San Bernardino County Superintendent of Schools
Transforming lives through education

Ted Alejandre
County Superintendent

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TO: **Chief Business Officials and Directors of Fiscal Services (K-12, COEs, Charters, Community Colleges)**

SUBJECT: **Education Protection Account (EPA) Requirements**

Pursuant to Article XIII, Section 36 of the California Constitution, school districts, county offices of education, and community college districts (LEAs) are required to post an accounting of funds received from the Education Protection Account (EPA) and how those funds were expended on their district website. Additionally, each LEA's governing board is also required to discuss and determine the use of EPA funds at an open public meeting prior to June 30 annually. Although the language is not specific, it is our recommendation that districts make an accounting of current year EPA revenues received, how they are spent, and provide an estimate for EPA revenues and expenditures for the upcoming budget year.

For your convenience, enclosed are a sample resolution and a sample exhibit that districts may use for both the spending determinations and website posting requirements. However, districts are not required to use this format. The sample exhibit mirrors the Program by Resource Report from the CDE's SACS web system. Please note that in the sample exhibit, expenditures are displayed by function code and not by object code. The language in the constitutional amendment requires that funds shall not be used for the salaries and benefits of administrators or any other administrative costs.

Entitlements are calculated pursuant to Education Code 42238.03(c)(8). Entitlements for the current year EPA can be found on CDE's Web site at http://www.cde.ca.gov/fg/aa/pa/epa.asp. EPA revenues can be found on the EPA worksheet of the Local Control Funding Formula (LCFF) calculator.

If you have any questions or concerns about EPA reporting requirements, please call your Business Services Advisor at (909) 386-9675.

Sincerely,

Ted Alejandre
County Superintendent of Schools
Thomas G. Cassida, Jr.
Director, Business Advisory Services

TGC:sb

Attachments: Sample Resolution and Sample Exhibit (Excel)

J:\Bulletin\2025-26\26-036 EPA Requirements