

**Financial report for June 15, 2026 GC Meeting****By Ian Johnson-Escudero and Mary Scofield****May 31, 2026 financial statements and cash disbursements****Statement of Financial Position 5/31/2026:**

Our total cash for all funds was at \$772,190 as of May 31, with Operational having \$854,332 in cash. As we approach the end of the fiscal year, we are closely monitoring the account summary report in order to ensure that we end the year with positive available cash in every fund and function. As well, we are truing up grant expenditures and anticipate 100% grant completion by the end of June.

During the final quarter of the year, we are also closing POs as we pay final invoices, which helps clear encumbrances and provides a clearer picture as we near the end of FY26. In general, we try to issue purchase orders conservatively, which helps protect against an end-of-year deficit situation.

We anticipate questions regarding transfers back to function 1000 after requesting to move surplus to other functions for end-of-year projects during the 5/18/26 GC meeting. Paying June payroll we realized we would have higher than expected end-of-year stipends, due to additional staffing requirements and higher year-round athletic participation. Knowing the stipends pay in June, we have done an analysis and requested to move enough money to keep 1000 positive at year-end. To avoid this situation in FY27 we have created a “stipend stacker” and plan to encumber stipends in September, which has not previously been done.

Finally, we acknowledge that the 6/15/26 agenda is extensive, but this represents action/discussion items needed for *both* closure of FY26 as well as preparing to start FY27.

**Statement of Revenue, Expenditures and Changes in Fund Balance:**

This statement provides a summary of actual expenditures by revenue source and expenditure functions, this is similar to the audited financial statements and provides a good summary of the type of revenues received and actual expenditures recognized for each fund.

**Disbursements:**

Comments regarding the purpose for payments have been supplied for anticipated questions.

**Budget to Actual statements:**

As of 5/31/25 2500 is displaying a ‘negative available’ which will be corrected by approval of BAR FY26-37, while Fund 24104 (Title II) is displaying a ‘negative available’ as a result of encumbrances which have been corrected in June.

**April 30, 2026 financial statements and cash disbursements**

**Statement of Financial Position 4/30/2026:**

Our total cash for all funds was at \$949,263 as of April 30, with Operational having \$980,090 in cash.

**Statement of Revenue, Expenditures and Changes in Fund Balance:**

This statement provides a summary of actual expenditures by revenue source and expenditure functions, this is similar to the audited financial statements and provides a good summary of the type of revenues received and actual expenditures recognized for each fund.

**Disbursements:**

Comments regarding the purpose for payments have been supplied for anticipated questions.

**Budget to Actual statements:**

As of 4/30/26 2500 is displaying a 'negative available' which will be corrected by approval of BAR FY26-37, as well as Fund 24101 (Title I) displaying a 'negative available' as a result of encumbrances which are corrected by 5/31/26.

# ECRA

## El Camino Real Academy

- Fund 21000 & 21100:
  - Claims through May '26 have been submitted with USDA.
  - Displayed below is the participation comparison between years.

April across years	Apr - 26	Apr - 25	Apr - 24
Total Students	331	333	323
Attendance %	90.17%	89.50%	88.87%
Days	19	16	21
Total Lunches	4377	3317	3996
Total Breakfast	2925	3257	5659
Lunches per day	230	207.31	190.29
Breakfast per day	154	204	269

May across years	May - 26	May - 25	May - 24
Total Students	330	331	323
Attendance %	82.96%	88.19%	90.37%
Days	20	21	22
Total Lunches	4277	4276	4050
Total Breakfast	2674	4038	5967
Lunches per day	214	203.62	184.09
Breakfast per day	134	192	271

Displayed below is the modified accrual through 3/31/26

	21000	21100
Beginning Balance audited modified accrual	\$ (58,315.00)	\$ 5,028.00
FY26 Revenue (through 3.31.26)	\$ 195,320.35	\$ 28,078.70
FY26 Expense (through 3.31.26)	\$ (138,643.02)	\$ (28,078.70)
additional cost to 21100 to zero out FY25 modified fund balance	\$ 5,028.00	\$ (5,028.00)
Ending Balance on a modified accrual basis	\$ 3,390.33	\$ 0.00

**RFRS (requests for reimbursements):**

Requests for reimbursements are related to grant expenditures and the process for requesting reimbursements for those expenditures. We have submitted RFRs for Title I and IDEA-B expenses through 5/20/26 on 5/30/26.

USDA (fund 21000 + 21100) is not submitted through OBMS and therefore does not show on RFR reports generated by OBMS. Claims through May have been submitted by 6/10/26.

Medicaid quarterly administrative claims are typically submitted in the second month after quarter end. We have submitted Jan-Mar 2026 in May.

The Lease Assistance award, PSCOC, was received mid-December. Quarters 1, 2 and 3 requests for reimbursement have been received. Quarter 4 should be received in June.

No other RFRs have been submitted at this time. We will submit further RFRs as we have more expenses.

**BARS (budget adjustment requests):**

- **BAR FY26-34 (24106): This decrease BAR reduces budget per PED award adjustment letter.**
- **BAR FY26-35 (23000): This increase BAR budget additional student activity fundraising revenue.**
- **BAR FY26-36 (21100): This increase BAR increases 21100 budget through EOY for additional anticipated revenue.**
- **BAR FY26-37 (11000): This two part BAR contains maintenance and transfer lines. Both serve to true up budget ahead of year-end.**
- **BAR FY26-38 (21000): This increase BAR budgets additional meals sold revenue 5.1.26 through 6.11.26.**

**Recommendation to approve purchases and give Director permission to sign FY25**

**contracts over \$15,000:** No new requests at this time, but we wanted to inform the GC of the vendors from the prior meeting approvals (for end of year projects with surplus money).

<b>Vendor</b>	<b>Purpose</b>	<b>Approval Amount</b>
Rising Sun Technologies	PA system	\$41,000.00
Rising Sun Technologies	Vape detectors	\$13,000.00
Verakada	Cameras	\$ 9,096.00
Consolidated Builders	Science lab overage	\$40,000.00