**BEFORE THE GOVERNING BOARD OF JAMESTOWN ELEMENTARY SCHOOL DISTRICT**
**TUOLUMNE COUNTY, CALIFORNIA**

**In the Matter of Education Protection Account** **RESOLUTION: 23-24-25**

**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€ 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 Business Services 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 requirement 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 BE IT RESOLVED:**

1. The monies received from the Education Protection Account shall be spent as required by Article XII, Section 36 and the spending determination on how the money will be spent shall be made in open session of a public meeting of the governing board of Jamestown School District;
2. In compliance with Article XIII, Section 36€, with the California Constitution, the governing board of the Jamestown School District has determined to spend the monies received from the Education Protection Act as attached.

Dated: 6/18/25

Cheri L. Bunney

Cheri Bunney, Board President

Ayes: 5
Nays: Ø
Abstain: Ø

2025/2026 Education Protection Account
Program by Resource Report
Expenditures by Function - Detail

| Description | |
|---|---|
| **AMOUNT AVAILABLE FOR THIS FISCAL YEAR** | $633,616 |
| Adjusted Beginning fund Balance | |
| LCFF Revenue | $633,616 |
| Federal Revenue | |
| Other State Revenue | |
| Other Local Revenue | |
| All Other Financing Sources and Contributions | |
| Deferred Revenue | |
| TOTAL AVAILABLE | $633,616 |
| **EXPENDITURES AND OTHER FINANCING USES** | |
| Instruction | $412,480 |
| Instruction-Related Services | |
| Instruction Library, Media and Technology | |
| Other Instructional Resources | |
| School Administration | |
| Pupil Services | |
| Guidance and Counseling Services | |
| Psychological Services | |
| Attendance and Social Work Services | |
| Health Services | |
| Speech Pathology and Audiology Services | |
| Pupil Testing Services | |
| Pupil Transportation | $221,136 |
| Food Services | |
| Other Pupil Services | |
| Ancillary Services | |
| Community Services | |
| Enterprise | |
| General Administration | |
| Plant Services | |
| Other Outgo | |
| TOTAL EXPENDITURES AND OTHER FINANCING USES | $633,616 |
| **BALANCE** (Total Available minus Total Expenditures and Other Financing Uses) | **$0** |