

Charter Number: \_\_\_\_\_ 2062 \_\_\_\_\_

To the chartering authority and the county superintendent of schools (or only to the county superintendent of schools if the county board of education is the chartering authority):

2025-26 CHARTER SCHOOL INTERIM REPORT: This report is hereby filed by the charter school pursuant to Education Code Section 47604.33(a).

Signed: \_\_\_\_\_

Date: 12/11/2025

Charter School Official  
(Original signature required)

Printed Name: Shalen Bishop

Title: Executive Director

For additional information on the interim report, please contact:

Charter School Contact:

Josh Valdivia

Name \_\_\_\_\_

Peak Prep Pleasant Valley/Dir. of Finance

Title \_\_\_\_\_

805-312-8844

Telephone \_\_\_\_\_

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E-mail Address \_\_\_\_\_

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)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	13,709,783.00	13,709,783.00	3,203,422.00	14,629,594.00	919,811.00	6.7%
2) Federal Revenue		8100-8299	257,298.00	257,298.00	63,205.00	425,823.00	168,525.00	65.5%
3) Other State Revenue		8300-8599	1,412,489.71	1,412,489.71	71,473.37	1,985,982.08	573,492.37	40.6%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			15,379,570.71	15,379,570.71	3,338,100.37	17,041,399.08		
<b>B. EXPENSES</b>								
1) Certificated Salaries		1000-1999	6,798,209.00	6,798,209.00	2,068,646.07	7,331,404.88	(533,195.88)	-7.8%
2) Classified Salaries		2000-2999	1,154,001.00	1,154,001.00	387,524.71	1,210,212.52	(56,211.52)	-4.9%
3) Employee Benefits		3000-3999	3,807,641.64	3,807,641.64	1,112,200.42	3,754,785.10	52,856.54	1.4%
4) Books and Supplies		4000-4999	2,046,190.17	2,046,190.17	940,114.58	2,220,428.61	(174,238.44)	-8.5%
5) Services and Other Operating Expenses		5000-5999	1,724,542.25	1,724,542.25	396,826.40	2,231,383.52	(506,841.27)	-29.4%
6) Depreciation and Amortization		6000-6999	2,300.00	2,300.00	190.40	574.40	1,725.60	75.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			15,532,884.06	15,532,884.06	4,905,502.58	16,748,789.03		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(153,313.35)	(153,313.35)	(1,567,402.21)	292,610.05		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
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		
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(153,313.35)	(153,313.35)	(1,567,402.21)	292,610.05		
<b>F. NET POSITION</b>								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	2,751,672.78	2,751,672.78		2,850,842.10	99,169.32	3.6%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,751,672.78	2,751,672.78		2,850,842.10		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			2,751,672.78	2,751,672.78		2,850,842.10		
2) Ending Net Position, June 30 (E + F1e)			2,598,359.43	2,598,359.43		3,143,452.15		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	2,598,359.43	2,598,359.43		3,143,452.15		
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	9,037,863.00	9,037,863.00	2,154,906.00	9,681,562.00	643,699.00	7.1%
Education Protection Account State Aid - Current Year		8012	190,000.00	190,000.00	40,324.00	197,600.00	7,600.00	4.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	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	4,481,920.00	4,481,920.00	1,008,192.00	4,750,432.00	268,512.00	6.0%
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%
<b>TOTAL, LCFF SOURCES</b>			<b>13,709,783.00</b>	<b>13,709,783.00</b>	<b>3,203,422.00</b>	<b>14,629,594.00</b>	<b>919,811.00</b>	<b>6.7%</b>
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	120,540.00	120,540.00	0.00	124,845.00	4,305.00	3.6%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
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	121,396.00	121,396.00	63,205.00	258,278.00	136,882.00	112.8%
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	15,362.00	15,362.00	0.00	32,700.00	17,338.00	112.9%
Title III, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
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	0.00	10,000.00	10,000.00	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	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>257,298.00</b>	<b>257,298.00</b>	<b>63,205.00</b>	<b>425,823.00</b>	<b>168,525.00</b>	<b>65.5%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311	838,669.50	838,669.50	0.00	901,806.88	63,137.38	7.5%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	23,804.37	23,804.37	0.00	24,380.20	575.83	2.4%
Lottery - Unrestricted and Instructional Materials		8560	259,350.00	259,350.00	0.00	268,736.00	9,386.00	3.6%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	0.00	0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
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	111,689.79	111,689.79	29,215.00	153,769.00	42,079.21	37.7%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	178,976.05	178,976.05	42,258.37	637,290.00	458,313.95	256.1%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>1,412,489.71</b>	<b>1,412,489.71</b>	<b>71,473.37</b>	<b>1,985,982.08</b>	<b>573,492.37</b>	<b>40.6%</b>

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)
<b>OTHER LOCAL REVENUE</b>								
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	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
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	0.00	0.00	0.00	0.00	0.00	0.0%
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			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			15,379,570.71	15,379,570.71	3,338,100.37	17,041,399.08		
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	4,471,253.00	4,471,253.00	1,318,954.87	4,764,999.50	(293,746.50)	-6.6%
Certificated Pupil Support Salaries		1200	845,083.00	845,083.00	232,494.97	900,018.61	(54,935.61)	-6.5%
Certificated Supervisors' and Administrators' Salaries		1300	497,042.00	497,042.00	347,472.46	1,182,861.55	(685,819.55)	-138.0%
Other Certificated Salaries		1900	984,831.00	984,831.00	169,723.77	483,525.22	501,305.78	50.9%
TOTAL, CERTIFICATED SALARIES			6,798,209.00	6,798,209.00	2,068,646.07	7,331,404.88	(533,195.88)	-7.8%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	70,076.00	70,076.00	7,661.09	40,217.45	29,858.55	42.6%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	315,431.00	315,431.00	120,697.86	336,651.86	(21,220.86)	-6.7%
Clerical, Technical and Office Salaries		2400	768,494.00	768,494.00	259,165.76	833,343.21	(64,849.21)	-8.4%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,154,001.00	1,154,001.00	387,524.71	1,210,212.52	(56,211.52)	-4.9%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	1,298,457.92	1,298,457.92	385,773.69	1,385,095.40	(86,637.48)	-6.7%
PERS		3201-3202	309,387.67	309,387.67	96,196.18	307,277.62	2,110.05	0.7%
OASDI/Medicare/Alternative		3301-3302	186,855.11	186,855.11	60,734.89	196,808.59	(9,953.48)	-5.3%
Health and Welfare Benefits		3401-3402	1,858,000.00	1,858,000.00	529,269.06	1,745,869.06	112,130.94	6.0%
Unemployment Insurance		3501-3502	43,610.00	43,610.00	1,096.13	5,380.13	38,229.87	87.7%

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)
Workers' Compensation		3601-3602	111,330.94	111,330.94	39,130.47	114,354.30	(3,023.36)	-2.7%
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	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>3,807,641.64</b>	<b>3,807,641.64</b>	<b>1,112,200.42</b>	<b>3,754,785.10</b>	<b>52,856.54</b>	<b>1.4%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	350,000.00	350,000.00	469,455.00	602,788.00	(252,788.00)	-72.2%
Books and Other Reference Materials		4200	6,300.00	6,300.00	12,839.31	40,517.31	(34,217.31)	-543.1%
Materials and Supplies		4300	1,058,832.06	1,058,832.06	396,785.12	1,142,636.47	(83,804.41)	-7.9%
Noncapitalized Equipment		4400	631,058.11	631,058.11	61,035.15	434,486.83	196,571.28	31.1%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>2,046,190.17</b>	<b>2,046,190.17</b>	<b>940,114.58</b>	<b>2,220,428.61</b>	<b>(174,238.44)</b>	<b>-8.5%</b>
<b>SERVICES AND OTHER OPERATING EXPENSES</b>								
Subagreements for Services		5100	625,376.30	625,376.30	71,909.35	1,059,267.72	(433,891.42)	-69.4%
Travel and Conferences		5200	64,000.00	64,000.00	18,887.78	63,999.78	.22	0.0%
Dues and Memberships		5300	18,000.00	18,000.00	7,489.48	10,156.48	7,843.52	43.6%
Insurance		5400-5450	76,000.00	76,000.00	21,432.32	63,598.32	12,401.68	16.3%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	35,200.00	35,200.00	0.00	35,200.00	0.00	0.0%
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	821,965.95	821,965.95	245,930.99	896,984.41	(75,018.46)	-9.1%
Communications		5900	84,000.00	84,000.00	31,176.48	102,176.81	(18,176.81)	-21.6%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>1,724,542.25</b>	<b>1,724,542.25</b>	<b>396,826.40</b>	<b>2,231,383.52</b>	<b>(506,841.27)</b>	<b>-29.4%</b>
<b>DEPRECIATION AND AMORTIZATION</b>								
Depreciation Expense		6900	2,300.00	2,300.00	190.40	574.40	1,725.60	75.0%
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%
<b>TOTAL, DEPRECIATION AND AMORTIZATION</b>			<b>2,300.00</b>	<b>2,300.00</b>	<b>190.40</b>	<b>574.40</b>	<b>1,725.60</b>	<b>75.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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	0.00	0.00	0.00	0.00	0.00	0.0%
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
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%

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TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			15,532,884.06	15,532,884.06	4,905,502.58	16,748,789.03		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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%
<b>USES</b>								
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%
<b>CONTRIBUTIONS</b>								
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			0.00	0.00	0.00	0.00		
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2025-26 Projected Totals
	Total, Restricted Net Position	0.00

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)
<b>C. CHARTER SCHOOL ADA</b>						
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.						
<b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>						
<b>1. Total Charter School Regular ADA</b>					0.00	
<b>2. Charter School County Program Alternative Education ADA</b>						
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	
<b>d. Total, Charter School County Program Alternative Education ADA</b> <b>(Sum of Lines C2a through C2c)</b>	0.00	0.00	0.00	0.00	0.00	0.0%
<b>3. Charter School Funded County Program ADA</b>						
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	
<b>f. Total, Charter School Funded County Program ADA</b> <b>(Sum of Lines C3a through C3e)</b>	0.00	0.00	0.00	0.00	0.00	0.0%
<b>4. TOTAL CHARTER SCHOOL ADA</b> <b>(Sum of Lines C1, C2d, and C3f)</b>	0.00	0.00	0.00	0.00	0.00	0.0%
<b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>						
<b>5. Total Charter School Regular ADA</b>	950.00	950.00	988.00	988.00	38.00	4.0%
<b>6. Charter School County Program Alternative Education ADA</b>						
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	
<b>d. Total, Charter School County Program Alternative Education ADA</b> <b>(Sum of Lines C6a through C6c)</b>	0.00	0.00	0.00	0.00	0.00	0.0%
<b>7. Charter School Funded County Program ADA</b>						
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	
<b>f. Total, Charter School Funded County Program ADA</b>						

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)	950.00	950.00	988.00	988.00	38.00	4.0%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	950.00	950.00	988.00	988.00	38.00	4.0%

**First Interim**  
**Special Education Maintenance of Effort**  
**2025-26 Projected Expenditures vs. Actual Comparison Year**  
**2025-26 Projected Expenditures by LEA (LP-I)**

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
<b>UNDUPLICATED PUPIL COUNT</b>									119.00
<b>TOTAL PROJECTED EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	947,350.00		947,350.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	339,399.79		339,399.79
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	196,047.01		196,047.01
6000-6999	Capital Outlay (except objects 6600, 6700, 6910, & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	1,482,796.80	0.00	1,482,796.80
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	1,482,796.80	0.00	1,482,796.80
<b>STATE AND LOCAL PROJECTED EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	947,350.00		947,350.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	339,399.79		339,399.79
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	71,202.01		71,202.01
6000-6999	Capital Outlay (except objects 6600, 6700, 6910, & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	1,357,951.80	0.00	1,357,951.80
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	1,357,951.80	0.00	1,357,951.80

**First Interim**  
**Special Education Maintenance of Effort**  
**2025-26 Projected Expenditures vs. Actual Comparison Year**  
**2025-26 Projected Expenditures by LEA (LP-I)**

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								0.00
	TOTAL COSTS								1,357,951.80
<b>LOCAL PROJECTED EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910, & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (From State and Local Projected Expenditures section)								0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)								456,144.92
	TOTAL COSTS								456,144.92

\* Attach an additional sheet with explanations of any amounts in the Adjustments column.

**First Interim**  
**Special Education Maintenance of Effort**  
**2025-26 Projected Expenditures vs. Actual Comparison Year**  
**2024-25 Actual Expenditures by LEA (LA-I)**

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
<b>UNDUPLICATED PUPIL COUNT</b>									119.00
<b>TOTAL ACTUAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	566,154.98		566,154.98
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	112,148.40		112,148.40
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	14,647.92		14,647.92
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	279,160.12		279,160.12
6000-6999	Capital Outlay (except objects 6600, 6700, 6910, & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	972,111.42	0.00	972,111.42
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	0.00							0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	972,111.42	0.00	972,111.42
<b>FEDERAL ACTUAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)</b>									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	152,363.01		152,363.01
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	32,324.84		32,324.84
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	71.62		71.62
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	5,714.25		5,714.25
6000-6999	Capital Outlay (except objects 6600, 6700, 6910, & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	190,473.72	0.00	190,473.72
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	190,473.72	0.00	190,473.72

**First Interim**  
**Special Education Maintenance of Effort**  
**2025-26 Projected Expenditures vs. Actual Comparison Year**  
**2024-25 Actual Expenditures by LEA (LA-I)**

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								0.00
	TOTAL COSTS								190,473.72
<b>STATE AND LOCAL ACTUAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	413,791.97		413,791.97
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	79,823.56		79,823.56
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	14,576.30		14,576.30
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	273,445.87		273,445.87
6000-6999	Capital Outlay (except objects 6600, 6700, 6910, & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	781,637.70	0.00	781,637.70
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	0.00							0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	781,637.70	0.00	781,637.70
8980	Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section)								0.00
	TOTAL COSTS								781,637.70
<b>LOCAL ACTUAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910, & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

**First Interim**  
**Special Education Maintenance of Effort**  
**2025-26 Projected Expenditures vs. Actual Comparison Year**  
**2024-25 Actual Expenditures by LEA (LA-I)**

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section)								0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)								63,373.70
	TOTAL COSTS								63,373.70

\* Attach an additional sheet with explanations of any amounts in the Adjustments column.



First Interim  
Special Education Maintenance of Effort  
2025-26 Projected Expenditures vs. Actual Comparison Year  
LEA Maintenance of Effort Calculation (LMC-I)

**SELPA:** (??) Please select the SELPA for which the MOE report is being done before proceeding: Open Form SEAS from the Forms/Supplementals menu, and enter the 2 character code of the applicable SELPA from the displayed list.

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Up to 50% of the increase in IDEA Part B Section 611 funding in current year compared with prior year may be used to reduce the required level of state and local expenditures. This option is available only if the LEA used or will use the freed up funds for activities authorized under the Elementary and Secondary Education Act (ESEA) of 1965. Also, the amount of Part B funds used for early intervening services (34 CFR 300.226(a)) will count toward the maximum amount by which the LEA may reduce its MOE requirement under this exception [P.L. 108-446].

	State and Local	Local Only
Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)	_____	_____
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)	_____	_____
Increase in funding (if difference is positive)	0.00	
Maximum available for MOE reduction (50% of increase in funding)	0.00 (a)	
Current year funding (IDEA Section 619 - Resource 3315)	_____	
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310 and 3315)	0.00 (b)	

**If (b) is greater than (a).**

Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS) (c)  
\_\_\_\_\_

Available for MOE reduction. (line (a) minus line (c), zero if negative) (d)  
0.00

Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction). \_\_\_\_\_ \_\_\_\_\_

**If (b) is less than (a).**

Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement). (e)  
\_\_\_\_\_ \_\_\_\_\_ \_\_\_\_\_

Available to set aside for EIS (line (b) minus line (e), zero if negative) (f)  
0.00

Note: If your LEA exercises the authority under 34 CFR 300.205(a) to reduce the MOE requirement, the LEA must provide the ESEA programs, SACS Only Account Code, Local Account Code, and description of the activities paid with the freed up funds:

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SELPA: (??) Please select the SELPA for which the MOE report is being done before proceeding: Open Form SEAS from the Forms/Supplementals menu, and enter the 2 character code of the applicable SELPA from the displayed list.


**SECTION 3**

	Column A	Column B	Column C
	Projected Exps. (LP-I Worksheet)	Actual Expenditures Comparison Year	Difference
	FY 2025-26	FY 2024-25	(A - B)
1,482,796.80	1,482,796.80		
124,845.00	124,845.00		
1,357,951.80	1,357,951.80	781,637.70	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		781,637.70	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	1,357,951.80	781,637.70	576,314.10

**A. COMBINED STATE AND LOCAL EXPENDITURES METHOD**

Test 1 Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on state and local expenditures.

- a. Total special education expenditures
- b. Less: Expenditures paid from federal sources
- c. Expenditures paid from state and local sources
- Add/Less: Adjustments and/or PCRA required for MOE calculation
- Comparison year's expenditures, adjusted for MOE calculation

Less: Exempt reduction(s) from SECTION 1  
Less: 50% reduction from SECTION 2

Net expenditures paid from state and local sources

If the difference in Column C for the Section 3. Test 1 is positive or zero, the MOE eligibility requirement is met based on the combination of state and local expenditures.

	Projected Exps.	Comparison Year	Difference
	FY 2025-26	FY 2021-22	Difference

Test 2 Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on the per capita local expenditures.

**First Interim**  
**Special Education Maintenance of Effort**  
**2025-26 Projected Expenditures vs. Actual Comparison Year**  
**LEA Maintenance of Effort Calculation (LMC-I)**

**SELPA:** (??) Please select the SELPA for which the MOE report is being done before proceeding: Open Form SEAS from the Forms/Supplementals menu, and enter the 2 character code of the applicable SELPA from the displayed list.

a. Total special education expenditures	1,482,796.80		
b. Less: Expenditures paid from federal sources	124,845.00		
c. Expenditures paid from state and local sources	1,357,951.80	316,800.35	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		316,800.35	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	1,357,951.80	316,800.35	
d. Special education unduplicated pupil count	119.00	37.00	
e. Per capita state and local expenditures (Test2c/Test2d)	11,411.36	8,562.17	2,849.19

If the difference in Column C for the Section 3.Test 2 is positive or zero, the MOE eligibility requirement is met based on the per capita state and local expenditures.

**B. LOCAL EXPENDITURES ONLY METHOD**

	Projected Exps.	Comparison Year	
	FY 2025-26	FY 2021-22	Difference
Test 3 Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on local expenditures only.			
a. Expenditures paid from local sources	456,144.92	72,712.97	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		72,712.97	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	456,144.92	72,712.97	383,431.95

If the difference in Column C for the Section 3.Test 3 is positive or zero, the MOE eligibility requirement is met based on the local expenditures.

	Projected Exps.	Comparison Year	
	FY 2025-26	FY 2021-22	Difference

First Interim  
Special Education Maintenance of Effort  
2025-26 Projected Expenditures vs. Actual Comparison Year  
LEA Maintenance of Effort Calculation (LMC-I)

SELPA: (??) Please select the SELPA for which the MOE report is being done before proceeding: Open Form SEAS from the Forms/Supplementals menu, and enter the 2 character code of the applicable SELPA from the displayed list.

Test 4	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s.actual method based on the per capita local expenditures only.			
	a. Expenditures paid from local sources	456,144.92	72,712.97	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		<u>72,712.97</u>	
	Less: Exempt reduction(s) from SECTION 1		<u>0.00</u>	
	Less: 50% reduction from SECTION 2		<u>0.00</u>	
	Net expenditures paid from local sources	<u>456,144.92</u>	<u>72,712.97</u>	
	b. Special education unduplicated pupil count	<u>119.00</u>	<u>37.00</u>	
	c. Per capita local expenditures (Test4a/Test4b)	<u>3,833.15</u>	<u>1,965.22</u>	<u>1,867.94</u>

If the difference in Column C for the Section 3.Test 4 is positive or zero, the MOE eligibility requirement is met based on the per capita local expenditures only.

Jim Surmeian

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Contact Name

Telephone Number

Charter Impact

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Title

E-mail Address

First Interim  
Actuals to Date 2025-26  
**Technical Review Checks**  
Phase - All  
Display - Exceptions Only

**Peak Prep Pleasant Valley**

**Ventura 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)

First Interim  
Board Approved Operating Budget 2025-26

**Technical Review Checks**

Phase - All

Display - Exceptions Only

**Peak Prep Pleasant Valley**

**Ventura 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)

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**O** - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

First Interim  
Original Budget 2025-26  
**Technical Review Checks**  
Phase - All  
Display - Exceptions Only

**Peak Prep Pleasant Valley**

**Ventura 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)

First Interim  
Projected Totals 2025-26  
**Technical Review Checks**  
Phase - All  
Display - Exceptions Only

**Peak Prep Pleasant Valley**

**Ventura 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)

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**EXPORT VALIDATION CHECKS**

**CHK-UNBALANCED-A - (Warning)** - Unbalanced and/or incomplete data exists in the following form(s) that should be corrected before an official export is completed. Please view the form(s) on screen and clear any "Unbalanced" or similar messages displayed in red. Note that forms GANN, SEMA, SEMB, and SEMAI request contact information.

**Exception**

**FORM**

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Form SEMAI

Explanation: Form SEAS does not accept valid SELPA code similar to prior submissions.

# FY25-26 Peak Prep Forecast

## Multi-Year Forecast

Revised 11/14/25

	2024-25	2025-26	2026-27	2027-28	2028-29
	Prior Year	Forecast	Forecast	Forecast	Forecast
<b>Assumptions</b>					
State COLA	n/a	2.30%	1.50%	1.50%	1.50%
Other Revenue COLA	n/a	n/a	0.00%	0.00%	0.00%
Expense COLA	n/a	2.52%	3.66%	3.66%	3.66%
Enrollment		1,040.00	1,190.00	1,340.00	1,490.00
Average Daily Attendance	806.48	988.00	1,130.50	1,273.00	1,415.50
<b>Revenues</b>					
<b>State Aid - Revenue Limit</b>					
8011 LCFF State Aid	\$ 7,355,493	\$ 9,681,562	\$ 11,224,337	\$ 12,840,643	\$ 14,514,450
8012 Education Protection Account	161,296	197,600	226,100	254,600	283,100
8019 State Aid - Prior Year	-	-	-	-	-
8096 In Lieu of Property Taxes	3,877,661	4,750,432	5,435,591	6,120,749	6,805,908
	<u>11,394,450</u>	<u>14,629,594</u>	<u>16,886,028</u>	<u>19,215,992</u>	<u>21,603,458</u>
<b>Federal Revenue</b>					
8181 Special Education - Entitlement	190,474	124,845	150,800	169,808	167,681
8182 Special Education - Discretionary	-	-	-	-	-
8220 Federal Child Nutrition	-	-	-	-	-
8290 Title I, Part A - Basic Low Income	122,604	258,278	295,530	332,781	370,033
8291 Title II, Part A - Teacher Quality	15,659	32,700	37,416	42,133	46,849
8293 Title III - Limited English	-	-	-	-	-
8294 Title IV, Resource 4127	-	10,000	10,000	10,000	10,000
8295 Charter Facility Incentive Grant	-	-	-	-	-
8296 Other Federal Revenue	29,382	-	-	-	-
8299 Prior Year Federal Revenue	85	-	-	-	-
	<u>358,203</u>	<u>425,823</u>	<u>493,746</u>	<u>554,722</u>	<u>594,563</u>
<b>Other State Revenue</b>					
8311 State Special Education	739,968	901,807	1,047,353	1,197,063	1,351,029
8520 Child Nutrition	-	-	-	-	-
8545 School Facilities (SB740)	-	-	-	-	-
8550 Mandated Cost	13,456	24,380	29,518	34,080	38,772
8560 State Lottery	228,718	268,736	307,496	346,256	385,016
8598 Prior Year Revenue	2,899	-	-	-	-
8599 Other State Revenue	299,348	791,059	451,367	258,999	262,987
	<u>1,284,389</u>	<u>1,985,982</u>	<u>1,835,734</u>	<u>1,836,399</u>	<u>2,037,804</u>
<b>Other Local Revenue</b>					
8634 Food Service Sales	-	-	-	-	-
8650 Lease and Rental Income	-	-	-	-	-
8660 Interest Revenue	-	-	-	-	-
8689 Other Fees and Contracts	32,691	-	-	-	-
8690 Other Local Revenue	-	-	-	-	-
8698 ASB Fundraising	-	-	-	-	-
8699 School Fundraising	-	-	-	-	-
	<u>32,691</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Revenue</b>	<b>\$ 13,069,734</b>	<b>\$ 17,041,399</b>	<b>\$ 19,215,508</b>	<b>\$ 21,607,113</b>	<b>\$ 24,235,825</b>

# FY25-26 Peak Prep Forecast

## Multi-Year Forecast

Revised 11/14/25

	2024-25	2025-26	2026-27	2027-28	2028-29
	Prior Year	Forecast	Forecast	Forecast	Forecast
<b>Expenses</b>					
<b>Certificated Salaries</b>					
1100 Teachers' Salaries	3,181,852	4,175,285	4,386,482	4,818,936	5,305,325
1170 Teachers' Substitute Hours	-	-	-	-	-
1175 Teachers' Extra Duty/Stipends	490,298	589,715	600,076	581,232	585,005
1200 Pupil Support Salaries	429,345	900,019	995,337	1,027,601	1,056,021
1300 Administrators' Salaries	490,103	1,182,862	1,429,774	1,462,944	1,496,147
1900 Other Certificated Salaries	832,030	483,525	446,647	457,303	468,053
	<u>5,423,629</u>	<u>7,331,405</u>	<u>7,858,316</u>	<u>8,348,015</u>	<u>8,910,551</u>
<b>Classified Salaries</b>					
2100 Instructional Salaries	34,251	40,217	46,994	49,341	50,514
2200 Support Salaries	20,999	-	-	-	-
2300 Classified Administrators' Salaries	174,590	336,652	429,397	439,636	449,876
2400 Clerical and Office Staff Salaries	545,214	833,343	1,053,918	1,232,224	1,411,764
2900 Other Classified Salaries	-	-	-	-	-
	<u>775,053</u>	<u>1,210,213</u>	<u>1,530,309</u>	<u>1,721,201</u>	<u>1,912,154</u>
<b>Benefits</b>					
3101 STRS	965,992	1,385,095	1,500,938	1,594,471	1,701,915
3202 PERS	174,490	307,278	404,002	463,003	499,072
3301 OASDI	51,839	74,289	94,879	106,714	118,554
3311 Medicare	89,136	122,519	136,135	146,004	156,929
3401 Health and Welfare	1,140,598	1,745,869	1,920,456	2,112,502	2,323,752
3501 State Unemployment	8,348	5,380	5,670	5,933	6,300
3601 Workers' Compensation	93,619	114,354	117,358	125,865	135,284
3901 Other Benefits	-	-	-	-	-
	<u>2,524,023</u>	<u>3,754,785</u>	<u>4,179,438</u>	<u>4,554,491</u>	<u>4,941,806</u>
<b>Books and Supplies</b>					
4100 Textbooks and Core Curricula	407,596	602,788	714,973	834,562	961,947
4200 Books and Other Materials	5,971	40,517	48,058	56,096	64,659
4302 School Supplies	210,442	499,257	592,174	691,223	796,730
4305 Software	668,215	609,385	722,798	843,696	1,032,475
4310 Office Expense	6,934	8,494	10,075	11,760	13,555
4311 Business Meals	11,770	25,500	30,246	35,305	40,694
4312 School Fundraising	-	-	-	-	-
4400 Noncapitalized Equipment	668,692	434,487	407,549	515,036	695,371
4700 Food Services	-	-	-	-	-
	<u>1,979,621</u>	<u>2,220,429</u>	<u>2,525,872</u>	<u>2,987,678</u>	<u>3,605,430</u>

# FY25-26 Peak Prep Forecast

## Multi-Year Forecast

Revised 11/14/25

	2024-25	2025-26	2026-27	2027-28	2028-29
	Prior Year	Forecast	Forecast	Forecast	Forecast
<b>Subagreement Services</b>					
5101 Nursing	-	-	-	-	-
5102 Special Education	275,280	390,097	462,698	540,090	622,528
5103 Substitute Teacher	-	-	-	-	-
5104 Transportation	-	-	-	-	-
5105 Security	-	-	-	-	-
5106 Other Educational Consultants	289,612	552,729	655,597	765,255	882,061
5107 Instructional Services	166,042	116,442	138,113	161,214	185,822
	<u>730,934</u>	<u>1,059,268</u>	<u>1,256,408</u>	<u>1,466,559</u>	<u>1,690,411</u>
<b>Operations and Housekeeping</b>					
5201 Auto and Travel	67,377	64,000	75,911	88,608	102,133
5300 Dues & Memberships	11,800	10,156	12,047	14,062	16,208
5400 Insurance	75,868	63,598	75,435	88,052	101,492
5501 Utilities	-	-	-	-	-
5502 Janitorial Services	-	-	-	-	-
5516 Miscellaneous Expense	-	-	-	-	-
5531 ASB Fundraising Expense	-	-	-	-	-
5900 Communications	57,572	73,970	87,737	102,412	118,044
5901 Postage and Shipping	43,558	28,206	33,456	39,052	45,013
	<u>256,175</u>	<u>239,931</u>	<u>284,585</u>	<u>332,186</u>	<u>382,890</u>
<b>Facilities, Repairs and Other Leases</b>					
5601 Rent	29,827	32,000	32,000	32,000	32,000
5602 Additional Rent	2,608	3,200	3,796	4,430	5,107
5603 Equipment Leases	-	-	-	-	-
5604 Other Leases	-	-	-	-	-
5605 Real/Personal Property Taxes	-	-	-	-	-
5610 Repairs and Maintenance	-	-	-	-	-
	<u>32,435</u>	<u>35,200</u>	<u>35,796</u>	<u>36,430</u>	<u>37,107</u>
<b>Professional/Consulting Services</b>					
5801 IT	119,315	-	-	-	-
5802 Audit & Taxes	27,049	33,099	34,311	35,567	36,868
5803 Legal	32,965	50,357	52,200	54,110	56,090
5804 Professional Development	110,604	146,330	153,563	179,249	206,609
5805 General Consulting	39,790	84,975	100,789	117,648	135,605
5806 Special Activities/Field Trips	21,378	47,809	56,707	66,192	76,295
5807 Bank Charges	590	533	633	738	851
5808 Printing	-	-	-	-	-
5809 Other taxes and fees	27,260	20,707	24,561	28,670	33,046
5810 Payroll Service Fee	14,658	17,325	20,549	23,987	27,648
5811 Management Fee	282,920	266,103	315,628	368,421	424,656
5812 District Oversight Fee	114,168	146,296	168,860	192,160	216,035
5813 County Fees	-	-	-	-	-
5814 SPED Encroachment	-	10,267	11,982	13,669	15,187
5815 Public Relations/Recruitment	85,505	73,183	75,862	78,638	81,517
	<u>876,202</u>	<u>896,984</u>	<u>1,015,644</u>	<u>1,159,047</u>	<u>1,310,406</u>

# FY25-26 Peak Prep Forecast

## Multi-Year Forecast

Revised 11/14/25

	2024-25	2025-26	2026-27	2027-28	2028-29
	Prior Year	Forecast	Forecast	Forecast	Forecast
<b>Depreciation</b>					
6900 Depreciation Expense	571	574	595	617	640
	<u>571</u>	<u>574</u>	<u>595</u>	<u>617</u>	<u>640</u>
<b>Interest</b>					
7438 Interest Expense	441	-	-	-	-
	<u>441</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Expenses</b>	<b>\$ 12,599,083</b>	<b>\$ 16,748,789</b>	<b>\$ 18,686,962</b>	<b>\$ 20,606,225</b>	<b>\$ 22,791,394</b>
<b>Surplus (Deficit)</b>	<b>\$ 470,652</b>	<b>\$ 292,610</b>	<b>\$ 528,546</b>	<b>\$ 1,000,888</b>	<b>\$ 1,444,431</b>
Fund Balance, Beginning of Year	\$ 2,401,894	\$ 2,850,842	\$ 3,143,452	\$ 3,671,998	\$ 4,672,886
Fund Balance, End of Year	<u>\$ 2,872,546</u>	<u>\$ 3,143,452</u>	<u>\$ 3,671,998</u>	<u>\$ 4,672,886</u>	<u>\$ 6,117,316</u>
	22.8%	18.8%	19.7%	22.7%	26.8%
<b>Cash Flow Adjustments</b>					
Surplus (Deficit)	470,652	292,610	528,546	1,000,888	1,444,431
Cash Flows From Operating Activities					
Depreciation/Amortization	571	574	595	617	640
Public Funding Receivables	(2,434,103)	(545,838)	(12,108)	(272,089)	(276,414)
Grants and Contributions Rec.	824,726	9,146	-	-	-
Due To/From Related Parties	-	-	-	-	-
Prepaid Expenses	(60,412)	(62,856)	-	-	-
Other Assets	-	-	-	-	-
Accounts Payable	413,444	(349,460)	(29,849)	2,569	2,415
Accrued Expenses	336,154	7,369	-	-	-
Other Liabilities	-	-	-	-	-
Deferred Revenue	240,978	(52,805)	(23,551)	(23,551)	-
Cash Flows From Investing Activities					
Purchases of Prop. And Equip.	-	-	-	-	-
Notes Receivable	-	-	-	-	-
Cash Flows From Financing Activities					
Proceeds from Factoring	-	-	-	-	-
Payments on Factoring	-	-	-	-	-
Proceeds(Payments) on Debt	-	-	-	-	-
<b>Total Change in Cash</b>	<b>(207,990)</b>	<b>(701,261)</b>	<b>463,634</b>	<b>708,434</b>	<b>1,171,071</b>
Cash, Beginning of Year	1,772,674	1,564,683	863,422	1,327,056	2,035,490
<b>Cash, End of Year</b>	<b>\$ 1,564,684</b>	<b>\$ 863,422</b>	<b>\$ 1,327,056</b>	<b>\$ 2,035,490</b>	<b>\$ 3,206,561</b>

2025-26 Cash Flow Projections

Peak Prep

OBJECT	Beginning Balance	July Actuals	August Actuals	September Actuals	October Actuals	November Actuals	December Estimated	January Estimated
<b>Beginning Cash Balance</b>		<b>1,564,683.30</b>	<b>230,309.55</b>	<b>1,538,167.12</b>	<b>540,312.90</b>	<b>1,096,162.40</b>	<b>796,942.64</b>	<b>798,047.56</b>
<b>RECEIPTS</b>								
LCFF Sources								
LCFF Principal Apportionment 8010-8019		384,804.00	384,804.00	692,649.00	692,649.00	692,649.00	692,649.00	692,649.00
Education Protection Account 8010-8019			-	-	40,324.00	-	49,400.00	-
Property Taxes 8020-8079			-	-	1,008,192.00	310,212.85	310,212.85	310,212.85
Miscellaneous Funds 8080-8099			4.00	(4.00)	-	-	-	-
Federal Revenue 8100-8299			-	-	63,205.00	-	218,233.50	-
State Revenue			3,422.00	37,010.08	31,041.29	72,030.84	96,411.04	308,581.23
Local Revenue								
Interfund Transfers In 8910-8929								
All Other Financing Sources 8930-8979								
<b>TOTAL REVENUES</b>		<b>384,804.00</b>	<b>388,230.00</b>	<b>729,655.08</b>	<b>1,835,411.29</b>	<b>1,074,892.70</b>	<b>1,366,906.39</b>	<b>1,311,443.09</b>
<b>DISBURSEMENTS</b>								
Certificated Salaries 1000-1999		193,161.19	614,333.94	623,344.51	637,806.43	657,844.85	657,844.85	657,844.85
Classified Salaries 2000-2999		97,610.03	93,139.56	97,017.29	99,757.83	102,835.98	102,835.98	102,835.98
Employee Benefits 3000-3999		193,760.28	275,523.28	312,103.61	330,813.25	335,680.33	335,680.33	336,751.33
Books & Supplies 4000-4999		119,954.89	495,686.44	160,492.07	163,981.18	97,399.13	95,133.71	98,260.34
Services 5000-5999		67,385.63	87,989.48	67,512.34	173,938.95	180,352.17	174,306.60	169,931.74
Capital Outlay 6000-6599		47.60	47.60	47.60	47.60	48.00	48.00	48.00
Other Outgo 7100-7299								
Debt Service 7400-7499								
Interfund Transfers Out 7600-7629								
All Other Financing Uses 7630-7699								
<b>TOTAL DISBURSEMENTS</b>		<b>671,919.62</b>	<b>1,566,720.30</b>	<b>1,260,517.42</b>	<b>1,406,345.24</b>	<b>1,374,160.46</b>	<b>1,365,849.48</b>	<b>1,365,672.24</b>
<b>BALANCE SHEET ITEMS</b>								
<b>Assets and Deferred Outflows</b>								
Cash Not in Treasury 9200								
Accounts Receivable 9200		(297,116.19)	2,115,271.97	(307,845.00)	70,910.00	-	-	-
Prepaid Expenditures 9330		(43,679.86)	115,886.93	(144,940.85)	9,877.96	-	-	-
Capital Assets 94XX		47.60	47.60	47.60	47.60	48.00	48.00	48.00
Other Current Assets								
<b>SUBTOTAL</b>	-	<b>(340,748.45)</b>	<b>2,231,206.50</b>	<b>(452,738.25)</b>	<b>80,835.56</b>	<b>48.00</b>	<b>48.00</b>	<b>48.00</b>
<b>Liabilities and Deferred Inflows</b>								
Accounts Payable 9500		706,509.68	(247,453.37)	(11,646.45)	(56,990.18)	-	-	-
Current Loans 9640								
Unearned Revenue 9650		-	(7,688.00)	25,900.08	11,042.29	-	-	-
Other Liabilities 9650								
<b>SUBTOTAL</b>	-	<b>706,509.68</b>	<b>(255,141.37)</b>	<b>14,253.63</b>	<b>(45,947.89)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL BALANCE SHEET ITEMS</b>		<b>(1,047,258.13)</b>	<b>2,486,347.87</b>	<b>(466,991.88)</b>	<b>126,783.45</b>	<b>48.00</b>	<b>48.00</b>	<b>48.00</b>
<b>NET INCREASE/DECREASE</b>		<b>(1,334,373.75)</b>	<b>1,307,857.57</b>	<b>(997,854.22)</b>	<b>555,849.50</b>	<b>(299,219.76)</b>	<b>1,104.92</b>	<b>(54,181.16)</b>
<b>ENDING CASH BALANCE</b>		<b>230,309.55</b>	<b>1,538,167.12</b>	<b>540,312.90</b>	<b>1,096,162.40</b>	<b>796,942.64</b>	<b>798,047.56</b>	<b>743,866.40</b>

2025-26 Cash Flow Projections

Peak Prep

OBJECT	February Estimated	March Estimated	April Estimated	May Estimated	June Estimated	Estimated Accrual	Total
<b>Beginning Cash Balance</b>	<b>743,866.40</b>	<b>463,860.84</b>	<b>893,632.19</b>	<b>1,189,194.90</b>	<b>1,105,893.25</b>		<b>1,564,683.30</b>
<b>RECEIPTS</b>							
LCFF Sources							
LCFF Principal Apportionment 8010-8019	692,649.00	951,212.00	951,212.00	951,212.00	951,212.00	951,212.00	9,681,562.00
Education Protection Account 8010-8019	-	49,400.00	-	-	49,400.00	9,076.00	197,600.00
Property Taxes 8020-8079	310,212.85	833,796.19	416,898.10	416,898.10	416,898.10	416,898.10	4,750,432.00
Miscellaneous Funds 8080-8099	-	-	-	-	-	-	-
Federal Revenue 8100-8299	-	-	-	-	-	144,384.50	425,823.00
State Revenue	72,030.84	133,140.34	369,690.73	133,140.34	133,140.34	596,342.99	1,985,982.08
Local Revenue							-
Interfund Transfers In 8910-8929							-
All Other Financing Sources 8930-8979							-
<b>TOTAL REVENUES</b>	<b>1,074,892.70</b>	<b>1,967,548.54</b>	<b>1,737,800.83</b>	<b>1,501,250.44</b>	<b>1,550,650.44</b>	<b>2,117,913.59</b>	<b>17,041,399.08</b>
<b>DISBURSEMENTS</b>							
Certificated Salaries 1000-1999	657,844.85	657,844.85	657,844.85	657,844.85	657,844.85	-	7,331,404.88
Classified Salaries 2000-2999	102,835.98	102,835.98	102,835.98	102,835.98	102,835.98	-	1,210,212.53
Employee Benefits 3000-3999	336,483.58	335,948.08	335,680.33	335,680.33	290,680.33	-	3,754,785.09
Books & Supplies 4000-4999	92,150.39	194,090.42	141,154.84	224,298.10	337,827.11	-	2,220,428.61
Services 5000-5999	165,583.46	247,057.85	204,722.12	263,892.83	380,382.22	48,328.14	2,231,383.52
Capital Outlay 6000-6599	48.00	48.00	48.00	48.00	48.00	-	574.40
Other Outgo 7100-7299							-
Debt Service 7400-7499							-
Interfund Transfers Out 7600-7629							-
All Other Financing Uses 7630-7699							-
<b>TOTAL DISBURSEMENTS</b>	<b>1,354,946.26</b>	<b>1,537,825.18</b>	<b>1,442,286.12</b>	<b>1,584,600.09</b>	<b>1,769,618.49</b>	<b>48,328.14</b>	<b>16,748,789.03</b>
<b>BALANCE SHEET ITEMS</b>							
<b>Assets and Deferred Outflows</b>							
Cash Not in Treasury 9200							-
Accounts Receivable 9200	-	-	-	-	-	(2,117,913.59)	(536,692.81)
Prepaid Expenditures 9330	-	-	-	-	-	-	(62,855.82)
Capital Assets 94XX	48.00	48.00	48.00	48.00	48.00	-	574.40
Other Current Assets							-
<b>SUBTOTAL</b>	<b>48.00</b>	<b>48.00</b>	<b>48.00</b>	<b>48.00</b>	<b>48.00</b>	<b>(2,117,913.59)</b>	<b>(598,974.23)</b>
<b>Liabilities and Deferred Inflows</b>							
Accounts Payable 9500	-	-	-	-	-	(48,328.14)	342,091.54
Current Loans 9640							-
Unearned Revenue 9650	-	-	-	-	23,551.00		52,805.37
Other Liabilities 9650							-
<b>SUBTOTAL</b>	<b>9650</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>23,551.00</b>	<b>(48,328.14)</b>	<b>394,896.91</b>
<b>TOTAL BALANCE SHEET ITEMS</b>	<b>48.00</b>	<b>48.00</b>	<b>48.00</b>	<b>48.00</b>	<b>(23,503.00)</b>	<b>(2,069,585.45)</b>	
<b>NET INCREASE/DECREASE</b>	<b>(280,005.56)</b>	<b>429,771.35</b>	<b>295,562.71</b>	<b>(83,301.65)</b>	<b>(242,471.05)</b>	<b>0.00</b>	
<b>ENDING CASH BALANCE</b>	<b>463,860.84</b>	<b>893,632.19</b>	<b>1,189,194.90</b>	<b>1,105,893.25</b>	<b>863,422.20</b>		