



### CURRENT CONSIDERATIONS:

Orange Springs Charter School's estimated 2025-26 EPA entitlement is \$23,000. Staff proposes to code 100% of the EPA resource to certificated teaching staff salaries.

| Group              | Percentage of GF<br>Cost per group | Percentage applied<br>to EPA funds | Amount           |
|--------------------|------------------------------------|------------------------------------|------------------|
| Certificated Staff | 100%                               | 100%                               | \$ 23,000        |
| <b>Total:</b>      | <b>100%</b>                        | <b>100%</b>                        | <b>\$ 23,000</b> |

### Proposed Expenditures by Function - Detail

| Certificated Positions     |                     |                      |                  |
|----------------------------|---------------------|----------------------|------------------|
| Position                   | Number of Employees | SACS Function/Object | Cost             |
| Classroom Teacher Salaries | 0.35                | 1000/1100            | \$ 23,000        |
| <b>Totals</b>              | <b>0.35</b>         | <b>1000/1100</b>     | <b>\$ 23,000</b> |

The following summary shows the fiscal years 2026, 2027, and 2028 revenue and expenditure calculations:

| Orange Springs Charter School                                 |                  |
|---|------------------|
| Education Protection Account Spending Summary                 |                  |
|   |                  |
| <b>2025-26 Fiscal Year:</b>                                   |                  |
| Final Education Protection Account (EPA) Revenues:            | \$ 23,000        |
| EPA Expenditures on Teacher Salaries & Benefits:              | <b>\$ 23,000</b> |
| <b>Unspent 2025-26 EPA Revenues:</b>                          | -                |
|   |                  |
| <b>2026-27 Fiscal Year:</b>                                   |                  |
| <i>Projected</i> Education Protection Account (EPA) Revenues: | \$ 30,000        |
| EPA Expenditures on Teacher Salaries & Benefits:              | <b>\$ 30,000</b> |
| <b>Unspent 2026-27 EPA Revenues:</b>                          | -                |
|   |                  |
| <b>2027-28 Fiscal Year:</b>                                   |                  |
| <i>Projected</i> Education Protection Account (EPA) Revenues: | \$ 80,600        |
| EPA Expenditures on Teacher Salaries & Benefits:              | <b>\$ 80,600</b> |
| <b>Unspent 2027-28 EPA Revenues:</b>                          | -                |
|   |                  |
| <b>EPA Requirements Met in Each Year?</b>                     | <b>YES</b>       |