



Agenda Item Details

Meeting	Sep 25, 2019 - Regular Governing Board Meeting
Category	7. NEW BUSINESS
Subject	C. ACTION: Approve Spending the Education Protection Account (EPA) funds received for 2019-2020
Access	Public
Type	Action
Recommended Action	RESOLUTION: BE IT RESOLVED, that the Governing Board approve the spending of 2019-2020 Prop 55 EPA funds to pay for instructional salaries coded with activity code 0100-5900.

Public Content

Background:

Proposition 55 an extension of Prop 30, The Schools and Local Public Safety Protection Act of 2012 passed in November 2012. Proposition 55 temporarily raised the personal income tax rates for upper-income taxpayers through 2030 to provide continuing funding for local school districts and community colleges. The Education Protection Account is created in the General Fund to receive and disburse these temporary tax revenues.

Districts have sole authority to determine how these monies received from EPA are spent, provided the governing board makes these spending determinations in open session of a public meeting of the governing board. Each entity receiving funds must annually on its Internet website provide an accounting report of how much money was received from the EPA and how that money was spent as well as record the EPA expenditures annually on the CCFS-311. Additionally, the annual independent financial and compliance audit required of community colleges shall ascertain and verify whether the funds provided from the EPA have been properly disbursed and expended as required by law.

Revenue from EPA funds is unrestricted and should be recorded in object code 8630. The Act specifically prohibits the expenditure of EPA funds for administrative salaries and benefits or any other administrative costs.

Budgetary Implications:

The costs for the District's EPA compliance efforts will be covered within existing budget.

Recommended By: David J. Martin, Interim Superintendent/President

Prepared By: Rosemary Barrios, Controller

Administrative Content

Motion & Voting

RESOLUTION: BE IT RESOLVED, that the Governing Board approve the spending of 2019-2020 Prop 55 EPA funds to pay for instructional salaries coded with activity code 0100-5900.

Motion by Rick Johnson, second by Yuri Anderson.

Final Resolution: Motion Carries

Aye: Loren Steck, Rick Johnson, Yuri Anderson, Rosalyn Green