

**LAGUNITAS SCHOOL DISTRICT**

**RESOLUTION NO. 2019-03**

**REGARDING THE EDUCATION PROTECTION ACCOUNT**

**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 increase in taxes impose by Article XIII, Section 36(f);

**WHEREAS**, before June 30<sup>th</sup> of each year, the Chief Business Official shall estimate the total amount of additional revenue, 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 office of education, charter schools and community college district;

**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 district, county office of education, school districts and charter school 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 district and charter schools to comply with the additional audit requirements of Article XII, Section 36 may be paid with funding from the Education Protection Act and shall not be considered administrative costs for purposed oaf Article XIII, Section 36.

**NOW, THEREFORE**, be it resolved, determined and ordered by the Board of Trustees of the Lagunitas School District as follows:

1. The monies received for the Education Protection Account shall be spend 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 Lagunitas School District;
2. In compliance with Article XIII, Section 36(e), with the California Constitution, the governing board of the Lagunitas School District has determined to spend the monies received from the Education Protection Act for the 2018/19 school year on:
  - Teacher Salaries, Payroll costs: \$48,352

**PASSED AND ADOPTED** this day, May 17, 2018, by the following vote:

**AYES:** 5 (Ochs-Potter, Sloan, Rebscher, Bohman, Sabec)

**NOES:** 0

**ABSTAIN:** 0

**ABSENT:** 0

I, John A. Carroll, Secretary to the Board of Trustees, do hereby certify that the foregoing is a true and correct copy of a Resolution adopted by the Board of Trustees of the Lagunitas Elementary School District at their meeting of May 17, 2018, which Resolution is on file in the office of said Board.

  
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John A. Carroll, Secretary, Board of Trustees

**ATTEST:**  Richard Sloan, President, Board of Trustees