



*The mission of the International School of Monterey is to educate all children toward becoming conscientious, compassionate, and responsible citizens of the world.*

## **Resolution 1305-01**

### **Education Protection Account**

The International School of Monterey (ISM), Monterey County, on motion of member John Tilley, seconded by member John Bailey, and effective immediately on May 13, 2013.

WHEREAS, the voters approved Proposition 30 on November 6, 2012, which added Article XIII, Section 36 to the California Constitution effective November 7, 2012.

AND 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).

AND WHEREAS, all monies in the Education Protection Account are continuously appropriated for the support of school districts, county offices of education, charter schools, and community college districts.

AND WHEREAS, each direct-funded charter school shall have the sole authority to determine how the monies received from the Education Protection Account are spent.

AND WHEREAS, the governing board of the charter school 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.

AND WHEREAS, the monies received from the Education Protection Account shall not be used for salaries or benefits for administrators or any other administrative cost.

AND WHEREAS, each charter school shall annually publish on its website an accounting of how much money was received from the Education Protection Account and how that money was spent.

AND WHEREAS, the annual independent financial and compliance audit required of 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.

IT IS RESOLVED AND ORDERED that all 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 Board of Trustees.

IT IS FURTHER RESOLVED that, in compliance with Article XIII, Section 36(e) of the California Constitution, the Board of Trustees has determined to spend the monies received from the Education Protection Act solely for instructional, non-administrative expenses as estimated in the attached.

PASSED AND ADOPTED by the ISM Board of Trustees on May 13, 2013 by the following votes:

Yes: 8

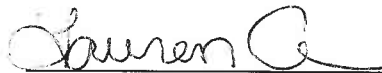
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Abstention:

I, Lauren Cohen, Secretary of the Board of Trustees, do hereby certify that the foregoing is a full, true, and correct copy of a resolution duly passed and adopted by the ISM Board of Trustees at a regularly called and conducted meeting held on the noted date.

May 15, 2013

Date

A handwritten signature in cursive script, appearing to read "Lauren C", written over a horizontal line.

Lauren Cohen, Secretary

## Education Protection Account (EPA), as authorized by Proposition 30

Estimated Revenues and Expenditures July 1, 2012 through June 30, 2013

Description	SACS Object Codes	Amount
<b>AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>		
Adjusted Beginning Fund Balance	9791-9795	\$0
Revenue Limit Sources, Education Protection Account (Prop 30)	8010-8099	\$500,000
<b>TOTAL AVAILABLE</b>		<b>\$500,000</b>
<b>EXPENDITURES AND OTHER FINANCING USES</b>		
Instruction, Classroom Teachers	1100	\$500,000
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>		<b>\$500,000</b>
<b>BALANCE</b> (Total Available minus Total Expenditures and Other Financing Uses)		<b>\$0</b>



# Charter Vision®

## General Ledger Transactions

### International School of Monterey

July 2012 - June 2013

G/L Transactions Listing - In Functional Currency (GLPTLS1)

Segment Name	Filter Applied
Object	All
Restriction	30
Location	All

Account Number	Source	Date	Account Description / Reference	Debits	Credits	Net Change	Balance
<b>1100-020-30</b>			<b>Teachers' Salaries</b>				
	G/L Journal Entry	6/28/2013	PAYROLL - GROSS 2900 Record APRIL 2013 payroll expenses Record general ledger reclasses	\$42,537.19			
	G/L Journal Entry	6/28/2013	PAYROLL - GROSS 1100 Record February 2013 payroll expenses Record general ledger reclasses	\$101,065.58			
	G/L Journal Entry	6/28/2013	PAYROLL - GROSS 1100 Record APRIL 2013 payroll expenses Record general ledger reclasses	\$101,215.60			
	G/L Journal Entry	6/28/2013	PAYROLL - GROSS 1100 Record May 2013 payroll expenses Record general ledger reclasses	\$101,890.55			
	G/L Journal Entry	6/28/2013	PAYROLL - GROSS 1100 Record June 2013 payroll expenses Record general ledger reclasses	\$104,070.08			
			Totals: Teachers' Salaries	<b>\$450,779.00</b>	<b>\$0.00</b>	<b>\$450,779.00</b>	<b>\$450,779.00</b>
<b>8012-020-30</b>			<b>Education Protection Account Revenue</b>				
	Bank Entries	6/28/2013	EPA FUNDS PROP 30 FY 12-13 MCOE CREDIT 4-28-13		\$450,779.00		
			Totals: Education Protection Account Revenue	<b>\$0.00</b>	<b>\$450,779.00</b>	<b>(\$450,779.00)</b>	<b>(\$450,779.00)</b>
			Report Totals:	<b>\$450,779.00</b>	<b>\$450,779.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

## Education Protection Account (EPA), as authorized by Proposition 30

Estimated Revenues and Expenditures July 1, 2013 through June 30, 2014

Description	SACS Object Codes	Amount
<b>AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>		
Adjusted Beginning Fund Balance	9791-9795	\$0
Revenue Limit Sources, Education Protection Account (Prop 30)	8012	\$377,665
TOTAL AVAILABLE		\$377,665
<b>EXPENDITURES AND OTHER FINANCING USES</b>		
Instruction, Classroom Teachers	1100	\$377,665
TOTAL EXPENDITURES AND OTHER FINANCING USES		\$377,665
<b>BALANCE</b> (Total Available minus Total Expenditures and Other Financing Uses)		\$0

## International School of Monterey

July 2013 - June 2014

Segment Name		Filter Applied
Object		All
Restriction		30
Location		All

Account Number	Source	Journal Date	Reference	Batch - Entry	Debits	Credits	Net Change	Balance
<b>1100-020-30</b>	<b>Teachers' Salaries</b>							
	G/L Journal Entry	12/31/2013	RELCASS TEACHER SALARIES FOR EPA FUNDS 1ST & 2ND QTR EPA 1ST AND 2ND QTR	1407-1	\$188,833.00			
	G/L Journal Entry	3/31/2014	RECLASS TEACHER SALARIES FOR EPA FUNDS 3RD QTR EPA 3RD QTR	1562-1	\$105,385.00			
	G/L Journal Entry	6/30/2014	RECLASS TEACHER SALARIES FOR 4TH QTR EPA 4TH QTR EPA PYMT	1723-1	\$157,372.00			
	Totals: Teachers' Salaries				<b>\$451,590.00</b>	<b>\$0.00</b>	<b>\$451,590.00</b>	<b>\$451,590.00</b>
<b>8012-020-30</b>	<b>Education Protection Account Revenue</b>							
	Bank Entries	9/27/2013	1ST QUARTER EPA 13-14 COUNTY DEBIT	1233-1		\$94,416.00		
	Bank Entries	12/30/2013	EPA SECOND APPORTMENT FY13-14 MCOE JOURNAL	1403-1		\$94,417.00		
	Bank Entries	3/26/2014	EDUCATION PROTECTION ACCOUNT 3 QTR FY 13-14 MCOE	1560-1		\$105,385.00		
	Bank Entries	6/25/2014	EPA 4TH QUARTER APPORTMENT FY 13-14 JUNE 2014 COUNTY STMT	1722-1		\$154,780.00		
	Totals: Education Protection Account Revenue				<b>\$0.00</b>	<b>\$448,998.00</b>	<b>(\$448,998.00)</b>	<b>(\$448,998.00)</b>

## International School of Monterey

July 2013 - June 2014

Account Number	Source	Journal Date	Reference	Batch - Entry	Debits	Credits	Net Change	Balance
8599-020-30	<b>Prior Year State Income</b>							
	Bank Entries	6/25/2014	EPA 4TH QUARTER APPORTMENT FY 12- 13 JUNE 2014 COUNTY STMT	1722-1		\$2,592.00		
	Totals: Prior Year State Income				\$0.00	\$2,592.00	(\$2,592.00)	(\$2,592.00)
<b>Report Totals:</b>					\$451,590.00	\$451,590.00	\$0.00	\$0.00

## Education Protection Account (EPA), as authorized by Proposition 30

Estimated Revenues and Expenditures July 1, 2014 through June 30, 2015

Description	SACS Object Codes	Amount
<b>AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>		
Adjusted Beginning Fund Balance	9791-9795	\$0
Revenue Limit Sources, Education Protection Account (Prop 30)	8012	\$382,470
TOTAL AVAILABLE		\$382,470
<b>EXPENDITURES AND OTHER FINANCING USES</b>		
Instruction, Classroom Teachers	1100	\$382,470
TOTAL EXPENDITURES AND OTHER FINANCING USES		\$382,470
<b>BALANCE</b> (Total Available minus Total Expenditures and Other Financing Uses)		\$0



## International School of Monterey

July 2014 - June 2015

Segment Name	Filter Applied
Object	All
Restriction	30
Location	All

Account Number	Source	Journal Date	Reference	Batch - Entry	Debits	Credits	Net Change	Balance
1100-020-30	<b>Teachers' Salaries</b>							
	G/L Journal Entry	9/30/2014	RECLASS SALARIES FOR 1ST QUARTER EPA RECLASS SALARIES FOR 1ST QUARTER EPA	1866-1	\$117,215.00			
	G/L Journal Entry	1/30/2015	RECLASS 2ND QTR EPA TEACHER SALARIES 2ND QTR EPA FY14-15	2052-1	\$117,216.00			
	G/L Journal Entry	3/31/2015	RECLASS TEACHER SALARIES FOR 3RD QTR EPA 3RD QTR EPA	2146-1	\$119,448.00			
	G/L Journal Entry	6/30/2015	RECLASS TEACHER SALARIES FOR 4TH QTR EPA 4TH QTR EPA	2332-1	\$209,481.00			
	Totals: Teachers' Salaries				<b>\$563,360.00</b>	<b>\$0.00</b>	<b>\$563,360.00</b>	<b>\$563,360.00</b>

## International School of Monterey

July 2014 - June 2015

Account Number	Source	Journal Date	Reference	Batch - Entry	Debits	Credits	Net Change	Balance
8012-020-30	Education Protection Account Revenue							
	Bank Entries	9/26/2014	EPA 1ST QTR APPORTIONMENT FY 14/15 COUNTY TREASURY STMT SEPT 2014	1862-1		\$117,215.00		
	Bank Entries	1/6/2015	EPA 2ND QTR APPORTIONMENT FY 14/15 COUNTY TREASURY STMT JAN 2015	2027-1		\$117,216.00		
	Bank Entries	3/24/2015	EPA 3RD QTR APPORTIONMENT FY 14/15 COUNTY TREASURY STMT MARCH 2015	2145-1		\$117,499.00		
	Bank Entries	6/26/2015	EPA 4TH QTR APPORTIONMENT FY 14/15 COUNTY TREASURY STMT JUNE 2015	2331-1		\$209,481.00		
	Totals: Education Protection Account Revenue				\$0.00	\$561,411.00	(\$561,411.00)	(\$561,411.00)
8019-020-30	Prior Year Income/Adjustments							
	Bank Entries	3/24/2015	EPA 3RD QTR APPORTIONMENT FY 13/14 P2 TO ANNUAL ADJUSTMENT COUNTY TREASURY STMT MARCH 2015	2145-1		\$1,949.00		
	Totals: Prior Year Income/Adjustments				\$0.00	\$1,949.00	(\$1,949.00)	(\$1,949.00)
	Report Totals:				\$563,360.00	\$563,360.00	\$0.00	\$0.00

## Education Protection Account (EPA), as authorized by Proposition 30

Estimated Revenues and Expenditures July 1, 2015 through June 30, 2016

Description	SACS Object Codes	Amount
<b>AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>		
Adjusted Beginning Fund Balance	9791-9795	\$0
Revenue Limit Sources, Education Protection Account (Prop 30)	8012	\$485,000
<b>TOTAL AVAILABLE</b>		<b>\$485,000</b>
<b>EXPENDITURES AND OTHER FINANCING USES</b>		
Instruction, Classroom Teachers	1100	\$485,000
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>		<b>\$485,000</b>
<b>BALANCE</b> (Total Available minus Total Expenditures and Other Financing Uses)		<b>\$0</b>

## International School of Monterey

July 2015 - June 2016

Segment Name	Filter Applied
Object	All
Restriction	30
Location	All

Account Number	Source	Journal Date	Reference	Batch - Entry	Debits	Credits	Net Change	Balance
<b>1100-020-30</b>	<b>Teachers' Salaries</b>							
	G/L Journal Entry	9/30/2015	TO RECLASS TEACHER SALARY FOR 1ST QTR EPA 1ST QTR EPA 15-16	2493-1	\$132,007.00			
	G/L Journal Entry	12/31/2015	RECLASS TEACHER SALARIES TO 2ND QTR EPA 2ND QTR EPA	2649-1	\$132,007.00			
	G/L Journal Entry	3/28/2016	RECLASS TEACHER SALARIES TO 3RD QTR EPA 3RD QTR EPA	2786-1	\$148,780.00			
	G/L Journal Entry	3/31/2016	TO RECLASS SALARY/BENEFITS FOR EPA 1ST THRU 3RD QTR EPA	2801-1		\$44,819.31		
	G/L Journal Entry	6/30/2016	TO RECLASS SALARIES AND BENEFITS FOR EPA EPA	3003-1	\$114,839.55			
	Totals: Teachers' Salaries				<b>\$527,633.55</b>	<b>\$44,819.31</b>	<b>\$482,814.24</b>	<b>\$482,814.24</b>
<b>3101-020-30</b>	<b>State Teachers' Retirement System, certificated positions</b>							
	G/L Journal Entry	3/31/2016	TO RECLASS SALARY/BENEFITS FOR EPA 1ST THRU 3RD QTR EPA	2801-1	\$39,483.68			
	G/L Journal Entry	6/30/2016	TO RECLASS SALARIES AND BENEFITS FOR EPA EPA	3003-1	\$12,322.28			
	Totals: State Teachers' Retirement System, certificated positions				<b>\$51,805.96</b>	<b>\$0.00</b>	<b>\$51,805.96</b>	<b>\$51,805.96</b>

## International School of Monterey

July 2015 - June 2016

Account Number	Source	Journal Date	Reference	Batch - Entry	Debits	Credits	Net Change	Balance
3323-020-30	<b>Medicare</b>							
	G/L Journal Entry	3/31/2016	TO RECLASS SALARY/BENEFITS FOR EPA 1ST THRU 3RD QTR EPA	2801-1	\$5,335.63			
	G/L Journal Entry	6/30/2016	TO RECLASS SALARIES AND BENEFITS FOR EPA EPA	3003-1	\$1,665.17			
	Totals: Medicare				<b>\$7,000.80</b>	<b>\$0.00</b>	<b>\$7,000.80</b>	<b>\$7,000.80</b>
8012-020-30	<b>Education Protection Account Revenue</b>							
	Bank Entries	9/28/2015	EPA 1ST QTR FY 15/16 COUNTY TREASURY STMT SEPT 2015	2478-1		\$132,007.00		
	Bank Entries	12/23/2015	EPA 2ND QTR FY 15/16 COUNTY TREASURY STMT DEC 2015	2648-1		\$132,007.00		
	Bank Entries	3/24/2016	EPA 3RD QTR FY 15/16 COUNTY TREASURY STMT MARCH 2016	2785-1		\$148,780.00		
	Bank Entries	6/24/2016	EPA 4TH QTR FY 15/16 COUNTY TREASURY STMT JUNE 2016	2933-1		\$128,827.00		
	G/L Journal Entry	6/24/2016	PY EPA 4TH QTR 2016 RECLASS 4TH QTR EPA	2973-1	\$2,174.00			
	Totals: Education Protection Account Revenue				<b>\$2,174.00</b>	<b>\$541,621.00</b>	<b>(\$539,447.00)</b>	<b>(\$539,447.00)</b>
8019-020-30	<b>Prior Year Income/Adjustments</b>							
	G/L Journal Entry	6/24/2016	PY EPA 4TH QTR 2016 RECLASS 4TH QTR EPA	2973-1		\$2,174.00		
	Totals: Prior Year Income/Adjustments				<b>\$0.00</b>	<b>\$2,174.00</b>	<b>(\$2,174.00)</b>	<b>(\$2,174.00)</b>

## International School of Monterey

July 2015 - June 2016

Account Number	Source	Journal Date	Reference	Batch - Entry	Debits	Credits	Net Change	Balance
Report Totals:					\$588,614.31	\$588,614.31	\$0.00	\$0.00

## Education Protection Account (EPA), as authorized by Proposition 30

Estimated Revenues and Expenditures July 1, 2016 through June 30, 2017

Description	SACS Object Codes	Amount
<b>AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>		
Adjusted Beginning Fund Balance	9791-9795	\$0
Revenue Limit Sources, Education Protection Account (Prop 30)	8012	\$525,655
<b>TOTAL AVAILABLE</b>		<b>\$525,655</b>
<b>EXPENDITURES AND OTHER FINANCING USES</b>		
Instruction, Classroom Teachers	1100	\$525,655
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>		<b>\$525,655</b>
<b>BALANCE</b> (Total Available minus Total Expenditures and Other Financing Uses)		<b>\$0</b>

## International School of Monterey

July 2016 - June 2017

Segment Name	Filter Applied
Object	All
Restriction	30
Location	All
Program	All

Account Number	Source	Journal Date	Reference	Batch - Entry	Debits	Credits	Net Change	Balance
<b>1100-020-30-000</b>	<b>Teachers' Salaries</b>							
	G/L Journal Entry	9/30/2016	TO RECLASS SALARY/BENEFITS FOR EPA 1ST QTR EPA	3153-1		\$113,275.46		
	G/L Journal Entry	9/30/2016	TO RECLASS SALARY/BENEFITS FOR EPA 1ST QTR EPA	3154-1	\$226,550.92			
	G/L Journal Entry	12/31/2016	TO RECLASS SALARY/BENEFITS FOR EPA 2ND QTR EPA	3320-1	\$129,169.00			
	G/L Journal Entry	3/31/2017	TO RECLASS SALARY/BENEFITS FOR EPA 3RD QTR EPA	3479-1	\$126,421.11			
	G/L Journal Entry	6/30/2017	REVERSE RECLASS SALARY/BENEFITS FOR EPA 2ND QTR EPA	3722-1		\$129,169.00		
	G/L Journal Entry	6/30/2017	TO RECLASS SALARY/BENEFITS FOR EPA 4TH QTR EPA	3642-1	\$102,288.87			
	G/L Journal Entry	6/30/2017	TO RECLASS SALARY/BENEFITS FOR EPA 2ND QTR EPA	3723-1	\$113,276.33			
Totals: Teachers' Salaries					<b>\$697,706.23</b>	<b>\$242,444.46</b>	<b>\$455,261.77</b>	<b>\$455,261.77</b>
<b>3101-020-30-000</b>	<b>State Teachers' Retirement System, certificated positions</b>							
	G/L Journal Entry	9/30/2016	TO RECLASS SALARY/BENEFITS FOR EPA 1ST QTR EPA	3153-1		\$14,250.05		
	G/L Journal Entry	9/30/2016	TO RECLASS SALARY/BENEFITS FOR EPA 1ST QTR EPA	3154-1	\$28,500.10			



## International School of Monterey

July 2016 - June 2017

Account Number	Source	Journal Date	Reference	Batch - Entry	Debits	Credits	Net Change	Balance
	G/L Journal Entry	12/31/2016	TO RECLASS SALARY/BENEFITS FOR EPA 2ND QTR EPA	3320-1	\$16,249.46			
	G/L Journal Entry	3/31/2017	TO RECLASS SALARY/BENEFITS FOR EPA 3RD QTR EPA	3479-1	\$15,903.78			
	G/L Journal Entry	6/30/2017	REVERSE RECLASS SALARY/BENEFITS FOR EPA 2ND QTR EPA	3722-1		\$16,249.46		
	G/L Journal Entry	6/30/2017	TO RECLASS SALARY/BENEFITS FOR EPA 4TH QTR EPA	3642-1	\$12,867.94			
	G/L Journal Entry	6/30/2017	TO RECLASS SALARY/BENEFITS FOR EPA 2ND QTR EPA	3723-1	\$14,250.16			
	Totals: State Teachers' Retirement System, certificated positions				\$87,771.44	\$30,499.51	\$57,271.93	\$57,271.93
3323-020-30-000	Medicare							
	G/L Journal Entry	9/30/2016	TO RECLASS SALARY/BENEFITS FOR EPA 1ST QTR EPA	3153-1		\$1,642.49		
	G/L Journal Entry	9/30/2016	TO RECLASS SALARY/BENEFITS FOR EPA 1ST QTR EPA	3154-1	\$3,284.98			
	G/L Journal Entry	12/31/2016	TO RECLASS SALARY/BENEFITS FOR EPA 2ND QTR EPA	3320-1	\$1,872.95			
	G/L Journal Entry	3/31/2017	TO RECLASS SALARY/BENEFITS FOR EPA 3RD QTR EPA	3479-1	\$1,833.11			
	G/L Journal Entry	6/30/2017	REVERSE RECLASS SALARY/BENEFITS FOR EPA 2ND QTR EPA	3722-1		\$1,872.95		
	G/L Journal Entry	6/30/2017	TO RECLASS SALARY/BENEFITS FOR EPA 4TH QTR EPA	3642-1	\$1,483.19			
	G/L Journal Entry	6/30/2017	TO RECLASS SALARY/BENEFITS FOR EPA 2ND QTR EPA	3723-1	\$1,642.51			
	Totals: Medicare				\$10,116.74	\$3,515.44	\$6,601.30	\$6,601.30

## International School of Monterey

July 2016 - June 2017

Account Number	Source	Journal Date	Reference	Batch - Entry	Debits	Credits	Net Change	Balance
8012-020-30-000	Education Protection Account Revenue							
	Bank Entries	9/26/2016	EPA 1ST QTR FY 16/17 COUNTY TREASURY STMT SEPTEMBER 2016	3109-1		\$129,168.00		
	Bank Entries	1/5/2017	EPA 2ND QTR FY 16/17 COUNTY TREASURY STMT JANUARY 2017	3303-1		\$129,169.00		
	Bank Entries	3/29/2017	EPA 3RD QTR FY 16/17 COUNTY TREASURY STMT MARCH 2017	3443-1		\$144,158.00		
	Bank Entries	6/30/2017	EPA 4TH QTR FY 16/17 COUNTY TREASURY STMT JUNE 2017	3620-1		\$116,640.00		
	G/L Journal Entry	6/30/2017	TO RECLASS PY PORTION OF EPA 3RD QTR EPA PAYMENT	3638-1	\$4,271.00			
	Totals: Education Protection Account Revenue				\$4,271.00	\$519,135.00	(\$514,864.00)	(\$514,864.00)
8019-020-30-000	Prior Year Income/Adjustments							
	G/L Journal Entry	6/30/2017	TO RECLASS PY PORTION OF EPA 3RD QTR EPA PAYMENT	3638-1		\$4,271.00		
	Totals: Prior Year Income/Adjustments				\$0.00	\$4,271.00	(\$4,271.00)	(\$4,271.00)
	Report Totals:				\$799,865.41	\$799,865.41	\$0.00	\$0.00

## Education Protection Account (EPA), as authorized by Proposition 30

Estimated Revenues and Expenditures July 1, 2017 through June 30, 2018

Description	SACS Object Codes	Amount
<b>AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>		
Adjusted Beginning Fund Balance	9791-9795	\$0
Revenue Limit Sources, Education Protection Account (Prop 30)	8012	\$496,364
<b>TOTAL AVAILABLE</b>		<b>\$496,364</b>
<b>EXPENDITURES AND OTHER FINANCING USES</b>		
Instruction, Classroom Teachers	1100	\$496,364
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>		<b>\$496,364</b>
<b>BALANCE</b> (Total Available minus Total Expenditures and Other Financing Uses)		<b>\$0</b>

## International School of Monterey

July 2017 - June 2018

Segment Name	Filter Applied
Object	All
Restriction	30
Location	All
Program	All

Account Number	Source	Journal Date	Reference	Batch - Entry	Debits	Credits	Net Change	Balance
<b>1100-020-30-000</b>	<b>Teachers' Salaries</b>							
	G/L Journal Entry	9/30/2017	TO RECLASS SALARY/BENEFITS FOR EPA 1ST QTR 1ST QTR EPA	3842-1	\$109,117.77			
	G/L Journal Entry	12/31/2017	TO RECLASS SALARY/BENEFITS FOR EPA 2ND QTR 2ND QTR EPA	4009-1	\$107,375.73			
	G/L Journal Entry	3/30/2018	TO RECLASS SALARY/BENEFITS FOR EPA 3RD QTR 3RD QTR EPA	4210-1	\$116,316.88			
	G/L Journal Entry	6/30/2018	TO RECLASS SALARY/BENEFITS FOR EPA 4TH QTR 4TH QTR EPA	4426-1	\$136,694.85			
	Totals: Teachers' Salaries				<b>\$469,505.23</b>	<b>\$0.00</b>	<b>\$469,505.23</b>	<b>\$469,505.23</b>
<b>3101-020-30-000</b>	<b>State Teachers' Retirement System, certificated positions</b>							
	G/L Journal Entry	9/30/2017	TO RECLASS SALARY/BENEFITS FOR EPA 1ST QTR 1ST QTR EPA	3842-1	\$13,727.02			
	G/L Journal Entry	12/31/2017	TO RECLASS SALARY/BENEFITS FOR EPA 2ND QTR 2ND QTR EPA	4009-1	\$15,494.32			

## International School of Monterey

July 2017 - June 2018

Account Number	Source	Journal Date	Reference	Batch - Entry	Debits	Credits	Net Change	Balance
	G/L Journal Entry	3/30/2018	TO RECLASS SALARY/BENEFITS FOR EPA 3RD QTR 3RD QTR EPA	4210-1	\$16,784.53			
	G/L Journal Entry	6/30/2018	TO RECLASS SALARY/BENEFITS FOR EPA 4TH QTR 4TH QTR EPA	4426-1	\$19,725.07			
	Totals: State Teachers' Retirement System, certificated positions				\$65,730.94	\$0.00	\$65,730.94	\$65,730.94
3323-020-30-000	Medicare							
	G/L Journal Entry	9/30/2017	TO RECLASS SALARY/BENEFITS FOR EPA 1ST QTR 1ST QTR EPA	3842-1	\$1,582.21			
	G/L Journal Entry	12/31/2017	TO RECLASS SALARY/BENEFITS FOR EPA 2ND QTR 2ND QTR EPA	4009-1	\$1,556.95			
	G/L Journal Entry	3/30/2018	TO RECLASS SALARY/BENEFITS FOR EPA 3RD QTR 3RD QTR EPA	4210-1	\$1,686.59			
	G/L Journal Entry	6/30/2018	TO RECLASS SALARY/BENEFITS FOR EPA 4TH QTR 4TH QTR EPA	4426-1	\$1,982.08			
	Totals: Medicare				\$6,807.83	\$0.00	\$6,807.83	\$6,807.83
8012-020-30-000	Education Protection Account Revenue							
	Bank Entries	9/22/2017	EPA 1ST QTR FY 17/18 COUNTY TREASURY STMT SEP 2017	3834-1		\$124,427.00		
	Bank Entries	12/22/2017	EPA 2ND QTR FY 17/18 COUNTY TREASURY STMT DECEMBER 2017	4011-1		\$124,427.00		

## International School of Monterey

July 2017 - June 2018

Account Number	Source	Journal Date	Reference	Batch - Entry	Debits	Credits	Net Change	Balance
	Bank Entries	1/4/2018	EPA 2ND QTR FY 17/18 COUNTY TREASURY STMT JANAURY 2017	4008-1		\$124,427.00		
	Bank Entries	1/4/2018	EPA 2ND QTR FY 17/18 COUNTY TREASURY STMT JANAURY 2017	4010-1	\$124,427.00			
	Bank Entries	3/29/2018	EPA 3RD QTR FY 17/18 COUNTY TREASURY STMT MARCH 2018	4170-1		\$134,788.00		
	Bank Entries	6/22/2018	EPA 4TH QTR FY 17/18 MCOE CT18-03116	4358-1		\$158,402.00		
	G/L Journal Entry	6/30/2018	TO RECLASS EPA TO PRIOR YEAR ADJUSTMENT EPA PAYMENT	4419-1	\$2,854.00			
	Totals: Education Protection Account Revenue				\$127,281.00	\$666,471.00	(\$539,190.00)	(\$539,190.00)
8019-020-30-000	Prior Year Income/Adjustments							
	G/L Journal Entry	6/30/2018	TO RECLASS EPA TO PRIOR YEAR ADJUSTMENT EPA PAYMENT	4419-1		\$2,854.00		
	Totals: Prior Year Income/Adjustments				\$0.00	\$2,854.00	(\$2,854.00)	(\$2,854.00)
	Report Totals:				\$669,325.00	\$669,325.00	\$0.00	\$0.00

## Education Protection Account (EPA), as authorized by Proposition 30

Estimated Revenues and Expenditures July 1, 2018 through June 30, 2019

Description	SACS Object Codes	Amount
<b>AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>		
Adjusted Beginning Fund Balance	9791-9795	\$0
Revenue Limit Sources, Education Protection Account (Prop 30)	8012	\$500,770
<b>TOTAL AVAILABLE</b>		<b>\$500,770</b>
<b>EXPENDITURES AND OTHER FINANCING USES</b>		
Instruction, Classroom Teachers	1100	\$500,770
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>		<b>\$500,770</b>
<b>BALANCE</b> (Total Available minus Total Expenditures and Other Financing Uses)		<b>\$0</b>

## International School of Monterey

July 2018 - June 2019

Segment Name	Filter Applied
Object	All
Restriction	30
Location	All
Program	All
Lcp	All

Account Number	Source	Journal Date	Reference	Batch - Entry	Debits	Credits	Net Change	Balance
<b>1100-020-30-000</b>	<b>Teachers' Salaries</b>							
	G/L Journal Entry	9/30/2018	TO RECLASS SALARY/BENEFITS FOR EPA 1ST QTR 1ST QTR EPA	4551-1	\$126,410.08			
	G/L Journal Entry	12/31/2018	TO RECLASS SALARY/BENEFITS FOR EPA 2ND QTR TEACHERS SALARIES	4717-1	\$124,423.69			
	G/L Journal Entry	3/31/2019	TO RECLASS SALARY/BENEFITS FOR EPA 3RD QTR TEACHERS SALARIES	4890-1	\$62,695.14			
	G/L Journal Entry	6/30/2019	EPA 4th QTR FY 18/19 TEACHERS SALARIES	5056-1	\$99,835.22			
	Totals: Teachers' Salaries				<b>\$413,364.13</b>	<b>\$0.00</b>	<b>\$413,364.13</b>	<b>\$413,364.13</b>
<b>3101-020-30-000</b>	<b>State Teachers' Retirement System, certificated positions</b>							
	G/L Journal Entry	9/30/2018	TO RECLASS SALARY/BENEFITS FOR EPA 1ST QTR 1ST QTR EPA	4551-1	\$18,240.97			
	G/L Journal Entry	12/31/2018	TO RECLASS SALARY/BENEFITS FOR EPA 2ND QTR TEACHERS SALARIES	4717-1	\$20,256.18			



## International School of Monterey

July 2018 - June 2019

Account Number	Source	Journal Date	Reference	Batch - Entry	Debits	Credits	Net Change	Balance
	G/L Journal Entry	3/31/2019	TO RECLASS SALARY/BENEFITS FOR EPA 3RD QTR TEACHERS SALARIES	4890-1	\$10,206.77			
	G/L Journal Entry	6/30/2019	EPA 4th QTR FY 18/19 TEACHERS SALARIES	5056-1	\$16,253.17			
	Totals: State Teachers' Retirement System, certificated positions				<b>\$64,957.09</b>	<b>\$0.00</b>	<b>\$64,957.09</b>	<b>\$64,957.09</b>
<b>3323-020-30-000</b>	<b>Medicare</b>							
	G/L Journal Entry	9/30/2018	TO RECLASS SALARY/BENEFITS FOR EPA 1ST QTR 1ST QTR EPA	4551-1	\$1,832.95			
	G/L Journal Entry	12/31/2018	TO RECLASS SALARY/BENEFITS FOR EPA 2ND QTR TEACHERS SALARIES	4717-1	\$1,804.14			
	G/L Journal Entry	3/31/2019	TO RECLASS SALARY/BENEFITS FOR EPA 3RD QTR TEACHERS SALARIES	4890-1	\$909.08			
	G/L Journal Entry	6/30/2019	EPA 4th QTR FY 18/19 TEACHERS SALARIES	5056-1	\$1,447.61			
	Totals: Medicare				<b>\$5,993.78</b>	<b>\$0.00</b>	<b>\$5,993.78</b>	<b>\$5,993.78</b>
<b>8012-020-30-000</b>	<b>Education Protection Account Revenue</b>							
	Bank Entries	9/25/2018	EPA 4TH QTR FY 18/19 MCOE CT19-00656	4552-1		\$146,484.00		
	Bank Entries	12/21/2018	EPA 2ND QTR APPT FY 18/19 MCOE CT19-01548	4715-1		\$146,484.00		
	Bank Entries	3/21/2019	EPA Q3 APPORT. FY 18/19 MAR 2019 COUNTY TREASURY STMT	4866-1		\$80,795.00		
	Bank Entries	6/25/2019	EPA Q4 Apport. FY 18/19 MCOE CT19-03280 June 2019	5054-6		\$110,552.00		

## International School of Monterey

July 2018 - June 2019

Account Number	Source	Journal Date	Reference	Batch - Entry	Debits	Credits	Net Change	Balance
	G/L Journal Entry	6/30/2019	To Reclass 4th QTR EPA Payment 4th QTR EPA	5055-1		\$6,984.00		
	Totals: Education Protection Account Revenue				\$0.00	\$491,299.00	(\$491,299.00)	(\$491,299.00)
8019-020-30-000	Prior Year Income/Adjustments							
	Bank Entries	3/21/2019	P-Y 17/18 ADJ - EPA Q3 APPORT. FY 18/19 MAR 2019 COUNTY TREASURY STMT	4866-1	\$6,984.00			
	Bank Entries	6/25/2019	P-Y 17/18 Adj - EPA Q4 Apport. FY 18/19 MCOE CT19-03280 June 2019	5054-6		\$6,984.00		
	G/L Journal Entry	6/30/2019	To Reclass 4th QTR EPA Payment 4th QTR EPA	5055-1	\$6,984.00			
	Totals: Prior Year Income/Adjustments				\$13,968.00	\$6,984.00	\$6,984.00	\$6,984.00
	Report Totals:				\$498,283.00	\$498,283.00	\$0.00	\$0.00

## Education Protection Account (EPA), as authorized by Proposition 30

Estimated Revenues and Expenditures July 1, 2019 through June 30, 2020

Description	SACS Object Codes	Amount
<b>AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>		
Adjusted Beginning Fund Balance	9791-9795	\$0
Revenue Limit Sources, Education Protection Account (Prop 30)	8012	\$487,778
<b>TOTAL AVAILABLE</b>		<b>\$487,778</b>
<b>EXPENDITURES AND OTHER FINANCING USES</b>		
Instruction, Classroom Teachers	1100	\$487,778
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>		<b>\$487,778</b>
<b>BALANCE</b> (Total Available minus Total Expenditures and Other Financing Uses)		<b>\$0</b>

## International School of Monterey

July 2019 - June 2020

Segment Name	Filter Applied
Object	All
Restriction	30
Location	All
Program	All
Lcp	All

Account Number	Source	Journal Date	Reference	Batch - Entry	Debits	Credits	Net Change	Balance
<b>1100-020-30-000</b>	<b>Teachers' Salaries</b>							
	G/L Journal Entry	9/30/2019	1st Qtr EPA Teachers Salaries	5201-1	\$103,606.07			
	G/L Journal Entry	1/31/2020	2nd Qtr EPA Teachers Salaries	5330-1	\$103,606.07			
	G/L Journal Entry	6/30/2020	3rd Qtr EPA Teachers Salaries	5516-1	\$35,326.87			
	Totals: Teachers' Salaries				<b>\$242,539.01</b>	<b>\$0.00</b>	<b>\$242,539.01</b>	<b>\$242,539.01</b>
<b>3101-020-30-000</b>	<b>State Teachers' Retirement System, certificated positions</b>							
	G/L Journal Entry	9/30/2019	1st Qtr EPA Teachers Salaries	5201-1	\$17,716.64			
	G/L Journal Entry	1/31/2020	2nd Qtr EPA Teachers Salaries	5330-1	\$17,716.64			
	G/L Journal Entry	6/30/2020	3rd Qtr EPA Teachers Salaries	5516-1	\$6,040.89			
	Totals: State Teachers' Retirement System, certificated positions				<b>\$41,474.17</b>	<b>\$0.00</b>	<b>\$41,474.17</b>	<b>\$41,474.17</b>
<b>3323-020-30-000</b>	<b>Medicare</b>							
	G/L Journal Entry	9/30/2019	1st Qtr EPA Teachers Salaries	5201-1	\$1,502.29			
	G/L Journal Entry	1/31/2020	2nd Qtr EPA Teachers Salaries	5330-1	\$1,502.29			
	G/L Journal Entry	6/30/2020	3rd Qtr EPA Teachers Salaries	5516-1	\$512.24			
	Totals: Medicare				<b>\$3,516.82</b>	<b>\$0.00</b>	<b>\$3,516.82</b>	<b>\$3,516.82</b>

## International School of Monterey

July 2019 - June 2020

Account Number	Source	Journal Date	Reference	Batch - Entry	Debits	Credits	Net Change	Balance
8012-020-30-000	Education Protection Account Revenue							
	Bank Entries	9/24/2019	FY 19-20 EPA Qtr 1 Apportionment MCOE CT20-00654	5200-1		\$122,825.00		
	Bank Entries	1/2/2020	FY 19-20 EPA Qtr 2 Apportionment MCOE CT20-01544	5296-8		\$122,825.00		
	G/L Journal Entry	6/30/2020	EPA FY 19/20 Year End Accrual	5504-1		\$97,401.00		
	Totals: Education Protection Account Revenue				\$0.00	\$343,051.00	(\$343,051.00)	(\$343,051.00)
8019-020-30-000	Prior Year Income/Adjustments							
	G/L Journal Entry	6/30/2020	PY EPA FY 19/20 Year End Accrual	5504-1	\$55,521.00			
	Totals: Prior Year Income/Adjustments				\$55,521.00	\$0.00	\$55,521.00	\$55,521.00
	Report Totals:				\$343,051.00	\$343,051.00	\$0.00	\$0.00

## Education Protection Account (EPA), as authorized by Proposition 30

Estimated Revenues and Expenditures July 1, 2020 through June 30, 2021

Description	SACS Object Codes	Amount
<b>AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>		
Adjusted Beginning Fund Balance	9791-9795	\$0
Revenue Limit Sources, Education Protection Account (Prop 30)	8012	\$380,240
TOTAL AVAILABLE		\$380,240
<b>EXPENDITURES AND OTHER FINANCING USES</b>		
Instruction, Classroom Teachers	1100	\$380,240
TOTAL EXPENDITURES AND OTHER FINANCING USES		\$380,240
<b>BALANCE</b> (Total Available minus Total Expenditures and Other Financing Uses)		\$0