

San Diego County Office of Education **Main Campus** 6401 Linda Vista Road, San Diego, CA 92111

858-292-3500 | www.sdcoe.net

April 23, 2024

Literacy First Charter School Debbie Beyer, Executive Director 799 East Washington Avenue El Cajon, CA 92020

Re: 2023-24 Second Interim Report

Dear Ms. Beyer:

Our office has completed its review of Literacy First Charter School's second interim report in compliance with the provisions of Education Code Section 47604.33 et seq. The charter school's second interim report has been analyzed in the context of the 2023-24 State Budget Act.

In accordance with the provisions of Education Code Section 47604.33, as the chartering authority of the charter school, the San Diego County Office of Education has assessed the fiscal condition of Literacy First Charter School and believes the charter school will meet all its financial obligations for the current and two subsequent fiscal years based on the financial reporting and analysis at this time.

Local Control Accountability Plan Midyear Update Report

Literacy First Charter School presented a midyear update report for their 2023-24 Local Control Accountability Plan (LCAP) and Budget Overview for Parents on or before February 28, 2024, at a regularly scheduled board meeting.

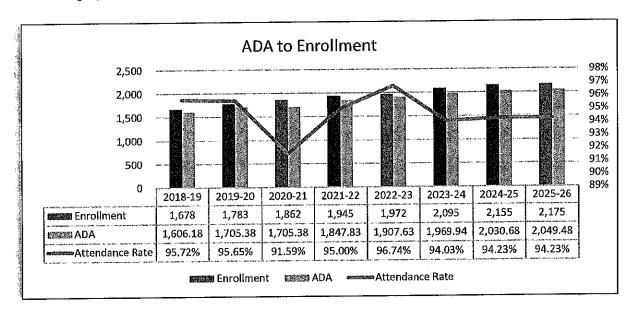
Financial Status in 2023-24

Attendance and Enrollment

Literacy First Charter School is projecting an increase in enrollment from 2022-23 to 2023-24 of 6.24% by 123 students. The charter school's average daily attendance (ADA) is projected to be 1,969.94 in 2023-24 with an enrollment to ADA percentage of 94.03%. The two subsequent years project enrollment increases of 2.86% and 0.93%.

Historical enrollment and attendance figures, and the assumptions included in the charter school's multiyear projection, are presented in the following chart.

Note: The graph reflects the hold harmless prior year ADA in 2020-21.



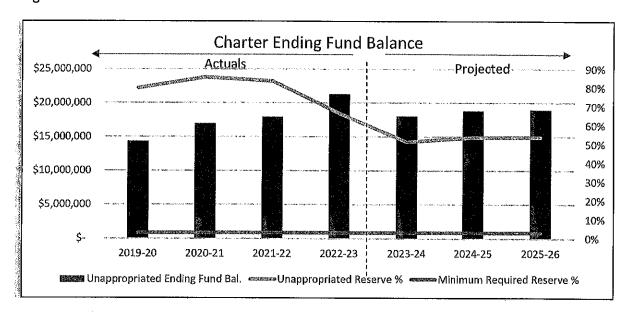
Deficit Spending / Ending Fund Balance / Reserve for Economic UncertaintiesThe 2023-24 second interim report the following impacts to the unrestricted general fund:

Fiscal Year	Surplus/(Deficit)	Ending Fund Balance	Reserve for Economic Uncertainties (Ending Fund Balance/Total Expenditures)
2023-24	\$2.43 million	\$18.06 million	51.36%
2024-25	\$794,816	\$18.86 million	53.78%
2025-26	\$122,057	\$18.98 million	53.70%

The San Diego County Office of Education requires the charter school to maintain a Reserve for Economic Uncertainties (REU) equal to 3% of expenditures. The charter school projects that it will meet this requirement in 2023-24 and beyond.

The following chart displays the charter school's ending fund balance and REU from fiscal year 2019-20 through the projection period.

April 23, 2024 Literacy First Charter School Page 3 of 5



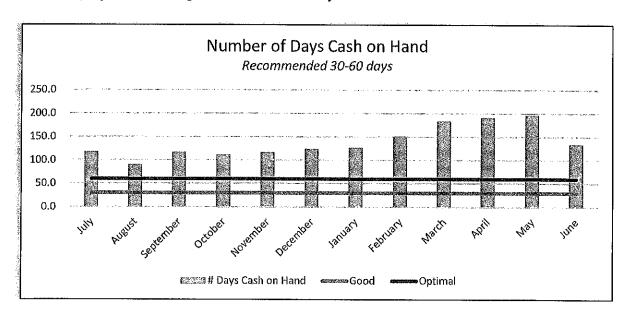
Multiyear Projection

We have reviewed the charter school's assumptions for the multiyear projection, and they appear to be reasonable. Based upon these assumptions, the charter school will meet the required reserve percentage.

Cash Flow

The cash flow submitted with the 2023-24 second interim report projects a positive cash balance in all months.

The charter school industry recommends that charter schools maintain a cash balance between 30 and 60 days of cash on hand. Cash on hand for Literacy First Charter School is projected to range from 90 to 197 days.



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Audit Adjustments or Restatements

The charter school had audit adjustments and restatements in their 2022-23 audit report in the amount of (\$8,546,399). The audit adjustments and restatements have been reflected in the second interim report.

Audit Findings

The charter school had the following audit finding(s) in their 2022-23 audit report:

Audit Finding

2023-001: Financial Statement Reporting (30000) Material Weaknesses

Financial controls for best business practices should include reconciliation and review of all balance sheet accounts, and proper monitoring and oversight related to these functions. It is management's responsibility to ensure financial statements are compliant with generally accepted accounting principles (GAAP) applicable to nonprofit organizations, including principles of consolidation and implementation of new accounting standards. The new accounting pronouncement issued by FASB, ASU No. 2016-02, Leases (Topic 842) is applicable to any entity that enters into a lease.

Review and reconciliation of balance sheet accounts were not completed. Adjustments related to ASC 842 were not considered during the closing process. Audit adjustments were necessary to properly report cash with fiscal agent, capital assets, deferred revenue, deferred rent, beginning net assets, and bonded debt. Additionally, the Organization did not record balances relating to the new FASB standard on leases (ASC 842) which includes a right-of-use asset and related lease liability be recognized for all lease agreements.

Auditor Recommendation:

Account balances should be reconciled at year-end. This may include maintaining supplemental schedules for bonded debt issuances and related repayment schedule, listing of capital assets and related depreciation, bank statements for funds held with a fiscal agent, etc. Management should also evaluate all lease agreements and review the new FASB lease standard.

Financial Impact

No resulting penalty or questioned costs.

The charter school has provided an explanation of how the school has cured and corrected the findings. The corrective action plan includes processes for year-end reconciliation steps to ensure recording of leases, Fair Market Value adjustments of deposits in the San Diego County Treasury, CalSTRS On-Behalf payments, and working with SDCOE to establish appropriate accounting codes in the PeopleSoft system.

April 23, 2024 Literacy First Charter School Page 5 of 5

Long-Term Debt and Liabilities

Literacy First Charter School entered into a lease agreement with Literacy First Charter School Issuer, LLC on November 1, 2019, for use of the facilities located at Main Street and Bradley Street. The minimum lease amount due in fiscal year 2023-24 is \$723,090.

Conclusion

Literacy First Charter School has a 6.24% increase in enrollment from the previous fiscal year of 2022-23. The projected average daily attendance (ADA) is 1,969.94 in the 2023-24 fiscal year with an ADA to enrollment ratio of 94.03%. The charter school is encouraged to adjust revenue and expenditure assumptions based on actual ADA at the second principal apportionment (P-2) reporting period to account for an increase or decrease.

The charter school is projecting a budget surplus in the multiyear projection. The charter school has projects that it will be able to meet the 3% reserve requirement over the reported projection period.

We appreciate Literacy First Charter School's efforts to ensure fiscal solvency. Should any adverse circumstances arise, that would negatively impact the financial condition of the charter school, please notify our office as soon as possible.

If you have any questions concerning this review, please feel free to contact Anna Buxbaum at abuxbaum@sdcoe.net, or at 858-290-5899.

Sincerely,

Bradley Johnson

Senior Director, Charter School Services

cc: Priscilla Schreiber, Board President, Literacy First Charter School Steve Robinson, Chief Financial Official, Literacy First Charter School

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CHARTER SCHOOL INTERIM FINANCIAL REPORT - ALTERNATIVE FORM Reporting Period: Second Interim

9

	Charter School Name: Lite (continued) CDS #: 37-4 Charter Approving Entity: SDG County: Sain Charter #: 405 Fiscal Year: 2023	9371-6119119 OE Diago
CER	TIFICATION OF FINANCIAL CONDITION	
X .]	POSITIVE CERTIFICATION As the Charter School Official, I certify that based upon curent fiscal year and subsequent two fiscal years.	rent projections this charter will meet its financial obligations for the
	QUALIFIED CERTIFICATION As the Charter School Official, I certify that based upon cur the current fiscal year or two subsequent fiscal years.	rent projections this charter may not meet its financial obligations for
	NEGATIVE CERTIFICATION As the Charter School Official, I certify that based upon cur obligations for the remainder of the current fiscal year or for	rent projections this charter will be unable to meet its financial r the subsequent fiscal year.
(<u>**</u> *)	To the entity that approved the charter school: 2023-24 CHARTER SCHOOL FIRST INTERIM FINANC has been approved, and is hereby filed by the charter school pur Signed: Charter School Official (Original signature required) Print Name: Stephen Robinson	IAL REPORT ALTERNATIVE FORM: This report suant to Education Code Section 47604.33. Date: 3.14.2924 Title: CBO
<u>(] </u>	To the County Superintendent of Schools: 2023-24 CHARTER SCHOOL FIRST INTERIM FINANCI is hereby filed with the County Superintendent pursuant to Education for the County Superintendent for the County Superintendent for the County Superintendent for the County Superintendent pursuant to Education for the County Superintendent pursuant for the County Superintendent for	AL REPORT ALTERNATIVE FORM: This report tion Code Section 47604.33. Date:
<u></u>	For additional information on the First Interim Report, please	e contact:
	For County Fiscal Contact: Roxanna Travers Name Financial Accounting and Support Manage Title 858.295.6700 Phone roxanna travers@sdcoe.net E-mall	Ermail Eor Approving Entity: Bradley Johnson Name Senior Director, Charter School Services Title 858.295.6662 Phone bradley johnson@sdcoe.net E-mail
	This report has been verified for mathematical accuracy by the pursuant to Education Code Section 47604.33.	he County Superintendent of Schools, Date

CHARTER SCHOOL INTERIM FINANCIAL REPORT - ALTERNATIVE FORM Reporting Period: 2nd Interim

This charter school uses the following basis of accounting:

- X 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	061-40-4		Interim - Octobe	A PROPERTY OF THE PERSON NAMED IN		tuals thru Januar	Second Interim - January 31			
Description A REVENUES	Object Code	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
1. LCFF Sources										
State Aid - Current Year	8011	13,179,941		13,179,941	6,929,663	Signature and deposit	6,929,663	13,325,278	I was a second second	13,325,
Education Protection Account State Aid - Current Year	8012	10,110,011	6,249,069	6,249,069	0,020,000	3,050,528	3,050,528	13,323,276	6,300,337	6,300,
State Aid - Prior Years	8019					0,000,020	- 0,000,020		0,000,007	0,300
Transfers to Charter Schools in Lieu of Property Taxes	8096	4,564,554		4,564,554	2,255,166		2,255,166	4,537,443		4,537
Other LCFF Transfers	8091, 8097						CONTRACTOR OF			1,007
Total, LCFFSources		17,744,495	6,249,069	23,993,564	9,184,829	3,050,528	12,235,357	17,862,721	6,300,337	24,163
2. Federal Revenues										
Every Student Succeeds Act (Title I - V)	8290		483,744	483,744		070 447				
Special Education - Federal	8181, 8182		256,360	256,360		273,147 73,876	273,147		589,755	589
Child Nutrition - Federal	8220		230,300	230,300		73,876	73,876		330,236	330
Donated Food Commodities	8221									
Other Federal Revenues	8110, 8260-8299		1,755,069	1,755,069		514,977	514,977		1,755,069	1,75
Total, Federal Revenues			2,495,173	2,495,173		862,000	862,000		2,675,060	2,67
3. Other State Revenues										
Special Education - State	StateRevSE		1,628,972	1,628,972		836,574	836,574		1,800,268	1,800
All Other State Revenues	StateRevAO	411,945	6,850,335	7,262,280	248,996	(736,622)	(487,625)	417,231	7,903,189	8,320
Total, Other State Revenues	1	411,945	8,479,307	8,891,252	248,996	99,952	348,949	417,231	9,703,457	10,12
4. Other Local Revenues							77			
All Other Local Revenues	LocalRevAO	568,148		568,148	238,564	11,535	250,099	624,822	11,536	63
Total, Local Revenues		568,148		568,148	238,564	11,535	250,099	624,822	11,536	63
5. TOTAL REVENUES		18,724,588	17,223,549	35,948,137	9,672,389	4,024,016	13,696,405	18,904,774	18,690,390	37,59
EXPENDITURES										
Certificated Salaries										
Certificated Teachers' Salaries	1100	2,218,096	7,021,840	9,239,936	522,200	4,586,975	5,109,175	2,269,879	7,014,339	0.00
Certificated Pupil Support Salaries	1200	1,635	615,181	616,816	1,635	373,284	374,919	1,635	569,224	9,284
Certificated Supervisors' and Administrators' Salaries	1300	1,603,233	235,536	1,838,769	965,835	140,199	1,106,034	1,599,520	277,476	
Other Certificated Salaries	1900	82,802	79,796	162,598	46,119	45,726	91,845	83,810	79,996	1,876
Total, Certificated Salaries		3,905,766	7,952,353	11,858,119	1,535,789	5,146,184	6,681,973	3,954,844	7,941,035	11,895
										11,000
2. Non-certificated Salaries										
Non-certificated Instructional Aides' Salaries	2100	191,897	580,693	772,590	103,046	339,842	442,888	169,055	667,431	836
Non-certificated Support Salaries	2200	854,274	79,884	934,158	482,934	33,624	516,558	829,156	82,625	911
Non-certificated Supervisors' and Administrators' Sal.	2300			- C	-	- 1		-	-	
Clerical and Office Salaries Other Non-certificated Salaries	2400	1,076,272	61,130	1,137,402	671,397	22,229	693,626	1,083,123	61,130	1,144
Total, Non-certificated Salaries	2900	371,165 2,493,608	71,716 793,423	442,881 3,287,031	176,551 1,433,928	38,167 433,862	214,718 1,867,790	333,552	70,250	403
		2,400,000	780,420	3,207,031	1,433,826	433,002	1,007,790	2,414,886	881,436	3,296
3. Employee Benefits										
STRS	3101-3102	728,091	1,327,687	2,055,778	269,221	1,634,503	1,903,724	669,891	2,136,781	2,806
PERS	3201-3202	590,238	266,573	856,811	322,359	172,763	495,122	563,190	317,695	880
OASDI / Medicare / Alternative	3301-3302	229,602	207,535	437,137	130,765	132,034	262,799	233,473	220,139	453
Health and Welfare Benefits	3401-3402	706,086	629,867	1,335,953	328,599	531,308	859,907	727,840	821,656	1,549
Unemployment Insurance	3501-3502	2,715	4,706	7,421	1,482	2,852	4,334	2,741	5,219	7
Workers' Compensation Insurance	3601-3602	115,754	149,136	264,890	50,154	97,098	147,252	108,416	151,435	259
OPEB, Allocated OPEB, Active Employees	3701-3702 3751-3752					12	I CARLETTE			
Other Employee Benefits	3901-3902	20.020	GE 447	405.055	10.070	45.075	2.05			
Total, Employee Benefits	3901-3902	39,838 2,412,324	65,417 2,650,921	105,255 5,063,245	18,976 1,121,556	45,878 2,616,436	64,854 3,737,992	42,718 2,348,269	64,225	106
town ampleyed actioned	F	4,714,044	2,000,821	5,005,245	1,121,000	2,010,430	3,737,992	2,348,269	3,717,150	6,065
I. Books and Supplies										
Approved Textbooks and Core Curricula Materials	4100	150,443	93,816	244,259	26,741	20,887	47,628	150,443	93,816	244
Books and Other Reference Materials	4200	55,983	115,376	171,359	30,705	10,941	41,646	55,983	115,376	171
Materials and Supplies	4300	794,462	1,043,023	1,837,485	525,714	102,652	628,366	813,128	1,079,821	1,892
Noncapitalized Equipment	4400	106,206	621,258	727,464	63,640	147,021	210,661	90,358	607,183	697
Food	4700	WANTE STREET								
Total, Books and Supplies	P	1,107,094	1,873,473	2,980,567	646,800	281,501	928,301	1,109,912	1,896,196	3,006
. Services and Other Operating Expenditures										
Subagreements for Services	5100					100	MILLION DESIGNATION OF THE PERSON OF THE PER	Т		
Travel and Conferences	5200	98,106	50,884	148,990	43,806	7,465	51,271	109,951	52,173	400
Dues and Memberships	5300	50,004	291	50,295	22,651	7,400 /	22,651	35,409	52,173	162 35
Insurance	5400	285,351		285,351	237,664		237,664	285,401	781	285
Operations and Housekeeping Services	5500	421,784	11,080	432,864	295,231	11,080	306,311	466,828	11,080	477
Rentals, Leases, Repairs, and Noncap. Improvements	5600	1,997,194	872,958	2,870,152	1,572,817	432,159	2,004,976	2,401,992	805,708	3,207
Transfers of Direct Costs	5700-5799		0			-,		-,,	220,700	0,231
Professional/Consulting Services and Operating Expend.	5800	1,530,597	4,326,738	5,857,335	623,101	540,654	1,163,755	1,609,532	4,752,683	6,362
Communications	5900	133,490	5,369	138,859	46,021	5,322	51,343	85,232	5,369	90
Total, Services and Other Operating Expenditures		4,516,526	5,267,320	9,783,846	2,841,291	996,680	3,837,971	4,994,345	5,627,304	10,621

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6. Capital Outlay (Objects 6100-6170, 6200-6500 for modified accrual basis only)				SONO PROFESSION DATE			and the second s			
Land and Land Improvements	0400 0470	STREET, SECTION OF	SOUTH LAND OF THE SOUTH		British and the	AL ANTE MILES	16124977			
	6100-6170						All House and .			A Paragraph
Buildings and Improvements of Buildings Books and Media for New School Libraries or Major	6200	PART PROPERTY OF THE PARTY	SATE DESCRIPTION OF THE PARTY O		Catalogue Catalo			Wmit Heavilla States		
Expansion of School Libraries	0000	EUR HENERALD	WEST SELECTION		THE PERSONS	Conversion of the Conversion o	於其事相所是 等可能 可能 可能 可能 可能 可能 可能 可能 可能 可能			
	6300			E. Const.						-
Equipment	6400					(18,510)	(18,510)		(18,510)	(18,510)
Equipment Replacement	6500			Maria Caralla de la compania del compania del compania de la compania del compania de la compania del compania de la compania de la compania de la compania de la compania del compania dela compania del compania del compania del compania del compania de						
Depreciation Expense (for accrual basis only)	6900	300,000		300,000				300,000		300,000
Total, Capital Outlay	1 -	300,000		300,000	的學的 海黑性	(18,510)	(18,510)	300,000	(18,510)	281,490
7. Other Outgo										
Tuition to Other Schools	7110-7143			Mark Street Street			A ESISTING LOSINE			
Transfers of Pass-through Revenues to Other LEAs	7211-7213			CENTRAL SECTION						
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE			ALTERNATION TO A			Harris and the second second			
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO									ly is the common of the common of
All Other Transfers	7281-7299			Manual Company						
Transfers of Indirect Costs	7300-7399			The Carlon Co.			100 M			
Debt Service:	7300-7399	1425 m 2 = 150 m 2	discount of the same of	SAME OF STREET		6131 GW27111M-1844729		MANNE ME CHENNE		
Interest	7100			TO A THE STATE OF	THE RESERVE	Service Control			CHAMPES S	na length
	7438			The state of the s			•			TVI T
Principal (for modified accrual basis only)	7439	LIEDVIKA LONGO LO	THE RESERVE OF THE PARTY OF THE							
Total, Other Outgo	F	•	•	MINERAL MANAGEMENT	Mark Company			-		
8. TOTAL EXPENDITURES		14,735,318	18,537,490	33,272,808	7,579,364	9,456,153	17,035,517	15,122,256	20,044,611	35,166,867
	1 1	11,100,010	10,007,400	00,272,000	7,070,004	9,400,100	17,033,317	13,122,230	20,044,611	35,166,867
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND.	L									
BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)	8	3,989,270	(1,313,941)	2,675,329	2,093,025	(5,432,137)	(3,339,112)	3,782,518	(1,354,221)	2,428,297
D. OTHER FINANCING SOURCES / USES	1 1									
1. Other Sources	8930-8979			DE COLUMN DE LA CO			VIEW OF STREET			
2. Less: Other Uses	7630-7699			INTERNATION						
Contributions Between Unrestricted and Restricted Accounts	7630-7699	NAMES OF THE PERSON	Les certaines de la certaine	AND THE RESIDENCE OF THE PARTY.		VOTE NO SHIP OF SHIP O	-			
(must net to zero)	2000 0000					人民民		的多性和特別的		
(must het to zero)	8980-8999								2	•
4. TOTAL OTHER FINANCING SOURCES / USES	1	a menaganya		Salara XIII (1921)	5 m 5 m 5 m					
									1100-24	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)	1	3,989,270	(1,313,941)	2,675,329	2,093,025	(5,432,137)	(3,339,112)	3,782,518	(1,354,221)	2,428,297
F. FUND BALANCE, RESERVES	18		A LANGE			THE WAY THE BE	condition as once			Service Control of the Control of th
1. Beginning Fund Balance	0									
a. As of July 1	9791	24,180,279		24,180,279	A SHALL SHAL		A STATE OF THE STA	24,180,279	Carried History of State	24 400 070
b. Adjustments to Beginning Balance	9793, 9795	(8,546,399)		(8,546,399)			United States of the States	(8,546,399)	2	24,180,279
c. Adjusted Beginning Balance	100,000	15,633,880		15,633,880				15,633,880		(8,546,399)
2. Ending Fund Balance, June 30 (E + F.1.c.)	1	19,623,150	(1,313,941)	18,309,209	2,093,025	(5,432,137)	(3,339,112)	19,416,398	(1,354,221)	15,633,880 18,062,177
	1							#1744	(Hee HEE H)	10,002,117
Components of Ending Fund Balance :	17									
a. Nonspendable	S A LOS BA	TO SHELL AND THE	Shakkar Table		点 然后对外指示					
Revolving Cash (equals object 9130)	9711									
Stores (equals object 9320)	9712		100							
Prepaid Expenditures (equals object 9330)	9713						ALTERNATION OF THE PERSON NAMED IN COLUMN TWO IS NOT THE PERSON NAMED IN COLUMN TWO IS NAMED IN			
All Others	9719		200							
b Restricted	9740	N IN STATE					CONTRACTOR STREET		8	
c. Committed	A SECURITION OF THE PARTY OF TH									
Stabilization Arrangements	9750				The state of the s	SANTA SIEVEN RUIN	IN STREET WAS IN	AND DESCRIPTION OF PERSONS	- Constitution of the Cons	
Other Commitments	9760			15 E. H. L. H. L. STAN						The second second second
d. Assigned	A 12 THE RESERVE		A A STATE OF		10000	建筑地址		No. of the last of	A STATE OF THE STA	THE OWNER WAS IN
Other Assignments	9780				HOME SERVICE THE RES	Complete March 1989			等方 作出 以 以	THE RESIDENCE OF THE PARTY OF T
e Unassigned/Unappropriated	0700					Constitution of			of the last of the	
Reserve for Economic Uncertainities	9789	apropried the second				Property and Complete			THE STREET	
Unassigned/Unappropriated Amount	9790									
		TO MESSAGE AND SERVED	HENDER HER HER HORSE	A STATE OF THE STA		CHARLES THE PARTY OF THE PARTY	STORY OF THE STORY OF THE STORY	NAME OF TAXABLE PARTY.	No. of Street, or other party of the last	•

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CHARTER SCHOOL INTERIM FINANCIAL REPORT - ALTERNATIVE FORM Reporting Period:

Charter School Name: Literacy First Charter Schools

(continued)

CDS #: 37-10371-6119119

Charter Approving Entity: SDCOE

County: San Diego

Charter #: 405

Fiscal Year: 2023-24

		DIF AND COLUMN TO SERVICE OF SERV	The second secon		2nd Interim v Increase,	s. 1st Interim Decrease)	
Description	Object Oct	1st Interim	Actuals thru	2nd Interim	\$ Difference	% Change	
A. REVENUES	Object Code	Budget (X)	1/31 (Y)	Budget (Z)	(Z) vs. (X)	(Z) vs. (X)	
LCFF/Revenue Limit Sources		=					
State Aid - Current Year	8011	13,179,941.00	6,929,663.00	13,325,278.00	145,337.00	1.10	
Education Protection Account State Aid - Current Year	8012	6,249,069.00	3,050,528.00	6,300,337.00	51,268.00		
State Aid - Prior Years	8019	-	0,000,020.00	0,000,007.00	31,200.00	0.82	
Transfers to Charter Schools Funding in Lieu of Property Taxes	8096	4,564,554.00	2,255,166.00	4,537,443.00	(27 444 00)	0.50	
Other LCFF Transfers	8091, 8097	4,504,554.00	2,233,100.00	4,557,445.00	(27,111.00)	-0.59	
Total, LCFF Sources	0001,0007	23,993,564.00	12,235,357.00	24,163,058.00	169,494.00	0.71	
		20,000,001.00	12,200,001.00	24,100,000.00	103,434.00	0.71	
2. Federal Revenues							
Every Student Succeeds Act (Title I-V)	8290	483,744.00	273,147.00	589,755.00	106,011.00	21.91	
Special Education - Federal	8181, 8182	256,360.00	73,876.00	330,236.00	73,876.00		
Child Nutrition - Federal	8220	200,000.00	-	330,230.00	73,876.00	28.82	
Donated Food Commodities	8221						
Other Federal Revenues	8110, 8260-8299	1,755,069.00	The second secon	4.755.000.00	-		
Total, Federal Revenues	0110,0200-0299		514,977.49	1,755,069.00	470.007.00	0.00	
rotal, rederal revenues	1	2,495,173.00	862,000.49	2,675,060.00	179,887.00	7.21	
3. Other State Revenues							
Special Education - State	CtateDOF	1 000 070 07	000 == 1 0 - 1	4 200 222			
All Other State Revenues	StateRevSE	1,628,972.00	836,574.00	1,800,268.00	171,296.00	10.52	
	StateRevAO	7,262,280.00	(487,625.41)	8,320,420.00	1,058,140.00	14.57	
Total, Other State Revenues		8,891,252.00	348,948.59	10,120,688.00	1,229,436.00	13.83	
4. Other Local Revenues							
All Other Local Revenues	LocalRevAO	568,148.00	250,099.30	636,358.00	68,210.00	12.01	
Total, Local Revenues		568,148.00	250,099.30	636,358.00	68,210.00	12.01	
F TOTAL BELIEVING							
5. TOTAL REVENUES		35,948,137.00	13,696,405.38	37,595,164.00	1,647,027.00	4.58	
3. EXPENDITURES							
Certificated Salaries							
Certificated Teachers' Salaries	1100	9,239,936.00	5,109,175.00	9,284,218.00	44,282.00	0.48	
Certificated Pupil Support Salaries	1200	616,816.00	374,919.00	570,859.00	(45,957.00)	-7.45	
Certificated Supervisors' and Administrators' Salaries	1300	1,838,769.00	1,106,034.00	1,876,996.00	38,227.00	2.08	
Other Certificated Salaries	1900	162,598.00	91,845.00	163,806.00	1,208.00	0.74	
Total, Certificated Salaries		11,858,119.00	6,681,973.00	11,895,879.00	37,760.00	0.32	
					01,100.00	0.02	
2. Non-certificated Salaries							
Non-certificated Instructional Aides' Salaries	2100	772,590.00	442,888.00	836,486.00	63,896.00	8.27	
Non-certificated Support Salaries	2200	934,158.00	516,558.00	911,781.00	(22,377.00)		
Non-certificated Supervisors' and Administrators' Sal.	2300	-	310,330.00	911,701.00	(22,377.00)	-2.40	
Clerical and Office Salaries	2400	1,137,402.00	693,626.00			0.00	
Other Non-certificated Salaries	2900	442,881.00	AND DESCRIPTION OF THE PERSON	1,144,253.00	6,851.00	0.60	
Total, Non-certificated Salaries	2500	Front L. S. S. Steff or Adjoint to Children St. Co.	214,718.00	403,802.00	(39,079.00)	-8.82	
Total, Norrectificated Salaries	1	3,287,031.00	1,867,790.00	3,296,322.00	9,291.00	0.28	
3. Employee Benefits					14		
STRS	2101 2102	0.055 770.05	4 000 70 4 05	0.000 0			
MAP ADVICEMENT	3101-3102	2,055,778.00	1,903,724.00	2,806,672.00	750,894.00	36.53	
PERS	3201-3202	856,811.00	495,122.00	880,885.00	24,074.00	2.81	
OASDI / Medicare / Alternative	3301-3302	437,137.00	262,799.00	453,612.00	16,475.00	3.77	
Health and Welfare Benefits	3401-3402	1,335,953.00	859,907.00	1,549,496.00	213,543.00	15.98	
Unemployment Insurance	3501-3502	7,421.00	4,334.00	7,960.00	539.00	7.26	
Workers' Compensation Insurance	3601-3602	264,890.00	147,252.00	259,851.00	(5,039.00)	-1.90	
OPEB, Allocated	3701-3702				-		
OPEB, Active Employees	3751-3752		ANTENIA DE		-		
Other Employee Benefits	3901-3902	105,255.00	64,854.00	106,943.00	1,688.00	1.60	
Total, Employee Benefits		5,063,245.00	3,737,992.00	6,065,419.00	1,002,174.00	19.79	
j = 1		3,000,210.00	5,7 67,002.00	3,000,713.00	1,002,114.00	19.79	
4. Books and Supplies							
Approved Textbooks and Core Curricula Materials	4100	244,259.00	47,628.00	244,259.00		0.00	
Books and Other Reference Materials	4200	CONTRACTOR STREET			-	0.00	
Materials and Supplies		171,359.00	41,646.00	171,359.00		0.00	
	4300	1,837,485.00	628,366.00	1,892,949.00	55,464.00	3.029	
Noncapitalized Equipment	4400	727,464.00	210,661.00	697,541.00	(29,923.00)	-4.119	

	4700	Brant Billion	etchostoleumasva)		× 1	
Food Total, Books and Supplies	4700	2.980,567.00	928,301.00	3,006,108.00	25,541.00	0.86%
Total, books and Supplies						
Services and Other Operating Expenditures						
Subagreements for Services	5100			-	-	2.000
Travel and Conferences	5200	148,990.00	51,271.00	162,124.00	13,134.00	8.82%
Dues and Memberships	5300	50,295.00	22,651.00	35,700.00	(14,595.00)	-29.02%
Insurance	5400	285,351.00	237,664.00	285,401.00	50.00	0.02% 10.41%
Operations and Housekeeping Services	5500	432,864.00	306,311.00	477,908.00	45,044.00	11.76%
Rentals, Leases, Repairs, and Noncap. Improvements	5600	2,870,152.00	2,004,976.00	3,207,700.00	337,548.00	11.7676
Transfers of Direct Costs	5700-5799		4 402 755 00	6,362,215.00	504,880.00	8.62%
Professional/Consulting Services and Operating Expend.	5800	5,857,335.00	1,163,755.00 51,343.00	90,601.00	(48,258.00)	-34.75%
Communications	5900	138,859.00 9.783,846.00	3,837,971.00	10,621,649.00	837,803.00	8.56%
Total, Services and Other Operating Expenditures		9,763,646.00	3,037,371.00	10,021,043.00	867,000.00	0.007
6. Capital Outlay (Objects 6100-6170, 6200-6500 modified accrual basis only)						
Land and Land Improvements	6100-6170				J=	
Buildings and Improvements of Buildings	6200	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		113.5H	G-	
Books and Media for New School Libraries or Major	MULTIPLE STATE					
Expansion of School Libraries	6300				7 -	
Equipment	6400		(18,510.00)	(18,510.00)	(18,510.00)	Nev
Equipment Replacement	6500				-	
Depreciation Expense (for accrual basis only)	6900	300,000.00		300,000.00	-	0.00%
Total, Capital Outlay		300,000.00	(18,510.00)	281,490.00	(18,510.00)	-6.17%
7. Other Outgo			Au leid mit place and a service a			
Tuition to Other Schools	7110-7143		-		-	
Transfers of Pass-through Revenues to Other LEAs	7211-7213			NOT THE RESERVE	-	
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE	14-15 1 1 -	-24		/ =	
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	36.76	•		-	
All Other Transfers	7281-7299				-	
Transfers of Indirect Costs	7300-7399		A DOMESTIC			
Debt Service:						
Interest	7438	- 1				
Principal (for modified accrual basis only)	7439	-	•		-	
Total, Other Outgo		5.0	- 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1			
a TOTAL EVENTUES		33,272,808.00	17,035,517.00	35,166,867.00	1,894,059.00	5.69%
8. TOTAL EXPENDITURES		33,212,000.00	17,000,017.00	00,100,001.00	1,00 1,000.00	
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND.						
BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)	*	2,675,329.00	(3,339,111.62)	2,428,297.00	(247,032.00)	-9.23%
BEI ONE OTHER I MAROING COCKETO THE COLOR						
D. OTHER FINANCING SOURCES / USES						
1. Other Sources	8930-8979				-	
2. Less: Other Uses	7630-7699			mina amuliana	-	
3. Contributions Between Unrestricted and Restricted Accounts						
(must net to zero)	8980-8999			· 中国 - 1	-	
◆ 1000000000000000000000000000000000000						
4. TOTAL OTHER FINANCING SOURCES / USES					-	
			10 000 111 00V	0.400.007.00	(0.47,000,00)	-9.23%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		2,675,329.00	(3,339,111.62)	2,428,297.00	(247,032.00)	-9.237
F. FUND BALANCE, RESERVES						
Beginning Fund Balance	0704	24 490 270 00	Property C. S.	24,180,279.00		0.00%
a. As of July 1	9791	24,180,279.00 (8,546,399.00)	<u> </u>	(8,546,399.00)		0.00%
b. Adjustments/Restatements	9793, 9795	15,633,880.00		15,633,880.00	2010 ACC 1000 ACC	0.007
c. Adjusted Beginning Fund Balance		18,309,209.00	(3,339,111.62)	18,062,177.00		
2. Ending Fund Balance, June 30 (E + F.1.c.)	-	10,309,209.00	(3,339,111.02)	10,002,111.00	THE PROPERTY OF THE PARTY OF TH	
Companyon of Ending Fund Ralance		TO KIND OF THE REAL	MEST STATES	VE. 1. SERVICE		
Components of Ending Fund Balance : a. Nonspendable			PRINCIPAL CONTRACTOR			
	9711					
Revolving Cash (equals object 9130) Stores (equals object 9320)	9712	-			-	
Prepaid Expenditures (equals object 9330)	9713				- 1	
All Others	9719				-	
b. Restricted	9740		reference 1		-	
c Committed	5. 10		TANK TO SE			
C Committed Stabilization Arrangements	9750				-	
Other Commitments	9760	X-17 Color		34 5 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	-	
d Assigned	3.00		TO THE WAY !		是於其其對於政治	The Art of the
I a vasiduea	9780	国际设施等/等/W			-	
Other Assignments		THE RESERVE THE PARTY OF THE PA				ATTREVENIES IN
Other Assignments						
e. Unassigned/Unappropriated	9789					
	9789 9790		- 1		-	

CHARTER SCHOOL MULTI-YEAR PROJECTION - ALTERNATIVE FORM 2nd Interim 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:	2023-24

This charter school uses the following basis of accounting:

x 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)

REPARTS TO THE PROPERTY WAS A RESERVED OF THE RESERVED AS A RESERVED OF THE RE			FY 2023-24	Totals for	Totals for	
Description	Object Code	Unrestricted	Restricted	Total	2024-25	Totals for 2025-26
A. REVENUES	- Cajour Couc		Roomoted	on the court of th	2024-25	2023-20
1. LCFF Sources						
State Aid - Current Year	8011	13,325,278.00	0.00	13,325,278.00	12,572,117.00	13,248,139.00
Education Protection Account State Aid - Current Year	8012	0.00	6,300,337.00	6,300,337.00	7,160,708.00	7,424,297.00
State Aid - Prior Years	8019	0.00	0.00	0.00		.,,
Transfers of Charter Schools in Lieu of Property Taxes	8096	4,537,443.00	0.00	4,537,443.00	5,249,003.00	5,297,598.0
Other LCFF Transfers	8091, 8097	0.00	0.00	0.00		
Total, LCFF Sources		17,862,721.00	6,300,337.00	24,163,058.00	24,981,828.00	25,970,034.0
2. Federal Revenues						
Every Student Succeeds Act (Title I - V)	8290	0.00	589,755.00	589,755.00	200 520 00	200 500 0
Special Education - Federal	8181, 8182	0.00	330,236.00	330,236.00	389,526.00 247,281.00	389,526.0
Child Nutrition - Federal	8220	0.00	0.00	0.00	0.00	259,947.0
Donated Food Commodities	8221	0.00	0.00	0.00	0.00	0.0
Other Federal Revenues	8110, 8260-8299	0.00	1,755,069.00	1,755,069.00	3,063.00	3,063.0
Total, Federal Revenues	0110,0200 0200	0.00	2,675,060.00	2,675,060.00	639,870.00	652,536.0
		0.00	2,070,000.00	2,070,000.00	033,070.00	032,330.0
3. Other State Revenues						
Special Education - State	StateRevSE	0.00	1,800,268.00	1,800,268.00	1,731,730.00	1,785,830.0
All Other State Revenues	StateRevAO	417,231.00	7,903,189.00	8,320,420.00	7,866,847.00	6,418,834.0
Total, Other State Revenues		417,231.00	9,703,457.00	10,120,688.00	9,598,577.00	8,204,664.0
						, , , , , , , , ,
4. Other Local Revenues						
All Other Local Revenues	LocalRevAO	624,822.00	11,536.00	636,358.00	636,358.00	636,358.0
Total, Local Revenues		624,822.00	11,536.00	636,358.00	636,358.00	636,358.0
5. TOTAL REVENUES		18,904,774.00	18,690,390.00	37,595,164.00	35,856,633.00	35,463,592.0
EXPENDITURES						
Certificated Salaries						
Certificated Teachers' Salaries	1100	2,269,879.00	7,014,339.00	9,284,218.00	9,181,738.00	9,365,373.0
Certificated Pupil Support Salaries	1200	1,635.00	569,224.00	570,859.00	565,000.00	576,301.0
Certificated Supervisors' and Administrators' Salaries	1300	1,599,520.00	277,476.00	1,876,996.00	1,857,733.00	1,894,888.0
Other Certificated Salaries	1900	83,810.00	79,996.00	163,806.00	162,126.00	165,367.0
Total, Certificated Salaries		3,954,844.00	7,941,035.00	11,895,879.00	11,766,597.00	12,001,929.0
2. Non-certificated Salaries		_				
Non-certificated Instructional Aides' Salaries	2100	169,055.00	667,431.00	836,486.00	777,087.00	792,629.0
Non-certificated Support Salaries	2200	829,156.00	82,625.00	911,781.00	847,035.00	863,976.0
Non-certificated Supervisors' and Administrators' Sal.	2300	0.00	0.00	0.00	0.00	0.0
Clerical and Office Salaries	2400	1,083,123.00	61,130.00	1,144,253.00	1,056,998.00	1,078,138.0
Other Non-certificated Salaries	2900	333,552.00	70,250.00	403,802.00	375,128.00	382,630.0
Total, Non-certificated Salaries		2,414,886.00	881,436.00	3,296,322.00	3,056,248.00	3,117,373.00
			The state of the s			
3. Employee Benefits						
STRS	3101-3102	660 004 00	2 426 704 00	2 006 070 00	0.040.400.44	0.004.505.5
PERS		669,891.00	2,136,781.00	2,806,672.00	2,812,108.14	2,924,592.2
OASDI / Medicare / Alternative	3201-3202 3301-3302	563,190.00	317,695.00	880,885.00	885,258.91	920,669.2
Health and Welfare Benefits		233,473.00	220,139.00	453,612.00	455,864.35	474,098.8
Unemployment Insurance	3401-3402	727,840.00	821,656.00	1,549,496.00	1,557,189.81	1,619,477.2
Workers' Compensation Insurance	3501-3502 3601-3602	2,741.00	5,219.00	7,960.00	7,999.52	8,319.5
OPEB. Allocated		108,416.00	151,435.00	259,851.00	261,141.25	271,586.8
OPEB, Active Employees	3701-3702	0.00	0.00	0.00	-	-
	3751-3752 3901-3902	0.00	0.00	0.00		
Other Employee Benefits	3901-3902	42,718.00	64,225.00	106,943.00	107,474.01	111,772.9

			FY 2023-24		Totals for	Totals for 2025-26	
Description	Object Code	Unrestricted	Restricted	Total	2024-25		
Total, Employee Benefits		2,348,269.00	3,717,150.00	6,065,419.00	6,087,036.00	6,330,517.00	

1. 10 1. 10 10 10 10 10 10 10 10 10 10 10 10 10		Maria de la companya della companya	FY 2023-24		Totals for	Totals for
Description	Object Code	Unrestricted	Restricted	Total	2024-25	2025-26
Books and Supplies						
Approved Textbooks and Core Curricula Materials	4100	150,443.00	93,816.00	244,259.00	238,050.04	192,944.19
Books and Other Reference Materials	4200	55,983.00	115,376.00	171,359.00	167,003.13	135,359.28
Materials and Supplies	4300	813,128.00	1,079,821.00	1,892,949.00	1,844,831.03	1,495,271,45
Noncapitalized Equipment	4400	90,358.00	607,183.00	697,541.00	679,809.80	550,999.07
Food	4700	0.00	0.00	0.00	0.00	0.00
Total, Books and Supplies		1,109,912.00	1,896,196.00	3,006,108.00	2,929,694.00	2,374,574.00
Services and Other Operating Expenditures						
Subagreements for Services	5100	0.00	0.00	0.00	0.00	0.00
Travel and Conferences	5200	109,951.00	52,173.00	162,124.00	166,712.11	171,213.33
Dues and Memberships	5300	35,409.00	291.00	35,700.00	36,710.31	37,701.49
Insurance	5400	285,401.00	0.00	285,401.00	293,477.86	301,401.75
Operations and Housekeeping Services	5500	466,828.00	11,080.00	477,908.00	491,432.81	504,701.47
Rentals, Leases, Repairs, and Noncap. Improvements	5600	2,401,992.00	805,708.00	3,207,700.00	3,298,478.01	
Transfers of Direct Costs	5700-5799	0.00	0.00	0.00	0.00	3,387,536.76
Professional/Consulting Services and Operating Expend.	5800	1,609,532.00	4,752,683.00	6,362,215.00		0.00
Communications	5900	85,232.00	5,369.00	90.601.00	6,542,265.88	6,718,906.74
Total, Services and Other Operating Expenditures	0000	4,994,345.00	5,627,304.00		93,165.01	95,680.46
Start Start Start Sportaling Experialities		4,554,545.00	5,027,304.00	10,621,649.00	10,922,242.00	11,217,142.00
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	0.00	0.00
Buildings and Improvements of Buildings	6200	0.00	0.00	0.00	0.00	0.00
Books and Media for New School Libraries or Major					1.00	0.00
Expansion of School Libraries	6300	0.00	0.00	0.00	0.00	0.00
Equipment	6400	0.00	(18,510.00)	(18,510.00)	0.00	0.00
Equipment Replacement	6500	0.00	0.00	0.00	0.00	0.00
Depreciation Expense (for accrual basis only)	6900	300,000.00	0.00	300,000.00	300,000.00	300,000.00
Total, Capital Outlay		300,000.00	(18,510.00)	281,490.00	300,000.00	300,000.00
7. Other Outgo						
Tuition to Other Schools	7110-7143	0.00	0.00	0.00	1	
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:	1000-1000	0.00	0.00	0.00	SOLS-SOLS SOLS	BERTHAMIN CONTRACTOR
Interest	7438	0.00	0.00	0.00		
Principal (for modified accrual basis only)	7439		0.00	0.00		
Total, Other Outgo	7439	0.00	0.00	0.00		
Total, Other Odigo		0.00	0.00	0.00	0.00	0.00
8. TOTAL EXPENDITURES		15,122,256.00	20,044,611.00	35,166,867.00	35,061,817.00	35,341,534.99
EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND.						
BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)						

			FY 2023-24	Totals for	Totals for 2025-26	
Description	Object Code	Unrestricted Restricted		Total		
Description (1)		FY 2023-24			Totals for	Totals for
Description	Object Code	Unrestricted	Restricted	Total	2024-25	2025-26
D. OTHER FINANCING SOURCES / USES			20.000			
1. Other Sources	8930-8979	0.00	0.00	0.00	0.00	0.00
2. Less: Other Uses	7630-7699	0.00	0.00	0.00	0.00	0.00
Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	0.00	0.00	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)		3,782,518.00	(1,354,221.00)	2,428,297.00	794,816.00	122,057.01
F. FUND BALANCE, RESERVES						
Beginning Fund Balance			0.00	24,180,279.00	18.062.177.00	18,856,993.00
a. As of July 1	9791	24,180,279.00	0.00		10,002,177.00	10,000,000.00
 b. Adjustments/Restatements 	9793, 9795	(8,546,399.00)	0.00	(8,546,399.00) 15,633,880.00	18,062,177.00	18,856,993.00
c. Adjusted Beginning Balance		15,633,880.00		18,062,177.00	18,856,993.00	18,979,050.01
2. Ending Fund Balance, June 30 (E + F.1.c.)		19,416,398.00	(1,354,221.00)	18,002,177.00	16,830,993.00	10,575,000.51
Components of Ending Fund Balance:						
a. Nonspendable				0.00	0.00	0.00
Revolving Cash (equals object 9130)	9711	0.00	0.00	0.00	0.00	0.00
Stores (equals object 9320)	9712	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures (equals object 9330)	9713	0.00	0.00	0.00	0.00	0.00
All Others	9719	0.00	0.00	0.00	0.00	0.00
b. Restricted	9740		0.00	0.00	0.00	D.UU
c. Committed				0.00	0.00	0.00
Stabilization Arrangements	9750	0.00	0.00	0.00	0.00	0.00
Other Commitments	9760	0.00	0.00	0.00	0.00	0.00
d Assigned		A ALERSON A		0.00	0.00	0.00
Other Assignments	9780	0.00	0.00	0.00	0.00	0.00
e. Unassigned/Unappropriated		Service State of the		0.00	0.00	0.00
Reserve for Economic Uncertainties	9789	0.00	0.00	0.00	0.00	0.00
Unassigned/Unappropriated Amount	9790	0.00	0.00	0.00	0.00	0.00

2023-24 2nd Interim Report Cash Flow Worksheet As of 1.31.24

If Transfers 801-8016 629,969 8066 8066 8066 8066 8066 8066 8066 8	Projected									,	-	Olan Jook	
### 1000-1999 Sources		95 H	Projected	Projected	Projected P	Projected P	Projected F	Projected F	Projected	Projected	Projected	Projected	1000年の日本の日本の日本の日本の日本の日本の日本の日本の日本の日本の日本の日本の日本の
Faxes anue Limit Transfers anue Limit Transfers anue Limit Transfers anue Limit Transfers anue Boobe anue State SPED asoo-asop aso-asop aso-asop asopara anue anue anue anue anue anue anue anu	11,335,273	8,714,275	11,266,889	10,807,001	11,246,824	11,990,716	12,258,177	14.584.100	17 755 539	18 490 572	18 080 008	The state of the s	
Sources Sour									2000	10,000	000,000,01		
## State SPED ## State SPED													
and Limit Transfers and Limit Expenditures and	629,969	2,659,209	1,133,945	1,133,945	2.659.209	1.133.945	1 173 265	2 917 675	1 318 405	1 210 405	2017 674		10000
services 8091, 8097 8001, 8097 8002, 8091 8002, 8299 8002, 8799 8002, 8	273.873	547.746	365 164	365 164	365 164	365 164	205 164	0.017.440	1,000	000,000,000	4,0,716,7		19,625,615
s concess conc				1000	1000	1000	200, 104	014,100	669,755	337,899	301,141	255,647	4,537,443
sources Revenue in (No State SPED) 8300-8599 8300-879 8300-879 8300-879 8300-399 8300-399 1000-1999 8300-3999 1000-1999 1000-4999 10000-4999 10000-4999 10000-4999 10000-4999 10000-4999 10000-4999 10000-499			40 700	00,000	000								0
Sources Sources Sources Sources Revenue 1000-1999 830-8979 1000-1999 830-8979 1000-1999 8300-3999 1000-1999 84109 85000-3999 1000-4999		00000	10,733	350,496	4,000	193,328	477,676		762,416		196,608	673,803	2,675,060
Sources 8900-8799 650 Sources 1000-1999 650 I 1000-1999 7000-2099 113 I 1000-1999 7000-2099 113 I 1000-1999 7000-2099 113 I 1000-1999 7000-2099 113 I 1000-2099 7000-2099 113 I 1000-2099 1		100,283	578,978	152,910	100,283	290,213	1,688,425	1,950,209	330,928	1,001,986	1,442,514	572,267	8.320.422
Sources 8830-8979 1000-1999	98,021	188,468	197,903	236,551	226,945	203,186	316,458	189,840	183,346	183.346	32.498	372 344	2 436 624
s 1000-1999 8 2000-2999 1000-1999 1000-1999 1000-1999 1000-1999 1000-1999 1000-1999 1000-1999 1000-1999 100000-1999 100000-1999 100000-1999 100000-1999 100000-1999 100000-1999 10000-1999 10000-1999 10000-1999 10000-1999													0
1000-1999 (2000-2999) (2000-2999 (2000-2999 (2000-2999 (2000-2999 (2000-2999 (2000-2999 (2000-2999 (2000-2999 (2000-2999 (2000-2999 (2000-2999 (2000-2999) (2000-2999) (2000-2999) (2000-2999) (2000-2999) (2000-2999) (2000-2999) (2000-2999) (2000-2999) (2000-2999) (2000-2999) (2000-2999) (2000-2999) (2000-2999) (2000-2999) (2000-2999) (2000-													0
1000-1999 8 2000-2999 9 2000-2999 9 2000-2999 9 2000-3	1.057.576	3.495.706	2 292 723	2 239 066	3 355 601	2 185 936	000 000 8	C 74E 440	100000	000 1100			0
1000-1999 2000-2999 4000-4999 5000-5999 6000-6999 7000-7499						20,00	1,020,300	241 '01 1/0	7,932,994	2,641,030	4,890,435	1,874,061	37,595,164
2000-2999 3000-3999 4000-4999 5000-5999 7000-7499 7000-7499	057 AEA	2004 444	100000	000 000									
2000-2999 2000-3999 4000-4999 5000-599 7000-499 7630-7699	404,100	114,100	1,008,307	869,293	1,246,297	927,513	983,416	1,122,375	983,416	1,002,316	1,122,382		11,895,878
3000-3999 4000-4999 6000-5999 7000-7499 7630-7699	189,984	276,700	388,745	228,569	379,781	268,965	229,014	390,745	229.014	229 015	350 745		3 206 321
4000-4999 5000-5999 6000-6999 7000-7499 7630-7699	314,940	356,115	528,687	236,029	534.152	448.637	324.692	552 674	557 297	523 067	1 181 300		0,000,00
5000-5999 6000-6999 7000-7499 7630-7699	691,907	345,596	415,260	468,441	321.186	337 269	356 973	428 998	201 757	205 977	700,000,7		0,000,419
6000-6999 7000-7499 7630-7699	180 012	156 RUG	108 554	180.012	113 200	100 504	470,000	000,000	101,102	10000	186,200,1		11,347,400
7630-7699		0000	100,001	100,001	113,200	108,504	1/9,935	108,477	108,477	179,935	747,883		2,280,358
7630-7699 7630-7699 Iity Accruals		8,950	55,083		3,090	14,720					281,490		740,377
7630-7699 lity Accruals				76,853	9,995	244		000'09	28,000	22,000	160,000		357.092
													C
	1,113,467		368,667										2.270.301
TOTAL DISBURSEMENTS 2,677,187	3,699,752	2,025,578	2,873,303	2,059,198	2,607,709	2,105,852	2.074.030	2.663.269	2.197.961	2 343 110	10 926 197	C	38 253 14E
D. PRIOR YEAR TRANSACTIONS, Other													20,200,140
Accounts Receivable 835,252	21,178	1,082,486	120,692	259,955	(4,000)	187,477	378,965	119,566		1			3 001 571
(Liabilities, including Deferred 9650													
#O SINCILOR	04 4 400	4 000 400	000 007	-									0
ON LEAN INAINSACTIONS, Ottler	8/1.17	1,082,486	120,692	259,955	(4,000)	187,477	378,965	119,566	0	0	0	0	3,001,571
	(2,620,998)	2,552,614	(459,888)	439,823	743,892	267,461	2,325,923	3,171,439	735,033	498,526	(6,035,762)	1.874.061	2.343.589
F. ENDING CASH (A + E) 11,335,273	8,714,275	11,266,889	10,807,001	11,246,824	11,990,716	12,258,177	14,584,100	17.755.539	18 490 572	18 989 098	12 953 336	September	
G. ENDING CASH, PLUS ACCRUALS	い からない できる ないのです は	THE PERSON NAMED IN COLUMN TWO IS NOT THE OWNER.		THE RESIDENCE OF THE PARTY OF T	A CONTRACTOR OF THE PARTY OF TH		THE RESERVE AND ADDRESS OF THE PERSON NAMED IN COLUMN TWO	TO ASSESSED BOOK OF THE PARTY O	MARKET SECTION AND ADDRESS OF	SACRESCO CONTRACTOR	opologie.		

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