



JLPAA
REGULAR BOARD MEETING MINUTES
June 16, 2023
5 :30 p.m.
19740 Grand Avenue Lake Elsinore, California 92530

CALL TO ORDER 5:30 p.m.

ROLL CALL Board Members Present: Davis, Frazier, and Rodriguez

PUBLIC BUSINESS FROM THE FLOOR - AGENDIZED ITEMS

No public comments

CLOSED SESSION START: 5:35pm BACK IN REGULAR SESSION AT: 6:05pm

No action taken during closed session.

ACTION ITEMS

A 1 Approval of the JLPAA Board Minutes for the following meeting date: 05/26/2023

Motion made by Rodriguez to approve board minutes on June 16, 2023

Second by Frazier

All in favor by: Davis, Frazier, and Rodriguez.

Motion carried and approved.

A 2. Approval of the JLPAA Operating Budget for FY 2023-2024

Motion made by Frazier to approve the JLPAA Operating Budget for FY 2023-2024.

Second by Rodriguez

All in favor by: Davis, Frazier, and Rodriguez.

Motion carried and approved.

A 3. Approval of salary for the Executive Director. (See attached)

Motion made by Rodriguez to approve salary for the Executive Director.

Second by Frazier

All in favor by: Davis, Frazier, and Rodriguez.

Motion carried and approved.

A 4. Approval of the LCAP and Present the Local Indicators/ Dashboard Data

Motion made by Rodriguez to approve the LCAP and Present the Local Indicators data with the parent budget overview for the LCAP.

Second by Frazier

All in favor by: Davis, Frazier, and Rodriguez.

Motion carried and approved.

A 5. Approval of Additional Special Education Policies and Procedures (Desert Mountain SELPA policies & procedures)

Motion made by Frazier to approve additional Special Education Policies and Procedures (Desert Mountain SELPA policies & procedures). See attached for link to policies.

Second by Rodriguez

All in favor by: Davis, Frazier, and Rodriguez.

Motion carried and approved.

A 6. Approval of Crisis Prevention Intervention training for General Education Teachers

Motion made by Rodriguez to approve Crisis Prevention Intervention training for General Education Teachers

Second by Frazier

All in favor by: Davis, Frazier, and Rodriguez.

Motion carried and approved.

A 7. Approval of Education Protection Act (EPA)

Motion made by Frazier to approve EPA.

Second by Rodriguez

All in favor by: Davis, Frazier, and Rodriguez.

Motion carried and approved.

DISCUSSION ITEMS

D 1. Monthly Financial Report (Absolute Charter Group; Chris Williams) See attached.

D 2. Executive Director Monthly Report (Oral Report)

- a) Attending Film Festival & National Charter School Conference to continue to bring additional resources for all students for Visual Arts, upcoming events, laws, etc. from the Charter Conference.
- b) Will be attending the CABSE Conference with Board Chair in July, in hopes to bring back additional resources for ATSI Support for students.
- c) Will attend a one-day CAAASA-strategies for students.
- d) Will continue to work on building and expansion options for JLPAA. Attended webinar with YMC on how to build your dream school.
- e) Work on playground for next school year.
- f) Thank you for serving. Next meeting in September with William Frazier as Board Chair.

D 3. Principal Monthly Report (Oral Report)

- a) School will focus on mental health & social emotional activities for students and staff.
- b) JLPAA to provide and continue ongoing training for teachers in PBIS, EL, Footsteps to Brilliance, and Social/Emotional learning.
- c) Adding Visual Arts course in VAPA increases elective course offerings, and promotes critical thinking and technology skills by actively engaging in the learning process.
- d) JLPAA on ATSI dashboard for student groups identified in areas of Chronic Absenteeism, Academic (ELA & Math): EL, Students with Disabilities and African-American.
- e) In '22-'23 school year, JLPAA hired a dedicated Attendance Clerk who provides targeted support for previously mentioned student groups, and communicates with parents regarding student attendance. There is a dedicated email for parents to report student absences, as well as through Parent Square. Clerk is monitored by Office Manager.
- f) ADA total for all students is 94.56%.
- g) JLPAA started an Afterschool Extended Learning Program, "Rising Stars", in '22/'23 dedicated to homework help and enrichment in ELA and Math.

D 4. IT Manager and Facilities Manager Monthly Report (Oral Report).

- a) Conducting end-of-year attendance report for the CDE.
- b) Preparing CalPads end-of-year reports for school years 1 through 4.
- c) Performing yearly inventory of all school assets (classrooms, offices & storages).
- d) Preparing chrome books and devices for upcoming school year.

Motion made by Rodriguez to adjourn the meeting at 7:41pm

Second by Frazier

All in favor by: Davis, Frazier, and Rodriguez. Motion carried and approved.

ADJOURNMENT: 7:41 p.m

JULIA LEE PERFORMING ARTS ACADEMY

2022-23 Education Protection Account

Program by Resource Report

Projected Expenditures by Function - Detail

For Period Ending June 30, 2023

Fund 62, Resource 1400 Education Protection Account

Description	Object Codes	Amount
AMOUNT AVAILABLE FOR THIS FISCAL YEAR		
Adjusted Beginning Fund Balance	9791-9795	0.00
Revenue Limit Sources	8010-8099	78,908.00
Federal Revenue	8100-8299	0.00
Other State Revenue	8300-8599	0.00
Other Local Revenue	8600-8799	0.00
All Other Financing Sources and Contributions	8900-8999	0.00
Deferred Revenue	9650	0.00
TOTAL AVAILABLE		78,908.00
EXPENDITURES AND OTHER FINANCING USES		
(Objects 1000-7999)	Function Codes	
Instruction	1000-1999	78,908.00
Instruction-Related Services		
Instructional Supervision and Administration	2100-2150	0.00
AU of a Multidistrict SELPA	2200	0.00
Instructional Library, Media, and Technology	2420	0.00
Other Instructional Resources	2490-2495	0.00
School Administration	2700	0.00
Pupil Services		
Guidance and Counseling Services	3110	0.00
Psychological Services	3120	0.00
Attendance and Social Work Services	3130	0.00
Health Services	3140	0.00
Speech Pathology and Audiology Services	3150	0.00
Pupil Testing Services	3160	0.00
Pupil Transportation	3600	0.00
Food Services	3700	0.00
Other Pupil Services	3900	0.00
Ancillary Services	4000-4999	0.00
Community Services	5000-5999	0.00
Enterprise	6000-6999	0.00
General Administration	7000-7999	0.00
Plant Services	8000-8999	0.00
Other Outgo	9000-9999	0.00
TOTAL EXPENDITURES AND OTHER FINANCING USES		78,908.00
BALANCE (Total Available minus Total Expenditures and Other Financing Uses)		0.00

Policies

The CAHELP Governance Council, with direction from member local education agency governing boards, is responsible for the review and approval of all SELPA policies, procedures, standards, and guidelines. The policies and procedures adopted by the Governance Council under the authority of the adopting local education agency board have the same status and authority as other board policy. Policies governing the Desert Mountain SELPA and Charter SELPA are adopted and included as part of the Local Plan. By participating in the Local Plan, member local education agencies agree to carry out the responsibilities assigned within the plan, and policies and procedures.

Please note that a majority of pages on our website are available in HTML format that can be deciphered by screen readers. Some documents are in Adobe PDF format, which require Adobe Acrobat Reader to view. If you do not already have the reader on your computer, click [Adobe Acrobat Reader](#) to download it for free. Additionally, some pages may contain links to third party sites, which are not within our control and may not comply with accessibility standards. If you are unable to access any page(s) or document(s) on our site, please e-mail our [Accessibility Team](#) with detailed information on the location of the page or document you were attempting to access. Be sure to include your name, e-mail address and phone number so that we may follow up with you to provide you with the information in another format. You may also call our office at 760-955-3587 if you are having trouble, or complete and submit the [Accessibility Request Form](#).

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[24 Item\(s\)](#)

- [01 Identification and Referral of Individuals for Special Education](#)

536 KB

01 September, 2021

- 02 Assessment and Evaluation
1.64 MB
07 May, 2019
- 03 Instructional Planning and the IEP
408 KB
07 May, 2019
- 04 Procedural Safeguards
1.17 MB
07 June, 2022
- 05 Confidentiality and Student Records
1.01 MB
16 April, 2020
- 06 Transition Services
2.50 MB
23 October, 2019
- 07 Participation in Assessments
3.40 MB
07 May, 2019
- 08 Suspension and Expulsion
1.31 MB
07 May, 2019
- 09 Behavioral Interventions and Supports for Students with Disabilities
1.76 MB
07 May, 2019

- 10 Fiscal Allocation Plan
662 KB
07 May, 2019
- 11 Admission of LEAs to the Charter SELPA
1.53 MB
07 May, 2019
- 12 Low Incidence Funding
92.1 KB
07 May, 2019
- 13 Nonpublic Agency-Nonpublic School Services
411 KB
07 May, 2019
- 14 Independent Educational Evaluation (IEE)
858 KB
03 February, 2022
- 14 Independent Educational Evaluation (IEE) (SPANISH)
424 KB
04 February, 2022
- 15 Extended School Year (ESY)
1.75 MB
28 May, 2019
- 16 Civil Rights Protection and 504 Accommodations
147 KB

07 May, 2019

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- **17 Public Participation**

46.3 KB

07 May, 2019

...

- **18 Overidentification and Disproportionality**

61.0 KB

07 May, 2019

...

- **19 Personnel Qualifications**

104 KB

07 May, 2019

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- **20 Eligibility Criteria**

611 KB

07 May, 2019

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- **21 Conflict of Interest**

45.8 KB

07 May, 2019

...

- **22 Supports and Services**

4.61 MB

07 January, 2021

...

- **23 Provision of Healthcare Services**

5.82 MB

07 May, 2019

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Education Protection Account (EPA) Spending Plan

After the passage of Proposition 30, the Schools and Local Public Safety Protection Act of 2012, schools across California began receiving funds through a new Education Protection Account (EPA) that was established by the voter initiative. Part of the requirements for receiving these funds is to post on the school's website a spending plan indicating how the funds are being used. The following is the spending plan for Julia Lee Performing Arts Academy.

Proposition 30, *The Schools and Local Public Safety Protection Act of 2012*, approved by the voters on November 6, 2012, temporarily increases the states sales tax rate for all taxpayers and the personal income tax rates for upper-income taxpayers.

Proposition 30 provides that all K-14 local agencies have the sole authority to determine how the funds received from the EPA are spent, but with these provisions:

- The spending plan must be approved by the governing board during a public meeting.
- EPA funds cannot be used for the salaries or benefits of administrators or any other administrative costs. (See the list of functions on the CDE website referenced below for which EPA funds may be used.)
- Each year, the local agency must publish on its website an accounting of how much money was received from the EPA and how the funds were expended.

The revenues generated from Proposition 30 are deposited into a newly created state account called the Education Protection Account (EPA). School districts, county offices of education, and charter schools (LEAs) will receive funds from the EPA based on their proportionate share of the statewide revenue limit amount. A corresponding reduction is made to an LEA's revenue limit EPA entitlement. LEAs will receive EPA payments quarterly beginning with the 2013-14 Fiscal Year.

Julia Lee Performing Arts Academy estimated 2023-2024 EPA entitlement: \$93,000.00

It is reports that the EPA funds were used to cover salary and benefit costs of non-administrative certificated staff. The percentage of funds used per group is determined by their share of costs to the general fund. Any difference in revenue and/or expenditures will be adjusted in teacher salaries.

Description	Cost Category	Amount
Salaries	Certificated	\$79,050.00
Benefits	Certificated	\$13,950.00



2023-24 Budget Packet

Julia Lee Performing Arts Academy



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Julia Lee Performing Arts Academy

Monthly Cash Flow/Forecast FY23-24

	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	2024 Accruals	FY 23-24 Budget
ADA = 465.00														
Revenues														
State Aid - Revenue Limit														
8011 LCFF State Aid	170,810	170,810	307,459	307,459	307,459	307,459	307,459	566,522	566,522	566,522	566,522	566,522	68,544	4,711,525
8012 Education Protection Account	-	-	19,727	19,727	-	19,727	-	30,296	30,296	-	-	23,250	2,980	93,000
8096 In Lieu of Property Taxes	-	94,834	63,222	63,222	63,222	63,222	63,222	173,489	86,745	86,745	86,745	86,745	-	931,414
Federal Revenue	170,810	265,644	390,408	370,681	370,681	390,408	370,681	740,012	683,563	653,267	653,267	676,517	-	5,735,939
8181 Special Education - Entitlement	-	-	-	-	-	-	-	-	-	-	-	-	68,544	68,544
8220 Federal Child Nutrition	-	5,760	13,023	12,865	12,865	10,088	7,529	8,673	10,926	10,926	8,498	13,354	2,980	104,622
8290 Title I, Part A - Basic Low Income	-	23,983	-	-	-	71,948	-	-	-	-	-	-	-	95,931
8291 Title II, Part A - Teacher Quality	-	3,685	-	-	-	11,055	-	-	-	-	-	-	-	14,741
8296 Other Federal Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8299 Prior Year Federal Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other State Revenue	-	33,428	13,023	12,865	12,865	93,092	7,529	8,673	10,926	10,926	8,498	13,354	71,524	283,838
8311 State Special Education	-	14,337	25,806	25,806	25,806	25,806	25,806	25,806	36,048	36,048	36,048	36,048	36,048	337,946
8520 Child Nutrition	-	5,169	9,100	8,419	8,419	6,428	4,556	5,504	7,484	7,484	5,821	9,147	1,905	71,017
8545 School Facilities (SB740)	-	-	-	-	-	-	191,204	-	-	-	95,602	-	95,602	382,407
8550 Mandated Cost	-	-	-	-	-	7,409	-	-	-	-	-	-	-	7,409
8560 State Lottery	-	-	-	-	-	-	23,376	-	-	23,376	-	-	63,452	110,205
8598 Prior Year Revenue	-	132,978	-	-	-	132,978	-	-	-	-	-	132,978	-	531,911
8599 Other State Revenue	-	14,337	152,484	34,907	34,226	172,621	244,943	31,311	176,509	66,908	137,471	178,172	197,007	1,440,895
Other Local Revenue	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	-	24,000
8660 Interest Revenue	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	-	24,000
8699 School Fundraising	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	-	24,000
Total Revenue	172,810	281,981	578,319	420,611	419,771	658,121	625,153	781,996	872,999	733,101	801,236	870,044	268,531	7,484,672
Expenses														
Certificated Salaries														
1100 Teachers' Salaries	-	147,253	147,253	147,253	147,253	147,253	147,253	147,253	147,253	147,253	147,253	147,253	-	1,619,784
1175 Teachers' Extra Duty/Stipends	-	3,182	3,182	3,182	3,182	3,182	3,182	3,182	3,182	3,182	3,182	3,182	-	35,000
1200 Pupil Support Salaries	8,935	8,935	8,935	8,935	8,935	8,935	8,935	8,935	8,935	8,935	8,935	8,935	-	107,215
1300 Administrators' Salaries	26,500	26,500	26,500	26,500	26,500	26,500	26,500	26,500	26,500	26,500	26,500	26,500	-	318,000
Classified Salaries	35,435	185,869	185,869	185,869	185,869	185,869	185,869	185,869	185,869	185,869	185,869	185,869	-	2,079,999
2100 Instructional Salaries	-	77,577	77,577	77,577	77,577	77,577	77,577	77,577	77,577	77,577	77,577	77,577	-	853,343
2140 Instructional Aides Stipends	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2200 Support Salaries	-	23,888	23,888	23,888	23,888	23,888	23,888	23,888	23,888	23,888	23,888	23,888	-	262,773
2240 Classified Stipends	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2300 Classified Administrators' Salaries	6,248	9,329	9,329	9,329	9,329	9,329	9,329	9,329	9,329	9,329	9,329	9,329	-	108,869
2340 Classified Stipends	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2400 Clerical and Office Staff Salaries	1,780	1,780	1,780	1,780	1,780	1,780	1,780	1,780	1,780	1,780	1,780	1,780	-	21,358
2900 Other Classified Salaries	7,988	28,211	28,211	28,211	28,211	28,211	28,211	28,211	28,211	28,211	28,211	28,211	-	318,905
Benefits	16,015	140,785	140,785	140,785	140,785	140,785	140,785	140,785	140,785	140,785	140,785	140,785	-	1,564,648
3101 STRS	6,368	33,402	33,402	33,402	33,402	33,402	33,402	33,402	33,402	33,402	33,402	33,402	-	373,789
3301 OASDI	1,071	9,415	9,415	9,415	9,415	9,415	9,415	9,415	9,415	9,415	9,415	9,415	-	104,634
3311 Medicare	746	4,736	4,736	4,736	4,736	4,736	4,736	4,736	4,736	4,736	4,736	4,736	-	52,847
3401 Health and Welfare	5,512	20,595	20,595	20,595	20,595	20,595	20,595	20,595	20,595	20,595	20,595	20,595	-	232,061
3501 State Unemployment	286	3,270	3,270	3,270	3,270	3,270	3,270	3,270	3,270	3,270	3,270	3,270	-	36,260
3601 Workers' Compensation	720	4,573	4,573	4,573	4,573	4,573	4,573	4,573	4,573	4,573	4,573	4,573	-	51,025
3901 Other Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenses	14,703	75,992	75,992	75,992	75,992	75,992	75,992	75,992	75,992	75,992	75,992	75,992	-	850,615

Julia Lee Performing Arts Academy

Monthly Cash Flow/Forecast FY23-24

ADA = 465.00

Absolute!
Charter Group

	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	2024 Accruals	FY 23-24 Budget
Books and Supplies														
4100 Textbooks and Core Curricula Materi	10,000	5,000	5,000	5,000	5,000	5,000	-	-	-	-	-	-	-	35,000
4200 Books and Other Reference Materi	52,500	13,100	1,600	600	-	-	-	-	-	-	-	-	-	67,800
4302 School Supplies	1,833	3,833	2,833	2,833	1,833	5,833	5,833	5,833	5,833	583	583	583	583	38,500
4310 Software	2,917	2,917	2,917	2,917	2,917	2,917	2,917	2,917	2,917	2,917	2,917	2,917	2,917	35,000
4311 Office Expense	2,583	2,583	2,583	2,583	2,583	2,583	2,742	2,583	2,583	2,583	2,583	2,583	2,583	31,159
5211 Business Meals	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4400 Noncapitalized Equipment	19,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	30,000
4700 Food Services	19,189	19,189	19,189	19,189	19,189	19,189	19,189	19,189	19,189	19,189	19,189	19,189	19,189	211,084
Subagreement Services	88,833	47,623	36,123	34,123	32,523	36,523	31,432	31,273	31,273	26,273	26,273	26,273	26,273	448,543
5102 Special Education	14,989	17,503	17,503	17,503	17,503	17,503	17,503	17,503	17,503	17,503	17,503	17,503	17,503	207,517
5107 Security	-	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	66,000
5106 Other Educational Consultants	-	-	-	-	-	-	-	-	-	-	-	-	-	30,000
	14,989	23,503	23,503	23,503	23,503	23,503	23,503	23,503	23,503	28,503	28,503	23,503	23,503	303,517
Operations and Housekeeping														
5200 Auto and Travel	-	2,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	2,000	2,000	2,000	30,000
5300 Dues & Memberships	-	-	-	-	14,500	-	200	-	-	-	-	-	-	14,700
5400 Insurance	-	16,618	5,539	5,539	5,539	5,539	5,539	5,539	5,539	5,539	5,539	5,539	5,539	66,471
5520 Utilities	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600	31,200
5900 Communications	2,629	2,629	2,629	2,629	2,629	2,629	2,629	2,629	2,629	2,629	2,629	2,629	2,629	31,552
5910 Postage and Shipping	250	250	250	250	250	250	250	250	250	250	250	250	250	3,000
	5,479	24,097	14,019	14,019	28,519	14,019	14,219	14,019	14,019	14,019	13,019	7,479	7,479	176,923
Facilities, Repairs and Other Leases														
5610 Rent	-	36,395	36,395	36,395	36,395	36,395	36,395	36,395	36,395	36,395	36,395	36,395	36,395	363,950
5611 Equipment Leases	310	310	310	310	310	310	310	310	310	310	310	310	310	3,100
5620 Other Leases	10,905	10,905	10,905	10,905	10,905	10,905	10,905	10,905	10,905	10,905	18,440	18,440	18,440	145,927
5630 Repairs and Maintenance	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	30,000
	13,715	50,110	50,110	50,110	50,110	50,110	50,110	50,110	50,110	50,110	57,335	20,940	20,940	542,977
Professional/Consulting Services														
5801 IT	700	700	700	700	700	700	700	700	700	700	700	700	700	8,676
5820 Audit & Taxes	-	-	-	-	-	6,500	-	-	-	-	-	-	-	13,000
5810 Legal	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	14,400
5804 Professional Development	-	-	6,100	6,100	6,100	6,100	6,100	6,100	6,100	6,100	6,100	6,100	6,100	61,000
5806 Special Activities/Field Trips	-	-	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	25,000
5514 Bank Charges	100	100	100	100	100	100	100	100	100	100	100	100	100	1,200
5845 Printing	550	550	550	550	550	550	550	550	550	550	550	550	550	6,600
5892 Other taxes and fees	4,950	4,950	4,950	4,950	4,950	4,950	4,950	4,950	4,950	4,950	4,950	4,950	4,950	59,400
5830 Payroll Service Fee	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5811 Management Fee	15,593	15,593	15,593	15,593	15,593	15,593	15,593	15,593	15,593	15,593	15,593	15,593	15,593	187,117
5812 District Oversight Fee	4,780	4,780	4,780	4,780	4,780	4,780	4,780	4,780	4,780	4,780	4,780	4,780	4,780	57,359
5840 Public Relations/Recruitment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	27,873	27,873	36,473	36,473	36,473	42,973	36,473	36,473	42,973	36,749	36,473	36,473	36,473	433,752
Depreciation														
6900 Depreciation Expense	8,106	8,106	8,106	8,106	8,106	8,106	8,106	8,106	8,106	8,106	8,106	8,106	8,106	97,274
	8,106	8,106	8,106	8,106	8,106	8,106	8,106	8,106	8,106	8,106	8,106	8,106	8,106	97,274
Total Expenses	225,148	583,958	570,979	568,979	581,879	577,879	566,488	566,129	582,629	576,405	572,354	525,420	525,420	6,498,248
Surplus (Deficit)	(52,338)	(301,977)	7,340	(148,369)	(162,108)	80,242	58,664	215,866	290,369	156,696	228,882	344,624	268,531	986,424

Julia Lee Performing Arts Academy

Monthly Cash Flow/Forecast FY23-24

ADA = 465.00

Absolute!
Charter Group

	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	2024 Accruals	FY 23-24 Budget
Cash Flow Adjustments														13.2%
Monthly Surplus (Deficit)	(52,338)	(301,977)	7,340	(148,369)	(162,108)	80,242	58,664	215,866	290,369	156,696	228,882	344,624	268,531	986,424
Cash flows from operating activities														
Depreciation/Amortization	8,106	8,106	8,106	8,106	8,106	8,106	8,106	8,106	8,106	8,106	8,106	8,106	-	97,274
Public Funding Receivables	178,212	-	46,930	-	-	-	1,105	-	-	-	-	-	(268,531)	(42,284)
Accounts Payable	(1,120)	-	-	-	-	-	-	-	-	-	-	-	-	(1,120)
Cash flows from investing activities														
Purchases of Prop. And Equip.	50,000	59,039	75,000	-	-	75,000	-	-	75,000	-	50,000	75,000	-	459,039
Notes Receivable	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Cash flows from financing activities														
Proceeds from Factoring	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments on Factoring	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds(Payments) on Debt	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Change in Cash	182,860	(234,832)	137,376	(140,262)	(154,002)	163,348	67,875	223,973	373,476	164,802	286,988	427,730		
Cash, Beginning of Month	2,039,188	2,222,048	1,987,216	2,124,593	1,984,330	1,830,328	1,993,676	2,061,551	2,285,524	2,659,000	2,823,802	3,110,790		
Cash, End of Month	2,222,048	1,987,216	2,124,593	1,984,330	1,830,328	1,993,676	2,061,551	2,285,524	2,659,000	2,823,802	3,110,790	3,538,520		

Julia Lee Performing Arts Academy
 Monthly Cash Flow/Forecast FY24-25

Absolute!
 Charter Group

	ADA = 492.90	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	2025 Accruals	FY 24-25 Budget
Revenues															
State Aid - Revenue Limit															
8011 LCFF State Aid	232,503	232,503	418,505	418,505	418,505	418,505	418,505	418,505	491,476	491,476	491,476	491,476	491,476	-	5,014,913
8012 Education Protection Account	-	-	24,645	-	-	-	24,645	-	-	24,645	-	-	24,645	-	98,580
8096 In Lieu of Property Taxes	55,885	111,770	74,513	74,513	74,513	74,513	74,513	74,513	149,026	74,513	74,513	74,513	74,513	-	987,298
Federal Revenue	288,388	344,273	517,664	493,019	493,019	493,019	517,664	493,019	640,502	590,634	565,989	565,989	590,634	-	6,100,792
8181 Special Education - Entitlement	-	-	-	-	-	-	-	-	-	-	-	-	-	72,657	72,657
8220 Federal Child Nutrition	-	-	8,348	21,689	20,765	20,765	12,261	6,732	9,797	15,356	15,356	9,290	22,940	1,629	144,163
8290 Title I, Part A - Basic Low Income	-	-	25,422	-	-	-	76,265	-	-	-	-	-	-	-	101,687
8291 Title II, Part A - Teacher Quality	-	-	3,906	-	-	-	11,719	-	-	-	-	-	-	-	15,625
8296 Other Federal Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8299 Prior Year Federal Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other State Revenue	-	-	37,676	21,689	20,765	20,765	100,245	6,732	9,797	15,356	15,356	9,290	22,940	74,286	334,132
8311 State Special Education	-	16,897	16,897	30,415	30,415	30,415	30,415	30,415	30,415	35,367	35,367	35,367	35,367	35,367	362,706
8520 Child Nutrition	-	-	5,306	14,587	14,134	14,134	8,372	4,591	6,808	10,518	10,518	6,363	15,712	1,041	97,950
8545 School Facilities (58740)	-	-	-	-	-	-	-	226,043	-	-	-	113,022	-	113,022	452,087
8550 Mandated Cost	-	-	-	-	-	-	7,859	-	-	-	-	-	-	-	7,859
8560 State Lottery	-	-	-	-	-	-	-	27,551	-	-	27,551	-	-	61,715	116,817
8598 Prior Year Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8599 Other State Revenue	-	-	22,203	45,002	44,549	44,549	46,646	288,601	37,223	45,885	73,436	154,752	51,079	211,145	1,037,419
Other Local Revenue	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	-	24,000
8660 Interest Revenue	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	-	24,000
Total Revenue	290,388	363,170	579,542	561,709	560,333	560,333	666,555	790,352	689,522	659,876	656,782	732,030	666,653	285,431	7,496,343
Expenses															
Certificated Salaries															
1100 Teachers' Salaries	-	156,241	156,241	156,241	156,241	156,241	156,241	156,241	156,241	156,241	156,241	156,241	156,241	-	1,718,648
1175 Teachers' Extra Duty/Stipends	-	2,045	2,045	2,045	2,045	2,045	2,045	2,045	2,045	2,045	2,045	2,045	2,045	-	22,500
1300 Administrators' Salaries	27,030	27,030	27,030	27,030	27,030	27,030	27,030	27,030	27,030	27,030	27,030	27,030	27,030	-	324,360
Classified Salaries	36,067	194,353	194,353	194,353	194,353	194,353	194,353	194,353	194,353	194,353	194,353	194,353	194,353	-	2,173,952
2100 Instructional Salaries	-	79,847	79,847	79,847	79,847	79,847	79,847	79,847	79,847	79,847	79,847	79,847	79,847	-	878,318
2140 Instructional Aides Stipends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2200 Support Salaries	-	24,546	24,546	24,546	24,546	24,546	24,546	24,546	24,546	24,546	24,546	24,546	24,546	-	270,007
2240 Classified Stipends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2300 Classified Administrators' Salaries	6,372	9,547	9,547	9,547	9,547	9,547	9,547	9,547	9,547	9,547	9,547	9,547	9,547	-	111,386
2340 Classified Stipends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2400 Clerical and Office Staff Salaries	1,833	1,833	1,833	1,833	1,833	1,833	1,833	1,833	1,833	1,833	1,833	1,833	1,833	-	21,999
2900 Other Classified Salaries	8,148	30,471	30,471	30,471	30,471	30,471	30,471	30,471	30,471	30,471	30,471	30,471	30,471	-	343,327
Benefits	16,353	146,244	146,244	146,244	146,244	146,244	146,244	146,244	146,244	146,244	146,244	146,244	146,244	-	1,625,035
3101 STRS	6,491	34,979	34,979	34,979	34,979	34,979	34,979	34,979	34,979	34,979	34,979	34,979	34,979	-	391,264
3301 OASDI	1,092	9,767	9,767	9,767	9,767	9,767	9,767	9,767	9,767	9,767	9,767	9,767	9,767	-	108,530
3311 Medicare	760	4,939	4,939	4,939	4,939	4,939	4,939	4,939	4,939	4,939	4,939	4,939	4,939	-	55,085
3401 Health and Welfare	5,898	22,037	22,037	22,037	22,037	22,037	22,037	22,037	22,037	22,037	22,037	22,037	22,037	-	248,305
3501 State Unemployment	286	3,315	3,315	3,315	3,315	3,315	3,315	3,315	3,315	3,315	3,315	3,315	3,315	-	36,750
3601 Workers' Compensation	734	4,768	4,768	4,768	4,768	4,768	4,768	4,768	4,768	4,768	4,768	4,768	4,768	-	53,186
3901 Other Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenses	15,262	79,805	79,805	79,805	79,805	79,805	79,805	79,805	79,805	79,805	79,805	79,805	79,805	-	893,120

Julia Lee Performing Arts Academy

Monthly Cash Flow/Forecast FY24-25

ADA = 492.90

Books and Supplies

	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	2025 Accruals	FY 24-25 Budget
4100 Textbooks and Core Curricula Matr	10,000	5,000	5,000	5,000	-	-	-	-	-	-	-	-	-	25,000
4200 Books and Other Reference Materi	52,500	13,100	1,600	600	-	-	-	-	-	-	-	-	-	67,800
4302 School Supplies	20,833	5,833	5,833	2,833	1,833	833	583	583	583	583	583	583	583	41,500
4310 Software	2,917	2,917	2,917	2,917	2,917	2,917	2,917	2,917	2,917	2,917	2,917	2,917	2,917	35,000
4311 Office Expense	2,633	2,633	2,633	2,633	2,633	2,633	2,792	2,633	2,633	2,633	2,633	2,633	2,633	31,759
4400 Noncapitalized Equipment	20,000	500	500	500	500	500	500	500	500	500	500	500	500	25,000
4700 Food Services	-	21,108	21,108	21,108	21,108	21,108	21,108	21,108	21,108	21,108	21,108	21,108	21,108	232,192
	108,883	51,092	39,592	35,592	28,992	27,992	27,901	27,742	27,742	27,742	27,742	27,742	27,742	459,251

Subsegment Services

5102 Special Education	15,863	18,537	18,537	18,537	18,537	18,537	18,537	18,537	18,537	18,537	18,537	18,537	18,537	219,768
5103 Substitute Teacher	-	6,100	6,100	6,100	6,100	6,100	6,100	6,100	6,100	6,100	6,100	6,100	6,100	67,100
5107 Security	15,863	24,637	24,637	24,637	24,637	24,637	24,637	24,637	24,637	24,637	24,637	24,637	24,637	301,868

Operations and Housekeeping

5200 Auto and Travel	-	2,000	2,000	2,000	10,000	3,000	3,000	2,000	2,000	2,000	2,000	2,000	2,000	30,000
5300 Dues & Memberships	-	-	6,000	6,000	8,600	-	400	-	-	-	-	-	-	15,000
5400 Insurance	-	18,280	6,093	6,093	6,093	6,093	6,093	6,093	6,093	6,093	6,093	6,093	6,093	75,118
5520 Utilities	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	36,000
5502 Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5900 Communications	2,722	2,722	2,722	2,722	2,722	2,722	2,722	2,722	2,722	2,722	2,722	2,722	2,722	32,664
5910 Postage and Shipping	250	250	250	250	250	250	250	250	250	250	250	250	250	3,000
	5,972	26,252	14,065	20,065	30,665	15,065	15,465	14,065	14,065	14,065	12,065	7,972	14,065	189,782

Facilities, Repairs and Other Leases

5610 Rent	-	37,487	37,487	37,487	37,487	37,487	37,487	37,487	37,487	37,487	37,487	37,487	37,487	374,868
5611 Equipment Leases	310	310	310	310	310	310	310	310	310	310	310	310	310	3,720
5620 Other Leases	18,993	18,993	18,993	18,993	18,993	18,993	18,993	18,993	18,993	18,993	18,993	18,993	18,993	227,914
5630 Repairs and Maintenance	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	30,000
	21,803	59,290	59,290	59,290	59,290	59,290	59,290	59,290	59,290	59,290	59,290	59,290	59,290	636,502

Professional/Consulting Services

5801 IT	750	750	750	750	750	750	750	750	750	1,026	750	750	750	9,276
5820 Audit & Taxes	-	-	-	-	6,500	-	-	-	6,500	-	-	-	-	13,000
5810 Legal	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	18,000
5804 Professional Development	-	-	4,100	4,100	4,100	4,100	4,100	4,100	4,100	4,100	4,100	4,100	4,100	41,000
5806 Special Activities/Field Trips	-	-	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	25,000
5514 Bank Charges	100	100	100	100	100	100	100	100	100	100	100	100	100	1,200
5845 Printing	600	600	600	600	600	600	600	600	600	600	600	600	600	7,200
5892 Other taxes and fees	1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300	60,600
5830 Payroll Service Fee	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5811 Management Fee	15,617	15,617	15,617	15,617	15,617	15,617	15,617	15,617	15,617	15,617	15,617	15,617	15,617	187,409
5812 District Oversight Fee	5,084	5,084	5,084	5,084	5,084	5,084	5,084	5,084	5,084	5,084	5,084	5,084	5,084	61,008
5814 SPED Encroachment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	24,951	24,951	76,551	31,551	31,551	38,051	31,551	31,551	38,051	31,827	31,551	31,551	31,551	423,692

Depreciation

6900 Depreciation Expense	8,106	8,106	8,106	8,106	8,106	8,106	8,106	8,106	8,106	8,106	8,106	8,106	8,106	97,274
	8,106	8,106	8,106	8,106	8,106	8,106	8,106	8,106	8,106	8,106	8,106	8,106	8,106	97,274

Total Expenses

	253,260	614,730	642,643	599,643	603,643	593,543	587,352	585,793	592,293	596,069	588,793	541,713	541,713	6,799,478
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Surplus (Deficit)

	97,128	(251,560)	(63,101)	(97,934)	(43,310)	73,012	202,999	103,729	61,582	60,712	143,237	124,940	285,431	696,864
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Julia Lee Performing Arts Academy

Monthly Cash Flow/Forecast FY24-25

ADA = 492.90

Absolute!
Charter Group

	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	2025 Accruals	FY 24-25 Budget
Cash Flow Adjustments														
Monthly Surplus (Deficit)	37,128	(251,560)	(63,101)	(37,934)	(43,310)	73,012	202,999	103,729	61,582	60,712	143,237	124,940	285,431	696,864
Cash flows from operating activities	8,106	8,106	8,106	8,106	8,106	8,106	8,106	8,106	8,106	8,106	8,106	8,106	-	97,274
Depreciation/Amortization	4,885	95,602	63,452	-	-	-	104,592	-	-	-	-	-	(285,431)	(16,899)
Public Funding Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grants and Contributions Rec.	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Due To/From Related Parties	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Unearned Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Prepaid Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accounts Payable	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accrued Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Unposted transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Cash flows from investing activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Purchases of Prop. And Equip.	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Notes Receivable	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Cash flows from financing activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds from Factoring	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments on Factoring	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds(Payments) on Debt	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Change in Cash	50,119	(147,852)	8,457	(29,828)	(95,204)	81,118	315,698	111,835	69,688	68,819	151,343	133,046		
Cash, Beginning of Month	3,538,520	3,588,639	3,440,787	3,449,244	3,419,416	3,384,212	3,465,330	3,781,028	3,892,863	3,962,551	4,031,370	4,182,713		
Cash, End of Month	<u>3,588,639</u>	<u>3,440,787</u>	<u>3,449,244</u>	<u>3,419,416</u>	<u>3,384,212</u>	<u>3,465,330</u>	<u>3,781,028</u>	<u>3,892,863</u>	<u>3,962,551</u>	<u>4,031,370</u>	<u>4,182,713</u>	<u>4,315,759</u>		

Julia Lee Performing Arts Academy

Monthly Cash Flow/Forecast FY25-26

ADA = 492.90

	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26	2026 Accruals	FY 25-26 Budget
Revenues														
State Aid - Revenue Limit														
8011 LCFF State Aid	250,746	250,746	451,342	451,342	451,342	451,342	451,342	489,977	489,977	489,977	489,977	489,977	-	5,208,088
8012 Education Protection Account	-	-	24,645	-	-	24,645	-	-	24,645	-	-	24,645	-	98,580
8096 In Lieu of Property Taxes	59,238	118,476	78,984	78,984	78,984	78,984	78,984	138,222	69,111	69,111	69,111	69,111	-	987,298
	309,984	369,221	554,971	530,326	530,326	554,971	530,326	628,199	583,733	559,088	559,088	583,733	-	6,293,967
Federal Revenue														
8181 Special Education - Entitlement	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8220 Federal Child Nutrition	-	-	8,348	21,689	20,765	12,261	6,732	9,797	15,356	15,356	9,290	22,940	72,657	72,657
8290 Title I, Part A - Basic Low Income	-	-	25,422	-	76,265	-	-	-	-	-	-	-	1,629	144,163
8291 Title II, Part A - Teacher Quality	-	-	3,906	-	11,719	-	-	-	-	-	-	-	-	101,687
8296 Other Federal Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	15,625
8299 Prior Year Federal Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	37,676	21,689	20,765	100,245	6,732	9,797	15,356	15,356	9,290	22,940	74,286	334,132
Other State Revenue														
8311 State Special Education	-	18,135	18,135	32,644	32,644	32,644	32,644	32,644	32,644	32,644	32,644	32,644	32,644	362,706
8520 Child Nutrition	-	-	5,306	14,587	14,134	8,372	4,591	6,808	10,518	10,518	6,363	15,712	1,041	97,950
8545 School Facilities (6B740)	-	-	-	-	-	-	232,825	-	-	-	116,412	-	116,412	465,649
8550 Mandated Cost	-	-	-	-	-	8,383	-	-	-	-	-	-	-	8,383
8560 State Lottery	-	18,135	23,441	47,230	46,778	49,398	299,263	39,452	43,162	72,366	155,419	48,356	58,409	116,617
	-	18,135	23,441	47,230	46,778	49,398	299,263	39,452	43,162	72,366	155,419	48,356	208,506	1,051,506
Other Local Revenue														
8660 Interest Revenue	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	-	24,000
	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	-	24,000
Total Revenue	311,984	389,357	618,088	601,245	599,869	706,615	836,322	679,447	644,251	648,810	725,796	657,029	282,791	7,703,604
Expenses														
Certificated Salaries														
1100 Teachers' Salaries	-	159,398	159,398	159,398	159,398	159,398	159,398	159,398	159,398	159,398	159,398	159,398	-	1,759,383
1175 Teachers' Extra Duty/Stipends	-	2,045	2,045	2,045	2,045	2,045	2,045	2,045	2,045	2,045	2,045	2,045	-	22,500
1300 Administrators' Salaries	27,571	27,571	27,571	27,571	27,571	27,571	27,571	27,571	27,571	27,571	27,571	27,571	-	330,847
	36,712	198,156	198,156	198,156	198,156	198,156	198,156	198,156	198,156	198,156	198,156	198,156	-	2,216,429
Classified Salaries														
2100 Instructional Salaries	-	83,623	83,623	83,623	83,623	83,623	83,623	83,623	83,623	83,623	83,623	83,623	-	919,856
2140 Instructional Aides Stipends	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2200 Support Salaries	-	25,222	25,222	25,222	25,222	25,222	25,222	25,222	25,222	25,222	25,222	25,222	-	277,444
2240 Classified Stipends	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2300 Classified Administrators' Salaries	6,500	10,067	10,067	10,067	10,067	10,067	10,067	10,067	10,067	10,067	10,067	10,067	-	117,232
2340 Classified Stipends	1,888	1,888	1,888	1,888	1,888	1,888	1,888	1,888	1,888	1,888	1,888	1,888	-	22,659
2400 Clerical and Office Staff Salaries	8,311	34,853	34,853	34,853	34,853	34,853	34,853	34,853	34,853	34,853	34,853	34,853	-	391,689
2900 Other Classified Salaries	16,699	155,653	155,653	155,653	155,653	155,653	155,653	155,653	155,653	155,653	155,653	155,653	-	1,728,879
Benefits														
3101 STRS	6,607	35,663	35,663	35,663	35,663	35,663	35,663	35,663	35,663	35,663	35,663	35,663	-	398,898
3301 OASDI	1,112	10,365	10,365	10,365	10,365	10,365	10,365	10,365	10,365	10,365	10,365	10,365	-	115,124
3311 Medicare	774	5,130	5,130	5,130	5,130	5,130	5,130	5,130	5,130	5,130	5,130	5,130	-	57,207
3401 Health and Welfare	6,311	23,580	23,580	23,580	23,580	23,580	23,580	23,580	23,580	23,580	23,580	23,580	-	265,686
3501 State Unemployment	286	3,315	3,315	3,315	3,315	3,315	3,315	3,315	3,315	3,315	3,315	3,315	-	36,750
3601 Workers' Compensation	748	4,953	4,953	4,953	4,953	4,953	4,953	4,953	4,953	4,953	4,953	4,953	-	55,234
3901 Other Benefits	15,838	83,006	83,006	83,006	83,006	83,006	83,006	83,006	83,006	83,006	83,006	83,006	-	928,899

Julia Lee Performing Arts Academy

Monthly Cash Flow/Forecast FY25-26

ADA = 492.90

	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26	2026 Accruals	FY 25-26 Budget
Books and Supplies														
4100 Textbooks and Core Curricula Materi	10,000	5,000	5,000	5,000	-	-	-	-	-	-	-	-	-	25,000
4200 Books and Other Reference Materi	52,500	1,600	600	600	-	-	-	-	-	-	-	-	-	67,800
4302 School Supplies	20,833	5,833	2,833	2,833	1,833	833	583	583	583	583	583	583	583	41,500
4310 Software	2,917	2,917	2,917	2,917	2,917	2,917	2,917	2,917	2,917	2,917	2,917	2,917	2,917	35,000
4311 Office Expense	20,000	2,733	2,733	2,733	2,733	2,733	2,892	2,733	2,733	2,733	2,733	2,733	2,733	32,959
4400 Noncapitalized Equipment	-	500	500	500	500	500	500	500	500	500	500	500	500	25,000
4700 Food Services	-	23,219	23,219	23,219	23,219	23,219	23,219	23,219	23,219	23,219	23,219	23,219	23,219	255,412
	108,983	53,303	41,803	37,803	31,203	30,203	30,112	29,953	29,953	29,953	29,953	29,453	29,453	482,671
Subagreement Services														
5102 Special Education	16,824	19,675	19,675	19,675	19,675	19,675	19,675	19,675	19,675	19,675	19,675	19,675	19,675	233,245
5103 Substitute Teacher	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5107 Security	-	6,200	6,200	6,200	6,200	6,200	6,200	6,200	6,200	6,200	6,200	6,200	6,200	68,200
	16,824	25,875	25,875	25,875	25,875	25,875	25,875	25,875	25,875	25,875	25,875	25,875	25,875	316,445
Operations and Housekeeping														
5200 Auto and Travel	-	2,000	2,000	2,000	10,000	3,000	3,000	2,000	2,000	2,000	2,000	2,000	2,000	30,000
5300 Dues & Memberships	-	-	6,000	6,000	8,600	400	400	-	-	-	-	-	-	15,000
5400 Insurance	-	18,828	6,276	6,276	6,276	6,276	6,276	6,276	6,276	6,276	6,276	6,276	6,276	75,312
5520 Utilities	3,090	3,090	3,090	3,090	3,090	3,090	3,090	3,090	3,090	3,090	3,090	3,090	3,090	37,080
5502 Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5900 Communications	2,668	2,668	2,668	2,668	2,668	2,668	2,668	2,668	2,668	2,668	2,668	2,668	2,668	32,016
5910 Postage and Shipping	250	250	250	250	250	250	250	250	250	250	250	250	250	3,000
	6,008	26,836	14,284	20,284	30,884	15,284	15,684	14,284	14,284	14,284	12,284	8,008	8,008	192,408
Facilities, Repairs and Other Leases														
5610 Rent	-	38,611	38,611	38,611	38,611	38,611	38,611	38,611	38,611	38,611	38,611	38,611	38,611	386,114
5611 Equipment Leases	310	310	310	310	310	310	310	310	310	310	310	310	310	3,720
5620 Other Leases	19,563	19,563	19,563	19,563	19,563	19,563	19,563	19,563	19,563	19,563	19,563	19,563	19,563	234,752
5630 Repairs and Maintenance	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	20,000
	21,539	60,151	60,151	60,151	60,151	60,151	60,151	60,151	60,151	60,151	60,151	21,539	21,539	644,586
Professional/Consulting Services														
5801 IT	850	850	850	850	850	850	850	850	850	1,126	850	850	850	10,476
5820 Audit & Taxes	-	-	-	6,500	6,500	6,500	6,500	6,500	6,500	-	-	-	-	13,000
5810 Legal	1,600	1,600	1,600	1,600	1,600	1,600	1,600	1,600	1,600	1,600	1,600	1,600	1,600	19,200
5804 Professional Development	-	-	4,100	4,100	4,100	4,100	4,100	4,100	4,100	4,100	4,100	4,100	4,100	41,000
5806 Special Activities/Field Trips	-	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	30,000
5514 Bank Charges	100	100	100	100	100	100	100	100	100	100	100	100	100	1,200
5845 Printing	600	600	600	600	600	600	600	600	600	600	600	600	600	7,200
5892 Other taxes and fees	1,500	1,500	46,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	63,000
5830 Payroll Service Fee	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5811 Management Fee	16,049	16,049	16,049	16,049	16,049	16,049	16,049	16,049	16,049	16,049	16,049	16,049	16,049	192,590
5812 District Oversight Fee	5,245	5,245	5,245	5,245	5,245	5,245	5,245	5,245	5,245	5,245	5,245	5,245	5,245	62,940
5814 SPED Encroachment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	25,944	25,944	78,044	33,044	33,044	39,544	33,044	33,044	39,544	33,320	33,044	33,044	33,044	440,606
Depreciation														
6900 Depreciation Expense	8,106	8,106	8,106	8,106	8,106	8,106	8,106	8,106	8,106	8,106	8,106	8,106	8,106	97,274
	8,106	8,106	8,106	8,106	8,106	8,106	8,106	8,106	8,106	8,106	8,106	8,106	8,106	97,274
Total Expenses	256,654	637,029	665,077	622,077	626,077	615,977	609,786	608,227	614,727	618,503	611,227	562,839	562,839	7,048,197
Surplus (Deficit)	55,330	(247,672)	(46,989)	(20,832)	(26,208)	90,638	228,536	71,221	29,524	30,308	114,570	94,189	282,791	655,407

Julia Lee Performing Arts Academy

Monthly Cash Flow/Forecast FY25-26

ADA = 492.90

	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26	2026 Accruals	FY 25-26 Budget
Cash Flow Adjustments														8.5%
Monthly Surplus (Deficit)	55,330	(247,672)	(46,989)	(20,832)	(26,208)	90,638	228,536	71,221	29,524	30,308	114,570	94,189	282,791	655,407
Cash flows from operating activities														
Depreciation/Amortization	8,106	8,106	8,106	8,106	8,106	8,106	8,106	8,106	8,106	8,106	8,106	8,106	-	97,274
Public Funding Receivables	2,670	113,022	61,715	-	-	-	108,024	-	-	-	-	-	(282,791)	2,639
Grants and Contributions Rec.	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Due To/From Related Parties	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Unearned Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Prepaid Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accounts Payable	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accrued Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Unposted transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Cash flows from investing activities														
Purchases of Prop. And Equip.	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Notes Receivable	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Cash flows from financing activities														
Proceeds from Factoring	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments on Factoring	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds(Payments) on Debt	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Change in Cash	66,106	(126,544)	22,832	(12,725)	(18,102)	98,744	344,666	79,327	37,631	38,414	122,676	102,295		
Cash, Beginning of Month	4,315,759	4,381,864	4,255,320	4,278,153	4,265,427	4,247,326	4,346,070	4,690,736	4,770,063	4,807,694	4,846,108	4,968,784		
Cash, End of Month	<u>4,381,864</u>	<u>4,255,320</u>	<u>4,278,153</u>	<u>4,265,427</u>	<u>4,247,326</u>	<u>4,346,070</u>	<u>4,690,736</u>	<u>4,770,063</u>	<u>4,807,694</u>	<u>4,846,108</u>	<u>4,968,784</u>	<u>5,071,079</u>		

Julia Lee Performing Arts Academy

Monthly Cash Flow/Forecast FY26-27

ADA = 492.90

	Jan-26	Aug-26	Sep-26	Oct-26	Nov-26	Dec-26	Jan-27	Feb-27	Mar-27	Apr-27	May-27	Jun-27	2027 Accruals	FY 26-27 Budget
Revenues														
State Aid - Revenue Limit														
8011 LCFF State Aid	260,404	260,404	468,728	468,728	468,728	468,728	468,728	505,825	505,825	505,825	505,825	505,825	-	5,393,576
8012 Education Protection Account	-	-	24,645	-	-	24,645	-	-	24,645	-	-	24,645	-	98,580
8096 In Lieu of Property Taxes	59,238	118,476	78,984	78,984	78,984	78,984	78,984	138,222	69,111	69,111	69,111	69,111	-	987,298
319,642	319,642	378,880	572,357	547,712	547,712	572,357	547,712	644,047	599,581	574,936	574,936	599,581	-	6,479,454
Federal Revenue														
8181 Special Education - Entitlement	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8220 Federal Child Nutrition	-	-	8,348	21,689	20,765	12,261	6,732	9,797	15,356	15,356	9,290	22,940	-	72,657
8290 Title I, Part A - Basic Low Income	-	-	25,422	-	-	76,265	-	-	-	-	-	-	-	144,163
8291 Title II, Part A - Teacher Quality	-	-	3,906	-	-	11,719	-	-	-	-	-	-	-	101,687
8296 Other Federal Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	15,625
8299 Prior Year Federal Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other State Revenue														
8311 State Special Education	-	18,135	18,135	32,644	32,644	32,644	32,644	32,644	32,644	32,644	32,644	32,644	32,644	362,706
8520 Child Nutrition	-	-	5,306	14,587	14,134	8,372	4,591	6,808	10,518	10,518	6,363	15,712	1,041	97,950
8545 School Facilities (58740)	-	-	-	-	-	-	239,809	-	-	-	119,905	-	-	479,619
8550 Mandated Cost	-	-	-	-	-	-	8,383	-	-	-	-	-	-	8,383
8560 State Lottery	-	18,135	23,441	47,230	46,778	49,398	306,248	39,452	43,162	72,366	158,911	48,356	211,998	1,065,475
Other Local Revenue														
8660 Interest Revenue	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	-	24,000
2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	-	24,000
Total Revenue	321,642	399,016	635,474	618,631	617,255	724,001	862,692	695,296	660,099	664,659	745,137	672,877	286,284	7,903,061
Expenses														
Certificated Salaries														
1100 Teachers' Salaries	-	162,294	162,294	162,294	162,294	162,294	162,294	162,294	162,294	162,294	162,294	162,294	-	1,785,239
1175 Teachers' Extra Duty/Stipends	-	2,045	2,045	2,045	2,045	2,045	2,045	2,045	2,045	2,045	2,045	2,045	-	22,500
1300 Administrators' Salaries	28,122	28,122	28,122	28,122	28,122	28,122	28,122	28,122	28,122	28,122	28,122	28,122	-	337,464
37,370	37,370	201,710	201,710	201,710	201,710	201,710	201,710	201,710	201,710	201,710	201,710	201,710	-	2,256,181
Classified Salaries														
2100 Instructional Salaries	-	86,073	86,073	86,073	86,073	86,073	86,073	86,073	86,073	86,073	86,073	86,073	-	946,801
2140 Instructional Aides Stipends	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2200 Support Salaries	-	25,917	25,917	25,917	25,917	25,917	25,917	25,917	25,917	25,917	25,917	25,917	-	285,091
2240 Classified Stipends	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2300 Classified Administrators' Salaries	6,630	10,304	10,304	10,304	10,304	10,304	10,304	10,304	10,304	10,304	10,304	10,304	-	119,969
2340 Classified Stipends	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2400 Clerical and Office Staff Salaries	1,945	1,945	1,945	1,945	1,945	1,945	1,945	1,945	1,945	1,945	1,945	1,945	-	23,338
2900 Other Classified Salaries	8,477	35,815	35,815	35,815	35,815	35,815	35,815	35,815	35,815	35,815	35,815	35,815	-	402,443
17,052	17,052	160,054	160,054	160,054	160,054	160,054	160,054	160,054	160,054	160,054	160,054	160,054	-	1,777,642
Benefits														
3101 STRS	6,725	36,298	36,298	36,298	36,298	36,298	36,298	36,298	36,298	36,298	36,298	36,298	-	406,002
3301 OASDI	1,135	10,652	10,652	10,652	10,652	10,652	10,652	10,652	10,652	10,652	10,652	10,652	-	118,306
3311 Medicare	789	5,246	5,246	5,246	5,246	5,246	5,246	5,246	5,246	5,246	5,246	5,246	-	58,490
3401 Health and Welfare	6,753	25,230	25,230	25,230	25,230	25,230	25,230	25,230	25,230	25,230	25,230	25,230	-	284,284
3501 State Unemployment	286	3,315	3,315	3,315	3,315	3,315	3,315	3,315	3,315	3,315	3,315	3,315	-	36,750
3601 Workers' Compensation	762	5,065	5,065	5,065	5,065	5,065	5,065	5,065	5,065	5,065	5,065	5,065	-	56,474
3901 Other Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenses	16,449	85,805	85,805	85,805	85,805	85,805	85,805	85,805	85,805	85,805	85,805	85,805	-	960,306

Julia Lee Performing Arts Academy

Monthly Cash Flow/Forecast FY26-27

ADA = 492.90

Books and Supplies

	Jul-26	Aug-26	Sep-26	Oct-26	Nov-26	Dec-26	Jan-27	Feb-27	Mar-27	Apr-27	May-27	Jun-27	2027 Accruals	FY 26-27 Budget
4100 Textbooks and Core Curricula Mat	10,000	5,000	5,000	5,000	-	-	-	-	-	-	-	-	-	25,000
4200 Books and Other Reference Materi	52,500	13,100	1,600	600	-	-	-	-	-	-	-	-	-	67,800
4302 School Supplies	20,833	5,833	5,833	2,833	1,833	833	583	583	583	583	583	583	583	41,500
4310 Software	2,917	2,917	2,917	2,917	2,917	2,917	2,917	2,917	2,917	2,917	2,917	2,917	2,917	35,000
4311 Office Expense	20,000	2,733	2,733	2,733	2,733	2,733	2,892	2,733	2,733	2,733	2,733	2,733	2,733	32,959
4400 Noncapitalized Equipment	-	500	500	500	500	500	500	500	500	500	500	500	500	25,000
4700 Food Services	108,983	55,624	44,124	40,124	33,524	32,524	32,434	32,274	32,274	32,274	32,274	31,774	31,774	280,953
Subagreement Services	16,824	19,675	19,675	19,675	19,675	19,675	19,675	19,675	19,675	19,675	19,675	19,675	19,675	233,245
5102 Special Education	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5103 Substitute Teacher	-	6,200	6,200	6,200	6,200	6,200	6,200	6,200	6,200	6,200	6,200	6,200	6,200	68,200
5107 Security	16,824	25,875	25,875	25,875	25,875	25,875	25,875	25,875	25,875	25,875	30,875	25,875	25,875	316,445

Operations and Housekeeping

5200 Auto and Travel	-	2,000	2,000	2,000	10,000	3,000	3,000	2,000	2,000	2,000	-	2,000	-	30,000
5300 Dues & Memberships	-	-	-	6,000	8,600	-	400	-	-	-	-	-	-	15,000
5400 Insurance	-	19,393	6,464	6,464	6,464	6,464	6,464	6,464	6,464	6,464	6,464	6,464	6,464	77,571
5520 Utilities	3,183	3,183	3,183	3,183	3,183	3,183	3,183	3,183	3,183	3,183	3,183	3,183	3,183	38,192
5502 Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5900 Communications	2,668	2,668	2,668	2,668	2,668	2,668	2,668	2,668	2,668	2,668	2,668	2,668	2,668	32,016
5910 Postage and Shipping	250	250	250	250	250	250	250	250	250	250	250	250	250	3,000
Facilities, Repairs and Other Leases	6,101	27,494	14,565	20,565	31,165	15,965	15,965	14,565	14,565	14,565	12,565	8,101	8,101	195,780

Professional/Consulting Services

5610 Rent	-	39,770	39,770	39,770	39,770	39,770	39,770	39,770	39,770	39,770	39,770	39,770	39,770	397,698
5611 Equipment Leases	310	310	310	310	310	310	310	310	310	310	310	310	310	3,720
5620 Other Leases	20,150	20,150	20,150	20,150	20,150	20,150	20,150	20,150	20,150	20,150	20,150	20,150	20,150	241,794
5630 Repairs and Maintenance	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	20,000
Professional/Consulting Services	22,126	61,896	61,896	61,896	61,896	61,896	61,896	61,896	61,896	61,896	61,896	22,126	22,126	663,212
5801 IT	850	850	850	850	850	850	850	850	850	1,126	850	850	850	10,476
5820 Audit & Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	13,000
5810 Legal	1,600	1,600	1,600	1,600	1,600	1,600	1,600	1,600	1,600	1,600	1,600	1,600	1,600	19,200
5804 Professional Development	-	-	4,100	4,100	4,100	4,100	4,100	4,100	4,100	4,100	4,100	4,100	4,100	41,000
5806 Special Activities/Field Trips	-	-	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	30,000
5514 Bank Charges	100	100	100	100	100	100	100	100	100	100	100	100	100	1,200
5845 Printing	600	600	600	600	600	600	600	600	600	600	600	600	600	7,200
5892 Other taxes and fees	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	63,000
5830 Payroll Service Fee	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5811 Management Fee	16,465	16,465	16,465	16,465	16,465	16,465	16,465	16,465	16,465	16,465	16,465	16,465	16,465	197,577
5812 District Oversight Fee	5,400	5,400	5,400	5,400	5,400	5,400	5,400	5,400	5,400	5,400	5,400	5,400	5,400	64,795
5814 SPED Encroachment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation	26,514	26,514	78,614	33,614	33,614	40,114	33,614	33,614	40,114	33,890	33,614	33,614	33,614	447,447
6900 Depreciation Expense	8,106	8,106	8,106	8,106	8,106	8,106	8,106	8,106	8,106	8,106	8,106	8,106	8,106	97,274
Total Expenses	259,526	653,078	680,749	637,749	641,749	631,649	623,899	623,899	630,399	634,175	626,899	577,165	577,165	7,222,498
Surplus (Deficit)	62,117	(254,062)	(45,276)	(19,119)	(24,495)	92,351	237,234	71,396	29,700	30,483	118,238	95,711	286,284	680,563

Julia Lee Performing Arts Academy

Monthly Cash Flow/Forecast FY26-27

ADA = 492.90

	Jul-26	Aug-26	Sep-26	Oct-26	Nov-26	Dec-26	Jan-27	Feb-27	Mar-27	Apr-27	May-27	Jun-27	2027 Accruals	FY 26-27 Budget
Cash Flow Adjustments														
Monthly Surplus (Deficit)	62,117	(254,062)	(45,276)	(19,119)	(24,495)	92,351	237,234	71,396	29,700	30,483	118,238	95,711	286,284	680,563
Cash flows from operating activities														
Depreciation/Amortization	8,106	8,106	8,106	8,106	8,106	8,106	8,106	8,106	8,106	8,106	8,106	8,106	-	97,274
Public Funding Receivables	2,670	113,022	61,715	-	-	-	108,024	-	-	-	-	-	(286,284)	(853)
Grants and Contributions Rec.	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Due To/From Related Parties	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Unearned Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Prepaid Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accounts Payable	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accrued Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Unposted transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Cash flows from investing activities														
Purchases of Prop. And Equip.	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Notes Receivable	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Cash flows from financing activities														
Proceeds from Factoring	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments on Factoring	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds(Payments) on Debt	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Change in Cash	72,893	(132,935)	24,545	(11,012)	(16,388)	100,457	353,364	79,502	37,806	38,589	126,344	103,818		
Cash, Beginning of Month	5,071,079	5,143,972	5,011,037	5,035,583	5,024,570	5,008,182	5,108,639	5,462,003	5,541,506	5,579,312	5,617,901	5,744,245		
Cash, End of Month	5,143,972	5,011,037	5,035,583	5,024,570	5,008,182	5,108,639	5,462,003	5,541,506	5,579,312	5,617,901	5,744,245	5,848,063		8.6%

Julia Lee Performing Arts Academy

Monthly Cash Flow/Forecast FY27-28

ADA = 492.90

	Jul-27	Aug-27	Sep-27	Oct-27	Nov-27	Dec-27	Jan-28	Feb-28	Mar-28	Apr-28	May-28	Jun-28	2028 Accruals	FY 27-28 Budget
Revenues														
State Aid - Revenue Limit														
8011 LCFF State Aid	269,679	269,679	485,422	485,422	485,422	485,422	485,422	485,422	485,422	485,422	485,422	485,422	485,422	5,393,576
8012 Education Protection Account	-	-	24,645	-	-	24,645	-	-	24,645	-	-	24,645	-	98,580
8096 In Lieu of Property Taxes	59,238	118,476	78,984	78,984	78,984	78,984	78,984	138,222	69,111	69,111	69,111	69,111	-	987,298
	328,917	388,155	589,051	564,406	564,406	589,051	564,406	623,644	579,178	554,533	554,533	579,178	-	6,479,454
Federal Revenue														
8181 Special Education - Entitlement	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8220 Federal Child Nutrition	-	-	8,348	21,689	20,765	12,261	6,732	9,797	15,356	15,356	9,290	22,940	72,657	72,657
8290 Title I, Part A - Basic Low Income	-	-	25,422	-	-	76,265	-	-	-	-	-	-	1,629	144,163
8291 Title II, Part A - Teacher Quality	-	-	3,906	-	-	11,719	-	-	-	-	-	-	-	101,687
8296 Other Federal Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	15,625
8299 Prior Year Federal Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	37,676	21,689	20,765	100,245	6,732	9,797	15,356	15,356	9,290	22,940	74,286	334,132
Other State Revenue														
8311 State Special Education	-	18,135	18,135	32,644	32,644	32,644	32,644	32,644	32,644	32,644	32,644	32,644	32,644	362,706
8520 Child Nutrition	-	-	5,306	14,587	14,134	8,372	4,591	6,808	10,518	10,518	6,363	15,712	1,041	97,950
8545 School Facilities (5B740)	-	-	-	-	-	-	247,004	-	-	-	123,502	-	-	494,007
8550 Mandated Cost	-	-	-	-	-	-	-	-	-	-	-	-	-	8,383
8560 State Lottery	-	-	-	-	-	8,383	-	-	-	-	-	-	-	116,817
	-	18,135	23,441	47,230	46,778	49,998	313,442	39,452	43,162	72,366	162,508	48,356	215,595	1,079,864
Other Local Revenue														
8660 Interest Revenue	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	-	24,000
	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	-	24,000
Total Revenue	330,917	408,290	652,167	635,325	633,949	740,695	886,581	674,892	639,696	644,255	728,331	652,473	289,881	7,917,450
Expenses														
Certificated Salaries														
1100 Teachers' Salaries	-	165,365	165,365	165,365	165,365	165,365	165,365	165,365	165,365	165,365	165,365	165,365	-	1,819,019
1175 Teachers' Extra Duty/Stipends	-	2,045	2,045	2,045	2,045	2,045	2,045	2,045	2,045	2,045	2,045	2,045	-	22,500
1300 Administrators' Salaries	28,684	28,684	28,684	28,684	28,684	28,684	28,684	28,684	28,684	28,684	28,684	28,684	-	344,213
	38,041	205,452	205,452	205,452	205,452	205,452	205,452	205,452	205,452	205,452	205,452	205,452	-	2,298,016
Classified Salaries														
2100 Instructional Salaries	-	88,595	88,595	88,595	88,595	88,595	88,595	88,595	88,595	88,595	88,595	88,595	-	974,542
2140 Instructional Aides Stipends	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2200 Support Salaries	-	26,632	26,632	26,632	26,632	26,632	26,632	26,632	26,632	26,632	26,632	26,632	-	292,954
2240 Classified Stipends	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2300 Classified Administrators' Salaries	6,762	10,546	10,546	10,546	10,546	10,546	10,546	10,546	10,546	10,546	10,546	10,546	-	122,772
2340 Classified Stipends	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2400 Clerical and Office Staff Salaries	2,003	2,003	2,003	2,003	2,003	2,003	2,003	2,003	2,003	2,003	2,003	2,003	-	24,039
2900 Other Classified Salaries	8,646	36,805	36,805	36,805	36,805	36,805	36,805	36,805	36,805	36,805	36,805	36,805	-	413,499
	17,412	164,581	164,581	164,581	164,581	164,581	164,581	164,581	164,581	164,581	164,581	164,581	-	1,827,805
Benefits														
3101 STRS	6,841	36,946	36,946	36,946	36,946	36,946	36,946	36,946	36,946	36,946	36,946	36,946	-	413,244
3301 OASDI	1,159	10,955	10,955	10,955	10,955	10,955	10,955	10,955	10,955	10,955	10,955	10,955	-	121,659
3311 Medicare	804	5,365	5,365	5,365	5,365	5,365	5,365	5,365	5,365	5,365	5,365	5,365	-	59,824
3401 Health and Welfare	7,226	26,996	26,996	26,996	26,996	26,996	26,996	26,996	26,996	26,996	26,996	26,996	-	304,184
3501 State Unemployment	286	3,315	3,315	3,315	3,315	3,315	3,315	3,315	3,315	3,315	3,315	3,315	-	36,750
3601 Workers' Compensation	776	5,180	5,180	5,180	5,180	5,180	5,180	5,180	5,180	5,180	5,180	5,180	-	57,761
3901 Other Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	17,092	88,757	88,757	88,757	88,757	88,757	88,757	88,757	88,757	88,757	88,757	88,757	-	993,423

Julia Lee Performing Arts Academy

Monthly Cash Flow/Forecast FY27-28

ADA = 492.90

	Jul-27	Aug-27	Sep-27	Oct-27	Nov-27	Dec-27	Jan-28	Feb-28	Mar-28	Apr-28	May-28	Jun-28	2028 Accruals	FY 27-28 Budget
Books and Supplies														
4100 Textbooks and Core Curricula Matr	10,000	5,000	5,000	5,000	5,000	-	-	-	-	-	-	-	-	25,000
4200 Books and Other Reference Materi	52,500	13,100	1,600	600	600	-	-	-	-	-	-	-	-	67,800
4302 School Supplies	20,833	5,833	5,833	2,833	1,833	833	583	583	583	583	583	583	583	41,500
4310 Software	2,917	2,917	2,917	2,917	2,917	2,917	2,917	2,917	2,917	2,917	2,917	2,917	2,917	35,000
4311 Office Expense	2,733	2,733	2,733	2,733	2,733	2,733	2,733	2,733	2,733	2,733	2,733	2,733	2,733	32,959
4400 Noncapitalized Equipment	20,000	500	500	500	500	500	500	500	500	500	500	500	500	25,000
4700 Food Services	108,983	58,179	46,679	42,679	36,079	28,095	28,095	28,095	28,095	28,095	28,095	28,095	28,095	309,048
Subagreement Services														
5102 Special Education	16,824	19,675	19,675	19,675	19,675	19,675	19,675	19,675	19,675	19,675	19,675	19,675	19,675	233,245
5103 Substitute Teacher	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5107 Security	16,824	25,875	25,875	25,875	25,875	25,875	25,875	25,875	25,875	25,875	25,875	25,875	25,875	68,200
Operations and Housekeeping														
5200 Auto and Travel	-	2,000	2,000	2,000	10,000	3,000	3,000	2,000	2,000	2,000	2,000	2,000	2,000	30,000
5300 Dues & Memberships	-	-	-	6,000	8,600	400	400	-	-	-	-	-	-	15,000
5400 Insurance	-	19,975	6,658	6,658	6,658	6,658	6,658	6,658	6,658	6,658	6,658	6,658	6,658	79,898
5520 Utilities	3,278	3,278	3,278	3,278	3,278	3,278	3,278	3,278	3,278	3,278	3,278	3,278	3,278	39,338
5502 Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5900 Communications	2,668	2,668	2,668	2,668	2,668	2,668	2,668	2,668	2,668	2,668	2,668	2,668	2,668	32,016
5910 Postage and Shipping	250	250	250	250	250	250	250	250	250	250	250	250	250	3,000
5916	6,196	28,171	14,854	20,854	31,454	15,854	16,254	14,854	14,854	14,854	12,854	8,196	-	199,253
Facilities, Repairs and Other Leases														
5610 Rent	-	40,963	40,963	40,963	40,963	40,963	40,963	40,963	40,963	40,963	40,963	40,963	40,963	409,628
5611 Equipment Leases	310	310	310	310	310	310	310	310	310	310	310	310	310	3,720
5620 Other Leases	20,754	20,754	20,754	20,754	20,754	20,754	20,754	20,754	20,754	20,754	20,754	20,754	20,754	249,048
5630 Repairs and Maintenance	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	20,000
22,731	63,694	63,694	63,694	63,694	63,694	63,694	63,694	63,694	63,694	63,694	63,694	22,731	-	682,396
Professional/Consulting Services														
5801 IT	850	850	850	850	850	850	850	850	850	1,126	850	850	850	10,476
5820 Audit & Taxes	-	-	-	-	-	6,500	-	-	-	-	-	-	-	13,000
5810 Legal	1,600	1,600	1,600	1,600	1,600	1,600	1,600	1,600	1,600	1,600	1,600	1,600	1,600	19,200
5804 Professional Development	-	-	4,100	4,100	4,100	4,100	4,100	4,100	4,100	4,100	4,100	4,100	4,100	41,000
5806 Special Activities/Field Trips	-	-	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	30,000
5514 Bank Charges	100	100	100	100	100	100	100	100	100	100	100	100	100	1,200
5845 Printing	600	600	600	600	600	600	600	600	600	600	600	600	600	7,200
5892 Other taxes and fees	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	63,000
5830 Payroll Service Fee	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5811 Management Fee	16,495	16,495	16,495	16,495	16,495	16,495	16,495	16,495	16,495	16,495	16,495	16,495	16,495	197,936
5812 District Oversight Fee	5,400	5,400	5,400	5,400	5,400	5,400	5,400	5,400	5,400	5,400	5,400	5,400	5,400	64,795
5814 SPED Encroachment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26,544	26,544	78,644	33,644	33,644	33,644	40,144	33,644	40,144	33,920	33,644	33,644	33,644	33,644	447,807
Depreciation														
6900 Depreciation Expense	8,106	8,106	8,106	8,106	8,106	8,106	8,106	8,106	8,106	8,106	8,106	8,106	8,106	97,274
8,106	8,106	8,106	8,106	8,106	8,106	8,106	8,106	8,106	8,106	8,106	8,106	8,106	8,106	97,274
Total Expenses	261,930	669,359	696,642	653,642	657,642	647,542	641,351	639,792	646,292	650,068	642,792	591,671	-	7,398,726
Surplus (Deficit)	68,987	(261,069)	(44,475)	(18,318)	(23,694)	93,152	245,229	35,100	(6,597)	(5,813)	85,538	60,802	289,881	518,724

Julia Lee Performing Arts Academy

Monthly Cash Flow/Forecast FY27-28

	Jul-27	Aug-27	Sep-27	Oct-27	Nov-27	Dec-27	Jan-28	Feb-28	Mar-28	Apr-28	May-28	Jun-28	2028 Accruals	FY 27-28 Budget
ADA = 492.90														6.6%
Cash Flow Adjustments														
Monthly Surplus (Deficit)	68,987	(261,069)	(44,475)	(18,318)	(23,694)	93,152	245,229	35,100	(6,597)	(5,813)	85,538	60,802	289,881	518,724
Cash flows from operating activities	8,106	8,106	8,106	8,106	8,106	8,106	8,106	8,106	8,106	8,106	8,106	8,106	-	97,274
Depreciation/Amortization	2,670	113,022	61,715	-	-	-	108,024	-	-	-	-	-	(289,881)	(4,450)
Public Funding Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grants and Contributions Rec.	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Due To/From Related Parties	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Unearned Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Prepaid Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accounts Payable	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accrued Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Unposted transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Cash flows from investing activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Purchases of Prop. And Equip.	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Notes Receivable	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Cash flows from financing activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds from Factoring	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments on Factoring	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds(Payments) on Debt	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Change in Cash	79,763	(139,941)	25,346	(10,212)	(15,588)	101,258	361,359	43,206	1,509	2,293	93,644	68,908		
Cash, Beginning of Month	5,848,063	5,927,826	5,787,885	5,813,231	5,803,019	5,787,432	5,888,690	6,250,049	6,293,255	6,294,765	6,297,057	6,390,702		
Cash, End of Month	<u>5,927,826</u>	<u>5,787,885</u>	<u>5,813,231</u>	<u>5,803,019</u>	<u>5,787,432</u>	<u>5,888,690</u>	<u>6,250,049</u>	<u>6,293,255</u>	<u>6,294,765</u>	<u>6,297,057</u>	<u>6,390,702</u>	<u>6,459,610</u>		

JULIA LEE PEFORMING ARTS ACADEMY

REVENUE ASSUMPTIONS						
FACTORS	FY22/23	FY23/24	FY24/25	FY25/26	FY26/27	FY27/28
Enrollment	431	500	530	530	530	530
Attendance Rate	95.0%	93.0%	93.0%	93.0%	93.0%	93.0%
ADA	394.54	465.00	492.90	492.90	492.90	492.90
COLA	2.98%	3.05%	0.00%	0.00%	0.00%	0.00%
TK-3	\$ 9,166	\$ 9,919	\$ 10,217	\$ 10,524	\$ 10,840	\$ 10,840
4-6	\$ 9,166	\$ 9,919	\$ 10,217	\$ 10,524	\$ 10,840	\$ 10,840
7-8	\$ 9,304	\$ 10,069	\$ 10,371	\$ 10,682	\$ 11,002	\$ 11,002
9-12	\$ 9,580	\$ 10,367	\$ 10,678	\$ 10,998	\$ 11,328	\$ 11,328
Federal Special Education IDEA rate per ADA	\$ 147.41	\$ 147.41	\$ 147.41	\$ 147.41	\$ 147.41	\$ 147.41
Title I	\$ 81,395	\$ 95,931	\$ 101,687	\$ 101,687	\$ 101,687	\$ 101,687
Title II	\$ 12,507	\$ 14,741	\$ 15,625	\$ 15,625	\$ 15,625	\$ 15,625
State Special Education- AB602	\$ 887.44	\$ 1034.85	\$ 1034.85	\$ 1034.85	\$ 1034.85	\$ 1034.85
SB740 Rate per ADA	\$ 1,232	\$ 1,232	\$ 1,232	\$ 1,232	\$ 1,232	\$ 1,232
Mandate Cost per ADA K-8	\$ 18.34	\$ 18.78	\$ 18.78	\$ 18.78	\$ 18.78	\$ 18.78
Mandate Cost per ADA 9-12	\$ 50.98	\$ 52.21	\$ 52.21	\$ 52.21	\$ 52.21	\$ 52.21
State Lottery Per ADA	\$ 237	\$ 237	\$ 237	\$ 237	\$ 237	\$ 237
In-Lieu Tax Rate	\$ 2003.04	\$ 2003.04	\$ 2003.04	\$ 2003.04	\$ 2003.04	\$ 2003.04
EPA Reveue per LCFF Calculator	\$ 78,908.00	\$ 93,000.00	\$ 98,580.00	\$ 98,580.00	\$ 98,580.00	\$ 98,580.00
EPA Rate	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00
Lunch Pick Up %	40%	40%	40%	40%	40%	40%
Breakfast Pick Up %	40%	40%	40%	40%	40%	40%
Federal Nutrition:						
Breakfast	1.66	1.66	1.66	1.66	1.66	1.66
Lunch Rate	3.09	3.09	3.09	3.09	3.09	3.09
Federal Rate Per ADA	\$ 360	\$ 360	\$ 360	\$ 360	\$ 360	\$ 360
State Nutrition:						
Breakfast	0.22	0.22	0.22	0.22	0.22	0.22
Lunch Rate	0.23	0.23	0.23	0.23	0.23	0.23
State Rate per ADA	\$ 34	\$ 34	\$ 34	\$ 34	\$ 34	\$ 34
Breakfast served per day	84	84	84	84	84	84
Lunch served per day	84	84	84	84	84	84
Days in the month	22	22	22	22	22	22
CAL STRS	16.00%	19.10%	19.10%	19.10%	19.10%	19.10%

Julia Lee Performing Arts Academy
LCFF Funding Calculation

2017-18 Funding per ADA

Calculate the LCFF Target

Target Base Grant by Grade

Grade level	2023-24	2024-25	2025-26	2026-27	2027-28
COLA	8.22%	3.00%	3.00%	3.00%	0.00%
K-3	\$ 9,919	\$ 10,217	\$ 10,524	\$ 10,840	\$ 10,840
4-6	\$ 9,919	\$ 10,217	\$ 10,524	\$ 10,840	\$ 10,840
7-8	\$ 10,069	\$ 10,371	\$ 10,682	\$ 11,002	\$ 11,002
9-12	\$ 10,367	\$ 10,678	\$ 10,998	\$ 11,328	\$ 11,328
	\$ 12,015	\$ 12,375	\$ 12,746	\$ 13,128	\$ 13,128
TK	25	25	25	25	25
TK	25	25	25	25	25
K	25	25	25	25	25
K	25	25	25	25	25
1	25	25	25	25	25
1	25	25	25	25	25
2	25	25	25	25	25
2	25	25	25	25	25
3	25	25	25	25	25
3	25	25	25	25	25
4	25	25	25	25	25
4	25	25	25	25	25
5	25	25	25	25	25
5	25	25	25	25	25
6	30	30	30	30	30
6	30	30	30	30	30
7	30	30	30	30	30
7	30	30	30	30	30
8	0	30	30	30	30
8	30	30	30	30	30
Total	500	530	530	530	530
TK	46.50	46.50	46.50	46.50	46.50
185.77 K-3	186.00	186.00	186.00	186.00	186.00
100.76 4-6	148.80	148.80	148.80	148.80	148.80
48.21 7-8	83.70	111.60	111.60	111.60	111.60
9-12	-	-	-	-	-
Total ADA	465.00	492.90	492.90	492.90	492.90
Total Base Target	\$ 4,672,153	\$ 5,110,322	\$ 5,263,688	\$ 5,421,602	\$ 5,421,602
**ADA From New Grade Levels	-	-	-	-	-
Grade Level Add-Ons	46.50	46.50	46.50	46.50	46.50
K-3 CSR Supplement (10.4% of K-3)	239,940	247,148	254,355	262,028	262,028
High School Supplement (2.6% of 9-12)	\$ -	\$ -	\$ -	\$ -	\$ -
Total Add-Ons	\$ 239,940	\$ 247,148	\$ 254,355	\$ 262,028	\$ 262,028
Total Target Base Plus Add-Ons	\$ 4,912,093	\$ 5,357,470	\$ 5,518,043	\$ 5,683,630	\$ 5,683,630
Average Base per ADA	\$ 10,564	\$ 10,869	\$ 11,195	\$ 11,531	\$ 11,531
Transitional Kindergarten Add-on	141,557	145,804	150,177	154,683	154,683
Transitional Kindergarten Add-on Rate	\$ 3,044	\$ 3,136	\$ 3,230	\$ 3,327	\$ 3,327
<u>Supplemental Grant</u>					
Unduplicated FRPM/ELL/FY Count	292	292	294	294	294
Total Enrollment	500.00	530.00	530.00	530.00	530.00
School Percent FRPM/ELL/FY	58.40%	55.18%	55.40%	55.33%	55.33%
School Supplement Per Pupil (20%)	\$ 1,234	\$ 1,200	\$ 1,240	\$ 1,276	\$ 1,276
Total Supplemental Grant	\$ 573,732	\$ 591,250	\$ 611,399	\$ 628,950	\$ 628,950
<u>Concentration Grant (Pupils over 55% FRPL)</u>					
District Unduplicated FRPM/ELL/FY	68.52%	68.52%	68.52%	68.52%	68.52%
Total Concentration Grant	\$ 108,557	\$ 6,268	\$ 14,347	\$ 12,191	\$ 12,191
Total LCFF Target	\$ 5,735,939	\$ 6,100,792	\$ 6,293,967	\$ 6,479,454	\$ 6,479,454
Base Grant per ADA	\$ 12,335	\$ 12,377	\$ 12,769	\$ 13,146	\$ 13,146
LCAP Compliance					
PY Spending (2015-16 Estimate)	91,625	773,915	597,519	625,746	641,142
Concentration and Supplemental Spending	773,915	597,519	625,746	641,142	641,142
Minimum % increase in service	15.60%	10.86%	11.04%	10.98%	10.98%
Actual LCAP Expenditure	-	-	-	-	-

2023-2024 JULIA LEE PERFORMING ARTS ACADEMY - EXPENSE DETAIL

	C	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
BOOKS & SUPPLIES														
4100 Textbooks and Core Materials	HMH	10,000	5,000	5,000	5,000	5,000	5,000							35,000
4200 Books and Reference Materia	NWEA	6,500	100	100	100									6,800
4200 Books and Reference Materia	EL Curriculum	3,500	1,500											5,000
4200 Books and Reference Materia	Visual Arts	3,500	1,500	1,500	500									7,000
4200 Books and Reference Materia	Cengage	4,000												4,000
4200 Books and Reference Materia	TCI	25,000	5,000											30,000
4200 Books and Reference Materia	Reveal Math	10,000	5,000											15,000
4302 School Supplies	Pete's Music	167	167	167	167	167	167	167	167	167	167	167	167	2,000
4302 School Supplies	West Music Catalog	250	250	250	250	250	250							1,500
4302 School Supplies	VAPA	417	417	417	417	417	417	417	417	417	417	417	417	5,000
4302 School Supplies	General	1,000	3,000	3,000	2,000	1,000	5,000	5,000	5,000	5,000				30,000
4310 Software	iReady	2,250	2,250	2,250	2,250	2,250	2,250	2,250	2,250	2,250	2,250	2,250	2,250	27,000
4310 Software	unknown	667	667	667	667	667	667	667	667	667	667	667	667	8,000
4311 Office Expense	Go Daddy.com					159								159
4311 Office Expense	School Pathways	500	500	500	500	500	500	500	500	500	500	500	500	6,000
4311 Office Expense	Other miscellaneous	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	25,000
4400 Noncapitalized Equipment	Miscellaneous non-cap expenditures	19,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	30,000
4700 Food Services	Preferred Meal Systems	19,189	19,189	19,189	19,189	19,189	19,189	19,189	19,189	19,189	19,189	19,189	19,189	211,084
TOTAL		88,833	47,623	36,123	34,123	32,523	36,523	31,432	31,273	31,273	26,273	26,273	26,273	449,543
SUB-AGREEMENT SERVICES														
5102 Special Education	Mikaleen Klepper		909	909	909	909	909	909	909	909	909	909	909	10,000
5102 Special Education	Room 2 Talk Speech Therapy (\$80/hr)	8,739	8,739	8,739	8,739	8,739	8,739	8,739	8,739	8,739	8,739	8,739	8,739	104,865
5102 Special Education	Other Special Education vendors	1,605	1,605	1,605	1,605	1,605	1,605	1,605	1,605	1,605	1,605	1,605	1,605	17,652
5102 Special Education	Takeisha Johnson	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250	75,000
5103 Substitute Teacher														
5107 Security	Semper Patrol		6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	66,000
5106 Educational Consultants	Renewal						10,000							15,000
5106 Educational Consultants	LCAP												10,000	15,000
TOTAL		14,989	23,503	23,503	23,503	23,503	23,503	23,503	23,503	33,503	38,503	28,503	23,503	303,517

OPERATIONS AND HOUSEKEEPING												
5400 Insurance	Keenan & Associates-GL	11,550	3,850	3,850	3,850	3,850	3,850	3,850	3,850	3,850	3,850	46,200
5400 Insurance	Keenan & Associates-WC	5,068	1,689	1,689	1,689	1,689	1,689	1,689	1,689	1,689	1,689	20,271
5200 Auto and Travel	includes board members	2,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	2,000	30,000
5300 Dues & Memberships	CCSA/Chamber		7,000	200								7,200
5300 Dues & Memberships	CCSA/Chamber	15	7,500									7,500
5520 Utilities	unknown	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600	31,200
5502 Janitorial	unknown											
5900 Communications	Nexiva	1,066	1,066	1,066	1,066	1,066	1,066	1,066	1,066	1,066	1,066	12,792
5900 Communications	T-Mobile	880	880	880	880	880	880	880	880	880	880	10,560
5900 Communications	Frontier	683	683	683	683	683	683	683	683	683	683	8,200
5910 Postage & Shipping	various postage	250	250	250	250	250	250	250	250	250	250	3,000
TOTAL		5,479	24,097	14,019	14,019	28,519	14,019	14,019	14,019	14,019	13,019	176,923

FACILITIES, REPAIRS AND OTHER LEASES												
5610 Rent	Eisnore First Assembly	24,423	24,423	24,423	24,423	24,423	24,423	24,423	24,423	24,423	24,423	244,229
	increase 3%											
5610 Rent	Eisnore First Assembly-lan	11,972	11,972	11,972	11,972	11,972	11,972	11,972	11,972	11,972	11,972	119,721
5620 Other Leases	Williams Scotsman, Inc - MDS-086986-Ti	4,052	4,052	4,052	4,052	4,052	4,052	4,052	4,052	4,052	4,052	48,630
5620 Other Leases	Williams Scotsman, Inc - CPX-05629	1,110	1,110	1,110	1,110	1,110	1,110	1,110	1,110	1,110	1,110	13,324
5620 Other Leases	Williams Scotsman, Inc - CPX-108988	1,162	1,162	1,162	1,162	1,162	1,162	1,162	1,162	1,162	1,162	13,940
5620 Other Leases	Williams Scotsman, Inc - CPX-81416	1,110	1,110	1,110	1,110	1,110	1,110	1,110	1,110	1,110	1,110	13,324
5620 Other Leases	Williams Scotsman, Inc - CPX-06124	1,162	1,162	1,162	1,162	1,162	1,162	1,162	1,162	1,162	1,162	13,946
5620 Other Leases	Williams Scotsman, Inc - CPX-04284	1,147	1,147	1,147	1,147	1,147	1,147	1,147	1,147	1,147	1,147	13,764
5620 Other Leases	Williams Scotsman, Inc - CPX-110122	1,161	1,161	1,161	1,161	1,161	1,161	1,161	1,161	1,161	1,161	13,930
5620 Other Leases	TBD											2,322
5620 Other Leases	TBD											2,322
5620 Other Leases	TBD											2,322
5620 Other Leases	TBD											2,322
5611 Other Leases	Southwest Mobile	310	310	310	310	310	310	310	310	310	-	3,100
5630 Repairs & Maintenance	miscellaneous	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	30,000
TOTAL		13,715	50,110	50,110	50,110	50,110	50,110	50,110	50,110	50,110	57,335	20,940

PROFESSIONAL/CONSULTING SERVICES													
5801	IT	WIX	700	700	700	700	700	700	700	700	700	276	276
5801	IT	miscellaneous	100	100	100	100	100	100	100	100	100	700	700
5514	Bank Charges		100	100	100	100	100	100	100	100	100	100	8,400
5892	Other Taxes & Fees	church taxes	3,750	3,750	3,750	3,750	3,750	3,750	3,750	3,750	3,750	100	1,200
5892	Other Taxes & Fees	miscellaneous	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	3,750	45,000
5806	Special Activities/Field Trips	miscellaneous	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	1,200	14,400
5810	Legal	Young, Minney & Core	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	2,500	25,000
5804	Professional Development	PD/Conf	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,200	14,400
5804	Professional Development	Induction	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600	1,000	10,000
5804	Professional Development	various	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,600	26,000
5811	Management Fee	ACG Consulting	15,593	15,593	15,593	15,593	15,593	15,593	15,593	15,593	15,593	2,500	25,000
5812	District Oversight Fee	RCOE	4,780	4,780	4,780	4,780	4,780	4,780	4,780	4,780	4,780	15,593	187,117
5814	SPED Encroachment		-	-	-	-	-	-	-	-	-	4,780	57,359
5830	Payroll Service	ACG Consulting	-	-	-	-	-	-	-	-	-	-	-
5820	Audit & Taxes	Clem Payne, Jr	-	-	-	-	-	-	-	-	-	6,500	13,000
5845	Printing	Expert Copy Services	550	550	550	550	550	550	550	550	550	550	6,600
5805	General Consulting		-	-	-	-	-	-	-	-	-	-	-
TOTAL			27,873	27,873	36,473	36,473	42,973	36,473	36,473	42,973	36,749	36,473	483,752

DEPRECIATION													
6900	Depreciation		8,106	8,106	8,106	8,106	8,106	8,106	8,106	8,106	8,106	8,106	97,274
TOTAL			8,106	8,106	8,106	8,106	8,106	8,106	8,106	8,106	8,106	8,106	97,274

2024-2025 JULIA LEE PERFORMING ARTS ACADEMY - EXPENSE DETAIL

	VENDOR	R	C	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
BOOKS & SUPPLIES																
4100	Textbooks and Core Materials			10,000	5,000	5,000	5,000									25,000
4200	Books and Reference Materials			6,500	100	100	100									6,800
4200	Books and Reference Materials			3,500	1,500											5,000
4200	Books and Reference Materials			3,500	1,500	1,500	500									7,000
4200	Books and Reference Materials			4,000												4,000
4200	Books and Reference Materials			25,000	5,000											30,000
4200	Books and Reference Materials			10,000	5,000											15,000
4302	School Supplies			167	167	167	167	167	167	167	167	167	167	167	167	2,000
4302	School Supplies			250	250	250	250	250	250							1,500
4302	School Supplies			417	417	417	417	417	417	417	417	417	417	417	417	5,000
4302	School Supplies			20,000	5,000	5,000	2,000	1,000								33,000
4310	Software			2,250	2,250	2,250	2,250	2,250	2,250	2,250	2,250	2,250	2,250	2,250	2,250	27,000
4310	Software															-
4310	Software			667	667	667	667	667	667	667	667	667	667	667	667	8,000
4311	Office Expense									159						159
4311	Office Expense			550	550	550	550	550	550	550	550	550	550	550	550	6,600
4311	Office Expense			2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	25,000
4400	Noncapitalized Equipment			20,000	500	500	500	500	500	500	500	500	500	500	500	25,000
4700	Food Services			21,108	21,108	21,108	21,108	21,108	21,108	21,108	21,108	21,108	21,108	21,108	21,108	232,192
	TOTAL			108,883	51,092	39,592	35,592	28,992	27,992	27,901	27,742	27,742	27,742	27,742	27,242	458,251
SUB-AGREEMENT SERVICES																
5102	Special Education				909	909	909	909	909	909	909	909	909	909	909	10,000
5102	Special Education			9,613	9,613	9,613	9,613	9,613	9,613	9,613	9,613	9,613	9,613	9,613	9,613	115,351
5102	Special Education			1,765	1,765	1,765	1,765	1,765	1,765	1,765	1,765	1,765	1,765	1,765	1,765	19,417
5102	Special Education			6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250	75,000
5103	Substitute Teacher															-
5107	Security			6,100	6,100	6,100	6,100	6,100	6,100	6,100	6,100	6,100	6,100	6,100	6,100	67,100
5106	Educational Consultants															-
	TOTAL			15,863	24,637	24,637	24,637	24,637	24,637	24,637	24,637	24,637	24,637	24,637	24,637	301,868

OPERATIONS AND HOUSEKEEPING												
5400 Insurance	Keenan & Associates-GL	12,705	4,235	4,235	4,235	4,235	4,235	4,235	4,235	4,235	4,235	50,820
5400 Insurance	Keenan & Associates-WC	5,575	1,858	1,858	1,858	1,858	1,858	1,858	1,858	1,858	1,858	22,298
5200 Auto and Travel	includes board members	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	30,000
5300 Dues & Memberships	CCSA/Chamber		3,000	4,300		200						7,500
5300 Dues & Memberships	CSDC		3,000	4,300		200						7,500
5520 Utilities	unknown	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	36,000
5502 Janitorial	unknown											
5900 Communications	Nextiva	2,108	2,108	2,108	2,108	2,108	2,108	2,108	2,108	2,108	2,108	25,296
5900 Communications	T-Mobile	250	250	250	250	250	250	250	250	250	250	3,000
5900 Communications	Frontier	364	364	364	364	364	364	364	364	364	364	4,368
5910 Postage & Shipping	various postage	250	250	250	250	250	250	250	250	250	250	3,000
TOTAL		5,972	26,252	14,065	20,065	30,665	15,065	14,065	14,065	14,065	12,065	7,972

FACILITIES, REPAIRS AND OTHER LEASES												
5610 Rent	Eisnmore First Assembly	25,156	25,156	25,156	25,156	25,156	25,156	25,156	25,156	25,156	25,156	251,556
5610 Rent	Eisnmore First Assembly-land (0.37 x 15.4)	12,331	12,331	12,331	12,331	12,331	12,331	12,331	12,331	12,331	12,331	123,312
5620 Other Leases	Williams Scotsman, Inc - MDS-086986-TOILET	4,174	4,174	4,174	4,174	4,174	4,174	4,174	4,174	4,174	4,174	50,088
5620 Other Leases	Williams Scotsman, Inc - CPX-05629	1,144	1,144	1,144	1,144	1,144	1,144	1,144	1,144	1,144	1,144	13,724
5620 Other Leases	Williams Scotsman, Inc - CPX-108988	1,197	1,197	1,197	1,197	1,197	1,197	1,197	1,197	1,197	1,197	14,358
5620 Other Leases	Williams Scotsman, Inc - CPX-81416	1,144	1,144	1,144	1,144	1,144	1,144	1,144	1,144	1,144	1,144	13,724
5620 Other Leases	Williams Scotsman, Inc - CPX-06124	1,197	1,197	1,197	1,197	1,197	1,197	1,197	1,197	1,197	1,197	14,365
5620 Other Leases	Williams Scotsman, Inc - CPX-04284	1,181	1,181	1,181	1,181	1,181	1,181	1,181	1,181	1,181	1,181	14,177
5620 Other Leases	Williams Scotsman, Inc - CPX-110122	1,196	1,196	1,196	1,196	1,196	1,196	1,196	1,196	1,196	1,196	14,348
5620 Other Leases	TBD	1,196	1,196	1,196	1,196	1,196	1,196	1,196	1,196	1,196	1,196	14,348
5620 Other Leases	TBD	1,196	1,196	1,196	1,196	1,196	1,196	1,196	1,196	1,196	1,196	14,348
5620 Other Leases	TBD	1,196	1,196	1,196	1,196	1,196	1,196	1,196	1,196	1,196	1,196	14,348
5620 Other Leases	TBD	1,196	1,196	1,196	1,196	1,196	1,196	1,196	1,196	1,196	1,196	14,348
5611 Other Leases	Southwest Mobile	4,174	4,174	4,174	4,174	4,174	4,174	4,174	4,174	4,174	4,174	50,088
5630 Repairs & Maintenance	miscellaneous	310	310	310	310	310	310	310	310	310	310	3,720
TOTAL		21,803	59,290	59,290	59,290	59,290	59,290	59,290	59,290	59,290	21,803	636,502

PROFESSIONAL/CONSULTING SERVICES												
	750	750	750	750	750	750	750	750	750	750	750	276
5801 IT												276
5801 IT												276
5514 Bank Charges	100	100	100	100	100	100	100	100	100	100	100	750
5892 Other Taxes & Fees	1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300	750
5892 Other Taxes & Fees												750
5810 Legal												750
5804 Professional Development	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	750
5804 Professional Development												750
5804 Professional Development												750
5811 Management Fee	15,617	15,617	15,617	15,617	15,617	15,617	15,617	15,617	15,617	15,617	15,617	750
5812 District Oversight Fee	5,084	5,084	5,084	5,084	5,084	5,084	5,084	5,084	5,084	5,084	5,084	750
5814 SPED Encroachment												750
5830 Payroll Service												750
5820 Audit & Taxes												750
5845 Printing	600	600	600	600	600	600	600	600	600	600	600	750
5805 General Consulting												750
TOTAL	24,951	24,951	24,951	24,951	24,951	24,951	24,951	24,951	24,951	24,951	24,951	423,692

2025-2026 JULIA LEE PERFORMING ARTS ACADEMY - EXPENSE DETAIL

VENDOR	R	Q	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
BOOKS & SUPPLIES															
4100	Textbooks and Core Materials	Houghton	10,000	5,000	5,000	5,000									25,000
4200	Books and Reference Material	NWEA	6,500	100	100	100									6,800
4200	Books and Reference Material	EL Curriculum	3,500	1,500											5,000
4200	Books and Reference Material	Visual Arts	3,500	1,500	1,500	500									7,000
4200	Books and Reference Material	Cengage	4,000												4,000
4200	Books and Reference Material	TCI	25,000	5,000											30,000
4200	Books and Reference Material	Reveal Math	10,000	5,000											15,000
4302	School Supplies	Pete's Music	167	167	167	167	167	167	167	167	167	167	167	167	2,000
4302	School Supplies	West Music Catalog	250	250	250	250	250	250							1,500
4302	School Supplies	VAPA	417	417	417	417	417	417	417	417	417	417	417	417	5,000
4302	School Supplies	General	20,000	5,000	5,000	2,000	1,000								33,000
4310	Software	iReady	2,250	2,250	2,250	2,250	2,250	2,250	2,250	2,250	2,250	2,250	2,250	2,250	27,000
4310	Software	unknown	667	667	667	667	667	667	667	667	667	667	667	667	8,000
4311	Office Expense	Go Daddy.com							159						159
4311	Office Expense	School Pathways	650	650	650	650	650	650	650	650	650	650	650	650	7,800
4311	Office Expense	Other miscellaneous	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	25,000
4400	Noncapitalized Equipment	Miscellaneous non-cap expenditures	20,000	500	500	500	500	500	500	500	500	500	500	500	25,000
4700	Food Services	Preferred Meal Systems	23,219	23,219	23,219	23,219	23,219	23,219	23,219	23,219	23,219	23,219	23,219	23,219	255,412
		TOTAL	108,983	53,303	41,803	37,803	31,203	30,203	30,112	29,953	29,953	29,953	29,953	29,453	482,671
SUB-AGREEMENT SERVICES															
5102	Special Education	Mikaleen Klepper	-	909	909	909	909	909	909	909	909	909	909	909	10,000
5102	Special Education	Room 2 Talk Speech Therapy (\$80/hr)	10,574	10,574	10,574	10,574	10,574	10,574	10,574	10,574	10,574	10,574	10,574	10,574	126,886
5102	Special Education	Other Special Education vendors	1,942	1,942	1,942	1,942	1,942	1,942	1,942	1,942	1,942	1,942	1,942	1,942	21,359
5102	Special Education	Takeisha Johnson	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250	75,000
5103	Substitute Teacher														-
5107	Security	Semper Patrol		6,200	6,200	6,200	6,200	6,200	6,200	6,200	6,200	6,200	6,200	6,200	68,200
5106	Educational Consultants	LCAP									10,000				15,000
		TOTAL	16,824	25,875	25,875	25,875	25,875	25,875	25,875	25,875	25,875	35,875	30,875	25,875	316,445

OPERATIONS AND HOUSEKEEPING													
5400 Insurance	Keenan & Associates-GL	3%	13,086	4,362	4,362	4,362	4,362	4,362	4,362	4,362	4,362	4,362	52,345
5400 Insurance	Keenan & Associates-WC	3%	5,742	1,914	1,914	1,914	1,914	1,914	1,914	1,914	1,914	1,914	22,967
5200 Auto and Travel	includes board members		2,000	2,000	10,000	3,000	3,000	2,000	2,000	2,000	2,000	2,000	30,000
5300 Dues & Memberships	CCSA/Chamber			3,000	4,300	200							7,500
5300 Dues & Memberships	CSDC			3,000	4,300	200							7,500
5520 Utilities	unknown	3%	3,090	3,090	3,090	3,090	3,090	3,090	3,090	3,090	3,090	3,090	37,080
5502 Janitorial	unknown												
5900 Communications	Nexiva		2,054	2,054	2,054	2,054	2,054	2,054	2,054	2,054	2,054	2,054	24,648
5900 Communications	T-Mobile		250	250	250	250	250	250	250	250	250	250	3,000
5900 Communications	Frontier		364	364	364	364	364	364	364	364	364	364	4,368
5910 Postage & Shipping	various postage		250	250	250	250	250	250	250	250	250	250	3,000
	TOTAL		6,008	26,836	14,284	20,284	30,884	15,284	14,284	14,284	14,284	12,284	192,408

FACILITIES, REPAIRS AND OTHER LEASES													
5610 Rent	Elsinore First Assembly	inccas	3%	25,910	25,910	25,910	25,910	25,910	25,910	25,910	25,910	25,910	259,102
5610 Rent	Elsinore First Assembly-land (0.37 x 15.46)	inccas	3%	12,701	12,701	12,701	12,701	12,701	12,701	12,701	12,701	12,701	127,012
5620 Other Leases	Williams Scotsman, Inc - MDS-086986-TOILET		3%	4,299	4,299	4,299	4,299	4,299	4,299	4,299	4,299	4,299	51,591
5620 Other Leases	Williams Scotsman, Inc - CPX-05629		3%	1,178	1,178	1,178	1,178	1,178	1,178	1,178	1,178	1,178	14,136
5620 Other Leases	Williams Scotsman, Inc - CPX-108988		3%	1,232	1,232	1,232	1,232	1,232	1,232	1,232	1,232	1,232	14,789
5620 Other Leases	Williams Scotsman, Inc - CPX-81416		3%	1,178	1,178	1,178	1,178	1,178	1,178	1,178	1,178	1,178	14,136
5620 Other Leases	Williams Scotsman, Inc - CPX-06124		3%	1,233	1,233	1,233	1,233	1,233	1,233	1,233	1,233	1,233	14,795
5620 Other Leases	Williams Scotsman, Inc - CPX-04284		3%	1,217	1,217	1,217	1,217	1,217	1,217	1,217	1,217	1,217	14,602
5620 Other Leases	Williams Scotsman, Inc - CPX-110122		3%	1,232	1,232	1,232	1,232	1,232	1,232	1,232	1,232	1,232	14,778
5620 Other Leases	TBD		3%	1,232	1,232	1,232	1,232	1,232	1,232	1,232	1,232	1,232	14,778
5620 Other Leases	TBD		3%	1,232	1,232	1,232	1,232	1,232	1,232	1,232	1,232	1,232	14,778
5620 Other Leases	TBD		3%	1,232	1,232	1,232	1,232	1,232	1,232	1,232	1,232	1,232	14,778
5620 Other Leases	TBD		3%	1,232	1,232	1,232	1,232	1,232	1,232	1,232	1,232	1,232	14,778
5611 Other Leases	Southwest Mobile		310	310	310	310	310	310	310	310	310	310	3,720
5630 Repairs & Maintenance	miscellaneous		1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	20,000
	TOTAL		21,599	60,151	60,151	60,151	60,151	60,151	60,151	60,151	60,151	60,151	644,586

PROFESSIONAL/CONSULTING SERVICES															
5801	IT	WIX	276										276		
5801	IT	miscellaneous	850	850	850	850	850	850	850	850	850	850	850	850	10,200
5514	Bank Charges		100	100	100	100	100	100	100	100	100	100	100	100	1,200
5892	Other Taxes & Fees	miscellaneous	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	18,000
5892	Other Taxes & Fees	UBTI	-	-	-	-	-	-	-	-	-	-	-	-	45,000
5806	Special Activities/Field Trips	miscellaneous	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	30,000
5810	Legal	Young, Minney & Core	1,600	1,600	1,600	1,600	1,600	1,600	1,600	1,600	1,600	1,600	1,600	1,600	19,200
5804	Professional Development	PD/Conf	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	10,000
5804	Professional Development	Induction	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600	26,000
5804	Professional Development	various	500	500	500	500	500	500	500	500	500	500	500	500	5,000
5811	Management Fee	ACG Consulting	16,049	16,049	16,049	16,049	16,049	16,049	16,049	16,049	16,049	16,049	16,049	16,049	197,590
5812	District Oversight Fee	RCOE	5,245	5,245	5,245	5,245	5,245	5,245	5,245	5,245	5,245	5,245	5,245	62,940	
5814	SPED Encroachment		-	-	-	-	-	-	-	-	-	-	-	-	-
5830	Payroll Service	ACG Consulting	-	-	-	-	-	-	-	-	-	-	-	-	-
5820	Audit & Taxes	Clem Payne, Jr	-	-	-	-	-	-	-	-	-	-	-	-	-
5845	Printing	Expert Copy Services	600	600	600	600	600	600	600	600	600	600	600	600	7,200
5805	General Consulting		-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL			25,944	25,944	78,044	33,044	33,044	39,544	33,044	33,044	33,320	33,044	33,044	33,044	440,606

2026-2027 JULIA LEE PERFORMING ARTS ACADEMY - EXPENSE DETAIL

VENDOR	R	O	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
BOOKS & SUPPLIES															
4100	Textbooks and Core Materials	Houghton	10,000	5,000	5,000	5,000									25,000
4200	Books and Reference Material	NWEA	6,500	100	100	100									6,800
4200	Books and Reference Material	EL Curriculum	3,500	1,500											5,000
4200	Books and Reference Material	Visual Arts	3,500	1,500	1,500	500									7,000
4200	Books and Reference Material	Cengage	4,000												4,000
4200	Books and Reference Material	TCI	25,000	5,000											30,000
4200	Books and Reference Material	Reveal Math	10,000	5,000											15,000
4302	School Supplies	Pete's Music	167	167	167	167	167	167	167	167	167	167	167	167	2,000
4302	School Supplies	West Music Catalog	250	250	250	250	250	250							1,500
4302	School Supplies	VAPA	417	417	417	417	417	417	417	417	417	417	417	417	5,000
4302	School Supplies	General	20,000	5,000	5,000	2,000	1,000								33,000
4310	Software	iReady	2,250	2,250	2,250	2,250	2,250	2,250	2,250	2,250	2,250	2,250	2,250	2,250	27,000
4310	Software														-
4310	Software	unknown	667	667	667	667	667	667	667	667	667	667	667	667	8,000
4311	Office Expense	Go Daddy.com							159						159
4311	Office Expense	School Pathways	650	650	650	650	650	650	650	650	650	650	650	650	7,800
4311	Office Expense	Other miscellaneous	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	25,000
4400	Noncapitalized Equipment	Miscellaneous non-cap expenditures	20,000	500	500	500	500	500	500	500	500	500	500	500	25,000
4700	Food Services	Preferred Meal Systems	25,541	25,541	25,541	25,541	25,541	25,541	25,541	25,541	25,541	25,541	25,541	25,541	280,953
		TOTAL	108,983	55,624	44,124	40,124	33,524	32,524	32,434	32,274	32,274	32,274	32,274	31,774	508,212
SUB-AGREEMENT SERVICES															
5102	Special Education	Mikaleen Klepper		909	909	909	909	909	909	909	909	909	909	909	10,000
5102	Special Education	Room 2 Talk Speech Therapy (\$80/hr)	10,574	10,574	10,574	10,574	10,574	10,574	10,574	10,574	10,574	10,574	10,574	10,574	126,886
5102	Special Education	Other Special Education vendors	1,942	1,942	1,942	1,942	1,942	1,942	1,942	1,942	1,942	1,942	1,942	1,942	21,359
5102	Special Education	Takeisha Johnson	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250	75,000
5103	Substitute Teacher														-
5107	Security	Semper Patrol		6,200	6,200	6,200	6,200	6,200	6,200	6,200	6,200	6,200	6,200	6,200	68,200
5106	Educational Consultants	LCAP										10,000	5,000		15,000
		TOTAL	16,824	25,875	25,875	25,875	25,875	25,875	25,875	25,875	25,875	35,875	30,875	25,875	316,445

OPERATIONS AND HOUSEKEEPING													
5400	Insurance	Keenan & Associates-GI	3%	13,479	4,493	4,493	4,493	4,493	4,493	4,493	4,493	4,493	53,915
5400	Insurance	Keenan & Associates-WC	3%	5,914	1,971	1,971	1,971	1,971	1,971	1,971	1,971	1,971	23,656
5200	Auto and Travel	Includes board members		2,000	2,000	10,000	3,000	3,000	2,000	2,000	2,000	2,000	30,000
5300	Dues & Memberships	CCSA/Chamber			3,000	4,300	200						7,500
5300	Dues & Memberships	CSDC			3,000	4,300	200						7,500
5520	Utilities	unknown	3%	3,183	3,183	3,183	3,183	3,183	3,183	3,183	3,183	3,183	38,192
5502	Janitorial	unknown											-
5900	Communications	Nextiva		2,054	2,054	2,054	2,054	2,054	2,054	2,054	2,054	2,054	24,648
5900	Communications	T-Mobile		250	250	250	250	250	250	250	250	250	3,000
5900	Communications	Frontier		364	364	364	364	364	364	364	364	364	4,368
5910	Postage & Shipping	various postage		250	250	250	250	250	250	250	250	250	3,000
		TOTAL		6,101	27,494	14,565	20,565	31,165	15,565	14,565	14,565	12,565	195,780

FACILITIES, REPAIRS AND OTHER LEASES													
5610	Rent	Elsinore First Assembly	Increase	3%	26,688	26,688	26,688	26,688	26,688	26,688	26,688	26,688	266,875
5610	Rent	Elsinore First Assembly-land (0.37 x 1.5.4)	Increase	3%	13,082	13,082	13,082	13,082	13,082	13,082	13,082	13,082	130,822
5620	Other Leases	Williams Scotsman, Inc - MDS-086886-TOILET		3%	4,428	4,428	4,428	4,428	4,428	4,428	4,428	4,428	53,139
5620	Other Leases	Williams Scotsman, Inc - CPX-05629		3%	1,213	1,213	1,213	1,213	1,213	1,213	1,213	1,213	14,560
5620	Other Leases	Williams Scotsman, Inc - CPX-108988		3%	1,269	1,269	1,269	1,269	1,269	1,269	1,269	1,269	15,233
5620	Other Leases	Williams Scotsman, Inc - CPX-81416		3%	1,213	1,213	1,213	1,213	1,213	1,213	1,213	1,213	14,560
5620	Other Leases	Williams Scotsman, Inc - CPX-06124		3%	1,270	1,270	1,270	1,270	1,270	1,270	1,270	1,270	15,239
5620	Other Leases	Williams Scotsman, Inc - CPX-04284		3%	1,253	1,253	1,253	1,253	1,253	1,253	1,253	1,253	15,040
5620	Other Leases	Williams Scotsman, Inc - CPX-110122		3%	1,268	1,268	1,268	1,268	1,268	1,268	1,268	1,268	15,221
5620	Other Leases	TBD		3%	1,268	1,268	1,268	1,268	1,268	1,268	1,268	1,268	15,221
5620	Other Leases	TBD		3%	1,268	1,268	1,268	1,268	1,268	1,268	1,268	1,268	15,221
5620	Other Leases	TBD		3%	1,268	1,268	1,268	1,268	1,268	1,268	1,268	1,268	15,221
5620	Other Leases	TBD		3%	1,268	1,268	1,268	1,268	1,268	1,268	1,268	1,268	15,221
5620	Other Leases	TBD		3%	1,268	1,268	1,268	1,268	1,268	1,268	1,268	1,268	15,221
5611	Other Leases	Southwest Mobile		310	310	310	310	310	310	310	310	310	3,720
5630	Repairs & Maintenance	miscellaneous		1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	20,000
		TOTAL		22,126	61,896	61,896	61,896	61,896	61,896	61,896	61,896	61,896	653,212

PROFESSIONAL/CONSULTING SERVICES												
5801	IT	WIX									276	276
5801	IT	miscellaneous	850	850	850	850	850	850	850	850	850	850
5514	Bank Charges		100	100	100	100	100	100	100	100	100	1,200
5892	Other Taxes & Fees	miscellaneous	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,200
5892	Other Taxes & Fees	UBTI										18,000
5806	Special Activities/Field Trips	miscellaneous		45,000								45,000
5810	Legal	Young, Minney & Core	1,600	1,600	1,600	1,600	1,600	1,600	1,600	1,600	3,000	30,000
5804	Professional Development	PD/Conf	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	19,200
5804	Professional Development	Induction	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600	10,000
5804	Professional Development	various	500	500	500	500	500	500	500	500	2,600	26,000
5811	Management Fee	ACG Consulting	16,465	16,465	16,465	16,465	16,465	16,465	16,465	16,465	500	5,000
5812	District Oversight Fee	RCOE	5,400	5,400	5,400	5,400	5,400	5,400	5,400	5,400	16,465	197,577
5814	SPED Encroachment											64,795
5830	Payroll Service	ACG Consulting										
5820	Audit & Taxes	Clem Payne, Jr										
5845	Printing	Expert Copy Services	600	600	600	600	600	600	600	600	600	7,200
5805	General Consulting											
TOTAL			26,514	26,514	78,614	33,614	40,114	33,614	40,114	33,614	33,890	447,487

2027-2028 JULIA LEE PERFORMING ARTS ACADEMY - EXPENSE DETAIL

VENDOR	R	C	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
BOOKS & SUPPLIES															
4100	Textbooks and Core Materials	Houghton	10,000	5,000	5,000	5,000									25,000
4200	Books and Reference Material	NWEA	6,500	100	100	100									6,800
4200	Books and Reference Material	EL Curriculum	3,500	1,500											5,000
4200	Books and Reference Material	Visual Arts	3,500	1,500	1,500	500									7,000
4200	Books and Reference Material	Cengage	4,000												4,000
4200	Books and Reference Material	TCI	25,000	5,000											30,000
4200	Books and Reference Material	Reveal Math	10,000	5,000											15,000
4302	School Supplies	Pete's Music	167	167	167	167	167	167	167	167	167	167	167	167	2,000
4302	School Supplies	West Music Catalog	250	250	250	250	250	250							1,500
4302	School Supplies	VAPA	417	417	417	417	417	417	417	417	417	417	417	417	5,000
4302	School Supplies	General	20,000	5,000	5,000	2,000	1,000								33,000
4310	Software	iReady	2,250	2,250	2,250	2,250	2,250	2,250	2,250	2,250	2,250	2,250	2,250	2,250	27,000
4310	Software														-
4310	Software	unknown	667	667	667	667	667	667	667	667	667	667	667	667	8,000
4311	Office Expense	Go Daddy.com							159						159
4311	Office Expense	School Pathways	650	650	650	650	650	650	650	650	650	650	650	650	7,800
4311	Office Expense	Other miscellaneous	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	25,000
4400	Noncapitalized Equipment	Miscellaneous non-cap expenditures	20,000	500	500	500	500	500	500	500	500	500	500	500	25,000
4700	Food Services	Preferred Meal Systems	28,095	28,095	28,095	28,095	28,095	28,095	28,095	28,095	28,095	28,095	28,095	28,095	309,048
	TOTAL		108,983	58,179	46,679	42,679	36,079	35,079	34,988	34,829	34,829	34,829	34,829	34,329	536,307
SUB-AGREEMENT SERVICES															
5102	Special Education	Mikaleen Klepper		909	909	909	909	909	909	909	909	909	909	909	10,000
5102	Special Education	Room 2 Talk Speech Therapy (\$80/hr)	10,574	10,574	10,574	10,574	10,574	10,574	10,574	10,574	10,574	10,574	10,574	10,574	126,886
5102	Special Education	Other Special Education vendors	1,942	1,942	1,942	1,942	1,942	1,942	1,942	1,942	1,942	1,942	1,942	1,942	21,359
5102	Special Education	Takeisha Johnson	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250	75,000
5103	Substitute Teacher														-
5107	Security	Semper Patrol		6,200	6,200	6,200	6,200	6,200	6,200	6,200	6,200	6,200	6,200	6,200	68,200
5106	Educational Consultants	LCAP								10,000					15,000
	TOTAL		16,824	25,875	25,875	25,875	25,875	25,875	25,875	25,875	25,875	35,875	30,875	25,875	316,445

OPERATIONS AND HOUSEKEEPING														
5400	Insurance													
	Keenan & Associates-GL	3%	13,883	4,628	4,628	4,628	4,628	4,628	4,628	4,628	4,628	4,628	4,628	55,632
5400	Insurance													
	Keenan & Associates-WC	3%	6,092	2,031	2,031	2,031	2,031	2,031	2,031	2,031	2,031	2,031	2,031	24,366
5200	Auto and Travel													
	includes board members		2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	30,000
5300	Dues & Memberships													
	CCSA/Chamber			3,000	4,300	200								7,500
5300	Dues & Memberships													
	CSDC			3,000	4,300	200								7,500
5520	Utilities													
	unknown	3%	3,278	3,278	3,278	3,278	3,278	3,278	3,278	3,278	3,278	3,278	3,278	39,338
5502	Janitorial													
	unknown													
5900	Communications													
	Nextiva		2,054	2,054	2,054	2,054	2,054	2,054	2,054	2,054	2,054	2,054	2,054	24,648
5900	Communications													
	T-Mobile		250	250	250	250	250	250	250	250	250	250	250	3,000
5900	Communications													
	Frontier		364	364	364	364	364	364	364	364	364	364	364	4,368
5910	Postage & Shipping													
	various postage		250	250	250	250	250	250	250	250	250	250	250	3,000
	TOTAL		6,196	28,171	14,854	20,854	31,454	15,854	16,254	14,854	14,854	12,854	8,196	199,253

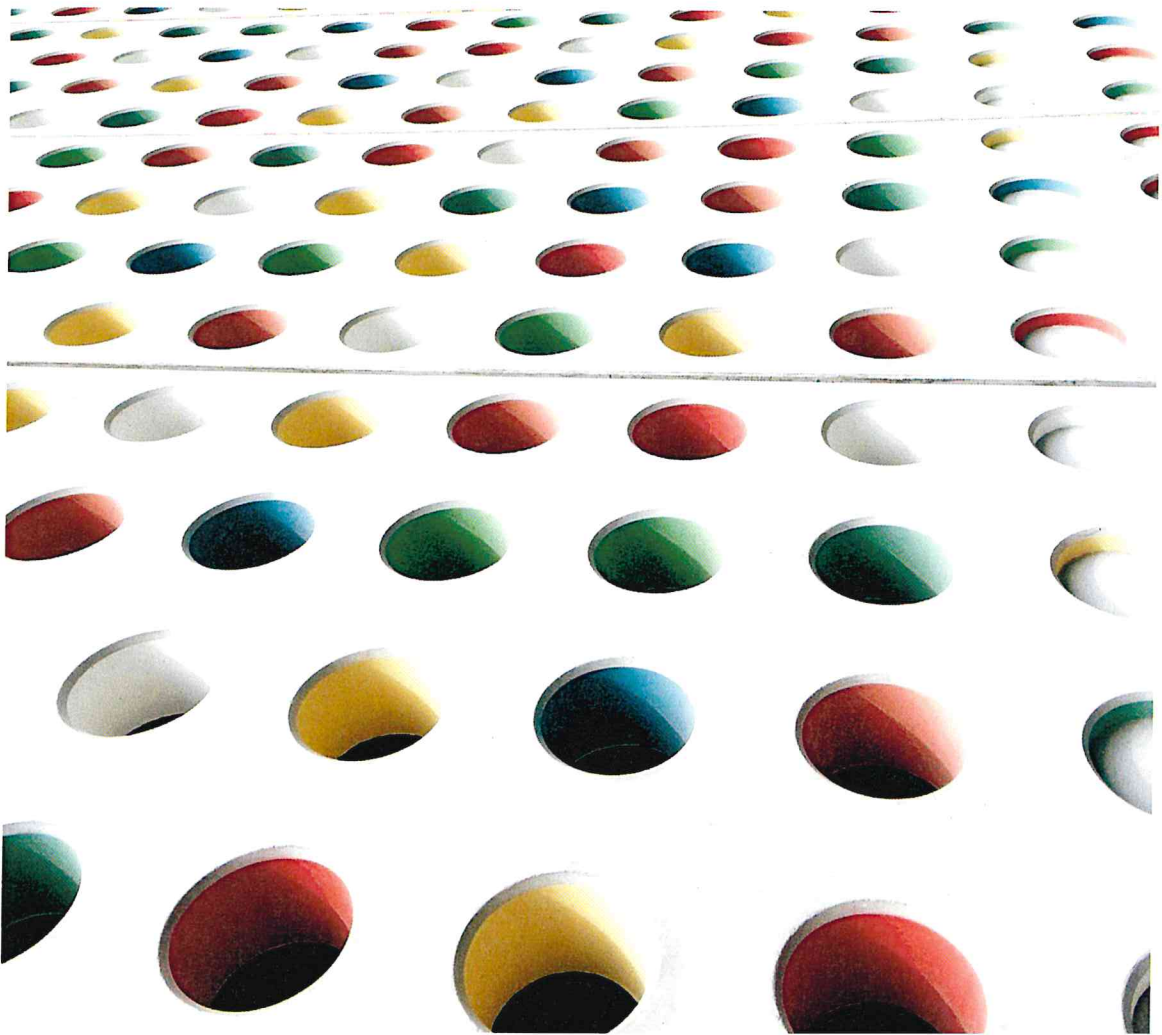
FACILITIES, REPAIRS AND OTHER LEASES														
5610	Rent													
	Elsinore First Assembly	3%	27,488	27,488	27,488	27,488	27,488	27,488	27,488	27,488	27,488	27,488	27,488	274,882
5610	Rent													
	Elsinore First Assembly-land (0.37 x 15.4)	3%	13,475	13,475	13,475	13,475	13,475	13,475	13,475	13,475	13,475	13,475	13,475	134,747
5620	Other Leases													
	Williams Scotsman, Inc - MDS-086986-TOILET	3%	4,561	4,561	4,561	4,561	4,561	4,561	4,561	4,561	4,561	4,561	4,561	54,733
5620	Other Leases													
	Williams Scotsman, Inc - CPX-05629	3%	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	14,996
5620	Other Leases													
	Williams Scotsman, Inc - CPX-108988	3%	1,307	1,307	1,307	1,307	1,307	1,307	1,307	1,307	1,307	1,307	1,307	15,690
5620	Other Leases													
	Williams Scotsman, Inc - CPX-81416	3%	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	14,996
5620	Other Leases													
	Williams Scotsman, Inc - CPX-06124	3%	1,308	1,308	1,308	1,308	1,308	1,308	1,308	1,308	1,308	1,308	1,308	15,697
5620	Other Leases													
	Williams Scotsman, Inc - CPX-04284	3%	1,291	1,291	1,291	1,291	1,291	1,291	1,291	1,291	1,291	1,291	1,291	15,491
5620	Other Leases													
	Williams Scotsman, Inc - CPX-110122	3%	1,307	1,307	1,307	1,307	1,307	1,307	1,307	1,307	1,307	1,307	1,307	15,678
5620	Other Leases													
	TBD	3%	1,307	1,307	1,307	1,307	1,307	1,307	1,307	1,307	1,307	1,307	1,307	15,678
5620	Other Leases													
	TBD	3%	1,307	1,307	1,307	1,307	1,307	1,307	1,307	1,307	1,307	1,307	1,307	15,678
5620	Other Leases													
	TBD	3%	1,307	1,307	1,307	1,307	1,307	1,307	1,307	1,307	1,307	1,307	1,307	15,678
5620	Other Leases													
	TBD	3%	1,307	1,307	1,307	1,307	1,307	1,307	1,307	1,307	1,307	1,307	1,307	15,678
5611	Other Leases													
	Southwest Mobile	3%	4,561	4,561	4,561	4,561	4,561	4,561	4,561	4,561	4,561	4,561	4,561	54,733
5630	Repairs & Maintenance													
	miscellaneous		1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	20,000
	TOTAL		22,731	63,694	63,694	63,694	63,694	63,694	63,694	63,694	63,694	63,694	22,731	682,396

PROFESSIONAL/CONSULTING SERVICES													
5801	IT	WIX	850	850	850	850	850	850	850	850	850	276	276
5801	IT	miscellaneous	850	850	850	850	850	850	850	850	850	850	850
5514	Bank Charges		100	100	100	100	100	100	100	100	100	100	10,200
5892	Other Taxes & Fees	miscellaneous	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,200
5892	Other Taxes & Fees	UBTI	-	-	45,000	-	-	-	-	-	-	-	18,000
5808	Special Activities/Field Trips	miscellaneous	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	45,000
5810	Legal	Young, Minney & Core	1,600	1,600	1,600	1,600	1,600	1,600	1,600	1,600	1,600	1,600	30,000
5804	Professional Development	PD/Conf	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	19,200
5804	Professional Development	Induction	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600	10,000
5804	Professional Development	various	500	500	500	500	500	500	500	500	500	500	26,000
5811	Management Fee	ACG Consulting	16,495	16,495	16,495	16,495	16,495	16,495	16,495	16,495	16,495	16,495	5,000
5812	District Oversight Fee	RCOE	5,400	5,400	5,400	5,400	5,400	5,400	5,400	5,400	5,400	5,400	197,936
5814	SPED Encroachment		-	-	-	-	-	-	-	-	-	-	64,795
5830	Payroll Service	ACG Consulting	-	-	-	-	-	-	-	-	-	-	-
5820	Audit & Taxes	Clem Payne, Jr	-	-	6,500	-	-	-	-	-	-	-	-
5845	Printing	Expert Copy Services	600	600	600	600	600	600	600	600	600	600	13,000
5805	General Consulting		-	-	-	-	-	-	-	-	-	-	7,200
TOTAL			26,544	26,544	78,644	33,644	40,144	33,644	33,644	40,144	33,644	33,920	33,644
													447,807

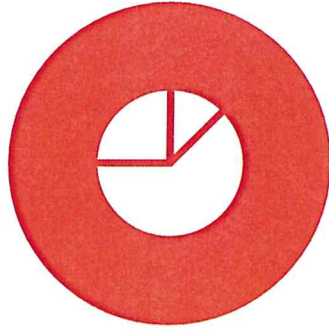
Julia Lee Performing Arts Academy

FINANCIAL PRESENTATION

MAY 2023 YEAR-TO-DATE



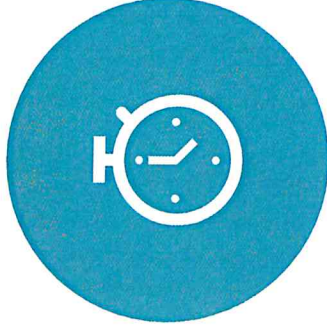
Authorizer Page



CASH BALANCE IS \$2.4MM
AND REPRESENTS 4.86
MONTHS OF EXPENSES



THE EOY FUND BALANCE, LAST
MONTH, WAS \$1,998,747 BUT
IS NOW PROJECTED TO BE
\$2,015,908 AT YEAR END.



ADA TRACKING HAS ENDED
AS OF APRIL 15, 2023.



Board of Director Points To Consider

Opportunities

1. JLPAA is expected to have \$631k more in revenue than the budgeted amount
2. Expenses for salaries and benefits are \$201k higher than the budget, mostly (\$177k) in support salaries. Overall expenses were higher by \$236k
3. The surplus is higher by \$395k

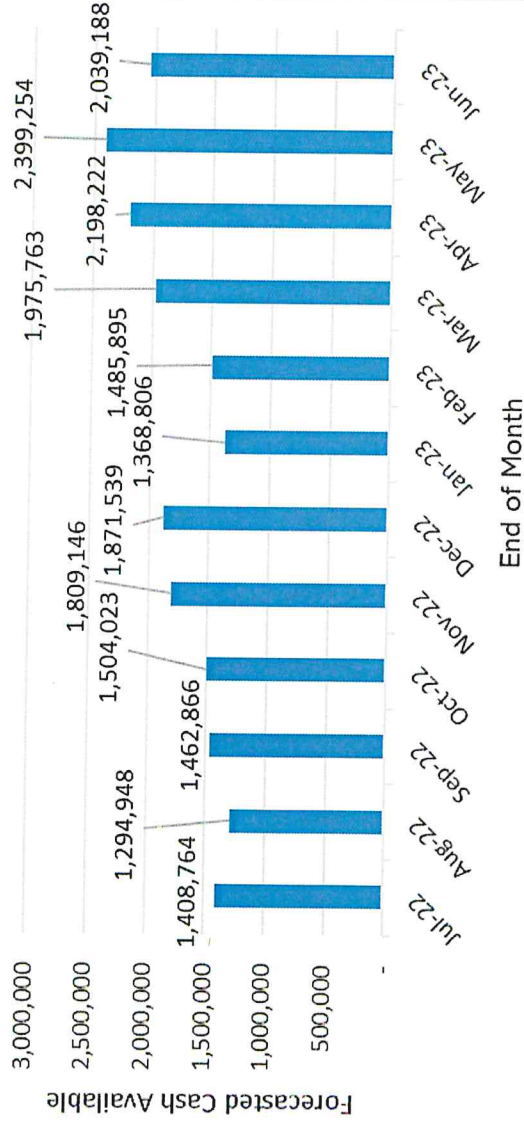
Challenges

1. One-time funds should end by 2024



Cash Flow Balance

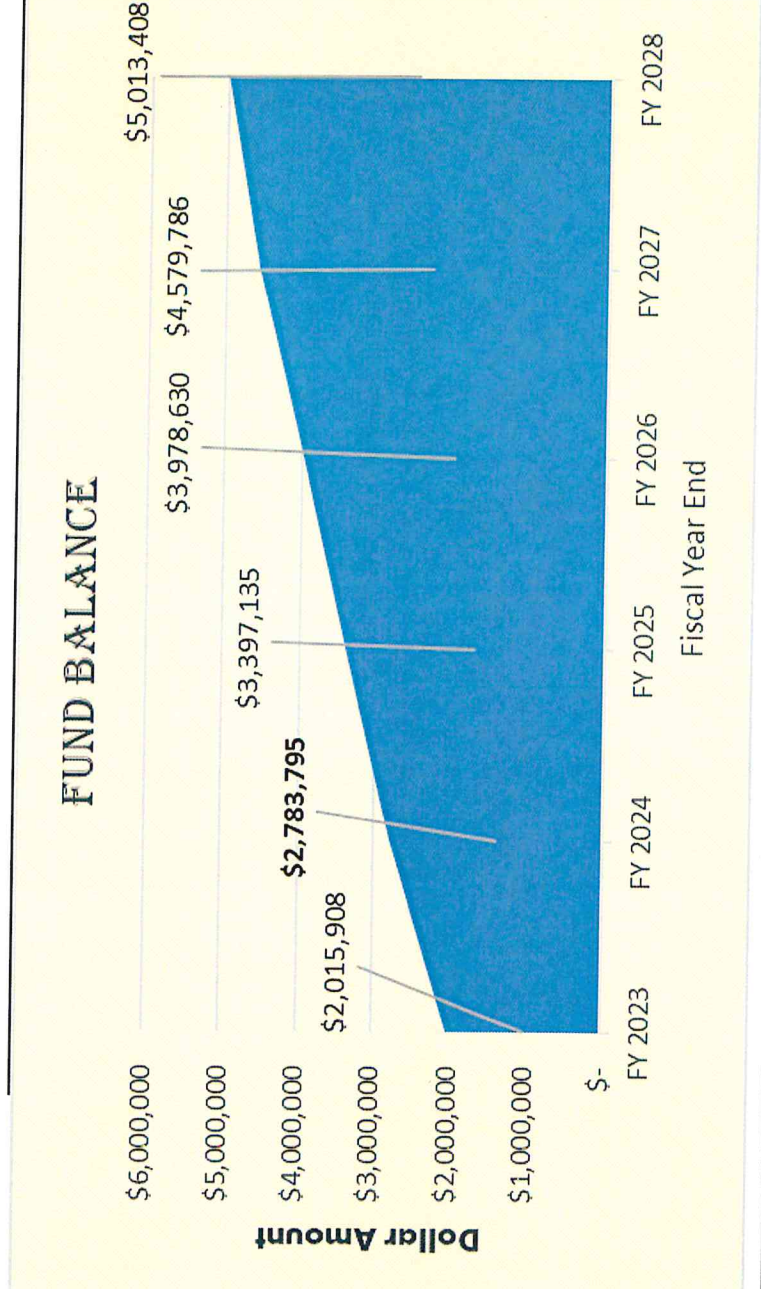
Cash At End Of Month



Notes:

- 1 - The school is expected to have at least \$2MM in cash reserve and no debt by year end.
- 2 - Potential Cash Outflows: Changed \$200k for additional modular work to \$300k.
- 3 - Loan repayment to SBA [\$160k] set to occur later this fiscal year, while the RAZA payback [\$250k] completed in January.

Fund Balance



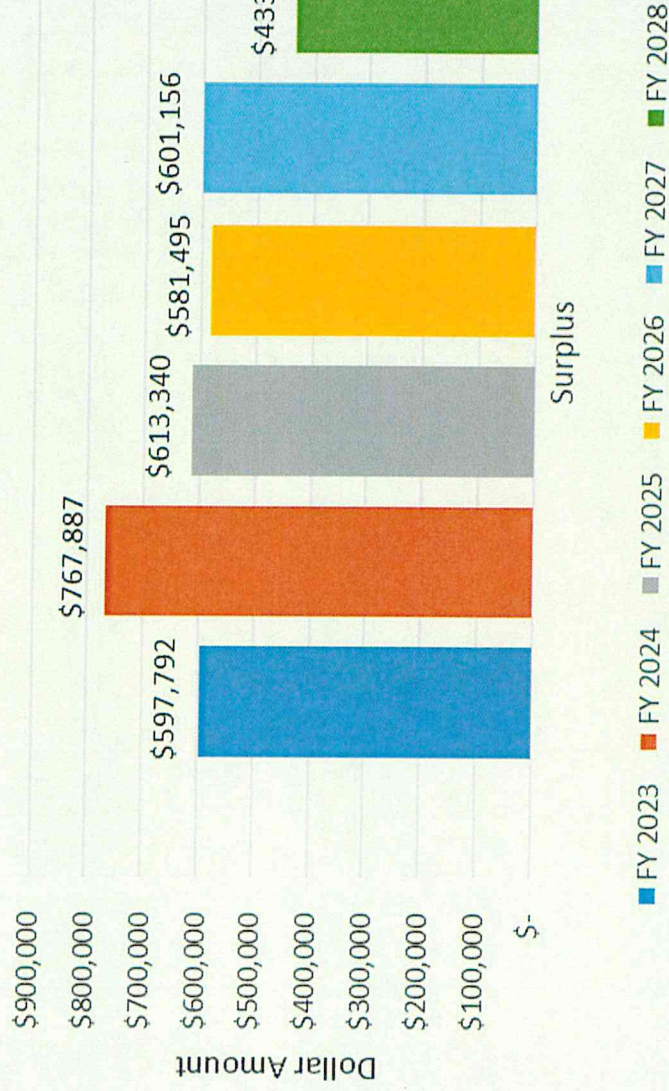
<u>FUND BALANCE PERCENTAGE</u>	
RCOE Requirement = 5%	
FY 2023	34.0%
FY 2024	41.5%
FY 2025	49.7%
FY 2026	56.3%
FY 2027	63.2%
FY 2028	67.5%

Surplus / (Deficit)

Notes

- 1 - The surplus is the amount that revenue exceeds expense. Deficit is the amount that expense exceeds revenue.
- 2 - The surplus includes cash, accounts receivable, fixed assets, prepaid assets and others. The most important component is cash.

School Surplus (Deficit)



Julia Lee Performing Arts Academy

Multi-Year Budget

Absolute!
Charter Group

	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
	Actual	Budget	Budget	Budget	Budget	Budget
Assumptions						
LCFF COLA	13.26%	8.22%	3.00%	3.00%	3.00%	0.00%
Attendance Rate	91.5%	93.0%	93.0%	93.0%	93.0%	93.0%
Enrollment	431.00	500.00	530.00	530.00	530.00	530.00
Average Daily Attendance	394.54	465.00	492.90	492.90	492.90	492.90

Revenues

State Aid - Revenue Limit

8011 LCFF State Aid	\$ 3,564,366	\$ 4,711,525	\$ 5,014,913	\$ 5,208,088	\$ 5,393,576	\$ 5,393,576
8012 Education Protection Account	78,908	93,000	98,580	98,580	98,580	98,580
8019 State Aid - Prior Year	121,832	-	-	-	-	-
8096 In Lieu of Property Taxes	834,614	931,414	987,298	987,298	987,298	987,298
	<u>4,599,720</u>	<u>5,735,939</u>	<u>6,100,792</u>	<u>6,293,967</u>	<u>6,479,454</u>	<u>6,479,454</u>

Federal Revenue

8181 Special Education - Entitlement	57,828	68,544	72,657	72,657	72,657	72,657
8220 Federal Child Nutrition	86,266	104,622	144,163	144,163	144,163	144,163
8290 Title I, Part A - Basic Low Income	81,395	95,931	101,687	101,687	101,687	101,687
8291 Title II, Part A - Teacher Quality	12,507	14,741	15,625	15,625	15,625	15,625
8296 Other Federal Revenue	132,411	-	-	-	-	-
8299 Prior Year Federal Revenue	798	-	-	-	-	-
	<u>371,204</u>	<u>283,838</u>	<u>334,132</u>	<u>334,132</u>	<u>334,132</u>	<u>334,132</u>

Other State Revenue

8311 State Special Education	377,192	337,946	362,706	362,706	362,706	362,706
8520 Child Nutrition	63,466	71,017	97,950	97,950	97,950	97,950
8545 School Facilities (SB740)	261,897	371,105	403,760	415,872	428,349	441,199
8550 Mandated Cost	6,139	7,409	7,859	8,383	8,383	8,383
8560 State Lottery	93,506	110,205	116,817	116,817	116,817	116,817
8598 Prior Year Revenue	1,852	-	-	-	-	-
8599 Other State Revenue	680,461	531,911	-	-	-	-
	<u>1,484,514</u>	<u>1,429,593</u>	<u>989,092</u>	<u>1,001,729</u>	<u>1,014,205</u>	<u>1,027,056</u>

Other Local Revenue

8660 Interest Revenue	11,869	24,000	24,000	24,000	24,000	24,000
8689 Other Fees and Contracts	-	-	-	-	-	-
8699 School Fundraising	55,221	-	-	-	-	-
	<u>67,090</u>	<u>24,000</u>	<u>24,000</u>	<u>24,000</u>	<u>24,000</u>	<u>24,000</u>

Total Revenue	\$ 6,522,528	\$ 7,473,370	\$ 7,448,015	\$ 7,653,827	\$ 7,851,791	\$ 7,864,642
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Julia Lee Performing Arts Academy

Multi-Year Budget

Absolute!
Charter Group

	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
	Actual	Budget	Budget	Budget	Budget	Budget
Expenses						
Certificated Salaries						
1100 Teachers' Salaries	1,437,115	1,748,890	1,790,748	1,827,646	1,861,730	1,897,805
1170 Teachers' Substitute Hours	-	-	-	-	-	-
1175 Teachers' Extra Duty/Stipends	5,268	35,000	22,500	22,500	22,500	22,500
1300 Administrators' Salaries	397,675	305,878	311,995	318,235	324,600	331,092
	<u>1,944,468</u>	<u>2,196,983</u>	<u>2,233,687</u>	<u>2,278,080</u>	<u>2,319,808</u>	<u>2,363,680</u>
Classified Salaries						
2100 Instructional Salaries	663,507	887,410	913,407	959,275	987,403	1,016,362
2140 Instructional Aides Stipends	500	-	-	-	-	-
2200 Support Salaries	177,631	265,040	271,633	278,396	285,334	292,452
2240 Classified Stipends	700	-	-	-	-	-
2300 Classified Administrators' Salaries	77,367	108,869	111,386	117,232	119,969	122,772
2340 Classified Stipends	1,000	-	-	-	-	-
2400 Clerical and Office Staff Salaries	66,208	82,237	84,704	87,245	89,863	92,559
2900 Other Classified Salaries	156,761	351,207	360,785	391,689	402,443	413,499
	<u>1,143,674</u>	<u>1,694,763</u>	<u>1,741,914</u>	<u>1,833,837</u>	<u>1,885,011</u>	<u>1,937,643</u>
Benefits						
3101 STRS	372,101	396,133	402,673	410,673	418,155	425,786
3301 OASDI	72,567	112,701	115,776	121,631	124,963	128,469
3311 Medicare	44,786	56,430	57,646	59,623	60,970	62,369
3401 Health and Welfare	233,999	247,341	264,655	283,181	303,004	324,214
3501 State Unemployment	35,088	38,220	38,220	38,220	38,220	38,220
3601 Workers' Compensation	27,298	54,484	55,658	57,567	58,867	60,219
3901 Other Benefits	149,755	-	-	-	-	-
	<u>948,779</u>	<u>905,310</u>	<u>934,630</u>	<u>970,895</u>	<u>1,004,179</u>	<u>1,039,277</u>
Books and Supplies						
4100 Textbooks and Core Curricula	46,567	35,000	25,000	25,000	25,000	25,000
4200 Books and Other Materials	4,463	67,800	18,800	18,800	18,800	18,800
4302 School Supplies	133,003	38,500	18,500	18,500	18,500	18,500
4305 Software	667	35,000	35,000	35,000	35,000	35,000
4310 Office Expense	46,734	31,159	31,759	32,959	32,959	32,959
4400 Noncapitalized Equipment	52,626	25,000	25,000	25,000	25,000	25,000
4700 Food Services	120,749	211,084	232,192	255,412	280,953	309,048
	<u>441,052</u>	<u>443,543</u>	<u>386,251</u>	<u>410,671</u>	<u>436,212</u>	<u>464,307</u>

Julia Lee Performing Arts Academy

Multi-Year Budget

Absolute!
Charter Group

	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
	Actual	Budget	Budget	Budget	Budget	Budget
Subagreement Services						
5102 Special Education	200,257	207,517	219,768	233,245	233,245	233,245
5103 Substitute Teacher	-	-	-	-	-	-
5105 Security	55,562	44,000	56,100	57,200	57,200	57,200
5106 Other Educational Consultants	4,084	5,000	5,000	5,000	5,000	5,000
	<u>259,903</u>	<u>256,517</u>	<u>280,868</u>	<u>295,445</u>	<u>295,445</u>	<u>295,445</u>
Operations and Housekeeping						
5201 Auto and Travel	47,813	15,000	24,000	24,000	24,000	24,000
5300 Dues & Memberships	7,474	4,500	7,500	7,500	7,500	7,500
5400 Insurance	63,521	66,471	73,118	75,312	77,571	79,898
5501 Utilities	40,499	31,200	24,394	25,125	25,879	26,656
5502 Janitorial Services	-	-	-	-	-	-
5900 Communications	23,317	31,552	20,016	20,016	20,016	20,016
5901 Postage and Shipping	2,589	3,000	3,000	3,000	3,000	3,000
	<u>185,213</u>	<u>151,723</u>	<u>152,028</u>	<u>154,953</u>	<u>157,966</u>	<u>161,070</u>
Facilities, Repairs and Other Leases						
5601 Rent	315,169	363,950	374,868	386,114	397,698	409,628
5604 Other Leases	134,086	130,857	163,478	168,382	173,434	178,637
5610 Repairs and Maintenance	31,564	30,000	30,000	20,000	20,000	20,000
	<u>493,177</u>	<u>528,527</u>	<u>572,066</u>	<u>578,217</u>	<u>594,851</u>	<u>611,985</u>
Professional/Consulting Services						
5801 IT	7,380	8,676	9,276	10,476	10,476	10,476
5802 Audit & Taxes	9,469	13,000	13,000	13,000	13,000	13,000
5803 Legal	46,426	14,400	18,000	19,200	19,200	19,200
5804 Professional Development	36,216	41,000	41,000	41,000	41,000	41,000
5806 Special Activities/Field Trips	11,077	25,000	25,000	30,000	30,000	30,000
5807 Bank Charges	465	1,200	1,200	1,200	1,200	1,200
5808 Printing	6,384	6,600	7,200	7,200	7,200	7,200
5809 Other taxes and fees	108,364	59,400	60,600	63,000	63,000	63,000
5811 Management Fee	151,830	186,834	186,200	191,346	196,295	196,616
5812 District Oversight Fee	45,997	74,734	74,480	76,538	78,518	78,646
5814 SPED Encroachment	-	-	-	-	-	-
5815 Public Relations/Recruitment	-	-	-	-	-	-
	<u>426,689</u>	<u>430,844</u>	<u>435,957</u>	<u>452,960</u>	<u>459,889</u>	<u>460,338</u>
Depreciation						
6900 Depreciation Expense	64,349	97,274	97,274	97,274	97,274	97,274
	<u>64,349</u>	<u>97,274</u>	<u>97,274</u>	<u>97,274</u>	<u>97,274</u>	<u>97,274</u>
Interest						
7438 Interest Expense	17,432	-	-	-	-	-
	<u>17,432</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenses	\$ 5,924,736	\$ 6,705,483	\$ 6,834,675	\$ 7,072,332	\$ 7,250,635	\$ 7,431,020

Julia Lee Performing Arts Academy
Multi-Year Budget

Absolute!
Charter Group

	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
	Actual	Budget	Budget	Budget	Budget	Budget
Surplus (Deficit)	\$ 597,792	\$ 767,887	\$ 613,340	\$ 581,495	\$ 601,156	\$ 433,622
	9.2%	10.3%	8.2%	7.6%	7.7%	5.5%
Fund Balance, Beginning of Year	\$ 1,418,116	\$ 2,015,908	\$ 2,783,795	\$ 3,397,135	\$ 3,978,630	\$ 4,579,786
Fund Balance, End of Year	<u>\$ 2,015,908</u>	<u>\$ 2,783,795</u>	<u>\$ 3,397,135</u>	<u>\$ 3,978,630</u>	<u>\$ 4,579,786</u>	<u>\$ 5,013,408</u>
	34.0%	41.5%	49.7%	56.3%	63.2%	67.5%

Cash Flow Adjustments

Surplus (Deficit)	597,792	767,887	613,340	581,495	601,156	433,622
Cash Flows From Operating Activities						
Depreciation/Amortization	64,349	97,274	97,274	97,274	97,274	97,274
Public Funding Receivables	5,422	(39,459)	(7,643)	3,002	(118)	(3,330)
Grants and Contributions Rec.	(138,154)	-	-	-	-	-
Due To/From Related Parties	-	-	-	-	-	-
Unearned Revenue	-	-	-	-	-	-
Prepaid Expenses	(21,628)	-	-	-	-	-
Other Assets	(7,873)	-	-	-	-	-
Accounts Payable	(79,563)	(1,120)	-	-	-	-
Accrued Expenses	550,871	-	-	-	-	-
Other Liabilities	124,614	-	-	-	-	-
Unposted entries	(13,157)	-	-	-	-	-
Cash Flows From Investing Activities						
Purchases of Prop. And Equip.	(170,733)	300,000	-	-	-	-
Notes Receivable	-	-	-	-	-	-
Cash Flows From Financing Activities						
Proceeds from Factoring	-	-	-	-	-	-
Payments on Factoring	-	-	-	-	-	-
Proceeds(Payments) on Debt	(410,000)	-	-	-	-	-
Total Change in Cash	501,939	1,124,582	702,971	681,771	698,313	527,565
Cash, Beginning of Year	1,537,249	2,039,188	3,163,769	3,866,740	4,548,511	5,246,824
Cash, End of Year	\$ 2,039,188	\$ 3,163,769	\$ 3,866,740	\$ 4,548,511	\$ 5,246,824	\$ 5,774,389

Julia Lee Performing Arts Academy

Monthly Forecast FY22-23

ADA = 394.54

	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	2023 Actuals	FY 22-23 Forecast
Revenues														
State Aid - Revenue Limit														
8011 LCFF State Aid	159,338	159,338	286,808	286,808	286,808	286,808	286,808	286,808	286,808	362,330	362,330	362,330	-	3,564,366
8012 Education Protection Account	-	-	16,737	-	-	16,737	4,517	-	24,613	-	-	16,304	-	78,908
8019 State Aid - Prior Years	-	-	-	-	-	-	-	-	23,626	23,626	23,626	23,626	-	121,832
8096 In Lieu of Property Taxes	-	-	120,692	53,640	53,640	53,640	107,280	439,596	439,596	460,243	385,956	476,547	148,573	834,634
Federal Revenue														
8181 Special Education - Entitlement	-	-	-	-	-	-	-	-	57,943	(49,270)	(8,673)	-	29,729	57,828
8220 Federal Child Nutrition	-	-	-	-	-	-	-	-	22,953	7,529	-	8,820	17,640	86,266
8290 Title I, Part A - Basic Low Income	-	-	-	-	-	-	-	-	16,516	(4,283)	-	-	(37,219)	81,395
8291 Title II, Part A - Teacher Quality	-	-	-	-	-	-	-	-	-	-	-	-	2,483	12,507
8296 Other Federal Revenue	13,620	3,625	-	153,504	4,801	-	(68,501)	-	28,987	-	-	-	-	132,411
8799 Prior Year Federal Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	798
Other State Revenue														
8311 State Special Education	-	-	-	11,652	32,626	-	205,494	41,948	20,974	26,137	26,137	6,112	6,112	377,192
8520 Child Nutrition	-	-	-	14,270	-	-	14,847	10,060	6,290	-	-	6,000	12,000	63,466
8545 School Facilities (SB740)	-	-	-	-	-	-	258,356	50,357	-	(46,816)	-	-	-	261,897
8550 Mandated Cost	-	-	-	-	6,139	-	-	-	-	-	-	-	-	6,139
8560 State Lottery	-	-	-	-	-	-	43,090	(28,591)	-	-	-	-	-	93,506
8598 Prior Year Revenue	-	-	-	1,852	-	-	-	-	-	32,076	-	-	46,930	1,852
8599 Other State Revenue	18,727	18,929	46,754	83,587	38,550	145,511	(275,452)	33,763	255,374	142,802	138,154	-	-	680,461
Other Local Revenue														
8660 Interest Revenue	-	-	-	141	83	-	3,178	-	1,112	6,018	1,337	-	-	11,869
8699 All Other Local Revenue	513	4,084	3,578	14,349	41,894	3,634	(35,757)	3,713	15,343	(150)	4,018	-	-	55,221
Total Revenue	192,198	185,976	474,569	605,533	497,593	495,780	538,987	607,177	755,074	666,577	641,184	635,632	226,247	6,522,528
Expenses														
Certificated Salaries														
1100 Teachers' Salaries	1,760	63,690	130,794	130,177	126,498	133,394	128,031	133,949	130,751	128,064	127,045	202,962	-	1,437,115
1140 Teachers' Stipends	455	1,455	909	-	-	-	-	-	-	-	-	-	-	5,268
1200 Pupil Support Salaries	1,302	8,288	8,114	8,003	8,035	11,733	8,133	8,485	8,453	8,517	8,390	16,960	-	104,410
1300 Administrators' Salaries	12,138	28,671	32,158	33,067	33,067	33,067	33,067	33,067	33,067	33,067	33,067	60,172	-	397,675
Classified Salaries														
2100 Instructional Salaries	-	27,001	62,895	59,029	66,310	60,559	29,427	67,656	59,266	53,477	73,820	104,066	-	663,507
2140 Instructional Aides Stipends	-	-	-	-	-	-	-	-	-	-	-	500	-	500
2200 Support Salaries	-	5,120	16,841	19,715	19,245	18,879	11,705	19,435	17,175	14,255	18,624	16,637	-	177,631
2240 Classified Stipends	-	-	-	-	-	-	-	-	-	-	-	700	-	700
2300 Classified Administrators' Salaries	2,975	5,950	5,950	5,950	5,950	5,950	5,950	5,950	5,950	5,950	5,950	14,892	-	77,367
2340 Classified Stipends	-	1,000	-	-	-	-	-	-	-	-	-	-	-	1,000
2400 Clerical and Office Staff Salaries	3,804	10,139	4,862	4,862	4,862	4,862	7,546	4,926	4,926	4,926	4,926	12,219	-	66,208
2900 Other Classified Salaries	6,779	56,503	103,805	101,739	108,749	101,920	63,035	110,175	98,924	89,416	118,454	36,362	-	156,761
Benefits														
3101 STRS	2,990	18,936	32,292	32,708	32,012	34,035	32,323	33,521	32,904	32,403	32,139	55,839	-	372,101
3311 OASDI	420	3,443	6,361	6,219	6,601	6,161	3,763	6,684	6,001	5,396	7,197	14,320	-	72,567
3321 Medicare	323	2,260	3,946	3,879	3,906	3,951	3,280	4,049	3,857	3,673	4,113	7,550	-	44,786
3401 Health and Welfare	25,318	9,635	1,505	18,972	42,843	11,331	225	26,235	49,935	26,235	19,791	233,999	-	233,999
3501 State Unemployment	-	1,306	2,645	1,497	1,321	895	10,713	6,018	3,579	1,311	1,418	4,385	-	35,088
3601 Workers' Compensation	204	1,327	2,236	2,226	2,179	2,317	2,200	2,282	2,240	2,205	2,222	5,661	-	27,298
3602 Workers' Compensation	-	88	1,342	1,321	1,410	1,318	1,431	1,286	1,162	1,162	1,337	735	-	13,184
3999 Other Benefits	-	(563)	52,660	(7,015)	2,718	60,007	(47,800)	47,992	23,360	76,558	1,845	-	-	149,755
Total Expenses	29,342	37,080	102,988	59,807	92,988	60,007	5,524	105,609	99,462	172,644	75,047	108,280	-	948,779

Absolute!
Charter Group

Julia Lee Performing Arts Academy

Monthly Forecast FY22-23

ADA = 394.54

Absolute!
Charter Group

	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	2023 Accruals	FY 22-23 Forecast
Books and Supplies														
4100 Textbooks and Core Curricula Mate	-	-	70	31,449	859	-	0	3,886	8,750	1,053	(0)	500	-	46,567
4200 Books and Other Reference Materi	-	-	-	-	-	-	-	4,463	-	-	-	-	-	4,463
4302 School Supplies	10,158	-	61,498	59	8,269	-	4,558	7,731	7,929	17,037	15,181	583	-	133,003
4305 Software	-	-	-	-	-	-	-	-	-	-	-	667	-	667
4311 Office Expense	1,989	-	17,091	1,762	3,010	-	5,899	1,057	1,149	8,115	4,128	2,533	-	46,734
5211 Business Meals	-	-	-	-	34,453	-	327	72	87	1,099	208	-	-	36,245
4400 Noncapitalized Equipment	1,447	-	42,803	-	2,742	-	917	-	717	-	2,500	1,500	-	52,626
4700 Food Services	-	16,167	15,772	961	272	15,183	187	57,064	12,891	(20,543)	1,391	21,405	-	120,749
	13,594	16,167	137,233	34,230	49,606	15,183	11,888	74,273	31,523	6,761	23,408	27,188	-	441,052
Subsegment Services														
5102 Special Education	2,550	3,160	35,617	19,112	14,569	29,839	18,549	21,542	16,625	10,470	8,943	19,285	-	200,257
5107 Security	1,210	4,000	(1,126)	7,920	14,885	3,360	5,317	5,040	-	5,600	11,480	1,960	-	55,562
5106 Other Educational Consultants	3,760	7,160	34,490	27,032	29,453	33,199	23,865	26,582	16,625	16,070	20,423	21,245	-	4,084
	7,520	14,320	68,991	54,064	58,917	76,408	57,731	53,167	33,250	32,140	40,843	42,493	-	259,903
Operations and Housekeeping														
5200 Auto and Travel	-	-	1,743	-	11,643	366	11,954	4,190	6,945	1,378	7,596	2,000	-	47,813
5300 Dues & Memberships	4,750	-	98	-	1,351	-	1,198	-	-	77	-	-	-	7,474
5400 Insurance	-	7,518	-	21,759	7,240	-	4,911	-	22,093	-	-	-	-	63,521
5520 Utilities	85	-	5,797	2,789	18,315	1,181	1,913	2,567	2,695	2,556	-	2,600	-	40,499
5502 Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5900 Communications	-	-	4,012	1,054	1,696	-	6,164	1,860	1,386	3,957	1,686	1,500	-	23,317
5910 Postage and Shipping	-	116	917	64	29	537	95	66	437	37	40	250	-	2,589
	4,835	7,634	12,567	25,665	40,275	2,084	26,235	8,683	33,557	8,005	9,322	6,350	-	185,213
Facilities, Repairs and Other Leases														
5610 Rent	56,036	93,207	(43,240)	35,334	35,334	2,300	(5,271)	35,334	47,088	23,712	35,334	-	-	315,169
5611 Equipment Leases	-	-	6,138	-	579	-	3,168	930	411	411	411	310	-	12,358
5620 Other Leases	36,449	12,420	(16,517)	11,024	19,177	5,057	5,764	13,950	12,148	24,049	12,148	10,587	-	134,086
5630 Repairs and Maintenance	92,485	115,029	(41,083)	48,158	57,639	7,357	(7,818)	55,101	48,609	49,972	48,831	18,897	-	31,564
	181,470	220,686	(90,813)	142,693	152,739	22,771	(9,457)	144,035	108,256	102,192	97,723	38,597	-	493,177
Professional/Consulting Services														
5801 IT	26,832	-	(26,932)	2,776	1,974	-	1,980	-	-	-	-	650	-	7,380
5820 Audit & Taxes	-	-	619	-	-	-	-	-	-	-	2,350	6,500	-	9,469
5810 Legal	7,866	7,921	1,440	5,722	2,396	-	12,554	162	1,213	1,154	4,000	2,000	-	46,426
5804 Professional Development	-	-	5,818	400	300	-	2,022	1,963	3,336	375	340	21,663	-	36,216
5815 General Consulting	-	-	-	-	-	-	-	80	-	3,000	-	-	-	3,080
5806 Special Activities/Field Trips	-	-	762	2,546	-	600	500	2,858	-	-	2,812	1,000	-	11,077
5514 Bank Charges	-	-	80	-	68	-	48	74	25	37	33	100	-	465
5845 Printing	-	-	347	377	-	1,418	1,609	1,414	447	76	148	550	-	6,384
5892 Other taxes and fees	-	469	46,297	0	1,252	70	50,290	4,405	(419)	5,000	-	1,000	-	108,364
5811 Management Fee	11,104	11,104	16,998	-	14,078	-	56,312	-	14,078	14,078	-	-	-	151,830
5812 District Oversight Fee	4,043	4,047	4,047	-	8,094	-	7,864	3,932	3,932	3,932	2,493	2,493	-	45,997
5814 SPED Encroachment	-	-	-	-	-	-	-	-	-	34,275	(34,275)	-	-	-
5840 Public Relations/Recruitment	-	-	-	-	-	600	(600)	-	-	-	-	-	-	-
	49,945	23,541	49,476	11,820	28,161	2,688	132,578	14,888	22,611	61,926	(22,099)	50,034	-	426,689
Depreciation														
6900 Depreciation Expense	836	836	836	-	1,653	-	45,228	7,154	7,368	(15,775)	8,106	8,106	-	64,349
	836	836	836	-	1,653	-	45,228	7,154	7,368	(15,775)	8,106	8,106	-	64,349
Interest														
7438 Interest Expense	374	374	4,834	-	3,688	-	4,317	641	-	641	1,282	1,282	-	17,432
	374	374	4,834	-	3,688	-	4,317	641	-	641	1,282	1,282	-	17,432
Total Expenses	217,604	366,427	577,121	479,698	579,812	400,631	474,083	578,606	530,949	559,307	453,727	705,651	1,120	5,924,736
Surplus (Deficit)	(25,406)	(180,451)	(102,552)	125,835	(82,218)	95,149	64,904	28,570	224,125	107,270	187,457	(70,019)	225,127	597,792

Julia Lee Performing Arts Academy

Monthly Forecast FY22-23

ADA = 394.54

Cash Flow Adjustments

Monthly Surplus (Deficit)

	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	2023 Accruals	FY 22-23 Forecast
Cash flows from operating activities	(25,406)	(180,451)	(102,552)	125,835	(82,218)	95,149	64,904	28,570	224,125	107,270	187,457	(70,019)	225,127	597,792
Depreciation/Amortization	836	836	836	-	1,653	-	45,228	7,154	7,368	(15,775)	8,106	8,106	-	64,349
Public Funding Receivables	16,070	73,113	369,719	(24,834)	(28,824)	-	(611,650)	124,622	226,911	134,509	(47,968)	(138,154)	(226,247)	5,422
Grants and Contributions Rec.	-	-	-	-	-	-	-	-	-	-	-	-	-	(138,154)
Due To/From Related Parties	(2,480)	(7,314)	9,794	-	-	-	-	-	-	-	-	-	-	-
Unearned Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Prepaid Expenses	-	-	-	(35,334)	35,334	-	(62,491)	(19,387)	-	21,968	38,281	-	-	(21,628)
Other Assets	-	-	(100)	-	-	(7,773)	-	-	-	-	-	-	-	(7,873)
Accounts Payable	(117,505)	-	(9,544)	6,178	56,858	-	(8,264)	7,332	22,932	(2,372)	(36,299)	-	1,120	(79,563)
Accrued Expenses	-	-	-	(65,783)	247,724	-	335,166	-	-	33,763	-	-	-	550,871
Other Liabilities	-	-	(6,861)	49,667	80,639	(24,983)	(2,179)	(18,334)	49,247	(54,035)	51,454	-	-	124,614
Audit adjustments	-	-	-	-	-	-	3,858	-	(17,146)	131	-	-	-	(13,157)
Cash flows from investing activities	-	-	(93,375)	(14,571)	(6,043)	-	(17,306)	(12,869)	(23,569)	(3,000)	-	-	-	(170,733)
Purchases of Prop. And Equip.	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Notes Receivable	-	-	-	-	-	-	(250,000)	-	-	-	-	(160,000)	-	(410,000)
Cash flows from financing activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds(Payments) on Debt	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Change in Cash	(128,485)	(113,815)	167,918	41,157	305,123	62,393	(502,733)	117,089	489,868	222,459	201,032	(360,067)	-	-
Cash, Beginning of Month	1,537,249	1,408,764	1,294,948	1,462,866	1,504,023	1,809,146	1,871,539	1,368,806	1,485,895	1,975,763	2,198,222	2,399,254	-	-
Cash, End of Month	1,408,764	1,294,948	1,462,866	1,504,023	1,809,146	1,871,539	1,368,806	1,485,895	1,975,763	2,198,222	2,399,254	2,039,188	-	-

Absolute!
Charter Group

9.2%

Julia Lee Performing Arts Academy

Forecast vs Budget FY22-23

Absolute!
Charter Group

ADA = 394.54

	FY 22-23 Forecast	2023 Budget	Favorable / (Unfav.)
Revenues			
		ADA = 416.10	
State Aid - Revenue Limit			
8011 LCFF State Aid	3,564,366	3,609,959	(45,593)
8012 Education Protection Account	78,908	83,220	(4,312)
8019 State Aid - Prior Year	121,832	-	121,832
8096 In Lieu of Property Taxes	834,614	813,438	21,176
	4,599,720	4,506,617	93,103
Federal Revenue			
8181 Special Education - Entitlement	57,828	60,988	(3,160)
8220 Federal Child Nutrition	86,266	105,838	(19,572)
8290 Title I, Part A - Basic Low Income	81,395	57,656	23,739
8291 Title II, Part A - Teacher Quality	12,507	9,250	3,257
8293 Title III - Limited English	-	-	-
8294 Title V, Part B - PCSG	-	-	-
8295 Charter Facility Incentive Grant	-	-	-
8296 Other Federal Revenue	132,411	89,664	42,747
8299 Prior Year Federal Revenue	798	-	798
	371,204	323,395	47,809
Other State Revenue			
8311 State Special Education	377,192	339,221	37,971
8520 Child Nutrition	63,466	10,027	53,439
8545 School Facilities (SB740)	261,897	360,296	(98,399)
8550 Mandated Cost	6,139	6,165	(26)
8560 State Lottery	93,506	94,871	(1,365)
8599 Other State Revenue	680,461	227,103	453,358
	1,484,514	1,037,683	446,830
Other Local Revenue			
8660 Interest Revenue	11,869	24,000	(12,131)
8689 Other Fees and Contracts	-	-	-
8699 School Fundraising	55,221	-	55,221
	67,090	24,000	43,090
Total Revenue	6,522,528	5,891,696	630,832

Julia Lee Performing Arts Academy

Forecast vs Budget FY22-23

Absolute!
Charter Group

ADA = 394.54

	FY 22-23 Forecast	2023 Budget	Favorable / (Unfav.)
Expenses			
Certificated Salaries			
1100 Teachers' Salaries	1,437,115	1,567,925	130,810
1170 Teachers' Substitute Hours	-	-	-
1140 Teachers' Extra Duty/Stipends	5,268	19,500	14,232
1300 Administrators' Salaries	397,675	378,012	(19,663)
	1,944,468	2,069,501	125,033
Classified Salaries			
2100 Instructional Salaries	663,507	693,981	30,474
2140 Instructional Aides Stipends	500	-	(500)
2200 Support Salaries	177,631	-	(177,631)
2240 Classified Stipends	700	-	(700)
2300 Classified Administrators' Salaries	77,367	71,400	(5,967)
2340 Classified Stipends	1,000	-	(1,000)
2400 Clerical and Office Staff Salaries	66,208	58,344	(7,864)
2900 Other Classified Salaries	156,761	133,530	(23,231)
	1,143,674	957,255	(186,419)
Benefits			
3101 STRS	-	372,987	372,987
3312 OASDI	-	66,584	66,584
3321 Medicare	72,567	43,888	(28,679)
3401 Health and Welfare	44,786	253,314	208,528
3501 State Unemployment	233,999	28,560	(205,439)
3601 Workers' Compensation	35,088	42,375	7,286
3602 Workers' Compensation	27,298	-	(27,298)
5898 Other Benefits	13,184	-	(13,184)
3901 Other Benefits	149,755	-	(149,755)
	948,779	807,708	(141,070)

Julia Lee Performing Arts Academy

Forecast vs Budget FY22-23

Absolute!

Charter Group

ADA = 394.54

	FY 22-23 Forecast	2023 Budget	Favorable / (Unfav.)
Books and Supplies			
4100 Textbooks and Core Materials	46,567	35,000	(11,567)
4200 Books and Reference Materials	4,463	25,800	21,338
4302 School Supplies	133,003	18,500	(114,503)
4305 Software	667	35,000	34,333
4311 Office Expense	46,734	30,559	(16,175)
4310 Noncapitalized Equipment	52,626	75,000	22,374
4700 Food Services	120,749	191,895	71,145
	441,052	411,754	(29,298)
Subagreement Services			
5102 Special Education	200,257	193,047	(7,210)
5103 Substitute Teacher	-	-	-
5105 Security	55,562	44,000	(11,562)
5106 Other Educational Consultants	4,084	123,163	119,079
	259,903	360,210	100,308

Julia Lee Performing Arts Academy

Forecast vs Budget FY22-23

Absolute!

Charter Group

ADA = 394.54

	FY 22-23 Forecast	2023 Budget	Favorable / (Unfav.)
Operations and Housekeeping			
5201 Auto and Travel	47,813	15,000	(32,813)
5300 Dues & Memberships	7,474	4,500	(2,974)
5400 Insurance	63,521	48,428	(15,092)
5501 Utilities	40,499	20,160	(20,339)
5502 Janitorial Services	-	22,000	22,000
5900 Communications	23,317	10,180	(13,137)
5910 Postage and Shipping	2,589	3,000	411
	185,213	123,268	(61,945)
Facilities, Repairs and Other Leases			
5610 Rent	315,169	353,349	38,180
5603 Equipment Leases	12,358	2,700	(9,658)
5620 Other Leases	134,086	127,046	(7,041)
5630 Repairs and Maintenance	31,564	52,671	21,107
	493,177	535,766	42,589
Professional/Consulting Services			
5801 IT	7,380	8,076	696
5802 Audit & Taxes	9,469	13,000	3,531
5810 Legal	46,426	24,000	(22,426)
5804 Professional Development	36,216	45,536	9,320
5805 General Consulting	3,080	-	(3,080)
5806 Special Activities/Field Trips	11,077	20,000	8,923
5514 Bank Charges	465	1,200	735
5845 Printing	6,384	6,600	216
5892 Other taxes and fees	108,364	12,000	(96,364)
5830 Payroll Service Fee	-	-	-
5811 Management Fee	151,830	147,292	(4,538)
5812 District Oversight Fee	45,997	58,917	12,920
5814 SPED Encroachment	-	74,159	74,159
	426,689	410,780	(15,909)
Depreciation			
6900 Depreciation Expense	64,349	10,032	(54,317)
	64,349	10,032	(54,317)
Interest			
7438 Interest Expense	17,432	1,260	(16,172)
	17,432	1,260	(16,172)
Total Expenses	5,924,736	5,687,535	(237,201)
Surplus (Deficit)	597,792	204,161	393,632
	9.2%		

**Julia Lee Performing Arts Academy
Check Register**

County 33 - RIVERSIDE COUNTY
District 37 - JULIA LEE PERFORMING ARTS ACADEMY
Fiscal Year 2023
Begin Date 5/01/2023
End Date 5/31/2023
Treasurer Fund

Transaction Date	Amount	Check Number	Vendor
05/10/2023	2,550.00	0001887	ROOM 2 TALK SPEECH THERAPY, INC
05/10/2023	1,009.00	0001889	MEALTIME
05/10/2023	339.92	0001890	SAN BERNARDINO COUNTY SUPERINTENDENT OF SCHOOLS
05/10/2023	14,078.00	0001891	ABSOLUTE CHARTER GROUP
05/10/2023	4,000.00	0001892	A3TI, LLC
05/10/2023	4,000.00	0001893	AIDA AGUILAR
05/10/2023	148.00	0001894	EXPERT COPY SERVICES
05/10/2023	6,440.00	0001895	SEMPER PATROL, INC.
05/10/2023	5,040.00	0001896	SEMPER PATROL, INC.
05/10/2023	1,299.84	0001897	WILLIAMS SCOTSMAN, INC.
05/10/2023	1,287.40	0001898	WILLIAMS SCOTSMAN, INC.
05/10/2023	380.00	0001899	RISE INTERPRETING INC
05/10/2023	6,012.50	0001900	ROOM 2 TALK SPEECH THERAPY, INC
05/18/2023	288.00	0001901	FELIPE GOMEZ-OSUNA
05/18/2023	3,785.00	0001902	FELIPE GOMEZ-OSUNA
05/18/2023	1,046.53	0001903	FIRST STUDENT INC
05/18/2023	2,411.85	0001904	CO POWER
05/18/2023	13,261.84	0001905	KAISER FOUNDATION HEALTH PLAN
05/18/2023	5,954.76	0001906	ANTHEM BLUE CROSS
05/18/2023	2,500.00	0001907	PARENTSQUARE INC.
05/18/2023	2,350.00	0001908	MTB ACCOUNTANCY GROUP



JLPAA
REGULAR BOARD MEETING MINUTES
May 26, 2023
5 :30 p.m.
19740 Grand Avenue Lake Elsinore, California 92530

CALL TO ORDER 5:30 p.m.

ROLL CALL Board Members Present: Davis, Frazier, Rodriguez and Briseno-Gonzalez

PUBLIC BUSINESS FROM THE FLOOR - AGENDIZED ITEMS

No public comments

CLOSED SESSION START: 5:51pm BACK IN REGULAR SESSION AT: 6:35pm

Nothing to report from closed session.

ACTION ITEMS

A 1. Approval of the JLPAA Board Minutes for the following meeting date: April 21, 2023

Motion made by Rodriguez to approve board minutes on April 21, 2023

Second by Frazier

All in favor by: Davis, Frazier, Rodriguez and Briseno-Gonzales.

Motion carried and approved.

A 2. Approval of vacation paid out for four employees.

Motion made by Briseno-Gonzales to approve vacation paid out for four employees, of four weeks.

Second by Rodriguez

All in favor by: Davis, Frazier, Rodriguez and Briseno-Gonzales.

Motion carried and approved.

Pending Board Approval

A 3. Approval of Declaration of Need.

Motion made by Frazier to approve the Declaration of Need

Second by Briseno-Gonzales

All in favor by: Davis, Frazier, Rodriguez and Briseno-Gonzales.

Motion carried and approved.

A 4. Approval of the Fiscal Year 2023/2024 Board Calendar.

Motion made by Rodriguez to approve the Fiscal Year 2023/2024 Board Calendar.

Second by Briseno-Gonzales

All in favor by: Davis, Frazier, Rodriguez, and Briseno-Gonzales.

Motion carried and approved.

A 5. Approve of stipend for T. Lee Taylor, K. Judge, and R. Taylor, to work on the expansion project. \$3,000

Motion made by Frazier to approve stipend for T. Lee Taylor, K. Judge, and R. Taylor, to work on the expansion project. \$3,000 which includes expanding more modulars, working with Riverside County, vendors, Wilscott & Architect, and nights and weekends.

Second by Briseno-Gonzales

All in favor by: Davis, Frazier, Rodriguez and Briseno-Gonzales.

Motion carried and approved.

A 6. Approval of F. Ray Taylor and April Watkins to have a business debit card.

Motion made by Frazier to approve F. Ray Taylor and April Watkins to have a business debit card.

No action was taken.

Pending Board Approval

A 7. Approval of JLPAA applying for Amazon AMEX, for purchases. Executive Director will assign users and document accordingly.

Motion made by Rodriguez to approve JLPAA applying for Amazon AMEX, for purchases. Executive Director will assign users and document accordingly.

Second by Briseno-Gonzales

All in favor by: Davis, Frazier, Rodriguez and Briseno-Gonzales.

Motion carried and approved.

DISCUSSION ITEMS

D 1. Monthly Financials (Absolute Charter Group, Christopher Williams)

- a) Building a dream school; looking into what it will take.
- b) Late funding
- c) Maintaining good cash reserves.

D 2. Executive Director Monthly Report (Oral Report)

- a) Pep rally on June 2 for Invention Convention
- b) Management of expansion project

D 3. Principal Monthly Report LCAP review and stakeholder questions/input (Oral Report).

- a) CAASPP testing is almost complete for grades 3-8 from May 8th-May 29th, including ELA and science tests.
- b) Kindergarten was given ELPAC tests. We are currently evaluating the results of those scores, and data is being disaggregated.
- c) SPED is currently undergoing CIM process. CDE identified JLPAA as having a disproportionate amount of White students identified as needing Speech/Language Pathology Services. We are working with a team to address these concerns. Timeline begins now through November 30, 2023.
- d) Awards & Promotion Ceremonies: Character Awards given to grades 1st -7th on May 22nd, Leadership & Mission Club Awards May 30th, TK/Kinder Promotion Celebrations June 1st, and the grade graduation is June 5th.
- e) 2nd Principal's Café will be held on Friday, June 2nd at 9am.
- f) Last day of school Friday June 9th at 1:30pm.
- g) LCAP will be given to Board for approval on June 16th.

D 4. IT Manager and Facilities Manager Monthly Report (Oral Report)

- a) CalPads reporting
- b) Inventory
- c) Chromebooks
- d) Intercession dates

Pending Board Approval

- e) Mission Club events and wish list
- f) Recap of student awards, teacher appreciation week
- g) End of year attendance reporting
- h) Reaching 94% attendance from P2 report.

Motion made by Rodriguez to adjourn the meeting at 7:16pm

Second by Briseno-Gonzales

All in favor by: Davis, Frazier, and Briseno. Motion carried and approved.

ADJOURNMENT: 7:16 p.m