

RESOLUTION 2015/16 #58

RESOLUTION OF THE BOARD OF TRUSTEES OF THE
FULLERTON JOINT UNION HIGH SCHOOL DISTRICT,
COUNTY OF ORANGE, CALIFORNIA,
TO RECEIVE AND DETERMINE THE SPENDING OF
EDUCATION PROTECTION ACCOUNT (EPA) FUNDS FOR
FISCAL YEAR 2016/17

June 7, 2016

- 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 and EPA 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 fiscal year, the State 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 EPA for 2016/17; and
- WHEREAS, if the sum determined by the State Controller is positive, the State Controller shall transfer the amount calculated into the EPA within ten days preceding the end of the fiscal year; and
- WHEREAS, all monies in the EPA are hereby continuously appropriated for the support of school districts, county office of education, charter schools, and community college districts; and
- WHEREAS, monies deposited in the EPA shall not be used to pay any costs incurred by the Legislature, the Governor, or any agency of the State government; and
- 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 EPA 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 EPA in Open Session of a public meeting of the governing board; and
- WHEREAS, the monies received from the EPA shall not be used for salaries or benefits for administrators or any other administrative costs; and

WHEREAS, each community college district, county office of education, school district and charter school shall annually publish on its Web site an accounting of how much money was received from the EPA and how that money was spent; and

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 EPA have been properly disbursed and expended as required by Article XIII, Section 36, of the California Constitution; and

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 EPA and shall not be considered as administrative costs for purposes of Article XIII, Section 36.

NOW, THEREFORE, the Board of Trustees of the Fullerton Joint Union High School District hereby resolves and declares to:

1. Spend the monies received from the EPA as required by Article XIII, Section 36, and the spending determinations on how the monies will be spent shall be made in Open Session of a public meeting of the Governing Board of the Fullerton Joint Union High School District;
2. Determine the monies received from the EPA to be spent on salaries and benefits for instruction, and any audit costs relating to additional audit requirements for EPA as shown on the Expenditures by Function-Detail report attached.
3. Publish the estimated 2016/17 EPA monies on the District Web site and will publish the actual amounts after the closing of fiscal year 2016/17.

DATE: June 7, 2016

Bob Hathaway, President

Andy Montoya, Clerk

Marilyn Buchi

Barbara Kilponen

Robert A. Singer, Ph.D.

President Hathaway and Members, Board of Trustees

June 7, 2016

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PASSED AND ADOPTED by the Board of Trustees of the Fullerton Joint Union High School District on the seventh day of June, 2016.

Signed:

Clerk/President/Secretary to the Board of Trustees
Fullerton Joint Union High School District
County of Orange, State of California

2016-17 Education Protection Account
Program by Resource Report
Expenditures by Function - Detail

Expenditures through: June 30, 2017

For Fund 01, Resource 1400 Education Protection Account

Description	Object Codes	Amount
AMOUNT AVAILABLE FOR THIS FISCAL YEAR		
Adjusted Beginning Fund Balance	9791-9795	
Revenue Limit Sources	8010-8099	20,854,812.00
Federal Revenue	8100-8299	
Other State Revenue	8300-8599	
Other Local Revenue	8600-8799	
All Other Financing Sources and Contributions	8900-8999	
Deferred Revenue	9650	
TOTAL AVAILABLE		20,854,812.00
EXPENDITURES AND OTHER FINANCING USES		
(Functions 1000-9999)	Function Codes	
Instruction	1000-1999	20,854,812.00
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 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		20,854,812.00
BALANCE (Total Available minus Total Expenditures and Other Financing Uses)		0.00