

OCEAN CHARTER FY26-27 BUDGET ASSUMPTIONS (changes since June 1st are tracked in blue font below)

- Enrollment – 556, ADA rate – 94.5%, ADA-525.42
- State revenue COLA – 4.31% (increase in revenue \$118K, previously 2.41%)
- Revenues included in FY26-27:
 - ELO-P - **\$250,867 (\$12K increase)**
 - 26-27 entitlement - **\$187,287** + carry over from prior year **\$85,018** (subject to change), carryover allowed up to 2 years
 - State Mental Health – \$44,529
 - Informal counseling expenses tagged
 - Prop 28 – **\$94,246 (\$10K decrease)**
 - 26-27 funding = \$78,644 + Prior-year carryover **73,739 = \$152,383**
 - Student Support and Professional Development Discretionary block grant - **\$209,354**
 - Total grant = \$547,354 (FY25-26 \$51,336+ FY26-27 **\$496,018**)
 - **\$338K to be spent in FY27-28**
- Universal meals funded
- Fundraising - \$436,000 (revenues only, does not include expenses)

Object Code	Description	2026-27
8695: Contributions & Events		
8695	Annual Family Giving	325,000
8695	Silent Auction	55,000
8695	Winter Faire	30,000
8695	OCS Store	12,000
8695	Other Fundraising (Dinners out, Beach clean-a-thon, Book Fair...etc.)	14,000
8695		
Total, 8695: Contributions & Events		\$ 436,000

- Other Fundraising - \$78,385 (same amount applied to Field trip expenses)

Object Code	Description	2026-27
8696	Field Trips(2,3,4,5,7,8)	68,000
8696	Little Tokyo	1,058
8696	Grades (8th)	4,705
8696	Medieval Games	2,102
8696	Pentathlon	2,520
Total, 8696: Other Fundraising		\$ 78,385

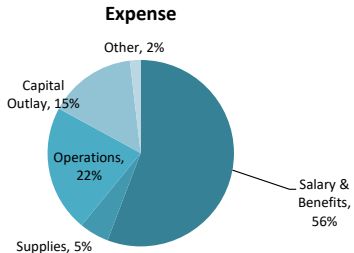
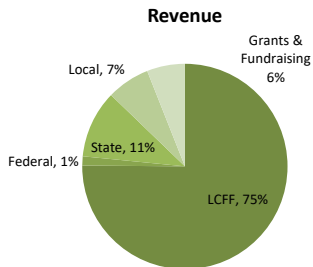
- Aftercare & enrichment revenue - \$486,139 (same as 25-26 budget)
 - Aftercare - \$378,139
 - Enrichment revenue - \$108,000
- Lease & Rentals (gym rentals) - \$30,000

- Brokerage investment income - \$30,000 (previous \$0)
- Interest and Dividend income – \$30,625 (same as 25-26 budget)
- Expense COLA – 3% applies to materials and services.
- Salary Increases – All staff including OCTA Schedule increased by 4.5% and OCTA STEP & Column movement (approx. 2%) included (OCTA movement for specialty teachers included)
- May revised 14-week maternity leave included - \$117,723K increase in salary expense
- TK Assistants – 4 included
- STRS Employer rate – 19.10%
- Health & Welfare rate – 8% increase included
- Includes cost for staff devices \$40K
- In-house Sub made full time hourly \$44K increase
- Reduce contracted sub costs by 30k
- Facility Maintenance Coordinator made full time hourly \$23K increase
- Janitorial company shift to save 54k
- Includes Solar costs (\$40K) and savings (\$82K)
- ExED Fee (projected) - \$154,500 (prev. \$167,711) CALPADS services fee \$18,585
- Prop 1D loan payments - \$466,074
- Over-allocation fee \$148,145 (ending 6/30/2030)
- Total Net Income (with \$1.48M site depreciation) -**\$1,074,346**
- Net Income – OPERATING - **\$405,947**, EBITDA - **\$587,558**
- Debt service coverage ratio – **1.26** (LOC requirement 1.25)
- Cash Balance as of 6/30/27 - **\$2,461,623**
- Cash Reserve (cash balance as a % of total expenses) – **25%**

OCEAN CHARTER SCHOOL*Multi-Year Budget Summary*

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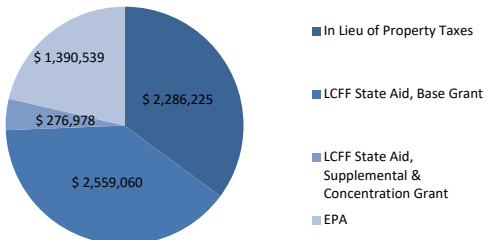
	2025-26	2026-27 Forecast
Total Enrollment	552	556
ADA	529.38	\$25.43
% Free and Reduced	22%	22%
% English Language Learners	4%	4%
% Unduplicated Low Income, EL, Foster Youth	23%	22%
INCOME		
8011-8098 · Local Control Funding Formula Sources	6,201,249	6,512,802
8100-8299 · Federal Revenue	129,472	124,575
8300-8599 · Other State Revenue	744,819	923,302
8600-8799 · Other Local Revenue	594,810	587,764
Grants/Fundraising	573,030	519,585
8999 · Other Prior Year Adjustment	2,150	-
TOTAL INCOME	8,245,529	8,668,027
EXPENSE		
1000 · Certificated Salaries	2,486,170	2,808,247
2000 · Classified Salaries	1,204,795	1,327,128
3000 · Employee Benefits	1,105,804	1,299,858
4000 · Supplies	494,476	499,336
5000 · Operating Services	2,244,933	2,145,900
6000 · Capital Outlay	1,481,180	1,480,294
7000 · Other Outgo	187,236	181,611
TOTAL EXPENSE	9,204,593	9,742,374
NET INCOME	(959,064)	(1,074,346)
Ending Cash Balance	3,159,959	2,461,623
Month with Lowest Ending Cash Balance	Jul: \$	Dec: \$2,186,676
5% Reserve Goal	460,230	487,119
Net Income as a Percentage of Expenses	-10.4%	-11.0%
Ending Cash as a Percentage of Expenses	34.3%	25.3%
Ending Debt Balance		9,541,383
Per Pupil Revenue	14,938	15,590
Per Pupil Revenue without Grants/Fundraising	13,899	14,655
Per Pupil Expense	16,675	17,522

2026-27 Revenue and Expense By Category

LCFF FUNDING SOURCES (ACTUAL FUNDING)	
Components	Amount
In Lieu of Property Taxes	\$ 2,286,225
LCFF State Aid, Base Grant	\$ 2,559,060
LCFF State Aid, Supplemental & Concentration Grant	\$ 276,978
EPA	\$ 1,390,539
Total Funding	\$ 6,512,802

	Revenue
LCFF	6,512,802
Federal	124,575
State	923,302
Local	587,764
Grants & Fundraising	519,585

	Expense
Salary & Benefits	5,435,233
Supplies	499,336
Operations	2,145,900
Capital Outlay	1,480,294
Other	181,611

LCFF Funding Sources

The Local Control Funding Formula Revenue includes funds from the Education Protection Account created by the passage of Proposition 30 in November 2012. These funds will support instructional program expenditures (e.g. teacher salaries). Funds will not be used to support school administration and other EPA non-allowable expenses.

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	2025-26	2026-27 Forecast
Enrollment	552	556
ADA	529.38	525.43
ADA %	95.7%	94.5%
UPP	22.9%	23.2%
Income		
8011-8098 • Local Control Funding Formula Sources		
8011 Local Control Funding Formula	2,516,402	2,836,038
8012 Education Protection Account	1,361,905	1,390,539
8019 Local Control Funding Formula - Prior Year	21,828	-
8096 In Lieu of Property Taxes	2,303,412	2,286,225
8098 In Lieu of Property Taxes, Prior Year	(2,299)	-
Total 8011-8098 • Local Control Funding Formula Sources	6,201,249	6,512,802
8100-8299 • Federal Revenue		
8181 Special Education - Federal (IDEA)	-	-
8221 Child Nutrition - Federal	62,880	57,983
8223 CACFP Supper	-	-
8291 Title I	47,490	47,490
8292 Title II	9,102	9,102
8294 Title III	-	-
8295 Title IV, SSAE	10,000	10,000
8296 Title IV, PCSGP	-	-
8297 Facilities Incentive Grant	-	-
8299 All Other Federal Revenue	-	-
Total 8100-8299 • Other Federal Income	129,472	124,575
8300-8599 • Other State Revenue		
8520 Child Nutrition - State	181,482	154,585
8550 Mandate Block Grant	10,825	11,281
8560 Lottery Revenue	150,245	149,271
8587 State Grant Pass-Through	-	-
8591 SB740	-	-
8592 State Mental Health	44,864	44,529
8593 After School Education & Safety	-	-
8594 Supplemental Categorical Block Grant	-	-
8595 Expanded Learning Opportunity Program	188,759	250,867
8596 Prop 28 Arts & Music	82,292	94,246
8599 State Revenue - Other	86,352	218,522
Total 8300-8599 • Other State Income	744,819	923,302
8600-8799 • Other Local Revenue		
8631 Sale of Equipment & Supplies	-	-

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	2025-26	2026-27 Forecast
8634 Food Service Sales	-	-
8650 Leases & Rentals	25,387	30,000
8660 Interest & Dividend Income	30,625	30,625
8662 Net Increase (Decrease) in Fair Value of Investments	-	30,000
8681 Intra-Agency Fee Income	-	-
8682 Childcare & Enrichment Program Fees	527,798	486,139
8689 All Other Fees & Contracts	-	-
8692 Grants	5,200	5,200
8694 In Kind Donations	-	-
8695 Contributions & Events	489,446	436,000
8696 Other Fundraising	78,385	78,385
8697 E-Rate	11,000	11,000
8698 SELPA Grants	-	-
8699 All Other Local Revenue	-	-
8792 Transfers of Apportionments - Special Education	-	-
Total 8600-8799 • Other Income-Local	1,167,840	1,107,349
Prior Year Adjustments		
8999 Other Prior Year Adjustment	2,150	-
Total Prior Year Adjustments	2,150	-
TOTAL INCOME	8,245,529	8,668,027
Expense		
1000 • Certificated Salaries		
1110 Teachers' Salaries	2,110,460	2,402,916
1120 Teachers' Hourly	-	-
1170 Teachers' Salaries - Substitute	89,650	100,142
1175 Teachers' Salaries - Stipend/Extra Duty	27,614	34,453
1211 Certificated Pupil Support - Librarians	-	-
1213 Certificated Pupil Support - Guidance & Counseling	-	-
1215 Certificated Pupil Support - Psychologist	-	-
1299 Certificated Pupil Support - Other	-	-
1300 Certificated Supervisors' & Administrators' Salaries	258,445	270,736
1900 Other Certificated Salaries	-	-
Total 1000 • Certificated Salaries	2,486,170	2,808,247
2000 • Classified Salaries		
2111 Instructional Aide & Other Salaries	359,269	388,429
2121 After School Staff Salaries	191,344	203,127
2131 Classified Teacher Salaries	98,158	90,494
2200 Classified Support Salaries	130,816	142,043
2300 Classified Supervisors' & Administrators' Salaries	-	-

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	2025-26	2026-27 Forecast
2400 Classified Office Staff Salaries	425,208	503,035
2900 Other Classified Salaries	-	-
Total 2000 • Classified Salaries	1,204,795	1,327,128
Total 1000-2000 • Salaries	3,690,965	4,135,375
3000 • Employee Benefits		
3111 STRS - State Teachers Retirement System	478,102	632,453
3212 PERS - Public Employee Retirement System	-	-
3213 PARS - Public Agency Retirement System	-	-
3311 OASDI - Social Security	63,534	51,094
3331 MED - Medicare	51,586	59,963
3401 H&W - Health & Welfare	450,809	486,874
3501 SUI - State Unemployment Insurance	1,779	2,068
3601 Workers' Compensation Insurance	40,536	47,499
3751 OPEB, Active Employees	-	-
3901 Other Retirement Benefits	19,146	19,907
3902 Other Benefits	312	-
Total 3000 • Employee Benefits	1,105,804	1,299,858
Total 1000-3000 • Salaries & Benefits	4,796,769	5,435,233
4000 • Supplies		
4111 Core Curricula Materials	5,000	17,304
4211 Books & Other Reference Materials	16,617	5,000
4311 Student Materials	95,012	93,012
4351 Office Supplies	11,114	9,154
4371 Custodial Supplies	36,500	32,116
4391 Food (Non Nutrition Program)	37,410	37,545
4392 Uniforms	2,884	2,894
4393 PE & Sports Equipment	4,000	2,000
4395 Before & After School Program Supplies	3,900	3,412
4399 All Other Supplies	24,000	21,000
4390 Other Supplies	72,194	66,851
4411 Non Capitalized Equipment	45,000	55,000
4711 Nutrition Program Food & Supplies	213,039	220,899
4713 CACFP Supper Food & Supplies	-	-
Total 4000 • Supplies	494,476	499,336
5000 • Operating Services		
5211 Travel & Conferences	9,882	15,130
5311 Dues & Memberships	25,381	26,100
5451 General Insurance	243,680	244,047
5511 Utilities	146,109	43,434

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	2025-26	2026-27 Forecast
5521 Security Services	-	-
5531 Housekeeping Services	200,000	150,000
5599 Other Facility Operations & Utilities	124,743	219,030
5611 School Rent - Private Facility	-	-
5613 School Rent - Prop 39	-	-
5619 Other Facility Rentals	2,284	-
5621 Equipment Lease	28,000	30,000
5631 Vendor Repairs	20,000	35,000
5812 Field Trips & Pupil Transportation	78,385	78,385
5821 Legal	44,200	52,000
5823 Audit	34,800	34,299
5831 Advertisement & Recruitment	3,000	3,000
5841 Contracted Substitute Teachers	123,166	90,000
5842 Special Education Services	-	-
5843 Non Public School	-	-
5844 After School Services	56,557	35,180
5849 Other Student Instructional Services	80,200	100,000
5852 PD Consultants & Tuition	75,554	70,410
5854 Nursing & Medical (Non-IEP)	12,218	8,000
5859 All Other Consultants & Services	242,366	235,825
5861 Non Instructional Software	40,798	42,150
5865 Fundraising Cost	29,273	30,000
5871 District Oversight Fees	61,817	65,128
5872 Special Education Fees (SELPA)	475,753	472,203
5881 Intra-Agency Fees	-	-
5895 Bad Debt Expense	-	-
5898 Uncategorized Expense	0	-
5899 All Other Expenses	37,603	32,000
5911 Office Phone	10,881	-
5913 Mobile Phone	-	-
5921 Internet	32,000	31,380
5923 Website Hosting	4,920	2,700
5931 Postage & Shipping	1,364	500
5999 Other Communications	-	-
Total 5000 · Operating Services	2,244,933	2,145,900
6000 · Capital Outlay		
6901 Depreciation Expense	1,481,180	1,480,294
6911 Amortization Expense - Lease Assets	-	-
6912 Amortization Expense - Other	-	-

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	2025-26	2026-27 Forecast
6999 Capital Outlay	-	-
Total 6000 · Capital Outlay	1,481,180	1,480,294
7000 · Other Outgo		
7438 Interest Expense	187,236	181,611
Total 7000 · Other Outgo	187,236	181,611
TOTAL EXPENSE	9,204,593	9,742,374
NET INCOME	(959,064)	(1,074,346)
Beginning Cash Balance	2,979,010	3,159,959
Cash Flow from Operating Activities		
Net Income	(959,064)	(1,074,346)
Change in Accounts Receivable		-
Prior Year Accounts Receivable	949,865	836,243
Current Year Accounts Receivable	(836,243)	(1,228,693)
Change in Due from	-	-
Change in Accounts Payable	115,078	(17,972)
Change in Due to	155,027	(368,529)
Change in Current Lease Payable	869	905
Change in Lease Assets	20,585	21,453
Change in Accrued Vacation	-	-
Change in Payroll Liabilities	3,228	(5,843)
Change in Prepaid Expenditures	(17,086)	(35,027)
Change in Deposits	-	-
Change in Deferred Revenue	(269,935)	-
Change in OPEB / Net Pension Liability	-	-
Change in Long Term Lease Liabilities	(21,453)	(22,358)
Change in Other Long Term Assets	-	-
Change in Other Long Term Liabilities	-	-
Depreciation Expense	1,481,180	1,480,294
Cash Flow from Investing Activities		
Capital Expenditures	(51,905)	-
Cash Flow from Financing Activities		
Source - Sale of Receivables	-	-
Use - Sale of Receivables	-	-
Source - Loans	-	-
Use - Loans	(389,196)	(284,463)
Ending Cash Balance	3,159,959	2,461,623
Month with Lowest Ending Cash Balance	Jul: \$	Dec: \$2,186,676
5% Reserve Goal	460,230	487,119

OCEAN CHARTER SCHOOL

Multi-Year Budget Detail

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	2025-26	2026-27 Forecast

Operating Income	522,116	405,947
Operating Income, Excluding Non-cash Lease Expense	522,116	405,947
EBITDA	709,352	587,558
Net Income as a Percent of Expenses	-10.4%	-11.0%
Ending Cash as a Percent of Expenses	34.3%	25.3%

Actuals as of 5/31/2026																			
		# of months remaining in FY																	
State Schedule:		PY P-2	PY P-2	PY P-2	PY P-2	PY P-2	PY P-2	PY P-2	PY P-2	PY P-2	CY P-1	CY P-1	CY P-1	CY P-1					
District Schedule:		PY P-2	PY P-2	PY P-2	PY P-2	PY P-2	PY P-2	PY P-2	PY P-2	CY P-1	CY P-1	CY P-1	CY P-1	CY P-1					
		2026-27	2026-27												FORECAST	Budget Variance			
		Budget	Trend	Jul-26	Aug-26	Sep-26	Oct-26	Nov-26	Dec-26	Jan-27	Feb-27	Mar-27	Apr-27	May-27	Jun-27	Accrual	Jul-26 - Jun-27	Better / (Worse)	% Better / (Worse)
4 - State Apportionment Schedule, June Deferral Only, Paid on a Lag				0%	5%	5%	9%	9%	9%	9%	9%	20%	20%	20%	20%	20%			
1 - District Apportionment Schedule, Paid on Time				6%	12%	8%	8%	8%	8%	8%	1/3	1/6	1/6	1/6	1/6	0			
# of School Days in Month				0	0	16	18	16	20	19	18	14	15	20	18		174		
Enrollment			556														556		
Unduplicated Pupil Percentage			21.9%														21.9%		
ADA			525.43														525.43		
ADA Rate			94.5%														94.5%		
Income																			
8011-8098 - Local Control Funding Formula Sources																			
8011 Local Control Funding Formula			2,836,038	-	129,834	129,834	233,701	233,701	233,701	233,701	233,701	281,573	281,573	281,573	281,573	281,573	2,836,038		
8012 Education Protection Account			1,390,539	-	-	-	350,248	-	-	350,248	-	-	342,408	-	-	347,635	1,390,539		
8019 Local Control Funding Formula - Prior Year			-													-	-		
8096 In Lieu of Property Taxes			2,286,225	138,205	276,409	184,273	184,273	184,273	184,273	184,273	316,749	158,374	158,374	158,374	158,374	-	2,286,225		
8098 In Lieu of Property Taxes, Prior Year			-													-	-		
Total 8011-8098 - Local Control Funding Formula Sources			6,512,802	138,205	406,243	314,107	768,222	417,974	417,974	768,222	550,450	439,947	782,355	439,947	439,947	629,208	6,512,802		
8100-8299 - Federal Revenue																			
8181 Special Education - Federal (IDEA)			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
8221 Child Nutrition - Federal			57,983				-	-	5,332	5,998	5,332	6,665	6,331	5,998	4,665	17,662	57,983		
8223 CACFP Supper			-				-	-	-	-	-	-	-	-	-	-	-		
8291 Title I			47,490	-	-	-	-	11,873	-	11,873	-	-	11,873	-	-	11,873	47,490		
8292 Title II			9,102	-	-	-	-	2,276	-	2,276	-	-	2,276	-	-	2,276	9,102		
8294 Title III			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
8295 Title IV, SSAE			10,000	-	-	-	-	2,500	-	2,500	-	-	2,500	-	-	2,500	10,000		
8296 Title IV, PCSGP			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
8297 Facilities Incentive Grant			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
8299 All Other Federal Revenue			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Total 8100-8299 - Other Federal Income			124,575	-	-	-	-	16,648	5,332	22,646	5,332	6,665	22,979	5,998	4,665	34,310	124,575		
8300-8599 - Other State Revenue																			
8520 Child Nutrition - State			154,585				-	-	14,215	15,992	14,215	17,768	16,880	15,992	12,438	47,086	154,585		
8550 Mandate Block Grant			11,281	-	-	-	-	-	11,281	-	-	-	-	-	-	-	11,281		
8561 State Lottery - Non Prop 20			104,270	-	-	-	-	-	-	26,068	-	-	26,068	-	-	52,135	104,270		
8562 State Lottery - Prop 20			45,001	-	-	-	-	-	-	-	-	-	-	-	-	45,001	45,001		
8560 Lottery Revenue			149,271	-	-	-	-	-	-	26,068	-	-	26,068	-	-	97,136	149,271		
8587 State Grant Pass-Through			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
8591 SB740			-														-		
8592 State Mental Health			44,529	-	2,226	2,226	4,008	4,008	4,008	4,008	4,008	4,008	4,008	4,008	4,008	4,008	44,529		
8593 After School Education & Safety			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
8594 Supplemental Categorical Block Grant			-														-		
8595 Expanded Learning Opportunity Program			250,867	-	9,364	9,364	16,856	16,856	16,856	16,856	16,856	16,856	16,856	16,856	16,856	80,436	250,867		
8596 Prop 28 Arts & Music			94,246	-	3,932	3,932	7,078	7,078	7,078	7,078	7,078	7,078	7,078	7,078	7,078	22,680	94,246		
8599 State Revenue - Other			218,522	-	-	-	-	-	-	-	-	-	-	-	-	218,522	218,522		
Total 8300-8599 - Other State Income			923,302	-	15,523	15,523	27,941	27,941	53,437	70,001	42,156	45,710	70,889	43,933	40,379	469,868	923,302		
8600-8799 - Other Local Revenue																			
8631 Sale of Equipment & Supplies			-													-	-		
8634 Food Service Sales			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
8650 Leases & Rentals			30,000													30,000	30,000		
8660 Interest & Dividend Income			30,625													30,625	30,625		
8662 Net Increase (Decrease) in Fair Value of Investments			30,000													30,000	30,000		
8681 Intra-Agency Fee Income			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
8682 Childcare & Enrichment Program Fees			486,139	-	-	44,702	50,290	44,702	55,878	53,084	50,290	39,115	41,909	55,878	50,290	-	486,139		
8689 All Other Fees & Contracts			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
8692 Grants			5,200	-	-	-	17,280	-	-	-	190	-	-	-	409	(12,679)	5,200		
8694 In Kind Donations			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		

Actuals as of 5/31/2026																			
		# of months remaining in FY	12	11	10	9	8	7	6	5	4	3	2	1					
State Schedule:			PY P-2	PY P-2	PY P-2	PY P-2	PY P-2	PY P-2	PY P-2	PY P-2	CY P-1	CY P-1	CY P-1	CY P-1					
District Schedule:			PY P-2	PY P-2	PY P-2	PY P-2	PY P-2	PY P-2	PY P-2	CY P-1	CY P-1	CY P-1	CY P-1	CY P-1					
	2026-27	2026-27													FORECAST	Budget Variance			
	Budget	Trend	Jul-26	Aug-26	Sep-26	Oct-26	Nov-26	Dec-26	Jan-27	Feb-27	Mar-27	Apr-27	May-27	Jun-27	Accrual	Jul-26 - Jun-27	Better / (Worse)	% Better / (Worse)	
8695 Contributions & Events		436,000	6,189	27,618	11,692	22,125	64,963	96,350	73,042	43,239	43,214	10,243	37,326	48,056	(48,056)	436,000			
8696 Other Fundraising		78,385	983	2,193	5,086	5,411	7,850	4,532	19	760	13,821	7,961	19,702	7,646	2,420	78,385			
8697 E-Rate		11,000	1,118	671	671	-	-	-	-	-	4,018	671	671	917	2,263	11,000			
8698 SELPA Grants		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
8699 All Other Local Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
8792 Transfers of Apportionments - Special Education		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Total 8600-8799 - Other Income-Local		1,107,349	8,290	30,482	62,152	95,105	117,515	156,760	126,145	94,479	100,168	60,784	113,577	107,318	34,573	1,107,349			
Prior Year Adjustments		-																	
8999 Other Prior Year Adjustment		-																	
Total Prior Year Adjustments		-																	
TOTAL INCOME		8,668,027	146,495	452,248	391,782	891,269	580,079	633,503	987,014	692,417	592,490	937,008	603,456	592,310	1,167,958	8,668,027			
Expense																			
1000 - Certificated Salaries																			
1110 Teachers' Salaries		2,402,916	-	194,291	226,177	230,428	224,051	211,297	209,171	224,051	224,051	219,800	230,428	209,171	-	2,402,916			
1120 Teachers' Hourly		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
1170 Teachers' Salaries - Substitute		100,142	-	2,782	11,127	12,240	10,571	7,232	6,676	10,571	10,571	9,458	12,240	6,676	-	100,142			
1175 Teachers' Salaries - Stipend/Extra Duty		34,453	-	372	1,486	1,635	1,412	966	892	1,412	1,412	1,263	1,635	21,968	-	34,453			
1211 Certificated Pupil Support - Librarians		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
1213 Certificated Pupil Support - Guidance & Counseling		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
1215 Certificated Pupil Support - Psychologist		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
1299 Certificated Pupil Support - Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
1300 Certificated Supervisors' & Administrators' Salaries		270,736	13,411	23,393	23,393	23,393	23,393	23,393	23,393	23,393	23,393	23,393	23,393	23,393	-	270,736			
1900 Other Certificated Salaries		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Total 1000 - Certificated Salaries		2,808,247	13,411	220,837	262,183	267,696	259,427	242,888	240,132	259,427	259,427	253,914	267,696	261,209	-	2,808,247			
2000 - Classified Salaries																			
2111 Instructional Aide & Other Salaries		388,429	-	9,871	39,484	43,432	37,510	25,665	23,690	37,510	37,510	33,561	43,432	56,763	-	388,429			
2121 After School Staff Salaries		203,127	-	5,642	22,570	24,827	21,441	14,670	13,542	21,441	21,441	19,184	24,827	13,542	-	203,127			
2131 Classified Teacher Salaries		90,494	-	6,835	8,672	8,917	8,550	7,815	7,692	8,550	8,550	8,305	8,917	7,692	-	90,494			
2200 Classified Support Salaries		142,043	-	3,946	15,783	17,361	14,993	10,259	9,470	14,993	14,993	13,415	17,361	9,470	-	142,043			
2300 Classified Supervisors' & Administrators' Salaries		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
2400 Classified Office Staff Salaries		503,035	37,323	40,372	42,999	43,567	42,715	41,012	40,729	42,715	42,715	42,148	43,567	43,173	-	503,035			
2900 Other Classified Salaries		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Total 2000 - Classified Salaries		1,327,128	37,323	66,666	129,507	138,103	125,209	99,421	95,123	125,209	125,209	116,613	138,103	130,640	-	1,327,128			
Total 1000-2000 - Salaries		4,135,375	50,734	287,503	391,691	405,800	384,636	342,309	335,255	384,636	384,636	370,527	405,800	391,848	-	4,135,375			
3000 - Employee Benefits																			
3111 STRS - State Teachers Retirement System		632,453	10,568	50,186	58,083	59,136	57,557	54,398	53,872	57,557	57,557	56,504	59,136	57,897	-	632,453			
3212 PERS - Public Employee Retirement System		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
3213 PARS - Public Agency Retirement System		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
3311 OASDI - Social Security		51,094	(285)	1,534	5,430	5,963	5,164	3,565	3,299	5,164	5,164	4,631	5,963	5,501	-	51,094			
3331 MED - Medicare		59,963	736	4,169	5,680	5,884	5,577	4,963	4,861	5,577	5,577	5,373	5,884	5,682	-	59,963			
3401 H&W - Health & Welfare		486,874	40,573	40,573	40,573	40,573	40,573	40,573	40,573	40,573	40,573	40,573	40,573	40,573	-	486,874			
3501 SUI - State Unemployment Insurance		2,068	25	144	196	203	192	171	168	192	192	185	203	196	-	2,068			
3601 Workers' Compensation Insurance		47,499	11,875	3,958	3,958	3,958	3,958	3,958	3,958	3,958	3,958	3,958	3,958	-	-	47,499			
3751 OPEB, Active Employees		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
3901 Other Retirement Benefits		19,907	560	1,000	1,943	2,072	1,878	1,491	1,427	1,878	1,878	1,749	2,072	1,960	-	19,907			
3902 Other Benefits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Total 3000 - Employee Benefits		1,299,858	64,051	101,564	115,863	117,790	114,900	109,120	108,157	114,900	114,900	112,973	113,831	111,808	-	1,299,858			
Total 1000-3000 - Salaries & Benefits		5,435,233	114,785	389,068	507,554	523,589	499,536	451,430	443,412	499,536	499,536	483,501	519,631	503,656	-	5,435,233			
4000 - Supplies																			
4111 Core Curricula Materials		17,304	5,768	5,768	5,768	-	-	-	-	-	-	-	-	-	-	17,304			
4211 Books & Other Reference Materials		5,000	1,667	1,667	1,667	-	-	-	-	-	-	-	-	-	-	5,000			
4311 Student Materials		93,012	7,751	7,751	7,751	7,751	7,751	7,751	7,751	7,751	7,751	7,751	7,751	7,751	-	93,012			
4351 Office Supplies		9,154	763	763	763	763	763	763	763	763	763	763	763	763	-	9,154			
4371 Custodial Supplies		32,116	2,676	2,676	2,676	2,676	2,676	2,676	2,676	2,676	2,676	2,676	2,676	2,676	-	32,116			
4391 Food (Non Nutrition Program)		37,545	3,129	3,129	3,129	3,129	3,129	3,129	3,129	3,129	3,129	3,129	3,129	3,129	-	37,545			
4392 Uniforms		2,894	241	241	241	241	241	241	241	241	241	241	241	241	-	2,894			

Actuals as of 5/31/2026																		
		# of months remaining in FY	12	11	10	9	8	7	6	5	4	3	2	1				
State Schedule:			PY P-2	PY P-2	PY P-2	PY P-2	PY P-2	PY P-2	PY P-2	PY P-2	CY P-1	CY P-1	CY P-1	CY P-1				
District Schedule:			PY P-2	PY P-2	PY P-2	PY P-2	PY P-2	PY P-2	PY P-2	CY P-1	CY P-1	CY P-1	CY P-1	CY P-1				
	2026-27	2026-27													FORECAST	Budget Variance		
	Budget	Trend	Jul-26	Aug-26	Sep-26	Oct-26	Nov-26	Dec-26	Jan-27	Feb-27	Mar-27	Apr-27	May-27	Jun-27	Accrual	Jul-26 - Jun-27	Better / (Worse)	% Better / (Worse)
7438 Interest Expense		181,611	-	45,916	15,295	15,235	15,174	15,113	15,052	-	29,981	14,954	14,893	-		181,611		
Total 7000 - Other Outgo		181,611	-	45,916	15,295	15,235	15,174	15,113	15,052	-	29,981	14,954	14,893	-	-	181,611		
TOTAL EXPENSE		9,742,374	494,415	802,270	871,248	874,767	853,192	802,486	799,485	867,620	863,277	827,093	844,094	819,575	22,852	9,742,374		
NET INCOME		(1,074,346)	(347,920)	(350,022)	(479,466)	16,502	(273,113)	(168,983)	187,529	(175,203)	(270,788)	109,915	(240,638)	(227,264)	1,145,106	(1,074,346)		
Operating Income		405,947														405,947		
Operating Income Excluding Non-cash Lease Expenses		405,947														405,947		
EBITDA		587,558														587,558	1.26	
Beginning Cash Balance		3,159,959	3,159,959	3,007,885	2,783,239	2,316,140	2,455,320	2,268,963	2,186,676	2,460,839	2,409,004	2,239,780	2,436,188	2,281,981	2,461,623	3,159,959		
Cash Flow from Operating Activities		-	-															
Net Income		(1,074,346)	(347,920)	(350,022)	(479,466)	16,502	(273,113)	(168,983)	187,529	(175,203)	(270,788)	109,915	(240,638)	(227,264)	1,145,106	(1,074,346)		
Change in Accounts Receivable		-																
Prior Year Accounts Receivable		836,243	555,453	228,332	15,347	37,111	-	-	-	-	-	-	-	-		836,243		
Current Year Accounts Receivable		(1,228,693)													(1,228,693)	(1,228,693)		
Change in Due from		-														-		
Change in Accounts Payable		(17,972)	(179,716)	(89,858)	(89,858)	-	-	-	-	-	-	-	-	318,608	22,852	(17,972)		
Change in Due to		(368,529)	(297,417)	(130,597)	-	(1,250)	-	-	-	-	-	-	-	-	60,735	(368,529)		
Change in Current Lease Payable		905	(1,754)	(1,760)	(1,766)	(1,772)	(1,778)	(1,785)	(1,791)	(1,797)	(1,803)	(1,809)	(1,816)	(1,822)	22,358	905		
Change in Lease Assets		21,453	1,754	1,760	1,766	1,772	1,778	1,785	1,791	1,797	1,803	1,809	1,816	1,822		21,453		
Change in Accrued Vacation		-														-		
Change in Payroll Liabilities		(5,843)	(5,843)	-	-	-	-	-	-	-	-	-	-	-	-	(5,843)		
Change in Prepaid Expenditures		(35,027)												(35,027)		(35,027)		
Change in Deposits		-														-		
Change in Deferred Revenue		-														-		
Change in OPEB / Net Pension Liability		-														-		
Change in Long Term Lease Liabilities		(22,358)													(22,358)	(22,358)		
Change in Other Long Term Assets		-														-		
Change in Other Long Term Liabilities		-														-		
Depreciation Expense		1,480,294	123,369	123,369	123,369	123,369	123,369	123,369	123,369	123,369	123,369	123,325	123,325	123,325		1,480,294		
Cash Flow from Investing Activities																		
Capital Expenditures		-	-	-	-	-	-	-	-	-	-	-	-	-		-		
Cash Flow from Financing Activities																		
Source - Sale of Receivables		-	-	-	-	-	-	-	-	-	-	-	-	-		-		
Use - Sale of Receivables		-	-	-	-	-	-	-	-	-	-	-	-	-		-		
Source - Loans		-	-	-	-	-	-	-	-	-	-	-	-	-		-		
Use - Loans		(284,463)	-	(5,870)	(36,491)	(36,551)	(36,612)	(36,673)	(36,734)	-	(21,805)	(36,832)	(36,893)	-		(284,463)		
Ending Cash Balance		2,461,623	3,007,885	2,783,239	2,316,140	2,455,320	2,268,963	2,186,676	2,460,839	2,409,004	2,239,780	2,436,188	2,281,981	2,461,623	2,461,623	2,461,623	25%	