

Charter Renewal Fiscal Packet

Updated April 2026

The table below illustrates the fiscal deliverables that should be uploaded to Epicenter. For questions, please contact ryan.ryanconner@ousd.org.

No.	Description	Template	Format
1	Multi-Year Budget Projection: This must include the last year of the current charter term and the first two years of the proposed renewal term. The projections should also illustrate the composition of net assets, including reserves for economic uncertainty, unrestricted, and restricted fund balances.	Latest Alt Form Released by ACOE	.xlsx
2	FCMAT LCFF Calculator: All tabs must be completed and should align with the projected enrollment in the charter petition.	FCMAT Template	.xlsx
3	Three-Year Cash Flow: This should include the last year of the current charter term and the first two years of the proposed renewal term.	Latest ACOE Cash Worksheet	.xlsx
4	Most recent month's financial statements: Including balance sheet, YTD income statement, and YTD cash flow for the school.	N/A	.xlsx
5	Budget Assumptions: Provide a narrative that clarifies the assumptions underlying the projections. Assumptions may concern, but are not limited to, funding streams, estimated reserves, staffing levels, and expenses. Please note that when the projections meet any of the following four criteria, clarifying details should be provided. Criteria 1: LCFF Funding • If total enrollment growth assumptions exceed 5% year-over-year between any of the projected fiscal years; OR • If ADA implies attendance is >95%, <u>and</u> recent attendance trends do not support such rates. If this criterion is triggered, in the narrative describe the specific changes planned and the rationale for why they are achievable. Criteria 2: Non-LCFF Funding If any of the following revenues are projected to be material (please note that "material" is defined by OCS's Materiality Calculator available on our website): ○ Federal revenues ○ Other State Revenues ○ Other Local revenue	N/A	.PDF

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	If this criterion is triggered, clarify in the narrative whether the funding is received on an ongoing basis or at a single point in time, and describe the activities that qualify the school to receive it, such as logging instructional hours or tracking pupil headcount. Criteria 3: Cash on Hand ● If cash and cash equivalents are projected to drop below 5% of total annual expenditures in any given month of any of the three fiscal years. If this criterion is triggered, provide details of the actions that will be taken to restore the charter’s cash reserves and the timeline for doing so. Criteria 4: Debt Financing Activities ● If material debt financing or repayments are projected. Please note that “material” is defined by OCS’s Materiality Calculator available on our website. If this criterion is triggered, clarify the following in the narrative: ○ The amount(s), source(s), and purpose(s) of any anticipated or current borrowing or repayment; and ○ Whether any obligations are, or are anticipated to be, collateralized by the charter's assets. Stated differently, are there or will there be any liens on the charter’s assets.		
6	Aggregated Fiscal Deliverables PDF Packet: Please submit a PDF document comprising all the fiscal submission deliverables. This should include every sheet in the Excel workbooks, including any sections of models or templates that were not used. Please note that this is what will be included as the fiscal packet attachment in the OUSD Board agenda.	N/A	.PDF