

**RESOLUTION #2025-597  
2024-25: FINAL**

**BEFORE THE BOARD OF TRUSTEES OF THE  
TWIN HILLS UNION SCHOOL DISTRICT  
RESOLUTION REGARDING 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 Twin Hills Union School District;

2. In compliance with Article XIII, Section 36(e), with the California Constitution, the governing board of the Twin Hills Union School District has determined to spend the monies received from the Education Protection Act for the 2024-25 fiscal year as attached.

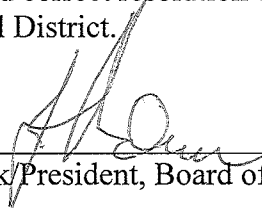
The foregoing **RESOLUTION** was passed and adopted at a meeting of the Board of Trustees of the **TWIN HILLS UNION SCHOOL DISTRICT** on the 14<sup>th</sup> day of August,

2025, on a motion by trustee Ost, seconded by trustee Beck by the following vote:

AYES: <u>4</u>	<u>Board Members</u>	<u>Vote</u>
	Terry Beck	<u>Aye</u>
NOES: <u>0</u>	Jeff Harding	<u>Aye</u>
	Rebecca Houghton	<u>Absent</u>
ABSENT/ ABSTAIN: <u>1</u>	John Moise	<u>Aye</u>
	Michael Ost	<u>Aye</u>

I hereby certify the foregoing to be a full, true, and correct resolution duly adopted by the Board of Trustees of the Twin Hills Union School District.

Dated this 14<sup>th</sup> day of August, 2025

  
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 Clerk/President, Board of Trustees

**Twin Hills Union School District  
2024-25 Estimated Actuals  
Education Protection Account  
Program by Resource Report  
Expenditures by Function-Detail**

Funding and Expenditures through: June 30, 2025

For Fund 01, District & Apple Blossom Elementary: Resource 1400 Education Protection Account

Description		Amount
<b>AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>		
	<b>Object Codes</b>	
Adjusted Beginning Fund Balance	9791-9795	0.00
Revenue Limit Sources: EPA=Object 8012-current year	8010-8099	497,051.00
Revenue Limit Sources: EPA=Object 8019-prior year	8010-8099	1,068.00
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
<b>TOTAL AVAILABLE</b>		<b>498,119.00</b>
<b>EXPENDITURES AND OTHER FINANCING USES</b>		
	<b>Function Codes</b>	
<b>(Objects 1000-7999)</b>		
Instruction (certificated teacher salaries/costs)	1000-1999	498,119.00
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
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>		<b>498,119.00</b>
<b>BALANCE (Total Available minus Total Expenditures and Other Financing Uses)</b>		<b>0.00</b>

This is the actual amount for 2024-25 after apportionment calculated by CDE on 06/19/25.

A separate line shows an amount for the final 2023-24 adjustment (+\$1,068).

100% of EPA funds are used for certificated teacher salaries and employer costs.

Expenditures do not represent actual total costs for certificated teachers, just an amount to equal available revenue.

**Twin Hills Union School District  
2024-25 Estimated Actuals  
Education Protection Account  
Program by Resource Report  
Expenditures by Function-Detail**

Funding and Expenditures through: June 30, 2025

For Fund 03, Twin Hills Charter Middle School: Resource 1400 Education Protection Account

Description		Amount
<b>AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>		
	<b>Object Codes</b>	
Adjusted Beginning Fund Balance	9791-9795	0.00
Revenue Limit Sources: EPA=Object 8012-current year	8010-8099	401,257.00
Revenue Limit Sources: EPA=Object 8012-prior year	8010-8099	684.00
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
<b>TOTAL AVAILABLE</b>		<b>401,941.00</b>
<b>EXPENDITURES AND OTHER FINANCING USES</b>		
	<b>Function Codes</b>	
<b>(Objects 1000-7999)</b>		
Instruction (certificated teacher salaries/costs)	1000-1999	401,941.00
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
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>		<b>401,941.00</b>
<b>BALANCE (Total Available minus Total Expenditures and Other Financing Uses)</b>		<b>0.00</b>

This is the actual amount for 2024-25 after apportionment calculated by CDE on 06/19/25.

A separate line shows an amount for the final 2023-24 adjustment (+\$684).

100% of EPA funds are used for certificated teacher salaries and employer costs.

Expenditures do not represent actual total costs for certificated teachers, just an amount to equal available revenue.

**Twin Hills Union School District  
2024-25 Estimated Actuals  
Education Protection Account  
Program by Resource Report  
Expenditures by Function-Detail**

Funding and Expenditures through: June 30, 2025

For Fund 09, Orchard View Charter School: Resource 1400 Education Protection Account

Description		Amount
<b>AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>	<b>Object Codes</b>	
Adjusted Beginning Fund Balance	9791-9795	0.00
Revenue Limit Sources: EPA=Object 8012-current year	8010-8099	540,892.00
Revenue Limit Sources: EPA=Object 8019-prior year	8010-8099	819.00
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
<b>TOTAL AVAILABLE</b>		<b>541,711.00</b>
<b>EXPENDITURES AND OTHER FINANCING USES</b>	<b>Function Codes</b>	
<b>(Objects 1000-7999)</b>		
Instruction (certificated teacher salaries/costs)	1000-1999	541,711.00
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
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>		<b>541,711.00</b>
<b>BALANCE (Total Available minus Total Expenditures and Other Financing Uses)</b>		<b>0.00</b>

This is the actual amount for 2024-25 after apportionment calculated by CDE on 06/19/25.

A separate line shows an amount for the final 2023-24 adjustment (+\$819).

100% of EPA funds are used for certificated teacher salaries and employer costs.

Expenditures do not represent actual total costs for certificated teachers, just an amount to equal available revenue.

**Twin Hills Union School District  
2024-25 Estimated Actuals  
Education Protection Account  
Program by Resource Report  
Expenditures by Function-Detail**

Funding and Expenditures through: June 30, 2025

For D21 Fund 09, SunRidge Charter School: Resource 1400 Education Protection Account

Description		Amount
<b>AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>		
	<b>Object Codes</b>	
Adjusted Beginning Fund Balance	9791-9795	0.00
Revenue Limit Sources: EPA=Object 8012-current year	8010-8099	455,827.00
Revenue Limit Sources: EPA=Object 8019-prior year	8010-8099	747.00
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
<b>TOTAL AVAILABLE</b>		<b>456,574.00</b>
<b>EXPENDITURES AND OTHER FINANCING USES</b>		
	<b>Function Codes</b>	
<b>(Objects 1000-7999)</b>		
Instruction (certificated teacher salaries/costs)	1000-1999	456,574.00
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
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>		<b>456,574.00</b>
<b>BALANCE (Total Available minus Total Expenditures and Other Financing Uses)</b>		<b>0.00</b>

This is the actual amount for 2024-25 after apportionment calculated by CDE on 06/19/25.

A separate line shows a small amount for the final 2023-24 adjustment (+\$747).

100% of EPA funds are used for certificated teacher salaries and employer costs.

Expenditures do not represent actual total costs for certificated teachers, just an amount to equal available revenue.

7 Resolution #2025-597 -- Agenda Item #\_\_\_