

The Academy of Alameda Charter School Board

Finance Committee Meeting

Date and Time

Tuesday May 5, 2026 at 5:00 PM PDT

Agenda

	Purpose	Presenter	Time
I. Opening Items			5:00 PM
A. Call the Meeting to Order		William Schaff	2 m
B. Record Attendance		William Schaff	1 m
C. Public Comment		William Schaff	2 m
Public Comment is limited to two (2) minutes per person			
II. Open Session			5:05 PM
A. Finance Updates	Discuss	William Schaff	54 m
Naomi Stewart will discuss:			
<ul style="list-style-type: none"> • April 2026 Financials • 26-27 and MYP Budget Updates and Discussion 			
III. Closing Items			5:59 PM

	Purpose	Presenter	Time
A. Adjourn Meeting	FYI	William Schaff	1 m

Coversheet

Finance Updates

Section: II. Open Session
Item: A. Finance Updates
Purpose: Discuss
Submitted by:
Related Material: AOA Finance Committee Packet (5.5 FC).pdf

Academy of Alameda

Financial Update

NAOMI STEWART

MAY 2026





Contents

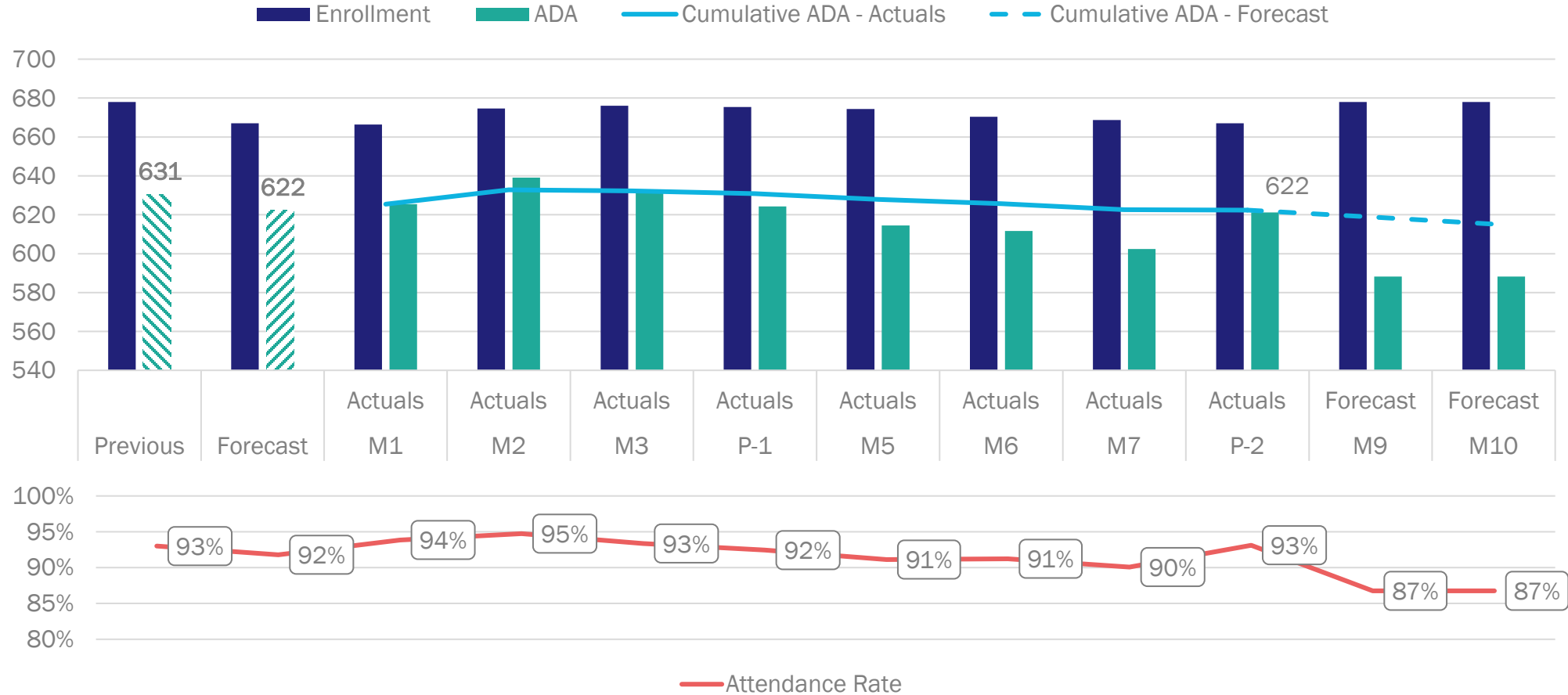
- P-2 Attendance Update
- April Forecast Update
- FY27 Budget Discussion
- Exhibits
 - April 2026 Forecast v Previous
 - MYP Scenarios w/Assumptions





P-2 Attendance Update

8.17 less ADA than previously forecasted, 630.54 to 622.37 (\$112k impact to LCFF)



April Forecast Update





April 2026 Forecast v Previous

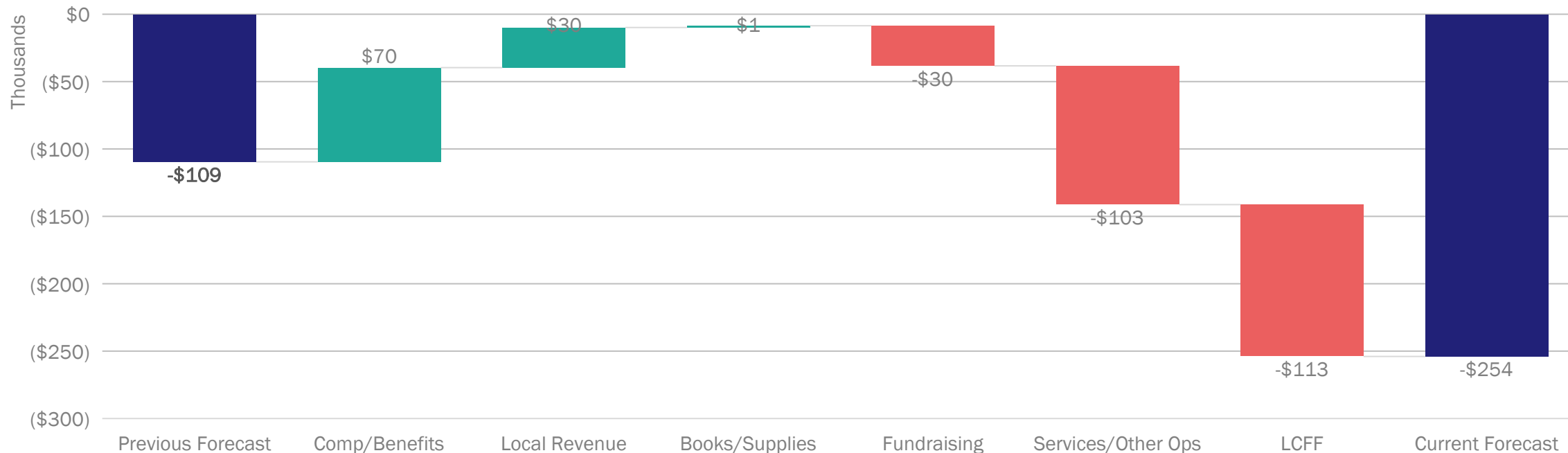
Net loss of -\$253k, Ending fund balance \$2.5M (23% fund balance)

		Approved Budget v1	Previous Forecast	Current Forecast	Previous Forecast vs. Current Forecast
Revenue	LCFF Entitlement	8,170,711	7,862,943	7,749,713	(113,230)
	Federal Revenue	288,628	263,536	263,766	230
	Other State Revenues	1,738,165	1,947,694	1,948,043	349
	Local Revenues	987,609	996,766	1,026,592	29,825
	Fundraising and Grants	49,649	65,150	35,395	(29,755)
	Total Revenue	11,234,762	11,136,089	11,023,508	(112,581)
Expenses	Compensation and Benefits	8,290,773	8,478,948	8,409,163	69,785
	Books and Supplies	569,082	380,127	378,903	1,224
	Services and Other Operating	2,132,146	2,374,952	2,477,801	(102,850)
	Depreciation	11,534	11,534	11,534	-
	Total Expenses	11,003,535	11,245,561	11,277,401	(31,840)
	Net Income	231,227	(109,471)	(253,893)	(144,422)
	Beginning Balance (Audited)	2,652,250	2,849,084	2,849,084	-
	Net Income	231,227	(109,471)	(253,893)	(144,422)
Ending Fund Balance		2,883,477	2,739,613	2,595,191	(144,422)
Fund Balance as a % of Expenses		26%	24%	23%	-1%



April 2026 Forecast v Previous

Net decrease of \$144k from previous net income due to P-2 + increased Sped contractor costs



CATEGORY	BOTTOM LINE IMPACT	NOTES
Previous Forecast	(109,471)	
Comp/Benefits	69,785	Payroll YTD Reconciliation reflects savings in vacancies, hourly employee usage, however saw increases in ASP and Unemployment insurance.
Local Revenue	29,825	YTD Afterschool Program Rev, Fieldtrip Revenue
Books/Supplies	1,224	Reduced ASP Supplies
Fundraising	(29,755)	Reduced since Disneyland revenue received(\$13k) was less than projected (\$44k)
Services/Other Ops	(102,850)	Increased Sped Contractors - Therapy Works (12k increase), RCM (30k increase based on average mo spending), and Soliant Health (36k YTD, 45k projected), Misc (8k increase, YTD Jenn Watt, Parent reimb, Hope Academy, Stepping Stone)
LCFF	(112,652)	Reduction due to P2 ADA being 8 less than forecast (projected 631 ADA, P-2 fell to 622 ADA)
Current Forecast	(253,893)	

FY27 Budget Discussion





MYP Scenario 1 – Excluding AAFSEE Program Implementation

24.6% fund balance by year 4

		2025-26	2026-27	2027-28	2028-29
		Current Forecast	Projected Budget	Projected Budget	Projected Budget
Revenue	LCFF Entitlement	7,749,713	8,261,047	8,609,975	8,897,836
	Federal Revenue	263,766	268,344	271,882	272,457
	Other State Revenues	1,948,043	1,767,041	1,848,042	1,897,193
	Local Revenues	1,026,592	1,042,055	1,047,430	1,047,430
	Fundraising and Grants	35,395	193,573	88,373	6,073
	Total Revenue	11,023,508	11,532,060	11,865,703	12,120,990
Expenses	Compensation and Benefits	8,409,163	8,881,727	9,092,019	9,296,936
	Books and Supplies	378,903	457,795	325,514	331,224
	Services and Other Operating	2,477,801	2,244,401	2,268,586	2,253,093
	Depreciation	11,534	11,534	11,534	11,534
	Total Expenses	11,277,401	11,595,456	11,697,652	11,892,787
	Net Income	(253,893)	(63,397)	168,051	228,203
	Beginning Balance (Audited)	2,849,084	2,595,191	2,531,794	2,699,845
	Net Income	(253,893)	(63,397)	168,051	228,203
Ending Fund Balance (incl. Depreciation)		2,595,191	2,531,794	2,699,845	2,928,049
Ending Fund Balance as % of Expenses		23.0%	21.8%	23.1%	24.6%



MYP Scenario 2 – AAFSEE Program Implementation

19.2% in fund balance by year 4

		2025-26	2026-27	2027-28	2028-29
		Current Forecast	Projected Budget	Projected Budget	Projected Budget
Revenue	LCFF Entitlement	7,749,713	8,261,047	8,609,975	8,897,836
	Federal Revenue	263,766	268,344	271,882	272,457
	Other State Revenues	1,948,043	1,767,041	1,848,042	1,897,193
	Local Revenues	1,026,592	1,042,055	1,047,430	1,047,430
	Fundraising and Grants	35,395	193,573	88,373	6,073
	Total Revenue	11,023,508	11,532,060	11,865,703	12,120,990
Expenses	Compensation and Benefits	8,409,163	8,992,184	9,208,305	9,416,062
	Books and Supplies	378,903	457,795	325,514	331,224
	Services and Other Operating	2,477,801	2,289,401	2,368,586	2,358,093
	Depreciation	11,534	11,534	11,534	11,534
	Total Expenses	11,277,401	11,750,914	11,913,939	12,116,913
	Net Income	(253,893)	(218,854)	(48,236)	4,077
	Beginning Balance (Audited)	2,849,084	2,595,191	2,376,337	2,328,101
	Net Income	(253,893)	(218,854)	(48,236)	4,077
Ending Fund Balance (incl. Depreciation)		2,595,191	2,376,337	2,328,101	2,332,178
Ending Fund Balance as % of Expenses		23.0%	20.2%	19.5%	19.2%

Scenario 1 and Scenario 2 Comparison

1.6% difference in fund balance in FY27

		2026-27	2026-27	Variance	Notes	
		With AAFSEE	W/O AAFSEE			
Revenue	Lcff Entitlement	8,261,047	8,261,047	-		
	Federal Revenue	268,344	268,344	-		
	Other State Revenues	1,767,041	1,767,041	-		
	Local Revenues	1,042,055	1,042,055	-		
	Fundraising and Grants	193,573	193,573	-		
	Total Revenue	11,532,060	11,532,060	-		
Expenses	Compensation and Benefits	8,992,184	8,881,727	110,458	1. Existing P/T staff would be made FT, 1.0. The salary will be: Yr1, \$79k, Year 2, \$81k, Year 3, \$82.5k + benefits. 2. Addtl Stipends Yr1 \$45k, Year 2 \$48.5k, Year 3 \$50k.	
	Books and Supplies	457,795	457,795	-		
	Services and Other Operating Expenditures	2,289,401	2,244,401	45,000	AAFSEE Program expenses include events such as dinners, workshops, guest speakers, and event nights, as well as an end of year celebration, materials, incentives, and staff workshops.	
	Depreciation	11,534	11,534	-		
		Total Expenses	11,750,914	11,595,456	155,458	
		Net Income	(218,854)	(63,397)	155,458	
	Beginning Balance	2,595,191	2,595,191	-		
	Net Income	(218,854)	(63,397)	155,458		
	Ending Fund Balance (incl. Depreciation)	2,376,337	2,531,794	155,458		
	Ending Fund Balance as % of Expenses	20.2%	21.8%	1.6%		

Exhibits



Academy of Alameda Middle
Income Statement
As of Apr FY2026

	Actual			YTD	Budget & Forecast					
	Feb	Mar	Apr	Actual YTD	Approved Budget v1	Previous Forecast	Current Forecast	Previous Forecast vs. Current Forecast	Current Forecast Remaining	% Current Forecast Spent
SUMMARY										
Revenue										
LCFF Entitlement	493,058	1,405,690	316,417	5,508,623	8,170,711	7,862,943	7,749,713	(113,230)	2,241,090	71%
Federal Revenue	-	-	57,734	157,511	288,628	263,536	263,766	230	106,255	60%
Other State Revenues	215,126	108,850	226,586	1,409,132	1,738,165	1,947,694	1,948,043	349	538,912	72%
Local Revenues	28,064	45,928	110,714	410,381	987,609	996,766	1,026,592	29,825	616,211	40%
Fundraising and Grants	480	1,712	100	24,212	49,649	65,150	35,395	(29,755)	11,183	68%
Total Revenue	736,728	1,562,180	711,551	7,509,858	11,234,762	11,136,089	11,023,508	(112,581)	3,513,650	68%
Expenses										
Compensation and Benefits	760,672	762,655	363,412	6,654,465	8,290,773	8,478,948	8,409,163	69,785	1,754,698	79%
Books and Supplies	6,209	10,804	36,934	205,086	569,082	380,127	378,903	1,224	173,817	54%
Services and Other Operating Expenditures	122,867	225,065	164,437	1,924,961	2,132,146	2,374,952	2,477,801	(102,850)	552,840	78%
Depreciation	961	961	961	9,610	11,534	11,534	11,534	-	1,924	83%
Other Outflows & Amortization	-	-	141,611	141,611	-	-	-	-	(141,611)	
Total Expenses	890,709	999,485	707,355	8,935,733	11,003,535	11,245,561	11,277,401	(31,840)	2,341,668	79%
Net Income	(153,981)	562,695	4,195	(1,425,875)	231,227	(109,471)	(253,893)	(144,422)	1,171,982	
Fund Balance										
Beginning Balance (Audited)					2,652,250	2,849,084	2,849,084	-		
Net Income					231,227	(109,471)	(253,893)	(144,422)		
Ending Fund Balance					2,883,477	2,739,613	2,595,191	(144,422)		
Fund Balance as a % of Expenses					26%	24%	23%	-1%		
KEY ASSUMPTIONS										
Enrollment Summary										
K-3					256	242	242	-		
4-6					235	216	216	-		
7-8					218	220	220	-		
Total Enrolled					709	678	678	-		
ADA %										
K-3					93.0%	93.0%	91.2%	-1.8%		
4-6					93.0%	93.0%	92.4%	-0.6%		
7-8					93.0%	93.0%	91.8%	-1.2%		
Average ADA %					93.0%	93.0%	91.8%	-1.2%		
ADA										
K-3					238.08	225.06	220.78	(4.28)		
4-6					218.55	200.88	199.64	(1.24)		
7-8					202.74	204.60	201.95	(2.65)		
Total ADA					659.37	630.54	622.37	(8.17)		

Academy of Alameda Middle
Income Statement
As of Apr FY2026

	Actual			YTD	Budget & Forecast					
	Feb	Mar	Apr	Actual YTD	Approved Budget v1	Previous Forecast	Current Forecast	Previous Current Forecast vs. Current Forecast	Current Forecast Remaining	% Current Forecast Spent
REVENUE										
LCFF Entitlement										
8011 Charter Schools General Purpose Entitlement - State Aid	267,651	316,417	316,417	2,268,477	3,809,245	3,351,394	3,296,584	(54,810)	1,028,107	69%
8012 Education Protection Account Entitlement	-	388,343	-	1,145,538	1,287,833	1,441,950	1,423,266	(18,684)	277,728	80%
8019 State Aid - Prior Years	2,879	-	-	2,879	-	2,879	2,879	-	-	100%
8096 Charter Schools in Lieu of Property Taxes	222,528	700,930	-	2,091,729	3,073,633	3,066,720	3,026,984	(39,736)	935,255	69%
SUBTOTAL - LCFF Entitlement	493,058	1,405,690	316,417	5,508,623	8,170,711	7,862,943	7,749,713	(113,230)	2,241,090	71%
Federal Revenue										
8181 Special Education - Entitlement	-	-	-	-	93,291	91,056	91,056	-	91,056	0%
8291 Title I	-	-	43,401	122,097	152,437	132,998	132,998	-	10,901	92%
8292 Title II	-	-	8,060	18,346	21,413	18,344	18,574	230	228	99%
8293 Title III	-	-	3,690	9,791	11,487	10,805	10,805	-	1,014	91%
8294 Title IV	-	-	2,583	7,169	10,000	10,333	10,333	-	3,164	69%
8297 PY Federal - Not Accrued	-	-	-	108	-	-	-	-	(108)	
SUBTOTAL - Federal Revenue	-	-	57,734	157,511	288,628	263,536	263,766	230	106,255	60%
Other State Revenue										
8319 Other State Apportionments - Prior Years	317	-	-	5,159	-	5,159	5,159	-	-	100%
8381 Special Education - Entitlement (State)	89,984	-	101,826	376,778	557,015	543,710	543,710	-	166,932	69%
8382 Special Education Reimbursement (State)	4,526	5,092	5,092	37,844	59,107	53,120	55,790	2,670	17,946	68%
8550 Mandated Cost Reimbursements	-	-	-	12,160	12,161	12,161	12,161	-	1	100%
8560 State Lottery Revenue	-	-	50,876	99,752	188,011	179,132	176,811	(2,321)	77,059	56%
8590 All Other State Revenue	51,522	-	-	237,961	35,291	261,938	261,938	-	23,977	91%
8591 Prop 28 Arts & Music in Schools	9,536	9,550	9,550	77,376	95,594	106,027	106,027	-	28,651	73%
8593 ELO-Program (2600)	59,241	59,242	59,242	480,513	662,777	658,238	658,238	-	177,725	73%
8595 Afterschool (ASES)	-	34,966	-	81,588	128,210	128,210	128,210	-	46,622	64%
SUBTOTAL - Other State Revenue	215,126	108,850	226,586	1,409,132	1,738,165	1,947,694	1,948,043	349	538,912	72%
Local Revenue										
8639 All Other Sales	-	-	-	0	1,284	1,284	1,284	-	1,284	0%
8660 Interest	156	90	-	273	71	254	273	19	-	100%
8662 Net Increase (Decrease)	-	-	-	27,876	44,000	44,000	44,000	-	16,124	63%
8676 After School Program Revenue	18,996	35,333	485	220,779	190,260	184,962	222,000	37,038	1,221	99%
8690 Other Local Revenue	-	5,809	689	14,559	20,000	20,000	20,000	-	5,441	73%
8693 Field Trips	8,769	3,614	1,651	30,970	17,140	29,320	30,970	1,651	-	100%
8699 All Other Local Revenue	143	1,081	-	6,938	27,901	27,901	27,901	-	20,963	25%
8701 Art and Music Fundraising	-	-	-	1,096	3,555	3,555	3,555	-	2,459	31%
8702 Measure E Parcel Tax	-	-	-	-	187,044	685,490	676,608	(8,882)	676,608	0%
8703 Measure A (2020) Parcel Tax	-	-	-	-	496,353	-	-	-	-	
8999 Uncategorized Revenue	-	-	107,889	107,889	-	-	-	-	(107,889)	
SUBTOTAL - Local Revenue	28,064	45,928	110,714	410,381	987,609	996,766	1,026,592	29,825	616,211	40%
Fundraising and Grants										
8802 Donations - Private	480	1,712	-	19,172	3,626	19,127	19,172	45	-	100%

Academy of Alameda Middle
Income Statement
As of Apr FY2026

	Actual			YTD	Budget & Forecast					
	Feb	Mar	Apr	Actual YTD	Approved Budget v1	Previous Forecast	Current Forecast	Previous	Current	% Current
								Forecast vs. Current Forecast	Forecast Remaining	
8803 Annual Fundraising (School-wide)	-	-	100	5,040	44,800	44,800	15,000	(29,800)	9,960	34%
8804 School Culture Fundraising	-	-	-	-	1,223	1,223	1,223	-	1,223	0%
SUBTOTAL - Fundraising and Grants	480	1,712	100	24,212	49,649	65,150	35,395	(29,755)	11,183	68%
TOTAL REVENUE	736,728	1,562,180	711,551	7,509,858	11,234,762	11,136,089	11,023,508	(112,581)	3,513,650	68%
EXPENSES										
Compensation & Benefits										
Certificated Salaries										
1100 Teachers Salaries	223,035	226,158	121,588	1,985,136	2,568,386	2,500,129	2,485,060	15,069	499,924	80%
1101 Teacher - Stipends	333	1,133	167	9,464	77,000	77,000	77,000	-	67,536	12%
1103 Teacher - Substitute Pay	21,277	21,277	10,639	133,200	-	152,730	152,730	-	19,530	87%
1148 Teacher - Special Ed	8,316	1,385	5,665	69,657	105,327	103,318	103,318	-	33,661	67%
1200 Certificated Pupil Support Salaries	3,616	3,451	2,470	30,060	45,946	54,455	51,052	3,403	20,992	59%
1201 Certificated Pupil Support - School Psychologist	21,068	22,568	10,834	171,917	205,977	205,977	205,977	-	34,060	83%
1202 Certificated Pupil Support - Counselor	15,546	15,546	7,773	132,025	168,489	168,489	168,489	-	36,464	78%
1203 Certificated Pupil Support Salaries - Custom 3	4,638	4,673	2,566	35,776	45,576	70,855	54,121	16,733	18,345	66%
1300 Certificated Supervisor & Administrator Salaries	43,213	43,213	21,606	416,523	518,559	518,557	518,557	-	102,033	80%
1950 Other Cert - Instructional Coaches	40,642	40,642	20,321	345,294	539,188	469,559	469,559	-	124,265	74%
SUBTOTAL - Certificated Salaries	381,684	380,046	203,628	3,329,051	4,274,449	4,321,067	4,285,861	35,206	956,810	78%
Classified Salaries										
2100 Classified Instructional Aide Salaries	67,868	70,888	35,891	593,379	785,071	740,259	711,106	29,153	117,727	83%
2201 Classified Support - Restorative Justice coordinator	6,447	7,611	3,660	64,394	77,108	77,358	77,358	-	12,965	83%
2202 Classified Support - School Culture Coordinator	18,101	16,342	9,051	152,103	186,855	210,241	210,241	-	58,138	72%
2300 Classified Supervisor & Administrator Salaries	18,929	18,929	9,465	169,509	227,400	212,679	212,679	-	43,170	80%
2400 Classified Clerical & Office Salaries	21,887	20,884	10,188	169,468	224,687	225,642	217,937	7,705	48,470	78%
2905 Other Classified - After School	45,615	49,688	29,060	405,539	442,052	465,616	489,525	(23,910)	83,986	83%
SUBTOTAL - Classified Salaries	178,848	184,342	97,315	1,554,392	1,943,172	1,931,796	1,918,848	12,948	364,456	81%
Employee Benefits										
3100 STRS	67,794	67,433	35,956	591,931	759,415	772,073	765,999	6,074	174,067	77%
3300 OASDI-Medicare-Alternative	19,973	20,355	10,808	171,728	227,152	225,739	224,027	1,712	52,299	77%
3400 Health & Welfare Benefits	80,383	77,975	1,937	701,302	828,416	875,164	875,164	-	173,862	80%
3500 Unemployment Insurance	19,277	19,406	10,377	178,989	119,669	169,301	177,643	(8,342)	(1,346)	101%
3600 Workers Comp Insurance	5,704	5,707	-	62,770	68,661	69,050	68,519	532	5,748	92%
3900 Other Employee Benefits	7,009	7,391	3,391	64,300	69,838	114,758	93,103	21,655	28,802	69%
SUBTOTAL - Employee Benefits	200,140	198,266	62,469	1,771,021	2,073,151	2,226,085	2,204,454	21,631	433,433	80%
Books & Supplies										
4200 Books & Other Reference Materials	84	904	995	45,957	52,098	55,585	55,585	-	9,628	83%
4320 Educational Software	-	288	11,653	24,667	68,668	62,842	62,842	-	38,175	39%
4325 Instructional Materials & Supplies	3,516	2,018	1,156	27,591	30,806	30,891	30,891	-	3,300	89%
4326 Art & Music Supplies	-	1,127	283	6,917	12,734	16,000	16,000	-	9,083	43%

Academy of Alameda Middle
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As of Apr FY2026

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	Feb	Mar	Apr	Actual YTD	Approved Budget v1	Previous Forecast	Current Forecast	Previous Current Forecast vs. Current Forecast	Current Forecast Remaining	% Current Forecast Spent
4330 Office Supplies	346	1,354	1,297	10,945	15,606	15,606	15,606	-	4,661	70%
4335 PE Supplies	17	89	-	373	8,311	4,311	4,311	-	3,938	9%
4340 Professional Development Supplies	-	-	-	680	2,384	2,384	2,384	-	1,704	29%
4345 Non Instructional Student Materials & Supplies	138	639	477	4,555	9,666	9,666	9,666	-	5,112	47%
4350 Uniforms	-	-	-	-	108	108	108	-	108	0%
4351 Yearbook	-	(5,373)	3,409	8,188	11,478	13,260	13,260	-	5,073	62%
4352 Afterschool Supplies	64	2,168	446	6,221	140,529	21,224	20,000	1,224	13,779	31%
4353 Summerschool Supplies	-	-	-	2,128	10,404	10,404	10,404	-	8,276	20%
4354 Middle school Athletics	-	-	1,143	2,756	3,886	3,886	3,886	-	1,130	71%
4355 Org Culture supplies	-	-	-	7,944	11,126	11,126	11,126	-	3,182	71%
4360 Books and Supplies - Sped	-	6,596	1,727	11,415	10,280	28,683	28,683	-	17,268	40%
4410 Classroom Furniture, Equipment & Supplies	-	41	-	2,427	86,674	17,828	17,828	-	15,401	14%
4420 Computers: individual items less than \$5k	350	120	11,781	26,128	49,380	31,380	31,380	-	5,252	83%
4423 Additional Technology	-	-	210	210	9,551	9,551	9,551	-	9,341	2%
4430 Non Classroom Related Furniture, Equipment & Supplies	679	74	210	3,626	6,291	6,291	6,291	-	2,666	58%
4700 Food	718	166	424	8,652	19,737	19,737	19,737	-	11,085	44%
4720 Other Food	297	592	1,722	3,707	9,364	9,364	9,364	-	5,656	40%
SUBTOTAL - Books and Supplies	6,209	10,804	36,934	205,086	569,082	380,127	378,903	1,224	173,817	54%
Services & Other Operating Expenses										
5210 Conference Fees	-	-	-	6,499	14,586	18,907	9,253	9,654	2,754	70%
5220 Travel and Lodging	-	-	-	-	10,924	10,924	10,924	-	10,924	0%
5305 Dues & Membership - Professional	-	-	-	3,078	12,580	12,479	9,458	3,020	6,380	33%
5310 Subscriptions	358	70	16	61,101	72,621	76,273	76,265	8	15,164	80%
5400 Insurance	11,082	11,079	-	121,877	126,781	132,954	132,954	-	11,077	92%
5510 Utilities - Gas and Electric	-	-	-	-	1,061	1,061	1,061	-	1,061	0%
5515 Janitorial, Gardening Services & Supplies	19,167	14,512	12,717	156,360	213,792	209,692	209,692	-	53,332	75%
5525 Utilities - Waste	3,975	3,975	3,343	36,991	55,323	55,323	55,323	-	18,332	67%
5605 Equipment Leases	1,180	708	790	13,371	23,721	23,721	23,721	-	10,350	56%
5611 Prop 39 Related Costs	-	20,767	354	219,604	251,752	285,140	285,140	-	65,536	77%
5615 Repairs and Maintenance - Building	54	92	-	10,992	12,485	12,485	12,485	-	1,493	88%
5617 Repairs and Maintenance - Other Equipment	-	-	-	49	2,122	2,122	2,122	-	2,073	2%
5619 Non-Cash Lease Adjustment	-	-	-	-	9,431	9,431	9,431	-	9,431	0%
5803 Accounting Fees	-	-	-	1	2,005	2,005	2,005	-	2,004	0%
5804 Internal Audit & Accounting support	-	834	-	9,029	24,840	24,840	24,840	-	15,811	36%
5805 Administrative Fees	-	-	3,174	3,528	4,343	4,343	4,214	128	686	84%
5809 Banking Fees	-	83	130	515	1,769	1,769	1,769	-	1,254	29%
5812 Business Services	16,667	16,667	16,667	166,667	200,000	200,000	200,000	-	33,333	83%
5815 Consultants - Instructional	-	16,153	-	32,551	9,221	16,398	32,551	(16,153)	0	100%
5818 Coaching	-	-	-	24,425	27,775	27,775	24,425	3,350	-	100%
5819 School Culture Initiatives	-	122	-	7,421	19,874	19,874	19,874	-	12,453	37%
5820 Consultants - Non Instructional - Custom 1	-	1,190	765	12,963	15,277	15,277	15,277	-	2,315	85%
5824 District Oversight Fees	-	-	-	121,365	252,537	252,533	252,533	-	131,168	48%
5828 Translators	143	45	194	1,951	1,724	1,724	1,756	(32)	(195)	111%
5830 Field Trips Expenses	21,580	1,624	1,677	87,808	95,772	95,772	95,772	-	7,964	92%
5833 Fines and Penalties	-	-	-	-	212	212	212	-	212	0%

Academy of Alameda Middle
Income Statement
As of Apr FY2026

	Actual			YTD	Budget & Forecast					
	Feb	Mar	Apr	Actual YTD	Approved Budget v1	Previous Forecast	Current Forecast	Previous Forecast vs. Current Forecast	Current Forecast Remaining	% Current Forecast Spent
5834 Afterschool & Summer Services	199	199	199	4,461	12,709	12,709	12,709	-	8,248	35%
5836 Fingerprinting	237	239	679	3,514	8,323	8,323	8,323	-	4,809	42%
5839 Fundraising Expenses	300	2,097	333	6,244	3,654	5,912	5,912	-	(333)	106%
5845 Legal Fees	4,639	5,775	2,368	45,086	62,424	62,424	62,424	-	17,338	72%
5846 Loan and Financing Fees	-	-	-	-	265	265	265	-	265	0%
5848 Licenses and Other Fees	-	-	-	-	1,369	1,369	1,369	-	1,369	0%
5851 Marketing and Student Recruiting	10,482	28,512	8,970	135,426	160,297	158,950	158,950	-	23,524	85%
5857 Payroll Fees	1,456	596	-	7,762	7,483	7,762	7,762	-	(0)	100%
5860 Printing and Reproduction	-	1,435	1,665	10,936	7,428	9,271	10,936	(1,665)	-	100%
5861 Prior Yr Exp (not accrued)	-	-	2,317	(2,818)	10,000	(5,134)	(5,134)	-	(2,317)	55%
5863 Professional Development	-	13,750	-	25,198	69,231	69,231	70,327	(1,096)	45,129	36%
5866 Sped Tuition & Fees	5,268	-	5,415	10,683	-	-	-	-	(10,683)	
5869 Special Education Contract Instructors	13,059	42,304	67,736	236,415	73,473	171,085	270,115	(99,031)	33,700	88%
5875 Staff Recruiting	299	299	299	16,762	18,193	18,193	18,193	-	1,432	92%
5880 Student Health Services	280	86	931	5,387	10,404	10,404	10,404	-	5,017	52%
5881 Student Information System	1,939	1,429	1,429	16,793	7,989	19,140	19,140	-	2,347	88%
5884 Substitutes	10,507	25,567	32,225	212,740	188,034	214,948	214,948	-	2,208	99%
5887 Technology Services	-	11,742	-	46,968	25,306	52,274	52,274	-	5,306	90%
5898 Bad Debt Expense	-	-	-	42,074	318	42,074	42,074	-	-	100%
5899 Miscellaneous Operating Expenses	-	3,115	-	3,115	2,081	2,081	3,115	(1,034)	-	100%
5915 Postage and Delivery	-	-	46	70	531	531	531	-	461	13%
5920 Communications - Telephone & Fax	-	-	-	-	106	106	106	-	106	0%
SUBTOTAL - Services & Other Operating Exp.	122,867	225,065	164,437	1,924,961	2,132,146	2,374,952	2,477,801	(102,850)	552,840	78%
Capital Outlay & Depreciation										
6900 Depreciation	961	961	961	9,610	11,534	11,534	11,534	-	1,924	83%
SUBTOTAL - Capital Outlay & Depreciation	961	961	961	9,610	11,534	11,534	11,534	-	1,924	83%
Other Outflows & Amortization										
7998 Temporary JE Clearing	-	-	141,611	141,611	-	-	-	-	(141,611)	
SUBTOTAL - Other Outflows & Amortization	-	-	141,611	141,611	-	-	-	-	(141,611)	
TOTAL EXPENSES	890,709	999,485	707,355	8,935,733	11,003,535	11,245,561	11,277,401	(31,840)	2,341,668	79%

Academy of Alameda Middle
Multi-year Projection
As of Apr FY2026

	Year 1	Year 2	Year 3	Year 4	Assumptions
	2025-26	2026-27	2027-28	2028-29	
SUMMARY					
Revenue					
LCFF Entitlement	7,749,713	8,261,047	8,609,975	8,897,836	
Federal Revenue	263,766	268,344	271,882	272,457	
Other State Revenues	1,948,043	1,767,041	1,848,042	1,897,193	
Local Revenues	1,026,592	1,042,055	1,047,430	1,047,430	
Fundraising and Grants	35,395	193,573	88,373	6,073	
Total Revenue	11,023,508	11,532,060	11,865,703	12,120,990	
Expenses					
Compensation and Benefits	8,409,163	8,881,727	9,092,019	9,296,936	
Books and Supplies	378,903	457,795	325,514	331,224	
Services and Other Operating Expenditures	2,477,801	2,244,401	2,268,586	2,253,093	
Depreciation	11,534	11,534	11,534	11,534	
Other Outflows & Amortization	-	-	-	-	
Total Expenses	11,277,401	11,595,456	11,697,652	11,892,787	
Net Income	(253,893)	(63,397)	168,051	228,203	
Fund Balance					
Beginning Balance (Unaudited)	2,849,084	2,595,191	2,531,794	2,699,845	
Audit Adjustment					
Beginning Balance (Audited)	2,849,084	2,595,191	2,531,794	2,699,845	
Net Income	(253,893)	(63,397)	168,051	228,203	
Ending Fund Balance	2,595,191	2,531,794	2,699,845	2,928,049	
Total Revenue Per ADA	17,712	17,868	18,279	18,672	
Total Expenses Per ADA	18,120	17,966	18,020	18,321	
Net Income Per ADA	(408)	(98)	259	352	
Fund Balance as a % of Expenses	23%	22%	23%	25%	
Key Assumptions					
Enrollment Breakdown					
TK	38	40	40	40	
K	48	54	54	54	
1	48	48	52	52	
2	52	52	52	52	
3	56	56	56	56	
4	59	60	60	60	
5	58	60	60	60	
6	99	107	107	107	

Academy of Alameda Middle
Multi-year Projection
As of Apr FY2026

	Year 1	Year 2	Year 3	Year 4	Assumptions	
	2025-26	2026-27	2027-28	2028-29		
7	111	100	100	100		
8	109	114	114	114		
Total Enrolled	678	691	695	695		
ADA %						
K-3	91.2%	93.4%	93.4%	93.4%		
4-6	92.4%	93.4%	93.4%	93.4%		
7-8	91.8%	93.4%	93.4%	93.4%		
Average ADA %	91.8%	93.4%	93.4%	93.4%		
ADA						
K-3	221	234	237	237		
4-6	200	212	212	212		
7-8	202	200	200	200		
Total ADA	622	645	649	649		
REVENUE						
LCFF Entitlement						
8011	Charter Schools General Purpose Entitlement - State Aid	3,296,584	3,534,899	3,710,980	3,914,773	
8012	Education Protection Account Entitlement	1,423,266	1,587,155	1,741,812	1,825,880	
8019	State Aid - Prior Years	2,879	-	-	-	
8096	Charter Schools in Lieu of Property Taxes	3,026,984	3,138,993	3,157,183	3,157,183	
	SUBTOTAL - LCFF Entitlement	7,749,713	8,261,047	8,609,975	8,897,836	
Federal Revenue						
8181	Special Education - Entitlement	91,056	95,634	99,172	99,747	
8291	Title I	132,998	132,998	132,998	132,998	
8292	Title II	18,574	18,574	18,574	18,574	
8293	Title III	10,805	10,805	10,805	10,805	
8294	Title IV	10,333	10,333	10,333	10,333	
	SUBTOTAL - Federal Revenue	263,766	268,344	271,882	272,457	
Other State Revenue						
8319	Other State Apportionments - Prior Years	5,159	-	-	-	PY Corrected June Sped, not accrued
8381	Special Education - Entitlement (State)	543,710	571,043	592,174	595,605	
8382	Special Education Reimbursement (State)	55,790	54,697	55,014	55,014	
8550	Mandated Cost Reimbursements	12,161	13,076	13,973	14,521	
8560	State Lottery Revenue	176,811	183,354	184,416	184,416	
8590	All Other State Revenue	261,938	-	-	-	
8591	Prop 28 Arts & Music in Schools	106,027	113,373	115,747	116,375	
8593	ELO-Program (2600)	658,238	703,289	758,509	803,052	
8595	Afterschool (ASES)	128,210	128,210	128,210	128,210	
	SUBTOTAL - Other State Revenue	1,948,043	1,767,041	1,848,042	1,897,193	

Academy of Alameda Middle
Multi-year Projection
As of Apr FY2026

		Year 1	Year 2	Year 3	Year 4	Assumptions
		2025-26	2026-27	2027-28	2028-29	
Local Revenue						
8639	All Other Sales	1,284	1,284	1,284	1,284	
8660	Interest	273	273	273	273	
8662	Net Increase (Decrease	44,000	44,000	44,000	44,000	LAIF interest
8676	After School Program Revenue	222,000	226,257	227,566	227,566	Adjusted rate per YTD
8690	Other Local Revenue	20,000	20,000	20,000	20,000	
8693	Field Trips	30,970	17,140	17,140	17,140	
8699	All Other Local Revenue	27,901	27,901	27,901	27,901	
8701	Art and Music Fundraising	3,555	3,555	3,555	3,555	General Band/Music
8702	Measure E Parcel Tax	676,608	701,645	705,711	705,711	effective FY26, Measure E Parcel Tax
SUBTOTAL - Local Revenue		1,026,592	1,042,055	1,047,430	1,047,430	
Fundraising and Grants						
8802	Donations - Private	19,172	192,350	42,350	4,850	
8803	Annual Fundraising (School-wide)	15,000	-	44,800	-	Less funds raised for Dland in FY26
8804	School Culture Fundraising	1,223	1,223	1,223	1,223	Dances, snack sales, etc.
SUBTOTAL - Fundraising and Grants		35,395	193,573	88,373	6,073	
TOTAL REVENUE		11,023,508	11,532,060	11,865,703	12,120,990	
EXPENSES						
Compensation & Benefits						
Certificated Salaries						
1100	Teachers Salaries	2,485,060	2,765,605	2,820,917	2,877,335	
1101	Teacher - Stipends	77,000	80,600	82,140	80,111	
1103	Teacher - Substitute Pay	152,730	-	-	-	
1148	Teacher - Special Ed	103,318	127,121	129,663	132,257	
1200	Certificated Pupil Support Salaries	51,052	52,073	53,114	54,176	
1201	Certificated Pupil Support - School Psychologist	205,977	214,222	218,506	222,876	
1202	Certificated Pupil Support - Counselor	168,489	175,786	179,301	182,887	
1203	Certificated Pupil Support Salaries - Custom 3	54,121	51,205	52,229	53,273	
1300	Certificated Supervisor & Administrator Salaries	518,557	544,256	555,141	566,244	
1950	Other Cert - Instructional Coaches	469,559	487,558	503,567	510,289	
SUBTOTAL - Certificated Salaries		4,285,861	4,498,424	4,594,579	4,679,449	
Classified Salaries						
2100	Classified Instructional Aide Salaries	711,106	768,506	783,876	799,785	
2201	Classified Support - Restorative Justice coordinator	77,358	81,693	83,327	84,993	
2202	Classified Support - School Culture Coordinator	210,241	214,326	218,612	222,985	
2300	Classified Supervisor & Administrator Salaries	212,679	239,965	244,765	249,660	
2400	Classified Clerical & Office Salaries	217,937	241,840	246,677	253,313	
2905	Other Classified - After School	489,525	545,768	556,684	570,246	
SUBTOTAL - Classified Salaries		1,918,848	2,092,099	2,133,941	2,180,982	

Academy of Alameda Middle
Multi-year Projection
As of Apr FY2026

		Year 1	Year 2	Year 3	Year 4	Assumptions
		2025-26	2026-27	2027-28	2028-29	
Employee Benefits						
3100	STRS	765,999	813,759	831,215	846,499	
3300	OASDI-Medicare-Alternative	224,027	238,101	243,137	248,406	
3400	Health & Welfare Benefits	875,164	918,922	964,868	1,013,111	
3500	Unemployment Insurance	177,643	131,040	131,040	131,040	
3600	Workers Comp Insurance	68,519	72,779	74,303	75,760	
3900	Other Employee Benefits	93,103	116,604	118,936	121,690	
SUBTOTAL - Employee Benefits		2,204,454	2,291,204	2,363,499	2,436,505	
Books & Supplies						
4200	Books & Other Reference Materials	55,585	148,651	49,224	49,809	
4320	Educational Software	62,842	51,099	52,121	53,163	
4325	Instructional Materials & Supplies	30,891	69,389	32,139	32,782	
4326	Art & Music Supplies	16,000	16,320	16,646	16,979	
4330	Office Supplies	15,606	15,918	16,236	16,561	
4335	PE Supplies	4,311	4,397	4,485	4,575	
4340	Professional Development Supplies	2,384	2,431	2,480	2,529	
4345	Non Instructional Student Materials & Supplies	9,666	9,860	10,057	10,258	
4350	Uniforms	108	110	113	115	
4351	Yearbook	13,260	13,526	13,796	14,072	
4352	Afterschool Supplies	20,000	20,000	20,000	20,000	
4353	Summerschool Supplies	10,404	10,612	10,824	11,041	
4354	Middle school Athletics	3,886	3,964	4,043	4,124	
4355	Org Culture supplies	11,126	11,349	11,576	11,807	
4360	Books and Supplies - Sped	28,683	2,653	2,706	2,760	
4410	Classroom Furniture, Equipment & Supplies	17,828	11,907	12,146	12,389	
4420	Computers: individual items less than \$5k	31,380	19,768	20,163	20,566	
4423	Additional Technology	9,551	9,742	9,937	10,135	
4430	Non Classroom Related Furniture, Equipment & Supplies	6,291	6,417	6,545	6,676	
4700	Food	19,737	20,132	20,534	20,945	
4720	Other Food	9,364	9,551	9,742	9,937	
SUBTOTAL - Books and Supplies		378,903	457,795	325,514	331,224	
Services & Other Operating Expenses						
5210	Conference Fees	9,253	2,809	2,865	2,923	
5220	Travel and Lodging	10,924	11,142	11,365	11,593	
5305	Dues & Membership - Professional	9,458	9,648	9,841	10,037	
5310	Subscriptions	76,265	78,099	79,563	81,031	
5400	Insurance	132,954	135,613	138,325	141,092	
5510	Utilities - Gas and Electric	1,061	1,082	1,104	1,126	
5515	Janitorial, Gardening Services & Supplies	209,692	232,320	236,967	241,706	
5525	Utilities - Waste	55,323	56,429	57,558	58,709	
5605	Equipment Leases	23,721	24,196	24,679	25,173	

Academy of Alameda Middle
Multi-year Projection
As of Apr FY2026

		Year 1	Year 2	Year 3	Year 4	Assumptions
		2025-26	2026-27	2027-28	2028-29	
5611	Prop 39 Related Costs	285,140	290,843	296,660	302,593	District Technology costs + Utilities + Cleaning
5615	Repairs and Maintenance - Building	12,485	12,734	12,989	13,249	
5617	Repairs and Maintenance - Other Equipment	2,122	2,165	2,208	2,252	
5619	Non-Cash Lease Adjustment	9,431	-	-	-	
5803	Accounting Fees	2,005	2,045	2,086	2,128	
5804	Internal Audit & Accounting support	24,840	26,320	28,343	30,558	
5805	Administrative Fees	4,214	4,299	4,385	4,472	
5809	Banking Fees	1,769	1,804	1,840	1,877	
5812	Business Services	200,000	206,000	212,180	218,545	
5815	Consultants - Instructional	32,551	28,755	29,330	29,916	
5818	Coaching	24,425	25,000	25,000	25,000	
5819	School Culture Initiatives	19,874	20,272	20,677	21,091	
5820	Consultants - Non Instructional - Custom 1	15,277	12,300	12,546	12,797	
5824	District Oversight Fees	252,533	279,528	268,261	285,183	Prior year (3% of LCFF)
5828	Translators	1,756	1,791	1,827	1,863	
5830	Field Trips Expenses	95,772	44,852	97,549	46,664	
5833	Fines and Penalties	212	216	221	225	
5834	Afterschool & Summer Services	12,709	12,963	13,223	13,487	
5836	Fingerprinting	8,323	8,489	8,659	8,832	
5839	Fundraising Expenses	5,912	3,891	3,969	4,048	
5845	Legal Fees	62,424	63,672	64,946	66,245	
5846	Loan and Financing Fees	265	271	276	282	
5848	Licenses and Other Fees	1,369	1,396	1,424	1,453	
5851	Marketing and Student Recruiting	158,950	162,129	165,372	168,679	
5857	Payroll Fees	7,762	7,633	7,786	7,941	
5860	Printing and Reproduction	10,936	7,993	8,153	8,316	
5861	Prior Yr Exp (not accrued)	(5,134)	-	-	-	
5863	Professional Development	70,327	81,647	80,740	81,855	
5869	Special Education Contract Instructors	270,115	132,959	135,959	139,049	
5875	Staff Recruiting	18,193	18,557	18,928	19,307	
5880	Student Health Services	10,404	10,612	10,824	11,041	
5881	Student Information System	19,140	9,323	9,509	9,700	
5884	Substitutes	214,948	155,455	82,160	81,600	
5887	Technology Services	52,274	53,320	74,386	55,474	
5898	Bad Debt Expense	42,074	-	-	-	
5899	Miscellaneous Operating Expenses	3,115	3,177	3,241	3,305	
5915	Postage and Delivery	531	541	552	563	
5920	Communications - Telephone & Fax	106	108	110	113	
SUBTOTAL - Services & Other Operating Exp.		2,477,801	2,244,401	2,268,586	2,253,093	
Depreciation Expense						
6900	Depreciation	11,534	11,534	11,534	11,534	
SUBTOTAL - Depreciation Expense		11,534	11,534	11,534	11,534	

Other Outflows & Amortization

Academy of Alameda Middle
Multi-year Projection
As of Apr FY2026

	Year 1	Year 2	Year 3	Year 4	Assumptions
	2025-26	2026-27	2027-28	2028-29	
SUBTOTAL - Other Outflows & Amortization	-	-	-	-	
TOTAL EXPENSES	11,277,401	11,595,456	11,697,652	11,892,787	

Academy of Alameda Middle
Multi-year Projection
As of Select above FY2026

	Year 1	Year 2	Year 3	Year 4	Assumptions
	2025-26	2026-27	2027-28	2028-29	
SUMMARY					
Revenue					
LCFF Entitlement	7,749,713	8,261,047	8,609,975	8,897,836	
Federal Revenue	263,766	268,344	271,882	272,457	
Other State Revenues	1,948,043	1,767,041	1,848,042	1,897,193	
Local Revenues	1,026,592	1,042,055	1,047,430	1,047,430	
Fundraising and Grants	35,395	193,573	88,373	6,073	
Total Revenue	11,023,508	11,532,060	11,865,703	12,120,990	
Expenses					
Compensation and Benefits	8,409,163	8,992,184	9,208,305	9,416,062	
Books and Supplies	378,903	457,795	325,514	331,224	
Services and Other Operating Expenditures	2,477,801	2,289,401	2,368,586	2,358,093	
Depreciation	11,534	11,534	11,534	11,534	
Other Outflows & Amortization	-	-	-	-	
Total Expenses	11,277,401	11,750,914	11,913,939	12,116,913	
Net Income	(253,893)	(218,854)	(48,236)	4,077	
Fund Balance					
Beginning Balance (Unaudited)	2,849,084	2,595,191	2,376,337	2,328,101	
Audit Adjustment					
Beginning Balance (Audited)	2,849,084	2,595,191	2,376,337	2,328,101	
Net Income	(253,893)	(218,854)	(48,236)	4,077	
Ending Fund Balance	2,595,191	2,376,337	2,328,101	2,332,178	
Total Revenue Per ADA	17,712	17,868	18,279	18,672	
Total Expenses Per ADA	18,120	18,207	18,353	18,666	
Net Income Per ADA	(408)	(339)	(74)	6	
Fund Balance as a % of Expenses	23%	20%	20%	19%	
Key Assumptions					
Enrollment Breakdown					
TK	38	40	40	40	
K	48	54	54	54	
1	48	48	52	52	
2	52	52	52	52	
3	56	56	56	56	
4	59	60	60	60	
5	58	60	60	60	
6	99	107	107	107	

Academy of Alameda Middle
Multi-year Projection
As of Select above FY2026

	Year 1	Year 2	Year 3	Year 4	Assumptions
	2025-26	2026-27	2027-28	2028-29	
7	111	100	100	100	
8	109	114	114	114	
Total Enrolled	678	691	695	695	
ADA %					
K-3	91.2%	93.4%	93.4%	93.4%	
4-6	92.4%	93.4%	93.4%	93.4%	
7-8	91.8%	93.4%	93.4%	93.4%	
Average ADA %	91.8%	93.4%	93.4%	93.4%	
ADA					
K-3	221	234	237	237	
4-6	200	212	212	212	
7-8	202	200	200	200	
Total ADA	622	645	649	649	
REVENUE					
LCFF Entitlement					
8011	Charter Schools General Purpose Entitlement - State Aid	3,296,584	3,534,899	3,710,980	3,914,773
8012	Education Protection Account Entitlement	1,423,266	1,587,155	1,741,812	1,825,880
8019	State Aid - Prior Years	2,879	-	-	-
8096	Charter Schools in Lieu of Property Taxes	3,026,984	3,138,993	3,157,183	3,157,183
	SUBTOTAL - LCFF Entitlement	7,749,713	8,261,047	8,609,975	8,897,836
Federal Revenue					
8181	Special Education - Entitlement	91,056	95,634	99,172	99,747
8291	Title I	132,998	132,998	132,998	132,998
8292	Title II	18,574	18,574	18,574	18,574
8293	Title III	10,805	10,805	10,805	10,805
8294	Title IV	10,333	10,333	10,333	10,333
	SUBTOTAL - Federal Revenue	263,766	268,344	271,882	272,457
Other State Revenue					
8319	Other State Apportionments - Prior Years	5,159	-	-	-
8381	Special Education - Entitlement (State)	543,710	571,043	592,174	595,605
8382	Special Education Reimbursement (State)	55,790	54,697	55,014	55,014
8550	Mandated Cost Reimbursements	12,161	13,076	13,973	14,521
8560	State Lottery Revenue	176,811	183,354	184,416	184,416
8590	All Other State Revenue	261,938	-	-	-
8591	Prop 28 Arts & Music in Schools	106,027	113,373	115,747	116,375
8593	ELO-Program (2600)	658,238	703,289	758,509	803,052
8595	Afterschool (ASES)	128,210	128,210	128,210	128,210
	SUBTOTAL - Other State Revenue	1,948,043	1,767,041	1,848,042	1,897,193

Academy of Alameda Middle
Multi-year Projection
As of Select above FY2026

		Year 1	Year 2	Year 3	Year 4	Assumptions
		2025-26	2026-27	2027-28	2028-29	
Local Revenue						
8639	All Other Sales	1,284	1,284	1,284	1,284	
8660	Interest	273	273	273	273	
8662	Net Increase (Decrease	44,000	44,000	44,000	44,000	LAIF interest
8676	After School Program Revenue	222,000	226,257	227,566	227,566	Adjusted rate per YTD
8690	Other Local Revenue	20,000	20,000	20,000	20,000	
8693	Field Trips	30,970	17,140	17,140	17,140	
8699	All Other Local Revenue	27,901	27,901	27,901	27,901	
8701	Art and Music Fundraising	3,555	3,555	3,555	3,555	General Band/Music
8702	Measure E Parcel Tax	676,608	701,645	705,711	705,711	effective FY26, Measure E Parcel Tax
SUBTOTAL - Local Revenue		1,026,592	1,042,055	1,047,430	1,047,430	
Fundraising and Grants						
8802	Donations - Private	19,172	192,350	42,350	4,850	
8803	Annual Fundraising (School-wide)	15,000	-	44,800	-	Less funds raised for Dland in FY26
8804	School Culture Fundraising	1,223	1,223	1,223	1,223	Dances, snack sales, etc.
SUBTOTAL - Fundraising and Grants		35,395	193,573	88,373	6,073	
TOTAL REVENUE		11,023,508	11,532,060	11,865,703	12,120,990	
EXPENSES						
Compensation & Benefits						
Certificated Salaries						
1100	Teachers Salaries	2,485,060	2,765,605	2,820,917	2,877,335	
1101	Teacher - Stipends	77,000	125,600	130,640	130,111	
1103	Teacher - Substitute Pay	152,730	-	-	-	
1148	Teacher - Special Ed	103,318	127,121	129,663	132,257	
1200	Certificated Pupil Support Salaries	51,052	52,073	53,114	54,176	
1201	Certificated Pupil Support - School Psychologist	205,977	214,222	218,506	222,876	
1202	Certificated Pupil Support - Counselor	168,489	175,786	179,301	182,887	
1203	Certificated Pupil Support Salaries - Custom 3	54,121	51,205	52,229	53,273	
1300	Certificated Supervisor & Administrator Salaries	518,557	544,256	555,141	566,244	
1950	Other Cert - Instructional Coaches	469,559	487,558	503,567	510,289	
SUBTOTAL - Certificated Salaries		4,285,861	4,543,424	4,643,079	4,729,449	
Classified Salaries						
2100	Classified Instructional Aide Salaries	711,106	768,506	783,876	799,785	
2201	Classified Support - Restorative Justice coordinator	77,358	81,693	83,327	84,993	
2202	Classified Support - School Culture Coordinator	210,241	214,326	218,612	222,985	
2300	Classified Supervisor & Administrator Salaries	212,679	239,965	244,765	249,660	
2400	Classified Clerical & Office Salaries	217,937	241,840	246,677	253,313	
2905	Other Classified - After School	489,525	596,997	609,357	623,852	
SUBTOTAL - Classified Salaries		1,918,848	2,143,327	2,186,614	2,234,588	

Academy of Alameda Middle
Multi-year Projection
As of Select above FY2026

		Year 1	Year 2	Year 3	Year 4	Assumptions
		2025-26	2026-27	2027-28	2028-29	
Employee Benefits						
3100	STRS	765,999	822,354	840,479	856,049	
3300	OASDI-Medicare-Alternative	224,027	242,672	247,869	253,232	
3400	Health & Welfare Benefits	875,164	918,922	964,868	1,013,111	
3500	Unemployment Insurance	177,643	131,040	131,040	131,040	
3600	Workers Comp Insurance	68,519	73,842	75,420	76,904	
3900	Other Employee Benefits	93,103	116,604	118,936	121,690	
SUBTOTAL - Employee Benefits		2,204,454	2,305,433	2,378,613	2,452,025	
Books & Supplies						
4200	Books & Other Reference Materials	55,585	148,651	49,224	49,809	
4320	Educational Software	62,842	51,099	52,121	53,163	
4325	Instructional Materials & Supplies	30,891	69,389	32,139	32,782	
4326	Art & Music Supplies	16,000	16,320	16,646	16,979	
4330	Office Supplies	15,606	15,918	16,236	16,561	
4335	PE Supplies	4,311	4,397	4,485	4,575	
4340	Professional Development Supplies	2,384	2,431	2,480	2,529	
4345	Non Instructional Student Materials & Supplies	9,666	9,860	10,057	10,258	
4350	Uniforms	108	110	113	115	
4351	Yearbook	13,260	13,526	13,796	14,072	
4352	Afterschool Supplies	20,000	20,000	20,000	20,000	
4353	Summerschool Supplies	10,404	10,612	10,824	11,041	
4354	Middle school Athletics	3,886	3,964	4,043	4,124	
4355	Org Culture supplies	11,126	11,349	11,576	11,807	
4360	Books and Supplies - Sped	28,683	2,653	2,706	2,760	
4410	Classroom Furniture, Equipment & Supplies	17,828	11,907	12,146	12,389	
4420	Computers: individual items less than \$5k	31,380	19,768	20,163	20,566	
4423	Additional Technology	9,551	9,742	9,937	10,135	
4430	Non Classroom Related Furniture, Equipment & Supplies	6,291	6,417	6,545	6,676	
4700	Food	19,737	20,132	20,534	20,945	
4720	Other Food	9,364	9,551	9,742	9,937	
SUBTOTAL - Books and Supplies		378,903	457,795	325,514	331,224	
Services & Other Operating Expenses						
5210	Conference Fees	9,253	2,809	2,865	2,923	
5220	Travel and Lodging	10,924	11,142	11,365	11,593	
5305	Dues & Membership - Professional	9,458	9,648	9,841	10,037	
5310	Subscriptions	76,265	78,099	79,563	81,031	
5400	Insurance	132,954	135,613	138,325	141,092	
5510	Utilities - Gas and Electric	1,061	1,082	1,104	1,126	
5515	Janitorial, Gardening Services & Supplies	209,692	232,320	236,967	241,706	
5525	Utilities - Waste	55,323	56,429	57,558	58,709	
5605	Equipment Leases	23,721	24,196	24,679	25,173	

Academy of Alameda Middle
Multi-year Projection
As of Select above FY2026

		Year 1	Year 2	Year 3	Year 4	Assumptions
		2025-26	2026-27	2027-28	2028-29	
5611	Prop 39 Related Costs	285,140	290,843	296,660	302,593	District Technology costs + Utilities + Cleaning
5615	Repairs and Maintenance - Building	12,485	12,734	12,989	13,249	
5617	Repairs and Maintenance - Other Equipment	2,122	2,165	2,208	2,252	
5619	Non-Cash Lease Adjustment	9,431	-	-	-	
5803	Accounting Fees	2,005	2,045	2,086	2,128	
5804	Internal Audit & Accounting support	24,840	26,320	28,343	30,558	
5805	Administrative Fees	4,214	4,299	4,385	4,472	
5809	Banking Fees	1,769	1,804	1,840	1,877	
5812	Business Services	200,000	206,000	212,180	218,545	
5815	Consultants - Instructional	32,551	28,755	29,330	29,916	
5818	Coaching	24,425	25,000	25,000	25,000	
5819	School Culture Initiatives	19,874	20,272	20,677	21,091	
5820	Consultants - Non Instructional - Custom 1	15,277	12,300	12,546	12,797	
5824	District Oversight Fees	252,533	279,528	268,261	285,183	Prior year (3% of LCFF)
5828	Translators	1,756	1,791	1,827	1,863	
5830	Field Trips Expenses	95,772	44,852	97,549	46,664	
5833	Fines and Penalties	212	216	221	225	
5834	Afterschool & Summer Services	12,709	12,963	13,223	13,487	
5836	Fingerprinting	8,323	8,489	8,659	8,832	
5839	Fundraising Expenses	5,912	3,891	3,969	4,048	
5845	Legal Fees	62,424	63,672	64,946	66,245	
5846	Loan and Financing Fees	265	271	276	282	
5848	Licenses and Other Fees	1,369	1,396	1,424	1,453	
5851	Marketing and Student Recruiting	158,950	162,129	165,372	168,679	
5857	Payroll Fees	7,762	7,633	7,786	7,941	
5860	Printing and Reproduction	10,936	7,993	8,153	8,316	
5861	Prior Yr Exp (not accrued)	(5,134)	-	-	-	
5863	Professional Development	70,327	81,647	80,740	81,855	
5869	Special Education Contract Instructors	270,115	132,959	135,959	139,049	
5875	Staff Recruiting	18,193	18,557	18,928	19,307	
5880	Student Health Services	10,404	10,612	10,824	11,041	
5881	Student Information System	19,140	9,323	9,509	9,700	
5884	Substitutes	214,948	155,455	82,160	81,600	
5887	Technology Services	52,274	53,320	74,386	55,474	
5898	Bad Debt Expense	42,074	-	-	-	
5899	Miscellaneous Operating Expenses	3,115	48,177	103,241	108,305	
5915	Postage and Delivery	531	541	552	563	
5920	Communications - Telephone & Fax	106	108	110	113	
SUBTOTAL - Services & Other Operating Exp.		2,477,801	2,289,401	2,368,586	2,358,093	
Depreciation Expense						
6900	Depreciation	11,534	11,534	11,534	11,534	
SUBTOTAL - Depreciation Expense		11,534	11,534	11,534	11,534	
Other Outflows & Amortization						

Academy of Alameda Middle
Multi-year Projection
As of Select above FY2026

	Year 1	Year 2	Year 3	Year 4	Assumptions
	2025-26	2026-27	2027-28	2028-29	
SUBTOTAL - Other Outflows & Amortization	-	-	-	-	
TOTAL EXPENSES	11,277,401	11,750,914	11,913,939	12,116,913	

Academy of Alameda Middle
2025-26
As of Apr FY2026

	Year 1 2025-26	Year 2 2026-27	Year 3 2027-28	Year 4 2028-29	Driver/ Rate Type
Revenues and related expenses					
Statewide LCFF Assumptions					
LCFF COLA	2.30%	2.41%	3.06%	3.34%	
TK-3 LCFF Base	10,256	10,503	10,824	11,186	
4-6 LCFF Base	10,411	10,662	10,988	11,355	
7-8 LCFF Base	10,719	10,977	11,313	11,691	
TK-3 Gr Span Adj	1,067	1,092	1,126	1,163	
School LCFF Assumptions					
LCFF per ADA	12,452	12,800	13,264	13,707	
ILPT per ADA	4,864	4,864	4,864	4,864	
Supplemental & Concentration Funding	820,359	886,807	965,371	997,922	
Unduplicated Pupil % (3 year avg)	60.83%	61.91%	65.00%	65.02%	
District UPP	38.75%	38.75%	38.75%	38.75%	
Other Federal and State Revenues					
Other SELPA Fed	154	153.66	153.66	153.66	PY ADA
Other SELPA State	918	917.53	917.53	917.53	PY ADA
SPED Mental Health State Rate	85	84.75	84.75	84.75	
Mandated Cost Reimbursements: K-8	20.52	21.01	21.65	22.37	Prior Year Enrollment
One Time Funding	0.00	0.00	0.00	0.00	Prior Year Enrollment
State Lottery Unrestricted	190.00	190.00	190.00	190.00	P-A ADA
State Lottery Restricted	82.00	82.00	82.00	82.00	P-A ADA
Absence Factor	1.04	1.04	1.04	1.04	Multiplier to state lottery rates
ELOP Rate 1	2,750	2,750	2,750	2,750	
AMS Enrollment Rate	124	124	124	124	
AMS FRPM Rate	84	84	84	84	
Fees					
Authorizer Fees	3.00%	3.00%	3.00%	3.00%	0.00
Special Education Encroachment Fees	0.00	0.00	0.00	0.00	

Payroll					
Annual Pay Increase					
Teacher		2.00%	2.00%	2.00%	
Other Certificated		2.00%	2.00%	2.00%	
Classified		2.00%	2.00%	2.00%	
Benefits					
STRS	19.10%	19.10%	19.10%	19.10%	% of eligible payroll
Other Retirement 1	8.00%	10.00%	10.00%	10.00%	
Other Retirement 2	100.00%	100.00%	100.00%	100.00%	
Social Security	6.20%	6.20%	6.20%	6.20%	% of eligible payroll
Medicare	1.45%	1.45%	1.45%	1.45%	% of total payroll
Health & Welfare Benefits					Annual rate per employee
H+W	\$875,164	\$918,922	\$964,868	\$1,013,111	
H&W average annual increase	4.50%	5.00%	5.00%	5.00%	
In Lieu Medical Stipend			\$0	\$0	Annual stipend
SUTA %	22.10%	18.00%	18.00%	18.00%	% of eligible payroll
SUTA Tax Base	\$7,000	\$7,000	\$7,000	\$7,000	
ETT (part of SUTA)	\$7	\$7	\$7	\$7	Annual rate per employee
Workers Comp	1.10%	1.10%	1.10%	1.10%	% of total payroll