



GOLETA UNION SCHOOL DISTRICT

Fiscal Services Division

Web Posting Spending for 2021-22 Education Protection Account

The passage of Proposition 30, Article XIII, Section 36, from the November 2012 elections created the Education Protection Account to collect the temporary increase in taxes. GUSD received \$698,314 for fiscal year 2021-22. All funds received and spent are tracked in resource code 1400 in the budget and will be used for unrestricted instructional salaries and benefits.

Prepared by: Conrad Tedeschi, CPA, CPFO
Assistant Superintendent, Fiscal Services

June 29, 2022

Description	Function Codes	Object Codes	2021-22 Actuals
Beginning Fund Balance			\$ -
Revenues			
Revenue Limit Sources - EPA		8012	\$ 698,314
			-
Total Revenues			\$ 698,314
Expenditures (Salaries & Benefits)			
Instruction Salaries & Benefits	1000	1000's & 3000's	\$ 698,314
Total Expenditures			\$ 698,314
Balance (Total revenue less expenditures)			-
Ending Fund Balance			\$ -



GOLETA UNION SCHOOL DISTRICT

Fiscal Services Division

Web Posting Spending Plan for 2022-23 Education Protection Account

The passage of Proposition 30, Article XIII, Section 36, from the November 2012 elections created the Education Protection Account to collect the temporary increase in taxes. GUSD plans to receive \$678,701 for fiscal year 2022-23. All funds received and spent are tracked in resource code 1400 in the budget and will be used for unrestricted classroom instructional positions' salaries and benefits.

Prepared by: Conrad Tedeschi, CPA, CPFO
Assistant Superintendent, Fiscal Services

June 23, 2021

Description	Function Codes	Object Codes	2022-23 Budget
Beginning Fund Balance			\$ -
Revenues			
Revenue Limit Sources - EPA		8012	\$ 678,701
			-
Total Revenues			\$ 678,701
Expenditures (Salaries & Benefits)			
Instruction Salaries & Benefits	1000	1000's & 3000's	\$ 678,701
Total Expenditures			\$ 678,701
Balance (Total revenue less expenditures)			-
Ending Fund Balance			\$ -

**GOLETA UNION SCHOOL DISTRICT
COUNTY OF SANTA BARBARA, STATE OF CALIFORNIA**

RESOLUTION 2022-17

**AUTHORIZING THE USE OF THE 2022-23 EDUCATION PROTECTION
ACCOUNT (EPA) FUNDS**

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 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;

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 school district shall have the sole authority to determine how the monies received from the Education Protection Account are spent in the 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 in 2022-23 will be spent on direct classroom teacher salaries and benefits and will not be used for salaries or benefits for administrators or any other administrative cost;

WHEREAS, each school district 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 school districts shall ascertain and verify whether the funds provided from the Education Protection Account have been properly disbursed and expended by Article XIII, Section 36 of the California Constitution;

WHEREAS, expenses incurred by school districts 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 36.

NOW, THEREFORE, IT IS HEREBY RESOLVED

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

Dated: June 29, 2022



Dr. Vicki Ben-Yaacov, Board Clerk