San Dieguito Union High School District
2016-17 Education Protection Account (EPA) Spending Plan
Actual Expenses

Proposition 30, *The Schools and Local Public Safety Protection Act of 2012* , approved by the voters on November 6, 2012, temporirily 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. Basic Aid districts will also receive the EPA funding. LEA's will receive EPA payments quarterly beinning 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. Refer to the attached list of functions for which EPA funds may be used.
- 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 Dieguito Union High School District actual 2015-16 EPA Entitlement **$ 2,482,362.00**
(includes additional prior year revenue)

2015-16 Education Protection Account
Program by Resource Report
Expenditures by Function - Detail

Actual Expenditures through: June 30, 2016
For Fund 01, Resource 1400 Education Protection Account

Description	Object Codes	Amount
AMOUNT AVAILABLE FOR THIS FISCAL YEAR		
Adjusted Beginning Fund Balance	9791-9795	-
Revenue Limit Sources	8010-8099	2,482,362.00
TOTAL AVAILABLE		2,482,362.00
EXPENDITURES AND OTHER FINANCING USES		
(Objects 1000-7000)		
Instruction	1000-1999	2,482,362.00
Instruction Related Services	2000-2999	-
Pupil Services	3000-3999	-
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		2,482,362.00
BALANCE (Total Available minus Total Expenditures and Other Financing Uses)		**-**