



Alta Public Schools

Regular APS Board Meeting

Date and Time

Monday March 16, 2026 at 12:00 PM PDT

Location

8001 Santa Fe Ave., Walnut Park, CA 90255

2410 Broadway, Walnut Park, CA 90255

Join Zoom Meeting:

<https://altaps-org.zoom.us/j/4131574805?pwd=dU9yVGhqcXdNQmc1MUI5OXRUN0FtUT09&omn=87209273271&jst=2>

Agenda

	Purpose	Presenter	Time
I. Opening Items			12:00 PM
A. Record Attendance		Raul Carranza	1 m
B. Call the Meeting to Order		Raul Carranza	1 m
II. Public Comment			12:02 PM
Non-Agenda Items (16 minutes total, 2 minutes per speaker)			
Agenda Items (16 minutes total, 2 minutes per speaker)			
<i>If interpretation is needed, the speaker will have 2 minutes to speak and the translator will have another 2 minutes to interpret</i>			

	Purpose	Presenter	Time
<i>Please refrain from inappropriate language use.</i>			
A. Public Comment	FYI		
III. Action Item			12:02 PM
A. Statement of Work - Audit Services	Vote	Rachel Villalobos	2 m
B. Alta Public Schools UCP	Vote	Rachel Villalobos	2 m
C. Board Member Candidate	Vote	Rachel Villalobos	2 m
IV. Closed Sessions			
Conference with Legal Counsel – Anticipated Litigation (Govt Code Section 54956.9(d)(2)): one matter			
Conference with Legal Counsel –Existing Litigation (Gov. Code sec. 54956.9(d)(1)) OAH Case No. 2025120736			
V. Action Item			12:08 PM
A. Resolution of The Board of Trustees of Alta Public Schools Approving Voluntary Closure of PREPA TEC - Los Angeles, Authorizing Implementation of Closure Procedures, and Other Related Thereto	Vote	Raul Carranza	15 m
B. Review & Approve Financials Update including the Check Register for Academia Moderna, Prepa Tec - Los Angeles, Central Office	Vote	Rachel Villalobos	5 m
VI. Closing Items			12:28 PM
A. Adjourn Meeting	Vote	Raul Carranza	1 m

Coversheet

Statement of Work - Audit Services

Section: III. Action Item
Item: A. Statement of Work - Audit Services
Purpose: Vote
Submitted by:
Related Material: Statement of Work - Audit Services - Single Audit Alta Public.pdf



January 21, 2026

Statement of Work - Audit Services

This agreement constitutes a statement of work ("SOW") under the master service agreement ("MSA") dated March 6, 2023, or superseding MSA, made by and between CliftonLarsonAllen LLP ("CLA," "we," "us," and "our") and Alta Public Schools ("you," "your," or "the entity"). We are pleased to confirm our understanding of the terms and objectives of our engagement and the nature and limitations of the services CLA will provide for the entity as of and for the year ended June 30, 2026.

Wade McMullen is responsible for the performance of the audit engagement. Per Education Code Section 41020(f)(2), there is a limit of six consecutive years for any firm where the principal of the audit and the reviewing principal have been the same in each of those years. This is the third consecutive year Wade McMullen will be the engagement principal.

Scope of audit services

We will audit the financial statements of Alta Public Schools, which comprise the financial statements identified below, and the related notes to the financial statements (collectively, the "financial statements") as of and for the year ended June 30, 2026.

The consolidated statement of financial position and the related consolidated statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the consolidated financial statements.

We will also evaluate and report on the presentation of the supplementary information accompanying the financial statements in relation to the financial statements as a whole.

Nonaudit services

We will also provide the following nonaudit services:

- Preparation of data collection form
- Preparation of your financial statements and the related notes.
- Preparation of the supplementary information.
- Preparation of schedule of federal awards.
- Preparation of adjusting journal entries, as needed.

- Preparation of the informational tax returns.

Audit objectives

The objectives of our audit of the financial statements are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America (U.S. GAAP). Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with auditing standards generally accepted in the United States of America (U.S. GAAS) will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

Our audit will be conducted in accordance with U.S. GAAS; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the audit requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance); and the 2025-2026 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting, published by the Education Audit Appeals Panel (State Audit Guide). Those standards require us to be independent of the entity and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. Our audit will include tests of your accounting records, a determination of major program(s) in accordance with the Uniform Guidance, and other procedures we consider necessary to enable us to express opinions and render the required reports.

We will also perform procedures to enable us to express an opinion on whether the supplementary information (as identified above) accompanying the financial statements is fairly stated, in all material respects, in relation to the financial statements as a whole.

The objectives of our audit also include:

- Reporting on internal control over financial reporting and on compliance with the provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.
- Reporting on internal control over compliance related to major programs and expressing an opinion (or disclaimer of opinion) on compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each major program in accordance with the Uniform Guidance.

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will include a paragraph that states (1) that the purpose of the report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering

the entity's internal control and compliance. The Uniform Guidance report on internal control over compliance will include a paragraph that states that the purpose of the report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Both reports will state that the report is not suitable for any other purpose.

We will issue written reports upon completion of our audit of your financial statements and compliance with requirements applicable to major programs.

We will provide an opinion (or disclaimer of opinion) on compliance with requirements described in the 2025-26 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting, published by the Education Audit Appeals Panel. The State Compliance report will include a paragraph that states that the purpose of the report over compliance is to express an opinion on compliance with the types of requirements described in the 2025-26 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting; however, that the audit does not provide a legal determination of the entity's compliance.

The state compliance report on internal control over compliance will include a paragraph that states that the purpose of the report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the State Audit Guide.

Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add an emphasis-of-matter or other-matter paragraph to our auditors' report, or if necessary, withdraw from the engagement. If our opinions on the financial statements or compliance are other than unmodified, we will discuss the reasons with you in advance. If circumstances occur related to the condition of your records, the availability of sufficient, appropriate audit evidence, or the existence of a significant risk of material misstatement of the financial statements or material noncompliance caused by error, fraudulent financial reporting, or misappropriation of assets, which in our professional judgment prevent us from completing the audit or forming an opinion on the financial statements or an opinion on compliance, we retain the right to take any course of action permitted by professional standards, including declining to express opinions or issue reports, or withdrawing from the engagement.

It is our understanding that our auditors' report will be included in your annual report which is comprised of Local Education Agency Organizational Structure and that your annual report will be issued in conjunction with the audit. Our responsibility for other information included in your annual report does not extend beyond the financial information identified in our opinion on the financial statements. We have no responsibility for determining whether such other information is properly stated and do not have an obligation to perform any procedures to corroborate other information contained in your annual report. We are required by professional standards to read the other information and consider whether a material inconsistency exists between the other information and the financial statements because the credibility of the financial statements and our auditors' report thereon may be undermined by material inconsistencies between the audited financial statements and other information. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to

describe it in our report.

Auditor responsibilities, procedures, and limitations

We will conduct our audit in accordance with U.S. GAAS, the standards for financial audits contained in *Government Auditing Standards*, the Uniform Guidance, and the State Audit Guide.

Those standards require that we exercise professional judgment and maintain professional skepticism throughout the planning and performance of the audit. As part of our audit, we will:

- Identify and assess the risks of material misstatement of the financial statements and material noncompliance, whether due to fraud or error, design and perform audit procedures responsive to those risks, and evaluate whether audit evidence obtained is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement or a material noncompliance resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of the entity and its environment, including the system of internal control, relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. However, we will communicate to you in writing any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements, including the amounts and disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Conclude, based on our evaluation of audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the entity's ability to continue as a going concern for a reasonable period of time.

Although our audit planning has not been concluded and modifications may be made, we have identified the following significant risk(s) of material misstatement as part of our audit planning:

- Management Override of Controls
- Revenue Recognition

There is an unavoidable risk, because of the inherent limitations of an audit, together with the inherent limitations of internal control, that some material misstatements or noncompliance may not be detected, even though the audit is properly planned and performed in accordance with U.S. GAAS, *Government Auditing Standards*, the Uniform Guidance, and the State Audit Guide. Because we will not perform a detailed examination of all transactions, material misstatements, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity, may

not be detected. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not require auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or on major programs. However, we will inform the appropriate level of management and those charged with governance of any material errors, fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management and those charged with governance of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. We will include such matters in the reports required for a single audit.

Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting fraud or errors that are material to the financial statements and to preventing and detecting misstatements resulting from noncompliance with provisions of laws, regulations, contracts, and grant agreements that have a material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

As required by the Uniform Guidance, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance.

An audit is not designed to provide assurance on internal control or to identify deficiencies, significant deficiencies, or material weaknesses in internal control. However, we will communicate to you in writing significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we identify during the audit that are required to be communicated under AICPA professional standards, *Government Auditing Standards*, the Uniform Guidance, and the State Audit Guide.

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the entity's compliance with the provisions of laws, regulations, contracts, and grant agreements that have a material effect on the financial statements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

We will include in our report on internal control over financial reporting and on compliance relevant information about any identified or suspected instances of fraud and any identified or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements that may have occurred that are required to be communicated under *Government Auditing Standards*.

The Uniform Guidance and State Audit Guide requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with state and federal statutes, regulations,

and the terms and conditions of federal awards that may have a direct and material effect on each of the entity's major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the "OMB Compliance Supplement" for the types of compliance requirements that could have a direct and material effect on each of the entity's major programs. The purpose of these procedures will be to express an opinion on the entity's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance and State Audit Guide.

We will evaluate the presentation of the schedule of expenditures of federal awards accompanying the financial statements in relation to the financial statements as a whole. We will make certain inquiries of management and evaluate the form, content, and methods of preparing the schedule to determine whether the information complies with U.S. GAAP and the Uniform Guidance, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We will compare and reconcile the schedule to the underlying accounting records and other records used to prepare the financial statements or to the financial statements themselves.

Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

Management responsibilities

Our audit will be conducted on the basis that you (management and, when appropriate, those charged with governance) acknowledge and understand that you have certain responsibilities that are fundamental to the conduct of an audit.

You are responsible for the preparation and fair presentation of the financial statements and the schedule of expenditures of federal awards in accordance with U.S. GAAP. Management is also responsible for identifying all federal awards received, understanding and complying with the compliance requirements, and for the preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received) in accordance with the requirements of the Uniform Guidance.

Management's responsibilities include the selection and application of accounting principles; recording and reflecting all transactions in the financial statements; determining the reasonableness of significant accounting estimates included in the financial statements; adjusting the financial statements to correct material misstatements; and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the entity's ability to continue as a going concern for one year after the date the financial statements are available to be issued.

Management is responsible for compliance with applicable laws and regulations and the provisions of contracts and grant agreements, including compliance with federal statutes, regulations, and the terms and conditions of federal awards applicable to the entity's federal programs. Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program

compliance and for the accuracy and completeness of that information.

You are responsible for the design, implementation, and maintenance of effective internal control, including internal control over compliance, relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including evaluating and monitoring ongoing activities and safeguarding assets to help ensure that appropriate goals and objectives are met; and that there is reasonable assurance that government programs are administered in compliance with compliance requirements.

You are responsible for the design, implementation, and maintenance of internal controls to prevent and detect fraud; assessing the risk that the financial statements may be materially misstated as a result of fraud; and for informing us about all known or suspected fraud affecting the entity involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the entity received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for implementing systems designed to achieve compliance with applicable laws and regulations and the provisions of contracts and grant agreements, including compliance with federal statutes, regulations, and the terms and conditions of federal awards applicable to the entity's federal programs; identifying and ensuring that the entity complies with applicable laws, regulations, contracts, and grant agreements, including compliance with federal statutes, regulations, and the terms and conditions of federal awards applicable to the entity's federal programs; and informing us of all instances of identified or suspected noncompliance whose effects on the financial statements should be considered.

You are responsible for taking timely and appropriate steps to remedy any fraud; noncompliance with provisions of laws, regulations, contracts, or grant agreements; or abuse that we may report. Additionally, as required by the Uniform Guidance and State Audit Guide, it is management's responsibility to evaluate and monitor noncompliance with federal and state statutes, regulations, and the terms and conditions of federal awards; take prompt action when instances of noncompliance are identified, including noncompliance identified in audit findings; and to follow up and take prompt corrective action on reported audit findings and to prepare a summary schedule of prior audit findings and a corrective action plan. The summary schedule of prior audit findings should be available for our review.

You are responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, including amounts and disclosures, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters, and for the accuracy and completeness of that information (including information from within and outside of the general and subsidiary ledgers), and for ensuring management information and financial information is reliable and properly reported; (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance; (3) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the State Audit Guide; and (4) unrestricted access to persons within the entity from whom we determine it necessary to obtain audit evidence.

You agree to inform us of events occurring or facts discovered subsequent to the date of the financial statements that may affect the financial statements.

You agree to include our report on the schedule of expenditures of federal awards in any document that contains and indicates that we have reported on the schedule of expenditures of federal awards. You also agree to include the audited financial statements with any presentation of the schedule of expenditures of federal awards that includes our report thereon or make the audited financial statements readily available to intended users of the schedule of expenditures of federal awards no later than the date the schedule of expenditures of federal awards is issued with our report thereon. Your responsibilities include acknowledging to us in the representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance; (2) you believe the schedule of expenditures of federal awards, including its form and content, is fairly presented in accordance with the Uniform Guidance; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards.

Management is responsible for the preparation and fair presentation of other supplementary information in accordance with U.S. GAAP. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon or make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon. You agree to provide us written representations related to the presentation of the supplementary information.

Management is responsible for the preparation of other information included in your annual report. You agree to provide the final version of such information to us in a timely manner, and if possible, prior to the date of our auditors' report. If the other information included in your annual report will not be available until after the date of our auditors' report on the financial statements, you agree to provide written representations indicating that (1) the information is consistent with the financial statements, (2) the other information does not contain material misstatements, and (3) the final version of the documents will be provided to us when available, and prior to issuance of the annual report by the entity, so that we can complete the procedures required by professional standards. Management agrees to correct material inconsistencies that we may identify. You agree to include our auditors' report in any document containing financial statements that indicates that such financial statements have been audited by us.

Management is responsible for providing us with a written confirmation concerning representations made by you and your staff to us in connection with the audit. During our engagement, we will request information and explanations from you regarding, among other matters, the entity's operations, internal control, future plans, specific transactions, and accounting systems and procedures. The procedures we will perform during our engagement and the conclusions we reach as a basis for our report will be heavily influenced by the representations that we receive in the representation letter and otherwise from you. Accordingly, inaccurate, incomplete, or false representations could cause us to expend unnecessary effort or

could cause a material fraud or error to go undetected by our procedures. In view of the foregoing, you agree that we shall not be responsible for any misstatements in the entity's financial statements that we may fail to detect as a result of misrepresentations made to us by you.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies to us of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the "Audit objectives" section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other engagements or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions for the report, and for the timing and format for providing that information.

Responsibilities and limitations related to nonaudit services

For all nonaudit services we may provide to you, management agrees to assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, and/or experience to understand and oversee the services; evaluate the adequacy and results of the services; and accept responsibility for the results of the services. Management is also responsible for ensuring that your data and records are complete and that you have received sufficient information to oversee the services.

Use of financial statements

Should you decide to include or incorporate by reference these financial statements and our auditors' report(s) thereon in a future private placement or other offering of equity or debt securities, you agree that we are under no obligation to re-issue our report or provide consent for the use of our report in such a registration or offering document. We will determine, at our sole discretion, whether we will re-issue our report or provide consent for the use of our report only after we have performed the procedures we consider necessary in the circumstances. If we decide to re-issue our report or consent to the use of our report, we will be required to perform certain procedures including, but not limited to, (a) reading other information incorporated by reference in the registration statement or other offering document and (b) subsequent event procedures. These procedures will be considered an engagement separate and distinct from our audit engagement, and we will bill you separately. If we decide to re-issue our report or consent to the use of our report, you agree that we will be included on each distribution of draft offering materials and we will receive a complete set of final documents. If we decide not to re-issue our report or decide to withhold our consent to the use of our report, you may be required to engage another firm to audit periods covered by our audit reports, and that firm will likely bill you for its services. While the successor auditor may request access to our workpapers for those periods, we are under no obligation to permit such access.

If the parties (i.e., you and CLA) agree that CLA will not be involved with your official statements related to municipal securities filings or other offering documents, we will require that any official statements or other offering documents issued by you with which we are not involved clearly indicate that CLA is not involved with the contents of such documents. Such disclosure should read as follows:

CliftonLarsonAllen LLP, our independent auditor, has not been engaged to perform and has not

performed, since the date of its report included herein, any procedures on the financial statements addressed in that report. CliftonLarsonAllen LLP also has not performed any procedures relating to this offering document.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your website or submitted on a regulator website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in those sites or to consider the consistency of other information in the electronic site with the original document.

We may issue preliminary draft financial statements to you for your review. Any preliminary draft financial statements should not be relied on or distributed.

Engagement administration and other matters

We expect to issue our reports within the regulatory time frame, unless unforeseen problems are encountered.

We understand that your employees will prepare all confirmations, account analyses, and audit schedules we request and will locate any documents or invoices selected by us for testing. A list of information we expect to need for our audit and the dates required will be provided in a separate communication.

At the conclusion of the engagement, we will complete the auditor sections of the electronic Data Collection Form SF-SAC and perform the steps to certify the Form SF-SAC and single audit reporting package. It is management's responsibility to complete the auditee sections of the Data Collection Form. We will create the single audit reporting package PDF file for submission; however, it is management's responsibility to review for completeness and accuracy and electronically submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditors' reports, and corrective action plan) along with the Data Collection Form to the federal audit clearinghouse and, if appropriate, to pass-through entities. The Data Collection Form and the reporting package must be electronically submitted within the earlier of 30 calendar days after receipt of the auditors' reports or nine months after the end of the audit period.

We will provide copies of our reports to the entity; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing confidential or sensitive information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of CLA and constitutes confidential information. However, we may be requested to make certain audit documentation available to regulatory bodies pursuant to authority given to it by law or regulation. If requested, access to such audit documentation will be provided under the supervision of CLA's personnel. Furthermore, upon request, we may provide copies of selected audit documentation to those regulators. The regulators may intend, or decide, to distribute the copies of information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of seven years after the report release date or for any additional period requested by a regulator. If we are aware that a federal or state awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Professional standards require us to be independent with respect to you in the performance of these services. Any discussion that you have with our personnel regarding potential employment with you could impair our independence with respect to this engagement. Therefore, we request that you inform us prior to any such discussions so that we can implement appropriate safeguards to maintain our independence and objectivity. Further, any employment offers to any staff members working on this engagement without our prior knowledge may require substantial additional procedures to ensure our independence. You will be responsible for any additional costs incurred to perform these procedures.

Our audit engagement ends on delivery of our signed report. Any additional services that might be requested will be a separate, new engagement. The terms and conditions of that new engagement will be governed by a new, specific SOW for that service.

Government Auditing Standards require that we make our most recent external peer review report publicly available. The report is posted on our website at www.CLAconnect.com/Aboutus/.

Fees

Our professional fee is \$41,100.00. We will also bill for expenses (including travel, report production, word processing, postage, internal and administrative charges, etc.) plus a technology and client support fee of five percent (5%) of all professional fees billed. This estimate is based on anticipated cooperation from your personnel and their assistance with locating requested documents and preparing requested schedules. If the requested items are not available on the dates required or are not accurate, the fees and expenses will likely be higher. Our invoices, including applicable state and local taxes, will be rendered as work progresses and are payable on presentation.

Audit of financial statements	\$31,900.00
Federal single audit	\$8,000.00
Data Collection Form	\$1,200.00

There is a ten percent withholding clause per Education Code 14505.

Bill to be mailed on	Amount to be billed
April 2026	\$13,700
June 2026	\$13,700
October 2026	\$13,700

Estimated fees based on the 2025-26 State Audit Guide dated July 1, 2025.

Unexpected circumstances

We will advise you if unexpected circumstances require significant additional procedures resulting in a

substantial increase in the fee estimate.

Changes in accounting and audit standards

Standard setters and regulators continue to evaluate and modify standards. Such changes may result in new or revised financial reporting and disclosure requirements or expand the nature, timing, and scope of the activities we are required to perform. To the extent that the amount of time required to provide the services described in the SOW increases due to such changes, our fee may need to be adjusted. We will discuss such circumstances with you prior to performing the additional work.

Agreement

We appreciate the opportunity to provide the services described in this SOW related to the MSA. All terms and provisions of the MSA shall apply to these services. If you agree with the terms of this SOW, please sign below to indicate your acknowledgement and understanding of, and agreement with, this SOW.

Sincerely,

CliftonLarsonAllen LLP

Response:

This letter correctly sets forth the understanding of Alta Public Schools.

CLA
CliftonLarsonAllen LLP

Wade McMullen

McMullen, Wade, Prinicpal

SIGNED 2/21/2026, 7:22:25 PM PST

Client
Alta Public Schools

SIGN:

Rachel Villalobos, Acting CEO

DATE:

Coversheet

Alta Public Schools UCP

Section: III. Action Item
Item: B. Alta Public Schools UCP
Purpose: Vote
Submitted by:
Related Material: Uniform Complaint Procedures (UCP) Annual Notice SY 2025-26.pdf
Uniform Complaint Procedures (UCP) SY 2025-26 (1).pdf



Alta Public Schools
Academia Moderna | PREPA TEC - Los Angeles

Uniform Complaint Procedures (UCP)
Annual Notice
2025–26

Alta Public Schools annually notifies our students, employees, parents or guardians of its students, district advisory committees, school advisory committees, appropriate private school officials, and other interested parties of our Uniform Complaint Procedures (UCP) process. The annual written notice of the complaint procedures shall be in English, and when necessary, in the primary language or mode of communication of the recipient of the notice. The UCP Annual Notice is available on our website.

We are primarily responsible for compliance with federal and state laws and regulations, including those related to unlawful discrimination, harassment, intimidation or bullying against any protected group, and all programs and activities that are subject to the UCP.

Programs and Activities Subject to the UCP

- Accommodations for Pregnant and Parenting Pupils

- After School Education and Safety

- Career Technical and Technical Education and Career Technical and Technical Training Programs

- Compensatory Education

- Consolidated Categorical Aid Programs

- Course Periods without Educational Content

- Discrimination, harassment, intimidation, or bullying against any protected group as identified under California Education Code (EC) sections 200 and 220 and Government Code Section 11135, including any actual or perceived characteristic as set forth in Penal Code Section 422.55, or on the basis of a person’s association with a person or group with one or more of these actual or perceived characteristics, in any program or activity conducted by an educational institution, as defined in EC Section 210.3, that is funded directly by, or that receives or benefits from, any state financial assistance.

- Educational requirements for pupils in foster care, pupils who are homeless, pupils from military families, pupils formerly in Juvenile Court, pupils who are migratory, and pupils participating in a newcomer program.
- Every Student Succeeds Act (ESSA)
- Instructional Materials and Curriculum: Diversity
- Local Control and Accountability Plans (LCAP)
- Migrant Child Education
- Physical Education Instructional Minutes
- Pupil Fees
- Reasonable Accommodations to a Lactating Pupil
- School or athletic team names, mascots, or nicknames
- Schoolsite Councils
- And any other state or federal educational program the State Superintendent of Public Instruction (SSPI) or designee deems appropriate.

Filing a UCP Complaint

A pupil fee or LCAP complaint may be filed anonymously, that is, without an identifying signature, if the complainant provides evidence or information leading to evidence to support an allegation of noncompliance.

A pupil enrolled in any of our public schools shall not be required to pay a pupil fee for participation in an educational activity.

A UCP complaint shall be filed no later than one year from the date the alleged violation occurred.

For complaints relating to Local Control and Accountability Plans (LCAP), the date of the alleged violation is the date when the reviewing authority approves the LCAP or annual update that was adopted by our agency.

A pupil fee complaint may be filed with the principal of a school or our superintendent or their designee.

Contact Information

Complaints within the scope of the UCP are to be filed with the person responsible for processing complaints:

Rachel Villalobos, Superintendent /Acting CEO
Alta Public Schools
2410 Broadway
Walnut Park , CA 90255
213- 329-9641
r.villalobos@altaps.org

The above contact is knowledgeable about the laws and programs that they are assigned to investigate in Alta Public Schools.

Responsibilities of Alta Public Schools

We shall post a standardized notice, in addition to this notice, with educational requirements for pupils in foster care, pupils who are homeless, pupils from military families, pupils formerly in Juvenile Court now enrolled with us, pupils who are migratory, and pupils participating in a newcomer program.

We advise complainants of the opportunity to appeal an Investigation Report to the California Department of Education (CDE) of complaints regarding programs within the scope of the UCP.

We advise complainants of civil law remedies, including, but not limited to, injunctions, restraining orders, or other remedies or orders that may be available under state or federal discrimination, harassment, intimidation or bullying laws, if applicable.

Copies of our UCP complaint procedures shall be available free of charge.

The notice is in addition to this UCP annual notice and addresses parents, guardians, pupils, and teachers of (1) the health and safety requirements under California Code of Regulations, Title 5 (5 CCR) that apply to California state preschool programs pursuant to HSC Section 1596.7925, and (2) the location at which to obtain a form to file a complaint.



Alta Public Schools
Academia Moderna | PREPA TEC - Los Angeles

Uniform Complaint Procedures (UCP)
Annual Notice
2025–26

UNIFORM COMPLAINT PROCEDURES

Alta Public Schools is primarily responsible for compliance with federal and state laws and regulations. These procedures are intended to provide an orderly process to be used by parents, employees, Organization and school councils/ committees, students, and other interested parties when addressing complaints alleging:

- Unlawful discrimination, including discriminatory harassment, intimidation or bullying in the organization’s programs and activities against any person based on his/her actual or perceived characteristics of race or ethnicity, color, ancestry, nationality, national origin, ethnic group identification, age, religion, marital or parental status, physical or mental disability, sex, sexual orientation, gender, gender identity, gender expression, or genetic information, or any other characteristic identified in Education Code 200 or 220, Government Code 11135, or Penal Code 422.55, or based on his/her association with a person or group with one or more of these actual or perceived characteristics in any program or activity including but not limited to those funded directly by or that receives or benefits from any state financial assistance. Uniform complaint procedures shall also be used when addressing complaints alleging failure to comply with state and/or federal laws or regulations governing educational programs, consolidated categorical aid programs, migrant education, career technical and technical education and training programs, child nutrition programs, and special education programs, federal school safety planning requirements, lactation accommodations, foster and homeless students, course periods without education content and physical education instructional minutes.
- Any complaint alleging the Organization violation of the prohibition against requiring students to pay fees, deposits, or other charges for participation in educational activities.
- Any complaint alleging that the Organization has not complied with legal requirements related to the implementation of the Local Control Accountability Plan (LCAP).

A complaint must be filed no later than 6 months from the date the complainant first obtains knowledge of the concern. These uniform procedures require the complainant to submit a written complaint to the Superintendent/Acting CEO, who will coordinate an investigation and response within 60 days of receipt of the written complaint, unless the complainant agrees in writing to extend the timeline. If the Organization finds merit in a complaint, the Organization shall provide a remedy to all affected pupils, parents/guardians.

Procedures for Filing a Complaint

1. The complainant shall first attempt to resolve the complaint with the site or program administrator.
2. If a resolution cannot be reached, the complainant shall file a complaint following Uniform Complaint Procedures. Copies of the Uniform Complaint Procedures are available from the Office of the Superintendent or local school site.
3. A complaint is a written and signed statement alleging unlawful discrimination or harassment.
4. The complaint must be filed with the Superintendent/Acting CEO, at (213) 329 - 9641.
5. If a complainant is unable to put a complaint in writing because of a handicapping condition or language problem, Organization staff will assist in preparing the complaint.
6. All complaints regarding unlawful discrimination must be filed within six months of the alleged occurrence or six months from the date the complainant first obtained knowledge of the facts of the alleged discrimination.

Mediation

After receiving the complaint, the Superintendent/CEO or Superintendent's designee shall informally discuss with the complainant the possibility of using mediation. The designee shall be responsible to receive complaints, investigate complaints, and ensure Organization compliance.

The use of mediation shall not extend the Organization's timeline for investigating and resolving the complaint in 60 days unless the complainant agrees in writing to the extension. If the complainant refuses mediation or the mediation process does not resolve the issue, the Superintendent's designee shall proceed with the investigation of the complaint.

Investigation of Complaint

The Superintendent's designee shall gather data and hold investigative meetings of sufficient length and depth to complete a written report of the investigation and the findings/ decisions.

The complainant and/or representative will be given an opportunity to present evidence relative to the complaint during the investigative process. Refusal by the complainant to provide the investigator with documents or other evidence related to the allegations in the complaint, or to otherwise fail or refuse to cooperate in the investigation or engage in any other obstruction of the investigation, may result in the dismissal of the complaint because of a lack of evidence to support allegations.

Refusal by the Organization to provide the investigator with access to records and/or other information related to the allegation in the complaint, or to otherwise refuse or fail to cooperate in the investigation or engage in any other obstruction of the investigation, may result in a

finding based on evidence collected that a violation has occurred and may result in the imposition of a remedy in favor of the complainant.

Written Report/Decision

Within 60 calendar days of receipt of the complaint, the Superintendent's designee shall prepare and send to the complainant and the Superintendent a written report with the following components unless the complainant agrees in writing to an extension of time:

1. The report shall be written in English and the primary language of the complainant as required by EC 48985.
2. Findings of fact based on the evidence gathered and disposition of the complaint.
3. Conclusion of law.
4. Rationale for disposition.
5. Corrective actions (if any).
6. Notice of complainant's right of appeal to the Superintendent within three days.
7. Notice of complainant's right of appeal to the California Department of Education (CDE) within 15 days.
8. In a discrimination complaint, notice of the right to civil law remedies no sooner than 60 days after filing an appeal with the CDE.
9. Procedures to be followed for initiating an appeal to CDE.

Civil Law Remedies

Nothing in these procedures or Organization's policy precludes a complainant from pursuing available civil law remedies. Such remedies may include mediation centers, public/private interest attorneys, injunctions, restraining orders, etc. For discrimination complaints, however, a complainant must wait until 60 days have elapsed from the date of filing an appeal with the CDE before pursuing civil law remedies. For assistance, a complainant may contact:

- Legal Aid ~ (800) 834-5001
- L.A. County Bar Association ~ (213) 243-1500
- California State Bar ~ (213) 765-1000

A complaint may be filed at any time with the California State Dept. of Education:

- 721 Capitol Mall, Sacramento, CA 95814

Contact persons for programs covered under the Uniform Complaint Procedures:

- Coordinator of Special Education @ 323-328-7603
- Senior Director of Human Resources @ 323-839-6712
- Gender Equity/Title IX Uniform Complaint Procedure – Superintendent/Acting CEO, @ (213) 329-9641
- Uniform Complaint Procedure – Superintendent/Acting CEO, @ (213) 329-9641

Coversheet

Review & Approve Financials Update including the Check Register for Academia Moderna, Prepa Tec - Los Angeles, Central Office

Section: V. Action Item
Item: B. Review & Approve Financials Update including the Check Register for Academia Moderna, Prepa Tec - Los Angeles, Central Office
Purpose: Vote
Submitted by:
Related Material: Compliance Reminders Email March_APS (1) (1).pdf
FY26.02 Central Office Board Financials and Presentation 260312.pdf
FY26.02 Prepa Tec Board Financials and Presentation 260312.pdf
FY26.02 AMCS Board Financials and Presentation 260312.pdf

**APS
60-Day Compliance Calendar
March 2026**

Area	Due Date	Description	Completed By	Board Must Approve	Signature Required	Additional Information
FINANCE	Set by Authorizer (by Mar 15)	2nd Interim Financial Report - Local educational agencies (LEAs) are required to file two reports during a fiscal year (interim reports) on the status of the LEA's financial health. The first interim report is due December 15 for the period ending October 31. The second is due March 15 for the period ending January 31.	Charter Impact	Yes	Yes	https://www.cde.ca.gov/fq/fi/ir/interimstatus.asp
FINANCE	Apr-01 or sooner based on Authorizer	Audit Firm Selection - 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. March 17, 2026	APS with Charter Impact support	Yes	No	https://leginfo.ca.gov/faces/codes_displaySection.xhtml?sectionNum=41020.&lawCode=EDC
FINANCE	Mar-13	Every Student Succeeds Act Per-Pupil Expenditure Application -The Elementary and Secondary Education Act of 1965 (ESEA), as reauthorized by the Every Student Succeeds Act (ESSA), requires state educational agencies (SEAs) and their local educational agencies (LEAs) to prepare and publish annual report cards that contain specified data elements, including LEA and school-level per-pupil expenditures (PPE).	Charter Impact	No	No	https://www3.cde.ca.gov/essars
FINANCE	Apr-01	File a Form 700 - Statement of Economic Interests (SEI) : 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.	APS	Yes	Yes	https://www.fppc.ca.gov/Form700.html
FINANCE	Apr-24	School-Based Medi-Cal Administrative Activities (SMAA) - All charter schools participating in the SMAA program are required to participate in this reporting. The SMAA program reimburse schools for the federal share (50%) of the certain costs for administering the Medi-Cal program.	APS	No	No	https://www.dhcs.ca.gov/provgovpart/Pages/SMAA
FINANCE	Apr-30	ASES - 3rd Quarter Expenditure Report - The ASES Program funds the establishment of local after school education and enrichment programs. These programs are created through partnerships between schools and local community resources to provide literacy, academic enrichment and safe constructive alternatives for students in kindergarten through ninth grade (K-9).	Charter Impact or After School Provider	No	No	https://www.cde.ca.gov/ls/ex/asesduedates.asp
FINANCE	Apr-30	Federal Cash Management - Period 4 - 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	https://www.cde.ca.gov/fq/aa/cm/
DATA	May-06	CALPADS End-of-Year 1, 2, 3 and 4 - 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 APS support	No	No	https://www.cde.ca.gov/ds/sp/cl/
FINANCE	May-15	Extended Due Date - Form 990 - 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.	APS/Audit firm	Yes	No	http://www.publiccounsel.org/useful_materials?id=00
FINANCE	Board approval before June 30	Local Control and Accountability Plan - 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 The LCAP must be presented at the same public meeting as the budget, preceding the budget hearing. Local Indicators Report - Information Item LCAP Public Hearing Approval of the LCAP (Adoption) Approval of the Budget (Adoption)	APS with Charter Impact support	Yes	No	https://www.cde.ca.gov/re/lc/
FINANCE	Board approval before June 30	Submit Preliminary Budget Plan to Authorizer - 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. The budget must be presented at the same public meeting as the LCAP, following the budget hearing.	Charter Impact	Yes	No	https://www.cde.ca.gov/fq/sf/fr/calendar23district.as
FINANCE	Board approval before June 30	Education Protection Account (EPA) spending plan - 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	https://www.cde.ca.gov/fq/aa/pa/pafaq.asp
FINANCE	Board approval before June 30	Complete Consolidated Application reporting - Spring - 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 APS support	Yes	No	https://www.cde.ca.gov/fq/aa/co/index.asp

This list is intended to be as comprehensive as possible for financial items, but the addition of new state funds and additional compliance tracking is complicated and ever-changing. If we become aware of additional due dates for financial items, we will be sure to update you. If there are compliance items for programmatic reporting, Charter Impact is often left off the emails from the CDE, so please be sure to read any correspondence you receive from the CDE, as well as aggregating information from other sources – California Charter School Association, Charter School Development Center, School Services of California, etc. to stay on top of the charter reporting landscape.



BOARD FINANCIALS

ALTA PUBLIC SCHOOLS

Central Office

Monthly Finance Update up to February 28, 2026

HIGHLIGHTS

- Revenues are Forecasted to be 5.0M at year end
- Expenses are projected to be 5.0M at year end
- Year end Fund Balance is Projected to be (21k)

REVENUE

- Revenues are Forecasted to be **\$8,634,879**
- Revenue Increased by \$250k due to a settlement

Revenue

	Year-to-Date		
	Actual	Budget	Fav/(Unf)
State Aid-Rev Limit	\$ -	\$ -	\$ -
Federal Revenue	1,038,576	1,270,790	(232,214)
Other State Revenue	585,702	668,677	(82,975)
Other Local Revenue	1,220,986	1,214,510	6,476
Total Revenue	\$ 2,845,264	\$ 3,153,978	\$ (308,714)

	Annual/Full Year		
	Forecast	Budget	Fav/(Unf)
State Aid-Rev Limit	\$ -	\$ -	\$ -
Federal Revenue	1,992,831	1,996,956	(4,125)
Other State Revenue	1,050,260	1,050,779	(519)
Other Local Revenue	1,995,194	1,821,765	173,429
Total Revenue	\$ 5,038,285	\$ 4,869,500	\$ 168,785

EXPENSES

- Expenses are Forecasted to be **\$5,060,117**
 - Expenses increased by \$41k from prior forecast

Expenses	Year-to-Date			Annual/Full Year		
	Actual	Budget	Fav/(Unf)	Forecast	Budget	Fav/(Unf)
Certificated Salaries	\$ 45,854	\$ 120,624	\$ 74,770	\$ 54,022	\$ 180,936	\$ 126,914
Classified Salaries	879,355	864,067	(15,288)	1,338,717	1,323,429	(15,288)
Benefits	400,507	311,480	(89,027)	629,881	473,768	(156,113)
Books and Supplies	772,256	825,342	53,086	1,307,756	1,283,256	(24,500)
Subagreement Services	75,969	34,364	(41,605)	94,950	54,000	(40,950)
Operations	132,710	114,149	(18,561)	202,400	172,400	(30,000)
Facilities	340,226	301,677	(38,549)	510,516	452,516	(58,000)
Professional Services	524,106	402,931	(121,175)	708,572	623,960	(84,612)
Depreciation	86,505	80,875	(5,630)	130,505	121,312	(9,193)
Interest	55,418	37,333	(18,085)	82,798	56,000	(26,798)
Total Expenses	\$ 3,312,906	\$ 3,092,841	\$ (220,065)	\$ 5,060,117	\$ 4,741,577	\$ (318,540)

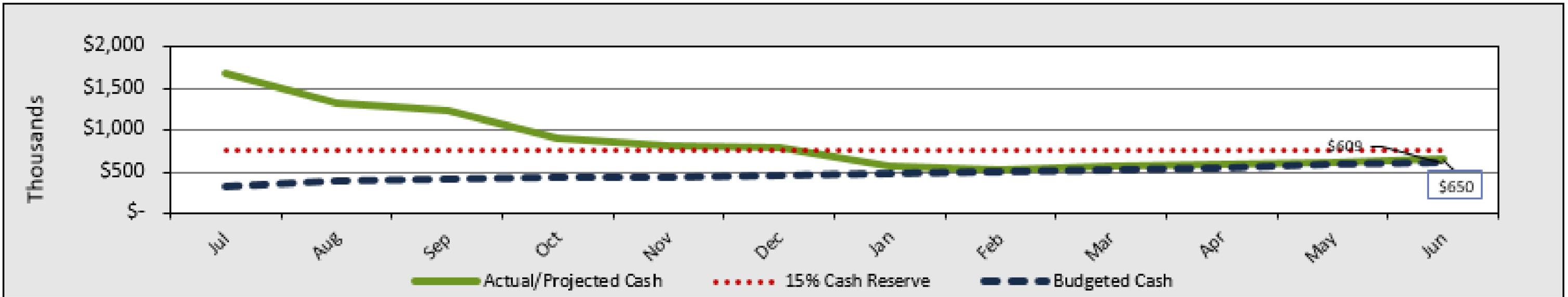
FUND BALANCE

- The Surplus/(deficit) is forecasted to be **\$(21k)**.
- The Fund Balance Increased by **\$18k** from prior forecast
- Fund Balance is **60%** of Annual Expenses
- Projected Fund Balance is **\$2,051,560**

	Year-to-Date			Annual/Full Year		
	Actual	Budget	Fav/(Unf)	Forecast	Budget	Fav/(Unf)
Total Surplus(Deficit)	\$ (467,642)	\$ 61,137	\$ (528,779)	\$ (21,832)	\$ 127,923	\$ (149,755)
Beginning Fund Balance	2,073,392	2,073,392		2,073,392	2,073,392	
Ending Fund Balance	\$ 1,605,752	\$ 2,134,529		\$ 2,051,560	\$ 2,201,315	
<i>As a % of Annual Expenses</i>	31.7%	45.0%		40.5%	46.4%	

CASH BALANCE

- The Year End Cash Balance is forecasted to be **\$650k**
- The February Cash Balance was **\$535k**



Appendix

- Monthly Cash Flow / Forecast
- Budget vs. Actual
- Statement of Financial Position
- AP Aging
- Monthly Check Register

FY25-26 Central Office

Monthly Cash Flow/Forecast FY25-26

Revised 03/12/26

Actuals Through: 2/28/2026

ADA = 0.00



		Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26	Year-End Accruals	Annual Forecast	Original Budget Total	Favorable / (Unfav.)
ADA = 0.00																	
Revenues																	
State Aid - Revenue Limit																	
-																	
Federal Revenue																	
8220	Federal Child Nutrition	-	175,225	190,210	12,844	188,407	270,143	23,445	182,427	238,564	238,564	238,564	238,564	-	1,996,956	1,996,956	-
8299	Prior Year Federal Revenue	-	-	-	-	(4,125)	-	-	-	-	-	-	-	-	(4,125)	-	(4,125)
		-	175,225	190,210	12,844	184,282	270,143	23,445	182,427	238,564	238,564	238,564	238,564	-	1,992,831	1,996,956	(4,125)
Other State Revenue																	
8520	Child Nutrition	-	78,967	91,601	4,709	93,998	197,633	1,139	118,174	116,139	116,139	116,139	116,139	-	1,050,779	1,050,779	-
8598	Prior Year Revenue	-	-	-	-	(519)	-	-	-	-	-	-	-	-	(519)	-	(519)
		-	78,967	91,601	4,709	93,479	197,633	1,139	118,174	116,139	116,139	116,139	116,139	-	1,050,260	1,050,779	(519)
Other Local Revenue																	
8689	Other Fees and Contracts	1,105	121,366	100,555	147,206	113,395	167,869	174,317	130,173	193,552	193,552	193,552	193,552	-	1,730,194	1,821,765	(91,571)
8690	Other Local Revenue	-	-	-	-	-	-	-	265,000	-	-	-	-	-	265,000	-	265,000
		1,105	121,366	100,555	147,206	113,395	167,869	174,317	395,173	193,552	193,552	193,552	193,552	-	1,995,194	1,821,765	173,429
Total Revenue		1,105	375,558	382,366	164,759	391,156	635,645	198,901	695,774	548,255	548,255	548,255	548,255	-	5,038,285	4,869,500	168,785
Expenses																	
Certificated Salaries																	
1100	Teachers' Salaries	31,500	2,102	2,042	2,042	2,042	2,042	2,042	2,042	2,042	2,042	2,042	2,042	-	54,022	-	(54,022)
1300	Administrators' Salaries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	180,936	180,936
		31,500	2,102	2,042	2,042	2,042	2,042	2,042	2,042	2,042	2,042	2,042	2,042	-	54,022	180,936	126,914
Classified Salaries																	
2100	Instructional Salaries	7,892	7,892	7,892	7,892	7,892	7,892	7,892	7,892	7,946	7,946	7,946	7,946	-	94,920	95,353	433
2200	Support Salaries	15,460	15,429	15,700	15,152	14,255	12,373	14,211	15,366	13,240	13,240	13,240	13,240	-	170,906	158,879	(12,026)
2300	Classified Administrators' Salaries	30,106	26,260	26,259	26,260	26,260	28,473	30,106	26,259	26,513	26,513	26,513	26,513	-	326,034	318,153	(7,881)
2400	Clerical and Office Staff Salaries	14,284	10,130	10,975	11,172	11,650	6,451	8,684	15,696	9,234	9,234	9,234	9,234	-	125,976	110,802	(15,174)
2900	Other Classified Salaries	35,386	51,297	58,005	54,609	55,020	34,695	43,058	57,178	57,908	57,908	57,908	57,908	-	620,881	640,241	19,360
		103,128	111,008	118,831	115,085	115,077	89,884	103,951	122,391	114,841	114,841	114,841	114,841	-	1,338,717	1,323,429	(15,288)
Benefits																	
3101	STRS	-	401	389	390	390	390	389	390	400	400	400	400	-	4,339	-	(4,339)
3202	PERS	21,727	22,833	23,498	23,082	23,397	17,829	20,045	25,857	30,437	30,437	30,437	30,437	-	300,017	234,247	(65,770)
3301	OASDI	6,370	6,861	7,346	7,075	5,781	4,931	6,427	7,568	5,109	5,109	5,109	5,109	-	72,794	67,696	(5,098)
3311	Medicare	1,946	1,635	1,747	1,694	1,694	1,329	1,532	1,800	1,610	1,610	1,610	1,610	-	19,819	21,813	1,994
3401	Health and Welfare	13,284	19,159	17,396	15,134	21,794	27,218	2,042	15,840	16,250	16,250	16,250	16,250	-	196,867	99,000	(97,867)
3501	State Unemployment	67	56	60	1,578	59	46	53	62	8	4	4	4	-	2,001	5,880	3,879
3601	Workers' Compensation	-	2,976	8,356	-	-	-	6,931	-	3,332	3,332	3,332	3,332	-	31,591	45,131	13,540
3901	Other Benefits	164	212	261	250	253	81	135	297	200	200	200	200	-	2,453	-	(2,453)
		43,558	54,133	59,053	49,203	53,368	51,824	37,554	51,814	57,346	57,342	57,342	57,342	-	629,881	473,768	(156,113)
Books and Supplies																	
4305	Software	15,683	999	4,323	12,596	4,949	5,376	607	5,388	895	895	895	895	-	53,500	34,000	(19,500)
4310	Office Expense	12,634	11,952	9,633	33,662	16,507	15,325	12,699	6,557	10,258	10,258	10,258	10,258	-	160,000	160,000	-
4311	Business Meals	6	-	59	167	1,053	96	-	3,365	439	439	439	439	-	6,500	1,500	(5,000)
4400	Noncapitalized Equipment	-	-	-	-	-	1,036	-	-	2,221	2,221	2,221	2,221	-	7,700	7,700	-
4700	Food Services	5,658	44,825	77,977	75,462	73,944	71,581	68,874	179,263	120,618	120,618	120,618	120,618	-	1,080,056	1,080,056	-
		33,981	57,776	91,992	121,887	96,453	93,414	82,180	194,573	134,430	134,430	134,430	132,209	-	1,307,756	1,283,256	(24,500)
Subagreement Services																	
5104	Transportation	-	10,432	4,590	9,765	4,640	4,826	4,640	4,640	4,117	4,117	4,117	4,117	-	60,000	35,000	(25,000)
5105	Security	2,153	1,102	1,600	1,585	2,005	1,216	3,221	3,604	629	629	629	629	-	19,000	19,000	-
5106	Other Educational Consultants	-	-	-	-	-	15,950	-	-	-	-	-	-	-	15,950	-	(15,950)
		2,153	11,534	6,190	11,350	6,645	21,992	7,861	8,244	4,745	4,745	4,745	4,745	-	94,950	54,000	(40,950)
Operations and Housekeeping																	
5201	Auto and Travel	5,805	(5,502)	2,198	-	5,269	2,046	66	4,630	2,622	2,622	2,622	2,622	-	25,000	25,000	-
5300	Dues & Memberships	-	-	-	-	-	-	75	454	18	18	18	18	-	600	600	-
5400	Insurance	3,670	-	38,102	-	1,783	2,264	3,199	-	5,371	5,371	5,371	5,371	-	70,500	40,500	(30,000)
5501	Utilities	284	2,411	3,422	3,033	2,089	2,016	1,802	2,215	2,182	2,182	2,182	2,182	-	26,000	26,000	-
5502	Janitorial Services	2,465	-	2,465	913	319	1,232	1,080	1,323	1,276	1,276	1,276	1,276	-	14,900	14,900	-
5900	Communications	14,458	3,841	7,912	2,588	410	(6,497)	2,706	16,114	5,867	5,867	5,867	5,867	-	65,000	65,000	-
5901	Postage and Shipping	-	-	-	8	42	-	-	-	88	88	88	88	-	400	400	-
		310,182	750	(229,401)	6,542	9,912	1,061	8,928	24,736	17,423	17,423	17,423	17,423	-	202,400	172,400	(30,000)
Facilities, Repairs and Other Leases																	
5601	Rent	28,188	28,188	28,188	28,187	28,188	28,188	27,774	33,355	34,500	34,500	34,500	34,500	-	368,256	368,256	-
5603	Equipment Leases	1,509	1,241	1,318	1,228	3,792	8,853	1,666	8,937	5,514	5,514	5,514	5,514	-	50,600	50,600	-
5604	Other Leases	752	327	597	638	163	335	32,236	466	762	762	762	762	-	38,560	8,560	(30,000)
5610	Repairs and Maintenance	3,684	5,898	2,623	13,648	2,225	2,233	7,811	7,790	1,797	1,797	1,797	1,797	-	53,100	25,100	(28,000)
		34,133	35,654	32,726	43,701	34,368	39,609	69,487	50,548	42,573	42,573	42,573	42,573	-	510,516	452,516	(58,000)
Professional/Consulting Services																	
5801	IT	-	-	2,963	1,350	722	375	-	-	23	23	23	23	-	5,500	1,000	(4,500)
5802	Audit & Taxes	-	1,356	-	-	-	-	2,625	11,287	7,477	7,477	7,477	-	37,700	37,700	-	
5803	Legal	-	378	10,529	26,026	20,269	-	21,940	6,826	183	183	183	183	-	86,700	66,700	(20,000)
5804	Professional Development	-	-	-	-	-	20,925	-	625	813	813	813	813	-	24,800	4,800	(20,000)
5805	General Consulting	3,800	6,699	43,568	40,178	55,546	35,409	44,105	38,548	19,998	19,998	19,998	19,998	-	347,844	347,844	-

FY25-26 Central Office

Monthly Cash Flow/Forecast FY25-26

Revised 03/12/26

Actuals Through: 2/28/2026

ADA = 0.00



	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26	Year-End Accruals	Annual Forecast	Original Budget Total	Favorable / (Unfav.)
5806 Special Activities/Field Trips	-	-	-	-	-	116	-	2,796	644	644	-	-	-	4,200	4,200	-
5807 Bank Charges	-	-	-	-	2,623	277	-	-	150	150	150	150	-	3,500	3,500	-
5808 Printing	-	-	-	-	131	-	-	13,027	-	-	-	-	-	13,158	-	(13,158)
5809 Other taxes and fees	37	802	791	1	40	3,500	255	9,617	2,239	2,239	2,239	2,239	-	24,000	24,000	-
5810 Payroll Service Fee	-	4,256	2,128	2,128	2,128	2,128	2,128	2,000	1,776	1,776	1,776	1,776	-	24,000	24,000	-
5811 Management Fee	6,446	2,779	4,393	4,438	4,468	4,440	4,318	4,468	13,105	13,105	13,105	13,105	-	88,170	85,216	(2,954)
5815 Public Relations/Recruitment	6,500	6,500	7,358	6,500	11,633	1,581	-	1,326	1,901	1,901	1,901	1,901	-	49,000	25,000	(24,000)
	16,783	22,770	71,730	80,621	97,560	68,751	75,371	90,520	48,308	48,308	47,664	40,186	-	708,572	623,960	(84,612)
Depreciation																
6900 Depreciation Expense	10,941	11,065	10,600	10,647	10,564	10,618	10,672	11,398	11,000	11,000	11,000	11,000	-	130,505	121,312	(9,193)
	10,941	11,065	10,600	10,647	10,564	10,618	10,672	11,398	11,000	11,000	11,000	11,000	-	130,505	121,312	(9,193)
Interest																
7438 Interest Expense	2,000	8,645	7,578	7,219	7,341	6,845	-	15,790	6,845	6,845	6,845	6,845	-	82,798	56,000	(26,798)
	2,000	8,645	7,578	7,219	7,341	6,845	-	15,790	6,845	6,845	6,845	6,845	-	82,798	56,000	(26,798)
Total Expenses	588,359	315,437	171,341	448,297	433,330	386,040	398,046	572,056	439,552	439,548	438,904	429,206	-	5,060,117	4,741,577	(318,540)
Monthly Surplus (Deficit)	(587,254)	60,121	211,025	(283,538)	(42,174)	249,605	(199,145)	123,718	108,703	108,707	109,351	119,050	-	(21,832)	127,923	(149,755)
Cash Flow Adjustments																
Monthly Surplus (Deficit)	(587,254)	60,121	211,025	(283,538)	(42,174)	249,605	(199,145)	123,718	108,703	108,707	109,351	119,050	-	(21,832)		
Cash flows from operating activities																
Depreciation/Amortization	41,628	41,844	41,471	41,611	41,619	41,767	41,915	108,025	11,000	11,000	11,000	11,000	-	443,880		
Public Funding Receivables	258,966	(212,546)	(118,263)	125,145	100,704	(169,025)	236,354	(70,522)	-	-	-	-	-	150,813		
Grants and Contributions Rec.	5,482	-	-	-	-	2,709	-	-	-	-	-	-	-	8,191		
Due To/From Related Parties	1,508,829	(471,912)	88,187	(67,652)	(319,093)	60,013	(140,859)	(315,442)	-	-	-	-	-	342,071		
Prepaid Expenses	(18,041)	1,764	4,428	7,019	2,658	(4,910)	799	(2,146)	-	-	-	-	-	(8,429)		
Other Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Accounts Payable	(88,713)	19,565	60,918	(48,389)	84,213	(53,157)	(41,303)	81,869	-	-	-	-	-	15,003		
Accrued Expenses	(339,557)	261,263	(356,263)	(59,646)	91,825	(91,783)	(85,954)	149,444	-	-	-	-	-	(430,671)		
Other Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Deferred Revenue	-	-	-	(10,000)	-	-	-	-	-	-	-	-	-	(10,000)		
Cash flows from investing activities																
Purchases of Prop. And Equip.	(48,740)	(13,075)	-	(11,490)	(6,750)	(16,800)	(9,100)	(14,528)	-	-	-	-	-	(120,483)		
Notes Receivable	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Cash flows from financing activities																
Draw from LOC	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Payments on LOC	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Proceeds(Payments) on Debt	(32,736)	(32,828)	(32,920)	(33,012)	(33,105)	(33,198)	(33,706)	(93,923)	(93,923)	(93,923)	(93,923)	(93,923)	-	(701,120)		
Total Change in Cash	699,864	(345,804)	(101,417)	(339,952)	(80,103)	(14,779)	(230,999)	(33,505)	25,780	25,784	26,428	36,127				
Cash, Beginning of Month	982,595	1,682,459	1,336,655	1,235,238	895,286	815,183	800,404	569,405	535,900	561,680	587,464	613,891				
Cash, End of Month	1,682,459	1,336,655	1,235,238	895,286	815,183	800,404	569,405	535,900	561,680	587,464	613,891	650,018				

Alta Public Schools

Statement of Financial Position

For the period ended February 28, 2026

	Alta Public Schools	Academia Moderna	Prepa Tec Los Angeles	Prepa Tec Los Angeles High	AMPTEC, LLC	PTMS, LLC	Total
Assets							
Current Assets							
Cash & Cash Equivalents	\$ 535,900	\$ 4,815,035	\$ 841,039	\$ 0	\$ 5,643,693	\$ 1,893,268	\$ 13,728,934
Accounts Receivable	10,605	98,237	246,647	0	4,547	0	360,036
Public Funding Receivables	303,824	638,569	744,007	0	0	0	1,686,400
Due To/From Related Parties	2,020,427	(854,061)	(1,199,756)	71,712	48,263	(86,585)	0
Prepaid Expenses	67,354	111,039	27,793	0	0	0	206,186
Other Current Assets	0	0	0	0	(56,803)	(85,204)	(142,006)
Total Current Assets	2,938,110	4,808,819	659,730	71,712	5,639,700	1,721,479	15,839,550
Long-term Assets							
Property & Equipment, Net	565,084	995,900	170,221	0	5,339,770	13,439,808	20,510,782
Right of Use Asset, Net	815,543	15,423,036	22,256,299	0	0	0	38,494,879
Deposits	85,100	7,500	25,326	0	0	0	117,925
Total Long-term Assets	1,465,727	16,426,436	22,451,846	0	5,339,770	13,439,808	59,123,586
Total Assets	\$ 4,403,837	\$ 21,235,255	\$ 23,111,576	\$ 71,712	\$ 10,979,470	\$ 15,161,287	\$ 74,963,136
Liabilities							
Current Liabilities							
Accounts Payable	\$ 124,396	\$ 17,389	\$ 77,118	\$ 0	\$ 0	\$ 0	\$ 218,903
Accrued Liabilities	629,701	(62,422)	65,787	0	156,980	0	790,046
Line of Credit	1,100,000	0	0	0	0	0	1,100,000
Deferred Revenue	42,477	1,099,754	140,773	0	0	0	1,283,004
Interest Payable	0	0	0	0	0	284,775	284,775
Operating Lease Liability, Current Portion	299,340	281,507	249,261	0	0	0	830,108
Notes Payable, Current Portion	4,167	0	0	0	0	0	4,167
Total Current Liabilities	2,200,081	1,336,228	532,939	0	156,980	284,775	4,511,003
Long-term Liabilities							
Operating Lease Liability, Net of Current Porti	578,303	15,201,933	22,788,221	0	0	0	38,568,456
Notes Payable, Net of Current Portion	19,701	0	0	0	0	0	19,701
Bonds Payable, Net of Current Portion	0	0	0	0	10,254,170	18,476,304	28,730,474
Discount on Bonds	0	0	0	0	(175,917)	(314,353)	(490,269)
Other Long-term Liabilities	0	0	0	0	723,050	0	723,050
Total Long-term Liabilities	598,004	15,201,933	22,788,221	0	10,801,303	18,161,951	67,551,412
Total Liabilities	2,798,085	16,538,161	23,321,160	0	10,958,283	18,446,726	72,062,415
Net Assets, End of Period	1,605,752	4,697,095	(209,584)	71,712	21,187	(3,285,439)	2,900,722
Liabilities & Net Assets	\$ 4,403,837	\$ 21,235,255	\$ 23,111,576	\$ 71,712	\$ 10,979,470	\$ 15,161,287	\$ 74,963,136

Alta Public Schools

Statement of Cash Flows

For the period ended February 28, 2026

	Alta Public Schools	Academia Moderna	Prepa Tec Los Angeles	Prepa Tec Los Angeles High	AMPTEC, LLC	PTMS, LLC	Total
Cash Flows from Operating Activities							
Change in Net Assets	\$ 123,717	\$ (179,635)	\$ (8,546)	\$ 0	\$ 8,556	\$ (47,375)	\$ (103,282)
Adjustments							
Depreciation	108,025	100,858	116,045	0	5,850	23,316	354,094
(Increase) Decrease in Operating Assets							
Public Funding Receivables	(70,522)	(55,955)	(95,400)	0	0	0	(221,877)
Due from Related Parties	(315,442)	130,961	184,482	0	0	0	0
Prepaid Expenses	(2,146)	2,372	2,689	0	0	0	2,915
Other Assets	0	0	0	0	1,502	30,840	32,343
Increase (Decrease) in Operating Liabilities							
Accounts Payable	81,869	27,099	(3,154)	0	0	0	105,814
Accrued Expenses	149,444	7,834	5,846	0	52,327	0	215,451
Deferred Revenue	0	47,860	9,644	0	0	0	57,503
Other Liabilities	0	0	0	0	0	94,925	94,925
Total Cash Flows from Operating Activities	74,945	81,394	211,606	0	68,235	101,706	537,886
Cash Flows from Investing Activities							
Purchases of Property & Equipment	(14,528)	0	0	0	0	0	(14,527)
Total Cash Flows from Investing Activities	(14,528)	0	0	0	0	0	(14,527)
Cash Flows from Financing Activities							
Proceeds from (Payments on) Leases	(93,923)	(115,543)	(159,513)	0	0	0	(368,979)
Proceeds from (Payments on) Long-term Debt	0	0	0	0	1,449	9,128	10,577
Total Cash Flows from Financing Activities	(93,923)	(115,543)	(159,513)	0	1,449	9,128	(358,402)
Change in Cash and Cash Equivalents	(33,505)	(34,149)	52,093	0	69,684	110,834	164,957
Cash & Cash Equivalents, Beginning of Period	569,405	4,849,184	788,946	0	5,574,008	1,782,434	13,563,977
Cash & Cash Equivalents, End of Period	\$ 535,900	\$ 4,815,035	\$ 841,039	\$ 0	\$ 5,643,693	\$ 1,893,268	\$ 13,728,934

Alta Public Schools**Accounts Payable Aging**

For the period ended February 28, 2026

Vendor Name	Invoice/Credit Number	Date Due	Current	1 - 30 Days Past Due	31 - 60 Days Past Due	61 - 90 Days Past Due	Over 90 Days Past Due	Total
Avenue 33 Farm LLC	1042	03/11/2026	\$ 260	\$ -	\$ -	\$ -	\$ -	\$ 260
Domestic Uniform Rental	0212264608	03/14/2026	112	-	-	-	-	112
Imperial Dade	40574591	03/07/2026	937	-	-	-	-	937
Mr. & Mrs. Fire Extinguisher	12229	03/07/2026	140	-	-	-	-	140
Republic Services	0902-011329629	11/30/2022	(93)	-	-	-	-	(93)
School Nutrition Partners	1354	03/08/2026	28,347	-	-	-	-	28,347
Sysco Los Angeles, Inc.	945651247 5	03/25/2026	(490)	-	-	-	-	(490)
Sysco Los Angeles, Inc.	14527156S	03/12/2026	120	-	-	-	-	120
Sysco Los Angeles, Inc.	945594214 5	03/07/2026	12,467	-	-	-	-	12,467
Sysco Los Angeles, Inc.	945613009 6	03/13/2026	2,151	-	-	-	-	2,151
Sysco Los Angeles, Inc.	945621916 2	03/16/2026	44	-	-	-	-	44
Sysco Los Angeles, Inc.	945626858 1	03/16/2026	58	-	-	-	-	58
Sysco Los Angeles, Inc.	945628402 6	03/18/2026	59	-	-	-	-	59
Sysco Los Angeles, Inc.	945632085 3	03/19/2026	776	-	-	-	-	776
Sysco Los Angeles, Inc.	945632437 6	03/19/2026	3,495	-	-	-	-	3,495
Sysco Los Angeles, Inc.	945637787 9	03/21/2026	7,014	-	-	-	-	7,014
Top Notch Catering	APSH0126022	03/03/2026	68,999	-	-	-	-	68,999
Total Outstanding Invoices			\$ 124,396	\$ -	\$ -	\$ -	\$ -	\$ 124,396

Alta Public Schools

Check Register

For the period ended February 28, 2026

Check Number	Vendor Name	Transaction Description	Check Date	Check Amount
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Umpqua Bank Account - 4632

Total Disbursements in February \$ _____ -

Central Office Hanmi Bank Account - 0772

60852	CDW Government	Software	02/06/2026	\$ 897.36
60853	Charter Impact LLC	Business Mgmt Fees - 02/26	02/06/2026	6,318.00
60854	Elan Financial Services	Credit Card Pmt - 01/26	02/06/2026	13,266.50
60855	Luigi Aguilar	Reimb - 01/26/26-Bus Parts	02/06/2026	2,285.99
60856	Mobile Modular Portable Storage	Storage Lease - 01/25/26-02/23/26	02/06/2026	303.26
60857	Procopio Cory Hargreaves& Savitch LLP	Legal Svcs - 12/25	02/06/2026	1,209.00
60858	T-Mobile - 4	Communication Svcs - 12/21/25-01/20/26	02/06/2026	983.87
60859	Zoom Video Communications, Inc.	Communication Svcs - 01/23/26-02/22/26	02/06/2026	103.46
60860	AireSpring	Communication Svcs	02/11/2026	1,707.46
60861	Carla Sanchez	Reimb - 01/30/26-Mileage	02/11/2026	56.00
60862	Cell Business Equipment	Copier Lease - 01/30/26-02/27/26	02/11/2026	1,008.22
60863	Coronet Cyber Security, Inc.	Security Svcs - 12/31/25-01/30/26	02/11/2026	611.97
60864	Medina's Cleaning and Maintenance LLC	Landscape Svcs - 02/26	02/11/2026	875.00
60865	T-Mobile - 1	Communication Svcs - 12/21/25-01/20/26	02/11/2026	114.25
60866	Charter Impact LLC	Rush Processing Fee - 01/26	02/20/2026	150.00
60867	Coronet Cyber Security, Inc.	Security Svcs - 01/31/26-02/27/26	02/20/2026	611.97
60868	Ewan, LLC	Rent - 03/26	02/20/2026	14,207.00
60869	Jonah Miller	Reimb - 02/12/26-Mileage	02/20/2026	28.86
60870	Nationwide Legal	Legal Svcs - 12/25	02/20/2026	4,128.75
60871	Luigi Aguilar	Reimb - 07/16/25-08/28/25-Adjustment-Fuel and Wash	02/23/2026	100.00
60872	Clifton Larson Allen LLP	Audit Svcs	02/27/2026	11,287.50
60873	Department of Motor Vehicles - 1	Pull Notice	02/27/2026	1.00
60874	JBC Bus Repair Inc	Van Repair	02/27/2026	522.87
60875	Mobile Modular Portable Storage	Storage Lease - 01/17/26-03/18/26	02/27/2026	294.26
60876	Procopio Cory Hargreaves& Savitch LLP	Legal Svcs - 01/26	02/27/2026	1,488.00
ACH	Employment Development Department	Inova Payroll Tax - SEF LEC Penalty - 07/01/25 - 09/30/25	02/06/2026	418.89
ACH	Employment Development Department	Inova - SEF Local Experience Charge	02/06/2026	3,751.95
ACH	CALSTRS	AMCS PERS - 01/26	02/09/2026	43,494.31
ACH	CALSTRS	AMCS STRS - 01/26	02/09/2026	64,167.44
ACH	CALSTRS	PTMS PERS - 01/26	02/09/2026	11,156.05
ACH	CALSTRS	PTMS STRS - 01/26	02/09/2026	34,762.62
ACH	Matrix Trust Co	403b Retirement Pmt	02/11/2026	3,107.89
ACH	Hanmi Bank	Loan Fees x2014	02/12/2026	5,500.00
ACH	Inspired Wellness	Health Insurance - Medical - 03/26	02/18/2026	78,574.95
ACH	Matrix Trust Co	403b Retirement Pmt	02/25/2026	2,966.90

Total Disbursements in February \$ 310,461.55

Hanmi Bank Account SFA - 0880

91305	Avenue 33 Farm LLC	Meals Svcs - 01/26	02/06/2026	\$ 2,212.50
91306	Clearbrook Farms	Meals Svcs - 01/26	02/06/2026	3,452.69
91307	County of Los Angeles - Dept of Public Health	Health Permit	02/06/2026	2,030.25
91308	Domestic Uniform Rental	Kitchen Supplies	02/06/2026	112.15
91309	Elan Financial Services	Credit Card Pmt - 01/26	02/06/2026	12,574.98
91310	Gold Star Foods	Meals Svcs - 01/26	02/06/2026	2,973.73
91311	Golden State Water Company - 4	Utility Svcs 12/19/26-01/22/26	02/06/2026	164.74
91312	Imperial Dade	Kitchen Supplies	02/06/2026	958.05
91313	Jesse Gutierrez	Reimb - 01/23/26-Van Repair	02/06/2026	261.57
91314	OSI Staffing Inc.	Consulting Svcs - 01/26	02/06/2026	2,304.89
91315	Pizza LA	Meals Svcs - 01/26	02/06/2026	1,469.18
91316	School Nutrition Partners	Consulting Svcs - 01/26	02/06/2026	5,000.00
91317	Sysco Los Angeles, Inc.	Meals Svcs - 01/26	02/06/2026	8,221.96
91318	The Platinum Packaging Group	Kitchen Supplies	02/06/2026	4,024.16
91319	AlSCO	Kitchen Supplies	02/11/2026	70.00
91320	Cell Business Equipment	Copier Lease - 01/15/26-02/14/26	02/11/2026	337.49
91321	Charter Communications	Communication Svcs - 01/18/26-02/17/26	02/11/2026	135.20

Alta Public Schools

Check Register

For the period ended February 28, 2026

Check Number	Vendor Name	Transaction Description	Check Date	Check Amount
91322	Clearbrook Farms	Meals Svcs - 01/26	02/11/2026	13,092.39
91323	Domestic Uniform Rental	Kitchen Supplies	02/11/2026	224.30
91324	Ecolab Inc.	Kitchen Supplies	02/11/2026	186.90
91325	Gold Star Foods	Meals Svcs - 01/26	02/11/2026	3,951.95
91326	Maria Cuevas	Reimb - 01/29/26-Mileage	02/11/2026	62.69
91327	Medina's Cleaning and Maintenance LLC	Landscape Svcs - 02/26	02/11/2026	475.00
91328	Orkin	Pest Control Svcs	02/11/2026	425.49
91329	OSI Staffing Inc.	Consulting Svcs - 01/26	02/11/2026	2,363.06
91330	Republic Services #902 - 2	Janitorial Svcs - 01/26-02/26	02/11/2026	1,005.09
91331	Republic Services #902 - 5	Janitorial Svcs - 02/26	02/11/2026	318.56
91332	Sysco Los Angeles, Inc.	Meals Svcs - 01/26	02/11/2026	18,162.48
91333	The Platinum Packaging Group	Kitchen Supplies	02/11/2026	4,024.16
91334	AlSCO	Kitchen Supplies	02/20/2026	105.72
91335	Bay Alarm Company - 2	Security Svcs - 03/01/26-05/31/26	02/20/2026	490.32
91336	California Department of Education	Meals Svcs - 12/25	02/20/2026	278.85
91337	Clearbrook Farms	Meals Svcs - 02/26	02/20/2026	6,643.23
91338	Domestic Uniform Rental	Kitchen Supplies	02/20/2026	112.15
91339	Fresh Start Healthy Meals	Meals Svcs - 01/26	02/20/2026	1,591.80
91340	Gold Star Foods	Meals Svcs - 01/26	02/20/2026	7,793.31
91341	Imperial Dade	Kitchen Supplies	02/20/2026	1,062.55
91342	Los Angeles Department of Water & Power	Utility Svcs - 01/06/26-02/04/26	02/20/2026	1,770.46
91343	Maria Cuevas	Reimb - 02/09/26-Mileage	02/20/2026	13.63
91344	Orkin	Pest Control Svcs	02/20/2026	113.50
91345	OSI Staffing Inc.	Consulting Svcs - 02/26	02/20/2026	2,524.17
91346	Pizza LA	Meals Svcs - 02/26	02/20/2026	2,872.58
91347	PJCA-3, LP	Meals Svcs - 10/25	02/20/2026	3,306.62
91348	SoCalGas - 5	Utility Svcs - 01/14/26-02/11/26	02/20/2026	79.68
91349	Sysco Los Angeles, Inc.	Meals Svcs - 01/26	02/20/2026	12,133.33
91350	TopCal, Inc	Drain Removal	02/20/2026	800.00
91351	Wall Street Investment Group LLC	Rent - 03/26	02/20/2026	16,444.00
91352	Bay Alarm Company - 2	Installation Deposit	02/27/2026	1,750.00
91353	Domestic Uniform Rental	Kitchen Supplies	02/27/2026	187.15
91354	Imperial Dade	Kitchen Supplies	02/27/2026	418.27
91355	JB Heating & Air Conditioning Services	AC Repair	02/27/2026	1,320.00
91356	Jesse Gutierrez	Reimb - 02/17/26-Water Heater inspection	02/27/2026	195.00
91357	Liberty Elementary Education Foundation	Consulting Svcs 01/26	02/27/2026	3,008.90
91358	Maria Cuevas	Reimb - 02/11/26-02/17/26-Mileage	02/27/2026	30.09
91359	Pizza LA	Meals Svcs - 02/26	02/27/2026	350.85
91360	PJCA-3, LP	Meals Svcs - 01/26	02/27/2026	1,009.80
91361	Revolution Foods Inc	Meals Svcs - 01/26	02/27/2026	11,248.75
91362	Sky Renovators Inc.	Electrical Svcs	02/27/2026	2,700.00
91363	Sysco Los Angeles, Inc.	Meals Svcs - 02/26	02/27/2026	4,571.06
91364	Verizon x9129	Communication Svcs - 01/26	02/27/2026	66.30
ACH	American Textile	Kitchen Washer Svcs	02/09/2026	506.48
ACH	Hanmi Bank	LOC Interest	02/12/2026	15,789.60
ACH	Ryder Transportation	Ryder Truck Rental	02/26/2026	4,639.54

Total Disbursements in February \$ 196,523.30

Total Disbursements \$ 506,984.85



BOARD FINANCIALS

ALTA PUBLIC SCHOOLS

Prepa-Tec

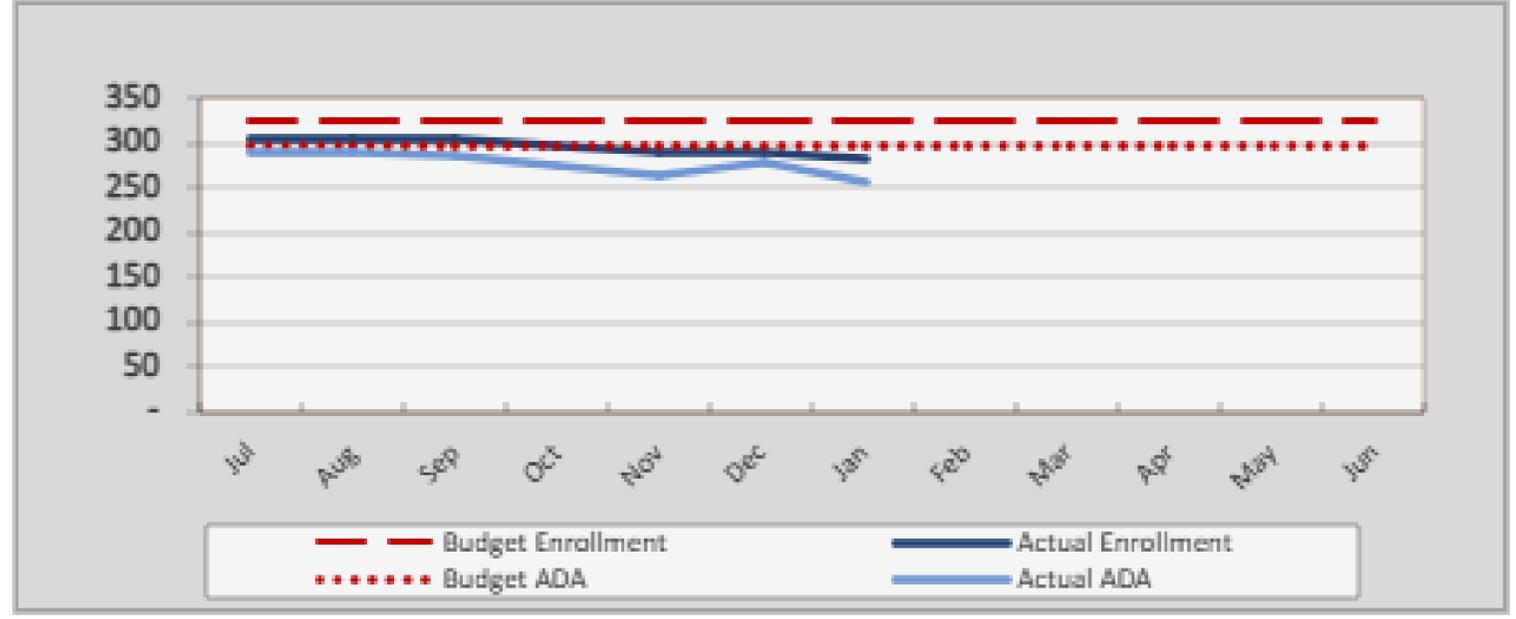
Monthly Finance Update up to February 28, 2026

HIGHLIGHTS

- Revenues are Forecasted to be 6.1M at year end
- Expenses are projected to be 5.9M at year end
- Year end Fund Balance is Projected to be \$128k
- Audit Selection Firm is due to the Authorizer by 3/17/26

ATTENDANCE

Enrollment & Per Pupil Data			
	<u>Actual</u>	<u>Forecast</u>	<u>Budget</u>
<i>Average Enrollment</i>	298	292	325
<i>Average ADA</i>	278	280	299
<i>Attendance Rate</i>	93.4%	96.0%	92.0%
<i>Unduplicated %</i>	94.5%	94.5%	88.2%
<i>Revenue per ADA</i>		\$21,746	\$20,552
<i>Expenses per ADA</i>		\$21,288	\$20,430



- P1 280.26 ADA | M5 ADA is 258.2

REVENUE

- Revenues are Forecasted to be **\$6,094,540**
- Prop 28 Revenue increased by \$10k from prior forecast
- 21st Century increased by \$100k from prior forecast

	<i>Year-to-Date</i>			<i>Annual/Full Year</i>		
	Actual	Budget	Fav/(Unf)	Forecast	Budget	Fav/(Unf)
Revenue						
State Aid-Rev Limit	\$ 2,553,695	\$ 2,358,773	\$ 194,922	\$ 4,144,393	\$ 4,379,922	\$ (235,529)
Federal Revenue	186,993	289,087	(102,094)	698,542	481,315	217,227
Other State Revenue	524,100	629,362	(105,262)	1,244,606	1,276,678	(32,072)
Other Local Revenue	4,402	4,667	(265)	7,000	7,000	-
Total Revenue	\$3,269,190	\$3,281,889	\$ (12,699)	\$6,094,540	\$6,144,915	\$ (50,375)

EXPENSES

- Expenses are Forecasted to be **\$5,966,122**
 - Salaries reduced by \$10k from prior forecast
 - Subagreements and Services increased by \$23k from the prior forecast

Expenses	Year-to-Date			Annual/Full Year		
	Actual	Budget	Fav/(Unf)	Forecast	Budget	Fav/(Unf)
Certificated Salaries	\$ 920,728	\$ 1,030,487	\$ 109,759	\$ 1,454,144	\$ 1,608,222	\$ 154,078
Classified Salaries	281,440	396,406	114,966	451,810	618,748	166,938
Benefits	432,662	608,700	176,038	723,308	934,053	210,745
Books and Supplies	171,419	104,911	(66,508)	182,595	145,194	(37,401)
Subagreement Services	253,188	116,490	(136,698)	324,486	184,775	(139,711)
Operations	269,227	152,173	(117,054)	381,555	228,370	(153,185)
Facilities	813,979	848,336	34,357	1,340,547	1,272,504	(68,043)
Professional Services	645,924	747,732	101,808	1,072,159	1,081,175	9,016
Depreciation	20,353	23,672	3,319	35,508	35,508	-
Interest	-	-	-	-	-	-
Total Expenses	\$3,808,920	\$4,028,906	\$ 219,986	\$5,966,112	\$6,108,549	\$ 142,437

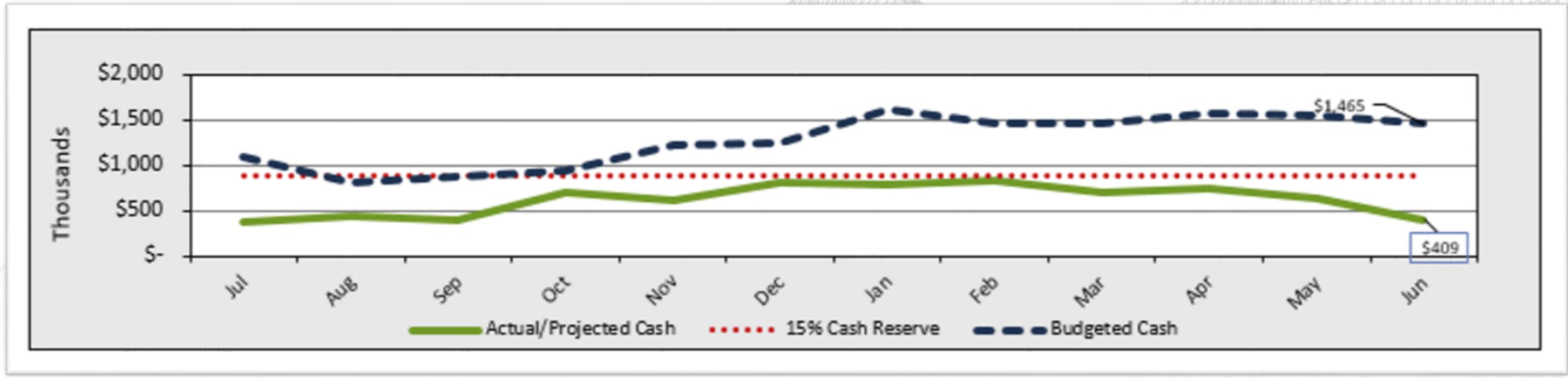
FUND BALANCE

- The Surplus/(deficit) is forecasted to be **\$128,428**.
- The Fund Balance Increased by \$100k from prior forecast
- Fund Balance is **7.7%** of Annual Expenses
- The Year End Fund Balance is Projected to be **\$458,575**

	Year-to-Date			Annual/Full Year		
	Actual	Budget	Fav/(Unf)	Forecast	Budget	Fav/(Unf)
Total Surplus(Deficit)	\$ (539,730)	\$ (747,017)	\$ 207,287	\$ 128,428	\$ 36,366	\$ 92,062
Beginning Fund Balance	330,147	330,147		330,147	330,147	
Ending Fund Balance	<u>\$ (209,584)</u>	<u>\$ (416,870)</u>		<u>\$ 458,575</u>	<u>\$ 366,513</u>	
<i>As a % of Annual Expenses</i>	-3.5%	-6.8%		7.7%	6.0%	

CASH BALANCE

- The Year End Cash Balance is forecasted to be **\$409k**
- The February Cash Balance was **\$841k**



Appendix

- Monthly Cash Flow / Forecast
- Budget vs. Actual
- Statement of Financial Position
- AP Aging
- Monthly Check Register
- 60-Day Compliance Calendar

FY25-26 Prepa-Tec

Monthly Cash Flow/Forecast FY25-26

Revised 03/12/26

Actuals Through: 02/28/2026

ADA = 280.26

	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26	Year-End Accruals	Annual Forecast	Original Budget Total	Favorable / (Unfav.)
Revenues																
State Aid - Revenue Limit																
8011 LCFF State Aid	-	149,844	149,844	269,720	269,720	269,720	269,720	269,720	251,503	251,503	251,503	251,503	251,503	2,905,801	3,076,339	(170,538)
8012 Education Protection Account	-	-	-	14,427	-	-	14,426	-	14,013	-	-	-	13,186	56,052	59,800	(3,748)
8096 In Lieu of Property Taxes	-	219,138	97,395	97,395	97,395	97,395	97,395	170,441	101,995	50,998	50,998	50,998	50,998	1,182,540	1,243,783	(61,243)
	-	368,982	247,239	381,542	367,115	367,115	381,541	440,161	367,511	302,500	302,500	302,500	315,686	4,144,393	4,379,922	(235,529)
Federal Revenue																
8181 Special Education - Entitlement	-	-	-	-	-	-	-	-	-	-	-	-	44,660	44,660	42,000	2,660
8290 Title I, Part A - Basic Low Income	-	-	-	33,802	-	-	-	-	-	-	-	-	-	104,673	136,192	2,283
8291 Title II, Part A - Teacher Quality	-	-	-	3,868	-	-	-	-	-	-	-	-	-	11,594	15,301	161
8293 Title III - Limited English	-	-	-	-	-	-	-	-	-	-	-	-	-	-	12,633	(12,633)
8296 Other Federal Revenue	-	-	13,671	-	2,500	-	88,103	-	-	113,724	-	-	236,898	454,896	275,189	179,707
8299 Prior Year Federal Revenue	-	-	45,000	-	-	-	49	-	-	-	-	-	-	45,049	-	45,049
	-	-	58,671	37,670	2,500	-	88,152	-	-	113,724	-	-	397,825	698,542	481,315	217,227
Other State Revenue																
8311 State Special Education	-	12,649	12,649	22,767	22,767	22,767	22,768	22,767	23,705	23,705	23,705	23,705	23,705	257,657	267,007	(9,350)
8545 School Facilities (S8740)	-	-	-	-	-	207,165	-	-	-	-	97,779	-	86,173	391,117	386,523	4,594
8550 Mandated Cost	-	-	-	-	-	5,921	-	-	-	-	-	-	-	5,921	5,929	(8)
8560 State Lottery	-	-	-	-	-	-	23,683	-	-	19,692	-	-	33,136	76,511	81,627	(5,116)
8598 Prior Year Revenue	-	(1)	1	(5,638)	1,791	-	2,833	-	-	5,112	-	-	-	4,098	-	4,098
8599 Other State Revenue	-	11,382	23,265	20,488	20,488	20,488	36,497	16,603	2,138	123,525	2,138	2,138	230,152	509,302	535,592	(26,290)
	-	24,030	35,915	37,617	45,046	256,341	85,781	39,370	25,842	172,034	123,622	25,842	373,166	1,244,606	1,276,678	(32,072)
Other Local Revenue																
8699 School Fundraising	-	-	-	-	-	3,835	-	567	650	650	650	650	-	7,000	7,000	-
	-	-	-	-	-	3,835	-	567	650	650	650	650	-	7,000	7,000	-
Total Revenue	-	393,012	341,825	456,829	414,661	627,291	555,474	480,098	394,003	588,908	426,771	328,992	1,086,677	6,094,540	6,144,915	(50,375)
Expenses																
Certificated Salaries																
1100 Teachers' Salaries	3,951	115,642	111,850	111,291	109,897	102,696	118,307	103,321	111,347	111,347	111,347	111,347	-	1,222,345	1,356,822	134,477
1170 Teachers' Substitute Hours	49	162	158	157	157	157	185	163	682	682	682	682	-	3,915	18,000	14,085
1175 Teachers' Extra Duty/Stipends	19,500	3,770	-	-	-	-	-	-	-	-	-	-	-	23,270	-	(23,270)
1200 Pupil Support Salaries	4,639	3,769	3,770	3,769	3,769	3,770	4,394	6,270	6,031	6,031	6,031	6,031	-	58,275	-	(58,275)
1300 Administrators' Salaries	12,794	10,813	3,343	7,579	15,621	10,954	12,677	11,384	15,294	15,294	15,294	15,294	-	146,339	233,400	87,061
	40,933	134,156	119,121	122,796	129,444	117,577	135,563	121,138	133,354	133,354	133,354	133,354	-	1,454,144	1,608,222	154,078
Classified Salaries																
2100 Instructional Salaries	9,798	10,004	11,109	10,469	8,930	5,039	6,255	13,886	10,646	10,646	10,646	10,646	-	118,074	155,605	37,531
2200 Support Salaries	5,882	5,367	5,809	5,655	10,590	3,333	5,139	12,637	5,932	5,932	5,932	5,932	-	78,139	65,250	(12,890)
2400 Clerical and Office Staff Salaries	-	-	-	-	-	-	-	-	0	0	0	0	-	2	113,922	113,920
2900 Other Classified Salaries	12,247	19,436	18,867	20,156	24,998	12,279	14,874	28,681	26,014	26,014	26,014	26,014	-	255,595	283,972	28,377
	27,927	34,807	35,785	36,280	44,518	20,651	26,268	55,204	42,592	42,592	42,592	42,592	-	451,810	618,748	166,938
Benefits																
3101 STRS	3,289	23,011	20,922	21,319	21,178	20,820	23,415	21,064	33,828	33,828	33,828	33,828	-	290,331	307,170	16,840
3202 PERS	5,623	9,410	9,655	9,883	12,477	6,106	7,893	14,707	15,638	15,638	15,638	15,638	-	138,307	165,886	27,579
3301 OASDI	1,728	2,548	2,587	2,617	3,135	1,650	2,178	3,806	3,616	3,616	3,616	3,616	-	34,715	38,362	3,648
3311 Medicare	996	2,439	2,236	2,296	2,512	1,994	2,336	2,547	3,413	3,413	3,413	3,413	-	31,009	32,291	1,282
3401 Health and Welfare	13,848	10,623	18,396	18,297	18,113	17,753	18,166	21,561	15,833	15,833	15,833	15,833	-	200,090	385,000	184,910
3501 State Unemployment	34	84	77	79	87	68	81	87	4	2	2	2	-	606	2,225	1,619
3601 Workers' Compensation	-	4,755	11,102	-	-	-	11,074	-	330	330	330	330	-	28,249	3,118	(25,132)
	25,518	52,870	64,975	54,491	57,502	48,391	65,143	63,772	72,663	72,661	72,661	72,661	-	723,308	934,053	210,745
Books and Supplies																
4100 Textbooks and Core Curricula	-	-	-	-	3,787	-	2,273	-	-	-	-	-	-	6,060	10,000	3,940
4302 School Supplies	15,605	1,134	13,000	3,284	17,497	(394)	632	2,413	457	457	457	457	-	55,000	25,000	(30,000)
4305 Software	30,192	2,000	2,781	14,789	425	6,826	6,875	1,049	1,064	1,064	1,064	1,064	-	69,194	42,594	(26,600)
4310 Office Expense	1,872	9,811	6,201	1,547	4,850	255	1,605	5,909	-	-	-	-	(5,909)	26,141	47,300	21,159
4311 Business Meals	7	-	-	-	715	611	-	146	205	205	205	205	-	2,300	500	(1,800)
4400 Noncapitalized Equipment	-	-	-	-	2,149	117	-	272	1,591	1,591	1,591	1,591	-	8,900	14,800	5,900
4700 Food Services	-	2,735	5,409	834	708	374	-	1,124	954	954	954	954	-	15,000	5,000	(10,000)
	47,676	15,680	27,391	20,454	30,131	7,789	11,385	10,913	4,271	4,271	4,271	4,271	(5,909)	182,595	145,194	(37,401)
Subagrement Services																
5102 Special Education	-	2,843	17,591	23,007	35,925	27,613	13,688	19,662	13,190	13,190	13,190	-	-	179,900	59,600	(120,300)
5103 Substitute Teacher	-	128	128	-	8,715	5,697	1,208	30,310	-	-	-	-	-	46,186	59,375	13,189
5104 Transportation	-	-	-	4,083	1,740	435	435	-	3,102	3,102	3,102	3,102	-	19,100	31,500	12,400
5105 Security	1,375	-	125	464	506	-	-	1,031	175	175	175	175	-	4,200	4,200	-
5106 Other Educational Consultants	-	2,037	-	2,523	16,585	3,773	1,500	1,875	677	677	677	677	-	31,000	21,000	(10,000)
5107 IB Fees	1,820	-	17,174	9,192	-	-	-	-	3,979	3,979	3,979	3,979	-	44,100	9,100	(35,000)
	3,195	5,008	35,018	39,269	63,471	37,518	16,831	52,878	21,122	21,122	21,122	7,932	-	324,486	184,775	(104,711)
Operations and Housekeeping																
5201 Auto and Travel	5	-	1,007	199	375	358	56	115	221	221	221	221	-	3,000	-	(3,000)
5300 Dues & Memberships	5,104	1,270	200	-	-	-	-	-	732	732	732	732	-	9,500	9,500	-
5400 Insurance	-	-	60,885	-	-	-	-	-	-	-	-	-	-	60,885	47,700	(13,185)

FY25-26 Prepa-Tec

Monthly Cash Flow/Forecast FY25-26

Revised 03/12/26

Actuals Through: 02/28/2026

ADA = 280.26

	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26	Year-End Accruals	Annual Forecast	Original Budget Total	Favorable / (Unfav.)
5501 Utilities	732	6,746	10,734	7,504	871	6,313	5,210	5,222	7,417	7,417	7,417	7,417	-	73,000	85,000	12,000
5502 Janitorial Services	1,368	1,400	1,363	1,653	1,392	1,409	1,630	1,359	1,857	1,857	1,857	1,857	-	19,000	3,000	(16,000)
5900 Communications	16,179	16,855	21,320	14,195	12,769	33,814	21,024	6,957	17,389	17,389	17,389	17,389	-	212,670	82,070	(130,600)
5901 Postage and Shipping	1,402	122	-	-	102	-	8	-	467	467	467	467	-	3,500	1,100	(2,400)
	24,790	26,393	95,509	23,551	15,509	41,894	27,928	13,653	28,082	28,082	28,082	28,082	-	381,555	228,370	(153,185)
Facilities, Repairs and Other Leases																
5601 Rent	-	98,254	164,426	117,562	98,254	98,224	98,224	52,284	126,593	126,593	126,593	126,593	-	1,233,600	1,233,600	-
5603 Equipment Leases	3,499	3,529	3,500	6,830	3,736	3,638	3,943	3,969	3,339	3,339	3,339	3,339	-	46,000	30,000	(16,000)
5604 Other Leases	-	-	1,854	-	-	-	1,189	-	-	-	-	-	-	3,043	-	(3,043)
5610 Repairs and Maintenance	12,284	2,050	17,510	6,217	5,088	2,739	4,699	477	1,710	1,710	1,710	1,710	-	57,904	8,904	(49,000)
	15,783	103,833	187,290	130,609	107,078	104,601	108,055	56,730	131,642	131,642	131,642	131,642	-	1,340,547	1,272,504	(68,043)
Professional/Consulting Services																
5801 IT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,350	5,350
5802 Audit & Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,500	2,500
5803 Legal	-	-	9,016	-	-	-	-	23,762	556	556	556	556	-	35,000	5,000	(30,000)
5804 Professional Development	-	-	-	-	5,000	4,250	-	1,350	900	900	900	900	-	14,200	10,300	(3,900)
5805 General Consulting	-	5,006	6,017	4,691	6,422	741	4,251	2,172	3,450	3,450	3,450	3,450	-	43,100	32,800	(10,300)
5806 Special Activities/Field Trips	6,959	-	7,600	5,611	24,978	8,723	3,915	9,032	491	491	-	-	-	67,800	111,500	43,700
5807 Bank Charges	-	-	-	307	308	309	-	308	192	192	192	192	-	2,000	-	(2,000)
5808 Printing	-	-	-	-	170	-	-	-	83	83	83	83	-	500	-	(500)
5809 Other taxes and fees	350	-	-	1,350	-	-	438	-	3,141	3,141	3,141	3,141	-	14,700	16,000	1,300
5811 Management Fee	8,705	55,867	49,724	63,524	58,464	83,979	75,362	66,317	93,253	93,253	93,253	93,253	-	834,952	844,926	9,974
5812 District Oversight Fee	-	7,517	3,341	3,341	-	6,682	3,341	5,846	3,675	3,025	3,025	3,025	(1,374)	41,444	43,799	2,355
5813 County Fees	-	-	-	-	2,610	-	-	2,391	-	1,750	1,750	-	1,963	10,463	9,000	(1,463)
5815 Public Relations/Recruitment	-	-	580	-	4,591	-	-	706	531	531	531	531	-	8,000	-	(8,000)
	16,014	68,390	76,278	78,824	102,373	104,854	87,307	111,884	106,270	107,369	106,878	105,129	589	1,072,159	1,081,175	9,016
Depreciation																
6900 Depreciation Expense	2,611	2,610	2,532	2,532	2,562	2,561	2,473	2,472	3,789	3,789	3,789	3,789	-	35,508	35,508	-
	2,611	2,610	2,532	2,532	2,562	2,561	2,473	2,472	3,789	3,789	3,789	3,789	-	35,508	35,508	-
Interest																
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenses	204,447	443,747	643,899	508,806	552,588	485,836	480,953	488,644	543,785	544,883	544,392	529,452	(5,320)	5,966,112	6,108,549	177,437
Monthly Surplus (Deficit)	(204,447)	(50,735)	(302,074)	(51,977)	(137,927)	141,455	74,521	(8,546)	(149,783)	44,025	(117,621)	(200,460)	1,091,996	128,428	36,366	127,062
Cash Flow Adjustments																
Monthly Surplus (Deficit)	(204,447)	(50,735)	(302,074)	(51,977)	(137,927)	141,455	74,521	(8,546)	(149,783)	44,025	(117,621)	(200,460)	1,091,996	128,428		
Cash flows from operating activities																
Depreciation/Amortization	2,610	2,610	2,532	2,532	2,561	2,562	2,473	116,045	3,789	3,789	3,789	3,789	-	149,080		
Public Funding Receivables	601,394	16,133	163,636	403,925	(84,554)	97,395	(107,092)	(95,400)	-	-	-	-	(1,086,677)	(91,240)		
Grants and Contributions Rec.	-	-	-	(150,417)	-	(537)	1,074	-	-	-	-	-	-	(149,880)		
Due To/From Related Parties	(534,567)	157,472	42,087	(28,964)	112,060	(51,639)	17,756	184,482	-	-	-	-	-	(101,313)		
Prepaid Expenses	19,817	(7,720)	100	(3,261)	(7,146)	4,801	(5,675)	2,689	-	-	-	-	-	3,605		
Other Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Accounts Payable	(57,173)	(22,650)	48,789	115,089	(54,346)	(15,182)	(19,904)	(3,154)	-	-	-	-	(5,320)	(13,851)		
Accrued Expenses	(21,742)	(29,861)	(2,198)	(738)	737	-	-	5,846	-	-	-	-	-	(47,956)		
Other Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Deferred Revenue	-	3,200	6,199	10,759	73,509	28,707	8,756	9,644	-	-	-	(22,943)	-	117,831		
Cash flows from investing activities																
Purchases of Prop. And Equip.	-	-	-	-	(1,775)	-	-	-	-	-	-	-	-	(1,775)		
Notes Receivable	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Cash flows from financing activities																
Proceeds from Factoring	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Payments on Factoring	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Proceeds(Payments) on Debt	-	-	-	-	-	-	-	(159,513)	-	-	-	-	-	(159,513)		
Total Change in Cash	(194,108)	68,449	(40,929)	296,948	(96,881)	207,562	(28,091)	52,093	(145,994)	47,813	(113,832)	(219,614)	0			
Cash, Beginning of Month	575,996	381,888	450,337	409,408	706,356	609,475	817,037	788,946	841,039	695,045	742,859	629,027	409,413			
Cash, End of Month	381,888	450,337	409,408	706,356	609,475	817,037	788,946	841,039	695,045	742,859	629,027	409,413				

Alta Public Schools

Financial Package

February 28, 2026

Prepa Tec

Presented by:



	Current Period Actual	Current Period Budget	Current Period Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget
Revenue							
State Aid - Revenue Limit							
LCFF Revenue	\$ 269,720	\$ 267,176	\$ (2,545)	\$ 1,648,288	\$ 1,632,739	\$ (15,549)	\$ 3,076,339
Economic Protection Account Funding	0	0	0	28,853	29,900	1,047	59,800
In Lieu of Property Taxes	170,441	96,018	(74,422)	876,554	696,134	(180,420)	1,243,783
Total State Aid - Revenue Limit	440,161	363,194	(76,967)	2,553,695	2,358,773	(194,922)	4,379,922
Federal Revenue							
Federal Special Education - IDEA	0	0	0	0	0	0	42,000
Title I, Part A - Basic Low Income	0	0	0	33,802	136,192	102,390	136,192
Title II, Part A - Teacher Quality	0	0	0	3,868	15,301	11,433	15,301
Title III - Limited English	0	0	0	0	0	0	12,633
Other Federal Revenue	0	0	0	104,274	137,594	33,320	275,188
Federal - Prior Year Adjustments	0	0	0	45,049	0	(45,049)	0
Total Federal Revenue	0	0	0	186,993	289,087	102,094	481,314
Other State Revenue							
State Special Education - AB602	22,767	23,189	422	139,134	141,711	2,577	267,007
State - School Facilities Apportionment	0	0	0	207,165	193,262	(13,903)	386,523
State - Mandated Cost Reimbursement	0	0	0	5,921	5,929	8	5,930
State - State Lottery	0	0	0	23,683	19,692	(3,991)	81,627
Prior Year Revenues	0	0	0	(1,014)	0	1,014	0
State - Other State Revenue	16,603	1,749	(14,854)	149,212	268,768	119,556	535,591
Total Other State Revenue	39,370	24,938	(14,432)	524,101	629,362	105,261	1,276,678
Other Local Revenue							
School Fundraising	567	0	(567)	4,402	0	(4,402)	0
Contributions, Unrestricted	0	584	583	0	4,666	4,666	7,000
Total Other Local Revenue	567	584	16	4,402	4,666	264	7,000
Total Revenue	480,098	388,716	(91,383)	3,269,191	3,281,888	12,697	6,144,914
Expenses							
Certificated Salaries							
Certificated Teachers' Salaries	103,321	123,348	(20,026)	776,954	863,432	(86,478)	1,356,822
Certificated Teachers' Substitute Hours	163	1,636	(1,474)	1,189	11,454	(10,265)	18,000
Certificated Teachers' Extra Duties/Stipends	0	0	0	23,270	0	23,270	0
Certificated Pupil Support Salaries	6,269	0	6,270	34,150	0	34,150	0
Certificated Supervisors' and Administrators' Salaries	11,385	19,450	(8,065)	85,166	155,600	(70,435)	233,400
Total Certificated Salaries	121,138	144,434	(23,295)	920,729	1,030,486	(109,758)	1,608,222
Classified Salaries							
Classified Instructional Salaries	13,886	14,146	(260)	75,489	99,022	(23,532)	155,605
Classified Support Salaries	12,637	5,932	6,705	54,412	41,522	12,890	65,249
Clerical, Technical, and Office Staff Salaries	0	9,493	(9,494)	0	75,948	(75,948)	113,922
Other Classified Salaries	28,681	26,015	2,667	151,539	179,914	(28,375)	283,972
Total Classified Salaries	55,204	55,586	(382)	281,440	396,406	(114,965)	618,748
Benefits							
State Teachers' Retirement System, certificated positions	21,064	27,587	(6,523)	155,017	196,823	(41,806)	307,170
Public Employees' Retirement System, classified positions	14,707	14,902	(195)	75,753	106,277	(30,523)	165,886
OASDI/Medicare/Alternative, certificated positions	3,806	3,446	359	20,249	24,577	(4,328)	38,363
Medicare certificated positions	2,546	2,901	(353)	17,358	20,690	(3,333)	32,291
Health and Welfare Benefits, certificated positions	21,561	32,083	(10,523)	136,754	256,666	(119,912)	385,000
State Unemployment Insurance, certificated positions	88	445	(357)	599	1,669	(1,070)	2,224
Workers' Compensation Insurance, certificated positions	0	280	(280)	26,931	1,998	24,933	3,118
Total Benefits	63,772	81,644	(17,872)	432,661	608,700	(176,039)	934,052
Books & Supplies							
Textbooks and Core Curricula Materials	0	0	0	6,060	10,000	(3,940)	10,000
School Supplies	2,412	2,083	329	53,169	16,666	36,503	25,000
Software	1,050	3,550	(2,500)	64,939	28,396	36,543	42,594
Office Expense	5,908	3,941	1,967	32,050	31,534	516	47,300
Business Meals	147	42	105	1,479	333	1,146	500
Noncapitalized Equipment	271	0	271	2,539	14,800	(12,261)	14,800
Food Services	1,125	455	670	11,185	3,182	8,003	5,000
Total Books & Supplies	10,913	10,071	842	171,421	104,911	66,510	145,194
Subagreement Services							
Special Education	19,661	5,418	14,244	140,329	37,927	102,402	59,600
Substitute Teacher	30,311	5,398	24,912	46,187	37,784	8,402	59,375
Transportation	0	2,863	(2,863)	6,692	20,045	(13,353)	31,500
Security	1,031	382	649	3,501	2,673	828	4,200
Other Educational Consultants	1,875	2,100	(225)	28,294	12,600	15,695	21,000
IB Fees	0	910	(910)	28,185	5,460	22,725	9,100
Total Subagreement Services	52,878	17,071	35,807	253,188	116,489	136,699	184,775
Professional/Consulting Services							
IT	0	446	(446)	0	3,567	(3,567)	5,350
Audit and Tax	0	0	0	0	2,500	(2,500)	2,500
Legal	23,761	417	23,345	32,778	3,333	29,445	5,000

Alta Public Schools - Regular APS Board Meeting - Agenda - Monday March 16, 2026 at 12:00 PM

Professional Development	1,350	1,030	320	10,600	6,180	4,420	10,300
General Consulting	2,173	3,280	(1,108)	29,299	19,680	9,619	32,800
Special Activities	9,031	37,166	(28,135)	66,818	111,500	(44,682)	111,500
Bank Charges	309	0	309	1,231	0	1,231	0
Printing	0	0	0	170	0	170	0
Other Taxes and Fees	0	1,600	(1,600)	2,138	9,600	(7,462)	16,000
Management Fee	66,317	70,411	(4,094)	461,943	563,284	(101,341)	844,925
District Oversight Fee	5,846	3,632	2,214	30,068	23,588	6,480	43,800
LACOE Fees	2,391	0	2,391	5,001	4,500	502	9,000
Public Relations	706	0	706	5,878	0	5,877	0
Total Professional/Consulting Services	111,884	117,982	(6,098)	645,924	747,732	(101,808)	1,081,175
Facilities, Repairs & Other Leases							
Rent	52,283	102,800	(50,516)	727,227	822,400	(95,173)	1,233,600
Equipment Leases	3,970	2,500	1,469	32,644	20,000	12,644	30,000
Other Leases	0	0	0	3,042	0	3,043	0
Repairs and Maintenance	477	742	(265)	51,065	5,936	45,129	8,904
Total Facilities, Repairs & Other Leases	56,730	106,042	(49,312)	813,978	848,336	(34,357)	1,272,504
Operations & Housekeeping							
Auto and Travel Expense	115	0	115	2,114	0	2,114	0
Dues & Memberships	0	791	(791)	6,574	6,333	241	9,499
Insurance	0	3,975	(3,975)	60,886	31,800	29,085	47,700
Utilities	5,222	7,084	(1,862)	43,333	56,666	(13,333)	85,000
Janitorial/Trash Removal	1,358	250	1,109	11,573	2,000	9,572	3,000
Miscellaneous Expense	1	0	1	1	0	1	0
Communications	6,957	6,839	117	143,112	54,714	88,400	82,070
Postage and Shipping	0	110	(110)	1,635	660	974	1,100
Total Operations & Housekeeping	13,653	19,049	(5,396)	269,228	152,173	117,054	228,369
Depreciation							
Depreciation Expense	2,472	2,959	(487)	20,352	23,672	(3,319)	35,508
Total Depreciation	2,472	2,959	(487)	20,352	23,672	(3,319)	35,508
Total Expenses	488,644	554,838	(66,193)	3,808,921	4,028,905	(219,983)	6,108,547
Change in Net Assets	(8,546)			(539,730)			
Net Assets, Beginning of Period	(201,038)			330,147			
Net Assets, End of Period	\$ (209,584)			\$ (209,584)			

Alta Public Schools

Statement of Financial Position

For the period ended February 28, 2026

	Alta Public Schools	Academia Moderna	Prepa Tec Los Angeles	Prepa Tec Los Angeles High	AMPTEC, LLC	PTMS, LLC	Total
Assets							
Current Assets							
Cash & Cash Equivalents	\$ 535,900	\$ 4,815,035	\$ 841,039	\$ 0	\$ 5,643,693	\$ 1,893,268	\$ 13,728,934
Accounts Receivable	10,605	98,237	246,647	0	4,547	0	360,036
Public Funding Receivables	303,824	638,569	744,007	0	0	0	1,686,400
Due To/From Related Parties	2,020,427	(854,061)	(1,199,756)	71,712	48,263	(86,585)	0
Prepaid Expenses	67,354	111,039	27,793	0	0	0	206,186
Other Current Assets	0	0	0	0	(56,803)	(85,204)	(142,006)
Total Current Assets	2,938,110	4,808,819	659,730	71,712	5,639,700	1,721,479	15,839,550
Long-term Assets							
Property & Equipment, Net	565,084	995,900	170,221	0	5,339,770	13,439,808	20,510,782
Right of Use Asset, Net	815,543	15,423,036	22,256,299	0	0	0	38,494,879
Deposits	85,100	7,500	25,326	0	0	0	117,925
Total Long-term Assets	1,465,727	16,426,436	22,451,846	0	5,339,770	13,439,808	59,123,586
Total Assets	\$ 4,403,837	\$ 21,235,255	\$ 23,111,576	\$ 71,712	\$ 10,979,470	\$ 15,161,287	\$ 74,963,136
Liabilities							
Current Liabilities							
Accounts Payable	\$ 124,396	\$ 17,389	\$ 77,118	\$ 0	\$ 0	\$ 0	\$ 218,903
Accrued Liabilities	629,701	(62,422)	65,787	0	156,980	0	790,046
Line of Credit	1,100,000	0	0	0	0	0	1,100,000
Deferred Revenue	42,477	1,099,754	140,773	0	0	0	1,283,004
Interest Payable	0	0	0	0	0	284,775	284,775
Operating Lease Liability, Current Portion	299,340	281,507	249,261	0	0	0	830,108
Notes Payable, Current Portion	4,167	0	0	0	0	0	4,167
Total Current Liabilities	2,200,081	1,336,228	532,939	0	156,980	284,775	4,511,003
Long-term Liabilities							
Operating Lease Liability, Net of Current Porti	578,303	15,201,933	22,788,221	0	0	0	38,568,456
Notes Payable, Net of Current Portion	19,701	0	0	0	0	0	19,701
Bonds Payable, Net of Current Portion	0	0	0	0	10,254,170	18,476,304	28,730,474
Discount on Bonds	0	0	0	0	(175,917)	(314,353)	(490,269)
Other Long-term Liabilities	0	0	0	0	723,050	0	723,050
Total Long-term Liabilities	598,004	15,201,933	22,788,221	0	10,801,303	18,161,951	67,551,412
Total Liabilities	2,798,085	16,538,161	23,321,160	0	10,958,283	18,446,726	72,062,415
Net Assets, End of Period	1,605,752	4,697,095	(209,584)	71,712	21,187	(3,285,439)	2,900,722
Liabilities & Net Assets	\$ 4,403,837	\$ 21,235,255	\$ 23,111,576	\$ 71,712	\$ 10,979,470	\$ 15,161,287	\$ 74,963,136

Alta Public Schools

Statement of Cash Flows

For the period ended February 28, 2026

	Alta Public Schools	Academia Moderna	Prepa Tec Los Angeles	Prepa Tec Los Angeles High	AMPTEC, LLC	PTMS, LLC	Total
Cash Flows from Operating Activities							
Change in Net Assets	\$ 123,717	\$ (179,635)	\$ (8,546)	\$ 0	\$ 8,556	\$ (47,375)	\$ (103,282)
Adjustments							
Depreciation	108,025	100,858	116,045	0	5,850	23,316	354,094
(Increase) Decrease in Operating Assets							
Public Funding Receivables	(70,522)	(55,955)	(95,400)	0	0	0	(221,877)
Due from Related Parties	(315,442)	130,961	184,482	0	0	0	0
Prepaid Expenses	(2,146)	2,372	2,689	0	0	0	2,915
Other Assets	0	0	0	0	1,502	30,840	32,343
Increase (Decrease) in Operating Liabilities							
Accounts Payable	81,869	27,099	(3,154)	0	0	0	105,814
Accrued Expenses	149,444	7,834	5,846	0	52,327	0	215,451
Deferred Revenue	0	47,860	9,644	0	0	0	57,503
Other Liabilities	0	0	0	0	0	94,925	94,925
Total Cash Flows from Operating Activities	74,945	81,394	211,606	0	68,235	101,706	537,886
Cash Flows from Investing Activities							
Purchases of Property & Equipment	(14,528)	0	0	0	0	0	(14,527)
Total Cash Flows from Investing Activities	(14,528)	0	0	0	0	0	(14,527)
Cash Flows from Financing Activities							
Proceeds from (Payments on) Leases	(93,923)	(115,543)	(159,513)	0	0	0	(368,979)
Proceeds from (Payments on) Long-term Debt	0	0	0	0	1,449	9,128	10,577
Total Cash Flows from Financing Activities	(93,923)	(115,543)	(159,513)	0	1,449	9,128	(358,402)
Change in Cash and Cash Equivalents	(33,505)	(34,149)	52,093	0	69,684	110,834	164,957
Cash & Cash Equivalents, Beginning of Period	569,405	4,849,184	788,946	0	5,574,008	1,782,434	13,563,977
Cash & Cash Equivalents, End of Period	\$ 535,900	\$ 4,815,035	\$ 841,039	\$ 0	\$ 5,643,693	\$ 1,893,268	\$ 13,728,934

Prepa Tec**Accounts Payable Aging**

For the period ended February 28, 2026

Vendor Name	Invoice/Credit Number	Date Due	Current	1 - 30 Days Past Due	31 - 60 Days Past Due	61 - 90 Days Past Due	Over 90 Days Past Due	Total
Charter Communications	2437613021826	03/05/2026	\$ 269	\$ -	\$ -	\$ -	\$ -	\$ 269
Los Angeles County Tax Collector - 1	620203804822010-PTMS-1	04/10/2026	72,904	-	-	-	-	72,904
The Aptus Group, Inc.	4963	03/15/2026	3,330	-	-	-	-	3,330
Warning Skate Shop	307-1	03/13/2026	615	-	-	-	-	615
Total Outstanding Invoices			\$ 77,118	\$ -	\$ -	\$ -	\$ -	\$ 77,118

Prepa Tec
Check Register

For the period ended February 28, 2026

Check Number	Vendor Name	Transaction Description	Check Date	Check Amount
Umpqua Bank Account - 6157				
ACH	Umpqua Bank	Analysis Activity	02/23/2026	\$ 308.75
Total Disbursements in February				\$ 308.75
Hanmi Bank Account - 0862				
81168	American Sanitary Supply Inc	Janitorial Supplies	02/06/2026	\$ 416.52
81169	CA Charter Schools Conference Registration	Charter School Conference	02/06/2026	1,350.00
81170	CDW Government	Software	02/06/2026	897.32
81171	Charter Impact LLC	Business Mgmt Fees - 02/26	02/06/2026	8,705.00
81172	Dave & Buster's	Field Trip	02/06/2026	1,708.03
81173	NextGen Teachers LLC	Sub Svcs - 12/25	02/06/2026	14,595.00
81174	Ontario Refrigeration	AC Repair	02/06/2026	477.58
81175	Party Wholesale USA LLC	Janitorial Svcs - 01/26	02/06/2026	1,189.00
81176	Staples Advantage	Office Supplies	02/06/2026	392.08
81177	The Aptus Group, Inc.	SpEd Svcs - 01/26	02/06/2026	908.60
81178	AireSpring, Inc.	Communication Svcs - 02/26	02/11/2026	6,542.47
81179	Alta Public Schools	Meals Svcs - 12/26	02/11/2026	1,124.41
81180	Comprehensive Therapy Associates, Inc	SpEd Svcs - 12/25	02/11/2026	4,448.75
81181	Jr Bus Line	Field Trip	02/11/2026	4,260.00
81182	NextGen Teachers LLC	Sub Svcs - 11/25	02/11/2026	6,963.00
81183	Reena Rana	Reimb - 01/17/26-01/19/26-Mileage and Park	02/11/2026	114.84
81184	SoCalGas - 2	Utility Svcs - 01/07/26-02/04/26	02/11/2026	137.09
81185	Southern California Edison - 1	Utility Svcs - 01/07/26-02/04/26	02/11/2026	4,248.33
81186	The Aptus Group, Inc.	SpEd Svcs - 01/26	02/11/2026	3,702.05
81187	Bay Alarm Company - 4	Security Svcs - 03/01/26-05/31/26	02/20/2026	505.80
81188	Cell Business Equipment	Copier Lease - 01/30/26-02/27/26	02/20/2026	3,969.18
81189	Golden State Water Company - 3	Utility Svcs - 01/13/26-02/10/26	02/20/2026	209.37
81190	Golden State Water Company - 5	Utility Svcs - 01/13/26-02/10/26	02/20/2026	588.53
81191	Golden State Water Company - 7	Utility Svcs - 01/13/26-02/11/26	02/20/2026	38.33
81192	LEAD Foundation	Enrichment Svcs	02/20/2026	1,875.00
81193	NextGen Teachers LLC	Sub Svcs - 01/26	02/20/2026	8,280.00
81194	Sis Ami LLC	Consulting Svcs - 01/26	02/20/2026	2,172.34
81195	Staples Advantage	School Supplies	02/20/2026	277.36
81196	The Aptus Group, Inc.	SpEd Svcs - 01/26	02/20/2026	1,657.65
81197	The Education Team	Sub Svcs - 01/28/26	02/20/2026	472.50
81198	WM Corporate Services, Inc.	Janitorial Svcs - 02/26	02/20/2026	1,358.78
81199	American Sanitary Supply Inc	Janitorial Supplies	02/27/2026	1,458.33
81200	Comprehensive Therapy Associates, Inc	SpEd Svcs - 01/26	02/27/2026	1,282.50
81201	Los Angeles County Tax Collector - 1	Property Tax - 25/26	02/27/2026	1,152.23
81202	Mind Metrics Psychological Services, PC	SpEd Svcs	02/27/2026	5,600.00
81203	Mr. & Mrs. Fire Extinguisher	Security Svcs - Annual Inspection	02/27/2026	525.00
81204	NCS Pearson, Inc.	License	02/27/2026	122.97
81205	Procopio Cory Hargreaves& Savitch LLP	Legal Svcs - 12/25	02/27/2026	23,761.50
81206	ReadyRefresh - 2	Office Supplies	02/27/2026	450.90
81207	Staples Advantage	Office Supplies	02/27/2026	44.60
81208	The Aptus Group, Inc.	SpEd Svcs - 01/26	02/27/2026	3,342.65
Total Disbursements in February				\$ 121,325.59
Total Disbursements				\$ 121,634.34

**APS
60-Day Compliance Calendar
March 2026**

Area	Due Date	Description	Completed By	Board Must Approve	Signature Required	Additional Information
FINANCE	Set by Authorizer (by Mar 15)	2nd Interim Financial Report - Local educational agencies (LEAs) are required to file two reports during a fiscal year (interim reports) on the status of the LEA's financial health. The first interim report is due December 15 for the period ending October 31. The second is due March 15 for the period ending January 31.	Charter Impact	Yes	Yes	https://www.cde.ca.gov/fq/fi/ir/interimstatus.asp
FINANCE	Apr-01 or sooner based on Authorizer	Audit Firm Selection - 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. March 17, 2026	APS with Charter Impact support	Yes	No	https://leginfo.ca.gov/faces/codes_displaySection.xhtml?sectionNum=41020.&lawCode=EDC
FINANCE	Mar-13	Every Student Succeeds Act Per-Pupil Expenditure Application -The Elementary and Secondary Education Act of 1965 (ESEA), as reauthorized by the Every Student Succeeds Act (ESSA), requires state educational agencies (SEAs) and their local educational agencies (LEAs) to prepare and publish annual report cards that contain specified data elements, including LEA and school-level per-pupil expenditures (PPE).	Charter Impact	No	No	https://www3.cde.ca.gov/essars
FINANCE	Apr-01	File a Form 700 - Statement of Economic Interests (SEI) : 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.	APS	Yes	Yes	https://www.fppc.ca.gov/Form700.html
FINANCE	Apr-24	School-Based Medi-Cal Administrative Activities (SMAA) - All charter schools participating in the SMAA program are required to participate in this reporting. The SMAA program reimburse schools for the federal share (50%) of the certain costs for administering the Medi-Cal program.	APS	No	No	https://www.dhcs.ca.gov/provgovpart/Pages/SMAA
FINANCE	Apr-30	ASES - 3rd Quarter Expenditure Report - The ASES Program funds the establishment of local after school education and enrichment programs. These programs are created through partnerships between schools and local community resources to provide literacy, academic enrichment and safe constructive alternatives for students in kindergarten through ninth grade (K-9).	Charter Impact or After School Provider	No	No	https://www.cde.ca.gov/ls/ex/asesduedates.asp
FINANCE	Apr-30	Federal Cash Management - Period 4 - 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	https://www.cde.ca.gov/fq/aa/cm/
DATA	May-06	CALPADS End-of-Year 1, 2, 3 and 4 - 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 APS support	No	No	https://www.cde.ca.gov/ds/sp/cl/
FINANCE	May-15	Extended Due Date - Form 990 - 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.	APS/Audit firm	Yes	No	http://www.publiccounsel.org/useful_materials?id=00
FINANCE	Board approval before June 30	Local Control and Accountability Plan - 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 The LCAP must be presented at the same public meeting as the budget, preceding the budget hearing. Local Indicators Report - Information Item LCAP Public Hearing Approval of the LCAP (Adoption) Approval of the Budget (Adoption)	APS with Charter Impact support	Yes	No	https://www.cde.ca.gov/re/lc/
FINANCE	Board approval before June 30	Submit Preliminary Budget Plan to Authorizer - 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. The budget must be presented at the same public meeting as the LCAP, following the budget hearing.	Charter Impact	Yes	No	https://www.cde.ca.gov/fq/sf/fr/calendar23district.as
FINANCE	Board approval before June 30	Education Protection Account (EPA) spending plan - 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	https://www.cde.ca.gov/fq/aa/pa/pafaq.asp
FINANCE	Board approval before June 30	Complete Consolidated Application reporting - Spring - 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 APS support	Yes	No	https://www.cde.ca.gov/fq/aa/co/index.asp

This list is intended to be as comprehensive as possible for financial items, but the addition of new state funds and additional compliance tracking is complicated and ever-changing. If we become aware of additional due dates for financial items, we will be sure to update you. If there are compliance items for programmatic reporting, Charter Impact is often left off the emails from the CDE, so please be sure to read any correspondence you receive from the CDE, as well as aggregating information from other sources – California Charter School Association, Charter School Development Center, School Services of California, etc. to stay on top of the charter reporting landscape.



BOARD FINANCIALS

ALTA PUBLIC SCHOOLS

Moderna

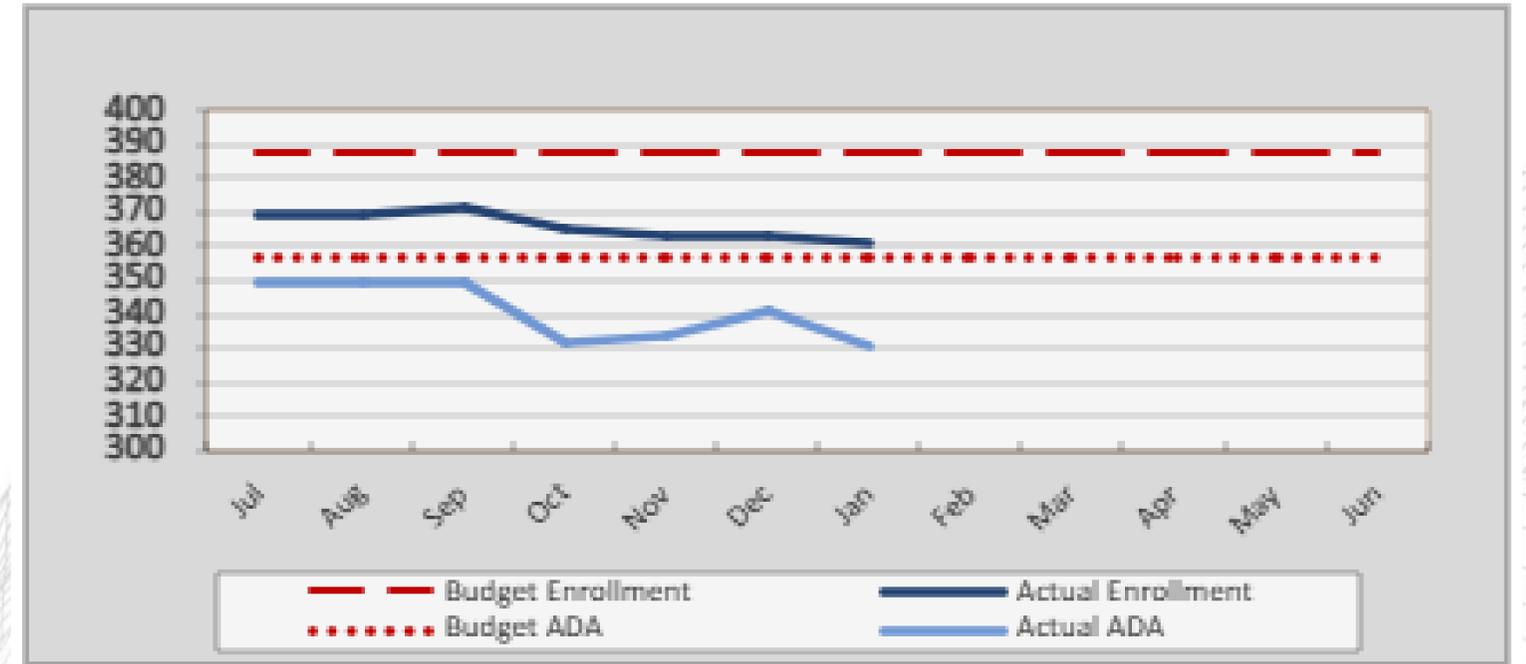
Monthly Finance Update up to February 28, 2026

HIGHLIGHTS

- Revenues are Forecasted to be 8.6M at year end
- Expenses are projected to be 8.9M at year end
- Year end Fund Balance is Projected to be (352k)
- Audit Selection Firm is due to the Authorizer by 3/17/26

ATTENDANCE

Enrollment & Per Pupil Data			
	<u>Actual</u>	<u>Forecast</u>	<u>Budget</u>
<i>Average Enrollment</i>	367	364	404
<i>Average ADA</i>	341	342	372
<i>Attendance Rate</i>	93.0%	94.0%	92.0%
<i>Unduplicated %</i>	95.8%	95.8%	91.4%
<i>Revenue per ADA</i>		\$25,245	\$24,097
<i>Expenses per ADA</i>		\$26,275	\$23,909



- P1 342.04 ADA | M5 ADA is 331.46

REVENUE

- Revenues are Forecasted to be **\$8,634,879**
- 21st Century increased by \$100k from prior forecast

Revenue

State Aid-Rev Limit
 Federal Revenue
 Other State Revenue
 Other Local Revenue
Total Revenue

<i>Year-to-Date</i>		
Actual	Budget	Fav/(Unf)
\$ 3,358,542	\$ 3,127,908	\$ 230,634
262,718	286,052	(23,334)
1,006,337	1,319,867	(313,530)
69,765	116,667	(46,902)
\$ 4,697,362	\$ 4,850,494	\$ (153,132)

<i>Annual/Full Year</i>		
Forecast	Budget	Fav/(Unf)
\$ 5,377,163	\$ 5,718,601	\$ (341,438)
634,145	411,690	222,455
2,504,571	2,651,267	(146,696)
119,000	175,000	(56,000)
\$8,634,879	\$8,956,558	\$ (321,679)

EXPENSES

- Expenses are Forecasted to be **\$8,987,076**
 - Salaries increased by \$13k from prior forecast
 - Subagreements and Services increased by \$4k from the prior forecast

Expenses	Year-to-Date			Annual/Full Year		
	Actual	Budget	Fav/(Unf)	Forecast	Budget	Fav/(Unf)
Certificated Salaries	\$ 1,627,457	\$ 1,380,582	\$ (246,875)	\$ 2,483,641	\$ 2,158,629	\$ (325,012)
Classified Salaries	780,079	790,686	10,607	1,216,922	1,235,458	18,536
Benefits	855,423	966,863	111,440	1,424,777	1,485,235	60,458
Books and Supplies	308,408	233,642	(74,766)	381,392	317,747	(63,645)
Subagreement Services	286,292	301,305	15,013	406,500	482,200	75,700
Operations	225,254	177,150	(48,104)	303,784	266,500	(37,284)
Facilities	626,119	842,864	216,745	1,071,872	1,264,296	192,424
Professional Services	968,182	1,076,970	108,788	1,601,468	1,583,973	(17,495)
Depreciation	64,549	61,752	(2,797)	96,721	92,628	(4,093)
Interest	-	-	-	-	-	-
Total Expenses	\$ 5,741,763	\$ 5,831,814	\$ 90,051	\$8,987,076	\$8,886,665	\$ (100,411)

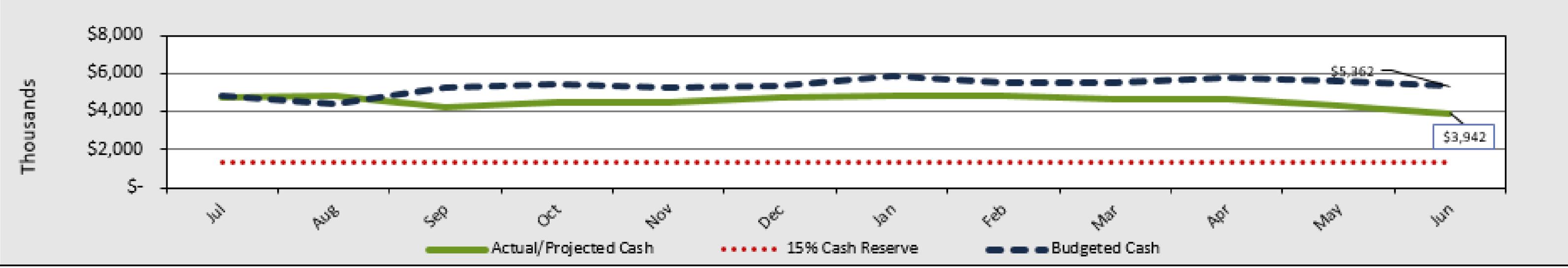
FUND BALANCE

- The Surplus/(deficit) is forecasted to be **\$(352k)**.
- The Fund Balance Increased by **\$18k** from prior forecast
- Fund Balance is **60%** of Annual Expenses
- The Year End Fund Balance is Projected to be **\$5,389,297**

	Year-to-Date			Annual/Full Year		
	Actual	Budget	Fav/(Unf)	Forecast	Budget	Fav/(Unf)
Total Surplus(Deficit)	\$ (1,044,401)	\$ (981,320)	\$ (63,081)	\$ (352,197)	\$ 69,893	\$ (422,090)
Beginning Fund Balance	5,741,494	5,741,494		5,741,494	5,741,494	
Ending Fund Balance	\$ 4,697,095	\$ 4,760,174		\$5,389,297	\$5,811,387	
<i>As a % of Annual Expenses</i>	52.3%	53.6%		60.0%	65.4%	

CASH BALANCE

- The Year End Cash Balance is forecasted to be **\$3.9M**
- The February Cash Balance was **\$4,815,035**



Appendix

- Monthly Cash Flow / Forecast
- Budget vs. Actual
- Statement of Financial Position
- AP Aging
- Monthly Check Register
- 60-Day Compliance Calendar

FY25-26 Academia Moderna

Monthly Cash Flow/Forecast FY25-26

Revised 03/12/26

Actuals Through: 2/28/2026

ADA = 342.04



	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26	Year-End Accruals	Annual Forecast
Revenues														
State Aid - Revenue Limit														
8011	LCFF State Aid	-	162,230	162,230	292,014	292,014	292,014	292,014	233,825	233,825	233,825	233,825	233,825	2,953,656
8012	Education Protection Account	-	-	-	227,818	-	-	227,818	245,073	-	-	-	279,582	980,290
8096	In Lieu of Property Taxes	-	279,594	124,264	124,264	124,264	124,264	217,462	108,280	54,140	54,140	54,140	54,140	1,443,217
		-	441,824	286,494	644,096	416,278	416,278	644,096	509,476	587,178	287,965	287,965	567,547	5,377,163
Federal Revenue														
8181	Special Education - Entitlement	-	-	-	-	-	-	-	-	-	-	-	65,280	65,280
8290	Title I, Part A - Basic Low Income	-	-	-	43,228	-	26,096	-	-	-	-	-	107,766	177,090
8291	Title II, Part A - Teacher Quality	-	-	-	4,867	-	-	-	-	-	-	-	14,587	19,454
8293	Title III - Limited English	-	-	-	-	-	-	-	-	-	-	-	-	-
8296	Other Federal Revenue	-	-	78,161	-	3,145	-	107,154	-	93,064	-	-	90,731	372,254
8299	Prior Year Federal Revenue	-	-	-	-	-	67	-	-	-	-	-	-	67
		-	-	78,161	48,095	3,145	26,096	107,221	-	93,064	-	-	278,364	634,145
Other State Revenue														
8311	State Special Education	-	17,259	17,259	31,066	31,066	31,066	31,066	27,778	27,778	27,778	27,778	27,778	328,740
8545	School Facilities (SB740)	-	-	-	-	-	217,042	-	-	-	110,540	-	114,579	442,162
8550	Mandated Cost	-	-	-	-	-	7,554	-	-	-	-	-	-	7,554
8560	State Lottery	-	-	-	-	-	30,280	-	-	25,125	-	-	37,972	93,377
8598	Prior Year Revenue	-	-	-	3,377	2,351	(6,746)	-	-	-	-	-	-	(1,018)
8599	Other State Revenue	-	150,973	105,547	34,127	68,274	63,695	85,823	54,192	2,609	403,801	2,609	2,609	1,633,756
		-	168,232	122,806	68,570	101,691	319,357	140,423	85,258	30,387	456,704	140,928	30,387	2,504,571
Other Local Revenue														
8660	Interest Revenue	9,211	8,313	8,675	7,922	6,405	6,492	5,027	4,699	5,814	5,814	5,814	5,814	80,000
8689	Other Fees and Contracts	-	-	-	-	-	-	-	-	-	-	15,000	-	15,000
8699	School Fundraising	-	-	-	1,205	2,777	3,396	400	5,243	2,745	2,745	2,745	2,745	24,000
		9,211	8,313	8,675	9,127	9,182	9,888	5,427	9,942	8,559	8,559	8,559	23,559	119,000
Total Revenue		9,211	618,369	496,136	769,888	530,296	771,619	897,167	604,676	626,124	846,292	437,452	341,911	1,685,738
Expenses														
Certificated Salaries														
1100	Teachers' Salaries	13,417	164,953	177,058	176,453	172,035	169,760	176,671	161,904	167,892	167,892	167,892	167,892	1,883,820
1170	Teachers' Substitute Hours	970	4,249	8,019	6,548	4,760	1,444	4,750	10,402	4,545	4,545	4,545	4,545	59,324
1175	Teachers' Extra Duty/Stipends	29,215	-	-	-	-	-	-	-	-	-	-	-	29,215
1200	Pupil Support Salaries	21,433	18,823	18,823	18,823	18,824	18,823	20,696	26,323	18,823	18,823	18,823	18,823	237,861
1300	Administrators' Salaries	22,785	22,785	22,785	22,785	22,785	22,785	22,785	22,786	22,785	22,785	22,785	22,785	273,422
		87,820	210,810	226,685	224,609	218,404	212,812	224,902	221,415	214,046	214,046	214,046	214,046	2,483,641
Classified Salaries														
2100	Instructional Salaries	17,845	40,768	41,384	37,646	43,132	20,233	27,909	53,006	44,631	44,631	44,631	26,424	442,240
2200	Support Salaries	4,085	3,665	3,942	3,887	4,020	1,765	2,632	4,763	3,526	3,526	3,526	3,526	42,865
2400	Clerical and Office Staff Salaries	6,648	12,088	12,603	11,761	13,163	6,117	8,737	15,500	13,780	13,780	13,780	13,780	141,737
2900	Other Classified Salaries	23,959	58,119	61,212	56,538	49,071	27,098	34,979	71,804	51,825	51,825	51,825	51,825	590,079
		52,537	114,640	119,141	109,832	109,386	55,213	74,257	145,073	113,762	113,762	113,762	95,555	1,216,922
Benefits														
3101	STRS	10,057	39,626	42,631	42,234	35,064	39,298	41,607	41,450	40,075	40,075	40,075	40,075	452,266
3202	PERS	9,056	21,165	23,070	20,901	20,106	11,174	14,434	28,139	34,745	34,745	34,745	29,184	281,465
3301	OASDI	3,249	7,092	7,371	6,794	6,767	3,407	4,588	8,979	8,035	8,035	8,035	6,749	79,101
3311	Medicare	2,032	4,711	5,001	4,836	4,739	3,873	4,324	5,298	4,908	4,908	4,908	4,635	54,172
3401	Health and Welfare	28,381	27,201	35,266	32,963	48,204	37,897	38,598	41,067	51,667	51,667	51,667	51,667	496,244
3501	State Unemployment	70	163	172	167	164	134	149	183	26	13	13	13	1,266
3601	Workers' Compensation	-	7,340	17,136	-	-	-	17,095	-	4,739	4,739	4,739	4,475	60,262
		52,845	107,298	130,647	107,895	115,044	95,783	120,795	125,116	144,194	144,181	144,181	136,798	1,424,777
Books and Supplies														
4100	Textbooks and Core Curricula	23,248	5,732	5,150	-	-	-	1,515	-	-	-	-	-	35,645
4200	Books and Other Materials	11,441	-	-	-	60	718	-	-	1,094	1,094	1,094	-	15,500
4302	School Supplies	-	12,805	26,141	12,236	16,958	400	11,888	4,632	6,485	6,485	6,485	6,485	111,000
4305	Software	44,026	17,565	3,467	11,475	347	9,559	6,875	1,049	1,207	1,207	1,207	1,207	99,192
4310	Office Expense	1,912	7,752	7,919	1,845	8,414	1,664	4,946	11,312	5,659	5,659	5,659	5,659	68,400
4311	Business Meals	20	-	-	540	1,199	1,064	142	-	134	134	134	134	3,500
4400	Noncapitalized Equipment	968	-	9,105	-	13,291	2,363	1,011	1,343	1,255	1,255	1,255	1,255	33,100
4700	Food Services	-	1,147	2,347	748	-	-	69	-	2,686	2,686	2,686	2,686	15,055
		81,615	45,001	54,129	26,844	40,269	15,768	26,446	18,336	18,519	18,519	18,519	17,426	381,392
Subagreement Services														

FY25-26 Academia Moderna

Monthly Cash Flow/Forecast FY25-26

Revised 03/12/26

Actuals Through: 2/28/2026

ADA = 342.04



	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26	Year-End Accruals	Annual Forecast
5102 Special Education	-	21,104	16,142	16,420	28,086	32,614	8,038	31,682	10,571	10,571	10,571		-	185,800
5103 Substitute Teacher	-	-	2,473	2,875	4,440	5,003	1,936	12,506	9,042	9,042	9,042	9,042	-	65,400
5104 Transportation	-	-	-	3,045	-	377	-	-	4,420	4,420	4,420	4,420	-	21,100
5105 Security	1,270	463	445	413	1,039	150	413	1,090	1,104	1,104	1,104	1,104	-	9,700
5106 Other Educational Consultants	-	28,663	2,100	1,499	23,203	7,720	2,190	3,775	5,688	5,688	5,688	5,688	-	91,900
5107 IB Fees	6,218	-	18,900	-	-	-	-	-	1,871	1,871	1,871	1,871	-	32,600
	7,488	50,230	40,060	24,252	56,768	45,864	12,577	49,053	32,695	32,695	32,695	22,124	-	406,500
Operations and Housekeeping														
5201 Auto and Travel	116	-	1,568	1,239	5,831	133	-	-	553	553	553	553	-	11,100
5300 Dues & Memberships	6,528	930	600	-	-	-	-	-	536	536	536	536	-	10,200
5400 Insurance	3,110	-	93,982	-	(2,709)	-	-	-	-	-	-	-	-	94,383
5501 Utilities	-	2	20,825	7,855	5,080	4,615	4,134	4,089	325	325	325	325	-	47,900
5502 Janitorial Services	2,178	2,179	2,203	3,745	1,882	2,957	2,688	2,367	375	375	375	375	-	21,700
5516 Miscellaneous Expense	-	-	-	-	-	-	-	1	-	-	-	-	-	1
5900 Communications	8,607	9,691	10,358	1,637	347	(17,951)	(2,646)	34,590	17,692	17,692	17,692	17,692	-	115,400
5901 Postage and Shipping	2,103	-	-	-	390	-	-	-	152	152	152	152	-	3,100
	22,642	12,802	129,536	14,476	10,821	(10,246)	4,176	41,047	19,633	19,633	19,633	19,633	-	303,784
Facilities, Repairs and Other Leases														
5601 Rent	-	65,503	65,503	65,502	65,503	65,482	65,483	42,994	65,503	65,503	65,503	65,503	88,054	786,036
5602 Additional Rent	9,260	9,260	9,260	9,261	9,260	9,261	9,545	9,545	9,117	9,117	9,117	9,117	-	111,120
5603 Equipment Leases	5,270	1,488	7,360	6,559	6,368	6,477	7,457	6,825	13,598	13,598	13,598	13,598	-	102,196
5604 Other Leases	154	154	1,008	154	154	155	468	155	30	30	30	30	-	2,520
5605 Real/Personal Property Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5610 Repairs and Maintenance	31,567	4,250	5,750	4,563	2,605	7,814	7,117	1,625	1,177	1,177	1,177	1,177	-	70,000
	46,251	80,655	88,881	86,039	83,890	89,189	90,070	61,144	89,425	89,425	89,425	89,425	88,054	1,071,872
Professional/Consulting Services														
5801 IT	-	-	338	-	-	-	240	-	-	-	-	-	-	578
5802 Audit & Taxes	-	-	-	-	-	-	-	-	700	700	700	-	-	2,100
5803 Legal	-	-	9,016	-	83	-	33,506	-	3,524	3,524	3,524	3,524	-	56,700
5804 Professional Development	2,600	7,100	1,034	1,394	5,090	21,398	(1,875)	2,700	6,665	6,665	6,665	6,665	-	66,100
5805 General Consulting	-	20,087	11,070	1,181	22,088	12,288	9,451	6,669	5,492	5,492	5,492	5,492	-	104,800
5806 Special Activities/Field Trips	14,617	-	6,780	9,426	23,708	8,634	15,247	9,022	6,255	6,255	6,255	-	-	106,200
5807 Bank Charges	-	113	-	-	-	-	309	-	-	-	-	-	-	422
5808 Printing	-	-	-	-	-	-	-	-	50	50	50	50	-	200
5809 Other taxes and fees	-	-	-	-	104	18	-	-	2,120	2,120	2,120	2,120	-	8,600
5811 Management Fee	13,793	86,892	72,224	105,075	76,324	105,282	120,348	85,249	130,527	130,527	130,527	130,527	-	1,187,296
5812 District Oversight Fee	-	9,983	4,437	4,437	-	8,874	4,437	7,764	5,872	2,880	2,880	2,880	(671)	53,772
5813 County Fees	-	-	-	-	3,312	-	-	2,940	-	2,400	-	-	-	948
5815 Public Relations/Recruitment	-	-	580	-	1,498	557	-	740	431	431	431	431	-	5,100
	31,010	124,175	105,479	121,513	132,207	157,051	181,663	115,084	161,635	161,043	158,643	151,688	277	1,601,468
Depreciation														
6900 Depreciation Expense	7,557	8,659	8,116	8,044	8,043	8,044	8,043	8,043	8,043	8,043	8,043	8,043	-	96,721
	7,557	8,659	8,116	8,044	8,043	8,044	8,043	8,043	8,043	8,043	8,043	8,043	-	96,721
Interest														
	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenses	389,765	754,270	902,674	723,504	774,832	669,478	742,929	784,311	801,952	801,347	798,947	754,737	88,331	8,987,076
Monthly Surplus (Deficit)	(380,554)	(135,901)	(406,538)	46,384	(244,536)	102,141	154,238	(179,635)	(175,828)	44,945	(361,495)	(412,825)	1,597,407	(352,196)
Cash Flow Adjustments														
Monthly Surplus (Deficit)	(380,554)	(135,901)	(406,538)	46,384	(244,536)	102,141	154,238	(179,635)	(175,828)	44,945	(361,495)	(412,825)	1,597,407	(352,196)
Cash flows from operating activities														
Depreciation/Amortization	16,365	17,489	16,967	16,917	16,938	16,961	16,982	100,858	8,043	8,043	8,043	8,043	-	251,649
Public Funding Receivables	853,327	29,414	(51,011)	43,521	(99,226)	124,264	(160,421)	(55,955)	-	-	-	-	(1,685,738)	(1,001,825)
Grants and Contributions Rec.	-	-	-	(61,356)	(11,581)	-	-	-	-	-	-	-	-	(72,937)
Due To/From Related Parties	(974,262)	315,198	(130,274)	96,615	207,034	(8,374)	123,103	130,961	-	-	-	-	-	(239,999)
Prepaid Expenses	55,013	(13,497)	2,286	(13,847)	9,558	(3,271)	(5,575)	2,372	-	-	-	-	-	33,039
Other Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accounts Payable	(95,690)	(17,876)	10,942	(3,125)	28,287	(43,757)	(69,297)	27,099	-	-	-	-	88,331	(75,086)
Accrued Expenses	(127,232)	(8,540)	(295)	-	-	(3,573)	1,865	7,834	-	-	-	-	-	(129,941)
Other Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Revenue	96,982	(97,385)	(4,522)	67,331	114,624	71,986	63,937	47,860	-	-	-	-	-	360,813
Cash flows from investing activities														
Purchases of Prop. And Equip.	-	(1,237)	(3,029)	-	-	-	-	-	-	-	-	-	-	(4,266)

FY25-26 Academia Moderna

Monthly Cash Flow/Forecast FY25-26

Revised 03/12/26

Actuals Through: 2/28/2026

ADA = 342.04



Notes Receivable
 Cash flows from financing activities
 Proceeds from Factoring
 Payments on Factoring
 Proceeds(Payments) on Debt

	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26	Year-End Accruals	Annual Forecast
Notes Receivable	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Cash flows from financing activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds from Factoring	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments on Factoring	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds(Payments) on Debt	(9,048)	(9,070)	(9,092)	(9,113)	(9,135)	(9,157)	(9,179)	(115,543)	-	-	-	-	-	(179,337)
Total Change in Cash	(565,099)	78,595	(574,566)	183,327	11,963	247,220	115,653	(34,149)	(167,785)	52,988	(353,452)	(404,782)		
Cash, Beginning of Month	5,352,091	4,786,992	4,865,587	4,291,021	4,474,348	4,486,311	4,733,531	4,849,184	4,815,035	4,647,250	4,700,239	4,346,787		
Cash, End of Month	4,786,992	4,865,587	4,291,021	4,474,348	4,486,311	4,733,531	4,849,184	4,815,035	4,647,250	4,700,239	4,346,787	3,942,005		

Alta Public Schools

Financial Package

February 28, 2026

Academia Moderna

Presented by:



Academia Moderna

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
Revenue							
State Aid - Revenue Limit							
LCFF Revenue	\$ 292,014	\$ 305,755	\$ 13,741	\$ 1,784,530	\$ 1,868,503	\$ 83,973	\$ 3,430,040
Economic Protection Account Funding	0	0	0	455,636	371,222	(84,414)	742,443
In Lieu of Property Taxes	217,462	122,508	(94,954)	1,118,376	888,183	(230,193)	1,546,118
Total State Aid - Revenue Limit	509,476	428,263	(81,213)	3,358,542	3,127,908	(230,634)	5,718,601
Federal Revenue							
Federal Special Education - IDEA	0	0	0	0	0	0	8,000
Title I, Part A - Basic Low Income	0	0	0	69,324	173,548	104,224	173,548
Title II, Part A - Teacher Quality	0	0	0	4,867	20,004	15,137	20,004
Title III - Limited English	0	0	0	0	0	0	25,138
Other Federal Revenue	0	0	0	188,460	92,500	(95,960)	185,000
Federal - Prior Year Adjustments	0	0	0	67	0	(67)	0
Total Federal Revenue	0	0	0	262,718	286,052	23,334	411,690
Other State Revenue							
State Special Education - AB602	31,066	29,587	(1,479)	189,848	180,807	(9,041)	331,910
State - School Facilities Apportionment	0	0	0	217,042	240,240	23,197	480,478
State - Mandated Cost Reimbursement	0	0	0	7,554	7,565	11	7,565
State - State Lottery	0	0	0	30,280	25,124	(5,154)	101,469
Prior Year Revenues	0	0	0	(1,018)	0	1,018	0
State - Other State Revenue	54,192	2,174	(52,017)	562,630	866,131	303,500	1,729,846
Total Other State Revenue	85,258	31,761	(53,496)	1,006,336	1,319,867	313,531	2,651,268
Other Local Revenue							
Interest Revenue	4,699	12,583	7,884	56,744	100,667	43,922	150,999
School Fundraising	5,243	0	(5,244)	13,022	0	(13,021)	0
Contributions, Unrestricted	0	2,000	2,000	0	16,000	16,000	24,000
Total Other Local Revenue	9,942	14,583	4,640	69,766	116,667	46,901	174,999
Total Revenue	604,676	474,607	(130,069)	4,697,362	4,850,494	153,132	8,956,558
Expenses							
Certificated Salaries							
Certificated Teachers' Salaries	161,904	172,239	(10,335)	1,212,252	1,205,673	6,579	1,894,629
Certificated Teachers' Substitute Hours	10,402	0	10,402	41,141	0	41,141	0
Certificated Teachers' Extra Duties/Stipends	0	3,272	(3,272)	29,215	22,909	6,305	36,000
Certificated Pupil Support Salaries	26,323	0	26,323	162,568	0	162,568	0
Certificated Supervisors' and Administrators' Salaries	22,785	19,000	3,785	182,281	152,000	30,282	228,000
Total Certificated Salaries	221,414	194,511	26,903	1,627,457	1,380,582	246,875	2,158,629
Classified Salaries							
Classified Instructional Salaries	53,006	10,642	42,364	281,922	74,493	207,429	117,059
Classified Support Salaries	4,764	18,128	(13,364)	28,759	126,897	(98,137)	199,409
Clerical, Technical, and Office Staff Salaries	15,499	23,780	(8,281)	86,618	178,795	(92,178)	273,916
Other Classified Salaries	71,804	58,643	13,161	382,779	410,501	(27,721)	645,073
Total Classified Salaries	145,073	111,193	33,880	780,078	790,686	(10,607)	1,235,457
Benefits							
State Teachers' Retirement System, certificated positions	41,451	37,152	4,299	291,968	263,691	28,276	412,298
Public Employees' Retirement System, classified positions	28,139	29,811	(1,672)	148,046	211,983	(63,937)	331,227
OASDI/Medicare/Alternative, certificated positions	8,979	6,894	2,085	48,247	49,022	(775)	76,598
Medicare certificated positions	5,298	4,433	865	34,812	31,484	3,329	49,214
Health and Welfare Benefits, certificated positions	41,067	46,000	(4,933)	289,578	368,000	(78,423)	552,000
State Unemployment Insurance, certificated positions	183	3,276	(3,093)	1,201	12,285	(11,085)	16,381
Workers' Compensation Insurance, certificated positions	0	4,280	(4,280)	41,570	30,398	11,173	47,517
Total Benefits	125,117	131,846	(6,729)	855,422	966,863	(111,442)	1,485,235
Books & Supplies							
Textbooks and Core Curricula Materials	0	0	0	35,645	58,000	(22,355)	58,000
Books and Other Reference Materials	0	0	0	12,221	500	11,721	500
School Supplies	4,632	4,166	466	85,060	33,333	51,727	50,000
Software	1,049	8,983	(7,934)	94,364	71,862	22,502	107,792
Office Expense	11,312	6,192	5,120	45,762	49,533	(3,771)	74,300
Business Meals	0	316	(316)	2,965	2,534	431	3,800
Noncapitalized Equipment	1,343	0	1,343	28,081	8,300	19,782	8,300
Food Services	0	1,369	(1,369)	4,311	9,580	(5,270)	15,055
Total Books & Supplies	18,336	21,026	(2,690)	308,409	233,642	74,767	317,747
Subagreement Services							
Special Education	31,682	20,145	11,537	154,086	141,018	13,068	221,600
Substitute Teacher	12,506	7,273	5,233	29,233	50,909	(21,676)	80,000
Transportation	0	2,082	(2,082)	3,422	14,573	(11,151)	22,900
Security	1,090	464	626	5,283	3,245	2,037	5,100
Other Educational Consultants	3,775	12,790	(9,015)	69,149	76,740	(7,590)	127,900
IB Fees	0	2,470	(2,470)	25,119	14,820	10,298	24,700
Total Subagreement Services	49,053	45,224	3,829	286,292	301,305	(15,014)	482,200
Professional/Consulting Services							
IT	0	500	(500)	577	4,000	(3,422)	6,000

Alta Public Schools - Regular APS Board Meeting - Agenda - Monday March 16, 2026 at 12:00 PM

Audit and Tax	0	0	0	0	2,300	(2,300)	2,300
Legal	0	416	(417)	42,606	3,334	39,272	5,000
Professional Development	2,700	7,190	(4,490)	39,441	43,140	(3,699)	71,900
General Consulting	6,669	7,130	(461)	82,834	42,780	40,054	71,300
Special Activities	9,021	38,467	(29,445)	87,434	115,400	(27,966)	115,400
Bank Charges	0	10	(10)	421	60	361	100
Printing	0	20	(20)	0	120	(120)	200
Other Taxes and Fees	0	930	(930)	122	7,440	(7,318)	11,160
Management Fee	85,249	102,627	(17,378)	665,187	821,018	(155,831)	1,231,527
District Oversight Fee	7,764	4,283	3,482	39,932	31,279	8,653	57,186
LACOE Fees	2,940	0	2,940	6,253	5,200	1,053	10,400
Public Relations	740	150	590	3,375	900	2,475	1,500
Total Professional/Consulting Services	115,083	161,723	(46,639)	968,182	1,076,971	(108,788)	1,583,973
Facilities, Repairs & Other Leases							
Rent	42,994	76,580	(33,586)	435,970	612,640	(176,670)	918,960
Additional Rent	9,546	9,260	285	74,653	74,080	573	111,120
Equipment Leases	6,825	8,516	(1,691)	47,802	68,130	(20,328)	102,196
Other Leases	155	210	(56)	2,403	1,680	723	2,520
Real/Personal Property Taxes	0	4,958	(4,958)	0	39,667	(39,667)	59,500
Repairs and Maintenance	1,625	5,834	(4,208)	65,291	46,667	18,625	70,000
Total Facilities, Repairs & Other Leases	61,145	105,358	(44,214)	626,119	842,864	(216,744)	1,264,296
Operations & Housekeeping							
Auto and Travel Expense	0	1,091	(1,091)	8,887	7,636	1,250	12,000
Dues & Memberships	0	925	(925)	8,058	7,400	658	11,100
Insurance	0	3,333	(3,333)	94,383	26,667	67,717	40,000
Utilities	4,088	4,342	(253)	46,601	34,733	11,867	52,100
Janitorial/Trash Removal	2,367	1,966	400	20,199	15,733	4,465	23,600
Miscellaneous Expense	2	0	1	1	0	1	0
Communications	34,589	10,450	24,140	44,630	83,600	(38,969)	125,400
Postage and Shipping	0	230	(230)	2,494	1,380	1,113	2,300
Total Operations & Housekeeping	41,046	22,337	18,709	225,253	177,149	48,102	266,500
Depreciation							
Depreciation Expense	8,044	7,719	325	64,549	61,752	2,798	92,628
Total Depreciation	8,044	7,719	325	64,549	61,752	2,798	92,628
Total Expenses	784,311	800,937	(16,626)	5,741,761	5,831,814	(90,053)	8,886,665
Change in Net Assets	(179,635)			(1,044,399)			
Net Assets, Beginning of Period	4,876,730			5,741,494			
Net Assets, End of Period	\$ 4,697,095			\$ 4,697,095			

Alta Public Schools

Statement of Financial Position

For the period ended February 28, 2026

	Alta Public Schools	Academia Moderna	Prepa Tec Los Angeles	Prepa Tec Los Angeles High	AMPTEC, LLC	PTMS, LLC	Total
Assets							
Current Assets							
Cash & Cash Equivalents	\$ 535,900	\$ 4,815,035	\$ 841,039	\$ 0	\$ 5,643,693	\$ 1,893,268	\$ 13,728,934
Accounts Receivable	10,605	98,237	246,647	0	4,547	0	360,036
Public Funding Receivables	303,824	638,569	744,007	0	0	0	1,686,400
Due To/From Related Parties	2,020,427	(854,061)	(1,199,756)	71,712	48,263	(86,585)	0
Prepaid Expenses	67,354	111,039	27,793	0	0	0	206,186
Other Current Assets	0	0	0	0	(56,803)	(85,204)	(142,006)
Total Current Assets	2,938,110	4,808,819	659,730	71,712	5,639,700	1,721,479	15,839,550
Long-term Assets							
Property & Equipment, Net	565,084	995,900	170,221	0	5,339,770	13,439,808	20,510,782
Right of Use Asset, Net	815,543	15,423,036	22,256,299	0	0	0	38,494,879
Deposits	85,100	7,500	25,326	0	0	0	117,925
Total Long-term Assets	1,465,727	16,426,436	22,451,846	0	5,339,770	13,439,808	59,123,586
Total Assets	\$ 4,403,837	\$ 21,235,255	\$ 23,111,576	\$ 71,712	\$ 10,979,470	\$ 15,161,287	\$ 74,963,136
Liabilities							
Current Liabilities							
Accounts Payable	\$ 124,396	\$ 17,389	\$ 77,118	\$ 0	\$ 0	\$ 0	\$ 218,903
Accrued Liabilities	629,701	(62,422)	65,787	0	156,980	0	790,046
Line of Credit	1,100,000	0	0	0	0	0	1,100,000
Deferred Revenue	42,477	1,099,754	140,773	0	0	0	1,283,004
Interest Payable	0	0	0	0	0	284,775	284,775
Operating Lease Liability, Current Portion	299,340	281,507	249,261	0	0	0	830,108
Notes Payable, Current Portion	4,167	0	0	0	0	0	4,167
Total Current Liabilities	2,200,081	1,336,228	532,939	0	156,980	284,775	4,511,003
Long-term Liabilities							
Operating Lease Liability, Net of Current Porti	578,303	15,201,933	22,788,221	0	0	0	38,568,456
Notes Payable, Net of Current Portion	19,701	0	0	0	0	0	19,701
Bonds Payable, Net of Current Portion	0	0	0	0	10,254,170	18,476,304	28,730,474
Discount on Bonds	0	0	0	0	(175,917)	(314,353)	(490,269)
Other Long-term Liabilities	0	0	0	0	723,050	0	723,050
Total Long-term Liabilities	598,004	15,201,933	22,788,221	0	10,801,303	18,161,951	67,551,412
Total Liabilities	2,798,085	16,538,161	23,321,160	0	10,958,283	18,446,726	72,062,415
Net Assets, End of Period	1,605,752	4,697,095	(209,584)	71,712	21,187	(3,285,439)	2,900,722
Liabilities & Net Assets	\$ 4,403,837	\$ 21,235,255	\$ 23,111,576	\$ 71,712	\$ 10,979,470	\$ 15,161,287	\$ 74,963,136

Alta Public Schools

Statement of Cash Flows

For the period ended February 28, 2026

	Alta Public Schools	Academia Moderna	Prepa Tec Los Angeles	Prepa Tec Los Angeles High	AMPTEC, LLC	PTMS, LLC	Total
Cash Flows from Operating Activities							
Change in Net Assets	\$ 123,717	\$ (179,635)	\$ (8,546)	\$ 0	\$ 8,556	\$ (47,375)	\$ (103,282)
Adjustments							
Depreciation	108,025	100,858	116,045	0	5,850	23,316	354,094
(Increase) Decrease in Operating Assets							
Public Funding Receivables	(70,522)	(55,955)	(95,400)	0	0	0	(221,877)
Due from Related Parties	(315,442)	130,961	184,482	0	0	0	0
Prepaid Expenses	(2,146)	2,372	2,689	0	0	0	2,915
Other Assets	0	0	0	0	1,502	30,840	32,343
Increase (Decrease) in Operating Liabilities							
Accounts Payable	81,869	27,099	(3,154)	0	0	0	105,814
Accrued Expenses	149,444	7,834	5,846	0	52,327	0	215,451
Deferred Revenue	0	47,860	9,644	0	0	0	57,503
Other Liabilities	0	0	0	0	0	94,925	94,925
Total Cash Flows from Operating Activities	74,945	81,394	211,606	0	68,235	101,706	537,886
Cash Flows from Investing Activities							
Purchases of Property & Equipment	(14,528)	0	0	0	0	0	(14,527)
Total Cash Flows from Investing Activities	(14,528)	0	0	0	0	0	(14,527)
Cash Flows from Financing Activities							
Proceeds from (Payments on) Leases	(93,923)	(115,543)	(159,513)	0	0	0	(368,979)
Proceeds from (Payments on) Long-term Debt	0	0	0	0	1,449	9,128	10,577
Total Cash Flows from Financing Activities	(93,923)	(115,543)	(159,513)	0	1,449	9,128	(358,402)
Change in Cash and Cash Equivalents	(33,505)	(34,149)	52,093	0	69,684	110,834	164,957
Cash & Cash Equivalents, Beginning of Period	569,405	4,849,184	788,946	0	5,574,008	1,782,434	13,563,977
Cash & Cash Equivalents, End of Period	\$ 535,900	\$ 4,815,035	\$ 841,039	\$ 0	\$ 5,643,693	\$ 1,893,268	\$ 13,728,934

Academia Moderna**Accounts Payable Aging**

For the period ended February 28, 2026

Vendor Name	Invoice/Credit Number	Date Due	Current	1 - 30 Days Past Due	31 - 60 Days Past Due	61 - 90 Days Past Due	Over 90 Days Past Due	Total
Aequor Healthcare Services, LLC	249981	03/11/2026	\$ 2,983	\$ -	\$ -	\$ -	\$ -	\$ 2,983
Caline Khavarani Smith	6/9 (2025-2026)	03/19/2026	5,806	-	-	-	-	5,806
Cudahy Boxing Gym	1	03/11/2026	1,900	-	-	-	-	1,900
Diversified Youth Services West Coast	051120255	03/15/2026	5,600	-	-	-	-	5,600
Hewlett-Packard Financial Services Co.	100001712258	04/01/2026	455	-	-	-	-	455
ReadyRefresh - 1	16B6702891237	03/12/2026	20	-	-	-	-	20
Republic Services #902 - 4	0902-012838392	09/30/2024	(148)	-	-	-	-	(148)
The Aptus Group, Inc.	4962	03/15/2026	158	-	-	-	-	158
Warning Skate Shop	307-1	03/13/2026	615	-	-	-	-	615
Total Outstanding Invoices			\$ 17,389	\$ -	\$ -	\$ -	\$ -	\$ 17,389

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Check Register

For the period ended February 28, 2026

Check Number	Vendor Name	Transaction Description	Check Date	Check Amount
Umpqua Bank Account - 5647				
				Total Disbursements in February \$ -
Hanmi Bank Account - 0790				
71853	Aequor Healthcare Services, LLC	SpEd Svcs - 01/26	02/06/2026	\$ 3,021.00
71854	CA Charter Schools Conference Registration	Charter School Conference	02/06/2026	2,700.00
71855	Caline Khavarani Smith	Consulting Svcs	02/06/2026	5,805.56
71856	Carrusel School Uniforms, Inc.	Apparel	02/06/2026	421.87
71857	CDW Government	Software	02/06/2026	897.32
71858	Charter Impact LLC	Business Mgmt Fees - 02/26	02/06/2026	12,688.00
71859	Dave & Buster's	Field Trip	02/06/2026	1,708.04
71860	Mobile Modular Portable Storage	Storage Lease - 01/23/26-02/21/26	02/06/2026	154.48
71861	NextGen Teachers LLC	Sub Svcs - 10/25	02/06/2026	4,432.00
71862	One Way Rooter Services, Inc	Plumbing Svcs	02/06/2026	1,650.00
71863	OTC Brands, Inc.	School Supplies	02/06/2026	578.59
71864	ReadyRefresh - 1	Office Supplies	02/06/2026	192.62
71865	The Aptus Group, Inc.	SpEd Svcs - 12/25	02/06/2026	655.60
71866	The Education Team	Sub Svcs - 01/12/26-01/15/26	02/06/2026	2,743.64
71867	Uline	Wagon Cart	02/06/2026	1,011.35
71868	AireSpring	Communication Svcs - 02/26	02/11/2026	925.45
71869	AireSpring	Communication Svcs - 02/26	02/11/2026	2,232.01
71870	Anderson Trophy Co.	School Supplies	02/11/2026	196.67
71871	Charter Communications	Communication Svcs - 01/21/26-02/20/26	02/11/2026	146.23
71872	Comprehensive Therapy Associates, Inc	SpEd Svcs - 12/25	02/11/2026	16,442.15
71873	Jr Bus Line	Field Trip	02/11/2026	3,500.00
71874	Medina's Cleaning and Maintenance LLC	Janitorial Svcs - 02/26	02/11/2026	1,625.00
71875	SoCalGas - 4	Utility Svcs - 01/07/26-02/04/26	02/11/2026	43.52
71876	Southern California Edison - 3	Utility Svcs - 12/31/25-01/29/26	02/11/2026	314.13
71877	Southern California Edison - 4	Utility Svcs - 12/31/25-01/29/26	02/11/2026	3,731.19
71878	The Education Team	Sub Svcs - 01/22/26-01/23/26	02/11/2026	1,679.09
71879	Aequor Healthcare Services, LLC	SpEd Svcs - 01/26	02/20/2026	5,621.00
71880	Bay Alarm Company - 3	Security Svcs - 03/01/26-05/31/26	02/20/2026	491.97
71881	Cell Business Equipment	Copier Lease - 01/15/26-02/14/26	02/20/2026	394.35
71882	Cell Business Equipment	Copier Lease - 01/30/26-02/27/26	02/20/2026	5,975.68
71883	Charter Communications	Communication Svcs - 02/03/26-03/02/26	02/20/2026	200.00
71884	Greenfield Investment, LLC.	Rent - 03/26	02/20/2026	9,785.79
71885	Hewlett-Packard Financial Services Co.	Copier Lease - 03/26	02/20/2026	455.31
71886	LEAD Foundation	Enrichment Svcs	02/20/2026	1,875.00
71887	OTC Brands, Inc.	School Supplies	02/20/2026	53.42
71888	Playworks Education Energized	Consulting Svcs - 12/25	02/20/2026	2,500.00
71889	ReadyRefresh - 1	Office Supplies	02/20/2026	192.62
71890	The Aptus Group, Inc.	SpEd Svcs 01/26	02/20/2026	137.50
71891	The Education Team	Sub Svcs - 01/28/26-01/30/26	02/20/2026	725.40
71892	WM Corporate Services, Inc.	Janitorial Svcs - 02/26	02/20/2026	2,367.03
71893	Aequor Healthcare Services, LLC	SpEd Svcs - 01/26	02/27/2026	2,999.00
71894	American Sanitary Supply Inc	Janitorial Supplies	02/27/2026	1,770.62
71895	Comprehensive Therapy Associates, Inc	SpEd Svcs - 01/26	02/27/2026	3,341.25
71896	Mr. & Mrs. Fire Extinguisher	Security Svcs	02/27/2026	597.98
71897	NCS Pearson, Inc.	Office Supplies	02/27/2026	248.10
71898	NextGen Teachers LLC	Sub Svcs - 01/26	02/27/2026	909.00
71899	ReadyRefresh - 1	Office Supplies	02/27/2026	202.16
71900	Sis Ami LLC	Consulting Svcs - 01/26	02/27/2026	863.33
71901	Staples Advantage	Office Supplies	02/27/2026	3,587.42
71902	The Education Team	Sub Svcs - 02/02/26-02/06/26	02/27/2026	2,016.67
71903	Uline	Cabinet (1)	02/27/2026	1,000.89
				Total Disbursements in February \$ 117,807.00
				Total Disbursements \$ 117,807.00

**APS
60-Day Compliance Calendar
March 2026**

Area	Due Date	Description	Completed By	Board Must Approve	Signature Required	Additional Information
FINANCE	Set by Authorizer (by Mar 15)	2nd Interim Financial Report - Local educational agencies (LEAs) are required to file two reports during a fiscal year (interim reports) on the status of the LEA's financial health. The first interim report is due December 15 for the period ending October 31. The second is due March 15 for the period ending January 31.	Charter Impact	Yes	Yes	https://www.cde.ca.gov/fq/fi/ir/interimstatus.asp
FINANCE	Apr-01 or sooner based on Authorizer	Audit Firm Selection - 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. March 17, 2026	APS with Charter Impact support	Yes	No	https://leginfo.ca.gov/faces/codes_displaySection.xhtml?sectionNum=41020.&lawCode=EDC
FINANCE	Mar-13	Every Student Succeeds Act Per-Pupil Expenditure Application -The Elementary and Secondary Education Act of 1965 (ESEA), as reauthorized by the Every Student Succeeds Act (ESSA), requires state educational agencies (SEAs) and their local educational agencies (LEAs) to prepare and publish annual report cards that contain specified data elements, including LEA and school-level per-pupil expenditures (PPE).	Charter Impact	No	No	https://www3.cde.ca.gov/essars
FINANCE	Apr-01	File a Form 700 - Statement of Economic Interests (SEI) : 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.	APS	Yes	Yes	https://www.fppc.ca.gov/Form700.html
FINANCE	Apr-24	School-Based Medi-Cal Administrative Activities (SMAA) - All charter schools participating in the SMAA program are required to participate in this reporting. The SMAA program reimburse schools for the federal share (50%) of the certain costs for administering the Medi-Cal program.	APS	No	No	https://www.dhcs.ca.gov/provgovpart/Pages/SMAA
FINANCE	Apr-30	ASES - 3rd Quarter Expenditure Report - The ASES Program funds the establishment of local after school education and enrichment programs. These programs are created through partnerships between schools and local community resources to provide literacy, academic enrichment and safe constructive alternatives for students in kindergarten through ninth grade (K-9).	Charter Impact or After School Provider	No	No	https://www.cde.ca.gov/ls/ex/asesduedates.asp
FINANCE	Apr-30	Federal Cash Management - Period 4 - 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	https://www.cde.ca.gov/fq/aa/cm/
DATA	May-06	CALPADS End-of-Year 1, 2, 3 and 4 - 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 APS support	No	No	https://www.cde.ca.gov/ds/sp/cl/
FINANCE	May-15	Extended Due Date - Form 990 - 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.	APS/Audit firm	Yes	No	http://www.publiccounsel.org/useful_materials?id=00
FINANCE	Board approval before June 30	Local Control and Accountability Plan - 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 The LCAP must be presented at the same public meeting as the budget, preceding the budget hearing. Local Indicators Report - Information Item LCAP Public Hearing Approval of the LCAP (Adoption) Approval of the Budget (Adoption)	APS with Charter Impact support	Yes	No	https://www.cde.ca.gov/re/lc/
FINANCE	Board approval before June 30	Submit Preliminary Budget Plan to Authorizer - 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. The budget must be presented at the same public meeting as the LCAP, following the budget hearing.	Charter Impact	Yes	No	https://www.cde.ca.gov/fq/sf/fr/calendar23district.as
FINANCE	Board approval before June 30	Education Protection Account (EPA) spending plan - 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	https://www.cde.ca.gov/fq/aa/pa/pafaq.asp
FINANCE	Board approval before June 30	Complete Consolidated Application reporting - Spring - 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 APS support	Yes	No	https://www.cde.ca.gov/fq/aa/co/index.asp

This list is intended to be as comprehensive as possible for financial items, but the addition of new state funds and additional compliance tracking is complicated and ever-changing. If we become aware of additional due dates for financial items, we will be sure to update you. If there are compliance items for programmatic reporting, Charter Impact is often left off the emails from the CDE, so please be sure to read any correspondence you receive from the CDE, as well as aggregating information from other sources – California Charter School Association, Charter School Development Center, School Services of California, etc. to stay on top of the charter reporting landscape.