

Taft Union High School District

**BEFORE THE GOVERNING BOARD OF THE
TAFT UNION HIGH SCHOOL DISTRICT
COUNTY OF KERN, STATE OF CALIFORNIA**

**RESOLUTION REGARDING THE)
EDUCATION PROTECTION ACCOUNT)
(EPA))
_____)**

Resolution No. 12

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

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

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(0);

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;

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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:

- 1) The monies received from the Education Protection Account (EPA) shall be spent as required by Article XIII, Section 36 and the spending determinations on how money will be spent shall be made in open session of a public meeting of the governing board of the Taft Union High School District; and
- 2) In compliance with Article XIII, Section 36(e), with the California Constitution, the governing board of the Taft Union High School District has determined to spend the monies received from the Education Protection Act as attached in Exhibit A.

* * * * *

Taft Union High School District

I CERTIFY that the above resolution, proposed by Trustee _____ and seconded by Trustee _____, was duly passed and adopted by the Governing Board of the Taft Union High School District of Kern County, California, at an official and public meeting thereof held on June 12, 2023, by the following vote:

AYES: _____

NOES: _____

ABSTENTIONS: _____

ABSENT: _____

DATED: 06/12/2023

GOVERNING BOARD OF THE
TAFT UNION HIGH SCHOOL DISTRICT

By: _____

Title: Secretary to the Board



**TAFT UNION HIGH SCHOOL DISTRICT
EDUCATION PROTECTION ACCOUNT
EXPENDITURES BY FUNCTION
FOR FISCAL YEAR 2022-2023**

ESTIMATED THROUGH JUNE 30, 2023

FUND 01 (GENERAL FUND), RESOURCE 1400 (EDUCATION PROTECTION ACCOUNT)

			UNRESTRICTED RESOURCE 0000	UNRESTRICTED RESOURCE 1400
AMOUNT AVAILABLE FOR THIS FISCAL YEAR	OBJECT CODE			
Beginning Fund Balance	N/A	\$	4,386,119.86	\$ 5,251,892.02
State Aid	8011	\$	4,174,619.00	\$ -
EPA Revenues	8012	\$	-	\$ 12,299,404.00
Prior Years EPA Revenues	8019	\$	-	\$ 1,723,799.00
Other LCFF Revenues	8040-8096	\$	10,918,384.00	
Other State/Local Revenues	8300-8799	\$	1,030,635.77	
Other Financing Sources	8910-8999	\$	2,924,957.10	\$ -
Total Available			\$ 23,434,715.73	\$ 19,275,095.02
EXPENDITURES AND OTHER FINANCING USES	FUNCTION CODE			
Instruction	1000-1999	\$	799,589.19	\$ 9,235,586.89
Instruction-Related Services				
Instructional Supervision	2100-2150	\$	291,035.95	\$ 7,574.66
AU of Multi-District SELPA	2200	\$	-	\$ -
Instructional Library, Media, & Technology	2420	\$	596,262.55	\$ 502,953.10
Other Instructional Resources	2490-2495	\$	750.00	\$ -
School Administration	2700	\$	905,867.65	\$ -
Pupil Services				
Guidance and Counseling Services	3110	\$	76,937.68	\$ 926,581.43
Psychological Services	3120	\$	4,269.64	\$ -
Attendance and Social Work Services	3130	\$	58,819.87	\$ 422,745.59
Health Services	3140	\$	16,250.00	\$ 243,245.92
Speech Pathology and Audiology Services	3150	\$	-	\$ -
Pupil Testing Services	3160	\$	4,800.00	\$ -
Pupil Transportation	3600	\$	333,193.19	\$ 966,010.51
Food Services	3700	\$	94,403.00	\$ -
Other Pupil Services	3900	\$	35,236.82	\$ 267,655.63
Ancillary Services	4000-4999	\$	598,919.48	\$ 1,492,245.17
Community Services 5000-5999	5000-5999	\$	-	\$ -
Enterprise 6000-6999	6000-6999	\$	-	\$ -
General Administration 7000-7999	7000-7999	\$	2,589,126.43	\$ 94,142.99
Plant Services 8000-8999	8000-8999	\$	3,627,193.73	\$ 2,082,325.42
Other Outgo 9000-9999	9000-9999	\$	2,485,065.00	\$ -
TOTAL EXPENDITURES AND OTHER FINANCING USES			\$ 12,517,720.18	\$ 16,241,067.31