

**BEFORE THE GOVERNING BOARD OF THE
SOUTHERN KERN UNIFIED SCHOOL DISTRICT
COUNTY OF KERN, STATE OF CALIFORNIA**

**RESOLUTION REGARDING THE EDUCATION PROTECTION ACCOUNT
Resolution No. 22-23-05**

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) created 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 the transfer into the Educational 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, 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 the 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 the 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 schools shall annually publish on its Internet website an accounting of how much money received from Education Protection Account and how that money was spent;

WHEREAS, the annual independent financial and compliance audit required of the 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 expending 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 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 HERBY 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 body board of Southern Kern Unified School District.
2. In compliance with Article XIII, Section 36(e), with the California Constitution, the governing board of the Southern Kern Unified School District has determined to spend the monies received as attached.

I CERTIFY that the above resolution, proposed by Trustee Jim Bender and seconded by Trustee Sunni Hepburn, was duly passed and adopted by the Governing Board of the Southern Kern Unified School District of Kern County, California, at an official and public meeting thereof held on September 14, 2022 by the following vote:

AYES: 3
NOES: _____
ABSTENTIONS: _____
ABSENT: 2

DATED: September 14, 2022

**GOVERNING BOARD OF THE
SOUTHERN KERN UNIFIED SCHOOL DISTRICT**

By: Barbara Gaines
Secretary of Governing Board

Expenditures through:

For Fund(s), Resource(s), and Project Year(s):

01 1400 0 Education Protection Account

Description	Object Codes	Amount
AMOUNT AVAILABLE FOR THIS FISCAL YEAR		
Adjusted Beginning Fund Balance	9791-9795	4,314,358.08
LCFF Sources	8010-8099	13,094,340.00
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
Unearned Revenue	9650	0.00
TOTAL AVAILABLE		17,408,698.08
EXPENDITURES AND OTHER FINANCING USES		
Certificated Salaries	1000-1999	4,060,130.50
Classified Salaries	2000-2999	0.00
Employee Benefits	3000-3999	1,781,670.52
Books and Supplies	4000-4999	0.00
Services and Other Operating Expenditures	5000-5999, except 5100-5199	0.00
Subagreements for Services	5100-5199	0.00
Capital Outlay	6000-6999	0.00
Other Outgo (Excluding Indirect Costs)	7000-7299, 7400-7499	0.00
Indirect Costs	7310,7350	0.00
Other Financing Uses	7600-7999	0.00
TOTAL EXPENDITURES AND OTHER FINANCING USES		5,841,801.02
BALANCE (Total Available minus Total Expenditures and Other Financing Uses)		11,566,897.06
INDIRECT COSTS AS A PERCENTAGE OF ELIGIBLE EXPENDITURES		
Eligible Expenditures (Objects 1000-5999 except objects 5100-5199)		5,841,801.02
Indirect Costs (Objects 7310 and 7350)		0.00
Indirect Costs divided by Eligible Expenditures		0.00%