Agenda Item: **Approve Resolution #2018-1938 for the 2019-20 Education Protection Account (EPA) Public Disclosure of Funding and Disbursement**

Recommended Motion: Approve Resolution #2018-1938 for the 2019-20 Education Protection Account (EPA) Public Disclosure of Funding and Disbursement

Rationale: At the beginning of the 2012-13 fiscal year, the District's adopted budget was required to include a mid-year trigger cut should Proposition 30 fail to pass with the voters. When Proposition 30 did pass, it guaranteed flat funding to the prior years' revenue limit. As a result, and pursuant to Article XIII, Section 36 of the California Constitution, school districts are now required to publicly disclose the amount of money received and how these monies are spent as a result of the passage of Proposition 30.

The Education Protection Account (EPA) was created to enable Districts to fulfill their requirement to separately account for these dollars. One of the directives of this Article is that the governing board is required to make the spending determinations in an open session of a public meeting prior to June 30th of each year. In addition, this information must be published annually on the District's internet website.

Proposition 30 expired in its entirety on December 31, 2017. However, with the passage of Proposition 55, which extends the higher income tax component of Proposition 30, all of the same reporting requirements of Proposition 30 remains in place. Proposition 55 took effect January 1, 2018.

For the District to remain in compliance with Article XIII, Section 36 of the California Constitution, the Board of Directors is being asked to review and approve the Resolution presented tonight. A worksheet estimating the amount of EPA funds available for 2019-20 and the District's spending plan is attached. As in previous years, 100% of EPA funds are being spent on Instructional Salaries.

Financial Impact: None. Since EPA funding is a sub-set of our existing LCFF calculation, there is no financial gain to the District. The District is simply accounting for these dollars in Resource 1400 Education Protection Account in order to comply with the new law. The 2019-20 Adopted budget estimates this value at $5,798,504.

North Monterey County Unified School District
2019-20 Education Protection Account
Program by Resource Report
Expenditures by Function - Detail

Estimated Expenditures Through 2019-20 Adopted Budget: 07/01/19 - 06/30/20
For Fund 01, Resource 1400 Education Protection Account

Description	Object Codes	Amount
AMOUNT AVAILABLE FOR THIS FISCAL YEAR		
Adjusted Beginning Fund Balance	9791-9795	0.00
Local Control Fund Form	8010-8099	5,798,504.00
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
TOTAL AVAILABLE		5,798,504.00
EXPENDITURES AND OTHER FINANCING USES	Function Codes	
(Function 1000-7999)		
Instruction	1000-1999	5,798,504.00
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
TOTAL EXPENDITURES AND OTHER FINANCING USES		5,798,504.00
BALANCE (Total Available minus Total Expenditures and Other Financing Uses)		0.00