

**San Ysidro School District  
2012-2013 Education Protection Account (EPA) Spending Plan  
Actual Expenses**

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) will receive funds from the EPA based on their proportionate share of the statewide revenue limit amount. A corresponding reduction is made to an LEA's revenue limit EPA entitlement. LEAs will receive EPA payments quarterly beginning with the 2013-14 Fiscal Year.

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 2012-2013 EPA Entitlement **\$ 5,429,760.00**

It is proposed that EPA funds be used to cover salary and benefit costs of non-administrative certificated and classified staff. The percentage of funds used per group is determined by their share of costs to the general fund.

Group	Percentage of GF Cost per group	Percentage applied to EPA funds	Amount
Certificated	67%	75.28%	\$ 4,087,572
Classified	22%	24.72%	\$ 1,342,188
Management	11%	Not eligible	Not eligible
<b>Total</b>	<b>11%</b>	<b>100.00%</b>	<b>\$ 5,429,760</b>

Certificated Positions			
Position	Number of Employees	SACS Function	Cost
District Nurse	1	3140	\$ 92,880
Psychologists	5	3120	\$ 341,379
Classroom Teachers	42	1000	\$ 3,653,312
<b>Total</b>	<b>48</b>		<b>\$ 4,087,572</b>

Classified Positions			
Position	Number of Employees	SACS Function	Cost
Licensed Vocational Nurse	1	3140	\$ 51,868
Health Clerks	6	3140	\$ 214,916
Gardeners	2	8200	\$ 103,322
Custodians	29	8200	\$ 972,082
<b>Total</b>	<b>38</b>		<b>\$ 1,342,188</b>

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

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

Description	Object Codes	Amount
<b>AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>		
Adjusted Beginning Fund Balance	9791-9795	0.00
Revenue Limit Sources	8010-8099	5,429,760.00
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
<b>TOTAL AVAILABLE</b>		<b>5,429,760.00</b>
<b>EXPENDITURES AND OTHER FINANCING USES</b>		
<b>(Objects 1000-7999)</b>		
<b>Function Codes</b>		
Instruction	1000-1999	3,653,312.00
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	341,379.00
Attendance and Social Work Services	3130	0.00
Health Services	3140	359,664.00
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	1,075,405.00
Other Outgo	9000-9999	0.00
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>		<b>5,429,760.00</b>
<b>BALANCE (Total Available minus Total Expenditures and Other Financing Uses)</b>		<b>0.00</b>

EXPENDITURE ACCOUNTS BUDGET INQUIRY

Fiscal Year: 1213

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	\$3,653,336.00	\$3,653,312.39	\$0.00	\$23.61	0
3120-000	PSYCHOLOGICAL SERVICES	\$341,395.00	\$341,379.31	\$0.00	\$15.69	0
3140-000	HEALTH SERVICES	\$359,693.00	\$359,664.90	\$0.00	\$28.10	0
8200-000	OPERATIONS	\$1,075,436.00	\$1,075,403.40	\$0.00	\$32.60	0
	<b>TOTAL</b>	<b>\$5,429,860.00</b>	<b>\$5,429,760.00</b>	<b>\$0.00</b>	<b>\$100.00</b>	<b>0</b>