

Regular Board Meeting-Closed Session 6:00 p.m.
September 07, 2017 7:00 PM
District Office Board Room
8142 Moss Landing Road
Moss Landing, CA

Agenda Item: **P.VII. Approve the Educational Protection Account (EPA) Final Expenditures for 2016-2017**

Recommended Motion: Approve the Educational Protection Account (EPA) Final Expenditures for 2016-2017 as required for public disclosure.

Rationale: At the beginning of the 2012-13 fiscal year, the District's adopted budget was required to include a mid-year trigger cut should Proposition 30 fail to pass with the voters. When Proposition 30 did pass, it guaranteed flat funding to the prior years' revenue limit. As a result, and pursuant to Article XIII, Section 36, of the California Constitution, school districts are now required to publicly disclose the amount of money received and how these monies are spent as a result of the passage of Proposition 30.

The Education Protection Account (EPA) was created to enable Districts to fulfill their requirement to separately account for these dollars. One of the directives of this Article is that the governing board is required to make the spending determinations in an open session of a public meeting prior to June 30th of each year. At the June 9, 2016 Board meeting, the District estimated revenue and expenses at \$5,808,046. This final report demonstrates total EPA funds of \$5,746,518 of which 100% was spent on Instruction.

For our District to remain in compliance with Article XIII, Section 36, of the California Constitution, the Board of Trustees is being asked to review and approve the Final Cost Exhibit for the 2016-17 year. A worksheet disclosing the final amount of EPA funds expended for 2016-17 is attached. These expenditures are in alignment with the spending plan previously approved by the Board. This document will be posted on the District's website under the Business Services section.

Financial Impact: None

Attachments:
2016-17 Final EPA

North Monterey County Unified School District
2016-17

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

Final 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	0.00
Revenue Limit Sources	8010-8099	5,746,518.00
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		5,746,518.00
EXPENDITURES AND OTHER FINANCING USES		
(Objects 1000-7999)		
Instruction	1000-1999	5,746,518.00
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		5,746,518.00
BALANCE (Total Available minus Total Expenditures and Other Financing Uses)		0.00