



# Pacifica School District

375 Reina Del Mar Avenue ★ Pacifica, California ★ 94044  
(650) 738-6600 ★ (650) 557-9672 (fax)

*Preparing Students for an Evolving World*

[www.pacificasd.org](http://www.pacificasd.org)

## MEMORANDUM

Administrative Services

Meeting of

5/31/2023

**TO:** Dr. Heather Olsen, Superintendent  
For Board of Trustees

**FROM:** Josephine Peterson, Chief Business Official

**SUBJECT:** Approval of Resolution No. 2023-05-31-P – Education Protection Account

---

### Recommendation

It is recommended that the Board of Trustees approve Resolution No. 2023-05-31-P- Education Protection Account (EPA).

### Background

With the passage of Proposition 30, the state created an Education Protection Account (EPA) to receive and disburse the revenues generated from Proposition 30. The Director of Finance shall estimate the total amount of funds by June 30<sup>th</sup> each year and the State Controller shall transfer the funds before the end of the fiscal year. School Districts are required to estimate the EPA revenue and make a determination of how those funds are spent. The EPA funds do not increase the district's revenues; it is a shift of funds that the district was already receiving as state aid. As a requirement for receiving these funds, the Board must make the spending determination during an open Board meeting. Attached is the Board Resolution along with copies of the CDE Certified EPA funds for 2022-2023 and the estimated EPA funds for 2023-2024.

**RESOLUTION 2023-05-31-P**  
**THE EDUCATION PROTECTION ACCOUNT**

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 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, 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 determinations on how the money will be spent shall be made in open session of a public meeting of the governing board of Pacifica School District.

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

DATED: May 31, 2023.

\_\_\_\_\_  
Board Member

\_\_\_\_\_  
Board Member

\_\_\_\_\_  
Board Member

\_\_\_\_\_  
Board Member

\_\_\_\_\_  
Board Member

**Pacifica School District**  
**Fund 01, Resource 1400 - Education Protection Account**  
**Fiscal Year 2022-2023**

*Actuals as of May 2023 (prior to new LCFF Calculator release)*

<b>Description</b>	<b>Object Codes</b>	<b>Amount</b>
<b>AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>		
Education Protection Account Entitlement	8012	7,596,791
<b>EXPENDITURES AND OTHER FINANCING USES</b>		
<b>(Objects 1000-7999)</b>		
Instruction	1000-1999	7,596,791
Instruction-Related Services		
Instructional Supervision and Administration	2100-2150	0
AU of a Multidistrict SELPA	2200	0
Instructional Library, Media, and Technology	2420	0
Other Instructional Resources	2490-2495	0
School Administration	2700	0
Pupil Services		
Guidance and Counseling Services	3110	0
Psychological Services	3120	0
Attendance and Social Work Services	3130	0
Health Services	3140	0
Speech Pathology and Audiology Services	3150	0
Pupil Testing Services	3160	0
Pupil Transportation	3600	0
Food Services	3700	0
Other Pupil Services	3900	0
Ancillary Services	4000-4999	0
Community Services	5000-5999	0
Enterprise	6000-6999	0
General Administration	7000-7999	0
Plant Services	8000-8999	0
Other Outgo	9000-9999	0
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>		<b>7,596,791</b>
<b>BALANCE (Total Available minus Total Expenditures and Other Financing Uses)</b>		<b>0</b>

**Pacifica School District**  
**Fund 01, Resource 1400 - Education Protection Account**  
**Fiscal Year 2023-2024**

*Actuals as of May 2023 (prior to new LCFF Calculator release)*

<b>Description</b>	<b>Object Codes</b>	<b>Amount</b>
<b>AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>		
Education Protection Account Entitlement	8012	7,816,571
<b>EXPENDITURES AND OTHER FINANCING USES</b>		
<b>(Objects 1000-7999)</b>		
Instruction	1000-1999	7,816,571
Instruction-Related Services		
Instructional Supervision and Administration	2100-2150	0
AU of a Multidistrict SELPA	2200	0
Instructional Library, Media, and Technology	2420	0
Other Instructional Resources	2490-2495	0
School Administration	2700	0
Pupil Services		
Guidance and Counseling Services	3110	0
Psychological Services	3120	0
Attendance and Social Work Services	3130	0
Health Services	3140	0
Speech Pathology and Audiology Services	3150	0
Pupil Testing Services	3160	0
Pupil Transportation	3600	0
Food Services	3700	0
Other Pupil Services	3900	0
Ancillary Services	4000-4999	0
Community Services	5000-5999	0
Enterprise	6000-6999	0
General Administration	7000-7999	0
Plant Services	8000-8999	0
Other Outgo	9000-9999	0
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>		<b>7,816,571</b>
<b>BALANCE (Total Available minus Total Expenditures and Other Financing Uses)</b>		<b>0</b>