



TO: Governing Board

DATE: December 15, 2025

FROM: Tammy Stanton, Chief Financial Officer

SUBJECT: APPROVAL – 2025-26 First Interim Report and Budget

Please find the Granada Hills Charter (GHC) 2025-26 First Interim Financial Report. California Education Code Section 47604.33 requires charter schools to file interim financial reports twice a year. The first interim report covers the financial and budgetary status for the period ending October 31st. The second interim report covers the period ending January 31st.

Staff recommends the Governing Board approve the 2025-26 First Interim Financial Report and Budget revision, as presented.

The GHC First Interim Financial Report reflects all changes since the Preliminary Adopted Budget approved by the Governing Board in June 2025. The First Interim Financial Report – Form 62, was prepared using the California Department of Education’s Standardized Account Code Structure (SACS) Financial Reporting Software as requested by the chartering authority, Los Angeles Unified School District (LAUSD). The First Interim report does not include Fund 64 – 170781 Devonshire LLC. In addition, you will find the 2025-26 GHC Consolidated Multi-Year Budget detailing all funds including Fund 64 -LLC.

Summary of Financial Changes by Fund: The information below reflects changes from the Adopted Budget by Fund.

Charter School Fund (62)

Fund 62 is the school’s primary operating fund. As a result of the changes noted below, the projected ending fund balance as of June 30, 2026, the projected ending fund balance decreases by (\$1.4M) as GHC spends down carry-over of prior-year restricted grant awards and addresses rising operating costs.

Revenues: Total revenue projections have increased \$3.3M or 3.24%:

- There were no changes to the to the LCFF COLA rate as the final 2025-26 State budget assumes the preliminary COLA rate of 2.3%.
- Local Control Funding Formula (LCFF) – The first interim projection assumes increased LCFF revenue by \$775K or 1% due to adjusting the projected 2025-26 enrollment by 50 students. Period 2 (P2) projected enrollment and corresponding ADA Reference table below.

| Attendance Analysis | Month 4 Actuals | Preliminary Budget | P2 Projection | P2 Variance (B/W) |
|---------------------|-----------------|--------------------|---------------|-------------------|
| Enrollment | 6,124 | 6,035 | 6,085 | 50 |
| ADA | 5,863.92 | 5,733.25 | 5,780.75 | 47.50 |

- Federal Revenue – Increased by \$127K or 3%
 - The increase reflects increased funding adjustments in Title I, Title II, Title IV.

- Other State Revenue – Increased by \$2.2M or 18%
 - The increase reflects increased funding to all per pupil categories calculated by the increased P2 ADA rate.
 - *Student Support and Professional Development Block Grant*, One-time \$1.7M state discretionary block grant to “address rising costs” and fund specified state priorities.

- Other Local Revenue – Decreased by \$189K or 3%
 - Increased contributions from the TK8 and High School PTSA Groups totaling \$33K.
 - Increased SELPA SpED local contributions calculated by the increased P2 ADA rate.

Expenditures: Overall, total projected expenditures have increased by \$1.7M or 1.5%

- Salaries - Based on current encumbrances and actuals to date, both certificated and classified salary projections have been adjusted:
 - Certificated Salaries increased \$226K or 1%
 - Classified Salaries decreased (\$443K) or (4%)

- Benefits increased by \$642K or 3%
 - Projection continues to assume the statutory benefits rate for STRS 19.10% and PERS 27.05% and increased health and welfare benefit increase effective January 2026 through June 2026 of ~\$380K.
 - The STRS Behalf contribution was increased from \$2.7M to \$2.9M per the state rate calculation published for the prior-year.

- Books and Supplies – Increased \$546K or 12%
 - AP Test costs of \$400K not captured in the preliminary budget.
 - Instructional materials increase of \$155K.

- Services and Other Operating – Increased \$2.1M or 11%
 - Operating costs have continued to rise due to higher utility rates, fuel prices, supplier charges, and inflation-driven adjustments. These increases affect essential services, maintenance, transportation, and contracted vendors, resulting in overall higher expenditures across operations. The First Interim budget revision assumes the following increased costs:

- Supplies \$555K or 12% (AP Exam Fees and Instructional Materials)
- Operating \$2M or 10% (General Liability Insurance \$400K, Utilities \$200K, Professional Development \$165K, SpEd Service Providers \$600K, Repairs & Maintenance \$295K, Substitute Coverage \$340K)

Facility Rental Fund (63)

Fund 63 accounts for the revenues and expenses relating to GHC facilities rentals. No budget changes to report.

Devonshire LLC (64)

Fund 64 is not included in the First Interim Report, by request of LAUSD the charter school authority, and is used to account for the Devonshire property purchase and all financial activities of school's related party, 17081 Devonshire LLC. No budget changes to report.

Associated Student Body – ASB (65)

Fund 65 is used to account for the financial activity of the school's ASB. No budget changes to report.

cc: Brian Bauer, Chief Executive Officer/Superintendent

Approved by the GHC Governing Board December 15, 2025

David Bensinger

Board Secretary

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|---------------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| A. REVENUES | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 77,558,349.00 | 77,558,349.00 | 19,965,492.00 | 78,313,936.00 | 755,587.00 | 1.0% |
| 2) Federal Revenue | | 8100-8299 | 4,891,688.00 | 4,891,688.00 | 932,942.02 | 5,028,988.00 | 137,300.00 | 2.8% |
| 3) Other State Revenue | | 8300-8599 | 12,003,520.00 | 12,003,520.00 | 2,823,325.78 | 14,215,565.00 | 2,212,045.00 | 18.4% |
| 4) Other Local Revenue | | 8600-8799 | 7,181,702.00 | 7,181,702.00 | 2,445,088.06 | 7,371,199.00 | 189,497.00 | 2.6% |
| 5) TOTAL, REVENUES | | | 101,635,259.00 | 101,635,259.00 | 26,166,847.86 | 104,929,688.00 | | |
| B. EXPENSES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 39,184,461.13 | 39,184,461.13 | 7,992,779.74 | 39,410,577.81 | (226,116.68) | -0.6% |
| 2) Classified Salaries | | 2000-2999 | 10,896,734.21 | 10,896,734.21 | 2,957,055.79 | 10,452,994.93 | 443,739.28 | 4.1% |
| 3) Employee Benefits | | 3000-3999 | 23,970,360.75 | 23,970,360.75 | 4,645,554.46 | 24,612,629.97 | (642,269.22) | -2.7% |
| 4) Books and Supplies | | 4000-4999 | 4,492,853.00 | 4,492,853.00 | 1,686,981.62 | 5,038,393.00 | (545,540.00) | -12.1% |
| 5) Services and Other Operating Expenses | | 5000-5999 | 19,487,023.00 | 19,487,023.00 | 7,647,251.62 | 21,565,969.00 | (2,078,946.00) | -10.7% |
| 6) Depreciation and Amortization | | 6000-6999 | 3,689,844.72 | 3,689,844.72 | 0.00 | 3,089,844.72 | 600,000.00 | 16.3% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299,7400-7499 | 2,103,366.00 | 2,103,366.00 | 519,586.00 | 2,139,840.00 | (36,474.00) | -1.7% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENSES | | | 103,824,642.81 | 103,824,642.81 | 25,449,209.23 | 106,310,249.43 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (2,189,383.81) | (2,189,383.81) | 717,638.63 | (1,380,561.43) | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.00 | 0.00 | | |
| E. NET INCREASE (DECREASE) IN NET POSITION (C + D4) | | | (2,189,383.81) | (2,189,383.81) | 717,638.63 | (1,380,561.43) | | |
| F. NET POSITION | | | | | | | | |
| 1) Beginning Net Position | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 44,755,094.80 | 44,755,094.80 | | 44,755,094.80 | 0.00 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 44,755,094.80 | 44,755,094.80 | | 44,755,094.80 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Net Position (F1c + F1d) | | | 44,755,094.80 | 44,755,094.80 | | 44,755,094.80 | | |
| 2) Ending Net Position, June 30 (E + F1e) | | | 42,565,710.99 | 42,565,710.99 | | 43,374,533.37 | | |
| Components of Ending Net Position | | | | | | | | |
| a) Net Investment in Capital Assets | | 9796 | 3,068,517.38 | 3,068,517.38 | | 3,068,517.38 | | |
| b) Restricted Net Position | | 9797 | 4,653,177.95 | 4,653,177.95 | | 2,962,803.95 | | |
| c) Unrestricted Net Position | | 9790 | 34,844,015.66 | 34,844,015.66 | | 37,343,212.04 | | |
| LCFF SOURCES | | | | | | | | |
| Principal Apportionment | | | | | | | | |
| State Aid - Current Year | | 8011 | 41,817,939.00 | 41,817,939.00 | 9,635,351.00 | 37,404,451.00 | (4,413,488.00) | -10.6% |
| Education Protection Account State Aid - Current Year | | 8012 | 13,823,629.00 | 13,823,629.00 | 4,184,552.00 | 17,272,604.00 | 3,448,975.00 | 24.9% |
| State Aid - Prior Years | | 8019 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| LCFF Transfers | | | | | | | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|--|--------------|----------------------|-------------------------------------|----------------------|---------------------------|----------------------------|-------------------------|
| Unrestricted LCFF Transfers - Current Year | 0000 | 8091 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other LCFF Transfers - Current Year | All Other | 8091 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers to Charter Schools in Lieu of Property Taxes | | 8096 | 21,916,781.00 | 21,916,781.00 | 6,145,589.00 | 23,636,881.00 | 1,720,100.00 | 7.8% |
| Property Taxes Transfers | | 8097 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| LCFF Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, LCFF SOURCES | | | 77,558,349.00 | 77,558,349.00 | 19,965,492.00 | 78,313,936.00 | 755,587.00 | 1.0% |
| FEDERAL REVENUE | | | | | | | | |
| Maintenance and Operations | | 8110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education Entitlement | | 8181 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education Discretionary Grants | | 8182 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Child Nutrition Programs | | 8220 | 1,660,000.00 | 1,660,000.00 | 250,125.02 | 1,660,000.00 | 0.00 | 0.0% |
| Donated Food Commodities | | 8221 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Contracts Between LEAs | | 8285 | 1,442,323.00 | 1,442,323.00 | 342,737.00 | 1,461,314.00 | 18,991.00 | 1.3% |
| Title I, Part A, Basic | 3010 | 8290 | 999,667.00 | 999,667.00 | 276,788.00 | 1,107,153.00 | 107,486.00 | 10.8% |
| Title I, Part D, Local Delinquent Programs | 3025 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Title II, Part A, Supporting Effective Instruction | 4035 | 8290 | 166,295.00 | 166,295.00 | 41,020.00 | 164,079.00 | (2,216.00) | -1.3% |
| Title III, Immigrant Student Program | 4201 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Title III, English Learner Program | 4203 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Public Charter Schools Grant Program (PCSGP) | 4610 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Every Student Succeeds Act | 3040, 3060, 3061, 3150, 3155, 3182, 4037, 4124, 4126, 4127, 5630 | 8290 | 317,824.00 | 317,824.00 | 22,272.00 | 330,863.00 | 13,039.00 | 4.1% |
| Career and Technical Education | 3500-3599 | 8290 | 135,511.00 | 135,511.00 | 0.00 | 135,511.00 | 0.00 | 0.0% |
| All Other Federal Revenue | All Other | 8290 | 170,068.00 | 170,068.00 | 0.00 | 170,068.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 4,891,688.00 | 4,891,688.00 | 932,942.02 | 5,028,988.00 | 137,300.00 | 2.8% |
| OTHER STATE REVENUE | | | | | | | | |
| Other State Apportionments | | | | | | | | |
| Special Education Master Plan | | | | | | | | |
| Current Year | 6500 | 8311 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prior Years | 6500 | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Current Year | All Other | 8311 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Prior Years | All Other | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Child Nutrition Programs | | 8520 | 2,340,000.00 | 2,340,000.00 | 251,295.30 | 2,340,000.00 | 0.00 | 0.0% |
| Mandated Costs Reimbursements | | 8550 | 276,023.00 | 276,023.00 | 0.00 | 276,694.00 | 671.00 | 0.2% |
| Lottery - Unrestricted and Instructional Materials | | 8560 | 2,031,283.00 | 2,031,283.00 | 122,989.10 | 2,154,273.00 | 122,990.00 | 6.1% |
| Expanded Learning Opportunities Program (ELO-P) | 2600 | 8590 | 786,562.00 | 786,562.00 | 170,940.00 | 610,501.00 | (176,061.00) | -22.4% |
| After School Education and Safety (ASES) | 6010 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Charter School Facility Grant | 6030 | 8590 | 2,005,341.00 | 2,005,341.00 | 0.00 | 2,005,341.00 | 0.00 | 0.0% |
| Drug/Alcohol/Tobacco Funds | 6690, 6695 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| California Clean Energy Jobs Act | 6230 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Career Technical Education Incentive Grant Program | 6387 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Arts and Music in Schools (Prop 28) | 6770 | 8590 | 881,655.00 | 881,655.00 | 272,066.00 | 971,663.00 | 90,008.00 | 10.2% |
| Specialized Secondary | 7370 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|-----------------------|-------------------------------------|----------------------|---------------------------|----------------------------|-------------------------|
| All Other State Revenue | All Other | 8590 | 3,682,656.00 | 3,682,656.00 | 2,006,035.38 | 5,857,093.00 | 2,174,437.00 | 59.0% |
| TOTAL, OTHER STATE REVENUE | | | 12,003,520.00 | 12,003,520.00 | 2,823,325.78 | 14,215,565.00 | 2,212,045.00 | 18.4% |
| OTHER LOCAL REVENUE | | | | | | | | |
| Sales | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sale of Publications | | 8632 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 120,000.00 | 120,000.00 | 37,287.45 | 120,000.00 | 0.00 | 0.0% |
| All Other Sales | | 8639 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 78,330.00 | 78,330.00 | 9,304.50 | 78,330.00 | 0.00 | 0.0% |
| Interest | | 8660 | 480,000.00 | 480,000.00 | 18,920.00 | 480,000.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 812,868.74 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | | | | |
| Child Development Parent Fees | | 8673 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transportation Fees From Individuals | | 8675 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Services | | 8677 | 5,304,372.00 | 5,304,372.00 | 1,289,110.00 | 5,528,869.00 | 224,497.00 | 4.2% |
| All Other Fees and Contracts | | 8689 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | | | | |
| All Other Local Revenue | | 8699 | 1,199,000.00 | 1,199,000.00 | 277,597.37 | 1,164,000.00 | (35,000.00) | -2.9% |
| Tuition | | 8710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In | | 8781-8783 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Apportionments | | | | | | | | |
| Special Education SELPA Transfers | | | | | | | | |
| From Districts or Charter Schools | 6500 | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | 6500 | 8792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From JPAs | 6500 | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Transfers of Apportionments | | | | | | | | |
| From Districts or Charter Schools | All Other | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | All Other | 8792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From JPAs | All Other | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 7,181,702.00 | 7,181,702.00 | 2,445,088.06 | 7,371,199.00 | 189,497.00 | 2.6% |
| TOTAL, REVENUES | | | 101,635,259.00 | 101,635,259.00 | 26,166,847.86 | 104,929,688.00 | | |
| CERTIFICATED SALARIES | | | | | | | | |
| Certificated Teachers' Salaries | | 1100 | 29,717,681.52 | 29,717,681.52 | 5,576,474.16 | 29,943,798.20 | (226,116.68) | -0.8% |
| Certificated Pupil Support Salaries | | 1200 | 5,543,943.89 | 5,543,943.89 | 1,276,657.30 | 5,543,943.89 | 0.00 | 0.0% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 3,922,835.72 | 3,922,835.72 | 1,131,833.88 | 3,922,835.72 | 0.00 | 0.0% |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 7,814.40 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 39,184,461.13 | 39,184,461.13 | 7,992,779.74 | 39,410,577.81 | (226,116.68) | -0.6% |
| CLASSIFIED SALARIES | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 2,945,575.98 | 2,945,575.98 | 675,938.88 | 2,945,575.98 | 0.00 | 0.0% |
| Classified Support Salaries | | 2200 | 3,386,363.85 | 3,386,363.85 | 928,234.87 | 2,942,624.57 | 443,739.28 | 13.1% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 1,447,348.00 | 1,447,348.00 | 436,675.17 | 1,447,348.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 2,711,819.53 | 2,711,819.53 | 808,777.05 | 2,711,819.53 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 405,626.85 | 405,626.85 | 107,429.82 | 405,626.85 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 10,896,734.21 | 10,896,734.21 | 2,957,055.79 | 10,452,994.93 | 443,739.28 | 4.1% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 9,526,651.02 | 9,526,651.02 | 1,441,693.23 | 9,792,039.02 | (265,388.00) | -2.8% |
| PERS | | 3201-3202 | 2,791,753.88 | 2,791,753.88 | 759,757.47 | 2,791,753.88 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 1,420,249.40 | 1,420,249.40 | 353,638.98 | 1,420,249.40 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|----------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| Health and Welfare Benefits | | 3401-3402 | 9,739,873.39 | 9,739,873.39 | 1,974,928.63 | 10,116,754.61 | (376,881.22) | -3.9% |
| Unemployment Insurance | | 3501-3502 | 0.00 | 0.00 | 5,415.91 | 0.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 491,833.06 | 491,833.06 | 110,120.24 | 491,833.06 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 23,970,360.75 | 23,970,360.75 | 4,645,554.46 | 24,612,629.97 | (642,269.22) | -2.7% |
| BOOKS AND SUPPLIES | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 14,000.00 | 14,000.00 | 27,957.53 | 30,000.00 | (16,000.00) | -114.3% |
| Books and Other Reference Materials | | 4200 | 72,161.00 | 72,161.00 | 121,012.64 | 160,546.00 | (88,385.00) | -122.5% |
| Materials and Supplies | | 4300 | 2,380,692.00 | 2,380,692.00 | 808,472.62 | 2,722,847.00 | (342,155.00) | -14.4% |
| Noncapitalized Equipment | | 4400 | 226,000.00 | 226,000.00 | 260,715.26 | 286,000.00 | (60,000.00) | -26.5% |
| Food | | 4700 | 1,800,000.00 | 1,800,000.00 | 468,823.57 | 1,839,000.00 | (39,000.00) | -2.2% |
| TOTAL, BOOKS AND SUPPLIES | | | 4,492,853.00 | 4,492,853.00 | 1,686,981.62 | 5,038,393.00 | (545,540.00) | -12.1% |
| SERVICES AND OTHER OPERATING EXPENSES | | | | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 48,581.46 | 200,000.00 | (200,000.00) | New |
| Travel and Conferences | | 5200 | 22,029.00 | 22,029.00 | 24,765.37 | 158,138.00 | (136,109.00) | -617.9% |
| Dues and Memberships | | 5300 | 2,624,877.00 | 2,624,877.00 | 2,393,791.28 | 2,552,458.00 | 72,419.00 | 2.8% |
| Insurance | | 5400-5450 | 663,000.00 | 663,000.00 | 1,048,197.30 | 1,097,311.00 | (434,311.00) | -65.5% |
| Operations and Housekeeping Services | | 5500 | 1,010,000.00 | 1,010,000.00 | 135,429.39 | 1,365,000.00 | (355,000.00) | -35.1% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 5,929,250.00 | 5,929,250.00 | 1,651,051.82 | 5,984,650.00 | (55,400.00) | -0.9% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 9,182,867.00 | 9,182,867.00 | 2,290,328.16 | 10,153,412.00 | (970,545.00) | -10.6% |
| Communications | | 5900 | 55,000.00 | 55,000.00 | 55,106.84 | 55,000.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENSES | | | 19,487,023.00 | 19,487,023.00 | 7,647,251.62 | 21,565,969.00 | (2,078,946.00) | -10.7% |
| DEPRECIATION AND AMORTIZATION | | | | | | | | |
| Depreciation Expense | | 6900 | 3,689,844.72 | 3,689,844.72 | 0.00 | 3,089,844.72 | 600,000.00 | 16.3% |
| Amortization Expense—Lease Assets | | 6910 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Amortization Expense—Subscription Assets | | 6920 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, DEPRECIATION AND AMORTIZATION | | | 3,689,844.72 | 3,689,844.72 | 0.00 | 3,089,844.72 | 600,000.00 | 16.3% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | |
| Tuition | | | | | | | | |
| Tuition for Instruction Under Interdistrict Attendance Agreements | | 7110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Tuition, Excess Costs, and/or Deficit Payments | | | | | | | | |
| Payments to Districts or Charter Schools | | 7141 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Payments to County Offices | | 7142 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Payments to JPAs | | 7143 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Transfers Out | | | | | | | | |
| All Other Transfers | | 7281-7283 | 2,103,366.00 | 2,103,366.00 | 519,586.00 | 2,139,840.00 | (36,474.00) | -1.7% |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 2,103,366.00 | 2,103,366.00 | 519,586.00 | 2,139,840.00 | (36,474.00) | -1.7% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | | | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| Transfers of Indirect Costs | | 7310 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Indirect Costs - Interfund | | 7350 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENSES | | | 103,824,642.81 | 103,824,642.81 | 25,449,209.23 | 106,310,249.43 | | |
| INTERFUND TRANSFERS | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | | | | |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | | | | |
| SOURCES | | | | | | | | |
| Other Sources | | | | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| USES | | | | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES | | | | | | | | |
| (a - b + c - d + e) | | | 0.00 | 0.00 | 0.00 | 0.00 | | |

| Resource | Description | 2025-26 Projected Totals |
|--------------------------------|--|-----------------------------|
| 2600 | Expanded Learning Opportunities Program | 452,823.00 |
| 5310 | Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students) | 1,150,439.55 |
| 6770 | Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28) | 773,243.58 |
| 7339 | Dual Enrollment Opportunities | 86,767.23 |
| 9010 | Other Restricted Local | 499,530.59 |
| Total, Restricted Net Position | | 2,962,803.95 |

Charter Number:

0572

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):

2025-26 CHARTER SCHOOL INTERIM REPORT: This report is hereby filed by the charter school pursuant to Education Code Section 47604.33(a).

Signed: Tammy Stanton

Date: 11/17/25

Charter School Official

(Original signature required)

Printed Name: Tammy Stanton

Title: CFO

For additional information on the interim report, please contact:

Charter School Contact:

Tammy Stanton

Name

CFO

Title

(818) 360-2361 X457

Telephone

Tammy.Stanton@ghctk12.com

E-mail Address



**2025-26 Budget Revision
MULTI-YEAR FINANCIAL PROJECTIONS
ALL FUNDS COMBINED**

| | First Interim | | | | | | |
|---------------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|----------|
| | 2023-24 | 2024-25 | Revision | 2025- | 2026-27 | 2027-28 | 2028-29 |
| | Audited Actuals | Unaudited Actuals | 26 | | | | |
| Total Enrollment | 6,000 | 5,887 | 6,085 | 6,160 | 6,160 | 6,160 | 6,160 |
| ADA | 5,700.00 | 5,592.65 | 5,780.75 | 5,852.00 | 5,852.00 | 5,852.00 | 5,852.00 |
| ADA % | 95% | 95% | 95% | 95% | 95% | 95% | 95% |
| Statutory COLA | 8.13% | 1.07% | 2.30% | 3.02% | 3.42% | 3.42% | 3.31% |
| REVENUES | | | | | | | |
| | COMBINED FUNDS | | | | | | |
| 1) LCFF Sources | 74,964,100 | 73,938,180 | 78,313,936 | 81,591,789 | 84,339,915 | 87,093,211 | |
| 2) Federal Revenues | 8,360,490 | 5,338,178 | 5,028,988 | 5,030,340 | 5,054,577 | 5,350,245 | |
| 3) Other State Revenues | 11,454,270 | 11,839,747 | 14,215,565 | 11,824,007 | 11,791,151 | 11,807,414 | |
| 4) Other Local Revenues | 12,920,498 | 12,481,158 | 12,725,199 | 12,499,026 | 12,840,929 | 13,106,946 | |
| 5) TOTAL REVENUES | \$ 107,699,358 | \$ 103,597,263 | \$ 110,283,689 | \$ 110,945,162 | \$ 114,026,572 | \$ 117,357,815 | |
| EXPENDITURES | | | | | | | |
| 1) Certificated Salaries | 37,158,047 | 38,794,222 | 39,410,578 | 41,712,979 | 41,926,582 | 42,756,811 | |
| 2) Classified Salaries | 10,223,493 | 10,992,062 | 10,452,995 | 11,515,467 | 11,574,435 | 11,803,632 | |
| 3) Employee Benefits | 22,609,938 | 23,285,117 | 24,612,630 | 26,596,501 | 26,732,696 | 28,585,457 | |
| 4) Books & Supplies | 7,586,974 | 5,236,705 | 5,038,393 | 4,562,256 | 4,613,857 | 4,685,857 | |
| 5) Services, Other Expenses | 20,391,168 | 23,593,681 | 21,566,969 | 22,186,216 | 22,362,144 | 22,488,177 | |
| Direct Cost Transfers | - | - | - | - | - | - | |
| 6) Capital Outlay | 2,300,717 | 2,012,590 | 5,201,907 | 2,989,615 | 2,951,036 | 2,911,585 | |
| 7) Other Outgo | 3,732,577 | 4,139,959 | 7,493,840 | 7,637,239 | 7,685,693 | 7,714,915 | |
| 8) Direct/Indirect Costs | - | - | - | - | - | - | |
| 9) TOTAL EXPENDITURES | \$ 104,002,914 | \$ 108,054,337 | \$ 113,777,311 | \$ 117,200,272 | \$ 117,846,443 | \$ 120,946,434 | |
| EXCESS (DEFICIENCY) OF REV/EXP | \$ 3,696,445 | \$ (4,457,074) | \$ (3,493,623) | \$ (6,255,110) | \$ (3,819,871) | \$ (3,588,618) | |
| CHANGE IN NET POSITION | 3,696,445 | (4,457,074) | (3,493,623) | (6,255,110) | (3,819,871) | (3,588,618) | |
| 2) Ending Balance, June 30 | \$ 53,404,890 | \$ 49,513,641 | \$ 45,119,947 | \$ 38,864,836 | \$ 35,044,965 | \$ 31,456,347 | |

| Coverage Ratio | 2023-24 | 2024-25 | 2025-26 | 2026-27 | 2027-28 | 2028-29 |
|---|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Net Income | 3,696,445 | (4,457,074) | (3,493,623) | (6,255,110) | (3,819,871) | (3,588,618) |
| Plus: Depreciation | 2,300,717 | 2,012,590 | 5,201,907 | 2,989,615 | 2,951,036 | 2,911,585 |
| Plus: Interest | 2,834,250 | 3,906,064 | 4,069,000 | 4,015,300 | 3,959,500 | 3,901,350 |
| Available for Debt Service | \$ 8,831,412 | \$ 1,461,580 | \$ 5,777,284 | \$ 749,805 | \$ 3,090,665 | \$ 3,224,317 |
| Series 2024 P&I - Phase 3 Project | - | 1,291,914 | 1,540,250 | 1,538,750 | 1,541,750 | 1,539,000 |
| Series 2021A & 2021B P&I | 837,500 | 833,800 | 835,800 | 837,200 | 833,000 | 833,400 |
| Series 2019 P&I | 2,976,750 | 2,975,350 | 2,977,950 | 2,974,350 | 2,974,750 | 2,978,950 |
| Total Debt Service | \$ 3,814,250 | \$ 5,101,064 | \$ 5,354,000 | \$ 5,350,300 | \$ 5,349,500 | \$ 5,351,350 |
| Debt Service Coverage Ratio | 2.32 | 0.29 | 1.08 | 0.14 | 0.58 | 0.60 |
| <i>Projected Cash Balance as of June 30</i> | <i>\$ 36,562,331</i> | <i>\$ 26,747,274</i> | <i>\$ 27,029,944</i> | <i>\$ 26,263,907</i> | <i>\$ 27,055,942</i> | <i>\$ 27,096,485</i> |
| Consolidated Days Cash on Hand | 128 | 90 | 87 | 82 | 84 | 82 |

5% minimum cash reserve \$ 5,200,145.68 \$ 5,402,716.84 \$ 5,688,865.57 \$ 5,860,013.62 \$ 5,892,322.13 \$ 6,047,321.69



2025-26

| | | x | x | x | x | x | x | x | x | x | |
|--|-------------|---------------------------------|---------------------|----------------------|---------------------|---------------------|---------------------|-------------------|-------------------|-------------------|-------------------|
| | | FUND 62 - UNRESTRICTED PROGRAMS | | | | | | | | | |
| | | Unrestricted | Lottery | EPA | ELOP | Title I | SPED | DOR | Perkins | Title II | AHA |
| Account Codes | | 0000 | 1100 | 1400 | 2600 | 3010 | 3310 | 3410 | 3550 | 4035 | 4124 |
| A. REVENUES | | | | | | | | | | | |
| 1) LCFF Sources | 8010 - 8099 | 61,041,332 | - | 17,272,604 | | - | - | - | - | - | - |
| 2) Federal Revenues | 8100 - 8299 | - | - | - | | 1,107,153 | 1,461,314 | 170,068 | 135,511 | 164,079 | 241,775 |
| 3) Other State Revenues | 8300 - 8599 | 276,694 | 1,512,814 | - | 610,501 | - | - | - | - | - | - |
| 4) Other Local Revenues | 8600 - 8799 | 718,330 | - | - | | - | - | - | - | - | - |
| 5) TOTAL REVENUES | | \$ 62,036,356 | \$ 1,512,814 | \$ 17,272,604 | \$ 610,501 | \$ 1,107,153 | \$ 1,461,314 | \$ 170,068 | \$ 135,511 | \$ 164,079 | \$ 241,775 |
| B. EXPENDITURES | | | | | | | | | | | |
| 1) Certificated Salaries | 1000 - 1999 | 34,910,506 | - | - | | | | | | | |
| 2) Classified Salaries | 2000 - 2999 | 9,427,766 | - | - | | | | | | | |
| 3) Employee Benefits | 3000 - 3999 | 19,429,321 | - | - | | | | | | | 32,250 |
| 4) Books & Supplies | 4000 - 4999 | 723,214 | 666,168 | - | 281,000 | 3,000 | - | - | 103,000 | 134,079 | 19,600 |
| 5) Services, Other Expenses | 5000 - 5999 | 14,469,525 | 846,646 | - | 575,000 | | | | 23,059 | 30,000 | 75,366 |
| Direct Cost Transfers | 5710 | (26,467,894) | | 17,272,604 | 286,562 | 1,048,795 | 1,461,314 | 161,565 | 3,000 | | 114,559 |
| 6) Capital Outlay | 6000 - 6999 | 3,012,111 | - | - | | | | | | | |
| 7) Other Outgo | 7100 - 7299 | | | | | | | | | | |
| 7) Other Outgo | 7400 - 7499 | 775,584 | - | - | | | | | | | |
| 8) Indirect Cost Transfers | 7300 - 7399 | (122,153) | - | - | | 55,358 | | 8,503 | 6,452 | | |
| 9) TOTAL EXPENDITURES | | \$ 56,157,980 | \$ 1,512,814 | \$ 17,272,604 | \$ 1,142,562 | \$ 1,107,153 | \$ 1,461,314 | \$ 170,068 | \$ 135,511 | \$ 164,079 | \$ 241,775 |
| C. EXCESS (DEFICIENCY) OF REV/EXP | | \$ 5,878,376 | \$ - | \$ - | \$ (532,061) | \$ 0 | \$ - | \$ - | \$ - | \$ - | \$ - |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | | | | |
| a) Transfers In | 8910 - 8929 | - | - | - | | | | | | | |
| b) Transfers Out | 7610 - 7629 | - | - | - | | | | | | | |
| 2) Other Sources/Uses | | | | | | | | | | | |
| a) Sources | 8930 - 8979 | - | - | - | | | | | | | |
| b) Uses | 7630 - 7699 | - | - | - | | | | | | | |
| 3) Contributions | 8980 - 8999 | (8,241,050) | - | - | 984,884 | (0) | | | | | |
| 4) TOTAL OTHER FINANCING SOURCES/USES | | (8,241,050) | - | - | 984,884 | (0) | - | - | - | - | - |
| E. CHANGE IN NET POSITION | | \$ (2,362,674) | \$ - | \$ - | \$ 452,823 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| F. NET POSITION | | | | | | | | | | | |
| 1) Beginning Balance | | | | | | | | | | | |
| a) As of July 1, Unaudited | 9791 | \$ 49,513,641 | \$ - | \$ - | \$ 452,823 | \$ - | \$ - | \$ - | \$ - | \$ (0) | \$ - |
| b) Audit Adj/Restatement | 9793/9795 | - | - | - | - | - | - | - | - | - | - |
| c) As of July 1, UnAudited | | \$ 49,513,641 | \$ - | \$ - | \$ 452,823 | \$ - | \$ - | \$ - | \$ - | \$ (0) | \$ - |
| 2) Ending Balance, June 30 | | \$ 47,150,968 | \$ - | \$ - | \$ 452,823 | \$ - | \$ - | \$ - | \$ - | \$ (0) | \$ - |

| | X | X | X | X | X | X | X | X | X | X | X | X | X | X | X |
|-------------------------------|--------------|------------|----------------|--------------|------------|-----------|----------------|------------|------------|---------------------|--------------|-------------|--------------|------|---|
| FUND 62 - RESTRICTED PROGRAMS | | | | | | | | | | | | | | X | |
| | | | | | | | | | | | | | | | X |
| Title IV | Cafeteria | Snacks | SP Block Grant | SB740 | Lottery | CTEIG | SPED | COP STEPS | COP IMPACT | State Mental Health | Prop 28 | CCAP | A-G | | |
| 4127 | 5310 | 5320 | 6019 | 6030 | 6300 | 6387 | 6500 | 6501 | 6506 | 6546 | 6770 | 7339 | 7412 | | |
| - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| 89,088 | 1,560,000 | 100,000 | - | - | - | - | - | - | - | - | - | - | - | - | |
| - | 2,340,000 | - | 1,753,843 | 2,005,341 | 641,459 | 90,000 | - | - | - | 472,682 | 971,663 | - | - | - | |
| - | 120,000 | - | - | - | - | - | 5,359,969 | 168,900 | 45,000 | - | - | - | - | - | |
| \$ 89,088 | \$ 4,020,000 | \$ 100,000 | \$ 1,753,843 | \$ 2,005,341 | \$ 641,459 | \$ 90,000 | \$ 5,359,969 | \$ 168,900 | \$ 45,000 | \$ 472,682 | \$ 971,663 | \$ - | \$ - | \$ - | |
| - | - | - | - | - | - | - | 4,500,072 | - | - | - | - | - | - | - | |
| - | - | - | - | - | - | - | 1,025,229 | - | - | - | - | - | - | - | |
| - | - | - | - | - | - | - | 2,227,881 | - | - | - | - | - | - | - | |
| - | 1,739,000 | 100,000 | - | - | - | 90,000 | 50,000 | - | - | - | 48,583 | - | - | - | |
| - | 150,000 | - | - | - | 641,459 | - | 4,582,000 | - | 45,000 | 40,000 | - | 59,580 | - | - | |
| 89,088 | 1,595,408 | - | 1,753,843 | 2,005,341 | - | - | (1,461,314) | 168,900 | - | 432,682 | 922,594 | - | 148,000 | - | |
| - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| - | - | - | - | - | - | - | 1,364,256 | - | - | - | - | - | - | - | |
| - | - | - | - | - | - | - | - | - | - | - | 486 | - | - | - | |
| \$ 89,088 | \$ 3,484,408 | \$ 100,000 | \$ 1,753,843 | \$ 2,005,341 | \$ 641,459 | \$ 90,000 | \$ 12,288,124 | \$ 168,900 | \$ 45,000 | \$ 472,682 | \$ 971,663 | \$ 59,580 | \$ 148,000 | \$ - | |
| \$ - | \$ 535,592 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ (6,928,155) | \$ - | \$ - | \$ - | \$ 0 | \$ (59,580) | \$ (148,000) | \$ - | |
| - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| - | 535,592 | - | - | - | - | - | 6,928,155 | - | - | - | 0 | (59,580) | (148,000) | - | |
| - | 535,592 | - | - | - | - | - | 6,928,155 | - | - | - | 0 | (59,580) | (148,000) | - | |
| \$ - | \$ 535,592 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 0 | \$ (59,580) | \$ (148,000) | \$ - | |
| \$ - | \$ 3,437,708 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 758,859 | \$ - | \$ - | \$ 449,690 | \$ 1,209,146 | \$ 149,347 | \$ - | \$ - | |
| - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| \$ - | \$ 3,437,708 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 758,859 | \$ - | \$ - | \$ 449,690 | \$ 1,209,146 | \$ 149,347 | \$ - | \$ - | |
| \$ - | \$ 3,973,300 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 758,859 | \$ - | \$ - | \$ 449,690 | \$ 1,209,146 | \$ 89,767 | \$ - | \$ - | |

| | X | X | X | X | X | | | | | | | |
|--------------------------|----------------|----------|------------|----------|-----------------|--------------------|--------------------|--------------|----------------|----------------|----------------|-----------|
| Emergency Learning Block | STRS On-Behalf | QATAR | CYBHI | KOREAN | FUND 62 CHARTER | FUND 63 FACILITIES | FUND 64 DEVONSHIRE | FUND 65 ASB | UNRESTRICTED | RESTRICTED | COMBINED | |
| 7435 | 7690 | 9004 | 9006 | 9012 | TOTAL | TOTAL | TOTAL | TOTAL | TOTAL | TOTAL | TOTAL | TOTAL |
| - | - | - | - | - | 78,313,936 | - | - | - | 78,313,936 | - | 78,313,936 | - |
| - | - | - | - | - | 5,028,988 | - | - | - | - | 5,028,988 | 5,028,988 | 5,028,988 |
| 103,852 | 2,923,178 | - | 513,538 | - | 14,215,565 | - | - | - | 1,789,508 | 12,426,057 | 14,215,565 | - |
| - | - | 5,000 | - | 4,000 | 6,421,199 | 50,000 | 5,354,000 | 900,000 | 718,330 | 12,006,869 | 12,725,199 | - |
| \$ 103,852 | \$ 2,923,178 | \$ 5,000 | \$ 513,538 | \$ 4,000 | \$ 103,979,689 | \$ 50,000 | \$ 5,354,000 | \$ 900,000 | \$ 80,821,774 | \$ 29,461,915 | \$ 110,283,689 | - |
| - | - | - | - | - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | 39,410,578 | - | - | - | 34,910,506 | 4,500,072 | 39,410,578 | - |
| - | - | - | - | - | 10,452,995 | - | - | - | 9,427,766 | 1,025,229 | 10,452,995 | - |
| - | 2,923,178 | - | - | - | 24,612,630 | - | - | - | 19,429,321 | 5,183,309 | 24,612,630 | - |
| - | - | 3,066 | 73,683 | 4,000 | 4,038,393 | - | - | 1,000,000 | 1,389,382 | 3,649,011 | 5,038,393 | - |
| - | - | 1,934 | 27,400 | - | 21,566,969 | - | - | - | 15,316,171 | 6,250,798 | 21,566,969 | - |
| 103,852 | - | - | 361,101 | - | (0) | - | - | - | (9,195,290) | 9,195,290 | - | - |
| - | - | - | - | - | 3,012,111 | 77,734 | 2,112,062 | - | 3,012,111 | 2,189,796 | 5,201,907 | - |
| - | - | - | - | - | 2,139,840 | - | 5,354,000 | - | 775,584 | 6,718,256 | 7,493,840 | - |
| - | - | - | 51,354 | - | - | - | - | - | (122,153) | 122,153 | - | - |
| \$ 103,852 | \$ 2,923,178 | \$ 5,000 | \$ 513,538 | \$ 4,000 | \$ 105,233,515 | \$ 77,734 | \$ 7,466,062 | \$ 1,000,000 | \$ 74,943,398 | \$ 38,833,914 | \$ 113,777,311 | - |
| \$ 0 | \$ - | \$ - | \$ 0 | \$ - | \$ (1,253,827) | \$ (27,734) | \$ (2,112,062) | \$ (100,000) | \$ 5,878,376 | \$ (9,371,999) | \$ (3,493,623) | - |
| - | - | - | - | - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - | - | - | - | - |
| (0) | - | - | (0) | - | (0) | - | - | - | (8,241,050) | 7,256,166 | (984,884) | - |
| (0) | - | - | (0) | - | (0) | - | - | - | (8,241,050) | 7,256,166 | (984,884) | - |
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ (1,581,839) | \$ (27,734) | \$ (2,112,062) | \$ (100,000) | \$ (2,362,674) | \$ (1,458,961) | \$ (3,821,635) | - |
| - | - | - | - | - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - | - | - | - | - |
| \$ - | \$ - | \$ - | \$ - | \$ 1,332 | \$ 57,334,992 | \$ 1,257,456 | \$ (554,535) | \$ 600,673 | \$ 49,513,641 | \$ 8,672,121 | \$ 58,185,762 | - |
| - | - | - | - | - | - | - | - | - | - | - | - | - |
| \$ - | \$ - | \$ - | \$ - | \$ 1,332 | \$ 57,334,992 | \$ 1,257,456 | \$ (554,535) | \$ 600,673 | \$ 49,513,641 | \$ 8,672,121 | \$ 58,185,762 | - |
| - | - | - | - | - | - | - | - | - | - | - | - | - |
| \$ - | \$ - | \$ - | \$ - | \$ 1,332 | \$ 55,753,153 | \$ 1,229,722 | \$ (2,666,597) | \$ 500,673 | \$ 47,150,968 | \$ 7,361,160 | \$ 54,512,128 | - |

| | | | x | x | x | x | x | x | x | x | X | X | x | x | x | |
|--|----------------------|-------------------|-------------|--------------------|--------------------|--------------------|------------------|------------------|------------------|--------------------|--------------------|------------------|----------------|------------|----------------|--------------------|
| | 2025-26 | UNDEFINED | QSCB | BUSINESS | HR | ADMIN | REPRO | HEALTH | IB | ADA/DEANS | COUNSEL | CAREER | TESTING | PLD | ATH/ACT | |
| | Account Codes | 0 | 9 | 20 | 21 | 30 | 31 | 32 | 36 | 42 | 43 | 46 | 47 | 49 | 51 | |
| A. REVENUES | | | | | | | | | | | | | | | | |
| 1) LCFF Sources | 8010 - 8099 | 61,041,332 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 2) Federal Revenues | 8100 - 8299 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 3) Other State Revenues | 8300 - 8599 | 276,694 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 4) Other Local Revenues | 8600 - 8799 | 718,330 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 5) TOTAL REVENUES | | 62,036,356 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| B. EXPENDITURES | | | | | | | | | | | | | | | | |
| 1) Certificated Salaries | 1000 - 1999 | 10,324,184 | - | 596,660 | - | 1,546,788 | - | 536,734 | 95,428 | 565,401 | 1,147,694 | 304,489 | - | - | - | 325,000 |
| 2) Classified Salaries | 2000 - 2999 | 3,387,178 | - | 385,225 | 283,348 | 78,331 | 51,699 | 49,513 | 64,000 | 211,039 | 152,879 | 39,151 | - | - | - | 406,826 |
| 3) Employee Benefits | 3000 - 3999 | 8,821,035 | - | 127,553 | 111,931 | 494,690 | 16,959 | 170,877 | 81,119 | 276,459 | 451,115 | 122,454 | - | - | - | 217,652 |
| 4) Books & Supplies | 4000 - 4999 | (110,524) | - | 17,000 | 6,000 | 30,000 | 100,000 | 16,000 | - | 5,500 | 3,000 | 5,500 | - | - | - | 123,500 |
| 5) Services, Other Expenses | 5000 - 5999 | (171,226) | - | 8,290,095 | 915,130 | - | - | 100,000 | - | 52,000 | 91,500 | 70,000 | - | - | - | 327,750 |
| Direct Cost Transfers | 5710 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 6) Capital Outlay | 6000 - 6999 | 2,100,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 7) Other Outgo | 7100 - 7299 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 7400 - 7499 | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 8) Indirect Cost Transfers | 7300 - 7399 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 9) TOTAL EXPENDITURES | | 24,350,647 | - | 9,416,533 | 1,316,409 | 2,149,809 | 168,658 | 873,124 | 240,547 | 1,110,399 | 1,846,188 | 541,594 | - | - | - | 1,400,728 |
| C. EXCESS (DEFICIENCY) OF REV/EXP | | | | | | | | | | | | | | | | |
| | | 37,685,709 | - | (9,416,533) | (1,316,409) | (2,149,809) | (168,658) | (873,124) | (240,547) | (1,110,399) | (1,846,188) | (541,594) | - | - | - | (1,400,728) |

| x | x | x | x | X | x | X | X | X | x | X | X | X | x | x | x | x | x | x | x | |
|------------------|--------------------|------------------|------------------|-----------------|------------------|----------------|----------------|----------------|------------------|--------------------|--------------------|-----------------|------------------|------------------|------------------|--------------------|------------------|--------------------|--------------------|---|
| SECURITY/FAC | M&O | TECH | EDTECH | LIBRARY | SIS | COM: SS | COM: OPS | COM: C&I | PR | TK8 | IGRANADA | CTE-ENGINE | CTE-AUTO | CTE-FOOD | CTE-FIN | ENGLISH | EL | WLC | MATH | |
| 54 | 55 | 58 | 59 | 60 | 62 | 85 | 87 | 88 | 89 | 100 | 101 | 112 | 113 | 114 | 115 | 118 | 120 | 125 | 131 | |
| - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | 3,294 | 2,196 | - | 3,443,257 | 170,160 | 55,716 | 79,623 | 71,688 | 259,705 | 2,967,652 | 328,144 | 1,932,211 | 3,042,780 | |
| 518,020 | 1,167,284 | 258,031 | 350,625 | 43,014 | 351,136 | 2,364 | - | 2,634 | 179,518 | 450,411 | 737,026 | - | - | - | - | - | 11,924 | - | 165,551 | |
| 185,096 | 385,173 | 106,626 | 130,965 | 13,160 | 112,313 | 776 | 646 | 1,294 | 97,397 | 1,333,076 | 315,437 | 26,007 | 36,411 | 34,998 | 121,798 | 1,076,588 | 107,569 | 701,435 | 1,169,322 | |
| - | 245,000 | 21,000 | 175,000 | 500 | - | - | - | - | 5,000 | 4,000 | - | - | - | - | - | - | - | - | - | |
| - | 2,987,178 | 515,000 | 51,200 | - | 205,095 | - | - | - | 245,000 | 70,000 | - | - | - | - | - | 33,000 | - | - | - | |
| - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| 703,116 | 4,784,635 | 900,657 | 707,790 | 56,674 | 668,544 | 3,140 | 3,940 | 6,124 | 526,915 | 5,300,744 | 1,222,623 | 81,723 | 116,034 | 106,686 | 381,503 | 4,077,240 | 447,637 | 2,633,646 | 4,377,653 | |
| (703,116) | (4,784,635) | (900,657) | (707,790) | (56,674) | (668,544) | (3,140) | (3,940) | (6,124) | (526,915) | (5,300,744) | (1,222,623) | (81,723) | (116,034) | (106,686) | (381,503) | (4,077,240) | (447,637) | (2,633,646) | (4,377,653) | |

| X | X | X | X | X | X | X | X | X | X | X | | FUND 62 |
|--------------------|--------------------|--------------------|--------------------|------------------|------------------|-----------------|-----------------|------------------|------------------|----------|-----------|---------------------|
| VAPA | PE | SCIENCE | SOCIAL STUDIES | ACADECA | GRAD | SPEECH | ROBOTICS | POLICE | LAUSD XFR | COVERAGE | Bdgt Acct | CHARTER |
| 132 | 137 | 138 | 140 | 146 | 147 | 153 | 170 | 901 | 909 | 912 | 999 | TOTAL |
| - | - | - | - | - | - | - | - | - | - | - | - | 61,041,332 |
| - | - | - | - | - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - | - | - | - | 276,694 |
| - | - | - | - | - | - | - | - | - | - | - | - | 718,330 |
| - | - | - | - | - | - | - | - | - | - | - | - | 62,036,356 |
| - | - | - | - | - | - | - | - | - | - | - | - | - |
| 1,346,442 | 1,036,998 | 2,228,222 | 2,465,675 | 20,184 | - | 9,454 | 4,727 | - | - | - | - | 34,910,506 |
| 38,151 | - | 12,162 | - | 20,656 | - | 5,320 | 4,750 | - | - | - | - | 9,427,766 |
| 423,658 | 383,408 | 852,708 | 911,808 | 6,783 | - | 2,380 | 645 | - | - | - | - | 19,429,321 |
| 26,000 | 6,000 | - | - | 6,738 | 38,000 | - | - | - | - | - | - | 723,214 |
| 52,500 | - | - | 1,000 | 48,173 | 103,000 | 23,330 | 15,000 | 444,800 | - | - | - | 14,469,525 |
| - | - | - | - | - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - | - | - | - | 2,100,000 |
| - | - | - | - | - | - | - | - | - | 775,584 | - | - | 775,584 |
| - | - | - | - | - | - | - | - | - | - | - | - | - |
| 1,886,751 | 1,426,406 | 3,093,092 | 3,378,483 | 102,534 | 141,000 | 40,484 | 25,122 | 444,800 | 775,584 | - | - | 81,835,915 |
| - | - | - | - | - | - | - | - | - | - | - | - | - |
| (1,886,751) | (1,426,406) | (3,093,092) | (3,378,483) | (102,534) | (141,000) | (40,484) | (25,122) | (444,800) | (775,584) | - | - | (19,799,559) |