Snelling-Merced Falls Elementary School District

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 Snelling-Merced Falls Elementary School District;

2. In compliance with Article XIII, Section 36(e), with the California Constitution, the governing board of the Snelling-Merced Falls Elementary School District has determined to spend the estimated $11,114 received from the Education Protection Act as attached.

DATED: June 18, 2026

Board Member

Board Member

Board Member

Board Member

Board Member

Board Member

Snelling-Merced Falls Elementary School District

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	$ 11,114.00
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		$ 11,114.00
EXPENDITURES AND OTHER FINANCING USES	**Function Codes**	
Instruction	1000-1999	$ 11,114.00
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		$ 11,114.00
BALANCE (Total Available minus Total Expenditures and Other Financing Uses)		

Prepared by: Jenny Jones

Snelling-Merced Falls Elementary School District

Education Protection Account

ESTIMATED: Revenue & Expenditures through: June 30, 2027

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

Description	Object Codes	Amount
AMOUNT AVAILABLE FOR THIS FISCAL YEAR		
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Other State Revenue	8300-8599	---
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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		$ 11,114.00
BALANCE (Total Available minus Total Expenditures and Other Financing Uses)		$ -

Prepared by: Jenny Jones