Amethod Public Schools

Regular Meeting of the AMPS Board of Directors

Published on October 9, 2026 at 3:17 PM PDT

Date and Time

Thursday October 15, 2026 at 6:00 PM PDT

Location

1450 Marina Way South, Richmond CA, 94804

The Board of Directors (Board) 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

We also offer a two-way teleconference location for the public to attend at our Oakland school site:
Downtown Charter Academy- 2000 Dennison St, Oakland, CA 94606

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 Board Chair will call on you. Please note that comments are limited to two minutes.

The Board 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 Board of Directors 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 Board of Directors 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 Board of Directors 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**			**6:00 PM**
A.	Call the Meeting to Order		Rodolfo Ornelas	1 m
B.	Record Attendance		Sally Li	1 m
C.	Announcements			1 m
D.	Approval of the Agenda	Vote	Rodolfo Ornelas	1 m
E.	Public Comments on Non-Agenda Items Members of the public may comment here on non-agenda items that relate to one or more schools operated by Amethod Public Schools.			2 m
II.	**Consent**			**6:06 PM**
A.	Approval of 09/17/2026 Regular Board Meeting Minutes	Approve Minutes		1 m

		Purpose	Presenter	Time
B.	Acceptance of September Check Register	Vote		1 m
III.	**Business I**			**6:08 PM**
A.	Finance Presentation Public comment	FYI	Prasanth Mudumby	5 m
B.	Review and Consideration of Approval of Prop 28 Annual Report for Oakland Charter High School Public comment	Vote	Prasanth Mudumby	2 m
IV.	**Closed Session**			**6:15 PM**
A.	CONFERENCE WITH LEGAL COUNSEL—ANTICIPATED LITIGATION Significant exposure to litigation pursuant to Paragraph (2) or (3) of subdivision (d) of Section 54956.9 (5 cases)	Discuss		60 m
B.	Public Employee Performance Evaluation (Gov. Code, § 54957) Title: Chief Executive Officer	Discuss		15 m
V.	**Business II**			**7:30 PM**
A.	CEO Update Public comment	FYI	Adrienne Barnes	5 m
B.	HR Presentation Public comment	FYI	Maria Arechiga	5 m
C.	Review and Consideration of Approval of Updated Master PO (Flynn update to Bay Air Systems) Public comment	Vote	Marisol Magana	2 m
D.	Review and Consideration of Approval of Back Office Provider Proposals Public comment	Vote	Adrienne Barnes	2 m

		Purpose	Presenter	Time
E.	Review and Consideration of Approval of Fiscal Policies & Procedures Update Public comment	Vote	Adrienne Barnes	2 m
F.	AMIM Presentation Public comment	FYI	Maria Arechiga	5 m
G.	Review and Consideration of Approval of AMIM Plan for Downtown Charter Academy Public comment	Vote	Maria Arechiga	2 m
H.	Review and Consideration of Approval of AMIM Plan for John Henry High School Public comment	Vote	Maria Arechiga	2 m
I.	Review and Consideration of Approval of AMIM Plan for Oakland Charter Academy Public comment	Vote	Maria Arechiga	2 m
J.	Review and Consideration of Approval of AMIM Plan for Oakland Charter High School Public comment	Vote	Maria Arechiga	2 m
K.	Review and Consideration of Approval of AMIM Plan for Richmond Charter Academy Public comment	Vote	Maria Arechiga	2 m
L.	Review and Consideration of Approval of AMIM Plan for Richmond Charter Elementary: Benito Juarez Public comment	Vote	Maria Arechiga	2 m
VI.	**Closing Items**			**8:03 PM**
A.	Adjourn Meeting	FYI	Rodolfo Ornelas	1 m

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reasonable time limits on public testimony to ensure that the agenda is completed. ***REASONABLE ACCOMMODATION WILL BE PROVIDED FOR ANY INDIVIDUAL WITH A DISABILITY.*** *Pursuant to the Rehabilitation Act of 1973 and the Americans with Disabilities Act of 1990, any individual with a disability who requires reasonable accommodation to attend or participate in this meeting of the Governing Board may request assistance by contacting the Amethod Public Schools Inc., 1450 Marina Way South Second Floor, Richmond, CA 94804; telephone, (510) 436-0172; Email: boardsecretary@amethodschools.org.* ***FOR MORE INFORMATION.*** *For more information concerning this agenda, please contact Amethod Public Schools Main Administration, 1450 Marina Way South Second Floor. Richmond, CA 94804; telephone, (510) 436-0172; Email: boardsecretary@amethodschools.org*

Coversheet

Approval of 09/17/2026 Regular Board Meeting Minutes

Section: II. Consent
Item: A. Approval of 09/17/2026 Regular Board Meeting Minutes
Purpose: Approve Minutes
Submitted by:
Related Material:
Minutes for Regular Meeting of the AMPS Board of Directors on September 17, 2026

APPROVED

AMPS
AMETHOD PUBLIC SCHOOLS

Amethod Public Schools

Minutes

Regular Meeting of the AMPS Board of Directors

Date and Time
Thursday September 17, 2026 at 6:00 PM

Location
1450 Marina Way South, Richmond, CA 94804

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ORDER OF BUSINESS MAY BE CHANGED WITHOUT NOTICE

Directors Present
D. Leung, J. Lerma, M. DiGiorgio, R. Ornelas

Directors Absent
L. Martinez

Guests Present
A. Barnes, M. Arechiga, M. Busby, M. Magana, S. Li

I. Opening Items

A. Call the Meeting to Order

R. Ornelas called a meeting of the board of directors of Amethod Public Schools to order on Thursday Sep 17, 2026 at 6:05 PM.

B. Record Attendance

C. Announcements

No announcements.

D. Approval of the Agenda

R. Ornelas made a motion to pull Business Item C and approve the agenda.

M. DiGiorgio seconded the motion.
The board **VOTED** to approve the motion.

Roll Call

D. Leung	Aye
L. Martinez	Absent
R. Ornelas	Aye
J. Lerma	Aye
M. DiGiorgio	Aye

E. Public Comments on Non-Agenda Items

No public comments.

II. Consent

A. Approval of 08/27/2026 Special Board Meeting Minutes

D. Leung made a motion to approve the minutes from Special Meeting of the AMPS Board of Directors on 08-27-26.
M. DiGiorgio seconded the motion.
The board **VOTED** to approve the motion.

Roll Call

L. Martinez	Absent
J. Lerma	Aye
D. Leung	Aye
R. Ornelas	Aye
M. DiGiorgio	Aye

B. Approval of 08/27/2026 Regular Board Meeting Minutes

D. Leung made a motion to approve the minutes from Board Meeting on 08-27-26.
M. DiGiorgio seconded the motion.
The board **VOTED** to approve the motion.

Roll Call

M. DiGiorgio	Aye
D. Leung	Aye
R. Ornelas	Aye
J. Lerma	Aye
L. Martinez	Absent

C. Acceptance of August Check Register

D. Leung made a motion to approve August Check Register.
M. DiGiorgio seconded the motion.
The board **VOTED** to approve the motion.

Roll Call

R. Ornelas	Aye
J. Lerma	Aye
D. Leung	Aye
L. Martinez	Absent
M. DiGiorgio	Aye

III. Business I

A. HR Presentation

Maria, COO, shared as of September 17, overall credential teacher vacancies across all four schools decreased from 16 to 9 after closing roughly eight positions and adding one new role.

Sally, HR Coordinator, shared across all school sites, 27 teachers hold clear credentials, 16 hold preliminary credentials, 19 hold intern credentials, 2 hold provisional internship permits, 1 holds a short-term staff permit, and 6 hold 30-day sub permits with pending STSP/ PIP applications with CTC. To maintain compliance while pending CTC applications are processed, temporary county certificates have been issued for teachers at the Richmond sites. Additionally, 25 new credentials were issued in the past 90 days, and HR is currently supporting 19 teachers enrolled in intern programs, 9 in induction programs, and 5 in CTEL programs to help them reach their credentialing milestones.

IV. Closed Session

A. CONFERENCE WITH LEGAL COUNSEL— ANTICIPATED LITIGATION

B. Public Employee Performance Evaluation (Gov. Code, § 54957)

The board returned from closed session at 7:40pm and there were no reportable actions.

V. Business II

A. CEO Update

Marisol, Senior Director of Operations, shared as of September 17, overall enrollment is near target. Across most school sites, ADA is performing higher than budgeted, and schools are actively tracking attendance and launching incentive programs like weekly perfect attendance recognition at BJE.

Adrienne, CEO, shared four recent back to school nights wrapped up with strong attendance across sites, featuring well prepared classroom spaces and presentation slideshows from the teaching staff. Additionally, she shared photos from the summer AMPS Summit, highlighting team collaboration, professional development led both by

external guests and staff members, and special recognition for team members who have been with the organization for 10 or more years.

B. Review and Consideration of Approval of EL Blueprint

Mary, CAO, proposed the English Learner (EL) Blueprint, formerly known as the EL Master Plan, which establishes a coherent, system-wide framework for identifying, serving, monitoring, and supporting EL students from enrollment through reclassification. Aligned with the California English Learner Roadmap, the blueprint translates state priorities into AMPS-specific expectations to ensure consistent implementation of English learner services.

Board member Margie asked whether there are plans to update the document to include Assembly Bill 2555 and the new reclassification criteria.

Legal counsel will review and inform staff if an update is required on the EL Blueprint.
D. Leung made a motion to approve EL Blueprint pending legal updates.
R. Ornelas seconded the motion.
The board **VOTED** to approve the motion.

Roll Call

R. Ornelas	Aye
J. Lerma	Aye
L. Martinez	Absent
D. Leung	Aye
M. DiGiorgio	Aye

C. Review and Consideration of Approval of CEO Goals

Item was pulled from the agenda.

D. Review and Consideration of Approval of City Rise Invoice

Marisol explained that to comply with conditional use permit requirements and manage school traffic near a planned city bike lane, AMPS temporarily hired City Rise Traffic for the first two weeks of school to deploy six traffic flaggers. She requested board approval for the resulting invoice, noting that traffic flow at the site has significantly improved as a result.
R. Ornelas made a motion to approve City Rise Invoice.
D. Leung seconded the motion.
The board **VOTED** to approve the motion.

Roll Call

L. Martinez	Absent
R. Ornelas	Aye
D. Leung	Aye
J. Lerma	Aye
M. DiGiorgio	Aye

E. Review and Consideration of Approval of Joyce Montgomery Contract/Statement of Work #4

Adrienne informed the board that Joyce Montgomery, a highly regarded charter school finance expert and former CFO for Summit and Leadership Public Schools, is committed to supporting AMPS. She noted that an updated statement of work is being proposed to expand Joyce's contracted role and provide increased support for fractional CFO services as they build back-office capacity.
D. Leung made a motion to approve Joyce Montgomery Contract/Statement of Work #4.
M. DiGiorgio seconded the motion.
The board **VOTED** to approve the motion.

Roll Call

R. Ornelas	Aye
M. DiGiorgio	Aye
D. Leung	Aye
L. Martinez	Absent
J. Lerma	Aye

F. Review and Consideration of Lease Termination Agreement for 4215 Foothill Blvd, Oakland

Adrienne reported that the property previously occupied by the now-closed Oakland Charter Academy is currently under a lease running through November 2028. She presented a lease termination agreement offered by the landlord for $200,000, which has been review by legal counsel.
R. Ornelas made a motion to approve Lease Termination Agreement for 4215 Foothill Blvd, Oakland.
J. Lerma seconded the motion.
The board **VOTED** to approve the motion.

Roll Call

R. Ornelas	Aye
D. Leung	Aye
L. Martinez	Absent
M. DiGiorgio	Aye
J. Lerma	Aye

G. Review and Consideration of Approval of Transitional Kindergarten (TK) Teacher Credentialing and ECE Qualification Requirements

Sally presented a document designed to establish operational criteria for evaluating Transitional Kindergarten (TK) teacher eligibility in alignment with Education Code and CTC requirements. She asked for board approval to formally implement this framework for assessing incoming TK candidates.
R. Ornelas made a motion to approve Transitional Kindergarten (TK) Teacher Credentialing and ECE Qualification Requirements.

D. Leung seconded the motion.
The board **VOTED** to approve the motion.

Roll Call

L. Martinez	Absent
J. Lerma	Aye
R. Ornelas	Aye
D. Leung	Aye
M. DiGiorgio	Aye

VI. 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 7:58 PM.

Respectfully Submitted,
R. Ornelas

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Coversheet

Acceptance of September Check Register

Section: II. Consent
Item: B. Acceptance of September Check Register
Purpose: Vote
Submitted by:
Related Material: September 2026 Check Register.pdf

Amethod Public Schools

Check Register

September 30, 2026

Check Date	Vendor Name	Check Number	Check Amount	Comments
9/2/2026	Bay Air Systems	12963	$ 1,102.00	
9/2/2026	Bay Alarm	12964	914.67	
9/2/2026	Dell Marketing L.P.	12965	2,289.32	
9/2/2026	MVP Sports	12966	11,477.49	
9/2/2026	Otis Elevator Company	12967	4,138.80	
9/2/2026	Pacific Office Automation	12968	301.53	
9/2/2026	Scoot Education	12969	4,373.05	
9/2/2026	Seneca	12970	14,410.00	
9/2/2026	SpectrumVoIP	12971	174.05	
9/2/2026	Staples	12972	1,821.41	
9/4/2026	Amplify Education, Inc	12973	29,600.18	
9/4/2026	Bay Air Systems	12974	1,716.00	
9/4/2026	Families in Action for Quality Education	12975	6,000.00	
9/4/2026	FedEx -6270	12976	71.46	
9/4/2026	Fisher & Phillips LLP			
9/4/2026	InfoArmor, Inc	12978	145.35	
9/4/2026	Joyce Montgomery	12979	2,850.00	
9/4/2026	Kings III of America,LLC	12980	39.17	
9/4/2026	Legacy Mechanical & Energy Services, Inc.	12981	3,630.00	
9/4/2026	MVP Sports	12982	3,688.37	
9/4/2026	Navitas Credit Corp	12983	3,523.46	
9/4/2026	Pacific Office Automation	12984	150.14	
9/4/2026	Riviera Finance	12985	55,847.50	Board approved contract; required SPED services
9/4/2026	Trust Ed Solutions	12987	2,500.00	
9/9/2026	Bay Pro	12988	1,507.40	
9/9/2026	Brady Industries	12989	2,199.11	
9/9/2026	Elise Darwish	12990	2,700.00	
9/9/2026	IXL Learning	12991	3,858.75	
9/9/2026	Legacy Mechanical & Energy Services, Inc.	12992	5,994.27	
9/9/2026	MaintainX Inc.	12993	4,320.00	
9/9/2026	Redwood Health Services, Inc	12994	13,930.50	
9/9/2026	Reed Brothers Security	12995	733.96	
9/9/2026	SafeTight Security	12996	2,134.62	
9/9/2026	School Food Solutions L3C	12997	2,187.19	
9/9/2026	Star Elevator, Inc.	12998	205.14	
9/9/2026	Swing Education	12999	3,948.00	
9/11/2026	AMAZON CAPITAL SERVICES, INC.	13000	10,229.96	
9/11/2026	Blick Art Materials LLC	13001	7.95	
9/11/2026	Brady Industries	13002	433.18	
9/11/2026	California Department of Education	13003	49,482.33	
9/11/2026	CharterSafe	13004	47,674.00	
9/11/2026	Charterup LLC	13005	2,291.12	
9/11/2026	Christy White, Inc	13006	10,614.38	
9/11/2026	College Board	13007	15,520.00	
9/11/2026	Families in Action for Quality Education	13008	15,000.00	
9/11/2026	Kelly Le Crosby	13009	201.56	
9/11/2026	Measure Education Inc	13010	14,239.76	
9/11/2026	Met Life	13011	3,341.72	
9/11/2026	Redwood Health Services, Inc	13012	4,238.50	
9/11/2026	Scoot Education	13013	6,860.46	
9/11/2026	Staples	13014	521.31	
9/11/2026	Swing Education	13015	896.00	
9/11/2026	Vertex Support Services LLC	13016	12,197.88	
9/16/2026	Charter Impact	13017	28,000.00	
9/16/2026	Ed Sped Solutions, Inc	13018	8,675.25	
9/16/2026	Kiki's Jumpers & Decorations	13019	1,920.63	
9/16/2026	Language Line Services, Inc	13020	82.29	
9/16/2026	Port53 Technologies Inc	13021	10,249.74	
9/16/2026	Pure Electric, LLC	13022	228.00	
9/16/2026	Reed Brothers Security	13023	309.39	
9/16/2026	Regal Remodeling	13024	3,800.00	
9/16/2026	Scoot Education	13025	84,187.09	Board approved contract; substitute services
9/16/2026	Swing Education	13026	2,240.00	
9/16/2026	The Lampo Group, LLC	13027	6,372.00	
9/16/2026	TRS/CPR Education	13028	3,126.00	
9/16/2026	Young & Minney & Corr, LLP			
9/18/2026	AT&T	13030	152.55	
9/18/2026	Legacy Mechanical & Energy Services, Inc.	13031	2,573.00	
9/18/2026	Pure Electric, LLC	13032	6,911.87	
9/18/2026	Reed Brothers Security	13033	620.00	
9/18/2026	Rojas Building Solution and Janitorial Services	13034	9,200.00	
9/18/2026	SafeTight Security	13035	6,181.30	

Amethod Public Schools

Check Register

September 30, 2026

Check Date	Vendor Name	Check Number	Check Amount	Comments
9/18/2026	Scoot Education	13036	10,033.81	
9/18/2026	Swing Education	13037	2,912.00	
9/18/2026	The Education Team	13038	686.17	
9/23/2026	Javier Hernandez	13039	1,400.00	
9/23/2026	Scoot Education	13040	45,222.27	
9/23/2026	Swing Education	13041	4,270.00	
9/23/2026	TCI	13042	5,648.66	
9/24/2026	Santy's Creations	13043	650.00	
9/25/2026	AMAZON CAPITAL SERVICES, INC.	13044	1,560.68	
9/25/2026	Guardian	13045	8,027.76	
9/25/2026	InfoArmor, Inc	13046	135.40	
9/25/2026	Legacy Mechanical & Energy Services, Inc.	13047	7,506.75	
9/25/2026	Schoolmint,Inc	13048	4,200.00	
9/25/2026	Scoot Education	13049	6,024.00	
9/25/2026	Swing Education	13050	3,654.00	
9/25/2026	The Education Team	13051	1,966.49	
9/30/2026	AMAZON CAPITAL SERVICES, INC.	13052	2,693.39	
9/30/2026	Angelica Rojas Ortiz	13053	49.10	
9/30/2026	Bacsac	13054	24,180.00	
9/30/2026	Bay Air Systems	13055	2,356.85	
9/30/2026	Brady Industries	13056	7,316.20	
9/30/2026	Cole Hatton	13057	49.10	
9/30/2026	David Swingler	13058	49.10	
9/30/2026	EBMUD PAYMENT CENTER	13059	967.96	
9/30/2026	EVERON FKA ADT COMMERCIAL	13060	3,446.34	
9/30/2026	Gregg Pentony	13061	122.74	
9/30/2026	Jacob Judd	13062	49.10	
9/30/2026	Jia Xin Sun	13063	49.10	
9/30/2026	Juetong Yang	13064	49.10	
9/30/2026	Kim Chang	13065	49.10	
9/30/2026	Kya Services, LLC	13066	3,558.32	
9/30/2026	Legacy Mechanical & Energy Services, Inc.	13067	6,418.38	
9/30/2026	Michael Hong	13068	49.10	
9/30/2026	Michiko Nakamura	13069	49.10	
9/30/2026	Navigate360, LLC	13070	2,222.48	
9/30/2026	Omega Pest Control, Inc.	13071	1,355.00	
9/30/2026	Phuoc Tran	13072	49.10	
9/30/2026	Pooja Chaudhary	13073	49.10	
9/30/2026	Reed Brothers Security	13074	384.89	
9/30/2026	Republic Services #851	13075	5,417.47	
9/30/2026	Rojas Building Solution and Janitorial Services	13076	34,560.00	
9/30/2026	Sairena Ramirez Navarro	13077	49.10	
9/30/2026	Scoot Education	13078	400.00	
9/30/2026	Sean Johannessen	13079	49.10	
9/30/2026	Stephanie Gonzalez	13080	49.10	
9/30/2026	Swing Education	13081	2,436.00	
9/30/2026	Yuan Fu Mai	13082	49.10	

Coversheet

Finance Presentation

Section: III. Business I
Item: A. Finance Presentation
Purpose: FYI
Submitted by:
Related Material: August_2026-DCA-Board_Package_FINAL.pdf
August_2026-RCA-Board_Package_FINAL.pdf
August_2026-JHHS-Board_Package_FINAL.pdf
August_2026-BJE-Board_Package_FINAL.pdf

CHARTER IMPACT

Downtown Charter Academy

Monthly Finance Update as of August 31, 2026

August Highlights

- **August:** Early in the year, enrollment remains fluid. The forecast will be updated with the October financials.
- **Revenue:** $7.563M forecast, in line with budget
- **Expenses:** $7.498M forecast, $4K above budget
- **Surplus:** $65,018 projected, with a 76.9% fund balance
- **Cash:** Strong, with a projected year-end balance of $5.363M

Attendance Data and Metrics

Enrollment and Per Pupil Data

Enrollment & Per Pupil Data	Forecast	Budget
Average Enrollment	386	386
ADA	367	367
Attendance Rate	95.0%	95.0%
Unduplicated %	88.0%	88.0%
Revenue per ADA	$20,625	$20,625
Expenses per ADA	$20,448	$20,436

Enrollment: 386 (forecast)
ADA: 367 (95.0%)

Revenue

- Year-end revenue is forecast at $7.563M, in line with budget.
- Early trends are being monitored, and the forecast will be updated with the October financials for First Interim.
- Year-to-date actuals are $2K ahead of budget, driven by Other State Revenue.

	Year-to-Date			Annual/Full Year		
	Actual	Budget	Fav/(Unf)	Forecast	Budget	Fav/(Unf)
Revenue						
State Aid-Rev Limit	$ 232,652	$ 233,488	**$ (836)**	$ 5,315,234	$ 5,315,234	**$ -**
Federal Revenue	-	-	**-**	246,108	246,108	**-**
Other State Revenue	24,529	21,885	**2,644**	1,897,326	1,897,326	**-**
Other Local Revenue	-	-	**-**	104,649	104,649	**-**
Total Revenue	**$ 257,181**	**$ 255,373**	**$ 1,808**	**$ 7,563,316**	**$ 7,563,316**	**$ -**

Expense

- Year-end expenses are forecast at $7.498M, $4K above budget.
  - Year-to-date expenses are below budget, primarily personnel costs, partly offset by higher operations and facilities costs.

	Year-to-Date			Annual/Full Year		
	Actual	Budget	Fav/(Unf)	Forecast	Budget	Fav/(Unf)
Expenses						
Certificated Salaries	$ 189,649	$ 223,314	**$ 33,665**	$ 2,129,427	$ 2,161,456	**$ 32,029**
Classified Salaries	74,822	100,069	**25,247**	900,025	909,442	**9,416**
Benefits	74,719	83,823	**9,104**	614,657	619,143	**4,486**
Books and Supplies	74,787	84,263	**9,476**	452,980	440,977	**(12,004)**
Subagreement Services	8,018	20,736	**12,718**	239,963	228,096	**(11,868)**
Operations	49,358	34,813	**(14,545)**	388,729	382,945	**(5,784)**
Facilities	208,501	195,194	**(13,306)**	1,203,168	1,196,165	**(7,003)**
Professional Services	71,447	110,298	**38,851**	1,494,348	1,480,707	**(13,641)**
Depreciation	3,118	12,500	**9,382**	75,000	75,000	**-**
Interest	-	-	**-**	-	-	**-**
Total Expenses	**$ 754,417**	**$ 865,011**	**$ 110,593**	**$ 7,498,298**	**$ 7,493,930**	**$ (4,367)**

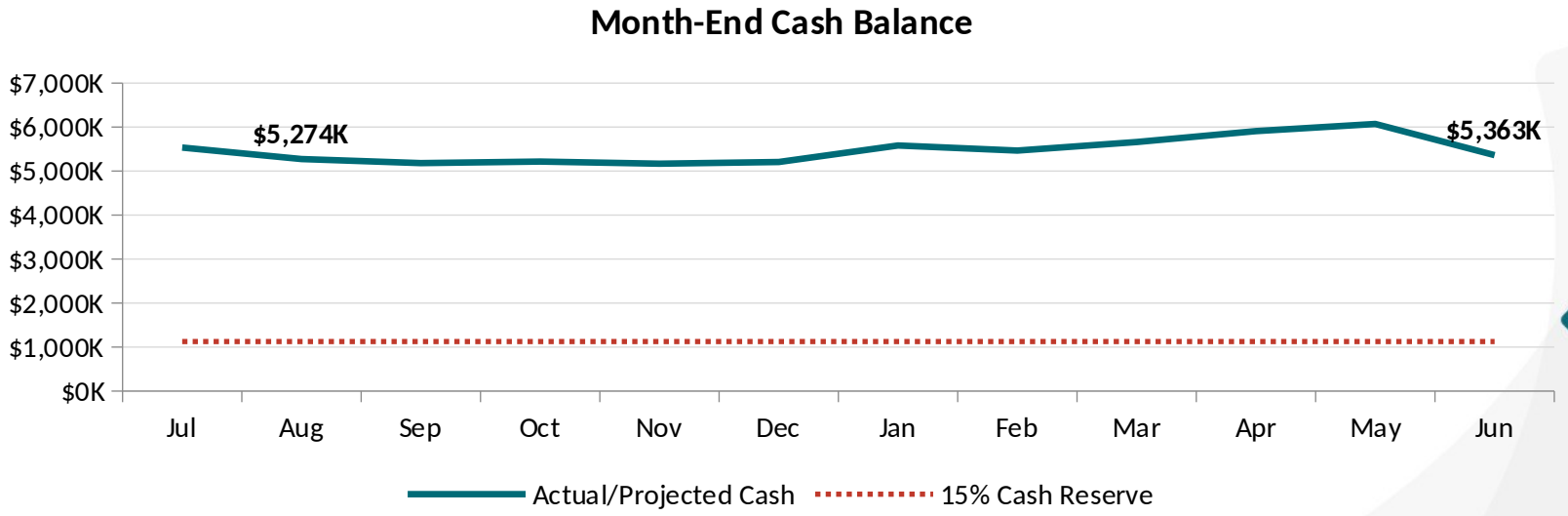
Surplus / (Deficit) & Fund Balance

- FY 2026-27 projected surplus is $65,018.
  - Compared to the budgeted surplus of $69,386 ($4K lower).
- Year-end fund balance is forecast at 76.9% of expenses.

	Year-to-Date			Annual/Full Year		
	Actual	Budget	Fav/(Unf)	Forecast	Budget	Fav/(Unf)
Total Surplus(Deficit)	**$ (497,236)**	**$ (609,638)**	**$ 112,401**	**$ 65,018**	**$ 69,386**	**$ (4,367)**
Beginning Fund Balance	5,703,259	5,703,259		5,703,259	5,703,259	
Ending Fund Balance	**$ 5,206,022**	**$ 5,093,621**		**$ 5,768,277**	**$ 5,772,645**	
As a % of Annual Expenses	*69.4%*	*68.0%*		*76.9%*	*77.0%*	

Cash Balance

- Strong cash position, with no cash flow issues projected.
- Cash at the end of August was $5.274M.
- Cash is forecast to end the year at $5.363M.



Appendices

As of August 31, 2026

- Cash Flow – Monthly and Annual Forecast
- Detailed Month and YTD Budget vs. Actual
- Statement of Financial Position (Balance Sheet)
- Statement of Cash Flows

FY26-27 Downtown Charter Academy

Monthly Cash Flow/Forecast FY26-27

Revised 10/07/26

Actuals Through: 8/31/2026

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																	
	LCFF - New Grade	-	-	-	-	-	-	-	-						-	-	-
	LCFF - Continuing Charters	-	155,442	157,041	282,673	282,673	282,673	282,673	282,673	400,652	400,652	400,652	400,652	400,653	3,729,110	3,729,110	-
8011	LCFF State Aid	-	155,442	157,041	282,673	282,673	282,673	282,673	282,673	400,652	400,652	400,652	400,652	400,653	3,729,110	3,729,110	-
8012	Education Protection Account	-	-	18,335	-	-	18,335	-	-	18,335	-	-	-	18,335	73,340	73,340	-
8019	State Aid - Prior Year	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8096	In Lieu of Property Taxes	-	77,210	152,896	101,930	101,930	101,930	101,930	101,930	257,675	128,838	128,838	128,838	128,838	1,512,784	1,512,784	-
		-	232,652	328,271	384,603	384,603	402,938	384,603	384,603	676,663	529,490	529,490	529,490	547,826	5,315,234	**5,315,234**	**-**
Federal Revenue																	
8181	Special Education - Entitlement	-	-	-	-	-	-	-	-	-	-	-	-	44,800	44,800	44,800	-
8182	Special Education - Discretionary	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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	-
8293	Title III - Limited English	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8294	Title V, Part B - PCSG	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8295	Charter Facility Incentive Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8296	Other Federal Revenue	-	-	-	2,500	-	-	2,500	-	-	2,500	-	-	2,500	10,000	10,000	-
8299	Prior Year Federal Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		-	-	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	-
8598	Prior Year Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8599	Other State Revenue	2,506	1,330	1,192	179,724	2,145	2,145	179,724	2,145	2,145	179,724	2,145	2,145	177,079	734,149	734,149	-
		23,199	1,330	21,885	219,659	44,500	50,989	496,213	44,500	60,004	258,584	186,570	60,004	429,888	1,897,326	**1,897,326**	**-**
Other Local Revenue																	
8634	Food Service Sales	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8650	Lease and Rental Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8660	Interest Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8689	Other Fees and Contracts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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	-
8698	ASB Fundraising	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8699	School Fundraising	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		-	-	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		**23,199**	**233,982**	**388,474**	**621,222**	**447,158**	**555,543**	**901,371**	**447,158**	**754,721**	**808,629**	**734,115**	**607,549**	**1,040,194**	7,563,316	**7,563,316**	**-**
Expenses																	
Certificated Salaries																	
1100	Teachers' Salaries	-	109,059	143,581	143,581	143,581	143,581	143,581	143,581	143,581	143,581	143,581	143,581		1,544,870	1,579,392	34,522
1170	Teachers' Substitute Hours	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1175	Teachers' Extra Duty/Stipends	-	12,000	13,636	13,636	13,636	13,636	13,636	13,636	13,636	13,636	13,636	13,636	1,636	150,000	150,000	0
1200	Pupil Support Salaries	-	7,435	7,097	7,097	7,097	7,097	7,097	7,097	7,097	7,097	7,097	7,097		78,402	78,064	(338)
1300	Administrators' Salaries	30,578	30,578	29,500	29,500	29,500	29,500	29,500	29,500	29,500	29,500	29,500	29,500		356,155	354,000	(2,155)
1900	Other Certificated Salaries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		30,578	159,071	193,814	193,814	193,814	193,814	193,814	193,814	193,814	193,814	193,814	193,814	1,636	- 2,129,427	**2,161,456**	**32,029**

FY26-27 Downtown Charter Academy

Monthly Cash Flow/Forecast FY26-27

Revised 10/07/26

Actuals Through: 8/31/2026

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.)
Classified Salaries																	
2100	Instructional Salaries	3,222	39,750	61,806	61,806	61,806	61,806	61,806	61,806	61,806	61,806	61,806	61,806	9,417	670,444	679,861	9,416
2200	Support Salaries	200	4,353	4,393	4,393	4,393	4,393	4,393	4,393	4,393	4,393	4,393	4,393	4,233	52,715	52,715	0
2300	Classified Administrators' Salaries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2400	Clerical and Office Staff Salaries	12,629	14,668	14,739	14,739	14,739	14,739	14,739	14,739	14,739	14,739	14,739	14,739	2,181	176,866	176,866	0
2900	Other Classified Salaries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		16,051	58,770	80,937	80,937	80,937	80,937	80,937	80,937	80,937	80,937	80,937	80,937	15,831	- 900,025	**909,442**	**9,416**
Benefits																	
3101	STRS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3202	PERS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3301	OASDI	2,854	13,329	17,268	17,268	17,268	17,268	17,268	17,268	17,268	17,268	17,268	17,268		188,860	190,396	1,536
3311	Medicare	668	3,117	4,038	4,038	4,038	4,038	4,038	4,038	4,038	4,038	4,038	4,038		44,169	44,528	359
3401	Health and Welfare	19,857	6,116	25,441	25,441	25,441	25,441	25,441	25,441	25,441	25,441	25,441	25,441		280,383	305,292	24,909
3501	State Unemployment	-	1,029	1,029	1,029	1,029	1,029	5,145	4,116	2,058	1,029	1,029	1,029	1,029	20,580	20,580	-
3601	Workers' Compensation	24,119	-	3,899	3,899	3,899	3,899	3,899	3,899	3,899	3,899	3,899	3,899		63,111	42,993	(20,118)
3901	Other Benefits	1,020	2,608	1,393	1,393	1,393	1,393	1,393	1,393	1,393	1,393	1,393	1,393		17,554	15,354	(2,199)
		48,518	26,200	53,068	53,068	53,068	53,068	57,184	56,155	54,097	53,068	53,068	53,068	1,029	614,657	**619,143**	**4,486**
Books and Supplies																	
4100	Textbooks and Core Curricula	45,474	12,360	26,250	26,250	26,250	-	-	-	-	-	-	-		136,584	125,000	(11,584)
4200	Books and Other Materials	(194)	-	300	300	300	-	-	-	-	-	-	-	794	1,500	1,500	-
4302	School Supplies	(27)	-	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	5,027	30,000	30,000	-
4303	Technology Supplies	-	-	42	42	42	42	42	42	42	42	42	42	83	500	500	-
4304	Non-Instructional Supplies	-	-	120	120	120	120	120	120	120	120	120	120	240	1,438	1,438	-
4305	Software	1,452	-	1,560	1,560	1,560	1,560	1,560	1,560	1,560	1,560	1,560	1,560	1,669	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	2,500	15,000	15,000	-
4311	Business Meals	-	224	510	510	510	510	510	510	510	510	510	510	795	6,119	6,119	-
4312	School Fundraising	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4315	Custodial Supplies	-	1,219	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	781	12,000	12,000	-
4320	Educational Software	985	1,101	833	833	833	833	833	833	833	833	833	833		10,419	10,000	(419)
4326	Art & Music Supplies	(55)	-	625	625	625	625	625	625	625	625	625	625	1,305	7,500	7,500	-
4327	MS/HS Sports Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4328	Student Activity Supplies & Materials	(33)	-	417	417	417	417	417	417	417	417	417	417	867	5,000	5,000	-
4335	PE Supplies	-	-	125	125	125	125	125	125	125	125	125	125	250	1,500	1,500	-
4350	Uniforms	-	12,281											219	12,500	12,500	(0)
4400	Noncapitalized Equipment	-	-	417	417	417	417	417	417	417	417	417	417	833	5,000	5,000	-
4420	Noncapitalized Computer Equipment	-	-	3,333	3,333	3,333	3,333	3,333	3,333	3,333	3,333	3,333	3,333	6,667	40,000	40,000	-
4421	Noncapitalized Classroom Furniture, Equipment & Supplies	-	-	417	417	417	417	417	417	417	417	417	417	833	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	23,199	139,194	139,194	-
4720	Other Food	-	-	417	417	417	417	417	417	417	417	417	417	833	5,000	5,000	-
		47,601	27,185	51,715	51,715	51,715	25,165	25,165	25,165	25,165	25,165	25,165	25,165	46,896	452,980	**440,977**	**(12,004)**
Subagreement Services																	
5101	Nursing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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	-	6,572	2,750	2,750	2,750	2,750	2,750	2,750	2,750	2,750	2,750	2,750	2,750	36,822	25,000	(11,822)
5104	Transportation	-	-	654	654	654	654	654	654	654	654	654	654	654	7,189	7,189	-
5105	Security	1,019	427	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400		15,451	15,405	(46)
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	-
		1,019	6,999	21,213	21,213	21,213	21,213	21,213	21,213	21,213	21,213	21,213	21,213	19,813	239,963	- **228,096**	**(11,868)**

FY26-27 Downtown Charter Academy

Monthly Cash Flow/Forecast FY26-27

Revised 10/07/26

Actuals Through: 8/31/2026

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.)
Operations and Housekeeping																	
5201	Auto and Travel	525	-	405	405	405	405	405	405	405	405	405	405		4,577	4,457	(120)
5300	Dues & Memberships	-	9,155	1,218	1,218	1,218	1,218	1,218	1,218	1,218	1,218	1,218	1,218		21,335	20,000	(1,335)
5400	Insurance	16,565	-	6,654	6,654	6,654	6,654	6,654	6,654	6,654	6,654	6,654	6,654		83,105	78,692	(4,414)
5501	Utilities	3,127	8,854	12,727	12,727	12,727	12,727	12,727	12,727	12,727	12,727	12,727	12,727	746	140,000	140,000	-
5502	Janitorial Services	-	9,547	10,909	10,909	10,909	10,909	10,909	10,909	10,909	10,909	10,909	10,909	1,362	120,000	120,000	-
5516	Miscellaneous Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5531	ASB Fundraising Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5900	Communications	348	1,236	1,669	1,669	1,669	1,669	1,669	1,669	1,669	1,669	1,669	1,669		18,274	18,358	84
5901	Postage and Shipping	-	-	131	131	131	131	131	131	131	131	131	131	131	1,438	1,438	-
		20,566	28,792	33,713	33,713	33,713	33,713	33,713	33,713	33,713	33,713	33,713	33,713	2,239	388,729	**382,945**	**(5,784)**
Facilities, Repairs and Other Leases																	
5601	Rent	74,517	78,830	78,639	78,639	78,639	78,639	78,639	78,639	78,639	78,639	78,639	78,639		939,735	943,665	3,931
5602	Additional Rent	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5603	Equipment Leases	-	3,482	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083		24,316	25,000	684
5604	Other Leases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5605	Real/Personal Property Taxes	-	-			12,500						12,500		-	25,000	25,000	-
5610	Repairs and Maintenance	30,000	-	7,703	7,703	7,703	7,703	7,703	7,703	7,703	7,703	7,703	7,703		107,030	100,000	(7,030)
5615	Repairs and Maintenance - Buildings	2,125	19,546	8,333	8,333	8,333	8,333	8,333	8,333	8,333	8,333	8,333	8,333		105,005	100,000	(5,005)
5616	Repairs and Maintenance - Computers	-	-	208	208	208	208	208	208	208	208	208	208		2,083	2,500	417
		106,642	101,858	96,967	96,967	109,467	96,967	96,967	96,967	96,967	96,967	109,467	96,967	-	1,203,168	**1,196,165**	**(7,003)**
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	3,333	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	3,423	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	4,189	25,135	25,135	-
5804	Professional Development	6,423	22,752	1,817	1,817	1,817	1,817	1,817	1,817	1,817	1,817	1,817	1,817		47,345	35,000	(12,345)
5805	General Consulting	-	22,315	7,733	7,733	7,733	7,733	7,733	7,733	7,733	7,733	7,733	7,733	355	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	12,500	75,000	75,000	-
5807	Bank Charges	-	-	120	120	120	120	120	120	120	120	120	120	240	1,438	1,438	-
5808	Printing	-	-	96	96	96	96	96	96	96	96	96	96	192	1,150	1,150	-
5809	Other taxes and fees	1,300	343	208	208	208	208	208	208	208	208	208	208		3,727	2,500	(1,227)
5810	Payroll Service Fee	693	908	1,198	1,198	1,198	1,198	1,198	1,198	1,198	1,198	1,198	1,198	795	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	7,000	7,000	8,333	8,333	8,333	8,333	8,333	8,333	8,333	8,333	8,333	8,333	2,667	100,000	100,000	-
5814	SPED Encroachment	690	-	621	1,117	1,117	1,117	1,117	1,117	1,583	1,583	1,583	1,583		13,228	13,159	(69)
5815	Public Relations/Recruitment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5816	Legal Settlement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5820	Scholarship Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5830	Field Trips	-	-	4,167	4,167	4,167	4,167	4,167	4,167	4,167	4,167	4,167	4,167	8,333	50,000	50,000	-
5836	Fingerprinting	-	-	125	125	125	125	125	125	125	125	125	125	250	1,500	1,500	-
5839	Fundraising Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5851	Marketing and Student Recruiting	625	1,397	1,785	1,785	1,785	1,785	1,785	1,785	1,785	1,785	1,785	1,785	1,548	21,423	21,423	-
5873	Sports Contractors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5874	Sports	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5875	Staff Recruiting	-	-	625	625	625	625	625	625	625	625	625	625	1,250	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	29,167	175,000	175,000	-
5878	Student Assessment	-	-	625	625	625	625	625	625	625	625	625	625	1,250	7,500	7,500	-
		16,731	54,716	53,759	54,256	54,256	54,256	54,256	54,256	54,721	54,721	54,721	811,053	122,645	1,494,348	**1,480,707**	**(13,641)**

FY26-27 Downtown Charter Academy

Monthly Cash Flow/Forecast FY26-27

Revised 10/07/26

Actuals Through: 8/31/2026

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.)
Depreciation																	
6900	Depreciation Expense	657	2,461	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250	9,382	75,000	75,000	-
		657	2,461	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250	9,382	75,000	**75,000**	**-**
Interest																	
7438	Interest Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-	-	-	-	**-**	**-**
Total Expenses		**288,364**	**466,053**	**591,437**	**591,933**	**604,433**	**565,383**	**569,499**	**568,470**	**566,877**	**565,848**	**578,348**	**1,322,180**	**219,470**	7,498,298	**7,493,930**	**(4,367)**
Monthly Surplus (Deficit)		**(265,165)**	**(232,071)**	**(202,962)**	**29,289**	**(157,275)**	**(9,840)**	**331,872**	**(121,312)**	**187,844**	**242,780**	**155,767**	**(714,631)**	**820,723**	- 65,019	- **69,386**	**(4,367)**
Cash Flow Adjustments																	
	Monthly Surplus (Deficit)	(265,165)	(232,071)	(202,962)	29,289	(157,275)	(9,840)	331,872	(121,312)	187,844	242,780	155,767	(714,631)	820,723	65,019		
	Cash flows from operating activities																
	Depreciation/Amortization	44,560	2,460	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250	9,382	118,902		
	Public Funding Receivables	444,431	1,306	103,227	-	103,668	40,622	37,276	-	-	-	-	-	(1,040,194)	(309,663)		
	Grants and Contributions Rec.	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
	Due To/From Related Parties	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
	Prepaid Expenses	30,169	86,038	-	-	-	-	-	-	-	-	-	-	-	116,207		
	Other Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
	Accounts Payable	(84,850)	(78,637)	-	-	-	-	-	-	-	-	-	-	219,470	55,983		
	Accrued Expenses	(59,508)	96,766	-	-	-	-	-	-	-	-	-	-	-	37,258		
	Other Liabilities	(45,921)	-	-	-	-	-	-	-	-	-	-	-	-	(45,921)		
	Deferred Revenue	129,675	14,354	-	-	-	-	-	-	-	-	-	-		144,029		
	Cash flows from investing activities																
	Purchases of Prop. And Equip.		(151,497)	-	-	-	-	-	-	-	-	-	-	-	(151,497)		
	Notes Receivable	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
	Cash flows from financing activities																
	Proceeds from Factoring	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
	Payments on Factoring	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
	Proceeds(Payments) on Debt	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Total Change in Cash		193,391	(261,282)	(93,485)	35,539	(47,357)	37,033	375,398	(115,062)	194,094	249,030	162,017	(708,381)				
Cash, Beginning of Month		5,341,883	5,535,274	5,273,992	5,180,507	5,216,046	5,168,689	5,205,722	5,581,120	5,466,058	5,660,152	5,909,182	6,071,199				
Cash, End of Month		**5,535,274**	**5,273,992**	**5,180,507**	**5,216,046**	**5,168,689**	**5,205,722**	**5,581,120**	**5,466,058**	**5,660,152**	**5,909,182**	**6,071,199**	**5,362,818**				
	15%	*1,124,745*	*1,124,745*	*1,124,745*	*1,124,745*	*1,124,745*	*1,124,745*	*1,124,745*	*1,124,745*	*1,124,745*	*1,124,745*	*1,124,745*	*1,124,745*				

Downtown Charter Academy

Budget vs Actual

For the period ended August 31, 2026

	Current Period Actual	Current Period Budget	Current Period Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget
Revenue							
State Aid - Revenue Limit							
LCFF Revenue	$ 155,442	$ 157,041	$ (1,599)	$ 155,442	$ 157,041	$ (1,599)	$ 3,729,110
Economic Protection Account Funding	0	0	0	0	0	0	73,340
In Lieu of Property Taxes	77,210	76,447	763	77,210	76,447	763	1,512,784
Total State Aid - Revenue Limit	232,652	233,488	(836)	232,652	233,488	(836)	5,315,234
Federal Revenue							
Federal Special Education - IDEA	0	0	0	0	0	0	44,800
Federal Child Nutrition	0	0	0	0	0	0	79,893
Title I, Part A - Basic Low Income	0	0	0	0	0	0	99,243
Title II, Part A - Teacher Quality	0	0	0	0	0	0	12,172
Other Federal Revenue	0	0	0	0	0	0	10,000
Total Federal Revenue	0	0	0	0	0	0	246,108
Other State Revenue							
State Special Education - AB602	0	20,693	(20,693)	20,693	20,693	0	491,378
State - Child Nutrition	0	0	0	0	0	0	59,301
State - School Facilities Apportionment	0	0	0	0	0	0	506,266
State - Mandated Cost Reimbursement	0	0	0	0	0	0	6,489
State - State Lottery	0	0	0	0	0	0	99,743
State - Other State Revenue	1,330	1,192	138	3,836	1,192	2,644	734,148
Total Other State Revenue	1,330	21,885	(20,555)	24,529	21,885	2,644	1,897,325
Other Local Revenue							
Other Local Revenue	0	0	0	0	0	0	104,649
Total Other Local Revenue	0	0	0	0	0	0	104,649
Total Revenue	233,982	255,373	(21,391)	257,181	255,373	1,808	7,563,316
Expenses							
Certificated Salaries							
Certificated Teachers' Salaries	109,059	143,581	34,522	109,059	143,581	34,522	1,579,392
Certificated Teachers' Extra Duties/Stipends	12,000	13,636	1,636	12,000	13,636	1,636	150,000
Certificated Pupil Support Salaries	7,435	7,097	(338)	7,435	7,097	(338)	78,064
Certificated Supervisors' and Administrators' Salaries	30,577	29,500	(1,077)	61,155	59,000	(2,155)	354,000
Total Certificated Salaries	159,071	193,814	34,743	189,649	223,314	33,665	2,161,456
Classified Salaries							
Classified Instructional Salaries	39,750	61,806	22,056	42,972	61,806	18,834	679,860
Classified Support Salaries	4,353	4,393	40	4,553	8,785	4,233	52,715
Clerical, Technical, and Office Staff Salaries	14,667	14,738	71	27,296	29,478	2,181	176,866
Total Classified Salaries	58,770	80,937	22,167	74,821	100,069	25,248	909,441
Benefits							
OASDI/Medicare/Alternative, certificated positions	13,330	17,035	3,705	16,184	20,050	3,866	190,396
Medicare certificated positions	3,117	3,984	867	3,785	4,689	904	44,528
Health and Welfare Benefits, certificated positions	6,116	25,441	19,325	25,973	50,882	24,909	305,292
State Unemployment Insurance, certificated positions	1,030	1,029	(1)	1,030	2,058	1,028	20,580
Workers' Compensation Insurance, certificated positions	0	3,846	3,847	24,119	4,527	(19,592)	42,993
Other Benefits, certificated positions	2,608	1,374	(1,235)	3,628	1,617	(2,011)	15,354
Total Benefits	26,201	52,709	26,508	74,719	83,823	9,104	619,143
Books & Supplies							
Textbooks and Core Curricula Materials	12,360	31,250	18,891	57,834	31,250	(26,584)	125,000
Books and Other Reference Materials	0	300	300	(194)	600	794	1,500
Instructional Supplies	0	2,500	2,500	(27)	5,000	5,028	30,000
Technology Supplies	0	42	41	0	84	83	500
Non-Instructional Supplies	0	120	120	0	239	240	1,438
Software	0	1,560	1,561	1,451	3,121	1,669	18,725
Office Expense	0	1,250	1,250	0	2,500	2,500	15,000
Business Meals	224	510	285	225	1,020	795	6,120
Custodial Supplies	1,219	1,000	(219)	1,218	2,000	782	12,000
Educational Software	1,101	833	(267)	2,086	1,667	(420)	10,000
Art & Music Supplies	0	625	625	(54)	1,250	1,305	7,500
Student Activity Supplies & Materials	0	417	416	(33)	833	867	5,000
PE Supplies	0	125	125	0	250	250	1,500
Uniforms	12,281	1,042	(11,239)	12,281	2,083	(10,198)	12,500
Noncapitalized Equipment	0	416	416	0	834	833	5,000
Noncapitalized Computer Equipment	0	3,334	3,334	0	6,666	6,667	40,000
Noncapitalized Classroom Furniture, Equipment & Supplies	0	416	416	0	834	833	5,000
Food Services	0	11,600	11,600	0	23,199	23,199	139,194
Other Food	0	417	417	0	833	833	5,000
Total Books & Supplies	27,185	57,757	30,572	74,787	84,263	9,476	440,977
Subagreement Services							
Special Education	0	13,636	13,636	0	13,636	13,637	150,000
Substitute Teacher	6,572	2,273	(4,299)	6,572	2,273	(4,300)	25,000
Transportation	0	653	653	0	654	654	7,189
Security	427	1,401	973	1,446	1,400	(46)	15,405
Other Educational Consultants	0	2,773	2,773	0	2,773	2,773	30,502
Total Subagreement Services	6,999	20,736	13,736	8,018	20,736	12,718	228,096
Professional/Consulting Services							
IT	0	1,666	1,667	0	3,333	3,334	20,000
Audit and Tax	0	1,712	1,712	0	3,424	3,423	20,540
Legal	0	2,094	2,094	0	4,189	4,189	25,135
Professional Development	22,752	2,917	(19,835)	29,175	5,833	(23,342)	35,000
General Consulting	22,315	8,333	(13,982)	22,315	16,667	(5,648)	100,000
Special Activities	0	6,250	6,250	0	12,500	12,500	75,000
Bank Charges	0	120	120	0	240	240	1,438
Printing	0	96	96	0	191	191	1,150
Other Taxes and Fees	344	208	(135)	1,643	417	(1,227)	2,500
Payroll Service Fee	908	1,199	290	1,601	2,396	796	14,378
Management Fee	0	0	0	0	0	0	756,332
District Oversight Fee	0	0	0	0	0	0	53,152
Business Services	7,000	8,333	1,333	14,000	16,667	2,666	100,000
SELPA Fees	0	621	621	690	621	(69)	13,159
Field Trips	0	4,166	4,167	0	8,333	8,334	50,000
Fingerprinting	0	125	125	0	250	250	1,500
Marketing and Student Recruiting	1,397	1,786	387	2,023	3,571	1,548	21,423
Staff Recruiting	0	625	625	0	1,250	1,250	7,500
Student Activities	0	14,583	14,584	0	29,166	29,166	175,000
Student Assessment	0	625	625	0	1,250	1,250	7,500
Total Professional/Consulting Services	54,716	55,459	744	71,447	110,298	38,851	1,480,707
Facilities, Repairs & Other Leases							
Rent	78,830	78,639	(191)	153,347	157,278	3,931	943,665
Equipment Leases	3,482	2,083	(1,399)	3,482	4,166	684	25,000
Real/Personal Property Taxes	0	0	0	0	0	0	25,000
Repairs and Maintenance	0	8,333	8,333	30,000	16,667	(13,333)	100,000
Repairs and Maintenance - Building	19,547	8,334	(11,213)	21,671	16,667	(5,005)	100,000
Repairs and Maintenance - Computers	0	208	208	0	416	417	2,500

Total Facilities, Repairs & Other Leases	101,859	97,597	(4,262)	208,500	195,194	(13,306)	1,196,165
Operations & Housekeeping							
Auto and Travel Expense	0	405	406	525	406	(120)	4,457
Dues & Memberships	9,154	1,819	(7,337)	9,155	1,818	(7,336)	20,000
Insurance	0	7,153	7,154	16,565	7,154	(9,412)	78,692
Utilities	8,855	12,728	3,873	11,982	12,727	746	140,000
Janitorial/Trash Removal	9,546	10,909	1,362	9,547	10,909	1,362	120,000
Communications	1,237	1,669	433	1,584	1,669	85	18,358
Postage and Shipping	0	130	131	0	131	130	1,438
Total Operations & Housekeeping	28,792	34,813	6,022	49,358	34,814	(14,545)	382,945
Depreciation							
Depreciation Expense	2,460	6,250	3,789	3,118	12,500	9,382	75,000
Total Depreciation	2,460	6,250	3,789	3,118	12,500	9,382	75,000
Total Expenses	466,053	600,072	134,019	754,417	865,011	110,593	7,493,930
Change in Net Assets	**(232,071)**	**(344,699)**	**112,628**	**(497,236)**	**(609,638)**	**112,401**	**69,386**
Net Assets, Beginning of Period	**5,438,094**			**5,703,259**			
Net Assets, End of Period	**$ 5,206,022**			**$ 5,206,022**			

AMPS

Statement of Financial Position

August 31, 2026

	Downtown Charter Academy
Assets	
Current Assets	
Cash & Cash Equivalents	$ 5,273,992
Accounts Receivable	0
Public Funding Receivables	646,040
Due To/From Related Parties	(541,434)
Total Current Assets	5,378,598
Long-term Assets	
Property & Equipment, Net	259,165
Right-of-Use Asset, Net	1
Deposits	60,000
Total Long-term Assets	319,166
Total Assets	**5,697,764**
Liabilities	
Current Liabilities	
Accounts Payable	0
Accrued Liabilities	157,904
Deferred Revenue	333,837
Operating Lease Liability, Current Portion	0
Notes Payable, Current Portion	0
Other Short-term Liabilities	0
Total Current Liabilities	491,741
Long-term Liabilities	
Operating Lease Liability, Net of Current Portion	0
Total Long-term Liabilities	0
Total Liabilities	**491,741**
Net Assets	**5,206,022**
Liabilities & Net Assets	**$ 5,697,764**

AMPS

Statement of Cash Flows

For the period ended August 31, 2026

	Downtown Charter Academy
Cash Flows from Operating Activities	
Change in Net Assets	$ (232,071)
Adjustments	
Depreciation	2,460
Adjustments	2,460
(Increase) Decrease in Operating Assets	
Public Funding Receivables	1,306
Prepaid Expenses	86,038
(Increase) Decrease in Operating Assets	87,344
Increase (Decrease) in Operating Liabilities	
Accounts Payable	(78,637)
Accrued Expenses	96,766
Deferred Revenue	14,354
Other Liabilities	0
Increase (Decrease) in Operating Liabilities	32,483
Total Cash Flows from Operating Activities	**(109,784)**
Cash Flows from Investing Activities	
Purchases of Property & Equipment	(151,497)
Total Cash Flows from Investing Activities	**(151,497)**
Cash Flows from Financing Activities	
Proceeds from (Payments on) Long-term Debt	0
Total Cash Flows from Financing Activities	**0**
Change in Cash and Cash Equivalents	**(261,282)**
Cash & Cash Equivalents, Beginning of Period	**5,535,274**
Cash & Cash Equivalents, End of Period	**$ 5,273,992**

CHARTER IMPACT

Richmond Charter Academy

Monthly Finance Update as of August 31, 2026

August Highlights

- **August:** Early in the year, enrollment remains fluid. The forecast will be updated with the October financials.
- **Revenue:** $6.039M forecast, $19K above budget
- **Expenses:** $5.996M forecast, $22K above budget
- **Surplus:** $42,895 projected, with a 12.6% fund balance
- **Cash:** Projected year-end balance of $3.566M

Attendance Data and Metrics

Enrollment and Per Pupil Data

Enrollment & Per Pupil Data	Forecast	Budget
Average Enrollment	320	320
ADA	298	298
Attendance Rate	93.0%	93.0%
Unduplicated %	84.2%	84.2%
Revenue per ADA	$20,291	$20,228
Expenses per ADA	$20,147	$20,072

Enrollment: 320 (forecast)
ADA: 298 (93.0%)

Revenue

- Year-end revenue is forecast at $6.039M, in line with budget.
- Early trends are being monitored, and the forecast will be updated with the October financials for First Interim.
- Year-to-date actuals are below budget, primarily State Aid, due to timing of cash receipts.

	Year-to-Date			Annual/Full Year		
	Actual	Budget	Fav/(Unf)	Forecast	Budget	Fav/(Unf)
Revenue						
State Aid-Rev Limit	$ 91,642	$ 167,800	**$ (76,158)**	$ 4,214,844	$ 4,214,844	**$ -**
Federal Revenue	-	-	**-**	281,142	281,142	**-**
Other State Revenue	21,237	19,271	**1,966**	1,447,416	1,433,420	**13,997**
Other Local Revenue	4,794	-	**4,794**	95,123	90,329	**4,794**
Total Revenue	**$ 117,673**	**$ 187,071**	**$ (69,398)**	**$ 6,038,525**	**$ 6,019,734**	**$ 18,791**

Expense

- Year-end expenses are forecast at $5.996M, $22K above budget.
  - Year-to-date expenses are below budget, primarily professional services and personnel costs, partly offset by higher facilities costs.

	Year-to-Date			Annual/Full Year		
	Actual	Budget	Fav/(Unf)	Forecast	Budget	Fav/(Unf)
Expenses						
Certificated Salaries	$ 172,297	$ 182,586	**$ 10,289**	$ 1,710,297	$ 1,720,586	**$ 10,289**
Classified Salaries	59,554	71,916	**12,362**	605,973	618,335	**12,362**
Benefits	64,832	68,966	**4,134**	496,398	498,585	**2,187**
Books and Supplies	46,774	47,806	**1,033**	351,701	340,877	**(10,824)**
Subagreement Services	5,825	28,594	**22,769**	294,479	293,700	**(779)**
Operations	42,132	56,928	**14,796**	345,937	343,405	**(2,532)**
Facilities	207,557	191,510	**(16,047)**	1,171,419	1,149,060	**(22,358)**
Professional Services	39,677	82,869	**43,193**	576,815	566,903	**(9,913)**
Depreciation	74,223	73,678	**(545)**	442,612	442,067	**(545)**
Interest	-	-	**-**	-	-	**-**
Total Expenses	**$ 712,870**	**$ 804,854**	**$ 91,984**	**$ 5,995,630**	**$ 5,973,518**	**$ (22,112)**

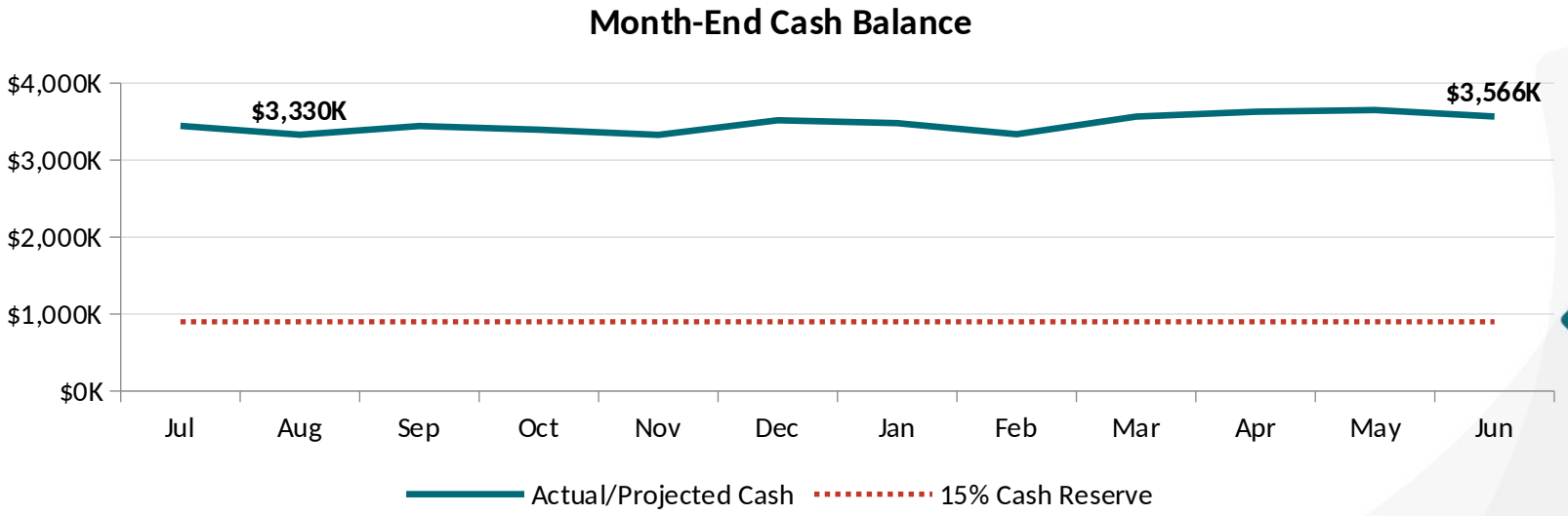
Surplus / (Deficit) & Fund Balance

- FY 2026-27 projected surplus is $42,895.
  - Compared to the budgeted surplus of $46,216 ($3K lower).
- Year-end fund balance is forecast at 12.6% of expenses.

	Year-to-Date			Annual/Full Year		
	Actual	Budget	Fav/(Unf)	Forecast	Budget	Fav/(Unf)
Total Surplus(Deficit)	**$ (595,197)**	**$ (617,783)**	**$ 22,586**	**$ 42,895**	**$ 46,216**	**$ (3,321)**
Beginning Fund Balance	711,217	711,217		711,217	711,217	
Ending Fund Balance	**$ 116,020**	**$ 93,434**		**$ 754,112**	**$ 757,433**	
As a % of Annual Expenses	*1.9%*	*1.6%*		*12.6%*	*12.7%*	

Cash Balance

- No cash flow issues are projected.
- Cash at the end of August was $3.330M.
- Cash is forecast to end the year at $3.566M.



Appendices

As of August 31, 2026

- Cash Flow – Monthly and Annual Forecast
- Detailed Month and YTD Budget vs. Actual
- Statement of Financial Position (Balance Sheet)
- Statement of Cash Flows

FY26-27 Richmond Charter Academy

Monthly Cash Flow/Forecast FY26-27

Revised 10/07/26

Actuals Through: 8/31/2026

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.)
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																	
	LCFF - New Grade	-	-	-	-	-	-	-	-					-	-	-	-
	LCFF - Continuing Charters	-	91,642	99,294	178,730	178,730	178,730	178,730	178,730	215,749	215,749	215,749	215,749	215,749	**2,163,327**	2,163,327	-
8011	LCFF State Aid	-	91,642	99,294	178,730	178,730	178,730	178,730	178,730	215,749	215,749	215,749	215,749	215,749	2,163,327	2,163,327	-
8012	Education Protection Account	-	-	201,935	-	-	201,935	-	-	201,935	-	-	-	201,935	807,739	807,739	-
8019	State Aid - Prior Year	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8096	In Lieu of Property Taxes	-	-	137,011	91,341	91,341	91,341	91,341	91,341	216,688	108,344	108,344	108,344	108,344	1,243,778	1,243,778	-
		-	91,642	438,240	270,070	270,070	472,005	270,070	270,070	634,371	324,092	324,092	324,092	526,027	4,214,844	**4,214,844**	**-**
Federal Revenue																	
8181	Special Education - Entitlement	-	-	-	-	-	-	-	-	-	-	-	-	47,012	47,012	47,012	-
8182	Special Education - Discretionary	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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	-
8293	Title III - Limited English	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8294	Title V, Part B - PCSG	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8295	Charter Facility Incentive Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8296	Other Federal Revenue	-	-	-	2,500	-	-	2,500	-	-	2,500	-	-	2,500	10,000	10,000	-
8299	Prior Year Federal Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		-	-	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	-
8598	Prior Year Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8599	Other State Revenue	-	2,933	967	124,668	1,741	1,741	124,668	1,741	1,741	124,668	1,741	1,741	136,698	525,048	511,051	13,997
		18,304	2,933	19,271	158,850	37,034	42,774	383,971	37,034	43,576	185,080	146,293	43,576	328,721	1,447,416	**1,433,420**	**13,997**
Other Local Revenue																	
8634	Food Service Sales	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8650	Lease and Rental Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8660	Interest Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8689	Other Fees and Contracts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8690	Other Local Revenue	4,794	-	9,033	9,033	9,033	9,033	9,033	9,033	9,033	9,033	9,033	9,033	-	95,123	90,329	4,794
8698	ASB Fundraising	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8699	School Fundraising	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		4,794	-	9,033	9,033	9,033	9,033	9,033	9,033	9,033	9,033	9,033	9,033	-	95,123	**90,329**	**4,794**
Total Revenue		**23,098**	**94,575**	**496,754**	**445,617**	**325,950**	**624,254**	**675,387**	**325,950**	**696,792**	**530,518**	**489,230**	**386,514**	**923,885**	6,038,525	**6,019,734**	**18,791**
Expenses																	
Certificated Salaries																	
1100	Teachers' Salaries	-	100,833	114,909	114,909	114,909	114,909	114,909	114,909	114,909	114,909	114,909	114,909	-	1,249,920	1,263,995	14,075
1170	Teachers' Substitute Hours	-	-	1,136	1,136	1,136	1,136	1,136	1,136	1,136	1,136	1,136	1,136	-	11,364	12,500	1,136
1175	Teachers' Extra Duty/Stipends	2,908	3,308	1,136	1,136	1,136	1,136	1,136	1,136	1,136	1,136	1,136	1,136	-	17,580	12,500	(5,080)
1200	Pupil Support Salaries	-	7,063	7,832	7,832	7,832	7,832	7,832	7,832	7,832	7,832	7,832	7,832	-	85,385	86,154	769
1300	Administrators' Salaries	29,092	29,092	28,786	28,786	28,786	28,786	28,786	28,786	28,786	28,786	28,786	28,786	-	346,048	345,437	(611)
1900	Other Certificated Salaries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		32,000	140,297	153,800	153,800	153,800	153,800	153,800	153,800	153,800	153,800	153,800	153,800	-	- 1,710,297	**1,720,586**	**10,289**

FY26-27 Richmond Charter Academy

Monthly Cash Flow/Forecast FY26-27

Revised 10/07/26

Actuals Through: 8/31/2026

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.)
Classified Salaries																	
2100	Instructional Salaries	638	27,362	37,368	37,368	37,368	37,368	37,368	37,368	37,368	37,368	37,368	37,368	-	401,679	411,047	9,368
2200	Support Salaries	3,083	9,015	7,066	7,066	7,066	7,066	7,066	7,066	7,066	7,066	7,066	7,066	-	82,761	84,796	2,034
2300	Classified Administrators' Salaries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2400	Clerical and Office Staff Salaries	9,784	9,672	10,208	10,208	10,208	10,208	10,208	10,208	10,208	10,208	10,208	10,208	-	121,533	122,492	959
2900	Other Classified Salaries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		13,505	46,049	54,642	54,642	54,642	54,642	54,642	54,642	54,642	54,642	54,642	54,642	-	605,973	**618,335**	**12,362**
Benefits																	
3101	STRS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3202	PERS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3301	OASDI	2,822	11,559	13,050	13,050	13,050	13,050	13,050	13,050	13,050	13,050	13,050	13,050	-	144,879	145,013	134
3311	Medicare	660	2,703	3,052	3,052	3,052	3,052	3,052	3,052	3,052	3,052	3,052	3,052	-	33,883	33,914	31
3401	Health and Welfare	15,196	4,640	21,424	21,424	21,424	21,424	21,424	21,424	21,424	21,424	21,424	21,424	-	234,076	257,088	23,012
3501	State Unemployment	-	2,562	907	907	907	907	4,533	3,626	1,813	907	907	907	-	18,879	18,130	(749)
3601	Workers' Compensation	22,056	-	2,947	2,947	2,947	2,947	2,947	2,947	2,947	2,947	2,947	2,947	-	51,523	32,745	(18,778)
3901	Other Benefits	960	1,673	1,052	1,052	1,052	1,052	1,052	1,052	1,052	1,052	1,052	1,052	-	13,157	11,695	(1,463)
		41,694	23,138	42,431	42,431	42,431	42,431	46,057	45,151	43,338	42,431	42,431	42,431	-	496,398	**498,585**	**2,187**
Books and Supplies																	
4100	Textbooks and Core Curricula	5,972	34,493	20,750	20,750	20,750	2,800	-	-	-	-	-	-	-	105,515	83,000	(22,515)
4200	Books and Other Materials	-	-	60	60	60	-	-	-	-	-	-	-	-	180	300	120
4302	School Supplies	-	-	1,275	1,275	1,275	1,275	1,275	1,275	1,275	1,275	1,275	1,275	-	12,750	15,900	3,150
4303	Technology Supplies	-	-	214	214	214	214	214	214	214	214	214	214	-	2,140	2,568	428
4304	Non-Instructional Supplies	-	-	617	617	617	617	617	617	617	617	617	917	-	6,467	7,700	1,233
4305	Software	1,392	-	2,133	2,133	2,133	2,133	2,133	2,133	2,133	2,133	2,133	2,133	-	22,725	25,600	2,875
4310	Office Expense	-	-	642		642	-	642	-	642		642	3,731	148	7,089	7,731	642
4311	Business Meals	-	178	-	-	-	250	-	250	-	250	-	250	-	1,178	1,000	(178)
4312	School Fundraising	-	-											-	-	-	-
4315	Custodial Supplies	2,116	1,795	1,048	1,048	1,048	1,048	1,048	1,048	1,048	1,048	1,048	1,048	-	14,389	11,526	(2,864)
4320	Educational Software	827	-	1,896	1,896	1,896	1,896	1,896	1,896	1,896	1,896	1,896	1,896	-	19,792	20,861	1,069
4326	Art & Music Supplies	-	-	157	157	157	157	157	157	157	157	157	157	-	1,572	1,729	157
4327	MS/HS Sports Supplies	-	-	52	52	52	52	52	52	52	52	52	52	-	524	576	52
4328	Student Activity Supplies & Materials	-	-	231	231	231	231	231	231	231	231	231	231	-	2,305	2,536	231
4335	PE Supplies	-	-	63	63	63	63	63	63	63	63	63	63	-	629	692	63
4350	Uniforms	-	-	1,141	1,141	1,141	1,141	1,141	1,141	1,141	1,141	1,141	1,141	-	11,408	12,549	1,141
4400	Noncapitalized Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4420	Noncapitalized Computer Equipment	-	-	1,048	1,048	1,048	1,048	1,048	1,048	1,048	1,048	1,048	1,048	-	10,478	11,526	1,048
4421	Noncapitalized Classroom Furniture, Equipment & Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4700	Food Services	-	-	11,756	11,756	11,756	11,756	11,756	11,756	11,756	11,756	11,756	11,756	9,756	127,321	129,321	2,000
4720	Other Food	-	-	524	524	524	524	524	524	524	524	524	524	-	5,239	5,763	524
		10,307	36,466	43,607	42,965	43,607	25,205	22,797	22,405	22,797	22,405	22,797	26,436	9,904	351,701	**340,877**	**(10,824)**
Subagreement Services																	
5101	Nursing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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	-	3,346	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	821	25,000	25,000	-
5104	Transportation	-	-	282	282	282	282	282	282	282	282	282	282	-	2,818	3,100	282
5105	Security	845	1,634	1,418	1,418	1,418	1,418	1,418	1,418	1,418	1,418	1,418	1,418	-	16,661	15,600	(1,061)
5106	Other Educational Consultants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		845	4,980	26,511	26,511	26,511	26,511	26,511	26,511	26,511	26,511	26,511	26,511	23,548	294,479	**293,700**	**(779)**

FY26-27 Richmond Charter Academy

Monthly Cash Flow/Forecast FY26-27

Revised 10/07/26

Actuals Through: 8/31/2026

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.)
Operations and Housekeeping																	
5201	Auto and Travel	525	-	27	27	27	27	27	27	27	27	27	27	-	798	300	(498)
5300	Dues & Memberships	-	7,152	550	550	550	550	550	550	550	550	550	550	-	12,652	6,600	(6,052)
5400	Insurance	16,663	-	9,300	9,300	9,300	9,300	9,300	9,300	9,300	9,300	9,300	9,300	-	109,663	111,600	1,937
5501	Utilities	7,811	428	12,783	12,783	12,783	12,783	12,783	12,783	12,783	12,783	12,783	12,783	17,328	153,400	153,400	-
5502	Janitorial Services	2,317	6,135	4,492	4,492	4,492	4,492	4,492	4,492	4,492	4,492	4,492	4,492	-	53,374	53,905	531
5516	Miscellaneous Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5531	ASB Fundraising Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5900	Communications	153	948	1,325	1,325	1,325	1,325	1,325	1,325	1,325	1,325	1,325	1,325	-	14,351	15,900	1,549
5901	Postage and Shipping	-	-	170	170	170	170	170	170	170	170	170	170	-	1,700	1,700	-
		27,469	14,663	28,648	28,648	28,648	28,648	28,648	28,648	28,648	28,648	28,648	28,648	17,328	345,937	**343,405**	**(2,532)**
Facilities, Repairs and Other Leases																	
5601	Rent	87,643	87,643	88,451	88,451	88,451	88,451	88,451	88,451	88,451	88,451	88,451	88,451	1,616	1,061,415	1,061,415	0
5602	Additional Rent	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5603	Equipment Leases	-	2,980	1,683	1,683	1,683	1,683	1,683	1,683	1,683	1,683	1,683	1,683	-	19,814	20,200	386
5604	Other Leases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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	-	51,704	62,045	10,341
5610	Repairs and Maintenance	1,936	507	450	450	450	450	450	450	450	450	450	450	-	6,943	5,400	(1,543)
5615	Repairs and Maintenance - Buildings	430	26,213	450	450	450	450	450	450	450	450	450	450	-	31,143		(31,143)
5616	Repairs and Maintenance - Computers	-	204											196	400		(400)
		90,009	117,547	96,205	96,205	96,205	96,205	96,205	96,205	96,205	96,205	96,205	96,205	1,812	1,171,419	**1,149,060**	**(22,358)**
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	2,054	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	1,667	10,000	10,000	-
5804	Professional Development	5,785	16,112	2,140	2,140	2,140	2,140	2,140	2,140	2,140	2,140	2,140	2,140	(12,000)	31,293	25,675	(5,618)
5805	General Consulting	-	2,318	2,567	2,567	2,567	2,567	2,567	2,567	2,567	2,567	2,567	2,567	2,817	30,810	30,810	-
5806	Special Activities	-	-	43	43	43	43	43	43	43	43	43	43	86	515	515	0
5807	Bank Charges	-	-	43	43	43	43	43	43	43	43	43	43	86	514	514	(1)
5808	Printing	-	-	86	86	86	86	86	86	86	86	86	86	171	1,030	1,031	1
5809	Other taxes and fees	-	313	642	642	642	642	642	642	642	642	642	642	-	6,732	7,702	971
5810	Payroll Service Fee	676	782	856	856	856	856	856	856	856	856	856	856	-	10,016	10,270	254
5811	Management Fee	-	-	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	50,000	300,000	300,000	-
5812	District Oversight Fee	-	-											42,148	42,148	42,148	-
5813	Business Services	5,880	5,880	4,877	4,877	4,877	4,877	4,877	4,877	4,877	4,877	4,877	4,877	-	60,527	58,520	(2,007)
5814	SPED Encroachment	613	-	549	988	988	988	988	988	1,185	1,185	1,185	1,185	2,531	13,374	13,374	0
5815	Public Relations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5816	Legal Settlement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5820	Scholarship Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5830	Field Trips	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5836	Fingerprinting	-	-	63	63	63	63	63	63	63	63	63	63	-	625	750	125
5839	Fundraising Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5851	Marketing and Student Recruiting	525	1,121	208	208	208	208	208	208	208	208	208	208	2,409	6,138	2,500	(3,638)
5873	Sports Contractors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5874	Sports	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5875	Staff Recruiting	-	-	208	208	208	208	208	208	208	208	208	208	417	2,500	2,500	-
5877	Student Activities	(328)	-	2,567	2,567	2,567	2,567	2,567	2,567	2,567	2,567	2,567	2,567	5,463	30,810	30,810	-
5878	Student Assessment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		13,151	26,525	41,709	47,968	47,968	47,968	42,149	42,149	42,345	42,345	42,345	42,345	97,849	576,815	**566,903**	**(9,913)**

FY26-27 Richmond Charter Academy

Monthly Cash Flow/Forecast FY26-27

Revised 10/07/26

Actuals Through: 8/31/2026

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.)
Depreciation																	
6900	Depreciation Expense	37,111	37,111	36,839	36,839	36,839	36,839	36,839	36,839	36,839	36,839	36,839	36,839	-	442,612	442,067	(545)
		37,111	37,111	36,839	36,839	36,839	36,839	36,839	36,839	36,839	36,839	36,839	36,839	-	442,612	**442,067**	**(545)**
Interest																	
7438	Interest Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenses		**266,092**	**446,777**	**524,392**	**530,009**	**530,651**	**512,249**	**507,647**	**506,349**	**505,124**	**503,825**	**504,217**	**507,857**	**150,441**	**5,995,630**	**5,973,518**	**(22,112)**
Monthly Surplus (Deficit)		**(242,994)**	**(352,202)**	**(27,638)**	**(84,392)**	**(204,701)**	**112,006**	**167,740**	**(180,399)**	**191,669**	**26,692**	**(14,987)**	**(121,343)**	**773,445**	- **42,895**	- **46,217**	**(3,322)**
Cash Flow Adjustments																	
	Monthly Surplus (Deficit)	(242,994)	(352,202)	(27,638)	(84,392)	(204,701)	112,006	167,740	(180,399)	191,669	26,692	(14,987)	(121,343)	773,445	42,895		
	Cash flows from operating activities																
	Depreciation/Amortization	97,685	97,858	36,839	36,839	36,839	36,839	36,839	36,839	36,839	36,839	36,839	36,839	-	563,932		
	Public Funding Receivables	593,319	58,611	103,227	-	101,097	40,622	(242,109)	-	-	-	-	-	(923,885)	(269,118)		
	Grants and Contributions Rec.	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
	Due To/From Related Parties	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
	Prepaid Expenses	31,099	90,327	-	-	-	-	-	-	-	-	-	-	-	121,426		
	Other Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
	Accounts Payable	(114,782)	(23,855)	-	-	-	-	-	-	-	-	-	-	150,441	11,804		
	Accrued Expenses	(49,730)	65,047	-	-	-	-	-	-	-	-	-	-	-	15,317		
	Other Liabilities	(59,982)	(60,154)	-	-	-	-	-	-	-	-	-	-	-	(120,136)		
	Deferred Revenue	-	12,563	-	-	-	-	-	-	-	-	-	-	-	12,563		
	Cash flows from investing activities																
	Purchases of Prop. And Equip.	-	(2,397)	-	-	-	-	-	-	-	-	-	-	-	(2,397)		
	Notes Receivable	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
	Cash flows from financing activities																
	Proceeds from Factoring	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
	Payments on Factoring	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
	Proceeds(Payments) on Debt	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Total Change in Cash		254,615	(114,202)	112,428	(47,553)	(66,765)	189,467	(37,530)	(143,560)	228,507	63,531	21,852	(84,504)				
Cash, Beginning of Month		3,189,313	3,443,928	3,329,725	3,442,153	3,394,601	3,327,835	3,517,302	3,479,772	3,336,213	3,564,720	3,628,251	3,650,103				
Cash, End of Month		**3,443,928**	**3,329,725**	**3,442,153**	**3,394,601**	**3,327,835**	**3,517,302**	**3,479,772**	**3,336,213**	**3,564,720**	**3,628,251**	**3,650,103**	**3,565,599**				
	15%	*899,344*	*899,344*	*899,344*	*899,344*	*899,344*	*899,344*	*899,344*	*899,344*	*899,344*	*899,344*	*899,344*	*899,344*				

Richmond Charter Academy

Budget vs Actual

For the period ended August 31, 2026

	Current Period Actual	Current Period Budget	Current Period Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget
Revenue							
State Aid - Revenue Limit							
LCFF Revenue	$ 91,642	$ 99,294	$ (7,653)	$ 91,642	$ 99,294	$ (7,653)	$ 2,163,327
Economic Protection Account Funding	0	0	0	0	0	0	807,739
In Lieu of Property Taxes	0	68,506	(68,505)	0	68,506	(68,505)	1,243,778
Total State Aid - Revenue Limit	91,642	167,800	(76,158)	91,642	167,800	(76,158)	4,214,844
Federal Revenue							
Federal Special Education - IDEA	0	0	0	0	0	0	47,012
Federal Child Nutrition	0	0	0	0	0	0	103,290
Title I, Part A - Basic Low Income	0	0	0	0	0	0	108,301
Title II, Part A - Teacher Quality	0	0	0	0	0	0	12,539
Other Federal Revenue	0	0	0	0	0	0	10,000
Total Federal Revenue	0	0	0	0	0	0	281,142
Other State Revenue							
State Special Education - AB602	0	18,304	(18,304)	18,304	18,304	0	398,784
State - Child Nutrition	0	0	0	0	0	0	26,030
State - School Facilities Apportionment	0	0	0	0	0	0	410,867
State - Mandated Cost Reimbursement	0	0	0	0	0	0	5,740
State - State Lottery	0	0	0	0	0	0	80,947
State - Other State Revenue	2,933	967	1,966	2,933	967	1,966	511,051
Total Other State Revenue	2,933	19,271	(16,338)	21,237	19,271	1,966	1,433,419
Other Local Revenue							
Other Local Revenue	0	0	0	4,794	0	4,794	90,329
Total Other Local Revenue	0	0	0	4,794	0	4,794	90,329
Total Revenue	94,575	187,071	(92,496)	117,673	187,071	(69,398)	6,019,734
Expenses							
Certificated Salaries							
Certificated Teachers' Salaries	100,834	114,909	14,075	100,834	114,909	14,075	1,263,994
Certificated Teachers' Substitute Hours	0	1,136	1,137	0	1,136	1,137	12,500
Certificated Teachers' Extra Duties/Stipends	3,308	1,137	(2,172)	6,216	1,137	(5,081)	12,500
Certificated Pupil Support Salaries	7,063	7,832	769	7,063	7,832	770	86,154
Certificated Supervisors' and Administrators' Salaries	29,092	28,786	(306)	58,184	57,573	(612)	345,438
Total Certificated Salaries	140,297	153,800	13,503	172,297	182,587	10,289	1,720,586
Classified Salaries							
Classified Instructional Salaries	27,362	37,368	10,006	28,000	37,368	9,369	411,047
Classified Support Salaries	9,015	7,066	(1,948)	12,098	14,132	2,034	84,796
Clerical, Technical, and Office Staff Salaries	9,672	10,208	535	19,456	20,416	959	122,492
Total Classified Salaries	46,049	54,642	8,593	59,554	71,916	12,362	618,335
Benefits							
OASDI/Medicare/Alternative, certificated positions	11,559	12,924	1,365	14,382	15,779	1,398	145,013
Medicare certificated positions	2,703	3,022	319	3,363	3,690	327	33,914
Health and Welfare Benefits, certificated positions	4,640	21,424	16,784	19,836	42,848	23,012	257,088
State Unemployment Insurance, certificated positions	2,563	906	(1,656)	2,563	1,813	(749)	18,130
Workers' Compensation Insurance, certificated positions	0	2,919	2,918	22,055	3,563	(18,493)	32,745
Other Benefits, certificated positions	1,673	1,042	(631)	2,633	1,273	(1,361)	11,695
Total Benefits	23,138	42,237	19,099	64,832	68,966	4,134	498,585
Books & Supplies							
Textbooks and Core Curricula Materials	34,493	20,050	(14,443)	40,465	20,050	(20,415)	83,000
Books and Other Reference Materials	0	60	60	0	120	120	300
Instructional Supplies	0	1,275	1,275	0	3,150	3,150	15,900
Technology Supplies	0	214	214	0	428	428	2,568
Non-Instructional Supplies	0	617	616	0	1,233	1,234	7,700
Software	0	2,133	2,134	1,392	4,267	2,874	25,600
Office Expense	0	0	0	0	642	642	7,731
Business Meals	178	0	(178)	178	0	(177)	1,000
Custodial Supplies	1,795	1,048	(748)	3,912	1,047	(2,864)	11,526
Educational Software	0	1,896	1,897	827	1,897	1,069	20,861
Art & Music Supplies	0	157	157	0	157	157	1,729
MS/HS Sports Supplies	0	53	52	0	52	52	576
Student Activity Supplies & Materials	0	230	231	0	231	231	2,536
PE Supplies	0	63	63	0	63	63	691
Uniforms	0	1,141	1,141	0	1,141	1,141	12,550
Noncapitalized Computer Equipment	0	1,048	1,047	0	1,047	1,047	11,525
Food Services	0	11,756	11,757	0	11,757	11,757	129,321
Other Food	0	524	524	0	524	524	5,763
Total Books & Supplies	36,466	42,265	5,799	46,774	47,806	1,033	340,877
Subagreement Services							
Special Education	0	22,727	22,727	0	22,727	22,727	250,000
Substitute Teacher	3,346	2,084	(1,263)	3,346	4,167	821	25,000
Transportation	0	281	282	0	281	281	3,100
Security	1,634	1,419	(216)	2,479	1,419	(1,060)	15,600
Total Subagreement Services	4,980	26,511	21,530	5,825	28,594	22,769	293,700
Professional/Consulting Services							
IT	0	1,027	1,027	0	2,054	2,054	12,324
Audit and Tax	0	0	0	0	0	0	17,459
Legal	0	833	834	0	1,666	1,666	10,000
Professional Development	16,112	2,140	(13,973)	21,897	4,279	(17,618)	25,675
General Consulting	2,318	2,567	250	2,318	5,135	2,818	30,810
Special Activities	0	43	43	0	86	86	515
Bank Charges	0	43	43	0	86	85	514
Printing	0	86	86	0	172	172	1,030
Other Taxes and Fees	313	642	329	313	1,284	971	7,703
Payroll Service Fee	782	855	74	1,458	1,711	253	10,270
Management Fee	0	25,000	25,000	0	50,000	50,000	300,000
District Oversight Fee	0	0	0	0	0	0	42,148
Business Services	5,880	4,877	(1,004)	11,760	9,754	(2,007)	58,520
SELPA Fees	0	549	549	613	549	(63)	13,374
Fingerprinting	0	63	63	0	125	125	750
Marketing and Student Recruiting	1,121	208	(913)	1,646	416	(1,230)	2,500
Staff Recruiting	0	208	209	0	417	417	2,500
Student Activities	0	2,568	2,567	(328)	5,135	5,463	30,810
Total Professional/Consulting Services	26,526	41,709	15,184	39,677	82,869	43,192	566,902
Facilities, Repairs & Other Leases							
Rent	87,643	88,451	808	175,286	176,902	1,616	1,061,415
Equipment Leases	2,980	1,683	(1,297)	2,981	3,367	387	20,200
Real/Personal Property Taxes	0	5,171	5,171	0	10,341	10,340	62,045
Repairs and Maintenance	507	450	(57)	2,443	900	(1,543)	5,400
Repairs and Maintenance - Building	26,213	0	(26,213)	26,642	0	(26,642)	0
Repairs and Maintenance - Computers	204	0	(204)	204	0	(204)	0
Total Facilities, Repairs & Other Leases	117,547	95,755	(21,792)	207,556	191,510	(16,046)	1,149,060
Operations & Housekeeping							
Auto and Travel Expense	0	27	27	525	27	(498)	300

Dues & Memberships	7,152	550	(6,602)	7,152	1,100	(6,052)	6,600
Insurance	0	9,300	9,300	16,663	18,600	1,937	111,600
Utilities	428	12,783	12,356	8,239	25,567	17,328	153,400
Janitorial/Trash Removal	6,135	4,493	(1,644)	8,453	8,984	531	53,905
Communications	948	1,325	377	1,100	2,650	1,550	15,900
Postage and Shipping	0	0	0	0	0	0	1,700
Total Operations & Housekeeping	14,663	28,478	13,814	42,132	56,928	14,796	343,405
Depreciation							
Depreciation Expense	37,111	36,838	(272)	74,223	73,678	(545)	442,067
Total Depreciation	37,111	36,838	(272)	74,223	73,678	(545)	442,067
Total Expenses	446,777	522,235	75,458	712,870	804,854	91,984	5,973,517
Change in Net Assets	**(352,202)**	**(335,164)**	**(17,038)**	**(595,197)**	**(617,783)**	**22,586**	**46,217**
Net Assets, Beginning of Period	**468,222**			**711,217**			
Net Assets, End of Period	**$ 116,020**			**$ 116,020**			

AMPS

Statement of Financial Position

August 31, 2026

	Richmond Charter Academy
Assets	
Current Assets	
Cash & Cash Equivalents	$ 3,329,726
Accounts Receivable	0
Public Funding Receivables	752,517
Due To/From Related Parties	(6,455,021)
Total Current Assets	(2,372,778)
Long-term Assets	
Property & Equipment, Net	4,054,735
Right-of-Use Asset, Net	7,489,521
Deposits	0
Total Long-term Assets	11,544,256
Total Assets	**9,171,478**
Liabilities	
Current Liabilities	
Accounts Payable	1,364
Accrued Liabilities	162,959
Deferred Revenue	282,279
Operating Lease Liability, Current Portion	745,786
Notes Payable, Current Portion	0
Other Short-term Liabilities	0
Total Current Liabilities	1,192,388
Long-term Liabilities	
Operating Lease Liability, Net of Current Portion	7,863,070
Total Long-term Liabilities	7,863,070
Total Liabilities	**9,055,458**
Net Assets	**116,020**
Liabilities & Net Assets	**$ 9,171,478**

AMPS

Statement of Cash Flows

For the period ended August 31, 2026

	Richmond Charter Academy
Cash Flows from Operating Activities	
Change in Net Assets	$ (352,202)
Adjustments	
Depreciation	97,858
Adjustments	97,858
(Increase) Decrease in Operating Assets	
Public Funding Receivables	58,611
Prepaid Expenses	90,327
(Increase) Decrease in Operating Assets	148,938
Increase (Decrease) in Operating Liabilities	
Accounts Payable	(23,855)
Accrued Expenses	65,047
Deferred Revenue	12,563
Other Liabilities	(60,154)
Increase (Decrease) in Operating Liabilities	(6,399)
Total Cash Flows from Operating Activities	**(111,805)**
Cash Flows from Investing Activities	
Purchases of Property & Equipment	(2,397)
Total Cash Flows from Investing Activities	**(2,397)**
Cash Flows from Financing Activities	
Proceeds from (Payments on) Long-term Debt	0
Total Cash Flows from Financing Activities	**0**
Change in Cash and Cash Equivalents	**(114,202)**
Cash & Cash Equivalents, Beginning of Period	**3,443,928**
Cash & Cash Equivalents, End of Period	**$ 3,329,726**

CHARTER IMPACT

John Henry High School

Monthly Finance Update as of August 31, 2026

August Highlights

- **August:** Early in the year, enrollment remains fluid. The forecast will be updated with the October financials.
- **Revenue:** $6.447M forecast, $13K above budget
- **Expenses:** $6.349M forecast, $9K above budget
- **Surplus:** $97,751 projected, with a 40.9% fund balance
- **Cash:** Strong, with a projected year-end balance of $4.823M

Attendance Data and Metrics

Enrollment and Per Pupil Data

Enrollment & Per Pupil Data	Forecast	Budget
Average Enrollment	310	310
ADA	285	285
Attendance Rate	92.0%	92.0%
Unduplicated %	88.0%	88.0%
Revenue per ADA	$22,604	$22,559
Expenses per ADA	$22,262	$22,229

Enrollment: 310 (forecast)
ADA: 285 (92.0%)

Revenue

- Year-end revenue is forecast at $6.447M, in line with budget.
- Early trends are being monitored, and the forecast will be updated with the October financials for First Interim.
- Year-to-date actuals are $13K ahead of budget, driven by Other Local Revenue.

	Year-to-Date			Annual/Full Year		
	Actual	Budget	Fav/(Unf)	Forecast	Budget	Fav/(Unf)
Revenue						
State Aid-Rev Limit	$ 255,050	$ 255,352	$ (302)	$ 4,871,202	$ 4,871,202	$ -
Federal Revenue	-	-	-	271,293	271,293	-
Other State Revenue	22,197	21,821	376	1,189,587	1,189,587	-
Other Local Revenue	12,916	-	12,916	114,668	101,752	12,916
Total Revenue	**$ 290,162**	**$ 277,172**	$ 12,990	**$ 6,446,750**	**$ 6,433,834**	**$ 12,916**

Expense

- Year-end expenses are forecast at $6.349M, $9K above budget.
  - Year-to-date expenses are below budget across categories, led by professional services and books and supplies.

	Year-to-Date			Annual/Full Year		
	Actual	Budget	Fav/(Unf)	Forecast	Budget	Fav/(Unf)
Expenses						
Certificated Salaries	$ 170,692	$ 192,694	**$ 22,003**	$ 1,808,024	$ 1,830,026	**$ 22,003**
Classified Salaries	52,262	75,454	**23,191**	656,491	679,683	**23,191**
Benefits	65,275	72,800	**7,525**	525,894	529,493	**3,600**
Books and Supplies	23,326	74,585	**51,259**	398,283	395,444	**(2,839)**
Subagreement Services	3,169	25,494	**22,325**	284,396	269,100	**(15,296)**
Operations	54,814	72,842	**18,029**	439,590	439,600	**10**
Facilities	164,009	194,917	**30,908**	1,194,593	1,173,356	**(21,237)**
Professional Services	42,681	148,710	**106,029**	1,038,565	1,019,816	**(18,749)**
Depreciation	527	527	**(0)**	3,163	3,163	**(0)**
Interest	-	-	**-**	-	-	**-**
Total Expenses	**$ 576,754**	**$ 858,024**	**$ 281,270**	**$ 6,348,999**	**$ 6,339,682**	**$ (9,317)**

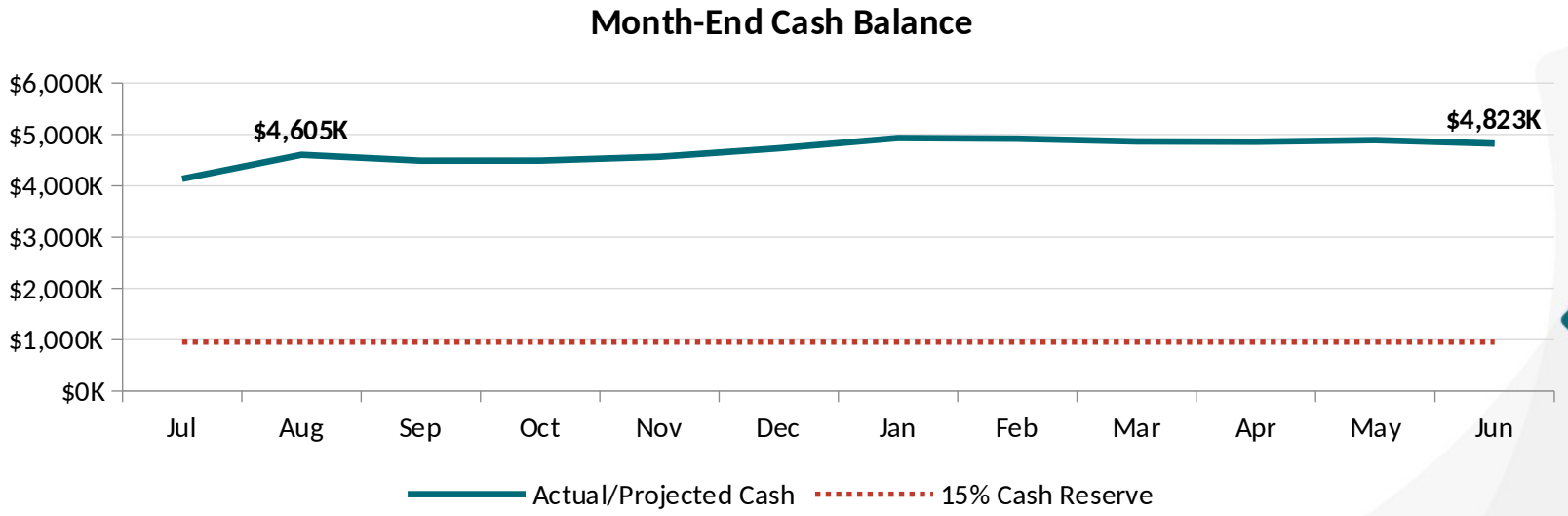
Surplus / (Deficit) & Fund Balance

- FY 2026-27 projected surplus is $97,751.
  - Compared to the budgeted surplus of $94,152 ($4K higher).
- Year-end fund balance is forecast at 40.9% of expenses.

	Year-to-Date			Annual/Full Year		
	Actual	Budget	Fav/(Unf)	Forecast	Budget	Fav/(Unf)
Total Surplus(Deficit)	**$ (286,592)**	**$ (580,852)**	**$ 294,260**	**$ 97,751**	**$ 94,152**	**$ 3,598**
Beginning Fund Balance	2,501,543	2,501,543		2,501,543	2,501,543	
Ending Fund Balance	**$ 2,214,951**	**$ 1,920,691**		**$ 2,599,294**	**$ 2,595,695**	
As a % of Annual Expenses	*34.9%*	*30.3%*		*40.9%*	*40.9%*	

Cash Balance

- Strong cash position, with no cash flow issues projected.
- Cash at the end of August was $4.605M.
- Cash is forecast to end the year at $4.823M.



Appendices

As of August 31, 2026

- Cash Flow – Monthly and Annual Forecast
- Detailed Month and YTD Budget vs. Actual
- Statement of Financial Position (Balance Sheet)
- Statement of Cash Flows

FY26-27 John Henry High School

Monthly Cash Flow/Forecast FY26-27

Revised 10/07/26

Actuals Through: 8/31/2026

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.)
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			
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 = 285.20**	
State Aid - Revenue Limit																	
	LCFF - New Grade	-	-	-	-	-	-	-	-					-	-	-	-
	LCFF - Continuing Charters	-	255,050	255,352	459,633	459,633	459,633	459,633	459,633	401,120	401,120	401,120	401,120	401,119	**4,814,162**	4,814,162	-
8011	LCFF State Aid	-	255,050	255,352	459,633	459,633	459,633	459,633	459,633	401,120	401,120	401,120	401,120	401,119	4,814,162	4,814,162	-
8012	Education Protection Account	-	-	14,260	-	-	14,260	-	-	14,260	-	-	-	14,260	57,040	57,040	-
8019	State Aid - Prior Year	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8096	In Lieu of Property Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		-	255,050	269,612	459,633	459,633	473,893	459,633	459,633	415,380	401,120	401,120	401,120	415,379	4,871,202	**4,871,202**	**-**
Federal Revenue																	
8181	Special Education - Entitlement	-	-	-	-	-	-	-	-	-	-	-	-	54,418	54,418	54,418	-
8182	Special Education - Discretionary	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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	-
8293	Title III - Limited English	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8294	Title V, Part B - PCSG	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8295	Charter Facility Incentive Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8296	Other Federal Revenue	-	-	-	2,500	-	-	2,500	-	-	2,500	-	-	2,500	10,000	10,000	-
8299	Prior Year Federal Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		-	-	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	-
8598	Prior Year Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8599	Other State Revenue	-	1,303	927	52,800	1,668	1,668	52,800	1,668	1,668	52,800	1,668	1,668	52,424	223,065	223,065	-
		20,894	1,303	21,821	93,402	44,964	62,999	313,543	44,964	44,964	116,669	143,401	44,964	235,699	1,189,587	**1,189,587**	**-**
Other Local Revenue																	
8634	Food Service Sales	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8650	Lease and Rental Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8660	Interest Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8689	Other Fees and Contracts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8690	Other Local Revenue	12,916	-	10,175	10,175	10,175	10,175	10,175	10,175	10,175	10,175	10,175	10,175	-	114,668	101,752	12,916
8698	ASB Fundraising	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8699	School Fundraising	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8953	Disposal of Capital Assets/Insurance Recoveries		-														
		12,916	-	10,175	10,175	10,175	10,175	10,175	10,175	10,175	10,175	10,175	10,175	-	114,668	**101,752**	**12,916**
Total Revenue		**33,810**	**256,353**	**335,570**	**569,261**	**521,519**	**655,702**	**792,598**	**521,519**	**477,266**	**537,211**	**561,443**	**463,006**	**721,491**	6,446,750	**6,433,834**	**12,916**
Expenses																	
Certificated Salaries																	
1100	Teachers' Salaries	-	114,443	126,539	126,539	126,539	126,539	126,539	126,539	126,539	126,539	126,539	126,539	-	1,379,832	1,391,927	12,096
1170	Teachers' Substitute Hours	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1175	Teachers' Extra Duty/Stipends	-	213	1,136	1,136	1,136	1,136	1,136	1,136	1,136	1,136	1,136	1,136	-	11,576	12,500	924
1200	Pupil Support Salaries	-	7,435	7,097	7,097	7,097	7,097	7,097	7,097	7,097	7,097	7,097	7,097	-	78,402	78,064	(338)
1300	Administrators' Salaries	28,348	20,254	28,961	28,961	28,961	28,961	28,961	28,961	28,961	28,961	28,961	28,961	-	338,214	347,535	9,321
1900	Other Certificated Salaries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		28,348	142,344	163,733	163,733	163,733	163,733	163,733	163,733	163,733	163,733	163,733	163,733	-	- 1,808,024	**1,830,026**	**22,003**

FY26-27 John Henry High School

Monthly Cash Flow/Forecast FY26-27

Revised 10/07/26

Actuals Through: 8/31/2026

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.)
Classified Salaries																	
2100	Instructional Salaries	-	9,127	23,400	23,400	23,400	23,400	23,400	23,400	23,400	23,400	23,400	23,400	-	243,125	257,399	14,273
2200	Support Salaries	8,334	16,060	21,992	21,992	21,992	21,992	21,992	21,992	21,992	21,992	21,992	21,992	-	244,316	241,914	(2,402)
2300	Classified Administrators' Salaries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2400	Clerical and Office Staff Salaries	7,169	11,573	15,031	15,031	15,031	15,031	15,031	15,031	15,031	15,031	15,031	15,031	-	169,050	180,370	11,320
2900	Other Classified Salaries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		15,503	36,760	60,423	60,423	60,423	60,423	60,423	60,423	60,423	60,423	60,423	60,423	-	656,491	679,683	23,191
Benefits																	
3101	STRS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3202	PERS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3301	OASDI	2,717	11,092	14,153	14,153	14,153	14,153	14,153	14,153	14,153	14,153	14,153	14,153	-	155,334	155,602	268
3311	Medicare	635	2,594	3,310	3,310	3,310	3,310	3,310	3,310	3,310	3,310	3,310	3,310	-	36,328	36,391	63
3401	Health and Welfare	17,835	4,397	22,763	22,763	22,763	22,763	22,763	22,763	22,763	22,763	22,763	22,763	-	249,862	273,156	23,294
3501	State Unemployment	-	177	833	833	833	833	4,165	3,332	1,666	833	833	833	-	15,171	16,660	1,489
3601	Workers' Compensation	23,111	-	3,196	3,196	3,196	3,196	3,196	3,196	3,196	3,196	3,196	3,196	-	55,069	35,136	(19,933)
3901	Other Benefits	467	2,250	1,141	1,141	1,141	1,141	1,141	1,141	1,141	1,141	1,141	1,141	-	14,130	12,549	(1,582)
		44,765	20,510	45,395	45,395	45,395	45,395	48,727	47,894	46,228	45,395	45,395	45,395	-	525,894	529,493	3,600
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	-	-	-	-	-	-	-	600	1,500	1,500	-
4302	School Supplies	-	-	856	856	856	856	856	856	856	856	856	856	1,712	10,270	10,270	-
4303	Technology Supplies	-	-	214	214	214	214	214	214	214	214	214	214	428	2,568	2,568	-
4304	Non-Instructional Supplies	-	-	100	100	100	100	100	100	100	100	100	100	232	1,232	1,232	0
4305	Software	1,439	-	4,525	4,525	4,525	4,525	4,525	4,525	4,525	4,525	4,525	4,525	7,612	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	2,568	15,405	15,405	-
4311	Business Meals	-	178	215	215	215	215	215	215	215	215	215	215	-	2,325	2,577	252
4312	School Fundraising	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4315	Custodial Supplies	-	1,795	859	859	859	859	859	859	859	859	859	859	-	10,384	10,306	(78)
4320	Educational Software	867	-	1,503	1,503	1,503	1,503	1,503	1,503	1,503	1,503	1,503	1,503	2,139	18,035	18,036	0
4326	Art & Music Supplies	-	-	9	9	9	9	9	9	9	9	9	9	-	86	103	17
4327	MS/HS Sports Supplies	-	-	172	172	172	172	172	172	172	172	172	172	343	2,061	2,061	0
4328	Student Activity Supplies & Materials	-	-	30	30	30	30	30	30	30	30	30	30	-	300	359	60
4335	PE Supplies	-	-	129	129	129	129	129	129	129	129	129	129	-	1,288	1,546	258
4350	Uniforms	-	19,047	1,239	1,239	1,239	1,239	1,239	1,239	1,239	1,239	1,239	1,239	(12,388)	19,047	14,865	(4,182)
4400	Noncapitalized Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4420	Noncapitalized Computer Equipment	-	-	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	3,333	20,000	20,000	-
4421	Noncapitalized Classroom Furniture, Equipment & Supplies	-	-	417	417	417	417	417	417	417	417	417	417	833	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	21,718	130,310	130,310	0
4720	Other Food	-	-	417	417	417	417	417	417	417	417	417	417	-	4,167	5,000	833
		2,305	21,020	49,793	49,793	49,793	24,493	24,493	24,493	24,493	24,493	24,493	24,493	54,131	398,283	395,444	(2,839)
Subagreement Services																	
5101	Nursing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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	-	2,390	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	17,621	40,844	25,000	(15,844)
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	352	427	1,327	1,327	1,327	1,327	1,327	1,327	1,327	1,327	1,327	1,327	-	14,052	14,600	548
5106	Other Educational Consultants	-	-	950	950	950	950	950	950	950	950	950	950	-	9,500	9,500	-
		352	2,817	24,361	24,361	24,361	24,361	24,361	24,361	24,361	24,361	24,361	24,361	37,621	284,396	269,100	(15,296)

FY26-27 John Henry High School

Monthly Cash Flow/Forecast FY26-27

Revised 10/07/26

Actuals Through: 8/31/2026

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.)
Operations and Housekeeping																	
5201	Auto and Travel	525	-	309	309	309	309	309	309	309	309	309	309	-	3,616	3,400	(216)
5300	Dues & Memberships	-	7,152	3,242	3,242	3,242	3,242	3,242	3,242	3,242	3,242	3,242	3,242	-	39,568	38,900	(668)
5400	Insurance	17,389	-	9,142	9,142	9,142	9,142	9,142	9,142	9,142	9,142	9,142	9,142	-	108,806	109,700	894
5501	Utilities	4,558	7,007	16,192	16,192	16,192	16,192	16,192	16,192	16,192	16,192	16,192	16,192	20,818	194,300	194,300	-
5502	Janitorial Services	5,417	11,817	6,475	6,475	6,475	6,475	6,475	6,475	6,475	6,475	6,475	6,475	(4,285)	77,700	77,700	-
5516	Miscellaneous Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5531	ASB Fundraising Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5900	Communications	151	797	1,217	1,217	1,217	1,217	1,217	1,217	1,217	1,217	1,217	1,217	1,485	14,600	14,600	-
5901	Postage and Shipping	-	-	100	100	100	100	100	100	100	100	100	100	-	1,000	1,000	-
		28,040	26,774	36,676	36,676	36,676	36,676	36,676	36,676	36,676	36,676	36,676	36,676	18,019	439,590	**439,600**	**10**
Facilities, Repairs and Other Leases																	
5601	Rent	78,283	78,283	83,543	83,543	83,543	83,543	83,543	83,543	83,543	83,543	83,543	83,543	30,915	1,022,911	1,002,515	(20,396)
5602	Additional Rent	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5603	Equipment Leases	-	3,068	1,712	1,712	1,712	1,712	1,712	1,712	1,712	1,712	1,712	1,712	-	20,185	20,540	355
5604	Other Leases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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	12,756	76,538	76,538	-
5610	Repairs and Maintenance	2,184	679	833	833	833	833	833	833	833	833	833	833	308	11,505	10,308	(1,197)
5615	Repairs and Maintenance - Bldgs	-	1,442	4,858	4,858	4,858	4,858	4,858	4,858	4,858	4,858	4,858	4,858	11,821	61,848	61,848	-
5616	Repairs and Maintenance - Computers	-	68	134	134	134	134	134	134	134	134	134	134	200	1,607	1,607	-
		80,468	83,541	97,458	97,458	97,458	97,458	97,458	97,458	97,458	97,458	97,458	97,458	56,001	1,194,593	**1,173,356**	**(21,237)**
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	2,054	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	2,833	17,000	17,000	-
5803	Legal	-	-	833	833	833	833	833	833	833	833	833	833	1,667	10,000	10,000	-
5804	Professional Development	4,695	18,612	2,917	2,917	2,917	2,917	2,917	2,917	2,917	2,917	2,917	2,917	-	52,473	35,000	(17,473)
5805	General Consulting	-	2,318	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,682	30,000	30,000	-
5806	Special Activities/Field Trips	-	650	428	428	428	428	428	428	428	428	428	428	206	5,135	5,135	-
5807	Bank Charges	-	-	9	9	9	9	9	9	9	9	9	9	-	86	103	17
5808	Printing	-	-	171	171	171	171	171	171	171	171	171	171	342	2,054	2,054	-
5809	Other taxes and fees	-	322	1,369	1,369	1,369	1,369	1,369	1,369	1,369	1,369	1,369	1,369	2,417	16,432	16,432	-
5810	Payroll Service Fee	645	745	1,027	1,027	1,027	1,027	1,027	1,027	1,027	1,027	1,027	1,027	663	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	108,522	644,675	643,383	(1,292)
5812	District Oversight Fee	-	-	2,696	4,596	4,596	4,739	4,596	4,596	4,154	4,011	4,011	4,011	11,107	53,115	53,115	-
5813	Business Services	6,160	6,160	-	11,297	-	-	11,297	-	-	11,297	-	-	32,989	79,200	79,200	-
5814	SPED Encroachment	700	-	627	1,128	1,128	1,128	1,128	1,128	1,128	1,128	1,128	1,128	2,842	14,323	14,323	0
5815	Public Relations/Recruitment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5816	Legal Settlement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5820	Scholarship Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5830	Field Trips	-	-	657	657	657	657	657	657	657	657	657	657	1,316	7,889	7,888	(1)
5836	Fingerprinting	-	-	42	42	42	42	42	42	42	42	42	42	83	500	500	-
5839	Fundraising Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5851	Marketing and Student Recruiting	550	1,124	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	826	15,000	15,000	-
5873	Sports Contractors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5874	Sports	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5875	Staff Recruiting	-	-	417	417	417	417	417	417	417	417	417	417	833	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	3,506	21,035	21,035	(0)
5878	Student Assessment	-	-	3,333	3,333	3,333	3,333	3,333	3,333	3,333	3,333	3,333	3,333	6,667	40,000	40,000	-
		12,750	29,931	76,088	89,786	78,489	78,632	89,786	78,489	78,047	89,201	77,904	77,904	181,556	1,038,565	**1,019,816**	**(18,749)**

FY26-27 John Henry High School

Monthly Cash Flow/Forecast FY26-27

Revised 10/07/26

Actuals Through: 8/31/2026

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.)
Depreciation																	
6900	Depreciation Expense	16,150	(15,623)	264	264	264	264	264	264	264	264	264	264	-	3,163	3,163	(0)
		16,150	(15,623)	264	264	264	264	264	264	264	264	264	264	-	3,163	3,163	(0)
Interest																	
7438	Interest Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenses		228,680	348,074	554,190	567,889	556,592	531,435	545,921	533,791	531,682	542,004	530,707	530,707	347,327	6,348,999	6,339,682	(9,317)
Monthly Surplus (Deficit)		(194,870)	(91,721)	(218,620)	1,372	(35,073)	124,268	246,677	(12,272)	(54,416)	(4,793)	30,736	(67,701)	374,164	- 97,751	- 94,152	3,598
Cash Flow Adjustments																	
Monthly Surplus (Deficit)		(194,870)	(91,721)	(218,620)	1,372	(35,073)	124,268	246,677	(12,272)	(54,416)	(4,793)	30,736	(67,701)	374,164	97,751		
Cash flows from operating activities																	
	Depreciation/Amortization	69,957	38,353	264	264	264	264	264	264	264	264	264	264	-	110,946		
	Public Funding Receivables	96,284	439,728	103,227	-	108,801	40,622	(47,252)	-	-	-	-	-	(721,491)	19,920		
	Grants and Contributions Rec.	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
	Due To/From Related Parties	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
	Prepaid Expenses	32,386	86,478	-	-	-	-	-	-	-	-	-	-	-	118,864		
	Other Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
	Accounts Payable	(100,174)	(20,690)	-	-	-	-	-	-	-	-	-	-	347,327	226,463		
	Accrued Expenses	(35,118)	73,749	-	-	-	-	-	-	-	-	-	-	-	38,631		
	Other Liabilities	(58,508)	(58,676)	-	-	-	-	-	-	-	-	-	-	-	(117,184)		
	Deferred Revenue	-	3,410	-	-	-	-	-	-	-	-	-	-	-	3,410		
Cash flows from investing activities																	
	Purchases of Prop. And Equip.	-	(2,332)	-	-	-	-	-	-	-	-	-	-	-	(2,332)		
	Notes Receivable	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Cash flows from financing activities																	
	Proceeds from Factoring	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
	Payments on Factoring	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
	Proceeds(Payments) on Debt	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Total Change in Cash		(190,043)	468,299	(115,129)	1,636	73,991	165,154	199,689	(12,008)	(54,153)	(4,529)	31,000	(67,437)				
Cash, Beginning of Month		4,326,386	4,136,343	4,604,641	4,489,512	4,491,148	4,565,139	4,730,293	4,929,982	4,917,973	4,863,821	4,859,292	4,890,291				
Cash, End of Month		4,136,343	4,604,641	4,489,512	4,491,148	4,565,139	4,730,293	4,929,982	4,917,973	4,863,821	4,859,292	4,890,291	4,822,854				
	15%	952,350	952,350	952,350	952,350	952,350	952,350	952,350	952,350	952,350	952,350	952,350	952,350				

John Henry High School

Budget vs Actual

For the period ended August 31, 2026

	Current Period Actual	Current Period Budget	Current Period Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget
Revenue							
State Aid - Revenue Limit							
LCFF Revenue	$ 255,050	$ 255,352	$ (302)	$ 255,050	$ 255,352	$ (302)	$ 4,814,162
Economic Protection Account Funding	0	0	0	0	0	0	57,040
Total State Aid - Revenue Limit	255,050	255,352	(302)	255,050	255,352	(302)	4,871,202
Federal Revenue							
Federal Special Education - IDEA	0	0	0	0	0	0	54,418
Federal Child Nutrition	0	0	0	0	0	0	71,024
Title I, Part A - Basic Low Income	0	0	0	0	0	0	122,089
Title II, Part A - Teacher Quality	0	0	0	0	0	0	13,762
Other Federal Revenue	0	0	0	0	0	0	10,000
Total Federal Revenue	0	0	0	0	0	0	271,293
Other State Revenue							
State Special Education - AB602	0	20,893	(20,894)	20,894	20,893	0	417,879
State - Child Nutrition	0	0	0	0	0	0	59,286
State - School Facilities Apportionment	0	0	0	0	0	0	393,748
State - Mandated Cost Reimbursement	0	0	0	0	0	0	18,035
State - State Lottery	0	0	0	0	0	0	77,574
State - Other State Revenue	1,303	927	376	1,303	927	376	223,065
Total Other State Revenue	1,303	21,820	(20,518)	22,197	21,820	376	1,189,587
Other Local Revenue							
Other Local Revenue	0	0	0	12,915	0	12,916	101,752
Total Other Local Revenue	0	0	0	12,915	0	12,916	101,752
Total Revenue	256,353	277,172	(20,820)	290,162	277,172	12,990	6,433,834
Expenses							
Certificated Salaries							
Certificated Teachers' Salaries	114,443	126,538	12,096	114,443	126,538	12,096	1,391,927
Certificated Teachers' Extra Duties/Stipends	213	1,137	924	212	1,137	924	12,500
Certificated Pupil Support Salaries	7,435	7,097	(338)	7,435	7,097	(338)	78,064
Certificated Supervisors' and Administrators' Salaries	20,253	28,961	8,708	48,601	57,922	9,321	347,535
Total Certificated Salaries	142,344	163,733	21,390	170,691	192,694	22,003	1,830,026
Classified Salaries							
Classified Instructional Salaries	9,127	23,400	14,273	9,127	23,400	14,273	257,399
Classified Support Salaries	16,060	21,992	5,932	24,394	21,992	(2,402)	241,914
Clerical, Technical, and Office Staff Salaries	11,573	15,031	3,458	18,742	30,062	11,320	180,370
Total Classified Salaries	36,760	60,423	23,663	52,263	75,454	23,191	679,683
Benefits							
OASDI/Medicare/Alternative, certificated positions	11,092	13,897	2,806	13,808	16,625	2,817	155,602
Medicare certificated positions	2,594	3,251	656	3,230	3,888	659	36,391
Health and Welfare Benefits, certificated positions	4,397	22,763	18,366	22,231	45,526	23,294	273,156
State Unemployment Insurance, certificated positions	176	833	656	177	1,666	1,489	16,660
Workers' Compensation Insurance, certificated positions	0	3,138	3,138	23,111	3,754	(19,357)	35,136
Other Benefits, certificated positions	2,251	1,121	(1,129)	2,718	1,341	(1,377)	12,548
Total Benefits	20,510	45,003	24,493	65,275	72,800	7,526	529,493
Books & Supplies							
Textbooks and Core Curricula Materials	0	25,000	25,000	0	25,000	25,000	100,000
Books and Other Reference Materials	0	300	300	0	600	600	1,500
Instructional Supplies	0	855	856	0	1,712	1,711	10,270
Technology Supplies	0	214	214	0	428	428	2,568
Non-Instructional Supplies	0	100	100	0	200	200	1,232
Software	0	4,526	4,525	1,438	9,051	7,613	54,306
Office Expense	0	1,284	1,284	0	2,567	2,567	15,405
Business Meals	177	214	37	178	430	252	2,577
Custodial Supplies	1,796	859	(937)	1,795	1,717	(78)	10,306
Educational Software	0	1,503	1,503	867	3,006	2,139	18,035
Art & Music Supplies	0	9	9	0	17	17	104
MS/HS Sports Supplies	0	172	172	0	344	344	2,061
Student Activity Supplies & Materials	0	30	30	0	60	60	359
PE Supplies	0	128	129	0	257	258	1,546
Uniforms	19,047	1,239	(17,809)	19,047	2,478	(16,570)	14,865
Noncapitalized Computer Equipment	0	1,667	1,667	0	3,333	3,333	20,000
Noncapitalized Classroom Furniture, Equipment & Supplies	0	416	416	0	834	833	5,000
Food Services	0	10,860	10,859	0	21,718	21,719	130,310
Other Food	0	416	417	0	833	833	5,000
Total Books & Supplies	21,020	49,792	28,772	23,325	74,585	51,259	395,444
Subagreement Services							
Special Education	0	18,182	18,182	0	18,182	18,182	200,000
Substitute Teacher	2,390	2,083	(307)	2,390	4,167	1,777	25,000
Transportation	0	1,819	1,818	0	1,818	1,818	20,000
Security	428	1,327	900	780	1,327	548	14,600
Other Educational Consultants	0	0	0	0	0	0	9,500
Total Subagreement Services	2,818	23,411	20,593	3,170	25,494	22,325	269,100
Professional/Consulting Services							
IT	0	1,027	1,027	0	2,054	2,054	12,324
Audit and Tax	0	1,417	1,417	0	2,834	2,833	17,000
Legal	0	833	833	0	1,666	1,667	10,000
Professional Development	18,612	2,917	(15,695)	23,306	5,834	(17,474)	35,000
General Consulting	2,317	2,500	182	2,318	5,000	2,683	30,000
Special Activities	650	427	(222)	650	855	206	5,135
Bank Charges	0	9	9	0	18	17	103
Printing	0	171	171	0	342	342	2,054
Other Taxes and Fees	322	1,370	1,048	321	2,739	2,417	16,432
Payroll Service Fee	745	1,027	282	1,391	2,054	664	12,324
Management Fee	0	53,615	53,615	0	107,230	107,230	643,383
District Oversight Fee	0	2,553	2,553	0	2,554	2,554	53,115
Business Services	6,160	0	(6,160)	12,320	0	(12,320)	79,200
SELPA Fees	0	627	627	700	626	(73)	14,323
Field Trips	0	658	658	0	1,315	1,314	7,889
Fingerprinting	0	41	41	0	83	84	500
Marketing and Student Recruiting	1,124	1,250	126	1,674	2,500	825	15,000
Staff Recruiting	0	417	417	0	834	834	5,000
Student Activities	0	1,753	1,753	0	3,506	3,505	21,035
Student Assessment	0	3,333	3,333	0	6,666	6,667	40,000
Total Professional/Consulting Services	29,930	75,945	46,015	42,680	148,710	106,029	1,019,817
Facilities, Repairs & Other Leases							
Rent	78,284	83,543	5,259	156,567	167,086	10,519	1,002,515
Equipment Leases	3,068	1,712	(1,356)	3,068	3,423	355	20,540
Real/Personal Property Taxes	0	6,378	6,378	0	12,757	12,757	76,538
Repairs and Maintenance	679	833	154	2,863	1,666	(1,197)	10,308
Repairs and Maintenance - Building	1,442	4,859	3,416	1,443	9,717	8,274	61,848
Repairs and Maintenance - Computers	68	134	66	68	268	200	1,607
Total Facilities, Repairs & Other Leases	83,541	97,459	13,917	164,009	194,917	30,908	1,173,356

Operations & Housekeeping							
Auto and Travel Expense	0	309	309	525	309	(216)	3,400
Dues & Memberships	7,152	3,241	(3,910)	7,152	6,484	(668)	38,900
Insurance	0	9,142	9,142	17,389	18,283	894	109,700
Utilities	7,007	16,192	9,184	11,565	32,383	20,819	194,300
Janitorial/Trash Removal	11,818	6,475	(5,342)	17,235	12,950	(4,285)	77,700
Communications	797	1,216	419	948	2,434	1,485	14,600
Postage and Shipping	0	0	0	0	0	0	1,000
Total Operations & Housekeeping	26,774	36,575	9,802	54,814	72,843	18,029	439,600
Depreciation							
Depreciation Expense	(15,623)	264	15,886	527	527	0	3,163
Total Depreciation	(15,623)	264	15,886	527	527	0	3,163
Total Expenses	348,074	552,605	204,531	576,754	858,024	281,270	6,339,681
Change in Net Assets	**(91,721)**	**(275,433)**	**183,711**	**(286,592)**	**(580,852)**	**294,260**	**94,153**
Net Assets, Beginning of Period	**2,306,672**			**2,501,543**			
Net Assets, End of Period	**$ 2,214,951**			**$ 2,214,951**			

AMPS

Statement of Financial Position

August 31, 2026

	John Henry High School
Assets	
Current Assets	
Cash & Cash Equivalents	$ 4,604,642
Accounts Receivable	0
Public Funding Receivables	277,784
Due To/From Related Parties	(645,197)
Total Current Assets	4,237,229
Long-term Assets	
Property & Equipment, Net	32,081
Right-of-Use Asset, Net	6,756,860
Deposits	50,000
Total Long-term Assets	6,838,941
Total Assets	**11,076,170**
Liabilities	
Current Liabilities	
Accounts Payable	16,170
Accrued Liabilities	156,888
Deferred Revenue	233,720
Operating Lease Liability, Current Portion	727,486
Notes Payable, Current Portion	0
Other Short-term Liabilities	0
Total Current Liabilities	1,134,264
Long-term Liabilities	
Operating Lease Liability, Net of Current Portion	7,726,955
Total Long-term Liabilities	7,726,955
Total Liabilities	**8,861,219**
Net Assets	**2,214,951**
Liabilities & Net Assets	**$ 11,076,170**

AMPS

Statement of Cash Flows

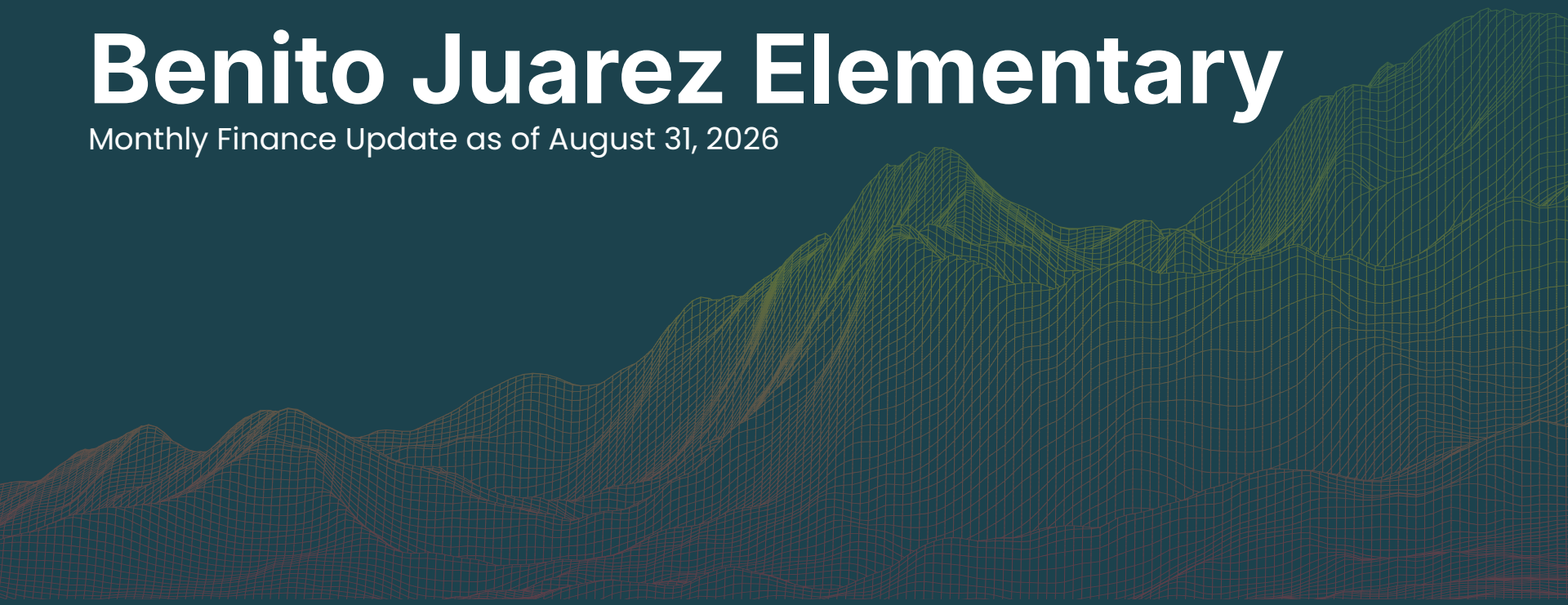
For the period ended August 31, 2026

	John Henry High School
Cash Flows from Operating Activities	
Change in Net Assets	$ (91,721)
Adjustments	
Depreciation	38,353
Adjustments	38,353
(Increase) Decrease in Operating Assets	
Public Funding Receivables	439,728
Prepaid Expenses	86,478
(Increase) Decrease in Operating Assets	526,206
Increase (Decrease) in Operating Liabilities	
Accounts Payable	(20,690)
Accrued Expenses	73,749
Deferred Revenue	3,410
Other Liabilities	(58,676)
Increase (Decrease) in Operating Liabilities	(2,207)
Total Cash Flows from Operating Activities	**470,631**
Cash Flows from Investing Activities	
Purchases of Property & Equipment	(2,332)
Total Cash Flows from Investing Activities	**(2,332)**
Cash Flows from Financing Activities	
Proceeds from (Payments on) Long-term Debt	0
Total Cash Flows from Financing Activities	**0**
Change in Cash and Cash Equivalents	**468,299**
Cash & Cash Equivalents, Beginning of Period	**4,136,343**
Cash & Cash Equivalents, End of Period	**$ 4,604,642**

CHARTER IMPACT

Benito Juarez Elementary

Monthly Finance Update as of August 31, 2026



August Highlights

- **August:** Early in the year, enrollment remains fluid. The forecast will be updated with the October financials.
- **Revenue:** $9.842M forecast, $17K above budget
- **Expenses:** $9.782M forecast, $26K above budget
- **Surplus:** $60,081 projected, with a 36.1% fund balance
- **Cash:** Strong, with a projected year-end balance of $7.589M

Attendance Data and Metrics

Enrollment and Per Pupil Data

Enrollment & Per Pupil Data	Forecast	Budget
Average Enrollment	480	480
ADA	444	444
Attendance Rate	92.5%	92.5%
Unduplicated %	85.0%	85.0%
Revenue per ADA	$22,166	$22,127
Expenses per ADA	$22,031	$21,973

Enrollment: 480 (forecast)
ADA: 444 (92.5%)

Revenue

- Year-end revenue is forecast at $9.842M, in line with budget.
- Early trends are being monitored, and the forecast will be updated with the October financials for First Interim.
- Year-to-date actuals are below budget, primarily State Aid, due to timing of cash receipts.

	Year-to-Date			Annual/Full Year		
	Actual	Budget	Fav/(Unf)	Forecast	Budget	Fav/(Unf)
Revenue						
State Aid-Rev Limit	$ 229,023	$ 334,875	**$ (105,852)**	$ 6,644,336	$ 6,644,336	**$ -**
Federal Revenue	-	-	**-**	407,973	407,973	**-**
Other State Revenue	31,478	31,072	**406**	2,639,039	2,639,039	**-**
Other Local Revenue	17,290	-	**17,290**	150,660	133,370	**17,290**
Total Revenue	**$ 277,791**	**$ 365,947**	**$ (88,155)**	**$ 9,842,009**	**$ 9,824,719**	**$ 17,290**

Expense

- Year-end expenses are forecast at $9.782M, $26K above budget.
  - Year-to-date expenses are below budget, primarily personnel costs, partly offset by higher books and supplies costs.

	Year-to-Date			Annual/Full Year		
	Actual	Budget	Fav/(Unf)	Forecast	Budget	Fav/(Unf)
Expenses						
Certificated Salaries	$ 153,541	$ 240,083	**$ 86,542**	$ 2,249,491	$ 2,289,595	**$ 40,104**
Classified Salaries	94,662	126,154	**31,492**	1,187,169	1,208,660	**21,491**
Benefits	78,675	99,167	**20,492**	719,570	729,617	**10,047**
Books and Supplies	148,636	110,837	**(37,799)**	1,026,166	986,429	**(39,737)**
Subagreement Services	36,399	71,985	**35,586**	804,613	791,840	**(12,773)**
Operations	57,490	52,803	**(4,686)**	601,407	580,835	**(20,572)**
Facilities	223,505	230,797	**7,292**	1,388,926	1,384,784	**(4,141)**
Professional Services	(16,777)	64,611	**81,388**	1,722,481	1,707,859	**(14,623)**
Depreciation	13,711	12,786	**(925)**	76,715	76,715	**-**
Interest	-	-	**-**	-	-	**-**
Tuition	5,390		**(5,390)**	5,390		**(5,390)**
Total Expenses	**$ 795,232**	**$ 1,009,224**	**$ 213,992**	**$ 9,781,928**	**$ 9,756,334**	**$ (25,594)**

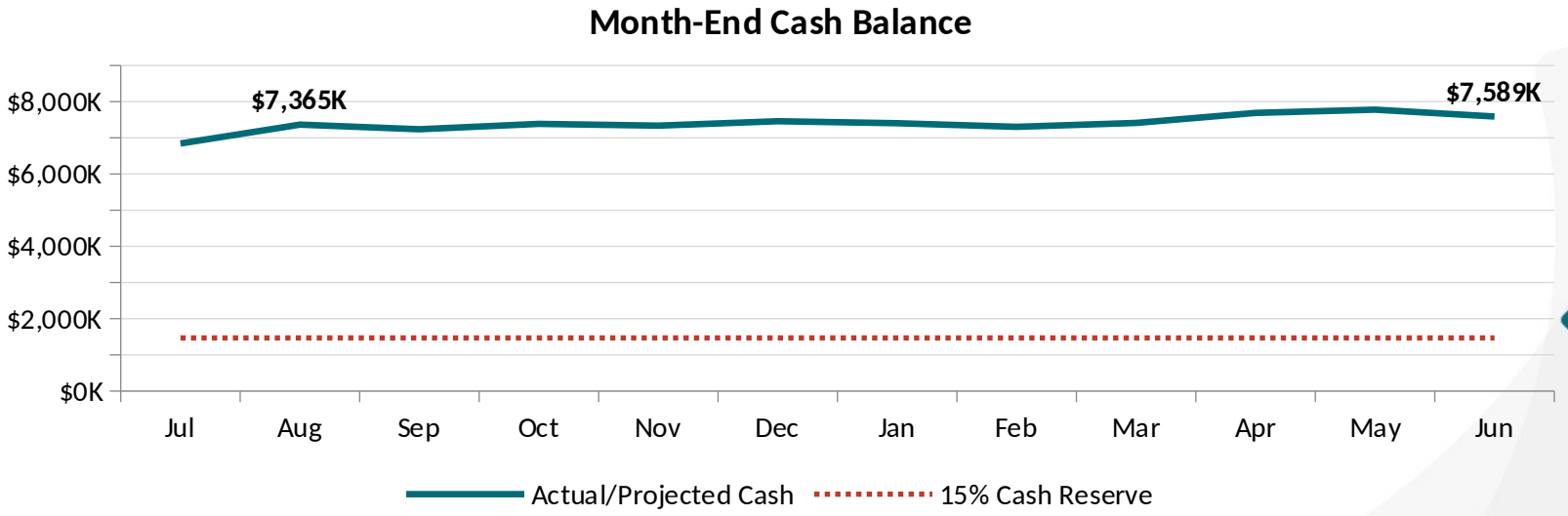
Surplus / (Deficit) & Fund Balance

- FY 2026-27 projected surplus is $60,081.
  - Compared to the budgeted surplus of $68,385 ($8K lower).
- Year-end fund balance is forecast at 36.1% of expenses.

	Year-to-Date			Annual/Full Year		
	Actual	Budget	Fav/(Unf)	Forecast	Budget	Fav/(Unf)
Total Surplus(Deficit)	**$ (517,440)**	**$ (643,277)**	**$ 125,837**	**$ 60,081**	**$ 68,385**	**$ (8,303)**
Beginning Fund Balance	3,468,858	3,468,858		3,468,858	3,468,858	
Ending Fund Balance	**$ 2,951,417**	**$ 2,825,581**		**$ 3,528,939**	**$ 3,537,243**	
As a % of Annual Expenses	*30.2%*	*29.0%*		*36.1%*	*36.3%*	

Cash Balance

- Strong cash position, with no cash flow issues projected.
- Cash at the end of August was $7.365M.
- Cash is forecast to end the year at $7.589M.



Appendices

As of August 31, 2026

- Cash Flow – Monthly and Annual Forecast
- Detailed Month and YTD Budget vs. Actual
- Statement of Financial Position (Balance Sheet)
- Statement of Cash Flows

FY26-27 Benito Juarez Elementary

Monthly Cash Flow/Forecast FY26-27

Revised 10/07/26

Actuals Through: 8/31/2026

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.)
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 = 444.01	
State Aid - Revenue Limit																	
	LCFF - New Grade	-	-	-	-	-	-	-	-					-	-	-	-
	LCFF - Continuing Charters	-	229,023	227,095	408,771	408,771	408,771	408,771	408,771	435,552	435,552	435,552	435,552	457,675	**4,699,856**	4,699,856	-
8011	LCFF State Aid	-	229,023	227,095	408,771	408,771	408,771	408,771	408,771	435,552	435,552	435,552	435,552	457,675	4,699,856	4,699,856	-
8012	Education Protection Account	-	-	22,108	-	-	22,108	-	-	22,108	-	-	-	22,478	88,802	88,802	-
8019	State Aid - Prior Year	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8096	In Lieu of Property Taxes	-	-	215,314	143,543	143,543	143,543	143,543	143,543	304,973	152,486	152,486	152,486	160,218	1,855,678	1,855,678	-
		-	229,023	464,517	552,313	552,313	574,421	552,313	552,313	762,633	588,039	588,039	588,039	640,372	6,644,336	**6,644,336**	**-**
Federal Revenue																	
8181	Special Education - Entitlement	-	-	-	-	-	-	-	-	-	-	-	-	65,940	65,940	65,940	-
8182	Special Education - Discretionary	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8220	Federal Child Nutrition	-	-	-	8,015	15,229	15,229	15,229	15,229	15,229	15,229	15,229	15,229	543	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	-
8293	Title III - Limited English	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8294	Title V, Part B - PCSG	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8295	Charter Facility Incentive Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8296	Other Federal Revenue	-	-	-	3,452	-	-	3,452	-	-	3,452	-	-	3,452	13,809	13,809	-
8299	Prior Year Federal Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		-	-	49,459	11,467	15,229	163,606	18,681	15,229	15,229	18,681	15,229	15,229	69,936	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	53,332	53,332	53,332	53,332	55,717	594,960	594,960	-
8520	Child Nutrition	-	-	-	2,396	4,553	4,553	4,553	4,553	4,553	4,553	4,553	4,553	11,095	49,911	49,911	-
8545	School Facilities (SB740)	-	-	-	-	-	-	305,216	-	-	-	152,608	-	155,162	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	-
8598	Prior Year Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8599	Other State Revenue	-	1,849	1,437	308,220	2,587	2,587	308,220	2,587	2,587	308,220	2,587	2,587	307,928	1,251,394	1,251,394	-
		29,629	1,849	31,066	363,948	60,471	69,491	700,514	60,471	60,471	395,298	213,079	60,471	592,282	2,639,039	**2,639,039**	**-**
Other Local Revenue																	
8634	Food Service Sales	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8650	Lease and Rental Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8660	Interest Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8689	Other Fees and Contracts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8690	Other Local Revenue	17,290	-	13,337	13,337	13,337	13,337	13,337	13,337	13,337	13,337	13,337	13,337	-	150,660	133,370	17,290
8698	ASB Fundraising	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8699	School Fundraising	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		17,290	-	13,337	13,337	13,337	13,337	13,337	13,337	13,337	13,337	13,337	13,337	-	150,660	**133,370**	**17,290**
Total Revenue		**46,919**	**230,872**	**558,379**	**941,065**	**641,350**	**820,856**	**1,284,845**	**641,350**	**851,670**	**1,015,355**	**829,684**	**677,075**	**1,302,590**	9,842,009	**9,824,719**	**17,290**
Expenses																	
Certificated Salaries																	
1100	Teachers' Salaries	-	103,570	157,881	157,881	157,881	157,881	157,881	157,881	157,881	157,881	157,881	157,881	10,000	1,692,380	1,736,692	44,312
1170	Teachers' Substitute Hours	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1175	Teachers' Extra Duty/Stipends	7,500	900	4,545	4,545	4,545	4,545	4,545	4,545	4,545	4,545	4,545	4,545	-	53,855	50,000	(3,855)
1200	Pupil Support Salaries	-	7,744	7,392	7,392	7,392	7,392	7,392	7,392	7,392	7,392	7,392	7,392	-	81,668	81,316	(352)
1300	Administrators' Salaries	16,913	16,913	35,132	35,132	35,132	35,132	35,132	35,132	35,132	35,132	35,132	35,132	36,438	421,588	421,587	(1)
1900	Other Certificated Salaries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		24,413	129,128	204,951	204,951	204,951	204,951	204,951	204,951	204,951	204,951	204,951	204,951	46,438	- 2,249,491	**2,289,595**	**40,104**

FY26-27 Benito Juarez Elementary

Monthly Cash Flow/Forecast FY26-27

Revised 10/07/26

Actuals Through: 8/31/2026

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.)
Classified Salaries																	
2100	Instructional Salaries	-	60,263	90,347	90,347	90,347	90,347	90,347	90,347	90,347	90,347	90,347	90,347	10,000	973,736	993,820	20,084
2200	Support Salaries	2,853	10,253	7,432	7,432	7,432	7,432	7,432	7,432	7,432	7,432	7,432	7,432	-	87,427	89,185	1,758
2300	Classified Administrators' Salaries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2400	Clerical and Office Staff Salaries	10,920	10,374	10,471	10,471	10,471	10,471	10,471	10,471	10,471	10,471	10,471	10,471	-	126,006	125,655	(351)
2900	Other Classified Salaries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		13,773	80,890	108,251	108,251	108,251	108,251	108,251	108,251	108,251	108,251	108,251	108,251	10,000	- 1,187,169	**1,208,660**	**21,491**
Benefits																	
3101	STRS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3202	PERS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3301	OASDI	2,285	12,832	19,767	19,767	19,767	19,767	19,767	19,767	19,767	19,767	19,767	19,767	3,300	216,083	216,892	809
3311	Medicare	534	3,001	4,623	4,623	4,623	4,623	4,623	4,623	4,623	4,623	4,623	4,623	772	50,536	50,725	189
3401	Health and Welfare	21,051	544	30,797	30,797	30,797	30,797	30,797	30,797	30,797	30,797	30,797	30,797	-	329,566	369,564	39,998
3501	State Unemployment	-	1,985	1,299	1,299	1,299	1,299	6,493	5,194	2,597	1,299	1,299	1,299	-	25,358	25,970	612
3601	Workers' Compensation	33,611	-	4,463	4,463	4,463	4,463	4,463	4,463	4,463	4,463	4,463	4,463	745	78,991	48,976	(30,015)
3901	Other Benefits	250	2,580	1,594	1,594	1,594	1,594	1,594	1,594	1,594	1,594	1,594	1,594	266	19,037	17,491	(1,546)
		57,732	20,943	62,542	62,542	62,542	62,542	67,736	66,438	63,841	62,542	62,542	62,542	5,084	719,570	**729,617**	**10,047**
Books and Supplies																	
4100	Textbooks and Core Curricula	-	65,269	52,375	52,375	52,375	-	-	-	-	-	-	127,606	-	350,000	350,000	-
4200	Books and Other Materials	-	-	514	514	514	514	-	-	-	-	-	-	513	2,567	2,568	1
4302	School Supplies	1,052	1,043	4,668	4,668	4,668	4,668	4,668	4,668	4,668	4,668	4,668	4,668	2,573	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	2,060	-	187	187	187	187	187	187	187	187	187	187	-	3,927	2,054	(1,873)
4305	Software	2,361	-	4,545	4,545	4,545	4,545	4,545	4,545	4,545	4,545	4,545	4,545	2,184	49,999	50,000	1
4310	Office Expense	(38)	-	2,801	2,801	2,801	2,801	2,801	2,801	2,801	2,801	2,801	2,801	2,839	30,810	30,810	-
4311	Business Meals	-	262	2,273	2,273	2,273	2,273	2,273	2,273	2,273	2,273	2,273	2,273	-	22,989	25,000	2,011
4312	School Fundraising	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4315	Custodial Supplies	3,174	1,795	3,268	3,268	3,268	3,268	3,268	3,268	3,268	3,268	3,268	3,268	-	37,647	35,945	(1,702)
4320	Educational Software	51,706	1,261	5,455	5,455	5,455	5,455	5,455	5,455	5,455	5,455	5,455	5,455	0	107,512	60,000	(47,512)
4326	Art & Music Supplies	-	-	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400	-	14,005	15,405	1,400
4327	MS/HS Sports Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4328	Student Activity Supplies & Materials	-	-	1,120	1,120	1,120	1,120	1,120	1,120	1,120	1,120	1,120	1,120	-	11,204	12,324	1,120
4335	PE Supplies	-	-	467	467	467	467	467	467	467	467	467	467	468	5,136	5,135	(1)
4350	Uniforms	-	18,690	4,091	4,091	4,091	4,091	4,091	4,091	4,091	4,091	4,091	4,091	(14,600)	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 Equipment	-	-	4,545	4,545	4,545	4,545	4,545	4,545	4,545	4,545	4,545	4,545	-	45,455	50,000	4,545
4421	Noncapitalized Classroom Furniture, Equipment & Supplies	-	-	2,273	2,273	2,273	2,273	2,273	2,273	2,273	2,273	2,273	2,273	-	22,727	25,000	2,273
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	0
4720	Other Food	-	-	934	934	934	934	934	934	934	934	934	934	934	10,270	10,270	-
		60,316	88,320	110,512	110,512	110,512	58,137	57,624	57,624	57,624	57,624	57,624	185,230	14,507	1,026,166	**986,429**	**(39,737)**
Subagreement Services																	
5101	Nursing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5102	Special Education	-	9,020	32,379	32,379	32,379	32,379	32,379	32,379	32,379	32,379	32,379	32,379	23,359	356,165	356,165	-
5103	Substitute Teacher	-	20,923	9,091	9,091	9,091	9,091	9,091	9,091	9,091	9,091	9,091	9,091	-	111,832	100,000	(11,832)
5104	Transportation	-	3,275	2,334	2,334	2,334	2,334	2,334	2,334	2,334	2,334	2,334	2,334	-	26,616	25,675	(941)
5105	Security	1,131	2,050	5,455	5,455	5,455	5,455	5,455	5,455	5,455	5,455	5,455	5,455	2,273	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	-
		1,131	35,268	71,985	71,985	71,985	71,985	71,985	71,985	71,985	71,985	71,985	71,985	48,359	804,613	- **791,840**	**(12,773)**

FY26-27 Benito Juarez Elementary

Monthly Cash Flow/Forecast FY26-27

Revised 10/07/26

Actuals Through: 8/31/2026

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.)
Operations and Housekeeping																	
5201	Auto and Travel	525	-	467	467	467	467	467	467	467	467	467	467	-	5,193	5,135	(58)
5300	Dues & Memberships	-	10,898	1,818	1,818	1,818	1,818	1,818	1,818	1,818	1,818	1,818	1,818	-	29,080	20,000	(9,080)
5400	Insurance	22,190	-	12,160	12,160	12,160	12,160	12,160	12,160	12,160	12,160	12,160	12,160	-	143,795	133,765	(10,030)
5501	Utilities	8,901	488	24,275	24,275	24,275	24,275	24,275	24,275	24,275	24,275	24,275	24,275	14,886	267,020	267,020	-
5502	Janitorial Services	2,641	10,433	11,670	11,670	11,670	11,670	11,670	11,670	11,670	11,670	11,670	11,670	-	129,779	128,375	(1,404)
5516	Miscellaneous Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5531	ASB Fundraising Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5900	Communications	151	1,263	2,273	2,273	2,273	2,273	2,273	2,273	2,273	2,273	2,273	2,273	859	25,000	25,000	-
5901	Postage and Shipping	-	-	140	140	140	140	140	140	140	140	140	140	141	1,541	1,540	(1)
		34,408	23,082	52,803	52,803	52,803	52,803	52,803	52,803	52,803	52,803	52,803	52,803	15,886	601,407	**580,835**	**(20,572)**
Facilities, Repairs and Other Leases																	
5601	Rent	92,937	92,937	99,395	99,395	99,395	99,395	99,395	99,395	99,395	99,395	99,395	99,395	-	1,179,826	1,192,743	12,917
5602	Additional Rent	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5603	Equipment Leases	-	4,513	2,559	2,559	2,559	2,559	2,559	2,559	2,559	2,559	2,559	2,559	-	30,102	30,707	605
5604	Other Leases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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	11,433	68,600	68,600	-
5610	Repairs and Maintenance	2,207	577	856	856	856	856	856	856	856	856	856	856	-	11,342	10,270	(1,072)
5615	Repairs and Maintenance - Buildin	490	29,845	6,872	6,872	6,872	6,872	6,872	6,872	6,872	6,872	6,872	6,872	0	99,055	82,464	(16,591)
		95,633	127,872	115,399	115,399	115,399	115,399	115,399	115,399	115,399	115,399	115,399	115,399	11,434	1,388,926	**1,384,784**	**(4,141)**
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	4,279	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	7,607	23,744	6,818	6,818	6,818	6,818	6,818	6,818	6,818	6,818	6,818	6,818	(14,000)	85,533	75,000	(10,533)
5805	General Consulting	-	3,415	9,091	9,091	9,091	9,091	9,091	9,091	9,091	9,091	9,091	9,091	5,676	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	-
5808	Printing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5809	Other taxes and fees	-	3,842	2,273	2,273	2,273	2,273	2,273	2,273	2,273	2,273	2,273	2,273	-	26,569	25,000	(1,569)
5810	Payroll Service Fee	559	879	1,867	1,867	1,867	1,867	1,867	1,867	1,867	1,867	1,867	1,867	-	20,111	20,540	429
5811	Management Fee	-	-											984,201	984,201	982,472	(1,729)
5812	District Oversight Fee	-	-	4,645	5,523	5,523	5,744	5,523	5,523	7,626	5,880	5,880	5,880	8,695	66,444	66,443	(1)
5813	Business Services	8,960	8,960	9,660	9,660	9,660	9,660	9,660	9,660	9,660	9,660	9,660	9,660	(8,259)	106,265	106,265	(0)
5814	SPED Encroachment	991	-	889	1,600	1,600	1,600	1,600	1,600	1,600	1,600	1,600	1,600	57	16,337	16,235	(102)
5815	Public Relations	-	(77,600)	-	-	-	-	-	-	-	-	-	-	77,600	-	-	-
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	800	1,682	1,364	1,364	1,364	1,364	1,364	1,364	1,364	1,364	1,364	1,364	-	16,118	15,000	(1,118)
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	-
5877	Student Activities	(616)	-	9,091	9,091	9,091	9,091	9,091	9,091	9,091	9,091	9,091	9,091	9,707	100,000	100,000	-
5878	Student Assessment	-	-	560	560	560	560	560	560	560	560	560	560	560	6,162	6,162	-
		18,300	(35,078)	63,768	65,357	65,357	65,578	65,357	65,357	67,460	65,714	65,714	65,714	1,083,885	1,722,481	**1,707,859**	**(14,623)**

FY26-27 Benito Juarez Elementary

Monthly Cash Flow/Forecast FY26-27

Revised 10/07/26

Actuals Through: 8/31/2026

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.)
Depreciation																	
6900	Depreciation Expense	9,516	4,195	6,351	6,351	6,351	6,351	6,351	6,351	6,351	6,351	6,351	6,351	(509)	76,715	76,715	-
		9,516	4,195	6,351	6,351	6,351	6,351	6,351	6,351	6,351	6,351	6,351	6,351	(509)	76,715	76,715	-
Interest																	
7438	Interest Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Tuition	Tuition for Instruction Under Interdistrict Attendance Agreements																
7110		-	5,390	-	-	-	-	-	-	-	-	-	-	-	5,390	-	(5,390)
		-	5,390	-	-	-	-	-	-	-	-	-	-	-	5,390	-	(5,390)
Total Expenses		**315,222**	**480,010**	**796,563**	**798,152**	**798,152**	**745,998**	**750,457**	**749,159**	**748,665**	**745,620**	**745,620**	**873,226**	**1,235,085**	**9,781,928**	**9,756,334**	**(25,594)**
Monthly Surplus (Deficit)		**(268,303)**	**(249,138)**	**(238,184)**	**142,914**	**(156,802)**	**74,858**	**534,388**	**(107,809)**	**103,005**	**269,734**	**84,063**	**(196,151)**	**67,505**	**60,081**	**68,384**	**(8,303)**
Cash Flow Adjustments																	
	Monthly Surplus (Deficit)	(268,303)	(249,138)	(238,184)	142,914	(156,802)	74,858	534,388	(107,809)	103,005	269,734	84,063	(196,151)	67,505	60,081		
	Cash flows from operating activities																
	Depreciation/Amortization	73,124	68,005	6,351	6,351	6,351	6,351	6,351	6,351	6,351	6,351	6,351	6,351	(509)	204,132		
	Public Funding Receivables	462,574	537,856	103,227	-	101,097	40,622	(594,953)	-	-	-	-	-	(1,302,590)	(652,167)		
	Grants and Contributions Rec.	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
	Due To/From Related Parties	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
	Prepaid Expenses	100,853	102,096	-	-	-	-	-	-	-	-	-	-	-	202,949		
	Other Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
	Accounts Payable	(216,507)	(18,073)	-	-	-	-	-	-	-	-	-	-	1,235,085	1,000,505		
	Accrued Expenses	(91,611)	98,423	-	-	-	-	-	-	-	-	-	-	-	6,812		
	Other Liabilities	(69,868)	(70,070)	-	-	-	-	-	-	-	-	-	-	-	(139,938)		
	Deferred Revenue	-	56,674	-	-	-	-	-	-	-	-	-	-	-	56,674		
	Cash flows from investing activities																
	Purchases of Prop. And Equip.	-	(3,760)	-	-	-	-	-	-	-	-	-	-	-	(3,760)		
	Notes Receivable	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
	Cash flows from financing activities																
	Proceeds from Factoring	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
	Payments on Factoring	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
	Proceeds(Payments) on Debt	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Total Change in Cash		(9,739)	522,013	(128,605)	149,265	(49,354)	121,831	(54,214)	(101,458)	109,356	276,086	90,414	(189,800)				
Cash, Beginning of Month		6,853,123	6,843,384	7,365,398	7,236,792	7,386,057	7,336,703	7,458,534	7,404,320	7,302,863	7,412,219	7,688,305	7,778,719				
Cash, End of Month		**6,843,384**	**7,365,398**	**7,236,792**	**7,386,057**	**7,336,703**	**7,458,534**	**7,404,320**	**7,302,863**	**7,412,219**	**7,688,305**	**7,778,719**	**7,588,919**				
	15%	*1,467,289*	*1,467,289*	*1,467,289*	*1,467,289*	*1,467,289*	*1,467,289*	*1,467,289*	*1,467,289*	*1,467,289*	*1,467,289*	*1,467,289*	*1,467,289*				

Benito Juarez Elementary

Budget vs Actual

For the period ended August 31, 2026

	Current Period Actual	Current Period Budget	Current Period Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget
Revenue & Expenditures							
Revenue							
State Aid - Revenue Limit							
LCFF Revenue	$ 229,023	$ 227,218	$ 1,805	$ 229,023	$ 227,218	$ 1,805	$ 4,699,856
Economic Protection Account Funding	0	0	0	0	0	0	88,802
In Lieu of Property Taxes	0	107,657	(107,657)	0	107,657	(107,657)	1,855,678
Total State Aid - Revenue Limit	229,023	334,875	(105,852)	229,023	334,875	(105,852)	6,644,336
Federal Revenue							
Federal Special Education - IDEA	0	0	0	0	0	0	65,940
Federal Child Nutrition	0	0	0	0	0	0	130,387
Title I, Part A - Basic Low Income	0	0	0	0	0	0	179,017
Title II, Part A - Teacher Quality	0	0	0	0	0	0	18,820
Other Federal Revenue	0	0	0	0	0	0	13,809
Total Federal Revenue	0	0	0	0	0	0	407,973
Other State Revenue							
State Special Education - AB602	0	29,629	(29,629)	29,629	29,629	0	594,960
State - Child Nutrition	0	0	0	0	0	0	49,912
State - School Facilities Apportionment	0	0	0	0	0	0	612,986
State - Mandated Cost Reimbursement	0	0	0	0	0	0	9,020
State - State Lottery	0	0	0	0	0	0	120,768
State - Other State Revenue	1,849	1,443	406	1,849	1,443	406	1,251,394
Total Other State Revenue	1,849	31,072	(29,223)	31,478	31,072	406	2,639,040
Other Local Revenue							
Other Local Revenue	0	0	0	17,290	0	17,291	133,370
Total Other Local Revenue	0	0	0	17,290	0	17,291	133,370
Total Revenue	230,872	365,947	(135,075)	277,791	365,947	(88,155)	9,824,719
Expenses							
Certificated Salaries							
Certificated Teachers' Salaries	103,570	157,881	54,312	103,569	157,881	54,311	1,736,692
Certificated Teachers' Extra Duties/Stipends	900	4,546	3,645	8,400	4,546	(3,855)	50,000
Certificated Pupil Support Salaries	7,744	7,392	(352)	7,745	7,392	(352)	81,316
Certificated Supervisors' and Administrators' Salaries	16,913	35,132	18,219	33,827	70,265	36,438	421,588
Total Certificated Salaries	129,127	204,951	75,824	153,541	240,084	86,542	2,289,596
Classified Salaries							
Classified Instructional Salaries	60,264	90,348	30,084	60,263	90,347	30,084	993,819
Classified Support Salaries	10,253	7,432	(2,821)	13,106	14,864	1,758	89,185
Clerical, Technical, and Office Staff Salaries	10,373	10,471	98	21,293	20,943	(350)	125,656
Total Classified Salaries	80,890	108,251	27,361	94,662	126,154	31,492	1,208,660
Benefits							
OASDI/Medicare/Alternative, certificated positions	12,832	19,419	6,586	15,117	22,706	7,589	216,891
Medicare certificated positions	3,001	4,541	1,541	3,536	5,311	1,775	50,725
Health and Welfare Benefits, certificated positions	545	30,797	30,252	21,595	61,594	39,998	369,564
State Unemployment Insurance, certificated positions	1,985	1,298	(686)	1,986	2,597	612	25,970
Workers' Compensation Insurance, certificated positions	0	4,385	4,384	33,611	5,127	(28,484)	48,976
Other Benefits, certificated positions	2,580	1,566	(1,014)	2,830	1,831	(999)	17,491
Total Benefits	20,943	62,006	41,063	78,675	99,166	20,491	729,617
Books & Supplies							
Textbooks and Core Curricula Materials	65,269	52,700	(12,569)	65,269	52,700	(12,569)	350,000
Books and Other Reference Materials	0	514	514	0	514	514	2,567
Instructional Supplies	1,043	4,668	3,625	2,095	4,668	2,573	51,350
Technology Supplies	0	934	934	0	934	934	10,270
Non-Instructional Supplies	0	186	187	2,060	186	(1,874)	2,055
Software	0	4,546	4,545	2,361	4,546	2,185	49,999
Office Expense	0	2,801	2,801	(38)	2,801	2,839	30,810
Business Meals	262	2,272	2,011	262	2,272	2,011	25,000
Custodial Supplies	1,795	3,268	1,472	4,969	3,268	(1,702)	35,946
Educational Software	1,261	5,455	4,194	52,967	5,455	(47,513)	60,000
Art & Music Supplies	0	1,400	1,400	0	1,400	1,401	15,405
Student Activity Supplies & Materials	0	1,120	1,121	0	1,121	1,120	12,323
PE Supplies	0	467	467	0	466	467	5,136
Uniforms	18,690	4,091	(14,600)	18,691	4,091	(14,600)	45,000
Noncapitalized Equipment	0	2,273	2,273	0	2,273	2,273	25,000
Noncapitalized Computer Equipment	0	4,545	4,545	0	4,545	4,546	49,999
Noncapitalized Classroom Furniture, Equipment & Supplies	0	2,273	2,273	0	2,273	2,272	25,001
Food Services	0	16,391	16,391	0	16,391	16,391	180,298
Other Food	0	934	933	0	934	934	10,270
Total Books & Supplies	88,320	110,838	22,517	148,636	110,838	(37,798)	986,429
Subagreement Services							
Special Education	9,020	32,378	23,359	9,020	32,378	23,358	356,165
Substitute Teacher	20,923	9,091	(11,832)	20,922	9,091	(11,831)	100,000
Transportation	3,275	2,334	(941)	3,276	2,334	(942)	25,675
Security	2,051	5,455	3,404	3,181	5,455	2,274	60,000
Other Educational Consultants	0	22,727	22,727	0	22,727	22,727	250,000
Total Subagreement Services	35,269	71,985	36,717	36,399	71,985	35,586	791,840
Professional/Consulting Services							
IT	0	2,140	2,140	0	4,279	4,279	25,675
Audit and Tax	0	1,867	1,867	0	1,867	1,867	20,540
Legal	0	2,727	2,728	0	2,728	2,728	30,000
Professional Development	23,744	6,818	(16,926)	31,351	6,818	(24,534)	75,000
General Consulting	3,415	9,091	5,675	3,416	9,091	5,676	100,000
Special Activities	0	4,546	4,546	0	4,545	4,545	49,999
Bank Charges	0	93	93	0	94	94	1,027
Other Taxes and Fees	3,842	2,273	(1,569)	3,841	2,272	(1,569)	25,000
Payroll Service Fee	879	1,867	988	1,438	1,868	429	20,540
Management Fee	0	0	0	0	0	0	982,472
District Oversight Fee	0	3,349	3,349	0	3,348	3,349	66,444
Business Services	8,960	9,660	700	17,920	9,661	(8,260)	106,265
SELPA Fees	0	889	889	991	889	(102)	16,234
Public Relations	(77,600)	0	77,600	(77,600)	0	77,600	0
Field Trips	0	3,636	3,636	0	3,636	3,637	40,000
Fingerprinting	0	228	228	0	227	227	2,500
Marketing and Student Recruiting	1,682	1,363	(318)	2,482	1,364	(1,118)	15,000
Staff Recruiting	0	2,273	2,272	0	2,273	2,273	25,000
Student Activities	0	9,091	9,091	(616)	9,091	9,707	100,000
Student Assessment	0	560	560	0	560	560	6,162
Total Professional/Consulting Services	(35,078)	62,471	97,549	(16,777)	64,611	81,388	1,707,858
Facilities, Repairs & Other Leases							
Rent	92,936	99,395	6,459	185,873	198,790	12,917	1,192,743
Equipment Leases	4,513	2,559	(1,954)	4,513	5,118	605	30,707
Real/Personal Property Taxes	0	5,717	5,717	0	11,433	11,433	68,600
Repairs and Maintenance	578	856	278	2,784	1,712	(1,072)	10,270
Repairs and Maintenance - Building	29,845	6,872	(22,973)	30,335	13,744	(16,591)	82,464

Total Facilities, Repairs & Other Leases	127,872	115,399	(12,473)	223,505	230,797	7,292	1,384,784
Operations & Housekeeping							
Auto and Travel Expense	0	467	467	525	467	(58)	5,135
Dues & Memberships	10,898	1,818	(9,080)	10,898	1,818	(9,080)	20,000
Insurance	0	12,160	12,160	22,190	12,161	(10,030)	133,765
Utilities	488	24,275	23,787	9,389	24,274	14,886	267,020
Janitorial/Trash Removal	10,433	11,670	1,237	13,074	11,671	(1,404)	128,375
Communications	1,263	2,273	1,010	1,413	2,272	860	25,000
Postage and Shipping	0	140	140	0	140	140	1,541
Total Operations & Housekeeping	23,082	52,803	29,721	57,489	52,803	(4,686)	580,836
Depreciation							
Depreciation Expense	4,195	6,393	2,198	13,711	12,786	(925)	76,715
Total Depreciation	4,195	6,393	2,198	13,711	12,786	(925)	76,715
Tuition							
Tuition for Instruction Under Interdistrict Attendance Agreements	5,390	0	(5,390)	5,390	0	(5,390)	0
Total Tuition	5,390	0	(5,390)	5,390	0	(5,390)	0
Total Expenses	480,010	795,097	315,087	795,231	1,009,224	213,992	9,756,335
Revenue & Expenditures	**(249,138)**	**(429,150)**	**180,012**	**(517,440)**	**(643,277)**	**125,837**	**68,384**
Change in Net Assets	**(249,138)**	**(429,150)**	**180,012**	**(517,440)**	**(643,277)**	**125,837**	**68,384**
Net Assets, Beginning of Period	**3,200,555**			**3,468,858**			
Net Assets, End of Period	**$ 2,951,417**			**$ 2,951,417**			

AMPS

Statement of Financial Position

August 31, 2026

	Benito Juarez Elementary
Assets	
Current Assets	
Cash & Cash Equivalents	$ 7,365,398
Accounts Receivable	0
Public Funding Receivables	579,581
Due To/From Related Parties	(3,071,132)
Total Current Assets	4,873,847
Long-term Assets	
Property & Equipment, Net	1,117,325
Right-of-Use Asset, Net	8,001,200
Deposits	0
Total Long-term Assets	9,118,525
Total Assets	**13,992,372**
Liabilities	
Current Liabilities	
Accounts Payable	16,438
Accrued Liabilities	186,194
Deferred Revenue	810,389
Operating Lease Liability, Current Portion	868,720
Notes Payable, Current Portion	0
Other Short-term Liabilities	0
Total Current Liabilities	1,881,741
Long-term Liabilities	
Operating Lease Liability, Net of Current Portion	9,159,213
Total Long-term Liabilities	9,159,213
Total Liabilities	**11,040,954**
Net Assets	**2,951,417**
Liabilities & Net Assets	**$ 13,992,372**

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Statement of Cash Flows

For the period ended August 31, 2026

	Benito Juarez Elementary
Cash Flows from Operating Activities	
Change in Net Assets	$ (249,138)
Adjustments	
Depreciation	68,005
Adjustments	68,005
(Increase) Decrease in Operating Assets	
Public Funding Receivables	537,856
Prepaid Expenses	102,096
(Increase) Decrease in Operating Assets	639,952
Increase (Decrease) in Operating Liabilities	
Accounts Payable	(18,073)
Accrued Expenses	98,423
Deferred Revenue	56,674
Other Liabilities	(70,070)
Increase (Decrease) in Operating Liabilities	66,954
Total Cash Flows from Operating Activities	**525,773**
Cash Flows from Investing Activities	
Purchases of Property & Equipment	(3,760)
Total Cash Flows from Investing Activities	**(3,760)**
Cash Flows from Financing Activities	
Proceeds from (Payments on) Long-term Debt	0
Total Cash Flows from Financing Activities	**0**
Change in Cash and Cash Equivalents	**522,013**
Cash & Cash Equivalents, Beginning of Period	**6,843,384**
Cash & Cash Equivalents, End of Period	**$ 7,365,398**

Coversheet

Review and Consideration of Approval of Prop 28 Annual Report for Oakland Charter High School

Section: III. Business I
Item: B. Review and Consideration of Approval of Prop 28 Annual Report for Oakland Charter High School
Purpose: Vote
Submitted by:
Related Material: prop28annualreport - OCHS Final.pdf

Proposition 28: Arts and Music in Schools Funding
Annual Report
Fiscal Year 2025-26

Name: Oakland Charter High School

County-District-School (CDS) Code: 01-61259-0114868

Allocation Years: 2023–24, 2024–25, 2025–26

1. Narrative description of the Proposition 28 arts education programs funded (2500 character limit).

   Oakland Charter High School closed as of June 30, 2025. As a result, no Proposition 28 Arts and Music in Schools funds were used for arts education programs in 2025-26.

2. Number of full-time equivalent teachers (certificated) providing arts education programs with Arts and Music in Schools (AMS) funds: -

3. Number of full-time equivalent personnel (classified) providing arts education programs with AMS funds: -

4. Number of full-time equivalent teaching aides providing arts education programs with AMS funds: -

5. Number of students served with AMS funds: -

6. Number of school sites providing arts education programs with AMS funds: -

Date of Approval by Governing Board/Body

Annual Report Data URL (direct PDF link to document on local educational agency website)

https://amethodschools.org/apps/pages/index.jsp?uREC_ID=376642&type=d&termREC_ID=&pREC_ID=1122473

California Department of Education, January 2026

Coversheet

CEO Update

Section: V. Business II
Item: A. CEO Update
Purpose: FYI
Submitted by:
Related Material: October CEO Report 10.15.2026.pdf

AMPS Leadership Presentation

CEO Update

October 15, 2026

AMPS

HONOR HARD WORK

Enrollment Update

School	Enrollment as of 10/14/26	Issued offers	Budget
BJE	478	4	480
RCA	313	3	319
DCA	388	0	386
JHHS	307	4	310

- Oakland Enrolls and Enroll WCC outreach events
- TrustEd
- Facebook & Google Ads

AMPS
HONOR HARD WORK

ADA Updates

School	Budgeted ADA	Actual ADA (8/18-10/14)	Budgeted ADA%	Actual ADA% (8/18-10/14)
BJE	444.01	451.23	92.5%	95.39%
DCA	366.70	375.38	95.0%	97.86%
JHHS	285.20	286.65	92.0%	94.73%
RCA	297.60	292.70	93.0%	96.31%

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HONOR HARD WORK

Academic Updates

- Lead Liberated Walkthroughs - All-site for continued alignment on the institutional rubric, quality Tier 1 instruction, and coaching, as a group and at each individual site with CAO and Lead Liberated
- 2nd Dean PLCs today with a focus on actionable items around improved coaching of teachers aligned to the instructional rubric.
- Upcoming walkthroughs to continue the work the first week of Nov
- Network PD Oct 23 - 5 teacher self-selected sessions with usable skills to use the next day
- First of six parent academy sessions next week - Mental Health workshop recognizing signs of stress, anxiety, and emotion and learning ways to support children
    - every month focusing on community resources, digital wellness (support healthy technology use), and wellness workshop
- Great Shakeout - Schools & Home Office participated in national shakeout to promote earthquake safety

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HONOR HARD WORK

Academic Updates



AMPS

HONOR HARD WORK

Compliance Deadlines

- October 30 - School Nutrition Plan Food Reimbursement Claim Due
- October 31 - EDCOE SELPA ADA Reporting Due
- October 31 - ASES Program- First Quarter Expenditure Report Due
- October 31 - CMDC Title Reporting - First Quarter Expenditure Report Due
- November 1 - El Dorado SELPA Partner Fiscal Reports Due this month

Thank you

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HONOR HARD WORK

Upcoming Dates

- Graduations - June 2-5
- Last Day of School - June 4
- All AMPS Sites Summer Break - June 29 - July 3
- Leadership Retreat - July 20-22
- Staff return/begin - August 3
- Summit (All Staff PD) - August 4-5
- Potential Board Meeting - August 13
- First Day of School - August 18
- Board Meeting - August 27th

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HONOR HARD WORK

Recruitment

School	Accepted	Offers Outstanding	Waitlisted
BJE	108	9	184
DCA	157	5	18
JHHS	67	29	2
RCA	124	2	43

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HONOR HARD WORK

Events - Back to School Night









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HONOR HARD WORK

Powered by BoardOnTrack

Events - AMPS Summit







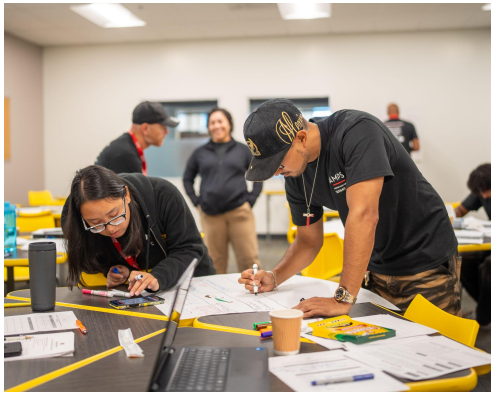




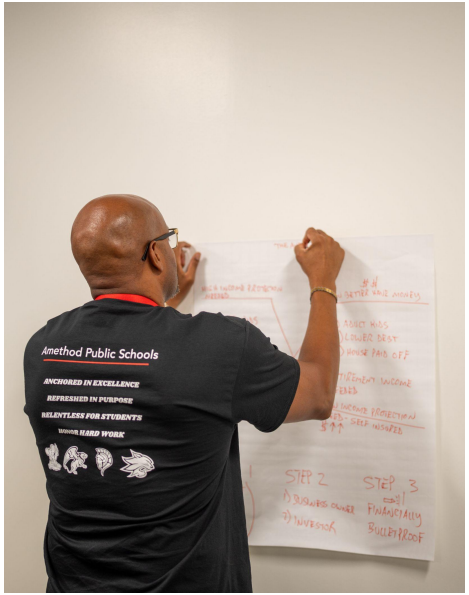
AMPS

HONOR HARD WORK

Events - AMPS Summit







Events - AMPS Summit









Goal #1 - Renewal & Material Revision Leadership

- Charter Renewals for DCA & BJE:
  - Working toward July submissions w/consultants
  - Next steps - continued meetings w/FIA & 5C, community engagement

AMPS

HONOR HARD WORK

Overall: Near Track

Goal #2 - Governance Communication, Compliance Transparency, and Role Clarity

- Evaluation framework being updated
- Committee work continuing
- Continued CEO report
- Board packets generally aligned with agenda posting

AMPS
HONOR HARD WORK

Overall: Near Track

Goal #3 - Financial and Operational Stabilization

- Business Manager started in May
- CEO/Cabinet decision-making/role clarity
- Defined roles/buckets for 2025-26, will revise for 2026-27

AMPS

HONOR HARD WORK

Overall: On Track for 2026-27

Recruitment

School	Accepted	Offers Outstanding	Waitlisted
BJE	108	9	184
DCA	157	5	18
JHHS	67	29	2
RCA	124	2	43

AMPS

HONOR HARD WORK

Coversheet

Review and Consideration of Approval of Updated Master PO (Flynn update to Bay Air Systems)

Section: V. Business II
Item: C. Review and Consideration of Approval of Updated Master PO (Flynn update to Bay Air Systems)
Purpose: Vote
Submitted by:
Related Material: Amethod Public Schools Master PO_October 2026 update.pdf

MULTI-VENDOR MASTER PURCHASE ORDER

- Fiscal Year: 2026-2027
- Effective Dates: July 1, 2026 – June 30, 2027
- Authority Level: Board of Directors

Executive Summary
Amethod Public Schools (AMPS) utilizes centralized Master Purchase Orders (MPOs) to systematically secure services across all campus sites. By establishing pre-authorized master accounts with specialized local vendors, the network maintains operational continuity, minimizes lag times, and can ensure repairs are made in a timely manner in emergency situations.

2. Approved Vendor & Scope Allocation
The matrix below delineates the authorized maximum "Not-to-Exceed" caps allocated to each respective vendor for Fiscal Year 2026-2027. Disbursal of these funds is dynamic; allocations will be drawn down over the course of the year based on approved and itemized invoices tied to necessary work across AMPS' 4 campus locations.

Approved Vendor	Core Scope of Services	Not to Exceed Cap
Legacy Mechanic	HVAC and mechanical systems upkeep, lifecycle preventative maintenance.	$150,000
Pure Electric	Lighting ballast replacements, commercial electrical panel servicing.	$100,000
Flynn Plumbing/Bay Air Systems	Main line drain clearing, and urgent pipe/fixture restorations.	$75,000
Bay Pro Landscape	Routine groundskeeping, irrigation tracking/repairs, exterior perimeter upkeep.	$75,000
Rojas Janitorial	Supplementary deep cleaning extraction, floor care cycles, and supplementary campus-term custodial labor support.	$450,000
MVP Sports	Network-wide apparel procurement, student/staff uniform supplies, and customized fulfillment services.	$100,000

Coversheet

Review and Consideration of Approval of Back Office Provider Proposals

Section:	V. Business II
Item:	D. Review and Consideration of Approval of Back Office Provider Proposals
Purpose:	Vote
Submitted by:	
Related Material:	Vertex Proposal for Amethod.pdf AMPS & DMS Proposed Business Services Agreement 2026.pdf CSMC Proposal for Amethod Public Schools.pdf Back Office Vendor Comparisons - Finance Team.pdf DMS Proposal 2026.pdf

Amethod Public Schools

Strategic Finance Office Proposal

October 15, 2026

Dear Members of the Board,

Vertex Education brings over 25 years of California charter school finance expertise, supported by a national team of over 400 professionals in finance and school operations. Our experience supporting complex multi-school organizations equips us to provide reliable daily accounting and informed financial guidance. Amethod would gain access to specialized professionals and a deep support bench that would provide accurate data, proactive reporting and strategic planning to support school leadership.

The enclosed proposal outlines a finance and accounting partnership for Amethod Public Schools' four-school network, built around stable workflows, timely reporting, and clear accountability. We appreciate the opportunity to support your leadership team with financial information it can rely on, giving school leaders more time to focus on students and their educational mission.

The proposed scope combines accounting and accounts payable with annual and multi-year budgeting, monthly financial statements and updated forecasts, cash-flow planning, compliance reporting, and audit support. Financial analysis and strategic advisory services would help leadership and the board evaluate decisions and plan ahead. Our team would also help streamline financial processes using integrated systems to reduce manual work and improve visibility into each school's financial position and the organization as a whole.

We are offering the flexibility to begin mid-year, with a proposed November 2026 start and phased implementation over the first few months. From November through January, Vertex's services would be limited to accounting and accounts payable at the reduced transition rate, with the broader proposed scope beginning in February 2027. This phased scope and pricing are designed to avoid paying two providers for overlapping services while Amethod transitions from its current provider. All implementation and transition fees are waived.

We respectfully submit the enclosed proposal for the board's consideration. Vertex is prepared to work with school leadership to finalize the scope and implementation plan and establish a dependable partnership that supports Amethod's long-term financial stability. Thank you for your consideration and this opportunity to expand our partnership.

Sincerely,

Gerald Cockrell
Vertex Education
gerald.cockrell@vertexeducation.com
310-849-3768

AMPS

AMETHOD PUBLIC SCHOOLS

Comprehensive Back-Office Services Proposal

Agenda

- Introductions
- Who We Are
- Key Considerations for Amethod Schools
- Working with Vertex
- Finance & Accounting Services
- Pricing & Investment
- Next Steps

vertex

EDUCATION

WHO WE ARE

Vertex Education

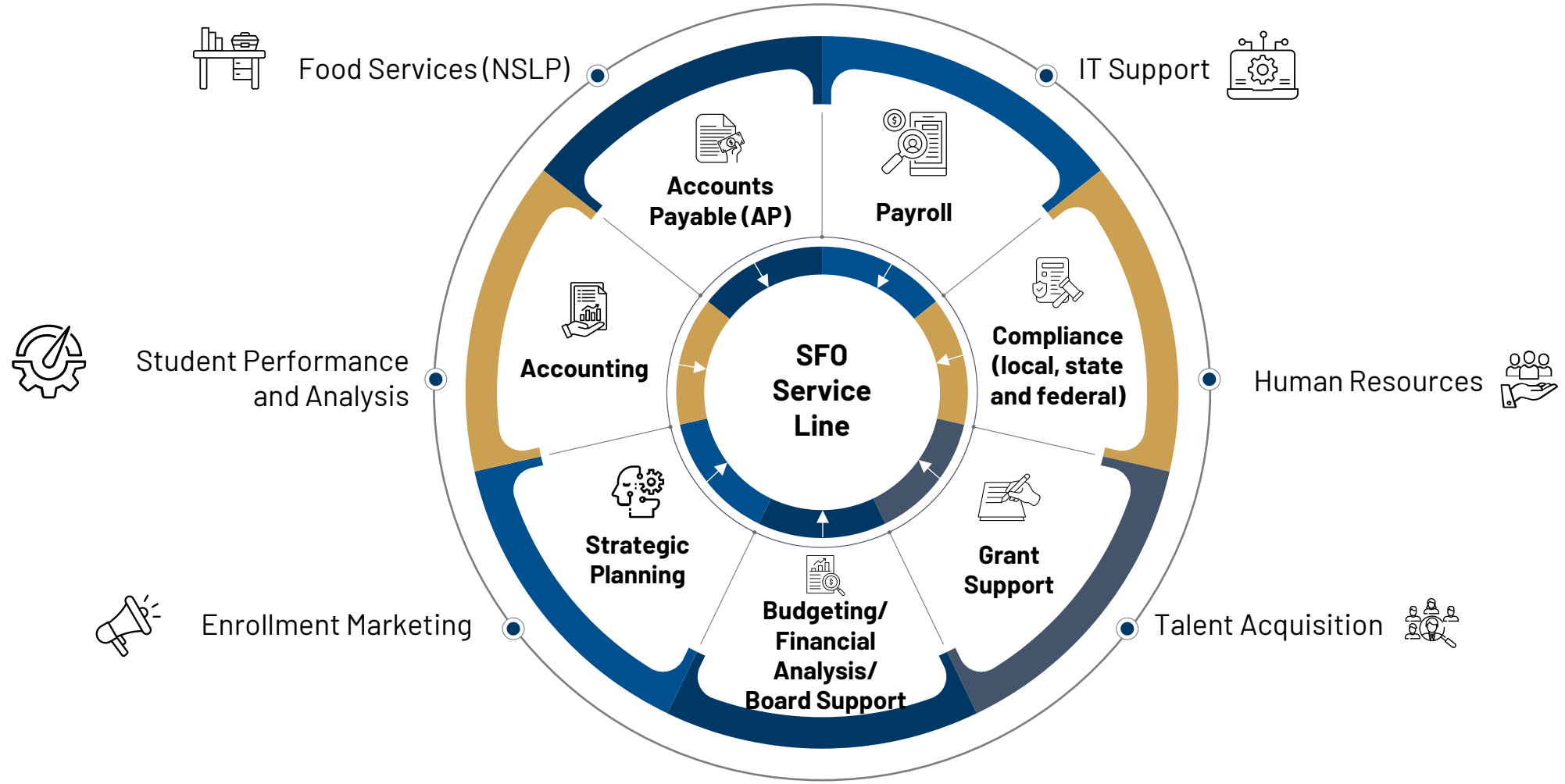
Founded in 2007, Vertex Education is proud to partner with schools of various sizes and educational models across the country.

400+
EXPERTS

400+
SCHOOLS

258k+
STUDENTS

We provide an end-to-end, integrated ecosystem, so leaders can focus on students, not back-office complexity



Key Considerations

Five conditions for a dependable partnership

Stability

1

Create a consistent accounting and compliance workflow that simplifies operations and produces more reliable data.

Timeliness

2

Plan ahead and meet deadlines without last-minute reports, review requests, or confusion around upcoming tasks.

Accuracy

3

Deliver work that does not require constant checking, so the partnership reduces effort rather than creating more.

Flexibility

4

Support a smooth mid-year transition with the scale, experience, and Paylocity expertise to adapt existing processes and provide emergency backup.

Accountability

5

Own the work, prevent gaps, and make every area requiring your involvement as straightforward as possible.

SYSTEMS OVERVIEW

A Connected Operating Model

Four complementary platforms support people, spending, accounting and forward-looking decisions.

CONNECTED BY DESIGN

One coordinated technology stack supports the full operating cycle.

Paylocity, Ramp, Sage Intacct and Vena each own a clear part of the process—working together to improve visibility, consistency and control.

These platforms perform distinct but complementary roles:

PLATFORM	ROLE IN THE OPERATING MODEL
Paylocity PEOPLE & PAYROLL	Employee records, payroll, time and attendance, compensation, benefits, onboarding and workforce transactions.
Ramp SPEND & PAYABLES	Requests, approvals, purchasing, corporate cards, employee expenses, reimbursements and vendor payments.
Sage Intacct FINANCIAL RECORD	General ledger, payables and receivables, cash activity, dimensions, consolidations and financial reporting.
Vena PLANNING & ANALYSIS	Budgets, forecasts, scenarios, variance analysis and long-range planning using actuals and operational data.

BENEFIT

Configured integrations move information between platforms, reducing manual entry, errors while keeping your teams focused on review, decision making and action.

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A Team of Experts

When you partner with Vertex, you gain access to a team of specialized professionals. Our long-term strategy for Amethod includes network-level roles and a support bench to prevent staffing gaps across four schools.

Role	What They Do	Market Cost*
Director of Finance	Leads financial strategy across the four-school network, advises leadership, manages multi-year budgets and forecasts, presents monthly results to the board, and coordinates the accounting and payroll teams.	$162,500
Accounting Manager	Owns day-to-day accounting across all entities, supervises close and reconciliations, reviews monthly financials and cash flow, manages intercompany activity, and supports audits and regulatory reporting.	$143,750
Accountant II	Maintains the general ledger for assigned schools, prepares reconciliations and journal entries, supports month-end close, and produces schedules for financial reporting, compliance, and audits.	$118,750
Accounts Payable Specialist	Runs weekly payment processing for all four schools, manages rush payments and vendor inquiries, maintains vendor records and tax forms, and monitors invoice approvals and payment status.	$93,750
Intacct / FP&A / Ramp	Annual software stack supporting consolidated accounting, forecasting, approvals, and expense management across four schools.	$41,600
	Total Value	**$560,350+**

*Estimated salary and benefits if each role were hired full time internally. Software cost is annual.

What Makes Vertex Different

Deep charter expertise paired with proactive, collaborative financial support.

01 **Charter School Expertise**

24+ years dedicated exclusively to charter schools, supporting 400+ partner schools nationwide. Our team brings hundreds of years of combined experience and a track record of exceptional client satisfaction

02 **Proactive Financial Management**

Monthly updated forecasts, budget variance reporting, and cash flow analysis delivered with detailed insights to support informed decision-making

03 **Systems Integration**

An entire team dedicated to maximizing best in class systems and software for each individual partner.

04 **Business Consulting Included**

Strategic planning support, non-legal assistance with contract negotiations, and financing analysis—all included at no additional cost

05 **Collaborative Partnership**

Our stable systems and proactive approach enable deeper collaboration with school leadership, strengthening financial planning and long-term strategy

06 **California Expertise**

24+ years supporting California charter schools with hundreds of partners and thousands of clean audits

Finance and Accounting Scope Overview

Ongoing support combines core accounting execution with forward-looking decision support.

BUDGETING & STATEMENTS

- Annual and multi-year budgets
- Budget revisions (as needed, on demand)
- Updated monthly budget forecasts
- Monthly year to date financial statements with detailed analysis
- Cash flow projections updated monthly
- Custom financial analysis as needed
- Board and/or finance committee attendance

ACCOUNTING

- COA/GL setup and maintenance
- Customized account codes
- Fund accounting
- Training
- Bank reconciliation
- Journal entries and account maintenance
- Account for capital outlay expenses
- Generate financial reports as requested
- Accounts payable and receivable
- Purchasing and vendor guidance

COMPLIANCE

- Government and authorizer financial reporting (budget, revolving loan, quarterly reporting, etc...)
- Audit support
- Funding compliance
- Federal, District and state regulation compliance

ADVISORY & CONSULTING

- Business consulting and special projects
- Strategic planning and scenario modeling
- Negotiation and financing support
- Facility proposal development and financial modeling
- Grant accounting, reporting and application support
- Charter renewal support

Amethod Public Schools – Investment Summary

Illustrative investment profile from mid-year transition through the first two full operating years.

Mid-Year Transition 26/27

Nov 2026 – Jun 2027

$198,330*

$17,500 per month Nov-Jan
$29,166 per month Feb-Jun

Year 1 2027/28

Jul 2027 – Jun 2028

$360,000

$30,000 per month

Year 2 2028/29

Jul 2028 – Jun 2029

$371,280

$30,940 per month

*Phased implementation for Accounting and A/P during transition period with current provider
All implementation and transition fees waived, year over year increase of approximately 3%

Conclusion and Next Steps

- Review questions and thoughts on our proposal.
- Do you have any concerns with moving forward?
- Would you like to partner for a Board presentation?
- When do you expect to make a decision?

Gerald Cockrell

gerald.cockrell@vertexeducation.com 310-849-3768

For Internal Use Only

Client-project name:

SoW number:

STATEMENT OF WORK ("SoW")

Parties and addresses for notice

"Vertex"	"Client"
*Company name: EdTec LLC DBA Vertex Education CA	*Company name: Amethod Public Schools
*Primary Contact Name: Brian Holmes	*Primary Contact Name: Adrienne Barnes
*Address: 3125 S. Gilbert Road Chandler, Arizona 85286	*Address: 1450 Marina Way South, Suite 300, Richmond, CA 94804-3771
*Phone Number: 341-234-3637	*Phone Number: 510-436-0172
*Email: brian.holmes@vertexeducation.com	*Email: abarnes@amethodschools.org
Secondary Contact: Gerald Cockrell gerald.cockrell@vertexeducation.com	Secondary Contact: Maria Arechiga marechiga@amethodschools.org

**Denotes required field*

Client Invoicing

Client MUST complete invoicing information before work under SoW will begin. Client must select one option.

Invoicing Method
☐ Mail Invoice (to be mailed at the address noted above)
☐ Email Invoice (to be emailed to the address noted above)

This SoW is effective as of the date last signed below ("SoW Effective Date"). Client's purchase, receipt and use of the Services defined herein are subject to the Master Services Agreement ("Agreement") executed between Vertex Support Services, LLC and Client. Capitalized terms used, but not defined in this SoW, will have the meaning given in the Agreement. Any additional or differing terms and conditions of this SoW shall apply only to the Services covered by this SoW and not to Services covered by any other SoW. The Parties understand that this SoW is a two-party agreement between Vertex and Client.

Agreed and accepted:

"Vertex"	"Client"
Authorized signature:	Authorized signature:
Name: Endre K. Sebesteny	Name: Adrienne Barnes
Title: President, VSS	Title: Chief Executive Officer
Date:	Date:

1. Objective

1.1. The objective of this SoW is to provide Client with Services in relation to:

- Finance and Accounting Support Services

1.2. Subject to the assumptions and Client responsibilities set out in Section 4, Vertex will use reasonable skills, efforts and care to assist Client with the service objective defined in item 1.1 above.

2. Scope of Services

2.1. The Services that Vertex will provide are listed in:

- **Exhibit A – Scope of Finance and Accounting Services**

2.2. Only the Services and Deliverables explicitly described in Section 2 of this SoW are to be considered in scope. For the sake of clarity, it is hereby specified that the elements considered to be out of scope for this SoW include but are not limited to:

- Appendix A – Excluded Finance and Accounting Services

3. Term

3.1. The term of this SoW shall be November 1, 2026 through June 30, 2029]. Upon the expiration of the initial 3 year term, this SOW shall automatically renew for additional successive three (3) year terms if either party does not provide nonrenewal notice by March 1 of the last year of the initial term or the last year of a subsequent renewal term, as applicable. If either Party provides timely notice of nonrenewal, then this Agreement shall terminate on the expiration date of the then-current term. Upon renewal, the monthly fee will be adjusted upwards each year based on the greater of 3% or the change in the May annual CPI-U, as published by the Federal Bureau of Labor Statistics. The first such adjustment will be for the billing period commencing July 1, 2029.

4. Client Responsibilities

4.1. Client's Services and Deliverables, including activities related hereto, as well as the estimated timeline and pricing are dependent on (i) Client carrying out its responsibilities as set out in the Agreement and (ii) the following assumptions:

4.1.1 To obtain an efficient provisioning of the Services in scope for this SoW, Client and Vertex have agreed to adopt a highly collaborative work environment. Client responsibilities include, but are not limited to:

- It is Client's responsibility to adopt and adhere to reasonable policies and procedures, and to ensure the school remains in compliance with all applicable rules and regulations and maintains sound fiscal operations. In order to fulfill the scope of services described herein, Vertex relies on Client to provide timely, accurate and complete information, and to cooperate reasonably with Vertex. Furthermore, Client must immediately inform Vertex of any material change that could affect Vertex's ability to complete its responsibilities and to assist Client in complying with all applicable laws and regulations.

- Client will comply with the attached Roles and Responsibilities document (Attachment 1).

5. Location

5.1. Services shall be provided remotely.

6. Fees and Expenses

6.1. The fee for Vertex's Services as set out in this SoW is flat fee, excluding any taxes or duties. Fees will be invoiced as follows:

- Fees for November 2026 through January 2027 of the Agreement will be invoiced monthly in the amount of $17,500 beginning November 1, 2026.
- Fees for February 2027 through June 2027 of the Agreement will be invoiced monthly in the amount of $29,166 beginning February 1, 2027.
- Annual Agreement Amount for Year 1 November 1, 2026 through June 30, 2027 is $198,330.
- Annual Agreement Amount for Year 2 July 1, 2027 through June 30, 2028 is $360,000.
- Annual Agreement Amount for Year 3 July 1, 2028 through June 30, 2029 is $371,280.
- The fees above are for the scope of services contained herein solely for those school(s) for which Client holds a granted charter or that have been in operation prior to the date of this SOW.

6.2. Should you desire additional services not in the above scope, we would be pleased to provide these, subject to staff availability, at the then-current discounted hourly fee schedule for finance and accounting clients (travel time is billed at ½ of the applicable hourly rate). Typical additional services that are not in the above scope are grant writing, charter writing and the implementation of computer systems or computerized Student Information Systems. This rate includes normal phone, copying and incidental costs.

6.3. Client will pay all reasonable costs and expenses that Vertex incurs in providing the Services. Additional costs would include mileage reimbursement for travel, overnight delivery charges, and pre-approved out-of-pocket expenses. Expenses will be invoiced as follows:

- On a monthly basis as incurred.

6.4. Vertex shall not be bound by any pricing, timing commitments and/or commitments to provide the Services in case (i) any of the assumptions set out or referred to in this SoW are not met or are not fulfilled by Client or (ii) the Client fails to carry out any of its responsibilities under the Agreement. In the event of the aforementioned, Vertex shall, to a reasonable extent, be entitled to charge Client for any resulting additional work and/or waiting time on a time and materials basis. However, Vertex shall use reasonable efforts to limit the effects hereof.

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EXHIBIT A

SCOPE OF FINANCE AND ACCOUNTING SERVICES

The philosophy of our Finance and Accounting Services is that we provide outsourced solutions so your school can focus on its educational mission. Moreover, you receive the benefit of our extensive experience with California Charter Schools.

1. FINANCE and ACCOUNTING

Budgeting:

- **Annual and multi-year budgets including cash flows** – For existing clients, Vertex works with the school leader to create annual and multi-year budgets in time for submission to the State by July 1, and for new clients entering their first year of operations, in the spring or when services begin, Vertex will review the school's budget in time for submission to the State by July 1. Vertex strives to ensure that the annual budgets are strategic documents that capture the operations and direction of the school.
- **Budget revisions (as needed, on demand)** – Vertex revises budgets as needed to reflect changing circumstances at the school or in State funding.
- **Updated monthly budget forecasts** – Vertex tracks budget to actuals and updates the budget forecast on a monthly basis (if forecasts move materially off budget, we recommend a budget revision).

Financial Statements:

- **Monthly year-to-date financial statements** – Vertex prepares YTD financials compared to budget in time for the regularly scheduled board or committee meeting. Vertex makes the financials and presentation electronically available ahead of the meeting. For schools with board or committee meetings on or before the 15th of the month, Vertex will furnish the financials and presentation in time for (but not in advance of) the meeting. For schools with board or committee meetings on or before the 10th of the month, Vertex will furnish the financials and presentation (for the month prior to the previous month) ahead of the meeting.
- **Monthly cash flow projections** – Vertex monitors the school's cash position and tries to anticipate any cash shortfalls in future months so the school can adjust spending accordingly or attempt to secure cash flow loans.
- **Financial statement analysis (monthly)** – In addition to financial statements, Vertex provides a succinct PowerPoint summary and analysis of the financial statements so Board and staff can quickly focus on the salient financial issues facing the school.
- **Customized financial analysis** – Vertex performs reasonable financial analysis that the staff or board requests, e.g., providing a comparative analysis of the school's budget relative to industry norms, analyzing sustainability of programs such as food service or after school, scenario modeling (within reason), or fulfilling a request from the authorizing entity. Vertex will also provide customized reports (within reason) for grant proposals.
- **Support in resolving financial issues** – Vertex helps the school leader find solutions to financial issues by recommending budget changes and/or identifying sources of potential funding.

Accounting:

- **Setup of school's chart of accounts and general ledger** – Vertex sets up and maintains the school's chart of accounts, based on Vertex's standard structure which is designed to be compliant with SACS.
- **Customized account codes** – Vertex maintains limited customized account codes for unique features of the school program. These must be established at the beginning of the fiscal year to avoid re-coding of historic transactions.

- **Fund accounting** – Vertex can track revenue and expenditures by fund, e.g., implementation grant funds and expenses or Title I expenditures.
- **Transaction recording** – Vertex records in detail all transactions in a computerized accounting system.
- **Journal entries and account maintenance** – Vertex prepares and records journal entries and maintains the general ledger according to accepted accounting standards.
- **Bank reconciliation** – Vertex reconciles primary bank and investment accounts to general ledger monthly or upon receipt of statements. Revolving and petty cash accounts are reconciled quarterly or as required.
- **Account for capital outlay expenses** – Vertex records capitalized assets as provided by the school. On an annual basis, Vertex records related depreciation and amortization in the general ledger and reconciles expenditures to fixed asset listing.
- **Generate financial reports as requested** – Vertex can generate the following reports upon request: detailed account activity; bank register activity; summary of budget; expenditures by account or resource; cash balances; payroll register (for periods when payroll is processed by Vertex); revenues; general ledger account balances.

Accounts Payable & Receivable:

- **Revenue verification** – Vertex verifies that the school is receiving the correct amount of funds from State and Federal sources.
- **Revenue collection** – If the funds from the State or the county/district are not correct, Vertex tracks down the appropriate officials and alerts them of the problem. Vertex will use reasonable efforts to negotiate on behalf of the school in disputes with funding agencies over improperly calculated payments.
- **Accounts payable** – Vertex processes all invoices and, pending approval from the school leader or surrogate, pays the bills and codes them, based on school input, in the financial software, typically on a weekly schedule with limited rush payments as needed. Vertex checks to make sure there are no double payments or double billings on multiple invoices. Vertex troubleshoots vendor payment issues with the school. Vertex also verifies that funds are available to pay the bill.
- **Form 1099 processing** – Vertex prepares and sends 1099 Forms to vendors and government, provided that this SOW remains in effect at the end of the applicable calendar year and subject to the timely receipt of accurate and complete information and data from Client, in accordance with Vertex policies, throughout the Term and including for any portion of the applicable calendar year that preceded the provision of services under this SOW.

Purchasing:

- **Vendor selection** – Vertex provides guidance on vendors based on its experience with vendors around the State and country.
- **Purchasing assistance on big-ticket items** – Vertex can assist the school in its purchase or leasing of big-ticket items such as portables.

Government Financial Reporting:

Subject to timely receipt of information and/or materials from Client, Vertex provides the following:

- **Preliminary and final budget reports** – Vertex prepares and files the preliminary budget report by July 1st based on the board adopted budget and a final budget as required.
- **Interim financial reports** – Vertex prepares and files the two interim financial reports to the district or county by the December 15 and March 15 deadlines.
- **Audited financial reports** – Subject to timely receipt of information and/or materials from the auditor, Vertex prepares and files the unaudited financial report by September 15. Vertex supports the Client and the auditor in the preparation (by the auditor) of the final audited report by December 15.

Audit:

- **Audit support** – Vertex prepares financial documents for the auditors and works side-by-side with the auditors to help ensure a smooth and timely audit process. For clarification, the school is responsible to pay auditor fees. The school shall also provide all non-financial records required by the audit – e.g., attendance records, employee records, teacher certifications.
- **Audit compliance training** – Vertex helps the school leader and audit staff develop financial policies designed to meet requirements and help protect the school from financial mismanagement.
- **Single Audit Act of 1984** – Vertex provides support in school compliance with accounting related audit requirements, including the Single Audit Act of 1984.
- **IRS Form 990 support** (and the corresponding State form, if applicable) – Vertex supports the school and auditor in preparing Form 990 tax-exempt organization annual filing. (For clarification, fees for audit and 990 are paid by school and it is the school's and auditor's sole responsibility to ensure these forms are filed).
- The school is responsible for attendance and audit of employee work.

SB 740 compliance (Non-classroom based):

- **SB 740 budget compliance** – For non-classroom based schools, Vertex monitors budget compliance with SB 740 and alerts school to potential problems in meeting the full-funding determination.
- **Funding determination form** – Vertex completes and files the school's funding determination form based on school input. At Client's request and subject to staff availability, travel to and attendance at ACCS and State Board meetings by Vertex is available at the then-current discounted hourly fee schedule.
- Note that the school is responsible for compliance with policies and procedures associated with non-classroom based instruction.

2. BUSINESS CONSULTING

Vertex is a strategic thought partner to its clients and provides high-value support and guidance in the following areas:

- **Negotiations** – Vertex supports the school director and board with non-legal, business advice in negotiations related to issues such as MOUs, facilities, and SPED with districts, landlords, vendors, and others, including developing presentations and analyses to buttress the school's position.
- **Strategic budget development** – Vertex can assist the school director and board with strategic financial planning and budget scenario development.
- **Financing support** – Vertex assists clients in preparing loan packages and connecting the school with non-traditional/specialized funding sources such as New Market Tax Credits, Community Development Financial Institution (CDFI) resources, and philanthropic funds. Note: Vertex is not a registered municipal advisor but can assist the school in working with an advisor on a bond offering.
- **Legal services optimization** – Vertex can help clients think through and frame issues in preparation for engaging legal counsel, thereby assisting in a more efficient use of legal services costs.
- **Special projects** – Vertex performs business-related special projects within reason, such as modeling growth, compensation, and facilities scenarios, and providing an understanding of and analyzing food service and transportation options. (Note: due to State regulations, Vertex cannot complete the School Food Authority (SFA) application. However, Vertex provides assistance in understanding the process.) Vertex can also assist the school leader, within

reason, in the analysis and understanding of best practices regarding a structurally sound pay scale.

3. BOARD MEETING SUPPORT

- **Board meeting attendance** – Vertex attends regularly scheduled board and/or finance committee meetings in person or by teleconference (at most a total of one meeting per month and at least two meetings per three months), and presents its financial analysis presentation. Vertex can assist the board in staying in compliance with the Brown Act.

4. FACILITIES

- **Facility needs assessment and planning** – Vertex works with clients to help them refine their thinking about key facilities-related considerations and identify important facility requirements based on the school program and industry standards. Vertex helps clients think creatively about their facility needs and come up with workable solutions.
- **Prop 39** – Vertex helps the school prepare Prop 39 requests, including analyzing student data, and helps to manage timelines related to the Prop 39 process.
- **District negotiations** – Vertex will help the school negotiate deals with the district regarding facilities.
- **SB 740** – As State funding is available, Vertex prepares and submits SB 740 facilities reimbursements on the school's behalf.
- **Financial reporting to lender** - Vertex provides financial data to lenders for loan/bond covenants.
- **Facilities funding support** – Vertex provides financial data for compliance-related reporting on State facility funding programs such as Prop 1D.
- ***Facility acquisition/lease negotiation*** *– On a separate fee basis and subject to staff availability, Vertex can assist clients with business, non-legal advice in negotiating purchase and/or lease terms. The school's attorney should review these.*

5. COMPLIANCE and ACCOUNTABILITY

- Note that compliance and accountability are the responsibility of the school. Vertex will provide advice on some matters, but this information is not comprehensive. In addition, since rules, regulations and interpretations regularly change, schools should seek independent verification from their attorneys or other sources.
- **Mid-year internal review** – From time to time, Vertex may perform an internal review with client designed to help the school comply with many school regulations, or in preparation for a potential authorizer site visit. Using an Vertex-developed checklist, we assist the school staff in testing compliance in key areas, such as: Board resolutions and policies; risk management; food service; restricted funding; student and personnel files; and attendance reporting and student data.
- **ESSA compliance support** – Vertex will track the financial reporting and can help provide related backup necessary for the Every Student Succeeds Act (ESSA) compliance. On an hourly billable basis, Vertex can provide assistance on Local Control Accountability Plan (LCAP) development and related school and student performance analysis.
- **SPED compliance** – Vertex provides partial checklists and general information to help schools understand their responsibilities related to Special Education. Vertex assistance does not include educational program compliance and we recommend getting specialized assistance in this area to ensure complete compliance. Vertex assists the school in completing the following reports: Maintenance of Effort (MOE), Mental Health expenditure reporting, Excess Cost Report, and year-end reporting.

- **Funding compliance** – Vertex makes compliance recommendations regarding funding requirements, such as Federal PCSGP implementation grant funding and other restricted funds. Note that, as more information becomes available, ESSA compliance may be especially complex with many school obligations.
- **District and State regulation compliance** – Vertex can help the school identify areas where it may not be in compliance with district or State regulations.

6. CHARTER DEVELOPMENT and GRANTS ADMINISTRATION

- **Financial reports** – Vertex prepares customized financial reports for grant purposes, within reason.
- **Fund accounting** – Vertex sets up fund accounting to track direct and allocated costs to grants.
- **Public Charter School Grant Program (PCSGP)** – Vertex assists the school in preparing and submitting the PCSGP Quarterly Expenditure Report (QER) to the CDE, and manages the review/finalization process. Vertex can also provide guidance in the school's development of their PCSGP application budget.
- **Consolidated Application (ConApp)** – Vertex prepares the Consolidated Application parts 1 and 2 for eligible schools and files in the Consolidated Application Reporting System (CARS).
- **State Revolving Loan** – Vertex prepares the application for this loan program (up to $250,000).
- **After School Education and Safety Program (ASES)** – Vertex submits annual budget and quarterly expenditure reports.
- **School-Based Medi-Cal Administrative Activities (SMAA)** – Vertex completes quarterly reports.
- **Charter School Facilities Incentive Grant (CSFIG)** – Vertex completes semi-annual disbursement requests.
- **Deferral Exemption Application** – Vertex completes the application for the school.
- ***Charter renewal*** *– On a separate fee basis, Vertex can assist in preparing and advocating a charter petition for school renewal.*

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ATTACHMENT 1

ROLES AND RESPONSIBILITIES

Clarity on roles and responsibilities between Vertex and Client will help ensure high quality, timely business services. Table 1 below outlines the roles and responsibilities of both parties:

Table 1: Roles & Responsibilities

	Vertex	Client
Accounts Payable	▪ Timely and accurate check payments ▪ Payment of invoices according to client's approval policies ▪ Recordkeeping/processes adhering to generally accepted accounting standards for accuracy and security and approved by independent auditors ▪ Payment systems linked to financial statements and analyses for informed managerial decision-making ▪ Bank account reconciliations ▪ Invoice/payment research ▪ Advising clients on outstanding checks to ensure adequate cash availability	▪ **Submission of payment and deposit information; provision to Vertex of view-only access to bank account** o Weekly submission to Vertex of invoices, reimbursement requests, deposits, and other expenditures using Vertex forms and processes o Coding all expenses and non-State funding deposits using Vertex forms and processes and codes from the most recent budget. ▪ **Banking**: Monitoring and maintaining adequate bank account balances to meet expense obligations; securing view-only access to school bank account(s) for use by Vertex.

The accounts payable deadline / calendar referenced above shall be provided separately.

1. **LATE FEES and PROCESSING CHARGES**

Accounts Payable:

- **Weekly submittal**: Client must submit a weekly package conforming to Vertex forms and processes. The submittal shall contain invoices with appropriate coding, reimbursement requests, deposits, and/or other payment documents to Vertex using Vertex forms. If Client fails to submit this weekly package or fails to submit all necessary invoices and receipts to process payment, Client will be charged an additional processing fee of $50.
- As a courtesy, Vertex may waive the first two occurrences (i.e., up to $100) of the Weekly Submittal processing fee.

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APPENDIX A

EXCLUDED FINANCE AND ACCOUNTING SERVICES

The following services are not included in the Scope of Services; however, subject to staff availability, Vertex may agree to perform the following services, upon Client request, on a time and materials basis at the then-current discounted hourly fee schedule for finance and accounting clients (travel time is billed at ½ of the applicable hourly rate).

Client acknowledges and agrees that it is solely and exclusively responsible for the activities described below, and that Vertex shall have no liability to Client or to any other party (a) for the accuracy or completeness of any item that is included in the Scope of Services, to the extent that any inaccuracy or omission arises from Client-provided information, or from the failure of Client to perform any of the following excluded services, or (b) for not timely providing any item that is included in the Scope of Services that arises from Client's failure to properly or timely perform the following excluded services, or (c) for Vertex's inability to perform, upon Client's request, any of the following excluded services in a timely manner due to staff availability.

Payroll:

- **Payroll processing** – Vertex calculates and processes payroll and payroll-related payments/deductions for salaried and hourly employees based on information submitted by authorized Client representatives (excluding benefit accrual tracking such as vacation and sick time). Vertex works with the payroll processor to generate checks for signature by authorized Client representatives (or through electronic signature) or facilitates Direct Deposit at the Client's request. The fees set forth below include semi-monthly payroll processing.
- **Payroll reporting** – Vertex works with the payroll processor to prepare and file all required payroll reports for submission to Federal and State agencies and submits electronic payroll, payroll tax reports and payroll tax deposits to the appropriate authorities for a single EDD/tax ID number. For multiple reporting numbers, an additional fee will apply.
- **Payroll record maintenance** – Vertex keeps track of payroll information. Client is responsible for maintaining all employee files, including forms based on Vertex-provided template files.
- **W-2 processing** – Vertex works with the payroll processor to prepare and send Form W-2 to the school and to file Forms W-2 and W-3 with the Social Security Administration, provided that this SOW remains in effect at the end of the applicable calendar year, and subject to the timely receipt of accurate and complete information and data from Client, in accordance with Vertex policies, throughout the Term and including for any portion of the applicable calendar year that preceded the provision of Services under this SOW.
- **IRS, SDI, WC support** – Vertex assists in resolving payroll tax issues before the IRS and other Federal and State reporting agencies. Vertex also assists school with any State Disability, Workers Comp, or Unemployment Insurance claims by providing supporting payroll reports.
- **STRS/PERS and other retirement plan administration** – Vertex will help the school set up STRS/PERS accounts, and makes appropriate deductions and payments to the county for STRS and/or PERS based on information provided by the school. Note that in some cases it can take approximately 12 months to set up such contributions because of district/county delays. Also, some counties charge separately for this mandated service. The school is ultimately responsible for STRS/PERS account setup, administration and enrollments and any fees from outside parties including late fees and interest levied by STRS/PERS.

Benefits and Insurance:

- **Health benefits administration** – Vertex assists in guiding the school in the health benefits procurement process, and assists with re-quotes of insurance on an annual basis. Client is responsible for all benefit reporting under the Affordable Care Act, including without limitation the Forms 1094-C and 1095-C.
- **Insurance procurement** – Vertex provides financial information necessary for the liability insurance quote process.

Attendance and Data Reporting:

- **Local attendance reporting** – Vertex will provide support with monthly attendance reports based on school-provided data as outlined in the addendum to this Statement of Work.

- **State attendance reporting** – Using school-provided data, and at the school's request, Vertex will provide support on government attendance reports, including the 20-day report, P-1, P-2, and Annual Attendance Report. For specific support level, please refer to the Roles and Responsibilities in Attachment 1.

- **Non-attendance reporting** – Vertex will support school on CALPADS and CBEDS reporting. For specific support level, please refer to the Roles and Responsibilities in Attachment 1.

- **Attendance procedures assistance** – Vertex will provide assistance reviewing schools' attendance accounting procedures and advising on areas for improvement, although the school is ultimately responsible for keeping accurate attendance and ADA compliance.

- **Quarterly ADA analysis** – Vertex reviews ADA data to ensure the school is on track with projections, if Vertex is provided access by the school to their Student Information System.

- **Start of year setup and support** – Vertex will provide start of year systems setup and support to the school. If the school has not chosen a Student Information System ("SIS"), Vertex will assist the school leader in evaluating the school's need for an SIS. If the school has already sourced an SIS, the school may use the designated hours for general SIS support for an Vertex-supported SIS or other data service supported by Vertex. If the school asks Vertex to access, use or troubleshoot an SIS not supported by Vertex, hourly charges will apply for Vertex to learn and use the SIS. (Note: The school is responsible for taking accurate attendance, on a system provided by the school, at the school's expense.)

AGREEMENT FOR
CHARTER SCHOOL BUSINESS & ADMINISTRATIVE SERVICES

THIS AGREEMENT FOR CHARTER SCHOOL BUSINESS & ADMINISTRATIVE SERVICES (this "Agreement"), is entered into as of the latest date set forth in the applicable signature blocks below (the "Effective Date"), between **DELTA MANAGED SOLUTIONS, INC.**, to which reference is made herein as "DMS," and the client identified in the applicable signature block below, to which reference is made herein as the "School", in connection with charter school business and administrative services to be provided by DMS to the School, as described in the Scope of Services attached hereto.

1. **Services.** The School hereby engages DMS as an independent contractor during the Term (as defined below), and DMS hereby accepts such engagement, to perform, as requested by the School, those services set forth in the Scope of Services attached hereto as **Exhibit A** (the "Scope of Services, " and the services described therein, the "Services"). The School acknowledges and agrees that DMS may perform the Services at any suitable time and location as DMS chooses. DMS may, upon written notice to the School, suspend its performance of the Services if and for so long as: (i) any fees or other outstanding amounts owed to DMS hereunder remain unpaid; or (ii) the School is in breach of any of its representations, warranties or covenants under Section 2.B. DMS shall immediately lift such suspension and recommence the Services upon the School's resolution of the applicable breach to DMS's reasonable satisfaction. DMS shall have no liability or obligation to the School in connection with any such permitted suspension.

2. **Representations, Warranties and Covenants.**

   A. DMS. DMS hereby represents and warrants the following to the School, and agrees to abide by the following covenants:

      1. DMS shall not receive a fee from any source other than the School for the Services, except as may be disclosed to the School in writing, and DMS has no arrangement with respect thereto with any party other than the School regarding such Services.

      2. Upon the expiration or termination of this Agreement, DMS shall return to the School any and all property, documentation, records and confidential information that is the property of the School.

      3. DMS is an independent private business and is not acting in any other professional capacity than as represented in this Agreement and the Scope of Services.

   B. The School. The School hereby represents and warrants the following to DMS, and agrees to abide by the following covenants:

      1. Prior to the Effective Date, the School provided DMS with (i) every financial statement DMS requested, for each period DMS requested, in audited or unaudited form as DMS specified (the "Financial Statements"). As applicable, the Financial Statements include, but are not limited to, balance sheets and statement of income, retained earnings, and cash flows. All Financial Statements provided to DMS are accurate; and (ii) accurate and complete copies of its federal income tax returns for

each of the three (3) prior tax years ("Tax Returns"). Following the Effective Date, the School will provide DMS with updated Financial Statements and Tax Returns as prepared and filed during the Term, as well as any additional financial documents, materials and information that DMS may reasonably request from time-to-time in order to verify the School's current financial health and condition. All such Financial Statements, Tax Returns and additional information and documentation shall be true and correct at the time submitted to DMS.

2. If the School has audited Financial Statements, the School has not received any significant audit findings or corrective actions in any of the prior three (3) years, and will immediately notify DMS of any such findings or corrective actions received during the Term.

3. At the time of entering into this Agreement the School has, and throughout the Term it will continue to have, the ability to meet all of its financial obligations as they become due, determined assuming resources are utilized only as permitted by the School's applicable funding sources (e.g., that grant funds are only utilized for expenditures permitted to be paid by such funds under any applicable restrictions). If prior to entering into this Agreement or any time during the Term, the School knows or becomes aware that it does not have the ability to meet all of its financial obligations as they become due, then the School shall make such financial disclosure to DMS.

4. The School is not currently, and during the Term it will not be, materially delinquent or in default of any outstanding loan, employee compensation or other obligation, lease agreement (including any rent owed thereunder), grant or funding agreement, or any other agreement material to the School's business activities. "Materially delinquent" shall mean an amount past due by fifteen (15) or more days, where such delinquency has not been excused in writing by the applicable creditor or lender (other than employee compensation, which shall be deemed past due if not paid at the time owed).

5. Pursuant to its fiscal procedures and policies manual, the School has, and shall maintain during the Term, internal controls and procedures in place for the School to provide DMS with information that DMS requests in order for the School to meet its recordkeeping, reporting and other obligations under the Charter (as defined below) and all applicable laws.

6. The School's business and activities are, and during the Term shall continue to be, conducted in accordance with all applicable laws, rules and regulations, as well as all obligations imposed under the School's charter with the applicable school district or other governmental authority ("Charter"). The School is not aware, and has not received any notice or other communication (whether written or oral) of: (i) any actual or potential violation of its Charter or related laws, rules or regulations, or any actual or potential revocation, nonrenewal or surrender thereof, (ii) any internal control deficiencies, financial reporting failures, funding disputes, repayment demands, compliance deficiencies or allegations of fraud or misuse of public funds,

or (iii) any other issue that could result in the inability of the School to perform its business and activities as currently conducted or that could frustrate DMS's ability to perform the Services as contemplated herein, or impose any additional requirements on DMS including the provision of records, financial analyses, testimony or additional support beyond the scope of the Services. The School is not aware of any other issue reasonably likely to increase the time, staffing, risk or cost required for DMS to perform the Services.

7. The School is not currently, and has not within the past five (5) years been involved in, or threatened to be involved in, any litigation, arbitration, administrative proceeding, investigation, subpoena or audit inquiry, including without limitation, litigation relating to any crime or other misconduct involving or relating to fraud, embezzlement or other financial misdeeds, or a false statement.

8. None of the School's current or former directors (or members of other similar governing body) or officers are currently incarcerated, serving a sentence of imprisonment imposed upon adjudication of guilty, or under indictment for a felony or any crime or other misconduct involving or related to fraud, embezzlement or other financial misdeeds, or a false statement.

9. The School has not been subject to the termination, cancellation, suspension or non-renewal of any contract with a federal, state or local governmental authority, including, without limitation, any grant agreement or subgrant agreement (but excluding any termination, cancellation, suspension or non-renewal of any of the foregoing that is not the result of the School's misconduct or other breach of contract).

10. In the event of the School's breach (or receipt of notice identifying a potential breach) of any of the foregoing representations, warranties or covenants, the School shall immediately notify DMS in writing (which notice shall include a description of the representation, warranty or covenant breached or alleged to be breached). The School shall provide DMS with a copy of any such notice, as well as any supporting information and documentation that DMS may reasonably request. The School shall authorize its legal counsel, independent auditor, and other persons related to the breach or potential breach to communicate directly with DMS with respect thereto, to the extent reasonably necessary for DMS to perform the Services.

11. The School shall negotiate with DMS in good faith to enter into a separate written agreement for any additional services required as a result of the School's breach of this Section 2.B, it being understood by the parties that the foregoing shall not be included in the Services or governed by this Agreement. DMS shall not be obligated to commence any such additional services unless and until a separate written agreement is executed by the parties.

12. The School acknowledges and agrees that DMS shall have no liability or obligation to the School in connection with any disclosure required by the School under this Section 2.B, including, without limitation, any obligation to assist the School in

resolving the issue disclosed or to provide any advice or services related to such resolution unless agreed by DMS in accordance with Section 2.B.11, and all liability for the foregoing shall remain with the School.

3. **Agreements of DMS.** DMS hereby agrees as follows:

   A. DMS will provide, as requested by the School, Services that reasonably conform to the Scope of Services. The School shall have thirty (30) days following the performance of any Services or the delivery of any work product in order to notify DMS of any alleged non-conformity in such Service or work product (any such notice, a "Notice of Non-Conformity"). Promptly following its receipt of a Notice of Non-Conformity, DMS shall undertake commercially reasonable efforts to correct such non-conformity by re-performing the Service or re-delivering the work product, as applicable. The foregoing re-performance by DMS shall be the School's sole remedy with respect to any non-conforming work product or Services under this Agreement. All Services or work product shall be deemed to have fully conformed with the Scope of Services if a Notice of Non-Conformity is not received within such thirty (30)-day period.

   B. In providing such Services, DMS will make its experience and personnel available to assist the School.

   C. During the Term, DMS may represent, perform services for, and contract with as many additional clients, persons or companies as DMS, in its sole discretion, sees fit, provided that such performance does not interfere with DMS's performance of the Services under this Agreement.

4. **Term of the Agreement.** The term of this Agreement shall be forty-four (44) months, for the period beginning on the Effective Date and unless earlier terminated in accordance with Section 10 or renewed in accordance with Section 6, ending on June 30, 2030 (such period, the "Term").

5. **Compensation.** DMS shall receive the following amounts in consideration of its performance of the Services:

   A. Implementation Fee. A one-time Implementation Fee of $30,000 shall be earned by DMS on the Effective Date. Payment of the Implementation Fee shall be deferred until and due on January 1, 2027. The Implementation Fee shall be in addition to the Service Fee payable to DMS.

   B. Service Fee. The School shall pay DMS a service fee equal to 1.8% of total annual School revenues, excluding revenue received through the California Community Schools Partnership Program ("CCSPP"), for the first eight months of the Term. The School shall pay DMS a service fee equal to 1.3% of total annual School revenues, excluding CCSPP revenue, for the remaining 36 months of the Term (the "Service Fee").

   Each monthly Service Fee installment shall equal one-twelfth of the applicable annual Service Fee. The Service Fee shall accrue beginning November 1, 2026. Payment of the November and December 2026 installments shall be deferred until January 1, 2027. On January 1, 2027, the School shall pay the November and December 2026 installments, together with the January 2027 installment. Beginning February 1, 2027, each monthly installment shall be due on the first day of the applicable month.

Monthly payments shall be based on the most recently approved School budget available (the "Initial School Budget") and shall include adjustments needed for changes in projected revenues during the applicable fiscal year. The final Service Fee payable to DMS for each July through June fiscal year during the Term shall be based on the final Unaudited Actuals using P-2 Average Daily Attendance ("ADA") as originally reported.

The School shall make a true-up payment to DMS equal to the difference between the Service Fee calculated using the Initial School Budget and the Service Fee calculated using the Unaudited Actuals. Any true-up payment shall be due within 30 days after the Unaudited Actuals are finalized.

Notwithstanding the foregoing, the Service Fee shall be calculated using originally reported P-2 ADA. Any subsequent revenue reductions resulting from reductions to ADA shall not result in a corresponding reduction to the Service Fee for the applicable fiscal year.

DMS's Service Fee covers all Services set forth in the Scope of Services attached hereto and unless expressly provided in this Agreement or the Scope of Services includes all software, travel, shipping, and other out-of-pocket costs.

6. **Contract Renewal.** This Agreement shall be renewable for consecutive single or multiple fiscal year terms by the mutual agreement of the parties, if pursuant to DMS's discretion the School qualifies for a multiple fiscal year agreement, each such term beginning at the end of the prior period's agreement. Pricing for future years will be negotiated at the time of renewal.

7. **Entire Agreement; Amendments.** This Agreement, together with the Scope of Services, is the entire agreement between the parties respecting the subject matter hereof and supersedes any and all prior and contemporaneous understandings, agreements, representations and warranties, both written and oral, with respect to such subject matter. This Agreement may be amended only in a writing signed by all of the parties hereto. This Agreement is renewable by amendment, subject to all terms and conditions herein unless otherwise agreed by the parties.

8. **Assignment.** This Agreement may not be assigned by either party hereto without the written consent of the other party, with may be granted or withheld in such party's sole discretion.

9. **Consent of DMS.** During the term of this Agreement, the School shall not seek any third party to perform alternative services for the School which would in any way reduce the Services to be performed under this Agreement, as described in the Scope of Services attached hereto, without the prior written consent of DMS, which shall not be unreasonably withheld.

10. **Termination.** Either party hereto may terminate this Agreement for cause, which shall mean a material breach by the other party of any of their representations, warranties, covenants or obligations under this Agreement (including, without limitation, the breach of any of the School's payment obligations hereunder or any of the representations, warranties and covenants under Section 2.B), upon written notice to the other party. Such termination shall be effective: (i) five (5) days following the other party's receipt of such notice if such breach is based on the failure to pay any fee hereunder; (ii) thirty (30) days following the other party's receipt of such notice for any other breach, in each case if such breach remains uncured following the expiration of such period; or (iii) thirty (30) days following the other party's receipt of such notice for any other breach that cannot be cured. Upon termination by either party, DMS shall be paid the compensation as described under Section 5 incurred through the date of termination. For the avoidance of doubt, the implementation fee is non-refundable.

11. **Information.**

    A. **Ownership and Accuracy; Indemnification.** The School, its officials, staff, and board will be providing DMS various data, records, studies, computer printouts and other information and representations as to the facts relating to the School and its operations and performance under this Agreement (including, without limitation, those representations, warranties and covenants set forth in Section 2.B). DMS will be using and relying upon such data, records, studies, computer printouts, representations, warranties, covenants and other information provided by the School in the preparation of DMS's work products and otherwise in the performance of the Services. All such data, records, studies, computer printouts and other information, and compilations created therefrom, are considered as and shall remain the property of the School. Notwithstanding the foregoing, DMS's proprietary materials such as templates and models used to analyze any information received from the School is, and shall not be, the property of the School. DMS shall not be obligated to establish or verify the accuracy or completeness of the information furnished to DMS by the School, its officials, staff, or board, and DMS bears no liability for any such information ultimately deemed to be false, misleading, inaccurate, violating the intellectual property rights of any third party, or otherwise violating any law, regulation or order. In the event of: (i) any determination that the information provided by the School to DMS is false, misleading, inaccurate, violates the intellectual property rights of any third party, or otherwise violates any law, regulation or order; (ii) the School's breach of its representations, warranties and covenants set forth in Section 2.B; or (iii) the intentional misconduct or fraud of the School or its agents, the School shall defend, indemnify and hold DMS, its directors, officers, employees, shareholders, agents and representatives harmless from and against any claim, suit, proceeding, loss, damages, or liability of any kind (including, without limitation, reasonable attorneys' fees and costs of recovery in enforcing DMS's rights under this Section 11.A) arising from or related to the information provided by the School, its officials, staff, and board to DMS, such misconduct, or the breach of such representations, warranties and covenants, as applicable. The foregoing obligations shall survive the expiration or termination of this Agreement.

    B. **Confidentiality.** The School and DMS agree that each will ensure no use, dissemination, or disclosure of any confidential information of the other party to any person, firm or business, except as necessary to perform the obligations or exercise the rights or privileges of the receiving party set forth in this Agreement and the Scope of Services, and then only as agreed by the parties. Each party agrees it will receive all confidential information in trust and confidence and it will treat all confidential information with the same degree of care as it accords to its own confidential information of like sensitivity, but in no event less than a commercially reasonable level of care.

12. **Standards.** DMS shall perform the Services in accordance with competent professional standards within the industry in which DMS practices. DMS shall not be liable for mistakes of judgement or other actions taken in good faith unless such error results from an intentionally wrongful or grossly negligent act of DMS. The liability of DMS to the School for any breach of these standards arising out of or related to this Agreement or the Services performed hereunder shall not exceed the total amount of the fees paid to DMS under this Agreement.

13. **Severability.** If any provision of this Agreement is unenforceable or invalid under any applicable law or is so held by applicable court decision(s), such unenforceability or invalidity shall not render this

Agreement unenforceable or invalid as a whole. In such event, such unenforceable or invalid provision shall be changed by the parties and interpreted so as to best accomplish the objectives of such unenforceable or invalid provision as originally contemplated by the parties within the limits of applicable law or court decision(s).

14. **Waiver.** The failure of either party to require performance by the other party of any provision hereof shall not affect the full right to require such performance at any time thereafter unless otherwise agreed by the parties in writing; nor shall the waiver by either party of a breach of any provision hereof by the other party be taken or held to be a waiver of the provision itself with respect to subsequent breaches thereof unless otherwise agreed by the parties in writing.

15. **Counterparts; Scan/Facsimile.** This Agreement may be executed in counterparts, each of which will be deemed an original, but all of which together will constitute one and the same agreement. A signed copy of this Agreement delivered by facsimile, email or other means of electronic transmission (including via DocuSign®) will be deemed to have the same legal effect as delivery of an original signed copy of this Agreement.

16. **Governing Law.** This Agreement shall be construed in accordance with the laws of the State of California. Except for a claim for indemnity brought by DMS pursuant to Section 11.A, DMS and the School agree that no legal action may be brought against the other party regarding any alleged breach of this Agreement more than the earlier of: (i) two (2) years after the date the claim giving rise to such action became known by the party asserting the claim or exercising reasonable diligence should have been known to that party; or (ii) two (2) years after the expiration or termination of this Agreement.

17. **Notice**. All notices, requests, consents, claims, demands, waivers, and other communications hereunder shall be in writing and shall be deemed to have been given: (A) when delivered by hand (with written confirmation of receipt); (B) when received by the addressee if sent by a nationally recognized overnight courier (receipt requested); (C) on the date sent by facsimile or e-mail of a PDF document (with confirmation of transmission) if sent during normal business hours of the recipient, and on the next business day if sent after normal business hours of the recipient; or (D) on the third (3rd) day after the date mailed, by certified or registered mail, return receipt requested, postage prepaid. Such communications must be sent to the respective parties at the addresses indicated on the signature page (or at such other address for a party as shall be specified in a notice given in accordance with this Section).

18. **Independent Contractor.** DMS's relationship to the School is and shall remain at all times during the Term as that of an independent contractor. Nothing in this Agreement or in the activities contemplated by the School and DMS shall be deemed to create an agency, partnership, employment, or joint venture relationship between the School and DMS. The School acknowledges that DMS is not an accounting or law firm, and no services or written or oral communications made by DMS during the course of providing services are or should be construed as tax or legal advice. DMS neither assumes nor underwrites any liability of the School and acts only as a provider of the Services, which are ministerial in nature. In the event the School hires an employee of DMS within six (6) calendar months of that employee working for DMS, the School shall pay to DMS a finder's fee equal to twenty-five percent (25%) of (i) the employee's annual salary at time of hire as paid by the School, or (ii) the employee's most recent annual salary at DMS, whichever is greater, and which shall be due and payable to DMS immediately upon hire and which obligation survives the termination of this Agreement. The parties acknowledge and agree that such amount is a reasonable estimate of DMS's damages in the event of such breach and not a penalty.

19. **Drafting**. The parties agree that this Agreement is the product of joint draftsmanship and negotiation and that should any of the terms be determined by a court, or in any type of quasi-judicial or other proceeding, to be vague, ambiguous and/or unintelligible, that the same sentences, phrases, clauses or other wordage or language of any kind shall not be construed against the drafting party in accordance with California Civil Code Section 1654, and that each party waives the effect of such statute.

20. **Government Code.** DMS and its representatives are not public officials or participating in governmental decisions, as those terms are used in Section 87100 of the California Government Code or otherwise. No actions or opinions necessary for the performance of DMS's duties under this Agreement will cause DMS to be a public official or to be participating in governmental decisions, as those terms are used in Section 87100 of the California Government Code or otherwise.

IN WITNESS WHEREOF, this Agreement has been executed and delivered for and in the names and on behalf of the School and DMS as of the date set forth above.

SCHOOL:

Amethod Public Schools

- Benito Juraez Elementary
- Downtown Charter Academy
- Richmond Charter Academy
- John Henry High School

By:_____

Name: Adrienne Barnes

Title:_____

Date:_____

Address:_____

_____

DMS:

DELTA MANAGED SOLUTIONS, INC.

By:_____

Name: Joanne Fountain

Title: Chief Executive Officer

Date:_____

Address:_____

_____

EXHIBIT A
SCOPE OF SERVICES

In performing under this Agreement, DMS shall perform services that reasonably conform to those as described below:

IMPLEMENTATION AND TRANSITION SERVICES

- Upon execution of this Agreement, DMS shall begin implementation and transition services. DMS and the School shall establish an implementation plan that identifies required records, system access, banking access, approval workflows, responsible staff, and target dates. The School shall timely provide the records, access, approvals, and staff participation reasonably required for implementation.

- DMS shall begin Accounts Payable services on November 1, 2026, provided the School has timely supplied the vendor records, outstanding invoice information, banking access, approval authorizations, and other information reasonably required to process payments. Other services shall begin according to the implementation plan and the terms of this Agreement.

- The School's prior service provider shall remain responsible for preparing and submitting the School's 2026-27 First Interim Budget. DMS shall provide reasonable transition coordination and financial information available to DMS but shall not be responsible for completing or submitting the 2026-27 First Interim Budget.

- During the transition, DMS shall provide consultation and training to School staff to establish best practices for financial operations, internal controls, purchasing and Accounts Payable workflows, financial reporting, record retention, and assignment of responsibilities between DMS and School staff.

- During the transition, DMS shall provide training to the School's board regarding its fiduciary responsibilities and the review and use of financial reports. Training may include the board's review of budgets, cash flow reports, balance sheets, income statements, budget-to-actual reports, warrant reports, and other financial information presented for board oversight and decision-making.

FORENSIC ACCOUNTING AND FINANCIAL RECONSTRUCTION SERVICES

- As needed during implementation and transition, DMS shall provide forensic accounting and financial record reconstruction services reasonably necessary to determine the accurate financial position and financial reporting status of the School. This work may include review and reconciliation of the general ledger, bank accounts, accounts receivable, accounts payable, payroll records, restricted funds, debt obligations, and prior financial reports.

- DMS shall identify material gaps, unsupported balances, and inconsistencies found in the records reviewed and shall recommend or prepare appropriate correcting entries and reporting updates. The School shall provide timely access to available records and shall remain responsible for approving correcting entries and for representations concerning the completeness and accuracy of information supplied to DMS.

- These services are limited to establishing a reliable financial and reporting baseline for ongoing operations. They do not include an investigation of suspected fraud or misconduct, an independent audit or attestation, litigation support, expert witness services, or legal opinions unless the parties enter into a separate written agreement for such services.

EXCLUDED SERVICES

- Payroll processing and issuance are not included in this engagement. The School's existing payroll processor shall continue to calculate and run payroll and issue employee pay. DMS may record, track, and reconcile payroll results as part of the Fiscal Services but shall not calculate payroll or issue employee pay.

- Administration of the School's 401(k) plan is not included in this engagement. The School's existing broker or third-party administrator shall continue to administer the 401(k) plan.

- Retirement reporting and administration, including CalSTRS and CalPERS reporting if applicable, are not included in this engagement.

- CALPADS data preparation, reporting, and submission are not included in this engagement. The School shall remain responsible for all CALPADS data and reporting.

- If the School later requests payroll processing, retirement reporting, or another service excluded from this Scope of Services, the parties shall address that work through a separate written agreement.

FISCAL SERVICES:

- DMS shall provide and administer a comprehensive web-based accounting system, including all requisite fund accounting and general ledger and accounts payable/receivable modules (the "Accounting System"). The Accounting System will be fully SACS-compliant and capable of producing standardized SACS reports for financial reporting to the School's authorizer and other public agencies as required. The Accounting System will be accessible for viewing by authorized School staff, state and local entities for review and audit reconciliation. The School shall be responsible for the cost and maintenance of the hardware and/or software and any other costs, if any, to establish any local internet connections to access the web-based Accounting System from the school site.

- DMS shall provide ongoing regular reporting of fiscal status to the School's board and staff. This shall include attendance at select board meetings requiring DMS participation. Such attendance may be by electronic means. Board meeting attendance, whether electronic or in-person, is limited to events requiring DMS participation, and a DMS representative will not be required to generally attend every board meeting. The School shall be responsible for timely notifying DMS of scheduled board meetings at which DMS attendance is requested. The School must specifically request actual attendance in writing, and absent circumstances warranting special/emergency board meetings, timely notification shall be one (1) week in advance absent prior scheduling conflicts. DMS must be provided the board agenda for review of DMS-related items prior to public posting.

- DMS shall coordinate and assist with the School's budgeting process, including preparation of the original budget and all interim budgets, revising and discussing with School staff and/or

Finance Committee members (if applicable), providing professional advice on actual and projected line-item revenues and expenditures, attending budget approval board meetings if needed, and preparation and filing of authorizer-required and State-required budget forms.

- DMS shall provide advisory services in relation to the School's monthly cash flow needs, including computation of expected monthly revenues based on current and projected Average Daily Attendance (ADA) (as provided by the School), coordination of expenditure timing to match revenue flow (see Scope of Services - Purchasing/Procurement below) and other similar services as required.

- DMS shall assist the School in developing a satisfactory system of financial controls to ensure financial stability, including working with the School to develop a Fiscal Procedures & Policies Manual, if requested. School staff is responsible for implementing the accounting and fiscal controls and procedures as outlined in the School's approved policies and procedures.

- DMS shall assist the School in establishing and maintaining an external bank account(s) outside of the County Treasury and will administer and reconcile all banking transactions through this external bank account(s) and the School's County Treasury account(s). Accounts will be held in the School's name; DMS will hold no School bank account(s), nor be a signatory on School account(s).

- DMS shall work directly with the School's chosen independent auditor regarding the School's annual audit to ensure all necessary financial information is provided in a full and timely manner. DMS shall not be involved in the attendance portion of the audit except to prepare reports using attendance data provided by the School (see Scope of Services - Compliance/Reporting below) and to provide copies of the School's P-1, P-2, and Annual ADA reports to the auditor as needed.

PURCHASING/PROCUREMENT:

- The School shall be responsible for initial creation and approval of all purchases, including inputting such orders into the accounting system. The School is responsible for ensuring that all items ordered are suitable for public educational purposes (e.g. non-religious materials). Once purchases are approved by the School's authorized staff, the School shall further be responsible for delivering approved purchase orders (POs) to vendors (i.e. placing the order). All POs shall reflect School as the shipping and billing address (which may include School staff addresses for shipping if authorized by School). Once the order is received by the School, School staff is responsible for marking items as received, including marking items as received in the accounting system.

- Invoices shall be sent to the School. Once School approves invoices for payment, the School shall forward all invoices to DMS via DMS SHARE within five (5) business days of receipt. DMS shall enter all invoices into the accounting system for payment, matching invoices to existing approved and received POs where applicable. For invoices without a corresponding PO, the School's submission of the invoice to DMS via SHARE shall be considered approval for payment.

- Assuming School has adequate cash flow, at least every ten (10) business days, DMS shall prepare a payment voucher containing all approved invoices to date, print all checks, and deliver all checks to School for review and signature; or add signature electronically to send directly to the vendors, integrating accounts payable with Fiscal Services as described in this Scope of Services

for payment timing optimization and coordination of purchasing activities to coincide with timing of revenue limit receipts. ACH may be used when available.

- DMS shall make all received invoices sent directly to DMS by the vendor available in PDF format to the School via password-protected access to DMS SHARE, so that authorized School staff may review all current and prior invoices online (dating back to the first non-implementation month of DMS-provided services to the School). Scanning and uploading of such invoices shall generally occur within no more than ten (10) business days of receipt of invoice by DMS absent extenuating circumstances.

- Throughout the purchasing and accounts payable process, all account activity will be visible to School staff on the accounting system, showing the amount paid from each account code, including from individual student accounts if any. The point at which transactions become visible in the accounting system depends on the purchasing method chosen by the School.

- On a monthly basis, DMS shall prepare and deliver a summary and detail warrant report to the School's Board for review and approval on the Board's consent agenda, showing all non-payroll-related payments made in the prior month. Payroll-related payments are not included in the monthly summary and detail warrant report. The School and its payroll processor shall remain responsible for maintaining payroll registers and evidence of payroll payments.

- School is responsible for aligning all purchases with Board-approved purchasing policies and obtaining all required board approval or ratification for purchased items. All employee reimbursements must be accompanied by School approval for payment. Employee reimbursements will be processed in the same manner as vendor invoices but prioritized for payment at the earliest available payment batch.

- DMS shall reconcile purchasing activities with the School's external banking account(s). Accounts will be held in the School's name; DMS will hold no School bank account(s), nor be a signatory on School account(s).

- School shall minimize the use of on-site checks to critical time-sensitive payments only. In the event the School must use an on-site check, School shall immediately provide DMS with a scanned copy of the check and documentation of the item paid, at the time of the on-site check writing. School agrees to provide DMS with view-only online access to all School bank accounts (including credit card accounts).

- DMS shall assist School in obtaining a business credit card for use by School staff, if requested and subject to the School's qualification. School shall not use debit cards linked to the School's main operating account unless no credit card accounts can be obtained. For credit card purchases, DMS shall consider the credit card statement as the invoice for recordkeeping and audit purposes and shall consider receipt of the statement as authorization for payment of the credit card balance in full. All underlying receipts and documentation for individual credit card purchases shall be retained by School staff on-site.

- At the School's request, DMS shall assist the School in developing and approving a fixed asset capitalization policy, clarifying what items constitute fixed assets for accounting purposes. The School shall implement and maintain an updated on-site physical inventory of fixed and non-capitalized assets based on the approved policy and shall provide appropriate reporting to DMS

of such inventory in order to coordinate with Fiscal Services as described in this Scope of Services. DMS shall be responsible for maintaining the fixed asset register in the accounting system, computing depreciation and average life, and coordinating such fixed asset register with auditors during the School's annual audit.

COMPLIANCE/REPORTING:

- At the School's request, DMS shall assist the School in preparing and submitting all state-required attendance reports, including but not limited to 20-day, P-1, P-2, and Annual ADA reports, from raw attendance data provided by the School. DMS shall have no responsibility for verifying the accuracy of raw attendance data as provided or for preparing weekly or monthly attendance summaries from the School's student information system.

- DMS shall assist the School as needed with submitting the Consolidated Application and Reporting System (CARS) reporting, federal Cash Management quarterly reporting, SB740 funding determination forms and/or Facility Grant applications, special education maintenance of effort (MOE) reporting, Quarterly Benchmark Reporting under the Public Charter Schools Grant Program, ESSA per-pupil expenditure (PPE) reporting, and related state and federal program compliance and budget reporting. School shall be responsible for all CALPADS data and reporting, LCAP creation (except for minimum proportionality percentage calculations and goal/service expenditure estimates or equivalent LCAP financially-related reporting, which DMS shall provide), SARC preparation (except for per-student expenses and teacher salary information which DMS shall provide), and all State-mandated testing. School shall be responsible for forwarding any requests for information or submittals received from the California Department of Education (CDE) (or other agencies to which the School is required to provide a response), for which the School requests DMS's assistance in providing response for any financially related portions, to DMS's offices immediately upon receipt.

- DMS is not responsible for preparation or submittal of federal and state income tax forms relating to the School's tax-exempt status, including but not limited to IRS Form 1023, IRS Form 990, FTB Form 3500, and FTB Form 199. These forms are generally handled by the School's attorney or independent auditor, respectively. DMS shall timely provide all financial information requested by the School, attorney, or independent auditor to timely complete these filings.

DMS and the School shall be jointly responsible for training of the School, its officials, and staff regarding the use of any software or ministerial coordination required between DMS and the School. The School, its officials, staff, and parents agree to comply with and adhere to any licensing requirements of any and all software acquired and implemented by DMS according to all terms and conditions of use for such software.

2026 - 2029

CSMC Proposal w MSA:

Amethod Public Schools

25+ YEARS OF EXPERIENCE. BUILT ON TRUST. FOCUSED ON THE FUTURE.

Created By:

CSMC
41689 Enterprise Circle N Ste 222
Temecula, CA 92590
888.994.CSMC

Prepared for:

Adrienne Barnes

Chief Executive Officer

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Executive Summary

Strategic Transition. Strong Foundation

25+ years of charter-school experience, built around the needs of school leaders.

CSMC is excited to be considered by Amethod Public Schools as a back-office service partner and provider. We are confident in our ability to provide the immediate strategic transitional support Amethod Public Schools is seeking for the 2026 - 2027 school year.

Our proposal includes a timeline and transitional planning leading to full financial back-office support implementation completed by November 2, 2026.

150+	90+	25+
SCHOOLS SERVED	TEAM MEMBERS	YEAR SUPPORTING CHARTER SCHOOLS

WHY CALIFORNIA CHARTER SCHOOLS CHOOSE CSMC

01 California Expertise

More than 25 years supporting California charter schools and navigating the state's financial, compliance, and reporting requirements.

02 Audit Ready

Organized financial records, proactive preparation, and responsive coordination throughout the audit process.

03 Strong Relationships

Extensive experience working with authorizers, auditors, legal partners, school boards, and other charter-school stakeholders.

04 Responsive Team

Accessible specialists who provide practical solutions, clear communication, and dependable follow-through.

CALIFORNIA EXPERTISE YOU CAN COUNT ON

CSMC understands California's financial reporting, audit, authorizer, and state and federal compliance requirements. Our team stays current as regulations and expectations evolve.

We work alongside school leadership to keep deadlines visible, clarify responsibilities, and provide the timely information leaders and governing boards need to make informed decisions.

CSMC brings charter-school experience, practical systems, and coordinated support to the work behind your mission.

CSMC History

Mid 1990s - Charter School Inspiration

CSMC's story begins with founder Sandro Lanni, who became interested in the charter school movement while exploring educational opportunities for his own children.

1999 - Temecula Preparatory School

Sandro co-founded Temecula Preparatory School and served as its volunteer Board Treasurer, gaining firsthand experience with the financial and operational needs of charter schools.

2001 - CSMC Established

As other schools began seeking guidance and support, Sandro founded CSMC to help charter schools navigate financial management and operational challenges.

Supporting Schools Today

Over the past 25+ years, CSMC has grown into a dedicated team supporting charter schools with financial expertise and operational partnership.

We don't just understand your challenges. We have navigated them ourselves.

Our leadership includes former charter-school founders, administrators, and authorizers. We understand what it takes to lead a school, support a governing board, and met authorizers and auditor expectations.

Serving schools in CA, NV, and TN.

Implementation Strategies and Proposed Preliminary Timeline

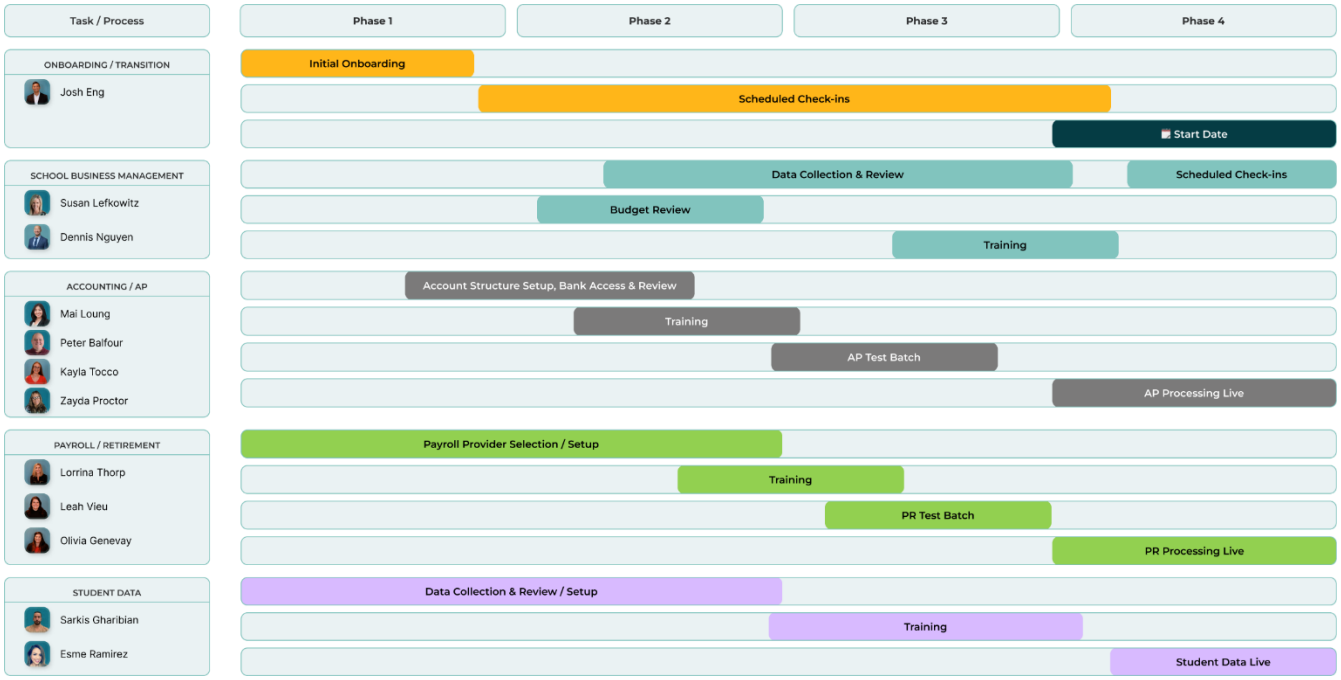
A Proven, Collaborative Approach for a Seamless Transition.

CSMC is prepared to begin transition planning immediately, with full implementation targeted for December 31, 2026. Our phased approach maintains continuity, minimizes disruption, and establishes clear responsibilities across Amethod Public Schools, CSMC, and the current service provider, when applicable.

Transfer of Information and Processes

The project goal is to ensure that CSMC's work is aligned with Amethod Public Schools's leadership and Governing Board's expectations and designed to maximize engagement, cooperation, and confidence from the District. An integral part of this transition plan will be to conduct a thorough assessment of existing processes, fiscal policies, and overall financial viability and health of the school.

PRELIMINARY TRANSITION TIMELINE



CORE TRANSITION WORKSTREAMS

01 DISCOVERY & COORDINATION

Assess current processes, fiscal policies, systems, reporting requirements, and operational needs. Regular transition meetings keep decisions, dependencies, and responsibilities visible.

02 FINANCIAL SETUP & BUDGET ALIGNMENT

Collect and review financial data, configure the accounting structure, transfer current budgets, and align account codes with authorizer and audit expectations.

03 TRAINING & OPERATIONAL READINESS

Clarify roles, establish standing calls, train school staff, and complete test cycles before financial, payroll, and student data processes go live.

04 COMPLIANCE & GOVERNANCE

Build board dates, authorizer deadlines, and reporting requirements into a shared calendar so leadership and the governing board have time to review materials.

READY FOR ONGOING SERVICE

STANDING CALLS	LOOKING AHEAD	BOARD SUPPORT
A recurring meeting rhythm keeps priorities, decisions, upcoming deadlines, and ownership visible	A shared compliance calendar connects reporting requirements with board and authorizer due dates.	Financial presentations, agenda planning, and targeted training are tailored to the governing board's needs.

ONGOING PARTNERSHIP | After launch, standing calls support advance planning, timely decisions, board preparation, and coordinated financial and compliance work.

CSMC

Provision of Core Services

FINANCIAL BACK-OFFICE SERVICES

FINANCIAL CLARITY · COMPLIANCE READINESS · RESPONSIVE PARTNERSHIP

Integrated financial support that helps school leaders plan confidently, stay informed and meet critical obligations.

PLAN	ACCOUNT	REPORT	COMPLY

01 BUDGETING & FORECASTING

CSMC develops annual and multi-year budgets with monthly cash-flow projections, tracks actual results against budget and updates forecasts as conditions change. Customized scenarios help leadership and the Board evaluate enrollment, staffing, grants and other key decisions.

02 ACCOUNTING & FINANCIAL SYSTEMS

CSMC establishes and maintains a SACS-compliant chart of accounts, records transactions and journal entries, reconciles accounts, tracks restricted funds and capital assets, and maintains the general ledger. Sage Intacct provides access to detailed reports and supporting documentation.

03 PAYABLES, RECEIVABLES & CASH

CSMC reviews revenue receipts, follows up on apparent funding discrepancies and supports electronic invoice routing, approval and payment. We review invoices for potential duplicates, verify available funds when access and processing requirements are met, and monitor cash for recurring obligations and shortfalls.

04 AUDIT & GOVERNMENT REPORTING

CSMC prepares financial information for the annual audit, coordinates requests and timelines with school leadership and the audit firm and escalates delays or missing information. We also prepare required preliminary, final and interim financial reports, subject to timely receipt of school and auditor materials.

FINANCIAL INSIGHT, GOVERNANCE SUPPORT AND COMPLIANCE PLANNING

MONTHLY REPORTING

Board-ready financials may include budget-to-actual results, narrative analysis, cash flow, balance sheet highlights, key metrics and a compliance look-ahead.

BOARD SUPPORT

CSMC presents financial results by teleconference, explains significant trends and offers training on fiscal oversight, governance and related responsibilities.

COMPLIANCE LOOK-AHEAD

Standing calls and the compliance calendar identify deadlines up to three months in advance, clarify ownership and keep school and CSMC teams coordinated.

A SHARED COMMITMENT TO TIMELY, ACCURATE FINANCIAL OPERATIONS

CSMC PROVIDES

Financial processing and recordkeeping, reconciliations, reporting, analysis, deadline management, and proactive communication about missing information, cash concerns or emerging issues.

CHARTER SCHOOL PROVIDES

Timely invoices, reimbursements, deposits, coding and supporting documentation; required approvals; read-only bank access; and sufficient account balances to meet the school's obligations.

Additional support may include SB 740, grant management, authorizer oversight, fiscal policy review, vendor or facility-financing assistance, LLC accounting and rush payments. Fees or eligibility requirements may apply.

CSMC

ACCOUNTABILITY AND EDUCATION PROGRAM COMPLIANCE AND GRANT WRITING SERVICES

OPTIONAL SERVICES · AVAILABLE FOR AN ADDITIONAL FEE

PLAN	MEASURE	COMPLY	GOVERN

01 LCAP PLANNING

Build a complete three-year accountability plan.

Align goals, actions and required metrics to California's Eight State Priorities and prepare responses for the applicable state template.

02 INSTRUCTIONAL DATA ANALYSIS

Turn state data into priorities for improvement.

Use available CA Dashboard and CAASPP results to identify student-group needs and support improvement planning, including DA and ESSA accountability.

03 CHARTER RENEWAL

Prepare a renewal petition built for authorizer review.

Support leadership through petition development, submission strategy and the political and operational considerations surrounding renewal.

04 EDUCATIONAL PARTNER ENGAGEMENT

Create a consistent engagement and governance plan.

Strengthen transparency and gather meaningful student, parent and community input for the LCAP and other local, state and federal plans.

05 FEDERAL PROGRAMS & FPM

Strengthen Title program compliance.

Review the use of federal Title funds, specialized instructional programs and related requirements, including the one-time LCAP Federal Addendum.

06 BOARD TRAINING

Equip boards for effective oversight.

Training may cover governing best practices, Brown Act compliance, board roles and responsibilities, fiscal management and oversight.

ADDITIONAL WAYS WE CAN SUPPORT YOUR TEAM

LEARNING	LEADERSHIP	FUNDING
Complimentary Webinars · Intensive Workshops	Executive Coaching · Instructional Leadership	Grant research · Writing · Support

Support is scoped to school needs and may be offered at different service levels. Fees apply to requested services and intensive workshops.

CSMC

Qualifications and Experience of Key Personnel

Expertise That Strengthens Your School

Proven leadership. Practical insight. Reliable support.



ROLE

Executive Vice President of Operations

CREDENTIALS

Certified Public Accountant (CPA)

EXPERIENCE

Charter school consulting and financial leadership across California, Nevada, and Tennessee since 2019

Aaron Guibord

EXECUTIVE VICE PRESIDENT OF OPERATIONS

Aaron Guibord is a Certified Public Accountant (CPA) with extensive experience supporting charter schools across California, Nevada, and Tennessee. Since joining CSMC in 2019, he has provided financial and operational leadership across multiple service areas, helping schools navigate complex fiscal, compliance, governance, and organizational matters.

FINANCIAL STRATEGY

Provides guidance on budgeting, cash flow planning, financial reporting, and long-term fiscal sustainability.

BOARD SUPPORT

Supports board presentations, fiscal policy development, charter renewals, and discussions with school leadership and authorizers.

COMPLIANCE & ADVISORY

Advises schools on audits, regulatory requirements, financial policies, system improvements, and operational compliance.

TRUSTED PARTNER

Brings a broad operational perspective to help school leaders strengthen internal processes, governance, and financial stability.



ROLE

Vice President of School Business Management

CREDENTIALS

Bachelor of Science in Accounting

EXPERIENCE

More than 10 years of fiscal experience across charter schools, public education, auditing, and private-sector accounting

Josh Eng

VICE PRESIDENT OF SCHOOL BUSINESS MANAGEMENT

Josh Eng brings more than a decade of fiscal experience supporting charter schools and public education. His background spans auditing, school district accounting, private-sector accounting, and charter school fiscal leadership. At CSMC, he provides financial leadership and strategic guidance to help school partners strengthen fiscal practices, maintain compliance, and make informed operational decisions.

AUDIT & ACCOUNTING

Brings experience as an auditor and accountant, providing a strong foundation in financial reporting, internal controls, and sound fiscal practices.

BUDGETING & FISCAL MANAGEMENT

Supports budgeting, financial planning, fiscal oversight, and informed decision-making to promote long-term financial sustainability.

COMPLIANCE

Provides guidance on state and federal fiscal requirements, helping school partners maintain strong financial practices and regulatory compliance.

STRATEGIC FINANCIAL LEADERSHIP

Applies experience across auditing, school districts, private industry, and charter schools to provide practical solutions and well-rounded financial guidance.

Technology, Security, and Innovation

Technology and Client Resources

Secure tools. Smarter systems. Better support.

Real-time accounting software and a secure financial portal with 24/7 access	Through our partnership with Edstruments, accounts payable and procurement processes are automated and streamlined.	 Charter Vision's compliance calendar helps you stay ahead of important deadlines.
A user-friendly platform for sharing essential information and files between your school and the CSMC team.	We use Microsoft Teams for standing calls and ongoing collaboration with your team.	

DATA SECURITY & INFORMATION PROTECTION

Protecting your information is fundamental to how we serve our Charter Schools. We apply industry best practices to safeguard financial, employee, and student data.

Multi-Factor Authentication Required wherever supported.	**Role-Based Access** Access is granted based on job responsibilities and business need.	**User Access Reviews** User permissions are routinely reviewed and updated.
Internal Reviews & Audits Ongoing internal reviews of security and operational controls.	**Employee Training** Regular training on cybersecurity awareness and data protection.	**Secure Technology Partners** We use reputable cloud platforms and software providers with industry-standard security programs.

RESPONSIBLE USE OF ARTIFICIAL INTELLIGENCE

CSMC uses approved AI tools to support employee productivity, improve internal processes, and enhance the quality of our work. Our approach prioritizes data security, responsible use, and human oversight.

Security & Privacy First AI tools are evaluated for privacy, security, and appropriate business use before they are introduced into our operations.	**Client Data Is Not Used for AI Training** Client information is not used to train public or third-party AI models, and approved tools are configured to protect organizational data.	**Information Is Never Publicly Shared** Confidential information is kept within approved systems and used only for authorized business purposes.
Human-in-the-Loop AI may assist with writing, planning, research, and process improvement, but CSMC professionals remain responsible for reviewing and approving the work.	**Responsible Adoption** We continue to monitor changes in AI technology, security, and privacy so we can expand its use thoughtfully and responsibly.	

Appendix

Supporting Information & Reference Materials

The following pages provide supplemental details, documentation, and reference materials that support the services, responsibilities, and implementation approach outlined in this proposal.

APPENDIX A: PRICING SHEET

Services and Pricing

Clear pricing. Comprehensive support. No surprises.

Amethod Public Schools

1450 Marina Way South, Suite 300

Richmond CA 94804

SERVICES INCLUDED
Back-Office Support: Financial Services, Accounting **Price Match Guarantee** CSMC will price-match any lower cost proposal received from a reputable backoffice firm for identical scope of services.

TERM	START DATE	END DATE	TOTAL
Onboarding	October 15, 2026	December 31, 2026	Waived
Term 1	January 1, 2027	June 30, 2027	1.05% of Total Revenue (excluding CCSP revenue)
Term 2	July 1, 2027	June 30, 2028	1.05% of Total Revenue (excluding CCSP revenue)
Term 3	July 1, 2028	June 30, 2029	1.05% of Total Revenue (excluding CCSP revenue)

APPENDIX B: SCOPE OF SERVICES

EXECUTIVE SUMMARY

CSMC is excited to be considered by Amethod Public Schools as a back-office services partner and provider, and we are confident in our ability to provide the immediate strategic transitional support that Amethod Public Schools is seeking for the 2026 - 2027 school year. Based on the information shared, we've prepared this proposal that includes a timeline and transitional planning leading to a full financial back-office support implementation completed by November 2, 2026.

CSMC was founded over twenty-five years ago and has been successfully supporting charter schools providing high-quality comprehensive financial back-office and compliance support services at affordable prices ever since. We currently serve over 150+ charter schools in California, Nevada, and Tennessee.

Our founder and current President, Sandro Lanni, started our business as a parent volunteer of children attending a public charter school. He recognized that the burden of managing all the business operations and financial compliance requirements diminished the school leader's ability to focus solely on the educational mission of the school and the needs of the community. Initially volunteering to help with accounting and compliance, he established Charter School Management Company (CSMC) to enable charter leaders to focus on what was most important and to trust CSMC's experience and expertise to handle finance, compliance and business operations and much more.

CSMC is well versed in California state and federal compliance, auditing and reporting requirements and we continue to stay abreast of the ever-changing regulations. We have developed synergy with multiple audit firms and law firms and CSMC is recognized in California as a highly reliable and responsive partner who provides high quality and consistent services.

Our sole focus is supporting charter schools. Like other back-office firms, we are CPAs, MBAs, accountants, and former auditors; however, with CSMC, you get much more. We're former charter school founders, administrators, and authorizers. That experience can never be replicated, only earned. Our leadership team has sat in your chair and worn your shoes. We understand the importance of meeting and exceeding authorizer and auditor requirements and expectations. At CSMC we don't just say "we understand your challenges." We've navigated your challenges ourselves.

IMPLEMENTATION STRATEGIES AND PROPOSED PRELIMINARY TIMELINES

CSMC is confident in our ability to begin work immediately on a full transition completion date of November 2, 2026 and understands the nuance of transitioning from existing service and support arrangements, while replacing the operational supports in a manner which satisfies your authorizer's expectations and establishes collaboration and rapport for work together in the future. CSMC is cognizant of the importance of transitioning different services and support plans in a manner that doesn't negatively impact your school's current operations and staff.

Further specificity regarding deliverables and timelines will be developed during the initial meeting(s) with Amethod Public Schools, CSMC, and your former service provider, if applicable and as needed. Below we've proposed a preliminary timeline of key project deliverables as well as an outline of some key operational and functional areas.

Transfer of Information and Processes

The project goal is to ensure that CSMC's work is aligned with Amethod Public Schools's leadership and Governing Board's expectations and designed to maximize engagement, cooperation, and confidence from the District. Our focus will be on partnering with and supporting the school to develop internal and collaborative processes that refine and replace existing processes and financial operations and compliance structures. An integral part of this transition plan will be to conduct a thorough assessment of existing processes, fiscal policies, and overall financial viability and health of the school.

Phase 1

- CSMC's Client Services Leadership and Transition team will meet with Amethod Public Schools's leadership and business operations and compliance team to develop a comprehensive list of necessary services and supports replacements or enhancements.

- CSMC will coordinate and facilitate regular standing meetings to include Amethod Public Schools's leadership, CSMC financial, operations, and compliance team and District representatives as needed.

The purpose of these collaborative meetings will be to ensure timely transfer, exchange, and detailed review of all key data and documents, while developing a shared understanding of all existing processes and requirements.

Phase 2

- CSMC and Amethod Public Schools will explore suitable and desired H.R. and payroll platforms and services.

Phase 3

- CSMC will begin transferring financial information into CSMC's accounting system. CSMC provides a user-friendly platform enabling all parties to transfer and share information and documents.

Phase 4

- Set up and transition is complete.

Onboarding and Training: Strategic Collaboration and Planning

- We would immediately set a schedule for Client Standing Calls that works for Amethod Public Schools. This is CSMC's proven service delivery model that ensures coordination, advance planning, and direct engagement with key personnel both at CSMC and Amethod Public Schools.
- CSMC and Amethod Public Schools's leadership will develop a focused training plan which includes assessment of on-site needs including clarifying roles and responsibilities for both on-site staff and CSMC. CSMC can support the development of refined or new fiscal policies and procedures aligned to staff and board training and development.

Budget Development Review and Revisions

- CSMC will meet with Amethod Public Schools's leadership to understand current and long-term budgeting goals and assess current budget plans for 2026 - 2027 and beyond.
- CSMC will transfer and create/modify Amethod Public Schools's budgets in a standardized budget template and move them into CSMC's accounting system.
- CSMC will support the conversion and alignment of all Amethod Public Schools's account codes (as needed) to a compliant code structure that aligns to authorizer and auditor expectations.

Meeting All Compliance Requirements

- Our goal is to ensure that Amethod Public Schools and CSMC stay ahead of all financial and compliance due dates and evolving requirements. We will work to meet Amethod Public Schools's leadership and Board expectations by creating a workflow that best aligns to your Board meeting dates and authorizer due dates.
- We will work to ensure this workflow provides Amethod Public Schools's leadership and Governing Board with ample time and full transparency to review financials and other budget-related board materials and compliance items in advance of Board meetings and prior to submission to your authorizers.
- CSMC's "Looking Ahead Feature" (compliance calendar) is discussed on each Standing Call as a routine calendar review so all parties understand both the timelines, requirements, and roles for all financial and compliance reporting requirements. This is also included in the Board Report financial packet.

Board Meeting Support

- Typically, CSMC's School Business Manager presents and reviews monthly or quarterly financial statements at regular Board meetings.
- Preparation for these meetings, including agenda items and content of compliance and financial items, can be co-planned with Amethod Public Schools's leadership in advance of each meeting to meet the needs and expectations of the Board.

- CSMC can customize and modify the level of Board support, training, and engagement to meet the needs of Amethod Public Schools.
- CSMC experts are experienced at providing high quality and on-going training for school site staff and Boards designed to fit their learning needs and goals.

PROVISIONS OF CORE SERVICES

CSMC's core services include comprehensive financial back-office support including accounting, budgeting, and compliance reporting along with payroll and retirement reporting services and student data services including SIS, attendance, and state reporting support. We have 25+ years of experience providing high-quality services in California.

One of CSMC's core values is to improve the Charter School experience. One way we commit to doing this is by being responsive and accessible. We can be nimble on how you prefer we communicate with you and your team.

We are accessible via email, Teams, phone, and text. With advance planning we can be available on weekends. We want our communication protocols to be tailored to your needs and preferences. We will accommodate your Board meeting schedule.

CSMC goes above and beyond our core services with our expertise in Accountability and Education Program Compliance and Grant Writing Services (outlined below.) We include your free access to regularly scheduled webinars facilitated by our experts.

As former charter school founders, administrators, and authorizers, we bring a unique and valued perspective that our Charter Schools recognize by helping convey financial compliance and authorizer expectations in a way that best supports the dynamic leadership and Board at each of our Charter Schools.

BUDGETING:

- **Create annual and multi-year budgets including monthly cash flow projections** – At beginning of the Agreement, CSMC works with the Charter School leader to create annual and multi-year budgets in time for submission to the State and authorizer as applicable. Annual budgets are strategic documents that capture the operations and direction of the Charter School.
- **Make budget revisions (as needed and upon Charter School request)** –. CSMC can make budget revisions as needed and when the Charter School requests them to reflect changing circumstances (e.g., enrollment or personnel changes, grant awards, etc.) We create customized budget scenarios to inform decision making by school leadership and the Governing Board.
- **Updated monthly budget forecasts** – CSMC tracks budget to actuals and updates the budget forecast as appropriate.

FINANCIAL STATEMENTS:

- **Monthly year-to-date financial statements** – CSMC prepares Year to Date (YTD) actual results compared to the budget for board meetings or as requested.
- **Sage Intacct** - Your real time access to the accounting system allows you to drill down to detail, in multiple high value reports commonly used by school leadership and business staff including but not limited to: Statement of Activities; Balance Sheet; Statement of Activities by Restriction/Resource; Budget vs. Actual; Balance Sheet by Location (for multi-location schools.) See samples of these user-friendly reports in the Appendix section.
- **CSMC typically closes books monthly within fifteen business days of the following month**, provided all supporting documentation has been transmitted to CSMC. If the required supporting documentation has not been provided, CSMC will notify school leadership and may produce monthly financials with the information it has, noting what is not included. Due to fiscal year-end closing procedures, the June close may be completed by September 15, and the July and August closes by September 30. Beginning with the September close, CSMC will resume the standard monthly close timeline described above, subject to the same documentation requirements.
- **Monitors cash position** – CSMC monitors the Charter School's cash position to anticipate possible cash shortfalls.
- **Cash Management** – As needed for cash critical periods, CSMC can provide projected cash balances for up to 30 days and will notify leadership when anticipating potential cash shortages. Available cash is

monitored to ensure adequate balances for recurring transactions such as payroll, retirement, rent, insurance, and taxes.

- **Customized financial analysis** – CSMC performs reasonable financial analyses that the Charter School staff or board requests, e.g., providing a comparative analysis of the school's budget relative to industry norms or fulfilling a request for information from the authorizing entity. Upon request, CSMC can also develop financial health analysis so the board and staff can quickly focus on the most important financial issues.
- **Support in navigating financial issues** – CSMC helps the Charter School leader find solutions to financial issues by recommending budget changes and/or identifying sources of potential funding.
- **Restricted Funds and/or Grant Tracking** – CSMC will work with the charter school to provide a document containing a list of active grants, their expiration dates, their allocation amounts, the current expenses charged to it, and then the remaining balance. This assists the school in properly managing their restricted funds and/or grants.

ACCOUNTING:

- **Setup of Charter School's chart of accounts and general ledger** – CSMC sets up and maintains the school's Standardized Account Code Structure (SACS)-compliant chart of accounts.
- **Customized program codes** – CSMC can add customized program codes for unique features of the Charter School program.
- **Restricted funds tracking** – CSMC tracks revenue and expenditures by fund, e.g., tracking by implementation grant funds, expenses, or Title I expenditures. Restricted fund balances, expenses and deadlines are routinely reviewed on standing calls.
- **Assessing Training Needs** – training on CSMC accounting systems and process will begin at the initial stages of onboarding and continue to be provided based on school needs. CSMC will also collaborate with school leadership (as needed) to thoroughly assess existing business operations and compliance reporting processes. CSMC will recommend refinement focused on increasing efficiency, timely exchange of information and sound internal controls.
- **Transaction recording** – CSMC records all transactions in a computerized accounting system that is available for viewing.
- **Journal entries and account maintenance** – CSMC prepares and records journal entries and maintains the general ledger according to accepted accounting standards.
- **Bank reconciliation** – CSMC reconciles primary bank and investment accounts to the general ledger monthly or upon receipt of statements. Revolving and petty cash accounts are reconciled quarterly or as required. CSMC alerts school leadership of any irregularities, unreconciled amounts, or missing documentation.
- **Capitalized Assets** – CSMC records capital assets in the general ledger according to Charter School financial policy and according to Generally Accepted Accounting Standards. CSMC also records depreciation on an annual basis and maintains a schedule of capitalized assets and accumulated depreciation. Charter School is responsible for tagging and conducting inventories for all fixed assets whether capitalized or non-capitalized for internal control purposes and other compliance reporting.
- **Sage Intacct accounting reports** - The Sage Intacct portal allows the Charter School and CSMC to generate financial reports on an as-needed basis. Charter School can generate reports including, but not limited to detailed account activity, including scans of all invoices entered through the accounts payable system; check register activity; summary of the budget, expenditures by account; cash balances; payroll register (for periods when payroll is processed by CSMC); revenues; and general ledger. See sample reports in Appendix.
- **LLC Accounting Services (fee for service)**
  - Setup Chart of Accounts.
  - Bank Reconciliation: Reconcile Bank Accounts and/or Trustee accounts to the General Ledger monthly.
  - Maintain General Ledger: Prepare and record entries to the General Ledger according to Generally Accepted Accounting Standards.
  - Capitalized Assets: Prepare and maintain Depreciation Schedule, record depreciation entries to the General Ledger per the schedule.
  - Bonds entries: Prepare and record Bonds entries per amortization schedule.
  - Reconcile Due to/Due from Account with the Charter School.
  - Provide reports and support for LLC audit process.

- Fee for service applies. $1,000.00 per month. $12,000.00 per year.

ACCOUNTS PAYABLE & RECEIVABLE:

- **Revenue verification** – CSMC reviews revenue intake and verifies that the Charter School is receiving accurate amounts of state and federal funds based on its enrollment and other pertinent factors. CSMC reviews revenue intake and verifies through available state Department of Education schedules.
- **Revenue collection for improperly calculated payments** – if the funds received from the state or the county/district do not reflect the proper amounts and there appears to be a calculation error, CSMC will contact the appropriate officials and alert them of the issue. CSMC will use reasonable efforts to negotiate on behalf of the Charter School in disputes with funding agencies over improperly calculated payments.
- **Accounts Payable functions:** CSMC's automated accounts payable system increases visibility and accountability for both the timely generation of invoices by vendors and timely payment by the charter school, in facilitating the review, approval and processing of accounts payable. The streamlined coding process saves time and simplifies research on status of vendors and bills.
  - Vendors submit invoices electronically and directly into the automated AP.
  - Vendors can choose how they receive payment. All payments are issued by the third party, and funds are taken via ACH from the school's bank account once invoices are approved for processing, in accordance with board approved fiscal policies and procedures.
  - **Invoice review** - CSMC reviews invoices to assist in the prevention of double payments or double billings on multiple invoices. CSMC alerts Charter School to payment issues with vendors.
  - **Invoice payment support** - CSMC also verifies that funds are available to pay the bill and notifies Charter School if there are not sufficient funds.
  - Fund verification is only available if there is online read-only bank access and if all checks are processed through CSMC. Your school's provision of read-only access at the outset of the service agreement is critical.
- **Rush Check and Express Shipping - Fee for Service**
  - CSMC automated accounts payable system and schedule allow sufficient time for processing and paying invoices.
  - A service fee applies to all rush check requests, including any overnight or express shipping charges.
  - Each rush check incurs a fee of $50.00. The charter school is responsible for all overnight and express shipping charges and will be invoiced accordingly.

AUDIT SUPPORT AND GOVERNMENT FINANCIAL REPORTING:

CSMC has developed a strong rapport with multiple audit firms who recognize our responsiveness and timely provision of data required to complete a timely and compliant audit. We are committed to facilitating the delivery of a clean and timely audit for your school. We project-manage your audit for you, so you don't have to. Whenever possible, we collaborate to establish clear deadlines for a draft and/or final audit report maximizing your Board's time to review, understand and approve the audit prior to the statutory due date.

- **Audited financial reports** – Subject to timely receipt of information and/or materials from the school and/or the auditor, as applicable, CSMC prepares all financial information for the audit so that the auditor can file reports before state-required deadlines.
- **Project Management** - You can expect us to inform school leadership immediately if we experience unforeseen delays from the audit firm or challenges securing required information from school staff.
- We're always available to attend a meeting or call with the school and audit firm if needed to ensure the best outcome in the audit report process.
- **Preliminary and final budget reports** – CSMC prepares and files the preliminary budget report by July 1st (or earlier if required by the authorizer) based on the board-adopted budget unless Charter School agrees to file reports. CSMC can also prepare a final budget upon request.
- **Interim financial reports** – CSMC prepares and files the two interim financial reports to the county by the December 15 and March 15 (or earlier if required by the authorizer) deadlines.

SB 740 COMPLIANCE

- **SB 740 applications** – CSMC works with the client to submit SB 740 facilities applications and reimbursements on the Charter School's behalf for classroom-based charter schools with eligible facilities costs.
- **SB 740 funding determination form** –. CSMC provides ongoing management and support in meeting the SB-740 Funding Determination targets and funding requirements for all non-classroom-based Charters. CSMC prepares and submits the Funding Determination Application each cycle, supporting the school throughout the entire process to ensure maximum funding.

MONTHLY FINANCIAL REPORTS AND UPDATE

- **Monthly Financials and Board Packet-** To keep the charter school leadership informed so that they can make prudent financial decisions, CSMC creates a detailed board report for each regularly scheduled board meeting that includes budget to actuals with a written narrative analysis, cash flow projections; Balance Sheet Summary; school's performance against key financial metrics; and Compliance Reporting Look Ahead. We provide you with the option of including additional financial reports in the supplemental section. See a sample Board Report in the Appendix section.
- Typically, CSMC closes each monthly reporting period by the 15th day of the following month, enabling us to provide comprehensive monthly financials shortly after closing. Due to fiscal year-end closing procedures, the June close may be completed by September 15, and the July and August closes by September 30. Beginning with the September close, CSMC will resume the standard monthly close timeline described above, subject to the same documentation requirements.
- CSMC is committed to providing comprehensive and timely financials and will notify school staff and leadership of missing back up or information needed from the school.

BOARD TRAINING; BOARD MEETING SUPPORT, AND PRESENTATION OF MONTHLY FINANCIALS

- **Board Training -** CSMC has experts who regularly provide Board training on various topics including but not limited to: Governance Best Practices; Fiscal Oversight for Governing Boards; Brown Act Compliance; and Roles and Responsibilities of Board and Leadership Team. Members of the CSMC team regularly present at professional conferences and collaborate with authorizing districts and counties to provide professional development and information sessions.
- **Board meeting presentations -** CSMC participates in board meetings via teleconference and presents financial reports and analysis. **If periodic in person attendance is what you prefer, CSMC and the charter school will make appropriate arrangements.**

COMPLIANCE & ACCOUNTABILITY

- **Standing Call** -CSMC can support all required compliance reporting, and we recognize the importance of timeliness and accuracy. On our Charter School Standing Call, CSMC routinely reviews all compliance and submission requirements up to three months in advance of the due date. This facilitates a shared understanding of roles between your school staff and CSMC and task completion timelines, so nothing falls through the cracks.
- **Compliance Calendar** - CSMC provides a compliance calendar with a "Look Ahead" feature that provides an outline for review (of all compliance requirements) with school leadership up to three months in advance of due dates to facilitate planning.
- **Compliance support** - Charter School is solely responsible for complying with legal requirements. CSMC will provide advice and guidance in a non-legal capacity to support Charter School's compliance efforts. Please note that CSMC's guidance does not constitute professional legal services. Since rules, regulations, and interpretations regularly change, Charter Schools should seek independent verification and counsel from their attorneys or other sources to ensure legal compliance.
- **SPED financial reporting** – With input and information from Charter School, CSMC provides required SPED financial reports.
- **Funding compliance** – CSMC makes compliance recommendations regarding funding requirements, implementation grant funding and other restricted funds. Note that funding compliance is especially complex with many requirements the Charter School must satisfy.
- **District and state regulation compliance** – CSMC can assist the charter school through problem-solving areas deemed not in compliance with the district or state regulations.

FISCAL POLICIES AND PROCEDURES -DEVELOPMENT AND TRAINING

- CSMC can support your best practice of annual review, refinement, and Board approval of your fiscal policies, based on feedback from your auditor, authorizer, leadership, and staff. We also are experienced at providing training for your staff and Board aligned to annual edits and focused on key elements of your policy.

GRANT MANAGEMENT AND SUPPORT

- **Fund accounting** – CSMC tracks restricted revenues and expenses based on information received from the Charter School.
- **Financial reports** – CSMC prepares customized financial reports for grant purposes.
- **Con App** – CSMC assists in the preparation and filing of the Con App parts 1 and 2 for eligible schools.

In addition to the above, CSMC now offers fees for service support with grant research and application development for schools interested in pursuing other specialized grant funds.

AUTHORIZER OVERSIGHT SUPPORT

CSMC's goal is for your school to maintain a good standing and strong rapport with your authorizer. We have decades of experience collaborating with the CDE, County Offices of Education, and Local District authorizers.

- Support with strategy and written responses to your authorizer and review all communications and develop strategic responses.
- Participate in teleconferences/meetings and meet in person with the school and authorizer, as needed. Including on-site visits.
- Review and present highlights and feedback from prior oversight visit to business operations staff, leadership, and Board) culminating in a strategic plan and messaging authorizer.
- CSMC will assist with an advance review of fiscal preparation guide and all authorizer requests and requirements related to oversight audit. CSMC compiles applicable fiscal documents/folders (and identifies items where school site input is required) to aid in preventing anything from being missed.

VENDORS AND FACILITY FINANCING SUPPORT

- CSMC can provide support with vendor negotiations and reviewing contracts.
- CSMC can assist with facility financing and support lender and underwriter relationships.

SERVICE DELIVERY – CLIENT STANDING CALLS

CSMC utilizes a CLIENT STANDING CALL routine with most clients.

- This is a pre-set, recurring meeting, set to fit your schedule.
- It gives you direct access to your key CSMC contacts in each service division. One-stop.
- Ensures Responsiveness and Accessibility to Your Client Services and Support Team.
- Your assigned CSMC School Business Manager, Account Manager, and Payroll Tech participate in these calls along with your School Leadership and Business Operations team.
- CSMC can facilitate the development of an advance agenda with you to address your priorities while providing your school team with the evolving information, support, and training it needs.
- Each CSMC service division contributes to this agenda to keep everyone ahead of upcoming deadlines and keep your team coordinated with ours.
- CSMC follows up with a written summary of your agreed-upon action steps and delegated tasks for our team and yours.

CSMC routinely includes these important topics on these calls:

- Review of All Compliance Due Dates. Calendar Look Ahead that integrates into Board meeting planning.
- Restricted funds spending; and tracking. Coding of invoices.
- LCAP coding; spending; and tracking
- Outstanding payroll items
- Outstanding retirement items

CSMC's strategic onboarding and transition plan will include a schedule of these meetings. For most new Charter Schools, these meetings occur weekly and then transition to bi-weekly or monthly.

This time is solely for **your school, and your team**, to collaborate with your entire CSMC Client Services and Support Team!

ROLES & RESPONSIBILITIES - BACK-OFFICE

Clarity on certain roles and responsibilities between CSMC and Charter School will help ensure high-quality, timely business services.

Table 1 below outlines the roles and responsibilities of both parties:

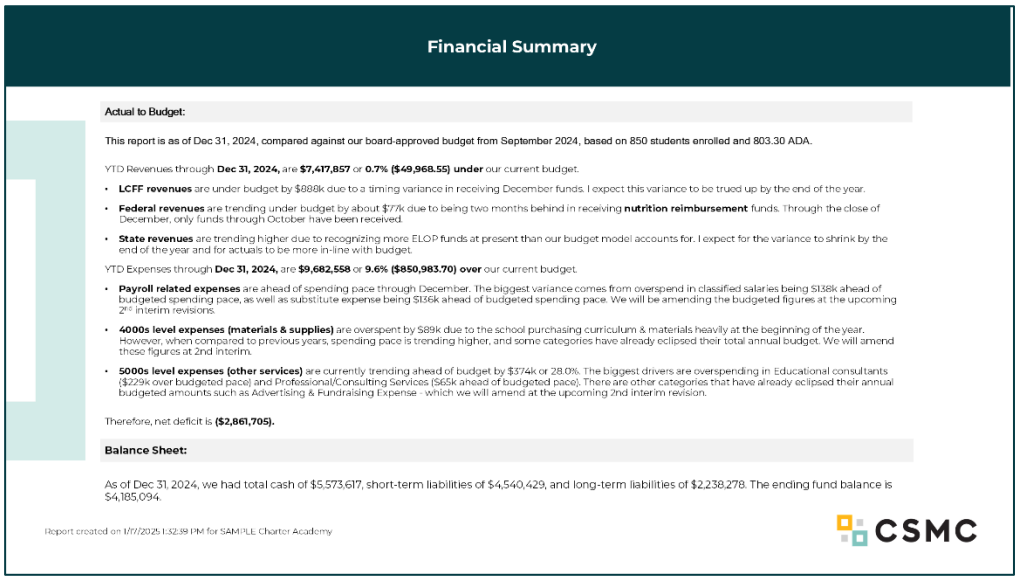
Table 1: Roles & Responsibilities - Back Office

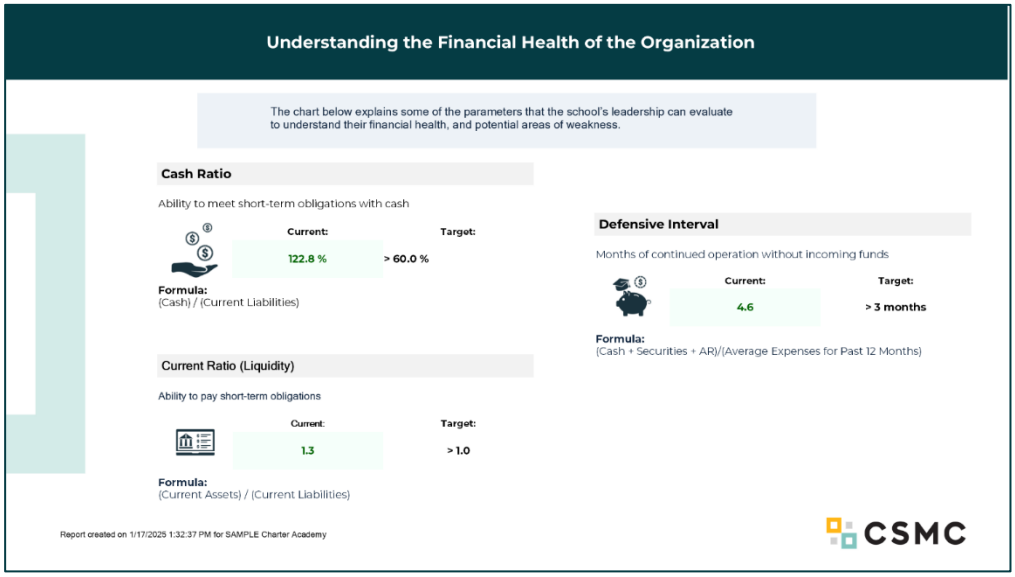
CSMC	Amethod Public Schools
– Timely and accurate check payments – Payment of invoices according to Charter School's approval policies – Recordkeeping/processes adhering to generally accepted accounting standards for accuracy and security and approved by independent auditors. – Payment systems linked to financial statements and creating analyses for informed managerial decision-making. – Bank account reconciliations. – Invoice/payment research. – Advising clients on outstanding checks to ensure adequate cash	– Submission of Payment and Deposit Information – Weekly submission to CSMC of invoices, reimbursement requests, deposits, and other expenditures using CSMC forms and processes. – Coding all expenses and non-state funding deposits using CSMC forms and processes and codes from the most recent budget. – Banking: Monitoring and maintaining adequate bank account balances to meet expense obligations – Provide online read-only access to the bank account

Accounting Deadlines and Calendars referenced above shall be provided separately by CSMC.

APPENDIX C: SAMPLE BOARD REPORT







CSMC

Actual to Budget Summary

FY 2024-2025, July - December

Account Description	July - Last Closed Actual	Budget	Variance $	2024-2025 Total Budget	Actual to Total Budget %	Remaining Budget
LCFF Revenue	$4,577,538	$5,466,035	($888,497)	$12,106,139	37.8 %	$7,528,601
Federal Revenue	$477,645	$554,805	($77,160)	$1,477,658	32.3 %	$1,000,013
State Revenue	$1,724,693	$1,303,918	$420,776	$3,831,125	45.0 %	$2,106,431
Local Revenue	$637,981	$142,797	$495,183	$350,725	181.9 %	($287,255)
Total Revenue	$7,417,857	$7,467,555	($49,699)	$17,765,647	41.8 %	$10,347,790
Benefits	$2,124,820	$1,975,538	($149,282)	$3,932,247	54.0 %	$1,807,427
Classified Salaries	$1,717,408	$1,579,269	($138,140)	$3,246,796	52.9 %	$1,529,388
Certificated Salaries	$3,336,516	$3,224,976	($111,540)	$6,140,987	54.3 %	$2,804,471
Total Personnel Expenses	$7,178,744	$6,779,783	($398,962)	$13,320,030	53.9 %	$6,141,286
Other Outgo	$90,600	$95,659	$5,059	$190,223	47.6 %	$99,622
Capital Outlay	-	$6,000	$6,000	$15,000	0.0 %	$15,000
Services	$1,713,037	$1,338,674	($374,362)	$2,665,164	64.3 %	$952,127
Books and Supplies	$700,177	$611,458	($88,718)	$1,109,898	63.1 %	$409,721
Total Operational Expenses	$2,503,814	$2,051,791	($452,022)	$3,980,284	62.9 %	$1,476,471
Total Expenses	$9,682,558	$8,831,574	($850,984)	$17,300,314	56.0 %	$7,617,756
Net Income	($2,264,701)	($1,364,019)	($900,682)	$465,333	-487.0 %	$2,730,034

Revenue
$7,417,857

Expenses
$9,682,558

Surplus / (Deficit)
($2,264,701)

This report displays all actual and budgeted revenue and expenditures by object code series and by month. This report can be useful in revenue in a timely manner and that you stay within board approved expenditure levels.

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CSMC

Monthly Cash Balance Over Time

Current fiscal year and prior year



	Cash Amount	Actual or Projected
July 2023	$7,989,074.41	Actual
August 2023	$8,240,643.03	Actual
September 2023	$7,385,101.56	Actual
October 2023	$7,380,946.37	Actual
November 2023	$7,491,568.41	Actual
December 2023	$6,863,680.78	Actual
January 2024	$7,517,355.29	Actual
February 2024	$7,812,907.66	Actual
March 2024	$7,666,070.48	Actual
April 2024	$8,785,562.83	Actual
May 2024	$7,856,526.35	Actual
June 2024	$7,468,456.74	Actual

	Cash Amount	Actual or Projected
July 2024	$7,730,208.47	Actual
August 2024	$7,158,027.35	Actual
September 2024	$6,448,189.32	Actual
October 2024	$5,896,245.44	Actual
November 2024	$5,794,171.05	Actual
December 2024	$5,573,616.98	Actual
January 2025	$6,569,341.86	Projected
February 2025	$6,695,993.73	Projected
March 2025	$6,944,177.08	Projected
April 2025	$7,653,805.47	Projected
May 2025	$7,756,156.05	Projected
June 2025	$9,035,799.63	Projected

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CSMC

Balance Sheet Summary FY 2024-2025 - December

Assets	
Current Assets	
Accounts Receivable	$151,922
Cash and Cash Equivalents	$5,573,617
Prepaid Expenses	$111,543
Total Current Assets	**$5,837,081**
Fixed Assets	
Accumulated Depreciation	($320,674)
Fixed Assets	$1,677,085
Long Term Investment	$2,298,653
Total Fixed Assets	**$3,655,064**
Other Assets	
Other Assets	$1,471,655
Total Other Assets	**$1,471,655**
Total Assets	**$10,963,801**

Liabilities and Net Assets	
Short-term Liabilities	
Accounts Payable	$202,974
Accrued Liabilities	$295,424
Other Short Term Liability	$4,042,030
Total Short-term Liabilities	**$4,540,429**
Long-term Liabilities	
Other Liabilities	$2,238,278
Total Long-term Liabilities	**$2,238,278**
Total Liabilities	**$6,778,707**
Total Unrestricted Net Assets	$5,624,081
Total Restricted Net Assets	$1,422,718
Total Net Increase/(Decrease) in Net Assets	($2,861,705)
Total Net Assets	**$4,185,094**
Total Liabilities and Net Assets	**$10,963,801**

Liquidity Ratio
1.3

The balance sheet displays all of the school's assets and the school's obligations ('liabilities') at a particular point in time. It is a useful way to ensure the school has enough money to pay off its debts.

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CSMC

Looking Ahead

AREA	DUE DATE	COMPLIANCE ITEM	COMPLETED BY	BOARD MUST APPROVED	ADDITIONAL INFORMATION
Webinars	4/30/2025	CSMC Webinar -	School	No	https://us06web.zoom.us/webinar/register/WN_3jxIlTXTX2T7gdlqLOfng
Finance	4/30/2025	ASES attendance and expenditure reports - Reporting due dates for After School Education and Safety (ASES) Programs. The due date may vary depending upon an LEA's District/County	CSMC with School Support	No	https://www.cde.ca.gov/ls/ex/asesduedates.asp
Finance	4/30/2025	Federal Cash Management Data Collection (CMDC) - A web-based data collection application for LEAs to report federal cash management data for federal programs under the Every Student Succeeds Act (ESSA)	CSMC	No	https://www.cde.ca.gov/fg/aa/cm/
Payroll	4/30/2025	1st Quarter Payroll Tax filing due -	Payroll Vendor	No	
Finance	4/30/2025	El Dorado special education ADA report -	CSMC	No	https://www.cde.ca.gov/sp/se/as/fy23-24exprptinst.asp
Student Data	5/1/2025	2024-25 P-2 Attendance Data - P-2 Submission Under Principal Apportionment The P-2 (Second Principal Apportionment) submission is a key reporting period for Local Educational Agencies (LEAs) to update Average Daily Attendance (ADA) and other funding-related data. It includes attendance from the first day of school through the final reporting month that ends on or before April 15. The due date for P-2 varies for each LEA, as it must be submitted between the end of March and the beginning of May, depending on district, county, or State Board of Education (SBE) deadlines. P-2 serves as the final major attendance report before the Annual Apportionment and determines state funding allocations under the Local Control Funding Formula (LCFF) and other categorical programs. Accurate and timely reporting ensures LEAs receive appropriate funding based on student attendance and enrollment data.	CSMC with School Support	No	
Finance	5/1/2025	Special education low incidence reimbursement; timing and steps vary by SELPA - Due date may vary depending on an LEA's SELPA: Low Incidence (LI) disabilities are defined in California Education Code as a severe condition with an expected incidence rate of less than one percent of the total statewide enrollment. LEAs with LI students may apply for reimbursement for some related materials, equipment, and services.	CSMC	No	https://www.cde.ca.gov/fg/fo/profile.asp?id=2299

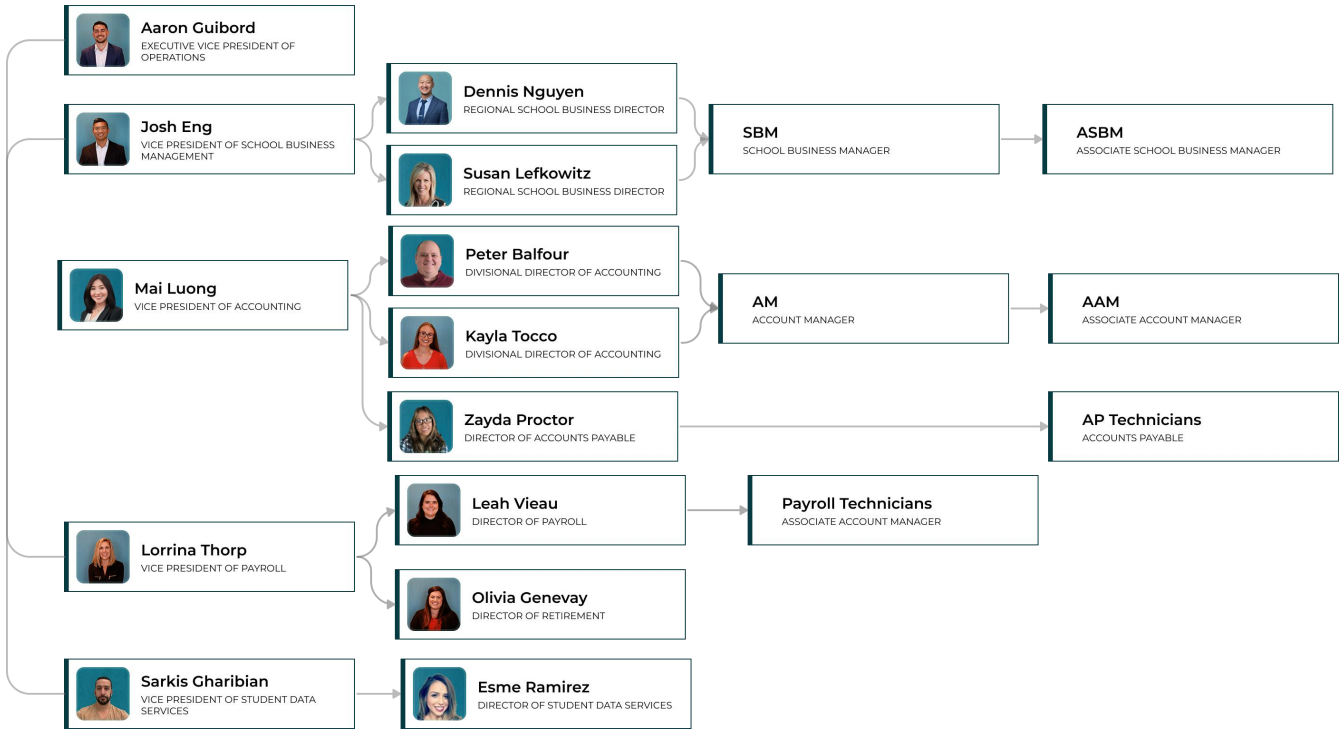
APPENDIX D: SAMPLE MONTHLY FINANCIALS

Charter School
Statement of Activities - Actual vs Budget
Reporting Book: ACCRUAL
As of Date: 03/31/2024
Location: Charter School

	07/01/2023 Through 03/31/2024 Actual	07/01/2023 Through 03/31/2024 1st Interim Budget	Period Ending 03/31/2024 Actual minus budget	% Variance	Year Ending 06/30/2024 1st Interim Budget	Remaining Budget Summary
Net Increase/(Decrease) in Net Assets						
Total Revenue						
LCFF Revenue	3,962,109.00	3,942,871.25	19237.75 ↑	0.5 %	5,673,480.38	1,711,371.38
Federal Revenue	188,661.30	464,992.75	(276331.45) ↓	(59.4) %	1,692,916.00	1,504,254.70
State Revenue	984,123.35	773,275.85	210847.50 ↑	27.3 %	1,542,505.30	558,381.95
Local Revenue	45,870.92	7,788.13	38082.79 ↑	489.0 %	7,787.98	(38,082.94)
Total Revenue	5,180,764.57	5,188,927.98	(8163.41) ↓	(0.2) %	8,916,689.66	3,735,925.09
Total Expenses						
Salaries and Benefits						
Certificated Salaries	2,550,480.12	2,503,436.09	(47044.03) ↓	(1.9) %	3,388,864.99	838,384.87
Classified Salaries	1,301,324.73	1,310,529.79	9205.06 ↑	0.7 %	1,746,748.70	445,423.97
Benefits	995,817.02	968,369.81	(27447.21) ↓	(2.8) %	1,280,831.39	285,014.37
Total Salaries and Benefits	4,847,621.87	4,782,335.69	(65286.18) ↓	(1.4) %	6,416,445.08	1,568,823.21
Operational Expenses						
Books and Supplies	488,201.39	487,160.59	(1040.80) ↓	(0.2) %	608,195.35	119,993.96
Services	1,566,527.46	1,395,871.23	(170656.23) ↓	(12.2) %	1,846,599.76	280,072.30
Capital Outlay	59,550.03	61,007.78	1457.75 ↑	2.4 %	82,500.02	22,949.99
Total Operational Expenses	2,114,278.88	1,944,039.60	(170239.28) ↓	(8.8) %	2,537,295.13	423,016.25
Total Expenses	6,961,900.75	6,726,375.29	(235525.46) ↓	(3.5) %	8,953,740.21	1,991,839.46
Total Net Increase/(Decrease) in Net Assets	**(1,781,136.18)**	**(1,537,447.31)**	**(243688.87)** ↓	**15.9 %**	**(37,050.55)**	**1,744,085.63**

Created on : 01/24/2025 5:19 PM PST

APPENDIX E: CSMC SUPPORT TEAM EXAMPLE



APPENDIX F: PROPOSER REFERENCES

Trusted by Charter School Leaders.

Connect with experieced California charter-school leaders
who know CSMC's partnership firsthand.

SPRINGS CHARTER SCHOOLS

Tanya Rogers

Assistant Superintendent

✉ Tanya.Rodgers@springscs.org

(951)225-7759

OLIVE GROVE CHARTER SCHOOL

Meg Rydman

Superintendent

✉ MRydman@OliveGroveCharter.org

(805)260-9148

Partnership is best understood through the people who experience it.

Master Services Agreement

CSMC & AMETHOD PUBLIC SCHOOLS

This Master Services Agreement ("Agreement") is entered into as of November 2, 2026 ("Effective Date"), by and between Charter School Management Corporation ("CSMC"), and Amethod Public Schools ("Charter School"), for CSMC's provision of back-office services to Charter School on the terms set forth herein:

1. **Term:** The term of this Agreement shall be from the Effective Date until June 30, 2029 (the "Initial Term"), unless earlier terminated in accordance with this Agreement. Upon expiration of the Initial Term or any Renewal Term, this Agreement shall automatically renew for a successive term equal in duration to the Initial Term (each, a "Renewal Term") unless either party provides written notice of non-renewal, in accordance with Section 27, at least sixty (60) days prior to the end of the then-current term. The Initial Term, together with all Renewal Terms, is the "Term."

2. **Services:** CSMC shall perform the services described in this Agreement and outlined in the Scope of Services attached hereto and incorporated herein as Appendix A (collectively, the "Services"), which may include finance and accounting, payroll and human resources support, business consulting, board meeting support, facilities guidance, compliance, and charter development and grants administration support services. The parties may modify the Scope of Services by mutual written agreement at any time. In the event of a conflict between this MSA and Appendix A, the terms of this MSA shall prevail.

3. **Excluded Services**: Other than the Services outlined in this Agreement and the Scope of Services, CSMC is not responsible for any other services, unless mutually agreed to in writing. Examples of excluded services include but are not limited to, legal services or legal costs, technology installation and support, purchasing of small items or curriculum materials, printing and graphic arts, grant-writing or fund-raising, hiring, meetings with outside parties (e.g., the Charter School Board or authorizer) beyond those meetings required to accomplish the Services, Special Education administration, testing, assessment, compliance with the Every Student Succeeds Act, compliance with government grant requirements, audits, attendance accounting, employee performance reviews, Student Information Systems support, and other outside professional services costs ("Excluded Services"). If the Charter School wishes to obtain Student Information Systems support, the parties shall enter into a supplemental service level agreement that outlines the parameters of all student data services.

4. **Compensation:** In exchange for CSMC's provision of the Services, Charter School agrees to pay as follows:
    - **Services Fee:** CSMC does not solely base its fees on the number of students at a charter school. Instead, it provides an economic, tailored flat rate that is a result of CSMC's discussion with the school about its specific needs. The fee for Services for Charter School shall be as outlined in the Scope of Services under the Pricing Sheet ("Services Fee"). This Services Fee shall apply to the provision of Services starting January 1, 2027.
        - **Revision of Services Fee During Term:** If at any time CSMC believes the Services Fee does not accurately reflect the amount of work and resources expended by CSMC, the parties shall enter good faith discussions to increase or decrease the Services Fee. If the parties have not agreed on a revised Services Fee within thirty (30) days after CSMC's written proposal, CSMC may, at its election: (i) implement an increase in the Services Fee not to exceed five percent (5%), effective upon thirty (30) days' written notice; or (ii) terminate this Agreement upon ninety (90) days' written notice without liability, in which case the parties shall proceed under Section 17 (Closeout Services). CSMC's election of clause (i) shall not preclude a later election of clause (ii) for a subsequent proposed revision.
        - **Revision of Services Fee on Renewal.** Upon the commencement of each Renewal Term, the Services Fee then in effect shall automatically increase by three percent (3%), effective as of the first day of such Renewal Term, without further action or amendment by the parties. This adjustment is in addition to, and does not limit, any revision of the Services Fee under Revision of Services Fee During Term above.

- **The rate for A La Carte Services:** Should Charter School desire a la carte services at any time during the Term, CSMC would be pleased to provide such a la carte services subject to CSMC's capacity and written agreement.
  - The A la carte services may include but not be limited to grant-writing (e.g., PCSGP), any in-person board attendance beyond 24 hours in a year, drafting new and renewal charter petitions, facility acquisition and lease negotiation support, and charter revocation and notice compliance support, document subpoena or testimony support, and implementation of computer systems.

For services work, CSMC shall produce invoices for services and all expenses due to CSMC. Payment for all services and expenses is due upon presentation of invoices. CSMC reserves the right to suspend the provision of Services in the event an invoice is 30 days past due. CSMC shall have no liability for any missed deadline, penalty, compliance failure, or other consequence to Charter School resulting from a suspension under this Section and Suspension of Services shall not relieve Charter School of its payment obligations.

Additionally, CSMC retains the right to assess a 1.5% per month (12% per annum) late charge or the maximum legal rate of interest, whichever is less, on unpaid balances that are over 30 days past due.

Charter School shall reimburse CSMC for all reasonable costs incurred, including reasonable attorney's fees, in collecting past due amounts owed by Charter School.

5. **Charter School Obligations:** In addition to the obligations listed in the Scope of Services, Charter School shall be responsible for the following:
   a. **Timely Submission of Information:** To provide the Services, CSMC relies on Charter School to provide timely, accurate, and complete information, and to cooperate reasonably with CSMC. Charter School acknowledges and agrees that Charter School is responsible for informing CSMC of any deadline(s), requirement(s), and/or demand(s) imposed by the Charter School's authorizer that may be in addition to State or Federal requirements. CSMC shall not be responsible for any missed deadlines if Charter School and/or Charter School's contractors (e.g., auditors) fail to timely provide necessary information and materials to CSMC. A submission is timely under this Agreement if CSMC, in its reasonable discretion, determines it has sufficient time to complete its required tasks.
   b. **Right to Rely:** CSMC has the right to rely upon the truthfulness, completeness, and accuracy of the information and data provided by Charter School, its directors, officers, employees, and agents. CSMC shall not be expected to, and Charter School may not rely on CSMC to, discover and disclose errors, fraudulent financial reporting, misappropriation of assets, or illegal acts that may exist at one or more schools or offices operated by Charter School. Charter School understands and agrees that CSMC has no responsibility to identify and communicate deficiencies in Charter School's internal controls as part of CSMC's provision of Services under this Agreement.
   c. **Notice of Material Changes:** Charter School shall immediately inform CSMC of any material change in Charter School or Charter School's operations that might impact CSMC's ability to provide the Services under this Agreement.
   d. **Compliance**: CSMC's services will assist Charter School's back-office operations, but CSMC shall not be responsible for auditing Charter School's information and operations for completeness and compliance. Charter School is solely responsible for adopting and adhering to reasonable policies and procedures, and for ensuring the Charter School remains in compliance with all applicable rules and regulations, its charter(s) and any MOUs or other contracts, and sound fiscal operations.
   e. **Direction**: Charter School acknowledges that by providing the Services, CSMC performs an advisory and task-related function, and therefore provides the Services at the direction of Charter School. Charter School retains ultimate decision-making authority on the execution of agreements, transactions, and payments, and the determination of rights, processes, controls, and obligations rests entirely in the discretion and control of Charter School. The Charter School is responsible for attendance tracking and reviewing employee performance.

f. **Professionalism**. Both Parties agree that their personnel that interact in service of this Agreement shall do so in a professional manner and shall refrain from verbal abuse and harassment.

6. **Document Retention:** Charter School shall be responsible for providing CSMC with all records pertinent to the Services, including information stored electronically such as e-mails and other computerized records. Charter School agrees to retain, and not destroy, such records for the duration of any period mandated by applicable laws. CSMC shall retain its files for 3 years or may return them to Charter School, after which time CSMC shall destroy its files unless Charter School requests in writing that CSMC retain files for a shorter or longer retention period.

7. **Education Records; FERPA**. The Parties acknowledge that Charter School is an educational agency or institution subject to the Family Educational Rights and Privacy Act, 20 U.S.C. § 1232g, and its implementing regulations ("FERPA"), and that Charter School retains ultimate responsibility for its compliance with FERPA, including determinations regarding the disclosure of personally identifiable information from education records. To the extent CSMC receives or accesses education records in the course of performing the Services, CSMC does so with a "legitimate educational interest" within the meaning of 34 C.F.R. § 99.31(a)(1), remains under Charter School's direct control with respect to the use and maintenance of such records, and shall use such records solely for the purpose of performing the Services. This Section is an acknowledgment of the parties' respective roles under the existing regulatory framework and shall not be construed to impose on either party any obligation beyond those imposed by applicable law or otherwise expressly set forth in this Agreement.

8. **No Legal Services:** Charter School acknowledges and agrees that CSMC does not provide legal services or licensed accounting services, and such licensed professional services are not included within the services which CSMC may provide under this Agreement. Charter School agrees to consult a lawyer and/or licensed accountant if Charter School seeks legal or accounting advice, and shall not rely on CSMC for such advice, consultation, or services.

9. **Support Regarding Charter Notices and Revocation:** Unless expressly included within the Services or otherwise mutually agreed upon by the parties, CSMC shall not be responsible to perform any services related to any charter revocation, notice to cure, a notice of concern, or related notices, and CSMC shall not be responsible for performing any services related to any closure of any school operated by Charter School.

10. **Limitation of Services:** CSMC cannot guarantee that the Services it provides under this Agreement will yield the results sought by Charter School. CSMC will use good faith efforts in providing Services to secure the reasonable objectives sought by Charter School during CSMC's performance of its Services under this Agreement. Charter School understands and agrees that it is retaining CSMC to perform only those Services defined herein and in the Scope of Services. Charter School agrees that CSMC will have no liability for, or indemnity obligations arising out of, CSMC's provision of any services, task, or work not included within the definition of Services.

11. **Limitation of Liability:** The parties agree that CSMC's total aggregate liability for all claims, damages, and costs (including legal fees) of the Charter School arising out of or relating to this Agreement including CSMC's indemnification and defense obligations under Section 19, shall not exceed $100,000. This limitation applies to the fullest extent permitted by law but does not apply to the extent liability arises from CSMC's fraud, willful misconduct, or gross negligence. In addition, Charter School expressly agrees to waive (among other damages) all punitive, consequential, and exemplary damages in any proceeding.

12. **Disclaimer of Warranties**: CSMC makes no representations or warranties, express or implied, regarding its services, including but not limited to any warranties of merchantability, fitness for a particular purpose, non-infringement, accuracy, or uninterrupted or error-free performance. Charter School acknowledges that the success or effectiveness of services depends on various factors beyond the control of CSMC. CSMC makes no warranties that include or involve the use of third-party products, software, or services, and disclaims all liability for any defects, errors, or failures related to them.

13. **Limitation of Liability for Referral:** The Services which CSMC is required to perform under this Agreement do not include referring Charter School to any other service provider, person, or company. If CSMC is asked and elects to make a referral, Charter School acknowledges and agrees that Charter School shall be solely responsible for interviewing, researching, and retaining any such service provider, person, or company, and Charter School shall rely on its assessment in making any hiring decision. CSMC does not warrant or guarantee the services, work, or results of any service provider, person, or company that CSMC may refer to Charter School.

14. **Personnel; Conversion Fee.** Charter School acknowledges that CSMC makes substantial investments in recruiting, training, and developing its personnel, including specialized training in charter school finance, compliance, and operations, and that when Charter School hires or engages a CSMC employee, Charter School receives the direct benefit of that investment in the same manner as if CSMC had provided a recruitment and placement service. Accordingly, if, during the Term or within twenty-four (24) months after the later of (a) the expiration or termination of this Agreement or (b) the date the individual's employment with CSMC ends, Charter School hires or engages, as an employee or independent contractor, directly or indirectly (including through any staffing agency, affiliate, or successor entity), any CSMC employee who provided services to Charter School under this Agreement, Charter School shall pay CSMC a conversion fee (the "Conversion Fee") equal to: (i) fifty percent (50%) of the individual's total annualized compensation from Charter School (or, if greater, the individual's most recent total annualized compensation from CSMC) if the hire or engagement occurs during the Term or within twelve (12) months thereafter; or (ii) thirty percent (30%) of such compensation if the hire or engagement occurs thereafter within the period described above. The Conversion Fee is compensation to CSMC for the recruitment, training, and development value received by Charter School, is earned upon the individual's commencement of work for Charter School and is due within thirty (30) days of invoice. Nothing in this Section prohibits or restricts any individual from seeking or accepting employment with Charter School, and nothing in this Section restricts Charter School from hiring any person; this Section establishes only the fee payable when Charter School obtains the benefit of CSMC's personnel investment. Amounts unpaid when due bear interest as set forth in Section 4.

15. **Governing Law and Dispute Resolution:** This Agreement shall be construed in accordance with the laws of the State of California. CSMC and Charter School agree that all disputes or controversies of any nature relating to or arising at any time under this Agreement or otherwise in connection with the rights and obligations under this Agreement shall be resolved by binding arbitration, which shall constitute the sole forum for any disputes between the parties to this Agreement. This means by signing this Agreement, each party is waiving the right to take court action and is waiving the right to a jury. Each party also agrees to and hereby does, waive any right to compel the other party to participate as a defendant, cross-defendant, or in any other capacity in any court action, including any action for indemnity. The arbitration shall be governed by the JAMS Comprehensive Arbitration Rules and Procedures conducted in California. The parties to this Agreement further agree that any arbitration demand must be filed with JAMS within 12 months from the time of any breach of this Agreement and that any claim commenced or filed after that time shall be time-barred as a matter of law.

16. **Termination:**
    a. Either party may terminate this Agreement for breach of a material term or condition of this Agreement by written notice to the other party specifically identifying the breach. If the breaching party fails to cure within thirty (30) days of such notice, the non-breaching party may terminate effective upon further written notice. Upon any termination under this section, Charter School shall pay CSMC for all services rendered by CSMC before the effective date of termination.
    b. CSMC may terminate this Agreement immediately upon written notice and without liability in the event: (i) Charter School, in CSMC's reasonable judgment, violates any of its obligations described in Sections 4 or 5. Upon any termination under this section, Charter School shall pay CSMC for all services rendered by CSMC before the effective date of termination, and Charter School shall also pay CSMC for all costs resulting from such early termination, such as costs related to demobilization.
    c. This Agreement shall terminate automatically upon Charter School's closure, meaning the date Charter School ceases instructional operations, whether by surrender, revocation, non-renewal, or expiration of its charter, dissolution, or otherwise. Charter School shall notify CSMC as soon as

reasonably practicable of any anticipated closure. Upon such termination, Charter School shall pay CSMC all amounts accrued through the termination date. Wind-down and closure-related services are not included in the Services and are available only under a separate written agreement.

17. **Closeout Services**. If Charter School elects not to renew this Agreement or terminates this Agreement prior to the end of the then-current Term, and Charter School will continue operating, then, upon Charter School's written request or CSMC's written notice, the Parties shall promptly enter into a closeout services agreement (a "Closeout Agreement") defining the scope, duration, and fees of an orderly transition of the Services to Charter School or its successor service provider. Absent an executed Closeout Agreement, CSMC's closeout obligations shall be limited to reasonable cooperation in the completion of tasks in progress as of the effective date of termination, for a period not to exceed ninety (90) days, at CSMC's then-current rates. For clarity, closeout services under this Section address the transition of back-office services only; services relating to the closure, dissolution, surrender or revocation of a charter, or wind-down of Charter School itself are excluded from this Agreement per Section 9 and, if requested, shall be provided only under a separate written agreement with separately negotiated scope, timeline, and fees.

18. **Insurance:** Charter School represents and warrants that it has obtained property insurance, general liability insurance, workers compensation insurance, automobile insurance (to the extent applicable), and insurance coverage for negligence, errors and omissions/educators' legal liability, abuse and molestation, and employment practices liability as may be required and in amounts as outlined in its charter(s).

19. **Indemnification:** Charter School shall indemnify CSMC and hold harmless its directors, officers, employees, and agents from and against all actions, claims, damages, and losses, including attorney's fees that may arise out of or in any way result from the negligent or intentional acts, errors, or omissions of Charter School. To the extent that Charter School properly directs CSMC, and to the extent that CSMC fails to properly perform the Services, CSMC shall indemnify and hold Charter School and its officers and employees harmless from and shall defend at its own expense all claims, demands, or suits at law or equity arising in whole or in part, but only to the extent that they arise from CSMC's active negligence or express breach of its obligations under this Agreement. Nothing in this Agreement shall require CSMC to indemnify Charter School against claims, demands, or suits based upon intentional or negligent acts of Charter School, its agents, officers, or employees.

20. **Authorized Representatives**. Charter School shall designate to CSMC within 14 days of execution of this Agreement and in accordance with Section 27, the individuals authorized to direct CSMC regarding the Services (each, an "Authorized Representative"), which designations may be amended only by Charter School's Chief Executive Officer or Superintendent accompanied by evidence of governing body authorization. CSMC may rely conclusively on the instructions of an Authorized Representative without any duty to verify authority or interpret Charter School's charter, board policies, or applicable law, and shall have no obligation to act on direction from any other individual, regardless of title or office. Until CSMC receives such designation, CSMC may rely on the instructions of the individual who executed this Agreement on behalf of Charter School and Charter School's Chief Executive Officer or Superintendent, each of whom shall be deemed an Authorized Representative. If CSMC receives conflicting instructions, or a claim that an instruction is unauthorized, CSMC may suspend the disputed action without liability pending a written directive from the chair of Charter School's governing body or a resolution of the governing body, which shall be conclusive. Charter School is solely responsible for the compliance of its designations and instructions with applicable law and shall hold CSMC harmless for good-faith reliance permitted by this Section; provided that CSMC may decline, without liability, any instruction it believes in good faith to be unlawful.

21. **Good-Faith Reporting**. Nothing in this Agreement obligates CSMC to detect or investigate fraud, misappropriation, or other irregularities, consistent with Section 5(b). However, if CSMC becomes aware of activity that CSMC believes in good faith may constitute fraud, misappropriation of assets, material financial misstatement, or other financial malfeasance or suspicious activity relating to Charter School, CSMC may report such activity to Charter School's governing body and, where CSMC believes in good

faith that such report is required or permitted by law, to Charter School's authorizer or appropriate governmental authorities. No good-faith report under this Section shall constitute a breach of this Agreement, including Section 22 (Confidential Information), or grounds for termination, non-renewal, suspension, fee reduction, or any other adverse action against CSMC. If Charter School terminates this Agreement, elects not to renew, or materially reduces the scope of Services, and such action is a direct result of a good-faith report under this Section, then, in addition to all amounts due for Services rendered, the unpaid balance of the Services Fee for the remainder of the then-current Term shall become immediately due and payable. The parties agree that the harm to CSMC from such an action would be difficult or impossible to ascertain, and that the foregoing amount is a reasonable estimate of CSMC's damages and is not a penalty.

22. **Confidential Information:** The parties acknowledge and agree that during this Agreement they may have access to certain information proprietary to each other, which may include but are not limited to trade secrets, policies, procedures, intellectual property, business or strategic plans, contractual arrangements or negotiations, financial information, and employee information (collectively, the "Confidential Information"). Each party's Confidential Information shall be and remain the sole property of that party at all times. Each party shall maintain the confidentiality of all Confidential Information to the extent applicable and shall not divulge such information to any third parties, except (i) as may be necessary for the discharge of its obligations under this Agreement, (ii) as required by law, and (iii) as permitted under Section 21. Each party shall take reasonable precautions against disclosure of any of the other party's Confidential Information to unauthorized persons by any of its officers, directors, employees, or agents. If either party receives a request for disclosure of the other party's information, including Confidential Information, (whether according to a California Public Records Act request or otherwise), the party that received the request shall provide the other party with prompt notice of the request. Each party agrees to keep all communications and work products confidential to the extent allowable by law.

23. **Proprietary Configurations.** The configurations, settings, tools, and integrations that CSMC implements or uses in performing the Services, including within third-party platforms such as Edstruments and PowerSchool (collectively, "**CSMC Configurations**"), are proprietary to CSMC and constitute CSMC's Confidential Information. Charter School's right to use and benefit from CSMC Configurations is limited to the Term, and upon expiration or termination of this Agreement, CSMC may remove or disable the CSMC Configurations, including access to them within any third-party platform. Nothing in this Section withholds or restricts Charter School's access to its own records or Charter School Data, including records subject to applicable public records law; such records remain Charter School's property and may be retrieved from the applicable platform in accordance with that platform's policies, including by means of any standard bulk export the platform makes available. Where CSMC procures, sponsors, or provides Charter School's access to any third-party platform through CSMC's own licenses, subscriptions, or accounts, including Edstruments and PowerSchool, such access is provided solely as a component of the Services and is coterminous with the Term. Upon expiration or termination of this Agreement, such access shall cease, and any continued use of the platform by Charter School shall require Charter School to contract directly with the applicable platform provider at Charter School's expense. Prior to the cessation of access, and upon Charter School's reasonable request during any closeout period under Section 17, CSMC shall reasonably cooperate with Charter School's retrieval of its records and Charter School Data from the platform as described above in this Section. Charter School acknowledges that the removal or disabling of CSMC Configurations or the cessation of platform access as provided in this Section does not constitute a withholding of, and shall not be construed to impair Charter School's access to, Charter School's records or Charter School Data.

24. **No Joint Venture:** The parties acknowledge that they will not hold themselves out as an agent, partner, or co-venturer of the other and that this Agreement is not intended and does not create any agency, partnership, joint venture, or any other type of relationship except the contract relationships established herein. CSMC shall be free to provide similar services to other clients.

25. **Parties Are Sole Obligors:** This Agreement is entered into by the Charter School for itself alone and not on behalf of, or as an agent for, any other entity, agency, school, or school district. Any obligation of the parties to this Agreement is and shall remain the sole responsibility of the parties. CSMC agrees that no employee, executive, officer, or director of Charter School shall be personally liable for payment or any breach of this Agreement and that CSMC may only look to Charter School for payment or performance of the obligations required under this Agreement. Likewise, Charter School agrees that no employee, executive, shareholder, officer, or director of CSMC shall be personally liable for payment or any breach of this Agreement and that Charter School may only look to CSMC for payment or performance of the obligations required under this Agreement. In addition, CSMC will be providing Services only to Charter School under this Agreement and will not be required to perform work or services to any company or person affiliated with Charter School.

26. **Communication Between Parties:** Charter School will direct all communication to the CSMC Account Manager and/or the School Business Manager. CSMC will direct all communication to Charter School's designated primary contact defined in the Notice section below. However, the Parties reserve the right to request direct communication to an alternative individual at any point via a written request following the Notice provisions in Section 27 of this Agreement.

27. **Notice**: All notices, requests, offers or demands, or other communications (each, a "Notice") given to or by the parties under this Agreement shall be in writing and shall be deemed to have been duly given on the date of service if personally served on the party to whom notice is to be given, by electronic mail at the address below, or seventy-two (72) hours after mailing by United States mail first class, registered or certified mail, postage prepaid, addressed to the party to whom notice is to be given, at such party's address set forth below, or such other address for such party as shall be specified in a notice given under this Section.

CSMC	Amethod Public Schools
41689 Enterprise Circle North, Suite 222 Temecula slanni@csmci.com Attn: Sandro Lanni	1450 Marina Way South, Suite 300 Richmond CA 94804 abarnes@amethodschools.org Attn: Adrienne Barnes

28. **Headings:** The descriptive headings of the sections and paragraphs of this Agreement are inserted for convenience only, are not part of this Agreement, and do not in any way limit or amplify the terms or provisions of this Agreement.

29. **Assignment**: Charter School shall not assign this Agreement, any interest in this Agreement, or any of its rights or obligations under this Agreement without the express prior written consent of the CSMC. This Agreement shall be binding on and shall inure to the benefit of, the parties and their respective permitted successors and assigns. CSMC reserves the right, in its sole discretion, to subcontract Services to qualified subcontractors.

30. **Entire Agreement:** This Agreement, including its attachments, constitutes the entire agreement between the parties concerning the subject matter contained herein and supersedes all agreements, representations, and understandings of the parties concerning such subject matter made or entered into before the date of this Agreement.

31. **Compliance with Laws:** Each party agrees to comply with all applicable laws in connection with the performance of such party's obligations under this Agreement and the operation of such party's business. As used herein, "law" means any federal, state, local or foreign law, statute, ordinance, franchise, permit, concession, license, writ, rule, regulation, order, injunction, judgment, or decree.

32. **Amendments:** No supplement, modification, or amendment of this Agreement shall be binding unless executed in writing by both parties.

33. **No Waiver**: No waiver of any provision of this Agreement shall constitute, or be deemed to constitute, a waiver of any other provision, nor shall any waiver constitute a continuing waiver. No waiver shall be binding unless executed in writing by the party making the waiver.

34. **Severability:** If any provision of this Agreement is invalid or contravenes California law, such provision shall be deemed not to be a part of this Agreement and shall not affect the validity or enforceability of its remaining provisions, unless such invalidity or unenforceability would defeat an essential business purpose of this Agreement.

35. **Force Majeure:** Neither Party shall be liable for any delay or failure to perform its obligations under this Agreement due to any cause beyond its reasonable control including but not limited to acts of God, war, terrorism, riots, embargoes, strikes, lockouts, fires, floods, earthquakes, or other natural disasters (each, a "Force Majeure Event"). The Party affected by a Force Majeure Event shall promptly notify the other Party of the Force Majeure Event and shall use commercially reasonable efforts to mitigate the effects of the Force Majeure Event. The Party affected by a Force Majeure Event shall be excused from the performance of its obligations under this Agreement for the duration of the Force Majeure Event, provided that such Party shall use commercially reasonable efforts to resume performance of its obligations as soon as reasonably practicable.

36. **Counterparts - Electronic Signatures:** This Agreement may be executed in two or more counterparts, each of which shall be deemed an original and all of which together shall constitute one instrument. A faxed copy or a PDF copy of the fully executed original version of this Agreement shall have the same legal effect as an executed original for all purposes.

37. **Survival:** Any provision of this Agreement that by its nature or express terms contemplates performance or observance after termination or expiration, including provisions governing payment, limitation of liability, indemnification, confidentiality, proprietary rights, personnel restrictions, and dispute resolution, shall survive termination or expiration of this Agreement.

Please note that CSMC does not provide legal services, and all work should be reviewed by Charter School's legal counsel as appropriate. Please also note that in accordance with Section 4, CSMC will likely review and possibly revise these fees after the first year as CSMC familiarizes itself with the Charter School's needs, or if there are appreciable student enrollment changes.

Charter School Management Corporation	Amethod Public Schools
Name: Sandro Lanni	Name: Adrienne Barnes
Title: President	Title: Chief Executive Officer
Date: {date:CSMCSigner_____}	Date: {date:ClientSigner_____}
Signature: {signature:CSMCSigner_____}	Signature: {signature:ClientSigner_____}

Back Office Provider Cost Comparison

Estimated costs by fiscal year

Vendor	FY 2026-27	FY 2027-28	FY 2028-29	Total
CSMC	$156,668	$324,362	$337,471	$818,501
DMS	$388,099	$401,591	$417,821	$1,207,511
Vertex	$198,330	$360,000	$371,280	$929,610

Vertex fees are fixed; CSMC & DMS fees are percentage-based.
DMS Agreement through 6/30/30; CSMC & Vertex agreements through 6/30/29 w/auto renewal.

delta
MANAGED SOLUTIONS

A STRONGER BUSINESS OFFICE FOR CHARTER SCHOOLS



Partnership proposal • 10/13/2026

Providing Charter School Business Services since 2003.

THE DELTA DIFFERENCE

THE Charter finance experts who understand the pressure on school leaders and the **confidence boards expect.**

CHARTER-ONLY EXPERTISE

We understand charter funding, reporting, governance, and authorizer expectations.

ACCURATE BY DESIGN

We keep the ledger dependable so leaders can make decisions on steady ground.

100% IN-HOUSE

Delta employees handle the work. Responsibility stays with one accountable team.

A PARTNER WHO STAYS CLOSE

Your account lead coordinates every service and keeps follow-through visible.



QUIETLY BEHIND THE SCENES- ACCURACY, VISIBILITY AND ACCOUNTABILITY AT WORK

A CLEAN, COMPLIANT FOUNDATION FOR EVERY SCHOOL

SINCE

2003

Charter school business services, with SACS and multi-school expertise built over two decades.

Two decades of charter experience, applied to give each school accurate books and a clear view of its own funding.

COMPLIANT, CLEAN BOOKS

Back years are reviewed and aligned to SACS so every year ahead starts solid.

EACH SCHOOL, DISTINCT

Funds are separated by school, so you see what each one truly has.

EXPERTISE ON YOUR TEAM

Delta carries the work now and trains your staff to grow into it.

AUTHORIZER CONFIDENCE

Accurate, on-time reports give authorizers lasting reason to trust.

CLEAN BOOKS. CLEAR FUNDING. LASTING TRUST.

EVERY RESTRICTED DOLLAR STAYS VISIBLE

Amethod needs a current view of grant spending, remaining balances, and approaching deadlines.

SPENT

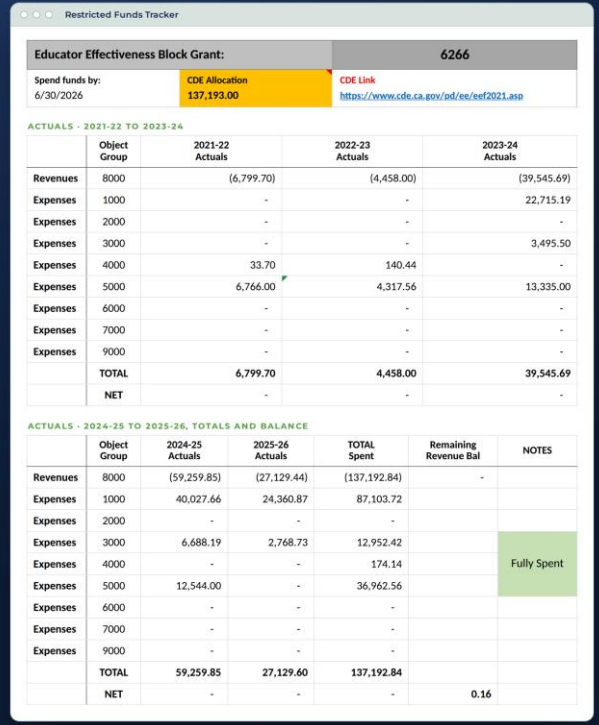
See how much has been used and when.

REMAINING

Know the available balance by grant or restricted resource.

ON TRACK

Compare spending pace with the deadline and intended use.



Restricted Funds Tracker

Educator Effectiveness Block Grant:		6266
Spend funds by: 6/30/2026	CDE Allocation 137,193.00	CDE Link https://www.cde.ca.gov/pd/ee/eef2021.asp

ACTUALS - 2021-22 TO 2023-24

	Object Group	2021-22 Actuals	2022-23 Actuals	2023-24 Actuals
Revenues	8000	(6,799.70)	(4,458.00)	(39,545.69)
Expenses	1000	-	-	22,715.19
Expenses	2000	-	-	-
Expenses	3000	-	-	3,495.50
Expenses	4000	33.70	140.44	-
Expenses	5000	6,766.00	4,317.56	13,335.00
Expenses	6000	-	-	-
Expenses	7000	-	-	-
Expenses	9000	-	-	-
	TOTAL	6,799.70	4,458.00	39,545.69
	NET	-	-	-

ACTUALS - 2024-25 TO 2025-26, TOTALS AND BALANCE

	Object Group	2024-25 Actuals	2025-26 Actuals	TOTAL Spent	Remaining Revenue Bal	NOTES
Revenues	8000	(59,259.85)	(27,129.44)	(137,192.84)	-	
Expenses	1000	40,027.66	24,360.87	87,103.72		
Expenses	2000	-	-	-		
Expenses	3000	6,688.19	2,768.73	12,952.42		
Expenses	4000	-	-	174.14		Fully Spent
Expenses	5000	12,544.00	-	36,962.56		
Expenses	6000	-	-	-		
Expenses	7000	-	-	-		
Expenses	9000	-	-	-		
	TOTAL	59,259.85	27,129.60	137,192.84		
	NET	-	-	-	0.16	

DELTA INSIGHTS

Categorical tracking was built for this work.

PROACTIVE SUPPORT

Delta flags pressure early and helps leaders adjust while options remain.

THE TRACKING CONTINUES ALL YEAR, SO THE ANSWER IS READY WHEN ASKED.

CURRENT FINANCIAL ANSWERS AT YOUR FINGERTIPS

Delta InSights Dashboard

At your Fingertips **24/7**



Delta InSights delivers financial information the moment leaders need it.

Technology *FORWARD.*

Real-time financial visibility , clear intuitive reporting built for school leaders equals faster, more confident decision-making

ORGANIZATION VIEW

See financial performance across the whole organization.

SCHOOL VIEW

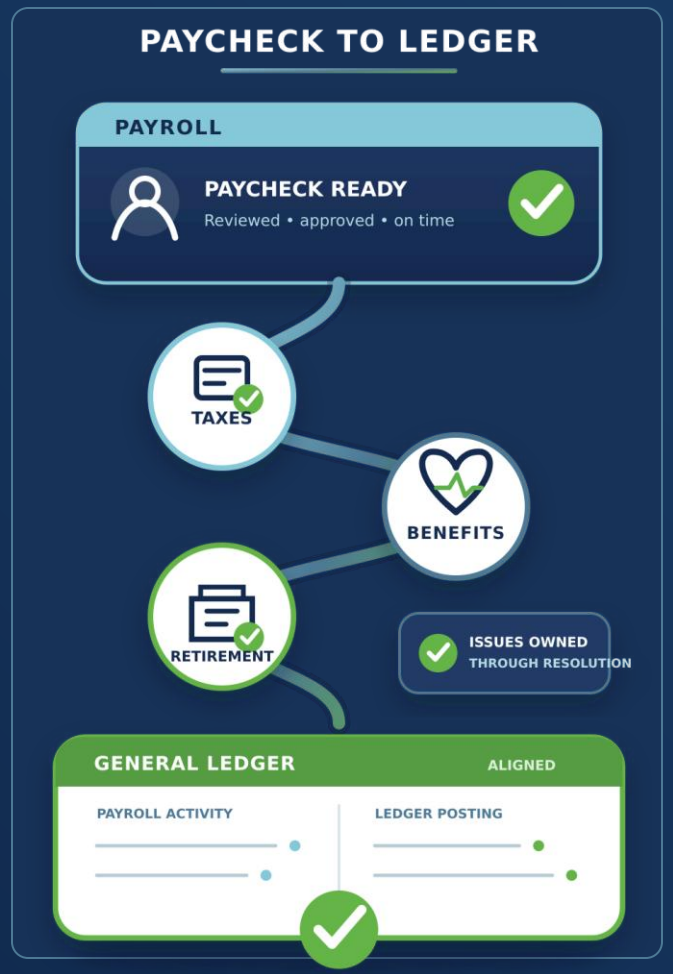
Keep each school financially distinct.

TRANSACTION VIEW

Trace the number to supporting activity.

ACCESSIBLE 24/7 - 365 ON LAPTOP OR MOBILE DEVICE.

PAYROLL ACCURACY FROM PAYCHECK TO LEDGER



Employees need confidence in every paycheck. Leaders need confidence in every number behind it.

GENERAL LEDGER ALIGNED

Payroll activity reaches the ledger accurately for dependable reporting.

ISSUES PREVENTED THROUGH PROPER PROCESSES

Your account lead coordinates the right specialist and keeps Amethod informed. Ensuring from your Payroll processes to your general ledger we are keeping an auditor's eye on the accounting.

ACCURACY IS A DAILY PRACTICE, NOT A MONTH-END PROMISE.

A CORE TEAM BUILT TO SUPPORT YOUR ORGANIZATION

One account lead owns the relationship. In-house specialists stand behind every service.

SPECIFIC PEOPLE. CLEAR OWNERSHIP.
DIRECT ACCESS.

ACCOUNT LEAD



Debbie H.
Director of School Finance

ONE LEAD. EVERY DEPARTMENT.

BUILT BY DEPARTMENT

Sample team. Specialists are matched to each school.



FINANCIALS

Ken P.
School Finance Director



PAYROLL

Kari W., MBA
Director of Payroll & Retirement



STRS

Tiffany D.
Asst. Supervisor – Retirement



ACCOUNTS PAYABLE

Cindy N.
Accounts Specialist Supervisor

ONE PARTNER FOR A COMPLTE BUSINESS OFFICE



Charters gain an integrated team instead of separate vendors and disconnected handoffs.

FISCAL SERVICES
Accounting, budgeting, forecasting, monthly reporting

PAYROLL + RETIREMENT
Payroll processing, benefits, STRS reporting (NOTE: Not included in Amethod's current contract.)

AP + PROCUREMENT
Purchasing, vendor controls, check runs

COMPLIANCE
State and federal reporting, audit support

BOARD SUPPORT
Financial reporting, preparation, guidance

CHARTER SUPPORT
New and renewing petition financial support

A REPUTATION BUILT ON SCHOOLS THAT STAY

THE INDUSTRY LEADER

in school retention

There's a reason for that:
SCHOOLS STAY WHEN THE WORK EARNS THEIR TRUST.

"My Delta Team is not in the building; they're not in an office here. But they act like they are employed directly by the school, like they're in an office right next door. You're getting that level of work ethic. It's really awesome."

Timothy Warner, Executive Director of Alder Grove CS
Delta client since 2006



ALL-IN COST- STRAIGHTFORWARD. NO SURPRISES.

ALL-IN
The contracted scope is included.

NO MINIMUMS
Cost follows the agreed revenue formula.

NO ADD-ONS
No surprise charges within the contracted scope.

NO OUTSOURCING OVERHEAD
Delta employees perform the work.

Coversheet

AMIM Presentation

Section: V. Business II
Item: F. AMIM Presentation
Purpose: FYI
Submitted by:

BACKGROUND:

The Arts, Music, and Instructional Materials (AMIM) Discretionary Block Grant was established by Section 134 of AB 181 (2022), as amended by AB 185. Funds were allocated to each school based on 2021–22 P-2 ADA, at about $642 per unit of ADA after the 2023 state budget reduction.

Each plan directs the school's full allocation to operational costs, including employer retirement and health care cost increases, an allowable use under the statute.

RECOMMENDATION:

Staff recommends that the Board approve the AMIM Discretionary Block Grant expenditure plans as presented.

Coversheet

Review and Consideration of Approval of AMIM Plan for Downtown Charter Academy

Section:	V. Business II
Item:	G. Review and Consideration of Approval of AMIM Plan for Downtown Charter Academy
Purpose:	Vote
Submitted by:	
Related Material:	AMIM Expenditure Plan - Downtown Charter Academy.pdf

AMPS
HONOR HARD WORK

Arts, Music, and Instructional Materials Discretionary Block Grant

Downtown Charter Academy

AMIM Block Grant Expenditure Plan

This plan directs Downtown Charter Academy's full AMIM allocation of $170,037 to operational costs, including employer retirement and health care cost increases, under allowable use 4 of the grant.

Local educational agency	Downtown Charter Academy
Total allocation	$170,037
Funding period	2022–23 through June 30, 2026

USE OF FUNDS BY ALLOWABLE CATEGORY

Allowable use	Amount
1. Standards-aligned professional development and instructional materials	$0
2. School climate professional development and materials	$0
3. Diverse, culturally relevant library collections	$0
4. Operational costs, including retirement and health care cost increases	$170,037
5. COVID-19 related costs	$0
Total	$170,037

RATIONALE

Operational costs, including employer retirement contributions and health care premiums continue to rise. Applying one-time AMIM funds to these increases protects general fund dollars for classroom staffing and instruction, without creating ongoing commitments the one-time grant cannot sustain.

GRANT REQUIREMENTS

- Governing board discusses and approves this plan at a regularly scheduled public meeting
- Expenditure and liquidation deadline: June 30, 2026

BOARD ACTION

The Board approves this plan for the expenditure of $170,037 in AMIM Discretionary Block Grant funds on operational costs at Downtown Charter Academy.

Approved on _____

Coversheet

Review and Consideration of Approval of AMIM Plan for John Henry High School

Section:	V. Business II
Item:	H. Review and Consideration of Approval of AMIM Plan for John Henry High School
Purpose:	Vote
Submitted by:	
Related Material:	AMIM Expenditure Plan - John Henry High.pdf

AMPS

HONOR HARD WORK

Arts, Music, and Instructional Materials Discretionary Block Grant

John Henry High

AMIM Block Grant Expenditure Plan

This plan directs John Henry High's full AMIM allocation of $199,639 to operational costs, including employer retirement and health care cost increases, under allowable use 4 of the grant.

Local educational agency	John Henry High
Total allocation	$199,639
Funding period	2022–23 through June 30, 2026

USE OF FUNDS BY ALLOWABLE CATEGORY

Allowable use	Amount
1. Standards-aligned professional development and instructional materials	$0
2. School climate professional development and materials	$0
3. Diverse, culturally relevant library collections	$0
4. Operational costs, including retirement and health care cost increases	$199,639
5. COVID-19 related costs	$0
Total	$199,639

RATIONALE

Operational costs, including employer retirement contributions and health care premiums continue to rise. Applying one-time AMIM funds to these increases protects general fund dollars for classroom staffing and instruction, without creating ongoing commitments the one-time grant cannot sustain.

GRANT REQUIREMENTS

- Governing board discusses and approves this plan at a regularly scheduled public meeting
- Expenditure and liquidation deadline: June 30, 2026

BOARD ACTION

The Board approves this plan for the expenditure of $199,639 in AMIM Discretionary Block Grant funds on operational costs at John Henry High.

Approved on _____

Coversheet

Review and Consideration of Approval of AMIM Plan for Oakland Charter Academy

Section: V. Business II
Item: I. Review and Consideration of Approval of AMIM Plan for Oakland Charter Academy
Purpose: Vote
Submitted by:
Related Material: AMIM Expenditure Plan - Oakland Charter Academy.pdf

AMPS
HONOR HARD WORK

Arts, Music, and Instructional Materials Discretionary Block Grant

Oakland Charter Academy

AMIM Block Grant Expenditure Plan

This plan directs Oakland Charter Academy's full AMIM allocation of $133,952 to operational costs, including employer retirement and health care cost increases, under allowable use 4 of the grant.

Local educational agency	Oakland Charter Academy
Total allocation	$133,952
Funding period	2022–23 through June 30, 2026

USE OF FUNDS BY ALLOWABLE CATEGORY

Allowable use	Amount
1. Standards-aligned professional development and instructional materials	$0
2. School climate professional development and materials	$0
3. Diverse, culturally relevant library collections	$0
4. Operational costs, including retirement and health care cost increases	$133,952
5. COVID-19 related costs	$0
Total	$133,952

RATIONALE

Operational costs, including employer retirement contributions and health care premiums continue to rise. Applying one-time AMIM funds to these increases protects general fund dollars for classroom staffing and instruction, without creating ongoing commitments the one-time grant cannot sustain.

GRANT REQUIREMENTS

- Governing board discusses and approves this plan at a regularly scheduled public meeting
- Expenditure and liquidation deadline: June 30, 2026

BOARD ACTION

The Board approves this plan for the expenditure of $133,952 in AMIM Discretionary Block Grant funds on operational costs at Oakland Charter Academy.

Approved on _____

Coversheet

Review and Consideration of Approval of AMIM Plan for Oakland Charter High School

Section: V. Business II
Item: J. Review and Consideration of Approval of AMIM Plan for Oakland Charter High School
Purpose: Vote
Submitted by:
Related Material: AMIM Expenditure Plan - Oakland Charter High.pdf

AMPS
HONOR HARD WORK

Arts, Music, and Instructional Materials Discretionary Block Grant

Oakland Charter High

AMIM Block Grant Expenditure Plan

This plan directs Oakland Charter High's full AMIM allocation of $268,681 to operational costs, including employer retirement and health care cost increases, under allowable use 4 of the grant.

Local educational agency	Oakland Charter High
Total allocation	$268,681
Funding period	2022–23 through June 30, 2026

USE OF FUNDS BY ALLOWABLE CATEGORY

Allowable use	Amount
1. Standards-aligned professional development and instructional materials	$0
2. School climate professional development and materials	$0
3. Diverse, culturally relevant library collections	$0
4. Operational costs, including retirement and health care cost increases	$268,681
5. COVID-19 related costs	$0
Total	$268,681

RATIONALE

Operational costs, including employer retirement contributions and health care premiums continue to rise. Applying one-time AMIM funds to these increases protects general fund dollars for classroom staffing and instruction, without creating ongoing commitments the one-time grant cannot sustain.

GRANT REQUIREMENTS

- Governing board discusses and approves this plan at a regularly scheduled public meeting
- Expenditure and liquidation deadline: June 30, 2026

BOARD ACTION

The Board approves this plan for the expenditure of $268,681 in AMIM Discretionary Block Grant funds on operational costs at Oakland Charter High.

Approved on _____

Coversheet

Review and Consideration of Approval of AMIM Plan for Richmond Charter Academy

Section:	V. Business II
Item:	K. Review and Consideration of Approval of AMIM Plan for Richmond Charter Academy
Purpose:	Vote
Submitted by:	
Related Material:	AMIM Expenditure Plan - Richmond Charter Academy.pdf

AMPS
HONOR HARD WORK

Arts, Music, and Instructional Materials Discretionary Block Grant

Richmond Charter Academy

AMIM Block Grant Expenditure Plan

This plan directs Richmond Charter Academy's full AMIM allocation of $164,248 to operational costs, including employer retirement and health care cost increases, under allowable use 4 of the grant.

Local educational agency	Richmond Charter Academy
Total allocation	$164,248
Funding period	2022–23 through June 30, 2026

USE OF FUNDS BY ALLOWABLE CATEGORY

Allowable use	Amount
1. Standards-aligned professional development and instructional materials	$0
2. School climate professional development and materials	$0
3. Diverse, culturally relevant library collections	$0
4. Operational costs, including retirement and health care cost increases	$164,248
5. COVID-19 related costs	$0
Total	$164,248

RATIONALE

Operational costs, including employer contributions and health care premiums continue to rise. Applying one-time AMIM funds to these increases protects general fund dollars for classroom staffing and instruction, without creating ongoing commitments the one-time grant cannot sustain.

GRANT REQUIREMENTS

- Governing board discusses and approves this plan at a regularly scheduled public meeting
- Expenditure and liquidation deadline: June 30, 2026

BOARD ACTION

The Board approves this plan for the expenditure of $164,248 in AMIM Discretionary Block Grant funds on operational costs at Richmond Charter Academy.

Approved on _____

Coversheet

Review and Consideration of Approval of AMIM Plan for Richmond Charter Elementary: Benito Juarez

Section: V. Business II
Item: L. Review and Consideration of Approval of AMIM Plan for Richmond Charter Elementary: Benito Juarez
Purpose: Vote
Submitted by:
Related Material:
AMIM Expenditure Plan - Richmond Charter Elementary-Benito Juarez.pdf

AMPS

HONOR HARD WORK

Arts, Music, and Instructional Materials Discretionary Block Grant

Richmond Charter Elementary–Benito Juarez

AMIM Block Grant Expenditure Plan

This plan directs Richmond Charter Elementary–Benito Juarez's full AMIM allocation of $275,073 to operational costs, including employer retirement and health care cost increases, under allowable use 4 of the grant.

Local educational agency	Richmond Charter Elementary–Benito Juarez
Total allocation	$275,073
Funding period	2022–23 through June 30, 2026

USE OF FUNDS BY ALLOWABLE CATEGORY

Allowable use	Amount
1. Standards-aligned professional development and instructional materials	$0
2. School climate professional development and materials	$0
3. Diverse, culturally relevant library collections	$0
4. Operational costs, including retirement and health care cost increases	$275,073
5. COVID-19 related costs	$0
Total	$275,073

RATIONALE

Operational costs, including employer retirement contributions and health care premiums continue to rise. Applying one-time AMIM funds to these increases protects general fund dollars for classroom staffing and instruction, without creating ongoing commitments the one-time grant cannot sustain.

GRANT REQUIREMENTS

- Governing board discusses and approves this plan at a regularly scheduled public meeting
- Expenditure and liquidation deadline: June 30, 2026

BOARD ACTION

The Board approves this plan for the expenditure of $275,073 in AMIM Discretionary Block Grant funds on operational costs at Richmond Charter Elementary–Benito Juarez.

Approved on _____