



## LEMOORE UNION HIGH SCHOOL DISTRICT

5 Powell Ave., Lemoore CA, 93245

**To:** Lemoore Union High School District Board of Trustees  
**From:** Mark Howard  
**Date:** May 30, 2019  
**Subject:** Education Protection Account Resolution #19-14

### **Background:**

Proposition 30, The School and Local Public Safety Protection Act of 2012, approved on November 6, 2012, temporarily increases the state's sales tax rate for all taxpayers and the personal income tax rates for upper-income taxpayers. The new revenues generated from Proposition 30 are deposited into a state account called the Education Protection Account (EPA). School districts, county offices of education, and charter schools will receive funds from the EPA based on its proportionate share of the statewide attendance related state revenue amounts. A corresponding reduction is made to entity's attendance related state funding. Funding is distributed quarterly and provides each entity the discretionary use of funds provided the spending plan is approved by the governing board during a public meeting.

The sole restriction is that funds are not used for the salaries and benefits of administrators nor any administrative costs.

### **Financial Impact:**

There is no financial impact.

### **Recommendation:**

Approve the Education Protection Account Spending Determination Resolution.

**RESOLUTION No. 19-14**

**RESOLUTION OF THE GOVERNING BOARD OF THE  
LEMOORE UNION HIGH SCHOOL DISTRICT**

**2019-2020 EDUCATION PROTECTION ACCOUNT SPENDING  
DETERMINATION RESOLUTION**

WHEREAS, the voters approved Proposition 30 on November 6, 2012;

WHEREAS, Proposition 30 added Article XIII, Section 36 to the California Constitution effective November 7, 2012;

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);

WHEREAS, before June 30<sup>th</sup> 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 Lemoore Union High School District;

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

The foregoing resolution was adopted upon motion by Trustee \_\_\_\_\_, seconded by Trustee \_\_\_\_\_, at a meeting held on the **30th day of May, 2019**, by the following vote:

AYES: Trustees  
NOES: Trustees  
ABSENT: Trustees

\_\_\_\_\_  
President of the Board of Trustees  
Lemoore Union High School District

WITNESS my hand and seal of said Board of Trustees this **30th day of May, 2019**.

\_\_\_\_\_  
Clerk of said Board of Trustees

## **Lemoore Union High School District**

### **2019-2020 Educational Protection Account (EPA) Spending Plan**

Proposition 30, The School and Local Public Safety Protection Act of 2012, approved on November 6, 2012, temporarily increases the state's sales tax rate for all taxpayers and the personal income tax rates for upper-income taxpayers. The new revenues generated from Proposition 30 are deposited into a newly created state account called the Education Protection Account (EPA). School districts, county offices of education, and charter schools will receive funds from the EPA based on its proportionate share of the statewide attendance related state revenue amounts. A corresponding reduction is made to entity's attendance related state funding. Funding is distributed quarterly in the **2019-2020** fiscal year and provides the each entity the discretionary use of funds provided the spending plan is approved by the governing board during a public meeting. The sole restriction is that funds are not used for the salaries and benefits of administrators nor any administrative costs.

#### ***2019-2020 Lemoore Union High School District EPA projected Entitlement:***

***General Fund \$3,242,951 (beginning balance \$85,665.94)***

- **31.3** teaching positions

***Charter Fund \$405,594 (beginning balance \$83,224.31)***

- **3.4** teaching positions and extra instructional activities such as tutoring

On **May 30, 2019** the governing board approved the spending plan that is attached.

**Expenditures through:**

**For Fund(s), Resource(s), and Project Year(s):**

01 1400 0 Education Protection Account

Description	Object Codes	Amount
<b>AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>		
Adjusted Beginning Fund Balance	9791-9795	85,665.94
LCFF Sources	8010-8099	3,242,951.00
Federal Revenue	8100-8299	0.00
Other State Revenue	8300-8599	0.00
Other Local Revenue	8600-8799	0.00
All Other Financing Sources and Contributions	8900-8999	0.00
Unearned Revenue	9650	0.00
<b>TOTAL AVAILABLE</b>		<b>3,328,616.94</b>
<b>EXPENDITURES AND OTHER FINANCING USES</b>		
Certificated Salaries	1000-1999	2,254,096.00
Classified Salaries	2000-2999	0.00
Employee Benefits	3000-3999	795,241.00
Books and Supplies	4000-4999	0.00
Services and Other Operating Expenditures	5000-5999, except 5100-5199	0.00
Subagreements for Services	5100-5199	0.00
Capital Outlay	6000-6999	0.00
Other Outgo (Excluding Indirect Costs)	7000-7299, 7400-7499	0.00
Indirect Costs	7310,7350	0.00
Other Financing Uses	7600-7999	0.00
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>		<b>3,049,337.00</b>
<b>BALANCE (Total Available minus Total Expenditures and Other Financing Uses)</b>		<b>279,279.94</b>
<b>INDIRECT COSTS AS A PERCENTAGE OF ELIGIBLE EXPENDITURES</b>		
Eligible Expenditures (Objects 1000-5999 except objects 5100-5199)		3,049,337.00
Indirect Costs (Objects 7310 and 7350)		0.00
Indirect Costs divided by Eligible Expenditures		0.00%

**Expenditures through:**

**For Fund(s), Resource(s), and Project Year(s):**

09 1400 0 Education Protection Account

Description	Object Codes	Amount
<b>AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>		
Adjusted Beginning Fund Balance	9791-9795	83,224.31
LCFF Sources	8010-8099	405,594.00
Federal Revenue	8100-8299	0.00
Other State Revenue	8300-8599	0.00
Other Local Revenue	8600-8799	0.00
All Other Financing Sources and Contributions	8900-8999	0.00
Unearned Revenue	9650	0.00
<b>TOTAL AVAILABLE</b>		<b>488,818.31</b>
<b>EXPENDITURES AND OTHER FINANCING USES</b>		
Certificated Salaries	1000-1999	257,940.00
Classified Salaries	2000-2999	0.00
Employee Benefits	3000-3999	84,427.00
Books and Supplies	4000-4999	0.00
Services and Other Operating Expenditures	5000-5999, except 5100-5199	0.00
Subagreements for Services	5100-5199	0.00
Capital Outlay	6000-6999	0.00
Other Outgo (Excluding Indirect Costs)	7000-7299, 7400-7499	0.00
Indirect Costs	7310,7350	0.00
Other Financing Uses	7600-7999	0.00
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>		<b>342,367.00</b>
<b>BALANCE (Total Available minus Total Expenditures and Other Financing Uses)</b>		<b>146,451.31</b>
<b>INDIRECT COSTS AS A PERCENTAGE OF ELIGIBLE EXPENDITURES</b>		
Eligible Expenditures (Objects 1000-5999 except objects 5100-5199)		342,367.00
Indirect Costs (Objects 7310 and 7350)		0.00
Indirect Costs divided by Eligible Expenditures		0.00%