

RESOLUTION #18/19.24
A RESOLUTION OF THE GOVERNING BOARD OF EDUCATION OF THE
WISEBURN UNIFIED SCHOOL DISTRICT REGARDING THE EDUCATION
PROTECTION ACCOUNT

WHEREAS, the voters approved Proposition 30 on November 6, 2012; and

WHEREAS, Proposition 30 added Article XIII, Section 36 to the California Constitution effective November 7, 2012; and

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); and

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; and

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; and

WHEREAS, all monies in the Education Protection Account are hereby continuously appropriated for the support of school districts and charter schools; and

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; and

WHEREAS, a 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; and

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; and

WHEREAS, the monies received from the Education Protection Account shall not be used for salaries or benefits for administrators or any other administrative cost; and

WHEREAS, each 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; and

WHEREAS, the annual independent financial and compliance audit required of 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; and

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

DATED: June 28, 2019

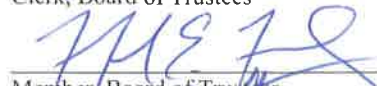
AYES: 4
NOES: 0
ABSTAIN: 1



President, Board of Trustees



Clerk, Board of Trustees



Member, Board of Trustees



Member, Board of Trustees

Member, Board of Trustees

**Wiseburn Unified School District
2019-20 Education Protection Account
Year End Projections**

**Projected Expenditures through June 30, 2020
For Fund 01, Resource 1400 Education Protection Account**

Description:	Object Codes	Amount
AMOUNT AVAILABLE FOR THIS FISCAL YEAR		
Adjusted Beginning Fund Balance	9791-9795	\$ -
Revenues		
Education Protection Account	8012	4,120,435
TOTAL AVAILABLE		4,120,435
Expenditures --		
All expenditures are Function 1000-1999 (Instruction Related)		
Teacher Salaries	1100	3,419,961.05
State Teachers Retirement System (STRS)	3111	584,813
Health and Welfare Benefits	3411	115,661
TOTAL EXPENDITURES		4,120,435
BALANCE (Total Available minus Total Expenditures)		-

Figures are projections and are based on latest information provided by the California Department of Education (CDE). Revenues will change based on actual P2 ADA totals as well as actual EPA receipts.