

THE CHARTER HIGH SCHOOL FOR LAW AND SOCIAL JUSTICE



EXCELLENCE • CHARACTER • COURAGE • COMMITMENT

Notice of Meeting of Board of Trustees for The Charter High School for Law and Social Justice

Thursday, December 19, 2024, at 6:00 PM

1960 University Avenue, Bronx, NY, 10453

[Join Zoom Meeting](#)

Location:

<https://us06web.zoom.us/j/84126406566>

Richard Burke is inviting you to a scheduled Zoom meeting.

Join Zoom Meeting

<https://us06web.zoom.us/j/84126406566>

Meeting ID: 841 2640 6566

All are invited

For more information, please contact admin@CHSLSJ.org
or Board Chair Jack Callahan, JCallahan@CHSLSJ.org.

Other Locations

Janine Azriliant - 17 Bridle Path, Remsenburg, NY, 11960
Christian Bannerman - 940 Pearl Drive, San Marcos, CA, 92078
Rina Beder - 30 Magnolia, Larchmont, NY, 10538
Amy Fuller - 37 West 12th Street ,Apt 6E, New York, NY. 10011
Richard Marsico - 534 Prospect Ave., Mamaroneck, NY, 10543
Jumaane Saunders - 408 west 147th St, NY, NY 10031.
Linnet Tse - 30 Dante Street, Larchmont, NY, 10538

THE CHARTER HIGH SCHOOL FOR LAW AND SOCIAL JUSTICE



EXCELLENCE • CHARACTER • COURAGE • COMMITMENT

Agenda–Board of Trustees Meeting

December 19, 2024, 6:00 pm.

In-Person and via Zoom

1. Welcome and Call to Order (3 minutes)
2. Consent Agenda (Items on the Consent Agenda are automatically approved unless a Board member removes an item from the consent agenda. In that event, the item will be subject to Board approval by majority vote.)
 - a. Approval of November Minutes (3 minutes)
3. Financials- Mr. Burke (10 minutes)
4. Executive Director (15 minutes)
 - a. MS update-HS Update
5. Chairman Report (20 minutes)
6. Committee Reports-None (20 minutes)
 - a. Finance Committee
 - b. Academic Committee
 - c. Fundraising Committee
 - d. Governance- Board Retreat
7. New Business: (20 Minutes)
8. Statements from Members of the Public
Any member of the public who signed up to speak may speak in conformity with the School’s Open Meetings Law Policy.
9. Next Meeting: January 16, 2024, 6:00 pm
10. Motion to Adjourn



Financial Report
For the Period Ending November 30, 2024
Fiscal Year 2024-25
with June 30, 2024 and 2023 Statements

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Charter High School For Law And Social Justice Data

Notes to Financial Report For the Period Ending November 30, 2024

Unencumbered Cash

| | | |
|---|---------------------|------------------------|
| Total Cash and Equivalents | \$ 3,249,012 | [a] |
| Encumbrances to Cash | | |
| Restrictions: | | |
| Escrow | 100,957 | |
| Unearned Revenue (Advances Received but not Earned) | 1,266,795 | |
| | 1,367,752 | [b] |
| Vendor Obligations | | |
| Accounts Payable and Accrued Expenses | 327,504 | [c] |
| | 1,695,256 | [d] {[b] + [c]} |
| Unencumbered Cash Balance | \$ 1,553,757 | [a] - [d] |

Days of Cash on Hand

| | |
|--|---------------|
| Total Fiscal Year 2024-25 Budgeted Expenses (<i>excluding Depreciation and Deferred Rent</i>) | \$ 16,138,702 |
| Average Daily Expenses (<i>Total Projected Expenses ÷ 365</i>) | \$ 44,216 |
| Total Cash Available for Operating Use (<i>Total Cash - Escrow</i>) | \$ 3,148,055 |
| Number of Days of Unrestricted Cash Available (<i>Total Cash Available ÷ Average Daily Expenses</i>) | 71.2 |

Liquidity Measures

| | <u>At 11/30/24</u> | <u>Benchmark</u> |
|--|--------------------|------------------|
| • Current (Working) Capital Ratio - measures the School's ability to pay off its current liabilities (usually within one year) with its current assets such as cash and receivables. The higher the ratio, the better the School's liquidity position. | 1.4 | 1.2 |
| • Unrestricted Days Cash | 71.2 | 60.0 |
| • Debt to Asset Ratio - measures the School's assets that are financed by liabilities, or debts, rather than its equity. Greater than 1 indicates that the School's liabilities are higher than its assets | 1.1 | 1.0 |
| • Acid Test/Quick Ratio - indicates whether the School has sufficient short-term assets to cover its short-term liabilities. | 1.3 | 1.0 |

Charter High School for Law and Social Justice

Statements of Financial Position

At Current Year-to-Date, and June 30, 2024 and 2023

| ASSETS | 30-Nov [unaudited] | | | | June 30 | |
|---|-----------------------|---------------------|-----------------------|----------------------|----------------------|----------------------|
| | HS | MS | Elimination | Consolidated | [audited] 2024 | [audited] 2023 |
| Current Assets: | | | | | | |
| Cash and cash equivalents - Operating | \$ 1,226,635 | \$ - | | \$ 1,226,635 | \$ 72,967 | \$ 249,836 |
| Cash and cash equivalents - ICS | 1,921,430 | | | 1,921,430 | 108,767 | 3,137,664 |
| Cash and cash equivalents - Brokerage Account | (10) | | | (10) | 3,456,942 | |
| Escrow - Restricted | 100,957 | | | 100,957 | 100,906 | 100,797 |
| Grants Receivable | 753,836 | 593,671 | | 1,347,507 | 702,791 | 404,802 |
| Due from MS | 1,369,822 | | (1,369,822) | - | | |
| Due from FOCHSLSJ | 136,593 | | | 136,593 | 83,774 | 16,007 |
| Per Pupil Receivable | 18,804 | | | 18,804 | 20,002 | 32,114 |
| Prepaid Expenses and Other Receivables | 197,403 | | | 197,403 | 202,615 | 192,961 |
| Total current assets | 5,725,471 | 593,671 | (1,369,822) | 4,949,320 | 4,748,765 | 4,134,180 |
| Security Deposit | - | 512,500 | | 512,500 | - | 400,000 |
| ROU Asset | 21,583,059 | | | 21,583,059 | 22,232,156 | 23,761,596 |
| Fixed assets, Net | 615,399 | 463,419 | | 1,078,818 | 538,386 | 432,555 |
| | \$ 27,923,929 | \$ 1,569,590 | \$ (1,369,822) | \$ 28,123,697 | \$ 27,519,307 | \$ 28,728,331 |
| LIABILITIES and NET ASSETS | | | | | | |
| Current Liabilities: | | | | | | |
| Accounts Payable | \$ 3,197 | \$ - | | \$ 3,197 | \$ 155,782 | \$ 18,529 |
| Accrued Expenses & Payroll Liabilities | 327,504 | 45,265 | | 372,768 | 680,742 | 661,032 |
| Deferred or Unearned Revenue | 1,266,795 | 306,379 | | 1,573,174 | 6,997 | - |
| Due to HS (net) | | 1,369,822 | (1,369,822) | - | | |
| Short Term Lease Liability | 1,451,639 | | | 1,451,639 | 1,429,297 | 1,376,995 |
| Total current liabilities | 3,049,135 | 1,721,466 | (1,369,822) | 3,400,779 | 2,272,818 | 2,056,555 |
| Long-Term Liabilities: | | | | | | |
| Long Term Lease Liability | 21,297,930 | | | 21,297,930 | 21,910,820 | 23,340,117 |
| Deferred Rent | - | | | - | - | - |
| Total Long-Term Liabilities | 21,297,930 | - | - | 21,297,930 | 21,910,820 | 23,340,117 |
| Net Assets | | | | | | |
| Net Assets without Donor Restrictions | 3,335,668 | | | 3,335,668 | 3,331,659 | 3,323,937 |
| Change in net assets during current period | 241,196 | (151,875) | | 89,320 | 4,009 | 7,723 |
| Total net assets | 3,576,864 | (151,875) | - | 3,424,988 | 3,335,668 | 3,331,659 |
| TOTAL LIABILITIES and NET ASSETS | \$ 27,923,929 | \$ 1,569,590 | \$ - | \$ 28,123,697 | \$ 27,519,307 | \$ 28,728,331 |

Summary Statements of Revenue, Support and Expenses

Current Fiscal Year-to-Date Compared to Board Approved Budget

with Year End June 30, 2024 and 2023 Summary

| | Current Fiscal Year 2024-25 [unaudited] | | | | | | June 30 | | |
|--|---|------------------|--------------------------|------------------|--------------------------|------------------|--------------------------------|---------------|---------------|
| | HS Only | | MS Only | | Consolidated | | YTD as a % of Budget (YTD=42%) | [audited] | [audited] |
| | Actuals as of 11/30/2024 | Full Year Budget | Actuals as of 11/30/2024 | Full Year Budget | Actuals as of 11/30/2024 | Full Year Budget | | 2024 | 2023 |
| Total Revenue and Support | \$ 5,438,775 | \$ 13,147,537 | \$ 1,138,727 | \$ 2,454,012 | \$ 6,577,502 | \$ 15,601,549 | 42% | \$ 13,022,334 | \$ 12,660,289 |
| Total Expenses | 5,197,580 | 12,964,692 | 1,290,602 | 3,534,527 | 6,488,181 | 16,499,219 | 39% | 13,018,325 | 12,652,567 |
| <i>Excess/(Deficit) of Revenue and Support over Expenses before Cash Adjustments</i> | \$ 241,196 | \$ 182,845 | \$ (151,875) | \$ (1,080,515) | \$ 89,320 | \$ (897,670) | | \$ 4,009 | \$ 7,723 |
| <i>GAAP Adjustments, net</i> | (18,464) | 315,517 | (429,279) | (165,000) | (447,743) | 150,517 | | (105,831) | 88,584 |
| <i>Excess/(Deficit) of Revenue and Support over Expenses after Cash Adjustments</i> | \$ 222,732 | \$ 498,362 | \$ (581,155) | \$ (1,245,515) | \$ (358,423) | \$ (747,153) | | \$ (101,823) | \$ 96,306 |
| <i>Enrollment</i> | 463.18 | 470.00 | 47.05 | 60.00 | 510.23 | 530.00 | 96% | 463.13 | 443.45 |
| REVENUE and SUPPORT | | | | | | | | | |
| Per Pupil Tuition | \$ 4,096,360 | \$ 10,067,635 | \$ 395,056 | \$ 1,371,220 | \$ 4,491,415 | \$ 11,438,855 | 39% | \$ 9,720,232 | \$ 9,052,141 |
| Lease Assistance | 860,753 | 2,077,737 | - | 342,792 | 860,753 | 2,420,529 | 36% | 2,065,808 | 2,054,115 |
| Title and Other Government Grants | 417,876 | 842,165 | 743,671 | 740,000 | 1,161,547 | 1,582,165 | 73% | 1,041,093 | 1,412,548 |
| Donations and Contributions | 2,993 | - | - | - | 2,993 | - | | 16,972 | 31,263 |
| Other | 60,793 | 160,000 | - | - | 60,793 | 160,000 | 38% | 178,229 | 110,223 |
| TOTAL REVENUE and SUPPORT | 5,438,775 | 13,147,537 | 1,138,727 | 2,454,012 | 6,577,502 | 15,601,549 | 42% | 13,022,334 | 12,660,289 |
| EXPENSES | | | | | | | | | |
| Personnel Costs: | | | | | | | | | |
| Staff Salaries and Wages | 2,662,533 | 6,760,864 | 521,327 | 1,557,242 | 3,183,860 | 8,318,106 | 38% | 7,020,471 | 6,762,351 |
| Payroll Taxes | 202,358 | 627,921 | 38,830 | 160,742 | 241,188 | 788,663 | 31% | 601,105 | 640,511 |
| Fringe Benefits | 596,950 | 1,469,555 | - | 320,443 | 596,950 | 1,789,998 | 33% | 1,289,652 | 1,163,289 |
| Total Personnel Costs | 3,461,841 | 8,858,340 | 560,157 | 2,038,427 | 4,021,998 | 10,896,767 | 37% | 8,911,228 | 8,566,151 |
| Other Than Personnel Costs: | | | | | | | | | |
| Professional Services | 179,298 | 424,490 | 19,259 | 160,000 | 198,557 | 584,490 | 34% | 498,276 | 340,824 |
| Academic Consultants and Services | - | 5,000 | - | 10,000 | - | 15,000 | 0% | 516 | 111,600 |
| Curriculum and Classroom | 180,679 | 470,000 | 25,773 | 106,000 | 206,452 | 576,000 | 36% | 445,229 | 381,681 |
| Recruitment and Development | 84,085 | 210,000 | 113,169 | 115,000 | 197,255 | 325,000 | 61% | 176,457 | 291,938 |
| General Administrative Expenses | 106,788 | 310,500 | 32,135 | 55,000 | 138,924 | 365,500 | 38% | 341,429 | 252,788 |
| General Insurance | 96,777 | 110,000 | - | 80,000 | 96,777 | 190,000 | 51% | 102,796 | 87,082 |
| Technology | 65,016 | 182,808 | 29,228 | 125,000 | 94,244 | 307,808 | 31% | 172,308 | 193,288 |
| Occupancy | 924,272 | 2,218,254 | 450,880 | 800,000 | 1,375,152 | 3,018,254 | 46% | 2,218,254 | 2,218,254 |
| Other | 80 | 300 | - | 100 | 80 | 400 | 20% | 167 | 131 |
| Total Other Than Personnel Costs | 1,636,996 | 3,931,352 | 670,445 | 1,451,100 | 2,307,440 | 5,382,452 | 43% | 3,955,431 | 3,877,587 |
| Depreciation | 98,743 | 175,000 | 60,000 | 45,000 | 158,743 | 220,000 | 72% | 151,666 | 208,829 |
| TOTAL EXPENSES | 5,197,580 | 12,964,692 | 1,290,602 | 3,534,527 | 6,488,181 | 16,499,219 | 39% | 13,018,325 | 12,652,567 |
| <i>Excess/(Deficit) of Revenue and Support over Expenses before Cash Adjustments</i> | 241,196 | 182,845 | (151,875) | (1,080,515) | 89,320 | (897,670) | -10% | 4,009 | 7,723 |
| <i>Cash Adjustments, net</i> | (18,464) | 315,517 | (429,279) | (165,000) | (447,743) | 150,517 | | (105,831) | 88,584 |
| <i>Excess/(Deficit) of Revenue and Support over Expenses after Cash Adjustments</i> | \$ 222,732 | \$ 498,362 | \$ (581,155) | \$ (1,245,515) | \$ (358,423) | \$ (747,153) | 48% | \$ (101,823) | \$ 96,306 |

Charter High School for Law and Social Justice

Detailed Statements of Revenue, Support and Expenses
 Current Fiscal Year-to-Date Compared to Board Approved Budget
 with Year End June 30, 2024 and 2023 Details

| | Current Fiscal Year 2024-25 (unaudited) | | | | | | June 30 | | |
|--|---|------------------|-----------------------------|------------------|-----------------------------|------------------|--------------------------------------|---------------|---------------|
| | HS Only | | MS Only | | Consolidated | | YTD as a % of Budget (YTD=42%) | [audited] | [audited] |
| | Actuals as of 11/30/2024 | Full Year Budget | Actuals as of 11/30/2024 | Full Year Budget | Actuals as of 11/30/2024 | Full Year Budget | | 2024 | 2023 |
| Total Revenue and Support | \$ 5,438,775 | \$ 13,147,537 | \$ 1,138,727 | \$ 2,454,012 | \$ 6,577,502 | \$ 15,601,549 | 42% | \$ 13,022,334 | \$ 12,660,289 |
| Total Expenses | 5,197,580 | 12,964,692 | 1,290,602 | 3,534,527 | 6,488,181 | 16,499,219 | 39% | 13,018,325 | 12,652,567 |
| <i>Excess/(Deficit) of Revenue and Support over Expenses before Cash Adjustments</i> | \$ 241,196 | \$ 182,845 | \$ (151,875) | \$ (1,080,515) | \$ 89,320 | \$ (897,670) | | 4,009 | 7,723 |
| GAAP Adjustments, net | (18,464) | 315,517 | (429,279) | (165,000) | (447,743) | 150,517 | | (105,831) | 88,584 |
| <i>Excess/(Deficit) of Revenue and Support over Expenses after Cash Adjustments</i> | \$ 222,732 | \$ 498,362 | \$ (581,155) | \$ (1,245,515) | \$ (358,423) | \$ (747,153) | | \$ (101,823) | \$ 96,306 |
| Enrollment | 463.18 | 470.00 | 47.05 | 60.00 | 510.23 | 530.00 | 96% | 463.13 | 443.45 |
| REVENUE and SUPPORT | | | | | | | | | |
| Per Pupil Tuition and Lease Assistance: | | | | | | | | | |
| 4101 - GenEd Tuition from NYCDOE | \$ 3,675,333 | \$ 8,950,680 | \$ 373,350 | \$ 1,142,640 | \$ 4,048,683 | \$ 10,093,320 | 40% | \$ 8,516,030 | \$ 7,793,953 |
| 4102 - SpEd Tuition from NYCDOE | 421,026 | 1,116,955 | 21,706 | 228,580 | 442,732 | 1,345,535 | 33% | 1,204,202 | 1,258,188 |
| 4130 - Lease Assistance from NYCDOE | 860,753 | 2,077,737 | - | 342,792 | 860,753 | 2,420,529 | 36% | 2,065,808 | 2,054,115 |
| 4104 - Per Pupil Supplement | - | - | - | - | - | - | | - | - |
| 4101(a) and (b) - Tuition from other School Districts | - | - | - | - | - | - | | - | - |
| Total Per Pupil Tuition and Lease Assistance | 4,957,113 | 12,145,372 | 395,056 | 1,714,012 | 5,352,168 | 13,859,384 | 39% | 11,786,040 | 11,106,256 |
| Title and other Government Grants: | | | | | | | | | |
| 4201 - Title IA | 89,557 | 277,000 | 39,730 | 40,000 | 129,287 | 317,000 | 41% | 277,420 | 283,503 |
| 4202 - Title IIA | 29,200 | 32,072 | - | - | 29,200 | 32,072 | 91% | 32,072 | 35,746 |
| 4203 - Title IVA | 2,000 | 22,093 | - | - | 2,000 | 22,093 | 9% | 22,094 | 18,935 |
| 4105 - Stimulus | - | - | - | - | - | - | | - | - |
| 4210 - CSP | - | - | 703,941 | 680,000 | 703,941 | 680,000 | 104% | - | - |
| 4215 - Cares Act Grant | 297,119 | 297,000 | - | - | 297,119 | 297,000 | 100% | 533,067 | 932,637 |
| 4230 - IDEA Special Needs | - | 130,000 | - | 20,000 | - | 150,000 | 0% | 130,840 | 94,257 |
| 4120 - NYSTL | - | 39,000 | - | - | - | 39,000 | 0% | - | - |
| 4220 - eRate | - | 45,000 | - | - | - | 45,000 | 0% | 45,600 | 47,470 |
| Total Title and other Government Grants | 417,876 | 842,165 | 743,671 | 740,000 | 1,161,547 | 1,582,165 | 73% | 1,041,093 | 1,412,548 |
| Donations and Contributions: | | | | | | | | | |
| 4305 - Unrestricted Donations and Contributions | 2,993 | - | - | - | 2,993 | - | | 16,972 | 31,263 |
| 4401 - Fundraising Events | - | - | - | - | - | - | | - | - |
| Total Donations and Contributions | 2,993 | - | - | - | 2,993 | - | | 16,972 | 31,263 |
| Other: | | | | | | | | | |
| 4501 - Interest and Dividends | 60,793 | 160,000 | - | - | 60,793 | 160,000 | 38% | 178,229 | 37,823 |
| 4602 - In-Kind Contributions | - | - | - | - | - | - | | - | 72,400 |
| 4603 - Unrealized Gains/(Losses) | - | - | - | - | - | - | | - | - |
| 4604 - Realized Gains/(Losses) | - | - | - | - | - | - | | - | - |
| 4600 - Other Sources of Revenue & Support - Other | - | - | - | - | - | - | | - | - |
| Total Other | 60,793 | 160,000 | - | - | 60,793 | 160,000 | 38% | 178,229 | 110,223 |
| TOTAL REVENUE and SUPPORT | \$ 5,438,775 | 13,147,537 | 1,138,727 | 2,454,012 | 6,577,502 | 15,601,549 | 42% | \$ 13,022,334 | \$ 12,660,289 |
| EXPENSES | | | | | | | | | |
| Personnel Expenses | | | | | | | | | |
| Administrative Staff: | | | | | | | | | |
| 5105 - Executive Director | 52,993 | 127,182 | 52,993 | 127,182 | 105,985 | 254,364 | 42% | 246,956 | 239,856 |
| 5110 - Director of Operations | 7,487 | 17,970 | 7,487 | 17,970 | 14,975 | 35,940 | 42% | 37,777 | 24,645 |
| 5120 - Operations Staff | 59,594 | 155,176 | 23,333 | 80,000 | 82,927 | 235,176 | 35% | 128,704 | 115,750 |
| 5125 - Parent Coordinator | 23,772 | 57,003 | - | - | 23,772 | 57,003 | 42% | 50,416 | 54,231 |
| 5130 - Director of Finance | 34,148 | 81,954 | 11,383 | 27,318 | 45,530 | 109,272 | 42% | 106,090 | 103,058 |
| 5132 - Director of HR | 39,687 | 95,250 | 13,229 | 31,750 | 52,917 | 127,000 | 42% | 137,033 | 82,209 |
| 5135 - Director of IT | 48,262 | 115,829 | - | - | 48,262 | 115,829 | 42% | 112,455 | 108,760 |
| 5137 - Data Manager | 37,500 | 67,500 | - | 22,500 | 37,500 | 90,000 | 42% | 22,500 | - |
| 5150 - School Aide/Security | - | - | - | - | - | - | | - | 0 |
| 5160 - Chief of Staff | - | - | - | - | - | - | | - | - |
| Total Administrative Staff | 303,443 | 717,864 | 108,425 | 306,720 | 411,869 | 1,024,584 | 40% | 841,931 | 728,509 |

Charter High School for Law and Social Justice

Detailed Statements of Revenue, Support and Expenses

Current Fiscal Year-to-Date Compared to Board Approved Budget
with Year End June 30, 2024 and 2023 Details

| | Current Fiscal Year 2024-25 (unaudited) | | | | | | June 30 | | |
|--|---|------------------|--------------------------|------------------|--------------------------|------------------|--------------------------------|------------------|------------------|
| | HS Only | | MS Only | | Consolidated | | YTD as a % of Budget (YTD=42%) | [audited] | [audited] |
| | Actuals as of 11/30/2024 | Full Year Budget | Actuals as of 11/30/2024 | Full Year Budget | Actuals as of 11/30/2024 | Full Year Budget | | 2024 | 2023 |
| Total Revenue and Support | \$ 5,438,775 | \$ 13,147,537 | \$ 1,138,727 | \$ 2,454,012 | \$ 6,577,502 | \$ 15,601,549 | 42% | \$ 13,022,334 | \$ 12,660,289 |
| Total Expenses | \$ 5,197,580 | \$ 12,964,692 | \$ 1,290,602 | \$ 3,534,527 | \$ 6,488,181 | \$ 16,499,219 | 39% | \$ 13,018,325 | \$ 12,652,567 |
| <i>Excess/(Deficit) of Revenue and Support over Expenses before Cash Adjustments</i> | \$ 241,196 | \$ 182,845 | \$ (151,875) | \$ (1,080,515) | \$ 89,320 | \$ (897,670) | | \$ 4,009 | \$ 7,723 |
| GAAP Adjustments, net | (18,464) | 315,517 | (429,279) | (165,000) | (447,743) | 150,517 | | (105,831) | 88,584 |
| <i>Excess/(Deficit) of Revenue and Support over Expenses after Cash Adjustments</i> | \$ 222,732 | \$ 498,362 | \$ (581,155) | \$ (1,245,515) | \$ (358,423) | \$ (747,153) | | \$ (101,823) | \$ 96,306 |
| Enrollment | 463.18 | 470.00 | 47.05 | 60.00 | 510.23 | 530.00 | 96% | 463.13 | 443.45 |
| Instructional Oversight Staff: | | | | | | | | | |
| 5201 - Principal | 81,250 | 195,000 | 74,067 | 190,001 | 155,317 | 385,001 | 40% | 303,848 | 190,657 |
| 5210 - Assistant Principal | 148,298 | 355,915 | | | 148,298 | 355,915 | 42% | 528,849 | 605,015 |
| 5212 - Director of SPED | 57,240 | 137,376 | | | 57,240 | 137,376 | 42% | 131,960 | 113,077 |
| 5220 - Guidance Counselor | 188,560 | 411,448 | 24,786 | 75,300 | 213,346 | 486,748 | 44% | 400,081 | 369,537 |
| 5225 - Social Worker | - | - | - | - | - | - | - | - | - |
| 5230 - Director of College | 54,933 | 131,840 | | | 54,933 | 131,840 | 42% | 127,953 | 113,869 |
| 5245 - Associate Dean | 126,231 | 324,611 | 38,625 | 92,700 | 164,856 | 417,311 | 40% | 329,149 | 325,128 |
| 5250 - SPED Coordinator | - | - | - | - | - | - | - | - | - |
| 5270 - Janitor | 15,000 | 45,000 | | | 15,000 | 45,000 | 33% | - | - |
| Total Academic Oversight Staff | 671,512 | 1,601,190 | 137,478 | 358,001 | 808,990 | 1,959,191 | 41% | 1,821,840 | 1,717,282 |
| Instructional Staff: | | | | | | | | | |
| 5310 - Teachers - ELA | 283,051 | 996,841 | 28,734 | 87,293 | 311,785 | 1,084,134 | 29% | 777,515 | 687,746 |
| 5315 - Teachers - Math | 256,791 | 901,190 | 34,310 | 104,232 | 291,101 | 1,005,422 | 29% | 849,869 | 611,226 |
| 5320 - Teachers - Social Studies | 185,503 | 517,080 | 29,970 | 90,000 | 215,473 | 607,080 | 35% | 623,530 | 475,621 |
| 5325 - Teachers - Science | 141,576 | 436,556 | 35,526 | 110,747 | 177,102 | 547,303 | 32% | 413,013 | 634,749 |
| 5330 - Foreign Languages | 68,113 | 126,515 | - | 72,100 | 68,113 | 198,615 | 34% | 213,292 | 172,342 |
| 5335 - Teachers - Physical Education / Health | 121,696 | 356,230 | 41,645 | 128,192 | 163,341 | 484,422 | 34% | 289,894 | 285,663 |
| 5340 - Teaching Assistants | 41,827 | - | - | - | 41,827 | - | - | - | - |
| 5345 - Teachers - The Arts | 75,162 | 228,845 | 40,967 | 124,458 | 116,129 | 353,303 | 33% | 224,434 | 203,754 |
| 5350 - Teachers - SPED | 99,263 | 289,817 | 52,392 | 175,499 | 151,655 | 465,316 | 33% | 335,735 | 284,916 |
| 5355 - Teachers - Law | 43,858 | 105,955 | | | 43,858 | 105,955 | 41% | 78,829 | 90,188 |
| 5365 - Teachers - SAT/Freshman Seminar | - | 83,516 | | | - | 83,516 | 0% | 79,738 | 72,061 |
| 5370 - Teachers - Substitute | 29,587 | 89,265 | 745 | | 30,332 | 89,265 | 34% | 87,792 | 134,192 |
| 5375 - Teachers - Intervention | - | - | - | - | - | - | - | - | - |
| Total Instructional Staff | 1,346,427 | 4,131,810 | 264,289 | 892,521 | 1,610,716 | 5,024,331 | 32% | 3,973,640 | 3,652,459 |
| Incentives and Special Programs: | | | | | | | | | |
| 5410 - Stipends | 26,588 | 25,000 | 9,441 | | 36,030 | 25,000 | 144% | 25,280 | 13,519 |
| 5411 - Department Chairs/Leads | - | 25,000 | - | | - | 25,000 | 0% | 35,000 | 14,704 |
| 5412 - News Literacy Course | - | - | - | | - | - | - | - | - |
| 5413 - Athletic Director/Coaches | 36,082 | 60,000 | 921 | | 37,003 | 60,000 | 62% | 91,657 | 101,408 |
| 5414 - After School Clubs | 18,564 | 35,000 | 772 | | 19,337 | 35,000 | 55% | 38,155 | 41,615 |
| 5415 - Extra Classes/Lunch Duties | 15,509 | 35,000 | - | | 15,509 | 35,000 | 44% | 51,589 | 25,036 |
| 5416 - Other Incentives | - | 25,000 | - | | - | 25,000 | 0% | 14,508 | 11,085 |
| 5420 - Summer Bridge Program | 24,539 | 25,000 | - | | 24,539 | 25,000 | 98% | 10,175 | 10,300 |
| 5425 - Summer School | 64,184 | 70,000 | - | | 64,184 | 70,000 | 92% | 72,485 | 132,825 |
| 5430 - Saturday Academy Regents Prep | 30,684 | 10,000 | - | | 30,684 | 10,000 | 307% | 42,212 | 19,609 |
| 5440 - Bonus | 125,000 | - | - | | 125,000 | - | - | 2,000 | 294,000 |
| Total Incentives and Special Programs | 341,151 | 310,000 | 11,134 | - | 352,285 | 310,000 | 114% | 383,060 | 664,101 |
| Total Salaries and Wages | 2,662,533 | 6,760,864 | 521,327 | 1,557,242 | 3,183,860 | 8,318,106 | 38% | 7,020,471 | 6,762,351 |
| Payroll Taxes and Fringe Benefits | | | | | | | | | |
| Payroll Taxes: | | | | | | | | | |
| 5510 - Employer FICA (SS and Medicare) | 199,625 | 505,981 | 38,830 | 117,802 | 238,456 | 623,783 | 38% | 531,419 | 530,685 |
| 5505 - Unemployment Insurance | 9,331 | 73,440 | | 19,440 | 9,331 | 92,880 | 10% | 34,625 | 41,075 |
| 5530 - Disability Insurance | (6,599) | 2,500 | | 2,500 | (6,599) | 5,000 | -132% | (4,323) | 18,740 |
| 5610 - Workers Compensation Insurance | - | 45,000 | | 20,000 | - | 65,000 | 0% | 39,385 | 50,011 |
| 5515 - MCTMT Tax | - | 1,000 | | 1,000 | - | 2,000 | 0% | - | - |
| 5501 - FUTA | - | - | | - | - | - | - | - | - |

Charter High School for Law and Social Justice

Detailed Statements of Revenue, Support and Expenses
 Current Fiscal Year-to-Date Compared to Board Approved Budget
 with Year End June 30, 2024 and 2023 Details

| | Current Fiscal Year 2024-25 (unaudited) | | | | | | June 30 | | |
|--|---|------------------|-----------------------------|------------------|-----------------------------|------------------|--------------------------------------|---------------|---------------|
| | HS Only | | MS Only | | Consolidated | | YTD as a % of Budget (YTD=42%) | [audited] | [audited] |
| | Actuals as of 11/30/2024 | Full Year Budget | Actuals as of 11/30/2024 | Full Year Budget | Actuals as of 11/30/2024 | Full Year Budget | | 2024 | 2023 |
| Total Revenue and Support | \$ 5,438,775 | \$ 13,147,537 | \$ 1,138,727 | \$ 2,454,012 | \$ 6,577,502 | \$ 15,601,549 | 42% | \$ 13,022,334 | \$ 12,660,289 |
| Total Expenses | 5,197,580 | 12,964,692 | 1,290,602 | 3,534,527 | 6,488,181 | 16,499,219 | 39% | 13,018,325 | 12,652,567 |
| <i>Excess/(Deficit) of Revenue and Support over Expenses before Cash Adjustments</i> | \$ 241,196 | \$ 182,845 | \$ (151,875) | \$ (1,080,515) | \$ 89,320 | \$ (897,670) | | 4,009 | 7,723 |
| GAAP Adjustments, net | (18,464) | 315,517 | (429,279) | (165,000) | (447,743) | 150,517 | | (105,831) | 88,584 |
| <i>Excess/(Deficit) of Revenue and Support over Expenses after Cash Adjustments</i> | \$ 222,732 | \$ 498,362 | \$ (581,155) | \$ (1,245,515) | \$ (358,423) | \$ (747,153) | | \$ (101,823) | \$ 96,306 |
| Enrollment | 463.18 | 470.00 | 47.05 | 60.00 | 510.23 | 530.00 | 96% | 463.13 | 443.45 |
| Total Payroll Taxes | 202,358 | 627,921 | 38,830 | 160,742 | 241,188 | 788,663 | 31% | 601,105 | 640,511 |
| Fringe Benefits: | | | | | | | | | |
| 5601 - Health Insurance (Medical, Dental and Vision) | 456,946 | 1,236,366 | | 227,320 | 456,946 | 1,463,686 | 31% | 1,021,602 | 952,140 |
| 5702 - Employer Retirement Plan Match | 107,142 | 191,189 | | 76,123 | 107,142 | 267,312 | 40% | 228,612 | 190,709 |
| 5615 - STD, LTD and Life Insurance | 32,712 | 40,000 | | 15,000 | 32,712 | 55,000 | 59% | 37,728 | 18,144 |
| 5630 - HRA | 150 | 2,000 | | 2,000 | 150 | 4,000 | 4% | 1,710 | 2,295 |
| Total Fringe Benefits | 596,950 | 1,469,555 | - | 320,443 | 596,950 | 1,789,998 | 33% | 1,289,652 | 1,163,289 |
| Total Payroll Taxes and Fringe Benefits | 799,308 | 2,097,476 | 38,830 | 481,185 | 838,138 | 2,578,661 | 33% | 1,890,757 | 1,803,800 |
| Total Compensation (Salaries, Wages, Taxes and Benefits) | 3,461,841 | 8,858,340 | 560,157 | 2,038,427 | 4,021,998 | 10,896,767 | 37% | 8,911,228 | 8,566,151 |
| Other Than Personnel Expenses | | | | | | | | | |
| Professional Services: | | | | | | | | | |
| 6301 - Accounting/Bookkeeping and Audit | 51,041 | 160,490 | 18,750 | 60,000 | 69,791 | 220,490 | 32% | 164,299 | 148,396 |
| 6321 - Legal | 11,443 | 60,000 | 509 | 30,000 | 11,952 | 90,000 | 13% | 56,120 | 56,267 |
| 5701 - Benefits Administrators and Consultants | 3,115 | 15,000 | | 5,000 | 3,115 | 20,000 | 16% | 6,118 | 6,430 |
| 6305 - Payroll | 8,954 | 20,000 | | 10,000 | 8,954 | 30,000 | 30% | 19,011 | 15,418 |
| 6330 - Fundraising and Grant Writing | - | 9,000 | | | - | 9,000 | 0% | - | - |
| 6390 - Startup Consulting | - | | | | - | - | | - | - |
| 6380 - Other Professional Services | 104,746 | 160,000 | | 55,000 | 104,746 | 215,000 | 49% | 252,727 | 114,314 |
| Total Professional Services | 179,298 | 424,490 | 19,259 | 160,000 | 198,557 | 584,490 | 34% | 498,276 | 340,824 |
| Academic Consultants and Services: | | | | | | | | | |
| 6310 - Educational Partner Organizations | - | | | | - | - | | - | 111,600 |
| 6370 - Culture Consultants | - | | | | - | - | | - | - |
| 6395 - Science Consulting Services | - | | | | - | - | | - | - |
| 6350 - Substitute Services | - | 5,000 | | 10,000 | - | 15,000 | 0% | 516 | - |
| Total Academic Consultants and Services | - | 5,000 | - | 10,000 | - | 15,000 | 0% | 516 | 111,600 |
| Curriculum and Classroom: | | | | | | | | | |
| 7101 - Classroom Supplies | 34,464 | 40,000 | 11,371 | 50,000 | 45,835 | 90,000 | 51% | 32,578 | 9,090 |
| 7105 - Classroom Furniture and Equipment (Non-Asset) | - | 2,000 | 3,165 | 20,000 | 3,165 | 22,000 | 14% | - | 1,058 |
| 7115 - ELA Supplies & Materials | 8,283 | 8,000 | | | 8,283 | 8,000 | 104% | 6,112 | 1,081 |
| 7117 - Subscriptions/Dues | 11,622 | 15,000 | 1,550 | | 13,172 | 15,000 | 88% | 7,092 | 9,825 |
| 7120 - Math Supplies & Materials | 827 | 10,000 | - | | 827 | 10,000 | 8% | 6,214 | - |
| 7125 - Social Studies Supplies & Materials | 434 | 1,000 | | | 434 | 1,000 | 43% | - | 207 |
| 7130 - Science Supplies & Materials | 6,645 | 10,000 | 721 | | 7,366 | 10,000 | 74% | 6,417 | 12,075 |
| 7135 - Foreign Language Supplies & Materials | 651 | 2,000 | | | 651 | 2,000 | 33% | 882 | 346 |
| 7136 - Art Supplies & Materials | 6,282 | 45,000 | | | 6,282 | 45,000 | 14% | 39,072 | 68,792 |
| 7140 - College Advisement Supplies & Materials | 5,431 | 20,000 | | | 5,431 | 20,000 | 27% | 14,230 | 9,581 |
| 7145 - Phys Ed Supplies & Materials | 9,179 | 15,000 | | | 9,179 | 15,000 | 61% | 12,850 | 8,271 |
| 7150 - Special Education Supplies & Materials | - | 1,000 | | | - | 1,000 | 0% | - | - |
| 7155 - Saturday Academy Regents Prep Supplies | 564 | 2,500 | | | 564 | 2,500 | 23% | 2,645 | - |
| 7160 - Assessment Supplies and Materials | 1,602 | 4,000 | | 15,000 | 1,602 | 19,000 | 8% | 3,749 | 7,846 |
| 7165 - Field Trips | 4,044 | 30,000 | | 10,000 | 4,044 | 40,000 | 10% | 32,678 | 37,571 |
| 7166 - Student Transportation | 679 | 3,000 | | 1,000 | 679 | 4,000 | 17% | 2,025 | 1,304 |
| 7170 - Extracurricular Activities | 21,194 | 45,000 | | 5,000 | 21,194 | 50,000 | 42% | 36,522 | 25,225 |
| 7175 - Enrichment Programs | 1,324 | | | | 1,324 | - | | 1,221 | - |
| 7176 - Intensive Programming | 10,010 | 20,000 | | 5,000 | 10,010 | 25,000 | 40% | 81,525 | - |
| 7177 - Summer Bridge | 6,419 | 15,000 | | | 6,419 | 15,000 | 43% | 7,171 | 18,445 |

Charter High School for Law and Social Justice

Detailed Statements of Revenue, Support and Expenses

Current Fiscal Year-to-Date Compared to Board Approved Budget
with Year End June 30, 2024 and 2023 Details

| | Current Fiscal Year 2024-25 (unaudited) | | | | | | June 30 | | |
|--|---|------------------|-----------------------------|------------------|-----------------------------|------------------|--------------------------------------|----------------|----------------|
| | HS Only | | MS Only | | Consolidated | | YTD as a % of Budget (YTD=42%) | [audited] | [audited] |
| | Actuals as of 11/30/2024 | Full Year Budget | Actuals as of 11/30/2024 | Full Year Budget | Actuals as of 11/30/2024 | Full Year Budget | | 2024 | 2023 |
| Total Revenue and Support | \$ 5,438,775 | \$ 13,147,537 | \$ 1,138,727 | \$ 2,454,012 | \$ 6,577,502 | \$ 15,601,549 | 42% | \$ 13,022,334 | \$ 12,660,289 |
| Total Expenses | 5,197,580 | 12,964,692 | 1,290,602 | 3,534,527 | 6,488,181 | 16,499,219 | 39% | 13,018,325 | 12,652,567 |
| <i>Excess/(Deficit) of Revenue and Support over Expenses before Cash Adjustments</i> | \$ 241,196 | \$ 182,845 | \$ (151,875) | \$ (1,080,515) | \$ 89,320 | \$ (897,670) | | 4,009 | 7,723 |
| GAAP Adjustments, net | (18,464) | 315,517 | (429,279) | (165,000) | (447,743) | 150,517 | | (105,831) | 88,584 |
| <i>Excess/(Deficit) of Revenue and Support over Expenses after Cash Adjustments</i> | \$ 222,732 | \$ 498,362 | \$ (581,155) | \$ (1,245,515) | \$ (358,423) | \$ (747,153) | | \$ (101,823) | \$ 96,306 |
| Enrollment | 463.18 | 470.00 | 47.05 | 60.00 | 510.23 | 530.00 | 96% | 463.13 | 443.45 |
| 7180 - Student Rewards | 996 | 25,000 | | | 996 | 25,000 | 4% | 22,106 | 15,466 |
| 7181 - Senior Activities Supplies & Materials | 25,647 | 90,000 | | | 25,647 | 90,000 | 28% | 110,017 | 143,373 |
| 7185 - Scholarship/Uniforms | 21,731 | 20,000 | 8,966 | | 30,696 | 20,000 | 153% | 15,514 | 9,152 |
| 7190 - Parent Programs | 2,650 | 7,500 | | | 2,650 | 7,500 | 35% | 4,611 | 2,974 |
| 7195 - NYSTL Expense | - | 39,000 | | | - | 39,000 | 0% | - | - |
| Total Curriculum and Classroom | 180,679 | 470,000 | 25,773 | 106,000 | 206,452 | 576,000 | 36% | 445,229 | 381,681 |
| Recruitment and Development: | | | | | | | | | |
| 6520 - Staff Recruitment | 26,763 | 40,000 | 8,205 | 20,000 | 34,968 | 60,000 | 58% | 29,840 | 37,040 |
| 6502 - Student Recruitment | 3,198 | 30,000 | 49,803 | 25,000 | 53,001 | 55,000 | 96% | 24,779 | 34,050 |
| 6401 - Instructional Staff Professional Development | 45,949 | 100,000 | 55,109 | 50,000 | 101,058 | 150,000 | 67% | 100,543 | 209,344 |
| 6410 - Non-Instructional Staff Professional Development | 8,175 | 25,000 | 52 | 10,000 | 8,227 | 35,000 | 24% | 13,382 | 1,009 |
| 6420 - Board Development | - | 15,000 | - | 10,000 | - | 25,000 | 0% | 7,912 | 10,495 |
| Total Recruitment and Development | 84,085 | 210,000 | 113,169 | 115,000 | 197,255 | 325,000 | 61% | 176,457 | 291,938 |
| General Administrative Expenses: | | | | | | | | | |
| 6101 - Office Supplies | 13,931 | 70,000 | 16,152 | 20,000 | 30,083 | 90,000 | 33% | 67,837 | 80,055 |
| 8201 - Telephone and Fax | 9,534 | 35,000 | | 10,000 | 9,534 | 45,000 | 21% | 41,101 | 31,971 |
| 6102 - Copy Paper | - | | | | - | - | | - | - |
| 6105 - Furniture and Equipment (Non-Capitalized) | - | 5,000 | 9,349 | 5,000 | 9,349 | 10,000 | 93% | 3,683 | 6,545 |
| 6110 - Postage | 1,934 | 15,000 | | 5,000 | 1,934 | 20,000 | 10% | 6,243 | 10,478 |
| 6115 - Copy Machine Lease | 9,966 | 25,000 | | 5,000 | 9,966 | 30,000 | 33% | 27,763 | 21,493 |
| 6120 - Printing/Copying | - | | 409 | | 409 | - | | 1,301 | - |
| 6125 - Staff Transportation | 2,298 | 35,000 | | | 2,298 | 35,000 | 7% | 29,853 | 28,160 |
| 6130 - Team Building / Staff Appreciation | 9,371 | 55,000 | 2,832 | | 12,202 | 55,000 | 22% | 68,340 | 32,309 |
| 6140 - Due and Subscriptions | 57,622 | 65,000 | 3,394 | 5,000 | 61,016 | 70,000 | 87% | 68,868 | 37,529 |
| 6150 - Student Meals | - | 1,000 | | 5,000 | - | 6,000 | 0% | 717 | - |
| 6160 - Offsite Storage Facility Rental | 2,132 | 4,500 | | | 2,132 | 4,500 | 47% | 3,583 | 2,310 |
| 6601 - Fundraising | - | | | | - | - | | - | - |
| 6170 - COVID-9 Supplies and Materials | - | | | | - | - | | 22,139 | 1,939 |
| Total General Administrative Expenses | 106,788 | 310,500 | 32,135 | 55,000 | 138,924 | 365,500 | 38% | 341,429 | 252,788 |
| General Insurance: | | | | | | | | | |
| 6201 - General Insurance | 96,777 | 110,000 | | 80,000 | 96,777 | 190,000 | 51% | 102,796 | 87,082 |
| Total General Insurance | 96,777 | 110,000 | - | 80,000 | 96,777 | 190,000 | 51% | 102,796 | 87,082 |
| Technology: | | | | | | | | | |
| 8205 - Internet Connectivity Expense | 18,769 | 30,000 | 540 | 10,000 | 19,309 | 40,000 | 48% | 30,848 | 46,569 |
| 8210 - Network Maintenance/Tech Support Services | 31,391 | 70,308 | | 20,000 | 31,391 | 90,308 | 35% | 65,707 | 75,583 |
| 8215 - Database Services | 7,187 | 48,000 | 24,467 | 15,000 | 31,653 | 63,000 | 50% | 53,364 | 58,807 |
| 8220 - Website Consultants/Expenses | - | 2,000 | 276 | 1,000 | 276 | 3,000 | 9% | - | 705 |
| 8225 - Technology Equipment & Supplies | 1,260 | 15,000 | 2,195 | 71,000 | 3,455 | 86,000 | 4% | 7,963 | 2,255 |
| 8230 - Software Subscription | 4,951 | 10,000 | 900 | 5,000 | 5,851 | 15,000 | 39% | 12,797 | 5,734 |
| 8250 - Other Maintenance/Repairs | - | 2,500 | 850 | 1,000 | 850 | 3,500 | 24% | - | - |
| 8260 - Accounting Software Subscription | 1,459 | 5,000 | | 2,000 | 1,459 | 7,000 | 21% | 1,629 | 3,634 |
| 8200 - Technology/Communication Expens - Other | - | | | | - | - | | - | - |
| Total Technology | 65,016 | 182,808 | 29,228 | 125,000 | 94,244 | 307,808 | 31% | 172,308 | 193,288 |
| Occupancy: | | | | | | | | | |
| 8101 - DOE Lease Payments | 865,724 | 2,077,737 | 225,000 | 800,000 | 1,090,724 | 2,877,737 | 38% | 2,218,254 | 2,218,254 |
| 8102 - Deferred Rent/Rent Interest Expense | 58,549 | 140,517 | | | 58,549 | 140,517 | | - | - |
| 8103 - Rent In-Kind | - | | | | - | - | | - | - |

Charter High School for Law and Social Justice

Detailed Statements of Revenue, Support and Expenses
Current Fiscal Year-to-Date Compared to Board Approved Budget
with Year End June 30, 2024 and 2023 Details

| | Current Fiscal Year 2024-25 (unaudited) | | | | | | June 30 | | |
|--|---|-------------------|-----------------------------|-----------------------|-----------------------------|---------------------|--------------------------------------|---------------------|------------------|
| | HS Only | | MS Only | | Consolidated | | YTD as a % of Budget (YTD=42%) | [audited] | [audited] |
| | Actuals as of 11/30/2024 | Full Year Budget | Actuals as of 11/30/2024 | Full Year Budget | Actuals as of 11/30/2024 | Full Year Budget | | 2024 | 2023 |
| Total Revenue and Support | \$ 5,438,775 | \$ 13,147,537 | \$ 1,138,727 | \$ 2,454,012 | \$ 6,577,502 | \$ 15,601,549 | 42% | \$ 13,022,334 | \$ 12,660,289 |
| Total Expenses | 5,197,580 | 12,964,692 | 1,290,602 | 3,534,527 | 6,488,181 | 16,499,219 | 39% | 13,018,325 | 12,652,567 |
| <i>Excess/(Deficit) of Revenue and Support over Expenses before Cash Adjustments</i> | <i>\$ 241,196</i> | <i>\$ 182,845</i> | <i>\$ (151,875)</i> | <i>\$ (1,080,515)</i> | <i>\$ 89,320</i> | <i>\$ (897,670)</i> | | <i>4,009</i> | <i>7,723</i> |
| GAAP Adjustments, net | (18,464) | 315,517 | (429,279) | (165,000) | (447,743) | 150,517 | | (105,831) | 88,584 |
| <i>Excess/(Deficit) of Revenue and Support over Expenses after Cash Adjustments</i> | <i>\$ 222,732</i> | <i>\$ 498,362</i> | <i>\$ (581,155)</i> | <i>\$ (1,245,515)</i> | <i>\$ (358,423)</i> | <i>\$ (747,153)</i> | | <i>\$ (101,823)</i> | <i>\$ 96,306</i> |
| Enrollment | 463.18 | 470.00 | 47.05 | 60.00 | 510.23 | 530.00 | 96% | 463.13 | 443.45 |
| 8120 - Janitorial | - | | 37,465 | | 37,465 | - | | - | - |
| 8130 - Security | | | 46,170 | | 46,170 | - | | - | - |
| 8140 - Repairs & Maintenance | | | 142,245 | | 142,245 | - | | - | - |
| Total Occupancy | 924,272 | 2,218,254 | 450,880 | 800,000 | 1,375,152 | 3,018,254 | 46% | 2,218,254 | 2,218,254 |
| Other: | | | | | | | | | |
| 8801 - Bank Fees and Charges | 80 | 300 | | 100 | 80 | 400 | 20% | 167 | 131 |
| 9100 - Bad Debt | - | | | | - | - | | - | - |
| Total Other | 80 | 300 | - | 100 | 80 | 400 | 20% | 167 | 131 |
| Depreciation | 98,743 | 175,000 | 60,000 | 45,000 | 158,743 | 220,000 | 72% | 151,666 | 208,829 |
| TOTAL EXPENSES | 5,197,580 | 12,964,692 | 1,290,602 | 3,534,527 | 6,488,181 | 16,499,219 | 39% | 13,018,325 | 12,652,567 |
| Excess/(Deficit) of Revenue and Support over Expenses - BUDGET Basis | \$ 241,196 | \$ 182,845 | \$ (151,875) | \$ (1,080,515) | \$ 89,320 | \$ (897,670) | | \$ 4,009 | \$ 7,723 |
| Cash Adjustments | | | | | | | | | |
| Add: | | | | | | | | | |
| Depreciation | 98,743 | 175,000 | 60,000 | 45,000 | 158,743 | 220,000 | 72% | 151,666 | 208,829 |
| Deferred Rent / Lease Capitalization Expense | 58,549 | 140,517 | | | 58,549 | 140,517 | 42% | - | - |
| Less: | | | | | | | | | |
| Security Deposit - Middle School | | | | | - | - | | - | - |
| Capital Expenditures | 175,755 | | 489,279 | 210,000 | 665,035 | 210,000 | 317% | 257,497 | 120,245 |
| Capital Expenditures - in-kind | | | | | - | - | | - | - |
| Total Cash Adjustments | (18,464) | 315,517 | (429,279) | (165,000) | (447,743) | 150,517 | -297% | (105,831) | 88,584 |
| Excess/(Deficit) of Revenue and Support over Expenses - OPERATING Basis | \$ 222,732 | \$ 498,362 | \$ (581,155) | \$ (1,245,515) | \$ (358,423) | \$ (747,153) | | \$ (101,823) | \$ 96,306 |

Charter High School for Law and Social Justice

Statement of Cashflow from December 1, 2024 - February 28, 2025

| | <u>Dec-24</u> | <u>Jan-25</u> | <u>Feb-25</u> | <u>Total</u> |
|---|------------------|------------------|------------------|------------------|
| Cash Balance (Unrestricted) @ 11/30/2024 | 3,148,055 | 5,473,467 | 4,116,899 | 3,148,055 |
| NYC public school district | 2,334,473 | | 2,334,473 | 4,668,945 |
| Federal Grants | 1,347,507 | | | 1,347,507 |
| TOTAL CASH AVAILABLE | 6,830,035 | 5,473,467 | 6,451,371 | 9,164,508 |
| COMPENSATION EXPENSE | | | | |
| Personel Cost (Gross Salaries) | 693,176 | 693,176 | 693,176 | 2,079,527 |
| Payroll Taxes and Fringe | 214,888 | 214,888 | 214,888 | 644,665 |
| TOTAL COMPENSATION EXPENSE | 908,064 | 908,064 | 908,064 | 2,724,192 |
| Other Than Personnel Costs - Ongoing | | | | |
| Professional Services | 49,958 | 49,958 | 49,958 | 149,873 |
| Curriculum and Classroom | 48,000 | 48,000 | 48,000 | 144,000 |
| Recruitment and Development | 27,083 | 27,083 | 27,083 | 81,250 |
| General Administrative Expenses | 30,458 | 30,458 | 30,458 | 91,375 |
| General Insurance | 15,833 | 15,833 | 15,833 | 47,500 |
| Technology | 25,651 | 25,651 | 25,651 | 76,952 |
| Occupancy | 251,521 | 251,521 | 251,521 | 754,564 |
| Current Accounts Payable | 3,197 | | | 3,197 |
| Total Other Than Personnel Costs - Ongoing | 448,504 | 448,504 | 448,504 | 1,345,513 |
| TOTAL CASH OUTFLOWS | 1,356,568 | 1,356,568 | 1,356,568 | 4,069,705 |
| TOTAL OPERATING CASH BALANCE - PROJECTED | 5,473,467 | 4,116,899 | 5,094,803 | 5,094,803 |
| Days of cash on hand | 123.79 | 93.11 | 115.23 | |