

**SAN LUIS OBISPO COUNTY COMMUNITY COLLEGE DISTRICT  
BOARD OF TRUSTEES  
Resolution No. 14-17**

**Education Protection Account 2017-2018**

**RECOGNIZING**, the voters of California approved Proposition 30, the Schools and Local Public Safety Protection Act of 2012 passed in November 2012;

**RECOGNIZING**, the voters of California approved Proposition 55, the California Extension of the Proposition 30 Income Tax Increase Initiative in November 2016.

**WHEREAS**, Proposition 55 raises the income tax rate for high income earners (\$250,000 for individuals and \$500,000 for couples) through 2030 to provide continuing funding for local school districts and community colleges;

**WHEREAS**, the Education Protection Account (EPA) was created in the State General Fund to receive and disburse these temporary tax revenues;

**WHEREAS**, local Districts have sole authority to determine how the moneys received from the EPA are spent, provided that the governing board makes these spending determinations in open session of a public meeting of the governing board;

**WHEREAS**, each entity receiving funds must annually publish on its Internet web site an accounting of how much money was received from the EPA and how that money was spent;

**WHEREAS**, EPA expenditures should be recorded annually on the CCFS-311, which can also be used as a template for districts to publish their EPA expenditures on their website;

**WHEREAS**, the annual independent financial and compliance audit required of community colleges shall ascertain and verify whether the funds provided from the EPA have been properly disbursed and expended as required by law;

**WHEREAS**, monies deposited into the EPA is prohibited from use for administrative salaries and benefits or any other administrative costs;

**WHEREAS**, expenditures can be non-administrative costs such as instruction and student support costs;

**THEREFORE BE IT RESOLVED** that for the 2017-2018 budget year, the San Luis Obispo County Community College District (Cuesta College) expend EPA funds on instructional costs in the form of instructional salaries in order to maintain the District's course offerings.

San Luis Obispo County Community College District Resolution 14-17;  
Adopted November 1, 2017

NAYS\_\_\_\_  
ABSENT\_\_\_\_  
ABSTAIN\_\_\_\_

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Patrick W. Mullen  
President, Board of Trustees

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Gilbert H. Stork, Ed.D.  
Superintendent/President