VALLE LINDO SCHOOL DISTRICT EDUCATION PROTECTION ACCOUNT (EPA) FISCAL YEAR 2017-2018

BOARD RESOLUTION <u>1030-17</u>

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 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 Valle Lindo School District:
- 2. In compliance with Article XIII, Section 36(e), with the California Constitution, the governing board of the <u>Valle Lindo School District</u> has determined to spend the monies received from the Education Protection Act as attached.

DATED: September 13, 2017

Board Member

Board Member

Board Member

Valle Lindo School District

Proposed Use of Education Protection Account (Proposition 30) Fund Fund 01, Resource 14000 Fiscal Year 2017-2018

Description	Object Codes		Amount
AMOUNT AVAILABLE FOR THIS FISCAL YEAR			
Education Protection Account Entitlement	8012		1,437,016.00
TOTAL AVAILABLE		\$	1,437,016.00
EXPENDITURES AND OTHER FINANCING USES			
(Objects 1000-7999)			
Instruction	1000-1999		1,437,016.00
Instruction-Related Services			
Instructional Supervision and Administration	2100-2150		
AU of a Multidistrict SELPA	2200		
Instructional Library, Media, and Technology	2420		
Other Instructional Resources	2490-2495		
School Administration	2700		
Pupil Services			
Guidance and Counseling Services	3110		
Psychological Services	3120		
Attendance and Social Work Services	3130		
Health Service	3140		
Speech Pathology and Audiology Services	3150		
Pupil Testing Services	3160		
Pupil Transportation	3600		
Food Services	3700		
Other Pupil Services	3900		
Ancillary Services	4000-4999	-	
Community Services	5000-5999		
Enterprise	6000-6999	-	
General Administration	7000-7999		
Plant Services	8000-8999		
Other Outgo	9000-9999		
TOTAL EXPENDITURES AND OTHER FINANCING USES		\$	1,437,016.00
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BALANCE (Total Available minus Total Expenditures and Other	Financing Uses)		0.00