

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT  
BOARD OF EDUCATION

Agenda Item# \_\_\_\_\_

Meeting Date : May 16, 2013

Subject : Resolution No. 2751: Transfer of 2012 -13 Expenditures to Education Protection  
Account Funds

- Information Item Only
- Approval on Consent Agenda

Division : Administrative Services

Recommendation : Approve Resolution No. 2751: Authorizing the Transfer of 2012-13 Expenditures

# Board of Education Executive Summary

Administrative Services

Resolution No. 2751: Transfer of 2012-13 Expenditures to Education Protection Account Funds

May 16, 2013



On November 6, 2012 the voters approved ~~Proposition 30~~ Proposition 30. Proposition 30 includes:

- Temporary taxes to fund education
- Guaranteed local public safety funding
- Initiative Constitutional Amendment

From an accounting perspective, the new revenues would be deposited into a newly created state account called the Education Protection Account (EPA). Of the funds in the account, 89 percent would be provided to schools and 11 percent to community college. Proposition 30 requires that the use of EPA funds be determined by the governing board at an open public meeting.

Proposition 30 specifies that LEAs may not use EPA funds for salaries or benefits of administrators or any other administrative costs. California Department of Education (CDE) has interpreted that administrative costs as used in Proposition 30, means anything defined as administration in the . Administrative costs include general administration, school administration, and instructional administration:

- General administration refers to agency-wide administrative activities including governing board, superintendent, and district-level fiscal, personnel, and central support services
- School administration refers to activities concerned with directing and managing the operation of a particular school
- Instructional administration refers to activities for assisting instructional staff in planning, developing, and evaluating the process of providing learning experiences for students

The activities that EPA may be used for are: Instruction, Instructional Library, Media and Technology, Ancillary Services, Community Services and Plant Services. These are SACS functions from the CSAM.

### III. Budget:

In Fiscal Year 2012-13, there is no new revenue for LEAs. EPA entitlement merely replaces state aid funds that have always been reported in Resource 0000. For Sacramento City Unified School District, e









2012-13 Education Protection Account  
Program by Resource Report  
Expenditures by Function - Detail

Sacramento City Unified School District  
Expenditures through: June 30, 2013  
For Fund 01, Resource 1400 Education Protection Account

Description	Object Codes	Amount
<b>AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>		
Adjusted Beginning Fund Balance	9791-9795	0.00
Revenue Limit Sources	8010-8099	43,975,998.00
Federal Revenue	8100-8299	0.00
Other State Revenue	8300-8599	0.00
Other Local Revenue	8600-8799	0.00
All Other Financing Sources and Contributions	8900-8999	0.00
Deferred Revenue	9650	0.00
<b>TOTAL AVAILABLE</b>		<b>43,975,998.00</b>
<b>EXPENDITURES AND OTHER FINANCING USES</b>		
(Functions 1000-9999)	Function Codes	
Instruction	1000-1999	39,813,764.36
Instruction-Related Services		
Instructional Supervision and Administration	2100-2150	0.00
Multidistrict SELPA	2200	0.00
Instructional Library, Media, and Technology	2420	0.00
Other Instructional Resources	2490-2495	165,342.39
School Administration	2700	0.00
Pupil Services		
Guidance and Counseling Services	3110	0.00
Psychological Services	3120	0.00
Attendance and Social Work Services	3130	0.00
Health Services	3140	0.00
Speech Pathology and Audiology Services	3150	0.00
Pupil Testing Services	3160	0.00
Pupil Transportation	3600	0.00
Food Services	3700	0.00
Other Pupil Services	3900	0.00
Ancillary Services	4000-4999	38,651.27
Community Services	5000-5999	9,497.38
Enterprise	6000-6999	0.00
General Administration	7000-7999	0.00
Plant Services	8000-8999	3,948,742.60
Other Outgo	9000-9999	0.00
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>		<b>43,975,998.00</b>
<b>BALANCE (Total Available minus Total Expenditures and Other Financing Uses)</b>		<b>0.00</b>

2012-13 Education Protection Account  
Program by Resource Report  
Expenditures by Function - Detail

Bowling Green Charter  
Expenditures through: June 30, 2013  
For Fund 01, Resource 1400 Education Protection Account

Description	Object Codes	Amount
<b>AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>		
Adjusted Beginning Fund Balance	9791-9795	0.00
Revenue Limit Sources	8010-8099	
Federal Revenue	8100-8299	0.00
Other State Revenue	8300-8599	797,017.00
Other Local Revenue	8600-8799	0.00
All Other Financing Sources and Contributions	8900-8999	0.00
Deferred Revenue	9650	0.00
<b>TOTAL AVAILABLE</b>		<b>797,017.00</b>
<b>EXPENDITURES AND OTHER FINANCING USES</b>		
(Functions 1000-9999)	Function Codes	
Instruction	1000-1999	797,017.00
Instruction-Related Services		
Instructional Supervision and Administration	2100-2150	0.00
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
Pupil Services		
Guidance and Counseling Services	3110	0.00
Psychological Services	3120	0.00
Attendance and Social Work Services	3130	0.00
Health Services	3140	0.00
Speech Pathology and Audiology Services	3150	0.00
Pupil Testing Services	3160	0.00
Pupil Transportation	3600	0.00
Food Services	3700	0.00
Other Pupil Services	3900	0.00
Ancillary Services	4000-4999	0.00
Community Services	5000-5999	0.00
Enterprise	6000-6999	0.00
General Administration	7000-7999	0.00
Plant Services	8000-8999	0.00
Other Outgo	9000-9999	0.00
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>		<b>797,017.00</b>











# Resolution No. 2751: Transfer of 2012-13 Expenditures to Education Protection Account Funds

## Board Item#10.4

May 16, 2013



## Transfer of FY 2012-13 Expenditures to Education Protection Accounts

- ‡ Proposition 30 added Article XIII, Section 36 and created in the state general fund Education Protection Account (EPA) to receive and disburse revenues derived from the incremental increases in taxes imposed by Article XIII, Section.36
- ‡ A new, unique, required account code Resource, 1400, was created within the mandated California Educational Standardized Account Code Structure (SACS)



## Transfer of FY 2012-13 Expenditures to Education Protection Accounts (cont.)

- ‡ Proposition 30 requires that the use of Education Protection Account (EPA) funds be determined by the governing board at an open public meeting
- ‡ Proposition 30 specifies that school districts may not use EPA funds for salaries of administrators or any other administrative costs
- ‡ California Department of Education (CDE) has interpreted that administrative costs as used in Proposition 30, means anything defined as administration in the California School Accounting Manual (CSAM). Administrative costs include general administration, school administration, and instructional administration:



## Transfer of FY 2012-13 Expenditures to Education Protection Accounts (cont.)

- ‡ The activities that EPA funds may be used for are:
  - ‡ Instruction
  - ‡ Instructional Library
  - ‡ Media and Technology
  - ‡ Ancillary Services (Example Extra Curricular, Sports)
  - ‡ Community Services
  - ‡ Plant Services (Facilities)



# Projected EPA Fund Receipts & Disbursements

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# Projected EPA Fund Receipts & Disbursements (est.)



# Projected EPA Fund Receipts & Disbursements (est.)

Bowling Green Charter  
Projected Revenue/Expenditures through: June 30, 2013  
For Fund 01, Resource 1400 Education Protection Account

Description	Object Codes	Amount
AMOUNT AVAILABLE FOR THIS FISCAL YEAR		
Adjusted Beginning Fund Balance	9791-9795	0.00
Revenue Limit Sources	8010-8099	
Federal Revenue	8100-8299	0.00
Other State Revenue	8300-8599	797,017.00
Other Local Revenue	8600-8799	0.00
All Other Financing Sources and Contributions	8900-8999	0.00
Deferred Revenue	9650	0.00
<b>TOTAL AVAILABLE</b>		<b>797,017.00</b>



# Projected EPA Fund Receipts & Disbursements (cont.)

Bowling Green Charter		
Projected Revenue/Expenditures through: June 30, 2013		
For Fund 01, Resource 1400 Education Protection Account		
Description	Object Codes	Amount
<b>EXPENDITURES AND OTHER FINANCING USES</b>		
(Functions 1000-9999)	Function Codes	
Instruction	1000-1999	797,017.00
Instruction-Related Services		
Instructional Supervision and Administration	2100-2150	0.00
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
Pupil Services		
Guidance and Counseling Services	3110	0.00
Psychological Services	3120	0.00
Attendance and Social Work Services	3130	0.00
Health Services	3140	0.00
Speech Pathology and Audiology Services	3150	0.00
Pupil Testing Services	3160	0.00
Pupil Transportation	3600	0.00
Food Services	3700	0.00
Other Pupil Services	3900	0.00
Ancillary Services	4000-4999	0.00
Community Services	5000-5999	0.00
Enterprise	6000-6999	0.00
General Administration	7000-7999	0.00
Plant Services	8000-8999	0.00
Other Outgo	9000-9999	0.00
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>		<b>797,017.00</b>
<b>BALANCE (Total Available minus Total Expenditures and Other Financing Uses)</b>		<b>0.00</b>



# Projected EPA Fund Receipts & Disbursements (est.)







# Projected EPA Fund Receipts & Disbursements (est.)

New Technology High		
Projected Revenue/Expenditures through: June 30, 2013		
For Fund 01, Resource 1400 Education Protection Account		
Description	Object Codes	Amount
<b>EXPENDITURES AND OTHER FINANCING USES</b>		
(Functions 1000-9999)		
Instruction	Function Codes 1000-1999	343,607.00
Instruction-Related Services		
Instructional Supervision and Administration	2100-2150	0.00
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
Pupil Services		
Guidance and Counseling Services	3110	0.00
Psychological Services	3120	0.00
Attendance and Social Work Services	3130	0.00
Health Services	3140	0.00
Speech Pathology and Audiology Services	3150	0.00
Pupil Testing Services	3160	0.00
Pupil Transportation	3600	0.00
Food Services	3700	0.00
Other Pupil Services	3900	0.00
Ancillary Services	4000-4999	0.00
Community Services	5000-5999	0.00
Enterprise	6000-6999	0.00
General Administration	7000-7999	0.00
Plant Services	8000-8999	0.00
Other Outgo	9000-9999	0.00
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>		<b>343,607.00</b>
<b>BALANCE (Total Available minus Total Expenditures and Other Financing Uses)</b>		<b>0.00</b>



# Projected EPA Fund Receipts & Disbursements (Est.)

Sacramento City Unified School District  
 Projected Revenue/Expenditures through: June 30, 2013  
 For Fund 01, Resource 1400 Education Protection Account

Description	Object Codes	Amount
<b>AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>		
Adjusted Beginning Fund Balance	9791-9795	0.00
Revenue Limit Sources	8010-8099	43,975,998.00
Federal Revenue	8100-8299	0.00
Other State Revenue	8300-8599	0.00
Other Local Revenue	8600-8799	0.00
All Other Financing Sources and Contributions	8900-8999	0.00
Deferred Revenue	9650	0.00
<b>TOTAL AVAILABLE</b>		<b>43,975,998.00</b>







# Projected EPA Fund Receipts & Disbursements

## Questions?

