

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 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 California School Accounting Manual (CSAM). 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

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IV. Goals, Objectives and Measures:

Comply with the Constitutional Amendment that Proposition 30 added.

V. Major Initiatives:

- Support implementation of the Strategic Plan 2010-2014
- Fiscal stability for 2012-13 and outlying years
- Utilizing funds prudently and effectively

VI. Results:

Continued review and updates given to the Board, staff and community will provide information needed to make knowledgeable fiscal decisions.

VII. Lessons Learned/Next Steps:

- Continue to monitor the fiscal health of the district and the state
- Work closely with the Sacramento County Office of Education and provide necessary information
- Evaluate the changes made during the May Revise
- Prepare the Third Interim Report

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION

RESOLUTION NO. 2751

Authorizing the Transfer of 2012-13 Expenditures to Education Protection Account Funds

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 revenues derived from the incremental increases in taxes imposed by Article XIII, Section 36(f);

WHEREAS, before June 30 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 established under Proposition 30 shall not be used to pay any costs incurred by the Legislature, the Governor, or agency of state government;

2. In compliance with Article XIII, Section 36(e), with the California Constitution, the governing board of the Sacramento City Unified School District has determined to spend the monies received from the Education Protection Act as attached.

AUTHORIZED SIGNATURES:

Jonathan P. Raymond
Superintendent

Ken A. Forrest
Chief Business Officer

PASSED AND ADOPTED by the Sacramento City Unified School District Board of Education on this 16th day of May, 2013 by the following vote:

AYES: _____
NOES: _____
ABSTAIN: _____
ABSENT: _____

Jeff Cuneo
President of the Board of Education

ATTESTED TO:

Jonathar P. Raymond
Secretary of the Board of Education

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 USES		43,975,998.00
BALANCE (Total Available minus Total Expenditures and Other Financing Uses)		0.00

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 USES		797,017.00

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

George Washington Carver School of Arts and Science
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	315,665.00
Other Local Revenue	8600-8799	0.00
All Other Financing Sources and Contributions	8900-8999	0.00
Deferred Revenue	9650	0.00
TOTAL AVAILABLE		315,665.00
EXPENDITURES AND OTHER FINANCING USES		
(Functions 1000-9999)	Function Codes	
Instruction	1000-1999	315,665.00
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



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
TOTAL AVAILABLE		797,017.00



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
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 USES		797,017.00
BALANCE (Total Available minus Total Expenditures and Other Financing Uses)		0.00



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
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 USES		343,607.00
BALANCE (Total Available minus Total Expenditures and Other Financing Uses)		0.00



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
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



Projected EPA Fund Receipts & Disbursements (est.)

Questions?

