



**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 an 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 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:



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

The MET
 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	343,161.00
Other Local Revenue	8600-8799	0.00
All Other Financing Sources and Contributions	8900-8999	0.00
Deferred Revenue	9650	0.00
TOTAL AVAILABLE		343,161.00



Projected EPA Fund Receipts & Disbursements (cont.)

The MET		
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	343,161.00
Instruction-Related Services		
Instructional Supervision and Administration	2100-2150	0.00
AU of a 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		343,161.00
BALANCE (Total Available minus Total Expenditures and Other Financing Uses)		0.00



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
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 (cont.)

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 (cont.)

George Washington Carver School of Arts and Science
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	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



Projected EPA Fund Receipts & Disbursements (cont.)

George Washington Carver School of Arts and Science 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	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
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		315,665.00
BALANCE (Total Available minus Total Expenditures and Other Financing Uses)		0.00



Projected EPA Fund Receipts & Disbursements (cont.)

New Technology High
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	343,607.00
Other Local Revenue	8600-8799	0.00
All Other Financing Sources and Contributions	8900-8999	0.00
Deferred Revenue	9650	0.00
TOTAL AVAILABLE		343,607.00



Projected EPA Fund Receipts & Disbursements (cont.)

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 (cont.)

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 (cont.)

Sacramento City Unified School District		
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	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



Projected EPA Fund Receipts & Disbursements (cont.)

Questions?

