



## MUSD STRATEGIC PLAN

**Madera: Unified** to ensure every student is educated for **COLLEGE**, equipped for **CAREER**, and empowered with **CHARACTER**

### AGENDA ITEM COVER PAGE

**Meeting Date:** June 12, 2018

**Agenda Item:**

Request Adoption of Resolution No.44-2017/18 Education Protection Account

**Responsible Staff:**

Todd Lile, Superintendent  
Adele Nikkel, Chief Financial Officer

**Agenda Placement:**

Consent

**THIS ITEM FULFILLS THE MUSD MISSION IN THE FOLLOWING AREA(S):**

- Financially Sound and Effective Organization

**THIS ITEM WILL HELP ACHIEVE THE DISTRICT GOALS IN THE STRATEGIC PLAN FOR:**

- Pillar 1: Equitable access to rigorous high-level programs

**Background:**

The Educational Protection Account (EPA) was approved by the voter in California under Proposition 30 on November 6, 2012. The provisions of Article XIII, Section 36 created in the state General Fund an Education Protection Account (EPA) to receive and disburse the revenues derived from the incremental increases in taxes imposed by Article XIII, Section 36(f). All monies in the EPA are continuously appropriated for the support of school district, county offices of education, charter schools, and community college districts. It is the intent of the legislature that all districts shall have the authority to determine how the monies received from the EPA are spent. However, in maintaining transparency, the Board of Trustees is required to make the spending determinations with respect to the funds received from the EPA in open session of a public meeting of the Board. Further, the funds received from EPA shall not be used for any administrative costs. The only exception is the payment of the additional audit costs pursuant to the audit requirements imposed by Article XIII, Section 36 of the Constitution.

**Rationale:**

Based on the foregoing, The Board of Trustees directs that the funds received from the EPA shall be spend as presented, thus satisfying the requirements imposed by Article XIII, Section 36 of the Constitution. Education Protection Account (EPA) 2018/19 — Teachers' Salaries \$

**Financial Impact:**

The District is receiving quarterly apportionments from the State.

**Effective Dates:**

6/12/2018

**Superintendent's Recommendation:**

Superintendent recommends adoption of this resolution as detailed, provided by Proposition 30 deposited in the EPA for Fiscal Year 2018-19. —

**ATTACHMENTS:**

Description

MUSD BOARD APPROVED: JUNE 12, 2018  
MOTION NO. 183-2017/18  
RESOLUTION NO. 44-2017-18

**MADERA UNIFIED SCHOOL DISTRICT  
EDUCATION PROTECTION ACCOUNT  
RESOLUTION No. 44-2017/18**

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 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, 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;

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

PASSED AND ADOPTED by the Governing Board of the Madera Unified School District on this 12<sup>th</sup> day of June, 2018 the following votes:

Madera Unified School District Board of Education

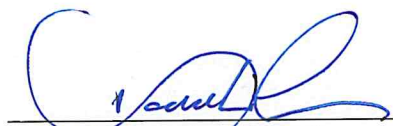
AYES: 7

ABSENT: 0

NOES: 0

ABSTAINED: 0

ATTEST:

  
Todd Lile, Superintendent

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