



Amethod Public Schools

Fiscal Oversight Committee Meeting

Published on April 13, 2026 at 4:27 PM PDT

Date and Time

Thursday April 16, 2026 at 5:00 PM PDT

Location

1450 Marina Way South, Richmond, CA 94804

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 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.a-method.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
I. Opening Items			5:00 PM
A. Call the Meeting to Order		Davis Leung	1 m
B. Record Attendance		Sally Li	1 m
C. Public Comment		Davis Leung	2 m
II. Consent			5:04 PM
A. Approval of 03/19/2026 Fiscal Oversight Committee Meeting Minutes	Approve Minutes	Davis Leung	1 m
III. Committee Business: Discussion Items			5:05 PM
A. Current Financial Position Overview	Discuss	Adrienne Barnes	15 m
• Budget-to-actual review			
• Cash flow and reserves update			
• Key reporting deadlines			
• Audit or authorizer requirements			
• Risk flags or areas needing board attention			
Public comment			

	Purpose	Presenter	Time
B. Strategic Financial Items/Committee Goals	Discuss	Davis Leung	10 m
<ul style="list-style-type: none"> • Staffing or operational financial impacts • Major contracts or expenditures requiring recommendation • Forecast considerations or scenario planning 			
Public comment			
C. Recommendations to Full Board	Discuss	Davis Leung	10 m
<ul style="list-style-type: none"> • Decisions or recommendations to elevate • Clear summary of committee recommendations • Assignments and ownership • Confirm next meeting date and preparation items 			
Public comment			
IV. Closing Items			5:40 PM
A. Adjourn Meeting	FYI	Davis Leung	1 m

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Coversheet

Approval of 03/19/2026 Fiscal Oversight Committee Meeting Minutes

Section: II. Consent
Item: A. Approval of 03/19/2026 Fiscal Oversight Committee Meeting Minutes
Purpose: Approve Minutes
Submitted by:
Related Material: Minutes for Fiscal Oversight Committee Meeting on March 19, 2026

APPROVED



Amethod Public Schools

Minutes

Fiscal Oversight Committee Meeting

Date and Time

Thursday March 19, 2026 at 5:00 PM

Location

1450 Marina Way South, Richmond, CA 94804

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ORDER OF BUSINESS MAY BE CHANGED WITHOUT NOTICE

Committee Members Present

D. Leung, L. Martinez, M. Arechiga

Committee Members Absent

None

Guests Present

A. Barnes, Prasanth Mudumby (remote), S. Li

I. Opening Items

A. Record Attendance

B. Call the Meeting to Order

D. Leung called a meeting of the Fiscal Oversight Committee of Amethod Public Schools to order on Thursday Mar 19, 2026 at 5:10 PM.

C. Public Comment

No public comments.

II. Consent

A. Approval of 02/26/2026 Fiscal Oversight Committee Meeting Minutes

L. Martinez made a motion to approve the minutes from Fiscal Oversight Committee Meeting on 02-26-26.

D. Leung seconded the motion.

The committee **VOTED** unanimously to approve the motion.

Roll Call

M. Arechiga Aye

L. Martinez Aye

D. Leung Aye

III. Committee Business: Discussion Items

A. Current Financial Position Overview

Prasanth from Charter Impact, introduced himself highlighting his 10-12 years of financial experience supporting public organizations like schools and nonprofits. He expressed his commitment to building a strong working relationship with the board and leveraging his back-office expertise to support their fiscal goals in the coming months.

Adrienne, CEO suggested delivering the February financial report data in April. There are currently no major risk flags or urgent budget updates. Looking ahead, she outlined a relatively light compliance schedule for the next six weeks, including upcoming Form 700 filings due April 1st and the beginning of the 2025-26 pre-audit process.

B. Review of Updated 2nd Interim Budget for Downtown Charter Academy

Adrienne, CEO noted that the second interim reports for Downtown Charter Academy and John Henry High School have been updated with minor typo corrections to LCFF and COLA calculations.

Committee Chair Davis noted that the fund balance percentage ended up as a dollar amount.

Adrienne clarified that while the current document is not the final version for authorizers, the fund balance percentages for both schools exceed the required reserves.

C. Review of Updated 2nd Interim Budget for John Henry High School

D. Review of Amended Fiscal Policies & Procedures

Adrienne, CEO presented updates to the fiscal policy, which consisted of a general cleanup and adjustments to spending authorities. Changes include increasing the Senior Director approval limit from \$5,000 to \$10,000, while maintaining existing caps of \$25,000 for C-level and \$50,000 for the CEO. Additionally, she incorporated standardized federal language regarding purchase requirements to ensure compliance with federal limits.

Committee member Liz inquired if a conflict of interest policy is required. She recommended that board members and C-level executives be required to sign this statement as a standard practice.

Adrienne noted it may not be required but she can add the conflict of interest policy language to the next version and bring it up for board approval in June.

Committee Chair Davis asked for clarification on who manages the procurement process and ensures compliance with bidding requirements, such as obtaining a specific number of quotes. He asked whether this process is managed internally by the school's leadership or if it runs through Charter Impact to oversee the sourcing and selection of vendors.

Adrienne clarified that the internal procurement and management process is handled by herself, Maria, and the finance department. While they oversee the direct management and decision making, Charter Impact handles the back office accounting functions once those processes are complete.

Prasanth clarified that Charter Impact acts as a layer of oversight to ensure that school spending aligns with the board's established fiscal policies. He explained that his team maintains detailed records of approval limits and requirements for each school, checking all documentation and backups as they come in to verify that criteria are met.

E. Strategic Financial Items/Committee Goals

Committee Chair Davis confirmed the new reporting timeline where February financials will be reviewed in April and requested that Finance Committee meetings continue to be scheduled before the full Board meetings. He expressed concern about whether this schedule allows enough time for the committee to conduct thorough research and receive feedback before presenting to the larger Board. He asked Prasanth to confirm if he intends to attend these committee meetings consistently moving forward.

Committee member Liz noted that the timing of the financial reviews matters less because the committee is looking at the data in arrears. She pointed out that since the money has already been spent, any concerns raised would likely be addressed in the following board meeting rather than affecting immediate votes. Liz requested a backward-planned schedule where the committee reviews a rough draft in May to allow for three to four weeks of feedback and edits before the final budget is presented to the Board in June. She suggested a strategy of reviewing a solid budget draft as early as April, allowing the committee to review and agree on the overall structure, so that any subsequent adjustments following the May revise will be minor changes rather than a total overhaul.

Adrienne proposed a pre-first draft for the committee in April, an official first draft in May, and the final version for approval in June.

F. Recommendations to Full Board

Committee Chair Davis noted the committee will be recommending the Amended Fiscal Policies and the Updated 2nd Interims to the full board for approval.

IV. Closing Items

A. Adjourn Meeting

There being no further business to be transacted, and upon motion duly made, seconded and approved, the meeting was adjourned at 5:25 PM.

Respectfully Submitted,
D. Leung

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Coversheet

Current Financial Position Overview

Section: III. Committee Business: Discussion Items
Item: A. Current Financial Position Overview
Purpose: Discuss
Submitted by:
Related Material: AMPS - PPT Monthly Board Summary - Feb 2026 V2.pdf
RCA_Budget_vs_Actuals_Report.pdf
DCA_Budget_vs_Actuals_Report.pdf
OCA_Budget_vs_Actuals_Report_v2.pdf
JHHS_Budget_vs_Actuals_Report_v2.pdf
BJE_Budget_vs_Actuals_Report.pdf



Amethod Public Schools

Monthly Finance Update up to February 28, 2026

Benito Juarez Elementary

FY25-26 BJE

Multi-Year Forecast

Revised 4/07/2026

	2025-26	2025-26	
	2nd Interim	YTD Actuals	Variance
<i>State COLA</i>			
	2.30%	-	
<i>Enrollment</i>			
	470.00	470.00	
<i>Average Daily Attendance</i>			
	437.10	436.03	
Revenues			
State Aid - Revenue Limit	\$ 6,302,509	\$ 3,548,462	56%
Federal Revenue	\$ 370,754	81,006	22%
Other State Revenue	\$ 2,223,964	513,821	23%
Other Local Revenue	\$ 133,927	949	1%
Total Revenue	\$ 9,031,154	\$ 4,144,239	
Expenses			
Certificated Salaries	\$ 1,784,914	\$ 1,056,888	59%
Classified Salaries	\$ 924,175	509,175	55%
Benefits	\$ 611,143	331,293	54%
Books and Supplies	\$ 843,209	346,575	41%
Subagreement Services	\$ 1,390,000	880,599	63%
Operations and Housekeeping	\$ 563,895	341,160	61%
Facilities, Repairs and Other Leases	\$ 1,346,503	841,818	63%
Professional/Consulting Services	\$ 1,425,313	201,323	14%
Depreciation	\$ 110,923	73,949	67%
Tuition		13,794	-
Total Expense	\$ 9,000,074	\$ 4,596,575	
Surplus (Deficit)	\$ 31,079	\$ (452,336)	
Fund Balance			
Fund Balance, Beginning of Year	\$ 3,119,121	\$ 3,119,121	
Fund Balance, End of Year	\$ 3,150,200	\$ 2,666,785	
	35.0%	29.6%	

Downtown Charter Academy

FY25-26 DCA

Multi-Year Forecast

Revised 4/07/2026

	2025-26	2025-26	
	2nd Interim	YTD Actuals	Variance
<i>State COLA</i>	2.30%	-	
<i>Enrollment</i>	320.00	318.00	
<i>Average Daily Attendance</i>	302.10	310.95	
Revenues			
State Aid - Revenue Limit	\$ 4,165,490	\$ 2,311,496	55%
Federal Revenue	\$ 257,794	41,633	16%
Other State Revenue	\$ 1,206,837	408,524	34%
Other Local Revenue	\$ 104,886	237	0%
Total Revenue	\$ 5,735,008	\$ 2,761,890	
Certificated Salaries	\$ 1,444,224	\$ 970,570	67%
Classified Salaries	\$ 704,350	437,448	62%
Benefits	\$ 474,309	306,069	65%
Books and Supplies	\$ 305,697	188,546	62%
Subagreement Services	\$ 474,971	315,790	66%
Operations and Housekeeping	\$ 332,297	206,488	62%
Facilities, Repairs and Other Leases	\$ 999,175	568,947	57%
Professional/Consulting Services	\$ 987,519	204,991	21%
Depreciation	\$ 2,183	1,456	67%
Total Expense	\$ 5,724,725	\$ 3,200,305	
Surplus (Deficit)	\$ 10,282	\$ (438,414)	
Fund Balance, Beginning of Year	\$ 4,721,140	\$ 4,721,140	
Fund Balance, End of Year	\$ 4,731,422	\$ 4,282,726	
	82.6%	74.8%	



John Henry High School

FY25-26 JHHS

Multi-Year Forecast

Revised 4/07/2026

	2025-26 2nd Interim	2025-26 YTD Actuals	Variance
<i>State COLA</i>	2.30%	-	
<i>Enrollment</i>	338.00	338.00	
<i>Average Daily Attendance</i>	310.96	303.91	
Revenues			
State Aid - Revenue Limit	\$ 5,079,854	\$ 2,791,667	55%
Federal Revenue	\$ 272,509	39,107	14%
Other State Revenue	\$ 913,855	481,627	53%
Other Local Revenue	\$ 101,752	17,880	18%
Total Revenue	\$ 6,367,970	\$ 3,330,281	
Expenses			
Certificated Salaries	\$ 1,574,613	\$ 1,114,706	71%
Classified Salaries	\$ 582,099	341,949	59%
Benefits	\$ 469,265	292,305	62%
Books and Supplies	\$ 331,008	211,856	64%
Subagreement Services	\$ 770,530	361,105	47%
Operations and Housekeeping	\$ 452,374	263,151	58%
Facilities, Repairs and Other Leases	\$ 1,139,669	698,985	61%
Professional/Consulting Services	\$ 970,352	135,713	14%
Depreciation	\$ 193,801	129,201	67%
Total Expense	\$ 6,483,711	\$ 3,548,972	
Surplus (Deficit)	\$ (115,741)	\$ (218,691)	
Fund Balance, Beginning of Year	\$ 1,831,790	\$ 1,831,790	
Fund Balance, End of Year	\$ 1,716,049	\$ 1,613,099	
	26.5%	24.9%	

Oakland Charter Academy

FY25-26 OCA

Multi-Year Forecast

Revised 4/07/2026

	2025-26 2nd Interim	2025-26 YTD Actuals	Variance
<i>Enrollment</i>	200.00	200.00	
<i>Average Daily Attendance</i>	184.00	180.46	
Revenues			
State Aid - Revenue Limit	\$ 2,426,651	\$ 1,385,635	57%
Federal Revenue	\$ 223,071	39,144	18%
Other State Revenue	\$ 898,991	242,346	27%
Other Local Revenue	\$ 112,874	191	0%
Total Revenue	\$ 3,661,587	\$ 1,667,317	
Certificated Salaries	\$ 859,633	\$ 528,058	61%
Classified Salaries	\$ 530,649	302,452	57%
Benefits	\$ 280,564	181,375	65%
Books and Supplies	\$ 283,003	209,330	74%
Subagreement Services	\$ 625,394	494,612	79%
Operations and Housekeeping	\$ 298,900	189,925	64%
Facilities, Repairs and Other Leases	\$ 433,548	277,365	64%
Professional/Consulting Services	\$ 619,983	164,733	27%
Depreciation	\$ 22,327	14,885	67%
Total Expense	\$ 3,954,001	\$ 2,362,734	
Surplus (Deficit)	\$ (292,414)	\$ (695,417)	
Fund Balance, Beginning of Year	\$ 5,199,936	\$ 5,199,936	
Fund Balance, End of Year	\$ 4,907,522	\$ 4,504,519	
	124.1%	113.9%	



Richmond Charter Academy

FY25-26 RCA

Multi-Year Forecast

Revised 4/07/2026

	2025-26 2nd Interim	2025-26 YTD Actuals	Variance
<i>State COLA</i>	2.30%	-	
<i>Enrollment</i>	292.00	292.00	
<i>Average Daily Attendance</i>	274.48	275.27	
Revenues			
State Aid - Revenue Limit	\$ 3,707,160	\$ 2,004,412	54%
Federal Revenue	\$ 285,999	63,613	22%
Other State Revenue	\$ 1,159,212	399,165	34%
Other Local Revenue	\$ 381,829	291,755	76%
Total Revenue	\$ 5,534,199	\$ 2,758,945	
Expenses			
Certificated Salaries	\$ 1,044,577	\$ 647,594	62%
Classified Salaries	\$ 550,923	310,191	56%
Benefits	\$ 357,238	210,945	59%
Books and Supplies	\$ 307,242	186,413	61%
Subagreement Services	\$ 1,016,650	671,083	66%
Operations and Housekeeping	\$ 334,095	217,201	65%
Facilities, Repairs and Other Leases	\$ 1,139,762	797,752	70%
Professional/Consulting Services	\$ 526,820	138,054	26%
Depreciation	\$ 473,347	315,565	67%
Total Expense	\$ 5,750,655	\$ 3,494,797	
Surplus (Deficit)	\$ (216,456)	\$ (735,852)	
Fund Balance, Beginning of Year	\$ 970,517	\$ 970,517	
Fund Balance, End of Year	\$ 754,061	\$ 234,665	
	13.1%	4.1%	

Questions & Discussion

FY25-26 RCA
 Multi-Year Forecast
 Revised 4.05.2026

	2025-26	2025-26	2026-27	2027-28
	2nd Interim Budget	YTD Actuals (Jul-Feb)	Projections	Projections
Assumptions				
State COLA	2.30%	n/a	2.41%	3.06%
Enrollment	292.00	292.00	320.00	330.00
Average Daily Attendance	274.48	275.27	297.60	306.90
Revenues				
State Aid - Revenue Limit				
8011 LCFF State Aid	\$ 2,564,732	\$ 1,038,099	\$ 3,086,142	\$ 3,406,552
8012 Education Protection Account	\$ 54,896	\$ 345,152	\$ 58,590	\$ 61,380
8019 State Aid - Prior Year	\$ 1,121	\$ 1,121	\$ -	\$ -
8096 In Lieu of Property Taxes	\$ 1,086,411	\$ 620,040	\$ 1,159,516	\$ 1,214,732
	3,707,160	2,004,412	\$ 4,304,248	\$ 4,682,664
Federal Revenue				
8181 Special Education - Entitlement	\$ 42,920	\$ -	\$ 38,587	\$ 41,857
8220 Federal Child Nutrition	\$ 82,502	\$ 36,052	\$ 102,502	\$ 105,705
8290 Title I, Part A - Basic Low Income	\$ 109,890	\$ -	\$ 109,890	\$ 113,324
8291 Title II, Part A - Teacher Quality	\$ 13,126	\$ -	\$ 13,126	\$ 13,536
8296 Other Federal Revenue	\$ 10,000	\$ -	\$ 10,000	\$ 10,000
8299 Prior Year Federal Revenue	\$ 27,561	\$ 27,561	\$ -	\$ -
	285,999	63,613	\$ 274,105	\$ 284,423
Other State Revenue				
8311 State Special Education	\$ 263,498	\$ 138,572	\$ 269,848	\$ 286,796
8520 Child Nutrition	\$ 29,702	\$ 26,811	\$ 9,936	\$ 10,560
8545 School Facilities (SB740)	\$ 404,386	\$ 193,925	\$ 414,132	\$ 429,784
8550 Mandated Cost	\$ 5,632	\$ 5,542	\$ 6,263	\$ 6,656
8560 State Lottery	\$ 74,659	\$ 22,253	\$ 81,245	\$ 83,784
8598 Prior Year Revenue	\$ (2,348)	\$ (2,348)	\$ -	\$ -
8599 Other State Revenue	\$ 383,683	\$ 14,411	\$ 427,438	\$ 440,795
	1,159,212	399,165	\$ 1,208,862	\$ 1,258,376
Other Local Revenue				
8689 Other Fees and Contracts	\$ 291,500	\$ 291,500	\$ -	\$ -
8690 Other Local Revenue	\$ 90,329	\$ 255	\$ 90,329	\$ 90,329
Total Revenue	\$ 5,534,199	\$ 2,758,945	\$ 5,877,544	\$ 6,315,792
Expenses				
Certificated Salaries				
1100 Teachers' Salaries	\$ 650,000	\$ 413,307	\$ 1,233,995	\$ 1,271,015
1170 Teachers' Substitute Hours	\$ -	\$ -	\$ 12,500	\$ 12,500
1175 Teachers' Extra Duty/Stipends	\$ 25,000	\$ 16,729	\$ 12,500	\$ 12,500
1200 Pupil Support Salaries	\$ 56,166	\$ 28,738	\$ 86,154	\$ 88,739
1300 Administrators' Salaries	\$ 313,411	\$ 188,820	\$ 345,437	\$ 355,800
1900 Other Certificated Salaries		\$ 0	\$ -	\$ -
	1,044,577	647,594	\$ 1,690,587	\$ 1,740,554
Classified Salaries				
2100 Instructional Salaries	\$ 349,673	\$ 206,487	\$ 384,803	\$ 423,379
2200 Support Salaries	\$ 82,326	\$ 27,157	\$ 84,796	\$ 87,340
2300 Classified Administrators' Salaries		\$ 0	\$ -	\$ -
2400 Clerical and Office Staff Salaries	\$ 118,924	\$ 76,546	\$ 122,492	\$ 126,167
2900 Other Classified Salaries		\$ -	\$ -	\$ -
	550,923	310,191	\$ 592,091	\$ 636,885
Benefits				

3301	OASDI	\$ 110,000	\$ 58,659	\$ 143,153	\$ 147,401
3311	Medicare	\$ 25,000	\$ 13,718	\$ 33,479	\$ 34,473
3401	Health and Welfare	\$ 163,800	\$ 104,735	\$ 232,986	\$ 239,976
3501	State Unemployment	\$ 17,150	\$ 10,670	\$ 17,640	\$ 17,640
3601	Workers' Compensation	\$ 30,423	\$ 19,535	\$ 32,325	\$ 33,284
3901	Other Benefits	\$ 10,865	\$ 3,628	\$ 11,545	\$ 11,887
		\$ 357,238	\$ 210,945	\$ 471,128	\$ 484,661
Books and Supplies					
4100	Textbooks and Core Curricula	\$ 80,000	\$ 45,807	\$ 93,149	\$ 98,711
4200	Books and Other Materials	\$ 250	\$ 230	\$ 257	\$ 272
4302	School Supplies	\$ 15,000	\$ 8,450	\$ 20,540	\$ 21,766
4303	Technology Supplies	\$ 2,500	\$ 2,257	\$ 2,568	\$ 2,721
4304	Non-Instructional Supplies	\$ 3,500	\$ 2,123	\$ 3,595	\$ 3,809
4305	Software	\$ 25,000	\$ 11,085	\$ 25,675	\$ 27,208
4310	Office Expense	\$ 7,500	\$ 3,238	\$ 7,703	\$ 8,162
4311	Business Meals	\$ 2,500	\$ 1,398	\$ 1,000	\$ 1,060
4315	Custodial Supplies	\$ 10,000	\$ 8,004	\$ 10,270	\$ 10,553
4320	Educational Software	\$ 18,100	\$ 14,431	\$ 18,589	\$ 19,102
4326	Art & Music Supplies	\$ 1,500	\$ 195	\$ 1,541	\$ 1,583
4327	MS/HS Sports Supplies	\$ 500	\$ 93	\$ 1,541	\$ 1,583
4328	Student Activity Supplies & Materials	\$ 2,200	\$ 1,858	\$ 2,259	\$ 2,322
4335	PE Supplies	\$ 600	\$ -	\$ 616	\$ 633
4350	Uniforms	\$ 10,888	\$ 10,888	\$ 11,182	\$ 11,491
4400	Noncapitalized Equipment	\$ -	\$ -	\$ 2,500	\$ 2,500
4420	Noncapitalized Computer Equipment	\$ 10,000	\$ 7,530	\$ 10,000	\$ 10,000
4421	Noncapitalized Classroom Furniture, Equi	\$ -	\$ 198	\$ -	\$ -
4700	Food Services	\$ 112,204	\$ 65,249	\$ 112,438	\$ 116,265
4720	Other Food	\$ 5,000	\$ 3,378	\$ 411	\$ 435
		\$ 307,242	\$ 186,413	\$ 325,832	\$ 340,177
Subagreement Services					
5102	Special Education	\$ 350,000	\$ 246,870	\$ 250,000	\$ 264,928
5103	Substitute Teacher	\$ 650,000	\$ 414,026	\$ 25,000	\$ 25,000
5104	Transportation	\$ 2,750	\$ 2,230	\$ 2,568	\$ 2,721
5105	Security	\$ 13,900	\$ 7,957	\$ 14,275	\$ 14,669
5106	Other Educational Consultants	\$ -	\$ -	\$ 5,135	\$ 5,277
		\$ 1,016,650	\$ 671,083	\$ 296,978	\$ 312,595
Operations and Housekeeping					
5201	Auto and Travel	\$ 250	\$ 1,500	\$ 924	\$ 979
5300	Dues & Memberships	\$ 6,200	\$ 5,488	\$ 6,367	\$ 6,748
5400	Insurance	\$ 108,745	\$ 62,957	\$ 111,681	\$ 118,350
5501	Utilities	\$ 150,000	\$ 100,706	\$ 150,000	\$ 150,000
5502	Janitorial/Trash Removal	\$ 52,400	\$ 37,441	\$ 53,815	\$ 57,028
5900	Communications	\$ 15,000	\$ 8,162	\$ 15,405	\$ 16,325
5901	Postage and Shipping	\$ 1,500	\$ 948	\$ 1,027	\$ 1,088
		\$ 334,095	\$ 217,201	\$ 339,220	\$ 350,518
Facilities, Repairs and Other Leases					
5601	Rent	\$ 1,030,502	\$ 725,648	\$ 1,061,417	\$ 1,093,259
5603	Equipment Leases	\$ 19,000	\$ 10,683	\$ 22,491	\$ 23,834
5605	Real/Personal Property Taxes	\$ 60,199	\$ 30,100	\$ 10,000	\$ 10,000
5610	Repairs and Maintenance	\$ 5,061	\$ 8,332	\$ 2,500	\$ 2,500
5615	Repairs and Maintenance - Building	\$ 25,000	\$ 22,989	\$ 25,000	\$ 25,000
		\$ 1,139,762	\$ 797,752	\$ 1,121,408	\$ 1,154,593
Professional/Consulting Services					
5801	IT	\$ 10,000	\$ 2,278	\$ 12,324	\$ 13,060
5802	Audit & Taxes	\$ 17,000	\$ 10,088	\$ 17,459	\$ 17,459
5803	Legal	\$ 20,000	\$ 16,504	\$ 10,000	\$ 10,000
5804	Professional Development	\$ 15,000	\$ 13,085	\$ 25,675	\$ 27,208
5805	General Consulting	\$ 20,000	\$ 12,703	\$ 30,810	\$ 32,650

5806	Special Activities	\$ 500	\$ 404	\$ -	\$ -
5807	Bank Charges	\$ 250	\$ -	\$ 514	\$ 544
5808	Printing	\$ 1,000	\$ 941	\$ -	\$ -
5809	Other taxes and fees	\$ 7,500	\$ 3,644	\$ 7,703	\$ 7,703
5810	Payroll Service Fee	\$ 10,000	\$ 5,296	\$ 10,270	\$ 10,883
5811	Management Fee	\$ 300,000	\$ -	\$ 300,000	\$ 505,263
5812	District Oversight Fee	\$ 37,060	\$ 20,795	\$ 43,042	\$ 46,827
5813	Business Services	\$ 40,000	\$ 24,866	\$ 40,000	\$ 40,000
5814	SPED Encroachment	\$ 5,260	\$ 5,260	\$ 2,568	\$ -
5816	Legal Settlement	\$ -	\$ (10)	\$ -	\$ -
5836	Fingerprinting	\$ 250	\$ -	\$ 1,130	\$ 1,197
5851	Marketing and Student Recruiting	\$ 10,000	\$ 6,598	\$ 2,500	\$ 2,649
5874	Sports		\$ 636	\$ -	\$ -
5875	Staff Recruiting	\$ 3,000	\$ 2,873	\$ 2,500	\$ 2,649
5877	Student Activities	\$ 30,000	\$ 12,093	\$ 30,810	\$ 32,650
5878	Student Assessment	\$ -	\$ -	\$ -	\$ -
		526,820	138,054	537,304	750,742
Depreciation					
6900	Depreciation Expense	\$ 473,347	\$ 315,565	\$ 442,067	\$ 442,067
Total Expenses		\$ 5,750,655	\$ 3,494,797	\$ 5,816,613	\$ 6,212,794
Surplus (Deficit)		\$ (216,456)	\$ (735,852)	\$ 60,931	\$ 102,998
Fund Balance, Beginning of Year		\$ 970,517	\$ 970,517	\$ 754,061	\$ 814,992
Fund Balance, End of Year		\$ 754,061	\$ 234,665	\$ 814,992	\$ 917,990
		13.1%	6.7%	14.0%	14.8%

FY26-27 and FY27-28 figures represent working drafts; projections will be refined as additional information becomes available and updates will be presented to the board accordingly.

FY25-26 DCA
 Multi-Year Forecast
 Revised 4/05/2026

	2025-26	2025-26	2026-27	2027-28
	2nd Interim Budget	YTD Actuals (Jul-Feb)	Forecast	Forecast
Assumptions				
State COLA	2.30%	n/a	2.41%	3.06%
Enrollment	318.00	318.00	448.00	420.00
Average Daily Attendance	302.10	310.95	425.60	399.00
Revenues				
State Aid - Revenue Limit				
8011 LCFF State Aid	\$ 2,932,093	\$ 1,618,793	\$ 4,248,165	\$ 4,143,247
8012 Education Protection Account	\$ 60,420	\$ 29,714	\$ 85,120	\$ 79,800
8019 State Aid - Prior Year	\$ (14,360)	\$ (14,360)	\$ -	\$ -
8096 In Lieu of Property Taxes	\$ 1,187,337	\$ 677,349	\$ 1,672,727	\$ 1,568,181
	4,165,490	2,311,496	\$ 6,006,012	\$ 5,791,228
Federal Revenue				
8181 Special Education - Entitlement	\$ 44,225	\$ -	\$ 46,110	\$ 59,861
8220 Federal Child Nutrition	\$ 80,511	\$ 31,775	\$ 140,716	\$ 131,921
8290 Title I, Part A - Basic Low Income	\$ 100,693	\$ -	\$ 84,577	\$ 84,577
8291 Title II, Part A - Teacher Quality	\$ 12,507	\$ -	\$ 8,659	\$ 8,659
8296 Other Federal Revenue	\$ 10,000	\$ -	\$ 10,000	\$ 10,000
8299 Prior Year Federal Revenue	\$ 9,858	\$ 9,858	\$ -	\$ -
	257,794	41,633	\$ 290,062	\$ 295,018
Other State Revenue				
8311 State Special Education	\$ 264,383	\$ 149,710	\$ 399,198	\$ 355,112
8520 Child Nutrition	\$ 29,514	\$ 23,300	\$ 13,721	\$ 13,174
8545 School Facilities (SB740)	\$ 414,674	\$ 213,347	\$ 595,781	\$ 555,238
8550 Mandated Cost	\$ 6,238	\$ 6,097	\$ 6,426	\$ 6,581
8560 State Lottery	\$ 78,880	\$ 24,557	\$ 80,701	\$ 75,657
8598 Prior Year Revenue	\$ (23,767)	\$ (23,767)	\$ -	\$ -
8599 Other State Revenue	\$ 436,915	\$ 15,280	\$ 436,915	\$ 409,608
	1,206,837	408,524	\$ 1,532,743	\$ 1,415,369
Other Local Revenue				
8689 Other Fees and Contracts	\$ 237	\$ -	\$ -	\$ -
8690 Other Local Revenue	\$ 104,649	\$ 237	\$ 104,649	\$ 104,649
Total Revenue	\$ 5,735,008	\$ 2,761,890	\$ 7,933,466	\$ 7,606,264
Expenses				
Certificated Salaries				
1100 Teachers' Salaries	\$ 957,957	\$ 647,730	\$ 1,655,431	\$ 1,655,431
1175 Teachers' Extra Duty/Stipends	\$ 15,000	\$ 28,092	\$ 100,000	\$ 15,000
1200 Pupil Support Salaries	\$ 75,790	\$ 50,132	\$ 117,096	\$ 117,096
1300 Administrators' Salaries	\$ 395,478	\$ 244,616	\$ 517,342	\$ 517,342
1900 Other Certificated Salaries	\$ -	\$ -	\$ -	\$ -
	1,444,224	970,570	\$ 2,389,868	\$ 2,304,868
Classified Salaries				
2100 Instructional Salaries	\$ 499,841	\$ 294,540	\$ 724,848	\$ 724,848
2200 Support Salaries	\$ 51,180	\$ 35,091	\$ 128,315	\$ 128,315
2400 Clerical and Office Staff Salaries	\$ 153,330	\$ 107,817	\$ 176,866	\$ 176,866
	704,350	437,448	\$ 1,030,029	\$ 1,030,029
Benefits				
3301 OASDI	\$ 148,527	\$ 86,118	\$ 212,034	\$ 212,034
3311 Medicare	\$ 34,736	\$ 20,141	\$ 49,589	\$ 49,589
3401 Health and Welfare	\$ 227,400	\$ 160,952	\$ 345,462	\$ 352,371

3501 State Unemployment	\$ 18,130	\$ 11,469	\$ 24,010	\$ 24,010
3601 Workers' Compensation	\$ 33,538	\$ 18,856	\$ 47,879	\$ 47,879
3901 Other Benefits	\$ 11,978	\$ 8,533	\$ 17,099	\$ 17,099
	474,309	306,069	\$ 696,072	\$ 702,981
Books and Supplies				
4100 Textbooks and Core Curricula	\$ 68,000	\$ 44,362	\$ 100,000	\$ 96,338
4200 Books and Other Materials	\$ 1,500	\$ 460	\$ 1,500	\$ 1,500
4302 School Supplies	\$ 20,000	\$ 10,477	\$ 40,000	\$ 38,535
4303 Technology Supplies	\$ 2,500	\$ 1,785	\$ 500	\$ 500
4304 Non-Instructional Supplies	\$ 2,500	\$ 1,941	\$ 1,438	\$ 1,385
4305 Software	\$ 15,300	\$ 10,861	\$ 21,998	\$ 21,193
4310 Office Expense	\$ 15,000	\$ 7,167	\$ 21,567	\$ 20,777
4311 Business Meals	\$ 5,000	\$ 3,028	\$ 7,189	\$ 6,926
4315 Custodial Supplies	\$ 10,200	\$ 4,880	\$ 12,000	\$ 12,331
4320 Educational Software	\$ 11,126	\$ 15,319	\$ 10,000	\$ 10,276
4326 Art & Music Supplies	\$ 5,000	\$ 3,757	\$ 7,500	\$ 7,707
4327 MS/HS Sports Supplies	\$ 214	\$ 787	\$ -	\$ -
4328 Student Activity Supplies & Materials	\$ 5,000	\$ 3,083	\$ 5,000	\$ 5,138
4335 PE Supplies	\$ 918	\$ 1,095	\$ 1,500	\$ 1,541
4350 Uniforms	\$ 11,414	\$ 11,414	\$ 25,000	\$ 25,690
4400 Noncapitalized Equipment	\$ 2,000	\$ 624	\$ 5,000	\$ 5,000
4420 Noncapitalized Computer Equipment	\$ 10,000	\$ 8,001	\$ 30,000	\$ 25,000
4421 Noncapitalized Classroom Furniture, Equi	\$ 5,000	\$ (2,848)	\$ 25,000	\$ 5,000
4700 Food Services	\$ 110,025	\$ 59,551	\$ 158,194	\$ 152,400
4720 Other Food	\$ 5,000	\$ 2,801	\$ 7,500	\$ 7,225
	305,697	188,546	\$ 480,886	\$ 444,462
Subagreement Services				
5102 Special Education	\$ 200,000	\$ 211,031	\$ 100,000	\$ 100,000
5103 Substitute Teacher	\$ 239,971	\$ 98,518	\$ 25,000	\$ 25,000
5104 Transportation	\$ 10,000	\$ 566	\$ 7,189	\$ 6,926
5105 Security	\$ 10,000	\$ 5,675	\$ 15,405	\$ 15,830
5106 Other Educational Consultants	\$ 15,000	\$ -	\$ 30,502	\$ 25,000
	474,971	315,790	\$ 178,096	\$ 172,756
Operations and Housekeeping				
5201 Auto and Travel	\$ 10,000	\$ 249	\$ 4,457	\$ 4,294
5300 Dues & Memberships	\$ 20,000	\$ 17,853	\$ 13,084	\$ 12,605
5400 Insurance	\$ 64,297	\$ 57,595	\$ 131,702	\$ 126,879
5501 Utilities	\$ 140,000	\$ 73,914	\$ 165,347	\$ 159,291
5502 Janitorial/Trash Removal	\$ 81,500	\$ 44,919	\$ 117,181	\$ 112,889
5900 Communications	\$ 15,000	\$ 10,853	\$ 21,567	\$ 20,777
5901 Postage and Shipping	\$ 1,500	\$ 1,106	\$ 1,438	\$ 1,385
	\$ 332,297	\$ 206,488	\$ 454,776	\$ 438,120
Facilities, Repairs and Other Leases				
5601 Rent	\$ 916,180	\$ 580,244	\$ 943,665	\$ 971,975
5602 Additional Rent	\$ -	\$ -	\$ -	\$ -
5603 Equipment Leases	\$ 20,000	\$ 10,481	\$ 25,000	\$ 25,000
5604 Other Leases	\$ -	\$ -	\$ -	\$ -
5605 Real/Personal Property Taxes	\$ -	\$ (52,728)	\$ 10,000	\$ 10,000
5610 Repairs and Maintenance	\$ 10,000	\$ 2,031	\$ 100,000	\$ 25,000
5615 Repairs and Maintenance - Building	\$ 50,000	\$ 28,425	\$ 50,000	\$ 50,000
5616 Repairs and Maintenance - Computers	\$ 2,500	\$ -	\$ 2,500	\$ 2,500
5618 Repairs and Maintenance - Auto	\$ 495	\$ 495	\$ -	\$ -
5625 Storage	\$ -	\$ -	\$ -	\$ -
	999,175	568,947	\$ 1,131,165	\$ 1,084,475
Professional/Consulting Services				
5801 IT	\$ 15,000	\$ 2,241	\$ 20,000	\$ 19,268
5802 Audit & Taxes	\$ 18,000	\$ 7,098	\$ 20,540	\$ 21,107

5803	Legal	\$ 10,000	\$ 1,987	\$ 25,135	\$ 5,829
5804	Professional Development	\$ 35,000	\$ 14,694	\$ 50,323	\$ 48,480
5805	General Consulting	\$ 30,000	\$ 13,497	\$ 68,439	\$ 50,000
5806	Special Activities	\$ 25,000	\$ 377	\$ 50,000	\$ 48,169
5807	Bank Charges	\$ 50	\$ -	\$ 1,438	\$ 1,385
5808	Printing	\$ 800	\$ 168	\$ 1,150	\$ 1,108
5809	Other taxes and fees	\$ 2,500	\$ 1,945	\$ 2,500	\$ 2,408
5810	Payroll Service Fee	\$ 10,000	\$ 7,817	\$ 14,378	\$ 13,851
5811	Management Fee	\$ 573,501	\$ -	\$ 793,347	\$ 760,626
5812	District Oversight Fee	\$ 41,799	\$ 28,537	\$ 60,060	\$ 57,912
5813	Business Services	\$ 70,200	\$ 24,867	\$ 100,934	\$ 97,237
5814	SPED Encroachment	\$ 5,669	\$ 5,669	\$ 4,453	\$ 4,150
5816	Legal Settlement	\$ -	\$ (9)	\$ -	\$ -
5830	Field Trips	\$ 15,000	\$ 1,054	\$ 21,567	\$ 20,777
5836	Fingerprinting	\$ 500	\$ -	\$ 2,000	\$ 1,927
5851	Marketing and Student Recruiting	\$ 20,000	\$ 8,564	\$ 21,423	\$ 20,639
5875	Staff Recruiting	\$ 7,500	\$ 2,941	\$ 7,500	\$ 7,500
5877	Student Activities	\$ 100,000	\$ 81,393	\$ 140,000	\$ 134,873
5878	Student Assessment	\$ 7,000	\$ 2,151	\$ 7,500	\$ 7,225
		987,519	204,991	\$ 1,412,687	\$ 1,324,471
Depreciation					
6900	Depreciation Expense	\$ 2,183	\$ 1,456	\$ 102,183	\$ 102,183
Total Expenses		\$ 5,724,725	\$ 3,200,305	\$ 7,875,764	\$ 7,604,346
Surplus (Deficit)		\$ 10,282	\$ (438,414)	\$ 57,703	\$ 1,918
<hr/>					
	Fund Balance, Beginning of Year	\$ 4,721,140	\$ 4,721,140	\$ 4,731,256	\$ 4,788,959
	Fund Balance, End of Year	\$ 4,731,422	\$ 4,282,726	\$ 4,788,959	\$ 4,790,877
		82.6%	74.8%	60.8%	63.0%

Multi-year projections are being revised as enrollment data is finalized; leadership will present updated assumptions and any resulting budget adjustments at the next board meeting

FY25-26 OCA
 Budget v Actual
 Revised 4/05/2026

	2025-26 2nd Interim Budget	2025-26 YTD Actuals (Jul-Feb)
Revenues		
State Aid - Revenue Limit		
8011 LCFF State Aid	\$ 1,898,706	\$ 892,604
8012 Education Protection Account	\$ 36,800	\$ 259,663
8019 State Aid - Prior Year	\$ (232,027)	\$ (232,027)
8096 In Lieu of Property Taxes	\$ 723,172	\$ 465,395
	2,426,651	1,385,635
Federal Revenue		
8181 Special Education - Entitlement	\$ 32,190	\$ -
8220 Federal Child Nutrition	\$ 76,074	\$ 31,402
8290 Title I, Part A - Basic Low Income	\$ 86,918	\$ -
8291 Title II, Part A - Teacher Quality	\$ 10,147	\$ -
8296 Other Federal Revenue	\$ 10,000	\$ -
8299 Prior Year Federal Revenue	\$ 7,742	\$ 7,742
	223,071	39,144
Other State Revenue		
8311 State Special Education	\$ 165,541	\$ 104,118
8520 Child Nutrition	\$ 7,201	\$ 22,786
8545 School Facilities (SB740)	\$ 284,915	\$ 134,623
8550 Mandated Cost	\$ 4,248	\$ 4,189
8560 State Lottery	\$ 50,592	\$ 16,848
8598 Prior Year Revenue	\$ (51,432)	\$ (51,432)
8599 Other State Revenue	\$ 437,926	\$ 11,214
	898,991	242,346
Other Local Revenue		
8690 Other Local Revenue	\$ 112,874	\$ 191
	112,874	191
Total Revenue	\$ 3,661,587	\$ 1,667,317
Expenses		
Certificated Salaries		
1100 Teachers' Salaries	\$ 492,463	\$ 293,743
1175 Teachers' Extra Duty/Stipends	\$ 16,000	\$ 17,853
1300 Administrators' Salaries	\$ 351,170	\$ 216,462
	859,633	528,058
Classified Salaries		
2100 Instructional Salaries	\$ 379,993	\$ 180,716
2200 Support Salaries	\$ 38,896	\$ 34,594
2300 Classified Administrators' Salaries	\$ -	\$ 21,330
2400 Clerical and Office Staff Salaries	\$ 111,759	\$ 65,813
	530,649	302,452

Benefits		
3301 OASDI	\$ 85,981	\$ 51,320
3311 Medicare	\$ 20,108	\$ 12,002
3401 Health and Welfare	\$ 132,600	\$ 91,042
3501 State Unemployment	\$ 13,230	\$ 6,757
3601 Workers' Compensation	\$ 22,645	\$ 16,451
3901 Other Benefits	\$ 6,000	\$ 3,802
	280,564	177,573
Books and Supplies		
4100 Textbooks and Core Curricula	\$ 91,000	\$ 94,565
4302 School Supplies	\$ 5,000	\$ 1,509
4303 Technology Supplies	\$ 2,000	\$ 1,543
4305 Software	\$ 25,000	\$ 8,315
4310 Office Expense	\$ 10,000	\$ 3,542
4311 Business Meals	\$ 2,500	\$ 1,106
4315 Custodial Supplies	\$ 10,000	\$ 4,796
4320 Educational Software	\$ 10,000	\$ 6,162
4326 Art & Music Supplies	\$ 2,000	\$ 1,449
4327 MS/HS Sports Supplies	\$ 4,112	\$ 4,419
4328 Student Activity Supplies & Materials	\$ 5,000	\$ 2,475
4335 PE Supplies	\$ 250	\$ -
4350 Uniforms	\$ 12,866	\$ 12,866
4420 Noncapitalized Computer Equipment	\$ 15,000	\$ 6,589
4700 Food Services	\$ 83,275	\$ 56,726
4720 Other Food	\$ 5,000	\$ 3,266
	283,003	206,064
Subagreement Services		
5102 Special Education	\$ 150,000	\$ 90,873
5103 Substitute Teacher	\$ 457,394	\$ 399,313
5104 Transportation	\$ 10,000	\$ 566
5105 Security	\$ 8,000	\$ 3,859
	625,394	494,612
Operations and Housekeeping		
5201 Auto and Travel	\$ 1,000	\$ -
5300 Dues & Memberships	\$ 20,000	\$ 16,234
5400 Insurance	\$ 60,000	\$ 44,797
5501 Utilities	\$ 162,500	\$ 97,021
5502 Janitorial/Trash Removal	\$ 44,400	\$ 24,500
5900 Communications	\$ 10,000	\$ 6,801
5901 Postage and Shipping	\$ 1,000	\$ 572
	\$ 298,900	\$ 189,925
Facilities, Repairs and Other Leases		
5601 Rent	\$ 362,298	\$ 235,172
5603 Equipment Leases	\$ 15,000	\$ 8,117
5605 Real/Personal Property Taxes	\$ 17,000	\$ 17,011
5610 Repairs and Maintenance	\$ 4,000	\$ 2,175
5615 Repairs and Maintenance - Building	\$ 35,000	\$ 14,891
5616 Repairs and Maintenance - Computers	\$ 250	\$ -

	<u>433,548</u>	<u>277,365</u>
Professional/Consulting Services		
5801 IT	\$ 7,500	\$ 1,824
5802 Audit & Taxes	\$ 17,000	\$ 5,680
5803 Legal	\$ 53,222	\$ 57,379
5804 Professional Development	\$ 22,000	\$ 12,355
5805 General Consulting	\$ 20,000	\$ 13,433
5806 Special Activities	\$ 4,000	\$ 304
5808 Printing	\$ 500	\$ 384
5809 Other taxes and fees	\$ 5,000	\$ 1,504
5810 Payroll Service Fee	\$ 8,000	\$ 4,168
5811 Management Fee	\$ 366,159	\$ -
5812 District Oversight Fee	\$ 26,587	\$ 20,149
5813 Business Services	\$ 46,560	\$ 17,008
5814 SPED Encroachment	\$ 5,000	\$ 3,957
5816 Legal Settlement	\$ -	\$ (8)
5851 Marketing and Student Recruiting	\$ 5,573	\$ 6,271
5874 Sports	\$ 475	\$ 475
5875 Staff Recruiting	\$ 1,908	\$ 2,106
5877 Student Activities	\$ 29,000	\$ 16,487
5878 Student Assessment	\$ 1,500	\$ 1,254
	619,983	163,479
Depreciation		
6900 Depreciation Expense	\$ 22,327	\$ 14,885
Interest		
7438 Interest Expense	\$ -	\$ -
Total Expenses	\$ 3,954,001	\$ 2,362,734
Surplus (Deficit)	\$ (292,414)	\$ (695,417)
Fund Balance, Beginning of Year	\$ 5,199,936	\$ 5,199,936
Fund Balance, End of Year	\$ 4,907,522	\$ 4,504,519
	124.1%	113.9%

FY25-26 JHHS
 Multi-Year Forecast
 Revised 4/05/2026

	2025-26	2025-26	2026-27	2027-28
	2nd Interim Budget	YTD Actuals (Jul-Feb)	Forecast	Forecast
State COLA	2.30%	n/a	2.41%	3.06%
Enrollment	338.00	338.00	340.00	340.00
Average Daily Attendance	310.96	303.91	316.20	316.20

Revenues

State Aid - Revenue Limit

8011 LCFF State Aid	\$ 5,017,662	\$ 2,760,482	\$ 5,232,574	\$ 5,386,713
8012 Education Protection Account	\$ 62,192	\$ 31,185	\$ 63,240	\$ 63,240
	5,079,854	2,791,667	\$ 5,295,814	\$ 5,449,953

Federal Revenue

8181 Special Education - Entitlement	\$ 48,285	\$ -	\$ 40,022	\$ 40,022
8220 Federal Child Nutrition	\$ 75,913	\$ 39,107	\$ 115,913	\$ 115,913
8290 Title I, Part A - Basic Low Income	\$ 123,886	\$ -	\$ 96,304	\$ 96,304
8291 Title II, Part A - Teacher Quality	\$ 14,425	\$ -	\$ 11,966	\$ 11,966
8296 Other Federal Revenue	\$ 10,000	\$ -	\$ 10,000	\$ 10,000
	272,509	39,107	\$ 274,204	\$ 274,204

Other State Revenue

8311 State Special Education	\$ 298,704	\$ 156,872	\$ 288,422	\$ 298,286
8520 Child Nutrition	\$ 50,971	\$ 29,156	\$ 11,303	\$ 11,689
8545 School Facilities (SB740)	\$ 435,202	\$ 232,977	\$ 442,636	\$ 444,355
8550 Mandated Cost	\$ 18,350	\$ 18,153	\$ 18,516	\$ 19,610
8560 State Lottery	\$ 84,581	\$ 25,670	\$ 86,323	\$ 86,323
8598 Prior Year Revenue	\$ -	\$ 1,045	\$ -	\$ -
8599 Other State Revenue	\$ 26,046	\$ 17,754	\$ 72,448	\$ 72,448
	913,855	481,627	\$ 919,647	\$ 932,711

Other Local Revenue

8690 Other Local Revenue	\$ 101,752	\$ 277	\$ 87,827	\$ 87,827
8699 School Fundraising	\$ -	\$ 17,603	\$ -	\$ -

Total Revenue

	\$ 6,367,970	\$ 3,330,281	\$ 6,577,492	\$ 6,744,695
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Expenses

Certificated Salaries

1100 Teachers' Salaries	\$ 1,138,102	\$ 806,426	\$ 1,449,975	\$ 1,478,975
1175 Teachers' Extra Duty/Stipends	\$ 20,000	\$ 17,508	\$ 12,500	\$ 12,500
1200 Pupil Support Salaries	\$ 75,790	\$ 50,527	\$ 77,306	\$ 78,852
1300 Administrators' Salaries	\$ 340,721	\$ 240,245	\$ 347,535	\$ 354,486
1900 Other Certificated Salaries	\$ -	\$ -	\$ -	\$ -
	1,574,613	1,114,706	\$ 1,887,316	\$ 1,924,813

Classified Salaries

2100 Instructional Salaries	\$ 189,264	\$ 112,123	\$ 257,399	\$ 262,547
2200 Support Salaries	\$ 234,868	\$ 130,703	\$ 239,565	\$ 244,357
2400 Clerical and Office Staff Salaries	\$ 157,967	\$ 99,123	\$ 161,126	\$ 164,349
	582,099	341,949	\$ 658,090	\$ 671,252

Benefits

3301 OASDI	\$ 154,736	\$ 89,986	\$ 157,815	\$ 160,956
3311 Medicare	\$ 36,188	\$ 21,045	\$ 36,908	\$ 37,643
3401 Health and Welfare	\$ 218,400	\$ 146,074	\$ 262,548	\$ 267,799
3501 State Unemployment	\$ 20,000	\$ 11,069	\$ 17,150	\$ 17,150
3601 Workers' Compensation	\$ 34,940	\$ 19,837	\$ 35,636	\$ 36,345
3901 Other Benefits	\$ 5,000	\$ 4,295	\$ 7,636	\$ 7,788
	469,265	292,305	\$ 517,694	\$ 527,681

Books and Supplies					
4100	Textbooks and Core Curricula	\$ 80,000	\$ 69,963	\$ 100,000	\$ 100,000
4200	Books and Other Materials	\$ 1,000	\$ 1,682	\$ 1,500	\$ 1,541
4302	School Supplies	\$ 10,000	\$ 1,785	\$ 10,270	\$ 10,270
4303	Technology Supplies	\$ 2,500	\$ 1,669	\$ 2,568	\$ 2,638
4304	Non-Instructional Supplies	\$ 1,200	\$ 625	\$ 1,232	\$ 1,266
4305	Software	\$ 25,000	\$ 11,679	\$ 54,306	\$ 55,805
4310	Office Expense	\$ 15,000	\$ 6,412	\$ 15,405	\$ 15,405
4311	Business Meals	\$ 2,500	\$ 2,013	\$ 2,500	\$ 2,500
4315	Custodial Supplies	\$ 10,000	\$ 7,379	\$ 10,270	\$ 10,553
4320	Educational Software	\$ 17,500	\$ 14,570	\$ 17,973	\$ 18,469
4326	Art & Music Supplies	\$ 100	\$ 68	\$ 103	\$ 106
4327	MS/HS Sports Supplies	\$ 2,000	\$ 1,002	\$ 1,541	\$ 1,583
4328	Student Activity Supplies & Materials	\$ 350	\$ 177	\$ 359	\$ 369
4335	PE Supplies	\$ 1,500	\$ -	\$ 1,500	\$ 1,500
4350	Uniforms	\$ 14,474	\$ 15,001	\$ 14,865	\$ 14,865
4420	Noncapitalized Computer Equipment	\$ 16,000	\$ 8,001	\$ 20,000	\$ 20,000
4421	Noncapitalized Classroom Furniture, Equi	\$ -	\$ -	\$ 5,000	\$ 5,000
4700	Food Services	\$ 126,884	\$ 66,174	\$ 130,310	\$ 133,907
4720	Other Food	\$ 5,000	\$ 3,655	\$ 5,000	\$ 5,138
		\$ 331,008	\$ 211,856	\$ 394,701	\$ 400,915
Subagreement Services					
5101	Nursing	\$ -	\$ -	\$ -	\$ -
5102	Special Education	\$ 325,000	\$ 182,914	\$ 103,008	\$ 105,851
5103	Substitute Teacher	\$ 410,530	\$ 163,432	\$ 25,000	\$ 25,000
5104	Transportation	\$ 15,000	\$ 508	\$ 20,000	\$ 20,000
5105	Security	\$ 15,000	\$ 10,576	\$ 10,000	\$ 10,000
5106	Other Educational Consultants	\$ 5,000	\$ 3,675	\$ 10,000	\$ 10,000
		\$ 770,530	\$ 361,105	\$ 168,008	\$ 170,851
Operations and Housekeeping					
5201	Auto and Travel	\$ 3,500	\$ 994	\$ 3,595	\$ 3,694
5300	Dues & Memberships	\$ 40,000	\$ 30,586	\$ 40,000	\$ 41,104
5400	Insurance	\$ 112,874	\$ 65,021	\$ 115,922	\$ 119,121
5501	Utilities	\$ 200,000	\$ 105,721	\$ 205,400	\$ 211,069
5502	Janitorial/Trash Removal	\$ 80,000	\$ 53,141	\$ 75,000	\$ 75,000
5900	Communications	\$ 15,000	\$ 7,380	\$ 15,405	\$ 15,830
5901	Postage and Shipping	\$ 1,000	\$ 308	\$ 1,027	\$ 1,055
		\$ 452,374	\$ 263,151	\$ 456,348	\$ 466,873
Facilities, Repairs and Other Leases					
5601	Rent	\$ 971,631	\$ 626,267	\$ 1,000,780	\$ 1,030,804
5603	Equipment Leases	\$ 20,000	\$ 10,297	\$ 20,540	\$ 21,107
5605	Real/Personal Property Taxes	\$ 76,538	\$ 38,269	\$ 76,538	\$ 76,538
5610	Repairs and Maintenance	\$ 10,000	\$ 6,104	\$ 10,000	\$ 10,000
5615	Repairs and Maintenance - Building	\$ 60,000	\$ 18,049	\$ 50,000	\$ 50,000
5616	Repairs and Maintenance - Computers	\$ 1,500	\$ -	\$ 1,500	\$ 1,500
		\$ 1,139,669	\$ 698,985	\$ 1,159,358	\$ 1,189,949
Professional/Consulting Services					
5801	IT	\$ 12,000	\$ 2,376	\$ 12,324	\$ 12,664
5802	Audit & Taxes	\$ 17,000	\$ 10,332	\$ 17,000	\$ 17,469
5803	Legal	\$ 15,000	\$ 5,189	\$ 10,000	\$ 20,000
5804	Professional Development	\$ 35,000	\$ 19,945	\$ 35,000	\$ 35,000
5805	General Consulting	\$ 30,000	\$ 17,314	\$ 30,000	\$ 30,000
5806	Special Activities	\$ 5,000	\$ 417	\$ 5,135	\$ 5,277
5807	Bank Charges	\$ 100	\$ -	\$ 103	\$ 103
5808	Printing	\$ 2,000	\$ -	\$ 2,054	\$ 2,111
5809	Other taxes and fees	\$ 10,000	\$ 3,592	\$ 16,432	\$ 16,886
5810	Payroll Service Fee	\$ 12,000	\$ 8,034	\$ 12,324	\$ 12,664
5811	Management Fee	\$ 636,797	\$ -	\$ 658,413	\$ 676,585

5812 District Oversight Fee	\$ 50,799	\$ -	\$ 52,958	\$ 54,500
5813 Business Services	\$ 44,657	\$ 25,947	\$ 45,188	\$ 46,435
5814 SPED Encroachment	\$ 7,500	\$ 5,967	\$ 2,915	\$ 2,995
5816 Legal Settlement	\$ -	\$ (10)	\$ -	\$ -
5830 Field Trips	\$ 7,500	\$ -	\$ 7,888	\$ 8,106
5836 Fingerprinting	\$ -	\$ -	\$ 500	\$ 514
5851 Marketing and Student Recruiting	\$ 15,000	\$ 6,633	\$ 5,000	\$ 5,138
5875 Staff Recruiting	\$ 10,000	\$ 3,016	\$ 5,000	\$ 5,138
5877 Student Activities	\$ 20,000	\$ 4,101	\$ 21,035	\$ 21,616
5878 Student Assessment	\$ 40,000	\$ 22,860	\$ 20,000	\$ 20,552
	970,352	135,713	\$ 959,268	\$ 993,751
Depreciation				
6900 Depreciation Expense	\$ 193,801	\$ 129,201	\$ 3,163	\$ 3,163
Interest				
7438 Interest Expense	\$ -	\$ -	\$ -	\$ -
Total Expenses	\$ 6,483,711	\$ 3,548,972	\$ 6,203,947	\$ 6,349,249
Surplus (Deficit)	\$ (115,741)	\$ (218,691)	\$ 373,545	\$ 395,447
Fund Balance, Beginning of Year	\$ 1,831,790	\$ 1,831,790	\$ 1,716,049	\$ 2,089,595
Fund Balance, End of Year	\$ 1,716,049	\$ 1,613,099	\$ 2,089,595	\$ 2,485,041
	26.5%	24.9%	33.7%	39.1%

FY26-27 and FY27-28 figures represent working drafts; projections will be refined as additional information becomes available and updates will be presented to the board accordingly

FY25-26 BJE
 Multi-Year Forecast
 Revised 4/05/2026

	2025-26	2025-26	2026-27	2027-28
	2nd Interim budget	YTD Actuals (Jul-Feb)	Projections	Projections
Assumptions				
State COLA	2.30%	n/a	2.41%	3.06%
Enrollment	470.00	470.00	475.00	475.00
Average Daily Attendance	437.10	436.03	441.75	441.75
Revenues				
State Aid - Revenue Limit				
8011 LCFF State Aid	\$ 4,451,798	\$ 2,455,826	\$ 4,641,051	\$ 4,841,461
8012 Education Protection Account	\$ 87,420	\$ 44,222	\$ 88,350	\$ 88,350
8019 State Aid - Prior Year	\$ 33,218	\$ 33,218	\$ -	\$ -
8096 In Lieu of Property Taxes	\$ 1,730,073	\$ 1,015,196	\$ 1,748,478	\$ 1,748,478
	6,302,509	3,548,462	6,477,879	6,678,289
Federal Revenue				
8181 Special Education - Entitlement	\$ 71,050	\$ -	\$ 68,919	\$ 68,919
8220 Federal Child Nutrition	\$ 85,378	\$ 81,006	\$ 162,084	\$ 162,084
8290 Title I, Part A - Basic Low Income	\$ 181,886	\$ -	\$ 147,779	\$ 147,779
8291 Title II, Part A - Teacher Quality	\$ 21,523	\$ -	\$ 14,432	\$ 14,432
8296 Other Federal Revenue	\$ 10,917	\$ -	\$ 12,066	\$ 12,066
	370,754	81,006	405,279	405,279
Other State Revenue				
8311 State Special Education	\$ 387,680	\$ 222,444	\$ 400,556	\$ 400,556
8520 Child Nutrition	\$ 90,180	\$ 59,348	\$ 15,711	\$ 15,711
8545 School Facilities (SB740)	\$ 617,140	\$ 298,463	\$ 614,727	\$ 618,629
8550 Mandated Cost	\$ 9,074	\$ 9,074	\$ 9,199	\$ 9,480
8560 State Lottery	\$ 118,891	\$ 36,558	\$ 120,597	\$ 120,597
8598 Prior Year Revenue	\$ (135,497)	\$ (135,497)	\$ -	\$ -
8599 Other State Revenue	\$ 1,136,496	\$ 23,431	\$ 1,259,792	\$ 1,259,792
	2,223,964	513,821	2,420,583	2,424,766
Other Local Revenue				
8690 Other Local Revenue	\$ 133,370	\$ 392	\$ 134,789	\$ 134,789
8699 School Fundraising	\$ 557	\$ 557	\$ -	\$ -
Total Revenue	\$ 9,031,154	\$ 4,144,239	\$ 9,438,530	\$ 9,643,123
Expenses				
Certificated Salaries				
1100 Teachers' Salaries	\$ 1,286,964	\$ 734,029	\$ 1,691,692	\$ 1,725,525
1175 Teachers' Extra Duty/Stipends	\$ 35,000	\$ 19,750	\$ 35,000	\$ 35,000
1200 Pupil Support Salaries	\$ 78,948	\$ 52,221	\$ 81,316	\$ 82,943
1300 Administrators' Salaries	\$ 384,002	\$ 250,889	\$ 395,522	\$ 403,432
1900 Other Certificated Salaries	\$ -	\$ -	\$ -	\$ -
	1,784,914	1,056,888	2,203,530	2,246,900
Classified Salaries				
2100 Instructional Salaries	\$ 715,592	\$ 378,052	\$ 924,985	\$ 943,484
2200 Support Salaries	\$ 86,587	\$ 49,218	\$ 89,185	\$ 90,969
2400 Clerical and Office Staff Salaries	\$ 121,995	\$ 81,905	\$ 125,655	\$ 128,168
	924,175	509,175	1,139,825	1,162,621
Benefits				
3301 OASDI	\$ 200,074	\$ 95,530	\$ 206,048	\$ 210,150
3311 Medicare	\$ 46,791	\$ 22,342	\$ 48,189	\$ 49,148
3401 Health and Welfare	\$ 288,600	\$ 166,790	\$ 353,496	\$ 360,566
3501 State Unemployment	\$ 24,500	\$ 14,303	\$ 24,500	\$ 24,500

3601 Workers' Compensation	\$ 45,178	\$ 29,718	\$ 46,527	\$ 47,453
3901 Other Benefits	\$ 6,000	\$ 2,612	\$ 16,617	\$ 16,948
	611,143	331,293	\$ 695,376	\$ 708,765
Books and Supplies				
4100 Textbooks and Core Curricula	\$ 300,000	\$ 30,188	\$ 350,000	\$ 350,000
4200 Books and Other Materials	\$ 1,500	\$ 171	\$ 2,568	\$ 2,638
4302 School Supplies	\$ 40,000	\$ 13,047	\$ 51,350	\$ 52,767
4303 Technology Supplies	\$ 7,500	\$ 3,033	\$ 10,270	\$ 10,553
4304 Non-Instructional Supplies	\$ 2,000	\$ 815	\$ 2,054	\$ 2,111
4305 Software	\$ 44,900	\$ 24,557	\$ 46,603	\$ 47,889
4310 Office Expense	\$ 20,000	\$ 3,958	\$ 30,810	\$ 31,660
4311 Business Meals	\$ 5,000	\$ 2,655	\$ 25,000	\$ 25,000
4315 Custodial Supplies	\$ 35,000	\$ 21,325	\$ 35,945	\$ 36,937
4320 Educational Software	\$ 57,251	\$ 63,331	\$ 51,350	\$ 52,767
4326 Art & Music Supplies	\$ -	\$ -	\$ 15,405	\$ 15,830
4328 Student Activity Supplies & Materials	\$ 12,000	\$ 9,878	\$ 12,324	\$ 12,664
4335 PE Supplies	\$ 2,500	\$ 401	\$ 5,135	\$ 5,277
4350 Uniforms	\$ 40,000	\$ 20,039	\$ 22,500	\$ 23,121
4400 Noncapitalized Equipment	\$ 25,000	\$ 1,427	\$ 25,000	\$ 25,000
4420 Noncapitalized Computer Equipment	\$ 50,000	\$ 13,926	\$ 50,000	\$ 50,000
4421 Noncapitalized Classroom Furniture, Equi	\$ 15,000	\$ 1,793	\$ 25,000	\$ 25,000
4700 Food Services	\$ 175,558	\$ 132,465	\$ 180,298	\$ 185,274
4720 Other Food	\$ 10,000	\$ 3,566	\$ 10,270	\$ 10,553
	843,209	346,575	\$ 951,881	\$ 965,043
Subagreement Services				
5102 Special Education	\$ 425,000	\$ 299,673	\$ 400,530	\$ 411,585
5103 Substitute Teacher	\$ 700,000	\$ 558,021	\$ 100,000	\$ 100,000
5104 Transportation	\$ 25,000	\$ 10,415	\$ 25,675	\$ 26,384
5105 Security	\$ 60,000	\$ 12,490	\$ 60,000	\$ 60,000
5106 Other Educational Consultants	\$ 180,000	\$ -	\$ 250,000	\$ 250,000
	1,390,000	880,599	\$ 836,205	\$ 847,968
Operations and Housekeeping				
5201 Auto and Travel	\$ 5,000	\$ 130	\$ 5,135	\$ 5,135
5300 Dues & Memberships	\$ 20,000	\$ 5,742	\$ 20,000	\$ 20,000
5400 Insurance	\$ 127,395	\$ 84,229	\$ 130,835	\$ 134,446
5501 Utilities	\$ 260,000	\$ 172,018	\$ 267,020	\$ 274,390
5502 Janitorial/Trash Removal	\$ 125,000	\$ 66,328	\$ 128,375	\$ 131,918
5900 Communications	\$ 25,000	\$ 12,150	\$ 25,000	\$ 25,000
5901 Postage and Shipping	\$ 1,500	\$ 564	\$ 1,541	\$ 1,583
	\$ 563,895	\$ 341,160	\$ 577,905	\$ 592,472
Facilities, Repairs and Other Leases				
5601 Rent	\$ 1,158,003	\$ 743,425	\$ 1,192,743	\$ 1,228,525
5603 Equipment Leases	\$ 29,900	\$ 15,902	\$ 30,707	\$ 31,555
5605 Real/Personal Property Taxes	\$ 68,600	\$ 34,300	\$ 68,600	\$ 70,493
5610 Repairs and Maintenance	\$ 10,000	\$ 9,033	\$ 10,270	\$ 10,553
5615 Repairs and Maintenance - Building	\$ 80,000	\$ 39,158	\$ 75,000	\$ 75,000
	1,346,503	841,818	\$ 1,377,320	\$ 1,416,127
Professional/Consulting Services				
5801 IT	\$ 25,000	\$ 3,474	\$ 25,675	\$ 26,384
5802 Audit & Taxes	\$ 20,000	\$ 14,200	\$ 20,540	\$ 21,107
5803 Legal	\$ 15,000	\$ 1,709	\$ 30,000	\$ 15,000
5804 Professional Development	\$ 75,000	\$ 35,244	\$ 75,000	\$ 75,000
5805 General Consulting	\$ 50,000	\$ 20,668	\$ 51,350	\$ 52,767
5806 Special Activities	\$ 25,000	\$ 623	\$ 51,350	\$ 52,767
5807 Bank Charges	\$ 1,000	\$ -	\$ 1,027	\$ 1,055
5809 Other taxes and fees	\$ 15,000	\$ 3,812	\$ 25,000	\$ 25,000
5810 Payroll Service Fee	\$ 17,500	\$ 8,647	\$ 20,540	\$ 21,107

5811 Management Fee	\$ 911,050	\$ -	\$ 943,853	\$ 964,312
5812 District Oversight Fee	\$ 62,693	\$ 35,783	\$ 64,779	\$ 66,783
5813 Business Services	\$ 102,382	\$ 38,127	\$ 106,265	\$ 109,198
5814 SPED Encroachment	\$ 14,188	\$ 8,499	\$ 4,150	\$ 4,265
5816 Legal Settlement	\$ -	\$ (15)	\$ -	\$ -
5830 Field Trips	\$ 20,000	\$ -	\$ 20,000	\$ 20,000
5836 Fingerprinting	\$ 500	\$ -	\$ 2,500	\$ 2,569
5851 Marketing and Student Recruiting	\$ 15,000	\$ 12,546	\$ 15,000	\$ 15,000
5875 Staff Recruiting	\$ 25,000	\$ 4,375	\$ 25,000	\$ 25,000
5877 Student Activities	\$ 25,000	\$ 13,630	\$ 25,675	\$ 26,384
5878 Student Assessment	\$ 6,000	\$ -	\$ 6,162	\$ 6,332
	1,425,313	201,323	\$ 1,513,866	\$ 1,530,030
Depreciation				
6900 Depreciation Expense	\$ 110,923	\$ 73,949	\$ 76,115	\$ 75,538
Tuition				
7110 Tuition for Instruction Under Interdistrict	\$ -	\$ 13,794	\$ -	\$ -
Total Expenses	\$ 9,000,074	\$ 4,596,575	\$ 9,372,024	\$ 9,545,465
Surplus (Deficit)	\$ 31,079	\$ (452,336)	\$ 66,506	\$ 97,658
Fund Balance, Beginning of Year	\$ 3,119,121	\$ 3,119,121	\$ 3,331,606	\$ 3,398,112
Fund Balance, End of Year	\$ 3,150,200	\$ 2,666,785	\$ 3,398,112	\$ 3,495,770
	35.0%	29.6%	36.3%	36.6%

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