

# North Monterey County USD

Meeting: Regular Board Meeting : P. DISCUSSION

Created : November 19, 2014 at 02:03 PM

## **v. Adopt Resolution #2013-1426 for the 2014-15 Education Protection Account (EPA) Public Disclosure of Funding and Disbursement. (D) (V)**

June 12, 2014

Status: Ready for approval

Discussion Item

**Motion Made By :** Jennifer Skidgel Clark.

**Motion Seconded By :** Michael Deckelmann.

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### **RECOMMENDATION:**

Adopt Resolution #2013-1426 for the 2012-13 Education Protection Account (EPA) Public Disclosure of Funding and Disbursement.

### **INFORMATION:**

For our District to remain in compliance with Article XIII, Section 36, of the California Constitution, the Board of Trustees is being asked to review and approve the Resolution presented tonight.

EPA funding is a sub-set of our existing revenue limit, there is no financial gain to the District. The District is simply accounting for these dollars in a new resource number (Resource 1400 Education Protection Account) in order to comply with the new law.

A worksheet will be made available for review indicating the 2014-2015 estimated EPA funding and the District's plan for allocating this funding resources.

### **SUPPORTING DATA:**

When Proposition 30 passed, 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.

### **FISCAL IMPACT:**

N/A.

### **SUPERINTENDENT'S COMMENTS:**

It is recommended that the Board of Trustees adopt the Resolution #2013-1426 as presented.

**PREPARED BY:**

Liann Reyes, Assistant Superintendent, Business Services

**Associated File Attachments**

 [Res. 2013-1426 - Excel - EPA form proposed expenditures for 2014-15 \(Files\)](#)

**Minutes**

Ms. Liann Reyes reported that this is the spending plan for 2014-2015. She explained the EPA funding is a sub-set of our existing revenue limit, there is no financial gain to the District.

The District is simply accounting for these dollars in a new resource number (Resource 1400 Education Protection Account) in order to comply with the new law.

**Votes**

Motion Made By : Jennifer Skidgel Clark.

Motion Seconded By : Michael Deckelmann.

Linda Lines - **Yes**

Polly Jimenez - **Yes**

Jennifer Skidgel Clark - **Yes**

Gary De Amaral - **Yes**

Michael Deckelmann - **Yes**

**RESOLUTION OF THE GOVERNING BOARD OF THE  
NORTH MONTEREY COUNTY UNIFIED SCHOOL DISTRICT  
REGARDING THE EDUCATION PROTECTION ACCOUNT**

**Resolution #2013-1426**

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 2014-15 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;

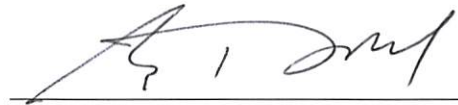
WHEREAS, expenses incurred by community college districts, county offices of education, school districts and charter schools to comply with the additional audit requirements of Article XIII, Section 36 may be paid with funding from the Education Protection Act and shall not be considered administrative costs for purposes of Article XIII, Section 36.

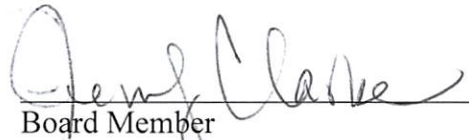
NOW, THEREFORE, IT IS HEREBY RESOLVED:

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 North Monterey County Unified School District on June 12, 2014;


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

DATED: June 12, 2014.

  
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Board Member

  
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North Monterey County Unified School District  
 2014-15 Education Protection Account  
 Program by Resource Report  
 Expenditures by Function - Detail

**Estimated Expenditures through: June 30, 2015**  
**For Fund 01, Resource 1400 Education Protection Account**

Description	Object Codes	Amount
<b>AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>		
Adjusted Beginning Fund Balance	9791-9795	0.00
Revenue Limit Sources	8010-8099	4,070,330.00
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>4,070,330.00</b>
<b>EXPENDITURES AND OTHER FINANCING USES</b>		
<b>(Objects 1000-7999)</b>		
Instruction	1000-1999	4,070,330.00
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>4,070,330.00</b>
<b>BALANCE (Total Available minus Total Expenditures and Other Financing Uses)</b>		<b>0.00</b>