

EDUCATION PROTECTION ACCOUNT
2013-14 SCHOOL YEAR
RESOLUTION 12-13-17

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 30 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 community college districts, county offices of education, school districts and charter schools;

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:

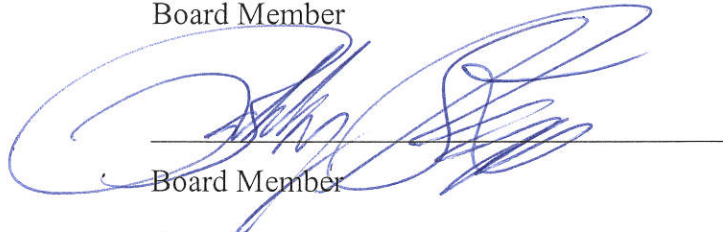
1. The monies received from the Education Protection Account shall be spent as required by Article XIII, Section 36, and the spending determinations on how the money will be spent shall be made in open session of a public meeting of the governing board of Arcohe Union School District;

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

Dated: June 20, 2013



Board Member



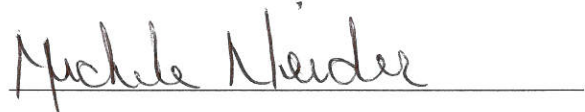
Board Member



Board Member



Board Member



Board Member

2013-14 Education Protection Account
Program by Resource Report
Expenditures by Function - Detail

Expenditures through: June 30, 2014
For Fund 01, Resource 1400 - Education Protection Account

Description	Function	Object Codes	Amount
AMOUNT AVAILABLE FOR THIS FISCAL YEAR (estimated)			
Adjusted Beginning Fund Balance		9791-9795	
Revenue Limit Sources		8010-8099	
Federal Revenue		8100-8299	
Other State Revenue		8300-8599	\$349,534
Other Local Revenue		8600-8799	
All Other Financing Sources and Contributions		8900-8999	
Deferred Revenue		9650	
TOTAL AVAILABLE			\$349,534
EXPENDITURES AND OTHER FINANCING USES			
Instruction	1000-1999		\$349,534
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 Services	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			\$349,534
BALANCE (Total Available minus Total Expenditures and Other Financing Uses)			