

San Ysidro School District

2016-17 Education Protection Account (EPA) Spending Plan

In accordance with Article XIII, Section 36, of the California Constitution, each school district, charter school, community college district, and county office of education must determine how monies received from the Education Protection Account (EPA) will be spent in its schools. It also requires the use of EPA funds to be determined by the governing board at an open public meeting

Proposition 30 added Article XIII, Section 36 to the California Constitution effective November 7, 2012. The new revenues derived from Proposition 30 are deposited into a newly created state account called Education Protection Account (EPA). Before June 30th of each year, the Chief Business Official will estimate the amount that will be transferred into the EPA. EPA revenue funds will be accounted for in Object Code 8012 and Resource Code 1400.

In addition, EPA funds shall not be used for the salaries and benefits of administrators or any other administrative costs. The District must post on its website an accounting of funds received from the EPA and how funds will be spent. An annual audit will be required to verify that EPA funds were properly disbursed and expended.

Goals

Improve efficiency in current spending and obtain alternative sources of funding to support our educational programs.

It is proposed that the San Ysidro School District estimated 2016-17 EPA Entitlement funds be used to cover for Instruction as indicated in the attached Program by Resource Report.

Estimated EPA Entitlement: \$6,107,624.00

San Ysidro School District
 2016-2017 Education Protection Account
 Program by Resource Report
 Expenditures by Funtion - Detail

Expenditures through: June 30, 2017

For Fund 01, Resource 1400 Education Protection Account

Description	Object Codes	Amount
AMOUNT AVAILABLE FOR THIS FISCAL YEAR		
Adjusted Beginning Fund Balance	9791-9795	-
LCFF	8010-8099	6,107,624.00
Federal Revenue	8100-8299	-
Other State Revenue	8300-8599	-
Other Local Revenue	8600-8799	-
All Other Financing Sources and Contributions	8900-8999	-
Deferred Revenue	9650	-
TOAL AVAILABLE		6,107,624.00
EXPENDITURES AND OTHER FINANCING USES		
(Objects 1000-7999)		
	Function Codes	
Instruction	1000-1999	6,107,624.00
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	-
Pupli 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	-
TOTAL EXPENDITURES AND OTHER FINANCING USES		\$ 6,107,624.00
BALANCE (Total Available minus Total Expenditures and Other Financing Uses)		-