

**LEMON GROVE SCHOOL DISTRICT
RESOLUTION 13-14-19, REGARDING THE EDUCATION PROTECTION ACCOUNT 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 30th 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 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 moneys 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, moneys 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 moneys 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 moneys received from the Education Protection Account in open session of a public meeting of the governing board;

WHEREAS, the moneys 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;

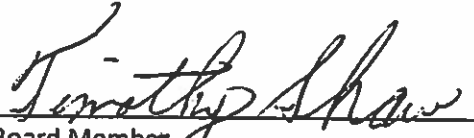
WHEREAS, the annual independent financial and compliance audit required of community college districts, county offices of education, school districts and charter schools shall ascertain and verify whether the funds provided from the Education Protection Account have been properly disbursed and expended as required by Article XIII, Section 36 of the California Constitution;

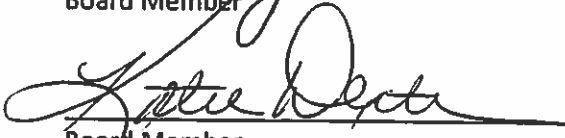
WHEREAS, expenses incurred by community college districts, county offices of education, school districts and charter schools to comply with the additional audit requirements of Article XIII, Section 36 may be paid with funding from the Education Protection Act and shall not be considered administrative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


NOW, THEREFORE, IT IS HEREBY RESOLVED:


1. The moneys 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 May 27, 2014;
2. In compliance with Article XIII, Section 36(e), with the California Constitution, the governing board of the Lemon Grove School District has determined to spend the moneys received from the Education Protection Act as attached.

DATED: May 27, 2014.


Board Member


Board Member


Board Member


Board Member


Board Member

ATTACHMENT

Allocation of Proposition 30 Education Account Funds

Proposition 30 requires that the Board make spending determinations regarding the Education Protection Account funds that the district receives in open session of a public meeting. At the May 27, 2014 Board Meeting, the Lemon Grove School District Governing Board took action to allocate the \$3,487,149 in Education Protection Account funds towards certificated non-management compensation and benefits expenses.