A Resolution by the **Willow Grove Union School District**
Regarding the Education Protection Account (EPA)
FY 2026-2027

Resolution #26-27

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 Chief Business Official shall estimate the total amount of additional revenues, that will be available for transfer into the Education Protection Account during the next fiscal year and 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 and county offices of education and shall not be used to pay any costs incurred by the Legislature, the Governor, or any agency of state government;

WHEREAS, a county office of education or school district, 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 county office of education or school district 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 county offices of education and school districts 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 county offices of education and school districts 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 the **Willow Grove Union School District**;

2. In compliance with Article XIII, Section 36(e), with the California Constitution, the governing board of the **Willow Grove Union School District** has determined to spend the monies received from the Education Protection Act as attached.

PASSED AND ADOPTED by the Governing Board of the **Willow-Grove School District** this **16th** day of **June 2026**, by the following vote:

Linda Naegle	✓ Ayes	___No	___Absent	___Abstain
Shannon Renz	✓ Ayes	___No	___Absent	___Abstain
Clayton Rianda	✓ Ayes	___No	___Absent	___Abstain
Brent Shepherd	___ Ayes	___No	✓ Absent	___Abstain
Greg Swett	✓ Ayes	___No	___Absent	___Abstain

Greg Swett

Greg Swett, Board President

Willow Grove Union Elementary
Budget, July 1, 2026 - June 30, 2027
Program by Resource Report
Object Summary
35 67579 0000000
Form PGM

Projected Expenditures for the period of July 1, 2026 through June 30, 2027

For Fund 01, Resource 1400 Education Protection Account

01 1400 0 Education Protection Account

Description	Object Codes	Amount
AMOUNT AVAILABLE FOR THIS FISCAL YEAR		
Adjusted Beginning Fund Balance	9791-9795	4,774.52
LCFF Sources	8010-8099	4,750.00
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		9,524.52
EXPENDITURES AND OTHER FINANCING USES		
Certificated Salaries	1000-1999	0.00
Classified Salaries	2000-2999	0.00
Employee Benefits	3000-3999	0.00
Books and Supplies	4000-4999 except 4700	8,902.00
Food Costs	4700	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		8,902.00
BALANCE (Total Available minus Total Expenditures and Other Financing Uses)		622.52
INDIRECT COSTS AS A PERCENTAGE OF ELIGIBLE EXPEN		
Eligible Expenditures (Objects 1000-5999 except objects 4700 & 5100-5199)		8,902.00
Indirect Costs (Objects 7310 and 7350)		0.00
Indirect Costs divided by Eligible Expenditures		0.00%

Expenditures through: June 30, 2026

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	4,774.52
LCFF Sources	8010-8099	3,962.00
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		8,736.52
EXPENDITURES AND OTHER FINANCING USES		
Certificated Salaries	1000-1999	0.00
Classified Salaries	2000-2999	0.00
Employee Benefits	3000-3999	0.00
Books and Supplies	4000-4999 except 4700	3,008.00
Food Costs	4700	0.00
Services and Other Operating Expenditures	5000-5999, except 5100-5199	954.00
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		3,962.00
BALANCE (Total Available minus Total Expenditures and Other Financing Uses)		4,774.52
INDIRECT COSTS AS A PERCENTAGE OF ELIGIBLE EXPENDITURES		
Eligible Expenditures (Objects 1000-5999 except objects 4700 & 5100-5199)		3,962.00
Indirect Costs (Objects 7310 and 7350)		0.00
Indirect Costs divided by Eligible Expenditures		0.00%