

BOARD OF TRUSTEES
OF THE
BELLEVUE UNION SCHOOL DISTRICT
KAWANA ACADEMY ARTS & SCIENCE CHARTER (KAWANA ELEMENTARY)
RESOLUTION REGARDING THE EDUCATION PROTECTION ACCOUNT
RESOLUTION NO. 10

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 30th 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 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 Bellevue Union School District;
2. In compliance with Article XIII, Section 36(e), with the California Constitution, the governing board of the Bellevue Union School District has determined to spend the monies received from the Education Protection Act as attached.

DATED: April 16, 2013

Yvonne L. Kennedy
President, Board of Trustees

AYES: 4

NOES: 0

ABSENT: 1

I, Alicia Henderson Clerk of the Board of Trustees of this school district, do hereby certify that the foregoing resolution was regularly introduced, passed and adopted by the Board of Trustees at its meeting held April 16, 2013

Alicia Henderson
Clerk, Board of Trustees

**Education Protection Account Entitlement and
Second Principal Apportionment Payment Calculator
2012-13 Fiscal Year**

County: Sonoma	District: Bellevue Union Elementary (49 70615)
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		Specific Instructions	
<u>School District Revenue Limit Exhibit</u>			
Line E-1	Total Revenue Limit	\$ 7,301,390	Account for changes in ADA, PERS, UI, and other revenue limit adjustments that will impact the district's 2012-13 P-2 Total Revenue Limit.
Line E-2	Local Revenue	\$ 3,739,827	2012-13 P-1 local revenues do not reflect redevelopment agency asset liquidation funding that will be incorporated at 2012-13 P-2. If this amount is significant for the district, the user may overwrite the amount and use a more accurate estimate of P-2 local revenue.
Line E-3	Charter School General Purpose Block Grant Offset	\$ -	
Line E-4	Gross State Aid (E-1 - E-2 - E-3; if < 0, E-4 = 0)	\$ 3,561,563	Calculated field.
EPA Entitlement Calculation			
Step 1 - EPA Proportionate Share Calculation			
	20% of Revenue Limit (Line E-1)	\$ 1,460,278	Calculated field. Based on the latest information, the California Department of Education (CDE) estimates that the EPA proportionate share will be 20% of an LEA's deficated revenue limit. This amount will change at P-2 once a more accurate projection of EPA receipts is available and total statewide revenue limit and general purpose amounts are known at P-2.
Step 2 - Calculate EPA Minimum			
	ADA	1,404.93	See the "ADA Minimum" tab for reference to the source file that reflects the reports and the lines of ADA used to populate this number. A user may update this amount with 2012-13 P-2 ADA estimates.
	Minimum \$200 per ADA	\$ 280,986	Calculated field.
Step 3 - Adjust EPA Entitlement			
	Adjusted EPA Entitlement, Lesser of Gross State Aid (Line E-4) or the Proportionate Share Calculation (Step 1)	\$ 1,460,278	Calculated field.
Step 4 - Estimated EPA Entitlement			
	Estimated EPA Entitlement (greater of the EPA minimum (Step 2) or the Adjusted EPA amount (Step 3); this amount transfers to Line G-1)	\$ 1,460,278	Calculated field.
Line G-1	Estimated 2012-13 EPA Entitlement (Step 4)	\$ 1,460,278	Calculated field based on P-1 preloaded data or user entered information.
Line G-2	Estimated P-2 Net Revenue Limit State Aid (E-4 - G-1; if < 0, G-2 = 0)	\$ 2,101,285	Calculated field based on P-1 preloaded data or user entered information.

**Education Protection Account Entitlement and
Second Principal Apportionment Payment Calculator
2012-13 Fiscal Year**

Section 2 provides a list of all programs included in the Principal Apportionment and is preloaded with the district's 2012-13 P-1 certified data or data from Section 1. Unless noted in the specific instructions, any of the following P-1 funding amounts may be overwritten with more accurate P-2 estimates. For some programs, CDE has provided guidance on how to calculate a P-2 estimate. Note: an LEA will not have an entitlement amount for all programs.

		Specific Instructions
Line A-1	County Office of Education Revenue Limit State Aid	\$ -
Line A-2	School District Revenue Limit State Aid (Includes County Office Funds to be transferred)	\$ 2,101,285 This amount is equal to Line G-2 from Section 1 and can only be changed by adjusting data in Section 1.
Line A-3	Charter School General Purpose Entitlement State Aid	\$ -
Line A-4	Charter School Categorical Block Grant	\$ -
Line A-5	Charter School In-Lieu of Economic Impact Aid	\$ -
Line A-6	Core Academic Program (Supplemental Instruction, Grades K-12)	\$ 17,040 **See footnote below.
Line A-7	Remedial Program (Supplemental Instruction, Grades 7-12)	\$ - **See footnote below.
Line A-8	Retained and Recommended for Retention (Supplemental Instruction, Grades 2-9)	\$ 18,829 **See footnote below.
Line A-9	Low STAR Score and at Risk of Retention (Supplemental Instruction, Grades 2-6)	\$ 11,457 **See footnote below.
Line A-10	Apprenticeship	\$ -
Line A-11	Community Day School Additional Funding	\$ - **See footnote below.
Line A-12	Community Day School Additional Funding for Mandatory Expelled Pupils	\$ -
Line A-13	Basic Aid "Choice"	\$ -
Line A-14	Basic Aid Court-Ordered Voluntary Pupil Transfer	\$ -
Line A-15	Basic Aid Open Enrollment	\$ -
Line A-16	Basic Aid Supplement Charter School Adjustment	\$ -
Line A-17	Gifted and Talented Education	\$ 13,663 **See footnote below.
Line A-18	Regional Occupational Centers/Programs	\$ - **See footnote below.
Line A-19	Adult Education	\$ - **See footnote below.
Line A-20	Adults in Correctional Facilities	\$ -
Line A-21	Special Education AB 602	\$ -
Line A-22	Special Education Infants 0-2	\$ -
Line A-23	Special Education ROC/P Handicapped	\$ -
Line A-24	Total County Office Funds Transfer	\$ (46,991) This is a negative amount.
Line A-25	New or Expanding Charter Advance Payments Block Grant	\$ - Not applicable; value cannot be entered.
Line A-26	New or Expanding Charter Advance Payments Categorical Block Grant	\$ - Not applicable; value cannot be entered.
Line A-27	New Charter Advance Payments In-Lieu of Economic Impact Aid	\$ - Not applicable; value cannot be entered.
Line A-28	School District Advance Payments of In-Lieu Property Tax Transfers for New or Expanding Charter Schools	\$ (552,614) P-1 preloaded data and cannot be changed.
Line A-29	Amount Charter Overpaid	\$ - Not applicable; value cannot be entered.
Line A-30	PY Amount Charter Overpaid	\$ - Not applicable; value cannot be entered.
Line A-31	Adjustments and PY Recomputations	\$ (400,084) This amount can be positive or negative and is a sum of all prior year recomputations and adjustments for all Principal Apportionment programs.
Line A-32	Basic Aid Reduction	\$ -
Line B-1	Total Principal Apportionment	\$ 1,162,585

A. P-2 Apportionment Total (Equals Line B-1 from Section 2)	\$ 1,162,585
B. Paid to Date (Includes P-1 Deferrals Scheduled for July and August)	\$ 836,266
C. P-2 Balance Due (A - B)	\$ 326,319

	June 2013	July 2013	August 2013
Education Protection Account (Equals Line G-1 from Section 1)	\$ 1,460,278		
P-2 Balance Due		\$ 326,319	
P-1 Deferrals		\$ (121,369)	\$ (76,917)
Total	\$ 1,460,278	\$ 204,950	\$ (76,917)

Entitlements and payment amounts generated by the calculator are estimates. Actual cash payments will vary.

**A user may choose to override the P-1 funding to include the programmatic deferral funding that will be allocated at P-2. See the 2012-13 P-1 calculations letter and the 2012-13 P-1 program apportionment exhibit links below to calculate the share of deferral funding.

[Link to 2012-13 P-1 Calculations Letter](#)
[Link to 2012-13 P-1 Program Apportionment Exhibit Link](#)

California Department of Education
 School Fiscal Services Division
 March 2013

**Education Protection Account Entitlement and
Second Principal Apportionment Payment Calculator
2012-13 Fiscal Year**

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County: Sonoma	Charter School: Kawana Elementary (49 70615 6051593)
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		Specific Instructions
<u>Charter School Block Grant Funding EHS Exhibit</u>		
Line A-13	Total General Purpose Entitlement	\$ 2,180,212
Line B-5	Adjusted Total in Lieu of Property Taxes	\$ 1,122,488
Line C-3	Adjusted Gross State Aid Portion of General Purpose Entitlement	\$ 1,057,724

EPA Entitlement Calculation		
Step 1 - EPA Proportionate Share Calculation		
	20% of Total General Purpose Entitlement (Line A-13)	\$ 436,042
Step 2 - Calculate EPA Minimum ADA		
	Minimum \$200 per ADA	\$ 84,790
Step 3 - Adjust EPA Entitlement		
	Adjusted EPA Entitlement, Lesser of Adjusted Gross State Aid (Line C-3) or the Proportionate Share Calculation (Step 1)	\$ 436,042
Step 4 - Estimated EPA Entitlement		
	Estimated EPA Entitlement (greater of the EPA minimum (Step 2) or the Adjusted EPA amount (Step 3); this amount transfers to Line D-1)	\$ 436,042

Line D-1	Estimated 2012-13 EPA Entitlement (Step 4)	\$ 436,042
Line D-2	Estimated P-2 Net State Aid portion of the General Purpose Entitlement (C-3 - D-1; if < 0, D-2 = 0)	\$ 621,682

**Education Protection Account Entitlement and
Second Principal Apportionment Payment Calculator
2012-13 Fiscal Year**

Section 2 provides a list of all programs included in the Principal Apportionment and is preloaded with the charter school's 2012-13 P-1 certified data or data from Section 1. Unless noted in the specific instructions, any of the following P-1 funding amounts may be overwritten with more accurate P-2 estimates. For some programs, CDE has provided guidance on how to calculate a P-2 estimate. Note: an LEA will not have an entitlement amount for all programs.

		Specific Instructions	
Line A-1	County Office of Education Revenue Limit State Aid	\$	-
Line A-2	School District Revenue Limit State Aid (Includes County Office Funds to be transferred)	\$	-
Line A-3	Charter School General Purpose Entitlement State Aid	\$	621,682
Line A-4	Charter School Categorical Block Grant	\$	174,519
Line A-5	Charter School In-Lieu of Economic Impact Aid	\$	325,156
Line A-6	Core Academic Program (Supplemental Instruction, Grades K-12)	\$	-
Line A-7	Remedial Program (Supplemental Instruction, Grades 7-12)	\$	-
Line A-8	Retained and Recommended for Retention (Supplemental Instruction, Grades 2-9)	\$	-
Line A-9	Low STAR Score and at Risk of Retention (Supplemental Instruction, Grades 2-6)	\$	-
Line A-10	Apprenticeship	\$	-
Line A-11	Community Day School Additional Funding	\$	-
Line A-12	Community Day School Additional Funding for Mandatory Expelled Pupils	\$	-
Line A-13	Basic Aid "Choice"	\$	-
Line A-14	Basic Aid Court-Ordered Voluntary Pupil Transfer	\$	-
Line A-15	Basic Aid Open Enrollment	\$	-
Line A-16	Basic Aid Supplement Charter School Adjustment	\$	-
Line A-17	Gifted and Talented Education	\$	-
Line A-18	Regional Occupational Centers/Programs	\$	-
Line A-19	Adult Education	\$	-
Line A-20	Adults in Correctional Facilities	\$	-
Line A-21	Special Education AB 602	\$	-
Line A-22	Special Education Infants 0-2	\$	-
Line A-23	Special Education ROC/P Handicapped	\$	-
Line A-24	Total County Office Funds Transfer	\$	-
Line A-25	New or Expanding Charter Advance Payments Block Grant	\$	(272,493)
Line A-26	New or Expanding Charter Advance Payments Categorical Block Grant	\$	(92,277)
Line A-27	New Charter Advance Payments In-Lieu of Economic Impact Aid	\$	(154,584)
Line A-28	School District Advance Payments of In-Lieu Property Tax Transfers for New or Expanding Charter Schools	\$	-
Line A-29	Amount Charter Overpaid		
Line A-30	PY Amount Charter Overpaid	\$	-
Line A-31	Adjustments and PY Recomputations	\$	-
Line A-32	Basic Aid Reduction	\$	-
Line B-1	Total Principal Apportionment	\$	602,003

A. P-2 Apportionment Total (Equals Line B-1 from Section 2)	\$	602,003
B. Paid to Date (Includes P-1 Deferrals Scheduled for July and August)	\$	465,232
C. P-2 Balance Due (A - B)	\$	136,771

	June 2013	July 2013	August 2013
Education Protection Account (Equals Line D-1 from Section 1)	\$ 436,042		
P-2 Balance Due		\$ 136,771	
P-1 Deferrals		\$ 193,232	\$ 122,460
Total	\$ 436,042	\$ 330,003	\$ 122,460

Entitlements and payment amounts generated by the calculator are estimates. Actual cash payments will vary.

**A user may choose to override the P-1 funding to include the programmatic deferral funding that will be allocated at P-2. See the 2012-13 P-1 calculations letter and the 2012-13 P-1 program apportionment exhibit links below to calculate the share of deferral funding.

[Link to 2012-13 P-1 Calculations Letter.](#)

[Link to 2012-13 P-1 Program Apportionment Exhibit Link](#)