

**MARK WEST UNION SCHOOL DISTRICT  
BOARD OF TRUSTEES  
AGENDA ITEM #11.1.3**

**Date of Meeting:** June 6, 2023

**Requested by:** Renee Loeza

Type of item: (mark with an 'X')

	<b>Closed Session/Confidential</b>
	<b>Board Study Session</b>
	<b>Presentations/Recognitions</b>
	<b>Report</b>
	<b>Public Hearing</b>
	<b>Consent Agenda</b>
X	<b>Action/Discussion</b>
	<b>Information</b>
	<b>Handouts @ Board Meeting</b>

**Subject:** Consideration of Approval of Resolution #23-23, Regarding the Expenditure Plan for the Education Protection Act (EPA) for 2023-2024

**Background:** Proposition 30 (11/6/12) *The Schools and Local Public Safety Protection Act of 2012*, temporarily increases the states sales tax rate for all taxpayers, and Proposition 55 (11/8/16), increases/maintains a higher personal income tax rate for upper-income taxpayers.

The revenues generated from Propositions 30/55 are deposited into the created state account called the Education Protection Account (EPA). School districts, county offices of education, and charter schools (LEAs) will receive funds from the EPA based on their proportionate share of the statewide Local Control Funding Formula (LCFF) amount, which includes charter school general purpose funding. A corresponding reduction is made to an LEA's Local Control Funding Formula (LCFF) or charter school general purpose state aid equal to the amount of their EPA entitlement. LEAs will receive EPA payments quarterly beginning with the 2013–14 Fiscal Year.

School district must then show expenditures for non-administrative costs out of this new EPA account. Districts are allowed to transfer allowable expenses into the EPA accounts. For the 2023-2024 fiscal year, expenses for classroom and special education teacher salary and benefits will be transferred to the EPA account. If funds are still remaining, other authorized instruction related service, pupil service, ancillary service, community service and plant service expenditures will be transferred to the EPA as these funds take the place of current unrestricted resource funds. The exact amount of the EPA will not be known at the close of books for 2023-24 and adjustments will be made at year to spend all EPA funds accordingly.

**Fiscal Impact:**

**Attachment(s):** Yes

**Recommendation:** Approve Resolution # 23-23 and the 2023-2024 EPA Expenditure Plan.

Completed 5/31/2023

## **RESOLUTION NO. 23-23**

### **RESOLUTION OF THE BOARD OF EDUCATION OF THE MARK WEST UNION SCHOOL DISTRICT REGARDING THE EDUCATION PROTECTION ACCOUNT – 2023-24**

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**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 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**, 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 \_\_\_\_\_, seconded by Trustee \_\_\_\_\_, and adopted on June 6, 2023, by the following roll call vote:

Trustee Azat	_____
Trustee Burke	_____
Trustee Jaworski-Quintanilla	_____
Trustee McKnight	_____
Trustee Smith	_____

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.

\_\_\_\_\_  
Victor McKnight, President, Board of Trustees

June 6, 2023  
Date

\_\_\_\_\_  
Priscilla Jaworski-Quintanilla, 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



**2023-24 EPA Entitlement**  
Expenditures through: June 30, 2024

**ESTIMATED**

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

**ACTUAL REVENUE/  
EXPENDITURE  
6/30/2024**

Description		Object Codes	ORIGINAL BUDGET	PERIOD 2 ESTIMATED BUDGET	Amount
<b>AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>					
Adjusted Beginning Fund Balance		9791-9795	0.00	0.00	0.00
Revenue Limit Sources (LCFF)		8010-8099	82,366.00	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
<b>TOTAL AVAILABLE</b>			<b>82,366.00</b>	<b>0.00</b>	<b>0.00</b>
<b>EXPENDITURES AND OTHER FINANCING USES</b>		Functions			
<b>(Objects 1000-7999)</b>					
Instruction (salary)		1000-1999	82,366.00	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
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>			<b>82,366.00</b>	<b>0.00</b>	<b>0.00</b>
<b>BALANCE (Total Available minus Total Expenditures and Other Financing Uses)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

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 .

**2023-24 EPA Entitlement**

Expenditures through: June 30, 2024

ESTIMATED

For Fund 01, Resource 1400 Education Protection Account

ORIGINAL

PERIOD 2

ACTUAL REVENUE/  
EXPENDITURE**SAN MIGUEL CHARTER ELEMENTARY SCHOOL**

BUDGET

ESTIMATED BUDGET

6/30/2024

Description	Object Codes	Amount	Amount	Amount
<b>AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>				
Adjusted Beginning Fund Balance	9791-9795	0.00	0.00	0.00
Revenue Limit Sources (LCFF)	8010-8099	78,600.00	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
<b>TOTAL AVAILABLE</b>		<b>78,600.00</b>	<b>0.00</b>	<b>0.00</b>
<b>EXPENDITURES AND OTHER FINANCING USES</b>				
<b>(Objects 1000-7999)</b>				
Instruction (salary)	1000-1999	78,600.00	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
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>		<b>78,600.00</b>	<b>0.00</b>	<b>0.00</b>
<b>BALANCE (Total Available minus Total Expenditures and Other Financing Us</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

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 .

2023-24 EPA Entitlement

Expenditures through: June 30, 2024

ESTIMATED

For Fund 01, Resource 1400 Education Protection Account

JOHN B. RIEBLI CHARTER ELEMENTARY SCHOOL

ORIGINAL

PERIOD 2

ACTUAL REVENUE/  
EXPENDITURE

BUDGET

ESTIMATED BUDGET

6/30/2024

Description	Object Codes	Amount	Amount	Amount
<b>AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>				
Adjusted Beginning Fund Balance	9791-9795	0.00	0.00	0.00
Revenue Limit Sources (LCFF)	8010-8099	76,400.00	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
<b>TOTAL AVAILABLE</b>		<b>76,400.00</b>	<b>0.00</b>	<b>0.00</b>
<b>EXPENDITURES AND OTHER FINANCING USES</b>				
<b>(Objects 1000-7999)</b>				
Instruction (salary)	1000-1999	76,400.00	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
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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
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>		<b>76,400.00</b>	<b>0.00</b>	<b>0.00</b>
<b>BALANCE (Total Available minus Total Expenditures and Other Financing Us</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

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 .



**2023-24 EPA Entitlement (LCFF)**  
**Expenditures through: June 30, 2024**

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

		ESTIMATED		ACTUAL REVENUE/
		ORIGINAL	PERIOD 2	EXPENDITURE
		BUDGET	ESTIMATED BUDGET	6/30/2024
Description	Object Codes	Amount	Amount	Amount
<b>AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>				
Adjusted Beginning Fund Balance	9791-9795	0.00	0.00	0.00
Revenue Limit Sources	8010-8099	31,763.00	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
<b>TOTAL AVAILABLE</b>		<b>31,763.00</b>	<b>0.00</b>	<b>0.00</b>
<b>EXPENDITURES AND OTHER FINANCING USES</b>				
<b>(Objects 1000-7999)</b>				
Instruction (salary)	1000-1999	31,763.00	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
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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
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>		<b>31,763.00</b>	<b>0.00</b>	<b>0.00</b>
<b>BALANCE (Total Available minus Total Expenditures and Other Financing Us</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

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 .