



CERTIFICATION PAGE

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CHARTER SCHOOL CERTIFICATION

(Select school information 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 Board of Education	Virtual Instruction Type:	Not Virtual
County:	San Diego	Reporting Period:	Second Interm
District:	San Diego County Office of Education	School Year:	2025-26

For information regarding this report, please contact:

For County Fiscal Contact:

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

For Approving Entity:

Kristin Armatis
 Name
 Senior Director, Charter School Services
 Title
 858-295-6665
 Telephone
kristin.armatis@sdcoe.net
 Email address

For Charter School:

Steve Robinson
 Name
 CBO
 Title
 619-316-5839
 Telephone
steve.robinson@fcsinc.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:

Charter School Official
(Original signature required)

Printed Name: Steve Robinson

Date: 3/12/2026

Title: CBO

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

FINANCE REPORTING PERIOD DATA ENTRY FORM

QuickStart Page Data Entry Cash Prep RPT Dashboard Print Report

CHARTER SCHOOL INFORMATION
 Charter School Name: LibertyTrio Charter
 CDE #: 2020011111
 Charter #: 0021
 Charter Reporting City: San Diego County Board of Education
 County: San Diego County Office of Education
 District:

FINANCIAL REPORTING PERIOD KPI'S
 Reporting Period: Second Interim
 Fiscal Year: 2025-26
 Reporting Period: Second Interim
 Fiscal Year: 2025-26

FINANCIAL REPORTING PERIOD SUMMARY
 Reporting Period: Second Interim
 Fiscal Year: 2025-26
 Total Revenue: 13,115,000
 Total Expenditures: 13,115,000
 Net Change in Fund Balance: 1,037,700
 Unrestricted Ending Fund Balance: 25,714,827
 Revenue Ratio: 0.00% (A) 0.00% (B) 0.00% (C) 0.00% (D) 0.00% (E) 0.00%

This charter school uses the following basis of accounting (Please enter an "X" in the applicable box below, check only one box)
 Accrual Basis (Required Capital Assets/Debt/Other Fund Balance Objects are 0020-410, 400-400, 100-100, 100-100, 100-100, 100-100)
 Modified Accrual Basis (Applicable Capital/Debt/Other Fund Balance Objects are 0020-410, 400-400, 100-100, 100-100, 100-100)

Description	Original Code	First Interim		Actuals This January 31		Second Interim		Total Variance		Explanation for Variance (Required for variances over 10% - please note differences between unrestricted and restricted in applicable)
		Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted	
A. REVENUES										
1. LOST Sources										
State Aid - Current Year	9900	14,900,000	-	14,900,000	4,277,000	4,277,000	1,077,000	1,077,000	(27,700)	-0.00%
State Aid - Capital Assets	9900	1,000,000	-	1,000,000	2,007,000	2,007,000	1,231,000	1,231,000	(800,000)	-0.00%
State Aid - Other	9900	4,000,000	-	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	0	0.00%
Members of Charter Schools in care of Property Trust	9900	4,000,000	-	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	0	0.00%
Other Charter Schools	9900	4,000,000	-	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	0	0.00%
Total LOST Sources	9900	26,300,000	-	26,300,000	18,284,000	18,284,000	10,308,000	10,308,000	(8,000)	0.00%
2. Federal Revenues										
Education Research Act	9900	500,000	-	500,000	500,000	500,000	500,000	500,000	0	0.00%
State Education - Federal	9900	500,000	-	500,000	500,000	500,000	500,000	500,000	0	0.00%
Other Federal Revenues	9900	500,000	-	500,000	500,000	500,000	500,000	500,000	0	0.00%
Total Federal Revenues	9900	1,000,000	-	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	0	0.00%
3. Other State Revenues										
State Aid - Capital Assets	9900	1,000,000	-	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	0	0.00%
State Aid - Other	9900	1,000,000	-	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	0	0.00%
Other State Revenues	9900	1,000,000	-	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	0	0.00%
Total Other State Revenues	9900	2,000,000	-	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	0	0.00%
4. Other Local Revenues										
All Other Local Revenues	9900	1,000,000	-	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	0	0.00%
Total Local Revenues	9900	1,000,000	-	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	0	0.00%
TOTAL REVENUES	9900	26,300,000	0.00%	26,300,000	19,284,000	19,284,000	12,308,000	12,308,000	(8,000)	-0.00%
B. EXPENDITURES										
1. Certificated Salaries										
Certificated Teacher Salaries	9900	7,000,000	1,000,000	8,000,000	8,000,000	8,000,000	7,000,000	8,000,000	(1,000,000)	-0.00%
Certificated Support Salaries	9900	1,000,000	1,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	0	0.00%
Other Certificated Salaries	9900	1,000,000	1,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	0	0.00%
Total Certificated Salaries	9900	9,000,000	3,000,000	12,000,000	12,000,000	12,000,000	11,000,000	12,000,000	(1,000,000)	-0.00%
2. Non-Certificated Salaries										
Non-Certificated Instructional Salaries	9900	500,000	500,000	1,000,000	1,000,000	1,000,000	500,000	1,000,000	(500,000)	-0.00%
Non-Certificated Support Salaries	9900	500,000	500,000	1,000,000	1,000,000	1,000,000	500,000	1,000,000	(500,000)	-0.00%
Non-Certificated Management & Administrative Salaries	9900	500,000	500,000	1,000,000	1,000,000	1,000,000	500,000	1,000,000	(500,000)	-0.00%
Non-Certificated Other Salaries	9900	500,000	500,000	1,000,000	1,000,000	1,000,000	500,000	1,000,000	(500,000)	-0.00%
Total Non-Certificated Salaries	9900	2,000,000	2,000,000	4,000,000	4,000,000	4,000,000	2,000,000	4,000,000	(2,000,000)	-0.00%
3. Employee Benefits										
State	9900	1,000,000	1,000,000	2,000,000	2,000,000	2,000,000	1,000,000	2,000,000	(1,000,000)	-0.00%
Local	9900	1,000,000	1,000,000	2,000,000	2,000,000	2,000,000	1,000,000	2,000,000	(1,000,000)	-0.00%
Other	9900	1,000,000	1,000,000	2,000,000	2,000,000	2,000,000	1,000,000	2,000,000	(1,000,000)	-0.00%
Total Employee Benefits	9900	3,000,000	3,000,000	6,000,000	6,000,000	6,000,000	3,000,000	6,000,000	(3,000,000)	-0.00%
4. Books and Supplies										
Agency Tuition and Other Certificated Materials	9900	100,000	100,000	200,000	200,000	200,000	100,000	200,000	(100,000)	-0.00%
Books and Other Administrative Materials	9900	100,000	100,000	200,000	200,000	200,000	100,000	200,000	(100,000)	-0.00%
Non-Certificated Equipment	9900	100,000	100,000	200,000	200,000	200,000	100,000	200,000	(100,000)	-0.00%
Books and Supplies	9900	100,000	100,000	200,000	200,000	200,000	100,000	200,000	(100,000)	-0.00%
Total Books and Supplies	9900	400,000	400,000	800,000	800,000	800,000	400,000	800,000	(400,000)	-0.00%
5. Services and Other Operating Expenditures										
Supplies and Services	9900	100,000	100,000	200,000	200,000	200,000	100,000	200,000	(100,000)	-0.00%
Travel and Lodging	9900	100,000	100,000	200,000	200,000	200,000	100,000	200,000	(100,000)	-0.00%
Printing	9900	100,000	100,000	200,000	200,000	200,000	100,000	200,000	(100,000)	-0.00%
Utilities and Accounting Expenses	9900	100,000	100,000	200,000	200,000	200,000	100,000	200,000	(100,000)	-0.00%
Telephone, Cable, Internet and Other Communications	9900	100,000	100,000	200,000	200,000	200,000	100,000	200,000	(100,000)	-0.00%
Members of Board of Directors	9900	100,000	100,000	200,000	200,000	200,000	100,000	200,000	(100,000)	-0.00%
Members of Board of Trustees	9900	100,000	100,000	200,000	200,000	200,000	100,000	200,000	(100,000)	-0.00%
Members of Board of Education	9900	100,000	100,000	200,000	200,000	200,000	100,000	200,000	(100,000)	-0.00%
Members of Board of Administration	9900	100,000	100,000	200,000	200,000	200,000	100,000	200,000	(100,000)	-0.00%
Members of Board of Finance	9900	100,000	100,000	200,000	200,000	200,000	100,000	200,000	(100,000)	-0.00%
Members of Board of Operations	9900	100,000	100,000	200,000	200,000	200,000	100,000	200,000	(100,000)	-0.00%
Members of Board of Planning	9900	100,000	100,000	200,000	200,000	200,000	100,000	200,000	(100,000)	-0.00%
Members of Board of Policy	9900	100,000	100,000	200,000	200,000	200,000	100,000	200,000	(100,000)	-0.00%
Members of Board of Administration	9900	100,000	100,000	200,000	200,000	200,000	100,000	200,000	(100,000)	-0.00%
Members of Board of Finance	9900	100,000	100,000	200,000	200,000	200,000	100,000	200,000	(100,000)	-0.00%
Members of Board of Operations	9900	100,000	100,000	200,000	200,000	200,000	100,000	200,000	(100,000)	-0.00%
Members of Board of Planning	9900	100,000	100,000	200,000	200,000	200,000	100,000	200,000	(100,000)	-0.00%
Members of Board of Policy	9900	100,000	100,000	200,000	200,000	200,000	100,000	200,000	(100,000)	-0.00%
Members of Board of Administration	9900	100,000	100,000	200,000	200,000	200,000	100,000	200,000	(100,000)	-0.00%
Members of Board of Finance	9900	100,000	100,000	200,000	200,000	200,000	100,000	200,000	(100,000)	-0.00%
Members of Board of Operations	9900	100,000	100,000	200,000	200,000	200,000	100,000	200,000	(100,000)	-0.00%
Members of Board of Planning	9900	100,000	100,000	200,000	200,000	200,000	100,000	200,000	(100,000)	-0.00%
Members of Board of Policy	9900	100,000	100,000	200,000	200,000	200,000	100,000	200,000	(100,000)	-0.00%
Members of Board of Administration	9900	100,000	100,000	200,000	200,000	200,000	100,000	200,000	(100,000)	-0.00%
Members of Board of Finance	9900	100,000	100,000	200,000	200,000	200,000	100,000	200,000	(100,000)	-0.00%
Members of Board of Operations	9900	100,000	100,000	200,000	200,000	200,000	100,000	200,000	(100,000)	-0.00%
Members of Board of Planning	9900	100,000	100,000	200,000	200,000	200,000	100,000	200,000	(100,000)	-0.00%
Members of Board of Policy	9900	100,000	100,000	200,000	200,000	200,000	100,000	200,000	(100,000)	-0.00%
Members of Board of Administration	9900	100,000	100,000	200,000	200,000	200,000	100,000	200,000	(100,000)	-0.00%
Members of Board of Finance	9900	100,000	100,000	200,000	200,000	200,000	100,000	200,000	(100,000)	-0.00%
Members of Board of Operations	9900	100,000	100,000	200,000	200,000	200,000	100,000	200,000	(100,000)	-0.00%
Members of Board of Planning	9900	100,000	100,000	200,000	200,000	200,000	100,000	200,000	(100,000)	-0.00%
Members of Board of Policy	9900	100,000	100,000	200,000	200,000	200,000	100,000	200,000	(100,000)	-0.00%
Members of Board of Administration	9900	100,000	100,000	200,000	200,000	200,000	100,000	200,000	(100,000)	-0.00%
Members of Board of Finance	9900	100,000	100,000	200,000	200,000	200,000	100,000	200,000	(100,000)	-0.00%
Members of Board of Operations	9900	100,000	100,000	200,000	200,000	200,000	100,000	200,000	(100,000)	-0.00%
Members of Board of Planning	9900	100,000	100,000	200,000	200,000	200,000	100,000	200,000	(100,000)	-0.00%
Members of Board of Policy	9900	100,000	100,000	200,000	200,000	200,000	100,000	200,000	(100,000)	-0.00%
Members of Board of Administration	9900	100,000	100,000	200,000	200,000	200,000	100,000	200,000	(100,000)	-0.00%
Members of Board of Finance	9900</									



CASH FLOW

FINANCE REPORTING PERIOD CASHFLOW & FORECAST

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Reporting Period:	Second Interim	Min Days Cash on Hand:	188	Highest Ending Cash:	May	Amount:	\$ 20,505,057.00		
Beginning cash on hand:	\$ -	Starting date:	Jul 2025	Cash minimum balance alert: (optional)	\$ -	Lowest Ending Cash:	August	Amount:	\$ 16,280,336.00

Actual or Projected Month (Select one for each month)	Actual												Projected		Total
	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		
A. Cash on hand (BEGINNING CASH)	9110	\$ 20,092,889.00	\$ 18,151,572.00	\$ 16,280,336.00	\$ 17,278,172.00	\$ 17,454,156.00	\$ 17,453,310.00	\$ 18,805,293.00	\$ 18,374,959.00	\$ 18,235,395.00	\$ 20,086,586.00	\$ 20,051,277.00	\$ 20,505,057.00	\$ 19,514,459.00	

B. RECEIPTS

LCFF Sources: State Aid, EPA	8011-8019	\$752,462.00	\$752,462.00	\$2,657,971.00	\$1,354,432.00	\$1,354,432.00	\$2,657,971.00	\$1,354,432.00	\$1,528,416.00	\$2,791,591.00	\$1,528,416.00	\$1,528,416.00	\$1,894,990.00	\$ -	\$ 20,155,991.00
LCFF Sources: In Lieu Property Taxes	8096		\$300,603.00	\$604,625.00	\$395,017.00	\$400,602.00	\$400,602.00	\$400,602.00	\$409,315.00	\$767,024.00	\$386,359.00	\$422,785.00	\$519,979.00		\$ 5,007,513.00
LCFF Sources: Other LCFF/Revenue Limit Trans	8091, 8097	\$ -		\$254,493.00	(\$254,493.00)										\$ -
Federal Revenue	8100-8299			\$109,724.00	\$4,207.00	\$ -	\$232,032.00			\$96,337.00		\$165,843.00	\$151,690.00		\$ 759,833.00
Other State Revenue	8300-8599	\$26,690.00	\$115,716.00	\$141,556.00	\$648,808.00	\$399,506.00	\$419,362.00	\$388,292.00	\$172,470.00	\$359,751.00	\$273,705.00	\$358,638.00	\$78,173.00	\$1,012,887.00	\$ 4,395,554.00
Other Local Revenue	8600-8799		\$9,996.00	\$68,255.00	\$101,314.00	\$18,152.00	\$247,038.00	\$98,806.00	\$252,955.00	\$213,626.00	\$281,780.00	\$627,418.00	\$720,130.00	\$158,627.00	\$ 2,798,097.00
All Other Financing Sources	8930-8979														\$ -
Other Receipts/Non-Revenue			\$ -											\$576,500.00	\$ 576,500.00
Total cash receipts		\$ 779,152.00	\$ 1,178,777.00	\$ 3,582,131.00	\$ 2,758,271.00	\$ 1,918,199.00	\$ 3,957,005.00	\$ 2,242,132.00	\$ 2,363,156.00	\$ 4,228,329.00	\$ 2,470,260.00	\$ 3,103,100.00	\$ 3,364,962.00	\$ 1,748,014.00	\$ 33,693,488.00

C. DISBURSEMENTS

Certificated Salaries	1000-1999	\$996,348.00	\$956,681.00	\$956,066.00	\$969,280.00	\$970,764.00	\$1,385,959.00	\$982,129.00	\$981,911.00	\$981,911.00	\$981,911.00	\$981,911.00	\$1,223,214.00		\$ 12,368,085.00
Classified Salaries	2000-2999	\$172,458.00	\$190,891.00	\$327,556.00	\$385,155.00	\$287,535.00	\$440,466.00	\$328,644.00	\$277,830.00	\$279,685.00	\$296,068.00	\$271,326.00	\$412,751.00		\$ 3,670,365.00
Employee Benefits	3000-3999	\$526,436.00	\$557,156.00	\$450,929.00	\$380,463.00	\$362,065.00	\$284,915.00	\$490,336.00	\$471,492.00	\$443,391.00	\$445,031.00	\$680,887.00	\$668,672.00	\$1,012,887.00	\$ 6,774,660.00
Books and Supplies	4000-4999	\$47,829.00	\$252,038.00	\$189,275.00	\$179,215.00	\$72,069.00	\$143,981.00	\$94,500.00	\$134,054.00	\$145,649.00	\$135,799.00	\$143,191.00	\$445,602.00		\$ 1,983,202.00
Services and Operating Expenditures	5000-5999	\$206,823.00	\$716,350.00	\$571,382.00	\$347,542.00	\$508,293.00	\$225,202.00	\$432,867.00	\$480,172.00	\$406,473.00	\$544,556.00	\$467,417.00	\$1,279,315.00		\$ 6,186,392.00
Capital Outlay / Depreciation Expense	6000-6999	\$481,050.00	\$465,455.00	\$15,876.00	\$33,627.00	\$92,311.00	\$3,950.00	\$212,668.00	\$144,173.00	\$101,006.00	\$101,006.00	\$101,006.00	\$101,006.00	\$576,500.00	\$ 2,429,634.00
Other Outgo	7000-7499														\$ -
All Other Financing Uses	7630-7699														\$ -
Prior and Current Year Liability Accruals & Pre-Paid		\$966,751.00	\$81,643.00	\$120,549.00	\$428,610.00	-\$133,944.00	\$120,549.00	\$131,322.00	\$6,294.00	\$19,023.00	\$1,048.00	\$3,582.00	\$225,000.00		\$ 1,970,427.00
Total Disbursements		\$ 3,397,695.00	\$ 3,220,214.00	\$ 2,631,633.00	\$ 2,723,892.00	\$ 2,159,093.00	\$ 2,605,022.00	\$ 2,672,466.00	\$ 2,495,926.00	\$ 2,377,138.00	\$ 2,505,419.00	\$ 2,649,320.00	\$ 4,355,560.00	\$ 1,589,387.00	\$ 35,382,765.00

D. OTHER TRANSACTIONS

Accounts Receivable	9200-9399	\$677,226.00	\$170,861.00	\$47,338.00	\$154,112.00	\$240,654.00									\$ 1,290,191.00
Accounts Payable	9500-9630, 9650		(\$660.00)	\$ -	(\$12,507.00)	(\$606.00)		(\$6,794.00)		(\$150.00)					\$ (20,717.00)
Capital Assets (Accrual Basis Only)	9400-9489														\$ -
Liabilities, including Deferred Revenue	9490, 9640, 9660, 9668, 9669			\$ -											\$ -
Total Other Transactions		\$ 677,226.00	\$ 170,201.00	\$ 47,338.00	\$ 141,605.00	\$ 240,048.00	\$ -	\$ -	\$ (6,794.00)	\$ -	\$ (150.00)	\$ -	\$ -	\$ -	\$ 1,269,474.00

E. NET INCREASE/DECREASE

Total Increase/Decrease (B-C+D)		\$ (1,941,317.00)	\$ (1,871,236.00)	\$ 997,836.00	\$ 175,984.00	\$ (846.00)	\$ 1,351,983.00	\$ (430,334.00)	\$ (139,564.00)	\$ 1,851,191.00	\$ (35,309.00)	\$ 453,780.00	\$ (990,598.00)	\$ 158,627.00	\$ (419,803.00)
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F. ENDING CASH (A+E)

Total ENDING CASH (A+E)	ECB	\$ 18,151,572.00	\$ 16,280,336.00	\$ 17,278,172.00	\$ 17,454,156.00	\$ 17,453,310.00	\$ 18,805,293.00	\$ 18,374,959.00	\$ 18,235,395.00	\$ 20,086,586.00	\$ 20,051,277.00	\$ 20,505,057.00	\$ 19,514,459.00	\$ 19,673,086.00
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G. ENDING CASH, PLUS ACCRUALS

Total Ending Cash, Plus Accruals		\$ -	\$ 19,673,086.00												
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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			
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 to lease agreements, grant expirations, or new staffing positions.



FINANCIAL REPORTING PERIOD SUMMARY

Reporting Period	Second Interim	(A) = Accrual	(M) = Modified
Fiscal Year	2025-26		
Total Revenue	33,116,988		
Total Expenditure	33,559,004		
Net Change in Fund Balance	1,557,784		
Unrestricted Ending Fund Balance	22,574,827		
Reserve Ratio	0.00%	(A)	0.00% (M)

Description	Object Code	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.)	
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	\$ Diff (2) vs. (1)	% Change (2) vs. (1)		
A. REVENUES														
1. LCFF Sources														
State Aid - Current Year	8011	14,970,692	-	14,970,692	15,244,007	-	15,244,007	15,879,731	-	15,879,731	858,041	5.74%		
Tuition Protection Account State Aid - Current Year	8012	5,185,299	-	5,185,299	5,312,085	-	5,312,085	5,680,797	-	5,680,797	495,498	9.56%		
State Aid - Prior Years	8013	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers to Charter Schools in Lieu of Property Taxes	8006	5,007,513	-	5,007,513	5,007,513	-	5,007,513	5,007,513	-	5,007,513	-	0.00%		
Other LCFF Transfers	8091, 8097	-	-	-	-	-	-	-	-	-	-	-	-	
Total, LCFF Sources		25,163,504	-	25,163,504	25,763,605	-	25,763,605	26,518,003	-	26,518,003	1,354,499	5.38%		
2. Federal Revenues														
Every Student Succeeds Act	8200	-	446,933	446,933	409,783	-	409,783	409,783	-	409,783	23,150	5.18%		
Special Education - Federal	8181, 8182	-	933,200	933,200	933,200	-	933,200	933,200	-	933,200	-	0.00%		
Child Nutrition - Federal	8202	-	-	-	-	-	-	-	-	-	-	-	-	
Donated Food Commodities	8211	-	-	-	-	-	-	-	-	-	-	-	-	
Other Federal Revenues	8110, 8260-8299	-	-	-	-	-	-	-	-	-	-	-	-	
Total, Federal Revenues		-	759,833	759,833	782,983	-	782,983	782,983	-	782,983	23,150	3.03%		
3. Other State Revenues														
Special Education - State	Statewide	-	1,778,940	1,778,940	1,832,802	-	1,832,802	1,888,974	-	1,888,974	110,204	6.19%		
All Other State Revenues	Statewide	426,869	3,968,085	4,395,554	438,097	3,667,839	4,105,936	439,805	3,161,027	3,600,832	(794,723)	-18.78%	did not include Resource 6019 in 2027-28	
Total, Other State Revenues		426,869	5,747,025	6,174,494	438,097	5,500,731	5,938,828	439,805	5,056,001	5,489,806	(644,688)	-11.09%	did not include Resource 6019 in 2027-28	
4. Other Local Revenues														
All Other Local Revenues	Localwide	947,157	72,000	1,019,157	947,157	52,000	999,157	947,157	52,000	999,157	(20,000)	-1.96%		
Total, Local Revenues		947,157	72,000	1,019,157	947,157	52,000	999,157	947,157	52,000	999,157	(20,000)	-1.96%		
5. TOTAL REVENUES		26,537,530	6,579,458	33,116,988	27,148,839	6,335,734	33,484,573	27,508,965	5,884,984	33,789,949	672,961	2.03%		
B. EXPENDITURES														
1. Certificated Salaries														
Certificated Teachers' Salaries	1100	7,433,598	1,939,738	9,373,336	7,856,606	1,997,930	9,854,536	7,886,304	2,057,868	9,944,172	570,836	6.09%		
Certificated Pupil Support Salaries	1200	289,164	514,575	703,739	194,839	530,012	724,851	200,684	545,913	746,597	42,858	6.09%		
Certificated Supervisors' and Administrators' Salaries	1300	2,006,363	552,373	2,558,736	2,066,554	556,944	2,623,498	2,128,551	561,652	2,790,203	131,467	6.09%		
Other Certificated Salaries	1900	76,152	56,122	132,274	78,437	57,806	136,243	80,790	59,540	140,330	8,056	6.09%		
Total, Certificated Salaries		9,705,277	2,662,808	12,368,085	9,996,436	2,742,692	12,739,128	10,296,329	2,824,973	13,121,302	753,217	6.09%		
2. Noncertificated Salaries														
Noncertificated Instructional Salaries	2100	194,679	790,097	984,776	200,510	793,200	993,718	206,534	816,996	1,023,530	58,754	6.09%		
Noncertificated Support Salaries	2200	932,834	10,799	943,633	960,819	11,123	971,942	989,643	11,467	1,001,100	17,463	6.09%		
Noncertificated Supervisors' and Administrators' Salaries	2300	-	-	-	-	-	-	-	-	-	-	-	-	
Clerical, Technical and Office Salaries	2400	1,309,716	664	1,310,380	1,349,007	684	1,349,691	1,389,478	704	1,390,182	79,802	6.09%		
Other Noncertificated Salaries	2900	417,263	34,373	451,636	429,720	35,404	465,124	441,612	36,466	478,078	27,503	6.09%		
Total, Noncertificated Salaries		2,854,492	815,933	3,670,425	2,940,066	846,411	3,786,476	3,028,267	865,623	3,893,990	223,525	6.09%		
3. Employee Benefits														
STRS	3101-3102	2,755,723	405,824	3,161,547	2,895,485	426,406	3,321,891	3,020,429	444,806	3,465,235	303,888	9.61%		
PERS	3201-3202	721,943	288,955	1,010,898	758,557	303,610	1,062,167	791,290	316,711	1,108,001	97,103	9.61%		
OMSI / Medicare / Alternative	3301-3302	372,536	110,086	482,622	391,430	125,126	516,556	408,211	130,525	538,736	47,224	9.61%		
Health and Welfare Benefits	3401-3402	791,061	919,981	1,711,042	811,202	966,640	1,777,842	867,069	1,008,352	1,875,421	164,359	9.61%		
Employment Insurance	3501-3502	62,837	7,245	70,082	62,791	8,833	71,624	62,889	7,922	70,811	789	9.61%		
Workers' Compensation Insurance	3601-3602	211,845	58,590	270,435	232,580	63,561	296,141	232,194	64,217	296,411	25,976	9.61%		
OPFB, Allocated	3701-3702	-	-	-	-	-	-	-	-	-	-	-	-	
OPFB, Active Employees	3751-3752	-	-	-	-	-	-	-	-	-	-	-	-	
Other Employee Benefits	3901-3902	92,150	28,944	121,094	96,821	30,412	127,233	100,999	31,727	132,726	11,632	9.61%		
Total, Employee Benefits		4,951,535	1,823,125	6,774,660	5,202,661	1,915,588	7,118,249	5,427,161	1,998,250	7,425,411	656,751	9.61%		
4. Books and Supplies														
Approved Textbooks and Core Curricula Materials	4100	82,863	232,353	315,216	85,530	238,881	324,411	87,881	224,913	312,802	17,465	5.91%		
Books and Other Reference Materials	4300	86,479	68,372	154,851	89,142	70,478	159,620	91,594	72,445	164,039	9,159	5.91%		
Materials and Supplies	4300	919,537	349,663	1,269,200	947,859	360,432	1,308,291	973,934	370,343	1,344,277	76,067	5.91%		
Noncapitalized Equipment	4400	237,548	26,269	263,817	244,865	27,078	271,943	251,600	27,823	279,423	15,606	5.92%		
Food	4700	-	-	-	-	-	-	-	-	-	-	-	-	
Total, Books and Supplies		1,326,547	656,655	1,983,202	1,367,405	676,879	2,044,284	1,465,009	695,403	2,160,502	117,300	5.91%		
5. Services and Other Operating Expenditures														
Subagreements for Services	5100	-	-	-	-	-	-	-	-	-	-	-	-	
Travel and Conferences	5200	186,352	51,732	238,084	188,114	52,277	240,391	192,892	53,548	246,440	8,356	3.51%		
Dues and Memberships	5300	77,083	299	77,382	77,895	302	78,197	78,789	309	80,098	2,716	3.51%		
Insurance	5400	350,677	-	350,677	354,369	-	354,369	362,984	-	362,984	12,307	3.51%		
Operations and Maintaining Services	5500	465,394	6,971	472,365	470,798	7,044	477,842	481,729	7,216	488,945	16,579	3.51%		
Restlist, Leases, Repair, and Nonrec. Improvements	5600	1,824,524	740,144	2,574,698	1,845,786	757,032	2,602,818	1,890,600	775,437	2,666,037	90,339	3.51%		
Transfers of Direct Costs	5700-5799	-	-	-	-	-	-	-	-	-	-	-	-	
Professional/Consulting Services and Operating Expend	5800	1,570,449	811,252	2,381,701	1,586,984	819,794	2,406,778	1,625,546	839,725	2,465,271	81,990	3.51%		
Communications	5900	90,413	66	90,479	91,370	67	91,437	93,591	69	93,660	3,171	3.51%		
Total, Services and Other Operating Expenditures		4,566,928	1,619,464	6,186,392	4,615,013	1,636,516	6,251,529	4,727,211	1,676,903	6,404,114	217,122	3.51%		
6. Capital Outlay														
(Object 6100-6170, 6200-6500 modified accrual basis only)	6100-6170	-	-	-	-	-	-	-	-	-	-	-	-	
Land and Land Improvements	6200	-	-	-	-	-	-	-	-	-	-	-	-	
Buildings and Improvements of Buildings	6300	-	-	-	-	-	-	-	-	-	-	-	-	
Books and Media for New School Libraries or Major	6400	-	-	-	-	-	-	-	-	-	-	-	-	
Expansion of School Libraries	6500	-	-	-	-	-	-	-	-	-	-	-	-	
Equipment	6600	-	-	-	-	-	-	-	-	-	-	-	-	
Equipment Replacement	6700	-	-	-	-	-	-	-	-	-	-	-	-	
Lease Assets	6800	-	-	-	-	-	-	-	-	-	-	-	-	
Subscription Assets	6900	-	-	-	-	-	-	-	-	-	-	-	-	
Depreciation Expense (accrual basis only)	6900	576,500	-	576,500	625,000	-	625,000	625,000	-	625,000	48,500	8.41%		
Amortization Expense - Lease Assets	6910	-	-	-	-	-	-	-	-	-	-	-	-	
Amortization Expense - Subscription Assets	6920	-	-	-	-	-	-	-	-	-	-	-	-	
Total, Capital Outlay		576,500	-	576,500	625,000	-	625,000	625,000	-	625,000	48,500	8.41%		
7. Other Outgo														
Tuition to Other Schools	7110-7143	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers of Pass Through Revenues to Other LEAs	7211-7213	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers of Appointments to Other LEAs - Spec. Ed	7221-7223	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers of Appointments to Other LEAs - All Other	7211-7223	-	-	-	-	-	-	-	-	-	-	-	-	
All Other Transfers	7281-7299	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers of Indirect Costs	7300-7399	-	-	-	-	-	-	-	-	-	-	-	-	
Debt Service	7400	-	-	-	-	-	-	-	-	-	-	-	-	
Interest	7430	-	-	-	-	-	-	-	-	-	-	-	-	
Principal (for modified accrual basis only)	7430	-	-	-	-	-	-	-	-	-	-	-	-	
Total Debt Service		-	-	-	-	-	-	-	-	-	-	-	-	
Total, Other Outgo														

C. Adjusted Beginning Fund Balance /Net Position		21,017,043	-	21,017,043	22,574,827	-	22,574,827	23,500,734	-	23,500,734	2,483,691	11.82%	This increase is a good thing.
2. Ending Fund Balance /Net Position, June 30 (E+F1c)		23,573,354	(988,527)	22,574,827	24,977,106	(1,476,372)	23,500,734	25,896,722	(2,175,658)	23,721,064	1,146,237	5.08%	
Components of Ending Fund Balance (Modified Accrual Basis only)													
a. Nonspendable													
1. Revolving Cash (equal: Object 9130)	9711	-	-	-	-	-	-	-	-	-	-	-	-
2. Stores (equal: Object 9320)	9712	-	-	-	-	-	-	-	-	-	-	-	-
3. Prepaid Expenditures (equal: Object 9330)	9713	-	-	-	-	-	-	-	-	-	-	-	-
4. All Others	9719	-	-	-	-	-	-	-	-	-	-	-	-
b. Restricted													
c. Commitment													
1. Stabilization Arrangements	9750	-	-	-	-	-	-	-	-	-	-	-	-
2. Other Commitments	9760	-	-	-	-	-	-	-	-	-	-	-	-
d. Assigned													
e. Unassigned/Unappropriated													
1. Reserve for Economic Uncertainty	9789	-	-	-	-	-	-	-	-	-	-	-	-
2. Unassigned/Unappropriated Amount	9790M	-	-	-	-	-	-	-	-	-	-	-	-
3. Components of Ending Net Position (Accrual Basis only)													
a. Net Investment in Capital Assets													
b. Restricted Net Position													
c. Unrestricted Net Position													
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	-	-	-	-	-	-	-	-	-	-	-	-
collections awaiting deposit	9140	-	-	-	-	-	-	-	-	-	-	-	-
Investments	9150	-	-	-	-	-	-	-	-	-	-	-	-
3. Accounts Receivable	9300	1,290,191	-	1,290,191	-	-	-	-	-	-	(1,290,191)	(100%)	
4. Due from Grantor Governments	9310	-	-	-	-	-	-	-	-	-	-	-	-
5. Stores	9320	-	-	-	-	-	-	-	-	-	-	-	-
6. Prepaid Expenditures (Expenses)	9330	1,970,427	-	1,970,427	-	-	-	-	-	-	(1,970,427)	(100%)	
7. Other Current Assets	9340	-	-	-	-	-	-	-	-	-	-	-	-
8. Lease Receivable	9380	-	-	-	-	-	-	-	-	-	-	-	-
9. Capital Assets (accrual basis only)	9400-9499	1,853,134	-	1,853,134	-	-	-	-	-	-	(1,853,134)	(100%)	
10. TOTAL ASSETS		5,113,752	-	5,113,752	-	-	-	-	-	-	(5,113,752)	(100%)	
H. DEFERRED OUTFLOWS OF RESOURCES													
1. Deferred Outflows of Resources													
9400	-	-	-	-	-	-	-	-	-	-	-	-	-
2. TOTAL DEFERRED OUTFLOWS													
I. LIABILITIES													
1. Accounts Payable													
9500	(20,717)	-	(20,717)	-	-	-	-	-	-	-	20,717	(100%)	
2. Due to Grantor Governments													
9506	-	-	-	-	-	-	-	-	-	-	-	-	-
3. Current Liens													
9650	-	-	-	-	-	-	-	-	-	-	-	-	-
4. Unearned Revenue													
9660-9669	-	-	-	-	-	-	-	-	-	-	-	-	-
5. Long-Term Liabilities (accrual basis only)													
6. TOTAL LIABILITIES													
	(20,717)	-	(20,717)	-	-	-	-	-	-	-	20,717	(100%)	
J. DEFERRED INFLOWS OF RESOURCES													
1. Deferred Inflows of Resources													
9600	-	-	-	-	-	-	-	-	-	-	-	-	-
2. TOTAL DEFERRED INFLOWS													
K. FUND BALANCE /NET POSITION													
Ending Fund Balance /Net Position, June 30 (G10 + H2) - (I6 + J6)		5,134,469	-	5,134,469	-	-	-	-	-	-	(5,134,469)	(100%)	

Emnet agree with Line F21

