

**For a Listing of Upcoming Board Meetings See Page vi of this Table of Contents**  
**Santa Monica-Malibu Unified School District**  
**Board of Education Meeting**  
**AGENDA**

**February 1, 2010**

A **special meeting** of the Santa Monica-Malibu Unified School District Board of Education will be held on **Monday, February 1, 2010**, in the District Administrative Offices: 1651 16<sup>th</sup> Street, Santa Monica, CA. The Board of Education will call the meeting to order at 5:30 p.m. in the Board Conference Room at the District Offices, at which time the Board of Education will move to Closed Session regarding the items listed below. The public meeting will reconvene at 7:00 p.m. in the Board Room.

**The public meeting will begin at 7:00 p.m.**

Persons wishing to address the Board of Education regarding an item that is scheduled for this meeting must submit the "Request to Address" card prior to discussion of that item. Persons wishing to address the Board of Education regarding an item that is not scheduled on this meeting's agenda may speak during the Public Comments section by submitting the Request to Address card at the beginning of the meeting. The same card is used for either option and is printed in both Spanish and English. Cards are located with meeting materials just outside the meeting room. Completed cards should be submitted to the Recording Secretary.

**I. CALL TO ORDER**

- A. Roll Call
- B. Pledge of Allegiance

**II. PUBLIC COMMENTS FOR CLOSED SESSION ITEMS ONLY**

**III. CLOSED SESSION** (90)

- Conference with Superintendent regarding 2008-2009 Strategies for Negotiations with S.E.I.U. pursuant to GC §54957.6 as cited in the Brown Act. (15)
- Conference with Superintendent regarding 2008-2009 Strategies for Negotiations with S.M.M.C.T.A. pursuant to GC §54957.6 as cited in the Brown Act. (15)
- Public Employee, to consider appointment, employment, performance evaluation, or dismissal of employee pursuant to GC§54957, as cited in the Brown Act (Asst. Superintendent for HR, Asst. Superintendent for Business and Fiscal, Chief Academic Officer, Principals) (55)
- Closed Session, Superintendent's performance evaluation pursuant to GC §54954.5 as cited in the Brown Act. (5)

**IV. PUBLIC COMMENTS**

Public Comments is the time when members of the audience may address the Board of Education on items not scheduled on the meeting's agenda. All speakers are limited to three (3) minutes. When there is a large number of speakers, the Board may reduce the allotted time to two (2) minutes per speaker. The Brown Act (Government Code) states that Board members may not engage in discussion of issues raised during "VIII. Public Comments" except to ask clarifying questions, make a brief announcement, make a brief report on his or her own activities, or to refer the matter to staff. This Public Comment section is limited to twenty (20) minutes. If the number of persons wishing to address the Board of Education exceeds the time limit, additional time will be provided in **Section XVI. CONTINUATION OF PUBLIC COMMENTS.**

**MAJOR and DISCUSSION Items**

*As a general rule, items under MAJOR and DISCUSSION will be listed in order of importance as determined by the President, Vice President, and Superintendent. Individual Board members may move to request a change in the order prior to consideration of any Major item. The Board may also move any of these items out of order to be heard immediately following PUBLIC COMMENTS if it appears that there is special interest by the public or as a courtesy to staff members making presentations to the Board.*

**V. MAJOR ITEMS (60)**

These items are considered to be of major interest and/or importance and are presented for **ACTION (A)** or **INFORMATION (I)** at this time. Many have been reviewed by the Board at a previous meeting under Section XII (Discussion Items) of the agenda.

- A.01 Adopt Resolution No. 09-19 – A Special Emergency, Temporary Parcel Tax Measure be Submitted for Approval by Voters in the Cities of Santa Monica and Malibu at a Special Mail-In Ballot Election on May 25, 2010 ..... 1-10

**VI. ADJOURNMENT**

This meeting will adjourn to the next regularly scheduled meeting to be held on **Thursday, February 4, 2010, at 5:30 p.m.** in the **Malibu City Council Chambers:** 23815 Stuart Ranch Road, Malibu, CA.

**Meetings held at Santa Monica City Hall are broadcast live – City TV2, Cable Channel 16.  
Meetings held at the District Office and in Malibu are taped and rebroadcast  
in Santa Monica on CityTV2, Cable Channel 20 – Check TV listing.  
Meetings are rebroadcast in Malibu on Government Access Ch. 3 every Saturday at 8pm.**

**SMMUSD Board of Education Meeting Schedule 2009-2010**

**Closed Session begins at 4:00pm**  
**Public Meetings begin at 5:30pm**

July through December 2009					
Month	1 <sup>st</sup> Thursday	2 <sup>nd</sup> Thursday	3 <sup>rd</sup> Thursday	4 <sup>th</sup> Thursday	Special Note:
July	7/1* DO		7/16 DO		*7/1: Special Meeting
August	8/4* DO		<del>8/20</del> 8/19 DO		*8/4: Special Closed Session
September	9/3 DO		9/17 DO	9/21* DO	First day of school: 9/9 *9/21: Special Closed Session
October	10/1 M		10/15 DO	10/26* DO	*10/26: Special Meeting
November	11/5 M		11/19 DO	11/21* DO	*11/21: Special Meeting Thanksgiving: 11/26-27
December		12/10 DO		winter break	
<b>December 20 – 31: Winter Break</b>					
January through June 2010					
<b>January 1 – 2: Winter Break</b>					
January	1/4* DO	1/14 DO		1/30* DO	*1/4: Special Meeting *1/30: Special Meeting
February	2/1* DO 2/4 M		2/18 DO		*2/1: Special Meeting
March	3/4 DO		3/18 DO		*Stairway: 3/25 & 3/26
<b>March 29 – April 9: Spring Break</b>					
April	spring break	spring break		4/22 DO	
May	5/6 M		5/20 DO		
June	6/3 DO		6/17 DO		Last day of school: 6/25

District Office (DO): 1651 16<sup>th</sup> Street, Santa Monica.  
 Malibu City Council Chambers (M): 23815 Stuart Ranch Road, Malibu, CA

**Santa Monica-Malibu Unified School District  
Board of Education  
February 1, 2010**

**I. CALL TO ORDER**

A. Roll Call

Barry Snell – President  
Kelly Pye – Vice President  
Ben Allen  
Oscar de la Torre  
Jose Escarce  
Maria Leon-Vazquez  
Ralph Mechur

Student Board Members

B. Pledge of Allegiance

**II. CLOSED SESSION**

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## **MAJOR ITEMS**

TO: BOARD OF EDUCATION

ACTION/MAJOR

02/01/10

FROM: TIM CUNEO / EMERGENCY/TEMPORARY PARCEL TAX FEASIBILITY  
COMMITTEE

RE: ADOPT RESOLUTION NO. 09-19 – A SPECIAL EMERGENCY, TEMPORARY  
PARCEL TAX MEASURE BE SUBMITTED FOR APPROVAL BY VOTERS IN  
THE CITIES OF SANTA MONICA AND MALIBU AT A SPECIAL MAIL-IN  
BALLOT ELECTION ON MAY 25, 2010

RECOMMENDATION NO. A.01

It is recommended that the Board of Education adopt Resolution No. 09-19 – A Special  
Emergency, Temporary Parcel Tax Measure be Submitted for Approval by Voters in the Cities  
of Santa Monica and Malibu at Special Mail-In Ballot on May 25, 2010.

COMMENT: The board established the Emergency/Temporary Parcel Tax Renewal Feasibility  
Committee on August 19, 2009. The purpose of the committee was to examine  
the feasibility of an emergency and temporary parcel tax to offset all or a portion  
of the budget deficit due to the state budget crisis.

At its January 14, 2010, meeting, the Board of Education accepted the  
recommendations from the Emergency/Temporary Parcel Tax Feasibility  
Committee to take action to notify Los Angeles County that the district will place  
a parcel tax on the ballot for a special all-mail election on May 25, 2010, and  
directed staff to present a final recommendation for the particulars of that parcel  
tax at the special meeting on February 1, 2010, board meeting.

Attached is the resolution.

MOTION MADE BY:

SECONDED BY:

STUDENT ADVISORY VOTE:

AYES:

NOES:

**BOARD OF EDUCATION OF THE  
SANTA MONICA-MALIBU UNIFIED SCHOOL DISTRICT  
COUNTY OF LOS ANGELES  
STATE OF CALIFORNIA**

**RESOLUTION NO. 09-19**



**RESOLUTION ORDERING THAT A SPECIAL EMERGENCY, TEMPORARY PARCEL TAX  
MEASURE BE SUBMITTED FOR APPROVAL BY VOTERS IN THE CITIES OF SANTA  
MONICA AND MALIBU AT A SPECIAL MAIL-IN BALLOT ELECTION ON MAY 25, 2010**

**WHEREAS**, the Santa Monica-Malibu Unified School District (“District”) is committed to continuing to offer a high quality educational program to all students in the District and to securing adequate funding to meet that purpose; and

**WHEREAS**, quality public schools provide benefits and advantages to all residents of our community by helping maintain property values, keeping students in school, and helping keep our community a safe and desirable place to live; and

**WHEREAS**, 75% of the District’s general fund is determined by the condition of the State of California’s general fund budget, and the State’s budget crisis has already reduced State funding to the District by \$10 million over the last two fiscal years, forcing the District to implement budget cuts of \$4.5 million in the 2009 – 2010 year that resulted in increases in class sizes at the elementary and secondary levels, reductions in support services for schools, the elimination of one of six small learning communities that constitute the organizational structure at Santa Monica High School, reductions in textbook purchases, professional development for teachers, and Gifted and Talented Education funding, and other program reductions; and

**WHEREAS**, the State projects a \$21 billion deficit in fiscal year 2010 – 2011, which will likely result in a continued shortage of adequate funding to our District for at least five years; and

**WHEREAS**, due to inadequate funding from the State, the District projects that without additional sources of revenue, it will experience a \$14 million annual operating deficit beginning in 2010 – 2011, which would exhaust all remaining reserve funds; and

**WHEREAS**, in order to provide a balanced budget in the face of these severe cuts, District staff, working with the District’s Financial Oversight Committee has identified spending cuts totaling approximately \$ 9.4 million that will need to be made in order to provide the most minimal positive budget balance required by law; and

**WHEREAS**, these spending cuts will necessarily result in the loss of up to 113 District teachers, staff and administrative personnel, further increases in average class sizes at all grade levels, a reduction in the number of school instructional days, elimination of the elementary level music program, a reduction in summer school offerings, and program reductions affecting libraries, school nurses, campus security, facility maintenance, and other reductions; and

**WHEREAS**, the District has and will continue to engage in a variety of efforts to generate additional funds for its educational program, including advocating in the State Legislature, the creative use of surplus District real estate, local fundraising efforts and continuing funding agreements with the cities of Santa Monica and Malibu; and

**WHEREAS**, an emergency parcel tax is the only new revenue source that has the potential to provide immediate budget relief on a scale that would prevent serious harm to local public education; and

**WHEREAS**, these new revenues are critically necessary to help protect the high quality of our local schools and the strong academics that have resulted in rising test scores; and

**WHEREAS**, the Santa Monica-Malibu Board of Education (“Board”) finds that a special tax equaling \$ [REDACTED] per parcel per year is necessary in order to offset a portion of the State funding loss and provide a minimum amount of stable financial support over the next five years, enabling the District to prevent a serious decline in the quality of our schools caused by unprecedented State budget cuts and projected continued inadequate State funding over the next five years; and

**WHEREAS**, the Board has determined that there is an urgent need for the local revenues which will be generated by this parcel tax; and

**WHEREAS**, despite the fact that this local funding measure will not alleviate the need to make some budget cuts for 2010-2011, these revenues are critically necessary to protect our community’s excellent schools, prevent widespread layoffs of teachers and other personnel, maintain reasonable class size, protect academic achievement in math, science, technology, arts, music, and reading programs, and sustain school libraries; and

**WHEREAS**, Section 4 of Article XIII A of the California Constitution and Government Code Section 50075 *et. seq.* authorize a school district, following notice and public hearing, to levy a special tax for specified purposes upon approval of at least two-thirds of the electorate voting on the measure; and

**WHEREAS**, Elections Code Sections 1003, 4000, 4108 and 5322 authorize a District to place a parcel tax on a special mail-in election ballot and to request that the Los Angeles County Registrar/Recorder perform certain election services for the District; and

**WHEREAS**, by law, every cent of these local revenues must be spent in Santa Monica and Malibu schools, and none of these funds can be taken away by the State;

**THEREFORE, BE IT RESOLVED**, that:

1. The Board hereby proposes to levy a special tax for the specific purposes enumerated in the condensed version of the ballot measure and in the full text of the ballot measure, copies of which are attached hereto as Exhibits A and B, respectively, and incorporated by reference herein;
2. Said special tax shall be levied on each parcel of real property at the maximum rate of \$ [REDACTED] per year, for five years, beginning with the fiscal year commencing on July 1, 2010;
3. An exemption to the qualified special tax is available for a person 65 years or older who owns and occupies a parcel as a principal residence and applies for an exemption in accordance with the guidelines established by the Board;
4. Prior to levying of the special tax each fiscal year, the Board shall conduct a public hearing to assess the continuing need for such tax revenues. Notice of the time, date and place of hearing shall be published in accordance with applicable laws, posted at



least twice in a newspaper of general circulation in the District, and posting shall commence at least fifteen (15) days prior to the hearing;

5. Subject to voter approval as set forth below, the special tax shall be levied commencing July 1, 2010, and shall be collected by the Los Angeles County Tax Collector at the same time as and along with the general ad valorem taxes collected by said Tax Collector. The tax shall be subject to the same interest and penalty as general ad valorem taxes. The tax penalty shall bear interest at the same rate as the rate for unpaid ad valorem property taxes until paid;
6. It is not intended that the collection of the special tax provided for herein shall decrease the funds available from other government sources for the District after July 1, 2010. In the event that it does, the District shall, as soon as is reasonably practicable, place a measure to modify, reduce, or eliminate the special tax before the electorate;
7. The expenditure of all revenues from the special tax shall be subject to an annual independent audit and review by an Independent Citizens Oversight Committee, which shall report on how these funds are spent. The annual audit report shall be made public on the District website and at an annual public meeting noticed in advance by the Board;
8. If any section, sub-section, phrase or clause of this resolution is for any reason held to be invalid, such decision shall not affect the validity of the remaining portion/portions of this resolution. This Board declares that it would have adopted this resolution and each section, sub-section, phrase or clause thereof irrespective of the fact that any one or more sections, sub-sections, sentences, phrases, or clauses be declared invalid;
9. The Board hereby requests that the Los Angeles County Registrar/Recorder submit a ballot measure to the voters of the District in a special mail-in election to be held May 25, 2010. A copy of the condensed version of the ballot measure for the voting machine and sample ballot is attached hereto as Exhibit A and a copy of the full text of the measure is attached hereto as Exhibit B. Both exhibits are directed to be printed in the voter pamphlet;
10. The purpose of the election shall be for the voters in the District to vote on the question of whether the District shall levy a special tax for the specific purposes enumerated in the condensed version of the ballot measure and in the full text of the ballot measure, copies of which are attached hereto as Exhibits A and B and incorporated by reference herein;
11. The authority for ordering the election is contained in Section 4 of Article XIII A of the California Constitution and Government Code Section 50075 *et. seq.*;
12. The authority for the specifications of this election order is contained in Education Code Section 5322;
13. Pursuant to Education Code Section 5303 and Elections Code Section 10002, the Los Angeles County Registrar/Recorder and the Los Angeles County Superintendent of Schools are hereby requested to render all services specified by Education Code Sections 5360 *et seq.* and Elections Code Sections 12112 relating to the election and take all steps necessary to hold the mail-in election in accordance with law and these specifications. These services include the publication of a Formal Notice of Parcel Tax Election, the calling of the election by causing the Notice to be published in a newspaper of general circulation published in the District, and the mailing of the sample ballot, the printing of the ballot measure and the full text of the ballot measure

in the voter pamphlet, for which services the District agrees to reimburse Los Angeles County. The Board also requests that a copy of the published Notice be delivered to the President of the Board, pursuant to Elections Code Section 12113;

14. The Secretary of the Board is hereby directed to immediately send a certified copy of this Resolution and the condensed version of the ballot measure and the full text of the ballot measure, copies of which are attached hereto as Exhibits A and B and incorporated by reference herein, to the Los Angeles County Registrar/Recorder, the Los Angeles County Superintendent of Schools, and the Clerk of the Board of Supervisors of Los Angeles County;
15. The Los Angeles County Board of Supervisors is authorized to canvass the returns of the election pursuant to Elections Code section 10411;
16. The President of the Board and/or his designees is hereby authorized to prepare and file with the Los Angeles County Registrar/Recorder any ballot argument prepared in connection with the election, including a rebuttal argument, each within the time established by the Los Angeles County Registrar/Recorder, which shall be considered the official ballot arguments of the Board as sponsor of the measure; and
17. The Superintendent, President of the Board, or their designees, are hereby authorized and directed to execute any other document and to perform all acts necessary to place the measure on the ballot, including making any changes to the condensed version of the ballot measure or the full text of the ballot measure, copies of which are attached hereto as Exhibits A and B and incorporated by reference herein, as may be convenient or necessary to comply with the intent of this Resolution, the requirements of elections officials, and requirements of law.

**PASSED AND ADOPTED** by the Board of Education of the Santa Monica-Malibu Unified School District, Los Angeles County, State of California.

I hereby certify that the foregoing is a true and correct copy of the Resolution duly and regularly adopted by the Board of Education of the Santa Monica-Malibu Unified School District at a duly noticed special meeting thereof held on the 1st day of February 2010.

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Tim Cuneo, Superintendent and  
Secretary to the Board of Education

**EXHIBIT A**

Santa Monica-Malibu Unified School District  
Emergency Funding Act

To protect our high quality local schools against severe State funding reductions; prevent widespread teacher layoffs; maintain academic excellence in reading, math, and science; and preserve elementary school music and libraries; shall the Santa Monica-Malibu Unified School District levy an emergency parcel tax of \$ /year for five years, with senior homeowner exemptions; mandatory annual audits; independent citizen oversight; no funds used for administrator salaries; and all funds supporting our local schools?

Yes \_\_\_\_\_ No \_\_\_\_\_

## EXHIBIT B

### 1. TITLE AND PURPOSE

The revenues raised by the "Santa Monica-Malibu Unified School District Emergency Funding Act" (the "Emergency Funding Act") shall be used to address the emergency arising from severe cuts in State funding for public schools to prevent serious deterioration in the quality of public education in Santa Monica and Malibu and to promote continued student achievement in the core curriculum.

### 2. SPECIFIC PURPOSES

The revenues raised by this Emergency Funding Act shall be used by the Santa Monica-Malibu Unified School District (the "District") exclusively for the following purposes:

- A. To preserve programs and replace funds lost or reduced due to inadequate State funding (including State budget reductions that are the result of reduced federal funding of State programs);
- B. To sustain achievement in reading, writing, and mathematics for all students at all grade levels and to fulfill the District's core curriculum which also includes music, arts, and athletics;
- C. To retain highly qualified teachers and staff, but not for administrator salaries;
- D. To protect the taxpayers' investment in local public education and ensure District accountability by requiring independent citizen oversight and independent annual audits, and public reporting of revenues and expenditures; and
- E. To direct all revenues from this Act exclusively to local schools.

### 3. SEPARATE ACCOUNT

The revenues raised by this Emergency Funding Act shall be deposited in a separate account in accordance with Government Code section 50075.1 (or applicable successor law) and shall be expended solely for the specific purposes identified above.

### 4. THE TAX LEVY

- A. Amount of Tax. The special tax to be levied by the District annually against each parcel of land within the boundaries of the District shall be in an amount not to exceed \$ [REDACTED] per parcel per year.
- B. Definition of Parcel. A "parcel" shall be defined as any parcel of land, developed or undeveloped, wholly or partially located within the District, for which the County Assessor of Los Angeles County has assigned an assessor's identification number.
- C. Senior Exemption. An exemption to the qualified special tax applicable to a parcel is available for a person sixty-five (65) years or older who owns and occupies that parcel as a principal residence and applies for an exemption in accordance with guidelines established by the Board of Education of the District (the "Board").

- D. Effective Date. The effective date of this measure shall be July 1, 2010.
- E. Public Review Requirement. The Board shall annually conduct a noticed public hearing to assess the continuing need for the tax revenues resulting from the Emergency Funding Act. This evaluation will include, but not necessarily be limited to, consideration of the costs of programs to which these revenues have been dedicated, the general condition of the District's finances, the District's enrollment, the structure of public financing of public education in California, and the regulations by which the District qualifies for State and federal funding.
- F. Constitutional Apportionment Limit. Pursuant to Section 4 of Article XIII B of the California Constitution, the apportionment limit of the District is hereby increased commencing with the date of approval of this Emergency Funding Act by the levy of this qualified special tax, and the Board shall increase the District's appropriations limit as necessary in each year during which proceeds of this qualified special tax are available, to ensure that the proceeds of this qualified special tax may be spent for the authorized purposes, pursuant to Section 7902.1 of the Government Code (or applicable successor law).
- G. Collection. The District may request that the qualified special tax be collected by the County of Los Angeles, or other lawfully designated agency. The collection of taxes under this Emergency Funding Act, including the imposition of penalties, additional fees, and interest upon persons who fail to remit the qualified special tax imposed by this Act, or who fail to remit any delinquent remittance, shall be subject to and governed by the rules, regulations, and procedures authorized by law. Every penalty imposed and such interest as accrues under the provisions of this Emergency Funding Act shall become a part of the tax herein required to be paid.
- H. Savings Clause. The provisions of this Emergency Funding Act shall not apply to any person, association, or corporation or to any property as to whom or which it is beyond the power of the District to impose a qualified special tax. If any part of this Emergency Funding Act, as written or as applied to any person, is finally determined by a court of competent jurisdiction to be unconstitutional, illegal, or invalid, such determination shall affect only such part of this Emergency Funding Act and shall not affect or impair any of the remaining provisions, sentences, clauses, sections, or other parts of this Emergency Funding Act. It is hereby declared to be the intention of the Board and of the electorate that this Emergency Funding Act would have been adopted had such part thereof not been included.

5. ACCOUNTABILITY, PLANNING, PUBLIC INFORMATION, AND COMPLIANCE REVIEW PROVISIONS

- A. Citizen Oversight. The Board shall appoint a special citizens oversight committee that is charged to review the District's administration of and compliance with the terms of this Act. The committee so charged by the Board is referred to in this Emergency Funding Act as the "Independent Citizens Oversight Committee." The Independent Citizens Oversight Committee may, but need not, be the existing Financial Oversight Committee created by the District.

- B. Annual Plan. An expenditure plan (the "Proposed Annual Plan") shall be developed annually for the succeeding fiscal year by the District staff in consultation with the Independent Citizens Oversight Committee. The Proposed Annual Plan will recommend expenditures of the tax proceeds that are consistent with the intent of the Emergency Funding Act. The assumptions associated with the recommended expenditures shall be included in the Proposed Annual Plan. The Proposed Annual Plan shall be presented for Board action each fiscal year in conjunction with the District's annual budget adoption process for the subsequent fiscal year. To facilitate public discussion, the Proposed Annual Plan shall be made available for public review ninety (90) days prior to Board adoption of its annual budget. The Proposed Annual Plan together with regular financial and audit reports shall be promptly distributed to the Independent Citizens Oversight Committee.
- C. Public Comment Process. Not less than 60 calendar days before the Board acts on the annual budget for the subsequent fiscal year, the Board shall hold a noticed public hearing on the Proposed Annual Plan in order to allow for public input on whether the priority programs to be supported by Emergency Funding Act revenues should be modified. Not less than 30 calendar days before the Board acts on the annual budget for the subsequent fiscal year, the Proposed Annual Plan and the findings from the public hearing shall be reviewed by the Independent Citizens Oversight Committee which shall forward its recommendation to the Board. In adopting the District budget each year, the Board will approve an Adopted Annual Plan for Emergency Funding Act revenues, taking into account comments from the public hearing and the recommendation of the Independent Citizens Oversight Committee. Members of the public may comment on the plans, reports, and conditions of the Emergency Funding Act during the public comment period of any meeting of the Independent Citizens Oversight Committee or any meeting of the Board.
- D. Financial Reports. The District shall make available to the public through its website and to the Independent Citizens Oversight Committee updated budget and financial expenditure reports concerning the special account holding the proceeds of this qualified special tax in conjunction with the regular interim budget reporting required by the State. As part of this reporting, at least once per fiscal year, the chief fiscal officer of the District shall file a report with the Board and the Independent Citizens Oversight Committee identifying the amount of the funds collected and expended pursuant to this Emergency Funding Act, together with the status of any project required or authorized to be funded hereunder. All of the foregoing reports shall be organized to display clearly how the expenditures relate to the Adopted Annual Plan approved by the Board.
- E. Independent Auditors' Annual Report. Each year, an independent auditor retained by the District shall review District records to determine that funds generated by this Emergency Funding Act have been maintained and expended in compliance with the Adopted Annual Plan and that other conditions of this Emergency Funding Act have been satisfied. Said audit shall be conducted in accordance with generally accepted accounting principles, the Standards and Procedures for Audits of K-12 Local Educational Agencies, and this Emergency Funding Act. The independent auditor shall transmit a "Finding of Violation" to the Board if: (1) the funds raised by this Emergency Funding Act have been spent for purposes other than those specified in section 2; or (2) other conditions of this Emergency Funding Act have not been satisfied.

- F. Civil Remedies Available At Law. The provisions of this section are in addition to civil remedies available at law for assuring compliance with the terms of this Emergency Funding Act.

Final Parcel Tax Resolution from Executive Committee.Jan28