

Appendix 9 – Financial Packet

Bay Area Technology School

Charter Renewal Petition (2026–2028)

This appendix includes all financial documentation required for the renewal review of Bay Area Technology School by the Oakland Unified School District. The materials provide a comprehensive overview of the school's fiscal condition, multi-year sustainability, and compliance with Education Code §47605(c)(5)(G) and OUSD renewal standards.

File Name	Title / Description	Purpose / Contents
Appendix09a_FinancialNarrative_2025.pdf	Financial Narrative (October 2025)	Provides a written overview of BayTech's fiscal condition, revenue and expenditure assumptions, and how the financial plan aligns with the school's educational priorities.
Appendix09b_Budget_CashFlow_2025.pdf	Budget & 3-Year Cash Flow Projection (October 10, 2025)	Presents a detailed annual budget and three-year cash flow projection demonstrating fiscal stability, prudent reserves, and sustainability throughout the renewal term.
Appendix09c_LCFFCalculator_2025.pdf	LCFF Calculator (October 10, 2025)	Details Local Control Funding Formula revenue projections based on enrollment, ADA, and demographic assumptions, verifying revenue accuracy and funding compliance.
Appendix09d_BalanceSheet_083125.pdf	Balance Sheet (as of August 31, 2025)	Summarizes assets, liabilities, and net position, demonstrating solvency and overall fiscal health as of the most recent financial reporting period.
Appendix09e_ProfitLoss_083125.pdf	Profit and Loss Statement (as of August 31, 2025)	Provides income and expense summaries showing alignment between projected and actual results for the fiscal year-to-date and overall operational efficiency.

All financial documents are current as of the dates indicated and align with BayTech's fiscal year 2025–26 planning cycle.

Bay Area Technology School

Charter Petition Multi-Year Budget Assumptions Narrative

The following narrative and assumptions were considered when developing Bay Area Technology's Charter Petition Budget that encompasses the 2025-26 Fiscal Year and three subsequent years. They are accurate to the best of the current information available as of October 2025.

Enrollment & Revenue Assumptions

Each of these assumptions and calculations should be easily identifiable on the "Revenue Assumptions" tab of the provided excel sheet. Provided below is additional narrative briefing for specific funding sources.

1. Presented below in the table is Bay Area Technology's projected enrollment and ADA. The data below is presented for the last year of the current charter term (2025-26) and the next three subsequent years (2026-27, 2027-28, 2028-29). The average daily attendance number is budgeted at 92.5% based on historical ADA Rate for Bay Area Technology.

	Current Charter Term Final Year	New Charter Term Year 1	New Charter Term Year 2	New Charter Term Year 3
	2025-26	2026- 27	2027-28	2028-29
Enrollment Target	200	265	290	320
ADA	187.86	246.45	269.70	325.50

2. Bay Area Technology's Unduplicated Pupil Percentage of 89% was kept constant based on historical figures at the school during the school's last charter term.
3. Local Control Funding Formula rates are based on the most recent FCMAT (Fiscal Crisis & Management Assistance Team) calculator rates for per ADA (Average Daily Attendance Rate) in FY2025-26 and follows the chart below. This rate is made up of State Aid Revenue, In Lieu Property Tax and EPA revenue.
4. Federal Title Funding – Bay Area Technology is budgeting for Federal Title funding that includes Title I at \$500 per UPP, Title II assumed at \$55 per UPP, & Title IV at \$10,000 total allocation. Title III Immigrant Education assumed at approximately \$7 per ADA and (beginning in FY19-20 based on prior year ADA). These revenues on a per UPP basis, are budgeted to increase 3% year over year.
5. Special Education Revenue – Bay Area Technology School is a member of El Dorado Charter SELPA and therefore our revenue projections are based on the most recently provided rates by the SELPA. Bay Area Technology is budgeting for approximately \$921 per ADA for AB 602 and \$135 per ADA for IDEA Special Education Funding. Mental Health revenue provided directly

from the CDE has been budgeted off \$83 per ADA. Future years project a 3% annual increase is assumed for each of these revenue sources on a per ADA basis.

6. ASES Program Revenue – Bay Area Technology has been awarded an ASES Grant from the CDE every year during the current charter term. For 2025-26 the award is budgeted at \$159,517 based on the school's 2025-26 GAN and includes a 3% annual increase in future years.
7. State Lottery Funding – Bay Area Technology is budgeting for State Lottery Funding based off the most recent projections from the CDE for the 2025-26 fiscal year. Unrestricted (Non-Prop 20) Lottery is budgeted at \$184 per ADA and Restricted (Prop 20) Lottery is budgeted at \$75 per ADA. Future years project a 3% annual increase is assumed for each of these revenue sources on a per ADA basis.
8. Mandate Block Grant – Bay Area Technology is budgeting to participate in the Mandate Block Program based off the most recent projections from the CDE for the 2025-26 fiscal year. The Charter School Mandate Block Grant rates are \$20.06 per (PY) K-8 ADA and \$55.75 per (PY) 9-12 ADA. Future years project a 3% annual increase is assumed for each of these revenue sources on a per ADA basis.
9. NSLP Program Revenue - Bay Area Technology is projecting National School Lunch Program (NSLP) revenues based on historical reimbursement rates and expected number of meals served for both Federal and State NSLP Funding. Bay Area Technology partners with School Food Solutions to help manage and support the school's school lunch program and reimbursements. The current reimbursement rates are based on the most recent Federal and State rates provided by School Food Solutions for Breakfast and Lunch across the Free, Reduced and Paid tiers.
10. Facilities Funding – Bay Area Technology has a 30-Year lease agreement in place for their current location at 1445 23rd Avenue and is projecting SB 740 revenues for the current 2025-26 fiscal year and each of the subsequent fiscal years of the new charter term. Based on Bay Area Technology's lease agreement and projected enrollment, the school would be funded off of the per ADA amount provided by the CSFA. SB 740 revenues are projected at \$1,463 per ADA for 2025-26 based on the most recent projections from CSFA. Future years project a 3% annual increase is assumed for each of these revenue sources on a per ADA basis.
11. Other State Revenue – Bay Area Technology is projecting a handful of revenue sources classified as *Other State Revenue*. Shown below is a snapshot from the "Revenue Assumptions" tab of the budget that identifies each of those sources. And listed below the snapshot is a brief sentence or two about each revenue source

Other State Revenue Analysis

Funds	2025-26	2026-27	2027-28	2028-29
EEF	\$ 23,479			
ELOP	\$ 100,000	\$ 100,000	\$ 102,300	\$ 102,300
Learning Recovery BG #1 & #2	\$ 302,008	\$ 26,008	\$ 26,008	
AMIBG	\$ 190,112			
Community Schools	\$ 420,000	\$ 250,000	\$ 250,000	\$ 187,500
Arts Prop 28 BG	\$ 93,640	\$ 34,783	\$ 45,816	\$ 50,138
Pathways Grant -TBD	\$ 544,889	\$ -		
College and Career Pathways	\$ 100,000	\$ -		
Student Support Discretionary BG	\$ 68,959			

- 1.) Education Effectiveness Funding (EEF) – remaining allocation of one-time EEF funding, allocated in 2025-26.
- 2.) Expanded Learning Opportunities Program (ELOP) – budgeted at \$100,000 minimum funding allocation for 2025-26 and 2026-27. Funding based on approximately \$2,750 per ADA / UPP kicks in for 2027-28 and 2028-29.
- 3.) Learning Recovery Emergency Block Grant #1 – Bay Area Technology will allocate their remaining allocation - \$276,000 – of the initial Learning Recovery Block Grant from the 2022-23 Fiscal Year in 2025-26.
- 4.) Learning Recovery Emergency Block Grant #2 – Bay Area Technology is projecting \$26,008 for the “Learning Recovery Block Grant #2” that will be allocated during the 2025-26, 2026-27 and 2027-28 fiscal years. This is based on the allocations produced by the CDE in August 2025.
- 5.) Arts, Music, Instructional Block Grant (AMIBG) – remaining allocation of one-time AMIBG funding allocated in 2025-26.
- 6.) Community Schools – Bay Area Technology was awarded a 5-Year Community Schools Implementation Grant that began in 2024-25. The total award was \$1,187,500 spread out over 5 years. Bay Area Technology is allocating \$420,000 in 2025-26 as the school only allocated \$80,000 in the 2024-25 – the first implementation year.
- 7.) Proposition 28 Funding – Prop 28 funding is projected for each year based on approximately \$180 per Prior Year ADA.
- 8.) Golden State Pathways Grant – Bay Area Technology was awarded \$544,889 of one-time Planning & Implementation Grants as part of the Golden State Pathways Program. Those funds will be fully allocated in 2025-26. Bay Area Technology receiving (2) \$110,000 planning grants to plan a Health Care and CIS Pathway. Additionally, the school was awarded a \$324,000 Implementation Grant for an Education Pathway.
- 9.) College & Career Access Pathways – Bay Area Technology was awarded a one-time \$100,000 College & Career Access Pathways Grant. That will be fully allocated in 2025-26.

12. Measure G-1 Local Revenue - Bay Area Technology is projecting two sources of Measure G-1 Revenue under the local revenue projections. Measure G-1 program source revenue is projected at \$35,229 for 2025-26 based on the school's Measure G-1 award for 2025-26. This revenue source has not been projected in future years. If the program is discontinued, Bay Area Technology wanted to budget as conservatively as possible. Measure G-1 Staff Retention revenue is budgeted at \$48,900 in 2025-26 based on the 2024-25 amount that the school received. This revenue is budgeted for in future fiscal years, however there is matching salary retention line-item expenditure associated with it. Therefore, if this program ends in future years there would be a dollar-for-dollar expenditure reduction to match the loss of revenue.
13. New Market Tax Credit Revenue Sources – As part of Bay Area Technology's NMTC financing structure the school receives distributions from the construction project in each of the budget years presented in the charter petition. These two revenue sources are Leverage Loan Payments of \$157,060 and QALICB Distributions of \$514,764. These revenue sources are guaranteed to be delivered to Bay Area Technology as part of the New Market Tax Structure model that was developed in the financing and development of the Palace Theater.

Expenditure Assumptions

The majority of the expenditures and underlying assumptions can be found on the Expenditures Assumptions Tab of the MYP Budget Spreadsheet. Additionally, the staffing assumptions and related costs be found on each of the individual fiscal year staffing sheets.

However, listed below are some additional notes on some of the key expenditure items.

Non-Staffing Expenditure Narrative Notes

14. Facility Lease Cost - budgeted at a fixed \$700,000 for each of the budget years presented in the MYP Spreadsheet. The lease agreement between Bay Area Technology and the LLC is fixed over the 30-year lease period based on the New Market Tax Credit financing model.
15. Interest Costs – budgeted based on the financing terms and loans that Bay Area Technology secured to purchase and develop the Palace Theater.
16. Legal Fees – Legal Fees are budgeted at approximately \$200,000 for 2025-26 but are decreased dramatically in 2026-27 and beyond. The reason for the drop is Bay Area Technology is projecting significant legal fees in 2025-26 that are allocated towards charter renewal and the on-going lawsuit Baytech has against OUSD. Those legal fees are expected to drop beginning in 2026-27.
17. Facility Security – Facility Security is budgeted at \$100,000 in fiscal year 2025-26 and then drops to \$0.00 in 2026-26 and beyond. Bay Area Technology contracted with a private security company when the school was located at the King Estate Campus and continued the agreement as the school moved to the Palace Theater. Beginning in 2026-27 Bay Area Technology will no longer need 3rd party security services as the campus has a state of the art security system in place.

Staffing Expenditure Narrative Notes

18. Staff Salaries are based on 2025-26 contracts and budgeted to increase by 6% Year over Year.
19. Bay Area Technology participates in both the CalSTRS and CalPERS pension programs. The budgeted Employer Contribution Rates match the most recent fiscal dartboard provided by School Services of California that was published with the 2025-26 Adopted Budget.
20. Bay Area Technology employee benefits are comprised of medical, dental and vision coverage with an annual cap of \$15,000 that was approved by Baytech's governing board in 2021-22. This applies to most employees except a small handful who were grandfathered in for 100% benefit contribution from Bay Area Technology School. Benefits increases are calculated to follow a 10% COLA.

Contingency Plan

Over the past 7 fiscal years Bay Area Technology School's Governing Board and Administrative Team have delivered a positive budget and have not once incurred a budget deficit over those years. This comes across a tumultuous period of COVID-19 uncertainty, a horrific on-campus shooting, declining school enrollment due to the on-campus incident, and rising costs across the board for staff wages, benefits, and vendor contracts. Yet, despite all of these obstacles the Governing Board and Administrative team was able to successfully navigate the school's finances by providing a balanced budget. This financial history provides clear evidence that the Governing Board and Administrative Team have a strong understanding of both charter school finance and any macro-economic factors that may affect the budget or school operations. More specifically, the Governing Board and Administrative Team have demonstrated a history of being able to swiftly adjust operations and make tough, sometimes unpopular decisions (i.e staffing cuts or program changes) when necessary. As a single-site charter school Bay Area Technology is able to make financial changes that have immediate effects on the budget and is not financially weighed down by a large district level size staff.

Bay Area Technology School

Charter Petition Enrollment & ADA Projections

Enrollment

	Year One	Year Two	Year Three	Year Four
	2025-26	2026-27	2027-28	2028-29
Grades K-3	-	-	-	-
Grades 4-6	25.00	40.00	40.00	45.00
Grades 7-8	45.00	65.00	80.00	90.00
Grades 9-12	130.00	160.00	170.00	185.00
TOTAL	200.00	265.00	290.00	320.00

Average Daily Attendance

ADA Rate

93.2%	Year One	Year Two	Year Three	Year Four
	2025-26	2026-27	2027-28	2028-29
Grades K-3	-	-	-	-
Grades 4-6	20.11	37.20	37.20	46.50
Grades 7-8	40.87	60.45	74.40	93.00
Grades 9-12	126.88	148.80	158.10	186.00
TOTAL	187.86	246.45	269.70	325.50

Unduplicated Count

Unduplicated Percentage

89%	Year One	Year Two	Year Three	Year Four
	2025-26	2026-27	2027-28	2028-29
Grades K-12	179	237	259	286

Bay Area Technology School
Charter Petition Budget Analysis

Budget Analysis	Year 1 2025-26	Year 2 2026-27	Year 3 2027-28	Year 4 2028-29
Total Revenues	\$ 6,749,930	\$ 6,491,196	\$ 7,141,042	\$ 7,922,311
Total Expenditures	\$ 6,450,481	\$ 6,332,494	\$ 6,861,063	\$ 7,559,581
Fiscal Year Ending Fund Balance	\$ 299,449	\$ 158,702	\$ 279,979	\$ 362,730
Beginning Fund Balance	\$ 3,773,421	\$ 4,072,870	\$ 4,231,572	\$ 4,511,551
	<i>*2024-25 Unaudited Actual Balance</i>			
Cumulative Fund Balance	\$ 4,072,870	\$ 4,231,572	\$ 4,511,551	\$ 4,874,281

Bay Area Technology School
Charter Petition Budget Projections

Projected Revenues		Year 1 2025-26		Year 1 2026-27		Year 3 2027-28		Year 4 2028-29	
State Revenue Limit Sources									
8011 - LCFF General Entitlement	\$	1,566,855	\$	2,103,973	\$	2,405,221	\$	2,773,093	
8012 - Education Protection Act	\$	744,728	\$	1,006,500	\$	1,139,123	\$	1,298,568	
8096 - In Lieu of Property Taxes	\$	738,342	\$	968,549	\$	1,059,921	\$	1,169,568	
8019 - PY Adjustments	\$	-	\$	-					
Total, State Revenue Limit Sources	\$	3,049,925	\$	4,079,022	\$	4,604,265	\$	5,241,229	
Federal Revenues									
8181/8182 - Special Education - Federal	\$	34,134	\$	34,248	\$	38,603	\$	47,988	
8290 - Title I, II, III, IV & CSI Revenues	\$	109,245	\$	145,745	\$	158,832	\$	174,483	
8297 - NSLP	\$	118,450	\$	122,004	\$	125,664	\$	129,434	
8299 - Other Federal Revenues	\$	-	\$	-					
Total, Federal Revenues	\$	261,829	\$	301,996	\$	323,098	\$	351,905	
Other State Revenues									
8560 - Unrestricted Lottery (Non Prop 20)	\$	35,693	\$	48,230	\$	54,364	\$	67,580	
8561 - Restricted Lottery (Prop 20)	\$	15,405	\$	20,815	\$	23,462	\$	29,166	
8550 - Mandate Block Programs	\$	8,297	\$	10,563	\$	11,726	\$	14,390	
8596 - State Nutrition Program	\$	54,691	\$	56,332	\$	58,022	\$	59,762	
8597 - SB740	\$	274,764	\$	371,272	\$	418,486	\$	520,221	
8598 - ASES	\$	159,177	\$	163,952	\$	168,871	\$	173,937	
8592 - State Special Ed (AB602)	\$	260,517	\$	233,677	\$	255,491	\$	317,602	
8590 - Special Ed Mental Health (RS 6512)	\$	15,592	\$	21,069	\$	23,057	\$	27,827	
8599 - Other State Revenues	\$	1,843,087	\$	410,791	\$	424,124	\$	339,938	
Total, Other State Revenues	\$	2,667,223	\$	1,336,700	\$	1,437,603	\$	1,550,423	
Other Local Revenues									
AB602 Local Transfer Special Education	\$	-	\$	-	\$	-	\$	-	
8650 - Rental Income	\$	-	\$	-	\$	-	\$	-	
8660 - Interest Income	\$	5,000	\$	5,000	\$	5,000	\$	5,000	
8682 - Foundation Grants/Donations	\$	10,000	\$	10,000	\$	10,000	\$	10,000	
8684 - Leverage Loan Payments	\$	157,060	\$	157,060	\$	157,060	\$	157,060	
8685 - QALICB Distributions	\$	514,764	\$	514,764	\$	514,764	\$	514,764	
8699 - Other Local Revenue	\$	84,129	\$	86,653	\$	89,252	\$	91,930	
Total, Local Revenues	\$	770,953	\$	773,477	\$	776,076	\$	778,754	
Total Revenues	\$	6,749,930	\$	6,491,196	\$	7,141,042	\$	7,922,311	
Projected Expenditures		Year 1 2025-26		Year 1 2026-27		Year 3 2027-28		Year 4 2028-29	
Certificated Salaries									
1100 - Certificated Teachers	\$	1,041,374	\$	1,233,472	\$	1,356,934	\$	1,546,614	
1120 - Substitute Teachers	\$	59,000	\$	61,480	\$	65,169	\$	69,079	
1200 - Certificated Pupil Support	\$	-	\$	-	\$	-	\$	-	
1300 - Certificated Admin	\$	196,134	\$	207,902	\$	220,376	\$	293,150	
1900 - Other Certificated	\$	-	\$	-					
Total, Certificated Salaries	\$	1,296,508	\$	1,502,855	\$	1,642,479	\$	1,908,842	
Non-Certificated Salaries									
2100 - Classified Instructor Aides	\$	156,400	\$	129,506	\$	137,276	\$	145,512	
2200 - Classified Support	\$	67,200	\$	76,002	\$	142,978	\$	151,557	
2300 - Classified Administrators	\$	126,000	\$	-	\$	-	\$	154,832	
2400 - Classified Clerical	\$	241,233	\$	207,124	\$	313,934	\$	332,770	
2900 - Classified Other	\$	129,500	\$	137,270	\$	145,506	\$	154,944	
Total, Non-Certificated Salaries	\$	720,333	\$	549,902	\$	739,694	\$	939,615	
Employee Benefits									
3100 - STRS	\$	205,420	\$	240,336	\$	264,202	\$	341,679	
3200 - PERS	\$	159,069	\$	143,510	\$	194,810	\$	213,407	
3300 - Medicare/ Social Security	\$	82,066	\$	73,406	\$	90,523	\$	100,632	
3400 - Health and Welfare Benefits	\$	285,927	\$	266,572	\$	333,214	\$	409,345	
3500 - Unemployment Insurance	\$	8,610	\$	9,572	\$	11,090	\$	13,256	
3600 - Workers Compensation	\$	21,537	\$	22,010	\$	25,600	\$	30,685	
3900 - 403B	\$	-	\$	-	\$	-	\$	-	
Total, Employee Benefits	\$	762,629	\$	755,406	\$	919,437	\$	1,109,004	
Books & Supplies									
4100 - Textbooks & Core Curriculum	\$	77,935	\$	81,052	\$	84,294	\$	87,666	
4200 - Books & Supplemental Curriculum	\$	-	\$	-	\$	-	\$	-	
4300 - Materials & Supplies	\$	76,702	\$	79,770	\$	82,961	\$	86,279	
4400 - Non-Cap Furniture & Equipment	\$	17,295	\$	17,987	\$	18,706	\$	19,455	
4700 - Food Services	\$	179,323	\$	186,496	\$	193,956	\$	201,714	
Total, Books & Supplies	\$	351,255	\$	365,305	\$	379,917	\$	395,114	
Services & Operating									
5200 - Travel & Conferences	\$	39,197	\$	40,765	\$	42,396	\$	44,091	
5300 - Dues & Memberships	\$	19,760	\$	20,550	\$	21,372	\$	22,227	
5400 - General Liability Insurance	\$	84,311	\$	87,683	\$	91,191	\$	94,838	
5500 - Utilities & Housekeeping Services	\$	353,342	\$	263,476	\$	274,015	\$	284,975	
5600 - Facility Rent	\$	700,000	\$	700,000	\$	700,000	\$	700,000	
5601 - Facility Repairs & Misc.	\$	6,192	\$	6,440	\$	6,698	\$	6,966	
5800 - Professional & Consulting Services	\$	838,184	\$	751,986	\$	780,486	\$	816,234	
5900 - Communications	\$	40,501	\$	32,121	\$	33,405	\$	34,742	
Total, Services & Other Operating	\$	2,081,487	\$	1,903,021	\$	1,949,563	\$	2,004,073	
Depreciation & Interest									
6900 - Depreciation	\$	142,323	\$	142,323	\$	128,113	\$	113,904	
7438 - PCSD Interest	\$	80,000	\$	80,000	\$	80,000	\$	80,000	
7438 - LISC / RDF Interest #1	\$	864,785	\$	855,874	\$	846,499	\$	836,318	
7438 - LISC / RDF Interest #2	\$	151,161	\$	177,809	\$	175,361	\$	172,711	
Total, Capital Outlay	\$	1,238,269	\$	1,256,006	\$	1,229,973	\$	1,202,933	
Total Expenditures	\$	6,450,481	\$	6,332,494	\$	6,861,063	\$	7,559,581	
Fiscal Year Ending Fund Balance	\$	299,449	\$	158,702	\$	279,979	\$	362,730	

Bay Area Technology School
Charter Petition Revenue Projections

	Year 1 2025-26		Year 1 2026-27		Year 3 2027-28		Year 4 2028-29	
General Entitlement								
LCFF		LCFF Calc		LCFF Calc		LCFF Calc		LCFF Calc
EPA		LCFF Calc		LCFF Calc		LCFF Calc		LCFF Calc
ILPT		LCFF Calc		LCFF Calc		LCFF Calc		LCFF Calc
PY Adj	\$	-	\$	-				
Federal Revenue Assumptions								
Federal - Special Ed per ADA	\$	135	\$	139	\$	143	\$	147
Federal - Special Ed Mental Health (RS 3327)	\$	-	\$	-				
Federal - Title I	\$	89,410	\$	122,022	\$	133,534	\$	147,348
Federal - Title II	\$	9,835	\$	13,422	\$	14,689	\$	16,208
Federal - Title III	\$	-	\$	-	\$	-	\$	-
Federal - IV	\$	10,000	\$	10,300	\$	10,609	\$	10,927
Federal - CSI	\$	-	\$	-				
NSLP	\$	118,450	\$	122,004	\$	125,664	\$	129,434
Other Federal Revenues	\$	-	\$	-				
State Revenue Assumptions								
State Nutrition Program	\$	54,691	\$	56,332	\$	58,022	\$	59,762
Unrestricted Lottery	\$	190	\$	196	\$	202	\$	208
Restricted Lottery	\$	82	\$	84	\$	87	\$	90
Mandate Block Grant K-8	\$	20.06	\$	20.66	\$	21.28	\$	21.92
Mandate Block Grant 9-12	\$	55.75	\$	57.42	\$	59.15	\$	60.92
SB740	\$	1,463	\$	1,506	\$	1,552	\$	1,598
ASES Grant	\$	159,177	\$	163,952	\$	168,871	\$	173,937
State - Special Ed (AB602)	\$	921	\$	948	\$	977	\$	1,006
State - Special Ed Mental Health (RS 6512)	\$	15,592	\$	21,069	\$	23,057	\$	27,827
Other State Revenue	\$	1,843,087	\$	410,791	\$	424,124	\$	339,938
Local Revenue Assumptions								
602 Local Contribution - Special Education per ADA	\$	-	\$	-				

Baytech Projected Revenues

	Year 1 2025-26		Year 1 2026-27		Year 3 2027-28		Year 4 2028-29	
State Revenue Limit Sources								
8011 - LCFF General Entitlement	\$	1,566,855	\$	2,103,973	\$	2,405,221	\$	2,773,093
8012 - Education Protection Act	\$	744,728	\$	1,006,500	\$	1,139,123	\$	1,298,568
8096 - In Lieu of Property Taxes	\$	738,342	\$	968,549	\$	1,059,921	\$	1,169,568
8019 - PY Adjustments	\$	-	\$	-				
Total, State Revenue Limit Sources	\$	3,049,925	\$	4,079,022	\$	4,604,265	\$	5,241,229
Federal Revenues								
8181 - Special Education - Federal	\$	34,134	\$	34,248	\$	38,603	\$	47,988
8182 - Special Education - Federal MH	\$	-	\$	-				
8290 - Title I, II, III, IV, CSI	\$	109,245	\$	145,745	\$	158,832	\$	174,483
8297 - NSLP	\$	118,450	\$	122,004	\$	125,664	\$	129,434
8299 - Other Federal Revenues	\$	-	\$	-				
Total, Federal Revenues	\$	261,829	\$	301,996	\$	323,098	\$	351,905
Other State Revenues								
8560 - Unrestricted Lottery (Non Prop 20)	\$	35,693	\$	48,230	\$	54,364	\$	67,580
8561 - Restricted Lottery (Prop 20)	\$	15,405	\$	20,815	\$	23,462	\$	29,166
8550 - Mandate Block Programs	\$	8,297	\$	10,563	\$	11,726	\$	14,390
8596 - State Nutrition Program	\$	54,691	\$	56,332	\$	58,022	\$	59,762
8597 - SB740	\$	274,764	\$	371,272	\$	418,486	\$	520,221
ASES Grant	\$	159,177	\$	163,952	\$	168,871	\$	173,937
8592 - State Special Ed (AB602)	\$	260,517	\$	233,677	\$	255,491	\$	317,602
8590 - Special Ed Mental Health (RS 6512)	\$	15,592	\$	21,069	\$	23,057	\$	27,827
8599 - Other State Revenue/PY State Revenue	\$	1,843,087	\$	410,791	\$	424,124	\$	339,938
Total, Other State Revenues	\$	2,667,223	\$	1,336,700	\$	1,437,603	\$	1,550,423
Local Revenues								
8792 - AB602 Local Transfer Special Education	\$	-	\$	-	\$	-	\$	-
8650 - Rental Income	\$	-	\$	-	\$	-	\$	-
8660 - Interest Income	\$	5,000	\$	5,000	\$	5,000	\$	5,000
8682 - Misc Local Revenue	\$	10,000	\$	10,000	\$	10,000	\$	10,000
8684 - Leverage Loan Payments	\$	157,060	\$	157,060	\$	157,060	\$	157,060
8685 - QALICB Distributions	\$	514,764	\$	514,764	\$	514,764	\$	514,764
8699 - Other Local Revenue	\$	84,129	\$	86,653	\$	89,252	\$	91,930
Total, Local Revenues	\$	770,953	\$	773,477	\$	776,076	\$	778,754
Total Revenue	\$	6,749,930	\$	6,491,196	\$	7,141,042	\$	7,922,311

Other State Revenue Analysis

Funds	2025-26	2026-27	2027-28	2028-29
EEF	\$ 23,479			
ELOP	\$ 100,000	\$ 100,000	\$ 102,300	\$ 102,300
Learning Recovery BG #1 & #2	\$ 302,008	\$ 26,008	\$ 26,008	
AMIBG	\$ 190,112			
Community Schools	\$ 420,000	\$ 250,000	\$ 250,000	\$ 187,500
Arts Prop 28 BG	\$ 93,640	\$ 34,783	\$ 45,816	\$ 50,138
Pathways Grant -TBD	\$ 544,889	\$ -		
College and Career Pathways	\$ 100,000	\$ -		
Student Support Discretionary BG	\$ 68,959			

Bay Area Technology School

Charter Petition Expenditure Projections

	Year 1 2025-26	Year 2 2026-27	Year 3 2027-28	Year 4 2028-29
Books & Supplies				
4100 - Core Curriculum & Textbooks	\$ 77,935	\$ 81,052	\$ 84,294	\$ 87,666
4200 - Supplemental Curriculum Materials	\$ -	\$ -	\$ -	\$ -
4300 - Materials & Office Supplies	\$ 62,444	\$ 64,942	\$ 67,539	\$ 70,241
4315 - Classroom Instructional Materials & Supplies	\$ -	\$ -	\$ -	\$ -
4342 - School Sponsored Athletics / Uniforms	\$ 9,529	\$ 9,910	\$ 10,307	\$ 10,719
4381 - Materials for Plant Maintenance	\$ 4,729	\$ 4,918	\$ 5,115	\$ 5,319
4400 - Non-Cap Computers & Equipment	\$ 17,295	\$ 17,987	\$ 18,706	\$ 19,455
4700 - Food Services	\$ 179,323	\$ 186,496	\$ 193,956	\$ 201,714
Travel and Conferences				
5200 - Mileage & Travel	\$ 20,432	\$ 21,249	\$ 22,099	\$ 22,983
5210 - Conferences & P.D.	\$ 18,765	\$ 19,516	\$ 20,297	\$ 21,108
Dues and Membership				
5300 - Dues and Membership	\$ 19,760	\$ 20,550	\$ 21,372	\$ 22,227
Insurance				
5400 - General Liability Insurance	\$ 84,311	\$ 87,683	\$ 91,191	\$ 94,838
Utilities and Housekeeping				
5501 - Facility Security	\$ 100,000	\$ -	\$ -	\$ -
5505 - Utilities	\$ 130,000	\$ 135,200	\$ 140,608	\$ 146,232
5515 - Custodial Service	\$ 123,342	\$ 128,276	\$ 133,407	\$ 138,743
Rentals, Leases, Repairs				
5610 - Facility Lease	\$ 700,000	\$ 700,000	\$ 700,000	\$ 700,000
5615 - Building Maintenance	\$ 1,941	\$ 2,018	\$ 2,099	\$ 2,183
5620 - Equipment/Space Rental	\$ 4,252	\$ 4,422	\$ 4,599	\$ 4,783
Professional & Consulting Services				
5803 - Audit Services	\$ 27,558	\$ 28,661	\$ 29,807	\$ 30,999
5805 - District Admin & Oversight	\$ 30,499	\$ 40,790	\$ 46,043	\$ 52,412
5807 - Annual Accreditation	\$ 1,625	\$ 1,690	\$ 1,757	\$ 1,828
5812 - Business Services	\$ 130,000	\$ 130,000	\$ 130,000	\$ 135,200
5815 - Educational Consultants	\$ 69,400	\$ 72,176	\$ 75,063	\$ 78,066
5840 - Banking & Payroll Fees	\$ 19,854	\$ 20,648	\$ 21,474	\$ 22,333
5845 - Legal Expenses	\$ 190,958	\$ 75,000	\$ 78,000	\$ 81,120
5851 - Advertising/Marketing	\$ 57,711	\$ 60,019	\$ 62,420	\$ 64,917
5860 - Fingerprinting/Personnel Fees	\$ 5,566	\$ 5,789	\$ 6,020	\$ 6,261
5866 - Contracted Substitutes	\$ -	\$ -	\$ -	\$ -
5875 - Contracted ASES	\$ 88,240	\$ 91,770	\$ 95,440	\$ 99,258
5876 - Student Assessments	\$ 11,961	\$ 12,439	\$ 12,937	\$ 13,454
5877 - Student Activities & Athletics	\$ 65,982	\$ 68,622	\$ 71,366	\$ 74,221
5879 - Special Education Services	\$ 104,751	\$ 108,941	\$ 113,299	\$ 117,831
5881 - Student Information System	\$ 33,305	\$ 34,637	\$ 36,023	\$ 37,464
5887 - IT Services	\$ -	\$ -	\$ -	\$ -
5899 - Misc. Operating Services	\$ 773	\$ 804	\$ 836	\$ 870
Communications				
5910 - Phone & Internet	\$ 38,846	\$ 30,400	\$ 31,616	\$ 32,880
5920 - Postage	\$ 1,655	\$ 1,721	\$ 1,790	\$ 1,861
Capital Outlay				
6900 - Depreciation	\$ 142,323	\$ 142,323	\$ 128,113	\$ 113,904
7438 - PCSD Interest	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000
7438 - LISC / RDF Interest #1	\$ 864,785	\$ 855,874	\$ 846,499	\$ 836,318
7438 - LISC / RDF Interest #2	\$ 151,161	\$ 177,809	\$ 175,361	\$ 172,711
Inflation Factor	4%	4%	4%	4%

Notes	Employee Name	Title	Object	Restrict	FTE	Sal/Hr	P	Strs/Per	Annual Salary	STRS	PERS	SUI	OASDI	Medicare	WC	H&W	total
										19.10%	27.40%	6.00%	6.20%	1.45%	1.10%		
HS English		HS English	1100		1.00	24	S		73000	13,943.00	-	420.00	-	1,058.50	803.00	31567	120,791.82
Masters Stipend		Masters Stipend	1100		1.00	24	S		1200	229.20	-	-	-	17.40	13.20	0	1,459.80
Math Teacher		Math Teacher	1100		1.00	24	S		86000	16,426.00	-	420.00	-	1,247.00	946.00	8066	113,104.56
Masters Stipend		Masters Stipend	1100				S		1200	229.20	-	-	-	17.40	13.20	0	1,459.80
Teacher		Teacher	1100		1.00	S 24	P		55467	-	15,197.96	420.00	3,438.95	804.27	610.14	6505	82,443.76
Full Time Sub		Full Time Sub	1120	LRBG			S		59000	11,269.00	-	420.00	-	855.50	649.00	8400	80,593.50
Executive Director		Executive Director	1300		1.00	24	S		194334	37,117.81	-	420.00	-	2,817.84	2,137.67	4034	240,861.46
Docutoral Stipend		Docutoral Stipend	1300		1.00		S		1800	343.80	-	-	-	26.10	19.80	0	2,189.70
Ed Specialist		Ed Specialist	1100	SPED	1.00	24	S		66446	12,691.19	-	420.00	-	963.47	730.91	16382	97,633.24
Masters Stipend - Dec.		Masters Stipend - Dec.	1100	SPED	1.00		S		1200	-	-	-	-	17.40	13.20	0	1,230.60
Spanish IEP Translation		Spanish IEP Translation	1100	SPED	1.00		S		3000	-	-	-	-	43.50	33.00		3,076.50
Extra 5 Days		Extra 5 Days	1100	SPED	1.00		S		1678	320.50	-	-	-	24.33	18.46	0	2,041.29
AP Testing Coordinator		AP Testing Coordinator	1100		1.00		S		2500	-	-	-	-	36.25	27.50	0	2,563.75
MS Science		MS Science	1100	GSP	1.00	24	P		55643	-	15,246.14	420.00	3,449.86	806.82	612.07	6000	82,177.74
Food Services		Food Services - Stipends	2400	NSLP	1.00	24	P		10000	-	-	-	-	-	-	0	10,000.00
MS Teacher		MS Teacher	1100	GSP	1.00	24	S		99067	18,921.88	-	420.00	-	1,436.48	1,089.74	15267	136,202.02
Masters Stipend		Masters Stipend	1100		1.00		S		1200	229.20	-	-	-	17.40	13.20	0	1,459.80
PE Teacher		PE Teacher	1100		1.00	24	S		76000	14,516.00	-	420.00	-	1,102.00	836.00	7985	100,859.00
Site Director & Golden Pathways Lead		Site Director & Golden Pathways Leac	2300	GSP			P		126000	-	34,524.00	420.00	7,812.00	1,827.00	1,386.00	15000	186,969.00
Asst. Office Manager		Asst. Office Manager	2400	GSP	1.00	24	P		61900	-	16,960.60	420.00	3,837.80	897.55	680.90	15000	99,696.85
Athletic Director Stipend		Athletic Director Stipend	2400				p		10000	-	-	-	620.00	145.00	110.00	0	10,875.00
Driving Stipend		Driving Stipend	2400				P		5000	-	-	-	310.00	72.50	55.00		5,437.50
Instructional Aide		Instructional Aide	2100	LRBG	1.00	S 24			61000	-	-	420.00	3,782.00	884.50	671.00	0	66,757.50
HS Math		Math Replacement	1100	GSP	1.00	24	S		105000	20,055.00	-	420.00	-	1,522.50	1,155.00	6000	134,152.50
Masters Stipend		Masters Stipend	1100						1200	-	-	-	74.40	17.40	13.20		1,305.00
Art		Art	1100	G	1.00	24	S		69680	13,308.88	-	420.00	-	1,010.36	766.48	8000	93,185.72
Science Fair Stipend		Science Fair Stipend	1100						1000	-	-	-	62.00	14.50	11.00	0	1,087.50
Office Manager		Office Manager	2400		1.00	24	P		70833	-	19,408.33	420.00	4,391.67	1,027.08	779.17	27556	124,415.18
Substitute Stipend		Substitute Stipend	2400				P		2500	-	685.00	-	155.00	36.25	27.50		3,403.75
Counselor		Counselor	2200	GSP	1.00	24	P		66000	-	18,084.00	420.00	4,092.00	957.00	726.00	7542	97,821.12
Masters Stipend		Masters Stipend	2200	GSP	1.00		P		1200	-	328.80	-	74.40	17.40	13.20	0	1,633.80
HS English		HS English	1100		1.00	24			91000	-	-	420.00	5,642.00	1,319.50	1,001.00	0	99,382.50
Ed Specialist		Ed Specialist	1100	SPED	1.00	24	S		107200	20,475.20	-	420.00	-	1,554.40	1,179.20	15000	145,828.80
Admin Credential Stipend		Admin Credential Stipend	1100	SPED					10000	-	SPED	420.00	-	145.00	110.00		10,675.00
Extra 5 Days		Extra 5 Days	1100	SPED			S		2692	514.23	-	-	-	39.04	29.62	0	3,275.20
Acting Principal Stipend		Acting Principal Stipend	1100				S		15000	2,865.00	-	-	-	217.50	165.00		18,247.50
Measure G Staff Bonus Pool		Measure G Staff Bonus Pool	2900		1.00	1	S		48900	-	-	-	-	-	-	0	48,900.00
Head Coaches & Assistant Coaches		Head Coaches & Assistant Coaches	2900		1.00	1	P		80600	-	-	-	4,997.20	1,168.70	886.60	0	87,652.50
Instructional Aide #3 / Driver		Instructional Aide #3 / Driver	2100	CS	1.00	24	P		60000	-	16,440.00	210.00	3,720.00	870.00	660.00	8000	89,900.00
IT		IT	2400		1.00		P		81000	-	22,194.00	-	5,022.00	1,174.50	891.00	15000	125,281.50
Attendance Driver #3		Attendance Driver #3	2100	CS	1.00	24			35400	-	-	420.00	2,194.80	513.30	389.40	0	38,917.50
FTE English + Electives		FTE English + Electives	1100	GSP	1.00	1	S		115000	21,965.00	-	-	-	1,667.50	1,265.00	15000	154,897.50
									2,016,840.99	205,420.08	159,068.83	8,610.00	53,676.08	28,390.14	21,537.35	259,933.61	2,729,846.76

Object Code	Payroll \$\$	
1100	1,041,373.57	
1120	59,000.00	
1200	-	
1300	196,134.09	
1900	-	
CERT	1,296,507.66	
2100	156,400.00	
2200	67,200.00	
2300	126,000.00	
2400	241,233.33	
2900	129,500.00	
CLASS	720,333.33	
TOTAL WAGES	2,016,840.99	2025-26 Salaries
3101-STRS	205,420.08	
3202-PERS	159,068.83	
3313-OASDI	53,676.08	
3323-Medicare	28,390.14	
3403-H&W	285,926.97	10% Health Insurance Increase
3503-SUI	8,610.00	
3603-WC	21,537.35	
3703-OPEB	-	
3903-OEB	-	
EE BEN	762,629.46	

Notes	Employee Name	Title	Object	Restrict	FTE	Sal/Hr	P	Strs/Per	Annual Salary	STRS	PERS	SUI	OASDI	Medicare	WC	H&W	total
										19.10%	26.81%	6.00%	6.20%	1.45%	1.10%		
HS English		HS English	1100		1.00		24	S	72000	13,752.00	-	420.00	-	1,044.00	792.00		119,575.32
Masters Stipend		Masters Stipend	1100		1.00		24	S	1200	229.20	-	-	-	17.40	13.20	0	1,459.80
Math Teacher		Math Teacher	1100		1.00		24	S	85850	16,397.35	-	420.00	-	1,244.83	944.35	8066	112,922.09
Masters Stipend		Masters Stipend	1100					S	1200	229.20	-		-	17.40	13.20	0	1,459.80
Teacher		Teacher	1100		1.00		S 24	P	55467	-	14,870.61	420.00	3,438.93	804.27	610.13	6505	82,116.06
Full Time Sub		Full Time Sub	1120	LRBG					58000	11,078.00	-	420.00	-	841.00	638.00	8400	79,377.00
Executive Director		Executive Director	1300		1.00		24	S	194334	37,117.81	-	420.00	-	2,817.84	2,137.67	4034	240,861.46
Docutoral Stipend		Docutoral Stipend	1300		1.00			S	1800	343.80	-		-	26.10	19.80	0	2,189.70
Ed Specialist		Ed Specialist	1100	SPED	1.00		24	S	65446	12,500.19	-	420.00	-	948.97	719.91	16382	96,416.74
Masters Stipend - Dec.		Masters Stipend - Dec.	1100	SPED	1.00			S	1200	-	-		-	17.40	13.20	0	1,230.60
Spanish IEP Translation		Spanish IEP Translation	1100	SPED	1.00			S	3000	-	-		-	43.50	33.00		3,076.50
Extra 5 Days		Extra 5 Days	1100	SPED	1.00			s	1678	320.50	-		-	24.33	18.46	0	2,041.29
HS History Teacher		HS History Teacher	1100		1.00		24	S	91000	17,381.00	-	420.00	-	1,319.50	1,001.00	7560	118,681.50
Masters Stipend - Dec.		Masters Stipend - Dec.	1100		1.00			s	1200	-	-		-	17.40	13.20	0	1,230.60
AP Testing Coordinator		AP Testing Coordinator	1100		1.00			s	2500	-	-		-	36.25	27.50	0	2,563.75
Athletic Events		Athletic Events	1100		1.00			S	5000		-		-	72.50	55.00		5,127.50
MS Science		MS Science	1100		1.00		24	P	54643	-	14,649.75	420.00	3,387.86	792.32	601.07	6000	80,493.85
Food Services		Food Services	2400	NSLP	1.00		24	P	42000	-	11,260.20	420.00	2,604.00	609.00	462.00	15000	72,355.20
MS Teacher		MS Teacher	1100		1.00		24	S	98067	18,730.88	-	420.00	-	1,421.98	1,078.74	15267	134,985.52
Masters Stipend		Masters Stipend	1100		1.00			s	1200	229.20	-		-	17.40	13.20	0	1,459.80
PE Teacher		PE Teacher	1100		1.00		24	S	75000	14,325.00	-	420.00	-	1,087.50	825.00	7985	99,642.50
Asst. Office Manager		Asst. Office Manager	2400		1		24	P	55900	-	14,986.79	420.00	3,465.80	810.55	614.90	15000	91,198.04
Athletic Director Stipend		Athletic Director Stipend	2400					p	10000	-	-		620.00	145.00	110.00	0	10,875.00
Driving Stipend		Driving Stipend	2400					P	5000	-	-		310.00	72.50	55.00		5,437.50
Instructional Aide		Instructional Aide	2100	LRBG	1		S 24	0	60000	-	-	420.00	3,720.00	870.00	660.00	6000	71,670.00
HS Math		Math - Replacement	1100		1.00		24	S	72000	13,752.00	-	420.00	-	1,044.00	792.00	6000	94,008.00
Masters Stipend		Masters Stipend	1100						1200					17.40	13.20		1,230.60
Art		Art	1100	G	1		24	S	68680	13,117.88	-	420.00	-	995.86	755.48	8000	91,969.22
Science Fair Stipend		Science Fair Stipend	1100					s	1000	-	-		-	14.50	11.00	0	1,025.50
Substitute Stipend		Substitute Stipend	2400					P	2500		670.25		155.00	36.25	27.50		3,389.00
HS Math Replacement		HS Math Replacement	1100		1.00		24	S	65000	12,415.00	-	420.00	-	942.50	715.00	6000	85,492.50
Counselor		Counselor	2200	CSI	1.00		24	P	65000	-	17,426.50	420.00	4,030.00	942.50	715.00	7542	96,076.12
Masters Stipend		Masters Stipend	2200	CSI	1.00			P	1200	-	321.72		74.40	17.40	13.20	0	1,626.72
School Coordinator for Conflict Res.		School Coordinator for Conflict Res.	2200	CSI	1.00			p	5500	-	1,474.55		341.00	79.75	60.50		7,455.80
HS English		HS English	1100		1.00		24		90000	-	-	420.00	5,580.00	1,305.00	990.00	0	98,295.00
Acting Dean		Acting Dean	1100		1.00				5500	-	-		341.00	79.75	60.50		5,981.25
Ed Specialist		Ed Specialist	1100	SPED	1.00		24	S	106200	20,284.20	-	420.00	-	1,539.90	1,168.20	15000	144,612.30
Admin Credential Stipend		Admin Credential Stipend	1100	SPED					10000		-	420.00		145.00	110.00		10,675.00
Extra 5 Days		Extra 5 Days	1100	SPED				s	2692	514.23	-		-	39.04	29.62	0	3,275.20
Acting Principal Stipend		Acting Principal Stipend	1100					S	15000	2,865.00	-		-	217.50	165.00		18,247.50
Measure G Staff Bonus Pool		Measure G Staff Bonus Pool	2900		1.00		1	S	48900	-	-		-	-	-	0	48,900.00
Head Coaches & Assistant Coaches		Head Coaches & Assistant Coaches	2900		1		1	P	80600	-	21,608.86	-	4,997.20	1,168.70	886.60	0	109,261.36
MS History & MS Spanish		MS History & MS Spanish	1100					S	85850	16,397.35	-		-	1,244.83	944.35	7000	111,436.53
Instructional Aide #3 / Driver		Instructional Aide #3 / Driver	2100	CS	1		24	P	48000	-	12,868.80	210.00	2,976.00	696.00	528.00	8000	73,278.80
IT / Community Schools Replacemen		IT / Community Schools Replacemen	2400		1			P	80000	-	21,448.00	-	4,960.00	1,160.00	880.00	15000	123,448.00
Attendance Driver #3		Attendance Driver #3	2100	CS	1.00		24	P	14175	-	3,800.32	420.00	878.85	205.54	155.93	0	19,635.63
Stipends for Camp Baytech		Stipends for Camp Baytech	1100	ELOP	1		1	S	24880	4,752.08	-	-	-	360.76	273.68	0	30,266.52
									1,936,562.33	226,731.86	135,386.35	9,030.00	41,880.04	27,371.10	20,764.29	242,338.45	2,618,033.65

Object Code	Payroll \$\$	
1100	1,233,472.43	
1120	61,480.00	
1200	-	
1300	207,902.14	
1900	-	
CERT	1,502,854.57	
2100	129,505.50	
2200	76,002.00	
2300	-	
2400	207,124.00	
2900	137,270.00	
CLASS	549,901.50	
TOTAL WAGES	2,052,756.07	2025-26 Salaries with 6% Raise
3101-STRS	240,335.77	
3202-PERS	143,509.53	
3313-OASDI	44,392.84	
3323-Medicare	29,013.37	
3403-H&W	266,572.29	10% Health Insurance Increase
3503-SUI	9,571.80	
3603-WC	22,010.14	
3703-OPEB	-	
3903-OEB	-	
EE BEN	755,405.75	

Notes	Employee Name	Title	Object	Restrict	FTE	Sal/Hr	P	Strs/Per	Annual Salary	STRS	PERS	SUI	OASDI	Medicare	WC	H&W	total
										19.10%	26.90%	6.00%	6.20%	1.45%	1.10%		
HS English		HS English	1100		1.00		24	S	72000	13,752.00	-	420.00	-	1,044.00	792.00	31567	119,575.32
Masters Stipend		Masters Stipend	1100		1.00		24	S	1200	229.20	-	-	-	17.40	13.20	0	1,459.80
Sold Prep Stipend		Sold Prep Stipend	1100		1.00		24	S	7200	1,375.20	-	-	-	104.40	79.20	0	8,758.80
Math Teacher		Math Teacher	1100		1.00		24	S	85850	16,397.35	-	420.00	-	1,244.83	944.35	8066	112,922.09
Masters Stipend		Masters Stipend	1100					S	1200	229.20	-	-	-	17.40	13.20	0	1,459.80
Teacher		Teacher	1100		1.00		S 24	P	55467	-	14,920.53	420.00	3,438.93	804.27	610.13	6505	82,165.98
Full Time Sub		Full Time Sub	1120	LRBG					58000	11,078.00	-	420.00	-	841.00	638.00	8400	79,377.00
Executive Director		Executive Director	1300		1.00		24	S	194334	37,117.81	-	420.00	-	2,817.84	2,137.67	4034	240,861.46
Docutoral Stipend		Docutoral Stipend	1300		1.00			S	1800	343.80	-	-	-	26.10	19.80	0	2,189.70
Ed Specialist		Ed Specialist	1100	SPED	1.00		24	S	65446	12,500.19	-	420.00	-	948.97	719.91	16382	96,416.74
Masters Stipend - Dec.		Masters Stipend - Dec.	1100	SPED	1.00			S	1200	-	-	-	-	17.40	13.20	0	1,230.60
Spanish IEP Translation		Spanish IEP Translation	1100	SPED	1.00			S	3000	-	-	-	-	43.50	33.00		3,076.50
Extra 5 Days		Extra 5 Days	1100	SPED	1.00			s	1678	320.50	-	-	-	24.33	18.46	0	2,041.29
HS History Teacher		HS History Teacher	1100		1.00		24	S	91000	17,381.00	-	420.00	-	1,319.50	1,001.00	7560	118,681.50
Masters Stipend - Dec.		Masters Stipend - Dec.	1100		1.00			s	1200	-	-	-	-	17.40	13.20	0	1,230.60
AP Testing Coordinator		AP Testing Coordinator	1100		1.00			s	2500	-	-	-	-	36.25	27.50	0	2,563.75
Athletic Events		Athletic Events	1100		1.00			S	5000	-	-	-	-	72.50	55.00		5,127.50
MS Science		MS Science	1100		1.00		24	P	54643	-	14,698.93	420.00	3,387.86	792.32	601.07	6000	80,543.03
Food Services		Food Services	2400	NSLP	1.00		24	P	42000	-	11,298.00	420.00	2,604.00	609.00	462.00	15000	72,393.00
MS Teacher		MS Teacher	1100		1.00		24	S	98067	18,730.88	-	420.00	-	1,421.98	1,078.74	15267	134,985.52
Masters Stipend		Masters Stipend	1100		1.00			s	1200	229.20	-	-	-	17.40	13.20	0	1,459.80
Longevity Bonus		Longevity Bonus	1100		1.00			s	1000	191.00	-	-	-	14.50	11.00	0	1,216.50
Sold Prep Stipend		Sold Prep Stipend	1100		1.00			s	19613	3,746.18	-	-	-	284.40	215.75	0	23,859.80
Academic Coach		Academic Coach - Pathways	2200					P	55550	-	14,942.95	420.00	3,444.10	805.48	611.05	2485	78,259.02
PE Teacher		PE Teacher	1100		1.00		24	S	75000	14,325.00	-	420.00	-	1,087.50	825.00	7985	99,642.50
Sold Prep Stipend		Sold Prep Stipend	1100					s	16200	3,094.20	-	-	-	234.90	178.20	0	19,707.30
Asst. Office Manager		Asst. Office Manager	2400		1		24	P	55900	-	15,037.10	420.00	3,465.80	810.55	614.90	15000	91,248.35
Athletic Director Stipend		Athletic Director Stipend	2400					p	10000	-	-	-	620.00	145.00	110.00	0	10,875.00
Driving Stipend		Driving Stipend	2400					P	5000	-	-	-	310.00	72.50	55.00		5,437.50
Instructional Aide		Instructional Aide	2100	LRBG	1		S 24	0	60000	-	-	420.00	3,720.00	870.00	660.00	6000	71,670.00
HS Math		Math - Norman Replacement	1100		1.00		24	S	72000	13,752.00	-	420.00	-	1,044.00	792.00	6000	94,008.00
Masters Stipend		Masters Stipend	1100						1200	-	-	-	-	17.40	13.20		1,230.60
Art		Art	1100	G	1		24	S	68680	13,117.88	-	420.00	-	995.86	755.48	8000	91,969.22
Science Fair Stipend		Science Fair Stipend	1100					s	1000	-	-	-	-	14.50	11.00	0	1,025.50
Office Manager		Office Manager	2400		1.00		24	P	84000	-	22,596.00	420.00	5,208.00	1,218.00	924.00	27556	141,921.60
Substitute Stipend		Substitute Stipend	2400					P	2500	-	672.50	-	155.00	36.25	27.50		3,391.25
HS Math Replacement		HS Math Replacement	1100		1.00		24	S	65000	12,415.00	-	420.00	-	942.50	715.00	6000	85,492.50
Counselor		Counselor	2200	CSI	1.00		24	P	65000	-	17,485.00	420.00	4,030.00	942.50	715.00	7542	96,134.62
Masters Stipend		Masters Stipend	2200	CSI	1.00			P	1200	-	322.80	-	74.40	17.40	13.20	0	1,627.80
School Coordinator for Conflict Res.		School Coordinator for Conflict Res.	2200	CSI	1.00			p	5500	-	1,479.50	-	341.00	79.75	60.50		7,460.75
HS English		HS English	1100		1.00		24		90000	-	-	420.00	5,580.00	1,305.00	990.00	0	98,295.00
Acting Dean		Acting Dean	1100		1.00				5500	-	-	-	341.00	79.75	60.50		5,981.25
Ed Specialist		Ed Specialist	1100	SPED	1.00		24	S	106200	20,284.20	-	420.00	-	1,539.90	1,168.20	15000	144,612.30
Admin Credential Stipend		Admin Credential Stipend	1100	SPED					10000	-	-	420.00	-	145.00	110.00		10,675.00
Extra 5 Days		Extra 5 Days	1100	SPED				s	2692	514.23	-	-	-	39.04	29.62	0	3,275.20
Acting Principal Stipend		Acting Principal Stipend	1100					S	15000	2,865.00	-	-	-	217.50	165.00		18,247.50
Measure G Staff Bonus Pool		Measure G Staff Bonus Pool	2900		1.00		1	S	48900	-	-	-	-	-	-	0	48,900.00
Head Coaches & Assistant Coaches		Head Coaches & Assistant Coaches	2900		1		1	P	80600	-	21,681.40	-	4,997.20	1,168.70	886.60	0	109,333.90
MS History & MS Spanish		MS History & MS Spanish	1100					S	85850	16,397.35	-	-	-	1,244.83	944.35	7000	111,436.53
Instructional Aide #3 / Driver		Instructional Aide #3 / Driver	2100	CS	1		24	P	48000	-	12,912.00	210.00	2,976.00	696.00	528.00	8000	73,322.00
IT / Community Schools Replacement		IT / Community Schools Replacement	2400		1			P	80000	-	21,520.00	-	4,960.00	1,160.00	880.00	15000	123,520.00
Attendance Driver #3		Attendance Driver #3	2100	CS	1.00		24	P	14175	-	3,813.08	420.00	878.85	205.54	155.93	0	19,648.39
Stipends for Camp Baytech		Stipends for Camp Baytech	1100	ELOP	1		1	S	24880	4,752.08	-	-	-	360.76	273.68	0	30,266.52
									2,120,125.81	235,138.44	173,379.79	9,870.00	50,532.14	30,032.77	22,783.48	275,383.59	2,892,211.15

Object Code	Payroll \$\$	
1100	1,356,934.33	
1120	65,168.80	
1200	-	
1300	220,376.26	
1900	-	
CERT	1,642,479.39	
2100	137,275.83	
2200	142,978.10	
2300	-	
2400	313,933.84	
2900	145,506.20	
CLASS	739,693.97	
TOTAL WAGES	2,382,173.36	2026-27 Salaries with 6% Raise
3101-STRS	264,201.55	
3202-PERS	194,809.53	
3313-OASDI	56,777.91	
3323-Medicare	33,744.83	
3403-H&W	333,214.15	10% Health Insurance Increase
3503-SUI	11,089.93	
3603-WC	25,599.52	
3703-OPEB	-	
3903-OEB	-	
EE BEN	919,437.41	

Notes	Employee Name	Title	Object	Restrict	FTE	Sal/Hr	P	Strs/Per	Annual Salary	STRS	PERS	SUI	OASDI	Medicare	WC	H&W	total
										19.10%	27.80%	6.00%	6.20%	1.45%	1.10%		
College & Career Pathways Expert		College & Career Pathways Expert	1300	GSP	1	24	S		50000	9,550.00	-	420.00	-	725.00	550.00	7500	68,745.00
HS English		HS English	1100		1.00	24	S		72000	13,752.00	-	420.00	-	1,044.00	792.00	31567	119,575.32
Masters Stipend		Masters Stipend	1100		1.00	24	S		1200	229.20	-	-	-	17.40	13.20	0	1,459.80
Sold Prep Stipend		Sold Prep Stipend	1100		1.00	24	S		7200	1,375.20	-	-	-	104.40	79.20	0	8,758.80
Math Teacher		Math Teacher	1100		1.00	24	S		85850	16,397.35	-	420.00	-	1,244.83	944.35	8066	112,922.09
Masters Stipend		Masters Stipend	1100				S		1200	229.20	-	-	-	17.40	13.20	0	1,459.80
Teacher		Teacher	1100		1.00	S	24	P	55467	-	15,419.73	420.00	3,438.93	804.27	610.13	6505	82,665.18
Full Time Sub		Full Time Sub	1120	LRBG					58000	11,078.00	-	420.00	-	841.00	638.00	8400	79,377.00
TOSA		TOSA	1100		1.00	24	S		90900	17,361.90	-	420.00	-	1,318.05	999.90	6739	117,739.03
Executive Director		Executive Director	1300		1.00	24	S		194334	37,117.81	-	420.00	-	2,817.84	2,137.67	4034	240,861.46
Docutoral Stipend		Docutoral Stipend	1300		1.00		S		1800	343.80	-	-	-	26.10	19.80	0	2,189.70
Ed Specialist		Ed Specialist	1100	SPED	1.00	24	S		65446	12,500.19	-	420.00	-	948.97	719.91	16382	96,416.74
Masters Stipend - Dec.		Masters Stipend - Dec.	1100	SPED	1.00		S		1200	-	-	-	-	17.40	13.20	0	1,230.60
Spanish IEP Translation		Spanish IEP Translation	1100	SPED	1.00		S		3000	-	-	-	-	43.50	33.00		3,076.50
Extra 5 Days		Extra 5 Days	1100	SPED	1.00		s		1678	320.50	-	-	-	24.33	18.46	0	2,041.29
HS History Teacher		HS History Teacher	1100		1.00	24	S		91000	17,381.00	-	420.00	-	1,319.50	1,001.00	7560	118,681.50
Masters Stipend - Dec.		Masters Stipend - Dec.	1100		1.00		s		1200	-	-	-	-	17.40	13.20	0	1,230.60
AP Testing Coordinator		AP Testing Coordinator	1100		1.00		s		2500	-	-	-	-	36.25	27.50	0	2,563.75
Athletic Events		Athletic Events	1100		1.00		S		5000	-	-	-	-	72.50	55.00		5,127.50
MS Science		MS Science	1100		1.00	24	P		54643	-	15,190.71	420.00	3,387.86	792.32	601.07	6000	81,034.81
Food Services		Food Services	2400	NSLP	1.00	24	P		42000	-	11,676.00	420.00	2,604.00	609.00	462.00	15000	72,771.00
MS Teacher		MS Teacher	1100		1.00	24	S		98067	18,730.88	-	420.00	-	1,421.98	1,078.74	15267	134,985.52
Masters Stipend		Masters Stipend	1100		1.00		s		1200	229.20	-	-	-	17.40	13.20	0	1,459.80
Longevity Bonus		Longevity Bonus	1100		1.00		s		1000	191.00	-	-	-	14.50	11.00	0	1,216.50
Sold Prep Stipend		Sold Prep Stipend	1100		1.00		s		19613	3,746.18	-	-	-	284.40	215.75	0	23,859.80
Academic Coach		Academic Coach - Pathways	2200				P		55550	-	15,442.90	420.00	3,444.10	805.48	611.05	2485	78,758.97
PE Teacher		PE Teacher	1100		1.00	24	S		75000	14,325.00	-	420.00	-	1,087.50	825.00	7985	99,842.50
Sold Prep Stipend		Sold Prep Stipend	1100				s		16200	3,094.20	-	-	-	234.90	178.20	0	19,707.30
Site Director & Golden Pathways Lead		Site Director & Golden Pathways Lead	2300	GSP			S		130000	24,830.00	-	420.00	-	1,885.00	1,430.00	15000	173,565.00
Asst. Office Manager		Asst. Office Manager	2400		1	24	P		55900	-	15,540.20	420.00	3,465.80	810.55	614.90	15000	91,751.45
Athletic Director Stipend		Athletic Director Stipend	2400				p		10000	-	-	-	620.00	145.00	110.00	0	10,875.00
Driving Stipend		Driving Stipend	2400				P		5000	-	-	-	310.00	72.50	55.00		5,437.50
Instructional Aide		Instructional Aide	2100	LRBG	1	S	24	0	60000	-	-	420.00	3,720.00	870.00	660.00	6000	71,670.00
HS Math		Math - Norman Replacement	1100		1.00	24	S		72000	13,752.00	-	420.00	-	1,044.00	792.00	6000	94,008.00
Masters Stipend		Masters Stipend	1100						1200	-	-	-	-	17.40	13.20		1,230.60
Art		Art	1100	G	1	24	S		68680	13,117.88	-	420.00	-	995.86	755.48	8000	91,969.22
Science Fair Stipend		Science Fair Stipend	1100				s		1000	-	-	-	-	14.50	11.00	0	1,025.50
Office Manager		Office Manager	2400		1.00	24	P		84000	-	23,352.00	420.00	5,208.00	1,218.00	924.00	27556	142,677.60
Substitute Stipend		Substitute Stipend	2400				P		2500	-	695.00	-	155.00	36.25	27.50		3,413.75
HS Math Replacement		HS Math Replacement	1100		1.00	24	S		65000	12,415.00	-	420.00	-	942.50	715.00	6000	85,492.50
Counselor		Counselor	2200	CSI	1.00	24	P		65000	-	18,070.00	420.00	4,030.00	942.50	715.00	7542	96,719.62
Masters Stipend		Masters Stipend	2200	CSI	1.00		P		1200	-	333.60	-	74.40	17.40	13.20	0	1,638.60
School Coordinator for Conflict Res.		School Coordinator for Conflict Res.	2200	CSI	1.00		p		5500	-	1,529.00	-	341.00	79.75	60.50		7,510.25
HS English		HS English	1100		1.00	24			90000	-	-	420.00	5,580.00	1,305.00	990.00	0	98,295.00
Acting Dean		Acting Dean	1100		1.00				5500	-	-	-	341.00	79.75	60.50		5,981.25
Ed Specialist		Ed Specialist	1100	SPED	1.00	24	S		106200	20,284.20	-	420.00	-	1,539.90	1,168.20	15000	144,612.30
Admin Credential Stipend		Admin Credential Stipend	1100	SPED					10000	-	-	420.00	-	145.00	110.00		10,675.00
Extra 5 Days		Extra 5 Days	1100	SPED			s		2692	514.23	-	-	-	39.04	29.62	0	3,275.20
Acting Principal Stipend		Acting Principal Stipend	1100				S		15000	2,865.00	-	-	-	217.50	165.00		18,247.50
Measure G Staff Bonus Pool		Measure G Staff Bonus Pool	2900		1.00	1	S		48900	-	-	-	-	-	-	0	48,900.00
Head Coaches & Assistant Coaches		Head Coaches & Assistant Coaches	2900		1	1	P		80600	-	22,406.80	-	4,997.20	1,168.70	886.60	0	110,059.30
MS History & MS Spanish		MS History & MS Spanish	1100				S		85850	16,397.35	-	-	-	1,244.83	944.35	7000	111,436.53
Instructional Aide #3 / Driver		Instructional Aide #3 / Driver	2100	CS	1	24	P		48000	-	13,344.00	210.00	2,976.00	696.00	528.00	8000	73,754.00
IT / Community Schools Replacement		IT / Community Schools Replacement	2400		1		P		80000	-	22,240.00	-	4,960.00	1,160.00	880.00	15000	124,240.00
Attendance Driver #3		Attendance Driver #3	2100	CS	1.00	24	P		14175	-	3,940.65	420.00	878.85	205.54	155.93	0	19,775.96
Stipends for Camp Baytech		Stipends for Camp Baytech	1100	ELOP	1	1	S		24880	4,752.08	-	-	-	360.76	273.68	0	30,266.52
									2,391,025.81	286,880.34	179,180.60	11,130.00	50,532.14	33,960.82	25,763.38	307,546.69	3,258,060.99

Object Code	Payroll \$\$	
1100	1,546,613.74	
1120	69,078.93	
1200	-	
1300	293,149.64	
1900	-	
CERT	1,908,842.31	
2100	145,512.38	
2200	151,556.79	
2300	154,832.08	
2400	332,769.87	
2900	154,943.51	
CLASS	939,614.63	
TOTAL WAGES	2,848,456.94	2027-28 Salaries with 6% Raise
3101-STRS	341,679.07	
3202-PERS	213,406.96	
3313-OASDI	60,184.59	
3323-Medicare	40,447.89	
3403-H&W	409,344.64	10% Health Insurance Increase
3503-SUI	13,256.01	
3603-WC	30,684.60	
3703-OPEB	-	
3903-OEB	-	
EE BEN	1,109,003.76	

LCFF Calculator Caveats

v.26.2

8/1/2025

Every effort was made to make the calculator as accurate as possible. However, because the calculator is based on estimates and assumptions, actual Local Control Funding Formula (LCFF) funding may differ from the amounts generated by the calculator. In some cases, LEA-specific and unique complexities that exist for a small percentage of local educational agencies (LEAs) may result in errors. Every unique situation is not modeled in the calculator, and **the calculator may not be useful for all LEAs.**

The following bullets highlight these assumptions, and some of the unique situations and known issues that could be identified.

General

The calculator is based on the LCFF statute as currently written, unless otherwise noted in these caveats. In some cases there may be differences in rounding +/- \$1.

The calculator includes cost of living adjustments (COLA) and if applicable proration factors as estimated by the Department of Finance (DOF).

The calculator prepopulates with certified data provided by the California Department of Education (CDE) for the calculation of principal apportionment. Users should independently verify prefilled data, and should make adjustments as needed if revisions have been filed.

The Education Protection Account (EPA) proportionate share percentage is based on estimates released by the CDE that may not yet be finalized. Therefore, the percentage may change from what is shown in the calculator through final calculation in February of the following fiscal year.

EPA revenue in the 2021-22 fiscal year increased to an unprecedented level of funding which necessitated changes to the calculation. Pursuant to Section 112 of AB 181 (Chapter 52, Statutes of 2022), the 2012-13 Revenue Limit rates for school districts and charter schools were adjusted to reflect statutory COLA increases from 2013-14 through 2021-22. These rates will continue to receive COLA adjustments moving forward.

NEW
2024-25

On the Data Entry tab, there are three new columns that include an additional three years of historical data for local educational agencies. These columns do not create calculations for these years, but may impact the three prior year calculations (PY3, PY2). Districts can use these to enter in audit adjustments or other necessary adjustments from reorganizations or mergers to their attendance, enrollment, unduplicated pupil counts, or charter shift increases or decreases.

Charter School Calculations

The calculator is not designed to directly calculate budget estimates for all-charter school districts because of the unique options selected at the time the district converted. It is recommended all-charter school districts contact the CDE to determine the best method for estimating LCFF revenues.

Charter schools that are funded under different funding methodologies due to their pupil population are not included as a single scenario within the calculator. These schools are mainly those authorized by a county board of education.

The calculator is designed for a district to calculate the in lieu taxes and, as such, charter schools should contact their sponsoring authority for in lieu tax amounts to ensure accuracy.

The calculator **does not** take into account the following:

- District reorganizations that include a charter school(s) newly authorized by one or more districts affected by the reorganization.
- Charter schools that operated in the prior year but have been reauthorized by a different agency in the current year and have not been certified within the PASE system.

NEW
2025-26

- The LCFF fire recovery protections for charter schools included in Education Code 46392(g). For specified charter schools that were damaged, destroyed, or directly impacted as a result of a state of emergency that was declared by the Governor in January 2025.

If any of these situations apply, we recommend working with the CDE and FCMAT to determine if the calculator can be adapted.

School District Calculations

2019-20 certified ADA was adjusted after the R3 certification cycle for school districts that were the sponsoring LEA of a charter school that discontinued operation by the end of 2019-20. This ADA adjustment was only made to accommodate an accurate calculation of the three prior-year average (PY1 2021-22, PY2 2020-21, PY3 2019-20) commencing with the 2022-23 fiscal year.

For districts with **necessary small schools** (NSS), the calculator models different combinations of NSS and regular ADA to determine the overall maximum funding available. Districts with necessary small schools should refer to the Instructions tab. Districts are encouraged to independently select their funding options and evaluate the results to determine which funding method they will elect to follow.

The calculator does not take into account the following funding adjustments for **basic aid school districts**:

Basic Aid Choice

Basic Aid Court-Ordered Voluntary Pupil Transfer

Basic Aid Open Enrollment

Basic Aid Supplement Charter School Adjustment

NEW
2025-26

The calculator does not include the LCFF fire recovery protections for LEAs included in the 2025-26 Education Trailer Bill. A basic aid school district in Los Angeles County that loses local property tax revenue due to the Eaton and Palisades fires in January 2025 will be reimbursed from the state General Fund for losses in the 2024-25 and 2025-26 fiscal years. The reimbursement will follow a schedule submitted by the county and distributed by the state controller no later than September 30, 2025.

NEW
2025-26

The calculator accounts for the impact of district reorganizations that have been certified by the CDE via the PASE system to support more accurate projections. **Historical year projections may not align with CDE exhibits for those years.** To reconcile historical year calculations to CDE's LCFF Calculation exhibits, manual adjustments must be made to the ADA section for those years in the data entry tab. If needed, FCMAT recommends working with its team to align the historical year calculations with CDE's LCFF Calculation exhibit.

LCFF Calculator Navigation

v.26.2

8/1/2025

Structure:

- 1 The LCFF Calculator structure has been built to maintain a standard eight-year structure that includes two historical years, one current year and five projection years.
- 2 The Data Entry tab was designed to cluster data entry sections by projection type (charter school or school district). Charter school data entry sections are intentionally placed at the top of the page due to the limited amount of data required to complete a projection.
- 3 The workbook contains conditional formatting to guide users through data entry. Once a projection type is identified and all basic questions are answered, only the highlighted sections require data entry; all remaining sections not applicable to the projection will remain grayed out. **No data should be entered in sections that are not highlighted.**

Projection Type Not Identified	Charter School Projection	School District Projection
	Data Entry Sections	Data Entry Sections

- 4 A separate calculation must be prepared for each LEA, either district or charter school.
- 5 Version Names will reflect the last two digits of the current projection year, followed by ".1" or ".2". If additional updates are needed, letter suffixes such as ".1a" or ".2b" will be used.
 - version.1 includes prepopulated PY1-PY3 data from the CDE's P-1 Certification.
 - version.2 includes prepopulated PY1-PY3 data from the CDE's P-2 Certification.For example, for the 2025-26 projection year, version **v26.1** includes P-1 certification data and version **26.2** includes P-2 certification data.

NEW IN 2025-26

Data entry cells: prepopulated with the most current certified data; all data entry cells are unlocked for user edit. Prepopulated data cannot be restored after user override.

Tab Navigation Key:

Information tabs: provide important projection information and should be reviewed with each update.

Data Entry tab: single data entry tab for ALL LCFF calculations. Sections to be completed are identified through highlighting upon entry of CDS code and responses to required questions.

Primary calculation results tabs: provide calculations and results summaries only. **No data is entered on these tabs.**

Secondary support calculation tabs: provide details of supporting calculations for components that do not apply to all LEA calculations. **No data is entered on these tabs.**

User editable tabs: preformatted graphs and blank worksheet tabs.

Instructions:

- 1 **Review Caveats:** Important details that may affect LEA calculations are noted in this tab. **This tab should be reviewed with each update.**
- 2 **Data Entry tab:** Data for all calculation types is entered into the Data Entry tab.
 - Start a calculation by entering the five-digit code for a school district calculation or seven-digit school code for a charter school calculation. Once the LEA code is entered, the LEA type (district or charter) will be identified and the applicable data entry sections will be highlighted for completion.
 - New charter schools that do not yet have a CDS code should select "Yes" from the drop-down list following the question below the CDS code box.

Section (1) Universal Assumptions: Prepopulated assumptions are based on the most current data released by the Department of Finance and the California Department of Education. COLA and EPA assumptions should be reviewed and updated to match percentage updates published after the version release.

NEW IN 2025-26

- **EPA Miscellaneous Adjustments (P-2 Certification only) - cell L23:** For LEAs that need to update the version.1 (spring release) of the LCFF calculator with P-2 certification data before FCMAT publishes its version.2 (summer release), the row titled "EPA Miscellaneous Adjustments (P-2 Certification only)" has been added in the PY1 column, cell L23. LEAs should enter data in this field **only in late June, after the California Department of Education publishes the P-2 certification data and before FCMAT releases the version.2 LCFF calculator.** This field is only open in the version.1 of the calculator. An EPA miscellaneous adjustment is calculated once at P-2 and reported on the CDE's P-2 Education Protection Account exhibit, line D-2. This EPA miscellaneous adjustment offsets LCFF State Aid (object 8011).

Section (2) Charter School Data Elements Required to Calculate the LCFF: Enter charter school data elements in this section of the Data Entry tab **ONLY**; do not enter data in sections that are grayed out.

Section (3) School District Data Elements Required to Calculate the LCFF: Enter school district data elements in this section of the Data Entry tab **ONLY**; do not enter data in sections that are grayed out.

- **In Lieu of Taxes:** School districts that are the sponsoring LEA for a charter school or are otherwise required to transfer property taxes to a charter school should answer "YES" to the applicable question in this section, then complete section (5) School District In-Lieu of Property Tax Calculation for Charter Schools.
- **Necessary Small Schools:** School districts that have necessary small schools should answer "YES" to the applicable question in this section, then complete section (4) Necessary Small Schools ADA.
- **TK Add-on Funding:** ADA for TK students must be entered in this section for the add-on to calculate. TK ADA should also be included in the ADA section to properly calculate the Base, Supplemental and Concentration grants.
- **Charter Shift ADA:** Prior year ADA used in the determination of school district funding calculations is based on the greater of current year, prior year and, beginning with 2022-23 fiscal year, three-prior year average. The prior year ADA must be adjusted by the net ADA of students who "shifted" between district schools and district sponsored charter schools. Sponsoring school districts should enter the total prior year ADA by grade span of those students who attended district sponsored charter schools in the prior year and returned to attend district schools in the current year in the first section. Total prior year ADA by grade span for students who attended district schools in the prior year, then left to attend a district sponsored charter school should be entered in the second section.

Section (4) Necessary Small Schools ADA: School districts that have necessary small schools must complete section (4) on the Data Entry tab. **Prior year data must be entered for each year including historical years, even when the school is funded under LCFF.** If "Enter SCHL LCFF ADA" or "Enter SCHL FTE" is in any of the cells in the NSS ADA/FTE section, school districts should enter in the ADA/FTE for the school, and select funding method, so the calculator can accurately project funding.

NEW IN 2024-25

- **NSS Supporting Calculations:** details related to NSS funding determination are located in the NSS Calculation tabs.

Section (5) In-Lieu of Property Tax Calculation for Charter Schools: School districts required to transfer in-lieu taxes to charter schools should select "Yes" from the drop-down list in section (3), then complete either section (a) or (b).

- Section (a): To be completed only by districts that use an alternative rate for in-lieu tax transfers or calculates the in-lieu transfers outside of this tool. Carefully review and follow the instructions located in the In-lieu tax section.
- Section (b): To be completed by districts that follow the traditional allocation of funding for in-lieu tax transfers. The tool has been designed to support basic aid district calculations, which require charter school ADA to be entered by grade span. Non basic aid districts can enter the total charter school ADA for each school in any single grade span, it is not necessary to enter ADA by grade span or separately for each charter school. Consolidating all charter school ADA into a single section will calculate a similar result.
- **In-Lieu of Property Taxes Results:** The supporting calculations and in-lieu of property tax transfer amounts for each charter school are located in the District In-Lieu Taxes tab.

3 **Review LCFF Calculation and EPA Results:** Detailed calculations and results can be viewed on the Calculator, EPA and Summary tabs. No data entry is required on these tabs.

4 **Supporting Calculations:** details related to NSS funding determination and in-lieu tax transfer amounts for each charter school are located in the NSS Calculation and District In-Lieu Taxes tabs.

Resources:

FCMAT LCFF help desk and calculator updates:

www.fcmat.org/lcff

CDE PASE exhibits:

www.cde.ca.gov/fg/aa/pa/exhibitguides.asp

CDE Exhibit Guide:

www.cde.ca.gov/fg/aa/pa/exhibitguides.asp

CDE Funding Rates and Information:

www.cde.ca.gov/fg/aa/pa/lcffcola.asp

Additional columns are hidden to the right and available for optional use. For tips click on microsoft support link: [how to hide/unhide rows or columns](#)

Before entering data in the PY1 field (cell L23) refer to the instructions Tab, row 25.

Source: Charter School LCFF Calculation Exhibit

District ADA funded on current year Annual

USER NOTES

CPE operations funded on current year

10

LCFF CALCULATOR

100000

2 digit District code or 7 digit School code (from the CDS code)

NO

Is this calculation for a new charter school? (select from drop down list)

Charter

Projection Type

10/1/2025

Projection Date

LEA: Bay Area Technology

Projection Title: Bay Area Technology 2025-26 Charter Petition LCFF Calculator

Created by: Cary Casanah

Email: caru@bayareatech.org

Phone: 415-367-3300

Bay Area Technology (100906)

DATA ONLY - NO CALCULATIONS

2019-20

2020-21

2021-22

2022-23

2023-24

2024-25

2025-26

2026-27

2027-28

2028-29

2029-30

(b) IN-LIU TAX CALCULATION BY CHARTER SCHOOL (Note: Charters MUST be numbered to bring results into the District In-Lieu Taxes tab)

Enter the name and ADA for each charter school. Basic Aid districts are required to transfer in-lieu taxes based on grade open funding rates. To reduce data entry, non-basic aid districts can enter the total ADA for each year into a single grade open.

1

Charter Name

Charter ADA by grade open

Grades K-3

Grades 4-6

Grades 7-8

Grades 9-12

Total ADA

2

Charter Name

Charter ADA by grade open

Grades K-3

Grades 4-6

Grades 7-8

Grades 9-12

Total ADA

3

Charter Name

Charter ADA by grade open

Grades K-3

Grades 4-6

Grades 7-8

Grades 9-12

Total ADA

4

Charter Name

Charter ADA by grade open

Grades K-3

Grades 4-6

Grades 7-8

Grades 9-12

Total ADA

5

Charter Name

Charter ADA by grade open

Grades K-3

Grades 4-6

Grades 7-8

Grades 9-12

Total ADA

6

Charter Name

Charter ADA by grade open

Grades K-3

Grades 4-6

Grades 7-8

Grades 9-12

Total ADA

7

Charter Name

Charter ADA by grade open

Grades K-3

Grades 4-6

Grades 7-8

Grades 9-12

Total ADA

8

Charter Name

Charter ADA by grade open

Grades K-3

Grades 4-6

Grades 7-8

Grades 9-12

Total ADA

9

Charter Name

Charter ADA by grade open

Grades K-3

Grades 4-6

Grades 7-8

Grades 9-12

Total ADA

10

Charter Name

Charter ADA by grade open

Grades K-3

Grades 4-6

Grades 7-8

Grades 9-12

Total ADA

11

Charter Name

Charter ADA by grade open

Grades K-3

Grades 4-6

Grades 7-8

Grades 9-12

Total ADA

12

Charter Name

Charter ADA by grade open

Grades K-3

Grades 4-6

Grades 7-8

Grades 9-12

Total ADA

13

Charter Name

Charter ADA by grade open

Grades K-3

USER NOTES

Additional questions and answers to the LCFF calculator are available in the LCFF calculator user manual. See the LCFF calculator user manual.

Bay Area Technology

LCFF CALCULATOR

108906

ND

Charter

10/1/2025

3 digit District code or 7 digit School code (from the CDS code)

(is this calculation for a new charter school? (select from drop down list))

Projection Type

Projection Date

LEA: Bay Area Technology

Projection Title: Bay Area Technology 2025-26 Charter Petition LCFF Calculator

Created by: Cary Casanah

Email: caru@bayareatech.org

Phone: 415-767-3369

USER NOTES

Additional questions and answers to LCFF, state, and federal law questions, and questions on the LCFF calculator, are available on the LCFF calculator help page.

[View LCFF calculator help page](#)

DATA ONLY - NO CALCULATIONS

2019-20

2020-21

2021-22

2022-23

2023-24

2024-25

2025-26

2026-27

2027-28

2028-29

2029-30

Bay Area Technology (108906)

Grades 6-6

Grades 7-8

Grades 9-12

Total ADA

14

Charter Name

Charter ADA by grade open

Grades 6-3

Grades 4-6

Grades 7-8

Grades 9-12

Total ADA

15

Charter Name

Charter ADA by grade open

Grades 6-3

Grades 4-6

Grades 7-8

Grades 9-12

Total ADA

16

Charter Name

Charter ADA by grade open

Grades 6-3

Grades 4-6

Grades 7-8

Grades 9-12

Total ADA

17

Charter Name

Charter ADA by grade open

Grades 6-3

Grades 4-6

Grades 7-8

Grades 9-12

Total ADA

18

Charter Name

Charter ADA by grade open

Grades 6-3

Grades 4-6

Grades 7-8

Grades 9-12

Total ADA

19

Charter Name

Charter ADA by grade open

Grades 6-3

Grades 4-6

Grades 7-8

Grades 9-12

Total ADA

20

Charter Name

Charter ADA by grade open

Grades 6-3

Grades 4-6

Grades 7-8

Grades 9-12

Total ADA

21

Charter Name

Charter ADA by grade open

Grades 6-3

Grades 4-6

Grades 7-8

Grades 9-12

Total ADA

22

Charter Name

Charter ADA by grade open

Grades 6-3

Grades 4-6

Grades 7-8

Grades 9-12

Total ADA

23

Charter Name

Charter ADA by grade open

Grades 6-3

Grades 4-6

Grades 7-8

Grades 9-12

Total ADA

24

Charter Name

Charter ADA by grade open

Grades 6-3

Grades 4-6

Grades 7-8

Grades 9-12

Total ADA

25

Charter Name

Charter ADA by grade open

Grades 6-3

Grades 4-6

Grades 7-8

Grades 9-12

Total ADA

26

Charter Name

Charter ADA by grade open

LCFF CALCULATOR

100000

2 digit District code or 7 digit School code (from the CDS code)

NO

Is this calculation for a new charter school? (select from drop down list)

Charter

Projection Type

10/1/2025

Projection Date

SEA Bay Area Technology

Projection Title: Bay Area Technology 2025-26 Charter Petition LCFF Calculator

Created by: Cary Casanah

Email: cary@bayareatech.org

Phone: 415-767-3300

USER NOTES

Additional questions and answers related to LCFF and the LCFF calculator are provided in the LCFF calculator user guide.

<https://www.bayareatech.org/charter>

DATA ONLY - NO CALCULATIONS											
Bay Area Technology (100006)											
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
	Grades K-3										
	Grades 4-6										
	Grades 7-8										
	Grades 9-12										
	Total ADA										
27	Charter Name										
	Charter ADA by grade open										
	Grades K-3										
	Grades 4-6										
	Grades 7-8										
28	Charter Name										
	Charter ADA by grade open										
	Grades K-3										
	Grades 4-6										
	Grades 7-8										
29	Charter Name										
	Charter ADA by grade open										
	Grades K-3										
	Grades 4-6										
	Grades 7-8										
30	Charter Name										
	Charter ADA by grade open										
	Grades K-3										
	Grades 4-6										
	Grades 7-8										
31	Charter Name										
	Charter ADA by grade open										
	Grades K-3										
	Grades 4-6										
	Grades 7-8										
32	Charter Name										
	Charter ADA by grade open										
	Grades K-3										
	Grades 4-6										
	Grades 7-8										
33	Charter Name										
	Charter ADA by grade open										
	Grades K-3										
	Grades 4-6										
	Grades 7-8										
34	Charter Name										
	Charter ADA by grade open										
	Grades K-3										
	Grades 4-6										
	Grades 7-8										
35	Charter Name										
	Charter ADA by grade open										
	Grades K-3										
	Grades 4-6										
	Grades 7-8										
36	Charter Name										
	Charter ADA by grade open										
	Grades K-3										
	Grades 4-6										
	Grades 7-8										
37	Charter Name										
	Charter ADA by grade open										
	Grades K-3										
	Grades 4-6										
	Grades 7-8										
38	Charter Name										
	Charter ADA by grade open										
	Grades K-3										
	Grades 4-6										
	Grades 7-8										
39	Charter Name										
	Charter ADA by grade open										
	Grades K-3										
	Grades 4-6										
	Grades 7-8										

USER NOTES

www.cde.ca.gov/lschools/index.asp

Additional columns are hidden to the right and available for optional use. For tips click on [microsoft support link](#) [how to hide/unhide rows or columns](#)

[illegible]

Bay Area Technology (106906) - Bay Area Technology 2025-26 Charter Petition LCFF Calculator								
10/1/2025								
DETAILED ADA CALCULATION	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
Third Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)	2019-20 ADA	2020-21 ADA	2021-22 ADA	2022-23 ADA	2023-24 ADA	2024-25 ADA	2025-26 ADA	2026-27 ADA
Grades TK-3	-	-	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-	-	-
LCFF Subtotal	-	-	-	-	-	-	-	-
NSS	-	-	-	-	-	-	-	-
Combined Subtotal	-	-	-	-	-	-	-	-
Second Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)	2020-21 ADA	2021-22 ADA	2022-23 ADA	2023-24 ADA	2024-25 ADA	2025-26 ADA	2026-27 ADA	2027-28 ADA
Grades TK-3	-	-	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-	-	-
LCFF Subtotal	-	-	-	-	-	-	-	-
NSS	-	-	-	-	-	-	-	-
Combined Subtotal	-	-	-	-	-	-	-	-
Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)	2021-22 ADA	2022-23 ADA	2023-24 ADA	2024-25 ADA	2025-26 ADA	2026-27 ADA	2027-28 ADA	2028-29 ADA
Grades TK-3	-	-	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-	-	-
LCFF Subtotal	-	-	-	-	-	-	-	-
NSS	-	-	-	-	-	-	-	-
Combined Subtotal	-	-	-	-	-	-	-	-
Net Adjustment to Prior Year ADA for Charter Shift								
Second Prior Year Net increase/(decrease) to prior year ADA due to Charter School Shift	-	-	-	-	-	-	-	-
Prior Year Net increase/(decrease) to prior year ADA due to Charter School Shift	-	-	-	-	-	-	-	-
Second prior year charter school shift percentage								
Prior year charter school shift percentage		0%	0%	0%	0%	0%	0%	0%
Prior 3-Year Average ADA (if charter shift percentage > .50%, adjusted for +/- current year charter shift) - Effective beginning in 2022-23								
Grades TK-3	-	-	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-	-	-
LCFF Subtotal	-	-	-	-	-	-	-	-
NSS	-	-	-	-	-	-	-	-
Combined Subtotal	-	-	-	-	-	-	-	-
Current Year Charter Shift ADA for the Hold Harmless and 3-prior year average	-	-	-	-	-	-	-	-
Current Year ADA								
Grades TK-3	-	-	-	-	-	-	-	-
Grades 4-6	43.14	22.72	15.89	20.11	37.20	37.20	41.85	41.85
Grades 7-8	97.14	92.30	64.89	40.87	60.45	74.40	83.70	83.70
Grades 9-12	162.22	167.80	139.48	126.88	148.80	158.10	172.05	172.05
LCFF Subtotal	302.50	282.82	220.26	187.86	246.45	269.70	297.60	297.60
NSS	-	-	-	-	-	-	-	-
Combined Subtotal	302.50	282.82	220.26	187.86	246.45	269.70	297.60	297.60
Change in LCFF ADA (excludes NSS ADA)	302.50	282.82	220.26	187.86	246.45	269.70	297.60	297.60
	Increase	Increase	Increase	Increase	Increase	Increase	Increase	Increase
Funded LCFF ADA (greater of current year, prior year or 3-prior year average)								
Grades TK-3	-	-	-	-	-	-	-	-
Grades 4-6	43.14	22.72	15.89	20.11	37.20	37.20	41.85	41.85
Grades 7-8	97.14	92.30	64.89	40.87	60.45	74.40	83.70	83.70
Grades 9-12	162.22	167.80	139.48	126.88	148.80	158.10	172.05	172.05
Subtotal	302.50	282.82	220.26	187.86	246.45	269.70	297.60	297.60
	Current Year	Current Year	Current Year	Current Year	Current Year	Current Year	Current Year	Current Year
Funded NSS ADA								
Grades TK-3	-	-	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
NPS, CDS, & COE Operated								
Grades TK-3	-	-	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
ACTUAL ADA (Current Year Only)								
Grades TK-3	-	-	-	-	-	-	-	-
Grades 4-6	43.14	22.72	15.89	20.11	37.20	37.20	41.85	41.85
Grades 7-8	97.14	92.30	64.89	40.87	60.45	74.40	83.70	83.70
Grades 9-12	162.22	167.80	139.48	126.88	148.80	158.10	172.05	172.05
Total Actual ADA	302.50	282.82	220.26	187.86	246.45	269.70	297.60	297.60
TOTAL FUNDED ADA, LCFF & NSS								
Grades TK-3	-	-	-	-	-	-	-	-
Grades 4-6	43.14	22.72	15.89	20.11	37.20	37.20	41.85	41.85
Grades 7-8	97.14	92.30	64.89	40.87	60.45	74.40	83.70	83.70
Grades 9-12	162.22	167.80	139.48	126.88	148.80	158.10	172.05	172.05
Total Funded ADA	302.50	282.82	220.26	187.86	246.45	269.70	297.60	297.60
Funded Difference (Funded ADA less Actual ADA)								
FUNDED ADA for the Transitional Kindergarten Add-on								
Current Year TK ADA	-	-	-	-	-	-	-	-

User Notes

Additional columns are hidden to the right and available for optional use. For files click on the icon in the top right corner of the spreadsheet.

*See NSS Calculation tab for Funding Basis (based on CY, PY, or 3 PY Average)

EDUCATION PROTECTION ACCOUNT

USER NOTES

Additional columns are hidden to the right and available for optional use. For more click on microsoft support links.

	CDE P-2 Certification* 2022-23	Calculated* 2022-23	CDE P-2 Certification* 2023-24	Calculated* 2023-24	CDE P-2 Certification 2024-25	Calculated* 2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
EDUCATION PROTECTION ACCOUNT (EPA) MINIMUM ENTITLEMENT											
A-1 Total ADA for EPA Minimum	305.14	302.50	282.82	282.82	220.26	220.26	187.86	246.45	269.70	297.60	297.60
A-2 Minimum Funding per ADA	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200
A-3 EPA Minimum Funding (A-1 * A-2)	\$ 61,028	\$ 60,500	\$ 56,564	\$ 56,564	\$ 44,052	\$ 44,052	\$ 37,572	\$ 49,290	\$ 53,940	\$ 59,520	\$ 59,520
EPA PROPORTIONATE SHARE CAP											
B-7 2012-13 Deficit Base Rate/Charter Rate (adjusted for COLA eff. 21/22)		\$ 7,130.48		\$ 7,716.61	\$ 7,799.18	\$ 7,799.18	\$ 7,978.56	\$ 8,219.51	\$ 8,500.62	\$ 8,781.99	\$ 9,067
B-8 Current Year Funded ADA, excluding NSS		302.50		282.82	-	220.26	187.86	246.45	269.70	297.60	297.60
B-11 2012-13 Deficit Other Revenue Limit per ADA (adjusted for COLA eff. 21/22)					-	-	-	-	-	-	-
B-12 Current Year Funded ADA, including NSS		302.50		282.82	-	220.26	187.86	246.45	269.70	297.60	297.60
B-12 Adjusted Total Revenue Limit		\$ 2,156,970		\$ 2,182,412	\$ -	\$ 1,717,847	\$ 1,498,852	\$ 2,025,698	\$ 2,292,617	\$ 2,613,520	\$ 2,698,199
B-14 Current Year Adjusted NSS Allowance					\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
B-16 Adjusted Revenue Limit/Adjusted General Purpose Funding for EPA	\$ 2,175,795	\$ 2,156,970	\$ 2,182,412	\$ 2,182,412	\$ 1,717,847	\$ 1,717,847	\$ 1,498,852	\$ 2,025,698	\$ 2,292,617	\$ 2,613,520	\$ 2,698,199
B-17 Local Revenue/In-Lieu of Property Taxes	\$ 1,025,475	\$ 1,016,294	\$ 1,045,509	\$ 1,029,601	\$ 865,683	\$ 865,683	\$ 738,342	\$ 968,549	\$ 1,059,921	\$ 1,169,568	\$ 1,169,568
B-18 EPA Proportionate Share Cap (B-16 - B-17; if less than 0, B-18 = 0)	\$ 1,150,320	\$ 1,140,676	\$ 1,136,903	\$ 1,152,811	\$ 852,164	\$ 852,164	\$ 760,510	\$ 1,057,150	\$ 1,232,696	\$ 1,443,952	\$ 1,528,631
EPA PROPORTIONATE SHARE											
C-1 Adjusted Revenue Limit/Adjusted General Purpose Funding for EPA	\$ 2,175,795	\$ 2,156,970	\$ 2,182,412	\$ 2,182,412	\$ 1,717,847	\$ 1,717,847	\$ 1,498,852	\$ 2,025,698	\$ 2,292,617	\$ 2,613,520	\$ 2,698,199
C-2 Statewide EPA Proportionate Share Ratio (as of P-2 certification)	12.74780911%		21.98880889%		49.68656772%		49.68656772%	49.68656772%	49.68656772%	49.68656772%	49.68656772%
C-3 EPA Proportionate Share (C-1 * C-2)	\$ 277,366	\$ 277,131	\$ 479,886	\$ 480,968	\$ 853,539	\$ 853,539	\$ 744,728	\$ 1,006,500	\$ 1,139,123	\$ 1,298,568	\$ 1,340,642
EPA ENTITLEMENT											
D-1 EPA Entitlement (if C-3 < B-18, then C-3; else B-18); (if C-3 and B-18 < A-3, then A-3)	\$ 277,366	\$ 277,131	\$ 479,886	\$ 480,968	\$ 852,164	\$ 852,164	\$ 744,728	\$ 1,006,500	\$ 1,139,123	\$ 1,298,568	\$ 1,340,642
D-2 Miscellaneous Adjustments**	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
D-3 Adjusted EPA Entitlement (D-1 + D-2)	277,366	277,131	479,886	480,968	852,164	852,164	744,728	1,006,500	1,139,123	1,298,568	1,340,642
D-4 Prior Year Annual Adjustment	\$ 180,496	\$ 180,496	\$ 2,183	\$ 2,183	\$ 1,082	\$ 1,082	-	-	-	-	-
D-5 P2 Entitlement Net of PY Adjustment	\$ 457,862	\$ 457,627	\$ 482,069	\$ 483,151	\$ 853,246	\$ 853,246	\$ 744,728	\$ 1,006,500	\$ 1,139,123	\$ 1,298,568	\$ 1,340,642
C-2 Statewide EPA Proportionate Share Ratio (as of Annual certification)	12.84814107%	12.84814107%	22.03836064%	22.03836064%	49.68656772%	49.68656772%	49.68656772%	49.68656772%	49.68656772%	49.68656772%	49.68656772%
Adjusted EPA Allocation (used to calculate LCFF Revenue)	\$ 275,549		\$ 480,968		\$ 852,164		\$ 744,728	\$ 1,006,500	\$ 1,139,123	\$ 1,298,568	\$ 1,340,642

*CDE P-2 Certification and Calculated columns can be compared to determine accruals or budget adjustments. Enter accrual information on Data Entry tab.

**A miscellaneous adjustment increases EPA State Aid (object 8012) funding in lieu of issuing an invoice to an LEA when it is overpaid. EPA State Aid offsets LCFF State Aid (object 8011). It is calculated a single time at P2.

Bay Area Technology (106906) - Bay Area Technology 2025-26 Charter Petition LCFF Calculator								
10/1/2025								
	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
General Assumptions								
COLA & Augmentation	13.26%	8.22%	1.07%	2.30%	3.02%	3.42%	3.31%	3.24%
Base Grant Proration Factor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Student Assumptions:								
Enrollment Count	349	309	255	200	265	290	320	320
Unduplicated Pupil Count (UPC)	310	262	228	179	237	286	313	313
Unduplicated Pupil Percentage (UPP)	82.32%	81.25%	87.62%	87.54%	89.41%	89.41%	89.41%	92.30%
Current Year LCFF Average Daily Attendance (ADA)	302.50	282.82	220.26	187.86	246.45	269.70	297.60	297.60
Funded LCFF ADA	302.50	282.82	220.26	187.86	246.45	269.70	297.60	297.60
LCFF ADA Funding Method	Current Year	Current Year	Current Year	Current Year	Current Year	Current Year	Current Year	Current Year
Current Year Necessary Small School (NSS) ADA	-	-	-	-	-	-	-	-
Funded NSS ADA	-	-	-	-	-	-	-	-
LCFF Entitlement Summary								
Base Grant	\$ 3,132,942	\$ 3,201,759	\$ 2,535,475	\$ 2,223,681	\$ 2,970,861	\$ 3,354,956	\$ 3,819,747	\$ 3,943,466
Grade Span Adjustment	46,882	52,354	44,076	40,982	49,551	54,386	61,250	63,142
Adjusted Base Grant	\$ 3,179,824	\$ 3,254,113	\$ 2,579,551	\$ 2,264,663	\$ 3,020,412	\$ 3,409,342	\$ 3,880,997	\$ 4,006,608
Supplemental Grant	523,526	541,810	452,041	396,498	540,110	609,658	694,000	739,600
Concentration Grant	474,350	530,908	442,818	388,764	518,499	585,265	666,232	687,794
Total Base, Supplemental and Concentration Grant	\$ 4,177,700	\$ 4,326,831	\$ 3,474,410	\$ 3,049,925	\$ 4,079,021	\$ 4,604,265	\$ 5,241,229	\$ 5,434,022
Allowance: Necessary Small School	-	-	-	-	-	-	-	-
Add-on: Targeted Instructional Improvement Block Grant	-	-	-	-	-	-	-	-
Add-on: Home-to-School Transportation	-	-	-	-	-	-	-	-
Add-on: Small School District Bus Replacement Program	-	-	-	-	-	-	-	-
Add-on: Economic Recovery Target	-	-	-	-	-	-	-	-
Add-on: Transitional Kindergarten	-	-	-	-	-	-	-	-
Total Allowance and Add-On Amounts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total LCFF Entitlement Before Adjustments (excludes Additional State Aid)	\$ 4,177,700	\$ 4,326,831	\$ 3,474,410	\$ 3,049,925	\$ 4,079,021	\$ 4,604,265	\$ 5,241,229	\$ 5,434,022
Miscellaneous Adjustments	-	-	-	-	-	-	-	-
Total LCFF Entitlement (excludes Additional State Aid)	\$ 4,177,700	\$ 4,326,831	\$ 3,474,410	\$ 3,049,925	\$ 4,079,021	\$ 4,604,265	\$ 5,241,229	\$ 5,434,022
LCFF Entitlement Per ADA (excludes Categorical MSA)	\$ 13,811	\$ 15,299	\$ 15,774	\$ 16,235	\$ 16,551	\$ 17,072	\$ 17,612	\$ 18,259
Additional State Aid	-	-	-	-	-	-	-	-
Total LCFF Entitlement with Additional State Aid	\$ 4,177,700	\$ 4,326,831	\$ 3,474,410	\$ 3,049,925	\$ 4,079,021	\$ 4,604,265	\$ 5,241,229	\$ 5,434,022
LCFF Sources Summary								
Funding Source Summary								
Local Revenue and In-Lieu of Property Taxes (net for school districts)	\$ 1,016,294	\$ 1,029,601	\$ 865,683	\$ 738,342	\$ 968,549	\$ 1,059,921	\$ 1,169,568	\$ 1,169,568
Education Protection Account Entitlement (includes \$200/minimum per ADA)	\$ 275,549	\$ 480,968	\$ 852,164	\$ 744,728	\$ 1,006,500	\$ 1,139,123	\$ 1,298,568	\$ 1,340,642
Net State Aid (excludes Additional State Aid)	\$ 2,881,857	\$ 2,816,262	\$ 1,756,563	\$ 1,566,855	\$ 2,103,973	\$ 2,405,221	\$ 2,773,093	\$ 2,923,812
Additional State Aid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Funding Sources	\$ 4,177,700	\$ 4,326,831	\$ 3,474,410	\$ 3,049,925	\$ 4,079,021	\$ 4,604,265	\$ 5,241,229	\$ 5,434,022
Funding Source by Resource Object								
State Aid (Resource Code 0000, Object Code 8011)	\$ 2,881,857	\$ 2,816,262	\$ 1,756,563	\$ 1,566,855	\$ 2,103,973	\$ 2,405,221	\$ 2,773,093	\$ 2,923,812
EPA, Current Year (Resource 1400, Object Code 8012)	\$ 277,131	\$ 480,968	\$ 852,164	\$ 744,728	\$ 1,006,500	\$ 1,139,123	\$ 1,298,568	\$ 1,340,642
(P & plus Current Year Account)	-	-	-	-	-	-	-	-
EPA, Prior Year Adjustment (Resource 1400, Object Code 8019)	\$ 180,496	\$ 2,183	\$ 1,082	\$ -	\$ -	\$ -	\$ -	\$ -
(P & less Prior Year Account)	-	-	-	-	-	-	-	-
Property Taxes (Object 8021 to 8089)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
% Change	-	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
In-Lieu of Property Taxes (Object Code 8096)	1,016,294	1,029,601	865,683	738,342	968,549	1,059,921	1,169,568	1,169,568
Entitlement and Source Reconciliation								
Basic Aid/Excess Tax District Status	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total LCFF Entitlement	\$ 4,177,700	\$ 4,326,831	\$ 3,474,410	\$ 3,049,925	\$ 4,079,021	\$ 4,604,265	\$ 5,241,229	\$ 5,434,022
Additional State Aid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Additional EIN Minimum Entitlement (excess to LCFF Entitlement)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Excess Taxes before Minimum State Aid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Funding Sources	\$ 4,177,700	\$ 4,326,831	\$ 3,474,410	\$ 3,049,925	\$ 4,079,021	\$ 4,604,265	\$ 5,241,229	\$ 5,434,022
LCAP Percentage to Increase or Improve Services Calculation								
Base Grant (Excludes add-ons for TIG & Transportation)	3,179,824	3,254,113	2,579,551	2,264,663	3,020,412	3,409,342	3,880,997	4,006,608
Supplemental and Concentration Grant Funding in the LCAP year	997,876	1,071,718	894,859	785,262	1,058,609	1,194,923	1,360,232	1,427,414
Projected Additional 15% Concentration Grant funding in the LCAP year	465,450	525,070	439,800	388,764	518,499	585,265	666,232	687,721
Percentage to Increase or Improve Services	35.63%	35.63%	34.69%	34.67%	35.05%	35.05%	35.05%	35.63%
Necessary Small School Allowance by School								
District Current Year Necessary Small School (NSS) ADA	-	-	-	-	-	-	-	-
District Funded NSS ADA	-	-	-	-	-	-	-	-
District NSS Allowance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
NSS #1								
NSS Funding Basis (Greater of CY, PY, or 3PY Average)	Current Yr	Current Yr	Current Yr	Current Yr	Current Yr	Current Yr	Current Yr	Current Yr
CY ADA (Actual)	-	-	-	-	-	-	-	-
Funded ADA for NSS	-	-	-	-	-	-	-	-
Funded NSS Allowance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
NSS #2								
NSS Funding Basis (Greater of CY, PY, or 3PY Average)	Current Yr	Current Yr	Current Yr	Current Yr	Current Yr	Current Yr	Current Yr	Current Yr
CY ADA (Actual)	-	-	-	-	-	-	-	-
Funded ADA for NSS	-	-	-	-	-	-	-	-
Funded NSS Allowance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
NSS #3								
NSS Funding Basis (Greater of CY, PY, or 3PY Average)	Current Yr	Current Yr	Current Yr	Current Yr	Current Yr	Current Yr	Current Yr	Current Yr
CY ADA (Actual)	-	-	-	-	-	-	-	-
Funded ADA for NSS	-	-	-	-	-	-	-	-
Funded NSS Allowance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
NSS #4								
NSS Funding Basis (Greater of CY, PY, or 3PY Average)	Current Yr	Current Yr	Current Yr	Current Yr	Current Yr	Current Yr	Current Yr	Current Yr
CY ADA (Actual)	-	-	-	-	-	-	-	-
Funded ADA for NSS	-	-	-	-	-	-	-	-
Funded NSS Allowance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
NSS #5								
NSS Funding Basis (Greater of CY, PY, or 3PY Average)	Current Yr	Current Yr	Current Yr	Current Yr	Current Yr	Current Yr	Current Yr	Current Yr
CY ADA (Actual)	-	-	-	-	-	-	-	-
Funded ADA for NSS	-	-	-	-	-	-	-	-
Funded NSS Allowance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PER-ADA FUNDING LEVELS								
Base, Supplemental and Concentration Rate per ADA								
Grades TK-3	\$ 12,294.49	\$ 14,561.00	\$ 14,907.54	\$ 15,249.19	\$ 15,753.41	\$ 16,290.90	\$ 16,821.09	\$ 17,451.06
Grades 4-6	\$ 12,223.73	\$ 13,388.25	\$ 13,707.45	\$ 14,020.96	\$ 14,483.95	\$ 14,979.58	\$ 15,475.21	\$ 16,044.61
Grades 7-8	\$ 12,586.35	\$ 13,784.48	\$ 14,112.87	\$ 14,435.76	\$ 14,913.41	\$ 15,423.89	\$ 15,934.37	\$ 16,520.66
Grades 9-12	\$ 14,965.67	\$ 16,390.60	\$ 16,782.44	\$ 17,165.61	\$ 17,733.22	\$ 18,339.59	\$ 18,947.30	\$ 19,644.14
Base Grants								

User Notes

Additional columns are hidden to the right and available for optional use. For more click on microsoft ribbon link. [How to hide/unhide rows or columns](#)

background color on rows 63-66 can be removed to see calculation (if needed)

Bay Area Technology (106906) - Bay Area Technology 2025-26 Charter Petition LCFF Calculator										10/1/2025	User Notes	Additional columns are hidden to the right and available for optional use. For how click on microsoft ribbon link. How to hide/unhide rows or columns				
	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30								
Grades TK-3	\$	9,166	\$	9,919	\$	10,025	\$	10,256	\$	10,566	\$	10,927	\$	11,289	\$	11,655
Grades 4-6	\$	9,304	\$	10,069	\$	10,177	\$	10,411	\$	10,725	\$	11,092	\$	11,459	\$	11,830
Grades 7-8	\$	9,580	\$	10,367	\$	10,478	\$	10,719	\$	11,043	\$	11,421	\$	11,799	\$	12,181
Grades 9-12	\$	11,102	\$	12,015	\$	12,144	\$	12,423	\$	12,798	\$	13,236	\$	13,674	\$	14,117
Grade Span Adjustment																
Grades TK-3	\$	953	\$	1,032	\$	1,043	\$	1,067	\$	1,099	\$	1,136	\$	1,174	\$	1,212
Grades 9-12	\$	289	\$	312	\$	316	\$	323	\$	333	\$	344	\$	356	\$	367
Priorated Base, Supplemental and Concentration Rate per ADA																
Grades TK-3	\$	10,119	\$	10,951	\$	11,068	\$	11,323	\$	11,665	\$	12,063	\$	12,463	\$	12,867
Grades 4-6	\$	9,304	\$	10,069	\$	10,177	\$	10,411	\$	10,725	\$	11,092	\$	11,459	\$	11,830
Grades 7-8	\$	9,580	\$	10,367	\$	10,478	\$	10,719	\$	11,043	\$	11,421	\$	11,799	\$	12,181
Grades 9-12	\$	11,391	\$	12,327	\$	12,460	\$	12,746	\$	13,131	\$	13,580	\$	14,030	\$	14,484
Priorated Base Grants																
Grades TK-3	\$	9,166	\$	9,919	\$	10,025	\$	10,256	\$	10,566	\$	10,927	\$	11,289	\$	11,655
Grades 4-6	\$	9,304	\$	10,069	\$	10,177	\$	10,411	\$	10,725	\$	11,092	\$	11,459	\$	11,830
Grades 7-8	\$	9,580	\$	10,367	\$	10,478	\$	10,719	\$	11,043	\$	11,421	\$	11,799	\$	12,181
Grades 9-12	\$	11,102	\$	12,015	\$	12,144	\$	12,423	\$	12,798	\$	13,236	\$	13,674	\$	14,117
Priorated Grade Span Adjustment																
Grades TK-3	\$	953	\$	1,032	\$	1,043	\$	1,067	\$	1,099	\$	1,136	\$	1,174	\$	1,212
Grades 9-12	\$	289	\$	312	\$	316	\$	323	\$	333	\$	344	\$	356	\$	367
Supplemental Grant		20%		20%		20%		20%		20%		20%		20%		20%
Maximum - 1.00 ADA, 100% UPP																
Grades TK-3	\$	2,024	\$	2,190	\$	2,214	\$	2,265	\$	2,333	\$	2,413	\$	2,493	\$	2,573
Grades 4-6	\$	1,861	\$	2,014	\$	2,035	\$	2,082	\$	2,145	\$	2,218	\$	2,292	\$	2,366
Grades 7-8	\$	1,916	\$	2,073	\$	2,096	\$	2,144	\$	2,209	\$	2,284	\$	2,360	\$	2,436
Grades 9-12	\$	2,278	\$	2,465	\$	2,492	\$	2,549	\$	2,626	\$	2,716	\$	2,806	\$	2,897
Actual - 1.00 ADA, Local UPP as follows:		82.32%		82.25%		87.62%		87.54%		89.41%		89.41%		89.41%		92.30%
Grades TK-3	\$	1,666	\$	1,823	\$	1,940	\$	1,982	\$	2,086	\$	2,157	\$	2,229	\$	2,375
Grades 4-6	\$	1,532	\$	1,676	\$	1,783	\$	1,823	\$	1,918	\$	1,983	\$	2,049	\$	2,184
Grades 7-8	\$	1,577	\$	1,726	\$	1,836	\$	1,877	\$	1,975	\$	2,042	\$	2,110	\$	2,249
Grades 9-12	\$	1,875	\$	2,052	\$	2,183	\$	2,232	\$	2,348	\$	2,428	\$	2,509	\$	2,674
Concentration Grant (>55% population)		65%		65%		65%		65%		65%		65%		65%		65%
Maximum - 1.00 ADA, 100% UPP																
Grades TK-3	\$	6,577	\$	7,118	\$	7,194	\$	7,360	\$	7,582	\$	7,841	\$	8,101	\$	8,364
Grades 4-6	\$	6,048	\$	6,545	\$	6,615	\$	6,767	\$	6,971	\$	7,210	\$	7,448	\$	7,690
Grades 7-8	\$	6,227	\$	6,739	\$	6,811	\$	6,967	\$	7,178	\$	7,424	\$	7,669	\$	7,918
Grades 9-12	\$	7,404	\$	8,013	\$	8,099	\$	8,285	\$	8,535	\$	8,827	\$	9,120	\$	9,415
Actual - 1.00 ADA, Local UPP >55% as follows:		22.9500%		25.1000%		26.4100%		26.4100%		26.4100%		26.4100%		26.4100%		26.4100%
Grades TK-3	\$	1,510	\$	1,787	\$	1,900	\$	1,944	\$	2,002	\$	2,071	\$	2,139	\$	2,209
Grades 4-6	\$	1,388	\$	1,643	\$	1,747	\$	1,787	\$	1,841	\$	1,904	\$	1,967	\$	2,031
Grades 7-8	\$	1,429	\$	1,691	\$	1,799	\$	1,840	\$	1,896	\$	1,961	\$	2,025	\$	2,091
Grades 9-12	\$	1,699	\$	2,011	\$	2,139	\$	2,188	\$	2,254	\$	2,331	\$	2,408	\$	2,486

Bay Area Technology (106906) - Bay Area Technology 2025-26 Charter Petition LCFF Calculator

USER NOTES

IN-LIEU PROPERTY TAX TRANSFER

For an authorizing district, in-lieu of property tax is calculated on the lesser of property taxes per ADA or the LCFF funding per ADA

1. Property Taxes per ADA
- 2a. Adjusted base revenue per ADA x charter school ADA

For a district with students in county-operated charter, or a basic aid district with students in countywide charter schools, or a district certified as basic aid at prior year annual with students in an SBE-approved charter school, in-lieu of property tax is calculated on the lesser of property taxes per ADA, or adjusted base funding per ADA.

1. Property taxes per ADA x District of Residence ADA
- 2a. Adjusted base revenue per ADA x District of Residence ADA

To enter your own calculation of In-Lieu use the Alternative Calculation tool on the Data Entry tab

	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
Local Property Taxes (w/out RDA)	\$ -	\$ -	\$ -					
District LCFF ADA	-	-	-	-	-	-	-	-
Total Charter LCFF ADA	-	-	-	-	-	-	-	-
Total LCFF ADA	-	-	-	-	-	-	-	-
Property Taxes per ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Funding Method:								
Property Taxes per ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LCFF Funding per ADA	-	-	-	-	-	-	-	-
Alternative Calculation	-	-	-	-	-	-	-	-
Certified In-Lieu Taxes	-	-	-	-	-	-	-	-
In-Lieu of Property Tax Transfer Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Prior Year Basic Aid Status		-	-	-	-	-	-	-
1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ADA	-	-	-	-	-	-	-	-
1 In-Lieu at Property tax/ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 In-Lieu at LCFF Adj Base grant/ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ADA	-	-	-	-	-	-	-	-
1 In-Lieu at Property tax/ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 In-Lieu at LCFF Adj Base grant/ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ADA	-	-	-	-	-	-	-	-
1 In-Lieu at Property tax/ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 In-Lieu at LCFF Adj Base grant/ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ADA	-	-	-	-	-	-	-	-
1 In-Lieu at Property tax/ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 In-Lieu at LCFF Adj Base grant/ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ADA	-	-	-	-	-	-	-	-
1 In-Lieu at Property tax/ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 In-Lieu at LCFF Adj Base grant/ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ADA	-	-	-	-	-	-	-	-
1 In-Lieu at Property tax/ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 In-Lieu at LCFF Adj Base grant/ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ADA	-	-	-	-	-	-	-	-
1 In-Lieu at Property tax/ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 In-Lieu at LCFF Adj Base grant/ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ADA	-	-	-	-	-	-	-	-
1 In-Lieu at Property tax/ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

NOTE: Data pulls in funded ADA from ADA tab

NOTE: Data pulls from the Data Entry tab if no data is entered ADA will pull from certified data.

Bay Area Technology (106906) - Bay Area Technology 2025-26 Charter Petition LCFF Calculator

USER NOTES

IN-LIEU PROPERTY TAX TRANSFER

For an authorizing district, in-lieu of property tax is calculated on the lesser of property taxes per ADA or the LCFF funding per ADA

1. Property Taxes per ADA
2a. Adjusted base revenue per ADA x charter school ADA

For a district with students in county-operated charter, or a basic aid district with students in countywide charter schools, or a district certified as basic aid at prior year annual with students in an SBE-approved charter school, in-lieu of property tax is calculated on the lesser of property taxes per ADA, or adjusted base funding per ADA.

1. Property taxes per ADA x District of Residence ADA
- 2a. Adjusted base revenue per ADA x District of Residence ADA

To enter your own calculation of In-Lieu use the [Alternative Calculation tool](#) on the Data Entry tab

		2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
2	In-Lieu at LCFF Adj Base grant/ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	ADA	-	-	-	-	-	-	-	-
1	In-Lieu at Property tax/ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	In-Lieu at LCFF Adj Base grant/ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	ADA	-	-	-	-	-	-	-	-
1	In-Lieu at Property tax/ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	In-Lieu at LCFF Adj Base grant/ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	ADA	-	-	-	-	-	-	-	-
1	In-Lieu at Property tax/ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	In-Lieu at LCFF Adj Base grant/ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	ADA	-	-	-	-	-	-	-	-
1	In-Lieu at Property tax/ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	In-Lieu at LCFF Adj Base grant/ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	ADA	-	-	-	-	-	-	-	-
1	In-Lieu at Property tax/ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	In-Lieu at LCFF Adj Base grant/ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	ADA	-	-	-	-	-	-	-	-
1	In-Lieu at Property tax/ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	In-Lieu at LCFF Adj Base grant/ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	ADA	-	-	-	-	-	-	-	-
1	In-Lieu at Property tax/ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	In-Lieu at LCFF Adj Base grant/ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
16		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	ADA	-	-	-	-	-	-	-	-
1	In-Lieu at Property tax/ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	In-Lieu at LCFF Adj Base grant/ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	ADA	-	-	-	-	-	-	-	-
1	In-Lieu at Property tax/ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	In-Lieu at LCFF Adj Base grant/ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

USER NOTES

To enter your own calculation of In-Lieu use the [Alternative Calculation tool](#) on the Data Entry tab

		2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
	ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1	In-Lieu at Property tax/ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	In-Lieu at LCFF Adj Base grant/ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	ADA	-	-	-	-	-	-	-	-
1	In-Lieu at Property tax/ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	In-Lieu at LCFF Adj Base grant/ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	ADA	-	-	-	-	-	-	-	-
1	In-Lieu at Property tax/ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	In-Lieu at LCFF Adj Base grant/ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	ADA	-	-	-	-	-	-	-	-
1	In-Lieu at Property tax/ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	In-Lieu at LCFF Adj Base grant/ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	ADA	-	-	-	-	-	-	-	-
1	In-Lieu at Property tax/ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	In-Lieu at LCFF Adj Base grant/ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
23		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	ADA	-	-	-	-	-	-	-	-
1	In-Lieu at Property tax/ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	In-Lieu at LCFF Adj Base grant/ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
24		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	ADA	-	-	-	-	-	-	-	-
1	In-Lieu at Property tax/ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	In-Lieu at LCFF Adj Base grant/ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
25		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	ADA	-	-	-	-	-	-	-	-
1	In-Lieu at Property tax/ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	In-Lieu at LCFF Adj Base grant/ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
26		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	ADA	-	-	-	-	-	-	-	-
1	In-Lieu at Property tax/ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	In-Lieu at LCFF Adj Base grant/ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
27		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	ADA	-	-	-	-	-	-	-	-
1	In-Lieu at Property tax/ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	In-Lieu at LCFF Adj Base grant/ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

2a. Adjusted base revenue per ADA x charter school ADA

1. Property taxes per ADA x District of Residence ADA
2a. Adjusted base revenue per ADA x District of Residence ADA

2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
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[illegible]

USER NOTES

To enter your own calculation of In-Lieu use the Alternative Calculation tool on the Data Entry tab

		2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
2	In-Lieu at LCFF Adj Base grant/ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
38		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	ADA	-	-	-	-	-	-	-	-
1	In-Lieu at Property tax/ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	In-Lieu at LCFF Adj Base grant/ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
39		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	ADA	-	-	-	-	-	-	-	-
1	In-Lieu at Property tax/ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	In-Lieu at LCFF Adj Base grant/ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
40		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	ADA	-	-	-	-	-	-	-	-
1	In-Lieu at Property tax/ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	In-Lieu at LCFF Adj Base grant/ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
41		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	ADA	-	-	-	-	-	-	-	-
1	In-Lieu at Property tax/ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	In-Lieu at LCFF Adj Base grant/ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
42		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	ADA	-	-	-	-	-	-	-	-
1	In-Lieu at Property tax/ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	In-Lieu at LCFF Adj Base grant/ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
43		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	ADA	-	-	-	-	-	-	-	-
1	In-Lieu at Property tax/ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	In-Lieu at LCFF Adj Base grant/ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
44		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	ADA	-	-	-	-	-	-	-	-
1	In-Lieu at Property tax/ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	In-Lieu at LCFF Adj Base grant/ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
45		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	ADA	-	-	-	-	-	-	-	-
1	In-Lieu at Property tax/ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	In-Lieu at LCFF Adj Base grant/ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
46		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	ADA	-	-	-	-	-	-	-	-
1	In-Lieu at Property tax/ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	In-Lieu at LCFF Adj Base grant/ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

2a. Adjusted base revenue per ADA x charter school ADA

2a. Adjusted base revenue per ADA x District of Residence ADA

[illegible]

48		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	ADA	-	-	-	-	-	-	-	-
1	In-Lieu at Property tax/ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	In-Lieu at LCFF Adj Base grant/ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
49		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	ADA	-	-	-	-	-	-	-	-
1	In-Lieu at Property tax/ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	In-Lieu at LCFF Adj Base grant/ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
50		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	ADA	-	-	-	-	-	-	-	-
1	In-Lieu at Property tax/ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	In-Lieu at LCFF Adj Base grant/ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

[illegible][illegible]

[illegible][illegible][illegible][illegible][illegible]

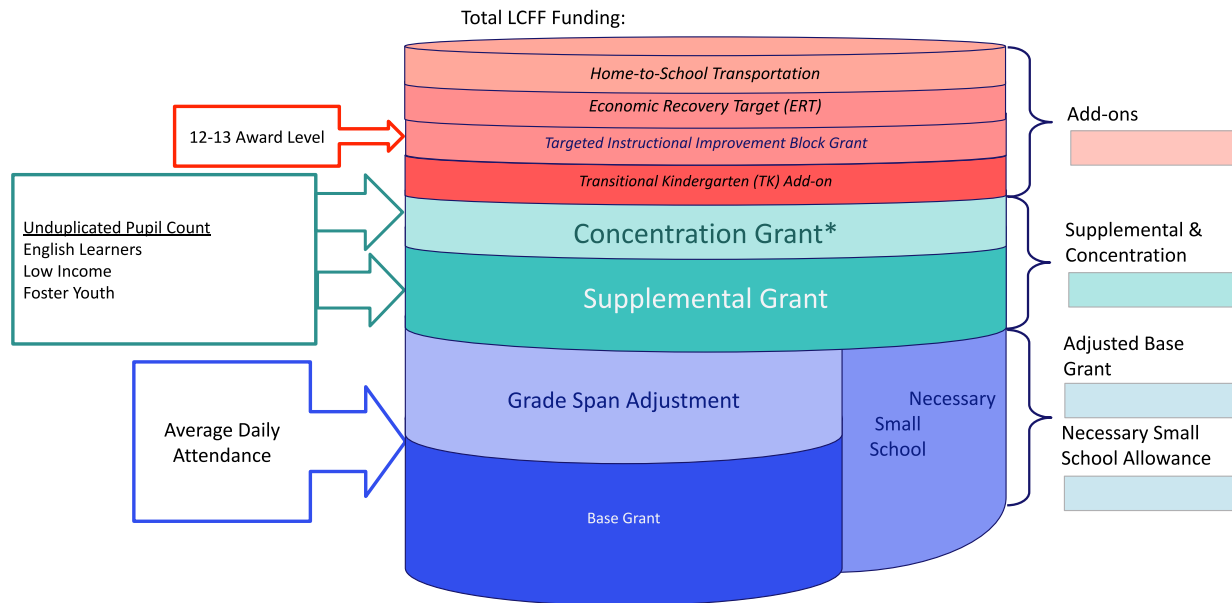
Charts and graphs provided on this tab represent one computational methodology and are not intended to set or communicate any standards of the California Department of Education (CDE) or the Fiscal Crisis and Management Assistance Team (FCMAT). **The Graphs tab remains unprotected to allow editing for local standards.**

2025-26

Change the fiscal year here to update all of the charts and graphics on this page that only display one fiscal year.

Components of LCFF Entitlement

	2025-26		
Base Grant	\$ 2,223,681	187.86	ADA
Grade Span Adjustment	\$ 40,982	\$ 2,264,663	Adjusted Base Grant
Supplemental Grant	\$ 396,498 87.54%		
Concentration Grant	\$ 388,764 81.41%	\$ 785,262	Supplemental & Concentration
Allowance: Necessary Small School	\$ -	\$ -	Allowance
Add-on: Targeted Instructional Improvement Block Grant	\$ -		
Add-on: Home-to-School Transportation	\$ -		
Add-on: Small School District Bus Replacement Program	\$ -	\$ -	Add-ons
Add-on Economic Recovery Target	\$ -		
Add-on: Transitional Kindergarten	\$ -		
Total	\$ 3,049,925	\$ 3,049,925	



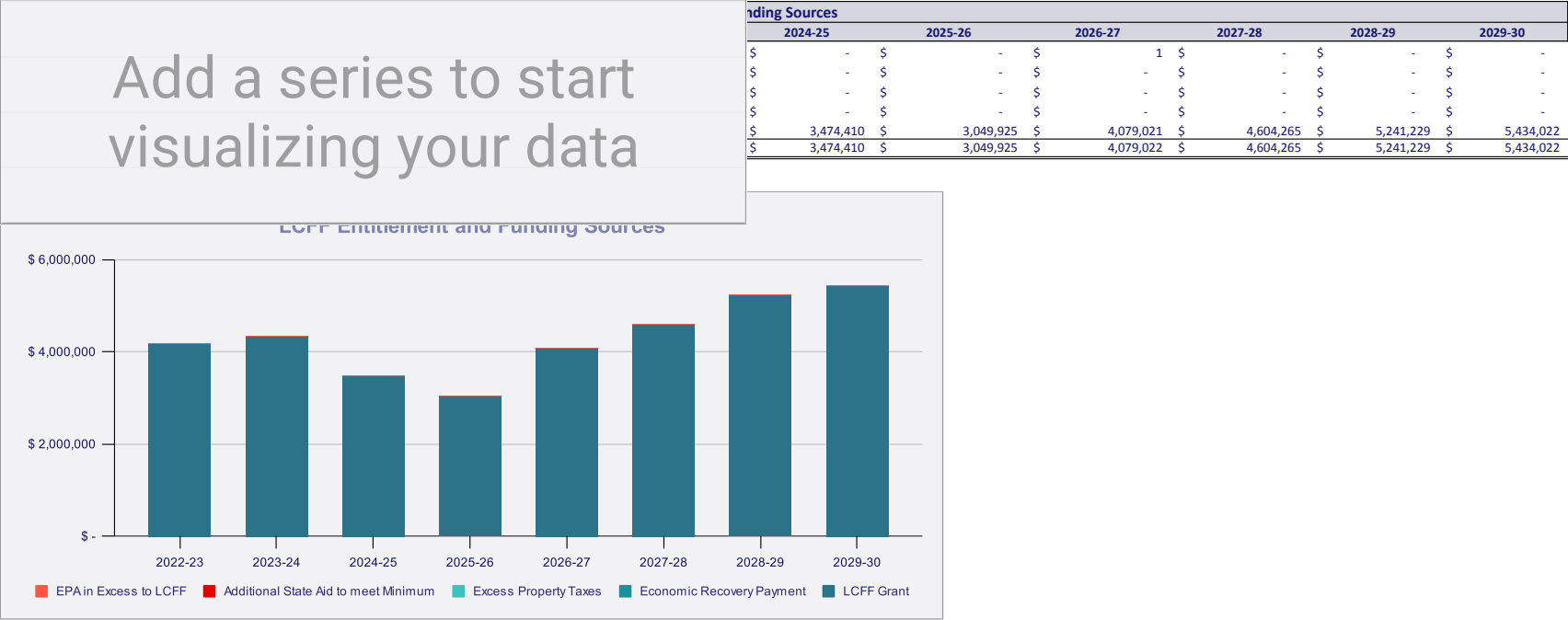
*Unduplicated Pupil Percentage must be above 55% to receive Concentration Grant funding

Supplemental Grant Calculation-EC 42238.02 (e)

2025-26	Base Grant	Grade Span Adjustment	Supplemental Grant Factor	Maximum Supplemental Grant Rate per ADA (100% UPP)	Unduplicated Pupil Percentage	Effective Supplemental Grant Rate	ADA	Supplemental Grant
	a	b	c	$d = (a+b) \times c$	e	$f = (a+b) \times c \times e$	g	$h = f \times g$

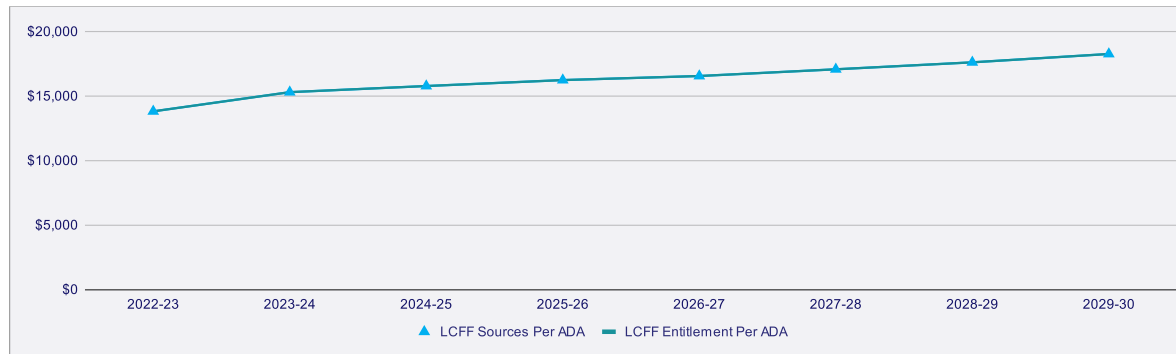
*Grades TK-3	\$	10,256	\$	1,067	20.00%	\$	2,264.60	87.54%	\$	1,982.43	-	-
Grades 4-6	\$	10,411			20.00%	\$	2,082.20	87.54%	\$	1,822.76	20.11	36,656
Grades 7-8	\$	10,719			20.00%	\$	2,143.80	87.54%	\$	1,876.68	40.87	76,700
*Grades 9-12	\$	12,423	\$	323	20.00%	\$	2,549.20	87.54%	\$	2,231.57	126.88	283,142
<i>*Base Grant + Grade Span</i>											\$	396,498

Concentration Grant Calculation-EC 42238.02 (f)												
2025-26												

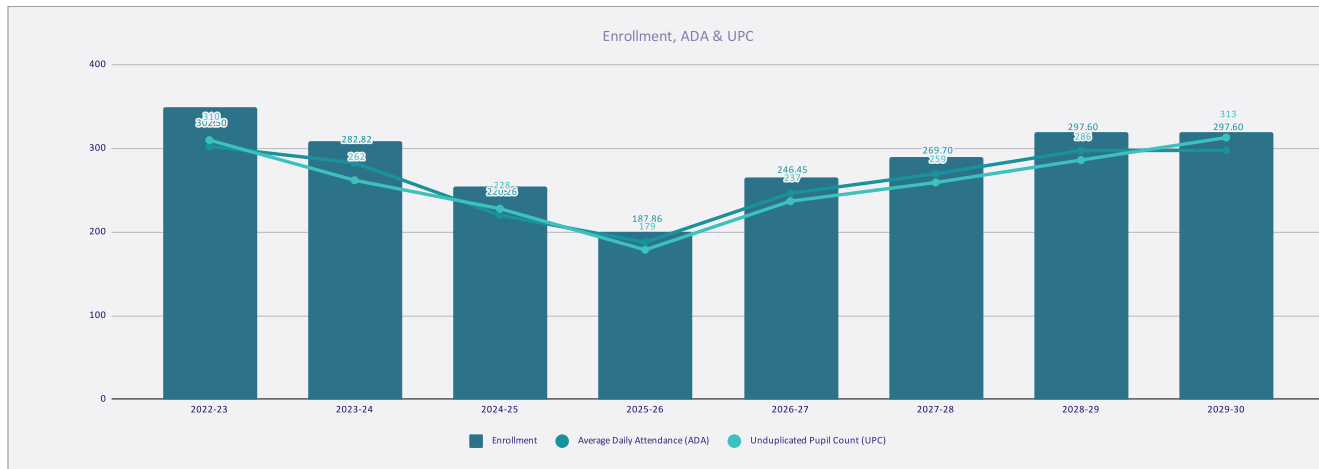


LCFF Entitlement per ADA									
	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	
Funded ADA (LCFF & NSS)	302.50	282.82	220.26	187.86	246.45	269.70	297.60	297.60	
LCFF Sources per ADA, including NSS	\$ 13,810.58	\$ 15,298.89	\$ 15,774.13	\$ 16,235.10	\$ 16,551.11	\$ 17,071.80	\$ 17,611.66	\$ 18,259.48	
Net Dollar Change per ADA		\$ 1,488.31	\$ 475.24	\$ 460.96	\$ 316.02	\$ 520.69	\$ 539.85	\$ 647.83	
Net Percent Change		10.78%	3.11%	2.92%	1.95%	3.15%	3.16%	3.68%	
Estimated LCFF Entitlement per ADA (excludes minimum state aid)	\$ 13,810.58	\$ 15,298.89	\$ 15,774.13	\$ 16,235.10	\$ 16,551.11	\$ 17,071.80	\$ 17,611.66	\$ 18,259.48	
Net Change per ADA		\$ 1,488.31	\$ 475.24	\$ 460.96	\$ 316.01	\$ 520.69	\$ 539.85	\$ 647.83	

Net Percent Change	10.78%	3.11%	2.92%	1.95%	3.15%	3.16%	3.68%
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Student Summary, excluding COE								
	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
Enrollment	349	309	255	200	265	290	320	320
Unduplicated Pupil Count (UPC)	310	262	228	179	237	259	286	313
Average Daily Attendance (ADA)	302.50	282.82	220.26	187.86	246.45	269.70	297.60	297.60



for Community Funded or Basic Aid Districts Only

Basic Aid Break Even Analysis, per EC 42238.02(o)										
	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30		
(a) Total LCFF Entitlement (excludes Additional State Aid)	\$ 4,177,700	\$ 4,326,831	\$ 3,474,410	\$ 3,049,925	\$ 4,079,021	\$ 4,604,265	\$ 5,241,229	\$ 5,434,022		
(b) Local Revenue and In-Lieu of Property Taxes (net for School Districts)	1,016,294	1,029,601	865,683	738,342	968,549	1,059,921	1,169,568	1,169,568		
(c) Categorical Minimum State Aid	69,207	69,207	69,207	69,207	69,207	69,207	69,207	69,207		
(d) Depth of Basic Aid										
(a) - (b) - (c)	\$ 3,092,199	\$ 3,228,023	\$ 2,539,520	\$ 2,242,376	\$ 3,041,266	\$ 3,475,137	\$ 4,002,454	\$ 4,195,247		
(e) Basic Aid Status										
if (d)<0, Basic Aid, if (d)>0, Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid		
(f) Breakeven Local Revenue*										
(b) + (d)	\$ 4,108,493	\$ 4,257,624	\$ 3,405,203	\$ 2,980,718	\$ 4,009,814	\$ 4,535,058	\$ 5,172,022	\$ 5,364,815		

Bay Area Technology School

Balance Sheet

As of August 31, 2025

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
9122 Money Market Accounts	1,149.19
Wells Fargo Checking	130,288.75
Total Bank Accounts	\$131,437.94
Accounts Receivable	
9200 Accounts Receivable (A/R)	325,489.54
Total Accounts Receivable	\$325,489.54
Other Current Assets	
9330 Prepaid Expenses	0.00
9392 Interest Reserve Account - LISC Predevelopment	0.00
9399 Due from 1445 LLC	17,431.81
Total Other Current Assets	\$17,431.81
Total Current Assets	\$474,359.29
Fixed Assets	
9416 Baytech Equity NMTC	728,466.00
9418 Construction In Progress Palace Theatre	2,105,545.56
9420 Buildings & Leasehold Improvements	255,213.00
9435 Accumulated Depreciation - Buildings	-255,213.00
9440 Furniture Fixtures & Equipment	210,375.32
9441 Computer Equipment	0.00
9445 Accumulated Depreciation - Furniture Fixtures & Equipment	-72,560.55
9448 Zenbooths	124,179.66
9449 Accumulated Depreciation - Zenbooths	-30,091.19
9450 Transportation Vans	142,098.63
9451 Accumulated Depreciation Vans	-71,049.32
Total Fixed Assets	\$3,136,964.11
Other Assets	
9388 Undisbursed Funds	1,916,094.13
9389 Interest Reserve Account - LISC RDF Loan #2	167,644.99
9395 Interest Reserve Account - LISC RDF Source Loan	0.00
9396 Interest Reserve Account PCSD Loan	0.00
9397 Promissory Note - Leverage Loan Draw #1	12,590,442.61
9398 Promissory Note - Leverage Loan Draw 2	1,818,657.39
9400 Promissory Note - Baytech Support Corporation	38,340.30
9498 Prepaid Rent - 1445 23rd Avenue	0.00
9499 ROU Asset 1445 23rd Avenue	13,639,885.29
Total Other Assets	\$30,171,064.71
TOTAL ASSETS	\$33,782,388.11

Bay Area Technology School

Balance Sheet

As of August 31, 2025

	TOTAL
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
9500 Accounts Payable (A/P)	165,629.50
Total Accounts Payable	\$165,629.50
Other Current Liabilities	
9291 Due to Grantor Governments	253,309.00
9501 Accrued Salaries	62,858.50
9502 Accrued Payroll Taxes	16,927.49
9503 Accrued STRS	28,245.63
9504 Accrued PERS	34,039.41
9510 Wells Fargo BusinessLine	0.00
9650 Deferred Revenue	1,284,663.46
9668 ROU Lease Liability 1445 23rd Avenue - ST	140,690.85
Total Other Current Liabilities	\$1,820,734.34
Total Current Liabilities	\$1,986,363.84
Long-Term Liabilities	
9640 Long Term - Loans Payable	0.00
9649 Loan Payable - LISC Predevelopment Loan	0.00
9667 ROU Lease Liability 1445 23rd Avenue - LT	12,857,527.77
9670 LISC - RDF Source Loan	11,952,625.18
9671 PCSD Loan	1,550,000.00
9672 LISC - RDF Source Loan #2	2,250,000.00
Total Long-Term Liabilities	\$28,610,152.95
Total Liabilities	\$30,596,516.79
Equity	
General Fund Balance	3,773,420.71
Opening Balance Equity	0.00
Net Income	-587,549.39
Total Equity	\$3,185,871.32
TOTAL LIABILITIES AND EQUITY	\$33,782,388.11

Bay Area Technology School

Profit and Loss

July - August, 2025

	TOTAL
Income	
General Entitlement	
8011 LCFF	207,468.00
8019 PY Adjustments	0.00
8096 In Lieu Property Tax	155,822.94
Total General Entitlement	363,290.94
Other Revenue - Federal	
8297 NSLP	12,047.27
Total Other Revenue - Federal	12,047.27
Other Revenue - Local	
8660 Interest Income	62.32
8699 All Other Local Revenue	2,425.97
Total Other Revenue - Local	2,488.29
Other Revenue - State	
8582 State Mental Health	1,870.00
8590 All Other State Revenues	15,016.10
8596 State Nutrition Program	6,268.41
8599 Prior Year State Income	62.86
8792 SPED State / Other Transfer of Apportionment	24,884.00
Total Other Revenue - State	48,101.37
Total Income	\$425,927.87
GROSS PROFIT	\$425,927.87
Expenses	
1000 Certificated Employees	
1100 Teachers	162,936.85
1120 Substitute Teachers	14,029.18
1300 Certificated Administrators	32,855.68
Total 1000 Certificated Employees	209,821.71
2000 Classified Employees	
2100 Instructional Aides	27,026.91
2200 Classified Support	21,750.06
2300 Classified Administrators	21,000.00
2400 Clerical & Office Staff	35,408.33
2900 Other Classified	9,666.66
Total 2000 Classified Employees	114,851.96
3000 Employee Benefits	
3101 CalSTRS	31,660.37
3202 CalPERS	26,226.59
3301 OASDI / Social Security	11,934.27
3302 Medicare	4,872.32
3390 Federal Income Tax Withheld	0.00

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	TOTAL
3401 Health & Welfare Benefits	49,427.56
3503 State Unemployment Insurance	900.66
3560 CA State Disability	0.00
3590 CA Income Tax Withheld	0.00
3601 Workers Compensation	11,342.00
3901 Other Employee Benefits	-4,274.54
Total 3000 Employee Benefits	132,089.23
4000 Books & Suplies	
4100 Textbooks & Core Curriculum	56,203.72
4300 Materials & Supplies	6,141.12
4381 Materials for Maintenance & Custodial	-897.00
4400 Non-capitalized Equipment	9,718.01
4701 Other Food	3,086.62
Total 4000 Books & Suplies	74,252.47
5000 Service & Operating Expenses	
5200 Travel & Lodging	1,345.50
5220 Vehicles & Fleet	1,126.14
5300 Dues & Memberships	9,194.99
5400 Insurance	53,107.82
5500 Operations & Housekeeping	
5501 Facility Security	8,215.00
5520 Trash	-1,305.77
Total 5500 Operations & Housekeeping	6,909.23
5600 Rentals, Leases & Repairs	
5615 Building Maintenance & Non-Capital Site Improvements	3,158.11
5690 Equipment Rental & Lease	607.19
Total 5600 Rentals, Leases & Repairs	3,765.30
5800 Other Services & Operating Expenses	
5807 Accreditation	1,770.00
5809 Banking & Payroll Fees	1,942.84
5810 Educational Consultants	6,368.50
5812 Business Services	18,333.34
5845 Legal Fees	64,518.76
5851 Marketing & Student Recruiting	4,635.75
5875 Contracted ASES	8,240.00
5877 Student Activities & Field Trips	320.00
5879 Student Athletics	22,615.00
5880 Special Education Services	3,823.00
5881 Student Information Systems	32,721.21
5899 Misc. Operating Expense	1,233.00
Total 5800 Other Services & Operating Expenses	166,521.40

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	TOTAL
5900 Communications	
5910 Phone / Internet / Website Fees	8,883.39
5915 Postage	238.79
Total 5900 Communications	9,122.18
Total 5000 Service & Operating Expenses	251,092.56
7000 Other Outgo	
7438 Interest Expense	231,369.33
Total 7000 Other Outgo	231,369.33
Total Expenses	\$1,013,477.26
NET OPERATING INCOME	\$ -587,549.39
NET INCOME	\$ -587,549.39