



SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item# 10.4

APPROVED

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
- Conference (for discussion only)
- Conference/First Reading (Action Anticipated: _____)
- Conference/Action
- Action
- Public Hearing

Division: Administrative Services

Recommendation: Approve Resolution No. 2751: Authorizing the Transfer of 2012-13 Expenditures to Education Protection Account (EPA) Funds.

Background/Rationale: 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 standardized account code structure (SACS) Resource 1400 was created. These codes are required to be used by all local educational agencies, including charter schools.

Financial Considerations: None. The EPA entitlement merely replaces state aid funds that have always been reported in Resource 0000.

Documents Attached:

1. Executive Summary
2. Resolution No. 2751
3. Transfer of Revenues and Expenditures to new Resource 1400 for Sacramento City Unified School District and Dependent Charter Schools: Bowling Green Charter, George Washington Carver School of Arts and Science, The MET and New Technology High.

Estimated Time of Presentation: 5 Minutes

Submitted by: Ken A. Forrest, Chief Business Officer
Gerardo Castillo, CPA, Director III, Budget Services

Approved by: Jonathan P. Raymond, Superintendent

**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 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 [as established under Proposition 30] 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;

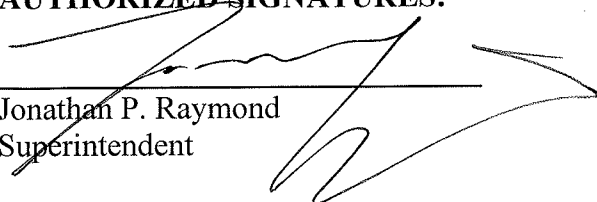
WHEREAS, expenses incurred by community college districts, county offices of education, school districts and charter schools to comply with the additional audit requirements of Article XIII, Section 36 may be paid with funding from the Education Protection Act and shall not be considered administrative costs for purposes of Article XIII, Section 36.

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 Sacramento City Unified School District;

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

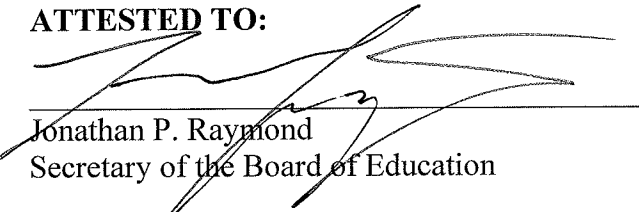

Ken A. Forrest
Chief Business Officer

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: 4
NOES: 0
ABSTAIN: 0
ABSENT: 3


Jeff Cuneo
President of the Board of Education

ATTESTED TO:


Jonathan P. Raymond
Secretary of the Board of Education