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Introduction Date	11-6-13
Enactment Number	13-2369
Enactment Date	11/6/13 <i>or</i>



OAKLAND UNIFIED
SCHOOL DISTRICT

Community Schools, Thriving Students

Memo

To Board of Education

From Gary Yee, Ed.D., Acting Superintendent
By: Maria Santos, Deputy Superintendent, Instruction, Leadership & Equity-in-Action
Vernon Hal, Deputy Superintendent, Business & Operations *VEH*

Board Meeting Date November 6, 2013

Subject Approval of Fiscal Year 2013-14 Spending Plan for Education Protection Account (Proposition 30 Fund)

Action Requested Approval of the spending plan for Proposition 30 funds for Fiscal Year 2013-14.

Background On November 6, 2012, voters approved Proposition 30: The Schools and Local Public Safety Protection Act of 2012. Pursuant to Article XIII, Section 36 of the California Constitution, each school district, charter school, county offices of education, and community college district are required to determine how the funds received from the Education Protection Account (EPA) will be spent in the schools within its jurisdiction, provided that the governing board makes the spending determinations in an open session of a public meeting (see **Exhibit A**). The language in the constitutional amendment requires that funds shall not be used for the salaries and benefits of administrators or any other administrative costs. (see **Exhibit C**)

Discussion Proposition 30 provides that all K-14 local agencies have the sole authority to determine how the funds received from the EPA are spent. The revenues generated from Proposition 30 are deposited into a newly 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 revenue limit amount. A corresponding reduction is made to an LEA's revenue limit EPA entitled. OUSD will receive EPA payments quarterly, beginning with the 2013-14 Fiscal Year.

Recommendation Approval by the Board of Education of Resolution No. 1314-0050 - Spending of Education Protection Act Account - Proposition 30 Funds - Fiscal Year 2013-14, in the amount of \$35,468,395.00.

Fiscal Impact Oakland Unified School District estimated 2013-14 EPA entitlement is \$35,468,395. A copy of the District's EPA report for revenue and expenditures through June 30, 2014 is attached as Exhibit "A"

Attachments

- EXHIBIT "A" (2013-14 EPA Estimated Revenue and Expenditure Plan)
- EXHIBIT "B" (2013-14 EPA Estimated Revenue Apportionment per CDE)
- EXHIBIT "C" (Approved Activities for EPA fund expenditures)

OAKLAND UNIFIED SCHOOL DISTRICT

RESOLUTION NO. 1314-0050

**SPENDING OF THE EDUCATION PROTECTION ACT - PROPOSITION 30
FUNDS - FISCAL YEAR 2013-2014**

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 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 **Oakland Unified School District**;

2. In compliance with Article XIII, Section 36(e), with the California Constitution, the Governing Board of the **Oakland Unified School District** has determined to spend the monies received from the Education Protection Act in the amount of \$35,468,395.00, as delineated in attached Exhibit "A."

PASSED BY THE FOLLOWING VOTE:

AYES: Jody London, James Harris, Anne Campbell Washington, Christopher Dobbins, Vice President Jumoke Hinton Hodge, President David Kakishiba

NAYS: None

ABSTAINED: None

ABSENT: Roseann Torres

We hereby certify that the foregoing is a full, true and correct copy of a Resolution adopted by the Governing Board of the Oakland Unified School District at a Regular Meeting held November 6, 2013.

File ID Number: 13-2572
Introduction Date: 11/6/13
Enactment Number: 13-2264
Enactment Date: 11/6/13
By: OK


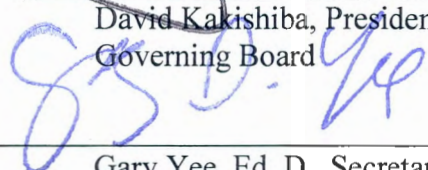
By 
David Kakishiba, President
Governing Board

Gary Yee, Ed. D., Secretary
Governing Board

EXHIBIT "A"

2013-14 Education Protection Account
Program by Resource Report (Detail Expenditures by function)

Oakland Unified School District

Expenditures through: June 30, 2014

For Fund 01, Resource 1400 Education Protection Account

Description	Object Codes	Amount
AMOUNT AVAILABLE FOR THIS FISCAL YEAR		
Adjusted Beginning Fund Balance	9791-9795	0.00
Revenue Limit Sources	8010-8099	35,468,395.00
Federal Revenue	8100-8299	0.00
Other State Revenue	8300-8599	0.00
Other Local Revenue	8600-8799	0.00
All Other Financing Sources and Contributions	8900-8999	0.00
Deferred Revenue	9650	0.00
TOTAL AVAILABLE		35,468,395.00
EXPENDITURES AND OTHER FINANCING USES		
(Objects 1000-7999)		
Instruction	1000-1999	35,468,395.00
Instruction-Related Services		
Instructional Supervision and Administration	2100-2150	0.00
AU of a Multidistrict SELPA	2200	0.00
Instructional Library, Media, and Technology	2420	0.00
Other Instructional Resources	2490-2495	0.00
School Administration	2700	0.00
Pupil Services		
Guidance and Counseling Services	3110	0.00
Psychological Services	3120	0.00
Attendance and Social Work Services	3130	0.00
Health Services	3140	0.00
Speech Pathology and Audiology Services	3150	0.00
Pupil Testing Services	3160	0.00
Pupil Transportation	3600	0.00
Food Services	3700	0.00
Other Pupil Services	3900	0.00
Ancillary Services	4000-4999	0.00
Community Services	5000-5999	0.00
Enterprise	6000-6999	0.00
General Administration	7000-7999	0.00
Plant Services	8000-8999	0.00
Other Outgo	9000-9999	0.00
TOTAL EXPENDITURES AND OTHER FINANCING USES		35,468,395.00
BALANCE (Total Available minus Total Expenditures and Other Financing Uses)		0.00

EXHIBIT B

2013-14 Education Protection Account (EPA) Entitlement (as of 2013-14 Advance Apportionment)

County Code	District Code	School Code	Charter Number	Charter Fund Type	Local Educational Agencies	District Type	2013-14 Est. EPA Entitlement (1400-8012)
01	61119	0119222	1066	D	Nea Community Learning Center	UNIFIED	475,141
01	61119	0122085	1181	D	Academy of Alameda	UNIFIED	453,222
01	61119	0130609	0352	D	Alameda Community Learning Center	UNIFIED	296,811
01	61119	0130625	0398	D	Bay Area School of Enterprise	UNIFIED	152,471
01	61119				Alameda City Unified	UNIFIED	8,481,949
01	61127				Albany City Unified	UNIFIED	3,467,823
01	61143	0122689	1254	D	REALM Charter Middle	UNIFIED	181,317
01	61143	0122697	1255	D	REALM Charter High	UNIFIED	203,602
01	61143				Berkeley Unified	UNIFIED	8,895,879
01	61150				Castro Valley Unified	UNIFIED	8,470,186
01	61168				Emery Unified	UNIFIED	820,828
01	61176	0130534	0152	L	Circle of Independent Learning	UNIFIED	256,899
01	61176				Fremont Unified	UNIFIED	30,543,660
01	61192	0108670	0684	D	Leadership Public Schools - Hayward	UNIFIED	488,939
01	61192	0113902	0836	D	Impact Academy of Arts & Technology	UNIFIED	481,953
01	61192	0119248	1067	D	Golden Oak Montessori of Hayward	UNIFIED	167,550
01	61192	0127696	1514	D	Knowledge Enlightens You (KEY) Academy	UNIFIED	26,000
01	61192	0127944	1543	D	Silver Oak High Public Montessori Charter	UNIFIED	19,400
01	61192				Hayward Unified	UNIFIED	18,987,138
01	61200	0107839	1565	D	Livermore Valley Charter	UNIFIED	973,663
01	61200				Livermore Valley Joint Unified	UNIFIED	11,683,247
01	61218				Mountain House Elementary	ELEMENTARY	42,778
01	61234				Newark Unified	UNIFIED	6,045,769
01	61242				New Haven Unified	UNIFIED	11,849,649
01	61259	0100065	0510	D	Oakland Unity High	UNIFIED	280,248
01	61259	0100123	0499	D	East Oakland Leadership Academy	UNIFIED	108,994
01	61259	0106906	0661	D	Bay Area Technology	UNIFIED	193,183
01	61259	0108803	0689	D	Aspire Millsmont Academy	UNIFIED	230,173
01	61259	0108944	0700	D	Lighthouse Community Charter High	UNIFIED	232,810
01	61259	0109819	0726	D	Aspire Berkley Maynard Academy	UNIFIED	500,178
01	61259	0109983	0745	D	World Academy	UNIFIED	385,904
01	61259	0111476	0780	D	Achieve Academy	UNIFIED	204,482
01	61259	0111856	0765	L	American Indian Public High	UNIFIED	265,167
01	61259	0114363	0882	D	American Indian Public Charter School II	UNIFIED	602,368
01	61259	0114454	0864	D	Conservatory of Vocal/Instrumental Arts	UNIFIED	211,087
01	61259	0114868	0883	D	Oakland Charter High	UNIFIED	194,742
01	61259	0115014	0938	D	KIPP Bridge Charter	UNIFIED	289,711
01	61259	0115238	0837	D	ARISE High	UNIFIED	244,775
01	61259	0115386	0948	D	Civicorps Corpsmember Academy	UNIFIED	93,412
01	61259	0115592	1442	D	Learning Without Limits	UNIFIED	330,820
01	61259	0118224	1023	D	Aspire Golden State College Preparatory Academy	UNIFIED	461,410
01	61259	0120188	1115	D	Aspire ERES Academy	UNIFIED	199,489
01	61259	0123711	1271	D	Vincent Academy	UNIFIED	90,527
01	61259	0125856	1399	D	100 Black Men of the Bay Area Community	UNIFIED	69,383
01	61259	0126748	1449	D	LPS Oakland R & D Campus	UNIFIED	183,088
01	61259	0128413	1577	D	Aspire College Academy	UNIFIED	48,384
01	61259	0130617	0349	D	Oakland Military Institute, College Preparatory Academy	UNIFIED	683,388
01	61259	0130633	0413	D	Lighthouse Community Charter	UNIFIED	442,156
01	61259	0130666	0465	D	Aspire Lionel Wilson College Preparatory Academy	UNIFIED	504,302
01	61259	3030772	0340	D	Oakland School for the Arts	UNIFIED	605,095
01	61259	6111660	0014	D	Oakland Charter Academy	UNIFIED	222,775
01	61259	6113807	0106	L	American Indian Public Charter	UNIFIED	265,647
01	61259	6117394	0218	D	Reems (Ernestine C.) Academy of Technology and Art	UNIFIED	283,355
01	61259	6117568	0252	D	Aspire Monarch Academy	UNIFIED	344,205
01	61259	6117972	0302	D	North Oakland Community Charter	UNIFIED	196,849
01	61259	6118608	1443	D	ASCEND	UNIFIED	394,011
01	61259				Oakland Unified	UNIFIED	35,468,395
01	61275				Piedmont City Unified	UNIFIED	2,399,193
01	61291				San Leandro Unified	UNIFIED	8,075,046
01	61309	0101212	0524	D	KIPP Summit Academy	UNIFIED	366,434
01	61309	0114421	0880	D	KIPP King Collegiate High	UNIFIED	487,331

EXHIBIT C: Approved Activities for EPA fund expenditures

Specifically, for what types of activities may EPA funds be used?

Except as provided below for COEs, the following tables of SACS functions show the activities for which EPA funds may and may not be used:

1000–1999 INSTRUCTION

SACS Function	Chargeable to EPA?
1000 Instruction	Yes
1110 Special Education: Separate Classes	Yes
1120 Special Education: Resource Specialist Instruction	Yes
1130 Special Education: Supplemental Aids and Services in Regular Classrooms	Yes
1180 Special Education: Nonpublic Agencies/Schools	Yes
1190 Special Education: Other Specialized Instructional Services	Yes

2000–2999 INSTRUCTION-RELATED SERVICES

SACS Function	Chargeable to EPA?
2100 Instructional Supervision and Administration	No
2110 Instructional Supervision (optional)	No
2120 Instructional Research (optional)	No
2130 Curriculum Development (optional)	No
2140 In-house Instructional Staff Development (optional)	No
2150 Instructional Administration of Special Projects (optional)	No
2200 Administrative Unit (AU) of a Multidistrict SELPA	No
2420 Instructional Library, Media, and Technology	Yes
2490 Other Instructional Resources	Yes
2495 Parent Participation (optional)	Yes
2700 School Administration	No

3000–3999 PUPIL SERVICES

SACS Function	Chargeable to EPA?
3110 Guidance and Counseling Services	Yes
3120 Psychological Services	Yes
3130 Attendance and Social Work Services	Yes
3140 Health Services	Yes
3150 Speech Pathology and Audiology Services	Yes
3160 Pupil Testing Services	Yes
3600 Pupil Transportation	Yes
3700 Food Services	Yes
3900 Other Pupil Services	Yes

4000–4999 ANCILLARY SERVICES

SACS Function	Chargeable to EPA?
4000 Ancillary Services	Yes
4100 School-Sponsored Co-curricular (optional)	Yes
4200 School-Sponsored Athletics (optional)	Yes

EXHIBIT C: Approved Activities for EPA fund expenditures

4900 Other Ancillary Services (optional)	Yes
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5000–5999 COMMUNITY SERVICES

SACS Function	Chargeable to EPA?
5000 Community Services	Yes
5100 Community Recreation (optional)	Yes
5400 Civic Services (optional)	Yes
5900 Other Community Services (optional)	Yes

6000–6999 ENTERPRISE

SACS Function	Chargeable to EPA?
6000 Enterprise	No

7000–7999 GENERAL ADMINISTRATION

SACS Function	Chargeable to EPA?
7100 Board and Superintendent	No
7110 Board	No
7120 Staff Relations and Negotiations (optional)	No
7150 Superintendent (optional)	No
7180 Public Information (optional)	No
7190 External Financial Audit—Single Audit	No
7191 External Financial Audit—Other	No
7200 Other General Administration	No
7210 Indirect Cost Transfers	No
7300 Fiscal Services (optional)	No
7310 Budgeting (optional)	No
7320 Accounts Receivable (optional)	No
7330 Accounts Payable (optional)	No
7340 Payroll (optional)	No
7350 Financial Accounting (optional)	No
7360 Project-Specific Accounting (optional)	No
7370 Internal Auditing (optional)	No
7380 Property Accounting (optional)	No
7390 Other Fiscal Services (optional)	No
7400 Personnel/Human Resources Services (optional)	No
7410 Staff Development (optional)	No
7430 Credentials (optional)	No
7490 Other Personnel/Human Resources Services (optional)	No
7500 Central Support (optional)	No
7510 Planning, Research, Development, and Evaluation (optional)	No
7530 Purchasing (optional)	No
7540 Warehousing and Distribution (optional)	No
7550 Printing, Publishing, and Duplicating (optional)	No
7600 All Other General Administration (optional)	No
7700 Centralized Data Processing	No

EXHIBIT C: Approved Activities for EPA fund expenditures

8000–8999 PLANT SERVICES

SACS Function	Chargeable to EPA?
8100 Plant Maintenance and Operations	Yes
8110 Maintenance (optional)	Yes
8200 Operations (optional)	Yes
8300 Security (optional)	Yes
8400 Other Plant Maintenance and Operations (optional)	Yes
8500 Facilities Acquisition and Construction	Yes
8700 Facilities Rents and Leases	Yes

9000–9999 OTHER OUTGO

SACS Function	Chargeable to EPA?
9100 Debt Service	Yes
9200 Transfers Between Agencies	Yes

County Office of Education only

SACS Goal	Chargeable to EPA?
8600 County Services to Districts (without regard to function)	Yes