

RESOLUTION NO. 21-11

RESOLUTION OF THE BOARD OF EDUCATION OF THE MARK WEST UNION SCHOOL DISTRICT REGARDING THE EDUCATION PROTECTION ACCOUNT – 2021-22

WHEREAS, the voters approved Proposition 30 on November 6, 2012 and Proposition 55 on November 8, 2016;

WHEREAS, Proposition 30 added Article XIII, Section 36 to the California Constitution effective November 7, 2012 (sunset 12/31/2017), and Proposition 55 Article XIII, Section 36 to the California Constitution effective November 8, 2016 (commencing 01/01/2018);

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);

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, be it resolved, determined and ordered by the Board of Education of the Mark West Union School District as follows:

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

The foregoing resolution was moved by Trustee Burke, seconded by Trustee Azat, and adopted on May 18, 2021, by the following roll call vote:

Trustee Azat	<u>Aye</u>
Trustee Burke	<u>Aye</u>
Trustee Jaworski-Quintanilla	<u>Aye</u>
Trustee McKnight	<u>Aye</u>
Trustee Sherwood	<u>Aye</u>

I hereby certify the foregoing to be a full, true, and correct resolution duly adopted by the Board of Trustees of the Mark West Union School District.



Brad Sherwood, President, Board of Trustees

May 18, 2021
Date



Brian Burke, Board Clerk

Attached School's EPA Exhibits:
Mark West Elementary School
San Miguel Elementary Charter School
John B. Riebli Elementary Charter School
Mark West Charter School

2021-22 EPA Entitlement
Expenditures through: June 30, 2022

For Fund 01, Resource 1400 Education Protection Account
MARK WEST ELEMENTARY SCHOOL

		ESTIMATED		ACTUAL REVENUE/ EXPENDITURE
		ORIGINAL BUDGET	PERIOD 2 ESTIMATED BUDGET	6/30/2022
Description	Object Codes	Amount	Amount	Amount
AMOUNT AVAILABLE FOR THIS FISCAL YEAR				
Adjusted Beginning Fund Balance	9791-9795	0.00	0.00	0.00
Revenue Limit Sources (LCFF)	8010-8099	85,068.00	0.00	0.00
Federal Revenue	8100-8299	0.00	0.00	0.00
Other State Revenue	8300-8599	0.00	0.00	0.00
Other Local Revenue	8600-8799	0.00	0.00	0.00
All Other Financing Sources and Contributions	8900-8999	0.00	0.00	0.00
Deferred Revenue	9650	0.00	0.00	0.00
TOTAL AVAILABLE		85,068.00	0.00	0.00
EXPENDITURES AND OTHER FINANCING USES				
(Objects 1000-7999)				
Instruction (salary)	1000-1999	85,068.00	0.00	0.00
Instruction-Related Services				
Instructional Supervision and Administration	2100-2150	0.00	0.00	0.00
AU of a Multidistrict SELPA	2200	0.00	0.00	0.00
Instructional Library, Media, and Technology	2420	0.00	0.00	0.00
Other Instructional Resources	2490-2495	0.00	0.00	0.00
School Administration	2700	0.00	0.00	0.00
Pupil Services				
Guidance and Counseling Services	3110	0.00	0.00	0.00
Psychological Services	3120	0.00	0.00	0.00
Attendance and Social Work Services	3130	0.00	0.00	0.00
Health Services	3140	0.00	0.00	0.00
Speech Pathology and Audiology Services	3150	0.00	0.00	0.00
Pupil Testing Services	3160	0.00	0.00	0.00
Pupil Transportation	3600	0.00	0.00	0.00
Food Services	3700	0.00	0.00	0.00
Other Pupil Services	3900	0.00	0.00	0.00
Ancillary Services	4000-4999	0.00	0.00	0.00
Community Services	5000-5999	0.00	0.00	0.00
Enterprise	6000-6999	0.00	0.00	0.00
General Administration	7000-7999	0.00	0.00	0.00
Plant Services	8000-8999	0.00	0.00	0.00
Other Outgo	9000-9999	0.00	0.00	0.00
TOTAL EXPENDITURES AND OTHER FINANCING USES		85,068.00	0.00	0.00
BALANCE (Total Available minus Total Expenditures and Other Financing Us		0.00	0.00	0.00

Any EPA adjustments made by CDE after this date will be adjusted (revenue and salary expenditures) at year end closing.

Note to user: State exhibit updated MARCH, will be revised by year ending in June .

2021-22 EPA Entitlement
Expenditures through: June 30, 2022

For Fund 01, Resource 1400 Education Protection Account
SAN MIGUEL CHARTER ELEMENTARY SCHOOL

		ESTIMATED		ACTUAL REVENUE/
		ORIGINAL	PERIOD 2	EXPENDITURE
		BUDGET	ESTIMATED BUDGET	6/30/2022
Description	Object Codes	Amount	Amount	Amount
AMOUNT AVAILABLE FOR THIS FISCAL YEAR				
Adjusted Beginning Fund Balance	9791-9795	0.00	0.00	0.00
Revenue Limit Sources (LCFF)	8010-8099	80,000.00	0.00	0.00
Federal Revenue	8100-8299	0.00	0.00	0.00
Other State Revenue	8300-8599	0.00	0.00	0.00
Other Local Revenue	8600-8799	0.00	0.00	0.00
All Other Financing Sources and Contributions	8900-8999	0.00	0.00	0.00
Deferred Revenue	9650	0.00	0.00	0.00
TOTAL AVAILABLE		80,000.00	0.00	0.00
EXPENDITURES AND OTHER FINANCING USES				
(Objects 1000-7999)				
Instruction (salary)	1000-1999	80,000.00	0.00	0.00
Instruction-Related Services				
Instructional Supervision and Administration	2100-2150	0.00	0.00	0.00
AU of a Multidistrict SELPA	2200	0.00	0.00	0.00
Instructional Library, Media, and Technology	2420	0.00	0.00	0.00
Other Instructional Resources	2490-2495	0.00	0.00	0.00
School Administration	2700	0.00	0.00	0.00
Pupil Services				
Guidance and Counseling Services	3110	0.00	0.00	0.00
Psychological Services	3120	0.00	0.00	0.00
Attendance and Social Work Services	3130	0.00	0.00	0.00
Health Services	3140	0.00	0.00	0.00
Speech Pathology and Audiology Services	3150	0.00	0.00	0.00
Pupil Testing Services	3160	0.00	0.00	0.00
Pupil Transportation	3600	0.00	0.00	0.00
Food Services	3700	0.00	0.00	0.00
Other Pupil Services	3900	0.00	0.00	0.00
Ancillary Services	4000-4999	0.00	0.00	0.00
Community Services	5000-5999	0.00	0.00	0.00
Enterprise	6000-6999	0.00	0.00	0.00
General Administration	7000-7999	0.00	0.00	0.00
Plant Services	8000-8999	0.00	0.00	0.00
Other Outgo	9000-9999	0.00	0.00	0.00
TOTAL EXPENDITURES AND OTHER FINANCING USES		80,000.00	0.00	0.00
BALANCE (Total Available minus Total Expenditures and Other Financing Us		0.00	0.00	0.00

Any EPA adjustments made by CDE after this date will be adjusted (revenue and salary expenditures) at year end closing.

Note to user: State exhibit updated MARCH, will be revised by year ending in June .

2021-22 EPA Entitlement
Expenditures through: June 30, 2022

ESTIMATED

For Fund 01, Resource 1400 Education Protection Account
JOHN B. RIEBLI CHARTER ELEMENTARY SCHOOL

**ORIGINAL
BUDGET**

**PERIOD 2
ESTIMATED BUDGET**

**ACTUAL REVENUE/
EXPENDITURE
6/30/2022**

Description	Object Codes	Amount	Amount	Amount
AMOUNT AVAILABLE FOR THIS FISCAL YEAR				
Adjusted Beginning Fund Balance	9791-9795	0.00	0.00	0.00
Revenue Limit Sources (LCFF)	8010-8099	73,200.00	0.00	0.00
Federal Revenue	8100-8299	0.00	0.00	0.00
Other State Revenue	8300-8599	0.00	0.00	0.00
Other Local Revenue	8600-8799	0.00	0.00	0.00
All Other Financing Sources and Contributions	8900-8999	0.00	0.00	0.00
Deferred Revenue	9650	0.00	0.00	0.00
TOTAL AVAILABLE		73,200.00	0.00	0.00
EXPENDITURES AND OTHER FINANCING USES	Functions			
(Objects 1000-7999)				
Instruction (salary)	1000-1999	73,200.00	0.00	0.00
Instruction-Related Services				
Instructional Supervision and Administration	2100-2150	0.00	0.00	0.00
AU of a Multidistrict SELPA	2200	0.00	0.00	0.00
Instructional Library, Media, and Technology	2420	0.00	0.00	0.00
Other Instructional Resources	2490-2495	0.00	0.00	0.00
School Administration	2700	0.00	0.00	0.00
Pupil Services				
Guidance and Counseling Services	3110	0.00	0.00	0.00
Psychological Services	3120	0.00	0.00	0.00
Attendance and Social Work Services	3130	0.00	0.00	0.00
Health Services	3140	0.00	0.00	0.00
Speech Pathology and Audiology Services	3150	0.00	0.00	0.00
Pupil Testing Services	3160	0.00	0.00	0.00
Pupil Transportation	3600	0.00	0.00	0.00
Food Services	3700	0.00	0.00	0.00
Other Pupil Services	3900	0.00	0.00	0.00
Ancillary Services	4000-4999	0.00	0.00	0.00
Community Services	5000-5999	0.00	0.00	0.00
Enterprise	6000-6999	0.00	0.00	0.00
General Administration	7000-7999	0.00	0.00	0.00
Plant Services	8000-8999	0.00	0.00	0.00
Other Outgo	9000-9999	0.00	0.00	0.00
TOTAL EXPENDITURES AND OTHER FINANCING USES		73,200.00	0.00	0.00
BALANCE (Total Available minus Total Expenditures and Other Financing Us		0.00	0.00	0.00

Any EPA adjustments made by CDE after this date will be adjusted (revenue and salary expenditures) at year end closing.

Note to user: State exhibit updated MARCH, will be revised by year ending in June .

2021-22 EPA Entitlement (LCFF)
Expenditures through: June 30, 2022

For Fund 01, Resource 1400 Education Protection Account
MARK WEST CHARTER SCHOOL

		ESTIMATED		ACTUAL REVENUE/ EXPENDITURE
		ORIGINAL BUDGET	PERIOD 2 ESTIMATED BUDGET	6/30/2022
Description	Object Codes	Amount	Amount	Amount
AMOUNT AVAILABLE FOR THIS FISCAL YEAR				
Adjusted Beginning Fund Balance	9791-9795	0.00	0.00	0.00
Revenue Limit Sources	8010-8099	24,096.00	0.00	0.00
Federal Revenue	8100-8299	0.00	0.00	0.00
Other State Revenue	8300-8599	0.00	0.00	0.00
Other Local Revenue	8600-8799	0.00	0.00	0.00
All Other Financing Sources and Contributions	8900-8999	0.00	0.00	0.00
Deferred Revenue	9650	0.00	0.00	0.00
TOTAL AVAILABLE		24,096.00	0.00	0.00
EXPENDITURES AND OTHER FINANCING USES				
(Objects 1000-7999)				
Instruction (salary)	1000-1999	24,096.00	0.00	0.00
Instruction-Related Services				
Instructional Supervision and Administration	2100-2150	0.00	0.00	0.00
AU of a Multidistrict SELPA	2200	0.00	0.00	0.00
Instructional Library, Media, and Technology	2420	0.00	0.00	0.00
Other Instructional Resources	2490-2495	0.00	0.00	0.00
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Community Services	5000-5999	0.00	0.00	0.00
Enterprise	6000-6999	0.00	0.00	0.00
General Administration	7000-7999	0.00	0.00	0.00
Plant Services	8000-8999	0.00	0.00	0.00
Other Outgo	9000-9999	0.00	0.00	0.00
TOTAL EXPENDITURES AND OTHER FINANCING USES		24,096.00	0.00	0.00
BALANCE (Total Available minus Total Expenditures and Other Financing Us		0.00	0.00	0.00

Any EPA adjustments made by CDE after this date will be adjusted (revenue and salary expenditures) at year end closing.

Note to user: State exhibit updated MARCH, will be revised by year ending in June .