

**RESOLUTION OF THE BOARD OF TRUSTEES OF THE  
EL TEJON UNIFIED SCHOOL DISTRICT  
KERN COUNTY, CALIFORNIA  
RESOLUTION #19-07**

**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<sup>th</sup> 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 purpo

ses 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 El Tejon Unified School District;
2. In compliance with Article XIII, Section 36(e), with the California Constitution, the governing board of the El Tejon Unified School District has determined to spend the monies received from the Education Protection Act as attached.

**DATED:** September 13, 2018.

  
\_\_\_\_\_  
Lisa Duncan, Board President

  
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Sabrina Rouser, Clerk of the Board

  
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John Fleming, Board Member

         Absent  
\_\_\_\_\_  
Misty Johnston, Board Member

  
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Lark Shillig, Board Member

2017-2018 Education Protection Account  
 Program by Resource Report  
 Expenditures by Function - Detail

El Tejon Unified School District  
 Budgeted for year end June 30, 2018  
 For Fund 01, Resource 1400 Education Protection Account

Description		Unrestricted Resource 1400
<b>AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>	<b>Object</b>	
Beginning Fund Balance		-
State Aid	8011	
Education Protection Account	8012	239,853.00
<b>TOTAL AVAILABLE</b>		<b>239,853.00</b>
<b>EXPENDITURES AND OTHER FINANCING USES</b>	<b>Function</b>	
Instruction	1000-1999	239,853.00
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		
Attendance and Social Work Services		
Health Services		
Speech Pathology and Audiology Services		
Pupil Tsting Services		
Pupil Transportation		
Food Services		
Other Pupil Services		
Ancillary Services	4000-4999	
Community Services	5000-5999	
Enterprise	6000-6999	
General Administration	7000-7999	
Plant Services	8000-8999	
Other Outgo	9000-9999	
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>		<b>239,853.00</b>
<b>DIFFERENCE</b>		<b>-</b>