AIMS COLLEGE PREP HIGH SCHOOL

Charter Renewal Petition: Financial Packet

Oakland Unified School District · CDS 01-61259-0111856 · Submitted July 2026

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FINANCIAL PACKET

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Budget Assumptions Narrative

Revenue estimates, staffing, expenses, reserves, and contingency planning

American Indian Model Schools
A School at Work!

AIPCS I & II
Downtown Oakland Campus
171 12th Street
Oakland, CA 94607
Phone: 510.893.8701
Fax: 510.893.0345
Website: aimschools.org

AIPHS
Lakeview Campus
746 Grand Avenue
Oakland, CA 94610
Phone: 510.893.8701
Fax: 510.893.0345
Website: aimschools.org

AIMS College Prep High School

Multi-Year Budget Assumptions Narrative

The following assumptions are unaudited statements based on the current financial position of AIMS College Prep High School and an estimate of revenues and expenditures based on the Multi-Year Projection (MYP) workbook for fiscal years 2026-27 through 2028-29. They are accurate to the best of the current information available as of June 2026.

ENROLLMENT, UNDUPLICATED COUNT AND AVERAGE DAILY ATTENDANCE

Enrollment

FY26-27 through FY28-29: Enrollment is projected at 355 students, held flat across all years. Grade-level breakdown: 9th grade (86), 10th grade (98), 11th grade (99), 12th grade (72). FY25-26 actual enrollment was 372. The flat projection reflects statewide and district-wide declining enrollment trends and is considered conservative given AIMS HS's charter-authorized capacity of 450 students.

Unduplicated Pupil Count

Based on the 3-year rolling percentage in the FCMAT LCFF Calculator.

Average Daily Attendance

FY26-27 through FY28-29: ADA rate is projected at 96.7%, resulting in 343 ADA. This closely tracks the FY25-26 P-2 actual of 340 students. AIMS launched an Attendance Recovery program in FY25-26 that will expand in FY26-27, supporting the projected ADA rate.

REVENUES

LCFF Sources

LCFF Revenue is based on the FCMAT LCFF Calculator v27.1b and uses the CDE statutory COLA assumptions for outyear projections. FY26-27 total LCFF revenue is projected at $5,685,160 (ongoing), consisting of:

- State Aid (Base): $3,179,704
- Education Protection Account: $1,089,268
- In-Lieu of Property Taxes: $1,416,188

FY25-26 actuals were $5,617,034. Outyear growth is driven by CDE statutory COLA adjustments applied to the base rate.

Federal Revenues

FY26-27 total federal revenue is projected at $362,179 (ongoing). All federal allocations are based on FY25-26 rates and assumed to increase approximately 1% per year.

- Title I: $116,321 (ongoing; based on per-UPP allocation)
- Title II: $15,223 (ongoing; professional development)
- Title III: $22,029 (ongoing; English Learners, per-ADA basis)
- Title IV: $9,955 (ongoing; Student Support and Academic Enrichment)
- Special Education, Federal (IDEA): $62,690 (ongoing; based on El Dorado Charter SELPA per-ADA rate)
- Special Education, Mental Health: $4,394 (ongoing; per-ADA, CDE rate)
- Federal Child Nutrition: $131,566 (ongoing; based on reimbursement rates and expected meals served; assumed to equal the corresponding Food Services expense)

Other State Revenues

FY26-27 total other state revenue is projected at $1,258,821 (ongoing). FY25-26 actuals were $1,242,869. Key components:

- AB 602 (Special Education, State): $448,757 (ongoing; based on El Dorado Charter SELPA per-ADA rate, subject to 3% admin fee; assumed to increase by CDE statutory COLA in outyears)
- State Child Nutrition: $49,737 (ongoing; based on pro-rated FY25-26 actuals; assumed flat in future years)
- Mandated Block Grant (9-12): $19,375 (ongoing; per-ADA rate; assumed to increase by CDE statutory COLA)
- State Lottery: $111,638 (ongoing; per-ADA rate, unrestricted and restricted combined; assumed flat)
- All Other State Revenues: $810,065 (ongoing; unrestricted $140,983 + restricted $669,082; includes Prop 28, block grants, and other categorical funding; see MYP workbook for line-level detail)

Local Revenues

FY26-27 through FY28-29: $0. This is intentional. FY25-26 actual local revenue shows nearly $0 in recurring local revenue. The projection does not assume any local grants, donations, or fundraising. This approach is conservative; if local revenues are received, they would improve the surplus position.

Total Revenues: FY26-27 projected total revenues are $7,306,160. FY25-26 total revenue actuals were $7,212,744.

EXPENDITURES

FY26-27 total compensation is based on Board-approved salary schedules and defined benefit and health rates. The Board approved FY26-27 pay increases, and contracts have been entered into PAYCOM. Staffing levels reflect the approved LCAP. Per-capita compensation increases from FY27-28 through FY28-29 are assumed at approximately 3% annually, consistent with projected COLA.

FTE staffing levels are based on programming needs, total enrollment, and total revenue. Grant-funded positions are aligned with availability of the corresponding grant revenue.

Certificated Salaries (1000s)

FY26-27: $1,625,296. Teachers (1100): $1,395,092 (unrestricted $1,187,459 + restricted $207,633). Pupil Support (1200): $27,969. Administration (1300): $202,236. 18.32 FTE certificated staff, including 16 classroom teachers, 1 Head of School, and 1 counselor (0.32 FTE). FY25-26 actuals were $1,506,423. The increase reflects Board-approved salary adjustments. Outyear projections normalize in FY27-28 as one-time adjustments normalize, then grow approximately 2-3% annually.

Classified Salaries (2000s)

FY26-27: $1,118,850 . Instructional Aides (2100): $505,629 (unrestricted $195,786 + restricted $309,843). Support (2200): $277,066. Administration (2300): $115,903. Clerical/Office (2400): $220,251. 14.56 FTE classified staff, including academic counselors (2 FTE), campus supervisor, dean of academics, food services (2.85 FTE), special education aides (2 FTE), instructional assistants (3 FTE), office and clerical staff, and a community school manager (0.35 FTE). FY25-26 actuals were $883,676. The increase reflects Board-approved salary adjustments and reclassifications. Outyear projections normalize in FY27-28, then grow approximately 2-3% annually.

Employee Benefits (3000s)

FY26-27: $778,169 . Benefits include:

- AIMS does not participate in STRS (STRS line = $0). Certificated teaching staff are offered a 403(b) retirement savings plan with a 3% employer match. Classified and non-credentialed employees participate in the Public Employees' Retirement System (PERS) at $282,620. Employer contribution rates are based on the most recent fiscal dartboard published by CDE. OASDI/Medicare: $209,927. Health/Welfare benefits: $247,845. Unemployment insurance: $26,800. Workers' compensation: $10,977.
- Health Benefits: AIMS provides comprehensive medical, dental, and vision coverage.
- Other statutory benefits: Social Security (classified employees), Medicare, and unemployment insurance for all employees.

FY25-26 actuals were $729,123. Outyear projections grow in line with compensation increases.

Books and Supplies (4000s)

FY26-27: $569,865. Textbooks (4100): $59,435. Reference Materials (4200): $20,006. Materials and Supplies (4300): $263,170. Noncapitalized Equipment (4400): $83,921. Food (4700): $143,334. FY25-26 actuals were $999,589. The food services portion (4700) is budgeted equal to Federal and State Child Nutrition revenue each year. All other books and supplies are assumed to increase approximately 2% per year from FY27-28 through FY28-29.

Services and Other Operating Expenses (5000s)

FY26-27: $2,932,884. This is the largest non-personnel expense category. Key components include Travel/Conferences (5200): $91,960; Dues/Memberships (5300): $29,286; Insurance (5400): $58,322; Operations/Housekeeping (5500): $116,176; Rentals, Leases, and Repairs (5600): $319,428; Professional/Consulting Services (5800): $2,304,784 (unrestricted $1,769,112 + restricted $535,672); Communications (5900): $12,927. Notable items within this category:

- **CMO/Back Office Fee (CSMC):** approximately $1,200,000. Due to actively reducing and streamlining the CMO staffing in FY25-26, anticipated costs in FY26-27 will be significantly lower and the projection was estimated by taking current CMO monthly costs and projecting the annual cost.
- **Specialized SPED Support Services:** approximately $650,000 (contracted services for students with disabilities)
- **Non-Employee Substitutes:** approximately $400,000
- **Facility-related costs:** per Facility Use Agreement (Proposition 39) with OUSD
- All other services and operating expenses are assumed to increase approximately 2% per year.

FY25-26 actuals were $2,572,208.

Capital Outlay (6000s)

FY26-27: $5,047 (depreciation only). FY25-26 actuals were $3,117. Assumed to increase approximately 2% per year.

Other Outgo (7000s)

FY26-27 through FY28-29: $0.

Total Expenditures: FY26-27 projected total expenditures are $7,030,112. FY25-26 total expenditures were $6,694,136.

FUND BALANCE

FY25-26 excess of revenues over expenditures: $518,608 (total revenues of $7,212,744 less total expenditures of $6,694,136). The adjusted beginning fund balance for FY26-27 is $3,138,602, based on the FY24-25 audited ending balance.

FY26-27 net increase: $276,048 (total revenues of $7,306,160 less total expenditures of $7,030,112). FY26-27 projected ending fund balance: $3,414,650 (49% of expenditures). Reserve for economic uncertainties: $351,506. The ending balance as a percentage of expenditures is 49% ($3,414,650 / $7,030,112).

The reserve rate exceeds statutory minimums in all years. Outyear surpluses are projected to continue, maintaining the fund balance well above the recommended minimum reserve for economic uncertainty.

AIMS HS maintains a strong financial position with the ending fund balance representing 49% of FY26-27 expenditures, significantly exceeding the state-recommended minimum reserve.

CASH FLOW

The FY26-27 beginning cash, prior year accounts receivable, prior year accounts payable, and prior year deferred revenue are based on FY25-26 ending cash projections. Monthly cash flow detail is provided in the accompanying ACOE Cash Flow worksheets, one for each of the three projected years (FY26-27, FY27-28, and FY28-29).

AIMS College Prep High School maintains a positive fund balance throughout the projection period and has a projected ending fund balance in June 2029 of approximately $3.95 million.

CONTINGENCY PLAN

If actual revenues are less than budgeted, AIMS College Prep High School would correspondingly reduce associated expenditures. The school enters the 2026-2027 fiscal year with a beginning fund balance of approximately $3.14 million, representing approximately 45% of annual operating expenses, a level that significantly exceeds the state-recommended minimum reserve for economic uncertainty.

This financial stability has been sustained through a period of considerable adversity. AIMS navigated the COVID-19 pandemic, which disrupted operations and student enrollment statewide. The school has managed through sustained enrollment pressures driven by district-wide declining enrollment trends, rising costs across personnel, benefits, and contracted services, and the ongoing K-12 organizational restructuring that includes the planned closure of AIMS College Prep Middle School and unification of K-8 operations under a single charter. Throughout these challenges, AIMS has maintained a balanced budget and clean financial audits.

The Governing Board and administrative team have demonstrated a strong understanding of both charter school finance and the macroeconomic factors that may affect the budget or school operations. The Board maintains an active Finance and Audit Committee, oversees a five-stage budget development and monitoring process, and utilizes position control to ensure all staffing commitments are funded. As a single-site charter school, AIMS is able to make financial adjustments that have immediate effects on the budget without the overhead constraints of a large, multi-site organization.

Contingency Triggers

The following conditions would trigger a formal contingency review and potential activation of expenditure reduction measures:

- Enrollment drops below 330 students (approximately a 7% decline from the projected 355), reducing LCFF revenue by an estimated $400,000 or more.
- Average Daily Attendance falls below 93%, significantly reducing per-ADA state funding across multiple revenue lines.
- LCFF COLA is zero or negative, eliminating the projected outyear revenue growth that underpins the multi-year surplus trajectory.

Contingency Levers

Depending on the level of revenue reductions, AIMS has the ability to draw on the following contingency levers:

Staffing adjustments. Personnel costs represent the single largest expenditure category. The school can adjust staffing levels, modify position types (e.g., reclassifying certificated positions to classified where appropriate), adjust work schedules, and manage vacancy timing to reduce costs without immediate disruption to core academic programming.

Enrollment management. The current multi-year projection conservatively holds enrollment flat at 355 students against a charter-authorized capacity of 450. This builds in a 21% enrollment headroom buffer. Any enrollment growth above 355 would generate additional LCFF revenue, improving the budget position without requiring proportional increases in fixed costs.

Vendor and contract management. The school regularly reviews its contracted services to identify efficiencies and cost reductions. The current back-office services agreement with CSMC is $350,000 per year and is projected to remain flat. AIMS actively evaluates service delivery models and renegotiates contracts as terms allow.

Program and operational adjustments. The school can modify program offerings, adjust schedules, and reallocate resources across departments to align spending with available revenue. Grant-funded positions and programs are structured to scale with grant availability, limiting exposure to one-time revenue loss.

Reserve utilization. The school maintains a fund balance well in excess of the recommended minimum reserve for economic uncertainty. In a scenario requiring short-term deficit spending to maintain program continuity, the projected ending fund balance of $3,414,650 (49% of annual expenses) provides a substantial cushion while longer-term adjustments are implemented.

Review Timeline

Budget performance is reviewed on the following schedule: quarterly budget reviews comparing actual revenues and expenditures against projections; a formal mid-year budget revision at First Interim (December/January), incorporating actual enrollment, ADA, and updated LCFF estimates; and, if a contingency trigger is activated, an emergency board session convened within 30 days to evaluate the scope of the shortfall and approve specific corrective actions.

Decision Authority

The Executive Director monitors budget performance on an ongoing basis and is responsible for identifying when a contingency trigger has been activated. The Finance and Audit Committee reviews the financial data, evaluates proposed corrective actions, and makes recommendations to the full Governing Board. The Governing Board approves all contingency actions, including staffing reductions, contract modifications, and reserve utilization beyond routine operating adjustments.

Educational Program Protection

Educational program quality is maintained by protecting classroom teaching positions and direct student services as the last items reduced. In any contingency scenario, reductions are sequenced to first address administrative overhead, contracted services, and non-instructional operating expenses before affecting positions that directly serve students. The expectation, if a revenue shortfall occurs, is that it would be temporary and would allow time for AIMS to make the necessary adjustments to maintain financial sustainability.

Stakeholder Communication

If contingency actions are activated, the Executive Director will notify all staff within five business days of the Board decision. Parents and families will be informed through written communication within ten business days, including a summary of changes and their expected impact on the educational program. The school will hold a community meeting within thirty days to address questions and gather input on implementation.

FINANCIAL PACKET

2

Multi-Year Budget Projection

ACOE Alternative Form: Budget Detail, Multi-Year Projection

CHARTER SCHOOL
ADOPTED BUDGET REPORT - ALTERNATIVE FORM

Charter School Name: AIMS College Prep High
(name continued)
CDS #: 01-61259-0111856
Charter Approving Entity: Oakland Unified School District
County: Alameda
Charter #: 0765
Budgeting Period: 2026-27

This charter school uses the following basis of accounting:

[X] **Accrual Basis** (Applicable Capital Assets/Interest on Long-Term Debt/Long-Term Liabilities/Net Position objects are 6900, 6910, 6920, 7438, 9400-9489, 9660-9669, 9796 and 9797)

[ ] **Modified Accrual Basis** (Applicable Capital Outlay/Debt Service/Fund Balance objects are 6100-6170, 6200-6500, 6600, 7438, 7439 and 9711-9789)

Description	Object Code	Est. Actuals Prior Year	Current Budget Year Unrest.	Current Budget Year Rest.	Total
A. REVENUES					
1. LCFF Sources					
State Aid - Current Year	8011	2,753,684.00	3,179,704.00		3,179,704.00
Education Protection Account State Aid - Current Year	8012	1,487,540.00	1,089,268.00		1,089,268.00
State Aid - Prior Years	8019		0.00		0.00
Transfer of Charter Schools in Lieu of Property Taxes	8096	1,375,810.16	1,416,187.75		1,416,187.75
Other LCFF Transfers	8091, 8097				0.00
Total, LCFF Sources		5,617,034.16	5,685,159.75	0.00	5,685,159.75
2. Federal Revenues					
Every Student Succeeds Act (Titles I - V)	8290	162,098.44		163,528.10	163,528.10
Special Education - Federal	8181, 8182	60,325.80		67,084.40	67,084.40
Child Nutrition - Federal	8220	130,416.00		131,566.27	131,566.27
Donated Food Commodities	8221				0.00
Other Federal Revenues	8110, 8260-8299				0.00
Total, Federal Revenues		352,840.24	0.00	362,178.78	362,178.78
3. Other State Revenues					
Special Education - State	StateRevSE	406,397.96		448,756.51	448,756.51
All Other State Revenues	StateRevAO	836,471.23	140,983.00	669,081.56	810,064.56
Total, Other State Revenues		1,242,869.19	140,983.00	1,117,838.07	1,258,821.07
4. Other Local Revenues					
All Other Local Revenues	LocalRevAO				0.00
Total, Local Revenues		0.00	0.00	0.00	0.00
5. TOTAL REVENUES		7,212,743.59	5,826,142.75	1,480,016.85	7,306,159.60
B. EXPENDITURES					
1. Certificated Salaries					
Certificated Teachers' Salaries	1100	1,269,293.38	1,187,458.56	207,633.00	1,395,091.56
Certificated Pupil Support Salaries	1200	27,418.20	27,968.68		27,968.68
Certificated Supervisors' and Administrators' Salaries	1300	209,711.28	202,235.69		202,235.69
Other Certificated Salaries	1900	0.00			0.00
Total, Certificated Salaries		1,506,422.86	1,417,662.92	207,633.00	1,625,295.92
2. Non-certificated Salaries					
Non-certificated Instructional Aides' Salaries	2100	226,320.84	195,786.06	309,843.00	505,629.06
Non-certificated Support Salaries	2200	311,219.88	277,066.11		277,066.11
Non-certificated Supervisors' and Administrators' Sal.	2300	99,127.92	115,903.42		115,903.42
Clerical and Office Salaries	2400	247,007.76	220,251.26		220,251.26
Other Non-certificated Salaries	2900	0.00			0.00
Total, Non-certificated Salaries		883,676.40	809,006.86	309,843.00	1,118,849.86

CHARTER SCHOOL
ADOPTED BUDGET REPORT - ALTERNATIVE FORM

Charter School Name: AIMS College Prep High
(name continued)

Description	Object Code	Est. Actuals Prior Year	Current Budget Year Unrest.	Current Budget Year Rest.	Total
3. Employee Benefits					
STRS	3101-3102				0.00
PERS	3201-3202	263,567.16	202,060.90	80,559.18	282,620.08
OASDI / Medicare / Alternative	3301-3302	182,841.84	177,584.90	32,342.25	209,927.15
Health and Welfare Benefits	3401-3402	246,823.08	144,350.05	103,495.20	247,845.25
Unemployment Insurance	3501-3502	26,331.12	22,291.00	4,509.00	26,800.00
Workers' Compensation Insurance	3601-3602	9,559.56	9,065.58	1,911.00	10,976.58
OPEB, Allocated	3701-3702				0.00
OPEB, Active Employees	3751-3752				0.00
Other Employee Benefits	3901-3902				0.00
Total, Employee Benefits		729,122.76	555,352.44	222,816.63	778,169.07
4. Books and Supplies					
Approved Textbooks and Core Curricula Materials	4100	50,000.00	59,435.09		59,435.09
Books and Other Reference Materials	4200	19,999.92	20,005.75		20,005.75
Materials and Supplies	4300	605,174.64	263,169.63		263,169.63
Noncapitalized Equipment	4400	194,414.00	83,920.58		83,920.58
Food	4700	129,999.96		143,334.22	143,334.22
Total, Books and Supplies		999,588.52	426,531.06	143,334.22	569,865.28
5. Services and Other Operating Expenditures					
Subagreements for Services	5100	0.00			0.00
Travel and Conferences	5200	50,611.56	20,000.00	71,960.32	91,960.32
Dues and Memberships	5300	16,624.32	29,286.42		29,286.42
Insurance	5400	75,849.00	58,322.48		58,322.48
Operations and Housekeeping Services	5500	90,473.04	116,176.12		116,176.12
Rentals, Leases, Repairs, and Noncap. Improvements	5600	268,977.12	319,428.24		319,428.24
Transfers of Direct Costs	5700-5799	0.00			0.00
Professional/Consulting Services & Operating Expend.	5800	2,062,399.92	1,769,112.03	535,671.71	2,304,783.74
Communications	5900	7,273.08	12,926.84		12,926.84
Total, Services and Other Operating Expenditures		2,572,208.04	2,325,252.13	607,632.03	2,932,884.16
6. Capital Outlay (Objects 6100-6170, 6200-6500, 6600 modified accrual only)					
Land and Land Improvements	6100-6170				0.00
Buildings and Improvements of Buildings	6200				0.00
Books and Media for New School Libraries or Major Expansion of School Libraries	6300				0.00
Equipment	6400				0.00
Equipment Replacement	6500				0.00
Lease Assets	6600				0.00
Subscription Assets	6700				0.00
Depreciation Expense (for accrual basis only)	6900	3,117.00	5,047.45		5,047.45
Amortization Expense - Lease Assets	6910				0.00
Amortization Expense - Subscription Assets	6920				0.00
Total, Capital Outlay		3,117.00	5,047.45	0.00	5,047.45
7. Other Outgo					
Tuition to Other Schools	7110-7143				0.00
Transfers of Pass-through Revenues to Other LEAs	7211-7213				0.00
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE				0.00
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO				0.00
All Other Transfers	7281-7299				0.00

CHARTER SCHOOL
ADOPTED BUDGET REPORT - ALTERNATIVE FORM

Charter School Name: AIMS College Prep High
(name continued)

Transfer of Indirect Costs	7300-7399				0.00
Debt Service:					
Interest	7438				0.00
Principal	7439				0.00
Total, Other Outgo		0.00	0.00	0.00	0.00
8. TOTAL EXPENDITURES		6,694,135.58	5,538,852.85	1,491,258.88	7,030,111.73
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		518,608.01	287,289.89	(11,242.03)	276,047.86

Description	Object Code	Est. Actuals Prior Year	Current Budget Year Unrest.	Rest.	Total
D. OTHER FINANCING SOURCES / USES					
1. Other Sources	8930-8979				0.00
2. Less: Other Uses	7630-7699				0.00
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999		(783.03)	783.03	0.00
4. TOTAL OTHER FINANCING SOURCES / USES		0.00	(783.03)	783.03	0.00
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		518,608.01	286,506.86	(10,459.00)	276,047.86
F. FUND BALANCE, RESERVES					
1. Beginning Fund Balance					
a. As of July 1	9791	3,138,602.67	3,640,943.01	16,267.00	3,657,210.01
b. Adjustments/Restatements to Beginning Balance	9793, 9795	(0.67)			0.00
c. Adjusted Beginning Balance		3,138,602.00	3,640,943.01	16,267.00	3,657,210.01
2. Ending Fund Balance, June 30 (E + F.1.c.)		3,657,210.01	3,927,449.87	5,808.00	3,933,257.87
Components of Ending Fund Balance					
a. Nonspendable					
Revolving Cash	9711				0.00
Stores	9712				0.00
Prepaid Expenditures	9713				0.00
All Others	9719				0.00
b. Restricted	9740	16,267.00		5,808.00	5,808.00
c. Committed					
Stabilization Arrangements	9750				0.00
Other Commitments	9760				0.00
d. Assigned					
Other Assignments	9780				0.00
e. Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789	334,706.78	351,505.59		351,505.59
Unassigned / Unappropriated Amount	9790	3,306,236.23	3,575,944.29	0.00	3,575,944.29

CHARTER SCHOOL
MULTIYEAR PROJECTION - ALTERNATIVE FORM

Charter School Name: AIMS College Prep High
(name continued)
CDS #: 01-61259-0111856
Charter Approving Entity: Oakland Unified School District
County: Alameda
Charter #: 0765
Fiscal Year: 2026-27

This charter school uses the following basis of accounting:

[X] **Accrual Basis** (Applicable Capital Assets/Interest on Long-Term Debt/Long-Term Liabilities/Net Position objects are 6900, 6910, 6920, 7438, 9400-9489, 9660-9669, 9796 and 9797)

[ ] **Modified Accrual Basis** (Applicable Capital Outlay/Debt Service/Fund Balance objects are 6100-6170, 6200-6500, 6600, 7438, 7439 and 9711-9789)

		FY 2026-27			FY 2027-28			FY 2028-29		
Description	**Object Code**	**Unrestricted**	**Restricted**	**Total**	**Unrestricted**	**Restricted**	**Total**	**Unrestricted**	**Restricted**	**Total**
A. REVENUES										
1. LCFF Sources										
State Aid - Current Year	8011	3,179,704.00	0.00	3,179,704.00	3,363,942.00		3,363,942.00	3,511,915.00		3,511,915.00
Education Protection Account State Aid - Current Year	8012	1,089,268.00	0.00	1,089,268.00	1,125,214.00		1,125,214.00	1,159,983.00		1,159,983.00
State Aid - Prior Years	8019	0.00	0.00	0.00	0.00		0.00	0.00		0.00
Transfers of Charter Schools in Lieu of Property Taxes	8096	1,416,187.75	0.00	1,416,187.75	1,416,187.75		1,416,187.75	1,416,187.75		1,416,187.75
Other LCFF Transfers	8091, 8097	0.00	0.00	0.00			0.00			0.00
Total, LCFF Sources		5,685,159.75	0.00	5,685,159.75	5,905,343.75	0.00	5,905,343.75	6,088,085.75	0.00	6,088,085.75
2. Federal Revenues										
Every Student Succeeds Act (Titles I - V)	8290	0.00	163,528.10	163,528.10		168,924.53	168,924.53		174,144.30	174,144.30
Special Education - Federal	8181, 8182	0.00	67,084.40	67,084.40		69,298.19	69,298.19		71,439.50	71,439.50
Child Nutrition - Federal	8220	0.00	131,566.27	131,566.27		135,907.96	135,907.96		140,107.51	140,107.51
Donated Food Commodities	8221	0.00	0.00	0.00			0.00			0.00
Other Federal Revenues	8110, 8260-8299	0.00	0.00	0.00			0.00			0.00
Total, Federal Revenues		0.00	362,178.78	362,178.78	0.00	374,130.68	374,130.68	0.00	385,691.31	385,691.31
3. Other State Revenues										
Special Education - State	StateRevSE	0.00	448,756.51	448,756.51		463,565.47	463,565.47		477,889.65	477,889.65
All Other State Revenues	StateRevAO	140,983.00	669,081.56	810,064.56	152,131.00	472,753.58	624,884.58	161,265.00	338,881.57	500,146.57
Total, Other State Revenues		140,983.00	1,117,838.07	1,258,821.07	152,131.00	936,319.05	1,088,450.05	161,265.00	816,771.21	978,036.21
4. Other Local Revenues										
All Other Local Revenues	LocalRevAO	0.00	0.00	0.00			0.00			0.00
Total, Local Revenues		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5. TOTAL REVENUES		5,826,142.75	1,480,016.85	7,306,159.60	6,057,474.75	1,310,449.73	7,367,924.47	6,249,350.75	1,202,462.53	7,451,813.27
B. EXPENDITURES										
1. Certificated Salaries										
Certificated Teachers' Salaries	1100	1,187,458.56	207,633.00	1,395,091.56	1,297,162.34	125,467.00	1,422,629.34	1,322,114.19	128,603.68	1,450,717.87
Certificated Pupil Support Salaries	1200	27,968.68	0.00	27,968.68	28,528.05		28,528.05	29,098.61		29,098.61
Certificated Supervisors' and Administrators' Salaries	1300	202,235.69	0.00	202,235.69	206,280.40		206,280.40	210,406.01		210,406.01
Other Certificated Salaries	1900	0.00	0.00	0.00			0.00			0.00
Total, Certificated Salaries		1,417,662.92	207,633.00	1,625,295.92	1,531,970.78	125,467.00	1,657,437.78	1,561,618.81	128,603.68	1,690,222.49
2. Non-certificated Salaries										
Non-certificated Instructional Aides' Salaries	2100	195,786.06	309,843.00	505,629.06	192,824.26	322,451.00	515,275.26	130,139.82	330,512.28	460,652.10
Non-certificated Support Salaries	2200	277,066.11	0.00	277,066.11	282,327.43		282,327.43	287,693.98		287,693.98
Non-certificated Supervisors' and Administrators' Sal.	2300	115,903.42	0.00	115,903.42	118,001.48		118,001.48	120,141.51		120,141.51
Clerical and Office Salaries	2400	220,251.26	0.00	220,251.26	224,656.29		224,656.29	229,149.42		229,149.42
Other Non-certificated Salaries	2900	0.00	0.00	0.00			0.00			0.00
Total, Non-certificated Salaries		809,006.86	309,843.00	1,118,849.86	817,809.47	322,451.00	1,140,260.47	767,124.73	330,512.28	1,097,637.01

		FY 2026-27			FY 2027-28			FY 2028-29		
Description	**Object Code**	**Unrestricted**	**Restricted**	**Total**	**Unrestricted**	**Restricted**	**Total**	**Unrestricted**	**Restricted**	**Total**
3. Employee Benefits										
STRS	3101-3102	0.00	0.00	0.00			0.00			0.00
PERS	3201-3202	202,060.90	80,559.18	282,620.08	205,578.48	87,061.77	292,640.25	182,534.99	89,238.31	271,773.30
OASDI / Medicare / Alternative	3301-3302	177,584.90	32,342.25	209,927.15	186,029.04	27,994.88	214,023.92	184,576.50	28,694.75	213,271.25
Health and Welfare Benefits	3401-3402	144,350.05	103,495.20	247,845.25	158,261.65	89,583.60	247,845.25	148,322.06	91,823.19	240,145.25
Unemployment Insurance	3501-3502	22,291.00	4,509.00	26,800.00	22,798.00	4,002.00	26,800.00	22,697.95	4,102.05	26,800.00
Workers' Compensation Insurance	3601-3602	9,065.58	1,911.00	10,976.58	9,498.79	1,692.00	11,190.79	9,417.14	1,734.30	11,151.44
OPEB, Allocated	3701-3702	0.00	0.00	0.00			0.00			0.00
OPEB, Active Employees	3751-3752	0.00	0.00	0.00			0.00			0.00
Other Employee Benefits	3901-3902	0.00	0.00	0.00			0.00			0.00
Total, Employee Benefits		555,352.44	222,816.63	778,169.07	582,165.96	210,334.25	792,500.21	547,548.64	215,592.60	763,141.24
4. Books and Supplies										
Approved Textbooks and Core Curricula Materials	4100	59,435.09	0.00	59,435.09	60,623.79		60,623.79	61,836.27		61,836.27
Books and Other Reference Materials	4200	20,005.75	0.00	20,005.75	20,405.87		20,405.87	20,813.99		20,813.99
Materials and Supplies	4300	263,169.63	0.00	263,169.63	268,433.03		268,433.03	273,801.69		273,801.69
Noncapitalized Equipment	4400	83,920.58	0.00	83,920.58	85,598.99		85,598.99	87,310.97		87,310.97
Food	4700	0.00	143,334.22	143,334.22		146,200.91	146,200.91		149,124.92	149,124.92
Total, Books and Supplies		426,531.06	143,334.22	569,865.28	435,061.68	146,200.91	581,262.59	443,762.91	149,124.92	592,887.84
5. Services and Other Operating Expenditures										
Subagreements for Services	5100	0.00	0.00	0.00			0.00			0.00
Travel and Conferences	5200	20,000.00	71,960.32	91,960.32	54,847.44		54,847.44	55,944.39		55,944.39
Dues and Memberships	5300	29,286.42	0.00	29,286.42	29,872.15		29,872.15	30,469.59		30,469.59
Insurance	5400	58,322.48	0.00	58,322.48	59,488.93		59,488.93	60,678.71		60,678.71
Operations and Housekeeping Services	5500	116,176.12	0.00	116,176.12	118,499.64		118,499.64	120,869.63		120,869.63
Rentals, Leases, Repairs, and Noncap. Improvements	5600	319,428.24	0.00	319,428.24	320,932.66		320,932.66	327,351.32		327,351.32
Transfers of Direct Costs	5700-5799	0.00	0.00	0.00			0.00			0.00
Professional/Consulting Services and Operating Expend.	5800	1,769,112.03	535,671.71	2,304,783.74	1,841,601.22	510,343.00	2,351,944.22	1,876,527.88	523,101.58	2,399,629.46
Communications	5900	12,926.84	0.00	12,926.84	13,185.37		13,185.37	13,449.08		13,449.08
Total, Services and Other Operating Expenditures		2,325,252.13	607,632.03	2,932,884.16	2,438,427.43	510,343.00	2,948,770.43	2,485,290.61	523,101.58	3,008,392.19
6. Capital Outlay (Objects 6100-6170, 6200-6500 for mod. accrual basis)										
Land and Land Improvements	6100-6170	0.00	0.00	0.00			0.00			0.00
Buildings and Improvements of Buildings	6200	0.00	0.00	0.00			0.00			0.00
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	0.00	0.00	0.00			0.00			0.00
Equipment	6400	0.00	0.00	0.00			0.00			0.00
Equipment Replacement	6500	0.00	0.00	0.00			0.00			0.00
Lease Assets	6600	0.00	0.00	0.00			0.00			0.00
Subscription Assets	6700	0.00	0.00	0.00			0.00			0.00

CHARTER SCHOOL
MULTIYEAR PROJECTION - ALTERNATIVE FORM

Charter School Name: AIMS College Prep High
(name continued)

Depreciation Expense (for full accrual only)	6900	5,047.45	0.00	5,047.45	5,148.40		5,148.40	5,251.37		5,251.37
Amortization Expense - Lease Assets	6910	0.00	0.00	0.00			0.00			0.00
Amortization Expense - Subscription Assets	6920	0.00	0.00	0.00			0.00			0.00
Total, Capital Outlay		5,047.45	0.00	5,047.45	5,148.40	0.00	5,148.40	5,251.37	0.00	5,251.37
7. Other Outgo										
Tuition to Other Schools	7110-7143	0.00	0.00	0.00			0.00			0.00
Transfers of Pass-through Revenues to Other LEAs	7211-7213	0.00	0.00	0.00			0.00			0.00
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE	0.00	0.00	0.00			0.00			0.00
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	0.00	0.00	0.00			0.00			0.00
All Other Transfers	7281-7299	0.00	0.00	0.00			0.00			0.00
Transfers of Indirect Costs	7300-7399	0.00	0.00	0.00			0.00			0.00
Debt Service:										
Interest	7438	0.00	0.00	0.00			0.00			0.00
Principal	7439	0.00	0.00	0.00			0.00			0.00
Total, Other Outgo		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL EXPENDITURES		5,538,852.85	1,491,258.88	7,030,111.73	5,810,583.72	1,314,796.15	7,125,379.87	5,810,597.08	1,346,935.05	7,157,532.13
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		287,289.89	(11,242.03)	276,047.86	246,891.02	(4,346.42)	242,544.60	438,753.67	(144,472.52)	294,281.15

		FY 2026-27			FY 2027-28			FY 2028-29		
Description	**Object Code**	**Unrestricted**	**Restricted**	**Total**	**Unrestricted**	**Restricted**	**Total**	**Unrestricted**	**Restricted**	**Total**
D. OTHER FINANCING SOURCES / USES										
1. Other Sources	8930-8979	0.00	0.00	0.00			0.00			0.00
2. Less: Other Uses	7630-7699	0.00	0.00	0.00			0.00			0.00
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	(783.03)	783.03	0.00	(4,346.42)	4,346.42	0.00	(144,472.53)	144,472.53	0.00
4. TOTAL OTHER FINANCING SOURCES / USES		(783.03)	783.03	0.00	(4,346.42)	4,346.42	0.00	(144,472.53)	144,472.53	0.00
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		286,506.86	(10,459.00)	276,047.86	242,544.60	(0.00)	242,544.60	294,281.14	0.01	294,281.15
F. FUND BALANCE, RESERVES										
1. Beginning Fund Balance										
a. As of July 1	9791	3,640,943.01	16,267.00	3,657,210.01	3,927,449.87	5,808.00	3,933,257.87	4,169,994.48	5,808.00	4,175,802.47
b. Adjustments to Beginning Balance	9793, 9795	0.00	0.00	0.00			0.00			0.00
c. Adjusted Beginning Balance		3,640,943.01	16,267.00	3,657,210.01	3,927,449.87	5,808.00	3,933,257.87	4,169,994.48	5,808.00	4,175,802.47
2. Ending Fund Balance, June 30 (E + F.1.c.)		3,927,449.87	5,808.00	3,933,257.87	4,169,994.48	5,808.00	4,175,802.47	4,464,275.62	5,808.00	4,470,083.62
Components of Ending Fund Balance										
a. Nonspendable										
Revolving Cash	9711	0.00		0.00			0.00			0.00
Stores	9712	0.00	0.00	0.00			0.00			0.00
Prepaid Expenditures	9713	0.00	0.00	0.00			0.00			0.00
All Others	9719	0.00	0.00	0.00			0.00			0.00
b. Restricted	9740		5,808.00	5,808.00		5,808.00	5,808.00		5,808.00	5,808.00
c. Committed										
Stabilization Arrangements	9750	0.00		0.00			0.00			0.00
Other Commitments	9760	0.00		0.00			0.00			0.00
d. Assigned										
Other Assignments	9780	0.00		0.00			0.00			0.00
e. Unassigned/Unappropriated										
Reserve for Economic Uncertainties	9789	351,505.59	0.00	351,505.59	356,268.99		356,268.99	357,876.61		357,876.61
Undesignated / Unappropriated Amount	9790	3,575,944.29	0.00	3,575,944.29	3,813,725.48	0.00	3,813,725.48	4,106,399.01	0.00	4,106,399.01

FINANCIAL PACKET

3

FCMAT LCFF Calculator

Local Control Funding Formula: Summary, Data Entry, Calculator, ADA, EPA

LCFF CALCULATOR

111856	5 digit District code or 7 digit School code (from th	LEA:	AIMS College Prep High		www.cde.ca.gov/schooldirectory
NO	Is this calculation for a new charter school? (select	Projection Title:			
Charter	Projection Type	Created by:			
		Email:			
	Projection Date	Phone:			

NO CALCULATIO	PY 3	PY2	PY1	CY	CY1	CY2	CY3	CY4	USER NOTES
AIMS College Prep High (111856) 2020-21-22-23-		**2024-25**	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	*Additional columns are hidden to the right and available for optional use. For tips click on microsoft support link*
(1) UNIVERSAL ASSUMPTIONS									
Supplemental Grant %	##	*20.00%*	*20.00%*	*20.00%*	*20.00%*	*20.00%*	*20.00%*	*20.00%*	
Concentration Grant (>55% population)	##	*65.00%*	*65.00%*	*65.00%*	*65.00%*	*65.00%*	*65.00%*	*65.00%*	
Statutory COLA & Augmentation/Suspension (prefilled as calculated by the Department of Finance, DOF)	###	1.07%	2.30%	4.31%	3.30%	3.09%	3.11%	3.12%	
Statutory COLA	##	*1.07%*	*2.30%*	*2.87%*	*3.30%*	*3.09%*	*3.11%*	*3.12%*	*Source: 2026-27 May Revise & DOF*
Augmentation/(COLA Suspension)	##	*0.00%*	*0.00%*	*1.44%*	*0.00%*	*0.00%*	*0.00%*	*0.00%*	
Base Grant Proration Factor (defict)	##	*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%*	
Transitional Kindergarten Add-on (2022-23 forward)	# #	$ 3,077	$ 5,545	$ 5,704	$ 5,892	$ 6,074	$ 6,263	$ 6,458	
EPA Entitlement as % of statewide adjusted Revenue Limit (P-2)	###	49.68656772%	36.06588113%	36.06588113%	36.06588113%	36.06588113%	36.06588113%	36.06588113%	
EPA Entitlement as % of statewide adjusted Revenue Limit (Annual)	###	50.54446491%	36.06588113%	36.06588113%	36.06588113%	36.06588113%	36.06588113%	36.06588113%	https://www.cde.ca.gov/fg/aa/pa/ratesandinfo.asp
Local EPA Accrual	##	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
EPA Miscellaneous Adjustments (P-2 Certification only)			$ -						*Before entering data in the PY1 field (cell L23) refer to the Instructions Tab, row 25.*
Proposed NSS Augmentation per 2026-27 Governor's Budget Education Omnibus Trailer Bill (Amends EC 42282, 42284, & 42287) — Sc				0.00000000%					Department of Finance — TK-12 Omnibus Trailer Bill

	AIMS College Prep High (111856)	2020-21-22-23-	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	
	(2) CHARTER SCHOOL DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF									
	NEW CHARTER SCHOOLS	**New Charter School Name:**								
		Year that charter starts operation (select from drop down list):								
	(a) TRANSFER OF IN-LIEU PROPERTY TAX	**Note: Charter schools should contact sponsoring district(s) for In-lieu estimate**								*Source: Charter School LCFF Calculation Exhibit*
I-4	**In-Lieu of Property Tax**	##	**1,409,536**	**1,404,616**	1,416,188	1,416,188	1,416,188	1,416,188	1,416,188	
	(b) UNDUPLICATED PUPIL PERCENTAGE (UPP)									*Source: Charter School Unduplicated Pupil Percentage Exhibit*
A-1, A-2, A-3	**Enrollment**	## ## ##	**386**	**372**	355	355	355	355	355	
B-1, B-2, B-3	**Unduplicated Pupil Count**	## ## ##	**268**	**267**	255	255	255	255	255	
	Single Year Unduplicated Pupil Percentage	###	69.43%	71.77%	71.77%	71.77%	71.77%	71.77%	71.77%	
C-1	Unduplicated Pupil Percentage (%) - 3 Year Rolling Percentage	###	76.92%	73.27%	70.96%	71.77%	71.77%	71.77%	71.77%	
	(c) CONCENTRATION GRANT FUNDING LIMITATION: District of Physical Location									*Source: Charter School Unduplicated Pupil Percentage Exhibit*
	Enter the unduplicated pupil percentage (UPP) of the district where the charter school is physically located. If the charter school has a physical location within the boundaries of more than one district, enter the highest district UPP of all locations.									
D-3	**Unduplicated Pupil Percentage (%)**	###	**81.41%**	**82.04%**	82.04%	82.04%	82.04%	82.04%	82.04%	
	Unduplicated Pupil Percentage: Supplemental Grant	###	76.92%	73.27%	70.96%	71.77%	71.77%	71.77%	71.77%	
	Unduplicated Pupil Percentage: Concentration Grant	###	76.92%	73.27%	70.96%	71.77%	71.77%	71.77%	71.77%	
	(d) AVERAGE DAILY ATTENDANCE (ADA)									*Source: Charter School LCFF Calculation Exhibit*
	ADA used for the Transitional Kindergarten Add-on ONLY:									
G-4	**TK** (NEW beginning 2022-23)	#	-	-						
	ADA used for Base, Supplemental and Concentration Grant Calculations: **Enter P2 Data - Note: Charter School ADA is always funded on current year**									
B-1	**Grades TK-3**	#	-	-						
B-2	**Grades 4-6**	#	-	-						
B-3	**Grades 7-8**	#	-	-						
B-4	**Grades 9-12**	##	**363.07**	**340.48**	343.29	343.29	343.29	343.29	343.29	
	SUBTOTAL ADA	##	363.07	340.48	343.29	343.29	343.29	343.29	343.29	
	RATIO: ADA to Enrollment	##	94.1%	91.5%	96.7%	96.7%	96.7%	96.7%	96.7%	
	(e) OTHER LCFF ADJUSTMENTS									*Source: Charter School LCFF Calculation Exhibit*
	Miscellaneous Adjustments (line H-2), include adjustments for audit penalties and special legislation. Adjustments can be positive or negative. **Minimum State Aid Adjustments (Line J-5), captures adjustments for audit penalties and special legislation. Adjustments can be positive or negative.**									
H-2	Miscellaneous Adjustments	##	$ -	$ -						
J-4	Minimum State Aid Adjustments	##	$ -	$ -						

	AIMS College Prep High (111856)	2020-21-22-23-	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	
(3) SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF										
(a) GENERAL QUESTIONS										
	Is your district required to transfer in-lieu taxes to a charter school?				**NO**					
	Does your district have a necessary small school?				**NO**					
(b) K-3 GRADE SPAN ADJUSTMENT FUNDING DETERMINATION										
	Did your district meet the requirements of funding?	YES	YES	YES	YES	YES	YES	YES	YES	
(c) PROPERTY TAXES										*Source: School District Local Revenue Exhibit*
C-1	**Estimated Property Taxes (excluding RDA)**	##	$ -	$ -						
B-5	**Redevelopment Agency Local Revenue**	##	$ -	$ -						
	Less In-Lieu Property Tax Transfer	##	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
	Total Local Revenue	##	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
(d) OTHER LCFF ADJUSTMENTS										*Source: School District LCFF Calculation Exhibit*
If applicable, enter adjustments for special legislation, instructional time penalties, and class size penalties populated from the Class Size Penalties exhibit. Adjustments can be positive or negative.										
H-2	**Miscellaneous Adjustments**	##	$ -	$ -						
J-5	**Minimum State Aid Adjustments**	##	$ -	$ -						
(e) UNDUPLICATED PUPIL PERCENTAGE										*Source: School District Unduplicated Pupil Percentage Exhibit*
A-1 / A-3	**District Enrollment**	# # #	-	-						
A-2 / A-4	**COE Enrollment**	# # #	-	-						
	Total Enrollment	# # #	-	-	-	-	-	-	-	
B-1 / B-3	**District Unduplicated Pupil Count**	# # #	-	-						
B-2 / B-4	**COE Unduplicated Pupil Count**	# # #	-	-						
	Total Unduplicated Pupil Count	# # #	-	-	-	-	-	-	-	
	Single Year Unduplicated Pupil Percentage	###	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
C-1	Unduplicated Pupil Percentage (%) - 3 Year Rolling Percentage	###	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	

AIMS College Prep High (111856)		2020-	21-	22-	23-	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	
(f) AVERAGE DAILY ATTENDANCE (ADA)													
ADA used for the Transitional Kindergarten Add-on ONLY:													
G-10	**TK (Commencing in 2022-23)**				#	-	-						*Source: School District LCFF Calculation Exhibit*
ADA used for Base, Supplemental and Concentration Grant Calculations:													
Enter ADA by grade span. The calculator will determine the most advantageous funding option for each year's funding calculation.													
	Current Year ADA: (P-2, Necessary Small Schools, Annual for Special Day Class Extended Year)												*Source: School District ADA Exhibit*
	Grades TK-3	#	#	#	#	-	-						
B-1, D-5	**Grades 4-6**	#	#	#	#	-	-						*District ADA funded on greater of current year or prior year or 3 prior year average*
	Grades 7-8	#	#	#	#	-	-						
	Grades 9-12	#	#	#	#	-	-						
	TOTAL CURRENT YEAR ADA	#	#	#	#	-	-	-	-	-	-	-	
	Nonpublic School, NPS-Licensed Children Institutions, Community Day School: (Annual)												
	Grades TK-3				#	-	-						
D-9, E-1	**Grades 4-6**				#	-	-						*District ADA funded on current year Annual*
	Grades 7-8				#	-	-						
	Grades 9-12				#	-	-						
	TOTAL NPS-CDS (Annual)				#	-	-	-	-	-	-	-	
	District Basic Aid ADA funded outside of the LCFF (Court Ordered, Voluntary Tfr. & Open Enrollment) (For calculating EPA only: this ADA is not included in				#	-	-						
	DISTRICT TOTAL				#	-	-	-	-	-	-	-	
	County Operated Programs, e.g. Community School, Special Ed: (P-2 / Annual)												
	Grades TK-3				#	-	-						
E-2, E-3	**Grades 4-6**				#	-	-						*COE operations funded on current year*
	Grades 7-8				#	-	-						
	Grades 9-12				#	-	-						
	COUNTY TOTAL				#	-	-	-	-	-	-	-	
	RATIO: District ADA-to-Enrollment				###	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
	RATIO: County ADA-to-Enrollment				###	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	

(g) CHARTER SHIFT ADJUSTMENTS FOR ADA PRIOR YEAR GUARANTEES

If applicable, enter prior year ADA for students transferring into or out of district schools and district-sponsored charter schools. Report the prior year ADA for these students in the current year field, using the grade span the students were enrolled in during the prior year(s). NOTE: *Legislative requirements for the charter shift adjustment were suspended in fiscal years 2020-21 and 2021-22, no prior year ADA should be entered for these years.

	Prior year ta Collection, P-2 Attendance School District Form		2019-20	2020-21	2022-23 AD	2023-24 ADA shift reported in 2024-25 PADC ADA report	2024-25 ADA shift reported in 2025-26 PADC ADA report	2025-26 ADA shift reported in 2026-27 PADC ADA report	2026-27 ADA shift reported in 2027-28 PADC ADA report	2027-28 ADA shift reported in 2028-29 PADC ADA report	2028-29 ADA shift reported in 2029-30 PADC ADA report	2029-30 ADA shift reported in 2030-31 PADC ADA report
	Grades TK-3	Prior year Charter School Shift Decrease of ADA for students who attended district schools in the prior year and attended district sponsored	#	#	#	-	-					
A-20	**Grades 4-6**		#	#	#	-	-					
	Grades 7-8		#	#	#	-	-					
	Grades 9-12		#	#	#	-	-					
			#	#	#	-	-	-	-	-	-	-
	Grades TK-3	Prior year Charter School Shift Increase of ADA for students who attended district sponsored charter schools in the prior year and attended	#	#	#	-	-					
A-19	**Grades 4-6**		#	#	#	-	-					
	Grades 7-8		#	#	#	-	-					
	Grades 9-12		#	#	#	-	-					
			#	#	#	-	-	-	-	-	-	-
	Net increase/(decrease) to prior year ADA		#	#	#	-	-	-	-	-	-	-

AIMS College Prep High (111856)			2020-	21-	22-	23-	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
(4) NECESSARY SMALL SCHOOLS ADA													
For each school that is eligible to be funded as a necessary small school in the year NSS funding is anticipated, enter ADA and FTE for the current and three prior years.													
1 **NSS #1**												**School Code:**	
A-2, A-12	**Current Year P2 ADA:**	**Grades TK-3**	-	-	-	-	-	-	-	-	-	-	
A-3, A-13		**Grades 4-6**	-	-	-	-	-	-	-	-	-	-	
A-4, A-14		**Grades 7-8**	-	-	-	-	-	-	-	-	-	-	
B-2, B-6		**Grades 9-12**	-	-	-	-	-	-	-	-	-	-	
		TOTAL	#	#	#	#	-	-	-	-	-	-	-
A-1, A-11, B-1, B-5	**Number of FTE (round up to the full FTE)**		-	-	-	-	-	-	-	-	-	-	
	Is this school eligible for NSS funding?					Eligib	Eligible	Eligible	Eligible	Eligible	Eligible	Eligible	Eligible
	Type of school					Not NS	Not NSS	Not NSS	Not NSS	Not NSS	Not NSS	Not NSS	Not NSS
	Best funding option calculated is:					LCF F	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF
	Select funding method:					LCFF	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF
2 **NSS #2**												**School Code:**	
A-2, A-12	**Current Year P2 ADA:**	**Grades TK-3**	-	-	-	-	-	-	-	-	-	-	
A-3, A-13		**Grades 4-6**	-	-	-	-	-	-	-	-	-	-	
A-4, A-14		**Grades 7-8**	-	-	-	-	-	-	-	-	-	-	
B-2, B-6		**Grades 9-12**	-	-	-	-	-	-	-	-	-	-	
		TOTAL	#	#	#	#	-	-	-	-	-	-	-
A-1, A-11, B-1, B-5	**Number of FTE (round up to the full FTE)**		-	-	-	-	-	-	-	-	-	-	-
	Is this school eligible for NSS funding?					Eligib	Eligible	Eligible	Eligible	Eligible	Eligible	Eligible	Eligible
	Type of school					Not NS	Not NSS	Not NSS	Not NSS	Not NSS	Not NSS	Not NSS	Not NSS
	Best funding option calculated is:					LCFF	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF
	Select funding method:					LCFF	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF
3 **NSS #3**												**School Code:**	
A-2, A-12	**Current Year P2 ADA:**	**Grades TK-3**	-	-	-	-	-	-	-	-	-	-	
A-3, A-13		**Grades 4-6**	-	-	-	-	-	-	-	-	-	-	
A-4, A-14		**Grades 7-8**	-	-	-	-	-	-	-	-	-	-	
B-2, B-6		**Grades 9-12**	-	-	-	-	-	-	-	-	-	-	
		TOTAL	#	#	#	#	-	-	-	-	-	-	-
A-1, A-11, B-1, B-5	**Number of FTE (round up to the full FTE)**		-	-	-	-	-	-	-	-	-	-	
	Is this school eligible for NSS funding?					Eligib	Eligible	Eligible	Eligible	Eligible	Eligible	Eligible	Eligible
	Type of school					Not NS	Not NSS	Not NSS	Not NSS	Not NSS	Not NSS	Not NSS	Not NSS
	Best funding option calculated is:					LCFF	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF
	Select funding method:					LCFF	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF

Source: School District Necessary Small Schools Allowance Exhibit

AIMS College Prep High (111856)			2020-	21-	22-	23-	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
4	NSS #4											School Code:	
A-2, A-12	**Current Year P2 ADA:**	**Grades TK-3**	-	-	-	-	-	-	-	-	-	-	
A-3, A-13		**Grades 4-6**	-	-	-	-	-	-	-	-	-	-	
A-4, A-14		**Grades 7-8**	-	-	-	-	-	-	-	-	-	-	
B-2, B-6		**Grades 9-12**	-	-	-	-	-	-	-	-	-	-	
		TOTAL	#	#	#	#	-	-	-	-	-	-	-
A-1, A-11, B-1, B-5	**Number of FTE (round up to the full FTE)**		-	-	-	-	-	-	-	-	-	-	
	Is this school eligible for NSS funding?					Eligib	Eligible	Eligible	Eligible	Eligible	Eligible	Eligible	Eligible
	Type of school					Not NS	Not NSS	Not NSS	Not NSS	Not NSS	Not NSS	Not NSS	Not NSS
	Best funding option calculated is:					LCFF	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF
	Select funding method:					LCFF	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF
5	NSS #5											School Code:	
A-2, A-12	**Current Year P2 ADA:**	**Grades TK-3**	-	-	-	-	-	-	-	-	-	-	
A-3, A-13		**Grades 4-6**	-	-	-	-	-	-	-	-	-	-	
A-4, A-14		**Grades 7-8**	-	-	-	-	-	-	-	-	-	-	
B-2, B-6		**Grades 9-12**	-	-	-	-	-	-	-	-	-	-	
		TOTAL	#	#	#	#	-	-	-	-	-	-	-
A-1, A-11, B-1, B-5	**Number of FTE (round up to the full FTE)**		-	-	-	-	-	-	-	-	-	-	
	Is this school eligible for NSS funding?					Eligib	Eligible	Eligible	Eligible	Eligible	Eligible	Eligible	Eligible
	Type of school					Not NS	Not NSS	Not NSS	Not NSS	Not NSS	Not NSS	Not NSS	Not NSS
	Best funding option calculated is:					LCFF	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF
	Select funding method:					LCFF	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF

AIMS College Prep High (111856)	2020-21-22-23-	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
(5) IN-LIEU OF PROPERTY TAX CALCULATION FOR CHARTER SCHOOLS								
Complete either section (a) or (b)								
(a) ALTERNATIVE CALCULATION TOOL								
Use this section to override the calculated in-lieu of property tax results.								
1. Clear the prepopulated number '1' from the box located to the ri	1							
2. Local calculation of total in-lieu property taxes								
(b) IN-LIEU 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 span funding rates. To reduce data entry, non-basic aid districts can enter the total ADA for each year into a single grade span.								
1 **Charter Name**								
Charter ADA by grade span								
Grades K-3								
Grades 4-6								
Grades 7-8								
Grades 9-12								
Total ADA	#	-	-	-	-	-	-	-
2 **Charter Name**								
Charter ADA by grade span								
Grades K-3								
Grades 4-6								
Grades 7-8								
Grades 9-12								
Total ADA	#	-	-	-	-	-	-	-
3 **Charter Name**								
Charter ADA by grade span								
Grades K-3								
Grades 4-6								
Grades 7-8								
Grades 9-12								
Total ADA	#	-	-	-	-	-	-	-
4 **Charter Name**								
Charter ADA by grade span								
Grades K-3								
Grades 4-6								
Grades 7-8								
Grades 9-12								
Total ADA	#	-	-	-	-	-	-	-

AIMS College Prep High (111856)								
DETAILED ADA CALCULATION	**2023-24**	**2024-25**	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**
Third 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	-	-	-	-	-	-	-	-
Second 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	-	-	-	-	-	-	-	-
Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)	2022-23 ADA	2023-24 ADA	2024-25 ADA	2025-26 ADA	2026-27 ADA	2027-28 ADA	2028-29 ADA	2029-30 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	-	-	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-	-	-
Grades 9-12	349.04	363.07	340.48	343.29	343.29	343.29	343.29	343.29
LCFF Subtotal	349.04	363.07	340.48	343.29	343.29	343.29	343.29	343.29
NSS	-	-	-	-	-	-	-	-
Combined Subtotal	349.04	363.07	340.48	343.29	343.29	343.29	343.29	343.29
Change in LCFF ADA (excludes NSS ADA)	349.04	363.07	340.48	343.29	343.29	343.29	343.29	343.29
	Increase	Increase	Increase	Increase	Increase	Increase	Increase	Increase

User Notes

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

AIMS College Prep High (111856)								
DETAILED ADA CALCULATION	**2023-24**	**2024-25**	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**
Funded LCFF ADA (greater of current year, prior year or 3-prior year average)								
Grades TK-3	-	-	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-	-	-
Grades 9-12	349.04	363.07	340.48	343.29	343.29	343.29	343.29	343.29
Subtotal	349.04	363.07	340.48	343.29	343.29	343.29	343.29	343.29
	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	-	-	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-	-	-
Grades 9-12	349.04	363.07	340.48	343.29	343.29	343.29	343.29	343.29
Total Actual ADA	349.04	363.07	340.48	343.29	343.29	343.29	343.29	343.29
TOTAL FUNDED ADA, LCFF & NSS								
Grades TK-3	-	-	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-	-	-
Grades 9-12	349.04	363.07	340.48	343.29	343.29	343.29	343.29	343.29
Total Funded ADA	**349.04**	**363.07**	**340.48**	**343.29**	**343.29**	**343.29**	**343.29**	**343.29**
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 tips click on microsoft support link: how to hide-unhide rows or columns

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

AIMS College Prep High (111856) v27.1b

LOCAL CONTROL FUNDING FORMULA

LCFF ENTITLEMENT CALCULATION

Calculation Factors

Year		COLA & Augmentation	Base Grant Proration	Unduplicated Pupil Percentage	Unduplicated Pupil Percentage
2023-24	PY3	8.22%	0.00%	75.62%	75.62%
2024-25	PY2	[illegible]	[illegible]	[illegible]	[illegible]
2025-26	PY1	[illegible]	[illegible]	[illegible]	[illegible]
2026-27	CY	[illegible]	[illegible]	[illegible]	70.96%
2027-28	CY1	3.30%	0.00%	71.77%	71.77%
2028-29	CY2	3.09%	0.00%	71.77%	71.77%
2029-30	CY3	3.11%	0.00%	71.77%	71.77%
2030-31	CY4	3.12%	0.00%	71.77%	71.77%

2023-24 (PY3)

	Current Year ADA	Base	Grade Span	Supplemental	Concentration	Total
Grades TK-3	-	$ 9,919	$ 1,032	$ 1,656	$ 1,468	$ -
Grades 4-6	-	10,069		1,523	1,350	-
Grades 7-8	-	10,367		1,568	1,389	-
Grades 9-12	349.04	12,015	312	1,864	1,652	5,530,024
Subtract Necessary Small School ADA and Funding	-		-	-	-	-
Total Base, Supplemental, and Concentration Grant		$ 4,193,716	$ 108,900	$ 650,728	$ 576,680	$ 5,530,024
NSS Allowance		-				-
TOTAL BASE	349.04	$ 4,193,716	$ 108,900	$ 650,728	$ 576,680	$ 5,530,024

2024-25 (PY2)

	Current Year ADA	Base	Grade Span	Supplemental	Concentration	Total
Grades TK-3	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Grades 4-6	[illegible]	[illegible]		[illegible]	[illegible]	[illegible]
Grades 7-8	[illegible]	[illegible]		[illegible]	[illegible]	[illegible]
Grades 9-12	363.07	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Subtract Necessary Small School ADA and Funding	-					
Total Base, Supplemental, and Concentration Grant		[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
NSS Allowance						
TOTAL BASE	363.07	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]

2025-26 (PY1)

	Current Year ADA	Base	Grade Span	Supplemental	Concentration	Total
Grades TK-3	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Grades 4-6	[illegible]	[illegible]		[illegible]	[illegible]	[illegible]
Grades 7-8	[illegible]	[illegible]		[illegible]	[illegible]	[illegible]
Grades 9-12	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Subtract Necessary Small School ADA and Funding						
Total Base, Supplemental, and Concentration Grant		[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
NSS Allowance						
TOTAL BASE	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]

2026-27 (CY)

	Current Year ADA	Base	Grade Span	Supplemental	Concentration	Total
Grades TK-3	[illegible]	[illegible]	[illegible]	[illegible]	1,225	$ -
Grades 4-6	[illegible]	[illegible]		[illegible]	1,127	-
Grades 7-8	[illegible]	[illegible]		[illegible]	1,160	-
Grades 9-12	[illegible]	[illegible]	[illegible]	[illegible]	1,379	5,685,160
Subtract Necessary Small School ADA and Funding						-
Total Base, Supplemental, and Concentration Grant		[illegible]	[illegible]	[illegible]	473,467	$ 5,685,160
NSS Allowance						-
TOTAL BASE	[illegible]	[illegible]	[illegible]	[illegible]	473,467	$ 5,685,160

2027-28 (CY1)

	Current Year ADA	Base	Grade Span	Supplemental	Concentration	Total
Grades TK-3	-	$ 11,051	$ 1,149	$ 1,751	$ 1,330	$ -
Grades 4-6	-	11,218		1,610	1,223	-
Grades 7-8	-	11,550		1,658	1,259	-
Grades 9-12	343.29	13,386	348	1,971	1,497	5,905,344
Subtract Necessary Small School ADA and Funding	-	-	-			-
Total Base, Supplemental, and Concentration Grant		$ 4,595,213	$ 119,463	$ 676,745	$ 513,923	$ 5,905,344
NSS Allowance		-				-
TOTAL BASE	343.29	$ 4,595,213	$ 119,463	$ 676,745	$ 513,923	$ 5,905,344

2028-29 (CY2)

	Current Year ADA	Base	Grade Span	Supplemental	Concentration	Total
Grades TK-3	-	$ 11,392	$ 1,185	$ 1,805	$ 1,371	$ -
Grades 4-6	-	11,565		1,660	1,261	-
Grades 7-8	-	11,907		1,709	1,298	-
Grades 9-12	343.29	13,800	359	2,032	1,543	6,088,086
Subtract Necessary Small School ADA and Funding	-	-	-			-
Total Base, Supplemental, and Concentration Grant		$ 4,737,333	$ 123,239	$ 697,687	$ 529,827	$ 6,088,086
NSS Allowance		-				-
TOTAL BASE	343.29	$ 4,737,333	$ 123,239	$ 697,687	$ 529,827	$ 6,088,086

2029-30 (CY3)

	Current Year ADA	Base	Grade Span	Supplemental	Concentration	Total
Grades TK-3	-	$ 11,746	$ 1,222	$ 1,861	$ 1,414	$ -
Grades 4-6	-	11,925		1,712	1,300	-
Grades 7-8	-	12,277		1,762	1,338	-
Grades 9-12	343.29	14,229	370	2,096	1,591	6,277,277
Subtract Necessary Small School ADA and Funding	-	-	-			-
Total Base, Supplemental, and Concentration Grant		$ 4,884,602	$ 127,016	$ 719,368	$ 546,291	$ 6,277,277
NSS Allowance		-				-
TOTAL BASE	343.29	$ 4,884,602	$ 127,016	$ 719,368	$ 546,291	$ 6,277,277

2030-31 (CY4)

	Current Year ADA	Base	Grade Span	Supplemental	Concentration	Total
Grades TK-3	-	$ 12,112	$ 1,260	$ 1,919	$ 1,458	$ -
Grades 4-6	-	12,297		1,765	1,340	-
Grades 7-8	-	12,660		1,817	1,380	-
Grades 9-12	343.29	14,673	381	2,161	1,641	6,472,917
Subtract Necessary Small School ADA and Funding	-	-	-			-
Total Base, Supplemental, and Concentration Grant		$ 5,037,021	$ 130,791	$ 741,788	$ 563,317	$ 6,472,917
NSS Allowance		-				-
TOTAL BASE	343.29	$ 5,037,021	$ 130,791	$ 741,788	$ 563,317	$ 6,472,917

Transitional Kindergarten and Minimum State Aid factors

Year	TK ADA	TK Add-on rate	12-13 Rate	ADA	2012-13 NSS Allowance (deficited)	Charter School Categorical Block Grant rate	Charter School Categorical Block Grant ADA
2023-24	-	$ 3,044.00	$ 6,185.00	349.04	$ -	531.48	349.04
2024-25	-	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
2025-26	-	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
2026-27	-	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
2027-28	-	$ 5,892.00	$ 6,185.00	343.29	$ -	531.48	343.29
2028-29	-	$ 6,074.00	$ 6,185.00	343.29	$ -	531.48	343.29
2029-30	-	$ 6,263.00	$ 6,185.00	343.29	$ -	531.48	343.29
2030-31	-	$ 6,458.00	$ 6,185.00	343.29	$ -	531.48	343.29

ADD ONS, ENTITLEMENT AND STATE AID (Total column)

	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
ADD ONS:								
Targeted Instructional Improvement Block Grant	$ -	[illegible]	[illegible]	$ -	$ -	$ -	$ -	$ -
Home-to-School Transportation (COLA added commencing 2023-24)	-	[illegible]	[illegible]	-	-	-	-	-
Small School District Bus Replacement Program (COLA added commencing 2023-24)	-	[illegible]	[illegible]	-	-	-	-	-
Transitional Kindergarten (Commencing 2022-23)	-	[illegible]	[illegible]	-	-	-	-	-
ECONOMIC RECOVERY TARGET PAYMENT	-	[illegible]	[illegible]	-	-	-	-	-
LCFF Entitlement Before Adjustments	$ 5,530,024	[illegible]	[illegible]	$ 5,685,160	$ 5,905,344	$ 6,088,086	$ 6,277,277	$ 6,472,917
Miscellaneous Adjustments	-	[illegible]	[illegible]	-	-	-	-	-
ADJUSTED LCFF ENTITLEMENT	$ 5,530,024	[illegible]	[illegible]	$ 5,685,160	$ 5,905,344	$ 6,088,086	$ 6,277,277	$ 6,472,917
Local Revenue (including RDA)	(1,270,673)	[illegible]	[illegible]	(1,416,188)	(1,416,188)	(1,416,188)	(1,416,188)	(1,416,188)
Gross State Aid	$ 4,259,351	[illegible]	[illegible]	$ 4,268,972	$ 4,489,156	$ 4,671,898	$ 4,861,089	$ 5,056,729
Education Protection Account Entitlement	(636,284)	[illegible]	[illegible]	(1,089,268)	(1,125,214)	(1,159,983)	(1,196,058)	(1,233,376)
Net State Aid	$ 3,623,067	[illegible]	[illegible]	$ 3,179,704	$ 3,363,942	$ 3,511,915	$ 3,665,031	$ 3,823,353

MINIMUM STATE AID CALCULATION

	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
2012-13 RL/Charter Gen BG adjusted for ADA	$ 2,158,812	[illegible]	[illegible]	$ 2,123,218	$ 2,123,218	$ 2,123,218	$ 2,123,218	$ 2,123,218
2012-13 NSS Allowance (deficited)	-	[illegible]	[illegible]	-	-	-	-	-
Minimum State Aid Adjustments	-	[illegible]	[illegible]	-	-	-	-	-
Less Current Year Property Taxes/In-Lieu	(1,270,673)	[illegible]	[illegible]	(1,416,188)	(1,416,188)	(1,416,188)	(1,416,188)	(1,416,188)
Less Education Protection Account Entitlement	(636,284)	[illegible]	[illegible]	(1,089,268)	(1,125,214)	(1,159,983)	(1,196,058)	(1,233,376)
Subtotal State Aid for Historical RL/Charter General BG	$ 251,855	[illegible]	[illegible]	$ -	$ -	$ -	$ -	$ -
Categorical Minimum State Aid	-	[illegible]	[illegible]	-	-	-	-	-
Charter School Categorical Block Grant adjusted for ADA	185,508	[illegible]	[illegible]	182,449	182,449	182,449	182,449	182,449
Minimum State Aid Guarantee Before Proration Factor	$ 437,363	[illegible]	[illegible]	$ 182,449	$ 182,449	$ 182,449	$ 182,449	$ 182,449
Proration Factor		[illegible]	[illegible]	0.00%	0.00%	0.00%	0.00%	0.00%
Minimum State Aid Guarantee	$ 437,363	[illegible]	[illegible]	$ 182,449	$ 182,449	$ 182,449	$ 182,449	$ 182,449
CHARTER SCHOOL MINIMUM STATE AID OFFSET								
LCFF Entitlement	5,530,024	[illegible]	[illegible]	5,685,160	5,905,344	6,088,086	6,277,277	6,472,917
Minimum State Aid plus Property Taxes including RDA	1,708,036	[illegible]	[illegible]	1,598,637	1,598,637	1,598,637	1,598,637	1,598,637
Offset	-	[illegible]	[illegible]	-	-	-	-	-
Minimum State Aid Prior to Offset	437,363	[illegible]	[illegible]	182,449	182,449	182,449	182,449	182,449
Total Minimum State Aid with Offset	437,363	[illegible]	[illegible]	182,449	182,449	182,449	182,449	182,449
State Aid Before Additional State Aid	$ 3,623,067	[illegible]	[illegible]	$ 3,179,704	$ 3,363,942	$ 3,511,915	$ 3,665,031	$ 3,823,353
ADDITIONAL STATE AID	$ -	[illegible]	[illegible]	$ -	$ -	$ -	$ -	$ -
LCFF State Aid, Adjusted for Minimum State Aid Guarantee	$ 3,623,067	[illegible]	[illegible]	$ 3,179,704	$ 3,363,942	$ 3,511,915	$ 3,665,031	$ 3,823,353

	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
LCFF Entitlement, excludes Categorical MSA and before COE transfer, Choice & Charter Supplemental	$ 5,530,024	[illegible]	[illegible]	$ 5,685,160	$ 5,905,344	$ 6,088,086	$ 6,277,277	$ 6,472,917
Change Over Prior Year		[illegible]	[illegible]	[illegible]	3.87% 220,184	3.09% 182,742	3.11% 189,191	3.12% 195,640
LCFF Entitlement Per ADA (excluding Categorical MSA)	$ 15,844	[illegible]	[illegible]	16,561	17,202	17,735	18,286	18,856
Per-ADA Change Over Prior Year		[illegible]	[illegible]	[illegible]	3.87% 641	3.10% 533	3.11% 551	3.12% 570
Basic Aid Status (school districts only)	-	[illegible]	[illegible]	-	-	-	-	-

LCFF SOURCES INCLUDING EXCESS TAXES

	2023-24	2024-25	2025-26	2026-27	Increase (2027-28)	2027-28	Increase (2028-29)	2028-29	Increase (2029-30)	2029-30	Increase (2030-31)	2030-31
State Aid	$ 3,623,067	[illegible]	[illegible]	$ 3,179,704	5.79% 184,238	$ 3,363,942	4.40% 147,973	$ 3,511,915	4.36% 153,116	$ 3,665,031	4.32% 158,322	$ 3,823,353
Education Protection Account	636,284	[illegible]	[illegible]	1,089,268		1,125,214		1,159,983		1,196,058		1,233,376
Property Taxes Net of In-Lieu Transfers	-	[illegible]	[illegible]	-	0.00% -	-	0.00% -	-	0.00% -	-	0.00% -	-
Charter In-Lieu Taxes	1,270,673	[illegible]	[illegible]	1,416,188	0.00% -	1,416,188	0.00% -	1,416,188	0.00% -	1,416,188	0.00% -	1,416,188
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)	$ 5,530,024	[illegible]	[illegible]	$ 5,685,160	3.24% 184,238	$ 5,905,344	2.51% 147,973	$ 6,088,086	2.52% 153,116	$ 6,277,277	2.68% 158,322	$ 6,472,917

USER NOTES

AIMS College Prep High (111856)												
EDUCATION PROTECTION ACCOUNT												
		CDE P-2 Certification* 2023-24	**Calculated* 2023-24**	CDE P-2 Certification* 2024-25	**Calculated* 2024-25**	Estimated P-2 2025-26	**Calculated* 2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**
EDUCATION PROTECTION ACCOUNT (EPA) MINIMUM ENTITLEMENT												
A-1	Total ADA for EPA Minimum	349.04	349.04	362.88	363.07	340.48	340.48	343.29	343.29	343.29	343.29	343.29
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)	$ 69,808	$ *69,808*	$ 72,576	$ 72,614	$ 68,096	$ 68,096	$ 68,657	$ 68,657	$ 68,657	$ 68,657	$ 68,657
EPA PROPORTIONATE SHARE CAP												
B3,B7	2012-13 Deficited Base RL/Charter Rate (adjusted for COLA eff. 21/22)		$ 8,271.73		$ 8,360.24	$ 8,552.53	$ 8,552.53	$ 8,797.99	$ 9,088.32	$ 9,369.15	$ 9,660.53	$ 9,962
B4, B8	Current Year Funded ADA, excluding NSS		349.04		363.07	340.48	340.48	343.29	343.29	343.29	343.29	343.29
B-11	2012-13 Deficited Other Revenue Limit per ADA (adjusted for COLA eff. 21/22)		$ -		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
B-12	Current Year Funded ADA, including NSS		349.04		363.07	340.48	340.48	343.29	343.29	343.29	343.29	343.29
B9+B13	*Adjusted Total Revenue Limit*		*$ 2,887,165*		*$ 3,035,352*	*$ 2,911,965*	*$ 2,911,965*	*$ 3,020,218*	*$ 3,119,884*	*$ 3,216,289*	*$ 3,316,315*	*$ 3,419,785*
B14	*Current Year Adjusted NSS Allowance*		*$ -*		*$ -*	*$ -*	*$ -*	*$ -*	*$ -*	*$ -*	*$ -*	*$ -*
B-16	Adjusted Revenue Limit/Adjusted General Purpose Funding for EPA	*$ 2,887,165*	*$ 2,887,165*	*$ 3,033,764*	$ 3,035,352	$ 2,911,965	$ 2,911,965	$ 3,020,218	$ 3,119,884	$ 3,216,289	$ 3,316,315	$ 3,419,785
B-17	Local Revenue/In-Lieu of Property Taxes	$ 1,290,307	$ 1,270,673	$ 1,426,220	$ 1,409,536	$ 1,404,616	$ 1,404,616	$ 1,416,188	$ 1,416,188	$ 1,416,188	$ 1,416,188	$ 1,416,188
B-18	EPA Proportionate Share Cap (B-16 - B-17; If less than 0, B-18 = 0)	*$ 1,596,858*	*$ 1,616,492*	$ 1,607,544	$ 1,625,816	$ 1,507,349	$ 1,507,349	$ 1,604,030	$ 1,703,696	$ 1,800,101	$ 1,900,127	$ 2,003,597
EPA PROPORTIONATE SHARE												
C-1	Adjusted Revenue Limit/Adjusted General Purpose Funding for EPA	*$ 2,887,165*	$2,887,165	*$ 3,033,764*	$3,035,352	$2,911,965	$2,911,965	$3,020,218	$3,119,884	$3,216,289	$3,316,315	$3,419,785
C-2	Statewide EPA Proportionate Share Ratio (as of P-2 certification)	21.98880689%		49.68656772%		36.06588113%		36.06588113%	36.06588113%	36.06588113%	36.06588113%	36.06588113%
C-3	EPA Proportionate Share (C-1 * C-2)	*$ 634,853*	*$ 636,284*	$ 1,507,373	*$ 1,534,202*	$ 1,050,226	*$ 1,050,226*	$ 1,089,268	$ 1,125,214	$ 1,159,983	$ 1,196,058	$ 1,233,376
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)	*$ 634,853*	*$ 636,284*	$ 1,507,373	$ 1,534,202	$ 1,050,226	$ 1,050,226	$ 1,089,268	$ 1,125,214	$ 1,159,983	$ 1,196,058	$ 1,233,376
D-2	Miscellaneous Adjustments**	*$ -*	*$ -*	*$ -*	*$ -*	*$ -*	*$ -*	$-	$-	$-	$-	$-
D-3	Adjusted EPA Entitlement (D-1 + D-2+D-2a)	*634,853*	*636,284*	1,507,373	1,534,202	1,050,226	1,050,226	1,089,268	1,125,214	1,159,983	1,196,058	1,233,376
D-4	Prior Year Annual Adjustment	*$ 3,069*	*3,069*	*$ 1,431*	*1,431*	*$ 26,829*	*26,829*	-				
D-5	P2 Entitlement Net of PY Adjustment	*$ 637,922*	*639,353*	*$ 1,508,804*	*1,535,633*	$ 1,077,055	*1,077,055*	1,089,268	1,125,214	1,159,983	1,196,058	1,233,376
C-2	Statewide EPA Proportionate Share Ratio (as of Annual certification)	22.03836064%	22.03836064%	50.54446491%	50.54446491%	36.06588113%	36.06588113%	36.06588113%	36.06588113%	36.06588113%	36.06588113%	36.06588113%
	Adjusted EPA Allocation (used to calculate LCFF Revenue)	*$ 636,284*		*$ 1,534,202*		*$ 1,050,226*		*1,089,268*	*1,125,214*	*1,159,983*	*1,196,058*	*1,233,376*

USER NOTES

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

**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.*

AIMS College Prep High (111856)	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
General Assumptions								
COLA & Augmentation	8.22%	1.07%	2.30%	4.31%	3.30%	3.09%	3.11%	3.12%
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	368	386	372	355	355	355	355	355
Unduplicated Pupil Count (UPC)	290	268	267	255	255	255	255	255
Unduplicated Pupil Percentage (UPP)	75.62%	76.92%	73.27%	70.96%	71.77%	71.77%	71.77%	71.77%
Current Year LCFF Average Daily Attendance (ADA)	349.04	363.07	340.48	343.29	343.29	343.29	343.29	343.29
Funded LCFF ADA	349.04	363.07	340.48	343.29	343.29	343.29	343.29	343.29
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	$4,193,716	$4,409,122	$4,229,783	$4,448,287	$4,595,213	$4,737,333	$4,884,602	$5,037,021
Grade Span Adjustment	108,900	114,730	109,975	115,687	119,463	123,239	127,016	130,791
Adjusted Base Grant	$4,302,616	$4,523,852	$4,339,758	$4,563,974	$4,714,676	$4,860,572	$5,011,618	$5,167,812
Supplemental Grant	650,728	695,949	635,948	647,719	676,745	697,687	719,368	741,788
Concentration Grant	576,680	644,558	515,368	473,467	513,923	529,827	546,291	563,317
Total Base, Supplemental and Concentration Grant	$5,530,024	$5,864,359	$5,491,074	$5,685,160	$5,905,344	$6,088,086	$6,277,277	$6,472,917
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)	**$5,530,024**	**$5,864,359**	**$5,491,074**	**$5,685,160**	**$5,905,344**	**$6,088,086**	**$6,277,277**	**$6,472,917**
Miscellaneous Adjustments	-	-	-	-	-	-	-	-
Total LCFF Entitlement (excludes Additional State Aid)	**$ 5,530,024**	**$ 5,864,359**	**$ 5,491,074**	**$ 5,685,160**	**$ 5,905,344**	**$ 6,088,086**	**$ 6,277,277**	**$ 6,472,917**
LCFF Entitlement Per ADA (excludes Categorical MSA)	$ 15,844	$ 16,152	$ 16,127	$ 16,561	$ 17,202	$ 17,735	$ 18,286	$ 18,856
Additional State Aid	-	-	-	-	-	-	-	-
Total LCFF Entitlement with Additional State Aid	5,530,024	5,864,359	5,491,074	5,685,160	5,905,344	6,088,086	6,277,277	6,472,917
LCFF Sources Summary								
Funding Source Summary								
Local Revenue and In-Lieu of Property Taxes (net for school districts)	*$ 1,270,673*	*$ 1,409,536*	*$ 1,404,616*	*$ 1,416,188*	*$ 1,416,188*	*$ 1,416,188*	*$ 1,416,188*	*$ 1,416,188*
Education Protection Account Entitlement (includes $200/minimum per ADA)	$ 636,284	$ 1,534,202	$ 1,050,226	$ 1,089,268	$ 1,125,214	$ 1,159,983	$ 1,196,058	$ 1,233,376
Net State Aid (excludes Additional State Aid)	$ 3,623,067	$ 2,920,621	$ 3,036,232	$ 3,179,704	$ 3,363,942	$ 3,511,915	$ 3,665,031	$ 3,823,353
Additional State Aid	*$ -*	*$ -*	*$ -*	*$ -*	*$ -*	*$ -*	*$ -*	*$ -*
Total Funding Sources	**$ 5,530,024**	**$ 5,864,359**	**$ 5,491,074**	**$ 5,685,160**	**$ 5,905,344**	**$ 6,088,086**	**$ 6,277,277**	**$ 6,472,917**

User Notes

Additional columns are hidden

AIMS College Prep High (111856)	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
Funding Source by Resource-Object								
State Aid (Resource Code 0000, Object Code 8011)	$ 3,623,067	$ 2,920,621	$ 3,036,232	$ 3,179,704	$ 3,363,942	$ 3,511,915	$ 3,665,031	$ 3,823,353
EPA, Current Year (Resource 1400, Object Code 8012) (P-2 plus Current Year Accrual)	$ 636,284	$ 1,534,202	$ 1,050,226	$ 1,089,268	$ 1,125,214	$ 1,159,983	$ 1,196,058	$ 1,233,376
EPA, Prior Year Adjustment (Resource 1400, Object Code 8019) (P-A less Prior Year Accrual)	$ 3,069	$ 1,431	$ 26,829	$ -	$ -	$ -	$ -	$ -
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)	1,270,673	1,409,536	1,404,616	1,416,188	1,416,188	1,416,188	1,416,188	1,416,188
Entitlement and Source Reconciliation								
Basic Aid/Excess Tax District Status	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total LCFF Entitlement	$ 5,530,024	$ 5,864,359	$ 5,491,074	$ 5,685,160	$ 5,905,344	$ 6,088,086	$ 6,277,277	$ 6,472,917
Additional State Aid	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Additional EPA Minimum Entitlement (excess to LCFF Entitlement)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Excess Taxes before Minimum State Aid	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Funding Sources	$ 5,530,024	$ 5,864,359	$ 5,491,074	$ 5,685,160	$ 5,905,344	$ 6,088,086	$ 6,277,277	$ 6,472,917
LCAP Percentage to Increase or Improve Services Calculation								
Base Grant (Excludes add-ons for TIIG & Transportation)	[redacted]	[redacted]	$ 4,339,758	$ 4,563,974	$ 4,714,676	$ 4,860,572	$ 5,011,618	$ 5,167,812
Supplemental and Concentration Grant funding in the LCAP year	[redacted]	[redacted]	$ 1,151,316	$ 1,121,186	$ 1,190,668	$ 1,227,514	$ 1,265,659	$ 1,305,105
Projected Additional 15% Concentration Grant funding in the LCAP year	[redacted]	[redacted]	$ 118,931	$ 109,262	$ 118,597	$ 122,268	$ 126,067	$ 129,996
Percentage to Increase or Improve Services	[redacted]	[redacted]	26.53%	24.57%	25.25%	25.25%	25.25%	25.25%

User Notes

Additional columns are hidden

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

AIMS College Prep High (111856)									User Notes	Additional columns are hidden
	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31		
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	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		

AIMS College Prep High (111856)								
	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
PER-ADA FUNDING LEVELS								
Base, Supplemental and Concentration Rate per ADA								
Grades TK-3	$ 14,074.99	$ 14,347.67	$ 14,326.94	$ 14,712.49	$ 15,281.05	$ 15,753.26	$ 16,243.00	$ 16,749.03
Grades 4-6	$ 12,941.38	$ 13,192.65	$ 13,172.99	$ 13,527.87	$ 14,051.05	$ 14,485.68	$ 14,936.60	$ 15,402.55
Grades 7-8	$ 13,324.39	$ 13,582.84	$ 13,562.70	$ 13,927.72	$ 14,466.89	$ 14,914.05	$ 15,377.49	$ 15,857.22
Grades 9-12	$ 15,843.52	$ 16,152.15	$ 16,127.45	$ 16,561.05	$ 17,202.45	$ 17,734.78	$ 18,285.90	$ 18,855.81
Base Grants								
Grades TK-3	$ 9,919	$ 10,025	$ 10,256	$ 10,698	$ 11,051	$ 11,392	$ 11,746	$ 12,112
Grades 4-6	$ 10,069	$ 10,177	$ 10,411	$ 10,860	$ 11,218	$ 11,565	$ 11,925	$ 12,297
Grades 7-8	$ 10,367	$ 10,478	$ 10,719	$ 11,181	$ 11,550	$ 11,907	$ 12,277	$ 12,660
Grades 9-12	$ 12,015	$ 12,144	$ 12,423	$ 12,958	$ 13,386	$ 13,800	$ 14,229	$ 14,673
Grade Span Adjustment								
Grades TK-3	$ 1,032	$ 1,043	$ 1,067	$ 1,113	$ 1,149	$ 1,185	$ 1,222	$ 1,260
Grades 9-12	$ 312	$ 316	$ 323	$ 337	$ 348	$ 359	$ 370	$ 381
Prorated Base, Supplemental and Concentration Rate per ADA								
Grades TK-3	$ 10,951	$ 11,068	$ 11,323	$ 11,811	$ 12,200	$ 12,577	$ 12,968	$ 13,372
Grades 4-6	$ 10,069	$ 10,177	$ 10,411	$ 10,860	$ 11,218	$ 11,565	$ 11,925	$ 12,297
Grades 7-8	$ 10,367	$ 10,478	$ 10,719	$ 11,181	$ 11,550	$ 11,907	$ 12,277	$ 12,660
Grades 9-12	$ 12,327	$ 12,460	$ 12,746	$ 13,295	$ 13,734	$ 14,159	$ 14,599	$ 15,054
Prorated Base Grants								
Grades TK-3	$ 9,919	$ 10,025	$ 10,256	$ 10,698	$ 11,051	$ 11,392	$ 11,746	$ 12,112
Grades 4-6	$ 10,069	$ 10,177	$ 10,411	$ 10,860	$ 11,218	$ 11,565	$ 11,925	$ 12,297
Grades 7-8	$ 10,367	$ 10,478	$ 10,719	$ 11,181	$ 11,550	$ 11,907	$ 12,277	$ 12,660
Grades 9-12	$ 12,015	$ 12,144	$ 12,423	$ 12,958	$ 13,386	$ 13,800	$ 14,229	$ 14,673
Prorated Grade Span Adjustment								
Grades TK-3	$ 1,032	$ 1,043	$ 1,067	$ 1,113	$ 1,149	$ 1,185	$ 1,222	$ 1,260
Grades 9-12	$ 312	$ 316	$ 323	$ 337	$ 348	$ 359	$ 370	$ 381
Supplemental Grant	20%	20%	20%	20%	20%	20%	20%	20%
Maximum - 1.00 ADA, 100% UPP								
Grades TK-3	$ 2,190	$ 2,214	$ 2,265	$ 2,362	$ 2,440	$ 2,515	$ 2,594	$ 2,674
Grades 4-6	$ 2,014	$ 2,035	$ 2,082	$ 2,172	$ 2,244	$ 2,313	$ 2,385	$ 2,459
Grades 7-8	$ 2,073	$ 2,096	$ 2,144	$ 2,236	$ 2,310	$ 2,381	$ 2,455	$ 2,532
Grades 9-12	$ 2,465	$ 2,492	$ 2,549	$ 2,659	$ 2,747	$ 2,832	$ 2,920	$ 3,011
Actual - 1.00 ADA, Local UPP as follows:	*75.62%*	*76.92%*	*73.27%*	*70.96%*	*71.77%*	*71.77%*	*71.77%*	*71.77%*
Grades TK-3	$ 1,656	$ 1,703	$ 1,659	$ 1,676	$ 1,751	$ 1,805	$ 1,861	$ 1,919
Grades 4-6	$ 1,523	$ 1,566	$ 1,526	$ 1,541	$ 1,610	$ 1,660	$ 1,712	$ 1,765
Grades 7-8	$ 1,568	$ 1,612	$ 1,571	$ 1,587	$ 1,658	$ 1,709	$ 1,762	$ 1,817
Grades 9-12	$ 1,864	$ 1,917	$ 1,868	$ 1,887	$ 1,971	$ 2,032	$ 2,096	$ 2,161
Concentration Grant (>55% population)	65%	65%	65%	65%	65%	65%	65%	65%
Maximum - 1.00 ADA, 100% UPP								
Grades TK-3	$ 7,118	$ 7,194	$ 7,360	$ 7,677	$ 7,930	$ 8,175	$ 8,429	$ 8,692
Grades 4-6	$ 6,545	$ 6,615	$ 6,767	$ 7,059	$ 7,292	$ 7,517	$ 7,751	$ 7,993
Grades 7-8	$ 6,739	$ 6,811	$ 6,967	$ 7,268	$ 7,508	$ 7,740	$ 7,980	$ 8,229
Grades 9-12	$ 8,013	$ 8,099	$ 8,285	$ 8,642	$ 8,927	$ 9,203	$ 9,489	$ 9,785
Actual - 1.00 ADA, Local UPP >55% as follows:	*20.6200%*	*21.9200%*	*18.2700%*	*15.9600%*	*16.7700%*	*16.7700%*	*16.7700%*	*16.7700%*
Grades TK-3	$ 1,468	$ 1,577	$ 1,345	$ 1,225	$ 1,330	$ 1,371	$ 1,414	$ 1,458
Grades 4-6	$ 1,350	$ 1,450	$ 1,236	$ 1,127	$ 1,223	$ 1,261	$ 1,300	$ 1,340
Grades 7-8	$ 1,389	$ 1,493	$ 1,273	$ 1,160	$ 1,259	$ 1,298	$ 1,338	$ 1,380
Grades 9-12	$ 1,652	$ 1,775	$ 1,514	$ 1,379	$ 1,497	$ 1,543	$ 1,591	$ 1,641

User Notes

Additional columns are hidden

FINANCIAL PACKET

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Three-Year Cash Flow Projections

ACOE Cash Flow Worksheets for FY 2026-27, 2027-28, and 2028-29

2026-27 Adopted Budget Cash Flow Worksheet

Charter Name: AIMS High	Object	Beginning Balance	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June	Sub-total	Accruals	Total	Budget
Actuals through Month of:																		
A. Beginning Cash	9110-9120	5,364,313	5,364,313	5,104,586	4,507,797	4,422,141	4,617,165	4,509,169	4,412,749	4,406,242	4,410,162	4,403,891	4,597,114	4,353,581	5,364,313			
B. Receipts																		
LCFF Revenue																		
State Aid - Current Year	8011		158,985	158,985	286,173	286,173	286,173	286,173	286,173	286,173	286,173	286,173	286,173	286,173	3,179,704		3,179,704	3,179,704
Education Protection Account	8012		0	0	0	272,317	0	0	272,317	0	0	272,317	0	272,317	1,089,268		1,089,268	1,089,268
State Aid - Prior Year	8019		0	0	0	0	0	0	0	0	0	0	0	0	0		0	0
In Lieu of Property Taxes	8096		70,809	155,781	127,457	127,457	99,133	99,133	99,133	184,104	198,266	99,133	99,133	56,648	1,416,188		1,416,188	1,416,188
Other LCFF Transfers	8091, 8097														0		0	
Federal Revenue	8100-8299		4,128	5,381	5,381	17,222	60,736	5,381	101,618	28,878	14,591	38,087	21,169	59,606	362,179		362,179	362,179
Other State Revenue	8300-8599		35,024	51,179	101,524	79,750	75,530	120,900	108,172	83,812	86,127	86,234	63,441	367,127	1,258,821		1,258,821	1,258,821
Other Local Revenue	8600-8799														0		0	
Interfund Transfers In	8900-8929														0		0	
All Other Financing Sources	8930-8979														0		0	
Total Receipts			268,946	371,327	520,536	782,920	521,572	511,588	867,413	582,968	585,157	781,945	469,917	1,041,871	7,306,160	0	7,306,160	7,306,160
C. Disbursements																		
Certificated Salaries	1000-1999		28,271	171,654	148,311	148,153	146,208	173,325	147,339	152,273	149,833	150,240	173,891	35,800	1,625,296		1,625,296	1,625,296
Non-certificated Salaries	2000-2999		74,155	108,144	101,039	93,532	109,912	89,030	83,131	88,285	89,978	110,440	96,503	74,702	1,118,850		1,118,850	1,118,850
Employee Benefits	3000-3999		51,684	73,429	63,168	68,210	60,211	70,511	73,783	77,955	63,610	60,694	66,457	48,456	778,169		778,169	778,169
Books & Supplies	4000-4999		77,184	50,833	52,031	28,191	53,515	40,222	29,496	34,424	37,686	30,266	57,603	78,416	569,865		569,865	569,865
Services & Other Operating Expenditures	5000-5999		296,958	243,550	241,782	249,952	259,863	235,060	215,811	221,738	250,462	237,222	252,685	227,803	2,932,884		2,932,884	2,932,884
Capital Outlay	6000-6999		421	421	421	421	421	421	421	421	421	421	421	421	5,047		5,047	5,047
Other Outgo	7000-7499														0		0	
Interfund Transfers Out	7600-7629														0		0	
All Other Financing Uses	7630-7699														0		0	
Total Disbursements			528,672	648,031	606,752	588,457	630,129	608,568	549,980	575,094	591,989	589,282	647,560	465,597	7,030,112	0	7,030,112	7,030,112
D. Balance Sheet Items																		
Assets and Deferred Outflows																		
Cash and Investments	9110-9199	5,364,313	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Accounts Receivable	9200-9299	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Due From Other Funds	9310		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Stores	9320		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Prepaid Expenses	9330	**7,013**	0	7,013	0	0	0	0	0	0	0	0	0	0	7,013	0	7,013	
Other Current Assets	9340	11,826	0	0	0	0	0	0	0	0	0	0	0	11,826	11,826	0	11,826	
Lease Receivable	9380		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Capital Assets (accrual basis only)	9400-9489	92091	0	1,121	561	561	561	561	561	561	561	561	561	85,924	92,091	0	92,091	
Deferred Outflows of Resources	9490		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Liabilities and Deferred Inflows																		
Accounts Payable	9500-9599	78,220	0	78,220	0	0	0	0	0	0	0	0	0	0	78,220	0	78,220	
Due To Other Funds	9610	328,560	0	0	0	0	0	0	0	0	0	0	0	328,560	328,560	0	328,560	
Current Loans	9640		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Unearned Revenues	9650	**1,411,258**	0	250,000	0	0	0	0	324,500	4,515	0	0	66,450	765,793	1,411,258	0	1,411,258	
Long-Term Liabilities (accrual basis only)	9660-9669		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Deferred Inflows of Resources	9690		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Total Balance Sheet Items			**0**	**(320,086)**	**561**	**561**	**561**	**561**	**(323,939)**	**(3,954)**	**561**	**561**	**(65,889)**	**(996,603)**	**(1,707,108)**	**0**	(1,707,108)	
E. Net Increase/Decrease (B-C+D)			(259,726)	(596,790)	(85,655)	195,024	(107,996)	(96,420)	(6,507)	3,919	(6,271)	193,223	(243,533)	(420,328)	(1,431,060)	0	0	
F. Ending Cash (A+E)			5,104,586	4,507,797	4,422,141	4,617,165	4,509,169	4,412,749	4,406,242	4,410,162	4,403,891	4,597,114	4,353,581	3,933,252	3,933,252			
G. Ending Cash plus Accruals																	3,933,252	

0

0 0

0 0

2027-28 Adopted Budget Cash Flow Worksheet

	Object	Beginning Balance	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June	Sub-total	Accruals	Total	Budget			
Charter Name: AIMS High																					0
Actuals through Month of:																					
A. Beginning Cash	**9110-9120**	3,933,252	3,933,252	3,682,416	3,422,469	3,343,979	3,563,479	3,486,327	3,410,765	3,755,446	3,777,387	3,784,990	4,008,743	3,851,376	3,933,252						
B. Receipts																					
LCFF Revenue																					
State Aid - Current Year	**8011**		168,197	168,197	302,755	302,755	302,755	302,755	302,755	302,755	302,755	302,755	302,755	302,755	3,363,942		3,363,942	3,363,942			
Education Protection Account	**8012**		0	0	0	281,304	0	0	281,304	0	0	281,304	0	281,304	1,125,214		1,125,214	1,125,214			
State Aid - Prior Year	**8019**		0	0	0	0	0	0	0	0	0	0	0	0	0		0	0			
In Lieu of Property Taxes	**8096**		70,809	155,781	127,457	127,457	99,133	99,133	99,133	184,104	198,266	99,133	99,133	56,648	1,416,188		1,416,188	1,416,188			
Other LCFF Transfers	**8091, 8097**														0		0				
Federal Revenue	**8100-8299**		4,264	5,559	5,559	17,791	62,740	5,559	104,971	29,831	15,073	39,344	21,868	61,573	374,131		374,131	374,131			
Other State Revenue	**8300-8599**		31,942	48,630	83,684	71,787	67,427	103,698	99,027	73,864	74,135	82,723	59,177	292,358	1,088,450		1,088,450	1,088,450			
Other Local Revenue	**8600-8799**														0		0				
Interfund Transfers In	**8900-8929**														0		0				
All Other Financing Sources	**8930-8979**														0		0				
Total Receipts			275,212	378,167	519,454	801,092	532,055	511,145	887,189	590,553	590,229	805,258	482,933	994,637	7,367,924	0	7,367,924	7,367,924			
C. Disbursements																					
Certificated Salaries	**1000-1999**		26,512	168,487	145,483	144,868	143,427	169,303	144,089	149,035	146,572	146,867	170,587	102,208	1,657,438		1,657,438	1,657,438			
Non-certificated Salaries	**2000-2999**		68,387	100,841	94,131	87,259	102,800	80,704	76,226	82,089	83,134	103,153	88,845	172,691	1,140,260		1,140,260	1,140,260			
Employee Benefits	**3000-3999**		49,838	70,891	60,722	65,765	57,758	68,206	71,526	75,647	61,286	58,314	63,987	88,560	792,500		792,500	792,500			
Books & Supplies	**4000-4999**		78,728	51,850	53,071	28,754	54,585	41,027	30,086	35,112	38,439	30,871	58,755	79,985	581,263		581,263	581,263			
Services & Other Operating Expenditures	**5000-5999**		302,155	245,615	244,108	254,517	250,208	227,037	220,152	226,301	252,764	241,871	257,698	226,344	2,948,770		2,948,770	2,948,770			
Capital Outlay	**6000-6999**		429	429	429	429	429	429	429	429	429	429	429	429	5,148		5,148	5,148			
Other Outgo	**7000-7499**														0		0				
Interfund Transfers Out	**7600-7629**														0		0				
All Other Financing Uses	**7630-7699**														0		0				
Total Disbursements			526,048	638,114	597,944	581,592	609,207	586,708	542,508	568,613	582,625	581,505	640,301	670,216	7,125,380	0	7,125,380	7,125,380			
D. Balance Sheet Items																					
Assets and Deferred Outflows																					
Cash and Investments	**9110-9199**		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
Accounts Receivable	**9200-9299**		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
Due From Other Funds	**9310**		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
Stores	**9320**		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
Prepaid Expenses	**9330**		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
Other Current Assets	**9340**		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
Lease Receivable	**9380**		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		0	0	
Capital Assets (accrual basis only)	**9400-9489**		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		0	0	
Deferred Outflows of Resources	**9490**		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
Liabilities and Deferred Inflows																					
Accounts Payable	**9500-9599**		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
Due To Other Funds	**9610**		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
Current Loans	**9640**		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
Unearned Revenues	**9650**		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				

2028-29 Adopted Budget Cash Flow Worksheet

	Object	Beginning Balance	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June	Sub-total	Accruals	Total	Budget			
Charter Name: AIMS High																					0
Actuals through Month of:																					
A. Beginning Cash	**9110-9120**	4,175,796	4,175,796	3,926,851	3,670,935	3,591,922	3,827,363	3,758,954	3,682,075	4,043,753	4,071,666	4,082,397	4,327,281	4,177,674	4,175,796						
B. Receipts																					
LCFF Revenue																					
State Aid - Current Year	**8011**		175,596	175,596	316,072	316,072	316,072	316,072	316,072	316,072	316,072	316,072	316,072	316,072	3,511,915		3,511,915	3,511,915			
Education Protection Account	**8012**		0	0	0	289,996	0	0	289,996	0	0	289,996	0	289,996	1,159,983		1,159,983	1,159,983			
State Aid - Prior Year	**8019**		0	0	0	0	0	0	0	0	0	0	0	0	0		0	0			
In Lieu of Property Taxes	**8096**		70,809	155,781	127,457	127,457	99,133	99,133	99,133	184,104	198,266	99,133	99,133	56,648	1,416,188		1,416,188	1,416,188			
Other LCFF Transfers	**8091, 8097**														0		0				
Federal Revenue	**8100-8299**		4,396	5,731	5,731	18,340	64,679	5,731	108,215	30,752	15,538	40,560	22,544	63,476	385,691		385,691	385,691			
Other State Revenue	**8300-8599**		30,048	47,252	71,865	66,802	62,308	92,498	93,444	67,503	66,342	80,957	56,684	242,333	978,036		978,036	978,036			
Other Local Revenue	**8600-8799**														0		0				
Interfund Transfers In	**8900-8929**														0		0				
All Other Financing Sources	**8930-8979**														0		0				
Total Receipts			280,848	384,359	521,125	818,668	542,192	513,434	906,860	598,432	596,219	826,718	494,433	968,524	7,451,813	0	7,451,813	7,451,813			
C. Disbursements																					
Certificated Salaries	**1000-1999**		27,039	171,817	148,358	147,731	146,261	172,652	146,938	151,982	149,470	149,770	173,958	104,246	1,690,222		1,690,222	1,690,222			
Non-certificated Salaries	**2000-2999**		66,323	96,339	89,917	82,857	97,586	77,839	73,311	78,518	79,571	97,404	85,262	172,709	1,097,637		1,097,637	1,097,637			
Employee Benefits	**3000-3999**		47,460	68,199	58,302	63,170	55,385	65,891	69,208	72,864	58,916	55,985	61,559	86,200	763,141		763,141	763,141			
Books & Supplies	**4000-4999**		80,302	52,887	54,133	29,329	55,677	41,847	30,688	35,814	39,208	31,488	59,930	81,584	592,888		592,888	592,888			
Services & Other Operating Expenditures	**5000-5999**		308,232	250,594	248,990	259,702	255,254	231,646	224,599	230,905	257,884	246,750	262,893	230,944	3,008,392		3,008,392	3,008,392			
Capital Outlay	**6000-6999**		438	438	438	438	438	438	438	438	438	438	438	438	5,251		5,251	5,251			
Other Outgo	**7000-7499**														0		0				
Interfund Transfers Out	**7600-7629**														0		0				
All Other Financing Uses	**7630-7699**														0		0				
Total Disbursements			529,794	640,275	600,137	583,227	610,601	590,313	545,181	570,520	585,488	581,834	644,041	676,121	7,157,532	0	7,157,532	7,157,532			
D. Balance Sheet Items																					
Assets and Deferred Outflows																					
Cash and Investments	**9110-9199**		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
Accounts Receivable	**9200-9299**		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
Due From Other Funds	**9310**		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
Stores	**9320**		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
Prepaid Expenses	**9330**		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
Other Current Assets	**9340**		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
Lease Receivable	**9380**		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		0	0	
Capital Assets (accrual basis only)	**9400-9489**		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		0	0	
Deferred Outflows of Resources	**9490**		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
Liabilities and Deferred Inflows																					
Accounts Payable	**9500-9599**		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
Due To Other Funds	**9610**		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
Current Loans	**9640**		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
Unearned Revenues	**9650**		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				

FINANCIAL PACKET

5

Financial Statements (May 31, 2026)

Balance Sheet, Income Statement, and Monthly Cash Flow Statement

AIMS College Prep High
Balance Sheet
Statement of Financial Position

Reporting Book:	ACCRUAL
As of Date:	05/31/2026
Location:	AIMS College Prep High

	AIMS College Prep High Year To Date 05/31/2026		Year To Date 05/31/2026
	Current Year Balance	Eliminations	Comp on Actual
912600-AIM-020 - Cash in Scholarship Fund	0.00		0.00
913600-AIM-010 - East West Bank 2050	3,704,331.36		3,704,331.36
Total Cash and Cash Equivalents	***3,704,331.36***		***3,704,331.36***
929000 - Due from Grantor Governments	44,658.55		44,658.55
Total Accounts Receivable	***44,658.55***		***44,658.55***
933000 - Prepaid Expenses	11,797.12		11,797.12
Total Prepaid Expenses	***11,797.12***		***11,797.12***
942000 - Building/Leasehold Improvements	284,500.00		284,500.00
944000 - Furniture Fixtures and Equipment	83,369.47		83,369.47
946000 - Right of Use Asset	17,578.26		17,578.26
Total Fixed Assets	***385,447.73***		***385,447.73***
942500 - Accumulated Depreciation - Building Improvements	(284,500.00)		(284,500.00)
944500 - Accumulated Depreciation - Furniture & Fixtures	(8,856.42)		(8,856.42)
Total Accumulated Depreciation	***(293,356.42)***		***(293,356.42)***
935000 - Security Deposits	7,042.22		7,042.22
Total Other Assets	***7,042.22***		***7,042.22***
931000 - Due from Other Locations	0.00	0.00	(328,560.44)
Total Interfund Due from	***0.00***	***0.00***	***(328,560.44)***
Total Assets	**3,859,920.56**		**3,859,920.56**
950000 - Accounts Payable-System	173,704.17		173,704.17
Total Accounts Payable	***173,704.17***		***173,704.17***
950500 - Accounts Payable-Accrual	0.00		0.00
959000 - Due to Grantor Governments	60,582.00		60,582.00
Total Accrued Liabilities	***60,582.00***		***60,582.00***
965000 - Deferred Revenue	1,369,986.26		1,369,986.26
966000 - Voluntary Deductions	0.00		0.00
966500 - Compensated Absences Payable	41,271.65		41,271.65
Total Other Short Term Liability	***1,411,257.91***		***1,411,257.91***
965500 - ROU liability	17,638.36		17,638.36
Total Other Liabilities	***17,638.36***		***17,638.36***
961000 - Due to/From Other Locations	328,560.44	328,560.44	0.00
Total Interfund Due to	***328,560.44***	***328,560.44***	***0.00***
Total Liabilities	***1,991,742.88***		***1,663,182.44***

Net Increase/(Decrease) in Net Assets	***(1,270,424.63)***	***(1,270,424.63)***
979000 - Unrestricted Net Assets - Undesignated	3,114,191.75	3,114,191.75
Total Unrestricted Net Assets	***3,114,191.75***	***3,114,191.75***
Total Unrest Net Assets with Inc/(Dec) to date	***1,843,767.12***	***1,843,767.12***
979700 - Temporarily restricted Net Assets	24,410.56	24,410.56
Total Restricted Net Assets	***24,410.56***	***24,410.56***
Total Net Assets	***1,868,177.68***	***1,868,177.68***
Liabilities and Net Assets	**3,859,920.56**	**3,531,360.12**

Created on : 07/07/2026 3:44 PM PST

AIMS College Prep High

Statement of Activities

Reporting Book:	ACCRUAL
As of Date:	05/31/2026
Location:	AIMS College Prep High

	Year To Date 05/31/2026 ***Actual***
LCFF Revenue	
801100 - LCFF Revenues	2,588,572.00
801200 - Education Protection Account Revenue	806,974.00
801900 - Prior Year Income/Adjustments	(4,245.00)
809600 - Charter Schools Funding In-Lieu of Property Taxes	1,212,146.53
Total LCFF Revenue	**4,603,447.53**
Federal Revenue	
822000 - Federal Child Nutrition Programs	74,561.56
829100 - Title I Federal Revenue	81,155.00
829200 - Title II	9,161.00
829400 - Title IV	10,000.00
829900 - Prior Year Federal Income	1,863.43
Total Federal Revenue	**176,740.99**
State Revenue	
852000 - State Child Nutrition Program	37,388.83
855000 - Mandated Block Grant	21,123.00
856000 - State Lottery Revenue	60,824.50
859000 - All Other State Revenues	263,834.12
859900 - Prior Year State Income	783.00
879200 - SPED State/Other Transfers of Apportionments from County	289,263.00
Total State Revenue	**673,216.45**
Local Revenue	
869900 - All Other Local Revenue	1,000.00
Total Local Revenue	**1,000.00**
Total Revenue	**5,454,404.97**
Certificated Salaries	
110000 - Teachers' Salaries	1,030,462.11
120000 - Certificated Pupil Support Salaries	92,455.07
130000 - Certificated Supervisor and Administrator Salaries	135,566.28
Total Certificated Salaries	**1,258,483.46**
Classified Salaries	
210000 - Instructional Aide Salaries	199,388.69
220000 - Classified Support Salaries (Maintenance, Food)	375,190.74
230000 - Classified Supervisor and Administrator Salaries	183,216.29
240000 - Clerical, Technical, and Office Staff Salaries	168,445.38
Total Classified Salaries	**926,241.10**
Benefits	
320100 - Employer PERS Certificated	79,955.13
320200 - Public Employees' Retirement System, classified positions	211,006.90
330100 - OASDI/Medicare, Certificated	103,515.21
330200 - OASDI/Medicare,Classified	66,131.71
340100 - Health & Welfare Benefits, Certificated	69,542.45
340200 - Health & Welfare Benefits, Classified	23,868.41

340300 - Unallocated Health Insurance	196,826.12
350100 - State Unemployment Insurance, Certificated	10,492.69
350200 - State Unemployment Insurance, Classified	6,451.36
360100 - Worker Compensation Insurance, Certificated	8,416.72
360300 - Unallocated Worker's Comp Insurance	22,824.80
Total Benefits	**799,031.50**
Total Salaries and Benefits	**2,983,756.06**
Books and Supplies	
410000 - Approved Textbooks and Core Curriculum	49,514.72
420000 - Books and Other Reference Materials	15,445.77
430000 - Materials and Supplies	18,707.20
431500 - Classroom Materials and Supplies	121,094.10
431700 - Student Testing Materials	139,513.17
434200 - Materials for School Sponsored Athletics	5,919.70
438100 - Materials for Plant Maintenance	13,047.36
440000 - Noncapitalized Equipment	13,263.97
441000 - Software and Software Licensing	60,461.92
470000 - Food and Food Supplies	131,267.12
Total Books and Supplies	**568,235.03**
Services	
520000 - Travel and Conferences	41,463.52
521000 - Training and Development Expense	28,471.55
530000 - Dues and Memberships	24,603.95
540000 - Insurance	50,725.63
550200 - Janitorial Services	104,021.75
550300 - Security Locks and Keys	262.66
550400 - Pest Control	5,131.50
560000 - Space Rental/Leases Expense	276,393.00
560100 - Building Maintenance	43,464.13
560200 - Other Space Rental	9,081.95
560500 - Equipment Rental/Lease Expense	14,131.16
580000 - Professional/Consulting Services and Operating Expenditures	533,969.34
580500 - Legal Services	23,138.07
580900 - Employee Tuition Reimbursement	91,408.24
581000 - Educational Consultants	5,063.92
581100 - Student Transportation	25,889.30
581200 - Other Student Activities	14,822.04
581300 - Residential Placement	2,599.50
581400 - Non Employee short-term Substitutes	435,219.99
581500 - Advertising/Recruiting	2,324.50
582200 - Staff Appreciation	3,690.27
583000 - Field Trip Expenses	15,086.09
584200 - Services Student Athletics	2,560.00
585000 - Scholarships Awarded	5,500.00
587500 - District Oversight Fee	41,029.04
587700 - IT Services	6,018.98
589000 - Interest Expense/Fees	3,613.52
589900 - CMO Management Fee Expense	1,342,141.90
590000 - Communications (Tele., Internet, Copies,Postage,Messenger)	14,846.19
Total Services	**3,166,671.69**
Capital Outlay	
690000 - Depreciation Expense	6,166.82

Total Capital Outlay	**6,166.82**
Total Operational Expenses	**3,741,073.54**
Total Expenses	**6,724,829.60**
Total Net Increase/(Decrease) in Net Assets	***(1,270,424.63)***

Financials shown on a modified accrual basis except for June 30 which is full accrual
Created on : 07/07/2026 3:45 PM PST

American Indian

Statement of Cash Flows - Indirect Method

Reporting Book: ACCRUAL

As of Date: 05/31/2026

Location: AIMS College Prep High

	Month Ending 07/31/2025 Actual	Month Ending 08/31/2025 Actual	Month Ending 09/30/2025 Actual	Month Ending 10/31/2025 Actual	Month Ending 11/30/2025 Actual	Month Ending 12/31/2025 Actual	Month Ending 01/31/2026 Actual	Month Ending 02/28/2026 Actual	Month Ending 03/31/2026 Actual	Month Ending 04/30/2026 Actual	Month Ending 05/31/2026 Actual
Increase (Decrease) in Cash											
Cash flows from operating activities											
Net Increase/(Decrease) in Net Assets											
Total Revenue											
LCFF Revenue	0.00	430,999.60	559,444.60	427,802.60	313,705.00	541,900.20	698,869.60	313,705.00	775,958.20	222,414.00	318,648.73
Federal Revenue	0.00	0.00	1,863.43	39,887.77	2,500.00	69,041.48	8,971.00	11,406.69	13,576.64	16,980.64	12,513.34
State Revenue	15,822.00	20,784.00	43,080.13	125,124.20	63,983.00	49,128.17	95,890.76	45,948.96	98,300.55	44,366.41	70,788.27
Local Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,000.00
Total Revenue	15,822.00	451,783.60	604,388.16	592,814.57	380,188.00	660,069.85	803,731.36	371,060.65	887,835.39	283,761.05	402,950.34
Total Expenses											
Salaries and Benefits											
Certificated Salaries	74,131.65	117,575.69	120,521.08	146,165.17	174,745.44	64,193.85	21,128.05	114,100.40	81,657.26	217,435.79	126,829.08
Classified Salaries	33,681.58	54,281.75	74,210.11	63,213.55	66,854.26	111,708.44	190,298.43	84,964.63	72,908.79	102,932.36	71,187.20
Benefits	30,163.83	45,829.57	134,404.32	60,872.54	60,686.65	91,924.89	91,882.28	81,351.29	66,228.40	91,827.18	43,860.55
Total Salaries and Benefits	137,977.06	217,687.01	329,135.51	270,251.26	302,286.35	267,827.18	303,308.76	280,416.32	220,794.45	412,195.33	241,876.83
Operational Expenses											
Books and Supplies	16,443.38	172,325.62	80,740.72	16,190.44	30,110.99	41,148.40	39,509.63	40,037.72	3,677.00	19,497.47	108,553.66
Services	282,215.15	245,921.25	253,310.86	297,044.54	367,297.54	211,197.77	474,368.14	269,292.82	265,488.56	148,685.06	351,850.00
Capital Outlay	0.00	1,121.24	560.62	560.62	560.62	560.62	560.62	560.62	560.62	560.62	560.62
Total Operational Expenses	298,658.53	419,368.11	334,612.20	313,795.60	397,969.15	252,906.79	514,438.39	309,891.16	269,726.18	168,743.15	460,964.28
Total Expenses	436,635.59	637,055.12	663,747.71	584,046.86	700,255.50	520,733.97	817,747.15	590,307.48	490,520.63	580,938.48	702,841.11
Total Net Increase/(Decrease) in Net Assets	(420,813.59)	(185,271.52)	(59,359.55)	8,767.71	(320,067.50)	139,335.88	(14,015.79)	(219,246.83)	397,314.76	(297,177.43)	(299,890.77)
Accounts Receivable											
929000 - Due from Grantor Governments	1,156,723.49	52,290.19	0.00	58,193.25	5,653.00	5,111.00	8,286.32	0.00	0.00	0.00	0.00
Accounts Receivable	1,156,723.49	52,290.19	0.00	58,193.25	5,653.00	5,111.00	8,286.32	0.00	0.00	0.00	0.00
Accounts Payable											
950000 - Accounts Payable-System	(149,851.14)	241,191.35	(193,046.49)	(41,866.51)	77,663.61	(82,655.71)	84,409.14	(57,314.59)	13,030.70	(49,088.48)	143,070.98
Accounts Payable	(149,851.14)	241,191.35	(193,046.49)	(41,866.51)	77,663.61	(82,655.71)	84,409.14	(57,314.59)	13,030.70	(49,088.48)	143,070.98
Other Short Term Liabilities											
965000 - Deferred Revenue	0.00	0.00	(11,403.56)	2,119.68	0.00	0.00	0.00	0.00	(27,297.99)	0.00	0.00
966000 - Voluntary Deductions	0.00	0.00	0.00	0.00	(97.36)	(501.81)	599.17	0.00	0.00	0.00	0.00
Other Short Term Liabilities	0.00	0.00	(11,403.56)	2,119.68	(97.36)	(501.81)	599.17	0.00	(27,297.99)	0.00	0.00
Accrued Liabilities											
950500 - Accounts Payable-Accrual	(5,800.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
959000 - Due to Grantor Governments	0.00	(16,828.00)	(16,828.00)	(30,291.00)	(30,291.00)	(30,291.00)	(30,291.00)	(30,291.00)	(30,291.00)	(30,291.00)	(30,291.00)
Accrued Liabilities	(5,800.00)	(16,828.00)	(16,828.00)	(30,291.00)	(30,291.00)	(30,291.00)	(30,291.00)	(30,291.00)	(30,291.00)	(30,291.00)	(30,291.00)
Other Assets											
933000 - Prepaid Expenses	0.00	7,012.82	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(2,169.72)	(9,627.40)
Total Other Assets	0.00	7,012.82	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(2,169.72)	(9,627.40)
IntraCompany	377,179.25	343,191.48	(720,370.73)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	328,560.44
Cash flows from operating activities	957,438.01	441,586.32	(1,001,008.33)	(3,076.87)	(267,139.25)	30,998.36	48,987.84	(306,852.42)	352,756.47	(378,726.63)	131,822.25
Cash flows from investing activities	0.00	1,121.24	560.62	560.62	560.62	560.62	560.62	560.62	560.62	560.62	560.62
Total Increase (Decrease) in Cash	**957,438.01**	**442,707.56**	**(1,000,447.71)**	**(2,516.25)**	**(266,578.63)**	**31,558.98**	**49,548.46**	**(306,291.80)**	**353,317.09**	**(378,166.01)**	**132,382.87**
Cash, Beginning Period	**3,691,378.79**	**4,648,816.80**	**5,091,524.36**	**4,091,076.65**	**4,088,560.40**	**3,821,981.77**	**3,853,540.75**	**3,903,089.21**	**3,596,797.41**	**3,950,114.50**	**3,571,948.49**
Cash, End of Period	**4,648,816.80**	**5,091,524.36**	**4,091,076.65**	**4,088,560.40**	**3,821,981.77**	**3,853,540.75**	**3,903,089.21**	**3,596,797.41**	**3,950,114.50**	**3,571,948.49**	**3,704,331.36**