Amethod Public Schools

Fiscal Oversight Committee Meeting

Published on June 8, 2026 at 4:21 PM PDT

Date and Time

Thursday June 11, 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) and during the meeting. Any documents distributed to the Fiscal Oversight Committee during the meeting will be posted on the website Agenda following the meeting.

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

ORDER OF BUSINESS MAY BE CHANGED WITHOUT NOTICE

Agenda

		Purpose	Presenter	Time
I.	**Opening Items**			**5:00 PM**
A.	Call the Meeting to Order		Davis Leung	1 m
B.	Record Attendance		Sally Li	1 m
C.	Public Comment		Davis Leung	2 m
II.	**Consent**			**5:04 PM**
A.	Approval of 05/14/2026 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 Preliminary Budgets for DCA, JHHS, RCA, BJE	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

- Preliminary Budget recommendation
- 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 05/14/2026 Fiscal Oversight Committee Meeting Minutes

Section:	II. Consent
Item:	A. Approval of 05/14/2026 Fiscal Oversight Committee Meeting Minutes
Purpose:	Approve Minutes
Submitted by:	
Related Material:	Minutes for Fiscal Oversight Committee Meeting on May 14, 2026

APPROVED

AMPS
AMETHOD PUBLIC SCHOOLS

Amethod Public Schools

Minutes

Fiscal Oversight Committee Meeting

Date and Time
Thursday May 14, 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, 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 May 14, 2026 at 5:03 PM.

B. Record Attendance

C. Public Comment

No public comments were made.

II. Consent

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

D. Leung made a motion to approve the minutes from Fiscal Oversight Committee Meeting on 04-16-26.
L. Martinez seconded the motion.
The committee **VOTED** unanimously to approve the motion.

Roll Call

D. Leung Aye
L. Martinez Aye
M. Arechiga Aye

III. Committee Business: Discussion Items

A. Current Financial Position Overview

Prasanth from Charter Impact presented a financial overview as of March, noting that while DCA and BJE are maintaining healthy fund balances and near-budget performance, other schools such as JHHS, RCA, and OCA are projecting single-year losses, backed by a position of strong reserves.

Looking ahead to the 2026-2027 preliminary budget draft, he projected growth or stable surpluses for DCA, BJE, and JHHS, though RCA faces projected losses in its out-years due to abnormally high facility depreciation expenses. Finally, he shared news of a potential state funding boost, including a higher COLA and a significant increase in special education funding per ADA, which is not yet factored into the current models.

Committee member Liz raised concerns regarding late special education vendor invoices from the prior year and noted missing variance to second interim columns in the financial reports for DCA and JHHS. Additionally, she highlighted a network wide issue with ADA losses, questioning whether the budget should proactively forecast lower attendance or implement a plan to improve student attendance rates.

Prasanth explained that they currently use historical trends and a rolling average to create conservative forecasts, which prevents temporary, one year spikes from skewing the data too much. However, moving forward, his team plans to specifically study the drop off trends that occur between the first and second interim reports. This adjustment will allow them to build a more holistic projection method for future budgets.

Committee member Liz pointed out a discrepancy in the DCA forecast where projected federal special education revenue decreased from $44,000 to $36,000 compared to the second interim, yet SPED expenses increased.

Prasanth explained that while federal special education revenue is lower than the second interim, it is being offset by higher state revenue, keeping the combined total close to the year start projection without an expected reduction. He noted that revenue is tied to per-ADA/enrollment funding formulas, whereas expenses are driven independently by actual student needs, which can occasionally cause the two figures to vary disproportionately.

Committee Chair Davis calculated that excluding OCA's large $456,000 deficit leaves a combined deficit of around $270,000 across the remaining network sites, he asked if the shortfall is projected to decrease or be entirely eliminated in the upcoming fiscal year.

Prasanth explained that leadership is actively designing future financial models that eliminate deficits for the upcoming and subsequent years. He added that their outlook is further improved by newly released data projecting a higher COLA and increased state funding.

Adrienne, CEO, clarified that BJE is projected to at least break even, while the other two schools are expected to either financially rebound or undergo budget adjustments in the upcoming year.

B. 2026-27 Budget Preview

Prasanth introduced the preliminary budget for RCA, which projects an enrollment of 330 students with a 93% attendance rate, with a goal for the school to break even with a healthy fund balance for the 2026-2027 fiscal year. However, he noted that this model excludes the newly released May revision data and highlights potential financial concerns for the school in the subsequent years, where deficits are currently projected for 2027-2028 and 2028-2029.

Adrienne, CEO recommended against approving the current RCA budget as-is due to projected out-year losses, stating that the school actually maintains a healthy operational surplus if depreciation expense is removed. To support the school's recovery and prioritize student needs, she proposed consulting with an auditor on financial solutions, such as subsidizing depreciation, reducing management fees, or forgiving portions of the outstanding loan, and plans to present a revised plan to the board next month.

Committee Chair Davis mentioned RCA's financial figures indicate an unusually high facility cost, he asked to benchmark the total facility and depreciation numbers of other school locations as a percentage of their overall expenses for a clearer comparison.

Prasanth projected an enrollment of 340 students with a 92.5% attendance rate for JHHS, leading to expected budget surpluses and a growing 30% fund balance for both the upcoming year and the out-years. Prasanth explained that the standard COLA in the new May revision is 2.87%. However, he highlighted that there is an additional provision for a Super COLA which, if passed as proposed by the state, would increase that funding rate closer to 4.31%. Prasanth projected a stable budget for BJE with an enrollment of 475, a $103,530 surplus that is slated to grow across three years, a healthy 36.6% fund balance, and a strong ending cash position. Similarly, DCA is forecasting balanced growth with 386 students, an initial $146,000 surplus rising to $288,000 in subsequent years, and an strong ending cash position alongside a robust 68.6% fund balance.

C.

Strategic Financial Items/Committee Goals

Committee Chair Davis stated strategic ideas will be discussed during the full board meeting rather than the current committee session.

D. Recommendations to Full Board

Committee Chair Davis reported no current recommendations 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 5:41 PM.

Respectfully Submitted,
D. Leung

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Coversheet

2026-27 Preliminary Budgets for DCA, JHHS, RCA, BJE

Section:	III. Committee Business: Discussion Items
Item:	B. 2026-27 Preliminary Budgets for DCA, JHHS, RCA, BJE
Purpose:	Discuss
Submitted by:	
Related Material:	FY26-27_AMPS RCA_Budget Packet.pdf FY26-27_AMPS DCA_Budget Packet.pdf FY26-27_AMPS JHHS_Budget Packet.pdf FY26-27_AMPS BJE_Budget Packet.pdf

CHARTER IMPACT

Richmond Charter Academy

Budget Presentation – FY 2026-27

Highlights

Enrollment & Per Pupil Data	Budget
Average Enrollment	320
ADA	297.6
Attendance Rate	93.0%
Unduplicated %	84.2%
Revenue per ADA	$20,228
Expenses per ADA	$20,072

- **4.31%** COLA projected for LCFF in 26-27
- Enrollment Projected at 320; with 93 % attendance
- Budget generates Surplus in 26-27 & the out years
- Fund Balance at YE 26-27 projected at around 13 % across the out years.
- Model has been revised with data from May revised Budget

	2025-26 2nd Interim Bugdet	2026-27 Budget	2027-28 Forecast	2028-29 Forecast
Assumptions				
State COLA		*4.31%*	*3.30%*	*3.09%*
Other Revenue COLA		*n/a*	*0.00%*	*0.00%*
Expense COLA		*3.08%*	*2.75%*	*2.68%*
Enrollment		*320.00*	*330.00*	*330.00*
Average Daily Attendance	*273.19*	*297.60*	*306.90*	*306.90*
Total Revenue	$ 5,534,199	$ 6,019,734	$ 6,406,207	$ 6,502,101
Total Expenses	$ 5,750,655	$ 5,973,517	$ 6,383,078	$ 6,442,408
Surplus (Deficit)	$ (216,456)	$ 46,217	$ 23,129	$ 59,693
Fund Balance, Beginning of Year	$ 970,518	$ 754,062	$ 800,279	$ 823,408
Fund Balance, End of Year	$ 754,062	$ 800,279	$ 823,408	$ 883,100
	13.1%	*13.4%*	*12.9%*	*13.7%*

Revenue

2026-27: Revenue Projected at $6,019,734. Per ADA average is $20,228

- State Aid: $4.214 Mil (70% of Total Revenue). Revenue driven by ADA
- Federal Revenue: Projected at $281K.
  - Title Funds (I,II& IV) projected at $131 K;
  - SPED funding of $47 K
  - Child Nutrition programs at $103 K.

	2026-27 *Year 0*
Federal Revenue	
Special Education - Entitlement	$47,012
Federal Child Nutrition	103,290
Title I, Part A - Basic Low Income	108,301
Title II, Part A - Teacher Quality	12,539
Other Federal Revenue	10,000
Total Federal Revenue	**$281,142**

	2026-27	2027-28	2028-29
Summary of Revenue Programs			
State Aid - Revenue Limit	$4,214,844	$4,487,803	$4,624,747
Federal Revenue	281,142	292,334	296,790
Other State Revenue	1,433,420	1,532,918	1,487,412
Other Local Revenue	90,329	93,152	93,152
Total Revenues	**$6,019,734**	**$6,406,207**	**$6,502,101**
State Revenues as % of Total	*70.0%*	*70.1%*	*71.1%*
Revenues per ADA	*$20,228*	*$20,874*	*$21,186*

Revenue Continued

- Other State revenue projected at $ 1.433 Mil is a significant source of Funding.
  - $398 K in State SPED Funding
  - $410 K in SB740 Facilities Funding
  - $80 K in State lottery
  - Other State Revenue includes: ELOP; ASES; Prop 28 & SSPDBG funding
- Additionally, $ 90,329 projected from local Parcel tax measures.

	2026-27	2027-28	2028-29
Other State Revenue			
State Special Education	$398,784	$424,817	$437,944
Child Nutrition	26,031	30,832	31,658
School Facilities (SB740)	410,867	437,688	436,799
Mandated Cost	5,740	6,459	6,867
State Lottery	80,947	83,477	83,477
Other State Revenue	511,051	549,645	490,668
Total Other State Revenue	**$1,433,420**	**$1,532,918**	**$1,487,412**

Expenses

- Annual Expenses Projected at $5,973,517. Per ADA average is $20,072.
- Second Interim Forecasts Have been rolled forward & COLA of 3.08 % has been applied.
- 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 48% of total expenses.

	2026-27	2027-28	2028-29
Summary of Projected Expenses			
Certificated Salaries	$1,720,586	$1,771,454	$1,823,848
Classified Salaries	618,335	636,885	655,992
Employee Benefits	498,585	512,927	527,699
Total Compensation	**$2,837,506**	**$2,921,266**	**$3,007,539**
Books and Supplies	$340,877	$360,948	$370,621
Subagreement Services	293,700	311,207	319,548
Operations and Housekeeping	343,405	363,875	373,627
Facilities, Repairs and Other Leases	1,149,060	1,186,127	1,221,414
Professional/Consulting Services	566,903	797,588	855,742
Depreciation	442,067	442,067	293,918
Interest	-	-	-
Total Non-Comp	**$3,136,011**	**$3,461,812**	**$3,434,870**
Total Expenses	**$5,973,517**	**$6,383,078**	**$6,442,408**

Fund & Cash Balance

- Surplus of $46,217 Projected for FY26-27. Surplus projected for out years as well
- Fund Balance projected at $800,279, 13.4 % 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 $3,379,170. Cash position remains strong at each monthly close.

	2025-26 2nd Interim Bugdet	2026-27 Budget	2027-28 Forecast	2028-29 Forecast
Total Revenue	$ 5,534,199	$ 6,019,734	$ 6,406,207	$ 6,502,101
Total Expenses	$ 5,750,655	$ 5,973,517	$ 6,383,078	$ 6,442,408
Surplus (Deficit)	$ (216,456)	$ 46,217	$ 23,129	$ 59,693
Fund Balance, Beginning of Year	$ 970,518	$ 754,062	$ 800,279	$ 823,408
Fund Balance, End of Year	$ 754,062	$ 800,279	$ 823,408	$ 883,100
	13.1%	*13.4%*	*12.9%*	*13.7%*
Cash, End of Year		$ 3,379,170	$ 3,756,311	$ 4,081,311

Appendix

Multi-year Budget

26-27 Cash Flow by Month

FY26-27 Richmond Charter Academy

Multi-Year Forecast

Revised 5/28/26

CHARTER IMPACT

	2025-26 2nd Interim Bugdet	2026-27 Budget	2027-28 Forecast	2028-29 Forecast
Assumptions				
State COLA		*4.31%*	*3.30%*	*3.09%*
Other Revenue COLA		*n/a*	*0.00%*	*0.00%*
Expense COLA		*3.08%*	*2.75%*	*2.68%*
Enrollment		*320.00*	*330.00*	*330.00*
Average Daily Attendance	*273.19*	*297.60*	*306.90*	*306.90*
Revenues				
State Aid - Revenue Limit				
8011 LCFF State Aid	$ 2,564,732	$ 2,163,327	$ 2,344,687	$ 2,455,042
8012 Education Protection Account	54,896	807,739	860,470	887,059
8019 State Aid - Prior Year	1,121	-	-	-
8096 In Lieu of Property Taxes	1,086,411	1,243,778	1,282,646	1,282,646
	3,707,160	4,214,844	4,487,803	4,624,747
Federal Revenue				
8181 Special Education - Entitlement	42,920	47,012	51,520	53,130
8220 Federal Child Nutrition	82,502	103,290	106,198	109,044
8290 Title I, Part A - Basic Low Income	109,890	108,301	111,685	111,685
8291 Title II, Part A - Teacher Quality	13,126	12,539	12,931	12,931
8296 Other Federal Revenue	10,000	10,000	10,000	10,000
8299 Prior Year Federal Revenue	27,561	-	-	-
	285,999	281,142	292,334	296,790
Other State Revenue				
8311 State Special Education	263,498	398,784	424,817	437,944
8520 Child Nutrition	29,702	26,031	30,832	31,658
8545 School Facilities (SB740)	404,386	410,867	437,688	436,799
8550 Mandated Cost	5,632	5,740	6,459	6,867
8560 State Lottery	74,659	80,947	83,477	83,477
8598 Prior Year Revenue	(2,348)	-	-	-
8599 Other State Revenue	383,683	511,051	549,645	490,668
	1,159,212	1,433,420	1,532,918	1,487,412
Other Local Revenue				
8689 Other Fees and Contracts	291,500	-	-	-
8690 Other Local Revenue	90,329	90,329	93,152	93,152
	381,829	90,329	93,152	93,152
Total Revenue	**$ 5,534,199**	**$ 6,019,734**	**$ 6,406,207**	**$ 6,502,101**
Expenses				
Certificated Salaries				
1100 Teachers' Salaries	650,000	1,263,995	1,301,915	1,340,972
1170 Teachers' Substitute Hours	-	12,500	12,500	12,500
1175 Teachers' Extra Duty/Stipends	25,000	12,500	12,500	12,500
1200 Pupil Support Salaries	56,166	86,154	88,739	91,401

FY26-27 Richmond Charter Academy

Multi-Year Forecast

Revised 5/28/26

	2025-26 2nd Interim Bugdet	2026-27 Budget	2027-28 Forecast	2028-29 Forecast
1300 Administrators' Salaries	313,411	345,437	355,800	366,474
	1,044,577	1,720,586	1,771,454	1,823,848
Classified Salaries				
2100 Instructional Salaries	349,673	411,047	423,379	436,080
2200 Support Salaries	82,326	84,796	87,340	89,960
2400 Clerical and Office Staff Salaries	118,924	122,492	126,167	129,952
	550,923	618,335	636,885	655,992
Benefits				
3301 OASDI	110,000	145,013	149,317	153,750
3311 Medicare	25,000	33,914	34,921	35,958
3401 Health and Welfare	163,800	257,088	264,801	272,745
3501 State Unemployment	17,150	18,130	18,130	18,130
3601 Workers' Compensation	30,423	32,745	33,717	34,718
3901 Other Benefits	10,865	11,695	12,042	12,399
	357,238	498,585	512,927	527,699
Books and Supplies				
4100 Textbooks and Core Curricula	80,000	83,000	87,948	90,305
4200 Books and Other Materials	250	300	318	326
4302 School Supplies	15,000	15,900	16,848	17,299
4303 Technology Supplies	2,500	2,568	2,721	2,794
4304 Non-Instructional Supplies	3,500	7,700	8,159	8,378
4305 Software	25,000	25,600	27,126	27,853
4310 Office Expense	7,500	7,731	7,944	8,156
4311 Business Meals	2,500	1,000	1,060	1,088
4315 Custodial Supplies	10,000	11,526	12,213	12,540
4320 Educational Software	18,100	20,861	22,105	22,697
4326 Art & Music Supplies	1,500	1,729	1,832	1,881
4327 MS/HS Sports Supplies	500	576	611	627
4328 Student Activity Supplies & Materials	2,200	2,536	2,687	2,759
4335 PE Supplies	600	692	733	752
4350 Uniforms	10,888	12,549	13,297	13,654
4420 Noncapitalized Computer Equipment	10,000	11,526	12,213	12,540
4700 Food Services	112,204	129,321	137,030	140,702
4720 Other Food	5,000	5,763	6,106	6,270
	307,242	340,877	360,948	370,621
Subagreement Services				
5102 Special Education	350,000	250,000	264,902	272,002
5103 Substitute Teacher	650,000	25,000	26,490	27,200
5104 Transportation	2,750	3,100	3,285	3,373
5105 Security	13,900	15,600	16,530	16,973
	1,016,650	293,700	311,207	319,548
Operations and Housekeeping				
5201 Auto and Travel	250	300	318	326
5300 Dues & Memberships	6,200	6,600	6,993	7,181

FY26-27 Richmond Charter Academy

Multi-Year Forecast

Revised 5/28/26

	2025-26 2nd Interim Bugdet	2026-27 Budget	2027-28 Forecast	2028-29 Forecast
5400 Insurance	108,745	111,600	118,252	121,422
5501 Utilities	150,000	153,400	162,544	166,900
5502 Janitorial Services	52,400	53,905	57,118	58,649
5900 Communications	15,000	15,900	16,848	17,299
5901 Postage and Shipping	1,500	1,700	1,801	1,850
	334,095	343,405	363,875	373,627
Facilities, Repairs and Other Leases				
5601 Rent	1,030,502	1,061,415	1,093,257	1,126,055
5603 Equipment Leases	19,000	20,200	21,404	21,978
5605 Real/Personal Property Taxes	60,199	62,045	65,743	67,505
5610 Repairs and Maintenance	5,061	5,400	5,722	5,875
5615 Repairs and Maintenance - Building	25,000	25,000	25,000	25,000
	1,139,762	1,149,060	1,186,127	1,221,414
Professional/Consulting Services				
5801 IT	10,000	12,324	13,059	13,409
5802 Audit & Taxes	17,000	17,459	17,939	18,420
5803 Legal	20,000	10,000	10,275	10,550
5804 Professional Development	15,000	25,675	37,205	38,203
5805 General Consulting	20,000	30,810	32,647	33,521
5806 Special Activities	500	515	546	561
5807 Bank Charges	250	514	544	559
5808 Printing	1,000	1,031	1,092	1,122
5809 Other taxes and fees	7,500	7,703	8,162	8,380
5810 Payroll Service Fee	10,000	10,270	10,882	11,174
5811 Management Fee	300,000	300,000	505,263	558,193
5812 District Oversight Fee	37,060	42,148	44,878	46,247
5813 Business Services	40,000	58,520	62,008	63,670
5814 SPED Encroachment	5,260	13,374	14,348	11,956
5836 Fingerprinting	250	750	795	816
5851 Marketing and Student Recruiting	10,000	2,500	2,649	2,720
5875 Staff Recruiting	3,000	2,500	2,649	2,720
5877 Student Activities	30,000	30,810	32,647	33,521
	526,820	566,903	797,588	855,742
Depreciation				
6900 Depreciation Expense	473,347	442,067	442,067	293,918
	473,347	442,067	442,067	293,918
Interest				
	-	-	-	-
Total Expenses	**$ 5,750,655**	**$ 5,973,517**	**$ 6,383,078**	**$ 6,442,408**
Surplus (Deficit)	**$ (216,456)**	**$ 46,217**	**$ 23,129**	**$ 59,693**
Fund Balance, Beginning of Year	$ 970,518	$ 754,062	$ 800,279	$ 823,408

FY26-27 Richmond Charter Academy

Multi-Year Forecast

Revised 5/28/26

	2025-26 2nd Interim Bugdet	2026-27 Budget	2027-28 Forecast	2028-29 Forecast
Fund Balance, End of Year	**$ 754,062**	**$ 800,279**	**$ 823,408**	**$ 883,100**
	13.1%	***13.4%***	***12.9%***	***13.7%***
Cash Flow Adjustments				
Surplus (Deficit)		46,217	23,129	59,693
Cash Flows From Operating Activities				
Depreciation/Amortization		442,067	442,067	293,918
Public Funding Receivables		(244,139)	31,931	(26,151)
Grants and Contributions Rec.	-	-	-	-
Due To/From Related Parties	-	-	-	-
Prepaid Expenses	-	-	-	-
Other Assets	-	-	-	-
Accounts Payable	-	44,891	(36,752)	(2,459)
Accrued Expenses	-	-	-	-
Deferred Revenue	-	-	(83,234)	-
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	-	289,036	377,141	325,000
Cash, Beginning of Year		3,090,134	3,379,170	3,756,311
Cash, End of Year		**$ 3,379,170**	**$ 3,756,311**	**$ 4,081,311**

FY26-27 Richmond Charter Academy

Monthly Cash Flow/Forecast FY26-27

Revised 5/28/26

Actuals Through:

ADA = 297.60

CHARTER IMPACT

		Jul-26	Aug-26	Sep-26	Oct-26	Nov-26	Dec-26	Jan-27	Feb-27	Mar-27	Apr-27	May-27	Jun-27	Year-End Accruals	Annual Budget	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																ADA = 297.60	
State Aid - Revenue Limit																	
8011	LCFF State Aid	-	99,294	99,294	178,730	178,730	178,730	178,730	178,730	214,218	214,218	214,218	214,218	214,218	2,163,327	2,163,327	-
8012	Education Protection Account	-	-	201,935	-	-	201,935	-	-	201,935	-	-	-	201,935	807,739	807,739	-
8096	In Lieu of Property Taxes	-	68,506	137,011	91,341	91,341	91,341	91,341	91,341	193,853	96,926	96,926	96,926	96,926	1,243,778	1,243,778	-
		-	167,800	438,240	270,070	270,070	472,005	270,070	270,070	610,005	311,144	311,144	311,144	513,079	4,214,844	4,214,844	-
Federal Revenue																	
8181	Special Education - Entitlement	-	-	-	-	-	-	-	-	-	-	-	-	47,012	47,012	47,012	-
8220	Federal Child Nutrition	-	-	-	5,164	9,813	9,813	9,813	9,813	9,813	9,813	9,813	9,813	19,625	103,290	103,290	-
8290	Title I, Part A - Basic Low Income	-	-	27,075	-	-	81,226	-	-	-	-	-	-	-	108,301	108,301	-
8291	Title II, Part A - Teacher Quality	-	-	3,135	-	-	9,404	-	-	-	-	-	-	-	12,539	12,539	-
8296	Other Federal Revenue	-	-	-	2,500	-	-	2,500	-	-	2,500	-	-	2,500	10,000	10,000	-
		-	-	30,210	7,664	9,813	100,443	12,313	9,813	9,813	12,313	9,813	9,813	69,137	281,142	281,142	-
Other State Revenue																	
8311	State Special Education	-	18,304	18,304	32,947	32,947	32,947	32,947	32,947	39,489	39,489	39,489	39,489	39,489	398,784	398,784	-
8520	Child Nutrition	-	-	-	1,235	2,346	2,346	2,346	2,346	2,346	2,346	2,346	2,346	6,024	26,031	26,031	-
8545	School Facilities (SB740)	-	-	-	-	-	-	205,433	-	-	-	102,717	-	102,717	410,867	410,867	-
8550	Mandated Cost	-	-	-	-	-	5,740	-	-	-	-	-	-	-	5,740	5,740	-
8560	State Lottery	-	-	-	-	-	-	18,577	-	-	18,577	-	-	43,793	80,947	80,947	-
8599	Other State Revenue	-	967	967	124,668	1,741	1,741	124,668	1,741	1,741	124,668	1,741	1,741	124,668	511,051	511,051	-
		-	19,271	19,271	158,850	37,034	42,774	383,971	37,034	43,576	185,080	146,293	43,576	316,690	1,433,420	1,433,420	-
Other Local Revenue																	
8690	Other Local Revenue	-	-	9,033	9,033	9,033	9,033	9,033	9,033	9,033	9,033	9,033	9,033	-	90,329	90,329	-
		-	-	9,033	9,033	9,033	9,033	9,033	9,033	9,033	9,033	9,033	9,033	-	90,329	90,329	-
Total Revenue		-	187,071	496,754	445,617	325,950	624,254	675,387	325,950	672,427	517,570	476,282	373,566	898,906	6,019,734	6,019,734	-
Expenses																	
Certificated Salaries																	
1100	Teachers' Salaries	-	114,909	114,909	114,909	114,909	114,909	114,909	114,909	114,909	114,909	114,909	114,909	-	1,263,995	1,263,995	-
1170	Teachers' Substitute Hours	-	1,136	1,136	1,136	1,136	1,136	1,136	1,136	1,136	1,136	1,136	1,136	-	12,500	12,500	-
1175	Teachers' Extra Duty/Stipends	-	1,136	1,136	1,136	1,136	1,136	1,136	1,136	1,136	1,136	1,136	1,136	-	12,500	12,500	-
1200	Pupil Support Salaries	-	7,832	7,832	7,832	7,832	7,832	7,832	7,832	7,832	7,832	7,832	7,832	-	86,154	86,154	-
1300	Administrators' Salaries	28,786	28,786	28,786	28,786	28,786	28,786	28,786	28,786	28,786	28,786	28,786	28,786	-	345,437	345,437	-
		28,786	153,800	153,800	153,800	153,800	153,800	153,800	153,800	153,800	153,800	153,800	153,800	-	1,720,586	1,720,586	-
Classified Salaries																	
2100	Instructional Salaries	-	37,368	37,368	37,368	37,368	37,368	37,368	37,368	37,368	37,368	37,368	37,368		411,047	411,047	-
2200	Support Salaries	7,066	7,066	7,066	7,066	7,066	7,066	7,066	7,066	7,066	7,066	7,066	7,066	-	84,796	84,796	-
2400	Clerical and Office Staff Salaries	10,208	10,208	10,208	10,208	10,208	10,208	10,208	10,208	10,208	10,208	10,208	10,208	-	122,492	122,492	-
		17,274	54,642	54,642	54,642	54,642	54,642	54,642	54,642	54,642	54,642	54,642	54,642	-	618,335	618,335	-
Benefits																	
3301	OASDI	2,856	12,923	12,923	12,923	12,923	12,923	12,923	12,923	12,923	12,923	12,923	12,923	-	145,013	145,013	-
3311	Medicare	668	3,022	3,022	3,022	3,022	3,022	3,022	3,022	3,022	3,022	3,022	3,022	-	33,914	33,914	-
3401	Health and Welfare	21,424	21,424	21,424	21,424	21,424	21,424	21,424	21,424	21,424	21,424	21,424	21,424	-	257,088	257,088	-
3501	State Unemployment	907	907	907	907	907	907	4,533	3,626	1,813	907	907	907	-	18,130	18,130	-
3601	Workers' Compensation	645	2,918	2,918	2,918	2,918	2,918	2,918	2,918	2,918	2,918	2,918	2,918	-	32,745	32,745	-
3901	Other Benefits	230	1,042	1,042	1,042	1,042	1,042	1,042	1,042	1,042	1,042	1,042	1,042	-	11,695	11,695	-
		26,729	42,237	42,237	42,237	42,237	42,237	45,863	44,956	43,143	42,237	42,237	42,237	-	498,585	498,585	-
Books and Supplies																	
4100	Textbooks and Core Curricula	-	20,050	20,050	20,050	20,050	2,800	-	-	-	-	-	-	-	83,000	83,000	-
4200	Books and Other Materials	60	60	60	60	60	-	-	-	-	-	-	-	-	300	300	-
4302	School Supplies	1,875	1,275	1,275	1,275	1,275	1,275	1,275	1,275	1,275	1,275	1,275	1,275	-	15,900	15,900	-
4303	Technology Supplies	214	214	214	214	214	214	214	214	214	214	214	214	-	2,568	2,568	-
4304	Non-Instructional Supplies	617	617	617	617	617	617	617	617	617	617	617	917	-	7,700	7,700	(0)
4305	Software	2,133	2,133	2,133	2,133	2,133	2,133	2,133	2,133	2,133	2,133	2,133	2,133	-	25,600	25,600	-
4310	Office Expense	642	-	642		642	-	642	-	642		642	3,731	148	7,731	7,731	-
4311	Business Meals		-	-	-	-	250	-	250	-	250	-	250	-	1,000	1,000	-
4315	Custodial Supplies	-	1,048	1,048	1,048	1,048	1,048	1,048	1,048	1,048	1,048	1,048	1,048		11,526	11,526	-
4320	Educational Software		1,896	1,896	1,896	1,896	1,896	1,896	1,896	1,896	1,896	1,896	1,896		20,861	20,861	-
4326	Art & Music Supplies		157	157	157	157	157	157	157	157	157	157	157		1,729	1,729	-
4327	MS/HS Sports Supplies		52	52	52	52	52	52	52	52	52	52	52		576	576	-
4328	Student Activity Supplies &		231	231	231	231	231	231	231	231	231	231	231		2,536	2,536	-
4335	PE Supplies		63	63	63	63	63	63	63	63	63	63	63		692	692	-
4350	Uniforms		1,141	1,141	1,141	1,141	1,141	1,141	1,141	1,141	1,141	1,141	1,141		12,549	12,549	-
4420	Noncapitalized Computer		1,048	1,048	1,048	1,048	1,048	1,048	1,048	1,048	1,048	1,048	1,048		11,526	11,526	-
4700	Food Services		11,756	11,756	11,756	11,756	11,756	11,756	11,756	11,756	11,756	11,756	11,756		129,321	129,321	-
4720	Other Food		524	524	524	524	524	524	524	524	524	524	524		5,763	5,763	-
		5,541	42,265	42,907	42,265	42,907	25,205	22,797	22,405	22,797	22,405	22,797	26,436	148	340,877	340,877	(0)
Subagreement Services																	
5102	Special Education	-	22,727	22,727	22,727	22,727	22,727	22,727	22,727	22,727	22,727	22,727	22,727	-	250,000	250,000	-
5103	Substitute Teacher	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	-	25,000	25,000	-
5104	Transportation	-	282	282	282	282	282	282	282	282	282	282	282	-	3,100	3,100	-
5105	Security	-	1,418	1,418	1,418	1,418	1,418	1,418	1,418	1,418	1,418	1,418	1,418	-	15,600	15,600	-
		2,083	26,511	26,511	26,511	26,511	26,511	26,511	26,511	26,511	26,511	26,511	26,511	-	293,700	293,700	-
Operations and Housekeeping																	
5201	Auto and Travel	-	27	27	27	27	27	27	27	27	27	27	27	-	300	300	-
5300	Dues & Memberships	550	550	550	550	550	550	550	550	550	550	550	550	-	6,600	6,600	-
5400	Insurance	9,300	9,300	9,300	9,300	9,300	9,300	9,300	9,300	9,300	9,300	9,300	9,300	-	111,600	111,600	-
5501	Utilities	12,783	12,783	12,783	12,783	12,783	12,783	12,783	12,783	12,783	12,783	12,783	12,783	-	153,400	153,400	-
5502	Janitorial Services	4,492	4,492	4,492	4,492	4,492	4,492	4,492	4,492	4,492	4,492	4,492	4,492	-	53,905	53,905	-
5900	Communications	1,325	1,325	1,325	1,325	1,325	1,325	1,325	1,325	1,325	1,325	1,325	1,325	-	15,900	15,900	-
5901	Postage and Shipping	-	-	170	170	170	170	170	170	170	170	170	170	-	1,700	1,700	-
		28,450	28,478	28,648	28,648	28,648	28,648	28,648	28,648	28,648	28,648	28,648	28,648	-	343,405	343,405	-
Facilities, Repairs and Other Leases																	
5601	Rent	88,451	88,451	88,451	88,451	88,451	88,451	88,451	88,451	88,451	88,451	88,451	88,451		1,061,415	1,061,415	-
5603	Equipment Leases	1,683	1,683	1,683	1,683	1,683	1,683	1,683	1,683	1,683	1,683	1,683	1,683	-	20,200	20,200	-
5605	Real/Personal Property Taxes	5,170	5,170	5,170	5,170	5,170	5,170	5,170	5,170	5,170	5,170	5,170	5,170	-	62,045	62,045	-
5610	Repairs and Maintenance	450	450	450	450	450	450	450	450	450	450	450	450	-	5,400	5,400	-
		95,755	95,755	95,755	95,755	95,755	95,755	95,755	95,755	95,755	95,755	95,755	95,755	-	1,149,060	1,149,060	-
Professional/Consulting Services																	
5801	IT	1,027	1,027	1,027	1,027	1,027	1,027	1,027	1,027	1,027	1,027	1,027	1,027	-	12,324	12,324	-
5802	Audit & Taxes	-	-	-	5,820	5,820	5,820	-	-	-	-	-	-	-	17,459	17,459	-
5803	Legal	833	833	833	833	833	833	833	833	833	833	833	833	-	10,000	10,000	-
5804	Professional Development	2,140	2,140	2,140	2,140	2,140	2,140	2,140	2,140	2,140	2,140	2,140	2,140	-	25,675	25,675	-
5805	General Consulting	2,568	2,568	2,568	2,568	2,568	2,568	2,568	2,568	2,568	2,568	2,568	2,568	-	30,810	30,810	-
5806	Special Activities	43	43	43	43	43	43	43	43	43	43	43	43	-	515	515	-
5807	Bank Charges	43	43	43	43	43	43	43	43	43	43	43	43	-	514	514	-
5808	Printing	86	86	86	86	86	86	86	86	86	86	86	86	-	1,031	1,031	-
5809	Other taxes and fees	642	642	642	642	642	642	642	642	642	642	642	642	-	7,703	7,703	-
5810	Payroll Service Fee	856	856	856	856	856	856	856	856	856	856	856	856	-	10,270	10,270	-
5811	Management Fee	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	-	300,000	300,000	-
5812	District Oversight Fee													42,148	42,148	42,148	-
5813	Business Services	4,877	4,877	4,877	4,877	4,877	4,877	4,877	4,877	4,877	4,877	4,877	4,877		58,520	58,520	-
5814	SPED Encroachment	-	549	549	988	988	988	988	988	1,185	1,185	1,185	1,185	2,595	13,374	13,374	0
5836	Fingerprinting	63	63	63	63	63	63	63	63	63	63	63	63		750	750	-
5851	Marketing and Student Recruiting	208	208	208	208	208	208	208	208	208	208	208	208		2,500	2,500	-
5875	Staff Recruiting	208	208	208	208	208	208	208	208	208	208	208	208		2,500	2,500	-
5877	Student Activities	2,568	2,568	2,568	2,568	2,568	2,568	2,568	2,568	2,568	2,568	2,568	2,568		30,810	30,810	-
		41,160	41,709	41,709	47,968	47,968	47,968	42,149	42,149	42,345	42,345	42,345	42,345	44,743	566,903	566,903	0
Depreciation																	
6900	Depreciation Expense	36,839	36,839	36,839	36,839	36,839	36,839	36,839	36,839	36,839	36,839	36,839	36,839	-	442,067	442,067	-
		36,839	36,839	36,839	36,839	36,839	36,839	36,839	36,839	36,839	36,839	36,839	36,839	-	442,067	442,067	-
Interest																	
		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

FY26-27 Richmond Charter Academy

Monthly Cash Flow/Forecast FY26-27

Revised 5/28/26

Actuals Through:

ADA = 297.60

	Jul-26	Aug-26	Sep-26	Oct-26	Nov-26	Dec-26	Jan-27	Feb-27	Mar-27	Apr-27	May-27	Jun-27	Year-End Accruals	Annual Budget	Original Budget Total	Favorable / (Unfav.)
Total Expenses	**282,618**	**522,235**	**523,047**	**528,664**	**529,306**	**511,604**	**507,002**	**505,704**	**504,479**	**503,181**	**503,573**	**507,212**	**44,891**	**5,973,518**	**5,973,517**	**(0)**
Monthly Surplus (Deficit)	**(282,618)**	**(335,164)**	**(26,293)**	**(83,047)**	**(203,356)**	**112,650**	**168,385**	**(179,754)**	**167,948**	**14,389**	**(27,290)**	**(133,646)**	**854,015**	**46,217**	**46,217**	**(0)**
Cash Flow Adjustments																
Monthly Surplus (Deficit)	(282,618)	(335,164)	(26,293)	(83,047)	(203,356)	112,650	168,385	(179,754)	167,948	14,389	(27,290)	(133,646)	854,015	**46,217**		
Cash flows from operating activities																
Depreciation/Amortization	36,839	36,839	36,839	36,839	36,839	36,839	36,839	36,839	36,839	36,839	36,839	36,839	-	**442,067**		
Public Funding Receivables	341,273	-	103,227	-	101,097	40,622	68,548	-	-	-	-	-	(898,906)	**(244,139)**		
Grants and Contributions Rec.	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Due To/From Related Parties	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Prepaid Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Other Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Accounts Payable	-	-	-	-	-	-	-	-	-	-	-	-	44,891	**44,891**		
Accrued Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Other Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Deferred Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
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	95,494	(298,326)	113,773	(46,208)	(65,421)	190,112	273,771	(142,915)	204,787	51,228	9,549	(96,807)				
Cash, Beginning of Month	3,090,134	3,185,628	2,887,302	3,001,075	2,954,867	2,889,447	3,079,558	3,353,330	3,210,415	3,415,201	3,466,429	3,475,977				
Cash, End of Month	**3,185,628**	**2,887,302**	**3,001,075**	**2,954,867**	**2,889,447**	**3,079,558**	**3,353,330**	**3,210,415**	**3,415,201**	**3,466,429**	**3,475,977**	**3,379,170**				

CHARTER IMPACT

Downtown Charter Academy

Budget Presentation – FY 2026-27

Highlights

- **4.31%** COLA projected for LCFF in 26-27
- Enrollment Projected at 386; with 95 % attendance
- Budget generates Surplus in 26-27 & the out years
- Fund Balance at YE 26-27 projected at around 64.1 %.
- Model has been revised with data from May revised Budget

Enrollment & Per Pupil Data	Budget
Average Enrollment	386
ADA	366.70
Attendance Rate	95.0%
Unduplicated %	88.0%
Revenue per ADA	$20,625
Expenses per ADA	$20,436

	2025-26 2nd Interim Budget	2026-27 Budget	2027-28 Forecast	2028-29 Forecast	2029-30 Forecast
Assumptions					
State COLA		*4.31%*	*3.30%*	*3.09%*	*3.11%*
Other Revenue COLA	*n/a*	*n/a*	*0.00%*	*0.00%*	*0.00%*
Expense COLA		*3.08%*	*2.75%*	*2.68%*	*2.74%*
Enrollment		*386.00*	*390.00*	*400.00*	*420.00*
Average Daily Attendance	*308.85*	*366.70*	*370.50*	*380.00*	*399.00*
Total Revenue	$ 5,735,008	$ 7,563,316	$ 7,778,574	$ 8,217,347	$ 8,799,374
Total Expenses	$ 5,724,725	$ 7,493,930	$ 7,721,940	$ 8,120,924	$ 8,578,721
Surplus (Deficit)	$ 10,282	$ 69,386	$ 56,634	$ 96,423	$ 220,653
Fund Balance, Beginning of Year	$ 4,721,142	$ 4,731,424	$ 4,800,811	$ 4,857,445	$ 4,953,868
Fund Balance, End of Year	$ 4,731,424	$ 4,800,811	$ 4,857,445	$ 4,953,868	$ 5,174,521
	82.6%	*64.1%*	*62.9%*	*61.0%*	*60.3%*

Revenue

2026-27: Revenue Projected at $7,563,316. Per ADA average is $20,625

- State Aid: $5.315 Mil (70.3% of Total Revenue). Revenue driven by ADA
- Federal Revenue: Projected at $246 K.
  - Title Funds (I,II& IV) projected at $121 K;
  - SPED funding of $44 K
  - Child Nutrition programs at $79 K.

	2026-27 *Year 0*
Federal Revenue	
Special Education - Entitlement	$44,800
Federal Child Nutrition	79,893
Title I, Part A - Basic Low Income	99,243
Title II, Part A - Teacher Quality	12,172
Other Federal Revenue	10,000
Total Federal Revenue	**$246,108**

	2026-27	2027-28	2028-29	2029-30
Summary of Revenue Programs				
State Aid - Revenue Limit	$5,315,234	$5,591,226	$5,986,528	$6,488,964
Federal Revenue	246,108	259,699	268,386	283,823
Other State Revenue	1,897,326	1,821,915	1,853,989	1,912,721
Other Local Revenue	104,649	105,733	108,445	113,867
Total Revenues	**$7,563,316**	**$7,778,574**	**$8,217,347**	**$8,799,374**
State Revenues as % of Total	*70.3%*	*71.9%*	*72.9%*	*73.7%*
Revenues per ADA	*$20,625*	*$20,995*	*$21,625*	*$22,054*

Revenue Continued

- Other State revenue projected at $ 1.897 Mil is a significant source of Funding.
  - $491 K in State SPED Funding
  - $506 K in SB740 Facilities Funding
  - $99 K in State lottery
  - Other State Revenue includes: ELOP; ASES; Prop 28 & One-time SSPDBG funding
- Additionally, $ 104 K projected from local Parcel tax measures.

	2026-27	2027-28	2028-29	2029-30
Other State Revenue				
State Special Education	$491,378	$512,854	$542,257	$587,077
Child Nutrition	59,301	61,414	64,677	69,772
School Facilities (SB740)	506,266	528,392	540,839	567,991
Mandated Cost	6,489	7,959	8,290	8,767
State Lottery	99,742	100,776	103,360	108,528
Other State Revenue	734,149	610,521	594,566	570,586
Total Other State Revenue	**$1,897,326**	**$1,821,915**	**$1,853,989**	**$1,912,721**

Expenses

- Annual Expenses Projected at $7,493,930. Per ADA average is $20,436.
- Second Interim Forecasts Have been rolled forward & COLA of 3.08 % has been applied.
- 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	2027-28	2028-29	2029-30
Summary of Projected Expenses				
Certificated Salaries	$2,161,456	$2,273,752	$2,417,201	$2,488,217
Classified Salaries	909,442	931,317	954,400	1,020,084
Employee Benefits	619,143	655,431	686,739	707,138
Total Compensation	**$3,690,041**	**$3,860,500**	**$4,058,340**	**$4,215,440**
Books and Supplies	$440,977	$416,345	$438,059	$471,752
Subagreement Services	228,096	236,797	249,378	269,021
Operations and Housekeeping	382,945	397,553	418,674	451,653
Facilities, Repairs and Other Leases	1,196,165	1,205,293	1,267,353	1,363,227
Professional/Consulting Services	1,480,707	1,530,452	1,614,120	1,732,629
Depreciation	75,000	75,000	75,000	75,000
Interest	-	-	-	-
Total Non-Comp	**$3,803,890**	**$3,861,440**	**$4,062,584**	**$4,363,281**
Total Expenses	**$7,493,930**	**$7,721,940**	**$8,120,924**	**$8,578,721**

Fund & Cash Balance

- Surplus of $69,386 Projected for FY26-27. Surplus projected for out years as well
- Fund Balance projected at $4,800,811. 64.1 % 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 $4,004,228. Cash position remains strong at each monthly close.

	2025-26 2nd Interim Budget	2026-27 Budget	2027-28 Forecast	2028-29 Forecast	2029-30 Forecast
Total Revenue	$ 5,735,008	$ 7,563,316	$ 7,778,574	$ 8,217,347	$ 8,799,374
Total Expenses	$ 5,724,725	$ 7,493,930	$ 7,721,940	$ 8,120,924	$ 8,578,721
Surplus (Deficit)	$ 10,282	$ 69,386	$ 56,634	$ 96,423	$ 220,653
Fund Balance, Beginning of Year	$ 4,721,142	$ 4,731,424	$ 4,800,811	$ 4,857,445	$ 4,953,868
Fund Balance, End of Year	$ 4,731,424	$ 4,800,811	$ 4,857,445	$ 4,953,868	$ 5,174,521
	82.6%	*64.1%*	*62.9%*	*61.0%*	*60.3%*
Cash, End of Year		$ 4,004,228	$ 4,189,778	$ 4,309,015	$ 4,528,255

Appendix

Multi-year Budget

26-27 Cash Flow by Month

26-27 Downtown Charter Academy Draft Budget

Multi-Year Forecast

Revised 6.06.26

CHARTER IMPACT

	2025-26 2nd Interim Budget	2026-27 Budget	2027-28 Forecast	2028-29 Forecast	2029-30 Forecast
Assumptions					
State COLA		*4.31%*	*3.30%*	*3.09%*	*3.11%*
Other Revenue COLA	*n/a*	*n/a*	*0.00%*	*0.00%*	*0.00%*
Expense COLA		*3.08%*	*2.75%*	*2.68%*	*2.74%*
Enrollment		*386.00*	*390.00*	*400.00*	*420.00*
Average Daily Attendance	*308.85*	*366.70*	*370.50*	*380.00*	*399.00*
Revenues					
State Aid - Revenue Limit					
8011 LCFF State Aid	$ 2,932,093	$ 3,729,110	$ 3,988,665	$ 4,342,876	$ 4,763,129
8012 Education Protection Account	60,420	73,340	74,100	76,000	79,800
8019 State Aid - Prior Year	(14,360)	-	-	-	-
8096 In Lieu of Property Taxes	1,187,337	1,512,784	1,528,461	1,567,652	1,646,035
	4,165,490	5,315,234	5,591,226	5,986,528	6,488,964
Federal Revenue					
8181 Special Education - Entitlement	44,225	44,800	54,040	55,426	58,197
8220 Federal Child Nutrition	80,511	79,893	83,090	87,504	94,397
8290 Title I, Part A - Basic Low Income	100,693	99,243	100,271	102,842	107,985
8291 Title II, Part A - Teacher Quality	12,507	12,172	12,298	12,613	13,244
8296 Other Federal Revenue	10,000	10,000	10,000	10,000	10,000
8299 Prior Year Federal Revenue	9,858	-	-	-	-
	257,794	246,108	259,699	268,386	283,823
Other State Revenue					
8311 State Special Education	264,383	491,378	512,854	542,257	587,077
8520 Child Nutrition	29,514	59,301	61,414	64,677	69,772
8545 School Facilities (SB740)	414,674	506,266	528,392	540,839	567,991
8550 Mandated Cost	6,238	6,489	7,959	8,290	8,767
8560 State Lottery	78,880	99,742	100,776	103,360	108,528
8598 Prior Year Revenue	(23,767)	-	-	-	-
8599 Other State Revenue	436,915	734,149	610,521	594,566	570,586
	1,206,837	1,897,326	1,821,915	1,853,989	1,912,721
Other Local Revenue					
8689 Other Fees and Contracts	237	-	-	-	-
8690 Other Local Revenue	104,649	104,649	105,733	108,445	113,867
	104,886	104,649	105,733	108,445	113,867
Total Revenue	**$ 5,735,008**	**$ 7,563,316**	**$ 7,778,574**	**$ 8,217,347**	**$ 8,799,374**
Expenses			$ -	$ -	$ -
Certificated Salaries					
1100 Teachers' Salaries	957,957	1,579,392	1,778,726	1,908,824	1,966,089
1175 Teachers' Extra Duty/Stipends	15,000	150,000	50,000	50,000	50,000
1200 Pupil Support Salaries	75,790	78,064	80,406	82,818	85,303
1300 Administrators' Salaries	395,478	354,000	364,620	375,559	386,825
	1,444,224	2,161,456	2,273,752	2,417,201	2,488,217
Classified Salaries					

26-27 Downtown Charter Academy Draft Budget

Multi-Year Forecast

Revised 6.06.26

		2025-26	2026-27	2027-28	2028-29	2029-30
		2nd Interim Budget	Budget	Forecast	Forecast	Forecast
2100	Instructional Salaries	499,841	679,861	694,849	710,837	769,215
2200	Support Salaries	51,180	52,715	54,296	55,925	57,603
2400	Clerical and Office Staff Salaries	153,330	176,866	182,172	187,637	193,267
		704,350	909,442	931,317	954,400	1,020,084
Benefits						
3301	OASDI	148,527	190,396	198,714	209,039	217,515
3311	Medicare	34,736	44,528	46,474	48,888	50,870
3401	Health and Welfare	227,400	305,292	327,787	342,702	349,556
3501	State Unemployment	18,130	20,580	21,560	22,050	22,540
3601	Workers' Compensation	33,538	42,993	44,871	47,202	49,116
3901	Other Benefits	11,978	15,354	16,025	16,858	17,542
		474,309	619,143	655,431	686,739	707,138
Books and Supplies						
4100	Textbooks and Core Curricula	68,000	125,000	100,000	105,313	113,608
4200	Books and Other Materials	1,500	1,500	1,557	1,640	1,769
4302	School Supplies	20,000	30,000	31,144	32,799	35,383
4303	Technology Supplies	2,500	500	519	547	590
4304	Non-Instructional Supplies	2,500	1,438	1,493	1,572	1,696
4305	Software	15,300	18,725	19,440	20,472	22,085
4310	Office Expense	15,000	15,000	15,413	15,826	16,259
4311	Business Meals	5,000	6,119	6,353	6,690	7,217
4315	Custodial Supplies	10,200	12,000	12,458	13,120	14,153
4320	Educational Software	11,126	10,000	10,381	10,933	11,794
4326	Art & Music Supplies	5,000	7,500	7,786	8,200	8,846
4327	MS/HS Sports Supplies	214	-	-	-	-
4328	Student Activity Supplies & Materials	5,000	5,000	5,191	5,467	5,897
4335	PE Supplies	918	1,500	1,557	1,640	1,769
4350	Uniforms	11,414	12,500	12,977	13,666	14,743
4400	Noncapitalized Equipment	2,000	5,000	5,191	5,467	5,897
4420	Noncapitalized Computer Equipment	10,000	40,000	30,000	31,594	34,082
4421	Noncapitalized Classroom Furniture, Equi	5,000	5,000	5,191	5,467	5,897
4700	Food Services	110,025	139,194	144,504	152,181	164,169
4720	Other Food	5,000	5,000	5,191	5,467	5,897
		305,697	440,977	416,345	438,059	471,752
Subagreement Services						
5102	Special Education	200,000	150,000	155,722	163,995	176,913
5103	Substitute Teacher	239,971	25,000	25,954	27,333	29,486
5104	Transportation	10,000	7,189	7,463	7,860	8,479
5105	Security	10,000	15,405	15,993	16,842	18,169
5106	Other Educational Consultants	15,000	30,502	31,665	33,348	35,975
		474,971	228,096	236,797	249,378	269,021
Operations and Housekeeping						
5201	Auto and Travel	10,000	4,457	4,627	4,873	5,257
5300	Dues & Memberships	20,000	20,000	20,763	21,866	23,588
5400	Insurance	64,297	78,692	81,694	86,034	92,811

26-27 Downtown Charter Academy Draft Budget

Multi-Year Forecast

Revised 6.06.26

	2025-26	2026-27	2027-28	2028-29	2029-30
	2nd Interim Budget	Budget	Forecast	Forecast	Forecast
5501 Utilities	140,000	140,000	145,341	153,062	165,119
5502 Janitorial Services	81,500	120,000	124,578	131,196	141,531
5900 Communications	15,000	18,358	19,058	20,071	21,652
5901 Postage and Shipping	1,500	1,438	1,493	1,572	1,696
	332,297	382,945	397,553	418,674	451,653
Facilities, Repairs and Other Leases					
5601 Rent	916,180	943,665	971,975	1,023,615	1,104,245
5603 Equipment Leases	20,000	25,000	25,954	27,333	29,486
5605 Real/Personal Property Taxes	-	25,000	25,954	27,333	29,486
5610 Repairs and Maintenance	10,000	100,000	103,815	109,330	117,942
5615 Repairs and Maintenance - Building	50,000	100,000	75,000	77,010	79,120
5616 Repairs and Maintenance - Computers	2,500	2,500	2,595	2,733	2,949
5618 Repairs and Maintenance - Auto	495		-	-	-
	999,175	1,196,165	1,205,293	1,267,353	1,363,227
Professional/Consulting Services					
5801 IT	15,000	20,000	20,763	21,866	23,588
5802 Audit & Taxes	18,000	20,540	21,105	21,670	22,264
5803 Legal	10,000	25,135	25,826	26,518	27,245
5804 Professional Development	35,000	35,000	36,335	38,266	41,280
5805 General Consulting	30,000	100,000	103,815	109,330	117,942
5806 Special Activities/Field Trips	25,000	75,000	77,861	81,998	88,457
5807 Bank Charges	50	1,438	1,493	1,572	1,696
5808 Printing	800	1,150	1,194	1,258	1,357
5809 Other taxes and fees	2,500	2,500	2,595	2,733	2,949
5810 Payroll Service Fee	10,000	14,378	14,926	15,720	16,958
5811 Management Fee	573,501	756,332	777,857	821,735	879,937
5812 District Oversight Fee	41,799	53,152	55,912	59,865	64,890
5813 Business Services	70,200	100,000	103,815	109,330	117,942
5814 SPED Encroachment	5,669	13,159	14,001	14,804	16,027
5830 Field Trips	15,000	50,000	51,907	54,665	58,971
5836 Fingerprinting	500	1,500	1,557	1,640	1,769
5851 Marketing and Student Recruiting	20,000	21,423	22,240	23,422	25,267
5875 Staff Recruiting	7,500	7,500	7,786	8,200	8,846
5877 Student Activities	100,000	175,000	181,676	191,328	206,399
5878 Student Assessment	7,000	7,500	7,786	8,200	8,846
	987,519	1,480,707	1,530,452	1,614,120	1,732,629
Depreciation					
6900 Depreciation Expense	2,183	75,000	75,000	75,000	75,000
	2,183	75,000	75,000	75,000	75,000
Interest					
	-	-	-	-	-
Total Expenses	**$ 5,724,725**	**$ 7,493,930**	**$ 7,721,940**	**$ 8,120,924**	**$ 8,578,721**
Surplus (Deficit)	**$ 10,282**	**$ 69,386**	**$ 56,634**	**$ 96,423**	**$ 220,653**

26-27 Downtown Charter Academy Draft Budget

Multi-Year Forecast

Revised 6.06.26

	2025-26 2nd Interim Budget	2026-27 Budget	2027-28 Forecast	2028-29 Forecast	2029-30 Forecast
Fund Balance, Beginning of Year	$ 4,721,142	$ 4,731,424	$ 4,800,811	$ 4,857,445	$ 4,953,868
Fund Balance, End of Year	**$ 4,731,424**	**$ 4,800,811**	**$ 4,857,445**	**$ 4,953,868**	**$ 5,174,521**
	82.6%	***64.1%***	***62.9%***	***61.0%***	***60.3%***
Cash Flow Adjustments					
Surplus (Deficit)		69,386	56,634	96,423	220,653
Cash Flows From Operating Activities					
Depreciation/Amortization		75,000	75,000	75,000	75,000
Public Funding Receivables		(312,114)	164,820	(52,626)	(77,014)
Grants and Contributions Rec.		-	-	-	-
Due To/From Related Parties		-	-	-	-
Prepaid Expenses		-	-	-	-
Other Assets		-	-	-	-
Accounts Payable		53,152	(48,262)	440	601
Accrued Expenses		-	-	-	-
Deferred Revenue		-	(62,642)	-	-
Cash Flows From Investing Activities					-
Purchases of Prop. And Equip.		(895,294)	-	-	-
Notes Receivable		-	-	-	-
Cash Flows From Financing Activities					-
Proceeds from Factoring		-	-	-	-
Payments on Factoring		-	-	-	-
Proceeds(Payments) on Debt		-	-	-	-
Total Change in Cash		(1,009,869)	185,550	119,237	219,240
Cash, Beginning of Year		5,014,097	4,004,228	4,189,778	4,309,015
Cash, End of Year		**$ 4,004,228**	**$ 4,189,778**	**$ 4,309,015**	**$ 4,528,255**

26-27 Downtown Charter Academy Draft Budget

Monthly Cash Flow/Forecast FY26-27

Revised 6.06.26

Actuals Through:

ADA = 366.70

		Jul-26	Aug-26	Sep-26	Oct-26	Nov-26	Dec-26	Jan-27	Feb-27	Mar-27	Apr-27	May-27	Jun-27	Year-End Accruals	Annual Budget	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																ADA = 366.70	
State Aid - Revenue Limit																	
8011	LCFF State Aid	-	157,041	157,041	282,673	282,673	282,673	282,673	282,673	400,333	400,333	400,333	400,333	400,334	3,729,110	3,729,110	-
8012	Education Protection Account	-	-	18,335	-	-	18,335	-	-	18,335	-	-	-	18,335	73,340	73,340	-
8096	In Lieu of Property Taxes	-	76,448	152,896	101,930	101,930	101,930	101,930	101,930	257,930	128,965	128,965	128,965	128,965	1,512,784	1,512,784	-
		-	233,488	328,271	384,603	384,603	402,938	384,603	384,603	676,597	529,297	529,297	529,297	547,633	5,315,234	5,315,234	-
Federal Revenue																	
8181	Special Education - Entitlement	-	-	-	-	-	-	-	-	-	-	-	-	44,800	44,800	44,800	-
8220	Federal Child Nutrition	-	-	-	3,995	7,590	7,590	7,590	7,590	7,590	7,590	7,590	7,590	15,180	79,893	79,893	-
8290	Title I, Part A - Basic Low Income	-	-	24,811	-	-	74,432	-	-	-	-	-	-	-	99,243	99,243	-
8291	Title II, Part A - Teacher Quality	-	-	3,043	-	-	9,129	-	-	-	-	-	-	-	12,172	12,172	-
8296	Other Federal Revenue	-	-	-	2,500	-	-	2,500	-	-	2,500	-	-	2,500	10,000	10,000	-
		-	-	27,854	6,495	7,590	91,151	10,090	7,590	7,590	10,090	7,590	7,590	62,480	246,108	246,108	-
Other State Revenue																	
8311	State Special Education	-	20,693	20,693	37,247	37,247	37,247	37,247	37,247	52,751	52,751	52,751	52,751	52,751	491,378	491,378	-
8520	Child Nutrition	-	-	-	2,688	5,108	5,108	5,108	5,108	5,108	5,108	5,108	5,108	15,752	59,301	59,301	-
8545	School Facilities (SB740)	-	-	-	-	-	-	253,133	-	-	-	126,567	-	126,567	506,266	506,266	-
8550	Mandated Cost	-	-	-	-	-	6,489	-	-	-	-	-	-	-	6,489	6,489	-
8560	State Lottery	-	-	-	-	-	-	21,002	-	-	21,002	-	-	57,739	99,742	99,742	-
8599	Other State Revenue	-	1,192	1,192	179,724	2,145	2,145	179,724	2,145	2,145	179,724	2,145	2,145	179,724	734,149	734,149	-
		-	21,885	21,885	219,659	44,500	50,989	496,213	44,500	60,004	258,584	186,570	60,004	432,532	1,897,326	1,897,326	-
Other Local Revenue																	
8690	Other Local Revenue	-	-	10,465	10,465	10,465	10,465	10,465	10,465	10,465	10,465	10,465	10,465	-	104,649	104,649	-
		-	-	10,465	10,465	10,465	10,465	10,465	10,465	10,465	10,465	10,465	10,465	-	104,649	104,649	-
Total Revenue		-	255,373	388,474	621,222	447,158	555,543	901,371	447,158	754,656	808,436	733,923	607,356	1,042,645	7,563,316	7,563,316	-
Expenses																	
Certificated Salaries																	
1100	Teachers' Salaries	-	143,581	143,581	143,581	143,581	143,581	143,581	143,581	143,581	143,581	143,581	143,581	-	1,579,392	1,579,392	-
1175	Teachers' Extra Duty/Stipends	-	13,636	13,636	13,636	13,636	13,636	13,636	13,636	13,636	13,636	13,636	13,636	-	150,000	150,000	-
1200	Pupil Support Salaries	-	7,097	7,097	7,097	7,097	7,097	7,097	7,097	7,097	7,097	7,097	7,097	-	78,064	78,064	-
1300	Administrators' Salaries	29,500	29,500	29,500	29,500	29,500	29,500	29,500	29,500	29,500	29,500	29,500	29,500	-	354,000	354,000	-
		29,500	193,814	193,814	193,814	193,814	193,814	193,814	193,814	193,814	193,814	193,814	193,814	-	2,161,456	2,161,456	-
Classified Salaries																	
2100	Instructional Salaries	-	61,806	61,806	61,806	61,806	61,806	61,806	61,806	61,806	61,806	61,806	61,806	-	679,861	679,861	-
2200	Support Salaries	4,393	4,393	4,393	4,393	4,393	4,393	4,393	4,393	4,393	4,393	4,393	4,393	-	52,715	52,715	-
2400	Clerical and Office Staff Salaries	14,739	14,739	14,739	14,739	14,739	14,739	14,739	14,739	14,739	14,739	14,739	14,739	-	176,866	176,866	-
		19,132	80,937	80,937	80,937	80,937	80,937	80,937	80,937	80,937	80,937	80,937	80,937	-	909,442	909,442	-
Benefits																	
3301	OASDI	3,015	17,035	17,035	17,035	17,035	17,035	17,035	17,035	17,035	17,035	17,035	17,035	-	190,396	190,396	-
3311	Medicare	705	3,984	3,984	3,984	3,984	3,984	3,984	3,984	3,984	3,984	3,984	3,984	-	44,528	44,528	-
3401	Health and Welfare	25,441	25,441	25,441	25,441	25,441	25,441	25,441	25,441	25,441	25,441	25,441	25,441	-	305,292	305,292	-
3501	State Unemployment	1,029	1,029	1,029	1,029	1,029	1,029	5,145	4,116	2,058	1,029	1,029	1,029	-	20,580	20,580	-
3601	Workers' Compensation	681	3,847	3,847	3,847	3,847	3,847	3,847	3,847	3,847	3,847	3,847	3,847	-	42,993	42,993	-
3901	Other Benefits	243	1,374	1,374	1,374	1,374	1,374	1,374	1,374	1,374	1,374	1,374	1,374	-	15,354	15,354	-
		31,114	52,709	52,709	52,709	52,709	52,709	56,825	55,796	53,738	52,709	52,709	52,709	-	619,143	619,143	-
Books and Supplies																	
4100	Textbooks and Core Curricula	-	31,250	31,250	31,250	31,250	-	-	-	-	-	-	-	-	125,000	125,000	-
4200	Books and Other Materials	300	300	300	300	300	-	-	-	-	-	-	-	-	1,500	1,500	-
4302	School Supplies	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	-	30,000	30,000	-
4303	Technology Supplies	42	42	42	42	42	42	42	42	42	42	42	42	-	500	500	-
4304	Non-Instructional Supplies	120	120	120	120	120	120	120	120	120	120	120	120		1,438	1,438	-
4305	Software	1,560	1,560	1,560	1,560	1,560	1,560	1,560	1,560	1,560	1,560	1,560	1,560	-	18,725	18,725	-
4310	Office Expense	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	-	15,000	15,000	-
4311	Business Meals	510	510	510	510	510	510	510	510	510	510	510	510	-	6,119	6,119	-
4315	Custodial Supplies	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000		12,000	12,000	-
4320	Educational Software	833	833	833	833	833	833	833	833	833	833	833	833		10,000	10,000	-
4326	Art & Music Supplies	625	625	625	625	625	625	625	625	625	625	625	625		7,500	7,500	-
4328	Student Activity Supplies &	417	417	417	417	417	417	417	417	417	417	417	417		5,000	5,000	-
4335	PE Supplies	125	125	125	125	125	125	125	125	125	125	125	125		1,500	1,500	-
4350	Uniforms	1,042	1,042	1,042	1,042	1,042	1,042	1,042	1,042	1,042	1,042	1,042	1,042		12,500	12,500	-
4400	Noncapitalized Equipment	417	417	417	417	417	417	417	417	417	417	417	417		5,000	5,000	-
4420	Noncapitalized Computer	3,333	3,333	3,333	3,333	3,333	3,333	3,333	3,333	3,333	3,333	3,333	3,333		40,000	40,000	-
4421	Noncapitalized Classroom	417	417	417	417	417	417	417	417	417	417	417	417		5,000	5,000	-
4700	Food Services	11,600	11,600	11,600	11,600	11,600	11,600	11,600	11,600	11,600	11,600	11,600	11,600		139,194	139,194	-
4720	Other Food	417	417	417	417	417	417	417	417	417	417	417	417		5,000	5,000	-
		26,506	57,756	57,756	57,756	57,756	26,206	26,206	26,206	26,206	26,206	26,206	26,206	-	440,977	440,977	-
Subagreement Services																	
5102	Special Education	-	13,636	13,636	13,636	13,636	13,636	13,636	13,636	13,636	13,636	13,636	13,636	-	150,000	150,000	-
5103	Substitute Teacher		2,273	2,273	2,273	2,273	2,273	2,273	2,273	2,273	2,273	2,273	2,273	-	25,000	25,000	-
5104	Transportation	-	654	654	654	654	654	654	654	654	654	654	654	-	7,189	7,189	-
5105	Security	-	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400	-	15,405	15,405	-
5106	Other Educational Consultants	-	2,773	2,773	2,773	2,773	2,773	2,773	2,773	2,773	2,773	2,773	2,773	-	30,502	30,502	-
		-	20,736	20,736	20,736	20,736	20,736	20,736	20,736	20,736	20,736	20,736	20,736	-	228,096	228,096	-
Operations and Housekeeping																	
5201	Auto and Travel	-	405	405	405	405	405	405	405	405	405	405	405	-	4,457	4,457	-
5300	Dues & Memberships		1,818	1,818	1,818	1,818	1,818	1,818	1,818	1,818	1,818	1,818	1,818	-	20,000	20,000	-
5400	Insurance		7,154	7,154	7,154	7,154	7,154	7,154	7,154	7,154	7,154	7,154	7,154	-	78,692	78,692	-
5501	Utilities		12,727	12,727	12,727	12,727	12,727	12,727	12,727	12,727	12,727	12,727	12,727	-	140,000	140,000	-
5502	Janitorial Services		10,909	10,909	10,909	10,909	10,909	10,909	10,909	10,909	10,909	10,909	10,909	-	120,000	120,000	-
5900	Communications		1,669	1,669	1,669	1,669	1,669	1,669	1,669	1,669	1,669	1,669	1,669	-	18,358	18,358	-
5901	Postage and Shipping	-	131	131	131	131	131	131	131	131	131	131	131	-	1,438	1,438	-
		-	34,813	34,813	34,813	34,813	34,813	34,813	34,813	34,813	34,813	34,813	34,813	-	382,945	382,945	-
Facilities, Repairs and Other Leases																	
5601	Rent	78,639	78,639	78,639	78,639	78,639	78,639	78,639	78,639	78,639	78,639	78,639	78,639		943,665	943,665	-
5603	Equipment Leases	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	-	25,000	25,000	-
5605	Real/Personal Property Taxes					12,500						12,500			25,000	25,000	-
5610	Repairs and Maintenance	8,333	8,333	8,333	8,333	8,333	8,333	8,333	8,333	8,333	8,333	8,333	8,333	-	100,000	100,000	-
5615	Repairs and Maintenance -	8,333	8,333	8,333	8,333	8,333	8,333	8,333	8,333	8,333	8,333	8,333	8,333		64,291	100,000	
5616	Repairs and Maintenance -	208	208	208	208	208	208	208	208	208	208	208	208		1,607	2,500	
		97,597	97,597	97,597	97,597	110,097	97,597	97,597	97,597	97,597	97,597	110,097	97,597	-	1,196,165	1,196,165	-
Professional/Consulting Services																	
5801	IT	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	-	20,000	20,000	-
5802	Audit & Taxes	1,712	1,712	1,712	1,712	1,712	1,712	1,712	1,712	1,712	1,712	1,712	1,712	-	20,540	20,540	-
5803	Legal	2,095	2,095	2,095	2,095	2,095	2,095	2,095	2,095	2,095	2,095	2,095	2,095	-	25,135	25,135	-
5804	Professional Development	2,917	2,917	2,917	2,917	2,917	2,917	2,917	2,917	2,917	2,917	2,917	2,917	-	35,000	35,000	-
5805	General Consulting	8,333	8,333	8,333	8,333	8,333	8,333	8,333	8,333	8,333	8,333	8,333	8,333	-	100,000	100,000	-
5806	Special Activities/Field Trips	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250	-	75,000	75,000	-
5807	Bank Charges	120	120	120	120	120	120	120	120	120	120	120	120	-	1,438	1,438	-
5808	Printing	96	96	96	96	96	96	96	96	96	96	96	96	-	1,150	1,150	-
5809	Other taxes and fees	208	208	208	208	208	208	208	208	208	208	208	208	-	2,500	2,500	-
5810	Payroll Service Fee	1,198	1,198	1,198	1,198	1,198	1,198	1,198	1,198	1,198	1,198	1,198	1,198	-	14,378	14,378	-
5811	Management Fee												756,332	-	756,332	756,332	-
5812	District Oversight Fee													53,152	53,152	53,152	-
5813	Business Services	8,333	8,333	8,333	8,333	8,333	8,333	8,333	8,333	8,333	8,333	8,333	8,333		100,000	100,000	-
5814	SPED Encroachment	-	621	621	1,117	1,117	1,117	1,117	1,117	1,583	1,583	1,583	1,583		13,159	13,159	-
5830	Field Trips	4,167	4,167	4,167	4,167	4,167	4,167	4,167	4,167	4,167	4,167	4,167	4,167		50,000	50,000	
5836	Fingerprinting	125	125	125	125	125	125	125	125	125	125	125	125		1,500	1,500	
5851	Marketing and Student Recruiting	1,785	1,785	1,785	1,785	1,785	1,785	1,785	1,785	1,785	1,785	1,785	1,785		21,423	21,423	
5875	Staff Recruiting	625	625	625	625	625	625	625	625	625	625	625	625		7,500	7,500	
5877	Student Activities	14,583	14,583	14,583	14,583	14,583	14,583	14,583	14,583	14,583	14,583	14,583	14,583		175,000	175,000	
5878	Student Assessment	625	625	625	625	625	625	625	625	625	625	625	625		7,500	7,500	
		54,839	55,459	55,459	55,956	55,956	55,956	55,956	55,956	56,421	56,421	56,421	812,753	53,152	1,480,707	1,480,707	-
Depreciation																	

26-27 Downtown Charter Academy Draft Budget

Monthly Cash Flow/Forecast FY26-27

Revised 6.06.26

Actuals Through:

ADA = 366.70

		Jul-26	Aug-26	Sep-26	Oct-26	Nov-26	Dec-26	Jan-27	Feb-27	Mar-27	Apr-27	May-27	Jun-27	Year-End Accruals	Annual Budget	Original Budget Total	Favorable / (Unfav.)
6900	Depreciation Expense	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250	-	75,000	75,000	-
		6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250	-	75,000	75,000	-
Interest																	
		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenses		264,938	600,072	600,072	600,569	613,069	569,019	573,135	572,106	570,513	569,484	581,984	1,325,816	53,152	7,493,930	7,493,930	-
Monthly Surplus (Deficit)		(264,938)	(344,699)	(211,598)	20,653	(165,911)	(13,476)	328,236	(124,948)	184,143	238,952	151,938	(718,460)	989,493	69,386	69,386	-
Cash Flow Adjustments																	
Monthly Surplus (Deficit)		(264,938)	(344,699)	(211,598)	20,653	(165,911)	(13,476)	328,236	(124,948)	184,143	238,952	151,938	(718,460)	989,493	69,386		
Cash flows from operating activities																	
	Depreciation/Amortization	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250	-	75,000		
	Public Funding Receivables	399,619	-	103,227	-	103,668	40,622	83,393	-	-	-	-	-	#########	(312,114)		
	Grants and Contributions Rec.	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
	Due To/From Related Parties	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
	Prepaid Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
	Other Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
	Accounts Payable	-	-	-	-	-	-	-	-	-	-	-	-	53,152	53,152		
	Accrued Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
	Other Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
	Deferred Revenue	-	-	-	-	-	-	-	-	-	-	-	-		-		
Cash flows from investing activities																	
	Purchases of Prop. And Equip.	(895,294)	-	-	-	-	-	-	-	-	-	-	-	-	(895,294)		
	Notes Receivable	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Cash flows from financing activities																	
	Proceeds from Factoring	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
	Payments on Factoring	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
	Proceeds(Payments) on Debt	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Total Change in Cash		(754,362)	(338,449)	(102,121)	26,903	(55,992)	33,397	417,880	(118,698)	190,393	245,202	158,188	(712,210)				
Cash, Beginning of Month		5,014,097	4,259,735	3,921,285	3,819,165	3,846,068	3,790,075	3,823,472	4,241,352	4,122,654	4,313,047	4,558,249	4,716,438				
Cash, End of Month		4,259,735	3,921,285	3,819,165	3,846,068	3,790,075	3,823,472	4,241,352	4,122,654	4,313,047	4,558,249	4,716,438	4,004,228				

CHARTER IMPACT

John Henry High School

Budget Presentation – FY 2026-27

Highlights

- **4.31%** COLA projected for LCFF in 26-27
- Enrollment Projected at 310; with 92 % attendance
- Budget generates Surplus in 26-27 & the out years
- Fund Balance at YE 26-27 projected at around 28.6 %.
- Model has been revised with data from May revised Budget

Enrollment & Per Pupil Data	Budget
Average Enrollment	310
ADA	285
Attendance Rate	92.0%
Unduplicated %	88.0%
Revenue per ADA	$22,559
Expenses per ADA	$22,229

	2025-26 2nd Interim Budget	2026-27 Budget	2027-28 Forecast	2028-29 Forecast
Assumptions				
State COLA		*4.31%*	*3.30%*	*3.09%*
Other Revenue COLA	*n/a*	*n/a*	*0.00%*	*0.00%*
Expense COLA		*3.08%*	*2.75%*	*2.68%*
Enrollment		*310.00*	*320.00*	*330.00*
Average Daily Attendance	*302.55*	*285.20*	*294.40*	*303.60*
Total Revenue	**$ 6,367,970**	**$ 6,433,834**	**$ 6,702,157**	**$ 7,089,046**
Total Expenses	**$ 6,483,710**	**$ 6,339,681**	**$ 6,590,266**	**$ 6,883,590**
Surplus (Deficit)	**$ (115,740)**	**$ 94,153**	**$ 111,891**	**$ 205,456**
Fund Balance, Beginning of Year	$ 1,831,790	$ 1,716,050	$ 1,810,202	$ 1,922,093
Fund Balance, End of Year	**$ 1,716,050**	**$ 1,810,202**	**$ 1,922,093**	**$ 2,127,549**
	26.5%	*28.6%*	*29.2%*	*30.9%*

Revenue

2026-27: Revenue Projected at $6.433 Mil. Per ADA average is $22,559

- State Aid: $4.871 Mil (75% of Total Revenue). Revenue driven by ADA
- Federal Revenue: Projected at $271 K.
  - Title Funds (I,II& IV) projected at $145 K;
  - SPED funding of $54 K
  - Child Nutrition programs at $71 K.

	2026-27 *Year 0*
Federal Revenue	
Special Education - Entitlement	$54,418
Federal Child Nutrition	71,024
Title I, Part A - Basic Low Income	122,089
Title II, Part A - Teacher Quality	13,762
Other Federal Revenue	10,000
Total Federal Revenue	**$271,293**

	2026-27	2027-28	2028-29
Summary of Revenue Programs			
State Aid - Revenue Limit	$4,871,202	$5,183,214	$5,508,878
Federal Revenue	271,293	276,160	286,629
Other State Revenue	1,189,587	1,137,748	1,185,222
Other Local Revenue	101,752	105,034	108,317
Total Revenues	**$6,433,834**	**$6,702,157**	**$7,089,046**
State Revenues as % of Total	*75.7%*	*77.3%*	*77.7%*
Revenues per ADA	*$22,559*	*$22,765*	*$23,350*

Revenue Continued

- Other State revenue projected at $ 1.189 Mil is a significant source of Funding.
  - $417 K in State SPED Funding
  - $393 K in SB740 Facilities Funding
  - $77 K in State lottery
  - Other State Revenue includes : Prop 28 & One-time SSPDBG funding
- Additionally, $ 101 K projected from local Parcel tax measures.

	2026-27	2027-28	2028-29
Other State Revenue			
State Special Education	$417,879	$407,514	$433,235
Child Nutrition	59,286	62,196	65,858
School Facilities (SB740)	393,747	419,861	432,102
Mandated Cost	18,035	17,562	18,688
State Lottery	77,574	80,077	82,579
Other State Revenue	223,065	150,538	152,759
Total Other State Revenue	**$1,189,587**	**$1,137,748**	**$1,185,222**

Expenses

- Annual Expenses Projected at $6,339,681. Per ADA average is $22,229.
- Second Interim Forecasts Have been rolled forward & COLA of 3.08 % has been applied.
- 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 48% of total expenses.

	2026-27	2027-28	2028-29
Summary of Projected Expenses			
Certificated Salaries	$1,830,026	$1,884,927	$1,941,475
Classified Salaries	679,683	709,410	729,411
Employee Benefits	529,493	545,770	561,521
Total Compensation	**$3,039,203**	**$3,140,107**	**$3,232,407**
Books and Supplies	$395,443	$418,915	$443,076
Subagreement Services	269,100	285,420	302,227
Operations and Housekeeping	439,600	466,260	493,716
Facilities, Repairs and Other Leases	1,173,356	1,213,792	1,285,269
Professional/Consulting Services	1,019,816	1,062,609	1,123,732
Depreciation	3,163	3,163	3,163
Interest	-	-	-
Total Non-Comp	**$3,300,479**	**$3,450,158**	**$3,651,183**
Total Expenses	**$6,339,681**	**$6,590,266**	**$6,883,590**

Fund & Cash Balance

- Surplus of $94,153 Projected for FY26-27. Surplus projected for out years as well
- Fund Balance projected at $1,810,202. 28.6 % 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 $4,121,808. Cash position remains strong at each monthly close.

	2025-26 2nd Interim Budget	2026-27 Budget	2027-28 Forecast	2028-29 Forecast
Total Revenue	**$ 6,367,970**	**$ 6,433,834**	**$ 6,702,157**	**$ 7,089,046**
Total Expenses	**$ 6,483,710**	**$ 6,339,681**	**$ 6,590,266**	**$ 6,883,590**
Surplus (Deficit)	**$ (115,740)**	**$ 94,153**	**$ 111,891**	**$ 205,456**
Fund Balance, Beginning of Year	$ 1,831,790	$ 1,716,050	$ 1,810,202	$ 1,922,093
Fund Balance, End of Year	**$ 1,716,050**	**$ 1,810,202**	**$ 1,922,093**	**$ 2,127,549**
	26.5%	*28.6%*	*29.2%*	*30.9%*
Cash, End of Year		**$ 4,121,808**	**$ 4,085,573**	**$ 4,157,090**

Appendix

Multi-year Budget

26-27 Cash Flow by Month

FY26-27 JHHS Budget

Multi-Year Forecast

Revised 6.06.26

CHARTER IMPACT

	2025-26 2nd Interim Budget	2026-27 Budget	2027-28 Forecast	2028-29 Forecast
Assumptions				
State COLA		*4.31%*	*3.30%*	*3.09%*
Other Revenue COLA	*n/a*	*n/a*	*0.00%*	*0.00%*
Expense COLA		*3.08%*	*2.75%*	*2.68%*
Enrollment		*310.00*	*320.00*	*330.00*
Average Daily Attendance	*302.55*	*285.20*	*294.40*	*303.60*
Revenues				
State Aid - Revenue Limit				
8011 LCFF State Aid	$ 5,017,662	$ 4,814,162	$ 5,124,334	$ 5,448,158
8012 Education Protection Account	62,192	57,040	58,880	60,720
	5,079,854	4,871,202	5,183,214	5,508,878
Federal Revenue				
8181 Special Education - Entitlement	48,285	54,418	49,910	51,520
8220 Federal Child Nutrition	75,913	71,024	76,017	80,494
8290 Title I, Part A - Basic Low Income	123,886	122,089	126,027	129,966
8291 Title II, Part A - Teacher Quality	14,425	13,762	14,206	14,650
8296 Other Federal Revenue	10,000	10,000	10,000	10,000
	272,509	271,293	276,160	286,629
Other State Revenue				
8311 State Special Education	298,704	417,879	407,514	433,235
8520 Child Nutrition	50,971	59,286	62,196	65,858
8545 School Facilities (SB740)	435,202	393,747	419,861	432,102
8550 Mandated Cost	18,350	18,035	17,562	18,688
8560 State Lottery	84,581	77,574	80,077	82,579
8599 Other State Revenue	26,046	223,065	150,538	152,759
	913,855	1,189,587	1,137,748	1,185,222
Other Local Revenue				
8690 Other Local Revenue	101,752	101,752	105,034	108,317
	101,752	101,752	105,034	108,317
Total Revenue	**$ 6,367,970**	**$ 6,433,834**	**$ 6,702,157**	**$ 7,089,046**
Expenses				
Certificated Salaries				
1100 Teachers' Salaries	1,138,102	1,391,927	1,433,685	1,476,696
1175 Teachers' Extra Duty/Stipends	20,000	12,500	12,875	13,261
1200 Pupil Support Salaries	75,790	78,064	80,406	82,818
1300 Administrators' Salaries	340,721	347,535	357,961	368,700
	1,574,613	1,830,026	1,884,927	1,941,475
Classified Salaries				
2100 Instructional Salaries	189,264	257,399	265,121	273,074
2200 Support Salaries	234,868	241,914	249,171	256,646
2400 Clerical and Office Staff Salaries	157,967	180,370	195,118	199,690

FY26-27 JHHS Budget

Multi-Year Forecast

Revised 6.06.26

		2025-26 2nd Interim Budget	2026-27 Budget	2027-28 Forecast	2028-29 Forecast
		582,099	679,683	709,410	729,411
Benefits					
3301	OASDI	154,736	155,602	160,849	165,595
3311	Medicare	36,188	36,391	37,618	38,728
3401	Health and Welfare	218,400	273,156	281,351	289,791
3501	State Unemployment	20,000	16,660	16,660	16,660
3601	Workers' Compensation	34,940	35,136	36,321	37,392
3901	Other Benefits	5,000	12,549	12,972	13,354
		469,265	529,493	545,770	561,521
Books and Supplies					
4100	Textbooks and Core Curricula	80,000	100,000	106,065	112,310
4200	Books and Other Materials	1,000	1,500	1,591	1,685
4302	School Supplies	10,000	10,270	10,893	11,534
4303	Technology Supplies	2,500	2,568	2,723	2,884
4304	Non-Instructional Supplies	1,200	1,232	1,307	1,384
4305	Software	25,000	54,306	57,599	60,991
4310	Office Expense	15,000	15,405	15,829	16,253
4311	Business Meals	2,500	2,577	2,733	2,894
4315	Custodial Supplies	10,000	10,306	10,931	11,575
4320	Educational Software	17,500	18,036	19,129	20,256
4326	Art & Music Supplies	100	103	109	116
4327	MS/HS Sports Supplies	2,000	2,061	2,186	2,315
4328	Student Activity Supplies & Materials	350	359	381	404
4335	PE Supplies	1,500	1,546	1,640	1,736
4350	Uniforms	14,474	14,865	15,766	16,695
4420	Noncapitalized Computer Equipment	16,000	20,000	21,213	22,462
4421	Noncapitalized Classroom Furniture, Equi	-	5,000	5,303	5,616
4700	Food Services	126,884	130,310	138,213	146,352
4720	Other Food	5,000	5,000	5,303	5,616
		331,008	395,443	418,915	443,076
Subagreement Services					
5102	Special Education	325,000	200,000	212,129	224,621
5103	Substitute Teacher	410,530	25,000	26,516	28,078
5104	Transportation	15,000	20,000	21,213	22,462
5105	Security	15,000	14,600	15,485	16,397
5106	Other Educational Consultants	5,000	9,500	10,076	10,669
		770,530	269,100	285,420	302,227
Operations and Housekeeping					
5201	Auto and Travel	3,500	3,400	3,606	3,819
5300	Dues & Memberships	40,000	38,900	41,259	43,689
5400	Insurance	112,874	109,700	116,353	123,204
5501	Utilities	200,000	194,300	206,083	218,219
5502	Janitorial Services	80,000	77,700	82,412	87,265
5900	Communications	15,000	14,600	15,485	16,397

FY26-27 JHHS Budget

Multi-Year Forecast

Revised 6.06.26

	2025-26 2nd Interim Budget	2026-27 Budget	2027-28 Forecast	2028-29 Forecast
5901 Postage and Shipping	1,000	1,000	1,061	1,123
	452,374	439,600	466,260	493,716
Facilities, Repairs and Other Leases				
5601 Rent	971,631	1,002,515	1,032,590	1,093,397
5603 Equipment Leases	20,000	20,540	21,786	23,069
5605 Real/Personal Property Taxes	76,538	76,538	81,180	85,960
5610 Repairs and Maintenance	10,000	10,308	10,933	11,577
5615 Repairs and Maintenance - Building	60,000	61,848	65,599	69,462
5616 Repairs and Maintenance - Computers	1,500	1,607	1,704	1,805
	1,139,669	1,173,356	1,213,792	1,285,269
Professional/Consulting Services				
5801 IT	12,000	12,324	13,071	13,841
5802 Audit & Taxes	17,000	17,000	17,468	17,936
5803 Legal	15,000	10,000	10,275	10,550
5804 Professional Development	35,000	35,000	37,123	39,309
5805 General Consulting	30,000	30,000	31,819	33,693
5806 Special Activities/Field Trips	5,000	5,135	5,446	5,767
5807 Bank Charges	100	103	109	115
5808 Printing	2,000	2,054	2,179	2,307
5809 Other taxes and fees	10,000	16,432	17,429	18,455
5810 Payroll Service Fee	12,000	12,324	13,071	13,841
5811 Management Fee	636,797	643,383	670,216	708,905
5812 District Oversight Fee	50,799	53,115	51,832	55,089
5813 Business Services	44,657	79,200	84,003	88,950
5814 SPED Encroachment	7,500	14,323	13,723	14,543
5830 Field Trips	7,500	7,888	8,366	8,859
5836 Fingerprinting	-	500	530	562
5851 Marketing and Student Recruiting	15,000	15,000	15,910	16,847
5875 Staff Recruiting	10,000	5,000	5,303	5,616
5877 Student Activities	20,000	21,035	22,311	23,624
5878 Student Assessment	40,000	40,000	42,426	44,924
	970,352	1,019,816	1,062,609	1,123,732
Depreciation				
6900 Depreciation Expense	193,801	3,163	3,163	3,163
	193,801	3,163	3,163	3,163
Interest				
	-	-	-	-
Total Expenses	**$ 6,483,710**	**$ 6,339,681**	**$ 6,590,266**	**$ 6,883,590**
Surplus (Deficit)	**$ (115,740)**	**$ 94,153**	**$ 111,891**	**$ 205,456**
Fund Balance, Beginning of Year	$ 1,831,790	$ 1,716,050	$ 1,810,202	$ 1,922,093
Fund Balance, End of Year	**$ 1,716,050**	**$ 1,810,202**	**$ 1,922,093**	**$ 2,127,549**

FY26-27 JHHS Budget

Multi-Year Forecast

Revised 6.06.26

	2025-26 2nd Interim Budget	2026-27 Budget	2027-28 Forecast	2028-29 Forecast
	26.5%	***28.6%***	***29.2%***	***30.9%***
Cash Flow Adjustments				
Surplus (Deficit)		94,153	111,891	205,456
Cash Flows From Operating Activities				
Depreciation/Amortization		3,163	3,163	3,163
Public Funding Receivables		19,604	(106,418)	(45,339)
Grants and Contributions Rec.		-	-	-
Due To/From Related Parties		-	-	-
Prepaid Expenses		-	-	-
Other Assets		-	-	-
Accounts Payable		91,582	24,716	(22,176)
Accrued Expenses		-	-	-
Deferred Revenue		-	(69,587)	(69,587)
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		208,502	(36,235)	71,517
Cash, Beginning of Year		3,913,306	4,121,808	4,085,573
Cash, End of Year		**$ 4,121,808**	**$ 4,085,573**	**$ 4,157,090**

FY26-27 JHHS Budget

Monthly Cash Flow/Forecast FY26-27

Revised 6.06.26

Actuals Through:

ADA = 285.20

CHARTER IMPACT

		Jul-26	Aug-26	Sep-26	Oct-26	Nov-26	Dec-26	Jan-27	Feb-27	Mar-27	Apr-27	May-27	Jun-27	Year-End Accruals	Annual Budget	Original Budget Total	Favorable / (Unfav.)
Revenues																ADA = 285.20	
State Aid - Revenue Limit																	
8011	LCFF State Aid	-	255,352	255,352	459,633	459,633	459,633	459,633	459,633	401,059	401,059	401,059	401,059	401,058	4,814,162	4,814,162	-
8012	Education Protection Account	-	-	14,260	-	-	14,260	-	-	14,260	-	-	-	14,260	57,040	57,040	-
		-	255,352	269,612	459,633	459,633	473,893	459,633	459,633	415,319	401,059	401,059	401,059	415,318	4,871,202	4,871,202	-
Federal Revenue																	
8181	Special Education - Entitlement	-	-	-	-	-	-	-	-	-	-	-	-	54,418	54,418	54,418	-
8220	Federal Child Nutrition	-	-	-	3,551	6,747	6,747	6,747	6,747	6,747	6,747	6,747	6,747	13,495	71,024	71,024	-
8290	Title I, Part A - Basic Low Income	-	-	30,522	-	-	91,567	-	-	-	-	-	-	-	122,089	122,089	-
8291	Title II, Part A - Teacher Quality	-	-	3,441	-	-	10,322	-	-	-	-	-	-	-	13,762	13,762	-
8296	Other Federal Revenue	-	-	-	2,500	-	-	2,500	-	-	2,500	-	-	2,500	10,000	10,000	-
		-	-	33,963	6,051	6,747	108,636	9,247	6,747	6,747	9,247	6,747	6,747	70,413	271,293	271,293	-
Other State Revenue																	
8311	State Special Education	-	20,894	20,894	37,609	37,609	37,609	37,609	37,609	37,609	37,609	37,609	37,609	37,609	417,879	417,879	-
8520	Child Nutrition	-	-	-	2,993	5,686	5,686	5,686	5,686	5,686	5,686	5,686	5,686	10,802	59,286	59,286	-
8545	School Facilities (SB740)	-	-	-	-	-	-	196,874	-	-	-	98,437	-	98,437	393,747	393,747	-
8550	Mandated Cost	-	-	-	-	-	18,035	-	-	-	-	-	-	-	18,035	18,035	-
8560	State Lottery	-	-	-	-	-	-	20,573	-	-	20,573	-	-	36,428	77,574	77,574	-
8599	Other State Revenue	-	927	927	52,800	1,668	1,668	52,800	1,668	1,668	52,800	1,668	1,668	52,800	223,065	223,065	-
		-	21,821	21,821	93,402	44,964	62,999	313,543	44,964	44,964	116,669	143,401	44,964	236,076	1,189,587	1,189,587	-
Other Local Revenue																	
8690	Other Local Revenue	-	-	10,175	10,175	10,175	10,175	10,175	10,175	10,175	10,175	10,175	10,175	-	101,752	101,752	-
		-	-	10,175	10,175	10,175	10,175	10,175	10,175	10,175	10,175	10,175	10,175	-	101,752	101,752	-
Total Revenue		-	277,172	335,570	569,261	521,519	655,702	792,598	521,519	477,206	537,151	561,383	462,946	721,806	6,433,834	6,433,834	-
Expenses																	
Certificated Salaries																	
1100	Teachers' Salaries	-	126,539	126,539	126,539	126,539	126,539	126,539	126,539	126,539	126,539	126,539	126,539	-	1,391,927	1,391,927	-
1175	Teachers' Extra Duty/Stipends	-	1,136	1,136	1,136	1,136	1,136	1,136	1,136	1,136	1,136	1,136	1,136	-	12,500	12,500	-
1200	Pupil Support Salaries	-	7,097	7,097	7,097	7,097	7,097	7,097	7,097	7,097	7,097	7,097	7,097	-	78,064	78,064	-
1300	Administrators' Salaries	28,961	28,961	28,961	28,961	28,961	28,961	28,961	28,961	28,961	28,961	28,961	28,961	-	347,535	347,535	-
		28,961	163,733	163,733	163,733	163,733	163,733	163,733	163,733	163,733	163,733	163,733	163,733	-	1,830,026	1,830,026	-
Classified Salaries																	
2100	Instructional Salaries	-	23,400	23,400	23,400	23,400	23,400	23,400	23,400	23,400	23,400	23,400	23,400	-	257,399	257,399	-
2200	Support Salaries	-	21,992	21,992	21,992	21,992	21,992	21,992	21,992	21,992	21,992	21,992	21,992	-	241,914	241,914	-
2400	Clerical and Office Staff Salaries	15,031	15,031	15,031	15,031	15,031	15,031	15,031	15,031	15,031	15,031	15,031	15,031	-	180,370	180,370	-
		15,031	60,423	60,423	60,423	60,423	60,423	60,423	60,423	60,423	60,423	60,423	60,423	-	679,683	679,683	-
Benefits																	
3301	OASDI	2,728	13,898	13,898	13,898	13,898	13,898	13,898	13,898	13,898	13,898	13,898	13,898	-	155,602	155,602	-
3311	Medicare	638	3,250	3,250	3,250	3,250	3,250	3,250	3,250	3,250	3,250	3,250	3,250	-	36,391	36,391	-
3401	Health and Welfare	22,763	22,763	22,763	22,763	22,763	22,763	22,763	22,763	22,763	22,763	22,763	22,763	-	273,156	273,156	-
3501	State Unemployment	833	833	833	833	833	833	4,165	3,332	1,666	833	833	833	-	16,660	16,660	-
3601	Workers' Compensation	616	3,138	3,138	3,138	3,138	3,138	3,138	3,138	3,138	3,138	3,138	3,138	-	35,136	35,136	-
3901	Other Benefits	220	1,121	1,121	1,121	1,121	1,121	1,121	1,121	1,121	1,121	1,121	1,121	-	12,549	12,549	-
		27,797	45,003	45,003	45,003	45,003	45,003	48,335	47,502	45,836	45,003	45,003	45,003	-	529,493	529,493	-
Books and Supplies																	
4100	Textbooks and Core Curricula	-	25,000	25,000	25,000	25,000	-	-	-	-	-	-	-	-	100,000	100,000	-
4200	Books and Other Materials	300	300	300	300	300	-	-	-	-	-	-	-	-	1,500	1,500	-
4302	School Supplies	856	856	856	856	856	856	856	856	856	856	856	856	-	10,270	10,270	-
4303	Technology Supplies	214	214	214	214	214	214	214	214	214	214	214	214		2,568	2,568	-
4304	Non-Instructional Supplies	100	100	100	100	100	100	100	100	100	100	100	100	32	1,232	1,232	0
4305	Software	4,525	4,525	4,525	4,525	4,525	4,525	4,525	4,525	4,525	4,525	4,525	4,525	-	54,306	54,306	-
4310	Office Expense	1,284	1,284	1,284	1,284	1,284	1,284	1,284	1,284	1,284	1,284	1,284	1,284	-	15,405	15,405	-
4311	Business Meals	215	215	215	215	215	215	215	215	215	215	215	215	-	2,577	2,577	-
4315	Custodial Supplies	859	859	859	859	859	859	859	859	859	859	859	859		10,306	10,306	-
4320	Educational Software	1,503	1,503	1,503	1,503	1,503	1,503	1,503	1,503	1,503	1,503	1,503	1,503		18,036	18,036	-
4326	Art & Music Supplies	9	9	9	9	9	9	9	9	9	9	9	9		103	103	-
4327	MS/HS Sports Supplies	172	172	172	172	172	172	172	172	172	172	172	172		2,061	2,061	-
4328	Student Activity Supplies &	30	30	30	30	30	30	30	30	30	30	30	30		359	359	-
4335	PE Supplies	129	129	129	129	129	129	129	129	129	129	129	129		1,546	1,546	-
4350	Uniforms	1,239	1,239	1,239	1,239	1,239	1,239	1,239	1,239	1,239	1,239	1,239	1,239		14,865	14,865	-
4400	Noncapitalized Equipment	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-
4420	Noncapitalized Computer	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667		20,000	20,000	-
4421	Noncapitalized Classroom	417	417	417	417	417	417	417	417	417	417	417	417		5,000	5,000	-
4700	Food Services	10,859	10,859	10,859	10,859	10,859	10,859	10,859	10,859	10,859	10,859	10,859	10,859		130,310	130,310	-
4720	Other Food	417	417	417	417	417	417	417	417	417	417	417	417		5,000	5,000	-
		24,793	49,793	49,793	49,793	49,793	24,493	24,493	24,493	24,493	24,493	24,493	24,493	32	395,444	395,444	0
Subagreement Services																	
5102	Special Education	-	18,182	18,182	18,182	18,182	18,182	18,182	18,182	18,182	18,182	18,182	18,182	-	200,000	200,000	-
5103	Substitute Teacher	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	-	25,000	25,000	-
5104	Transportation	-	1,818	1,818	1,818	1,818	1,818	1,818	1,818	1,818	1,818	1,818	1,818	-	20,000	20,000	-
5105	Security	-	1,327	1,327	1,327	1,327	1,327	1,327	1,327	1,327	1,327	1,327	1,327	-	14,600	14,600	-
5106	Other Educational Consultants	-	-	950	950	950	950	950	950	950	950	950	950	-	9,500	9,500	-
		2,083	23,411	24,361	24,361	24,361	24,361	24,361	24,361	24,361	24,361	24,361	24,361	-	269,100	269,100	-
Operations and Housekeeping																	
5201	Auto and Travel	-	309	309	309	309	309	309	309	309	309	309	309	-	3,400	3,400	-
5300	Dues & Memberships	3,242	3,242	3,242	3,242	3,242	3,242	3,242	3,242	3,242	3,242	3,242	3,242	-	38,900	38,900	-
5400	Insurance	9,142	9,142	9,142	9,142	9,142	9,142	9,142	9,142	9,142	9,142	9,142	9,142	-	109,700	109,700	-
5501	Utilities	16,192	16,192	16,192	16,192	16,192	16,192	16,192	16,192	16,192	16,192	16,192	16,192	-	194,300	194,300	-
5502	Janitorial Services	6,475	6,475	6,475	6,475	6,475	6,475	6,475	6,475	6,475	6,475	6,475	6,475	-	77,700	77,700	-
5900	Communications	1,217	1,217	1,217	1,217	1,217	1,217	1,217	1,217	1,217	1,217	1,217	1,217	-	14,600	14,600	-
5901	Postage and Shipping	-	-	100	100	100	100	100	100	100	100	100	100	-	1,000	1,000	-
		36,267	36,576	36,676	36,676	36,676	36,676	36,676	36,676	36,676	36,676	36,676	36,676	-	439,600	439,600	-
Facilities, Repairs and Other Leases																	
5601	Rent	80,967	80,967	80,967	80,967	80,967	80,967	80,967	80,967	80,967	80,967	80,967	80,967	30,915	1,002,515	1,002,515	-
5603	Equipment Leases	1,712	1,712	1,712	1,712	1,712	1,712	1,712	1,712	1,712	1,712	1,712	1,712	-	20,540	20,540	-
5605	Real/Personal Property Taxes	6,378	6,378	6,378	6,378	6,378	6,378	6,378	6,378	6,378	6,378	6,378	6,378	-	76,538	76,538	-
5610	Repairs and Maintenance	833	833	833	833	833	833	833	833	833	833	833	833	308	10,308	10,308	-
5615	Repairs and Maintenance -	4,858	4,858	4,858	4,858	4,858	4,858	4,858	4,858	4,858	4,858	4,858	4,858	3,547	61,848	61,848	
5616	Repairs and Maintenance -	134	134	134	134	134	134	134	134	134	134	134	134		1,607	1,607	
		94,882	94,882	94,882	94,882	94,882	94,882	94,882	94,882	94,882	94,882	94,882	94,882	34,770	1,173,356	1,109,901	-
Professional/Consulting Services																	
5801	IT	1,027	1,027	1,027	1,027	1,027	1,027	1,027	1,027	1,027	1,027	1,027	1,027	-	12,324	12,324	-
5802	Audit & Taxes	1,417	1,417	1,417	1,417	1,417	1,417	1,417	1,417	1,417	1,417	1,417	1,417	-	17,000	17,000	-
5803	Legal	833	833	833	833	833	833	833	833	833	833	833	833	-	10,000	10,000	-
5804	Professional Development	2,917	2,917	2,917	2,917	2,917	2,917	2,917	2,917	2,917	2,917	2,917	2,917	-	35,000	35,000	-
5805	General Consulting	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	-	30,000	30,000	-
5806	Special Activities/Field Trips	428	428	428	428	428	428	428	428	428	428	428	428	-	5,135	5,135	-
5807	Bank Charges	9	9	9	9	9	9	9	9	9	9	9	9	-	103	103	-
5808	Printing	171	171	171	171	171	171	171	171	171	171	171	171	-	2,054	2,054	-
5809	Other taxes and fees	1,369	1,369	1,369	1,369	1,369	1,369	1,369	1,369	1,369	1,369	1,369	1,369	-	16,432	16,432	-
5810	Payroll Service Fee	1,027	1,027	1,027	1,027	1,027	1,027	1,027	1,027	1,027	1,027	1,027	1,027	-	12,324	12,324	-
5811	Management Fee	53,615	53,615	53,615	53,615	53,615	53,615	53,615	53,615	53,615	53,615	53,615	53,615	-	643,383	643,383	-
5812	District Oversight Fee	-	2,554	2,696	4,596	4,596	4,739	4,596	4,596	4,153	4,011	4,011	4,011	8,556	53,115	53,115	-
5813	Business Services	-	-	-	11,297	-	-	11,297	-	-	11,297	-	-	45,309	79,200	79,200	-
5814	SPED Encroachment	-	627	627	1,128	1,128	1,128	1,128	1,128	1,128	1,128	1,128	1,128	2,915	14,323	14,323	-
5816	Legal Settlement	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-
5820	Scholarship Expense	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-
5830	Field Trips	657	657	657	657	657	657	657	657	657	657	657	657		7,888	7,888	-
5836	Fingerprinting	42	42	42	42	42	42	42	42	42	42	42	42		500	500	-
5839	Fundraising Fees	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-
5851	Marketing and Student Recruiting	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250		15,000	15,000	-
5873	Sports Contractors	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-
5874	Sports	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-
5875	Staff Recruiting	417	417	417	417	417	417	417	417	417	417	417	417		5,000	5,000	-
5877	Student Activities	1,753	1,753	1,753	1,753	1,753	1,753	1,753	1,753	1,753	1,753	1,753	1,753		21,035	21,035	-
5878	Student Assessment	3,333	3,333	3,333	3,333	3,333	3,333	3,333	3,333	3,333	3,333	3,333	3,333		40,000	40,000	-
		72,765	75,945	76,088	89,786	78,489	78,632	89,786	78,489	78,046	89,201	77,904	77,904	56,780	1,019,816	1,019,816	-
Depreciation																	

FY26-27 JHHS Budget

Monthly Cash Flow/Forecast FY26-27

Revised 6.06.26

Actuals Through:

ADA = 285.20

		Jul-26	Aug-26	Sep-26	Oct-26	Nov-26	Dec-26	Jan-27	Feb-27	Mar-27	Apr-27	May-27	Jun-27	Year-End Accruals	Annual Budget	Original Budget Total	Favorable / (Unfav.)
6900	Depreciation Expense	264	264	264	264	264	264	264	264	264	264	264	264	-	3,163	3,163	-
		264	264	264	264	264	264	264	264	264	264	264	264	-	3,163	3,163	-
Interest																	
		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenses		302,843	550,029	551,222	564,920	553,623	528,466	542,952	530,822	528,713	539,034	527,737	527,737	91,582	6,339,681	6,276,227	0
Monthly Surplus (Deficit)		(302,843)	(272,857)	(215,651)	4,341	(32,104)	127,237	249,646	(9,303)	(51,507)	(1,884)	33,645	(64,792)	630,224	94,153	157,607	0
Cash Flow Adjustments																	
Monthly Surplus (Deficit)		(302,843)	(272,857)	(215,651)	4,341	(32,104)	127,237	249,646	(9,303)	(51,507)	(1,884)	33,645	(64,792)	630,224	94,153		
Cash flows from operating activities																	
Depreciation/Amortization		264	264	264	264	264	264	264	264	264	264	264	264	-	3,163		
Public Funding Receivables		401,570	-	103,227	-	108,801	40,622	87,190	-	-	-	-	-	(721,806)	19,604		
Grants and Contributions Rec.		-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Due To/From Related Parties		-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Prepaid Expenses		-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Other Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Accounts Payable		-	-	-	-	-	-	-	-	-	-	-	-	91,582	91,582		
Accrued Expenses		-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Other Liabilities		-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Deferred Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-		
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		98,991	(272,593)	(112,160)	4,605	76,960	168,123	337,099	(9,039)	(51,244)	(1,620)	33,909	(64,528)				
Cash, Beginning of Month		3,913,306	4,012,297	3,739,704	3,627,544	3,632,148	3,709,109	3,877,231	4,214,331	4,205,291	4,154,047	4,152,427	4,186,336				
Cash, End of Month		**4,012,297**	**3,739,704**	**3,627,544**	**3,632,148**	**3,709,109**	**3,877,231**	**4,214,331**	**4,205,291**	**4,154,047**	**4,152,427**	**4,186,336**	**4,121,808**				

CHARTER IMPACT

Benito Juarez Elementary

Budget Presentation – FY 2026-27

Highlights

- **4.31%** COLA projected for LCFF in 26-27
- Enrollment Projected at 480; with 92.5 % attendance
- Budget generates Surplus in 26-27 & the out years
- Fund Balance at YE 26-27 projected at around 34.8 %.
- Model has been revised with data from May revised Budget

Enrollment & Per Pupil Data	Budget
Average Enrollment	480
ADA	444
Attendance Rate	92.5%
Unduplicated %	85.0%
Revenue per ADA	$22,127
Expenses per ADA	$21,973

	2025-26 Prior Year	2026-27 Budget	2027-28 Forecast	2028-29 Forecast	2029-30 Forecast
Assumptions					
State COLA		*4.31%*	*3.30%*	*3.09%*	*3.11%*
Other Revenue COLA		*n/a*	*0.00%*	*0.00%*	*0.00%*
Expense COLA		*3.08%*	*2.75%*	*2.68%*	*2.74%*
Enrollment		*480.0*	*470.0*	*470.0*	*470.00*
Average Daily Attendance		*444.01*	*434.75*	*434.75*	*434.75*
Total Revenue	$ 9,031,154	$ 9,824,719	$ 10,004,645	$ 10,331,610	$ 10,536,980
Total Expenses	$ 9,000,074	$ 9,756,334	$ 9,913,671	$ 10,176,684	$ 10,396,447
Surplus (Deficit)	$ 31,079	$ 68,384	$ 90,973	$ 154,926	$ 140,534
Fund Balance, Beginning of Year	$ 3,295,326	$ 3,326,405	$ 3,394,790	$ 3,485,763	$ 3,640,689
Fund Balance, End of Year	$ 3,326,405	$ 3,394,790	$ 3,485,763	$ 3,640,689	$ 3,781,223
	37.0%	*34.8%*	*35.2%*	*35.8%*	*36.4%*

Revenue

2026-27: Revenue Projected at $9,827,7019. Per ADA average is $22,127

- State Aid: $4.644 Mil (67.6% of Total Revenue). Revenue driven by ADA
- Federal Revenue: Projected at $407K.
  - Title Funds (I,II& IV) projected at $210 K;
  - SPED funding of $65 K
  - Child Nutrition programs at $130 K.

	2026-27
Federal Revenue	
Special Education - Entitlement	$65,940
Federal Child Nutrition	130,387
Title I, Part A - Basic Low Income	179,017
Title II, Part A - Teacher Quality	18,820
Other Federal Revenue	13,809
Total Federal Revenue	**$407,973**

	2026-27	2027-28	2028-29	2029-30
Summary of Revenue Programs				
State Aid - Revenue Limit	$6,644,336	$6,727,635	$6,936,336	$7,152,610
Federal Revenue	407,973	397,162	399,041	402,486
Other State Revenue	2,639,039	2,749,260	2,865,644	2,851,296
Other Local Revenue	133,370	130,589	130,589	130,589
Total Revenues	**$9,824,719**	**$10,004,645**	**$10,331,610**	**$10,536,980**
State Revenues as % of Total	*67.6%*	*67.2%*	*67.1%*	*67.9%*
Revenues per ADA	*$22,127*	*$23,012*	*$23,764*	*$24,237*

Revenue Continued

- Other State revenue projected at $ 2.639 Mil is a significant source of Funding.
  - $594 K in State SPED Funding
  - $612 K in SB740 Facilities Funding
  - $120 K in State lottery
  - Other State Revenue includes: ELOP, ASES; Prop 28 & One-time SSPDBG funding
- Additionally, $ 133 K projected from local Parcel tax measures.

	2026-27	2027-28	2028-29	2029-30
Other State Revenue				
State Special Education	$594,960	$601,790	$620,385	$639,679
Child Nutrition	49,911	58,953	60,533	62,191
School Facilities (SB740)	612,986	620,023	618,763	618,883
Mandated Cost	9,020	9,636	9,727	10,030
State Lottery	120,768	118,249	118,249	118,249
Other State Revenue	1,251,394	1,340,609	1,437,988	1,402,264
Total Other State Revenue	**$2,639,039**	**$2,749,260**	**$2,865,644**	**$2,851,296**

Expenses

- Annual Expenses Projected at $9,756,334. Per ADA average is $21,973.
- Second Interim Forecasts Have been rolled forward & COLA of 3.08 % has been applied.
- 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 43% of total expenses.

	2026-27	2027-28	2028-29	2029-30
Summary of Projected Expenses				
Certificated Salaries	$2,289,595	$2,358,283	$2,429,032	$2,501,903
Classified Salaries	1,208,660	1,244,920	1,282,267	1,320,735
Employee Benefits	729,617	750,727	772,470	794,865
Total Compensation	**$4,227,873**	**$4,353,930**	**$4,483,769**	**$4,617,503**
Books and Supplies	$986,429	$993,077	$1,019,692	$1,047,632
Subagreement Services	791,840	798,790	820,198	842,671
Operations and Housekeeping	580,835	584,362	600,022	616,463
Facilities, Repairs and Other Leases	1,384,784	1,423,500	1,465,581	1,444,641
Professional/Consulting Services	1,707,859	1,684,474	1,735,854	1,775,969
Depreciation	76,715	75,538	51,568	51,568
Interest	-	-	-	-
Total Non-Comp	**$5,528,462**	**$5,559,741**	**$5,692,915**	**$5,778,944**
Total Expenses	**$9,756,334**	**$9,913,671**	**$10,176,684**	**$10,396,447**

Fund & Cash Balance

- Surplus of $68,384 Projected for FY26-27. Surplus projected for out years as well
- Fund Balance projected at $3,394,790, 34.8 % 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 $5,536,742. Cash position remains strong at each monthly close.

	2025-26 Prior Year	2026-27 Budget	2027-28 Forecast	2028-29 Forecast	2029-30 Forecast
Total Revenue	$ 9,031,154	$ 9,824,719	$ 10,004,645	$ 10,331,610	$ 10,536,980
Total Expenses	$ 9,000,074	$ 9,756,334	$ 9,913,671	$ 10,176,684	$ 10,396,447
Surplus (Deficit)	$ 31,079	$ 68,384	$ 90,973	$ 154,926	$ 140,534
Fund Balance, Beginning of Year	$ 3,295,326	$ 3,326,405	$ 3,394,790	$ 3,485,763	$ 3,640,689
Fund Balance, End of Year	$ 3,326,405	$ 3,394,790	$ 3,485,763	$ 3,640,689	$ 3,781,223
	37.0%	*34.8%*	*35.2%*	*35.8%*	*36.4%*
Cash, End of Year		$ 5,536,742	$ 5,775,767	$ 5,874,903	$ 6,072,181

Appendix

Multi-year Budget

26-27 Cash Flow by Month

2026-27 BJE

Multi-Year Forecast

Revised 6.05.26

CHARTER IMPACT

	2025-26 Prior Year	2026-27 Budget	2027-28 Forecast	2028-29 Forecast	2029-30 Forecast
Assumptions					
State COLA		*4.31%*	*3.30%*	*3.09%*	*3.11%*
Other Revenue COLA		*n/a*	*0.00%*	*0.00%*	*0.00%*
Expense COLA		*3.08%*	*2.75%*	*2.68%*	*2.74%*
Enrollment		*480.0*	*470.0*	*470.0*	*470.00*
Average Daily Attendance		*444.01*	*434.75*	*434.75*	*434.75*
Revenues					
State Aid - Revenue Limit					
8011 LCFF State Aid	$ 4,451,798	$ 4,699,856	$ 4,823,708	$ 5,032,409	$ 5,248,683
8012 Education Protection Account	87,420	88,802	86,950	86,950	86,950
8019 State Aid - Prior Year	33,218	-	-	-	-
8096 In Lieu of Property Taxes	1,730,073	1,855,678	1,816,977	1,816,977	1,816,977
	6,302,509	6,644,336	6,727,635	6,936,336	7,152,610
Federal Revenue					
8181 Special Education - Entitlement	71,050	65,940	67,202	65,800	65,800
8220 Federal Child Nutrition	85,378	130,387	122,440	125,721	129,166
8290 Title I, Part A - Basic Low Income	181,886	179,017	175,284	175,284	175,284
8291 Title II, Part A - Teacher Quality	21,523	18,820	18,428	18,428	18,428
8296 Other Federal Revenue	10,917	13,809	13,809	13,809	13,809
	370,754	407,973.37	397,162	399,041	402,486
Other State Revenue					
8311 State Special Education	387,680	594,960	601,790	620,385	639,679
8520 Child Nutrition	90,180	49,911	58,953	60,533	62,191
8545 School Facilities (SB740)	617,140	612,986	620,023	618,763	618,883
8550 Mandated Cost	9,074	9,020	9,636	9,727	10,030
8560 State Lottery	118,891	120,768	118,249	118,249	118,249
8598 Prior Year Revenue	(135,497)	-	-	-	-
8599 Other State Revenue	1,136,496	1,251,394	1,340,609	1,437,988	1,402,264
	2,223,964	2,639,039.24	2,749,260	2,865,644	2,851,296
Other Local Revenue					
8690 Other Local Revenue	133,370	133,370	130,589	130,589	130,589
8699 School Fundraising	557	-	-	-	-
	133,927	133,370.00	130,589	130,589	130,589
Total Revenue	**$ 9,031,154**	**$ 9,824,719**	**$ 10,004,645**	**$ 10,331,610**	**$ 10,536,980**
Expenses					
Certificated Salaries					
1100 Teachers' Salaries	1,286,964	1,736,692	1,788,792	1,842,456	1,897,730
1175 Teachers' Extra Duty/Stipends	35,000	50,000	51,500	53,045	54,636
1200 Pupil Support Salaries	78,948	81,316	83,756	86,269	88,857
1300 Administrators' Salaries	384,002	421,587	434,235	447,262	460,680
	1,784,914	2,289,595	2,358,283	2,429,032	2,501,903
Classified Salaries					
2100 Instructional Salaries	715,592	993,820	1,023,635	1,054,344	1,085,974
2200 Support Salaries	86,587	89,185	91,861	94,616	97,455

2026-27 BJE

Multi-Year Forecast

Revised 6.05.26

CHARTER IMPACT

		2025-26	2026-27	2027-28	2028-29	2029-30
		Prior Year	Budget	Forecast	Forecast	Forecast
2400	Clerical and Office Staff Salaries	121,995	125,655	129,425	133,308	137,307
		924,175	1,208,660	1,244,920	1,282,267	1,320,735
Benefits						
3301	OASDI	200,074	216,892	223,399	230,101	237,004
3311	Medicare	46,791	50,725	52,246	53,814	55,428
3401	Health and Welfare	288,600	369,564	380,651	392,070	403,833
3501	State Unemployment	24,500	25,970	25,970	25,970	25,970
3601	Workers' Compensation	45,178	48,976	50,445	51,958	53,517
3901	Other Benefits	6,000	17,491	18,016	18,556	19,113
		611,143	729,617	750,727	772,470	794,865
Books and Supplies						
4100	Textbooks and Core Curricula	300,000	350,000	352,125	361,562	371,469
4200	Books and Other Materials	1,500	2,568	2,583	2,652	2,725
4302	School Supplies	40,000	51,350	51,662	53,046	54,500
4303	Technology Supplies	7,500	10,270	10,332	10,609	10,900
4304	Non-Instructional Supplies	2,000	2,054	2,066	2,122	2,180
4305	Software	44,900	50,000	50,304	51,652	53,067
4310	Office Expense	20,000	30,810	31,657	32,506	33,396
4311	Business Meals	5,000	25,000	25,152	25,826	26,533
4315	Custodial Supplies	35,000	35,945	36,163	37,132	38,150
4320	Educational Software	57,251	60,000	60,364	61,982	63,680
4326	Art & Music Supplies	-	15,405	15,499	15,914	16,350
4328	Student Activity Supplies & Materials	12,000	12,324	12,399	12,731	13,080
4335	PE Supplies	2,500	5,135	5,166	5,305	5,450
4350	Uniforms	40,000	45,000	45,273	46,487	47,760
4400	Noncapitalized Equipment	25,000	25,000	25,152	25,826	26,533
4420	Noncapitalized Computer Equipment	50,000	50,000	50,304	51,652	53,067
4421	Noncapitalized Classroom Furniture, Equi	15,000	25,000	25,152	25,826	26,533
4700	Food Services	175,558	180,298	181,393	186,254	191,357
4720	Other Food	10,000	10,270	10,332	10,609	10,900
		843,209	986,429	993,077	1,019,692	1,047,632
Subagreement Services						
5102	Special Education	425,000	356,165	358,327	367,930	378,012
5103	Substitute Teacher	700,000	100,000	102,750	105,504	108,395
5104	Transportation	25,000	25,675	25,831	26,523	27,250
5105	Security	60,000	60,000	60,364	61,982	63,680
5106	Other Educational Consultants	180,000	250,000	251,518	258,258	265,335
		1,390,000	791,840	798,790	820,198	842,671
Operations and Housekeeping						
5201	Auto and Travel	5,000	5,135	5,166	5,305	5,450
5300	Dues & Memberships	20,000	20,000	20,121	20,661	21,227
5400	Insurance	127,395	133,765	134,577	138,184	141,970
5501	Utilities	260,000	267,020	268,641	275,841	283,399
5502	Janitorial Services	125,000	128,375	129,154	132,616	136,249
5900	Communications	25,000	25,000	25,152	25,826	26,533
5901	Postage and Shipping	1,500	1,541	1,550	1,591	1,635

2026-27 BJE

Multi-Year Forecast

Revised 6.05.26

CHARTER IMPACT

	2025-26 Prior Year	2026-27 Budget	2027-28 Forecast	2028-29 Forecast	2029-30 Forecast
	563,895	580,835	584,362	600,022	616,463
Facilities, Repairs and Other Leases					
5601 Rent	1,158,003	1,192,743	1,228,525	1,265,381	1,303,343
5603 Equipment Leases	29,900	30,707	30,894	31,722	32,591
5605 Real/Personal Property Taxes	68,600	68,600	69,016	70,866	72,808
5610 Repairs and Maintenance	10,000	10,270	10,332	10,609	10,900
5615 Repairs and Maintenance - Building	80,000	82,464	84,732	87,003	25,000
	1,346,503	1,384,784	1,423,500	1,465,581	1,444,641
Professional/Consulting Services					
5801 IT	25,000	25,675	25,831	26,523	27,250
5802 Audit & Taxes	20,000	20,540	21,105	21,670	22,264
5803 Legal	15,000	30,000	20,000	20,536	21,099
5804 Professional Development	75,000	75,000	85,455	87,746	90,150
5805 General Consulting	50,000	100,000	50,000	51,340	52,747
5806 Special Activities	25,000	50,000	50,304	51,652	53,067
5807 Bank Charges	1,000	1,027	1,033	1,061	1,090
5809 Other taxes and fees	15,000	25,000	25,152	25,826	26,533
5810 Payroll Service Fee	17,500	20,540	20,665	21,219	21,800
5811 Management Fee	911,050	982,472	1,000,464	1,033,161	1,053,698
5812 District Oversight Fee	62,693	66,443	67,276	69,363	71,526
5813 Business Services	102,382	106,265	106,910	109,775	112,783
5814 SPED Encroachment	14,188	16,235	16,429	16,937	17,463
5830 Field Trips	20,000	40,000	41,100	42,201	43,358
5836 Fingerprinting	500	2,500	2,569	2,638	2,710
5851 Marketing and Student Recruiting	15,000	15,000	15,413	15,826	16,259
5875 Staff Recruiting	25,000	25,000	25,688	26,376	27,099
5877 Student Activities	25,000	100,000	102,750	105,504	108,395
5878 Student Assessment	6,000	6,162	6,331	6,501	6,679
	1,425,313	1,707,859	1,684,474	1,735,854	1,775,969
Depreciation					
6900 Depreciation Expense	110,923	76,715	75,538	51,568	51,568
	110,923	76,715	75,538	51,568	51,568
Interest					
	-	-	-	-	-
Total Expenses	**$ 9,000,074**	**$ 9,756,334**	**$ 9,913,671**	**$ 10,176,684**	**$ 10,396,447**
Surplus (Deficit)	**$ 31,079**	**$ 68,384**	**$ 90,973**	**$ 154,926**	**$ 140,534**
		0.01			
Fund Balance, Beginning of Year	$ 3,295,326	$ 3,326,405	$ 3,394,790	$ 3,485,763	$ 3,640,689
Fund Balance, End of Year	**$ 3,326,405**	**$ 3,394,790**	**$ 3,485,763**	**$ 3,640,689**	**$ 3,781,223**
	37.0%	***34.8%***	***35.2%***	***35.8%***	***36.4%***
Cash Flow Adjustments					
Surplus (Deficit)		68,384	90,973	154,926	140,534
Cash Flows From Operating Activities					
Depreciation/Amortization		76,715	75,538	51,568	51,568

2026-27 BJE

Multi-Year Forecast

Revised 6.05.26

	2025-26 Prior Year	2026-27 Budget	2027-28 Forecast	2028-29 Forecast	2029-30 Forecast
Public Funding Receivables		(605,694)	144,785	(40,356)	(15,555)
Grants and Contributions Rec.		-	-	-	-
Due To/From Related Parties		-	-	-	-
Prepaid Expenses		-	-	-	-
Other Assets		-	-	-	-
Accounts Payable		988,453	17,729	32,997	20,732
Accrued Expenses		-	-	-	-
Deferred Revenue		-	(90,000)	(100,000)	-
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		527,859	239,026	99,135	197,279
Cash, Beginning of Year		5,008,883	5,536,742	5,775,767	5,874,903
Cash, End of Year		**$ 5,536,742**	**$ 5,775,767**	**$ 5,874,903**	**$ 6,072,181**

2026-27 BJE

Monthly Cash Flow/Forecast FY26-27

Revised 6.05.26

Actuals Through:

ADA = 444.01

CHARTER IMPACT

		Jul-26	Aug-26	Sep-26	Oct-26	Nov-26	Dec-26	Jan-27	Feb-27	Mar-27	Apr-27	May-27	Jun-27	Year-End Accruals	Annual Budget	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																ADA = 444.00	
State Aid - Revenue Limit																	
8011	LCFF State Aid	-	227,218	227,218	408,992	408,992	408,992	408,992	408,992	440,091	440,091	440,091	440,091	440,092	4,699,856	4,699,856	-
8012	Education Protection Account	-	-	22,201	-	-	22,201	-	-	22,201	-	-	-	22,201	88,802	88,802	-
8096	In Lieu of Property Taxes	-	107,657	215,314	143,543	143,543	143,543	143,543	143,543	271,665	135,832	135,832	135,832	135,832	1,855,678	1,855,678	-
		-	334,875	464,732	552,535	552,535	574,736	552,535	552,535	733,956	575,924	575,924	575,924	598,125	6,644,336	6,644,336	-
Federal Revenue																	
8181	Special Education - Entitlement	-	-	-	-	-	-	-	-	-	-	-	-	65,940	65,940	65,940	-
8220	Federal Child Nutrition	-	-	-	8,049	15,292	15,292	15,292	15,292	15,292	15,292	15,292	15,292		130,387	130,387	-
8290	Title I, Part A - Basic Low Income	-	-	44,754	-	-	134,263	-	-	-	-	-	-	-	179,017	179,017	-
8291	Title II, Part A - Teacher Quality	-	-	4,705	-	-	14,115	-	-	-	-	-	-	-	18,820	18,820	-
8296	Other Federal Revenue	-	-	-	3,452	-	-	3,452	-	-	3,452	-	-	3,452	13,809	13,809	-
		-	-	49,459	11,501	15,292	163,670	18,745	15,292	15,292	18,745	15,292	15,292	69,392	407,973	407,973	-
Other State Revenue																	
8311	State Special Education	-	29,629	29,629	53,332	53,332	53,332	53,332	53,332	53,809	53,809	53,809	53,809	53,809	594,960	594,960	-
8520	Child Nutrition	-	-	-	2,406	4,572	4,572	4,572	4,572	4,572	4,572	4,572	4,572	10,932	49,911	49,911	-
8545	School Facilities (SB740)	-	-	-	-	-	-	306,493	-	-	-	153,247	-	153,247	612,986	612,986	-
8550	Mandated Cost	-	-	-	-	-	9,020	-	-	-	-	-	-	-	9,020	9,020	-
8560	State Lottery	-	-	-	-	-	-	29,194	-	-	29,194	-	-	62,380	120,768	120,768	-
8599	Other State Revenue	-	1,443	1,443	308,231	2,597	2,597	308,231	2,597	2,597	308,231	2,597	2,597	308,231	1,251,394	1,251,394	-
		-	31,072	31,072	363,969	60,501	69,521	701,821	60,501	60,978	395,805	214,224	60,978	588,599	2,639,039	2,639,039	-
Other Local Revenue																	
8690	Other Local Revenue	-	-	13,337	13,337	13,337	13,337	13,337	13,337	13,337	13,337	13,337	13,337	-	133,370	133,370	-
		-	-	13,337	13,337	13,337	13,337	13,337	13,337	13,337	13,337	13,337	13,337	-	133,370	133,370	-
Total Revenue		-	365,947	558,601	941,342	641,665	821,264	1,286,438	641,665	823,564	1,003,810	818,777	665,531	1,256,116	9,824,719	9,824,719	-
Expenses																	
Certificated Salaries																	
1100	Teachers' Salaries	-	157,881	157,881	157,881	157,881	157,881	157,881	157,881	157,881	157,881	157,881	157,881	-	1,736,692	1,736,692	-
1175	Teachers' Extra Duty/Stipends	-	4,545	4,545	4,545	4,545	4,545	4,545	4,545	4,545	4,545	4,545	4,545	-	50,000	50,000	-
1200	Pupil Support Salaries	-	7,392	7,392	7,392	7,392	7,392	7,392	7,392	7,392	7,392	7,392	7,392	-	81,316	81,316	-
1300	Administrators' Salaries	35,132	35,132	35,132	35,132	35,132	35,132	35,132	35,132	35,132	35,132	35,132	35,132	-	421,587	421,587	-
		35,132	204,951	204,951	204,951	204,951	204,951	204,951	204,951	204,951	204,951	204,951	204,951	-	2,289,595	2,289,595	-
Classified Salaries																	
2100	Instructional Salaries	-	90,347	90,347	90,347	90,347	90,347	90,347	90,347	90,347	90,347	90,347	90,347	-	993,820	993,820	-
2200	Support Salaries	7,432	7,432	7,432	7,432	7,432	7,432	7,432	7,432	7,432	7,432	7,432	7,432	-	89,185	89,185	-
2400	Clerical and Office Staff Salaries	10,471	10,471	10,471	10,471	10,471	10,471	10,471	10,471	10,471	10,471	10,471	10,471	-	125,655	125,655	-
		17,903	108,251	108,251	108,251	108,251	108,251	108,251	108,251	108,251	108,251	108,251	108,251	-	1,208,660	1,208,660	-
Benefits																	
3301	OASDI	3,288	19,419	19,419	19,419	19,419	19,419	19,419	19,419	19,419	19,419	19,419	19,419	-	216,892	216,892	-
3311	Medicare	769	4,541	4,541	4,541	4,541	4,541	4,541	4,541	4,541	4,541	4,541	4,541	-	50,725	50,725	-
3401	Health and Welfare	30,797	30,797	30,797	30,797	30,797	30,797	30,797	30,797	30,797	30,797	30,797	30,797	-	369,564	369,564	-
3501	State Unemployment	1,299	1,299	1,299	1,299	1,299	1,299	6,493	5,194	2,597	1,299	1,299	1,299	-	25,970	25,970	-
3601	Workers' Compensation	742	4,385	4,385	4,385	4,385	4,385	4,385	4,385	4,385	4,385	4,385	4,385	-	48,976	48,976	-
3901	Other Benefits	265	1,566	1,566	1,566	1,566	1,566	1,566	1,566	1,566	1,566	1,566	1,566	-	17,491	17,491	-
		37,160	62,006	62,006	62,006	62,006	62,006	67,200	65,902	63,305	62,006	62,006	62,006	-	729,617	729,617	-
Books and Supplies																	
4100	Textbooks and Core Curricula	-	52,700	52,700	52,700	52,700	-	-	-	-	-	-	139,200	-	350,000	350,000	-
4200	Books and Other Materials		514	514	514	514	514	-	-	-	-	-	-	-	2,568	2,568	-
4302	School Supplies		4,668	4,668	4,668	4,668	4,668	4,668	4,668	4,668	4,668	4,668	4,668	-	51,350	51,350	-
4303	Technology Supplies		934	934	934	934	934	934	934	934	934	934	934	-	10,270	10,270	-
4304	Non-Instructional Supplies		187	187	187	187	187	187	187	187	187	187	187	-	2,054	2,054	-
4305	Software		4,545	4,545	4,545	4,545	4,545	4,545	4,545	4,545	4,545	4,545	4,545	-	50,000	50,000	-
4310	Office Expense	-	2,801	2,801	2,801	2,801	2,801	2,801	2,801	2,801	2,801	2,801	2,801	-	30,810	30,810	-
4311	Business Meals		2,273	2,273	2,273	2,273	2,273	2,273	2,273	2,273	2,273	2,273	2,273	-	25,000	25,000	-
4315	Custodial Supplies		3,268	3,268	3,268	3,268	3,268	3,268	3,268	3,268	3,268	3,268	3,268		35,945	35,945	-
4320	Educational Software		5,455	5,455	5,455	5,455	5,455	5,455	5,455	5,455	5,455	5,455	5,455		60,000	60,000	-
4326	Art & Music Supplies		1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400		15,405	15,405	-
4327	MS/HS Sports Supplies		-	-	-	-	-	-	-	-	-	-	-		-	-	-
4328	Student Activity Supplies &		1,120	1,120	1,120	1,120	1,120	1,120	1,120	1,120	1,120	1,120	1,120		12,324	12,324	-
4335	PE Supplies		467	467	467	467	467	467	467	467	467	467	467		5,135	5,135	-
4350	Uniforms		4,091	4,091	4,091	4,091	4,091	4,091	4,091	4,091	4,091	4,091	4,091		45,000	45,000	-
4400	Noncapitalized Equipment		2,273	2,273	2,273	2,273	2,273	2,273	2,273	2,273	2,273	2,273	2,273		25,000	25,000	-
4420	Noncapitalized Computer		4,545	4,545	4,545	4,545	4,545	4,545	4,545	4,545	4,545	4,545	4,545		50,000	50,000	-
4421	Noncapitalized Classroom		2,273	2,273	2,273	2,273	2,273	2,273	2,273	2,273	2,273	2,273	2,273		25,000	25,000	-
4700	Food Services		16,391	16,391	16,391	16,391	16,391	16,391	16,391	16,391	16,391	16,391	16,391		180,298	180,298	-
4720	Other Food		934	934	934	934	934	934	934	934	934	934	934		10,270	10,270	-
		-	110,837	110,837	110,837	110,837	58,137	57,624	57,624	57,624	57,624	57,624	196,824	-	986,429	986,429	-
Subagreement Services																	
5102	Special Education	-	32,379	32,379	32,379	32,379	32,379	32,379	32,379	32,379	32,379	32,379	32,379	-	356,165	356,165	-
5103	Substitute Teacher		9,091	9,091	9,091	9,091	9,091	9,091	9,091	9,091	9,091	9,091	9,091	-	100,000	100,000	-
5104	Transportation	-	2,334	2,334	2,334	2,334	2,334	2,334	2,334	2,334	2,334	2,334	2,334	-	25,675	25,675	-
5105	Security	-	5,455	5,455	5,455	5,455	5,455	5,455	5,455	5,455	5,455	5,455	5,455	-	60,000	60,000	-
5106	Other Educational Consultants	-	22,727	22,727	22,727	22,727	22,727	22,727	22,727	22,727	22,727	22,727	22,727	-	250,000	250,000	-
		-	71,985	71,985	71,985	71,985	71,985	71,985	71,985	71,985	71,985	71,985	71,985	-	791,840	791,840	-
Operations and Housekeeping																	
5201	Auto and Travel	-	467	467	467	467	467	467	467	467	467	467	467	-	5,135	5,135	-
5300	Dues & Memberships		1,818	1,818	1,818	1,818	1,818	1,818	1,818	1,818	1,818	1,818	1,818	-	20,000	20,000	-
5400	Insurance		12,160	12,160	12,160	12,160	12,160	12,160	12,160	12,160	12,160	12,160	12,160	-	133,765	133,765	-
5501	Utilities		24,275	24,275	24,275	24,275	24,275	24,275	24,275	24,275	24,275	24,275	24,275	-	267,020	267,020	-
5502	Janitorial Services		11,670	11,670	11,670	11,670	11,670	11,670	11,670	11,670	11,670	11,670	11,670	-	128,375	128,375	-
5900	Communications		2,273	2,273	2,273	2,273	2,273	2,273	2,273	2,273	2,273	2,273	2,273	-	25,000	25,000	-
5901	Postage and Shipping	-	140	140	140	140	140	140	140	140	140	140	140	-	1,541	1,541	-
		-	52,803	52,803	52,803	52,803	52,803	52,803	52,803	52,803	52,803	52,803	52,803	-	580,835	580,835	-
Facilities, Repairs and Other Leases																	
5601	Rent	99,395	99,395	99,395	99,395	99,395	99,395	99,395	99,395	99,395	99,395	99,395	99,395		1,192,743	1,192,743	-
5603	Equipment Leases	2,559	2,559	2,559	2,559	2,559	2,559	2,559	2,559	2,559	2,559	2,559	2,559	-	30,707	30,707	-
5605	Real/Personal Property Taxes	5,717	5,717	5,717	5,717	5,717	5,717	5,717	5,717	5,717	5,717	5,717	5,717	-	68,600	68,600	-
5610	Repairs and Maintenance	856	856	856	856	856	856	856	856	856	856	856	856	-	10,270	10,270	-
5615	Repairs and Maintenance - Buildin	6,872	6,872	6,872	6,872	6,872	6,872	6,872	6,872	6,872	6,872	6,872	6,872	-	82,464	82,464	-
		115,399	115,399	115,399	115,399	115,399	115,399	115,399	115,399	115,399	115,399	115,399	115,399	-	1,384,784	1,384,784	-
Professional/Consulting Services																	
5801	IT	2,140	2,140	2,140	2,140	2,140	2,140	2,140	2,140	2,140	2,140	2,140	2,140	-	25,675	25,675	-
5802	Audit & Taxes		1,867	1,867	1,867	1,867	1,867	1,867	1,867	1,867	1,867	1,867	1,867	-	20,540	20,540	-
5803	Legal		2,727	2,727	2,727	2,727	2,727	2,727	2,727	2,727	2,727	2,727	2,727	-	30,000	30,000	-
5804	Professional Development		6,818	6,818	6,818	6,818	6,818	6,818	6,818	6,818	6,818	6,818	6,818	-	75,000	75,000	-
5805	General Consulting		9,091	9,091	9,091	9,091	9,091	9,091	9,091	9,091	9,091	9,091	9,091	-	100,000	100,000	-
5806	Special Activities		4,545	4,545	4,545	4,545	4,545	4,545	4,545	4,545	4,545	4,545	4,545	-	50,000	50,000	-
5807	Bank Charges		93	93	93	93	93	93	93	93	93	93	93	-	1,027	1,027	-
5809	Other taxes and fees		2,273	2,273	2,273	2,273	2,273	2,273	2,273	2,273	2,273	2,273	2,273	-	25,000	25,000	-
5810	Payroll Service Fee		1,867	1,867	1,867	1,867	1,867	1,867	1,867	1,867	1,867	1,867	1,867	-	20,540	20,540	-
5811	Management Fee													982,472	982,472	982,472	-
5812	District Oversight Fee	-	3,349	4,647	5,525	5,525	5,747	5,525	5,525	7,340	5,759	5,759	5,759	5,981	66,443	66,443	-
5813	Business Services		9,660	9,660	9,660	9,660	9,660	9,660	9,660	9,660	9,660	9,660	9,660	-	106,265	106,265	-
5814	SPED Encroachment	-	889	889	1,600	1,600	1,600	1,600	1,600	1,614	1,614	1,614	1,614	-	16,235	16,235	-
5816	Legal Settlement		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5820	Scholarship Expense		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5830	Field Trips		3,636	3,636	3,636	3,636	3,636	3,636	3,636	3,636	3,636	3,636	3,636	-	40,000	40,000	-
5836	Fingerprinting		227	227	227	227	227	227	227	227	227	227	227	-	2,500	2,500	-
5839	Fundraising Fees		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5851	Marketing and Student Recruiting		1,364	1,364	1,364	1,364	1,364	1,364	1,364	1,364	1,364	1,364	1,364	-	15,000	15,000	-
5873	Sports Contractors		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5874	Sports		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5875	Staff Recruiting		2,273	2,273	2,273	2,273	2,273	2,273	2,273	2,273	2,273	2,273	2,273	-	25,000	25,000	-

2026-27 BJE

Monthly Cash Flow/Forecast FY26-27

Revised 6.05.26

Actuals Through:

ADA = 444.01

		Jul-26	Aug-26	Sep-26	Oct-26	Nov-26	Dec-26	Jan-27	Feb-27	Mar-27	Apr-27	May-27	Jun-27	Year-End Accruals	Annual Budget	Original Budget Total	Favorable / (Unfav.)
5877	Student Activities		9,091	9,091	9,091	9,091	9,091	9,091	9,091	9,091	9,091	9,091	9,091	-	100,000	100,000	-
5878	Student Assessment		560	560	560	560	560	560	560	560	560	560	560	-	6,162	6,162	-
		2,140	62,471	63,770	65,359	65,359	65,581	65,359	65,359	67,187	65,607	65,607	65,607	988,453	1,707,859	1,519,197	-
Depreciation																	
6900	Depreciation Expense	6,393	6,393	6,393	6,393	6,393	6,393	6,393	6,393	6,393	6,393	6,393	6,393	-	76,715	76,715	-
		6,393	6,393	6,393	6,393	6,393	6,393	6,393	6,393	6,393	6,393	6,393	6,393	-	76,715	76,715	-
Interest																	
		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenses		214,127	795,097	796,395	797,984	797,984	745,506	749,965	748,666	747,898	745,019	745,019	884,219	988,453	9,756,334	9,567,672	-
Monthly Surplus (Deficit)		(214,127)	(429,150)	(237,795)	143,357	(156,319)	75,757	536,473	(107,001)	75,666	258,791	73,758	(218,688)	267,663	68,384	257,046	-
Cash Flow Adjustments																	
Monthly Surplus (Deficit)		(214,127)	(429,150)	(237,795)	143,357	(156,319)	75,757	536,473	(107,001)	75,666	258,791	73,758	(218,688)	267,663	68,384		
Cash flows from operating activities																	
Depreciation/Amortization		6,393	6,393	6,393	6,393	6,393	6,393	6,393	6,393	6,393	6,393	6,393	6,393	-	76,715		
Public Funding Receivables		341,273	-	103,227	-	101,097	40,622	64,203	-	-	-	-	-	#########	(605,694)		
Grants and Contributions Rec.		-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Due To/From Related Parties		-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Prepaid Expenses		-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Other Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Accounts Payable		-	-	-	-	-	-	-	-	-	-	-	-	988,453	988,453		
Accrued Expenses		-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Other Liabilities		-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Deferred Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-		
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		133,539	(422,757)	(128,175)	149,750	(48,830)	122,772	607,069	(100,608)	82,059	265,184	80,151	(212,295)				
Cash, Beginning of Month		5,008,883	5,142,422	4,719,665	4,591,490	4,741,240	4,692,411	4,815,183	5,422,252	5,321,643	5,403,702	5,668,886	5,749,037				
Cash, End of Month		5,142,422	4,719,665	4,591,490	4,741,240	4,692,411	4,815,183	5,422,252	5,321,643	5,403,702	5,668,886	5,749,037	5,536,742				