

Legislative File	
File ID Number:	20-1421
Introduction Date:	9/9/2020
Enactment Number:	20-1347
Enactment Date:	9/9/2020
By:	os

Memo

To Board of Education

From Kyla Johnson-Trammell, Superintendent
Lisa Grant-Dawson, Chief Business Officer
Ryan Nguyen, Controller

Board Meeting Date September 9, 2020

Subject Education Protection Account Expenditure Summary, FY 2020-2021

Action Requested Approval by Board of Education of Resolution No. 2021-0003- Education Protection Account Expenditure (EPA) Summary for Fiscal Year 2020-2021.

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. 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.

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) which is reported in the General Fund in Resource 1400. 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 Local Control Funding Formula (LCFF) EPA entitled. OUSD receives EPA payments quarterly, beginning with the 2013-14 Fiscal Year. The District has estimated it will spend \$42,704,846.00 from the EPA funds in the 2020-2021 fiscal year.

Recommendation Approval by Board of Education of Resolution No. 2021-0003- of Education Protection Account Expenditure (EPA) Summary for Fiscal Year 2020-2021.

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OAKLAND UNIFIED
SCHOOL DISTRICT

Community Schools, Thriving Students

Attachments

- Resolution No. 2021-0003
- EPA Expenditure Summary
- Fiscal26a Report—Fund Balance Summary (SACS)

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THE BOARD OF EDUCATION OF THE OAKLAND UNIFIED SCHOOL DISTRICT

RESOLUTION NO. 2021-0003 EDUCATION PROTECTION ACCOUNT EXPENDITURE SUMMARY

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 (sun setting 12/31/2017), and Proposition 55 Article XIII, Section 36 to the California Constitution effective November 8, 2016 (commencing 01/01/2018);

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 30 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 10 days preceding the end of the fiscal year; and

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; and

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; and

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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; and

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; and

WHEREAS, the monies received from the Education Protection Account shall not be used for salaries or benefits for administrators or any other administrative cost; and

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; and

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; and

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 THAT:

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 Oakland Unified School District; and

2. In compliance with Article XIII, Section 36(e) of the California Constitution, the governing board of the Oakland Unified School District estimated to spend the monies received from the Education Protection Act of -\$ 42,704,846.00 – in the 2020-2021 fiscal year, as noted on the attached as Education Protection Account Expenditure Summary.

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Passed by the following vote:

PREFERENTIAL AYE: Jessica Ramos (Student Director)

PREFERENTIAL NOE: None

PREFERENTIAL ABSTENTION: None

PREFERENTIAL RECUSE: None

AYES: Jumoke Hinton Hodge, Gary Yee, Aimee Eng, James Harris, Vice President
Shanthi Gonzales, President Jody London

NOES: None

ABSTAINED: None

RECUSE: None

ABSENT: Roseann Torres, Samantha Pal (Student Director)

CERTIFICATION

We hereby certify that the foregoing is a full, true and correct copy of a Resolution passed at a Regular Meeting of the Board of Education of the Oakland Unified School District held on the 9th day of September 2020.

OAKLAND UNIFIED SCHOOL DISTRICT

Jody London
President, Board of Education

Kyla Johnson-Trammell
Superintendent and Secretary, Board of Education

Oakland Unified School District
Education Protection Account Expenditure Summary
Fiscal Year 2020-21
General Fund, Resource 1400

Description	Function	Amount
EXPENDITURES AND OTHER FINANCING USES		
(Objects 1000-7999)		
Instruction	1000-1999	42,704,846.00
Instruction-Related Services		
Instructional Library, Media, and Technology	2420	0.00
Other Instructional Resources	2490-2495	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
Plant Services	8000-8999	0.00
Other Outgo	9000-9999	0.00
County Office of Education Only		
County Services to Districts (without regard to Function) (Goal 8600)	various	0.00
TOTAL EXPENDITURES AND OTHER FINANCING USES		42,704,846.00
AMOUNT AVAILABLE FOR THIS FISCAL YEAR		
Adjusted Beginning Fund Balance (Objects 9791-9795)		0.00
Revenue Limit Sources (Object 8012)		42,704,846.00
TOTAL AVAILABLE		42,704,846.00
BALANCE (Total Available minus Expenditures & Other Financing Uses)		0.00

Fund 010 - General Fund		Fiscal Year 2021 through 06/30/2021				
		Budget	Actual	Encumbrance	Balance	Avail
REVENUES						
LCFF Revenue Sources	(8010-8099)	42,704,846.00	.00		42,704,846.00	100%
Total Revenues		42,704,846.00	.00		42,704,846.00	100%
EXPENDITURES						
Certificated Salaries	(1000-1999)	34,412,000.00	.00	.00	34,412,000.00	100%
Employee Benefits	(3000-3999)	8,292,846.00	.00	.00	8,292,846.00	100%
Total Expenditures		42,704,846.00	.00	.00	42,704,846.00	100%
Operating Surplus/(Deficit)		.00	.00	.00		
Net Ending Fund Balance		.00	.00	.00		
*** calculated ***						