

**BEFORE THE GOVERNING BOARD OF  
COLUMBIA UNION SCHOOL DISTRICT  
TUOLUMNE COUNTY, CALIFORNIA**

**In the Matter Regarding  
The Education Protection  
Account for fiscal year 2021/22**

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**Resolution 21-12**

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 Chief Business Official 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 Columbia Union School District;

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

DATED: June 22, 2021

  
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Jenny David, Board President

  
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Faith Alarcon-Calden, Board Clerk

OBJECT NUMBER	DESCRIPTION	ADOPTED BUDGET	BUDGET ADJUSTMENTS	CURRENT BUDGET	INCOME/EXPENSE	BUDGET BALANCE	BUDGET % USED
REVENUE DETAIL							
REVENUE LIMIT SOURCES :							
8012	EPA STATE AID - CURRENT YEAR	458,338.00	281,184.00	739,522.00	739,522.00	.00	100.00
TOTAL REVENUE LIMIT SOURCES :		458,338.00	281,184.00	739,522.00	739,522.00	.00	100.00
* TOTAL YEAR TO DATE REVENUES	* *	458,338.00 *	281,184.00 *	739,522.00 *	739,522.00 *	.00 *	100.00
EXPENDITURE DETAIL							
CERTIFICATED SALARIES :							
1100	CERTIFICATED TEACHERS SALARIES	336,310.00	188,486.58	524,796.58	475,584.52	49,212.06	90.62
TOTAL CERTIFICATED SALARIES :		336,310.00	188,486.58	524,796.58	475,584.52	49,212.06	90.62
EMPLOYEE BENEFITS :							
3101	STRS CERTIFICATED	56,904.00	16,808.05	73,712.05	106,417.71	32,705.66-	144.36
3321	MEDICARE - CERTIFICATED	4,876.00	1,386.64	6,262.64	9,011.57	2,748.93-	143.89
3401	HEALTH & WELFARE CERTIFICATED	48,000.00	1,786.00-	46,214.00	54,137.14	7,923.14-	117.14
3501	UNEMPLOYMENT - CERTIFICATED	4,136.00	1,891.92-	2,244.08	3,276.17	1,032.09-	145.99
3601	WORKERS COMP - CERTIFICATED	8,112.00	2,138.63	10,250.63	15,052.87	4,802.24-	146.84
TOTAL EMPLOYEE BENEFITS :		122,028.00	16,655.40	138,683.40	187,895.46	49,212.06-	135.48
SERVICES, OTHER OPER. EXPENSE:							
TOTAL SERVICES, OTHER OPER. EXPENSE:		.00	.00	.00	.00	.00	NO BDGT
* TOTAL YEAR TO DATE EXPENDITURES	* *	458,338.00 *	205,141.98 *	663,479.98 *	663,479.98 *	.00 *	100.00

OBJECT NUMBER	DESCRIPTION	BEGINNING BALANCE	YEAR TO DATE ACTIVITY	ENDING BALANCE
FUND RECONCILIATION				
ASSETS AND LIABILITIES :				
9110	CASH IN COUNTY TREASURY	36,939.16-	36,939.16	.00
9200	ACCOUNTS RECEIVABLE	88,170.00	88,170.00-	.00
9569	W/COMP CLEARING	11,090.86-	11,090.86	.00
* NET YEAR TO DATE FUND BALANCE	* *	40,139.98 *	40,139.98-*	.00 *
9791	FUND BAL-BEGINNING BALANCE	40,139.98-	.00	40,139.98-
9793	FUND BAL-AUDIT ADJUSTMENTS		116,182.00	116,182.00
* EXCESS REVENUES ( EXPENDITURES )	* *	.00 *	76,042.02 *	76,042.02 *

OBJECT NUMBER	DESCRIPTION	ADOPTED BUDGET	BUDGET ADJUSTMENTS	CURRENT BUDGET	INCOME/EXPENSE	BUDGET BALANCE	BUDGET % USED
REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE							
A.	REVENUES	458,338.00	281,184.00	739,522.00	739,522.00	.00	100.00
B.	EXPENDITURES	458,338.00	205,141.98	663,479.98	663,479.98	.00	100.00
C.	EXCESS REVENUES ( EXPENDITURES )	.00	76,042.02	76,042.02	76,042.02	.00	100.00
D.	OTHER FINANCING SOURCES ( USES )	.00	.00	.00	.00	.00	NO BDGT
E.	NET CHANGE IN FUND BALANCE	.00	76,042.02	76,042.02	76,042.02	.00	100.00
F. FUND BALANCE :							
	BEGINNING BALANCE (9791)	40,139.98	.00	40,139.98	40,139.98	.00	100.00
	AUDIT ADJUSTMENTS (9793)	.00	.00	.00	116,182.00-	116,182.00	NO BDGT
	OTHER RESTATEMENTS (9795)	.00	.00	.00	.00	.00	NO BDGT
	ADJUSTED BEGINNING BALANCE	40,139.98	.00	40,139.98	76,042.02-	116,182.00	0.00
G.	ENDING BALANCE	40,139.98	76,042.02	116,182.00	.00	116,182.00	0.00