Sherman Thomas Charter Schools

Board of Directors Resolution No. 72826

Education Protection Account 2026-2027

The Achieve Board of Directors hereby resolves to allocate **$571,024.00** from the Education Protection Account Revenue for the 2026-2027 School year to non-administrative instruction and instruction-related services for Sherman Thomas Charter 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

FCMAT

FISCAL CRISIS & MANAGEMENT

Sherman Thomas Charter (100016) 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	207.52	207.52	221.84	221.84	214.26	214.26	214.26	214.26	214.26
A-2	Minimum Funding per ADA	$ 200	$ 200	$ 200	$ 200	$ 200	$ 200	$ 200	$ 200	$ 200
A-3	EPA Minimum Funding (A-1 * A-2)	$ 41,504	$ *41,504*	$ 44,368	$ 44,368	$ 42,852	$ 42,852	$ 42,852	$ 42,852	$ 42,852
EPA PROPORTIONATE SHARE CAP										
B3,B7	2012-13 Deficited Base RL/Charter Rate (adjusted for COLA eff. 21/22)		$ 6,947.52		$ 7,021.86	$ 7,183.36	$ 7,183.36	$ 7,389.52	$ 7,633.37	$ 7,869.24
B4, B8	Current Year Funded ADA, excluding NSS		207.52		221.84	214.26	214.26	214.26	214.26	214.26
B-11	2012-13 Deficited Other Revenue Limit per ADA (adjusted for COLA eff. 21/22)		$ -		$ -	$ -	$ -	$ -	$ -	$ -
B-12	Current Year Funded ADA, including NSS		207.52		221.84	214.26	214.26	214.26	214.26	214.26
B9+B13	*Adjusted Total Revenue Limit*		*$ 1,441,749*		*$ 1,557,729*	*$ 1,539,107*	*$ 1,539,107*	*$ 1,583,279*	*$ 1,635,526*	*$ 1,686,063*
B14	*Current Year Adjusted NSS Allowance*		$ -		$ -	$ -	$ -	$ -	$ -	$ -
B-16	Adjusted Revenue Limit/Adjusted General Purpose Funding for EPA	*$ 1,441,749*	*$ 1,441,749*	*$ 1,557,729*	$ 1,557,729	$ 1,539,107	$ 1,539,107	$ 1,583,279	$ 1,635,526	$ 1,686,063
B-17	Local Revenue/In-Lieu of Property Taxes	$ 319,716	$ 336,120	$ 366,708	$ 382,051	$ 387,856	$ 387,856	$ 387,856	$ 387,856	$ 387,856
B-18	EPA Proportionate Share Cap (B-16 - B-17; If less than 0, B-18 = 0)	*$ 1,122,033*	*$ 1,105,629*	$ 1,191,021	$ 1,175,678	$ 1,151,251	$ 1,151,251	$ 1,195,423	$ 1,247,670	$ 1,298,207
EPA PROPORTIONATE SHARE										
C-1	Adjusted Revenue Limit/Adjusted General Purpose Funding for EPA	*$ 1,441,749*	$1,441,749	*$ 1,557,729*	$1,557,729	$1,539,107	$1,539,107	$1,583,279	$1,635,526	$1,686,063
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)	$ *317,023*	$ *317,738*	$ 773,982	$ *787,346*	$ 555,093	$ *555,093*	$ 571,024	$ 589,867	$ 608,093
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)	$ *317,023*	$ *317,738*	$ 773,982	$ 787,346	$ 555,093	$ 555,093	$ 571,024	$ 589,867	$ 608,093
D-2	Miscellaneous Adjustments**	*$ -*	*$ -*	*$ -*	*$ -*	*$ -*	*$ -*	$-	$-	$-
D-3	Adjusted EPA Entitlement (D-1 + D-2+D-2a)	*317,023*	*317,738*	773,982	787,346	555,093	555,093	571,024	589,867	608,093
D-4	Prior Year Annual Adjustment	*$ 1,370*	*1,370*	*$ 715*	*715*	*$ 13,364*	*13,364*	-		
D-5	P2 Entitlement Net of PY Adjustment	*$ 318,393*	*319,108*	*$ 774,697*	*788,061*	$ 568,457	*568,457*	571,024	589,867	608,093
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)	*$ 317,738*		*$ 787,346*		*$ 555,093*		*571,024*	*589,867*	*608,093*

SHERMAN THOMAS CHARTER 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	$ 571,024.00
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		$ 571,024.00
EXPENDITURES AND OTHER FINANCING USES	**Function Codes**	
Instruction	1000-1999	$ 571,024.00
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		$ 571,024.00
BALANCE (Total Available minus Total Expenditures and Other Financing Uses)		$ -

Prepared by: Sarina Lopez