

**Accelerated  
Income Statement  
As of Jan FY2026**

	Actual		YTD	Budget & Forecast						
	Dec	Jan	Actual YTD	Approved Budget v1	Previous Forecast	Current Forecast	Previous Forecast vs. Current Forecast	Approved Budget v1 vs. Current Forecast	Current Forecast Remaining	% Current Forecast Spent
<b>SUMMARY</b>										
<b>Revenue</b>										
LCFF Entitlement	4,045,402	1,184,120	5,229,522	10,150,696	10,217,466	10,365,199	147,733	214,503	5,135,677	50%
Federal Revenue	648,785	270,485	919,270	1,250,109	1,311,570	1,370,394	58,824	120,285	451,125	67%
Other State Revenues	1,197,820	268,312	1,466,132	2,586,131	3,850,033	3,975,151	125,118	1,389,020	2,509,019	37%
Local Revenues	408,471	152,200	560,671	1,155,286	1,372,154	1,495,286	123,132	340,000	934,615	37%
Fundraising and Grants	6,337	-	6,337	-	5,000	6,337	1,337	6,337	(0)	100%
<b>Total Revenue</b>	<b>6,306,815</b>	<b>1,875,117</b>	<b>8,181,933</b>	<b>15,142,222</b>	<b>16,756,223</b>	<b>17,212,368</b>	<b>456,145</b>	<b>2,070,146</b>	<b>9,030,435</b>	<b>48%</b>
<b>Expenses</b>										
Compensation and Benefits	4,629,600	690,311	5,319,911	10,677,449	10,792,670	10,478,804	313,865	198,645	5,158,893	51%
Books and Supplies	546,335	137,644	683,979	926,213	952,021	1,020,282	(68,261)	(94,069)	336,303	67%
Services and Other Operating Expenditures	3,039,859	527,960	3,567,819	5,356,526	5,859,062	6,122,598	(263,536)	(766,072)	2,554,779	58%
Depreciation	607,786	100,925	708,710	1,193,348	1,206,748	1,206,748	-	(13,400)	498,038	59%
Other Outflows & Amortization	-	149,618	149,618	-	-	-	-	-	(149,618)	
<b>Total Expenses</b>	<b>8,823,579</b>	<b>1,606,457</b>	<b>10,430,037</b>	<b>18,153,536</b>	<b>18,810,500</b>	<b>18,828,432</b>	<b>(17,931)</b>	<b>(674,896)</b>	<b>8,398,395</b>	<b>55%</b>
<b>Net Income</b>	<b>(2,516,764)</b>	<b>268,660</b>	<b>(2,248,104)</b>	<b>(3,011,314)</b>	<b>(2,054,277)</b>	<b>(1,616,064)</b>	<b>438,213</b>	<b>1,395,250</b>	<b>632,040</b>	
Earnings Before Depreciation				(1,817,966)	(847,529)	(409,316)	438,213	1,408,650		
<b>Fund Balance</b>										
Beginning Balance (Audited)				-	40,655,962	40,778,211				
Net Income				(3,011,314)	(2,054,277)	(1,616,064)				
<b>Ending Fund Balance</b>				<b>(3,011,314)</b>	<b>38,601,685</b>	<b>39,162,147</b>				
Fund Balance as a % of Expenses				-17%	205%	208%				
<b>KEY ASSUMPTIONS</b>										
<b>Enrollment Summary</b>										
K-3				-	231	230	(1)	230		
4-6				-	224	225	1	225		
7-8				-	276	274	(2)	274		
<b>Total Enrolled</b>				<b>-</b>	<b>731</b>	<b>729</b>	<b>(2)</b>	<b>729</b>		
<b>ADA %</b>										
K-3					92.0%	93.0%	1.0%	93.0%		
4-6					92.0%	93.0%	1.0%	93.0%		
7-8					92.0%	94.0%	2.0%	94.0%		
<b>Average ADA %</b>					<b>92.0%</b>	<b>93.4%</b>	<b>1.4%</b>	<b>93.4%</b>		
<b>ADA</b>										
K-3				-	212.52	213.90	1.38	213.90		
4-6				-	206.08	209.25	3.17	209.25		
7-8				-	253.92	257.56	3.64	257.56		
<b>Total ADA</b>				<b>-</b>	<b>672.52</b>	<b>680.71</b>	<b>8.19</b>	<b>680.71</b>		
<b>REVENUE</b>										
<b>LCFF Entitlement</b>										
8011 Charter Schools General Purpose Entitlement - State Aid	2,155,007	524,191	2,679,198	6,010,265	6,718,748	6,823,873	105,125	813,608	4,144,675	39%
8012 Education Protection Account Entitlement	433,802	433,802	867,604	1,358,184	661,060	669,111	8,051	(689,073)	(198,493)	130%
8019 State Aid - Prior Years	-	(6,928)	(6,928)	-	-	-	-	-	6,928	
8096 Charter Schools in Lieu of Property Taxes	1,456,593	233,055	1,689,648	2,782,247	2,837,658	2,872,215	34,557	89,968	1,182,567	59%

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<b>SUBTOTAL - LCFF Entitlement</b>		<b>4,045,402</b>	<b>1,184,120</b>	<b>5,229,522</b>	<b>10,150,696</b>	<b>10,217,466</b>	<b>10,365,199</b>	147,733	214,503	5,135,677	50%
<b>Federal Revenue</b>											
8181	Special Education - Entitlement	89,006	14,241	103,247	170,634	173,396	175,507	2,112	4,873	72,260	59%
8220	Child Nutrition Programs	175,414	244,549	419,963	528,385	462,937	537,937	75,000	9,552	117,974	78%
8291	Title I	203,950	-	203,950	327,320	322,281	322,278	(3)	(5,042)	118,328	63%
8292	Title II	13,566	-	13,566	31,998	34,314	34,290	(24)	2,292	20,724	40%
8294	Title IV	6,062	11,164	17,226	27,226	24,247	25,038	791	(2,188)	7,812	69%
8297	PY Federal - Not Accrued	39,329	531	39,860	-	-	-	-	-	(39,860)	
8299	All Other Federal Revenue	121,458	-	121,458	164,546	294,395	275,344	(19,051)	110,798	153,886	44%
<b>SUBTOTAL - Federal Revenue</b>		<b>648,785</b>	<b>270,485</b>	<b>919,270</b>	<b>1,250,109</b>	<b>1,311,570</b>	<b>1,370,394</b>	58,824	120,285	451,125	67%
<b>Other State Revenue</b>											
8319	Other State Apportionments - Prior Years	-	(1,682)	(1,682)	-	-	-	-	-	1,682	
8381	Special Education - Entitlement (State)	320,400	51,264	371,664	601,428	624,186	631,787	7,601	30,359	260,123	59%
8382	Special Education Reimbursement (State)	21,682	5,274	26,956	54,123	58,595	56,713	(1,882)	2,590	29,757	48%
8520	Child Nutrition - State	80,578	37,710	118,288	93,664	259,531	259,531	-	165,867	141,243	46%
8545	School Facilities Apportionments	23,175	-	23,175	37,080	37,080	37,080	-	-	13,905	63%
8550	Mandated Cost Reimbursements	-	-	-	14,186	14,168	14,168	-	(18)	14,168	0%
8560	State Lottery Revenue	-	57,301	57,301	190,711	191,058	193,385	2,327	2,674	136,084	30%
8590	All Other State Revenue	265,039	-	265,039	277,420	-	67,072	67,072	(210,348)	(197,967)	395%
8591	Prop 28 Arts & Music in Schools	53,647	13,049	66,696	101,987	181,987	181,987	-	80,000	115,291	37%
8593	ELOP	433,299	105,397	538,696	1,012,049	1,637,082	1,637,082	-	625,033	1,098,386	33%
8594	Learning Recovery (LRE)	-	-	-	-	157,495	207,495	50,000	207,495	207,495	0%
8596	ASES	-	-	-	203,483	203,483	203,483	-	-	203,483	0%
8597	Educator Effectiveness	-	-	-	-	202,431	202,431	-	202,431	202,431	0%
8598	UPK	-	-	-	-	31,670	31,670	-	31,670	31,670	0%
8599	Literacy Coach Grant	-	-	-	-	251,267	251,267	-	251,267	251,267	0%
<b>SUBTOTAL - Other State Revenue</b>		<b>1,197,820</b>	<b>268,312</b>	<b>1,466,132</b>	<b>2,586,131</b>	<b>3,850,033</b>	<b>3,975,151</b>	125,118	1,389,020	2,509,019	37%
<b>Local Revenue</b>											
8660	Interest	156,031	37,912	193,943	300,000	300,000	300,000	-	-	106,057	65%
8662	Net Increase (Decrease)	227,824	105,538	333,361	-	216,868	340,000	123,132	340,000	6,639	98%
8699	All Other Local Revenue	24,617	8,750	33,367	732,000	732,000	732,000	-	-	698,633	5%
8701	Erate	-	-	-	123,286	123,286	123,286	-	-	123,286	0%
<b>SUBTOTAL - Local Revenue</b>		<b>408,471</b>	<b>152,200</b>	<b>560,671</b>	<b>1,155,286</b>	<b>1,372,154</b>	<b>1,495,286</b>	123,132	340,000	934,615	37%
<b>Fundraising and Grants</b>											
8803	Fundraising	6,337	-	6,337	-	5,000	6,337	1,337	6,337	(0)	100%
<b>SUBTOTAL - Fundraising and Grants</b>		<b>6,337</b>	<b>-</b>	<b>6,337</b>	<b>-</b>	<b>5,000</b>	<b>6,337</b>	<b>1,337</b>	<b>6,337</b>	<b>(0)</b>	<b>100%</b>
<b>TOTAL REVENUE</b>		<b>6,306,815</b>	<b>1,875,117</b>	<b>8,181,933</b>	<b>15,142,222</b>	<b>16,756,223</b>	<b>17,212,368</b>	456,145	2,070,146	9,030,435	48%
<b>EXPENSES</b>											
<b>Compensation &amp; Benefits</b>											
<b>Certificated Salaries</b>											
1100	Teachers Salaries	1,637,765	296,379	1,934,144	4,090,356	3,825,024	3,432,643	392,381	657,713	1,498,499	56%
1101	Teacher - Stipends	315,251	-	315,251	441,300	509,603	454,600	55,003	(13,300)	139,349	69%
1102	Teachers - Extra Duty Hours	-	5,361	5,361	-	520,000	369,503	150,497	(369,503)	364,142	1%
1103	Teacher - Substitute Pay	44,892	-	44,892	68,312	-	-	-	68,312	(44,892)	
1148	Teacher - Special Ed	-	30,299	30,299	-	-	368,276	(368,276)	(368,276)	337,977	8%
1200	Certificated Pupil Support - Guidance & Counseling	93,975	-	93,975	184,628	206,745	206,745	-	(22,117)	112,770	45%

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1201	Certificated Pupil Support - Psychologist	21,801	3,634	25,434	41,590	63,423	55,329	8,094	(13,739)	29,895	46%
1202	Certificated Pupil Support Salaries - Other	52,705	27,985	80,690	140,801	122,133	101,088	21,045	39,713	20,398	80%
1300	Certificated Supervisor & Administrator Salaries	333,496	69,054	402,550	850,682	839,536	837,896	1,640	12,786	435,346	48%
<b>SUBTOTAL - Certificated Salaries</b>		<b>2,499,885</b>	<b>432,711</b>	<b>2,932,595</b>	<b>5,817,669</b>	<b>6,086,464</b>	<b>5,826,080</b>	<b>260,384</b>	<b>(8,411)</b>	<b>2,893,485</b>	<b>50%</b>
<b>Classified Salaries</b>											
2100	Classified Instructional Aide Salaries	223,853	19,037	242,889	575,528	654,851	411,396	243,455	164,132	168,507	59%
2103	Classified Aides - SPED	-	17,651	17,651	-	-	251,484	(251,484)	(251,484)	233,833	7%
2200	Classified Support Salaries	476,572	7,659	484,231	1,075,224	849,980	131,424	718,556	943,800	(352,807)	368%
2300	Classified Supervisor & Administrator Salaries	64,703	10,784	75,487	188,815	129,407	173,937	(44,530)	14,878	98,450	43%
2400	Classified Clerical & Office Salaries	125,508	22,558	148,066	313,675	321,525	317,536	3,989	(3,861)	169,470	47%
2900	Classified Other Salaries	-	-	-	70,088	64,744	64,944	(200)	5,144	64,944	0%
2904	Other Classified - Security/yard duty	-	20,085	20,085	-	-	255,611	(255,611)	(255,611)	235,526	8%
2905	Other Classified - After School	-	17,221	17,221	-	-	66,485	(66,485)	(66,485)	49,264	26%
2928	Other Classified - Food	-	15,460	15,460	-	-	186,052	(186,052)	(186,052)	170,593	8%
2930	Other Classified - Maintenance/grounds	30,039	14,999	45,038	-	-	143,945	(143,945)	(143,945)	98,907	31%
<b>SUBTOTAL - Classified Salaries</b>		<b>920,675</b>	<b>145,453</b>	<b>1,066,127</b>	<b>2,223,330</b>	<b>2,020,508</b>	<b>2,002,814</b>	<b>17,693</b>	<b>220,516</b>	<b>936,687</b>	<b>53%</b>
<b>Employee Benefits</b>											
3100	STRS	403,780	82,648	486,428	1,111,175	967,436	952,942	14,494	158,233	466,515	51%
3300	OASDI-Medicare-Alternative	94,688	17,356	112,044	254,440	306,146	289,578	16,568	(35,138)	177,535	39%
3400	Health & Welfare Benefits	613,440	(1,313)	612,127	1,067,994	1,249,329	1,249,329	-	(181,335)	637,202	49%
3500	Unemployment Insurance	1,608	288	1,896	4,020	35,264	34,912	352	(30,892)	33,016	5%
3600	Workers Comp Insurance	95,525	13,178	108,703	132,121	127,523	123,149	4,374	8,972	14,445	88%
3900	Other Employee Benefits	-	(9)	(9)	66,700	-	-	-	66,700	9	
<b>SUBTOTAL - Employee Benefits</b>		<b>1,209,041</b>	<b>112,148</b>	<b>1,321,189</b>	<b>2,636,450</b>	<b>2,685,698</b>	<b>2,649,910</b>	<b>35,788</b>	<b>(13,460)</b>	<b>1,328,721</b>	<b>50%</b>
<b>Books &amp; Supplies</b>											
4100	Approved Textbooks & Core Curricula Materials	65,756	57,723	123,479	190,000	100,000	124,000	(24,000)	66,000	521	100%
4200	Books & Other Reference Materials	7,453	2,077	9,530	11,185	40,637	40,637	-	(29,452)	31,107	23%
4300	Student Materials	44,244	-	44,244	110,124	71,701	71,702	(1)	38,423	27,457	62%
4315	Custodial Supplies	32,744	7,291	40,035	42,000	42,000	42,000	-	-	1,965	95%
4326	Art & Music Supplies	-	-	-	-	4,000	4,000	-	(4,000)	4,000	0%
4330	Office Supplies	20,348	33	20,381	14,069	50,000	50,000	-	(35,931)	29,619	41%
4335	PE Supplies	20,086	-	20,086	8,500	10,500	3,000	7,500	5,500	(17,086)	670%
4350	Uniforms	30,620	4,612	35,232	12,654	29,000	32,900	(3,900)	(20,246)	(2,332)	107%
4352	Before & After School Program Supplies	5,492	-	5,492	-	2,000	46,089	(44,089)	(46,089)	40,597	12%
4353	All Other Supplies	7,292	5,269	12,562	10,000	10,000	14,000	(4,000)	(4,000)	1,439	90%
4400	Noncapitalized Equipment	106,122	20,488	126,610	56,000	127,183	126,954	229	(70,954)	344	100%
4710	Student Food Services	199,865	39,041	238,906	456,681	450,000	450,000	-	6,681	211,094	53%
4720	Other Food	6,313	1,109	7,422	15,000	15,000	15,000	-	-	7,578	49%
<b>SUBTOTAL - Books and Supplies</b>		<b>546,335</b>	<b>137,644</b>	<b>683,979</b>	<b>926,213</b>	<b>952,021</b>	<b>1,020,282</b>	<b>(68,261)</b>	<b>(94,069)</b>	<b>336,303</b>	<b>67%</b>
<b>Services &amp; Other Operating Expenses</b>											
5200	Travel & Conferences	8,649	-	8,649	6,420	9,420	12,920	(3,500)	(6,500)	4,271	67%
5300	Dues & Memberships	7,025	173	7,197	15,000	15,000	15,000	-	-	7,803	48%
5400	Insurance	120,937	-	120,937	109,417	120,937	120,937	-	(11,520)	-	100%
5500	Other Facility Operations & Utilities	50,237	8,441	58,678	116,490	116,490	116,490	-	-	57,812	50%
5515	Housekeeping Services	162,045	-	162,045	10,035	240,000	230,045	9,955	(220,010)	68,000	70%
5520	Security	67,391	2,375	69,766	58,822	84,498	84,498	-	(25,676)	14,732	83%
5535	Utilities - All Utilities	143,494	24,623	168,117	234,045	234,045	234,045	-	-	65,928	72%
5600	Rentals, Leases, & Repairs	12,577	184	12,761	6,537	6,537	2,196	4,341	4,341	(10,565)	581%
5605	Equipment Leases	25,094	16,020	41,114	58,803	58,803	57,555	1,248	1,248	16,441	71%
5610	Rent	36,050	5,150	41,200	61,800	61,800	61,800	-	-	20,600	67%

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5615	Vendor Repairs	126,857	44,027	170,884	135,000	135,000	135,000	-	-	(35,884)	127%
5803	Audit Fees	6,267	-	6,267	5,898	5,898	6,110	(212)	(212)	(157)	103%
5812	Business Services	-	18,053	18,053	-	-	-	-	-	(18,053)	
5815	After School Services	360,749	63,144	423,893	1,338,826	1,350,078	1,459,578	(109,500)	(120,752)	1,035,684	29%
5818	Other Student Instructional Services	31,480	24,233	55,712	40,000	47,800	65,800	(18,000)	(25,800)	10,088	85%
5824	District Oversight Fees	51,050	-	51,050	94,175	102,175	103,652	(1,477)	(9,477)	52,602	49%
5830	Field Trips Expenses	14,837	7,871	22,708	30,000	30,000	30,000	-	-	7,292	76%
5839	Fundraising Expenses	56	-	56	-	-	56	(56)	(56)	-	100%
5845	Legal Fees	7,798	6,677	14,475	78,446	78,446	78,446	-	-	63,971	18%
5851	Advertisement & Recruitment	-	-	-	10,000	10,000	10,000	-	-	10,000	0%
5854	PD Consultants & Tuition	21,399	2,500	23,899	20,000	20,000	24,591	(4,591)	(4,591)	692	97%
5855	Nursing & Medical (Non IEP)	90,452	17,805	108,257	141,600	141,600	141,600	-	-	33,343	76%
5856	All Other Consultants & Services	241,057	61,928	302,985	181,552	365,834	359,634	6,200	(178,082)	56,649	84%
5857	Payroll Fees	-	6,548	6,548	-	-	-	-	-	(6,548)	
5858	CMO Fees Expense	632,330	105,388	737,718	1,202,133	1,264,660	1,264,660	-	(62,527)	526,942	58%
5866	Non Public School	14,980	4,156	19,136	42,993	42,993	42,993	-	-	23,857	45%
5869	Special Education Contract Instructors	438,034	82,245	520,279	663,000	654,000	800,000	(146,000)	(137,000)	279,721	65%
5872	Special Education Encroachment	81,878	-	81,878	166,560	159,516	161,459	(1,943)	5,101	79,581	51%
5884	Substitutes	149,068	15,708	164,777	250,000	214,283	214,283	-	35,717	49,506	77%
5887	Non Instructional Software	65,243	-	65,243	80,312	90,586	90,586	-	(10,274)	25,343	72%
5896	Internet/Website consulting	-	-	-	341	-	-	-	341	-	
5899	Miscellaneous Operating Expenses	46,361	9,204	55,565	71,100	71,100	71,100	-	-	15,535	78%
5900	Communications	13,857	36	13,893	40,566	40,566	40,566	-	-	26,673	34%
5905	Communications - Cell Phones	27	-	27	-	-	-	-	-	(27)	
5910	Communications - Internet / Website Fees	11,814	809	12,623	65,945	66,286	66,286	-	(341)	53,663	19%
5915	Postage and Delivery	-	558	558	4,624	4,626	4,626	-	(2)	4,068	12%
5920	Communications - Telephone & Fax	766	104	870	16,086	16,086	16,086	-	-	15,216	5%
<b>SUBTOTAL - Services &amp; Other Operating Exp.</b>		<b>3,039,859</b>	<b>527,960</b>	<b>3,567,819</b>	<b>5,356,526</b>	<b>5,859,062</b>	<b>6,122,598</b>	<b>(263,536)</b>	<b>(766,072)</b>	<b>2,554,779</b>	<b>58%</b>
<b>Capital Outlay &amp; Depreciation</b>											
6900	Depreciation	607,786	100,925	708,710	1,193,348	1,206,748	1,206,748	-	(13,400)	498,038	59%
<b>SUBTOTAL - Capital Outlay &amp; Depreciation</b>		<b>607,786</b>	<b>100,925</b>	<b>708,710</b>	<b>1,193,348</b>	<b>1,206,748</b>	<b>1,206,748</b>	<b>-</b>	<b>(13,400)</b>	<b>498,038</b>	<b>59%</b>
<b>Other Outflows &amp; Amortization</b>											
7999	Uncategorized Expense	-	149,618	149,618	-	-	-	-	-	(149,618)	
<b>SUBTOTAL - Other Outflows &amp; Amortization</b>		<b>-</b>	<b>149,618</b>	<b>149,618</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(149,618)</b>	
<b>TOTAL EXPENSES</b>		<b>8,823,579</b>	<b>1,606,457</b>	<b>10,430,037</b>	<b>18,153,536</b>	<b>18,810,500</b>	<b>18,828,432</b>	<b>(17,931)</b>	<b>(674,896)</b>	<b>8,398,395</b>	<b>55%</b>