

Department of Finance		Fund: 3207
STATE OF CALIFORNIA MANUAL OF STATE FUNDS		PAGE 1 Renumbered From:
<u>Legal Title</u> Education Protection Account		
<u>Legal Citation/Authority</u> California State Constitution, Article 13, Section 36, Subdivision (e) (1)		
<u>Fund Classification</u> <u>GAAP Basis</u> Governmental/General Fund	<u>Fund Classification</u> <u>Legal Basis</u> Governmental/General Fund Special Accounts	
<u>Purpose</u> To ensure that public education is not harmed in the process of providing critical protection to local Public Safety Services as defined in the California State Constitution, Article 13, Section 36, Subdivision (a) (1), this fund is created to receive and disburse the revenues derived from the incremental increases in taxes and to provide general purpose funding in accordance with California State Constitution, Article 13, Section 36, Subdivision (e) (3) (A) and (B).		
<u>Administering Agency/Organization Code</u> Department of Education/Org 6100		
<u>Major Revenue Source</u> Incremental increases in taxes imposed by California State Constitution, Article 13, Section 36 as specified in Subdivision (f).		
<u>Disposition of Fund (upon abolishment)</u> Pursuant to Government Code section 16346, in the absence of language that identifies a successor fund, any balance remaining in this fund upon abolishment, shall be transferred to the General Fund.		
<u>Appropriation Authority</u> California State Constitution, Article 13, Section 36, Subdivision (e) (3) states all moneys are continuously appropriated for the support of school districts, county offices of education, charter schools, and community college districts.		
<u>State Appropriations Limit</u> Always Excluded—the major revenue source is transferred from another fund which has already been counted as an included fund, the General Fund (0001), and should not be double counted.		
<u>Comments/Historical Information</u> In November 2012 voters approved Proposition 30 – Temporary Taxes to Fund Education, Guaranteed Local Public Safety Funding, Initiative Constitutional Amendment. August 2014 revision changed the administering agency organization code from 6110 to 6100.		