Dr. Matt Wayne, Superintendent
24411 Amador Street, Hayward, CA 94544 T 510.784.2600

#2223-05, THE EDUCATIONAL PROTECTION ACCOUNT 2022-2023

WHEREAS, the voters of California approved Proposition 30 (2012) and Proposition 55 (2016), adding Article XIII, Section 36 to the California Constitution and 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); and

WHEREAS, the revenues school districts receive from the Education Protection Account are calculated through the Local Control Funding Formula (LCFF) and a corresponding reduction is made to the State's contribution towards LCFF; and

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 10 days preceding the end of the fiscal year; and

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; and

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; and

WHEREAS, before June 30th of each year, the Assistant Superintendent of Business 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; and

WHEREAS, a school district 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; and

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 that shall not be used for salaries or benefits for administrators or any other administrative cost; and

WHEREAS, the Assistant Superintendent of Business estimates the 2022-23 Education Account revenues to be $22,238,093.00; and

WHEREAS, the Assistant Superintendent of Business, consistent with previous years, proposes to allocate the funds towards classroom teacher salaries and benefits (Function 1000) and school site custodian salaries and benefits (Function 8200); and

WHEREAS, each school district 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; and

WHEREAS, the annual independent financial and compliance audit required of school districts 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; and

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; and

NOW, THEREFORE, BE IT RESOLVED THAT 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 the Hayward Unified School District; and In compliance with Article XIII, Section 36(e) of the California Constitution, the governing board of the Hayward Unified School District has determined to spend the monies received from the Education Protection Act on classroom teacher salaries and benefits and school site custodian salaries and benefits for the 2022-23 fiscal year.

PASSED AND ADOPTED by the following called vote this: **June 22, 2022.**

Jun 27, 2022
Date

Gabriel E Chaparro
Gabriel E Chaparro (Jun 27, 2022 10:18 PDT)
Clerk of the Board of Trustees

AYES: 5-**0**-**0**

2223-05 EPA

Final Audit Report 2022-06-27

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