## **BIGGS UNIFIED SCHOOL DISTRICT**

November 6, 2013

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Item Title: Approve Education Protection Account (EPA) expenses

Presenter: Pam Ragan, Financial Officer

Attachments: Estimated Revenue and Expenditure exhibit

Item Type: [ ] Consent Agenda [X] Action [ ] Report [ ] Work Session [ ] Public Hearing

## **Background/Comments:**

Pursuant to Article XIII, Section 36 of the California Constitution, school districts, county offices of education and community college districts are required to determine how the moneys received from the Education Protection Account are spent in the school or schools within its jurisdiction, provided that the governing board makes the spending determinations in an open session of a public meeting. 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. There is also a requirement that districts must annually post on its website an accounting of how much money was received from EPA and how that money was spent.

## **Fiscal Impact:**

The 2013/2014 EPA revenue estimate for Biggs USD is \$625,329. These funds will be used to pay for teachers salaries already paid from Revenue Limit sources.

## **Recommendation:**

The Administration recommends the board approve the EPA estimate of revenue and how the revenue will be spent.