

AGENDA ITEM: Approval of Education Protection Account (EPA) for 2026-27

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☐ Consent

Board Date 9/14/26

☐ Information Only

☒ Discussion/Action

Background Information

Proposition 30 added Article XIII, Section 36 to the California Constitution effective November 7, 2012. School Districts are required to determine how the moneys received from the Education Protection Account are spent in the schools within its jurisdiction on an annual basis. The governing board must make the spending determination in an open session of a public meeting. Funds shall not be used for the salaries and benefits of administrators or any other administrative costs. Inspire must also annually post on the website an accounting of how much money was received from EPA and how it was spent.

Educational Implications

None

Fiscal Implications

The EPA funds are not new moneys; they are simply a reclassification of unrestricted revenues to a specific unrestricted resource code for tracking purposes. For Inspire the 2026-27 EPA amount is estimated to be \$897,979.

Additional Information

EPA spending determination spreadsheet attached.