San Diego County Office of Education
Education Protection Account (EPA)
Program by Resource Report
Expenditures by Function - Detail
Unaudited Actual Revenues and Expenditures for Fiscal Year 2025-26
For Fund 01, Resource 1400 Education Protection Account

Description	Object Codes	Amount
AMOUNT AVAILABLE FOR THIS FISCAL YEAR		
Adjusted Beginning Fund Balance	9791-9795	0.00
Local Control Funding Formula Sources	8010-8099	185,082.00
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
Deferred Revenue	9650	0.00
TOTAL AVAILABLE		185,082.00
EXPENDITURES AND OTHER FINANCING USES	**Function Codes**	
(Objects 1000-7999)		
Instruction	1000-1999	0.00
Instruction-Related Services		
Instructional Supervision and Administration	2100-2150	0.00
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
Pupil Services		
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	185,082.00
Plant Services	8000-8999	0.00
Other Outgo	9000-9999	0.00
TOTAL EXPENDITURES AND OTHER FINANCING USES		185,082.00
BALANCE (Total Available minus Total Expenditures and Other Financing Uses)		0.00

The San Diego County Office of Education is using the EPA funding for salaries and benefits for Business Advisory Services staff that provide technical assistance and oversight for school districts on fiscal issues. The staff provide AB 1200 fiscal oversight, including reviewing each district's adopted budget, interim budget reports, unaudited actual report, audit resolution process, proposed collective bargaining agreements and assistance on various topics such as property taxes, special education funding and categorical funding.