



Pacific Springs Charter School estimated 2023-24 EPA entitlement is \$ 103,002. 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%                            | \$ 103,002        |
| <b>Total:</b>      | <b>100%</b>                     | <b>100%</b>                     | <b>\$ 103,002</b> |

**Proposed Expenditures by Function - Detail**

| Certificated Positions     |                     |                      |                   |
|----------------------------|---------------------|----------------------|-------------------|
| Position                   | Number of Employees | SACS Function/Object | Cost              |
| Classroom Teacher Salaries | 1.58                | 1000/1100            | \$ 103,002        |
| <b>Totals</b>              | <b>1.58</b>         | <b>1000/1100</b>     | <b>\$ 103,002</b> |

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

| Pacific Springs Charter School                                |                   |
|---|-------------------|
| Education Protection Account Spending Summary                 |                   |
| <b>2023-24 Fiscal Year:</b>                                   |                   |
| Final Education Protection Account (EPA) Revenues:            | \$ 103,002        |
| EPA Expenditures on Teacher Salaries & Benefits:              | <b>\$ 103,002</b> |
| <b>Unspent 2023-24 EPA Revenues:</b>                          | -                 |
| <b>2024-25 Fiscal Year:</b>                                   |                   |
| <i>Projected</i> Education Protection Account (EPA) Revenues: | \$ 104,032        |
| EPA Expenditures on Teacher Salaries & Benefits:              | <b>\$ 104,032</b> |
| <b>Unspent 2024-25 EPA Revenues:</b>                          | -                 |
| <b>2025-26 Fiscal Year:</b>                                   |                   |
| <i>Projected</i> Education Protection Account (EPA) Revenues: | \$ 105,072        |
| EPA Expenditures on Teacher Salaries & Benefits:              | <b>\$ 105,072</b> |
| <b>Unspent 2025-26 EPA Revenues:</b>                          | -                 |
| <b>EPA Requirements Met in Each Year?</b>                     | <b>YES</b>        |