Sherman Thomas Charter Schools

Board of Directors Resolution No. 72826

Education Protection Account 2026-2027

The Achieve Board of Directors hereby resolves to allocate **$230,174.00** from the Education Protection Account Revenue for the 2026-2027 School year to non-administrative instruction and instruction-related services for Sherman Thomas Charter High School.

PASSED AND ADOPTED by the Board of Directors of Sherman Thomas Charter Schools on this 28th day of July by the following vote:

AYES: 4

NOES: 0

ABSTENTIONS: 0

ABSENT: 0

Tasha Manfredi-Garlick 28 July 2026

Tasha Manfredi Garlick

Sherman Thomas Charter Schools Board of Directors

EPA Tab

FCMAT
FISCAL CRISIS & MANAGEMENT

Sherman Thomas Charter High (118950) 2026 27 Original Budget

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EDUCATION PROTECTION ACCOUNT

		CDE P-2 Certification* 2023-24	Calculated* 2023-24	CDE P-2 Certification* 2024-25	Calculated* 2024-25	Estimated P-2 2025-26	Calculated* 2025-26	2026-27	2027-28	2028-29
EDUCATION PROTECTION ACCOUNT (EPA) MINIMUM ENTITLEMENT										
A-1	Total ADA for EPA Minimum	64.42	64.42	67.11	67.11	70.82	70.82	72.54	72.54	72.54
A-2	Minimum Funding per ADA	$ 200	$ 200	$ 200	$ 200	$ 200	$ 200	$ 200	$ 200	$ 200
A-3	EPA Minimum Funding (A-1 * A-2)	$ 12,884	$ *12,884*	$ 13,422	$ 13,422	$ 14,164	$ 14,164	$ 14,508	$ 14,508	$ 14,508
EPA PROPORTIONATE SHARE CAP										
B3,B7	2012-13 Deficited Base RL/Charter Rate (adjusted for COLA eff. 21/22)		$ 8,271.72		$ 8,360.23	$ 8,552.52	$ 8,552.52	$ 8,797.98	$ 9,088.31	$ 9,369.14
B4, B8	Current Year Funded ADA, excluding NSS		64.42		67.11	70.82	70.82	72.54	72.54	72.54
B-11	2012-13 Deficited Other Revenue Limit per ADA (adjusted for COLA eff. 21/22)		$ -		$ -	$ -	$ -	$ -	$ -	$ -
B-12	Current Year Funded ADA, including NSS		64.42		67.11	70.82	70.82	72.54	72.54	72.54
B9+B13	*Adjusted Total Revenue Limit*		*$ 532,864*		*$ 561,055*	*$ 605,689*	*$ 605,689*	*$ 638,205*	*$ 659,266*	*$ 679,637*
B14	*Current Year Adjusted NSS Allowance*		*$ -*		*$ -*	*$ -*	*$ -*	*$ -*	*$ -*	*$ -*
B-16	Adjusted Revenue Limit/Adjusted General Purpose Funding for EPA	*$ 532,864*	*$ 532,864*	$ *561,055*	$ 561,055	$ 605,689	$ 605,689	$ 638,205	$ 659,266	$ 679,637
B-17	Local Revenue/In-Lieu of Property Taxes	$ 99,249	$ 104,341	$ 110,935	$ 115,576	$ 128,199	$ 128,199	$ 128,199	$ 128,199	$ 128,199
B-18	EPA Proportionate Share Cap (B-16 - B-17; If less than 0, B-18 = 0)	*$ 433,615*	*$ 428,523*	$ 450,120	$ 445,479	$ 477,490	$ 477,490	$ 510,006	$ 531,067	$ 551,438
EPA PROPORTIONATE SHARE										
C-1	Adjusted Revenue Limit/Adjusted General Purpose Funding for EPA	*$ 532,864*	$532,864	*$ 561,055*	$561,055	$605,689	$605,689	$638,205	$659,266	$679,637
C-2	Statewide EPA Proportionate Share Ratio *(as of P-2 certification)*	21.98880689%		49.68656772%		36.06588113%		36.06588113%	36.06588113%	36.06588113%
C-3	EPA Proportionate Share (C-1 * C-2)	*$ 117,170*	*$ 117,434*	$ 278,769	*$ 283,582*	$ 218,447	*$ 218,447*	$ 230,174	$ 237,770	$ 245,117
EPA ENTITLEMENT										
D-1	EPA Entitlement (If C-3 < B-18, then C-3; else B-18); (If C-3 and B-18 < A-3, then A-3)	*$ 117,170*	*$ 117,434*	$ 278,769	$ 283,582	$ 218,447	$ 218,447	$ 230,174	$ 237,770	$ 245,117
D-2	Miscellaneous Adjustments**	*$ -*	*$ -*	*$ -*	*$ -*	*$ -*	*$ -*	$-	$-	$-
D-3	Adjusted EPA Entitlement (D-1 + D-2+D-2a)	*117,170*	*117,434*	278,769	283,582	218,447	218,447	230,174	237,770	245,117
D-4	Prior Year Annual Adjustment	*$ 589*	*589*	*$ 264*	*264*	*$ 4,813*	*4,813*	-		
D-5	P2 Entitlement Net of PY Adjustment	*$ 117,759*	*118,023*	*$ 279,033*	*283,846*	$ 223,260	*223,260*	230,174	237,770	245,117
C-2	Statewide EPA Proportionate Share Ratio **(as of Annual certification)**	22.03836064%	22.03836064%	50.54446491%	50.54446491%	36.06588113%	36.06588113%	36.06588113%	36.06588113%	36.06588113%
	Adjusted EPA Allocation (used to calculate LCFF Revenue)	*$ 117,434*		*$ 283,582*		*$ 218,447*		*230,174*	*237,770*	*245,117*

SHERMAN THOMAS CHARTER HIGH SCHOOL

Education Protection Account

Revenue & Expenditures

Expenditures through: June 30, 2027

Fund 01 (General) - Resource 1400 (Education Protection Account)

Description	Object Codes	Amount
AMOUNT AVAILABLE FOR THIS FISCAL YEAR		
Adjusted Beginning Fund Balance	9791-9795	$ -
Revenue Limit Sources	8010-8099	$ 230,174.00
Federal Revenue	8100-8299	---------
Other State Revenue	8300-8599	---------
Other Local Revenue	8600-8799	---------
All Other Financing Sources and Contributions	8900-8999	---------
Deferred Revenue	9650	---------
TOTAL AVAILABLE		$ 230,174.00
EXPENDITURES AND OTHER FINANCING USES	**Function Codes**	
Instruction	1000-1999	$ 230,174.00
Instruction-Related Services		
Instructional Supervision and Administration	2100-2150	---------
AU of a Multidistrict SELPA	2200	---------
Instructional Library, Media, and Technology	2420	$ -
Other Instructional Resources	2490-2495	$ -
School Administration	2700	---------
Pupil Services		
Guidance and Counseling Services	3110	$ -
Psychological Services	3120	$ -
Attendance and Social Work Services	3130	$ -
Health Services	3140	$ -
Speech Pathology and Audiology Services	3150	$ -
Pupil Testing Services	3160	$ -
Pupil Transportation	3600	$ -
Food Services	3700	$ -
Other Pupil Services	3900	$ -
Ancillary Services	4000-4999	$ -
Community Services	5000-5999	$ -
Enterprise	6000-6999	---------
General Administration	7000-7999	---------
Plant Services	8000-8999	$ -
Other Outgo	9000-9999	$ -
TOTAL EXPENDITURES AND OTHER FINANCING USES		$ 230,174.00
BALANCE (Total Available minus Total Expenditures and Other Financing Uses)		$ -

Prepared by: Sarina Lopez