

# 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, June 19, 2025, at 6:00 pm  
Academic Committee Meeting at 5:00 pm**

**CHSLSJ Middle School**

**121 E.177<sup>th</sup> Street, Bronx, NY**

**By Zoom**

Monthly, on the third Thursday

**[Join Zoom Meeting](#)**

Location:

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

**All are invited**

For more information, please contact [admin@CHSLSJ.org](mailto:admin@CHSLSJ.org)  
or Board Chair Jack Callahan, [Jack@jcallahan.com](mailto:Jack@jcallahan.com)

## **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

Ben Hirsch, 662 Guard Hill Road, Bedford, NY 10506

# THE CHARTER HIGH SCHOOL FOR LAW AND SOCIAL JUSTICE



**EXCELLENCE • CHARACTER • COURAGE • COMMITMENT**

## **Agenda–Board of Trustees Meeting**

**June 19, 2025, 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 May 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-June 17, 2025
  - b. Academic Committee-June 19, 2025
  - c. Fundraising Committee- TBD
  - d. Governance- TBD
7. New Business:
  - a. Final Approval of 25-26 Budget:

### **Motion to Approve the Fiscal Year 2025–2026 Budget**

**WHEREAS**, the Charter High School for Law and Social Justice’s administration has prepared and presented a proposed operating budget for the 2025–2026 fiscal year, and

**WHEREAS**, the Board of Trustees has reviewed and discussed the proposed budget in detail, including projected revenues, expenditures, reserves, and any recommended allocations in alignment with the school’s strategic and operational goals;

**NOW, THEREFORE, BE IT RESOLVED**, that the Board of Trustees hereby approves and adopts the Charter High School for Law and Social Justice operating budget for the fiscal year beginning July 1, 2025 and ending June 30, 2026, as presented.



**FURTHER RESOLVED**, that the Executive Director is authorized to implement the approved budget and make such expenditures as are consistent with the budget and all applicable laws and regulations, and to take all necessary actions to carry out the purposes of this resolution.

**Motion made by:** \_\_\_\_\_

**Seconded by:** \_\_\_\_\_

**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: July 17, 2025, 6:00 pm**

**10. Motion to Adjourn**



**Financial Report**  
For the Period Ending May 31, 2025  
**Fiscal Year 2024-25**  
with June 30, 2024 and 2023 Statements

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4	Detailed Statements of Revenue, Support and Expenses as of May 31, 2025 and June 30, 2024 and 2023
5	Cash Flow Projection

# Charter High School For Law And Social Justice Data

## Notes to Financial Report For the Period Ending May 31, 2025

### Unencumbered Cash

<b>Total Cash and Equivalents</b>	\$ 3,577,971	[a]
<b>Encumbrances to Cash</b>		
Restrictions:		
Escrow	100,966	
Unearned Revenue (Advances Received but not Earned)	1,170,130	
	<u>1,271,096</u>	[b]
Vendor Obligations		
Accounts Payable and Accrued Expenses	815,429	[c]
Total Cash Encumbrances	<u>2,086,525</u>	[d] {[b] + [c]}
<b>Unencumbered Cash Balance</b>	<u><u>\$ 1,491,447</u></u>	[a] - [d]

### Days of Cash on Hand

Total Fiscal Year 2024-25 Forecasted Expenses ( <b>excluding</b> Depreciation and Deferred Rent )	\$ 16,425,555
Average Daily Expenses (Total Projected Expenses ÷ 365 )	\$ 45,002
Total Cash Available for Operating Use (Total Cash - Escrow )	\$ 3,477,005
Number of Days of Unrestricted Cash Available (Total Cash Available ÷ Average Daily Expenses )	<b>77.3</b>

### Liquidity Measures

	At 5/31/25	Benchmark
• 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.	1.2	1.2
• Unrestricted Days Cash	77.3	60.0
• Debt to Asset Ratio - measures the School's assets that are financed by liabilities, or debts, rather than its equity. Great 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.	1.1	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	31-May [unaudited]				June 30	
	HS	MS	Elimination	Consolidated	[audited] 2024	[audited] 2023
<b>Current Assets:</b>						
Cash and cash equivalents - Operating	\$ 1,423,898	\$ 93,739		\$ 1,517,637	\$ 72,967	\$ 249,836
Cash and cash equivalents - Interest Bearing Account	1,959,368			1,959,368	108,767	3,137,664
Cash and cash equivalents - Brokerage Account	-			-	3,456,942	
Escrow - Restricted	100,966			100,966	100,906	100,797
Grants Receivable	135,401	103,999		239,400	702,791	404,802
Due from MS	2,021,820		(2,021,820)	-		
Due from FOCHSLSJ	36,100			36,100	83,774	16,007
Per Pupil Receivable	14,400			14,400	20,002	32,114
Prepaid Expenses and Other Receivables	201,183	23,684		224,867	202,615	192,961
<b>Total current assets</b>	<b>5,893,135</b>	<b>221,423</b>	<b>(2,021,820)</b>	<b>4,092,739</b>	<b>4,748,765</b>	<b>4,134,180</b>
Security Deposit	-	512,500		512,500	-	400,000
ROU Asset	20,794,737			20,794,737	22,232,156	23,761,596
Fixed assets, Net	530,689	403,307		933,997	538,386	432,555
	<b>\$ 27,218,561</b>	<b>\$ 1,137,230</b>	<b>\$ (2,021,820)</b>	<b>\$ 26,333,972</b>	<b>\$ 27,519,307</b>	<b>\$ 28,728,331</b>
<b>LIABILITIES and NET ASSETS</b>						
<b>Current Liabilities:</b>						
Accounts Payable	\$ 39,605	\$ 17,950		\$ 57,554	\$ 155,782	\$ 18,529
Accrued Expenses & Payroll Liabilities	688,454	126,975		815,429	680,742	661,032
Deferred or Unearned Revenue	999,616	170,514		1,170,130	6,997	-
Due to HS (net)		2,021,820	(2,021,820)	-		
Short Term Lease Liability	1,478,806			1,478,806	1,429,297	1,376,995
<b>Total current liabilities</b>	<b>3,206,480</b>	<b>2,337,258</b>	<b>(2,021,820)</b>	<b>3,521,919</b>	<b>2,272,818</b>	<b>2,056,555</b>
<b>Long-Term Liabilities:</b>						
Long Term Lease Liability	20,552,699			20,552,699	21,910,820	23,340,117
Deferred Rent	-			-	-	-
<b>Total Long-Term Liabilities</b>	<b>20,552,699</b>	<b>-</b>	<b>-</b>	<b>20,552,699</b>	<b>21,910,820</b>	<b>23,340,117</b>
<b>Net Assets</b>						
Net Assets without Donor Restrictions	3,335,668			3,335,668	3,331,659	3,323,937
Change in net assets during current period	123,714	(1,200,028)		(1,076,314)	4,009	7,723
<b>Total net assets</b>	<b>3,459,382</b>	<b>(1,200,028)</b>	<b>-</b>	<b>2,259,354</b>	<b>3,335,668</b>	<b>3,331,659</b>
<b>TOTAL LIABILITIES and NET ASSETS</b>	<b>\$ 27,218,561</b>	<b>\$ 1,137,230</b>	<b>\$ -</b>	<b>\$ 26,333,972</b>	<b>\$ 27,519,307</b>	<b>\$ 28,728,331</b>

# 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 Projection (YTD=92%)	[audited] 2024	[audited] 2023
	Actuals as of 5/31/2025	Full Year Budget	Annual Projection	Actuals as of 5/31/2025	Full Year Budget	Annual Projection	Actuals as of 5/31/2025	Full Year Budget	Projection			
Total Revenue and Support	\$ 11,934,352	\$ 13,147,537	\$ 12,944,121	\$ 2,256,646	\$ 2,454,012	\$ 2,381,994	\$ 14,190,998	\$ 15,601,549	\$ 15,326,115	91%	\$ 13,022,334	\$ 12,660,289
Total Expenses	11,810,638	12,964,692	13,072,628	3,456,674	3,534,527	3,861,987	15,267,312	16,499,219	16,934,615	93%	13,018,325	12,652,567
Excess/(Deficit) of Revenue and Support over Expenses before Cash Adjustments	\$ 123,714	\$ 182,845	\$ (128,507)	\$ (1,200,028)	\$ (1,080,515)	\$ (1,479,993)	\$ (1,076,314)	\$ (897,670)	\$ (1,608,501)		\$ 4,009	\$ 7,723
GAAP Adjustments, net	134,480	315,517	176,335	(397,863)	(165,000)	(383,245)	(263,383)	150,517	(206,910)		(105,831)	88,584
Excess/(Deficit) of Revenue and Support over Expenses after Cash Adjustments	\$ 258,194	\$ 498,362	\$ 47,828	\$ (1,597,891)	\$ (1,245,515)	\$ (1,863,238)	\$ (1,339,697)	\$ (747,153)	\$ (1,815,410)		\$ (101,823)	\$ 96,306
Enrollment	466.44	470.00	466.00	48.13	60.00	47.00	514.56	530.00	513.00	97%	463.13	443.45
REVENUE and SUPPORT												
Per Pupil Tuition	\$ 9,009,814	\$ 10,067,635	\$ 9,825,408	\$ 890,440	\$ 1,371,220	\$ 959,538	\$ 9,900,254	\$ 11,438,855	\$ 10,784,946	87%	\$ 9,720,232	\$ 9,052,141
Lease Assistance	1,904,592	2,077,737	2,077,737	562,500	342,792	618,750	2,467,092	2,420,529	2,696,487	102%	2,065,808	2,054,115
Title and Other Government Grants	581,567	842,165	592,342	803,706	740,000	803,706	1,385,273	1,582,165	1,396,048	88%	1,041,093	1,412,548
Donations and Contributions	18,478	-	20,000	-	-	-	18,478	-	20,000		16,972	31,263
Other	419,901	160,000	428,634	-	-	-	419,901	160,000	428,634	262%	178,229	110,223
TOTAL REVENUE and SUPPORT	11,934,352	13,147,537	12,944,121	2,256,646	2,454,012	2,381,994	14,190,998	15,601,549	15,326,115	91%	13,022,334	12,660,289
EXPENSES												
Personnel Costs:												
Staff Salaries and Wages	6,339,922	6,760,864	6,980,540	1,387,342	1,557,242	1,539,383	7,727,265	8,318,106	8,519,922	93%	7,020,471	6,762,351
Payroll Taxes	578,928	627,921	615,981	129,323	160,742	148,802	708,251	788,663	764,783	90%	601,105	640,511
Fringe Benefits	1,179,928	1,469,555	1,341,555	278,156	320,443	303,443	1,458,084	1,789,998	1,644,998	81%	1,289,652	1,163,289
Total Personnel Costs	8,098,778	8,858,340	8,938,076	1,794,821	2,038,427	1,991,628	9,893,600	10,896,767	10,929,703	91%	8,911,228	8,566,151
Other Than Personnel Costs:												
Professional Services	436,806	424,490	492,250	75,033	160,000	101,750	511,839	584,490	594,000	88%	498,276	340,824
Academic Consultants and Services	1,314	5,000	2,000	6,358	10,000	7,500	7,673	15,000	9,500	51%	516	111,600
Curriculum and Classroom	378,218	470,000	457,758	115,052	106,000	128,456	493,270	576,000	586,214	86%	445,229	381,681
Recruitment and Development	186,105	210,000	230,000	164,277	115,000	170,500	350,382	325,000	400,500	108%	176,457	291,938
General Administrative Expenses	244,164	310,500	268,000	65,450	55,000	78,750	309,614	365,500	346,750	85%	341,429	252,788
General Insurance	85,388	110,000	85,388	45,000	80,000	55,000	130,388	190,000	140,388	69%	102,796	87,082
Technology	138,001	182,808	154,000	41,881	125,000	70,500	179,882	307,808	224,500	58%	172,308	193,288
Occupancy	2,033,399	2,218,254	2,218,254	1,021,480	800,000	1,115,963	3,054,879	3,018,254	3,334,217	101%	2,218,254	2,218,254
Other	297	300	300	-	100	-	297	400	300	74%	167	131
Total Other Than Personnel Costs	3,503,692	3,931,352	3,907,950	1,534,531	1,451,100	1,728,419	5,038,223	5,382,452	5,636,369	94%	3,955,431	3,877,587
Depreciation	208,167	175,000	226,602	127,322	45,000	141,940	335,489	220,000	368,543	152%	151,666	208,829
TOTAL EXPENSES	11,810,638	12,964,692	13,072,628	3,456,674	3,534,527	3,861,987	15,267,312	16,499,219	16,934,615	93%	13,018,325	12,652,567
Excess/(Deficit) of Revenue and Support over Expenses before Cash Adjustments	123,714	182,845	(128,507)	(1,200,028)	(1,080,515)	(1,479,993)	(1,076,314)	(897,670)	(1,608,501)	120%	4,009	7,723
Cash Adjustments, net	134,480	315,517	176,335	(397,863)	(165,000)	(383,245)	(263,383)	150,517	(206,910)		(105,831)	88,584
Excess/(Deficit) of Revenue and Support over Expenses after Cash Adjustments	\$ 258,194	\$ 498,362	\$ 47,828	\$ (1,597,891)	\$ (1,245,515)	\$ (1,863,238)	\$ (1,339,697)	\$ (747,153)	\$ (1,815,410)	179%	\$ (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 Projection (YTD=92%)	[audited]	[audited]
	Actuals as of 5/31/2025	Annual Budget	Annual Projection	Actuals as of 5/31/2025	Annual Budget	Annual Projection	Actuals as of 5/31/2025	Annual Budget	Projection		2024	2023
<b>Total Revenue and Support</b>	\$ 11,934,352	\$ 13,147,537	\$ 12,944,121	\$ 2,256,646	\$ 2,454,012	\$ 2,381,994	\$ 14,190,998	\$ 15,601,549	\$ 15,326,115	91%	\$ 13,022,334	\$ 12,660,289
<b>Total Expenses</b>	11,810,838	12,964,692	13,072,628	3,456,674	3,534,527	3,861,987	15,267,312	16,499,219	16,934,615	93%	13,018,325	12,652,567
<i>Excess/(Deficit) of Revenue and Support over Expenses before Cash Adjustments</i>	<i>\$ 123,714</i>	<i>\$ 182,845</i>	<i>\$ (128,507)</i>	<i>\$ (1,200,028)</i>	<i>\$ (1,080,515)</i>	<i>\$ (1,479,993)</i>	<i>\$ (1,076,314)</i>	<i>\$ (897,670)</i>	<i>\$ (1,608,501)</i>		<i>4,009</i>	<i>7,723</i>
<b>GAAP Adjustments, net</b>	<b>134,480</b>	<b>315,517</b>	<b>176,335</b>	<b>(397,863)</b>	<b>(165,000)</b>	<b>(383,245)</b>	<b>(263,383)</b>	<b>150,517</b>	<b>(206,910)</b>		<b>(105,831)</b>	<b>88,584</b>
<i>Excess/(Deficit) of Revenue and Support over Expenses after Cash Adjustments</i>	<i>\$ 258,194</i>	<i>\$ 498,362</i>	<i>\$ 47,828</i>	<i>\$ (1,597,891)</i>	<i>\$ (1,245,515)</i>	<i>\$ (1,863,238)</i>	<i>\$ (1,339,697)</i>	<i>\$ (747,153)</i>	<i>\$ (1,815,410)</i>		<i>\$ (101,823)</i>	<i>\$ 96,306</i>
<b>Enrollment</b>	<b>466.44</b>	<b>470.00</b>	<b>466.00</b>	<b>48.13</b>	<b>60.00</b>	<b>47.00</b>	<b>514.56</b>	<b>530.00</b>	<b>513.00</b>	<b>97%</b>	<b>463.13</b>	<b>443.45</b>
<b>REVENUE and SUPPORT</b>												
<b>Per Pupil Tuition and Lease Assistance:</b>												
4101 - GenEd Tuition from NYCDOE	\$ 8,142,566	\$ 8,950,680	\$ 8,874,504	\$ 835,248	\$ 1,142,640	\$ 895,068	\$ 8,977,803	\$ 10,093,320	\$ 9,769,572	92%	\$ 8,516,030	\$ 7,793,953
4102 - SpEd Tuition from NYCDOE	867,258	1,116,965	950,904	55,193	228,580	64,470	922,451	1,345,535	1,015,374	91%	1,204,202	1,258,188
4130 - Lease Assistance from NYCDOE	1,904,592	2,077,737	2,077,737	562,500	342,792	618,750	2,467,092	2,420,529	2,696,487	91%	2,065,808	2,054,115
<b>Total Per Pupil Tuition and Lease Assistance</b>	<b>10,914,407</b>	<b>12,145,372</b>	<b>11,903,145</b>	<b>1,452,940</b>	<b>1,714,012</b>	<b>1,578,288</b>	<b>12,367,347</b>	<b>13,859,384</b>	<b>13,481,433</b>	<b>92%</b>	<b>11,786,040</b>	<b>11,106,256</b>
<b>Title and other Government Grants:</b>												
4201 - Title IA	180,892	277,000	189,664	103,999	40,000	103,999	284,891	317,000	293,663	97%	277,420	283,503
4202 - Title IIA	36,807	32,072	38,807	-	-	-	36,807	32,072	38,807	95%	32,072	35,746
4203 - Title IVA	20,932	22,093	20,935	-	-	-	20,932	22,093	20,935	100%	22,094	18,935
4210 - CSP	-	-	-	699,707	680,000	699,707	699,707	680,000	699,707	100%	-	-
4215 - Cares Act Grant	223,949	297,000	223,949	-	-	-	223,949	297,000	223,949	100%	533,067	932,637
4230 - IDEA Special Needs	105,206	130,000	105,206	20,000	-	-	105,206	150,000	105,206	100%	130,840	94,257
4120 - NYSTL	-	39,000	-	-	-	-	-	39,000	-	-	-	-
4220 - eRate	13,781	45,000	13,781	-	-	-	13,781	45,000	13,781	100%	45,600	47,470
<b>Total Title and other Government Grants</b>	<b>581,567</b>	<b>842,165</b>	<b>592,342</b>	<b>803,706</b>	<b>740,000</b>	<b>803,706</b>	<b>1,385,273</b>	<b>1,582,165</b>	<b>1,396,048</b>	<b>99%</b>	<b>1,041,093</b>	<b>1,412,548</b>
<b>Donations and Contributions:</b>												
4305 - Unrestricted Donations and Contributions	18,478	-	20,000	-	-	-	18,478	-	20,000	92%	16,972	31,263
4401 - Fundraising Events	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Donations and Contributions</b>	<b>18,478</b>	<b>-</b>	<b>20,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>18,478</b>	<b>-</b>	<b>20,000</b>	<b>92%</b>	<b>16,972</b>	<b>31,263</b>
<b>Other:</b>												
4501 - Interest and Dividends	98,767	160,000	107,500	-	-	-	98,767	160,000	107,500	92%	178,229	37,823
4602 - In-Kind Contributions	-	-	-	-	-	-	-	-	-	-	-	-
4600 - Other Sources of Revenue & Support - Other	321,134	-	321,134	-	-	-	321,134	-	321,134	100%	-	72,400
<b>Total Other</b>	<b>419,901</b>	<b>160,000</b>	<b>428,634</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>419,901</b>	<b>160,000</b>	<b>428,634</b>	<b>98%</b>	<b>178,229</b>	<b>110,223</b>
<b>TOTAL REVENUE and SUPPORT</b>	<b>\$ 11,934,352</b>	<b>\$ 13,147,537</b>	<b>\$ 12,944,121</b>	<b>\$ 2,256,646</b>	<b>\$ 2,454,012</b>	<b>\$ 2,381,994</b>	<b>\$ 14,190,998</b>	<b>\$ 15,601,549</b>	<b>\$ 15,326,115</b>	<b>93%</b>	<b>\$ 13,022,334</b>	<b>\$ 12,660,289</b>
<b>EXPENSES</b>												
<b>Personnel Expenses</b>												
<b>Salaries and Wages</b>												
<b>Administrative Staff:</b>												
5105 - Executive Director	116,584	127,182	127,182	116,584	127,182	127,182	233,168	254,364	254,364	92%	246,956	239,856
5110 - Director of Operations	16,472	17,970	17,970	16,472	17,970	17,970	32,945	36,940	35,940	92%	37,777	24,645
5120 - Operations Staff	134,857	156,176	135,488	63,333	80,000	70,000	198,190	236,176	205,488	96%	128,704	115,750
5125 - Parent Coordinator	52,253	57,003	57,003	52,253	57,003	57,003	52,253	57,003	57,003	92%	50,416	54,231
5130 - Director of Finance	75,125	81,954	81,955	25,042	27,318	27,318	100,167	109,272	109,273	92%	106,090	103,058
5132 - Director of HR	87,312	95,250	95,250	29,104	31,750	31,750	116,417	127,000	127,000	92%	137,033	82,209
5135 - Director of IT	106,176	115,829	115,829	-	-	-	106,176	115,829	115,829	92%	112,455	108,760
5137 - Data Manager	82,500	90,000	90,000	-	22,500	-	82,500	90,000	90,000	92%	22,500	-
<b>Total Administrative Staff</b>	<b>671,280</b>	<b>717,864</b>	<b>720,677</b>	<b>250,536</b>	<b>306,720</b>	<b>274,220</b>	<b>921,815</b>	<b>1,024,584</b>	<b>994,897</b>	<b>93%</b>	<b>841,931</b>	<b>728,509</b>
<b>Instructional Oversight Staff:</b>												
5201 - Principal	178,750	195,000	195,000	166,995	190,001	183,979	345,745	385,001	378,979	91%	303,848	190,657
5210 - Assistant Principal	320,500	355,915	350,389	-	-	-	320,500	355,915	350,389	91%	528,849	605,015
5212 - Director of SPED	125,928	137,376	137,376	125,928	137,376	137,376	125,928	137,376	137,376	92%	131,960	113,077
5220 - Guidance Counselor	422,028	411,448	461,889	68,727	75,300	76,132	490,755	486,748	538,020	91%	400,081	369,537
5225 - Social Worker	-	-	-	-	-	-	-	-	-	-	-	-
5230 - Director of College	120,853	131,840	131,840	-	-	-	120,853	131,840	131,840	92%	127,953	113,869
5245 - Associate Dean	281,641	324,611	309,055	84,975	92,700	92,700	366,616	417,311	401,755	91%	329,149	325,128
5250 - SPED Coordinator	-	-	-	-	-	-	-	-	-	-	-	-
5270 - Janitor	37,500	45,000	41,250	-	-	-	37,500	45,000	41,250	91%	-	-
<b>Total Academic Oversight Staff</b>	<b>1,487,200</b>	<b>1,601,190</b>	<b>1,626,799</b>	<b>320,696</b>	<b>358,001</b>	<b>352,811</b>	<b>1,807,896</b>	<b>1,959,191</b>	<b>1,979,609</b>	<b>91%</b>	<b>1,821,840</b>	<b>1,717,282</b>
<b>Instructional Staff:</b>												
5310 - Teachers - ELA	785,166	996,841	872,470	71,558	87,293	88,584	856,724	1,084,134	961,054	89%	777,515	687,746
5315 - Teachers - Math	727,318	901,190	820,634	95,546	104,232	106,186	822,864	1,005,422	926,820	89%	849,869	611,226
5320 - Teachers - Social Studies	499,810	517,080	540,866	83,059	90,000	91,926	582,869	607,080	632,792	92%	623,530	475,621
5325 - Teachers - Science	394,262	436,556	438,168	98,963	110,747	109,538	493,225	547,303	547,706	90%	413,013	634,749
5330 - Foreign Languages	189,683	126,515	210,806	-	72,100	-	189,683	198,615	210,806	90%	213,292	172,342
5335 - Teachers - Physical Education / Health	309,768	356,230	351,287	115,405	128,192	127,148	425,174	484,422	478,445	89%	289,894	285,663
5340 - Teaching Assistants	114,229	-	128,962	-	-	-	114,229	-	128,962	89%	-	-
5345 - Teachers - The Arts	207,622	228,845	230,638	112,114	124,458	124,819	319,736	353,303	355,457	90%	224,434	203,754
5350 - Teachers - SPED	271,164	289,817	289,710	145,918	175,499	161,901	417,082	465,316	451,611	92%	335,735	284,916



# 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 Projection (YTD=92%)	[audited]	[audited]
	Actuals as of 5/31/2025	Annual Budget	Annual Projection	Actuals as of 5/31/2025	Annual Budget	Annual Projection	Actuals as of 5/31/2025	Annual Budget	Projection		2024	2023
<b>Total Revenue and Support</b>	\$ 11,934,352	\$ 13,147,537	\$ 12,944,121	\$ 2,256,646	\$ 2,454,012	\$ 2,381,994	\$ 14,190,998	\$ 15,601,549	\$ 15,326,115	91%	\$ 13,022,334	\$ 12,660,289
<b>Total Expenses</b>	11,810,638	12,964,692	13,072,628	3,456,674	3,534,527	3,861,987	15,267,312	16,498,219	16,934,615	93%	13,018,325	12,652,567
<b>Excess/(Deficit) of Revenue and Support over Expenses before Cash Adjustments</b>	\$ 123,714	\$ 182,845	\$ (128,507)	\$ (1,200,028)	\$ (1,080,515)	\$ (1,479,993)	\$ (1,076,314)	\$ (897,670)	\$ (1,608,501)		4,009	7,723
<b>GAAP Adjustments, net</b>	134,480	315,517	176,335	(397,863)	(165,000)	(383,245)	(263,383)	150,517	(206,910)		(105,831)	88,584
<b>Excess/(Deficit) of Revenue and Support over Expenses after Cash Adjustments</b>	\$ 258,194	\$ 498,362	\$ 47,828	\$ (1,597,891)	\$ (1,245,515)	\$ (1,863,238)	\$ (1,339,697)	\$ (747,153)	\$ (1,815,410)		\$ (101,823)	\$ 96,306
<b>Enrollment</b>	466.44	470.00	466.00	48.13	60.00	47.00	514.56	530.00	513.00	97%	463.13	443.45
5355 - Teachers - Law	96,217	105,955	114,988	-	-	-	96,217	105,955	114,988	84%	78,829	90,188
5365 - Teachers - SAT/Freshman Seminar	-	83,516	-	-	-	-	-	83,516	-	-	79,738	72,061
5370 - Teachers - Substitute	79,244	89,265	87,525	-	-	-	79,244	89,265	87,525	91%	87,792	134,192
5375 - Teachers - Intervention	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Instructional Staff</b>	3,674,481	4,131,810	4,086,064	722,565	892,521	810,102	4,397,046	5,024,331	4,896,166	90%	3,973,640	3,652,459
<b>Incentives and Special Programs:</b>												
5410 - Stipends	50,385	25,000	55,000	82,320	-	90,000	132,705	25,000	145,000	92%	25,280	13,519
5411 - Department Chairs/Leads	17,500	25,000	20,000	-	-	-	17,500	25,000	20,000	88%	35,000	14,704
5412 - News Literacy Course	-	-	-	-	-	-	-	-	-	-	-	-
5413 - Athletic Director/Coaches	83,354	60,000	85,000	1,236	-	1,500	84,590	60,000	86,500	98%	91,657	101,408
5414 - After School Clubs	49,452	35,000	55,000	9,696	-	10,000	59,148	35,000	65,000	91%	38,155	41,615
5415 - Extra Classes/Lunch Duties	42,970	35,000	50,000	294	-	750	43,264	35,000	50,750	85%	51,589	25,036
5416 - Other Incentives	-	25,000	-	-	-	-	-	25,000	-	-	14,508	11,085
5420 - Summer Bridge Program	18,119	25,000	22,000	-	-	-	18,119	25,000	22,000	82%	10,175	10,300
5425 - Summer School	64,184	70,000	70,000	-	-	-	64,184	70,000	70,000	92%	72,485	132,825
5430 - Saturday Academy Regents Prep	55,997	10,000	65,000	-	-	-	55,997	10,000	65,000	86%	42,212	19,609
5440 - Bonus	125,000	-	125,000	-	-	-	125,000	-	125,000	100%	2,000	294,000
<b>Total Incentives and Special Programs</b>	506,961	310,000	547,000	93,546	-	102,250	600,507	310,000	649,250	92%	383,060	664,101
<b>Total Salaries and Wages</b>	6,339,922	6,760,864	6,980,540	1,387,342	1,557,242	1,539,383	7,727,265	8,318,106	8,519,922	91%	7,020,471	6,762,351
<b>Payroll Taxes:</b>												
5510 - Employer FICA (SS and Medicare)	482,808	505,981	505,981	104,823	117,802	117,802	587,631	623,783	623,783	94%	531,419	530,685
5505 - Unemployment Insurance	30,769	73,440	35,000	8,000	19,440	10,000	38,769	92,880	45,000	86%	34,625	41,075
5530 - Disability Insurance	35,114	2,500	40,000	8,500	2,500	10,000	43,614	5,000	50,000	87%	(4,323)	18,740
5610 - Workers Compensation Insurance	30,237	45,000	35,000	8,000	20,000	10,000	38,237	65,000	45,000	85%	39,385	50,011
5515 - MCTMT Tax	-	1,000	-	-	1,000	1,000	-	2,000	1,000	0%	-	-
5501 - FUTA	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Payroll Taxes</b>	578,928	627,921	615,981	129,323	160,742	148,802	708,251	788,663	764,783	93%	601,105	640,511
<b>Fringe Benefits:</b>												
5601 - Health Insurance (Medical, Dental and Vision)	991,734	1,236,366	1,111,366	208,377	227,320	227,320	1,200,111	1,463,686	1,338,686	90%	1,021,602	952,140
5702 - Employer Retirement Plan Match	185,626	191,189	228,189	69,779	76,123	76,123	255,405	267,312	302,312	84%	228,612	190,709
5615 - STD, LTD and Life Insurance	2,417	40,000	3,500	-	15,000	-	2,417	55,000	3,500	69%	37,728	18,144
5630 - HRA	150	2,000	500	-	2,000	-	150	4,000	500	30%	1,710	2,295
<b>Total Fringe Benefits</b>	1,179,928	1,469,555	1,341,555	278,156	320,443	303,443	1,458,084	1,789,998	1,644,998	89%	1,289,652	1,163,289
<b>Total Payroll Taxes and Fringe Benefits</b>	1,758,856	2,097,476	1,957,536	407,479	481,185	452,245	2,166,335	2,578,661	2,409,781	90%	1,890,757	1,803,800
<b>Total Compensation (Salaries, Wages, Taxes and Benefits)</b>	8,098,778	8,858,340	8,938,076	1,794,821	2,038,427	1,991,628	9,893,600	10,896,767	10,929,703	91%	8,911,228	8,566,151
<b>Other Than Personnel Expenses</b>												
<b>Professional Services:</b>												
6301 - Accounting/Bookkeeping and Audit	113,178	160,490	152,250	41,250	60,000	60,750	154,428	220,490	213,000	73%	164,299	148,396
6321 - Legal	32,626	60,000	35,000	2,937	30,000	5,000	35,563	90,000	40,000	89%	56,120	56,267
5701 - Benefits Administrators and Consultants	6,320	15,000	7,000	-	5,000	1,000	6,320	20,000	8,000	79%	6,118	6,430
6305 - Payroll	21,344	20,000	23,000	4,500	10,000	5,000	25,844	30,000	28,000	92%	19,011	15,418
6330 - Fundraising and Grant Writing	-	9,000	-	-	-	-	-	9,000	-	-	-	-
6380 - Other Professional Services	263,338	160,000	275,000	26,346	55,000	30,000	289,684	215,000	305,000	95%	252,727	114,314
<b>Total Professional Services</b>	436,806	424,490	492,250	75,033	160,000	101,750	511,839	584,490	594,000	86%	498,276	340,824
<b>Academic Consultants and Services:</b>												
6350 - Substitute Services	1,314	5,000	2,000	6,358	10,000	7,500	7,673	15,000	9,500	81%	516	-
<b>Total Academic Consultants and Services</b>	1,314	5,000	2,000	6,358	10,000	7,500	7,673	15,000	9,500	81%	516	111,600
<b>Curriculum and Classroom:</b>												
7101 - Classroom Supplies	46,358	40,000	50,000	19,771	50,000	23,000	66,129	90,000	73,000	91%	32,578	9,090
7105 - Classroom Furniture and Equipment (Non-Asset)	400	2,000	500	732	20,000	1,000	1,132	22,000	1,500	75%	-	1,058
7115 - ELA Supplies & Materials	8,375	8,000	9,000	-	-	-	8,375	8,000	9,000	93%	6,112	1,081
7117 - Subscriptions/Dues	14,117	15,000	17,500	1,550	-	2,500	15,667	15,000	20,000	78%	7,092	9,825
7120 - Math Supplies & Materials	5,999	10,000	7,500	-	-	-	5,999	10,000	7,500	80%	6,214	-
7125 - Social Studies Supplies & Materials	999	1,000	1,500	-	-	-	999	1,000	1,500	67%	-	207
7130 - Science Supplies & Materials	8,528	10,000	10,000	721	-	1,000	9,248	10,000	11,000	84%	6,417	12,075
7135 - Foreign Language Supplies & Materials	691	2,000	1,000	-	-	-	691	2,000	1,000	69%	882	346
7136 - Art Supplies & Materials	31,889	45,000	35,000	-	-	-	31,889	45,000	35,000	91%	39,072	68,792
7137 - Music Instruments and Supplies	-	-	-	390	-	750	390	-	750	52%	-	-

# 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 Projection (YTD=92%)	[audited]	[audited]
	Actuals as of 5/31/2025	Annual Budget	Annual Projection	Actuals as of 5/31/2025	Annual Budget	Annual Projection	Actuals as of 5/31/2025	Annual Budget	Projection		2024	2023
<b>Total Revenue and Support</b>	\$ 11,934,352	\$ 13,147,537	\$ 12,944,121	\$ 2,256,646	\$ 2,454,012	\$ 2,381,994	\$ 14,190,998	\$ 15,601,549	\$ 15,326,115	91%	\$ 13,022,334	\$ 12,660,289
<b>Total Expenses</b>	11,810,638	12,964,692	13,072,628	3,456,674	3,534,527	3,861,987	15,267,312	16,499,219	16,934,615	93%	13,018,325	12,652,567
<i>Excess/(Deficit) of Revenue and Support over Expenses before Cash Adjustments</i>	<i>\$ 123,714</i>	<i>\$ 182,845</i>	<i>\$ (128,507)</i>	<i>\$ (1,200,028)</i>	<i>\$ (1,080,515)</i>	<i>\$ (1,479,993)</i>	<i>\$ (1,076,314)</i>	<i>\$ (897,670)</i>	<i>\$ (1,608,501)</i>		<i>4,009</i>	<i>7,723</i>
<b>GAAP Adjustments, net</b>	<b>134,480</b>	<b>315,517</b>	<b>176,335</b>	<b>(397,863)</b>	<b>(165,000)</b>	<b>(383,245)</b>	<b>(263,383)</b>	<b>150,517</b>	<b>(206,910)</b>		<b>(105,831)</b>	<b>88,584</b>
<i>Excess/(Deficit) of Revenue and Support over Expenses after Cash Adjustments</i>	<i>\$ 258,194</i>	<i>\$ 498,362</i>	<i>\$ 47,828</i>	<i>\$ (1,597,891)</i>	<i>\$ (1,245,515)</i>	<i>\$ (1,863,238)</i>	<i>\$ (1,339,697)</i>	<i>\$ (747,153)</i>	<i>\$ (1,815,410)</i>		<i>\$ (101,823)</i>	<i>\$ 96,306</i>
<b>Enrollment</b>	<b>466.44</b>	<b>470.00</b>	<b>466.00</b>	<b>48.13</b>	<b>60.00</b>	<b>47.00</b>	<b>514.56</b>	<b>530.00</b>	<b>513.00</b>	<b>97%</b>	<b>463.13</b>	<b>443.45</b>
7140 - College Advisement Supplies & Materials	18,186	20,000	25,000				18,186	20,000	25,000	73%	14,230	9,581
7145 - Phys Ed Supplies & Materials	14,888	15,000	20,000	1,040		1,500	15,928	15,000	21,500	74%	12,850	8,271
7150 - Special Education Supplies & Materials	-	1,000	1,000				-	1,000	1,000	0%		
7155 - Saturday Academy Regents Prep Supplies	5,428	2,500	5,500				5,428	2,500	5,500	99%	2,645	
7160 - Assessment Supplies and Materials	2,039	4,000	3,000	1,041	15,000	1,500	3,081	19,000	4,500	68%	3,749	7,846
7165 - Field Trips	19,108	30,000	30,000	3,391	10,000	4,000	22,499	40,000	34,000	66%	32,678	37,571
7166 - Student Transportation	1,006	3,000	2,000		1,000	500	1,006	4,000	2,500	40%	2,025	1,304
7170 - Extracurricular Activities	39,030	45,000	45,000	600	5,000	1,000	39,630	50,000	46,000	86%	36,522	25,225
7175 - Enrichment Programs	1,592		2,500	76,206		76,206	77,798	-	78,706	99%	1,221	-
7176 - Intensive Programming	10,580	20,000	15,000		5,000		10,580	25,000	15,500	68%	81,525	
7177 - Summer Bridge	19,258	15,000	19,258			500	19,258	15,000	19,258	100%	7,171	18,445
7180 - Student Rewards	10,132	25,000	20,000				10,132	25,000	20,000	51%	22,106	15,466
7181 - Senior Activities Supplies & Materials	91,838	90,000	100,000				91,838	90,000	100,000	92%	110,017	143,373
7185 - Scholarship/Uniforms	23,231	20,000	30,000	9,610		15,000	32,840	20,000	45,000	73%	15,514	9,152
7190 - Parent Programs	4,548	7,500	7,500				4,548	7,500	7,500	61%	4,611	2,974
7195 - NYSTL Expense	-	39,000	-				-	39,000	-		-	-
<b>Total Curriculum and Classroom</b>	<b>378,218</b>	<b>470,000</b>	<b>457,758</b>	<b>115,052</b>	<b>106,000</b>	<b>128,456</b>	<b>493,270</b>	<b>576,000</b>	<b>586,214</b>	<b>84%</b>	<b>445,229</b>	<b>381,681</b>
<b>Recruitment and Development:</b>												
6520 - Staff Recruitment	32,972	40,000	40,000	3,305	20,000	4,000	36,277	60,000	44,000	82%	29,840	37,040
6502 - Student Recruitment	59,828	30,000	60,000	70,561	25,000	75,000	130,389	55,000	135,000	97%	24,779	34,050
6401 - Instructional Staff Professional Development	81,006	100,000	100,000	89,944	50,000	90,000	170,950	150,000	190,000	90%	100,543	209,344
6410 - Non-Instructional Staff Professional Development	12,298	25,000	15,000	467	10,000	500	12,765	35,000	15,500	82%	13,382	1,009
6420 - Board Development	-	15,000	15,000		10,000	1,000	-	25,000	16,000	0%	7,912	10,495
<b>Total Recruitment and Development</b>	<b>186,105</b>	<b>210,000</b>	<b>230,000</b>	<b>164,277</b>	<b>115,000</b>	<b>170,500</b>	<b>350,382</b>	<b>325,000</b>	<b>400,500</b>	<b>87%</b>	<b>176,457</b>	<b>291,938</b>
<b>General Administrative Expenses:</b>												
6101 - Office Supplies	51,157	70,000	55,000	31,184	20,000	35,000	82,342	90,000	90,000	91%	67,837	80,055
8201 - Telephone and Fax	31,001	35,000	32,500	14,600	10,000	15,000	45,601	45,000	50,000	91%	41,101	31,971
6105 - Furniture and Equipment (Non-Capitalized)	1,354	5,000	2,500	10,176	5,000	12,500	11,530	10,000	15,000	77%	3,683	6,545
6110 - Postage	2,089	15,000	3,000	79	5,000	500	2,169	20,000	3,500	62%	6,243	10,478
6115 - Copy Machine Lease	21,837	25,000	25,000		5,000	500	21,837	30,000	25,500	86%	27,763	21,493
6120 - Printing/Copying											1,301	
6125 - Staff Transportation	13,703	35,000	15,000	45			13,748	35,000	15,000	92%	29,653	28,160
6130 - Team Building / Staff Appreciation	50,092	55,000	55,000	5,775		7,500	55,867	55,000	62,500	89%	68,340	32,309
6140 - Due and Subscriptions	69,022	65,000	75,000	3,590	5,000		72,612	70,000	80,000	91%	68,868	37,529
6150 - Student Meals	-	1,000	500		5,000	250	-	6,000	750	0%	717	-
6160 - Offsite Storage Facility Rental	3,909	4,500	4,500				3,909	4,500	4,500	87%	3,583	2,310
6170 - COVID-9 Supplies and Materials	-						-	-	-		22,139	1,939
<b>Total General Administrative Expenses</b>	<b>244,164</b>	<b>310,500</b>	<b>268,000</b>	<b>65,450</b>	<b>55,000</b>	<b>78,750</b>	<b>309,614</b>	<b>365,500</b>	<b>346,750</b>	<b>89%</b>	<b>341,429</b>	<b>252,788</b>
<b>General Insurance:</b>												
6201 - General Insurance	85,388	110,000	85,388	45,000	80,000	55,000	130,388	190,000	140,388	93%	102,796	87,082
<b>Total General Insurance</b>	<b>85,388</b>	<b>110,000</b>	<b>85,388</b>	<b>45,000</b>	<b>80,000</b>	<b>55,000</b>	<b>130,388</b>	<b>190,000</b>	<b>140,388</b>	<b>69%</b>	<b>102,796</b>	<b>87,082</b>
<b>Technology:</b>												
8205 - Internet Connectivity Expense	49,442	30,000	55,000	3,386	10,000	4,000	52,828	40,000	59,000	90%	30,848	46,569
8210 - Network Maintenance/Tech Support Services	64,876	70,308	65,000		20,000	15,000	64,876	90,308	80,000	81%	65,707	75,583
8215 - Database Services	12,825	48,000	20,000	24,467	15,000	30,000	37,292	63,000	50,000	75%	53,364	58,807
8220 - Website Consultants/Expenses	-	2,000	500	276	1,000	500	-	3,000	1,000	28%	-	705
8225 - Technology Equipment & Supplies	1,558	15,000	2,000	2,520	71,000	3,500	4,078	86,000	5,500	74%	7,963	2,255
8230 - Software Subscription	6,841	10,000	7,500	900	5,000	1,500	7,741	15,000	9,000	86%	12,797	5,734
8250 - Other Maintenance/Repairs		2,500	1,000	10,333	1,000	15,000	10,333	3,500	16,000	65%		
8260 - Accounting Software Subscription	2,459	5,000	3,000		2,000	1,000	2,459	7,000	4,000	61%	1,629	3,634
<b>Total Technology</b>	<b>138,001</b>	<b>182,808</b>	<b>154,000</b>	<b>41,881</b>	<b>125,000</b>	<b>70,500</b>	<b>179,882</b>	<b>307,808</b>	<b>224,500</b>	<b>80%</b>	<b>172,308</b>	<b>193,288</b>
<b>Occupancy:</b>												
8101 - DOE Lease Payments	1,916,302	2,077,737	2,077,737	562,455	800,000	618,750	2,478,757	2,877,737	2,696,487	92%	2,218,254	2,218,254
8102 - Deferred Rent/Rent Interest Expense	117,098	140,517	140,517				117,098	140,517	140,517	83%	-	-
8110 - Utilities				61,535		75,000	61,535		75,000	82%		
8120 - Janitorial	-			83,713		92,213	83,713	-	92,213	91%	-	-
8130 - Security				46,898		55,000	46,898		55,000	85%		
8140 - Repairs & Maintenance	-			266,879		275,000	266,879		275,000	97%	-	-
<b>Total Occupancy</b>	<b>2,033,399</b>	<b>2,218,254</b>	<b>2,218,254</b>	<b>1,021,480</b>	<b>800,000</b>	<b>1,115,963</b>	<b>3,054,879</b>	<b>3,018,254</b>	<b>3,334,217</b>	<b>92%</b>	<b>2,218,254</b>	<b>2,218,254</b>
<b>Other:</b>												
8801 - Bank Fees and Charges	297	300	300		100	-	297	400	300	99%	167	131

# 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 Projection (YTD=92%)	[audited]	[audited]
	Actuals as of 5/31/2025	Annual Budget	Annual Projection	Actuals as of 5/31/2025	Annual Budget	Annual Projection	Actuals as of 5/31/2025	Annual Budget	Projection		2024	2023
Total Revenue and Support	\$ 11,934,352	\$ 13,147,537	\$ 12,944,121	\$ 2,256,646	\$ 2,454,012	\$ 2,381,994	\$ 14,190,998	\$ 15,601,549	\$ 15,326,115	91%	\$ 13,022,334	\$ 12,660,289
Total Expenses	11,810,638	12,964,692	13,072,628	3,456,674	3,534,527	3,861,987	15,267,312	16,498,219	16,934,615	93%	13,018,325	12,652,567
Excess/(Deficit) of Revenue and Support over Expenses <u>before</u> Cash Adjustments	\$ 123,714	\$ 182,845	\$ (128,507)	\$ (1,200,028)	\$ (1,080,515)	\$ (1,479,993)	\$ (1,076,314)	\$ (897,670)	\$ (1,608,501)		\$ 4,009	\$ 7,723
GAAP Adjustments, net	134,480	315,517	176,335	(397,863)	(165,000)	(383,245)	(263,383)	150,517	(206,910)		(105,831)	88,584
Excess/(Deficit) of Revenue and Support over Expenses <u>after</u> Cash Adjustments	\$ 258,194	\$ 498,362	\$ 47,828	\$ (1,597,891)	\$ (1,245,515)	\$ (1,863,238)	\$ (1,339,697)	\$ (747,153)	\$ (1,815,410)		\$ (101,823)	\$ 96,306
Enrollment	466.44	470.00	466.00	48.13	60.00	47.00	514.56	530.00	513.00	97%	463.13	443.45
9100 - Bad Debt	-						-	-	-		-	-
Total Other	297	300	300	-	100	-	297	400	300	99%	167	131
Depreciation	208,167	175,000	226,602	127,322	45,000	141,940	335,489	220,000	368,543	91%	151,666	208,829
TOTAL EXPENSES	11,810,638	12,964,692	13,072,628	3,456,674	3,534,527	3,861,987	15,267,312	16,498,219	16,934,615	90%	13,018,325	12,652,567
Excess/(Deficit) of Revenue and Support over Expenses - BUDGET Basis	\$ 123,714	\$ 182,845	\$ (128,507)	\$ (1,200,028)	\$ (1,080,515)	\$ (1,479,993)	\$ (1,076,314)	\$ (897,670)	\$ (1,608,501)		\$ 4,009	\$ 7,723
Cash Adjustments												
Add:												
Depreciation	208,167	175,000	226,602	127,322	45,000	141,940	335,489	220,000	368,543	91%	151,666	208,829
Deferred Rent / Lease Capitalization Expense	117,098	140,517	140,517				117,098	140,517	140,517	83%	-	
Less:												
Security Deposit - Middle School							-	-			-	
Capital Expenditures	190,784		190,784	525,185	210,000	525,185	715,970	210,000	715,970	100%	257,497	120,245
Capital Expenditures - in-kind							-	-				
Total Cash Adjustments	134,480	315,517	176,335	(397,863)	(165,000)	(383,245)	(263,383)	150,517	(206,910)	-175%	(105,831)	88,584
Excess/(Deficit) of Revenue and Support over Expenses - OPERATING Basis	\$ 258,194	\$ 498,362	\$ 47,828	\$ (1,597,891)	\$ (1,245,515)	\$ (1,863,238)	\$ (1,339,697)	\$ (747,153)	\$ (1,815,410)		\$ (101,823)	\$ 96,306

# Charter High School for Law and Social Justice

Statement of Cashflow from June 1, 2025 - Aug 31, 2025

	<u>Jun-25</u>	<u>Jul-25</u>	<u>Aug-25</u>	<u>Total</u>
Cash Balance (Unrestricted) @ 5/31/2025	3,477,005	1,898,862	2,827,716	3,477,005
NYC public school district		2,267,598	2,267,598	4,535,196
Federal Grants		239,400		239,400
<b>TOTAL CASH AVAILABLE</b>	<b>3,477,005</b>	<b>4,405,860</b>	<b>5,095,314</b>	<b>8,251,601</b>
<b>COMPENSATION EXPENSE</b>				
Personel Cost (Net Salaries)	500,000	500,000	500,000	1,500,000
Payroll Taxes and Fringe	480,000	480,000	480,000	1,440,000
<b>TOTAL COMPENSATION EXPENSE</b>	<b>980,000</b>	<b>980,000</b>	<b>980,000</b>	<b>2,940,000</b>
<b>Other Than Personnel Costs - Ongoing</b>				
Professional Services	83,989	83,989	83,989	251,966
Curriculum and Classroom	92,944	92,944	92,944	278,833
Recruitment and Development	50,118	50,118	50,118	150,355
General Administrative Expenses	37,136	37,136	37,136	111,408
General Insurance	10,000	10,000	10,000	30,000
Technology	44,618	44,618	44,618	133,855
Occupancy	279,338	279,338	279,338	838,014
Current Accounts Payable	57,554			57,554
<b>Total Other Than Personnel Costs - Ongoing</b>	<b>598,143</b>	<b>598,143</b>	<b>598,143</b>	<b>1,794,430</b>
<b>TOTAL CASH OUTFLOWS</b>	<b>1,578,143</b>	<b>1,578,143</b>	<b>1,578,143</b>	<b>4,734,430</b>
<b>TOTAL OPERATING CASH BALANCE - PROJECTED</b>	<b>1,898,862</b>	<b>2,827,716</b>	<b>3,517,171</b>	<b>3,517,171</b>
Days of cash on hand	42.20	62.84	78.16	