

2026-27 Education Protection Account (EPA)

The School of Arts and Enterprise

RESOLUTION OF THE GOVERNING BOARD OF

The School of Arts and Enterprise

BE IT RESOLVED that the Education Protection Account funds to be received by **The School of Arts and Enterprise** for FY2026-27 in the amount of approximately **\$2,452,628** will be used solely for instructional, non-administrative expenses.

PASSED AND ADOPTED at a meeting of the Board of Directors of **The School of Arts and Enterprise**.

Dated **September 8, 2026**.

Board Chair, **The School of Arts and Enterprise**

BUDGET: Fiscal Year 2026-27 BUDGET

Budgeted Expenditures through: June 30, 2027
For School of Arts and Enterprise, Object 8012 Education Protection Account

Description	Object Codes	Amount
AMOUNT AVAILABLE FOR THIS FISCAL YEAR		
Revenue Limit Sources - EPA Payment	8012	2,452,628.00
TOTAL AVAILABLE		2,452,628.00
EXPENDITURES AND OTHER FINANCING USES		
(Objects 1000-7999)	SACS Object	
Instruction	1100	1,864,392.00
Instruction-Related Services		
Instructional Library, Media, and Technology	1200, 2200, 2900	0.00
Other Instructional Resources (Including Parent Participation)	2900	0.00
Pupil Services		
Guidance and Counseling Services	1200	0.00
Psychological Services	1200	0.00
Attendance and Social Work Services	2900	0.00
Health Services	1200, 2200	0.00
Speech Pathology and Audiology Services	1100	0.00
	1100, 1900,	
Pupil Testing Services	2100	0.00
Pupil Transportation	2200	0.00
Food Services	2200, 2900	0.00
Other Pupil Services		0.00
Ancillary Services		
Community Services		0.00
Plant Services	2200	0.00
Benefits	3000-3999	588,236.00
Other Outgo		0.00
TOTAL EXPENDITURES AND OTHER FINANCING USES		2,452,628.00
BALANCE (Total Available minus Total Expenditures and Other Financing Uses)		0.00

REPORT OUT: Fiscal Year 2025-26 ACTUALS

Actual Expenditures through: June 30, 2026

For The School of Arts and Enterprise, Object 8012 Education Protection Account

Description	Object Codes	Amount
AMOUNT AVAILABLE FOR THIS FISCAL YEAR		
Revenue Limit Sources - EPA Payment	8012	3,057,817.00
TOTAL AVAILABLE		3,057,817.00
EXPENDITURES AND OTHER FINANCING USES		
(Objects 1000-7999)	SACS Object	
Instruction	1100	2,280,857.60
Instruction-Related Services		
Instructional Library, Media, and Technology	1200, 2200, 2900	0.00
Other Instructional Resources (Including Parent Participation)	2900	0.00
Pupil Services		
Guidance and Counseling Services	1200	0.00
Psychological Services	1200	0.00
Attendance and Social Work Services	2900	0.00
Health Services	1200, 2200	0.00
Speech Pathology and Audiology Services	1100	0.00
	1100, 1900,	
Pupil Testing Services	2100	0.00
Pupil Transportation	2200	0.00
Food Services	2200, 2900	0.00
Other Pupil Services		0.00
Ancillary Services		0.00
Community Services		0.00
Plant Services	2200	0.00
Benefits	3000-3999	776,959.40
Other Outgo		0.00
TOTAL EXPENDITURES AND OTHER FINANCING USES		3,057,817.00
BALANCE (Total Available minus Total Expenditures and Other Financing Uses)		0.00