

**RESOLUTION OF THE GOVERNING BOARD OF
SUNNYVALE SCHOOL DISTRICT REGARDING THE EDUCATION
PROTECTION ACCOUNT**

RESOLUTION NO. 20-24

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(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.

Education Protection Account Fund Summary

01 - General - Unrestricted
 010 - General - Unrestricted
 1400 - EPA

	Actuals 2017-2018	Actuals 2018-2019	Estimated Actuals - 2019-2020
Income			
801200 - EPA	1,265,554.00	1,282,328.00	1,282,806.00
801900 - Revenue Limit State Aid - Prior Years	-	(54.00)	-
8 - Revenue	1,265,554.00	1,282,274.00	1,282,806.00
Income	1,265,554.00	1,282,274.00	1,282,806.00
Expense			
111000 - K-5 Classroom Teachers	948,431.47	927,515.47	947,840.73
115100 - Sub Teacher-Medical Leave	11,359.36	28,033.88	-
115400 - Sub Teacher-Jury Duty	825.00	935.00	-
115600 - Sub Teacher-Bereavement	1,200.00	-	-
1 - Certificated Salaries	961,815.83	956,484.35	947,840.73
310100 - State Teachers Retirement System, Certi	137,716.38	154,495.47	162,080.78
320100 - Public Employees Retirement System, Cer	11.65	-	-
331100 - OASDI - Certificated	130.20	137.02	-
332100 - Medicare - Certificated	13,671.29	13,485.79	13,743.69
340100 - Health & Welfare Benefits, Certificated	137,061.75	141,674.05	143,142.20
350100 - State Unemployment Insurance, Certificat	471.55	465.15	473.93
360100 - Workers Compensation Insurance, Certifi	14,315.37	15,205.63	15,524.67
390100 - Other Benefits TSA, Certificated positio	359.98	326.54	-
3 - Benefits	303,738.17	325,789.65	334,965.27
Expense	1,265,554.00	1,282,274.00	1,282,806.00

1400 - EPA

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Education Protection Account Third Quarter Apportionment - Payment Schedule by LEA
 Fiscal Year 2019-20
 California Department of Education

Legend: * = Closed or not operating charters in 2019-20 fiscal year, ** = Quarterly payment amount does not reflect overpayments as of the third quarter for charter schools.

County Code	District Code	School Code	Charter Number	Charter Fund Type	Local Educational Agency	District Type	2019-20 P-1 EPA Entitlement (1400-8012)	Prior Year Annual Adjustment	2019-20 P-1 EPA Entitlement Net of 2018-19 Adjustment	3rd Quarter Payment March 2020	Notes
43	69690	0000000	N/A	N/A	Sunnyvale	ELEMENTARY	1,282,736	70	1,282,806	319,697	-

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 Sunnyvale School District;

2. In compliance with Article XIII, Section 36(e), with the California Constitution, the governing board of the Sunnyvale School District has determined to spend the monies received from the Education Protection Act on salaries and benefits of classroom teachers.

THE FOREGOING RESOLUTION WAS PASSED AND ADOPTED upon the motion of JEFF ARNETT, seconded by BRIDGET WATSON at a regular meeting of the Governing Board on June 18, 2020, by the following vote:

AYES:

NOES:

ABSENT:

I, Bridget Watson, Clerk/Secretary of the Governing Board, do hereby certify that the foregoing is a full, true, and correct copy of a resolution passed and adopted by the Board at a regularly called and conducted meeting held on said date.

WITNESSED this _____ day of June 18, 2020, 2020.

B. Watson
Clerk/Secretary of the Governing Board