CHARTER SCHOOL
BUDGET REPORT - ALTERNATIVE FORM

Charter School Name: MacArthur Park Charter School
(name continued)
CDS #:
Charter Approving Entity: Sonoma Valley Unified School District
County: Sonoma
Charter #:
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 objects are 6900, 7438, 9400-9499, and 9660-9669)

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

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		2,539,651.00		2,539,651.00
Education Protection Account State Aid - Current Year	8012		39,330.00		39,330.00
State Aid - Prior Years	8019				0.00
Transfer of Charter Schools in Lieu of Property Taxes	8096				0.00
Other LCFF Transfers	8091, 8097				0.00
Total, LCFF Sources		0.00	2,578,981.00	0.00	2,578,981.00
2. Federal Revenues					
Every Student Succeeds Act (Titles I - V)	8290			46,873.00	46,873.00
Special Education - Federal	8181, 8182			0.00	0.00
Child Nutrition - Federal	8220			54,472.05	54,472.05
Donated Food Commodities	8221				0.00
Other Federal Revenues	8110, 8260-8299				0.00
Total, Federal Revenues		0.00	0.00	101,345.05	101,345.05
3. Other State Revenues					
Special Education - State	StateRevSE			256,431.60	256,431.60
All Other State Revenues	StateRevAO		42,791.04	27,947.67	70,738.71
Total, Other State Revenues		0.00	42,791.04	284,379.27	327,170.31
4. Other Local Revenues					
All Other Local Revenues	LocalRevAO		250,000.00		250,000.00
Total, Local Revenues		0.00	250,000.00	0.00	250,000.00
5. TOTAL REVENUES		0.00	2,871,772.04	385,724.32	3,257,496.36
B. EXPENDITURES					
1. Certificated Salaries					
Certificated Teachers' Salaries	1100		721,496.49	202,290.51	923,787.00
Certificated Pupil Support Salaries	1200		55,000.00	0.00	55,000.00
Certificated Supervisors' and Administrators' Salaries	1300		160,000.00	0.00	160,000.00
Other Certificated Salaries	1900				0.00
Total, Certificated Salaries		0.00	936,496.49	202,290.51	1,138,787.00
2. Non-certificated Salaries					
Non-certificated Instructional Aides' Salaries	2100		180,002.00		180,002.00
Non-certificated Support Salaries	2200		0.00		0.00
Non-certificated Supervisors' and Administrators' Sal.	2300		45,000.00		45,000.00
Clerical and Office Salaries	2400		124,000.00		124,000.00
Other Non-certificated Salaries	2900		95,000.00		95,000.00
Total, Non-certificated Salaries		0.00	444,002.00	0.00	444,002.00

CHARTER SCHOOL
BUDGET REPORT - ALTERNATIVE FORM

Charter School Name: MacArthur Park Charter School
(name continued)

Description	Object Code	Est. Actuals Prior Year	Current Budget Year Unrest.	Current Budget Year Rest.	Total
3. Employee Benefits					
STRS	3101-3102		178,870.84	38,637.48	217,508.32
PERS	3201-3202		0.00	0.00	0.00
OASDI / Medicare / Alternative	3301-3302		47,545.34	2,933.22	50,478.56
Health and Welfare Benefits	3401-3402		155,686.58	22,813.42	178,500.00
Unemployment Insurance	3501-3502		11,966.50	1,753.50	13,720.00
Workers' Compensation Insurance	3601-3602		19,326.98	2,832.07	22,159.05
OPEB, Allocated	3701-3702		0.00	0.00	0.00
OPEB, Active Employees	3751-3752		0.00	0.00	0.00
Other Employee Benefits	3901-3902		9,027.20	1,322.80	10,350.00
Total, Employee Benefits		0.00	422,423.44	70,292.49	492,715.93
4. Books and Supplies					
Approved Textbooks and Core Curricula Materials	4100		49,163.00	0.00	49,163.00
Books and Other Reference Materials	4200		0.00	0.00	0.00
Materials and Supplies	4300		76,902.24	10,697.76	87,600.00
Noncapitalized Equipment	4400		47,500.00	0.00	47,500.00
Food	4700			48,939.71	48,939.71
Total, Books and Supplies		0.00	173,565.24	59,637.47	233,202.71
5. Services and Other Operating Expenditures					
Subagreements for Services	5100		73,100.00	58,995.00	132,095.00
Travel and Conferences	5200		7,800.00	0.00	7,800.00
Dues and Memberships	5300		3,300.00	0.00	3,300.00
Insurance	5400		25,000.00	0.00	25,000.00
Operations and Housekeeping Services	5500		47,400.00	0.00	47,400.00
Rentals, Leases, Repairs, and Noncap. Improvements	5600		98,869.43	0.00	98,869.43
Transfers of Direct Costs	5700-5799		19,594.89	(19,594.89)	0.00
Professional/Consulting Services & Operating Expend.	5800		397,343.80	14,103.74	411,447.54
Communications	5900		11,200.00	0.00	11,200.00
Total, Services and Other Operating Expenditures		0.00	683,608.12	53,503.85	737,111.97
6. Capital Outlay (Objects 6100-6170, 6200-6500 - modified accrual basis)					
Land and Improvements of Land	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
Depreciation Expense (for full accrual basis only)	*6900*		5,600.00		5,600.00
Total, Capital Outlay		0.00	5,600.00	0.00	5,600.00
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
Transfer of Indirect Costs	7300-7399				0.00
Debt Service:					
Interest	7438		46,450.00		46,450.00
Principal	7439				0.00
Total, Other Outgo		0.00	46,450.00	0.00	46,450.00
8. TOTAL EXPENDITURES		0.00	2,712,145.29	385,724.32	3,097,869.61
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		0.00	159,626.75	(0.00)	159,626.75

CHARTER SCHOOL
BUDGET REPORT - ALTERNATIVE FORM

Charter School Name: MacArthur Park Charter School
(name continued)

Description	Object Code	Est. Actuals Prior Year	Current Budget Year Unrest.	Current Budget Year 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				0.00
4. TOTAL OTHER FINANCING SOURCES / USES		0.00	0.00	0.00	0.00
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		0.00	159,626.75	(0.00)	159,626.75
F. FUND BALANCE, RESERVES					
1. Beginning Fund Balance					
a. As of July 1	9791				0.00
b. Adjustments/Restatements to Beginning Balance	9793, 9795				0.00
c. Adjusted Beginning Balance		0.00	0.00	0.00	0.00
2. Ending Fund Balance, June 30 (E + F.1.c.)		0.00	159,626.75	(0.00)	159,626.75
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				0.00
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		154,893.48		154,893.48
Unassigned / Unappropriated Amount	9790	0.00	4,733.27	(0.00)	4,733.27

CHARTER SCHOOL
MULTI-YEAR PROJECTION - ALTERNATIVE FORM

Charter School Name:	MacArthur Park Charter School
(name continued)	
CDS #:	
Charter Approving Entity:	Sonoma Valley Unified School District
County:	Sonoma
Charter #:	
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 objects are 6900, 7438, 9400-9499, and 9660-9669)
- [ ] **Modified Accrual Basis** (Applicable Capital Outlay / Debt Service objects are 6100-6170, 6200-6500, 7438, and 7439)

Description	Object Code	FY 2026-27 Unrestricted	FY 2026-27 Restricted	FY 2026-27 Total	Totals for 2027/28	Totals for 2028/29
A. REVENUES						
1. LCFF Sources						
State Aid - Current Year	8011	2,539,651.00	0.00	2,539,651.00	3,089,873.00	3,491,125.00
Education Protection Account State Aid - Current Year	8012	39,330.00	0.00	39,330.00	46,740.00	51,490.00
State Aid - Prior Years	8019	0.00	0.00	0.00		
Transfers of Charter Schools in Lieu of Property Taxes	8096	0.00	0.00	0.00		
Other LCFF Transfers	8091, 8097	0.00	0.00	0.00		
Total, LCFF Sources		2,578,981.00	0.00	2,578,981.00	3,136,613.00	3,542,615.00
2. Federal Revenues						
Every Student Succeeds Act (Titles I - V)	8290	0.00	46,873.00	46,873.00	38,231.01	42,116.28
Special Education - Federal	8181, 8182	0.00	0.00	0.00	29,187.00	32,153.16
Child Nutrition - Federal	8220	0.00	54,472.05	54,472.05	64,734.90	71,313.65
Donated Food Commodities	8221	0.00	0.00	0.00		
Other Federal Revenues	8110, 8260-8299	0.00	0.00	0.00	15,589.00	16,157.00
Total, Federal Revenues		0.00	101,345.05	101,345.05	147,741.91	161,740.09
3. Other State Revenues						
Special Education - State	StateRevSE	0.00	256,431.60	256,431.60	314,801.38	357,509.30
All Other State Revenues	StateRevAO	42,791.04	27,947.67	70,738.71	215,385.00	424,995.00
Total, Other State Revenues		42,791.04	284,379.27	327,170.31	530,186.38	782,504.30
4. Other Local Revenues						
All Other Local Revenues	LocalRevAO	250,000.00	0.00	250,000.00		
Total, Local Revenues		250,000.00	0.00	250,000.00	0.00	0.00
5. TOTAL REVENUES		2,871,772.04	385,724.32	3,257,496.36	3,814,541.29	4,486,859.39
B. EXPENDITURES						
1. Certificated Salaries						
Certificated Teachers' Salaries	1100	721,496.49	202,290.51	923,787.00	1,109,633.00	1,226,891.00
Certificated Pupil Support Salaries	1200	55,000.00	0.00	55,000.00	56,512.50	58,027.04
Certificated Supervisors' and Administrators' Salaries	1300	160,000.00	0.00	160,000.00	164,400.00	168,805.92
Other Certificated Salaries	1900	0.00	0.00	0.00		
Total, Certificated Salaries		936,496.49	202,290.51	1,138,787.00	1,330,545.50	1,453,723.96
2. Non-certificated Salaries						
Non-certificated Instructional Aides' Salaries	2100	180,002.00	0.00	180,002.00	184,952.06	242,660.77
Non-certificated Support Salaries	2200	0.00	0.00	0.00	150,001.00	240,003.00
Non-certificated Supervisors' and Administrators' Sal.	2300	45,000.00	0.00	45,000.00	46,237.50	47,476.67
Clerical and Office Salaries	2400	124,000.00	0.00	124,000.00	127,410.00	130,824.59
Other Non-certificated Salaries	2900	95,000.00	0.00	95,000.00	97,612.50	100,228.52
Total, Non-certificated Salaries		444,002.00	0.00	444,002.00	606,213.06	761,193.54

CHARTER SCHOOL
MULTI-YEAR PROJECTION - ALTERNATIVE FORM

Charter School Name: MacArthur Park Charter School
(name continued)

Description	Object Code	FY 2026-27 Unrestricted	FY 2026-27 Restricted	FY 2026-27 Total	Totals for 2027/28	Totals for 2028/29
3. Employee Benefits						
STRS	3101-3102	178,870.84	38,637.48	217,508.32	254,134.22	277,661.34
PERS	3201-3202	0.00	0.00	0.00		
OASDI / Medicare / Alternative	3301-3302	47,545.34	2,933.22	50,478.56	65,668.00	79,310.00
Health and Welfare Benefits	3401-3402	155,686.58	22,813.42	178,500.00	200,876.25	233,163.18
Unemployment Insurance	3501-3502	11,966.50	1,753.50	13,720.00	15,680.00	17,150.00
Workers' Compensation Insurance	3601-3602	19,326.98	2,832.07	22,159.05	27,114.62	31,008.85
OPEB, Allocated	3701-3702	0.00	0.00	0.00		
OPEB, Active Employees	3751-3752	0.00	0.00	0.00		
Other Employee Benefits	3901-3902	9,027.20	1,322.80	10,350.00		
Total, Employee Benefits		422,423.44	70,292.49	492,715.93	563,473.09	638,293.37
4. Books and Supplies						
Approved Textbooks and Core Curricula Materials	4100	49,163.00	0.00	49,163.00	60,032.30	67,905.51
Books and Other Reference Materials	4200	0.00	0.00	0.00		
Materials and Supplies	4300	76,902.24	10,697.76	87,600.00	106,967.00	120,996.00
Noncapitalized Equipment	4400	47,500.00	0.00	47,500.00	58,001.63	65,608.52
Food	4700	0.00	48,939.71	48,939.71	59,759.64	67,597.10
Total, Books and Supplies		173,565.24	59,637.47	233,202.71	284,760.57	322,107.13
5. Services and Other Operating Expenditures						
Subagreements for Services	5100	73,100.00	58,995.00	132,095.00	161,299.48	182,453.84
Travel and Conferences	5200	7,800.00	0.00	7,800.00	9,524.48	10,773.61
Dues and Memberships	5300	3,300.00	0.00	3,300.00	4,029.59	4,558.07
Insurance	5400	25,000.00	0.00	25,000.00	30,527.17	34,530.80
Operations and Housekeeping Services	5500	47,400.00	0.00	47,400.00	57,880.00	65,470.00
Rentals, Leases, Repairs, and Noncap. Improvements	5600	98,869.43	0.00	98,869.43	120,728.17	136,561.62
Transfers of Direct Costs	5700-5799	19,594.89	(19,594.89)	0.00		
Professional/Consulting Services and Operating Expend.	5800	397,343.80	14,103.74	411,447.54	492,641.75	550,977.76
Communications	5900	11,200.00	0.00	11,200.00	13,676.00	15,470.00
Total, Services and Other Operating Expenditures		683,608.12	53,503.85	737,111.97	890,306.65	1,000,795.70
6. Capital Outlay (Objects 6100-6170, 6200-6500 for mod. accrual basis)						
Land and Improvements of Land	6100-6170	0.00	0.00	0.00		
Buildings and Improvements of Buildings	6200	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		
Equipment	6400	0.00	0.00	0.00		
Equipment Replacement	6500	0.00	0.00	0.00		
Depreciation Expense (for full accrual only)	*6900*	5,600.00	0.00	5,600.00	5,754.00	5,908.21
Total, Capital Outlay		5,600.00	0.00	5,600.00	5,754.00	5,908.21
7. Other Outgo						
Tuition to Other Schools	7110-7143	0.00	0.00	0.00		
Transfers of Pass-through Revenues to Other LEAs	7211-7213	0.00	0.00	0.00		
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE	0.00	0.00	0.00		
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	0.00	0.00	0.00		
All Other Transfers	7281-7299	0.00	0.00	0.00		
Transfers of Indirect Costs	7300-7399	0.00	0.00	0.00		
Debt Service:						
Interest	7438	46,450.00	0.00	46,450.00	46,450.00	46,450.00
Principal	7439	0.00	0.00	0.00		
Total, Other Outgo		46,450.00	0.00	46,450.00	46,450.00	46,450.00
8. TOTAL EXPENDITURES		2,712,145.29	385,724.32	3,097,869.61	3,727,502.87	4,228,471.90
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		159,626.75	(0.00)	159,626.75	87,038.42	258,387.50

CHARTER SCHOOL
MULTI-YEAR PROJECTION - ALTERNATIVE FORM

Charter School Name: MacArthur Park Charter School
(name continued)

Description	Object Code	FY 2026-27 Unrestricted	FY 2026-27 Restricted	FY 2026-27 Total	Totals for 2027/28	Totals for 2028/29
D. OTHER FINANCING SOURCES / USES						
1. Other Sources	8930-8979	0.00	0.00	0.00		
2. Less: Other Uses	7630-7699	0.00	0.00	0.00		
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	0.00	0.00	0.00		
4. TOTAL OTHER FINANCING SOURCES / USES		0.00	0.00	0.00	0.00	0.00
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		159,626.75	(0.00)	159,626.75	87,038.42	258,387.50
F. FUND BALANCE, RESERVES						
1. Beginning Fund Balance						
a. As of July 1	9791	0.00	0.00	0.00	159,626.75	246,665.17
b. Adjustments to Beginning Balance	9793, 9795	0.00	0.00	0.00		
c. Adjusted Beginning Balance		0.00	0.00	0.00	159,626.75	246,665.17
2. Ending Fund Balance, June 30 (E + F.1.c.)		159,626.75	(0.00)	159,626.75	246,665.17	505,052.67
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		0.00	0.00	0.00	0.00
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	154,893.48	0.00	154,893.48	186,375.14	211,423.59
Undesignated / Unappropriated Amount	9790	4,733.27	(0.00)	4,733.27	60,290.03	293,629.08