MERCED COUNTY
Office of Education
Steve M. Tietjen, Ed.D. | County Superintendent of Schools
632 WEST 13TH STREET | MERCED, CA 95341 | (209) 381-6600 | WWW.MCOE.ORG

May 14, 2026

TO: District Chief Business Official

FROM: Sonia Ramos, Director of Financial Services (External)

SUBJECT: Education Protection Account (EPA)

Pursuant to Article XIII, Section 36 of the California Constitution, school districts are required to determine how the funds received from the Education Protection Account (EPA) are spent in the school or schools within its jurisdiction, provided that the governing board makes the spending determinations in an open session of a public meeting. The California Department of Education believes this public meeting could be the annual budget adoption meeting. There is also a requirement that districts must annually post on its website an accounting of how much funds were received from EPA and how they were spent.

The language in the constitutional amendment requires that funds shall not be used for the salaries and benefits of administrators or any other administrative costs. We have enclosed a sample resolution as well as a sample revenue and expenditure report that districts may utilize for both the spending determinations and website posting.

Please note that in the sample revenue and expenditure report, the expenditures are displayed by function code and not by object code.

Also attached is the most recent certification of 2025-26 EPA Entitlements you may use for your estimated spending determinations.

If you have any questions or concerns, please email them to Finance@mcoe.org.

Enter your District Name

Education Protection Account

Revenue & Expenditures through: June 30, 2026

Fund 01 (General) - Resource 1400 (Education Protection Account)

Description	Object Codes	Amount
AMOUNT AVAILABLE FOR THIS FISCAL YEAR		
Adjusted Beginning Fund Balance	9791-9795	
Local Control Funding Formula Sources	8010-8099	
Federal Revenue	8100-8299	---------
Other State Revenue	8300-8599	---------
Other Local Revenue	8600-8799	---------
All Other Financing Sources and Contributions	8900-8999	---------
Deferred Revenue	9650	---------
TOTAL AVAILABLE		
EXPENDITURES AND OTHER FINANCING USES	**Function Codes**	
Instruction	1000-1999	
Instruction-Related Services		
Instructional Supervision and Administration	2100-2150	---------
AU of a Multidistrict SELPA	2200	---------
Instructional Library, Media, and Technology	2420	
Other Instructional Resources	2490-2495	
School Administration	2700	---------
Pupil Services		
Guidance and Counseling Services	3110	
Psychological Services	3120	
Attendance and Social Work Services	3130	
Health Services	3140	
Speech Pathology and Audiology Services	3150	
Pupil Testing Services	3160	
Pupil Transportation	3600	
Food Services	3700	
Other Pupil Services	3900	
Ancillary Services	4000-4999	
Community Services	5000-5999	
Enterprise	6000-6999	---------
General Administration	7000-7999	---------
Plant Services	8000-8999	
Other Outgo	9000-9999	
TOTAL EXPENDITURES AND OTHER FINANCING USES		
BALANCE (Total Available minus Total Expenditures and Other Financing Uses)		

Prepared by: _____

EDUCATION PROTECTION ACCOUNT RESOLUTION

WHEREAS, the voters approved Proposition 30 on November 6, 2012 and Proposition 55 on November 8, 2016;

WHEREAS, Proposition 30 and Proposition 55 added Article XIII, Section 36 to the California Constitution;

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 COMPLETE Tab #1;

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

DATED: _____

_____	_____
Board Member	Board Member
_____	_____
Board Member	Board Member
_____	_____
Board Member	Board Member