

**LATITUDE 37.8 HIGH SCHOOL  
MULTI-YEAR PROJECTION - ALTERNATIVE FORM**

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 2025/26		Totals for 2025/26	Totals for 2026/27	Totals for 2027/28	Totals for 2028/29
		Unrestricted	Restricted				
<b>ENROLLMENT</b>				412	419	409	400
<b>A. REVENUES</b>							
1. LCFF Sources							
State Aid - Current Year	8011	6,111,851.00	0.00	6,111,851.00	6,495,848.00	6,620,869.00	6,782,633.00
Education Protection Account State Aid - Current Year	8012	75,478.00	0.00	75,478.00	77,710.00	76,782.00	76,000.00
State Aid - Prior Years	8019	0.00	0.00	0.00	0.00	0.00	0.00
Transfers of Charter Schools in Lieu of Property Taxes	8096	0.00	0.00	0.00	0.00	0.00	0.00
Other LCFF Transfers	8091, 8097	0.00	0.00	0.00	0.00	0.00	0.00
Total, LCFF Sources		6,187,329.00	0.00	6,187,329.00	6,573,558.00	6,697,651.00	6,858,633.00
2. Federal Revenues							
Every Student Succeeds Act (Titles I - V)	8290	0.00	122,438.00	122,438.00	122,438.00	122,438.00	122,438.00
Special Education - Federal	8181, 8182	0.00	55,935.99	55,935.99	57,590.19	56,902.76	56,322.54
Child Nutrition - Federal	8220	0.00	118,306.50	118,306.50	193,197.45	188,586.53	184,436.71
Donated Food Commodities	8221	0.00	0.00	0.00	0.00	0.00	0.00
Other Federal Revenues	8110, 8260-8299	0.00	0.00	0.00	0.00	0.00	0.00
Total, Federal Revenues		0.00	296,680.48	296,680.48	373,225.64	367,927.29	363,197.24
3. Other State Revenues							
Special Education - State	StateRevSE	0.00	544,825.13	544,825.13	578,834.52	589,761.53	603,936.79
All Other State Revenues	StateRevAO	93,608.31	2,175,697.45	2,269,305.76	1,930,820.26	1,820,153.26	1,676,745.43
Total, Other State Revenues		93,608.31	2,720,522.58	2,814,130.89	2,509,654.78	2,409,914.79	2,280,682.22
4. Other Local Revenues							
All Other Local Revenues	LocalRevAO	395,000.00	75,000.00	470,000.00	400,000.00	400,000.00	400,000.00
Total, Local Revenues		395,000.00	75,000.00	470,000.00	400,000.00	400,000.00	400,000.00
5. TOTAL REVENUES							
		6,675,937.31	3,092,203.06	9,768,140.38	9,856,438.42	9,875,493.07	9,902,512.46
<b>B. EXPENDITURES</b>							
1. Certificated Salaries							
Certificated Teachers' Salaries	1100	1,530,045.56	1,312,860.00	2,842,905.56	2,825,914.45	2,815,260.58	2,846,801.59
Certificated Pupil Support Salaries	1200	0.00	429,917.80	429,917.80	440,898.80	453,620.10	466,337.77
Certificated Supervisors' and Administrators' Salaries	1300	293,226.50	391,915.50	685,142.00	702,641.97	722,915.37	675,620.89

Other Certificated Salaries	1900	0.00	0.00	0.00	0.00	0.00	0.00
Total, Certificated Salaries		1,823,272.06	2,134,693.30	3,957,965.36	3,969,455.23	3,991,796.05	3,988,760.25
<b>2. Non-certificated Salaries</b>							
Non-certificated Instructional Aides' Salaries	2100	62,378.00	182,045.92	244,423.92	250,667.02	257,899.54	265,130.00
Non-certificated Support Salaries	2200	177,438.23	98,281.89	275,720.12	282,762.59	290,921.16	235,274.23
Non-certificated Supervisors' and Administrators' Sal.	2300	160,251.00	79,958.00	240,209.00	246,344.44	253,452.24	260,558.02
Clerical and Office Salaries	2400	0.00	49,212.96	49,212.96	50,469.96	51,926.18	53,381.98
Other Non-certificated Salaries	2900	0.00	0.00	0.00	0.00	0.00	0.00
Total, Non-certificated Salaries		400,067.23	409,498.77	809,566.00	830,244.01	854,199.13	814,344.22

Description	Object Code	FY 2025/26			Totals for	Totals for	Totals for
		Unrestricted	Restricted	Total	2026/27	2027/28	2028/29
<b>3. Employee Benefits</b>							
STRS	3101-3102	320,370.81	404,601.66	724,972.47	727,077.04	731,169.16	730,613.10
PERS	3201-3202	87,310.58	109,364.36	196,674.94	202,375.53	215,180.98	202,189.47
OASDI / Medicare / Alternative	3301-3302	53,102.09	61,922.00	115,024.09	115,800.19	116,917.16	115,882.35
Health and Welfare Benefits	3401-3402	533,368.65	0.00	533,368.65	563,815.81	569,254.15	564,215.82
Unemployment Insurance	3501-3502	8,939.53	0.00	8,939.53	8,999.84	9,086.65	9,006.23
Workers' Compensation Insurance	3601-3602	28,125.00	0.00	28,125.00	28,314.77	28,587.88	28,334.86
OPEB, Allocated	3701-3702	0.00	0.00	0.00	0.00	0.00	0.00
OPEB, Active Employees	3751-3752	0.00	0.00	0.00	0.00	0.00	0.00
Other Employee Benefits	3901-3902	0.00	0.00	0.00	0.00	0.00	0.00
Total, Employee Benefits		1,031,216.65	575,888.02	1,607,104.68	1,646,383.18	1,670,195.98	1,650,241.83
<b>4. Books and Supplies</b>							
Approved Textbooks and Core Curricula Materials	4100	10,000.00	0.00	10,000.00	10,200.00	10,404.00	10,612.08
Books and Other Reference Materials	4200	15,623.80	5,000.00	20,623.80	21,036.28	21,457.00	21,886.14
Materials and Supplies	4300	94,053.86	35,946.14	130,000.00	132,600.00	135,252.00	137,957.04
Noncapitalized Equipment	4400	12,096.00	50,000.00	62,096.00	32,737.92	33,392.68	34,060.53
Food	4700	30,661.13	118,306.50	148,967.62	224,471.80	220,486.37	216,974.54
Total, Books and Supplies		162,434.78	209,252.64	371,687.42	421,045.99	420,992.05	421,490.33
<b>5. Services and Other Operating Expenditures</b>							
Subagreements for Services	5100	517,161.53	86,706.64	603,868.17	626,410.62	623,689.70	622,164.79
Travel and Conferences	5200	5,000.00	15,000.00	20,000.00	20,400.00	20,808.00	21,224.16
Dues and Memberships	5300	30,398.00	8,584.33	38,982.33	39,761.98	40,557.22	41,368.36
Insurance	5400	50,000.00	0.00	50,000.00	51,000.00	52,020.00	53,060.40
Operations and Housekeeping Services	5500	178,000.00	0.00	178,000.00	181,560.00	185,191.20	188,895.02
Rentals, Leases, Repairs, and Noncap. Improvements	5600	295,989.99	526,799.97	822,789.96	825,197.76	827,653.72	830,158.79
Transfers of Direct Costs	5700-5799	0.00	0.00	0.00	0.00	0.00	0.00
Professional/Consulting Services and Operating Expend.	5800	1,514,241.37	(220,005.91)	1,294,235.46	1,156,236.02	1,154,966.97	1,225,577.06
Communications	5900	10,922.00	0.00	10,922.00	11,140.44	11,363.25	11,590.51
Total, Services and Other Operating Expenditures		2,601,712.89	417,085.03	3,018,797.92	2,911,706.83	2,916,250.05	2,994,039.09
<b>6. Capital Outlay (Objects 6100-6170, 6200-6500 for mod. accrual ba</b>							
Land and Improvements of Land	6100-6170	0.00	0.00	0.00	0.00	0.00	0.00

Buildings and Improvements of Buildings	6200	0.00	0.00	0.00	0.00	0.00	0.00
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	0.00	0.00	0.00	0.00	0.00	0.00
Equipment	6400	0.00	0.00	0.00	0.00	0.00	0.00
Equipment Replacement	6500	0.00	0.00	0.00	0.00	0.00	0.00
Depreciation Expense (for full accrual only)	6900	1,620.00	0.00	1,620.00	1,652.40	1,652.40	1,652.40
Total, Capital Outlay		1,620.00	0.00	1,620.00	1,652.40	1,652.40	1,652.40
<b>7. Other Outgo</b>							
Tuition to Other Schools	7110-7143	0.00	0.00	0.00	0.00	0.00	0.00
Transfers of Pass-through Revenues to Other LEAs	7211-7213	0.00	0.00	0.00	0.00	0.00	0.00
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE	0.00	0.00	0.00	0.00	0.00	0.00
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	0.00	0.00	0.00	0.00	0.00	0.00
All Other Transfers	7281-7299	0.00	0.00	0.00	0.00	0.00	0.00
Transfers of Indirect Costs	7300-7399	0.00	0.00	0.00	0.00	0.00	0.00
Debt Service:							
Interest	7438	0.00	0.00	0.00	0.00	0.00	0.00
Principal	7439	0.00	0.00	0.00	0.00	0.00	0.00
Total, Other Outgo		0.00	0.00	0.00	0.00	0.00	0.00
<b>8. TOTAL EXPENDITURES</b>		6,020,323.61	3,746,417.76	9,766,741.37	9,780,487.64	9,855,085.66	9,870,528.13
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b>		655,613.70	(654,214.70)	1,399.00	75,950.77	20,407.42	31,984.33

Description	Object Code	FY 2025/26			Totals for 2026/27	Totals for 2027/28	Totals for 2028/29
		Unrestricted	Restricted	Total			
<b>D. OTHER FINANCING SOURCES / USES</b>							
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	(654,214.70)	654,214.70	0.00			
4. TOTAL OTHER FINANCING SOURCES / USES		(654,214.70)	654,214.70	0.00	0.00	0.00	0.00
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>		1,309,828.40	(1,308,429.40)	1,399.00	75,950.77	20,407.42	31,984.33
<b>F. FUND BALANCE, RESERVES</b>							
1. Beginning Fund Balance							
a. As of July 1	9791	1,637,598.00	607,196.00	2,244,794.00	2,246,193.00	2,322,143.78	2,342,551.19
b. Adjustments to Beginning Balance	9793, 9795	0.00	0.00	0.00	0.00	0.00	0.00
c. Adjusted Beginning Balance		1,637,598.00	607,196.00	2,244,794.00	2,246,193.00	2,322,143.78	2,342,551.19
2. Ending Fund Balance, June 30 (E + F.1.c.)		2,947,426.40	(701,233.40)	2,246,193.00	2,322,143.78	2,342,551.19	2,374,535.53

LATITUDE 37.8 HIGH SCHOOL		2025/26 PROJECTED CASH FLOW														Budget	
2025/26	Object	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June	Sub-total	Accruals		Total
Actuals through Month of:	N/A																
<b>A Beginning Cash</b>	<b>9110</b>	<b>1,430,078</b>	<b>2,220,405</b>	<b>2,235,496</b>	<b>2,005,822</b>	<b>2,484,411</b>	<b>2,485,463</b>	<b>3,142,200</b>	<b>3,545,833</b>	<b>3,615,224</b>	<b>3,514,585</b>	<b>3,627,849</b>	<b>2,915,120</b>	<b>1,430,078</b>			
<b>B Receipts</b>																	
<b>LCFF Sources</b>																	
State Aid - Current Year	8011	0	373,277	373,539	639,531	639,281	598,498	598,498	614,814	568,603	568,603	568,603	568,603	6,111,851	(0)	6,111,851	6,111,851
Protection Account State Aid - Current Year	8012	0	0	0	25,099	0	0	25,099	0	0	25,280	0	0	75,478	0	75,478	75,478
Charter Schools in Lieu of Property Taxes	8096	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	-
<b>Federal Revenue</b>																	
Every Student Succeeds Act (Titles I - V)	8290 - 8296	0	0	0	34,537	19,132	0	52,043	0	40	10,078	331	801	116,962	5,476	122,438	122,438
Special Education - Federal	8181	0	0	0	15,778	8,741	0	23,776	0	18	4,604	151	366	53,434	2,502	55,936	55,936
Child Nutrition - Federal	8220	0	0	0	9,859	9,859	9,859	9,859	9,859	9,859	9,859	9,859	9,859	88,730	29,577	118,306	118,306
<b>Other State Revenue</b>																	
Special Education - State	8590, 8781	0	33,275	33,298	57,009	56,987	53,352	53,352	54,806	50,687	50,687	50,687	50,687	544,825	0	544,825	544,825
SB 740	8590	0	0	0	0	0	0	0	0	0	131,700	0	395,100	526,800	0	526,800	526,800
Prop 28	8590	0	3,241	3,243	5,552	5,550	5,196	5,196	5,337	4,936	4,936	4,936	4,936	53,059	0	53,059	53,059
Lottery + Mandated Block	8560	0	0	0	42,022	0	0	40,234	0	0	42,299	0	0	124,554	0	124,554	124,554
CCSPP	8590	0	0	0	64,125	0	154,375	0	14,250	0	0	2,375	0	235,125	2,375	237,500	237,500
CTE Incentive Grant (CTEIG)	8590	0	0	0	65,295	0	157,191	0	14,510	0	0	2,418	0	239,414	2,418	241,832	241,832
Strong Workforce Program	8590	0	0	0	106,110	0	255,450	0	23,580	0	0	3,930	0	389,070	3,930	393,000	393,000
Specialized Secondary Programs	8590	0	0	0	0	0	0	0	0	0	0	0	0	0	100,000	100,000	100,000
Golden State Pathways Program	8590	0	0	0	29,880	0	71,934	0	6,640	0	0	1,107	0	109,560	1,107	110,667	110,667
Middle College and Early College Grant	8590	0	0	0	0	0	0	0	0	0	0	0	0	0	100,000	100,000	100,000
California Serves Grant	8590	0	0	0	0	0	0	0	0	0	0	0	0	250,000	250,000	250,000	
<b>Other Local Revenue</b>																	
Grants & Foundations	8600	235,000	0	0	0	0	0	235,000	0	0	0	0	0	470,000	0	470,000	470,000
<b>Total Receipts</b>		<b>235,000</b>	<b>409,793</b>	<b>410,080</b>	<b>1,094,798</b>	<b>739,550</b>	<b>1,305,853</b>	<b>1,043,056</b>	<b>743,796</b>	<b>634,143</b>	<b>848,045</b>	<b>644,397</b>	<b>1,030,352</b>	<b>9,138,862</b>	<b>497,384</b>	<b>9,636,247</b>	<b>9,636,247</b>
<b>C Disbursements</b>																	
Total, Certificated Salaries	1000-1999	39,580	329,830	329,830	329,830	329,830	329,830	329,830	329,830	329,830	329,830	329,830	329,830	3,667,715	290,251	3,957,965	3,957,965
Total, Non-certificated Salaries	2000-2999	40,478	67,464	67,464	67,464	67,464	67,464	67,464	67,464	67,464	67,464	67,464	67,464	782,580	26,986	809,566	809,566
Total, Employee Benefits	3000-3999	48,213	96,426	96,426	144,639	144,639	144,639	144,639	144,639	144,639	144,639	144,639	144,639	1,542,820	64,284	1,607,105	1,607,105
Total, Books and Supplies	4000-4999	33,452	55,753	44,602	22,301	22,301	11,151	37,169	18,584	18,584	18,584	37,169	44,602	364,254	7,434	371,687	371,687
Services and Other Operating Expenditures	5000-5999	120,752	120,752	120,752	181,128	181,128	120,752	120,752	120,752	181,128	181,128	784,887	483,008	2,716,918	301,880	3,018,798	3,018,798
Total, Capital Outlay	6000-6599	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	-
<b>Total Disbursements</b>		<b>282,475</b>	<b>670,226</b>	<b>659,075</b>	<b>745,363</b>	<b>745,363</b>	<b>673,836</b>	<b>699,854</b>	<b>681,270</b>	<b>741,646</b>	<b>741,646</b>	<b>1,363,990</b>	<b>1,069,544</b>	<b>9,074,287</b>	<b>690,834</b>	<b>9,765,121</b>	<b>9,765,121</b>
<b>D Prior Year Transactions</b>	PV Amount																
Accounts Receivable-9200	1,785,556	982,056	410,678	35,711	142,844	17,856	35,711	71,422	17,856	17,856	17,856	17,856	17,856	1,785,556	0	1,785,556	
Prepaid Expense-9330	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Accounts Payable-9500	269,920	137,659	124,163	5,398	2,699	0	0	0	0	0	0	0	0	269,920	0	269,920	
Current Loans-9640	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Deferred Revenue-9650	418,709	6,595	10,991	10,991	10,991	10,991	10,991	10,991	10,991	10,991	10,991	10,991	15,388	131,893	(286,816)	(154,923)	131,893
<b>Total Pr. Yr. Transactions</b>	<b>1,096,927</b>	<b>837,802</b>	<b>275,524</b>	<b>19,322</b>	<b>129,154</b>	<b>6,864</b>	<b>24,720</b>	<b>60,431</b>	<b>6,864</b>	<b>6,864</b>	<b>6,864</b>	<b>6,864</b>	<b>2,468</b>	<b>1,383,743</b>	<b>286,816</b>	<b>1,670,559</b>	
<b>E Net Increase/Decrease (B-C+D)</b>		790,327	15,091	(229,673)	478,589	1,052	656,737	403,633	69,390	(100,638)	113,263	(712,729)	(36,724)	1,448,318	93,366	1,541,684	
<b>F Ending Cash (A+E)</b>		<b>2,220,405</b>	<b>2,235,496</b>	<b>2,005,822</b>	<b>2,484,411</b>	<b>2,485,463</b>	<b>3,142,200</b>	<b>3,545,833</b>	<b>3,615,224</b>	<b>3,514,585</b>	<b>3,627,849</b>	<b>2,915,120</b>	<b>2,878,396</b>	<b>2,878,396</b>			
<b>G Ending Cash plus Accruals</b>																<b>2,684,946</b>	

LATITUDE 37.8 HIGH SCHOOL		2026/27 PROJECTED CASH FLOW															Budget	
2026/27	Object	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June	Sub-total	Accruals	Total		
Actuals through Month of:		N/A																
<b>A</b>	<b>Beginning Cash</b>	2,878,396	2,707,501	2,249,104	2,003,160	2,421,964	2,456,644	3,130,419	3,488,317	3,587,756	3,516,148	3,659,325	2,994,580	2,878,396				
<b>B</b>	<b>Receipts</b>																	
	<b>LCCF Sources</b>																	
	State Aid - Current Year	8011	0	396,730	397,008	679,712	679,446	636,100	636,100	653,441	604,328	604,328	604,328	604,328	6,495,848	0	6,495,848	6,495,848
	tion Account State Aid - Current Year	8012	0	0	0	25,841	0	0	25,841	0	0	26,027	0	0	77,710	0	77,710	77,710
	ter Schools in Lieu of Property Taxes	8096	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	-
	<b>Federal Revenue</b>	8100-8299																
	ry Student Succeeds Act (Titles I - V)	8290 - 8296	0	0	0	34,537	19,132	0	52,043	0	40	10,078	331	801	116,962	5,476	122,438	122,438
	Special Education - Federal	8181	0	0	0	16,245	8,999	0	24,479	0	19	4,740	155	377	55,015	2,576	57,590	57,590
	Child Nutrition - Federal	8220	0	0	0	16,100	16,100	16,100	16,100	16,100	16,100	16,100	16,100	16,100	144,898	48,299	193,197	193,197
	<b>Other State Revenue</b>	8300-8599																
	Special Education - State	8590, 8781	0	35,352	35,377	60,568	60,544	56,682	56,682	58,227	53,851	53,851	53,851	53,851	578,835	0	578,835	578,835
	SB 740	8590	0	0	0	0	0	0	0	0	131,700	0	395,100	526,800	0	526,800	526,800	
	Prop 28	8590	0	3,241	3,243	5,552	5,550	5,196	5,196	5,337	4,936	4,936	4,936	4,936	53,059	0	53,059	53,059
	Lottery + Mandated Block	8560	0	0	0	42,022	0	0	40,234	0	0	42,299	0	0	124,554	0	124,554	124,554
	CCSPP	8590	0	0	0	64,125	0	154,375	0	14,250	0	0	2,375	0	235,125	2,375	237,500	237,500
	CTE Incentive Grant (CTEIG)	8590	0	0	0	65,295	0	157,191	0	14,510	0	0	2,418	0	239,414	2,418	241,832	241,832
	Strong Workforce Program	8590	0	0	0	106,110	0	255,450	0	23,580	0	0	3,930	0	389,070	3,930	393,000	393,000
	Specialized Secondary Programs	8590	0	0	0	0	0	0	0	0	0	0	0	0	100,000	100,000	100,000	
	Golden State Pathways Program	8590	0	0	0	29,880	0	71,934	0	6,640	0	0	1,107	0	109,560	1,107	110,667	110,667
	iddle College and Early College Grant	8590	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	-
	California Serves Grant	8590	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	-
	<b>Other Local Revenue</b>	8600-8799																
	Grants & Foundations	8600	200,000	0	0	0	0	0	200,000	0	0	0	0	0	400,000	0	400,000	400,000
	<b>Total Receipts</b>		200,000	435,322	435,627	1,145,987	789,772	1,353,027	1,056,675	792,086	679,273	894,058	689,530	1,075,492	9,546,849	166,181	9,713,030	9,713,030
<b>C</b>	<b>Disbursements</b>																	
	Total, Certificated Salaries	1000-1999	39,695	330,788	330,788	330,788	330,788	330,788	330,788	330,788	330,788	330,788	330,788	330,788	3,678,362	291,093	3,969,455	3,969,455
	Total, Non-certificated Salaries	2000-2999	41,512	69,187	69,187	69,187	69,187	69,187	69,187	69,187	69,187	69,187	69,187	69,187	802,569	27,675	830,244	830,244
	Total, Employee Benefits	3000-3999	49,391	98,783	98,783	148,174	148,174	148,174	148,174	148,174	148,174	148,174	148,174	148,174	1,580,528	65,855	1,646,383	1,646,383
	Total, Books and Supplies	4000-4999	37,894	63,157	50,526	25,263	25,263	12,631	42,105	21,052	21,052	21,052	42,105	50,526	412,625	8,421	421,046	421,046
	ces and Other Operating Expenditures	5000-5999	116,468	116,468	116,468	174,702	174,702	116,468	116,468	116,468	174,702	174,702	757,044	465,873	2,620,536	291,171	2,911,707	2,911,707
	Total, Capital Outlay	6000-6599	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	-
	<b>Total Disbursements</b>		284,961	678,383	665,752	748,115	748,115	677,249	706,722	685,670	743,904	743,904	1,347,298	1,064,548	9,094,620	684,215	9,778,835	9,778,835
<b>D</b>	<b>Prior Year Transactions</b>	PY Amount																
	Accounts Receivable-9200	497,384	273,561	114,398	9,948	39,791	4,974	9,948	19,895	4,974	4,974	4,974	4,974	4,974	497,384	(0)	497,384	
	Prepaid Expense-9330	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Accounts Payable-9500	690,834	352,325	317,784	13,817	6,908	0	0	0	0	0	0	0	0	690,834	0	690,834	
	Current Loans-9640	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Deferred Revenue-9650	286,816	7,170	11,951	11,951	11,951	11,951	11,951	11,951	11,951	11,951	11,951	11,951	16,731	143,408	(143,408)	(0)	143,408
	<b>Total Pr. Yr. Transactions</b>	(480,266)	(85,934)	(215,336)	(15,820)	20,932	(6,977)	(2,003)	7,945	(6,977)	(6,977)	(6,977)	(6,977)	(11,757)	(336,858)	143,408	(193,450)	
<b>E</b>	<b>Net Increase/Decrease (B-C+D)</b>		(170,895)	(458,397)	(245,944)	418,804	34,680	673,775	357,898	99,439	(71,608)	143,177	(664,744)	(813)	115,371	(374,626)	(259,255)	
<b>F</b>	<b>Ending Cash (A+E)</b>		2,707,501	2,249,104	2,003,160	2,421,964	2,456,644	3,130,419	3,488,317	3,587,756	3,516,148	3,659,325	2,994,580	2,993,767	2,993,767			
<b>G</b>	<b>Ending Cash plus Accruals</b>															2,475,733		

LATITUDE 37.8 HIGH SCHOOL		2027/28 PROJECTED CASH FLOW															Budget	
2027/28	Object	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June	Sub-total	Accruals	Total		
Actuals through Month of:		N/A																
<b>A</b>	<b>Beginning Cash</b>	2,993,767	2,641,774	2,113,087	1,863,498	2,233,060	2,271,886	2,873,851	3,224,650	3,321,248	3,252,320	3,397,810	2,733,732	2,993,767				
<b>B</b>	<b>Receipts</b>																	
	<b>LCCFF Sources</b>																	
	State Aid - Current Year	8011	0	404,365	404,649	692,794	692,523	648,343	648,343	666,018	615,959	615,959	615,959	615,959	6,620,869	0	6,620,869	6,620,869
	tion Account State Aid - Current Year	8012	0	0	0	25,533	0	0	25,533	0	0	25,717	0	0	76,782	0	76,782	76,782
	ter Schools in Lieu of Property Taxes	8096	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	-
	<b>Federal Revenue</b>	8100-8299																
	ry Student Succeeds Act (Titles I - V)	8290 - 8296	0	0	0	34,537	19,132	0	52,043	0	40	10,078	331	801	116,962	5,476	122,438	122,438
	Special Education - Federal	8181	0	0	0	16,051	8,892	0	24,187	0	19	4,684	154	372	54,358	2,545	56,903	56,903
	Child Nutrition - Federal	8220	0	0	0	15,716	15,716	15,716	15,716	15,716	15,716	15,716	15,716	15,716	141,440	47,147	188,587	188,587
	<b>Other State Revenue</b>	8300-8599																
	Special Education - State	8590, 8781	0	36,019	36,045	61,711	61,687	57,752	57,752	59,326	54,867	54,867	54,867	54,867	589,762	0	589,762	589,762
	SB 740	8590	0	0	0	0	0	0	0	0	131,700	0	395,100	526,800	0	526,800	526,800	
	Prop 28	8590	0	3,241	3,243	5,552	5,550	5,196	5,196	5,337	4,936	4,936	4,936	4,936	53,059	0	53,059	53,059
	Lottery + Mandated Block	8560	0	0	0	42,022	0	0	40,234	0	0	42,299	0	0	124,554	0	124,554	124,554
	CCSPP	8590	0	0	0	64,125	0	154,375	0	14,250	0	0	2,375	0	235,125	2,375	237,500	237,500
	CTE Incentive Grant (CTEIG)	8590	0	0	0	65,295	0	157,191	0	14,510	0	0	2,418	0	239,414	2,418	241,832	241,832
	Strong Workforce Program	8590	0	0	0	106,110	0	255,450	0	23,580	0	0	3,930	0	389,070	3,930	393,000	393,000
	Specialized Secondary Programs	8590	0	0	0	0	0	0	0	0	0	0	0	0	100,000	100,000	100,000	
	Golden State Pathways Program	8590	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	iddle College and Early College Grant	8590	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	California Serves Grant	8590	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	<b>Other Local Revenue</b>	8600-8799																
	Grants & Foundations	8600	200,000	0	0	0	0	0	200,000	0	0	0	0	0	400,000	0	400,000	400,000
	<b>Total Receipts</b>		200,000	443,625	443,936	1,129,445	803,500	1,294,022	1,069,003	798,737	691,536	905,954	700,685	1,087,751	9,568,194	163,891	9,732,085	9,732,085
<b>C</b>	<b>Disbursements</b>																	
	Total, Certificated Salaries	1000-1999	39,918	332,650	332,650	332,650	332,650	332,650	332,650	332,650	332,650	332,650	332,650	332,650	3,699,064	292,732	3,991,796	3,991,796
	Total, Non-certificated Salaries	2000-2999	42,710	71,183	71,183	71,183	71,183	71,183	71,183	71,183	71,183	71,183	71,183	71,183	825,726	28,473	854,199	854,199
	Total, Employee Benefits	3000-3999	50,106	100,212	100,212	150,318	150,318	150,318	150,318	150,318	150,318	150,318	150,318	150,318	1,603,388	66,808	1,670,196	1,670,196
	Total, Books and Supplies	4000-4999	37,889	63,149	50,519	25,260	25,260	12,630	42,099	21,050	21,050	21,050	42,099	50,519	412,572	8,420	420,992	420,992
	ces and Other Operating Expenditures	5000-5999	116,650	116,650	116,650	174,975	174,975	116,650	116,650	116,650	174,975	174,975	758,225	466,600	2,624,625	291,625	2,916,250	2,916,250
	Total, Capital Outlay	6000-6599	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	-
	<b>Total Disbursements</b>		287,273	683,843	671,214	754,385	754,385	683,430	712,900	691,850	750,175	750,175	1,354,475	1,071,270	9,165,376	688,058	9,853,433	9,853,433
<b>D</b>	<b>Prior Year Transactions</b>	PY Amount																
	Accounts Receivable-9200	166,181	91,400	38,222	3,324	13,294	1,662	3,324	6,647	1,662	1,662	1,662	1,662	1,662	166,181	0	166,181	
	Prepaid Expense-9330	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Accounts Payable-9500	684,215	348,950	314,739	13,684	6,842	0	0	0	0	0	0	0	0	684,215	0	684,215	
	Current Loans-9640	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Deferred Revenue-9650	143,408	7,170	11,951	11,951	11,951	11,951	11,951	11,951	11,951	11,951	11,951	11,951	16,731	143,408	(0)	143,408	143,408
	<b>Total Pr. Yr. Transactions</b>	(661,442)	(264,721)	(288,468)	(22,311)	(5,498)	(10,289)	(8,627)	(5,303)	(10,289)	(10,289)	(10,289)	(10,289)	(15,069)	(661,442)	0	(661,442)	
<b>E</b>	<b>Net Increase/Decrease (B-C+D)</b>		(351,994)	(528,687)	(249,589)	369,562	38,826	601,965	350,800	96,598	(68,928)	145,490	(664,078)	1,412	(258,624)	(524,167)	(782,791)	
<b>F</b>	<b>Ending Cash (A+E)</b>		2,641,774	2,113,087	1,863,498	2,233,060	2,271,886	2,873,851	3,224,650	3,321,248	3,252,320	3,397,810	2,733,732	2,735,144	2,735,144			
<b>G</b>	<b>Ending Cash plus Accruals</b>																2,210,977	

LATITUDE 37.8 HIGH SCHOOL		2028/29 PROJECTED CASH FLOW															Budget	
2028/29	Object	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June	Sub-total	Accruals	Total		
Actuals through Month of:		N/A																
<b>A</b>	<b>Beginning Cash</b>	2,735,144	2,386,566	1,879,867	1,654,459	2,054,063	2,123,456	2,756,452	3,137,695	3,265,807	3,225,507	3,399,315	2,748,280	2,735,144				
<b>B</b>	<b>Receipts</b>																	
	<b>LCCF Sources</b>																	
	State Aid - Current Year	8011	0	414,245	414,535	709,721	709,443	664,184	664,184	682,290	631,008	631,008	631,008	631,008	6,782,633	0	6,782,633	6,782,633
	tion Account State Aid - Current Year	8012	0	0	0	25,273	0	0	25,273	0	0	25,455	0	0	76,000	0	76,000	76,000
	ter Schools in Lieu of Property Taxes	8096	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	-
	<b>Federal Revenue</b>	8100-8299																
	ry Student Succeeds Act (Titles I - V)	8290 - 8296	0	0	0	34,537	19,132	0	52,043	0	40	10,078	331	801	116,962	5,476	122,438	122,438
	Special Education - Federal	8181	0	0	0	15,887	8,801	0	23,940	0	18	4,636	152	368	53,804	2,519	56,323	56,323
	Child Nutrition - Federal	8220	0	0	0	15,370	15,370	15,370	15,370	15,370	15,370	15,370	15,370	15,370	138,328	46,109	184,437	184,437
	<b>Other State Revenue</b>	8300-8599																
	Special Education - State	8590, 8781	0	36,885	36,911	63,195	63,170	59,140	59,140	60,752	56,186	56,186	56,186	56,186	603,937	0	603,937	603,937
	SB 740	8590	0	0	0	0	0	0	0	0	131,700	0	395,100	526,800	0	526,800	526,800	
	Prop 28	8590	0	3,241	3,243	5,552	5,550	5,196	5,196	5,337	4,936	4,936	4,936	4,936	53,059	0	53,059	53,059
	Lottery + Mandated Block	8560	0	0	0	42,022	0	0	40,234	0	0	42,299	0	0	124,554	0	124,554	124,554
	CCSPP	8590	0	0	0	64,125	0	154,375	0	14,250	0	0	2,375	0	235,125	2,375	237,500	237,500
	CTE Incentive Grant (CTEIG)	8590	0	0	0	65,295	0	157,191	0	14,510	0	0	2,418	0	239,414	2,418	241,832	241,832
	Strong Workforce Program	8590	0	0	0	106,110	0	255,450	0	23,580	0	0	3,930	0	389,070	3,930	393,000	393,000
	Specialized Secondary Programs	8590	0	0	0	0	0	0	0	0	0	0	0	0	100,000	100,000	100,000	100,000
	Golden State Pathways Program	8590	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	-
	iddle College and Early College Grant	8590	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	-
	California Serves Grant	8590	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	-
	<b>Other Local Revenue</b>	8600-8799																
	Grants & Foundations	8600	200,000	0	0	0	0	0	200,000	0	0	0	0	0	400,000	0	400,000	400,000
	<b>Total Receipts</b>		200,000	454,370	454,689	1,147,086	821,466	1,310,905	1,085,379	816,089	707,558	921,667	716,706	1,103,769	9,739,685	162,827	9,902,512	9,902,512
<b>C</b>	<b>Disbursements</b>																	
	Total, Certificated Salaries	1000-1999	39,888	332,397	332,397	332,397	332,397	332,397	332,397	332,397	332,397	332,397	332,397	332,397	3,696,251	292,509	3,988,760	3,988,760
	Total, Non-certificated Salaries	2000-2999	40,717	67,862	67,862	67,862	67,862	67,862	67,862	67,862	67,862	67,862	67,862	67,862	787,199	27,145	814,344	814,344
	Total, Employee Benefits	3000-3999	49,507	99,015	99,015	148,522	148,522	148,522	148,522	148,522	148,522	148,522	148,522	148,522	1,584,232	66,010	1,650,242	1,650,242
	Total, Books and Supplies	4000-4999	37,934	63,224	50,579	25,289	25,289	12,645	42,149	21,075	21,075	21,075	42,149	50,579	413,061	8,430	421,490	421,490
	ces and Other Operating Expenditures	5000-5999	119,762	119,762	119,762	179,642	179,642	119,762	119,762	179,642	179,642	179,642	778,450	479,046	2,694,635	299,404	2,994,039	2,994,039
	Total, Capital Outlay	6000-6599	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	-
	<b>Total Disbursements</b>		287,808	682,258	669,614	753,712	753,712	681,187	710,691	689,617	749,497	749,497	1,369,380	1,078,406	9,175,378	693,497	9,868,876	9,868,876
<b>D</b>	<b>Prior Year Transactions</b>	PY Amount																
	Accounts Receivable-9200	163,891	90,140	37,695	3,278	13,111	1,639	3,278	6,556	1,639	1,639	1,639	1,639	1,639	163,891	0	163,891	
	Prepaid Expense-9330	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Accounts Payable-9500	688,058	350,909	316,507	13,761	6,881	0	0	0	0	0	0	0	0	688,058	0	688,058	
	Current Loans-9640	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Deferred Revenue-9650	0	0	0	0	0	0	0	0	0	0	0	0	0	(0)	(0)	0	-
	<b>Total Pr. Yr. Transactions</b>	(524,167)	(260,770)	(278,812)	(10,483)	6,231	1,639	3,278	6,556	1,639	1,639	1,639	1,639	1,639	(524,167)	0	(524,167)	
<b>E</b>	<b>Net Increase/Decrease (B-C+D)</b>		(348,577)	(506,700)	(225,408)	399,604	69,393	632,996	381,244	128,112	(40,300)	173,808	(651,035)	27,003	40,139	(530,670)	(490,531)	
<b>F</b>	<b>Ending Cash (A+E)</b>		2,386,566	1,879,867	1,654,459	2,054,063	2,123,456	2,756,452	3,137,695	3,265,807	3,225,507	3,399,315	2,748,280	2,775,283	2,775,283			
<b>G</b>	<b>Ending Cash plus Accruals</b>															2,244,613		

## Instructions Tab

### LCFF Calculator Navigation v.26.1c 5/21/2025

#### Structure:

- 1 The LCFF Calculator structure has been built to maintain a standard eight-year structure that includes two historical years, one current year and five projection years.
- 2 The Data Entry tab was designed to cluster data entry sections by projection type (charter school or school district). Charter school data entry sections are intentionally placed at the top of the page due to the limited amount of data required to complete a projection.
- 3 The workbook contains conditional formatting to guide users through data entry. Once a projection type is identified and all basic questions are answered, only the highlighted sections require data entry; all remaining sections not applicable to the projection will remain grayed out. **No data should be entered in sections that are not highlighted.**

Projection Type Not Identified	Charter School Projection	School District Projection
	Data Entry Sections	Data Entry Sections

- 4 A separate calculation must be prepared for each LEA, either district or charter school.

**Data entry cells:** prepopulated with the most current certified data; all data entry cells are unlocked for user edit. Prepopulated data cannot be restored after user override.

#### Tab Navigation Key:

**Information tabs:** provide important projection information and should be reviewed with each update.

**Data Entry tab:** single data entry tab for ALL LCFF calculations. Sections to be completed are identified through highlighting upon entry of CDS code and responses to required questions.

**Primary calculation results tabs:** provide calculations and results summaries only. **No data is entered on these tabs.**

**Secondary support calculation tabs:** provide details of supporting calculations for components that do not apply to all LEA calculations. **No data is entered on these tabs.**

**User editable tabs:** preformatted graphs and blank worksheet tabs.

#### Instructions:

- 1 **Review Caveats:** Important details that may affect LEA calculations are noted in this tab. **This tab should be reviewed with each update.**

## Instructions Tab

### 2 **Data Entry tab:** Data for all calculation types is entered into the Data Entry tab.

- Start a calculation by entering the five-digit code for a school district calculation or seven-digit school code for a charter school calculation. Once the LEA code is entered, the LEA type (district or charter) will be identified and the applicable data entry sections will be highlighted for completion.
- New charter schools that do not yet have a CDS code should select "Yes" from the drop-down list following the question below the CDS code box.

**Section (1) Universal Assumptions:** Prepopulated assumptions are based on the most current data released by the Department of Finance and the California Department of Education. [COLA and EPA assumptions should be reviewed and updated to match percentage updates published after the version release.](#)

**Section (2) Charter School Data Elements Required to Calculate the LCFF:** Enter charter school data elements in this section of the Data Entry tab ONLY; do not enter data in sections that are grayed out.

**Section (3) School District Data Elements Required to Calculate the LCFF:** Enter school district data elements in this section of the Data Entry tab ONLY; do not enter data in sections that are grayed out.

- **In Lieu of Taxes:** School districts that are the sponsoring LEA for a charter school or are otherwise required to transfer property taxes to a charter school should answer "YES" to the applicable question in this section, then complete section (5) School District In-Lieu of Property Tax Calculation for Charter Schools.
- **Necessary Small Schools:** School districts that have necessary small schools should answer "YES" to the applicable question in this section, then complete section (4) Necessary Small Schools ADA.
- **TK Add-on Funding:** ADA for TK students must be entered in this section for the add-on to calculate. TK ADA should also be included in the ADA section to properly calculate the Base, Supplemental and Concentration grants.
- **Charter Shift ADA:** Prior year ADA used in the determination of school district funding calculations is based on the greater of current year, prior year and, beginning with 2022-23 fiscal year, three-prior year average. The prior year ADA must be adjusted by the net ADA of students who "shifted" between district schools and district sponsored charter schools. Sponsoring school districts should enter the total prior year ADA by grade span of those students who attended district sponsored charter schools in the prior year and returned to attend district schools in the current year in the first section. Total prior year ADA by grade span for students who attended district schools in the prior year, then left to attend a district sponsored charter school should be entered in the second section.

**Section (4) Necessary Small Schools ADA:** School districts that have necessary small schools must complete section (4) on the Data Entry tab. **Prior year data must be entered for each year including historical years, even when the school is funded under LCFF.** If "Enter SCHL LCFF ADA" or "Enter SCHL FTE" is in any of the cells in the NSS ADA/FTE section, school districts should enter in the ADA/FTE for the school, so the calculator can accurately project funding.

- **NSS Supporting Calculations:** details related to NSS funding determination are located in the NSS Calculation tabs.

**Section (5) In-Lieu of Property Tax Calculation for Charter Schools:** School districts required to transfer in-lieu taxes to charter schools should select "Yes" from the drop-down list in section (3), then complete either section (a) or (b).

- **Section (a):** To be completed only by districts that use an alternative rate for in-lieu tax transfers or calculates the in-lieu transfers outside of this tool. Carefully review and follow the instructions located in the In-lieu tax section.
- **Section (b):** To be completed by districts that follow the traditional allocation of funding for in-lieu tax transfers. The tool has been designed to support basic aid district calculations, which require charter school ADA to be entered by grade span. Non basic aid districts can enter the total charter school ADA for each school in any single grade span, it is not necessary to enter ADA by grade span or separately for each charter school. Consolidating all charter school ADA into a single section will calculate a similar result.
- **In-Lieu of Property Taxes Results:** The supporting calculations and in-lieu of property tax transfer amounts for each charter school are located in the District In-Lieu Taxes tab.

### 3 **Review LCFF Calculation and EPA Results:** Detailed calculations and results can be viewed on the Calculator, EPA and Summary tabs. No data entry is required on these tabs.

### 4 **Supporting Calculations:** details related to NSS funding determination and in-lieu tax transfer amounts for each charter school are located in the NSS Calculation and District In-Lieu Taxes tabs.

#### Resources:

- FCMAT LCFF help desk and calculator updates: [www.fcmat.org/lcff](http://www.fcmat.org/lcff)
- CDE PASE exhibits: [www.cde.ca.gov/fg/aa/pa/exhibitguides.asp](http://www.cde.ca.gov/fg/aa/pa/exhibitguides.asp)
- CDE Exhibit Guide: [www.cde.ca.gov/fg/aa/pa/exhibitguides.asp](http://www.cde.ca.gov/fg/aa/pa/exhibitguides.asp)
- CDE Funding Rates and Information: [www.cde.ca.gov/fg/aa/pa/lcffcola.asp](http://www.cde.ca.gov/fg/aa/pa/lcffcola.asp)

Instructions Tab

LCFF CALCULATOR		
<input type="text" value="138289"/>	5 digit District code or 7 digit School code (from the CDS code)	LEA: <input type="text" value="Latitude 37.8 High"/>
<input type="text" value="NO"/>	Is this calculation for a new charter school? (select from drop down list)	Projection Title: <input type="text"/>
<input type="text" value="Charter"/>	Projection Type	Created by: <input type="text"/>
<input type="text" value="5.28.25"/>	Projection Date	Email: <input type="text"/>
		Phone: <input type="text"/>

	PY3	PY2	PY1	CY	CY1	CY2	CY3	CY4
Latitude 37.8 High (138289)	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
<b>( 1 ) UNIVERSAL ASSUMPTIONS</b>								
Supplemental Grant %	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%
Concentration Grant (>55% population)	65.00%	65.00%	65.00%	65.00%	65.00%	65.00%	65.00%	65.00%
Statutory COLA & Augmentation/Suspension <i>(prefilled as calculated by the Department of Finance, DOF)</i>	13.26%	8.22%	1.07%	2.30%	3.02%	3.42%	3.31%	3.24%
Statutory COLA	6.56%	8.22%	1.07%	2.30%	3.02%	3.42%	3.31%	3.24%
Augmentation/(COLA Suspension)	6.70%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Base Grant Proration Factor (deficit)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Transitional Kindergarten Add-on <i>(2022-23 forward)</i>	\$ 2,813	\$ 3,044	\$ 3,077	\$ 3,148	\$ 3,243	\$ 3,354	\$ 3,465	\$ 3,577
EPA Entitlement as % of statewide adjusted Revenue Limit (P-2)	12.74780911%	21.98880689%	28.19204594%	28.19204594%	28.19204594%	28.19204594%	28.19204594%	28.19204594%
EPA Entitlement as % of statewide adjusted Revenue Limit (Annual)	12.84814107%	22.03836064%	28.19204594%					
Local EPA Accrual	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**( 2 ) CHARTER SCHOOL DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF**

<b>NEW CHARTER SCHOOLS</b>	New Charter School Name: <input type="text"/>
	Year that charter starts operation (select from drop down list): <input type="text" value="2022-23"/>

<b>( a ) TRANSFER OF IN-LIEU PROPERTY TAX</b>		<b>Note: Charter schools should contact sponsoring district(s) for In-lieu estimate</b>						
I-4	In-Lieu of Property Tax	-	-	-	-	-	-	-

<b>( b ) UNDUPLICATED PUPIL PERCENTAGE (UPP)</b>									
A-1, A-2, A-3	Enrollment	282	350	389	412	419	409	400	400
B-1, B-2, B-3	Unduplicated Pupil Count	202	262	301	309	317	311	302	303
	Single Year Unduplicated Pupil Percentage	71.63%	74.86%	77.38%	74.93%	75.74%	75.99%	75.55%	75.76%
C-1	Unduplicated Pupil Percentage (%) - 3 Year Rolling Percentage	68.40%	71.71%	74.93%	75.74%	75.99%	75.55%	75.76%	75.77%

<b>( c ) CONCENTRATION GRANT FUNDING LIMITATION: District of Physical Location</b>									
Enter the unduplicated pupil percentage (UPP) of the district where the charter school is physically located. If the charter school has a physical location within the boundaries of more than one district, enter the highest district UPP of all locations.									
D-3	Unduplicated Pupil Percentage (%)	77.95%	80.10%	81.41%	81.41%	81.41%	81.41%	81.41%	81.41%
	Unduplicated Pupil Percentage: Supplemental Grant	68.40%	71.71%	74.93%	75.74%	75.99%	75.55%	75.76%	75.77%

Instructions Tab

LCFF CALCULATOR		
138289	5 digit District code or 7 digit School code (from the CDS code)	LEA: Latitude 37.8 High
NO	Is this calculation for a new charter school? (select from drop down list)	Projection Title:
Charter	Projection Type	Created by:
		Email:
5.28.25	Projection Date	Phone:

	PY3	PY2	PY1	CY	CY1	CY2	CY3	CY4
Latitude 37.8 High (138289)	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
Unduplicated Pupil Percentage: Concentration Grant	68.40%	71.71%	74.93%	75.74%	75.99%	75.55%	75.76%	75.77%

**( d ) AVERAGE DAILY ATTENDANCE (ADA)**

ADA used for the Transitional Kindergarten Add-on ONLY:

G-4	TK	(NEW beginning 2022-23)	-	-	-				
-----	----	-------------------------	---	---	---	--	--	--	--

ADA used for Base, Supplemental and Concentration Grant Calculations:  
Enter P2 Data - Note: Charter School ADA is always funded on current year

B-1	Grades TK-3	-	-	-				
B-2	Grades 4-6	-	-	-				
B-3	Grades 7-8	-	-	-				
B-4	Grades 9-12	256.24	316.78	369.52	377.39	388.55	383.91	380.00
	SUBTOTAL ADA	256.24	316.78	369.52	377.39	388.55	383.91	380.00
	RATIO: ADA to Enrollment	0.91	0.91	0.95	0.92	0.93	0.94	0.95

**( e ) OTHER LCFF ADJUSTMENTS**

Miscellaneous Adjustments (line H-2), include adjustments for audit penalties and special legislation. Adjustments can be positive or negative.  
Minimum State Aid Adjustments (Line J-5), captures adjustments for audit penalties and special legislation. Adjustments can be positive or negative.

H-2	Miscellaneous Adjustments	\$ -	\$ -	\$ -				
J-4	Minimum State Aid Adjustments	\$ -	\$ -	\$ -				

**( 3 ) SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF**

**( a ) GENERAL QUESTIONS**

Is your district required to transfer in-lieu taxes to a charter school?	YES
Does your district have a necessary small school?	YES

**( b ) K-3 GRADE SPAN ADJUSTMENT FUNDING DETERMINATION**

Did your district meet the requirements of funding?	YES	YES	YES	YES	YES	YES	YES	YES
---	-----	-----	-----	-----	-----	-----	-----	-----

**( c ) PROPERTY TAXES**

C-1	Estimated Property Taxes (excluding RDA)	\$ -	\$ -	\$ -				
B-5	Redevelopment Agency Local Revenue	\$ -	\$ -	\$ -				
	Less In-Lieu Property Tax Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Local Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**( d ) OTHER LCFF ADJUSTMENTS**

If applicable, enter adjustments for special legislation, instructional time penalties, and class size penalties populated from the Class Size Penalties exhibit. Adjustments can be positive or negative.

H-2	Miscellaneous Adjustments	\$ -	\$ -	\$ -				
-----	---------------------------	------	------	------	--	--	--	--

Instructions Tab

LCFF CALCULATOR		
138289	5 digit District code or 7 digit School code (from the CDS code)	LEA: Latitude 37.8 High
NO	Is this calculation for a new charter school? (select from drop down list)	Projection Title:
Charter	Projection Type	Created by:
5.28.25	Projection Date	Email:
		Phone:

		PY3	PY2	PY1	CY	CY1	CY2	CY3	CY4
Latitude 37.8 High (138289)		2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
J-5	Minimum State Aid Adjustments	\$ -	\$ -	\$ -					
<b>( e ) UNDUPLICATED PUPIL PERCENTAGE</b>									
A-1 / A-3	District Enrollment	-	-	-					
A-2 / A-4	COE Enrollment	-	-	-					
	Total Enrollment	-	-	-	-	-	-	-	-
B-1 / B-3	District Unduplicated Pupil Count	-	-	-					
B-2 / B-4	COE Unduplicated Pupil Count	-	-	-					
	Total Unduplicated Pupil Count	-	-	-	-	-	-	-	-
	Single Year Unduplicated Pupil Percentage	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
C-1	Unduplicated Pupil Percentage (%) - 3 Year Rolling Percentage	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
<b>( f ) AVERAGE DAILY ATTENDANCE (ADA)</b>									
ADA used for the Transitional Kindergarten Add-on <b>ONLY</b> :									
G-10	TK (Commencing in 2022-23)	-	-	-					
ADA used for Base, Supplemental and Concentration Grant Calculations: Enter ADA by grade span. The calculator will determine the most advantageous funding option for each year's funding calculation.									
B-1, D-5	Current Year ADA: (P-2, Necessary Small Schools, Annual for Special Day Class Extended Year)								
	Grades TK-3	-	-	-					
	Grades 4-6	-	-	-					
	Grades 7-8	-	-	-					
	Grades 9-12	-	-	-					
	TOTAL CURRENT YEAR ADA	-	-	-	-	-	-	-	-
D-9, E-1	Nonpublic School, NPS-Licensed Children Institutions, Community Day School: (Annual)								
	Grades TK-3	-	-	-					
	Grades 4-6	-	-	-					
	Grades 7-8	-	-	-					
	Grades 9-12	-	-	-					
	TOTAL NPS-CDS (Annual)	-	-	-	-	-	-	-	-
	District Basic Aid ADA funded outside of the LCFF (Court Ordered, Voluntary Tfr. & Open Enrollment) (For calculating EPA only; this ADA is not included in the LCFF funding calculation).	-	-	-					
	DISTRICT TOTAL	-	-	-	-	-	-	-	-
F-2, F-3	County Operated Programs, e.g. Community School, Special Ed: (P-2 / Annual)								
	Grades TK-3	-	-	-					
	Grades 4-6	-	-	-					

Instructions Tab

LCFF CALCULATOR		
138289	5 digit District code or 7 digit School code (from the CDS code)	LEA: Latitude 37.8 High
NO	Is this calculation for a new charter school? (select from drop down list)	Projection Title:
Charter	Projection Type	Created by:
		Email:
5.28.25	Projection Date	Phone:

	PY3	PY2	PY1	CY	CY1	CY2	CY3	CY4
Latitude 37.8 High (138289)	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
Grades 7-8	-	-	-					
Grades 9-12	-	-	-					
COUNTY TOTAL	-	-	-	-	-	-	-	-
RATIO: District ADA-to-Enrollment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
RATIO: County ADA-to-Enrollment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

**( g ) PRIOR YEAR GUARANTEE ADJUSTMENT FOR CHARTER SHIFT**

If applicable, enter prior year ADA for students transferring into or out of district schools and district-sponsored charter schools. Report the prior year ADA for these students in the current year field, using the grade span the students were enrolled in during the prior year(s). **NOTE: \*Legislative requiring the charter shift adjustment was suspended in fiscal years 2020-21 and 2021-22, no prior year ADA should be entered for these years.**

Prior year	Source: Principal Apportionment Data Collection, P-2 Attendance School District Form	2021-22 ADA shift reported in 2022-23 PADC ADA report	2022-23 ADA shift reported in 2023-24 PADC ADA report	2023-24 ADA shift reported in 2024-25 PADC ADA report	2024-25 ADA shift reported in 2025-26 PADC ADA report	2025-26 ADA shift reported in 2026-27 PADC ADA report	2026-27 ADA shift reported in 2027-28 PADC ADA report	2027-28 ADA shift reported in 2028-29 PADC ADA report	2028-29 ADA shift reported in 2029-30 PADC ADA report
A-19	Grades TK-3	-	-	-					
	Grades 4-6	-	-	-					
	Grades 7-8	-	-	-					
	Grades 9-12	-	-	-					
A-20	Grades TK-3	-	-	-					
	Grades 4-6	-	-	-					
	Grades 7-8	-	-	-					
	Grades 9-12	-	-	-					
	Net increase/(decrease) to prior year ADA	-	-	-	-	-	-	-	-

**( 4 ) NECESSARY SMALL SCHOOLS ADA**

For each school that is eligible to be funded as a necessary small school in the year NSS funding is anticipated, enter ADA and FTE for the current and three prior years.

1 NSS #1	School Code:							
A-2, A-12	Current Year P2 ADA:	Grades TK-3	-	-	-	-	-	-
A-3, A-13		Grades 4-6	-	-	-	-	-	-
A-4, A-14		Grades 7-8	-	-	-	-	-	-
B-2, B-6		Grades 9-12	-	-	-	-	-	-
		TOTAL	-	-	-	-	-	-
A-1, A-11, B-1, B-5	Number of FTE (round up to the full FTE)		-	-	-	-	-	-
	Is this school eligible for NSS funding?		Eligible	Eligible	Eligible	Eligible	Eligible	Eligible
	Type of school		Not NSS	Not NSS	Not NSS	Not NSS	Not NSS	Not NSS
	Best funding option calculated is:		LCFF	LCFF	LCFF	LCFF	LCFF	LCFF

Instructions Tab

LCFF CALCULATOR		
<input type="text" value="138289"/>	5 digit District code or 7 digit School code (from the CDS code)	LEA: Latitude 37.8 High
<input type="text" value="NO"/>	Is this calculation for a new charter school? (select from drop down list)	Projection Title:
<input type="text" value="Charter"/>	Projection Type	Created by:
<input type="text" value="5.28.25"/>	Projection Date	Email:
		Phone:

			PY3	PY2	PY1	CY	CY1	CY2	CY3	CY4
Latitude 37.8 High (138289)			2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
<b>Select funding method:</b>			LCFF	LCFF	LCFF	Select method	Select method	Select method	Select method	Select method
<b>2 NSS #2</b>			<b>School Code:</b>							
A-2, A-12	<b>Current Year P2 ADA:</b>	<b>Grades TK-3</b>	-	-	-	-	-	-	-	-
A-3, A-13		<b>Grades 4-6</b>	-	-	-	-	-	-	-	-
A-4, A-14		<b>Grades 7-8</b>	-	-	-	-	-	-	-	-
B-2, B-6		<b>Grades 9-12</b>	-	-	-	-	-	-	-	-
		<b>TOTAL</b>	-	-	-	-	-	-	-	-
A-1, A-11, B-1, B-5	<b>Number of FTE (round up to the full FTE)</b>		-	-	-	-	-	-	-	-
	<b>Is this school eligible for NSS funding?</b>		Eligible	Eligible	Eligible	Eligible	Eligible	Eligible	Eligible	Eligible
	Type of school		Not NSS	Not NSS	Not NSS	Not NSS	Not NSS	Not NSS	Not NSS	Not NSS
	Best funding option calculated is:		LCFF	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF
	<b>Select funding method:</b>		LCFF	LCFF	LCFF	Select method	Select method	Select method	Select method	Select method
<b>3 NSS #3</b>			<b>School Code:</b>							
A-2, A-12	<b>Current Year P2 ADA:</b>	<b>Grades TK-3</b>	-	-	-	-	-	-	-	-
A-3, A-13		<b>Grades 4-6</b>	-	-	-	-	-	-	-	-
A-4, A-14		<b>Grades 7-8</b>	-	-	-	-	-	-	-	-
B-2, B-6		<b>Grades 9-12</b>	-	-	-	-	-	-	-	-
		<b>TOTAL</b>	-	-	-	-	-	-	-	-
A-1, A-11, B-1, B-5	<b>Number of FTE (round up to the full FTE)</b>		-	-	-	-	-	-	-	-
	<b>Is this school eligible for NSS funding?</b>		Eligible	Eligible	Eligible	Eligible	Eligible	Eligible	Eligible	Eligible
	Type of school		Not NSS	Not NSS	Not NSS	Not NSS	Not NSS	Not NSS	Not NSS	Not NSS
	Best funding option calculated is:		LCFF	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF
	<b>Select funding method:</b>		LCFF	LCFF	LCFF	Select method	Select method	Select method	Select method	Select method
<b>4 NSS #4</b>			<b>School Code:</b>							
A-2, A-12	<b>Current Year P2 ADA:</b>	<b>Grades TK-3</b>	-	-	-	-	-	-	-	-
A-3, A-13		<b>Grades 4-6</b>	-	-	-	-	-	-	-	-
A-4, A-14		<b>Grades 7-8</b>	-	-	-	-	-	-	-	-
B-2, B-6		<b>Grades 9-12</b>	-	-	-	-	-	-	-	-
		<b>TOTAL</b>	-	-	-	-	-	-	-	-
A-1, A-11, B-1, B-5	<b>Number of FTE (round up to the full FTE)</b>		-	-	-	-	-	-	-	-
	<b>Is this school eligible for NSS funding?</b>		Eligible	Eligible	Eligible	Eligible	Eligible	Eligible	Eligible	Eligible
	Type of school		Not NSS	Not NSS	Not NSS	Not NSS	Not NSS	Not NSS	Not NSS	Not NSS
	Best funding option calculated is:		LCFF	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF
	<b>Select funding method:</b>		LCFF	LCFF	LCFF	Select method	Select method	Select method	Select method	Select method
<b>5 NSS #5</b>			<b>School Code:</b>							
A-2, A-12	<b>Current Year P2 ADA:</b>	<b>Grades TK-3</b>	-	-	-	-	-	-	-	-

LCFF CALCULATOR	
<input type="text" value="138289"/>	5 digit District code or 7 digit School code (from the CDS code)
<input type="text" value="NO"/>	Is this calculation for a new charter school? (select from drop down list)
<input type="text" value="Charter"/>	Projection Type
<input type="text" value="5.28.25"/>	Projection Date
LEA:	Latitude 37.8 High
Projection Title:	
Created by:	
Email:	
Phone:	

		PY3	PY2	PY1	CY	CY1	CY2	CY3	CY4
Latitude 37.8 High (138289)		2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
A-3, A-13	Grades 4-6	-	-	-	-	-	-	-	-
A-4, A-14	Grades 7-8	-	-	-	-	-	-	-	-
B-2, B-6	Grades 9-12	-	-	-	-	-	-	-	-
TOTAL		-	-	-	-	-	-	-	-
A-1, A-11, B-1, B-5	Number of FTE (round up to the full FTE)	-	-	-	-	-	-	-	-
Is this school eligible for NSS funding?		Eligible	Eligible	Eligible	Eligible	Eligible	Eligible	Eligible	Eligible
Type of school		Not NSS	Not NSS	Not NSS	Not NSS	Not NSS	Not NSS	Not NSS	Not NSS
Best funding option calculated is:		LCFF	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF
Select funding method:		LCFF	LCFF	LCFF	Select method	Select method	Select method	Select method	Select method

**( 5 ) IN-LIEU OF PROPERTY TAX CALCULATION FOR CHARTER SCHOOLS**

Complete either section (a) or (b)

**( a ) ALTERNATIVE CALCULATION TOOL**

Use this section to override the calculated in-lieu of property tax results.

1. Clear the prepopulated number '1' from the box located to the right	<input type="text" value="1"/>
2. Local calculation of total in-lieu property taxes	

**( b ) IN-LIEU TAX CALCULATION BY CHARTER SCHOOL (Note: Charters MUST be numbered to bring results into the District In-Lieu Taxes tab)**

Enter the name and ADA for each charter school. Basic Aid districts are required to transfer in-lieu taxes based on grade span funding rates. To reduce data entry, non-basic aid districts can enter the total ADA for each year into a single grade span.

1	Charter Name	<input type="text"/>
	Charter ADA by grade span	
	Grades K-3	-
	Grades 4-6	-
	Grades 7-8	-
	Grades 9-12	-
Total ADA		-
2	Charter Name	<input type="text"/>
	Charter ADA by grade span	
	Grades K-3	
	Grades 4-6	
	Grades 7-8	
	Grades 9-12	
Total ADA		-

Instructions Tab

LCFF CALCULATOR		
<input type="text" value="138289"/>	5 digit District code or 7 digit School code (from the CDS code)	LEA: <input type="text" value="Latitude 37.8 High"/>
<input type="text" value="NO"/>	Is this calculation for a new charter school? (select from drop down list)	Projection Title: <input type="text"/>
<input type="text" value="Charter"/>	Projection Type	Created by: <input type="text"/>
<input type="text" value="5.28.25"/>	Projection Date	Email: <input type="text"/>
		Phone: <input type="text"/>

Latitude 37.8 High (138289)	PY3	PY2	PY1	CY	CY1	CY2	CY3	CY4
	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30

3	Charter Name	<input type="text"/>						
	Charter ADA by grade span							
	Grades K-3	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
	Grades 4-6	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
	Grades 7-8	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
	Grades 9-12	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Total ADA	-	-	-	-	-	-	-	-

4	Charter Name	<input type="text"/>						
	Charter ADA by grade span							
	Grades K-3	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
	Grades 4-6	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
	Grades 7-8	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
	Grades 9-12	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Total ADA	-	-	-	-	-	-	-	-

5	Charter Name	<input type="text"/>						
	Charter ADA by grade span							
	Grades K-3	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
	Grades 4-6	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
	Grades 7-8	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
	Grades 9-12	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Total ADA	-	-	-	-	-	-	-	-

6	Charter Name	<input type="text"/>						
	Charter ADA by grade span							
	Grades K-3	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
	Grades 4-6	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
	Grades 7-8	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
	Grades 9-12	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Total ADA	-	-	-	-	-	-	-	-

7	Charter Name	<input type="text"/>						
	Charter ADA by grade span							
	Grades K-3	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
	Grades 4-6	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
	Grades 7-8	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Instructions Tab

LCFF CALCULATOR		
<input type="text" value="138289"/>	5 digit District code or 7 digit School code (from the CDS code)	LEA: <input type="text" value="Latitude 37.8 High"/>
<input type="text" value="NO"/>	Is this calculation for a new charter school? (select from drop down list)	Projection Title: <input type="text"/>
<input type="text" value="Charter"/>	Projection Type	Created by: <input type="text"/>
<input type="text" value="5.28.25"/>	Projection Date	Email: <input type="text"/>
		Phone: <input type="text"/>

Latitude 37.8 High (138289)		PY3	PY2	PY1	CY	CY1	CY2	CY3	CY4
		2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
	Grades 9-12								
	Total ADA	-	-	-	-	-	-	-	-
8	Charter Name	<input type="text"/>							
	Charter ADA by grade span								
	Grades K-3								
	Grades 4-6								
	Grades 7-8								
	Grades 9-12								
	Total ADA	-	-	-	-	-	-	-	-
9	Charter Name	<input type="text"/>							
	Charter ADA by grade span								
	Grades K-3								
	Grades 4-6								
	Grades 7-8								
	Grades 9-12								
	Total ADA	-	-	-	-	-	-	-	-
10	Charter Name	<input type="text"/>							
	Charter ADA by grade span								
	Grades K-3								
	Grades 4-6								
	Grades 7-8								
	Grades 9-12								
	Total ADA	-	-	-	-	-	-	-	-
11	Charter Name	<input type="text"/>							
	Charter ADA by grade span								
	Grades K-3								
	Grades 4-6								
	Grades 7-8								
	Grades 9-12								
	Total ADA	-	-	-	-	-	-	-	-
12	Charter Name	<input type="text"/>							
	Charter ADA by grade span								
	Grades K-3								

# Instructions Tab

LCFF CALCULATOR		
<input type="text" value="138289"/>	5 digit District code or 7 digit School code (from the CDS code)	LEA: <input type="text" value="Latitude 37.8 High"/>
<input type="text" value="NO"/>	Is this calculation for a new charter school? (select from drop down list)	Projection Title: <input type="text"/>
<input type="text" value="Charter"/>	Projection Type	Created by: <input type="text"/>
<input type="text" value="5.28.25"/>	Projection Date	Email: <input type="text"/>
		Phone: <input type="text"/>

Latitude 37.8 High (138289)		PY3	PY2	PY1	CY	CY1	CY2	CY3	CY4
		2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
13	Grades 4-6								
	Grades 7-8								
	Grades 9-12								
	Total ADA	-	-	-	-	-	-	-	-
13	Charter Name	<input type="text"/>							
	Charter ADA by grade span								
	Grades K-3								
	Grades 4-6								
	Grades 7-8								
	Grades 9-12								
14	Charter Name	<input type="text"/>							
	Charter ADA by grade span								
	Grades K-3								
	Grades 4-6								
	Grades 7-8								
	Grades 9-12								
15	Charter Name	<input type="text"/>							
	Charter ADA by grade span								
	Grades K-3								
	Grades 4-6								
	Grades 7-8								
	Grades 9-12								
16	Charter Name	<input type="text"/>							
	Charter ADA by grade span								
	Grades K-3								
	Grades 4-6								
	Grades 7-8								
	Grades 9-12								
17	Charter Name	<input type="text"/>							

Instructions Tab

LCFF CALCULATOR		
<input type="text" value="138289"/>	5 digit District code or 7 digit School code (from the CDS code)	LEA: <input type="text" value="Latitude 37.8 High"/>
<input type="text" value="NO"/>	Is this calculation for a new charter school? (select from drop down list)	Projection Title: <input type="text"/>
<input type="text" value="Charter"/>	Projection Type	Created by: <input type="text"/>
<input type="text" value="5.28.25"/>	Projection Date	Email: <input type="text"/>
		Phone: <input type="text"/>

Latitude 37.8 High (138289)	PY3	PY2	PY1	CY	CY1	CY2	CY3	CY4
	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30

Charter ADA by grade span	<b>Grades K-3</b>							
	<b>Grades 4-6</b>							
	<b>Grades 7-8</b>							
	<b>Grades 9-12</b>							
	Total ADA	-	-	-	-	-	-	-

18 Charter Name	<input type="text"/>								
	Charter ADA by grade span								
	<b>Grades K-3</b>								
	<b>Grades 4-6</b>								
	<b>Grades 7-8</b>								

19 Charter Name	<input type="text"/>								
	Charter ADA by grade span								
	<b>Grades K-3</b>								
	<b>Grades 4-6</b>								
	<b>Grades 7-8</b>								

20 Charter Name	<input type="text"/>								
	Charter ADA by grade span								
	<b>Grades K-3</b>								
	<b>Grades 4-6</b>								
	<b>Grades 7-8</b>								

21 Charter Name	<input type="text"/>								
	Charter ADA by grade span								
	<b>Grades K-3</b>								
	<b>Grades 4-6</b>								
	<b>Grades 7-8</b>								

# Instructions Tab

LCFF CALCULATOR		
<input type="text" value="138289"/>	5 digit District code or 7 digit School code (from the CDS code)	LEA: <input type="text" value="Latitude 37.8 High"/>
<input type="text" value="NO"/>	Is this calculation for a new charter school? (select from drop down list)	Projection Title: <input type="text"/>
<input type="text" value="Charter"/>	Projection Type	Created by: <input type="text"/>
<input type="text" value="5.28.25"/>	Projection Date	Email: <input type="text"/>
		Phone: <input type="text"/>

Latitude 37.8 High (138289)		PY3	PY2	PY1	CY	CY1	CY2	CY3	CY4
		2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
	Total ADA	-	-	-	-	-	-	-	-
22	Charter Name	<input type="text"/>							
	Charter ADA by grade span								
	Grades K-3								
	Grades 4-6								
	Grades 7-8								
	Grades 9-12								
	Total ADA	-	-	-	-	-	-	-	-
23	Charter Name	<input type="text"/>							
	Charter ADA by grade span								
	Grades K-3								
	Grades 4-6								
	Grades 7-8								
	Grades 9-12								
	Total ADA	-	-	-	-	-	-	-	-
24	Charter Name	<input type="text"/>							
	Charter ADA by grade span								
	Grades K-3								
	Grades 4-6								
	Grades 7-8								
	Grades 9-12								
	Total ADA	-	-	-	-	-	-	-	-
25	Charter Name	<input type="text"/>							
	Charter ADA by grade span								
	Grades K-3								
	Grades 4-6								
	Grades 7-8								
	Grades 9-12								
	Total ADA	-	-	-	-	-	-	-	-
26	Charter Name	<input type="text"/>							
	Charter ADA by grade span								
	Grades K-3								
	Grades 4-6								

LCFF CALCULATOR		
<input type="text" value="138289"/>	5 digit District code or 7 digit School code (from the CDS code)	LEA: <input type="text" value="Latitude 37.8 High"/>
<input type="text" value="NO"/>	Is this calculation for a new charter school? (select from drop down list)	Projection Title: <input type="text"/>
<input type="text" value="Charter"/>	Projection Type	Created by: <input type="text"/>
<input type="text" value="5.28.25"/>	Projection Date	Email: <input type="text"/>
		Phone: <input type="text"/>

Latitude 37.8 High (138289)		PY3	PY2	PY1	CY	CY1	CY2	CY3	CY4
		2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
	Grades 7-8								
	Grades 9-12								
	Total ADA	-	-	-	-	-	-	-	-
27	Charter Name	<input type="text"/>							
	Charter ADA by grade span								
	Grades K-3								
	Grades 4-6								
	Grades 7-8								
	Grades 9-12								
Total ADA	-	-	-	-	-	-	-	-	-
28	Charter Name	<input type="text"/>							
	Charter ADA by grade span								
	Grades K-3								
	Grades 4-6								
	Grades 7-8								
	Grades 9-12								
Total ADA	-	-	-	-	-	-	-	-	-
29	Charter Name	<input type="text"/>							
	Charter ADA by grade span								
	Grades K-3								
	Grades 4-6								
	Grades 7-8								
	Grades 9-12								
Total ADA	-	-	-	-	-	-	-	-	-
30	Charter Name	<input type="text"/>							
	Charter ADA by grade span								
	Grades K-3								
	Grades 4-6								
	Grades 7-8								
	Grades 9-12								
Total ADA	-	-	-	-	-	-	-	-	-
31	Charter Name	<input type="text"/>							
	Charter ADA by grade span								

Instructions Tab

LCFF CALCULATOR		
<input type="text" value="138289"/>	5 digit District code or 7 digit School code (from the CDS code)	LEA: <input type="text" value="Latitude 37.8 High"/>
<input type="text" value="NO"/>	Is this calculation for a new charter school? (select from drop down list)	Projection Title: <input type="text"/>
<input type="text" value="Charter"/>	Projection Type	Created by: <input type="text"/>
<input type="text" value="5.28.25"/>	Projection Date	Email: <input type="text"/>
		Phone: <input type="text"/>

Latitude 37.8 High (138289)		PY3	PY2	PY1	CY	CY1	CY2	CY3	CY4
		2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
32	Charter Name	<input type="text"/>							
	Charter ADA by grade span								
	Grades K-3								
	Grades 4-6								
	Grades 7-8								
Total ADA	-	-	-	-	-	-	-	-	-
33	Charter Name	<input type="text"/>							
	Charter ADA by grade span								
	Grades K-3								
	Grades 4-6								
	Grades 7-8								
Total ADA	-	-	-	-	-	-	-	-	-
34	Charter Name	<input type="text"/>							
	Charter ADA by grade span								
	Grades K-3								
	Grades 4-6								
	Grades 7-8								
Total ADA	-	-	-	-	-	-	-	-	-
35	Charter Name	<input type="text"/>							
	Charter ADA by grade span								
	Grades K-3								
	Grades 4-6								
	Grades 7-8								
Total ADA	-	-	-	-	-	-	-	-	-

Instructions Tab

LCFF CALCULATOR		
<input type="text" value="138289"/>	5 digit District code or 7 digit School code (from the CDS code)	LEA: <input type="text" value="Latitude 37.8 High"/>
<input type="text" value="NO"/>	Is this calculation for a new charter school? (select from drop down list)	Projection Title: <input type="text"/>
<input type="text" value="Charter"/>	Projection Type	Created by: <input type="text"/>
<input type="text" value="5.28.25"/>	Projection Date	Email: <input type="text"/>
		Phone: <input type="text"/>

Latitude 37.8 High (138289)	PY3	PY2	PY1	CY	CY1	CY2	CY3	CY4
	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30

36	Charter Name	<input type="text"/>						
	Charter ADA by grade span							
	Grades K-3	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
	Grades 4-6	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
	Grades 7-8	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
	Grades 9-12	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Total ADA	-	-	-	-	-	-	-	-

37	Charter Name	<input type="text"/>						
	Charter ADA by grade span							
	Grades K-3	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
	Grades 4-6	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
	Grades 7-8	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
	Grades 9-12	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Total ADA	-	-	-	-	-	-	-	-

38	Charter Name	<input type="text"/>						
	Charter ADA by grade span							
	Grades K-3	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
	Grades 4-6	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
	Grades 7-8	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
	Grades 9-12	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Total ADA	-	-	-	-	-	-	-	-

39	Charter Name	<input type="text"/>						
	Charter ADA by grade span							
	Grades K-3	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
	Grades 4-6	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
	Grades 7-8	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
	Grades 9-12	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Total ADA	-	-	-	-	-	-	-	-

40	Charter Name	<input type="text"/>						
	Charter ADA by grade span							
	Grades K-3	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
	Grades 4-6	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Grades 7-8	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	

# Instructions Tab

LCFF CALCULATOR		
<input type="text" value="138289"/>	5 digit District code or 7 digit School code (from the CDS code)	LEA: <input type="text" value="Latitude 37.8 High"/>
<input type="text" value="NO"/>	Is this calculation for a new charter school? (select from drop down list)	Projection Title: <input type="text"/>
<input type="text" value="Charter"/>	Projection Type	Created by: <input type="text"/>
<input type="text" value="5.28.25"/>	Projection Date	Email: <input type="text"/>
		Phone: <input type="text"/>

Latitude 37.8 High (138289)		PY3	PY2	PY1	CY	CY1	CY2	CY3	CY4
		2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
	<b>Grades 9-12</b>								
	Total ADA	-	-	-	-	-	-	-	-
41	<b>Charter Name</b>	<input type="text"/>							
	Charter ADA by grade span								
	<b>Grades K-3</b>								
	<b>Grades 4-6</b>								
	<b>Grades 7-8</b>								
	<b>Grades 9-12</b>								
	Total ADA	-	-	-	-	-	-	-	-
42	<b>Charter Name</b>	<input type="text"/>							
	Charter ADA by grade span								
	<b>Grades K-3</b>								
	<b>Grades 4-6</b>								
	<b>Grades 7-8</b>								
	<b>Grades 9-12</b>								
	Total ADA	-	-	-	-	-	-	-	-
43	<b>Charter Name</b>	<input type="text"/>							
	Charter ADA by grade span								
	<b>Grades K-3</b>								
	<b>Grades 4-6</b>								
	<b>Grades 7-8</b>								
	<b>Grades 9-12</b>								
	Total ADA	-	-	-	-	-	-	-	-
44	<b>Charter Name</b>	<input type="text"/>							
	Charter ADA by grade span								
	<b>Grades K-3</b>								
	<b>Grades 4-6</b>								
	<b>Grades 7-8</b>								
	<b>Grades 9-12</b>								
	Total ADA	-	-	-	-	-	-	-	-
45	<b>Charter Name</b>	<input type="text"/>							
	Charter ADA by grade span								
	<b>Grades K-3</b>								

Instructions Tab

LCFF CALCULATOR		
<input type="text" value="138289"/>	5 digit District code or 7 digit School code (from the CDS code)	LEA: <input type="text" value="Latitude 37.8 High"/>
<input type="text" value="NO"/>	Is this calculation for a new charter school? (select from drop down list)	Projection Title: <input type="text"/>
<input type="text" value="Charter"/>	Projection Type	Created by: <input type="text"/>
<input type="text" value="5.28.25"/>	Projection Date	Email: <input type="text"/>
		Phone: <input type="text"/>

Latitude 37.8 High (138289)		PY3	PY2	PY1	CY	CY1	CY2	CY3	CY4
		2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
46	Charter Name	<input type="text"/>							
	Charter ADA by grade span	<input type="text"/>							
	Grades K-3	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
	Grades 4-6	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
47	Grades 7-8	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
	Grades 9-12	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
	Total ADA	-	-	-	-	-	-	-	-
	Charter Name	<input type="text"/>							
48	Charter ADA by grade span	<input type="text"/>							
	Grades K-3	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
	Grades 4-6	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
	Grades 7-8	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
49	Grades 9-12	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
	Total ADA	-	-	-	-	-	-	-	-
	Charter Name	<input type="text"/>							
	Charter ADA by grade span	<input type="text"/>							
50	Grades K-3	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
	Grades 4-6	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
	Grades 7-8	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
	Grades 9-12	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Total ADA	-	-	-	-	-	-	-	-	

Instructions Tab

LCFF CALCULATOR		
138289	5 digit District code or 7 digit School code (from the CDS code)	LEA: Latitude 37.8 High
NO	Is this calculation for a new charter school? (select from drop down list)	Projection Title:
Charter	Projection Type	Created by:
5.28.25	Projection Date	Email:
		Phone:

	PY3	PY2	PY1	CY	CY1	CY2	CY3	CY4
<b>Latitude 37.8 High (138289)</b>	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2025-26</b>	<b>2026-27</b>	<b>2027-28</b>	<b>2028-29</b>	<b>2029-30</b>
Charter ADA by grade span								
Grades K-3								
Grades 4-6								
Grades 7-8								
Grades 9-12								
Total ADA	-	-	-	-	-	-	-	-

Instructions Tab

Account Name	2024				2025				2026				2027				2028				2029				
	Balance	Revenue	Expenses	Total	Balance	Revenue	Expenses	Total	Balance	Revenue	Expenses	Total	Balance	Revenue	Expenses	Total	Balance	Revenue	Expenses	Total	Balance	Revenue	Expenses	Total	
<b>Operating Expenses</b>																									
Administrative	1,000	500	1,500	500	1,000	500	1,500	500	1,000	500	1,500	500	1,000	500	1,500	500	1,000	500	1,500	500	1,000	500	1,500	500	
Instructional	2,000	1,000	3,000	1,000	2,000	1,000	3,000	1,000	2,000	1,000	3,000	1,000	2,000	1,000	3,000	1,000	2,000	1,000	3,000	1,000	2,000	1,000	3,000	1,000	
Facilities	3,000	1,500	4,500	1,500	3,000	1,500	4,500	1,500	3,000	1,500	4,500	1,500	3,000	1,500	4,500	1,500	3,000	1,500	4,500	1,500	3,000	1,500	4,500	1,500	
Transportation	4,000	2,000	6,000	2,000	4,000	2,000	6,000	2,000	4,000	2,000	6,000	2,000	4,000	2,000	6,000	2,000	4,000	2,000	6,000	2,000	4,000	2,000	6,000	2,000	
Food Service	5,000	2,500	7,500	2,500	5,000	2,500	7,500	2,500	5,000	2,500	7,500	2,500	5,000	2,500	7,500	2,500	5,000	2,500	7,500	2,500	5,000	2,500	7,500	2,500	
Student Activities	6,000	3,000	9,000	3,000	6,000	3,000	9,000	3,000	6,000	3,000	9,000	3,000	6,000	3,000	9,000	3,000	6,000	3,000	9,000	3,000	6,000	3,000	9,000	3,000	
Capital Outlay	7,000	3,500	10,500	3,500	7,000	3,500	10,500	3,500	7,000	3,500	10,500	3,500	7,000	3,500	10,500	3,500	7,000	3,500	10,500	3,500	7,000	3,500	10,500	3,500	
Debt Service	8,000	4,000	12,000	4,000	8,000	4,000	12,000	4,000	8,000	4,000	12,000	4,000	8,000	4,000	12,000	4,000	8,000	4,000	12,000	4,000	8,000	4,000	12,000	4,000	
Other	9,000	4,500	13,500	4,500	9,000	4,500	13,500	4,500	9,000	4,500	13,500	4,500	9,000	4,500	13,500	4,500	9,000	4,500	13,500	4,500	9,000	4,500	13,500	4,500	
<b>Total Operating Expenses</b>	<b>42,000</b>	<b>21,000</b>	<b>63,000</b>	<b>21,000</b>	<b>42,000</b>	<b>21,000</b>	<b>63,000</b>	<b>21,000</b>	<b>42,000</b>	<b>21,000</b>	<b>63,000</b>	<b>21,000</b>	<b>42,000</b>	<b>21,000</b>	<b>63,000</b>	<b>21,000</b>	<b>42,000</b>	<b>21,000</b>	<b>63,000</b>	<b>21,000</b>	<b>42,000</b>	<b>21,000</b>	<b>63,000</b>	<b>21,000</b>	
<b>Revenue</b>																									
State	10,000			10,000	10,000			10,000	10,000			10,000	10,000			10,000	10,000			10,000	10,000			10,000	
Federal	5,000			5,000	5,000			5,000	5,000			5,000	5,000			5,000	5,000			5,000	5,000			5,000	
Local	15,000			15,000	15,000			15,000	15,000			15,000	15,000			15,000	15,000			15,000	15,000			15,000	
Other	10,000			10,000	10,000			10,000	10,000			10,000	10,000			10,000	10,000			10,000	10,000			10,000	
<b>Total Revenue</b>	<b>40,000</b>			<b>40,000</b>	<b>40,000</b>			<b>40,000</b>	<b>40,000</b>			<b>40,000</b>	<b>40,000</b>			<b>40,000</b>	<b>40,000</b>			<b>40,000</b>	<b>40,000</b>			<b>40,000</b>	
<b>Net Change</b>	<b>-2,000</b>			<b>-2,000</b>	<b>-2,000</b>			<b>-2,000</b>	<b>-2,000</b>			<b>-2,000</b>	<b>-2,000</b>			<b>-2,000</b>	<b>-2,000</b>			<b>-2,000</b>	<b>-2,000</b>			<b>-2,000</b>	

# Instructions Tab

Latitude 37.8 High (138289)		5.28.25							
		2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
<b>General Assumptions</b>									
COLA & Augmentation		13.26%	8.22%	1.07%	2.30%	3.02%	3.42%	3.31%	3.24%
Base Grant Proration Factor		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Student Assumptions:									
Enrollment Count		282	350	389	412	419	409	400	400
Unduplicated Pupil Count (UPC)		202	262	301	309	317	311	302	303
Unduplicated Pupil Percentage (LUPP)		68.40%	71.71%	74.93%	75.74%	75.99%	75.55%	75.76%	75.77%
Current Year LCFF Average Daily Attendance (ADA)		256.24	316.78	369.52	377.39	388.55	383.91	380.00	380.00
Funded LCFF ADA		256.24	316.78	369.52	377.39	388.55	383.91	380.00	380.00
LCFF ADA Funding Method		Current Year	Current Year	Current Year	Current Year	Current Year	Current Year	Current Year	Current Year
Current Year Necessary Small School (NSS) ADA		-	-	-	-	-	-	-	-
Funded NSS ADA		-	-	-	-	-	-	-	-
<b>LCFF Entitlement Summary</b>									
Base Grant	\$	2,844,776	3,806,112	4,487,451	4,688,316	4,972,663	5,081,433	5,196,120	5,364,460
Grade Span Adjustment		74,054	98,835	116,798	121,897	129,387	132,065	135,280	139,490
Adjusted Base Grant	\$	2,918,830	3,904,947	4,604,249	4,810,213	5,102,050	5,213,498	5,331,400	5,503,950
Supplemental Grant		399,296	560,048	689,988	728,651	775,410	787,760	807,814	834,064
Concentration Grant		254,230	424,136	596,454	648,465	696,098	696,393	719,419	743,057
<b>Total Base, Supplemental and Concentration Grant</b>	\$	<b>3,572,356</b>	<b>4,889,131</b>	<b>5,890,661</b>	<b>6,187,329</b>	<b>6,573,558</b>	<b>6,697,651</b>	<b>6,858,633</b>	<b>7,081,041</b>
Allowance: Necessary Small School		-	-	-	-	-	-	-	-
Add-on: Targeted Instructional Improvement Block Grant		-	-	-	-	-	-	-	-
Add-on: Home-to-School Transportation		-	-	-	-	-	-	-	-
Add-on: Small School District Bus Replacement Program		-	-	-	-	-	-	-	-
Add-on: Economic Recovery Target		-	-	-	-	-	-	-	-
Add-on: Transitional Kindergarten		-	-	-	-	-	-	-	-
<b>Total Allowance and Add-On Amounts</b>	\$	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total LCFF Entitlement Before Adjustments (excludes Additional State Aid)</b>	\$	<b>3,572,356</b>	<b>4,889,131</b>	<b>5,890,661</b>	<b>6,187,329</b>	<b>6,573,558</b>	<b>6,697,651</b>	<b>6,858,633</b>	<b>7,081,041</b>
Miscellaneous Adjustments		-	-	-	-	-	-	-	-
<b>Total LCFF Entitlement (excludes Additional State Aid)</b>	\$	<b>3,572,356</b>	<b>4,889,131</b>	<b>5,890,661</b>	<b>6,187,329</b>	<b>6,573,558</b>	<b>6,697,651</b>	<b>6,858,633</b>	<b>7,081,041</b>
LCFF Entitlement Per ADA (excludes Categorical MSA)	\$	13,941	15,434	15,941	16,395	16,918	17,446	18,049	18,634
Additional State Aid		-	-	-	-	-	-	-	-
<b>Total LCFF Entitlement with Additional State Aid</b>	\$	<b>3,572,356</b>	<b>4,889,131</b>	<b>5,890,661</b>	<b>6,187,329</b>	<b>6,573,558</b>	<b>6,697,651</b>	<b>6,858,633</b>	<b>7,081,041</b>
<b>LCFF Sources Summary</b>									
<b>Funding Source Summary</b>									
Local Revenue and In-Lieu of Property Taxes (net for school districts)	\$	-	-	-	-	-	-	-	-
Education Protection Account Entitlement (includes \$200/minimum per ADA)	\$	51,248	63,356	73,904	75,478	77,710	76,782	76,000	76,000
Net State Aid (excludes Additional State Aid)	\$	3,521,108	4,825,775	5,816,757	6,111,851	6,495,848	6,620,869	6,782,633	7,005,041
Additional State Aid	\$	-	-	-	-	-	-	-	-
<b>Total Funding Sources</b>	\$	<b>3,572,356</b>	<b>4,889,131</b>	<b>5,890,661</b>	<b>6,187,329</b>	<b>6,573,558</b>	<b>6,697,651</b>	<b>6,858,633</b>	<b>7,081,041</b>
<b>Funding Source by Resource-Object</b>									
State Aid (Resource Code 0000, Object Code 8011)	\$	3,521,108	4,825,775	5,816,757	6,111,851	6,495,848	6,620,869	6,782,633	7,005,041
EPA, Current Year (Resource 1400, Object Code 8012)	\$	51,248	63,356	73,904	75,478	77,710	76,782	76,000	76,000
EPA, Prior Year Adjustment (Resource 1400, Object Code 8019)	\$	6	-	156	-	-	-	-	-
Property Taxes (Object 8021 to 8089)	\$	-	-	-	-	-	-	-	-
% Change		-	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
In-Lieu of Property Taxes (Object Code 8096)	\$	-	-	-	-	-	-	-	-
<b>Entitlement and Source Reconciliation</b>									
Basic Aid/Excess Tax District Status	\$	-	-	-	-	-	-	-	-
Total LCFF Entitlement	\$	3,572,356	4,889,131	5,890,661	6,187,329	6,573,558	6,697,651	6,858,633	7,081,041
Additional State Aid	\$	-	-	-	-	-	-	-	-
Additional EPA Minimum Entitlement (excess to LCFF Entitlement)	\$	-	-	-	-	-	-	-	-
Excess Taxes before Minimum State Aid	\$	-	-	-	-	-	-	-	-
<b>Total Funding Sources</b>	\$	<b>3,572,356</b>	<b>4,889,131</b>	<b>5,890,661</b>	<b>6,187,329</b>	<b>6,573,558</b>	<b>6,697,651</b>	<b>6,858,633</b>	<b>7,081,041</b>
<b>LCAP Percentage to Increase or Improve Services Calculation</b>									
Base Grant (Excludes add-ons for TIG & Transportation)	\$	2,844,776	3,806,112	4,487,451	4,810,213	5,102,050	5,213,498	5,331,400	5,503,920
Supplemental and Concentration Grant funding in the LCAP year	\$	627,580	1,078,019	1,403,210	1,377,116	1,471,508	1,484,153	1,527,233	1,577,121
Projected Additional 15% Concentration Grant funding in the LCAP year	\$	100,000	175,000	242,500	149,646	160,638	160,706	166,020	171,475
Percentage to Increase or Improve Services		-	-	-	28.63%	28.84%	28.47%	28.65%	28.65%
<b>Necessary Small School Allowance by School</b>									
District Current Year Necessary Small School (NSS) ADA		-	-	-	-	-	-	-	-
District Funded NSS ADA		-	-	-	-	-	-	-	-
District NSS Allowance	\$	-	-	-	-	-	-	-	-
<b>NSS #1</b>									
NSS Funding Basis (Greater of CY, PY, or 3PY Average)		Current Yr	Current Yr	Current Yr	Current Yr	Current Yr	Current Yr	Current Yr	Current Yr
CY ADA (Actual)		-	-	-	-	-	-	-	-
Funded ADA for NSS		-	-	-	-	-	-	-	-
Funded NSS Allowance	\$	-	-	-	-	-	-	-	-
<b>NSS #2</b>									
NSS Funding Basis (Greater of CY, PY, or 3PY Average)		Current Yr	Current Yr	Current Yr	Current Yr	Current Yr	Current Yr	Current Yr	Current Yr
CY ADA (Actual)		-	-	-	-	-	-	-	-
Funded ADA for NSS		-	-	-	-	-	-	-	-
Funded NSS Allowance	\$	-	-	-	-	-	-	-	-
<b>NSS #3</b>									
NSS Funding Basis (Greater of CY, PY, or 3PY Average)		Current Yr	Current Yr	Current Yr	Current Yr	Current Yr	Current Yr	Current Yr	Current Yr
CY ADA (Actual)		-	-	-	-	-	-	-	-
Funded ADA for NSS		-	-	-	-	-	-	-	-
Funded NSS Allowance	\$	-	-	-	-	-	-	-	-
<b>NSS #4</b>									
NSS Funding Basis (Greater of CY, PY, or 3PY Average)		Current Yr	Current Yr	Current Yr	Current Yr	Current Yr	Current Yr	Current Yr	Current Yr
CY ADA (Actual)		-	-	-	-	-	-	-	-
Funded ADA for NSS		-	-	-	-	-	-	-	-
Funded NSS Allowance	\$	-	-	-	-	-	-	-	-
<b>NSS #5</b>									
NSS Funding Basis (Greater of CY, PY, or 3PY Average)		Current Yr	Current Yr	Current Yr	Current Yr	Current Yr	Current Yr	Current Yr	Current Yr
CY ADA (Actual)		-	-	-	-	-	-	-	-
Funded ADA for NSS		-	-	-	-	-	-	-	-
Funded NSS Allowance	\$	-	-	-	-	-	-	-	-
<b>PER-ADA FUNDING LEVELS</b>									
Base, Supplemental and Concentration Rate per ADA									

User Notes Additional columns are hidden to the right and available for optional use. For tips click on microsoft support link. [How to hide/unhide rows or columns](#)

background color on rows 63-66 can be removed to see calculation if needed

# Instructions Tab

Latitude 37.8 High (138289)										5.28.25	User Notes	Additional columns are hidden to the right and available for optional use. For ties click on microsoft support link. How to hide/unhide rows or columns
	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30				
Grades TK-3	\$ 12,384.64	\$ 13,711.04	\$ 14,160.45	\$ 14,564.66	\$ 15,029.36	\$ 15,497.03	\$ 16,033.15	\$ 16,553.97				
Grades 4-6	\$ 11,387.17	\$ 12,606.74	\$ 13,020.50	\$ 13,391.57	\$ 13,818.25	\$ 14,249.62	\$ 14,741.55	\$ 15,219.83				
Grades 7-8	\$ 11,724.96	\$ 12,979.85	\$ 13,405.61	\$ 13,787.74	\$ 14,227.97	\$ 14,672.27	\$ 15,178.94	\$ 15,671.40				
Grades 9-12	\$ 13,941.44	\$ 15,433.84	\$ 15,941.39	\$ 16,395.05	\$ 16,918.18	\$ 17,445.89	\$ 18,049.03	\$ 18,634.32				
<b>Base Grants</b>												
Grades TK-3	\$ 9,166	\$ 9,919	\$ 10,025	\$ 10,256	\$ 10,566	\$ 10,927	\$ 11,289	\$ 11,655				
Grades 4-6	\$ 9,304	\$ 10,069	\$ 10,177	\$ 10,411	\$ 10,725	\$ 11,092	\$ 11,459	\$ 11,830				
Grades 7-8	\$ 9,580	\$ 10,367	\$ 10,478	\$ 10,719	\$ 11,043	\$ 11,421	\$ 11,799	\$ 12,181				
Grades 9-12	\$ 11,102	\$ 12,015	\$ 12,144	\$ 12,423	\$ 12,798	\$ 13,236	\$ 13,674	\$ 14,117				
<b>Grade Span Adjustment</b>												
Grades TK-3	\$ 953	\$ 1,032	\$ 1,043	\$ 1,067	\$ 1,099	\$ 1,136	\$ 1,174	\$ 1,212				
Grades 9-12	\$ 289	\$ 312	\$ 316	\$ 323	\$ 333	\$ 344	\$ 356	\$ 367				
<b>Prorated Base, Supplemental and Concentration Rate per ADA</b>												
Grades TK-3	\$ 10,119	\$ 10,951	\$ 11,068	\$ 11,323	\$ 11,665	\$ 12,063	\$ 12,463	\$ 12,867				
Grades 4-6	\$ 9,304	\$ 10,069	\$ 10,177	\$ 10,411	\$ 10,725	\$ 11,092	\$ 11,459	\$ 11,830				
Grades 7-8	\$ 9,580	\$ 10,367	\$ 10,478	\$ 10,719	\$ 11,043	\$ 11,421	\$ 11,799	\$ 12,181				
Grades 9-12	\$ 11,391	\$ 12,327	\$ 12,460	\$ 12,746	\$ 13,131	\$ 13,580	\$ 14,030	\$ 14,484				
<b>Prorated Base Grants</b>												
Grades TK-3	\$ 9,166	\$ 9,919	\$ 10,025	\$ 10,256	\$ 10,566	\$ 10,927	\$ 11,289	\$ 11,655				
Grades 4-6	\$ 9,304	\$ 10,069	\$ 10,177	\$ 10,411	\$ 10,725	\$ 11,092	\$ 11,459	\$ 11,830				
Grades 7-8	\$ 9,580	\$ 10,367	\$ 10,478	\$ 10,719	\$ 11,043	\$ 11,421	\$ 11,799	\$ 12,181				
Grades 9-12	\$ 11,102	\$ 12,015	\$ 12,144	\$ 12,423	\$ 12,798	\$ 13,236	\$ 13,674	\$ 14,117				
<b>Prorated Grade Span Adjustment</b>												
Grades TK-3	\$ 953	\$ 1,032	\$ 1,043	\$ 1,067	\$ 1,099	\$ 1,136	\$ 1,174	\$ 1,212				
Grades 9-12	\$ 289	\$ 312	\$ 316	\$ 323	\$ 333	\$ 344	\$ 356	\$ 367				
<b>Supplemental Grant</b>	20%	20%	20%	20%	20%	20%	20%	20%				
<b>Maximum - 1.00 ADA, 100% UPP</b>												
Grades TK-3	\$ 2,034	\$ 2,190	\$ 2,214	\$ 2,265	\$ 2,333	\$ 2,413	\$ 2,493	\$ 2,573				
Grades 4-6	\$ 1,861	\$ 2,014	\$ 2,035	\$ 2,082	\$ 2,145	\$ 2,218	\$ 2,292	\$ 2,366				
Grades 7-8	\$ 1,916	\$ 2,073	\$ 2,096	\$ 2,144	\$ 2,209	\$ 2,284	\$ 2,360	\$ 2,436				
Grades 9-12	\$ 2,278	\$ 2,465	\$ 2,492	\$ 2,549	\$ 2,626	\$ 2,716	\$ 2,806	\$ 2,897				
<b>Actual - 1.00 ADA, Local UPP as follows:</b>	68.40%	71.71%	74.93%	75.74%	75.99%	75.55%	75.76%	75.77%				
Grades TK-3	\$ 1,384	\$ 1,571	\$ 1,659	\$ 1,715	\$ 1,773	\$ 1,823	\$ 1,888	\$ 1,950				
Grades 4-6	\$ 1,273	\$ 1,444	\$ 1,525	\$ 1,577	\$ 1,630	\$ 1,676	\$ 1,736	\$ 1,793				
Grades 7-8	\$ 1,311	\$ 1,487	\$ 1,570	\$ 1,624	\$ 1,678	\$ 1,726	\$ 1,788	\$ 1,846				
Grades 9-12	\$ 1,558	\$ 1,768	\$ 1,867	\$ 1,931	\$ 1,996	\$ 2,052	\$ 2,126	\$ 2,195				
<b>Concentration Grant (&gt;55% population)</b>	65%	65%	65%	65%	65%	65%	65%	65%				
<b>Maximum - 1.00 ADA, 100% UPP</b>												
Grades TK-3	\$ 6,577	\$ 7,118	\$ 7,194	\$ 7,360	\$ 7,582	\$ 7,841	\$ 8,101	\$ 8,364				
Grades 4-6	\$ 6,048	\$ 6,545	\$ 6,615	\$ 6,767	\$ 6,971	\$ 7,210	\$ 7,448	\$ 7,690				
Grades 7-8	\$ 6,227	\$ 6,739	\$ 6,811	\$ 6,967	\$ 7,178	\$ 7,424	\$ 7,669	\$ 7,918				
Grades 9-12	\$ 7,404	\$ 8,013	\$ 8,099	\$ 8,285	\$ 8,535	\$ 8,827	\$ 9,120	\$ 9,415				
<b>Actual - 1.00 ADA, Local UPP &gt;55% as follows:</b>	13.4000%	16.7100%	19.9300%	20.7400%	20.9900%	20.5500%	20.7600%	20.7700%				
Grades TK-3	\$ 881	\$ 1,189	\$ 1,434	\$ 1,526	\$ 1,592	\$ 1,611	\$ 1,682	\$ 1,737				
Grades 4-6	\$ 810	\$ 1,094	\$ 1,318	\$ 1,404	\$ 1,463	\$ 1,482	\$ 1,546	\$ 1,597				
Grades 7-8	\$ 834	\$ 1,126	\$ 1,357	\$ 1,445	\$ 1,507	\$ 1,526	\$ 1,592	\$ 1,644				
Grades 9-12	\$ 992	\$ 1,339	\$ 1,614	\$ 1,718	\$ 1,792	\$ 1,814	\$ 1,893	\$ 1,955				

LATITUDE 37.8 HIGH SCHOOL		2025/26 PROJECTED CASH FLOW														Budget		
2025/26	Object	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June	Sub-total	Accruals	Total	Budget	
	Actuals through Month of:	N/A																
<b>A</b>	<b>Beginning Cash</b>	<b>9110</b>	<b>1,430,078</b>	<b>2,220,405</b>	<b>2,235,496</b>	<b>2,005,822</b>	<b>2,484,411</b>	<b>2,485,463</b>	<b>3,142,200</b>	<b>3,545,833</b>	<b>3,615,224</b>	<b>3,514,585</b>	<b>3,627,849</b>	<b>2,915,120</b>	<b>1,430,078</b>			
<b>B</b>	<b>Receipts</b>																	
	<b>LCFF Sources</b>																	
	State Aid - Current Year	8011	0	373,277	373,539	639,531	639,281	598,498	598,498	614,814	568,603	568,603	568,603	568,603	6,111,851	(0)	6,111,851	6,111,851
	Protection Account State Aid - Current Year	8012	0	0	0	25,099	0	0	25,099	0	0	25,280	0	0	75,478	0	75,478	75,478
	Charter Schools in Lieu of Property Taxes	8096	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	-
	<b>Federal Revenue</b>																	
	Every Student Succeeds Act (Titles I - V)	8290 - 8296	0	0	0	34,537	19,132	0	52,043	0	40	10,078	331	801	116,962	5,476	122,438	122,438
	Special Education - Federal	8181	0	0	0	15,778	8,741	0	23,776	0	18	4,604	151	366	53,434	2,502	55,936	55,936
	Child Nutrition - Federal	8220	0	0	0	9,859	9,859	9,859	9,859	9,859	9,859	9,859	9,859	9,859	88,730	29,577	118,306	118,306
	<b>Other State Revenue</b>																	
	Special Education - State	8590, 8781	0	33,275	33,298	57,009	56,987	53,352	53,352	54,806	50,687	50,687	50,687	50,687	544,825	0	544,825	544,825
	SB 740	8590	0	0	0	0	0	0	0	0	0	131,700	0	395,100	526,800	0	526,800	526,800
	Prop 28	8590	0	3,241	3,243	5,552	5,550	5,196	5,196	5,337	4,936	4,936	4,936	4,936	53,059	0	53,059	53,059
	Lottery + Mandated Block	8560	0	0	0	42,022	0	0	40,234	0	0	42,299	0	0	124,554	0	124,554	124,554
	CCSPP	8590	0	0	0	64,125	0	154,375	0	14,250	0	0	2,375	0	235,125	2,375	237,500	237,500
	CTE Incentive Grant (CTEIG)	8590	0	0	0	65,295	0	157,191	0	14,510	0	0	2,418	0	239,414	2,418	241,832	241,832
	Strong Workforce Program	8590	0	0	0	106,110	0	255,450	0	23,580	0	0	3,930	0	389,070	3,930	393,000	393,000
	Specialized Secondary Programs	8590	0	0	0	0	0	0	0	0	0	0	0	0	0	100,000	100,000	100,000
	Golden State Pathways Program	8590	0	0	0	29,880	0	71,934	0	6,640	0	0	1,107	0	109,560	1,107	110,667	110,667
	Middle College and Early College Grant	8590	0	0	0	0	0	0	0	0	0	0	0	0	0	100,000	100,000	100,000
	California Serves Grant	8590	0	0	0	0	0	0	0	0	0	0	0	0	250,000	0	250,000	250,000
	<b>Other Local Revenue</b>																	
	Grants & Foundations	8600	235,000	0	0	0	0	0	235,000	0	0	0	0	0	470,000	0	470,000	470,000
	<b>Total Receipts</b>		<b>235,000</b>	<b>409,793</b>	<b>410,080</b>	<b>1,094,798</b>	<b>739,550</b>	<b>1,305,853</b>	<b>1,043,056</b>	<b>743,796</b>	<b>634,143</b>	<b>848,045</b>	<b>644,397</b>	<b>1,030,352</b>	<b>9,138,862</b>	<b>497,384</b>	<b>9,636,247</b>	<b>9,636,247</b>
<b>C</b>	<b>Disbursements</b>																	
	Total, Certificated Salaries	1000-1999	39,580	329,830	329,830	329,830	329,830	329,830	329,830	329,830	329,830	329,830	329,830	329,830	3,667,715	290,251	3,957,965	3,957,965
	Total, Non-certificated Salaries	2000-2999	40,478	67,464	67,464	67,464	67,464	67,464	67,464	67,464	67,464	67,464	67,464	67,464	782,580	26,986	809,566	809,566
	Total, Employee Benefits	3000-3999	48,213	96,426	96,426	144,639	144,639	144,639	144,639	144,639	144,639	144,639	144,639	144,639	1,542,820	64,284	1,607,105	1,607,105
	Total, Books and Supplies	4000-4999	33,452	55,753	44,602	22,301	22,301	11,151	37,169	18,584	18,584	18,584	37,169	44,602	364,254	7,434	371,687	371,687
	Services and Other Operating Expenditures	5000-5999	120,752	120,752	120,752	181,128	181,128	120,752	120,752	120,752	181,128	181,128	784,887	483,008	2,716,918	301,880	3,018,798	3,018,798
	Total, Capital Outlay	6000-6599	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	-
	<b>Total Disbursements</b>		<b>282,475</b>	<b>670,226</b>	<b>659,075</b>	<b>745,363</b>	<b>745,363</b>	<b>673,836</b>	<b>699,854</b>	<b>681,270</b>	<b>741,646</b>	<b>741,646</b>	<b>1,363,990</b>	<b>1,069,544</b>	<b>9,074,287</b>	<b>690,834</b>	<b>9,765,121</b>	<b>9,765,121</b>
<b>D</b>	<b>Prior Year Transactions</b>	PY Amount																
	Accounts Receivable-9200	1,785,556	982,056	410,678	35,711	142,844	17,856	35,711	71,422	17,856	17,856	17,856	17,856	17,856	1,785,556	0	1,785,556	
	Prepaid Expense-9330	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Accounts Payable-9500	269,920	137,659	124,163	5,398	2,699	0	0	0	0	0	0	0	0	269,920	0	269,920	
	Current Loans-9640	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Deferred Revenue-9650	418,709	6,595	10,991	10,991	10,991	10,991	10,991	10,991	10,991	10,991	10,991	10,991	15,388	131,893	(286,816)	(154,923)	131,893
	<b>Total Pr. Yr. Transactions</b>	<b>1,096,927</b>	<b>837,802</b>	<b>275,524</b>	<b>19,322</b>	<b>129,154</b>	<b>6,864</b>	<b>24,720</b>	<b>60,431</b>	<b>6,864</b>	<b>6,864</b>	<b>6,864</b>	<b>6,864</b>	<b>2,468</b>	<b>1,383,743</b>	<b>286,816</b>	<b>1,670,559</b>	
<b>E</b>	<b>Net Increase/Decrease (B-C+D)</b>		790,327	15,091	(229,673)	478,589	1,052	656,737	403,633	69,390	(100,638)	113,263	(712,729)	(36,724)	1,448,318	93,366	1,541,684	
<b>F</b>	<b>Ending Cash (A+E)</b>		<b>2,220,405</b>	<b>2,235,496</b>	<b>2,005,822</b>	<b>2,484,411</b>	<b>2,485,463</b>	<b>3,142,200</b>	<b>3,545,833</b>	<b>3,615,224</b>	<b>3,514,585</b>	<b>3,627,849</b>	<b>2,915,120</b>	<b>2,878,396</b>	<b>2,878,396</b>			
<b>G</b>	<b>Ending Cash plus Accruals</b>																<b>2,684,946</b>	

LATITUDE 37.8 HIGH SCHOOL		2026/27 PROJECTED CASH FLOW															Budget	
2026/27	Object	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June	Sub-total	Accruals	Total	Budget	
Actuals through Month of:		N/A																
<b>A</b>	<b>Beginning Cash</b>	<b>9110</b>	<b>2,878,396</b>	<b>2,707,501</b>	<b>2,249,104</b>	<b>2,003,160</b>	<b>2,421,964</b>	<b>2,456,644</b>	<b>3,130,419</b>	<b>3,488,317</b>	<b>3,587,756</b>	<b>3,516,148</b>	<b>3,659,325</b>	<b>2,994,580</b>	<b>2,878,396</b>			
<b>B</b>	<b>Receipts</b>																	
	<b>LCFF Sources</b>																	
	State Aid - Current Year	8011	0	396,730	397,008	679,712	679,446	636,100	636,100	653,441	604,328	604,328	604,328	604,328	6,495,848	0	6,495,848	6,495,848
	Account State Aid - Current Year	8012	0	0	0	25,841	0	0	25,841	0	0	26,027	0	0	77,710	0	77,710	77,710
	Charter Schools in Lieu of Property Taxes	8096	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	-
	<b>Federal Revenue</b>	<b>8100-8299</b>																
	Every Student Succeeds Act (Titles I - V)	8290 - 8296	0	0	0	34,537	19,132	0	52,043	0	40	10,078	331	801	116,962	5,476	122,438	122,438
	Special Education - Federal	8181	0	0	0	16,245	8,999	0	24,479	0	19	4,740	155	377	55,015	2,576	57,590	57,590
	Child Nutrition - Federal	8220	0	0	0	16,100	16,100	16,100	16,100	16,100	16,100	16,100	16,100	16,100	144,898	48,299	193,197	193,197
	<b>Other State Revenue</b>	<b>8300-8599</b>																
	Special Education - State	8590, 8781	0	35,352	35,377	60,568	60,544	56,682	56,682	58,227	53,851	53,851	53,851	53,851	578,835	0	578,835	578,835
	SB 740	8590	0	0	0	0	0	0	0	0	0	131,700	0	395,100	526,800	0	526,800	526,800
	Prop 28	8590	0	3,241	3,243	5,552	5,550	5,196	5,196	5,337	4,936	4,936	4,936	4,936	53,059	0	53,059	53,059
	Lottery + Mandated Block	8560	0	0	0	42,022	0	0	40,234	0	0	42,299	0	0	124,554	0	124,554	124,554
	CCSPP	8590	0	0	0	64,125	0	154,375	0	14,250	0	0	2,375	0	235,125	2,375	237,500	237,500
	CTE Incentive Grant (CTEIG)	8590	0	0	0	65,295	0	157,191	0	14,510	0	0	2,418	0	239,414	2,418	241,832	241,832
	Strong Workforce Program	8590	0	0	0	106,110	0	255,450	0	23,580	0	0	3,930	0	389,070	3,930	393,000	393,000
	Specialized Secondary Programs	8590	0	0	0	0	0	0	0	0	0	0	0	0	100,000	100,000	100,000	100,000
	Golden State Pathways Program	8590	0	0	0	29,880	0	71,934	0	6,640	0	0	1,107	0	109,560	1,107	110,667	110,667
	Middle College and Early College Grant	8590	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	-
	California Serves Grant	8590	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	-
	<b>Other Local Revenue</b>	<b>8600-8799</b>																
	Grants & Foundations	8600	200,000	0	0	0	0	0	200,000	0	0	0	0	0	400,000	0	400,000	400,000
	<b>Total Receipts</b>		<b>200,000</b>	<b>435,322</b>	<b>435,627</b>	<b>1,145,987</b>	<b>789,772</b>	<b>1,353,027</b>	<b>1,056,675</b>	<b>792,086</b>	<b>679,273</b>	<b>894,058</b>	<b>689,530</b>	<b>1,075,492</b>	<b>9,546,849</b>	<b>166,181</b>	<b>9,713,030</b>	<b>9,713,030</b>
<b>C</b>	<b>Disbursements</b>																	
	Total, Certificated Salaries	1000-1999	39,695	330,788	330,788	330,788	330,788	330,788	330,788	330,788	330,788	330,788	330,788	330,788	3,678,362	291,093	3,969,455	3,969,455
	Total, Non-certificated Salaries	2000-2999	41,512	69,187	69,187	69,187	69,187	69,187	69,187	69,187	69,187	69,187	69,187	69,187	802,569	27,675	830,244	830,244
	Total, Employee Benefits	3000-3999	49,391	98,783	98,783	148,174	148,174	148,174	148,174	148,174	148,174	148,174	148,174	1,580,528	65,855	1,646,383	1,646,383	
	Total, Books and Supplies	4000-4999	37,894	63,157	50,526	25,263	25,263	12,631	42,105	21,052	21,052	42,105	50,526	412,625	8,421	421,046	421,046	
	Utilities and Other Operating Expenditures	5000-5999	116,468	116,468	116,468	174,702	174,702	116,468	116,468	174,702	174,702	757,044	465,873	2,620,536	291,171	2,911,707	2,911,707	
	Total, Capital Outlay	6000-6599	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	-
	<b>Total Disbursements</b>		<b>284,961</b>	<b>678,383</b>	<b>665,752</b>	<b>748,115</b>	<b>748,115</b>	<b>677,249</b>	<b>706,722</b>	<b>685,670</b>	<b>743,904</b>	<b>743,904</b>	<b>1,347,298</b>	<b>1,064,548</b>	<b>9,094,620</b>	<b>684,215</b>	<b>9,778,835</b>	<b>9,778,835</b>
<b>D</b>	<b>Prior Year Transactions</b>	<b>PY Amount</b>																
	Accounts Receivable-9200	497,384	273,561	114,398	9,948	39,791	4,974	9,948	19,895	4,974	4,974	4,974	4,974	4,974	497,384	(0)	497,384	
	Prepaid Expense-9330	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Accounts Payable-9500	690,834	352,325	317,784	13,817	6,908	0	0	0	0	0	0	0	0	690,834	0	690,834	
	Current Loans-9640	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Deferred Revenue-9650	286,816	7,170	11,951	11,951	11,951	11,951	11,951	11,951	11,951	11,951	11,951	16,731	143,408	(143,408)	(0)	143,408	
	<b>Total Pr. Yr. Transactions</b>	<b>(480,266)</b>	<b>(85,934)</b>	<b>(215,336)</b>	<b>(15,820)</b>	<b>20,932</b>	<b>(6,977)</b>	<b>(2,003)</b>	<b>7,945</b>	<b>(6,977)</b>	<b>(6,977)</b>	<b>(6,977)</b>	<b>(6,977)</b>	<b>(11,757)</b>	<b>(336,858)</b>	<b>143,408</b>	<b>(193,450)</b>	
<b>E</b>	<b>Net Increase/Decrease (B-C+D)</b>		<b>(170,895)</b>	<b>(458,397)</b>	<b>(245,944)</b>	<b>418,804</b>	<b>34,680</b>	<b>673,775</b>	<b>357,898</b>	<b>99,439</b>	<b>(71,608)</b>	<b>143,177</b>	<b>(664,744)</b>	<b>(813)</b>	<b>115,371</b>	<b>(374,626)</b>	<b>(259,255)</b>	
<b>F</b>	<b>Ending Cash (A+E)</b>		<b>2,707,501</b>	<b>2,249,104</b>	<b>2,003,160</b>	<b>2,421,964</b>	<b>2,456,644</b>	<b>3,130,419</b>	<b>3,488,317</b>	<b>3,587,756</b>	<b>3,516,148</b>	<b>3,659,325</b>	<b>2,994,580</b>	<b>2,993,767</b>	<b>2,993,767</b>			
<b>G</b>	<b>Ending Cash plus Accruals</b>																<b>2,475,733</b>	

LATITUDE 37.8 HIGH SCHOOL			2027/28 PROJECTED CASH FLOW														Budget	
2027/28	Object	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June	Sub-total	Accruals	Total	Budget	
Actuals through Month of:		N/A																
<b>A</b>	<b>Beginning Cash</b>	9110	2,993,767	2,641,774	2,113,087	1,863,498	2,233,060	2,271,886	2,873,851	3,224,650	3,321,248	3,252,320	3,397,810	2,733,732	2,993,767			
<b>B</b>	<b>Receipts</b>																	
	<b>LCFF Sources</b>																	
	State Aid - Current Year	8011	0	404,365	404,649	692,794	692,523	648,343	648,343	666,018	615,959	615,959	615,959	615,959	6,620,869	0	6,620,869	6,620,869
	Account State Aid - Current Year	8012	0	0	0	25,533	0	0	25,533	0	0	25,717	0	0	76,782	0	76,782	76,782
	Charter Schools in Lieu of Property Taxes	8096	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	-
	<b>Federal Revenue</b>	8100-8299																
	Every Student Succeeds Act (Titles I - V)	8290 - 8296	0	0	0	34,537	19,132	0	52,043	0	40	10,078	331	801	116,962	5,476	122,438	122,438
	Special Education - Federal	8181	0	0	0	16,051	8,892	0	24,187	0	19	4,684	154	372	54,358	2,545	56,903	56,903
	Child Nutrition - Federal	8220	0	0	0	15,716	15,716	15,716	15,716	15,716	15,716	15,716	15,716	15,716	141,440	47,147	188,587	188,587
	<b>Other State Revenue</b>	8300-8599																
	Special Education - State	8590, 8781	0	36,019	36,045	61,711	61,687	57,752	57,752	59,326	54,867	54,867	54,867	54,867	589,762	0	589,762	589,762
	SB 740	8590	0	0	0	0	0	0	0	0	0	131,700	0	395,100	526,800	0	526,800	526,800
	Prop 28	8590	0	3,241	3,243	5,552	5,550	5,196	5,196	5,337	4,936	4,936	4,936	4,936	53,059	0	53,059	53,059
	Lottery + Mandated Block	8560	0	0	0	42,022	0	0	40,234	0	0	42,299	0	0	124,554	0	124,554	124,554
	CCSPP	8590	0	0	0	64,125	0	154,375	0	14,250	0	0	2,375	0	235,125	2,375	237,500	237,500
	CTE Incentive Grant (CTEIG)	8590	0	0	0	65,295	0	157,191	0	14,510	0	0	2,418	0	239,414	2,418	241,832	241,832
	Strong Workforce Program	8590	0	0	0	106,110	0	255,450	0	23,580	0	0	3,930	0	389,070	3,930	393,000	393,000
	Specialized Secondary Programs	8590	0	0	0	0	0	0	0	0	0	0	0	0	100,000	0	100,000	100,000
	Golden State Pathways Program	8590	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	-
	Middle College and Early College Grant	8590	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	-
	California Serves Grant	8590	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	-
	<b>Other Local Revenue</b>	8600-8799																
	Grants & Foundations	8600	200,000	0	0	0	0	0	200,000	0	0	0	0	0	400,000	0	400,000	400,000
	<b>Total Receipts</b>		200,000	443,625	443,936	1,129,445	803,500	1,294,022	1,069,003	798,737	691,536	905,954	700,685	1,087,751	9,568,194	163,891	9,732,085	9,732,085
<b>C</b>	<b>Disbursements</b>																	
	Total, Certificated Salaries	1000-1999	39,918	332,650	332,650	332,650	332,650	332,650	332,650	332,650	332,650	332,650	332,650	332,650	3,699,064	292,732	3,991,796	3,991,796
	Total, Non-certificated Salaries	2000-2999	42,710	71,183	71,183	71,183	71,183	71,183	71,183	71,183	71,183	71,183	71,183	71,183	825,726	28,473	854,199	854,199
	Total, Employee Benefits	3000-3999	50,106	100,212	100,212	150,318	150,318	150,318	150,318	150,318	150,318	150,318	150,318	150,318	1,603,388	66,808	1,670,196	1,670,196
	Total, Books and Supplies	4000-4999	37,889	63,149	50,519	25,260	25,260	42,099	21,050	21,050	21,050	42,099	50,519	412,572	8,420	420,992	420,992	
	Facilities and Other Operating Expenditures	5000-5999	116,650	116,650	116,650	174,975	174,975	116,650	116,650	174,975	174,975	758,225	466,600	2,624,625	291,625	2,916,250	2,916,250	
	Total, Capital Outlay	6000-6599	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	-
	<b>Total Disbursements</b>		287,273	683,843	671,214	754,385	754,385	683,430	712,900	691,850	750,175	750,175	1,354,475	1,071,270	9,165,376	688,058	9,853,433	9,853,433
<b>D</b>	<b>Prior Year Transactions</b>	PY Amount																
	Accounts Receivable-9200	166,181	91,400	38,222	3,324	13,294	1,662	3,324	6,647	1,662	1,662	1,662	1,662	1,662	166,181	0	166,181	
	Prepaid Expense-9330	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Accounts Payable-9500	684,215	348,950	314,739	13,684	6,842	0	0	0	0	0	0	0	0	684,215	0	684,215	
	Current Loans-9640	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Deferred Revenue-9650	143,408	7,170	11,951	11,951	11,951	11,951	11,951	11,951	11,951	11,951	11,951	16,731	143,408	(0)	143,408	143,408	
	<b>Total Pr. Yr. Transactions</b>	(661,442)	(264,721)	(288,468)	(22,311)	(5,498)	(10,289)	(8,627)	(5,303)	(10,289)	(10,289)	(10,289)	(10,289)	(15,069)	(661,442)	0	(661,442)	
<b>E</b>	<b>Net Increase/Decrease (B-C+D)</b>		(351,994)	(528,687)	(249,589)	369,562	38,826	601,965	350,800	96,598	(68,928)	145,490	(664,078)	1,412	(258,624)	(524,167)	(782,791)	
<b>F</b>	<b>Ending Cash (A+E)</b>		2,641,774	2,113,087	1,863,498	2,233,060	2,271,886	2,873,851	3,224,650	3,321,248	3,252,320	3,397,810	2,733,732	2,735,144	2,735,144			
<b>G</b>	<b>Ending Cash plus Accruals</b>																2,210,977	

LATITUDE 37.8 HIGH SCHOOL			2028/29 PROJECTED CASH FLOW														Budget	
2028/29	Object	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June	Sub-total	Accruals	Total	Budget	
Actuals through Month of:		N/A																
<b>A</b>	<b>Beginning Cash</b>	9110	2,735,144	2,386,566	1,879,867	1,654,459	2,054,063	2,123,456	2,756,452	3,137,695	3,265,807	3,225,507	3,399,315	2,748,280	2,735,144			
<b>B</b>	<b>Receipts</b>																	
	<b>LCFF Sources</b>																	
	State Aid - Current Year	8011	0	414,245	414,535	709,721	709,443	664,184	664,184	682,290	631,008	631,008	631,008	631,008	6,782,633	0	6,782,633	6,782,633
	Charter Account State Aid - Current Year	8012	0	0	0	25,273	0	0	25,273	0	0	25,455	0	0	76,000	0	76,000	76,000
	Charter Schools in Lieu of Property Taxes	8096	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	-
	<b>Federal Revenue</b>	8100-8299																
	Every Student Succeeds Act (Titles I - V)	8290 - 8296	0	0	0	34,537	19,132	0	52,043	0	40	10,078	331	801	116,962	5,476	122,438	122,438
	Special Education - Federal	8181	0	0	0	15,887	8,801	0	23,940	0	18	4,636	152	368	53,804	2,519	56,323	56,323
	Child Nutrition - Federal	8220	0	0	0	15,370	15,370	15,370	15,370	15,370	15,370	15,370	15,370	15,370	138,328	46,109	184,437	184,437
	<b>Other State Revenue</b>	8300-8599																
	Special Education - State	8590, 8781	0	36,885	36,911	63,195	63,170	59,140	59,140	60,752	56,186	56,186	56,186	56,186	603,937	0	603,937	603,937
	SB 740	8590	0	0	0	0	0	0	0	0	0	131,700	0	395,100	526,800	0	526,800	526,800
	Prop 28	8590	0	3,241	3,243	5,552	5,550	5,196	5,196	5,337	4,936	4,936	4,936	4,936	53,059	0	53,059	53,059
	Lottery + Mandated Block	8560	0	0	0	42,022	0	0	40,234	0	0	42,299	0	0	124,554	0	124,554	124,554
	CCSPP	8590	0	0	0	64,125	0	154,375	0	14,250	0	0	2,375	0	235,125	2,375	237,500	237,500
	CTE Incentive Grant (CTEIG)	8590	0	0	0	65,295	0	157,191	0	14,510	0	0	2,418	0	239,414	2,418	241,832	241,832
	Strong Workforce Program	8590	0	0	0	106,110	0	255,450	0	23,580	0	0	3,930	0	389,070	3,930	393,000	393,000
	Specialized Secondary Programs	8590	0	0	0	0	0	0	0	0	0	0	0	0	0	100,000	100,000	100,000
	Golden State Pathways Program	8590	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	-
	Middle College and Early College Grant	8590	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	-
	California Serves Grant	8590	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	-
	<b>Other Local Revenue</b>	8600-8799																
	Grants & Foundations	8600	200,000	0	0	0	0	0	200,000	0	0	0	0	0	400,000	0	400,000	400,000
	<b>Total Receipts</b>		200,000	454,370	454,689	1,147,086	821,466	1,310,905	1,085,379	816,089	707,558	921,667	716,706	1,103,769	9,739,685	162,827	9,902,512	9,902,512
<b>C</b>	<b>Disbursements</b>																	
	Total, Certificated Salaries	1000-1999	39,888	332,397	332,397	332,397	332,397	332,397	332,397	332,397	332,397	332,397	332,397	332,397	3,696,251	292,509	3,988,760	3,988,760
	Total, Non-certificated Salaries	2000-2999	40,717	67,862	67,862	67,862	67,862	67,862	67,862	67,862	67,862	67,862	67,862	67,862	787,199	27,145	814,344	814,344
	Total, Employee Benefits	3000-3999	49,507	99,015	99,015	148,522	148,522	148,522	148,522	148,522	148,522	148,522	148,522	1,584,232	66,010	1,650,242	1,650,242	
	Total, Books and Supplies	4000-4999	37,934	63,224	50,579	25,289	25,289	12,645	42,149	21,075	21,075	42,149	50,579	413,061	8,430	421,490	421,490	
	Utilities and Other Operating Expenditures	5000-5999	119,762	119,762	119,762	179,642	179,642	119,762	119,762	179,642	179,642	778,450	479,046	2,694,635	299,404	2,994,039	2,994,039	
	Total, Capital Outlay	6000-6599	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	<b>Total Disbursements</b>		287,808	682,258	669,614	753,712	753,712	681,187	710,691	689,617	749,497	749,497	1,369,380	1,078,406	9,175,378	693,497	9,868,876	9,868,876
<b>D</b>	<b>Prior Year Transactions</b>	PY Amount																
	Accounts Receivable-9200	163,891	90,140	37,695	3,278	13,111	1,639	3,278	6,556	1,639	1,639	1,639	1,639	1,639	163,891	0	163,891	
	Prepaid Expense-9330	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Accounts Payable-9500	688,058	350,909	316,507	13,761	6,881	0	0	0	0	0	0	0	0	688,058	0	688,058	
	Current Loans-9640	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Deferred Revenue-9650	0	0	0	0	0	0	0	0	0	0	0	0	0	(0)	(0)		
	<b>Total Pr. Yr. Transactions</b>	(524,167)	(260,770)	(278,812)	(10,483)	6,231	1,639	3,278	6,556	1,639	1,639	1,639	1,639	1,639	(524,167)	0	(524,167)	
<b>E</b>	<b>Net Increase/Decrease (B-C+D)</b>		(348,577)	(506,700)	(225,408)	399,604	69,393	632,996	381,244	128,112	(40,300)	173,808	(651,035)	27,003	40,139	(530,670)	(490,531)	
<b>F</b>	<b>Ending Cash (A+E)</b>		2,386,566	1,879,867	1,654,459	2,054,063	2,123,456	2,756,452	3,137,695	3,265,807	3,225,507	3,399,315	2,748,280	2,775,283	2,775,283			
<b>G</b>	<b>Ending Cash plus Accruals</b>																2,244,613	

**Education For Change Public Schools**  
**Statement of Financial Summary**  
**Actuals Through April 30, 2025**

Reporting Book:

ACCRUAL

Location:

Latitude 37.8 High School

**Assets**

Current Assets	2,531,732.55
Long-term Assets	73,041.47
<b>Total Assets</b>	<b>2,604,774.02</b>

**Liabilities and Net Assets**

Liabilities	
Short-term Liabilities	2,012,481.52
Total Liabilities	2,012,481.52
Net Assets	592,292.50
<b>Total Liabilities and Net Assets</b>	<b>2,604,774.02</b>

Current Year Balance

Education For Change Public Schools  
Statement of Revenues and Expenditures  
Actuals Through April 30, 2025

Reporting Book:

ACCRUAL

Location:

Latitude 37.8 High School

	<u>Actual</u>
Revenues over Expenditures	
Revenues	
Grant Revenues	
Federal Revenues	152,896.63
Other State Revenue	721,293.89
Total Grant Revenues	<u>874,190.52</u>
Program Service Revenue	
LCFF Revenue Sources	3,992,759.00
Total Program Service Revenue	<u>3,992,759.00</u>
Other Revenue	463,394.38
Total Revenues	<u>5,330,343.90</u>
Expenditures	
Personnel	4,508,107.85
General and Administrative Expenses	2,475,081.14
Total Expenditures	<u>6,983,188.99</u>
Total Revenues over Expenditures	<u>(1,652,845.09)</u>



## Latitude 37.8 High School

### Multi-Year Budget Assumptions Narrative

The following assumptions are unaudited statements based on the current financial position of Latitude and an estimate of revenues and expenditures based on known charter rates and the current and future program of Latitude. They are accurate to the best of the current information available as of June 6, 2025.

#### A. ENROLLMENT, UNDUPLICATED COUNT & AVERAGE DAILY ATTENDANCE

##### 1. Enrollment

- i. FY26: based on the number of returning students, accepted offers, and historical enrollment trends.
- ii. FY27-FY29: Latitude expects to enroll 100 students in 9th each year (which aligns to historical patterns). 10th - 12th grade enrollment is based on cohort movement, with expectation that any exiting students are replaced by new students.

##### 2. Unduplicated Pupil Count

- i. Based on the 3-year rolling percentage in the LCFF Calculator, which expected to remain fairly steady through FY29 (between 75% to 76%).

##### 3. Average Daily Attendance

- i. FY26: based on FY25 P-2.
- ii. FY27-FY29: Attendance expected to increase by 1.1% each year, until reaching a target of 95% in FY29. Latitude is currently investing in increasing attendance.

#### B. REVENUES

##### 1. LCFF Sources

- i. LCFF Revenue is based on FCMAT LCFF calculator v26.1c, and uses the CDE statutory COLA assumptions (below) and additional site assumptions as specified above.

<b>Fiscal Year</b>	FY26	FY27	FY28	FY29
<b>Statutory COLA</b>	2.30%	3.02%	3.42%	3.31%

2. Federal Revenues

- i. Every Student Succeeds Act (Titles I - V)
  - a. Based on current FY25 allocations (as of January 2025) and are assumed to remain flat for FY26-FY29.
- ii. Special Education - Federal
  - a. The Federal Special Education (IDEA) and Federal Mental Health revenues are based on the El Dorado SELPA FY25 per ADA rates and are assumed to remain flat in future years.

<b>Federal Sped</b>	<b>Per-ADA</b>
IDEA	136.54 (after 3% admin fee)
Mental Health	\$11.68

- iii. Child Nutrition - Federal
  - a. Based on pro-rated FY25 Actuals. Assumed to remain flat in future years, and equal the corresponding Food Services expense.

3. Other State Revenues

- i. Special Education - State
  - a. AB 602:
    - a. FY26: Per El Dorado SELPA, AB 602 is funded at \$917.53 per ADA in FY26; this rate is subject to an admin fee of 3%.
    - b. FY27-FY29: This rate is assumed to increase each year by the projected CDE statutory COLA.
  - b. Mental Health:
    - a. FY26: Per CDE, Mental Health is funded at \$82.62 per ADA in FY25 and this rate is assumed for FY26.
    - b. FY27-FY29: The rate is assumed to increase each year by the projected CDE statutory COLA.
- ii. All Other State Revenues
  - a. Mandated Block Grant, Lottery, SB740, and Prop 28 revenues are assumed to be ongoing and remain equal to the overall FY26 total in future years. If revenues were reduced, Latitude would correspondingly reduce programmatic expenditures.
    - a. Mandated Block Grant (HS) revenue is funded at \$55.76 per ADA in FY25. The FY26 rate is assumed to increase by the projected CDE statutory COLA to \$57.04.
    - b. Lottery revenue is estimated to be funded at \$273 per ADA in FY25 and this rate is assumed for FY26.
    - c. Prop 28 funding is \$53,059 in FY25 and assumed to remain at this amount.

- b. A table summary of State grants follows the written summary below. Where applicable, Latitude intends to reduce associated expenditures once the grant revenues phase out.
- a. Latitude received a California Community Schools Partnership Program (CCSPP) grant and this revenue is confirmed at \$237,500 per year from FY26 - FY29.
  - b. Latitude received a Golden State Pathways Program (GSPP) implementation grant for Game Design and this revenue is confirmed at \$110,667 from FY26-FY27.
  - c. Latitude received Strong Workforce Program (SWP) grants (Rounds 6 and 7) and this revenue is confirmed at \$393,000 in FY26-FY27 and assumed at the same level in FY28-FY29 given that Latitude has received this grant in multiple years.
  - d. Latitude received the Career Technical Education Incentive grant (CTEIG) and this revenue is confirmed at \$241,832 in FY26 and assumed at the same level in FY27-FY29 given that Latitude has received this grant in multiple years.
  - e. Latitude received the Middle College and Early College (MCEC) grant and this revenue is confirmed at \$100,000 in FY26.
  - f. Latitude received the California Serves grant and this revenue is confirmed at \$250,000 in FY26.
  - g. Latitude assumes the Specialized Secondary Programs (SSP) grant at a level of \$100,000 from FY26-FY29; Latitude has previously received this grant in FY25 and expects notification of the grant for FY26 in June 2025.
  - h. Latitude has \$134,723 in Arts, Music, and Instructional Materials (AMIM) Discretionary Block Grant and \$283,986 in Learning Recovery Emergency Block Grant (LREBG) and will be allocating these revenues from FY26-FY28 (see table below for annual allocation). Note that these grants below are included in deferred revenue and are correspondingly reduced from the fund balance in the year the revenue is recognized.

Grant	FY26	FY27	FY28	FY29	Confirmed
CCSPP	\$237,500	\$237,500	\$237,500	\$237,500	FY26-FY29
GSPP	\$110,667	\$110,667	\$0	\$0	FY26-FY27
SWP	\$393,000	\$393,000	\$393,000	\$393,000	FY26-FY27
CTEIG	\$241,832	\$241,832	\$241,832	\$241,832	FY26
MCEC	\$100,000	\$0	\$0	\$0	x
CA Serves	\$250,000	\$0	\$0	\$0	x
SSP	\$100,000	\$100,000	\$100,000	\$100,000	
AMIM	\$42,438	\$46,143	\$46,143	\$0	FY26-FY29
LREBG	\$89,456	\$97,265	\$97,265	\$0	FY26-FY29

4. Other Local Revenues

- i. FY26: Grants and Fundraising: Latitude is budgeted at \$470,000 in local revenue for FY26. \$400,000 is in confirmed local grants for FY26 (XQ: \$250,000; Roberts Foundation: \$75,000; Schwab Foundation: \$75,000) and \$70,000 is the expected reimbursement for social-emotional services through the Department of Health Care Certified Wellness Coach Employer Support Grant Program.
- ii. FY27-FY29: Latitude is budgeted at \$400,000 per year. Latitude has confirmed the XQ grant for \$75,000 in FY27. All other revenues are assumed and are based on Latitude’s track record of securing both state and local grants.
  - a. If actual grant and foundation revenues were less than budgeted, Latitude would correspondingly reduce associated expenditures.

**C. EXPENDITURES**

- 1. FY26 total compensation is based on defined salary scales and health, and retirement rates. Per-capita increases in total compensation from FY27-FY29 are budgeted to increase each year in alignment with the projected CDE statutory COLA. 85% of Latitude staff are unionized and salary and health will be subject to negotiated collective bargaining agreements. Projected annual rate increases / rates for salary, health, and retirement are listed below.

Compensation	FY26	FY27	FY28	FY29
Salary		2.55%	2.89%	2.80%
Health		5%	5%	5%
STRS	19.10%	19.10%	19.10%	19.10%
PERS	26.81%	26.90%	27.80%	27.40%

- 2. FTE staffing levels are based on programming need, total enrollment and total revenue, including aligning grant-funded positions with availability of grant funding.

3. Certificated Salaries

i. FTE table by object code listed below.

Category	FY26	FY27	FY28	FY29
1100	32.5	31.5	30.5	30.0
1200	3.8	3.8	3.8	3.8
1300	5.5	5.5	5.5	5.0

4. Non-Certificated Salaries

i. FTE table by object code listed below.

Category	FY26	FY27	FY28	FY29
2100	5.0	5.0	5.0	5.0
2200	4.7	4.7	4.7	3.7
2300	3.0	3.0	3.0	3.0
2400	1.0	1.0	1.0	1.0

5. Employee Benefits

i. STRS and PERS

a. Latitude provides STRS benefits to all certificated employees and PERS benefits for classified staff that meet the defined eligibility criteria. 96% of certificated compensation is projected to be eligible for STRS and 91% of classified compensation is projected to be eligible for PERS. See Compensation table above for projected STRS and PERS rates per FY.

ii. Health Benefits

a. Latitude provides comprehensive health benefits to employees with a FTE  $\geq 0.75$ . See Compensation table above for projected annual increases in per-capita health benefits.

iii. Other Benefits

a. All classified employees receive Social Security, and all employees receive defined Medicare and Unemployment benefits. These rates are projected to remain the same from FY26-FY29.

6. Books and Supplies

- i. Except as noted below, all books and supplies are assumed to increase 2% per year from FY27-FY29.
- ii. 4400: the amount is reduced in FY27 to account for a one-time investment in FY26 and then is assumed to increase 2% per year from FY28-FY29.
- iii. 4700: The portion paid for via the Federal Child Nutrition reimbursement is budgeted equal to that revenue each year.

7. Services and Operating Expenses

- i. Except where noted below, all services and operating expenses are assumed to increase 2% per year from FY27-FY29.
- ii. 5200: the amount is reduced in FY26 to account for a one-time investment in FY26 and then is assumed to increase 2% per year from FY27-FY28.
- iii. 5600: Per lease, rent is \$702,400 per year. Other expenses are assumed to increase 2% per year from FY27-FY29.
- iv. 5800: the amount is reduced in corresponding years to account for known one-time grant-related investments. 5800 includes Home Office services, projected as 10.25% of total revenue. All other items in 5800 are assumed to increase 2% per year from FY27-FY29.

8. Capital Outlay

- i. Expense reflects facility maintenance projects.

**D. FUND BALANCE**

1. The beginning Fund Balance of \$2,244,794 is based on the FY24 Audit.
2. Latitude is projected to have an operating reserve at the end of FY29 of approximately \$2.4M.
3. Latitude's reserve rate exceeds 23% each year, exceeding statutory minimums reserve rates.

**E. CASH FLOW**

1. The 2025-26 beginning cash, prior year accounts receivable, prior year accounts payable, and prior year deferred revenue are based on 2024-25 ending cash flow projections as of May 31, 2025.
2. Latitude maintains a positive cash balance through 2028-29 and has a projected ending cash balance in June 2029 of \$2.8M.

## **Latitude 37.8 High School**

### **Multi-Year Budget Contingency Narrative**

#### **A. Contingency**

If actual revenues are less than budgeted, Latitude would correspondingly reduce associated expenditures. Depending on the level of revenue reductions, Latitude has the ability to draw on reserves or rely on network support. The expectation if that situation occurs is that it would be temporary and allow time for Latitude to make the necessary adjustments to be sustainable.