

Proposition 30 Disclosure

The Schools and Local Public Safety Protection Act of 2012 passed in November 2012. This proposition temporarily raises the sales and use tax by .25 cents for four years and raises the income tax rate for high income earners (\$250,000 for individuals and \$500,000 for couples) for seven years to provide continuing funding for local school districts and community colleges. The Education Protection Account (EPA) is created in the General Fund to receive and disburse these temporary tax revenues.

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. The Hartnell Community College District determined the Prop 30 plan for 2012-2013 at the meeting on May 7, 2013.

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. Additionally, 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. Expenses incurred to comply with these additional audit requirements may be paid from the EPA.

Hartnell Community College District will be using Prop 30 funds for Instructional Costs and Salaries. Total amount provided by Prop 30 will be \$5,433,950.

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

Schools and Local Public Safety Protection Act
Prop 30 EPA Expenditure Report

For Actual Year: 2012-2013

Budget Year: 2012-2013

Name: Hartnell College

EPA Proceeds:					\$ 5,433,950
Activity Classification	Activity Code	Salaries and Benefits (1000-3000)	Operating Expenses (4000-5000)	Capital Outlay (6000)	Total
<u>Instructional Activities</u>					
Biology	1100	365,744			365,744
Biology	2200	93,236			93,236
Physical Education	1100	350,264			350,264
Physical Education	1311	317,444			317,444
Diesel Mechanics	4300	-	7,805		7,805
Art	4300	-	3,368		3,368
Theater Arts	1311	275,855			275,855
Nursing-RN	1100	394,808			394,808
English	1100	600,168			600,168
English	1311	374,591			374,591
Mathematics	1100	739,984			739,984
Mathematics	1311	348,625			348,625
Chemistry	2200	33,147			33,147
DSP&S Instruction	2400	57,250			57,250
ESL	1100	242,673			242,673
Library Services	1200	135,000			135,000
Library Services	1411	121,248			121,248
Library Services	2105	197,865			197,865
Instructional Media	2105	82,180			82,180
Admission and Records	2105	121,691			121,691
Counseling and Guidance	1200	331,300			331,300
Financial Aid	2105	146,848			146,848
Western Stage	4300		54,883		54,883
Athletic Activities	4300		37,973		37,973
Total Expenditures for EPA		\$ 5,329,921	\$ 104,029		\$ 5,433,950
Revenues less Expenditures					\$ -

HARTNELL COMMUNITY COLLEGE DISTRICT

Resolution 13:3

THE EDUCATION PROTECTION ACCOUNT SPENDING AUTHORIZATION

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 Hartnell Community College District;

2. In compliance with Article XIII, Section 36(e), with the California Constitution, the governing board of the Hartnell Community College District has determined to spend the monies received from the Education Protection Act as stated in attachment A.

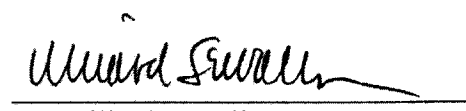
PASSED AND ADOPTED by the Hartnell Community College District Board of Trustees on May 7, 2013 by the following vote:

AYES: DePauw, Donohue, Freeman, Gonzalez-Castro, Montemayor, Padilla-Chavez, Pruneda

NOES: None

ABSENT: None


Board President


Dr. Willard Lewallen
Secretary of the Board of Trustees

THE EDUCATION PROTECTION ACCOUNT SPENDING AUTHORIZATION

1. Student Services Cost:
 - Admissions & Records
 - Counseling Services
 - Library Support Services
 - Financial Aid
2. Faculty and Adjunct Instructional Salaries and Benefits
3. Instruction Aides Wages and Benefits
4. Instructional Supplies and Equipment