

LODI UNIFIED SCHOOL DISTRICT

Budget Department

2024-25

Second Interim Financial Report

County Assumptions



Prepared by:

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LODI UNIFIED SCHOOL DISTRICT
Budget Department

2024-25 SECOND INTERIM FINANCIAL REPORT
COUNTY ASSUMPTIONS

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2024-25 2nd Interim

Lodi Unified School District

District

The undersigned, hereby certify that the Board of Education of the _____ Lodi Unified _____ School District, at its meeting on _____ March 4, 2025 _____, has reviewed and approved the Budget Assumptions Worksheets that are included as part of the 1st Interim Financial Report, and upon which the District's multiyear financial projections are based.

Signed: _____
President, Board of Education

Date: _____

Signed: _____
District Superintendent

Date: _____

Budget Assumptions – General Fund

2024-25 2nd Interim
Lodi Unified School District
District

Please fill out the form completely. Wherever the form asks for % and \$, or # and \$, please provide both. Please describe all "other changes". The documented assumptions **must** agree to the change from the prior period on the SACS MYP form. Thorough completion of the form will significantly reduce our need to contact you with questions, which could require further documentation. Thank you.

	2024-25 1st Interim Totals	2nd Interim (Unrestricted Only) 2024-25	Projected (Unrestricted Only) 2025-26	Projected (Unrestricted Only) 2026-27
REVENUES:				
LCFF Funding Sources (8010-8099):				
ADA Used for LCFF (Funded):		25102.23 ADA	24698.48 ADA	24597.15 ADA
Estimated P-2 ADA:		24582 ADA	24163 ADA	23804 ADA
Total Change from Prior Period		\$ 855,701	\$ 1,965,041	\$ 10,818,872
Adjusted Budget Amount	\$ 368,175,319	\$ 369,031,020	\$ 370,996,061	\$ 381,814,933
Please describe reason(s) for changes:		Updated LCFF calculator from SJCOE Using COLA 1.07%	Updated LCFF calculator from SJCOE Using COLA 2.43%	Updated LCFF calculator from SJCOE Using COLA 3.52%
Federal Revenue (8100-8299):				
% Increase (Decrease) included in:		% \$	% \$	% \$
One time \$ included in:		\$	\$	\$
Plus(Minus) Other \$ changes:		\$	\$	\$
Total Change from Prior Period		\$ -	\$ -	\$ -
Adjusted Budget Amount	\$ -	\$ -	\$ -	\$ -
Please describe reason(s) for changes:				

	1st Interim Totals	2nd Interim (Unrestricted Only) 2024-25	Projected (Unrestricted Only) 2025-26	Projected (Unrestricted Only) 2026-27
<u>REVENUES Cont.:</u>				
<u>State Revenue (8300-8599):</u>				
COLA % Used for:		% \$ _____	% \$ _____	% \$ _____
One time \$ included in:		\$ _____	\$ _____	\$ _____
Plus(Minus) Other \$ changes:		\$ _____	\$ _____	\$ _____
Total Change from Prior Period		\$ -	\$ -	\$ -
Adjusted Budget Amount	\$ 6,043,258	\$ 6,043,258	\$ 6,043,258	\$ 6,043,258

Please describe reason(s) for changes:

No new activity

Local Revenue (8600-8799):

% Incr.(Decr.) included in:		% \$ _____	% \$ _____	% \$ _____
One time \$ included in:		\$ _____	\$ _____	\$ _____
Plus(Minus) Other \$ changes:		\$ 71,910	\$ (1,846,963)	\$ _____
Total Change from Prior Period		\$ 71,910	\$ (1,846,963)	\$ -
Adjusted Budget Amount	\$ 6,632,868	\$ 6,704,778	\$ 4,857,815	\$ 4,857,815

Please describe reason(s) for changes:

Received more local revenue after 1st interim

Removed one-time local revenues

	1st Interim Totals	2nd Interim (Unrestricted Only) 2024-25	Projected (Unrestricted Only) 2025-26	Projected (Unrestricted Only) 2026-27
<u>Transfers In/Sources (8900-8979):</u>				
Other One time \$ included in:		\$ _____	\$ _____	\$ _____
Plus(Minus) Other \$ changes:		\$ _____	\$ _____	\$ _____
Total Change from Prior Period		\$ -	\$ -	\$ -
Adjusted Budget Amount	\$ -	\$ -	\$ -	\$ -
Please describe reason(s) for changes:				
<u>Contributions (8980-8999):</u>				
(Incr.)Decr. for Sp. Ed. :		\$ _____	_____	_____
(Incr.)Decr. for On-going Major Maint (RRM). :		\$ _____	_____	_____
Other One time \$ included in:		\$ _____	_____	_____
Plus(Minus) Other \$ changes:		\$ _____	_____	_____
Total Change from Prior Period		\$ -	\$ -	\$ -
Adjusted Budget Amount	\$ (76,174,431)	\$ (76,174,431)	\$ (76,174,431)	\$ (76,174,431)
Please describe reason(s) for changes:		No change in contributions	Assuming no change in contributions	Assuming no change in contributions
<u>TOTAL Other Financing Sources (8910-8999):</u>				
Total Change from Prior Period		\$ -	\$ -	\$ -
Adjusted Budget Amount	\$ (76,174,431)	\$ (76,174,431)	\$ (76,174,431)	\$ (76,174,431)
Total Revenues & Other Financing Sources	\$ 304,677,014	\$ 305,604,625	\$ 305,722,703	\$ 316,541,575

	1st Interim Totals	2nd Interim (Unrestricted Only) 2024-25	Projected (Unrestricted Only) 2025-26	Projected (Unrestricted Only) 2026-27
EXPENSES:				
Object 1XXX:				
Step & Column included in:	<u>1.67 %</u>	<u>\$</u>	<u>1.67 %</u>	<u>\$ 2,509,155</u>
Settlement included in:	<u>1.07 %</u>	<u>\$ 811,264</u>	<u>%</u>	<u>\$</u>
Other:				
Growth Positions:		FTE \$	FTE \$	FTE \$
One time \$ included in:		\$	\$	\$
Plus(Minus) Other \$ changes:		\$ 67,362	\$	\$
Total Change from Prior Period		\$ 878,626	\$ 2,509,155	\$ 2,552,183
Adjusted Budget Amount	\$ 149,437,529	\$ 150,316,155	\$ 152,825,310	\$ 155,377,493

LCFF K-3 Grade Span ratio N/A Negotiated Class Sizes 1: _____ 1: _____ 1: _____

Enter Grade Span ratio for each fiscal year or N/A in the box if Negotiated Class Sizes

Please describe reason(s) for changes:

Salary schedule changes of LPPA and retro pay, Step & Column increases Step & Column increases
 Certificated Management after 1st interim reporting
 Other changes consists of teacher temp assignments, and other certificated substitutes.

	1st Interim Totals	2nd Interim (Unrestricted Only) 2024-25	Projected (Unrestricted Only) 2025-26	Projected (Unrestricted Only) 2026-27
Object 2XXX:				
Step included in:	<u>1.67% %</u>	<u>\$ -</u>	<u>1.67 %</u>	<u>\$ 773,592</u>
Settlement included in:	<u>1.07 %</u>	<u>\$ 650,219</u>	<u>%</u>	<u>\$</u>
Other:				
Growth Positions:		FTE \$	FTE \$	FTE \$
One time \$ included in:		\$	\$	\$
Plus(Minus) Other \$ changes:		\$ 187,409	\$	\$
Total Change from Prior Period		\$ 837,628	\$ 773,592	\$ 786,459
Adjusted Budget Amount	\$ 45,485,254	\$ 46,322,882	\$ 47,096,474	\$ 47,882,933

Please describe reason(s) for changes:

Increase of 1.07% on the salary schedule and retro pay. Other changes consists of additional overtime of classified personnel. Step & Column increases Step & Column increases

	1st Interim Totals	2nd Interim (Unrestricted Only) 2024-25	Projected (Unrestricted Only) 2025-26	Projected (Unrestricted Only) 2026-27			
EXPENSES Cont.:							
Object 3XXX:							
Change in Statutory Benefits:		% Increase/(Decrease)	\$ Increase/(Decrease)	% Incr./(Decr.)	\$ Increase/(Decrease)	% Incr./(Decr.)	\$ Increase/(Decrease)
Increase in Statutory due to Step & Column		_____ %	\$ _____	1.67 %	\$ 843,094	1.67 %	\$ 858,192
Increase in Statutory due to Settlement		1.07 %	\$ 804,457	_____ %	\$ -	_____ %	\$ -
Incr./Decr. in Statutory due to rate changes		_____ %	\$ _____	_____ %	\$ 162,130	_____ %	\$ 47,096
Incr./Decr. in Statutory due to +/- positions, other changes		_____ %	\$ _____	_____ %	\$ -	_____ %	\$ -
Total \$ Change in Statutory:			\$ 804,457		\$ 1,005,224		\$ 905,288
Change in Health & Welfare :							
Incr./Decr. in H & W due to rate changes		_____ %	\$ _____	_____ %	\$ _____	_____ %	\$ _____
Incr./Decr. in H & W due to CAP change		_____ %	\$ _____	_____ %	\$ _____	_____ %	\$ _____
Incr./Decr. in H & W due to other		_____ %	\$ 3,197,472	_____ %	\$ _____	_____ %	\$ _____
Incr./Decr. in H & W due to +/- positions		_____ %	\$ _____	_____ %	\$ _____	_____ %	\$ _____
Are you budgeting at the CAP ?		Yes/No					
Total \$ Change in H & W:			\$ 3,197,472		\$ -		\$ -
Changes in Other Benefits:		_____ %	\$ _____	_____ %	\$ _____	_____ %	\$ _____
Total \$ Change in Benefits:			\$ 4,001,929		\$ 1,005,224		\$ 905,288
One time benefit \$ included above:			\$ _____		\$ _____		\$ _____
Total Change from Prior Period			\$ 4,001,929		\$ 1,005,224		\$ 905,288
Adjusted Budget Amount	\$ 75,182,875		\$ 79,184,804		\$ 80,190,028		\$ 81,095,317

Please describe reason(s) for changes:

One-time H&W cap change for current year only	Rate changes due to Step & Column and statutory rate changes per SSC Dartboard	Rate changes due to Step & Column and statutory rate changes per SSC Dartboard

	1st Interim Totals	2nd Interim (Unrestricted Only) 2024-25	Projected (Unrestricted Only) 2025-26	Projected (Unrestricted Only) 2026-27
EXPENSES Cont.:				
Object 4XXX:				
% Increase(Decrease) included in:		% \$ (1,280,564)	2.86 % \$	2.81 % \$
Flat \$ Increase(Decrease) included in:		\$	\$ 798,387	\$ 806,863
One time \$ included in:		\$	\$	\$
Total Change from Prior Period		\$ (1,280,564)	\$ 798,387	\$ 806,863
Adjusted Budget Amount	\$ 29,196,185	\$ 27,915,621	\$ 28,714,008	\$ 29,520,871

Please describe reason(s) for changes:

Realigning of budget to 5xxx's

Includes CPI rate

Includes CPI rate

Object 5XXX:

% Increase(Decrease) included in:		% \$	2.86 % \$	2.81 % \$
Flat \$ Increase(Decrease) included in:		\$ 3,775	\$ 1,150,526	\$ 1,162,741
One time \$ included in:		\$	\$	\$
Total Change from Prior Period		\$ 3,775	\$ 1,150,526	\$ 1,162,741
Adjusted Budget Amount	\$ 40,224,390	\$ 40,228,165	\$ 41,378,691	\$ 42,541,432

Please describe reason(s) for changes:

Adjustments to services

Increase to utilities charges and other services

Includes CPI rate

Includes CPI rate

	1st Interim Totals	2nd Interim (Unrestricted Only) 2024-25	Projected (Unrestricted Only) 2025-26	Projected (Unrestricted Only) 2026-27
<u>EXPENSES Cont.:</u>				
<u>Object 6XXX:</u>				
% Increase(Decrease) included in:		% \$	% \$	% \$
Flat \$ Increase(Decrease) included in:		\$ 26,137	\$	\$
One time \$ included in:		\$	\$	\$
Total Change from Prior Period		\$ 26,137	\$ -	\$ -
Adjusted Budget Amount	\$ 2,227,261	\$ 2,253,398	\$ 2,253,398	\$ 2,253,398

Please describe reason(s) for changes:

Increase in projects

Other Outgo - Objects 7100-7299, 7400-7499

% Increase(Decrease) included in:		% \$ 34,656	% \$	% \$
Flat \$ Increase(Decrease) included in:		\$	\$	\$
One time \$ included in:		\$	\$	\$
Total Change from Prior Period		\$ 34,656	\$ -	\$ -
Adjusted Budget Amount	\$ 1,152,936	\$ 1,187,592	\$ 1,187,592	\$ 1,187,592

Please describe reason(s) for changes:

Adjustment of indirect costs and county LCFF transfer

	1st Interim Totals	2nd Interim (Unrestricted Only) 2024-25	Projected (Unrestricted Only) 2025-26	Projected (Unrestricted Only) 2026-27
<u>Direct Support/Indirect Costs - Objects 7300-7399</u>				
% Increase(Decrease) included in:		% \$	% \$	% \$
Flat \$ Increase(Decrease) included in:		\$	\$	\$
One time \$ included in:		\$ 596,335	\$	\$
Total Change from Prior Period		\$ 596,335	\$ -	\$ -
Adjusted Budget Amount	\$ (11,356,803)	\$ (10,760,468)	\$ (10,760,468)	\$ (10,760,468)

Please describe reason(s) for changes:

Adjustment to indirect costs

Other Financing Uses - Objects 7610-7699

% Increase(Decrease) included in:		% \$	% \$	% \$
Flat \$ Increase(Decrease) included in:		\$	\$	\$
One time \$ included in:		\$	\$	\$
Total Change from Prior Period		\$ -	\$ -	\$ -
Adjusted Budget Amount	\$ -	\$ -	\$ -	\$ -

Please describe reason(s) for changes:

Total Expenditures & Other Financing Uses	\$ 331,549,627	\$ 336,648,149	\$ 342,885,033	\$ 349,098,568
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Please attach additional sheets as necessary.

Net Increase (Decrease) in Fund Balance	\$ (26,872,613)	\$ (31,043,524)	\$ (37,162,330)	\$ (32,556,993)
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2024-25 2nd Interim
Lodi Unified School District
District

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	2024-25 1st Interim Totals	2nd Interim (Restricted Only) 2024-25	Projected (Restricted Only) 2025-26	Projected (Restricted Only) 2026-27
REVENUES:				
LCFF Funding Sources (8010-8099):				
ADA Used for LCFF (Funded):		25102.23 ADA	24698.48 ADA	24597.15 ADA
Estimated P-2 ADA:		24582 ADA	24163 ADA	23804 ADA
Total Change from Prior Period		\$	\$	\$
Adjusted Budget Amount		\$ -	\$ -	\$ -
Please describe reason(s) for changes:				
Federal Revenue (8100-8299):				
% Increase (Decrease) included in:		%	%	%
One time \$ included in:		\$	\$	\$
Plus(Minus) Other \$ changes:		\$ (1,143,433)	\$ (19,049,157)	\$
Total Change from Prior Period		\$ (1,143,433)	\$ (19,049,157)	\$ -
Adjusted Budget Amount	\$ 43,097,334	\$ 41,953,901	\$ 22,904,744	\$ 22,904,744
Please describe reason(s) for changes:				
		<u>Update revenue</u>	<u>Removal of carryover and expiring grants</u>	

	1st Interim Totals	2nd Interim (Restricted Only) 2024-25	Projected (Restricted Only) 2025-26	Projected (Restricted Only) 2026-27
REVENUES Cont.:				
State Revenue (8300-8599):				
COLA % Used for:		% \$	% \$	% \$
One time \$ included in:		\$	\$	\$
Plus(Minus) Other \$ changes:		\$ 1,410,254	\$ (8,686,068)	\$
Total Change from Prior Period		\$ 1,410,254	\$ (8,686,068)	\$ -
Adjusted Budget Amount	\$ 86,824,857	\$ 88,235,111	\$ 79,549,043	\$ 79,549,043
Please describe reason(s) for changes:				
		Adjustment to carryover and awards	Removal of carryover and one-time monies	
			Rs 6128, Rs 6211, Rs 6053, Rs 7085, Rs 7813	
			and Rs 7816	
Local Revenue (8600-8799):				
% Incr.(Decr.) included in:		% \$	% \$	% \$
One time \$ included in:		\$ 1,294,633	\$ (6,668,015)	\$
Plus(Minus) Other \$ changes:		\$ 3,690,162	\$	\$
Total Change from Prior Period		\$ 4,984,795	\$ (6,668,015)	\$ -
Adjusted Budget Amount	\$ 6,600,586	\$ 11,585,381	\$ 4,917,366	\$ 4,917,366
Please describe reason(s) for changes:				
		Updates to local revenue received	Carryover removed and one-time local revenues	
			removed	

	1st Interim Totals	2nd Interim (Restricted Only) 2024-25	Projected (Restricted Only) 2025-26	Projected (Restricted Only) 2026-27
<u>Transfers In/Sources (8900-8979):</u>				
Other One time \$ included in:		\$ _____	\$ _____	\$ _____
Plus(Minus) Other \$ changes:		\$ _____	\$ _____	\$ _____
Total Change from Prior Period		\$ _____	\$ _____	\$ _____
Adjusted Budget Amount	\$ -	\$ _____	\$ _____	\$ _____
Please describe reason(s) for changes:				
<u>Contributions (8980-8999):</u>				
Incr.(Decr.) for Sp. Ed. :		\$ -	\$ -	\$ -
Incr.(Decr.) for On-going Major Maint (RRM) . :		\$ -	\$ -	\$ -
Other One time \$ included in:		\$ -	\$ -	\$ -
Plus(Minus) Other \$ changes:		\$ -	\$ -	\$ -
Total Change from Prior Period		\$ -	\$ -	\$ -
Adjusted Budget Amount	\$ 76,174,431	\$ 76,174,431	\$ 76,174,431	\$ 76,174,431
Please describe reason(s) for changes:				
No change from 1st interim				
<u>TOTAL Other Financing Sources (8910-8999):</u>				
Total Change from Prior Period		\$ -	\$ -	\$ -
Adjusted Budget Amount	\$ 76,174,431	\$ 76,174,431	\$ 76,174,431	\$ 76,174,431
Total Revenues & Other Financing Sources	\$ 212,697,208	\$ 217,948,824	\$ 183,545,584	\$ 183,545,584

	1st Interim Totals	2nd Interim (Restricted Only) 2024-25	Projected (Restricted Only) 2025-26	Projected (Restricted Only) 2026-27
EXPENSES:				
Object 1XXX:				
	% Increase/(Decrease)	\$ Increase/(Decrease)	% Increase/(Decrease)	\$ Increase/(Decrease)
Step & Column included in:	_____ %	\$ _____	1.67 %	\$ 772,458
Settlement included in:	_____ %	\$ 77,314	_____ %	\$ _____
Other:				
Growth Positions:	_____ FTE	\$ _____	_____ FTE	\$ _____
One time \$ included in:		\$ _____		\$ _____
Plus(Minus) Other \$ changes:		\$ 61,015		\$ _____
Total Change from Prior Period		\$ 138,329		\$ 786,377
Adjusted Budget Amount	\$ 46,177,653	\$ 46,315,982	\$ 47,088,440	\$ 47,874,817

Please describe reason(s) for changes:

Salary schedule changes of LPPA and retro pay,	Step & Column increases	Step & Column increases
Certificated Management after 1st interim reporting		
Other changes consists of teacher temp assignments, and other certificated substitutes.		

Object 2XXX:				
	% Increase/(Decrease)	\$ Increase/(Decrease)	% Increase/(Decrease)	\$ Increase/(Decrease)
Step included in:	_____ %	\$ _____	1.67 %	\$ 482,658
Settlement included in:	1.07 %	\$ 9,825	_____ %	\$ _____
Other:				
Growth Positions:	_____ FTE	\$ _____	_____ FTE	\$ _____
One time \$ included in:		\$ _____		\$ _____
Plus(Minus) Other \$ changes:		\$ _____		\$ _____
Total Change from Prior Period		\$ 9,825		\$ 490,718
Adjusted Budget Amount	\$ 28,891,834	\$ 28,901,659	\$ 29,384,317	\$ 29,875,035

Please describe reason(s) for changes:

Updates to salary increase and position control	Step & Column increases	Step & Column increases

	1st Interim Totals	2nd Interim (Restricted Only) 2024-25	Projected (Restricted Only) 2025-26	Projected (Restricted Only) 2026-27
EXPENSES Cont.:				
Object 3XXX:				
Change in Statutory Benefits:	% Increase/(Decrease)	\$ Increase/(Decrease)	% Incr./(Decr.)	\$ Increase/(Decrease)
Increase in Statutory due to Step & Column	_____ %	\$ _____	1.67 %	\$ 349,444
Increase in Statutory due to Settlement	1.07 %	\$ 954,515	_____ %	\$ -
Incr./Decr. in Statutory due to rate changes	_____ %	\$ _____	_____ %	\$ 101,156
Incr./Decr. in Statutory due to +/- positions, other changes	_____ %	\$ _____	_____ %	\$ -
Total \$ Change in Statutory:		\$ 954,515		\$ 450,600
Change in Health & Welfare :				
Incr./Decr. in H & W due to rate changes	_____ %	\$ _____	_____ %	\$ _____
Incr./Decr. in H & W due to CAP change	_____ %	\$ _____	_____ %	\$ _____
Incr./Decr. in H & W due to other	_____ %	\$ _____	_____ %	\$ _____
Incr./Decr. in H & W due to +/- positions	_____ %	\$ _____	_____ %	\$ _____
Are you budgeting at the CAP ?	Yes/No		Yes/No	
Total \$ Change in H & W:		\$ -		\$ -
Changes in Other Benefits:	_____ %	\$ _____	_____ %	\$ _____
Total \$ Change in Benefits:		\$ 954,515		\$ 450,600
One time benefit \$ included above:		\$ _____		\$ _____
Total Change from Prior Period		\$ 954,515		\$ 450,600
Adjusted Budget Amount	\$ 50,637,970	\$ 51,592,485	\$ 52,043,085	\$ 52,428,467

Please describe reason(s) for changes:

Benefits increased for raises for different bargaining units	Rate changes due to Step & Column and statutory rate changes per SSC Dartboard	Rate changes due to Step & Column and statutory rate changes per SSC Dartboard
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

	1st Interim Totals	2nd Interim (Restricted Only) 2024-25	Projected (Restricted Only) 2025-26	Projected (Restricted Only) 2026-27
EXPENSES Cont.:				
Object 4XXX:				
% Increase(Decrease) included in:		% \$	% \$	% \$
Flat \$ Increase(Decrease) included in:		\$	\$ (20,000,000)	\$ (8,159,523)
One time \$ included in:		\$ (26,766,067)	\$ (35,819,391)	\$
Total Change from Prior Period		\$ (26,766,067)	\$ (55,819,391)	\$ (8,159,523)
Adjusted Budget Amount	\$ 112,499,145	\$ 85,733,078	\$ 29,913,687	\$ 21,754,164

Please describe reason(s) for changes:

Realignment of objects 4xxx's to 5xxx's and 6xxx's	Removal of carryover and adjust expenses to realign with revenue	Remove expenses to realign with revenue

Object 5XXX:

% Increase(Decrease) included in:		2.86 % \$	% \$
Flat \$ Increase(Decrease) included in:		\$	\$ (19,000,000)
One time \$ included in:		\$ 8,810,768	\$
Total Change from Prior Period		\$ 8,810,768	\$ (7,857,784)
Adjusted Budget Amount	\$ 40,652,597	\$ 49,463,365	\$ 22,605,581

Please describe reason(s) for changes:

Increase in service agreements	Decrease to realign with revenue	Remove services to realign with revenue

	1st Interim Totals	2nd Interim (Restricted Only) 2024-25	Projected (Restricted Only) 2025-26	Projected (Restricted Only) 2026-27
EXPENSES Cont.:				
Object 6XXX:				
% Increase(Decrease) included in:		% \$	% \$	% \$
Flat \$ Increase(Decrease) included in:		\$	\$ (33,485,374)	\$
One time \$ included in:		\$ 19,506,623	\$ -	\$
Total Change from Prior Period		\$ 19,506,623	\$ (33,485,374)	\$ -
Adjusted Budget Amount	\$ 13,978,751	\$ 33,485,374	\$ -	\$ -

Please describe reason(s) for changes:

	Use of one-time funds for available expenses	Removal of one-time projects	Removal of one-time projects

Other Outgo - Objects 7100-7299, 7400-7499

% Increase(Decrease) included in:		% \$	% \$	% \$
Flat \$ Increase(Decrease) included in:		\$	\$	\$
One time \$ included in:		\$ (10,000)	\$	\$
Total Change from Prior Period		\$ (10,000)	\$ -	\$ -
Adjusted Budget Amount	\$ 23,069	\$ 13,069	\$ 13,069	\$ 13,069

Please describe reason(s) for changes:

	Adjustments to other Outgo		

2024-25 2nd Interim
Lodi Unified School District
District

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	Budget		Projected		Projected	
	2024-25		2025-26		2026-27	
	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted
ADJ. BEGIN. FUND BAL.(Form 01 pg.1 line F1(e))	\$ 180,424,030	\$ 105,377,957				
ENDING FUND BALANCE	\$ 149,380,506	\$ 18,889,454	\$ 112,218,176	\$ 4,596,760	\$ 79,661,183	\$ 4,658,896
COMPONENTS OF ENDING FUND BALANCE:						
<u>Nonspendable Amounts</u>	<u>Must Agree to Components of Fund Balance Form 01 pg 2</u>					
Revolving Cash	9711 120,000	\$ -	\$ 120,000	\$ -	\$ 120,000	\$ -
Stores	9712 48,304	\$ -	\$ 48,304	\$ -	\$ 48,304	\$ -
Prepaid Expenditures	9713 807,968	\$ -	\$ 807,968	\$ -	\$ 807,968	\$ -
All Others	9719 -	\$ -	\$ -	\$ -	\$ -	\$ -
<u>Restricted Balances</u>	9740 -	\$ 18,889,454	\$ -	\$ 4,596,760	\$ -	\$ 4,658,896
<u>Committed Balances</u>						
Stabilization Arrangements	9750 -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Commitments	9760 90,892,468	\$ -	\$ 59,751,867	\$ -	\$ 27,683,352	\$ -
<u>Assigned Amounts</u>						
Describe Other Assignments below:						
Reserve for Programmatic	9780 5,000,000	\$ -	\$ 5,000,000	\$ -	\$ 5,000,000	\$ -
Reserve for Instructional Materials	9780 14,046,638	\$ -	\$ 14,046,638	\$ -	\$ 14,046,638	\$ -
Board Designated Reserve for Economic Uncertainties	9780 19,232,564	\$ -	\$ 16,221,700	\$ -	\$ 15,977,461	\$ -
	9780 -	\$ -	\$ -	\$ -	\$ -	\$ -
	9780 -	\$ -	\$ -	\$ -	\$ -	\$ -
	9780 -	\$ -	\$ -	\$ -	\$ -	\$ -
<u>Total Other Assignments</u>	9780 38,279,202	\$ -	\$ 35,268,338	\$ -	\$ 35,024,099	\$ -
<u>Reserve for Economic Uncertainties</u>	9789 19,232,564	\$ -	\$ 16,221,700	\$ -	\$ 15,977,461	\$ -
<u>Unassigned/Unappropriated</u>	9790 (0)	\$ -	\$ (1)	\$ -	\$ (1)	\$ -
<u>Special Reserve Fund - Non/Capital Outlay (17)</u>						
Designated for Economic Uncertainties	9789 -	\$ -	\$ -	\$ -	\$ -	\$ -
Unassigned/Unappropriated	9790 -	\$ -	\$ -	\$ -	\$ -	\$ -

Please attach additional sheets as necessary.

Prepared By:

Chief Business Official Signature or DSSD Superintendent Signature:

Lodi Unified School District
MYP Interactive Scenario
General Fund Multi-Year Projection (Revised) - Interactive

Description	Current Year Projected Budget			1st Subsequent Year Projected Budget			2nd Subsequent Year Projected Budget			3rd Subsequent Year Projected Budget		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
REVENUES												
General Purpose Revenue	369,031,020		369,031,020	370,996,061		370,996,061	381,814,933		381,814,933	381,814,933	-	381,814,933
Federal Revenue	-	41,953,901	41,953,901	-	22,904,744	22,904,744	-	22,904,744	22,904,744	-	22,904,744	22,904,744
State Revenue	6,043,258	88,235,111	94,278,369	6,043,258	79,549,043	85,592,301	6,043,258	79,549,043	85,592,301	6,043,258	79,549,043	85,592,301
Local Revenue	6,704,778	11,585,381	18,290,159	4,857,815	4,917,366	9,775,181	4,857,815	4,917,366	9,775,181	4,857,815	4,917,366	9,775,181
Total Revenues	381,779,056	141,774,393	523,553,449	381,897,134	107,371,153	489,268,287	392,716,006	107,371,153	500,087,159	392,716,006	107,371,153	500,087,159
EXPENDITURES												
Certificated Salaries	150,316,155	46,315,982	196,632,137	152,825,310	47,088,440	199,913,750	155,377,493	47,874,817	203,252,310	158,485,043	48,832,313	207,317,356
Classified Salaries	46,322,882	28,901,659	75,224,541	47,096,474	29,384,317	76,480,791	47,882,933	29,875,035	77,757,968	48,840,592	30,472,536	79,313,127
Benefits	79,184,804	51,592,485	130,777,289	80,190,028	52,043,085	132,233,113	81,095,317	52,428,467	133,523,784	82,246,315	52,901,452	135,147,767
Books and Supplies	27,915,621	85,733,078	113,648,699	28,714,008	29,913,687	58,627,695	29,520,871	21,754,164	51,275,035	30,362,216	21,754,164	52,116,380
Other Services & Oper. Exp	40,228,165	49,463,365	89,691,530	41,378,691	30,463,365	71,842,056	42,541,432	22,605,581	65,147,013	43,753,863	22,605,581	66,359,444
Capital Outlay	2,253,398	33,485,374	35,738,772	2,253,398	-	2,253,398	2,253,398	-	2,253,398	2,253,398	-	2,253,398
Other Outgo	1,187,592	13,069	1,200,661	1,187,592	13,069	1,200,661	1,187,592	13,069	1,200,661	1,187,592	13,069	1,200,661
Transfer of Indirect Costs	(10,760,468)	8,932,315	(1,828,153)	(10,760,468)	8,932,315	(1,828,153)	(10,760,468)	8,932,315	(1,828,153)	(10,760,468)	8,932,315	(1,828,153)
<i>Current Year Other Changes not in MYP</i>			-			-			-			-
<i>1st Subsequent Year Other Changes not in MYP</i>			-			-			-			-
<i>2nd Subsequent Year Other Changes not in MYP</i>			-			-			-			-
<i>3rd Subsequent Year Other Changes not in MYP</i>			-			-			-			-
<i>Certificated On-going Increase of 0.00%</i>	-	-	-	-	-	-	-	-	-	-	-	-
<i>Cert One-Time Increase of 0.00%</i>	-	-	-	-	-	-	-	-	-	-	-	-
<i>Class On-going Increase of 0.00%</i>	-	-	-	-	-	-	-	-	-	-	-	-
<i>Class One-Time Increase of 0.00%</i>	-	-	-	-	-	-	-	-	-	-	-	-
<i>1st Sub Yr Certificated On-going Increase of 0.00%</i>			-			-			-			-
<i>1st Sub Yr Cert One-Time Increase of 0.00%</i>			-			-			-			-
<i>1st Sub Yr Class On-going Increase of 0.00%</i>			-			-			-			-
<i>1st Sub Yr Class One-Time Increase of 0.00%</i>			-			-			-			-
Total Expenditures	336,648,149	304,437,327	641,085,476	342,885,033	197,838,278	540,723,311	349,098,568	183,483,448	532,582,016	356,368,550	185,511,430	541,879,980
Excess / (Deficiency)	45,130,907	(162,662,934)	(117,532,027)	39,012,101	(90,467,125)	(51,455,024)	43,617,438	(76,112,295)	(32,494,857)	36,347,456	(78,140,277)	(41,792,821)
OTHER SOURCES/USES												
Transfers In	-	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-	-
Net Other Sources (Uses)	-	-	-	-	-	-	-	-	-	-	-	-
Contributions to Restricted	(76,174,431)	76,174,431	-	(76,174,431)	76,174,431	-	(76,174,431)	76,174,431	-	(76,174,431)	76,174,431	-
Total Financing Sources/Uses	(76,174,431)	76,174,431	-	(76,174,431)	76,174,431	-	(76,174,431)	76,174,431	-	(76,174,431)	76,174,431	-
Net Increase (Decrease)	(31,043,524)	(86,488,503)	(117,532,027)	(37,162,330)	(14,292,694)	(51,455,024)	(32,556,993)	62,136	(32,494,857)	(39,826,975)	(1,965,846)	(41,792,821)
FUND BALANCE, RESERVES												
Beginning Balance	180,424,030	105,377,957	285,801,987	149,380,506	18,889,454	168,269,960	112,218,176	4,596,760	116,814,936	79,661,183	4,658,896	84,320,079
Ending Balance	149,380,506	18,889,454	168,269,960	112,218,176	4,596,760	116,814,936	79,661,183	4,658,896	84,320,079	39,834,208	2,693,050	42,527,258
Nonspendable	976,272		976,272	976,272		976,272	976,272		976,272	976,272		976,272
Restricted		18,889,454	18,889,454		4,596,760	4,596,760		4,658,896	4,658,896		2,693,050	2,693,050
Commitments	90,892,468		38,279,202	59,751,867		59,751,867	27,683,352		27,683,352	-		-
Other Assignments	38,279,202		35,268,338	35,268,338		35,268,338	35,024,099		35,024,099	22,601,537		22,601,537
Unassigned - REU	19,232,564	-	19,232,564	16,221,699	-	16,221,699	15,977,460	-	15,977,460	16,256,399	-	16,256,399
Unassigned/Unappropriated	(0)	-	(0)	(0)	-	(0)	0	-	0	0	-	0
Total - Fund Balance	149,380,506	18,889,454	168,269,960	112,218,176	4,596,760	116,814,936	79,661,183	4,658,896	84,320,079	39,834,208	2,693,050	42,527,258

Special Reserve Fund - Non/Capital Outlay (17)

Designated for Economic Uncertainties

Reserve Percentage

Charter School Assumptions



2024-25 2nd Interim

Joe Serna Charter School

District

The undersigned, hereby certify that the Board of Education of the _____ Lodi Unified _____ School District, at its meeting on _____ March 4, 2025 _____, has reviewed and approved the Budget Assumptions Worksheets that are included as part of the 1st Interim Financial Report, and upon which the District's multiyear financial projections are based.

Signed: _____
President, Board of Education

Date: _____

Signed: _____
District Superintendent

Date: _____



2024-25 2nd Interim
Joe Serna Charter School
District

Please fill out the form completely. Wherever the form asks for % and \$, or # and \$, please provide both. Please describe all "other changes". The documented assumptions **must** agree to the change from the prior period on the SACS MYP form. Thorough completion of the form will significantly reduce our need to contact you with questions, which could require further documentation. Thank you.

	2024-25 1st Interim Totals	2nd Interim (Unrestricted Only) 2024-25	Projected (Unrestricted Only) 2025-26	Projected (Unrestricted Only) 2026-27
REVENUES:				
LCFF Funding Sources (8010-8099):				
ADA Used for LCFF (Funded):		ADA	ADA	ADA
Estimated P-2 ADA:		ADA	ADA	ADA
Total Change from Prior Period		\$ (92,509)	\$ 274,568	\$ 184,090
Adjusted Budget Amount	\$ 4,865,066	\$ 4,772,557	\$ 5,047,125	\$ 5,231,215
Please describe reason(s) for changes:				
Federal Revenue (8100-8299):				
% Increase (Decrease) included in:		%	%	%
One time \$ included in:		\$	\$	\$
Plus(Minus) Other \$ changes:		\$	\$	\$
Total Change from Prior Period		\$ -	\$ -	\$ -
Adjusted Budget Amount		\$ -	\$ -	\$ -
Please describe reason(s) for changes:				

	1st Interim Totals	2nd Interim (Unrestricted Only) 2024-25	Projected (Unrestricted Only) 2025-26	Projected (Unrestricted Only) 2026-27
REVENUES Cont.:				
State Revenue (8300-8599):				
COLA % Used for:		% \$	% \$	% \$
One time \$ included in:		\$	\$	\$
Plus(Minus) Other \$ changes:		\$	\$	\$
Total Change from Prior Period		\$ -	\$ -	\$ -
Adjusted Budget Amount	\$ 236,792	\$ 236,792	\$ 236,792	\$ 236,792
Please describe reason(s) for changes:				
Local Revenue (8600-8799):				
% Incr.(Decr.) included in:		% \$	% \$	% \$
One time \$ included in:		\$ 63,940	\$ (2,630)	\$
Plus(Minus) Other \$ changes:		\$	\$ -	\$
Total Change from Prior Period		\$ 63,940	\$ (2,630)	\$ -
Adjusted Budget Amount	\$ 77,727	\$ 141,667	\$ 139,037	\$ 139,037
Please describe reason(s) for changes:				
Updates to local revenue received				

	1st Interim Totals	2nd Interim (Unrestricted Only) 2024-25	Projected (Unrestricted Only) 2025-26	Projected (Unrestricted Only) 2026-27
<u>Transfers In/Sources (8900-8979):</u>				
Other One time \$ included in:		\$ _____	\$ _____	\$ _____
Plus(Minus) Other \$ changes:		\$ _____	\$ _____	\$ _____
Total Change from Prior Period		\$ _____ -	\$ _____ -	\$ _____ -
Adjusted Budget Amount	\$ -	\$ -	\$ -	\$ -
Please describe reason(s) for changes:		_____	_____	_____
		_____	_____	_____
		_____	_____	_____
		_____	_____	_____
		_____	_____	_____
<u>Contributions (8980-8999):</u>				
(Incr.)Decr. for Sp. Ed. :		\$ _____	_____	_____
(Incr.)Decr. for On-going Major Maint (RRM). :		\$ _____	_____	_____
Other One time \$ included in:		\$ _____	_____	_____
Plus(Minus) Other \$ changes:		\$ _____	_____	_____
Total Change from Prior Period		\$ _____ -	\$ _____ -	\$ _____ -
Adjusted Budget Amount	\$ -	\$ -	\$ -	\$ -
Please describe reason(s) for changes:		_____	_____	_____
		_____	_____	_____
		_____	_____	_____
		_____	_____	_____
		_____	_____	_____
<u>TOTAL Other Financing Sources (8910-8999):</u>				
Total Change from Prior Period		\$ _____ -	\$ _____ -	\$ _____ -
Adjusted Budget Amount	\$ -	\$ -	\$ -	\$ -
Total Revenues & Other Financing Sources	\$ 5,179,585	\$ 5,151,016	\$ 5,422,954	\$ 5,607,044

	1st Interim Totals	2nd Interim (Unrestricted Only) 2024-25	Projected (Unrestricted Only) 2025-26	Projected (Unrestricted Only) 2026-27
EXPENSES:				
Object 1XXX:				
	<u>% Increase/(Decrease)</u>	<u>\$ Increase/(Decrease)</u>	<u>% Increase/(Decrease)</u>	<u>\$ Increase/(Decrease)</u>
Step & Column included in:	_____ %	\$ _____	1.67 %	\$ 38,821
Settlement included in:	_____ %	\$ _____	_____ %	\$ _____
Other:				
Growth Positions:	_____ FTE	\$ _____	_____ FTE	\$ _____
One time \$ included in:		\$ _____		\$ _____
Plus(Minus) Other \$ changes:		\$ 1,875		\$ 174,268
Total Change from Prior Period		\$ 1,875		\$ 213,089
Adjusted Budget Amount	<u>\$ 2,322,752</u>	<u>\$ 2,324,627</u>	<u>\$ 2,537,716</u>	<u>\$ 2,580,096</u>

LCFF K-3 Grade Span ratio N/A Negotiated Class Sizes 1: _____ 1: _____ 1: _____

Enter Grade Span ratio for each fiscal year or N/A in the box if Negotiated Class Sizes

Please describe reason(s) for changes:

Updated due to raises for the LPPA bargaining unit and changes to position control	Step & Column changes	Step & Column changes

	<u>% Increase/(Decrease)</u>	<u>\$ Increase/(Decrease)</u>	<u>% Increase/(Decrease)</u>	<u>\$ Increase/(Decrease)</u>	<u>% Increase/(Decrease)</u>	<u>\$ Increase/(Decrease)</u>
Object 2XXX:						
Step included in:	_____ %	\$ _____	_____ %	\$ _____	_____ %	\$ _____
Settlement included in:	_____ %	\$ _____	_____ %	\$ _____	_____ %	\$ _____
Other:						
Growth Positions:	_____ FTE	\$ _____	_____ FTE	\$ _____	_____ FTE	\$ _____
One time \$ included in:		\$ _____		\$ _____		\$ _____
Plus(Minus) Other \$ changes:		\$ _____		\$ 137,500		\$ _____
Total Change from Prior Period		\$ -		\$ 137,500		\$ -
Adjusted Budget Amount	<u>\$ 544,784</u>	<u>\$ 544,784</u>	<u>\$ 682,284</u>	<u>\$ 682,284</u>	<u>\$ 682,284</u>	<u>\$ 682,284</u>

Please describe reason(s) for changes:

Only certificated staff gets step&column change	Only certificated staff gets step&column change
Not part of bargaining unit.	Not part of bargaining unit.
Changes in position control	Changes in position control

	1st Interim Totals	2nd Interim (Unrestricted Only) 2024-25	Projected (Unrestricted Only) 2025-26	Projected (Unrestricted Only) 2026-27
EXPENSES Cont.:				
Object 3XXX:				
Change in Statutory Benefits:	<u>% Increase/(Decrease)</u>	<u>\$ Increase/(Decrease)</u>	<u>% Incr./(Decr.)</u>	<u>\$ Increase/(Decrease)</u>
Increase in Statutory due to Step & Column	%	\$ 6,139	1.67 %	\$ 9,436
Increase in Statutory due to Settlement	%	\$ -	%	\$ -
Incr./Decr. in Statutory due to rate changes	%	\$ -	%	\$ 682
Incr./Decr. in Statutory due to +/- positions, other changes	%	\$ -	%	\$ -
Total \$ Change in Statutory:		\$ 6,139		\$ 10,118
Change in Health & Welfare :				
Incr./Decr. in H & W due to rate changes	%	\$ -	%	\$ -
Incr./Decr. in H & W due to CAP change	%	\$ -	%	\$ -
Incr./Decr. in H & W due to other	%	\$ -	%	\$ -
Incr./Decr. in H & W due to +/- positions	%	\$ -	%	\$ -
Are you budgeting at the CAP ?	Yes/No			
Total \$ Change in H & W:		\$ -		\$ -
Changes in Other Benefits:	%	\$ -	%	\$ 219,487
Total \$ Change in Benefits:		\$ 6,139		\$ 319,393
One time benefit \$ included above:		\$ -		\$ -
Total Change from Prior Period		\$ 6,139		\$ 319,393
Adjusted Budget Amount	\$ 1,125,511	\$ 1,131,650	\$ 1,451,043	\$ 1,461,161
Please describe reason(s) for changes:				
			Step & Column changes and statutory rates	Step & Column changes and statutory rates
			Changes in position control	Changes in position control

	1st Interim Totals	2nd Interim (Unrestricted Only) 2024-25	Projected (Unrestricted Only) 2025-26	Projected (Unrestricted Only) 2026-27
EXPENSES Cont.:				
Object 4XXX:				
% Increase(Decrease) included in:		% \$	% \$	% \$
Flat \$ Increase(Decrease) included in:		\$ (6,210)	\$	\$
One time \$ included in:		\$	\$ (800,000)	\$
Total Change from Prior Period		\$ (6,210)	\$ (800,000)	\$ -
Adjusted Budget Amount	\$ 1,203,443	\$ 1,197,233	\$ 397,233	\$ 397,233

Please describe reason(s) for changes:

Realign budget to approved plan

Object 5XXX:

% Increase(Decrease) included in:		% \$	% \$	% \$
Flat \$ Increase(Decrease) included in:		\$ 9,551	\$ (110,984)	\$
One time \$ included in:		\$	\$	\$
Total Change from Prior Period		\$ 9,551	\$ (110,984)	\$ -
Adjusted Budget Amount	\$ 519,110	\$ 528,661	\$ 417,677	\$ 417,677

Please describe reason(s) for changes:

Realign budget to approved plan

	1st Interim Totals	2nd Interim (Unrestricted Only) 2024-25	Projected (Unrestricted Only) 2025-26	Projected (Unrestricted Only) 2026-27
<u>EXPENSES Cont.:</u>				
<u>Object 6XXX:</u>				
% Increase(Decrease) included in:		% \$	% \$	% \$
Flat \$ Increase(Decrease) included in:		\$	\$	\$
One time \$ included in:		\$	\$	\$
Total Change from Prior Period		\$ -	\$ -	\$ -
Adjusted Budget Amount	\$ 34,943	\$ 34,943	\$ 34,943	\$ 34,943

Please describe reason(s) for changes:

Other Outgo - Objects 7100-7299, 7400-7499

% Increase(Decrease) included in:		% \$	% \$	% \$
Flat \$ Increase(Decrease) included in:		\$	\$	\$
One time \$ included in:		\$	\$	\$
Total Change from Prior Period		\$ -	\$ -	\$ -
Adjusted Budget Amount	\$ -	\$ -	\$ -	\$ -

Please describe reason(s) for changes:

	1st Interim Totals	2nd Interim (Unrestricted Only) 2024-25	Projected (Unrestricted Only) 2025-26	Projected (Unrestricted Only) 2026-27
<u>Direct Support/Indirect Costs - Objects 7300-7399</u>				
% Increase(Decrease) included in:		% \$	% \$	% \$
Flat \$ Increase(Decrease) included in:		\$ (1,586)	\$	\$
One time \$ included in:		\$	\$	\$
Total Change from Prior Period		\$ (1,586)	\$ -	\$ -
Adjusted Budget Amount	\$ 91,437	\$ 89,851	\$ 89,851	\$ 89,851
Please describe reason(s) for changes:				
<u>Adjustments to indirect costs</u>				
<u>Other Financing Uses - Objects 7610-7699</u>				
% Increase(Decrease) included in:		% \$	% \$	% \$
Flat \$ Increase(Decrease) included in:		\$	\$	\$
One time \$ included in:		\$	\$	\$
Total Change from Prior Period		\$ -	\$ -	\$ -
Adjusted Budget Amount		\$ -	\$ -	\$ -
Please describe reason(s) for changes:				
Total Expenditures & Other Financing Uses	\$ 5,841,980	\$ 5,851,749	\$ 5,610,747	\$ 5,663,245
Please attach additional sheets as necessary.				
Net Increase (Decrease) in Fund Balance	\$ (662,395)	\$ (700,733)	\$ (187,793)	\$ (56,201)

2024-25 2nd Interim
Joe Serna Charter School
District

Please fill out the form completely. Wherever the form asks for % and \$, or # and \$, please provide both. Please describe all "other changes". The documented assumptions **must** agree to the change from the prior period on the SACS MYP form. Thorough completion of the form will significantly reduce our need to contact you with questions, which could require further documentation. Thank you.

	2024-25 1st Interim Totals	2nd Interim (Restricted Only) 2024-25	Projected (Restricted Only) 2025-26	Projected (Restricted Only) 2026-27
REVENUES:				
LCFF Funding Sources (8010-8099):				
ADA Used for LCFF (Funded):		0 ADA	0 ADA	0 ADA
Estimated P-2 ADA:		0 ADA	0 ADA	0 ADA
Total Change from Prior Period		\$ -	\$ -	\$ -
Adjusted Budget Amount		\$ -	\$ -	\$ -
Please describe reason(s) for changes:				
Federal Revenue (8100-8299):				
% Increase (Decrease) included in:		%	%	%
One time \$ included in:		\$	\$ (22,397)	\$
Plus(Minus) Other \$ changes:		\$	\$	\$
Total Change from Prior Period		\$ -	\$ (22,397)	\$ -
Adjusted Budget Amount	\$ 22,397	\$ 22,397	\$ -	\$ -
Please describe reason(s) for changes:				
			Remove carryover	

	1st Interim Totals	2nd Interim (Restricted Only) 2024-25	Projected (Restricted Only) 2025-26	Projected (Restricted Only) 2026-27
<u>Transfers In/Sources (8900-8979):</u>				
Other One time \$ included in:		\$ _____	\$ _____	\$ _____
Plus(Minus) Other \$ changes:		\$ _____	\$ _____	\$ _____
Total Change from Prior Period		\$ _____ -	\$ _____ -	\$ _____ -
Adjusted Budget Amount		\$ _____ -	\$ _____ -	\$ _____ -
Please describe reason(s) for changes:		_____	_____	_____
		_____	_____	_____
		_____	_____	_____
		_____	_____	_____
<u>Contributions (8980-8999):</u>				
Incr.(Decr.) for Sp. Ed. :		\$ _____ -	\$ _____ -	\$ _____ -
Incr.(Decr.) for On-going Major Maint (RRM). :		\$ _____ -	\$ _____ -	\$ _____ -
Other One time \$ included in:		\$ _____ -	\$ _____ -	\$ _____ -
Plus(Minus) Other \$ changes:		\$ _____ -	\$ _____ -	\$ _____ -
Total Change from Prior Period		\$ _____ -	\$ _____ -	\$ _____ -
Adjusted Budget Amount		\$ _____ -	\$ _____ -	\$ _____ -
Please describe reason(s) for changes:		_____	_____	_____
		_____	_____	_____
		_____	_____	_____
		_____	_____	_____
<u>TOTAL Other Financing Sources (8910-8999):</u>				
Total Change from Prior Period		\$ _____ -	\$ _____ -	\$ _____ -
Adjusted Budget Amount	\$ _____ -	\$ _____ -	\$ _____ -	\$ _____ -
Total Revenues & Other Financing Sources	\$ 622,584	\$ 622,584	\$ 483,617	\$ 483,617

	1st Interim Totals	2nd Interim (Restricted Only) 2024-25	Projected (Restricted Only) 2025-26	Projected (Restricted Only) 2026-27
EXPENSES:				
Object 1XXX:	<u>% Increase/(Decrease)</u>	<u>\$ Increase/(Decrease)</u>	<u>% Increase/(Decrease)</u>	<u>\$ Increase/(Decrease)</u>
Step & Column included in:	_____ %	\$ _____	_____ %	\$ _____
Settlement included in:	_____ %	\$ _____	_____ %	\$ _____
<u>Other:</u>				
Growth Positions:	_____ FTE	\$ _____	_____ FTE	\$ _____
One time \$ included in:		\$ 137,500		\$ (174,268)
Plus(Minus) Other \$ changes:		\$ _____		\$ _____
Total Change from Prior Period		\$ 137,500		\$ (174,268)
Adjusted Budget Amount	\$ 36,768	\$ 174,268	\$ -	\$ -

Please describe reason(s) for changes:

Extra timecards for teacher subs and temp assignments adjustment	Adjustments to revenue and carryover	
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

	<u>% Increase/(Decrease)</u>	<u>\$ Increase/(Decrease)</u>	<u>% Increase/(Decrease)</u>	<u>\$ Increase/(Decrease)</u>	<u>% Increase/(Decrease)</u>	<u>\$ Increase/(Decrease)</u>
Object 2XXX:						
Step included in:	_____ %	\$ _____	_____ %	\$ _____	_____ %	\$ _____
Settlement included in:	_____ %	\$ _____	_____ %	\$ _____	_____ %	\$ _____
<u>Other:</u>						
Growth Positions:	_____ FTE	\$ _____	_____ FTE	\$ _____	_____ FTE	\$ _____
One time \$ included in:		\$ 137,500		\$ (137,500)		\$ _____
Plus(Minus) Other \$ changes:		\$ _____		\$ _____		\$ _____
Total Change from Prior Period		\$ 137,500		\$ (137,500)		\$ -
Adjusted Budget Amount	\$ -	\$ 137,500	\$ -	\$ -	\$ -	\$ -

Please describe reason(s) for changes:

Adjustment due to paraeducator temp assignments	Adjustments to revenue	
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

	1st Interim Totals	2nd Interim (Restricted Only) 2024-25	Projected (Restricted Only) 2025-26	Projected (Restricted Only) 2026-27
EXPENSES Cont.:				
Object 3XXX:				
Change in Statutory Benefits:	% Increase/(Decrease)	\$ Increase/(Decrease)	% Incr./(Decr.)	\$ Increase/(Decrease)
Increase in Statutory due to Step & Column	%	\$ -	%	\$ -
Increase in Statutory due to Settlement	%	\$ -	%	\$ -
Incr./Decr. in Statutory due to rate changes	%	\$ 481	%	\$ -
Incr./Decr. in Statutory due to +/- positions, other changes	%	\$ (89,355)	%	\$ -
Total \$ Change in Statutory:		\$ -		\$ (88,874)
Change in Health & Welfare :				
Incr./Decr. in H & W due to rate changes	%	\$ -	%	\$ -
Incr./Decr. in H & W due to CAP change	%	\$ -	%	\$ -
Incr./Decr. in H & W due to other	%	\$ -	%	\$ -
Incr./Decr. in H & W due to +/- positions	%	\$ -	%	\$ -
Are you budgeting at the CAP ?	Yes/No		Yes/No	
Total \$ Change in H & W:		\$ -		\$ -
Changes in Other Benefits:	%	\$ 88,154	%	\$ (219,487)
Total \$ Change in Benefits:		\$ 88,154		\$ (308,361)
One time benefit \$ included above:		\$ -		\$ -
Total Change from Prior Period		\$ 88,154		\$ (308,361)
Adjusted Budget Amount	\$ 220,207	\$ 308,361	\$ 0	\$ 0

Please describe reason(s) for changes:

Adustments to position control and alignments

Realign budget to reflect revenue

	1st Interim Totals	2nd Interim (Restricted Only) 2024-25	Projected (Restricted Only) 2025-26	Projected (Restricted Only) 2026-27
EXPENSES Cont.:				
Object 4XXX:				
% Increase(Decrease) included in:		% \$	% \$	% \$
Flat \$ Increase(Decrease) included in:		\$ (364,154)	\$ (1,074,325)	\$
One time \$ included in:		\$	\$	\$
Total Change from Prior Period		\$ (364,154)	\$ (1,074,325)	\$ -
Adjusted Budget Amount	\$ 1,438,479	\$ 1,074,325	\$ -	\$ -

Please describe reason(s) for changes:

Realigning the budgets to approved plan

Adjust expenses to revenue

Object 5XXX:				
% Increase(Decrease) included in:		% \$	% \$	% \$
Flat \$ Increase(Decrease) included in:		\$	\$	\$
One time \$ included in:		\$ 2,586	\$ (295,824)	\$
Total Change from Prior Period		\$ 2,586	\$ (295,824)	\$ -
Adjusted Budget Amount	\$ 293,238	\$ 295,824	\$ -	\$ -

Please describe reason(s) for changes:

Realigning the budgets to approved plan

Adjust expenses to revenue

Please fill out the form completely. Where ever the form asks for % and \$, or # and \$, please provide both. Please describe all "other changes". The documented assumptions **must** agree to the change from the prior period on the SACS MYP form. Thorough completion of the form will significantly reduce our need to contact you regarding questions, which could require further documentation. Thank you.

	Budget		Projected		Projected	
	2024-25		2025-26		2026-27	
	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted
ADJ. BEGIN. FUND BAL.(Form 01 pg.1 line F1(e)	\$ 4,625,943	\$ -				
ENDING FUND BALANCE	\$ 3,925,210	\$ (1,367,694)	\$ 3,737,417	\$ (884,077)	\$ 3,681,216	\$ (400,461)
COMPONENTS OF ENDING FUND BALANCE:						
<u>Nonspendable Amounts</u>	Must Agree to Components of Fund Balance Form 01 pg 2					
Revolving Cash	9711 -	\$ -	\$ -	\$ -	\$ -	\$ -
Stores	9712 -	\$ -	\$ -	\$ -	\$ -	\$ -
Prepaid Expenditures	9713 -	\$ -	\$ -	\$ -	\$ -	\$ -
All Others	9719 -	\$ -	\$ -	\$ -	\$ -	\$ -
<u>Restricted Balances</u>	9740 -	\$ (1,367,694)	\$ -	\$ (884,077)	\$ -	\$ (400,461)
<u>Committed Balances</u>						
Stabilization Arrangements	9750 -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Commitments	9760 -	\$ -	\$ -	\$ -	\$ -	\$ -
<u>Assigned Amounts</u>						
Describe Other Assignments below:						
	9780 -	\$ -	\$ -	\$ -	\$ -	\$ -
Assigned	9780 3,689,949	\$ -	\$ 3,569,095	\$ -	\$ 3,511,319	\$ -
	9780 -	\$ -	\$ -	\$ -	\$ -	\$ -
	9780 -	\$ -	\$ -	\$ -	\$ -	\$ -
	9780 -	\$ -	\$ -	\$ -	\$ -	\$ -
	9780 -	\$ -	\$ -	\$ -	\$ -	\$ -
<u>Total Other Assignments</u>	9780 3,689,949	\$ -	\$ 3,569,095	\$ -	\$ 3,511,319	\$ -
<u>Reserve for Economic Uncertainties</u>	9789 235,261	\$ -	\$ 168,322	\$ -	\$ 169,897	\$ -
<u>Unassigned/Unappropriated</u>	9790 -	\$ -	\$ 0	\$ -	\$ 0	\$ -
<u>Special Reserve Fund - Non/Capital Outlay (17)</u>						
Designated for Economic Uncertainties	9789 -		\$ -		\$ -	
Unassigned/Unappropriated	9790 -		\$ -		\$ -	

Prepared By: _____

Chief Business Official Signature or DSSD Superintendent Signature: _____

Joe Serna Charter School

MYP Interactive Scenario

General Fund Multi-Year Projection (Revised) - Interactive

Description	Current Year Projected Budget			1st Subsequent Year Projected Budget			2nd Subsequent Year Projected Budget			3rd Subsequent Year Projected Budget		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
REVENUES												
General Purpose Revenue	4,772,557		4,772,557	5,047,125		5,047,125	5,231,215		5,231,215	5,231,215	-	5,231,215
Federal Revenue	-	22,397	22,397	-	-	-	-	-	-	-	-	-
State Revenue	236,792	600,187	836,979	236,792	483,617	720,409	236,792	483,617	720,409	236,792	483,617	720,409
Local Revenue	141,667	-	141,667	139,037	-	139,037	139,037	-	139,037	139,037	-	139,037
Total Revenues	5,151,016	622,584	5,773,600	5,422,954	483,617	5,906,571	5,607,044	483,617	6,090,661	5,607,044	483,617	6,090,661
EXPENDITURES												
Certificated Salaries	2,324,627	174,268	2,498,895	2,537,716	-	2,537,716	2,580,096	-	2,580,096	2,631,698	-	2,631,698
Classified Salaries	544,784	137,500	682,284	682,284	-	682,284	682,284	-	682,284	695,930	-	695,930
Benefits	1,131,650	308,361	1,440,011	1,451,043	0	1,451,043	1,461,161	0	1,461,161	1,484,640	0	1,484,640
Books and Supplies	1,197,233	1,074,325	2,271,558	397,233	-	397,233	397,233	-	397,233	397,233	-	397,233
Other Services & Oper. Exp	528,661	295,824	824,485	417,677	-	417,677	417,677	-	417,677	417,677	-	417,677
Capital Outlay	34,943	-	34,943	34,943	-	34,943	34,943	-	34,943	34,943	-	34,943
Other Outgo	-	-	-	-	-	-	-	-	-	-	-	-
Transfer of Indirect Costs	89,851	-	89,851	89,851	-	89,851	89,851	-	89,851	89,851	-	89,851
<i>Current Year Other Changes not in MYP</i>												
<i>1st Subsequent Year Other Changes not in MYP</i>												
<i>2nd Subsequent Year Other Changes not in MYP</i>												
<i>3rd Subsequent Year Other Changes not in MYP</i>												
<i>Certificated On-going Increase of 0.00%</i>	-	-	-	-	-	-	-	-	-	-	-	-
<i>Cert One-Time Increase of 0.00%</i>	-	-	-	-	-	-	-	-	-	-	-	-
<i>Class On-going Increase of 0.00%</i>	-	-	-	-	-	-	-	-	-	-	-	-
<i>Class One-Time Increase of 0.00%</i>	-	-	-	-	-	-	-	-	-	-	-	-
<i>1st Sub Yr Certificated On-going Increase of 0.00%</i>	-	-	-	-	-	-	-	-	-	-	-	-
<i>1st Sub Yr Cert One-Time Increase of 0.00%</i>	-	-	-	-	-	-	-	-	-	-	-	-
<i>1st Sub Yr Class On-going Increase of 0.00%</i>	-	-	-	-	-	-	-	-	-	-	-	-
<i>1st Sub Yr Class One-Time Increase of 0.00%</i>	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	5,851,749	1,990,278	7,842,027	5,610,747	0	5,610,747	5,663,245	0	5,663,245	5,751,972	0	5,751,972
Excess / (Deficiency)	(700,733)	(1,367,694)	(2,068,427)	(187,793)	483,617	295,824	(56,201)	483,617	427,416	(144,928)	483,617	338,689
OTHER SOURCES/USES												
Transfers In	-	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-	-
Net Other Sources (Uses)	-	-	-	-	-	-	-	-	-	-	-	-
Contributions to Restricted	-	-	-	-	-	-	-	-	-	-	-	-
Total Financing Sources/Uses	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase (Decrease)	(700,733)	(1,367,694)	(2,068,427)	(187,793)	483,617	295,824	(56,201)	483,617	427,416	(144,928)	483,617	338,689
FUND BALANCE, RESERVES												
Beginning Balance	4,625,943	-	4,625,943	3,925,210	(1,367,694)	2,557,516	3,737,417	(884,077)	2,853,340	3,681,216	(400,461)	3,280,756
Ending Balance	3,925,210	(1,367,694)	2,557,516	3,737,417	(884,077)	2,853,340	3,681,216	(400,461)	3,280,756	3,536,289	83,156	3,619,445
Nonspendable	-	-	-	-	-	-	-	-	-	-	-	-
Restricted	-	(1,367,694)	(1,367,694)	-	(884,077)	(884,077)	-	(400,461)	(400,461)	-	83,156	83,156
Commitments	-	-	3,689,949	-	-	-	-	-	-	-	-	-
Other Assignments	3,689,949	-	-	3,569,095	-	3,569,095	3,511,319	-	3,511,319	3,363,730	-	3,363,730
Unassigned - REU	235,261	-	235,261	168,322	-	168,322	169,897	-	169,897	172,559	-	172,559
Unassigned/Unappropriated	0	-	-	0	-	0	0	-	0	(0)	-	(0)
Total - Fund Balance	3,925,210	(1,367,694)	2,557,516	3,737,417	(884,077)	2,853,340	3,681,216	(400,461)	3,280,756	3,536,289	83,156	3,619,445