



Consent Calendar

TO: Board of Trustees

PRESENTED BY: Ted P. Lawrence, Assistant Superintendent Business Services

BOARD AGENDA ITEM: Consideration of Approval of the 2021-22 Final Education Protection Account (EPA) Spending

BOARD MEETING DATE: September 14, 2022

BACKGROUND:

Proposition 30, The Schools and Local Public Safety Protection Act of 2012 approved by the voters on November 6, 2012, temporarily raised the sales and use tax by .25 cents for four years and raised the income tax rate for high income earners (\$250,000 for individuals and \$500,000 for couples) for seven years to provide continuing funding for local school districts and community colleges. On November 8, 2016, the California Extension of the Proposition 30 Income Tax Increase Initiative, also known as Proposition 55 was approved by the voters. This extended the temporary personal income tax by 12 years, through the year 2030.

ADMINISTRATIVE DISCUSSION:

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 (LEA’s) will receive funds from the EPA based on their proportionate share of the statewide local control funding formula. A corresponding reduction is made to an LEA’s local control funding formula or charter school general purpose state aid equal to the amount of their EPA entitlement. LEA’s will receive EPA payments quarterly.

Proposition 30 requires that the use of EPA funds must be approved by the governing board during a public open meeting. The EPA funds cannot be used for salaries or benefits of administrators or any other administrative costs. EPA funds can only be spent on instructional function of the school district. The district must publish an accounting of how much money was received from the EPA and how the funds were expended on the district website annually.

FISCAL IMPLICATIONS:

None.

RECOMMENDATION:

It is the recommendation of the District Administration that the Board of Trustees approve the 2021-22 Final Education Protection Account Spending Plan, as presented.

**Oxnard Union High School District
 Education Protection Account
 Fiscal Year 2021-22
 Estimated Expenditures/Revenue by Function**

Description		Amount
AMOUNT AVAILABLE FOR THIS FISCAL YEAR	Object Codes	
Education Protection Account	8012	54,498,323
EXPENDITURES AND OTHER FINANCING USES	Function Codes	
Instruction	1000-1999	54,498,323
Instruction-Related Services		
Instructional Supervision and Administration	2100-2150	
AU of a Multidistrict SELPA	2200	
Instructional Library, Media and Technology	2420	
Other Instructional Resources	2490-2495	
School Administration	2700	
Pupil Services		
Guidance and Counseling Services	3110	
Psychological Service	3120	
Attendance and Socail Work Services	3130	
Health Services	3140	
Speech Pathology and Audiology Services	3150	
Pupil Testing Services	3160	
Pupil Transportation	3600	
Food Services	3700	
Other Pupil Services	3900	
Ancillary Services	4000-4999	
Community Services	5000-5999	
Enterprise	6000-6999	
General Administation	7000-7999	
Plant Services	8000-8999	
Other Outgo	9000-9999	
TOTAL EXPENDITURES AND OTHER FINANCING USES		54,498,323
BALANCE (Total Available minus Total Expenditures and Other Financing Uses)		54,498,323