

**INGLEWOOD UNIFIED SCHOOL DISTRICT
RESOLUTION NO. 11/2018-2019
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 voters approved Proposition 55 on November 8, 2016, which extended the Proposition 30 temporary income tax increase on high income earners by twelve years through 2030:

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 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;

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 Inglewood Unified School District;

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

DATED: September 19, 2018



Thelma Melendez de Santa Ana, P.h. D.
State Administrator

13.b.19. Approval to Renew the Uniform Rental Service Agreement with Cintas Corporation Utilizing the U.S. Communities Government Purchasing Alliance Contract #12-JLH-011C

Financial Impact:

A breakdown of the cost is provided in Exhibit "A" of the agreement will be paid with General Maintenance Funds.

Minutes:

Approved

13.b.20. Approval of Agreement No. C18/19-036 with Spectrum Dynamics to Provide Buffing and New Application of Finish to Morningside High School Pool Bleachers

Financial Impact:

The total cost of \$8,300 will be paid with General Maintenance Funds.

Minutes:

Approved

13.b.21. Adopt Resolution No. 10/2018-2019, Approving the Calculation of the 2017-2018 Appropriations Limitation and Establishing the 2018-2019 Estimated Appropriations Limitation Calculation Establishing a Gann Limit per Government Code Section 7906(f)

Financial Impact:

None

Minutes:

Approved

13.b.22. Adopt Resolution No. 11/2018-2019, Regarding the Education Protection Account (EPA)

Financial Impact:

The estimated District's share of the Education Protection Account for 2018-2019 is \$12,184,384. This amount offsets revenues previously received through the District's LCFE entitlement. This is not new revenue to the District. The District will spend this funding on instructional costs.

Minutes:

Approved

Regular Board Meeting
September 19, 2018 5:30 PM
Dr. Ernest Shaw Board Room
101 S. Inglewood Avenue
Inglewood, CA 90301

Agenda Item: **13.b.22. Adopt Resolution No. 11/2018-2019, Regarding the Education Protection Account (EPA)**

Speaker: Eugenio D. Villa, Chief Business Official

Recommended Motion: Administration recommends that the State Administrator approve Resolution No. 11/2018-2019, regarding the Education Protection Account (EPA).

Rationale: All Board resolutions must be approved by the State Administrator. Proposition 30 added Article XIII, section 36, to the California Constitution. The new temporary tax revenues generated from Proposition 30 are deposited into a newly-created State account called the Education Protection Account (EPA). Funds will be distributed by the State to local districts on a quarterly basis in 2018-2019.

Article XIII, section 36, stipulates how the monies are to be spent. The Article also requires each school district to disclose how it will spend its share of the EPA in open session of a public meeting of the governing board.

Financial Impact: The estimated District's share of the Education Protection Account for 2018-2019 is \$12,184,384. This amount offsets revenues previously received through the District's LCFF entitlement. This is not new revenue to the District. The District will spend this funding on instructional costs.

Attachments:
Resolution No. 11/2018-2019