

**SAN YSIDRO SCHOOL DISTRICT
GOVERNING BOARD AGENDA**

TO: Governing Board

BOARD MEETING DATE: September 10, 2026

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

FROM:
Business Services
Marilyn Adrianzen, Chief Business Official

☒ Informational
☐ Action

AGENDA ITEM: EDUCATION PROTECTION ACCOUNT (EPA) FOR 2025-26
EXPENDITURE REPORT

BACKGROUND INFORMATION:

Proposition 55 amends Proposition 30, effective November 8, 2016, and temporarily increases the state's 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 newly created state account called the Education Protection Account (EPA).

The San Ysidro School District's Governing Board approved Resolution No. 24/25-0043 for the 2025-26 EPA Spending Plan on June 24, 2025. At that time, revenue and expenditures were estimated at \$787,053.00. At the year-end of 2025-26, the actual amount allocated to the District was \$786,740.15. Eligible expenditures in the amount of \$776,022.00 were allocated to certificated salary costs as described in the original Spending Plan. The EPA Expenditure Report for 2025-26 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?

☐ Yes ☒ No

Are funds for this item available in the 2026-2027 Budget?

☐ Yes ☐ No

Requisition #

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		
Adjusted Beginning Fund Balance	9791-9795	10,718.15
LCFF Sources	8010-8099	776,022.00
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
Unearned Revenue	9650	0.00
TOTAL AVAILABLE		786,740.15
EXPENDITURES AND OTHER FINANCING USES		
(Objects 1000-7999)		
Instruction	1000-1999	776,022.00
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		776,022.00
BALANCE (Total Available minus Total Expenditures and Other Financing Uses)		10,718.15
INDIRECT COSTS AS A PERCENTAGE OF ELIGIBLE EXPENDITURES		
Eligible Expenditures (Objects 1000-5999 except objects 4700 & 5100-5199)		776,022.00
Indirect Costs (Objects 7310 and 7350)		0.00
Indirect Costs divided by Eligible Expenditures		0.00%