## CHARTER SCHOOL INTERIM FINANCIAL REPORT - ALTERNATIVE FORM

Reporting Period: 2nd Interim

Charter School Name: <u>Literacy First Charter Schools</u>

Charter School Name: Literacy First Variation Continued (continued)

CDS #: 37-10371-6119119

Charter Approving Entity: San Diego County Board of Education County: San Diego County

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)

	First Interim Budget - October 31				ctuals - January		Second Interim Budget - Jan 31			
Description	Object Code	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
A. REVENUES										
1. LCFF Sources		ı							ı	
State Aid - Current Year	8011	15,856,041.00		15,856,041.00	8,667,462.00		8,667,462.00	16,006,949.00		16,006,949.00
Education Protection Account State Aid - Current Year	8012		3,908,283.00	3,908,283.00		1,918,860.00	1,918,860.00		3,915,894.00	3,915,894.00
State Aid - Prior Years	8019			-			-			-
Transfers to Charter Schools in Lieu of Property Taxes	8096	5,165,779.00		5,165,779.00	2,521,660.00		2,521,660.00	5,045,253.00		5,045,253.00
Other LCFF Transfers	8091, 8097			-			-			-
Total, LCFFSources		21,021,820.00	3,908,283.00	24,930,103.00	11,189,122.00	1,918,860.00	13,107,982.00	21,052,202.00	3,915,894.00	24,968,096.00
2. Federal Revenues		1							1	
Every Student Succeeds Act (Title I - V)	8290 8181, 8182		707,368.00	707,368.00 287,000.00		607,566.00	607,566.00		703,805.00	703,805.00 287,004.00
Special Education - Federal			287,000.00	287,000.00		4.00	4.00		287,004.00	
Child Nutrition - Federal	8220			-						-
Donated Food Commodities Other Federal Revenues	8221 8110, 8260-8299			-					3,063.00	3,063.00
Total, Federal Revenues	0110, 0200-0299		994.368.00	994.368.00		607.570.00	607.570.00		993.872.00	993.872.00
Total, Federal Revenues		- 1	994,300.00	994,306.00	- 1	007,370.00	007,570.00	-	993,672.00	993,672.00
3. Other State Revenues										
Special Education - State	StateRevSE	I	1,750,842.00	1,750,842.00	1	924,189.00	924,189.00		1,750,842.00	1,750,842.00
All Other State Revenues	StateRevAO	410,805.00	6,449,132.00	6,859,937.00	194.808.00	2,360,573.00	2,555,381.00	410,805.00	6,333,516.00	6,744,321.00
Total, Other State Revenues	StateRevAO	410,805.00	8,199,974.00	8,610,779.00	194,808.00	3,284,762.00	3,479,570.00	410,805.00	8,084,358.00	8,495,163.00
Total, Outer Guate Novellues		410,000.00	0,100,014.00	0,010,778.00	104,000.00	0,204,102.00	0,410,010.00	410,000.00	0,004,000.00	0,400,100.00
4. Other Local Revenues										
All Other Local Revenues	LocalRevAO	665,424.00	39,546.00	704,970.00	350,783.00	33,318.00	384,101.00	662,147.00	51,925.00	714,072.00
Total, Local Revenues	LocaliteVAO	665,424.00	39,546.00	704,970.00	350,783.00	33,318.00	384,101.00	662,147.00	51,925.00	714,072.00
Total, Local Novolidos		000,424.00	00,040.00	104,310.00	000,700.00	55,515.00	504,101.00	002,147.00	01,020.00	114,012.00
5. TOTAL REVENUES		22,098,049.00	13.142.171.00	35,240,220.00	11,734,713.00	5.844.510.00	17,579,223.00	22,125,154.00	13.046.049.00	35.171.203.00
VI TOTAL NEVEROLD		22,000,010.00	10,112,11100	00,210,220.00	1 1,10 1,1 10.00	0,011,010.00	11,010,220.00	22,120,104.00	10,010,010.00	00,11.1,200.00
B. EXPENDITURES										
Certificated Salaries										
Certificated Teachers' Salaries	1100	5,672,857.00	4,104,496.00	9,777,353.00	2,318,216.00	2,966,843.00	5,285,059.00	4,603,645.00	4,861,294.00	9,464,939.00
Certificated Pupil Support Salaries	1200	65,292.00	608,951.00	674,243.00	38,085.00	292,487.00	330,572.00	65,292.00	602,645.00	667,937.00
Certificated Supervisors' and Administrators' Salaries	1300	1,859,009.00	152,697.00	2,011,706.00	1,230,358.00	89,214.00	1,319,572.00	2,014,466.00	149,810.00	2,164,276.00
Other Certificated Salaries	1900	81,036.00	45,928.00	126,964.00	30,708.00	34,480.00	65,188.00	52,944.00	49,670.00	102,614.00
Total, Certificated Salaries		7,678,194.00	4,912,072.00	12,590,266.00	3,617,367.00	3,383,024.00	7,000,391.00	6,736,347.00	5,663,419.00	12,399,766.00
, -		, , , , , , , , , , , , , , , , , , , ,	, , , , , , , , , , , , , , , , , , , ,	, ,		.,,	, ,		.,,	, ,
2. Non-certificated Salaries										
Non-certificated Instructional Aides' Salaries	2100	179,484.00	602,762.00	782,246.00	114,743.00	390,538.00	505,281.00	665,634.00	197,667.00	863,301.00
Non-certificated Support Salaries	2200	923,114.00	19,742.00	942,856.00	481,663.00	19,133.00	500,796.00	869,671.00	24,161.00	893,832.00
Non-certificated Supervisors' and Administrators' Sal.	2300						-			-
Clerical and Office Salaries	2400	1,231,137.00	16,674.00	1,247,811.00	764,590.00	9,030.00	773,620.00	1,270,445.00	16,674.00	1,287,119.00
Other Non-certificated Salaries	2900	335,972.00	33,381.00	369,353.00	211,682.00	20,260.00	231,942.00	336,304.00	33,967.00	370,271.00
Total, Non-certificated Salaries		2,669,707.00	672,559.00	3,342,266.00	1,572,678.00	438,961.00	2,011,639.00	3,142,054.00	272,469.00	3,414,523.00
3. Employee Benefits										
STRS	3101-3102	885,588.00	2,309,045.00	3,194,633.00	634,757.00	536,403.00	1,171,160.00	1,307,159.00	1,881,025.00	3,188,184.00
PERS	3201-3202	685,479.00	285,372.00	970,851.00	367,657.00	169,703.00	537,360.00	657,837.00	282,331.00	940,168.00
OASDI / Medicare / Alternative	3301-3302	261,840.00	189,670.00	451,510.00	175,991.00	103,126.00	279,117.00	311,565.00	170,765.00	482,330.00
Health and Welfare Benefits	3401-3402	751,965.00	829,500.00	1,581,465.00	479,777.00	322,559.00	802,336.00	909,526.00	595,159.00	1,504,685.00
Unemployment Insurance	3501-3502	3,695.00	4,246.00	7,941.00	2,732.00	2,412.00	5,144.00	4,880.00	3,499.00	8,379.00
Workers' Compensation Insurance	3601-3602	119,375.00	144,014.00	263,389.00	78,735.00	59,663.00	138,398.00	159,486.00	106,341.00	265,827.00
OPEB, Allocated	3701-3702						-			-
OPEB, Active Employees	3751-3752			-			-			-
Other Employee Benefits	3901-3902	49,041.00	85,975.00	135,016.00	34,000.00	32,300.00	66,300.00	56,737.00	65,080.00	121,817.00
Total, Employee Benefits		2,756,983.00	3,847,822.00	6,604,805.00	1,773,649.00	1,226,166.00	2,999,815.00	3,407,190.00	3,104,200.00	6,511,390.00
4. Books and Supplies		ļ			ļ .			ļ		
Approved Textbooks and Core Curricula Materials	4100	112,156.00	370,948.00	483,104.00	25,834.00	276,161.00	301,995.00	116,475.00	370,948.00	487,423.00
Books and Other Reference Materials	4200	46,440.00	124,424.00	170,864.00	18,283.00	75,291.00	93,574.00	26,596.00	158,727.00	185,323.00
Materials and Supplies	4300	934,035.00	1,374,490.00	2,308,525.00	606,120.00	402,108.00	1,008,228.00	1,060,881.00	1,353,877.00	2,414,758.00
Noncapitalized Equipment	4400	226,249.00	27,515.00	253,764.00	193,782.00	390.00	194,172.00	269,344.00	27,765.00	297,109.00
Food	4700			-			-			-
Total, Books and Supplies		1,318,880.00	1,897,377.00	3,216,257.00	844,019.00	753,950.00	1,597,969.00	1,473,296.00	1,911,317.00	3,384,613.00
Services and Other Operating Expenditures					ļ .			ļ .		
Subagreements for Services	5100						-			-
Travel and Conferences	5200	110,204.00	36,124.00	146,328.00	32,751.00	11,843.00	44,594.00	104,610.00	36,084.00	140,694.00
Dues and Memberships	5300	93,618.00	299.00	93,917.00	54,976.00	-	54,976.00	93,618.00	299.00	93,917.00
Insurance	5400	352,059.00		352,059.00	306,859.00	-	306,859.00	340,080.00	-	340,080.00
Operations and Housekeeping Services	5500	443,960.00	21,134.00	465,094.00	262,192.00	9,739.00	271,931.00	442,460.00	18,311.00	460,771.00
Rentals, Leases, Repairs, and Noncap. Improvements	5600	2,047,761.00	780,099.00	2,827,860.00	783,510.00	528,171.00	1,311,681.00	1,708,418.00	780,099.00	2,488,517.00
Transfers of Direct Costs	5700-5799		-	-			-			-
	5800	1,715,210.00	2,291,144.00	4,006,354.00	626,357.00	944,958.00	1,571,315.00	1,624,947.00	2,443,252.00	4,068,199.00
Professional/Consulting Services and Operating Expend.										
Professional/Consulting Services and Operating Expend.  Communications  Total, Services and Other Operating Expenditures	5900	85,895.00 4,848,707.00	9,025.00 3,137,825.00	94,920.00 7,986,532.00	56,462.00 2,123,107.00	8,820.00 1,503,531.00	65,282.00 3,626,638.00	105,260.00 4,419,393.00	9,025.00 3,287,070.00	114,285.00 7,706,463.00

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	0200			-			_			-
Expansion of School Libraries	6300									
Equipment	6400						-			-
Equipment Replacement	6500						-			-
Depreciation Expense (for accrual basis only)	6900	350,000.00		350,000.00			-	350,000.00		350,000.00
Total, Capital Outlay	0300	350,000.00		350,000.00			-	350,000.00		350,000.00
I otal, Capital Outlay		330,000.00	-	330,000.00	-	-		330,000.00	-	330,000.00
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.	7211-7213 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:	7300-7399						_			_
Interest	7438						-			
Principal (for modified accrual basis only)	7439						•			-
Total, Other Outgo	7439			-			-			-
Total, Other Guigo			-			_		_	-	
8. TOTAL EXPENDITURES		19.622.471.00	14,467,655.00	34,090,126.00	9,930,820.00	7,305,632.00	17,236,452.00	19.528.280.00	14,238,475.00	33,766,755.00
			, , , , , , , , , , , , , , , , , , , ,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		, , , , , , , , , , , , , , , , , , , ,	, ,		, , , , , , , , , , , , , , , , , , , ,	
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND.										
BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		2,475,578.00	(1,325,484.00)	1,150,094.00	1,803,893.00	(1,461,122.00)	342,771.00	2,596,874.00	(1,192,426.00)	1,404,448.00
D. OTHER FINANCING SOURCES / USES										
1. Other Sources	8930-8979			-			1			-
2. Less: Other Uses	7630-7699			-			1			-
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)		2,475,578.00	(1,325,484.00)	1,150,094.00	1,803,893.00	(1,461,122.00)	342,771.00	2,596,874.00	(1,192,426.00)	1,404,448.00
F. FUND BALANCE, RESERVES										
Beginning Fund Balance										
a. As of July 1	9791	19,458,158.00		19,458,158.00	19,458,158.00	1	19,458,158.00	19,458,158.00	1	19,458,158.00
b. Adjustments to Beginning Balance	9793, 9795	19,430,130.00		19,430,130.00	19,430,130.00		19,430,130.00	19,430,130.00		19,430,130.00
c. Adjusted Beginning Balance	3133, 3133	19,458,158.00		19,458,158.00	19,458,158.00		19,458,158.00	19,458,158.00		19,458,158.00
Adjusted beginning balance     Ending Fund Balance, June 30 (E + F.1.c.)		21,933,736.00	(1,325,484.00)	20,608,252.00	21,262,051.00	(1,461,122.00)	19,430,130.00	22,055,032.00	(1,192,426.00)	20,862,606.00
2. Ending Fund Balance, June 30 (E + F.T.C.)		21,333,730.00	(1,323,404.00)	20,000,232.00	21,202,031.00	(1,401,122.00)	13,000,323.00	22,033,032.00	(1,192,420.00)	20,002,000.00
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	5140									
Stabilization Arrangements	9750						-			
Other Commitments	9760						-			
	9760									
d. Assigned				_			_			
d. Assigned Other Assignments	9780						-			-
d. Assigned Other Assignments e Unassigned/Unappropriated							-			-
d. Assigned Other Assignments	9780			-						-

## CHARTER SCHOOL INTERIM FINANCIAL REPORT - ALTERNATIVE FORM

Reporting Period: 2nd Interim

Charter School Name: <u>Literacy First Charter Schools</u>

					2nd Interim vs Increase, (l	
Description	Object Code	1st Interim Budget (X)	Actuals thru 1/31 (Y)	2nd Interim Budget (Z)	\$ Difference (Z) vs. (X)	% Change (Z) vs. (X)
A. REVENUES  1. LCFF/Revenue Limit Sources						
State Aid - Current Year	8011	15,856,041.00	8,667,462.00	16,006,949.00	150,908.00	0.95%
Education Protection Account State Aid - Current Year	8012	3,908,283.00	1,918,860.00	3,915,894.00	7,611.00	0.19%
State Aid - Prior Years	8019	-	ı	ı	-	
Transfers to Charter Schools Funding in Lieu of Property Taxes	8096	5,165,779.00	2,521,660.00	5,045,253.00	(120,526.00)	-2.33%
Other LCFF Transfers	8091, 8097	-	-	-	-	
Total, LCFF Sources		24,930,103.00	13,107,982.00	24,968,096.00	37,993.00	0.15%
2. Federal Revenues						
Every Student Succeeds Act (Title I-V)	8290	707,368.00	607,566.00	703,805.00	(3,563.00)	-0.50%
Special Education - Federal	8181, 8182	287,000.00	4.00	287,004.00	4.00	0.00%
Child Nutrition - Federal	8220	-		-	-	
Donated Food Commodities	8221	-	-	-	-	
Other Federal Revenues	8110, 8260-8299	-	-	3,063.00	3,063.00	New
Total, Federal Revenues		994,368.00	607,570.00	993,872.00	(496.00)	-0.05%
3. Other State Revenues						
Special Education - State	StateRevSE	1,750,842.00	924,189.00	1,750,842.00	-	0.00%
All Other State Revenues	StateRevAO	6,859,937.00	2,555,381.00	6,744,321.00	(115,616.00)	-1.69%
Total, Other State Revenues		8,610,779.00	3,479,570.00	8,495,163.00	(115,616.00)	-1.34%
4. Other Local Revenues						
All Other Local Revenues	LocalRevAO	704,970.00	384,101.00	714,072.00	9,102.00	1.29%
Total, Local Revenues		704,970.00	384,101.00	714,072.00	9,102.00	1.29%
5. TOTAL REVENUES		35,240,220.00	17,579,223.00	35,171,203.00	(69,017.00)	-0.20%
		00,210,220.00	,0.0,220.00	30,111,200.00	(00,011.00)	0.2070
B. EXPENDITURES						
Certificated Salaries     Certificated Tapahara! Salarias	1100	9,777,353.00	5,285,059.00	9,464,939.00	(212 414 00)	2 200/
Certificated Teachers' Salaries Certificated Pupil Support Salaries	1100 1200	674,243.00	330,572.00	667,937.00	(312,414.00) (6,306.00)	-3.20% -0.94%
Certificated Pupil Support Salaries  Certificated Supervisors' and Administrators' Salaries	1300	2,011,706.00	1,319,572.00	2,164,276.00	152,570.00	7.58%
Other Certificated Salaries	1900	126,964.00	65,188.00	102,614.00	(24,350.00)	-19.18%
Total, Certificated Salaries	1000	12,590,266.00	7,000,391.00	12,399,766.00	(190,500.00)	-1.51%
Non-certificated Salaries     Non-certificated Instructional Aides' Salaries	2100	782,246.00	505,281.00	863,301.00	81,055.00	10.36%
Non-certificated Support Salaries	2200	942,856.00	500,796.00	893,832.00	(49,024.00)	-5.20%
Non-certificated Supervisors' and Administrators' Sal.	2300	-	-	-	(40,024.00)	0.2070
Clerical and Office Salaries	2400	1,247,811.00	773,620.00	1,287,119.00	39,308.00	3.15%
Other Non-certificated Salaries	2900	369,353.00	231,942.00	370,271.00	918.00	0.25%
Total, Non-certificated Salaries		3,342,266.00	2,011,639.00	3,414,523.00	72,257.00	2.16%
3. Employee Benefits						
STRS	3101-3102	3,194,633.00	1,171,160.00	3,188,184.00	(6,449.00)	-0.20%
PERS	3201-3202	970,851.00	537,360.00	940,168.00	(30,683.00)	-3.16%
OASDI / Medicare / Alternative	3301-3302	451,510.00	279,117.00	482,330.00	30,820.00	6.83%
Health and Welfare Benefits	3401-3402	1,581,465.00	802,336.00	1,504,685.00	(76,780.00)	-4.85%
Unemployment Insurance	3501-3502	7,941.00	5,144.00	8,379.00	438.00	5.52%
Workers' Compensation Insurance	3601-3602	263,389.00	138,398.00	265,827.00	2,438.00	0.93%
OPEB, Allocated	3701-3702	-	-	-	-	
OPEB, Active Employees	3751-3752	-	-	-	-	
Other Employee Benefits	3901-3902	135,016.00	66,300.00	121,817.00	(13,199.00)	-9.78%
Total, Employee Benefits		6,604,805.00	2,999,815.00	6,511,390.00	(93,415.00)	-1.41%
4. Books and Supplies						
Approved Textbooks and Core Curricula Materials	4100	483,104.00	301,995.00	487,423.00	4,319.00	0.89%
Books and Other Reference Materials	4200	170,864.00	93,574.00	185,323.00	14,459.00	8.46%
Materials and Supplies	4300	2,308,525.00	1,008,228.00	2,414,758.00	106,233.00	4.60%
Noncapitalized Equipment	4400	253,764.00	194,172.00	297,109.00	43,345.00	17.08%

Food	4700				1	
Total, Books and Supplies	4700	3,216,257.00	1,597,969.00	3,384,613.00	168,356.00	5.23%
		, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	1,001,000100	5,00 1,01010	,	
5. Services and Other Operating Expenditures						
Subagreements for Services	5100	-	-	-	-	
Travel and Conferences	5200	146,328.00	44,594.00	140,694.00	(5,634.00)	-3.85%
Dues and Memberships	5300	93,917.00	54,976.00	93,917.00	-	0.00%
Insurance	5400	352,059.00	306,859.00	340,080.00	(11,979.00)	-3.40%
Operations and Housekeeping Services	5500	465,094.00	271,931.00	460,771.00	(4,323.00)	-0.93%
Rentals, Leases, Repairs, and Noncap. Improvements	5600	2,827,860.00	1,311,681.00	2,488,517.00	(339,343.00)	-12.00%
Transfers of Direct Costs	5700-5799	4 000 054 00	4 574 045 00	4 000 400 00	61.845.00	4.540/
Professional/Consulting Services and Operating Expend. Communications	5800 5900	4,006,354.00 94,920.00	1,571,315.00 65,282.00	4,068,199.00 114,285.00	19,365.00	1.54% 20.40%
Total, Services and Other Operating Expenditures	5900	7,986,532.00	3,626,638.00	7,706,463.00	(280,069.00)	-3.51%
Total, Services and Other Operating Experiditures		7,900,532.00	3,020,030.00	1,100,403.00	(200,009.00)	-3.3170
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	-	0.00%
Total, Capital Outlay		350,000.00	-	350,000.00	-	0.00%
7. Other Outgo	<b></b>				т	
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 All Other Transfers	7221-7223AO	-	-	-	-	
All Other Transfers  Transfers of Indirect Costs	7281-7299 7300-7399	-	-	-	-	
Debt Service:	7300-7399	-	-	-	-	
Interest	7438	_	_	_	_	
Principal (for modified accrual basis only)	7439			_	_	
Total, Other Outgo	1400	-	_		-	
rotal, outsi outgo					I	
8. TOTAL EXPENDITURES		34,090,126.00	17,236,452.00	33,766,755.00	(323,371.00)	-0.95%
		,,	,,,,		(===,=====/]	
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND.						
BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		1,150,094.00	342,771.00	1,404,448.00	254,354.00	22.12%
D. OTHER FINANCING SOURCES / USES						
1. Other Sources	8930-8979	-	-	-	-	
2. Less: Other Uses	7630-7699	-	-	-	-	
Contributions Between Unrestricted and Restricted Accounts					1	
(must net to zero)	8980-8999	-	-	-	-	
4. TOTAL OTHER SIMANOING COMPOSE (11050					1	
4. TOTAL OTHER FINANCING SOURCES / USES		-	-	-	-	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		1 150 004 00	242 774 00	1 404 449 00	254 254 00	22 420/
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		1,150,094.00	342,771.00	1,404,448.00	254,354.00	22.12%
F. FUND BALANCE, RESERVES						
Beginning Fund Balance						
a. As of July 1	9791	19,458,158.00	19,458,158.00	19,458,158.00	_ [	0.00%
b. Adjustments/Restatements	9793, 9795	19,436,136.00	19,436,136.00	-	-	0.0076
c. Adjusted Beginning Fund Balance	0.00,0.00	19,458,158.00	19,458,158.00	19,458,158.00		
2. Ending Fund Balance, June 30 (E + F.1.c.)		20,608,252.00	19,800,929.00	20,862,606.00		
,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		.,,	-,,-	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		
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						
· ·	9780 9789 9790	-	-	-	-	

## CHARTER SCHOOL MULTI-YEAR PROJECTION - ALTERNATIVE FORM Second Interim Report - MYP

Charter School Name: Literacy First Charter Schools
(continued)

CDS #: 37-10371-6119119

Charter Approving Entity: San Diego County Board of Educ
County: San Diego County
Charter #: 405

Fiscal Year: 2024-25

This charter school uses the following basis of accounting:

χ.	Accrual Basis (Applicable Capital Assets	Interest on Long-Term Debt / Lo	ong-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	Unrestricted	FY 2024-25 Restricted	Totals for 2025-26	Totals for 2026-27	
A. REVENUES	Object Code	Omestricted	Restricted	Total	2023-20	2020-21
1. LCFF Sources						
State Aid - Current Year	8011	16,006,949.00	0.00	16,006,949.00	16,450,554.00	17,065,514.00
Education Protection Account State Aid - Current Year	8012	0.00	3,915,894.00	3,915,894.00	4,011,052.00	4,152,239.00
State Aid - Prior Years	8019	0.00	0.00	0.00	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	, , , , , , , , , , , , , , , , , , , ,
Transfers of Charter Schools in Lieu of Property Taxes	8096	5,045,253.00	0.00	5,045,253.00	5,045,253.00	5,045,253.00
Other LCFF Transfers	8091, 8097	0.00	0.00	0.00		,
Total, LCFF Sources	·	21,052,202.00	3,915,894.00	24,968,096.00	25,506,859.00	26,263,006.00
2. Federal Revenues						
Every Student Succeeds Act (Title I - V)	8290	0.00	703,805.00	703,805.00	418,762.00	418,762.00
Special Education - Federal	8181, 8182	0.00	287,004.00	287,004.00	284,908.00	284,908.00
Child Nutrition - Federal	8220	0.00	0.00	0.00	204,900.00	204,900.00
Child Nutrition - Federal  Donated Food Commodities	8220	0.00	0.00	0.00		
Other Federal Revenues	8110, 8260-8299	0.00	3,063.00	3,063.00	3,063.00	3,063.00
	8110, 8260-8299	0.00				
Total, Federal Revenues		0.00	993,872.00	993,872.00	706,733.00	706,733.00
3. Other State Revenues						
Special Education - State	StateRevSE	0.00	1,750,842.00	1,750,842.00	1,800,981.00	1,864,387.00
All Other State Revenues	StateRevAO	410,805.00	6,333,516.00	6,744,321.00	3,554,926.00	4,076,785.00
Total, Other State Revenues		410,805.00	8,084,358.00	8,495,163.00	5,355,907.00	5,941,172.00
4. Other Local Revenues						
All Other Local Revenues	LocalRevAO	662,147.00	51,925.00	714,072.00	704,970.00	704,970.00
Total, Local Revenues	Loodii (677 (6	662,147.00	51,925.00	714,072.00	704,970.00	704,970.00
Total, Edda Novelladd		002,147.00	01,020.00	714,072.00	704,070.00	704,070.00
5. TOTAL REVENUES		22,125,154.00	13,046,049.00	35,171,203.00	32,274,469.00	33,615,881.00
B. EXPENDITURES						
Certificated Salaries						
Certificated Teachers' Salaries	1100	4,603,645.00	4,861,294.00	9,464,939.00	9,313,093.32	9,592,486.04
Certificated Pupil Support Salaries	1200	65,292.00	602,645.00	667,937.00	657,221.31	676,937.94
Certificated Supervisors' and Administrators' Salaries	1300	2,014,466.00	149,810.00	2,164,276.00	2,129,554.60	2,193,441.22
Other Certificated Salaries	1900	52,944.00	49,670.00	102,614.00	100,967.77	103,996.80
Total, Certificated Salaries	1000	6,736,347.00	5,663,419.00	12,399,766.00	12,200,837.00	12,566,862.00
, 						
2. Non-certificated Salaries						
Non-certificated Instructional Aides' Salaries	2100	665,634.00	197,667.00	863,301.00	878,971.53	905,340.66
Non-certificated Support Salaries	2200	869,671.00	24,161.00	893,832.00	910,056.73	937,358.41
Non-certificated Supervisors' and Administrators' Sal.	2300	0.00	0.00	0.00	0.00	0.00
Clerical and Office Salaries	2400	1,270,445.00	16,674.00	1,287,119.00	1,310,482.63	1,349,797.07
Other Non-certificated Salaries	2900	336,304.00	33,967.00	370,271.00	376,992.11	388,301.87
Total, Non-certificated Salaries		3,142,054.00	272,469.00	3,414,523.00	3,476,503.00	3,580,798.00
2. Employee Popolite						
3. Employee Benefits STRS	3101-3102	1,307,159.00	1,881,025.00	3,188,184.00	3,273,227.67	3,530,481.72
PERS	3201-3202	657,837.00	282,331.00	940,168.00	965,246.65	1,041,108.65
OASDI / Medicare / Alternative	3301-3302	311,565.00	170,765.00	482,330.00	495,195.98	534,115.11
Health and Welfare Benefits	3401-3402	909,526.00	595,159.00	1,504,685.00	1,544,821.93	1,666,234.72
Unemployment Insurance	3501-3502	4,880.00	3,499.00	8,379.00	8,602.51	9,278.61
Workers' Compensation Insurance	3601-3602	159,486.00	106,341.00	265,827.00	272,917.84	294,367.38
OPEB, Allocated	3701-3702	0.00	0.00	0.00	-	0.00
OPEB, Active Employees	3751-3752	0.00	0.00	0.00	-	0.00
Other Employee Benefits	3901-3902	56,737.00	65,080.00	121,817.00	125,066.42	134,895.82

			FY 2024-25	Totals for	Totals for	
Description	Object Code	Unrestricted	Restricted	Total	2025-26	2026-27
Total, Employee Benefits		3,407,190.00	3,104,200.00	6,511,390.00	6,685,079.00	7,210,482.00

Books and Other Reference Malerials   4200				FY 2024-25	Totals for	Totals for	
Approved Textbooks and Core Curricula Materials	Description	Object Code	Unrestricted	Restricted	Total	2025-26	2026-27
Books and Other Reference Malerials   4200   26,566.00   158,727.00   185,323.00   141,618.62   154,485.80   140,2012.943.4   140,000   1,283,877.00   185,223.00   127,043.4   247,670.2   141,678.00   1,283,877.00   1,283,877.00   0,000	4. Books and Supplies						
Materials and Supplies   4300   1,866,881.00   237,765.00   227,762.34   247,670.2	Approved Textbooks and Core Curricula Materials	4100	116,475.00	370,948.00	487,423.00	372,474.94	406,316.04
Noncapitalized Equipment   Add   20,344.00   27,765.00   297,109.00   227,042.34   247,670.0   Col.	Books and Other Reference Materials	4200	26,596.00	158,727.00	185,323.00	141,618.62	154,485.34
Food	Materials and Supplies	4300	1,060,881.00	1,353,877.00	2,414,758.00	1,845,290.10	2,012,943.41
Total, Books and Supplies	Noncapitalized Equipment	4400	269,344.00	27,765.00	297,109.00	227,042.34	247,670.20
5. Services and Other Operating Expenditures Subagreements for Services Travel and Conferences 5200 104,610,00 36,084.00 110,0694.00 110,096.15 113,594.6 Dues and Memberships 15300 93,618.00 299.00 93,917.00 174,66.19 75,827.4 Insurance Operations and Housekeeping Services Operations and Housekeeping Services 15500 442,246.00 18,311.00 460,771.00 363,379.33 372.01 Rentals, Leases, Repalirs, and Noncap. Improvements Transfers of Direct Costs Transfers of Direct Costs Transfers of Direct Costs Total, Services and Other Operating Expend. Services and Other Operating Expenditures 6. Capital Outlay (Obj. 6100-6170, 6200-6500 for mod. accr. basis only) Total, Capital Outlay Total, Capital Outlay Transfers of Apportionments to Other LEAs Transfers of Pass-through Revenues to Other LEAs Transfers of Apportionments to Other LEAs - All Other All Other Transfers Transfers of Apportionments to Other LEAs - All Other Transfers of Apportionments to Other LEAs - All Other Transfers of Apportionments to Other LEAs - All Other Transfers of Apportionments to Other LEAs - All Other Transfers of Apportionments to Other LEAs - All Other Transfers of Apportionments to Other LEAs - All Other Transfers of Apportionments to Other LEAs - All Other Transfers of Apportionments to Other LEAs - All Other Transfers of Apportionments to Other LEAs - All Other Transfers of Apportionments to Other LEAs - All Other Transfers of Apportionments to Other LEAs Transfers of	Food	4700	0.00	0.00	0.00	0.00	0.00
Subagreements for Services  Travel and Conferences  Dues and Memberships  S300  93.618.00  299.00  340,080.00  340	Total, Books and Supplies		1,473,296.00	1,911,317.00	3,384,613.00	2,586,426.00	2,821,415.00
Subagreements for Services   5100	5. Services and Other Operating Expenditures						0.00
Dues and Memberships   5300   93,618.00   299.00   33,917.00   74,066.19   75,827.4	Subagreements for Services	5100	0.00	0.00	0.00	0.00	
Insurance Operations and Housekeeping Services Operations and Housekeeping Services Operations and Housekeeping Services Sendats, Leases, Repairs, and Noncap. Improvements S600	Travel and Conferences	5200	104,610.00	36,084.00	140,694.00	110,956.15	113,594.69
Insurance	Dues and Memberships	5300	93.618.00	299.00	93.917.00	74.066.19	75,827.49
Section   Comparison   Compar	·		·		· ·		274,576.61
Rentals, Leases, Repairs, and Noncap. Improvements Transfers of Direct Costs   Transfers of Direct Costs   Professional/Consulting Services and Operating Expend.   5800   1,624,947.00   2,443,252.00   4,068,199.00   0,00   0.00   0	Operations and Housekeeping Services	5500	,	18.311.00	· · · · · · · · · · · · · · · · · · ·		,
Transfers of Direct Costs   Professional/Consulting Services and Operating Expend.   5800   1,624,947.00   2,443,225.00   4,088,199.00   3,208,322.30   3,288,616.2   5900   105,260.00   9,025.00   114,285.00   90,129.10   92,272.3   14,285.00   14,288,470.00   7,706,463.00   6,077,583.00   6,222,108.0   4,419,393.00   3,287,070.00   7,706,463.00   6,077,583.00   6,222,108.0   4,419,393.00   3,287,070.00   7,706,463.00   6,077,583.00   6,222,108.0   4,419,393.00   3,287,070.00   7,706,463.00   6,077,583.00   6,222,108.0   4,419,393.00   3,287,070.00   7,706,463.00   6,077,583.00   6,222,108.0   4,419,393.00   3,287,070.00   7,706,463.00   6,077,583.00   6,222,108.0   4,419,393.00   3,287,070.00   7,706,463.00   6,077,583.00   6,222,108.0   4,419,393.00   3,287,070.00   7,706,463.00   6,077,583.00   6,222,108.0   4,419,393.00   3,287,070.00   7,706,463.00   6,077,583.00   6,222,108.0   4,419,393.00   3,287,070.00   7,706,463.00   6,077,583.00   6,222,108.0   4,419,393.00   3,287,070.00   7,706,463.00   6,077,583.00   6,222,108.0   4,419,393.00   3,287,070.00   7,706,463.00   6,077,583.00   6,222,108.0   4,419,393.00   3,287,070.00   7,706,463.00   6,077,583.00   6,222,108.0   4,419,393.00   3,287,070.00   7,706,463.00   6,077,583.00   6,222,108.0   4,419,393.00   3,287,070.00   7,706,463.00   6,077,583.00   6,222,108.0   4,419,393.00   3,287,070.00   7,706,463.00   6,077,583.00   6,222,108.0   4,419,393.00   3,287,070.00   7,706,463.00   6,077,583.00   6,222,108.00   4,419,393.00   3,287,070.00   7,706,463.00   6,077,583.00   6,222,108.00   4,419,393.00   3,287,070.00   7,706,463.00   6,077,583.00   6,222,108.00   4,419,393.00   3,287,070.00   7,706,463.00   6,077,583.00   6,222,108.00   4,419,393.00   3,287,070.00   7,706,463.00   6,077,583.00   6,222,108.00   4,419,393.00   3,287,070.00   7,706,463.00   6,077,583.00   6,077,583.00   6,077,583.00   6,077,583.00   6,077,583.00   6,077,583.00   6,077,583.00   6,077,583.00   6,077,583.00   6,077,583.00   6,077,583.00   6,077,583.00   6,077,583.00   6,077,583.00			,	,	,		
Professional/Consulting Services and Operating Expend. Communications Total, Services and Other Operating Expenditures  6. Capital Outlay (Obj. 6100-6170, 6200-6500 for mod. accr. basis only) Land and Land Improvements Buildings and Improvements of Buildings Books and Media for New School Libraries or Major Expansion of School Libraries Equipment Equipment Replacement Depreciation Expense (for accrual basis only) Total, Capital Outlay  7. Other Outgo Transfers of Apportionments to Other LEAs Transfers of Apportionments to Other LEAs - All Other All Other Transfers Transfers of Indirect Costs Principal (for modified accrual basis only) Total, Other Outgo  8. TOTAL EXPENDITURES  C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND.		5700-5799					0.00
Services and Other Operating Expenditures							
Total, Services and Other Operating Expenditures							92,272.37
6. Capital Outlay (Obj. 6100-6170, 6200-6500 for mod. accr. basis only) Land and Land Improvements Buildings and Improvements of Buildings Books and Media for New School Libraries or Major Expansion of School Libraries Equipment Equipment Equipment (6400 0.00 0.00 0.00 0.00 Equipment (6500 0.00 0.00 0.00 0.00 Depreciation Expense (for accrual basis only) Total, Capital Outlay  7. Other Outgo Tuition to Other Schools Transfers of Pass-through Revenues to Other LEAs Transfers of Apportionments to Other LEAs - Spec. Ed. Transfers of Apportionments to Other LEAs - All Other All Other Transfers Transfers of Apportionments to Other LEAs - All Other Transfers of Apportionments to Other LEAs - All Other Transfers of Indirect Costs Debt Service: Interest Principal (for modified accrual basis only) Total, Other Outgo  8. TOTAL EXPENDITURES  C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND.			·	,		,	
Land and Land Improvements   Buildings   Buildings   Buildings and Improvements of Buildings   Buoks and Media for New School Libraries or Major   Expansion of School Libraries   6300	rotal, corrisos and calor operating Experiations		1,110,000.00	0,201,010.00	7,700,700.00	0,011,000.00	0,222,100.00
Buildings and Improvements of Buildings   Books and Media for New School Libraries or Major	6. Capital Outlay (Obj. 6100-6170, 6200-6500 for mod. accr. basis only)						
Books and Media for New School Libraries or Major Expansion of School Libraries   6300   0.00   0.00   0.00   0.00   0.00   Equipment Equipment Replacement   6500   0.0	Land and Land Improvements	6100-6170	0.00	0.00	0.00		
Expansion of School Libraries   6300   0.0	Buildings and Improvements of Buildings	6200	0.00	0.00	0.00		
Equipment Equipment Replacement Equipment Replacement Equipment Replacement (6500 0.00 0.00 0.00 0.00 0.00 0.00 0.00	Books and Media for New School Libraries or Major						
Equipment Replacement  Depreciation Expense (for accrual basis only)  Total, Capital Outlay  7. Other Outgo  Tuition to Other Schools  Transfers of Pass-through Revenues to Other LEAs  Transfers of Apportionments to Other LEAs - Spec. Ed.  Transfers of Apportionments to Other LEAs - All Other  All Other Transfers  Transfers of Indirect Costs  Debt Service:  Interest  Principal (for modified accrual basis only)  Total, Other Outgo  8. TOTAL EXPENDITURES  C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND.  6500  0.00  0.00  0.00  350,000.00  0.00  350,000.00  0.0	Expansion of School Libraries	6300	0.00	0.00	0.00		
Depreciation Expense (for accrual basis only)   Total, Capital Outlay   350,000.00   0.00   350,000.00   375,000.00   400,000.00   350,000.00   375,000.00   400,000.00   350,000.00   375,000.00   400,000.00   400,000.00   375,000.00   400,000.00   40	Equipment	6400	0.00	0.00	0.00		
Total, Capital Outlay  7. Other Outgo Tuition to Other Schools Transfers of Pass-through Revenues to Other LEAs Transfers of Apportionments to Other LEAs - Spec. Ed. Transfers of Apportionments to Other LEAs - Spec. Ed. Transfers of Apportionments to Other LEAs - All Other All Other Transfers Transfers of Indirect Costs Debt Service: Interest Principal (for modified accrual basis only) Total, Other Outgo  8. TOTAL EXPENDITURES  Total, Capital Outlay  350,000.00 0.00 0.00 0.00 0.00 0.00 0.00	Equipment Replacement	6500	0.00	0.00	0.00		
7. Other Outgo     Tuition to Other Schools     Transfers of Pass-through Revenues to Other LEAs     Transfers of Apportionments to Other LEAs - Spec. Ed.     Transfers of Apportionments to Other LEAs - Spec. Ed.     Transfers of Apportionments to Other LEAs - Spec. Ed.     Transfers of Apportionments to Other LEAs - All Other     All Other Transfers     Transfers of Indirect Costs     Debt Service:     Interest     Principal (for modified accrual basis only)     Total, Other Outgo  8. TOTAL EXPENDITURES  C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND.	Depreciation Expense (for accrual basis only)	6900	350,000.00	0.00	350,000.00		
Tuition to Other Schools Transfers of Pass-through Revenues to Other LEAs Transfers of Apportionments to Other LEAs - Spec. Ed. Transfers of Apportionments to Other LEAs - Spec. Ed. Transfers of Apportionments to Other LEAs - All Other All Other Transfers Transfers of Indirect Costs Transfers of Indirect Costs Debt Service: Interest Principal (for modified accrual basis only) Total, Other Outgo  8. TOTAL EXPENDITURES  Transfers of Pass-through Revenues to Other LEAs - All Other LEAs - Spec. Ed. T221-7223SE 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.	Total, Capital Outlay		350,000.00	0.00	350,000.00	375,000.00	400,000.00
Transfers of Pass-through Revenues to Other LEAs   Transfers of Apportionments to Other LEAs - Spec. Ed.   Transfers of Apportionments to Other LEAs - Spec. Ed.   Transfers of Apportionments to Other LEAs - All Other   All Other Transfers   Transfers   Transfers   Transfers of Indirect Costs   Transfers	7. Other Outgo						
Transfers of Pass-through Revenues to Other LEAs   Transfers of Apportionments to Other LEAs - Spec. Ed.   Transfers of Apportionments to Other LEAs - Spec. Ed.   Transfers of Apportionments to Other LEAs - All Other   All Other Transfers   Transfers of Indirect Costs   Transfers	Tuition to Other Schools	7110-7143	0.00	0.00	0.00		
Transfers of Apportionments to Other LEAs - Spec. Ed. Transfers of Apportionments to Other LEAs - All Other All Other Transfers Transfers of Indirect Costs Debt Service: Interest Principal (for modified accrual basis only) Total, Other Outgo  8. TOTAL EXPENDITURES Transfers of Apportionments to Other LEAs - All Other T221-7223SE 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.	Transfers of Pass-through Revenues to Other LEAs	7211-7213					
All Other Transfers 7280-7299 0.00 0.00 0.00 0.00 Transfers 7300-7399 0.00 0.00 0.00 0.00 0.00 Debt Service:  Interest 7438 0.00 0.00 0.00 0.00 Debt Service: Interest 7438 0.00 0.00 0.00 0.00 0.00 Total, Other Outgo 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.	ů .						
All Other Transfers 7280-7299 0.00 0.00 0.00 0.00 Transfers 7300-7399 0.00 0.00 0.00 0.00 0.00 Debt Service:  Interest 7438 0.00 0.00 0.00 0.00 Debt Service: Interest 7438 0.00 0.00 0.00 0.00 0.00 Total, Other Outgo 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.	Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	0.00	0.00	0.00		
Transfers of Indirect Costs 7300-7399 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	• •						
Debt Service:	Transfers of Indirect Costs		0.00	0.00	0.00		
Interest							
Principal (for modified accrual basis only) Total, Other Outgo  8. TOTAL EXPENDITURES  19,528,280.00 14,238,475.00 33,766,755.00 31,401,428.00 32,801,665.0  C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND.	Interest	7438	0.00	0.00	0.00		
Total, Other Outgo  8. TOTAL EXPENDITURES  19,528,280.00 14,238,475.00 33,766,755.00 31,401,428.00 32,801,665.0  C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND.							
8. TOTAL EXPENDITURES  19,528,280.00 14,238,475.00 33,766,755.00 31,401,428.00 32,801,665.0  C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND.						0.00	0.00
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND.	, <del></del>		2.00	2.00	2.00	2.00	2.00
	8. TOTAL EXPENDITURES		19,528,280.00	14,238,475.00	33,766,755.00	31,401,428.00	32,801,665.00
	C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND.						
BEFORE OTHER FINANCING SOURCES AND USES (A5-B8) 2,596,874.00 (1,192,426.00) 1,404,448.00 873,041.00 814,216.0	BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		2,596,874.00	(1,192,426.00)	1,404,448.00	873,041.00	814,216.00

Description	Object Code	Unrestricted	FY 2024-25 Restricted	Totals for 2025-26	Totals for 2026-27	
Description	Object Code	Ginestricted	FY 2024-25	Total	Totals for	Totals for
Description	Object Code	Unrestricted	Restricted	Total	2025-26	2026-27
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)		2,596,874.00	(1,192,426.00)	1,404,448.00	873,041.00	814,216.00
F. FUND BALANCE, RESERVES						
1. Beginning Fund Balance						
a. As of July 1	9791	19,458,158.00	0.00	19,458,158.00	20,862,606.00	21,735,647.00
b. Adjustments/Restatements	9793, 9795	0.00	0.00	0.00		
c. Adjusted Beginning Balance		19,458,158.00	0.00	19,458,158.00	20,862,606.00	21,735,647.00
2. Ending Fund Balance, June 30 (E + F.1.c.)		22,055,032.00	(1,192,426.00)	20,862,606.00	21,735,647.00	22,549,863.00
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		
Unassigned/Unappropriated Amount	9790	0.00	0.00	0.00	0.00	0.00

## Cash Flow Worksheet As of January 31, 2025

														Deferred / Carry Over	TOT41
Actual or Projected		July Actuals	August Actuals	September Actuals	October Actuals	November Actuals	December Actuals	January Actuals	February Proiected	March Projected	April Projected	May Proiected	June Projected	Projected Projected	TOTAL
BEGINNING CASH	9110	15,060,795	13,407,357	11,411,773	12,958,949	12,599,517	13,550,792	14.485.884	14.491.295	14,379,452	15,797,252	15.669.675	15,122,054	Fiojected	
RECEIPTS	0110	10,000,700	10,407,007	11,411,770	12,000,040	12,000,017	10,000,702	14,400,004	14,401,200	14,070,402	10,707,202	10,000,010	10,122,004		
LCFF Sources															
State Aid. EPA	8011-8019	787.951	787.951	2.377.742	1.418.312	1.418.312	2.377.742	1.418.312	1.589.342	2.584.055	1.589.343	1.589.343	1.984.438		19.922.843
In Lieu Property Taxes	8096	,	304,288	611,159	396,321	403,621	403,621	403,621	403,621	712,013	356,007	356,978	694,003		5,045,253
Other LCFF/Revenue Limit Transfers	8091, 8097								-						0
Federal Revenue	8100-8299			230,361		101,575	30,350	193,419	98,730	95,667	94,036			149,734	993,872
Other State Revenue	8300-8599	73,941	159,698	226,584	296,762	357,118	634,873	437,602	308,983	460,994	351,460	308,983	1,294,400	3,583,765	8,495,163
Other Local Revenue	8600-8799	2,307	5,903	12,040	54,104	3,688	76,237	72,303	61,165	70,375	55,379	60,165	83,999	156,407	714,072
All Other Financing Sources	8930-8979														0
Other Receipts/Non-Revenue															0
TOTAL RECEIPTS		864,199	1,257,840	3,457,886	2,165,499	2,284,314	3,522,823	2,525,257	2,461,841	3,923,104	2,446,225	2,315,469	4,056,840	3,889,906	35,171,203
DISBURSEMENTS															
Certificated Salaries	1000-1999	963,872	911,676	945,622	938,850	926,775	1,345,461	955,424	980,961	980,961	980,961	1,183,897	1,285,306		12,399,766
Classified Salaries	2000-2999	143,121	214,610	308,517	360,329	271,604	426,653	285,310	283,678	283,678	283,678	283,678	269,667		3,414,523
Employee Benefits	3000-3999	490,757	525,689	419,209	390,158	369,763	275,112	467,497	520,041	520,041	520,041	549,810	1,463,272		6,511,390
Books and Supplies	4000-4999	252,324	1,231,464	610,385	564,910	61,314	362,316	470,515	730,177	592,677	596,177	584,677	3,410,427		9,467,363
Services and Operating Expenditures	5000-5999	109,657	183,539	114,963	109,657	189,428	115,153	110,063	176,828	102,947	102,946	176,828	131,704		1,623,713
Capital Outlay / Depreciation Expense	6000-6999	265,429	539,661	38,288	187,152	48,840	63,289	149,497	17,000	25,000	30,000	59,200	350,000		1,773,356
Other Outgo / Sales Tax / MFCU DC	7000-7499			4,573	101,481			81,540							187,594
All Other Financing Uses / PrePaids	7630-7699										59,999	25,000	525,000		609,999
Prior and Current Year Liability Accruals		564,152	20,832	(106)	1,645										586,523
TOTAL DISBURSEMENTS		2,789,312	3,627,471	2,441,451	2,654,182	1,867,724	2,587,984	2,519,846	2,708,685	2,505,304	2,573,802	2,863,090	7,435,376	0	36,574,227
PRIOR YEAR TRANSACTIONS, Other															
Accounts Receivable	9200-9399	271,675	374,047	530,741	129,251	534,685	253		135,001						1,975,653
Accounts Payable (Liabilities, including Deferred	9500-9630, 9650														0
TOTAL PRIOR YEAR TRANSACTIONS		271.675	374.047	530.741	129.251	534.685	253	0	135.001	0	0	0	0	0	1,975,653
(B - C + D)	, 0	(1.653.438)	(1.995.584)	1,547,176	(359,432)	951,275	935,092	5,411	(111.843)	1,417,800	(127,577)	(547.621)	(3.378.536)	3,889,906	572,629
ENDING CASH (A + E)		13,407,357	11,411,773	12.958.949	12,599,517	13.550.792	14.485.884	14.491.295	14.379.452	15.797.252	15.669.675	15.122.054	11.743.518	2,200,000	512,020
ENDING CASH, PLUS ACCRUALS		.5, .5.,567	,,.	.2,000,040	.2,000,011	.5,555,752	7 ., .55,564	,,200	,5. 5, 102	.5,.5.,202	.5,555,576	.5,.22,554	,5,510		11,743,518
															,,510