

Charter Number: 2062

To the chartering authority and the county superintendent of schools (or only to the county superintendent of schools if the county board of education is the chartering authority):

2026-27 CHARTER SCHOOL BUDGET REPORT: This report is hereby filed by the charter school pursuant to Education Code Section 47604.33(a).

Signed: _____ Date: 5/4/2026

Shalene Bishop
Charter School Official
(Original signature required)

Printed Name: Shalene Bishop Title: Executive Director

For additional information on the budget report, please contact:

Charter School Contact:

Josh Valdivia
Name

Director of Finance
Title

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Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	15,811,399.00	18,584,759.00	17.5%
2) Federal Revenue		8100-8299	445,507.50	483,074.13	8.4%
3) Other State Revenue		8300-8599	2,144,085.36	2,626,780.12	22.5%
4) Other Local Revenue		8600-8799	7,839.05	0.00	-100.0%
5) TOTAL, REVENUES			18,408,830.91	21,694,613.25	17.8%
B. EXPENSES					
1) Certificated Salaries		1000-1999	7,612,459.34	8,710,442.58	14.4%
2) Classified Salaries		2000-2999	1,282,348.09	1,727,298.00	34.7%
3) Employee Benefits		3000-3999	3,924,157.37	4,920,270.22	25.4%
4) Books and Supplies		4000-4999	2,292,578.82	2,727,893.33	19.0%
5) Services and Other Operating Expenses		5000-5999	2,725,681.62	3,609,953.13	32.4%
6) Depreciation and Amortization		6000-6999	572.40	600.00	4.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			17,837,797.64	21,696,457.26	21.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			571,033.27	(1,844.01)	-100.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			571,033.27	(1,844.01)	-100.3%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	2,850,842.10	3,421,875.37	20.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,850,842.10	3,421,875.37	20.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			2,850,842.10	3,421,875.37	20.0%
2) Ending Net Position, June 30 (E + F1e)			3,421,875.37	3,420,031.36	-0.1%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	3,421,875.37	3,420,031.36	-0.1%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
(G11 + H2) - (I7 + J2)			0.00		
LCFF SOURCES					
Principal Apportionment					
State Aid - Current Year		8011	10,979,519.00	12,859,482.00	17.1%
Education Protection Account State Aid - Current Year		8012	217,010.00	247,950.00	14.3%
State Aid - Prior Years		8019	(178,979.00)	0.00	-100.0%
LCFF Transfers					
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	4,793,849.00	5,477,327.00	14.3%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			15,811,399.00	18,584,759.00	17.5%
FEDERAL REVENUE					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	138,190.50	175,757.13	27.2%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	264,635.00	264,635.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	32,682.00	32,682.00	0.0%
Title III, Immigrant Student Program	4201	8290	0.00	0.00	0.0%
Title III, English Learner Program	4203	8290	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.0%
Other Every Student Succeeds Act	3040, 3060, 3061, 3150, 3155, 3182, 4037, 4124, 4126, 4127, 5630	8290	10,000.00	10,000.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			445,507.50	483,074.13	8.4%
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan					
Current Year	6500	8311	1,004,750.40	1,237,270.50	23.1%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	24,380.00	32,627.87	33.8%
Lottery - Unrestricted and Instructional Materials		8560	294,048.55	337,212.00	14.7%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590	153,879.00	158,382.00	2.9%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	667,027.41	861,287.75	29.1%
TOTAL, OTHER STATE REVENUE			2,144,085.36	2,626,780.12	22.5%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	7,047.18	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	791.87	0.00	-100.0%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,839.05	0.00	-100.0%
TOTAL, REVENUES			18,408,830.91	21,694,613.25	17.8%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	4,982,069.47	5,707,170.25	14.6%
Certificated Pupil Support Salaries		1200	912,295.86	1,079,633.03	18.3%
Certificated Supervisors' and Administrators' Salaries		1300	1,209,505.55	1,368,605.70	13.2%
Other Certificated Salaries		1900	508,588.46	555,033.60	9.1%
TOTAL, CERTIFICATED SALARIES			7,612,459.34	8,710,442.58	14.4%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	31,024.93	49,296.00	58.9%
Classified Support Salaries		2200	0.00	207,921.00	New
Classified Supervisors' and Administrators' Salaries		2300	359,951.07	450,406.00	25.1%
Clerical, Technical and Office Salaries		2400	836,441.36	1,019,675.00	21.9%
Other Classified Salaries		2900	54,930.73	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			1,282,348.09	1,727,298.00	34.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	1,406,959.20	1,663,694.54	18.2%
PERS		3201-3202	333,342.25	456,006.67	36.8%
OASDI/Medicare/Alternative		3301-3302	209,656.60	258,439.71	23.3%
Health and Welfare Benefits		3401-3402	1,742,096.27	2,192,959.20	25.9%
Unemployment Insurance		3501-3502	7,655.18	5,760.00	-24.8%
Workers' Compensation		3601-3602	149,447.87	198,317.07	32.7%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	75,000.00	145,093.03	93.5%
TOTAL, EMPLOYEE BENEFITS			3,924,157.37	4,920,270.22	25.4%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	794,266.39	870,928.00	9.7%
Books and Other Reference Materials		4200	44,031.32	51,293.00	16.5%
Materials and Supplies		4300	960,123.43	1,301,514.33	35.6%
Noncapitalized Equipment		4400	494,157.68	504,158.00	2.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,292,578.82	2,727,893.33	19.0%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	1,363,854.91	1,754,757.00	28.7%
Travel and Conferences		5200	87,003.47	92,003.00	5.7%
Dues and Memberships		5300	15,945.48	18,600.00	16.6%
Insurance		5400-5499	63,719.97	74,400.00	16.8%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	43,836.68	160,392.00	265.9%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800-5899	1,044,628.61	1,392,439.13	33.3%
Communications		5900	106,692.50	117,362.00	10.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			2,725,681.62	3,609,953.13	32.4%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	572.40	600.00	4.8%
Amortization Expense—Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense—Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			572.40	600.00	4.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENSES			17,837,797.64	21,696,457.26	21.6%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	15,811,399.00	18,584,759.00	17.5%
2) Federal Revenue		8100-8299	445,507.50	483,074.13	8.4%
3) Other State Revenue		8300-8599	2,144,085.36	2,626,780.12	22.5%
4) Other Local Revenue		8600-8799	7,839.05	0.00	-100.0%
5) TOTAL, REVENUES			18,408,830.91	21,694,613.25	17.8%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		10,799,487.83	12,882,573.65	19.3%
2) Instruction - Related Services	2000-2999		4,144,615.14	4,937,306.15	19.1%
3) Pupil Services	3000-3999		1,456,443.36	2,043,800.63	40.3%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		1,392,842.23	1,671,784.83	20.0%
8) Plant Services	8000-8999		44,409.08	160,992.00	262.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			17,837,797.64	21,696,457.26	21.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			571,033.27	(1,844.01)	-100.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			571,033.27	(1,844.01)	-100.3%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	2,850,842.10	3,421,875.37	20.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,850,842.10	3,421,875.37	20.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			2,850,842.10	3,421,875.37	20.0%
2) Ending Net Position, June 30 (E + F1e)			3,421,875.37	3,420,031.36	-0.1%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	3,421,875.37	3,420,031.36	-0.1%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
Total, Restricted Net Position		0.00	0.00

Description	2025-26 Estimated Actuals			2026-27 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA						
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.00
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA	1,085.05	1,085.05	1,085.05	1,239.75	1,239.75	1,239.75
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	1,085.05	1,085.05	1,085.05	1,239.75	1,239.75	1,239.75
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	1,085.05	1,085.05	1,085.05	1,239.75	1,239.75	1,239.75

Budget, July 1
Estimated Actuals 2025-26
Technical Review Checks
Phase - All
Display - Exceptions Only

Peak Prep Pleasant Valley

Ventura County

Following is a chart of the various types of technical review checks and related requirements:

F - Fatal (Data must be corrected; an explanation is not allowed)

W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)

O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

Budget, July 1
Budget 2026-27
Technical Review Checks
Phase - All
Display - Exceptions Only

Peak Prep Pleasant Valley

Ventura County

Following is a chart of the various types of technical review checks and related requirements:

F - Fatal (Data must be corrected; an explanation is not allowed)

W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)

O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

26-27 Peak Prep Budget

Multi-Year Forecast

Revised 04/28/2026

	2025-26	2026-27	2027-28	2028-29	2029-30
	Prior Year	Budget	Forecast	Forecast	Forecast
Assumptions					
State COLA	n/a	2.41%	2.00%	2.00%	2.00%
Other Revenue COLA	n/a	n/a	2.00%	2.00%	2.00%
Expense COLA	n/a	3.08%	2.75%	2.68%	2.74%
Enrollment		1,305.00	1,455.00	1,605.00	1,755.00
Average Daily Attendance	1,085.05	1,239.75	1,382.25	1,524.75	1,667.25
Revenues					
State Aid - Revenue Limit					
8011 LCFF State Aid	\$ 10,979,519	\$ 12,859,482	\$ 14,672,322	\$ 16,579,217	\$ 18,588,132
8012 Education Protection Account	217,010	247,950	276,450	304,950	333,450
8019 State Aid - Prior Year	(178,979)	-	-	-	-
8096 In Lieu of Property Taxes	4,793,849	5,477,327	6,106,905	6,736,483	7,366,061
	<u>15,811,399</u>	<u>18,584,759</u>	<u>21,055,677</u>	<u>23,620,650</u>	<u>26,287,643</u>
Federal Revenue					
8181 Special Education - Entitlement	138,191	175,757	213,642	240,380	238,280
8182 Special Education - Discretionary	-	-	-	-	-
8220 Federal Child Nutrition	-	-	-	-	-
8290 Title I, Part A - Basic Low Income	264,635	264,635	300,954	338,620	377,672
8291 Title II, Part A - Teacher Quality	32,682	32,682	37,167	41,819	46,642
8293 Title III - Limited English	-	-	-	-	-
8294 Title V, Part B - PCSG	10,000	10,000	10,000	10,000	10,000
8295 Charter Facility Incentive Grant	-	-	-	-	-
8296 Other Federal Revenue	-	-	-	-	-
8299 Prior Year Federal Revenue	-	-	-	-	-
	<u>445,508</u>	<u>483,074</u>	<u>561,763</u>	<u>630,818</u>	<u>672,594</u>
Other State Revenue					
8311 State Special Education	1,004,750	1,237,271	1,407,075	1,583,177	1,765,760
8520 Child Nutrition	-	-	-	-	-
8545 School Facilities (SB740)	-	-	-	-	-
8550 Mandated Cost	24,380	32,628	37,116	42,118	47,305
8560 State Lottery	294,049	337,212	383,491	431,487	481,249
8598 Prior Year Revenue	2,148	-	-	-	-
8599 Other State Revenue	818,758	1,019,670	254,777	258,697	262,946
	<u>2,144,086</u>	<u>2,626,780</u>	<u>2,082,460</u>	<u>2,315,479</u>	<u>2,557,260</u>
Other Local Revenue					
8634 Food Service Sales	-	-	-	-	-
8650 Lease and Rental Income	-	-	-	-	-
8660 Interest Revenue	7,047	-	-	-	-
8689 Other Fees and Contracts	-	-	-	-	-
8690 Other Local Revenue	792	-	-	-	-
8698 ASB Fundraising	-	-	-	-	-
8699 School Fundraising	-	-	-	-	-
	<u>7,839</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenue	\$ 18,408,831	\$ 21,694,613	\$ 23,699,899	\$ 26,566,948	\$ 29,517,497

26-27 Peak Prep Budget

Multi-Year Forecast

Revised 04/28/2026

	2025-26	2026-27	2027-28	2028-29	2029-30
	Prior Year	Budget	Forecast	Forecast	Forecast
Expenses					
Certificated Salaries					
1100 Teachers' Salaries	4,355,110	4,968,728	5,443,837	5,975,576	6,507,319
1170 Teachers' Substitute Hours	-	-	-	-	-
1175 Teachers' Extra Duty/Stipends	626,960	738,442	746,842	755,242	763,642
1200 Pupil Support Salaries	912,296	1,079,633	1,115,029	1,146,478	1,173,643
1300 Administrators' Salaries	1,209,506	1,368,606	1,531,156	1,566,019	1,588,854
1900 Other Certificated Salaries	508,588	555,034	569,447	583,298	596,688
	<u>7,612,459</u>	<u>8,710,443</u>	<u>9,406,311</u>	<u>10,026,613</u>	<u>10,630,145</u>
Classified Salaries					
2100 Instructional Salaries	31,025	49,296	51,759	52,991	54,336
2200 Support Salaries	-	207,921	217,131	226,374	236,005
2300 Classified Administrators' Salaries	359,951	450,406	461,157	471,910	481,374
2400 Clerical and Office Staff Salaries	836,441	1,019,675	1,201,611	1,385,044	1,430,547
2900 Other Classified Salaries	54,931	-	-	-	-
	<u>1,282,348</u>	<u>1,727,298</u>	<u>1,931,658</u>	<u>2,136,319</u>	<u>2,202,262</u>
Benefits					
3101 STRS	1,406,959	1,663,695	1,796,605	1,915,083	2,030,358
3202 PERS	333,342	456,007	517,684	553,307	552,768
3301 OASDI	81,680	107,092	119,763	132,452	136,540
3311 Medicare	127,976	151,347	164,401	176,363	186,070
3401 Health and Welfare	1,742,096	2,192,959	2,272,361	2,333,260	2,397,192
3501 State Unemployment	7,655	5,760	6,075	6,443	6,705
3601 Workers' Compensation	149,448	198,317	215,421	231,096	243,816
3901 Other Benefits	75,000	145,093	162,259	179,451	184,990
	<u>3,924,157</u>	<u>4,920,270</u>	<u>5,254,570</u>	<u>5,527,453</u>	<u>5,738,438</u>

26-27 Peak Prep Budget

Multi-Year Forecast

Revised 04/28/2026

	2025-26	2026-27	2027-28	2028-29	2029-30
	Prior Year	Budget	Forecast	Forecast	Forecast
Books and Supplies					
4100 Textbooks and Core Curricula	794,266	870,928	997,738	1,130,094	1,269,568
4200 Books and Other Materials	44,031	51,293	58,761	66,556	74,771
4302 School Supplies	533,999	751,379	860,783	974,970	1,095,300
4305 Software	390,430	524,100	600,411	680,059	763,991
4310 Office Expense	14,659	-	-	-	-
4311 Business Meals	21,035	26,035	29,826	33,782	37,952
4312 School Fundraising	-	-	-	-	-
4400 Noncapitalized Equipment	494,158	504,158	577,565	654,182	734,921
4700 Food Services	-	-	-	-	-
	<u>2,292,579</u>	<u>2,727,893</u>	<u>3,125,084</u>	<u>3,539,644</u>	<u>3,976,502</u>
Subagreement Services					
5101 Nursing	-	-	-	-	-
5102 Special Education	353,793	455,200	521,479	590,656	663,554
5103 Substitute Teacher	-	-	-	-	-
5104 Transportation	-	-	-	-	-
5105 Security	-	-	-	-	-
5106 Other Educational Consultants	651,184	914,622	1,047,794	1,186,790	1,333,262
5107 Instructional Services	358,877	384,935	440,983	499,482	561,127
	<u>1,363,855</u>	<u>1,754,757</u>	<u>2,010,256</u>	<u>2,276,927</u>	<u>2,557,943</u>
Operations and Housekeeping					
5201 Auto and Travel	87,003	92,003	105,399	119,381	134,115
5300 Dues & Memberships	15,945	18,600	21,308	24,135	27,114
5400 Insurance	63,720	74,400	85,233	96,540	108,454
5501 Utilities	-	-	-	-	-
5502 Janitorial Services	-	-	-	-	-
5516 Miscellaneous Expense	-	-	-	-	-
5531 ASB Fundraising Expense	-	-	-	-	-
5900 Communications	62,628	68,891	78,922	89,391	100,424
5901 Postage and Shipping	44,064	48,471	55,529	62,895	70,657
	<u>273,361</u>	<u>302,365</u>	<u>346,390</u>	<u>392,341</u>	<u>440,763</u>
Facilities, Repairs and Other Leases					
5601 Rent	32,000	147,371	119,100	131,010	144,111
5602 Additional Rent	11,837	13,021	14,917	16,896	18,981
5603 Equipment Leases	-	-	-	-	-
5604 Other Leases	-	-	-	-	-
5605 Real/Personal Property Taxes	-	-	-	-	-
5610 Repairs and Maintenance	-	-	-	-	-
	<u>43,837</u>	<u>160,392</u>	<u>134,017</u>	<u>147,906</u>	<u>163,092</u>

26-27 Peak Prep Budget

Multi-Year Forecast

Revised 04/28/2026

	2025-26	2026-27	2027-28	2028-29	2029-30
	Prior Year	Budget	Forecast	Forecast	Forecast
Professional/Consulting Services					
5801 IT	-	-	-	-	-
5802 Audit & Taxes	21,595	27,400	28,154	28,908	29,700
5803 Legal	46,048	84,000	86,310	88,623	91,051
5804 Professional Development	196,657	212,182	243,076	275,322	309,302
5805 General Consulting	43,776	45,776	52,441	59,398	66,729
5806 Special Activities/Field Trips	49,315	185,877	212,941	241,189	270,956
5807 Bank Charges	200	200	229	260	292
5808 Printing	3,517	-	-	-	-
5809 Other taxes and fees	56,113	61,724	70,711	80,091	89,976
5810 Payroll Service Fee	21,900	25,600	29,327	33,218	37,318
5811 Management Fee	322,155	433,892	497,068	563,007	632,493
5812 District Oversight Fee	158,114	185,848	210,557	236,207	262,876
5813 County Fees	-	-	-	-	-
5814 SPED Encroachment	11,429	14,130	16,207	18,236	20,040
5815 Public Relations/Recruitment	113,810	115,810	118,995	122,184	125,532
	<u>1,044,629</u>	<u>1,392,439</u>	<u>1,566,017</u>	<u>1,746,642</u>	<u>1,936,265</u>
Depreciation					
6900 Depreciation Expense	572	600	617	633	650
	<u>572</u>	<u>600</u>	<u>617</u>	<u>633</u>	<u>650</u>
Interest					
7438 Interest Expense	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenses	<u>\$ 17,837,798</u>	<u>\$ 21,696,457</u>	<u>\$ 23,774,920</u>	<u>\$ 25,794,479</u>	<u>\$ 27,646,061</u>
Surplus (Deficit)	<u>\$ 571,034</u>	<u>\$ (1,844)</u>	<u>\$ (75,020)</u>	<u>\$ 772,469</u>	<u>\$ 1,871,435</u>
Fund Balance, Beginning of Year	\$ 2,850,842	\$ 3,421,876	\$ 3,420,032	\$ 3,345,011	\$ 4,117,480
Fund Balance, End of Year	<u>\$ 3,421,876</u>	<u>\$ 3,420,032</u>	<u>\$ 3,345,011</u>	<u>\$ 4,117,480</u>	<u>\$ 5,988,915</u>
	19.2%	15.8%	14.1%	16.0%	21.7%

26-27 Peak Prep Budget

Multi-Year Forecast

Revised 04/28/2026

	2025-26	2026-27	2027-28	2028-29	2029-30
	Prior Year	Budget	Forecast	Forecast	Forecast
Cash Flow Adjustments					
Surplus (Deficit)	571,034	(1,844)	(75,020)	772,469	1,871,435
Cash Flows From Operating Activities					
Depreciation/Amortization	572	600	617	633	650
Public Funding Receivables	(369,012)	(1,096,819)	(62,582)	(330,803)	(313,487)
Grants and Contributions Rec.	9,146	-	-	-	-
Due To/From Related Parties	-	-	-	-	-
Prepaid Expenses	(27,646)	-	-	-	-
Other Assets	(25,723)	-	-	-	-
Accounts Payable	(113,255)	(121,534)	1,911	2,908	2,720
Accrued Expenses	81,247	-	-	-	-
Deferred Revenue	246,283	-	-	-	-
Cash Flows From Investing Activities					
Purchases of Prop. And Equip.	-	-	-	-	-
Notes Receivable	-	-	-	-	-
Cash Flows From Financing Activities					
Proceeds from Factoring	-	-	-	-	-
Payments on Factoring	-	-	-	-	-
Proceeds(Payments) on Debt	-	-	-	-	-
Total Change in Cash	372,645	(1,219,597)	(135,075)	445,207	1,561,319
Cash, Beginning of Year	1,564,683	1,910,598	691,001	555,926	1,001,133
Cash, End of Year	\$ 1,937,328	\$ 691,001	\$ 555,926	\$ 1,001,133	\$ 2,562,452

