

**CHARTER SCHOOL  
INTERIM FINANCIAL REPORT - ALTERNATIVE FORM**

Reporting Period: Budget Adoption

Charter School Name: Literacy First Charter  
(continued)  
CDS #: 37-10371-6119119  
Charter Approving Entity: SDCOE  
County: San Diego  
Charter #: 405  
Fiscal Year: 2023-24

**CERTIFICATION OF FINANCIAL CONDITION**

- POSITIVE CERTIFICATION**  
As the Charter School Official, I certify that based upon current projections this charter will meet its financial obligations for the current fiscal year and subsequent two fiscal years.
- QUALIFIED CERTIFICATION**  
As the Charter School Official, I certify that based upon current projections this charter may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.
- NEGATIVE CERTIFICATION**  
As the Charter School Official, I certify that based upon current projections this charter will be unable to meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.

To the entity that approved the charter school:

- 2023-24 CHARTER SCHOOL FIRST INTERIM FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been approved, and is hereby filed by the charter school pursuant to *Education Code* Section 47604.33.

Signed: \_\_\_\_\_ Date: \_\_\_\_\_  
Charter School Official  
(Original signature required)

Print Name: Steve Robinson Title: CBO

To the County Superintendent of Schools:

- 2023-24 CHARTER SCHOOL FIRST INTERIM FINANCIAL REPORT -- ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to *Education Code* Section 47604.33.

Signed: \_\_\_\_\_ Date: \_\_\_\_\_  
Authorized Representative of  
Charter Approving Entity  
(Original signature required)

Print Name: \_\_\_\_\_ Title: \_\_\_\_\_

For additional information on the First Interim Report, please contact:

For County Fiscal Contact:

Roxanna Travers  
Name  
Financial Accounting and Support Manager  
Title  
858.295.6700  
Phone  
[roxanna.travers@sdcoe.net](mailto:roxanna.travers@sdcoe.net)  
E-mail

For Approving Entity:

Janae Marking  
Name  
Sr. Director Charter School Services  
Title  
858.295.6665  
Phone  
[janae.marking@sdcoe.net](mailto:janae.marking@sdcoe.net)  
E-mail

This report has been verified for mathematical accuracy by the County Superintendent of Schools, pursuant to *Education Code* Section 47604.33.

\_\_\_\_\_

\_\_\_\_\_

Date



**CHARTER SCHOOL  
INTERIM FINANCIAL REPORT - ALTERNATIVE FORM**  
Reporting Period: 2023-24 Budget Adoption

Charter School Name: <u>Literacy First Charter</u>
(continued)
CDS #: <u>37-10371-6119119</u>
Charter Approving Entity: <u>SDCOE</u>
County: <u>San Diego</u>
Charter #: <u>405</u>
Fiscal Year: <u>2023-24</u>

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
<b>A. REVENUES</b>										
1. LCFF Sources										
State Aid - Current Year	8011	13,090,649.00		13,090,649.00						
Education Protection Account State Aid - Current Year	8012		6,341,530.00	6,341,530.00						
State Aid - Prior Years	8019									
Transfers to Charter Schools in Lieu of Property Taxes	8096	4,491,032.00		4,491,032.00						
Other LCFF Transfers	8091, 8097									
Total, LCFF Sources		17,581,681.00	6,341,530.00	23,923,211.00						
2. Federal Revenues										
Every Student Succeeds Act (Title I - V)	8290		411,638.00	411,638.00						
Special Education - Federal	8181, 8182		246,500.00	246,500.00						
Child Nutrition - Federal	8220									
Donated Food Commodities	8221									
Other Federal Revenues	8110, 8260-8299		1,497,954.00	1,497,954.00						
Total, Federal Revenues			2,156,092.00	2,156,092.00						
3. Other State Revenues										
Special Education - State	StateRevSE		1,673,205.00	1,673,205.00						
All Other State Revenues	StateRevAO	382,904.00	6,048,883.00	6,431,787.00						
Total, Other State Revenues		382,904.00	7,722,088.00	8,104,992.00						
4. Other Local Revenues										
All Other Local Revenues	LocalRevAO	888,695.00		888,695.00						
Total, Local Revenues		888,695.00		888,695.00						
<b>5. TOTAL REVENUES</b>		<b>18,853,280.00</b>	<b>16,219,710.00</b>	<b>35,072,990.00</b>						
<b>B. EXPENDITURES</b>										
1. Certificated Salaries										
Certificated Teachers' Salaries	1100	2,450,755.00	8,429,352.00	10,880,107.00						
Certificated Pupil Support Salaries	1200		586,997.00	586,997.00						
Certificated Supervisors' and Administrators' Salaries	1300	1,597,120.00	216,912.00	1,814,032.00						
Other Certificated Salaries	1900	69,728.00	81,712.00	151,440.00						
Total, Certificated Salaries		4,117,603.00	9,314,973.00	13,432,576.00						
2. Non-certificated Salaries										
Non-certificated Instructional Aides' Salaries	2100	205,894.00	1,022,795.00	1,228,689.00						
Non-certificated Support Salaries	2200	812,486.00	69,500.00	881,986.00						
Non-certificated Supervisors' and Administrators' Sal.	2300									
Clerical and Office Salaries	2400	1,046,637.00	55,900.00	1,102,537.00						
Other Non-certificated Salaries	2900	346,165.00	61,778.00	407,943.00						
Total, Non-certificated Salaries		2,411,182.00	1,209,973.00	3,621,155.00						
3. Employee Benefits										
STRS	3101-3102	774,505.00	1,577,181.00	2,351,686.00						
PERS	3201-3202	594,322.00	340,827.00	935,149.00						
OASDI / Medicare / Alternative	3301-3302	231,515.00	202,869.00	434,384.00						
Health and Welfare Benefits	3401-3402	611,604.00	623,865.00	1,235,469.00						
Unemployment Insurance	3501-3502	3,158.00	5,188.00	8,346.00						
Workers' Compensation Insurance	3601-3602	121,740.00	177,063.00	298,803.00						
OPEB, Allocated	3701-3702									
OPEB, Active Employees	3751-3752									
Other Employee Benefits	3901-3902	33,120.00	23,180.00	56,300.00						
Total, Employee Benefits		2,369,964.00	2,950,173.00	5,320,137.00						
4. Books and Supplies										
Approved Textbooks and Core Curricula Materials	4100	18,700.00	189,493.00	208,193.00						
Books and Other Reference Materials	4200	43,975.00	163,556.00	207,531.00						
Materials and Supplies	4300	776,590.00	605,724.00	1,382,314.00						
Noncapitalized Equipment	4400	73,750.00	256,120.00	329,870.00						
Food	4700									
Total, Books and Supplies		913,015.00	1,214,893.00	2,127,908.00						
5. Services and Other Operating Expenditures										
Subagreements for Services	5100									
Travel and Conferences	5200	93,093.00	37,363.00	130,456.00						
Dues and Memberships	5300	50,313.00	291.00	50,604.00						
Insurance	5400	261,095.00		261,095.00						
Operations and Housekeeping Services	5500	369,427.00		369,427.00						
Rentals, Leases, Repairs, and Noncap. Improvements	5600	1,884,382.00	972,763.00	2,857,145.00						
Transfers of Direct Costs	5700-5799									
Professional/Consulting Services and Operating Expend.	5800	1,505,959.00	1,891,460.00	3,397,419.00						
Communications	5900	129,181.00	47.00	129,228.00						
Total, Services and Other Operating Expenditures		4,293,450.00	2,901,924.00	7,195,374.00						

<b>6. Capital Outlay (Objects 6100-6170, 6200-6500 for modified accrual basis only)</b>										
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	230,500.00		230,500.00						-
Total, Capital Outlay		230,500.00	-	230,500.00	-	-	-	-	-	-
<b>7. Other Outgo</b>										
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		-	-	-	-	-	-	-	-	-
<b>8. TOTAL EXPENDITURES</b>										
		14,335,714.00	17,591,936.00	31,927,650.00	-	-	-	-	-	-
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b>										
		4,517,566.00	(1,372,226.00)	3,145,340.00	-	-	-	-	-	-
<b>D. OTHER FINANCING SOURCES / USES</b>										
1. Other Sources	8930-8979			-						-
2. Less: Other Uses	7630-7699			-						-
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999			-						-
<b>4. TOTAL OTHER FINANCING SOURCES / USES</b>										
		-	-	-	-	-	-	-	-	-
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>										
		4,517,566.00	(1,372,226.00)	3,145,340.00	-	-	-	-	-	-
<b>F. FUND BALANCE, RESERVES</b>										
<b>1. Beginning Fund Balance</b>										
a. As of July 1	9791	20,031,978.00		20,031,978.00						-
b. Adjustments to Beginning Balance	9793, 9795			-						-
c. Adjusted Beginning Balance		20,031,978.00	-	20,031,978.00	-	-	-	-	-	-
<b>2. Ending Fund Balance, June 30 (E + F.1.c.)</b>		24,549,544.00	(1,372,226.00)	23,177,318.00	-	-	-	-	-	-
<b>Components of Ending Fund Balance :</b>										
<b>a. Nonspendable</b>										
Revolving Cash (equals object 9130)	9711			-						-
Stores (equals object 9320)	9712			-						-
Prepaid Expenditures (equals object 9330)	9713			-						-
All Others	9719			-						-
<b>b. Restricted</b>										
9740				-						-
<b>c. Committed</b>										
Stabilization Arrangements	9750			-						-
Other Commitments	9760			-						-
<b>d. Assigned</b>										
Other Assignments	9780			-						-
<b>e. Unassigned/Unappropriated</b>										
Reserve for Economic Uncertainties	9789			-						-
Unassigned/Unappropriated Amount	9790			-						-

**CHARTER SCHOOL  
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(continued)  
CDS #: 37-10371-6119119  
Charter Approving Entity: SDCOE  
County: San Diego  
Charter #: 405  
Fiscal Year: 2023-24

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)
<b>A. REVENUES</b>						
<b>1. LCFF/Revenue Limit Sources</b>						
State Aid - Current Year	8011	13,090,649.00	-	-	(13,090,649.00)	(100%)
Education Protection Account State Aid - Current Year	8012	6,341,530.00	-	-	(6,341,530.00)	(100%)
State Aid - Prior Years	8019	-	-	-	-	
Transfers to Charter Schools Funding in Lieu of Property Taxes	8096	4,491,032.00	-	-	(4,491,032.00)	(100%)
Other LCFF Transfers	8091, 8097	-	-	-	-	
Total, LCFF Sources		23,923,211.00	-	-	(23,923,211.00)	0.00%
<b>2. Federal Revenues</b>						
Every Student Succeeds Act (Title I-V)	8290	411,638.00	-	-	(411,638.00)	(100%)
Special Education - Federal	8181, 8182	246,500.00	-	-	(246,500.00)	(100%)
Child Nutrition - Federal	8220	-	-	-	-	
Donated Food Commodities	8221	-	-	-	-	
Other Federal Revenues	8110, 8260-8299	1,497,954.00	-	-	(1,497,954.00)	(100%)
Total, Federal Revenues		2,156,092.00	-	-	(2,156,092.00)	(100%)
<b>3. Other State Revenues</b>						
Special Education - State	StateRevSE	1,673,205.00	-	-	(1,673,205.00)	(100%)
All Other State Revenues	StateRevAO	6,431,787.00	-	-	(6,431,787.00)	(100%)
Total, Other State Revenues		8,104,992.00	-	-	(8,104,992.00)	(100%)
<b>4. Other Local Revenues</b>						
All Other Local Revenues	LocalRevAO	888,695.00	-	-	(888,695.00)	(100%)
Total, Local Revenues		888,695.00	-	-	(888,695.00)	(100%)
<b>5. TOTAL REVENUES</b>		<b>35,072,990.00</b>	<b>-</b>	<b>-</b>	<b>(35,072,990.00)</b>	<b>(100%)</b>
<b>B. EXPENDITURES</b>						
<b>1. Certificated Salaries</b>						
Certificated Teachers' Salaries	1100	10,880,107.00	-	-	(10,880,107.00)	(100%)
Certificated Pupil Support Salaries	1200	586,997.00	-	-	(586,997.00)	(100%)
Certificated Supervisors' and Administrators' Salaries	1300	1,814,032.00	-	-	(1,814,032.00)	(100%)
Other Certificated Salaries	1900	151,440.00	-	-	(151,440.00)	(100%)
Total, Certificated Salaries		13,432,576.00	-	-	(13,432,576.00)	(100%)
<b>2. Non-certificated Salaries</b>						
Non-certificated Instructional Aides' Salaries	2100	1,228,689.00	-	-	(1,228,689.00)	(100%)
Non-certificated Support Salaries	2200	881,986.00	-	-	(881,986.00)	(100%)
Non-certificated Supervisors' and Administrators' Sal.	2300	-	-	-	-	
Clerical and Office Salaries	2400	1,102,537.00	-	-	(1,102,537.00)	(100%)
Other Non-certificated Salaries	2900	407,943.00	-	-	(407,943.00)	(100%)
Total, Non-certificated Salaries		3,621,155.00	-	-	(3,621,155.00)	(100%)
<b>3. Employee Benefits</b>						
STRS	3101-3102	2,351,686.00	-	-	(2,351,686.00)	(100%)
PERS	3201-3202	935,149.00	-	-	(935,149.00)	(100%)
OASDI / Medicare / Alternative	3301-3302	434,384.00	-	-	(434,384.00)	(100%)
Health and Welfare Benefits	3401-3402	1,235,469.00	-	-	(1,235,469.00)	(100%)
Unemployment Insurance	3501-3502	8,346.00	-	-	(8,346.00)	(100%)
Workers' Compensation Insurance	3601-3602	298,803.00	-	-	(298,803.00)	(100%)
OPEB, Allocated	3701-3702	-	-	-	-	
OPEB, Active Employees	3751-3752	-	-	-	-	
Other Employee Benefits	3901-3902	56,300.00	-	-	(56,300.00)	(100%)
Total, Employee Benefits		5,320,137.00	-	-	(5,320,137.00)	(100%)
<b>4. Books and Supplies</b>						
Approved Textbooks and Core Curricula Materials	4100	208,193.00	-	-	(208,193.00)	(100%)
Books and Other Reference Materials	4200	207,531.00	-	-	(207,531.00)	(100%)
Materials and Supplies	4300	1,382,314.00	-	-	(1,382,314.00)	(100%)
Noncapitalized Equipment	4400	329,870.00	-	-	(329,870.00)	(100%)

Food	4700	-	-	-	-	
Total, Books and Supplies		2,127,908.00	-	-	(2,127,908.00)	(100%)
<b>5. Services and Other Operating Expenditures</b>						
Subagreements for Services	5100	-	-	-	-	
Travel and Conferences	5200	130,456.00	-	-	(130,456.00)	(100%)
Dues and Memberships	5300	50,604.00	-	-	(50,604.00)	(100%)
Insurance	5400	261,095.00	-	-	(261,095.00)	(100%)
Operations and Housekeeping Services	5500	369,427.00	-	-	(369,427.00)	(100%)
Rentals, Leases, Repairs, and Noncap. Improvements	5600	2,857,145.00	-	-	(2,857,145.00)	(100%)
Transfers of Direct Costs	5700-5799	-	-	-	-	
Professional/Consulting Services and Operating Expend.	5800	3,397,419.00	-	-	(3,397,419.00)	(100%)
Communications	5900	129,228.00	-	-	(129,228.00)	(100%)
Total, Services and Other Operating Expenditures		7,195,374.00	-	-	(7,195,374.00)	(100%)
<b>6. Capital Outlay (Objects 6100-6170, 6200-6500 modified accrual basis only)</b>						
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	230,500.00	-	-	(230,500.00)	(100%)
Total, Capital Outlay		230,500.00	-	-	(230,500.00)	(100%)
<b>7. Other Outgo</b>						
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		-	-	-	-	
<b>8. TOTAL EXPENDITURES</b>		31,927,650.00	-	-	(31,927,650.00)	(100%)
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b>						
		3,145,340.00	-	-	(3,145,340.00)	(100%)
<b>D. OTHER FINANCING SOURCES / USES</b>						
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		-	-	-	-	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>		3,145,340.00	-	-	(3,145,340.00)	(100%)
<b>F. FUND BALANCE, RESERVES</b>						
1. Beginning Fund Balance						
a. As of July 1	9791	20,031,978.00	-	-	(20,031,978.00)	(100%)
b. Adjustments/Restatements	9793, 9795	-	-	-	-	
c. Adjusted Beginning Fund Balance		20,031,978.00	-	-		
2. Ending Fund Balance, June 30 (E + F.1.c.)		23,177,318.00	-	-		
<b>Components of Ending Fund Balance :</b>						
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  
2023-24 Budget Adoption MYP**

Charter School Name: Literacy First Charter  
(continued) \_\_\_\_\_  
CDS #: 37-10371-6119119  
Charter Approving Entity: SDCOE  
County: San Diego  
Charter #: 405  
Fiscal Year: 2023-24

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 2023-24			Totals for 2024-25	Totals for 2025-26
		Unrestricted	Restricted	Total		
<b>A. REVENUES</b>						
1. LCFF Sources						
State Aid - Current Year	8011	13,090,649.00		13,090,649.00	13,473,717.00	14,046,352.00
Education Protection Account State Aid - Current Year	8012		6,341,530.00	6,341,530.00	6,591,387.00	6,808,244.00
State Aid - Prior Years	8019			-		
Transfers of Charter Schools in Lieu of Property Taxes	8096	4,491,032.00		4,491,032.00	4,491,032.00	4,491,032.00
Other LCFF Transfers	8091, 8097			-		
Total, LCFF Sources		17,581,681.00	6,341,530.00	23,923,211.00	24,556,136.00	25,345,628.00
2. Federal Revenues						
Every Student Succeeds Act (Title I - V)	8290		411,638.00	411,638.00	411,638.00	411,638.00
Special Education - Federal	8181, 8182		246,500.00	246,500.00	253,312.00	253,312.00
Child Nutrition - Federal	8220			-		
Donated Food Commodities	8221			-		
Other Federal Revenues	8110, 8260-8299		1,497,954.00	1,497,954.00	3,063.00	3,063.00
Total, Federal Revenues		-	2,156,092.00	2,156,092.00	668,013.00	668,013.00
3. Other State Revenues						
Special Education - State	StateRevSE		1,673,205.00	1,673,205.00	1,739,129.00	1,861,499.00
All Other State Revenues	StateRevAO	382,904.00	6,048,883.00	6,431,787.00	5,220,287.00	4,612,374.00
Total, Other State Revenues		382,904.00	7,722,088.00	8,104,992.00	6,959,416.00	6,473,873.00
4. Other Local Revenues						
All Other Local Revenues	LocalRevAO	888,695.00		888,695.00	888,695.00	888,695.00
Total, Local Revenues		888,695.00	-	888,695.00	888,695.00	888,695.00
5. TOTAL REVENUES						
		18,853,280.00	16,219,710.00	35,072,990.00	33,072,260.00	33,376,209.00
<b>B. EXPENDITURES</b>						
1. Certificated Salaries						
Certificated Teachers' Salaries	1100	2,450,755.00	8,429,352.00	10,880,107.00	10,725,929.00	10,940,447.58
Certificated Pupil Support Salaries	1200	-	586,997.00	586,997.00	578,679.00	590,252.58
Certificated Supervisors' and Administrators' Salaries	1300	1,597,120.00	216,912.00	1,814,032.00	1,788,326.00	1,824,092.52
Other Certificated Salaries	1900	69,728.00	81,712.00	151,440.00	149,294.00	152,279.88
Total, Certificated Salaries		4,117,603.00	9,314,973.00	13,432,576.00	13,242,228.00	13,507,072.56
2. Non-certificated Salaries						
Non-certificated Instructional Aides' Salaries	2100	205,894.00	1,022,795.00	1,228,689.00	1,201,349.00	1,225,375.98
Non-certificated Support Salaries	2200	812,486.00	69,500.00	881,986.00	862,360.00	879,607.20
Non-certificated Supervisors' and Administrators' Sal.	2300	-	-	-	-	0.00
Clerical and Office Salaries	2400	1,046,637.00	55,900.00	1,102,537.00	1,078,003.00	1,099,563.06
Other Non-certificated Salaries	2900	346,165.00	61,778.00	407,943.00	398,866.00	406,843.32
Total, Non-certificated Salaries		2,411,182.00	1,209,973.00	3,621,155.00	3,540,578.00	3,611,389.56
3. Employee Benefits						
STRS	3101-3102	774,505.00	1,577,181.00	2,351,686.00	2,333,518.00	2,380,188.36
PERS	3201-3202	594,322.00	340,827.00	935,149.00	927,925.00	946,483.50
OASDI / Medicare / Alternative	3301-3302	231,515.00	202,869.00	434,384.00	431,028.00	439,648.56
Health and Welfare Benefits	3401-3402	611,604.00	623,865.00	1,235,469.00	1,225,925.00	1,258,142.00
Unemployment Insurance	3501-3502	3,158.00	5,188.00	8,346.00	8,281.00	8,446.62
Workers' Compensation Insurance	3601-3602	121,740.00	177,063.00	298,803.00	296,494.00	302,423.88
OPEB, Allocated	3701-3702	-	-	-	-	0.00
OPEB, Active Employees	3751-3752	-	-	-	-	0.00
Other Employee Benefits	3901-3902	33,120.00	23,180.00	56,300.00	55,866.00	56,983.32
Total, Employee Benefits		2,369,964.00	2,950,173.00	5,320,137.00	5,279,037.00	5,392,316.24

Description	Object Code	FY 2023-24			Totals for 2024-25	Totals for 2025-26
		Unrestricted	Restricted	Total		

Description	Object Code	FY 2023-24			Totals for 2024-25	Totals for 2025-26
		Unrestricted	Restricted	Total		
<b>4. Books and Supplies</b>						
Approved Textbooks and Core Curricula Materials	4100	18,700.00	189,493.00	208,193.00	214,480.00	220,142.27
Books and Other Reference Materials	4200	43,975.00	163,556.00	207,531.00	213,798.00	219,442.27
Materials and Supplies	4300	776,590.00	605,724.00	1,382,314.00	1,424,060.00	1,461,655.18
Noncapitalized Equipment	4400	73,750.00	256,120.00	329,870.00	339,833.00	348,804.59
Food	4700			-		
Total, Books and Supplies		913,015.00	1,214,893.00	2,127,908.00	2,192,171.00	2,250,044.31
<b>5. Services and Other Operating Expenditures</b>						
Subagreements for Services	5100	-	-	-		
Travel and Conferences	5200	93,093.00	37,363.00	130,456.00	138,701.00	142,362.71
Dues and Memberships	5300	50,313.00	291.00	50,604.00	53,802.00	55,222.37
Insurance	5400	261,095.00	-	261,095.00	277,597.00	284,925.56
Operations and Housekeeping Services	5500	369,427.00	-	369,427.00	392,775.00	403,144.26
Rentals, Leases, Repairs, and Noncap. Improvements	5600	1,884,382.00	972,763.00	2,857,145.00	2,922,472.00	2,999,625.26
Transfers of Direct Costs	5700-5799	-	-	-		0.00
Professional/Consulting Services and Operating Expend.	5800	1,505,959.00	1,891,460.00	3,397,419.00	3,496,892.00	3,589,209.95
Communications	5900	129,181.00	47.00	129,228.00	137,396.00	147,108.22
Total, Services and Other Operating Expenditures		4,293,450.00	2,901,924.00	7,195,374.00	7,419,635.00	7,621,598.33
<b>6. Capital Outlay (Obj. 6100-6170, 6200-6500 for mod. accr. basis only)</b>						
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		
Depreciation Expense (for accrual basis only)	6900	230,500.00		230,500.00	230,500.00	230,500.00
Total, Capital Outlay		230,500.00	-	230,500.00	230,500.00	230,500.00
<b>7. Other Outgo</b>						
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
<b>8. TOTAL EXPENDITURES</b>		<b>14,335,714.00</b>	<b>17,591,936.00</b>	<b>31,927,650.00</b>	<b>31,904,149.00</b>	<b>32,612,921.00</b>
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b>		<b>4,517,566.00</b>	<b>(1,372,226.00)</b>	<b>3,145,340.00</b>	<b>1,168,111.00</b>	<b>763,288.00</b>

Description	Object Code	FY 2023-24			Totals for 2024-25	Totals for 2025-26
		Unrestricted	Restricted	Total		
Description	Object Code	FY 2023-24			Totals for 2024-25	Totals for 2025-26
		Unrestricted	Restricted	Total		
<b>D. OTHER FINANCING SOURCES / USES</b>						
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>						
		4,517,566.00	(1,372,226.00)	3,145,340.00	1,168,111.00	763,288.00
<b>F. FUND BALANCE, RESERVES</b>						
1. Beginning Fund Balance						
a. As of July 1	9791	20,031,978.00	0.00	20,031,978.00	23,177,318.00	24,345,429.00
b. Adjustments/Restatements	9793, 9795	0.00	0.00	0.00		
c. Adjusted Beginning Balance		20,031,978.00	0.00	20,031,978.00	23,177,318.00	24,345,429.00
2. Ending Fund Balance, June 30 (E + F.1.c.)		24,549,544.00	(1,372,226.00)	23,177,318.00	24,345,429.00	25,108,717.00
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	9740		0.00	0.00		
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	23,796,323.96	23,962,310.20

