

RESOLUTION 2014/15 #45

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 2015/16

June 23, 2015

- 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 2015/16; 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

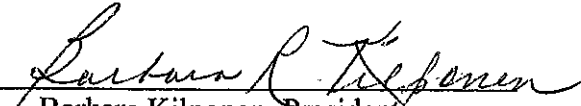
WHEREAS, the annual independent financial and compliance audit required of community college districts, county offices of education, school districts, and charter schools shall ascertain and verify whether the funds provided from the EPA have been properly disbursed and expended as required by Article XIII, Section 36, of the California Constitution; and

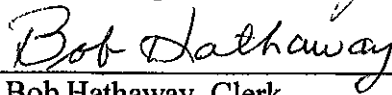
WHEREAS, expenses incurred by community college districts, county offices of education, school districts, and charter schools to comply with the additional audit requirements of Article XIII, Section 36, may be paid with funding from the EPA and shall not be considered as administrative costs for purposes of Article XIII, Section 36.

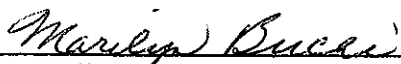
NOW, THEREFORE, the Board of Trustees of the Fullerton Joint Union High School District hereby resolves and declares to:

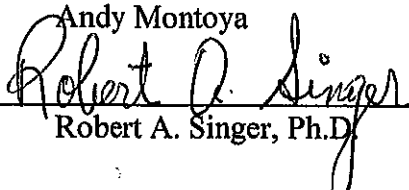
1. Spend the monies received from the EPA as required by Article XIII, Section 36, and the spending determinations on how the monies will be spent shall be made in Open Session of a public meeting of the Governing Board of the Fullerton Joint Union High School District;
2. Determine the monies received 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 2015/16 EPA monies on the District Web site and will publish the actual amounts after the closing of fiscal year 2015/16.

DATE: June 23, 2015


Barbara Kilponen, President


Bob Hathaway, Clerk


Marilyn Buchi

(Absent)

Robert A. Singer, Ph.D.

President Kilponen and Members, Board of Trustees
June 23, 2015
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PASSED AND ADOPTED by the Board of Trustees of the Fullerton Joint Union High School District on the twenty-third day of June, 2015.

Signed:

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

2015/16 LCFF Funding Split to EDUCATION PROTECTION ACCOUNT (EPA)

Estimated Expenditures through: June 30, 2016

For Fund 01, Resource 1400

Description	Object Codes	LCFF Funding (Before EPA)	LCFF Funding (After EPA)
AMOUNT AVAILABLE FOR THIS FISCAL YEAR			
Adjusted Beginning Fund Balance	9791-9795	0.00	0.00
Revenue Limit Sources	8010-8099	19,345,599.00	19,345,599.00
Federal Revenue	8100-8299	0.00	0.00
Other State Revenue	8300-8599	0.00	0.00
Other Local Revenue	8600-8799	0.00	0.00
All Other Financing Sources and Contributions	8900-8999	0.00	0.00
Deferred Revenue	9650	0.00	0.00
TOTAL AVAILABLE		19,345,599.00	19,345,599.00
EXPENDITURES AND OTHER FINANCING USES			
(Functions 1000-9999)	Function Codes		
Instruction	1000-1999	19,345,599.00	19,345,599.00
Instruction-Related Services			
Instructional Supervision and Administration	2100-2150	0.00	0.00
AU of a Multidistrict SELPA	2200	0.00	0.00
Instructional Library, Media, and Technology	2420	0.00	0.00
Other Instructional Resources	2490-2495	0.00	0.00
School Administration	2700	0.00	0.00
Pupil Services			
Guidance and Counseling Services	3110	0.00	0.00
Psychological Services	3120	0.00	0.00
Attendance and Social Work Services	3130	0.00	0.00
Health Services	3140	0.00	0.00
Speech Pathology and Audiology Services	3150	0.00	0.00
Pupil Testing Services	3160	0.00	0.00
Pupil Transportation	3600	0.00	0.00
Food Services	3700	0.00	0.00
Other Pupil Services	3900	0.00	0.00
Ancillary Services	4000-4999	0.00	0.00
Community Services	5000-5999	0.00	0.00
Enterprise	6000-6999	0.00	0.00
EPA Additional Audit Requirement	7190	0.00	0.00
General Administration	7000-7999	0.00	0.00
Plant Services	8000-8999	0.00	0.00
Other Outgo	9000-9999	0.00	0.00
TOTAL EXPENDITURES AND OTHER FINANCING USES		19,345,599.00	19,345,599.00
BALANCE (Total Available minus Total Expenditures and Other Financing Uses)		0.00	0.00