CERTIFICATION PAGE

FINANCE REPORTING PERIOD CERTIFICATION PAGE

Certification Page | Data Entry | Cash Flow | MYP | Dashboard | Print Report

CHARTER SCHOOL CERTIFICATION

(Select school informaiton below)

Charter School Name:	**Literacy First Charter**	**Funding Type:**	Directly funded
CDS #:	37103716119119	**Entity Type:**	K-12 Schools (Public)
Charter #:	10374	**Grades Served:**	K-12
Charter Approving Entity:	San Diego County Office of Education	**Virtual Instruction Type:**	Not Virtual
County:	San Diego	**Reporting Period:**	**Adopted Budget**
District:	San Diego County Office of Education	**School Year:**	**2025-26**

For information regarding this report, please contact:

For County Fiscal Contact:	**For Approving Entity:**	**For Charter School:**
Roxanna Travers	Kristin Armatis	Steve Robinson
Name	Name	Name
Financial Accounting & Data Support Manager	Senior Director, Charter School Services	Chief Business Officer
Title	Title	Title
858-295-6700	858-295-6665	619-316-5839
Telephone	Telephone	Telephone
roxanna.travers@sdcoe.net	kristin.armatis@sdcoe.net	steve.robinson@lfcsinc.org
Email address	Email address	Email address

To the entity that approved the charter school:

This report has been approved, and is hereby filed by the charter school pursuant to Education Code Section 47604.33.

Signed: ______________________ Date: 06/20/2025

Charter School Official
(Original signature required)

Printed Name: Steve Robinson Title: Chief Business Officer

To the County Superintendent of Schools:

This report is hereby filed with the County Superintendent pursuant to Education Code Section 47604.33.

Signed: ______________________ Date: ______________________

Authorized Representative of Charter Approving Entity
(Original signature required)

Printed Name: ______________________ Title: ______________________

To the Superintendent of Public Instruction:

This report has been verified for mathematical accuracy by the County Superintendent of Schools pursuant to Education Code Section 47604.33.

Signed: ______________________
County Superintendent/Designee
(Original signature required)

Date: ______________________

DATA ENTRY

FINANCE REPORTING PERIOD DATA ENTRY FORM

Certification Page | Data Entry | Cash Flow | MYP | Dashboard | Print Report

CHARTER SCHOOL INFORMATION

Charter School Name: **Literacy First Charter**
CDS #: 37103716119119
Charter #: 10374
Charter Approving Entity: San Diego County Office of Education
County: San Diego
District: San Diego County Office of Education

Funding Type: Directly funded
Entity Type: K-12 Schools (Public)
Grades Served: K-12
Virtual Instruction Type: Not Virtual

This charter school uses the following basis of accounting: (Please enter an "X" in the applicable box below; check only one box)

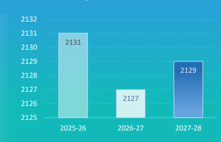
Accrual Basis (Applicable Capital Assets/Interest on Long-Term Debt/Long-Term Liabilities/Net Position objects are 6900, 6910, 7438, 9400-9489, 9660-9669, 9796, and 9797)

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

FINANCIAL REPORTING PERIOD KPI's

Reserve Projections

Enrollment Projections



FINANCIAL REPORTING PERIOD SUMMARY

Reporting Period **Adopted Budget** (A) = Accrual (M) = Modified
Fiscal Year **2025-26**

Total Revenue 32,970,399
Total Expediture 32,548,517
Net Change in Fund Balance 421,882
Unrestricted Ending Fund Balance 21,284,488
Reserve Ratio .... 0.00% (A) 0.00% (M)

Description	Object Code	Estimated Actuals/ PY Second Interim			No Actuals			Adopted Budget			Total Variance		Explanation for Variances (Required for variances over 10%) please note differences between unrestricted and restricted as applicable.
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	$ Difference (Z) vs. (X)	% Change (Z) vs. (X)	
A. REVENUES													
1. LCFF Sources													
State Aid - Current Year	8011			-			-	16,219,218		16,219,218	16,219,218	New	
Education Protection Account State Aid - Current Year	8012			-			-		4,232,405	4,232,405	4,232,405	New	
State Aid - Prior Years	8019			-			-			-	-		
Transfers to Charter Schools in Lieu of Property Taxes	8096			-			-	5,028,308		5,028,308	5,028,308	New	
Other LCFF Transfers	8091, 8097			-			-			-	-		
Total, LCFF Sources		-	-	-	-	-	-	**21,247,526**	**4,232,405**	**25,479,931**	**25,479,931**	**New**	
2. Federal Revenues													
Every Student Succeeds Act	8290			-			-		418,762	418,762	418,762	New	
Special Education - Federal	8181, 8182			-			-		313,345	313,345	313,345	New	
Child Nutrition - Federal	8220			-			-			-	-		
Donated Food Commodities	8221			-			-			-	-		
Other Federal Revenues	8110, 8260-8299			-			-		3,063	3,063	3,063	New	
Total, Federal Revenues		-	-	-	-	-	-	-	**735,170**	**735,170**	**735,170**	**New**	
3. Other State Revenues													
Special Education - State	StateRevSE			-			-		1,856,140	1,856,140	1,856,140	New	
All Other State Revenues	StateRevAO			-			-	386,368	3,616,021	4,002,389	4,002,389	New	
Total, Other State Revenues		-	-	-	-	-	-	**386,368**	**5,472,161**	**5,858,529**	**5,858,529**	**New**	
4. Other Local Revenues													
All Other Local Revenues	LocalRevAO			-			-	841,359	55,410	896,769	896,769	New	
Total, Local Revenues		-	-	-	-	-	-	**841,359**	**55,410**	**896,769**	896,769	New	
5. TOTAL REVENUES		-	-	-	-	-	-	22,475,253	10,495,146	**32,970,399**	**32,970,399**	**New**	
B. EXPENDITURES													
1. Certificated Salaries													
Certificated Teachers' Salaries	1100			-			-	4,016,102	5,304,012	9,320,114	9,320,114	New	
Certificated Pupil Support Salaries	1200			-			-	67,248	499,082	566,330	566,330	New	
Certificated Supervisors' and Administrators' Salaries	1300			-			-	2,084,739	146,962	2,231,701	2,231,701	New	
Other Certificated Salaries	1900			-			-	51,298	55,406	106,704	106,704	New	
Total, Certificated Salaries		-	-	-	-	-	-	**6,219,387**	**6,005,462**	**12,224,849**	**12,224,849**	**New**	
2. Noncertificated Salaries													
Noncertificated Instructional Salaries	2100			-			-	174,277	748,533	922,810	922,810	New	
Noncertificated Support Salaries	2200			-			-	918,126		918,126	918,126	New	
Noncertificated Supervisors' and Administrators' Salaries	2300			-			-			-	-		
Clerical, Technical and Office Salaries	2400			-			-	1,270,047		1,270,047	1,270,047	New	
Other Noncertificated Salaries	2900			-			-	421,930	23,244	445,174	445,174	New	
Total, Noncertificated Salaries		-	-	-	-	-	-	**2,784,380**	**771,777**	**3,556,157**	**3,556,157**	**New**	
3. Employee Benefits													
STRS	3101-3102			-			-	1,157,767	2,057,162	3,214,929	3,214,929	New	
PERS	3201-3202			-			-	708,396	309,000	1,017,396	1,017,396	New	
OASDI / Medicare / Alternative	3301-3302			-			-	310,693	173,010	483,703	483,703	New	
Health and Welfare Benefits	3401-3402			-			-	1,147,184	499,223	1,646,407	1,646,407	New	
Unemployment Insurance	3501-3502			-			-	4,586	3,352	7,938	7,938	New	
Workers' Compensation Insurance	3601-3602			-			-	156,095	113,823	269,918	269,918	New	
OPEB, Allocated	3701-3702			-			-			-	-		
OPEB, Active Employees	3751-3752			-			-			-	-		

Other Employee Benefits	3901-3902			-			-	77,873	49,200	127,073	127,073	New	
Total, Employee Benefits		-	-	-	-	-	-	**3,562,594**	**3,204,770**	**6,767,364**	**6,767,364**	**New**	
4. **Books and Supplies**													
Approved Textbooks and Core Curricula Materials	4100			-			-	246,483	95,548	342,031	342,031	New	
Books and Other Reference Materials	4200			-			-	129,157	40,097	169,254	169,254	New	
Materials and Supplies	4300			-			-	1,595,891	352,769	1,948,660	1,948,660	New	
Noncapitalized Equipment	4400			-			-	575,498	9,989	585,487	585,487	New	
Food	4700	-	-	-			-			-	-		
Total, Books and Supplies		-	-	-	-	-	-	**2,547,029**	**498,403**	**3,045,432**	**3,045,432**	**New**	
5. **Services and Other Operating Expenditures**													
Subagreements for Services	5100	-	-	-			-			-	-		
Travel and Conferences	5200			-			-	147,098	26,561	173,659	173,659	New	
Dues and Memberships	5300			-			-	74,774	299	75,073	75,073	New	
Insurance	5400			-			-	350,269		350,269	350,269	New	
Operations and Housekeeping Services	5500			-			-	486,394		486,394	486,394	New	
Rentals, Leases, Repairs, and Noncap. Improvements	5600			-			-	1,867,287	843,043	2,710,330	2,710,330	New	
Transfers of Direct Costs	5700-5799			-			-			-	-		
Professional/Consulting Services and Operating Expend.	5800			-			-	1,698,667	954,881	2,653,548	2,653,548	New	
Communications	5900			-			-	130,376	66	130,442	130,442	New	
Total, Services and Other Operating Expenditures		-	-	-	-	-	-	**4,754,865**	**1,824,850**	**6,579,715**	**6,579,715**	**New**	
6. **Capital Outlay**													
(Objects 6100-6170, 6200-6500 modified accrual basis only)													
Land and Land Improvements	6100-6170			-			-			-	-		
Buildings and Improvements of Buildings	6200			-			-			-	-		
Books and Media for New School Libraries or Major													
Expansion of School Libraries	6300			-			-			-	-		
Equipment	6400			-			-			-	-		
Equipment Replacement	6500			-			-			-	-		
Lease Assets	6600			-			-			-	-		
Subscription Assets	6700			-			-			-	-		
Depreciation Expense **(accrual basis only)**	6900			-			-	375,000		375,000	375,000	New	
Amortization Expense - Lease Assets	6910			-			-			-	-		
Amortization Expense - Subscription Assets	6920			-			-			-	-		
Total, Capital Outlay		-	-	-	-	-	-	**375,000**	-	**375,000**	**375,000**	**New**	
7. **Other Outgo**													
Tuition to Other Schools	7110-7143			-			-			-	-		
Transfers of Pass-Through Revenues to Other LEAs	7211-7213			-			-			-	-		
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE			-			-			-	-		
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO			-			-			-	-		
All Other Transfers	7281-7299			-			-			-	-		
Transfers of Indirect Costs	7300-7399			-			-			-	-		
Debt Service:													
Interest	7438			-			-			-	-		
Principal **(for modified accrual basis only)**	7439			-			-			-	-		
Total Debt Service		-	-	-	-	-	-	-	-	-	-		
Total, Other Outgo		-	-	-	-	-	-	-	-	-	-		
8. **TOTAL EXPENDITURES**		-	-	-	-	-	-	**20,243,255**	**12,305,262**	**32,548,517**	**32,548,517**	**New**	
C. **EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)**		-	-	-	-	-	-	2,231,998	(1,810,116)	421,882	**421,882**	New	The ($1,810,116) is our SPED encroachment.
D. **OTHER FINANCING SOURCES / USES**													
1. Other Sources	8930-8979			-			-			-	-		
2. Less: Other Uses	7630-7699			-			-			-	-		
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999			-			-			-	-		
4. **TOTAL OTHER FINANCING SOURCES / USES**		-	-	-	-	-	-	-	-	-	-		
E. **NET INCREASE (DECREASE) IN FUND BALANCE /NET POSITION (C+D4)**		-	-	-	-	-	-	2,231,998	(1,810,116)	**421,882**	**421,882**	**New**	
F. **FUND BALANCE / NET POSITION**													
1. **Beginning Fund Balance/Net Position**													
a. As of July 1	9791			-			-	20,862,606		20,862,606	20,862,606	New	Projected fund balance from 2024-25 2nd Interim.
b. Adjustments/Restatements	9793, 9795			-			-			-	-		
c. **Adjusted Beginning Fund Balance /Net Position**		-	-	-	-	-	-	20,862,606	-	**20,862,606**	20,862,606	**New**	
2. **Ending Fund Balance /Net Position, June 30 (E+F1c)**		-	-	-	-	-	-	23,094,604	(1,810,116)	**21,284,488**	**21,284,488**	**New**	
Components of Ending Fund Balance (Modified Accrual Basis only)													
a. Nonspendable													
1. Revolving Cash (equals Object 9130)	9711			-			-			-	-		
2. Stores (equals Object 9320)	9712			-			-			-	-		
3. Prepaid Expenditures (equals Object 9330)	9713			-			-			-	-		
4. All Others	9719			-			-			-	-		
b. Restricted	9740			-			-			-	-		
c. Committed													
1. Stabilization Arrangements	9750			-			-			-	-		
2. Other Commitments	9760			-			-			-	-		
d. Assigned	9780			-			-			-	-		

e. Unassigned/Unappropriated													
1. Reserve for Economic Uncertainties	9789			-			-			-	-		
2. Unassigned/Unappropriated Amount	9790M			-			-			-	-		
3. Components of Ending Net Position (Accrual Basis only)													
a. Net Investment in Capital Assets	9796			-			-			-	-		
b. Restricted Net Position	9797			-			-			-	-		
c. Unrestricted Net Position	9790A			-			-			-	-		
G. ASSETS													
1. Cash													
a. In County Treasury	9110			-			-			-	-		
b. Fair Value Adjustment to Cash in County Treasury	9111			-			-			-	-		
c. In Banks	9120			-			-			-	-		
d. In Revolving Fund	9130			-			-			-	-		
e. With Fiscal Agent/Trustee	9135			-			-			-	-		
f. Collections Awaiting Deposit	9140			-			-			-	-		
2. Investments	9150			-			-			-	-		
3. Accounts Receivable	9200			-			-			-	-		
4. Due from Grantor Governments	9290			-			-			-	-		
5. Stores	9320			-			-			-	-		
6. Prepaid Expenditures (Expenses)	9330			-			-			-	-		
7. Other Current Assets	9340			-			-			-	-		
8. Lease Receivable	9380			-			-			-	-		
9. Capital Assets (accrual basis only)	9400-9489			-			-			-	-		
10. TOTAL ASSETS		-	-	-	-	-	-	-	-	-	-		
H. DEFERRED OUTFLOWS OF RESOURCES													
1. Deferred Outflows of Resources	9490			-			-			-	-		
2. TOTAL DEFERRED OUTFLOWS		-	-	-	-	-	-	-	-	-	-		
I. LIABILITIES													
1. Accounts Payable	9500			-			-			-	-		
2. Due to Grantor Governments	9590			-			-			-	-		
3. Current Loans	9640			-			-			-	-		
4. Unearned Revenue	9650			-			-			-	-		
5. Long-Term Liabilities (accrual basis only)	9660-9669			-			-			-	-		
6. TOTAL LIABILITIES		-	-	-	-	-	-	-	-	-	-		
J. DEFERRED INFLOWS OF RESOURCES													
1. Deferred Inflows of Resources	9690			-			-	-	-	-	-		
2. TOTAL DEFERRED INFLOWS		-	-	-	-	-	-	-	-	-	-		
K. FUND BALANCE /NET POSITION													
Ending Fund Balance /Net Position, June 30 (G10 + H2) - (I6 + J	EFB	-	-	-	-	-	-	-	-	-	-		
(must agree with Line F2)													

CASH FLOW

FINANCE REPORTING PERIOD CASHFLOW & FORECAST

Certification Page | Data Entry | Cash Flow | MYP | Dashboard | Print Report

Reporting Period:	Adopted Budget		Min Days Cash on Hand:	167	Highest Ending Cash:	April	Amount: #############
Beginning cash on hand:	$ 17,683,295.00	Starting date: Jul 2025	Cash minimum balance alert: *(optional)*	$ -	Lowest Ending Cash:	August	Amount: #############

Actual or Projected Month (*Select one for each month*)		Actual	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected		
		Jul 2025	Aug 2025	Sep 2025	Oct 2025	Nov 2025	Dec 2025	Jan 2026	Feb 2026	Mar 2026	Apr 2026	May 2026	Jun 2026	Accruals	Total
A. Cash on hand (BEGINNING CASH)	**9110**	$ 17,683,295.00	#############	#############	#############	#############	#############	#############	#############	#############	#############	#############	#############	#############	
B. RECEIPTS															
LCFF Sources: State Aid, EPA	**8011-8019**	$ 801,552.00	$ 801,553.00	$ 2,485,237.00	$ 1,422,795.00	$ 1,442,794.00	$ 2,485,239.00	$ 1,442,794.00	$ 1,405,833.00	$ 2,685,750.00	$ 1,405,833.00	$ 1,602,321.00	$ -		$ 17,981,701.00
LCFF Sources: In Lieu Property Taxes	**8096**		$ 306,163.00	$ 614,925.00	$ 398,764.00	$ 406,108.00	$ 406,108.00	$ 406,109.00	$ 406,108.00	$ 766,022.00	$ 383,011.00	$ 331,806.00	$ 603,184.00		$ 5,028,308.00
LCFF Sources: Other LCFF/Revenue Limit Transfe	**8091, 8097**														$ -
Federal Revenue	**8100-8299**					$ 101,575.00		$ 193,419.00	$ 3,063.00	$ 123,768.00		$ 156,672.00	$ 156,673.00		$ 735,170.00
Other State Revenue	**8300-8599**	$ 39,629.00	$ 140,391.00	$ 140,391.00	$ 221,000.00	$ 273,981.00	$ 577,361.00	$ 438,364.00	$ 221,000.00	$ 477,143.00	$ 424,878.00	$ 226,298.00	$ 1,527,841.00	$ 1,150,252.00	$ 5,858,529.00
Other Local Revenue	**8600-8799**	$ 74,730.00	$ 74,730.00	$ 74,731.00	$ 74,730.00	$ 74,730.00	$ 74,731.00	$ 74,730.00	$ 74,730.00	$ 74,731.00	$ 74,730.00	$ 74,730.00	$ 74,736.00		$ 896,769.00
All Other Financing Sources	**8930-8979**														$ -
Other Receipts/Non-Revenue															$ -
Total cash receipts		$ 915,911.00	$ 1,322,837.00	$ 3,315,284.00	$ 2,117,289.00	$ 2,299,188.00	$ 3,543,439.00	$ 2,555,416.00	$ 2,110,734.00	$ 4,127,414.00	$ 2,288,452.00	$ 2,391,827.00	$ 2,362,434.00	$ 1,150,252.00	$ 30,500,477.00
C. DISBURSEMENTS															
Certificated Salaries	**1000-1999**	$ 955,453.00	$ 955,453.00	$ 997,803.00	$ 997,804.00	$ 997,803.00	$ 1,333,709.00	$ 997,804.00	$ 997,803.00	$ 997,804.00	$ 997,803.00	$ 997,804.00	$ 997,806.00		$ 12,224,849.00
Classified Salaries	**2000-2999**	$ 145,430.00	$ 218,072.00	$ 313,495.00	$ 366,142.00	$ 275,986.00	$ 433,536.00	$ 289,913.00	$ 312,464.00	$ 314,349.00	$ 330,996.00	$ 337,733.00	$ 218,041.00		$ 3,556,157.00
Employee Benefits	**3000-3999**	$ 597,879.00	$ 640,436.00	$ 510,714.00	$ 475,322.00	$ 450,475.00	$ 335,163.00	$ 569,542.00	$ 533,442.00	$ 499,207.00	$ 431,870.00	$ 733,530.00	$ 989,784.00		$ 6,767,364.00
Books and Supplies	**4000-4999**	$ 97,876.00	$ 382,603.00	$ 196,127.00	$ 182,396.00	$ 67,798.00	$ 129,103.00	$ 156,983.00	$ 161,021.00	$ 143,910.00	$ 136,191.00	$ 212,756.00	$ 1,178,668.00		$ 3,045,432.00
Services and Operating Expenditures	**5000-5999**	$ 211,472.00	$ 826,610.00	$ 423,734.00	$ 394,072.00	$ 146,465.00	$ 278,914.00	$ 339,165.00	$ 347,889.00	$ 310,924.00	$ 294,245.00	$ 459,659.00	$ 2,546,566.00		$ 6,579,715.00
Capital Outlay / Depeciation Expense	**6000-6999**												$ 375,000.00		$ 375,000.00
Other Outgo	**7000-7499**														$ -
All Other Financing Uses	**7630-7699**														$ -
Prior and Current Year Liability Accruals & Pre-Paids															$ -
Total Disbursments		$ 2,008,110.00	$ 3,023,174.00	$ 2,441,873.00	$ 2,415,736.00	$ 1,938,527.00	$ 2,510,425.00	$ 2,353,407.00	$ 2,352,619.00	$ 2,266,194.00	$ 2,191,105.00	$ 2,741,482.00	$ 6,305,865.00	$ -	$ 32,548,517.00
D. OTHER TRANSACTIONS															
Accounts Receivable	**9200-9399**														$ -
Accounts Payable	**9500-9630, 9650**														$ -
Capital Assets (Accrual Basis Only)	**9400-9489**														$ -
Liabilities, including Deferred Revenue	**9490, 9640, 9660-9669,**												$ 2,469,922.00		$ 2,469,922.00
Total Other Transactions		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,469,922.00	$ -	$ 2,469,922.00

E. NET INCREASE/DECREASE

Total Increase/Decrease (B-C+D)		$ (1,092,199.00)	$(1,700,337.00)	$ 873,411.00	$ (298,447.00)	$ 360,661.00	$ 1,033,014.00	$ 202,009.00	$ (241,885.00)	$ 1,861,220.00	$ 97,347.00	$ (349,655.00)	$(1,473,509.00)	$ 1,150,252.00	$ 421,882.00

F. ENDING CASH (A+E)

Total ENDING CASH (A+E)	**ECB**	**$ 16,591,096.00**	#############	#############	#############	#############	#############	#############	#############	#############	#############	#############	#############	#############	

G. ENDING CASH, PLUS ACCRUALS

Total Ending Cash, Plus Accruals	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 18,105,177.00

MULTI-YEAR PROJECTIONS

FINANCE REPORTING PERIOD (MYP) PROJECTIONS

Certification Page | Data Entry | Cash Flow | MYP | Dashboard

Print Report

ASSUMPTIONS

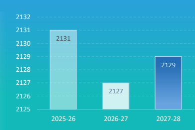
Description	FY 2025-26	Projected 2026-27	Projected 2027-28
Projected Enrollment	2131	2127	2129
Projected ADA	2023	2020	2022
COLA	2.30%	3.02	3.42%
STRS	19.10%	19.10%	19.10%
PERS	26.81%	26.90%	27.80%
Step and column	1% COLA; 2% Step	1% COLA; 2% Step	1% COLA; 2% Step
CA CPI	3.42%	2.98%	2.77%
Min Wage	$16.90	$17.40	$17.80
Other			
Other			

Please use the space above to list the key financial assumptions used for the current year and multi-year projections. Use the "**Other**" fields to capture additional assumptions that may impact the budget, such as one -time revenues, changes in lease agreements, grant expirations, or new staffing positions.

FINANCIAL REPORTING PERIOD KPI's

Reserve Projections

Enrollment Projections



FINANCIAL REPORTING PERIOD SUMMARY

Reporting Period **Adopted Budget** (A) = Accrual (M) = Modified
Fiscal Year **2025-26**

Total Revenue 32,970,399
Total Expediture 32,548,517
Net Change in Fund Balance 421,882
Unrestricted Ending Fund Balance 21,284,488
Reserve Ratio .... 0.00% (A) 0.00% (M)

		2025-26			2026-27			2027-28			Total Variance		Explanation for Variances (Required for variances over 10%) please note differences between unrestricted and restricted as applicable.
Description	Object Code	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	$ Difference (Z) vs. (X)	% Change (Z) vs. (X)	
A. REVENUES													
1. LCFF Sources													
State Aid - Current Year	8011	16,219,218	-	16,219,218	16,680,392		16,680,392	17,462,905		17,462,905	1,243,687	7.67%	
Education Protection Account State Aid - Current Year	8012	-	4,232,405	4,232,405		4,353,761	4,353,761		4,507,115	4,507,115	274,710	6.49%	
State Aid - Prior Years	8019	-	-	-			-			-	-		
Transfers to Charter Schools in Lieu of Property Taxes	8096	5,028,308	-	5,028,308	5,020,851		5,020,851	5,025,823		5,025,823	(2,485)	-0.05%	
Other LCFF Transfers	8091, 8097	-	-	-			-			-	-		
Total, LCFF Sources		**21,247,526**	**4,232,405**	**25,479,931**	**21,701,243**	**4,353,761**	**26,055,004**	**22,488,728**	**4,507,115**	**26,995,843**	**1,515,912**	**5.95%**	
2. Federal Revenues													
Every Student Succeeds Act	8290	-	418,762	418,762		418,762	418,762		418,762	418,762	-	0.00%	
Special Education - Federal	8181, 8182	-	313,345	313,345		294,957	294,957		294,957	294,957	(18,388)	-5.87%	
Child Nutrition - Federal	8220	-	-	-			-			-	-		
Donated Food Commodities	8221	-	-	-			-			-	-		
Other Federal Revenues	8110, 8260-8299	-	3,063	3,063		3,063	3,063		3,063	3,063	-	0.00%	
Total, Federal Revenues		**-**	**735,170**	**735,170**	**-**	**716,782**	**716,782**	**-**	**716,782**	**716,782**	**(18,388)**	**-2.50%**	
3. Other State Revenues													
Special Education - State	StateRevSE	-	1,856,140	1,856,140		1,852,062	1,852,062		1,920,648	1,920,648	64,508	3.48%	
All Other State Revenues	StateRevAO	386,368	3,616,021	4,002,389	385,820	3,637,615	4,023,435	386,202	3,748,975	4,135,177	132,788	3.32%	
Total, Other State Revenues		**386,368**	**5,472,161**	**5,858,529**	**385,820**	**5,489,677**	**5,875,497**	**386,202**	**5,669,623**	**6,055,825**	**197,296**	**3.37%**	
4. Other Local Revenues													
All Other Local Revenues	LocalRevAO	841,359	55,410	896,769	841,359	55,410	896,769	841,359	55,410	896,769	-	0.00%	
Total, Local Revenues		**841,359**	**55,410**	**896,769**	**841,359**	**55,410**	**896,769**	**841,359**	**55,410**	**896,769**	**-**	**0.00%**	
5. TOTAL REVENUES		22,475,253	10,495,146	**32,970,399**	22,928,422	10,615,630	**33,544,052**	23,716,289	10,948,930	**34,665,219**	**1,694,820**	**5.14%**	
B. EXPENDITURES													
1. Certificated Salaries													
Certificated Teachers' Salaries	1100	4,016,102	5,304,012	9,320,114	4,136,585	5,463,133	9,599,718	4,260,683	5,627,027	9,887,709	567,595	6.09%	
Certificated Pupil Support Salaries	1200	67,248	499,082	566,330	69,265	514,054	583,320	71,343	529,476	600,820	34,490	6.09%	
Certificated Supervisors' and Administrators' Salaries	1300	2,084,739	146,962	2,231,701	2,147,281	151,371	2,298,652	2,211,700	155,912	2,367,612	135,911	6.09%	
Other Certificated Salaries	1900	51,298	55,406	106,704	52,837	57,068	109,905	54,422	58,780	113,202	6,498	6.09%	
Total, Certificated Salaries		**6,219,387**	**6,005,462**	**12,224,849**	**6,405,969**	**6,185,626**	**12,591,595**	**6,598,148**	**6,371,195**	**12,969,343**	**744,494**	**6.09%**	
2. Noncertificated Salaries													
Noncertificated Instructional Salaries	2100	174,277	748,533	922,810	178,428	766,363	944,792	184,890	794,119	979,009	56,199	6.09%	
Noncertificated Support Salaries	2200	918,126	-	918,126	939,996	-	939,996	974,040	-	974,040	55,914	6.09%	
Noncertificated Supervisors' and Administrators' Salaries	2300	-	-	-	-	-	-	-	-	-	-		
Clerical, Technical and Office Salaries	2400	1,270,047	-	1,270,047	1,300,300	-	1,300,300	1,347,393	-	1,347,393	77,346	6.09%	
Other Noncertificated Salaries	2900	421,930	23,244	445,174	431,981	23,798	455,778	447,626	24,660	472,285	27,111	6.09%	
Total, Noncertificated Salaries		**2,784,380**	**771,777**	**3,556,157**	**2,850,705**	**790,161**	**3,640,866**	**2,953,949**	**818,778**	**3,772,727**	**216,570**	**6.09%**	
3. Employee Benefits													
STRS	3101-3102	1,157,767	2,057,162	3,214,929	1,211,944	2,153,425	3,365,369	1,264,598	2,246,984	3,511,583	296,654	9.23%	
PERS	3201-3202	708,396	309,000	1,017,396	741,545	323,459	1,065,004	773,762	337,513	1,111,275	93,879	9.23%	
OASDI / Medicare / Alternative	3301-3302	310,693	173,010	483,703	325,232	181,106	506,338	339,362	188,974	528,336	44,633	9.23%	
Health and Welfare Benefits	3401-3402	1,147,184	499,223	1,646,407	1,200,866	522,584	1,723,449	1,253,039	545,288	1,798,327	151,920	9.23%	
Unemployment Insurance	3501-3502	4,586	3,352	7,938	4,801	3,509	8,309	5,009	3,661	8,670	732	9.23%	
Workers' Compensation Insurance	3601-3602	156,095	113,823	269,918	163,399	119,149	282,549	170,498	124,326	294,824	24,906	9.23%	
OPEB, Allocated	3701-3702	-	-	-	-	-	-	-	-	-	-		
OPEB, Active Employees	3751-3752	-	-	-	-	-	-	-	-	-	-		
Other Employee Benefits	3901-3902	77,873	49,200	127,073	81,517	51,502	133,019	85,059	53,740	138,799	11,726	9.23%	
Total, Employee Benefits		**3,562,594**	**3,204,770**	**6,767,364**	**3,729,303**	**3,354,735**	**7,084,038**	**3,891,328**	**3,500,486**	**7,391,814**	**624,450**	**9.23%**	
4. Books and Supplies													

Approved Textbooks and Core Curricula Materials	4100	246,483	95,548	342,031	253,563	98,293	351,856	262,702	101,835	364,537	22,506	6.58%
Books and Other Reference Materials	4200	129,157	40,097	169,254	132,867	41,249	174,116	137,656	42,735	180,391	11,137	6.58%
Materials and Supplies	4300	1,595,891	352,769	1,948,660	1,641,732	362,902	2,004,635	1,700,904	375,982	2,076,886	128,226	6.58%
Noncapitalized Equipment	4400	575,498	9,989	585,487	592,029	10,276	602,305	613,367	10,646	624,013	38,526	6.58%
Food	4700	-	-	-	-	-	-	-	-	-	-	
Total, Books and Supplies		**2,547,029**	**498,403**	**3,045,432**	**2,620,192**	**512,719**	**3,132,911**	**2,714,629**	**531,199**	**3,245,828**	**200,396**	**6.58%**
5. Services and Other Operating Expenditures												
Subagreements for Services	5100	-	-	-			-			-	-	
Travel and Conferences	5200	147,098	26,561	173,659	146394.1346	26,434	172,828	150,000	27,085	177,085	3,426	1.97%
Dues and Memberships	5300	74,774	299	75,073	74,416	298	74,714	76,249	305	76,554	1,481	1.97%
Insurance	5400	350,269	-	350,269	348,593	-	348,593	357,180	-	357,180	6,911	1.97%
Operations and Housekeeping Services	5500	486,394	-	486,394	484,067	-	484,067	495,991	-	495,991	9,597	1.97%
Rentals, Leases, Repairs, and Noncap. Improvements	5600	1,867,287	843,043	2,710,330	1,858,352	839,009	2,697,361	1,904,131	859,677	2,763,808	53,478	1.97%
Transfers of Direct Costs	5700-5799	-	-	-	-	-	-	-	-	-	-	
Professional/Consulting Services and Operating Expend.	5800	1,698,667	954,881	2,653,548	1,690,539	950,312	2,640,851	1,732,184	973,722	2,705,905	52,357	1.97%
Communications	5900	130,376	66	130,442	129,752	66	129,818	132,948	67	133,016	2,574	1.97%
Total, Services and Other Operating Expenditures		**4,754,865**	**1,824,850**	**6,579,715**	**4,732,113**	**1,816,118**	**6,548,231**	**4,848,684**	**1,860,856**	**6,709,540**	**129,825**	**1.97%**
6. Capital Outlay												
(Objects 6100-6170, 6200-6500 modified accrual basis only)												
Land and Land Improvements	6100-6170	-	-	-			-			-	-	
Buildings and Improvements of Buildings	6200	-	-	-			-			-	-	
Books and Media for New School Libraries or Major												
Expansion of School Libraries	6300	-	-	-			-			-	-	
Equipment	6400	-	-	-			-			-	-	
Equipment Replacement	6500	-	-	-			-			-	-	
Lease Assets	6600	-	-	-			-			-	-	
Subscription Assets	6700	-	-	-			-			-	-	
Depreciation Expense **(accrual basis only)**	6900	375,000	-	375,000	400,000		400,000	425,000		425,000	50,000	13.33%
Amortization Expense - Lease Assets	6910	-	-	-			-			-	-	
Amortization Expense - Subscription Assets	6920	-	-	-			-			-	-	
Total, Capital Outlay		**375,000**	-	**375,000**	**400,000**	-	**400,000**	**425,000**	-	**425,000**	**50,000**	**13.33%**
7. Other Outgo												
Tuition to Other Schools	7110-7143	-	-	-			-			-	-	
Transfers of Pass-Through Revenues to Other LEAs	7211-7213	-	-	-			-			-	-	
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE	-	-	-			-			-	-	
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	-	-	-			-			-	-	
All Other Transfers	7281-7299	-	-	-			-			-	-	
Transfers of Indirect Costs	7300-7399	-	-	-			-			-	-	
Debt Service:												
Interest	7438	-	-	-			-			-	-	
Principal **(for modified accrual basis only)**	7439	-	-	-			-			-	-	
Total Debt Service		-	-	-	-	-	-	-	-	-	-	
Total, Other Outgo		-	-	-	-	-	-	-	-	-	-	
8. TOTAL EXPENDITURES		**20,243,255**	**12,305,262**	**32,548,517**	**20,738,281**	**12,659,360**	**33,397,641**	**21,431,737**	**13,082,515**	**34,514,252**	**1,965,735**	**6.04%**
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		2,231,998	(1,810,116)	421,882	2,190,141	(2,043,730)	**146,411**	2,284,552	(2,133,585)	**150,967**	(270,915)	-64.22%
D. OTHER FINANCING SOURCES / USES												
1. Other Sources	8930-8979	-	-	-			-			-	-	
2. Less: Other Uses	7630-7699	-	-	-			-			-	-	
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	-	-	-			-			-	-	
4. TOTAL OTHER FINANCING SOURCES / USES		-	-	-	-	-	-	-	-	-	-	
E. NET INCREASE (DECREASE) IN FUND BALANCE /NET POSITION (C+D4)		2,231,998	(1,810,116)	**421,882**	2,190,141	(2,043,730)	**146,411**	2,284,552	(2,133,585)	**150,967**	**(270,915)**	**-64.22%**
F. FUND BALANCE / NET POSITION												
1. Beginning Fund Balance/Net Position												
a. As of July 1	9791	20,862,606	-	20,862,606	21,284,488		21,284,488	21,430,899		21,430,899	568,293	2.72%
b. Adjustments/Restatements	9793, 9795	-	-	-			-			-	-	
c. **Adjusted Beginning Fund Balance /Net Position**		20,862,606	-	**20,862,606**			**21,284,488**			**21,430,899**	**568,293**	**2.72%**
2. Ending Fund Balance /Net Position, June 30 (E+F1c)		23,094,604	(1,810,116)	**21,284,488**	2,190,141	(2,043,730)	**21,430,899**	2,284,552	(2,133,585)	**21,581,866**	**297,378**	**1.40%**
Components of Ending Fund Balance (Modified Accrual Basis only)												
a. Nonspendable												
1. Revolving Cash (equals Object 9130)	9711	-	-	-			-			-	-	
2. Stores (equals Object 9320)	9712	-	-	-			-			-	-	
3. Prepaid Expenditures (equals Object 9330)	9713	-	-	-			-			-	-	
4. All Others	9719	-	-	-			-			-	-	
b. Restricted	9740	-	-	-			-			-	-	
c. Committed												
1. Stabilization Arrangements	9750	-	-	-			-			-	-	
2. Other Commitments	9760	-	-	-			-			-	-	
d. Assigned	9780	-	-	-			-			-	-	
e. Unassigned/Unappropriated												
1. Reserve for Economic Uncertainties	9789	-		-			-			-	-	
2. Unassigned/Unappropriated Amount	9790M	-	-	-			-			-	-	
3. Components of Ending Net Position (Accrual Basis only)												
a. Net Investment in Capital Assets	9796	-	-	-			-			-	-	
b. Restricted Net Position	9797	-	-	-			-			-	-	
c. Unrestricted Net Position	9790A	-	-	-		-	-		-	-	-	
G. ASSETS												
1. Cash												
a. In County Treasury	9110	-	-	-			-			-	-	

b. Fair Value Adjustment to Cash in County Treasury	9111	-	-	-			-			-	-		
c. In Banks	9120	-	-	-			-			-	-		
d. In Revolving Fund	9130	-	-	-			-			-	-		
e. With Fiscal Agent/Trustee	9135	-	-	-			-			-	-		
f. Collections Awaiting Deposit	9140	-	-	-			-			-	-		
2. **Investments**	9150	-	-	-			-			-	-		
3. **Accounts Receivable**	9200	-	-	-			-			-	-		
4. **Due from Grantor Governments**	9290	-	-	-			-			-	-		
5. **Stores**	9320	-	-	-			-			-	-		
6. **Prepaid Expenditures (Expenses)**	9330	-	-	-			-			-	-		
7. **Other Current Assets**	9340	-	-	-			-			-	-		
8. **Lease Receivable**	9380	-	-	-			-			-	-		
9. **Capital Assets (accrual basis only)**	9400-9489	-	-	-			-			-	-		
10. **TOTAL ASSETS**		-	-	-	-	-	-	-	-	-	-		
H. DEFERRED OUTFLOWS OF RESOURCES													
1. Deferred Outflows of Resources	9490	-	-	-			-	-	-	-	-		
2. **TOTAL DEFERRED OUTFLOWS**		-	-	-	-	-	-	-	-	-	-		
I. LIABILITIES													
1. **Accounts Payable**	9500	-	-	-			-			-	-		
2. **Due to Grantor Governments**	9590	-	-	-			-			-	-		
3. **Current Loans**	9640	-	-	-			-			-	-		
4. **Unearned Revenue**	9650	-	-	-			-			-	-		
5. **Long-Term Liabilities (accrual basis only)**	9660-9669	-	-	-			-			-	-		
6. **TOTAL LIABILITIES**		-	-	-	-	-	-	-	-	-	-		
J. DEFERRED INFLOWS OF RESOURCES													
1. **Deferred Inflows of Resources**	9690	-	-	-			-	-		-	-		
2. **TOTAL DEFERRED INFLOWS**		-	-	-	-	-	-	-	-	-	-		
K. FUND BALANCE /NET POSITION													
Ending Fund Balance /Net Position, June 30 (G10 + H2) - (I6 +	EFB	-	-	-	-	-	-	-	-	-	-		
(must agree with Line F2)													

DASHBOARD

FINANCE REPORTING PERIOD DASHBOARD

Certification Page | Data Entry | Cash Flow | MYP | Dashboard | Print Report

This financial reporting period dashboard summarizes key financial indicators submitted through the Financial Data Entry form, offering an at-a-glance view of the school's financial health and multi-year projections. It allows charter schools to analyze cash flow trends, monitor enrollment and ADA against targets, and evaluate ending fund balances and reserve levels over time. Schools can also use the optional rows beneath each table to extend projections beyond the current three-year window; simply right-click on any chart and adjust the data range to include additional years. This tool supports transparency, data-driven planning, and meaningful fiscal oversight.

Montly Cash on Hand

Month		Cash on hand
July 2025	$	17,683,295
August 2025	$	16,591,096
September 2025	$	14,890,759
October 2025	$	15,764,170
November 2025	$	15,465,723
December 2025	$	15,826,384
January 2026	$	16,859,398
February 2026	$	17,061,407
March 2026	$	16,819,522
April 2026	$	18,680,742
May 2026	$	18,778,089
June 2026	$	18,428,434

Minimun Target

Month	Not Below Minimum	Below Minimum
Jul	$ 17,683,295	$ -
Aug	$ 16,591,096	$ -
Sep	$ 14,890,759	$ -
Oct	$ 15,764,170	$ -
Nov	$ 15,465,723	$ -
Dec	$ 15,826,384	$ -
Jan	$ 16,859,398	$ -
Feb	$ 17,061,407	$ -
Mar	$ 16,819,522	$ -
Apr	$ 18,680,742	$ -
May	$ 18,778,089	$ -
Jun	$ 18,428,434	$ -

Number of Days Cash On Hand

Month	Total Expenditures	Monthly Ending Cash Balance	# Days Cash on Hand	Good	Optimal
July	$ 32,548,517	########### ###	186	30	60
August	$ 32,548,517	########### ###	167	30	60
September	$ 32,548,517	########### ###	177	30	60
October	$ 32,548,517	########### ###	173	30	60
November	$ 32,548,517	########### ###	177	30	60
December	$ 32,548,517	########### ###	189	30	60
January	$ 32,548,517	########### ###	191	30	60
February	$ 32,548,517	########### ###	189	30	60
March	$ 32,548,517	########### ###	209	30	60
April	$ 32,548,517	########### ###	211	30	60
May	$ 32,548,517	########### ###	207	30	60
June	$ 32,548,517	########### ###	190	30	60

Table Values:

The values shown on the "Montly Cash on Hand", "Minimun Target" and "Number of Days Cash On Hand" tables are static values on the dashboard table, to make changes to any of the values please go to the "Cash Flow" page to make any corrections or changes to the data.

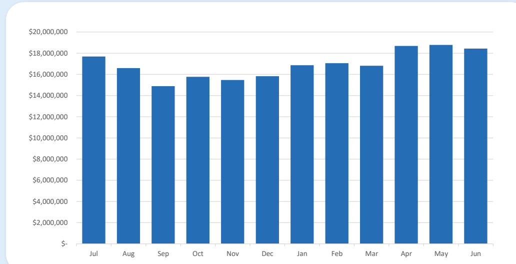
Monthly Cash on Hand vs. Minimum Target

This chart displays the monthly cash on hand alongside a color-coded indicator of whether the school's cash reserves are above or below its *self-defined* minimum threshold.

Light Blue color markers indicate months below the minimum, the numbers are highlighted in red on the table.

Deep Blue markers show months above the minimum

This visual helps identify patterns of low cash reserves and supports proactive cash management decisions throughout the year.

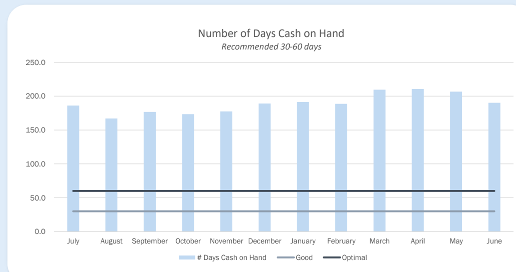


Days of Cash on Hand with 30- and 60-Day Target Indicator

This chart visual indicates the number of days of cash on hand for each month, with two benchmark lines:

30 Days (minimum requirement)
60 Days (optimal buffer)

This visual provides a quick assessment of financial solvency. Falling below the 30-day line may signal the need for immediate budget adjustments, while reaching 60 days reflects strong liquidity and fiscal stability.



ADA vs Enrollment

Fiscal Year	Enrollment	ADA	Attendance Rate
2025-26	2,131	2,023.00	94.93%
2026-27	2,127	2,020.00	94.97%
2027-28	2,129	2,022.00	94.97%

Optional: Add Additional Projection Years

This table includes space for charter schools to extend their projections beyond the current three-year window. Three additional rows are provided beneath each data table for this purpose.

To include these extended years in the visuals:

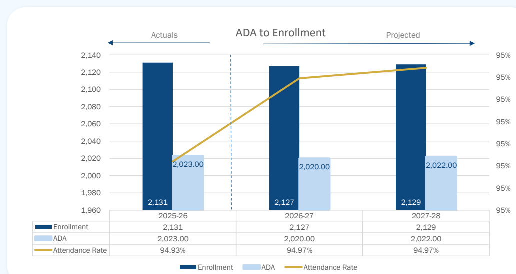
1. Enter your **additional projection year(s)** and values in the designated empty rows.
2. **Right-click on the chart**, choose **"Filter" or "Select Data"** (depending on Excel version).
3. Update the data range or check the additional years in the filter options to **refresh the visual with your new projections**.

This feature allows schools to customize their dashboard and forecast further into the

Enrollment vs. ADA with Target ADA Rate

This chart compares enrollment and Average Daily Attendance (ADA) over the current year and two-year projections. It includes a target ADA rate line to benchmark actual attendance performance against goals.
Enrollment bars show the number of students expected or enrolled.
ADA bars reflect actual attendance rates.

The target line helps assess whether ADA is meeting expected thresholds (e.g., 95%).
This visual is key for understanding attendance trends, revenue forecasting accuracy, and the alignment between enrollment assumptions and ADA performance across multiple years.



CHARTER ENDING FUND BALANCE

Fiscal Year		Unappropriated Ending Fund Bal.	Unappropriated Reserve %	Minimum Required Reserve %	Status
2025-26	$	20,862,606	64.10%	5%	Actuals
2026-27	$	21,284,488	63.73%	5%	Projected
2027-28	$	21,430,899	62.09%	5%	Projected

Optional: Add Additional Projection Years

This table includes space for charter schools to extend their projections beyond the current three-year window. Three additional rows are provided beneath each data table for this purpose.

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2. **Right-click on the chart**, choose **"Filter" or "Select Data"** (depending on Excel version).
3. Update the data range or check the additional years in the filter options to **refresh the visual with your new projections**.

This feature allows schools to customize their dashboard and forecast further into the future for internal planning or board presentation purposes.

Unrestricted Ending Fund Balance and Reserve Percentage Targets

This chart displays the school's **Unappropriated Ending Fund Balance** over the current year and two-year projections, alongside key reserve benchmarks:

Blue bars represent the total ending fund balance (unrestricted).
Target lines include:

- **Unappropriated Reserve %**: The school's internal target for fiscal stability
- **Minimum Required Reserve %**: As outlined in the MOU with the authorizer

This visual supports the evaluation of financial health by comparing available reserves to both internal goals and compliance thresholds. It also helps determine whether the school is maintaining adequate financial buffers over time.