

Approved
1/12/22

LIBERTY UNION HIGH SCHOOL DISTRICT
20 Oak Street
Brentwood, California 94513

BOARD AGENDA ITEM

SECTION: Consent Action **Board Meeting Date:** January 12, 2022

ISSUE: Consider Approval of Resolution 2022-03: 2021-22 Education Protection Account (EPA) Budgeted Expenditures

ANALYSIS: Pursuant to Article XIII, Section 36 of the California Constitution, school districts are required to determine how the moneys received from the Education Protection Account (EPA) are spent in the schools within its jurisdiction. The governing board of each district shall approve in open session of a public meeting the spending determinations for each year. The language in the constitutional amendment requires that funds shall NOT be used for the salaries and benefits of administrators or any other administrative costs. Additionally each district must post on its website an accounting of how much money was received from EPA and how that money was spent.

FISCAL IMPACT: None

RECOMMENDATION: Approval

Originating Department: Business Office

Submitted/Recommended by: Liz Robbins Chief Business Officer
Name Title

Approved for Submission to the Governing Board:

E. L. Volta 1/4/2022
Eric L. Volta, Superintendent Date

ITEM No. 8.05 ✓
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Liberty Union High School District School District
Fund 01, Resource 1400 - Education Protection Account
Fiscal Year 2021-22 Budget

Description	Object Codes	Amount
AMOUNT AVAILABLE FOR THIS FISCAL YEAR	8012	\$ 7,948,568
Education Protection Account Entitlement		
EXPENDITURES AND OTHER FINANCING USES		
(Objects 1000-7999)		
Instruction	1000-1999	\$ 7,948,568
Instruction-Related Services		
Instructional Supervision and Administration	2100-2150	
AU of a Multidistrict SELPA	2200	
Instructional Library, Media, and Technology	2420	
Other Instructional Resources	2490-2495	
School Administration	2700	
Pupil Services		
Guidance and Counselling Services	3110	
Psychological Services	3120	
Attendance and Social Work Services	3130	
Health Services	3140	
Speech Pathology and Audiology Services	3150	
Pupil Testing Services	3160	
Pupil Transportation	3600	
Food Services	3700	
Other Pupil Services	3900	
Ancillary Services	4000-4999	
Community Services	5000-5999	
Enterprise	6000-6999	
General Administration	7000-7999	
Plant Services	8000-8999	
Other Outgo	9000-9999	
TOTAL EXPENDITURES AND OTHER FINANCING SOURCES		\$ 7,948,568
BALANCE (Total Available minus Total Expenditures and Other Financing Sources)		\$ -

LIBERTY UNION HIGH SCHOOL DISTRICT
Board Resolution #2022-03
2021-22 Budget
RESOLUTION: EDUCATION PROTECTION ACCOUNT

WHEREAS, the voters approved temporary sales and income tax increases with Proposition 30 on November 6, 2012; and voters approved Proposition 55 on November 8, 2016 which allowed the sales tax increase to expire in 2016 while extending the increased income tax rates through 2030.

WHEREAS, Proposition 30 added Article XIII, Section 36 to the California Constitution effective November 7, 2012; and Proposition 55 amended Article XIII, Section 36 of the California Constitution effective November 8, 2016 and commencing on January 1, 2018.

WHEREAS, the provisions of Article XIII, Section 36(e) create in the State General Fund an Education Protection Account to receive and disburse the revenues derived from the incremental increases in taxes imposed by Article XIII, Section 36(f) of the California Constitution;

WHEREAS, before June 30th of each year, the Director of Finance shall estimate the total amount of additional revenues, less refunds that will be derived from the incremental increases in tax rates made pursuant to Article XIII, Section 36(f) that will be available for transfer into the Education Protection Account during the next fiscal year;

WHEREAS, if the sum determined by the State Controller is positive, the State Controller shall transfer the amount calculated into the Education Protection Account within ten days preceding the end of the fiscal year;

WHEREAS, all monies in the Education Protection Account are hereby continuously appropriated for the support of school districts, county offices of education, charter schools and community college districts;

WHEREAS, monies deposited in the Education Protection Account shall not be used to pay any costs incurred by the Legislature, the Governor or any agency of state government;

WHEREAS, a community college district, county office of education, school district, or charter school shall have the sole authority to determine how the monies received from the Education Protection Account are spent in the school or schools within its jurisdiction;

WHEREAS, the governing board of the district shall make the spending determinations with respect to monies received from the Education Protection Account in open session of a public meeting of the governing board;

WHEREAS, the monies received from the Education Protection Account shall not be used for salaries or benefits for administrators or any other administrative cost;

WHEREAS, each community college district, county office of education, school district and charter school shall annually publish on its Internet website an accounting of how much money was received from the Education Protection Account and how that money was spent;

WHEREAS, the annual independent financial and compliance audit required of community college districts, county offices of education, school districts and charter schools shall ascertain and verify whether the funds provided from the Education Protection Account have been properly disbursed and expended as required by Article XIII, Section 36 of the California Constitution;

WHEREAS, expenses incurred by community college districts, county offices of education, school districts and charter schools to comply with the additional audit requirements of Article XIII, Section 36 may be paid with funding from the Education Protection Act and shall not be considered administrative costs for purposes of Article XIII, Section 36.

NOW, THEREFORE, IT IS HEREBY RESOLVED:

1. The monies received from the Education Protection Account shall be spent as required by Article XIII, Section 36 and the spending determinations on how the money will be spent shall be made in open session of a public meeting of the governing board of the Liberty Union High School District;

2. In compliance with Article XIII, Section 36(e), of the California Constitution, the governing board of the Liberty Union High School District has determined to spend the monies received from the Education Protection Act as attached.

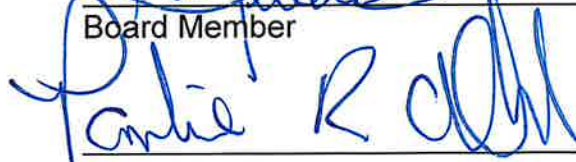
DATED: January 12, 2022



Board Member



Board Member



Board Member



Board Member



Board Member