

The Academy of Alameda Charter School Board

Special Board Meeting

26-27 Budget Reduction Meeting

Date and Time

Sunday October 11, 2026 at 9:00 AM PDT

Location

The Academy of Alameda
401 Pacific Ave
Alameda, CA 94501
Multipurpose Room

Agenda

	Purpose	Presenter	Time
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I.	Opening Items		9:00 AM
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|-----------|---|---------|--------------------|-----|
| A. | Call the Meeting to Order | Discuss | Jennifer Laird | 1 m |
| B. | Record Attendance | | Christine Chilcott | 2 m |
| C. | The Board Reviews The Academy of Alameda's Mission and Envisioned Future Statements | | Jennifer Laird | 1 m |

Mission: The Academy of Alameda equitably develops students into critical thinkers and life-long learners who navigate the world with integrity, and who apply their learning to empower themselves and their communities.

	Purpose	Presenter	Time
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Envisioned Future: We envision a future where all of our students are successful, and their destinies are not determined by their demographics.

II.	Open Session		9:04 AM
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A.	Public Comment	FYI	Jennifer Laird	2 m
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Public comment on any item not listed on the agenda. Allotted time for comments is two (2) minutes per speaker.

III.	Board Communication		9:06 AM
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A.	Financial Presentation and Discussion	Discuss	Jennifer Laird	120 m
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Purpose: This is an informational item only

The Board will discuss:

- Financial Review: FY 26 September Forecast
- Recommended 26-27 Budget Reductions
- Multi-Year Projections and Scenarios for Sustainability

IV.	Closed Session		11:06 AM
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A.	Closed Session Item	Discuss	Jennifer Laird	30 m
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The Board and the Executive Director will meet privately in Closed Session. Any action taken during Closed Session will be reported out once Closed Session concludes.

Topic(s):

- Personnel Reductions

V.	Open Session		11:36 AM
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A.	Report Out	FYI	Jennifer Laird	5 m
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	Purpose	Presenter	Time
The Board President will report out any action taken during Closed Session.			
B. Board Committee Reports	Discuss	Jennifer Laird	10 m
Reports and Goals from the following committees:			

- Finance Committee
- Governance Committee

VI. Closing Items

11:51 AM

A. Individual Board Member Reports	FYI	Jennifer Laird	5 m
B. Executive Director Report	FYI	Jennifer Laird	2 m
C. Upcoming Board Meetings	Discuss	Jennifer Laird	1 m
Wednesday, October 21:			
Academic Update			
Saturday, November 7:			
AoA Sustainability			
D. Adjourn Meeting	FYI	Jennifer Laird	

Coversheet

Financial Presentation and Discussion

Section:	III. Board Communication
Item:	A. Financial Presentation and Discussion
Purpose:	Discuss
Submitted by:	
Related Material:	AOA FC Presentation 10.11.pdf



The Academy of Alameda Financial Update

Naomi Stewart

10/8/26

Finance Committee Meeting



Contents

- **Monthly Financial Update**
 - Budget vs. Actuals vs. Forecast
 - Forecast Update – Waterfall
 - Cash Forecast
- **MYP Scenario (FY27–FY30)**
 - MYP Forecast
 - MYP Assumptions
- **Exhibits**
 - YTD Income Statement
 - MYP Report



Monthly Financial Update



2026-27 September Forecast vs. Previous

		Approved Budget v1	Previous Forecast	Current Forecast	Previous Forecast vs. Current Forecast
Revenue	LCFF Entitlement	8,236,134	7,878,232	7,878,232	-
	Federal Revenue	268,343	269,433	269,433	-
	Other State Revenues	2,402,398	2,471,975	2,471,975	-
	Local Revenues	1,033,291	1,015,307	1,015,307	-
	Fundraising and Grants	193,573	193,573	193,573	-
	Total Revenue	12,133,738	11,828,519	11,828,519	-
Expenses	Compensation and Benefits	9,036,733	9,187,640	9,106,079	81,560
	Books and Supplies	457,795	484,393	484,393	-
	Services and Other Operating	2,592,757	2,805,599	2,783,663	21,936
	Depreciation	11,534	11,435	11,435	-
	Total Expenses	12,098,818	12,489,067	12,385,570	103,497
	Net Income	34,920	(660,548)	(557,051)	103,497
	Beginning Balance (Unaudited)	2,573,683	2,442,643	2,442,643	-
	Net Income	34,920	(660,548)	(557,051)	103,497
Ending Fund Balance		2,608,603	1,782,096	1,885,592	103,497
Fund Balance as a % of Expenses		22%	14%	15%	1%



2026-27 Forecast Update

\$100k in savings from staffing and vendor adjustments, H+W forecast increased based on CY elections

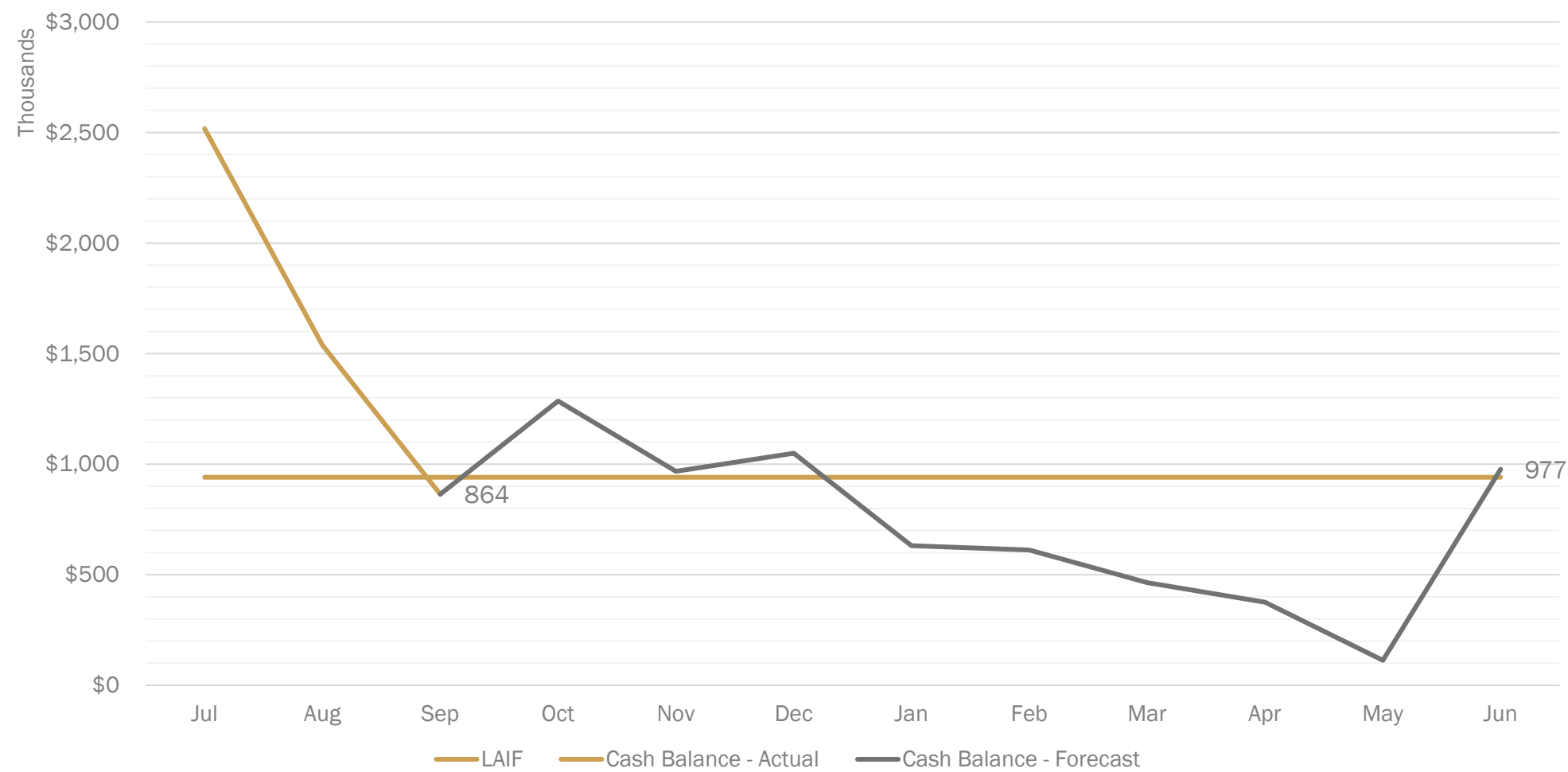


CATEGORY	BOTTOM LINE IMPACT	NOTES
Previous Forecast	(660,548)	
Certificated Salaries	114,952	Terminations (longterm sub and 1 FTE) + FMLA leave for counselor
Classified Salaries	41,952	FMLA leave for ASP, ASP IA vacancies filled and start dates moved out for outstanding vacancies
Services & Other Ops	21,936	Updated vendors (Reputation Simple ended FY26, Techabee ends FY27, and Newsela ended FY26)
Benefits	(75,344)	Updated H+W based on August invoices and staff elections, included a 5% increase effected Jan 1
Current Forecast	(557,051)	



2026-27 Monthly Cash Balance

Even with these savings, DCOH is projected to average 22 days, and January would go negative without an additional LAIF withdrawal. Look to LOC for future years to help with cash issues.





MYP Scenario (FY27-FY30)



MYP Scenario

		2026-27	2027-28	2028-29	2029-30
		Current Forecast	Projected Budget	Projected Budget	Projected Budget
Revenue	LCFF Entitlement	7,878,232	8,477,475	8,846,620	9,096,107
	Federal Revenue	269,433	266,369	268,378	269,669
	Other State Revenues	2,471,975	2,107,457	2,237,379	2,172,718
	Local Revenues	1,015,307	1,071,426	1,074,813	1,074,061
	Fundraising and Grants	193,573	88,373	6,073	6,073
	Total Revenue	11,828,519	12,011,100	12,433,263	12,618,627
Expenses	Compensation and Benefits	9,106,079	9,204,918	9,409,319	9,649,030
	Books and Supplies	484,393	401,040	331,761	338,396
	Services and Other Operating	2,783,663	2,771,383	2,768,506	2,690,880
	Depreciation	11,435	11,435	11,435	11,435
	Total Expenses	12,385,570	12,388,776	12,521,020	12,689,741
	Net Income	(557,051)	(377,677)	(87,757)	(71,114)
	Beginning Balance (Unaudited)	2,442,643	1,885,592	1,507,916	1,420,159
	Net Income	(557,051)	(377,677)	(87,757)	(71,114)
Ending Fund Balance (incl. Depreciation)		1,885,592	1,507,916	1,420,159	1,349,045
Ending Fund Balance as % of Expenses		15.2%	12.2%	11.3%	10.6%



Proposed Scenario and Impact

FTE cut + TK class + middle school enrollment reduction

Change	2026-27	2027-28	2028-29	2029-30
FY27 savings per September forecast	103,497	233,184	240,228	214,968
Cut 3 FTE	-	312,737	325,247	325,622
Add TK teacher and instructional aide	-	(133,029)	(135,631)	(138,286)
H+W adjustment for net FTE change	-	14,068	12,970	11,819
TK startup costs (one-time)	-	(75,000)	-	-
New TK class / MS enrollment adjustment	-	(334,864)	(272,316)	(700,410)
Total impact to net income	-	17,096	170,498	(286,287)

Parentheses = cost or loss.



Enrollment Detail

Scenario adds a second TK class (+20) and reduces grades 6 to 8 based on 75 MS in FY28

Current plan	FY27	FY28	FY29	FY30
TK	40	40	40	40
K	50	54	54	54
1	48	52	52	52
2	52	52	52	52
3	56	56	56	56
4	60	60	60	60
5	60	60	60	60
6	77	107	107	120
7	97	100	100	120
8	105	114	114	113
Total	645	695	695	727

Scenario 4	FY27	FY28	FY29	FY30
TK	40	60	60	60
K	50	54	54	54
1	48	52	52	52
2	52	52	52	52
3	56	56	56	56
4	60	60	60	60
5	60	75	83	83
6	77	75	83	83
7	97	80	83	83
8	105	95	85	83
Total	645	659	668	666
Revenue impact	-	(334,864)	(272,316)	(700,410)

Shaded cells differ from the current plan.



MYP Assumptions

Scenario results and key assumptions

Scenario	2026-27	2027-28	2028-29	2029-30
Net income	(557,051)	(377,677)	(87,757)	(71,114)
Ending fund balance	1,885,592	1,507,916	1,420,159	1,349,045
Ending fund balance % of expenses	15.2%	12.2%	11.3%	10.6%
FTE	80.68	80.71	80.71	80.71
Enrollment	645	659	668	666

Key assumptions

- **Staffing:** cut 3 FTE starting 2027-28
- **TK class:** add 1 TK teacher and 1 aide; \$75K one-time startup in 2027-28
- **Enrollment:** second TK class; grades 5 to 8 held at 75 to 95 per grade
- **Health & welfare:** adjusted for net FTE change; 5% premium increase each Jan 1
- **FY27 savings:** September forecast changes carried into outer years

Academy of Alameda Middle
Income Statement
As of Sep FY2027

	Actual			YTD	Budget & Forecast					
	Jul	Aug	Sep		Approved Budget v1	Previous Forecast	Current Forecast	Previous Forecast vs. Current Forecast	Current Forecast Remaining	% Current Forecast Spent
SUMMARY										
Revenue										
LCFF Entitlement	-	169,746	352,049	521,795	8,236,134	7,878,232	7,878,232	-	7,356,437	7%
Federal Revenue	-	-	-	-	268,343	269,433	269,433	-	269,433	0%
Other State Revenues	-	43,764	124,466	168,230	2,402,398	2,471,975	2,471,975	-	2,303,745	7%
Local Revenues	69,196	27,255	25,462	121,913	1,033,291	1,015,307	1,015,307	-	893,394	12%
Fundraising and Grants	1,765	188,030	1,100	190,895	193,573	193,573	193,573	-	2,678	99%
Total Revenue	70,961	428,795	503,077	1,002,833	12,133,738	11,828,519	11,828,519	-	10,825,686	8%
Expenses										
Compensation and Benefits	333,057	766,355	363,910	1,463,321	9,036,733	9,187,640	9,106,079	81,560	7,642,758	16%
Books and Supplies	128,004	26,833	18,186	173,024	457,795	484,393	484,393	-	311,369	36%
Services and Other Operating Expenditures	138,896	128,722	321,674	589,293	2,592,757	2,805,599	2,783,663	21,936	2,194,370	21%
Depreciation	-	-	-	-	11,534	11,435	11,435	-	11,435	0%
Other Outflows & Amortization	-	-	135,440	135,440	-	-	-	-	(135,440)	
Total Expenses	599,957	921,910	839,211	2,361,078	12,098,818	12,489,067	12,385,570	103,497	10,024,492	19%
Net Income	(528,996)	(493,115)	(336,134)	(1,358,245)	34,920	(660,548)	(557,051)	103,497	801,194	
Fund Balance										
Beginning Balance (Unaudited)					2,573,683	2,442,643	2,442,643	-		
Net Income					34,920	(660,548)	(557,051)	103,497		
Ending Fund Balance					2,608,603	1,782,096	1,885,592	103,497		
Fund Balance as a % of Expenses					22%	14%	15%	1%		
KEY ASSUMPTIONS										
Enrollment Summary										
K-3					246	246	246	-		
4-6					216	197	197	-		
7-8					214	202	202	-		
Total Enrolled					676	645	645	-		
ADA %										
K-3					93.4%	93.4%	93.4%	0.0%		
4-6					93.4%	93.4%	93.4%	0.0%		
7-8					93.4%	93.4%	93.4%	0.0%		
Average ADA %					93.4%	93.4%	93.4%	0.0%		
ADA										
K-3					229.76	229.76	229.76	-		
4-6					201.74	184.00	184.00	-		
7-8					199.88	188.67	188.67	-		
Total ADA					631.38	602.43	602.43	-		

Academy of Alameda Middle
Income Statement
As of Sep FY2027

		Actual			YTD	Budget & Forecast				
		Jul	Aug	Sep	Actual YTD	Approved Budget v1	Previous Forecast	Current Forecast	Previous Forecast vs. Current Forecast	% Current Forecast Remaining
REVENUE										
LCFF Entitlement										
8011	Charter Schools General Purpose Entitlement - State Aid	-	169,746	169,746	339,492	3,591,886	3,471,487	3,471,487	-	10%
8012	Education Protection Account Entitlement	-	-	-	-	1,573,443	1,465,802	1,465,802	-	0%
8096	Charter Schools in Lieu of Property Taxes	-	-	182,303	182,303	3,070,805	2,940,943	2,940,943	-	6%
SUBTOTAL - LCFF Entitlement		-	169,746	352,049	521,795	8,236,134	7,878,232	7,878,232	-	7%
Federal Revenue										
8181	Special Education - Entitlement	-	-	-	-	95,634	95,634	95,634	-	0%
8291	Title I	-	-	-	-	132,998	132,998	132,998	-	0%
8292	Title II	-	-	-	-	18,574	18,574	18,574	-	0%
8293	Title III	-	-	-	-	10,805	11,704	11,704	-	0%
8294	Title IV	-	-	-	-	10,332	10,523	10,523	-	0%
SUBTOTAL - Federal Revenue		-	-	-	-	268,343	269,433	269,433	-	0%
Other State Revenue										
8381	Special Education - Entitlement (State	-	-	80,702	80,702	833,976	833,976	833,976	-	10%
8382	Special Education Reimbursement (State	-	2,681	2,681	5,362	55,044	52,896	52,896	-	10%
8550	Mandated Cost Reimbursements	-	-	-	-	13,138	13,263	13,263	-	0%
8560	State Lottery Revenue	-	-	-	-	179,371	172,405	172,405	-	0%
8590	All Other State Revenue	-	-	-	-	370,000	444,962	444,962	-	0%
8591	Prop 28 Arts & Music in Schools	-	6,148	6,148	12,296	119,370	122,959	122,959	-	10%
8593	ELO-Program (2600)	-	34,935	34,935	69,870	703,289	703,306	703,306	-	10%
8595	Afterschool (ASES)	-	-	-	-	128,210	128,210	128,210	-	0%
SUBTOTAL - Other State Revenue		-	43,764	124,466	168,230	2,402,398	2,471,975	2,471,975	-	7%
Local Revenue										
8639	All Other Sales	-	-	-	-	1,284	1,284	1,284	-	0%
8660	Interest	-	-	-	-	734	2,865	2,865	-	0%
8662	Net Increase (Decrease	-	-	-	-	44,000	44,000	44,000	-	0%
8676	After School Program Revenue	64,848	14,729	-	79,577	231,316	242,717	242,717	-	33%
8690	Other Local Revenue	-	891	-	891	20,000	20,000	20,000	-	4%
8693	Field Trips	4,348	11,492	-	15,840	17,140	17,140	17,140	-	92%
8699	All Other Local Revenue	-	143	109	252	27,901	27,901	27,901	-	1%
8701	Art and Music Fundraising	-	-	-	-	3,555	3,555	3,555	-	0%
8702	Measure E Parcel Tax	-	-	-	-	687,361	655,844	655,844	-	0%
8999	Uncategorized Revenue	-	-	25,353	25,353	-	-	-	-	(25,353)
SUBTOTAL - Local Revenue		69,196	27,255	25,462	121,913	1,033,291	1,015,307	1,015,307	-	12%
Fundraising and Grants										
8802	Donations - Private	1,465	188,030	-	189,495	192,350	192,350	192,350	-	99%
8803	Annual Fundraising (School-wide)	-	-	1,100	1,100	-	-	-	-	(1,100)
8804	School Culture Fundraising	300	-	-	300	1,223	1,223	1,223	-	25%
SUBTOTAL - Fundraising and Grants		1,765	188,030	1,100	190,895	193,573	193,573	193,573	-	99%

Academy of Alameda Middle
Income Statement
As of Sep FY2027

		Actual			YTD	Budget & Forecast					
		Jul	Aug	Sep	Actual YTD	Approved Budget v1	Previous Forecast	Current Forecast	Previous Forecast vs. Current Forecast	Current Forecast Remaining	% Current Forecast Spent
TOTAL REVENUE		70,961	428,795	503,077	1,002,833	12,133,738	11,828,519	11,828,519	-	10,825,686	8%
EXPENSES											
Compensation & Benefits											
Certificated Salaries											
1100	Teachers Salaries	6,764	236,670	118,571	362,005	2,713,166	2,619,109	2,633,469	(14,360)	2,271,464	14%
1101	Teacher - Stipends	5,884	3,275	2,087	11,246	80,600	80,600	80,600	-	69,354	14%
1103	Teacher - Substitute Pay	-	9,796	6,722	16,518	74,957	173,606	113,988	59,618	97,470	14%
1148	Teacher - Special Ed	10,645	18,132	9,066	37,844	127,121	210,099	210,099	-	172,256	18%
1200	Certificated Pupil Support Salaries	-	3,274	3,247	6,521	54,000	38,966	38,966	-	32,445	17%
1201	Certificated Pupil Support - School Psychologist	-	19,475	9,737	29,212	214,222	214,222	214,222	-	185,010	14%
1202	Certificated Pupil Support - Counselor	-	15,981	9,120	25,100	175,786	202,698	133,004	69,694	107,904	19%
1203	Certificated Pupil Support Salaries - Custom 3	-	986	2,385	3,371	51,219	42,595	42,595	-	39,224	8%
1300	Certificated Supervisor & Administrator Salaries	45,355	45,355	22,677	113,386	544,256	544,256	544,256	-	430,869	21%
1950	Other Cert - Instructional Coaches	-	41,771	20,885	62,656	560,975	486,162	486,162	-	423,505	13%
SUBTOTAL - Certificated Salaries		68,648	394,713	204,498	667,859	4,596,302	4,612,312	4,497,360	114,952	3,829,500	15%
Classified Salaries											
2100	Classified Instructional Aide Salaries	31,221	56,253	37,972	125,445	703,611	711,339	710,214	1,125	584,768	18%
2201	Classified Support - Restorative Justice coordinator	7,368	14,142	7,146	28,656	81,693	162,375	162,375	-	133,718	18%
2202	Classified Support - School Culture Coordinator	-	18,640	9,320	27,961	214,326	216,272	216,272	-	188,311	13%
2300	Classified Supervisor & Administrator Salaries	20,043	20,043	10,021	50,107	239,965	240,513	240,513	-	190,406	21%
2400	Classified Clerical & Office Salaries	13,816	21,120	10,600	45,535	243,954	233,015	233,015	-	187,479	20%
2905	Other Classified - After School	42,972	24,864	21,230	89,066	645,963	560,382	519,555	40,827	430,489	17%
SUBTOTAL - Classified Salaries		115,419	155,062	96,290	366,771	2,129,512	2,123,895	2,081,943	41,952	1,715,172	18%
Employee Benefits											
3100	STRS	9,667	72,665	37,256	119,588	832,085	837,977	816,022	21,956	696,433	15%
3300	OASDI-Medicare-Alternative	10,578	17,794	10,500	38,872	242,502	241,384	236,508	4,876	197,636	16%
3400	Health & Welfare Benefits	99,824	94,738	1,123	195,685	918,922	1,033,496	1,139,311	(105,815)	943,626	17%
3500	Unemployment Insurance	6,355	18,811	10,320	35,486	132,496	154,637	155,380	(743)	119,894	23%
3600	Workers Comp Insurance	17,823	5,941	-	23,764	71,294	73,425	71,714	1,710	47,950	33%
3900	Other Employee Benefits	4,743	6,631	3,922	15,296	113,620	110,514	107,842	2,672	92,546	14%
SUBTOTAL - Employee Benefits		148,990	216,580	63,122	428,691	2,310,919	2,451,433	2,526,777	(75,344)	2,098,085	17%
Books & Supplies											
4200	Books & Other Reference Materials	75,435	5,308	3,126	83,868	148,651	148,651	148,651	-	64,783	56%
4320	Educational Software	34,238	1,251	353	35,842	51,099	51,099	51,099	-	15,257	70%
4325	Instructional Materials & Supplies	5,006	6,897	5,962	17,865	69,389	69,389	69,389	-	51,523	26%
4326	Art & Music Supplies	-	1,670	1,791	3,461	16,320	16,836	16,836	-	13,375	21%
4330	Office Supplies	720	1,203	458	2,381	15,918	15,918	15,918	-	13,537	15%
4335	PE Supplies	346	903	675	1,925	4,397	4,397	4,397	-	2,472	44%
4340	Professional Development Supplies	-	-	-	-	2,431	2,431	2,431	-	2,431	0%

Academy of Alameda Middle
Income Statement
As of Sep FY2027

		Actual			YTD	Budget & Forecast					
		Jul	Aug	Sep	Actual YTD	Approved Budget v1	Previous Forecast	Current Forecast	Previous Forecast vs. Current Forecast	Current Forecast Remaining	% Current Forecast Spent
4345	Non Instructional Student Materials & Supplies	-	826	1,916	2,741	9,860	9,860	9,860	-	7,118	28%
4350	Uniforms	-	-	-	-	110	110	110	-	110	0%
4351	Yearbook	6,818	-	-	6,818	13,526	13,526	13,526	-	6,708	50%
4352	Afterschool Supplies	-	763	1,029	1,792	20,000	20,000	20,000	-	18,208	9%
4353	Summerschool Supplies	278	329	-	607	10,612	10,612	10,612	-	10,005	6%
4354	Middle school Athletics	-	1,610	600	2,210	3,964	3,964	3,964	-	1,754	56%
4355	Org Culture supplies	3,334	-	-	3,334	11,349	11,349	11,349	-	8,015	29%
4360	Books and Supplies - Sped	298	717	237	1,252	2,653	28,735	28,735	-	27,483	4%
4410	Classroom Furniture, Equipment & Supplies	-	497	200	697	11,907	11,907	11,907	-	11,211	6%
4420	Computers: individual items less than \$5k	1,097	1,614	964	3,675	19,768	19,768	19,768	-	16,093	19%
4423	Additional Technology	-	-	-	-	9,742	9,742	9,742	-	9,742	0%
4430	Non Classroom Related Furniture, Equipment & Supplies	408	636	46	1,090	6,417	6,417	6,417	-	5,327	17%
4700	Food	27	2,307	744	3,077	20,132	20,132	20,132	-	17,054	15%
4720	Other Food	-	302	87	389	9,551	9,551	9,551	-	9,162	4%
SUBTOTAL - Books and Supplies		128,004	26,833	18,186	173,024	457,795	484,393	484,393	-	311,369	36%
Services & Other Operating Expenses											
5210	Conference Fees	-	-	450	450	2,809	2,809	2,809	-	2,359	16%
5220	Travel and Lodging	-	-	-	-	11,142	11,142	11,142	-	11,142	0%
5305	Dues & Membership - Professional	-	-	-	-	9,648	9,648	9,648	-	9,648	0%
5310	Subscriptions	12,218	948	20,252	33,418	78,012	77,187	70,773	6,414	37,355	47%
5400	Insurance	37,102	12,367	-	49,469	151,739	148,405	148,405	-	98,936	33%
5510	Utilities - Gas and Electric	-	-	-	-	1,082	1,082	1,082	-	1,082	0%
5515	Janitorial, Gardening Services & Supplies	37,689	16,218	22,304	76,211	232,320	238,935	238,935	-	162,724	32%
5525	Utilities - Waste	-	4,375	5,806	10,181	56,429	59,414	59,414	-	49,233	17%
5605	Equipment Leases	1,182	1,182	311	2,675	24,196	14,183	14,183	-	11,509	19%
5611	Prop 39 Related Costs	138	18	96,447	96,603	290,843	290,843	290,843	-	194,240	33%
5615	Repairs and Maintenance - Building	-	214	-	214	12,734	12,734	12,734	-	12,520	2%
5617	Repairs and Maintenance - Other Equipment	-	-	35	35	2,165	2,165	2,165	-	2,129	2%
5619	Non-Cash Lease Adjustment	-	-	-	-	-	9,172	9,172	-	9,172	0%
5803	Accounting Fees	-	-	-	-	2,045	2,045	2,045	-	2,045	0%
5804	Internal Audit & Accounting support	590	4,318	-	4,908	26,320	26,320	26,320	-	21,413	19%
5805	Administrative Fees	3,174	-	-	3,174	4,299	4,299	4,299	-	1,125	74%
5809	Banking Fees	332	114	-	446	1,804	1,804	1,804	-	1,358	25%
5812	Business Services	17,167	17,167	17,167	51,500	206,000	206,000	206,000	-	154,500	25%
5815	Consultants - Instructional	-	-	4,300	4,300	28,755	23,416	23,416	-	19,116	18%
5818	Coaching	-	-	-	-	25,000	25,000	25,000	-	25,000	0%
5819	School Culture Initiatives	576	380	49	1,005	65,272	65,272	65,272	-	64,267	2%
5820	Consultants - Non Instructional - Custom 1	-	44	-	44	12,300	15,518	15,518	-	15,474	0%
5824	District Oversight Fees	-	-	-	-	279,528	277,638	277,638	-	277,638	0%
5828	Translators	103	35	-	138	2,066	2,066	2,066	-	1,929	7%
5830	Field Trips Expenses	1,894	6,953	-	8,847	44,852	44,852	44,852	-	36,005	20%
5833	Fines and Penalties	-	-	-	-	216	216	216	-	216	0%
5834	Afterschool & Summer Services	368	6,476	199	7,043	12,963	8,990	8,990	-	1,947	78%
5836	Fingerprinting	-	790	809	1,599	8,489	8,489	8,489	-	6,890	19%
5839	Fundraising Expenses	-	-	-	-	3,891	3,891	3,891	-	3,891	0%

Academy of Alameda Middle
Income Statement
As of Sep FY2027

		Actual			YTD	Budget & Forecast					
		Jul	Aug	Sep	Actual YTD	Approved Budget v1	Previous Forecast	Current Forecast	Previous Forecast vs. Current Forecast	Current Forecast Remaining	% Current Forecast Spent
5845	Legal Fees	464	1,716	4,627	6,807	63,672	63,672	63,672	-	56,866	11%
5846	Loan and Financing Fees	-	-	-	-	271	271	271	-	271	0%
5848	Licenses and Other Fees	-	-	-	-	1,396	1,396	1,396	-	1,396	0%
5851	Marketing and Student Recruiting	8,013	8,314	7,063	23,390	162,129	162,129	146,245	15,884	122,855	16%
5857	Payroll Fees	874	794	807	2,475	7,633	7,633	7,633	-	5,158	32%
5860	Printing and Reproduction	907	269	839	2,015	7,993	7,993	7,993	-	5,978	25%
5861	Prior Yr Exp (not accrued	-	566	-	566	-	566	566	-	-	100%
5863	Professional Development	-	-	-	-	81,647	81,647	81,647	-	81,647	0%
5869	Special Education Contract Instructors	400	34,739	56,221	91,360	420,000	616,472	616,472	-	525,112	15%
5875	Staff Recruiting	714	656	17,549	18,919	18,557	18,557	18,919	(362)	-	100%
5880	Student Health Services	11	121	598	729	10,612	10,612	10,612	-	9,883	7%
5881	Student Information System	-	-	-	-	9,323	9,323	9,323	-	9,323	0%
5884	Substitutes	3,240	9,842	34,909	47,991	155,455	155,455	155,455	-	107,464	31%
5887	Technology Services	11,742	-	11,742	23,484	53,320	53,320	53,320	-	29,836	44%
5898	Bad Debt Expense	-	-	19,188	19,188	-	19,188	19,188	-	(0)	100%
5899	Miscellaneous Operating Expenses	-	-	-	-	3,177	3,177	3,177	-	3,177	0%
5915	Postage and Delivery	-	109	-	109	541	541	541	-	433	20%
5920	Communications - Telephone & Fax	-	-	-	-	108	108	108	-	108	0%
SUBTOTAL - Services & Other Operating Exp.		138,896	128,722	321,674	589,293	2,592,757	2,805,599	2,783,663	21,936	2,194,370	21%
Capital Outlay & Depreciation											
6900	Depreciation	-	-	-	-	11,534	11,435	11,435	-	11,435	0%
SUBTOTAL - Capital Outlay & Depreciation		-	-	-	-	11,534	11,435	11,435	-	11,435	0%
Other Outflows & Amortization											
7998	Temporary JE Clearing	-	-	135,440	135,440	-	-	-	-	(135,440)	
SUBTOTAL - Other Outflows & Amortization		-	-	135,440	135,440	-	-	-	-	(135,440)	
TOTAL EXPENSES		599,957	921,910	839,211	2,361,078	12,098,818	12,489,067	12,385,570	103,497	10,024,492	19%

Academy of Alameda Middle
Monthly Cash Forecast
As of Sep FY2027

	2026-27													
	Actuals & Forecast													
	Jul Actuals	Aug Actuals	Sep Actuals	Oct Forecast	Nov Forecast	Dec Forecast	Jan Forecast	Feb Forecast	Mar Forecast	Apr Forecast	May Forecast	Jun Forecast	Forecast	Remaining Balance
Beginning Cash	593,526	2,229,351	1,538,792	863,904	1,285,630	967,388	1,049,403	631,016	611,951	464,522	375,476	112,882		
REVENUE														
LCFF Entitlement	-	169,746	352,049	670,148	548,613	959,871	548,613	548,613	840,764	713,751	517,304	883,754	7,878,232	1,125,008
Federal Revenue	-	-	-	-	43,450	-	-	43,450	-	-	43,450	95,634	269,433	43,450
Other State Revenue	-	43,764	124,466	607,432	136,092	241,716	78,775	406,447	113,741	246,617	212,728	309,343	2,471,975	(49,147)
Other Local Revenue	69,196	27,255	25,462	(14,369)	25,192	64,759	10,569	24,049	50,269	16,351	28,233	682,023	1,015,307	6,317
Fundraising & Grants	1,765	188,030	1,100	(986)	114	114	114	114	114	114	114	2,867	193,573	-
TOTAL REVENUE	70,961	428,795	503,077	1,262,224	753,461	1,266,460	638,071	1,022,673	1,004,888	976,833	801,829	1,973,621	11,828,519	1,125,627
EXPENSES														
Certificated Salaries	68,648	394,713	204,498	599,161	405,671	449,726	395,824	395,824	395,824	395,824	395,824	395,824	4,497,360	-
Classified Salaries	115,419	155,062	96,290	186,965	183,997	193,299	187,366	187,366	194,045	194,045	194,045	194,045	2,081,943	-
Employee Benefits	148,990	216,580	63,122	269,164	225,780	235,807	224,197	224,197	225,004	225,004	225,004	225,004	2,526,777	18,925
Books & Supplies	128,004	26,833	18,186	60,375	30,807	30,807	31,698	31,698	31,698	31,698	31,698	30,890	484,393	-
Services & Other Operating Expenses	138,896	128,722	321,674	233,780	236,540	285,899	217,373	202,654	305,746	219,309	217,853	243,581	2,783,663	31,635
Capital Outlay & Depreciation	-	-	-	3,812	953	953	953	953	953	953	953	953	11,435	-
Other Outflows	-	-	135,440	(135,440)	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENSES	599,957	921,910	839,211	1,217,815	1,083,749	1,196,492	1,057,411	1,042,691	1,153,269	1,066,832	1,065,377	1,090,297	12,385,570	50,560
Operating Cash Inflow (Outflow)	(528,996)	(493,115)	(336,134)	44,409	(330,288)	69,968	(419,340)	(20,018)	(148,381)	(89,999)	(263,548)	883,323	(557,051)	1,075,067
Accounts Receivable	1,951,288	45,918	19,188	16,352	15,410	15,410	-	-	-	-	-	-	-	
Investments	288,004	-	-	-	-	-	-	-	-	-	-	-	-	
Other Current Assets	122,388	-	-	-	-	-	-	-	-	-	-	-	-	
Fixed Assets	-	-	-	3,812	953	953	953	953	953	953	953	953		
ROU Assets	-	-	-	-	-	-	-	-	-	-	-	15,278		
Accounts Payable	(47,946)	(80,767)	(4,967)	(4,316)	(4,316)	(4,316)	-	-	-	-	-	-	-	
Other Current Liabilities	(3,788)	-	(361,468)	361,468	-	-	-	-	-	-	-	-	-	
Summer Holdback	(145,124)	16,965	8,494	-	-	-	-	-	-	-	-	-	-	
Deferred Revenue	-	(179,560)	-	-	-	-	-	-	-	-	-	(29,300)		
ROU Long-Term Liabilities	-	-	-	-	-	-	-	-	-	-	-	(6,106)		
Ending Cash	2,229,351	1,538,792	863,904	1,285,630	967,388	1,049,403	631,016	611,951	464,522	375,476	112,882	977,030		

Academy of Alameda Middle
Multi-year Projection
As of Sep FY2027

	Year 1	Year 2	Year 3	Year 4	Assumptions
	2026-27	2027-28	2028-29	2029-30	
SUMMARY					
Revenue					
LCFF Entitlement	7,878,232	8,477,475	8,846,620	9,096,107	
Federal Revenue	269,433	266,369	268,378	269,669	
Other State Revenues	2,471,975	2,107,457	2,237,379	2,172,718	
Local Revenues	1,015,307	1,071,426	1,074,813	1,074,061	
Fundraising and Grants	193,573	88,373	6,073	6,073	
Total Revenue	11,828,519	12,011,100	12,433,263	12,618,627	
Expenses					
Compensation and Benefits	9,106,079	9,204,919	9,409,319	9,649,030	
Books and Supplies	484,393	401,040	331,761	338,396	
Services and Other Operating Expenditures	2,783,663	2,771,383	2,768,506	2,690,880	
Depreciation	11,435	11,435	11,435	11,435	
Other Outflows & Amortization	-	-	-	-	
Total Expenses	12,385,570	12,388,777	12,521,020	12,689,741	
Net Income	(557,051)	(377,677)	(87,756)	(71,114)	
Fund Balance					
Beginning Balance (Unaudited)	2,442,643	1,885,592	1,507,915	1,420,159	
Net Income	(557,051)	(377,677)	(87,756)	(71,114)	
Ending Fund Balance	1,885,592	1,507,915	1,420,159	1,349,045	
Total Revenue Per ADA	19,635	19,514	19,928	20,286	
Total Expenses Per ADA	20,559	20,128	20,069	20,400	
Net Income Per ADA	(925)	(614)	(141)	(114)	
Fund Balance as a % of Expenses	15%	12%	11%	11%	
Key Assumptions					
Enrollment Breakdown					
TK	40	60	60	60	
K	50	54	54	54	
1	48	52	52	52	
2	52	52	52	52	
3	56	56	56	56	
4	60	60	60	60	
5	60	75	83	83	
6	77	75	83	83	
7	97	80	83	83	
8	105	95	85	83	
Total Enrolled	645	659	668	666	

Academy of Alameda Middle
Multi-year Projection
As of Sep FY2027

		Year 1	Year 2	Year 3	Year 4	Assumptions
		2026-27	2027-28	2028-29	2029-30	
ADA %						
	K-3	93.4%	93.4%	93.4%	93.4%	
	4-6	93.4%	93.4%	93.4%	93.4%	
	7-8	93.4%	93.4%	93.4%	93.4%	
	Average ADA %	93.4%	93.4%	93.4%	93.4%	
ADA						
	K-3	230	256	256	256	
	4-6	184	196	211	211	
	7-8	189	163	157	155	
	Total ADA	602	616	624	622	
REVENUE						
LCFF Entitlement						
8011	Charter Schools General Purpose Entitlement - State Aid	3,471,487	3,826,472	3,986,467	4,099,826	
8012	Education Protection Account Entitlement	1,465,802	1,646,206	1,814,349	1,959,606	
8096	Charter Schools in Lieu of Property Taxes	2,940,943	3,004,797	3,045,804	3,036,675	
	SUBTOTAL - LCFF Entitlement	7,878,232	8,477,475	8,846,620	9,096,107	
Federal Revenue						
8181	Special Education - Entitlement	95,634	92,570	94,579	95,870	
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	11,704	11,704	11,704	11,704	
8294	Title IV	10,523	10,523	10,523	10,523	
	SUBTOTAL - Federal Revenue	269,433	266,369	268,378	269,669	
Other State Revenue						
8381	Special Education - Entitlement (State	833,976	807,256	824,783	836,039	\$1340 x PY ADA
8382	Special Education Reimbursement (State	52,896	55,827	58,338	59,972	FY26 \$90 x CY ADA FY27 \$85 x CY ADA
8550	Mandated Cost Reimbursements	13,263	13,107	13,966	14,599	
8560	State Lottery Revenue	172,405	176,148	178,552	178,017	
8590	All Other State Revenue	444,962	105,890	105,890	-	
8591	Prop 28 Arts & Music in Schools	122,959	117,379	119,956	121,632	
8593	ELO-Program (2600)	703,306	703,640	807,684	834,249	
8595	Afterschool (ASES)	128,210	128,210	128,210	128,210	
	SUBTOTAL - Other State Revenue	2,471,975	2,107,457	2,237,379	2,172,718	
Local Revenue						
8639	All Other Sales	1,284	1,284	1,284	1,284	
8660	Interest	2,865	2,865	2,865	2,865	
8662	Net Increase (Decrease	44,000	44,000	44,000	44,000	LAIF interest
8676	After School Program Revenue	242,717	247,986	251,372	250,620	
8690	Other Local Revenue	20,000	20,000	20,000	20,000	

Academy of Alameda Middle
Multi-year Projection
As of Sep FY2027

		Year 1	Year 2	Year 3	Year 4	Assumptions
		2026-27	2027-28	2028-29	2029-30	
8693	Field Trips	17,140	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 rate based on FY26 P2
8702	Measure E Parcel Tax	655,844	706,696	706,696	706,696	
SUBTOTAL - Local Revenue		1,015,307	1,071,426	1,074,813	1,074,061	
Fundraising and Grants						
8802	Donations - Private	192,350	42,350	4,850	4,850	
8803	Annual Fundraising (School-wide)	-	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		193,573	88,373	6,073	6,073	
TOTAL REVENUE		11,828,519	12,011,100	12,433,263	12,618,627	
EXPENSES						
Compensation & Benefits						
Certificated Salaries						
1100	Teachers Salaries	2,633,469	2,455,491	2,498,345	2,561,485	
1101	Teacher - Stipends	80,600	82,140	80,111	81,713	
1103	Teacher - Substitute Pay	113,988	81,600	83,232	84,897	
1148	Teacher - Special Ed	210,099	214,301	218,587	222,959	
1200	Certificated Pupil Support Salaries	38,966	39,746	40,541	41,351	
1201	Certificated Pupil Support - School Psychologist	214,222	218,506	222,876	227,334	
1202	Certificated Pupil Support - Counselor	133,004	209,497	213,687	217,961	
1203	Certificated Pupil Support Salaries - Custom 3	42,595	43,447	44,316	45,202	
1300	Certificated Supervisor & Administrator Salaries	544,256	555,141	566,244	577,568	
1950	Other Cert - Instructional Coaches	486,162	495,885	505,803	514,910	
SUBTOTAL - Certificated Salaries		4,497,360	4,395,754	4,473,741	4,575,380	
Classified Salaries						
2100	Classified Instructional Aide Salaries	710,214	761,124	775,301	792,518	
2201	Classified Support - Restorative Justice coordinator	162,375	164,327	167,493	170,843	
2202	Classified Support - School Culture Coordinator	216,272	220,597	225,009	229,510	
2300	Classified Supervisor & Administrator Salaries	240,513	245,323	250,230	255,235	
2400	Classified Clerical & Office Salaries	233,015	246,200	250,554	255,566	
2905	Other Classified - After School	519,555	570,350	582,314	596,068	
SUBTOTAL - Classified Salaries		2,081,943	2,207,921	2,250,902	2,299,739	
Employee Benefits						
3100	STRS	816,022	855,488	871,896	890,487	
3300	OASDI-Medicare-Alternative	236,508	249,631	254,655	259,885	
3400	Health & Welfare Benefits	1,139,311	1,160,952	1,219,000	1,279,950	
3500	Unemployment Insurance	155,380	149,469	149,808	150,155	

Academy of Alameda Middle
Multi-year Projection
As of Sep FY2027

		Year 1	Year 2	Year 3	Year 4	Assumptions
		2026-27	2027-28	2028-29	2029-30	
3600	Workers Comp Insurance	71,714	73,314	74,729	76,328	
3900	Other Employee Benefits	107,842	112,390	114,587	117,106	
SUBTOTAL - Employee Benefits		2,526,777	2,601,244	2,684,675	2,773,911	
Books & Supplies						
4200	Books & Other Reference Materials	148,651	49,224	49,809	50,805	
4320	Educational Software	51,099	52,121	53,163	54,227	
4325	Instructional Materials & Supplies	69,389	32,139	32,782	33,437	
4326	Art & Music Supplies	16,836	17,173	17,516	17,866	
4330	Office Supplies	15,918	16,236	16,561	16,892	
4335	PE Supplies	4,397	4,485	4,575	4,666	
4340	Professional Development Supplies	2,431	2,480	2,529	2,580	
4345	Non Instructional Student Materials & Supplies	9,860	10,057	10,258	10,463	
4350	Uniforms	110	113	115	117	
4351	Yearbook	13,526	13,796	14,072	14,353	
4352	Afterschool Supplies	20,000	20,000	20,000	20,400	
4353	Summerschool Supplies	10,612	10,824	11,041	11,262	
4354	Middle school Athletics	3,964	4,043	4,124	4,206	
4355	Org Culture supplies	11,349	11,576	11,807	12,043	
4360	Books and Supplies - Sped	28,735	2,706	2,760	2,815	
4410	Classroom Furniture, Equipment & Supplies	11,907	87,146	12,389	12,636	
4420	Computers: individual items less than \$5k	19,768	20,163	20,566	20,978	
4423	Additional Technology	9,742	9,937	10,135	10,338	
4430	Non Classroom Related Furniture, Equipment & Supplies	6,417	6,545	6,676	6,810	
4700	Food	20,132	20,534	20,945	21,364	
4720	Other Food	9,551	9,742	9,937	10,135	
SUBTOTAL - Books and Supplies		484,393	401,040	331,761	338,396	
Services & Other Operating Expenses						
5210	Conference Fees	2,809	2,865	2,923	2,981	
5220	Travel and Lodging	11,142	11,365	11,593	11,824	
5305	Dues & Membership - Professional	9,648	9,841	10,037	10,238	
5310	Subscriptions	70,773	72,149	73,523	74,857	
5400	Insurance	148,405	151,373	154,401	157,489	
5510	Utilities - Gas and Electric	1,082	1,104	1,126	1,149	
5515	Janitorial, Gardening Services & Supplies	238,935	243,714	248,588	253,560	
5525	Utilities - Waste	59,414	60,603	61,815	63,051	
5605	Equipment Leases	14,183	14,467	14,756	15,052	
5611	Prop 39 Related Costs	290,843	296,660	302,593	308,645	District Technology costs + Utilities + Cleaning
5615	Repairs and Maintenance - Building	12,734	12,989	13,249	13,514	
5617	Repairs and Maintenance - Other Equipment	2,165	2,208	2,252	2,297	
5619	Non-Cash Lease Adjustment	9,172	-	-	-	
5803	Accounting Fees	2,045	2,086	2,128	2,170	
5804	Internal Audit & Accounting support	26,320	28,343	30,558	31,129	
5805	Administrative Fees	4,299	4,385	4,472	4,562	
5809	Banking Fees	1,804	1,840	1,877	1,914	

Academy of Alameda Middle
Multi-year Projection
As of Sep FY2027

		Year 1	Year 2	Year 3	Year 4	Assumptions
		2026-27	2027-28	2028-29	2029-30	
5812	Business Services	206,000	212,180	218,545	218,545	
5815	Consultants - Instructional	23,416	23,884	24,362	24,849	
5818	Coaching	25,000	25,000	25,000	25,500	
5819	School Culture Initiatives	65,272	70,677	76,091	21,512	
5820	Consultants - Non Instructional - Custom 1	15,518	12,546	12,797	13,053	
5824	District Oversight Fees	277,638	255,830	280,795	298,882	Prior year (3% of LCFF)
5828	Translators	2,066	2,108	2,150	2,193	
5830	Field Trips Expenses	44,852	97,549	46,664	47,597	
5833	Fines and Penalties	216	221	225	230	
5834	Afterschool & Summer Services	8,990	9,169	9,353	9,540	
5836	Fingerprinting	8,489	8,659	8,832	9,009	
5839	Fundraising Expenses	3,891	3,969	4,048	4,129	
5845	Legal Fees	63,672	64,946	66,245	67,570	
5846	Loan and Financing Fees	271	276	282	287	
5848	Licenses and Other Fees	1,396	1,424	1,453	1,482	
5851	Marketing and Student Recruiting	146,245	149,170	152,153	155,197	
5857	Payroll Fees	7,633	7,786	7,941	8,100	
5860	Printing and Reproduction	7,993	8,153	8,316	8,482	
5861	Prior Yr Exp (not accrued	566	-	-	-	
5863	Professional Development	81,647	130,740	131,855	57,992	
5869	Special Education Contract Instructors	616,472	619,889	623,873	628,030	
5875	Staff Recruiting	18,919	19,297	19,683	20,077	
5880	Student Health Services	10,612	10,824	11,041	11,262	
5881	Student Information System	9,323	9,509	9,700	9,894	
5884	Substitutes	155,455	82,160	81,600	83,232	
5887	Technology Services	53,320	25,520	5,631	5,743	
5898	Bad Debt Expense	19,188	-	-	-	
5899	Miscellaneous Operating Expenses	3,177	3,241	3,305	3,372	
5915	Postage and Delivery	541	552	563	574	
5920	Communications - Telephone & Fax	108	110	113	115	
	SUBTOTAL - Services & Other Operating Exp.	2,783,663	2,771,383	2,768,506	2,690,880	
Depreciation Expense						
6900	Depreciation	11,435	11,435	11,435	11,435	
	SUBTOTAL - Depreciation Expense	11,435	11,435	11,435	11,435	
Other Outflows & Amortization						
	SUBTOTAL - Other Outflows & Amortization	-	-	-	-	
	TOTAL EXPENSES	12,385,570	12,388,777	12,521,020	12,689,741	

Academy of Alameda Middle
2026-27
As of Sep FY2027

	Year 1 2026-27	Year 2 2027-28	Year 3 2028-29	Year 4 2029-30	Driver/ Rate Type
Revenues and related expenses					
Statewide LCFF Assumptions					
LCFF COLA	4.31%	3.30%	3.09%	3.11%	
TK-3 LCFF Base	10,698	11,051	11,392	11,746	
4-6 LCFF Base	10,860	11,218	11,565	11,925	
7-8 LCFF Base	11,181	11,550	11,907	12,277	
TK-3 Gr Span Adj	1,113	1,149	1,185	1,222	
School LCFF Assumptions					
LCFF per ADA	13,077	13,773	14,179	14,623	
ILPT per ADA	4,882	4,882	4,882	4,882	
Supplemental & Concentration Funding	843,677	936,916	978,060	1,005,802	
Unduplicated Pupil % (3 year avg)	61.84%	64.97%	64.96%	64.98%	
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	1,340	1,340.00	1,340.00	1,340.00	PY ADA
SPED Mental Health State Rate	88	90.70	93.50	96.41	
Mandated Cost Reimbursements: K-8	21.31	22.01	22.69	23.40	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	84.00	84.00	84.00	84.00	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	128	128	128	128	
AMS FRPM Rate	87	87	87	87	
Fees					
Authorizer Fees	3100003.18%	0.00%		0.00	
Special Education Encroachment Fees	0.00	0.05			

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	10.00%	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	\$1,139,311	\$1,160,952	\$1,219,000	\$1,279,950	Reflects FTE reductions
H&W average annual increase	5.00%	5.00%	5.00%	5.00%	Effective 1/1 each year
In Lieu Medical Stipend		\$0	\$0	\$0	Annual stipend
SUTA %	18.00%	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	1.09%	1.06%	1.06%	1.06%	% of total payroll