## SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

			Agenda Ite	m#
<u>Meeting</u>	Date	: May 16, 2013		
<u>Subject</u>		Resolution No. 2751: Account Funds	Transfer of 2012 -13 Expenditures to Education Prote	ction
		mation Item Only oval on Consent Agend	a	

**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 includes:

Proposition 30. Proposition 30

- 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

Administrative Services

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#### 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
AMOUNT AVAILABLE FOR THIS FISCAL YEAR	•	
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
TOTAL AVAILABLE		43,975,998.00
EXPENDITURES AND OTHER FINANCING USES		
(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
TOTAL EXPENDITURES AND OTHER FINANCING U	SES	43,975,998.00
BALANCE (Total Available minus Total Expenditures and C	Other Financing Uses)	0.00

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### 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
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
TOTAL AVAILABLE		797,017.00
EXPENDITURES AND OTHER FINANCING USES		
(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
TOTAL EXPENDITURES AND OTHER FINANCING US	SES	797,017.00





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

Board Item#10.4

May 16, 2013



## 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 y ascreated within the mandated California Educational Standardized Account Code Structure (SACS)



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# Transfer of FY 201213 Expenditures of Education Protection Accounts (cont.)

- ‡ Proposition30 requires that the use of Education Protection Accoun(EPA) unds be determined by the governing board at an open public meeting
- ‡ Proposition 30 specifies thathool districts may not use EPA funds for salaries fits of administrators any other administrative costs
- ‡ CaliforniaDepartment 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, an instructional administration:



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# Education Protection Accounts (cont.)

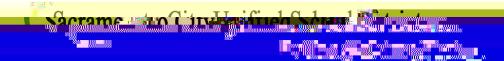
- † The activities that EPM nds maybe used for are:
  - **‡** Instruction
  - **‡ Instructional Library**
  - ‡ Media and Technology
  - ‡ Ancillary Services (Example Extra Curricular, Sports)
  - **‡ Community Services**
  - ‡ Plant Services (Facilities)



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## Bowling Green Charter

Projected Revenu/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
TOTAL AVAILABLE		797,017.00





Bowling Green Charter

Projected Revenu/Expenditures through: June 30, 2013 For Fund 01, Resource 1400 Education Protection Account

Description	Object Codes	Amount
EXPENDITURES AND OTHER FINANCING USES		
(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
TOTAL EXPENDITURES AND OTHER FINANCING U	797,017.00	
BALANCE (Total Available minus Total Expenditures and	0.00	







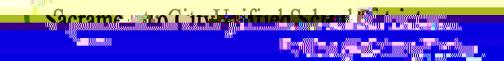


#### New Technology High

Projected Revenu/Expenditures through: June 30, 2013 For Fund 01, Resource 1400 Education Protection Account

Description	Object Codes	Amount
EXPENDITURES AND OTHER FINANCING USES		
(Functions 1000-9999)	Function Codes	
Instruction	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
TOTAL EXPENDITURES AND OTHER FINANCING US	343,607.00	
BALANCE (Total Available minus Total Expenditures and 0	0.00	





### Sacramento City Unified School District

Projected Revenu/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	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
TOTAL AVAILABLE		43,975,998.00



Sacramento City Unified School District Projected Revenu/Expenditures through: June 30, 2013





## Questions?

