

**SAN LUIS OBISPO COUNTY COMMUNITY COLLEGE DISTRICT  
BOARD OF TRUSTEES  
Resolution No. 09-14**

**Proposition 30 Education Protection Account 2014-2015**

**RECOGNIZING**, Proposition 30, The Schools and Local Public Safety Protection Act of 2012 passed in November 2012;

**WHEREAS**, Proposition 30 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;

**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 (Prop 30 EPA expenditure report), 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**, Proposition 30 specifically prohibits the expenditure of EPA funds 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 2014-2015 budget year, the San Luis Obispo County Community College District (Cuesta College) expend Proposition 30 (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 09-14;  
Adopted June 4, 2014

AYES Mullen, Mitchell, Alexander, George, Hitchman

NAYS 0

ABSENT 0

ABSTAIN 0



Patrick W. Mullen  
President, Board of Trustees



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