

2022-23 Education Protection Account
Program by Resource Report
Expenditures by Function - Detail

Expenditures through: June 30, 2023
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	8,718,025.00
Federal Revenue	8100-8299	0.00
Other State Revenue	8300-8599	0.00
Other Local Revenue	8600-8799	0.00
All Other Financing Sources and Contributions	8900-8999	0.00
Deferred Revenue	9650	0.00
TOTAL AVAILABLE		8,718,025.00
EXPENDITURES AND OTHER FINANCING USES		
(Functions 1000-9999)	Function Codes	
Instruction	1000-1999	8,718,025.00
Instruction-Related Services		
Instructional Supervision and Administration	2100-2150	0.00
AU of a Multidistrict SELPA	2200	0.00
Instructional Library, Media, and Technology	2420	0.00
Other Instructional Resources	2490-2495	0.00
School Administration	2700	0.00
Pupil Services		
Guidance and Counseling Services	3110	0.00
Psychological Services	3120	0.00
Attendance and Social Work Services	3130	0.00
Health Services	3140	0.00
Speech Pathology and Audiology Services	3150	0.00
Pupil Testing Services	3160	0.00
Pupil Transportation	3600	0.00
Food Services	3700	0.00
Other Pupil Services	3900	0.00
Ancillary Services	4000-4999	0.00
Community Services	5000-5999	0.00
Enterprise	6000-6999	0.00
General Administration	7000-7999	0.00
Plant Services	8000-8999	0.00
Other Outgo	9000-9999	0.00
TOTAL EXPENDITURES AND OTHER FINANCING USES		8,718,025.00
BALANCE (Total Available minus Total Expenditures and Other Financing Uses)		0.00

CAPISTRANO UNIFIED SCHOOL DISTRICT
San Juan Capistrano, California

RESOLUTION NO. 2223-46

EDUCATION PROTECTION ACT

WHEREAS, the voters approved Proposition 30 on November 6, 2012; and

WHEREAS, Proposition 30 added Article XIII, § 36 to the California Constitution effective November 7, 2012; and

WHEREAS, the provisions of Article XIII, § 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, § 36(f); and

WHEREAS, before June 30th of each year, the Executive Director of Fiscal Services 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, § 36(f) that will be available for transfer into the Education Protection Account during the next fiscal year; and

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; and

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; and

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; 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 Education Protection Account are spent in the school or schools within its jurisdiction; and

WHEREAS, the Capistrano Unified School District Board of Trustees shall make the spending determinations with respect to monies received from the Education Protection Account in open session of a public meeting of the Board of Trustees; and

WHEREAS, the monies received from the Education Protection Account shall not be used for salaries or benefits for administrators or any other administrative cost; and

WHEREAS, each community college district, county office of education, school district, and charter school shall annually publish on its website an accounting of how much money was received from the Education Protection Account 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 Education Protection Account have been properly disbursed and expended as required by Article XIII, § 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, § 36 may be paid with funding from the Education Protection Act and shall not be considered administrative costs for purposes of Article XIII, § 36.

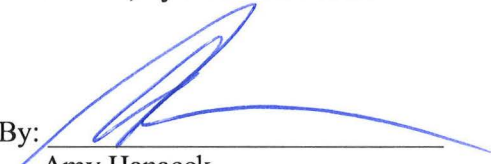
NOW THEREFORE BE IT RESOLVED:

1. The monies received from the Education Protection Account shall be spent as required by Article XIII, § 36 and the spending determinations on how the money will be spent shall be made in open session of a public meeting of the Capistrano Unified Board of Trustees;

2. In compliance with Article XIII, § 36(e), with the California Constitution, the Capistrano Unified Board of Trustees has determined to spend the monies received from the Education Protection Act as attached.

AYES: (7)
NOES (0)
ABSENT (0)
ABSTAIN (0)

I Clark Hampton, Interim Secretary of the Capistrano Unified School District Board of Trustees, hereby certify that the above and foregoing Resolution was duly and regularly adopted by the said Board at the meeting on the 14th day of June 2023, by a roll call vote.

By: 
Amy Hanacek
Clerk of the Board of Trustees

By: 
Clark Hampton
Interim Superintendent