

KINGS CANYON UNIFIED EDUCATION PROTECTION ACCOUNT
2025-26 RESOLUTION # VII - 5

WHEREAS, the voters approved Proposition 55 on November 8, 2016;

WHEREAS, Proposition 55 amended Article XIII, Section 36 to the California Constitution effective November 8, 2016 and commencing January 1, 2018;

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 Kings Canyon Unified School District ;

2. In compliance with Article XIII, Section 36(e), with the California Constitution, the governing board of Kings Canyon Unified has determined to spend the monies received from the Education Protection Act as attached.

THE FOREGOING RESOLUTION WAS ADOPTED upon the motion of

Robin Tyler, seconded by Craig Cooper, at a regular meeting of the Governing Board on the 10th day of June, 2025 by the following vote:

NAME OF BOARD MEMBER

<u>Robin Tyler</u>	☒ Yes	☐ No	☐ Abstain	☐ Absent
<u>Noel Renick</u>	☒ Yes	☐ No	☐ Abstain	☐ Absent
<u>Sarah Rola</u>	☒ Yes	☐ No	☐ Abstain	☐ Absent
<u>Clotilda Mora</u>	☒ Yes	☐ No	☐ Abstain	☐ Absent
<u>Craig Cooper</u>	☒ Yes	☐ No	☐ Abstain	☐ Absent
<u>Nancy Hernandez</u>	☐ Yes	☐ No	☐ Abstain	☒ Absent
<u>Merica Bernier</u>	☐ Yes	☐ No	☐ Abstain	☒ Absent

Arian Rola
President, Board of Trustees

Sarah Rola
Print Name

Clotilda Mora
Secretary/Clerk, Board of Trustees

Clotilda Mora
Print Name



KINGS CANYON UNIFIED SCHOOL DISTRICT

2025-26 EDUCATION PROTECTION ACCOUNT (EPA)

EPA funds available for the 2025-26 Fiscal Year	\$18,818,560
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Projected Expenditures:

Instructional Teacher Salaries	\$17,843,386
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