



**ATTACHMENT A**  
**Resolution #17 – 13/14**

**RESOLUTION REGARDING THE EDUCATION PROTECTION ACCOUNT**

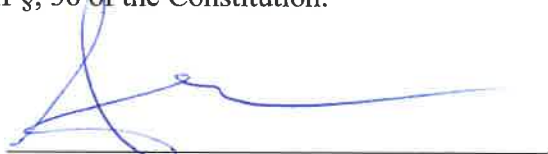
The provisions of Article XIII, § 36, added November 7, 2012, create in the state General Fund an Education Protection Account to receive and disburse the revenues derived from the incremental increases in taxes imposed by Article XIII, § 36(f). All monies in the Education Protection Account are continuously appropriated for the support of school districts, county offices of education, charter schools and community college districts.

It is the intent of the legislature that all community college districts, county offices of education, school districts, and charter schools shall have the authority to determine how the monies received from the Education Protection Account are spent within the agency.

However, in maintaining transparency, the governing board of the district is required to 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. Further, the monies received from the Education Protection Account shall not be used for any other administrative costs. The only exception is the payment of the additional audit costs pursuant to the additional audit requirements imposed by Article XIII § 36 of the Constitution.

Based on the foregoing, the Board of Education of the Alum Rock Union Elementary School District, resolves that the monies received from the Education Protection Account shall be spent as attached. This satisfies the requirements imposed by Article XIII §, 36 of the Constitution.

DATED: December 12, 2013

  
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Board Member

  
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Board Member

  
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Board Member

**Education Protection Account  
Allowable activities under SACS Function**

**SACS Function**

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1000 Instruction  
1110 Special Education: Separate Classes  
1120 Special Education: Resource Specialist Instruction  
1130 Special Education: Supplemental Aids and Services in Regular Classrooms  
1180 Special Education: Nonpublic Agencies/Schools  
1190 Special Education: Other Specialized Instructional Services  
2420 Instructional Library, Media, and Technology  
2490 Other Instructional Resources  
2495 Parent Participation (optional)  
3110 Guidance and Counseling Services  
3120 Psychological Services  
3130 Attendance and Social Work Services  
3140 Health Services  
3150 Speech Pathology and Audiology Services  
3160 Pupil Testing Services  
3600 Pupil Transportation  
3700 Food Services  
3900 Other Pupil Services  
4000 Ancillary Services  
4100 School-Sponsored Co-curricular (optional)  
4200 School-Sponsored Athletics (optional)  
4900 Other Ancillary Services (optional)  
5000 Community Services  
5100 Community Recreation (optional)  
5400 Civic Services (optional)  
5900 Other Community Services (optional)  
8100 Plant Maintenance and Operations  
8110 Maintenance (optional)  
8200 Operations (optional)  
8300 Security (optional)  
8400 Other Plant Maintenance and Operations (optional)  
8500 Facilities Acquisition and Construction  
8700 Facilities Rents and Leases  
9100 Debt Service  
9200 Transfers Between Agencies

**Source:** <http://www.cde.ca.gov/fg/ac/ac/sacsfaq.asp>