THE PALMDALE AEROSPACE ACADEMY

2025-2026

Second Interim Financial Report

Presented February 17, 2026

Roseann Zarasua, CBO

Administration

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General Information

About the School

The Palmdale Aerospace Academy (The Academy) is a transitional kindergarten through 12th-grade charter school that provides education under a single Board of Directors and centralized administration. The Academy operates two campuses and an administrative office on the same property.

Mission Statement

The Palmdale Aerospace Academy is committed to academic excellence. Guided by the principles and innovation of the aerospace industry, the educational program integrates STEAM focused learning with real world applications providing opportunities for students to design, create, and explore. Through industry-inspired learning experiences and partnerships with aerospace employers, local community colleges, and other partners, students will develop the skills and mindset needed to innovate, adapt, and excel in a rapidly evolving world.

Vision Statement

The vision of The Palmdale Aerospace Academy is to provide an engaging environment for learning in grades TK-12. Our graduates will be supported, encouraged, and challenged to develop the following competencies that they will use for the rest of their lives:

- Ethical, Responsible Citizens Who Lead With Integrity
- Flexible, Adaptable, Imaginative, and Resilient Life-Long Learners
- Creators and Innovators Who Are Artistic and Technologically Literate
- Empathetic and Compassionate Individuals
- Effective Communicators, Critical Thinkers, and Problem-Solvers

Enterprise Fund (Fund 62) Summary

Revenues

The Enterprise Fund consists of two different types of revenue:

Unrestricted – funds whose uses are not subject to external or legal constraints and may be used for any purpose not prohibited by law.
Restricted – funds subject to constraints imposed by external resource providers or by law through constitutional provisions or enabling legislation.

Revenues are also classified into the following subcategories: LCFF Sources, Federal Sources, Other State Revenue, and Other Local Revenue.

Unrestricted Revenues

The Local Control Funding Formula (LCFF) is the Academy's primary unrestricted revenue source. The LCFF is comprised of the base grant, additional funding for K-3 and grades 9-12 Class Size Reduction (CSR), supplemental grants for English learners, low-income, foster youth, and homeless students, and add-ons for Home-to-School Transportation and a Targeted Instructional Improvement Grant (TIIG) – The Academy does not receive these add-ons. However, commencing in fiscal year 2022-23, a transitional kindergarten add-on was added to the LCFF calculation. The Academy does receive this funding—all these sums are included in the Principal Apportionment.

The Principal Apportionment comprises State Aid, Education Protection Act, and In-Lieu of Property Tax monies. The LCFF apportionment amount is derived from a mathematical calculation utilizing The Academy's current-year average daily attendance (ADA) through the attendance reporting period named P-2 (typically a date in the middle of April), base grant per student value, Cost of Living Allowance (COLA), and the percentage of students who are either English learners, low-income, foster youth, or homeless (unduplicated student count).

Restricted Revenues

Restricted revenues are subject to externally imposed, legally enforceable constraints imposed by external providers or by law through constitutional provisions.

Revenues Summary

The 2025–26 enrollment has been certified at 2,303 students, an increase of 44 students from the prior year, based on the annual census from the California Basic Educational Data System (CBEDS). Average daily attendance (ADA) is projected at 94.55%, consistent with the Academy's three-year attendance trend, resulting in a total projected ADA of 2,177.40. The state-approved cost-of-living adjustment (COLA) for the LCFF base grant is 2.30%.

Based on these assumptions, the Academy's 2025–26 Local Control Funding Formula (LCFF) revenue is projected to total $32,752,816, an increase of $170,801 from first interim. The Academy's unduplicated pupil percentage, based on the three-year average, is 75.63%, generating $7,243,720 in Supplemental and Concentration (S/C) grant funding. As required under LCFF, these funds must be used to increase or improve services for unduplicated pupils—English Learners, Low-Income students, and Foster Youth—above the level of services provided to all students.

Federal revenue projections increased by $33,314 due to aligning expenditures with available federal grant programs, primarily Title programs that support targeted student achievement and intervention services.

Fund 62 - The Academy		2025-26 Second Interim Budget	2025-26 First Interim Budget	Budget Variance Increase (Decrease)	Percentage Variance Increase (Decrease)
Description	**Object Codes**				
A. REVENUES AND OTHER FINANCING SOURCES					
1. LCFF Sources Revenue	8010-8099	$ 32,752,816	$ 32,582,015	$ 170,801	0.52%
2. Federal Revenue	8100-8299	$ 2,590,277	$ 2,259,963	$ 330,314	14.62%
3. Other State Revenues	8300-8599	$ 9,296,053	$ 9,332,007	$ (35,954)	(0.39%)
3a. STRS On-Behalf	8300-8599	$ 1,063,000	$ 1,063,000	$ -	0.00%
4. Other Local Revenues	8600-8799	$ 2,205,827	$ 2,242,033	$ (36,206)	(1.61%)
5. Other Financing Sources				$ -	
a. Transfers In	8900-8929	$ 325,288	$ 450,000	$ (124,712)	(27.71%)
b. Other Sources	8930-8979	$ -	$ -	$ -	0.00%
c. Contributions	8980-8999	$ -	$ -	$ -	0.00%
6. Total (Sum lines A1 thru A5c)		**$ 48,233,261**	**$ 47,929,018**	**$ 304,243**	

Expenditures Summary

Expenses are classified into the following categories: Certificated Salaries, Classified Salaries, Employee Benefits, Books and Supplies, Services and Other Operating Expenses, Capital Outlay, and Other Outgo.

Certificated and Classified Salaries increased from first interim by $328,688 due to a 2% salary increase for all employee groups, along with a $1,000 off-schedule for certificated employees and a $2,000 off-schedule for classified employees.

Books and Supplies show a modest decrease as budgets were updated to reflect actual expenses.

Services and Other Operating Expenses include services, rentals and leases, contracts, membership dues, travel, insurance, utilities, legal costs, and other general administrative expenses. This category also includes the annual bond payments, which total $5,449,700. Services and Other Operating Expenses increased by $363,925, mainly due to higher legal fees related to litigation and negotiations.

Capital Outlay in a charter school environment is primarily used to record annual depreciation. All fixed assets are depreciated each year, and the expense is recorded on this line. Depreciation is a non-cash, accounting-only entry.

Fund 62 - The Academy		2025-26 Second Interim Budget	2025-26 First Interim Budget	Budget Variance Increase (Decrease)	Percentage Variance Increase (Decrease)
Description	**Object Codes**				
B. EXPENDITURES AND OTHER FINANCING SOURCES					
1. Certificated Salaries	1000-1999	$ 13,600,765	$ 13,272,077	$ 328,688	2.48%
2. Classified Salaries	2000-2999	$ 6,829,819	$ 6,347,942	$ 481,877	7.59%
3. Employee Benefits	3000-3999	$ 9,710,463	$ 9,753,665	$ (43,202)	(0.44%)
3a. STRS On-Behalf	3000-3999	$ 1,063,000	$ 1,063,000	$ -	0.00%
4. Books and Supplies	4000-4999	$ 3,300,259	$ 3,361,822	$ (61,563)	(1.83%)
5. Services and Other Operating Expenses	5000-5999	$ 11,637,295	$ 11,273,370	$ 363,925	3.23%
6. Capital Outlay	6000-6999	$ 650,000	$ 650,000	$ -	0.00%
7. Other Outgo (excluding Transfers of Indirect Cost	7100-7299, 7400-7499	$ 124,851	$ 150,708	$ (25,857)	(17.16%)
8. Other Outgo - Transfers of Indirect Costs	7300-7399	$ -	$ -	$ -	0.00%
9. Other Financing Sources					
a. Transfers Out	7600-7629	$ 325,288	$ 450,000	$ (124,712)	(27.71%)
b. Other Uses	7630-7699	$ -	$ -	$ -	0.00%
10. Other Adjustments		$ -	$ -	$ -	0.00%
11. Total (Sum lines B1 thru B10)		**$ 47,241,740**	**$ 46,322,584**	**$ 919,156**	

Net Position

Second interim projects an excess of revenues over expenses of $991,521, a decrease of $614,156 (see above for explanations).

The projected ending net position as of June 30, 2026, is $28,502,108, which includes a beginning balance of $25,858,523 and an audit adjustment of $1,662,064.

The unrestricted net position is projected to be $10,605,008, as it includes a restriction on funds for net investment in capital, reserves, deferred maintenance, and net asset bond requirements totaling $17,897,100.

Fund 62 - The Academy		2025-26 Second Interim Budget	2025-26 First Interim Budget	Budget Variance Increase (Decrease)	Percentage Variance Increase (Decrease)
Description	**Object Codes**				
C. NET INCREASE (DECREASE) IN NET POSITION (Line A6 minus B11)		**$ 991,521**	**$ 1,606,434**	**$ (614,913)**	
D. NET POSITION					
1. Beginning Net Position					
a. As of July 1, 2024 - Unaudited	9791	$ 25,848,523	$ 25,848,523	$ -	
b. Audit Adjustments	9793	$ 1,662,064	$ 1,606,434	$ 55,630	
c. As of July 1 - Audited (D1a plus D1b)		$ 27,510,587	$ 27,454,957	$ 55,630	
d. Other Restatements	9795	$ -	$ (523,272)	$ 523,272	
e. Adjusted Beginning Net Position (D1c plus D1d)		$ 27,510,587	$ 26,931,685	$ 578,902	
2. Ending Net Position, June 30 (C plus D1e)		$ 28,502,108	$ 28,538,119	$ 36,011	
3. Components of Ending Net Position					
a. Net Investment in Capital Assets	9796	$ 6,115,189	$ 7,161,835	$ (1,046,646)	
b. Restricted Net Position				$ -	
i. Restricted Resources - Fund Balance	9797	$ 1,183,957	$ 1,327,401	$ (143,444)	
ii. Board Approved Reserves 12.5% of Exp		$ 5,905,217	$ 5,790,323	$ 114,894	
iii. Board Approved Deferred Maintenance (04/11/22) per Bond - less paid roof replacement		$ 3,215,986	$ 3,215,986	$ -	
iv. Bond Required Fund Balance/Net Asset Covenant		$ 1,476,750	$ 1,083,156	$ 393,594	
c. Unrestricted Net Position	9790	**$ 10,605,008**	**$ 8,352,984**	**$ 2,252,024**	

Bond Covenants

Design, Create, Explore LLC issued the California Municipal Finance Authority Charter School Revenue Bonds, Series 2016A and Series 2018A, on behalf of The Palmdale Aerospace Academy. In connection with the bond issuance, the Academy entered into a lease agreement with Design, Create, Explore LLC, under which it is obligated to make annual lease payments equal to the bonds' annual principal and interest payments.

In accordance with the bond covenants, the Academy must comply with measuring three key financial requirements each quarter and at fiscal year-end:

1. A coverage ratio of at least 1.20x, meaning net income available for debt service must be at least 1.2 times the annual lease payment.
2. A cash on hand reserve equal to a minimum of 45 days of operating expenses.
3. A net position to net assets ratio greater than 5%.

Based on the second interim budget for fiscal year 2025–26, the Academy remains in full compliance with all bond covenant requirements. The coverage ratio remains the most critical and closely monitored financial indicator, as non-compliance could trigger penalties, higher borrowing costs, or the acceleration of debt repayment. Maintaining a minimum 1.20x coverage ratio ensures the Academy generates at least $1.20 in net income for every $1.00 in annual lease obligations, providing a necessary financial cushion to manage fluctuations in revenues and expenditures.

The days-cash-on-hand covenant is significant to bondholders, as it reinforces the Academy's creditworthiness, reduces investor risk, and provides assurance of the Academy's ability to meet its ongoing debt obligations.

The Academy's strong financial position, including a robust unrestricted reserve and continued compliance with all financial covenants, supports its long-term fiscal sustainability and commitment to full transparency in all required disclosures.

Bond Covenants

Coverage Ratio Covenant	2025-26 Second Interim
Unrestricted Revenue	30,657,154
Restricted Revenue	17,576,107
Total Revenue	48,233,261
Unrestricted Expenses	30,185,003
Restricted Expenses	17,056,736
Total Expenses	47,241,739
Unrestricted Net Income	472,151
Add: Depreciation	650,000
Add: Rent Under the Lease	5,449,700
Net Income Available for Debt Service	6,571,851
Coverage Ratio Covenant	**1.21**
Coverage Ratio Covenant Requirement	1.20x
Meet Coverage Ratio Covenant Requirement	Yes

Days Cash on Hand	2025-26 Second Interim
Cash and Cash Equivalents	28,788,022
Accounts Receivable	814,804
Unrestricted Cash	29,602,826
Total Expenses	47,241,739
Less: Depreciation	(650,000)
Operating Expenses	46,591,739
Days Cash on Hand	232
Days Cash on Hand Requirement	45
Meet Days Cash on Hand Requirement	Yes

Bond Covenants – Continued

Fund Balance/Net Asset Covenant	2025-26 Second Interim
Total Net Asset Balance	28,502,108
Less: Restricted Net Asset Balance	(1,183,957)
Unrestricted Net Asset Balance	27,318,151
Unrestricted Operating Expenses	30,185,003
Fund Balance/ Net Asset	94.4%
Fund Balance/Net Asset Requirement	5.0%
Meet Fund Balance/Net Asset Requirement	Yes

Multi-Year Projections (MYP)

Assumptions

The multi-year budget projections (MYP) for second interim implement the assumptions recommended by the Los Angeles County Office of Education (LACOE) and School Services of California. The multi-year revenue budget assumptions show increases in enrollment and ADA, and maintain the three-year average unduplicated count percentage (UPP). Expense projections include step and column salary increases, CalPERS pension increases, and increases for non-salary-related Expenses. The following are the budget assumptions used for the MYP:

Assumptions	2025-26	2026-27	2027-28
COLA - per School Services of California	2.30%	2.41%	3.06%
Enrollment (CALPADS)	2,303	$ 2,325	$ 2,334
Year to Date Change In Enrollment	1.95%	0.96%	0.39%
Projected P2 ADA	2,177.40	$ 2,186.81	$ 2,195.30
Attendance Factor	94.55%	94.06%	94.06%
Unduplicated Count % (3-year average)	75.63%	74.84%	74.84%
LCFF Supplemental	$ 3,839,727	$ 3,910,471	$ 4,034,191
LCFF Concentration	$ 3,403,993	$ 3,369,150	$ 3,444,745
Lottery - Unrestricted; per ADA	$ 190	$ 190	$ 190
Lottery - Restricted; per ADA	$ 82	$ 82	$ 82
Certificated Step and Column	2.00%	2.00%	2.00%
Classified Step	2.00%	2.00%	2.00%
CalSTRS Employer Rate	19.10%	19.10%	19.10%
CalPERS Employer Rate	26.81%	26.40%	26.90%
Contributions to Support Special Education	$ 2,242,051	$ 2,080,469	$ 2,181,322
Contributions to Support Bond Lease Paymen	$ 2,332,515	$ 2,253,381	$ 2,157,225

Multi-Year Projections

Fund 62 - Enterprise Fund	2025-26	2026-27	2027-28
A. Revenue			
LCFF Sources	$ 32,752,816	$ 33,525,389	$ 34,641,659
Federal Revenue	$ 2,590,277	$ 2,594,639	$ 2,599,323
Other State Revenues	$ 9,296,053	$ 8,274,901	$ 8,514,017
STRS On-Behalf	$ 1,063,000	$ 1,063,000	$ 1,063,000
Other Local Revenues	$ 2,205,827	$ 2,248,853	$ 2,295,189
Transfers In	$ 325,288	$ 235,482	$ 529,259
Total Revenue	**$ 48,233,261**	**$ 47,942,265**	**$ 49,642,447**
B. Expenses			
Certificated Salaries	$ 13,600,765	$ 13,593,440	$ 13,400,555
Classified Salaries	$ 6,829,819	$ 6,709,375	$ 6,843,563
Employee Benefits	$ 9,710,463	$ 9,692,779	$ 10,075,682
STRS On-Behalf	$ 1,063,000	$ 1,063,000	$ 1,063,000
Books and Supplies	$ 3,300,258	$ 4,484,913	$ 3,558,524
Services and Other Operating Expenses	$ 11,637,295	$ 11,384,753	$ 11,353,562
Capital Outlay/Depreciation	$ 650,000	$ 650,000	$ 650,000
Other Outgo (excluding Indirect Costs)	$ 124,851	$ 59,143	$ 59,143
Transfers Out	$ 325,288	$ 235,482	$ 529,259
Total Expenses	**$ 47,241,739**	**$ 47,872,885**	**$ 47,533,287**
C. Excess (Deficiency) of Revenues over Expenses	**$ 991,522**	**$ 69,380**	**$ 2,109,160**
D. Net Position			
1. Beginning Net Position as of July 1, 2025	$ 27,510,587	$ 28,502,109	$ 28,571,488
Increase/(Decrease) Revenue over Expenses	$ 991,522	$ 69,380	$ 2,109,160
2. Adjusted Beginning Net Position	$ 28,502,109	$ 28,571,488	$ 30,680,648
3. Components of Ending Net Position			
a. Net Investment in Capital Assets	$ 2,254,254	$ 2,254,254	$ 2,254,254
b. Restricted Net Position			
i. Restricted Resources - Fund Balance	$ 1,183,957	$ 536,989	$ 855,185
ii. Board Approved Reserves 12.5% of Exp	$ 5,905,217	$ 5,984,111	$ 5,941,661
iii. Board Approved Deferred Maintenance (04/11/22) per Bond - less paid roof replacement	$ 3,215,986	$ 3,215,986	$ 3,215,986
iv. Bond Required Fund Balance/Net Asset Covenant	$ 1,476,750	$ 1,501,354	$ 1,505,730
Unrestricted Net Position October 31, 2025	**$ 14,465,944**	**$ 15,078,794**	**$ 16,907,833**

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	32,147,158.00	32,582,015.00	15,322,065.00	32,752,816.00	170,801.00	0.5%
2) Federal Revenue		8100-8299	1,693,805.00	2,259,963.00	1,448,357.13	2,590,277.00	330,314.00	14.6%
3) Other State Revenue		8300-8599	10,686,536.00	10,395,007.00	7,429,782.21	10,359,053.00	(35,954.00)	-0.3%
4) Other Local Revenue		8600-8799	2,002,500.00	2,242,033.00	946,549.08	2,205,827.00	(36,206.00)	-1.6%
5) TOTAL, REVENUES			46,529,999.00	47,479,018.00	25,146,753.42	47,907,973.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	13,674,400.00	13,272,077.00	6,206,235.06	13,600,765.00	(328,688.00)	-2.5%
2) Classified Salaries		2000-2999	6,628,928.00	6,347,942.00	2,870,817.93	6,829,819.00	(481,877.00)	-7.6%
3) Employee Benefits		3000-3999	9,349,493.00	10,816,665.00	4,602,881.86	10,773,463.00	43,202.00	0.4%
4) Books and Supplies		4000-4999	3,289,234.00	3,361,821.62	1,375,033.33	3,300,258.00	61,563.62	1.8%
5) Services and Other Operating Expenses		5000-5999	11,224,230.00	11,273,370.00	6,610,641.90	11,637,295.00	(363,925.00)	-3.2%
6) Depreciation and Amortization		6000-6999	470,000.00	650,000.00	0.00	650,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	85,000.00	150,708.00	114,851.00	124,851.00	25,857.00	17.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			44,721,285.00	45,872,583.62	21,780,461.08	46,916,451.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,808,714.00	1,606,434.38	3,366,292.34	991,522.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	450,000.00	450,000.00	325,287.36	325,288.00	(124,712.00)	-27.7%
b) Transfers Out		7600-7629	450,000.00	450,000.00	325,287.36	325,288.00	124,712.00	27.7%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			1,808,714.00	1,606,434.38	3,366,292.34	991,522.00		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	26,747,603.66	25,848,522.78		25,848,522.78	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		1,662,064.00	1,662,064.00	New
c) As of July 1 - Audited (F1a + F1b)			26,747,603.66	25,848,522.78		27,510,586.78		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			26,747,603.66	25,848,522.78		27,510,586.78		
2) Ending Net Position, June 30 (E + F1e)			28,556,317.66	27,454,957.16		28,502,108.78		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	2,254,254.00	2,254,254.00		2,254,254.00		
b) Restricted Net Position		9797	2,062,723.61	1,327,401.41		1,183,957.03		
c) Unrestricted Net Position		9790	24,239,340.05	23,873,301.75		25,063,897.75		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	24,992,929.00	21,585,517.00	10,101,292.00	21,716,932.00	131,415.00	0.6%
Education Protection Account State Aid - Current Year		8012	4,610,318.00	8,215,647.00	2,831,514.00	8,255,033.00	39,386.00	0.5%
State Aid - Prior Years		8019	0.00	0.00	1,221,302.00	0.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	2,543,911.00	2,780,851.00	1,167,957.00	2,780,851.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			32,147,158.00	32,582,015.00	15,322,065.00	32,752,816.00	170,801.00	0.5%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	359,960.00	327,555.00	0.00	327,555.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	900,000.00	1,010,168.00	477,235.86	1,287,445.00	277,277.00	27.4%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	433,845.00	842,643.00	195,951.35	860,709.00	18,066.00	2.1%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	0.00	5,165.00	25,671.45	5,165.00	0.00	0.0%
Title III, Immigrant Student Program	4201	8290	0.00	2,883.00	882.00	2,883.00	0.00	0.0%
Title III, English Learner Program	4203	8290	0.00	71,549.00	24,770.00	77,822.00	6,273.00	8.8%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other Every Student Succeeds Act	3040, 3060, 3061, 3150, 3155, 3182, 4037, 4124, 4126, 4127, 5630	8290	0.00	0.00	31,723.00	28,698.00	28,698.00	New
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	692,123.47	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,693,805.00	2,259,963.00	1,448,357.13	2,590,277.00	330,314.00	14.6%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311	2,028,036.00	2,006,248.00	780,306.00	2,006,248.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	654,128.00	654,128.00	146,413.06	433,842.00	(220,286.00)	-33.7%
Mandated Costs Reimbursements		8550	77,620.00	77,620.00	78,492.00	78,492.00	872.00	1.1%
Lottery - Unrestricted and Instructional Materials		8560	623,476.00	0.00	150,177.17	610,989.00	610,989.00	New
Expanded Learning Opportunities Program (ELO-P)	2600	8590	850,000.00	746,135.00	645,084.00	746,215.00	80.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	3,216,459.00	3,216,459.00	1,525,290.48	3,120,685.00	(95,774.00)	-3.0%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590	425,790.00	185,079.00	902,130.00	303,484.00	118,405.00	64.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	2,811,027.00	3,509,338.00	3,201,889.50	3,059,098.00	(450,240.00)	-12.8%
TOTAL, OTHER STATE REVENUE			10,686,536.00	10,395,007.00	7,429,782.21	10,359,053.00	(35,954.00)	-0.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	2,500.00	2,500.00	901.13	1,250.00	(1,250.00)	-50.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	15,000.00	15,000.00	8,137.50	15,000.00	0.00	0.0%
Interest		8660	1,500,000.00	1,500,000.00	718,862.77	1,400,000.00	(100,000.00)	-6.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	485,000.00	724,533.00	218,647.68	789,577.00	65,044.00	9.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,002,500.00	2,242,033.00	946,549.08	2,205,827.00	(36,206.00)	-1.6%
TOTAL, REVENUES			46,529,999.00	47,479,018.00	25,146,753.42	47,907,973.00		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	10,123,922.00	9,722,976.00	4,488,007.03	10,003,766.00	(280,790.00)	-2.9%
Certificated Pupil Support Salaries		1200	1,491,604.00	1,494,148.00	694,787.05	1,498,052.00	(3,904.00)	-0.3%
Certificated Supervisors' and Administrators' Salaries		1300	2,058,874.00	2,054,953.00	1,023,440.98	2,098,947.00	(43,994.00)	-2.1%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			13,674,400.00	13,272,077.00	6,206,235.06	13,600,765.00	(328,688.00)	-2.5%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,340,176.00	1,411,433.00	611,497.01	1,580,849.00	(169,416.00)	-12.0%
Classified Support Salaries		2200	2,609,490.00	2,379,002.00	1,102,545.94	2,467,751.00	(88,749.00)	-3.7%
Classified Supervisors' and Administrators' Salaries		2300	905,837.00	906,837.00	412,590.14	927,857.00	(21,020.00)	-2.3%
Clerical, Technical and Office Salaries		2400	1,683,427.00	1,495,755.00	693,088.09	1,742,067.00	(246,312.00)	-16.5%
Other Classified Salaries		2900	89,998.00	154,915.00	51,096.75	111,295.00	43,620.00	28.2%
TOTAL, CLASSIFIED SALARIES			6,628,928.00	6,347,942.00	2,870,817.93	6,829,819.00	(481,877.00)	-7.6%
EMPLOYEE BENEFITS								
STRS		3101-3102	3,292,232.00	3,635,058.00	1,178,008.57	3,668,317.00	(33,259.00)	-0.9%
PERS		3201-3202	1,574,011.00	1,691,671.00	739,032.60	1,794,305.00	(102,634.00)	-6.1%
OASDI/Medicare/Alternative		3301-3302	705,315.00	679,610.00	297,971.08	714,380.00	(34,770.00)	-5.1%
Health and Welfare Benefits		3401-3402	3,409,194.00	4,448,017.00	2,289,379.12	4,262,686.00	185,331.00	4.2%
Unemployment Insurance		3501-3502	143,686.00	143,400.00	5,537.15	11,507.00	131,893.00	92.0%
Workers' Compensation		3601-3602	225,055.00	214,945.00	87,325.68	316,630.00	(101,685.00)	-47.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	3,964.00	5,627.66	5,638.00	(1,674.00)	-42.2%
TOTAL, EMPLOYEE BENEFITS			9,349,493.00	10,816,665.00	4,602,881.86	10,773,463.00	43,202.00	0.4%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	267,701.00	299,280.00	170,637.11	179,783.00	119,497.00	39.9%
Books and Other Reference Materials		4200	256,314.00	216,314.00	115,647.37	156,914.00	59,400.00	27.5%
Materials and Supplies		4300	1,257,892.00	1,311,400.62	354,725.38	1,451,727.00	(140,326.38)	-10.7%
Noncapitalized Equipment		4400	390,910.00	418,410.00	56,751.29	395,417.00	22,993.00	5.5%
Food		4700	1,116,417.00	1,116,417.00	677,272.18	1,116,417.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,289,234.00	3,361,821.62	1,375,033.33	3,300,258.00	61,563.62	1.8%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	873,550.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	629,725.00	610,450.00	195,611.83	488,009.00	122,441.00	20.1%
Dues and Memberships		5300	41,861.00	36,055.00	16,170.98	21,992.00	14,063.00	39.0%
Insurance		5400-5450	391,567.00	424,170.00	387,362.54	444,516.00	(20,346.00)	-4.8%
Operations and Housekeeping Services		5500	480,000.00	590,000.00	368,992.48	590,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	5,972,935.00	5,914,295.00	3,529,775.39	5,959,109.00	(44,814.00)	-0.8%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and								
Operating Expenditures		5800	2,805,592.00	3,543,300.00	2,023,644.08	3,960,569.00	(417,269.00)	-11.8%
Communications		5900	29,000.00	155,100.00	89,084.60	173,100.00	(18,000.00)	-11.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			11,224,230.00	11,273,370.00	6,610,641.90	11,637,295.00	(363,925.00)	-3.2%
DEPRECIATION AND AMORTIZATION								
Depreciation Expense		6900	470,000.00	650,000.00	0.00	650,000.00	0.00	0.0%
Amortization Expense–Lease Assets		6910	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense–Subscription Assets		6920	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			470,000.00	650,000.00	0.00	650,000.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	85,000.00	150,708.00	114,851.00	124,851.00	25,857.00	17.2%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			85,000.00	150,708.00	114,851.00	124,851.00	25,857.00	17.2%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, EXPENSES			44,721,285.00	45,872,583.62	21,780,461.08	46,916,451.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	450,000.00	450,000.00	325,287.36	325,288.00	(124,712.00)	-27.7%
(a) TOTAL, INTERFUND TRANSFERS IN			450,000.00	450,000.00	325,287.36	325,288.00	(124,712.00)	-27.7%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	450,000.00	450,000.00	325,287.36	325,288.00	124,712.00	27.7%
(b) TOTAL, INTERFUND TRANSFERS OUT			450,000.00	450,000.00	325,287.36	325,288.00	124,712.00	27.7%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2025-26 Projected Totals
6300	Lottery: Instructional Materials	693,059.03
7339	Dual Enrollment Opportunities	52,871.59
7810	Other Restricted State	52,076.00
8210	Student Activity Funds	52,387.78
9010	Other Restricted Local	333,562.63
Total, Restricted Net Position		1,183,957.03

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA					0.00	
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps					0.00	
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]					0.00	
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.0%
3. Charter School Funded County Program ADA						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.0%
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.0%
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA	2,124.36	2,124.36	2,177.40	2,177.40	53.04	2.0%
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps					0.00	
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]					0.00	
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.0%
7. Charter School Funded County Program ADA						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. Total, Charter School Funded County						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.0%
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	2,124.36	2,124.36	2,177.40	2,177.40	53.04	2.0%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	2,124.36	2,124.36	2,177.40	2,177.40	53.04	2.0%

Palmdale Aerospace Academy
19-64857-0125377

Multiyear Projection
TPAA Second Interim FY 25-26
Combined

Fund 62
Projection# 29386

Description	Object Codes	2025-26 Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	32,752,816.00	2.36%	33,525,389.00	3.33%	34,641,659.00
2. Federal Revenues	8100-8299	2,590,277.00	0.17%	2,594,639.37	0.18%	2,599,323.21
3. Other State Revenues	8300-8599	10,359,053.00	-9.86%	9,337,901.29	2.56%	9,577,016.82
4. Other Local Revenues	8600-8799	2,205,827.00	1.95%	2,248,853.20	2.06%	2,295,188.77
5. Other Financing Sources						
a. Transfers In	8900-8929	325,288.00	-27.61%	235,482.00	124.76%	529,259.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6.Total(Sum lines A1 thru A5)		**48,233,261.00**	**-0.60%**	**47,942,264.86**	**3.55%**	**49,642,446.80**
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries		13,600,765.00	- - -	13,600,765.00	- - -	13,593,439.64
b. Step & Column Adjustment		- - -	- - -	104,674.64	- - -	(192,884.42)
c. Cost-of-Living Adjustment		- - -	- - -	0.00	- - -	0.00
d. Other Adjustment		- - -	- - -	(112,000.00)	- - -	0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	13,600,765.00	-0.05%	13,593,439.64	-1.42%	13,400,555.22
2. Classified Salaries (for charter schools Noncertificated Salaries)						
a. Base Salaries		6,829,819.00	- - -	6,829,819.00	- - -	6,709,375.38
b. Step & Column Adjustment		- - -	- - -	131,556.38	- - -	134,187.49
c. Cost-of-Living Adjustment		- - -	- - -	0.00	- - -	0.00
d. Other Adjustment		- - -	- - -	(252,000.00)	- - -	0.00
e. Total Classified/Noncertificated Salaries (Sum lines B2a thru B2d)	2000-2999	6,829,819.00	-1.76%	6,709,375.38	2.00%	6,843,562.87
3. Employee Benefits	3000-3999	10,773,463.00	-0.16%	10,755,778.78	3.56%	11,138,681.58
4. Books and Supplies	4000-4999	3,300,258.00	35.90%	4,484,912.88	-20.66%	3,558,523.66
5. Services and Other Operating Expenditures	5000-5999	11,637,295.00	-2.17%	11,384,753.30	-0.27%	11,353,561.95
6. Capital Outlay	6000-6999	650,000.00	0.00%	650,000.00	0.00%	650,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	124,851.00	-52.63%	59,143.00	0.00%	59,143.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	325,288.00	-27.61%	235,482.00	124.76%	529,259.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments		- - -	- - -	0.00	- - -	0.00
11. Total (Sum lines B1-B10)		**47,241,739.00**	**1.34%**	**47,872,884.98**	**-0.71%**	**47,533,287.28**
C. NET INCREASE (DECREASE) IN NET POSITION (line A6 minus line B11)		**991,522.00**	**- - -**	**69,379.88**	**- - -**	**2,109,159.52**

Palmdale Aerospace Academy 19-64857-0125377	Multiyear Projection TPAA Second Interim FY 25-26 Combined	Fund 62 Projection# 29386

Description	Object Codes	2025-26 Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
D. NET POSITION						
1. Beginning Net Position	9791-9795	27,510,586.78	3.60%	28,502,108.80	0.24%	28,571,488.68
2. Ending Net Position		28,502,108.78	- - -	28,571,488.68	- - -	30,680,648.20
3. Components of Ending Net Position						
a. Net Investment in Capital Assets	9796	2,254,254.00	0.00%	2,254,254.00	0.00%	2,254,254.00
b. Restricted Net Position	9797	0.00	0.00%	0.00	0.00%	0.00
c. Unrestricted Net Position	9790	26,247,854.78	0.26%	26,317,234.68	8.01%	28,426,394.20
E. AVAILABLE RESERVES						
1. From Components of Ending Net Position						
a. Unrestricted Net Position	9790	25,063,897.75	- - -	25,780,245.78	- - -	27,571,209.31
b. Negative Restricted Net Position (negative balances only)	979Z	0.00	- - -	0.00	- - -	0.00
2. Total Available Reserves - by Amount		25,063,897.75	- - -	25,780,245.78	- - -	27,571,209.31
3. Total Available Reserves - by Percent		53.05%	- - -	53.85%	- - -	58.00%
F. RECOMMENDED RESERVES						
1. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		47,241,739.00	- - -	47,872,884.98	- - -	47,533,287.28
b. Reserve Methodology Selection (Local)		Custom	- - -	Custom	- - -	Custom
c. Reserve Standard Percentage Level		12.50%	- - -	12.50%	- - -	12.50%
d. Reserve Standard - By Percent (Line F1a times F1c)		5,905,217.38	- - -	5,984,110.62	- - -	5,941,660.91
e. Reserve Standard - By Amount		0.00	- - -	0.00	- - -	0.00
f. Reserve Standard (Greater of F1d or F1e)		5,905,217.38	- - -	5,984,110.62	- - -	5,941,660.91
g. Available Reserves (Line E3) Meet Reserve Standard (Line F1g)		MET	- - -	MET	- - -	MET

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	DECEMBER									
A. BEGINNING CASH			28,717,528.75	30,192,931.42	27,833,062.21	25,903,963.45	26,873,134.98	25,268,010.18	26,297,382.11	25,586,553.16
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010-8019		(150,812.00)	1,005,854.00	1,005,854.00	3,226,294.00	4,030,087.00	1,810,537.00	3,226,294.00	1,810,537.00
Property Taxes	8020-8079		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous Funds	8080-8099		0.00	0.00	0.00	0.00	0.00	0.00	1,167,957.00	0.00
Federal Revenue	8100-8299		414,708.27	0.00	14,212.68	470,241.96	143,213.36	296,330.01	109,650.85	146,000.00
Other State Revenue	8300-8599		2,887,330.61	195,999.00	284,942.56	516,993.08	549,097.70	2,231,963.63	763,455.95	746,979.95
Other Local Revenue	8600-8799		142,054.78	109,483.61	112,598.26	125,013.97	183,726.83	98,532.63	174,947.17	116,290.56
Interfund Transfers In	8900-8929		0.00	325,287.36	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			3,293,281.66	1,636,623.97	1,417,607.50	4,338,543.01	4,906,124.89	4,437,363.27	5,442,304.97	2,819,807.51
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		957,417.05	1,059,081.92	1,032,807.89	1,033,310.56	1,034,866.26	1,035,567.19	1,168,278.53	1,255,887.12
Classified Salaries	2000-2999		195,584.22	441,392.68	535,062.03	575,338.38	595,252.18	528,188.44	575,339.00	615,211.28
Employee Benefits	3000-3999		505,240.59	789,928.79	779,640.04	822,548.00	876,690.95	811,839.06	925,000.00	956,831.92
Books and Supplies	4000-4999		1,905.11	125,201.25	342,419.61	234,552.96	213,116.31	159,428.11	198,943.59	250,000.00
Services	5000-5999		210,060.30	642,371.86	650,455.39	339,823.44	2,734,614.51	815,662.92	912,854.28	936,290.46
Capital Outlay	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Outgo	7000-7499		0.00	0.00	956.00	2,656.00	108,371.00	956.00	1,912.00	10,000.00
Interfund Transfers Out	7600-7629		0.00	325,287.36	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			1,870,207.27	3,383,263.86	3,341,340.96	3,008,229.34	5,562,911.21	3,351,641.72	3,782,327.40	4,024,220.78
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	9200-9299	7,465,595.54	5,816,466.99	(299,535.85)	(52,926.62)	(298,841.71)	940,629.12	(1,270.00)	(1,645.00)	2,678.49
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Lease Receivable	9380									
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		7,465,595.54	5,816,466.99	(299,535.85)	(52,926.62)	(298,841.71)	940,629.12	(1,270.00)	(1,645.00)	2,678.49
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599	6,375,677.20	1,531,434.50	313,693.47	(47,561.32)	62,300.43	2,057,842.04	55,079.62	2,693,530.52	396,942.65
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650	7,725,784.36	4,232,704.21	0.00	0.00	0.00	(168,874.44)	0.00	(324,369.00)	0.00
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		14,101,461.56	5,764,138.71	313,693.47	(47,561.32)	62,300.43	1,888,967.60	55,079.62	2,369,161.52	396,942.65
Nonoperating										
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL BALANCE SHEET ITEMS		(6,635,866.02)	52,328.28	(613,229.32)	(5,365.30)	(361,142.14)	(948,338.48)	(56,349.62)	(2,370,806.52)	(394,264.16)
E. NET INCREASE/DECREASE (B - C + D)			1,475,402.67	(2,359,869.21)	(1,929,098.76)	969,171.53	(1,605,124.80)	1,029,371.93	(710,828.95)	(1,598,677.43)
F. ENDING CASH (A + E)			30,192,931.42	27,833,062.21	25,903,963.45	26,873,134.98	25,268,010.18	26,297,382.11	25,586,553.16	23,987,875.73
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	DECEMBER								
A. BEGINNING CASH		23,987,875.73	22,311,224.89	23,714,870.55	22,031,157.71				
B. RECEIPTS									
LCFF Sources									
Principal Apportionment	8010-8019	1,846,517.00	4,538,583.50	1,846,517.00	1,846,517.00	3,929,185.50	0.00	29,971,965.00	29,971,965.00
Property Taxes	8020-8079	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous Funds	8080-8099	0.00	0.00	0.00	0.00	1,612,894.00	0.00	2,780,851.00	2,780,851.00
Federal Revenue	8100-8299	130,000.00	445,000.00	155,000.00	183,698.00	82,221.87	0.00	2,590,277.00	2,590,277.00
Other State Revenue	8300-8599	130,272.95	305,322.95	126,970.95	2,170,852.47	(551,128.82)	0.00	10,359,052.98	10,359,053.00
Other Local Revenue	8600-8799	230,780.00	128,960.00	202,020.00	285,268.85	296,150.34	0.00	2,205,827.00	2,205,827.00
Interfund Transfers In	8900-8929	0.00	0.00	0.00	0.00	0.00	.64	325,288.00	325,288.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS		2,337,569.95	5,417,866.45	2,330,507.95	4,486,336.32	5,369,322.89	.64	48,233,260.98	48,233,261.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	1,255,887.12	1,255,887.12	1,255,887.12	1,255,887.12	0.00	0.00	13,600,765.00	13,600,765.00
Classified Salaries	2000-2999	615,211.29	615,211.29	615,211.29	615,211.29	307,605.63	0.00	6,829,819.00	6,829,819.00
Employee Benefits	3000-3999	956,831.92	956,831.92	956,831.92	956,831.92	478,415.97	0.00	10,773,463.00	10,773,463.00
Books and Supplies	4000-4999	250,000.00	250,000.00	250,000.00	250,000.00	774,691.06	0.00	3,300,258.00	3,300,258.00
Services	5000-5999	936,290.46	936,290.46	936,290.46	936,290.46	650,000.00	0.00	11,637,295.00	11,637,295.00
Capital Outlay	6000-6999	0.00	0.00	0.00	650,000.00	0.00	0.00	650,000.00	650,000.00
Other Outgo	7000-7499	0.00	0.00	0.00	0.00	0.00	0.00	124,851.00	124,851.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	0.00	0.00	.64	325,288.00	325,288.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS		4,014,220.79	4,014,220.79	4,014,220.79	4,664,220.79	2,210,712.66	.64	47,241,739.00	47,241,739.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Accounts Receivable	9200-9299	0.00	0.00	0.00	0.00	(5,369,322.89)	0.00	736,232.53	
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Lease Receivable	9380							0.00	

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	(5,369,322.89)	0.00	736,232.53	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599	0.00	0.00	0.00	0.00	(2,210,712.66)	0.00	4,852,549.25	
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	3,739,460.77	
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	(2,210,712.66)	0.00	8,592,010.02	
Nonoperating									
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	(3,158,610.23)	0.00	(7,855,777.49)	
E. NET INCREASE/DECREASE (B - C + D)		(1,676,650.84)	1,403,645.66	(1,683,712.84)	(177,884.47)	0.00	0.00	(6,864,255.51)	991,522.00
F. ENDING CASH (A + E)		22,311,224.89	23,714,870.55	22,031,157.71	21,853,273.24				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								21,853,273.24	

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	JUNE									
A. BEGINNING CASH			21,853,273.24	26,077,148.01	24,162,958.36	22,840,678.60	22,651,534.72	19,927,029.26	23,838,010.93	21,875,953.41
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010-8019		1,112,701.15	1,112,701.15	1,112,701.15	2,002,862.07	2,002,862.07	4,125,490.82	2,002,862.07	2,002,862.07
Property Taxes	8020-8079		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous Funds	8080-8099		0.00	166,851.06	333,702.12	222,468.08	222,468.08	222,468.08	222,468.08	222,468.08
Federal Revenue	8100-8299		(279,776.45)	0.00	14,212.62	472,723.69	143,213.33	296,688.95	109,650.91	146,000.00
Other State Revenue	8300-8599		1,557,582.47	191,134.06	291,300.61	376,521.72	444,113.66	2,302,933.23	374,472.27	920,075.09
Other Local Revenue	8600-8799		42,664.10	18,650.95	385,742.34	44,410.94	10,405.84	362,872.81	84,260.60	29,290.58
Interfund Transfers In	8900-8929		0.00	235,482.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			2,433,171.27	1,724,819.22	2,137,658.84	3,118,986.50	2,823,062.98	7,310,453.89	2,793,713.93	3,320,695.82
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		956,902.03	1,058,511.63	1,032,251.82	1,032,753.42	1,034,308.51	1,035,009.93	1,167,649.28	1,255,210.06
Classified Salaries	2000-2999		192,135.04	433,608.82	525,626.56	565,192.41	584,754.94	518,873.57	565,193.09	604,361.75
Employee Benefits	3000-3999		504,411.61	788,631.98	778,360.22	821,198.33	875,251.50	810,506.01	923,481.49	955,261.59
Books and Supplies	4000-4999		2,589.14	170,143.24	465,333.93	318,747.69	289,616.39	216,656.27	270,355.93	339,739.78
Services	5000-5999		205,501.63	628,431.55	636,339.40	332,448.46	2,675,270.16	797,961.91	893,043.96	915,971.71
Capital Outlay	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Outgo	7000-7499		0.00	0.00	452.86	1,258.17	51,336.28	452.86	905.73	4,737.08
Interfund Transfers Out	7600-7629		0.00	235,482.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			1,861,539.45	3,314,809.22	3,438,364.79	3,071,598.48	5,510,537.78	3,379,460.55	3,820,629.48	4,075,281.97
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	9200-9299	5,369,322.89	4,183,255.03	(215,429.05)	(38,065.28)	(214,929.70)	676,508.91	(913.32)	(1,182.86)	1,926.51
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Lease Receivable	9380									
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		5,369,322.89	4,183,255.03	(215,429.05)	(38,065.28)	(214,929.70)	676,508.91	(913.32)	(1,182.86)	1,926.51
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599	2,210,712.66	531,012.08	108,770.60	(16,491.47)	21,602.20	713,539.57	19,098.35	933,959.11	137,636.54
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		2,210,712.66	531,012.08	108,770.60	(16,491.47)	21,602.20	713,539.57	19,098.35	933,959.11	137,636.54
Nonoperating										
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL BALANCE SHEET ITEMS		3,158,610.23	3,652,242.95	(324,199.65)	(21,573.81)	(236,531.90)	(37,030.66)	(20,011.67)	(935,141.97)	(135,710.03)
E. NET INCREASE/DECREASE (B - C + D)			4,223,874.77	(1,914,189.65)	(1,322,279.76)	(189,143.88)	(2,724,505.46)	3,910,981.67	(1,962,057.52)	(890,296.18)
F. ENDING CASH (A + E)			26,077,148.01	24,162,958.36	22,840,678.60	22,651,534.72	19,927,029.26	23,838,010.93	21,875,953.41	20,985,657.23
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	JUNE								
A. BEGINNING CASH		20,985,657.23	22,644,306.42	21,770,791.33	20,670,479.97				
B. RECEIPTS									
LCFF Sources									
Principal Apportionment	8010-8019	4,348,031.05	2,225,402.30	2,225,402.30	4,348,031.05	2,122,628.75	0.00	30,744,538.00	30,744,538.00
Property Taxes	8020-8079	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous Funds	8080-8099	389,319.10	194,659.49	194,659.49	194,659.61	194,659.73	0.00	2,780,851.00	2,780,851.00
Federal Revenue	8100-8299	130,000.02	445,856.26	155,000.01	183,698.01	777,372.02	0.00	2,594,639.37	2,594,639.37
Other State Revenue	8300-8599	443,307.34	289,151.74	289,151.74	2,493,882.53	(635,725.17)	0.00	9,337,901.29	9,337,901.29
Other Local Revenue	8600-8799	418,536.57	41,960.01	106,019.99	561,025.39	143,013.06	0.00	2,248,853.18	2,248,853.20
Interfund Transfers In	8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	235,482.00	235,482.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS		5,729,194.08	3,197,029.80	2,970,233.53	7,781,296.59	2,601,948.39	0.00	47,942,264.84	47,942,264.86
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	1,255,210.06	1,255,210.06	1,255,210.06	1,255,212.78	0.00	0.00	13,593,439.64	13,593,439.64
Classified Salaries	2000-2999	604,361.75	604,361.75	604,361.75	604,361.75	302,182.22	0.00	6,709,375.40	6,709,375.38
Employee Benefits	3000-3999	955,261.59	955,261.59	955,261.59	955,261.59	477,629.72	0.00	10,755,778.81	10,755,778.78
Books and Supplies	4000-4999	339,739.78	339,739.78	339,739.78	339,739.78	1,052,771.41	0.00	4,484,912.90	4,484,912.88
Services	5000-5999	915,971.71	915,971.71	915,971.71	915,971.71	635,897.67	0.00	11,384,753.29	11,384,753.30
Capital Outlay	6000-6999	0.00	0.00	0.00	650,000.00	0.00	0.00	650,000.00	650,000.00
Other Outgo	7000-7499	0.00	0.00	0.00	0.00	0.00	0.00	59,142.98	59,143.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	235,482.00	235,482.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		4,070,544.89	4,070,544.89	4,070,544.89	4,720,547.61	2,468,481.02	0.00	47,872,885.02	47,872,884.98
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Accounts Receivable	9200-9299	0.00	0.00	0.00	0.00	0.00	0.00	4,391,170.24	
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	4,391,170.24	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599	0.00	0.00	0.00	0.00	(766,546.04)	0.00	1,682,580.94	
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	(766,546.04)	0.00	1,682,580.94	
Nonoperating									
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	766,546.04	0.00	2,708,589.30	
E. NET INCREASE/DECREASE (B - C + D)		1,658,649.19	(873,515.09)	(1,100,311.36)	3,060,748.98	900,013.41	0.00	2,777,969.12	69,379.88
F. ENDING CASH (A + E)		22,644,306.42	21,770,791.33	20,670,479.97	23,731,228.95				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								24,631,242.36	

Coverage Ratio Covenant	**2025-26 Second Interim**
Unrestricted Revenue	30,657,154
Restricted Revenue	17,576,107
Total Revenue	48,233,261
Unrestricted Expenses	30,185,003
Restricted Expenses	17,056,736
Total Expenses	47,241,739
Unrestricted Net Income	472,151
Add: Depreciation	650,000
Add: Rent Under the Lease	5,449,700
Net Income Available for Debt Service	6,571,851
Coverage Ratio Covenant	**1.21**
Coverage Ratio Covenant Requirement	1.20x
Meet Coverage Ratio Covenant Requirement	Yes

Days Cash on Hand	**2025-26 Second Interim**
Cash and Cash Equivalents	28,788,022
Accounts Receivable	814,804
Unrestricted Cash	29,602,826
Total Expenses	47,241,739
Less: Depreciation	(650,000)
Operating Expenses	46,591,739
Days Cash on Hand	232
Days Cash on Hand Requirement	45
Meet Days Cash on Hand Requirement	Yes

Fund Balance/Net Asset Covenant	**2025-26 Second Interim**
Total Net Asset Balance	28,502,108
Less: Restricted Net Asset Balance	(1,183,957)
Unrestricted Net Asset Balance	27,318,151
Unrestricted Operating Expenses	30,185,003
Fund Balance/ Net Asset	94.4%
Fund Balance/Net Asset Requirement	5.0%
Meet Fund Balance/Net Asset Requirement	Yes

Coverage Ratio Covenant	2026-27 Second Interim
Unrestricted Revenue	31,628,919
Restricted Revenue	16,313,346
Total Revenue	47,942,265
Unrestricted Expenses	30,912,571
Restricted Expenses	16,960,314
Total Expenses	47,872,885
Unrestricted Net Income	716,348
Add: Depreciation	650,000
Add: Rent Under the Lease	5,445,775
Net Income Available for Debt Service	6,812,123
Coverage Ratio Covenant	**1.25**
Coverage Ratio Covenant Requirement	1.20x
Meet Coverage Ratio Covenant Requirement	Yes

Days Cash on Hand	2026-27 Second Interim
Cash and Cash Equivalents	25,586,553
Accounts Receivable	-
Unrestricted Cash	25,586,553
Total Expenses	47,872,885
Less: Depreciation	(650,000)
Operating Expenses	47,222,885
Days Cash on Hand	198
Days Cash on Hand Requirement	45
Meet Days Cash on Hand Requirement	Yes

Fund Balance/Net Asset Covenant	2026-27 Second Interim
Total Net Asset Balance	28,571,489
Less: Restricted Net Asset Balance	(536,989)
Unrestricted Net Asset Balance	28,034,500
Unrestricted Operating Expenses	30,912,571
Fund Balance/ Net Asset	92.4%
Fund Balance/Net Asset Requirement	5.0%
Meet Fund Balance/Net Asset Requirement	Yes

Part I - General Administrative Share of Plant Services Costs

California's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services costs (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative offices. The calculation of the plant services costs attributed to general administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage occupied by general administration.

A. Salaries and Benefits - Other General Administration and Centralized Data Processing

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702) (Functions 7200-7700, goals 0000 and 9000)	1,694,715.00
2. Contracted general administrative positions not paid through payroll	
a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800.	
b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.	

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702) (Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000)	29,509,332.00

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6)	5.74%

Part II - Adjustments for Employment Separation Costs

When an employee separates from service, the local educational agency (LEA) may incur costs associated with the separation in addition to the employee's regular salary and benefits for the final pay period. These additional costs can be categorized as "normal" or "abnormal or mass" separation costs.

Normal separation costs include items such as pay for accumulated unused leave or routine severance pay authorized by governing board policy. Normal separation costs are not allowable as direct costs to federal programs, but are allowable as indirect costs. State programs may have similar restrictions. Where federal or state program guidelines required that the LEA charge an employee's normal separation costs to an unrestricted resource rather than to the restricted program in which the employee worked, the LEA may identify and enter these costs on Line A for inclusion in the indirect cost pool.

Abnormal or mass separation costs are those costs resulting from actions taken by an LEA to influence employees to terminate their employment earlier than they normally would have. Abnormal or mass separation costs include retirement incentives such as a Golden Handshake or severance packages negotiated to effect termination. Abnormal or mass separation costs may not be charged to federal programs as either direct costs or indirect costs. Where an LEA paid abnormal or mass separation costs on behalf of positions in general administrative functions included in the indirect cost pool, the LEA must identify and enter these costs on Line B for exclusion from the pool.

A. Normal Separation Costs (optional)

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. Retain supporting documentation.

B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero.	**Entry required**

Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	2,746,264.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	501,837.00

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only)	
(Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	293,031.94
6. Facilities Rents and Leases (portion relating to general administrative offices only)	
(Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	3,541,132.94
9. Carry-Forward Adjustment (Part IV, Line F)	0.00
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	3,541,132.94
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	21,678,044.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	4,811,084.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	3,822,810.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	377,730.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	529,128.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only)	
(Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600,	
resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only)	
(Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals	
except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices)	
(Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	4,812,054.06
12. Facilities Rents and Leases (all except portion relating to general administrative offices)	
(Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	5,453,200.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	41,484,050.06
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	8.54%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2027-28 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	8.54%

Part IV - Carry-forward Adjustment

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs, or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.

A. Indirect costs incurred in the current year (Part III, Line A8)	3,541,132.94
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	2,009,746.13
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (14.79%) times Part III, Line B19); zero if negative	0.00
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (14.79%) times Part III, Line B19) or (the highest rate used to recover costs from any program (14.79%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	0.00
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	0.00

Approved indirect cost rate:	14.79%
Highest rate used in any program:	14.79%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
62	2600	650,070.00	96,145.00	14.79%
62	3010	956,246.00	141,429.00	14.79%
62	3310	463,681.00	68,578.00	14.79%
62	4035	4,500.00	665.00	14.78%
62	4127	25,000.00	3,698.00	14.79%
62	4201	2,512.00	371.00	14.77%
62	4203	67,795.00	10,027.00	14.79%
62	6019	476,360.00	70,454.00	14.79%
62	6266	193,982.00	28,690.00	14.79%
62	6770	300,480.00	3,004.00	1.00%
62	7339	22,773.00	3,368.00	14.79%
62	7412	5,000.00	738.00	14.76%
62	7413	64,729.00	9,573.00	14.79%
62	7435	682,537.00	100,947.00	14.79%

Section I - Expenditures	Funds 01, 09, and 62 Goals	Functions	Objects	2025-26 Expenditures
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	47,241,739.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	3,467,039.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6700, 6910, 6920	650,000.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	325,288.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				975,288.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				42,799,412.00

Section II - Expenditures Per ADA	2025-26 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form AI, Column C, Line C9)*	2,177.40
B. Expenditures per ADA (Line I.E divided by Line II.A)	19,656.20

Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE Calculation) (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	38,976,848.46	18,347.66
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	38,976,848.46	18,347.66
B. Required effort (Line A.2 times 90%)	35,079,163.61	16,512.89
C. Current year expenditures (Line I.E and Line II.B)	42,799,412.00	19,656.20
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	

F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2027-28 may be reduced by the lower of the two percentages)	0.00%	0.00%
*Interim Periods - Annual ADA not available from Form AI. For your convenience, Projected Year Totals Estimated Funded ADA has been preloaded. Manual adjustment may be required to reflect estimated Annual ADA.		
SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	**Total Expenditures**	**Expenditures Per ADA**
Total adjustments to base expenditures	0.00	0.00

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01I GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
08I STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09I CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10I SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11I ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12I CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13I CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14I DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15I PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
16I FOREST RESERVE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17I SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18I SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19I FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20I SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21I BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
Fund Reconciliation								
25I CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30I STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35I COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40I SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49I CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51I BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52I DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53I TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56I DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57I FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61I CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62I CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					325,288.00	325,288.00		
Fund Reconciliation								
63I OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66I WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67I SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
Fund Reconciliation								
71I RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73I FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76I WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95I STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	0.00	0.00	0.00	0.00	325,288.00	325,288.00		

SACS Web System - SACS V14
2/12/2026 4:58:02 PM 19-64857-0125377

Second Interim
Actuals to Date 2025-26
Technical Review Checks
Phase - All
Display - All Technical Checks

Palmdale Aerospace Academy **Los Angeles County**

Following is a chart of the various types of technical review checks and related requirements:

F - Fatal (Data must be corrected; an explanation is not allowed)
W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

CHECKFUNCTION - (**Fatal**) - All FUNCTION codes must be valid. **Passed**

CHECKFUND - (**Fatal**) - All FUND codes must be valid. **Passed**

CHECKGOAL - (**Fatal**) - All GOAL codes must be valid. **Passed**

CHECKOBJECT - (**Fatal**) - All OBJECT codes must be valid. **Passed**

CHECKRESOURCE - (**Warning**) - All RESOURCE codes must be valid. **Passed**

CHK-FDXRS7690xOB8590 - (**Fatal**) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. **Passed**

CHK-FUNCTIONxOBJECT - (**Fatal**) - All FUNCTION and OBJECT account code combinations must be valid. **Passed**

CHK-FUND09-ACTIVITY - (**Fatal**) - There is no activity in Fund 09. **Passed**

CHK-FUNDxFUNCTION-A - (**Warning**) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. **Passed**

CHK-FUNDxFUNCTION-B - (**Fatal**) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. **Passed**

CHK-FUNDxGOAL - (**Warning**) - All FUND and GOAL account code combinations should be valid. **Passed**

CHK-FUNDxOBJECT - (**Fatal**) - All FUND and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxRESOURCE - (**Warning**) - All FUND and RESOURCE account code combinations should be valid. **Passed**

CHK-GOALxFUNCTION-A - (**Fatal**) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. **Passed**

CHK-GOALxFUNCTION-B - (**Fatal**) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). **Passed**

CHK-RES6500XOBJ8091 - (**Fatal**) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). **Passed**

CHK-RESOURCExOBJECTA - (**Warning**) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RESOURCExOBJECTB - (**Informational**) - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RS-LOCAL-DEFINED - (**Fatal**) - All locally defined resource codes must roll up to a CDE defined resource code. **Passed**

SPECIAL-ED-GOAL - (**Fatal**) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332. **Passed**

GENERAL LEDGER CHECKS

CONTRIB-RESTR-REV - (**Warning**) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. **Passed**

CONTRIB-UNREST-REV - (**Warning**) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. **Passed**

EPA-CONTRIB - (**Warning**) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). **Passed**

INTERFD-DIR-COST - (**Warning**) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. **Passed**

INTERFD-IN-OUT - (**Warning**) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). **Passed**

INTERFD-INDIRECT - (**Warning**) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. **Passed**

INTERFD-INDIRECT-FN - (**Warning**) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. **Passed**

INTRAFD-DIR-COST - (**Warning**) - Transfers of Direct Costs (Object 5710) must net to zero by fund. **Passed**

INTRAFD-INDIRECT - (**Warning**) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. **Passed**

INTRAFD-INDIRECT-FN - (**Warning**) - Transfers of Indirect Costs (Object 7310) must net to zero by function. **Passed**

LCFF-TRANSFER - (**Warning**) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. **Passed**

LOTTERY-CONTRIB - (**Warning**) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). **Passed**

EXPORT VALIDATION CHECKS

CHK-DEPENDENCY - (**Fatal**) - If data has changed that affect other forms, the affected forms must be opened and saved. **Passed**

CHK-EXTRACTED-DATA-SOURCE - (**Warning**) - All forms that extract data from a prior reporting period use the same source extraction submission **Passed**

VERSION-CHECK - (**Warning**) - All versions are current. **Passed**

SACS Web System - SACS V14
2/12/2026 4:56:49 PM 19-64857-0125377

Second Interim
Projected Totals 2025-26
Technical Review Checks
Phase - All
Display - All Technical Checks

Palmdale Aerospace Academy **Los Angeles County**

Following is a chart of the various types of technical review checks and related requirements:

F - Fatal (Data must be corrected; an explanation is not allowed)
W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

CHECKFUNCTION - (**Fatal**) - All FUNCTION codes must be valid. **Passed**

CHECKFUND - (**Fatal**) - All FUND codes must be valid. **Passed**

CHECKGOAL - (**Fatal**) - All GOAL codes must be valid. **Passed**

CHECKOBJECT - (**Fatal**) - All OBJECT codes must be valid. **Passed**

CHECKRESOURCE - (**Warning**) - All RESOURCE codes must be valid. **Passed**

CHK-FDXRS7690xOB8590 - (**Fatal**) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. **Passed**

CHK-FUNCTIONxOBJECT - (**Fatal**) - All FUNCTION and OBJECT account code combinations must be valid. **Passed**

CHK-FUND09-ACTIVITY - (**Fatal**) - There is no activity in Fund 09. **Passed**

CHK-FUNDxFUNCTION-A - (**Warning**) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. **Passed**

CHK-FUNDxFUNCTION-B - (**Fatal**) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. **Passed**

CHK-FUNDxGOAL - (**Warning**) - All FUND and GOAL account code combinations should be valid. **Passed**

CHK-FUNDxOBJECT - (**Fatal**) - All FUND and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxRESOURCE - (**Warning**) - All FUND and RESOURCE account code combinations should be valid. **Passed**

CHK-GOALxFUNCTION-A - (**Fatal**) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. **Passed**

CHK-GOALxFUNCTION-B - (**Fatal**) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). **Passed**

CHK-RES6500XOBJ8091 - (**Fatal**) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). **Passed**

CHK-RESOURCExOBJECTA - (**Warning**) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RESOURCExOBJECTB - (**Informational**) - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RS-LOCAL-DEFINED - (**Fatal**) - All locally defined resource codes must roll up to a CDE defined resource code. **Passed**

SPECIAL-ED-GOAL - (**Fatal**) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332. **Passed**

GENERAL LEDGER CHECKS

CEFB-POSITIVE - (**Fatal**) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. **Passed**

CONTRIB-RESTR-REV - (**Fatal**) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. **Passed**

CONTRIB-UNREST-REV - (**Fatal**) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. **Passed**

EFB-POSITIVE - (**Warning**) - All ending fund balances (Object 979Z) should be positive by resource, by fund. **Passed**

EPA-CONTRIB - (**Fatal**) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). **Passed**

EXCESS-ASSIGN-REU - (**Fatal**) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95). **Passed**

EXP-POSITIVE - (**Warning**) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. **Passed**

INTERFD-DIR-COST - (**Warning**) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. **Passed**

INTERFD-IN-OUT - (**Warning**) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). **Passed**

INTERFD-INDIRECT - (**Warning**) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. **Passed**

INTERFD-INDIRECT-FN - (**Warning**) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. **Passed**

INTRAFD-DIR-COST - (**Fatal**) - Transfers of Direct Costs (Object 5710) must net to zero by fund. **Passed**

INTRAFD-INDIRECT - (**Fatal**) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. **Passed**

INTRAFD-INDIRECT-FN - (**Fatal**) - Transfers of Indirect Costs (Object 7310) must net to zero by function. **Passed**

LCFF-TRANSFER - (**Warning**) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. **Passed**

LOTTERY-CONTRIB - (**Fatal**) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). **Passed**

OBJ-POSITIVE - (**Warning**) - All applicable objects should have a positive balance by resource, by fund. **Passed**

PASS-THRU-REV=EXP - (**Warning**) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource. **Passed**

REV-POSITIVE - (**Warning**) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. **Passed**

RS-NET-POSITION-ZERO - (**Fatal**) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95. **Passed**

SE-PASS-THRU-REVENUE - (**Warning**) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. **Passed**

UNASSIGNED-NEGATIVE - (**Fatal**) - Unassigned/Unapprorpriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95. **Passed**

UNR-NET-POSITION-NEG - (**Fatal**) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95. **Passed**

EXPORT VALIDATION CHECKS

CHK-DEPENDENCY - (**Fatal**) - If data has changed that affect other forms, the affected forms must be opened and saved. **Passed**

CHK-EXTRACTED-DATA-SOURCE - (**Warning**) - All forms that extract data from a prior reporting period use the same source extraction submission **Passed**

CHK-UNBALANCED-A - (**Warning**) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. **Passed**

CHK-UNBALANCED-B - (**Fatal**) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed. **Passed**

VERSION-CHECK - (**Warning**) - All versions are current. **Passed**