



# Navigator Schools

## Finance Committee Meeting

---

### Date and Time

Thursday April 16, 2026 at 6:00 PM PDT

### Location

Google Meet joining info

Video call link: <https://meet.google.com/ixq-phdc-hdd>

Or dial: (US) +1 267-553-4758 PIN: 795 443 742#

More phone numbers: <https://tel.meet/ixq-phdc-hdd?pin=2893989016355>

---

This meeting will be held in compliance with modified Brown Act requirements as outlined in Executive Order [N-25-20](#).

Individuals in need of a disability-related accommodation, modification, or auxiliary aid/service, should direct requests [via e-mail](#) to Ami Ortiz, Director of Compliance & Operations.

---

### Agenda

	Purpose	Presenter	Time
<b>I. Opening Items</b>			<b>6:00 PM</b>
Opening Items			
<b>A. Call the Meeting to Order</b>		Ian Connell	1 m

	Purpose	Presenter	Time	
Ian Connell, Committee Chair, will call the meeting to order.				
<b>B.</b>	Record Attendance and Guests	Vote	Ian Connell	1 m
Ian Connell, Committee Chair, will identify guests take attendance to establish a quorum.				
<b>C.</b>	Approve Minutes from Prior Meeting	Approve Minutes	Ian Connell	1 m
Committee members will participate in a roll-call vote on the approval of prior minutes. Approve minutes for Finance Committee Meeting on March 2, 2026				
<b>D.</b>	Public Comments		Ian Connell	3 m
The Committee Chair will entertain public comments, if any.				
<b>E.</b>	Committee Chair Update		Ian Connell	3 m
The Committee Chair will share any updates with the Committee.				
<b>F.</b>	Opening Comments from Chief Financial & Operating Officer		Noël Russell-Unterburger	3 m
Noël Russell-Unterburger, Chief Financial & Operating Officer, will share opening comments with the Committee.				

**II. Business and Finance 6:12 PM**

<b>A.</b>	February 2026 Month-End Close	FYI	Roger Castillo	10 m
Roger Castillo, Director of Client Finance at Charter Impact, will present the February month-end close, highlighting key financial results, variances, and items for the Committee’s review.				
<b>B.</b>	Navigator Schools 2026-27 Draft Budget	Discuss	Caprice Young	60 m
Dr. Caprice Young, CEO & Superintendent, will present the 2026-27 draft budget, for discussion.				
<b>C.</b>	Orange County Prep 2026–27 Budget	Vote	Caprice Young	5 m
Dr. Caprice Young, CEO & Superintendent, will present the Orange County Prep budget for the Committee's consideration and recommendation to the Board for approval.				

	Purpose	Presenter	Time
<b>III. Closing Items</b>			<b>7:27 PM</b>
<b>A. Schedule Next Committee Meeting</b>	Discuss	Ian Connell	2 m
The Committee will confirm the date and time of its next meeting.			
<b>B. Adjourn Meeting</b>	Vote	Ian Connell	1 m
The Committee will vote on adjournment of the meeting.			

# Coversheet

## Approve Minutes from Prior Meeting

**Section:** I. Opening Items  
**Item:** C. Approve Minutes from Prior Meeting  
**Purpose:** Approve Minutes  
**Submitted by:**  
**Related Material:** Minutes for Finance Committee Meeting on March 2, 2026

APPROVED



## Navigator Schools

### Minutes

#### Finance Committee Meeting

---

**Date and Time**

Monday March 2, 2026 at 6:00 PM

**Location**

Google Meet joining info

Video call link: <https://meet.google.com/syb-efsz-rxv>

Or dial: (US) +1 484-909-0303 PIN: 618 866 445#

More phone numbers: <https://tel.meet/syb-efsz-rxv?pin=5274342778091>

---

This meeting will be held in compliance with modified Brown Act requirements as outlined in Executive Order [N-25-20](#).

Individuals in need of a disability-related accommodation, modification, or auxiliary aid/service, should direct requests [via e-mail](#) to Ami Ortiz, Director of Compliance & Operations.

Finance Committee Meeting

Monday, March 2 · 6:00 – 7:30pm

Time zone: America/Los\_Angeles

Google Meet joining info

---

Video call link: <https://meet.google.com/syb-efsz-rxv>

Or dial: (US) +1 484-909-0303 PIN: 618 866 445#

More phone numbers: <https://tel.meet/syb-efsz-rxv?pin=5274342778091>

---

### **Committee Members Present**

Anthony Di Vittorio (remote), Ian Connell (remote), Rosie Arroyo (remote)

### **Committee Members Absent**

Nora Crivello

### **Guests Present**

Caprice Young (remote), Justin Steiner (remote), Noël Russell-Unterburger (remote), Roger Castillo (remote), Tom Peraic (remote)

---

## **I. Opening Items**

### **A. Call the Meeting to Order**

Ian Connell called a meeting of the Finance Committee of Navigator Schools to order on Monday Mar 2, 2026 at 6:03 PM.

### **B. Record Attendance and Guests**

### **C. Approve Minutes from Prior Meeting**

Anthony Di Vittorio made a motion to approve the minutes from Finance Committee Meeting on 12-01-25.

Ian Connell seconded the motion.

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

### **D. Committee Chair Update**

Ian Connell, Committee Chair, passed on updates and yielded his time to the Committee.

### **E. Opening Comments from Chief Financial & Operating Officer**

Noël Russell-Unterburger, Chief Financial & Operating Officer, provided an overview of the items on the agenda including the Financial Dashboard.

### **F. Public Comments**

There were no public comments.

## II. Business and Finance

### A. Financial Dashboard

Noël Russell-Unterburger, Chief Financial & Operating Officer, presented the Financial Dashboard as part of her opening comments.

### B. Second Interim Financials

Ian Connell made a motion to receive the Second Interim Financials as presented.  
Anthony Di Vittorio seconded the motion.

Roger Castillo, Charter Impact, presented the Second Interim Financials, year-to-date through January 2026.

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

### C. Draft Budget – Orange County Prep

Ian Connell made a motion to approve the draft budget.  
Rosie Arroyo seconded the motion.

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

### D. Segregation of Duties Policy

Ian Connell made a motion to recommend approval of the Segregation of Duties Policy to the full Board.

Rosie Arroyo seconded the motion.

Noël Russell-Unterburger, Chief Financial & Operating Officer, presented the Segregation of Duties Policy.

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

### E. Vendor Policy

Ian Connell made a motion to recommend approval of the Vendor Policy to the full Board.  
Rosie Arroyo seconded the motion.

Noël Russell-Unterburger, Chief Financial & Operating Officer, presented the Vendor Policy.

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

## III. 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 7:29 PM.

Respectfully Submitted,  
Ian Connell

### Documents used during the meeting

- Finance Committee CFOO Updates 3.2.26.pdf
- Navigator - PPT Board Summary - January 2026 2nd Interim.pdf
- Orange Prep Update 2026 02 27.pdf
- Segregation of Duties Policy (03.02.26).pdf
- Exhibit A segregation\_of\_duties\_matrix 2026 03 02.pdf
- Vendor Policy (03.02.26) docx.pdf

# Coversheet

## February 2026 Month-End Close

**Section:** II. Business and Finance  
**Item:** A. February 2026 Month-End Close  
**Purpose:** FYI  
**Submitted by:**  
**Related Material:** Navigator\_-\_PPT\_Board\_Summary\_-\_February\_2026 Rev 2.0.pdf



# Navigator Schools

## Financial Presentation – February 2026

Disclaimer: We are now closing the books monthly. These financials reflect where we were at the end of February and our financial position has become clearer since then. The largest change has been a clarification by CSGF of how our \$5.9m growth grant and \$3m five-year loan will be disbursed. At the time these financials were closed, we assumed only \$200k of the grant would be earned by June 2026. We now know that \$1.4m will be earned, \$3m will be received in a loan that will reduce our dependence on the East West Bank LOC (and be at 1% instead of 6.9%), and \$500k will be received for OCP 1 (primary school) in December 2026. We anticipate these financials will improve as we/CI completes position control reconciliation and closes future month-end financials.

# Highlights Through 2/28

- All schools are projecting a Surplus, but the Support Office has a \$1.45M deficit.
- HCC is projecting to have a Fund Balance above the required 3% minimum since the full \$500K in Schwab funds must be recognized in FY25-26 per GHJ.
- Attendance & ADA projections continue using the official P-1 reported data.
- The SO Fee by site this year is set at GPS-12%, HPS-14%, WPS-8%, & HCC-0%.
- Total revenues are projecting \$455K lower than prior projections and at **\$40.37M**.
  - State Aid added \$8K from prior year LCFF adjustment to GPS.
  - Federal Funds increased by \$110K and mainly from the Federal NSLP for GPS.
  - Other State Revenue added \$163K with \$82K in Nutrition for GPS & \$82K in AB602.
  - Other Local Revenue decreased \$736K from \$1M removed in CSGF-SO Growth funds, \$250K more in Schwab at HCC, and \$14K more in overall donations.
- Total expenses are projecting \$877K more compared 2nd Interim and at **\$40.66M**.
- Year-end is now projecting a deficit of **\$294K** and is \$1.33M decrease from 2<sup>nd</sup> Interim.



# Attendance Data and Metrics

## Enrollment and Per Pupil Data

<i><b>Enrollment &amp; Per Pupil Data</b></i>			
	<i><b><u>Actual</u></b></i>	<i><b><u>Forecast</u></b></i>	<i><b><u>Budget</u></b></i>
<i>Average Enrollment</i>	<i>n/a</i>	<i>1982</i>	<i>2068</i>
<i>ADA</i>	<i>n/a</i>	<i>1854</i>	<i>1944</i>
<i>Attendance Rate</i>	<i>n/a</i>	<i>93.6%</i>	<i>94.0%</i>
<i>Unduplicated %</i>	<i>64.6%</i>	<i>64.6%</i>	<i>62.5%</i>
<i>Revenue per ADA</i>		<i>\$21,772</i>	<i>\$21,057</i>
<i>Expenses per ADA</i>		<i>\$21,930</i>	<i>\$20,587</i>

Enrollment & ADA remains using the P-1 data and identical to prior month.

Both Enrollment and ADA will be updated soon to reflect the official P-2 data.

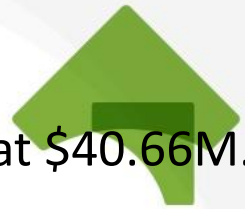
.

# Revenue

- Revenues have decreased this month by \$455K and are projecting at \$40.37M.
- State Aid Revenues added \$8K and at \$25.30M due to a PY adjustment for LCFF.
- Federal Revenues are at \$3.76M & added \$110K in CNIPS-GPS & \$28K in IDEA.
- Other State Revenue increased by \$163K and is at \$6.70M. \$82K is from increased AB602 rates and another \$82K is from additional Nutrition funding specific to GPS.
- Other Local Revenue decreased \$736K and is at \$4.60M. The SO decreased \$1M in CSGF-Growth funding that is placed under OCP in FY26-27. HCC must recognize the full \$500K in Schwab funds this FY per GHJ so, that added \$250K and another \$14K was added with donations from Square Space.

	Year-to-Date			Annual/Full Year		
	Actual	Budget	Fav/(Unf)	Forecast	Budget	Fav/(Unf)
<b>Revenue</b>						
State Aid-Rev Limit	\$ 12,058,220	\$ 12,849,957	\$ (791,736)	\$ 25,300,567	\$ 25,863,419	\$ (562,852)
Federal Revenue	726,849	1,698,257	(971,408)	3,762,967	3,367,422	395,546
Other State Revenue	2,000,159	3,520,128	(1,519,969)	6,706,061	7,309,490	(603,429)
Other Local Revenue	669,031	2,148,885	(1,479,854)	4,600,936	4,393,442	207,494
<b>Total Revenue</b>	<b>\$ 15,454,260</b>	<b>\$ 20,217,227</b>	<b>\$ (4,762,967)</b>	<b>\$ 40,370,531</b>	<b>\$ 40,933,772</b>	<b>\$ (563,241)</b>

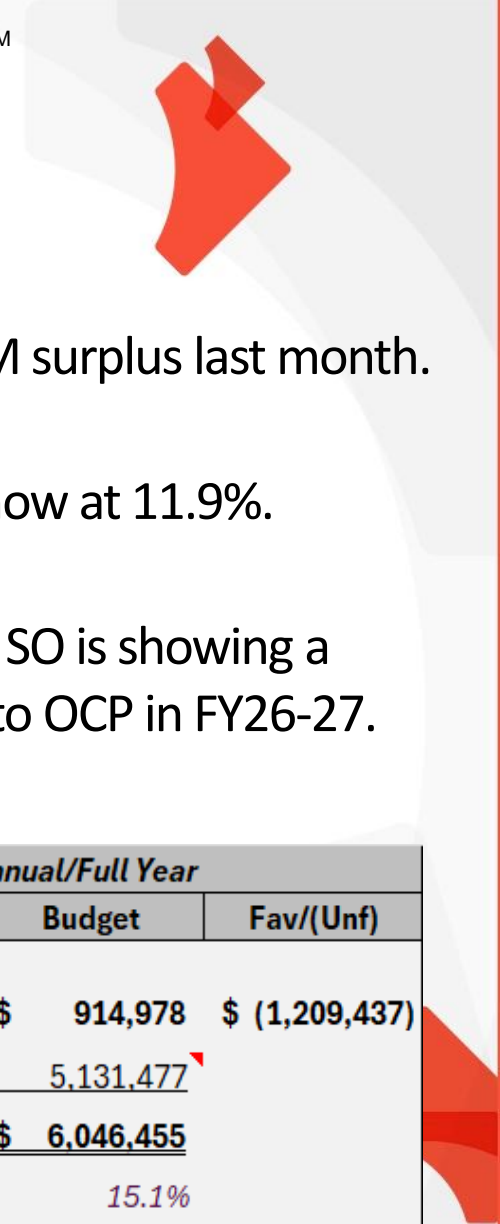
# Expenses



- Expenses have increased by \$877K since 2<sup>nd</sup> Interim and are projecting at \$40.66M.
- Personnel costs are trending \$328K more compared to prior period with Classified Salaries trending higher for 2100 - Instructional & 2900 - Other Classified Salaries.
- Operational expenses are \$549K more with \$215K in Pro./Consulting Services at the SO: \$60K for GHJ, \$71K in YMC & Payne & Fears LLP, \$46K in PD for Cambiar Edu., & \$34K in PR/Recruitment for Equity US & Larsen Comm. Other notable variances:
  - \$192K more in Food Service mostly for Nob Hill Catering at GPS & WPS.
  - \$167K more in SPED: Therapy Zone 4 Kids, Sonja Biggs Edu. Services, & CCE.
  - \$142K more in Interest Expense added to WPS after updating the rents.
  - \$224K less in Rent from adjusting out the 407 Main LLC, Master Lease.

Expenses	Year-to-Date			Annual/Full Year		
	Actual	Budget	Fav/(Unf)	Forecast	Budget	Fav/(Unf)
Certificated Salaries	\$ 7,316,650	\$ 7,276,747	\$ (39,903)	\$ 11,323,809	\$ 11,348,872	\$ 25,063
Classified Salaries	7,418,836	5,360,280	(2,058,556)	10,385,025	8,423,297	(1,961,728)
Benefits	2,741,028	4,542,915	1,801,887	5,756,951	6,921,773	1,164,822
Books and Supplies	2,022,601	1,610,233	(412,369)	2,527,720	2,096,848	(430,872)
Subagreement Services	919,879	970,099	50,220	1,426,701	1,561,687	134,986
Operations	493,919	472,828	(21,091)	847,554	713,564	(133,990)
Facilities	1,033,051	1,632,995	599,944	2,281,638	2,449,493	167,854
Professional Services	2,141,551	3,879,617	1,738,066	5,520,633	6,047,956	527,323
Depreciation	19,062	52,655	33,593	76,642	78,982	2,340
Interest	373,555	251,561	(121,995)	518,316	376,321	(141,995)
<b>Total Expenses</b>	<b>\$ 24,480,133</b>	<b>\$ 26,049,930</b>	<b>\$ 1,569,797</b>	<b>\$ 40,664,990</b>	<b>\$ 40,018,794</b>	<b>\$ (646,196)</b>

# Fund Balance



- Navigator is projecting a \$294K deficit compared to a \$1.03M surplus last month.
- The Ending Fund Balance as a percent of Annual Expense is now at 11.9%.
- All Navigator schools are all projecting a surplus and only the SO is showing a \$1.45M deficit; due to placing the CSGF-SO Growth Funds into OCP in FY26-27.

	Year-to-Date			Annual/Full Year		
	Actual	Budget	Fav/(Unf)	Forecast	Budget	Fav/(Unf)
<b>Total Surplus(Deficit)</b>	\$ (9,025,873)	\$ (5,832,703)	\$ (3,193,171)	\$ (294,459)	\$ 914,978	\$ (1,209,437)
Beginning Fund Balance	<u>5,131,477</u>	<u>5,131,477</u>		<u>5,131,477</u>	<u>5,131,477</u>	
<b>Ending Fund Balance</b>	<b><u>\$ (3,894,396)</u></b>	<b><u>\$ (701,226)</u></b>		<b><u>\$ 4,837,018</u></b>	<b><u>\$ 6,046,455</u></b>	
<i>As a % of Annual Expenses</i>	-9.6%	-1.8%		11.9%	15.1%	

# Questions & Discussion

Appendix for the month follows:

- Monthly Cashflows / Forecast
- Budget vs. Actual – Consolidated & Individual
- Statement of Activities, Financial Position, & Cashflows
- Monthly Check Register
- 60-Day Compliance Calendar



### FY25-26 Navigator Schools

#### Consolidating Forecast

Revised 4/06/26



2025-26									
	GPS1	HPS2	WPS3	HCC4	SCHOOLS	HOME	FORECAST	BUDGET	Favorable / (Unfav.)
<b>Books and Supplies</b>	-	-	-	-	-	-	-	-	-
4100 Textbooks and Core Curricula	-	-	-	2,395	2,395	-	2,395	-	(2,395)
4200 Books and Other Materials	24,642	23,144	27,661	20,723	96,170	182	96,352	44,571	(51,781)
4302 School Supplies	49,425	49,250	91,552	52,334	242,561	20,383	262,944	174,445	(88,499)
4305 Software	105,569	129,591	128,965	73,117	437,243	164,601	601,844	274,431	(327,413)
4310 Office Expense	39,872	67,736	52,043	33,797	193,448	21,492	214,940	342,889	127,949
4311 Business Meals	7,235	4,976	5,186	4,234	21,631	24,193	45,824	57,450	11,626
4312 School Fundraising	11,083	-	-	-	11,083	2,375	13,458	-	(13,458)
4400 Noncapitalized Equipment	62,133	94,657	172,023	73,346	402,159	45,659	447,818	643,317	195,499
4700 Food Services	383,591	5,729	280,285	172,262	841,867	278	842,146	559,746	(282,399)
	683,549	375,083	757,716	432,209	2,248,557	279,163	2,527,720	2,096,848	(430,872)
<b>Subagreement Services</b>	-	-	-	-	-	-	-	-	-
5101 Nursing	1,414	1,951	273	276	3,914	-	3,914	5,179	1,264
5102 Special Education	260,211	288,100	151,013	85,626	784,950	-	784,950	480,709	(304,241)
5103 Substitute Teacher	514	-	-	129	643	-	643	-	(643)
5104 Transportation	1,499	5,882	7,543	-	14,924	(199)	14,725	-	(14,725)
5105 Security	3,199	3,547	9,085	50,564	66,395	603	66,998	19,100	(47,898)
5106 Other Educational Consultants	15,510	14,025	339,422	34,014	402,971	152,500	555,471	1,056,700	501,229
	282,347	313,505	507,336	170,610	1,273,798	152,904	1,426,701	1,561,687	134,986
<b>Operations and Housekeeping</b>	-	-	-	-	-	-	-	-	-
5201 Auto and Travel	4,426	4,953	11,476	8,467	29,322	117,769	147,091	95,080	(52,011)
5300 Dues & Memberships	2,441	3,606	2,312	981	9,340	12,617	21,957	21,000	(957)
5400 Insurance	56,140	50,221	38,431	19,558	164,351	86,206	250,557	195,593	(54,964)
5501 Utilities	17,365	140,913	186,348	26,480	371,106	4,709	375,816	324,941	(50,875)
5502 Janitorial Services	198	4,200	-	7,230	11,629	2,800	14,429	-	(14,429)
5516 Miscellaneous Expense	-	-	-	128	128	371	499	-	(499)
5900 Communications	13,189	11,607	16,218	13,431	54,444	(30,849)	23,595	72,074	48,480
5901 Postage and Shipping	482	824	1,135	227	2,669	10,942	13,611	4,875	(8,736)
	94,242	216,324	255,920	76,503	642,989	204,565	847,554	713,564	(133,990)
<b>Facilities, Repairs and Other Leases</b>	-	-	-	-	-	-	-	-	-
5601 Rent	-	-	1,609,662	236,076	1,845,739	46,401	1,892,139	2,089,096	196,956
5602 Additional Rent	180	-	9,141	720	10,041	6,560	16,601	-	(16,601)
5603 Equipment Leases	25,527	54,432	27,472	16,209	123,640	13,171	136,812	92,000	(44,812)
5604 Other Leases	-	-	-	273	273	-	273	-	(273)
5610 Repairs and Maintenance	100,400	19,974	59,253	36,760	216,387	19,428	235,814	268,397	32,583
	126,107	74,406	1,705,528	290,039	2,196,079	85,559	2,281,638	2,449,493	167,854
<b>Professional/Consulting Services</b>	-	-	-	-	-	-	-	-	-
5801 IT	93,587	56,168	74,221	70,184	294,160	19,024	313,184	472,373	159,189
5802 Audit & Taxes	-	-	-	-	-	176,911	176,911	-	(176,911)
5803 Legal	7,990	1,537	17,100	956	27,582	239,333	266,915	150,000	(116,915)
5804 Professional Development	19,430	29,421	39,571	10,731	99,154	122,297	221,450	105,166	(116,284)
5805 General Consulting	6,126	7,878	15,652	4,995	34,650	300,869	335,520	201,000	(134,520)
5806 Special Activities/Field Trips	25,000	25,000	50,000	20,000	120,000	-	120,000	120,000	-
5807 Bank Charges	2,037	-	320	-	2,357	8,948	11,305	-	(11,305)
5808 Printing	284	1,126	1,545	-	2,955	(35,472)	(32,518)	-	32,518
5809 Other taxes and fees	8,639	13,618	11,721	10,337	44,314	74,834	119,148	127,437	8,288
5810 Payroll Service Fee	3,941	3,630	3,485	1,742	12,798	69,017	81,815	25,000	(56,815)
5811 Management Fee	877,053	989,822	624,351	-	2,491,226	673,009	3,164,235	4,253,460	1,089,226
5812 District Oversight Fee	219,263	212,105	78,044	31,172	540,584	-	540,584	533,862	(6,723)
5814 SPED Encroachment	18,829	17,403	16,282	7,403	59,917	-	59,917	59,658	(259)
5815 Public Relations/Recruitment	262	103	694	200	1,259	140,906	142,166	-	(142,166)
	1,282,441	1,357,810	932,985	157,721	3,730,957	1,789,676	5,520,633	6,047,956	527,323
<b>Depreciation</b>	-	-	-	-	-	-	-	-	-
6900 Depreciation Expense	34,958	25,518	9,021	2,133	71,630	5,011	76,642	78,982	2,340
	34,958	25,518	9,021	2,133	71,630	5,011	76,642	78,982	2,340
<b>Interest</b>	-	-	-	-	-	-	-	-	-
7438 Interest Expense	-	-	110,445	-	110,445	407,870	518,316	376,321	(141,995)
	-	-	110,445	-	110,445	407,870	518,316	376,321	(141,995)
<b>Total Expenses</b>	<b>\$ 9,119,240</b>	<b>\$ 8,800,974</b>	<b>\$ 11,106,275</b>	<b>\$ 4,379,291</b>	<b>\$ 33,405,780</b>	<b>\$ 7,259,209</b>	<b>\$ 40,664,990</b>	<b>\$ 40,018,794</b>	<b>\$ (646,196)</b>
<b>Surplus (Deficit)</b>	<b>\$ 207,867</b>	<b>\$ 293,656</b>	<b>\$ 26,945</b>	<b>\$ 635,551</b>	<b>\$ 1,164,018</b>	<b>\$ (1,458,477)</b>	<b>\$ (294,459)</b>	<b>\$ 914,978</b>	<b>\$ (1,209,437)</b>





















**Navigator Schools**

**Combined Statement of Activities**

YTD as of February 28, 2026

	CMO	Gilroy Prep School	Hayward Collegiate	Hollister Prep School	Watsonville Prep School	407 Main Street LLC	Total
<b>Revenues</b>							
State Aid - Revenue Limit							
LCFF State Aid	\$ -	\$ 1,952,811	\$ 1,029,026	\$ 2,360,892	\$ 4,038,847	\$ -	\$ 9,381,576
Education Protection Account	-	298,730	22,488	50,874	45,568	-	417,660
State Aid - Prior Year	-	7,947	-	-	-	-	7,947
In Lieu of Property Taxes	-	1,131,330	437,278	682,429	-	-	2,251,038
<b>Total State Aid - Revenue Limit</b>	-	<b>3,390,818</b>	<b>1,488,792</b>	<b>3,094,195</b>	<b>4,084,415</b>	-	<b>12,058,220</b>
Federal Revenue							
Federal Child Nutrition	-	137,538	9,055	-	16,945	-	163,539
Title I, Part A - Basic Low Income	-	90,891	51,024	98,157	157,776	-	397,848
Title II, Part A - Teacher Quality	-	15,014	7,090	15,121	19,342	-	56,567
Title III - Limited English	-	16,961	-	17,841	27,980	-	62,782
Other Federal Revenue	6,113	10,000	10,000	10,000	10,000	-	46,113
<b>Total Federal Revenue</b>	<b>6,113</b>	<b>270,404</b>	<b>77,169</b>	<b>141,119</b>	<b>232,043</b>	-	<b>726,849</b>
Other State Revenue							
State Special Education	-	291,765	113,124	260,774	261,894	-	927,557
State Child Nutrition	-	95,820	6,084	-	11,572	-	113,476
School Facilities (SB740)	-	-	-	-	327,178	-	327,178
Mandated Cost	-	11,400	4,615	10,439	9,351	-	35,805
State Lottery	-	46,095	18,835	42,439	37,909	-	145,279
Other State Revenue	220	28,577	95,500	103,169	223,399	-	450,865
<b>Total Other State Revenue</b>	<b>220</b>	<b>473,657</b>	<b>238,158</b>	<b>416,821</b>	<b>871,303</b>	-	<b>2,000,159</b>
Other Local Revenue							
Lease and Rental Income	-	-	-	-	-	688,963	688,963
Interest Revenue	25,244	-	-	-	4,987	-	30,231
Other Local Revenue	550,481	21,679	19,662	25,738	4,747	0	622,306
School Fundraising	13,361	2,926	-	153	54	-	16,494
<b>Total Other Local Revenue</b>	<b>589,086</b>	<b>24,605</b>	<b>19,662</b>	<b>25,891</b>	<b>9,788</b>	<b>688,963</b>	<b>1,357,994</b>
<b>Total Revenues</b>	<b>595,419</b>	<b>4,159,485</b>	<b>1,823,780</b>	<b>3,678,026</b>	<b>5,197,549</b>	<b>688,963</b>	<b>16,143,223</b>
<b>Expenses</b>							
Certificated Salaries							
Teachers' Salaries	5,500	1,331,223	559,308	1,196,372	1,341,930	-	4,434,333
Teachers' Substitute Hours	-	-	-	6,462	12,704	-	19,165
Teachers' Extra Duty/Stipends	-	-	103	327	205	-	635
Pupil Support Salaries	147,279	158,181	45,675	215,533	252,360	-	819,029
Administrators' Salaries	705,733	374,198	199,180	399,208	365,170	-	2,043,488
<b>Total Certificated Salaries</b>	<b>858,512</b>	<b>1,863,602</b>	<b>804,265</b>	<b>1,817,902</b>	<b>1,972,369</b>	-	<b>7,316,650</b>
Classified Salaries							
Instructional Salaries	1,277	987,675	516,862	1,073,607	897,223	-	3,476,644
Support Salaries	215,611	4,804	4,804	4,878	54,004	-	284,102
Supervisors' and Administrators' Salaries	555,922	-	-	-	-	-	555,922
Clerical and Office Staff Salaries	74,448	134,986	98,248	153,052	147,360	-	608,094
Other Classified Salaries	970,289	392,926	311,272	342,283	477,305	-	2,494,075
<b>Total Classified Salaries</b>	<b>1,817,547</b>	<b>1,520,391</b>	<b>931,185</b>	<b>1,573,820</b>	<b>1,575,892</b>	-	<b>7,418,836</b>
Benefits							
State Teachers' Retirement System, certificated positions	219,656	346,512	141,443	327,340	348,363	-	1,383,315
OASDI/Medicare/Alternative, certificated positions	114,061	141,419	83,947	146,121	152,716	-	638,264
Health and Welfare Benefits, certificated positions	100,664	119,630	42,164	128,708	135,555	-	526,722
State Unemployment Insurance, certificated positions	7,903	23,932	12,466	27,073	30,635	-	102,009
Workers' Compensation Insurance, certificated positions	12,056	19,364	8,942	18,629	17,884	-	76,874
Other Benefits, certificated positions	25,655	(13,063)	3,360	(1,559)	(550)	-	13,843
<b>Total Benefits</b>	<b>479,996</b>	<b>637,794</b>	<b>292,323</b>	<b>646,311</b>	<b>684,603</b>	-	<b>2,741,028</b>
Books & Supplies							
Textbooks and Core Materials	-	-	2,395	-	-	-	2,395
Books and Reference Materials	182	24,642	17,496	23,144	27,661	-	93,125
School Supplies	20,383	45,070	44,092	42,750	90,930	-	243,226
Software	164,601	103,795	72,266	114,851	127,844	-	583,357
Office Expense	7,685	16,186	11,697	20,683	36,045	-	92,296
Business Meals	10,493	4,518	2,817	2,926	4,473	-	25,228
School Fundraising Expense	2,375	11,083	-	-	-	-	13,458
Noncapitalized Equipment	45,659	42,311	8,063	30,215	170,223	-	296,471
Food Services	278	278,209	153,092	3,229	238,239	-	673,047

## Navigator Schools

## Combined Statement of Activities

YTD as of February 28, 2026

	CMO	Gilroy Prep School	Hayward Collegiate	Hollister Prep School	Watsonville Prep School	407 Main Street LLC	Total
Total Books & Supplies	251,656	525,814	311,918	237,799	695,414	-	2,022,601
Subagreement Services							
Nursing	-	189	120	1,550	117	-	1,975
Special Education	-	180,906	70,244	222,146	111,013	-	584,308
Substitute Teacher	-	-	129	-	-	-	129
Transportation	(199)	2,013	-	5,882	7,543	-	15,239
Security	421	750	33,873	480	6,103	-	41,628
Other Educational Consultants	33,000	15,510	26,645	14,025	187,420	-	276,600
Total Subagreement Services	33,222	199,368	131,011	244,083	312,196	-	919,879
Operations & Housekeeping							
Auto and Travel	98,169	3,441	3,107	3,614	10,948	-	119,278
Dues & Memberships	3,617	2,441	981	3,606	2,312	-	12,957
Insurance	84,934	11,393	5,021	10,461	10,043	-	121,854
Utilities	1,229	7,000	12,719	114,972	83,108	57,247	276,276
Janitorial Services	2,800	198	7,230	2,800	-	-	13,029
Bond Issuance Amortization Expense	371	-	128	-	-	-	499
Communications	(33,093)	4,717	4,905	6,653	11,903	-	(4,915)
Postage and Shipping	9,842	314	211	758	1,065	-	12,189
Total Operations & Housekeeping	167,869	29,504	34,304	142,863	119,379	57,247	551,166
Facilities, Repairs & Other Leases							
Rent	24,901	-	153,042	-	636,654	424,436	1,239,033
Additional Rent	6,560	180	720	-	9,141	-	16,601
Equipment Leases	282	21,527	12,181	42,432	19,472	-	95,894
Other Leases	-	-	273	-	-	-	273
Repairs and Maintenance	3,365	54,698	13,770	6,972	26,882	-	105,687
Total Facilities, Repairs & Other Leases	35,108	76,405	179,985	49,404	692,148	424,436	1,457,487
Professional/Consulting Services							
IT	510	5,875	-	4,907	41,005	-	52,298
Audit & Taxes	176,911	-	-	-	-	-	176,911
Legal	195,333	7,990	956	1,537	17,100	-	222,915
Professional Development	121,739	18,604	5,735	18,515	28,489	-	193,081
General Consulting	250,069	1,370	1,319	903	652	6,493	260,805
Special Activities/Field Trips	-	6,051	2,295	21,983	47,917	-	78,246
Bank Charges	8,948	2,037	-	-	320	3,832	15,137
Printing	(35,472)	284	-	1,126	1,545	-	(32,518)
Other Taxes and Fees	31,439	7,848	9,255	12,959	8,302	-	69,803
Payroll Service Fee	60,684	3,941	1,742	3,630	3,485	-	73,482
Management Fee	409,089	-	-	-	-	-	409,089
District Oversight Fee	-	195,753	9,249	183,874	66,868	-	455,744
SPED Encroachment	-	10,955	4,285	9,859	9,617	-	34,716
Public Relations/Recruitment	140,906	262	200	103	694	-	142,166
Total Professional/Consulting Services	1,360,156	260,969	35,036	259,395	225,994	10,325	2,151,876
Depreciation							
Depreciation Expense	-	10,797	857	319	7,090	-	19,062
Total Depreciation	-	10,797	857	319	7,090	-	19,062
Interest							
Interest Expense	263,110	-	-	-	110,445	172,871	546,427
Total Interest	263,110	-	-	-	110,445	172,871	546,427
<b>Total Expenses</b>	<b>5,267,176</b>	<b>5,124,646</b>	<b>2,720,884</b>	<b>4,971,896</b>	<b>6,395,531</b>	<b>664,879</b>	<b>25,145,012</b>
<b>Change in Net Assets</b>	<b>(4,671,757)</b>	<b>(965,161)</b>	<b>(897,103)</b>	<b>(1,293,870)</b>	<b>(1,197,982)</b>	<b>24,084</b>	<b>(9,001,789)</b>
Net Assets, Beginning of Period	71,064	4,319,204	(406,474)	1,702,972	(555,290)	(2,577,243)	2,554,234
<b>Net Assets, End of Period</b>	<b>\$ (4,600,693)</b>	<b>\$ 3,354,043</b>	<b>\$ (1,303,577)</b>	<b>\$ 409,103</b>	<b>\$ (1,753,272)</b>	<b>\$ (2,553,159)</b>	<b>\$ (6,447,555)</b>

**Navigator Schools**

**Statement of Financial Position**

February 28, 2026

	CMO	Gilroy Prep School	Hayward Collegiate	Hollister Prep School	Watsonville Prep School	407 Main Street LLC	Combined
<b>Assets</b>							
<b>Current Assets</b>							
Cash & Cash Equivalents	\$ (828,608)	\$ 752,206	\$ (11,635)	\$ 1,315,976	\$ 1,016,957	\$ 549,422	\$ 2,794,319
Accounts Receivable	246,752	78,337	169,912	3,691	(13,145)	7,008	492,555
Public Funding Receivables	-	-	-	-	617,025	-	617,025
Due To/From Related Parties	7,363,616	(419,901)	(3,061,744)	338,439	(1,916,129)	(2,304,281)	1
Prepaid Expenses	131,744	96,343	71,000	109,183	169,069	7,211	584,550
Other Short-term Assets	-	-	-	-	-	1,872,821	1,872,821
<b>Total Current Assets</b>	<b>6,913,505</b>	<b>506,985</b>	<b>(2,832,467)</b>	<b>1,767,289</b>	<b>(126,222)</b>	<b>132,182</b>	<b>6,361,271</b>
<b>Long-Term Assets</b>							
Property & Equipment, Net	789,882	6,445,838	2,418,163	136,635	2,303,371	7,900,031	19,993,920
Deposits	2,915	1,848	1	-	-	-	4,764
Right-of-Use Asset, Net	105,715	144,456	3,578,297	163,208	29,953,342	8,440,513	42,385,531
<b>Total Long Term Assets</b>	<b>898,512</b>	<b>6,592,142</b>	<b>5,996,461</b>	<b>299,843</b>	<b>32,256,713</b>	<b>16,340,544</b>	<b>62,384,215</b>
<b>Total Assets</b>	<b>\$ 7,812,017</b>	<b>\$ 7,099,127</b>	<b>\$ 3,163,994</b>	<b>\$ 2,067,132</b>	<b>\$ 32,130,490</b>	<b>\$ 16,472,726</b>	<b>\$ 68,745,485</b>
<b>Liabilities</b>							
<b>Current Liabilities</b>							
Accounts Payable	\$ 221,536	\$ 435,085	\$ 138,783	\$ 171,288	\$ 294,644	\$ 0	\$ 1,261,336
Accrued Liabilities	3,794,366	546,198	395,449	776,300	720,637	104,017	6,336,967
Deferred Revenue	-	278,524	259,750	546,512	982,609	-	2,067,395
Operating Lease Liability, Current Portion	41,308	28,869	78,387	32,842	259,973	147,548	588,927
Notes Payable, Current Portion	8,290,168	-	-	-	(37,003)	13,888	8,267,052
<b>Total Current Liabilities</b>	<b>12,347,378</b>	<b>1,288,676</b>	<b>872,369</b>	<b>1,526,941</b>	<b>2,220,861</b>	<b>265,452</b>	<b>18,521,677</b>
<b>Long-Term Liabilities</b>							
Notes Payable, Net of Current Portion	-	2,340,260	-	-	-	8,755,718	11,095,978
Operating Lease Liability, Net of Current Portion	65,332	116,148	3,595,202	131,088	31,662,901	10,004,714	45,575,385
<b>Total Long-Term Liabilities</b>	<b>65,332</b>	<b>2,456,408</b>	<b>3,595,202</b>	<b>131,088</b>	<b>31,662,901</b>	<b>18,760,432</b>	<b>56,671,363</b>
<b>Total Liabilities</b>	<b>12,412,710</b>	<b>3,745,084</b>	<b>4,467,571</b>	<b>1,658,029</b>	<b>33,883,762</b>	<b>19,025,885</b>	<b>75,193,041</b>
<b>Net Asset</b>	<b>(4,600,693)</b>	<b>3,354,043</b>	<b>(1,303,577)</b>	<b>409,103</b>	<b>(1,753,272)</b>	<b>(2,553,159)</b>	<b>(6,447,555)</b>
<b>Total Liabilities and Net Assets</b>	<b>\$ 7,812,017</b>	<b>\$ 7,099,127</b>	<b>\$ 3,163,994</b>	<b>\$ 2,067,132</b>	<b>\$ 32,130,490</b>	<b>\$ 16,472,726</b>	<b>\$ 68,745,486</b>

## Navigator Schools

### Statement of Cash Flows

For the period ended February 28, 2026

	CMO	Gilroy Prep School	Hayward Collegiate	Hollister Prep School	Watsonville Prep School	407 Main Street LLC	Month Ended 02/28/26
<b>Cash Flows from Operating Activities</b>							
Change in Net Assets	\$ (614,446)	\$ (439,242)	\$ (264,219)	\$ 326,082	\$ (405,072)	\$ 16,852	\$ (1,380,044)
Adjustments to reconcile change in net assets to net cash flows from operating activities:							
Public Funding Receivables	-	274,231	-	-	(617,025)	-	(342,794)
Grants, Contributions & Pledges Receivable	(250,000)	-	(11,092)	713,169	139,467	-	591,544
Due from Related Parties	458,097	240,076	(297,684)	(1,217,672)	817,519	-	337
Prepaid Expenses	(4,335)	-	-	-	-	-	(4,335)
Accounts Payable	84,370	43,319	15,740	32,359	54,628	-	230,416
Accrued Expenses	(3,065,188)	139	12,700	18,839	30,163	53,749	(2,949,598)
Deferred Revenue	-	81,587	55,175	127,260	-	-	264,022
<b>Total Cash Flows from Operating Activities</b>	<b>(3,391,503)</b>	<b>200,111</b>	<b>(489,380)</b>	<b>38</b>	<b>19,680</b>	<b>70,601</b>	<b>(3,590,452)</b>
<b>Cash Flows from Investing Activities</b>							
Purchases of Property & Equipment	(12,383)	(200,088)	(9,023)	(38)	(19,680)	-	(241,211)
<b>Total Cash Flows from Investing Activities</b>	<b>(12,383)</b>	<b>(200,088)</b>	<b>(9,023)</b>	<b>(38)</b>	<b>(19,680)</b>	<b>-</b>	<b>(241,211)</b>
<b>Cash Flows from Financing Activities</b>							
Proceeds from (Payments on) Long-term Debt	2,180,000	-	-	-	-	(5,076)	2,174,924
<b>Total Cash Flows from Financing Activities</b>	<b>2,180,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(5,076)</b>	<b>2,174,924</b>
Change in Cash & Cash Equivalents	(1,223,886)	23	(498,402)	0	(0)	65,525	(1,656,740)
Cash & Cash Equivalents, Beginning of Period	395,278	752,183	486,767	1,315,976	1,016,957	483,897	4,451,059
<b>Cash and Cash Equivalents, End of Period</b>	<b>\$ (828,608)</b>	<b>\$ 752,206</b>	<b>\$ (11,635)</b>	<b>\$ 1,315,976</b>	<b>\$ 1,016,957</b>	<b>\$ 549,422</b>	<b>\$ 2,794,319</b>

**CMO**

**Budget vs Actual**

For the period ended February 28, 2026

	Current Period Actual	Current Period Budget	Current Period Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget
<b>Revenues</b>							
Federal Revenue							
Title V, Part B - PCSGP	-	-	-	-	1,045,719	(1,045,719)	2,091,439
Other Federal Revenue	-	-	-	6,113	-	6,113	-
Total Federal Revenue	-	-	-	6,113	1,045,719	(1,039,606)	2,091,439
Other State Revenue							
Other State Revenue	-	-	-	220	-	220	-
Total Other State Revenue	-	-	-	220	-	220	-
Other Local Revenue							
Interest Revenue	3,565	-	3,565	25,244	-	25,244	-
Other Fees and Contracts	600	-	600	-	-	-	-
Other Local Revenue	499,007	-	499,007	550,481	-	550,481	-
ASB Fundraising	-	321,452	(321,452)	-	1,964,428	(1,964,428)	3,571,687
School Fundraising	14,361	-	14,361	13,361	-	13,361	-
Contributions, Unrestricted	-	-	-	-	-	-	200,000
Total Other Local Revenue	517,533	321,452	196,081	589,086	1,964,428	(1,375,342)	3,771,687
<b>Total Revenues</b>	<b>517,533</b>	<b>321,452</b>	<b>196,081</b>	<b>595,419</b>	<b>3,010,147</b>	<b>(2,414,728)</b>	<b>5,863,125</b>
<b>Expenses</b>							
Certificated Salaries							
Teachers' Salaries	-	14,431	(14,431)	5,500	101,016	95,516	158,740
Pupil Support Salaries	26,926	18,578	8,348	147,279	130,047	(17,232)	204,360
Administrators' Salaries	120,670	89,631	31,039	705,733	717,050	11,317	1,075,575
Total Certificated Salaries	147,596	122,640	24,956	858,512	948,114	89,602	1,438,675
Classified Salaries							
Instructional Salaries	-	-	-	1,277	-	(1,277)	-
Support Salaries	26,660	32,089	(5,429)	215,611	224,621	9,010	352,976
Supervisors' and Administrators' Salaries	88,533	27,108	61,426	555,922	189,754	(366,168)	298,185
Clerical and Office Staff Salaries	16,679	8,455	8,224	74,448	59,188	(15,260)	93,009
Other Classified Salaries	136,390	39,612	96,778	970,289	277,286	(693,003)	435,735
Total Classified Salaries	268,263	107,264	160,999	1,817,547	750,849	(1,066,698)	1,179,906
Benefits							
State Teachers' Retirement System, certificated positions	36,557	23,424	13,133	219,656	181,090	(38,567)	274,787
OASDI/Medicare/Alternative, certificated positions	19,450	6,650	12,799	114,061	46,553	(67,509)	73,154
Medicare/Alternative, certificated positions	-	3,334	(3,334)	-	24,635	24,635	37,969
Health and Welfare Benefits, certificated positions	10,351	18,000	(7,649)	100,664	144,000	43,336	216,000
State Unemployment Insurance, certificated positions	683	2,565	(1,882)	7,903	9,618	1,715	12,824
Workers' Compensation Insurance, certificated positions	-	3,219	(3,219)	12,056	23,785	11,730	36,660
Other Benefits, certificated positions	19,494	9,886	9,608	25,655	73,055	47,400	112,599
Total Benefits	86,535	67,078	19,458	479,996	502,736	22,740	763,993
Books & Supplies							
Books and Reference Materials	22	-	22	182	1,650	1,468	1,650
School Supplies	4,927	-	4,927	20,383	-	(20,383)	-
Software	15,683	-	15,683	164,601	-	(164,601)	-
Office Expense	1,285	2,952	(1,667)	7,685	23,613	15,928	35,420
Business Meals	2,756	2,875	(119)	10,493	23,000	12,507	34,500
School Fundraising Expense	-	-	-	2,375	-	(2,375)	-
Noncapitalized Equipment	28,015	-	28,015	45,659	7,466	(38,193)	7,466
Food Services	12	-	12	278	-	(278)	-
Total Books & Supplies	52,701	5,827	46,874	251,656	55,729	(195,927)	79,036
Subagreement Services							
Transportation	601	-	601	(199)	-	199	-
Security	149	45	103	421	318	(103)	500
Other Educational Consultants	33,000	20,000	13,000	33,000	120,000	87,000	200,000
Total Subagreement Services	33,749	20,045	13,704	33,222	120,318	87,096	200,500

**CMO**

**Budget vs Actual**

For the period ended February 28, 2026

	Current Period Actual	Current Period Budget	Current Period Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget
Operations & Housekeeping							
Auto and Travel	16,718	6,682	10,037	98,169	46,773	(51,396)	73,500
Dues & Memberships	-	1,750	(1,750)	3,617	14,000	10,383	21,000
Insurance	16,698	1,818	14,880	84,934	14,543	(70,391)	21,815
Utilities	18	653	(635)	1,229	5,221	3,992	7,831
Janitorial Services	1,400	-	1,400	2,800	-	(2,800)	-
Miscellaneous Expense	-	-	-	371	-	(371)	-
Communications	7,323	421	6,902	(33,093)	3,365	36,458	5,048
Postage and Shipping	1,783	275	1,508	9,842	2,200	(7,642)	3,300
<b>Total Operations &amp; Housekeeping</b>	<b>43,941</b>	<b>11,598</b>	<b>32,343</b>	<b>167,869</b>	<b>86,102</b>	<b>(81,766)</b>	<b>132,494</b>
Facilities, Repairs & Other Leases							
Rent	600	3,006	(2,406)	24,901	24,047	(854)	36,070
Additional Rent	3,200	-	3,200	6,560	-	(6,560)	-
Equipment Leases	-	1,667	(1,667)	282	13,333	13,051	20,000
Repairs and Maintenance	135	2,677	(2,542)	3,365	21,417	18,052	32,125
<b>Total Facilities, Repairs &amp; Other Leases</b>	<b>3,935</b>	<b>7,350</b>	<b>(3,415)</b>	<b>35,108</b>	<b>58,797</b>	<b>23,688</b>	<b>88,195</b>
Professional/Consulting Services							
IT	200	4,628	(4,429)	510	37,028	36,518	55,542
Audit & Taxes	60,200	-	60,200	176,911	-	(176,911)	-
Legal	64,437	12,500	51,937	195,333	100,000	(95,333)	150,000
Professional Development	44,967	2,174	42,793	121,739	13,043	(108,696)	21,738
General Consulting	41,100	15,000	26,100	250,069	90,000	(160,069)	150,000
Bank Charges	1,165	-	1,165	8,948	-	(8,948)	-
Printing	191	-	191	(35,472)	-	35,472	-
Other Taxes and Fees	3,205	10,849	(7,644)	31,439	65,093	33,654	108,488
Payroll Service Fee	7,500	2,083	5,417	60,684	16,667	(44,017)	25,000
Management Fee	60,658	56,814	3,843	409,089	454,516	45,427	681,774
Public Relations/Recruitment	33,850	-	33,850	140,906	-	(140,906)	-
<b>Total Professional/Consulting Services</b>	<b>317,472</b>	<b>104,049</b>	<b>213,423</b>	<b>1,360,156</b>	<b>776,346</b>	<b>(583,810)</b>	<b>1,192,541</b>
Depreciation							
Depreciation Expense	-	940	(940)	-	7,517	7,517	11,276
<b>Total Depreciation</b>	<b>-</b>	<b>940</b>	<b>(940)</b>	<b>-</b>	<b>7,517</b>	<b>7,517</b>	<b>11,276</b>
Interest							
Interest Expense	177,787	31,297	146,489	263,110	251,561	(11,549)	376,321
<b>Total Interest</b>	<b>177,787</b>	<b>31,297</b>	<b>146,489</b>	<b>263,110</b>	<b>251,561</b>	<b>(11,549)</b>	<b>376,321</b>
<b>Total Expenses</b>	<b>1,131,979</b>	<b>478,088</b>	<b>653,892</b>	<b>5,267,176</b>	<b>3,558,069</b>	<b>(1,709,107)</b>	<b>5,462,938</b>
<b>Change in Net Assets</b>	<b>(614,446)</b>	<b>(156,636)</b>	<b>849,973</b>	<b>(4,671,757)</b>	<b>(547,922)</b>	<b>(4,123,835)</b>	<b>400,188</b>
Net Assets, Beginning of Period	(3,986,247)			71,064			
<b>Net Assets, End of Period</b>	<b>\$ (4,600,693)</b>			<b>\$ (4,600,693)</b>			

**Gilroy Prep School**

**Budget vs Actual**

For the period ended February 28, 2026

	Current Period Actual	Current Period Budget	Current Period Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget
<b>Revenues</b>							
State Aid - Revenue Limit							
LCFF State Aid	\$ 299,904	\$ 321,860	\$ (21,956)	\$ 1,952,811	\$1,966,924	\$ (14,113)	\$3,727,303
Education Protection Account	-	-	-	298,730	57,904	240,826	115,808
State Aid - Prior Year	7,947	-	7,947	7,947	-	7,947	-
In Lieu of Property Taxes	-	254,814	(254,814)	1,131,330	1,847,400	(716,069)	3,319,729
Total State Aid - Revenue Limit	307,851	576,674	(268,823)	3,390,818	3,872,228	(481,410)	7,162,840
Federal Revenue							
Special Education - Entitlement	-	-	-	-	-	-	82,562
Federal Child Nutrition	121,776	11,490	110,286	137,538	52,007	85,531	120,947
Title I, Part A - Basic Low Income	-	-	-	90,891	75,361	15,530	75,361
Title II, Part A - Teacher Quality	-	-	-	15,014	13,113	1,901	13,113
Title III - Limited English	-	-	-	16,961	-	16,961	19,773
Other Federal Revenue	-	-	-	10,000	10,000	-	10,000
Total Federal Revenue	121,776	11,490	110,286	270,404	150,481	119,923	321,755
Other State Revenue							
State Special Education	-	44,501	(44,501)	291,765	271,953	19,812	515,348
State Child Nutrition	84,858	1,088	83,771	95,820	4,923	90,897	11,448
Mandated Cost	-	-	-	11,400	11,417	(17)	11,417
State Lottery	-	-	-	46,095	37,918	8,177	158,078
Other State Revenue	(78,186)	4,306	(82,492)	28,577	382,947	(354,370)	761,111
Total Other State Revenue	6,672	49,895	(43,222)	473,657	709,157	(235,500)	1,457,401
Other Local Revenue							
Other Local Revenue	21,679	-	21,679	21,679	-	21,679	-
ASB Fundraising	-	-	-	-	-	-	103,934
School Fundraising	-	6,584	(6,584)	2,926	40,100	(37,174)	59,850
Total Other Local Revenue	21,679	6,584	15,095	24,605	40,100	(15,495)	163,784
<b>Total Revenues</b>	<b>457,978</b>	<b>644,642</b>	<b>(186,665)</b>	<b>4,159,485</b>	<b>4,771,966</b>	<b>(612,481)</b>	<b>9,105,780</b>
<b>Expenses</b>							
Certificated Salaries							
Teachers' Salaries	222,963	190,840	32,123	1,331,223	1,335,877	4,654	2,099,235
Teachers' Extra Duty/Stipends	-	1,344	(1,344)	-	14,411	14,411	29,789
Pupil Support Salaries	26,153	18,928	7,225	158,181	132,494	(25,688)	208,204
Administrators' Salaries	59,178	45,139	14,039	374,198	361,113	(13,085)	541,670
Total Certificated Salaries	308,293	256,251	52,043	1,863,602	1,843,895	(19,708)	2,878,898
Classified Salaries							
Instructional Salaries	190,943	125,799	65,144	987,675	880,593	(107,082)	1,383,789
Support Salaries	-	6,240	(6,240)	4,804	43,680	38,876	68,640
Clerical and Office Staff Salaries	22,902	20,731	2,171	134,986	145,116	10,131	228,040
Other Classified Salaries	68,347	36,512	31,835	392,926	255,586	(137,340)	401,636
Total Classified Salaries	282,192	189,282	92,910	1,520,391	1,324,976	(195,416)	2,082,104
Benefits							
State Teachers' Retirement System, certificated positions	58,518	48,944	9,574	346,512	352,184	5,672	549,869
OASDI/Medicare/Alternative, certificated positions	25,802	11,735	14,067	141,419	82,148	(59,270)	129,090
Medicare/Alternative, certificated positions	-	6,460	(6,460)	-	45,949	45,949	71,934
Health and Welfare Benefits, certificated positions	(17,661)	74,000	(91,661)	119,630	592,000	472,370	888,000
State Unemployment Insurance, certificated positions	8,587	10,773	(2,186)	23,932	40,400	16,468	53,867
Workers' Compensation Insurance, certificated positions	-	6,237	(6,237)	19,364	44,364	25,000	69,454
Other Benefits, certificated positions	-	-	-	(13,063)	-	13,063	-
Total Benefits	75,247	158,151	(82,903)	637,794	1,157,045	519,251	1,762,215

**Gilroy Prep School**

**Budget vs Actual**

For the period ended February 28, 2026

	Current Period Actual	Current Period Budget	Current Period Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget
<b>Books &amp; Supplies</b>							
Books and Reference Materials	587	-	587	24,642	9,000	(15,642)	9,000
School Supplies	5,523	3,733	1,791	45,070	29,863	(15,207)	44,795
Software	2,982	1,848	1,134	103,795	14,782	(89,013)	22,173
Office Expense	6,814	6,700	114	16,186	53,600	37,414	80,400
Business Meals	27	679	(652)	4,518	5,433	915	8,150
School Fundraising Expense	-	-	-	11,083	-	(11,083)	-
Noncapitalized Equipment	996	-	996	42,311	126,051	83,740	126,051
Food Services	81,854	12,036	69,819	278,209	84,251	(193,958)	132,395
<b>Total Books &amp; Supplies</b>	<b>98,783</b>	<b>24,996</b>	<b>73,787</b>	<b>525,814</b>	<b>322,980</b>	<b>(202,834)</b>	<b>422,963</b>
<b>Subagreement Services</b>							
Nursing	-	195	(195)	189	1,560	1,371	2,340
Special Education	60,795	18,174	42,621	180,906	145,392	(35,513)	218,088
Transportation	1,140	-	1,140	2,013	-	(2,013)	-
Security	210	432	(222)	750	3,023	2,273	4,750
Other Educational Consultants	-	-	-	15,510	-	(15,510)	-
<b>Total Subagreement Services</b>	<b>62,145</b>	<b>18,801</b>	<b>43,344</b>	<b>199,368</b>	<b>149,975</b>	<b>(49,393)</b>	<b>225,178</b>
<b>Operations &amp; Housekeeping</b>							
Auto and Travel	40	333	(293)	3,441	2,329	(1,112)	3,660
Dues & Memberships	2,436	-	2,436	2,441	-	(2,441)	-
Insurance	-	4,679	(4,679)	11,393	37,432	26,038	56,147
Utilities	833	1,447	(615)	7,000	11,580	4,579	17,370
Janitorial Services	198	-	198	198	-	(198)	-
Communications	2,338	1,362	976	4,717	10,896	6,179	16,344
Postage and Shipping	-	42	(42)	314	333	20	500
<b>Total Operations &amp; Housekeeping</b>	<b>5,845</b>	<b>7,863</b>	<b>(2,018)</b>	<b>29,504</b>	<b>62,570</b>	<b>33,065</b>	<b>94,021</b>
<b>Facilities, Repairs &amp; Other Leases</b>							
Additional Rent	180	-	180	180	-	(180)	-
Equipment Leases	7,032	1,000	6,032	21,527	8,000	(13,527)	12,000
Repairs and Maintenance	41,696	9,154	32,542	54,698	73,233	18,535	109,850
<b>Total Facilities, Repairs &amp; Other Leases</b>	<b>48,909</b>	<b>10,154</b>	<b>38,754</b>	<b>76,405</b>	<b>81,233</b>	<b>4,828</b>	<b>121,850</b>
<b>Professional/Consulting Services</b>							
IT	4,384	12,064	(7,680)	5,875	96,512	90,637	144,768
Legal	4,832	-	4,832	7,990	-	(7,990)	-
Professional Development	2,029	1,423	606	18,604	8,540	(10,064)	14,233
General Consulting	59	800	(741)	1,370	4,800	3,430	8,000
Special Activities/Field Trips	150	3,571	(3,421)	6,051	10,714	4,664	25,000
Bank Charges	-	-	-	2,037	-	(2,037)	-
Printing	284	-	284	284	-	(284)	-
Other Taxes and Fees	4,068	298	3,770	7,848	1,786	(6,062)	2,977
Payroll Service Fee	-	-	-	3,941	-	(3,941)	-
Management Fee	-	75,628	(75,628)	-	605,027	605,027	907,541
District Oversight Fee	-	17,300	(17,300)	195,753	116,167	(79,586)	214,885
County Fees	-	1,335	(1,335)	10,955	8,159	(2,796)	17,937
Public Relations/Recruitment	-	-	-	262	-	(262)	-
<b>Total Professional/Consulting Services</b>	<b>15,805</b>	<b>112,420</b>	<b>(96,615)</b>	<b>260,969</b>	<b>851,705</b>	<b>590,736</b>	<b>1,335,341</b>
<b>Depreciation</b>							
Depreciation Expense	-	2,913	(2,913)	10,797	23,306	12,509	34,959
<b>Total Depreciation</b>	<b>-</b>	<b>2,913</b>	<b>(2,913)</b>	<b>10,797</b>	<b>23,306</b>	<b>12,509</b>	<b>34,959</b>
<b>Total Expenses</b>	<b>897,220</b>	<b>780,830</b>	<b>116,389</b>	<b>5,124,646</b>	<b>5,817,684</b>	<b>693,039</b>	<b>8,957,530</b>
<b>Change in Net Assets</b>	<b>(439,242)</b>	<b>(136,188)</b>	<b>(70,275)</b>	<b>(965,161)</b>	<b>(1,045,719)</b>	<b>80,557</b>	<b>148,250</b>
Net Assets, Beginning of Period	3,793,285			4,319,204			
<b>Net Assets, End of Period</b>	<b>\$ 3,354,043</b>			<b>\$ 3,354,043</b>			

**Hayward Collegiate**

**Budget vs Actual**

For the period ended February 28, 2026

	Current Period Actual	Current Period Budget	Current Period Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget
<b>Revenues</b>							
State Aid - Revenue Limit							
LCFF State Aid	\$ 168,386	\$ 172,689	\$ (4,303)	\$ 1,029,026	\$1,055,321	\$ (26,295)	\$2,085,317
Education Protection Account	-	-	-	22,488	24,440	(1,952)	48,880
In Lieu of Property Taxes	-	83,203	(83,203)	437,278	603,218	(165,940)	1,130,308
Total State Aid - Revenue Limit	168,386	255,891	(87,505)	1,488,792	1,682,979	(194,187)	3,264,505
Federal Revenue							
Special Education - Entitlement	-	-	-	-	-	-	32,490
Federal Child Nutrition	-	5,640	(5,640)	9,055	25,527	(16,472)	59,364
Title I, Part A - Basic Low Income	-	-	-	51,024	40,917	10,107	40,917
Title II, Part A - Teacher Quality	-	-	-	7,090	5,795	1,295	5,795
Other Federal Revenue	-	-	-	10,000	10,000	-	10,000
Total Federal Revenue	-	5,640	(5,640)	77,169	82,239	(5,070)	148,566
Other State Revenue							
State Special Education	-	18,013	(18,013)	113,124	110,079	3,045	217,517
State Child Nutrition	-	534	(534)	6,084	2,416	3,667	5,619
School Facilities (SB740)	-	-	-	-	81,889	(81,889)	163,777
Mandated Cost	-	-	-	4,615	4,621	(6)	4,621
State Lottery	-	-	-	18,835	15,348	3,487	66,721
Other State Revenue	4,705	1,817	2,888	95,500	292,101	(196,601)	582,182
Total Other State Revenue	4,705	20,364	(15,659)	238,158	506,454	(268,296)	1,040,438
Other Local Revenue							
Other Local Revenue	18,662	-	18,662	19,662	-	19,662	-
ASB Fundraising	-	-	-	-	-	-	45,038
School Fundraising	-	13,167	(13,167)	-	80,199	(80,199)	119,700
Total Other Local Revenue	18,662	13,167	5,495	19,662	80,199	(60,538)	164,738
<b>Total Revenues</b>	<b>191,753</b>	<b>295,062</b>	<b>(103,310)</b>	<b>1,823,780</b>	<b>2,351,871</b>	<b>(528,090)</b>	<b>4,618,247</b>
<b>Expenses</b>							
Certificated Salaries							
Teachers' Salaries	86,388	84,726	1,662	559,308	593,082	33,774	931,985
Teachers' Extra Duty/Stipends	-	1,373	(1,373)	103	16,278	16,176	35,104
Pupil Support Salaries	7,487	9,397	(1,910)	45,675	65,777	20,102	103,364
Administrators' Salaries	30,041	17,310	12,731	199,180	138,480	(60,699)	207,720
Total Certificated Salaries	123,915	112,806	11,110	804,265	813,617	9,352	1,278,174
Classified Salaries							
Instructional Salaries	95,008	50,044	44,965	516,862	350,305	(166,557)	550,479
Support Salaries	-	6,555	(6,555)	4,804	45,882	41,078	72,100
Clerical and Office Staff Salaries	17,786	10,963	6,823	98,248	76,739	(21,508)	120,590
Other Classified Salaries	54,831	25,154	29,677	311,272	176,077	(135,195)	276,692
Total Classified Salaries	167,625	92,715	74,911	931,185	649,003	(282,183)	1,019,861
Benefits							
State Teachers' Retirement System, certificated positions	21,966	21,546	420	141,443	155,401	13,958	244,131
OASDI/Medicare/Alternative, certificated positions	14,833	5,748	9,084	83,947	40,238	(43,709)	63,231
Medicare/Alternative, certificated positions	-	2,980	(2,980)	-	21,208	21,208	33,321
Health and Welfare Benefits, certificated positions	(6,702)	38,000	(44,702)	42,164	304,000	261,836	456,000
State Unemployment Insurance, certificated positions	3,960	5,609	(1,649)	12,466	21,032	8,566	28,042
Workers' Compensation Insurance, certificated positions	-	2,877	(2,877)	8,942	20,477	11,535	32,172
Other Benefits, certificated positions	2,163	-	2,163	3,360	-	(3,360)	-
Total Benefits	36,219	76,760	(40,541)	292,323	562,355	270,033	856,899

**Hayward Collegiate**

**Budget vs Actual**

For the period ended February 28, 2026

	Current Period Actual	Current Period Budget	Current Period Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget
<b>Books &amp; Supplies</b>							
Textbooks and Core Materials	-	-	-	2,395	-	(2,395)	-
Books and Reference Materials	48	-	48	17,496	21,921	4,425	21,921
School Supplies	5,730	4,052	1,678	44,092	32,419	(11,673)	48,629
Software	6,425	4,474	1,951	72,266	35,793	(36,473)	53,689
Office Expense	4,471	4,400	71	11,697	35,200	23,503	52,800
Business Meals	23	404	(381)	2,817	3,233	416	4,850
Noncapitalized Equipment	2,362	-	2,362	8,063	131,712	123,649	131,712
Food Services	22,092	5,908	16,184	153,092	41,353	(111,739)	64,983
<b>Total Books &amp; Supplies</b>	<b>41,152</b>	<b>19,238</b>	<b>21,914</b>	<b>311,918</b>	<b>301,631</b>	<b>(10,287)</b>	<b>378,584</b>
<b>Subagreement Services</b>							
Nursing	-	39	(39)	120	313	193	469
Special Education	38,625	3,846	34,779	70,244	30,764	(39,480)	46,146
Substitute Teacher	129	-	129	129	-	(129)	-
Security	1,274	173	1,101	33,873	1,209	(32,664)	1,900
Other Educational Consultants	9,940	2,070	7,870	26,645	12,420	(14,225)	20,700
<b>Total Subagreement Services</b>	<b>49,968</b>	<b>6,127</b>	<b>43,841</b>	<b>131,011</b>	<b>44,706</b>	<b>(86,305)</b>	<b>69,216</b>
<b>Operations &amp; Housekeeping</b>							
Auto and Travel	628	840	(212)	3,107	5,880	2,773	9,240
Dues & Memberships	980	-	980	981	-	(981)	-
Insurance	-	1,629	(1,629)	5,021	13,035	8,013	19,552
Utilities	-	2,208	(2,208)	12,719	17,665	4,946	26,498
Janitorial Services	-	-	-	7,230	-	(7,230)	-
Miscellaneous Expense	-	-	-	128	-	(128)	-
Communications	1,106	1,781	(676)	4,905	14,251	9,346	21,376
Postage and Shipping	-	4	(4)	211	33	(177)	50
<b>Total Operations &amp; Housekeeping</b>	<b>2,714</b>	<b>6,463</b>	<b>(3,749)</b>	<b>34,304</b>	<b>50,864</b>	<b>16,561</b>	<b>76,716</b>
<b>Facilities, Repairs &amp; Other Leases</b>							
Rent	19,130	19,673	(543)	153,042	157,384	4,342	236,076
Additional Rent	-	-	-	720	-	(720)	-
Equipment Leases	5,412	1,000	4,412	12,181	8,000	(4,181)	12,000
Other Leases	-	-	-	273	-	(273)	-
Repairs and Maintenance	3,530	3,353	177	13,770	26,821	13,051	40,232
<b>Total Facilities, Repairs &amp; Other Leases</b>	<b>28,072</b>	<b>24,026</b>	<b>4,046</b>	<b>179,985</b>	<b>192,205</b>	<b>12,220</b>	<b>288,307</b>
<b>Professional/Consulting Services</b>							
IT	-	8,773	(8,773)	-	70,184	70,184	105,276
Legal	-	-	-	956	-	(956)	-
Professional Development	1,850	1,073	777	5,735	6,440	705	10,733
General Consulting	-	500	(500)	1,319	3,000	1,681	5,000
Special Activities/Field Trips	(3,200)	2,857	(6,057)	2,295	8,571	6,276	20,000
Other Taxes and Fees	3,159	325	2,834	9,255	1,948	(7,307)	3,246
Payroll Service Fee	-	-	-	1,742	-	(1,742)	-
Management Fee	-	33,925	(33,925)	-	271,397	271,397	407,095
District Oversight Fee	4,497	2,559	1,938	9,249	16,830	7,580	32,645
SPED Encroachment	-	540	(540)	4,285	3,302	(983)	7,500
Public Relations/Recruitment	-	-	-	200	-	(200)	-
<b>Total Professional/Consulting Services</b>	<b>6,306</b>	<b>50,552</b>	<b>(44,246)</b>	<b>35,036</b>	<b>381,672</b>	<b>346,636</b>	<b>591,496</b>
<b>Depreciation</b>							
Depreciation Expense	-	120	(120)	857	957	100	1,435
<b>Total Depreciation</b>	<b>-</b>	<b>120</b>	<b>(120)</b>	<b>857</b>	<b>957</b>	<b>100</b>	<b>1,435</b>
<b>Total Expenses</b>	<b>455,971</b>	<b>388,806</b>	<b>67,165</b>	<b>2,720,884</b>	<b>2,997,011</b>	<b>276,127</b>	<b>4,560,688</b>
<b>Change in Net Assets</b>	<b>(264,219)</b>	<b>(93,744)</b>	<b>(36,145)</b>	<b>(897,103)</b>	<b>(645,140)</b>	<b>(251,963)</b>	<b>57,559</b>
Net Assets, Beginning of Period	(1,039,358)			(406,474)			
<b>Net Assets, End of Period</b>	<b><u>\$(1,303,577)</u></b>			<b><u>\$ (1,303,577)</u></b>			

**Hollister Prep School**

**Budget vs Actual**

For the period ended February 28, 2026

	Current Period Actual	Current Period Budget	Current Period Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget
<b>Revenues</b>							
State Aid - Revenue Limit							
LCFF State Aid	\$ 386,328	\$ 387,882	\$ (1,554)	\$2,360,892	\$2,370,392	\$ (9,500)	\$4,586,823
Education Protection Account	25,437	-	25,437	50,874	54,144	(3,270)	108,288
In Lieu of Property Taxes	682,429	143,077	539,352	682,429	1,037,310	(354,880)	1,903,421
Total State Aid - Revenue Limit	1,094,194	530,960	563,235	3,094,195	3,461,846	(367,651)	6,598,532
Federal Revenue							
Special Education - Entitlement	-	-	-	-	-	-	75,670
Federal Child Nutrition	-	12,001	(12,001)	-	54,318	(54,318)	126,321
Title I, Part A - Basic Low Income	-	-	-	98,157	101,901	(3,744)	101,901
Title II, Part A - Teacher Quality	-	-	-	15,121	13,922	1,199	13,922
Title III - Limited English	17,841	-	17,841	17,841	-	17,841	21,869
Other Federal Revenue	10,000	-	10,000	10,000	10,000	-	10,000
Total Federal Revenue	27,841	12,001	15,840	141,119	180,141	(39,022)	349,683
Other State Revenue							
State Special Education	-	40,750	(40,750)	260,774	249,029	11,745	481,884
State Child Nutrition	-	1,136	(1,136)	-	5,141	(5,141)	11,957
Mandated Cost	-	-	-	10,439	10,455	(16)	10,455
State Lottery	-	-	-	42,439	34,722	7,718	147,813
Other State Revenue	13,955	4,026	9,929	103,169	481,348	(378,179)	958,222
Total Other State Revenue	13,955	45,912	(31,957)	416,821	780,694	(363,873)	1,610,330
Other Local Revenue							
Other Local Revenue	25,738	-	25,738	25,738	-	25,738	-
ASB Fundraising	-	-	-	-	-	-	97,005
School Fundraising	-	6,584	(6,584)	153	40,100	(39,946)	59,850
Total Other Local Revenue	25,738	6,584	19,154	25,891	40,100	(14,209)	156,855
<b>Total Revenues</b>	<b>1,161,728</b>	<b>595,456</b>	<b>566,272</b>	<b>3,678,026</b>	<b>4,462,781</b>	<b>(784,755)</b>	<b>8,715,399</b>
<b>Expenses</b>							
Certificated Salaries							
Teachers' Salaries	188,355	165,604	22,751	1,196,372	1,159,230	(37,142)	1,821,647
Teachers' Substitute Hours	1,622	-	1,622	6,462	-	(6,462)	-
Teachers' Extra Duty/Stipends	-	1,317	(1,317)	327	14,220	13,893	29,488
Pupil Support Salaries	37,352	38,189	(837)	215,533	267,326	51,794	420,084
Administrators' Salaries	64,630	44,465	20,165	399,208	355,719	(43,489)	533,578
Total Certificated Salaries	291,960	249,576	42,384	1,817,902	1,796,495	(21,407)	2,804,798
Classified Salaries							
Instructional Salaries	211,898	124,721	87,176	1,073,607	873,050	(200,557)	1,371,936
Support Salaries	-	-	-	4,878	-	(4,878)	-
Clerical and Office Staff Salaries	26,318	22,554	3,764	153,052	157,881	4,829	248,099
Other Classified Salaries	61,741	28,775	32,966	342,283	201,424	(140,859)	316,523
Total Classified Salaries	299,957	176,051	123,906	1,573,820	1,232,355	(341,465)	1,936,557
Benefits							
State Teachers' Retirement System, certificated positions	50,863	47,669	3,195	327,340	343,131	15,790	535,716
OASDI/Medicare/Alternative, certificated positions	26,428	10,915	15,513	146,121	76,406	(69,715)	120,067
Medicare/Alternative, certificated positions	-	6,172	(6,172)	-	43,918	43,918	68,750
Health and Welfare Benefits, certificated positions	(19,169)	66,000	(85,169)	128,708	528,000	399,292	792,000
State Unemployment Insurance, certificated positions	9,392	9,610	(218)	27,073	36,039	8,966	48,052
Workers' Compensation Insurance, certificated positions	-	5,959	(5,959)	18,629	42,404	23,775	66,379
Other Benefits, certificated positions	4,686	-	4,686	(1,559)	-	1,559	-
Total Benefits	72,201	146,325	(74,124)	646,311	1,069,898	423,586	1,630,964

**Hollister Prep School**

**Budget vs Actual**

For the period ended February 28, 2026

	Current Period Actual	Current Period Budget	Current Period Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget
<b>Books &amp; Supplies</b>							
Books and Reference Materials	534	-	534	23,144	4,500	(18,644)	4,500
School Supplies	2,991	3,896	(905)	42,750	31,168	(11,582)	46,753
Software	5,017	8,767	(3,750)	114,851	70,135	(44,716)	105,203
Office Expense	9,199	7,547	1,652	20,683	60,379	39,696	90,569
Business Meals	357	488	(130)	2,926	3,900	974	5,850
Noncapitalized Equipment	1,310	-	1,310	30,215	118,052	87,836	118,052
Food Services	-	12,571	(12,571)	3,229	87,995	84,766	138,278
<b>Total Books &amp; Supplies</b>	<b>19,408</b>	<b>33,269</b>	<b>(13,860)</b>	<b>237,799</b>	<b>376,130</b>	<b>138,330</b>	<b>509,204</b>
<b>Subagreement Services</b>							
Nursing	-	158	(158)	1,550	1,267	(283)	1,900
Special Education	72,351	12,739	59,612	222,146	101,909	(120,237)	152,864
Transportation	272	-	272	5,882	-	(5,882)	-
Security	240	341	(101)	480	2,386	1,906	3,750
Other Educational Consultants	-	-	-	14,025	-	(14,025)	-
<b>Total Subagreement Services</b>	<b>72,863</b>	<b>13,238</b>	<b>59,625</b>	<b>244,083</b>	<b>105,562</b>	<b>(138,521)</b>	<b>158,514</b>
<b>Operations &amp; Housekeeping</b>							
Auto and Travel	297	327	(30)	3,614	2,291	(1,323)	3,600
Dues & Memberships	2,216	-	2,216	3,606	-	(3,606)	-
Insurance	(478)	4,376	(4,854)	10,461	35,010	24,549	52,515
Utilities	17,463	5,643	11,820	114,972	45,142	(69,830)	67,713
Janitorial Services	1,400	-	1,400	2,800	-	(2,800)	-
Communications	2,161	1,114	1,048	6,653	8,908	2,255	13,362
Postage and Shipping	103	17	86	758	133	(624)	200
<b>Total Operations &amp; Housekeeping</b>	<b>23,163</b>	<b>11,476</b>	<b>11,687</b>	<b>142,863</b>	<b>91,484</b>	<b>(51,379)</b>	<b>137,390</b>
<b>Facilities, Repairs &amp; Other Leases</b>							
Equipment Leases	13,974	2,000	11,974	42,432	16,000	(26,432)	24,000
Repairs and Maintenance	5,782	1,878	3,904	6,972	15,027	8,055	22,540
<b>Total Facilities, Repairs &amp; Other Leases</b>	<b>19,756</b>	<b>3,878</b>	<b>15,878</b>	<b>49,404</b>	<b>31,027</b>	<b>(18,377)</b>	<b>46,540</b>
<b>Professional/Consulting Services</b>							
IT	4,907	6,595	(1,688)	4,907	52,760	47,853	79,141
Legal	1,537	-	1,537	1,537	-	(1,537)	-
Professional Development	1,850	1,323	527	18,515	7,940	(10,575)	13,233
General Consulting	-	800	(800)	903	4,800	3,897	8,000
Special Activities/Field Trips	20,083	3,571	16,512	21,983	10,714	(11,269)	25,000
Printing	331	-	331	1,126	-	(1,126)	-
Other Taxes and Fees	7,631	247	7,383	12,959	1,482	(11,477)	2,470
Payroll Service Fee	-	-	-	3,630	-	(3,630)	-
Management Fee	-	80,983	(80,983)	-	647,863	647,863	971,794
District Oversight Fee	-	15,929	(15,929)	183,874	103,855	(80,019)	197,956
SPED Encroachment	-	1,223	(1,223)	9,859	7,471	(2,388)	16,727
Public Relations/Recruitment	-	-	-	103	-	(103)	-
<b>Total Professional/Consulting Services</b>	<b>36,339</b>	<b>110,671</b>	<b>(74,332)</b>	<b>259,395</b>	<b>836,886</b>	<b>577,490</b>	<b>1,314,321</b>
<b>Depreciation</b>							
Depreciation Expense	-	2,127	(2,127)	319	17,012	16,694	25,518
<b>Total Depreciation</b>	<b>-</b>	<b>2,127</b>	<b>(2,127)</b>	<b>319</b>	<b>17,012</b>	<b>16,694</b>	<b>25,518</b>
<b>Total Expenses</b>	<b>835,646</b>	<b>746,610</b>	<b>89,036</b>	<b>4,971,896</b>	<b>5,556,849</b>	<b>584,953</b>	<b>8,563,806</b>
<b>Change in Net Assets</b>	<b>326,082</b>	<b>(151,154)</b>	<b>655,308</b>	<b>(1,293,870)</b>	<b>(1,094,067)</b>	<b>(199,802)</b>	<b>151,593</b>
Net Assets, Beginning of Period	83,020			1,702,972			
<b>Net Assets, End of Period</b>	<b>\$ 409,103</b>			<b>\$ 409,103</b>			

**Watsonville Prep School**

**Budget vs Actual**

For the period ended February 28, 2026

	Current Period Actual	Current Period Budget	Current Period Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget
<b>Revenues</b>							
State Aid - Revenue Limit							
LCFF State Aid	\$ 613,544	\$ 617,727	\$ (4,183)	\$ 4,038,847	\$3,775,000	\$ 263,847	\$8,721,734
Education Protection Account	-	-	-	45,568	57,904	(12,336)	115,808
Total State Aid - Revenue Limit	613,544	617,727	(4,183)	4,084,415	3,832,904	251,511	8,837,542
Federal Revenue							
Special Education - Entitlement	-	-	-	-	-	-	67,793
Federal Child Nutrition	-	19,448	(19,448)	16,945	88,027	(71,081)	204,714
Title I, Part A - Basic Low Income	-	-	-	157,776	125,693	32,083	125,693
Title II, Part A - Teacher Quality	-	-	-	19,342	15,957	3,385	15,957
Title III - Limited English	-	-	-	27,980	-	27,980	31,821
Other Federal Revenue	-	-	-	10,000	10,000	-	10,000
Total Federal Revenue	-	19,448	(19,448)	232,043	239,677	(7,633)	455,978
Other State Revenue							
State Special Education	-	36,500	(36,500)	261,894	223,056	38,838	515,348
State Child Nutrition	-	1,841	(1,841)	11,572	8,332	3,240	19,377
School Facilities (SB740)	-	-	-	327,178	393,943	(66,764)	787,885
Mandated Cost	-	-	-	9,351	9,364	(13)	9,364
State Lottery	-	-	-	37,909	31,100	6,809	158,078
Other State Revenue	3,481	4,306	(825)	223,399	858,026	(634,628)	1,711,268
Total Other State Revenue	3,481	42,647	(39,166)	871,303	1,523,822	(652,519)	3,201,320
Other Local Revenue							
Interest Revenue	-	-	-	4,987	-	4,987	-
Other Local Revenue	-	-	-	4,747	-	4,747	-
ASB Fundraising	-	-	-	-	-	-	100,469
School Fundraising	-	3,950	(3,950)	54	24,060	(24,006)	35,910
Total Other Local Revenue	-	3,950	(3,950)	9,788	24,060	(14,272)	136,379
<b>Total Revenues</b>	<b>617,025</b>	<b>683,772</b>	<b>(66,747)</b>	<b>5,197,549</b>	<b>5,620,462</b>	<b>(422,913)</b>	<b>12,631,219</b>
<b>Expenses</b>							
Certificated Salaries							
Teachers' Salaries	219,920	179,943	39,977	1,341,930	1,259,599	(82,330)	1,979,371
Teachers' Substitute Hours	8,200	-	8,200	12,704	-	(12,704)	-
Teachers' Extra Duty/Stipends	-	1,407	(1,407)	205	28,185	27,979	70,481
Pupil Support Salaries	46,615	36,425	10,190	252,360	254,977	2,617	400,679
Administrators' Salaries	54,910	41,483	13,427	365,170	331,864	(33,305)	497,796
Total Certificated Salaries	329,644	259,259	70,386	1,972,369	1,874,626	(97,743)	2,948,327
Classified Salaries							
Instructional Salaries	177,263	130,144	47,119	897,223	911,005	13,782	1,431,580
Support Salaries	8,612	6,051	2,561	54,004	42,356	(11,648)	66,560
Clerical and Office Staff Salaries	25,574	20,275	5,300	147,360	141,922	(5,439)	223,020
Other Classified Salaries	92,101	43,973	48,128	477,305	307,814	(169,491)	483,708
Total Classified Salaries	303,550	200,443	103,108	1,575,892	1,403,098	(172,795)	2,204,868
Benefits							
State Teachers' Retirement System, certificated positions	58,937	49,518	9,419	348,363	358,054	9,690	563,130
OASDI/Medicare/Alternative, certificated positions	28,176	12,427	15,748	152,716	86,992	(65,724)	136,702
Medicare/Alternative, certificated positions	-	6,666	(6,666)	-	47,527	47,527	74,721
Health and Welfare Benefits, certificated positions	(20,031)	83,333	(103,365)	135,555	666,667	531,111	1,000,000
State Unemployment Insurance, certificated positions	10,120	12,200	(2,081)	30,635	45,752	15,117	61,002
Workers' Compensation Insurance, certificated positions	-	6,436	(6,436)	17,884	45,888	28,004	72,145
Other Benefits, certificated positions	-	-	-	(550)	-	550	-
Total Benefits	77,201	170,581	(93,380)	684,603	1,250,879	566,275	1,907,700

**Watsonville Prep School**

*Budget vs Actual*

For the period ended February 28, 2026

	Current Period Actual	Current Period Budget	Current Period Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget
<b>Books &amp; Supplies</b>							
Books and Reference Materials	-	-	-	27,661	7,500	(20,161)	7,500
School Supplies	13,284	2,856	10,429	90,930	22,845	(68,085)	34,268
Software	6,786	7,780	(995)	127,844	62,244	(65,600)	93,366
Office Expense	14,712	6,975	7,737	36,045	55,800	19,755	83,700
Business Meals	41	342	(301)	4,473	2,733	(1,740)	4,100
Noncapitalized Equipment	-	-	-	170,223	260,037	89,814	260,037
Food Services	61,973	20,372	41,601	238,239	142,603	(95,636)	224,090
<b>Total Books &amp; Supplies</b>	<b>96,795</b>	<b>38,325</b>	<b>58,471</b>	<b>695,414</b>	<b>553,762</b>	<b>(141,652)</b>	<b>707,060</b>
<b>Subagreement Services</b>							
Nursing	-	39	(39)	117	313	196	469
Special Education	40,988	5,301	35,687	111,013	42,407	(68,606)	63,610
Transportation	-	-	-	7,543	-	(7,543)	-
Security	4,903	745	4,158	6,103	5,218	(885)	8,200
Other Educational Consultants	4,500	83,600	(79,100)	187,420	501,600	314,180	836,000
<b>Total Subagreement Services</b>	<b>50,391</b>	<b>89,685</b>	<b>(39,294)</b>	<b>312,196</b>	<b>549,538</b>	<b>237,342</b>	<b>908,279</b>
<b>Operations &amp; Housekeeping</b>							
Auto and Travel	662	462	200	10,948	3,233	(7,715)	5,080
Dues & Memberships	2,212	-	2,212	2,312	-	(2,312)	-
Insurance	-	3,797	(3,797)	10,043	30,375	20,332	45,563
Utilities	4,831	17,127	(12,296)	83,108	137,019	53,911	205,529
Communications	2,079	1,329	750	11,903	10,629	(1,274)	15,944
Postage and Shipping	-	69	(69)	1,065	550	(515)	825
<b>Total Operations &amp; Housekeeping</b>	<b>9,784</b>	<b>22,784</b>	<b>(13,000)</b>	<b>119,379</b>	<b>181,806</b>	<b>62,427</b>	<b>272,940</b>
<b>Facilities, Repairs &amp; Other Leases</b>							
Rent	70,739	151,412	(80,673)	636,654	1,211,300	574,646	1,816,950
Additional Rent	-	-	-	9,141	-	(9,141)	-
Equipment Leases	6,859	2,000	4,859	19,472	16,000	(3,472)	24,000
Repairs and Maintenance	11,547	5,304	6,243	26,882	42,433	15,552	63,650
<b>Total Facilities, Repairs &amp; Other Leases</b>	<b>89,145</b>	<b>158,717</b>	<b>(69,572)</b>	<b>692,148</b>	<b>1,269,733</b>	<b>577,585</b>	<b>1,904,600</b>
<b>Professional/Consulting Services</b>							
IT	1,755	7,304	(5,548)	41,005	58,431	17,425	87,646
Legal	11,265	-	11,265	17,100	-	(17,100)	-
Professional Development	1,850	4,523	(2,673)	28,489	27,137	(1,352)	45,229
General Consulting	-	3,000	(3,000)	652	18,000	17,349	30,000
Special Activities/Field Trips	46,025	7,143	38,882	47,917	21,429	(26,489)	50,000
Bank Charges	-	-	-	320	-	(320)	-
Printing	-	-	-	1,545	-	(1,545)	-
Other Taxes and Fees	1,773	1,026	748	8,302	6,153	(2,149)	10,255
Payroll Service Fee	-	-	-	3,485	-	(3,485)	-
Management Fee	-	107,105	(107,105)	-	856,837	856,837	1,285,256
District Oversight Fee	-	6,177	(6,177)	66,868	38,329	(28,539)	88,375
SPED Encroachment	-	1,095	(1,095)	9,617	6,692	(2,925)	17,494
Public Relations/Recruitment	-	-	-	694	-	(694)	-
<b>Total Professional/Consulting Services</b>	<b>62,669</b>	<b>137,372</b>	<b>(74,703)</b>	<b>225,994</b>	<b>1,033,007</b>	<b>807,013</b>	<b>1,614,255</b>
<b>Depreciation</b>							
Depreciation Expense	-	483	(483)	7,090	3,863	(3,227)	5,794
<b>Total Depreciation</b>	<b>-</b>	<b>483</b>	<b>(483)</b>	<b>7,090</b>	<b>3,863</b>	<b>(3,227)</b>	<b>5,794</b>
<b>Interest</b>							
Interest Expense	2,917	-	2,917	110,445	-	(110,445)	-
<b>Total Interest</b>	<b>2,917</b>	<b>-</b>	<b>2,917</b>	<b>110,445</b>	<b>-</b>	<b>(110,445)</b>	<b>-</b>
<b>Total Expenses</b>	<b>1,022,097</b>	<b>1,077,647</b>	<b>(55,550)</b>	<b>6,395,531</b>	<b>8,120,311</b>	<b>1,724,780</b>	<b>12,473,823</b>
<b>Change in Net Assets</b>	<b>(405,072)</b>	<b>(393,875)</b>	<b>(122,297)</b>	<b>(1,197,982)</b>	<b>(2,499,849)</b>	<b>1,301,868</b>	<b>157,396</b>
Net Assets, Beginning of Period	(1,348,200)			(555,290)			
<b>Net Assets, End of Period</b>	<b>\$ (1,753,272)</b>			<b>\$ (1,753,272)</b>			

## 407 Main Street LLC

### Statement of Activities

For the period ended February 28, 2026

	Current Period Actual	Current Year Actual
<b>Revenues</b>		
Other Local Revenue		
Lease and Rental Income	\$ 241,391	\$ 688,963
Other Local Revenue	-	0
Total Other Local Revenue	<u>241,391</u>	<u>688,963</u>
<b>Total Revenues</b>	<b><u>241,391</u></b>	<b><u>688,963</u></b>
<b>Expenses</b>		
Operations & Housekeeping		
Utilities	-	57,247
Total Operations & Housekeeping	<u>-</u>	<u>57,247</u>
Facilities, Repairs & Other Leases		
Rent	141,479	424,436
Total Facilities, Repairs & Other Leases	<u>141,479</u>	<u>424,436</u>
Professional/Consulting Services		
General Consulting	-	6,493
Bank Charges	218	3,832
Total Professional/Consulting Services	<u>218</u>	<u>10,325</u>
Interest		
Interest Expense	82,842	172,871
Total Interest	<u>82,842</u>	<u>172,871</u>
<b>Total Expenses</b>	<b><u>224,539</u></b>	<b><u>664,879</u></b>
<b>Change in Net Assets</b>	<b>16,852</b>	<b>24,084</b>
Net Assets, Beginning of Period	<u>(2,570,011)</u>	<u>(2,577,243)</u>
<b>Net Assets, End of Period</b>	<b><u><u>\$ (2,553,159)</u></u></b>	<b><u><u>\$ (2,553,159)</u></u></b>

CMO

Check Register

For the period ended February 28, 2026

Check Number	Vendor Name	Transaction Description	Check Date	Check Amount
ACH	RMP_218--Caprice Young (caprice.young@navigatorschools.org)	Confidential	2/3/2026	\$ 716.44
ACH	RMP_59--Fatima Flores (fatima.flores@navigatorschools.org)	Confidential	2/3/2026	81.08
ACH	RMP_218--Caprice Young (caprice.young@navigatorschools.org)	Confidential	2/4/2026	141.37
ACH	RMP_378--Justin Steiner (justin.steiner@navigatorschools.org)	Confidential	2/4/2026	63.81
ACH	RMP_338--K&S MARKET, INC.	License fee for 5 parking spaces	2/4/2026	200.00
ACH	RMP_338--K&S MARKET, INC.	Parking License Agreement - 5 Spots	2/4/2026	200.00
ACH	RMP_55--Pedro Hernandez (pedro.hernandez@navigatorschools.org)	Confidential	2/4/2026	9.73
ACH	DELT000--Delta	Dental Ins.	2/5/2026	29,402.20
ACH	RMP_468--Melissa Alatorre Alnas (melissa.alatorre@navigatorschools.org)	Confidential	2/5/2026	42.30
ACH	RMP_340--ALLISON WALTER (ali.walter@navigatorschools.org)	Confidential	2/6/2026	47.36
ACH	ENRO000--Enrollease, Inc	Enrollease	2/6/2026	192.72
ACH	RMP_59--Fatima Flores (fatima.flores@navigatorschools.org)	Confidential	2/6/2026	34.67
ACH	RMP_378--Justin Steiner (justin.steiner@navigatorschools.org)	Confidential	2/6/2026	73.09
ACH	KAIS000--Kaiser Group	Kaiser Group	2/6/2026	116,044.75
ACH	UNIT000--United	Health Ins.	2/6/2026	4,399.82
ACH	VISI000--Vision Service	Vision Services	2/6/2026	3,242.40
ACH	RMP_45--Kirsten Carr (kirsten.carr@navigatorschools.org)	Confidential	2/9/2026	49.24
ACH	RMP_386--Adobe	Subscription - 11/25/25 - 01/24/26	2/12/2026	75.96
ACH	RMP_18--Amazon Capital Services, Inc	IPS Monitor (1)	2/12/2026	100.01
ACH	RMP_18--Amazon Capital Services, Inc	Office Supplies	2/12/2026	357.67
ACH	RMP_18--Amazon Capital Services, Inc	Office Supplies	2/12/2026	94.52
ACH	RMP_18--Amazon Capital Services, Inc	Office Supplies	2/12/2026	58.94
ACH	RMP_23--Apple, Inc.	MacBook Air(1)	2/12/2026	986.16
ACH	RMP_336--Charter Communications	Communication Svcs - 12/01/25 - 12/31/25	2/12/2026	339.96
ACH	RMP_124--Clifton Larson Allen LLP	Statement of account showing balance forward and finance charges	2/12/2026	204.49
ACH	RMP_44--Creative Graphic Design Studio	Business Cards (100)	2/12/2026	96.34
ACH	RMP_47--David LeBarre (david.lebarre@navigatorschools.org)	Confidential	2/12/2026	28.05
ACH	RMP_92--Edpursuit	Recruitment Svcs - 10/26/25 - 11/26/25	2/12/2026	300.00
ACH	RMP_83--Extreme Air	HVAC Repair Svcs	2/12/2026	850.00
ACH	RMP_32--First Alarm	Alarm Monitoring Svcs - 10/01/25 - 12/31/25	2/12/2026	136.25
ACH	RMP_121--Flow Translations	Interpretation Svcs - 10/25	2/12/2026	620.00
ACH	RMP_338--K&S MARKET, INC.	License Fee	2/12/2026	200.00
ACH	RMP_352--Mariposa Consulting Group	Marketing & Media Cost - 11/01/25	2/12/2026	9,875.00
ACH	RMP_82--Mid Valley Supply	Janitorial Supplies	2/12/2026	272.28
ACH	RMP_102--Musick, Peeler & Garrett LLP	Legal Svcs - 11/25	2/12/2026	130.40
ACH	RMP_471--National Benefit Services	403B Contribution - PPE 02/12/26	2/12/2026	5,705.39
ACH	ONEO000--OneOC	Concierge Svcs - 11/25	2/12/2026	2,500.00
ACH	ONEO000--OneOC	Concierge Svcs - 12/25	2/12/2026	2,500.00
ACH	RMP_76--Pacific Office Automation Inc.	Copier Lease - 10/30/25 - 11/29/25	2/12/2026	773.00
ACH	RMP_115--Pacific Office Automation Inc. Problem Solved	Arctic Wolf Licenses (741)	2/12/2026	2,585.57
ACH	RMP_261--PAYNE & FEARS LLP	Legal Svcs - 10/25	2/12/2026	14,993.30
ACH	RMP_261--PAYNE & FEARS LLP	Legal Svcs - 09/25	2/12/2026	15,640.50
ACH	RMP_114--PG & E	Utility Svcs - 09/22/25 - 10/21/25	2/12/2026	459.23
ACH	RMP_426--Serena Costanza (serena.costanza@navigatorschools.org)	Confidential	2/12/2026	34.69
ACH	TAHO000--Tahoe Supply Company	Janitorial Supplies	2/12/2026	64.86
ACH	RMP_345--The Hartford	Worker's Compensation - December Installment	2/12/2026	2,358.88
ACH	RMP_474--Elizabeth Manzo (elizabeth.manzo@navigatorschools.org)	Confidential	2/13/2026	17.39
ACH	RMP_125--Base HQ, Inc.	Pre-pay for Monthly Subscription EA Support	2/17/2026	3,050.00
ACH	RMP_125--Base HQ, Inc.	Pre-pay for Monthly Subscription EA Support	2/17/2026	3,050.00
ACH	RMP_127--Andrea Hernandez (andrea.hernandez@navigatorschools.org)	Confidential	2/18/2026	103.78
ACH	RMP_355--Kris Saavedra (kris.saavedra@navigatorschools.org)	Confidential	2/18/2026	16.99
ACH	RAMP000--RAMP	Ramp Fees	2/18/2026	130.00
ACH	LAND000--Landmark	Landmark	2/19/2026	618.67
ACH	CIGN000--Cigna Edge	Cigna Edge	2/20/2026	179,310.26
ACH	RMP_120--Equity In US	Reimb - Meals - 01/07/26 - 01/30/26	2/20/2026	125.74
ACH	RMP_124--Clifton Larson Allen LLP	Sage Intacct Software Support	2/23/2026	199.50
ACH	RMP_471--National Benefit Services	403B Contribution - PPE 02/20/26	2/23/2026	5,605.39
ACH	RMP_237--AFLAC	Supplemental Ins - 01/26	2/24/2026	24.70
ACH	EAST000--East West Bank	Bank Analysis Fee	2/24/2026	379.64
ACH	EAST000--East West Bank	Loan Interest Payment #6883 - 02/26	2/24/2026	39,338.37
ACH	RMP_490--Tanya Rodriguez-Santizo (tanya.rodriguez-santizo@navigatorschools.org)	Confidential	2/24/2026	102.46
ACH	407M000--407 Main Operating	407 Main Operating	2/25/2026	9,724.46
ACH	RMP_127--Andrea Hernandez (andrea.hernandez@navigatorschools.org)	Confidential	2/25/2026	103.78
ACH	CHAR000--Charter Impact, LLC	Student Data Svcs - 01/26	2/25/2026	6,462.50

**CMO**

**Check Register**

For the period ended February 28, 2026

Check Number	Vendor Name	Transaction Description	Check Date	Check Amount
ACH	RMP_91--Law Offices of Young, Minney & Corr, LLP	Legal Svcs - 12/18/2025	2/25/2026	261.15
ACH	RMP_91--Law Offices of Young, Minney & Corr, LLP	Legal Svcs J. Vazquez v Watsonville - 01/16/26 - 01/26/26	2/25/2026	754.50
ACH	RMP_91--Law Offices of Young, Minney & Corr, LLP	Legal Svcs HPS Charter renewal - 01/02/26 - 01/27/26	2/25/2026	850.00
ACH	RMP_261--PAYNE & FEARS LLP	Legal Svcs thru 11/30/25	2/25/2026	18,786.54
ACH	RMP_18--Amazon Capital Services, Inc	IT Supplies	2/26/2026	96.80
ACH	RMP_18--Amazon Capital Services, Inc	IT Supplies	2/26/2026	94.75
ACH	RMP_18--Amazon Capital Services, Inc	SBAC Supplies	2/26/2026	41.32
ACH	RMP_18--Amazon Capital Services, Inc	Office Chair (1)	2/26/2026	114.16
ACH	RMP_18--Amazon Capital Services, Inc	Office Supplies	2/26/2026	41.27
ACH	RMP_18--Amazon Capital Services, Inc	Office Supplies	2/26/2026	46.86
ACH	11274--Array Education	Lit Program Fee 2025-26 (Installment 8 of 12)	2/26/2026	16,500.00
ACH	RMP_124--Clifton Larson Allen LLP	Finance Charge	2/26/2026	2.49
ACH	RMP_388--DMV Renewal	Vehicle Registration Renewal Notice - FORD 2023 PK	2/26/2026	570.00
ACH	RMP_39--East West Administrators	Administration Fee - 02/01/26 - 02/28/26	2/26/2026	280.00
ACH	RMP_39--East West Administrators	Kaiser plan - 01/26	2/26/2026	21,868.94
ACH	RMP_353--Edfuel	Compensation Design	2/26/2026	100.00
ACH	RMP_92--Edpursuit	Recruitment Svcs - 01/26/26 - 02/26/26	2/26/2026	450.00
ACH	RMP_92--Edpursuit	Recruitment Svcs - 12/26/25 - 01/26/26	2/26/2026	450.00
ACH	RMP_92--Edpursuit	Recruitment Svcs - 11/26/25 - 12/26/25	2/26/2026	450.00
ACH	RMP_83--Extreme Air	HVAC Maintenance Svcs	2/26/2026	135.00
ACH	RMP_398--Fast Response On Site Testing Inc.	TB Screening - 12/25	2/26/2026	64.00
ACH	RMP_398--Fast Response On Site Testing Inc.	TB Screening (5)	2/26/2026	160.00
ACH	RMP_97--First Trust Alarm	Alarm Monitoring Svcs - 01/01/26 - 03/31/26	2/26/2026	148.52
ACH	RMP_94--Green Hasson & Janks LLP	Audit Svcs - 12/27/25	2/26/2026	18,694.50
ACH	RMP_94--Green Hasson & Janks LLP	Audit Svcs - 01/24/26	2/26/2026	41,447.00
ACH	RMP_87--IntelePeer Cloud Communications, LLC	Communication Svcs - 12/01/25 - 12/31/25	2/26/2026	279.33
ACH	RMP_87--IntelePeer Cloud Communications, LLC	Communication Svcs - 11/01/25 - 11/30/25	2/26/2026	283.09
ACH	LAW000--Law Office of Kevin Barnes	Mediation Svcs	2/26/2026	8,750.00
ACH	RMP_75--Pacific Office Automation	Licenses Arctic Wolf- 09/01/25 - 10/01/215	2/26/2026	2,585.57
ACH	RMP_261--PAYNE & FEARS LLP	Legal Svcs thru 08/31/25	2/26/2026	4,617.30
ACH	RMP_261--PAYNE & FEARS LLP	Legal Svcs Y. Espinoza thru 12/31/25	2/26/2026	2,827.96
ACH	CALI000--California Department of Tax and Fee Administration	CA DEPT Tax Fee - 2025 Environmental Fee	2/27/2026	1,235.00
ACH	RMP_87--IntelePeer Cloud Communications, LLC	Communication Svcs - 01/01/26 - 01/31/26	2/27/2026	283.20
ACH	RMP_127--Andrea Hernandez (andrea.hernandez@navigatorsschools.org)	Confidential	2/28/2026	71.94
ACH	RMP_47--David LeBarre (david.lebarre@navigatorsschools.org)	Confidential	2/28/2026	203.85

**Total Disbursements Issued in February \$ 609,191.10**

**Gilroy Prep School**

**Check Register**

For the period ended February 28, 2026

Check Number	Vendor Name	Transaction Description	Check Date	Check Amount
10026	SANT000--Santa Clara County Office of Education	Gilroy January STRS	2/2/2026	\$ 91,476.59
ACH	RMP_195--Melissa Gooding (melissa.gooding@navigatorsschools.org)	Confidential	2/4/2026	35.41
ACH	RMP_95--K & D Landscaping, Inc.	Landscaping Svcs - 09/12/25 - 10/17/25	2/12/2026	1,630.32
ACH	IMPE000--Imperial Dade	Janitorial Supplies	2/12/2026	63.19
ACH	RMP_96--KT Mechanical, Inc.	HVAC Repair Svcs - 09/15/25	2/12/2026	845.00
ACH	RMP_330--Central Coast Refrigeration, LLC	Reach-in Cooler Repairs - 11/14/25	2/12/2026	170.00
ACH	RMP_18--Amazon Capital Services, Inc	School Supplies	2/12/2026	735.67
ACH	RMP_90--Morgan Hill Supply, Inc	Janitorial Supplies	2/12/2026	227.63
ACH	RMP_424--Stericycle	Subscription (3)	2/12/2026	188.73
ACH	RMP_104--South Bay Communications	Camera Cable Installation	2/12/2026	875.50
ACH	RMP_18--Amazon Capital Services, Inc	School Supplies	2/12/2026	907.77
ACH	RMP_96--KT Mechanical, Inc.	AC Repair - 09/22/25	2/12/2026	1,005.00
ACH	RMP_105--School Food Solutions	Meals - 10/25	2/12/2026	1,346.72
ACH	RMP_115--Pacific Office Automation Inc. Problem Solved	Equipment Lease - 11/01/25 - 12/01/25	2/12/2026	3,088.82
ACH	RMP_115--Pacific Office Automation Inc. Problem Solved	Arctic Wolf Licenses (488)	2/12/2026	1,490.76
ACH	RMP_90--Morgan Hill Supply, Inc	Janitorial Supplies	2/12/2026	272.81
ACH	RMP_461--LookingPoint	Phone Firmware	2/12/2026	188.71
ACH	HAUL8145--Haulaway Storage Containers, Inc.	Rental of 20 FT and 40 FT storage containers	2/12/2026	539.88
ACH	RMP_350--Atkinson, Andelson, Loya, Ruud & Romo Attorneys at Law	Legal Svcs - 10/21/25 - 10/31/25	2/12/2026	2,803.50
ACH	RMP_255--City of Gilroy	Utility Svcs - 10/01/25 - 10/31/25	2/12/2026	775.45
ACH	RMP_98--Gilroy Unified School District	Transportation Svcs - 12/03/25	2/12/2026	359.50
ACH	RMP_240--Sentry Alarm Systems	Security Svcs - 12/01/25 - 02/28/26	2/12/2026	210.00
ACH	RMP_18--Amazon Capital Services, Inc	Office Supplies	2/12/2026	39.22
ACH	RMP_18--Amazon Capital Services, Inc	Food Service Supplies	2/12/2026	178.38
ACH	RMP_18--Amazon Capital Services, Inc	School Supplies	2/12/2026	246.29
ACH	RMP_18--Amazon Capital Services, Inc	Janitorial Supplies	2/12/2026	279.54
ACH	RMP_95--K & D Landscaping, Inc.	Landscaping Svcs - 10/25	2/12/2026	2,890.00
ACH	RMP_419--Julia Robinson Mathematics Festival	Math Festival - 01/23/26	2/12/2026	800.00
ACH	RMP_95--K & D Landscaping, Inc.	Landscaping Svcs	2/12/2026	13,676.76
ACH	RMP_18--Amazon Capital Services, Inc	Office Supplies	2/12/2026	54.65
ACH	RMP_437--Vanessa Miller (vanessa.miller@navigatorsschools.org)	Confidential	2/13/2026	503.29
ACH	RMP_482--Missy Corral (missy.corral@navigatorsschools.org)	Confidential	2/14/2026	13.09
ACH	RMP_318--Galeb Paving Inc.	Construction Payment Application	2/18/2026	1,120.44
ACH	RMP_318--Galeb Paving Inc.	Construction Payment Application	2/18/2026	193,833.78
ACH	RMP_103--Nob Hill Catering Inc.	Meals - 12/25	2/19/2026	42,278.00
ACH	RMP_237--AFLAC	Supplemental Ins - 01/26	2/24/2026	59.67
ACH	RMP_492--Kori Westfall (kori.westfall@navigatorsschools.org)	Confidential	2/25/2026	195.91
ACH	RMP_109--California Department of Education	Recovery of Unspent California Dishwasher Grant Funds	2/25/2026	89,100.00
ACH	RMP_75--Pacific Office Automation	Equipment Lease - 12/01/25 - 01/01/26	2/25/2026	3,088.82
ACH	RMP_18--Amazon Capital Services, Inc	Food Service Supplies	2/26/2026	90.55
ACH	RMP_350--Atkinson, Andelson, Loya, Ruud & Romo Attorneys at Law	Legal Svcs - 12/01/25 - 12/31/25	2/26/2026	1,764.00
ACH	RMP_18--Amazon Capital Services, Inc	Samsung Smart TV (1)	2/26/2026	582.67
ACH	RMP_18--Amazon Capital Services, Inc	IT Supplies	2/26/2026	40.20
ACH	RMP_87--IntelePeer Cloud Communications, LLC	Communication Svcs - 11/01/25 - 11/30/25	2/26/2026	566.19
ACH	HAUL8145--Haulaway Storage Containers, Inc.	Container Rental - 12/25/25 - 01/21/26	2/26/2026	179.96
ACH	RMP_18--Amazon Capital Services, Inc	Office Supplies	2/26/2026	19.71
ACH	RMP_253--Follett	Tech Supplies	2/26/2026	89.19
ACH	RMP_18--Amazon Capital Services, Inc	Office Supplies	2/26/2026	896.30
ACH	RMP_18--Amazon Capital Services, Inc	Janitorial Supplies	2/26/2026	168.40
ACH	RMP_18--Amazon Capital Services, Inc	Office Supplies	2/26/2026	598.06
ACH	RMP_18--Amazon Capital Services, Inc	Food Service Supplies	2/26/2026	82.94
ACH	RMP_18--Amazon Capital Services, Inc	Office Supplies	2/26/2026	86.18
ACH	RMP_18--Amazon Capital Services, Inc	Office Supplies	2/26/2026	310.43
ACH	RMP_103--Nob Hill Catering Inc.	Meals - 01/26	2/26/2026	35,233.50
ACH	RMP_18--Amazon Capital Services, Inc	Prolux Upright Vacuum Cleaner (1)	2/26/2026	323.66
ACH	RMP_87--IntelePeer Cloud Communications, LLC	Communication Svcs - 12/01/25 - 12/31/25	2/26/2026	558.66
ACH	RMP_18--Amazon Capital Services, Inc	Office Supplies	2/26/2026	638.19
ACH	RMP_95--K & D Landscaping, Inc.	Landscaping Svcs - 12/25	2/26/2026	2,890.00
ACH	RMP_18--Amazon Capital Services, Inc	School Supplies	2/26/2026	1,361.26
ACH	RMP_95--K & D Landscaping, Inc.	Landscaping Svcs - 11/25	2/26/2026	2,890.00

**Gilroy Prep School**

**Check Register**

For the period ended February 28, 2026

Check Number	Vendor Name	Transaction Description	Check Date	Check Amount
ACH	RMP_98--Gilroy Unified School District	Field Trip Transportation - 01/06/26	2/26/2026	570.75
ACH	RMP_98--Gilroy Unified School District	Field Trip Transportation Svcs - 01/09/26	2/26/2026	568.75
ACH	RMP_96--KT Mechanical, Inc.	Furnace Repair - 12/04/25	2/26/2026	615.00
ACH	RMP_95--K & D Landscaping, Inc.	Landscaping Svcs - 01/26	2/26/2026	2,890.00
ACH	IMPE000--Imperial Dade	Janitorial Supplies	2/26/2026	379.10
ACH	RMP_397--ArtiK Art & Architecture	Notice of Completion for Mobile Modular	2/26/2026	99.98
ACH	RMP_96--KT Mechanical, Inc.	Blower Motor Replacement	2/26/2026	5,397.60
ACH	RMP_75--Pacific Office Automation	Licenses Arctic Wolf- 09/01/25 - 10/01/215	2/26/2026	1,490.76
ACH	RMP_387--CDW	IT Supplies	2/26/2026	4,384.21
ACH	RMP_96--KT Mechanical, Inc.	HVAC Preventive Maintenance Svcs - 11/18/25	2/26/2026	2,516.00
ACH	RMP_255--City of Gilroy	Fire Marshall Regulated Site Permit - 2026	2/26/2026	548.00
ACH	RMP_87--IntelePeer Cloud Communications, LLC	Communication Svcs - 01/01/26 - 01/31/26	2/27/2026	566.40
<b>Total Disbursements Issued in February</b>				<b><u>\$ 526,991.40</u></b>

## Hayward Collegiate

### Check Register

For the period ended February 28, 2026

Check Number	Vendor Name	Transaction Description	Check Date	Check Amount
10024	ALAM000--Alameda County Office of Education	Hayward January STRS	2/2/2026	\$ 26,521.99
ACH	RMP_3--Janaye Crawford (janaye.crawford@navigatorschools.org)	Confidential	2/1/2026	1.50
ACH	RMP_21--Cogent Solutions & Supplies	Janitorial Supplies	2/3/2026	901.36
ACH	RMP_140--Yesenia Salceda (yesenia.salceda@navigatorschools.org)	Confidential	2/3/2026	33.18
ACH	RMP_337--City of Hayward	Encroachment Permit - Major	2/4/2026	3,930.35
ACH	RMP_3--Janaye Crawford (janaye.crawford@navigatorschools.org)	Confidential	2/4/2026	2.00
ACH	RMP_470--Xia Calimee (xia.calimee@navigatorschools.org)	Confidential	2/6/2026	30.58
ACH	RMP_18--Amazon Capital Services, Inc	School Supplies	2/12/2026	48.24
ACH	RMP_18--Amazon Capital Services, Inc	Playground Edging Border (2)	2/12/2026	944.24
ACH	RMP_18--Amazon Capital Services, Inc	School Supplies	2/12/2026	984.97
ACH	RMP_18--Amazon Capital Services, Inc	Office Supplies	2/12/2026	277.80
ACH	RMP_18--Amazon Capital Services, Inc	School Supplies	2/12/2026	187.91
ACH	RMP_18--Amazon Capital Services, Inc	School Supplies	2/12/2026	28.03
ACH	RMP_18--Amazon Capital Services, Inc	School Supplies	2/12/2026	114.27
ACH	RMP_18--Amazon Capital Services, Inc	Food Service Supplies	2/12/2026	36.48
ACH	RMP_18--Amazon Capital Services, Inc	Office Supplies	2/12/2026	234.80
ACH	RMP_18--Amazon Capital Services, Inc	Office Supplies	2/12/2026	357.47
ACH	RMP_18--Amazon Capital Services, Inc	Office Supplies	2/12/2026	130.72
ACH	RMP_18--Amazon Capital Services, Inc	Food Service Supplies	2/12/2026	43.98
ACH	RMP_18--Amazon Capital Services, Inc	School Supplies	2/12/2026	225.67
ACH	RMP_18--Amazon Capital Services, Inc	Janitorial Supplies	2/12/2026	76.83
ACH	RMP_18--Amazon Capital Services, Inc	School Supplies	2/12/2026	270.80
ACH	RMP_23--Apple, Inc.	SKY Laptop (1)	2/12/2026	999.64
ACH	RMP_111--Bay Alarm Company	Fire Alarm Monitoring Svcs - 12/01/25 - 02/28/26	2/12/2026	1,274.16
ACH	RMP_26--City of Hayward False Alarm Reduction Program	False Alarm - 09/19/25	2/12/2026	235.00
ACH	RMP_26--City of Hayward False Alarm Reduction Program	Fall Alarm Fee - 10/13/25	2/12/2026	500.00
ACH	RMP_21--Cogent Solutions & Supplies	Janitorial Supplies	2/12/2026	132.38
ACH	RMP_21--Cogent Solutions & Supplies	Janitorial Supplies	2/12/2026	143.66
ACH	RMP_21--Cogent Solutions & Supplies	Janitorial Supplies	2/12/2026	221.21
ACH	RMP_30--EME Enterprise Inc.	Water Delivery - 10/31/25 - 11/25/25	2/12/2026	120.84
ACH	HAUL8145--Haulaway Storage Containers, Inc.	Rental of 20 FT and 40 FT storage containers	2/12/2026	959.84
ACH	RMP_99--Hearing Conservation Associates	Student Health Svcs - 12/10/25	2/12/2026	853.60
ACH	IMPE000--Imperial Dade	Janitorial Supplies	2/12/2026	457.52
ACH	RMP_96--KT Mechanical, Inc.	HVAC Maintenance Svcs - 10/06/25	2/12/2026	1,790.00
ACH	RMP_396--P.W. Stephens Environmental, Inc.	Asbestos Remediation Svcs	2/12/2026	7,670.38
ACH	RMP_115--Pacific Office Automation Inc. Problem Solved		2/12/2026	1,512.96
ACH	RMP_115--Pacific Office Automation Inc. Problem Solved	Service, Ins & Tax	2/12/2026	826.59
ACH	RMP_77--Pacific Office of Automation	Equipment lease tax - 11/25	2/12/2026	25.18
ACH	RMP_114--PG & E	Utility Svcs - 09/17/25 - 10/16/25	2/12/2026	3,528.96
ACH	RMP_105--School Food Solutions	Meals - 10/25	2/12/2026	662.72
ACH	RMP_311--Structure Groups	Masonry placement inspection and compression testing services for school	2/12/2026	1,010.00
ACH	RMP_257--T-Mobile	Monthly mobile service, equipment, and protection plan charges	2/12/2026	150.78
ACH	RMP_86--The Pied Piper	Pest Control Svcs - 12/17/25	2/12/2026	195.00
ACH	RMP_145--Robin Hansen (robin.hansen@navigatorschools.org)	Confidential	2/13/2026	57.04
ACH	RMP_135--Victor Khan (victor.khan@navigatorschools.org)	Confidential	2/20/2026	81.08
ACH	RMP_71--David Manoa (david.manoa@navigatorschools.org)	Confidential	2/24/2026	48.40
ACH	GOOD000--Good Shepard Church	Good Shepard Church	2/25/2026	19,130.19
ACH	RMP_75--Pacific Office Automation	Equipment Lease - 12/01/25 - 01/01/26	2/25/2026	570.75
ACH	ALAM000--Alameda County Office of Education	Oversight & Monitoring Fee - 07/25 - 09/25	2/26/2026	4,496.74
ACH	RMP_18--Amazon Capital Services, Inc	Food Service Supplies	2/26/2026	153.31
ACH	RMP_18--Amazon Capital Services, Inc	Office Supplies	2/26/2026	189.57
ACH	RMP_18--Amazon Capital Services, Inc	School Supplies	2/26/2026	901.62
ACH	RMP_18--Amazon Capital Services, Inc	Office Supplies	2/26/2026	300.88
ACH	RMP_18--Amazon Capital Services, Inc	Office Supplies	2/26/2026	406.35
ACH	RMP_18--Amazon Capital Services, Inc	School Supplies	2/26/2026	513.00
ACH	RMP_18--Amazon Capital Services, Inc	Rack Mount (1)	2/26/2026	322.94
ACH	RMP_18--Amazon Capital Services, Inc	Food Service Supplies	2/26/2026	111.24
ACH	RMP_18--Amazon Capital Services, Inc	Office Supplies	2/26/2026	139.17

## Hayward Collegiate

### Check Register

For the period ended February 28, 2026

Check Number	Vendor Name	Transaction Description	Check Date	Check Amount
ACH	RMP_18--Amazon Capital Services, Inc	Ops/Maintenance Supplies	2/26/2026	58.22
ACH	RMP_18--Amazon Capital Services, Inc		2/26/2026	20.94
ACH	RMP_18--Amazon Capital Services, Inc	Office Supplies	2/26/2026	55.36
ACH	RMP_18--Amazon Capital Services, Inc	School Supplies	2/26/2026	201.64
ACH	RMP_18--Amazon Capital Services, Inc	School Supplies	2/26/2026	217.41
ACH	RMP_18--Amazon Capital Services, Inc	Ball Cart Storage (1)	2/26/2026	105.20
ACH	RMP_18--Amazon Capital Services, Inc	Office Supplies	2/26/2026	52.93
ACH	RMP_329--Atlas Environmental Testing Inc.	Mold Inspection Svcs	2/26/2026	2,490.00
ACH	RMP_111--Bay Alarm Company	Fire Alarm Monitoring Svcs - 03/01/26 - 05/31/26	2/26/2026	1,274.16
ACH	RMP_26--City of Hayward False Alarm Reduction Program	Late Fee	2/26/2026	5.00
ACH	RMP_26--City of Hayward False Alarm Reduction Program	Late Fee	2/26/2026	5.00
ACH	RMP_26--City of Hayward False Alarm Reduction Program	Late Fee - Invoice 473690	2/26/2026	5.00
ACH	RMP_26--City of Hayward False Alarm Reduction Program	Late Fee - Invoice 476557	2/26/2026	5.00
ACH	RMP_26--City of Hayward False Alarm Reduction Program	Late Fee - Invoice 476557	2/26/2026	5.00
ACH	RMP_30--EME Enterprise Inc.	Water Delivery - 12/08/25 - 12/25/25	2/26/2026	127.83
ACH	IMPE000--Imperial Dade	Janitorial Supplies	2/26/2026	571.56
ACH	IMPE000--Imperial Dade	Janitorial Supplies	2/26/2026	663.39
ACH	RMP_87--IntelPeer Cloud Communications, LLC	Communication Svcs - 12/01/25 - 12/31/25	2/26/2026	257.84
ACH	RMP_87--IntelPeer Cloud Communications, LLC	Communication Svcs - 11/01/25 - 11/30/25	2/26/2026	261.32
ACH	RMP_96--KT Mechanical, Inc.	HVAC Repair Svcs - 12/03/25	2/26/2026	845.00
ACH	RMP_103--Nob Hill Catering Inc.	Meals - 01/26	2/26/2026	19,556.75
ACH	RMP_75--Pacific Office Automation	Licenses Arctic Wolf- 09/01/25 - 10/01/215	2/26/2026	1,512.96
ACH	RMP_77--Pacific Office of Automation	Insurance, Fees & Tax	2/26/2026	165.77
ACH	RMP_77--Pacific Office of Automation	Equipment Lease - 1/01/26 - 01/31/26	2/26/2026	980.98
ACH	RMP_77--Pacific Office of Automation	Insurance & Tax	2/26/2026	117.98
ACH	RMP_71--David Manoa (david.manoa@navigatorsschools.org)	Confidential	2/27/2026	28.65
ACH	IMPE000--Imperial Dade	Janitorial Supplies	2/27/2026	456.44
ACH	RMP_87--IntelPeer Cloud Communications, LLC	Communication Svcs - 01/01/26 - 01/31/26	2/27/2026	261.42
ACH	RMP_19--Sonja Biggs Educational Services, Inc.	SpEd Svcs - 01/01/26 - 01/31/26	2/27/2026	8,313.75
ACH	RMP_19--Sonja Biggs Educational Services, Inc.	SpEd Svcs - 09/16/25 - 09/30/25	2/27/2026	8,296.76
ACH	RMP_19--Sonja Biggs Educational Services, Inc.	SpEd Svcs - 07/25	2/27/2026	<u>5,812.79</u>

**Total Disbursements Issued in February \$ 138,807.92**

**Hollister Prep School**

**Check Register**

For the period ended February 28, 2026

Check Number	Vendor Name	Transaction Description	Check Date	Check Amount
10025	SANB000--San Benito County Office of Education	Hollister January STRS	2/2/2026	\$ 55,109.74
ACH	RMP_241--Cassandra Iniguez (cassandra.iniguez@navigatorshc	Confidential	2/6/2026	44.36
ACH	AMSN000--AMS.Net, LLC	License - 3 Years	2/11/2026	17,216.34
ACH	RMP_18--Amazon Capital Services, Inc	Office Supplies	2/12/2026	36.03
ACH	RMP_18--Amazon Capital Services, Inc	School Supplies	2/12/2026	60.40
ACH	RMP_18--Amazon Capital Services, Inc	School Supplies	2/12/2026	244.28
ACH	RMP_18--Amazon Capital Services, Inc	Office Supplies	2/12/2026	283.94
ACH	RMP_18--Amazon Capital Services, Inc	Garage Storage Cabinets (1)	2/12/2026	178.08
ACH	RMP_18--Amazon Capital Services, Inc	Apple Pencil (5)	2/12/2026	540.77
ACH	RMP_18--Amazon Capital Services, Inc	School Supplies	2/12/2026	474.59
ACH	RMP_18--Amazon Capital Services, Inc	Office Supplies	2/12/2026	174.78
ACH	RMP_18--Amazon Capital Services, Inc	School Supplies	2/12/2026	158.81
ACH	RMP_18--Amazon Capital Services, Inc	Office Supplies	2/12/2026	199.26
ACH	RMP_23--Apple, Inc.	MacBook Air(1)	2/12/2026	986.16
ACH	RMP_44--Creative Graphic Design Studio	Business Cards (600)	2/12/2026	578.07
ACH	RMP_27--Cross Country Education	SpEd Svcs - 12/08/25 - 12/12/25	2/12/2026	3,562.50
ACH	RMP_27--Cross Country Education	SpEd Svcs - 12/01/25 - 12/05/25	2/12/2026	3,562.50
ACH	RMP_28--Discovery Charters	Levi Stadium - 11/19/25	2/12/2026	1,600.00
ACH	IMPE000--Imperial Dade	Janitorial Supplies	2/12/2026	71.22
ACH	RMP_228--Jessica Senbetu (jessica.senbetu@navigatorschools.c	Confidential	2/12/2026	16.44
ACH	RMP_419--Julia Robinson Mathematics Festival	Math Festival - 02/11/26	2/12/2026	800.00
ACH	RMP_96--KT Mechanical, Inc.	HVAC Maintenance Svcs - 09/17/25	2/12/2026	1,882.00
ACH	RMP_96--KT Mechanical, Inc.	HVAC Repair Svcs - 08/19/25 - 08/20/25	2/12/2026	868.00
ACH	RMP_96--KT Mechanical, Inc.	HVAC Repair - 10/16/25	2/12/2026	760.00
ACH	RMP_90--Morgan Hill Supply, Inc	Janitorial Supplies	2/12/2026	711.99
ACH	RMP_115--Pacific Office Automation Inc. Problem Solved	Arctic Wolf Licenses (488)	2/12/2026	1,492.46
ACH	RMP_115--Pacific Office Automation Inc. Problem Solved	Equipment Lease - 11/01/25 - 12/01/25	2/12/2026	3,814.40
ACH	RMP_473--San Benito High School District	Shuttle Svcs - Casa De Fruta - 10/17/25	2/12/2026	271.96
ACH	RMP_112--Therapy Zone 4 Kids	SpEd Svcs - 11/03/25 - 11/21/25	2/12/2026	3,655.00
ACH	RMP_420--Chace Miguel (chace.miguel@navigatorschools.org)	Confidential	2/13/2026	10.91
ACH	RMP_228--Jessica Senbetu (jessica.senbetu@navigatorschools.c	Confidential	2/14/2026	9.75
ACH	RMP_466--Jack Barajas (jack.barajas@navigatorschools.org)	Confidential	2/20/2026	34.61
ACH	RMP_437--Vanessa Miller (vanessa.miller@navigatorschools.org)	Confidential	2/20/2026	44.00
ACH	RMP_237--AFLAC	Supplemental Ins - 01/26	2/24/2026	340.44
ACH	RMP_442--Hollister School District	Utility Svcs - 10/25 - 12/25	2/25/2026	17,463.17
ACH	RMP_491--Kaitlyn Martinez (kaitlyn.martinez@navigatorschools	Confidential	2/25/2026	17.34
ACH	RMP_91--Law Offices of Young, Minney & Corr, LLP	Legal Svcs 12/08/2025- 12/18/2025	2/25/2026	814.16
ACH	RMP_91--Law Offices of Young, Minney & Corr, LLP	Legal Svcs Monterey County charter petition - 01/02/26 - 01/27/26	2/25/2026	722.50
ACH	RMP_75--Pacific Office Automation	Equipment Lease - 12/01/25 - 01/01/26	2/25/2026	3,814.40
ACH	RMP_18--Amazon Capital Services, Inc	School Supplies	2/26/2026	1,558.75
ACH	RMP_18--Amazon Capital Services, Inc	Office Supplies	2/26/2026	52.44
ACH	RMP_18--Amazon Capital Services, Inc	Office Supplies	2/26/2026	122.29
ACH	RMP_18--Amazon Capital Services, Inc	Janitorial Supplies	2/26/2026	168.60
ACH	RMP_18--Amazon Capital Services, Inc	Janitorial Supplies	2/26/2026	80.83
ACH	RMP_18--Amazon Capital Services, Inc	Office Supplies	2/26/2026	183.53
ACH	RMP_18--Amazon Capital Services, Inc	School Supplies	2/26/2026	62.19
ACH	RMP_18--Amazon Capital Services, Inc	Office Supplies	2/26/2026	310.43
ACH	RMP_18--Amazon Capital Services, Inc	Apple Pencil (5)	2/26/2026	414.10
ACH	RMP_18--Amazon Capital Services, Inc	Office & Nursing Supplies	2/26/2026	165.82
ACH	RMP_18--Amazon Capital Services, Inc	Office Supplies	2/26/2026	185.78
ACH	RMP_18--Amazon Capital Services, Inc	IT Supplies	2/26/2026	189.45
ACH	RMP_387--CDW	IT Supplies	2/26/2026	4,907.40
ACH	RMP_89--Chavez Cleaning Service	Cleaning Svcs - 12/15/25 - 01/15/26	2/26/2026	1,400.00
ACH	RMP_27--Cross Country Education	SpEd Svcs - 12/15/25 - 12/19/25	2/26/2026	3,562.50
ACH	RMP_27--Cross Country Education	SpEd Svcs - 01/13/26 - 01/16/26	2/26/2026	2,850.00
ACH	RMP_27--Cross Country Education	SpEd Svcs - 01/05/26 - 01/09/26	2/26/2026	3,562.50
ACH	RMP_27--Cross Country Education	SpEd Svcs - 01/20/26 - 01/23/26	2/26/2026	2,851.90
ACH	RMP_28--Discovery Charters	Field Trip to Koinonia Conference - 01/09/26	2/26/2026	1,103.00

## Hollister Prep School

### Check Register

For the period ended February 28, 2026

Check Number	Vendor Name	Transaction Description	Check Date	Check Amount
ACH	RMP_83--Extreme Air	HVAC Repair Svcs	2/26/2026	175.00
ACH	RMP_308--Golden State Communications, Inc.	Office Supplies	2/26/2026	90.00
ACH	RMP_354--Hollister Safe & Lock	Late Fee	2/26/2026	2.39
ACH	IMPE000--Imperial Dade	Janitorial Supplies	2/26/2026	501.01
ACH	RMP_87--IntelePeer Cloud Communications, LLC	Communication Svcs - 12/01/25 - 12/31/25	2/26/2026	537.17
ACH	RMP_87--IntelePeer Cloud Communications, LLC	Communication Svcs - 11/01/25 - 11/30/25	2/26/2026	544.41
ACH	RMP_96--KT Mechanical, Inc.	HVAC Repair - 11/20/25 - 11/21/25	2/26/2026	760.00
ACH	RMP_96--KT Mechanical, Inc.	HVAC Repair Svcs - 12/09/25 - 12/11/25	2/26/2026	1,882.00
ACH	RMP_75--Pacific Office Automation	Licenses Arctic Wolf- 09/01/25 - 10/01/215	2/26/2026	1,492.46
ACH	RMP_287--Pavion Corp.	Maintenance Service Plan - 10/25 - 12/25	2/26/2026	90.00
ACH	RMP_287--Pavion Corp.	Intrusion Monitoring Svcs - 10/25 - 12/25	2/26/2026	120.00
ACH	RMP_287--Pavion Corp.	Intrusion Monitoring Svcs - 10/25 - 12/25	2/26/2026	120.00
ACH	RMP_87--IntelePeer Cloud Communications, LLC	Communication Svcs - 01/01/26 - 01/31/26	2/27/2026	544.62
ACH	RMP_100--Laurie Jean Coleman	SpEd Svcs - 01/26	2/27/2026	11,400.00
ACH	RMP_35--Sharon Waller, CCC SLP	SpEd Svcs - 01/06/26 - 01/29/26	2/27/2026	150.00

**Total Disbursements Issued in February**    **\$ 164,765.93**

**Watsonville Prep School**

**Check Register**

For the period ended February 28, 2026

Check Number	Vendor Name	Transaction Description	Check Date	Check Amount
10027	SANT001--Santa Cruz County Office of Education	Watsonville January STRS	2/2/2026	\$ 59,844.92
10028	SANT001--Santa Cruz County Office of Education	Watsonville January STRS	2/2/2026	2.30
ACH	RMP_333--Katie Draeger (katie.draeger@navigatorsschools.org)	Confidential	2/3/2026	14.20
ACH	RMP_313--Daisy Gonzalez (daisy.gonzalez@navigatorsschools.org)	Confidential	2/4/2026	29.62
ACH	RMP_153--Natasha Lozano (natasha.lozano@navigatorsschools.org)	Confidential	2/7/2026	29.28
ACH	RMP_249--Joshua Cruz (joshua.cruz@navigatorsschools.org)	Confidential	2/10/2026	28.94
ACH	RMP_88--Blueprint California	Interest Loan - 11/25	2/11/2026	2,916.67
ACH	RMP_88--Blueprint California	Interest Loan - 12/25	2/11/2026	2,916.67
ACH	RMP_88--Blueprint California	Interest Loan - 01/28	2/11/2026	2,916.67
ACH	RMP_158--Samantha Chen (samantha.chen@navigatorsschools.org)	Confidential	2/11/2026	26.64
ACH	RMP_18--Amazon Capital Services, Inc	Food Service Supplies	2/12/2026	286.56
ACH	RMP_18--Amazon Capital Services, Inc	Food Service Supplies	2/12/2026	110.65
ACH	RMP_18--Amazon Capital Services, Inc	School Supplies	2/12/2026	5.49
ACH	RMP_18--Amazon Capital Services, Inc	Office Supplies	2/12/2026	45.18
ACH	RMP_18--Amazon Capital Services, Inc	Utility Cart (1)	2/12/2026	152.10
ACH	RMP_18--Amazon Capital Services, Inc	Office Supplies	2/12/2026	125.10
ACH	RMP_18--Amazon Capital Services, Inc	Food Service Supplies	2/12/2026	196.49
ACH	RMP_18--Amazon Capital Services, Inc	School Supplies	2/12/2026	1,520.38
ACH	RMP_18--Amazon Capital Services, Inc	School Supplies	2/12/2026	346.54
ACH	RMP_18--Amazon Capital Services, Inc	School Supplies	2/12/2026	707.52
ACH	RMP_18--Amazon Capital Services, Inc	Office Supplies	2/12/2026	985.50
ACH	RMP_18--Amazon Capital Services, Inc	Janitorial Supplies	2/12/2026	93.30
ACH	RMP_18--Amazon Capital Services, Inc	School Supplies	2/12/2026	216.12
ACH	RMP_18--Amazon Capital Services, Inc	Office Supplies	2/12/2026	51.02
ACH	RMP_18--Amazon Capital Services, Inc	Student Food Supplies	2/12/2026	228.55
ACH	RMP_18--Amazon Capital Services, Inc	School Supplies	2/12/2026	23.00
ACH	RMP_18--Amazon Capital Services, Inc	School Supplies	2/12/2026	106.35
ACH	RMP_18--Amazon Capital Services, Inc	School Supplies	2/12/2026	43.89
ACH	RMP_18--Amazon Capital Services, Inc	School Supplies	2/12/2026	33.40
ACH	RMP_18--Amazon Capital Services, Inc	Office Supplies	2/12/2026	186.56
ACH	RMP_18--Amazon Capital Services, Inc	Garage Storage Cabinets (1)	2/12/2026	457.64
ACH	RMP_18--Amazon Capital Services, Inc	Office Supplies	2/12/2026	92.04
ACH	RMP_18--Amazon Capital Services, Inc	School Supplies	2/12/2026	86.58
ACH	RMP_18--Amazon Capital Services, Inc	ViewSonic Monitor (1)	2/12/2026	179.82
ACH	RMP_18--Amazon Capital Services, Inc	School Supplies	2/12/2026	169.32
ACH	RMP_254--AT&T	Communication Svcs - 11/07/25 - 12/06/25	2/12/2026	2,967.73
ACH	CITY1307--City of Watsonville Utilities x1307	Utility Svcs	2/12/2026	4,025.90
ACH	CITY1307--City of Watsonville Utilities x1307	Utility Svcs	2/12/2026	4,025.90
ACH	RMP_28--Discovery Charters	Koinenia Conf. Ctr. - 01/06/26	2/12/2026	1,073.00
ACH	RMP_28--Discovery Charters	Monterey Bay Aquarium - 12/09/25	2/12/2026	2,584.00
ACH	RMP_28--Discovery Charters	Charter bus services including motor coach, mini coach, and late	2/12/2026	348.75
ACH	RMP_28--Discovery Charters	Koinenia Conf. Ctr. - 01/09/26	2/12/2026	1,073.00
ACH	RMP_307--Elevator Service Company of Central California, Inc.	Monthly Lube & Inspection Svcs	2/12/2026	215.00
ACH	RMP_32--First Alarm	Late Fee	2/12/2026	298.33
ACH	RMP_308--Golden State Communications, Inc.	In-House Repair	2/12/2026	165.00
ACH	IMPE000--Imperial Dade	Janitorial Supplies	2/12/2026	85.36
ACH	IMPE000--Imperial Dade	Janitorial Supplies	2/12/2026	409.13
ACH	IMPE000--Imperial Dade	Janitorial Supplies	2/12/2026	95.40
ACH	RMP_96--KT Mechanical, Inc.	HVAC Repair Svcs - 10/22/25 - 10/27/25	2/12/2026	5,749.00
ACH	RMP_96--KT Mechanical, Inc.	HVAC Repair Svcs - 08/14/25 - 08/16/25	2/12/2026	1,300.00
ACH	RMP_115--Pacific Office Automation Inc. Problem Solved	Arctic Wolf Licenses (488)	2/12/2026	1,499.29
ACH	RMP_115--Pacific Office Automation Inc. Problem Solved	Equipment Lease - 11/01/25 - 12/01/25	2/12/2026	1,990.72
ACH	RMP_105--School Food Solutions	Meals - 10/25	2/12/2026	1,282.88
ACH	RMP_104--South Bay Communications	Provide & Install Data Cables	2/12/2026	1,755.40
ACH	RMP_84--Staples	Office Supplies	2/12/2026	1,347.09
ACH	RMP_84--Staples	Office Supplies	2/12/2026	171.39
ACH	RMP_86--The Pied Piper	Pest Control Svcs - 12/09/25	2/12/2026	154.00
ACH	RMP_86--The Pied Piper	Pest Control Svcs - 12/09/25	2/12/2026	125.00

**Watsonville Prep School**

**Check Register**

For the period ended February 28, 2026

Check Number	Vendor Name	Transaction Description	Check Date	Check Amount
ACH	RMP_112--Therapy Zone 4 Kids	SpEd Svcs - 11/06/25 - 11/21/25	2/12/2026	7,270.00
ACH	RMP_112--Therapy Zone 4 Kids	SpEd Svcs - 12/25	2/12/2026	5,270.00
ACH	RMP_191--Danielle Davies (danielle.davies@navigatorschools.org)	Confidential	2/13/2026	21.00
ACH	RMP_103--Nob Hill Catering Inc.	Meals - 12/25	2/19/2026	19,373.10
ACH	RMP_103--Nob Hill Catering Inc.	Meals - 12/25	2/19/2026	7,738.60
ACH	RMP_484--Maritza Toscano (maritza.toscano@navigatorschools.org)	Confidential	2/20/2026	16.30
ACH	RMP_237--AFLAC	Supplemental Ins - 01/26	2/24/2026	17.29
ACH	407M000--407 Main Operating	407 Main Street Rent & Parking	2/25/2026	39,833.33
ACH	RMP_18--Amazon Capital Services, Inc	Janitorial Supplies	2/25/2026	54.22
ACH	RMP_75--Pacific Office Automation	Equipment Lease - 12/01/25 - 01/01/26	2/25/2026	1,990.72
ACH	RMP_18--Amazon Capital Services, Inc	Athletic Supplies	2/26/2026	675.35
ACH	RMP_18--Amazon Capital Services, Inc	Janitorial Supplies	2/26/2026	169.30
ACH	RMP_18--Amazon Capital Services, Inc	School Supplies	2/26/2026	75.70
ACH	RMP_18--Amazon Capital Services, Inc	School Supplies	2/26/2026	557.79
ACH	RMP_18--Amazon Capital Services, Inc	Janitorial Supplies	2/26/2026	262.98
ACH	RMP_18--Amazon Capital Services, Inc	Food Service Supplies	2/26/2026	327.18
ACH	RMP_18--Amazon Capital Services, Inc	Food Service Supplies	2/26/2026	197.29
ACH	RMP_18--Amazon Capital Services, Inc	Janitorial Supplies	2/26/2026	110.76
ACH	RMP_18--Amazon Capital Services, Inc	School Supplies	2/26/2026	10.97
ACH	RMP_18--Amazon Capital Services, Inc	School Supplies	2/26/2026	2,190.08
ACH	RMP_18--Amazon Capital Services, Inc	Office Supplies	2/26/2026	228.60
ACH	RMP_18--Amazon Capital Services, Inc	Office Supplies	2/26/2026	310.43
ACH	RMP_18--Amazon Capital Services, Inc	School Supplies	2/26/2026	184.13
ACH	RMP_18--Amazon Capital Services, Inc	IT Supplies	2/26/2026	900.44
ACH	RMP_18--Amazon Capital Services, Inc	School Supplies	2/26/2026	862.94
ACH	RMP_18--Amazon Capital Services, Inc	Food Service Supplies	2/26/2026	185.44
ACH	RMP_18--Amazon Capital Services, Inc	Purchase of school supplies, toys, decorations, markers, and cal	2/26/2026	521.63
ACH	RMP_18--Amazon Capital Services, Inc	Food Service Supplies	2/26/2026	59.72
ACH	RMP_18--Amazon Capital Services, Inc	Food Service Supplies	2/26/2026	388.21
ACH	RMP_18--Amazon Capital Services, Inc	IT Supplies	2/26/2026	72.95
ACH	RMP_307--Elevator Service Company of Central California, Inc.	Elevator Lube & Inspection Svcs	2/26/2026	225.00
ACH	RMP_85--Envision Fitness & Nutrition	After School Fitness Svcs - 01/26	2/26/2026	26,390.00
ACH	RMP_32--First Alarm	Fire Alarm Monitoring Svcs - 10/13/25 - 10/31/26	2/26/2026	4,804.33
ACH	RMP_32--First Alarm	Service Call	2/26/2026	437.50
ACH	RMP_32--First Alarm	Cellular Communication Activation	2/26/2026	99.00
ACH	IMPE000--Imperial Dade	Janitorial Supplies	2/26/2026	60.03
ACH	IMPE000--Imperial Dade	Janitorial Supplies	2/26/2026	248.65
ACH	IMPE000--Imperial Dade	Janitorial Supplies	2/26/2026	1,115.69
ACH	IMPE000--Imperial Dade	Janitorial Supplies	2/26/2026	956.79
ACH	IMPE000--Imperial Dade	Janitorial Supplies	2/26/2026	53.72
ACH	RMP_87--IntelePeer Cloud Communications, LLC	Communication Svcs - 12/01/25 - 12/31/25	2/26/2026	515.68
ACH	RMP_87--IntelePeer Cloud Communications, LLC	Communication Svcs - 11/01/25 - 11/30/25	2/26/2026	522.63
ACH	RMP_103--Nob Hill Catering Inc.	Meals - 01/26	2/26/2026	22,343.95
ACH	RMP_103--Nob Hill Catering Inc.	Meals - 01/26	2/26/2026	8,369.50
ACH	RMP_75--Pacific Office Automation	Licenses Arctic Wolf- 09/01/25 - 10/01/215	2/26/2026	1,499.29
ACH	RMP_118--Tomislav Peraic, Esq.	Legal Svcs - 01/26	2/26/2026	10,000.00
ACH	RMP_87--IntelePeer Cloud Communications, LLC	Communication Svcs - 01/01/26 - 01/31/26	2/27/2026	522.84
ACH	RMP_35--Sharon Waller, CCC SLP	SpEd Svcs - 01/06/26 - 01/29/26	2/27/2026	6,400.00
ACH	RMP_19--Sonja Biggs Educational Services, Inc.	SpEd Svcs - 01/01/26 - 01/31/26	2/27/2026	1,649.71
ACH	RMP_19--Sonja Biggs Educational Services, Inc.	SpEd Svcs - 07/25	2/27/2026	847.74

**Total Disbursements Issued in February \$ 284,854.78**

Navigator School's 60-Day Compliance Calendar February 1, 2026						
Area	Due Date	Description	Completed By	Board Must Approve	Signature Required	Additional Information
FINANCE	Apr-01 or sooner based on Authorizer	<b>Audit Firm Selection</b> - In accordance with Education Code (EC) Section 41020 (b) (3), if the governing board of a Local Educational Agency (LEA) does not have an audit contract in place by April 1, the County Superintendent of Schools, having jurisdiction over the LEA, shall provide for the audit and charge the LEA's fund for the cost incurred.	Navi	Yes	No	<a href="https://leginfo.legislature.ca.gov/faces/codes_displaySection.xhtml?sectionNum=41020.&amp;lawCode=EDC">https://leginfo.legislature.ca.gov/faces/codes_displaySection.xhtml?sectionNum=41020.&amp;lawCode=EDC</a>
FINANCE	Apr-01	<b>File a Form 700 - Statement of Economic Interests (SEI)</b> : The requirement is part of the Political Reform Act enacted in 1974, which was passed by California voters to promote integrity in state and local government by helping agency decision makers avoid conflicts between their personal interests and official duties. Depending on your local authorizer's conflict of interest policies, certain charter school officers and employees may be required to file Statements of Economic Interest with a filing officer by the April 1 deadline.	Navi	Yes	Yes	<a href="https://www.fppc.ca.gov/Form700.html">https://www.fppc.ca.gov/Form700.html</a>
FINANCE	Apr-15	<b>Special Education Federal Expenditure Report #2 due to SELPA</b> - Interim financial reporting for actuals through March 31 are due to SELPA.	Charter Impact	No	No	
FINANCE	Apr-30	<b>Federal Cash Management - Period 4</b> - The Title I, Part A; Title I, Part D, Subpart 2; Title II, Part A; Title III LEP; Title III Immigrant; and Title IV programs under the Elementary and Secondary Education Act of 1965 (ESEA), as amended by the ESSA, will utilize the Federal Cash Management program. Charter schools that are awarded a grant under any of these programs must submit the CMDC report for a particular quarter in order to receive an apportionment for that quarter; CDE will apportion funds to LEAs whose cash balance is below a certain threshold.	Charter Impact	No	No	<a href="https://www.cde.ca.gov/fg/aa/cm/">https://www.cde.ca.gov/fg/aa/cm/</a>
FINANCE	Apr-30	<b>Public Charter School Grant Program and Dissemination Grant Program - Qtr 3</b> - The California Public Charter Schools Grant Program (PCSGP) Quarterly Expenditure Report (QER) is the accountability document that reflects the dollar amount spent towards work plan activities. A QER is due to the California Department of Education's Charter Schools Division within 30 days of each respective quarter.	Navi with Charter Impact support	No	Yes	<a href="https://www.cde.ca.gov/sp/cs/re/pcsgp.asp">https://www.cde.ca.gov/sp/cs/re/pcsgp.asp</a>
FINANCE	Apr-30	<b>Special Education ADA/Enrollment Report #3 due to SELPA</b> - Report are due to El Dorado Charter SELPA.	Charter Impact with Navi support	No	No	<a href="https://charterselpa.org/Partner-Services/Business-Services/">https://charterselpa.org/Partner-Services/Business-Services/</a>
FINANCE	May-01	<b>Special Education Low Incidence Reimbursement Request due to SELPA</b> - Report are due to El Dorado Charter SELPA.	Navi	No	No	<a href="https://charterselpa.org/Partner-Services/Business-Services/index.html">https://charterselpa.org/Partner-Services/Business-Services/index.html</a>
DATA	May-06	<b>CALPADS End-of-Year 1, 2, 3 and 4</b> - The data submission window opens on May 5, 2026 and closes on June 26, 2026. End-of-Year data includes: Course completion, program eligibility/participation, homeless students, student discipline, cumulative enrollment, student absence, postsecondary, RFEP count, work-based learning indicator, CTE, postsecondary outcomes for Students with Disabilities and SpED.	Charter Impact with Navi support	No	No	<a href="https://www.cde.ca.gov/ds/sp/cl/">https://www.cde.ca.gov/ds/sp/cl/</a>
FINANCE	May-15	<b>Extended Due Date - Form 990</b> - The IRS Form 990 is the annual information return filed by most non-profit charter schools. The form should be reviewed and accepted by the Board prior to filing.	Navi/Audit firm	Yes	No	<a href="http://www.publiccounsel.org/useful_materials?id=0025">http://www.publiccounsel.org/useful_materials?id=0025</a>
FINANCE	Board approval before June 30	<b>Local Control and Accountability Plan</b> - The LCAP is a three-year plan that describes the goals, actions, services, and expenditures to support positive student outcomes that address state and local priorities. The LCAP provides an opportunity for local educational agencies (LEAs) to share their stories of how, what, and why programs and services are selected to meet their local needs. The components of the LCAP for the 2026-2027 LCAP year must be posted as one document assembled in the following order:  LCFF Budget Overview for Parents Plan Summary Engaging Educational Partners Goals and Actions Increased or Improved Services for Foster Youth, English Learners, and Low-income students Action Tables Instructions  <b>The LCAP must be presented at the same public meeting as the budget, preceding the budget hearing.</b> <b>Local Indicators Report - Information Item</b> <b>LCAP Public Hearing</b> <b>Approval of the LCAP (Adoption)</b> <b>Approval of the Budget (Adoption)</b>	Navi with Charter Impact support	Yes	No	<a href="https://www.cde.ca.gov/re/lc/">https://www.cde.ca.gov/re/lc/</a>
FINANCE	Board approval before June 30	<b>Submit Preliminary Budget Plan to Authorizer</b> - Charter Schools are required to submit their annual budgets to their authorizer by the authorizer-imposed deadline. Authorizers then use the budget to determine if the Charter School has reasonable financial health to sustain operations.  <b>The budget must be presented at the same public meeting as the LCAP, following the budget hearing.</b>	Charter Impact	Yes	No	<a href="https://www.cde.ca.gov/fg/sf/fr/calendar23direct.asp">https://www.cde.ca.gov/fg/sf/fr/calendar23direct.asp</a>
FINANCE	Board approval before June 30	<b>Education Protection Account (EPA) spending plan</b> - The governing board is required to approve a spending plan for EPA funds prior to recording allocable expenses for the year. This approval is not required by June 30th but is commonly approved during the annual budget adoption meeting for the upcoming year.	Charter Impact	Yes	No	<a href="https://www.cde.ca.gov/fg/aa/pa/pafaq.asp">https://www.cde.ca.gov/fg/aa/pa/pafaq.asp</a>
FINANCE	Board approval before June 30	<b>Complete Consolidated Application reporting - Spring</b> - The Consolidated Application (ConApp) is used by the California Department of Education (CDE) to distribute categorical funds from various state and federal programs to county offices, school districts, and direct-funded charter schools throughout California. Annually, in May, each local educational agency (LEA) submits the spring release of the application to document participation in these programs and provide assurances that the district will comply with the legal requirements of each program.	Charter Impact with Navi support	Yes	No	<a href="https://www.cde.ca.gov/fg/aa/co/index.asp">https://www.cde.ca.gov/fg/aa/co/index.asp</a>

# Coversheet

## Navigator Schools 2026-27 Draft Budget

**Section:** II. Business and Finance  
**Item:** B. Navigator Schools 2026-27 Draft Budget  
**Purpose:** Discuss  
**Submitted by:**  
**Related Material:** FY27 Budget Navi Consolidated Presentation 4.8.26.pdf  
Budget Draft Narrative Finance Committee 2026 04 16.pdf



# Navigator Schools

## Budget Presentation – FY26-27

# Navigator – FY27 Budget Assumptions

- The Budget is balanced with a **\$560K** Surplus for Navi and only OCP has a deficit of **\$1.13M** in its 1<sup>st</sup> year of operations.
- Included are reductions to staffing in each budget and across all sites.
- 94% Attendance Yield is being projected for all 5 Navi school sites.
- There is a **2%** Staff COLA being projected across the Navi network.
- State COLA is at **2.41%** and based on the Governors Proposed Budget.
- ADA is forecasted at **2,102** and is **13.4%** higher vs current year P-1.
- SO, fee is set at **14%** for all school sites and for all future fiscal years.
- All LCFF projected revenues are validated using FCMAT calc. v26.2a.
- Additional SSPDDBG & LREBG funds are not included in the Budget.
- Inputs to the budget provided by the Academic, Operations, & IT team.
- OCP's UPP is set at 85% and includes a volatile \$1M in S&C funds.

# Navigator – FY27 Budget Highlights



- The Budget is balanced with a **1.0% surplus** of total expenses.
- **2.41%** COLA projected for LCFF, based on the CA Proposed Budget.
- OCP’s ADA totals 235 and makes up 11.1% of the total in FY27.
- OCP’s revenues can decline by approximately \$26K per 1% lower UPP.
- School were tasked to aim for a 5% Surplus of Total Expenses.

	2026-27							
	GPS	HPS	WPS	HCC	OCP	SCHOOLS	HOME	TOTAL BUDGET
<b>Assumptions</b>								
Revenue Per ADA	\$ 16,745	\$ 16,470	\$ 21,851	\$ 18,038	\$ 22,925	\$ 18,813		\$ 22,141
Expense Per ADA	\$ 15,710	\$ 15,851	\$ 20,576	\$ 17,693	\$ 27,748	\$ 18,554		\$ 21,874
State COLA	2.41%	2.41%	2.41%	2.41%	2.41%	2.41%	2.41%	2.41%
Other Revenue COLA	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Expense COLA	3.08%	3.08%	3.08%	3.08%	3.08%	3.08%	3.08%	3.08%
Enrollment	601.00	564.00	570.00	252.00	250.00	2,237.00	-	2,237.00
Average Daily Attendance	564.94	530.16	535.80	236.88	235.00	2,102.78	-	2,102.78
<b>Total Revenue</b>	<b>\$9,460,085</b>	<b>\$8,731,767</b>	<b>\$11,707,953</b>	<b>\$4,272,749</b>	<b>\$5,387,485</b>	<b>\$39,560,039</b>	<b>\$6,996,761</b>	<b>\$46,556,800</b>
<b>Total Expenses</b>	<b>\$8,875,310</b>	<b>\$8,403,621</b>	<b>\$11,024,678</b>	<b>\$4,191,185</b>	<b>\$6,520,767</b>	<b>\$39,015,562</b>	<b>\$6,981,577</b>	<b>\$45,997,139</b>
<b>Surplus (Deficit)</b>	<b>\$ 584,775</b>	<b>\$ 328,146</b>	<b>\$ 683,275</b>	<b>\$ 81,564</b>	<b>\$(1,133,282)</b>	<b>\$ 544,477</b>	<b>\$ 15,184</b>	<b>\$ 559,661</b>
Surplus % of Expenses	7%	4%	6%	2%	-17%	1%	0%	1%
Fund Balance, Beginning of	\$ 4,490,397	\$ 2,062,733	\$ (544,092)	\$ 36,708	\$ -	\$ 6,045,747	\$ 123,420	\$ 6,169,167
Fund Balance, End of Year	\$ 5,075,172	\$ 2,390,879	\$ 139,183	\$ 118,272	\$(1,133,282)	\$ 6,590,224	\$ 138,604	\$ 6,195,034

# Revenues

- Total revenue is projected at **\$46.5M** and up 14% from FY26 at 2<sup>nd</sup> Interim.
- Increase of \$5.73M is driven by:
  - 249 higher ADA that is 13.4% more compared to FY26
  - State COLA at **2.41%** increases the base rates for LCFF funding
  - Higher overall revenue with the inclusion of the new OCP site
  - Other State Funds include current LREBG allocations & \$318K in SB740 specific to OCP.

	2026-27							
	GPS	HPS	WPS	HCC	OCP	SCHOOLS	HOME	TOTAL BUDGET
<b>Revenues</b>								
State Aid - Revenue Limit	7,402,853	6,895,431	8,382,790	3,100,018	4,045,161	<b>29,826,253</b>	-	<b>29,826,253</b>
Federal Revenue	355,648	220,079	476,493	157,057	282,225	<b>1,491,501</b>	2,521,086	<b>4,012,586</b>
Other State Revenue	1,661,584	1,556,407	2,812,760	895,974	629,100	<b>7,555,826</b>	0	<b>7,555,826</b>
Other Local Revenue	40,000	59,850	35,910	119,700	431,000	<b>686,460</b>	4,475,675	<b>5,162,135</b>
<b>Total Revenue</b>	<b>\$9,460,085</b>	<b>\$8,731,767</b>	<b>\$11,707,953</b>	<b>\$4,272,749</b>	<b>\$5,387,485</b>	<b>\$39,560,039</b>	<b>\$6,996,761</b>	<b>\$ 46,556,800</b>

# Expenses

- Total Expenses are projected to increase **\$6.2M** & up 16% from PY
- Personnel added **\$2M** and is the largest spending category at 64% of total expenses but this is a 4% decrease compared to current year.
- Other large increases compared to prior year as follows:
  - Support Office Fee is **\$1.8M** more with all sites having a 14% SO Fee
  - Books & Supplies are **\$800K** more due to Software and Non-Cap Equip
  - General Consulting Services added **\$815K** more for Growth costs at SO

	2026-27							
	GPS	HPS	WPS	HCC	OCP	SCHOOLS	HOME	TOTAL BUDGET
<b>Expenses</b>								
Certificated Salaries	2,762,173	2,686,739	2,694,818	1,242,295	1,587,315	<b>10,973,340</b>	1,452,392	<b>12,425,732</b>
Classified Salaries	1,819,942	1,698,849	2,122,370	779,945	1,376,436	<b>7,797,541</b>	1,760,628	<b>9,558,169</b>
Benefits	1,652,498	1,508,168	1,754,471	758,019	864,620	<b>6,537,776</b>	715,393	<b>7,253,168</b>
Books and Supplies	727,755	547,372	585,683	358,438	611,958	<b>2,831,206</b>	242,098	<b>3,073,304</b>
Subagreement Services	174,800	275,450	579,269	76,600	271,129	<b>1,377,248</b>	157,700	<b>1,534,948</b>
Operations and Housekeeping	114,080	220,300	309,600	90,650	150,597	<b>885,227</b>	216,451	<b>1,101,677</b>
Facilities, Repairs and Other Leases	116,600	69,900	1,443,519	288,249	825,884	<b>2,744,153</b>	82,670	<b>2,826,823</b>
Professional/Consulting Services	1,473,462	1,371,644	1,524,947	594,790	779,078	<b>5,743,921</b>	2,347,745	<b>8,091,666</b>
Depreciation	34,000	25,200	10,000	2,200	11,750	<b>83,150</b>	6,500	<b>89,650</b>
Interest	-	-	-	-	42,001	<b>42,001</b>	-	<b>42,001</b>
<b>Total Expenses</b>	<b>\$8,875,310</b>	<b>\$8,403,621</b>	<b>\$11,024,678</b>	<b>\$4,191,185</b>	<b>\$6,520,767</b>	<b>\$39,015,562</b>	<b>\$6,981,577</b>	<b>\$ 45,997,139</b>

# High Level View of FY26 vs FY27



2025-26

2026-27

Prior Year

Budget

Variance

## Assumptions

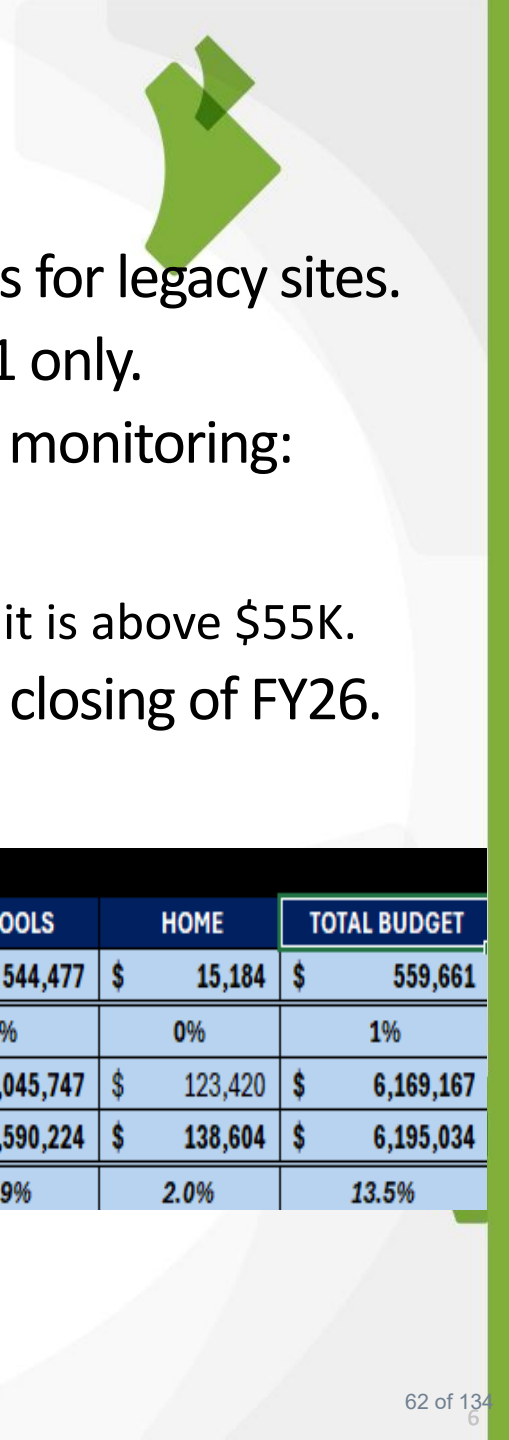
	2025-26	2026-27	Variance
State COLA	2.30%	2.41%	0.11%
Other Revenue COLA	n/a	0.00%	
Expense COLA	2.92%	3.08%	0.16%
Enrollment	1,982.00	2,237.00	255.00
Average Daily Attendance	1,854.27	2,102.78	248.51

## Revenues

State Aid - Revenue Limit			
State Aid - Revenue Limit	25,292,620	29,826,253	4,533,633
Federal Revenue	3,653,065	4,012,586	359,522
Other State Revenue	6,542,975	7,555,826	1,012,851
Other Local Revenue	5,336,927	5,162,135	(174,791)
<b>Total Revenue</b>	<b>\$40,825,587</b>	<b>\$46,556,800</b>	<b>\$ 5,731,214</b>

## Expenses

Certificated Salaries	11,106,690	12,425,732	(1,319,042)
Classified Salaries	9,804,985	9,558,169	246,816
Benefits	6,225,626	7,253,168	(1,027,542)
Books and Supplies	2,273,203	3,073,304	(800,101)
Subagreement Services	1,302,393	1,534,948	(232,555)
Operations and Housekeeping	827,256	1,101,677	(274,421)
Facilities, Repairs and Other Leases	2,487,670	2,826,823	(339,154)
Professional/Consulting Services	5,305,376	8,091,666	(2,786,291)
Depreciation	78,377	89,650	(11,273)
Interest	376,321	42,001	334,320
<b>Total Expenses</b>	<b>\$39,787,898</b>	<b>\$45,997,139</b>	<b>\$ (6,209,241)</b>
<b>Surplus (Deficit)</b>	<b>\$ 1,037,689</b>	<b>\$ 559,661</b>	<b>\$ (478,027)</b>



# Surplus and Fund Balance

- Surpluses are within State & Authorizer requirements for legacy sites.
- Assumptions holding, OCP will have a deficit in year 1 only.
- The Fund Balance for the following schools will need monitoring:
  - HCC at 2.8% is close to its MOU requirement of 3%
  - WPS at 1.3% is below the 4% MOU requirement but it is above \$55K.
- Fund balances are subject to change with the official closing of FY26.

	2026-27							
	GPS	HPS	WPS	HCC	OCP	SCHOOLS	HOME	TOTAL BUDGET
Surplus (Deficit)	\$ 584,775	\$ 328,146	\$ 683,275	\$ 81,564	\$ (1,133,282)	\$ 544,477	\$ 15,184	\$ 559,661
Surplus % of Expenses	7%	4%	6%	2%	-17%	1%	0%	1%
Fund Balance, Beginning of Year	\$ 4,490,397	\$ 2,062,733	\$ (544,092)	\$ 36,708	\$ -	\$ 6,045,747	\$ 123,420	\$ 6,169,167
Fund Balance, End of Year	\$ 5,075,172	\$ 2,390,879	\$ 139,183	\$ 118,272	\$ (1,133,282)	\$ 6,590,224	\$ 138,604	\$ 6,195,034
As a % of Annual Expenses	57.2%	28.5%	1.3%	2.8%	-17.4%	16.9%	2.0%	13.5%

# Ten Year Forecasts



- **Revenues** are anticipated to grow annually from current year through FY36
- **Expenses** are also expected to increase in line with ADA growth and from an expense COLA (for operating line-items) that is set to the CA CPI.
- **Surplus** are positive & balanced across all future fiscal years and expected to grow as OCP attains full enrollment.

	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36
	Budget	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast
<b>Assumptions</b>										
State COLA	2.41%	3.06%	3.34%	3.14%	3.18%	3.18%	3.18%	3.18%	3.18%	3.18%
Other Revenue COLA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Expense COLA	3.08%	2.75%	2.68%	2.74%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Enrollment	2,237.00	2,447.00	2,707.00	2,887.00	3,007.00	3,067.00	3,067.00	3,067.00	3,067.00	3,067.00
Average Daily Attendance	2,102.78	2,300.18	2,544.58	2,713.78	2,826.58	2,882.98	2,882.98	2,882.98	2,882.98	2,882.98
<b>Total Revenue</b>	<b>\$46,556,800</b>	<b>\$53,220,093</b>	<b>\$59,369,249</b>	<b>\$ 66,032,112</b>	<b>\$ 70,345,159</b>	<b>\$ 73,803,813</b>	<b>\$ 75,922,039</b>	<b>\$ 78,079,374</b>	<b>\$ 80,306,351</b>	<b>\$ 82,605,261</b>
<b>Total Expenses</b>	<b>\$45,997,139</b>	<b>\$50,231,987</b>	<b>\$54,758,333</b>	<b>\$ 59,001,723</b>	<b>\$ 62,565,918</b>	<b>\$ 65,474,636</b>	<b>\$ 67,513,730</b>	<b>\$ 69,430,229</b>	<b>\$ 71,407,256</b>	<b>\$ 73,443,154</b>
<b>Surplus (Deficit)</b>	<b>\$ 559,661</b>	<b>\$ 2,988,106</b>	<b>\$ 4,610,916</b>	<b>\$ 7,030,389</b>	<b>\$ 7,779,241</b>	<b>\$ 8,329,177</b>	<b>\$ 8,408,309</b>	<b>\$ 8,649,144</b>	<b>\$ 8,899,095</b>	<b>\$ 9,162,107</b>
Surplus % of Expenses	1%	6%	8%	12%	12%	13%	12%	12%	12%	12%
Fund Balance, Beginning of Year	\$ 6,169,167	\$ 6,728,828	\$ 9,716,934	\$ 14,327,850	\$ 21,358,240	\$ 29,137,481	\$ 37,466,658	\$ 45,874,967	\$ 54,524,111	\$ 63,423,207
Fund Balance, End of Year	\$ 6,728,828	\$ 9,716,934	\$14,327,850	\$ 21,358,240	\$ 29,137,481	\$ 37,466,658	\$ 45,874,967	\$ 54,524,111	\$ 63,423,207	\$ 72,585,314
As a % of Annual Expenses	14.6%	19.3%	26.2%	36.2%	46.6%	57.2%	67.9%	78.5%	88.8%	98.8%

# Appendix

- Multi-Year Forecast
- Monthly Cash Flow / Forecast 26-27

# FY26-27 Gilroy Prep School

## Multi-Year Forecast

Revised 4/8/26



	2026-27 Budget	2027-28 Forecast	2028-29 Forecast
<b>Assumptions</b>			
State COLA	2.41%	3.06%	3.34%
Other Revenue COLA	n/a	0.00%	0.00%
Expense COLA	3.08%	2.75%	2.68%
Enrollment	601.00	601.00	601.00
Average Daily Attendance	564.94	564.94	564.94
<b>Revenues</b>			
<b>State Aid - Revenue Limit</b>			
8011 LCFF State Aid	\$ 3,315,569	\$ 3,578,146	\$ 3,697,618
8012 Education Protection Account	703,723	828,795	969,488
8019 State Aid - Prior Year	-	-	-
8096 In Lieu of Property Taxes	3,383,561	3,383,561	3,383,561
	7,402,853	7,790,502	8,050,667
<b>Federal Revenue</b>			
8181 Special Education - Entitlement	85,680	84,140	84,140
8220 Federal Child Nutrition	137,102	137,102	137,102
8290 Title I, Part A - Basic Low Income	90,891	90,891	90,891
8291 Title II, Part A - Teacher Quality	15,014	15,014	15,014
8293 Title III - Limited English	16,961	16,961	16,961
8296 Other Federal Revenue	10,000	10,000	10,000
	355,648	354,108	354,108
<b>Other State Revenue</b>			
8311 State Special Education	546,874	547,963	566,265
8520 Child Nutrition	12,977	13,374	13,821
8550 Mandated Cost	16,740	12,233	12,641
8560 State Lottery	153,664	153,664	153,664
8599 Other State Revenue	931,329	896,089	907,668
	1,661,584	1,623,323	1,654,059
<b>Other Local Revenue</b>			
8690 Other Local Revenue	-	-	-
8698 ASB Fundraising	40,000	40,000	40,000
8699 School Fundraising	-	-	-
	40,000	40,000	40,000
<b>Total Revenue</b>	<b>\$ 9,460,085</b>	<b>\$ 9,807,932</b>	<b>\$ 10,098,834</b>
<b>Expenses</b>			
<b>Certificated Salaries</b>			
1100 Teachers' Salaries	2,091,551	2,149,068	2,206,663
1175 Teachers' Extra Duty/Stipends	75,340	77,412	79,486
1200 Pupil Support Salaries	147,794	151,858	155,928
1300 Administrators' Salaries	447,489	459,795	472,117
	2,762,173	2,838,133	2,914,195
<b>Classified Salaries</b>			
2100 Instructional Salaries	1,107,590	1,138,049	1,168,548
2200 Support Salaries	70,020	71,945	73,873
2400 Clerical and Office Staff Salaries	232,624	239,021	245,427
2900 Other Classified Salaries	409,709	420,976	432,258
	1,819,942	1,869,990	1,920,106
<b>Benefits</b>			

# FY26-27 Gilroy Prep School

## Multi-Year Forecast

Revised 4/8/26



	2026-27	2027-28	2028-29
	Budget	Forecast	Forecast
3101 STRS	527,575	542,083	556,611
3301 OASDI	112,836	115,939	119,047
3311 Medicare	66,441	68,268	70,097
3401 Health and Welfare	833,000	855,908	878,846
3501 State Unemployment	48,496	48,523	48,549
3601 Workers' Compensation	64,150	65,914	67,680
3901 Other Benefits	-	-	-
	<b>1,652,498</b>	<b>1,696,635</b>	<b>1,740,831</b>
<b>Books and Supplies</b>			
4100 Textbooks and Core Curricula	10,230	10,511	10,793
4200 Books and Other Materials	23,400	24,044	24,688
4302 School Supplies	52,900	54,355	55,811
4305 Software	251,796	258,720	265,654
4310 Office Expense	38,800	39,867	40,935
4311 Business Meals	8,100	8,323	8,546
4312 School Fundraising	10,800	11,097	11,394
4400 Noncapitalized Equipment	181,651	186,646	191,648
4700 Food Services	150,079	154,206	158,338
	<b>727,755</b>	<b>747,769</b>	<b>767,809</b>
<b>Subagreement Services</b>			
5101 Nursing	1,150	1,182	1,213
5102 Special Education	150,000	154,125	158,256
5103 Substitute Teacher	500	514	528
5104 Transportation	300	308	317
5105 Security	7,750	7,963	8,177
5106 Other Educational Consultants	15,100	15,515	15,931
	<b>174,800</b>	<b>179,607</b>	<b>184,420</b>
<b>Operations and Housekeeping</b>			
5201 Auto and Travel	4,300	4,418	4,537
5300 Dues & Memberships	-	-	-
5400 Insurance	54,600	56,102	57,605
5501 Utilities	16,900	17,365	17,830
5516 Miscellaneous Expense	24,980	25,667	26,355
5900 Communications	12,800	13,152	13,504
5901 Postage and Shipping	500	514	528
	<b>114,080</b>	<b>117,217</b>	<b>120,359</b>
<b>Facilities, Repairs and Other Leases</b>			
5603 Equipment Leases	19,000	19,523	20,046
5610 Repairs and Maintenance	97,600	100,284	102,972
	<b>116,600</b>	<b>119,807</b>	<b>123,017</b>
<b>Professional/Consulting Services</b>			
5801 IT	108,000	110,970	113,944
5803 Legal	3,100	3,185	3,271
5804 Professional Development	17,100	17,570	18,041
5805 General Consulting	7,100	7,295	7,491
5806 Special Activities/Field Trips	50,000	51,375	52,752
5807 Bank Charges	2,000	2,055	2,110
5809 Other taxes and fees	4,600	4,727	4,853
5810 Payroll Service Fee	3,800	3,905	4,009
5811 Management Fee	1,036,399	1,090,670	1,127,093

# FY26-27 Gilroy Prep School

## Multi-Year Forecast

Revised 4/8/26



	2026-27	2027-28	2028-29
	Budget	Forecast	Forecast
5812 District Oversight Fee	222,086	233,715	241,520
5814 SPED Encroachment	18,977	18,963	19,512
5815 Public Relations/Recruitment	300	308	317
	<u>1,473,462</u>	<u>1,544,738</u>	<u>1,594,913</u>
<b>Depreciation</b>			
6900 Depreciation Expense	34,000	34,935	35,871
	<u>34,000</u>	<u>34,935</u>	<u>35,871</u>
<b>Interest</b>			
	-	-	-
<b>Total Expenses</b>	<b>\$ 8,875,310</b>	<b>\$ 9,148,831</b>	<b>\$ 9,401,521</b>
<b>Surplus (Deficit)</b>	<b>\$ 584,775</b>	<b>\$ 659,102</b>	<b>\$ 697,313</b>
	6.59%		
<b>Fund Balance, Beginning of Year</b>	<b>\$ 4,490,397</b>	<b>\$ 5,075,172</b>	<b>\$ 5,734,274</b>
<b>Fund Balance, End of Year</b>	<b>\$ 5,075,172</b>	<b>\$ 5,734,274</b>	<b>\$ 6,431,587</b>
	57.2%	62.7%	68.4%
<b>Cash Flow Adjustments</b>			
Surplus (Deficit)	584,775	659,102	697,313
Cash Flows From Operating Activities			
Depreciation/Amortization	34,000	34,935	35,871
Public Funding Receivables	240,646	(47,436)	(49,184)
Grants and Contributions Rec.	-	-	-
Due To/From Related Parties	-	-	-
Prepaid Expenses	-	-	-
Other Assets	-	-	-
Accounts Payable	21,899	5,087	1,427
Accrued Expenses	-	-	-
Other Liabilities	-	-	-
Deferred Revenue	-	-	-
Cash Flows From Investing Activities			
Purchases of Prop. And Equip.	-	-	-
Notes Receivable	-	-	-
Cash Flows From Financing Activities			
Proceeds from Factoring	-	-	-
Payments on Factoring	-	-	-
Proceeds(Payments) on Debt	-	-	-
<b>Total Change in Cash</b>	<b>881,320</b>	<b>651,688</b>	<b>685,427</b>
Cash, Beginning of Year	84,874	966,194	1,617,882
<b>Cash, End of Year</b>	<b>\$ 966,194</b>	<b>\$ 1,617,882</b>	<b>\$ 2,303,310</b>

# FY26-27 Hayward Collegiate

## Multi-Year Forecast

Revised 4/8/26



	2026-27	2027-28	2028-29
	Budget	Forecast	Forecast
<b>Assumptions</b>			
State COLA	2.41%	3.06%	3.34%
Other Revenue COLA	n/a	0.00%	0.00%
Expense COLA	3.08%	2.75%	2.68%
Enrollment	252.00	252.00	252.00
Average Daily Attendance	236.88	236.88	236.88
<b>Revenues</b>			
<b>State Aid - Revenue Limit</b>			
8011 LCFF State Aid	\$ 1,955,945	\$ 2,025,640	\$ 2,131,476
8012 Education Protection Account	47,376	47,376	47,376
8019 State Aid - Prior Year	-	-	-
8096 In Lieu of Property Taxes	1,096,697	1,096,697	1,096,697
	<u>3,100,018</u>	<u>3,169,713</u>	<u>3,275,549</u>
<b>Federal Revenue</b>			
8181 Special Education - Entitlement	33,740	35,280	35,280
8220 Federal Child Nutrition	55,203	55,203	55,203
8290 Title I, Part A - Basic Low Income	51,024	51,024	51,024
8291 Title II, Part A - Teacher Quality	7,090	7,090	7,090
8296 Other Federal Revenue	10,000	10,000	10,000
	<u>157,057</u>	<u>158,597</u>	<u>158,597</u>
<b>Other State Revenue</b>			
8311 State Special Education	222,940	229,762	237,436
8520 Child Nutrition	5,225	5,385	5,565
8545 School Facilities (SB740)	159,603	164,391	169,323
8550 Mandated Cost	4,799	5,129	5,300
8560 State Lottery	64,431	64,431	64,431
8599 Other State Revenue	438,976	433,400	292,991
	<u>895,974</u>	<u>902,498</u>	<u>775,046</u>
<b>Other Local Revenue</b>			
8690 Other Local Revenue	-	-	-
8698 ASB Fundraising	119,700	119,700	119,700
	<u>119,700</u>	<u>119,700</u>	<u>119,700</u>
<b>Total Revenue</b>	<b>\$ 4,272,749</b>	<b>\$ 4,350,508</b>	<b>\$ 4,328,892</b>
<b>Expenses</b>			
<b>Certificated Salaries</b>			
1100 Teachers' Salaries	923,441	948,835	974,264
1175 Teachers' Extra Duty/Stipends	36,412	37,413	38,416
1200 Pupil Support Salaries	70,546	72,486	74,429
1300 Administrators' Salaries	211,896	217,723	223,558
	<u>1,242,295</u>	<u>1,276,458</u>	<u>1,310,667</u>
<b>Classified Salaries</b>			
2100 Instructional Salaries	374,676	384,980	395,297
2200 Support Salaries	-	-	-
2400 Clerical and Office Staff Salaries	123,014	126,397	129,785
2900 Other Classified Salaries	282,254	290,016	297,788
	<u>779,945</u>	<u>801,393</u>	<u>822,870</u>
<b>Benefits</b>			
3101 STRS	237,278	243,803	250,337

# FY26-27 Hayward Collegiate

## Multi-Year Forecast

Revised 4/8/26



	2026-27	2027-28	2028-29
	Budget	Forecast	Forecast
3301 OASDI	48,357	49,686	51,018
3311 Medicare	29,322	30,129	30,936
3401 Health and Welfare	391,000	401,753	412,519
3501 State Unemployment	23,750	23,770	23,790
3601 Workers' Compensation	28,311	29,090	29,870
3901 Other Benefits	-	-	-
	<b>758,019</b>	<b>778,231</b>	<b>798,470</b>
<b>Books and Supplies</b>			
4100 Textbooks and Core Curricula	10,230	10,511	10,793
4200 Books and Other Materials	21,900	22,502	23,105
4302 School Supplies	50,400	49,286	50,607
4305 Software	167,293	64,893	66,632
4310 Office Expense	40,000	41,100	42,201
4311 Business Meals	4,700	4,829	4,959
4400 Noncapitalized Equipment	3,488	3,584	3,680
4700 Food Services	60,428	62,090	63,754
	<b>358,438</b>	<b>258,795</b>	<b>265,731</b>
<b>Subagreement Services</b>			
5101 Nursing	500	514	528
5102 Special Education	40,000	41,100	42,201
5105 Security	9,800	10,070	10,339
5106 Other Educational Consultants	26,300	27,023	27,747
	<b>76,600</b>	<b>78,707</b>	<b>80,816</b>
<b>Operations and Housekeeping</b>			
5201 Auto and Travel	9,500	9,761	10,023
5300 Dues & Memberships	-	-	-
5400 Insurance	20,300	20,858	21,417
5501 Utilities	27,500	28,256	29,014
5502 Janitorial Services	7,500	7,706	7,913
5516 Miscellaneous Expense	11,450	11,765	12,080
5900 Communications	14,200	14,591	14,982
5901 Postage and Shipping	200	206	211
	<b>90,650</b>	<b>93,143</b>	<b>95,639</b>
<b>Facilities, Repairs and Other Leases</b>			
5601 Rent	236,449	243,543	250,849
5602 Additional Rent	700	719	739
5603 Equipment Leases	12,400	12,741	13,082
5604 Other Leases	300	308	317
5610 Repairs and Maintenance	38,400	39,456	40,513
	<b>288,249</b>	<b>296,767</b>	<b>305,500</b>
<b>Professional/Consulting Services</b>			
5801 IT	77,087	79,207	81,330
5803 Legal	1,000	1,028	1,055
5804 Professional Development	11,100	11,405	11,711
5805 General Consulting	5,200	5,343	5,486
5806 Special Activities/Field Trips	18,000	18,495	18,991
5809 Other taxes and fees	7,700	7,912	8,124
5810 Payroll Service Fee	1,800	1,850	1,899
5811 Management Fee	434,003	443,760	458,577
5812 District Oversight Fee	31,000	31,697	32,755

# FY26-27 Hayward Collegiate

## Multi-Year Forecast

Revised 4/8/26



	2026-27	2027-28	2028-29
	Budget	Forecast	Forecast
5814 SPED Encroachment	7,700	7,951	8,181
5815 Public Relations/Recruitment	200	206	211
	594,790	608,853	628,320
<b>Depreciation</b>			
6900 Depreciation Expense	2,200	2,261	2,321
	2,200	2,261	2,321
<b>Interest</b>			
	-	-	-
<b>Total Expenses</b>	<b>\$ 4,191,185</b>	<b>\$ 4,194,606</b>	<b>\$ 4,310,334</b>
<b>Surplus (Deficit)</b>	<b>\$ 81,564</b>	<b>\$ 155,902</b>	<b>\$ 18,558</b>
	1.95%		
Fund Balance, Beginning of Year	\$ 36,708	\$ 118,272	\$ 274,173
<b>Fund Balance, End of Year</b>	<b>\$ 118,272</b>	<b>\$ 274,173</b>	<b>\$ 292,731</b>
	2.8%	6.5%	6.8%
<b>Cash Flow Adjustments</b>			
Surplus (Deficit)	81,564	155,902	18,558
Cash Flows From Operating Activities			
Depreciation/Amortization	2,200	2,261	2,321
Public Funding Receivables	249,665	58,692	2,403
Grants and Contributions Rec.	-	-	-
Due To/From Related Parties	-	-	-
Prepaid Expenses	-	-	-
Other Assets	-	-	-
Accounts Payable	4,401	(13)	116
Accrued Expenses	-	-	-
Other Liabilities	-	-	-
Deferred Revenue	-	-	-
Cash Flows From Investing Activities			
Purchases of Prop. And Equip.	-	-	-
Notes Receivable	-	-	-
Cash Flows From Financing Activities			
Proceeds from Factoring	-	-	-
Payments on Factoring	-	-	-
Proceeds(Payments) on Debt	-	-	-
<b>Total Change in Cash</b>	<b>337,830</b>	<b>216,840</b>	<b>23,397</b>
Cash, Beginning of Year	804,223	1,142,053	1,358,893
<b>Cash, End of Year</b>	<b>\$ 1,142,053</b>	<b>\$ 1,358,893</b>	<b>\$ 1,382,291</b>

# FY26-27 Hollister Prep School

## Multi-Year Forecast

Revised 4/8/26



	2026-27	2027-28	2028-29
	Budget	Forecast	Forecast
<b>Assumptions</b>			
State COLA	2.41%	3.06%	3.34%
Other Revenue COLA	n/a	0.00%	0.00%
Expense COLA	3.08%	2.75%	2.68%
Enrollment	564.00	564.00	564.00
Average Daily Attendance	530.16	530.16	530.16
<b>Revenues</b>			
<b>State Aid - Revenue Limit</b>			
8011 LCFF State Aid	\$ 4,864,479	\$ 5,210,878	\$ 5,452,739
8012 Education Protection Account	106,032	106,032	106,032
8019 State Aid - Prior Year	-	-	-
8096 In Lieu of Property Taxes	1,924,920	1,924,920	1,924,920
	<u>6,895,431</u>	<u>7,241,830</u>	<u>7,483,691</u>
<b>Federal Revenue</b>			
8181 Special Education - Entitlement	78,960	78,960	78,960
8290 Title I, Part A - Basic Low Income	98,157	98,157	98,157
8291 Title II, Part A - Teacher Quality	15,121	15,121	15,121
8293 Title III - Limited English	17,841	17,841	17,841
8296 Other Federal Revenue	10,000	10,000	10,000
	<u>220,079</u>	<u>220,079</u>	<u>220,079</u>
<b>Other State Revenue</b>			
8311 State Special Education	506,179	514,228	531,403
8550 Mandated Cost	15,728	11,480	11,863
8560 State Lottery	144,204	144,204	144,204
8599 Other State Revenue	890,296	872,930	866,481
	<u>1,556,407</u>	<u>1,542,841</u>	<u>1,553,951</u>
<b>Other Local Revenue</b>			
8690 Other Local Revenue	-	-	-
8698 ASB Fundraising	59,850	59,850	59,850
8699 School Fundraising	-	-	-
	<u>59,850</u>	<u>59,850</u>	<u>59,850</u>
<b>Total Revenue</b>	<b>\$ 8,731,767</b>	<b>\$ 9,064,600</b>	<b>\$ 9,317,571</b>
<b>Expenses</b>			
<b>Certificated Salaries</b>			
1100 Teachers' Salaries	1,808,695	1,858,434	1,908,240
1170 Teachers' Substitute Hours	-	-	-
1175 Teachers' Extra Duty/Stipends	80,028	82,229	84,433
1200 Pupil Support Salaries	363,511	373,507	383,517
1300 Administrators' Salaries	434,504	446,453	458,418
	<u>2,686,739</u>	<u>2,760,624</u>	<u>2,834,609</u>
<b>Classified Salaries</b>			
2100 Instructional Salaries	1,122,878	1,153,757	1,184,678
2200 Support Salaries	-	-	-
2400 Clerical and Office Staff Salaries	253,085	260,045	267,015
2900 Other Classified Salaries	322,885	331,765	340,656
	<u>1,698,849</u>	<u>1,745,567</u>	<u>1,792,348</u>
<b>Benefits</b>			

# FY26-27 Hollister Prep School

## Multi-Year Forecast

Revised 4/8/26



	2026-27	2027-28	2028-29
	Budget	Forecast	Forecast
3101 STRS	513,167	527,279	541,410
3301 OASDI	105,329	108,225	111,126
3311 Medicare	63,591	65,340	67,091
3401 Health and Welfare	722,500	742,369	762,264
3501 State Unemployment	42,183	42,197	42,212
3601 Workers' Compensation	61,398	63,087	64,777
3901 Other Benefits	-	-	-
	<u>1,508,168</u>	<u>1,548,497</u>	<u>1,588,881</u>
<b>Books and Supplies</b>			
4100 Textbooks and Core Curricula	7,400	7,604	7,807
4200 Books and Other Materials	22,300	22,913	23,527
4302 School Supplies	43,900	45,107	46,316
4305 Software	183,743	188,796	193,855
4310 Office Expense	66,800	68,637	70,476
4311 Business Meals	4,900	5,035	5,170
4400 Noncapitalized Equipment	181,330	186,316	191,309
4700 Food Services	37,000	38,018	39,036
	<u>547,372</u>	<u>562,425</u>	<u>577,498</u>
<b>Subagreement Services</b>			
5101 Nursing	1,900	1,952	2,005
5102 Special Education	250,000	256,875	263,759
5104 Transportation	5,500	5,651	5,803
5105 Security	4,250	4,367	4,484
5106 Other Educational Consultants	13,800	14,180	14,560
	<u>275,450</u>	<u>283,025</u>	<u>290,610</u>
<b>Operations and Housekeeping</b>			
5201 Auto and Travel	4,900	5,035	5,170
5300 Dues & Memberships	1,400	1,439	1,477
5400 Insurance	49,500	50,861	52,224
5501 Utilities	138,900	142,720	146,545
5502 Janitorial Services	1,400	1,439	1,477
5516 Miscellaneous Expense	12,000	12,330	12,660
5900 Communications	11,500	11,816	12,133
5901 Postage and Shipping	700	719	739
	<u>220,300</u>	<u>226,358</u>	<u>232,425</u>
<b>Facilities, Repairs and Other Leases</b>			
5603 Equipment Leases	50,200	51,581	52,963
5610 Repairs and Maintenance	19,700	20,242	20,784
	<u>69,900</u>	<u>71,822</u>	<u>73,747</u>
<b>Professional/Consulting Services</b>			
5801 IT	76,472	78,575	80,680
5804 Professional Development	36,995	38,012	39,031
5805 General Consulting	7,800	8,015	8,229
5806 Special Activities/Field Trips	50,000	51,375	52,752
5808 Printing	800	822	844
5809 Other taxes and fees	6,100	6,268	6,436
5810 Payroll Service Fee	3,600	3,699	3,798
5811 Management Fee	965,360	1,013,856	1,047,717
5812 District Oversight Fee	206,863	217,255	224,511

# FY26-27 Hollister Prep School

## Multi-Year Forecast

Revised 4/8/26



	2026-27	2027-28	2028-29
	Budget	Forecast	Forecast
5814 SPED Encroachment	17,554	17,796	18,311
5815 Public Relations/Recruitment	100	103	106
	<u>1,371,644</u>	<u>1,435,775</u>	<u>1,482,414</u>
<b>Depreciation</b>			
6900 Depreciation Expense	25,200	25,893	26,587
	<u>25,200</u>	<u>25,893</u>	<u>26,587</u>
<b>Interest</b>			
	-	-	-
<b>Total Expenses</b>	<b>\$ 8,403,621</b>	<b>\$ 8,659,986</b>	<b>\$ 8,899,118</b>
<b>Surplus (Deficit)</b>	<b>\$ 328,146</b>	<b>\$ 404,614</b>	<b>\$ 418,452</b>
	3.90%		
Fund Balance, Beginning of Year	\$ 2,062,733	\$ 2,390,879	\$ 2,795,493
<b>Fund Balance, End of Year</b>	<b>\$ 2,390,879</b>	<b>\$ 2,795,493</b>	<b>\$ 3,213,945</b>
	<b>28.5%</b>	<b>32.3%</b>	<b>36.1%</b>
<b>Cash Flow Adjustments</b>			
Surplus (Deficit)	328,146	404,614	418,452
Cash Flows From Operating Activities			
Depreciation/Amortization	25,200	25,893	26,587
Public Funding Receivables	580,700	58,071	(23,052)
Grants and Contributions Rec.	-	-	-
Due To/From Related Parties	-	-	-
Prepaid Expenses	-	-	-
Other Assets	-	-	-
Accounts Payable	21,394	1,270	699
Accrued Expenses	-	-	-
Other Liabilities	-	-	-
Deferred Revenue	-	-	-
Cash Flows From Investing Activities			
Purchases of Prop. And Equip.	-	-	-
Notes Receivable	-	-	-
Cash Flows From Financing Activities			
Proceeds from Factoring	-	-	-
Payments on Factoring	-	-	-
Proceeds(Payments) on Debt	-	-	-
<b>Total Change in Cash</b>	<b>955,439</b>	<b>489,848</b>	<b>422,687</b>
Cash, Beginning of Year	1,631,466	2,586,905	3,076,753
<b>Cash, End of Year</b>	<b>\$ 2,586,905</b>	<b>\$ 3,076,753</b>	<b>\$ 3,499,440</b>

# FY26-27 Watsonville Prep School

## Multi-Year Forecast

Revised 4/8/26



	2026-27	2027-28	2028-29
	Budget	Forecast	Forecast
<b>Assumptions</b>			
State COLA	2.41%	3.06%	3.34%
Other Revenue COLA	n/a	0.00%	0.00%
Expense COLA	3.08%	2.75%	2.68%
Enrollment	570.00	570.00	570.00
Average Daily Attendance	535.80	535.80	535.80
<b>Revenues</b>			
<b>State Aid - Revenue Limit</b>			
8011 LCFF State Aid	\$ 8,275,630	\$ 8,524,520	\$ 8,812,767
8012 Education Protection Account	107,160	107,160	107,160
8019 State Aid - Prior Year	-	-	-
	<u>8,382,790</u>	<u>8,631,680</u>	<u>8,919,927</u>
<b>Federal Revenue</b>			
8181 Special Education - Entitlement	75,180	79,800	79,800
8220 Federal Child Nutrition	186,215	186,215	186,215
8290 Title I, Part A - Basic Low Income	157,776	157,776	157,776
8291 Title II, Part A - Teacher Quality	19,342	19,342	19,342
8293 Title III - Limited English	27,980	27,980	27,980
8296 Other Federal Revenue	10,000	10,000	10,000
	<u>476,493</u>	<u>481,113</u>	<u>481,113</u>
<b>Other State Revenue</b>			
8311 State Special Education	504,268	519,699	537,057
8520 Child Nutrition	17,626	18,165	18,772
8545 School Facilities (SB740)	726,223	748,446	750,479
8550 Mandated Cost	14,458	11,602	11,989
8560 State Lottery	145,738	145,738	145,738
8599 Other State Revenue	1,404,448	1,395,810	1,364,173
	<u>2,812,760</u>	<u>2,839,459</u>	<u>2,828,207</u>
<b>Other Local Revenue</b>			
8660 Interest Revenue	-	-	-
8690 Other Local Revenue	-	-	-
8698 ASB Fundraising	35,910	35,910	35,910
8699 School Fundraising	-	-	-
	<u>35,910</u>	<u>35,910</u>	<u>35,910</u>
<b>Total Revenue</b>	<b>\$ 11,707,953</b>	<b>\$ 11,988,162</b>	<b>\$ 12,265,157</b>
<b>Expenses</b>			
<b>Certificated Salaries</b>			
1100 Teachers' Salaries	1,912,463	1,965,055	2,017,719
1170 Teachers' Substitute Hours	-	-	-
1175 Teachers' Extra Duty/Stipends	70,000	71,925	73,853
1200 Pupil Support Salaries	280,684	288,402	296,132
1300 Administrators' Salaries	431,672	443,543	455,430
	<u>2,694,818</u>	<u>2,768,926</u>	<u>2,843,133</u>
<b>Classified Salaries</b>			
2100 Instructional Salaries	1,264,657	1,302,657	1,337,568
2200 Support Salaries	67,898	69,765	71,635
2300 Classified Administrators' Salaries	45,475	46,726	47,978
2400 Clerical and Office Staff Salaries	227,503	233,759	240,024
2900 Other Classified Salaries	516,837	531,050	545,282

# FY26-27 Watsonville Prep School

## Multi-Year Forecast

Revised 4/8/26



	2026-27	2027-28	2028-29
	Budget	Forecast	Forecast
	2,122,370	2,183,957	2,242,487
<b>Benefits</b>			
3101 STRS	514,710	528,865	543,038
3301 OASDI	131,587	135,405	139,034
3311 Medicare	69,849	71,817	73,741
3401 Health and Welfare	918,000	943,245	968,524
3501 State Unemployment	52,884	52,896	52,909
3601 Workers' Compensation	67,441	69,340	71,199
3901 Other Benefits	-	-	-
	1,754,471	1,801,569	1,848,445
<b>Books and Supplies</b>			
4100 Textbooks and Core Curricula	9,130	9,381	9,632
4200 Books and Other Materials	29,200	30,003	30,807
4302 School Supplies	41,000	42,128	43,257
4305 Software	171,379	176,092	180,812
4310 Office Expense	43,700	44,902	46,105
4311 Business Meals	5,600	5,754	5,908
4400 Noncapitalized Equipment	81,833	84,083	86,337
4700 Food Services	203,841	209,446	215,059
	585,683	601,789	617,917
<b>Subagreement Services</b>			
5101 Nursing	469	482	495
5102 Special Education	150,000	154,125	158,256
5104 Transportation	8,000	8,220	8,440
5105 Security	8,200	8,426	8,651
5106 Other Educational Consultants	412,600	423,947	435,308
	579,269	595,199	611,151
<b>Operations and Housekeeping</b>			
5201 Auto and Travel	11,600	11,919	12,238
5300 Dues & Memberships	100	103	106
5400 Insurance	48,100	49,423	50,747
5501 Utilities	216,800	222,762	228,732
5516 Miscellaneous Expense	15,700	16,132	16,564
5900 Communications	16,100	16,543	16,986
5901 Postage and Shipping	1,200	1,233	1,266
	309,600	318,114	326,639
<b>Facilities, Repairs and Other Leases</b>			
5601 Rent	1,350,919	1,377,938	1,405,497
5602 Additional Rent	9,700	9,967	10,234
5603 Equipment Leases	23,900	24,557	25,215
5610 Repairs and Maintenance	59,000	60,623	62,247
	1,443,519	1,473,084	1,503,193
<b>Professional/Consulting Services</b>			
5801 IT	113,205	116,318	119,435
5803 Legal	6,200	6,371	6,541
5804 Professional Development	42,800	43,977	45,156
5805 General Consulting	20,500	21,064	21,628
5806 Special Activities/Field Trips	49,740	51,108	52,478
5807 Bank Charges	300	308	317
5808 Printing	1,600	1,644	1,688
5809 Other taxes and fees	11,400	11,714	12,027

# FY26-27 Watsonville Prep School

## Multi-Year Forecast

Revised 4/8/26



	2026-27	2027-28	2028-29
	Budget	Forecast	Forecast
5810 Payroll Service Fee	3,700	3,802	3,904
5811 Management Fee	1,173,591	1,208,435	1,248,790
5812 District Oversight Fee	83,828	86,317	89,199
5814 SPED Encroachment	17,383	17,985	18,506
5815 Public Relations/Recruitment	700	719	739
	<u>1,524,947</u>	<u>1,569,761</u>	<u>1,620,407</u>
<b>Depreciation</b>			
6900 Depreciation Expense	10,000	10,275	10,550
	<u>10,000</u>	<u>10,275</u>	<u>10,550</u>
<b>Interest</b>			
	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Expenses</b>	<b>\$ 11,024,678</b>	<b>\$ 11,322,675</b>	<b>\$ 11,623,924</b>
<b>Surplus (Deficit)</b>	<b>\$ 683,275</b>	<b>\$ 665,487</b>	<b>\$ 641,234</b>
	6.20%		
Fund Balance, Beginning of Year	\$ (544,092)	\$ 139,183	\$ 804,670
<b>Fund Balance, End of Year</b>	<b>\$ 139,183</b>	<b>\$ 804,670</b>	<b>\$ 1,445,903</b>
	1.3%	7.1%	12.4%
<b>Cash Flow Adjustments</b>			
Surplus (Deficit)	683,275	665,487	641,234
Cash Flows From Operating Activities			
Depreciation/Amortization	10,000	10,275	10,550
Public Funding Receivables	422,094	201,954	(25,297)
Grants and Contributions Rec.	-	-	-
Due To/From Related Parties	-	-	-
Prepaid Expenses	-	-	-
Other Assets	-	-	-
Accounts Payable	11,913	(176)	306
Accrued Expenses	-	-	-
Other Liabilities	-	-	-
Deferred Revenue	-	-	-
Cash Flows From Investing Activities			
Purchases of Prop. And Equip.	-	-	-
Notes Receivable	-	-	-
Cash Flows From Financing Activities			
Proceeds from Factoring	-	-	-
Payments on Factoring	-	-	-
Proceeds(Payments) on Debt	-	-	-
	<u>1,127,282</u>	<u>877,540</u>	<u>626,793</u>
Total Change in Cash	1,127,282	877,540	626,793
Cash, Beginning of Year	317,638	1,444,920	2,322,460
	<u>317,638</u>	<u>1,444,920</u>	<u>2,322,460</u>
<b>Cash, End of Year</b>	<b>\$ 1,444,920</b>	<b>\$ 2,322,460</b>	<b>\$ 2,949,253</b>

# FY26-27 Orange County Prep Petition Budget

## Multi-Year Forecast

Revised 4/8/26



	2026-27	2027-28	2028-29
	Budget	Forecast	Forecast
<b>Assumptions</b>			
State COLA	2.41%	3.06%	3.34%
Other Revenue COLA	n/a	0.00%	0.00%
Expense COLA	3.08%	2.75%	2.68%
Enrollment	250.00	460.00	720.00
Average Daily Attendance	235.00	432.40	676.80
<b>Revenues</b>			
<b>State Aid - Revenue Limit</b>			
8011 LCFF State Aid	\$ 2,590,690	\$ 4,779,273	\$ 7,860,724
8012 Education Protection Account	47,000	86,480	135,360
8096 In Lieu of Property Taxes	1,407,471	2,589,747	4,053,517
	<u>4,045,161</u>	<u>7,455,500</u>	<u>12,049,601</u>
<b>Federal Revenue</b>			
8181 Special Education - Entitlement	-	35,000	54,783
8220 Federal Child Nutrition	107,927	198,586	310,831
8290 Title I, Part A - Basic Low Income	-	95,630	149,682
8291 Title II, Part A - Teacher Quality	-	10,800	16,904
8296 Other Federal Revenue	174,297	-	-
	<u>282,225</u>	<u>340,016</u>	<u>532,200</u>
<b>Other State Revenue</b>			
8311 State Special Education	221,170	419,406	678,387
8520 Child Nutrition	10,216	19,372	31,334
8545 School Facilities (SB740)	318,519	604,009	722,099
8550 Mandated Cost	-	7,332	14,313
8560 State Lottery	63,920	117,613	184,090
8599 Other State Revenue	15,275	476,626	708,127
	<u>629,100</u>	<u>1,644,358</u>	<u>2,338,350</u>
<b>Other Local Revenue</b>			
8690 Other Local Revenue	431,000	231,000	264,000
	<u>431,000</u>	<u>231,000</u>	<u>264,000</u>
<b>Total Revenue</b>	<b>\$ 5,387,485</b>	<b>\$ 9,670,874</b>	<b>\$ 15,184,151</b>
<b>Expenses</b>			
<b>Certificated Salaries</b>			
1100 Teachers' Salaries	970,772	1,223,791	1,781,787
1175 Teachers' Extra Duty/Stipends	42,483	49,946	66,048
1200 Pupil Support Salaries	305,870	311,988	318,227
1300 Administrators' Salaries	268,190	273,554	469,765
	<u>1,587,315</u>	<u>1,859,278</u>	<u>2,635,828</u>
<b>Classified Salaries</b>			
2100 Instructional Salaries	752,711	987,127	1,174,680
2200 Support Salaries	229,133	450,450	513,533
2300 Classified Administrators' Salaries	125,000	127,500	379,966
2400 Clerical and Office Staff Salaries	163,098	166,360	169,687
2900 Other Classified Salaries	106,493	254,519	447,180
	<u>1,376,436</u>	<u>1,985,956</u>	<u>2,685,047</u>
<b>Benefits</b>			
3101 STRS	303,177	355,122	503,443
3301 OASDI	85,339	123,129	166,473

# FY26-27 Orange County Prep Petition Budget

## Multi-Year Forecast

Revised 4/8/26



	2026-27	2027-28	2028-29
	Budget	Forecast	Forecast
3311 Medicare	42,974	55,756	77,153
3401 Health and Welfare	337,500	506,640	714,869
3501 State Unemployment	24,500	33,320	44,100
3601 Workers' Compensation	41,493	53,833	74,492
3901 Other Benefits	29,638	38,452	53,209
	<b>864,620</b>	<b>1,166,253</b>	<b>1,633,739</b>
<b>Books and Supplies</b>			
4100 Textbooks and Core Curricula	42,425	80,208	128,907
4200 Books and Other Materials	625	1,182	1,899
4302 School Supplies	68,307	129,142	207,553
4305 Software	29,396	55,576	89,320
4310 Office Expense	37,022	69,994	112,491
4311 Business Meals	9,174	17,345	27,876
4400 Noncapitalized Equipment	306,865	208,800	274,600
4700 Food Services	118,143	223,361	358,978
	<b>611,958</b>	<b>785,608</b>	<b>1,201,626</b>
<b>Subagreement Services</b>			
5101 Nursing	1,350	2,552	4,102
5102 Special Education	40,000	75,625	121,542
5104 Transportation	35,250	66,644	107,107
5105 Security	14,857	28,088	45,142
5106 Other Educational Consultants	179,672	309,687	497,718
	<b>271,129</b>	<b>482,596</b>	<b>775,612</b>
<b>Operations and Housekeeping</b>			
5201 Auto and Travel	11,207	21,188	34,053
5300 Dues & Memberships	7,226	13,662	21,957
5400 Insurance	43,264	81,794	131,456
5501 Utilities	49,312	93,230	149,836
5502 Janitorial Services	13,527	25,573	41,101
5516 Miscellaneous Expense	5,000	5,138	5,275
5900 Communications	19,157	36,219	58,209
5901 Postage and Shipping	1,904	3,599	5,784
	<b>150,597</b>	<b>280,402</b>	<b>447,671</b>
<b>Facilities, Repairs and Other Leases</b>			
5601 Rent	774,306	1,470,392	1,069,777
5602 Additional Rent	10,385	19,633	31,554
5603 Equipment Leases	22,849	43,198	69,427
5604 Other Leases	1,925	3,639	5,848
5610 Repairs and Maintenance	16,419	31,043	49,891
	<b>825,884</b>	<b>1,567,905</b>	<b>1,226,496</b>
<b>Professional/Consulting Services</b>			
5801 IT	65,094	123,067	197,789
5804 Professional Development	13,404	25,342	40,729
5805 General Consulting	30,353	57,385	92,227
5806 Special Activities/Field Trips	29,027	54,879	88,199
5808 Printing	9,278	17,541	28,191
5809 Other taxes and fees	6,620	12,516	20,115
5811 Management Fee	566,323	1,043,770	1,686,944
5812 District Oversight Fee	40,452	74,555	120,496
5814 SPED Encroachment	12,164	24,992	40,324

# FY26-27 Orange County Prep Petition Budget

## Multi-Year Forecast

Revised 4/8/26



	2026-27	2027-28	2028-29
	Budget	Forecast	Forecast
5815 Public Relations/Recruitment	6,364	6,539	6,714
	779,078	1,440,585	2,321,728
<b>Depreciation</b>			
6900 Depreciation Expense	11,750	12,073	12,397
	11,750	12,073	12,397
<b>Interest</b>			
7438 Interest Expense	42,001	74,375	43,749
	42,001	74,375	43,749
<b>Total Expenses</b>	<b>\$ 6,520,767</b>	<b>\$ 9,655,031</b>	<b>\$ 12,983,892</b>
<b>Surplus (Deficit)</b>	<b>\$ (1,133,282)</b>	<b>\$ 15,843</b>	<b>\$ 2,200,259</b>
Fund Balance, Beginning of Year	\$ -	\$ (1,133,282)	\$ (1,117,438)
<b>Fund Balance, End of Year</b>	<b>\$ (1,133,282)</b>	<b>\$ (1,117,438)</b>	<b>\$ 1,082,821</b>
	<b>-17.4%</b>	<b>-11.6%</b>	<b>8.3%</b>
<b>Cash Flow Adjustments</b>			
Surplus (Deficit)	(1,133,282)	15,843	2,200,259
Cash Flows From Operating Activities			
Depreciation/Amortization	11,750	12,073	12,397
Public Funding Receivables	(598,614)	(599,831)	(676,689)
Grants and Contributions Rec.	-	-	-
Due To/From Related Parties	-	-	-
Prepaid Expenses	-	-	-
Other Assets	-	-	-
Accounts Payable	5,867	6,864	7,013
Accrued Expenses	-	-	-
Other Liabilities	-	-	-
Deferred Revenue	-	-	-
Cash Flows From Investing Activities			
Purchases of Prop. And Equip.	(150,000)	(30,000)	(30,000)
Notes Receivable	-	-	-
Cash Flows From Financing Activities			
Proceeds from Line of Credit	2,400,000	1,600,000	1,200,000
Payments on Line of Credit	(2,050,000)	(1,450,000)	(1,700,000)
Proceeds(Payments) on Debt	-	-	-
<b>Total Change in Cash</b>	<b>(1,514,279)</b>	<b>(445,051)</b>	<b>1,012,980</b>
Cash, Beginning of Year	-	(1,514,279)	(1,959,329)
<b>Cash, End of Year</b>	<b>\$ (1,514,279)</b>	<b>\$ (1,959,329)</b>	<b>\$ (946,350)</b>

# FY26-27 Budget: Navigator - Support Office

## Multi-Year Forecast

Revised 4/8/26



	2026-27 Budget	2027-28 Forecast	2028-29 Forecast
<b>Assumptions</b>			
State COLA	2.41%	3.06%	3.34%
Other Revenue COLA	n/a	0.00%	0.00%
Expense COLA	3.08%	2.75%	2.68%
Enrollment	-	-	-
Average Daily Attendance	-	-	-
<b>Revenues</b>			
<b>State Aid - Revenue Limit</b>			
	-	-	-
<b>Federal Revenue</b>			
8220 Federal Child Nutrition	0	-	-
8294 Title V, Part B - PCSG	2,521,086	3,237,525	2,355,524
8296 Other Federal Revenue	-	-	-
	2,521,086	3,237,525	2,355,524
<b>Other State Revenue</b>			
8311 State Special Education	0	-	-
8520 Child Nutrition	0	-	-
8545 School Facilities (SB740)	0	-	-
	0	-	-
<b>Other Local Revenue</b>			
8660 Interest Revenue	-	-	-
8689 Other Fees and Contracts	-	-	-
8690 Other Local Revenue	4,175,675	4,800,492	5,569,121
8699 School Fundraising	300,000	\$300,000	\$250,000
	4,475,675	5,100,492	5,819,121
<b>Total Revenue</b>	<b>\$ 6,996,761</b>	<b>\$ 8,338,017</b>	<b>\$ 8,174,644</b>
<b>Expenses</b>			
<b>Certificated Salaries</b>			
1100 Teachers' Salaries	83,595	85,894	88,196
1200 Pupil Support Salaries	117,679	120,915	124,155
1300 Administrators' Salaries	1,251,118	1,285,524	1,319,976
	1,452,392	1,492,333	1,532,328
<b>Classified Salaries</b>			
2100 Instructional Salaries	-	-	-
2200 Support Salaries	799,370	821,352	843,365
2300 Classified Administrators' Salaries	376,426	386,777	397,143
2400 Clerical and Office Staff Salaries	54,065	55,552	57,041
2900 Other Classified Salaries	530,767	545,363	559,979
	1,760,628	1,809,045	1,857,528
<b>Benefits</b>			
3101 STRS	277,407	285,036	292,675
3301 OASDI	109,159	112,161	115,167
3311 Medicare	46,589	47,870	49,153
3401 Health and Welfare	221,000	227,078	233,163
3501 State Unemployment	16,256	16,258	16,260

# FY26-27 Budget: Navigator - Support Office

## Multi-Year Forecast

Revised 4/8/26



	2026-27	2027-28	2028-29
	Budget	Forecast	Forecast
3601 Workers' Compensation	44,982	46,219	47,458
3901 Other Benefits	-	-	-
	<b>715,393</b>	<b>734,621</b>	<b>753,876</b>
<b>Books and Supplies</b>			
4200 Books and Other Materials	200	206	211
4302 School Supplies	15,900	16,337	16,775
4305 Software	153,500	157,721	161,948
4310 Office Expense	24,400	25,071	25,743
4311 Business Meals	25,600	26,304	27,009
4312 School Fundraising	2,400	2,466	2,532
4400 Noncapitalized Equipment	19,798	20,342	20,887
4700 Food Services	300	308	317
	<b>242,098</b>	<b>248,755</b>	<b>255,422</b>
<b>Subagreement Services</b>			
5104 Transportation	-	-	-
5105 Security	500	514	528
5106 Other Educational Consultants	157,200	161,523	165,852
	<b>157,700</b>	<b>162,037</b>	<b>166,379</b>
<b>Operations and Housekeeping</b>			
5201 Auto and Travel	109,200	112,203	115,210
5300 Dues & Memberships	15,300	15,721	16,142
5400 Insurance	72,000	73,980	75,963
5501 Utilities	5,700	5,857	6,014
5502 Janitorial Services	1,400	1,439	1,477
5516 Miscellaneous Expense	400	411	422
5900 Communications	2,398	2,464	2,530
5901 Postage and Shipping	10,053	10,329	10,606
	<b>216,451</b>	<b>222,403</b>	<b>228,363</b>
<b>Facilities, Repairs and Other Leases</b>			
5601 Rent	38,270	38,270	38,270
5602 Additional Rent	3,500	3,596	3,693
5603 Equipment Leases	16,900	17,365	17,830
5610 Repairs and Maintenance	24,000	24,660	25,321
	<b>82,670</b>	<b>83,891</b>	<b>85,114</b>
<b>Professional/Consulting Services</b>			
5801 IT	54,915	56,426	57,938
5802 Audit & Taxes	120,300	123,608	126,921
5803 Legal	191,600	196,869	202,145
5804 Professional Development	79,900	82,097	84,297
5805 General Consulting	865,000	888,788	912,607
5807 Bank Charges	8,000	8,220	8,440
5808 Printing	1,132	1,163	1,194
5809 Other taxes and fees	85,000	87,338	89,678
5810 Payroll Service Fee	65,600	67,404	69,210
5811 Management Fee	765,898	865,745	984,768
5815 Public Relations/Recruitment	110,400	113,436	116,476
	<b>2,347,745</b>	<b>2,491,093</b>	<b>2,653,676</b>
<b>Depreciation</b>			

# FY26-27 Budget: Navigator - Support Office

## Multi-Year Forecast

Revised 4/8/26



	2026-27	2027-28	2028-29
	Budget	Forecast	Forecast
6900 Depreciation Expense	6,500	6,679	6,858
	6,500	6,679	6,858
<b>Interest</b>			
7438 Interest Expense	-	-	-
	-	-	-
<b>Total Expenses</b>	<b>\$ 6,981,577</b>	<b>\$ 7,250,858</b>	<b>\$ 7,539,544</b>
<b>Surplus (Deficit)</b>	<b>\$ 15,184</b>	<b>\$ 1,087,158</b>	<b>\$ 635,101</b>
Fund Balance, Beginning of Year	\$ 123,420	\$ 138,604	\$ 1,225,762
<b>Fund Balance, End of Year</b>	<b>\$ 138,604</b>	<b>\$ 1,225,762</b>	<b>\$ 1,860,863</b>
	2.0%	16.9%	24.7%
<b>Cash Flow Adjustments</b>			
Surplus (Deficit)	15,184	1,087,158	635,101
Cash Flows From Operating Activities			
Depreciation/Amortization	6,500	6,679	6,858
Public Funding Receivables	435,341	(0)	-
Grants and Contributions Rec.	-	-	-
Due To/From Related Parties	-	-	-
Prepaid Expenses	-	-	-
Other Assets	-	-	-
Accounts Payable	-	-	-
Accrued Expenses	-	-	-
Other Liabilities	-	-	-
Deferred Revenue	-	-	-
Cash Flows From Investing Activities			
Purchases of Prop. And Equip.	-	-	-
Notes Receivable	-	-	-
Cash Flows From Financing Activities			
Proceeds from Factoring	-	-	-
Payments on Factoring	-	-	-
Proceeds(Payments) on Debt	-	-	-
<b>Total Change in Cash</b>	<b>457,025</b>	<b>1,093,837</b>	<b>641,958</b>
Cash, Beginning of Year	4,010,120	4,467,145	5,560,982
<b>Cash, End of Year</b>	<b>\$ 4,467,145</b>	<b>\$ 5,560,982</b>	<b>\$ 6,202,940</b>























FY26-27 Hayward Collegiate

Monthly Cash Flow/Forecast FY28-29

Revised 4/8/26



ADA = 236.88

	Jul-28	Aug-28	Sep-28	Oct-28	Nov-28	Dec-28	Jan-29	Feb-29	Mar-29	Apr-29	May-29	Jun-29	Year-End Accruals	Annual Forecast	Prior Year Forecast	Favorable / (Unfav.)
5516 Miscellaneous Expense	-	-	1,208	1,208	1,208	1,208	1,208	1,208	1,208	1,208	1,208	1,208	-	12,080	11,765	(315)
5900 Communications	1,248	1,248	1,248	1,248	1,248	1,248	1,248	1,248	1,248	1,248	1,248	1,248	-	14,982	14,591	(391)
5901 Postage and Shipping	-	-	21	21	21	21	21	21	21	21	21	21	-	211	206	(6)
	6,110	7,022	8,251	8,251	8,251	8,251	8,251	8,251	8,251	8,251	8,251	8,251	-	95,639	93,143	(2,496)
<b>Facilities, Repairs and Other Leases</b>																
5601 Rent	20,904	20,904	20,904	20,904	20,904	20,904	20,904	20,904	20,904	20,904	20,904	20,904	-	250,849	243,543	(7,306)
5602 Additional Rent	62	62	62	62	62	62	62	62	62	62	62	62	-	739	719	(19)
5603 Equipment Leases	1,090	1,090	1,090	1,090	1,090	1,090	1,090	1,090	1,090	1,090	1,090	1,090	-	13,082	12,741	(341)
5604 Other Leases	26	26	26	26	26	26	26	26	26	26	26	26	-	317	308	(8)
5610 Repairs and Maintenance	3,376	3,376	3,376	3,376	3,376	3,376	3,376	3,376	3,376	3,376	3,376	3,376	-	40,513	39,456	(1,057)
	25,458	25,458	25,458	25,458	25,458	25,458	25,458	25,458	25,458	25,458	25,458	25,458	-	305,500	296,767	(8,733)
<b>Professional/Consulting Services</b>																
5801 IT	6,777	6,777	6,777	6,777	6,777	6,777	6,777	6,777	6,777	6,777	6,777	6,777	-	81,330	79,207	(2,123)
5803 Legal	88	88	88	88	88	88	88	88	88	88	88	88	-	1,055	1,028	(28)
5804 Professional Development	-	-	1,171	1,171	1,171	1,171	1,171	1,171	1,171	1,171	1,171	1,171	-	11,711	11,405	(306)
5805 General Consulting	-	-	549	549	549	549	549	549	549	549	549	549	-	5,486	5,343	(143)
5806 Special Activities/Field Trips	-	-	-	-	-	-	-	6,330	6,330	6,330	-	-	-	18,991	18,495	(496)
5809 Other taxes and fees	-	-	812	812	812	812	812	812	812	812	812	812	-	8,124	7,912	(212)
5810 Payroll Service Fee	158	158	158	158	158	158	158	158	158	158	158	158	-	1,899	1,850	(50)
5811 Management Fee	38,215	38,215	38,215	38,215	38,215	38,215	38,215	38,215	38,215	38,215	38,215	38,215	-	458,577	443,760	(14,817)
5812 District Oversight Fee	-	1,724	2,382	2,914	2,796	2,796	2,914	2,796	3,454	2,804	2,686	2,686	2,804	32,755	31,697	(1,058)
5814 SPED Encroachment	-	356	356	641	641	641	641	641	641	641	641	641	1,699	8,181	7,951	(230)
5815 Public Relations/Recruitment	-	-	21	21	21	21	21	21	21	21	21	21	-	211	206	(6)
	45,238	47,318	50,530	51,347	51,228	51,228	51,347	57,559	58,217	57,567	51,119	51,119	4,504	628,320	608,853	(19,468)
<b>Depreciation</b>																
6900 Depreciation Expense	193	193	193	193	193	193	193	193	193	193	193	193	-	2,321	2,261	(61)
	193	193	193	193	193	193	193	193	193	193	193	193	-	2,321	2,261	(61)
<b>Interest</b>																
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenses</b>	153,651	372,745	379,960	380,778	380,659	373,340	377,480	382,503	380,782	378,943	372,494	372,494	4,504	4,310,334	4,194,606	(115,728)
<b>Monthly Surplus (Deficit)</b>	(153,651)	(182,513)	(106,359)	(46,897)	129,966	(33,501)	57,814	(62,321)	19,730	33,971	(20,949)	(76,447)	459,713	18,558	155,902	(137,344)
<b>Cash Flow Adjustments</b>																
Monthly Surplus (Deficit)	(153,651)	(182,513)	(106,359)	(46,897)	129,966	(33,501)	57,814	(62,321)	19,730	33,971	(20,949)	(76,447)	459,713	18,558		
Cash flows from operating activities																
Depreciation/Amortization	193	193	193	193	193	193	193	193	193	193	193	193	-	2,321		
Public Funding Receivables	276,979	41,098	32,216	-	-	-	116,327	-	-	-	-	-	(464,217)	2,403		
Grants and Contributions Rec.	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Due To/From Related Parties	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Prepaid Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Other Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Accounts Payable	(4,388)	-	-	-	-	-	-	-	-	-	-	-	4,504	116		
Accrued Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Other Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Deferred Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Cash flows from investing activities																
Purchases of Prop. And Equip.	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Notes Receivable	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Cash flows from financing activities																
Proceeds from Factoring	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Payments on Factoring	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Proceeds(Payments) on Debt	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
<b>Total Change in Cash</b>	119,134	(141,222)	(73,950)	(46,703)	130,160	(33,307)	174,335	(62,128)	19,924	34,165	(20,756)	(76,253)				
Cash, Beginning of Month	1,358,893	1,478,027	1,336,806	1,262,855	1,216,152	1,346,312	1,313,005	1,487,340	1,425,212	1,445,135	1,479,300	1,458,544				
<b>Cash, End of Month</b>	1,478,027	1,336,806	1,262,855	1,216,152	1,346,312	1,313,005	1,487,340	1,425,212	1,445,135	1,479,300	1,458,544	1,382,291				



### FY26-27 Hollister Prep School

#### Monthly Cash Flow/Forecast FY26-27

Revised 4/8/26

Actuals Through:

ADA = 530.16



		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.)
5502	Janitorial Services	117	117	117	117	117	117	117	117	117	117	117	117	-	1,400	1,400	-
5516	Miscellaneous Expense	-	-	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	-	12,000	12,000	-
5900	Communications	958	958	958	958	958	958	958	958	958	958	958	958	-	11,500	11,500	-
5901	Postage and Shipping	-	-	70	70	70	70	70	70	70	70	70	70	-	700	700	-
		16,892	17,337	18,607	18,607	18,607	18,607	18,607	18,607	18,607	18,607	18,607	18,607	-	220,300	220,300	-
<b>Facilities, Repairs and Other Leases</b>																	
5603	Equipment Leases	4,183	4,183	4,183	4,183	4,183	4,183	4,183	4,183	4,183	4,183	4,183	4,183	-	50,200	50,200	-
5610	Repairs and Maintenance	1,642	1,642	1,642	1,642	1,642	1,642	1,642	1,642	1,642	1,642	1,642	1,642	-	19,700	19,700	-
		5,825	5,825	5,825	5,825	5,825	5,825	5,825	5,825	5,825	5,825	5,825	5,825	-	69,900	69,900	-
<b>Professional/Consulting Services</b>																	
5801	IT	6,373	6,373	6,373	6,373	6,373	6,373	6,373	6,373	6,373	6,373	6,373	6,373	-	76,472	76,472	-
5804	Professional Development	-	-	3,700	3,700	3,700	3,700	3,700	3,700	3,700	3,700	3,700	3,700	-	36,995	36,995	-
5805	General Consulting	-	-	780	780	780	780	780	780	780	780	780	780	-	7,800	7,800	-
5806	Special Activities/Field Trips	-	-	-	-	-	16,667	16,667	16,667	-	-	-	-	-	50,000	50,000	-
5808	Printing	-	-	80	80	80	80	80	80	80	80	80	80	-	800	800	-
5809	Other taxes and fees	-	-	610	610	610	610	610	610	610	610	610	610	-	6,100	6,100	-
5810	Payroll Service Fee	300	300	300	300	300	300	300	300	300	300	300	300	-	3,600	3,600	-
5811	Management Fee	80,447	80,447	80,447	80,447	80,447	80,447	80,447	80,447	80,447	80,447	80,447	80,447	-	965,360	965,360	-
5812	District Oversight Fee	-	10,917	15,227	18,011	18,011	18,806	18,011	18,011	21,620	16,863	16,863	16,863	17,659	206,863	206,863	-
5814	SPED Encroachment	-	759	759	1,367	1,367	1,367	1,367	1,367	1,367	1,367	1,367	1,367	3,735	17,554	17,554	-
5815	Public Relations/Recruitment	-	-	10	10	10	10	10	10	10	10	10	10	-	100	100	-
		87,119	98,796	108,286	111,676	111,676	129,138	128,343	128,343	115,286	110,529	110,529	110,529	21,394	1,371,644	1,371,644	-
<b>Depreciation</b>																	
6900	Depreciation Expense	2,100	2,100	2,100	2,100	2,100	2,100	2,100	2,100	2,100	2,100	2,100	2,100	-	25,200	25,200	-
		2,100	2,100	2,100	2,100	2,100	2,100	2,100	2,100	2,100	2,100	2,100	2,100	-	25,200	25,200	-
<b>Interest</b>																	
		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenses</b>		<b>247,974</b>	<b>743,297</b>	<b>755,437</b>	<b>758,828</b>	<b>758,828</b>	<b>769,980</b>	<b>741,355</b>	<b>739,246</b>	<b>721,970</b>	<b>715,104</b>	<b>715,104</b>	<b>715,104</b>	<b>21,394</b>	<b>8,403,621</b>	<b>8,403,621</b>	<b>-</b>
<b>Monthly Surplus (Deficit)</b>		<b>(247,974)</b>	<b>(349,364)</b>	<b>(189,510)</b>	<b>114,428</b>	<b>(103,228)</b>	<b>12,815</b>	<b>167,276</b>	<b>(83,646)</b>	<b>53,945</b>	<b>155,282</b>	<b>(97,749)</b>	<b>(86,492)</b>	<b>982,363</b>	<b>328,146</b>	<b>328,146</b>	<b>-</b>
<b>Cash Flow Adjustments</b>																	
Monthly Surplus (Deficit)		(247,974)	(349,364)	(189,510)	114,428	(103,228)	12,815	167,276	(83,646)	53,945	155,282	(97,749)	(86,492)	982,363	328,146		
Cash flows from operating activities																	
	Depreciation/Amortization	2,100	2,100	2,100	2,100	2,100	2,100	2,100	2,100	2,100	2,100	2,100	2,100	-	25,200		
	Public Funding Receivables	810,418	-	600,568	-	-	69,667	103,804	-	-	-	-	-	(1,003,757)	580,700		
	Grants and Contributions Rec.	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
	Due To/From Related Parties	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
	Prepaid Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
	Other Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
	Accounts Payable	-	-	-	-	-	-	-	-	-	-	-	-	21,394	21,394		
	Accrued Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
	Other Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
	Deferred Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Cash flows from investing activities																	
	Purchases of Prop. And Equip.	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
	Notes Receivable	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Cash flows from financing activities																	
	Proceeds from Factoring	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
	Payments on Factoring	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
	Proceeds(Payments) on Debt	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
<b>Total Change in Cash</b>		<b>564,544</b>	<b>(347,264)</b>	<b>413,158</b>	<b>116,528</b>	<b>(101,128)</b>	<b>84,582</b>	<b>273,180</b>	<b>(81,546)</b>	<b>56,045</b>	<b>157,382</b>	<b>(95,649)</b>	<b>(84,392)</b>				
<b>Cash, Beginning of Month</b>		<b>1,631,466</b>	<b>2,196,010</b>	<b>1,848,746</b>	<b>2,261,904</b>	<b>2,378,432</b>	<b>2,277,303</b>	<b>2,361,885</b>	<b>2,635,065</b>	<b>2,553,519</b>	<b>2,609,564</b>	<b>2,766,946</b>	<b>2,671,297</b>				
<b>Cash, End of Month</b>		<b>2,196,010</b>	<b>1,848,746</b>	<b>2,261,904</b>	<b>2,378,432</b>	<b>2,277,303</b>	<b>2,361,885</b>	<b>2,635,065</b>	<b>2,553,519</b>	<b>2,609,564</b>	<b>2,766,946</b>	<b>2,671,297</b>	<b>2,586,905</b>				



## FY26-27 Hollister Prep School

### Monthly Cash Flow/Forecast FY27-28

Revised 4/8/26



ADA = 530.16

	Jul-27	Aug-27	Sep-27	Oct-27	Nov-27	Dec-27	Jan-28	Feb-28	Mar-28	Apr-28	May-28	Jun-28	Year-End Accruals	Annual Forecast	Prior Year Forecast	Favorable / (Unfav.)
5501 Utilities	11,893	11,893	11,893	11,893	11,893	11,893	11,893	11,893	11,893	11,893	11,893	11,893	-	142,720	138,900	(3,820)
5502 Janitorial Services	120	120	120	120	120	120	120	120	120	120	120	120	-	1,439	1,400	(39)
5516 Miscellaneous Expense	-	-	1,233	1,233	1,233	1,233	1,233	1,233	1,233	1,233	1,233	1,233	-	12,330	12,000	(330)
5900 Communications	985	985	985	985	985	985	985	985	985	985	985	985	-	11,816	11,500	(316)
5901 Postage and Shipping	-	-	72	72	72	72	72	72	72	72	72	72	-	719	700	(19)
	<b>17,356</b>	<b>17,814</b>	<b>19,119</b>	<b>19,119</b>	<b>19,119</b>	<b>19,119</b>	<b>19,119</b>	<b>19,119</b>	<b>19,119</b>	<b>19,119</b>	<b>19,119</b>	<b>19,119</b>	-	<b>226,358</b>	<b>220,300</b>	<b>(6,058)</b>
<b>Facilities, Repairs and Other Leases</b>																
5603 Equipment Leases	4,298	4,298	4,298	4,298	4,298	4,298	4,298	4,298	4,298	4,298	4,298	4,298	-	51,581	50,200	(1,380)
5610 Repairs and Maintenance	1,687	1,687	1,687	1,687	1,687	1,687	1,687	1,687	1,687	1,687	1,687	1,687	-	20,242	19,700	(542)
	<b>5,985</b>	<b>5,985</b>	<b>5,985</b>	<b>5,985</b>	<b>5,985</b>	<b>5,985</b>	<b>5,985</b>	<b>5,985</b>	<b>5,985</b>	<b>5,985</b>	<b>5,985</b>	<b>5,985</b>	-	<b>71,822</b>	<b>69,900</b>	<b>(1,922)</b>
<b>Professional/Consulting Services</b>																
5801 IT	6,548	6,548	6,548	6,548	6,548	6,548	6,548	6,548	6,548	6,548	6,548	6,548	-	78,575	76,472	(2,103)
5804 Professional Development	-	-	3,801	3,801	3,801	3,801	3,801	3,801	3,801	3,801	3,801	3,801	-	38,012	36,995	(1,017)
5805 General Consulting	-	-	801	801	801	801	801	801	801	801	801	801	-	8,015	7,800	(215)
5806 Special Activities/Field Trips	-	-	-	-	-	-	-	17,125	17,125	17,125	-	-	-	51,375	50,000	(1,375)
5808 Printing	-	-	82	82	82	82	82	82	82	82	82	82	-	822	800	(22)
5809 Other taxes and fees	-	-	627	627	627	627	627	627	627	627	627	627	-	6,268	6,100	(168)
5810 Payroll Service Fee	308	308	308	308	308	308	308	308	308	308	308	308	-	3,699	3,600	(99)
5811 Management Fee	84,488	84,488	84,488	84,488	84,488	84,488	84,488	84,488	84,488	84,488	84,488	84,488	-	1,013,856	965,360	(48,496)
5812 District Oversight Fee	-	11,281	14,746	19,484	18,689	18,689	19,484	18,689	22,154	18,907	18,112	18,112	18,907	217,255	206,863	(10,392)
5814 SPED Encroachment	-	771	771	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	3,757	17,796	17,554	(241)
5815 Public Relations/Recruitment	-	-	10	10	10	10	10	10	10	10	10	10	-	103	100	(3)
	<b>91,344</b>	<b>103,397</b>	<b>112,183</b>	<b>117,539</b>	<b>116,744</b>	<b>116,744</b>	<b>117,539</b>	<b>133,869</b>	<b>137,334</b>	<b>134,086</b>	<b>116,166</b>	<b>116,166</b>	<b>22,664</b>	<b>1,435,775</b>	<b>1,371,644</b>	<b>(64,131)</b>
<b>Depreciation</b>																
6900 Depreciation Expense	2,158	2,158	2,158	2,158	2,158	2,158	2,158	2,158	2,158	2,158	2,158	2,158	-	25,893	25,200	(693)
	<b>2,158</b>	<b>2,158</b>	<b>2,158</b>	<b>2,158</b>	<b>2,158</b>	<b>2,158</b>	<b>2,158</b>	<b>2,158</b>	<b>2,158</b>	<b>2,158</b>	<b>2,158</b>	<b>2,158</b>	-	<b>25,893</b>	<b>25,200</b>	<b>(693)</b>
<b>Interest</b>																
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenses</b>	<b>256,565</b>	<b>265,565</b>	<b>277,074</b>	<b>282,430</b>	<b>281,634</b>	<b>275,151</b>	<b>247,122</b>	<b>261,342</b>	<b>260,587</b>	<b>255,230</b>	<b>237,310</b>	<b>237,310</b>	<b>22,664</b>	<b>8,659,986</b>	<b>8,403,621</b>	<b>(256,365)</b>
<b>Monthly Surplus (Deficit)</b>	<b>(256,565)</b>	<b>(360,822)</b>	<b>(228,517)</b>	<b>(76,388)</b>	<b>461,606</b>	<b>(59,515)</b>	<b>(6,227)</b>	<b>(85,506)</b>	<b>59,064</b>	<b>184,648</b>	<b>(80,723)</b>	<b>(69,465)</b>	<b>923,022</b>	<b>404,614</b>	<b>328,146</b>	<b>76,468</b>
<b>Cash Flow Adjustments</b>																
Monthly Surplus (Deficit)	(256,565)	(360,822)	(228,517)	(76,388)	461,606	(59,515)	(6,227)	(85,506)	59,064	184,648	(80,723)	(69,465)	923,022	404,614		
Cash flows from operating activities																
Depreciation/Amortization	2,158	2,158	2,158	2,158	2,158	2,158	2,158	2,158	2,158	2,158	2,158	2,158	-	25,893		
Public Funding Receivables	588,622	-	217,060	-	-	71,059	127,016	-	-	-	-	-	(945,686)	58,071		
Grants and Contributions Rec.	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Due To/From Related Parties	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Prepaid Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Other Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Accounts Payable	(21,394)	-	-	-	-	-	-	-	-	-	-	-	22,664	1,270		
Accrued Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Other Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Deferred Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Cash flows from investing activities																
Purchases of Prop. And Equip.	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Notes Receivable	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Cash flows from financing activities																
Proceeds from Factoring	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Payments on Factoring	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Proceeds(Payments) on Debt	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
<b>Total Change in Cash</b>	<b>312,821</b>	<b>(358,664)</b>	<b>(9,298)</b>	<b>(74,230)</b>	<b>463,764</b>	<b>13,701</b>	<b>122,947</b>	<b>(83,348)</b>	<b>61,222</b>	<b>186,806</b>	<b>(78,565)</b>	<b>(67,308)</b>				
Cash, Beginning of Month	2,586,905	2,899,726	2,541,063	2,531,764	2,457,534	2,921,298	2,934,999	3,057,946	2,974,598	3,035,820	3,222,626	3,144,061				
<b>Cash, End of Month</b>	<b>2,899,726</b>	<b>2,541,063</b>	<b>2,531,764</b>	<b>2,457,534</b>	<b>2,921,298</b>	<b>2,934,999</b>	<b>3,057,946</b>	<b>2,974,598</b>	<b>3,035,820</b>	<b>3,222,626</b>	<b>3,144,061</b>	<b>3,076,753</b>				















### FY26-27 Watsonville Prep School

#### Monthly Cash Flow/Forecast FY28-29

Revised 4/8/26



ADA = 535.80

	Jul-28	Aug-28	Sep-28	Oct-28	Nov-28	Dec-28	Jan-29	Feb-29	Mar-29	Apr-29	May-29	Jun-29	Year-End Accruals	Annual Forecast	Prior Year Forecast	Favorable / (Unfav.)
5400 Insurance	4,229	4,229	4,229	4,229	4,229	4,229	4,229	4,229	4,229	4,229	4,229	4,229	-	50,747	49,423	(1,325)
5501 Utilities	19,061	19,061	19,061	19,061	19,061	19,061	19,061	19,061	19,061	19,061	19,061	19,061	-	228,732	222,762	(5,970)
5516 Miscellaneous Expense	-	-	1,656	1,656	1,656	1,656	1,656	1,656	1,656	1,656	1,656	1,656	-	16,564	16,132	(432)
5900 Communications	1,416	1,416	1,416	1,416	1,416	1,416	1,416	1,416	1,416	1,416	1,416	1,416	-	16,986	16,543	(443)
5901 Postage and Shipping	-	-	127	127	127	127	127	127	127	127	127	127	-	1,266	1,233	(33)
	<b>24,714</b>	<b>25,827</b>	<b>27,610</b>	<b>27,610</b>	<b>27,610</b>	<b>27,610</b>	<b>27,610</b>	<b>27,610</b>	<b>27,610</b>	<b>27,610</b>	<b>27,610</b>	<b>27,610</b>	-	<b>326,639</b>	<b>318,114</b>	<b>(8,525)</b>
<b>Facilities, Repairs and Other Leases</b>																
5601 Rent	117,125	117,125	117,125	117,125	117,125	117,125	117,125	117,125	117,125	117,125	117,125	117,125	-	1,405,497	1,377,938	(27,559)
5602 Additional Rent	853	853	853	853	853	853	853	853	853	853	853	853	-	10,234	9,967	(267)
5603 Equipment Leases	2,101	2,101	2,101	2,101	2,101	2,101	2,101	2,101	2,101	2,101	2,101	2,101	-	25,215	24,557	(658)
5610 Repairs and Maintenance	5,187	5,187	5,187	5,187	5,187	5,187	5,187	5,187	5,187	5,187	5,187	5,187	-	62,247	60,623	(1,625)
	<b>125,266</b>	<b>125,266</b>	<b>125,266</b>	<b>125,266</b>	<b>125,266</b>	<b>125,266</b>	<b>125,266</b>	<b>125,266</b>	<b>125,266</b>	<b>125,266</b>	<b>125,266</b>	<b>125,266</b>	-	<b>1,503,193</b>	<b>1,473,084</b>	<b>(30,109)</b>
<b>Professional/Consulting Services</b>																
5801 IT	9,953	9,953	9,953	9,953	9,953	9,953	9,953	9,953	9,953	9,953	9,953	9,953	-	119,435	116,318	(3,117)
5803 Legal	545	545	545	545	545	545	545	545	545	545	545	545	-	6,541	6,371	(171)
5804 Professional Development	-	-	4,516	4,516	4,516	4,516	4,516	4,516	4,516	4,516	4,516	4,516	-	45,156	43,977	(1,179)
5805 General Consulting	-	-	2,163	2,163	2,163	2,163	2,163	2,163	2,163	2,163	2,163	2,163	-	21,628	21,064	(565)
5806 Special Activities/Field Trips	-	-	-	-	-	-	-	17,493	17,493	17,493	-	-	-	52,478	51,108	(1,370)
5807 Bank Charges	-	-	32	32	32	32	32	32	32	32	32	32	-	317	308	(8)
5808 Printing	-	-	169	169	169	169	169	169	169	169	169	169	-	1,688	1,644	(44)
5809 Other taxes and fees	-	-	1,203	1,203	1,203	1,203	1,203	1,203	1,203	1,203	1,203	1,203	-	12,027	11,714	(314)
5810 Payroll Service Fee	325	325	325	325	325	325	325	325	325	325	325	325	-	3,904	3,802	(102)
5811 Management Fee	104,066	104,066	104,066	104,066	104,066	104,066	104,066	104,066	104,066	104,066	104,066	104,066	-	1,248,790	1,208,435	(40,355)
5812 District Oversight Fee	-	4,406	4,406	8,199	7,931	7,931	8,199	7,931	7,931	8,199	7,931	7,931	8,199	89,199	86,317	(2,882)
5814 SPED Encroachment	-	806	806	1,450	1,450	1,450	1,450	1,450	1,450	1,450	1,450	1,450	3,844	18,506	17,985	(521)
5815 Public Relations/Recruitment	-	-	74	74	74	74	74	74	74	74	74	74	-	739	719	(19)
	<b>114,889</b>	<b>120,101</b>	<b>128,257</b>	<b>132,694</b>	<b>132,426</b>	<b>132,426</b>	<b>132,694</b>	<b>149,919</b>	<b>149,919</b>	<b>150,187</b>	<b>132,426</b>	<b>132,426</b>	<b>12,043</b>	<b>1,620,407</b>	<b>1,569,761</b>	<b>(50,646)</b>
<b>Depreciation</b>																
6900 Depreciation Expense	879	879	879	879	879	879	879	879	879	879	879	879	-	10,550	10,275	(275)
	<b>879</b>	<b>879</b>	<b>879</b>	<b>879</b>	<b>879</b>	<b>879</b>	<b>879</b>	<b>879</b>	<b>879</b>	<b>879</b>	<b>879</b>	<b>879</b>	-	<b>10,550</b>	<b>10,275</b>	<b>(275)</b>
<b>Interest</b>																
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenses</b>																
	<b>424,598</b>	<b>973,110</b>	<b>1,026,579</b>	<b>1,031,017</b>	<b>1,030,749</b>	<b>1,022,179</b>	<b>1,015,762</b>	<b>1,030,341</b>	<b>1,025,050</b>	<b>1,022,672</b>	<b>1,004,912</b>	<b>1,004,912</b>	<b>12,043</b>	<b>11,623,924</b>	<b>11,322,675</b>	<b>(301,249)</b>
<b>Monthly Surplus (Deficit)</b>																
	<b>(424,598)</b>	<b>(503,823)</b>	<b>(502,764)</b>	<b>(145,325)</b>	<b>721,896</b>	<b>(100,365)</b>	<b>291,135</b>	<b>(164,408)</b>	<b>(114,837)</b>	<b>250,028</b>	<b>48,641</b>	<b>(114,949)</b>	<b>1,400,602</b>	<b>641,234</b>	<b>665,487</b>	<b>(24,253)</b>
<b>Cash Flow Adjustments</b>																
Monthly Surplus (Deficit)	(424,598)	(503,823)	(502,764)	(145,325)	721,896	(100,365)	291,135	(164,408)	(114,837)	250,028	48,641	(114,949)	1,400,602	641,234		
Cash flows from operating activities																
Depreciation/Amortization	879	879	879	879	879	879	879	879	879	879	879	879	-	10,550		
Public Funding Receivables	814,435	187,111	72,869	-	-	-	312,933	-	-	-	-	-	(1,412,646)	(25,297)		
Grants and Contributions Rec.	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Due To/From Related Parties	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Prepaid Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Other Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Accounts Payable	(11,737)	-	-	-	-	-	-	-	-	-	-	-	12,043	306		
Accrued Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Other Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Deferred Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Cash flows from investing activities																
Purchases of Prop. And Equip.	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Notes Receivable	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Cash flows from financing activities																
Proceeds from Factoring	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Payments on Factoring	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Proceeds(Payments) on Debt	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
<b>Total Change in Cash</b>																
	<b>378,979</b>	<b>(315,833)</b>	<b>(429,016)</b>	<b>(144,446)</b>	<b>722,776</b>	<b>(99,486)</b>	<b>604,948</b>	<b>(163,529)</b>	<b>(113,958)</b>	<b>250,907</b>	<b>49,520</b>	<b>(114,070)</b>				
<b>Cash, Beginning of Month</b>																
	<b>2,322,460</b>	<b>2,701,440</b>	<b>2,385,607</b>	<b>1,956,591</b>	<b>1,812,145</b>	<b>2,534,921</b>	<b>2,435,435</b>	<b>3,040,383</b>	<b>2,876,854</b>	<b>2,762,896</b>	<b>3,013,803</b>	<b>3,063,323</b>				
<b>Cash, End of Month</b>																
	<b>2,701,440</b>	<b>2,385,607</b>	<b>1,956,591</b>	<b>1,812,145</b>	<b>2,534,921</b>	<b>2,435,435</b>	<b>3,040,383</b>	<b>2,876,854</b>	<b>2,762,896</b>	<b>3,013,803</b>	<b>3,063,323</b>	<b>2,949,253</b>				





**FY26-27 Orange County Prep Petition Budget**

**Monthly Cash Flow/Forecast FY26-27**

Revised 4/8/26

Actuals Through:

ADA = 235.00

	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.)
5900 Communications	1,596	1,596	1,596	1,596	1,596	1,596	1,596	1,596	1,596	1,596	1,596	1,596	-	19,157	19,157	-
5901 Postage and Shipping	-	-	190	190	190	190	190	190	190	190	190	190	-	1,904	1,904	-
<b>Facilities, Repairs and Other Leases</b>	<b>11,040</b>	<b>12,059</b>	<b>12,750</b>	<b>12,750</b>	<b>12,750</b>	<b>12,750</b>	<b>12,750</b>	<b>12,750</b>	<b>12,750</b>	<b>12,750</b>	<b>12,750</b>	<b>12,750</b>	-	<b>150,597</b>	<b>150,597</b>	-
5601 Rent	64,526	64,526	64,526	64,526	64,526	64,526	64,526	64,526	64,526	64,526	64,526	64,526	-	774,306	774,306	-
5602 Additional Rent	865	865	865	865	865	865	865	865	865	865	865	865	-	10,385	10,385	-
5603 Equipment Leases	1,904	1,904	1,904	1,904	1,904	1,904	1,904	1,904	1,904	1,904	1,904	1,904	-	22,849	22,849	-
5604 Other Leases	160	160	160	160	160	160	160	160	160	160	160	160	-	1,925	1,925	-
5610 Repairs and Maintenance	1,368	1,368	1,368	1,368	1,368	1,368	1,368	1,368	1,368	1,368	1,368	1,368	-	16,419	16,419	-
	68,824	68,824	68,824	68,824	68,824	68,824	68,824	68,824	68,824	68,824	68,824	68,824	-	825,884	825,884	-
<b>Professional/Consulting Services</b>																
5801 IT	5,425	5,425	5,425	5,425	5,425	5,425	5,425	5,425	5,425	5,425	5,425	5,425	-	65,094	65,094	-
5804 Professional Development	-	-	1,340	1,340	1,340	1,340	1,340	1,340	1,340	1,340	1,340	1,340	-	13,404	13,404	-
5805 General Consulting	-	-	3,035	3,035	3,035	3,035	3,035	3,035	3,035	3,035	3,035	3,035	-	30,353	30,353	-
5806 Special Activities/Field Trips	-	-	-	-	-	9,676	9,676	9,676	-	-	-	-	-	29,027	29,027	-
5808 Printing	-	-	928	928	928	928	928	928	928	928	928	928	-	9,278	9,278	-
5809 Other taxes and fees	-	-	662	662	662	662	662	662	662	662	662	662	-	6,620	6,620	-
5811 Management Fee	47,194	47,194	47,194	47,194	47,194	47,194	47,194	47,194	47,194	47,194	47,194	47,194	-	566,323	566,323	-
5812 District Oversight Fee	-	-	118	13,245	1,126	1,243	5,789	1,126	4,420	3,317	3,317	3,317	3,434	40,452	40,452	-
5814 SPED Encroachment	-	-	-	-	-	-	-	-	2,433	2,433	2,433	2,433	2,433	12,164	12,164	-
5815 Public Relations/Recruitment	-	-	636	636	636	636	636	636	636	636	636	636	-	6,364	6,364	-
	52,618	52,618	59,337	72,465	60,346	70,139	74,685	70,022	66,072	64,970	64,970	64,970	5,867	779,078	779,078	-
<b>Depreciation</b>																
6900 Depreciation Expense	979	979	979	979	979	979	979	979	979	979	979	979	-	11,750	11,750	-
	979	979	979	979	979	979	979	979	979	979	979	979	-	11,750	11,750	-
<b>Interest</b>																
7438 Interest Expense	2,042	5,250	8,458	3,208	6,125	6,125	-	2,042	2,625	2,042	2,042	2,042	-	42,001	42,001	-
	2,042	5,250	8,458	3,208	6,125	6,125	-	2,042	2,625	2,042	2,042	2,042	-	42,001	42,001	-
<b>Total Expenses</b>	<b>230,982</b>	<b>582,445</b>	<b>611,030</b>	<b>618,907</b>	<b>609,705</b>	<b>608,767</b>	<b>550,715</b>	<b>546,869</b>	<b>541,053</b>	<b>538,142</b>	<b>538,142</b>	<b>538,142</b>	<b>5,867</b>	<b>6,520,767</b>	<b>6,520,767</b>	<b>-</b>
<b>Monthly Surplus (Deficit)</b>	<b>(230,982)</b>	<b>(581,681)</b>	<b>(598,516)</b>	<b>756,447</b>	<b>(484,509)</b>	<b>(240,821)</b>	<b>243,639</b>	<b>(421,673)</b>	<b>(42,262)</b>	<b>(106,050)</b>	<b>(69,995)</b>	<b>50,376</b>	<b>592,747</b>	<b>(1,133,282)</b>	<b>(1,133,282)</b>	<b>-</b>
<b>Cash Flow Adjustments</b>																
Monthly Surplus (Deficit)	(230,982)	(581,681)	(598,516)	756,447	(484,509)	(240,821)	243,639	(421,673)	(42,262)	(106,050)	(69,995)	50,376	592,747	(1,133,282)		
Cash flows from operating activities																
Depreciation/Amortization	979	979	979	979	979	979	979	979	979	979	979	979	-	11,750		
Public Funding Receivables	-	-	-	-	-	-	-	-	-	-	-	-	(598,614)	(598,614)		
Grants and Contributions Rec.	-	-	-	-	-	-	-	-	-	-	-	-	-			
Due To/From Related Parties	-	-	-	-	-	-	-	-	-	-	-	-	-			
Prepaid Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-			
Other Assets	-	-	-	-	-	-	-	-	-	-	-	-	-			
Accounts Payable	-	-	-	-	-	-	-	-	-	-	-	-	5,867	5,867		
Accrued Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-			
Other Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-			
Deferred Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-			
Cash flows from investing activities																
Purchases of Prop. And Equip.	(25,000)	(25,000)	(25,000)	(25,000)	(25,000)	(25,000)	-	-	-	-	-	-	-	(150,000)		
Notes Receivable	-	-	-	-	-	-	-	-	-	-	-	-	-			
Cash flows from financing activities																
Proceeds from Line of Credit	350,000	550,000	550,000	-	500,000	-	-	350,000	100,000	-	-	-	-	2,400,000		
Payments on Line of Credit	-	-	-	(900,000)	-	-	(1,050,000)	-	-	(100,000)	-	-	-	(2,050,000)		
Proceeds(Payments) on Debt	-	-	-	-	-	-	-	-	-	-	-	-	-			
<b>Total Change in Cash</b>	<b>94,997</b>	<b>(55,702)</b>	<b>(72,537)</b>	<b>(167,574)</b>	<b>(8,530)</b>	<b>(264,842)</b>	<b>(805,382)</b>	<b>(70,694)</b>	<b>58,717</b>	<b>(205,071)</b>	<b>(69,016)</b>	<b>51,355</b>				
Cash, Beginning of Month	-	94,997	39,295	(33,242)	(200,816)	(209,346)	(474,188)	(1,279,570)	(1,350,264)	(1,291,547)	(1,496,618)	(1,565,633)				
Cash, End of Month	<b>94,997</b>	<b>39,295</b>	<b>(33,242)</b>	<b>(200,816)</b>	<b>(209,346)</b>	<b>(474,188)</b>	<b>(1,279,570)</b>	<b>(1,350,264)</b>	<b>(1,291,547)</b>	<b>(1,496,618)</b>	<b>(1,565,633)</b>	<b>(1,514,279)</b>				



**FY26-27 Orange County Prep Petition Budget**  
**Monthly Cash Flow/Forecast FY27-28**

Revised 4/8/26



ADA = 432.40

	Jul-27	Aug-27	Sep-27	Oct-27	Nov-27	Dec-27	Jan-28	Feb-28	Mar-28	Apr-28	May-28	Jun-28	Year-End Accruals	Annual Forecast	Prior Year Forecast	Favorable / (Unfav.)
<b>ADA = 432.40</b>																
5400 Insurance	6,816	6,816	6,816	6,816	6,816	6,816	6,816	6,816	6,816	6,816	6,816	6,816	-	81,794	43,264	(38,530)
5501 Utilities	7,769	7,769	7,769	7,769	7,769	7,769	7,769	7,769	7,769	7,769	7,769	7,769	-	93,230	49,312	(43,918)
5502 Janitorial Services	2,131	2,131	2,131	2,131	2,131	2,131	2,131	2,131	2,131	2,131	2,131	2,131	-	25,573	13,527	(12,047)
5516 Miscellaneous Expense	-	-	514	514	514	514	514	514	514	514	514	514	-	5,138	5,000	(138)
5900 Communications	3,018	3,018	3,018	3,018	3,018	3,018	3,018	3,018	3,018	3,018	3,018	3,018	-	36,219	19,157	(17,061)
5901 Postage and Shipping	-	-	360	360	360	360	360	360	360	360	360	360	-	3,599	1,904	(1,695)
	<b>20,873</b>	<b>22,799</b>	<b>23,673</b>	<b>23,673</b>	<b>23,673</b>	<b>23,673</b>	<b>23,673</b>	<b>23,673</b>	<b>23,673</b>	<b>23,673</b>	<b>23,673</b>	<b>23,673</b>	-	<b>280,402</b>	<b>150,597</b>	<b>(129,806)</b>
<b>Facilities, Repairs and Other Leases</b>																
5601 Rent	122,533	122,533	122,533	122,533	122,533	122,533	122,533	122,533	122,533	122,533	122,533	122,533	-	1,470,392	774,306	(696,085)
5602 Additional Rent	1,636	1,636	1,636	1,636	1,636	1,636	1,636	1,636	1,636	1,636	1,636	1,636	-	19,633	10,385	(9,249)
5603 Equipment Leases	3,600	3,600	3,600	3,600	3,600	3,600	3,600	3,600	3,600	3,600	3,600	3,600	-	43,198	22,849	(20,349)
5604 Other Leases	303	303	303	303	303	303	303	303	303	303	303	303	-	3,639	1,925	(1,714)
5610 Repairs and Maintenance	2,587	2,587	2,587	2,587	2,587	2,587	2,587	2,587	2,587	2,587	2,587	2,587	-	31,043	16,419	(14,623)
	<b>130,659</b>	<b>130,659</b>	<b>130,659</b>	<b>130,659</b>	<b>130,659</b>	<b>130,659</b>	<b>130,659</b>	<b>130,659</b>	<b>130,659</b>	<b>130,659</b>	<b>130,659</b>	<b>130,659</b>	-	<b>1,567,905</b>	<b>825,884</b>	<b>(742,020)</b>
<b>Professional/Consulting Services</b>																
5801 IT	10,256	10,256	10,256	10,256	10,256	10,256	10,256	10,256	10,256	10,256	10,256	10,256	-	123,067	65,094	(57,973)
5804 Professional Development	-	-	2,534	2,534	2,534	2,534	2,534	2,534	2,534	2,534	2,534	2,534	-	25,342	13,404	(11,938)
5805 General Consulting	-	-	5,738	5,738	5,738	5,738	5,738	5,738	5,738	5,738	5,738	5,738	-	57,385	30,353	(27,032)
5806 Special Activities/Field Trips	-	-	-	-	-	-	-	18,293	18,293	18,293	-	-	-	54,879	29,027	(25,852)
5808 Printing	-	-	1,754	1,754	1,754	1,754	1,754	1,754	1,754	1,754	1,754	1,754	-	17,541	9,278	(8,263)
5809 Other taxes and fees	-	-	1,252	1,252	1,252	1,252	1,252	1,252	1,252	1,252	1,252	1,252	-	12,516	6,620	(5,896)
5811 Management Fee	86,981	86,981	86,981	86,981	86,981	86,981	86,981	86,981	86,981	86,981	86,981	86,981	-	1,043,770	566,323	(477,447)
5812 District Oversight Fee	-	2,853	4,406	4,527	4,409	4,409	4,527	4,409	10,327	8,928	8,514	8,514	8,730	74,555	40,452	(34,103)
5814 SPED Encroachment	-	1,153	1,153	2,076	2,076	2,076	2,076	2,076	2,076	2,076	2,076	2,076	4,001	24,992	12,164	(12,828)
5815 Public Relations/Recruitment	-	-	654	654	654	654	654	654	654	654	654	654	-	6,539	6,364	(175)
	<b>97,236</b>	<b>101,242</b>	<b>114,728</b>	<b>115,772</b>	<b>115,654</b>	<b>115,654</b>	<b>115,772</b>	<b>133,947</b>	<b>139,865</b>	<b>138,465</b>	<b>119,759</b>	<b>119,759</b>	<b>12,731</b>	<b>1,440,585</b>	<b>779,078</b>	<b>(661,507)</b>
<b>Depreciation</b>																
6900 Depreciation Expense	1,006	1,006	1,006	1,006	1,006	1,006	1,006	1,006	1,006	1,006	1,006	1,006	-	12,073	11,750	(323)
	1,006	1,006	1,006	1,006	1,006	1,006	1,006	1,006	1,006	1,006	1,006	1,006	-	12,073	11,750	(323)
<b>Interest</b>																
7438 Interest Expense	2,042	4,667	7,000	8,458	8,458	9,625	7,000	8,750	7,583	4,375	3,500	2,917	-	74,375	42,001	(32,374)
	2,042	4,667	7,000	8,458	8,458	9,625	7,000	8,750	7,583	4,375	3,500	2,917	-	74,375	42,001	(32,374)
<b>Total Expenses</b>	<b>375,571</b>	<b>826,328</b>	<b>873,989</b>	<b>876,491</b>	<b>876,373</b>	<b>857,252</b>	<b>819,648</b>	<b>837,908</b>	<b>839,326</b>	<b>833,053</b>	<b>813,472</b>	<b>812,889</b>	<b>12,731</b>	<b>9,655,031</b>	<b>6,520,767</b>	<b>(3,134,264)</b>
<b>Monthly Surplus (Deficit)</b>	<b>(375,571)</b>	<b>(520,101)</b>	<b>(374,872)</b>	<b>(375,148)</b>	<b>(66,075)</b>	<b>(172,406)</b>	<b>24,000</b>	<b>(337,417)</b>	<b>279,525</b>	<b>294,436</b>	<b>248,493</b>	<b>205,266</b>	<b>1,185,714</b>	<b>15,843</b>	<b>(1,133,282)</b>	<b>1,149,125</b>
<b>Cash Flow Adjustments</b>																
Monthly Surplus (Deficit)	(375,571)	(520,101)	(374,872)	(375,148)	(66,075)	(172,406)	24,000	(337,417)	279,525	294,436	248,493	205,266	1,185,714	15,843		
Cash flows from operating activities																
Depreciation/Amortization	1,006	1,006	1,006	1,006	1,006	1,006	1,006	1,006	1,006	1,006	1,006	1,006	-	12,073		
Public Funding Receivables	365,881	-	1,375	-	79,630	63,920	87,808	-	-	-	-	-	(1,198,446)	(599,831)		
Grants and Contributions Rec.	-	-	-	-	-	-	-	-	-	-	-	-	-			
Due To/From Related Parties	-	-	-	-	-	-	-	-	-	-	-	-	-			
Prepaid Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-			
Other Assets	-	-	-	-	-	-	-	-	-	-	-	-	-			
Accounts Payable	(5,867)	-	-	-	-	-	-	-	-	-	-	-	12,731	6,864		
Accrued Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-			
Other Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-			
Deferred Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-			
Cash flows from investing activities																
Purchases of Prop. And Equip.	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	-	-	-	-	-	-	-	(30,000)		
Notes Receivable	-	-	-	-	-	-	-	-	-	-	-	-	-			
Cash flows from financing activities																
Proceeds from Factoring	-	450,000	400,000	250,000	-	200,000	-	300,000	-	-	-	-	-	1,600,000		
Payments on Factoring	-	-	-	-	-	-	(450,000)	-	(200,000)	(550,000)	(150,000)	(100,000)	-	(1,450,000)		
Proceeds(Payments) on Debt	-	-	-	-	-	-	-	-	-	-	-	-	-			
<b>Total Change in Cash</b>	<b>(19,550)</b>	<b>(74,095)</b>	<b>22,508</b>	<b>(129,142)</b>	<b>9,561</b>	<b>87,520</b>	<b>(337,185)</b>	<b>(36,411)</b>	<b>80,531</b>	<b>(254,558)</b>	<b>99,499</b>	<b>106,272</b>				
Cash, Beginning of Month	(1,514,279)	(1,533,829)	(1,607,924)	(1,585,416)	(1,714,558)	(1,704,997)	(1,617,477)	(1,954,663)	(1,991,073)	(1,910,542)	(2,165,100)	(2,065,601)				
<b>Cash, End of Month</b>	<b>(1,533,829)</b>	<b>(1,607,924)</b>	<b>(1,585,416)</b>	<b>(1,714,558)</b>	<b>(1,704,997)</b>	<b>(1,617,477)</b>	<b>(1,954,663)</b>	<b>(1,991,073)</b>	<b>(1,910,542)</b>	<b>(2,165,100)</b>	<b>(2,065,601)</b>	<b>(1,959,329)</b>				









# FY26-27 Budget: Navigator - Support Office

## Monthly Cash Flow/Forecast FY26-27

Revised 4/8/26

Actuals Through:

ADA = 0.00

	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.)
5603 Equipment Leases	1,408	1,408	1,408	1,408	1,408	1,408	1,408	1,408	1,408	1,408	1,408	1,408	-	16,900	16,900	-
5610 Repairs and Maintenance	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	-	24,000	24,000	-
	6,889	6,889	6,889	6,889	6,889	6,889	6,889	6,889	6,889	6,889	6,889	6,889	-	82,670	82,670	-
<b>Professional/Consulting Services</b>																
5801 IT	4,576	4,576	4,576	4,576	4,576	4,576	4,576	4,576	4,576	4,576	4,576	4,576	-	54,915	54,915	-
5802 Audit & Taxes	-	-	-	40,100	40,100	40,100	-	-	-	-	-	-	-	120,300	120,300	-
5803 Legal	15,967	15,967	15,967	15,967	15,967	15,967	15,967	15,967	15,967	15,967	15,967	15,967	-	191,600	191,600	-
5804 Professional Development	-	-	7,990	7,990	7,990	7,990	7,990	7,990	7,990	7,990	7,990	7,990	-	79,900	79,900	-
5805 General Consulting	-	-	86,500	86,500	86,500	86,500	86,500	86,500	86,500	86,500	86,500	86,500	-	865,000	865,000	-
5807 Bank Charges	-	-	800	800	800	800	800	800	800	800	800	800	-	8,000	8,000	-
5808 Printing	-	-	113	113	113	113	113	113	113	113	113	113	-	1,132	1,132	-
5809 Other taxes and fees	-	-	8,500	8,500	8,500	8,500	8,500	8,500	8,500	8,500	8,500	8,500	-	85,000	85,000	-
5810 Payroll Service Fee	5,467	5,467	5,467	5,467	5,467	5,467	5,467	5,467	5,467	5,467	5,467	5,467	-	65,600	65,600	-
5811 Management Fee	63,825	63,825	63,825	63,825	63,825	63,825	63,825	63,825	63,825	63,825	63,825	63,825	-	765,898	765,898	-
5815 Public Relations/Recruitment	-	-	11,040	11,040	11,040	11,040	11,040	11,040	11,040	11,040	11,040	11,040	-	110,400	110,400	-
	89,834	89,834	204,778	244,878	244,878	244,878	204,778	204,778	204,778	204,778	204,778	204,778	-	2,347,745	2,347,745	-
<b>Depreciation</b>																
6900 Depreciation Expense	542	542	542	542	542	542	542	542	542	542	542	542	-	6,500	6,500	-
	542	542	542	542	542	542	542	542	542	542	542	542	-	6,500	6,500	-
<b>Interest</b>																
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenses</b>	<b>270,229</b>	<b>481,045</b>	<b>612,754</b>	<b>652,854</b>	<b>652,854</b>	<b>652,814</b>	<b>612,005</b>	<b>611,193</b>	<b>609,567</b>	<b>608,754</b>	<b>608,754</b>	<b>608,754</b>	-	<b>6,981,577</b>	<b>6,981,577</b>	-
<b>Monthly Surplus (Deficit)</b>	<b>287,834</b>	<b>77,018</b>	<b>(54,690)</b>	<b>(94,790)</b>	<b>(94,790)</b>	<b>205,250</b>	<b>(53,942)</b>	<b>(53,129)</b>	<b>(51,504)</b>	<b>(50,691)</b>	<b>(50,691)</b>	<b>(50,691)</b>	<b>(0)</b>	<b>15,184</b>	<b>15,184</b>	-
<b>Cash Flow Adjustments</b>																
Monthly Surplus (Deficit)	287,834	77,018	(54,690)	(94,790)	(94,790)	205,250	(53,942)	(53,129)	(51,504)	(50,691)	(50,691)	(50,691)	(0)	15,184		
Cash flows from operating activities																
Depreciation/Amortization	542	542	542	542	542	542	542	542	542	542	542	542	-	6,500		
Public Funding Receivables	-	-	(220)	-	-	-	435,561	-	-	-	-	-	0	435,341		
Grants and Contributions Rec.	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Due To/From Related Parties	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Prepaid Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Other Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Accounts Payable	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Accrued Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Other Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Deferred Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Cash flows from investing activities																
Purchases of Prop. And Equip.	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Notes Receivable	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Cash flows from financing activities																
Proceeds from Factoring	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Payments on Factoring	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Proceeds(Payments) on Debt	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
<b>Total Change in Cash</b>	<b>288,376</b>	<b>77,560</b>	<b>(54,368)</b>	<b>(94,249)</b>	<b>(94,249)</b>	<b>205,791</b>	<b>382,161</b>	<b>(52,587)</b>	<b>(50,962)</b>	<b>(50,149)</b>	<b>(50,149)</b>	<b>(50,149)</b>				
<b>Cash, Beginning of Month</b>	<b>4,010,120</b>	<b>4,298,495</b>	<b>4,376,055</b>	<b>4,321,687</b>	<b>4,227,438</b>	<b>4,133,189</b>	<b>4,338,981</b>	<b>4,721,141</b>	<b>4,668,554</b>	<b>4,617,592</b>	<b>4,567,443</b>	<b>4,517,294</b>				
<b>Cash, End of Month</b>	<b>4,298,495</b>	<b>4,376,055</b>	<b>4,321,687</b>	<b>4,227,438</b>	<b>4,133,189</b>	<b>4,338,981</b>	<b>4,721,141</b>	<b>4,668,554</b>	<b>4,617,592</b>	<b>4,567,443</b>	<b>4,517,294</b>	<b>4,467,145</b>				





## FY26-27 Budget: Navigator - Support Office

### Monthly Cash Flow/Forecast FY27-28

Revised 4/8/26

ADA = 0.00

	Jul-27	Aug-27	Sep-27	Oct-27	Nov-27	Dec-27	Jan-28	Feb-28	Mar-28	Apr-28	May-28	Jun-28	Year-End Accruals	Annual Forecast	Prior Year Forecast	Favorable / (Unfav.)
<b>Professional/Consulting Services</b>	6,991	6,991	6,991	6,991	6,991	6,991	6,991	6,991	6,991	6,991	6,991	6,991	-	<b>83,891</b>	<b>82,670</b>	<b>(1,221)</b>
5801 IT	4,702	4,702	4,702	4,702	4,702	4,702	4,702	4,702	4,702	4,702	4,702	4,702	-	56,426	54,915	(1,510)
5802 Audit & Taxes	-	-	-	41,203	41,203	41,203	-	-	-	-	-	-	-	123,608	120,300	(3,308)
5803 Legal	16,406	16,406	16,406	16,406	16,406	16,406	16,406	16,406	16,406	16,406	16,406	16,406	-	196,869	191,600	(5,269)
5804 Professional Development	-	-	8,210	8,210	8,210	8,210	8,210	8,210	8,210	8,210	8,210	8,210	-	82,097	79,900	(2,197)
5805 General Consulting	-	-	88,879	88,879	88,879	88,879	88,879	88,879	88,879	88,879	88,879	88,879	-	888,788	865,000	(23,788)
5807 Bank Charges	-	-	822	822	822	822	822	822	822	822	822	822	-	8,220	8,000	(220)
5808 Printing	-	-	116	116	116	116	116	116	116	116	116	116	-	1,163	1,132	(31)
5809 Other taxes and fees	-	-	8,734	8,734	8,734	8,734	8,734	8,734	8,734	8,734	8,734	8,734	-	87,338	85,000	(2,338)
5810 Payroll Service Fee	5,617	5,617	5,617	5,617	5,617	5,617	5,617	5,617	5,617	5,617	5,617	5,617	-	67,404	65,600	(1,804)
5811 Management Fee	72,145	72,145	72,145	72,145	72,145	72,145	72,145	72,145	72,145	72,145	72,145	72,145	-	865,745	765,898	(99,847)
5815 Public Relations/Recruitment	-	-	11,344	11,344	11,344	11,344	11,344	11,344	11,344	11,344	11,344	11,344	-	113,436	110,400	(3,036)
	<u>98,870</u>	<u>98,870</u>	<u>216,974</u>	<u>258,177</u>	<u>258,177</u>	<u>258,177</u>	<u>216,974</u>	<u>216,974</u>	<u>216,974</u>	<u>216,974</u>	<u>216,974</u>	<u>216,974</u>	-	<u>2,491,093</u>	<u>2,347,745</u>	<u>(143,348)</u>
<b>Depreciation</b>																
6900 Depreciation Expense	557	557	557	557	557	557	557	557	557	557	557	557	-	6,679	6,500	(179)
	<u>557</u>	<u>557</u>	<u>557</u>	<u>557</u>	<u>557</u>	<u>557</u>	<u>557</u>	<u>557</u>	<u>557</u>	<u>557</u>	<u>557</u>	<u>557</u>	-	<u>6,679</u>	<u>6,500</u>	<u>(179)</u>
<b>Interest</b>																
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Expenses</b>	<b>284,116</b>	<b>500,729</b>	<b>636,060</b>	<b>677,263</b>	<b>677,263</b>	<b>677,222</b>	<b>635,202</b>	<b>634,389</b>	<b>632,763</b>	<b>631,950</b>	<b>631,950</b>	<b>631,950</b>	-	<b>7,250,858</b>	<b>6,981,577</b>	<b>(269,281)</b>
<b>Monthly Surplus (Deficit)</b>	<b>115,925</b>	<b>(100,688)</b>	<b>573,362</b>	<b>(277,222)</b>	<b>(277,222)</b>	<b>832,201</b>	<b>(235,161)</b>	<b>(234,348)</b>	<b>576,659</b>	<b>(231,909)</b>	<b>(231,909)</b>	<b>577,472</b>	-	<b>1,087,158</b>	<b>15,184</b>	<b>1,071,974</b>
<b>Cash Flow Adjustments</b>																
Monthly Surplus (Deficit)	115,925	(100,688)	573,362	(277,222)	(277,222)	832,201	(235,161)	(234,348)	576,659	(231,909)	(231,909)	577,472	-	1,087,158		
Cash flows from operating activities																
Depreciation/Amortization	557	557	557	557	557	557	557	557	557	557	557	557	-	6,679		
Public Funding Receivables	0	-	-	-	0	(0)	0	-	-	-	-	-	-	(0)		
Grants and Contributions Rec.	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Due To/From Related Parties	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Prepaid Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Other Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Accounts Payable	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Accrued Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Other Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Deferred Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Cash flows from investing activities																
Purchases of Prop. And Equip.	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Notes Receivable	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Cash flows from financing activities																
Proceeds from Factoring	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Payments on Factoring	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Proceeds(Payments) on Debt	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
<b>Total Change in Cash</b>	<b>116,481</b>	<b>(100,132)</b>	<b>573,919</b>	<b>(276,665)</b>	<b>(276,665)</b>	<b>832,757</b>	<b>(234,605)</b>	<b>(233,792)</b>	<b>577,216</b>	<b>(231,353)</b>	<b>(231,353)</b>	<b>578,028</b>				
Cash, Beginning of Month	4,467,145	4,583,626	4,483,494	5,057,413	4,780,748	4,504,083	5,336,840	5,102,235	4,868,444	5,445,659	5,214,306	4,982,953				
<b>Cash, End of Month</b>	<b>4,583,626</b>	<b>4,483,494</b>	<b>5,057,413</b>	<b>4,780,748</b>	<b>4,504,083</b>	<b>5,336,840</b>	<b>5,102,235</b>	<b>4,868,444</b>	<b>5,445,659</b>	<b>5,214,306</b>	<b>4,982,953</b>	<b>5,560,982</b>				

FY26-27 Budget: Navigator - Support Office

Monthly Cash Flow/Forecast FY28-29

Revised 4/8/26

ADA = 0.00



	Jul-28	Aug-28	Sep-28	Oct-28	Nov-28	Dec-28	Jan-29	Feb-29	Mar-29	Apr-29	May-29	Jun-29	Year-End Accruals	Annual Forecast	Prior Year Forecast	Favorable / (Unfav.)	
<b>Revenues</b>															<b>ADA = 0.00</b>		
<b>State Aid - Revenue Limit</b>															-	-	-
<b>Federal Revenue</b>																	
8294 Title V, Part B - PCSG	-	-	588,881	-	-	588,881	-	-	588,881	-	-	588,881	-	2,355,524	3,237,525	(882,002)	
	-	-	588,881	-	-	588,881	-	-	588,881	-	-	588,881	-	2,355,524	3,237,525	(882,002)	
<b>Other State Revenue</b>															-	-	-
<b>Other Local Revenue</b>																	
8690 Other Local Revenue	464,093	464,093	464,093	464,093	464,093	464,093	464,093	464,093	464,093	464,093	464,093	464,093	-	5,569,121	4,800,492	768,629	
8699 School Fundraising	-	-	-	-	-	250,000	-	-	-	-	-	-	-	250,000	300,000	(50,000)	
	464,093	464,093	464,093	464,093	464,093	714,093	464,093	464,093	464,093	464,093	464,093	464,093	-	5,819,121	5,100,492	718,629	
<b>Total Revenue</b>	<b>464,093</b>	<b>464,093</b>	<b>1,052,974</b>	<b>464,093</b>	<b>464,093</b>	<b>1,302,974</b>	<b>464,093</b>	<b>464,093</b>	<b>1,052,974</b>	<b>464,093</b>	<b>464,093</b>	<b>1,052,974</b>	-	<b>8,174,644</b>	<b>8,338,017</b>	<b>(163,372)</b>	
<b>Expenses</b>																	
<b>Certificated Salaries</b>																	
1100 Teachers' Salaries	-	8,018	8,018	8,018	8,018	8,018	8,018	8,018	8,018	8,018	8,018	8,018	-	88,196	85,894	(2,302)	
1200 Pupil Support Salaries	-	11,287	11,287	11,287	11,287	11,287	11,287	11,287	11,287	11,287	11,287	11,287	-	124,155	120,915	(3,241)	
1300 Administrators' Salaries	109,998	109,998	109,998	109,998	109,998	109,998	109,998	109,998	109,998	109,998	109,998	109,998	-	1,319,976	1,285,524	(34,452)	
	109,998	129,303	129,303	129,303	129,303	129,303	129,303	129,303	129,303	129,303	129,303	129,303	-	1,532,328	1,492,333	(39,995)	
<b>Classified Salaries</b>																	
2200 Support Salaries	-	76,670	76,670	76,670	76,670	76,670	76,670	76,670	76,670	76,670	76,670	76,670	-	843,365	821,352	(22,012)	
2300 Classified Administrators' Salaries	-	36,104	36,104	36,104	36,104	36,104	36,104	36,104	36,104	36,104	36,104	36,104	-	397,143	386,777	(10,366)	
2400 Clerical and Office Staff Salaries	-	5,186	5,186	5,186	5,186	5,186	5,186	5,186	5,186	5,186	5,186	5,186	-	57,041	55,552	(1,489)	
2900 Other Classified Salaries	-	50,907	50,907	50,907	50,907	50,907	50,907	50,907	50,907	50,907	50,907	50,907	-	559,979	545,363	(14,616)	
	-	168,866	168,866	168,866	168,866	168,866	168,866	168,866	168,866	168,866	168,866	168,866	-	1,857,528	1,809,045	(48,482)	
<b>Benefits</b>																	
3101 STRS	21,010	24,697	24,697	24,697	24,697	24,697	24,697	24,697	24,697	24,697	24,697	24,697	-	292,675	285,036	(7,639)	
3301 OASDI	-	10,470	10,470	10,470	10,470	10,470	10,470	10,470	10,470	10,470	10,470	10,470	-	115,167	112,161	(3,006)	
3311 Medicare	1,595	4,323	4,323	4,323	4,323	4,323	4,323	4,323	4,323	4,323	4,323	4,323	-	49,153	47,870	(1,283)	
3401 Health and Welfare	19,430	19,430	19,430	19,430	19,430	19,430	19,430	19,430	19,430	19,430	19,430	19,430	-	233,163	227,078	(6,086)	
3501 State Unemployment	813	813	813	813	813	813	4,065	3,252	1,626	813	813	813	-	16,260	16,258	(2)	
3601 Workers' Compensation	1,540	4,174	4,174	4,174	4,174	4,174	4,174	4,174	4,174	4,174	4,174	4,174	-	47,458	46,219	(1,239)	
	44,388	63,908	63,908	63,908	63,908	63,908	67,160	66,347	64,721	63,908	63,908	63,908	-	753,876	734,621	(19,254)	
<b>Books and Supplies</b>																	
4200 Books and Other Materials	42	42	42	42	42	-	-	-	-	-	-	-	-	211	206	(6)	
4302 School Supplies	1,398	1,398	1,398	1,398	1,398	1,398	1,398	1,398	1,398	1,398	1,398	1,398	-	16,775	16,337	(438)	
4305 Software	13,496	13,496	13,496	13,496	13,496	13,496	13,496	13,496	13,496	13,496	13,496	13,496	-	161,948	157,721	(4,227)	
4310 Office Expense	2,145	2,145	2,145	2,145	2,145	2,145	2,145	2,145	2,145	2,145	2,145	2,145	-	25,743	25,071	(672)	
4311 Business Meals	2,251	2,251	2,251	2,251	2,251	2,251	2,251	2,251	2,251	2,251	2,251	2,251	-	27,009	26,304	(705)	
4312 School Fundraising	211	211	211	211	211	211	211	211	211	211	211	211	-	2,532	2,466	(66)	
4400 Noncapitalized Equipment	-	4,177	4,177	4,177	4,177	4,177	-	-	-	-	-	-	-	20,887	20,342	(545)	
4700 Food Services	-	29	29	29	29	29	29	29	29	29	29	29	-	317	308	(8)	
	19,543	23,749	23,749	23,749	23,749	23,707	19,529	19,529	19,529	19,529	19,529	19,529	-	255,422	248,755	(6,667)	
<b>Subagreement Services</b>																	
5105 Security	-	48	48	48	48	48	48	48	48	48	48	48	-	528	514	(14)	
5106 Other Educational Consultants	-	-	16,585	16,585	16,585	16,585	16,585	16,585	16,585	16,585	16,585	16,585	-	165,852	161,523	(4,329)	
	-	48	16,633	16,633	16,633	16,633	16,633	16,633	16,633	16,633	16,633	16,633	-	166,379	162,037	(4,343)	
<b>Operations and Housekeeping</b>																	
5201 Auto and Travel	-	10,474	10,474	10,474	10,474	10,474	10,474	10,474	10,474	10,474	10,474	10,474	-	115,210	112,203	(3,007)	
5300 Dues & Memberships	1,345	1,345	1,345	1,345	1,345	1,345	1,345	1,345	1,345	1,345	1,345	1,345	-	16,142	15,721	(421)	
5400 Insurance	6,330	6,330	6,330	6,330	6,330	6,330	6,330	6,330	6,330	6,330	6,330	6,330	-	75,963	73,980	(1,983)	
5501 Utilities	501	501	501	501	501	501	501	501	501	501	501	501	-	6,014	5,857	(157)	
5502 Janitorial Services	123	123	123	123	123	123	123	123	123	123	123	123	-	1,477	1,439	(39)	
5516 Miscellaneous Expense	-	-	42	42	42	42	42	42	42	42	42	42	-	422	411	(11)	
5900 Communications	211	211	211	211	211	211	211	211	211	211	211	211	-	2,530	2,464	(66)	
5901 Postage and Shipping	-	-	1,061	1,061	1,061	1,061	1,061	1,061	1,061	1,061	1,061	1,061	-	10,606	10,329	(277)	
	8,510	18,984	20,087	20,087	20,087	20,087	20,087	20,087	20,087	20,087	20,087	20,087	-	228,363	222,403	(5,960)	
<b>Facilities, Repairs and Other Leases</b>																	
5601 Rent	3,189	3,189	3,189	3,189	3,189	3,189	3,189	3,189	3,189	3,189	3,189	3,189	-	38,270	38,270	-	
5602 Additional Rent	308	308	308	308	308	308	308	308	308	308	308	308	-	3,693	3,596	(96)	
5603 Equipment Leases	1,486	1,486	1,486	1,486	1,486	1,486	1,486	1,486	1,486	1,486	1,486	1,486	-	17,830	17,365	(465)	
5610 Repairs and Maintenance	2,110	2,110	2,110	2,110	2,110	2,110	2,110	2,110	2,110	2,110	2,110	2,110	-	25,321	24,660	(661)	





## 2026-27 Draft Budget Programmatic Narrative

# Executive Summary

---

1. FY 2026-27 looks like another challenging year, but our budgeting data has improved with our increase focus on enrollment accuracy and forecasting support from Charter Impact
2. Enrollment is estimated now, but will be updated following our 4/18 lotteries
3. We are reducing spending on each school site at the same time as increasing both grade-level cohesion and collaboration
4. WHY our Base Site Program will work: unified focus on ALL students, doubling down on Tier 1 educational success to reduce later intervention needs
5. We need to reduce spending in the Support Office and more cutting is required prior to June
6. Enrollment in our Orange County School is still unknown, but this sensitivity analysis will help with decision making over the next 60 days
7. Charter Impact will address the financial details



# FY 2026-27 looks like another challenging year, but our budgeting data has improved with our increase focus on enrollment accuracy and forecasting support from Charter Impact

---

Although inflation has increased our expenses faster and higher than the CA Governor's budget COLA of 2.41% on some revenues, we believe we must do a 2% COLA for all staff even though it will mean deeper cuts overall. Inflation is impacting everyone.

Prior to June, we will need to find deeper cuts in the Support Office budget to ensure we can maintain a sustainable budget over time despite strong grant funding for our growth work. We also need to build larger reserves to address potential unknowns.

The June budget we bring to you for approval will include the Governor's May Revision and an updated 2025-26 year-end forecast. Consultation with CSGF regarding the timing of their growth grant since this current draft was developed will be included in the June budget. Those changes improve the Orange Prep School fiscal outlook while increasing pressure on the Support Office due to revenue recognition timing.

In 2025-26, overly optimistic enrollment estimates led to severe school site budget challenges at WPS and HC. For the 2026-27 budget, enrollment estimates are driven by realistic expectations supported by our lottery applications.



## Enrollment is estimated now, but will be updated following our 4/18 lotteries

School	2025-26 Actual	2026-27 Budgeted	Available Seats (Estimated)	2026-27 Lottery Intent to Enrolls (4/13/2026)
GPS	613	601	68	370
HC	251	252	37	177
HPS	565	564	80	160
WPS*	553	570	86	137
OPS**	NA	250	250	54
Total	1,982	2,237	521	898

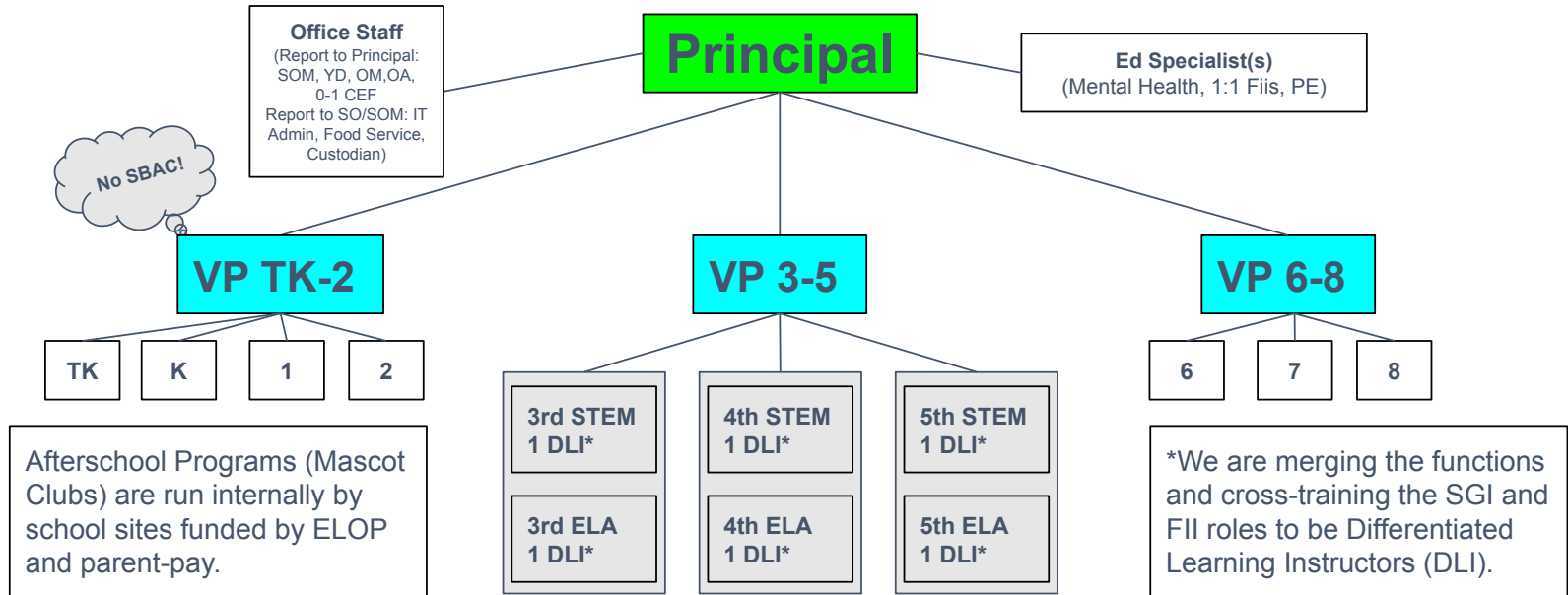
\*WPS TK Intent to Enrolls remain 17 below goal of 60 to add a third TK.

\*\*Orange Prep enrollment has been impacted by facilities uncertainty and OC late decision culture. The lottery was in January, so admission is now on a rolling basis. See later slide regarding the sensitivity analysis.



# We are reducing spending on each school site at the same time as increasing both grade-level cohesion and collaboration

## Navigator Base Program



4 adults per grade-level (TK-8), with modified approach at HC due to smaller size, and 6 for TK at WPS if 3 cohorts



## WHY our Base Site Program will work: unified focus on all students, doubling down on Tier 1 educational success to reduce later intervention needs

---

- **Ed Specialists become fully integrated within the leadership team:**
  - Supports like SPED, mental health, and interventions are fully integrated into the school's instructional vision
- **Improved grade level teamwork:**
  - Unified grade level teams working collaboratively to meet all students' needs, including IEP requirements
- **Faster, more responsive decision making:**
  - Principals can immediately adjust staffing, interventions, and supports based on real-time student data
- **Financial sustainability:**
  - Need to rebuild our model in a way that is financially sustainable



# We need to reduce spending in the Support Office, and more cutting is required prior to June to establish ongoing sustainability

Primary Revenue Sources	Support Office Functions
14% LCFF	Basic operational support for all schools
Non-Growth Specialty Funding (e.g. ELOP, Arts, Special Education, non-Growth/non-site specific philanthropy)	Specialized programs and support
US Dept of Ed Growth Grant	Centralized growth efforts
CSGF Operations Capacity Building Grant	Funding regional and site specific expenses prior to school opening
Other Growth Grants	Subsidizing new school budgets prior to break even (2-3 years)



# Enrollment in our Orange Prep School is still unknown, but this sensitivity analysis will help with decision making over the next 60 days

The two primary revenue drivers are the number of students enrolled and the percentage of the students eligible for free or reduced price meals (UPP) or other compensatory funding. 80% of recruits so far are UPP eligible.

Consolidated Net Position Modeling					
UPP	Current (250 enrolled)	No 2nd (200 enrolled)	No 9th (190 Enrolled)	No 2nd & 9th (140 Enrolled)	
85%	\$ 528,661.31	\$ 234,226.67	\$ 26,375.68	\$ (268,058.97)	
75%	\$ 325,851.31	\$ 70,790.37	\$ (123,244.72)	\$ (378,305.67)	
65%	\$ 123,042.16	\$ (92,645.93)	\$ (272,865.12)	\$ (488,552.37)	

This sensitivity analysis tests how various levels of enrollment/UPP impact the overall ability of Navigator to meet reserve and covenant tests.



# Charter Impact will address the financial details

---

See next presentation



# Thank You!



**Navigator Schools**

Charting a new course in education

Caprice Young, Ed.D.

CEO and Superintendent

(831)833-6627

[Caprice.Young@navigatorschools.org](mailto:Caprice.Young@navigatorschools.org)

# Coversheet

## Orange County Prep 2026–27 Budget

**Section:** II. Business and Finance  
**Item:** C. Orange County Prep 2026–27 Budget  
**Purpose:** Vote  
**Submitted by:**  
**Related Material:** FY27-OCP-Budget-3.10.26-10yr.pdf

# FY26-27 Orange County Prep Petition Budget

## Multi-Year Forecast

Revised 2/21/26



	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36
	Prior Year	Budget	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast
<b>Assumptions</b>											
State COLA	n/a	2.41%	3.06%	3.34%	3.14%	3.18%	3.18%	3.18%	3.18%	3.18%	3.18%
Other Revenue COLA	n/a	n/a	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Expense COLA	n/a	3.08%	2.75%	2.68%	2.74%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Enrollment		250.00	460.00	720.00	900.00	1,020.00	1,080.00	1,080.00	1,080.00	1,080.00	1,080.00
Average Daily Attendance	-	235.00	432.40	676.80	846.00	958.80	1,015.20	1,015.20	1,015.20	1,015.20	1,015.20
<b>Revenues</b>											
<b>State Aid - Revenue Limit</b>											
8011 LCFF State Aid	\$ -	\$ 2,590,690	\$ 4,779,272	\$ 7,860,723	\$ 10,300,984	\$ 12,165,937	\$ 13,567,309	\$ 14,198,484	\$ 14,849,917	\$ 15,522,146	\$ 16,215,634
8012 Education Protection Account	-	47,000	86,480	135,360	169,200	191,760	203,040	203,040	203,040	203,040	203,040
8019 State Aid - Prior Year	-	-	-	-	-	-	-	-	-	-	-
8096 In Lieu of Property Taxes	-	1,407,471	2,589,747	4,053,517	5,066,897	5,742,483	6,080,276	6,080,276	6,080,276	6,080,276	6,080,276
	-	4,045,161	7,455,499	12,049,600	15,537,081	18,100,180	19,850,625	20,481,800	21,133,233	21,805,462	22,498,950
<b>Federal Revenue</b>											
8181 Special Education - Entitlement	-	-	35,000	54,783	68,478	77,609	82,174	82,174	82,174	82,174	82,174
8182 Special Education - Discretionary	-	-	-	-	-	-	-	-	-	-	-
8220 Federal Child Nutrition	-	107,927	198,586	310,831	388,539	440,344	466,246	466,246	466,246	466,246	466,246
8290 Title I, Part A - Basic Low Income	-	-	95,630	149,682	187,102	212,049	224,523	224,523	224,523	224,523	224,523
8291 Title II, Part A - Teacher Quality	-	-	10,800	16,904	21,130	23,948	25,357	25,357	25,357	25,357	25,357
8293 Title III - Limited English	-	-	-	-	-	-	-	-	-	-	-
8294 Title V, Part B - PCSG	-	-	-	-	-	-	-	-	-	-	-
8295 Charter Facility Incentive Grant	-	-	-	-	-	-	-	-	-	-	-
8296 Other Federal Revenue	-	1,040,929	694,398	445,213	124,810	-	-	-	-	-	-
8299 Prior Year Federal Revenue	-	-	-	-	-	-	-	-	-	-	-
	-	1,148,856	1,034,414	977,413	790,060	753,950	798,300	798,300	798,300	798,300	798,300
<b>Other State Revenue</b>											
8311 State Special Education	-	221,170	419,406	678,387	874,611	1,022,747	1,117,345	1,152,876	1,189,538	1,227,365	1,266,395
8520 Child Nutrition	-	10,216	19,372	31,334	40,397	47,240	51,609	53,250	54,943	56,691	58,493
8545 School Facilities (SB740)	-	318,519	604,009	722,099	857,582	879,786	923,775	969,964	1,018,462	1,069,385	1,122,854
8550 Mandated Cost	-	-	7,332	14,313	25,185	34,950	41,379	45,363	45,293	45,311	45,311
8560 State Lottery	-	63,920	117,613	184,090	230,112	260,794	276,134	276,134	276,134	276,134	276,134
8598 Prior Year Revenue	-	-	-	-	-	-	-	-	-	-	-
8599 Other State Revenue	-	15,275	476,626	708,127	935,986	1,126,014	1,296,727	1,320,201	1,320,201	1,320,201	1,320,201
	-	629,100	1,644,358	2,338,350	2,963,873	3,371,530	3,706,969	3,817,789	3,904,572	3,995,087	4,089,389
<b>Other Local Revenue</b>											
8634 Food Service Sales	-	-	-	-	-	-	-	-	-	-	-
8650 Lease and Rental Income	-	-	-	-	-	-	-	-	-	-	-
8660 Interest Revenue	-	-	-	-	-	-	-	-	-	-	-
8689 Other Fees and Contracts	-	-	-	-	-	-	-	-	-	-	-
8690 Other Local Revenue	-	431,000	231,000	264,000	198,000	132,000	-	-	-	-	-
8698 ASB Fundraising	-	-	-	-	-	-	-	-	-	-	-
8699 School Fundraising	-	-	-	-	-	-	-	-	-	-	-
	-	431,000	231,000	264,000	198,000	132,000	-	-	-	-	-
<b>Total Revenue</b>	<b>\$ -</b>	<b>\$ 6,254,117</b>	<b>\$ 10,365,271</b>	<b>\$ 15,629,363</b>	<b>\$ 19,489,014</b>	<b>\$ 22,357,659</b>	<b>\$ 24,355,893</b>	<b>\$ 25,097,889</b>	<b>\$ 25,836,105</b>	<b>\$ 26,598,849</b>	<b>\$ 27,386,639</b>

# FY26-27 Orange County Prep Petition Budget

## Multi-Year Forecast

Revised 2/21/26



	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36
	Prior Year	Budget	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast
<b>Expenses</b>											
<b>Certificated Salaries</b>											
1100 Teachers' Salaries	-	970,772	1,223,791	1,781,787	2,266,115	2,616,548	2,980,092	3,198,412	3,262,380	3,327,628	3,394,181
1170 Teachers' Substitute Hours	-	-	-	-	-	-	-	-	-	-	-
1175 Teachers' Extra Duty/Stipends	-	27,483	34,646	50,442	64,154	74,074	84,366	90,547	92,358	94,205	96,089
1200 Pupil Support Salaries	-	305,870	311,988	318,227	324,592	331,084	337,705	344,459	351,349	358,376	365,543
1300 Administrators' Salaries	-	268,190	273,554	469,765	479,160	488,743	498,518	508,489	518,658	529,032	539,612
1900 Other Certificated Salaries	-	-	-	-	-	-	-	-	-	-	-
	-	1,572,315	1,843,978	2,620,222	3,134,021	3,510,450	3,900,682	4,141,907	4,224,745	4,309,240	4,395,425
<b>Classified Salaries</b>											
2100 Instructional Salaries	-	752,711	987,127	1,174,680	1,483,453	1,862,304	2,018,272	2,058,637	2,099,810	2,141,806	2,184,643
2200 Support Salaries	-	229,133	450,450	513,533	580,860	592,477	604,327	616,413	628,742	641,316	654,143
2300 Classified Administrators' Salaries	-	125,000	127,500	379,966	559,314	659,167	672,350	685,797	699,513	713,503	727,773
2400 Clerical and Office Staff Salaries	-	163,098	166,360	169,687	250,331	334,133	340,815	347,631	354,584	361,676	368,909
2900 Other Classified Salaries	-	106,493	254,519	447,180	571,373	662,707	675,961	689,480	703,270	717,335	731,682
	-	1,376,436	1,985,956	2,685,047	3,445,331	4,110,787	4,311,725	4,397,959	4,485,918	4,575,637	4,667,149
<b>Benefits</b>											
3101 STRS	-	300,312	352,200	500,462	598,598	670,496	745,030	791,104	806,926	823,065	839,526
3202 PERS	-	-	-	-	-	-	-	-	-	-	-
3301 OASDI	-	85,339	123,129	166,473	213,611	254,869	267,327	272,673	278,127	283,689	289,363
3311 Medicare	-	42,757	55,534	76,926	95,401	110,508	119,080	123,828	126,305	128,831	131,407
3401 Health and Welfare	-	337,500	506,640	714,869	896,084	1,039,457	1,115,087	1,156,034	1,179,155	1,202,738	1,226,793
3501 State Unemployment	-	24,010	32,830	43,610	52,920	59,780	62,720	63,700	63,700	63,700	63,700
3601 Workers' Compensation	-	41,283	53,619	74,274	92,111	106,697	114,974	119,558	121,949	124,388	126,876
3901 Other Benefits	-	29,488	38,299	53,053	65,794	76,212	82,124	85,399	87,107	88,849	90,626
	-	860,688	1,162,252	1,629,667	2,014,518	2,318,020	2,506,342	2,612,297	2,663,269	2,715,260	2,768,292
<b>Books and Supplies</b>											
4100 Textbooks and Core Curricula	-	42,425	80,208	128,907	165,549	193,251	210,757	217,080	223,592	230,300	237,209
4200 Books and Other Materials	-	625	1,182	1,899	2,439	2,847	3,105	3,199	3,294	3,393	3,495
4302 School Supplies	-	68,307	129,142	207,553	266,549	311,152	339,339	349,519	360,005	370,805	381,929
4305 Software	-	29,396	55,576	89,320	114,710	133,904	146,035	150,416	154,928	159,576	164,363
4310 Office Expense	-	37,022	69,994	112,491	144,467	168,641	183,918	189,436	195,119	200,972	207,001
4311 Business Meals	-	9,174	17,345	27,876	35,800	41,791	45,577	46,944	48,352	49,803	51,297
4312 School Fundraising	-	-	-	-	-	-	-	-	-	-	-
4400 Noncapitalized Equipment	-	284,250	208,800	274,600	220,695	175,780	260,780	218,760	215,320	215,320	215,320
4700 Food Services	-	118,143	223,361	358,978	461,018	538,162	586,913	604,520	622,656	641,335	660,576
	-	589,343	785,608	1,201,626	1,411,228	1,565,529	1,776,424	1,779,873	1,823,266	1,871,505	1,921,190
<b>Subagreement Services</b>											
5101 Nursing	-	-	-	-	-	-	-	-	-	-	-
5102 Special Education	-	48,943	92,532	148,715	190,987	222,946	243,142	250,436	257,949	265,688	273,658
5103 Substitute Teacher	-	-	-	-	-	-	-	-	-	-	-
5104 Transportation	-	35,250	66,644	107,107	137,553	160,570	175,115	180,369	185,780	191,353	197,094
5105 Security	-	14,857	28,088	45,142	57,974	67,675	73,805	76,020	78,300	80,649	83,069
5106 Other Educational Consultants	-	179,672	309,687	497,718	639,195	746,153	813,746	838,159	863,303	889,202	915,878
	-	278,722	496,951	798,683	1,025,709	1,197,344	1,305,809	1,344,983	1,385,333	1,426,893	1,469,700

# FY26-27 Orange County Prep Petition Budget

## Multi-Year Forecast

Revised 2/21/26



	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36
	Prior Year	Budget	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast
<b>Operations and Housekeeping</b>											
5201 Auto and Travel	-	11,207	21,188	34,053	43,733	51,050	55,675	57,345	59,066	60,838	62,663
5300 Dues & Memberships	-	7,226	13,662	21,957	28,198	32,917	35,899	36,976	38,085	39,227	40,404
5400 Insurance	-	43,264	81,794	131,456	168,823	197,073	214,925	221,373	228,014	234,854	241,900
5501 Utilities	-	49,312	93,230	149,836	192,427	224,626	244,975	252,324	259,894	267,691	275,721
5502 Janitorial Services	-	13,527	25,573	41,101	52,784	61,616	67,198	69,214	71,290	73,429	75,632
5516 Miscellaneous Expense	-	-	-	-	-	-	-	-	-	-	-
5531 ASB Fundraising Expense	-	-	-	-	-	-	-	-	-	-	-
5900 Communications	-	19,157	36,219	58,209	74,755	87,264	95,169	98,025	100,965	103,994	107,114
5901 Postage and Shipping	-	1,904	3,599	5,784	7,428	8,671	9,456	9,740	10,032	10,333	10,643
	-	145,597	275,265	442,396	568,147	663,217	723,297	744,996	767,346	790,366	814,077
<b>Facilities, Repairs and Other Leases</b>											
5601 Rent	-	866,640	1,562,271	1,069,777	1,270,492	1,303,386	1,368,555	1,436,983	1,508,832	1,584,274	1,663,488
5602 Additional Rent	-	10,385	19,633	31,554	40,523	47,304	51,589	53,137	54,731	56,373	58,064
5603 Equipment Leases	-	22,849	43,198	69,427	89,162	104,081	113,510	116,915	120,423	124,035	127,756
5604 Other Leases	-	1,925	3,639	5,848	7,510	8,767	9,561	9,848	10,144	10,448	10,761
5605 Real/Personal Property Taxes	-	-	-	-	-	-	-	-	-	-	-
5610 Repairs and Maintenance	-	16,419	31,043	49,891	64,072	74,793	81,569	84,016	86,536	89,132	91,806
	-	918,218	1,659,783	1,226,496	1,471,758	1,538,332	1,624,784	1,700,899	1,780,666	1,864,262	1,951,876
<b>Professional/Consulting Services</b>											
5801 IT	-	16,438	31,078	49,948	64,145	74,879	81,662	84,112	86,635	89,234	91,912
5802 Audit & Taxes	-	-	-	-	-	-	-	-	-	-	-
5803 Legal	-	-	-	-	-	-	-	-	-	-	-
5804 Professional Development	-	13,404	25,342	40,729	52,307	61,059	66,591	68,588	70,646	72,765	74,948
5805 General Consulting	-	30,353	57,385	92,227	118,442	138,261	150,786	155,310	159,969	164,768	169,711
5806 Special Activities/Field Trips	-	29,027	54,879	88,199	113,270	132,224	144,202	148,528	152,984	157,573	162,300
5807 Bank Charges	-	-	-	-	-	-	-	-	-	-	-
5808 Printing	-	9,278	17,541	28,191	36,204	42,262	46,090	47,473	48,897	50,364	51,875
5809 Other taxes and fees	-	6,620	12,516	20,115	25,832	30,155	32,887	33,873	34,889	35,936	37,014
5810 Payroll Service Fee	-	-	-	-	-	-	-	-	-	-	-
5811 Management Fee	-	202,258	1,043,770	1,686,944	2,175,191	2,534,025	2,779,088	2,867,452	2,958,653	3,052,765	3,149,853
5812 District Oversight Fee	-	40,452	74,555	120,496	155,371	181,002	198,506	204,818	211,332	218,055	224,990
5813 County Fees	-	-	-	-	-	-	-	-	-	-	-
5814 SPED Encroachment	-	12,164	24,992	40,324	51,870	60,520	65,974	67,928	69,944	72,025	74,171
5815 Public Relations/Recruitment	-	6,364	6,539	6,714	6,898	7,105	7,318	7,538	7,764	7,997	8,237
	-	366,358	1,348,596	2,173,887	2,799,530	3,261,492	3,573,103	3,685,620	3,801,714	3,921,482	4,045,011
<b>Depreciation</b>											
6900 Depreciation Expense	-	11,750	12,073	12,397	12,736	13,118	13,512	13,917	14,335	14,765	15,208
	-	11,750	12,073	12,397	12,736	13,118	13,512	13,917	14,335	14,765	15,208
<b>Interest</b>											
7438 Interest Expense	-	104,418	151,958	147,000	62,123	-	-	-	-	-	-
	-	104,418	151,958	147,000	62,123	-	-	-	-	-	-
<b>Total Expenses</b>	<b>\$ -</b>	<b>\$ 6,223,843</b>	<b>\$ 9,722,420</b>	<b>\$ 12,937,421</b>	<b>\$ 15,945,102</b>	<b>\$ 18,178,289</b>	<b>\$ 19,735,677</b>	<b>\$ 20,422,451</b>	<b>\$ 20,946,592</b>	<b>\$ 21,489,410</b>	<b>\$ 22,047,927</b>
<b>Surplus (Deficit)</b>	<b>\$ -</b>	<b>\$ 30,274</b>	<b>\$ 642,851</b>	<b>\$ 2,691,942</b>	<b>\$ 3,543,912</b>	<b>\$ 4,179,371</b>	<b>\$ 4,620,216</b>	<b>\$ 4,675,437</b>	<b>\$ 4,889,513</b>	<b>\$ 5,109,439</b>	<b>\$ 5,338,711</b>

# FY26-27 Orange County Prep Petition Budget

## Multi-Year Forecast

Revised 2/21/26



	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36
	Prior Year	Budget	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast
Fund Balance, Beginning of Year	\$ -	\$ -	\$ 30,274	\$ 673,125	\$ 3,365,067	\$ 6,908,979	\$ 11,088,350	\$ 15,708,566	\$ 20,384,003	\$ 25,273,516	\$ 30,382,955
Fund Balance, End of Year	\$ -	\$ 30,274	\$ 673,125	\$ 3,365,067	\$ 6,908,979	\$ 11,088,350	\$ 15,708,566	\$ 20,384,003	\$ 25,273,516	\$ 30,382,955	\$ 35,721,666
	#DIV/0!	0.5%	6.9%	26.0%	43.3%	61.0%	79.6%	99.8%	120.7%	141.4%	162.0%

# FY26-27 Orange County Prep Petition Budget

## Multi-Year Forecast

Revised 2/21/26



	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36
	Prior Year	Budget	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast
<b>Cash Flow Adjustments</b>											
Surplus (Deficit)	-	30,274	642,851	2,691,942	3,543,912	4,179,371	4,620,216	4,675,437	4,889,513	5,109,439	5,338,711
Cash Flows From Operating Activities											
Depreciation/Amortization	-	11,750	12,073	12,397	12,736	13,118	13,512	13,917	14,335	14,765	15,208
Public Funding Receivables	-	(815,272)	(556,773)	(614,392)	(273,224)	(204,618)	(139,451)	4,865	(74,152)	(76,828)	(79,474)
Grants and Contributions Rec.	-	-	-	-	-	-	-	-	-	-	-
Due To/From Related Parties	-	-	-	-	-	-	-	-	-	-	-
Prepaid Expenses	-	-	-	-	-	-	-	-	-	-	-
Other Assets	-	-	-	-	-	-	-	-	-	-	-
Accounts Payable	-	5,867	6,864	7,013	3,859	2,751	1,500	(85)	768	792	817
Accrued Expenses	-	-	-	-	-	-	-	-	-	-	-
Other Liabilities	-	-	-	-	-	-	-	-	-	-	-
Deferred Revenue	-	-	-	-	-	-	-	-	-	-	-
Cash Flows From Investing Activities											
Purchases of Prop. And Equip.	-	(150,000)	(30,000)	(30,000)	(30,000)	-	-	-	-	-	-
Notes Receivable	-	-	-	-	-	-	-	-	-	-	-
Cash Flows From Financing Activities											
Proceeds from Line of Credit	-	4,650,000	1,600,000	1,700,000	650,000	-	-	-	-	-	-
Payments on Line of Credit	-	(3,150,000)	(1,300,000)	(2,050,000)	(2,100,000)	-	-	-	-	-	-
Proceeds(Payments) on Debt	-	-	-	-	-	-	-	-	-	-	-
<b>Total Change in Cash</b>	-	582,620	375,015	1,716,959	1,807,283	3,990,623	4,495,777	4,694,134	4,830,463	5,048,168	5,275,262
Cash, Beginning of Year	-	-	582,620	957,635	2,674,594	4,481,877	8,472,500	12,968,276	17,662,411	22,492,874	27,541,042
<b>Cash, End of Year</b>	<b>\$ -</b>	<b>\$ 582,620</b>	<b>\$ 957,635</b>	<b>\$ 2,674,594</b>	<b>\$ 4,481,877</b>	<b>\$ 8,472,500</b>	<b>\$ 12,968,276</b>	<b>\$ 17,662,411</b>	<b>\$ 22,492,874</b>	<b>\$ 27,541,042</b>	<b>\$ 32,816,304</b>