

**FRESHWATER SCHOOL DISTRICT
RESOLUTION REGARDING THE
EDUCATION PROTECTION ACCOUNT**

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(t);

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(t) 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;

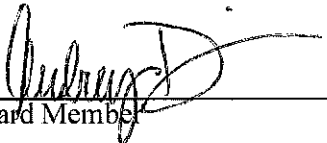
WHEREAS, expenses incurred by community college districts, county offices of education, school districts and charter schools to comply with the additional audit requirements of Article XIII, Section 36 may be paid with funding from the Education Protection Act and shall not be considered administrative costs for purposes of Article XIII, Section 36.

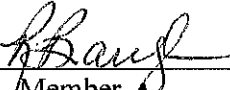
NOW, THEREFORE, IT IS HEREBY RESOLVED:

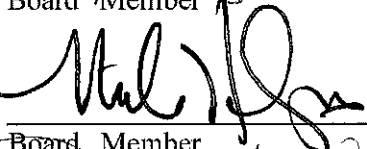
1. The monies received from the Education Protection Account shall be spent as required by Article XIII, Section 36 and the spending determinations on how the money will be spent shall be made in open session of a public meeting of the governing board of Freshwater School District:

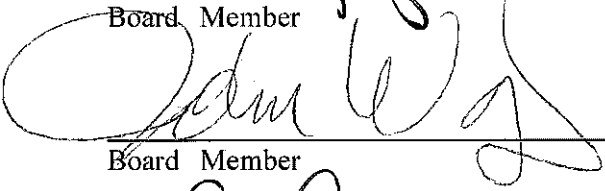
2. In compliance with Article XIII, Section 36(e), with the California Constitution, the governing board of the Freshwater School District has determined to spend the monies received from the Education Protection Act as attached.

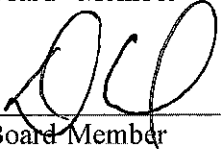
DATED: June 18, 2024.


Board Member


Board Member


Board Member


Board Member


Board Member

3

3

3

2023-2024 Education Protection Account
Program by Resource Report
Expenditures by Function- Detail

**Actual Expenditures for the period of July 1, 2023 through June 30, 2024
For Fund 01, Resource 1400 Education Protection Account**

Description		Amount
AMOUNT AVAILABLE FOR THIS FISCAL YEAR		
	Object:	
Beginning Balance	8999	0.00
Revenue Limit Source	8012	852,722.00
Revenue Limit Source-Prior Year	8019	0.00
Other Local Revenue	8600-8799	0.00
TOTAL AVAILABLE		852,722.00
EXPENDITURES AND OTHER FINANCING USES		
	Functions:	
Instruction	1000-1999	251,862.00
Instruction-Related Services		
Instructional Supervision and Administration	2100-2150	0.00
AU of a Multidistrict SELPA	2200	0.00
Instructional Library, Media, and Technology	2420	0.00
Other Instructional Resources	2490-2495	0.00
School Administration	2700	0.00
Employee Benefits		
STRS - Certificated	3101	48,049.00
Social Security - Certificated	3311	1.00
Medicare - Certificated	3331	3,531.00
Health & Welfare Benefits - CRT	3411	73,583.00
St Unemployment Ins - Certif	3501	122.00
Worker's Comp - Certificated	3601	5,995.00
Services and Other Operating Expenditures		0.00
Other Interprogram Services	5716	469,579.00
TOTAL EXPENDITURES AND OTHER FINANCING USES		852,722.00
BALANCE (Total Available minus Total Expenditures and Other Financing Uses)		0.00

C

C

C

2024-2025
Education Protection Account
Program by Resource Report

**Projected Expenditures for the period of July 1, 2024 through June 30, 2025
For Fund 01, Resource 1400 Education Protection Account**

Description		Amount
AMOUNT AVAILABLE FOR THIS FISCAL YEAR		
	Object:	
Beginning Balance	8999	0.00
Revenue Limit Source	8012	834,848.00
Revenue Limit Source-Prior Year	8019	
Other Local Revenue	8600-8799	0.00
TOTAL AVAILABLE		834,848.00
EXPENDITURES AND OTHER FINANCING USES		
	Functions:	
Instruction	1000-1999	222,914.00
Instruction-Related Services		
Instructional Supervision and Administration	2100-2150	0.00
AU of a Multidistrict SELPA	2200	0.00
Instructional Library, Media, and Technology	2420	0.00
Other Instructional Resources	2490-2495	0.00
School Administration	2700	0.00
Employee Benefits		
STRS - Certificated	3101	42,577.00
Medicare - Certificated	3331	3,083.00
Health & Welfare Benefits - CRT	3411	56,890.00
St Unemployment Ins - Certif	3501	106.00
Worker's Comp - Certificated	3601	5,495.00
Services and Other Operating Expenditures		
Other Interprogram Services	5716	503,783.00
TOTAL EXPENDITURES AND OTHER FINANCING USES		834,848.00
BALANCE (Total Available minus Total Expenditures and Other Financing Uses)		0.00

N:\BUSINESS & ADMINISTRATIVE SERVICES\FISCAL SERVICES\Administration Share\Tickler\2023-24

