



ALUM ROCK UNION ELEMENTARY SCHOOL DISTRICT

2930 Gay Avenue, San Jose, CA 95127

12.11

Office of Superintendent of Schools

ITEM REQUIRING ATTENTION - BOARD OF EDUCATION

To the Board of Trustees:

Date: November 21, 2013

Subject: **Resolution # 17 – 13/14**
Education Protection Account (EPA)

Staff Analysis: Proposition 30, the Schools and Local Public Safety Protection Act of 2012, approved by the voters on November 6, 2012, temporarily increases the states sales tax rate for all taxpayers and the personal income tax rates for upper-income taxpayers.

The new revenues generated from Proposition 30 are deposited into a newly created state account called the Education Protection Account (EPA). School districts will receive funds from EPA based on their proportionate share of the statewide LCFF amount. A corresponding reduction is made to an LEA's LCFF amount equal to the amount of their EPA entitlement. LEAs will receive their EPA payments quarterly beginning of 2013-14 Fiscal Year.

Proposition 30 requires that the use of EPA funds be determined by the governing board at an open public meeting.

Recommendation: Staff recommends approval of Attached A, Resolution regarding the Education Protection Account.

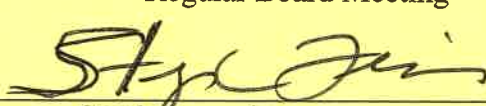
Approved by: Linda Latasa  Title: Assistant Superintendent, Business Services

To the Board of Trustees:

Meeting: December 12, 2013
 Regular Board Meeting

Recommend Approval

12.11
 Agenda Placement


 Stephen A. Fiss, Superintendent

DISPOSITION BY BOARD OF TRUSTEES

Motion by: Karen Martz Seconded by: Dolores Marquez
 Approved: S Not Approved: 0 Tabled: _____

ATTACHMENT A
Resolution #17 – 13/14

RESOLUTION REGARDING THE EDUCATION PROTECTION ACCOUNT

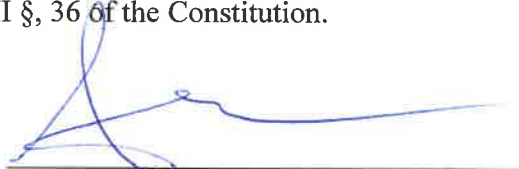
The provisions of Article XIII, § 36, added November 7, 2012, create in the state General Fund an Education Protection Account to receive and disburse the revenues derived from the incremental increases in taxes imposed by Article XIII, § 36(f). All monies in the Education Protection Account are continuously appropriated for the support of school districts, county offices of education, charter schools and community college districts.

It is the intent of the legislature that all community college districts, county offices of education, school districts, and charter schools shall have the authority to determine how the monies received from the Education Protection Account are spent within the agency.

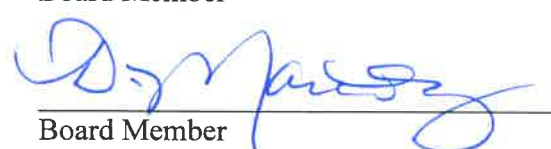
However, in maintaining transparency, the governing board of the district is required to make the spending determinations with respect to monies received from the Education Protection Account in open session of a public meeting of the governing board. Further, the monies received from the Education Protection Account shall not be used for any other administrative costs. The only exception is the payment of the additional audit costs pursuant to the additional audit requirements imposed by Article XIII § 36 of the Constitution.

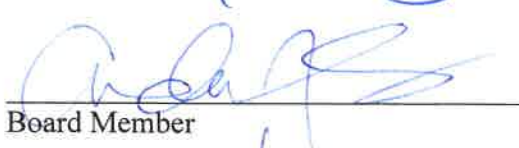
Based on the foregoing, the Board of Education of the Alum Rock Union Elementary School District, resolves that the monies received from the Education Protection Account shall be spent as attached. This satisfies the requirements imposed by Article XIII §, 36 of the Constitution.

DATED: December 12, 2013



Board Member

Board Member

Board Member

Board Member

Board Member

Education Protection Account
Allowable activities under SACS Function

SACS Function

1000 Instruction
1110 Special Education: Separate Classes
1120 Special Education: Resource Specialist Instruction
1130 Special Education: Supplemental Aids and Services in Regular Classrooms
1180 Special Education: Nonpublic Agencies/Schools
1190 Special Education: Other Specialized Instructional Services
2420 Instructional Library, Media, and Technology
2490 Other Instructional Resources
2495 Parent Participation (optional)
3110 Guidance and Counseling Services
3120 Psychological Services
3130 Attendance and Social Work Services
3140 Health Services
3150 Speech Pathology and Audiology Services
3160 Pupil Testing Services
3600 Pupil Transportation
3700 Food Services
3900 Other Pupil Services
4000 Ancillary Services
4100 School-Sponsored Co-curricular (optional)
4200 School-Sponsored Athletics (optional)
4900 Other Ancillary Services (optional)
5000 Community Services
5100 Community Recreation (optional)
5400 Civic Services (optional)
5900 Other Community Services (optional)
8100 Plant Maintenance and Operations
8110 Maintenance (optional)
8200 Operations (optional)
8300 Security (optional)
8400 Other Plant Maintenance and Operations (optional)
8500 Facilities Acquisition and Construction
8700 Facilities Rents and Leases
9100 Debt Service
9200 Transfers Between Agencies

Source: <http://www.cde.ca.gov/fg/ac/ac/sacsfaq.asp>