

| San Benito County Polytechnic High School Projections | | | | |
|--|-----------------------|-----------------------|-----------------------|-----------------------|
| Summary | Year 0 | Year 1 | Year 2 | Year 3 |
| | <u>2023-24</u> | <u>2024-25</u> | <u>2025-26</u> | <u>2026-27</u> |
| Enrollment | 0 | 200 | 350 | 500 |
| ADA | | 170.0 | 297.5 | 425.0 |
| REVENUE: | | | | |
| Total 8000 · Gnl Purpose Entitlement LCFF | 0 | 2,544,727 | 4,598,885 | 6,779,796 |
| Total 8100 · 8299 Federal Revenue | 0 | 185,094 | 330,393 | 481,429 |
| Total 8300 · 8599 State Revenues | 0 | 351,115 | 625,275 | 911,113 |
| Total 8600 · 8699 Other Local Revenue | 0 | 4,760 | 9,101 | 13,113 |
| Total 8800-89 · Donations | 288,550 | 55,000 | 57,750 | 60,638 |
| Total Revenue | 288,550 | 3,140,696 | 5,621,404 | 8,246,089 |
| EXPENSES: | | | | |
| Total 1000 · 1999 Certificated Personnel Salaries | 146,747 | 944,000 | 1,707,250 | 2,394,273 |
| Total 2000 · 2999 Classified Personnel Salaries | 27,500 | 306,000 | 626,850 | 869,873 |
| Total 3000-3999 Employee Benefits | 39,680 | 323,989 | 627,626 | 904,807 |
| Total 4000 · 4999 Books & Supplies | 4,430 | 520,140 | 692,676 | 913,121 |
| Total 5000 · 5999 Services & Other Oper. Exp | 70,193 | 854,768 | 1,554,154 | 2,234,220 |
| Total 6000 · 6999 Capital Oulay | 0 | 50,000 | 25,600 | 23,566 |
| TOTAL 7000-8999 Other Outgo, Sources and Uses | 0 | 16,188 | 609 | 475 |
| Total Expenses | 288,550 | 3,015,085 | 5,234,765 | 7,340,334 |
| Net Income - Accrual Basis | 0 | 125,611 | 386,639 | 905,755 |
| Beginning of Year Fund Balance | 0 | 0 | 125,611 | 512,250 |
| End of Year Fund Balance | 0 | 125,611 | 512,250 | 1,418,005 |
| Reserves, Fund Balance as Percentage of Expenses | 0.00% | 4.17% | 9.79% | 19.32% |
| Cash Flow: | | | | |
| Net Income - Accrual Basis | 0 | 125,611 | 386,639 | 905,755 |
| Proceeds from Revolving Loan | | 250,000 | 0 | 0 |
| Repayments of Revolving Loan | | | (49,732) | (49,866) |
| Change in Cash | 0 | 375,611 | 336,907 | 855,889 |
| Beginning Cash | 0 | 0 | 375,611 | 712,517 |
| Ending Cash | 0 | 375,611 | 712,517 | 1,568,406 |
| Cash Reserves as a Percentage of Expenses | | 12.46% | 13.61% | 21.37% |
| Cash per day of operation (expenses/365) | | 8,261 | 14,342 | 20,111 |
| Days of Cash on hand , beginning fund balance | | 0 | 9 | 25 |
| Days of Cash on hand , beginning cash balance | | 0 | 26 | 35 |
| | | | | |
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| San Benito County Polytechnic High School Projections | | | | |
|--|----------------|------------------|------------------|------------------|
| Budget Sub-Object Detail | Year 0 | Year 1 | Year 2 | Year 3 |
| | 2023-24 | 2024-25 | 2025-26 | 2026-27 |
| Enrollment | 0 | 200 | 350 | 500 |
| ADA | | 170.0 | 297.5 | 425.0 |
| REVENUE: | | | | |
| 8000 - Gnl Purpose Entitlement LCFF | | | | |
| 8011 - Charter Schools General Purpose | | 1,798,627 | 3,671,967 | 5,586,390 |
| 8096 - Charter Schools in Lieu of Prop | 0 | 746,100 | 926,918 | 1,193,406 |
| Total 8000 - Gnl Purpose Entitlement LCFF | 0 | 2,544,727 | 4,598,885 | 6,779,796 |
| 8100 - 8299 Federal Revenue | | | | |
| 8181 - Special Education - Entitlement - Federal | | 32,400 | 57,834 | 84,272 |
| 8220 - Child Nutrition Programs | | 74,200 | 132,447 | 192,994 |
| 8291 - Title I | | 68,200 | 121,737 | 177,388 |
| 8292 - Title II | | 3,800 | 6,783 | 9,884 |
| 8293 - Title III | | 6,494 | 11,592 | 16,891 |
| 8298 - Implementation Grant (PCSGP) | | 0 | 0 | 0 |
| Total 8100 - 8299 Federal Revenue | 0 | 185,094 | 330,393 | 481,429 |
| 8300 - 8599 State Revenues | | | | |
| 8570 SB740 Revenue | | 210,681 | 376,066 | 547,981 |
| 8381 - Special Ed Entitlement | | 95,936 | 172,056 | 250,710 |
| 8311 - Mental Health | | 1,692 | 3,035 | 4,422 |
| 8520 - Child Nutrition | | 6,428 | 8,876 | 12,933 |
| 8560 - State Lottery | | 36,378 | 65,242 | 95,067 |
| Total 8300 - 8599 State Revenues | 0 | 351,115 | 625,275 | 911,113 |
| Total 8600 - 8699 Other Local Revenue | 0 | 4,760 | 9,101 | 13,113 |
| Total 8800-89 - Donations | 288,550 | 55,000 | 57,750 | 60,638 |
| Total Revenue | 288,550 | 3,140,696 | 5,621,404 | 8,246,089 |
| EXPENSES: | | | | |
| 1000 - 1999 Certificated Personnel Salaries | | | | |
| 1100 Teachers | 7,997 | 556,000 | 1,086,700 | 1,656,700 |
| 1200 Certificated Pupil Support | 0 | 78,000 | 163,800 | 257,985 |
| 1300 Certificated Administrators | 138,750 | 310,000 | 456,750 | 479,588 |
| Total 1000 - 1999 Certificated Personnel Salaries | 146,747 | 944,000 | 1,707,250 | 2,394,273 |
| 2000 - 2999 Classified Personnel Salaries | | | | |
| 2100 Classified Instructional Salaries | 0 | 152,000 | 279,300 | 418,950 |
| 2200 Classified Support Salaries | 0 | 42,000 | 185,850 | 281,138 |
| 2400 Clerical, Technical, and Office Salaries | 27,500 | 112,000 | 161,700 | 169,785 |
| Total 2000 - 2999 Classified Personnel Salaries | 27,500 | 306,000 | 626,850 | 869,873 |
| Employee Benefits | | | | |

| San Benito County Polytechnic High School Projections | | | | |
|--|----------------|------------------|------------------|------------------|
| Budget Sub-Object Detail | Year 0 | Year 1 | Year 2 | Year 3 |
| | 2023-24 | 2024-25 | 2025-26 | 2026-27 |
| Enrollment | 0 | 200 | 350 | 500 |
| ADA | | 170.0 | 297.5 | 425.0 |
| 3300 · Social Security & Medicare | 13,330 | 95,625 | 178,559 | 249,707 |
| 3400 · Health & Welfare Benefits | 16,900 | 159,705 | 321,007 | 476,049 |
| 3500 · Unemployment Insurance | 476 | 4,284 | 7,854 | 10,948 |
| 3600 · Workers Comp Insurance | 2,004 | 14,375 | 26,842 | 37,538 |
| 3900 · 403(b) Matching Contributions | 6,970 | 50,000 | 93,364 | 130,566 |
| Total 3000-3999 Employee Benefits | 39,680 | 323,989 | 627,626 | 904,807 |
| 4000 · 4999 Books & Supplies | | | | |
| 4100 · Textbooks | 0 | 69,360 | 62,424 | 63,672 |
| 4200 Books & Other Ref. Materials | 0 | 20,400 | 36,414 | 53,060 |
| 4300 Materials and Supplies | 1,230 | 133,609 | 239,491 | 349,596 |
| 4400 Noncapitalized Equipment | 3,200 | 197,321 | 176,829 | 188,123 |
| 4710 Student Food Services | 0 | 99,450 | 177,518 | 258,669 |
| Total 4000 · 4999 Books & Supplies | 4,430 | 520,140 | 692,676 | 913,121 |
| 5000 · 5999 Services & Other Operating Expenses | | | | |
| 5100 Subagreements for Services | 0 | 152,684 | 275,933 | 406,788 |
| 5200 Travel and Conferences | 3,010 | 27,632 | 52,454 | 73,467 |
| 5300 Dues & Membership Professional | 0 | 20,400 | 36,414 | 53,060 |
| 5450 Insurance - Other | 0 | 30,488 | 54,421 | 79,299 |
| 5500 Operation and Housekeeping Services | 8,839 | 54,850 | 112,376 | 151,883 |
| 5610 Rent/Lease Copier | 0 | 5,000 | 8,925 | 13,005 |
| 5611 Rent (Facilities) | 30,000 | 381,709 | 689,833 | 1,016,969 |
| 5800 Operating Expenses | 25,144 | 178,052 | 317,638 | 431,533 |
| 5900 Communications | 3,200 | 3,954 | 6,161 | 8,215 |
| Total 5000 · 5999 Services & Other Oper. Exp | 70,193 | 854,768 | 1,554,154 | 2,234,220 |
| 6000 · 6999 Capital Oulay | | | | |
| 6400 Equipment | | 50,000 | 25,600 | 23,566 |
| Total 6000 · 6999 Capital Oulay | | 50,000 | 25,600 | 23,566 |
| 7000-8999 Other Outgo, Sources and Uses | | | | |
| 7438 Interest Expense | | | 609 | 475 |
| TOTAL 7000-8999 Other Outgo, Sources and Uses | | | 609 | 475 |
| Total Expenses | 288,550 | 2,998,897 | 5,234,765 | 7,340,334 |
| Net Income - Accrual Basis | 0 | 141,799 | 386,639 | 905,755 |
| Beginning of Year Fund Balance | 0 | 0 | 141,799 | 528,438 |
| End of Year Fund Balance | 0 | 141,799 | 528,438 | 1,434,193 |
| Reserves, Fund Balance as Percentage of Expenses | 0.00% | 4.73% | 10.09% | 19.54% |

| San Benito County Polytechnic High School Projections | | | | |
|--|-----------------------|-----------------------|-----------------------|-----------------------|
| Budget Sub-Object Detail | Year 0 | Year 1 | Year 2 | Year 3 |
| | <u>2023-24</u> | <u>2024-25</u> | <u>2025-26</u> | <u>2026-27</u> |
| Enrollment | 0 | 200 | 350 | 500 |
| ADA | | 170.0 | 297.5 | 425.0 |
| Cash Flow: | | | | |
| Net Income - Accrual Basis | 0 | 141,799 | 386,639 | 905,755 |
| Proceeds from Revolving Loan | | 250,000 | 0 | 0 |
| Repayments of Revolving Loan | | | (49,732) | (49,866) |
| Change in Cash | 0 | 391,799 | 336,907 | 855,889 |
| Beginning Cash | 0 | 0 | 391,799 | 728,705 |
| Ending Cash | 0 | 391,799 | 728,705 | 1,584,594 |
| | | | | |
| Cash Reserves as a Percentage of Expenses | | 13.06% | 13.92% | 21.59% |
| | | | | |
| Cash per day of operation (expenses/365) | | 8,216 | 14,342 | 20,111 |
| Days of Cash on hand , beginning fund balance | | 0 | 10 | 26 |
| Days of Cash on hand , beginning cash balance | | 0 | 27 | 36 |
| | | | | |

| San Benito County Polytechnic High School Projections | | | | | | | | | |
|--|----------------|------------------|------------------|------------------|----------------|----------------|----------------|----------------|--|
| Detailed Budget with Assumptions | | | | | | | | | |
| | Year 0 | Year 1 | Year 2 | Year 3 | Year 0 | Year 1 | Year 2 | Year 3 | |
| | <u>2023-24</u> | <u>2024-25</u> | <u>2025-26</u> | <u>2026-27</u> | <u>2023-24</u> | <u>2024-25</u> | <u>2025-26</u> | <u>2026-27</u> | |
| Enrollment | 0 | 200 | 350 | 500 | 0 | 200 | 350 | 500 | |
| ADA | | 170.0 | 297.5 | 425.0 | | 170.0 | 297.5 | 425.0 | Assumptions |
| REVENUE: | | | | | | | | | |
| 8000 - Gnl Purpose Entitlement LCFF | | | | | | | | | |
| 8011 - Charter Schools General Purpose | | 1,798,627 | 3,671,967 | 5,586,390 | | | | | from FCMAT calculator |
| 8096 - Charter Schools in Lieu of Prop | 0 | 746,100 | 926,918 | 1,193,406 | | | | | from FCMAT calculator |
| Total 8000 - Gnl Purpose Entitlement LCFF | 0 | 2,544,727 | 4,598,885 | 6,779,796 | | | | | from FCMAT calculator |
| 8100 - 8299 Federal Revenue | | | | | | | | | |
| 8181 - Special Education - Entitlement - Federal | | 32,400 | 57,834 | 84,272 | \$162.00 | \$165.24 | \$168.54 | \$171.92 | per ADA plus 2% inflation - none in first year |
| 8220 - Child Nutrition Programs | | 74,200 | 132,447 | 192,994 | \$371.00 | \$378.42 | \$385.99 | \$393.71 | |
| 8291 - Title I | | 68,200 | 121,737 | 177,388 | \$341.00 | \$347.82 | \$354.78 | \$361.87 | per ADA - assumes 2% inflation |
| 8292 - Title II | | 3,800 | 6,783 | 9,884 | \$19.00 | \$19.38 | \$19.77 | \$20.16 | per ADA - assumes 2% inflation |
| 8293 - Title III | | 6,494 | 11,592 | 16,891 | \$191.00 | \$194.82 | \$198.72 | \$202.69 | Per EL student (20%)- assumes 2% inflation |
| 8298 - Implementation Grant (PCSGP) | | 0 | 0 | 0 | \$0 | | | | Pending grant approval |
| Total 8100 - 8299 Federal Revenue | 0 | 185,094 | 330,393 | 481,429 | | | | | |
| 8300 - 8599 State Revenues | | | | | | | | | |
| 8570 SB740 Revenue | | 210,681 | 376,066 | 547,981 | \$1,215 | \$1,239.30 | \$1,264.09 | \$1,289.37 | per ADA, assumes 2% inflation |
| 8381 - Special Ed Entitlement | | 95,936 | 172,056 | 250,710 | \$670.00 | \$683.40 | \$697.07 | \$711.01 | per ADA - assumes 2% inflation |
| 8311 - Mental Health | | 1,692 | 3,035 | 4,422 | \$9.95 | \$10.15 | \$10.36 | \$10.56 | per ADA - assumes 2% inflation |
| 8520 - Child Nutrition | | 6,428 | 8,876 | 12,933 | \$17.86 | \$18.22 | \$18.58 | \$18.95 | |
| 8560 - State Lottery | | 36,378 | 65,242 | 95,067 | \$197.00 | \$200.94 | \$204.96 | \$209.06 | per ADA - assumes 2% inflation |
| Total 8300 - 8599 State Revenues | 0 | 351,115 | 625,275 | 911,113 | | | | | |
| 8600 - 8699 Other Local Revenue | | | | | | | | | |
| 8634 - Food Service Sales | | 2,168 | 3,869 | 5,638 | 12.5 | \$12.75 | \$13.01 | \$13.27 | per ADA - assumes 2% inflation |
| 8636 Spirit Wear | | 2,592 | 5,233 | 7,475 | 14.95 | \$15.25 | \$15.55 | \$15.87 | per ADA - assumes 2% inflation |
| Total 8600 - 8699 Other Local Revenue | 0 | 4,760 | 9,101 | 13,113 | | | | | |
| 8800-89 - Donations | | | | | | | | | |
| 8802 - Corporations and Individual Donations | 288,550 | 25,000 | 26,250 | 27,563 | | | | | Extremely conservative |
| 8803 Foundation Grants | 0 | 30,000 | 31,500 | 33,075 | | | | | Extremely conservative |
| Total 8800-89 - Donations | 288,550 | 55,000 | 57,750 | 60,638 | | | | | |
| Total Revenue | 288,550 | 3,140,696 | 5,621,404 | 8,246,089 | | | | | |
| EXPENSES: | | | | | | | | | |
| 1000 - 1999 Certificated Personnel Salaries | | | | | | | | | |
| 1100 Teachers | 7,997 | 556,000 | 1,086,700 | 1,656,700 | | | | | See staffing sheet |
| 1200 Certificated Pupil Support | 0 | 78,000 | 163,800 | 257,985 | | | | | See staffing sheet |
| 1300 Certificated Administrators | 138,750 | 310,000 | 456,750 | 479,588 | | | | | See staffing sheet |
| Total 1000 - 1999 Certificated Personnel Salaries | 146,747 | 944,000 | 1,707,250 | 2,394,273 | | | | | |
| 2000 - 2999 Classified Personnel Salaries | | | | | | | | | |
| 2100 Classified Instructional Salaries | 0 | 152,000 | 279,300 | 418,950 | | | | | See staffing sheet |
| 2200 Classified Support Salaries | 0 | 42,000 | 185,850 | 281,138 | | | | | See staffing sheet |
| 2400 Clerical, Technical, and Office Salaries | 27,500 | 112,000 | 161,700 | 169,785 | | | | | See staffing sheet |
| Total 2000 - 2999 Classified Personnel Salaries | 27,500 | 306,000 | 626,850 | 869,873 | | | | | |
| 3000-3999 Employee Benefits | | | | | | | | | |
| 3300 - Social Security & Medicare | 13,330 | 95,625 | 178,559 | 249,707 | | | | | See staffing sheet |
| 3400 - Health & Welfare Benefits | 16,900 | 159,705 | 321,007 | 476,049 | | | | | See staffing sheet |
| 3500 - Unemployment Insurance | 476 | 4,284 | 7,854 | 10,948 | | | | | See staffing sheet |

| San Benito County Polytechnic High School Projections | | | | | | | | | |
|--|---------------|----------------|----------------|----------------|---------|--------------------|---------|---------|--|
| Detailed Budget with Assumptions | | | | | | | | | |
| | Year 0 | Year 1 | Year 2 | Year 3 | Year 0 | Year 1 | Year 2 | Year 3 | |
| | 2023-24 | 2024-25 | 2025-26 | 2026-27 | 2023-24 | 2024-25 | 2025-26 | 2026-27 | |
| Enrollment | 0 | 200 | 350 | 500 | 0 | 200 | 350 | 500 | |
| ADA | | 170.0 | 297.5 | 425.0 | | 170.0 | 297.5 | 425.0 | Assumptions |
| 3600 · Workers Comp Insurance | 2,004 | 14,375 | 26,842 | 37,538 | | See staffing sheet | | | |
| 3900 · 403(b) Matching Contributions | 6,970 | 50,000 | 93,364 | 130,566 | | See staffing sheet | | | |
| Total 3000-3999 Employee Benefits | 39,680 | 323,989 | 627,626 | 904,807 | | See staffing sheet | | | |
| 4000 - 4999 Books & Supplies | | | | | | | | | |
| 4100 · Textbooks | | 69,360 | 62,424 | 63,672 | 400.0 | 408.0 | 416.2 | 424.5 | per new student - assumes 2% inflation |
| 4200 Books & Other Ref. Materials | | 20,400 | 36,414 | 53,060 | 100.0 | 102.0 | 104.0 | 106.1 | per student - assumes 2% inflation |
| 4300 Materials and Supplies | | | | | | | | | |
| 4325 Instructional Materials/Supply | | 48,960 | 87,394 | 127,345 | 240.0 | 244.8 | 249.7 | 254.7 | per student - assumes 2% inflation |
| 4326 Art & Music Supplies | | 15,300 | 27,311 | 39,795 | 75.0 | 76.5 | 78.0 | 79.6 | per student - assumes 2% inflation |
| 4327 Science Supplies | | 15,300 | 27,311 | 39,795 | 75.0 | 76.5 | 78.0 | 79.6 | |
| 4328 Tech-Software/Apps/Licenses | 330 | 37,049 | 67,131 | 98,444 | | see tech | | | see tech |
| 4330 Office Supplies | 500 | 2,040 | 3,641 | 5,306 | 10.0 | 10.2 | 10.4 | 10.6 | per student - assumes 2% inflation |
| 4346 Teacher Supplies | | 2,040 | 3,641 | 5,306 | 250.0 | 255.0 | 260.1 | 265.3 | per teacher- assumes 2% inflation |
| 4350 Spirit Wear | | 6,120 | 10,924 | 15,918 | 30.0 | 30.6 | 31.2 | 31.8 | per student - assumes 2% inflation |
| 4360 Operations Supplies | 400 | 6,800 | 12,138 | 17,687 | 34.0 | 34.7 | 35.4 | 36.1 | per student - assumes 2% inflation |
| 4400 Noncapitalized Equipment | | | | | | | | | |
| 4410 Classroom Furn & Equip | | 51,153 | 46,038 | 46,958 | 295.0 | 300.9 | 306.9 | 313.1 | per new student - assumes 2% inflation |
| 4420 Non-classroom Furn & Equip | 1,050 | 8,568 | 8,466 | 6,964 | 525.0 | 535.5 | 546.2 | 557.1 | per new non-instructional personnel - assumes 2% inflation |
| 4430 Technology Equipment (under \$2,500 item) | 2,150 | 137,600 | 122,325 | 134,200 | | see tech | | | see tech |
| 4710 Student Food Services | 0 | 99,450 | 177,518 | 258,669 | 3.25 | 3.32 | 3.38 | 3.45 | per student, 180 days - assumes 2% inflation |
| Total 4000 - 4999 Books & Supplies | 4,430 | 520,140 | 692,676 | 913,121 | | | | | |
| 5000 - 5999 Services & Other Operating Expenses | | | | | | | | | |
| 5100 Subagreements for Services | | | | | | | | | |
| 5110 Special Education Services | | 152,684 | 275,933 | 406,788 | | 6.0% | 6.0% | 6.0% | percent of LCFF revenue |
| 5200 Travel and Conferences | | | | | | | | | |
| 5205 Professional Development | 1,500 | 13,770 | 26,140 | 36,612 | 750 | 765 | 780 | 796 | per total FTE staff - assumes 2% inflation |
| 5215 Travel Mileage | 300 | 2,754 | 5,228 | 7,322 | 150.0 | 153 | 156 | 159 | per total FTE staff - assumes 2% inflation |
| 5220 Travel Lodging | 1,000 | 9,180 | 17,427 | 24,408 | 500.0 | 510 | 520 | 531 | per total FTE staff - assumes 2% inflation |
| 5225 Travel Meals | 210 | 1,928 | 3,660 | 5,126 | 105.0 | 107 | 109 | 111 | per total FTE staff - assumes 2% inflation |
| 5300 Dues & Membership Professional | 0 | 20,400 | 36,414 | 53,060 | 100.0 | 102 | 104 | 106 | per student - assumes 2% inflation |
| 5450 Insurance - Other | 0 | 30,488 | 54,421 | 79,299 | | 152.4 | 155.5 | 158.6 | per total FTE staff - assumes 2% inflation |
| 5500 Operation and Housekeeping Services | | | | | | | | | |
| 5520 Burglar and Fire Alarms | 1,050 | 2,100 | 2,142 | 2,185 | | 175.0 | 178.5 | 182.1 | monthly fees - assumes 2% inflation |
| 5535 · Utilities - All Utilities | 0 | 12,750 | 22,759 | 33,163 | | 75.0 | 76.5 | 78.0 | per student - assumes 2% inflation |
| 5540 IT Support, Repair, Student Information Systems | 7,789 | 35,000 | 62,475 | 91,035 | | 175.0 | 178.5 | 182.1 | per student - assumes 2% inflation |
| 5550 Operations: Repair, Maintenance, Services | | 5,000 | 25,000 | 25,500 | | 5000 | 5100.0 | 5202.0 | assumes 2% inflation |
| 5610 Rent/Lease Copier | 0 | 5,000 | 8,925 | 13,005 | | 25.0 | 25.5 | 26.0 | per student - assumes 2% inflation |
| 5611 Rent (Facilities) | 30,000 | 381,709 | 689,833 | 1,016,969 | | See rent detail | | | See rent detail |
| 5800 Operating Expenses | | | | | | | | | |
| 5803 · Annual Audit | 0 | 22,500 | 28,125 | 30,938 | | 22,500 | 28,125 | 30,938 | Market analysis, by organization size and complexity |
| 5804 · Back Office (Payroll, AP, Finance, Compliance) | 0 | 76,342 | 183,955 | 271,192 | | 3.0% | 4.0% | 4.0% | percent of LCFF revenue |
| 5809 Banking Fees | 144 | 294 | 300 | 306 | 24 | 24 | 25 | 25 | monthly fee, assumes 2% inflation |
| 5815 Consultant Instructional | | 10,000 | 10,200 | 10,404 | | | | | assumes 2% inflation |
| 5821 · Consultant - Non Instructional | | 10,000 | 10,200 | 10,404 | | | | | assumes 2% inflation |
| 5824 · Authorizer Oversight Fees @ 1% | | 25,447 | 45,989 | 67,798 | 1.00% | 1.00% | 1.00% | 1.00% | percent of LCFF revenue - assuming distric provides a building |
| 5830 Field Trip Expenses | | 5,000 | 8,925 | 13,005 | | 25.0 | 25.5 | 26.0 | per student - assumes 2% inflation |
| 5845 · Legal Fees | 10,000 | 10,200 | 10,404 | 10,612 | 10,000 | 10,200 | 10,404 | 10,612 | assumes 2% inflation |
| 5848 · Licenses and Other Fees | | 1,224 | 2,185 | 3,184 | 6.0 | 6 | 6 | 6 | per student - assumes 2% inflation |
| 5851 · Marketing & Student Recruiting | 3,500 | 3,570 | 3,641 | 3,714 | 3,500 | 3,570 | 3,641 | 3,714 | assumes 2% inflation |
| 5860 · Printing and Reproduction | 3,500 | 3,570 | 3,641 | 3,714 | 3,500 | 3,570 | 3,641 | 3,714 | assumes 2% inflation |
| 5875 · Staff Recruiting | 8,000 | 7,905 | 6,503 | 1,061 | 500.0 | 510 | 520 | 531 | per total new FTE staff following year- assumes 2% inflation |

| San Benito County Polytechnic High School Projections | | | | | | | | | |
|---|----------------|------------------|------------------|------------------|----------------|----------------|----------------|----------------|---|
| Detailed Budget with Assumptions | | | | | | | | | |
| | Year 0 | Year 1 | Year 2 | Year 3 | Year 0 | Year 1 | Year 2 | Year 3 | |
| | <u>2023-24</u> | <u>2024-25</u> | <u>2025-26</u> | <u>2026-27</u> | <u>2023-24</u> | <u>2024-25</u> | <u>2025-26</u> | <u>2026-27</u> | |
| Enrollment | 0 | 200 | 350 | 500 | 0 | 200 | 350 | 500 | |
| ADA | | 170.0 | 297.5 | 425.0 | | 170.0 | 297.5 | 425.0 | Assumptions |
| 5880 Student Health Services | | 2,000 | 3,570 | 5,202 | | 10.0 | 10.20 | 10.40 | per student - assumes 2% inflation |
| 5900 Communications | | | | | | | | | |
| 5905 Communications - Cell/VOIP Phones | 1,000 | 1,377 | 2,614 | 3,661 | 500.0 | 76.5 | 78.0 | 79.6 | per total FTE staff - assumes 2% inflation (after E-Rate program) |
| 5910 Communications - Internet | 1,200 | 1,377 | 1,405 | 1,433 | 1200.0 | 1377.0 | 1404.5 | 1432.6 | assumes 2% inflation, monthly fee (after E-Rate program) |
| 5915 Postage and Delivery | 1,000 | 1,200 | 2,142 | 3,121 | | 6.0 | 6.1 | 6.2 | per student - assumes 2% inflation |
| Total 5000 - 5999 Services & Other Oper. Exp | 70,193 | 854,768 | 1,554,154 | 2,234,220 | | | | | |
| 6000 - 6999 Capital Outlay | | | | | | | | | |
| 6400 Equipment | | 50,000 | 25,600 | 23,566 | | | | | See Tech / Capital Outlay Sheet |
| Total 6000 - 6999 Capital Outlay | | 50,000 | 25,600 | 23,566 | | | | | |
| 7000-8999 Other Outgo, Sources and Uses | | | | | | | | | |
| 7438 Interest Expense | | 16,188 | 609 | 475 | | | | | |
| TOTAL 7000-8999 Other Outgo, Sources and Uses | | 16,188 | 609 | 475 | | | | | |
| Total Expenses | 288,550 | 3,015,085 | 5,234,765 | 7,340,334 | | | | | |
| Net Income - Accrual Basis | 0 | 125,611 | 386,639 | 905,755 | | | | | |
| Beginning of Year Fund Balance | 0 | 0 | 125,611 | 512,250 | | | | | |
| End of Year Fund Balance | 0 | 125,611 | 512,250 | 1,418,005 | | | | | |
| Reserves, Fund Balance as Percentage of Expenses | 0.00% | 4.17% | 9.79% | 19.32% | | | | | |
| Cash Flow: | | | | | | | | | |
| Net Income - Accrual Basis | 0 | 125,611 | 386,639 | 905,755 | | | | | |
| Proceeds from Revolving Loan | | 250,000 | 0 | 0 | | | | | |
| Repayments of Revolving Loan | | | (49,732) | (49,866) | | | | | |
| Change in Cash | 0 | 375,611 | 336,907 | 855,889 | | | | | |
| Beginning Cash | 0 | 0 | 375,611 | 712,517 | | | | | |
| Ending Cash | 0 | 375,611 | 712,517 | 1,568,406 | | | | | |
| Cash Reserves as a Percentage of Expenses | | 12.46% | 13.61% | 21.37% | | | | | |
| Cash per day of operation (expenses/365) | | 8261 | 14342 | 20111 | | | | | |
| Days of Cash on hand , beginning fund balance | | 0 | 9 | 25 | | | | | |
| Days of Cash on hand , beginning cash balance | | 0 | 26 | 35 | | | | | |

1000 · 1999 Certificated Personnel Salaries

| | | | |
|--|---------------|---------------|---------------|
| 1100 Teachers | 0 | 50,545 | 50,545 |
| 1200 Certificated Pupil Support | 0 | 7,091 | 7,091 |
| 1300 Certificated Administrators | 25,833 | 25,833 | 25,833 |
| Total 1000 · 1999 Certificated Personnel Salaries | 25,833 | 83,470 | 83,470 |

2000 · 2999 Classified Personnel Salaries

| | | | |
|--|---------------|---------------|---------------|
| 2100 Classified Instructional Salaries | 0 | 7,600 | 15,200 |
| 2200 Classified Support Salaries | 3,500 | 3,500 | 3,500 |
| 2400 Clerical, Technical, and Office Salaries | 9,333 | 9,333 | 9,333 |
| Total 2000 · 2999 Classified Personnel Salaries | 12,833 | 20,433 | 28,033 |

3000-3999 Employee Benefits

| | | | |
|--|--------------|---------------|---------------|
| 3300 · Social Security & Medicare | 2,958 | 7,949 | 8,530 |
| 3400 · Health & Welfare Benefits | 1,331 | 1,331 | 15,704 |
| 3500 · Unemployment Insurance | 357 | 357 | 357 |
| 3600 · Workers Comp Insurance | 445 | 1,195 | 1,282 |
| 3900 · 403(b) Matching Contributions | 1,547 | 4,156 | 4,460 |
| Total 3000-3999 Employee Benefits | 6,637 | 14,987 | 30,334 |

4000 · 4999 Books & Supplies

| | | | |
|--|---------------|---------------|---------------|
| 4100 · Textbooks | 20,808 | 20,808 | 2,774 |
| 4200 Books & Other Ref. Materials | 8,160 | 8,160 | 408 |
| 4300 Materials and Supplies | | | |
| 4325 Instructional Materials/Supply | 14,688 | 14,688 | 1,958 |
| 4326 Art & Music Supplies | 6,120 | 6,120 | 306 |
| 4327 Science Supplies | 1,275 | 1,275 | 1,275 |
| 4328 Tech-Software/Apps/Licenses | 3,087 | 3,087 | 3,087 |
| 4330 Office Supplies | 816 | 816 | 41 |
| 4346 Teacher Supplies | 816 | 816 | 41 |
| 4350 Spirit Wear | 2,448 | 2,448 | 122 |
| 4360 Operations Supplies | 2,720 | 2,720 | 136 |
| 4400 Noncapitalized Equipment | | | |
| 4410 Classroom Furn & Equip | 20,461 | 20,461 | 1,023 |
| 4420 Non-classroom Furn & Equip | 714 | 714 | 714 |
| 4430 Technology Equipment (under \$2,500 item) | | | 13,760 |
| 4710 Student Food Services | | | 9,945 |
| Total 4000 · 4999 Books & Supplies | 82,114 | 82,114 | 35,591 |

5000 · 5999 Services & Other Operating Expenses

| | | | |
|---------------------------------|--------|--------|--------|
| 5100 Subagreements for Services | | | |
| 5110 Special Education Services | 12,724 | 12,724 | 12,724 |
| 5200 Travel and Conferences | | | |

| | | | |
|---|----------------|----------------|----------------|
| 5205 Professional Development | 1,148 | 1,148 | 1,148 |
| 5215 Travel Mileage | 230 | 230 | 230 |
| 5220 Travel Lodging | 765 | 765 | 765 |
| 5225 Travel Meals | 161 | 161 | 161 |
| 5300 Dues & Membership Professional | 1,700 | 1,700 | 1,700 |
| 5450 Insurance - Other | 2,541 | 2,541 | 2,541 |
| 5500 Operation and Housekeeping Services | | | |
| 5520 Burglar and Fire Alarms | 175 | 175 | 175 |
| 5535 · Utilities - All Utilities | 1,063 | 1,063 | 1,063 |
| 5540 IT Support, Repair, Student Information System | 2,917 | 2,917 | 2,917 |
| 5550 Operations: Repair, Maintenance, Services | 417 | 417 | 417 |
| 5610 Rent/Lease Copier | 417 | 417 | 417 |
| 5611 Rent (Facilities) | | | 38,171 |
| 5800 Operating Expenses | | | |
| 5803 · Annual Audit | | | 2,250 |
| 5804 · Back Office (Payroll, AP, Finance, Compliance) | | | 7,634 |
| 5809 Banking Fees | 24 | 24 | 24 |
| 5815 Consultant Instructional | 833 | 833 | 833 |
| 5821 · Consultant - Non Instructional | 833 | 833 | 833 |
| 5824 · Authorizer Oversight Fees @ 1% | 2,121 | 2,121 | 2,121 |
| 5830 Field Trip Expenses | 417 | 417 | 417 |
| 5845 · Legal Fees | | | 1,020 |
| 5848 · Licenses and Other Fees | | | 122 |
| 5851 · Marketing & Student Recruiting | 298 | 298 | 298 |
| 5860 · Printing and Reproduction | 298 | 298 | 298 |
| 5875 · Staff Recruiting | 659 | 659 | 659 |
| 5880 Student Health Services | 167 | 167 | 167 |
| 5900 Communications | | | |
| 5905 Communications - Cell/VOIP Phones | 115 | 115 | 115 |
| 5910 Communications - Internet | 115 | 115 | 115 |
| 5915 Postage and Delivery | 100 | 100 | 100 |
| Total 5000 · 5999 Services & Other Oper. Exp | 30,233 | 30,233 | 79,430 |
| 6000 · 6999 Capital Oulay | | | |
| 6400 Equipment | 50,000 | | |
| Total 6000 · 6999 Capital Oulay | 50,000 | 0 | 0 |
| 7000-8999 Other Outgo, Sources and Uses | | | |
| 7438 Interest Expense | | | |
| TOTAL 7000-8999 Other Outgo, Sources and Uses | 0 | 0 | 0 |
| Total Expenses | 207,650 | 231,237 | 256,858 |

| | | | |
|--|------------------|------------------|----------------|
| Net Income - Accrual Basis | (203,067) | (226,654) | 623,842 |
| Beginning Fund Balance (First Day of Month) | 0 | (203,067) | (429,720) |
| Ending Fund Balance (Last Day of Month) | (203,067) | (429,720) | 194,121 |
| Ending Cash Balance (Last Day of Month) | 392,350 | 165,696 | 794,122 |

Financing Activities

| | | | |
|---|----------------|----------|----------|
| CDE Revolving Loan Proceeds (Repayments) | 250,000 | - | - |
| Bank of California Loan Proceeds (Repayments) | 350,000 | - | - |
| Cash Flow from Financing Activities | 600,000 | - | - |

| <u>10/31/24</u> | <u>11/30/24</u> | <u>12/31/24</u> | <u>1/31/25</u> | <u>2/28/25</u> | <u>3/31/25</u> | <u>4/30/25</u> |
|-----------------|-----------------|-----------------|----------------|----------------|----------------|----------------|
| 794,122 | 542,610 | 398,017 | 773,067 | 610,631 | 541,418 | 452,582 |
| | | 623,224 | 45,892 | 92,804 | 92,804 | 92,804 |
| | | 247,108 | 26,108 | 52,795 | 52,795 | 52,795 |
| 0 | 0 | 870,333 | 71,999 | 145,599 | 145,599 | 145,599 |
| - | 13,500 | 2,700 | 2,700 | 2,700 | 2,700 | 2,700 |
| | 30,917 | 6,183 | 6,183 | 6,183 | 6,183 | 6,183 |
| | 17,050 | | | 17,050 | | |
| | 950 | | | 950 | | |
| | 1,624 | | | 1,624 | | |
| | - | | | - | | |
| 0 | 64,040 | 8,883 | 8,883 | 28,507 | 8,883 | 8,883 |
| | | 105,341 | | | | |
| | 39,973 | 7,995 | 7,995 | 7,995 | 7,995 | 7,995 |
| | 705 | 141 | 141 | 141 | 141 | 141 |
| | 2,678 | 536 | 536 | 536 | 536 | 536 |
| 0 | 43,357 | 114,012 | 8,671 | 8,671 | 8,671 | 8,671 |
| 217 | 217 | 217 | 217 | 217 | 217 | 217 |
| 546 | 68 | 68 | 68 | 68 | 68 | 68 |
| 763 | 285 | 285 | 285 | 285 | 285 | 285 |
| 2,083 | 2,083 | 2,083 | 2,083 | 2,083 | 2,083 | 2,083 |
| 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 |
| 4,583 | 4,583 | 4,583 | 4,583 | 4,583 | 4,583 | 4,583 |
| 5,346 | 112,265 | 998,096 | 94,423 | 187,646 | 168,022 | 168,022 |

| | | | | | | |
|-------|-------|-------|-------|-------|-------|-------|
| 1,148 | 1,148 | 1,148 | 1,148 | 1,148 | 1,148 | 1,148 |
| 230 | 230 | 230 | 230 | 230 | 230 | 230 |
| 765 | 765 | 765 | 765 | 765 | 765 | 765 |
| 161 | 161 | 161 | 161 | 161 | 161 | 161 |
| 1,700 | 1,700 | 1,700 | 1,700 | 1,700 | 1,700 | 1,700 |
| 2,541 | 2,541 | 2,541 | 2,541 | 2,541 | 2,541 | 2,541 |

| | | | | | | |
|--------|--------|--------|--------|--------|--------|--------|
| 175 | 175 | 175 | 175 | 175 | 175 | 175 |
| 1,063 | 1,063 | 1,063 | 1,063 | 1,063 | 1,063 | 1,063 |
| 2,917 | 2,917 | 2,917 | 2,917 | 2,917 | 2,917 | 2,917 |
| 417 | 417 | 417 | 417 | 417 | 417 | 417 |
| 417 | 417 | 417 | 417 | 417 | 417 | 417 |
| 38,171 | 38,171 | 38,171 | 38,171 | 38,171 | 38,171 | 38,171 |

| | | | | | | |
|-------|-------|-------|-------|-------|-------|-------|
| 2,250 | 2,250 | 2,250 | 2,250 | 2,250 | 2,250 | 2,250 |
| 7,634 | 7,634 | 7,634 | 7,634 | 7,634 | 7,634 | 7,634 |
| 24 | 24 | 24 | 24 | 24 | 24 | 24 |
| 833 | 833 | 833 | 833 | 833 | 833 | 833 |
| 833 | 833 | 833 | 833 | 833 | 833 | 833 |
| 2,121 | 2,121 | 2,121 | 2,121 | 2,121 | 2,121 | 2,121 |
| 417 | 417 | 417 | 417 | 417 | 417 | 417 |
| 1,020 | 1,020 | 1,020 | 1,020 | 1,020 | 1,020 | 1,020 |
| 122 | 122 | 122 | 122 | 122 | 122 | 122 |
| 298 | 298 | 298 | 298 | 298 | 298 | 298 |
| 298 | 298 | 298 | 298 | 298 | 298 | 298 |
| 659 | 659 | 659 | 659 | 659 | 659 | 659 |
| 167 | 167 | 167 | 167 | 167 | 167 | 167 |

| | | | | | | |
|-----|-----|-----|-----|-----|-----|-----|
| 115 | 115 | 115 | 115 | 115 | 115 | 115 |
| 115 | 115 | 115 | 115 | 115 | 115 | 115 |
| 100 | 100 | 100 | 100 | 100 | 100 | 100 |

| | | | | | | |
|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| 79,430 | 79,430 | 79,430 | 79,430 | 79,430 | 79,430 | 79,430 |
|---------------|---------------|---------------|---------------|---------------|---------------|---------------|

| | | | | | | |
|----------|----------|----------|----------|----------|----------|----------|
| 0 | 0 | 0 | 0 | 0 | 0 | 0 |
|----------|----------|----------|----------|----------|----------|----------|

| | | | | | | |
|----------|----------|---------------|----------|----------|----------|----------|
| | | 16,188 | | | | |
| 0 | 0 | 16,188 | 0 | 0 | 0 | 0 |

| | | | | | | |
|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 256,858 | 256,858 | 273,046 | 256,858 | 256,858 | 256,858 | 256,858 |
|----------------|----------------|----------------|----------------|----------------|----------------|----------------|

| | | | | | | |
|------------------|------------------|----------------|------------------|-----------------|-----------------|-----------------|
| (251,512) | (144,593) | 725,050 | (162,436) | (69,213) | (88,836) | (88,836) |
| 194,121 | (57,391) | (201,984) | 523,066 | 360,630 | 291,417 | 202,581 |
| (57,391) | (201,984) | 523,066 | 360,630 | 291,417 | 202,581 | 113,745 |
| 542,610 | 398,017 | 773,067 | 610,631 | 541,418 | 452,582 | 363,746 |
| - | - | - | - | - | - | - |
| - | - | (350,000) | - | - | - | - |
| - | - | (350,000) | - | - | - | - |

| <u>5/31/25</u> | <u>6/30/25</u> | 2024-25 <u>Total</u> | <u>7/31/25</u> | <u>8/31/25</u> | <u>9/30/25</u> | <u>10/31/25</u> |
|----------------|----------------|--------------------------------|----------------|----------------|----------------|-----------------|
| 363,746 | 294,533 | | 375,611 | 253,542 | 57,853 | 543,573 |
| 92,804 | 92,804 | 1,798,627 | 89,931 | 89,931 | 822,830 | 161,876 |
| 52,795 | 52,795 | 746,100 | | 44,766 | 89,532 | 59,688 |
| 145,599 | 145,599 | 2,544,727 | 89,931 | 134,697 | 912,362 | 221,564 |
| 2,700 | 2,700 | 32,400 | 4,820 | 4,820 | 4,820 | 4,820 |
| 6,183 | 6,183 | 74,200 | | | 13,245 | 13,245 |
| 17,050 | 17,050 | 68,200 | | | | |
| 950 | 950 | 3,800 | | | | |
| 1,624 | 1,624 | 6,494 | | | | |
| - | - | 0 | | | | |
| 28,507 | 28,507 | 185,094 | 4,820 | 4,820 | 18,064 | 18,064 |
| | 105,341 | 210,681 | | | | |
| 7,995 | 7,995 | 95,936 | 14,338 | 14,338 | 14,338 | 14,338 |
| 141 | 141 | 1,692 | 253 | 253 | 253 | 253 |
| 536 | 536 | 6,428 | | | 888 | 888 |
| | 36,378 | 36,378 | | | | |
| 8,671 | 150,390 | 351,115 | 14,591 | 14,591 | 15,479 | 15,479 |
| 217 | 217 | 2,168 | | | 387 | 387 |
| 68 | 68 | 2,592 | | | 523 | 523 |
| 285 | 285 | 4,760 | 0 | 0 | 910 | 910 |
| 2,083 | 2,083 | 25,000 | 2,188 | 2,188 | 2,188 | 2,188 |
| 2,500 | 2,500 | 30,000 | 2,625 | 2,625 | 2,625 | 2,625 |
| 4,583 | 4,583 | 55,000 | 4,813 | 4,813 | 4,813 | 4,813 |
| 187,646 | 329,364 | 3,140,696 | 114,154 | 158,920 | 951,628 | 260,830 |

| | | | | | | |
|---------------|---------------|----------------|---------------|----------------|----------------|----------------|
| 50,545 | 50,545 | 556,000 | | 98,791 | 98,791 | 98,791 |
| 7,091 | 7,091 | 78,000 | | 14,891 | 14,891 | 14,891 |
| 25,833 | 25,833 | 310,000 | 38,063 | 38,063 | 38,063 | 38,063 |
| 83,470 | 83,470 | 944,000 | 38,063 | 151,744 | 151,744 | 151,744 |
| 15,200 | 7,600 | 152,000 | 0 | 13,965 | 27,930 | 27,930 |
| 3,500 | 3,500 | 42,000 | 15,488 | 15,488 | 15,488 | 15,488 |
| 9,333 | 9,333 | 112,000 | 13,475 | 13,475 | 13,475 | 13,475 |
| 28,033 | 20,433 | 306,000 | 28,963 | 42,928 | 56,893 | 56,893 |
| 8,530 | 7,949 | 95,625 | 5,127 | 14,892 | 15,961 | 15,961 |
| 15,704 | 15,704 | 159,705 | 2,675 | 2,675 | 31,566 | 31,566 |
| 357 | 357 | 4,284 | 655 | 655 | 655 | 655 |
| 1,282 | 1,195 | 14,375 | 771 | 2,239 | 2,399 | 2,399 |
| 4,460 | 4,156 | 50,000 | 2,681 | 7,787 | 8,345 | 8,345 |
| 30,334 | 29,361 | 323,989 | 11,909 | 28,248 | 58,926 | 58,926 |
| 2,774 | 2,774 | 69,360 | 9,364 | 9,364 | 4,370 | 4,370 |
| 408 | 408 | 20,400 | 7,283 | 7,283 | 2,185 | 2,185 |
| | | | 0 | 0 | 0 | 0 |
| 1,958 | 1,958 | 48,960 | 13,109 | 13,109 | 6,118 | 6,118 |
| 306 | 306 | 15,300 | 10,924 | 10,924 | 546 | 546 |
| 1,275 | 1,275 | 15,300 | 2,276 | 2,276 | 2,276 | 2,276 |
| 3,087 | 3,087 | 37,049 | 8,056 | 8,056 | 5,102 | 5,102 |
| 41 | 41 | 2,040 | 728 | 728 | 218 | 218 |
| 41 | 41 | 2,040 | 728 | 728 | 218 | 218 |
| 122 | 122 | 6,120 | 4,370 | 4,370 | 218 | 218 |
| 136 | 136 | 6,800 | 2,428 | 2,428 | 728 | 728 |
| | | | 0 | 0 | 0 | 0 |
| 1,023 | 1,023 | 51,153 | 18,415 | 18,415 | 921 | 921 |
| 714 | 714 | 8,568 | 706 | 706 | 706 | 706 |
| 13,760 | 13,760 | 137,600 | | | 12,233 | 12,233 |
| 9,945 | 9,945 | 99,450 | | | 17,752 | 17,752 |
| 35,591 | 35,591 | 520,140 | 78,386 | 78,386 | 53,590 | 53,590 |
| 12,724 | 12,724 | 152,684 | 22,994 | 22,994 | 22,994 | 22,994 |

| | | | | | | |
|--------|--------|---------|-------|-------|--------|--------|
| 1,148 | 1,148 | 13,770 | 2,178 | 2,178 | 2,178 | 2,178 |
| 230 | 230 | 2,754 | 436 | 436 | 436 | 436 |
| 765 | 765 | 9,180 | 1,452 | 1,452 | 1,452 | 1,452 |
| 161 | 161 | 1,928 | 305 | 305 | 305 | 305 |
| 1,700 | 1,700 | 20,400 | 3,035 | 3,035 | 3,035 | 3,035 |
| 2,541 | 2,541 | 30,488 | 4,535 | 4,535 | 4,535 | 4,535 |
| 175 | 175 | 2,100 | 179 | 179 | 179 | 179 |
| 1,063 | 1,063 | 12,750 | 1,897 | 1,897 | 1,897 | 1,897 |
| 2,917 | 2,917 | 35,000 | 5,206 | 5,206 | 5,206 | 5,206 |
| 417 | 417 | 5,000 | 2,083 | 2,083 | 2,083 | 2,083 |
| 417 | 417 | 5,000 | 744 | 744 | 744 | 744 |
| 38,171 | 38,171 | 381,709 | | | 68,983 | 68,983 |
| 2,250 | 2,250 | 22,500 | | | 2,813 | 2,813 |
| 7,634 | 7,634 | 76,342 | | | 18,396 | 18,396 |
| 24 | 24 | 294 | 25 | 25 | 25 | 25 |
| 833 | 833 | 10,000 | 850 | 850 | 850 | 850 |
| 833 | 833 | 10,000 | 850 | 850 | 850 | 850 |
| 2,121 | 2,121 | 25,447 | 3,832 | 3,832 | 3,832 | 3,832 |
| 417 | 417 | 5,000 | 744 | 744 | 744 | 744 |
| 1,020 | 1,020 | 10,200 | | | 1,040 | 1,040 |
| 122 | 122 | 1,224 | | | 218 | 218 |
| 298 | 298 | 3,570 | 303 | 303 | 303 | 303 |
| 298 | 298 | 3,570 | 303 | 303 | 303 | 303 |
| 659 | 659 | 7,905 | 542 | 542 | 542 | 542 |
| 167 | 167 | 2,000 | 298 | 298 | 298 | 298 |
| 115 | 115 | 1,377 | 218 | 218 | 218 | 218 |
| 115 | 115 | 1,377 | 117 | 117 | 117 | 117 |
| 100 | 100 | 1,200 | 179 | 179 | 179 | 179 |

| | | | | | | |
|---------------|---------------|----------------|---------------|---------------|----------------|----------------|
| 79,430 | 79,430 | 854,768 | 53,304 | 53,304 | 144,755 | 144,755 |
|---------------|---------------|----------------|---------------|---------------|----------------|----------------|

| | | | | | | |
|----------|----------|---------------|---------------|----------|----------|----------|
| | | 50,000 | 25,600 | | | |
| 0 | 0 | 50,000 | 25,600 | 0 | 0 | 0 |

| | | | | | | |
|----------|----------|---------------|----------|----------|----------|----------|
| | | 16,188 | | | | |
| 0 | 0 | 16,188 | 0 | 0 | 0 | 0 |

| | | | | | | |
|----------------|----------------|------------------|----------------|----------------|----------------|----------------|
| 256,858 | 248,285 | 3,015,085 | 236,224 | 354,609 | 465,908 | 465,908 |
|----------------|----------------|------------------|----------------|----------------|----------------|----------------|

| | | | | | | |
|-----------------|----------------|----------------|------------------|------------------|----------------|------------------|
| (69,213) | 81,079 | 125,611 | (122,070) | (195,689) | 485,720 | (205,078) |
| 113,745 | 44,532 | 0 | 125,611 | 3,541 | (192,148) | 293,573 |
| 44,532 | 125,611 | 125,611 | 3,541 | (192,148) | 293,573 | 88,495 |
| 294,533 | 375,611 | | 253,542 | 57,853 | 543,573 | 338,495 |
| - | - | 250,000 | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | 250,000 | - | - | - | - |

| <u>11/30/25</u> | <u>12/31/25</u> | <u>1/31/26</u> | <u>2/28/26</u> | <u>3/31/26</u> | <u>4/30/26</u> | <u>5/31/26</u> |
|-----------------|------------------|----------------|----------------|----------------|----------------|----------------|
| 338,495 | 168,445 | 815,217 | 704,286 | 628,383 | 676,183 | 553,195 |
| 161,876 | 809,382 | 256,023 | 256,023 | 409,637 | 204,819 | 204,819 |
| 59,688 | 59,688 | 59,688 | 59,688 | 98,836 | 98,836 | 98,836 |
| 221,564 | 869,070 | 315,711 | 315,711 | 508,473 | 303,655 | 303,655 |
| 4,820 | 4,820 | 4,820 | 4,820 | 4,820 | 4,820 | 4,820 |
| 13,245 | 13,245 | 13,245 | 13,245 | 13,245 | 13,245 | 13,245 |
| 30,434 | | | 30,434 | | | 30,434 |
| 1,696 | | | 1,696 | | | 1,696 |
| 2,898 | | | 2,898 | | | 2,898 |
| - | | | - | | | - |
| 53,092 | 18,064 | 18,064 | 53,092 | 18,064 | 18,064 | 53,092 |
| | 188,033 | | | | | |
| 14,338 | 14,338 | 14,338 | 14,338 | 14,338 | 14,338 | 14,338 |
| 253 | 253 | 253 | 253 | 253 | 253 | 253 |
| 888 | 888 | 888 | 888 | 888 | 888 | 888 |
| | 16,311 | | | 16,311 | | |
| 15,479 | 219,822 | 15,479 | 15,479 | 31,789 | 15,479 | 15,479 |
| 387 | 387 | 387 | 387 | 387 | 387 | 387 |
| 523 | 523 | 523 | 523 | 523 | 523 | 523 |
| 910 | 910 | 910 | 910 | 910 | 910 | 910 |
| 2,188 | 2,188 | 2,188 | 2,188 | 2,188 | 2,188 | 2,188 |
| 2,625 | 2,625 | 2,625 | 2,625 | 2,625 | 2,625 | 2,625 |
| 4,813 | 4,813 | 4,813 | 4,813 | 4,813 | 4,813 | 4,813 |
| 295,858 | 1,112,679 | 354,976 | 390,004 | 564,049 | 342,920 | 377,948 |

| | | | | | | |
|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 98,791 | 98,791 | 98,791 | 98,791 | 98,791 | 98,791 | 98,791 |
| 14,891 | 14,891 | 14,891 | 14,891 | 14,891 | 14,891 | 14,891 |
| 38,063 | 38,063 | 38,063 | 38,063 | 38,063 | 38,063 | 38,063 |
| 151,744 | 151,744 | 151,744 | 151,744 | 151,744 | 151,744 | 151,744 |

| | | | | | | |
|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| 27,930 | 27,930 | 27,930 | 27,930 | 27,930 | 27,930 | 27,930 |
| 15,488 | 15,488 | 15,488 | 15,488 | 15,488 | 15,488 | 15,488 |
| 13,475 | 13,475 | 13,475 | 13,475 | 13,475 | 13,475 | 13,475 |
| 56,893 | 56,893 | 56,893 | 56,893 | 56,893 | 56,893 | 56,893 |

| | | | | | | |
|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| 15,961 | 15,961 | 15,961 | 15,961 | 15,961 | 15,961 | 15,961 |
| 31,566 | 31,566 | 31,566 | 31,566 | 31,566 | 31,566 | 31,566 |
| 655 | 655 | 655 | 655 | 655 | 655 | 655 |
| 2,399 | 2,399 | 2,399 | 2,399 | 2,399 | 2,399 | 2,399 |
| 8,345 | 8,345 | 8,345 | 8,345 | 8,345 | 8,345 | 8,345 |
| 58,926 | 58,926 | 58,926 | 58,926 | 58,926 | 58,926 | 58,926 |

| | | | | | | |
|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| 4,370 | 4,370 | 4,370 | 4,370 | 4,370 | 4,370 | 4,370 |
| 2,185 | 2,185 | 2,185 | 2,185 | 2,185 | 2,185 | 2,185 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6,118 | 6,118 | 6,118 | 6,118 | 6,118 | 6,118 | 6,118 |
| 546 | 546 | 546 | 546 | 546 | 546 | 546 |
| 2,276 | 2,276 | 2,276 | 2,276 | 2,276 | 2,276 | 2,276 |
| 5,102 | 5,102 | 5,102 | 5,102 | 5,102 | 5,102 | 5,102 |
| 218 | 218 | 218 | 218 | 218 | 218 | 218 |
| 218 | 218 | 218 | 218 | 218 | 218 | 218 |
| 218 | 218 | 218 | 218 | 218 | 218 | 218 |
| 728 | 728 | 728 | 728 | 728 | 728 | 728 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 921 | 921 | 921 | 921 | 921 | 921 | 921 |
| 706 | 706 | 706 | 706 | 706 | 706 | 706 |
| 12,233 | 12,233 | 12,233 | 12,233 | 12,233 | 12,233 | 12,233 |
| 17,752 | 17,752 | 17,752 | 17,752 | 17,752 | 17,752 | 17,752 |
| 53,590 | 53,590 | 53,590 | 53,590 | 53,590 | 53,590 | 53,590 |

22,994 22,994 22,994 22,994 22,994 22,994 22,994

| | | | | | | |
|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 2,178 | 2,178 | 2,178 | 2,178 | 2,178 | 2,178 | 2,178 |
| 436 | 436 | 436 | 436 | 436 | 436 | 436 |
| 1,452 | 1,452 | 1,452 | 1,452 | 1,452 | 1,452 | 1,452 |
| 305 | 305 | 305 | 305 | 305 | 305 | 305 |
| 3,035 | 3,035 | 3,035 | 3,035 | 3,035 | 3,035 | 3,035 |
| 4,535 | 4,535 | 4,535 | 4,535 | 4,535 | 4,535 | 4,535 |
| 179 | 179 | 179 | 179 | 179 | 179 | 179 |
| 1,897 | 1,897 | 1,897 | 1,897 | 1,897 | 1,897 | 1,897 |
| 5,206 | 5,206 | 5,206 | 5,206 | 5,206 | 5,206 | 5,206 |
| 2,083 | 2,083 | 2,083 | 2,083 | 2,083 | 2,083 | 2,083 |
| 744 | 744 | 744 | 744 | 744 | 744 | 744 |
| 68,983 | 68,983 | 68,983 | 68,983 | 68,983 | 68,983 | 68,983 |
| 2,813 | 2,813 | 2,813 | 2,813 | 2,813 | 2,813 | 2,813 |
| 18,396 | 18,396 | 18,396 | 18,396 | 18,396 | 18,396 | 18,396 |
| 25 | 25 | 25 | 25 | 25 | 25 | 25 |
| 850 | 850 | 850 | 850 | 850 | 850 | 850 |
| 850 | 850 | 850 | 850 | 850 | 850 | 850 |
| 3,832 | 3,832 | 3,832 | 3,832 | 3,832 | 3,832 | 3,832 |
| 744 | 744 | 744 | 744 | 744 | 744 | 744 |
| 1,040 | 1,040 | 1,040 | 1,040 | 1,040 | 1,040 | 1,040 |
| 218 | 218 | 218 | 218 | 218 | 218 | 218 |
| 303 | 303 | 303 | 303 | 303 | 303 | 303 |
| 303 | 303 | 303 | 303 | 303 | 303 | 303 |
| 542 | 542 | 542 | 542 | 542 | 542 | 542 |
| 298 | 298 | 298 | 298 | 298 | 298 | 298 |
| 218 | 218 | 218 | 218 | 218 | 218 | 218 |
| 117 | 117 | 117 | 117 | 117 | 117 | 117 |
| 179 | 179 | 179 | 179 | 179 | 179 | 179 |
| 144,755 | 144,755 | 144,755 | 144,755 | 144,755 | 144,755 | 144,755 |

0 0 0 0 0 0 0

609

0 0 0 0 609 0 0

465,908 465,908 465,908 465,908 466,517 465,908 465,908

| | | | | | | |
|------------------|-----------------|------------------|-----------------|----------------|------------------|-----------------|
| (170,050) | 646,771 | (110,931) | (75,903) | 97,532 | (122,988) | (87,960) |
| 88,495 | (81,555) | 565,216 | 454,285 | 378,382 | 475,915 | 352,927 |
| (81,555) | 565,216 | 454,285 | 378,382 | 475,915 | 352,927 | 264,967 |
| 168,445 | 815,217 | 704,286 | 628,383 | 676,183 | 553,195 | 465,236 |
| - | - | - | - | (49,732) | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | (49,732) | - | - |

| <u>6/30/26</u> | 2025-26 <u>Total</u> |
|----------------|---------------------------------|
| 465,236 | |
| 204,819 | 3,671,967 |
| 197,672 | 926,918 |
| 402,491 | 4,598,885 |
| 4,820 | 57,834 |
| 13,245 | 132,447 |
| 30,434 | 121,737 |
| 1,696 | 6,783 |
| 2,898 | 11,592 |
| - | 0 |
| 53,092 | 330,393 |
| 188,033 | 376,066 |
| 14,338 | 172,056 |
| 253 | 3,035 |
| 888 | 8,876 |
| 32,621 | 65,242 |
| 236,132 | 625,275 |
| 387 | 3,869 |
| 523 | 5,233 |
| 910 | 9,101 |
| 2,188 | 26,250 |
| 2,625 | 31,500 |
| 4,813 | 57,750 |
| 697,438 | 5,621,404 |

| | |
|----------------|------------------|
| 98,791 | 1,086,700 |
| 14,891 | 163,800 |
| 38,063 | 456,750 |
| 151,744 | 1,707,250 |
| 13,965 | 279,300 |
| 15,488 | 185,850 |
| 13,475 | 161,700 |
| 42,928 | 626,850 |
| 14,892 | 178,559 |
| 31,566 | 321,007 |
| 655 | 7,854 |
| 2,239 | 26,842 |
| 7,787 | 93,364 |
| 57,138 | 627,626 |
| 4,370 | 62,424 |
| 2,185 | 36,414 |
| 0 | |
| 6,118 | 87,394 |
| 546 | 27,311 |
| 2,276 | 27,311 |
| 5,102 | 67,131 |
| 218 | 3,641 |
| 218 | 3,641 |
| 218 | 10,924 |
| 728 | 12,138 |
| 0 | 0 |
| 921 | 46,038 |
| 706 | 8,466 |
| 12,233 | 122,325 |
| 17,752 | 177,518 |
| 53,590 | 692,676 |
| 22,994 | 275,933 |

| | |
|--------|---------|
| 2,178 | 26,140 |
| 436 | 5,228 |
| 1,452 | 17,427 |
| 305 | 3,660 |
| 3,035 | 36,414 |
| 4,535 | 54,421 |
| 179 | 2,142 |
| 1,897 | 22,759 |
| 5,206 | 62,475 |
| 2,083 | 25,000 |
| 744 | 8,925 |
| 68,983 | 689,833 |
| 2,813 | 28,125 |
| 18,396 | 183,955 |
| 25 | 300 |
| 850 | 10,200 |
| 850 | 10,200 |
| 3,832 | 45,989 |
| 744 | 8,925 |
| 1,040 | 10,404 |
| 218 | 2,185 |
| 303 | 3,641 |
| 303 | 3,641 |
| 542 | 6,503 |
| 298 | 3,570 |
| 218 | 2,614 |
| 117 | 1,405 |
| 179 | 2,142 |

| | |
|----------------|------------------|
| 144,755 | 1,554,154 |
|----------------|------------------|

| | |
|--|---------------|
| | 25,600 |
|--|---------------|

| | |
|----------|---------------|
| 0 | 25,600 |
|----------|---------------|

| | |
|--|------------|
| | 609 |
|--|------------|

| | |
|----------|------------|
| 0 | 609 |
|----------|------------|

| | |
|----------------|------------------|
| 450,155 | 5,234,765 |
|----------------|------------------|

| | |
|----------------|----------------|
| 247,283 | 386,639 |
| | |
| 264,967 | 125,611 |
| 512,250 | 512,250 |
| | |
| 712,518 | |
| | |
| - | 1,570 |
| - | 2,614 |
| - | 4,184 |
| | |

San Benito County Polytechnic High School Projections
Donations

| | Yr 0 | Yr 1 | Yr 2 | Yr 3 | Yr 4 |
|----------------------------|----------|---------------|---------------|---------------|----------|
| Benefactor / Ed Foundation | 288,550 | | | | |
| Foundations | 0 | 30,000 | 31,500 | 33,075 | |
| Corporations / Individuals | | 25,000 | 26,250 | 27,563 | |
| Silicon Schools Fund | | 0 | 0 | 0 | |
| Walton Foundation | | | | | |
| | 0 | 55,000 | 57,750 | 60,638 | 0 |

Yr 5

Yr 6

Yr 7

| | | |
|---|--|--|
| 0 | | |
|---|--|--|

CDE Revolving Loan Fund

| | Yr 1 | Yr 2 | Yr 3 | Yr 4 | Yr 5 | Yr 6 | Total |
|-----------------------|---------|---------|---------|---------|---------|---------|---------|
| | 2024-25 | 2025-26 | 2026-27 | 2027-28 | 2028-29 | 2029-30 | |
| Loan Proceeds | 250,000 | 0 | 0 | 0 | 0 | 0 | 250,000 |
| Debt Service Schedule | | | | | | | |
| Interest | | 609 | 475 | 342 | 208 | 73 | 1707 |
| Principal | | 49,732 | 49,866 | 50,000 | 50,134 | 50,268 | 250,000 |
| | 0 | 50,341 | 50,341 | 50,342 | 50,342 | 50,341 | 251,707 |

*interest related to average monthly rate for pooled investment account

* term of repayment as requested by school - up to 5 years;

San Benito County Polytechnic High School Projections

General Assumptions

| | <u>2023-24</u> | <u>2024-25</u> | <u>2025-26</u> | <u>2026-27</u> | <u>2027-28</u> |
|--|----------------|----------------|----------------|----------------|----------------|
| Back Office Management Fee % of LCFF | | 3.00% | 4.00% | 4.00% | 4.00% |
| Special Education Services % of LCFF | | 6% | 6% | 6% | 6% |
| Expense Inflation Assumptions (non-Salary) | 2% | 2% | 2% | 2% | 2% |
| Salary Inflation Assumptions | 3.00% | 3.00% | 3.00% | 3.00% | 3.00% |

Taxes & Benefit Assumptions

| | | | | | |
|---|---------|---------|---------|---------|---------|
| Social Security 6.2% + Medicare Tax 1.45% | 7.65% | 7.65% | 7.65% | 7.65% | 7.65% |
| SUI/ETT % per first \$7k wages | 3.40% | 3.40% | 3.40% | 3.40% | 3.40% |
| Workers Comp % of wages | 1.15% | 1.15% | 1.15% | 1.15% | 1.15% |
| Health & Welfare Cost per FTE | \$8,873 | \$5,725 | \$6,183 | \$6,678 | \$7,212 |
| Health & Welfare Inflation | 8.0% | 8.0% | 8.0% | 8.0% | 8.0% |
| 403(b) Matching Contribution % | 4.0% | 4.0% | 4.0% | 4.0% | 4.0% |

San Benito County Polytechnic High School Projections
 Enrollment/ADA Assumptions

| | Year 1 2024-25 | Year 2 2025-26 | Year 3 2026-27 |
|--------------------------|----------------------|-------------------|-------------------|
| Grade (by unit credits) | | | |
| 9 | 125 | 150 | 175 |
| 10 | 75 | 100 | 125 |
| 11 | <input type="text"/> | 100 | 100 |
| 12 | | | 100 |
| | 200 | 350 | 500 |
| Increase in Enrollment | 200 | 150 | 150 |
| % Increase in Enrollment | | 75% | 43% |
| ADA percentage | 85% | 85% | 85% |
| ADA | 170 | 297.5 | 425 |

San Benito County Polytechnic High School Projections

| Facility Rent Assumptions | Year 0 2023-24 | Year 1 2024-25 | Year 2 2025-26 | Year 3 2026-27 |
|---------------------------|---------------------|-------------------|-------------------|--------------------|
| Enrollment | 0 | 200 | 350 | 500 |
| Building Lease | \$30,000 | \$381,709 | \$689,833 | \$1,016,969 |
| | SF | SF | SF | SF |
| Cost Per SF/Month | \$ 2.50 | \$ 2.55 | \$ 2.60 | \$ 2.65 |
| Total SF | 2000 | 12,474 | 22,102 | 31,944 |
| Cost Per/ Month | \$ 5,000.00 | \$31,809.09 | \$57,486.06 | \$84,747.45 |
| Months | 6 | 12 | 12 | 12 |
| TOTAL COST | \$ 30,000.00 | \$381,709 | \$689,833 | \$1,016,969 |

FACILITY PROGRAM

| | | | |
|---|----|------|--------------|
| 16 classrooms/learning labs of approximately 800-900 square feet each | 16 | 900 | 14400 |
| Full Commercial Kitchen | 1 | 800 | 800 |
| Cafeteria/Gymnasium/Auditorium | 1 | 8500 | 8500 |
| Restrooms | 12 | 100 | 1200 |
| Secure storage spaces | 4 | 250 | 1000 |
| Teachers' lounge, kitchen, and work area | 1 | 1000 | 1000 |
| Ten windowed small group meeting spaces | 10 | 200 | 2000 |
| Five private offices | 5 | 144 | 720 |
| Entrance lobby | 1 | 500 | 500 |
| TOTAL INTERIOR | | | 30120 |

Parking for students, staff, and visitors

Outdoor playing and activity fields

San Benito County Polytechnic High School Projections

| | Year 0 2023-24 | Year 1 2024-25 | Year 2 2025-26 | Year 3 2026-27 | |
|---|-------------------|-------------------|-------------------|-------------------|--------------|
| Enrollment | 0 | 200 | 350 | 500 | |
| Student Devices (laptop with wifi) | | 600 | 600 | 600 | |
| New Students | | 200 | 150 | 150 | |
| Total Cost Student Laptops | | 120,000 | 90,000 | 90,000 | |
| Staff Laptop Computer | 950 | 950 | 950 | 950 | |
| FTE - ALL STAFF | 2 | 18 | 34 | 46 | |
| New staff | 2.00 | 16.00 | 15.50 | 12.50 | |
| Total Cost Staff Laptops | 1,900 | 17,100 | 31,825 | 43,700 | |
| Printers | 250 | 500 | 500 | 500 | |
| TOTAL SUPPLIES | 2,150 | 137,600 | 122,325 | 134,200 | |
| Licenses and Apps / cost per user | 165 | 169.95 | 175.05 | 180.30 | 3% inflation |
| TOTAL USERS | 2 | 218 | 384 | 546 | |
| Total, Licenses and Apps | 330 | 37,049 | 67,131 | 98,444 | |
| TOTAL | 2,480 | 174,649 | 189,456 | 232,644 | |
| CAPITAL OUTLAY | | | | | |
| IT Hardware, Routers, Switches, Access Points | 250 | 25,000 | 5,000 | 5,000 | |
| Computer Carts cost | | 2,500 | 2,575 | 2,652 | 3% inflation |

| | | | |
|----------------------|--------|--------|--------|
| number | 10 | 8 | 7 |
| Total | 25,000 | 20,600 | 18,566 |
| | | | |
| TOTAL CAPITAL OUTLAY | 50,000 | 25,600 | 23,566 |

| | Initial Appendix A <u>2024-25</u> | Revised Appendix A <u>2024-25</u> |
|------------------------------------|---|---|
| Enrollment | 200 | 200 |
| ADA % | 95% | 85% |
| ADA | 190.00 | 170.00 |
| REVENUES | | |
| LCFF Revenues | | |
| State Aid | 1,674,280 | 1,798,627 |
| In-Lieu Prop Taxes | 817,526 | 746,100 |
| TOTAL LCFF | 2,491,806 | 2,544,727 |
| Other State | 184,300 | 351,115 |
| Federal | 76,228 | 185,094 |
| Local | - | 4,760 |
| Donations | - | 55,000 |
| TOTAL REVENUES | 2,752,334 | 3,140,696 |
| EXPENSES | | |
| Certificated Salaries | 866,000 | 944,000 |
| Classified Salaries | 306,000 | 306,000 |
| Employee Benefits | 375,040 | 323,989 |
| Books and Supplies | 338,000 | 520,140 |
| Services and Operating Expenses | 635,480 | 854,768 |
| Capital Outlay | 50,000 | 50,000 |
| Other Outgo | - | - |
| All Other Financing Uses | - | - |
| Other Disbursements / Expenditures | - | - |
| TOTAL | 2,570,520 | 2,998,897 |
| Net Income | 181,814 | 141,799 |
| % of Expenditures as Reserve | 7.1% | 4.7% |

Commentary

Reduced to more accurately reflect trends

Utilized updated FCMAT Calculator
Lower ADA

Includes SB 740 for rent reimbursement
Includes child nutrition
Includes modest food and spirit wear sales
Includes modest fundraising

Adds pupil personnel services counselor

403b matching instead of STRS
Adds 1:1 student laptop
Increased special education services and rent

| San Benito County Polytechnic Academy | | 7/7/23 | | | | | | | |
|--|--------------|--------------|--------------|-------------|--------------------|--------------------|--------------------|-------------|--|
| | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 | 2027-28 | |
| SUMMARY OF FUNDING | | | | | | | | | |
| General Assumptions | | | | | | | | | |
| COLA & Augmentation | 0.00% | 5.07% | 13.26% | 8.22% | 3.94% | 3.29% | 3.19% | 3.16% | |
| Base Grant Proration Factor | - | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | |
| Add-on, ERT & MSA Proration Factor | - | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | |
| LCFF Entitlement | | | | | | | | | |
| Base Grant | \$- | \$- | \$- | \$- | \$2,122,960 | \$3,837,453 | \$5,656,750 | \$- | |
| Grade Span Adjustment | - | - | - | - | 55,250 | 99,662 | 147,050 | - | |
| Supplemental Grant | - | - | - | - | 326,732 | 589,859 | 869,990 | - | |
| Concentration Grant | - | - | - | - | 39,785 | 71,911 | 106,006 | - | |
| Add-ons: Targeted Instructional Improvement Block Grant | - | - | - | - | - | - | - | - | |
| Add-ons: Home-to-School Transportation | - | - | - | - | - | - | - | - | |
| Add-ons: Small School District Bus Replacement Program | - | - | - | - | - | - | - | - | |
| Add-ons: Transitional Kindergarten | - | - | - | - | - | - | - | - | |
| Total LCFF Entitlement Before Adjustments, ERT & Additional State Aid | \$- | \$- | \$- | \$- | \$2,544,727 | \$4,598,885 | \$6,779,796 | \$- | |
| Miscellaneous Adjustments | - | - | - | - | - | - | - | - | |
| Economic Recovery Target | - | - | - | - | - | - | - | - | |
| Additional State Aid | - | - | - | - | - | - | - | - | |
| Total LCFF Entitlement | - | - | - | - | 2,544,727 | 4,598,885 | 6,779,796 | - | |
| LCFF Entitlement Per ADA | \$ - | \$ - | \$ - | \$ - | 14,969 | 15,458 | 15,952 | \$ - | |
| Components of LCFF By Object Code | | | | | | | | | |
| State Aid (Object Code 8011) | \$ - | \$ - | \$ - | \$ - | \$ 1,798,627 | \$ 3,671,967 | \$ 5,586,390 | \$ - | |
| EPA (for LCFF Calculation - Resource 1400 / Object Code 8012) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| <i>Local Revenue Sources:</i> | | | | | | | | | |
| Property Taxes (Object 8021 to 8089) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| In-Lieu of Property Taxes (Object Code 8096) | - | - | - | - | 746,100 | 926,918 | 1,193,406 | - | |
| <i>Property Taxes net of In-Lieu</i> | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| TOTAL FUNDING | - | - | - | - | 2,544,727 | 4,598,885 | 6,779,796 | - | |
| Basic Aid Status | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| Excess Taxes | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| EPA in Excess to LCFF Funding | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| Total LCFF Entitlement | - | - | - | - | 2,544,727 | 4,598,885 | 6,779,796 | - | |
| SUMMARY OF EPA | | | | | | | | | |
| % of Adjusted Revenue Limit - Annual | 82.74488538% | 75.37156903% | 45.21920787% | 0.00000000% | 0.00000000% | 0.00000000% | 0.00000000% | 0.00000000% | |
| % of Adjusted Revenue Limit - P-2 | 70.06785065% | 73.31789035% | 45.21920787% | 0.00000000% | 0.00000000% | 0.00000000% | 0.00000000% | 0.00000000% | |
| EPA (for LCFF Calculation purposes) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| EPA, Current Year (Object Code 8012) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| (P-2 plus Current Year Accrual) | - | - | - | - | - | - | - | - | |
| EPA, Prior Year Adjustment (Object Code 8019) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| (P-A less Prior Year Accrual) | - | - | - | - | - | - | - | - | |
| Accrual (from Data Entry tab) | - | - | - | - | - | - | - | - | |

| San Benito County Polytechnic Academy | | 7/7/23 | | | | | | | |
|---|----------|----------|----------|----------|--------------|--------------|--------------|----------|--|
| | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 | 2027-28 | |
| LCAP PERCENTAGE TO INCREASE OR IMPROVE SERVICES | | | | | | | | | |
| Base Grant (Excludes add-ons for TIIG and Transportation) | \$ - | \$ - | \$ - | \$ - | \$ 2,178,210 | \$ 3,937,115 | \$ 5,803,800 | \$ - | |
| Supplemental and Concentration Grant funding in the LCAP year | \$ - | \$ - | \$ - | \$ - | \$ 366,517 | \$ 661,770 | \$ 975,996 | \$ - | |
| Percentage to Increase or Improve Services | 0.00% | 0.00% | 0.00% | 0.00% | 16.83% | 16.81% | 16.82% | 0.00% | |
| SUMMARY OF STUDENT POPULATION | | | | | | | | | |
| Unduplicated Pupil Population | | | | | | | | | |
| Enrollment | - | - | - | - | 200 | 350 | 500 | - | |
| COE Enrollment | - | - | - | - | - | - | - | - | |
| Total Enrollment | 0 | 0 | 0 | 0 | 200 | 350 | 500 | 0 | |
| Unduplicated Pupil Count | - | - | - | - | 150 | 262 | 375 | - | |
| COE Unduplicated Pupil Count | - | - | - | - | - | - | - | - | |
| Total Unduplicated Pupil Count | 0 | 0 | 0 | 0 | 150 | 262 | 375 | 0 | |
| Rolling %, Supplemental Grant | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 75.0000% | 74.9100% | 74.9500% | 0.0000% | |
| Rolling %, Concentration Grant | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 57.8100% | 57.8100% | 57.8100% | 0.0000% | |

| San Benito County Polytechnic Academy | | 7/7/23 | | | | | | |
|--|------------------------------|-----------|-----------|-----------|----------|----------|----------|-----------|
| | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 | 2027-28 |
| SUMMARY OF LCFF ADA | | | | | | | | |
| Third Prior Year ADA for the Hold Harmless (adjusted for current year charter shift) | | | | | | | | |
| Grades TK-3 | | | - | - | - | - | - | - |
| Grades 4-6 | Non Applicable Until 2022-23 | | - | - | - | - | - | - |
| Grades 7-8 | Non Applicable Until 2022-23 | | - | - | - | - | - | - |
| Grades 9-12 | Non Applicable Until 2022-23 | | - | - | - | - | - | - |
| LCFF Subtotal | - | - | - | - | - | - | - | - |
| NSS | - | - | - | - | - | - | - | - |
| Combined Subtotal | - | - | - | - | - | - | - | - |
| Second Prior Year ADA for the Hold Harmless (adjusted for current year charter shift) | | | | | | | | |
| Grades TK-3 | | - | - | - | - | - | - | - |
| Grades 4-6 | Non Applicable Until 2022-23 | | - | - | - | - | - | - |
| Grades 7-8 | Non Applicable Until 2022-23 | | - | - | - | - | - | - |
| Grades 9-12 | Non Applicable Until 2022-23 | | - | - | - | - | - | - |
| LCFF Subtotal | - | - | - | - | - | - | - | - |
| NSS | - | - | - | - | - | - | - | - |
| Combined Subtotal | - | - | - | - | - | - | - | - |
| Prior Year ADA for the Hold Harmless (adjusted for current year charter shift) | | | | | | | | |
| Grades TK-3 | - | - | - | - | - | - | - | - |
| Grades 4-6 | - | - | - | - | - | - | - | - |
| Grades 7-8 | - | - | - | - | - | - | - | - |
| Grades 9-12 | - | - | - | - | - | - | - | - |
| LCFF Subtotal | - | - | - | - | - | - | - | - |
| NSS | - | - | - | - | - | - | - | - |
| Combined Subtotal | - | - | - | - | - | - | - | - |
| Prior 3-Year Average ADA (adjusted for +/- current year charter shift) - Effective beginning in 2022-23 | | | | | | | | |
| Grades TK-3 | | | - | - | - | - | - | - |
| Grades 4-6 | Non Applicable Until 2022-23 | | - | - | - | - | - | - |
| Grades 7-8 | Non Applicable Until 2022-23 | | - | - | - | - | - | - |
| Grades 9-12 | Non Applicable Until 2022-23 | | - | - | - | - | - | - |
| LCFF Subtotal | - | - | - | - | - | - | - | - |
| NSS | - | - | - | - | - | - | - | - |
| Combined Subtotal | - | - | - | - | - | - | - | - |
| Current Year Charter Shift ADA for the Hold Harmless and Prior 3-Year Average | - | - | - | - | - | - | - | - |
| Current Year ADA | | | | | | | | |
| Grades TK-3 | - | - | - | - | - | - | - | - |
| Grades 4-6 | - | - | - | - | - | - | - | - |
| Grades 7-8 | - | - | - | - | - | - | - | - |
| Grades 9-12 | - | - | - | - | 170.00 | 297.50 | 425.00 | - |
| LCFF Subtotal | - | - | - | - | 170.00 | 297.50 | 425.00 | - |
| NSS | - | - | - | - | - | - | - | - |
| Combined Subtotal | - | - | - | - | 170.00 | 297.50 | 425.00 | - |
| Change in LCFF ADA (excludes NSS ADA) | - | - | - | - | 170.00 | 297.50 | 425.00 | - |
| | No Change | No Change | No Change | No Change | Increase | Increase | Increase | No Change |
| Funded LCFF ADA (greater of current year, prior year or 3-prior year average) | | | | | | | | |
| Grades TK-3 | - | - | - | - | - | - | - | - |
| Grades 4-6 | - | - | - | - | - | - | - | - |
| Grades 7-8 | - | - | - | - | - | - | - | - |
| Grades 9-12 | - | - | - | - | 170.00 | 297.50 | 425.00 | - |
| Subtotal | - | - | - | - | 170.00 | 297.50 | 425.00 | - |
| | Current | Current | Current | Current | Current | Current | Current | Current |
| Funded NSS ADA | | | | | | | | |
| Grades TK-3 | - | - | - | - | - | - | - | - |
| Grades 4-6 | - | - | - | - | - | - | - | - |
| Grades 7-8 | - | - | - | - | - | - | - | - |
| Grades 9-12 | - | - | - | - | - | - | - | - |
| Subtotal | - | - | - | - | - | - | - | - |

| San Benito County Polytechnic Academy | | 7/7/23 | | | | | | | |
|--|---------|---------|---------|---------|---------|---------|---------|---------|---|
| | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 | 2027-28 | |
| NPS, CDS, & COE Operated | | | | | | | | | |
| Grades TK-3 | - | - | - | - | - | - | - | - | - |
| Grades 4-6 | - | - | - | - | - | - | - | - | - |
| Grades 7-8 | - | - | - | - | - | - | - | - | - |
| Grades 9-12 | - | - | - | - | - | - | - | - | - |
| Subtotal | - | - | - | - | - | - | - | - | - |
| ACTUAL ADA (Current Year Only) | | | | | | | | | |
| Grades TK-3 | - | - | - | - | - | - | - | - | - |
| Grades 4-6 | - | - | - | - | - | - | - | - | - |
| Grades 7-8 | - | - | - | - | - | - | - | - | - |
| Grades 9-12 | - | - | - | - | 170.00 | 297.50 | 425.00 | - | - |
| Total Actual ADA | - | - | - | - | 170.00 | 297.50 | 425.00 | - | - |
| TOTAL FUNDED ADA | | | | | | | | | |
| Grades TK-3 | - | - | - | - | - | - | - | - | - |
| Grades 4-6 | - | - | - | - | - | - | - | - | - |
| Grades 7-8 | - | - | - | - | - | - | - | - | - |
| Grades 9-12 | - | - | - | - | 170.00 | 297.50 | 425.00 | - | - |
| Total Funded ADA | - | - | - | - | 170.00 | 297.50 | 425.00 | - | - |
| <i>Funded Difference (Funded ADA less Actual ADA)</i> | - | - | - | - | - | - | - | - | - |
| FUNDED ADA for the Transitional Kindergarten Add-on | | | | | | | | | |
| Current Year TK ADA | - | - | - | - | - | - | - | - | - |

| San Benito County Polytechnic Academy | | 7/7/23 | | | | | | | | |
|---|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----|--|
| | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 | 2027-28 | | |
| PER-ADA FUNDING LEVELS | | | | | | | | | | |
| Base, Supplemental and Concentration Rate per ADA | | | | | | | | | | |
| Grades TK-3 | \$ 8,503 | \$ 8,935 | \$ 10,119 | \$ 10,951 | \$ 13,297 | \$ 13,732 | \$ 14,172 | \$ 12,515 | | |
| Grades 4-6 | \$ 7,818 | \$ 8,215 | \$ 9,304 | \$ 10,069 | \$ 12,227 | \$ 12,627 | \$ 13,031 | \$ 11,507 | | |
| Grades 7-8 | \$ 8,050 | \$ 8,458 | \$ 9,580 | \$ 10,367 | \$ 12,588 | \$ 13,000 | \$ 13,415 | \$ 11,847 | | |
| Grades 9-12 | \$ 9,572 | \$ 10,057 | \$ 11,391 | \$ 12,327 | \$ 14,969 | \$ 15,458 | \$ 15,952 | \$ 14,088 | | |
| Base Grants | | | | | | | | | | |
| Grades TK-3 | \$ 7,702 | \$ 8,093 | \$ 9,166 | \$ 9,919 | \$ 10,310 | \$ 10,649 | \$ 10,989 | \$ 11,336 | | |
| Grades 4-6 | \$ 7,818 | \$ 8,215 | \$ 9,304 | \$ 10,069 | \$ 10,466 | \$ 10,810 | \$ 11,155 | \$ 11,507 | | |
| Grades 7-8 | \$ 8,050 | \$ 8,458 | \$ 9,580 | \$ 10,367 | \$ 10,775 | \$ 11,129 | \$ 11,484 | \$ 11,847 | | |
| Grades 9-12 | \$ 9,329 | \$ 9,802 | \$ 11,102 | \$ 12,015 | \$ 12,488 | \$ 12,899 | \$ 13,310 | \$ 13,731 | | |
| Grade Span Adjustment | | | | | | | | | | |
| Grades TK-3 | \$ 801 | \$ 842 | \$ 953 | \$ 1,032 | \$ 1,072 | \$ 1,107 | \$ 1,143 | \$ 1,179 | | |
| Grades 9-12 | \$ 243 | \$ 255 | \$ 289 | \$ 312 | \$ 325 | \$ 335 | \$ 346 | \$ 357 | | |
| Prorated Base, Supplemental and Concentration Rate per ADA | | | | | | | | | | |
| Grades TK-3 | \$ 8,503 | \$ 8,935 | \$ 10,119 | \$ 10,951 | \$ 11,382 | \$ 11,756 | \$ 12,132 | \$ 12,515 | | |
| Grades 4-6 | \$ 7,818 | \$ 8,215 | \$ 9,304 | \$ 10,069 | \$ 10,466 | \$ 10,810 | \$ 11,155 | \$ 11,507 | | |
| Grades 7-8 | \$ 8,050 | \$ 8,458 | \$ 9,580 | \$ 10,367 | \$ 10,775 | \$ 11,129 | \$ 11,484 | \$ 11,847 | | |
| Grades 9-12 | \$ 9,572 | \$ 10,057 | \$ 11,391 | \$ 12,327 | \$ 12,813 | \$ 13,234 | \$ 13,656 | \$ 14,088 | | |
| Prorated Base Grants | | | | | | | | | | |
| Grades TK-3 | \$ 7,702 | \$ 8,093 | \$ 9,166 | \$ 9,919 | \$ 10,310 | \$ 10,649 | \$ 10,989 | \$ 11,336 | | |
| Grades 4-6 | \$ 7,818 | \$ 8,215 | \$ 9,304 | \$ 10,069 | \$ 10,466 | \$ 10,810 | \$ 11,155 | \$ 11,507 | | |
| Grades 7-8 | \$ 8,050 | \$ 8,458 | \$ 9,580 | \$ 10,367 | \$ 10,775 | \$ 11,129 | \$ 11,484 | \$ 11,847 | | |
| Grades 9-12 | \$ 9,329 | \$ 9,802 | \$ 11,102 | \$ 12,015 | \$ 12,488 | \$ 12,899 | \$ 13,310 | \$ 13,731 | | |
| Prorated Grade Span Adjustment | | | | | | | | | | |
| Grades TK-3 | \$ 801 | \$ 842 | \$ 953 | \$ 1,032 | \$ 1,072 | \$ 1,107 | \$ 1,143 | \$ 1,179 | | |
| Grades 9-12 | \$ 243 | \$ 255 | \$ 289 | \$ 312 | \$ 325 | \$ 335 | \$ 346 | \$ 357 | | |
| Supplemental Grant | | | | | | | | | | |
| Maximum - 1.00 ADA, 100% UPP | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | |
| Grades TK-3 | \$ 1,701 | \$ 1,787 | \$ 2,024 | \$ 2,190 | \$ 2,276 | \$ 2,351 | \$ 2,426 | \$ 2,503 | | |
| Grades 4-6 | \$ 1,564 | \$ 1,643 | \$ 1,861 | \$ 2,014 | \$ 2,093 | \$ 2,162 | \$ 2,231 | \$ 2,301 | | |
| Grades 7-8 | \$ 1,610 | \$ 1,692 | \$ 1,916 | \$ 2,073 | \$ 2,155 | \$ 2,226 | \$ 2,297 | \$ 2,369 | | |
| Grades 9-12 | \$ 1,914 | \$ 2,011 | \$ 2,278 | \$ 2,465 | \$ 2,563 | \$ 2,647 | \$ 2,731 | \$ 2,818 | | |
| Actual - 1.00 ADA, Local UPP as follows: | | | | | | | | | | |
| | 0.00% | 0.00% | 0.00% | 0.00% | 75.00% | 74.91% | 74.95% | 0.00% | | |
| Grades TK-3 | \$ - | \$ - | \$ - | \$ - | \$ 1,707 | \$ 1,761 | \$ 1,819 | \$ - | | |
| Grades 4-6 | \$ - | \$ - | \$ - | \$ - | \$ 1,570 | \$ 1,620 | \$ 1,672 | \$ - | | |
| Grades 7-8 | \$ - | \$ - | \$ - | \$ - | \$ 1,616 | \$ 1,667 | \$ 1,721 | \$ - | | |
| Grades 9-12 | \$ - | \$ - | \$ - | \$ - | \$ 1,922 | \$ 1,983 | \$ 2,047 | \$ - | | |
| Concentration Grant (>55% population) | | | | | | | | | | |
| | 50% | 65% | 65% | 65% | 65% | 65% | 65% | 65% | | |
| Maximum - 1.00 ADA, 100% UPP | | | | | | | | | | |
| Grades TK-3 | \$ 4,252 | \$ 5,808 | \$ 6,577 | \$ 7,118 | \$ 7,398 | \$ 7,641 | \$ 7,886 | \$ 8,135 | | |
| Grades 4-6 | \$ 3,909 | \$ 5,340 | \$ 6,048 | \$ 6,545 | \$ 6,803 | \$ 7,027 | \$ 7,251 | \$ 7,480 | | |
| Grades 7-8 | \$ 4,025 | \$ 5,498 | \$ 6,227 | \$ 6,739 | \$ 7,004 | \$ 7,234 | \$ 7,465 | \$ 7,701 | | |
| Grades 9-12 | \$ 4,786 | \$ 6,537 | \$ 7,404 | \$ 8,013 | \$ 8,328 | \$ 8,602 | \$ 8,876 | \$ 9,157 | | |
| Actual - 1.00 ADA, Local UPP >55% as follows: | | | | | | | | | | |
| | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 2.8100% | 2.8100% | 2.8100% | 0.0000% | | |
| Grades TK-3 | \$ - | \$ - | \$ - | \$ - | \$ 208 | \$ 215 | \$ 222 | \$ - | | |
| Grades 4-6 | \$ - | \$ - | \$ - | \$ - | \$ 191 | \$ 197 | \$ 204 | \$ - | | |
| Grades 7-8 | \$ - | \$ - | \$ - | \$ - | \$ 197 | \$ 203 | \$ 210 | \$ - | | |
| Grades 9-12 | \$ - | \$ - | \$ - | \$ - | \$ 234 | \$ 242 | \$ 249 | \$ - | | |