

**San Francisco Unified School District**  
**Summary of Expenditures Under the Education Protection Account**  
**FY 2012-2013**

Proposed Expenditures through: June 30, 2013  
Fund 05, Resource 14000-Education Protection Account

In accordance with guidelines established by the California Department of Education for the accounting of EPA expenditures, due to the unique characteristics of county offices of education in that their principal instructional programs are typically reported as restricted, it may be necessary for COEs to transfer EPA funds to other resources in order to keep program accounting intact and to avoid splitting program expenditures between two resource codes, especially when the program revenue has historically been a revenue limit transfer from unrestricted general funds and where now reporting the related EPA revenues and expenditures separately would be inconsistent with past practice.

Therefore, EPA funds received by the San Francisco County Office of Education will be transferred to the Juvenile Court program (Resource 24100) in lieu of this program receiving an equivalent transfer of revenue limit funds.

Description	Codes	Amount
<b>AMOUNT AVAILABLE FOR THIS FISCAL YEAR 2012-2013</b>		
	<b>Object</b>	
Adjusted Beginning Fund Balance	9791-9795	\$ -
Total County Revenue Limit Sources, excluding EPA	8011-8099	\$ 11,300,731
EPA Amount <i>This amount is approximate</i>	8012	\$ 754,422
<b>A.TOTAL AVAILABLE IN EPA</b>		<b>\$ 754,422</b>
<b>Transfer of EPA Funds to County Court Program (Resource 24100)</b>	8019	<b>\$ (754,422)</b>
<b>EXPENDITURES AND OTHER FINANCING USES</b>		
	<b>Function</b>	
Instruction	1000-1999	\$ 754,422
Instruction-Related Services		
Instructional Supervision and Administration	2100-2150	
AU of a Multidistrict SELPA	2200	
Instructional Library, Media, and Technology	2420	
Other Instructional Resources	2490-2495	
School Administration	2700	
Pupil Services		
Guidance and Counseling Services	3110	
Psychological Services	3120	
Attendance and Social Work Services	3130	
Health Services	3140	
Speech Pathology and Audiology Services	3150	
Pupil Testing Services	3160	
Pupil Transportation	3600	
Food Services	3700	
Other Pupil Services	3900	
Ancillary Services	4000-4999	
Community Services	5000-5999	
Enterprise	6000-6999	
General Administration	7000-7999	
Plant Services	8000-8999	
Other Outgo	9000-9999	
<b>B.TOTAL EXPENDITURES AND OTHER FINANCING USES IN EPA</b>		<b>\$ 754,422</b>
<b>Balance (Total Available minus Total Expenditures and Other Financing Uses, A-B)</b>		<b>\$ -</b>

Note: Grey-shaded cells indicate expenditures in these functions cannot be charged to EPA