

**San Ysidro School District
2013-2014 Education Protection Account (EPA) Expenditure Report**

Proposition 30, *The Schools and Local Public Safety Protection Act of 2012*, approved by the voters on November 6, 2012, temporarily increases the states sales tax rate for all taxpayers and the personal income tax rates for upper-income taxpayers.

The new revenues generated from Proposition 30 are deposited into a newly created state account called the Education Protection Account (EPA). School districts, county offices of education, and charter schools (LEAs) receive funds from the EPA based on their proportionate share of the statewide revenue amount. A corresponding reduction is made to an LEA’s State Aid revenue entitlement. LEAs receive EPA payments on a quarterly basis.

Proposition 30 provides that all K-14 local agencies have the sole authority to determine how the funds received from the EPA are spent, but with these provisions:

- The spending plan must be approved by the governing board during a public meeting.
- EPA funds cannot be used for the salaries or benefits of administrators or any other administrative costs. Refer to the attached list of functions for which EPA funds may be used.
- Each year, the local agency must publish on its website an accounting of how much money was received from the EPA and how the funds were expended.

San Ysidro School District actual 2013-2014 EPA Entitlement	\$	5,250,793.00
San Ysidro School District 2012-2013 EPA Adjustment	\$	36,392.00
San Ysidro School District total EPA funding available in 2013-2014	\$	5,287,185.00

As proposed, EPA funds were used to cover salary and benefit costs of non-administrative certificated and classified staff. The difference in revenue and/or expenditures from the proposed spending plan was adjusted in teacher salaries.

Certificated Positions			
Position	Number of Employees	SACS Function	Total Cost
Classroom Teachers	47.5	1000	\$ 4,267,051
Total	47.5		\$ 4,267,051

Classified Positions			
Position	Number of Employees	SACS Function	Total Cost
Custodians	28	8200	\$ 1,020,134
Total	28		\$ 1,020,134

2013-14 Education Protection Account
Program by Resource Report
Expenditures by Function - Detail

Expenditures through: June 30, 2014

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	5,287,185.00
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		5,287,185.00
EXPENDITURES AND OTHER FINANCING USES		
(Objects 1000-7999)		
Instruction	1000-1999	4,267,050.96
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	1,020,134.04
Other Outgo	9000-9999	0.00
TOTAL EXPENDITURES AND OTHER FINANCING USES		5,287,185.00
BALANCE (Total Available minus Total Expenditures and Other Financing Uses)		0.00

EXPENDITURE ACCOUNTS BUDGET INQUIRY

Fiscal Year: 1314

Fund-Sub: 03-00

Budget Type: Revised Budget

	Res	Sub	Goal	Func	Sub	Objt	Sub	Sch	Loc	Cctr	PjYr	Respn
From	1400	000	0000	0000	000	1000	000	000	*			
To	1400	999	9999	9999	999	7999	999	999	ZZZ			

Function	Description	Budget	Accum. Trans	Encumbrances	Remaining Bal.	Remaining %
1000-000	INSTRUCTION	\$4,267,051.00	\$4,267,050.96	\$0.00	\$0.04	0
8200-000	OPERATIONS	\$1,020,134.00	\$1,020,134.04	\$0.00	(\$0.04)	
	TOTAL	\$5,287,185.00	\$5,287,185.00	\$0.00	\$0.00	0