



# Amethod Public Schools

## Fiscal Oversight Committee Meeting

Published on February 23, 2026 at 4:18 PM PST

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### Date and Time

Thursday February 26, 2026 at 5:00 PM PST

### Location

1450 Marina Way South, Richmond, CA 94804

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The Fiscal Oversight Committee and employees of Amethod Public Schools will be holding this meeting in person at 1450 Marina Way South, Richmond, CA 94804.

Members of the public who wish to attend in person can join us in the **Home Office's Board Room at 1450 Marina Way South, Richmond, CA 94804**. Or members of the public may meet via the Zoom meeting platform at:

<https://us02web.zoom.us/j/83187954557>

**Participating by Telephone:** 669-900-9128 Meeting ID: 831 8795 4557

**Public Comment:** Members of the public attending in person who wish to comment on an agenda item please fill out a speaker card and submit it to a staff member. Members of the public who are joining via teleconference, please use raise hand tool in the reactions tab located at the bottom of the zoom screen or press star (\*) nine if joining by telephone. The Committee Chair will call on you. Please note that comments are limited to two minutes. The Committee Chair may increase or decrease the time allowed for public comment, depending upon the topic and number of persons wishing to be heard.

**Access to Board Materials:** A copy of the written materials which have been submitted to the Fiscal Oversight Committee with the agenda relating to open session items may be reviewed by any interested persons on the Amethod Public School's website at [www.amethodschools.org](http://www.amethodschools.org) following the posting of the agenda. Amethod may

distribute additional information and/or documents to the Fiscal Oversight Committee after the agenda is posted and at the meeting; these items and the full Board packet are available for inspection in the AMPS Board Room (located at [1450 Marina Way S, Richmond, CA 94804](https://www.cityofrichmond.org/1450-Marina-Way-S-Richmond-CA-94804)) and during the meeting. Any documents distributed to the Fiscal Oversight Committee during the meeting will be posted on the website Agenda following the meeting.

**Disability Access:** Requests for disability-related modifications or accommodations to participate in this public meeting should be made 72 hours prior to the meeting by calling (510) 436-0172. All efforts will be made for reasonable accommodations. The agenda and public documents can be modified upon request as required by Section 202 of the Americans with Disabilities Act.

ORDER OF BUSINESS MAY BE CHANGED WITHOUT NOTICE

**Agenda**

	Purpose	Presenter	Time
<b>I. Opening Items</b>			<b>5:00 PM</b>
<b>A.</b> Record Attendance		Sally Li	1 m
<b>B.</b> Call the Meeting to Order		Davis Leung	1 m
<b>C.</b> Public Comment		Davis Leung	2 m
<b>II. Committee Business: Discussion Items</b>			<b>5:04 PM</b>
<b>A.</b> Committee Purpose	Discuss	Davis Leung	10 m
	<ul style="list-style-type: none"> <li>• Discuss Committee Purpose &amp; meeting outcomes</li> <li>• Set ongoing calendar for finance committee for FY26-27</li> </ul>		
<b>B.</b> Review of 2nd Interim Reports	Discuss	Davis Leung	10 m
<b>C.</b> Current Financial Position Overview	Discuss	Adrienne Barnes	15 m
	<ul style="list-style-type: none"> <li>• Budget-to-actual review</li> <li>• Cash flow and reserves update</li> <li>• Key reporting deadlines</li> <li>• Audit or authorizer requirements</li> <li>• Risk flags or areas needing board attention</li> </ul>		

	Purpose	Presenter	Time
<b>D.</b> Strategic Financial Items/Committee Goals <ul style="list-style-type: none"> <li>• Staffing or operational financial impacts</li> <li>• Major contracts or expenditures requiring recommendation</li> <li>• Forecast considerations or scenario planning</li> </ul>	Discuss	Davis Leung	10 m
<b>E.</b> Recommendations to Full Board <ul style="list-style-type: none"> <li>• Decisions or recommendations to elevate</li> <li>• Clear summary of committee recommendations</li> <li>• Assignments and ownership</li> <li>• Confirm next meeting date and preparation items</li> </ul>	Discuss	Davis Leung	10 m
<b>III. Closing Items</b>			<b>5:59 PM</b>
<b>A.</b> Adjourn Meeting	FYI	Davis Leung	1 m

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**THE ORDER OF BUSINESS MAY BE CHANGED WITHOUT NOTICE.** Notice is hereby given that the order of consideration of matters on this agenda may be changed without prior notice. **REASONABLE LIMITATIONS MAY BE PLACED ON PUBLIC TESTIMONY.** The Governing Board’s presiding officer reserves the right to impose reasonable time limits on public testimony to ensure that the agenda is completed. **REASONABLE ACCOMMODATION WILL BE PROVIDED FOR ANY INDIVIDUAL WITH A DISABILITY.** Pursuant to the Rehabilitation Act of 1973 and the Americans with Disabilities Act of 1990, any individual with a disability who requires reasonable accommodation to attend or participate in this meeting of the Governing Board may request assistance by contacting the Amethod Public School Inc., 1450 Marina Way South Second Floor. Richmond, CA 94804; telephone, (510) 436-0172 [sallyli@amethodschools.org](mailto:sallyli@amethodschools.org). **FOR MORE INFORMATION.** For more information concerning this agenda, please contact Amethod Public Schools Main Administration, 1450 Marina Way South Second Floor. Richmond, CA 94804; telephone, (510) 436-0172; Email: [sallyli@amethodschools.org](mailto:sallyli@amethodschools.org)

# Coversheet

## Review of 2nd Interim Reports

**Section:** II. Committee Business: Discussion Items  
**Item:** B. Review of 2nd Interim Reports  
**Purpose:** Discuss  
**Submitted by:**  
**Related Material:** BJE Second Interim Budget 2.20.2026\_Full.pdf  
DCA Second Interim Budget 2.20.2026\_Full.pdf  
JHHS Second Interim Budget 2.20.2026\_Full.pdf  
OCA Second Interim Budget 2.20.2026\_Full.pdf  
RCA Second Interim Budget 2.20.2026\_Full.pdf  
AMPS Second Interim Presentation.pdf

# FY25-26 BJE

## Multi-Year Forecast

Revised 2/20/2026

	2025-26 Preliminary Budget	2025-26 First Interim Budget	2025-26 Second Interim Budget	2026-27 Forecast	2027-28 Forecast
<b>Assumptions</b>					
State COLA	2.30%	2.30%	2.30%	2.41%	3.06%
Other Revenue COLA	n/a	0.00%	0.00%	0.00%	0.00%
Expense COLA	2.85%	2.85%	2.85%	2.70%	2.76%
Enrollment	470.00	470.00	470.00	475.00	475.00
Average Daily Attendance	437.10	437.10	437.10	441.75	441.75
<b>Revenues</b>					
<b>State Aid - Revenue Limit</b>					
8011 LCFF State Aid	\$ 4,364,738	\$ 4,454,592	\$ 4,451,798	\$ 4,641,051	\$ 4,841,461
8012 Education Protection Account	87,420	87,420	\$ 87,420	88,350	88,350
8019 State Aid - Prior Year	-	-	\$ 33,218	-	-
8096 In Lieu of Property Taxes	1,752,793	1,730,073	\$ 1,730,073	1,748,478	1,748,478
	<u>6,204,951</u>	<u>6,272,085</u>	<u>\$ 6,302,509</u>	<u>6,477,879</u>	<u>6,678,289</u>
<b>Federal Revenue</b>					
8181 Special Education - Entitlement	67,200	68,919	\$ 71,050	68,919	68,919
8182 Special Education - Discretionary	-	-	-	-	-
8220 Federal Child Nutrition	160,378	160,378	\$ 85,378	162,084	162,084
8290 Title I, Part A - Basic Low Income	146,223	146,223.00	\$ 181,886	147,779	147,779
8291 Title II, Part A - Teacher Quality	14,280	14,280.00	\$ 21,523	14,432	14,432
8293 Title III - Limited English	-	-	-	-	-
8294 Title V, Part B - PCSG	-	-	-	-	-
8295 Charter Facility Incentive Grant	-	-	-	-	-
8296 Other Federal Revenue	12,066	12,066	\$ 10,917	12,066	12,066
8299 Prior Year Federal Revenue	-	-	-	-	-
	<u>400,147</u>	<u>401,866</u>	<u>\$ 370,754</u>	<u>405,279</u>	<u>405,279</u>
<b>Other State Revenue</b>					
8311 State Special Education	387,801	389,021	\$ 387,680	400,556	400,556
8520 Child Nutrition	15,180	15,180	\$ 90,180	15,711	15,711
8545 School Facilities (SB740)	593,942	593,942	\$ 617,140	614,727	618,629
8550 Mandated Cost	9,251	8,969	\$ 9,074	9,199	9,480
8560 State Lottery	119,328	118,891	\$ 118,891	120,597	120,597
8598 Prior Year Revenue	-	-	\$ (135,497)	-	-
8599 Other State Revenue	1,246,531	1,246,531	\$ 1,136,496	1,259,792	1,259,792
	<u>2,372,034</u>	<u>2,372,534</u>	<u>\$ 2,223,964</u>	<u>2,420,583</u>	<u>2,424,766</u>
<b>Other Local Revenue</b>					
8634 Food Service Sales	-	-	-	-	-
8650 Lease and Rental Income	-	-	-	-	-
8660 Interest Revenue	-	-	-	-	-
8689 Other Fees and Contracts	-	-	-	-	-
8690 Other Local Revenue	133,370	133,370	\$ 133,370	134,789	134,789

# FY25-26 BJE

## Multi-Year Forecast

Revised 2/20/2026

	2025-26	2025-26	2025-26	2026-27	2027-28
	Preliminary Budget	First Interim Budget	Second Interim Budget	Forecast	Forecast
<b>Assumptions</b>					
8698 ASB Fundraising	-	-			-
8699 School Fundraising	-	-	\$ 557		-
	133,370	133,370	\$ 133,927	134,789	134,789
<b>Total Revenue</b>	<b>\$ 9,110,502</b>	<b>\$ 9,179,855</b>	<b>\$ 9,031,154</b>	<b>\$ 9,438,530</b>	<b>\$ 9,643,123</b>
<b>Expenses</b>					
<b>Certificated Salaries</b>					
1100 Teachers' Salaries	1,589,312	1,286,964	\$ 1,286,964	1,691,692	1,725,525
1170 Teachers' Substitute Hours	-	-		-	-
1175 Teachers' Extra Duty/Stipends	15,000	15,000	\$ 35,000	35,000	35,000
1200 Pupil Support Salaries	82,707	78,948	\$ 78,948	81,316	82,943
1300 Administrators' Salaries	388,171	384,002	\$ 384,002	395,522	403,432
1900 Other Certificated Salaries	-	-		-	-
	2,075,190	1,764,914	\$ 1,784,914	2,203,530	2,246,900
<b>Classified Salaries</b>					
2100 Instructional Salaries	936,340	715,592	\$ 715,592	924,985	943,484
2200 Support Salaries	86,587	86,587	\$ 86,587	89,185	90,969
2300 Classified Administrators' Salaries	-	-		-	-
2400 Clerical and Office Staff Salaries	121,995	121,995	\$ 121,995	125,655	128,168
2900 Other Classified Salaries	-	-		-	-
	1,144,922	924,175	\$ 924,175	1,139,825	1,162,621
<b>Benefits</b>					
3101 STRS	-	-		-	-
3202 PERS	-	-		-	-
3301 OASDI	199,647	200,074	\$ 200,074	206,048	210,150
3311 Medicare	46,692	46,791	\$ 46,791	48,189	49,148
3401 Health and Welfare	312,000	288,600	\$ 288,600	353,496	360,566
3501 State Unemployment	24,500	24,500	\$ 24,500	24,500	24,500
3601 Workers' Compensation	45,082	45,178	\$ 45,178	46,527	47,453
3901 Other Benefits	16,101	16,135	\$ 6,000	16,617	16,948
	644,022	621,278	\$ 611,143	695,376	708,765
<b>Books and Supplies</b>					
4100 Textbooks and Core Curricula	350,000	350,000	\$ 300,000	350,000	350,000
4200 Books and Other Materials	20,000	2,500	\$ 1,500	2,568	2,638
4302 School Supplies	99,800	50,000	\$ 40,000	51,350	52,767
4303 Technology Supplies	2,600	10,000	\$ 7,500	10,270	10,553
4304 Non-Instructional Supplies	400	2,000	\$ 2,000	2,054	2,111
4305 Software	44,900	44,900	\$ 44,900	46,603	47,889

# FY25-26 BJE

## Multi-Year Forecast

Revised 2/20/2026

	2025-26	2025-26	2025-26	2026-27	2027-28
	Preliminary Budget	First Interim Budget	Second Interim Budget	Forecast	Forecast
<b>Assumptions</b>					
4310 Office Expense	39,900	30,000	\$ 20,000	30,810	31,660
4311 Business Meals	25,000	25,000	\$ 5,000	25,000	25,000
4312 School Fundraising	-	-			-
4315 Custodial Supplies	25,000	35,000	\$ 35,000	35,945	36,937
4320 Educational Software	50,000	50,000	\$ 57,251	51,350	52,767
4326 Art & Music Supplies	1,200	15,000		15,405	15,830
4327 MS/HS Sports Supplies	-	-			-
4328 Student Activity Supplies & Materials	300	12,000	\$ 12,000	12,324	12,664
4335 PE Supplies	-	5,000	\$ 2,500	5,135	5,277
4350 Uniforms	40,000	40,000	\$ 40,000	22,500	23,121
4400 Noncapitalized Equipment	75,000	25,000	\$ 25,000	25,000	25,000
4420 Noncapitalized Computer Equipment	75,000	75,000	\$ 50,000	50,000	50,000
4421 Noncapitalized Classroom Furniture, Equip	25,000	15,000	\$ 15,000	25,000	25,000
4700 Food Services	175,558	175,558	\$ 175,558	180,298	185,274
4720 Other Food	800	10,000	\$ 10,000	10,270	10,553
	<u>1,050,458</u>	<u>971,958</u>	<u>\$ 843,209</u>	<u>951,881</u>	<u>965,043</u>
<b>Subagreement Services</b>					
5101 Nursing	-	-			-
5102 Special Education	299,400	390,000	\$ 425,000	400,530	411,585
5103 Substitute Teacher	100,000	662,906	\$ 700,000	100,000	100,000
5104 Transportation	24,900	25,000	\$ 25,000	25,675	26,384
5105 Security	60,000	60,000	\$ 60,000	60,000	60,000
5106 Other Educational Consultants	300,000	250,000	\$ 180,000	250,000	250,000
	<u>784,300</u>	<u>1,387,906</u>	<u>\$ 1,390,000</u>	<u>836,205</u>	<u>847,968</u>
<b>Operations and Housekeeping</b>					
5201 Auto and Travel	5,000	5,000	\$ 5,000	5,135	5,135
5300 Dues & Memberships	20,000	20,000	\$ 20,000	20,000	20,000
5400 Insurance	93,700	127,395	\$ 127,395	130,835	134,446
5501 Utilities	234,000	260,000	\$ 260,000	267,020	274,390
5502 Janitorial/Trash Removal	125,000	125,000	\$ 125,000	128,375	131,918
5531 ASB Expenses	-	-			-
5540 Public Donations	-	-			-
5550 Pledge Write Off	-	-			-
5900 Communications	25,000	25,000	\$ 25,000	25,000	25,000
5901 Postage and Shipping	1,000	1,500	\$ 1,500	1,541	1,583
	<u>503,700</u>	<u>563,895</u>	<u>\$ 563,895</u>	<u>577,905</u>	<u>592,472</u>
<b>Facilities, Repairs and Other Leases</b>					
5601 Rent	1,158,003	1,158,003	\$ 1,158,003	1,192,743	1,228,525
5602 Additional Rent	-	-			-

# FY25-26 BJE

## Multi-Year Forecast

Revised 2/20/2026

	2025-26	2025-26	2025-26	2026-27	2027-28
	Preliminary Budget	First Interim Budget	Second Interim Budget	Forecast	Forecast
<b>Assumptions</b>					
5603 Equipment Leases	29,900	29,900	\$ 29,900	30,707	31,555
5604 Other Leases	-	-			-
5605 Real/Personal Property Taxes	34,900	68,600	\$ 68,600	68,600	70,493
5610 Repairs and Maintenance	10,000	10,000	\$ 10,000	10,270	10,553
5615 Repairs and Maintenance - Building	80,000	80,000	\$ 80,000	75,000	75,000
5616 Repairs and Maintenance - Computers	-	-			-
5618 Repairs and Maintenance - Auto	-	-			-
5625 Storage	-	-			-
	<u>1,312,803</u>	<u>1,346,503</u>	<u>\$ 1,346,503</u>	<u>1,377,320</u>	<u>1,416,127</u>
<b>Professional/Consulting Services</b>					
5801 IT	35,000	25,000	\$ 25,000	25,675	26,384
5802 Audit & Taxes	20,000	20,000	\$ 20,000	20,540	21,107
5803 Legal	15,000	15,000	\$ 15,000	30,000	15,000
5804 Professional Development	75,000	75,000	\$ 75,000	75,000	75,000
5805 General Consulting	50,000	50,000	\$ 50,000	51,350	52,767
5806 Special Activities	50,000	50,000	\$ 25,000	51,350	52,767
5807 Bank Charges	1,000	1,000	\$ 1,000	1,027	1,055
5808 Printing	-	-			-
5809 Other taxes and fees	25,000	25,000	\$ 15,000	25,000	25,000
5810 Payroll Service Fee	1,000	20,000	\$ 17,500	20,540	21,107
5811 Management Fee	911,050	911,050	\$ 911,050	943,853	964,312
5812 District Oversight Fee	62,050	62,050	\$ 62,693	64,779	66,783
5813 Business Services	102,382	102,382	\$ 102,382	106,265	109,198
5814 SPED Encroachment	3,003	4,041	\$ 14,188	4,150	4,265
5815 Public Relations	15,000	-			-
5816 Legal Settlement	24,896	-		-	-
5820 Scholarship Expense	-	-			-
5830 Field Trips	20,000	20,000	\$ 20,000	20,000	20,000
5836 Fingerprinting	3,000	500	\$ 500	2,500	2,569
5839 Fundraising Fees	-	-			-
5851 Marketing and Student Recruiting	5,000	15,000	\$ 15,000	15,000	15,000
5873 Sports Contractors	-	-			-
5874 Sports	-	-			-
5875 Staff Recruiting	29,000	25,000	\$ 25,000	25,000	25,000
5877 Student Activities	15,000	25,000	\$ 25,000	25,675	26,384
5878 Student Assessment		6,000	\$ 6,000	6,162	6,332
	<u>1,462,381</u>	<u>1,452,023</u>	<u>\$ 1,425,313</u>	<u>1,513,866</u>	<u>1,530,030</u>
<b>Depreciation</b>					
6900 Depreciation Expense	110,923	110,923	\$ 110,923	76,115	75,538

# FY25-26 BJE

## Multi-Year Forecast

Revised 2/20/2026

	2025-26	2025-26	2025-26	2026-27	2027-28
	Preliminary Budget	First Interim Budget	Second Interim Budget	Forecast	Forecast
<b>Assumptions</b>					
	110,923	110,923	\$ 110,923	76,115	75,538
<b>Interest</b>					
7438 Interest Expense	-	-		-	-
	-	-		-	-
<b>Total Expenses</b>	<b>\$ 9,088,699</b>	<b>\$ 9,143,575</b>	<b>\$ 9,000,074</b>	<b>\$ 9,372,024</b>	<b>\$ 9,545,465</b>
<b>Surplus (Deficit)</b>	<b>\$ 21,803</b>	<b>\$ 36,280</b>	<b>\$ 31,079</b>	<b>\$ 66,506</b>	<b>\$ 97,658</b>
Fund Balance, Beginning of Year	\$ 5,765,184	\$ 3,295,326	\$ 3,295,326	\$ 3,331,606	\$ 3,398,112
<b>Fund Balance, End of Year</b>	<b>\$ 5,786,987</b>	<b>\$ 3,331,606</b>	<b>\$ 3,326,405</b>	<b>\$ 3,398,112</b>	<b>\$ 3,495,770</b>
	64.0%	36.4%	36.96%	36.3%	36.6%

**FY25-26 DCA**

**Multi-Year Forecast**

Revised 2/20/2026

	2025-26	2025-26	2025-26	2026-27	2027-28
	Preliminary Budget	First Interim Budget	Second Interim Budget	Forecast	Forecast

**Assumptions**

State COLA	2.30%	2.30%	2.30%	3.02%	3.42%
Other Revenue COLA	n/a	n/a		0.00%	0.00%
Expense COLA	2.85%	2.85%	2.85%	2.70%	2.76%
Enrollment	320.00	320.00	318.00	448.00	420.00
Average Daily Attendance	304.00	304.00	302.10	425.60	399.00

**Revenues**

**State Aid - Revenue Limit**

8011 LCFF State Aid	\$3,007,187	\$2,972,354	\$2,932,093	\$4,309,112	\$ 4,220,247
8012 Education Protection Account	\$60,800	\$60,800	\$60,420	\$85,120	79,800
8019 State Aid - Prior Year		-\$14,360	-\$14,360	\$0	-
8096 In Lieu of Property Taxes	\$1,186,575	\$1,194,805	\$1,187,337	\$1,672,727	1,568,181
	<u>\$4,254,562</u>	<u>\$4,213,599</u>	<u>\$4,165,490</u>	<u>\$6,066,959</u>	<u>5,868,228</u>

**Federal Revenue**

8181 Special Education - Entitlement	\$36,260	\$44,225	\$44,225	\$46,110	59,861
8182 Special Education - Discretionary					-
8220 Federal Child Nutrition	\$100,511	\$100,511	\$80,511	\$140,716	131,921
8290 Title I, Part A - Basic Low Income	\$84,577	\$84,577	\$100,693	\$84,577	84,577
8291 Title II, Part A - Teacher Quality	\$8,659	\$8,659	\$12,507	\$8,659	8,659
8293 Title III - Limited English				\$0	-
8294 Title V, Part B - PCSG				\$0	-
8295 Charter Facility Incentive Grant				\$0	-
8296 Other Federal Revenue	\$10,000	\$10,000	\$10,000	\$10,000	10,000
8299 Prior Year Federal Revenue			\$9,858	\$0	-
	<u>\$240,007</u>	<u>\$247,972</u>	<u>\$257,794</u>	<u>\$290,062</u>	<u>295,018</u>

**Other State Revenue**

8311 State Special Education	\$276,783	\$276,783	\$264,383	\$399,198	355,112
8520 Child Nutrition	\$9,514	\$9,514	\$29,514	\$13,721	13,304
8545 School Facilities (SB740)	\$413,083	\$413,083	\$414,674	\$595,781	560,713
8550 Mandated Cost	\$6,126	\$6,238	\$6,238	\$6,426	6,646
8560 State Lottery	\$82,992	\$78,880	\$78,880	\$80,701	75,657
8598 Prior Year Revenue	\$0		-\$23,767	\$0	-
8599 Other State Revenue	\$461,590	\$436,915	\$436,915	\$436,915	409,608
	<u>\$1,250,087</u>	<u>\$1,221,412</u>	<u>\$1,206,837</u>	<u>\$1,532,743</u>	<u>1,421,040</u>

**Other Local Revenue**

8634 Food Service Sales				\$0	-
8650 Lease and Rental Income				\$0	-
8660 Interest Revenue				\$0	-
8689 Other Fees and Contracts			\$237	\$0	-
8690 Other Local Revenue	\$97,430	\$104,649	\$104,649	\$104,649	104,649
8698 ASB Fundraising				\$0	-
8699 School Fundraising				\$0	-
	<u>\$97,430</u>	<u>\$104,649</u>	<u>\$104,886</u>	<u>\$104,649</u>	<u>104,649</u>

<b>Total Revenue</b>	<b>\$5,842,087</b>	<b>\$5,787,633</b>	<b>\$5,735,008</b>	<b>\$7,994,413</b>	<b>\$ 7,688,935</b>
<b>Expenses</b>					
<b>Certificated Salaries</b>					
1100 Teachers' Salaries	\$1,172,748	\$957,957	\$957,957	\$1,655,431	1,688,539
1170 Teachers' Substitute Hours	\$0	\$0		\$0	-
1175 Teachers' Extra Duty/Stipends	\$12,500	\$12,500	\$15,000	\$100,000	15,000
1200 Pupil Support Salaries	\$75,790	\$75,790	\$75,790	\$117,096	119,438
1300 Administrators' Salaries	\$395,478	\$395,478	\$395,478	\$517,342	527,689
1900 Other Certificated Salaries	\$0	\$0		\$0	-
	<u>\$1,656,515</u>	<u>\$1,441,724</u>	<u>\$1,444,224</u>	<u>\$2,389,868</u>	<u>2,350,666</u>
<b>Classified Salaries</b>					
2100 Instructional Salaries	\$534,569	\$499,841	\$499,841	\$724,848	739,345
2200 Support Salaries	\$51,180	\$51,180	\$51,180	\$128,315	130,881
2300 Classified Administrators' Salaries				\$0	-
2400 Clerical and Office Staff Salaries	\$153,330	\$153,330	\$153,330	\$176,866	180,404
2900 Other Classified Salaries				\$0	-
	<u>\$739,078</u>	<u>\$704,350</u>	<u>\$704,350</u>	<u>\$1,030,029</u>	<u>1,050,630</u>
<b>Benefits</b>					
3101 STRS	\$0	\$0		\$0	-
3202 PERS	\$0	\$0		\$0	-
3301 OASDI	\$148,527	\$148,527	\$148,527	\$212,034	210,880
3311 Medicare	\$34,736	\$34,736	\$34,736	\$49,589	49,319
3401 Health and Welfare	\$257,400	\$227,400	\$227,400	\$345,462	352,371
3501 State Unemployment	\$18,130	\$18,130	\$18,130	\$24,010	24,010
3601 Workers' Compensation	\$33,538	\$33,538	\$33,538	\$47,879	47,618
3901 Other Benefits	\$11,978	\$11,978	\$11,978	\$17,099	17,006
	<u>\$504,310</u>	<u>\$474,309</u>	<u>\$474,309</u>	<u>\$696,072</u>	<u>701,205</u>
<b>Books and Supplies</b>					
4100 Textbooks and Core Curricula	\$50,000	\$68,000	\$68,000	\$100,000	96,338
4200 Books and Other Materials	\$1,500	\$1,500	\$1,500	\$1,500	1,500
4302 School Supplies	\$25,500	\$25,500	\$20,000	\$40,000	38,535
4303 Technology Supplies	\$500	\$2,500	\$2,500	\$500	500
4304 Non-Instructional Supplies	\$1,000	\$1,000	\$2,500	\$1,438	1,385
4305 Software	\$15,300	\$15,300	\$15,300	\$21,998	21,193
4310 Office Expense	\$15,000	\$15,000	\$15,000	\$21,567	20,777
4311 Business Meals	\$5,000	\$5,000	\$5,000	\$7,189	6,926
4312 School Fundraising	\$0			\$0	-
4315 Custodial Supplies	\$10,200	\$10,200	\$10,200	\$12,000	12,331
4320 Educational Software	\$15,000	\$5,082	\$11,126	\$10,000	10,276
4326 Art & Music Supplies	\$5,000	\$5,000	\$5,000	\$7,500	7,707
4327 MS/HS Sports Supplies	\$0	\$214	\$214	\$0	-
4328 Student Activity Supplies & Materials	\$2,000	\$3,000	\$5,000	\$5,000	5,138
4335 PE Supplies	\$400	\$918	\$918	\$1,500	1,541
4350 Uniforms	\$0	\$11,414	\$11,414	\$25,000	25,690
4400 Noncapitalized Equipment	\$5,000	\$2,500	\$2,000	\$5,000	5,000
4420 Noncapitalized Computer Equipment	\$10,000	\$10,000	\$10,000	\$30,000	25,000
4421 Noncapitalized Classroom Furniture, E	\$25,000	\$5,000	\$5,000	\$25,000	5,000
4700 Food Services	\$110,025	\$110,025	\$110,025	\$158,194	152,400
4720 Other Food	\$1,500	\$7,500	\$5,000	\$7,500	7,225
	<u>\$297,925</u>	<u>\$304,653</u>	<u>\$305,697</u>	<u>\$480,886</u>	<u>444,462</u>

**Subagreement Services**

5101 Nursing	\$0	\$0	\$0	\$0	-
5102 Special Education	\$101,800	\$200,000	\$200,000	\$100,000	100,000
5103 Substitute Teacher	\$25,000	\$239,971	\$239,971	\$25,000	25,000
5104 Transportation	\$5,000	\$10,000	\$10,000	\$7,189	6,926
5105 Security	\$15,000	\$12,500	\$10,000	\$15,405	15,830
5106 Other Educational Consultants	\$29,700	\$15,000	\$15,000	\$30,502	25,000
	<u>\$176,500</u>	<u>\$477,471</u>	<u>\$474,971</u>	<u>\$178,096</u>	<u>172,756</u>

**Operations and Housekeeping**

5201 Auto and Travel	\$3,100	\$3,000	\$10,000	\$4,457	4,294
5300 Dues & Memberships	\$9,100	\$20,000	\$20,000	\$13,084	12,605
5400 Insurance	\$91,600	\$50,000	\$64,297	\$131,702	126,879
5501 Utilities	\$115,000	\$140,000	\$140,000	\$165,347	159,291
5502 Janitorial/Trash Removal	\$81,500	\$81,500	\$81,500	\$117,181	112,889
5531 ASB Expenses	\$0			\$0	-
5540 Public Donations	\$0			\$0	-
5550 Pledge Write Off	\$0			\$0	-
5900 Communications	\$15,000	\$15,000	\$15,000	\$21,567	20,777
5901 Postage and Shipping	\$1,000	\$1,500	\$1,500	\$1,438	1,385
	<u>\$316,300</u>	<u>\$311,000</u>	<u>\$332,297</u>	<u>\$454,776</u>	<u>438,120</u>

**Facilities, Repairs and Other Leases**

5601 Rent	\$916,180	\$916,180	\$916,180	\$943,665	971,975
5602 Additional Rent	\$0			\$0	-
5603 Equipment Leases	\$20,000	\$20,000	\$20,000	\$25,000	25,000
5604 Other Leases	\$0			\$0	-
5605 Real/Personal Property Taxes	\$25,000	\$0	\$0	\$10,000	10,000
5610 Repairs and Maintenance	\$100,000	\$20,000	\$10,000	\$100,000	25,000
5615 Repairs and Maintenance - Building	\$50,000	\$50,000	\$50,000	\$50,000	50,000
5616 Repairs and Maintenance - Computer	\$2,500	\$2,500	\$2,500	\$2,500	2,500
5618 Repairs and Maintenance - Auto	\$0	\$495	\$495	\$0	-
5625 Storage	\$0			\$0	-
	<u>\$1,113,680</u>	<u>\$1,009,175</u>	<u>\$999,175</u>	<u>\$1,131,165</u>	<u>1,084,475</u>

**Professional/Consulting Services**

5801 IT	\$20,000	\$15,000	\$15,000	\$20,000	19,268
5802 Audit & Taxes	\$20,000	\$18,000	\$18,000	\$20,540	21,107
5803 Legal	\$5,000	\$20,000	\$10,000	\$25,135	5,829
5804 Professional Development	\$35,000	\$35,000	\$35,000	\$50,323	48,480
5805 General Consulting	\$47,600	\$40,000	\$30,000	\$68,439	50,000
5806 Special Activities	\$50,000	\$25,000	\$25,000	\$50,000	48,169
5807 Bank Charges	\$1,000	\$500	\$50	\$1,438	1,385
5808 Printing	\$800	\$800	\$800	\$1,150	1,108
5809 Other taxes and fees	\$16,900	\$2,500	\$2,500	\$2,500	2,408
5810 Payroll Service Fee	\$10,000	\$10,000	\$10,000	\$14,378	13,851
5811 Management Fee	\$583,448	\$578,763	\$573,501	\$799,441	768,894
5812 District Oversight Fee	\$42,546	\$42,280	\$41,799	\$60,670	58,682
5813 Business Services	\$70,200	\$70,200	\$70,200	\$100,934	97,237
5814 SPED Encroachment	\$3,054	\$3,054	\$5,669	\$4,453	4,150
5815 Public Relations	\$7,100	\$0	\$0	\$0	-
5816 Legal Settlement	\$15,059	\$14,662	\$0	\$0	-
5820 Scholarship Expense	\$0			\$0	-
5830 Field Trips	\$15,000	\$15,000	\$15,000	\$21,567	20,777

5836	Fingerprinting	\$1,000	\$500	\$500	\$2,000	1,927
5839	Fundraising Fees	\$0			\$0	-
5851	Marketing and Student Recruiting	\$14,900	\$20,000	\$20,000	\$21,423	20,639
5873	Sports Contractors	\$0			\$0	-
5874	Sports	\$0			\$0	-
5875	Staff Recruiting	\$7,500	\$7,500	\$7,500	\$7,500	7,500
5877	Student Activities	\$65,000	\$100,000	\$100,000	\$140,000	134,873
5878	Student Assessment	\$0	\$7,500	\$7,000	\$7,500	7,225
		<u>\$1,031,107</u>	<u>\$1,026,259</u>	<u>\$987,519</u>	<u>\$1,419,392</u>	<u>1,333,508</u>

**Depreciation**

6900	Depreciation Expense	\$2,183	\$2,183	\$2,183	\$102,183	102,183
		<u>\$2,183</u>	<u>\$2,183</u>	<u>\$2,183</u>	<u>\$102,183</u>	<u>102,183</u>

**Interest**

7438	Interest Expense	-	-	-	-	-
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

<b>Total Expenses</b>	<b>\$ 5,837,600</b>	<b>\$ 5,751,125</b>	<b>\$5,724,725</b>	<b>\$ 7,882,468</b>	<b>\$ 7,678,005</b>
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<b>Surplus (Deficit)</b>	<b>\$ 4,487</b>	<b>\$ 36,507</b>	<b>\$ 10,282</b>	<b>\$ 111,945</b>	<b>\$ 10,930</b>
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Fund Balance, Beginning of Year	\$ 4,888,147	\$ 4,694,749	\$ 4,694,749	\$ 4,731,256	\$ 4,843,202
<b>Fund Balance, End of Year</b>	<b>\$ 4,892,634</b>	<b>\$ 4,731,256</b>	<b>\$ 4,705,031</b>	<b>\$ 4,843,202</b>	<b>\$ 4,854,132</b>
	<b>83.8%</b>	<b>82.3%</b>	<b>82.2%</b>	<b>61.4%</b>	<b>63.2%</b>

# FY25-26 JHHS

## Multi-Year Forecast

Revised 2/20/2026

	2025-26	2025-26	2025-26	2026-27	2027-28
	Preliminary Budget	First Interim Budget	Second Interim Budget	Forecast	Forecast

### Assumptions

	2025-26	2025-26	2025-26	2026-27	2027-28
State COLA	2.30%	2.30%	2.30%	3.02%	3.42%
Other Revenue COLA	n/a	n/a	0.00%	0.00%	0.00%
Expense COLA	2.85%	2.85%	2.85%	2.70%	2.76%
Enrollment	340.00	332.00	338.00	340.00	340.00
Average Daily Attendance	316.20	308.76	310.96	316.20	316.20

### Revenues

#### State Aid - Revenue Limit

8011 LCFF State Aid	\$ 5,097,399	\$ 4,978,307	\$ 5,017,662	\$ 5,295,814	\$ 5,449,953
8012 Education Protection Account	63,240	\$ 61,752	62,192	16,748	17,236
8019 State Aid - Prior Year	-	-	-	-	-
8096 In Lieu of Property Taxes	-	-	-	-	-
	<u>5,160,639</u>	<u>5,040,059</u>	<u>5,079,854</u>	<u>5,312,562</u>	<u>5,467,189</u>

#### Federal Revenue

8181 Special Education - Entitlement	39,900	\$ 46,836	48,285	40,022	40,022
8182 Special Education - Discretionary	-	-	-	-	-
8220 Federal Child Nutrition	115,913	\$ 115,913	75,913	115,913	115,913
8290 Title I, Part A - Basic Low Income	96,304	\$ 96,304	123,886	96,304	96,304
8291 Title II, Part A - Teacher Quality	11,966	\$ 11,966	14,425	11,966	11,966
8293 Title III - Limited English	-	-	-	-	-
8294 Title V, Part B - PCSG	-	-	-	-	-
8295 Charter Facility Incentive Grant	-	-	-	-	-
8296 Other Federal Revenue	10,000	\$ 10,000	10,000	10,000	10,000
8299 Prior Year Federal Revenue	-	-	-	-	-
	<u>274,083</u>	<u>281,019</u>	<u>272,509</u>	<u>274,204</u>	<u>274,204</u>

#### Other State Revenue

8311 State Special Education	279,967	\$ 274,798	298,704	288,422	298,286
8520 Child Nutrition	10,971	\$ 10,971	50,971	11,303	11,689
8545 School Facilities (SB740)	429,660	\$ 419,551	435,202	442,636	444,355
8550 Mandated Cost	18,003	\$ 18,350	18,350	18,516	19,610
8560 State Lottery	86,323	\$ 83,983	84,581	86,323	86,323
8598 Prior Year Revenue	-	-	-	-	-
8599 Other State Revenue	72,448	\$ 26,046	26,046	72,448	72,448
	<u>897,373</u>	<u>833,699</u>	<u>913,855</u>	<u>919,647</u>	<u>932,711</u>

#### Other Local Revenue

8634 Food Service Sales	-	-	-	-	-
8650 Lease and Rental Income	-	-	-	-	-
8660 Interest Revenue	-	-	-	-	-
8689 Other Fees and Contracts	-	-	-	-	-
8690 Other Local Revenue	78,937	\$ 87,827	101,752	87,827	87,827

# FY25-26 JHHS

## Multi-Year Forecast

Revised 2/20/2026

	2025-26 Preliminary Budget	2025-26 First Interim Budget	2025-26 Second Interim Budget	2026-27 Forecast	2027-28 Forecast
<b>Assumptions</b>					
8698 ASB Fundraising	-	-	-	-	-
8699 School Fundraising	-	-	-	-	-
	<u>78,937</u>	<u>87,827</u>	<u>101,752</u>	<u>87,827</u>	<u>87,827</u>
<b>Total Revenue</b>	<b><u>\$ 6,411,032</u></b>	<b><u>\$ 6,242,604</u></b>	<b><u>\$ 6,367,970</u></b>	<b><u>\$ 6,594,240</u></b>	<b><u>\$ 6,761,931</u></b>
<b>Expenses</b>					
<b>Certificated Salaries</b>					
1100 Teachers' Salaries	1,421,544	1,138,102	1,138,102	1,449,975	1,478,975
1170 Teachers' Substitute Hours	-	-	-	-	-
1175 Teachers' Extra Duty/Stipends	12,500	12,500	20,000	12,500	12,500
1200 Pupil Support Salaries	75,790	75,790	75,790	77,306	78,852
1300 Administrators' Salaries	340,721	340,721	340,721	347,535	354,486
1900 Other Certificated Salaries	-	-	-	-	-
	<u>1,850,555</u>	<u>1,567,113</u>	<u>1,574,613</u>	<u>1,887,316</u>	<u>1,924,813</u>
<b>Classified Salaries</b>					
2100 Instructional Salaries	252,352	189,264	189,264	257,399	262,547
2200 Support Salaries	234,868	234,868	234,868	239,565	244,357
2300 Classified Administrators' Salaries	-	-	-	-	-
2400 Clerical and Office Staff Salaries	157,967	157,967	157,967	161,126	164,349
2900 Other Classified Salaries	-	-	-	-	-
	<u>645,187</u>	<u>582,099</u>	<u>582,099</u>	<u>658,090</u>	<u>671,252</u>
<b>Benefits</b>					
3101 STRS	-	-	-	-	-
3202 PERS	-	-	-	-	-
3301 OASDI	154,736	154,736	154,736	157,815	160,956
3311 Medicare	36,188	36,188	36,188	36,908	37,643
3401 Health and Welfare	257,400	218,400	218,400	262,548	267,799
3501 State Unemployment	17,150	17,150	20,000	17,150	17,150
3601 Workers' Compensation	34,940	34,940	34,940	35,636	36,345
3901 Other Benefits	7,487	7,487	5,000	7,636	7,788
	<u>507,902</u>	<u>468,902</u>	<u>469,265</u>	<u>517,694</u>	<u>527,681</u>
<b>Books and Supplies</b>					
4100 Textbooks and Core Curricula	250,000	75,000	80,000	100,000	100,000
4200 Books and Other Materials	10,000	1,000	1,000	1,500	1,541
4302 School Supplies	20,000	10,000	10,000	10,270	10,270
4303 Technology Supplies	-	2,500	2,500	2,568	2,638
4304 Non-Instructional Supplies	900	1,200	1,200	1,232	1,266
4305 Software	59,200	52,878	25,000	54,306	55,805

# FY25-26 JHHS

## Multi-Year Forecast

Revised 2/20/2026

	2025-26 Preliminary Budget	2025-26 First Interim Budget	2025-26 Second Interim Budget	2026-27 Forecast	2027-28 Forecast
<b>Assumptions</b>					
4310 Office Expense	15,000	15,000	15,000	15,405	15,405
4311 Business Meals	2,500	2,500	2,500	2,500	2,500
4312 School Fundraising	-	-	-	-	-
4315 Custodial Supplies	10,000	10,000	10,000	10,270	10,553
4320 Educational Software	15,100	17,500	17,500	17,973	18,469
4326 Art & Music Supplies	100	100	100	103	106
4327 MS/HS Sports Supplies	-	1,500	2,000	1,541	1,583
4328 Student Activity Supplies & Materials	-	350	350	359	369
4335 PE Supplies	300	1,500	1,500	1,500	1,500
4350 Uniforms	10,000	14,474	14,474	14,865	14,865
<b>4400 Noncapitalized Equipment</b>	<b>5,000</b>			-	-
4420 Noncapitalized Computer Equipment	20,000	20,000	16,000	20,000	20,000
4421 Noncapitalized Classroom Furniture, E	25,000	-	-	5,000	5,000
4700 Food Services	126,884	126,884	126,884	130,310	133,907
4720 Other Food	400	5,000	5,000	5,000	5,138
	<u>570,384</u>	<u>357,387</u>	<u>331,008</u>	<u>394,701</u>	<u>400,915</u>
<b>Subagreement Services</b>					
5101 Nursing	-	-	-	-	-
5102 Special Education	100,300	325,000	325,000	103,008	105,851
5103 Substitute Teacher	25,000	410,530	410,530	25,000	25,000
5104 Transportation	20,000	15,000	15,000	20,000	20,000
5105 Security	10,000	10,000	15,000	10,000	10,000
5106 Other Educational Consultants	10,000	5,000	5,000	10,000	10,000
	<u>165,300</u>	<u>765,530</u>	<u>770,530</u>	<u>168,008</u>	<u>170,851</u>
<b>Operations and Housekeeping</b>					
5201 Auto and Travel	5,000	3,500	3,500	3,595	3,694
5300 Dues & Memberships	8,800	40,000	40,000	40,000	41,104
5400 Insurance	37,000	112,874	112,874	115,922	119,121
5501 Utilities	200,000	200,000	200,000	205,400	211,069
5502 Janitorial/Trash Removal	70,300	75,000	80,000	75,000	75,000
5531 ASB Expenses	-	-	-	-	-
5540 Public Donations	-	-	-	-	-
5550 Pledge Write Off	-	-	-	-	-
5900 Communications	15,000	15,000	15,000	15,405	15,830
5901 Postage and Shipping	1,000	1,000	1,000	1,027	1,055
	<u>337,100</u>	<u>447,374</u>	<u>452,374</u>	<u>456,348</u>	<u>466,873</u>
<b>Facilities, Repairs and Other Leases</b>					
5601 Rent	971,631	971,631	971,631	1,000,780	1,030,804
5602 Additional Rent	-	-	-	-	-

# FY25-26 JHHS

## Multi-Year Forecast

Revised 2/20/2026

	2025-26 Preliminary Budget	2025-26 First Interim Budget	2025-26 Second Interim Budget	2026-27 Forecast	2027-28 Forecast
<b>Assumptions</b>					
5603 Equipment Leases	20,000	20,000	20,000	20,540	21,107
5604 Other Leases	-	-	-	-	-
5605 Real/Personal Property Taxes	10,000	76,538	76,538	10,000	10,000
5610 Repairs and Maintenance	10,000	10,000	10,000	10,000	10,000
5615 Repairs and Maintenance - Building	60,000	60,000	60,000	50,000	50,000
5616 Repairs and Maintenance - Computers	2,500	1,500	1,500	1,500	1,500
5618 Repairs and Maintenance - Auto	-	-	-	-	-
5625 Storage	-	-	-	-	-
	<u>1,074,131</u>	<u>1,139,669</u>	<u>1,139,669</u>	<u>1,092,820</u>	<u>1,123,411</u>
<b>Professional/Consulting Services</b>					
5801 IT	12,000	12,000	12,000	12,324	12,664
5802 Audit & Taxes	12,000	17,000	17,000	17,000	17,469
5803 Legal	25,000	15,000	15,000	10,000	20,000
5804 Professional Development	40,000	35,000	35,000	35,000	35,000
5805 General Consulting	30,000	30,000	30,000	30,000	30,000
5806 Special Activities	35,000	5,000	5,000	5,135	5,277
<b>5807 Bank Charges</b>	<b>1,000</b>	<b>100</b>	<b>100</b>	<b>103</b>	<b>103</b>
5808 Printing	1,000	2,000	2,000	2,054	2,111
5809 Other taxes and fees	35,000	16,000	10,000	16,432	16,886
5810 Payroll Service Fee	900	12,000	12,000	12,324	12,664
5811 Management Fee	641,103	625,653	636,797	658,413	676,585
5812 District Oversight Fee	51,606	50,401	50,799	53,126	54,672
<b>5813 Business Services</b>	<b>85,151</b>	<b>44,000</b>	<b>44,657</b>	<b>45,188</b>	<b>46,435</b>
5814 SPED Encroachment	-	2,838	7,500	2,915	<b>2,995</b>
5815 Public Relations	25,000	-	-	-	-
5816 Legal Settlement	16,638	-	-	-	-
5820 Scholarship Expense	-	-	-	-	-
5830 Field Trips	-	7,500	7,500	<b>7,888</b>	8,106
5836 Fingerprinting	600	-	-	500	514
5839 Fundraising Fees	-	-	-	-	-
<b>5851 Marketing and Student Recruiting</b>	<b>5,000</b>	<b>15,000</b>	<b>15,000</b>	<b>5,000</b>	<b>5,138</b>
5873 Sports Contractors	-	-	-	-	-
5874 Sports	21,000	-	-	-	-
5875 Staff Recruiting	5,000	10,000	10,000	5,000	5,138
5877 Student Activities	5,000	20,000	20,000	<b>21,035</b>	21,616
5878 Student Assessment	-	40,000	40,000	20,000	20,552
	<u>1,047,998</u>	<u>959,491</u>	<u>970,352</u>	<u>959,436</u>	<u>993,924</u>
<b>Depreciation</b>					
6900 Depreciation Expense	193,801	193,801	193,801	3,163	3,163

# FY25-26 JHHS

## Multi-Year Forecast

Revised 2/20/2026

	2025-26 Preliminary Budget	2025-26 First Interim Budget	2025-26 Second Interim Budget	2026-27 Forecast	2027-28 Forecast
<b>Assumptions</b>					
	193,801	193,801	193,801	3,163	3,163
<b>Interest</b>					
7438 Interest Expense	-	-	-	-	-
	-	-	-	-	-
<b>Total Expenses</b>	<b>\$ 6,392,359</b>	<b>\$ 6,481,366</b>	<b>\$ 6,483,711</b>	<b>\$ 6,137,577</b>	<b>\$ 6,282,883</b>
<b>Surplus (Deficit)</b>	<b>\$ 18,673</b>	<b>\$ (238,762)</b>	<b>\$ (115,741)</b>	<b>\$ 456,664</b>	<b>\$ 479,048</b>
Fund Balance, Beginning of Year	\$ 2,551,350	\$ 1,848,016	\$ 1,848,016	\$ 1,609,254	\$ 2,065,918
<b>Fund Balance, End of Year</b>	<b>\$ 2,570,023</b>	<b>\$ 1,609,254</b>	<b>\$ 1,732,275</b>	<b>\$ 2,065,918</b>	<b>\$ 2,544,966</b>
	43.5%	24.8%	26.7%	33.7%	40.5%

# FY25-26 OCA Multi-Year Forecast

Revised 2/20/2026

	2025-26	2025-26	2025-26	2026-27	2027-28
	Preliminary Budget	First Interim Budget	Second Interim Budget	Forecast	Forecast

## Assumptions

	2025-26	2025-26	2025-26	2026-27	2027-28
State COLA	2.30%	2.30%	2.30%	3.02%	3.42%
Other Revenue COLA	n/a	n/a	n/a	0.00%	0.00%
Expense COLA	2.85%	2.85%	2.85%	2.70%	2.76%
Enrollment	210.00	200.00	200.00	210.00	210.00
Average Daily Attendance	195.30	186.00	184.00	195.30	195.30

## Revenues

### State Aid - Revenue Limit

8011 LCFF State Aid	\$ 1,658,640	\$ 1,915,509	\$ 1,898,706	\$ 2,078,254	\$ 2,167,403
8012 Education Protection Account	400,884	37,200	\$ 36,800	39,060	39,060
8019 State Aid - Prior Year	-	-	\$ (232,027)	-	-
8096 In Lieu of Property Taxes	762,297	731,032	\$ 723,172	767,584	767,584
	<u>2,821,821</u>	<u>2,683,741</u>	<u>\$ 2,426,651</u>	<u>2,884,898</u>	<u>2,974,047</u>

### Federal Revenue

8181 Special Education - Entitlement	31,220	28,729	\$ 32,190	26,161	27,469
8182 Special Education - Discretionary	-	-	-	-	-
8220 Federal Child Nutrition	76,074	76,074	\$ 76,074	79,878	79,878
8290 Title I, Part A - Basic Low Income	80,425	80,425	\$ 86,918	86,918	86,918
8291 Title II, Part A - Teacher Quality	8,952	8,952	\$ 10,147	10,147	10,147
8293 Title III - Limited English	-	-	-	-	-
8294 Title V, Part B - PCSG	-	-	-	-	-
8295 Charter Facility Incentive Grant	-	-	-	-	-
8296 Other Federal Revenue	10,000	10,000	\$ 10,000	10,000	10,000
8299 Prior Year Federal Revenue	-	-	\$ 7,742	-	-
	<u>206,671</u>	<u>204,180</u>	<u>\$ 223,071</u>	<u>213,104</u>	<u>214,412</u>

### Other State Revenue

8311 State Special Education	183,262	165,541	\$ 165,541	173,818	173,818
8520 Child Nutrition	7,201	7,201	\$ 7,201	7,789	8,055
8545 School Facilities (SB740)	251,344	251,344	\$ 284,915	284,915	284,915
8550 Mandated Cost	4,248	4,248	\$ 4,248	4,135	4,276
8560 State Lottery	53,317	50,592	\$ 50,592	53,122	53,122
8598 Prior Year Revenue	-	-	\$ (51,432)	-	-
8599 Other State Revenue	437,926	437,926	\$ 437,926	459,822	459,822
	<u>937,298</u>	<u>916,851</u>	<u>\$ 898,991</u>	<u>983,601</u>	<u>984,009</u>

### Other Local Revenue

8634 Food Service Sales	-	-	-	-	-
8650 Lease and Rental Income	-	-	-	-	-
8660 Interest Revenue	-	-	-	-	-
8689 Other Fees and Contracts	-	-	-	-	-
8690 Other Local Revenue	112,874	112,874	\$ 112,874	112,874	112,874
8698 ASB Fundraising	-	-	-	-	-
8699 School Fundraising	-	-	-	-	-
	<u>112,874</u>	<u>112,874</u>	<u>\$ 112,874</u>	<u>112,874</u>	<u>112,874</u>

**FY25-26 OCA**  
**Multi-Year Forecast**

Revised 2/20/2026

	2025-26	2025-26	2025-26	2026-27	2027-28
	Preliminary Budget	First Interim Budget	Second Interim Budget	Forecast	Forecast
<b>Total Revenue</b>	<b>\$ 4,078,664</b>	<b>\$ 3,917,647</b>	<b>\$ 3,661,587</b>	<b>\$ 4,194,476</b>	<b>\$ 4,285,341</b>
<b>Expenses</b>					
<b>Certificated Salaries</b>					
1100 Teachers' Salaries	924,603	\$ 492,463	\$ 492,463	943,355	962,222
1170 Teachers' Substitute Hours	-	-	-	-	-
1175 Teachers' Extra Duty/Stipends	12,500	12,500	\$ 16,000	12,500	12,500
1200 Pupil Support Salaries	-	-	-	-	-
1300 Administrators' Salaries	249,170	351,170	\$ 351,170	358,193	365,357
1900 Other Certificated Salaries	-	-	-	-	-
	<u>1,186,273</u>	<u>856,133</u>	<u>\$ 859,633</u>	<u>1,314,048</u>	<u>1,340,079</u>
<b>Classified Salaries</b>					
2100 Instructional Salaries	420,862	379,993	\$ 379,993	387,593	395,345
2200 Support Salaries	38,896	38,896	\$ 38,896	39,674	40,468
2300 Classified Administrators' Salaries	-	-	-	-	-
2400 Clerical and Office Staff Salaries	111,759	111,759	\$ 111,759	113,995	116,274
2900 Other Classified Salaries	-	-	-	-	-
	<u>571,517</u>	<u>530,649</u>	<u>\$ 530,649</u>	<u>541,262</u>	<u>552,087</u>
<b>Benefits</b>					
3101 STRS	-	-	-	-	-
3202 PERS	-	-	-	-	-
3301 OASDI	108,983	85,981	\$ 85,981	115,029	117,314
3311 Medicare	25,488	20,108	\$ 20,108	26,902	27,436
3401 Health and Welfare	171,600	132,600	\$ 132,600	182,988	184,648
3501 State Unemployment	13,230	13,230	\$ 13,230	13,720	13,720
3601 Workers' Compensation	24,609	24,609	\$ 22,645	25,974	26,490
3901 Other Benefits	8,789	8,789	\$ 6,000	9,277	9,461
	<u>352,699</u>	<u>285,317</u>	<u>\$ 280,564</u>	<u>373,890</u>	<u>379,070</u>
<b>Books and Supplies</b>					
4100 Textbooks and Core Curricula	50,000	75,746	\$ 91,000	75,746	75,746
4200 Books and Other Materials	-	-	-	-	-
4302 School Supplies	25,300	15,000	\$ 5,000	16,175	16,622
4303 Technology Supplies	100	1,500	\$ 2,000	1,618	1,662
4304 Non-Instructional Supplies	-	-	-	-	-
4305 Software	78,900	67,000	\$ 25,000	72,249	74,244
4310 Office Expense	25,000	15,000	\$ 10,000	15,000	15,000
4311 Business Meals	5,000	1,500	\$ 2,500	1,500	1,500
4312 School Fundraising	-	-	-	-	-
4315 Custodial Supplies	10,000	10,000	\$ 10,000	10,000	10,000
4320 Educational Software	18,900	18,900	\$ 10,000	19,410	19,946
4326 Art & Music Supplies	2,000	2,000	\$ 2,000	2,000	2,000
4327 MS/HS Sports Supplies	1,000	3,243	\$ 4,112	3,243	3,243
4328 Student Activity Supplies & Materials	2,000	5,000	\$ 5,000	5,000	5,000
4335 PE Supplies	1,800	250	\$ 250	257	264

**FY25-26 OCA**  
**Multi-Year Forecast**

Revised 2/20/2026

	2025-26	2025-26	2025-26	2026-27	2027-28
	Preliminary Budget	First Interim Budget	Second Interim Budget	Forecast	Forecast
4350 Uniforms	-	12,866	\$ 12,866	13,213	13,578
4400 Noncapitalized Equipment	5,000	-		-	-
4420 Noncapitalized Computer Equipment	25,000	10,000	\$ 15,000	10,000	10,000
4421 Noncapitalized Classroom Furniture, E	5,000	-	\$ -	-	-
4700 Food Services	83,275	83,275	\$ 83,275	89,800	92,278
4720 Other Food	2,500	2,500	\$ 5,000	2,500	2,500
	<u>340,775</u>	<u>323,780</u>	<u>\$ 283,003</u>	<u>337,711</u>	<u>343,582</u>
<b>Subagreement Services</b>					
5101 Nursing	-	-		-	-
5102 Special Education	100,000	150,000	\$ 150,000	150,000	150,000
5103 Substitute Teacher	25,000	457,394	\$ 457,394	25,000	25,000
5104 Transportation	14,500	10,000	\$ 10,000	10,784	11,081
5105 Security	10,000	8,000	\$ 8,000	8,000	8,000
5106 Other Educational Consultants	15,000	5,000	\$ -	5,000	5,000
	<u>164,500</u>	<u>630,394</u>	<u>\$ 625,394</u>	<u>198,784</u>	<u>199,081</u>
<b>Operations and Housekeeping</b>					
5201 Auto and Travel	-	500	\$ 1,000	539	554
5300 Dues & Memberships	8,400	15,892	\$ 20,000	17,137	17,610
5400 Insurance	85,200	41,000	\$ 60,000	44,212	45,433
5501 Utilities	178,000	162,500	\$ 162,500	175,232	180,068
5502 Janitorial/Trash Removal	44,400	44,400	\$ 44,400	47,879	49,200
5531 ASB Expenses	-	-		-	-
5540 Public Donations	-	-		-	-
5550 Pledge Write Off	-	-		-	-
5900 Communications	16,200	12,000	\$ 10,000	12,940	13,297
5901 Postage and Shipping	900	900	\$ 1,000	971	997
	<u>333,100</u>	<u>277,192</u>	<u>\$ 298,900</u>	<u>298,910</u>	<u>307,160</u>
<b>Facilities, Repairs and Other Leases</b>					
5601 Rent	362,298	362,298	\$ 362,298	373,167	384,362
5602 Additional Rent	-	-		-	-
5603 Equipment Leases	25,000	15,000	\$ 15,000	15,000	15,000
5604 Other Leases	-	-		-	-
5605 Real/Personal Property Taxes	10,000	10,223	\$ 17,000	10,223	10,223
5610 Repairs and Maintenance	10,000	5,000	\$ 4,000	5,000	5,000
5615 Repairs and Maintenance - Building	30,000	35,000	\$ 35,000	35,000	35,000
5616 Repairs and Maintenance - Computers	2,500	-	\$ 250	-	-
5618 Repairs and Maintenance - Auto	-	-		-	-
5625 Storage	-	-		-	-
	<u>439,798</u>	<u>427,521</u>	<u>\$ 433,548</u>	<u>438,390</u>	<u>449,585</u>
<b>Professional/Consulting Services</b>					
5801 IT	15,000	10,000	\$ 7,500	10,000	10,000
5802 Audit & Taxes	21,000	17,000	\$ 17,000	17,000	17,000
5803 Legal	-	35,000	\$ 53,222	25,000	15,000
5804 Professional Development	10,000	22,000	\$ 22,000	22,000	22,000

**FY25-26 OCA**  
**Multi-Year Forecast**

Revised 2/20/2026

	2025-26	2025-26	2025-26	2026-27	2027-28
	Preliminary Budget	First Interim Budget	Second Interim Budget	Forecast	Forecast
5805 General Consulting	14,200	14,200	\$ 20,000	15,313	15,735
5806 Special Activities	5,000	4,000	\$ 4,000	4,000	4,000
5807 Bank Charges	-	-	-	-	-
5808 Printing	-	750	\$ 500	809	831
5809 Other taxes and fees	24,200	10,000	\$ 5,000	10,784	11,081
5810 Payroll Service Fee	800	8,000	\$ 8,000	8,627	8,865
5811 Management Fee	407,866	391,765	\$ 366,159	422,459	434,119
5812 District Oversight Fee	28,218	26,837	\$ 26,587	28,849	29,740
5813 Business Services	46,560	46,560	\$ 46,560	46,560	46,560
5814 SPED Encroachment	-	1,881	\$ 5,000	2,028	2,084
5815 Public Relations	-	-	-	-	-
5816 Legal Settlement	12,145	-	\$ -	-	-
5820 Scholarship Expense	-	-	-	-	-
5830 Field Trips	-	-	-	-	-
5836 Fingerprinting	1,500	250	\$ -	270	277
5839 Fundraising Fees	-	-	-	-	-
5851 Marketing and Student Recruiting	13,300	5,000	\$ 5,573	5,392	5,541
5873 Sports Contractors	-	-	-	-	-
5874 Sports	300	475	\$ 475	512	526
5875 Staff Recruiting	-	1,277	\$ 1,908	1,377	1,415
5877 Student Activities	2,500	29,000	\$ 29,000	29,000	29,000
5878 Student Assessment	-	1,500	\$ 1,500	1,618	1,662
	<u>602,589</u>	<u>625,495</u>	<u>\$ 619,983</u>	<u>651,597</u>	<u>655,438</u>
<b>Depreciation</b>					
6900 Depreciation Expense	22,327	22,327	\$ 22,327	22,327	22,327
	<u>22,327</u>	<u>22,327</u>	<u>\$ 22,327</u>	<u>22,327</u>	<u>22,327</u>
<b>Total Expenses</b>	<b><u>\$ 4,013,578</u></b>	<b><u>\$ 3,978,808</u></b>	<b><u>\$ 3,954,001</u></b>	<b><u>\$ 4,176,918</u></b>	<b><u>\$ 4,248,409</u></b>
<b>Surplus (Deficit)</b>	<b><u>\$ 65,086</u></b>	<b><u>\$ (61,162)</u></b>	<b><u>\$ (292,414)</u></b>	<b><u>\$ 17,558</u></b>	<b><u>\$ 36,932</u></b>
Fund Balance, Beginning of Year	\$ 5,639,468	\$ 5,369,465	\$ 5,369,465	\$ 5,077,051	\$ 5,094,609
<b>Fund Balance, End of Year</b>	<b><u>\$ 5,704,554</u></b>	<b><u>\$ 5,308,303</u></b>	<b><u>\$ 5,077,051</u></b>	<b><u>\$ 5,094,609</u></b>	<b><u>\$ 5,131,542</u></b>
	<b>142.1%</b>	<b>133.4%</b>	<b>133.4%</b>	<b>122.0%</b>	<b>120.8%</b>

# FY25-26 RCA

## Multi-Year Forecast

Revised 2.20.2026

	2025-26 Preliminary Budget	2025-26 First Interim Budget	2025-26 Second Interim Budget	2026-27 Forecast	2027-28 Forecast
<b>Assumptions</b>					
State COLA	2.30%	2.30%	2.30%	2.41%	3.06%
Other Revenue COLA	n/a	n/a		0.00%	0.00%
Expense COLA	2.85%	2.85%	2.85%	2.70%	2.76%
Enrollment	320.00	295.00	292.00	320.00	330.00
Average Daily Attendance	297.60	274.35	274.48	297.60	306.90

### Revenues

#### State Aid - Revenue Limit

8011 LCFF State Aid	\$ 2,205,285	\$ 2,558,049	\$ 2,564,732	\$ 3,086,142	\$ 3,406,552
8012 Education Protection Account	613,779	54,870	\$ 54,896	58,590	61,380
8019 State Aid - Prior Year	-	-	\$ 1,121	-	-
8096 In Lieu of Property Taxes	1,193,391	1,085,896	\$ 1,086,411	1,159,516	1,214,732
	<u>4,012,455</u>	<u>3,698,815</u>	<u>\$ 3,707,160</u>	<u>4,304,248</u>	<u>4,682,664</u>

#### Federal Revenue

8181 Special Education - Entitlement	40,880	37,988	\$ 42,920	38,587	41,857
8182 Special Education - Discretionary	-	-		-	-
8220 Federal Child Nutrition	102,502	102,502	\$ 82,502	102,502	105,705
8290 Title I, Part A - Basic Low Income	91,911	91,911	\$ 109,890	109,890	113,324
8291 Title II, Part A - Teacher Quality	9,921	9,921	\$ 13,126	13,126	13,536
8293 Title III - Limited English	-	-		-	-
8294 Title V, Part B - PCSG	-	-		-	-
8295 Charter Facility Incentive Grant	-	-		-	-
8296 Other Federal Revenue	10,000	10,000	\$ 10,000	10,000	10,000
8299 Prior Year Federal Revenue	-	-	\$ 27,561	-	-
	<u>255,214</u>	<u>252,322</u>	<u>\$ 285,999</u>	<u>274,105</u>	<u>284,423</u>

#### Other State Revenue

8311 State Special Education	263,498	263,498	\$ 263,498	269,848	286,796
8520 Child Nutrition	9,702	9,702	\$ 29,702	9,936	10,560
8545 School Facilities (SB740)	404,386	404,386	\$ 404,386	414,132	429,784
8550 Mandated Cost	6,116	6,116	\$ 5,632	6,263	6,656
8560 State Lottery	81,245	81,245	\$ 74,659	81,245	83,784
8598 Prior Year Revenue	-	-	\$ (2,348)	-	-
8599 Other State Revenue	427,438	427,438	\$ 383,683	427,438	440,795
	<u>1,192,385</u>	<u>1,192,385</u>	<u>\$ 1,159,212</u>	<u>1,208,862</u>	<u>1,258,376</u>

#### Other Local Revenue

8634 Food Service Sales	-	-		-	-
8650 Lease and Rental Income	-	-		-	-
8660 Interest Revenue	-	-		-	-
8689 Other Fees and Contracts	291,500	291,500	\$ 291,500	-	-
8690 Other Local Revenue	80,309	85,984	\$ 90,329	90,329	90,329

# FY25-26 RCA

## Multi-Year Forecast

Revised 2.20.2026

	2025-26 Preliminary Budget	2025-26 First Interim Budget	2025-26 Second Interim Budget	2026-27 Forecast	2027-28 Forecast
<b>Assumptions</b>					
8698 ASB Fundraising	-	-	-	-	-
8699 School Fundraising	-	-	-	-	-
	<u>371,809</u>	<u>377,484</u>	<u>\$ 381,829</u>	<u>90,329</u>	<u>90,329</u>
<b>Total Revenue</b>	<b><u>\$ 5,831,863</u></b>	<b><u>\$ 5,521,006</u></b>	<b><u>\$ 5,534,199</u></b>	<b><u>\$ 5,877,544</u></b>	<b><u>\$ 6,315,792</u></b>
<b>Expenses</b>					
<b>Certificated Salaries</b>					
1100 Teachers' Salaries	1,128,693	702,897	\$ 650,000	1,233,995	1,271,015
1170 Teachers' Substitute Hours	12,500	12,500	\$ -	12,500	12,500
1175 Teachers' Extra Duty/Stipends	12,500	12,500	\$ 25,000	12,500	12,500
1200 Pupil Support Salaries	83,645	83,645	\$ 56,166	86,154	88,739
1300 Administrators' Salaries	335,376	335,376	\$ 313,411	345,437	355,800
1900 Other Certificated Salaries	-	-	-	-	-
	<u>1,572,714</u>	<u>1,146,918</u>	<u>\$ 1,044,577</u>	<u>1,690,587</u>	<u>1,740,554</u>
<b>Classified Salaries</b>					
2100 Instructional Salaries	399,075	349,673	\$ 349,673	384,803	423,379
2200 Support Salaries	82,326	82,326	\$ 82,326	84,796	87,340
2300 Classified Administrators' Salaries	-	-	-	-	-
2400 Clerical and Office Staff Salaries	118,924	118,924	\$ 118,924	122,492	126,167
2900 Other Classified Salaries	-	-	-	-	-
	<u>600,325</u>	<u>550,923</u>	<u>\$ 550,923</u>	<u>592,091</u>	<u>636,885</u>
<b>Benefits</b>					
3101 STRS	-	-	-	-	-
3202 PERS	-	-	-	-	-
3301 OASDI	134,728	134,728	\$ 110,000	143,153	147,401
3311 Medicare	31,509	31,509	\$ 25,000	33,479	34,473
3401 Health and Welfare	218,400	163,800	\$ 163,800	232,986	239,976
3501 State Unemployment	17,150	17,150	\$ 17,150	17,640	17,640
3601 Workers' Compensation	30,423	30,423	\$ 30,423	32,325	33,284
3901 Other Benefits	10,865	10,865	\$ 10,865	11,545	11,887
	<u>443,075</u>	<u>388,475</u>	<u>\$ 357,238</u>	<u>471,128</u>	<u>484,661</u>
<b>Books and Supplies</b>					
4100 Textbooks and Core Curricula	90,700	90,700	\$ 80,000	93,149	98,711
4200 Books and Other Materials	1,000	250	\$ 250	257	272
4302 School Supplies	33,900	20,000	\$ 15,000	20,540	21,766
4303 Technology Supplies	-	2,500	\$ 2,500	2,568	2,721
4304 Non-Instructional Supplies	1,600	3,500	\$ 3,500	3,595	3,809
4305 Software	52,400	25,000	\$ 25,000	25,675	27,208

# FY25-26 RCA

## Multi-Year Forecast

Revised 2.20.2026

	2025-26 Preliminary Budget	2025-26 First Interim Budget	2025-26 Second Interim Budget	2026-27 Forecast	2027-28 Forecast
<b>Assumptions</b>					
4310 Office Expense	7,500	7,500	\$ 7,500	7,703	8,162
4311 Business Meals	2,500	1,000	\$ 2,500	1,000	1,060
4312 School Fundraising	-	-		-	-
4315 Custodial Supplies	10,000	10,000	\$ 10,000	10,270	10,553
4320 Educational Software	18,100	18,100	\$ 18,100	18,589	19,102
4326 Art & Music Supplies	1,500	1,500	\$ 1,500	1,541	1,583
4327 MS/HS Sports Supplies	2,500	1,500	\$ 500	1,541	1,583
4328 Student Activity Supplies & Materials	2,200	2,200	\$ 2,200	2,259	2,322
4335 PE Supplies	600	600	\$ 600	616	633
4350 Uniforms	-	10,888	\$ 10,888	11,182	11,491
4400 Noncapitalized Equipment	2,500	2,500	\$ -	2,500	2,500
4420 Noncapitalized Computer Equipment	10,000	10,000	\$ 10,000	10,000	10,000
4421 Noncapitalized Classroom Furniture, Equ	-	-	\$ -	-	-
4700 Food Services	112,204	112,204	\$ 112,204	112,438	116,265
4720 Other Food	400	5,000	\$ 5,000	411	435
	<u>349,604</u>	<u>324,942</u>	<u>\$ 307,242</u>	<u>325,832</u>	<u>340,177</u>
<b>Subagreement Services</b>					
5101 Nursing	-	-		-	-
5102 Special Education	115,000	225,000	\$ 350,000	250,000	264,928
5103 Substitute Teacher	51,400	569,714	\$ 650,000	25,000	25,000
5104 Transportation	2,500	2,750	\$ 2,750	2,568	2,721
5105 Security	13,900	13,900	\$ 13,900	14,275	14,669
5106 Other Educational Consultants	30,000	5,000	\$ -	5,135	5,277
	<u>212,800</u>	<u>816,364</u>	<u>\$ 1,016,650</u>	<u>296,978</u>	<u>312,595</u>
<b>Operations and Housekeeping</b>					
5201 Auto and Travel	900	500	\$ 250	924	979
5300 Dues & Memberships	6,200	6,200	\$ 6,200	6,367	6,748
5400 Insurance	75,000	108,745	\$ 108,745	111,681	118,350
5501 Utilities	127,700	150,000	\$ 150,000	150,000	150,000
5502 Janitorial/Trash Removal	52,400	52,400	\$ 52,400	53,815	57,028
5531 ASB Expenses	-	-		-	-
5540 Public Donations	-	-		-	-
5550 Pledge Write Off	-	-		-	-
5900 Communications	15,000	15,000	\$ 15,000	15,405	16,325
5901 Postage and Shipping	1,000	1,500	\$ 1,500	1,027	1,088
	<u>278,200</u>	<u>334,345</u>	<u>\$ 334,095</u>	<u>339,220</u>	<u>350,518</u>
<b>Facilities, Repairs and Other Leases</b>					
5601 Rent	1,030,502	1,030,502	\$ 1,030,502	1,061,417	1,093,259
5602 Additional Rent	-	-		-	-

# FY25-26 RCA

## Multi-Year Forecast

Revised 2.20.2026

	2025-26 Preliminary Budget	2025-26 First Interim Budget	2025-26 Second Interim Budget	2026-27 Forecast	2027-28 Forecast
<b>Assumptions</b>					
5603 Equipment Leases	21,900	19,000	\$ 19,000	22,491	23,834
5604 Other Leases	-	-		-	-
5605 Real/Personal Property Taxes	10,000	60,199	\$ 60,199	10,000	10,000
5610 Repairs and Maintenance	2,500	4,800	\$ 5,061	2,500	2,500
5615 Repairs and Maintenance - Building	25,000	25,000	\$ 25,000	25,000	25,000
5616 Repairs and Maintenance - Computers	-	-		-	-
5618 Repairs and Maintenance - Auto	-	-		-	-
5625 Storage	-	-		-	-
	<u>1,089,902</u>	<u>1,139,501</u>	<u>\$ 1,139,762</u>	<u>1,121,408</u>	<u>1,154,593</u>
<b>Professional/Consulting Services</b>					
5801 IT	15,000	12,000	\$ 10,000	12,324	13,060
5802 Audit & Taxes	20,000	17,000	\$ 17,000	17,459	17,459
5803 Legal	10,000	20,000	\$ 20,000	10,000	10,000
5804 Professional Development	25,000	30,000	\$ 15,000	25,675	27,208
5805 General Consulting	42,800	30,000	\$ 20,000	30,810	32,650
5806 Special Activities	-	500	\$ 500	-	-
5807 Bank Charges	500	500	\$ 250	514	544
5808 Printing	-	-	\$ 1,000	-	-
5809 Other taxes and fees	25,000	7,500	\$ 7,500	7,703	7,703
5810 Payroll Service Fee	10,000	10,000	\$ 10,000	10,270	10,883
5811 Management Fee	350,000	300,000	\$ 300,000	300,000	505,263
5812 District Oversight Fee	40,125	36,988	\$ 37,060	43,042	46,827
5813 Business Services	66,206	40,000	\$ 40,000	40,000	40,000
5814 SPED Encroachment	-	2,500	\$ 5,260	2,568	-
5815 Public Relations	-	-		-	-
5816 Legal Settlement	16,152	-	\$ -	-	-
5820 Scholarship Expense	-	-		-	-
5830 Field Trips	-	-		-	-
5836 Fingerprinting	1,100	500	\$ 250	1,130	1,197
5839 Fundraising Fees	-	-		-	-
5851 Marketing and Student Recruiting	300	6,575	\$ 10,000	2,500	2,649
5873 Sports Contractors	-	-		-	-
5874 Sports	-	-		-	-
5875 Staff Recruiting	-	2,500	\$ 3,000	2,500	2,649
5877 Student Activities	-	30,000	\$ 30,000	30,810	32,650
5878 Student Assessment	-	-	\$ -	-	-
	<u>622,183</u>	<u>546,563</u>	<u>\$ 526,820</u>	<u>537,304</u>	<u>750,742</u>
<b>Depreciation</b>					
6900 Depreciation Expense	<u>473,347</u>	<u>473,347</u>	<u>\$ 473,347</u>	<u>442,067</u>	<u>442,067</u>

# FY25-26 RCA

## Multi-Year Forecast

Revised 2.20.2026

	2025-26 Preliminary Budget	2025-26 First Interim Budget	2025-26 Second Interim Budget	2026-27 Forecast	2027-28 Forecast
<b>Assumptions</b>					
	473,347	473,347	\$ 473,347	442,067	442,067
<b>Interest</b>					
7438 Interest Expense	-	-	-	-	-
	-	-	-	-	-
<b>Total Expenses</b>	<b>\$ 5,642,150</b>	<b>\$ 5,721,379</b>	<b>\$ 5,750,655</b>	<b>\$ 5,816,613</b>	<b>\$ 6,212,794</b>
<b>Surplus (Deficit)</b>	<b>\$ 189,713</b>	<b>\$ (200,373)</b>	<b>\$ (216,456)</b>	<b>\$ 60,931</b>	<b>\$ 102,998</b>
Fund Balance, Beginning of Year	\$ (65,556)	\$ 513,924	\$ 513,924	\$ 297,468	\$ 358,398
<b>Fund Balance, End of Year</b>	<b>\$ 124,156</b>	<b>\$ 313,551</b>	<b>\$ 297,468</b>	<b>\$ 358,398</b>	<b>\$ 461,396</b>
	2.2%	5.5%	5.2%	6.2%	7.4%

# AMPS Second Interim Budgets

## February 26, 2026

# Intro

- Revenues
  - Updated LCFF calculator
  - Enrollment reductions at OCA, RCA & JHHS
  - ADA holding ~93% (95%+ @ DCA)
- Expenses
  - Reductions in salary expense & increased substitute expense
  - Increased SPED expense
    - NPS, 1:1s
    - Celebration Speech 2425 expense of \$267k

# BJE - Revenue

## FY25-26 BJE

### Multi-Year Forecast

Revised 2/20/2026

	2025-26 Preliminary Budget	2025-26 First Interim Budget	2025-26 Second Interim Budget	2026-27 Forecast	2027-28 Forecast
<i>Enrollment</i>	470.00	470.00	470.00	475.00	475.00
<i>Average Daily Attendance</i>	437.10	437.10	437.10	441.75	441.75
<b>Revenues</b>					
State Aid - Revenue Limit	6,204,951	6,272,085	\$ 6,302,509	6,477,879	6,678,289
Federal Revenue	400,147	401,866	\$ 370,754	405,279	405,279
Other State Revenue	2,372,034	2,372,534	\$ 2,223,964	2,420,583	2,424,766
Other Local Revenue	133,370	133,370	\$ 133,927	134,789	134,789
<b>Total Revenue</b>	<b>\$ 9,110,502</b>	<b>\$ 9,179,855</b>	<b>\$ 9,031,154</b>	<b>\$ 9,438,530</b>	<b>\$ 9,643,123</b>

# AMPS

HONOR HARD WORK

# BJE - Expense

## FY25-26 BJE

### Multi-Year Forecast

Revised 2/20/2026

	2025-26 Preliminary Budget	2025-26 First Interim Budget	2025-26 Second Interim Budget	2026-27 Forecast	2027-28 Forecast
<b>Expenses</b>					
<b>Certificated Salaries</b>	2,075,190	1,764,914	\$ 1,784,914	2,203,530	2,246,900
<b>Classified Salaries</b>	1,144,922	924,175	\$ 924,175	1,139,825	1,162,621
<b>Benefits</b>	644,022	621,278	\$ 611,143	695,376	708,765
<b>Books and Supplies</b>	1,050,458	971,958	\$ 843,209	951,881	965,043
<b>Subagreement Services</b>	784,300	1,387,906	\$ 1,390,000	836,205	847,968
<b>Operations and Housekeeping</b>	503,700	563,895	\$ 563,895	577,905	592,472
<b>Facilities, Repairs and Other Leases</b>	1,312,803	1,346,503	\$ 1,346,503	1,377,320	1,416,127
<b>Professional/Consulting Services</b>	1,462,381	1,452,023	\$ 1,425,313	1,513,866	1,530,030
<b>Depreciation</b>					
<b>Total Expenses</b>	<b>\$ 9,088,699</b>	<b>\$ 9,143,575</b>	<b>\$ 9,000,074</b>	<b>\$ 9,372,024</b>	<b>\$ 9,545,465</b>

# AMPS

HONOR HARD WORK

# BJE - Fund Balance

## FY25-26 BJE

### Multi-Year Forecast

Revised 2/20/2026

	2025-26 Preliminary Budget	2025-26 First Interim Budget	2025-26 Second Interim Budget	2026-27 Forecast	2027-28 Forecast
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Total Revenue	\$ 9,110,502	\$ 9,179,855	\$ 9,031,154	\$ 9,438,530	\$ 9,643,123
Total Expenses	\$ 9,088,699	\$ 9,143,575	\$ 9,000,074	\$ 9,372,024	\$ 9,545,465
Surplus (Deficit)	\$ 21,803	\$ 36,280	\$ 31,079	\$ 66,506	\$ 97,658

Fund Balance, Beginning of Year	\$ 5,765,184	\$ 3,295,326	\$ 3,295,326	\$ 3,331,606	\$ 3,398,112
Fund Balance, End of Year	\$ 5,786,987	\$ 3,331,606	\$ 3,326,405	\$ 3,398,112	\$ 3,495,770
	64.0%	36.4%	36.96%	36.3%	36.6%

# AMPS

HONOR HARD WORK

# DCA - Revenue

FY25-26 DCA  
 Multi-Year Forecast  
 Revised 2/20/2026

	2025-26 Preliminary Budget	2025-26 First Interim Budget	2025-26 Second Interim Budget	2026-27 Forecast	2027-28 Forecast
<i>Enrollment</i>	320.00	320.00	318.00	448.00	420.00
<i>Average Daily Attendance</i>	304.00	304.00	302.10	425.60	399.00
<b>Revenues</b>					
<b>State Aid - Revenue Limit</b>	\$4,254,562	\$4,213,599	\$4,165,490	\$6,066,959	5,868,228
<b>Federal Revenue</b>	\$240,007	\$247,972	\$257,794	\$290,062	295,018
<b>Other State Revenue</b>	\$1,250,087	\$1,221,412	\$1,206,837	\$1,532,743	1,421,040
<b>Other Local Revenue</b>	\$97,430	\$104,649	\$104,886	\$104,649	104,649
<b>Total Revenue</b>	<b>\$5,842,087</b>	<b>\$5,787,633</b>	<b>\$5,735,008</b>	<b>\$7,994,413</b>	<b>\$ 7,688,935</b>



HONOR HARD WORK

# DCA - Expense

FY25-26 DCA  
 Multi-Year Forecast  
 Revised 2/20/2026

	2025-26 Preliminary Budget	2025-26 First Interim Budget	2025-26 Second Interim Budget	2026-27 Forecast	2027-28 Forecast
<b>Expenses</b>					
<b>Certificated Salaries</b>	\$1,656,515	\$1,441,724	\$1,444,224	\$2,389,868	2,350,666
<b>Classified Salaries</b>	\$739,078	\$704,350	\$704,350	\$1,030,029	1,050,630
<b>Benefits</b>	\$504,310	\$474,309	\$474,309	\$696,072	701,205
<b>Books and Supplies</b>	\$297,925	\$304,653	\$305,697	\$480,886	444,462
<b>Subagreement Services</b>	\$176,500	\$477,471	\$474,971	\$178,096	172,756
<b>Operations and Housekeeping</b>	\$316,300	\$311,000	\$332,297	\$454,776	438,120
<b>Facilities, Repairs and Other Leases</b>	\$1,113,680	\$1,009,175	\$999,175	\$1,131,165	1,084,475
<b>Professional/Consulting Services</b>	\$1,031,107	\$1,026,259	\$987,519	\$1,419,392	1,333,508
<b>Depreciation</b>	\$2,183	\$2,183	\$2,183	\$102,183	102,183
<b>Total Expenses</b>	<b>\$ 5,837,600</b>	<b>\$ 5,751,125</b>	<b>\$5,724,725</b>	<b>\$ 7,882,468</b>	<b>\$ 7,678,005</b>

# DCA - Fund Balance

FY25-26 DCA  
**Multi-Year Forecast**  
 Revised 2/20/2026

	2025-26 Preliminary Budget	2025-26 First Interim Budget	2025-26 Second Interim Budget	2026-27 Forecast	2027-28 Forecast
<b>Total Revenue</b>	\$5,842,087	\$5,787,633	\$5,735,008	\$7,994,413	\$ 7,688,935
<b>Total Expenses</b>	\$ 5,837,600	\$ 5,751,125	\$5,724,725	\$ 7,882,468	\$ 7,678,005
<b>Surplus (Deficit)</b>	\$ 4,487	\$ 36,507	\$ 10,282	\$ 111,945	\$ 10,930
<b>Fund Balance, Beginning of Year</b>	\$ 4,888,147	\$ 4,694,749	\$ 4,694,749	\$ 4,731,256	\$ 4,843,202
<b>Fund Balance, End of Year</b>	\$ 4,892,634	\$ 4,731,256	\$ 4,705,031	\$ 4,843,202	\$ 4,854,132
	83.8%	82.3%	82.2%	61.4%	63.2%



HONOR HARD WORK

# OCA - Revenue

## FY25-26 OCA Multi-Year Forecast

Revised 2/20/2026

	2025-26 Preliminary Budget	2025-26 First Interim Budget	2025-26 Second Interim Budget	2026-27 Forecast	2027-28 Forecast
<b>Assumptions</b>					
Enrollment	210.00	200.00	200.00	210.00	210.00
Average Daily Attendance	195.30	186.00	184.00	195.30	195.30
<b>Revenues</b>					
State Aid - Revenue Limit	2,821,821	2,683,741	\$ 2,426,651	2,884,898	2,974,047
Federal Revenue	206,671	204,180	\$ 223,071	213,104	214,412
Other State Revenue	937,298	916,851	\$ 898,991	983,601	984,009
Other Local Revenue	112,874	112,874	\$ 112,874	112,874	112,874
<b>Total Revenue</b>	<b>\$ 4,078,664</b>	<b>\$ 3,917,647</b>	<b>\$ 3,661,587</b>	<b>\$ 4,194,476</b>	<b>\$ 4,285,341</b>

# AMPS

HONOR HARD WORK

# OCA - Expense

**FY25-26 OCA**  
**Multi-Year Forecast**

*Revised 2/20/2026*

	2025-26 Preliminary Budget	2025-26 First Interim Budget	2025-26 Second Interim Budget	2026-27 Forecast	2027-28 Forecast
<b>Expenses</b>					
<b>Certificated Salaries</b>					
	1,186,273	856,133	\$ 859,633	1,314,048	1,340,079
<b>Classified Salaries</b>					
	571,517	530,649	\$ 530,649	541,262	552,087
<b>Benefits</b>					
	352,699	285,317	\$ 280,564	373,890	379,070
<b>Books and Supplies</b>					
	340,775	323,780	\$ 283,003	337,711	343,582
<b>Subagreement Services</b>					
	164,500	630,394	\$ 625,394	198,784	199,081
<b>Operations and Housekeeping</b>					
	333,100	277,192	\$ 298,900	298,910	307,160
<b>Facilities, Repairs and Other Leases</b>					
	439,798	427,521	\$ 433,548	438,390	449,585
<b>Professional/Consulting Services</b>					
	602,589	625,495	\$ 619,983	651,597	655,438
<b>Depreciation</b>					
	22,327	22,327	\$ 22,327	22,327	22,327
<b>Total Expenses</b>	<b>\$ 4,013,578</b>	<b>\$ 3,978,808</b>	<b>\$ 3,954,001</b>	<b>\$ 4,176,918</b>	<b>\$ 4,248,409</b>

# OCA - Fund Balance

## FY25-26 OCA Multi-Year Forecast

Revised 2/20/2026

	2025-26 Preliminary Budget	2025-26 First Interim Budget	2025-26 Second Interim Budget	2026-27 Forecast	2027-28 Forecast
<b>Total Revenue</b>	<u>\$ 4,078,664</u>	<u>\$ 3,917,647</u>	<u>\$ 3,661,587</u>	<u>\$ 4,194,476</u>	<u>\$ 4,285,341</u>
<b>Total Expenses</b>	<u>\$ 4,013,578</u>	<u>\$ 3,978,808</u>	<u>\$ 3,954,001</u>	<u>\$ 4,176,918</u>	<u>\$ 4,248,409</u>
<b>Surplus (Deficit)</b>	<u>\$ 65,086</u>	<u>\$ (61,162)</u>	<u>\$ (292,414)</u>	<u>\$ 17,558</u>	<u>\$ 36,932</u>
<b>Fund Balance, Beginning of Year</b>	<u>\$ 5,639,468</u>	<u>\$ 5,369,465</u>	<u>\$ 5,369,465</u>	<u>\$ 5,077,051</u>	<u>\$ 5,094,609</u>
<b>Fund Balance, End of Year</b>	<u>\$ 5,704,554</u>	<u>\$ 5,308,303</u>	<u>\$ 5,077,051</u>	<u>\$ 5,094,609</u>	<u>\$ 5,131,542</u>
	<b>142.1%</b>	<b>133.4%</b>	<b>133.4%</b>	<b>122.0%</b>	<b>120.8%</b>



HONOR HARD WORK

# RCA - Revenue

	2025-26 Preliminary Budget	2025-26 First Interim Budget	2025-26 Second Interim Budget	2026-27 Forecast	2027-28 Forecast
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<i>Enrollment</i>	320.00	295.00	292.00	320.00	330.00
<i>Average Daily Attendance</i>	297.60	274.35	274.48	297.60	306.90

## Revenues

<b>State Aid - Revenue Limit</b>	<u>4,012,455</u>	<u>3,698,815</u>	<u>\$ 3,707,160</u>	<u>4,304,248</u>	<u>4,682,664</u>
<b>Federal Revenue</b>	<u>255,214</u>	<u>252,322</u>	<u>\$ 285,999</u>	<u>274,105</u>	<u>284,423</u>
<b>Other State Revenue</b>	<u>1,192,385</u>	<u>1,192,385</u>	<u>\$ 1,159,212</u>	<u>1,208,862</u>	<u>1,258,376</u>
<b>Other Local Revenue</b>	<u>371,809</u>	<u>377,484</u>	<u>\$ 381,829</u>	<u>90,329</u>	<u>90,329</u>
<b>Total Revenue</b>	<u><b>\$ 5,831,863</b></u>	<u><b>\$ 5,521,006</b></u>	<u><b>\$ 5,534,199</b></u>	<u><b>\$ 5,877,544</b></u>	<u><b>\$ 6,315,792</b></u>

**AMPS**

HONOR HARD WORK

# RCA - Expense

	2025-26 Preliminary Budget	2025-26 First Interim Budget	2025-26 Second Interim Budget	2026-27 Forecast	2027-28 Forecast
<b>Expenses</b>					
Certificated Salaries	1,572,714	1,146,918	\$ 1,044,577	1,690,587	1,740,554
Classified Salaries	600,325	550,923	\$ 550,923	592,091	636,885
Benefits	443,075	388,475	\$ 357,238	471,128	484,661
Books and Supplies	349,604	324,942	\$ 307,242	325,832	340,177
Subagreement Services	212,800	816,364	\$ 1,016,650	296,978	312,595
Operations and Housekeeping	278,200	334,345	\$ 334,095	339,220	350,518
Facilities, Repairs and Other Leases	1,089,902	1,139,501	\$ 1,139,762	1,121,408	1,154,593
Professional/Consulting Services	622,183	546,563	\$ 526,820	537,304	750,742
Depreciation	473,347	473,347	\$ 473,347	442,067	442,067
<b>Total Expenses</b>	<b>\$ 5,642,150</b>	<b>\$ 5,721,379</b>	<b>\$ 5,750,655</b>	<b>\$ 5,816,613</b>	<b>\$ 6,212,794</b>

**AMPS**

HONOR HARD WORK

# RCA - Fund Balance

	2025-26 Preliminary Budget	2025-26 First Interim Budget	2025-26 Second Interim Budget	2026-27 Forecast	2027-28 Forecast
<b>Total Revenue</b>	<u>\$ 5,831,863</u>	<u>\$ 5,521,006</u>	<u>\$ 5,534,199</u>	<u>\$ 5,877,544</u>	<u>\$ 6,315,792</u>
<b>Expenses</b>					
<b>Total Expenses</b>	<u>\$ 5,642,150</u>	<u>\$ 5,721,379</u>	<u>\$ 5,750,655</u>	<u>\$ 5,816,613</u>	<u>\$ 6,212,794</u>
<b>Surplus (Deficit)</b>	<u>\$ 189,713</u>	<u>\$ (200,373)</u>	<u>\$ (216,456)</u>	<u>\$ 60,931</u>	<u>\$ 102,998</u>
<b>Fund Balance, Beginning of Year</b>	<u>\$ (65,556)</u>	<u>\$ 513,924</u>	<u>\$ 513,924</u>	<u>\$ 297,468</u>	<u>\$ 358,398</u>
<b>Fund Balance, End of Year</b>	<u>\$ 124,156</u>	<u>\$ 313,551</u>	<u>\$ 297,468</u>	<u>\$ 358,398</u>	<u>\$ 461,396</u>
	2.2%	5.5%	5.2%	6.2%	7.4%

**AMPS**

HONOR HARD WORK

# JHHS - Revenue

## FY25-26 JHHS

### Multi-Year Forecast

Revised 2/20/2026

	2025-26 Preliminary Budget	2025-26 First Interim Budget	2025-26 Second Interim Budget	2026-27 Forecast	2027-28 Forecast
<b>Assumptions</b>					
<i>Enrollment</i>	340.00	332.00	338.00	340.00	340.00
<i>Average Daily Attendance</i>	316.20	308.76	310.96	316.20	316.20
<b>Revenues</b>					
<b>State Aid - Revenue Limit</b>	5,160,639	5,040,059	5,079,854	5,312,562	5,467,189
<b>Federal Revenue</b>	274,083	281,019	272,509	274,204	274,204
<b>Other State Revenue</b>	897,373	833,699	913,855	919,647	932,711
<b>Other Local Revenue</b>	78,937	87,827	101,752	87,827	87,827
<b>Total Revenue</b>	<b>\$ 6,411,032</b>	<b>\$ 6,242,604</b>	<b>\$ 6,367,970</b>	<b>\$ 6,594,240</b>	<b>\$ 6,761,931</b>

**AMPS**

HONOR HARD WORK

# JHHS - Expense

## FY25-26 JHHS

### Multi-Year Forecast

Revised 2/20/2026

	2025-26 Preliminary Budget	2025-26 First Interim Budget	2025-26 Second Interim Budget	2026-27 Forecast	2027-28 Forecast
<b>Assumptions</b>					
<b>Expenses</b>					
Certificated Salaries	1,850,555	1,567,113	1,574,613	1,887,316	1,924,813
Classified Salaries	645,187	582,099	582,099	658,090	671,252
Benefits	507,902	468,902	469,265	517,694	527,681
Books and Supplies	570,384	357,387	331,008	394,701	400,915
Subagreement Services	165,300	765,530	770,530	168,008	170,851
Operations and Housekeeping	337,100	447,374	452,374	456,348	466,873
Facilities, Repairs and Other Leases	1,074,131	1,139,669	1,139,669	1,092,820	1,123,411
Professional/Consulting Services	1,047,998	959,491	970,352	959,436	993,924
Depreciation	193,801	193,801	193,801	3,163	3,163
<b>Total Expenses</b>	<b>\$ 6,392,359</b>	<b>\$ 6,481,366</b>	<b>\$ 6,483,711</b>	<b>\$ 6,137,577</b>	<b>\$ 6,282,883</b>

# AMPS

HONOR HARD WORK

# JHHS - Fund Balance

## FY25-26 JHHS

### Multi-Year Forecast

Revised 2/20/2026

	2025-26 Preliminary Budget	2025-26 First Interim Budget	2025-26 Second Interim Budget	2026-27 Forecast	2027-28 Forecast
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Total Revenue	\$ 6,411,032	\$ 6,242,604	\$ 6,367,970	\$ 6,594,240	\$ 6,761,931
Total Expenses	\$ 6,392,359	\$ 6,481,366	\$ 6,483,711	\$ 6,137,577	\$ 6,282,883
Surplus (Deficit)	\$ 18,673	\$ (238,762)	\$ (115,741)	\$ 456,664	\$ 479,048

Fund Balance, Beginning of Year	\$ 2,551,350	\$ 1,848,016	\$ 1,848,016	\$ 1,609,254	\$ 2,065,918
Fund Balance, End of Year	\$ 2,570,023	\$ 1,609,254	\$ 1,732,275	\$ 2,065,918	\$ 2,544,966
	43.5%	24.8%	26.7%	33.7%	40.5%

# AMPS

HONOR HARD WORK

# Summary

- Fund Balances remain strong
- Reserves meet or exceed minimum requirements
- Continued focus on retention & recruitment