

**Poway Unified School District**

**RESOLUTION NO. 60-2021**

**AUTHORIZATION TO ALLOCATE THE MONIES RECEIVED  
FROM THE EDUCATION PROTECTION ACCOUNT (EPA)**

**ON MOTION** of Member Mr. Zane, seconded by Member

Dr. Patel, the following resolution is adopted:

**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 and Proposition 55 amended Article XIII, Section 36 to the California Constitution effective November 8, 2016 and commencing on January 1, 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 Account and shall not be considered administrative costs for purposes of Article XIII, Section 36.

**NOW, THEREFORE, IT IS HEREBY RESOLVED AND ORDERED:**

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 the Poway Unified School District;

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

**PASSED AND ADOPTED** by the Board of Education of the Poway Unified School District at Poway, California, on June 22, 2021, by the following vote:

AYES: 5  
NOES: 0  
ABSENT: 0  
ABSTAIN: 0

STATE OF CALIFORNIA )  
COUNTY OF SAN DIEGO )

This is to certify that the foregoing document is a true copy of the Resolution of the Board of Education of the Poway Unified School District of San Diego County.



Dr. Darshana Patel, Clerk of the Board of Education

**Poway Unified School District**  
**Proposed Spending Plan**  
**Resource 1400 Education Protection Account**  
**Fiscal Year 2021-22**

Description	Amount
<b>AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>	
Local Control Funding Formula (LCFF)	
General Fund - Non Supplemental	\$323,941,961
General Fund - Supplemental	\$13,346,478
<b>Total LCFF</b>	<b>\$337,288,439</b>
Projected EPA Entitlement <b>included</b> in the LCFF	<b>\$7,072,102</b>
<b>EXPENDITURES</b>	
Salaries & Benefits for current instructional positions at schools (non-administrative)	<b>\$7,072,102</b>
<b>BALANCE</b>	<b>0.00</b>