SAN DIEGO COUNTY BOARD OF EDUCATION RESOLUTION #2021-09

Resolution to Approve the Proposed Uses of the Education Protection Account (EPA) Funds for Fiscal Year 2020-21

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 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 for school and community college districts. The California Department of Education has determined that expenditures by county office of educations for certain administrative activities they are required to perform on behalf of the school districts are not administrative costs for the purposes of Proposition 30; therefore, may be used for salaries or benefits for administrators or any other administrative cost under these activities;

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.

THEREFORE, BE IT RESOLVED, that 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 San Diego County Office of Education;

In compliance with Article XIII, Section 36(e), with the California Constitution, the governing board of the San Diego County Office of Education has determined to spend the monies received from the Education Protection Act as attached.

PASSED AND ADOPTED this 12th day of May 2021, at the regular meeting of the San Diego County Board of Education.

SAN DIEGO COUNTY BOARD OF EDUCATION

JUNAO Guadalupe González, Richard P. Shea, Vice President Paulette Donnellon Member ee a) MAIY Alicia Muñoz, Member J. Gregg Robinson, Ph.D., Member

Paul Gothold, Ed.D. County Superintendent of Schools

STATE OF CALIFORNIA)) SS COUNTY OF SAN DIEGO)

I, Paul Gothold, Secretary of the San Diego County Board of Education, do hereby certify that the foregoing is a full, true and correct copy of a resolution duly passed and adopted by said Board at a regularly called and conducted meeting held on May 12, 2021.

Paul Gothold Secretary, San Diego County Board of Education

San Diego County Office of Education 2020-21 Education Protection Account (EPA) Program by Resource Report Expenditures by Function - Detail Expenditures through June 30, 2021 For Fund 01, Resource 1400 Education Protection Account

Description	Object Codes	Amount
AMOUNT AVAILABLE FOR THIS FISCAL YEAR		
Adjusted Beginning Fund Balance	9791-9795	0.00
Local Control Funding Formula Sources	8010-8099	253,052.00
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
Deferred Revenue	9650	0.00
TOTAL AVAILABLE		253,052.00
EXPENDITURES AND OTHER FINANCING USES	Function Codes	
(Objects 1000-7999)		
Instruction	1000-1999	0.00
Instruction-Related Services		
Instructional Supervision and Administration	2100-2150	0.00
AU of a Multidistrict SELPA	2200	0.00
Instructional Library, Media, and Technology	2420	0.00
Other Instructional Resources	2490-2495	0.00
School Administration	2700	0.00
Pupil Services		
Guidance and Counseling Services	3110	0.00
Psychological Services	3120	0.00
Attendance and Social Work Services	3130	0.00
Health Services	3140	0.00
Speech Pathology and Audiology Services	3150	0.00
Pupil Testing Services	3160	0.00
Pupil Transportation	3600	0.00
Food Services	3700	0.00
Other Pupil Services	3900	0.00
Ancillary Services	4000-4999	0.00
Community Services	5000-5999	0.00
Enterprise	6000-6999	0.00
General Administration	7000-7999	253,052.00
Plant Services	8000-8999	0.00
Other Outgo	9000-9999	0.00
TOTAL EXPENDITURES AND OTHER FINANCING USES		253,052.00
BALANCE (Total Available minus Total Expenditures and Other Financing Uses)		0.00

The San Diego County Office of Education is using the EPA funding for salaries and benefits for Business Advisory Services staff that provide technical assistance and oversight for school districts on fiscal issues. The staff provide AB 1200 fiscal oversight, including reviewing each district's adopted budget, interim budget reports, unaudited actual report, audit resolution process, proposed collective bargaining agreements and assistance on various topics such as property taxes, special education funding and categorical funding.