



**GOLETA UNION SCHOOL DISTRICT**  
*Board Agenda Item Summary*

January 15, 2014

**Resolution 2014-02; Authorizing the Use of the 2012-2013 and 2013-2014 Education Protection Account (EPA) Funds**

\_\_\_\_\_ Consent Item  
  X   Action Item  
\_\_\_\_\_ Information Item

Submitted by Ralph Pachter, Assistant Superintendent, Fiscal Services

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**Executive Summary:**

Pursuant to the passing of Proposition 30, Article XIII, Section 36, the District will receive funding of approximately \$722,672 annually from the Education Protection Account for fiscal years 2012-2013 and 2013-2014. The 2012-2013 EPA funds were carried over unspent and will be added to the 2013-2014 appropriations. Resolution 2014-02 will authorize use of these funds as directed by the Board for the purposes listed below. No funds will be used for administrative salaries or related costs except as allowed by law and outlined in the Resolution.

Currently, it is expected these funds will be used to support one-time, and short-duration needs, such as:

- Textbooks
- Technology needed to address the Common Core
- Deferred maintenance
- Targeted direct instructional needs, including:
  1. Instructional salaries and benefits
  2. Instructional materials and supplies
  3. Other related expenditures

It is uncertain at this time how much of the EPA will be expended during 2013-2014, but an annual accounting will be made before June 30<sup>th</sup> and presented in an open session of a public meeting of the governing board. Additionally, this information will be posted to the District's website.

**Fiscal Impact:**

A total of about \$1,425,344 in EPA funding for fiscal years 2012-2013 and 2013-2014 is expected to be received by June 30, 2014.

**Recommendation:**

It is recommended that the Board adopt Resolution 2014-02; Authorizing the Use of fiscal years 2012-2013 and 2013-2014 Education Protection Account Funds.

**GOLETA UNION SCHOOL DISTRICT  
COUNTY OF SANTA BARBARA, STATE OF CALIFORNIA**

**RESOLUTION 2014-02**

**AUTHORIZING THE USE OF THE 2012-2013 AND 2013-2014  
EDUCATION PROTECTION ACCOUNT (EPA) FUNDS**

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 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;

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 school district shall have the sole authority to determine how the monies received from the Education Protection Account are spent in the 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 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 school districts shall ascertain and verify whether the funds provided from the Education Protection Account have been properly disbursed and expended by Article XIII, Section 36 of the California Constitution;

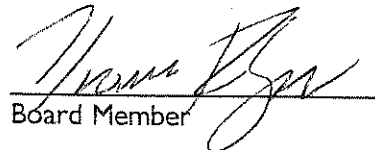
WHEREAS, expenses incurred by school districts to comply with the additional audit requirements of Article XIII, Section 36 may be paid with funding from the Education Protection Account and shall not be considered administrative costs for purposes of Article XIII 36.

NOW, THEREFORE, IT IS HEREBY RESOLVED

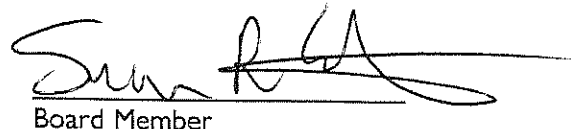
1. The monies received from the Education Protection Account shall be spent as required by Article XIII, Section 36 and the spending determination on how the money will be spent shall be made in open session of a public meeting of the governing board of the Goleta Union School District;
2. In compliance with Article XIII, section 36(e), with the California Constitution, the governing board of the Goleta Union School District has determined to spend the monies received from the Education Protection Account as attached.

Dated: January 15, 2014

  
Board Member

  
Board Member

  
Board Member

  
Board Member

  
Board Member