



Amethod Public Schools

Fiscal Oversight Committee Meeting

Published on May 11, 2026 at 4:51 PM PDT

Date and Time

Thursday May 14, 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.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.

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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 04/16/2026 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 | Prasanth Mudumby | 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. 2026-27 Budget Preview | Discuss | Prasanth Mudumby | 10 m |
| C. Strategic Financial Items/Committee Goals | Discuss | Davis Leung | 10 m |

- Staffing or operational financial impacts
- Major contracts or expenditures requiring recommendation
- Forecast considerations or scenario planning

Public comment

| | | | |
|---|---------|-------------|------|
| D. Recommendations to Full Board | Discuss | Davis Leung | 10 m |
|---|---------|-------------|------|

- 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 5:50 PM

| | | | |
|---------------------------|-----|-------------|-----|
| A. Adjourn Meeting | FYI | Davis Leung | 1 m |
|---------------------------|-----|-------------|-----|

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Coversheet

Approval of 04/16/2026 Fiscal Oversight Committee Meeting Minutes

Section: II. Consent
Item: A. Approval of 04/16/2026 Fiscal Oversight Committee Meeting Minutes
Purpose: Approve Minutes
Submitted by:
Related Material: Minutes for Fiscal Oversight Committee Meeting on April 16, 2026

DRAFT



Amethod Public Schools

Minutes

Fiscal Oversight Committee Meeting

Date and Time

Thursday April 16, 2026 at 5:00 PM

Location

1450 Marina Way South, Richmond, CA 94804

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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. Call the Meeting to Order

D. Leung called a meeting of the Fiscal Oversight Committee of Amethod Public Schools to order on Thursday Apr 16, 2026 at 5:06 PM.

B. Record Attendance

C. Public Comment

There were no public comments.

II. Consent

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

L. Martinez made a motion to approve the minutes from Fiscal Oversight Committee Meeting on 03-19-26.

D. Leung seconded the motion.

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

Roll Call

D. Leung Aye

M. Arechiga Aye

L. Martinez Aye

III. Committee Business: Discussion Items

A. Current Financial Position Overview

Prasanth from Charter Impact presented the financial overview emphasizing that while several schools are currently showing year to date deficits due to the timing of revenue cycles, most remain in a strong fiscal position. BJE and DCA are performing well, with DCA seeing higher than expected attendance and a projected year end fund balance of 82%. While JHHS, OCA, and RCA are projecting year end deficits, Prasanth highlighted that their existing fund balances remain significantly higher than the California Department of Education's 5% requirement, ranging from 13% at RCA to over 100% at OCA. Overall, the report suggests that these schools are at healthy reserves to navigate current expenses while awaiting year end revenue accruals.

Committee member Liz raised a concern regarding John Henry High School, specifically noting that its ADA was lower than what had been projected. She questioned the discrepancy, seeking to understand if this downward trend was a typical pattern for the school or an outlier compared to other campuses where the projections appeared more accurate.

Treasurer Maria clarified that the primary driver behind the lower ADA figures at John Henry High School is a decline in student enrollment. She noted that while the school is generally meeting or remaining near its internal targets, the overall enrollment numbers have decreased, which has directly impacted the attendance metrics.

Committee member Liz pointed out a discrepancy at John Henry High School, noting that while enrollment remained steady at 338, the ADA dropped to 303, falling short of the 310 projection.

Adrienne, CEO, clarified that the current enrollment is at 317 and not 338.

Committee Chair Davis said that state aid revenue was consistent across all school sites, at around 55% or 56%. He asked why the figure was lower than the 66% or 67% eight months into the year.

Prasanth explained that the current low revenue figures are not flags but are due to the standard payment design, where predictable state aid follows a set schedule while federal and local funds typically arrive later in the year.

Committee Chair Davis expressed concern that current financial reports might mislead people who do not have a financial background due to large looking variances. He requested a new presentation format that more accurately shows whether the schools are performing according to expectations for this time of year.

Committee member Liz asked Charter Impact to provide the deferred revenue balance by school.

Prasanth acknowledged the feedback and shared that the team is performing a thorough financial deep dive to develop a robust presentation for future meetings that will include context, explanatory notes, and flags for items requiring board attention.

B. Strategic Financial Items/Committee Goals

Committee Chair Davis noted that moving forward there will be a robust reporting package that aligns with the committee's strategic goals. He asked for clarification on how Oakland Charter Academy will be reflected in financial reports during its transition from the 2025-26 to the 2026-27 school year.

Adrienne, CEO said Oakland Charter Academy will be removed from any future planning, and their fund balance will be transferred to the CMO.

Committee Chair Davis inquired about fund balances within a CMO, he asked for clarification on the ratio of restricted versus unrestricted funds and whether the resources can be allocated unevenly across different school sites based on specific needs.

Adrienne clarified that once funds are transferred to the CMO, they are generally utilized for the benefit of the entire organization; however, she noted that any restricted funds would be returned to their original source prior to that transition.

Committee Chair Davis pointed out Richmond Charter Academy has a limited fund balance and sought clarification on whether the school is currently under specific district oversight or stewardship as part of its renewal process. He asked whether there were any obstacles to allocating additional funds to RCA to bolster its fund balance.

Adrienne, CEO suggested that the board could potentially forgive the loan payable owed by RCA to the home office as a way to relieve financial pressure on the school. She noted that while this seems like a viable solution to improve their fiscal standing, they would first need to consult with an auditor to ensure the process is handled with complete regulatory and technical accuracy.

Committee member Liz followed up on a discussion from the previous meeting, requesting an update on the pre-draft of the budget that the committee had expected to review in order to stay on track for the first official draft in May.

Prasanth confirmed that detailed school level reports are available, providing a full P&L view rather than just a summary for closer board inspection. These reports use a consistent format to compare interim budgets against year to date actuals and include multi-year projections for the 2026-27 and 2027-28 fiscal years.

Adrienne stated that a more detailed budget presentation could be prepared for the next meeting, she does not anticipate many major changes for the board to review, with the exception of Downtown Charter Academy DCA, which is currently still under evaluation.

Committee Chair Davis noted that Downtown Charter Academy showed a projected revenue increase for the 2026-27 school year, but Adrienne clarified that those second-interim figures were based on enrollment projections that the school no longer expects to meet, requiring the budget to be revised.

Committee member Liz noted two contracts up for approval and questioned whether the school had followed the new fiscal policy by seeking an acceptable number of alternative proposals before bringing them to a vote. Liz noted that the current fiscal policy lacks clear differentiation between renewals and new contracts regarding the requirement for multiple proposals.

C. Recommendations to Full Board

Committee Chair Davis said there are no recommendations to the board but the committee will be reporting finances at large to the board.

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 5:30 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: 26.03 AMPS DCA Monthly Package updated.pdf
26.03 AMPS BJE Monthly Package updated.pdf
26.03 AMPS JHHS Monthly Package updated.pdf
26.03 AMPS RCA Monthly Package updated.pdf
26.03 AMPS OCA Monthly Package updated.pdf



Downtown Charter Academy

Financial Statements as of March 31, 2026

Key Highlights

- At the end of March, DCA ended the period with Net Assets of \$4,437,989.
 - Projected to end the year with net assets of \$4,735,216
- Cash Position at the end of March remains healthy at \$5,599,188
- P2 ADA is 308.85, compared to 2nd Interim Budget of 310.95
- Year end forecasts have been updated with P2 ADA & other relevant information
- Year-end Revenue is projected at \$5.823 Mil; \$88K over Second Interim Budget.
 - Year-end Expenses projected at \$5.809 Mil; \$84K under Second Interim Budget.
 - Projecting a Year-end surplus of \$14,074 compared to budgeted surplus of \$10,282

Attendance & Per ADA Metrics

| Enrollment & Per Pupil Data | | | |
|--|----------------------|------------------------|----------------------|
| | <u>Actual</u> | <u>Forecast</u> | <u>Budget</u> |
| <i>Average Enrollment</i> | 320 | 320 | 320 |
| <i>ADA</i> | 309 | 309 | 304 |
| <i>Attendance Rate</i> | 96.5% | 96.5% | 95.0% |
| <i>Unduplicated %</i> | 74.6% | 74.6% | 79.6% |
| <i>Revenue per ADA</i> | | \$18,854 | \$18,865 |
| <i>Expenses per ADA</i> | | \$18,809 | \$18,831 |

- P2 Enrollment: 320
- ADA: 308.85
- Attendance rate of 96.5 %
- UPP 74.55 %

Revenue

- At Year-end, Revenue is Projected at \$5.823 Mil. \$88K over budget.
 - Primarily due to increased revenues from Other state Revenue. (ELOP & Prop 28)
- YTD @ March: Revenue is \$3.420 Mil. \$241 K under revenue. This is Primarily due to timing of receipts from Federal & Other state programs.

| | <i>Year-to-Date</i> | | | <i>Annual/Full Year</i> | | |
|----------------------|---------------------|---------------------|---------------------|-------------------------|---------------------|------------------|
| | Actual | Budget | Fav/(Unf) | Forecast | Budget | Fav/(Unf) |
| Revenue | | | | | | |
| State Aid-Rev Limit | \$ 2,901,635 | \$ 2,792,587 | \$ 109,048 | \$ 4,171,767 | \$ 4,165,490 | \$ 6,277 |
| Federal Revenue | 48,303 | 151,004 | (102,701) | 231,341 | 257,794 | (26,453) |
| Other State Revenue | 470,761 | 642,438 | (171,677) | 1,315,361 | 1,206,837 | 108,524 |
| Other Local Revenue | 237 | 75,995 | (75,758) | 104,738 | 104,886 | (148) |
| Total Revenue | \$ 3,420,937 | \$ 3,662,024 | \$ (241,088) | \$ 5,823,207 | \$ 5,735,007 | \$ 88,200 |

Expense

- At Year-End, Expenses are projected at \$5.809 Mil., \$ 84K over budget
- Monthly Burn is \$484,094

| Expenses | Year-to-Date | | | Annual/Full Year | | |
|-----------------------|---------------------|---------------------|-------------------|---------------------|---------------------|--------------------|
| | Actual | Budget | Fav/(Unf) | Forecast | Budget | Fav/(Unf) |
| Certificated Salaries | \$ 1,104,959 | \$ 1,243,803 | \$ 138,844 | \$ 1,489,414 | \$ 1,444,224 | \$ (45,190) |
| Classified Salaries | 499,358 | 542,160 | 42,801 | 674,822 | 704,350 | 29,528 |
| Benefits | 342,597 | 366,903 | 24,306 | 461,016 | 474,309 | 13,293 |
| Books and Supplies | 202,136 | 243,784 | 41,648 | 300,319 | 305,697 | 5,378 |
| Subagreement Services | 338,222 | 127,554 | (210,668) | 517,890 | 474,971 | (42,919) |
| Operations | 234,998 | 237,105 | 2,107 | 331,275 | 332,297 | 1,022 |
| Facilities | 731,979 | 835,260 | 103,281 | 1,003,543 | 999,175 | (4,368) |
| Professional Services | 248,204 | 314,933 | 66,730 | 1,028,671 | 987,519 | (41,152) |
| Depreciation | 1,637 | 1,637 | (0) | 2,183 | 2,183 | (0) |
| Interest | - | - | - | - | - | - |
| Total Expenses | \$ 3,704,090 | \$ 3,913,139 | \$ 209,048 | \$ 5,809,133 | \$ 5,724,725 | \$ (84,408) |

- **Personnel Costs trending at Budget.**
- **Higher costs in Sub-agreement services & professional and Consulting services**
- **SPED consulting 40 K over budget (including the receipt of some prior year invoices)**

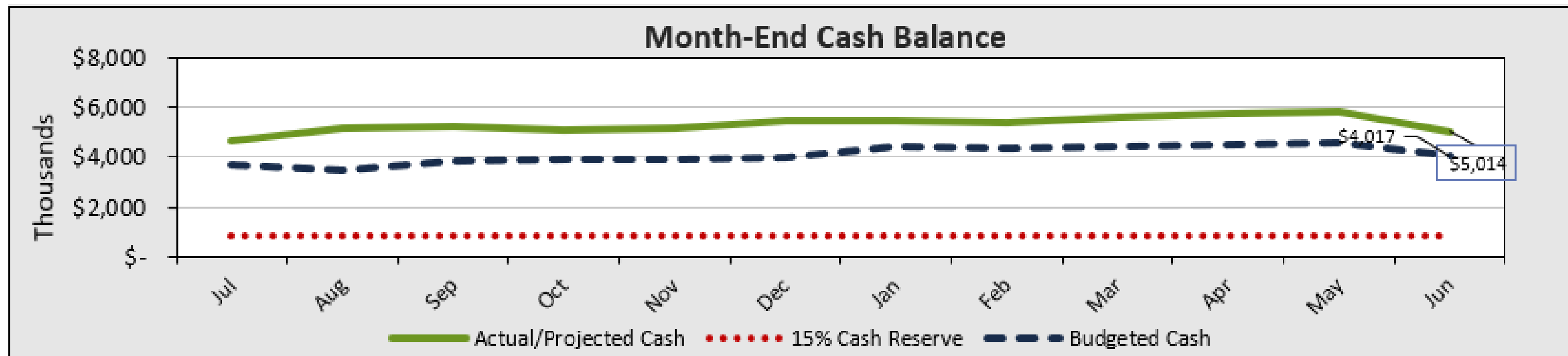
Deficit & Fund Balance

- Surplus at Year-End is projected at \$14,074.
 - Compared to 2nd Interim Projected Surplus of \$10,282
- Fund Balance is currently at \$4,437,989 (76.4% of annual Expenses)
- Projected to end the year at \$4,721,142 (81.5 % of annual Expenses).

| | <i>Year-to-Date</i> | | | <i>Annual/Full Year</i> | | |
|----------------------------------|----------------------------|----------------------------|--------------------|----------------------------|----------------------------|------------------|
| | Actual | Budget | Fav/(Unf) | Forecast | Budget | Fav/(Unf) |
| Total Surplus(Deficit) | \$ (283,154) | \$ (251,115) | \$ (32,039) | \$ 14,074 | \$ 10,282 | \$ 3,792 |
| Beginning Fund Balance | <u>4,721,142</u> | <u>4,721,142</u> | | <u>4,721,142</u> | <u>4,721,142</u> | |
| Ending Fund Balance | <u>\$ 4,437,989</u> | <u>\$ 4,470,027</u> | | <u>\$ 4,735,216</u> | <u>\$ 4,731,424</u> | |
| <i>As a % of Annual Expenses</i> | 76.4% | 78.1% | | 81.5% | 82.6% | |

Cash Position

- Cash Position at the end of March is \$5,599,188.
- Cash Position at Year-end projected at \$5,014,097 at Year End.
- Cash balance is Strong and well above reserve requirement.
- At current Monthly Burn, Cash reserves sufficient to cover 10 months of Expenses



Appendix

- Statement of Financial Position
- Statement of Cash Flows
- Budget vs. Actuals
- Monthly Cash Flow / Forecast

AMPS

Statement of Financial Position

March 31, 2026

| |
|---|
| Downtown Charter Academy |
|---|

Assets

Current Assets

| | |
|--|-------------------------|
| Cash & Cash Equivalents | \$ 5,256,784 |
| Restricted Cash | 342,404 |
| Total Cash & Cash Equivalents | <u>5,599,188</u> |
| Accounts Receivable | - |
| Public Funding Receivables | 45,567 |
| Due To/From Related Parties | (541,434) |
| Prepaid Expenses | 525 |
| Total Current Assets | <u>5,103,846</u> |

Long-Term Assets

| | |
|-------------------------------|-----------------------|
| Property & Equipment, Net | 9,279 |
| Deposits | 60,000 |
| Right-of-Use Asset, Net | 174,972 |
| Total Long Term Assets | <u>244,252</u> |

| | |
|---------------------|-----------------------------------|
| Total Assets | <u><u>\$ 5,348,098</u></u> |
|---------------------|-----------------------------------|

Liabilities

Current Liabilities

| | |
|--|-----------------------|
| Accounts Payable | \$ 2,920 |
| Accrued Liabilities | 381,744 |
| Deferred Revenue | 342,404 |
| Operating Lease Liability, Current Por | 183,044 |
| Notes Payable, Current Portion | - |
| Other Short-term Liabilities | - |
| Total Current Liabilities | <u>910,111</u> |

| | |
|---|-----------------------------------|
| Notes Payable, Net of Current Portion | - |
| Operating Lease Liability, Net of Current | - |
| Total Long-Term Liabilities | <u>-</u> |
| | |
| Total Liabilities | <u>910,111</u> |
| | |
| Net Asset | <u>4,437,987</u> |
| | |
| Total Liabilities and Net Assets | <u><u>\$ 5,348,098</u></u> |

AMPS

Statement of Cash Flows

For the period ended March 31, 2026

**Downtown
Charter
Academy**

Cash Flows from Operating Activities

| | |
|--|-----------------------|
| Change in Net Assets | \$ 155,261 |
| Adjustments to reconcile change in net assets to net cash flows from operating activities: | |
| Depreciation | 43,659 |
| Public Funding Receivables | - |
| Prepaid Expenses | 79,671 |
| Accounts Payable | 874 |
| Accrued Expenses | (245) |
| Deferred Revenue | 24,834 |
| Other Liabilities | (45,495) |
| Total Cash Flows from Operating Activities | <u>258,558</u> |

Cash Flows from Investing Activities

| | |
|---|-----------------|
| Purchases of Property & Equipment | - |
| Total Cash Flows from Investing Activities | <u>-</u> |

Cash Flows from Financing Activities

| | |
|---|-----------------|
| Proceeds from (Payments on) Long-term Debt | - |
| Total Cash Flows from Financing Activities | <u>-</u> |

| | |
|--|------------------|
| Change in Cash & Cash Equivalents | 258,558 |
| Cash & Cash Equivalents, Beginning of Period | <u>5,340,630</u> |

| | |
|---|-----------------------------------|
| Cash and Cash Equivalents, End of Period | <u><u>\$ 5,599,188</u></u> |
|---|-----------------------------------|

FY25-26 Downtown Charter Academy

Multi-Year Forecast

Revised 05/05/26



| | 2025-26 1st Interim Budget | 2025-26 2nd Interim Budget | 2025-26 Forecast |
|---|----------------------------------|----------------------------------|---------------------|
| Assumptions | | | |
| State COLA | n/a | n/a | 2.30% |
| Expense COLA | n/a | n/a | 2.85% |
| Enrollment | 320.00 | 318.00 | 320.00 |
| Average Daily Attendance | 304.00 | 302.10 | 308.85 |
| Revenues | | | |
| State Aid - Revenue Limit | | | |
| 8011 LCFF State Aid | \$ 2,972,354 | \$ 2,932,093 | \$ 2,915,998 |
| 8012 Education Protection Account | \$ 60,800 | \$ 60,420 | 61,770 |
| 8019 State Aid - Prior Year | \$ (14,360) | \$ (14,360) | (11,507) |
| 8096 In Lieu of Property Taxes | \$ 1,194,805 | \$ 1,187,337 | 1,205,506 |
| | <u>4,213,599</u> | <u>4,165,490</u> | <u>4,171,767</u> |
| Federal Revenue | | | |
| 8181 Special Education - Entitlement | \$ 44,225 | \$ 44,225 | 36,260 |
| 8220 Federal Child Nutrition | \$ 100,511 | \$ 80,511 | 81,987 |
| 8290 Title I, Part A - Basic Low Income | \$ 84,577 | \$ 100,693 | 84,577 |
| 8291 Title II, Part A - Teacher Quality | \$ 8,659 | \$ 12,507 | 8,659 |
| 8296 Other Federal Revenue | \$ 10,000 | \$ 10,000 | 10,000 |
| 8299 Prior Year Federal Revenue | \$ - | \$ 9,858 | 9,858 |
| | <u>247,972</u> | <u>257,794</u> | <u>231,341</u> |
| Other State Revenue | | | |
| 8311 State Special Education | \$ 276,783 | \$ 264,383 | 273,459 |
| 8520 Child Nutrition | \$ 9,514 | \$ 29,514 | 31,781 |
| 8545 School Facilities (SB740) | \$ 413,083 | \$ 414,674 | 419,673 |
| 8550 Mandated Cost | \$ 6,238 | \$ 6,238 | 6,097 |
| 8560 State Lottery | \$ 78,880 | \$ 78,880 | 84,316 |
| 8598 Prior Year Revenue | \$ - | \$ (23,767) | (20,845) |
| 8599 Other State Revenue | \$ 436,915 | \$ 436,915 | 520,879 |
| | <u>1,221,412</u> | <u>1,206,837</u> | <u>1,315,361</u> |
| Other Local Revenue | | | |
| 8690 Other Local Revenue | \$ 104,649 | \$ 104,649 | 104,738 |
| Other Local Revenue | <u>104,649</u> | <u>104,886</u> | <u>104,738</u> |
| Total Revenue | \$ 5,787,633 | \$ 5,735,008 | \$ 5,823,207 |
| Expenses | | | |
| Certificated Salaries | | | |
| 1100 Teachers' Salaries | \$ 957,957 | \$ 957,957 | 1,014,207 |
| 1175 Teachers' Extra Duty/Stipends | \$ 12,500 | \$ 15,000 | 39,256 |
| 1200 Pupil Support Salaries | \$ 75,790 | \$ 75,790 | 75,395 |
| 1300 Administrators' Salaries | \$ 395,478 | \$ 395,478 | 360,556 |
| | <u>1,441,724</u> | <u>1,444,224</u> | <u>1,489,414</u> |
| Classified Salaries | | | |
| 2100 Instructional Salaries | \$ 499,841 | \$ 499,841 | 462,239 |
| 2200 Support Salaries | \$ 51,180 | \$ 51,180 | 52,327 |
| 2400 Clerical and Office Staff Salaries | \$ 153,330 | \$ 153,330 | 160,256 |
| | <u>704,350</u> | <u>704,350</u> | <u>674,822</u> |
| Benefits | | | |
| 3301 OASDI | \$ 148,527 | \$ 148,527 | 132,837 |
| 3311 Medicare | \$ 34,736 | \$ 34,736 | 31,868 |
| 3401 Health and Welfare | \$ 227,400 | \$ 227,400 | 241,027 |
| 3501 State Unemployment | \$ 18,130 | \$ 18,130 | 14,244 |
| 3601 Workers' Compensation | \$ 33,538 | \$ 33,538 | 29,481 |
| 3901 Other Benefits | \$ 11,978 | \$ 11,978 | 11,558 |
| | <u>474,309</u> | <u>474,309</u> | <u>461,016</u> |
| Books and Supplies | | | |
| 4100 Textbooks and Core Curricula | \$ 68,000 | \$ 68,000 | 50,300 |
| 4200 Books and Other Materials | \$ 1,500 | \$ 1,500 | 1,600 |

FY25-26 Downtown Charter Academy

Multi-Year Forecast

Revised 05/05/26



| | 2025-26 | 2025-26 | 2025-26 |
|---|--------------------|--------------------|------------------|
| | 1st Interim Budget | 2nd Interim Budget | Forecast |
| 4302 School Supplies | \$ 25,500 | \$ 20,000 | 19,984 |
| 4303 Technology Supplies | \$ 2,500 | \$ 2,500 | 1,869 |
| 4304 Non-Instructional Supplies | \$ 1,000 | \$ 2,500 | 2,108 |
| 4305 Software | \$ 15,300 | \$ 15,300 | 15,500 |
| 4310 Office Expense | \$ 15,000 | \$ 15,000 | 15,400 |
| 4311 Business Meals | \$ 5,000 | \$ 5,000 | 5,100 |
| 4315 Custodial Supplies | \$ 10,200 | \$ 10,200 | 10,300 |
| 4320 Educational Software | \$ 5,082 | \$ 11,126 | 17,853 |
| 4326 Art & Music Supplies | \$ 5,000 | \$ 5,000 | 5,325 |
| 4327 MS/HS Sports Supplies | \$ 214 | \$ 214 | 787 |
| 4328 Student Activity Supplies & Materials | \$ 3,000 | \$ 5,000 | 3,945 |
| 4335 PE Supplies | \$ 918 | \$ 918 | 1,161 |
| 4350 Uniforms | \$ 11,414 | \$ 11,414 | 11,414 |
| 4400 Noncapitalized Equipment | \$ 2,500 | \$ 2,000 | 5,400 |
| 4420 Noncapitalized Computer Equipment | \$ 10,000 | \$ 10,000 | 10,200 |
| 4421 Noncapitalized Classroom Furniture, Equipment & Supplies | \$ 5,000 | \$ 5,000 | 4,640 |
| 4700 Food Services | \$ 110,025 | \$ 110,025 | 114,361 |
| 4720 Other Food | \$ 7,500 | \$ 5,000 | 3,074 |
| | 304,653 | 305,697 | 300,319 |
| Subagreement Services | | | |
| 5102 Special Education | \$ 200,000 | \$ 200,000 | 244,782 |
| 5103 Substitute Teacher | \$ 239,971 | \$ 239,971 | 239,771 |
| 5104 Transportation | \$ 10,000 | \$ 10,000 | 8,000 |
| 5105 Security | \$ 12,500 | \$ 10,000 | 10,337 |
| 5106 Other Educational Consultants | \$ 15,000 | \$ 15,000 | 15,000 |
| | 477,471 | 474,971 | 517,890 |
| Operations and Housekeeping | | | |
| 5201 Auto and Travel | \$ 3,000 | \$ 10,000 | 3,100 |
| 5300 Dues & Memberships | \$ 20,000 | \$ 20,000 | 19,387 |
| 5400 Insurance | \$ 50,000 | \$ 64,297 | 90,082 |
| 5501 Utilities | \$ 140,000 | \$ 140,000 | 119,300 |
| 5502 Janitorial/Trash Removal | \$ 81,500 | \$ 81,500 | 82,800 |
| 5900 Communications | \$ 15,000 | \$ 15,000 | 15,300 |
| 5901 Postage and Shipping | \$ 1,500 | \$ 1,500 | 1,306 |
| | 311,000 | 332,297 | 331,275 |
| Facilities, Repairs and Other Leases | | | |
| 5601 Rent | \$ 916,180 | \$ 916,180 | 960,340 |
| 5603 Equipment Leases | \$ 20,000 | \$ 20,000 | 20,500 |
| 5605 Real/Personal Property Taxes | \$ - | \$ - | (40,492) |
| 5610 Repairs and Maintenance | \$ 20,000 | \$ 10,000 | 10,000 |
| 5615 Repairs and Maintenance - Building | \$ 50,000 | \$ 50,000 | 50,200 |
| 5616 Repairs and Maintenance - Computers | \$ 2,500 | \$ 2,500 | 2,500 |
| 5618 Repairs and Maintenance - Auto | \$ 495 | \$ 495 | 495 |
| | 1,009,175 | 999,175 | 1,003,543 |
| Professional/Consulting Services | | | |
| 5801 IT | \$ 15,000 | \$ 15,000 | 14,933 |
| 5802 Audit & Taxes | \$ 18,000 | \$ 18,000 | 18,000 |
| 5803 Legal | \$ 20,000 | \$ 10,000 | 10,000 |
| 5804 Professional Development | \$ 35,000 | \$ 35,000 | 35,500 |
| 5805 General Consulting | \$ 40,000 | \$ 30,000 | 44,079 |
| 5806 Special Activities | \$ 25,000 | \$ 25,000 | 25,000 |
| 5807 Bank Charges | \$ 500 | \$ 50 | 1,000 |
| 5808 Printing | \$ 800 | \$ 800 | 800 |
| 5809 Other taxes and fees | \$ 2,500 | \$ 2,500 | 7,647 |
| 5810 Payroll Service Fee | \$ 10,000 | \$ 10,000 | 10,430 |
| 5811 Management Fee | \$ 578,763 | \$ 573,501 | 573,501 |
| 5812 District Oversight Fee | \$ 42,280 | \$ 41,799 | 41,718 |
| 5813 Business Services | \$ 70,200 | \$ 70,200 | 68,834 |

FY25-26 Downtown Charter Academy

Multi-Year Forecast

Revised 05/05/26



| | 2025-26 1st Interim Budget | 2025-26 2nd Interim Budget | 2025-26 Forecast |
|--|----------------------------------|----------------------------------|----------------------------|
| 5814 SPED Encroachment | \$ 3,054 | \$ 5,669 | 8,558 |
| 5816 Legal Settlement | \$ 14,662 | \$ - | (9) |
| 5830 Field Trips | \$ 15,000 | \$ 15,000 | 15,000 |
| 5836 Fingerprinting | \$ 500 | \$ 500 | 1,100 |
| 5851 Marketing and Student Recruiting | \$ 20,000 | \$ 20,000 | 15,200 |
| 5875 Staff Recruiting | \$ 7,500 | \$ 7,500 | 7,600 |
| 5877 Student Activities | \$ 100,000 | \$ 100,000 | 118,778 |
| 5878 Student Assessment | \$ 7,500 | \$ 7,000 | 7,000 |
| 5879 Tuition Reimbursement | | | 4,000 |
| | <u>1,026,259</u> | <u>987,519</u> | <u>1,028,671</u> |
| Depreciation | | | |
| 6900 Depreciation Expense | \$ 2,183 | 2,183 | 2,183 |
| | <u>2,183</u> | <u>2,183</u> | <u>2,183</u> |
| Interest | | | |
| | <u>-</u> | <u>-</u> | <u>-</u> |
| Total Expenses | <u>\$ 5,751,125</u> | <u>\$ 5,724,725</u> | <u>\$ 5,809,133</u> |
| Surplus (Deficit) | <u>\$ 36,507</u> | <u>\$ 10,282</u> | <u>\$ 14,074</u> |
| Fund Balance, Beginning of Year | <u>\$ 4,721,142</u> | <u>\$ 4,721,142</u> | <u>\$ 4,721,142</u> |
| Fund Balance, End of Year | <u>\$ 4,757,649</u> | <u>\$ 4,731,424</u> | <u>\$ 4,735,216</u> |
| | 82.7% | 82.6% | 81.5% |
| Cash Flow Adjustments | | | |
| Surplus (Deficit) | | | 14,074 |
| Cash Flows From Operating Activities | | | |
| Depreciation/Amortization | | | 389,683 |
| Public Funding Receivables | | | 54,018 |
| Grants and Contributions Rec. | | | 32,160 |
| Due To/From Related Parties | | | - |
| Prepaid Expenses | | | 88,269 |
| Other Assets | | | (15,000) |
| Accounts Payable | | | (19,272) |
| Accrued Expenses | | | (50,798) |
| Deferred Revenue | | | 295,843 |
| Other Liabilities | | | (404,324) |
| Cash Flows From Investing Activities | | | |
| Purchases of Prop. And Equip. | | | - |
| Notes Receivable | | | - |
| Cash Flows From Financing Activities | | | |
| Proceeds from Factoring | | | - |
| Payments on Factoring | | | - |
| Proceeds(Payments) on Debt | | | - |
| Total Change in Cash | | | 384,653 |
| Cash, Beginning of Year | | | 4,629,445 |
| Cash, End of Year | <u><u></u></u> | <u><u></u></u> | <u>\$ 5,014,098</u> |

FY25-26 Downtown Charter Academy

Monthly Cash Flow/Forecast FY25-26

Revised 05/05/26

Actuals Through: **3/31/2026**

ADA = 308.85



| | Jul-25 | Aug-25 | Sep-25 | Oct-25 | Nov-25 | Dec-25 | Jan-26 | Feb-26 | Mar-26 | Apr-26 | May-26 | Jun-26 | Year-End Accruals | Annual Forecast | Original Budget Total | Favorable / (Unfav.) | |
|--|----------|---------|---------|---------|----------|---------|---------|---------|---------|---------|---------|---------|-------------------|-----------------|-----------------------|----------------------|-------|
| ADA = 304.00 | | | | | | | | | | | | | | | | | |
| Revenues | | | | | | | | | | | | | | | | | |
| State Aid - Revenue Limit | | | | | | | | | | | | | | | | | |
| 8011 LCFF State Aid | - | 147,164 | 147,164 | 264,893 | 264,893 | 264,893 | 264,893 | 264,893 | 267,683 | 259,441 | 259,441 | 259,441 | 251,200 | 2,915,998 | 2,932,093 | (16,095) | |
| 8012 Education Protection Account | - | - | 14,857 | - | - | - | 14,857 | - | 16,881 | - | - | - | 15,175 | 61,770 | 60,420 | 1,350 | |
| 8019 State Aid - Prior Year | (14,360) | - | - | - | - | - | - | - | 2,853 | - | - | - | - | (11,507) | (14,360) | 2,853 | |
| 8096 In lieu of Property Taxes | - | 70,071 | 233,569 | 93,427 | 93,427 | 93,427 | 93,427 | - | 302,722 | 88,026 | 88,026 | 88,026 | (38,644) | 1,205,506 | 1,187,337 | 18,169 | |
| | (14,360) | 217,235 | 395,590 | 358,320 | 358,320 | 358,320 | 373,177 | 264,893 | 590,139 | 347,467 | 347,467 | 347,467 | 227,731 | 4,171,767 | 4,165,490 | 6,277 | |
| Federal Revenue | | | | | | | | | | | | | | | | | |
| 8181 Special Education - Entitlement | - | - | - | - | - | - | - | - | - | - | - | - | 36,260 | 36,260 | 44,225 | (7,965) | |
| 8182 Special Education - Discretionary | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| 8220 Federal Child Nutrition | - | - | - | 5,555 | 8,799 | 7,746 | 3,384 | 6,291 | 6,671 | 8,708 | 8,708 | 8,708 | 17,417 | 81,987 | 80,511 | 1,476 | |
| 8290 Title I, Part A - Basic Low Income | - | - | - | - | - | - | - | - | - | - | - | - | - | 84,577 | 100,693 | (16,116) | |
| 8291 Title II, Part A - Teacher Quality | - | - | - | - | - | - | - | - | - | - | - | - | - | 8,659 | 12,507 | (3,848) | |
| 8293 Title III - Limited English | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| 8294 Title V, Part B - PCSG | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| 8295 Charter Facility Incentive Grant | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| 8296 Other Federal Revenue | - | - | - | - | - | - | - | - | - | 2,500 | - | - | 7,500 | 10,000 | 10,000 | - | |
| 8299 Prior Year Federal Revenue | - | - | - | - | 9,858 | - | - | - | - | - | - | - | - | 9,858 | 9,858 | - | |
| | - | - | - | 5,555 | 8,799 | 17,604 | 3,384 | 6,291 | 6,671 | 11,208 | 8,708 | 8,708 | 154,413 | 231,341 | 257,794 | (26,453) | |
| Other State Revenue | | | | | | | | | | | | | | | | | |
| 8311 State Special Education | 13,177 | 13,653 | 24,576 | 24,576 | - | 24,576 | 49,152 | - | 54,048 | 24,750 | 24,750 | 24,750 | (4,548) | 273,459 | 264,383 | 9,076 | |
| 8520 Child Nutrition | - | - | - | 3,530 | 5,541 | 4,876 | 5,417 | 3,935 | 4,179 | 861 | 861 | 861 | 1,721 | 31,781 | 29,514 | 2,268 | |
| 8545 School Facilities (58740) | - | - | - | - | - | 213,347 | - | - | - | - | 104,918 | - | - | 101,408 | 419,673 | 414,674 | 4,999 |
| 8550 Mandated Cost | - | - | - | - | 6,097 | - | - | - | - | - | - | - | - | 6,097 | 6,238 | (141) | |
| 8560 State Lottery | - | - | - | - | - | - | 24,557 | - | - | 20,376 | - | - | - | 39,383 | 84,316 | 78,880 | 5,436 |
| 8598 Prior Year Revenue | - | - | - | - | (21,433) | (2,334) | - | 2,922 | - | - | - | - | - | (20,845) | (23,767) | 2,922 | |
| 8599 Other State Revenue | - | 1,261 | 1,261 | 2,270 | 3,678 | 2,270 | 2,270 | 2,270 | 1,088 | 126,273 | 2,220 | 2,220 | 373,798 | 520,879 | 436,915 | 83,964 | |
| | 13,177 | 14,914 | 25,837 | 30,376 | 15,316 | 223,636 | 79,063 | 6,205 | 62,237 | 172,259 | 132,749 | 27,830 | 511,761 | 1,315,361 | 1,206,837 | 108,524 | |
| Other Local Revenue | | | | | | | | | | | | | | | | | |
| 8634 Food Service Sales | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| 8650 Lease and Rental Income | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| 8660 Interest Revenue | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| 8689 Other Fees and Contracts | 237 | - | - | - | (237) | - | - | - | - | - | - | - | - | - | - | - | |
| 8690 Other Local Revenue | - | - | - | - | 237 | - | - | - | - | 10,888 | 10,888 | - | 82,724 | 104,738 | 104,886 | (148) | |
| 8698 ASB Fundraising | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| 8699 School Fundraising | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| | 237 | - | - | - | - | - | - | - | - | 10,888 | 10,888 | - | 82,724 | 104,738 | 104,886 | (148) | |
| Total Revenue | (946) | 232,149 | 421,427 | 394,252 | 382,436 | 599,560 | 455,625 | 277,389 | 659,047 | 541,823 | 499,812 | 384,006 | 976,629 | 5,823,207 | 5,735,007 | 88,200 | |
| Expenses | | | | | | | | | | | | | | | | | |
| Certificated Salaries | | | | | | | | | | | | | | | | | |
| 1100 Teachers' Salaries | - | 92,364 | 93,258 | 92,566 | 92,219 | 90,807 | 93,258 | 93,258 | 89,998 | 92,216 | 92,198 | 92,065 | - | 1,014,207 | 957,957 | (56,250) | |
| 1170 Teachers' Substitute Hours | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| 1175 Teachers' Extra Duty/Stipends | - | - | 2,625 | 350 | 2,925 | 1,775 | - | 20,417 | 8,188 | 1,190 | 1,190 | 595 | - | 39,256 | 15,000 | (24,256) | |
| 1200 Pupil Support Salaries | - | 7,218 | 7,218 | 7,218 | 7,218 | 6,823 | 7,218 | 7,218 | 7,218 | 7,218 | 7,218 | 3,609 | - | 75,395 | 75,790 | 395 | |
| 1300 Administrators' Salaries | 41,721 | 28,985 | 28,985 | 28,985 | 28,985 | 28,985 | 28,985 | 28,985 | 28,985 | 28,985 | 28,985 | 28,985 | - | 360,556 | 395,478 | 34,921 | |
| 1900 Other Certificated Salaries | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| | 41,721 | 128,567 | 132,086 | 129,119 | 131,347 | 128,390 | 129,461 | 149,878 | 134,389 | 129,610 | 129,591 | 125,254 | - | 1,489,414 | 1,444,224 | (45,190) | |
| Classified Salaries | | | | | | | | | | | | | | | | | |
| 2100 Instructional Salaries | 12,341 | 34,152 | 42,496 | 43,639 | 37,938 | 43,527 | 41,534 | 38,912 | 43,362 | 41,630 | 41,506 | 41,201 | - | 462,239 | 499,841 | 37,603 | |
| 2200 Support Salaries | 4,505 | 4,180 | 4,398 | 4,633 | 4,020 | 4,610 | 4,430 | 4,317 | 4,441 | 4,265 | 4,265 | 4,265 | - | 52,327 | 51,180 | (1,148) | |
| 2300 Classified Administrators' Salaries | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| 2400 Clerical and Office Staff Salaries | 13,857 | 12,886 | 12,721 | 13,871 | 12,133 | 14,249 | 13,942 | 14,159 | 14,107 | 12,777 | 12,777 | 12,777 | - | 160,256 | 153,330 | (6,927) | |
| 2900 Other Classified Salaries | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| | 30,703 | 51,218 | 59,616 | 62,143 | 54,091 | 62,385 | 59,906 | 57,387 | 61,910 | 58,672 | 58,548 | 58,244 | - | 674,822 | 704,350 | 29,528 | |

FY25-26 Downtown Charter Academy

Monthly Cash Flow/Forecast FY25-26

Revised 05/05/26

Actuals Through: **3/31/2026**

ADA = 308.85



| | Jul-25 | Aug-25 | Sep-25 | Oct-25 | Nov-25 | Dec-25 | Jan-26 | Feb-26 | Mar-26 | Apr-26 | May-26 | Jun-26 | Year-End Accruals | Annual Forecast | Original Budget Total | Favorable / (Unfav.) |
|---|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|-------------------|-----------------|-----------------------|----------------------|
| Cash Flow Adjustments | | | | | | | | | | | | | | | | |
| Monthly Surplus (Deficit) | (303,565) | (40,864) | 42,976 | (218,072) | 30,196 | 217,731 | (10,631) | (156,185) | 155,261 | 144,833 | 102,979 | (833,441) | 882,856 | 14,074 | | |
| Cash flows from operating activities | | | | | | | | | | | | | | | | |
| Depreciation/Amortization | 182 | 182 | 182 | 171,354 | 43,237 | 43,342 | 43,447 | 43,553 | 43,659 | 182 | 182 | 182 | - | 389,683 | | |
| Public Funding Receivables | 425,586 | 481,975 | - | 11,441 | 65,492 | 26,871 | 19,282 | - | - | - | - | - | (976,629) | 54,018 | | |
| Grants and Contributions Rec. | 2,500 | - | - | - | 8,227 | 21,433 | - | - | - | - | - | - | - | 32,160 | | |
| Due To/From Related Parties | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| Prepaid Expenses | 88,794 | - | - | - | (76,535) | - | - | (3,661) | 79,671 | - | - | - | - | 88,269 | | |
| Other Assets | - | - | - | - | - | (15,000) | - | - | - | - | - | - | - | (15,000) | | |
| Accounts Payable | (87,989) | (4,108) | 30,230 | (54,097) | 8,715 | (8,715) | - | 2,046 | 874 | - | - | - | 93,773 | (19,272) | | |
| Accrued Expenses | (98,108) | 63,454 | (14,361) | (374) | (2,221) | 3,689 | (1,687) | (945) | (245) | - | - | - | - | (50,798) | | |
| Deferred Revenue | - | 14,634 | 14,634 | 99,596 | 49,728 | 16,484 | 26,342 | 49,599 | 24,834 | - | - | (8) | - | 295,843 | | |
| Other Liabilities | - | - | - | (177,906) | (45,073) | (45,178) | (45,283) | (45,389) | (45,495) | - | - | - | - | (404,324) | | |
| Cash flows from investing activities | | | | | | | | | | | | | | | | |
| Purchases of Prop. And Equip. | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| Notes Receivable | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| Cash flows from financing activities | | | | | | | | | | | | | | | | |
| Proceeds from Factoring | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| Payments on Factoring | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| Proceeds(Payments) on Debt | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| Total Change in Cash | 27,399 | 515,273 | 73,660 | (168,058) | 81,765 | 260,656 | 31,471 | (110,982) | 258,558 | 145,015 | 103,161 | (833,267) | | | | |
| Cash, Beginning of Month | 4,629,445 | 4,656,844 | 5,172,118 | 5,245,778 | 5,077,721 | 5,159,486 | 5,420,142 | 5,451,613 | 5,340,630 | 5,599,188 | 5,744,203 | 5,847,364 | | | | |
| Cash, End of Month | 4,656,844 | 5,172,118 | 5,245,778 | 5,077,721 | 5,159,486 | 5,420,142 | 5,451,613 | 5,340,630 | 5,599,188 | 5,744,203 | 5,847,364 | 5,014,097 | | | | |



Benito Juarez Elementary

Financial Statements as of March 31, 2026

Key Highlights

- At the end of March, BJE ended the period with Net Assets of \$2,408,575
 - This represents 27 % annual expenses. Well above 5 % requirement
- Cash Position remains healthy @ \$6.562 Mil
- P2 ADA is 429.32, compared to P1 ADA of 436.03
- Year end forecasts have been updated with P2 ADA & other relevant information
- Lower ADA is driving lower Revenue. Per YTD Revenues & Expenses are under budget.
 - YTD Revenue is projected at \$8.946 Mil; \$84K under Second Interim Budget.
 - YTD Expenses projected at \$8.920 Mil; \$79 K under Second Interim Budget
 - Projecting a YE surplus of \$26,110

Attendance & Per ADA Metrics

| Enrollment & Per Pupil Data | | | |
|--|----------------------|------------------------|----------------------|
| | <u>Actual</u> | <u>Forecast</u> | <u>Budget</u> |
| <i>Average Enrollment</i> | 470 | 470 | 470 |
| <i>ADA</i> | 429 | 429 | 437 |
| <i>Attendance Rate</i> | 91.3% | 91.3% | 93.0% |
| <i>Unduplicated %</i> | 87.7% | 87.7% | 88.3% |
| <i>Revenue per ADA</i> | | \$20,840 | \$20,843 |
| <i>Expenses per ADA</i> | | \$20,779 | \$20,793 |

- P2 Enrollment: 470
- ADA: 429.32
- Attendance rate of 91.3 %

Revenue

- YTD @ March: The school is \$815K under total annual revenue. This is currently trending low due to the timing of Revenue Receipts and repayments of PY Revenue.
- On an Annual basis, Revenue is Projected @ \$8.946 Mil. \$84K under budget.
 - This is due to State Aid projected at \$152K under budget, due to lower ADA at P2 And offset by Higher Revenue projected from Nutrition Program , ELOP & ASES.

| | Year-to-Date | | | Annual/Full Year | | |
|----------------------|---------------------|---------------------|---------------------|---------------------|---------------------|--------------------|
| | Actual | Budget | Fav/(Unf) | Forecast | Budget | Fav/(Unf) |
| Revenue | | | | | | |
| State Aid-Rev Limit | \$ 3,933,775 | \$ 4,126,299 | \$ (192,523) | \$ 6,150,047 | \$ 6,302,509 | \$ (152,462) |
| Federal Revenue | 97,055 | 130,357 | (33,302) | 411,908 | 370,754 | 41,154 |
| Other State Revenue | 600,382 | 1,190,716 | (590,334) | 2,250,621 | 2,223,964 | 26,657 |
| Other Local Revenue | 949 | - | 949 | 134,320 | 133,927 | 393 |
| Total Revenue | \$ 4,632,162 | \$ 5,447,372 | \$ (815,210) | \$ 8,946,895 | \$ 9,031,154 | \$ (84,259) |

Expense

- YTD @ March: BJE has Expenses of \$5.342 Mil. \$815K under total annual revenue. This is Primarily due to timing and cadence of when the school receives invoices.
- On an Annual basis, Expenses are Projected @ \$8.920 Mil. \$79K under budget.
- Monthly Burn is currently \$593K

| Expenses | Year-to-Date | | | Annual/Full Year | | |
|-----------------------|---------------------|---------------------|-------------------|---------------------|---------------------|------------------|
| | Actual | Budget | Fav/(Unf) | Forecast | Budget | Fav/(Unf) |
| Certificated Salaries | \$ 1,191,032 | \$ 1,338,686 | \$ 147,653 | \$ 1,631,230 | \$ 1,784,914 | \$ 153,684 |
| Classified Salaries | 585,687 | \$ 693,131 | 107,445 | 893,198 | 924,175 | 30,977 |
| Benefits | 371,988 | \$ 458,357 | 86,369 | 567,494 | 611,143 | 43,649 |
| Books and Supplies | 390,937 | \$ 421,605 | 30,667 | 826,821 | 843,209 | 16,388 |
| Subagreement Services | 1,043,248 | \$ 1,042,500 | (748) | 1,588,381 | 1,390,000 | (198,381) |
| Operations | 401,939 | \$ 422,921 | 20,982 | 555,463 | 563,895 | 8,432 |
| Facilities | 1,035,530 | \$ 1,009,877 | (25,653) | 1,341,274 | 1,346,503 | 5,229 |
| Professional Services | 216,741 | \$ 712,657 | 495,916 | 1,406,001 | 1,425,313 | 19,312 |
| Depreciation | 83,192 | \$ 83,192 | 0 | 110,923 | 110,923 | 0 |
| Interest | - | - | - | - | - | - |
| Tuition | 22,415 | - | (22,415) | - | - | - |
| Total Expenses | \$ 5,342,710 | \$ 6,182,926 | \$ 840,216 | \$ 8,920,785 | \$ 9,000,075 | \$ 79,290 |

- **\$227K under Budget in Salaries & Bnefits costs due to vacancies**
- **\$198K over budget in Sub-agreement Services due to higher costs associated with Substitutes & SPED.**
- **Small Savings across all other categories**

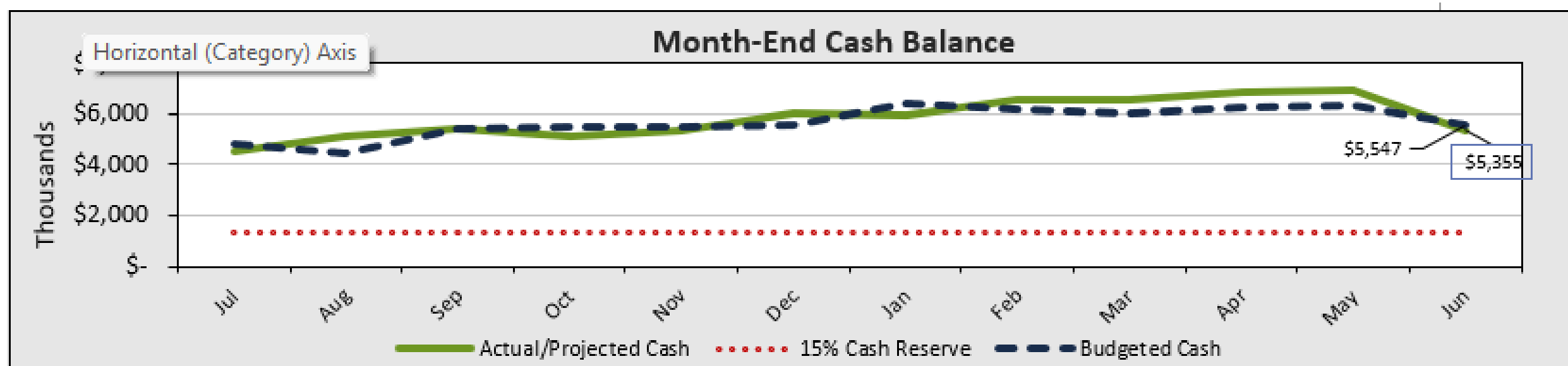
Surplus & Fund Balance

- Surplus @ Year-End is projected at \$26,111.
 - \$4,969 lower then projected Surplus at Second Interim.
- Fund Balance is currently at \$2.408 Mil (27 % of annual Expenses) & projected to end the year at \$3.145 Mil (35 % of annual Expenses)
- This is a healthy Fund Balance and the school approaches the Year-end from a position of Strength.

| | Year-to-Date | | | Annual/Full Year | | |
|----------------------------------|----------------------------|----------------------------|------------------|----------------------------|----------------------------|-------------------|
| | Actual | Budget | Fav/(Unf) | Forecast | Budget | Fav/(Unf) |
| Total Surplus(Deficit) | \$ (710,548) | \$ (735,554) | \$ 25,006 | \$ 26,111 | \$ 31,079 | \$ (4,969) |
| Beginning Fund Balance | <u>3,119,123</u> | <u>3,119,123</u> | | <u>3,119,123</u> | <u>3,119,123</u> | |
| Ending Fund Balance | <u>\$ 2,408,575</u> | <u>\$ 2,383,569</u> | | <u>\$ 3,145,234</u> | <u>\$ 3,150,202</u> | |
| <i>As a % of Annual Expenses</i> | 27.0% | 26.5% | | 35% | 35% | |

Cash Position

- Cash Position at the end of March is \$6,562,102.
- Cash Position is projected to be \$5.354 Mil at Year End.
- Cash balance is Strong and well above reserve requirement.
- At current Monthly Burn, Year End cash balance sufficient to cover 7 months of Expenses



Appendix

- Statement of Financial Position
- Statement of Cash Flows
- Budget vs. Actuals
- Monthly Cash Flow / Forecast

AMPS

Statement of Financial Position

March 31, 2026

| |
|-------------------------------------|
| Benito Juarez Elementary |
|-------------------------------------|

Assets

Current Assets

| | |
|--|-------------------------|
| Cash & Cash Equivalents | \$ 5,459,745 |
| Restricted Cash | 1,102,360 |
| Total Cash & Cash Equivalents | <u>6,562,105</u> |
| Accounts Receivable | - |
| Public Funding Receivables | 79,587 |
| Due To/From Related Parties | (2,097,210) |
| Prepaid Expenses | 45,565 |
| Total Current Assets | <u>4,590,047</u> |

Long-Term Assets

| | |
|-------------------------------|-------------------------|
| Property & Equipment, Net | 1,148,524 |
| Deposits | - |
| Right-of-Use Asset, Net | 8,318,239 |
| Total Long Term Assets | <u>9,466,763</u> |

Total Assets **\$ 14,056,809**

Liabilities

Current Liabilities

| | |
|--|-------------------------|
| Accounts Payable | \$ 17,670 |
| Accrued Liabilities | 154,809 |
| Deferred Revenue | 1,102,360 |
| Operating Lease Liability, Current Portion | 841,640 |
| Notes Payable, Current Portion | - |
| Other Short-term Liabilities | - |
| Total Current Liabilities | <u>2,116,479</u> |

| | |
|---|------------------------------------|
| Notes Payable, Net of Current Portion | - |
| Operating Lease Liability, Net of Current Portion | <u>9,531,754</u> |
| Total Long-Term Liabilities | <u>9,531,754</u> |
| | |
| Total Liabilities | <u>11,648,233</u> |
| | |
| Net Asset | <u>2,408,576</u> |
| | |
| Total Liabilities and Net Assets | <u><u>\$ 14,056,809</u></u> |

AMPS

Statement of Cash Flows

For the period ended March 31, 2026

| |
|-------------------------------------|
| Benito Juarez Elementary |
|-------------------------------------|

Cash Flows from Operating Activities

| | |
|--|----------------------|
| Change in Net Assets | \$ (258,211) |
| Adjustments to reconcile change in net assets to net cash flows from operating activities: | |
| Depreciation | 72,060 |
| Public Funding Receivables | 15,261 |
| Prepaid Expenses | 106,399 |
| Accounts Payable | 14,617 |
| Accrued Expenses | 6,136 |
| Deferred Revenue | 139,384 |
| Other Liabilities | (66,196) |
| Total Cash Flows from Operating Activities | <u>29,451</u> |

Cash Flows from Investing Activities

| | |
|---|-----------------|
| Purchases of Property & Equipment | - |
| Total Cash Flows from Investing Activities | <u>-</u> |

Cash Flows from Financing Activities

| | |
|---|-----------------|
| Proceeds from (Payments on) Long-term Debt | - |
| Total Cash Flows from Financing Activities | <u>-</u> |

| | |
|--|------------------|
| Change in Cash & Cash Equivalents | 29,451 |
| Cash & Cash Equivalents, Beginning of Period | <u>6,532,654</u> |

Cash and Cash Equivalents, End of Period **\$ 6,562,105**

FY25-26 Richmond Charter Elementary-Benito Juarez

Budget v Actual

Revised 05.05.26



| | 2025-26 1st Interim Budget | 2025-26 2nd Interim Budget | 2025-26 Forecast | 2025-26 Variance to 2nd interim |
|---|----------------------------------|----------------------------------|---------------------|---------------------------------------|
| Assumptions | | | | |
| State COLA | 2.30% | 2.30% | 2.30% | |
| Other Revenue COLA | 0.00% | 0.00% | 0.00% | |
| Expense COLA | 2.85 | 2.85 | 2.85% | |
| Enrollment | 470.00 | 470.00 | 461.63 | |
| Average Daily Attendance | 437.10 | 437.10 | 429.32 | |
| Revenues | | | | |
| State Aid - Revenue Limit | | | | |
| 8011 LCFF State Aid | \$ 4,454,592 | \$ 4,451,798 | \$ 4,303,874 | \$ (147,924) |
| 8012 Education Protection Account | \$ 87,420 | 87,420 | 85,864 | \$ (1,556) |
| 8019 State Aid - Prior Year | \$ - | 33,218 | 38,714 | \$ 5,496 |
| 8096 In Lieu of Property Taxes | \$ 1,730,073 | 1,730,073 | 1,721,595 | \$ (8,478) |
| | <u>6,272,085</u> | <u>6,302,509</u> | <u>6,150,047</u> | <u>(152,462)</u> |
| Federal Revenue | | | | |
| 8181 Special Education - Entitlement | \$ 68,919 | 71,050 | 71,050 | \$ - |
| 8220 Federal Child Nutrition | \$ 160,378 | 85,378 | 125,314 | \$ 39,936 |
| 8290 Title I, Part A - Basic Low Income | \$ 146,223 | 181,886 | 181,970 | \$ 84 |
| 8291 Title II, Part A - Teacher Quality | \$ 14,280 | 21,523 | 21,508 | \$ (15) |
| 8296 Other Federal Revenue | \$ 12,066 | 10,917 | 12,066 | \$ 1,149 |
| | <u>401,866</u> | <u>370,754</u> | <u>411,908</u> | <u>41,154</u> |
| Other State Revenue | | | | |
| 8311 State Special Education | \$ 389,021 | 387,680 | 394,694 | \$ 7,014 |
| 8520 Child Nutrition | \$ 15,180 | 90,180 | 90,150 | \$ (30) |
| 8545 School Facilities (SB740) | \$ 593,942 | 617,140 | 583,371 | \$ (33,769) |
| 8550 Mandated Cost | \$ 8,969 | 9,074 | 9,074 | \$ - |
| 8560 State Lottery | \$ 118,891 | 118,891 | 117,204 | \$ (1,687) |
| 8598 Prior Year Revenue | \$ - | (135,497) | (151,759) | \$ (16,261) |
| 8599 Other State Revenue | \$ 1,246,531 | 1,136,496 | 1,207,886 | \$ 71,390 |
| | <u>2,372,534</u> | <u>2,223,964</u> | <u>2,250,621</u> | <u>26,657</u> |
| Other Local Revenue | | | | |
| 8690 Other Local Revenue | \$ 133,370 | 133,370 | 133,763 | \$ 393 |
| 8699 School Fundraising | \$ - | 557 | 557 | \$ - |
| | <u>133,370</u> | <u>133,927</u> | <u>134,320</u> | <u>393</u> |
| Total Revenue | \$ 9,179,855 | \$ 9,031,154 | \$ 8,946,896 | \$ (84,258) |
| Expenses | | | | |
| Certificated Salaries | | | | |
| 1100 Teachers' Salaries | \$ 1,286,964 | 1,286,964 | 1,151,092 | \$ 135,872 |
| 1175 Teachers' Extra Duty/Stipends | \$ 15,000 | 35,000 | 30,150 | \$ 4,850 |
| 1200 Pupil Support Salaries | \$ 78,948 | 78,948 | 82,296 | \$ (3,348) |
| 1300 Administrators' Salaries | \$ 384,002 | 384,002 | 367,691 | \$ 16,311 |
| | <u>1,764,914</u> | <u>1,784,914</u> | <u>1,631,230</u> | <u>153,684</u> |
| Classified Salaries | | | | |
| 2100 Instructional Salaries | \$ 715,592 | 715,592 | 692,127 | \$ 23,465 |

FY25-26 Richmond Charter Elementary-Benito Juarez

Budget v Actual

Revised 05.05.26



| | 2025-26 1st Interim Budget | 2025-26 2nd Interim Budget | 2025-26 Forecast | 2025-26 Variance to 2nd interim |
|---|----------------------------------|----------------------------------|---------------------|---------------------------------------|
| 2200 Support Salaries | \$ 86,587 | 86,587 | 78,494 | \$ 8,094 |
| 2400 Clerical and Office Staff Salaries | \$ 121,995 | 121,995 | 122,577 | \$ (582) |
| | <u>924,175</u> | <u>924,175</u> | <u>893,198</u> | <u>30,977</u> |
| Benefits | | | | |
| 3301 OASDI | \$ 200,074 | 200,074 | 167,528 | \$ 32,546 |
| 3311 Medicare | \$ 46,791 | 46,791 | 39,180 | \$ 7,612 |
| 3401 Health and Welfare | \$ 288,600 | 288,600 | 288,600 | \$ 0 |
| 3501 State Unemployment | \$ 24,500 | 24,500 | 18,697 | \$ 5,803 |
| 3601 Workers' Compensation | \$ 45,178 | 45,178 | 46,091 | \$ (913) |
| 3901 Other Benefits | \$ 16,135 | 6,000 | 7,399 | \$ (1,399) |
| | <u>621,278</u> | <u>611,143</u> | <u>567,494</u> | <u>43,649</u> |
| Books and Supplies | | | | |
| 4100 Textbooks and Core Curricula | \$ 350,000 | 300,000 | 300,000 | \$ - |
| 4200 Books and Other Materials | \$ 2,500 | 1,500 | 1,500 | \$ (0) |
| 4302 School Supplies | \$ 50,000 | 40,000 | 20,421 | \$ 19,579 |
| 4303 Technology Supplies | \$ 10,000 | 7,500 | 4,890 | \$ 2,610 |
| 4304 Non-Instructional Supplies | \$ 2,000 | 2,000 | 915 | \$ 1,085 |
| 4305 Software | \$ 44,900 | 44,900 | 44,900 | \$ (0) |
| 4310 Office Expense | \$ 30,000 | 20,000 | 14,516 | \$ 5,484 |
| 4311 Business Meals | \$ 25,000 | 5,000 | 4,771 | \$ 229 |
| 4315 Custodial Supplies | \$ 35,000 | 35,000 | 29,073 | \$ 5,927 |
| 4320 Educational Software | \$ 50,000 | 57,251 | 88,506 | \$ (31,256) |
| 4326 Art & Music Supplies | \$ 15,000 | - | - | \$ - |
| 4328 Student Activity Supplies & Materials | \$ 12,000 | 12,000 | 12,000 | \$ 0 |
| 4335 PE Supplies | \$ 5,000 | 2,500 | 401 | \$ 2,099 |
| 4350 Uniforms | \$ 40,000 | 40,000 | 29,864 | \$ 10,136 |
| 4400 Noncapitalized Equipment | \$ 25,000 | 25,000 | 15,000 | \$ 10,000 |
| 4420 Noncapitalized Computer Equipment | \$ 75,000 | 50,000 | 33,000 | \$ 17,000 |
| 4421 Noncapitalized Classroom Furniture, Equipment & Supplies | \$ 15,000 | 15,000 | 6,793 | \$ 8,207 |
| 4700 Food Services | \$ 175,558 | 175,558 | 216,321 | \$ (40,763) |
| 4720 Other Food | \$ 10,000 | 10,000 | 3,950 | \$ 6,050 |
| | <u>971,958</u> | <u>843,209</u> | <u>826,821</u> | <u>16,387</u> |
| Subagreement Services | | | | |
| 5102 Special Education | \$ 390,000 | 425,000 | 454,285 | \$ (29,285) |
| 5103 Substitute Teacher | \$ 662,906 | 700,000 | 939,159 | \$ (239,159) |
| 5104 Transportation | \$ 25,000 | 25,000 | 19,254 | \$ 5,746 |
| 5105 Security | \$ 60,000 | 60,000 | 18,098 | \$ 41,902 |
| 5106 Other Educational Consultants | \$ 250,000 | 180,000 | 157,585 | \$ 22,415 |
| | <u>1,387,906</u> | <u>1,390,000</u> | <u>1,588,381</u> | <u>(198,381)</u> |
| Operations and Housekeeping | | | | |
| 5201 Auto and Travel | \$ 5,000 | 5,000 | 1,494 | \$ 3,506 |
| 5300 Dues & Memberships | \$ 20,000 | 20,000 | 20,000 | \$ 0 |
| 5400 Insurance | \$ 127,395 | 127,395 | 127,395 | \$ (0) |
| 5501 Utilities | \$ 260,000 | 260,000 | 260,000 | \$ 0 |
| 5502 Janitorial/Trash Removal | \$ 125,000 | 125,000 | 125,000 | \$ 0 |
| 5900 Communications | \$ 25,000 | 25,000 | 20,574 | \$ 4,426 |

FY25-26 Richmond Charter Elementary-Benito Juarez

Budget v Actual

Revised 05.05.26



| | 2025-26 1st Interim Budget | 2025-26 2nd Interim Budget | 2025-26 Forecast | 2025-26 Variance to 2nd interim |
|---|----------------------------------|----------------------------------|---------------------|---------------------------------------|
| 5901 Postage and Shipping | \$ 1,500 | 1,500 | 1,000 | \$ 500 |
| | 563,895 | 563,895 | 555,463 | 8,432 |
| Facilities, Repairs and Other Leases | | | | |
| 5601 Rent | \$ 1,158,003 | 1,158,003 | 1,158,003 | \$ (0) |
| 5603 Equipment Leases | \$ 29,900 | 29,900 | 25,486 | \$ 4,414 |
| 5605 Real/Personal Property Taxes | \$ 68,600 | 68,600 | 68,600 | \$ 0 |
| 5610 Repairs and Maintenance | \$ 10,000 | 10,000 | 14,185 | \$ (4,185) |
| 5615 Repairs and Maintenance - Building | \$ 80,000 | 80,000 | 75,000 | \$ 5,000 |
| | 1,346,503 | 1,346,503 | 1,341,274 | 5,229 |
| Professional/Consulting Services | | | | |
| 5801 IT | \$ 25,000 | 25,000 | 18,608 | \$ 6,392 |
| 5802 Audit & Taxes | \$ 20,000 | 20,000 | 20,000 | \$ (0) |
| 5803 Legal | \$ 15,000 | 15,000 | 15,000 | \$ - |
| 5804 Professional Development | \$ 75,000 | 75,000 | 74,100 | \$ 900 |
| 5805 General Consulting | \$ 50,000 | 50,000 | 47,800 | \$ 2,200 |
| 5806 Special Activities | \$ 50,000 | 25,000 | 25,623 | \$ (623) |
| 5807 Bank Charges | \$ 1,000 | 1,000 | 1,000 | \$ - |
| 5809 Other taxes and fees | \$ 25,000 | 15,000 | 15,000 | \$ 0 |
| 5810 Payroll Service Fee | \$ 20,000 | 17,500 | 9,811 | \$ 7,689 |
| 5811 Management Fee | \$ 911,050 | 911,050 | 911,050 | \$ - |
| 5812 District Oversight Fee | \$ 62,050 | 62,693 | 61,500 | \$ 1,192 |
| 5813 Business Services | \$ 102,382 | 102,382 | 101,476 | \$ 906 |
| 5814 SPED Encroachment | \$ 4,041 | 14,188 | 12,109 | \$ 2,079 |
| 5816 Legal Settlement | \$ - | - | (15) | \$ 15 |
| 5830 Field Trips | \$ 20,000 | 20,000 | 20,000 | \$ - |
| 5836 Fingerprinting | \$ 500 | 500 | 2,900 | \$ (2,400) |
| 5851 Marketing and Student Recruiting | \$ 15,000 | 15,000 | 14,039 | \$ 961 |
| 5875 Staff Recruiting | \$ 25,000 | 25,000 | 25,000 | \$ (0) |
| 5877 Student Activities | \$ 25,000 | 25,000 | 25,000 | \$ 0 |
| 5878 Student Assessment | \$ 6,000 | 6,000 | 6,000 | \$ - |
| | 1,452,023 | 1,425,313 | 1,406,001 | 19,312 |
| Depreciation | | | | |
| 6900 Depreciation Expense | \$ 110,923 | 110,923 | 110,923 | \$ 0 |
| | 110,923 | 110,923 | 110,923 | 0 |
| Interest | | | | |
| | - | - | - | - |
| Total Expenses | \$ 9,143,575 | \$ 9,000,074 | \$ 8,920,785 | \$ 79,289 |
| Surplus (Deficit) | \$ 36,280 | \$ 31,079 | \$ 26,110 | |
| Fund Balance, Beginning of Year | \$ 3,119,123 | \$ 3,119,123 | \$ 3,119,123 | |
| Fund Balance, End of Year | \$ 3,155,403 | \$ 3,150,202 | \$ 3,145,233 | |
| | 34.5% | 35.0% | 35.3% | |



FY25-26 Richmond Charter Elementary-Benito Juarez

Monthly Cash Flow/Forecast FY25-26

Revised 05.05.26

Actuals Through: 3/31/2026

ADA = 429.32

| | Jul-25 | Aug-25 | Sep-25 | Oct-25 | Nov-25 | Dec-25 | Jan-26 | Feb-26 | Mar-26 | Apr-26 | May-26 | Jun-26 | Year-End Accruals | Annual Forecast | Original Budget Total | Favorable / (Unfav.) |
|---|---------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|-------------------|------------------|-----------------------|----------------------|
| ADA = 429.32 | | | | | | | | | | | | | | | | |
| Revenues | | | | | | | | | | | | | | | | |
| State Aid - Revenue Limit | | | | | | | | | | | | | | | | |
| LCFF - New Grade | - | - | - | - | - | - | - | - | - | - | - | - | - | 71,050 | - | - |
| LCFF - Continuing Charters | - | 223,257 | 223,257 | 401,863 | 401,863 | 401,863 | 401,863 | 401,863 | 379,817 | 383,318 | 383,318 | 383,318 | 318,276 | 4,303,874 | 4,451,798 | (147,924) |
| 8011 LCFF State Aid | - | 223,257 | 223,257 | 401,863 | 401,863 | 401,863 | 401,863 | 401,863 | 379,817 | 383,318 | 383,318 | 383,318 | 318,276 | 4,303,874 | 4,451,798 | (147,924) |
| 8012 Education Protection Account | - | - | - | 22,111 | - | - | 22,111 | - | - | 21,802 | - | - | 19,841 | 85,864 | 87,420 | (1,556) |
| 8019 State Aid - Prior Year | - | - | - | - | (0) | 33,218 | - | - | 5,496 | - | - | - | - | 38,714 | 33,218 | 5,496 |
| 8096 In Lieu of Property Taxes | - | - | 315,061 | 140,027 | - | 280,054 | - | 280,054 | - | 122,218 | 122,218 | 122,218 | 339,746 | 1,721,595 | 1,730,073 | (8,478) |
| | - | 223,257 | 538,318 | 564,001 | 401,862 | 715,135 | 423,974 | 681,917 | 385,313 | 527,337 | 505,536 | 505,536 | 677,863 | 6,150,047 | 6,302,509 | (152,462) |
| Federal Revenue | | | | | | | | | | | | | | | | |
| 8181 Special Education - Entitlement | - | - | - | - | - | - | - | - | - | - | - | - | - | 71,050 | - | - |
| 8182 Special Education - Discretionary | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 8220 Federal Child Nutrition | - | - | - | 14,951 | 24,747 | 21,263 | 7,628 | 12,418 | 16,049 | 7,860 | 7,860 | 12,539 | - | 125,314 | 85,378 | 39,936 |
| 8290 Title I, Part A - Basic Low Income | - | - | - | - | - | - | - | - | - | - | - | - | - | 181,970 | 181,886 | 84 |
| 8291 Title II, Part A - Teacher Quality | - | - | - | - | - | - | - | - | - | - | - | - | - | 21,508 | 21,523 | (15) |
| 8293 Title III - Limited English | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 8294 Title V, Part B - PCSG | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 8295 Charter Facility Incentive Grant | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 8296 Other Federal Revenue | - | - | - | - | - | - | - | - | - | 3,017 | - | - | - | 12,066 | 10,917 | 1,149 |
| 8299 Prior Year Federal Revenue | - | - | - | 14,951 | 24,747 | 21,263 | 7,628 | 12,418 | 16,049 | 10,877 | 7,860 | 12,539 | 283,578 | 411,908 | 370,754 | 41,154 |
| Other State Revenue | | | | | | | | | | | | | | | | |
| 8311 State Special Education | 19,572 | 20,287 | 36,517 | 36,517 | - | 36,517 | 73,034 | - | 73,036 | 33,071 | 33,071 | 33,071 | - | 394,694 | 387,680 | 7,014 |
| 8520 Child Nutrition | - | - | - | 9,638 | 16,102 | 13,796 | 11,874 | 7,937 | 10,263 | 1,406 | 1,406 | 1,406 | 16,320 | 90,150 | 90,180 | (30) |
| 8545 School Facilities (SB740) | - | - | - | - | - | 317,514 | - | (19,051) | 19,051 | - | 145,843 | - | 120,014 | 583,371 | 617,140 | (33,769) |
| 8550 Mandated Cost | - | - | - | - | - | 9,074 | - | - | - | - | - | - | - | 9,074 | - | 9,074 |
| 8560 State Lottery | - | - | - | - | - | - | - | 36,558 | - | 29,893 | - | - | 50,753 | 117,204 | 118,891 | (1,687) |
| 8598 Prior Year Revenue | - | - | - | - | - | (132,063) | (3,434) | - | (16,261) | - | - | - | - | (151,759) | (135,497) | (16,261) |
| 8599 Other State Revenue | - | 1,877 | 1,877 | 3,378 | 3,378 | 6,167 | 3,378 | 3,378 | 473 | 296,181 | 3,257 | 3,257 | 881,287 | 1,207,886 | 1,136,496 | 71,390 |
| | 19,572 | 22,164 | 38,394 | 49,532 | 19,480 | 251,006 | 84,852 | 28,822 | 86,561 | 360,552 | 183,577 | 37,735 | 1,068,375 | 2,250,621 | 2,223,964 | 26,657 |
| Other Local Revenue | | | | | | | | | | | | | | | | |
| 8634 Food Service Sales | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 8650 Lease and Rental Income | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 8660 Interest Revenue | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 8689 Other Fees and Contracts | 392 | - | - | - | (392) | - | - | - | - | - | - | - | - | - | - | - |
| 8690 Other Local Revenue | - | - | - | - | 392 | - | - | - | - | 14,410 | 14,410 | 28,819 | 75,732 | 133,763 | 133,370 | 392 |
| 8698 ASB Fundraising | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 8699 School Fundraising | 557 | - | - | - | - | - | - | - | - | - | - | - | - | 557 | 557 | 0 |
| | 949 | - | - | - | - | - | - | - | - | 14,410 | 14,410 | 28,819 | 75,732 | 134,320 | 133,927 | 392 |
| Total Revenue | 20,521 | 245,420 | 576,711 | 628,484 | 446,090 | 987,403 | 516,453 | 723,156 | 487,923 | 913,175 | 711,383 | 584,629 | 2,105,547 | 8,946,896 | 9,031,154 | (84,258) |
| Expenses | | | | | | | | | | | | | | | | |
| Certificated Salaries | | | | | | | | | | | | | | | | |
| 1100 Teachers' Salaries | - | 108,915 | 107,245 | 108,401 | 107,830 | 100,468 | 102,499 | 98,670 | 104,266 | 104,266 | 104,266 | 104,266 | - | 1,151,092 | 1,286,964 | 135,872 |
| 1170 Teachers' Substitute Hours | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 1175 Teachers' Extra Duty/Slipends | - | 7,100 | 2,025 | 2,325 | 2,450 | 2,300 | 1,700 | 1,850 | 2,600 | 2,600 | 2,600 | 2,600 | - | 30,150 | 35,000 | 4,850 |
| 1200 Pupil Support Salaries | - | 7,519 | 7,519 | 7,519 | 7,519 | 7,108 | 7,519 | 7,519 | 7,519 | 7,519 | 7,519 | 7,519 | - | 82,296 | 78,948 | (3,348) |
| 1300 Administrators' Salaries | 46,876 | 29,255 | 29,255 | 28,485 | 29,255 | 29,255 | 29,255 | 29,255 | 19,759 | 32,348 | 32,348 | 32,348 | - | 367,691 | 384,002 | 16,311 |
| 1900 Other Certificated Salaries | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | 46,876 | 152,788 | 146,044 | 146,730 | 147,054 | 139,130 | 140,972 | 137,294 | 134,144 | 146,732 | 146,732 | 146,732 | - | 1,631,230 | 1,784,914 | 153,684 |
| Classified Salaries | | | | | | | | | | | | | | | | |
| 2100 Instructional Salaries | 3,262 | 47,888 | 51,220 | 54,178 | 51,227 | 61,661 | 58,694 | 49,923 | 58,709 | 85,122 | 85,122 | 85,122 | - | 692,127 | 715,592 | 23,465 |
| 2200 Support Salaries | 2,158 | 4,952 | 4,232 | 7,929 | 6,853 | 7,413 | 6,460 | 9,220 | 7,629 | 7,216 | 7,216 | 7,216 | - | 78,494 | 86,587 | 8,094 |
| 2300 Classified Administrators' | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 2400 Clerical and Office Staff Salaries | 9,419 | 10,095 | 10,554 | 10,682 | 9,561 | 11,772 | 10,242 | 9,580 | 10,174 | 10,166 | 10,166 | 10,166 | - | 122,577 | 121,995 | (582) |
| 2900 Other Classified Salaries | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | 14,839 | 62,935 | 66,006 | 72,788 | 67,642 | 80,846 | 75,397 | 68,723 | 76,512 | 102,504 | 102,504 | 102,504 | - | 893,198 | 924,175 | 30,977 |
| Benefits | | | | | | | | | | | | | | | | |
| 3101 STRS | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 3202 PERS | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 3301 OASDI | 3,739 | 13,211 | 12,952 | 13,395 | 13,091 | 13,414 | 13,190 | 12,538 | 12,865 | 19,711 | 19,711 | 19,711 | - | 167,528 | 200,074 | 32,546 |
| 3301 Medicare | 874 | 3,090 | 3,029 | 3,133 | 3,062 | 3,137 | 3,085 | 2,932 | 3,009 | 4,610 | 4,610 | 4,610 | - | 39,180 | 46,791 | 7,612 |
| 3401 Health and Welfare | 32,602 | (2,762) | 23,438 | 27,068 | 32,818 | 22,068 | 34,151 | (2,594) | 21,063 | 26,000 | 26,000 | 26,000 | 22,747 | 288,600 | 288,600 | 0 |
| 3501 State Unemployment | - | 712 | 287 | 355 | 503 | 5,826 | 9,559 | (2,939) | 720 | 1,225 | 1,225 | 1,225 | - | 18,697 | 24,500 | 5,803 |
| 3601 Workers' Compensation | 10,316 | 2,579 | 2,579 | 2,167 | 3,019 | - | 6,038 | 3,019 | 3,020 | 4,451 | 4,451 | 4,451 | - | 46,091 | 45,178 | (913) |
| 3901 Other Benefits | 253 | 585 | (274) | 6 | (25) | 332 | 620 | 1,114 | 19 | 1,590 | 1,590 | 1,590 | - | 7,399 | 6,000 | (1,399) |
| | 47,784 | 17,416 | 42,012 | 46,123 | 52,468 | 44,777 | 66,643 | 14,070 | 40,695 | 57,586 | 57,586 | 57,586 | 22,747 | 567,494 | 611,143 | 43,649 |
| Books and Supplies | | | | | | | | | | | | | | | | |
| 4100 Textbooks and Core Curricula | - | - | - | 16,298 | - | - | - | 13,890 | - | - | - | - | 269,812 | 300,000 | 300,000 | (0) |
| 4200 Books and Other Materials | - | - | - | - | - | - | - | 171 | - | - | - | - | - | 1,500 | 1,500 | - |
| 4302 School Supplies | - | 512 | 161 | 10,299 | - | 539 | 421 | 1,115 | 265 | 2,370 | 2,370 | 2,370 | - | 20,421 | 40,000 | 19,579 |
| 4303 Technology Supplies | - | 621 | 981 | 812 | - | - | - | 619 | - | 619 | 619 | 619 | - | 4,890 | 7,500 | 2,610 |
| 4304 Non-Instructional Supplies | - | - | - | 815 | - | - | - | - | - | 33 | 33 | 33 | - | 915 | 2,000 | 1,085 |
| 4305 Software | - | 12,044 | 6,368 | 6,145 | - | - | - | - | 1,820 | 3,675 | 3,675 | 11,173 | - | 44,900 | 44,900 | (0) |
| 4310 Office Expense | - | 1,676 | 43 | 358 | 427 | 1,027 | - | 428 | 757 | 3,267 | 3,267 | 3,267 | - | 14,516 | 20,000 | 5,484 |
| 4311 Business Meals | - | - | - | - | 77 | 980 | 56 | 1,541 | - | 1,058 | 1,058 | - | - | 4,771 | 5,000 | 229 |
| 4312 School Fundraising | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 4315 Custodial Supplies | 204 | 5,325 | 4,856 | 4,504 | 150 | - | 4,298 | 1,988 | 1,597 | 2,050 | 2,050 | 2,050 | - | 29,073 | 35,000 | 5,927 |
| 4320 Educational Software | - | 1,338 | 8,595 | 47,017 | 300 | - | - | 6,081 | 12,800 | 4,125 | 4,125 | 4,125 | - | 88,506 | 57,251 | (31,256) |
| 4326 Art & Music Supplies | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 4327 MS/HS Sports Supplies | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 4328 Student Activity Supplies & Materials | - | 1,300 | - | 124 | 7,046 | - | 1,116 | 293 | - | - | - | 2,122 | - | 12,000 | 12,000 | 0 |
| 4335 PE Supplies | - | - | - | - | - | - | 401 | - | - | - | - | - | - | 401 | 2,500 | 2,099 |
| 4350 Uniforms | - | - | 20,039 | - | - | - | - | - | - | 3,275 | 3,275 | 3,275 | - | 29,864 | 40,000 | 10,136 |
| 4400 Noncapitalized Equipment | - | - | - | 329 | 1,097 | - | - | - | - | - | - | 13,573 | - | 15,000 | 25,000 | 10,000 |
| 4420 Noncapitalized Computer Equipment | - | - | - | 11,296 | 2,631 | - | - | - | - | - | - | 19,074 | - | 33,000 | 50,000 | 17,000 |
| 4421 Noncapitalized Classroom Furniture, Equipment & Supplies | - | - | - | - | 1,793 | - | - | - | - | - | - | 5,000 | - | 6,793 | 15,000 | 8,207 |
| 4700 Food Services | - | - | 19,756 | 33,916 | 35,950 | 18,625 | 19,967 | 4,251 | | | | | | | | |

FY25-26 Richmond Charter Elementary-Benito Juarez

Monthly Cash Flow/Forecast FY25-26

Revised 05.05.26

Actuals Through: 3/31/2026

ADA = 429.32



| | Jul-25 | Aug-25 | Sep-25 | Oct-25 | Nov-25 | Dec-25 | Jan-26 | Feb-26 | Mar-26 | Apr-26 | May-26 | Jun-26 | Year-End Accruals | Annual Forecast | Original Budget Total | Favorable / (Unfav.) |
|--|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|------------------|-------------------|------------------|-----------------------|----------------------|
| 5615 Repairs and Maintenance - Building | 19 | 3,500 | 4,225 | 11,238 | - | 4,102 | 3,662 | 12,411 | 636 | 6,550 | 6,550 | 6,550 | 15,556 | 75,000 | 80,000 | 5,000 |
| 5616 Repairs and Maintenance - Computers | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 5618 Repairs and Maintenance - Auto | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 5625 Storage | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Professional/Consulting Services | 194,543 | 103,228 | 7,335 | 191,375 | 35,388 | 101,533 | 99,458 | 108,957 | 193,712 | 103,110 | 103,110 | 83,968 | 15,556 | 1,341,274 | 1,346,503 | 5,229 |
| 5801 IT | - | 2,124 | - | 1,351 | - | - | - | - | - | 2,867 | 2,867 | 9,400 | - | 18,608 | 25,000 | 6,392 |
| 5802 Audit & Taxes | - | 3,397 | 410 | 2,500 | - | 4,787 | 3,107 | - | 1,231 | - | - | 4,569 | - | 20,000 | 20,000 | (0) |
| 5803 Legal | - | - | - | - | 553 | - | - | 1,156 | - | 1,250 | 1,250 | 10,791 | - | 15,000 | 15,000 | - |
| 5804 Professional Development | - | 203 | 5,200 | 17,994 | 615 | (191) | 11,137 | 286 | 750 | 7,410 | 7,410 | 23,286 | - | 74,100 | 75,000 | 900 |
| 5805 General Consulting | 2,343 | - | - | 2,415 | 8,174 | 2,390 | 2,461 | 2,886 | 5,381 | 4,780 | 4,780 | 12,191 | - | 47,800 | 50,000 | 2,200 |
| 5806 Special Activities | - | 623 | - | - | - | - | - | - | - | - | - | 25,000 | - | 25,623 | 25,000 | (623) |
| 5807 Bank Charges | - | - | - | - | - | - | - | - | - | 100 | 100 | 800 | - | 1,000 | 1,000 | - |
| 5808 Printing | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 5809 Other taxes and fees | 315 | 335 | 597 | 63 | 641 | 492 | 843 | 526 | 990 | 2,410 | 2,410 | 5,378 | - | 15,000 | 15,000 | 0 |
| 5810 Payroll Service Fee | 369 | 830 | 1,374 | 1,112 | 1,152 | 1,161 | 1,108 | 1,541 | 998 | 83 | 83 | - | - | 9,811 | 17,500 | 7,689 |
| 5811 Management Fee | - | - | - | - | - | - | - | - | - | - | - | 911,050 | - | 911,050 | 911,050 | - |
| 5812 District Oversight Fee | - | - | 10,224 | 5,112 | - | 10,224 | - | 10,224 | - | - | - | - | 25,718 | 61,500 | 62,693 | 1,192 |
| 5813 Business Services | 4,302 | 4,302 | 4,302 | 4,302 | - | 10,440 | 5,259 | 5,220 | - | 8,456 | 8,456 | 8,456 | 37,980 | 101,476 | 102,382 | 906 |
| 5814 SPED Encroachment | 177 | 892 | 1,486 | 1,486 | - | 1,486 | 2,972 | - | 2,955 | 218 | 218 | 218 | - | 12,109 | 14,188 | 2,079 |
| 5815 Public Relations | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 5816 Legal Settlement | - | - | - | - | (15) | - | - | - | - | - | - | - | - | (15) | - | 15 |
| 5820 Scholarship Expense | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 5830 Field Trips | - | - | - | - | - | - | - | - | - | 2,000 | 2,000 | 16,000 | - | 20,000 | 20,000 | - |
| 5836 Fingerprinting | - | - | - | - | - | - | - | - | - | - | - | 2,900 | - | 2,900 | 500 | (2,400) |
| 5839 Fundraising Fees | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 5851 Marketing and Student | 4,407 | 233 | 144 | 1,728 | - | - | 5,683 | 350 | 1,492 | - | - | - | - | 14,039 | 15,000 | 961 |
| 5873 Sports Contractors | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 5874 Sports | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 5875 Staff Recruiting | - | 1,200 | 1,191 | 1,506 | - | - | - | 479 | - | - | - | 20,625 | - | 25,000 | 25,000 | (0) |
| 5877 Student Activities | - | - | 13,630 | - | - | - | - | - | - | - | - | 11,370 | - | 25,000 | 25,000 | 0 |
| 5878 Student Assessment | - | - | - | - | - | - | - | - | 1,620 | - | - | 4,380 | - | 6,000 | 6,000 | 0 |
| Depreciation | 11,914 | 14,139 | 38,557 | 39,568 | 11,120 | 30,787 | 32,571 | 22,667 | 15,417 | 29,575 | 29,575 | 1,066,414 | 63,698 | 1,406,901 | 1,425,313 | 19,312 |
| 6900 Depreciation Expense | 9,244 | 9,244 | 9,244 | 9,244 | 9,244 | 9,244 | 9,244 | 9,244 | 9,244 | 9,244 | 9,244 | 9,244 | - | 110,923 | 110,923 | 0 |
| Interest | 9,244 | 9,244 | 9,244 | 9,244 | 9,244 | 9,244 | 9,244 | 9,244 | 9,244 | 9,244 | 9,244 | 9,244 | - | 110,923 | 110,923 | 0 |
| 7438 Interest Expense | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Tuition | - | - | - | - | - | 466 | 13,328 | - | 8,621 | - | - | - | - | 22,415 | - | (22,415) |
| 7110 Tuition for Instruction Under | - | - | - | - | - | 466 | 13,328 | - | 8,621 | - | - | - | - | 22,415 | - | (22,415) |
| 7141 Other Tuition, Excess Costs | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Expenses | 362,695 | 446,788 | 506,161 | 892,315 | 563,467 | 569,029 | 729,242 | 526,877 | 746,135 | 643,788 | 653,493 | 2,146,942 | 156,329 | 8,920,785 | 9,000,074 | 79,289 |
| Cash, Beginning of Month | 4,500,408 | 4,500,408 | 4,500,408 | 4,500,408 | 4,500,408 | 4,500,408 | 4,500,408 | 4,500,408 | 4,500,408 | 4,500,408 | 4,500,409 | 4,500,409 | 4,500,409 | 184.14 | | 6.14 |
| Cash, End of Month | 4,500,408 | 4,500,408 | 4,500,408 | 4,500,408 | 4,500,408 | 4,500,408 | 4,500,408 | 4,500,408 | 4,500,409 | 4,500,409 | 4,500,409 | 4,500,409 | 4,500,409 | | | |



John Henry High School

Financial Statements as of March 31, 2026

Key Highlights

- At the end of March, JHHS ended the period with Net Assets of \$1,708,008
 - This represents 26.5 % annual expenses. Well above 5 % requirement
- Cash Position at the end of March remains healthy at \$4,330,440
- P2 ADA is 302.55, compared to 2nd Interim Budget of 310.96
- Year end forecasts have been updated with P2 ADA & other relevant information
- YTD Revenues & Expenses are under budget.
- Year-end Revenue is projected at \$6.295 Mil; \$72K under Second Interim Budget.
 - Year-end Expenses projected at \$6.418 Mil; \$64K under Second Interim Budget.
 - Projecting a Year-end deficit of **(\$123,006)** compared to budgeted deficit of **(\$115,741)**

Attendance & Per ADA Metrics

| Enrollment & Per Pupil Data | | | |
|--|----------------------|------------------------|----------------------|
| | <u>Actual</u> | <u>Forecast</u> | <u>Budget</u> |
| <i>Average Enrollment</i> | 338 | 338 | 340 |
| <i>ADA</i> | 303 | 303 | 311 |
| <i>Attendance Rate</i> | 89.5% | 89.5% | 91.5% |
| <i>Unduplicated %</i> | 88.5% | 87.9% | 88.2% |
| <i>Revenue per ADA</i> | | \$20,873 | \$20,275 |
| <i>Expenses per ADA</i> | | \$21,265 | \$20,216 |

- P2 Enrollment: 338
 - ADA: 302.55
- Attendance rate of 89.5 %
 - UPP 88.5 %

Revenue

- At Year-end, Revenue is Projected @ \$6.295 Mil. \$72K under budget.
 - State Aid projected at \$137K under budget, due to lower ADA at P2; offset by Higher Revenue projected from ASES & Prop 28.
 - School fundraising efforts have raised a further \$17K (Earmarked to offset expenses)
- YTD @ March: Revenue is \$3.943 Mil. \$73K under revenue. This is Primarily due to timing of Federal receipts.

| | Year-to-Date | | | Annual/Full Year | | |
|----------------------|---------------------|---------------------|--------------------|---------------------|---------------------|--------------------|
| | Actual | Budget | Fav/(Unf) | Forecast | Budget | Fav/(Unf) |
| Revenue | | | | | | |
| State Aid-Rev Limit | \$ 3,221,459 | \$ 3,302,957 | \$ (81,497) | \$ 4,942,130 | \$ 5,079,854 | \$ (137,724) |
| Federal Revenue | 48,008 | 174,124 | (126,116) | 268,803 | 272,509 | (3,706) |
| Other State Revenue | 656,565 | 478,784 | 177,781 | 964,811 | 913,855 | 50,956 |
| Other Local Revenue | 17,880 | 61,571 | (43,691) | 119,355 | 101,752 | 17,603 |
| Total Revenue | \$ 3,943,912 | \$ 4,017,436 | \$ (73,524) | \$ 6,295,100 | \$ 6,367,970 | \$ (72,870) |

Expense

- At Year-End, Expenses are projected at \$6.418 Mil. \$64K under budget
 - Driven By higher personnel Costs, but savings across most other categories
- Monthly Burn is currently \$451K

| Expenses | Year-to-Date | | | Annual/Full Year | | |
|-----------------------|---------------------|---------------------|-------------------|---------------------|---------------------|------------------|
| | Actual | Budget | Fav/(Unf) | Forecast | Budget | Fav/(Unf) |
| Certificated Salaries | \$ 1,273,128 | \$ 1,405,891 | \$ 132,762 | \$ 1,674,253 | \$ 1,574,613 | \$ (99,640) |
| Classified Salaries | 385,387 | 472,817 | 87,430 | 535,702 | 582,099 | 46,397 |
| Benefits | 324,144 | 383,287 | 59,143 | 444,795 | 469,265 | 24,470 |
| Books and Supplies | 227,971 | 502,396 | 274,425 | 308,915 | 331,008 | 22,093 |
| Subagreement Services | 389,303 | 119,945 | (269,358) | 729,221 | 770,530 | 41,309 |
| Operations | 307,366 | 252,661 | (54,704) | 437,288 | 452,374 | 15,086 |
| Facilities | 870,305 | 805,598 | (64,707) | 1,133,869 | 1,139,669 | 5,800 |
| Professional Services | 144,740 | 271,635 | 126,895 | 961,562 | 970,352 | 8,790 |
| Depreciation | 145,351 | 145,351 | 0 | 193,801 | 193,801 | 0 |
| Interest | - | - | - | - | - | - |
| Total Expenses | \$ 4,067,695 | \$ 4,359,580 | \$ 291,886 | \$ 6,419,406 | \$ 6,483,711 | \$ 64,305 |

- **\$28K over Budget in Salaries & Benefits costs**
- **Under Budget in most other categories**
- **Substitute costs include some prior year invoices received this year. As those taper off, leadership anticipates savings in future months.**

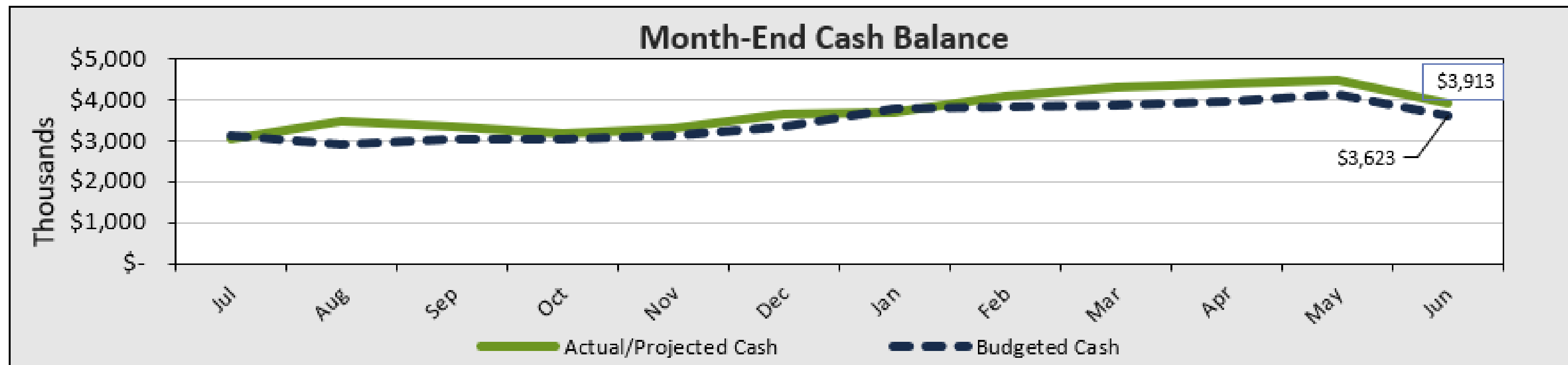
Deficit & Fund Balance

- Deficit @ Year-End is projected at **(\$123,006)**.
 - Compared to 2nd Interim Projected Deficit of **(\$115,741)**
- Fund Balance is currently at \$1.708 Mil (27 % of annual Expenses) & projected to end the year at \$1.716 Mil (27 % of annual Expenses)
- This is a healthy Fund Balance and the school approaches the Year-end from a position of Strength.

| | <i>Year-to-Date</i> | | | <i>Annual/Full Year</i> | | |
|----------------------------------|----------------------------|----------------------------|-------------------|----------------------------|----------------------------|-------------------|
| | Actual | Budget | Fav/(Unf) | Forecast | Budget | Fav/(Unf) |
| Total Surplus(Deficit) | \$ (123,782) | \$ (342,144) | \$ 218,361 | \$ (123,006) | \$ (115,741) | \$ (7,266) |
| Beginning Fund Balance | <u>1,831,790</u> | <u>1,831,790</u> | | <u>1,831,790</u> | <u>1,831,790</u> | |
| Ending Fund Balance | <u>\$ 1,708,008</u> | <u>\$ 1,489,646</u> | | <u>\$ 1,708,784</u> | <u>\$ 1,716,049</u> | |
| <i>As a % of Annual Expenses</i> | 27% | 23% | | 27% | 26% | |

Cash Position

- Cash Position at the end of March is \$4,330,440.
- Cash Position is projected to be \$3.913 Mil at Year End.
- Cash balance is Strong and well above reserve requirement.
- At current Monthly Burn, Cash reserves sufficient to cover 8 months of Expenses



Appendix

- Statement of Financial Position
- Statement of Cash Flows
- Budget vs. Actuals
- Monthly Cash Flow / Forecast

AMPS

Statement of Financial Position

March 31, 2026

**John Henry
High School**

Assets

Current Assets

| | |
|--|------------------|
| Cash & Cash Equivalents | \$ 4,041,253 |
| Restricted Cash | 289,187 |
| Total Cash & Cash Equivalents | 4,330,440 |
| Accounts Receivable | - |
| Public Funding Receivables | 40,791 |
| Due To/From Related Parties | (645,197) |
| Prepaid Expenses | 525 |
| Total Current Assets | 3,726,559 |

Long-Term Assets

| | |
|-------------------------------|------------------|
| Property & Equipment, Net | 76,394 |
| Deposits | 50,000 |
| Right-of-Use Asset, Net | 7,025,060 |
| Total Long Term Assets | 7,151,454 |

Total Assets **\$ 10,878,013**

Liabilities

Current Liabilities

| | |
|--|------------------|
| Accounts Payable | \$ 4,831 |
| Accrued Liabilities | 132,263 |
| Deferred Revenue | 289,187 |
| Operating Lease Liability, Current Portion | 704,784 |
| Notes Payable, Current Portion | - |
| Other Short-term Liabilities | - |
| Total Current Liabilities | 1,131,065 |

| | |
|---|------------------------------------|
| Notes Payable, Net of Current Portion | - |
| Operating Lease Liability, Net of Current F | <u>8,038,940</u> |
| Total Long-Term Liabilities | <u>8,038,940</u> |
| | |
| Total Liabilities | <u>9,170,005</u> |
| | |
| Net Asset | <u>1,708,008</u> |
| | |
| Total Liabilities and Net Assets | <u><u>\$ 10,878,013</u></u> |

AMPS

Statement of Cash Flows

For the period ended March 31, 2026

**John Henry
High School**

Cash Flows from Operating Activities

| | |
|--|----------------|
| Change in Net Assets | \$ 94,909 |
| Adjustments to reconcile change in net assets to net cash flows from operating activities: | |
| Depreciation | 69,295 |
| Public Funding Receivables | - |
| Prepaid Expenses | 89,560 |
| Accounts Payable | 2,818 |
| Accrued Expenses | 2,872 |
| Deferred Revenue | 29,355 |
| Other Liabilities | (55,428) |
| Total Cash Flows from Operating Activities | 233,380 |

Cash Flows from Investing Activities

| | |
|---|----------|
| Purchases of Property & Equipment | - |
| Total Cash Flows from Investing Activities | - |

Cash Flows from Financing Activities

| | |
|---|----------|
| Proceeds from (Payments on) Long-term Debt | - |
| Total Cash Flows from Financing Activities | - |

| | |
|--|-----------|
| Change in Cash & Cash Equivalents | 233,380 |
| Cash & Cash Equivalents, Beginning of Period | 4,097,060 |

Cash and Cash Equivalents, End of Period **\$ 4,330,440**

FY25-26 John Henry High School

Budget V Actual

Revised 05/05/26



| | 2025-26 1st Interim | 2025-26 2nd Interim | 2025-26 Forecast |
|---|------------------------|------------------------|---------------------|
| Assumptions | | | |
| State COLA | | | 2.30% |
| Enrollment | 332.00 | 338.00 | 325.32 |
| Average Daily Attendance | 308.76 | 310.96 | 302.55 |
| Revenues | | | |
| State Aid - Revenue Limit | | | |
| 8011 LCFF State Aid | \$ 4,978,307 | \$ 5,017,662 | \$ 4,881,620 |
| 8012 Education Protection Account | \$ 61,752 | \$ 62,192 | 60,510 |
| | <u>5,040,059</u> | <u>5,079,854</u> | <u>4,942,130</u> |
| Federal Revenue | | | |
| 8181 Special Education - Entitlement | \$ 46,836 | \$ 48,285 | 39,900 |
| 8220 Federal Child Nutrition | \$ 115,913 | \$ 75,913 | 80,535 |
| 8290 Title I, Part A - Basic Low Income | \$ 96,304 | \$ 123,886 | 123,943 |
| 8291 Title II, Part A - Teacher Quality | \$ 11,966 | \$ 14,425 | 14,425 |
| 8296 Other Federal Revenue | \$ 10,000 | \$ 10,000 | 10,000 |
| | <u>281,019</u> | <u>272,509</u> | <u>268,803</u> |
| Other State Revenue | | | |
| 8311 State Special Education | \$ 274,798 | \$ 298,704 | 279,117 |
| 8520 Child Nutrition | \$ 10,971 | \$ 50,971 | 39,842 |
| 8545 School Facilities (SB740) | \$ 419,551 | \$ 435,202 | 441,213 |
| 8550 Mandated Cost | \$ 18,350 | \$ 18,350 | 18,153 |
| 8560 State Lottery | \$ 83,983 | \$ 84,581 | 82,596 |
| 8598 Prior Year Revenue | \$ - | \$ - | 12,315 |
| 8599 Other State Revenue | \$ 26,046 | \$ 26,046 | 91,575 |
| | <u>833,699</u> | <u>913,855</u> | <u>964,811</u> |
| Other Local Revenue | | | |
| 8690 Other Local Revenue | \$ 87,827 | \$ 101,752 | 101,752 |
| 8699 School Fundraising | \$ - | \$ - | 17,603 |
| | <u>87,827</u> | <u>101,752</u> | <u>119,355</u> |
| Total Revenue | \$ 6,242,604 | \$ 6,367,970 | \$ 6,295,100 |
| Expenses | | | |
| Certificated Salaries | | | |
| 1100 Teachers' Salaries | \$ 1,138,102 | \$ 1,138,102 | 1,217,608 |
| 1175 Teachers' Extra Duty/Stipends | \$ 12,500 | \$ 20,000 | 26,785 |
| 1200 Pupil Support Salaries | \$ 75,790 | \$ 75,790 | 75,791 |
| 1300 Administrators' Salaries | \$ 340,721 | \$ 340,721 | 354,070 |
| | <u>1,567,113</u> | <u>1,574,613</u> | <u>1,674,253</u> |
| Classified Salaries | | | |
| 2100 Instructional Salaries | \$ 189,264 | \$ 189,264 | 196,911 |
| 2200 Support Salaries | \$ 234,868 | \$ 234,868 | 185,885 |
| 2400 Clerical and Office Staff Salaries | \$ 157,967 | \$ 157,967 | 152,905 |
| | <u>582,099</u> | <u>582,099</u> | <u>535,702</u> |
| Benefits | | | |
| 3301 OASDI | \$ 154,736 | \$ 154,736 | 136,548 |
| 3311 Medicare | \$ 36,188 | \$ 36,188 | 32,967 |
| 3401 Health and Welfare | \$ 218,400 | \$ 218,400 | 224,501 |
| 3501 State Unemployment | \$ 17,150 | \$ 20,000 | 13,988 |
| 3601 Workers' Compensation | \$ 34,940 | \$ 34,940 | 30,556 |
| 3901 Other Benefits | \$ 7,487 | \$ 5,000 | 6,235 |
| | <u>468,902</u> | <u>469,265</u> | <u>444,795</u> |
| Books and Supplies | | | |
| 4100 Textbooks and Core Curricula | \$ 75,000 | \$ 80,000 | 69,963 |
| 4200 Books and Other Materials | \$ 1,000 | \$ 1,000 | 1,775 |

FY25-26 John Henry High School

Budget V Actual

Revised 05/05/26



| | 2025-26 | 2025-26 | 2025-26 |
|---|------------------|------------------|------------------|
| | 1st Interim | 2nd Interim | Forecast |
| 4302 School Supplies | \$ 10,000 | \$ 10,000 | 5,232 |
| 4303 Technology Supplies | \$ 2,500 | \$ 2,500 | 1,669 |
| 4304 Non-Instructional Supplies | \$ 1,200 | \$ 1,200 | 900 |
| 4305 Software | \$ 52,878 | \$ 25,000 | 24,996 |
| 4310 Office Expense | \$ 15,000 | \$ 15,000 | 14,100 |
| 4311 Business Meals | \$ 2,500 | \$ 2,500 | 2,645 |
| 4315 Custodial Supplies | \$ 10,000 | \$ 10,000 | 10,555 |
| 4320 Educational Software | \$ 17,500 | \$ 17,500 | 16,987 |
| 4326 Art & Music Supplies | \$ 100 | \$ 100 | 100 |
| 4327 MS/HS Sports Supplies | \$ 1,500 | \$ 2,000 | 1,002 |
| 4328 Student Activity Supplies & Materials | \$ 350 | \$ 350 | 177 |
| 4335 PE Supplies | \$ 1,500 | \$ 1,500 | 1,500 |
| 4350 Uniforms | \$ 14,474 | \$ 14,474 | 15,001 |
| 4420 Noncapitalized Computer Equipment | \$ 20,000 | \$ 16,000 | 16,000 |
| 4700 Food Services | \$ 126,884 | \$ 126,884 | 121,313 |
| 4720 Other Food | \$ 5,000 | \$ 5,000 | 5,000 |
| | 357,387 | 331,008 | 308,915 |
| Subagreement Services | | | |
| 5102 Special Education | \$ 325,000 | \$ 325,000 | 321,903 |
| 5103 Substitute Teacher | \$ 410,530 | \$ 410,530 | 379,335 |
| 5104 Transportation | \$ 15,000 | \$ 15,000 | 9,973 |
| 5105 Security | \$ 10,000 | \$ 15,000 | 12,854 |
| 5106 Other Educational Consultants | \$ 5,000 | \$ 5,000 | 5,155 |
| | 765,530 | 770,530 | 729,221 |
| Operations and Housekeeping | | | |
| 5201 Auto and Travel | \$ 3,500 | \$ 3,500 | 3,500 |
| 5300 Dues & Memberships | \$ 40,000 | \$ 40,000 | 34,020 |
| 5400 Insurance | \$ 112,874 | \$ 112,874 | 112,874 |
| 5501 Utilities | \$ 200,000 | \$ 200,000 | 191,300 |
| 5502 Janitorial/Trash Removal | \$ 75,000 | \$ 80,000 | 79,194 |
| 5900 Communications | \$ 15,000 | \$ 15,000 | 14,100 |
| 5901 Postage and Shipping | \$ 1,000 | \$ 1,000 | 1,000 |
| | 447,374 | 452,374 | 435,989 |
| Facilities, Repairs and Other Leases | | | |
| 5601 Rent | \$ 971,631 | \$ 971,631 | 971,631 |
| 5603 Equipment Leases | \$ 20,000 | \$ 20,000 | 18,900 |
| 5605 Real/Personal Property Taxes | \$ 76,538 | \$ 76,538 | 76,538 |
| 5610 Repairs and Maintenance | \$ 10,000 | \$ 10,000 | 10,700 |
| 5615 Repairs and Maintenance - Building | \$ 60,000 | \$ 60,000 | 54,600 |
| 5616 Repairs and Maintenance - Computers | \$ 1,500 | \$ 1,500 | 1,500 |
| | 1,139,669 | 1,139,669 | 1,133,869 |
| Professional/Consulting Services | | | |
| 5801 IT | \$ 12,000 | \$ 12,000 | 5,966 |
| 5802 Audit & Taxes | \$ 17,000 | \$ 17,000 | 17,000 |
| 5803 Legal | \$ 15,000 | \$ 15,000 | 10,172 |
| 5804 Professional Development | \$ 35,000 | \$ 35,000 | 34,960 |
| 5805 General Consulting | \$ 30,000 | \$ 30,000 | 27,400 |
| 5806 Special Activities | \$ 5,000 | \$ 5,000 | 5,417 |
| 5807 Bank Charges | \$ 100 | \$ 100 | 100 |
| 5808 Printing | \$ 2,000 | \$ 2,000 | 2,000 |
| 5809 Other taxes and fees | \$ 16,000 | \$ 10,000 | 10,565 |
| 5810 Payroll Service Fee | \$ 12,000 | \$ 12,000 | 9,163 |
| 5811 Management Fee | \$ 625,653 | \$ 636,797 | 635,888 |
| 5812 District Oversight Fee | \$ 50,401 | \$ 50,799 | 50,799 |
| 5813 Business Services | \$ 44,000 | \$ 44,657 | 46,333 |

FY25-26 John Henry High School

Budget V Actual

Revised 05/05/26



| | 2025-26 | 2025-26 | 2025-26 |
|--|---------------------|---------------------|---------------------|
| | 1st Interim | 2nd Interim | Forecast |
| 5814 SPED Encroachment | \$ 2,838 | \$ 7,500 | 8,033 |
| 5815 Public Relations | \$ - | \$ - | - |
| 5816 Legal Settlement | \$ - | \$ - | (10) |
| 5830 Field Trips | \$ 7,500 | \$ 7,500 | 5,000 |
| 5851 Marketing and Student Recruiting | \$ 15,000 | \$ 15,000 | 13,676 |
| 5875 Staff Recruiting | \$ 10,000 | \$ 10,000 | 5,000 |
| 5877 Student Activities | \$ 20,000 | \$ 20,000 | 34,101 |
| 5878 Student Assessment | \$ 40,000 | \$ 40,000 | 40,000 |
| | <u>959,491</u> | <u>970,352</u> | <u>961,562</u> |
| Depreciation | | | |
| 6900 Depreciation Expense | \$ 193,801 | \$ 193,801 | 193,801 |
| | <u>193,801</u> | <u>193,801</u> | <u>193,801</u> |
| Interest | | | |
| | - | - | - |
| Total Expenses | \$ 6,481,366 | \$ 6,483,711 | \$ 6,418,106 |
| Surplus (Deficit) | \$ (238,762) | \$ (115,741) | \$ (123,006) |
| Fund Balance, Beginning of Year | \$ 1,831,790 | \$ 1,831,790 | \$ 1,831,790 |
| Fund Balance, End of Year | \$ 1,593,028 | \$ 1,716,049 | \$ 1,708,784 |
| | 24.6% | 26.5% | 26.6% |
| Cash Flow Adjustments | | | |
| Surplus (Deficit) | | | (123,006) |
| Cash Flows From Operating Activities | | | |
| Depreciation/Amortization | | | 666,406 |
| Public Funding Receivables | | | (23,621) |
| Grants and Contributions Rec. | | | 126,823 |
| Due To/From Related Parties | | | - |
| Prepaid Expenses | | | 92,876 |
| Other Assets | | | - |
| Accounts Payable | | | 232,524 |
| Accrued Expenses | | | (43,508) |
| Deferred Revenue | | | 242,380 |
| Other Liabilities | | | (493,152) |
| Cash Flows From Investing Activities | | | |
| Purchases of Prop. And Equip. | | | - |
| Notes Receivable | | | - |
| Cash Flows From Financing Activities | | | |
| Proceeds from Factoring | | | - |
| Payments on Factoring | | | - |
| Proceeds(Payments) on Debt | | | - |
| Total Change in Cash | | | 677,720 |
| Cash, Beginning of Year | | | 3,235,585 |
| Cash, End of Year | | | \$ 3,913,305 |

FY25-26 John Henry High School

Monthly Cash Flow/Forecast FY25-26

Revised 05/05/26

Actuals Through:

3/31/2026

ADA = 302.55



| | Jul-25 | Aug-25 | Sep-25 | Oct-25 | Nov-25 | Dec-25 | Jan-26 | Feb-26 | Mar-26 | Apr-26 | May-26 | Jun-26 | Year-End Accruals | Annual Forecast | Original Budget Total | Favorable / (Unfav.) |
|--|---------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|-------------------|------------------|-----------------------|----------------------|
| LCFF State Aid | 0.0% | 5.0% | 5.0% | 9.0% | 9.0% | 9.0% | 9.0% | 9.0% | 20.0% | 20.0% | 20.0% | 20.0% | 20.0% | | | |
| New School/New Grade Apportionment | 0.0% | 0.0% | 0.0% | 37.0% | 0.0% | 0.0% | 18.0% | 0.0% | n/a | n/a | n/a | n/a | n/a | | | |
| In Lieu of Property Taxes | 0.0% | 6.0% | 12.0% | 8.0% | 8.0% | 8.0% | 8.0% | 8.0% | 33.3% | 16.7% | 16.7% | 16.7% | 16.7% | | | |
| New School In Lieu of Property Taxes | 0.0% | 0.0% | 0.0% | 26.0% | 8.0% | 8.0% | 8.0% | 8.0% | n/a | n/a | n/a | n/a | n/a | | | |
| Special Education | 0.0% | 5.0% | 5.0% | 9.0% | 9.0% | 9.0% | 9.0% | 9.0% | 20.0% | 20.0% | 20.0% | 20.0% | 20.0% | | | |
| Revenues | | | | | | | | | | | | | | | | |
| State Aid - Revenue Limit | | | | | | | | | | | | | | | | |
| 8011 LCFF State Aid | - | 250,953 | 250,953 | 451,715 | 451,715 | 451,715 | 451,715 | 451,715 | 429,792 | 424,228 | 424,228 | 424,228 | 418,662 | 4,881,620 | 5,017,662 | (136,042) |
| 8012 Education Protection Account | - | - | - | 15,593 | - | - | 15,592 | - | - | 15,128 | - | - | 14,198 | 60,510 | 62,192 | (1,682) |
| 8019 State Aid - Prior Year | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 8096 In Lieu of Property Taxes | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | - | 250,953 | 250,953 | 467,308 | 451,715 | 451,715 | 467,307 | 451,715 | 429,792 | 439,355 | 424,228 | 424,228 | 432,860 | 4,942,130 | 5,079,854 | (137,724) |
| Federal Revenue | | | | | | | | | | | | | | | | |
| 8181 Special Education - Entitlement | - | - | - | - | - | - | - | - | - | - | - | - | 39,900 | 39,900 | 48,285 | (8,385) |
| 8182 Special Education - Discretionary | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 8220 Federal Child Nutrition | - | - | - | 5,693 | 10,843 | 10,014 | 4,434 | 8,123 | 8,901 | 10,505 | 10,505 | 10,505 | 1,011 | 80,535 | 75,913 | 4,622 |
| 8290 Title I, Part A - Basic Low Income | - | - | - | - | - | - | - | - | - | - | - | - | 123,943 | 123,943 | 123,886 | 57 |
| 8291 Title II, Part A - Teacher Quality | - | - | - | - | - | - | - | - | - | - | - | - | 14,425 | 14,425 | 14,425 | - |
| 8293 Title III - Limited English | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 8294 Title V, Part B - PCSG | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 8295 Charter Facility Incentive Grant | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 8296 Other Federal Revenue | - | - | - | - | - | - | - | - | - | 2,500 | - | - | 7,500 | 10,000 | 10,000 | - |
| 8299 Prior Year Federal Revenue | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | - | - | - | 5,693 | 10,843 | 10,014 | 4,434 | 8,123 | 8,901 | 13,005 | 10,505 | 10,505 | 186,779 | 268,803 | 272,509 | (3,706) |
| Other State Revenue | | | | | | | | | | | | | | | | |
| 8311 State Special Education | 13,805 | 14,307 | 25,752 | 25,752 | - | 25,752 | 51,504 | - | 51,502 | 24,449 | 24,449 | 24,449 | (2,604) | 279,117 | 298,704 | (19,587) |
| 8520 Child Nutrition | - | - | - | 3,686 | 6,928 | 6,408 | 6,941 | 5,193 | 5,714 | 994 | 994 | 994 | 1,989 | 39,842 | 50,971 | (11,130) |
| 8545 School Facilities (\$8740) | - | - | - | - | - | 223,908 | - | 9,068 | 105,459 | - | 102,778 | - | - | 441,213 | 435,202 | 6,011 |
| 8550 Mandated Cost | - | - | - | - | - | 18,153 | - | - | - | - | - | - | - | 18,153 | 18,350 | (197) |
| 8560 State Lottery | - | - | - | - | - | - | - | 25,670 | - | 21,515 | - | - | 35,411 | 82,596 | 84,581 | (1,985) |
| 8598 Prior Year Revenue | (943) | - | - | - | - | - | 1,988 | - | 11,270 | - | - | - | - | 12,315 | - | 12,315 |
| 8599 Other State Revenue | - | 3,274 | 1,323 | 2,382 | 2,382 | 3,629 | 2,382 | 2,382 | 993 | 18,726 | 2,344 | 2,344 | 49,413 | 91,575 | 26,046 | 65,529 |
| | 12,862 | 17,581 | 27,075 | 31,820 | 9,310 | 277,850 | 62,815 | 42,314 | 174,937 | 65,685 | 130,566 | 27,787 | 84,209 | 964,811 | 913,855 | 50,956 |
| Other Local Revenue | | | | | | | | | | | | | | | | |
| 8634 Food Service Sales | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 8650 Lease and Rental Income | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 8660 Interest Revenue | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 8689 Other Fees and Contracts | 262 | - | - | - | (262) | - | - | - | - | - | - | - | - | - | - | - |
| 8690 Other Local Revenue | - | - | 15 | - | 262 | - | - | - | - | 8,308 | 8,308 | - | 84,858 | 101,752 | 101,752 | - |
| 8698 ASB Fundraising | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 8699 School Fundraising | - | - | - | - | - | 2,205 | 15,398 | - | - | - | - | - | - | 17,603 | - | 17,603 |
| | 262 | - | 15 | - | - | 2,205 | 15,398 | - | - | 8,308 | 8,308 | - | 84,858 | 119,355 | 101,752 | 17,603 |
| Total Revenue | 13,124 | 268,534 | 278,043 | 504,821 | 471,869 | 741,784 | 549,955 | 502,152 | 613,631 | 526,354 | 573,607 | 462,521 | 788,706 | 6,295,100 | 6,367,970 | (72,870) |
| Expenses | | | | | | | | | | | | | | | | |
| Certificated Salaries | | | | | | | | | | | | | | | | |
| 1100 Teachers' Salaries | 1,200 | 120,423 | 123,762 | 110,552 | 111,941 | 113,778 | 115,258 | 109,512 | 117,049 | 113,015 | 113,426 | 67,693 | - | 1,217,608 | 1,138,102 | (79,506) |
| 1170 Teachers' Substitute Hours | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 1175 Teachers' Extra Duty/Stipends | - | 1,050 | 4,475 | 3,517 | 867 | 375 | 1,100 | 6,125 | 6,300 | 1,190 | 1,190 | 595 | - | 26,785 | 20,000 | (6,785) |
| 1200 Pupil Support Salaries | - | 7,218 | 7,218 | 7,218 | 7,218 | 7,218 | 7,218 | 7,218 | 6,429 | 7,218 | 7,218 | 3,609 | 790 | 75,791 | 75,790 | (1) |
| 1300 Administrators' Salaries | 39,730 | 28,645 | 28,645 | 28,645 | 28,645 | 28,645 | 28,645 | 28,645 | 28,645 | 28,393 | 28,393 | 28,393 | - | 354,070 | 340,721 | (13,349) |
| 1900 Other Certificated Salaries | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | 40,930 | 157,336 | 164,100 | 149,931 | 148,671 | 150,016 | 152,222 | 151,500 | 158,422 | 149,817 | 150,228 | 100,290 | 790 | 1,674,253 | 1,574,613 | (99,640) |
| Classified Salaries | | | | | | | | | | | | | | | | |
| 2100 Instructional Salaries | - | 14,310 | 18,008 | 18,119 | 15,329 | 16,757 | 15,666 | 13,935 | 15,965 | 22,941 | 22,941 | 22,941 | - | 196,911 | 189,264 | (7,647) |
| 2200 Support Salaries | 2,401 | 20,180 | 20,735 | 20,390 | 19,366 | 21,504 | 12,707 | 13,419 | 13,182 | 14,000 | 14,000 | 14,000 | - | 185,885 | 234,868 | 48,983 |
| 2300 Classified Administrators' Salaries | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 2400 Clerical and Office Staff Salaries | 10,376 | 15,229 | 14,693 | 16,108 | 11,217 | 12,525 | 9,027 | 9,948 | 14,291 | 13,164 | 13,164 | 13,164 | - | 152,905 | 157,967 | 5,062 |
| 2900 Other Classified Salaries | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | 12,777 | 49,719 | 53,436 | 54,617 | 45,912 | 50,786 | 37,400 | 37,302 | 43,438 | 50,105 | 50,105 | 50,105 | - | 535,702 | 582,099 | 46,397 |

FY25-26 John Henry High School

Monthly Cash Flow/Forecast FY25-26

Revised 05/05/26

Actuals Through:

3/31/2026

ADA = 302.55



| | Jul-25 | Aug-25 | Sep-25 | Oct-25 | Nov-25 | Dec-25 | Jan-26 | Feb-26 | Mar-26 | Apr-26 | May-26 | Jun-26 | Year-End Accruals | Annual Forecast | Original Budget Total | Favorable / (Unfav.) |
|--|----------------|---------------|---------------|----------------|---------------|---------------|---------------|---------------|----------------|---------------|---------------|---------------|-------------------|------------------|-----------------------|----------------------|
| Benefits | | | | | | | | | | | | | | | | |
| 3101 STRS | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 3202 PERS | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 3301 OASDI | 3,346 | 12,823 | 13,464 | 12,646 | 11,999 | 12,378 | 11,678 | 11,651 | 12,422 | 12,395 | 12,421 | 9,325 | - | 136,548 | 154,736 | 18,188 |
| 3311 Medicare | 783 | 2,999 | 3,149 | 2,958 | 2,806 | 2,895 | 2,731 | 2,725 | 2,905 | 3,274 | 3,280 | 2,463 | - | 32,967 | 36,188 | 3,222 |
| 3401 Health and Welfare | 24,336 | (692) | 24,397 | 22,722 | 29,585 | 22,321 | 23,381 | 23 | 14,077 | 21,450 | 21,450 | 21,450 | - | 224,501 | 218,400 | (6,101) |
| 3501 State Unemployment | - | 599 | 73 | - | - | 5,048 | 8,046 | (2,697) | 347 | 858 | 858 | 858 | - | 13,988 | 20,000 | 6,012 |
| 3601 Workers' Compensation | 6,894 | 1,723 | 1,723 | 1,445 | 2,013 | - | 4,026 | 2,013 | 2,013 | 3,161 | 3,167 | 2,378 | - | 30,556 | 34,940 | 4,384 |
| 3901 Other Benefits | 36 | 1,298 | (613) | (111) | 27 | 593 | 1,191 | 1,875 | 75 | 677 | 679 | 510 | - | 6,235 | 5,000 | (1,235) |
| | 35,395 | 18,750 | 42,194 | 39,659 | 46,430 | 43,234 | 51,053 | 15,591 | 31,838 | 41,815 | 41,855 | 36,982 | - | 444,795 | 469,265 | 24,470 |
| Books and Supplies | | | | | | | | | | | | | | | | |
| 4100 Textbooks and Core Curricula | - | - | 117 | 22,918 | - | 3,609 | 43,320 | - | - | - | - | - | - | 69,963 | 80,000 | 10,037 |
| 4200 Books and Other Materials | - | - | - | - | - | - | 821 | 862 | 92 | - | - | - | - | 1,775 | 1,000 | (775) |
| 4302 School Supplies | - | - | - | 975 | 380 | - | 430 | - | 298 | 1,575 | 1,575 | - | - | 5,232 | 10,000 | 4,768 |
| 4303 Technology Supplies | - | 415 | 657 | 575 | - | - | - | 21 | - | - | - | - | - | 1,669 | 2,500 | 831 |
| 4304 Non-Instructional Supplies | - | - | - | 625 | - | - | - | - | - | 75 | 75 | 125 | - | 900 | 1,200 | 300 |
| 4305 Software | - | 6,437 | 605 | 4,494 | - | - | 71 | 71 | 1,289 | 4,717 | 4,717 | 2,594 | - | 24,996 | 25,000 | 4 |
| 4310 Office Expense | 3,210 | - | 38 | 700 | 194 | 432 | 1,839 | (0) | - | 1,175 | 1,175 | 5,338 | - | 14,100 | 15,000 | 900 |
| 4311 Business Meals | - | - | - | - | 53 | 1,130 | - | 830 | 282 | 175 | 175 | - | - | 2,645 | 2,500 | (145) |
| 4312 School Fundraising | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 4315 Custodial Supplies | - | 262 | - | - | - | - | 5,152 | 1,965 | 777 | 800 | 800 | 800 | - | 10,555 | 10,000 | (555) |
| 4320 Educational Software | - | 894 | - | 5,492 | 3,991 | - | - | 4,194 | - | 1,208 | 1,208 | - | - | 16,987 | 17,500 | 513 |
| 4326 Art & Music Supplies | - | - | - | - | - | 68 | - | - | - | 8 | 8 | 15 | - | 100 | 100 | - |
| 4327 MS/HS Sports Supplies | - | - | - | 805 | (47) | - | 243 | - | - | - | - | - | - | 1,002 | 2,000 | 998 |
| 4328 Student Activity Supplies & Materials | - | 18 | - | - | - | 159 | - | - | - | - | - | - | - | 177 | 350 | 173 |
| 4335 PE Supplies | - | - | - | - | - | - | - | - | - | 25 | 25 | 250 | 1,200 | 1,500 | 1,500 | - |
| 4350 Uniforms | - | - | 14,474 | - | - | - | - | 527 | - | - | - | - | - | 15,001 | 14,474 | (527) |
| 4400 Noncapitalized Equipment | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 4420 Noncapitalized Computer Equipment | - | - | - | 8,001 | - | - | - | - | - | - | - | - | 7,999 | 16,000 | 16,000 | (0) |
| 4421 Noncapitalized Laboratory Furniture, Equipment & Supplies | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 4700 Food Services | - | - | 9,687 | 15,180 | 16,332 | 10,236 | 13,637 | 1,102 | 13,377 | 10,943 | 10,943 | 10,943 | 8,932 | 121,313 | 126,884 | 5,571 |
| 4720 Other Food | 1,039 | 1,138 | 856 | 621 | - | - | - | - | - | 36 | 36 | - | - | 5,000 | 5,000 | 0 |
| | 4,249 | 9,164 | 26,435 | 60,387 | 20,904 | 15,634 | 65,512 | 9,571 | 16,115 | 20,738 | 20,738 | 20,065 | 19,403 | 308,915 | 331,008 | 22,093 |
| Subagreement Services | | | | | | | | | | | | | | | | |
| 5101 Nursing | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 5102 Special Education | - | 1,890 | 12,432 | 63,155 | 4,600 | 10,033 | 52,850 | 37,954 | 1,660 | 28,375 | 22,579 | 25,575 | 60,800 | 321,903 | 325,000 | 3,097 |
| 5103 Substitute Teacher | 303 | 12,895 | 11,562 | 39,857 | 36,219 | 10,835 | 32,911 | 18,849 | 26,387 | 27,510 | 25,452 | 23,657 | 112,898 | 379,335 | 410,530 | 31,195 |
| 5104 Transportation | - | - | 208 | 317 | (17) | - | 53 | (53) | (508) | 1,736 | 1,736 | 1,736 | 4,764 | 9,973 | 15,000 | 5,027 |
| 5105 Security | 1,271 | 403 | 403 | 1,011 | - | 5,865 | 1,271 | 352 | 659 | 809 | 809 | - | - | 12,854 | 15,000 | 2,146 |
| 5106 Other Educational Consultants | - | - | - | - | - | - | - | 3,675 | - | 740 | 740 | - | - | 5,155 | 5,000 | (155) |
| | 1,574 | 15,189 | 24,605 | 104,340 | 40,802 | 26,733 | 87,085 | 60,777 | 28,198 | 59,170 | 51,316 | 50,969 | 178,462 | 729,221 | 770,530 | 41,309 |
| Operations and Housekeeping | | | | | | | | | | | | | | | | |
| 5201 Auto and Travel | - | 150 | - | 100 | - | 247 | - | 497 | 226 | 436 | 436 | 1,408 | - | 3,500 | 3,500 | (0) |
| 5300 Dues & Memberships | - | 1,770 | 22,686 | 471 | - | 441 | 5,000 | 217 | - | 1,022 | 1,113 | 1,299 | - | 34,020 | 40,000 | 5,980 |
| 5400 Insurance | 20,061 | 5,015 | 5,015 | 9,518 | 9,518 | - | 9,232 | 6,661 | 19,036 | 8,994 | 8,907 | 8,805 | 2,112 | 112,874 | 112,874 | (0) |
| 5501 Utilities | 5,489 | 14,350 | 16,835 | 24,073 | 12,632 | 11,372 | 11,158 | 9,812 | 16,862 | 15,942 | 15,942 | 36,833 | - | 191,300 | 200,000 | 8,700 |
| 5502 Janitorial/Trash Removal | - | 6,400 | 7,340 | 6,400 | - | 20,201 | 6,400 | 6,400 | 6,400 | 5,608 | 5,608 | 8,436 | - | 79,194 | 80,000 | 806 |
| 5531 ASB Expenses | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 5540 Public Donations | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 5550 Pledge Write Off | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 5900 Communications | (85) | 1,641 | 1,413 | 487 | 51 | 1,015 | 1,037 | 1,823 | 1,691 | 1,175 | 1,175 | 2,678 | - | 14,100 | 15,000 | 900 |
| 5901 Postage and Shipping | - | 72 | 17 | 50 | - | 8 | 8 | 151 | - | 100 | 100 | 492 | - | 1,000 | 1,000 | - |
| | 25,465 | 29,399 | 53,307 | 41,099 | 22,201 | 33,284 | 32,835 | 25,561 | 44,215 | 33,277 | 33,282 | 59,952 | 2,112 | 435,989 | 452,374 | 16,385 |
| Facilities, Repairs and Other Leases | | | | | | | | | | | | | | | | |
| 5601 Rent | 161,133 | 80,566 | - | 152,001 | (2,283) | 78,283 | 78,283 | 78,283 | 158,850 | 80,969 | 80,969 | 24,576 | - | 971,631 | 971,631 | (0) |
| 5602 Additional Rent | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 5603 Equipment Leases | 1,275 | 1,330 | 1,275 | - | 3,165 | 1,670 | 1,582 | - | 1,582 | 1,575 | 1,575 | 3,871 | - | 18,900 | 20,000 | 1,100 |
| 5604 Other Leases | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 5605 Real/Personal Property Taxes | - | - | - | - | 38,269 | - | - | - | - | - | - | 38,269 | - | 76,538 | 76,538 | 0 |
| 5610 Repairs and Maintenance | - | 1,155 | 490 | 979 | - | 1,533 | 1,028 | 919 | 3,379 | 608 | 608 | - | - | 10,700 | 10,000 | (700) |
| 5615 Repairs and Maintenance - Building | - | 2,877 | 6,945 | 11,198 | 2,450 | 12,976 | - | (18,397) | 7,508 | 4,717 | 4,717 | 19,610 | - | 54,600 | 60,000 | 5,400 |
| 5616 Repairs and Maintenance - Computers | - | - | - | - | - | - | - | - | - | 208 | 208 | 1,083 | - | 1,500 | 1,500 | 0 |
| 5618 Repairs and Maintenance - Auto | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 5625 Storage | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | 162,408 | 85,927 | 8,709 | 164,178 | 41,601 | 94,462 | 80,894 | 60,805 | 171,320 | 88,078 | 88,078 | 87,408 | - | 1,133,869 | 1,139,669 | 5,800 |
| Professional/Consulting Services | | | | | | | | | | | | | | | | |
| 5801 IT | - | 1,419 | - | 957 | - | - | - | - | - | 817 | 817 | 833 | 1,124 | 5,966 | 12,000 | 6,034 |
| 5802 Audit & Taxes | - | 2,274 | 274 | 2,500 | - | 3,204 | 2,080 | - | 824 | - | - | (56) | 5,900 | 17,000 | 17,000 | - |
| 5803 Legal | - | 5,189 | - | - | - | - | - | - | - | 1,992 | 1,992 | 1,000 | - | 10,172 | 15,000 | 4,828 |
| 5804 Professional Development | - | 354 | 144 | 12,746 | 578 | (128) | 5,492 | 761 | - | 3,780 | 3,780 | 3,800 | 3,655 | 34,960 | 35,000 | 40 |
| 5805 General Consulting | 1,569 | 7 | - | 1,720 | 8,944 | 1,648 | 1,655 | 1,772 | 3,733 | 2,740 | 2,740 | 873 | - | 27,400 | 30,000 | 2,600 |

FY25-26 John Henry High School

Monthly Cash Flow/Forecast FY25-26

Revised 05/05/26

Actuals Through:

3/31/2026

ADA = 302.55



| | Jul-25 | Aug-25 | Sep-25 | Oct-25 | Nov-25 | Dec-25 | Jan-26 | Feb-26 | Mar-26 | Apr-26 | May-26 | Jun-26 | Year-End Accruals | Annual Forecast | Original Budget Total | Favorable / (Unfav.) |
|---|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|-------------------|------------------|-----------------------|----------------------|
| 5806 Special Activities | - | 417 | - | - | - | - | - | - | - | - | - | 5,000 | - | 5,417 | 5,000 | (417) |
| 5807 Bank Charges | - | - | - | - | - | - | - | - | - | 100 | - | - | - | 100 | 100 | - |
| 5808 Printing | - | - | - | - | - | - | - | - | - | 100 | 100 | 800 | 1,000 | 2,000 | 2,000 | - |
| 5809 Other taxes and fees | 347 | 231 | 405 | 51 | 460 | 1,025 | 772 | 300 | 473 | 3,250 | 3,250 | - | - | 10,565 | 10,000 | (565) |
| 5810 Payroll Service Fee | 282 | 817 | 1,367 | 1,106 | 1,052 | 1,057 | 999 | 1,353 | 979 | 75 | 75 | - | - | 9,163 | 12,000 | 2,837 |
| 5811 Management Fee | - | - | - | - | - | - | - | - | - | - | - | 629,510 | 6,378 | 635,888 | 636,797 | 909 |
| 5812 District Oversight Fee | - | - | 49,672 | - | - | (49,672) | - | - | - | - | - | - | 50,799 | 50,799 | 50,799 | (0) |
| 5813 Business Services | 2,880 | 2,880 | 2,880 | 2,880 | - | - | 7,200 | 3,627 | 3,600 | - | - | 6,795 | 6,795 | 46,333 | 44,657 | (1,677) |
| 5814 SPED Encroachment | 125 | 627 | 1,043 | 1,043 | - | 1,043 | 2,086 | - | 2,066 | - | - | - | - | 8,033 | 7,500 | (533) |
| 5815 Public Relations | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 5816 Legal Settlement | - | - | - | - | (10) | - | - | - | - | - | - | - | - | (10) | - | 10 |
| 5820 Scholarship Expense | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 5830 Field Trips | - | - | - | - | - | - | - | - | - | - | - | - | 5,000 | 5,000 | 7,500 | 2,500 |
| 5836 Fingerprinting | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 5839 Fundraising Fees | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 5851 Marketing and Student Recruiting | 272 | 233 | 4,216 | 1,224 | - | - | 338 | 350 | 1,042 | 1,500 | 1,500 | 1,500 | 1,500 | 13,676 | 15,000 | 1,324 |
| 5873 Sports Contractors | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 5874 Sports | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 5875 Staff Recruiting | - | 803 | 844 | 1,039 | - | - | - | 330 | - | - | - | 1,984 | - | 5,000 | 10,000 | 5,000 |
| 5877 Student Activities | - | - | - | - | 4,101 | - | - | - | - | 500 | 500 | - | 29,000 | 34,101 | 20,000 | (14,101) |
| 5878 Student Assessment | - | 18,981 | - | - | - | - | - | 3,879 | (90) | - | - | - | 17,230 | 40,000 | 40,000 | 0 |
| Depreciation | 5,475 | 34,231 | 60,844 | 25,266 | 15,125 | (34,622) | 17,049 | 12,345 | 9,027 | 21,649 | 21,549 | 652,039 | 121,586 | 961,562 | 970,352 | 8,790 |
| 6900 Depreciation Expense | 16,150 | 16,150 | 16,150 | 16,150 | 16,150 | 16,150 | 16,788 | 15,512 | 16,150 | 16,150 | 16,150 | 16,150 | - | 193,801 | 193,801 | 0 |
| | 16,150 | 16,150 | 16,150 | 16,150 | 16,150 | 16,150 | 16,788 | 15,512 | 16,150 | 16,150 | 16,150 | 16,150 | - | 193,801 | 193,801 | 0 |
| Interest | | | | | | | | | | | | | | | | |
| 7438 Interest Expense | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Expenses | 304,423 | 415,864 | 449,780 | 655,629 | 397,795 | 395,679 | 540,839 | 388,963 | 518,723 | 480,799 | 473,299 | 1,073,960 | 322,353 | 6,418,106 | 6,483,711 | 65,605 |
| Monthly Surplus (Deficit) | (291,299) | (147,330) | (171,737) | (150,808) | 74,074 | 346,105 | 9,116 | 113,189 | 94,908 | 45,555 | 100,308 | (611,440) | 466,353 | (123,006) | (115,741) | (7,266) |
| Cash Flow Adjustments | | | | | | | | | | | | | | | | |
| Monthly Surplus (Deficit) | (291,299) | (147,330) | (171,737) | (150,808) | 74,074 | 346,105 | 9,116 | 113,189 | 94,909 | 45,555 | 100,308 | (611,440) | 466,353 | (123,005) | | |
| Cash flows from operating activities | | | | | | | | | | | | | | | | |
| Depreciation/Amortization | 16,150 | 16,150 | 16,150 | 224,620 | 68,660 | 68,818 | 69,615 | 68,497 | 69,295 | 16,150 | 16,150 | 16,150 | - | 666,406 | | |
| Public Funding Receivables | 81,889 | 522,892 | - | - | 21,664 | 8,861 | 25,080 | 104,700 | - | - | - | - | (788,706) | (23,621) | | |
| Grants and Contributions Rec. | 2,500 | - | - | 43,699 | 8,861 | (14,024) | 85,787 | - | - | - | - | - | - | 126,823 | | |
| Due To/From Related Parties | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| Prepaid Expenses | 93,400 | - | - | - | (80,566) | - | - | (9,518) | 89,560 | - | - | - | - | 92,876 | | |
| Other Assets | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| Accounts Payable | (51,560) | (19,657) | 24,411 | (47,854) | 408 | 972 | (1,381) | 2,013 | 2,818 | - | - | - | 322,353 | 232,524 | | |
| Accrued Expenses | (55,223) | 76,774 | (2,270) | (8,370) | (6,831) | (42,436) | (7,397) | (628) | 2,872 | - | - | - | - | (43,508) | | |
| Deferred Revenue | - | 1,323 | 3,274 | 5,893 | 79,119 | 36,703 | 5,893 | 80,829 | 29,355 | - | - | (8) | - | 242,380 | | |
| Other Liabilities | - | - | - | (217,602) | (54,793) | (54,951) | (55,110) | (55,269) | (55,428) | - | - | - | - | (493,152) | | |
| Cash flows from investing activities | | | | | | | | | | | | | | | | |
| Purchases of Prop. And Equip. | - | - | - | - | - | - | (71,496) | 71,496 | - | - | - | - | - | - | | |
| Notes Receivable | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| Cash flows from financing activities | | | | | | | | | | | | | | | | |
| Proceeds from Factoring | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| Payments on Factoring | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| Proceeds(Payments) on Debt | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| Total Change in Cash | (204,142) | 450,152 | (130,172) | (150,423) | 110,595 | 350,048 | 60,108 | 375,309 | 233,380 | 61,705 | 116,458 | (595,298) | | | | |
| Cash, Beginning of Month | 3,235,585 | 3,031,443 | 3,481,595 | 3,351,423 | 3,201,000 | 3,311,594 | 3,661,643 | 3,721,751 | 4,097,060 | 4,330,440 | 4,392,145 | 4,508,603 | | | | |
| Cash, End of Month | 3,031,443 | 3,481,595 | 3,351,423 | 3,201,000 | 3,311,594 | 3,661,643 | 3,721,751 | 4,097,060 | 4,330,440 | 4,392,145 | 4,508,603 | 3,913,306 | | | | |



Richmond Charter Academy

Financial Statements as of March 31, 2026

Key Highlights

- At the end of March, RCA ended the period with Net Assets of **(\$71,339)**
 - Primarily due to timing of Revenue. Projected to end the year with net assets of \$780K
- Cash Position at the end of March remains healthy at \$3,251,737
- P2 ADA is 273.19, compared to 2nd Interim Budget of 275.27
- Year end forecasts have been updated with P2 ADA & other relevant information
- YTD Revenues & Expenses are over budget by small amounts. Less than 1 %
- Year-end Revenue is projected at \$5.584 Mil; \$50K over Second Interim Budget.
 - Year-end Expenses projected at \$5.774 Mil; \$23K under Second Interim Budget.
 - Projecting a Year-end deficit of **(\$190,102)** compared to budgeted deficit of **(\$216,456)**

Attendance & Per ADA Metrics

| Enrollment & Per Pupil Data | | | |
|--|---------------|-----------------|---------------|
| | <u>Actual</u> | <u>Forecast</u> | <u>Budget</u> |
| <i>Average Enrollment</i> | 292 | 292 | 292 |
| <i>ADA</i> | 273 | 273 | 274 |
| <i>Attendance Rate</i> | 93.6% | 93.6% | 94.0% |
| <i>Unduplicated %</i> | 84.2% | 84.2% | 82.9% |
| <i>Revenue per ADA</i> | | \$20,441 | \$20,162 |
| <i>Expenses per ADA</i> | | \$21,137 | \$20,951 |

- P2 Enrollment: 292
- ADA: 273.19
- Attendance rate of 93.6 %
- UPP 84.2 %

Revenue

- At Year-end, Revenue is Projected at \$5.584 Mil. \$50K over budget.
 - Primarily due to \$41K in additional funding from ASES Round 2.
 - State Aid projected at \$13K under budget, Decrease due to slightly lower P2 ADA.
- YTD @ March: Revenue is \$2.982 Mil., \$247K under revenue. This is Primarily due to timing of receipts from Federal & Other state programs.

| | <i>Year-to-Date</i> | | | <i>Annual/Full Year</i> | | |
|----------------------|---------------------|---------------------|---------------------|-------------------------|---------------------|------------------|
| | Actual | Budget | Fav/(Unf) | Forecast | Budget | Fav/(Unf) |
| Revenue | | | | | | |
| State Aid-Rev Limit | \$ 2,165,555 | \$ 2,168,067 | \$ (2,512) | \$ 3,693,488 | \$ 3,707,160 | \$ (13,672) |
| Federal Revenue | 71,206 | 160,645 | (89,439) | 278,136 | 285,999 | (7,863) |
| Other State Revenue | 453,673 | 619,249 | (165,577) | 1,230,780 | 1,159,212 | 71,568 |
| Other Local Revenue | 291,755 | 281,266 | 10,488 | 381,829 | 381,829 | 0 |
| Total Revenue | \$ 2,982,188 | \$ 3,229,228 | \$ (247,040) | \$ 5,584,233 | \$ 5,534,199 | \$ 50,034 |

Expense

- At Year-End, Expenses are projected at \$5.774 Mil., \$ 23K over budget
- Monthly Burn is \$481K

| Expenses | Year-to-Date | | | Annual/Full Year | | |
|-----------------------|---------------------|---------------------|------------------|---------------------|---------------------|--------------------|
| | Actual | Budget | Fav/(Unf) | Forecast | Budget | Fav/(Unf) |
| Certificated Salaries | \$ 750,316 | \$ 767,248 | \$ 16,932 | \$ 1,060,202 | \$ 1,044,577 | \$ (15,624) |
| Classified Salaries | 350,909 | 441,174 | 90,265 | 488,975 | 550,923 | 61,949 |
| Benefits | 240,357 | 334,521 | 94,164 | 343,477 | 357,238 | 13,761 |
| Books and Supplies | 203,372 | 285,694 | 82,322 | 300,107 | 307,242 | 7,136 |
| Subagreement Services | 739,652 | 720,806 | (18,846) | 1,065,877 | 1,016,650 | (49,227) |
| Operations | 257,929 | 208,580 | (49,349) | 331,464 | 334,095 | 2,631 |
| Facilities | 973,380 | 817,426 | (155,954) | 1,189,058 | 1,139,762 | (49,296) |
| Professional Services | 153,118 | 173,891 | 20,772 | 521,728 | 526,820 | 5,092 |
| Depreciation | 355,010 | 355,010 | (0) | 473,347 | 473,347 | (0) |
| Interest | - | - | - | - | - | - |
| Total Expenses | \$ 4,024,044 | \$ 4,104,350 | \$ 80,306 | \$ 5,774,235 | \$ 5,750,655 | \$ (23,580) |

- **\$60K under Budget in Salaries & Benefits**
- **Higher costs in Sub-agreement services**
- **Substitute costs include some prior year invoices received this year. As those taper off, leadership sees potential for savings in future months.**

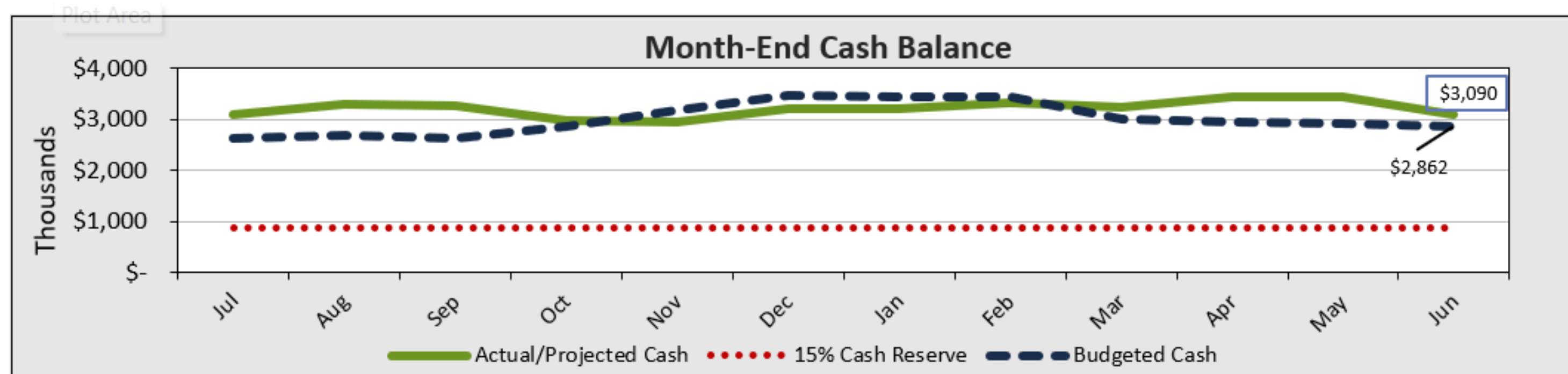
Deficit & Fund Balance

- Deficit at Year-End is projected at **(\$190,002)**.
 - Compared to 2nd Interim Projected Deficit of **(\$216,456)**
- Fund Balance is currently at **(\$71,339)** (-1.2% of annual Expenses) & projected to end the year at **\$780,515** (13.5 % of annual Expenses). Healthy Fund balance projected at year end.
- Current Fund Balance is primarily due to timing and school is approaching this with a strong cash reserve.

| | <i>Year-to-Date</i> | | | <i>Annual/Full Year</i> | | |
|----------------------------------|---------------------------|-------------------------|---------------------|--------------------------|--------------------------|------------------|
| | Actual | Budget | Fav/(Unf) | Forecast | Budget | Fav/(Unf) |
| Total Surplus(Deficit) | \$(1,041,856) | \$ (875,122) | \$ (166,733) | \$ (190,002) | \$ (216,456) | \$ 26,454 |
| Beginning Fund Balance | <u>970,517</u> | <u>970,517</u> | | <u>970,517</u> | <u>970,517</u> | |
| Ending Fund Balance | <u>\$ (71,339)</u> | <u>\$ 95,395</u> | | <u>\$ 780,515</u> | <u>\$ 754,061</u> | |
| <i>As a % of Annual Expenses</i> | <i>-1.2%</i> | <i>1.7%</i> | | <i>13.5%</i> | <i>13.1%</i> | |

Cash Position

- Cash Position at the end of March is \$3,251,737.
- Cash Position is projected to be \$3,090,134 at Year End.
- Cash balance is Strong and well above reserve requirement.
- At current Monthly Burn, Cash reserves sufficient to cover 7 months of Expenses



Appendix

- Statement of Financial Position
- Statement of Cash Flows
- Budget vs. Actuals
- Monthly Cash Flow / Forecast

AMPS

Statement of Financial Position

March 31, 2026

| |
|---|
| Richmond Charter Academy |
|---|

Assets

Current Assets

| | |
|--|---------------------------|
| Cash & Cash Equivalents | \$ 3,251,737 |
| Restricted Cash | - |
| Total Cash & Cash Equivalents | <u>3,251,737</u> |
| Accounts Receivable | 121,833 |
| Public Funding Receivables | 65,289 |
| Due To/From Related Parties | (6,091,021) |
| Prepaid Expenses | 525 |
| Total Current Assets | <u>(2,651,637)</u> |

Long-Term Assets

| | |
|-------------------------------|--------------------------|
| Property & Equipment, Net | 4,239,777 |
| Deposits | - |
| Right-of-Use Asset, Net | 7,791,531 |
| Total Long Term Assets | <u>12,031,308</u> |

Total Assets **\$ 9,379,671**

Liabilities

Current Liabilities

| | |
|--|-------------------------|
| Accounts Payable | \$ 7,040 |
| Accrued Liabilities | 147,925 |
| Deferred Revenue | 390,615 |
| Operating Lease Liability, Current Por | 722,538 |
| Notes Payable, Current Portion | - |
| Other Short-term Liabilities | - |
| Total Current Liabilities | <u>1,268,118</u> |

Long-Term Liabilities Powered by BoardOnTrack

| | |
|---|-----------------------------------|
| Notes Payable, Net of Current Portion | - |
| Operating Lease Liability, Net of Current | <u>8,182,892</u> |
| Total Long-Term Liabilities | <u>8,182,892</u> |
| | |
| Total Liabilities | <u>9,451,010</u> |
| | |
| Net Asset | <u>(71,339)</u> |
| | |
| Total Liabilities and Net Assets | <u><u>\$ 9,379,671</u></u> |

AMPS

Statement of Cash Flows

For the period ended March 31, 2026

| |
|---|
| Richmond Charter Academy |
|---|

Cash Flows from Operating Activities

| | |
|--|------------------------|
| Change in Net Assets | \$ (306,003) |
| Adjustments to reconcile change in net assets to net cash flows from operating activities: | |
| Depreciation | 99,340 |
| Public Funding Receivables | 57,046 |
| Prepaid Expenses | 93,142 |
| Accounts Payable | 7,268 |
| Accrued Expenses | (10,276) |
| Deferred Revenue | 43,217 |
| Other Liabilities | (56,829) |
| Total Cash Flows from Operating Activities | <u>(73,095)</u> |

Cash Flows from Investing Activities

| | |
|---|-----------------|
| Purchases of Property & Equipment | - |
| Total Cash Flows from Investing Activities | <u>-</u> |

Cash Flows from Financing Activities

| | |
|---|-----------------|
| Proceeds from (Payments on) Long-term Debt | - |
| Total Cash Flows from Financing Activities | <u>-</u> |

| | |
|--|------------------|
| Change in Cash & Cash Equivalents | (73,095) |
| Cash & Cash Equivalents, Beginning of Period | <u>3,324,832</u> |

| | |
|---|-----------------------------------|
| Cash and Cash Equivalents, End of Period | <u><u>\$ 3,251,737</u></u> |
|---|-----------------------------------|

FY25-26 Richmond Charter Academy

Multi-Year Forecast

Revised 04/30/26



| | 2025-26 1st Interim | 2025-26 2nd Interim | 2025-26 Forecast | Variance to 2nd Interim |
|---|------------------------|------------------------|---------------------|----------------------------|
| Assumptions | | | | |
| State COLA | n/a | n/a | 2.30% | |
| Expense COLA | n/a | n/a | 2.85% | |
| Enrollment | 295.00 | 292.00 | 292.00 | |
| Average Daily Attendance | 274.35 | 274.48 | 273.19 | |
| Revenues | | | | |
| State Aid - Revenue Limit | | | | |
| 8011 LCFF State Aid | \$ 2,558,049 | \$ 2,564,732 | \$ 1,983,068 | \$ (581,664) |
| 8012 Education Protection Account | \$ 54,870 | \$ 54,896 | 613,779 | \$ 558,883 |
| 8019 State Aid - Prior Year | \$ - | \$ 1,121 | 1,135 | \$ 14 |
| 8096 In Lieu of Property Taxes | \$ 1,085,896 | \$ 1,086,411 | 1,095,506 | \$ 9,095 |
| | <u>3,698,815</u> | <u>3,707,160</u> | <u>3,693,488</u> | <u>(13,672)</u> |
| Federal Revenue | | | | |
| 8181 Special Education - Entitlement | \$ 37,988 | \$ 42,920 | 40,880 | \$ (2,040) |
| 8220 Federal Child Nutrition | \$ 102,502 | \$ 82,502 | 76,629 | \$ (5,873) |
| 8290 Title I, Part A - Basic Low Income | \$ 91,911 | \$ 109,890 | 109,940 | \$ 50 |
| 8291 Title II, Part A - Teacher Quality | \$ 9,921 | \$ 13,126 | 13,126 | \$ - |
| 8296 Other Federal Revenue | \$ 10,000 | \$ 10,000 | 10,000 | \$ - |
| 8299 Prior Year Federal Revenue | \$ - | \$ 27,561 | 27,561 | \$ - |
| | <u>252,322</u> | <u>285,999</u> | <u>278,136</u> | <u>(7,863)</u> |
| Other State Revenue | | | | |
| 8311 State Special Education | \$ 263,498 | \$ 263,498 | 263,498 | \$ - |
| 8520 Child Nutrition | \$ 9,702 | \$ 29,702 | 34,005 | \$ 4,303 |
| 8545 School Facilities (SB740) | \$ 404,386 | \$ 404,386 | 371,217 | \$ (33,169) |
| 8550 Mandated Cost | \$ 6,116 | \$ 5,632 | 5,542 | \$ (90) |
| 8560 State Lottery | \$ 81,245 | \$ 74,659 | 74,581 | \$ (78) |
| 8598 Prior Year Revenue | \$ - | \$ (2,348) | 1,521 | \$ 3,869 |
| 8599 Other State Revenue | \$ 427,438 | \$ 383,683 | 480,416 | \$ 96,733 |
| | <u>1,192,385</u> | <u>1,159,212</u> | <u>1,230,780</u> | <u>71,568</u> |
| Other Local Revenue | | | | |
| 8689 Other Fees and Contracts | \$ 291,500 | \$ 291,500 | 291,500 | \$ - |
| 8690 Other Local Revenue | \$ 85,984 | \$ 90,329 | 90,329 | \$ 0 |
| | <u>377,484</u> | <u>381,829</u> | <u>381,829</u> | <u>0</u> |
| Total Revenue | \$ 5,521,006 | \$ 5,534,199 | \$ 5,584,233 | \$ 50,034 |
| Expenses | | | | |
| Certificated Salaries | | | | |
| 1100 Teachers' Salaries | \$ 702,897 | \$ 650,000 | 679,892 | \$ (29,892) |
| 1170 Teachers' Substitute Hours | \$ 12,500 | \$ - | - | \$ - |
| 1175 Teachers' Extra Duty/Stipends | \$ 12,500 | \$ 25,000 | 24,563 | \$ 437 |
| 1200 Pupil Support Salaries | \$ 83,645 | \$ 56,166 | 55,135 | \$ 1,031 |
| 1300 Administrators' Salaries | \$ 335,376 | \$ 313,411 | 300,612 | \$ 12,799 |
| | <u>1,146,918</u> | <u>1,044,577</u> | <u>1,060,202</u> | <u>(15,624)</u> |
| Classified Salaries | | | | |
| 2100 Instructional Salaries | \$ 349,673 | \$ 349,673 | 321,700 | \$ 27,973 |
| 2200 Support Salaries | \$ 82,326 | \$ 82,326 | 51,083 | \$ 31,243 |
| 2400 Clerical and Office Staff Salaries | \$ 118,924 | \$ 118,924 | 116,192 | \$ 2,733 |
| | <u>550,923</u> | <u>550,923</u> | <u>488,975</u> | <u>61,949</u> |
| Benefits | | | | |
| 3301 OASDI | \$ 134,728 | \$ 110,000 | 92,334 | \$ 17,666 |
| 3311 Medicare | \$ 31,509 | \$ 25,000 | 24,882 | \$ 118 |
| 3401 Health and Welfare | \$ 163,800 | \$ 163,800 | 175,658 | \$ (11,858) |
| 3501 State Unemployment | \$ 17,150 | \$ 17,150 | 13,489 | \$ 3,661 |
| 3601 Workers' Compensation | \$ 30,423 | \$ 30,423 | 30,345 | \$ 77 |
| 3901 Other Benefits | \$ 10,865 | \$ 10,865 | 6,769 | \$ 4,096 |
| | <u>388,475</u> | <u>357,238</u> | <u>343,477</u> | <u>13,761</u> |
| Books and Supplies | | | | |

FY25-26 Richmond Charter Academy

Multi-Year Forecast

Revised 04/30/26



| | 2025-26 | | 2025-26 | Variance to 2nd Interim |
|--|------------------|------------------|------------------|-------------------------|
| | 1st Interim | 2nd Interim | Forecast | |
| 4100 Textbooks and Core Curricula | \$ 90,700 | \$ 80,000 | 80,916 | \$ (916) |
| 4200 Books and Other Materials | \$ 250 | \$ 250 | 230 | \$ 20 |
| 4302 School Supplies | \$ 20,000 | \$ 15,000 | 16,225 | \$ (1,225) |
| 4303 Technology Supplies | \$ 2,500 | \$ 2,500 | 2,257 | \$ 243 |
| 4304 Non-Instructional Supplies | \$ 3,500 | \$ 3,500 | 2,492 | \$ 1,008 |
| 4305 Software | \$ 25,000 | \$ 25,000 | 19,982 | \$ 5,018 |
| 4310 Office Expense | \$ 7,500 | \$ 7,500 | 5,306 | \$ 2,194 |
| 4311 Business Meals | \$ 1,000 | \$ 2,500 | 2,300 | \$ 200 |
| 4315 Custodial Supplies | \$ 10,000 | \$ 10,000 | 11,018 | \$ (1,018) |
| 4320 Educational Software | \$ 18,100 | \$ 18,100 | 24,315 | \$ (6,215) |
| 4326 Art & Music Supplies | \$ 1,500 | \$ 1,500 | 596 | \$ 904 |
| 4327 MS/HS Sports Supplies | \$ 1,500 | \$ 500 | 668 | \$ (168) |
| 4328 Student Activity Supplies & Materials | \$ 2,200 | \$ 2,200 | 2,192 | \$ 8 |
| 4335 PE Supplies | \$ 600 | \$ 600 | - | \$ 600 |
| 4350 Uniforms | \$ 10,888 | \$ 10,888 | 10,888 | \$ - |
| 4400 Noncapitalized Equipment | \$ 2,500 | \$ - | - | \$ - |
| 4420 Noncapitalized Computer Equipment | \$ 10,000 | \$ 10,000 | 7,530 | \$ 2,470 |
| 4421 Noncapitalized Classroom Furniture, Equip | \$ - | \$ - | 198 | \$ (198) |
| 4700 Food Services | \$ 112,204 | \$ 112,204 | 109,116 | \$ 3,088 |
| 4720 Other Food | \$ 5,000 | \$ 5,000 | 3,878 | \$ 1,122 |
| | <u>324,942</u> | <u>307,242</u> | <u>300,107</u> | <u>7,136</u> |
| Subagreement Services | | | | |
| 5102 Special Education | \$ 225,000 | \$ 350,000 | 374,283 | \$ (24,283) |
| 5103 Substitute Teacher | \$ 569,714 | \$ 650,000 | 674,307 | \$ (24,307) |
| 5104 Transportation | \$ 2,750 | \$ 2,750 | 3,415 | \$ (665) |
| 5105 Security | \$ 13,900 | \$ 13,900 | 13,873 | \$ 27 |
| 5106 Other Educational Consultants | \$ 5,000 | \$ - | - | \$ - |
| | <u>816,364</u> | <u>1,016,650</u> | <u>1,065,877</u> | <u>(49,227)</u> |
| Operations and Housekeeping | | | | |
| 5201 Auto and Travel | \$ 500 | \$ 250 | 1,500 | \$ (1,250) |
| 5300 Dues & Memberships | \$ 6,200 | \$ 6,200 | 5,781 | \$ 419 |
| 5400 Insurance | \$ 108,745 | \$ 108,745 | 108,595 | \$ 150 |
| 5501 Utilities | \$ 150,000 | \$ 150,000 | 145,429 | \$ 4,571 |
| 5502 Janitorial/Trash Removal | \$ 52,400 | \$ 52,400 | 54,859 | \$ (2,459) |
| 5900 Communications | \$ 15,000 | \$ 15,000 | 13,800 | \$ 1,200 |
| 5901 Postage and Shipping | \$ 1,500 | \$ 1,500 | 1,500 | \$ 0 |
| | <u>334,345</u> | <u>334,095</u> | <u>331,464</u> | <u>2,631</u> |
| Facilities, Repairs and Other Leases | | | | |
| 5601 Rent | \$ 1,030,502 | \$ 1,030,502 | 1,069,494 | \$ (38,993) |
| 5603 Equipment Leases | \$ 19,000 | \$ 19,000 | 20,100 | \$ (1,100) |
| 5605 Real/Personal Property Taxes | \$ 60,199 | \$ 60,199 | 60,200 | \$ (1) |
| 5610 Repairs and Maintenance | \$ 4,800 | \$ 5,061 | 9,741 | \$ (4,680) |
| 5615 Repairs and Maintenance - Building | \$ 25,000 | \$ 25,000 | 29,523 | \$ (4,523) |
| | <u>1,139,501</u> | <u>1,139,762</u> | <u>1,189,058</u> | <u>(49,296)</u> |
| Professional/Consulting Services | | | | |
| 5801 IT | \$ 12,000 | \$ 10,000 | 5,728 | \$ 4,272 |
| 5802 Audit & Taxes | \$ 17,000 | \$ 17,000 | 16,800 | \$ 200 |
| 5803 Legal | \$ 20,000 | \$ 20,000 | 17,887 | \$ 2,113 |
| 5804 Professional Development | \$ 30,000 | \$ 15,000 | 14,840 | \$ 160 |
| 5805 General Consulting | \$ 30,000 | \$ 20,000 | 20,000 | \$ 0 |
| 5806 Special Activities | \$ 500 | \$ 500 | 404 | \$ 96 |
| 5807 Bank Charges | \$ 500 | \$ 250 | 250 | \$ - |
| 5808 Printing | \$ - | \$ 1,000 | 1,141 | \$ (141) |
| 5809 Other taxes and fees | \$ 7,500 | \$ 7,500 | 5,909 | \$ 1,591 |
| 5810 Payroll Service Fee | \$ 10,000 | \$ 10,000 | 8,446 | \$ 1,554 |
| 5811 Management Fee | \$ 300,000 | \$ 300,000 | 300,000 | \$ - |
| 5812 District Oversight Fee | \$ 36,988 | \$ 37,060 | 36,935 | \$ 126 |
| 5813 Business Services | \$ 40,000 | \$ 40,000 | 40,101 | \$ (101) |

FY25-26 Richmond Charter Academy

Multi-Year Forecast

Revised 04/30/26



| | 2025-26 | | 2025-26 | Variance to 2nd Interim |
|---------------------------------------|---------------------|---------------------|---------------------|-------------------------|
| | 1st Interim | 2nd Interim | Forecast | |
| 5814 SPED Encroachment | \$ 2,500 | \$ 5,260 | 9,660 | \$ (4,400) |
| 5816 Legal Settlement | \$ - | \$ - | (10) | \$ 10 |
| 5836 Fingerprinting | \$ 500 | \$ 250 | - | \$ 250 |
| 5851 Marketing and Student Recruiting | \$ 6,575 | \$ 10,000 | 10,000 | \$ (0) |
| 5874 Sports | \$ - | \$ - | 636 | \$ (636) |
| 5875 Staff Recruiting | \$ 2,500 | \$ 3,000 | 3,000 | \$ 0 |
| 5877 Student Activities | \$ 30,000 | \$ 30,000 | 30,000 | \$ (0) |
| | <u>546,563</u> | <u>526,820</u> | <u>521,728</u> | <u>5,092</u> |
| Depreciation | | | | |
| 6900 Depreciation Expense | 473,347 | \$ 473,347 | 473,347 | \$ 0 |
| | <u>473,347</u> | <u>473,347</u> | <u>473,347</u> | <u>0</u> |
| Interest | | | | |
| | - | - | - | - |
| | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Total Expenses | \$ 5,721,379 | \$ 5,750,655 | \$ 5,774,235 | \$ (23,580) |
| Surplus (Deficit) | \$ (200,373) | \$ (216,456) | \$ (190,002) | \$ 26,454 |
| | | | | |
| Fund Balance, Beginning of Year | \$ 970,517 | \$ 970,517 | \$ 970,517 | |
| Fund Balance, End of Year | \$ 770,144 | \$ 754,061 | \$ 780,515 | |
| | <u>13.5%</u> | <u>13.1%</u> | <u>13.5%</u> | |

Cash Flow Adjustments

| | |
|--------------------------------------|---------------------|
| Surplus (Deficit) | (190,002) |
| Cash Flows From Operating Activities | |
| Depreciation/Amortization | 1,006,552 |
| Public Funding Receivables | (323,209) |
| Grants and Contributions Rec. | 15,498 |
| Due To/From Related Parties | - |
| Prepaid Expenses | 92,507 |
| Other Assets | 25,000 |
| Accounts Payable | 85,840 |
| Accrued Expenses | (130,632) |
| Deferred Revenue | 334,487 |
| Other Liabilities | (505,614) |
| Cash Flows From Investing Activities | |
| Purchases of Prop. And Equip. | - |
| Notes Receivable | - |
| Cash Flows From Financing Activities | |
| Proceeds from Factoring | - |
| Payments on Factoring | - |
| Proceeds(Payments) on Debt | - |
| Total Change in Cash | 410,428 |
| Cash, Beginning of Year | 2,679,706 |
| Cash, End of Year | \$ 3,090,134 |



FY25-26 Richmond Charter Academy

Monthly Cash Flow/Forecast FY25-26

Revised 04/30/26

Actuals Through: **3/31/2026**

ADA = 273.19

| | Jul-25 | Aug-25 | Sep-25 | Oct-25 | Nov-25 | Dec-25 | Jan-26 | Feb-26 | Mar-26 | Apr-26 | May-26 | Jun-26 | Year-End Accruals | Annual Forecast | Original Budget Total | Favorable / (Unfav.) |
|--|---------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|-------------------|------------------|-----------------------|----------------------|
| LCFF State Aid | 0.0% | 5.0% | 5.0% | 9.0% | 9.0% | 9.0% | 9.0% | 9.0% | 20.0% | 20.0% | 20.0% | 20.0% | 20.0% | | | |
| New School/New Grade Apportionment | 0.0% | 0.0% | 0.0% | 37.0% | 0.0% | 0.0% | 18.0% | 0.0% | n/a | n/a | n/a | n/a | n/a | | | |
| In Lieu of Property Taxes | 0.0% | 6.0% | 12.0% | 8.0% | 8.0% | 8.0% | 8.0% | 8.0% | 33.3% | 16.7% | 16.7% | 16.7% | 16.7% | | | |
| New School In Lieu of Property Taxes | 0.0% | 0.0% | 0.0% | 26.0% | 8.0% | 8.0% | 8.0% | 8.0% | n/a | n/a | n/a | n/a | n/a | | | |
| Special Education | 0.0% | 5.0% | 5.0% | 9.0% | 9.0% | 9.0% | 9.0% | 9.0% | 20.0% | 20.0% | 20.0% | 20.0% | 20.0% | | | |
| Revenues | | | | | | | | | | | | | | | | |
| State Aid - Revenue Limit | | | | | | | | | | | | | | | | |
| 8011 LCFF State Aid | - | 94,373 | 94,373 | 169,871 | 169,871 | 169,871 | 169,871 | 169,871 | 161,129 | 192,951 | 192,951 | 192,951 | 204,986 | 1,983,068 | 2,564,732 | (581,664) |
| 8012 Education Protection Account | - | - | - | 172,576 | - | - | 172,576 | - | - | 153,445 | - | - | 115,182 | 613,779 | 54,896 | 558,883 |
| 8019 State Aid - Prior Year | - | - | - | - | - | 1,121 | - | - | 14 | - | - | - | - | 1,135 | 1,121 | 14 |
| 8096 In Lieu of Property Taxes | - | - | 192,426 | 85,523 | - | 171,046 | - | 171,046 | - | 80,634 | 80,634 | 80,634 | 233,562 | 1,095,506 | 1,086,411 | 9,095 |
| | - | 94,373 | 286,799 | 427,970 | 169,871 | 342,037 | 342,447 | 340,916 | 161,143 | 427,031 | 273,586 | 273,586 | 553,731 | 3,693,488 | 3,707,160 | (13,672) |
| Federal Revenue | | | | | | | | | | | | | | | | |
| 8181 Special Education - Entitlement | - | - | - | - | - | - | - | - | - | - | - | - | 40,880 | 40,880 | 42,920 | (2,040) |
| 8182 Special Education - Discretionary | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 8220 Federal Child Nutrition | - | - | - | 5,772 | 9,864 | 9,677 | 4,015 | 6,725 | 7,593 | 6,597 | 6,597 | 6,597 | 13,193 | 76,629 | 82,502 | (5,873) |
| 8290 Title I, Part A - Basic Low Income | - | - | - | - | - | - | - | - | - | - | - | - | 109,940 | 109,940 | 109,890 | 50 |
| 8291 Title II, Part A - Teacher Quality | - | - | - | - | - | - | - | - | - | - | - | - | 13,126 | 13,126 | 13,126 | - |
| 8293 Title III - Limited English | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 8294 Title V, Part B - PCSG | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 8295 Charter Facility Incentive Grant | - | - | - | - | - | - | - | - | - | 2,500 | - | - | - | 10,000 | 10,000 | - |
| 8296 Other Federal Revenue | - | - | - | - | - | - | - | - | - | - | - | - | 7,500 | 7,500 | - | - |
| 8299 Prior Year Federal Revenue | - | - | - | - | - | 27,561 | - | - | - | - | - | - | - | 27,561 | 27,561 | - |
| | - | - | 5,772 | 9,864 | 37,237 | 4,015 | 6,725 | 7,593 | 9,097 | 6,597 | 6,597 | 6,597 | 184,639 | 276,136 | 285,999 | (7,863) |
| Other State Revenue | | | | | | | | | | | | | | | | |
| 8311 State Special Education | 12,194 | 12,638 | 22,748 | 22,748 | - | 22,748 | 45,496 | - | 45,494 | 24,985 | 24,985 | 24,985 | 4,476 | 263,498 | 263,498 | - |
| 8520 Child Nutrition | - | - | - | 3,707 | 6,326 | 6,164 | 6,333 | 4,281 | 4,804 | 478 | 478 | 478 | 956 | 34,005 | 29,702 | 4,303 |
| 8545 School Facilities (S8740) | - | - | - | - | - | 193,925 | - | - | - | - | 92,804 | - | 84,488 | 371,217 | 404,386 | (33,169) |
| 8550 Mandated Cost | - | - | - | - | - | 5,542 | - | - | - | - | - | - | - | 5,542 | 5,632 | (90) |
| 8560 State Lottery | - | - | - | - | - | - | - | 22,253 | - | 20,311 | - | - | 32,017 | 74,581 | 74,659 | (78) |
| 8598 Prior Year Revenue | - | - | - | - | - | - | (2,348) | - | 3,869 | - | - | - | - | 1,521 | (2,348) | 3,869 |
| 8599 Other State Revenue | - | 1,146 | 1,146 | 2,063 | 2,063 | 3,867 | 2,063 | 2,063 | 340 | 116,472 | 2,043 | 2,043 | 345,107 | 480,416 | 385,683 | 96,733 |
| | 12,194 | 13,784 | 23,894 | 28,518 | 8,389 | 232,245 | 51,544 | 28,596 | 54,508 | 162,246 | 120,311 | 27,506 | 467,044 | 1,230,780 | 1,159,212 | 71,568 |
| Other Local Revenue | | | | | | | | | | | | | | | | |
| 8634 Food Service Sales | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 8650 Lease and Rental Income | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 8660 Interest Revenue | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 8689 Other Fees and Contracts | 255 | 291,500 | - | - | (255) | - | - | - | - | - | - | - | - | 291,500 | 291,500 | - |
| 8690 Other Local Revenue | - | - | - | - | 255 | - | - | - | - | 8,109 | 8,109 | - | 73,856 | 90,329 | 90,329 | - |
| 8698 ASB Fundraising | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 8699 School Fundraising | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | 255 | 291,500 | - | - | - | - | - | - | - | 8,109 | 8,109 | - | 73,856 | 381,829 | 381,829 | - |
| Total Revenue | 12,449 | 399,657 | 310,693 | 462,260 | 188,124 | 611,520 | 398,005 | 376,238 | 223,243 | 606,483 | 408,603 | 307,689 | 1,279,270 | 5,584,233 | 5,534,199 | 50,033 |
| Expenses | | | | | | | | | | | | | | | | |
| Certificated Salaries | | | | | | | | | | | | | | | | |
| 1100 Teachers' Salaries | - | 38,159 | 54,087 | 59,596 | 63,312 | 66,044 | 66,405 | 65,705 | 66,646 | 66,646 | 66,646 | 66,646 | - | 679,892 | 650,000 | (29,892) |
| 1170 Teachers' Substitute Hours | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 1175 Teachers' Extra Duty/Stipends | 3,000 | 1,500 | 1,350 | 1,650 | 2,450 | 1,183 | 1,558 | 4,037 | 1,646 | 1,982 | 2,072 | 2,133 | - | 24,563 | 25,000 | 437 |
| 1200 Pupil Support Salaries | - | - | - | - | - | - | - | 28,738 | 6,482 | 7,966 | 7,966 | 3,983 | - | 55,135 | 56,166 | 1,031 |
| 1300 Administrators' Salaries | 25,078 | 26,692 | 21,016 | 18,937 | 18,937 | 22,264 | 27,947 | 27,947 | 27,947 | 27,948 | 27,948 | 27,948 | - | 300,612 | 313,411 | 12,799 |
| 1900 Other Certificated Salaries | - | - | - | 1,309 | 6,857 | 6,857 | 6,857 | (21,881) | - | - | - | - | - | - | - | - |
| | 28,078 | 66,351 | 76,454 | 81,492 | 91,556 | 96,348 | 102,768 | 104,547 | 102,722 | 104,543 | 104,633 | 100,710 | - | 1,060,202 | 1,044,577 | (15,624) |
| Classified Salaries | | | | | | | | | | | | | | | | |
| 2100 Instructional Salaries | - | 27,911 | 31,890 | 31,947 | 27,903 | 30,050 | 29,422 | 27,365 | 27,459 | 29,243 | 29,410 | 29,100 | - | 321,700 | 349,673 | 27,973 |
| 2200 Support Salaries | 2,588 | 3,013 | 3,538 | 3,690 | 3,147 | 3,514 | 3,498 | 4,168 | 3,344 | 6,860 | 6,860 | 6,860 | - | 51,083 | 82,326 | 31,243 |
| 2300 Classified Administrators' Salaries | - | - | - | 4,175 | 4,123 | 4,683 | 4,521 | (17,503) | - | - | - | - | - | - | - | - |
| 2400 Clerical and Office Staff Salaries | 7,924 | 9,141 | 10,255 | 7,397 | 4,919 | 5,568 | 4,777 | 26,565 | 9,914 | 9,910 | 9,910 | 9,910 | - | 116,192 | 118,924 | 2,733 |
| 2900 Other Classified Salaries | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | 10,513 | 40,065 | 45,682 | 47,210 | 40,092 | 43,816 | 42,218 | 40,596 | 40,718 | 46,014 | 46,181 | 45,871 | - | 488,975 | 550,923 | 61,949 |



FY25-26 Richmond Charter Academy

Monthly Cash Flow/Forecast FY25-26

Revised 04/30/26

Actuals Through: **3/31/2026**

ADA = 273.19

| | Jul-25 | Aug-25 | Sep-25 | Oct-25 | Nov-25 | Dec-25 | Jan-26 | Feb-26 | Mar-26 | Apr-26 | May-26 | Jun-26 | Year-End Accruals | Annual Forecast | Original Budget Total | Favorable / (Unfav.) |
|---|---------|---------|---------|---------|--------|--------|---------|---------|---------|--------|---------|---------|-------------------|-----------------|-----------------------|----------------------|
| Benefits | | | | | | | | | | | | | | | | |
| 3101 STRS | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 3202 PERS | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 3301 OASDI | 2,402 | 6,503 | 7,500 | 7,900 | 8,047 | 8,569 | 8,861 | 8,877 | 8,777 | 8,129 | 8,332 | 8,437 | - | 92,334 | 110,000 | 17,666 |
| 3311 Medicare | 562 | 1,521 | 1,754 | 1,848 | 1,882 | 2,004 | 2,072 | 2,076 | 2,053 | 3,062 | 3,067 | 2,981 | - | 24,882 | 25,000 | 118 |
| 3401 Health and Welfare | 16,578 | (1,683) | 13,607 | 12,875 | 26,621 | 19,242 | 21,677 | (4,183) | 16,323 | 18,200 | 18,200 | 18,200 | - | 175,658 | 163,800 | (11,858) |
| 3501 State Unemployment | - | 498 | 960 | 384 | 468 | 3,668 | 6,431 | (1,739) | 246 | 858 | 858 | 858 | - | 13,489 | 17,150 | 3,661 |
| 3601 Workers' Compensation | 6,693 | 1,673 | 1,673 | 1,445 | 2,013 | - | 4,026 | 2,013 | 2,013 | 2,957 | 2,962 | 2,879 | - | 30,345 | 30,423 | 77 |
| 3901 Other Benefits | 752 | 510 | (386) | - | 159 | 507 | 1,042 | 1,042 | - | 1,056 | 1,058 | 1,028 | - | 6,769 | 10,865 | 4,096 |
| | 26,987 | 9,022 | 25,109 | 24,451 | 39,190 | 33,990 | 44,108 | 8,086 | 29,412 | 34,261 | 34,477 | 34,382 | - | 343,477 | 357,238 | 13,761 |
| Books and Supplies | | | | | | | | | | | | | | | | |
| 4100 Textbooks and Core Curricula | - | - | 36,986 | 8,821 | - | - | - | - | 42 | - | - | - | 35,067 | 80,916 | 80,000 | (916) |
| 4200 Books and Other Materials | - | - | - | - | 230 | - | - | - | - | - | - | - | - | 230 | 250 | 20 |
| 4302 School Supplies | - | 833 | - | 3,626 | (55) | 385 | 1,041 | 2,620 | - | 2,592 | 2,592 | 2,592 | - | 16,225 | 15,000 | (1,225) |
| 4303 Technology Supplies | - | 751 | 637 | 541 | - | - | - | 327 | - | - | - | - | - | 2,257 | 2,500 | 243 |
| 4304 Non-Instructional Supplies | - | - | - | 1,125 | - | 843 | 22 | 133 | 135 | 117 | 117 | - | - | 2,492 | 3,500 | 1,008 |
| 4305 Software | - | 6,180 | 600 | 4,305 | - | - | - | - | 1,213 | - | - | 7,684 | - | 19,982 | 25,000 | 5,018 |
| 4310 Office Expense | - | 13 | 2,019 | 93 | 33 | - | 297 | 782 | 343 | 575 | 575 | 575 | - | 5,306 | 7,500 | 2,194 |
| 4311 Business Meals | - | - | - | - | 51 | 799 | - | 549 | - | 192 | 192 | 518 | - | 2,300 | 2,500 | 200 |
| 4312 School Fundraising | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 4315 Custodial Supplies | 813 | 56 | - | - | - | 126 | 5,044 | 1,965 | 1,480 | 767 | 767 | - | - | 11,018 | 10,000 | (1,018) |
| 4320 Educational Software | - | 7,268 | - | 3,179 | - | - | - | 3,984 | - | - | - | - | 9,884 | 24,315 | 18,100 | (6,215) |
| 4326 Art & Music Supplies | - | - | - | - | - | - | 93 | 102 | 52 | - | - | - | - | 596 | 1,500 | 904 |
| 4327 MS/HS Sports Supplies | - | - | - | - | - | - | 93 | - | - | 192 | 192 | 192 | - | 568 | 500 | (68) |
| 4328 Student Activity Supplies & Materials | - | 240 | - | - | - | 978 | 272 | 368 | - | 167 | 167 | - | - | 2,192 | 2,200 | 8 |
| 4335 PE Supplies | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 600 | 600 |
| 4350 Uniforms | - | - | 10,888 | - | - | - | - | - | - | - | - | - | - | 10,888 | 10,888 | - |
| 4400 Noncapitalized Equipment | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 4420 Noncapitalized Computer Equipment | - | - | - | 7,530 | - | - | - | - | - | - | - | - | - | 7,530 | 10,000 | 2,470 |
| 4421 Noncapitalized Classroom Furniture, Equipment & Supplies | - | - | - | - | - | - | - | 198 | - | - | - | - | - | 198 | - | (198) |
| 4700 Food Services | - | - | 12,019 | 15,258 | 14,616 | 10,513 | 11,889 | 954 | 13,694 | 10,058 | 10,058 | 10,058 | - | 109,116 | 112,204 | 3,088 |
| 4720 Other Food | 1,009 | 1,725 | 254 | 390 | - | - | - | - | - | - | - | - | 500 | 3,878 | 5,000 | 1,122 |
| | 1,822 | 17,067 | 63,404 | 44,868 | 14,878 | 13,644 | 18,752 | 11,981 | 16,959 | 14,774 | 14,774 | 21,735 | 45,451 | 300,107 | 307,242 | 7,136 |
| Subagreement Services | | | | | | | | | | | | | | | | |
| 5101 Nursing | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 5102 Special Education | - | 1,380 | 6,816 | 174,381 | 4,700 | 15,803 | 24,669 | 19,121 | 16,857 | 32,966 | 36,914 | 40,676 | - | 374,283 | 350,000 | (24,283) |
| 5103 Substitute Teacher | - | 11,765 | 108,826 | 100,991 | 45,072 | 32,927 | 55,873 | 58,573 | 50,842 | 58,108 | 63,901 | 58,286 | 29,143 | 674,307 | 650,000 | (24,307) |
| 5104 Transportation | - | - | - | - | - | - | - | 2,230 | - | 209 | 209 | 209 | 558 | 3,415 | 2,750 | (665) |
| 5105 Security | 920 | 1,473 | 920 | 850 | - | 1,840 | 920 | 1,034 | 870 | 1,164 | 1,164 | 1,164 | 1,555 | 13,873 | 13,900 | 27 |
| 5106 Other Educational Consultants | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | 920 | 14,618 | 116,562 | 276,222 | 49,772 | 50,571 | 81,461 | 80,958 | 68,569 | 92,447 | 102,188 | 100,335 | 31,255 | 1,065,877 | 1,016,650 | (49,227) |
| Operations and Housekeeping | | | | | | | | | | | | | | | | |
| 5201 Auto and Travel | - | - | - | - | - | - | - | 1,500 | - | - | - | - | - | 1,500 | 250 | (1,250) |
| 5200 Dues & Memberships | - | - | - | - | - | 352 | 5,000 | 137 | - | - | - | - | 293 | 5,781 | 6,200 | 419 |
| 5400 Insurance | 19,475 | 4,869 | 4,869 | 9,152 | 9,152 | - | 18,304 | (2,864) | 18,304 | 5,733 | 5,733 | 5,733 | 10,135 | 108,595 | 108,745 | 150 |
| 5501 Utilities | - | 13,224 | 11,988 | 15,296 | 14,469 | 15,426 | 18,121 | 12,182 | 15,423 | 9,767 | 9,767 | 9,767 | - | 145,429 | 150,000 | 4,571 |
| 5502 Janitorial/Trash Removal | - | 4,000 | 4,940 | 5,651 | - | 12,218 | 5,161 | 5,471 | 5,393 | 4,008 | 4,008 | 4,008 | - | 54,859 | 52,400 | (2,459) |
| 5531 ASB Expenses | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 5540 Public Donations | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 5550 Pledge Write Off | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 5900 Communications | (83) | 1,599 | 1,371 | 479 | 1,112 | 1,121 | 987 | 1,576 | 1,608 | 1,150 | 1,150 | 1,730 | - | 13,800 | 15,000 | 1,200 |
| 5901 Postage and Shipping | - | 420 | - | 443 | - | - | 54 | 31 | - | 90 | 90 | 90 | 282 | 1,500 | 1,500 | 0 |
| | 19,392 | 24,111 | 23,169 | 31,021 | 24,732 | 29,117 | 47,627 | 18,032 | 40,728 | 20,748 | 20,748 | 21,329 | 10,710 | 331,464 | 334,095 | 2,631 |
| Facilities, Repairs and Other Leases | | | | | | | | | | | | | | | | |
| 5601 Rent | 169,030 | 84,515 | - | 181,293 | 3,067 | 87,581 | 112,581 | 87,581 | 172,096 | 85,875 | 85,875 | - | - | 1,069,494 | 1,030,502 | (38,992) |
| 5602 Additional Rent | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 5603 Equipment Leases | 1,238 | 1,291 | 1,238 | 120 | 2,979 | 2,287 | 1,531 | - | 1,489 | 1,675 | 1,675 | 4,578 | - | 20,100 | 19,000 | (1,100) |
| 5604 Other Leases | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 5605 Real/Personal Property Taxes | - | - | - | - | 30,100 | - | - | - | - | - | - | - | 30,100 | 60,200 | 60,199 | (1) |
| 5610 Repairs and Maintenance | - | 1,255 | 1,054 | 913 | - | 1,009 | 830 | 3,270 | 1,410 | - | - | - | - | 9,741 | 5,061 | (4,680) |
| 5615 Repairs and Maintenance - Building | 17 | 3,020 | 4,870 | 4,687 | - | 4,510 | 3,900 | 1,984 | 634 | 1,967 | 1,967 | 1,967 | - | 29,523 | 25,000 | (4,523) |
| 5616 Repairs and Maintenance - Computers | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 5618 Repairs and Maintenance - Auto | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 5625 Storage | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | 170,285 | 90,082 | 7,163 | 187,013 | 36,145 | 95,387 | 118,842 | 92,835 | 175,629 | 89,517 | 89,517 | 6,544 | 30,100 | 1,189,058 | 1,139,762 | (49,296) |
| Professional/Consulting Services | | | | | | | | | | | | | | | | |
| 5801 IT | - | 1,378 | - | 900 | - | - | - | - | - | 1,150 | 1,150 | 1,150 | - | 5,728 | 10,000 | 4,272 |
| 5802 Audit & Taxes | - | 2,203 | 266 | 2,500 | - | 3,104 | 2,015 | - | 798 | - | - | 5,914 | - | 16,800 | 17,000 | 200 |
| 5803 Legal | - | 12,191 | - | 3,298 | - | - | - | 1,015 | - | 692 | 692 | - | - | 17,887 | 20,000 | 2,113 |
| 5804 Professional Development | - | 132 | - | 12,480 | 192 | (112) | 205 | 188 | - | 690 | 690 | 690 | (315) | 14,840 | 15,000 | 160 |
| 5805 General Consulting | 1,520 | 40 | (4) | 1,566 | 4,805 | 1,593 | 1,566 | 1,617 | 3,517 | 1,802 | 1,834 | 144 | - | 20,000 | 20,000 | 0 |
| 5806 Special Activities | - | 404 | - | - | - | - | - | - | - | - | - | - | - | 404 | 500 | 96 |
| 5807 Bank Charges | - | - | - | - | - | - | - | - | - | 50 | 50 | 150 | - | 250 | 250 | 0 |
| 5808 Printing | - | - | - | - | - | 370 | 339 | 233 | - | - | - | - | 200 | 1,141 | 1,000 | (141) |
| 5809 Other taxes and fees | 212 | 450 | 985 | 79 | 434 | 336 | 767 | 380 | 737 | 487 | 517 | 525 | - | 5,909 | 7,500 | 1,591 |
| 5810 Payroll Service Fee | 216 | 411 | 809 | 645 | 680 | 732 | 734 | 1,069 | 675 | 825 | 825 | 825 | - | 8,446 | 10,000 | 1,554 |
| 5811 Management Fee | - | - | - | - | - | - | - | - | - | - | - | 300,000 | - | 300,000 | 300,000 | - |
| 5812 District Oversight Fee | - | - | 5,941 | 2,971 | - | 5,941 | - | 5,941 | - | - | - | - | 16,140 | 36,935 | 37,066 | 1 |



FY25-26 Richmond Charter Academy

Monthly Cash Flow/Forecast FY25-26

Revised 04/30/26

Actuals Through: **3/31/2026**

ADA = 273.19

| | Jul-25 | Aug-25 | Sep-25 | Oct-25 | Nov-25 | Dec-25 | Jan-26 | Feb-26 | Mar-26 | Apr-26 | May-26 | Jun-26 | Year-End Accruals | Annual Forecast | Original Budget Total | Favorable / (Unfav.) |
|--------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|-------------------|-----------------|-----------------------|----------------------|
| Cash Flow Adjustments | | | | | | | | | | | | | | | | |
| Monthly Surplus (Deficit) | (290,105) | 72,015 | (99,011) | (299,751) | (153,787) | 189,475 | (108,446) | (46,242) | (306,003) | 153,169 | (55,062) | (378,038) | 1,131,784 | (190,002) | | |
| Cash flows from operating activities | | | | | | | | | | | | | | | | |
| Depreciation/Amortization | 39,446 | 39,446 | 39,446 | 274,809 | 98,689 | 98,851 | 99,013 | 99,176 | 99,340 | 39,446 | 39,446 | 39,446 | - | 1,006,552 | | |
| Public Funding Receivables | 642,780 | 76,244 | - | - | 87,852 | 9,885 | 27,370 | 54,883 | 57,046 | - | - | - | (1,279,270) | (323,209) | | |
| Grants and Contributions Rec. | - | - | - | - | 16,619 | (1,121) | - | - | - | - | - | - | - | 15,498 | | |
| Due To/From Related Parties | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| Prepaid Expenses | 93,033 | - | - | - | (84,515) | - | - | (9,152) | 93,142 | - | - | - | - | 92,507 | | |
| Other Assets | - | - | - | - | - | - | 25,000 | - | - | - | - | - | - | 25,000 | | |
| Accounts Payable | (34,838) | 2,917 | 15,621 | (52,802) | (6,733) | 6,733 | - | 188 | 7,268 | - | - | - | 147,486 | 85,840 | | |
| Accrued Expenses | (41,664) | 13,826 | (19,131) | (7,606) | (13,119) | (23,280) | (9,227) | (20,155) | (10,276) | - | - | - | - | (130,632) | | |
| Deferred Revenue | - | 13,408 | 13,408 | 20,457 | 87,554 | 39,713 | 24,134 | 92,606 | 43,217 | - | - | (8) | - | 334,487 | | |
| Other Liabilities | - | - | - | (223,101) | (56,176) | (56,340) | (56,502) | (56,665) | (56,829) | - | - | - | - | (505,614) | | |
| Cash flows from investing activities | | | | | | | | | | | | | | | | |
| Purchases of Prop. And Equip. | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| Notes Receivable | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| Cash flows from financing activities | | | | | | | | | | | | | | | | |
| Proceeds from Factoring | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| Payments on Factoring | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| Proceeds/(Payments) on Debt | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| Total Change in Cash | 408,652 | 217,856 | (49,668) | (287,994) | (23,617) | 263,917 | 1,342 | 114,639 | (73,095) | 192,615 | (15,617) | (338,601) | | | | |
| Cash, Beginning of Month | 2,679,706 | 3,088,358 | 3,306,213 | 3,256,545 | 2,968,552 | 2,944,934 | 3,208,852 | 3,210,193 | 3,324,832 | 3,251,737 | 3,444,352 | 3,428,735 | | 15,820 | | |
| Cash, End of Month | 3,088,358 | 3,306,213 | 3,256,545 | 2,968,552 | 2,944,934 | 3,208,852 | 3,210,193 | 3,324,832 | 3,251,737 | 3,444,352 | 3,428,735 | 3,090,134 | | 195 | | 7 |



Oakland Charter Academy

Financial Statements as of March 31, 2026

Key Highlights

- At the end of March, OCA ended the period with Net Assets of \$4,613,380.
 - Projected to end the year with net assets of \$4,743,679. 120 % of Total Expense
- Cash Position at the end of March remains healthy at \$5,171,723
- P2 ADA is 175.66, compared to 2nd Interim Budget of 180.46
- Year end forecasts have been updated with P2 ADA & other relevant information
- Year-end Revenue is projected at \$3.495 Mil; \$166K over Second Interim Budget.
 - Year-end Expenses projected at \$3.951 Mil; \$2.6K under Second Interim Budget.
 - Projecting a Year-end Deficit of **(\$456,257)** compared to budgeted deficit of **(\$292,414)**

Attendance & Per ADA Metrics

| Enrollment & Per Pupil Data | | | |
|--|---------------|-----------------|---------------|
| | <u>Actual</u> | <u>Forecast</u> | <u>Budget</u> |
| <i>Average Enrollment</i> | 200 | 200 | 210 |
| <i>ADA</i> | 176 | 176 | 195 |
| <i>Attendance Rate</i> | 87.8% | 87.8% | 93.0% |
| <i>Unduplicated %</i> | 93.7% | 93.7% | 93.0% |
| <i>Revenue per ADA</i> | | \$19,897 | \$18,749 |
| <i>Expenses per ADA</i> | | \$22,494 | \$20,246 |

- P2 Enrollment: 200
- ADA: 175.66
- Attendance rate of 87.8 %
- UPP 93.7 %

Revenue

- At Year-end, Revenue is Projected at \$ 3.495 Mil., \$166 K under budget.
 - State Aid is \$107K lower then budget due to lower ADA at P2
 - Other state Revenue projected at \$84K under budget, due to lower ASES funding
- YTD @ March: Revenue is \$2.157 Mil. \$491K under revenue. This is Primarily due to timing of receipts from Federal & Other state programs.

| | <i>Year-to-Date</i> | | | <i>Annual/Full Year</i> | | |
|----------------------|---------------------|---------------------|---------------------|-------------------------|---------------------|---------------------|
| | Actual | Budget | Fav/(Unf) | Forecast | Budget | Fav/(Unf) |
| Revenue | | | | | | |
| State Aid-Rev Limit | \$ 1,728,731 | \$ 1,940,464 | \$ (211,734) | \$ 2,318,965 | \$ 2,426,651 | \$ (107,686) |
| Federal Revenue | 46,313 | 134,316 | (88,002) | 207,559 | 223,071 | (15,512) |
| Other State Revenue | 382,452 | 486,451 | (103,999) | 855,698 | 898,991 | (43,294) |
| Other Local Revenue | 191 | 88,042 | (87,850) | 112,874 | 112,874 | - |
| Total Revenue | \$ 2,157,688 | \$ 2,649,273 | \$ (491,586) | \$ 3,495,095 | \$ 3,661,587 | \$ (166,492) |

Expense

- At Year-End, Expenses are projected at \$3.951 Mil. \$ 2.6K under budget
- Monthly Burn is \$329,279
- At March, Expenses are currently trending low due to timing of Expenses. We are projected to end the year closer to budget.

| Expenses | Year-to-Date | | | Annual/Full Year | | |
|-----------------------|---------------------|---------------------|-------------------|---------------------|---------------------|-----------------|
| | Actual | Budget | Fav/(Unf) | Forecast | Budget | Fav/(Unf) |
| Certificated Salaries | \$ 603,627 | \$ 900,861 | \$ 297,234 | \$ 826,626 | \$ 859,633 | \$ 33,007 |
| Classified Salaries | 340,077 | 419,073 | 78,996 | 455,875 | 530,649 | 74,774 |
| Benefits | 205,334 | 265,999 | 60,665 | 286,780 | 280,564 | (6,217) |
| Books and Supplies | 220,974 | 274,882 | 53,907 | 291,405 | 283,003 | (8,401) |
| Subagreement Services | 612,219 | 469,046 | (143,174) | 715,559 | 625,394 | (90,165) |
| Operations | 206,037 | 249,780 | 43,743 | 295,698 | 298,900 | 3,202 |
| Facilities | 364,067 | 329,848 | (34,218) | 444,047 | 433,548 | (10,499) |
| Professional Services | 174,665 | 130,581 | (44,084) | 613,035 | 619,983 | 6,948 |
| Depreciation | 16,745 | 16,745 | (0) | 22,327 | 22,327 | (0) |
| Interest | - | - | - | - | - | - |
| Total Expenses | \$ 2,743,746 | \$ 3,056,815 | \$ 313,069 | \$ 3,951,352 | \$ 3,954,001 | \$ 2,649 |

- **Personnel Costs trending lower than Budget.**
- **Higher costs in Sub-agreement services related to SPED cists & Substitute costs.**
- **Most other categories trending close to budget.**

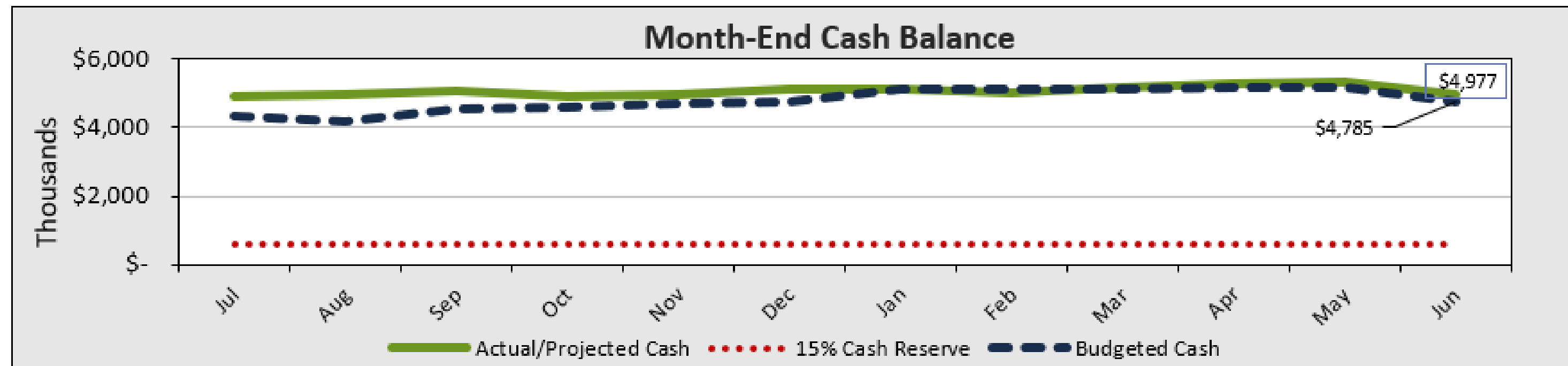
Deficit & Fund Balance

- Deficit at Year-End is projected at **(\$456,257)**
 - Compared to 2nd Interim Projected Deficit of **(\$292,414)**
 - Fund Balance is currently at \$4,613,880 (116.8% of annual Expenses)
- Projected to end the year at \$4,743,679 (120.1% of annual Expenses).

| | <i>Year-to-Date</i> | | | <i>Annual/Full Year</i> | | |
|----------------------------------|----------------------------|----------------------------|---------------------|----------------------------|----------------------------|---------------------|
| | Actual | Budget | Fav/(Unf) | Forecast | Budget | Fav/(Unf) |
| Total Surplus(Deficit) | \$ (586,056) | \$ (407,542) | \$ (178,516) | \$ (456,257) | \$ (292,414) | \$ (163,842) |
| Beginning Fund Balance | <u>5,199,936</u> | <u>5,199,936</u> | | <u>5,199,936</u> | <u>5,199,936</u> | |
| Ending Fund Balance | <u>\$ 4,613,880</u> | <u>\$ 4,792,394</u> | | <u>\$ 4,743,679</u> | <u>\$ 4,907,522</u> | |
| <i>As a % of Annual Expenses</i> | <i>116.8%</i> | <i>121.2%</i> | | <i>120.1%</i> | <i>124.1%</i> | |

Cash Position

- Cash Position at the end of March is \$5,171,723
- Cash Position at Year-end projected at \$4,977,332
- Cash balance is Strong and well above reserve requirement.
- At current Monthly Burn, Cash reserves sufficient to cover 15 months of Expenses



Appendix

- Statement of Financial Position
- Statement of Cash Flows
- Budget vs. Actuals
- Monthly Cash Flow / Forecast

FY25-26 Oakland Charter Academy

Multi-Year Forecast

Revised 05/08/26



| | 2025-26 1st Interim | 2025-26 2nd Interim | 2025-26 Forecast |
|--|------------------------|------------------------|---------------------|
| Assumptions | | | |
| State COLA | | | 2.41% |
| Other Revenue COLA | n/a | n/a | n/a |
| Expense COLA | n/a | n/a | 2.85% |
| Enrollment | 200.00 | 200.00 | 200.00 |
| Average Daily Attendance | 186.00 | 184.00 | 175.66 |
| Revenues | | | |
| State Aid - Revenue Limit | | | |
| 8011 LCFF State Aid | \$ 1,915,509 | 1,898,706 | \$ 1,494,982 |
| 8012 Education Protection Account | \$ 37,200 | 36,800 | 360,570 |
| 8019 State Aid - Prior Year | \$ - | (232,027) | (222,225) |
| 8096 In Lieu of Property Taxes | \$ 731,032 | 723,172 | 685,638 |
| | <u>2,683,741</u> | <u>2,426,651</u> | <u>2,318,965</u> |
| Federal Revenue | | | |
| 8181 Special Education - Entitlement | \$ 28,729 | 32,190 | 31,220 |
| 8220 Federal Child Nutrition | \$ 76,074 | 76,074 | 61,498 |
| 8290 Title I, Part A - Basic Low Income | \$ 80,425 | 86,918 | 86,959 |
| 8291 Title II, Part A - Teacher Quality | \$ 8,952 | 10,147 | 10,140 |
| 8296 Other Federal Revenue | \$ 10,000 | 10,000 | 10,000 |
| 8299 Prior Year Federal Revenue | \$ - | 7,742 | 7,742 |
| | <u>204,180</u> | <u>223,071</u> | <u>207,559</u> |
| Other State Revenue | | | |
| 8311 State Special Education | \$ 165,541 | 165,541 | 183,459 |
| 8520 Child Nutrition | \$ 7,201 | 7,201 | 30,322 |
| 8545 School Facilities (SB740) | \$ 251,344 | 284,915 | 284,915 |
| 8550 Mandated Cost | \$ 4,248 | 4,248 | 4,189 |
| 8560 State Lottery | \$ 50,592 | 50,592 | 47,955 |
| 8598 Prior Year Revenue | \$ - | (51,432) | (48,109) |
| 8599 Other State Revenue | \$ 437,926 | 437,926 | 352,967 |
| | <u>916,851</u> | <u>898,991</u> | <u>855,698</u> |
| Other Local Revenue | | | |
| 8690 Other Local Revenue | \$ 112,874 | 112,874 | 112,874 |
| Other Local Revenue | <u>112,874</u> | <u>112,874</u> | <u>112,874</u> |
| Total Revenue | \$ 3,917,647 | \$ 3,661,587 | \$ 3,495,095 |
| Expenses | | | |
| Certificated Salaries | | | |
| 1100 Teachers' Salaries | \$ 492,463 | 492,463 | 461,429 |
| 1175 Teachers' Extra Duty/Stipends | \$ 12,500 | 16,000 | 31,679 |
| 1300 Administrators' Salaries | \$ 351,170 | 351,170 | 333,518 |
| | <u>856,133</u> | <u>859,633</u> | <u>826,626</u> |
| Classified Salaries | | | |
| 2100 Instructional Salaries | \$ 379,993 | 379,993 | 288,019 |
| 2200 Support Salaries | \$ 38,896 | 38,896 | 48,434 |
| 2300 Classified Administrators' Salaries | \$ - | - | 21,330 |
| 2400 Clerical and Office Staff Salaries | \$ 111,759 | 111,759 | 98,092 |
| | <u>530,649</u> | <u>530,649</u> | <u>455,875</u> |
| Benefits | | | |
| 3301 OASDI | 85,981 | 85,981 | 79,283 |
| 3311 Medicare | 20,108 | 20,108 | 20,363 |
| 3401 Health and Welfare | 132,600 | 132,600 | 147,294 |
| 3501 State Unemployment | 13,230 | 13,230 | 8,832 |
| 3601 Workers' Compensation | 24,609 | 22,645 | 24,839 |
| 3901 Other Benefits | 8,789 | 6,000 | 6,169 |

FY25-26 Oakland Charter Academy

Multi-Year Forecast

Revised 05/08/26



| | 2025-26 | 2025-26 | 2025-26 |
|---|-------------|-------------|----------|
| | 1st Interim | 2nd Interim | Forecast |
| | 285,317 | 280,564 | 286,780 |
| Books and Supplies | | | |
| 4100 Textbooks and Core Curricula | 75,746 | 91,000 | 94,565 |
| 4302 School Supplies | 15,000 | 5,000 | 5,309 |
| 4303 Technology Supplies | 1,500 | 2,000 | 1,559 |
| 4305 Software | 67,000 | 25,000 | 24,928 |
| 4310 Office Expense | 15,000 | 10,000 | 9,167 |
| 4311 Business Meals | 1,500 | 2,500 | 2,500 |
| 4315 Custodial Supplies | 10,000 | 10,000 | 9,100 |
| 4320 Educational Software | 18,900 | 10,000 | 10,000 |
| 4326 Art & Music Supplies | 2,000 | 2,000 | 2,135 |
| 4327 MS/HS Sports Supplies | 3,243 | 4,112 | 4,569 |
| 4328 Student Activity Supplies & Materials | 5,000 | 5,000 | 2,559 |
| 4335 PE Supplies | 250 | 250 | 1,600 |
| 4350 Uniforms | 12,866 | 12,866 | 12,866 |
| 4420 Noncapitalized Computer Equipment | 10,000 | 15,000 | 14,700 |
| 4700 Food Services | 83,275 | 83,275 | 91,901 |
| 4720 Other Food | 2,500 | 5,000 | 3,946 |
| | 323,780 | 283,003 | 291,405 |
| Subagreement Services | | | |
| 5102 Special Education | 150,000 | 150,000 | 150,111 |
| 5103 Substitute Teacher | 457,394 | 457,394 | 535,748 |
| 5104 Transportation | 10,000 | 10,000 | 10,100 |
| 5105 Security | 8,000 | 8,000 | 6,500 |
| 5106 Other Educational Consultants | 5,000 | - | 13,100 |
| | 630,394 | 625,394 | 715,559 |
| Operations and Housekeeping | | | |
| 5201 Auto and Travel | 500 | 1,000 | - |
| 5300 Dues & Memberships | 15,892 | 20,000 | 20,000 |
| 5400 Insurance | 41,000 | 60,000 | 60,688 |
| 5501 Utilities | 162,500 | 162,500 | 162,500 |
| 5502 Janitorial/Trash Removal | 44,400 | 44,400 | 40,000 |
| 5900 Communications | 12,000 | 10,000 | 11,709 |
| 5901 Postage and Shipping | 900 | 1,000 | 800 |
| | 277,192 | 298,900 | 295,698 |
| Facilities, Repairs and Other Leases | | | |
| 5601 Rent | 362,298 | 362,298 | 362,298 |
| 5603 Equipment Leases | 15,000 | 15,000 | 15,070 |
| 5605 Real/Personal Property Taxes | 10,223 | 17,000 | 18,427 |
| 5610 Repairs and Maintenance | 5,000 | 4,000 | 4,099 |
| 5615 Repairs and Maintenance - Building | 35,000 | 35,000 | 43,903 |
| 5616 Repairs and Maintenance - Computers | - | 250 | 250 |
| | 427,521 | 433,548 | 444,047 |
| Professional/Consulting Services | | | |
| 5801 IT | 10,000 | 7,500 | 5,199 |
| 5802 Audit & Taxes | 17,000 | 17,000 | 17,000 |
| 5803 Legal | 35,000 | 53,222 | 57,379 |
| 5804 Professional Development | 22,000 | 22,000 | 14,175 |
| 5805 General Consulting | 14,200 | 20,000 | 18,670 |
| 5806 Special Activities | 4,000 | 4,000 | 4,500 |
| 5808 Printing | 750 | 500 | 384 |
| 5809 Other taxes and fees | 10,000 | 5,000 | 21,700 |
| 5810 Payroll Service Fee | 8,000 | 8,000 | 4,838 |
| 5811 Management Fee | 391,765 | 366,159 | 349,510 |
| 5812 District Oversight Fee | 26,837 | 26,587 | 26,587 |

FY25-26 Oakland Charter Academy

Multi-Year Forecast

Revised 05/08/26



| | 2025-26 | 2025-26 | 2025-26 |
|--|---------------------|---------------------|---------------------|
| | 1st Interim | 2nd Interim | Forecast |
| 5813 Business Services | 46,560 | 46,560 | 45,764 |
| 5814 SPED Encroachment | 1,881 | 5,000 | 5,289 |
| 5816 Legal Settlement | - | - | (8) |
| 5836 Fingerprinting | 250 | - | - |
| 5851 Marketing and Student Recruiting | 5,000 | 5,573 | 6,871 |
| 5874 Sports | 475 | 475 | 2,815 |
| 5875 Staff Recruiting | 1,277 | 1,908 | 2,106 |
| 5877 Student Activities | 29,000 | 29,000 | 29,000 |
| 5878 Student Assessment | 1,500 | 1,500 | 1,254 |
| | <u>625,495</u> | <u>619,983</u> | <u>613,035</u> |
| Depreciation | | | |
| 6900 Depreciation Expense | 22,327 | 22,327 | 22,327 |
| | <u>22,327</u> | <u>22,327</u> | <u>22,327</u> |
| Interest | | | |
| | - | - | - |
| | <u>-</u> | <u>-</u> | <u>-</u> |
| Total Expenses | \$ 3,978,808 | \$ 3,954,001 | \$ 3,951,352 |
| Surplus (Deficit) | \$ (61,162) | \$ (292,414) | \$ (456,256) |
| Fund Balance, Beginning of Year | \$ 5,199,135 | \$ 5,199,135 | \$ 5,199,936 |
| Fund Balance, End of Year | \$ 5,137,973 | \$ 4,906,721 | \$ 4,743,679 |
| | 129.1% | 124.1% | 120.1% |

Cash Flow Adjustments

| | | |
|--------------------------------------|--|---------------------|
| Surplus (Deficit) | | (456,256) |
| Cash Flows From Operating Activities | | |
| Depreciation/Amortization | | 262,265 |
| Public Funding Receivables | | 551,167 |
| Grants and Contributions Rec. | | 295,689 |
| Due To/From Related Parties | | (2,563) |
| Prepaid Expenses | | 38,775 |
| Other Assets | | - |
| Accounts Payable | | 10,613 |
| Accrued Expenses | | (105,174) |
| Deferred Revenue | | 221,253 |
| Other Liabilities | | (248,782) |
| Cash Flows From Investing Activities | | |
| Purchases of Prop. And Equip. | | - |
| Notes Receivable | | - |
| Cash Flows From Financing Activities | | |
| Proceeds from Factoring | | - |
| Payments on Factoring | | - |
| Proceeds(Payments) on Debt | | - |
| Total Change in Cash | | 566,988 |
| Cash, Beginning of Year | | 4,410,344 |
| Cash, End of Year | | \$ 4,977,332 |

FY25-26 Oakland Charter Academy

Monthly Cash Flow/Forecast FY25-26

Revised 05/08/26

Actuals Through:

3/31/2026

ADA = 175.66



| | Jul-25 | Aug-25 | Sep-25 | Oct-25 | Nov-25 | Dec-25 | Jan-26 | Feb-26 | Mar-26 | Apr-26 | May-26 | Jun-26 | Year-End Accruals | Annual Forecast | Original Budget Total | Favorable / (Unfav.) |
|------------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|-------------------|------------------|-----------------------|----------------------|
| Revenues | | | | | | | | | | | | | | | | |
| State Aid - Revenue Limit | | | | | | | | | | | | | | | | |
| 8011 | - | 81,147 | 81,147 | 146,062 | 146,062 | 146,062 | 146,062 | 146,062 | 100,827 | 185,563 | 185,563 | 185,563 | (55,138) | 1,494,982 | 1,898,706 | (403,724) |
| 8012 | - | - | - | - | - | - | - | - | - | - | - | - | - | 360,570 | 36,800 | 323,770 |
| 8019 | (11,383) | - | - | - | - | (220,644) | - | - | 9,802 | - | - | - | - | (222,225) | (232,027) | 9,802 |
| 8096 | - | 48,144 | 160,481 | 64,192 | 64,192 | 64,192 | 64,192 | 64,192 | 139,537 | 36,707 | 36,707 | 36,707 | (29,416) | 685,638 | 723,172 | (37,534) |
| | (11,383) | 129,291 | 371,459 | 210,254 | 210,254 | (10,390) | 340,086 | 146,062 | 343,095 | 222,270 | 222,270 | 222,270 | (76,576) | 2,318,965 | 2,426,651 | (107,686) |
| Federal Revenue | | | | | | | | | | | | | | | | |
| 8181 | - | - | - | - | - | - | - | - | - | - | - | - | 31,220 | 31,220 | 32,190 | (970) |
| 8220 | - | - | - | 4,040 | 8,188 | 9,194 | 3,336 | 6,643 | 7,169 | - | 6,363 | 6,363 | 6,363 | 61,498 | 76,074 | (14,576) |
| 8290 | - | - | - | - | - | - | - | - | - | - | - | - | - | 86,959 | 86,918 | 41 |
| 8291 | - | - | - | - | - | - | - | - | - | - | - | - | - | 10,140 | 10,147 | (7) |
| 8296 | - | - | - | - | - | - | - | - | - | 2,500 | - | - | - | 10,000 | 10,000 | - |
| 8299 | - | - | - | - | - | 7,742 | - | - | - | - | - | - | - | 7,742 | 7,742 | - |
| | - | - | - | 4,040 | 8,188 | 16,936 | 3,336 | 6,643 | 7,169 | 8,863 | 6,363 | 6,363 | 139,655 | 207,559 | 223,071 | (15,512) |
| Other State Revenue | | | | | | | | | | | | | | | | |
| 8311 | 9,162 | 9,496 | 17,092 | 17,092 | - | 17,092 | 34,184 | - | 34,184 | 15,868 | 15,868 | 15,868 | (2,448) | 183,459 | 165,541 | 17,918 |
| 8520 | - | - | - | 2,509 | 5,087 | 5,708 | 5,363 | 4,119 | 4,460 | 615 | 615 | 615 | 1,231 | 30,322 | 7,201 | 23,121 |
| 8545 | - | - | - | - | - | 134,623 | - | - | - | - | 71,229 | - | - | 284,915 | 284,915 | (0) |
| 8550 | - | - | - | - | 4,189 | - | - | - | - | - | - | - | - | 4,189 | 4,248 | (59) |
| 8560 | - | - | - | - | - | - | 16,848 | - | - | 14,109 | - | - | - | 47,955 | 50,592 | (2,637) |
| 8598 | - | - | - | - | - | (49,749) | (1,683) | - | 3,323 | - | - | - | - | (48,109) | (51,432) | 3,323 |
| 8599 | - | 866 | 866 | 1,559 | 3,246 | 1,559 | 1,559 | 1,559 | 98,139 | 85,509 | 1,537 | 1,537 | 155,030 | 352,967 | 437,926 | (84,959) |
| | 9,162 | 10,362 | 17,958 | 21,160 | 12,522 | 109,233 | 56,272 | 5,678 | 140,106 | 116,101 | 89,249 | 18,021 | 249,875 | 855,698 | 898,991 | (43,294) |
| Other Local Revenue | | | | | | | | | | | | | | | | |
| 8690 | - | - | - | - | 191 | - | - | - | - | 11,345 | 11,345 | - | 89,993 | 112,874 | 112,874 | - |
| | 191 | - | - | - | - | - | - | - | - | 11,345 | 11,345 | - | 89,993 | 112,874 | 112,874 | - |
| Total Revenue | (2,030) | 139,653 | 389,417 | 235,455 | 230,964 | 115,779 | 399,695 | 158,383 | 490,370 | 358,579 | 329,228 | 246,654 | 402,947 | 3,495,095 | 3,661,587 | (166,492) |
| Expenses | | | | | | | | | | | | | | | | |
| Certificated Salaries | | | | | | | | | | | | | | | | |
| 1100 | - | 36,654 | 38,744 | 46,568 | 46,887 | 41,637 | 44,792 | 38,463 | 40,572 | 41,789 | 42,431 | 42,892 | - | 461,429 | 492,463 | 31,035 |
| 1175 | 2,000 | 1,400 | 1,476 | 1,626 | 925 | 1,250 | 600 | 8,575 | 5,733 | 2,698 | 2,698 | 2,698 | - | 31,679 | 16,000 | (15,679) |
| 1300 | 11,612 | 16,660 | 16,660 | 16,660 | 28,101 | 29,264 | 29,264 | 68,240 | 29,264 | 29,264 | 29,264 | 29,264 | - | 333,518 | 351,170 | 17,652 |
| | 13,612 | 54,714 | 56,880 | 64,855 | 75,912 | 72,151 | 74,656 | 115,278 | 75,569 | 73,752 | 74,393 | 74,854 | - | 826,626 | 859,633 | 33,007 |
| Classified Salaries | | | | | | | | | | | | | | | | |
| 2100 | - | 27,858 | 27,371 | 30,343 | 19,072 | 24,726 | 25,831 | 25,515 | 29,169 | 26,236 | 26,033 | 25,866 | - | 288,019 | 379,993 | 91,974 |
| 2200 | 178 | 5,947 | 7,113 | 6,735 | 2,617 | 4,260 | 3,979 | 3,765 | 4,116 | 3,241 | 3,241 | 3,241 | - | 48,434 | 38,896 | (9,537) |
| 2300 | - | - | - | - | - | - | - | 21,330 | - | - | - | - | - | 21,330 | - | (21,330) |
| 2400 | 6,886 | 9,798 | 9,735 | 10,372 | 8,798 | 9,352 | 9,845 | 1,026 | 4,340 | 9,313 | 9,313 | 9,313 | - | 98,092 | 111,759 | 13,667 |
| | 7,064 | 43,603 | 44,219 | 47,450 | 30,487 | 38,338 | 39,655 | 51,636 | 37,624 | 38,790 | 38,587 | 38,420 | - | 455,875 | 530,649 | 74,774 |
| Benefits | | | | | | | | | | | | | | | | |
| 3301 | 1,264 | 6,067 | 6,267 | 6,947 | 6,537 | 7,067 | 7,022 | 10,150 | 6,957 | 6,978 | 7,005 | 7,023 | - | 79,283 | 85,981 | 6,698 |
| 3311 | 296 | 1,419 | 1,466 | 1,625 | 1,529 | 1,653 | 1,642 | 2,374 | 1,627 | 2,237 | 2,245 | 2,251 | - | 20,363 | 20,108 | (254) |
| 3401 | 9,984 | (1,471) | 14,556 | 16,319 | 23,529 | 14,641 | 18,419 | (4,935) | 13,352 | 14,300 | 14,300 | 14,300 | - | 147,294 | 132,600 | (14,694) |
| 3501 | - | 177 | 344 | 106 | 73 | 2,944 | 4,679 | (1,565) | 90 | 662 | 662 | 662 | - | 8,832 | 13,230 | 4,398 |
| 3601 | 5,032 | 1,258 | 1,258 | 1,355 | 1,887 | - | 3,774 | 1,887 | 1,887 | 2,159 | 2,168 | 2,174 | - | 24,839 | 22,645 | (2,194) |
| 3901 | 412 | 944 | (509) | 165 | (70) | 667 | 1,288 | 906 | 45 | 771 | 774 | 776 | - | 6,169 | 6,000 | (169) |
| | 16,987 | 8,394 | 23,381 | 26,517 | 33,485 | 26,972 | 36,823 | 8,816 | 23,959 | 27,106 | 27,154 | 27,186 | - | 286,780 | 280,564 | (6,217) |
| Books and Supplies | | | | | | | | | | | | | | | | |
| 4100 | - | - | 43,500 | 6,800 | - | - | 4,700 | 39,566 | - | - | - | - | - | 94,565 | 91,000 | (3,565) |
| 4302 | - | 635 | - | 70 | 39 | - | 91 | 674 | - | 1,900 | 1,900 | - | - | 5,309 | 5,000 | (309) |
| 4303 | - | 303 | 471 | 474 | - | - | 295 | - | - | 8 | 8 | - | - | 1,559 | 2,000 | 441 |
| 4305 | - | 4,646 | 563 | 3,106 | - | - | - | - | 1,063 | 5,917 | 5,917 | 3,717 | - | 24,928 | 25,000 | 72 |
| 4310 | - | 1,161 | 126 | 1,358 | 633 | - | - | 264 | - | 1,875 | 1,875 | 1,875 | - | 9,167 | 10,000 | 833 |
| 4311 | - | - | - | - | 32 | 406 | 308 | 360 | - | 375 | 375 | 644 | - | 2,500 | 2,500 | (0) |
| 4315 | 569 | - | 294 | 1,713 | 437 | - | 689 | 1,095 | - | 758 | 758 | 2,787 | - | 9,100 | 10,000 | 900 |
| 4320 | - | 653 | - | 2,994 | - | - | - | 2,516 | - | 1,417 | 1,417 | 1,004 | - | 10,000 | 10,000 | 0 |
| 4326 | - | 282 | 253 | - | (76) | 144 | 659 | 187 | 369 | 158 | 158 | - | - | 2,135 | 2,000 | (135) |
| 4327 | - | 597 | 2,645 | - | 869 | - | - | 307 | - | 75 | 75 | - | - | 4,569 | 4,112 | (457) |
| 4328 | - | 2,621 | - | - | (145) | - | - | - | - | 42 | 42 | - | - | 2,559 | 5,000 | 2,441 |
| 4335 | - | - | - | - | - | - | - | - | - | 133 | 133 | 1,333 | - | 1,600 | 250 | (1,350) |
| 4360 | - | 12,866 | - | - | - | - | - | - | - | - | - | - | - | 12,866 | 12,866 | - |
| 4420 | - | - | - | 6,589 | - | - | - | - | - | - | - | - | 8,111 | 14,700 | 15,000 | 300 |
| 4700 | - | - | 9,917 | 12,559 | 13,033 | 8,166 | 9,966 | 3,086 | 10,133 | 8,347 | 8,347 | 8,347 | - | 91,901 | 83,275 | (8,626) |
| 4720 | 759 | 1,202 | 30 | 473 | 164 | 451 | 116 | 73 | 80 | 200 | 200 | 200 | - | 3,946 | 5,000 | 1,054 |
| | 1,327 | 24,966 | 57,799 | 36,134 | 14,986 | 9,166 | 16,824 | 48,129 | 11,644 | 21,206 | 21,206 | 28,019 | - | 291,405 | 283,003 | (8,402) |
| Subagreement Services | | | | | | | | | | | | | | | | |
| 5102 | - | - | 2,227 | 39,127 | - | 15,063 | 26,298 | 8,158 | 4,556 | 8,227 | 8,227 | 8,227 | 30,000 | 150,111 | 150,000 | (111) |
| 5103 | - | - | 73,993 | 38,603 | 107,707 | 7,135 | 75,799 | 96,477 | 111,753 | 8,227 | 8,227 | 8,227 | - | 535,748 | 457,394 | (78,354) |
| 5104 | - | - | - | - | - | - | 566 | - | 982 | 1,191 | 1,191 | 6,170 | - | 10,000 | 10,000 | (0) |
| 5105 | 779 | 354 | 354 | 485 | - | 1,218 | 354 | 317 | 317 | 591 | 591 | 1,142 | - | 6,500 | 8,000 | 1,500 |
| 5106 | - | - | - | - | - | - | - | - | - | 1,310 | 1,310 | 10,480 | - | 13,100 | - | (13,100) |
| | 779 | 354 | 76,174 | 78,215 | 107,707 | 23,416 | 103,016 | 104,952 | 117,608 | 19,546 | 19,546 | 34,247 | 30,000 | 715,559 | 625,394 | (90,165) |
| Operations and Housekeeping | | | | | | | | | | | | | | | | |
| 5201 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 1,000 | 1,000 |
| 5300 | - | - | - | 15,892 | - | 222 | - | 120 | - | 633 | 633 | 2,500 | - | 20,000 | 20,000 | (0) |
| 5400 | 14,643 | 3,661 | 3,661 | 15,144 | 2,563 | - | 5,125 | - | 5,125 | 6,383 | 4,383 | - | - | 60,688 | 60,000 | (688) |
| 5501 | 3,686 | 6,304 | 5,514 | 7,336 | 5,383 | 12,399 | 49,616 | 6,783 | 6,204 | 13,425 | 13,425 | 13,425 | 19,001 | 162,500 | 162,500 | (0) |
| 5502 | - | 3,500 | 3,500 | 3,500 | - | 7,000 | 3,500 | 3,500 | 3,500 | 3,333 | 3,333 | 5,333 | - | 40,000 | 44,400 | 4,400 |
| 5900 | (63) | 1,236 | 1,030 | 396 | 1,060 | 801 | 880 | 1,460 | 1,283 | 1,208 | 1,208 | 1,208 | - | 11,709 | 10,000 | (1,709) |
| 5901 | | | | | | | | | | | | | | | | |

FY25-26 Oakland Charter Academy

Monthly Cash Flow/Forecast FY25-26

Revised 05/08/26

Actuals Through:

3/31/2026

ADA = 175.66



| | Jul-25 | Aug-25 | Sep-25 | Oct-25 | Nov-25 | Dec-25 | Jan-26 | Feb-26 | Mar-26 | Apr-26 | May-26 | Jun-26 | Year-End Accruals | Annual Forecast | Original Budget Total | Favorable / (Unfav.) |
|---|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-------------------|-----------------|-----------------------|----------------------|
| 5615 Repairs and Maintenance - | - | 1,720 | 3,058 | 1,945 | 101 | 3,029 | 1,681 | 3,356 | 24,579 | 2,217 | 2,217 | - | - | 43,903 | 35,000 | (8,903) |
| 5616 Repairs and Maintenance - | - | - | - | - | - | - | - | - | - | 125 | 125 | - | - | 250 | 250 | - |
| | 60,617 | 33,145 | 4,155 | 60,177 | 2,261 | 33,800 | 41,765 | 41,445 | 86,701 | 35,641 | 35,641 | 8,698 | - | 444,047 | 433,548 | (10,499) |
| Professional/Consulting Services | | | | | | | | | | | | | | | | |
| 5801 IT | - | 1,036 | - | 788 | - | - | - | - | - | 1,125 | 1,125 | 1,125 | - | 5,199 | 7,500 | 2,301 |
| 5802 Audit & Taxes | - | 1,649 | 200 | - | - | 2,323 | 1,508 | - | 597 | - | - | 10,723 | - | 17,000 | 17,000 | (0) |
| 5803 Legal | - | 3,497 | - | 26,880 | 4,543 | 14,195 | 4,108 | 4,158 | - | - | - | - | - | 57,379 | 53,222 | (4,158) |
| 5804 Professional Development | - | 98 | 348 | 10,988 | 282 | (93) | 961 | (229) | - | 910 | 910 | - | - | 14,175 | 22,000 | 7,825 |
| 5805 General Consulting | 1,137 | 7 | - | 989 | 7,166 | 989 | 2,114 | 1,031 | 2,696 | 1,270 | 1,270 | - | - | 18,760 | 20,000 | 1,330 |
| 5806 Special Activities | - | 304 | - | - | - | - | - | - | - | - | - | 4,196 | - | 4,500 | 4,000 | (500) |
| 5808 Printing | - | 216 | - | - | - | - | - | 168 | - | - | - | - | - | 384 | 500 | 116 |
| 5809 Other taxes and fees | 144 | 156 | 281 | 25 | 362 | 172 | 133 | 231 | 373 | 2,170 | 2,170 | 15,483 | - | 21,700 | 5,000 | (16,700) |
| 5810 Payroll Service Fee | 125 | 338 | 628 | 556 | 586 | 590 | 590 | 754 | 554 | 58 | 58 | - | - | 4,838 | 8,000 | 3,162 |
| 5811 Management Fee | - | - | - | - | - | - | - | - | - | - | - | 349,510 | - | 349,510 | 366,159 | 16,649 |
| 5812 District Oversight Fee | - | - | - | - | 20,149 | - | - | - | - | - | - | - | - | 26,587 | 26,587 | (0) |
| 5813 Business Services | 2,088 | 2,088 | 2,088 | 2,088 | - | 4,320 | 2,176 | 2,160 | - | 7,189 | 7,189 | 7,189 | 7,189 | 45,764 | 46,560 | 796 |
| 5814 SPED Encroachment | 82 | 415 | 692 | 692 | - | 692 | 1,384 | - | 1,332 | - | - | - | - | 5,289 | 5,000 | (289) |
| 5816 Legal Settlement | - | - | - | - | (8) | - | - | - | - | - | - | - | - | (8) | - | 8 |
| 5851 Marketing and Student Recruiting | 199 | 233 | 522 | 1,008 | - | - | 3,610 | 699 | 600 | - | - | - | - | 6,871 | 5,573 | (1,299) |
| 5874 Sports | - | - | - | 475 | - | - | - | - | 2,280 | 30 | 30 | - | - | 2,815 | 475 | (2,340) |
| 5875 Staff Recruiting | - | 582 | 695 | 631 | - | - | - | 198 | - | - | - | - | - | 2,106 | 1,908 | (198) |
| 5877 Student Activities | - | 1,440 | - | 4,100 | 3,500 | 2,200 | 2,634 | 2,613 | 1,500 | 230 | 230 | - | 10,553 | 29,000 | 29,000 | (0) |
| 5878 Student Assessment | - | - | - | - | 1,254 | - | - | - | - | - | - | - | - | 1,254 | 1,500 | 246 |
| | 3,775 | 12,059 | 5,454 | 49,220 | 37,836 | 25,388 | 19,218 | 11,783 | 9,933 | 12,982 | 12,982 | 388,225 | 24,180 | 613,035 | 619,983 | 6,948 |
| Depreciation | | | | | | | | | | | | | | | | |
| 6900 Depreciation Expense | 1,861 | 1,861 | 1,861 | 1,861 | 1,861 | 1,861 | 1,861 | 1,861 | 1,861 | 1,861 | 1,861 | 1,861 | - | 22,327 | 22,327 | (0) |
| | 1,861 | 1,861 | 1,861 | 1,861 | 1,861 | 1,861 | 1,861 | 1,861 | 1,861 | 1,861 | 1,861 | 1,861 | - | 22,327 | 22,327 | (0) |
| Interest | | | | | | | | | | | | | | | | |
| | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Tuition | | | | | | | | | | | | | | | | |
| | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Expenses | 124,288 | 193,796 | 299,571 | 390,804 | 313,959 | 251,513 | 392,986 | 395,818 | 381,011 | 255,948 | 254,434 | 624,043 | 73,181 | 3,951,352 | 3,954,001 | 2,649 |
| Monthly Surplus (Deficit) | (126,317) | (54,143) | 89,847 | (155,350) | (82,995) | (135,734) | 6,709 | (237,435) | 109,359 | 102,631 | 74,794 | (377,389) | 329,766 | (456,256) | (292,414) | (163,842) |
| Cash Flow Adjustments | | | | | | | | | | | | | | | | |
| Monthly Surplus (Deficit) | (126,317) | (54,143) | 89,847 | (155,350) | (82,995) | (135,734) | 6,709 | (237,435) | 109,359 | 102,631 | 74,794 | (377,389) | 329,766 | (456,257) | | |
| Cash flows from operating activities | | | | | | | | | | | | | | | | |
| Depreciation/Amortization | 1,861 | 1,861 | 1,861 | 107,785 | 28,516 | 28,590 | 28,663 | 28,737 | 28,811 | 1,861 | 1,861 | 1,861 | - | 262,265 | | |
| Public Funding Receivables | 695,716 | 59,651 | - | 11,820 | 65,732 | 25,593 | 5,528 | 90,075 | - | - | - | - | (402,947) | 551,167 | | |
| Grants and Contributions Rec. | 2,500 | - | - | - | 12,740 | 279,917 | 532 | - | - | - | - | - | - | 295,689 | | |
| Due To/From Related Parties | - | - | - | - | - | - | (2,563) | - | - | - | - | - | - | (2,563) | | |
| Prepaid Expenses | 36,212 | - | - | - | - | (31,049) | - | - | 33,612 | - | - | - | - | 38,775 | | |
| Other Assets | | | | | | | | | | | | | | | | |
| Accounts Payable | (41,613) | 3,108 | 29,923 | (55,070) | (4,754) | 4,754 | - | 119 | 966 | - | - | - | 73,181 | 10,613 | | |
| Accrued Expenses | (58,633) | 17,107 | (15,896) | (3,497) | (12,941) | 670 | (9,411) | (8,751) | (13,822) | - | - | - | - | (105,174) | | |
| Deferred Revenue | - | 11,312 | 11,312 | 68,301 | 42,280 | 12,620 | 20,362 | 36,342 | 18,732 | - | - | (8) | - | 221,253 | | |
| Other Liabilities | - | - | - | (107,711) | (27,102) | (28,382) | (28,455) | (28,529) | (28,603) | - | - | - | - | (248,782) | | |
| Cash flows from investing activities | | | | | | | | | | | | | | | | |
| Purchases of Prop. And Equip. | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| Notes Receivable | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| Cash flows from financing activities | | | | | | | | | | | | | | | | |
| Proceeds from Factoring | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| Payments on Factoring | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| Proceeds(Payments) on Debt | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| Total Change in Cash | 509,725 | 38,896 | 117,046 | (133,723) | 21,477 | 156,979 | 23,928 | (122,006) | 149,055 | 104,492 | 76,654 | (375,537) | | | | |
| Cash, Beginning of Month | 4,410,344 | 4,920,069 | 4,958,965 | 5,076,011 | 4,942,289 | 4,963,766 | 5,120,745 | 5,144,673 | 5,022,668 | 5,171,723 | 5,276,214 | 5,352,868 | | | | |
| Cash, End of Month | 4,920,069 | 4,958,965 | 5,076,011 | 4,942,289 | 4,963,766 | 5,120,745 | 5,144,673 | 5,022,668 | 5,171,723 | 5,276,214 | 5,352,868 | 4,977,332 | | | | |

Coversheet

2026-27 Budget Preview

Section: III. Committee Business: Discussion Items
Item: B. 2026-27 Budget Preview
Purpose: Discuss
Submitted by:
Related Material: FY26-27_AMPS BJE_ Prelim. Budget Presentation.pdf
FY26-27_AMPS RCA_ Prelim. Budget Presentation.pdf
FY26-27_AMPS JHHS_ Prelim. Budget Presentation.pdf



Benito Juarez Elementary

Preliminary Budget Presentation – FY 2026–27

Highlights

- **2.87%** COLA projected for LCFF and other programs
- This model generates surpluses in 26-27 & the out years
- Fund Balance for out years projected at a healthy ~ 37 %
- Model will be revised when we receive the May revised Budget from Gov's Office.

| Enrollment & Per Pupil Data | Budget |
|-----------------------------|----------|
| Average Enrollment | 475 |
| ADA | 442 |
| Attendance Rate | 93.0% |
| Unduplicated % | 85.0% |
| Revenue per ADA | \$21,473 |
| Expenses per ADA | \$21,238 |

| | 2025-26 Prior Year | 2026-27 Budget | 2027-28 Forecast | 2028-29 Forecast |
|---------------------------------|-----------------------|---------------------|---------------------|---------------------|
| Assumptions | | | | |
| State COLA | n/a | 2.87% | 3.06% | 3.34% |
| Other Revenue COLA | n/a | n/a | 0.00% | 0.00% |
| Expense COLA | n/a | 3.08% | 2.75% | 2.68% |
| Enrollment | | 475.00 | 475.00 | 475.00 |
| Average Daily Attendance | 429.32 | 441.75 | 441.75 | 441.75 |
| Total Revenue | \$ 9,031,154 | \$ 9,485,498 | \$ 9,719,050 | \$ 9,984,175 |
| Total Expenses | \$ 9,000,074 | \$ 9,381,968 | \$ 9,593,723 | \$ 9,841,862 |
| Surplus (Deficit) | \$ 31,079 | \$ 103,530 | \$ 125,327 | \$ 142,312 |
| Fund Balance, Beginning of Year | \$ 3,295,326 | \$ 3,326,405 | \$ 3,429,936 | \$ 3,555,262 |
| Fund Balance, End of Year | \$ 3,326,405 | \$ 3,429,936 | \$ 3,555,262 | \$ 3,697,575 |
| | 37.0% | 36.6% | 37.1% | 37.6% |



Revenue

2026-27: Revenue Projected at \$9,485,495. Per ADA average is \$21,473

- State Aid: \$6.478 Mil (68 % of Total Revenue). Primarily driven by ADA
- Federal Revenue: Projected at \$414K.
 - Title Funds (I,II& IV) projected at \$214K;
 - SPED funding of \$69K
 - Child Nutrition programs at \$131K.

| | 2026-27 | 2027-28 | 2028-29 |
|---|--------------------|--------------------|--------------------|
| | <i>Year 0</i> | <i>Year 1</i> | <i>Year 2</i> |
| <i>Summary of Revenue Programs</i> | | | |
| State Aid - Revenue Limit | \$6,478,138 | \$6,667,554 | \$6,894,601 |
| Federal Revenue | 414,913 | 422,158 | 422,158 |
| Other State Revenue | 2,459,077 | 2,495,968 | 2,534,046 |
| Other Local Revenue | 133,370 | 133,370 | 133,370 |
| Total Revenues | \$9,485,498 | \$9,719,050 | \$9,984,175 |
| <i>State Revenues as % of Total</i> | <i>68.3%</i> | <i>68.6%</i> | <i>69.1%</i> |
| <i>Revenues per ADA</i> | <i>\$21,473</i> | <i>\$22,001</i> | <i>\$22,601</i> |

Revenue Continued

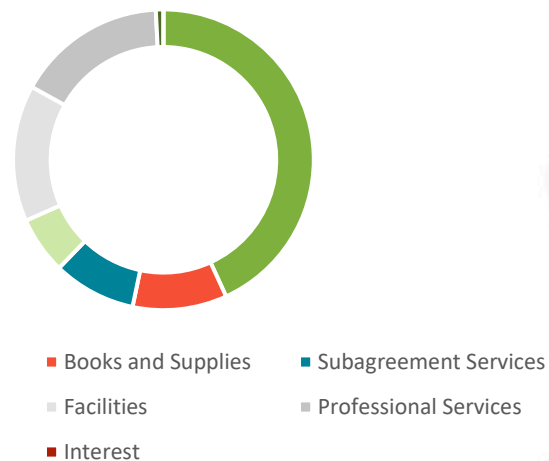
- Other State revenue projected at \$2.459 Mil is a significant source of Funding.
 - \$440K in State SPED Funding
 - \$601K in SB740 Facilities Funding
 - \$120K in State lottery
 - Other State Revenue includes \$983K in ELOP; \$73K in Prop 28 Arts & Music & 152K in ASES
- Additionally, \$133 K projected from local Parcel tax measures.

| | 2026-27 <i>Year 0</i> | 2027-28 <i>Year 1</i> | 2028-29 <i>Year 2</i> |
|-----------------------------------|---------------------------------|---------------------------------|---------------------------------|
| <i>Other State Revenue</i> | | | |
| State Special Education | \$440,867 | \$454,357 | \$469,533 |
| Child Nutrition | 48,455 | 52,903 | 58,204 |
| School Facilities (SB740) | 601,531 | 619,938 | 621,622 |
| Mandated Cost | 9,020 | 9,565 | 9,885 |
| State Lottery | 120,156 | 120,156 | 120,156 |
| Prior Year Revenue | - | - | - |
| Other State Revenue | 1,239,049 | 1,239,049 | 1,254,647 |
| Total Other State Revenue | \$2,459,077 | \$2,495,968 | \$2,534,046 |

Expenses

- Annual Expenses Projected at \$9,381,968. Per ADA average is \$21,238.
- Second Interim Forecasts Have been rolled forward & COLA of 3.08 % has been applied.
- Full Staffing planned for next year, vacancies will result in lower personnel spend offset by higher costs in Sub-agreement services to cover costs of Subs. Personnel costs @ 43% of Total Expenses
- Per Current Budget Plan, Monthly Burn Projected to be \$781,831

| | Budget |
|-----------------------|---------------------|
| Expenses | |
| Certificated Salaries | \$ 2,203,530 |
| Classified Salaries | 1,139,825 |
| Benefits | 705,320 |
| Books and Supplies | 951,881 |
| Subagreement Services | 836,205 |
| Operations | 577,905 |
| Facilities | 1,377,320 |
| Professional Services | 1,513,866 |
| Depreciation | 76,115 |
| Interest | - |
| Total Expenses | \$ 9,381,968 |



Fund & Cash Balance

- Surplus of \$103,530 Projected for FY26-27. Surplus projected for out years as well
- Fund Balance is healthy and well above CDE requirement
- Beginning Fund balance subject to change in anticipation of the June 2026 financial close
- Cash Balance at the end of 26-27 Projected at \$5.036 Mil.
- Cash position remains strong at each monthly close. No Borrowing or factoring needed

| | | | | |
|----------------------------------|---------------------|---------------------|---------------------|---------------------|
| Surplus (Deficit) | <u>\$ 31,079</u> | <u>\$ 103,530</u> | <u>\$ 125,327</u> | <u>\$ 142,312</u> |
| Fund Balance, Beginning of Year | <u>\$ 3,295,326</u> | <u>\$ 3,326,405</u> | <u>\$ 3,429,936</u> | <u>\$ 3,555,262</u> |
| Fund Balance, End of Year | <u>\$ 3,326,405</u> | <u>\$ 3,429,936</u> | <u>\$ 3,555,262</u> | <u>\$ 3,697,575</u> |
| | 37.0% | 36.6% | 37.1% | 37.6% |



Richmond Charter Academy

Preliminary Budget Presentation – FY 2026–27

Highlights

- **2.87%** COLA projected for LCFF in 26-27
- Enrollment Projected at 330; with 93 % attendance
- Budget generates Surplus in 26-27 & potential deficits in the out years
- Leadership is reviewing options for 27-28 and out years to achieve surplus
- Fund Balance at YE 26-27 projected at ~ 31.7 %
- Model will be revised with data from May revised Budget

| Enrollment & Per Pupil Data | Budget |
|-----------------------------|----------|
| Average Enrollment | 330 |
| ADA | 307 |
| Attendance Rate | 93.0% |
| Unduplicated % | 84.2% |
| Revenue per ADA | \$19,319 |
| Expenses per ADA | \$19,062 |

| | 2025-26 2nd Interim Budget | 2026-27 Budget | 2027-28 Forecast | 2028-29 Forecast |
|---------------------------------|----------------------------------|---------------------|---------------------|---------------------|
| Assumptions | | | | |
| State COLA | | 2.87% | 3.06% | 3.34% |
| Expense COLA | | 3.08% | 2.75% | 2.68% |
| Enrollment | 292.00 | 330.00 | 330.00 | 330.00 |
| Average Daily Attendance | 274.48 | 306.90 | 306.90 | 306.90 |
| Total Revenue | \$ 5,534,199 | \$ 5,928,967 | \$ 6,084,041 | \$ 6,259,078 |
| Total Expenses | \$ 5,750,655 | \$ 5,850,077 | \$ 6,224,731 | \$ 6,281,776 |
| Surplus (Deficit) | \$ (216,456) | \$ 78,891 | \$ (140,689) | \$ (22,699) |
| Fund Balance, Beginning of Year | \$ 970,518 | \$ 754,062 | \$ 832,952 | \$ 692,263 |
| Fund Balance, End of Year | \$ 754,062 | \$ 832,952 | \$ 692,263 | \$ 669,564 |
| | 13.1% | 14.2% | 11.1% | 10.7% |



Revenue

2026-27: Revenue Projected at \$5,928,967. Per ADA average is \$19,319

- State Aid: \$4.270 Mil (72% of Total Revenue). Revenue driven by ADA

- Base Grant of \$3.351 Mil.
- Supplemental & Concentration grant of \$918,599 .

- Federal Revenue: Projected at \$293K.

- Title Funds (I,II& IV) projected at \$133K;
- SPED funding of \$51 K
- Child Nutrition programs at \$108K.

| | 2026-27 Year 0 |
|------------------------------------|-------------------|
| Federal Revenue | |
| Special Education - Entitlement | \$51,520 |
| Federal Child Nutrition | 108,422 |
| Title I, Part A - Basic Low Income | 109,940 |
| Title II, Part A - Teacher Quality | 13,126 |
| Other Federal Revenue | 10,000 |
| Total Federal Revenue | \$293,008 |

| | 2026-27 Year 0 | 2027-28 Year 1 | 2028-29 Year 2 |
|-------------------------------------|--------------------|--------------------|--------------------|
| Summary of Revenue Programs | | | |
| State Aid - Revenue Limit | \$4,270,357 | \$4,400,954 | \$4,548,104 |
| Federal Revenue | 293,008 | 294,618 | 294,618 |
| Other State Revenue | 1,275,273 | 1,298,140 | 1,326,027 |
| Other Local Revenue | 90,329 | 90,329 | 90,329 |
| Total Revenues | \$5,928,967 | \$6,084,041 | \$6,259,078 |
| <i>State Revenues as % of Total</i> | <i>72.0%</i> | <i>72.3%</i> | <i>72.7%</i> |
| <i>Revenues per ADA</i> | <i>\$19,319</i> | <i>\$19,824</i> | <i>\$20,395</i> |

Revenue Continued

- Other State revenue projected at \$ 1.275 Mil is a significant source of Funding.
 - \$306K in State SPED Funding
 - \$417K in SB740 Facilities Funding
 - \$8 K in State lottery
 - Other State Revenue includes: \$210,971 in ELOP, \$162,989 in ASES; \$57,181 in Prop 28
- Additionally, \$ 90,329 projected from local Parcel tax measures.

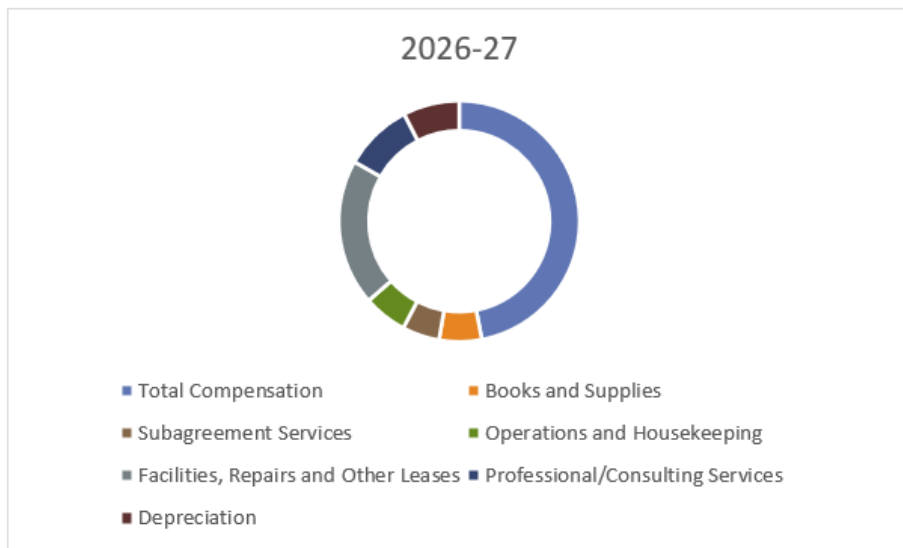
| | 2026-27 | 2027-28 | 2028-29 |
|-----------------------------------|--------------------|--------------------|--------------------|
| | <i>Year 0</i> | <i>Year 1</i> | <i>Year 2</i> |
| <i>Other State Revenue</i> | | | |
| State Special Education | \$306,286 | \$315,659 | \$326,202 |
| Child Nutrition | 10,262 | 10,576 | 10,930 |
| School Facilities (SB740) | 417,906 | 430,694 | 431,864 |
| Mandated Cost | 6,253 | 6,645 | 6,867 |
| State Lottery | 83,477 | 83,477 | 83,477 |
| Other State Revenue | 451,090 | 451,090 | 466,688 |
| Total Other State Revenue | \$1,275,273 | \$1,298,140 | \$1,326,027 |

Expenses

- Annual Expenses Projected at \$5,580,077. Per ADA average is \$19,062.
- Second Interim Forecasts Have been rolled forward & COLA of 3.08 % has been applied.
- Per Current Budget Plan, Monthly Burn Projected to be \$487,506.42



| | Budget |
|-----------------------|---------------------|
| Expenses | |
| Certificated Salaries | \$ 1,690,586 |
| Classified Salaries | 565,847 |
| Benefits | 492,714 |
| Books and Supplies | 333,787 |
| Subagreement Services | 292,700 |
| Operations | 342,886 |
| Facilities | 1,149,070 |
| Professional Services | 540,419 |
| Depreciation | 442,067 |
| Interest | - |
| Total Expenses | \$ 5,850,077 |



Expenses

- Full staffing is planned for next year. Vacancies will result in lower personnel costs, offset by higher sub-agreement costs to cover substitutes. Personnel costs currently represent 49% of total expenses.

| | 2026-27 <i>Year 0</i> | 2027-28 <i>Year 1</i> | 2028-29 <i>Year 2</i> |
|--------------------------------------|--------------------------|--------------------------|--------------------------|
| Summary of Projected Expenses | | | |
| Certificated Salaries | \$1,690,586 | \$1,740,554 | \$1,792,021 |
| Classified Salaries | 565,847 | 636,885 | 655,992 |
| Employee Benefits | 492,714 | 500,588 | 514,186 |
| Total Compensation | \$2,749,148 | \$2,878,028 | \$2,962,199 |
| Books and Supplies | \$333,787 | \$342,966 | \$352,158 |
| Subagreement Services | 292,700 | 300,749 | 308,809 |
| Operations and Housekeeping | 342,886 | 352,315 | 361,757 |
| Facilities, Repairs and Other Leases | 1,149,070 | 1,183,323 | 1,218,534 |
| Professional/Consulting Services | 540,419 | 762,077 | 822,181 |
| Depreciation | 442,067 | 442,067 | 293,918 |
| Interest | - | - | - |
| Total Non-Comp | \$3,100,929 | \$3,383,498 | \$3,357,359 |
| Total Expenses | \$5,850,077 | \$6,261,526 | \$6,319,557 |

% Compensation

47%

46%

47%

Fund & Cash Balance

- Surplus of \$78,891 Projected for FY26-27.
- Fund Balance projected at \$832,952, 14.2 % of Total expenses.
- Beginning Fund balance subject to change in anticipation of the June 2026 financial close
- Cash Balance at the end of 26-27 Projected at \$3,539,697.
- Cash position remains strong at each monthly close. No Borrowing or factoring needs anticipated.

| | 2025-26 | 2026-27 | 2027-28 | 2028-29 |
|---------------------------------|--------------------|--------------|--------------|--------------|
| | 2nd Interim Budget | Budget | Forecast | Forecast |
| Surplus (Deficit) | \$ (216,456) | \$ 78,891 | \$ (140,689) | \$ (22,699) |
| Fund Balance, Beginning of Year | \$ 970,518 | \$ 754,062 | \$ 832,952 | \$ 692,263 |
| Fund Balance, End of Year | \$ 754,062 | \$ 832,952 | \$ 692,263 | \$ 669,564 |
| | 13.1% | 14.2% | 11.1% | 10.7% |
| Cash, End of Year | \$ 3,090,134 | \$ 3,539,697 | \$ 3,881,773 | \$ 4,137,187 |



John Henry High School

Preliminary Budget Presentation – FY 2026–27

Highlights

- **2.87%** COLA projected for LCFF in 26-27
- Enrollment Projected at 340; with 92.5 % attendance
- Budget generates Surpluses in 26-27 & the out years
- Fund Balance at YE 26-27 projected at ~ 31.7 % with further growth in out years
- Model will be revised with data from May revised Budget

| Enrollment & Per Pupil Data | Budget |
|-----------------------------|----------|
| Average Enrollment | 340 |
| ADA | 315 |
| Attendance Rate | 92.5% |
| Unduplicated % | 88.0% |
| Revenue per ADA | \$21,123 |
| Expenses per ADA | \$20,187 |

| | 2025-26 2nd Interim Budget | 2026-27 Budget | 2027-28 Forecast | 2028-29 Forecast |
|---------------------------------|----------------------------------|---------------------|---------------------|---------------------|
| Assumptions | | | | |
| State COLA | n/a | 2.87% | 3.06% | 3.34% |
| Expense COLA | n/a | 3.08% | 2.75% | 2.68% |
| Enrollment | 330.00 | 340.00 | 340.00 | 340.00 |
| Average Daily Attendance | 302.55 | 314.50 | 314.50 | 314.50 |
| Total Revenue | \$ 6,367,970 | \$ 6,643,226 | \$ 6,826,984 | \$ 7,026,754 |
| Total Expenses | \$ 6,483,710 | \$ 6,348,694 | \$ 6,543,107 | \$ 6,727,103 |
| Surplus (Deficit) | \$ (115,740) | \$ 294,532 | \$ 283,877 | \$ 299,651 |
| Fund Balance, Beginning of Year | \$ 1,831,790 | \$ 1,716,050 | \$ 2,010,581 | \$ 2,294,458 |
| Fund Balance, End of Year | \$ 1,716,050 | \$ 2,010,581 | \$ 2,294,458 | \$ 2,594,109 |
| | 26.5% | 31.7% | 35.1% | 38.6% |



Revenue

2026-27: Revenue Projected at \$6,643,226. Per ADA average is \$21,123

- State Aid: \$5.280 Mil (79.5 % of Total Revenue). Revenue driven by ADA
 - Base Grant of \$4.123 Mil. Supplemental
 - Concentration grant of \$1.156 Mil.
- Federal Revenue: Projected at \$277K.
 - Title Funds (I,II& IV) projected at \$148K;
 - SPED funding of \$51K
 - Child Nutrition programs at \$77K.

| | 2026-27 |
|------------------------------------|------------------|
| | <i>Year 0</i> |
| Federal Revenue | |
| Special Education - Entitlement | \$51,520 |
| Federal Child Nutrition | 77,253 |
| Title I, Part A - Basic Low Income | 123,943 |
| Title II, Part A - Teacher Quality | 14,425 |
| Other Federal Revenue | 10,000 |
| Total Federal Revenue | \$277,141 |

| | 2026-27 | 2027-28 | 2028-29 |
|-------------------------------------|--------------------|--------------------|--------------------|
| | <i>Year 0</i> | <i>Year 1</i> | <i>Year 2</i> |
| Summary of Revenue Programs | | | |
| State Aid - Revenue Limit | \$5,280,676 | \$5,435,628 | \$5,620,960 |
| Federal Revenue | 277,141 | 280,361 | 280,361 |
| Other State Revenue | 983,656 | 1,009,242 | 1,023,680 |
| Other Local Revenue | 101,752 | 101,752 | 101,752 |
| Total Revenues | \$6,643,226 | \$6,826,984 | \$7,026,754 |
| <i>State Revenues as % of Total</i> | <i>79.5%</i> | <i>79.6%</i> | <i>80.0%</i> |
| <i>Revenues per ADA</i> | <i>\$21,123</i> | <i>\$21,707</i> | <i>\$22,343</i> |

Revenue Continued

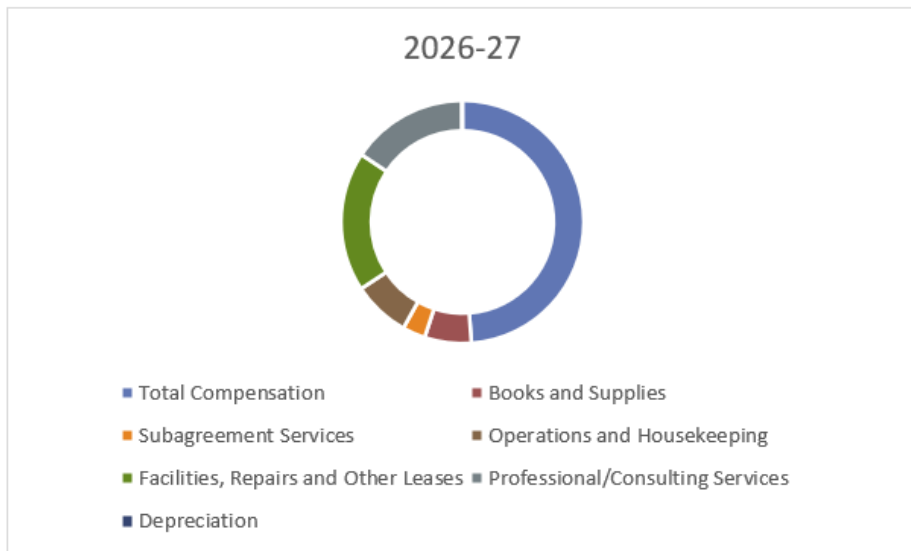
- Other State revenue projected at \$ 983K is a significant source of Funding.
 - \$313K in State SPED Funding
 - \$428K in SB740 Facilities Funding
 - \$85K in State lottery
 - Other State Revenue includes \$65K in Prop 28 Arts & Music + \$20K in ERMHS funding
- Additionally, \$101K projected from local Parcel tax measures.

| | 2026-27 | 2027-28 | 2028-29 |
|-----------------------------------|------------------|--------------------|--------------------|
| | <i>Year 0</i> | <i>Year 1</i> | <i>Year 2</i> |
| <i>Other State Revenue</i> | | | |
| State Special Education | \$313,871 | \$323,475 | \$334,280 |
| Child Nutrition | 51,988 | 53,579 | 55,369 |
| School Facilities (SB740) | 428,255 | 441,359 | 442,558 |
| Mandated Cost | 18,035 | 19,321 | 19,966 |
| State Lottery | 85,544 | 85,544 | 85,544 |
| Prior Year Revenue | - | - | - |
| Other State Revenue | 85,964 | 85,964 | 85,964 |
| Total Other State Revenue | \$983,656 | \$1,009,242 | \$1,023,680 |

Expenses

- Annual Expenses Projected at \$6,348,694. Per ADA average is \$20,187.
- Second Interim Forecasts Have been rolled forward & COLA of 3.08 % has been applied.
- Per Current Budget Plan, Monthly Burn Projected to be \$529,057

| | Budget |
|-----------------------|---------------------|
| Expenses | |
| Certificated Salaries | \$ 1,902,290 |
| Classified Salaries | 662,019 |
| Benefits | 535,197 |
| Books and Supplies | 395,444 |
| Subagreement Services | 194,000 |
| Operations | 484,800 |
| Facilities | 1,182,513 |
| Professional Services | 989,268 |
| Depreciation | 3,163 |
| Interest | - |
| Total Expenses | \$ 6,348,694 |



Expenses

- Full staffing is planned for next year. Vacancies will result in lower personnel costs, offset by higher sub-agreement costs to cover substitutes. Personnel costs currently represent 49% of total expenses.

| | 2026-27 <i>Year 0</i> | 2027-28 <i>Year 1</i> | 2028-29 <i>Year 2</i> |
|--------------------------------------|--------------------------|--------------------------|--------------------------|
| Summary of Projected Expenses | | | |
| Certificated Salaries | \$1,902,290 | \$1,959,359 | \$2,018,139 |
| Classified Salaries | 662,019 | 691,216 | 710,671 |
| Employee Benefits | 535,197 | 551,631 | 567,543 |
| Total Compensation | \$3,099,506 | \$3,202,205 | \$3,296,353 |
| Books and Supplies | \$395,443 | \$406,318 | \$417,207 |
| Subagreement Services | 194,000 | 199,335 | 204,677 |
| Operations and Housekeeping | 484,800 | 498,132 | 511,482 |
| Facilities, Repairs and Other Leases | 1,182,513 | 1,217,539 | 1,250,169 |
| Professional/Consulting Services | 989,268 | 1,016,415 | 1,044,052 |
| Depreciation | 3,163 | 3,163 | 3,163 |
| Interest | - | - | - |
| Total Non-Comp | \$3,249,188 | \$3,340,902 | \$3,430,750 |
| Total Expenses | \$6,348,694 | \$6,543,107 | \$6,727,103 |

% Compensation

49%

49%

49%

Fund & Cash Balance

- Surplus of \$294,532 Projected for FY26-27. Surplus projected for out years as well
- Fund Balance projected at \$2.010 Mil, 37 % of Total expenses.
- Beginning Fund balance subject to change in anticipation of the June 2026 financial close
- Cash Balance at the end of 26-27 Projected at \$4.241 Mil.
- Cash position remains strong at each monthly close. No Borrowing or factoring needs anticipated.

| | | | | |
|----------------------------------|---------------------|---------------------|---------------------|---------------------|
| Surplus (Deficit) | <u>\$ (115,740)</u> | <u>\$ 294,532</u> | <u>\$ 283,877</u> | <u>\$ 299,651</u> |
| Fund Balance, Beginning of Year | <u>\$ 1,831,790</u> | <u>\$ 1,716,050</u> | <u>\$ 2,010,581</u> | <u>\$ 2,294,458</u> |
| Fund Balance, End of Year | <u>\$ 1,716,050</u> | <u>\$ 2,010,581</u> | <u>\$ 2,294,458</u> | <u>\$ 2,594,109</u> |
| | 26.5% | 31.7% | 35.1% | 38.6% |
| Cash, End of Year | <u>\$ 3,913,306</u> | <u>\$ 4,241,058</u> | <u>\$ 4,517,891</u> | <u>\$ 4,803,261</u> |