

Sacramento Valley Charter School Transaction Report

February 20, 2025 - March 11, 2025

| | Account | Amount |
|--|---|----------------------|
| Total for 8699 - Other Local Income | V RESTRICTED REVENUE:5310 - NSLP SBP Food Service | \$ 80.00 |
| Total for 8220- Child Nutrition(Federal) | V RESTRICTED REVENUE:5310 - NSLP SBP Food Service | \$ 18,898.96 |
| Total for 8520 - Child Nutrition (State) | V Restricted:5310 - NSLP SBP Food Service | \$ 21,545.00 |
| Total for Miscellaneous | UNRESTRICTED REVENUE:0000 - Unrestricted:8699 - Other Local Income:Miscellaneous , Donation | \$ 403.78 |
| Total for Transportation | UNRESTRICTED REVENUE:0000 - Unrestricted:8699 - Other Local Income:Transportation | \$ 500.00 |
| Total for 6030 - CSFGP SB740 | V RESTRICTED REVENUE:6030 - CSFGP SB740 2023-24 | \$ 41,761.26 |
| Total for 8311 - Special Education - State | V RESTRICTED REVENUE:6500 - Special Education - 23-24 Feb Fed SacVly | \$ 49,193.00 |
| Total | | <u>\$ 132,382.00</u> |

Sacramento Valley Charter School
Check Detail
February 19 - March 11, 2025

| Date | Transaction Type | Num | Name | Memo/Description | Amount |
|------------|------------------|------|------------------------------------|--|--------------------|
| 02/19/2025 | Check | 6030 | River City Fire Equipment Co. Inc. | For Fire Extinguisher | \$ 53.27 |
| 02/19/2025 | Check | 6031 | K-12 Health | For School Health Nurse | \$ 1,137.50 |
| 02/19/2025 | Check | 6032 | Josiah Sidhu | Reimbursement for the Office Supplies | \$ 30.41 |
| 02/19/2025 | Check | 6033 | PG&E | For Utility Charges | \$ 328.56 |
| 02/19/2025 | Check | 6034 | Wave Broadband | For Phone and Internet Services | \$ 1,441.94 |
| 02/19/2025 | Check | 6035 | Young, Minney & Corr, LLP | For Legal Fee | \$ 3,033.00 |
| 02/19/2025 | Check | 6036 | New Horizon Flooring | Janitorial Services for the month of February 2025 | \$ 6,300.00 |
| | | | | Disinfection Services | 250.00 |
| | | | | Additional Day Porter Services 20 Days | 2,530.00 |
| | | | | | \$ 9,080.00 |
| 02/19/2025 | Check | 6037 | US Bank | For Nuso - Phone & Internet Services | \$ 577.75 |
| | | | | For Microsoft, Wave CloudSub Services & Adobe | 945.79 |
| | | | | For Bus WhereApp | 600.00 |
| | | | | For Classroom Supplies | 1,059.75 |
| | | | | For Afterschool Snacks | 303.22 |
| | | | | For After School Snacks | 129.95 |
| | | | | For Robotic Supplies - Afterschool | 57.74 |
| | | | | For CLAD Course Fee | 922.95 |
| | | | | For 3rd Grade Field Trip | 630.00 |
| | | | | For Office Supplies | 41.95 |
| | | | | For Bus Supplies | 140.98 |
| | | | | For Indeed & Job Fair | 794.56 |
| | | | | For Annie Program | 205.62 |
| | | | | | \$ 6,410.26 |
| 02/19/2025 | Check | 6038 | Interior Spaces Corp | For Office - Custom Wall Cabinet (50%) | \$ 2,137.68 |
| 02/19/2025 | Check | 6039 | Sikh Temple Sacramento | Rent of the month of Feb 2025 | \$ 29,955.00 |
| 02/19/2025 | Check | 6040 | Interior Spaces Corp | For Office Remodeling - Balance Amount | \$ 17,543.14 |
| 02/24/2025 | Check | 6041 | Ascend Rehab Services | For Speech Therapist | \$ 4,950.00 |
| 02/24/2025 | Check | 6042 | Buck Master | For copier printer | \$ 620.48 |
| | | | | Move office copier printer during office remodeling | 100.00 |
| | | | | | \$ 720.48 |
| 02/24/2025 | Check | 6043 | Great America Financial | For Copier Lease | \$ 1,180.72 |
| 02/24/2025 | Check | 6044 | Nor- Cal Security | For School Security Services | \$ 6,763.75 |
| 02/24/2025 | Check | 6045 | Scholastic.Inc | For Scholastic News Magazine for 4th Grade | \$ 99.00 |
| 02/24/2025 | Check | 6046 | Bay Alarm Company | For Sprinkler Inspection Fee/ Fire & Security Alarm Monitoring | \$ 856.23 |
| 02/24/2025 | Check | 6047 | Document Tracking Services | For SARC Report | \$ 425.00 |
| 02/24/2025 | Check | 6048 | Manuel Contreras | For Buses - 45 days Inspection and Repair | \$ 1,000.00 |
| 02/24/2025 | Check | 6049 | Amazon capital Services | For Awards | \$ 83.16 |
| | | | | For Reading Books | 555.75 |
| | | | | For Classroom Supplies | 1,850.74 |
| | | | | For Office Supplies | 404.10 |

| | |
|----------------------------------|--------------------|
| For Supplies - Special Education | 26.11 |
| For Supplies - Steam Night | 422.92 |
| For Annie | 539.90 |
| For Supplies - Cafeteria Staff | 820.43 |
| For Cooler | 2,245.16 |
| | <u>\$ 6,948.27</u> |

| | | | | |
|------------|-------|---|---|---------------------|
| 02/24/2025 | Check | 6050 Sweat III | PE and after school program payment #2 of 4 | \$ 18,700.00 |
| 02/25/2025 | Check | 6051 MISTER PAINT | For Paint - Office | \$ 2,400.00 |
| 02/25/2025 | Check | 6052 Bidwell H2O | For Water Dispenser - Refill Gallons (Sept to Feb) | \$ 228.85 |
| 02/25/2025 | Check | 6053 Clark Pest Control Of Stockton Inc | For Pest Control Services- 2 months | \$ 521.00 |
| 02/25/2025 | Check | 6054 Faith Build Handyman | For Assemble Shed and Door Handle Replacement | \$ 440.00 |
| 03/01/2025 | Check | 6055 | void | \$ - |
| 03/05/2025 | Check | 6056 MetLife | For Cobra Services | \$ 619.37 |
| 03/05/2025 | Check | 6057 Solution Tree,INC | For PD | \$ 124.44 |
| 03/05/2025 | Check | 6058 Monica Singh | Reimbursement for the Classroom Supplies | \$ 96.93 |
| 03/05/2025 | Check | 6059 Health Equity INc | For Cobra Fee | \$ 100.00 |
| 03/05/2025 | Check | 6060 Vicky Dali CPA LLC | Invoice for the month of Feb,2025 | \$ 7,052.50 |
| 03/05/2025 | Check | 6061 T-mobile | For Office School Cell Phones | \$ 238.56 |
| 03/05/2025 | Check | 6062 K-12 Health | For School Nurse - Monthly Assessment & Observation | \$ 1,137.50 |
| 03/05/2025 | Check | 6063 United Site Services | For Portable Restroom for Scholars | \$ 855.62 |
| 03/05/2025 | Check | 6064 US Bank | For Nuso - Phone & Internet | \$ 1,157.92 |
| | | | For afterschool snacks | 684.46 |
| | | | For afterschool snacks - 7&8th Grades | 171.11 |
| | | | For school customized table cloth and banner | 819.00 |
| | | | For wave cloud sub services, microsoft & adobe | 558.00 |
| | | | For buswhere app and keys | 634.60 |
| | | | For classroom supplies - 1st grade desk and chairs | 5,386.02 |
| | | | For office supplies | 147.19 |
| | | | For school bus repair | 280.76 |
| | | | For CLAD course fee | 922.95 |
| | | | For mailing | 38.39 |
| | | | For 8th graders gown& caps | 896.61 |
| | | | For bus supplies | 140.98 |
| | | | For Indeed | 836.39 |
| | | | For CCSA Conference | 650.00 |
| | | | Credit | (34.30) |
| | | | | <u>\$ 13,290.08</u> |
| 03/05/2025 | Check | 6065 Sabrina Victoria Rios | Reimbursement for Professional Development Training | \$ 1,254.00 |
| 03/05/2025 | Check | 6066 Nor- Cal Security | For School Security Services | \$ 7,577.50 |
| 03/05/2025 | Check | 6067 Mike Ellerbee | For Basketball Referees | \$ 452.50 |
| 03/05/2025 | Check | 6068 US Foods, Inc | For School Breakfast/Lunch Program | \$ 11,085.84 |
| 03/05/2025 | Check | 6069 Sikh Temple Sacramento | Rent for the month of March 2025 | \$ 29,955.00 |

Sacramento Valley Charter School
2024-25 2nd Interim Report/Budget Revision
March 11, 2025

The following narrative is provided to highlight and explain significant changes since the 1st Interim Report.

Revenue:

LCFF: Net increase \$127,889

The main reason for the increase in LCFF revenue is the estimated ADA is better than estimated at First Interim. If we have a high number of student absences in March and April, this will impact our revenue estimate. In future years, returning to a higher attendance rate and ensuring timely, accurate reporting of SVCS unduplicated student count will help long-term revenue stability.

Federal Revenue: Net increase \$6,174

Increase in projected Title I – IV funding.

Other State Revenue: Increase \$124,105

Increase in ELOP apportionment. We will need to focus on ways to use these funds rather than return them.

Local Revenue: Increase \$14,750

Solar purchase offset \$7,250 per year and slightly better than expected transportation receipts.

Expenses:

Certificated: Net decrease of (\$13,370) as open positions are not incurring actual wages expense and new positions are going unfilled.

Classified: Net increase \$167,255 as many instructional assistant, instructional associate, recess monitors and technology staff positions were added in 2024-25.

Benefits: Increase of \$66,245 as the medical benefits renewal was over 12% and a 10% increase was included since the new rates became effective 9/1/24, many more staff accepted benefits and there is a very high level of 401(k) participation with employer matching.

Books and Supplies: Increase of \$28,000 with \$40,000 for significantly higher food costs now that all required breakfast and meal components are being served offset by lower costs in other areas.

Services and Operating Expenses: Net decrease of (\$39,227) with big increases to legal fees, contracted services for security guards and professional development that was offset by reducing placeholders for grant carryover (especially for the planned use of Educator Effectiveness and LREBG one-time funds).

Capital Outlay/Other Sources (Uses): Net increase \$1,907 for office remodeling being amortized over ten years. The two ordered school buses have not been received and are not included in this report.

Other Outgo/Financing Uses: No change. The new buses have not arrived, so interest payments will be added when the buses are received, and the principal and interest amounts are known.

Summary:

SVCS' overall financial position has shifted as the depletion of one-time funding and the return of over \$335,000 in ELOP funding has resulted in the current year's planned deficit spending. SVCS needs to balance the planned use of one-time money and spending down reserves with a plan to maintain a balanced budget once the one-time funding is exhausted. This can be achieved through a combination of revenue increases such as improved attendance and expense reductions including reducing contracted services and reconsidering our staffing mix especially when positions are vacant.

SVCS will be able to meet its future obligations as well as maintain its reserves above the 5% level contained in the Operations MOU.

Sacramento Valley Charter School

Fiscal Year Budget Cycle

Key Budget and Financial Variables

| | Adopted Budget 6/6/2024 | 45-Day Revise Budget 8/22/2024 | 1st Interim Budget 12/11/2024 | Difference | 2nd Interim Budget 3/11/2025 |
|------------------------------|-------------------------------|--------------------------------------|-------------------------------------|------------|------------------------------------|
| | 2024-25 | 2024-25 | 2024-25 | 2024-25 | 2024-25 |
| Enrollment | 390 | 425 | 408 | (6) | 402 |
| Estimated School P2 ADA | 365 | 400 | 373 | 12 | 385 |
| Unduplicated Count - EL/FRLE | 315 | 361 | 326 | (42) | 284 |

A. Revenues:

| | | | | | |
|--|---------------------|---------------------|---------------------|----------------|---------------------|
| State (using FCMAT LCFF Calculator) | | | | | |
| Base Grade Span (includes CIL, EPA) | \$ 3,907,048 | \$ 4,193,802 | \$ 3,978,366 | \$ 130,262 | \$ 4,108,628 |
| TK Add-On | 107,695 | 106,957 | 90,772 | 4,307 | 95,079 |
| Supplemental and Concentration plus Concentration Grant | 999,834 | 1,191,037 | 1,015,142 | (6,680) | 1,008,462 |
| PY Adj to CIL, EPA, State Aid, ELOP | (300,000) | (300,000) | (335,336) | - | (335,336) |
| Subtotal - State Revenue | \$ 4,714,577 | \$ 5,191,796 | \$ 4,748,944 | 127,889 | \$ 4,876,833 |
| Federal (ConApp Title I - IV, ESSER III, NSLP, Spec Ed) | 382,888 | 432,081 | 365,756 | 6,174 | 371,930 |
| Other State (Lottery, MBG, SB740 CSFGP, Spec Ed, ELOP, Meals) | 1,427,527 | 1,427,527 | 1,552,527 | 124,105 | 1,676,632 |
| Local (bus/van, interest, fund raising, donations, prop tx exempt, solar offset) | 160,000 | 160,000 | 160,000 | 14,750 | 174,750 |
| Total Revenue | \$ 6,684,992 | \$ 7,211,404 | \$ 6,827,227 | 272,918 | \$ 7,100,145 |

B. Expenditures:

| | | | | | |
|---|---------------------|---------------------|---------------------|--------------------|---------------------|
| 1000-1999 Certificated Personnel Salaries | \$ 2,139,864 | \$ 2,212,322 | \$ 2,193,188 | \$ (13,370) | \$ 2,179,818 |
| 1100 Teachers (all) | 1,711,175 | 1,740,502 | 1,730,391 | (126,459) | 1,603,932 |
| 1100 2 P.D. days, 24 teachers @ \$299/day + 80 hours@\$40/hr | 16,356 | 17,552 | 17,552 | 4,873 | 22,425 |
| 1100.01 Substitutes (absence coverage) | 32,890 | 35,880 | 35,880 | 117,320 | 153,200 |
| 1100.03 Substitutes for PD release time | 8,000 | 8,000 | 8,000 | (8,000) | - |
| 1100 Hard-to-Fill (Math, Science, SpEd, VAPA) | 6,000 | 8,000 | 8,000 | - | 8,000 |
| 1100 Other Stipends | - | 5,000 | 5,000 | - | 5,000 |
| 1100 Longevity Stipends Certificated | 10,143 | 10,143 | 10,143 | - | 10,143 |
| 1200 MS/Title IX Coord. and Teacher-in-Charge Stipends | 2,000 | 4,000 | 4,000 | - | 4,000 |
| 1200 Parent/Family Liaison Stipend (Title-funded, 1-yr extension) | 5,000 | 5,000 | 5,000 | - | 5,000 |
| 1200 School Psychologist, Counselor | 78,000 | 135,700 | 135,700 | - | 135,700 |
| 1200-1900 Cell Phone Stipends | 682 | 315 | 315 | - | 315 |
| 1300 Math/Science Coach 30% | 21,300 | - | 1,577 | (1,104) | 473 |
| 1300 Waived Ins (Other Coverage) | 2,400 | 1,200 | - | - | - |
| 1300 Longevity | 2,000 | - | - | - | - |
| 1300 Assistant Principal @ 210 days/yr | 102,500 | 106,030 | 82,745 | - | 82,745 |
| 1300 Principal @ 210 days/yr w PhD | 141,419 | 135,000 | 148,885 | - | 148,885 |
| 1900 Other Certificated | - | - | - | - | - |
| 2000-2999 Classified Personnel Salaries | \$ 1,358,975 | \$ 1,420,498 | \$ 1,388,166 | \$ 167,255 | \$ 1,555,422 |
| 2100 Instructional Aides/Assoc, hourly (rates/hours vary, 187 days) | 509,314 | 536,278 | 536,278 | 94,473 | 630,751 |
| 2200 Non-Certificated Support (drivers, food svc, tech) | 447,402 | 455,172 | 461,277 | 70,386 | 531,663 |
| 2300 Classified Administration | 67,000 | 68,500 | 22,833 | 0 | 22,833 |
| 2400 School Office/Clerical | 146,160 | 146,160 | 146,160 | 2,088 | 148,248 |
| 2900 Other Classified (RM, After School) | 166,458 | 186,808 | 186,808 | 408 | 187,216 |
| 2100-2900 Waived Ins (Other Coverage) | 11,850 | 16,900 | 24,250 | (100) | 24,150 |
| 2100-2900 Cell Phone Stipends | 4,330 | 4,220 | 4,725 | - | 4,725 |
| 2100-2900 Longevity Stipends Classified | 6,461 | 6,461 | 5,836 | (0) | 5,836 |
| 3000-3999 Employee Benefits | \$ 575,179 | \$ 586,937 | \$ 603,768 | \$ 66,245 | \$ 670,013 |
| 3300 OASDI and Medicare | 267,661 | 277,911 | 273,974 | 11,772 | 285,746 |
| 3400 Health & Welfare | 142,879 | 142,879 | 164,226 | 35,216 | 199,442 |
| 3500 State Unemployment | 20,160 | 20,160 | 20,160 | - | 20,160 |
| 3600 Worker's Compensation | 39,379 | 40,887 | 40,308 | 1,732 | 42,040 |
| 3900 401(k) Employer Contributions | 105,100 | 105,100 | 105,100 | 17,525 | 122,625 |
| 4000-4999 Books and Supplies | \$ 410,000 | \$ 410,000 | \$ 559,000 | \$ 28,000 | \$ 587,000 |
| 4100 Textbooks | 70,000 | 70,000 | 105,000 | (3,000) | 102,000 |
| 4200 Other Books/Library | 15,000 | 15,000 | 54,000 | - | 54,000 |
| 4300 Materials and Supplies | 100,000 | 100,000 | 170,000 | - | 170,000 |
| 4300 Transportation - Gasoline | 65,000 | 65,000 | 70,000 | (5,000) | 65,000 |
| 4400 Non-capitalized Furn/Equip (>\$500, <\$5,000) | 35,000 | 35,000 | 35,000 | (5,000) | 30,000 |
| 4700 Food | 120,000 | 120,000 | 120,000 | 40,000 | 160,000 |
| 4700 After School Program Snacks | 5,000 | 5,000 | 5,000 | 1,000 | 6,000 |
| 5000-5999 Services and Other Operating Expenditures | \$ 2,740,464 | \$ 2,745,236 | \$ 2,759,422 | \$ (39,227) | \$ 2,720,195 |
| 5200 Travel & Conferences (see PD 5855) | 3,000 | 3,000 | 7,500 | (7,500) | - |
| 5300 Dues & Memberships | 4,200 | 4,200 | 4,200 | 3,300 | 7,500 |
| 5400 Insurance | 80,629 | 80,629 | 80,629 | - | 80,629 |
| 5501 Operations & Housekeeping | 63,000 | 63,000 | 85,750 | - | 85,750 |
| 5530 Utilities | 30,000 | 30,000 | 22,000 | 3,000 | 25,000 |
| 5610 Facility Rent/Lease | 392,759 | 392,759 | 377,624 | 4,800 | 382,424 |

Sacramento Valley Charter School

| | Adopted Budget 6/6/2024 | 45-Day Revise Budget 8/22/2024 | 1st Interim Budget 12/11/2024 | Difference | 2nd Interim Budget 3/11/2025 |
|--|-------------------------------|--------------------------------------|-------------------------------------|-------------------|------------------------------------|
| Fiscal Year Budget Cycle | 2024-25 | 2024-25 | 2024-25 | 2024-25 | 2024-25 |
| 5600 Facility Maintenance | 5,000 | 5,000 | 5,000 | - | 5,000 |
| 5630 Copier Leases | 18,000 | 18,000 | 18,000 | - | 18,000 |
| 5670 Facility Security/Safety Improvements | 6,000 | 6,000 | 81,000 | (79,000) | 2,000 |
| 5600 Transportation - Bus/Van Maint | 55,000 | 55,000 | 55,000 | - | 55,000 |
| 5800 District Admin Oversight (1% State Aid) | 47,146 | 51,918 | 47,489 | 1,279 | 48,768 |
| 5800 SELPA Admin Fee (decr to 3%) | 10,788 | 10,788 | 10,788 | 1,230 | 12,018 |
| 5800 Nursing Services (screenings) est. | 4,000 | 4,000 | 4,000 | - | 4,000 |
| 5800 Accounting Services | 70,000 | 70,000 | 78,000 | - | 78,000 |
| 5820 Audit Services | 17,988 | 17,988 | 17,988 | - | 17,988 |
| 5800 Fieldtrips | 14,000 | 14,000 | 14,000 | 16,000 | 30,000 |
| 5820 ESSER III Placeholder | - | - | - | - | - |
| 5820 ELOP Placeholder | 1,111,372 | 1,111,372 | 1,111,372 | - | 1,111,372 |
| 5820 LREBG Placeholder | 212,211 | 212,211 | 88,991 | (38,991) | 50,000 |
| 5820 Educator Effectiveness Placeholder | 39,345 | 39,345 | 39,345 | (34,345) | 5,000 |
| 5820 Art, Music, IM Block Grant Placeholder | 76,840 | 76,840 | 56,060 | - | 56,060 |
| 5820 Prop 28 Art & Music in Schools Placeholder | 22,461 | 22,461 | 22,461 | - | 22,461 |
| 5830 Legal Services | 30,000 | 30,000 | 100,000 | 20,000 | 120,000 |
| 5800 Marketing/Recruiting | 7,500 | 7,500 | 7,500 | - | 7,500 |
| 5800 Technology Upgrades | 20,000 | 20,000 | 20,000 | - | 20,000 |
| 5800 Technology Support | 20,000 | 20,000 | 20,000 | 1,000 | 21,000 |
| 5800 Other Contracted Services | 301,225 | 301,225 | 306,725 | 40,000 | 346,725 |
| 5800 Professional Development | 40,000 | 40,000 | 40,000 | 30,000 | 70,000 |
| 5900 Postage and Communications | 38,000 | 38,000 | 38,000 | - | 38,000 |
| 6000-6999 Capital Outlay | \$ 110,545 | \$ 110,545 | \$ 110,545 | \$ 1,907 | \$ 112,452 |
| 6400 Furniture and Equipment (>\$5,000) | | | | | |
| 6500 FF&E Replacement (>\$5,000) | | | | | |
| 6898 Amortization Expense (non-cash) | 11,510 | 11,510 | 11,510 | 1,907 | 13,417 |
| 6900 Depreciation Expense (non-cash) | 99,035 | 99,035 | 99,035 | - | 99,035 |
| Total Expenditures | \$ 7,335,027 | \$ 7,485,538 | \$ 7,614,090 | \$ 210,810 | \$ 7,824,900 |
| Net Annual Operations | \$ (650,035) | \$ (274,134) | \$ (786,863) | \$ 62,108 | \$ (724,755) |
| 7000-7999 Other Outgo/Other Financing (Sources)Uses | | | | | |
| 7438 Debt Service (bus loan interest 1 bus) | - | - | - | - | - |
| 7438 Debt Service (bus loan interest 3 buses) | 391 | 391 | 391 | - | 391 |
| Total Other Outgo | \$ 391 | \$ 391 | \$ 391 | \$ - | \$ 391 |
| Net increase (decrease): | \$ (650,426) | \$ (274,525) | \$ (787,254) | \$ 62,108 | \$ (725,146) |
| Beginning Balance | 4,355,953 | 4,355,953 | 5,397,808 | - | 5,397,808 |
| Ending Balance* | \$ 3,705,527 | \$ 4,081,428 | \$ 4,610,554 | \$ 62,108 | \$ 4,672,662 |
| Cash | | | | | |
| Bank balance at 06/30/2024: | \$ 3,459,885 | | | | |
| Book balance at 6/30/2024: | \$ 3,082,938 | | | | |
| Bank balance at 3/9/2025: | \$ 4,738,197 | | | | |
| Est cash balance at 6/30/2025: | \$ 4,655,817 | | | | |

Sacramento Valley Charter School

Fiscal Year Budget Cycle

Key Budget and Financial Variables

| | 2nd Interim 2024-25 | MYP 2025-26 | MYP 2026-27 |
|------------------------------|-------------------------------|-----------------------|-----------------------|
| Enrollment | 402.00 | 400.00 | 400.00 |
| Estimated School P2 ADA | 385.00 | 385.00 | 385.00 |
| Unduplicated Count - EL/FRLE | 284.00 | 284.00 | 284.00 |

A. Revenues:

| | | | |
|--|---------------------|---------------------|---------------------|
| State (using FCMAT LCFF Calculator) | | | |
| Base Grade Span (includes CIL, EPA) | 4,108,628 | \$ 4,189,729 | \$ 4,337,220 |
| TK Add-On | 95,079 | 63,040 | 65,260 |
| Supplemental and Concentration plus Concentration Grant | 1,008,462 | 966,906 | 696,601 |
| PY Adj to State Aid, ELOP, Cil, EPA | (335,336) | (350,000) | (350,000) |
| Subtotal - State Revenue | 4,876,833 | \$4,869,675 | \$4,749,081 |
| Federal (ConApp) | 371,930 | 371,930 | 371,930 |
| Other State (Lottery, MBG, SB740 CSFGP, Special Ed, Prop 28 Art & Music, ELOP) | 1,676,632 | 1,686,632 | 1,686,632 |
| Local (bus, fund raising, donations, after school) | 174,750 | 174,750 | 174,750 |
| Total Revenue | \$ 7,100,145 | \$ 7,102,987 | \$ 6,982,393 |

B. Expenditures:

| | | | |
|---|--------------------|--------------------|--------------------|
| 1000-1999 Certificated Personnel Salaries | \$2,179,818 | \$2,252,078 | \$2,315,660 |
| 1100 Teachers (all) | 1,603,932 | 1,777,418 | 1,830,740 |
| 1100 2 P.D. days, 24 teachers @ \$299/day + 80 hours@\$40/hr | 22,425 | 22,425 | 22,425 |
| 1100.01 Substitutes | 153,200 | 35,000 | 35,000 |
| 1100.03 Substitutes for PD | - | 8,500 | 8,500 |
| 1100 Teacher-in-Charge Stipend | 4,000 | 2,500 | 2,500 |
| 1100 Hard-to-Fill Position (Math+Science) Stipends | 8,000 | 8,000 | 8,000 |
| 1100 Other Stipends | 5,000 | 5,000 | 5,000 |
| 1100 Longevity Stipends Certificated | 10,143 | 12,810 | 14,476 |
| 1200 Parent/Family Liaison Stipend (Title-funded, 1-yr extension) | 5,000 | - | - |
| 1200 School Psychologist, Counselor | 135,700 | 137,000 | 138,300 |
| 1200-1900 Cell Phone Stipends | 315 | 315 | 315 |
| 1300 Math/Science Coach 30% | 473 | - | - |
| 1300 Waived Ins (Other Coverage) | - | - | - |
| 1300 Longevity | - | - | - |
| 1300 Assistant Principal @ 210 days/yr | 82,745 | 102,000 | 105,060 |
| 1300 Principal @ 210 days/yr | 148,885 | 141,110 | 145,343 |
| 2000-2999 Classified Personnel Salaries | \$1,555,422 | \$1,546,247 | \$1,546,699 |
| 2100 Instructional Aides/EL, hourly (rates/hours vary, 180 duty+8 holidays) | 630,751 | 584,056 | 584,056 |
| 2200 Non-Certificated Support (drivers, food srvc, tech) | 531,663 | 584,991 | 584,991 |
| 2300 Classified Administration | 22,833 | - | - |
| 2400 School Office/Clerical (all 210duty+8holidays) | 148,248 | 151,806 | 151,806 |
| 2900 Other Classified (RM, After School) | 187,216 | 191,709 | 191,709 |
| 2100-2900 Waived Ins (Other Coverage) | 24,150 | 24,150 | 24,150 |
| 2100-2900 Cell Phone Stipends | 4,725 | 4,725 | 4,725 |
| 2100-2900 Longevity Stipends Classified | 5,836 | 4,811 | 5,263 |
| 3000-3999 Employee Benefits | \$670,013 | \$692,282 | \$715,667 |
| 3300 OASDI and Medicare | 285,746 | 290,572 | 295,470 |
| 3400 Health & Welfare | 199,442 | 213,403 | 228,341 |
| 3500 State Unemployment | 20,160 | 20,349 | 20,538 |
| 3600 Worker's Compensation | 42,040 | 42,881 | 43,739 |
| 3900 401(k) Employer Contributions | 122,625 | 125,078 | 127,579 |
| 4000-4999 Books and Supplies | \$587,000 | \$526,000 | \$526,000 |
| 4100 Textbooks | 102,000 | 105,000 | 105,000 |
| 4200 Other Books/Library | 54,000 | 50,000 | 50,000 |
| 4300 Materials and Supplies (incl. after school) | 170,000 | 125,000 | 125,000 |
| 4300 Transportation - Fuel | 65,000 | 70,000 | 70,000 |
| 4400 Non-capitalized Furn/Equip (>\$500, <\$5,000) | 30,000 | 10,000 | 10,000 |
| 4700 Food | 160,000 | 160,000 | 160,000 |
| 4700 After School Program Snacks | 6,000 | 6,000 | 6,000 |
| 5000-5999 Services and Other Operating Expenditures | \$2,720,195 | \$1,917,240 | \$1,720,320 |
| 5200 Travel & Conferences | - | 3,000 | 3,000 |

Sacramento Valley Charter School

| Fiscal Year Budget Cycle | 2nd Interim | MYP | MYP |
|--|---------------------|---------------------|---------------------|
| | 2024-25 | 2025-26 | 2026-27 |
| 5300 Dues & Memberships | 7,500 | 4,300 | 4,400 |
| 5400 Insurance | 80,629 | 83,048 | 85,539 |
| 5501 Operations & Housekeeping | 85,750 | 87,465 | 89,190 |
| 5530 Utilities | 25,000 | 25,000 | 25,000 |
| 5610 Facility Rent/Lease | 382,424 | 420,000 | 434,784 |
| 5600 Facility Maintenance | 5,000 | 5,000 | 5,000 |
| 5630 Copier Leases | 18,000 | 18,500 | 19,000 |
| 5670 Facility Security/Safety Improvements | 2,000 | 2,000 | 2,000 |
| 5600 Transportation - Bus/Van Maint | 55,000 | 55,000 | 55,000 |
| 5800 District Admin Oversight (1% State Aid) | 48,768 | 48,697 | 47,491 |
| 5800 SELPA Admin Fee (decr to 3%) | 12,018 | 12,018 | 12,018 |
| 5800 Nursing Services (screenings) est. | 4,000 | 4,000 | 4,000 |
| 5800 Accounting Services | 78,000 | 70,000 | 70,000 |
| 5820 Audit Services | 17,988 | 19,487 | 20,173 |
| 5800 Fieldtrips | 30,000 | 30,000 | 30,000 |
| 5820 ELOP Placeholder | 1,111,372 | 545,000 | 319,000 |
| 5820 LREBG Placeholder | 50,000 | - | - |
| 5820 Educator Effectiveness Placeholder | 5,000 | - | - |
| 5820 Art, Music, IM Block Grant Placeholder | 56,060 | - | - |
| 5820 Prop 28 Art & Music in Schools Placeholder | 22,461 | - | - |
| 5830 Legal Services | 120,000 | 45,000 | 55,000 |
| 5800 Marketing/Recruiting | 7,500 | 7,500 | 7,500 |
| 5800 Technology Upgrade | 20,000 | 20,000 | 20,000 |
| 5800 Technology Support | 21,000 | 21,000 | 21,000 |
| 5800 Other Contracted Srvc (ADP, banking, tech, licenses, driver training, Vertex) | 346,725 | 303,225 | 303,225 |
| 5800 Professional Development | 70,000 | 50,000 | 50,000 |
| 5900 Postage and Communications | 38,000 | 38,000 | 38,000 |
| 6000-6999 Capital Outlay | \$112,452 | \$106,774 | \$94,378 |
| 6400 Furniture and Equipment (>\$5,000) | - | - | - |
| 6500 FF&E Replacement (>\$5,000) | - | - | - |
| 6898 Amortization Expense (non-cash) | 13,417 | 16,594 | 16,594 |
| 6900 Depreciation Expense (non-cash) | 99,035 | 90,180 | 77,784 |
| Total Expenditures | \$7,824,900 | \$7,040,621 | \$6,918,724 |
| Net Annual Operations | (\$724,755) | \$62,366 | \$63,669 |
| 7000-7999 Other Outgo/Other Financing Uses | | | |
| 7438 Debt Service (bus loan interest 1 bus) | \$ - | \$ - | \$ - |
| 7438 Debt Service (bus loan interest 3 buses) | 391 | - | - |
| Total Other Outgo | \$ 391 | \$0 | \$0 |
| Net increase (decrease): | (725,146) | 62,366 | 63,669 |
| Beginning Balance | 5,397,808 | 4,672,663 | 4,735,030 |
| Ending Balance | \$ 4,672,663 | \$ 4,735,030 | \$ 4,798,699 |

| | | Object | Reg. Bal. (Ref. Only) | Fiscal Year 2025 | | | | | | | | | | | | BUDGET (Ck Fig) | | |
|--------------------------------------|--|--------|--------------------------|------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-------------------------|-----------|-----------|
| | | | | JULY | AUGUST | SEPTEMBER | OCTOBER | NOVEMBER | DECEMBER | JANUARY | FEBRUARY | MARCH | APRIL | MAY | JUNE | EST ACCRLS @ 6/30/25 | TOTAL | |
| A. BEGINNING CASH | | | | 3,082,938 | 4,102,672 | 4,329,684 | 3,916,389 | 3,759,719 | 3,923,116 | 3,911,073 | 3,815,851 | 4,178,570 | 4,259,859 | 4,473,775 | 4,563,973 | | | |
| B. RECEIPTS | | | | | | | | | | | | | | | | | | |
| Revenue Limit: | | | | | | | | | | | | | | | | | | |
| State Aid, Incl. EPA | | | | 895,068 | (728,444) | 166,626 | 463,290 | 299,927 | 299,927 | 163,363 | 599,854 | 328,912 | 454,130 | 328,912 | 328,912 | 298,582 | 3,899,059 | |
| Other | | | | 0 | 91,521 | | | | 0 | 271,154 | 0 | 191,403 | 105,924 | 105,924 | 105,924 | 977,774 | 0 | |
| Cash In Lieu of Prop Tax | | | | 4,714 | 225 | (49,193) | 16,890 | 57,569 | 21,569 | 10,520 | 119,106 | 32,262 | 32,262 | 32,262 | 61,481 | 371,930 | 371,930 | |
| Federal Revenues | | | | 482,761 | (74,832) | 40,136 | 87,906 | 65,711 | 127,041 | (215,425) | 220,644 | 59,612 | 150,000 | 150,000 | 150,000 | 433,077 | 1,676,632 | |
| Other State Revenues, Incl Spec Ed | | | | 14,323 | 98,457 | 5,746 | 1,442 | 2,869 | 22,035 | 5,363 | 1,688 | 100 | 100 | 100 | 0 | 22,526 | 174,750 | |
| Other Local Revenues | | | | | | | | | | | | | | | | | | |
| Interfund Transfers In | | | | | | | | | | | | | | | | 0 | | |
| All Other Financing Sources | | | | | | | | | | | | | | | | 0 | | |
| TOTAL RECEIPTS | | | | 1,396,867 | (613,073) | 163,315 | 569,528 | 426,077 | 470,572 | 234,976 | 941,293 | 612,289 | 742,416 | 617,198 | 617,098 | 921,590 | 7,100,146 | 7,100,145 |
| C. DISBURSEMENTS | | | | | | | | | | | | | | | | | | |
| Certificated Salaries | | | | 10,501 | 127,685 | 210,048 | 181,159 | 204,549 | 191,646 | 194,646 | 187,222 | 204,000 | 204,000 | 204,000 | 204,000 | 56,578 | 2,179,818 | 2,179,818 |
| Classified Salaries | | | | 6,828 | 52,241 | 149,830 | 189,572 | 158,704 | 116,596 | 110,678 | 140,087 | 140,000 | 140,000 | 140,000 | 140,000 | 90,877 | 1,555,422 | 1,555,422 |
| Employee Benefits | | | | 40,092 | 35,655 | 75,490 | 60,601 | 39,412 | 54,918 | 63,914 | 61,676 | 60,000 | 60,000 | 60,000 | 60,000 | 0 | 670,013 | 670,013 |
| Books and Supplies | | | | 51,733 | 116,097 | 40,617 | 174,301 | 7,332 | 44,416 | 30,817 | 30,916 | 22,000 | 22,000 | 22,000 | 22,000 | 2,771 | 587,000 | 587,000 |
| Services | | | | 64,876 | 138,680 | 195,034 | 158,721 | 65,557 | 87,510 | 173,783 | 136,385 | 105,000 | 102,500 | 101,000 | 101,000 | 1,290,149 | 2,720,195 | 2,720,195 |
| Capital Outlay | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| Other Outgo - SPED | | | | | | | | | | | | | | | | | 0 | 0 |
| Interfund Transfers Out | | | | 151 | 117 | 81 | 38 | | | | | | | | | | 391 | 391 |
| All Other Financing Uses - Bus Loans | | | | | | | | | | | | | | | | | | |
| TOTAL DISBURSEMENTS | | | | 174,182 | 470,475 | 671,101 | 723,203 | 496,743 | 495,085 | 573,622 | 556,296 | 531,000 | 528,500 | 527,000 | 525,254 | 1,440,375 | 7,712,841 | 7,712,839 |
| D. BALANCE SHEET TRANSACTIONS | | | | | | | | | | | | | | | | | | |
| Prepaid Expenditures | | | | 37,157 | | (500) | | (16,371) | | 335,336 | 16,371 | | | | | | 334,836 | |
| Accounts Receivable | | | | 171,219 | 1,314,023 | 98,969 | | 238,636 | | | | | | | | | (342,697) | 0 |
| Fixed Asset Addition | | | | | | | | | | | 50,844 | | | | | | 50,844 | 0 |
| Accounts Payable | | | | 825,342 | (4,061) | (3,583) | (4,644) | (11,798) | (12,470) | 101,335 | (12,196) | | | | | | (372,107) | 0 |
| Unearned Revenue | | | | 3,183 | | | | | | | | | | | | | 0 | 0 |
| Principal Reduction on Buses | | | | 30,215 | 7,524 | 7,561 | 7,639 | 0 | | | | | | | | | 0 | 0 |
| Audit Adj/Other Adj/ULD | | | | | | | | | | | | | | | | | | |

**CHARTER SCHOOL
INTERIM FINANCIAL REPORT - ALTERNATIVE FORM
Second Interim Report Certification**

Charter School Name: Sacramento Valley Charter
(continued) Charter School
CDS #: 57-72694-0124875
Charter Approving Entity: Washington Unified School District
County: Yolo
Charter #: 1338
Fiscal Year: 2024-25

To the entity that approved the charter school:

(x) 2024-25 CHARTER SCHOOL SECOND INTERIM FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been approved, and is hereby filed by the charter school pursuant to *Education Code* Section 47604.33.

Signed: _____ Date: 3/11/2025
Charter School Official
(Original signature required)

Print
Name: Vendetta Dozier-Brown Title: Principal

To the County Superintendent of Schools:

(x) 2024-25 CHARTER SCHOOL SECOND INTERIM FINANCIAL REPORT -- ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to *Education Code* Section 47604.33.

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

Print
Name: Monique Stovall Title: Asst. Supt. Business Svcs

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

For Approving Entity:

Monique Stovall
Name
Asst. Supt. Business Services
Title
916-375-7600 ext. 1011
Phone
mstovall@wusd.k12.ca.us
E-mail

For Charter School:

Vicky Dali, CPA
Name
Consultant
Title
916-996-3943
Phone
vdali@sacvalleycharter.org
E-mail

CHARTER SCHOOL
INTERIM FINANCIAL REPORT - ALTERNATIVE FORM
Second Interim Report - Detail

Charter School Name: Sacramento Valley
 (continued) Charter School
 CDS #: 57-72694-0124875
 Charter Approving Entity: Washington Unified School District
 County: Yolo
 Charter #: 1338
 Fiscal Year: 2024-25

This charter school uses the following basis of accounting:

- ☒ **Accrual Basis** (Applicable Capital Assets / Interest on Long-Term Debt / Long-Term Liabilities objects are 6900, 7438, 9400-9499, and 9660-9669)
☐ **Modified Accrual Basis** (Applicable Capital Outlay / Debt Service objects are 6100-6170, 6200-6500, 7438, and 7439)

| A. REVENUES | Description | Object Code | 1st Interim Budget | | | Actuals thru 1/31 | | | 2nd Interim Budget | | |
|--------------------------|---|-----------------|--------------------|--------------|--------------|-------------------|-------------|--------------|--------------------|--------------|--------------|
| | | | Unrestricted | Restricted | Total | Unrestricted | Restricted | Total | Unrestricted | Restricted | Total |
| 1. Revenue Limit Sources | LCFF State Aid - Current Year | 8011 | 3,584,016.00 | | 3,584,016.00 | 1,233,031.00 | | 1,233,031.00 | 3,644,385.00 | | 3,644,385.00 |
| | Education Protection Account (EPA) | 8012 | 653,452.00 | | 653,452.00 | 326,726.00 | | 326,726.00 | 590,010.00 | - | 590,010.00 |
| | State Aid - Prior Years | 8019 | | (335,336.00) | (335,336.00) | | | - | (335,336.00) | (335,336.00) | (335,336.00) |
| | Tax Relief Subventions (for rev. limit funded schools) | 8020-8039 | | | - | | | - | | | - |
| | County and District Taxes (for rev. limit funded schools) | 8040-8079 | | | - | | | - | | | - |
| | Miscellaneous Funds (for rev. limit funded schools) | 8080-8089 | | | - | | | - | | | - |
| | Revenue Limit Transfers (for rev. limit funded schools): | | | | | | | | | | |
| | PERS Reduction Transfer | 8092 | | | - | | | - | | | - |
| | Charter Schools Funding in Lieu of Property Taxes | 8096 | 846,812.00 | | 846,812.00 | 362,675.00 | | 362,675.00 | 977,774.00 | - | 977,774.00 |
| | Other Revenue Limit Transfers | 8091, 8097 | | | - | | | - | | | - |
| | Total, Revenue Limit Sources | | 5,084,280.00 | (335,336.00) | 4,748,944.00 | 1,922,432.00 | - | 1,922,432.00 | 5,212,169.00 | (335,336.00) | 4,876,833.00 |
| 2. Federal Revenues | ESSA Title I - IV - Federal | 8290 | | 166,563.00 | 166,563.00 | | 42,613.11 | 42,613.11 | - | 170,270.00 | 170,270.00 |
| | Special Education - Federal | 8181, 8182 | | 49,193.00 | 49,193.00 | | (49,193.00) | (49,193.00) | 51,660.00 | 51,660.00 | 51,660.00 |
| | Child Nutrition - Federal | 8220 | | 150,000.00 | 150,000.00 | | 58,294.61 | 58,294.61 | 150,000.00 | 150,000.00 | 150,000.00 |
| | Other Federal Revenues | | | | - | | 10,580.43 | 10,580.43 | | | - |
| | Total, Federal Revenues | 8110, 8260-8299 | | 365,756.00 | 365,756.00 | - | 62,295.15 | 62,295.15 | - | 371,930.00 | 371,930.00 |
| 3. Other State Revenues | Charter Schools Categorical Block Grant | | | | - | | | - | | | - |
| | Special Education - State | 8480 | | 303,983.00 | 303,983.00 | | 166,750.25 | 166,750.25 | 348,939.00 | 348,939.00 | 348,939.00 |
| | Child Nutrition - State | 8520 | | 250,000.00 | 250,000.00 | | 94,022.58 | 94,022.58 | 210,000.00 | 210,000.00 | 210,000.00 |
| | All Other State Revenues | | | 925,128.00 | 998,544.00 | | 222,243.96 | 252,526.01 | 1,040,551.00 | 1,117,683.00 | 1,167,632.00 |
| | Total, Other State Revenues | | 73,416.00 | 1,479,111.00 | 1,302,527.00 | 30,282.05 | 483,016.79 | 513,298.84 | 77,142.00 | 1,599,490.00 | 1,676,632.00 |
| 4. Other Local Revenues | All Other Local Revenues | | | | - | | | - | | | - |
| | Total, Local Revenues | LocalRevAO | 160,000.00 | - | 160,000.00 | 142,451.63 | 7,784.08 | 150,235.71 | 174,750.00 | - | 174,750.00 |
| 5. TOTAL REVENUES | | | 5,317,696.00 | 1,509,531.00 | 6,577,227.00 | 2,095,165.68 | 553,095.02 | 2,648,261.70 | 5,464,061.00 | 1,636,084.00 | 7,100,145.00 |

CHARTER SCHOOL
INTERIM FINANCIAL REPORT - ALTERNATIVE FORM
Second Interim Report - Detail

Charter School Name: Sacramento Valley
(continued) Charter School
CDS #: 57-72694-0124875
Charter Approving Entity: Washington Unified School District
County: Yolo
Charter #: 1338
Fiscal Year: 2024-25

This charter school uses the following basis of accounting:

- ☒ **Accrual Basis** (Applicable Capital Assets / Interest on Long-Term Debt / Long-Term Liabilities objects are 6900, 7438, 9400-9499, and 9660-9669)
☐ **Modified Accrual Basis** (Applicable Capital Outlay / Debt Service objects are 6100-6170, 6200-6500, 7438, and 7439)

| B. EXPENDITURES | Description | Object Code | 1st Interim Budget | | | Actuals thru 1/31 | | | 2nd Interim Budget | | |
|--|-------------|-------------|--------------------|------------|--------------|-------------------|------------|--------------|--------------------|------------|--------------|
| | | | Unrestricted | Restricted | Total | Unrestricted | Restricted | Total | Unrestricted | Restricted | Total |
| | | | | | | | | | | | |
| 1. Certificated Salaries | | | | | | | | | | | |
| Teachers' Salaries | | 1100 | 1,790,566.00 | 24,400.00 | 1,814,966.00 | 883,118.13 | 69,541.78 | 952,659.91 | 1,714,300.00 | 92,400.00 | 1,806,700.00 |
| Certificated Pupil Support Salaries | | 1200 | 5,815.00 | 139,200.00 | 145,015.00 | - | 67,626.58 | 67,626.58 | - | 140,700.00 | 140,700.00 |
| Certificated Supervisors and Administrators' Salaries | | 1300 | 233,207.00 | | 233,207.00 | 99,730.96 | - | 99,730.96 | 232,418.00 | - | 232,418.00 |
| Other Certificated Salaries | | 1900 | | | - | - | - | - | | | - |
| Total, Certificated Salaries | | | 2,029,588.00 | 163,600.00 | 2,193,188.00 | 982,849.09 | 137,168.36 | 1,120,017.45 | 1,946,718.00 | 233,100.00 | 2,179,818.00 |
| 2. Non-certificated Salaries | | | | | | | | | | | |
| Instructional Aides' Salaries | | 2100 | 945,203.00 | 99,623.00 | 1,044,826.00 | 246,607.36 | 45,316.50 | 291,923.86 | 562,137.00 | 103,325.00 | 665,462.00 |
| Non-certificated Support Salaries | | 2200 | | 108,780.00 | 108,780.00 | 202,915.70 | 56,344.47 | 259,260.17 | 382,879.00 | 110,000.00 | 492,879.00 |
| Non-certificated Supervisors' and Administrators' Sal. | | 2300 | | 38,400.00 | 38,400.00 | 22,833.33 | 17,394.72 | 40,228.05 | 22,833.00 | 38,784.00 | 61,617.00 |
| Clerical and Office Salaries | | 2400 | 146,160.00 | | 146,160.00 | 80,355.32 | - | 80,355.32 | 148,248.00 | | 148,248.00 |
| Other Non-certificated Salaries | | 2900 | | 50,000.00 | 50,000.00 | 64,184.66 | 28,496.23 | 92,680.89 | 137,216.00 | 50,000.00 | 187,216.00 |
| Total, Non-certificated Salaries | | | 1,091,363.00 | 296,803.00 | 1,388,166.00 | 616,896.37 | 147,551.92 | 764,448.29 | 1,253,313.00 | 302,109.00 | 1,555,422.00 |
| 3. Employee Benefits | | | | | | | | | | | |
| STRS | | 3101-3102 | | | - | | | - | | | - |
| PERS | | 3201-3202 | | | - | | | - | | | - |
| OASDI / Medicare / Alternative | | 3301-3302 | 238,753.00 | 35,221.00 | 273,974.00 | 121,731.29 | 21,109.99 | 142,841.28 | 244,746.00 | 41,000.00 | 285,746.00 |
| Health and Welfare Benefits | | 3401-3402 | 146,244.00 | 17,982.00 | 164,226.00 | 125,281.20 | 3,429.87 | 128,711.07 | 179,642.00 | 19,800.00 | 199,442.00 |
| Unemployment Insurance | | 3501-3502 | 17,220.00 | 2,940.00 | 20,160.00 | 9,917.02 | 2,625.75 | 12,542.77 | 17,160.00 | 3,000.00 | 20,160.00 |
| Workers' Compensation Insurance | | 3601-3602 | 35,078.00 | 5,230.00 | 40,308.00 | 25,067.11 | 88.46 | 25,155.57 | 35,940.00 | 6,100.00 | 42,040.00 |
| OPER, Allocated | | 3701-3702 | | | - | | | - | | | - |
| OPER, Active Employees | | 3751-3752 | | | - | | | - | | | - |
| PERS Reduction (for revenue limit funded schools) | | 3801-3802 | 93,612.00 | 11,488.00 | 105,100.00 | 55,757.05 | 5,074.81 | 60,831.86 | 105,225.00 | 17,400.00 | 122,625.00 |
| Other Employee Benefits | | 3901-3902 | | | - | | | - | | | - |
| Total, Employee Benefits | | | 530,907.00 | 72,861.00 | 603,768.00 | 337,753.67 | 32,328.88 | 370,082.55 | 582,713.00 | 87,300.00 | 670,013.00 |
| 4. Books and Supplies | | | | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 35,000.00 | 70,000.00 | 105,000.00 | 53,841.75 | 54,680.50 | 108,522.25 | 32,000.00 | 70,000.00 | 102,000.00 |
| Books and Other Reference Materials | | 4200 | 24,000.00 | 30,000.00 | 54,000.00 | 23,854.29 | 29,469.85 | 53,324.14 | 24,000.00 | 30,000.00 | 54,000.00 |
| Materials and Supplies | | 4300 | 170,000.00 | 70,000.00 | 240,000.00 | 129,719.41 | 57,496.15 | 187,215.56 | 165,000.00 | 70,000.00 | 235,000.00 |
| Noncapitalized Equipment | | 4400 | 35,000.00 | | 35,000.00 | 20,443.15 | | 20,443.15 | 30,000.00 | | 30,000.00 |
| Food | | 4700 | 125,000.00 | | 125,000.00 | 95,808.35 | | 95,808.35 | 166,000.00 | | 166,000.00 |
| Total, Books and Supplies | | | 229,000.00 | 330,000.00 | 559,000.00 | 227,858.60 | 237,454.85 | 465,313.45 | 251,000.00 | 336,000.00 | 587,000.00 |
| 5. Services and Other Operating Expenditures | | | | | | | | | | | |
| Subagreements for Services | | 5100 | | | - | | | - | | | - |
| Travel and Conferences | | 5200 | 7,500.00 | | 7,500.00 | - | | - | | | - |

CHARTER SCHOOL
INTERIM FINANCIAL REPORT - ALTERNATIVE FORM
Second Interim Report - Detail

Charter School Name: Sacramento Valley
(continued) Charter School
CDS #: 57-72694-0124875
Charter Approving Entity: Washington Unified School District
County: Yolo
Charter #: 1338
Fiscal Year: 2024-25

This charter school uses the following basis of accounting:

- ☒ **Accrual Basis** (Applicable Capital Assets / Interest on Long-Term Debt / Long-Term Liabilities objects are 6900, 7438, 9400-9499, and 9660-9669)
- ☐ **Modified Accrual Basis** (Applicable Capital Outlay / Debt Service objects are 6100-6170, 6200-6500, 7438, and 7439)

| Description | Object Code | 1st Interim Budget | | | Actuals thru 1/31 | | | 2nd Interim Budget | | |
|--|-------------|--------------------|------------|--------------|-------------------|------------|------------|--------------------|--------------|--------------|
| | | Unrestricted | Restricted | Total | Unrestricted | Restricted | Total | Unrestricted | Restricted | Total |
| Dues and Memberships | 5300 | 4,200.00 | | 4,200.00 | 7,491.50 | | 7,491.50 | 7,500.00 | | 7,500.00 |
| Insurance | 5400 | 80,629.00 | | 80,629.00 | 60,906.00 | | 60,906.00 | 80,629.00 | | 80,629.00 |
| Operations and Housekeeping Services | 5500 | 107,750.00 | | 107,750.00 | 64,965.43 | | 64,965.43 | 110,750.00 | | 110,750.00 |
| Rentals, Leases, Repairs, and Noncap. Improvements | 5600 | 271,033.00 | 265,591.00 | 536,624.00 | 249,952.32 | | 249,952.32 | 221,235.00 | 241,189.00 | 462,424.00 |
| Direct Cost Transfer for Special Education, NSLP | 5700-5710 | | | - | (14,983.74) | 14,983.74 | - | | | - |
| Professional/Consulting Services and Operating Expend. | 5800 | 1,824,719.00 | 160,000.00 | 1,984,719.00 | 337,897.55 | 140,647.14 | 478,544.69 | 775,999.00 | 1,244,893.00 | 2,020,892.00 |
| Communications | 5900 | 36,000.00 | 2,000.00 | 38,000.00 | 20,621.37 | 1,580.00 | 22,301.37 | 36,000.00 | 2,000.00 | 38,000.00 |
| Total, Services and Other Operating Expenditures | | 2,331,831.00 | 427,591.00 | 2,759,422.00 | 726,850.43 | 157,310.88 | 884,161.31 | 1,232,113.00 | 1,488,082.00 | 2,720,195.00 |

CHARTER SCHOOL
INTERIM FINANCIAL REPORT - ALTERNATIVE FORM
Second Interim Report - Detail

Charter School Name: Sacramento Valley
(continued) Charter School
CDS #: 57-72694-0124875
Charter Approving Entity: Washington Unified School District
County: Yolo
Charter #: 1338
Fiscal Year: 2024-25

This charter school uses the following basis of accounting:

- ☒ **Accrual Basis** (Applicable Capital Assets / Interest on Long-Term Debt / Long-Term Liabilities objects are 6900, 7438, 9400-9499, and 9660-9669)
- ☐ **Modified Accrual Basis** (Applicable Capital Outlay / Debt Service objects are 6100-6170, 6200-6500, 7438, and 7439)

| Description | Object Code | 1st Interim Budget | | | Actuals thru 1/31 | | | 2nd Interim Budget | | |
|---|---|--------------------|------------|--------|-------------------|------------|--------|--------------------|------------|--------|
| | | Unrestricted | Restricted | Total | Unrestricted | Restricted | Total | Unrestricted | Restricted | Total |
| 6. Capital Outlay (Objects 6100-6170, 6200-6500 for modified accrual basis only) | Land and Land Improvements | | | | | | | | | |
| | Buildings and Improvements of Buildings | | | | | | | | | |
| | Books and Media for New School Libraries or Major | | | | | | | | | |
| | Expansion of School Libraries | | | | | | | | | |
| | Equipment | | | | | | | | | |
| | Equipment Replacement | | | | | | | | | |
| | Depreciation Expense (for full accrual only) | | | | | | | | | |
| | Total, Capital Outlay | | | | | | | | | |
| | | 6100-6170 | | - | | | - | | | - |
| | | 6200 | | - | | | - | | | - |
| 7. Other Outgo | Tuition to Other Schools | | | | | | | | | |
| | Transfers of Pass-through Revenues to Other LEAs | | | | | | | | | |
| | Transfers of Apportionments to Other LEAs - Spec. Ed. | | | | | | | | | |
| | Transfers of Apportionments to Other LEAs - All Other | | | | | | | | | |
| | All Other Transfers, incl Indirect Costs | | | | | | | | | |
| | Debt Service: | | | | | | | | | |
| | Interest | | | | | | | | | |
| | Principal | | | | | | | | | |
| | Total, Other Outgo | | | | | | | | | |
| | | 7110-7143 | | - | | | - | | | - |
| 8. TOTAL EXPENDITURES | | 7211-7213 | | - | | | - | | | - |
| | | 7221-7223SE | | - | | | - | | | - |
| | | 7221-7223AO | | - | | | - | | | - |
| | | 7281-7310 | | - | | | - | | | - |
| | | | | | | | | | | |
| | | 7438 | | 391.00 | | | 387.70 | | | 391.00 |
| | | 7439 | | - | | | - | | | - |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| 9. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8) | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| D. OTHER FINANCING SOURCES / USES | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |

CHARTER SCHOOL
INTERIM FINANCIAL REPORT - ALTERNATIVE FORM
Second Interim Report - Detail

Charter School Name: Sacramento Valley
(continued) Charter School
CDS #: 57-72694-0124875
Charter Approving Entity: Washington Unified School District
County: Yolo
Charter #: 1338
Fiscal Year: 2024-25

This charter school uses the following basis of accounting:

- ☒ **Accrual Basis** (Applicable Capital Assets / Interest on Long-Term Debt / Long-Term Liabilities objects are 6900, 7438, 9400-9499, and 9660-9669)
☐ **Modified Accrual Basis** (Applicable Capital Outlay / Debt Service objects are 6100-6170, 6200-6500, 7438, and 7439)

| Description | Object Code | 1st Interim Budget | | | Actuals thru 1/31 | | | 2nd Interim Budget | | |
|---|-------------|--------------------|--------------|--------------|-------------------|--------------|--------------|--------------------|--------------|--------------|
| | | Unrestricted | Restricted | Total | Unrestricted | Restricted | Total | Unrestricted | Restricted | Total |
| F. FUND BALANCE, RESERVES | | | | | | | | | | |
| 1. Beginning Fund Balance | | | | | | | | | | |
| a. As of July 1 | 9791 | 4,124,540.81 | 1,273,267.50 | 5,397,808.31 | 4,124,540.81 | 1,273,267.50 | 5,397,808.31 | 4,124,540.81 | 1,273,267.50 | 5,397,808.31 |
| b. Adjustments to Beginning Balance | 9793, 9795 | | | - | | | - | | | - |
| c. Adjusted Beginning Balance | | 4,124,540.81 | 1,273,267.50 | 5,397,808.31 | 4,124,540.81 | 1,273,267.50 | 5,397,808.31 | 4,124,540.81 | 1,273,267.50 | 5,397,808.31 |
| 2. Ending Fund Balance, June 30 (E + F.1.c.) | | 3,118,611.81 | 1,491,943.50 | 4,360,555.31 | 3,238,866.35 | 1,103,758.16 | 4,342,624.51 | 4,209,901.81 | 462,760.50 | 4,672,662.31 |
| Components of Ending Fund Balance (Optional): | | | | | | | | | | |
| Reserve for Revolving Cash (equals object 9130) | 9711 | | | - | | | - | | | - |
| Reserve for Stores (equals object 9320) | 9712 | | | - | | | - | | | - |
| Reserve for Prepaid Expenditures (equals object 9330) | 9713 | | | - | - | | - | | | - |
| Net Investment in Capital Assets | 9796 | | | - | | | - | | | - |
| General Reserve | 9730 | | | - | | | - | | | - |
| Legally Restricted Balance | 9740 | | 1,491,943.50 | 1,491,943.50 | | 1,103,758.16 | 1,103,758.16 | | 462,760.50 | 462,760.50 |
| Designated for Economic Uncertainties | 9770 | | | - | | | - | | | - |
| Other Designations | 9775, 9780 | | | - | | | - | | | - |
| Undesignated / Unappropriated Amount | 9790 | 3,118,611.81 | - | 3,118,611.81 | 3,238,866.35 | - | 3,238,866.35 | 4,209,901.81 | - | 4,209,901.81 |

CHARTER SCHOOL
INTERIM FINANCIAL REPORT - ALTERNATIVE FORM
Second Interim Report - Summary

Charter School Name: Sacramento Valley
(continued) Charter School
CDS #: 57-72694-0124875
Charter Approving Entity: Washington Unified School District
County: Yolo
Charter #: 1338
Fiscal Year: 2023-24

| | | | | | 2nd Interim vs. 1st Interim Increase, (Decrease) | |
|---|-----------------|---------------------------|--------------------------|---------------------------|---|-------------------------|
| Description | Object Code | 1st Interim Budget (X) | Actuals thru 1/31 (Y) | 2nd Interim Budget (Z) | \$ Difference (Z) vs. (X) | % Change (Z) vs. (X) |
| A. REVENUES | | | | | | |
| 1. Revenue Limit Sources | | | | | | |
| LCFF State Aid - Current Year | 8011 | 3,584,016.00 | 1,233,031.00 | 3,644,385.00 | 60,369.00 | 1.68% |
| EPA | 8012 | 653,452.00 | 326,726.00 | 590,010.00 | (63,442.00) | -9.71% |
| State Aid - Prior Years | 8019 | (335,336.00) | - | (335,336.00) | - | 0.00% |
| Tax Relief Subventions (for rev. limit funded schools) | 8020-8039 | - | - | - | - | - |
| County and District Taxes (for rev. limit funded schools) | 8040-8079 | - | - | - | - | - |
| Miscellaneous Funds (for rev. limit funded schools) | 8080-8089 | - | - | - | - | - |
| Revenue Limit Transfers (for rev. limit funded schools): | | | | | | |
| PERS Reduction Transfer | 8092 | - | - | - | - | - |
| Charter Schools Funding in Lieu of Property Taxes | 8096 | 846,812.00 | 362,675.00 | 977,774.00 | 130,962.00 | 15.47% |
| Other Revenue Limit Transfers | 8091, 8097 | - | - | - | - | - |
| Total, Revenue Limit Sources | | 4,748,944.00 | 1,922,432.00 | 4,876,833.00 | 127,889.00 | 2.69% |
| 2. Federal Revenues | | | | | | |
| No Child Left Behind | 8290 | 166,563.00 | 42,613.11 | 170,270.00 | 3,707.00 | 2.23% |
| Special Education - Federal | 8181, 8182 | 49,193.00 | (49,193.00) | 51,660.00 | 2,467.00 | 5.01% |
| Child Nutrition - Federal | 8220 | 150,000.00 | 58,294.61 | 150,000.00 | - | 0.00% |
| Other Federal Revenues | 8110, 8260-8299 | - | 10,580.43 | - | - | - |
| Total, Federal Revenues | | 365,756.00 | 62,295.15 | 371,930.00 | 6,174.00 | 1.69% |
| 3. Other State Revenues | | | | | | |
| Charter Schools Categorical Block Grant | 8480 | - | - | - | - | - |
| Special Education - State | StateRevSE | 303,983.00 | 166,750.25 | 348,939.00 | 44,956.00 | 14.79% |
| All Other State Revenues | StateRevAO | 998,544.00 | 252,526.01 | 1,117,693.00 | 119,149.00 | 11.93% |
| Total, Other State Revenues | | 1,302,527.00 | 419,276.26 | 1,466,632.00 | 164,105.00 | 12.60% |
| 4. Other Local Revenues | | | | | | |
| All Other Local Revenues | LocalRevAO | 160,000.00 | 150,235.71 | 174,750.00 | 14,750.00 | 9.22% |
| Total, Local Revenues | | 160,000.00 | 150,235.71 | 174,750.00 | 14,750.00 | 9.22% |
| 5. TOTAL REVENUES | | | | | | |
| | | 6,577,227.00 | 2,554,239.12 | 6,890,145.00 | 312,918.00 | 4.76% |
| B. EXPENDITURES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| Teachers' Salaries | 1100 | 1,814,966.00 | 952,659.91 | 1,806,700.00 | (8,266.00) | -0.46% |
| Certificated Pupil Support Salaries | 1200 | 145,015.00 | 67,626.58 | 140,700.00 | (4,315.00) | -2.98% |
| Certificated Supervisors' and Administrators' Salaries | 1300 | 233,207.00 | 99,730.96 | 232,418.00 | (789.00) | -0.34% |
| Other Certificated Salaries | 1900 | - | - | - | - | - |
| Total, Certificated Salaries | | 2,193,188.00 | 1,120,017.45 | 2,179,818.00 | (13,370.00) | -0.61% |
| 2. Non-certificated Salaries | | | | | | |
| Instructional Aides' Salaries | 2100 | 1,044,826.00 | 291,923.86 | 665,462.00 | (379,364.00) | -36.31% |
| Non-certificated Support Salaries | 2200 | 108,780.00 | 259,260.17 | 492,879.00 | 384,099.00 | 353.10% |
| Non-certificated Supervisors' and Administrators' Sal. | 2300 | 38,400.00 | 40,228.05 | 61,617.00 | 23,217.00 | 60.46% |
| Clerical and Office Salaries | 2400 | 146,160.00 | 80,355.32 | 148,248.00 | 2,088.00 | 1.43% |
| Other Non-certificated Salaries | 2900 | 50,000.00 | 92,680.89 | 187,216.00 | 137,216.00 | 274.43% |
| Total, Non-certificated Salaries | | 1,388,166.00 | 764,448.29 | 1,555,422.00 | 167,256.00 | 12.05% |
| 3. Employee Benefits | | | | | | |
| STRS | 3101-3102 | - | - | - | - | - |
| PERS | 3201-3202 | - | - | - | - | - |
| OASDI / Medicare / Alternative | 3301-3302 | 273,974.00 | 142,841.28 | 285,746.00 | 11,772.00 | 4.30% |
| Health and Welfare Benefits | 3401-3402 | 164,226.00 | 128,711.07 | 199,442.00 | 35,216.00 | 21.44% |
| Unemployment Insurance | 3501-3502 | 20,160.00 | 12,542.77 | 20,160.00 | - | 0.00% |
| Workers' Compensation Insurance | 3601-3602 | 40,308.00 | 25,155.57 | 42,040.00 | 1,732.00 | 4.30% |
| OPEB, Allocated | 3701-3702 | - | - | - | - | - |
| OPEB, Active Employees | 3751-3752 | - | - | - | - | - |
| PERS Reduction (for revenue limit funded schools) | 3801-3802 | - | - | - | - | - |
| Other Employee Benefits | 3901-3902 | 105,100.00 | 60,831.86 | 122,625.00 | 17,525.00 | 16.67% |
| Total, Employee Benefits | | 603,768.00 | 370,082.55 | 670,013.00 | 66,245.00 | 10.97% |
| 4. Books and Supplies | | | | | | |
| Approved Textbooks and Core Curricula Materials | 4100 | 105,000.00 | 108,522.25 | 102,000.00 | (3,000.00) | -2.86% |
| Books and Other Reference Materials | 4200 | 54,000.00 | 53,324.14 | 54,000.00 | - | 0.00% |
| Materials and Supplies | 4300 | 240,000.00 | 187,215.56 | 235,000.00 | (5,000.00) | -2.08% |
| Noncapitalized Equipment | 4400 | 35,000.00 | 20,443.15 | 30,000.00 | (5,000.00) | -14.29% |
| Food | 4700 | 125,000.00 | 95,808.35 | 166,000.00 | 41,000.00 | 32.80% |
| Total, Books and Supplies | | 559,000.00 | 465,313.45 | 587,000.00 | 28,000.00 | 5.01% |

**CHARTER SCHOOL
INTERIM FINANCIAL REPORT - ALTERNATIVE FORM
Second Interim Report - Summary**

Charter School Name: Sacramento Valley
(continued) Charter School
CDS #: 57-72694-0124875
Charter Approving Entity: Washington Unified School District
County: Yolo
Charter #: 1338
Fiscal Year: 2023-24

| Description | Object Code | 1st Interim Budget (X) | Actuals thru 1/31 (Y) | 2nd Interim Budget (Z) | 2nd Interim vs. 1st Interim Increase, (Decrease) | |
|--|-------------|---------------------------|--------------------------|---------------------------|---|-------------------------|
| | | | | | \$ Difference (Z) vs. (X) | % Change (Z) vs. (X) |
| 5. Services and Other Operating Expenditures | | | | | | |
| Subagreements for Services | 5100 | - | - | - | - | |
| Travel and Conferences | 5200 | 7,500.00 | - | - | (7,500.00) | (100%) |
| Dues and Memberships | 5300 | 4,200.00 | 7,491.50 | 7,500.00 | 3,300.00 | 78.57% |
| Insurance | 5400 | 80,629.00 | 60,906.00 | 80,629.00 | - | 0.00% |
| Operations and Housekeeping Services | 5500 | 107,750.00 | 64,965.43 | 110,750.00 | 3,000.00 | 2.78% |
| Rentals, Leases, Repairs, and Noncap. Improvements | 5600 | 536,624.00 | 249,952.32 | 462,424.00 | (74,200.00) | -13.83% |
| Direct Cost Transfer for Special Education | 5700 | - | - | - | - | |
| Professional/Consulting Services and Operating Expend. | 5800 | 1,984,719.00 | 478,544.69 | 2,020,892.00 | 36,173.00 | 1.82% |
| Communications | 5900 | 38,000.00 | 22,301.37 | 38,000.00 | - | 0.00% |
| Total, Services and Other Operating Expenditures | | 2,759,422.00 | 884,161.31 | 2,720,195.00 | (39,227.00) | -1.42% |
| 6. Capital Outlay | | | | | | |
| Land and Land Improvements | 6100-6170 | - | - | - | - | |
| Buildings and Improvements of Buildings | 6200 | - | - | - | - | |
| Books and Media for New School Libraries or Major Expansion of School Libraries | 6300 | - | - | - | - | |
| Equipment | 6400 | - | - | - | - | |
| Equipment Replacement | 6500 | - | - | - | - | |
| Depreciation Expense (for full accrual only) | 6900 | 110,545.00 | 99,034.75 | 112,452.00 | 1,907.00 | 1.73% |
| Total, Capital Outlay | | 110,545.00 | 99,034.75 | 112,452.00 | 1,907.00 | 1.73% |
| 7. Other Outgo | | | | | | |
| Tuition to Other Schools | 7110-7143 | - | - | - | - | |
| Transfers of Pass-through Revenues to Other LEAs | 7211-7213 | - | - | - | - | |
| Transfers of Apportionments to Other LEAs - Spec. Ed. | 7221-7223SE | - | - | - | - | |
| Transfers of Apportionments to Other LEAs - All Other | 7221-7223AO | - | - | - | - | |
| All Other Transfers | 7281-7299 | - | - | - | - | |
| Debt Service: | | | | | | |
| Interest | 7438 | 391.00 | 387.70 | 391.00 | - | 0.00% |
| Principal | 7439 | - | - | - | - | |
| Total, Other Outgo | | 391.00 | 387.70 | 391.00 | - | 0.00% |
| 8. TOTAL EXPENDITURES | | 7,614,480.00 | 3,703,445.50 | 7,825,291.00 | 210,811.00 | 2.77% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8) | | (1,037,253.00) | (1,149,206.38) | (935,146.00) | 102,107.00 | -9.84% |
| D. OTHER FINANCING SOURCES / USES | | | | | | |
| 1. Other Sources | 8930-8979 | - | - | - | - | |
| 2. Less: Other Uses | 7630-7699 | - | - | - | - | |
| 3. Contributions Between Unrestricted and Restricted Accounts (must net to zero) | 8980-8999 | - | - | - | - | |
| 4. TOTAL OTHER FINANCING SOURCES / USES | | - | - | - | - | |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | (1,037,253.00) | (1,149,206.38) | (935,146.00) | 102,107.00 | -9.84% |
| F. FUND BALANCE, RESERVES | | | | | | |
| 1. Beginning Fund Balance | | | | | | |
| a. As of July 1 | 9791 | 5,397,808.31 | 5,397,808.31 | 5,397,808.31 | - | 0.00% |
| b. Adjustments to Beginning Balance | 9793, 9795 | - | - | - | - | |
| c. Adjusted Beginning Balance | | 5,397,808.31 | 5,397,808.31 | 5,397,808.31 | | |
| 2. Ending Fund Balance, June 30 (E + F.1.c.) | | 4,360,555.31 | 4,248,601.93 | 4,462,662.31 | | |
| Components of Ending Fund Balance (Optional): | | | | | | |
| Reserve for Revolving Cash (equals object 9130) | 9711 | - | - | - | - | |
| Reserve for Stores (equals object 9320) | 9712 | - | - | - | - | |
| Reserve for Prepaid Expenditures (equals object 9330) | 9713 | - | - | - | - | |
| Net Investment in Capital Assets | 9796 | - | - | - | - | |
| General Reserve | 9730 | - | - | - | - | |
| Legally Restricted Balance | 9740 | 1,491,943.50 | 1,103,758.16 | 462,760.50 | (1,029,183.00) | -68.98% |
| Designated for Economic Uncertainties | 9770 | - | - | - | - | |
| Other Designations | 9775, 9780 | - | - | - | - | |
| Undesignated / Unappropriated Amount | 9790 | 3,118,611.81 | 3,238,866.35 | 4,209,901.81 | 1,091,290.00 | 34.99% |

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

Charter School Name: Sacramento Valley
(continued) Charter School
CDS #: 57-72694-0124875
Charter Approving Entity: Washington Unified School District
County: Yolo
Charter #: 1338
Fiscal Year: 2024-25

This charter school uses the following basis of accounting:

- ☒ **Accrual Basis** (Applicable Capital Assets / Interest on Long-Term Debt / Long-Term Liabilities objects are 6900, 7438, 9400-9499, and 9660-9669)
☐ **Modified Accrual Basis** (Applicable Capital Outlay / Debt Service objects are 6100-6170, 6200-6500, 7438, and 7439)

| Description | Object Code | FY 2024-25 | | | Totals for 2025-26 | Totals for 2026-27 |
|---|-----------------|--------------|--------------|--------------|-----------------------|-----------------------|
| | | Unrestricted | Restricted | Total | | |
| A. REVENUES | | | | | | |
| 1. Revenue Limit Sources | | | | | | |
| LCFF State Aid - Current Year | 8011 | 3,644,385.00 | 0.00 | 3,644,385.00 | 3,637,632.00 | 3,495,768.00 |
| EPA | 8012 | 590,010.00 | | 590,010.00 | 604,269.00 | 625,539.00 |
| State Aid - Prior Years | 8019 | (335,336.00) | | (335,336.00) | (350,000.00) | (350,000.00) |
| Tax Relief Subventions (for rev. limit funded schools) | 8020-8039 | | | | | |
| County and District Taxes (for rev. limit funded schools) | 8040-8079 | | | | | |
| Miscellaneous Funds (for rev. limit funded schools) | 8080-8089 | | | | | |
| Revenue Limit Transfers (for rev. limit funded schools): | | | | | | |
| PERS Reduction Transfer | 8092 | | | | | |
| Charter Schools Funding in lieu of Property Taxes | 8096 | 977,774.00 | 0.00 | 977,774.00 | 977,774.00 | 977,774.00 |
| Other Revenue Limit Transfers | 8091, 8097 | | | | | |
| Total, Revenue Limit Sources | | 4,876,833.00 | 0.00 | 4,876,833.00 | 4,869,675.00 | 4,749,081.00 |
| 2. Federal Revenues | | | | | | |
| No Child Left Behind | 8290 | 0.00 | 170,270.00 | 170,270.00 | 170,270.00 | 170,270.00 |
| Special Education - Federal | 8181, 8182 | 0.00 | 51,660.00 | 51,660.00 | 51,660.00 | 51,660.00 |
| Child Nutrition - Federal | 8220 | 0.00 | 150,000.00 | 150,000.00 | 150,000.00 | 150,000.00 |
| Other Federal Revenues | 8110, 8260-8299 | 0.00 | 0.00 | 0.00 | | |
| Total, Federal Revenues | | 0.00 | 371,930.00 | 371,930.00 | 371,930.00 | 371,930.00 |
| 3. Other State Revenues | | | | | | |
| Charter Schools Categorical Block Grant | 8480 | 0.00 | 0.00 | 0.00 | | |
| Special Education - State | StateRevSE | 0.00 | 348,939.00 | 348,939.00 | 348,939.00 | 348,939.00 |
| Child Nutrition - State | 8520 | | 210,000.00 | 210,000.00 | 210,000.00 | 210,000.00 |
| All Other State Revenues | StateRevAO | 77,142.00 | 1,040,551.00 | 1,117,693.00 | 1,127,693.00 | 1,127,693.00 |
| Total, Other State Revenues | | 77,142.00 | 1,599,490.00 | 1,676,632.00 | 1,686,632.00 | 1,686,632.00 |
| 4. Other Local Revenues | | | | | | |
| All Other Local Revenues | LocalRevAO | 174,750.00 | 0.00 | 174,750.00 | 174,750.00 | 174,750.00 |
| Total, Local Revenues | | 174,750.00 | 0.00 | 174,750.00 | 174,750.00 | 174,750.00 |
| 5. TOTAL REVENUES | | 5,128,725.00 | 1,971,420.00 | 7,100,145.00 | 7,102,987.00 | 6,982,393.00 |
| B. EXPENDITURES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| Teachers' Salaries | 1100 | 1,714,300.00 | 92,400.00 | 1,806,700.00 | 1,871,653.00 | 1,927,942.00 |
| Certificated Pupil Support Salaries | 1200 | 0.00 | 140,700.00 | 140,700.00 | 137,315.00 | 137,315.00 |
| Certificated Supervisors' and Administrators' Salaries | 1300 | 232,418.00 | 0.00 | 232,418.00 | 243,110.00 | 250,403.00 |
| Other Certificated Salaries | 1900 | 0.00 | 0.00 | 0.00 | | |
| Total, Certificated Salaries | | 1,946,718.00 | 233,100.00 | 2,179,818.00 | 2,252,078.00 | 2,315,660.00 |
| 2. Non-certificated Salaries | | | | | | |
| Instructional Aides' Salaries | 2100 | 562,137.00 | 103,325.00 | 665,462.00 | 617,741.00 | 618,193.00 |
| Non-certificated Support Salaries | 2200 | 382,879.00 | 110,000.00 | 492,879.00 | 546,207.00 | 546,207.00 |
| Non-certificated Supervisors' and Administrators' Sal. | 2300 | 22,833.00 | 38,784.00 | 61,617.00 | 38,784.00 | 38,784.00 |
| Clerical and Office Salaries | 2400 | 148,248.00 | 0.00 | 148,248.00 | 151,806.00 | 151,806.00 |
| Other Non-certificated Salaries | 2900 | 137,216.00 | 50,000.00 | 187,216.00 | 191,709.00 | 191,709.00 |
| Total, Non-certificated Salaries | | 1,253,313.00 | 302,109.00 | 1,555,422.00 | 1,546,247.00 | 1,546,699.00 |

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

Charter School Name: Sacramento Valley
(continued) Charter School
CDS #: 57-72694-0124875
Charter Approving Entity: Washington Unified School District
County: Yolo
Charter #: 1338
Fiscal Year: 2024-25

| Description | Object Code | FY 2024-25 | | | Totals for 2025-26 | Totals for 2026-27 |
|--|-------------|--------------|--------------|--------------|-----------------------|-----------------------|
| | | Unrestricted | Restricted | Total | | |
| 3. Employee Benefits | | | | | | |
| STRS | 3101-3102 | 0.00 | 0.00 | 0.00 | | |
| PERS | 3201-3202 | 0.00 | 0.00 | 0.00 | | |
| OASDI / Medicare / Alternative | 3301-3302 | 244,746.00 | 41,000.00 | 285,746.00 | 290,572.00 | 295,470.00 |
| Health and Welfare Benefits | 3401-3402 | 179,642.00 | 19,800.00 | 199,442.00 | 213,403.00 | 228,341.00 |
| Unemployment Insurance | 3501-3502 | 17,160.00 | 3,000.00 | 20,160.00 | 20,349.00 | 20,538.00 |
| Workers' Compensation Insurance | 3601-3602 | 35,940.00 | 6,100.00 | 42,040.00 | 42,881.00 | 43,739.00 |
| OPEB, Allocated | 3701-3702 | 0.00 | 0.00 | 0.00 | | |
| OPEB, Active Employees | 3751-3752 | 0.00 | 0.00 | 0.00 | | |
| PERS Reduction (for revenue limit funded schools) | 3801-3802 | 0.00 | 0.00 | 0.00 | | |
| Other Employee Benefits | 3901-3902 | 105,225.00 | 17,400.00 | 122,625.00 | 125,078.00 | 127,579.00 |
| Total, Employee Benefits | | 582,713.00 | 87,300.00 | 670,013.00 | 692,283.00 | 715,667.00 |
| 4. Books and Supplies | | | | | | |
| Approved Textbooks and Core Curricula Materials | 4100 | 32,000.00 | 70,000.00 | 102,000.00 | 105,000.00 | 105,000.00 |
| Books and Other Reference Materials | 4200 | 24,000.00 | 30,000.00 | 54,000.00 | 50,000.00 | 50,000.00 |
| Materials and Supplies | 4300 | 165,000.00 | 70,000.00 | 235,000.00 | 195,000.00 | 195,000.00 |
| Noncapitalized Equipment | 4400 | 30,000.00 | 0.00 | 30,000.00 | 10,000.00 | 10,000.00 |
| Food | 4700 | 0.00 | 166,000.00 | 166,000.00 | 166,000.00 | 166,000.00 |
| Total, Books and Supplies | | 251,000.00 | 336,000.00 | 587,000.00 | 526,000.00 | 526,000.00 |
| 5. Services and Other Operating Expenditures | | | | | | |
| Subagreements | 5100 | 0.00 | 0.00 | 0.00 | | |
| Travel and Conferences | 5200 | 0.00 | 0.00 | 0.00 | 3,000.00 | 3,000.00 |
| Dues and Memberships | 5300 | 7,500.00 | 0.00 | 7,500.00 | 4,300.00 | 4,400.00 |
| Insurance | 5400 | 80,629.00 | 0.00 | 80,629.00 | 83,048.00 | 85,539.00 |
| Operations and Housekeeping Services | 5500 | 110,750.00 | 0.00 | 110,750.00 | 112,465.00 | 114,190.00 |
| Rentals, Leases, Repairs, and Noncap. Improvements | 5600 | 221,235.00 | 241,189.00 | 462,424.00 | 500,500.00 | 515,784.00 |
| Professional/Consulting Services and Operating Expend. | 5800 | 775,999.00 | 1,244,893.00 | 2,020,892.00 | 1,175,927.00 | 959,407.00 |
| Communications | 5900 | 36,000.00 | 2,000.00 | 38,000.00 | 38,000.00 | 38,000.00 |
| Total, Services and Other Operating Expenditures | | 1,232,113.00 | 1,488,082.00 | 2,720,195.00 | 1,917,240.00 | 1,720,320.00 |
| 6. Capital Outlay (Obj. 6100-6170, 6200-6500 for mod. accr. basis only) | | | | | | |
| Sites and Improvements of Sites | 6100 | 0.00 | 0.00 | 0.00 | | |
| Buildings and Improvements of Buildings | 6200 | 0.00 | 0.00 | 0.00 | | |
| Books and Media for New School Libraries or Major Expansion of School Libraries | 6300 | 0.00 | 0.00 | 0.00 | | |
| Equipment | 6400 | 0.00 | 0.00 | 0.00 | | |
| Equipment Replacement | 6500 | 0.00 | 0.00 | 0.00 | | |
| Depreciation Expense (for full accrual only) | 6900 | 112,452.00 | 0.00 | 112,452.00 | 106,774.00 | 94,378.00 |
| Total, Capital Outlay | | 112,452.00 | 0.00 | 112,452.00 | 106,774.00 | 94,378.00 |
| 7. Other Outgo | | | | | | |
| Tuition to Other Schools | 7110-7143 | 0.00 | 0.00 | 0.00 | | |
| Transfers of Pass-through Revenues to Other LEAs | 7211-7213 | 0.00 | 0.00 | 0.00 | | |
| Transfers of Apportionments to Other LEAs - Spec. Ed. | 7221-7223SE | 0.00 | 0.00 | 0.00 | | |
| Transfers of Apportionments to Other LEAs - All Other | 7221-7223AO | 0.00 | 0.00 | 0.00 | | |
| All Other Transfers | 7280-7299 | 0.00 | 0.00 | 0.00 | | |
| Debt Service: | | | | | | |
| Interest | 7438 | 391.00 | 0.00 | 391.00 | | 0.00 |
| Principal | 7439 | 0.00 | 0.00 | 0.00 | | |
| Total, Other Outgo | | 391.00 | 0.00 | 391.00 | 0.00 | 0.00 |
| 8. TOTAL EXPENDITURES | | 5,378,700.00 | 2,446,591.00 | 7,825,291.00 | 7,040,622.00 | 6,918,724.00 |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8) | | (249,975.00) | (475,171.00) | (725,146.00) | 62,366.00 | 63,669.00 |

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

Charter School Name: Sacramento Valley
 (continued) Charter School
 CDS #: 57-72694-0124875
 Charter Approving Entity: Washington Unified School District
 County: Yolo
 Charter #: 1338
 Fiscal Year: 2024-25

| Description | Object Code | FY 2024-25 | | | Totals for 2025-26 | Totals for 2026-27 |
|---|-------------|--------------|--------------|--------------|-----------------------|-----------------------|
| | | Unrestricted | Restricted | Total | | |
| D. OTHER FINANCING SOURCES / USES | | | | | | |
| 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 |
| 3. 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) | | (249,975.00) | (475,171.00) | (725,146.00) | 62,366.00 | 63,669.00 |
| F. FUND BALANCE, RESERVES | | | | | | |
| 1. Beginning Fund Balance | | | | | | |
| a. As of July 1 | 9791 | 4,124,540.81 | 1,273,267.50 | 5,397,808.31 | 4,672,662.31 | 4,735,028.31 |
| b. Adjustments to Beginning Balance | 9793, 9795 | 0.00 | 0.00 | 0.00 | | |
| c. Adjusted Beginning Balance | | 4,124,540.81 | 1,273,267.50 | 5,397,808.31 | 4,672,662.31 | 4,735,028.31 |
| 2. Ending Fund Balance, June 30 (E + F.1.c.) | | 3,874,565.81 | 798,096.50 | 4,672,662.31 | 4,735,028.31 | 4,798,697.31 |
| Components of Ending Fund Balance (Optional): | | | | | | |
| Reserve for Revolving Cash (equals object 9130) | 9711 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Reserve for Stores (equals object 9320) | 9712 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Reserve for Prepaid Expenditures (equals object 9330) | 9713 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Net Investment in Capital Assets | 9796 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| General Reserve | 9730 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Legally Restricted Balance | 9740 | 0.00 | 462,760.50 | 462,760.50 | 645,000.00 | 419,000.00 |
| Designated for Economic Uncertainties | 9770 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Other Designations | 9775, 9780 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Undesignated / Unappropriated Amount | 9790 | 3,874,565.81 | 335,336.00 | 4,209,901.81 | 4,090,028.31 | 4,379,697.31 |