



CERTIFICATION PAGE

FINANCE REPORTING PERIOD CERTIFICATION PAGE

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CHARTER SCHOOL CERTIFICATION

(Select school information below)

Charter School Name: Literacy First Charter
CDS #: 37103716119119
Charter #: 10374
Charter Approving Entity: SDCOE
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
Reporting Period: First Interim
School Year: 2025-26

For information regarding this report, please contact:

For County Fiscal Contact:

Roxanna Travers
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Financial Accounting & Data Support Manager
Title
858-295-6700
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roxanna.travers@sdcoe.net
Email address

For Approving Entity:

Kristin Armatis
Name
Senior Director, Charter School Services
Title
858-295-6665
Telephone
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Email address

For Charter School:

Steve Robinson
Name
CBO
Title
619.316.5839
Telephone
steve.robinson@ifcsinc.org
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: Steve Robinson

Charter School Official
(Original signature required)

Printed Name: Steve Robinson

Date: 12.11.25

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: _____
Authorized Representative of Charter Approving Entity
(Original signature required)

Printed Name: _____

Date: _____
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

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FINANCE REPORTING PERIOD DATA ENTRY FORM

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CHARTER SCHOOL INFORMATION

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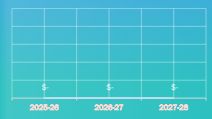
Funding Type: Directly funded
Entity Type: K-12 Schools (Public)
Grades Served: K-12
Virtual Instruction Type: Not Virtual

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 **First Interim** (A) = Accrual (M) = Modified
Fiscal Year **2025-26**

Total Revenue **33,138,290**
Total Expenditure **31,769,564**
Net Change in Fund Balance **1,368,726**
Unrestricted Ending Fund Balance **22,231,332**
Reserve Ratio **0.00%** (A) **0.00%** (M)

Description		Object Code	Adopted Budget			Actuals Thru October 31			First Interim			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	4,468,281		4,468,281	14,998,405		14,998,405	(1,220,813)	-7.53%		
Education Protection Account State Aid - Current Year	8012	4,232,405	-	4,232,405	1,303,539		1,303,539	5,185,299		5,185,299	952,894	22.51%	The EPA % rate changed from 28.19% to 34.94%.	
State Aid - Prior Years	8019			-			-			-	-	-		
Transfers to Charter Schools in Lieu of Property Taxes	8096	5,028,308		5,028,308	1,301,955		1,301,955	4,979,800		4,979,800	(48,508)	-0.96%		
Other LCFF Transfers	8091, 8097			-			-			-	-	-		
Total, LCFF Sources		25,479,931	-	25,479,931	7,073,775	-	7,073,775	25,163,504	-	25,163,504	(316,427)	-1.24%		
2. Federal Revenues														
Every Student Succeeds Act	8290		418,762	418,762		113,931	113,931		422,969	422,969	4,207	1.00%		
Special Education - Federal	8181, 8182		313,345	313,345			-		313,345	313,345	-	0.00%		
Child Nutrition - Federal	8220			-			-			-	-	-		
Donated Food Commodities	8221			-			-			-	-	-		
Other Federal Revenues	8110, 8260-8299		3,063	3,063			-		3,063	3,063	-	0.00%		
Total, Federal Revenues		-	735,170	735,170	-	113,931	113,931	-	739,377	739,377	4,207	0.57%		
3. Other State Revenues														
Special Education - State	StateRevSE		1,856,140	1,856,140		347,363	347,363		1,778,940	1,778,940	(77,200)	-4.16%		
All Other State Revenues	StateRevAO	386,368	3,616,021	4,002,389	(16,371)	1,016,564	1,000,193	418,232	4,040,031	4,458,263	455,874	11.39%	Res 6019 was not included in the adopted budget.	
Total, Other State Revenues		386,368	5,472,161	5,858,529	(16,371)	1,363,927	1,347,556	418,232	5,818,971	6,237,203	378,674	6.46%		
4. Other Local Revenues														
All Other Local Revenues	LocalRevAO	841,359	55,410	896,769	207,608	58,584	266,192	926,206	72,000	998,206	101,437	11.31%	24-25 Interest and a curriculum refund received but not budgeted.	
Total, Local Revenues		841,359	55,410	896,769	207,608	58,584	266,192	926,206	72,000	998,206	101,437	11.31%	24-25 Interest and a curriculum refund received but not budgeted.	
5. TOTAL REVENUES		26,707,658	6,262,741	32,970,399	7,265,012	1,536,442	8,801,454	26,507,942	6,630,348	33,138,290	167,891	0.51%		
B. EXPENDITURES														
1. Certificated Salaries														
Certificated Teachers' Salaries	1100	7,261,102	2,059,012	9,320,114	2,333,569	627,248	2,960,817	7,749,560	1,954,387	9,703,947	383,833	4.12%		
Certificated Pupil Support Salaries	1200	67,248	499,082	566,330	58,602	166,106	224,708	68,207	513,583	581,790	15,460	2.73%		
Certificated Supervisors' and Administrators' Salaries	1300	2,084,739	146,962	2,231,701	620,727	49,273	670,000	2,015,310	149,897	2,165,207	(66,494)	-2.98%		
Other Certificated Salaries	1900	51,298	55,406	106,704	25,636	17,099	42,735	51,667	55,406	107,073	369	0.35%		
Total, Certificated Salaries		9,464,387	2,760,462	12,224,849	3,038,534	859,726	3,898,260	9,884,744	2,673,273	12,558,017	333,168	2.73%		
2. Noncertificated Salaries														
Noncertificated Instructional Salaries	2100	174,277	748,533	922,810	47,123	246,170	293,293	207,134	752,564	959,698	36,888	4.00%		
Noncertificated Support Salaries	2200	918,126		918,126	259,197	10,797	269,994	930,126	10,799	940,925	22,799	2.48%		
Noncertificated Supervisors' and Administrators' Salaries	2300			-			-			-	-	-		
Clerical, Technical and Office Salaries	2400	1,270,047		1,270,047	400,561	663	401,224	1,279,651	664	1,280,315	10,268	0.81%		
Other Noncertificated Salaries	2900	421,930	23,244	445,174	102,885	9,378	112,263	426,415	32,589	459,004	13,830	3.11%		
Total, Noncertificated Salaries		2,784,380	771,777	3,556,157	809,766	267,008	1,076,774	2,843,326	796,616	3,639,942	83,785	2.36%		
3. Employee Benefits														
STRS	3101-3102	1,764,570	1,450,359	3,214,929	532,860	80,061	612,921	2,846,117	406,448	3,252,565	37,636	1.17%		
PERS	3201-3202	726,633	290,763	1,017,396	192,297	88,872	281,169	713,679	290,140	1,003,819	(13,577)	-1.33%		
OASDI / Medicare / Alternative	3301-3302	365,608	118,095	483,703	106,357	39,785	146,142	361,781	118,203	479,984	(3,719)	-0.77%		
Health and Welfare Benefits	3401-3402	1,377,286	269,121	1,646,407	616,091	136,242	752,333	693,816	957,610	1,651,426	5,019	0.30%		
Unemployment Insurance	3501-3502	6,209	1,729	7,938				6,442	1,741	8,183	245	3.09%		
Workers' Compensation Insurance	3601-3602	211,585	58,333	269,918	56,548	16,501	73,049	204,867	58,235	263,102	(6,816)	-2.53%		
OPEB, Allocated	3701-3702			-			-			-	-	-		

OPEB, Active Employees	3751-3752			-			-			-			
Other Employee Benefits	3901-3902	98,108	28,965	127,073	25,340	8,450	33,790	91,667	29,430	121,097	(5,976)	-4.70%	
Total, Employee Benefits		4,549,999	2,217,365	6,767,364	1,531,472	370,479	1,901,951	4,918,369	1,861,807	6,780,176	12,812	0.19%	
4. Books and Supplies													
Approved Textbooks and Core Curricula Materials	4100	246,483	95,548	342,031	286	197,768	198,054	100,112	212,453	312,565	(29,466)	-8.62%	
Books and Other Reference Materials	4200	129,157	40,097	169,254	2,940	46,011	48,951	75,657	67,032	142,689	(26,565)	-15.70%	We cut expenses after the adopted budget.
Materials and Supplies	4300	1,595,891	352,769	1,948,660	309,344	254,372	563,716	886,216	360,310	1,246,526	(702,134)	-36.03%	We cut expenses after the adopted budget.
Noncapitalized Equipment	4400	575,498	9,989	585,487	89,743	18,802	108,545	255,761	29,654	285,415	(300,072)	-51.25%	We cut expenses after the adopted budget.
Food	4700			-			-			-	-		
Total, Books and Supplies		2,547,029	498,403	3,045,432	402,313	516,953	919,266	1,317,746	669,449	1,987,195	(1,058,237)	-34.75%	We cut expenses after the adopted budget.
5. Services and Other Operating Expenditures													
Subagreements for Services	5100			-			-			-	-		
Travel and Conferences	5200	147,098	26561	173,659	33614	14,600	48,214	153,487	49,547	203,034	29,375	16.92%	We increased these expenses based on planned travel / conferences.
Dues and Memberships	5300	74,774	299	75,073	47,688		47,688	76,582	299	76,881	1,808	2.41%	
Insurance	5400	350,269		350,269	338,579		338,579	350,426	-	350,426	157	0.04%	
Operations and Housekeeping Services	5500	486,394		486,394	134,165	6,972	141,137	461,394	6,971	468,365	(18,029)	-3.71%	
Rentals, Leases, Repairs, and Noncap. Improvements	5600	1,867,287	843043	2,710,330	403,621	361,734	765,355	1,860,323	732,583	2,592,906	(117,424)	-4.33%	
Transfers of Direct Costs	5700-5799			-			-			-	-		
Professional/Consulting Services and Operating Expend.	5800	1,698,667	954,881	2,653,548	350,353	146,113	496,466	1,687,362	718,275	2,405,637	(247,911)	-9.34%	
Communications	5900	130,376	66	130,442	19,083		19,083	130,419	66	130,485	43	0.03%	
Total, Services and Other Operating Expenditures		4,754,865	1,824,850	6,579,715	1,327,103	529,419	1,856,522	4,719,993	1,507,741	6,227,734	(351,981)	-5.35%	
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			-	576,500		576,500	201,500	53.73%	We under budgeted our depreciation expense in the adopted budget.
Amortization Expense - Lease Assets	6910			-			-			-	-		
Amortization Expense - Subscription Assets	6920			-			-			-	-		
Total, Capital Outlay		-	375,000	375,000	-	-	-	576,500	-	576,500	201,500	53.73%	We under budgeted our depreciation expense in the adopted budget.
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													
		24,100,660	8,447,857	32,548,517	7,109,188	2,543,585	9,652,773	24,260,678	7,508,886	31,769,564	(778,953)	-2.39%	
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)													
		2,606,998	(2,185,116)	421,882	155,824	(1,007,143)	(851,319)	2,247,264	(878,538)	1,368,726	946,844	224.43%	Res 6019 (unbudgeted) is off setting unrestr rev for ongoing expenses.
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)													
		2,606,998	(2,185,116)	421,882	155,824	(1,007,143)	(851,319)	2,247,264	(878,538)	1,368,726	946,844	224.43%	Res 6019 (unbudgeted) offsets unrestr rev for ongoing exp.
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		20,862,606	20,862,606		20,862,606	-	0.00%	
b. Adjustments/Restatements	9793, 9795			-			-			-	-		
c. Adjusted Beginning Fund Balance /Net Position		20,862,606	-	20,862,606	20,862,606	-	20,862,606	20,862,606	-	20,862,606	-	0.00%	
2. Ending Fund Balance /Net Position, June 30 (E+F1c)													
		23,469,604	(2,185,116)	21,284,488	21,018,430	(1,007,143)	20,011,287	23,109,870	(878,538)	22,231,332	946,844	4.45%	The negative restricted net position is our SPED encroachment.
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			-	1,049,537		1,049,537	1,290,191		1,290,191	1,290,191	New	Added to match cash flow.
4. Due from Grantor Governments	9290			-			-			-	-		
5. Stores	9320			-			-			-	-		
6. Prepaid Expenditures (Expenses)	9330			-	1,597,553		1,597,553	1,718,556		1,718,556	1,718,556	New	Added to match cash flow.
7. Other Current Assets	9340			-			-			-	-		
8. Lease Receivable	9380			-			-			-	-		
9. Capital Assets (accrual basis only)	9400-9489	1,983,627		1,983,627	996,008		996,008	1,849,184		1,849,184	(134,443)	-6.78%	Added to match cash flow.
10. TOTAL ASSETS		1,983,627	-	1,983,627	3,643,098	-	3,643,098	4,857,931	-	4,857,931	2,874,304	144.90%	Added to match cash flow.
H. DEFERRED OUTFLOWS OF RESOURCES													
1. Deferred Outflows of Resources	9490			-			-			-	-		
2. TOTAL DEFERRED OUTFLOWS		-	-	-	-	-	-	-	-	-	-		
I. LIABILITIES													
1. Accounts Payable	9500			-	(13,167)		(13,167)	(102,269)		(102,269)	(102,269)	New	Added to match cash flow.
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		-	-	-	(13,167)	-	(13,167)	(102,269)	-	(102,269)	(102,269)	New	Added to match cash flow.
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 + J6)	EFB	1,983,627	-	1,983,627	3,656,265	-	3,656,265	4,960,200	-	4,960,200	2,976,573	150.06%	Added to match cash flow.

(must agree with Line F2)



MULTI-YEAR PROJECTIONS

FINANCE REPORTING PERIOD (MYP) PROJECTIONS

Certification Page

Data Entry

Cash Flow

MYP

Dashboard

File: Dashboard_FY2024_2025_V2.1

Print Report

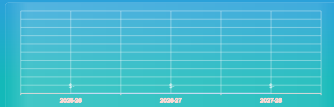
ASSUMPTIONS

Description	FY 2025-26	Projected 2026-27	Projected 2027-28
Projected Enrollment			
Projected ADA			
COLA			
STRS			
PERS			
Step and column			
Other (Enter description here)			
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 KP's

Revenue Projections



Enrollment Projections



FINANCIAL REPORTING PERIOD SUMMARY

Reporting Period First Interim Fiscal Year	2025-26	(A) = Accrual (M) = Modified
Total Revenue	33,138,290	
Total Expenditure	31,769,564	
Net Change in Fund Balance	1,368,726	
Unrestricted Ending Fund Balance	22,231,332	
Reserve Ratio	0.00%	(A) 0.00% (M)

Description		Object Code	2025-26			2026-27			2027-28			Total Variance		Explanation for Variances between reporting period totals for (A) and (B) (Required for variances over 10%) please note differences between unrestricted and restricted as applicable.	Total Variance		Explanation for Variances between reporting period totals for (B) and (C) (Required for variances over 10%) please note differences between unrestricted and restricted as applicable.
			Unrestricted	Restricted	Total (A)	Unrestricted	Restricted	Total (B)	Unrestricted	Restricted	Total (C)	\$ Difference (A) vs. (B)	% Change (A) vs. (B)		\$ Difference (B) vs. (C)	% Change (B) vs. (C)	
A. REVENUES																	
1. LCFF Sources																	
State Aid - Current Year		8011	14,998,405	-	14,998,405	15,479,089	-	15,479,089	16,144,143	-	16,144,143	480,684	3.20%		665,054	4.30%	
Education Protection Account State Aid - Current Year		8012	5,185,299	-	5,185,299	5,341,898	-	5,341,898	5,524,588	-	5,524,588	156,599	3.02%		182,690	3.42%	
State Aid - Prior Years		8019	-	-	-	-	-	-	-	-	-	-	-		-	-	
Transfers to Charter Schools in Lieu of Property Taxes		8096	4,979,800	-	4,979,800	4,979,800	-	4,979,800	4,979,800	-	4,979,800	-	0.00%		-	0.00%	
Other LCFF Transfers		8091, 8097	-	-	-	-	-	-	-	-	-	-	-		-	-	
Total LCFF Sources			25,163,504	-	25,163,504	25,800,787	-	25,800,787	26,648,531	-	26,648,531	637,283	2.53%		847,744	3.29%	
2. Federal Revenues																	
Every Student Succeeds Act		8290	-	422,969	422,969	422,969	-	422,969	422,969	-	422,969	-	0.00%		-	0.00%	
Special Education - Federal		8181, 8182	-	313,343	313,343	286,538	-	286,538	286,538	-	286,538	(26,807)	-8.56%		-	0.00%	
Child Nutrition - Federal		8220	-	-	-	-	-	-	-	-	-	-	-		-	-	
Donated Food Commodities		8221	-	-	-	-	-	-	-	-	-	-	-		-	-	
Other Federal Revenues		8110, 8260-8239	-	3,063	3,063	3,063	-	3,063	3,063	-	3,063	-	0.00%		-	0.00%	
Total Federal Revenues			-	739,377	739,377	-	712,570	712,570	-	712,570	712,570	(26,807)	-6.33%		-	0.00%	
3. Other State Revenues																	
Special Education - State		StateRevSE	-	1,778,940	1,778,940	1,833,727	-	1,833,727	1,896,440	-	1,896,440	54,787	3.08%		62,712	3.42%	
All Other State Revenues		StateRevAO	418,232	4,040,931	4,459,163	380,000	3,212,932	3,592,932	380,000	2,938,813	3,316,813	(865,331)	-19.41%	Resources 6709, 6762, and 6366 will be 100% expensed as of 6/30/25.	10,761,170	-7.69%	
Total Other State Revenues			418,232	5,818,971	6,237,203	380,000	5,046,669	5,426,669	380,000	4,833,253	5,213,253	(810,544)	-13.00%	Resources 6709, 6762, and 6366 will be 100% expensed as of 6/30/25.	(213,406)	-3.93%	
4. Other Local Revenues																	
All Other Local Revenues		LocalRevAO	926,206	72,000	998,206	946,206	52,000	998,206	946,206	52,000	998,206	-	0.00%		-	0.00%	
Total Local Revenues			926,206	72,000	998,206	946,206	52,000	998,206	946,206	52,000	998,206	-	0.00%		-	0.00%	
5. TOTAL REVENUES			26,507,942	6,630,348	33,138,290	27,126,993	5,811,229	32,938,222	27,974,737	5,597,823	33,572,560	(200,068)	-0.60%		634,338	1.93%	
B. EXPENDITURES																	
1. Certificated Salaries																	
Certificated Teachers' Salaries		1100	7,749,560	1,954,387	9,703,947	7,818,421	1,979,605	9,798,026	8,062,643	2,033,344	10,095,987	394,079	2.00%		197,961	2.00%	
Certificated Pupil Support Salaries		1200	68,207	513,583	581,790	69,571	513,583	583,154	69,428	534,475	605,294	11,636	2.00%		11,868	2.00%	
Certificated Supervisors' and Administrators' Salaries		1300	2,651,330	149,897	2,801,227	2,655,817	152,895	2,808,712	2,694,994	157,687	2,852,681	43,305	2.00%		44,349	2.00%	
Other Certificated Salaries		1900	51,687	55,406	107,093	52,700	56,513	109,213	53,806	57,593	111,399	2,140	2.00%		2,186	2.00%	
Total, Certificated Salaries			9,884,784	2,673,273	12,558,057	10,606,309	2,712,868	12,809,177	10,282,262	2,783,099	13,065,361	251,160	2.00%		256,184	2.00%	
2. Noncertificated Salaries																	
Noncertificated Instructional Salaries		2100	207,134	752,564	959,698	211,277	767,615	978,892	215,670	782,800	998,470	19,104	2.00%		19,578	2.00%	
Noncertificated Support Salaries		2200	930,126	10,799	940,925	948,639	11,014	959,653	968,170	10,769	978,939	18,728	1.99%		19,286	2.01%	
Noncertificated Supervisors' and Administrators' Salaries		2300	-	-	-	-	-	-	-	-	-	-	-		-	-	
Clinical, Technical and Office Salaries		2400	1,279,051	684	1,280,135	1,305,244	677	1,305,921	1,331,374	666	1,332,040	25,608	2.00%		26,119	2.00%	
Other Noncertificated Salaries		2900	436,415	31,589	468,004	435,038	32,247	467,285	443,641	33,906	477,547	9,371	2.03%		9,273	1.98%	
Total, Noncertificated Salaries			2,843,126	796,616	3,639,742	2,990,188	812,553	3,712,741	2,968,805	828,141	3,786,946	72,799	2.00%		74,255	2.00%	
3. Employee Benefits																	
STRS		3301-3302	2,846,117	406,448	3,252,565	2,990,608	427,082	3,417,690	3,114,251	444,893	3,559,144	305,125	5.08%		141,454	4.14%	
PERS		3301-3302	711,679	290,140	1,001,819	749,911	304,870	1,054,781	780,940	317,490	1,098,430	50,962	5.08%		43,649	4.14%	
OSASD / Medicare / Alternative		3301-3302	861,781	118,201	979,984	880,148	124,204	1,004,352	891,881	120,142	1,012,023	24,368	5.08%		20,871	4.14%	
Health and Welfare Benefits		3401-3402	693,816	997,610	1,691,426	729,039	1,006,236	1,735,265	709,209	1,047,865	1,807,074	83,839	5.08%		71,809	4.14%	
Unemployment Insurance		3501-3502	6,442	1,741	8,183	6,769	1,829	8,598	7,049	1,905	8,954	415	5.07%		356	4.14%	
Workers' Compensation Insurance		3601-3602	204,867	38,235	243,102	210,268	41,191	251,459	224,187	63,713	287,900	13,507	5.08%		13,441	4.14%	
OPRB - Allocated		3701-3702	-	-	-	-	-	-	-	-	-	-	-		-	-	
OPRB - Active Employees		3751-3752	-	-	-	-	-	-	-	-	-	-	-		-	-	
Other Employee Benefits		3901-3902	51,667	29,430	121,097	96,321	30,924	127,245	100,293	32,194	132,487	6,148	5.08%		5,242	4.12%	
Total, Employee Benefits			4,918,369	1,861,807	6,780,176	5,168,064	1,956,326	7,124,390	5,381,810	2,037,402	7,419,212	344,214	5.08%		294,822	4.14%	
4. Books and Supplies																	
Approved Textbooks and Core Curricula Materials		4100	300,112	212,453	512,565	84,432	179,177	263,609	86,650	184,130	270,780	(48,956)	-15.66%	2025-26 mathematics and ELA curriculum adoptions increased the	7,171	2.72%	
Books and Other Reference Materials		4200	75,857	87,032	162,889	63,807	56,533	120,340	65,511	58,095	123,606	(22,149)	-15.66%	4000's in 2025-26. Those one-time expenses have been removed from	1,246	2.71%	
Materials and Supplies		4300	860,426	360,312	1,240,738	747,411	301,616	1,051,027	767,749	312,140	1,079,889	(195,290)	-15.66%	the 2026-27 budget along with the professional development	28,296	2.72%	
Noncapitalized Equipment		4400	255,761	29,654	285,415	215,703	25,009	240,712	221,549	25,715	247,264	(44,703)	-15.66%	associated with these adoptions.	6,532	2.72%	
Food		4700	-	-	-	-	-	-	-	-	-	-	-		-	-	
Total, Books and Supplies			1,312,746	669,449	1,982,195	1,111,353	564,595	1,675,948	1,141,453	580,080	1,721,533	(311,247)	-15.66%	See above.	45,585	2.72%	
5. Services and Other Operating Expenditures																	
Subagreements for Services		5100	-	-	-	-	-	-	-	-	-	-	-		-	-	
Travel and Conferences		5200	153,487	49,547	203,034	152,243	49,146	201,389	155,901	50,326	206,227	(1,645)	-0.81%		4,818	2.40%	
Dues and Memberships		5300	76,582	299	76,881	75,961	297	76,258	77,777	312	78,089	(621)	-0.81%		1,831	2.40%	
Insurance		5400	850,426	-	850,426	347,587	-	347,587	355,941	-	355,941	(2,339)	-0.81%		8,554	2.40%	
Operations and Housekeeping Services		5500	461,394	6,971	468,365	457,656	6,944	464,600	468,611	7,136	475,747	(13,765)	-0.80%		11,147	2.40%	
Rentals, Leases, Repairs, and Noncap. Improvements		5600	1,860,323	732,583	2,592,906	1,845,251	726,647	2,571,898	1,889,649	744,008	2,633,657	(21,008)	-0.81%		61,759	2.40%	
Transfers of Direct Costs		5700-5799	-	-	-	-	-	-	-	-	-	-	-		-	-	
Professional Consulting Services and Operating Expend.		5800	1,087,362	718,775	2,406,637	1,679,891	712,404	2,396,447	1,713,873	729,561	2,443,434	(19,490)	-0.81%		57,287	2.40%	
Informational		5900	120,419	65	120,485	129,333	65	129,398	132,472	65	132,498	(1,087)	-0.81%		3,091	2.39%	

Total, Services and Other Operating Expenditures		4,718,993	1,507,741	6,227,734	4,681,722	1,495,555	6,177,277	4,794,175	1,531,409	6,325,584	(56,457)	-0.81%		148,307	2.40%		
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	576,500	-	576,500	576,500	-	576,500	576,500	576,500	-	0.00%	-	576,500	-	0.00%	
Amortization Expense - Lease Assets		6910	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Amortization Expense - Subscription Assets		6920	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total, Capital Outlay			576,500	-	576,500	576,500	-	576,500	576,500	576,500	-	0.00%	-	576,500	-	0.00%	
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		7281-7289	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
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			24,260,678	7,508,886	31,769,564	24,534,136	7,541,897	32,076,033	25,135,055	7,760,131	32,895,186	306,469	0.96%		819,153	2.55%	
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE			2,247,264	(878,538)	1,368,726	2,592,857	(1,730,668)	862,189	2,839,682	(2,162,308)	677,374	(506,537)	-37.01%	Resource 6019 offsets unrestricted revenue in 2025-26 but not in 2026-27.	(184,815)	-21.44%	We will have less of Resource 7435 to offset unrestricted revenue in 27-28.
D. OTHER FINANCING SOURCES / USES																	
1. Other Sources		8930-8979	-	-	-	-	-	-	-	-	-	-	-	The negative restricted net position is our SPED encroachment.	-	The negative restricted net position is our SPED encroachment.	
2. Uses: 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)			2,247,264	(878,538)	1,368,726	2,592,857	(1,730,668)	862,189	2,839,682	(2,162,308)	677,374	(506,537)	-37.01%	See above.	(184,815)	-21.44%	See above.
F. FUND BALANCE / NET POSITION																	
1. Beginning Fund Balance/Net Position																	
a. As of July 1		9791	20,862,606	-	20,862,606	22,231,332	-	22,231,332	23,093,521	-	23,093,521	1,368,726	6.56%		862,189	3.88%	
b. Adjustments/Restatements		9793, 9795	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
c. Adjusted Beginning Fund Balance /Net Position			20,862,606	-	20,862,606	22,231,332	-	22,231,332	23,093,521	-	23,093,521	1,368,726	6.56%		862,189	3.88%	
2. Ending Fund Balance /Net Position, June 30 (E+F1c)			23,109,870	(878,538)	22,231,332	24,824,189	(1,730,668)	23,093,521	25,933,203	(2,162,308)	23,770,895	862,189	3.88%		677,374	2.93%	
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		9798A	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
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	1,290,191	-	1,290,191	-	-	-	-	-	(1,290,191)	(100%)	-	-	-	-	
4. Due from Grantor Governments		9290	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5. Stores		9320	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
6. Prepaid Expenditures (Expenses)		9330	1,718,556	-	1,718,556	-	-	-	-	-	(1,718,556)	(100%)	-	-	-	-	
7. Other Current Assets		9340	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8. Lease Receivable		9380	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
9. Capital Assets (accrual basis only)		9400-9409	1,849,184	-	1,849,184	-	-	-	-	-	(1,849,184)	(100%)	-	-	-	-	
10. TOTAL ASSETS			4,857,931	-	4,857,931	-	-	-	-	-	4,857,931	(100%)	-	-	-	-	
H. DEFERRED OUTFLOWS OF RESOURCES																	
1. Deferred Outflows of Resources		9490	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2. TOTAL DEFERRED OUTFLOWS			-	-	-	-	-	-	-	-	-	-	-	-	-	-	
I. LIABILITIES																	
1. Accounts Payable		9600	(102,269)	-	(102,269)	-	-	-	-	-	102,269	(100%)	-	-	-	-	
2. Due to Grantor Governments		9690	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
3. Current Loans		9640	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4. Unearned Revenue		9650	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5. Long-Term Liabilities (accrual basis only)		9660-9669	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
6. TOTAL LIABILITIES			(102,269)	-	(102,269)	-	-	-	-	-	102,269	(100%)	-	-	-	-	
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 + J2)		EFB	4,960,200	-	4,960,200	-	-	-	-	-	4,960,200	(100%)	-	-	-	-	
(must agree with Line F2)																	

