

**CHARTER SCHOOL
INTERIM FINANCIAL REPORT - ALTERNATIVE FORM**
Reporting Period: 2024-25 Adopted Budget

Charter School Name: Literacy First Charter Schools
(continued)
CDS #: 37-10371-6119119
Charter Approving Entity: SDCOE
County: San Diego
Charter #: 405
Fiscal Year: 2024-25

This charter school uses the following basis of accounting:

- Accrual Basis** (Applicable Capital Assets / Interest on Long-Term Debt / Long-Term Liabilities objects are 6900, 7438, 9400-9499, and 9660-9669)
 Modified Accrual Basis (Applicable Capital Outlay / Debt Service objects are 6100-6170, 6200-6500, 7438, and 7439)

Description	Object Code	Adopted Budget - July 1			Actuals thru 10/31			First Interim - Oct 31		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
A. REVENUES										
1. LCFF Sources										
State Aid - Current Year	8011	12,830,759.00		12,830,759.00			-			-
Education Protection Account State Aid - Current Year	8012		7,268,195.00	7,268,195.00			-			-
State Aid - Prior Years	8019		-	-			-			-
Transfers to Charter Schools in Lieu of Property Taxes	8096	5,309,282.00		5,309,282.00			-			-
Other LCFF Transfers	8091, 8097			-			-			-
Total, LCFF Sources		18,140,041.00	7,268,195.00	25,408,236.00	-	-	-	-	-	-
2. Federal Revenues										
Every Student Succeeds Act (Title I - V)	8290		389,526.00	389,526.00			-			-
Special Education - Federal	8181, 8182		276,955.00	276,955.00			-			-
Child Nutrition - Federal	8220			-			-			-
Donated Food Commodities	8221			-			-			-
Other Federal Revenues	8110, 8260-8299			-			-			-
Total, Federal Revenues		-	666,481.00	666,481.00	-	-	-	-	-	-
3. Other State Revenues										
Special Education - State	StateRevSE		1,777,735.00	1,777,735.00			-			-
All Other State Revenues	StateRevAO	363,558.00	6,147,961.00	6,511,519.00			-			-
Total, Other State Revenues		363,558.00	7,925,696.00	8,289,254.00	-	-	-	-	-	-
4. Other Local Revenues										
All Other Local Revenues	LocalRevAO	666,593.00		666,593.00			-			-
Total, Local Revenues		666,593.00	-	666,593.00	-	-	-	-	-	-
5. TOTAL REVENUES		19,170,192.00	15,860,372.00	35,030,564.00	-	-	-	-	-	-
B. EXPENDITURES										
1. Certificated Salaries										
Certificated Teachers' Salaries	1100	2,413,043.00	7,017,680.00	9,430,723.00			-			-
Certificated Pupil Support Salaries	1200		490,744.00	490,744.00			-			-
Certificated Supervisors' and Administrators' Salaries	1300	1,652,251.00	190,874.00	1,843,125.00			-			-
Other Certificated Salaries	1900	80,760.00	45,928.00	126,688.00			-			-
Total, Certificated Salaries		4,146,054.00	7,745,226.00	11,891,280.00	-	-	-	-	-	-
2. Non-certificated Salaries										
Non-certificated Instructional Aides' Salaries	2100	182,484.00	575,112.00	757,596.00			-			-
Non-certificated Support Salaries	2200	904,128.00		904,128.00			-			-
Non-certificated Supervisors' and Administrators' Sal.	2300			-			-			-
Clerical and Office Salaries	2400	1,231,137.00		1,231,137.00			-			-
Other Non-certificated Salaries	2900	335,472.00	17,030.00	352,502.00			-			-
Total, Non-certificated Salaries		2,653,221.00	592,142.00	3,245,363.00	-	-	-	-	-	-
3. Employee Benefits										
STRS	3101-3102	831,091.00	2,262,145.00	3,093,236.00			-			-
PERS	3201-3202	667,307.00	248,386.00	915,693.00			-			-
OASDI / Medicare / Alternative	3301-3302	248,892.00	169,041.00	417,933.00			-			-
Health and Welfare Benefits	3401-3402	756,511.00	750,641.00	1,507,152.00			-			-
Unemployment Insurance	3501-3502	3,306.00	4,032.00	7,338.00			-			-
Workers' Compensation Insurance	3601-3602	113,203.00	137,845.00	251,048.00			-			-
OPEB, Allocated	3701-3702			-			-			-
OPEB, Active Employees	3751-3752			-			-			-
Other Employee Benefits	3901-3902	48,786.00	80,733.00	129,519.00			-			-
Total, Employee Benefits		2,669,096.00	3,652,823.00	6,321,919.00	-	-	-	-	-	-
4. Books and Supplies										
Approved Textbooks and Core Curricula Materials	4100	135,488.00	77,325.00	212,813.00			-			-
Books and Other Reference Materials	4200	28,776.00	118,892.00	147,668.00			-			-
Materials and Supplies	4300	942,306.00	2,253,204.00	3,195,510.00			-			-
Noncapitalized Equipment	4400	131,181.00	440,531.00	571,712.00			-			-
Food	4700			-			-			-
Total, Books and Supplies		1,237,751.00	2,889,952.00	4,127,703.00	-	-	-	-	-	-
5. Services and Other Operating Expenditures										
Subagreements for Services	5100			-			-			-
Travel and Conferences	5200	113,988.00	64,667.00	178,655.00			-			-
Dues and Memberships	5300	62,766.00	299.00	63,065.00			-			-
Insurance	5400	244,780.00		244,780.00			-			-
Operations and Housekeeping Services	5500	443,960.00	11,394.00	455,354.00			-			-
Rentals, Leases, Repairs, and Noncap. Improvements	5600	2,305,167.00	814,001.00	3,119,168.00			-			-
Transfers of Direct Costs	5700-5799			-			-			-
Professional/Consulting Services and Operating Expend.	5800	2,420,905.00	1,382,383.00	3,803,288.00			-			-
Communications	5900	85,889.00	204.00	86,093.00			-			-
Total, Services and Other Operating Expenditures		5,677,455.00	2,272,948.00	7,950,403.00	-	-	-	-	-	-

6. Capital Outlay (Objects 6100-6170, 6200-6500 for modified accrual basis only)										
Land and Land Improvements	6100-6170			-						-
Buildings and Improvements of Buildings	6200			-						-
Books and Media for New School Libraries or Major										
Expansion of School Libraries	6300			-						-
Equipment	6400			-						-
Equipment Replacement	6500			-						-
Depreciation Expense (for accrual basis only)	6900	350,000.00		350,000.00						-
Total, Capital Outlay		350,000.00	-	350,000.00	-	-	-	-	-	-
7. Other Outgo										
Tuition to Other Schools	7110-7143			-						-
Transfers of Pass-through Revenues to Other LEAs	7211-7213			-						-
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE			-						-
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO			-						-
All Other Transfers	7281-7299			-						-
Transfers of Indirect Costs	7300-7399			-						-
Debt Service:										
Interest	7438			-						-
Principal (for modified accrual basis only)	7439			-						-
Total, Other Outgo		-	-	-	-	-	-	-	-	-
8. TOTAL EXPENDITURES										
		16,733,577.00	17,153,091.00	33,886,668.00	-	-	-	-	-	-
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)										
		2,436,615.00	(1,292,719.00)	1,143,896.00	-	-	-	-	-	-
D. OTHER FINANCING SOURCES / USES										
1. Other Sources	8930-8979			-						-
2. Less: Other Uses	7630-7699			-						-
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999			-						-
4. TOTAL OTHER FINANCING SOURCES / USES										
		-	-	-	-	-	-	-	-	-
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)										
		2,436,615.00	(1,292,719.00)	1,143,896.00	-	-	-	-	-	-
F. FUND BALANCE, RESERVES										
1. Beginning Fund Balance										
a. As of July 1	9791	17,390,856.00		17,390,856.00						-
b. Adjustments to Beginning Balance	9793, 9795			-						-
c. Adjusted Beginning Balance		17,390,856.00	-	17,390,856.00	-	-	-	-	-	-
2. Ending Fund Balance, June 30 (E + F.1.c.)										
		19,827,471.00	(1,292,719.00)	18,534,752.00	-	-	-	-	-	-
Components of Ending Fund Balance :										
a. Nonspendable										
Revolving Cash (equals object 9130)	9711			-						-
Stores (equals object 9320)	9712			-						-
Prepaid Expenditures (equals object 9330)	9713			-						-
All Others	9719			-						-
b. Restricted										
	9740			-						-
c. Committed										
Stabilization Arrangements	9750			-						-
Other Commitments	9760			-						-
d. Assigned										
Other Assignments	9780			-						-
e. Unassigned/Unappropriated										
Reserve for Economic Uncertainties	9789			-						-
Unassigned/Unappropriated Amount	9790			-						-

**CHARTER SCHOOL
INTERIM FINANCIAL REPORT - ALTERNATIVE FORM**
Reporting Period: 2024-25 Adopted Budget

Charter School Name: Literacy First Charter Schools
(continued)
CDS #: 37-10371-6119119
Charter Approving Entity: SDCOE
County: San Diego
Charter #: 405
Fiscal Year: 2024-25

Description	Object Code	7/1 Adopted Budget (X)	Actuals thru 10/31 (Y)	1st Interim Budget (Z)	1st Interim vs. Adopted Budget Increase, (Decrease)	
					\$ Difference (Z) vs. (X)	% Change (Z) vs. (X)
A. REVENUES						
1. LCFF/Revenue Limit Sources						
State Aid - Current Year	8011	12,830,759.00	-	-	(12,830,759.00)	(100%)
Education Protection Account State Aid - Current Year	8012	7,268,195.00	-	-	(7,268,195.00)	(100%)
State Aid - Prior Years	8019	-	-	-	-	
Transfers to Charter Schools Funding in Lieu of Property Taxes	8096	5,309,282.00	-	-	(5,309,282.00)	(100%)
Other LCFF Transfers	8091, 8097	-	-	-	-	
Total, LCFF Sources		25,408,236.00	-	-	(25,408,236.00)	0.00%
2. Federal Revenues						
Every Student Succeeds Act (Title I-V)	8290	389,526.00	-	-	(389,526.00)	(100%)
Special Education - Federal	8181, 8182	276,955.00	-	-	(276,955.00)	(100%)
Child Nutrition - Federal	8220	-	-	-	-	
Donated Food Commodities	8221	-	-	-	-	
Other Federal Revenues	8110, 8260-8299	-	-	-	-	
Total, Federal Revenues		666,481.00	-	-	(666,481.00)	(100%)
3. Other State Revenues						
Special Education - State	StateRevSE	1,777,735.00	-	-	(1,777,735.00)	(100%)
All Other State Revenues	StateRevAO	6,511,519.00	-	-	(6,511,519.00)	(100%)
Total, Other State Revenues		8,289,254.00	-	-	(8,289,254.00)	(100%)
4. Other Local Revenues						
All Other Local Revenues	LocalRevAO	666,593.00	-	-	(666,593.00)	(100%)
Total, Local Revenues		666,593.00	-	-	(666,593.00)	(100%)
5. TOTAL REVENUES						
		35,030,564.00	-	-	(35,030,564.00)	(100%)
B. EXPENDITURES						
1. Certificated Salaries						
Certificated Teachers' Salaries	1100	9,430,723.00	-	-	(9,430,723.00)	(100%)
Certificated Pupil Support Salaries	1200	490,744.00	-	-	(490,744.00)	(100%)
Certificated Supervisors' and Administrators' Salaries	1300	1,843,125.00	-	-	(1,843,125.00)	(100%)
Other Certificated Salaries	1900	126,688.00	-	-	(126,688.00)	(100%)
Total, Certificated Salaries		11,891,280.00	-	-	(11,891,280.00)	(100%)
2. Non-certificated Salaries						
Non-certificated Instructional Aides' Salaries	2100	757,596.00	-	-	(757,596.00)	(100%)
Non-certificated Support Salaries	2200	904,128.00	-	-	(904,128.00)	(100%)
Non-certificated Supervisors' and Administrators' Sal.	2300	-	-	-	-	
Clerical and Office Salaries	2400	1,231,137.00	-	-	(1,231,137.00)	(100%)
Other Non-certificated Salaries	2900	352,502.00	-	-	(352,502.00)	(100%)
Total, Non-certificated Salaries		3,245,363.00	-	-	(3,245,363.00)	(100%)
3. Employee Benefits						
STRS	3101-3102	3,093,236.00	-	-	(3,093,236.00)	(100%)
PERS	3201-3202	915,693.00	-	-	(915,693.00)	(100%)
OASDI / Medicare / Alternative	3301-3302	417,933.00	-	-	(417,933.00)	(100%)
Health and Welfare Benefits	3401-3402	1,507,152.00	-	-	(1,507,152.00)	(100%)
Unemployment Insurance	3501-3502	7,338.00	-	-	(7,338.00)	(100%)
Workers' Compensation Insurance	3601-3602	251,048.00	-	-	(251,048.00)	(100%)
OPEB, Allocated	3701-3702	-	-	-	-	
OPEB, Active Employees	3751-3752	-	-	-	-	
Other Employee Benefits	3901-3902	129,519.00	-	-	(129,519.00)	(100%)
Total, Employee Benefits		6,321,919.00	-	-	(6,321,919.00)	(100%)
4. Books and Supplies						
Approved Textbooks and Core Curricula Materials	4100	212,813.00	-	-	(212,813.00)	(100%)
Books and Other Reference Materials	4200	147,668.00	-	-	(147,668.00)	(100%)
Materials and Supplies	4300	3,195,510.00	-	-	(3,195,510.00)	(100%)
Noncapitalized Equipment	4400	571,712.00	-	-	(571,712.00)	(100%)

Food	4700	-	-	-	-	
Total, Books and Supplies		4,127,703.00	-	-	(4,127,703.00)	(100%)
5. Services and Other Operating Expenditures						
Subagreements for Services	5100	-	-	-	-	
Travel and Conferences	5200	178,655.00	-	-	(178,655.00)	(100%)
Dues and Memberships	5300	63,065.00	-	-	(63,065.00)	(100%)
Insurance	5400	244,780.00	-	-	(244,780.00)	(100%)
Operations and Housekeeping Services	5500	455,354.00	-	-	(455,354.00)	(100%)
Rentals, Leases, Repairs, and Noncap. Improvements	5600	3,119,168.00	-	-	(3,119,168.00)	(100%)
Transfers of Direct Costs	5700-5799	-	-	-	-	
Professional/Consulting Services and Operating Expend.	5800	3,803,288.00	-	-	(3,803,288.00)	(100%)
Communications	5900	86,093.00	-	-	(86,093.00)	(100%)
Total, Services and Other Operating Expenditures		7,950,403.00	-	-	(7,950,403.00)	(100%)
6. Capital Outlay (Objects 6100-6170, 6200-6500 modified accrual basis only)						
Land and Land Improvements	6100-6170	-	-	-	-	
Buildings and Improvements of Buildings	6200	-	-	-	-	
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	-	-	-	-	
Equipment	6400	-	-	-	-	
Equipment Replacement	6500	-	-	-	-	
Depreciation Expense (for accrual basis only)	6900	350,000.00	-	-	(350,000.00)	(100%)
Total, Capital Outlay		350,000.00	-	-	(350,000.00)	(100%)
7. Other Outgo						
Tuition to Other Schools	7110-7143	-	-	-	-	
Transfers of Pass-through Revenues to Other LEAs	7211-7213	-	-	-	-	
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE	-	-	-	-	
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	-	-	-	-	
All Other Transfers	7281-7299	-	-	-	-	
Transfers of Indirect Costs	7300-7399	-	-	-	-	
Debt Service:						
Interest	7438	-	-	-	-	
Principal (for modified accrual basis only)	7439	-	-	-	-	
Total, Other Outgo		-	-	-	-	
8. TOTAL EXPENDITURES		33,886,668.00	-	-	(33,886,668.00)	(100%)
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)						
		1,143,896.00	-	-	(1,143,896.00)	(100%)
D. OTHER FINANCING SOURCES / USES						
1. Other Sources	8930-8979	-	-	-	-	
2. Less: Other Uses	7630-7699	-	-	-	-	
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	-	-	-	-	
4. TOTAL OTHER FINANCING SOURCES / USES		-	-	-	-	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		1,143,896.00	-	-	(1,143,896.00)	(100%)
F. FUND BALANCE, RESERVES						
1. Beginning Fund Balance						
a. As of July 1	9791	17,390,856.00	-	-	(17,390,856.00)	(100%)
b. Adjustments/Restatements	9793, 9795	-	-	-	-	
c. Adjusted Beginning Fund Balance		17,390,856.00	-	-		
2. Ending Fund Balance, June 30 (E + F.1.c.)		18,534,752.00	-	-		
Components of Ending Fund Balance :						
a. Nonspendable						
Revolving Cash (equals object 9130)	9711	-	-	-	-	
Stores (equals object 9320)	9712	-	-	-	-	
Prepaid Expenditures (equals object 9330)	9713	-	-	-	-	
All Others	9719	-	-	-	-	
b. Restricted	9740	-	-	-	-	
c. Committed						
Stabilization Arrangements	9750	-	-	-	-	
Other Commitments	9760	-	-	-	-	
d. Assigned						
Other Assignments	9780	-	-	-	-	
e. Unassigned/Unappropriated						
Reserve for Economic Uncertainties	9789	-	-	-	-	
Unassigned/Unappropriated Amount	9790	-	-	-	-	

**CHARTER SCHOOL
MULTI-YEAR PROJECTION - ALTERNATIVE FORM
2024-25 Adopted Budget Report - MYP**

Charter School Name: Literacy First Charter Schools
 (continued) _____
 CDS #: 37-10371-6119119
 Charter Approving Entity: SDCOE
 County: San Diego
 Charter #: 405
 Fiscal Year: 2024-25

This ch This charter school uses the following basis of accounting:
 Accrual Basis (Applicable Capital Assets / Interest on Long-Term Debt / Long-Term Liabilities objects are 6900, 7438, 9400-9499, and 9660-9669)
 Modified Accrual Basis (Applicable Capital Outlay / Debt Service objects are 6100-6170, 6200-6500, 7438, and 7439)

Description	Object Code	FY 2024-25			Totals for 2025-26	Totals for 2026-27
		Unrestricted	Restricted	Total		
A. REVENUES						
1. LCFF Sources						
State Aid - Current Year	8011	12,830,759.00	0.00	12,830,759.00	13,361,838.00	13,894,154.00
Education Protection Account State Aid - Current Year	8012	0.00	7,268,195.00	7,268,195.00	7,512,575.00	7,781,496.00
State Aid - Prior Years	8019	0.00	0.00	0.00		
Transfers of Charter Schools in Lieu of Property Taxes	8096	5,309,282.00	0.00	5,309,282.00	5,333,760.00	5,359,609.00
Other LCFF Transfers	8091, 8097	0.00	0.00	0.00		
Total, LCFF Sources		18,140,041.00	7,268,195.00	25,408,236.00	26,208,173.00	27,035,259.00
2. Federal Revenues						
Every Student Succeeds Act (Title I - V)	8290	0.00	389,526.00	389,526.00	389,526.00	389,526.00
Special Education - Federal	8181, 8182	0.00	276,955.00	276,955.00	296,859.00	299,575.00
Child Nutrition - Federal	8220	0.00	0.00	0.00		
Donated Food Commodities	8221	0.00	0.00	0.00		
Other Federal Revenues	8110, 8260-8299	0.00	0.00	0.00		
Total, Federal Revenues		0.00	666,481.00	666,481.00	686,385.00	689,101.00
3. Other State Revenues						
Special Education - State	StateRevSE	0.00	1,777,735.00	1,777,735.00	1,847,786.00	1,912,633.00
All Other State Revenues	StateRevAO	363,558.00	6,147,961.00	6,511,519.00	6,777,586.00	6,947,065.00
Total, Other State Revenues		363,558.00	7,925,696.00	8,289,254.00	8,625,372.00	8,859,698.00
4. Other Local Revenues						
All Other Local Revenues	LocalRevAO	666,558.00	0.00	666,558.00	666,593.00	666,593.00
Total, Local Revenues		666,558.00	0.00	666,558.00	666,593.00	666,593.00
5. TOTAL REVENUES						
		19,170,157.00	15,860,372.00	35,030,529.00	36,186,523.00	37,250,651.00
B. EXPENDITURES						
1. Certificated Salaries						
Certificated Teachers' Salaries	1100	2,413,043.00	7,017,680.00	9,430,723.00	10,138,834.58	10,870,522.81
Certificated Pupil Support Salaries	1200	0.00	490,744.00	490,744.00	527,591.81	565,666.48
Certificated Supervisors' and Administrators' Salaries	1300	1,652,251.00	190,874.00	1,843,125.00	1,981,517.16	2,124,517.11
Other Certificated Salaries	1900	80,760.00	45,928.00	126,688.00	136,200.45	146,029.61
Total, Certificated Salaries		4,146,054.00	7,745,226.00	11,891,280.00	12,784,144.00	13,706,736.00
2. Non-certificated Salaries						
Non-certificated Instructional Aides' Salaries	2100	182,484.00	575,112.00	757,596.00	795,475.76	835,249.66
Non-certificated Support Salaries	2200	904,128.00	0.00	904,128.00	949,334.36	996,801.20
Non-certificated Supervisors' and Administrators' Sal.	2300	0.00	0.00	0.00	0.00	0.00
Clerical and Office Salaries	2400	1,231,137.00	0.00	1,231,137.00	1,292,693.79	1,357,328.65
Other Non-certificated Salaries	2900	335,472.00	17,030.00	352,502.00	370,127.08	388,633.49
Total, Non-certificated Salaries		2,653,221.00	592,142.00	3,245,363.00	3,407,631.00	3,578,013.00
3. Employee Benefits						
STRS	3101-3102	831,091.00	2,262,145.00	3,093,236.00	3,296,738.50	3,514,476.34
PERS	3201-3202	667,307.00	248,386.00	915,693.00	975,936.00	1,040,393.10
OASDI / Medicare / Alternative	3301-3302	248,892.00	169,041.00	417,933.00	445,428.61	474,847.58
Health and Welfare Benefits	3401-3402	756,511.00	750,641.00	1,507,152.00	1,606,306.80	1,712,397.64
Unemployment Insurance	3501-3502	3,306.00	4,032.00	7,338.00	7,820.76	8,337.30
Workers' Compensation Insurance	3601-3602	113,203.00	137,845.00	251,048.00	267,564.33	285,236.00
OPEB, Allocated	3701-3702	0.00	0.00	0.00	-	-
OPEB, Active Employees	3751-3752	0.00	0.00	0.00	-	-
Other Employee Benefits	3901-3902	48,786.00	80,733.00	129,519.00	138,039.99	147,157.04
Total, Employee Benefits		2,669,096.00	3,652,823.00	6,321,919.00	6,737,835.00	7,182,845.00

Description	Object Code	FY 2024-25			Totals for 2025-26	Totals for 2026-27
		Unrestricted	Restricted	Total		
4. Books and Supplies						
Approved Textbooks and Core Curricula Materials	4100	135,488.00	77,325.00	212,813.00	189,608.73	160,204.81
Books and Other Reference Materials	4200	28,776.00	118,892.00	147,668.00	131,566.88	111,163.90
Materials and Supplies	4300	942,306.00	2,253,204.00	3,195,510.00	2,847,084.55	2,405,567.68
Noncapitalized Equipment	4400	131,181.00	440,531.00	571,712.00	509,374.84	430,382.60
Food	4700	0.00	0.00	0.00	0.00	0.00
Total, Books and Supplies		1,237,751.00	2,889,952.00	4,127,703.00	3,677,635.00	3,107,319.00
5. Services and Other Operating Expenditures						
Subagreements for Services	5100	0.00	0.00	0.00	0.00	0.00
Travel and Conferences	5200	113,988.00	64,667.00	178,655.00	182,933.38	186,518.43
Dues and Memberships	5300	62,766.00	299.00	63,065.00	64,575.26	65,840.78
Insurance	5400	244,780.00	0.00	244,780.00	250,641.92	255,553.90
Operations and Housekeeping Services	5500	443,960.00	11,394.00	455,354.00	466,258.69	475,396.24
Rentals, Leases, Repairs, and Noncap. Improvements	5600	2,305,167.00	814,001.00	3,119,168.00	3,193,864.95	3,256,457.01
Transfers of Direct Costs	5700-5799	0.00	0.00	0.00	0.00	0.00
Professional/Consulting Services and Operating Expend.	5800	2,420,905.00	1,382,383.00	3,803,288.00	3,894,368.06	3,970,688.29
Communications	5900	85,889.00	204.00	86,093.00	88,154.73	89,882.35
Total, Services and Other Operating Expenditures		5,677,455.00	2,272,948.00	7,950,403.00	8,140,797.00	8,300,337.00
6. Capital Outlay (Obj. 6100-6170, 6200-6500 for mod. accr. basis only)						
Land and Land Improvements	6100-6170	0.00	0.00	0.00		
Buildings and Improvements of Buildings	6200	0.00	0.00	0.00		
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	0.00	0.00	0.00		
Equipment	6400	0.00	0.00	0.00		
Equipment Replacement	6500	0.00	0.00	0.00		
<i>Depreciation Expense (for accrual basis only)</i>	6900	350,000.00	0.00	350,000.00	375,000.00	375,000.00
Total, Capital Outlay		350,000.00	0.00	350,000.00	375,000.00	375,000.00
7. Other Outgo						
Tuition to Other Schools	7110-7143	0.00	0.00	0.00		
Transfers of Pass-through Revenues to Other LEAs	7211-7213	0.00	0.00	0.00		
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE	0.00	0.00	0.00		
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	0.00	0.00	0.00		
All Other Transfers	7280-7299	0.00	0.00	0.00		
Transfers of Indirect Costs	7300-7399	0.00	0.00	0.00		
Debt Service:						
Interest	7438	0.00	0.00	0.00		
Principal (for modified accrual basis only)	7439	0.00	0.00	0.00		
Total, Other Outgo		0.00	0.00	0.00	0.00	0.00
8. TOTAL EXPENDITURES		16,733,577.00	17,153,091.00	33,886,668.00	35,123,042.00	36,250,250.00
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		2,436,580.00	(1,292,719.00)	1,143,861.00	1,063,481.00	1,000,401.00

Description	Object Code	FY 2024-25			Totals for 2025-26	Totals for 2026-27	
		Unrestricted	Restricted	Total			
Description	Object Code	FY 2024-25			Totals for 2025-26	Totals for 2026-27	
		Unrestricted	Restricted	Total			
D. OTHER FINANCING SOURCES / USES							
1. Other Sources	8930-8979	0.00	0.00	0.00			
2. Less: Other Uses	7630-7699	0.00	0.00	0.00			
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	0.00	0.00	0.00			
4. TOTAL OTHER FINANCING SOURCES / USES		0.00	0.00	0.00	0.00	0.00	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)							
		2,436,580.00	(1,292,719.00)	1,143,861.00	1,063,481.00	1,000,401.00	
F. FUND BALANCE, RESERVES							
1. Beginning Fund Balance							
a.	As of July 1	9791	17,390,856.00	0.00	17,390,856.00	18,534,717.00	19,598,198.00
b.	Adjustments/Restatements	9793, 9795	0.00	0.00	0.00		
c.	Adjusted Beginning Balance		17,390,856.00	0.00	17,390,856.00	18,534,717.00	19,598,198.00
2. Ending Fund Balance, June 30 (E + F.1.c.)							
			19,827,436.00	(1,292,719.00)	18,534,717.00	19,598,198.00	20,598,599.00
Components of Ending Fund Balance:							
a. Nonspendable							
	Revolving Cash (equals object 9130)	9711	0.00	0.00	0.00		
	Stores (equals object 9320)	9712	0.00	0.00	0.00		
	Prepaid Expenditures (equals object 9330)	9713	0.00	0.00	0.00		
	All Others	9719	0.00	0.00	0.00		
b. Restricted							
c. Committed							
	Stabilization Arrangements	9750	0.00	0.00	0.00		
	Other Commitments	9760	0.00	0.00	0.00		
d. Assigned							
	Other Assignments	9780	0.00	0.00	0.00		
e. Unassigned/Unappropriated							
	Reserve for Economic Uncertainties	9789	0.00	0.00	0.00	549,105.04	1,146,406.80
	Unassigned/Unappropriated Amount	9790	0.00	0.00	0.00	19,049,092.96	19,452,192.20

**Cash Flow Worksheet
2024-25 Adopted Budget**

Actual or Projected	July	August	September	October	November	December	January	February	March	April	May	June	Accruals	TOTAL	
															Projected
A. BEGINNING CASH	9110	13,011,525	11,724,826	10,421,771	12,325,796	11,975,065	11,548,604	12,632,008	12,377,927	13,600,914	13,958,352	13,735,831	13,019,508		
B. RECEIPTS															
LFFF Sources															
State Aid, EPA	8011-8019	658,182	658,181	2,792,751	1,184,728	1,184,728	2,792,752	1,184,729	3,348,974	1,118,151	1,118,151	1,118,151	2,939,476		20,098,954
In Lieu Property Taxes	8096		287,088	574,177	382,784	382,785	382,784	382,785	382,784	854,170	427,085	511,694	473,162	267,984	5,309,282
Other LFFF/Revenue Limit Transfers	8091, 8097														0
Federal Revenue	8100-8299			129,842				129,842			406,797				666,481
Other State Revenue	8300-8599	2,307	94,130	447,311	167,585	222,867	520,767	423,309	167,585	788,075	179,169	184,981	2,072,988	3,018,180	8,289,254
Other Local Revenue	8600-8799		8,816	90,713	32,497	2,496	64,952	41,864	4,566	75,982	119,930	112,389	112,388		666,593
All Other Financing Sources	8930-8979														0
Other Receipts/Non-Revenue															0
TOTAL RECEIPTS		660,489	1,048,215	4,034,794	1,767,594	1,792,876	3,761,255	2,162,529	3,903,909	2,836,378	2,251,132	1,927,215	5,598,014	3,286,164	35,030,564
C. DISBURSEMENTS															
Certificated Salaries	1000-1999	854,999	822,165	845,136	845,136	845,136	1,195,005	1,080,617	1,080,617	1,080,617	1,080,617	1,080,617	1,080,618		11,891,280
Classified Salaries	2000-2999	131,590	185,125	269,624	269,624	269,624	370,068	291,618	291,618	291,618	291,618	291,618	291,618		3,245,363
Employee Benefits	3000-3999	613,329	381,043	430,861	430,861	430,861	646,266	564,783	564,783	564,783	564,783	564,783	564,783		6,321,919
Books and Supplies	4000-4999	74,596	359,391	313,639	195,546	118,083	118,083	118,083	118,083	118,083	118,083	118,083	2,357,950		4,127,703
Services and Operating Expenditures	5000-5999	272,674	603,546	271,509	377,158	555,633	348,429	361,509	625,821	423,839	418,552	588,437	3,103,296		7,950,403
Capital Outlay	6000-6999												350,000		350,000
Other Outgo	7000-7499														0
All Other Financing Uses	7630-7699														0
Other Disbursements/ Non Expenditures															0
TOTAL DISBURSEMENTS		1,947,188	2,351,270	2,130,769	2,118,325	2,219,337	2,677,851	2,416,610	2,680,922	2,478,940	2,473,653	2,643,538	7,748,265	0	33,886,668
D. PRIOR YEAR TRANSACTIONS, Other															
Accounts Receivable	9200-9399														0
Accounts Payable	9500-9630, 9650														0
(Liabilities, including Deferred)															0
TOTAL PRIOR YEAR TRANSACTIONS, Other		0	0	0	0	0	0	0	0	0	0	0	0	0	0
E. (B - C + D)		(1,286,699)	(1,303,055)	1,904,025	(350,731)	(426,461)	1,083,404	(254,081)	1,222,987	357,438	(222,521)	(716,323)	(2,150,251)	3,286,164	1,143,896
F. ENDING CASH (A + E)		11,724,826	10,421,771	12,325,796	11,975,065	11,548,604	12,632,008	12,377,927	13,600,914	13,958,352	13,735,831	13,019,508	10,869,257		
G. ENDING CASH, PLUS ACCRUALS															12,013,153