

WHEREAS, a community college district, county office of education, school district, or charter school shall have the sole authority to determine how the monies received from the Education Protection Account are spent in the school or schools within its jurisdiction;

WHEREAS, the governing board of the district shall make the spending determinations with respect to monies received from the Education Protection Account in open session of a public meeting of the governing board;

WHEREAS, the monies received from the Education Protection Account shall not be used for salaries or benefits for administrators or any other administrative cost;

WHEREAS, each community college district, county office of education, school district and charter school shall annually publish on its Internet website an accounting of how much money was received from the Education Protection Account and how that money was spent;

WHEREAS, the annual independent financial and compliance audit required of community college districts, county offices of education, school districts and charter schools shall ascertain and verify whether the funds provided from the Education Protection Account have been properly disbursed and expended as required by Article XIII, Section 36 of the California Constitution;

WHEREAS, expenses incurred by community college districts, county offices of education, school districts and charter schools to comply with the additional audit requirements of Article XIII, Section 36 may be paid with funding from the Education Protection Act and shall not be considered administrative costs for purposes of Article XIII, Section 36.

NOW, THEREFORE, IT IS HEREBY RESOLVED:

1. The monies received from the Education Protection Account shall be spent as required by Article XIII, Section 36 and the spending determinations on how the money will be spent shall be made in open session of a public meeting of the governing board of Literacy First Charter Schools;

2. In compliance with Article XIII, Section 36(e), with the California Constitution, the governing board of Literacy First Charter Schools has determined to spend the monies received from the Education Protection Act as attached.


PASSED AND ADOPTED by the Governing Board of Literacy First Charter Schools on September 11, 2024 by the following vote:

AYES: 5
NOES: 0
ABSENT: 0

STATE OF CALIFORNIA
COUNTY OF CALIFORNIA

I, Jason Lewis, Secretary of the Board of Trustees of Literacy First Charter Schools, do hereby certify that the foregoing is a full, true, and correct copy of a resolution passed and adopted by the Board at a regularly called and conducted meeting held on said date.

WITNESS my hand this 11th day of September, 2024.



Secretary of the Board of Trustees of Literacy First Charter Schools
Jason Lewis

2024-25 Education Protection Account
Program by Resource Report
Expenditures by Function - Detail

2024-25 Budgeted Revenue and Expenditures through: June 30, 2025
For Fund 01, Resource 1400 Education Protection Account

Description	Object Codes	Amount
AMOUNT AVAILABLE FOR THIS FISCAL YEAR		
Adjusted Beginning Fund Balance	9791-9795	0.00
Revenue Limit Sources	8010-8099	7,268,195.00
Federal Revenue	8100-8299	0.00
Other State Revenue	8300-8599	0.00
Other Local Revenue	8600-8799	0.00
All Other Financing Sources and Contributions	8900-8999	0.00
Deferred Revenue	9650	0.00
TOTAL AVAILABLE		7,268,195.00
EXPENDITURES AND OTHER FINANCING USES		
(Objects 1000-7999)		
Instruction (Teacher Salaries)	1000-1999	7,268,195.00
Instruction-Related Services		
Instructional Supervision and Administration	2100-2150	0.00
AU of a Multidistrict SELPA	2200	0.00
Instructional Library, Media, and Technology	2420	0.00
Other Instructional Resources	2490-2495	0.00
School Administration	2700	0.00
Pupil Services		
Guidance and Counseling Services	3110	0.00
Psychological Services	3120	0.00
Attendance and Social Work Services	3130	0.00
Health Services	3140	0.00
Speech Pathology and Audiology Services	3150	0.00
Pupil Testing Services	3160	0.00
Pupil Transportation	3600	0.00
Food Services	3700	0.00
Other Pupil Services	3900	0.00
Ancillary Services	4000-4999	0.00
Community Services	5000-5999	0.00
Enterprise	6000-6999	0.00
General Administration	7000-7999	0.00
Plant Services	8000-8999	0.00
Other Outgo	9000-9999	0.00
TOTAL EXPENDITURES AND OTHER FINANCING USES		7,268,195.00
BALANCE (Total Available minus Total Expenditures and Other Financing Uses)		0.00

Report ID: MGLS8021
 Bus. Unit: 01200--Literacy First Charter
 Ledger Grp: KK_REVENUE-- KK Revenue
 Charfields Criteria
 Adjustment Periods : 998

PeopleSoft GI
 REVISED BUDGET SUMMARY REPORT
 For Fiscal Year and Budget Period 2025
 2024-25 REVENUE

Page No. 1
 Run Date 05/30/2024
 Run Time 15:56:53

Resource	Object	Budget	Recognized	Actuals	Remaining
00000000 Unres. Res.	8011000 Rev Limt, State Aid-Current Ye	12,830,759.00	0.00	0.00	12,830,759.00
00000000 Unres. Res.	8096000 Trfr To Cht Sch In Lieu Propx	5,309,282.00	0.00	0.00	5,309,282.00
00000000 Unres. Res.	8550000 Mandated Cost Reimbursements	55,281.00	0.00	0.00	55,281.00
00000000 Unres. Res.	8660000 Interest	220,900.00	0.00	0.00	220,900.00
00000000 Unres. Res.	8690000 All Other Local Revenue	5,000.00	0.00	0.00	5,000.00
00000000 Unres. Res.	869011 Yearbook	9,600.00	0.00	0.00	9,600.00
00000000 Unres. Res.	869012 School Plays	2,400.00	0.00	0.00	2,400.00
00000000 Unres. Res.	8699403 Jogaltnh	80,000.00	0.00	0.00	80,000.00
00000000 Unres. Res.	8699405 Liberty High Uniform Collectns	5,750.00	0.00	0.00	5,750.00
00000000 Unres. Res.	8699406 Uniforms/Elementary	500.00	0.00	0.00	500.00
00000000 Unres. Res.	8699407 Mfcu Liberty	55,000.00	0.00	0.00	55,000.00
00000000 Unres. Res.	8699408 8th Grd Activities	9,750.00	0.00	0.00	9,750.00
00000000 Unres. Res.	8699409 Mfcu All Other Accts	300.00	0.00	0.00	300.00
00000000 Unres. Res.	8699414 Elem Sports	8,000.00	0.00	0.00	8,000.00
00000000 Unres. Res.	8699426 HS Sports	57,500.00	0.00	0.00	57,500.00
00000000 Unres. Res.	8699429 Library Fees	200.00	0.00	0.00	200.00
00000000 Unres. Res.	8699431 Alpine HS - Bus Transportation	20,000.00	0.00	0.00	20,000.00
00000000 Unres. Res.	8699443 Mfcu LFCS-New 4/18	107,081.00	0.00	0.00	107,081.00
00000000 Unres. Res.	8699445 Mfcu LFCS-The Difference Card	13.00	0.00	0.00	13.00
00000000 Unres. Res.	8980000 Contribution Frm Un-Res Rev	-1,292,719.00	0.00	0.00	-1,292,719.00
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	Subtotal for Resource 00000000 :	17,484,597.00	0.00	0.00	17,484,597.00
0000416 Block Out Cancer - LCHS	8699000 All Other Local Revenue	9,499.00	0.00	0.00	9,499.00
0000417 Snack Shack	8699000 All Other Local Revenue	100.00	0.00	0.00	100.00
0000419 E-Rate Funding	8699000 All Other Local Revenue	27,685.00	0.00	0.00	27,685.00
0000450 ECSFCU Certificate of Deposit 8662000 Net Incr (Decr) in FMV Investmt	75,000.00	0.00	0.00	0.00	75,000.00
1100000 State Lottery	8560000 State Lottery Revenue	363,558.00	0.00	0.00	363,558.00
1400000 Education Protection Account 8012000 Epa State Aid - Current Year	7,268,195.00	0.00	0.00	0.00	7,268,195.00
2600000 Expanded Learning Opp. Program8590000 All Other State Revenues	1,114,429.00	0.00	0.00	0.00	1,114,429.00
2600000 Expanded Learning Opp. Program8590010 Paid/Rec'D Net Accrued	1,164,971.00	0.00	0.00	0.00	1,164,971.00
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	Subtotal for Resource 26000000 :	2,279,400.00	0.00	0.00	2,279,400.00
3010000 Title I Basic Grvs Low Inc6Neg8290000 All Other Federal Revenue	389,026.00	0.00	0.00	0.00	389,026.00

Adjustment Periods : 998

2024-25 EXPENSES

Resource	Goal	Func	Object	Site	Budget	Actuals	Encumbrance	PreEncumbrance	Remaining
1100000	State Lottery	1110	1000	4300000	Materials And Supplies	001	58,384.00	0.00	58,384.00
1100000	State Lottery	1110	1000	5600003	Copier Lease	001	152,317.00	0.00	152,317.00
1100000	State Lottery	3300	1000	4100000	Textbooks	001	79,899.00	0.00	79,899.00
1100000	State Lottery	3300	1000	4200000	Books Other Than Textbooks	001	778.00	0.00	778.00
1100000	State Lottery	3300	1000	5600003	Copier Lease	001	4,532.00	0.00	4,532.00
Subtotal for Resource 1100000 :					363,558.00	0.00	0.00	363,558.00	
1400000	Education Protection Account	1110	1000	1100000	Teacher's Salaries	001	5,306,308.00	0.00	5,306,308.00
1400000	Education Protection Account	1110	1000	1100097	Bonus Pay	001	204,525.00	0.00	204,525.00
1400000	Education Protection Account	1110	1000	3111000	SNRS, Certificated Positions	001	1,013,504.00	0.00	1,013,504.00
1400000	Education Protection Account	1110	1000	3321000	Medicare Certificated Positions	001	77,122.00	0.00	77,122.00
1400000	Education Protection Account	1110	1000	3401000	Health & Welfare Benefits, cert	001	522,624.00	0.00	522,624.00
1400000	Education Protection Account	1110	1000	3501000	State Unemployment Insurance, cert	001	2,653.00	0.00	2,653.00
1400000	Education Protection Account	1110	1000	3601000	Workers' Compensation Insurance	001	90,738.00	0.00	90,738.00
1400000	Education Protection Account	1110	1000	3901001	In Lieu Of Insurance	001	50,721.00	0.00	50,721.00
Subtotal for Resource 1400000 :					7,268,195.00	0.00	0.00	7,268,195.00	
2600000	Expanded Learning Opp.	Program0000	2700	4300000	Materials And Supplies	100	112.00	0.00	112.00
2600000	Expanded Learning Opp.	Program0000	8200	4300001	Custodial Supplies	001	120.00	0.00	120.00
2600000	Expanded Learning Opp.	Program0000	8200	5500009	Gas & Electric	001	11,394.00	0.00	11,394.00
2600000	Expanded Learning Opp.	Program1110	1000	4300000	Materials And Supplies	001	1,493,827.00	0.00	1,493,827.00
2600000	Expanded Learning Opp.	Program1110	1000	4300002	Materials And Supplies	100	2,048.00	0.00	2,048.00
2600000	Expanded Learning Opp.	Program1110	1000	4300005	Computer Software	001	185.00	0.00	185.00
2600000	Expanded Learning Opp.	Program1110	1000	4400000	Non-Capitalized Equipment	001	173.00	0.00	173.00
2600000	Expanded Learning Opp.	Program1110	1000	5600000	Rentl,Lease,RepairNon-Cap Imp	001	1,624.00	0.00	1,624.00
2600000	Expanded Learning Opp.	Program1110	1000	5800000	Prof/Consult SvcsOperate Exp	001	201.00	0.00	201.00
2600000	Expanded Learning Opp.	Program1110	1000	5800000	Prof/Consult SvcsOperate Exp	100	336,892.00	0.00	336,892.00
2600000	Expanded Learning Opp.	Program1110	1000	5800015	Assessments	001	73,359.00	0.00	73,359.00
2600000	Expanded Learning Opp.	Program1110	1000	5800017	Admissions/Entrance Fees	001	17,121.00	0.00	17,121.00
2600000	Expanded Learning Opp.	Program1110	1000	5900002	Postage/Delivery	001	17,959.00	0.00	17,959.00
2600000	Expanded Learning Opp.	Program8500	5000	4300000	Materials And Supplies	001	156.00	0.00	156.00
2600000	Expanded Learning Opp.	Program8500	5000	5800000	Prof/Consult SvcsOperate Exp	001	319,087.00	0.00	319,087.00
Subtotal for Resource 2600000 :					2,279,400.00	0.00	0.00	2,279,400.00	
3010000	Title I Basic Gtcs Low Inc/Neg	1110	1000	1100000	Instructional Aides' Salaries	001	254,691.00	0.00	254,691.00
3010000	Title I Basic Gtcs Low Inc/Neg	1110	1000	2100000	Instructional Aides' Salaries	001	22,134.00	0.00	22,134.00
3010000	Title I Basic Gtcs Low Inc/Neg	1110	1000	3111000	STRS, Certificated Positions	001	39,870.00	0.00	39,870.00