



Empire Springs Charter School estimated 2023-24 EPA entitlement is \$279,000. Staff proposes to code 100% of the EPA resource to certificated teaching staff salaries.

| Group | Percentage of GF Cost per group | Percentage applied to EPA funds | Amount |
|--------------------|---------------------------------|---------------------------------|-------------------|
| Certificated Staff | 100% | 100% | \$ 279,000 |
| Total: | 100% | 100% | \$ 279,000 |

Proposed Expenditures by Function - Detail

| Certificated Positions | | | |
|----------------------------|---------------------|----------------------|-------------------|
| Position | Number of Employees | SACS Function/Object | Cost |
| Classroom Teacher Salaries | 4.29 | 1000/1100 | \$ 279,000 |
| Totals | 4.29 | 1000/1100 | \$ 279,000 |

The following summary shows fiscal year 2024, 2025, and 2026 revenue and expenditure calculations:

| Empire Springs Charter School | |
|---|-------------------|
| Education Protection Account Proposed Spending Summary | |
| 2023-24 Fiscal Year: | |
| Final Education Protection Account (EPA) Revenues: | \$ 279,000 |
| EPA Expenditures on Teacher Salaries & Benefits: | \$ 279,000 |
| Unspent 2023-24 EPA Revenues: | - |
| 2024-25 Fiscal Year: | |
| <i>Projected</i> Education Protection Account (EPA) Revenues: | \$ 281,790 |
| EPA Expenditures on Teacher Salaries & Benefits: | \$ 281,790 |
| Unspent 2024-25 EPA Revenues: | - |
| 2025-26 Fiscal Year: | |
| <i>Projected</i> Education Protection Account (EPA) Revenues: | \$ 284,608 |
| EPA Expenditures on Teacher Salaries & Benefits: | \$ 284,608 |
| Unspent 2025-26 EPA Revenues: | - |
| EPA Requirements Met in Each Year? | YES |