

A Resolution by the **Panoche School District**  
Regarding the Education Protection Account (EPA)  
FY-2022-2023

Resolution # \_\_\_\_\_

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 30<sup>th</sup> of each year, the Assistant Superintendent of Business Services shall estimate the total amount of additional revenues, that will be available for transfer into the Education Protection Account during the next fiscal year and 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 and county offices of education and shall not be used to pay any costs incurred by the Legislature, the Governor, or any agency of state government;

WHEREAS, a county office of education or school district, 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 county office of education or school district 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 county offices of education and school districts 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 county offices of education and school districts 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 the **Panoche School District**;
2. In compliance with Article XIII, Section 36(e), with the California Constitution, the governing board of the **Panoche School District** has determined to spend the monies received from the Education Protection Act as attached.

PASSED AND ADOPTED by the Governing Board of the **Panoche Elementary School District** this 20<sup>th</sup> day of June 2022, by the following vote:

Paul Limbach	<input checked="" type="checkbox"/> Ayes	<input type="checkbox"/> No	<input type="checkbox"/> Absent	<input type="checkbox"/> Abstain
Eric Gordon	<input checked="" type="checkbox"/> Ayes	<input type="checkbox"/> No	<input type="checkbox"/> Absent	<input type="checkbox"/> Abstain
Mathew Hammond	<input type="checkbox"/> Ayes	<input type="checkbox"/> No	<input checked="" type="checkbox"/> Absent	<input type="checkbox"/> Abstain

  
Paul Limbach, Board President