

CITY CENTER FOR COLLABORATIVE LEARNING

Financial Overview

February 19th 2026

Hello! My name is Jacob Yanez..

- *Little bit about me:*
 - New CSBM Client Lead for CCCL
 - Over 12 years as a charter school consultant.
 - Bond financing
 - Growth Planning
 - Turnaround services
 - Outsourced CFO, COO services
 - Fun Fact!
 - I am a life long (36 years) Arizona resident.
 - West Phoenix area.

Statement of Financial Position

CITY Center for Collaborative Learning

As of January 31, 2026

| Distribution account | TOTAL | | |
|---|------------------------|-----------------------------|---------------------|
| | As of January 31, 2026 | As of January 31, 2025 (PY) | \$ Change (PY) |
| Assets | | | |
| Current Assets | | | |
| Bank Accounts | | | |
| 1021 Checking-Pacific Premier | 448,121.12 | 531,500.96 | -83,379.84 |
| 1023 Savings-Pacific Premier | 102,196.56 | 78,019.00 | 24,177.56 |
| Total for Bank Accounts | \$550,317.68 | \$609,519.96 | -\$59,202.28 |
| Accounts Receivable | \$105,482.19 | \$24,725.07 | \$80,757.12 |
| Other Current Assets | \$167,080.53 | \$15,429.60 | \$151,650.93 |
| Total for Current Assets | \$822,880.40 | \$649,674.63 | \$173,205.77 |
| Fixed Assets | | | |
| 1500 Total Fixed Assets | \$2,931,702.13 | \$2,905,058.11 | \$26,644.02 |
| 1600 Accumulated Depreciation | -987,012.16 | -907,026.76 | -79,985.40 |
| Total for Fixed Assets | \$1,944,689.97 | \$1,998,031.35 | -\$53,341.38 |
| Total for Assets | \$2,767,570.37 | \$2,647,705.98 | \$119,864.39 |
| Liabilities and Equity | | | |
| Liabilities | | | |
| Current Liabilities | | | |
| Accounts Payable | \$98,416.82 | \$103,874.04 | -\$5,457.22 |
| Credit Cards | \$957.21 | \$380.93 | \$576.28 |
| Other Current Liabilities | \$193,644.94 | \$16,715.24 | \$176,929.70 |
| Total for Current Liabilities | \$293,018.97 | \$120,970.21 | \$172,048.76 |
| Long-term Liabilities | \$1,750,284.86 | \$1,748,872.18 | \$1,412.68 |
| Total for Liabilities | \$2,043,303.83 | \$1,869,842.39 | \$173,461.44 |
| Equity | \$724,266.54 | \$777,863.59 | -\$53,597.05 |
| Total for Liabilities and Equity | \$2,767,570.37 | \$2,647,705.98 | \$119,864.39 |

Statement of Activity YTD Comparison

CITY Center for Collaborative Learning

July, 2025-January, 2026

| Distribution account | TOTAL | | |
|------------------------------------|--------------------------|-------------------------------|-----------------|
| | Jul 1 2025 - Jan 31 2026 | Jul 1 2024 - Jan 31 2025 (PY) | \$ Change (PY) |
| Income | | | |
| 41000 Revenue From Local Sources | \$67,044 | \$97,223 | -\$30,178 |
| 43000 Revenue from State Sources | \$2,390,047 | \$2,263,151 | \$126,896 |
| 44000 Revenue from Federal Sources | \$106,873 | \$116,934 | -\$10,060 |
| Uncategorized Revenue | | 0 | 0 |
| Total for Income | \$2,563,964 | \$2,477,308 | \$86,657 |
| Cost of Goods Sold | | | |
| Gross Profit | \$2,563,964 | \$2,477,308 | \$86,657 |
| Expenses | | | |
| 61000 Salaries | \$1,340,069 | \$1,386,636 | -\$46,566 |
| 62000 Employee Benefits | \$362,591 | \$355,481 | \$7,110 |
| 636465 Purchased Services | \$515,423 | \$429,609 | \$85,814 |
| 66000 Supplies | \$97,983 | \$136,574 | -\$38,592 |
| 68000 Other Expenses | \$138,817 | \$127,217 | \$11,600 |
| Total for Expenses | \$2,454,882 | \$2,435,517 | \$19,366 |
| Net Operating Income | \$109,082 | \$41,791 | \$67,291 |
| Other Income | | \$1,500 | -\$1,500 |
| Other Expenses | \$39,175 | \$55,514 | -\$16,338 |
| Net Other Income | -\$39,175 | -\$54,014 | \$14,838 |
| Net Income | \$69,907 | -\$12,222 | \$82,129 |

CITY Center for Collaborative Learning

Budget vs. Actuals: Budget_FY26_P&L - FY26 P&L

July 2025 - January 2026

| | TOTAL | | |
|------------------------------------|-----------------------|-----------------------|-----------------------|
| | ACTUAL | BUDGET | OVER BUDGET |
| Revenue | | | |
| 41000 Revenue From Local Sources | 67,044.40 | 60,048.41 | 6,995.99 |
| 43000 Revenue from State Sources | 2,390,046.53 | 2,479,539.78 | -89,493.25 |
| 44000 Revenue from Federal Sources | 106,873.40 | 102,244.53 | 4,628.87 |
| Total Revenue | \$2,563,964.33 | \$2,641,832.72 | \$ -77,868.39 |
| GROSS PROFIT | \$2,563,964.33 | \$2,641,832.72 | \$ -77,868.39 |
| Expenditures | | | |
| 61000 Salaries | 1,340,069.11 | 1,508,179.73 | -168,110.62 |
| 62000 Employee Benefits | 362,591.01 | 462,301.93 | -99,710.92 |
| 636465 Purchased Services | 515,422.81 | 361,744.11 | 153,678.70 |
| 66000 Supplies | 97,982.76 | 117,717.45 | -19,734.69 |
| 68000 Other Expenses | 138,816.71 | 107,303.62 | 31,513.09 |
| Total Expenditures | \$2,454,882.40 | \$2,557,246.84 | \$ -102,364.44 |
| NET OPERATING REVENUE | \$109,081.93 | \$84,585.88 | \$24,496.05 |
| Other Expenditures | | | |
| 89999 Depreciation Expense | 39,175.15 | | 39,175.15 |
| Total Other Expenditures | \$39,175.15 | \$0.00 | \$39,175.15 |
| NET OTHER REVENUE | \$ -39,175.15 | \$0.00 | \$ -39,175.15 |
| NET REVENUE | \$69,906.78 | \$84,585.88 | \$ -14,679.10 |

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Thank you!!

Updates

- Federal Grants
- FY 24 990
- A look forward

- Questions?