Leroy Greene Academy 2025-26 First Interim

December 11, 2025

Pooja Maharaj, Principal
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Leroy Greene Academy's

COMMITMENTS

PURPOSE
Everything we do, we do with purpose

RESULTS
We focus on results

INNOVATION
We are innovators

DETERMINATION
We are determined and persevere through challenge

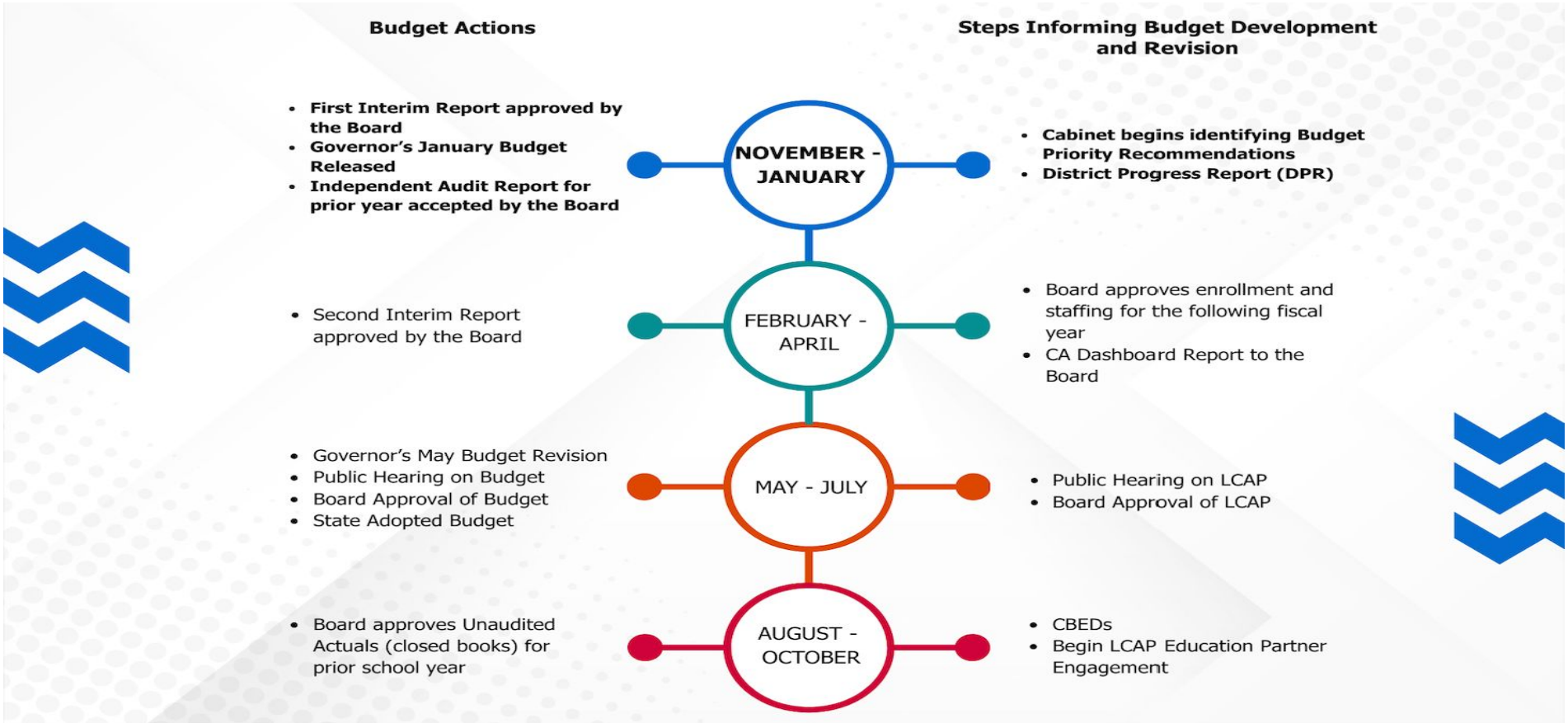
EMPATHY
We practice empathy with others

LEROY GREENE ACADEMY
EST. 2012

Objectives

- **Share Information About Interim Reports and the Cycle of Continuous Budget Development**
- **Share Budget Highlights and Assumptions**
- **Present Revenues and Expenditures**
- **General Fund Summary**

Cycle of Continuous Budget Development



About Interim Reports

Purpose: The interim reports must include a certification indicating whether the LEA can meet its financial obligations, classified as positive, qualified, or negative.

Certification Types:

- **Positive (Green):** Able to meet obligations for current + next 2 fiscal years.
- **Qualified (Yellow):** May not meet obligations for current or next 2 fiscal years.
- **Negative (Red):** Unable to meet obligations for remainder of current or next fiscal year

Reclassification: Superintendent of Public Instruction may reclassify certifications of any county office of education or reclassify a certification based on an appeal of a school district in accordance with the above standards.

2025-26 First Interim Key Points

Positive Certification

LGA will meet financial obligations in current year (2025-26) and two subsequent years (2026-27 & 2027-28)

- Enrollment was projected at 755
- Average Daily Attendance (ADA) was projected at 715.85 (95%)
- Unduplicated count for identified students is projected at 68.31%

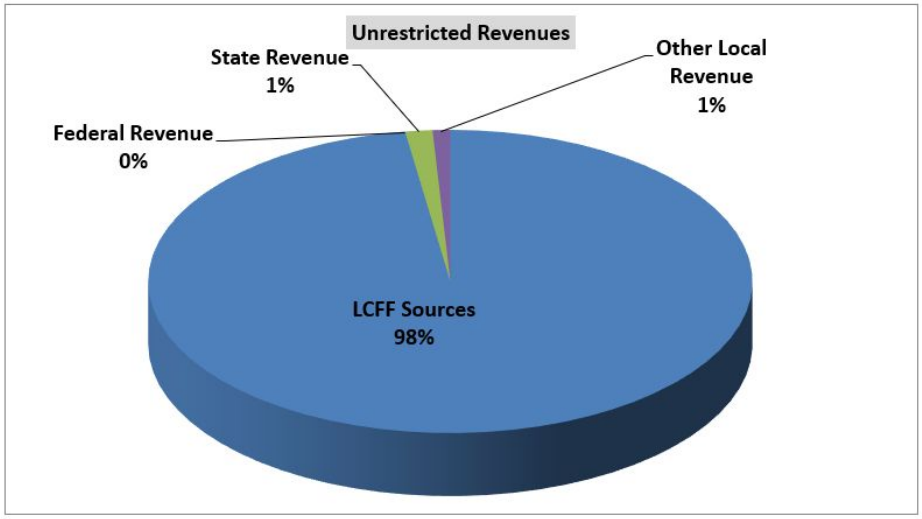
Planning Factor Rates Reminders

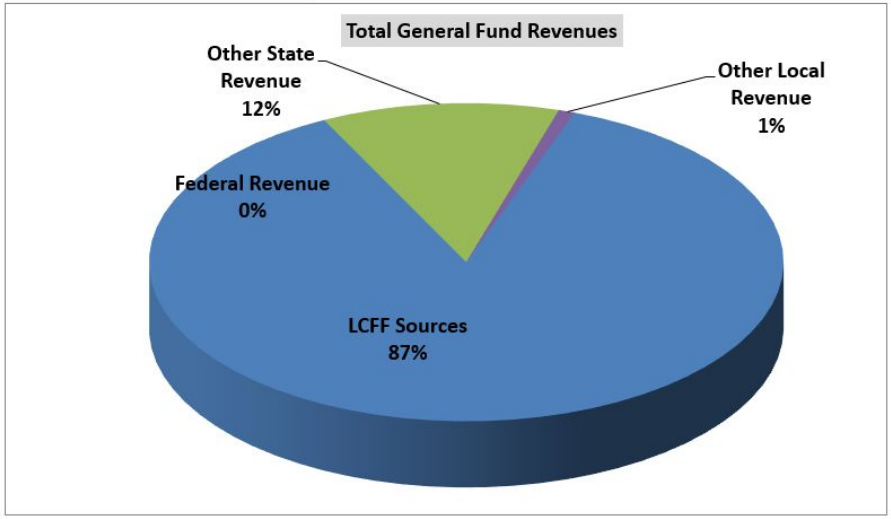
	Projected **			
	2025-26	2026-27	2027-28	2028-29
Statutory COLA	**2.30%**	**3.02%**	**3.42%**	**3.31%**
CalSTRS Employer Rate	**19.10%**	**19.10%**	**19.10%**	**19.10%**
CalPERS Employer Rate	**26.81%**	**26.90%**	**27.80%**	**27.40%**
Unemployment Insurance Rate	**0.05%**	**0.05%**	**0.05%**	**0.05%**
Minimum Wage	**$16.90**	**$17.40**	**$17.80**	**$18.30**

** **Rates are subject to change and could impact multi-year projections**

2025-26 General Fund Revenues

Description	Unrestricted General Fund	Restricted General Fund	Total General Fund
LCFF Sources	$ 10,335,281	$ -	$ 10,335,281
Federal Revenue	-	-	$ -
State Revenue	153,926	1,284,826	$ 1,438,752
Other Local Revenue	100,000	-	$ 100,000
TOTAL REVENUES	$ 10,589,207	$ 1,284,826	$ 11,874,033

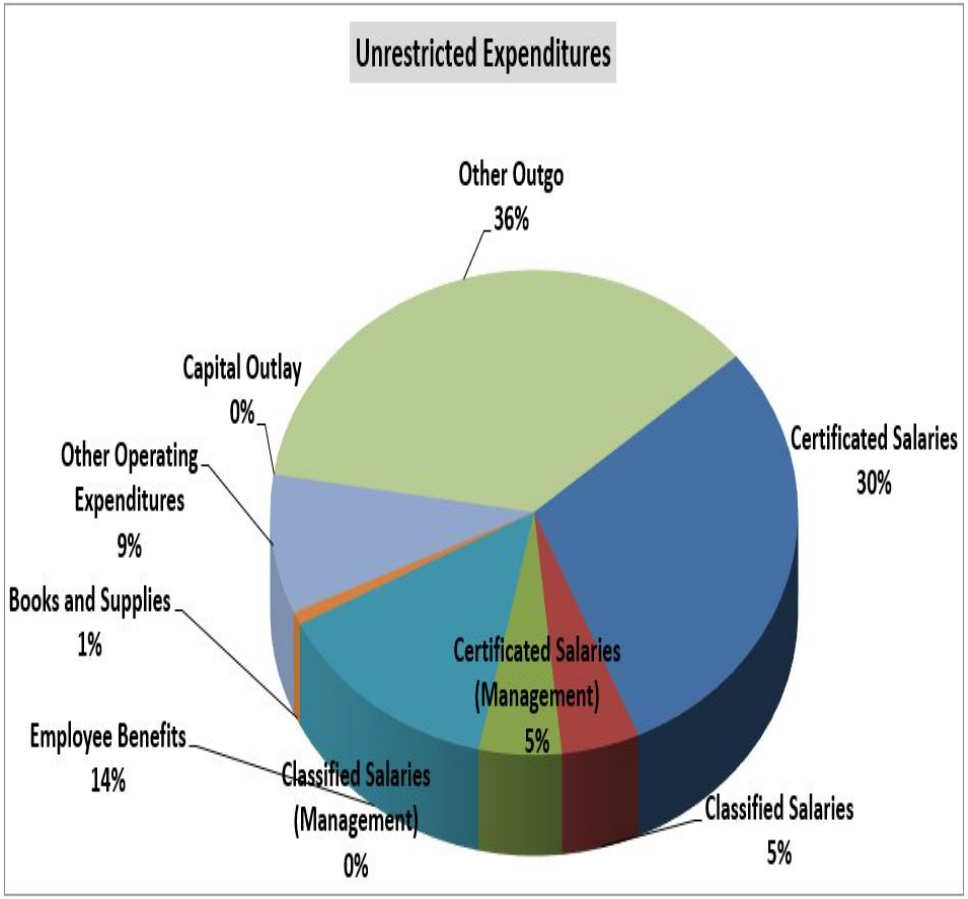




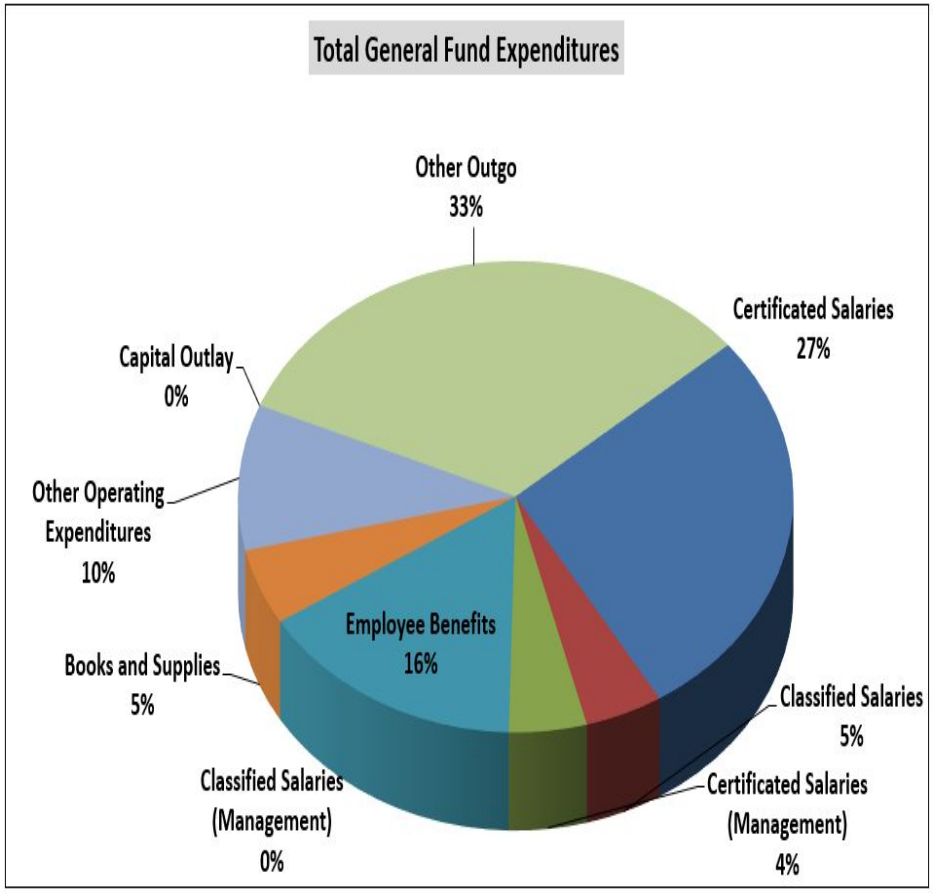
2025-26 General Fund Expenditures

Description	Unrestricted General Fund	Restricted General Fund	Total General Fund	Percentage of Total General Fund
Certificated Salaries	$ 4,280,669	$ 147,622	$ 4,428,291	27.5%
Classified Salaries	688,769	42,633	731,402	4.5%
Certificated Salaries (Management)	729,060	-	729,060	4.5%
Classified Salaries (Management)	-	-	-	0.0%
Employee Benefits	2,018,881	514,773	2,533,654	15.7%
Books and Supplies	122,455	717,376	839,831	5.2%
Other Operating Expenditures	1,339,439	274,833	1,614,272	10.0%
Capital Outlay	-	-	-	0.0%
Other Outgo	5,254,900	-	5,254,900	32.6%
TOTAL	$ 14,434,173	$ 1,697,237	$ 16,131,410	100.00%

General Fund Expenditures
Unrestricted & Total General Fund



82% Staffing Costs



76% Staffing Costs

2025-26 General Fund Summary

Description	Unrestricted General Fund	Restricted General Fund	Total General Fund
Total Revenues	$ 10,589,207	$ 1,284,826	$ 11,874,033
Total Expenditures	14,434,173	1,697,237	$ 16,131,410
Surplus/Deficit	$ (3,844,966)	$ (412,411)	$ (4,257,377)

Resource	Type of Funds	Duration of Funds	Revenue	Expenditure	Surplus/Deficit
0000 - Undesignated	Unrestricted	On-going	$ 7,834,628	$ 11,582,198	$ (3,747,570)
1100 - State Lottery	Unrestricted	On-going	$ 126,720	$ 224,116	$ (97,396)
1400 - Education Protection Account (EPA)	Unrestricted	On-going	$ 2,627,859	$ 2,627,859	$ -
2600 - Expanding Learning Opportunity (LEAP)	Restricted	On-going	$ 217,836	$ 291,711	$ (73,875)
6019 - Student Support & PD Disc BG	Restricted	One-time	$ 224,119	$ 224,119	$ -
6266 - Educator Effectiveness	Restricted	Ends 6/30/26	$ -	$ 25,482	$ (25,482)
6300 - Lottery Instructional	Restricted	On-going	$ 163,729	$ 63,700	$ 100,029
6546 - State Mental Health Services	Restricted	On-going	$ 60,754	$ 114,212	$ (53,458)
6762 - Arts & Music Block Grant	Restricted	Ends 6/30/26	$ -	$ 58,374	$ (58,374)
6770 - Arts & Music in Schools (Prop 28)	Restricted	On-going	$ 133,762	$ 132,556	$ 1,206
7412 - A-G Access/Success Grant	Restricted	Ends 6/30/26	$ -	$ 66,459	$ (66,459)
7435 - Learning Recovery Emergency Block Grant	Restricted	Ends 6/30/28	$ 44,634	$ 273,440	$ (228,806)
7690 - STRS on Behalf	Restricted	On-going	$ 439,992	$ 439,992	$ -
7810 - Other State	Restricted	One-time	$ -	$ 7,192	$ (7,192)
9449 - Library Fees	Restricted	On-going	$ -	$ -	$ -
TOTAL			*$ 11,874,033*	*$ 16,131,410*	$ (4,257,377)

As shown above, the negative variances are due to spending down prior year's one-time restricted grant allocations and $5 million transfer out for construction project

QUESTIONS