

**2018-19 Education Protection Account  
Program by Resource Report  
Expenditures by Function - Detail**

**Budgeted Expenditures through June 30, 2019**

Description	Object Codes	Amount
<b>REVENUES AND OTHER FINANCING SOURCES</b>		
Beginning Fund Balance	9791-9795	0.00
Revenue Limit Sources	8010-8099	5,520,460.00
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
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>		<b><u>\$5,520,460.00</u></b>
<b>EXPENDITURES AND OTHER FINANCING USES</b>		
	Function Codes	
Instruction	1000-1999	5,520,460.00
Instructional Supervision and Administration	2100-2150	0.00
Admin Unit (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
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	0.00
Other Outgo	9000-9999	0.00
<b>TOTAL EXPENDITURES AND OTHER FINANCING</b>		<b><u>\$5,520,460.00</u></b>
<b>BALANCE AVAILABLE</b>		<b>\$0.00</b>

**San Ysidro School District**  
**2018-19**  
**Education Protection Account (EPA) Spending Details**

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 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. 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 2018-19 Budgeted EPA Entitlement  
\$5,520,460.00

It was proposed that 100% of the 2018-19 EPA funds be used to cover salary and benefits of regular classroom teachers. Below report shows the projected 2018-19 EPA expenditures