

**SAN YSIDRO SCHOOL DISTRICT
GOVERNING BOARD AGENDA**

TO: Governing Board

BOARD MEETING DATE: September 9, 2021

VIA: Gina A. Potter, Ed.D.
Superintendent

FROM:
Business Services
Marilyn Adrianzen, Chief Business Official

Informational
 Action

AGENDA ITEM: EDUCATION PROTECTION ACCOUNT (PROP 55) –
EXPENDITURE REPORT FOR FISCAL YEAR 2020-21

BACKGROUND INFORMATION:

Proposition 55 amends Proposition 30 effective November 8, 2016, temporarily increases the states sales tax rate for all taxpayers and the personal income tax rates for upper-income taxpayers. The revenues generated from Proposition 55 are deposited into a created state account called the Education Protection Account (EPA).

The San Ysidro School District’s Governing Board approved the EPA Spending Plan for 2020-21 on June 25, 2020. At that time, revenue and expenditures were estimated at \$841,600.00. At year end of 2020-21, the actual amount allocated to the District was \$1,034,521.03. Eligible expenditures in the amount of \$1,034,521.03. were allocated to certificated salary costs as described in the original Spending Plan. The EPA Expenditure Report for 2020-21 will be available to the public on the District’s website.

RECOMMENDATION:

Information Only.

LCAP GOAL AND ACTION/SERVICE (please indicate):

Renewal **New** **Amendment** **Ratify** **Other**

Financial Implications?

Are funds for this item available in the 2021-2022 Budget?

Requisition #

Yes No

Yes No

N/A

(Amount)

N/A

(Name of funding source and/or location)

Recommended for: Approval Denial Certification Requested Yes No

Expenditures through:
For Fund(s), Resource(s), and Project Year(s):

01 1400 0 Education Protection Account

Description		Amount
AMOUNT AVAILABLE FOR THIS FISCAL YEAR		
	Object Codes	
Adjusted Beginning Fund Balance	9791-9795	0.00
LCFF Sources	8010-8099	1,034,521.03
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
Unearned Revenue	9650	0.00
TOTAL AVAILABLE		1,034,521.03
EXPENDITURES AND OTHER FINANCING USES		
(Objects 1000-7999)		
	Function Codes	
Instruction	1000-1999	1,034,521.03
Instruction-Related Services	2000-2999	0.00
Pupil Services	3000-3999	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		1,034,521.03
BALANCE (Total Available minus Total Expenditures and Other Financing Uses)		0.00
INDIRECT COSTS AS A PERCENTAGE OF ELIGIBLE EXPENDITURES		
Eligible Expenditures (Objects 1000-5999 except objects 5100-5199)		1,034,521.03
Indirect Costs (Objects 7310 and 7350)		0.00
Indirect Costs divided by Eligible Expenditures		0.00%