

SAN YSIDRO SCHOOL DISTRICT

GOVERNING BOARD AGENDA

TO: Governing Board

BOARD MEETING DATE: September 7, 2023

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

FROM:
Business Services
Marilyn Adrianzen, Chief Business Official

☐ Informational
☒ Action

AGENDA ITEM: EDUCATION PROTECTION ACCOUNT EXPENDITURE REPORT FOR
FISCAL YEAR 2022-23

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 2022-23 on June 23, 2022. At that time, revenue and expenditures were estimated at \$818,690.00. At year end of 2022-23, the actual amount allocated to the District was \$825,252.00. Eligible expenditures in the amount of \$842,252.00 were allocated to certificated salary costs as described in the original Spending Plan. The EPA Expenditure Report for 2022-23 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 2023-2024 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

Unaudited Actuals
2022-23 Unaudited Actuals
Program by Resource Report
Expenditures by Function - Summary

37 68379 0000000
Report PGM
D8AHNB7J8(2022-23)

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	0.00
LCFF Sources	8010-8099	828,252.00
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		828,252.00
EXPENDITURES AND OTHER FINANCING USES		
(Objects 1000-7999)		
Instruction	1000-1999	828,252.00
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		828,252.00
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 4700 & 5100-5199)		828,252.00
Indirect Costs (Objects 7310 and 7350)		0.00
Indirect Costs divided by Eligible Expenditures		0.00%