

Empire Springs Charter School's estimated 2026-27 EPA entitlement is \$390,718. 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%	\$ 390,718
<b>Total:</b>	<b>100%</b>	<b>100%</b>	<b>\$ 390,718</b>

**Proposed Expenditures by Function - Detail**

Certificated Positions			
Position	Number of Employees	SACS Function/Object	Cost
Classroom Teacher Salaries	5.43	1000/1100	\$ 390,718
<b>Totals</b>	<b>5.43</b>	<b>1000/1100</b>	<b>\$ 390,718</b>

The following summary shows the fiscal years 2027, 2028, and 2029 revenue and expenditure calculations:

Empire Springs Charter School	
Education Protection Account Spending Summary	
<b>2026-27 Fiscal Year:</b>	
Final Education Protection Account (EPA) Revenues:	\$ 390,718
EPA Expenditures on Teacher Salaries & Benefits:	<b>\$ 390,718</b>
<b>Unspent 2026-27 EPA Revenues:</b>	-
<b>2027-28 Fiscal Year:</b>	
<i>Projected</i> Education Protection Account (EPA) Revenues:	\$ 400,692
EPA Expenditures on Teacher Salaries & Benefits:	<b>\$ 400,692</b>
<b>Unspent 2027-28 EPA Revenues:</b>	-
<b>2028-29 Fiscal Year:</b>	
<i>Projected</i> Education Protection Account (EPA) Revenues:	\$ 406,770
EPA Expenditures on Teacher Salaries & Benefits:	<b>\$ 406,770</b>
<b>Unspent 2028-29 EPA Revenues:</b>	-
<b>EPA Requirements Met in Each Year?</b>	<b>YES</b>