

SEAN HEALY  
SUPERINTENDENT

RAENEL TOSTE  
CHIEF BUSINESS OFFICIAL



BOARD OF TRUSTEES

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ESTABLISHED 1865  
NEWCASTLE ELEMENTARY SCHOOL DISTRICT  
645 KENTUCKY GREENS WAY, NEWCASTLE, CA 95658  
PHONE: (916) 259-2832 FAX: (916) 259-2835  
<http://www.newcastle.k12.ca.us>  
*Pride in our past ~ Promise in our future*

August 1, 2023

Mr. Ace Ensign  
Rocklin Academy-Gateway  
2204 Plaza Drive, Suite 200  
Rocklin, CA 95765

RE: FY 2023-24 Adopted Budget Report

Dear Mr. Ensign,

Thank you for the timely submission of the 2023-24 Adopted Budget Report and backup documentation for Rocklin Academy-Gateway. In accordance with Education Code 47604.32, Newcastle Elementary School District has the responsibility to monitor the fiscal condition of Rocklin Academy-Gateway.

The Newcastle Elementary School District has completed the review of the 2023-24 Adopted Budget Report. Based on the data provided to our office, the report has been **accepted** with the following comments:

- The multi-year projection shows that the charter school will be able to meet its financial obligations for the current and two subsequent years and has a positive certification.
- Restricted 2023-24 deficit spending is consistent with the utilization of one-time funds that were received in prior years
- Cash flow statement shows positive monthly cash balances
- Enrollment projections show reasonable assumptions.

We appreciate the partnership with the Rocklin Academy Family of Schools Board of Directors and administration as they strive to develop and maintain balanced budgets and continue to reflect fiscal stability overall. Please do not hesitate to contact me at (916) 824-1664 if I can be of assistance and support.

Thank you,



Raenel Toste  
Chief Business Official  
Newcastle Elementary School District  
[rtoste@newcastle.k12.ca.us](mailto:rtoste@newcastle.k12.ca.us)

***In Collaboration with Ryland Business Services***

THE ROCKLIN ACADEMY  
FINANCIAL REPORT - ALTERNATIVE FORM  
JULY 1, 2023 - JUNE 30, 2024

ADOPTED BUDGET REPORT

Charter School Name	Rocklin Academy Gateway
CDS#	31-668520-127928
Charter Approving Entity	Newcastle Elementary School District
County	Placer
Charter #	1528

**NOTE:** An Alternative Form submitted to the California Department of Education will not be considered a valid submission if the following information is missing:

For information in this report, please contact:

<u>For County Fiscal Contact:</u>	<u>For Approving Entity:</u>	<u>For Charter School:</u>
Teresa Stelzer Name	<i>Sean Healy</i> Denny Rush Name	Ace Ensign Name
District Fiscal Management Advisor Title	Superintendent Title	Director of Finance Title
530-886-5857 Telephone	916-259-2832 Telephone	916-778-4544 xt.80103 Telephone
tstelzer@placercoe.k12.ca.us Email Address	<i>SEALY</i> drush@newcastle.k12.ca.us Email Address	aensign@rocklinacademy.org Email Address

To the entity that approved the charter school:

(X) 2022-2023 CHARTER SCHOOL REPORT - ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to Education Code.

Signed: *Robin Stout* Date: *6/20/2023*  
Charter School Official  
(Original signature required)

Printed Name: Robin Stout Title: Superintendent

To the County Superintendent of Schools:

(X) 2022-2023 CHARTER SCHOOL REPORT - ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to Education Code.

Signed: *Ace Ensign* Date: *7-18-23*  
Authorized Representative of  
Charter Approving Entity  
(Original signature required)

Printed Name: *SEAN HEALY* Title: *SUPERINTENDENT*

To the Superintendent of Public Instruction:

(X) 2022-2023 CHARTER SCHOOL REPORT - ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to Education Code.

Signed: \_\_\_\_\_ Date: \_\_\_\_\_  
County Superintendent/Designee  
(Original signature required)



# ROCKLIN ACADEMY

## FAMILY OF SCHOOLS

**2023-2024**

# **Adopted Budget Report**

Presented to the Board of Directors  
June 20, 2023

# ROCKLIN ACADEMY FAMILY OF SCHOOLS

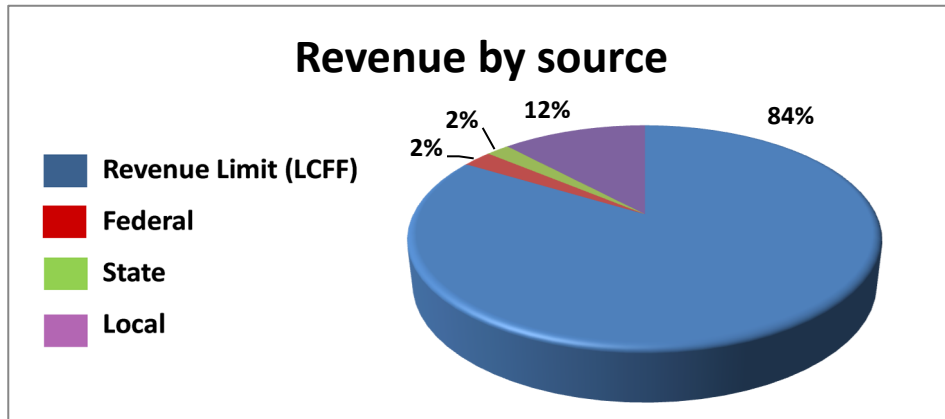
## 2023-2024 Adopted Budget Report

Local Educational Agencies, including Charter Schools, are required to adopt a budget prior to July 1 of each year in order to authorize the expenditure of funds. Budgets are “living documents” that change as new information becomes available. Interim budget reports provide an updated picture of the financial condition during the year and are a tool to evaluate the proposed budget as well as current year revenues and expenditures. The First Interim Report is from July 1<sup>st</sup> through October 31<sup>st</sup>. We then review the budget again with the Second Interim Report which is from July 1<sup>st</sup> through January 31<sup>st</sup>. The Budget, First Interim and Second Interim all project the financial activity through June 30<sup>th</sup>. We use this report to summarize the cost to provide necessary resources and support for the students of the Rocklin Academy Family of Schools (RAFOS).

### Revenue Components

RAFOS receives funding for operations from several sources. The following is a breakdown of the major funding sources:

Description	Unrestricted	Restricted	Combined
Local Control Funding Formula	\$ 28,044,961		\$ 28,044,961
Federal	-	817,207	817,207
State	480,351	164,967	645,318
Local	1,831,500	2,184,956	4,016,456
Contribution to Restricted	(1,807,852)	1,807,852	-
<b>TOTAL</b>	<b>\$ 28,548,960</b>	<b>\$ 4,974,982</b>	<b>\$ 33,523,942</b>



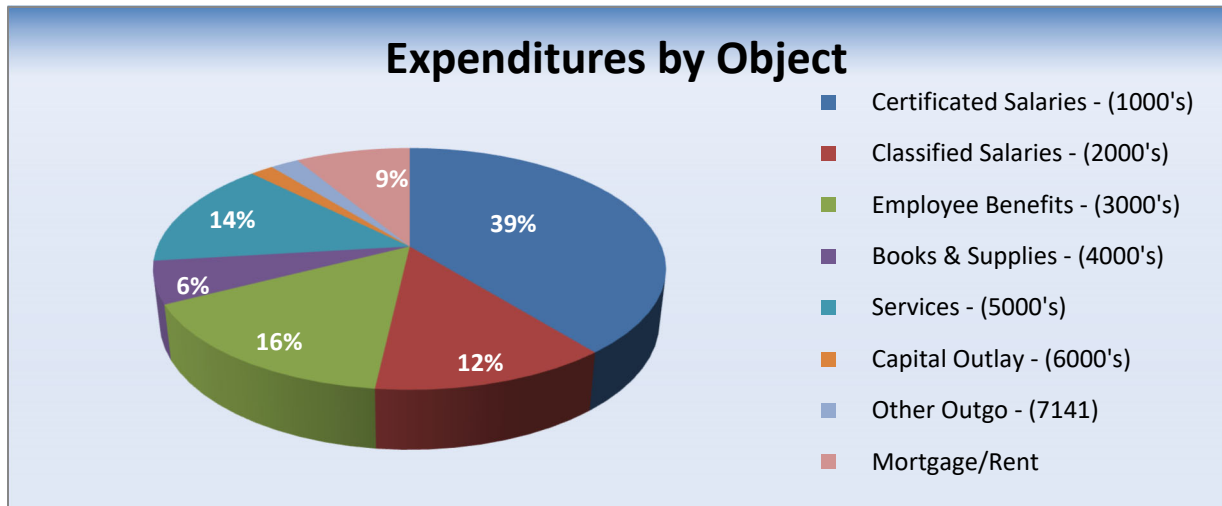
The calculation of revenue is a complicated process with many components. The most significant revenue source for RAFOS is the Local Control Funding Formula (LCFF) which established a ‘target’ base funding level. Future changes to the base funding amount is determined by a Cost of Living Adjustment (COLA) within the Governors’ budget. The material revenue and expense assumptions can be located within the Budget Guidelines and Assumptions section of this report.

**Expenditure Components**

As illustrated below, the majority of expenditures (approximately 67%) are for salaries and benefits related to providing services and resources for our students. Additionally, the cost of facilities (rent and principal/interest) account for approximately 10%, organization wide, of the total unrestricted budget. Actual rent expense varies significantly by each individual site.

The following is a breakdown of the major expenditures by object codes:

Description	Unrestricted	Restricted	Combined
Certificated Salaries - (1000's)	\$ 11,294,242	\$ 1,833,482	\$ 13,127,724
Classified Salaries - (2000's)	3,499,649	734,029	4,233,678
Employee Benefits - (3000's)	4,443,357	804,891	5,248,248
Books & Supplies - (4000's)	1,386,056	504,651	1,890,707
Services - (5000's)	5,393,719	1,888,766	7,282,485
Capital Outlay - (6000's)	540,359	46,870	587,229
Other Outgo - (7141)	714,802	-	714,802
Transfer of In-direct costs - (7310)	(-)	-	-
Debt Service - Principal - (7439)	112,017	-	112,017
Debt Service - Interest - (7438)	321,948	-	321,948
<b>TOTAL</b>	<b>\$ 27,706,149</b>	<b>\$ 5,812,689</b>	<b>\$ 33,518,838</b>



**Contributions to Restricted Programs**

The contributions to restricted programs occur when expenses for a specific program exceed the associated revenues. The two main contribution programs are contributions to Special Education and contribution to restricted lottery for curriculum costs. The breakdown below indicates the expected transfers of unrestricted resources to the Special Education Program, which is the larger of the contribution resources, to cover expenditures in excess of revenue.

	Western Sierra	Rocklin Academy	Gateway	American River	Total
<b>Description</b>					
Revenues	746,361	542,322	1,088,654	115,414	<b>2,492,731</b>
Expenses	970,248	1,131,288	1,783,648	322,099	<b>4,207,283</b>
Contribution	223,907	588,966	694,994	206,685	<b>1,714,552</b>

**Education Protection Account**

The creation of the Education Protection Account (EPA) by Proposition 30 provides that a portion of K-14 general purpose funds must be utilized for instructional purposes. K-14 local agencies have the sole authority to determine how the funds received from the EPA are spent, but with these provisions:

- *The spending plan must be approved by the governing board during a public meeting.*
- *EPA funds cannot be used for the salaries or benefits of administrators or any other administrative costs.*
- *Each year, the local agency must publish on its website an accounting of how much money was received from the EPA and how the funds were expended.*

The projected EPA spending plan is indicated below:

<b>Projected EPA Spending Plan</b>					
	Western Sierra	Rocklin Academy	Gateway	American River	Total
<b>EXPENDITURES</b>					
Certificated Instructional Salaries (1000's)	1,741,039	1,172,945	157,937	17,917	<b>3,089,838</b>
Certificated Instructional Benefits (3000's)	549,909	334,886	55,975	4,883	<b>945,653</b>
<b>Total</b>	<b>2,290,948</b>	<b>1,507,831</b>	<b>213,912</b>	<b>22,800</b>	<b>4,035,491</b>

**Multi-year Projection**

Multi-year projections are based on the best available information at the time of the report. These projections are designed to provide an initial blueprint and to help in budget adoption as well as estimated interims. We will continue to provide updates as more information becomes available. The most significant estimate is enrollment and attendance as that determines revenue and associated staffing projections. Additional assumptions can be found within the Budget Guidelines and Assumptions section of this report.

**Cash Flow**

Expenditures are projected based on past spending patterns and anticipated payment dates. Revenues are projected based on the apportionment schedule as indicated in the Education Code or on past funding patterns, as appropriate. Should the apportionment schedule change, we will provide updates to our revenues and expenditures to ensure compliance with our debt covenants.

We are currently projecting to have a positive cash flow through fiscal years 2023-2024, 2024-2025 and 2025-2026 with projected ending unrestricted cash balances of \$12,521,266, \$13,364,528, and \$14,212,219 respectively.

### **Conclusion**

This report continues to support that the Rocklin Academy Family of Schools (RAFOS) will be able to meet its financial obligations and covenants for the 2023-2024, 2024-2025, and 2025-2026 school years. Based on this information, RAFOS certifies that its financial position is “positive.” As we receive reports and updates regarding the State Budget that affect the current projections, the budget will continue to be updated. If you have questions regarding this report or require additional financial information, please contact the Director of Finance for the Rocklin Academy Family of Schools.

### **Budget Guidelines and Assumptions**

Budget guidelines are a set of over-arching financial goals and expectations. Budget assumptions are the expectations that are being used for each budget component. As new information becomes available, we will continue to update our guidelines and assumptions.

#### ***Budget Guidelines***

1. The budget shall support the Strategic Plan of the Organization.
2. A Reserve for Economic Uncertainty of 5% shall be included in the fund balance.
  - a. Our Organizational goal is a 20% reserve (inclusive of the 5% REU) to account for uncertainties.
3. Budget assumptions shall be developed, reviewed, and updated on a regular basis.
4. A budget calendar shall be developed and used as a planning guide.
5. Site discretionary balances, up to 10%, may be carried forward. Deficits which occur shall also be carried forward. Site discretionary budgets are based on projected enrollment. Site discretionary accounts will be budgeted at 80% of projection and then trued up as of actual enrollment on 10/31.
6. Restricted fund balances shall be carried forward in accordance with the terms and conditions of the restriction. If terms and conditions allow transfers to unrestricted balances, such transfers may occur.
7. When a new goal, project or program is recommended for authorization, the major competing demands for funding and the specific funding source, and/or allocation or reallocation of resources, shall be identified.
8. One-time funding allocations or resources shall not be used for on-going expenditures.
9. Budget documents shall be summarized by site and type of expenditure. Detailed budget information shall be available so that the Board and public can examine the components of a specific program.
10. The budget document shall include financial data from the projected current actuals and two subsequent years' data.

#### ***Budget Assumptions***

Budget assumptions are a very critical component of budget development and budget management. All budget assumptions need to be updated on a defined basis. This set of budget assumptions is based on updates and review of each component as follows:



- January (Governor’s first budget projection)
- May (Governor’s May Revise)
- Interim Reporting Periods (within 45 days of October 31<sup>st</sup> and January 31<sup>st</sup>)
- Attendance Apportionment Periods (after first and second apportionment reports are complete)

Separate budget assumptions shall be created for each of the following key variables:

Enrollment  
 Average Daily Attendance (ADA)  
 Revenue  
 Expenditures  
 Other Outgo  
 Transfers  
 Reserve  
 Beginning and Ending Fund Balance  
 Cash Flow

1. **ENROLLMENT** – based upon site level projections and grade level waiting lists. Enrollment projections include projections for our unduplicated student groups, as well as our students anticipated in special education.

Enrollment for the 2023-2024 to 2025-26 school years are currently anticipated as follows:

School	2023-24	2024-25	2025-26
Western Sierra	776	780	780
Rocklin Academy	558	558	558
Gateway	1,122	1,116	1,140
American River*	120	276	354
Total	2,576	2,730	2,832

Enrollment, which is already a difficult projection, has been dramatically impacted by the global pandemic. We are anticipating a recovery this year to attendance and enrollment based on our current lottery projections and waitlists amongst the schools.

\*For American River specifically the above enrollment assumptions are dependent upon a different facility and assume the following: Two classes grades TK-2, with one class in grades 3-5 for year 2024-25. Three classes grade TK, Two classes grades K-3, one class grades 4-6 for year 2025-26. Additional assumptions will be evaluated as we continue to develop the outyear plan for facilities. Enrollment and expense assumptions are specific to this school site, and do not have additional impacts on other sites.

2. **AVERAGE DAILY ATTENDANCE (Attendance)** – is how our schools are funded. Attendance is reported to the County three times during the year; P-1 (First day of school through 4<sup>th</sup> school month), P-2 (First day of school through 8<sup>th</sup> school month) and P-Annual (First day of school through last day of school). The majority of our funding is based on our attendance at the 2<sup>nd</sup> attendance reporting period (P-2).

Attendance projections are calculated as follows:

- Initial Budget: Prior year P-2 is used unless there is significant growth or decline planned.

- First Interim: A three-year average of the ratio between October 31 and P-2
- Second Interim: First Interim is used, unless significant variances are identified.

3. **REVENUES** – come from a multitude of sources. Each revenue stream is accounted for within the specified Resource and location. Our major categories are Local Control Funding Formula, Federal, State and Local.

a. **Local Control Funding Formula (LCFF)** – This formula was established for the 2012-13 school year, and identified a funding timeline at which time all schools would be on an equal base funding amount during the 2020-21 school year. This base funding is known as the “target”, which was reached during the 2018-19 school year. Future adjustments to the base funding are dependent on the Cost-of-Living Adjustment (COLA) within the Governors’ budget.

Additionally, the LCFF established two grants: supplemental and concentration grant funding. These grants are based each on school’s unduplicated percentage of targeted disadvantaged students. The supplemental grant is equal to 20% of the base grant. The concentration grant provides additional funding, equal to 65% of the base grant, for targeted pupils once a school’s unduplicated percentages exceed 55%.

Targeted pupils are those classified in one of three categories:

- English Learners (EL)
- Meet income requirements to receive free or reduced-price meals (FRPM)
- Foster youth

A pupil is only counted one time (unduplicated), meaning if they qualify in multiple categories they are only counted once.

The LCFF amount we receive is based on the Governors’ proposed budgets. The Fiscal Crisis and Management Assistance Team (FCMAT) provides a spreadsheet which is updated based on the changes within the Governors’ budget, and is the standard tool used. The LCFF calculator used for this budget projection was version 23.2c. The COLA percentage used is 8.22%, 3.94% and 3.29% for fiscal years 2023-24, 2024-25 and 2025-26 respectively. Actual COLA amounts may be subject to significant changes which could lead to outyear adjustments.

b. **Federal Revenues** – are revenues that come from the Federal Government. Federal revenues are estimated based on the federal entitlement notifications.

- i. Federal Special Education - The official name is Individuals with Disabilities Education Act (IDEA). Please refer to Special Education under Other State Revenues within the Local Revenues section.
- ii. Public Charter Schools Start Up Grant – specific to American River Collegiate Academy school site. This is the third year, and final year, of a reimbursement-based grant. It is currently only budgeted in year 2023-24 of the financial statements and removed for out-year presentation purposes. Amounts are supplemental in nature and do not supplant any planned expenses.

c. **State Revenues** – are revenues that come from the State of California (other than the LCFF).

- i. *Lottery* – based upon current year estimates of \$237 per student, of which \$67 is restricted by Proposition 20 for instructional materials.
  - ii. *Mandated Block Grant* – based on approximately \$18 per student for grades K-8 and \$51 per student for grades 9-12.
  - iii. *Expanded Learning Opportunities Grant* – As part of the Governor’s budget proposal there was an early implementation of the Expanded Learning Opportunities (ELO) grant. Due to the timing of this grant a portion of the revenues were recorded in the 2020-2021 budget year and the associated expenses will be spent as one-time funds during the 2023-2024 budget year.
  - iv. *Expanded Learning Opportunities Program* – As part of the Governor’s budget these funds were provided to certain sites based on demographics of the student population. These programs require a plan prior to spending which was approved during the 2022-23 school year. As this is a new program, expenditures and associated revenues will be evaluated and adjusted on an ongoing basis.
- d. **Local Revenues** – are revenues that come from any other source other than Federal and State funds.
- i. **Special Education** – Special Education is made up of three components: Federal, State and Mental Health. We are part of the El Dorado County Charter SELPA (Charter SELPA) who determines the funding formula. The funding formula for each component is listed below:
    - Federal – based on \$125/per prior year general education Attendance.
    - State – based on \$887.40/per current year general education Attendance.
    - Mental Health – based on the funding available through the Charter SELPA and students receiving applicable services.
  - ii. **Food Services** – based on projection of meals served and anticipated prior year revenues.
  - iii. **Children’s Programs** – based on projection of students, less costs associated for applicable program.
  - iv. **Athletic Contributions** – budgeted upon receipt of funds in the applicable fiscal year.
  - v. **Donations** – budgeted upon receipt of funds in the applicable fiscal year. Not budgeted for as part of budget development, adjusted during interim reporting periods based on actuals received.
    - 1. **Silicon Schools Fund Grant** - We are pleased that we received a couple grants from the Silicon Schools Fund for our American River Collegiate Academy and subsequently for some of our other schools. Each grant requires that we have certain milestones, which we believe we will meet. We have not included grant funds within the 2023-2024 years or beyond, but will adjust as we meet the criteria for recognition.
  - vi. **Other Local Revenue** – based on historical data. Such revenues include interest and facility use agreements, etc.

e. **Contribution to Restricted Programs** – based on historical trend of contribution percentage or amount, whichever is higher.

4. **EXPENDITURES** – revenues are the cost to provide necessary resources and support for our students. Similar to the associated revenue, each expenditure is accounted for within the specified resource and location.

a. **Salaries and Benefits** – based upon approved salary schedules, rates. Budget development of salaries and benefits is largely driven based on positions. Positions, which are ratio based to the extent possible, are established and then filled in with people.

**b. Employee Benefits**

i. *Statutory Benefits* determined by either state or federal mandate are based on current rate estimates. Statutory benefits are applied to the salary base and differ according to classification of employee. Our two classifications of employees are Certificated (those who hold a teaching credential) and Classified (all other non-certificated employees). Listed below are the projected employer statutory benefit factors for the 2023-2024 year:

➤ State Teachers’ Retirement System (STRS)	19.100%
➤ Public Employees’ Retirement System (PERS)	26.680%
➤ Social Security, as applicable	6.200%
➤ Medicare	1.450%
➤ Unemployment Insurance	0.050%

Our most significant benefit rates are attributed to our retirement systems, listed above. The projected employer contribution rates for the out-years are as follows:

	<u>2024-2025</u>	<u>2025-2026</u>
STRS	19.100%	19.100%
PERS	27.700%	28.300%

ii. *Discretionary Benefits* are based on Board approved rates. Employer contribution amounts are based upon prior year coverage levels. Vacant positions are budgeted based on the family coverage level.

c. **Books and Supplies** – are budgeted based on anticipated need and historical spending. Outyears are based on COLA.

d. **Services and Other Operating Expenditures** – are based on anticipated need and historical spending. Outyears are based on COLA. Included within the services is the following:

- Rent is adjusted to the approved schedules for the appropriate years and buildings.
- Utilities are based on current year spending or projections.
- Professional services are adjusted based on current and anticipated spending. These services include amounts within Special Education for contracted services, maintenance agreements, Chromebooks, copier leases, etc.

e. **Capital Outlay** – is based on known or anticipated projects individually costing more than \$5,000 and usable over multiple years.

- f. **One-time expenses** – Significant expenses are included within restricted fund balance to account for the Arts Discretionary Grant and Learning Recovery Emergency Block grant in the current and subsequent years as indicated in the approved plans.
- 5. **OTHER OUTGO** – account for the oversight fees and Memorandum of Understanding (MOU) charges within the respective sponsoring agency.
- 6. **TRANSFERS** – account for inter-organization allocation of funds.

Administrative Costs – allocated based on enrollment or applicable time at each school site. Administrative costs include all organization wide costs, such as, but not limited to, legal, general liability and workers compensation insurance, marketing, auditing, centralized personnel, and activities, etc.

Children’s Services – allocations for facilities and food services are made at the agreed upon rate. Residual income above reserves is allocated to offset support services costs.

- 7. **RESERVE** – a reserve for economic uncertainties (REU) of 5% will be accounted for within the fund balance. A separate additional reserve of 15% will also be accounted for within the unrestricted fund balance.
- 8. **BEGINNING FUND BALANCE** – based on estimated ending fund balance, accounted for by each school.
- 9. **ENDING FUND BALANCE** – will strive to include a reserve of at least 20% by each school, including restricted cash and the REU, of budgeted expenditures accounted for by each school providing for ongoing organizational stability. Ending fund balance shall not be used for ongoing expenditures.
- 10. **CASH FLOW** – is derived from published schedules when available. When published schedules are not available, a historical average is used to estimate the timing of payments and deposits.

**Rocklin Academy Family of Schools**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**2023-2024 Adopted Budget Report**  
**Combined (Unrestricted and Restricted Resources) - Organization Wide**

	<u>Combined 2023-24</u>	<u>Combined 2024-25</u>	<u>Combined 2025-26</u>
<b><u>Revenues:</u></b>			
Local Control Funding Formula	\$ 28,044,961	\$ 31,373,299	\$ 33,442,362
Federal	817,207	328,025	352,025
State	645,318	681,228	757,338
Local	4,016,456	4,175,112	4,377,676
<b>Total Revenues</b>	<u>33,523,942</u>	<u>36,557,664</u>	<u>38,929,401</u>
<b><u>Expenditures:</u></b>			
Certificated Salaries - (1000's)	13,127,724	14,126,137	14,776,273
Classified Salaries - (2000's)	4,233,678	4,494,864	4,756,471
Employee Benefits - (3000's)	5,248,248	5,760,317	6,083,723
Books & Supplies - (4000's)	1,890,707	1,896,705	2,072,590
Services - (5000's)	7,282,485	8,214,460	9,045,986
Capital Outlay - (6000's)	587,229	-	-
Other Outgo - (7141)	714,802	776,517	808,355
Transfer of Direct Costs - (7145)	-	-	-
Transfer of In-direct Costs - (7310)	-	-	-
Debt Service - Principal - (7439)	112,017	116,600	117,017
Debt Service - Interest - (7438)	321,948	318,608	315,067
<b>Total Expenses</b>	<u>33,518,838</u>	<u>35,704,208</u>	<u>37,975,482</u>
<b>Excess (Deficit) from Operations</b>	5,104	853,456	953,919
<b>Fund Balance, Beginning</b>	13,900,236	13,905,340	14,758,796
<b>Fund Balance, Ending</b>	<u>\$ 13,905,340</u>	<u>\$ 14,758,796</u>	<u>\$ 15,712,715</u>
<b><u>Components of Ending Fund Balance:</u></b>			
<b>Designated Amounts:</b>			
Reserve for Economic Uncertainties: 5%	1,869,086	2,001,927	2,126,735
Additional Reserve: 15%	5,397,660	5,796,180	6,170,601
Restricted Cash	209,600	209,600	209,600
Prepaid Expenditures	-	-	-
Temporarily Restricted	1,228,716	645,966	204,703
Unrestricted	5,200,278	6,105,123	7,001,076
<b>Fund Balance, Ending</b>	<u>\$ 13,905,340</u>	<u>\$ 14,758,796</u>	<u>\$ 15,712,715</u>

**Rocklin Academy Family of Schools**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**2023-2024 Adopted Budget Report**  
**2023-2024 Combined**

	<b>Support Services</b>	<b>Childrens Programs</b>	<b>Western Sierra</b>	<b>Rocklin Academy</b>	<b>Gateway</b>	<b>American River</b>	<b>Organization Wide</b>
<b>Revenues:</b>							
Local Control Funding Formula	\$ -	\$ -	\$ 8,875,349	\$ 5,881,501	\$ 11,876,950	\$ 1,411,161	\$ 28,044,961
Federal	-	-	176,731	118,185	134,415	387,876	817,207
State	-	-	204,857	136,781	274,571	29,109	645,318
Local	-	900,000	654,191	840,494	1,518,107	103,664	4,016,456
<b>Total Revenues</b>	<b>-</b>	<b>900,000</b>	<b>9,911,128</b>	<b>6,976,961</b>	<b>13,804,043</b>	<b>1,931,810</b>	<b>33,523,942</b>
<b>Expenditures:</b>							
Certificated Salaries - (1000's)	998,042	-	4,142,603	2,338,220	4,811,365	837,494	13,127,724
Classified Salaries - (2000's)	751,554	578,989	939,526	592,530	1,240,926	130,153	4,233,678
Employee Benefits - (3000's)	502,304	96,499	1,658,211	897,999	1,845,767	247,468	5,248,248
Books & Supplies - (4000's)	58,500	34,100	387,453	434,282	811,645	164,727	1,890,707
Services - (5000's)	1,602,501	155,500	902,467	602,653	3,484,512	534,852	7,282,485
Capital Outlay - (6000's)	-	11,200	107,511	68,100	353,548	46,870	587,229
Other Outgo - (7141)	-	-	86,531	500,000	115,185	13,086	714,802
Transfer of Direct Costs - (7145)	(3,862,901)	45,000	1,038,374	1,240,276	1,382,218	157,033	-
Transfer of In-direct Costs - (7310)	-	-	-	-	-	-	-
Debt Service - Principal - (7439)	-	-	112,017	-	-	-	112,017
Debt Service - Interest - (7438)	-	-	321,948	-	-	-	321,948
<b>Total Expenses</b>	<b>50,000</b>	<b>921,288</b>	<b>9,696,641</b>	<b>6,674,060</b>	<b>14,045,166</b>	<b>2,131,683</b>	<b>33,518,838</b>
<b>Excess (Deficit) from Operations</b>	<b>(50,000)</b>	<b>(21,288)</b>	<b>214,487</b>	<b>302,901</b>	<b>(241,123)</b>	<b>(199,873)</b>	<b>5,104</b>
<b>Other Financing Transactions:</b>							
Other Financing Sources	(200,000)	-	-	-	-	200,000	-
Capital Outlay - (6000's)	-	-	-	-	-	-	-
Debt Service - Principal - (7000's)	-	-	-	-	-	-	-
<b>Excess (deficit)</b>	<b>(250,000)</b>	<b>(21,288)</b>	<b>214,487</b>	<b>302,901</b>	<b>(241,123)</b>	<b>127</b>	<b>5,104</b>
<b>Fund Balance, Beginning</b>	<b>1,754,947</b>	<b>563,318</b>	<b>2,541,276</b>	<b>4,535,254</b>	<b>4,168,336</b>	<b>337,105</b>	<b>13,900,236</b>
<b>Fund Balance, Ending</b>	<b>\$ 1,504,947</b>	<b>\$ 542,030</b>	<b>\$ 2,755,763</b>	<b>\$ 4,838,155</b>	<b>\$ 3,927,213</b>	<b>\$ 337,232</b>	<b>\$ 13,905,340</b>
<b>Components of Ending Fund Balance:</b>							
<b>Designated Amounts:</b>							
Reserve for Economic Uncertainties: 5%	195,645	46,064	484,832	333,703	702,258	106,584	1,869,086
Additional Reserve: 15%	586,935	138,193	1,244,896	1,001,109	2,106,775	319,752	5,397,660
Restricted Cash	-	-	209,600	-	-	-	209,600
Prepaid Expenditures	-	-	-	-	-	-	-
Temporarily Restricted	-	-	373,400	259,351	559,195	36,770	1,228,716
Unrestricted	722,367	357,773	443,035	3,243,992	558,985	(125,874)	5,200,278
	<b>\$ 1,504,947</b>	<b>\$ 542,030</b>	<b>\$ 2,755,763</b>	<b>\$ 4,838,155</b>	<b>\$ 3,927,213</b>	<b>\$ 337,232</b>	<b>\$ 13,905,340</b>

**Rocklin Academy Family of Schools**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**2023-2024 Adopted Budget Report**  
**2024-2025 Combined**

	<b>Support Services</b>	<b>Childrens Programs</b>	<b>Western Sierra</b>	<b>Rocklin Academy</b>	<b>Gateway</b>	<b>American River</b>	<b>Organization Wide</b>
<b>Revenues:</b>							
Local Control Funding Formula	\$ -	\$ -	\$ 9,274,363	\$ 6,119,149	\$ 12,691,476	\$ 3,288,311	\$ 31,373,299
Federal	-	-	92,150	66,960	134,415	34,500	328,025
State	-	-	204,857	136,781	274,571	65,019	681,228
Local	-	936,000	654,191	840,494	1,518,107	226,320	4,175,112
<b>Total Revenues</b>	<b>-</b>	<b>936,000</b>	<b>10,225,561</b>	<b>7,163,384</b>	<b>14,618,569</b>	<b>3,614,150</b>	<b>36,557,664</b>
<b>Expenditures:</b>							
Certificated Salaries - (1000's)	1,172,993	-	4,334,442	2,425,621	5,017,527	1,175,554	14,126,137
Classified Salaries - (2000's)	861,503	593,464	938,926	629,592	1,302,972	168,407	4,494,864
Employee Benefits - (3000's)	672,712	98,911	1,721,336	922,005	1,926,824	418,529	5,760,317
Books & Supplies - (4000's)	59,085	34,782	396,826	433,247	845,727	127,038	1,896,705
Services - (5000's)	1,568,026	158,610	882,878	617,077	3,564,590	1,423,279	8,214,460
Capital Outlay - (6000's)	-	-	-	-	-	-	-
Other Outgo - (7141)	-	-	92,744	525,000	126,915	31,858	776,517
Transfer of Direct Costs - (7145)	(4,334,319)	45,000	1,112,924	1,346,213	1,522,977	307,205	-
Transfer of In-direct Costs - (7310)	-	-	-	-	-	-	-
Debt Service - Principal - (7439)	-	-	116,600	-	-	-	116,600
Debt Service - Interest - (7438)	-	-	318,608	-	-	-	318,608
<b>Total Expenses</b>	<b>-</b>	<b>930,767</b>	<b>9,915,284</b>	<b>6,898,755</b>	<b>14,307,532</b>	<b>3,651,870</b>	<b>35,704,208</b>
<b>Excess (Deficit) from Operations</b>	<b>-</b>	<b>5,233</b>	<b>310,277</b>	<b>264,629</b>	<b>311,037</b>	<b>(37,720)</b>	<b>853,456</b>
<b>Other Financing Transactions:</b>							
Other Financing Sources	(200,000)	-	-	-	-	200,000	-
Capital Outlay - (6000's)	-	-	-	-	-	-	-
Debt Service - Principal - (7000's)	-	-	-	-	-	-	-
<b>Excess (deficit)</b>	<b>(200,000)</b>	<b>5,233</b>	<b>310,277</b>	<b>264,629</b>	<b>311,037</b>	<b>162,280</b>	<b>853,456</b>
<b>Fund Balance, Beginning</b>	<b>1,504,947</b>	<b>542,030</b>	<b>2,755,763</b>	<b>4,838,155</b>	<b>3,927,213</b>	<b>337,232</b>	<b>13,905,340</b>
<b>Fund Balance, Ending</b>	<b>\$ 1,304,947</b>	<b>\$ 547,263</b>	<b>\$ 3,066,040</b>	<b>\$ 5,102,784</b>	<b>\$ 4,238,250</b>	<b>\$ 499,512</b>	<b>\$ 14,758,796</b>
<b>Components of Ending Fund Balance:</b>							
<b>Designated Amounts:</b>							
Reserve for Economic Uncertainties: 5%	216,716	46,538	495,764	344,938	715,377	182,594	2,001,927
Additional Reserve: 15%	650,148	139,615	1,277,693	1,034,813	2,146,130	547,781	5,796,180
Restricted Cash	-	-	209,600	-	-	-	209,600
Prepaid Expenditures	-	-	-	-	-	-	-
Temporarily Restricted	-	-	248,277	114,580	246,339	36,770	645,966
Unrestricted	438,083	361,110	834,706	3,608,453	1,130,404	(267,633)	6,105,123
	<b>\$ 1,304,947</b>	<b>\$ 547,263</b>	<b>\$ 3,066,040</b>	<b>\$ 5,102,784</b>	<b>\$ 4,238,250</b>	<b>\$ 499,512</b>	<b>\$ 14,758,796</b>



**Rocklin Academy Family of Schools**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**2023-2024 Adopted Budget Report**  
**2025-2026 Combined**

	<u>Support Services</u>	<u>Childrens Programs</u>	<u>Western Sierra</u>	<u>Rocklin Academy</u>	<u>Gateway</u>	<u>American River</u>	<u>Organization Wide</u>
<b>Revenues:</b>							
Local Control Funding Formula	\$ -	\$ -	\$ 9,576,061	\$ 6,316,855	\$13,181,608	\$ 4,367,838	\$ 33,442,362
Federal	-	-	92,150	66,960	134,415	58,500	352,025
State	-	-	204,857	136,781	274,571	141,129	757,338
Local	-	973,440	654,191	840,494	1,518,107	391,444	4,377,676
<b>Total Revenues</b>	<b>-</b>	<b>973,440</b>	<b>10,527,259</b>	<b>7,361,090</b>	<b>15,108,701</b>	<b>4,958,911</b>	<b>38,929,401</b>
<b>Expenditures:</b>							
Certificated Salaries - (1000's)	1,202,318	-	4,542,803	2,488,244	5,142,965	1,399,943	14,776,273
Classified Salaries - (2000's)	982,041	623,137	962,399	645,331	1,335,546	208,017	4,756,471
Employee Benefits - (3000's)	731,454	103,857	1,804,370	948,055	1,974,995	520,992	6,083,723
Books & Supplies - (4000's)	59,676	35,478	416,668	454,909	888,013	217,846	2,072,590
Services - (5000's)	1,583,706	161,782	891,707	586,529	3,656,967	2,165,295	9,045,986
Capital Outlay - (6000's)	-	-	-	-	-	-	-
Other Outgo - (7141)	-	-	95,761	538,125	131,816	42,653	808,355
Transfer of Direct Costs - (7145)	(4,559,195)	45,000	1,149,127	1,389,708	1,581,793	393,567	-
Transfer of In-direct Costs - (7310)	-	-	-	-	-	-	-
Debt Service - Principal - (7439)	-	-	117,017	-	-	-	117,017
Debt Service - Interest - (7438)	-	-	315,067	-	-	-	315,067
<b>Total Expenses</b>	<b>-</b>	<b>969,254</b>	<b>10,294,919</b>	<b>7,050,901</b>	<b>14,712,095</b>	<b>4,948,313</b>	<b>37,975,482</b>
<b>Excess (Deficit) from Operations</b>	<b>-</b>	<b>4,186</b>	<b>232,340</b>	<b>310,189</b>	<b>396,606</b>	<b>10,598</b>	<b>953,919</b>
<b>Other Financing Transactions:</b>							
Other Financing Sources	(200,000)	-	-	-	-	200,000	-
Capital Outlay - (6000's)	-	-	-	-	-	-	-
Debt Service - Principal - (7000's)	-	-	-	-	-	-	-
<b>Excess (deficit)</b>	<b>(200,000)</b>	<b>4,186</b>	<b>232,340</b>	<b>310,189</b>	<b>396,606</b>	<b>210,598</b>	<b>953,919</b>
<b>Fund Balance, Beginning</b>	<b>1,304,947</b>	<b>547,263</b>	<b>3,066,040</b>	<b>5,102,784</b>	<b>4,238,250</b>	<b>499,512</b>	<b>14,758,796</b>
<b>Fund Balance, Ending</b>	<b>\$ 1,104,947</b>	<b>\$ 551,449</b>	<b>\$ 3,298,380</b>	<b>\$ 5,412,973</b>	<b>\$ 4,634,856</b>	<b>\$ 710,110</b>	<b>\$ 15,712,715</b>
<b>Components of Ending Fund Balance:</b>							
Designated Amounts:							
Reserve for Economic Uncertainties: 5%	227,960	48,463	514,746	352,545	735,605	247,416	2,126,735
Additional Reserve: 15%	683,879	145,388	1,334,638	1,057,635	2,206,814	742,247	6,170,601
Restricted Cash	-	-	209,600	-	-	-	209,600
Prepaid Expenditures	-	-	-	-	-	-	-
Temporarily Restricted	-	-	122,370	26,228	19,335	36,770	204,703
Unrestricted	193,108	357,598	1,117,026	3,976,565	1,673,102	(316,323)	7,001,076
	<b>\$ 1,104,947</b>	<b>\$ 551,449</b>	<b>\$ 3,298,380</b>	<b>\$ 5,412,973</b>	<b>\$ 4,634,856</b>	<b>\$ 710,110</b>	<b>\$ 15,712,715</b>

**Rocklin Academy Family of Schools**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**2023-2024 Adopted Budget Report**  
**2023-2024 Combined**

	Support Services	Childrens Programs	Western Sierra		Rocklin Academy		Gateway		American River		Organization Wide	
	Unrestricted	Unrestricted	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted
<b>Revenues:</b>												
Local Control Funding Formula												
LCFF / General Purpose	\$ -	\$ -	\$ 3,803,401	\$ -	\$ 2,873,670	\$ -	\$ 10,934,038	\$ -	\$ 1,248,361	\$ -	\$ 18,859,470	\$ -
EPA	-	-	2,290,948	-	1,507,831	-	213,912	-	22,800	-	4,035,491	-
In-Lieu Property Taxes	-	-	2,781,000	-	1,500,000	-	729,000	-	140,000	-	5,150,000	-
Total Local Control Funding Formula	-	-	8,875,349	-	5,881,501	-	11,876,950	-	1,411,161	-	28,044,961	-
Federal	-	-	-	176,731	-	118,185	-	134,415	-	387,876	-	817,207
State	-	-	155,465	49,392	100,890	35,891	202,525	72,046	21,471	7,638	480,351	164,967
Local	-	900,000	-	654,191	365,132	475,362	563,868	954,239	2,500	101,164	1,831,500	2,184,956
Contribution To Restricted Programs	-	-	(252,115)	252,115	(608,875)	608,875	(735,148)	735,148	(211,714)	211,714	(1,807,852)	1,807,852
<b>Total Revenues</b>	<b>-</b>	<b>900,000</b>	<b>8,778,699</b>	<b>1,132,429</b>	<b>5,738,648</b>	<b>1,238,313</b>	<b>11,908,195</b>	<b>1,895,848</b>	<b>1,223,418</b>	<b>708,392</b>	<b>28,548,960</b>	<b>4,974,982</b>
<b>Expenditures:</b>												
Certificated Salaries - (1000's)	\$ 998,042	-	3,710,970	431,633	1,909,762	428,458	4,020,179	791,186	655,289	182,205	11,294,242	1,833,482
Classified Salaries - (2000's)	751,554	578,989	734,685	204,841	380,398	212,132	948,122	292,804	105,901	24,252	3,499,649	734,029
Employee Benefits - (3000's)	502,304	96,499	1,473,322	184,889	679,040	218,959	1,503,268	342,499	188,924	58,544	4,443,357	804,891
Books & Supplies - (4000's)	58,500	34,100	222,853	164,600	362,732	71,550	681,945	129,700	25,926	138,801	1,386,056	504,651
Services - (5000's)	1,602,501	155,500	596,967	305,500	133,466	469,187	2,692,212	792,300	213,073	321,779	5,393,719	1,888,766
Capital Outlay - (6000's)	-	11,200	107,511	-	68,100	-	353,548	-	-	46,870	540,359	46,870
Other Outgo - (7141)	-	-	86,531	-	500,000	-	115,185	-	13,086	-	714,802	-
Transfer of Direct Costs - (7145)	(3,862,901)	45,000	1,038,374	-	1,240,276	-	1,382,218	-	157,033	-	-	-
Transfer of In-direct Costs - (7310)	-	-	-	-	-	-	-	-	-	-	-	-
Debt Service - Principal - (7439)	-	-	112,017	-	-	-	-	-	-	-	112,017	-
Debt Service - Interest - (7438)	-	-	321,948	-	-	-	-	-	-	-	321,948	-
<b>Total Expenses</b>	<b>50,000</b>	<b>921,288</b>	<b>8,405,178</b>	<b>1,291,463</b>	<b>5,273,774</b>	<b>1,400,286</b>	<b>11,696,677</b>	<b>2,348,489</b>	<b>1,359,232</b>	<b>772,451</b>	<b>27,706,149</b>	<b>5,812,689</b>
<b>Excess (Deficit) from Operations</b>	<b>(50,000)</b>	<b>(21,288)</b>	<b>373,521</b>	<b>(159,034)</b>	<b>464,874</b>	<b>(161,973)</b>	<b>211,518</b>	<b>(452,641)</b>	<b>(135,814)</b>	<b>(64,059)</b>	<b>842,811</b>	<b>(837,707)</b>
<b>Other Financing Transactions:</b>												
Other Financing Sources	(200,000)	-	-	-	-	-	-	-	200,000	-	-	-
Capital Outlay - (6000's)	-	-	-	-	-	-	-	-	-	-	-	-
Debt Service - Principal - (7000's)	-	-	-	-	-	-	-	-	-	-	-	-
<b>Excess (deficit)</b>	<b>(250,000)</b>	<b>(21,288)</b>	<b>373,521</b>	<b>(159,034)</b>	<b>464,874</b>	<b>(161,973)</b>	<b>211,518</b>	<b>(452,641)</b>	<b>64,186</b>	<b>(64,059)</b>	<b>842,811</b>	<b>(837,707)</b>
<b>Fund Balance, Beginning</b>	<b>1,754,947</b>	<b>563,318</b>	<b>2,008,842</b>	<b>532,434</b>	<b>4,113,930</b>	<b>421,324</b>	<b>3,156,500</b>	<b>1,011,836</b>	<b>236,276</b>	<b>100,829</b>	<b>11,833,813</b>	<b>2,066,423</b>
<b>Fund Balance, Ending</b>	<b>\$ 1,504,947</b>	<b>\$ 542,030</b>	<b>\$ 2,382,363</b>	<b>\$ 373,400</b>	<b>\$ 4,578,804</b>	<b>\$ 259,351</b>	<b>\$ 3,368,018</b>	<b>\$ 559,195</b>	<b>\$ 300,462</b>	<b>\$ 36,770</b>	<b>\$ 12,676,624</b>	<b>\$ 1,228,716</b>
<b>Components of Ending Fund Balance:</b>												
Designated Amounts:												
Reserve for Economic Uncertainties: 5%	195,645	46,064	484,832	-	333,703	-	702,258	-	106,584	-	1,869,086	-
Additional Reserve: 15%	586,935	138,193	1,244,896	-	1,001,109	-	2,106,775	-	319,752	-	5,397,660	-
Restricted Cash	-	-	209,600	-	-	-	-	-	-	-	209,600	-
Prepaid Expenditures	-	-	-	-	-	-	-	-	-	-	-	-
Temporarily Restricted	-	-	-	373,400	-	259,351	-	559,195	-	36,770	-	1,228,716
Unrestricted	722,367	357,773	443,035	-	3,243,992	-	558,985	-	(125,874)	-	5,200,278	-
<b>Total</b>	<b>\$ 1,504,947</b>	<b>\$ 542,030</b>	<b>\$ 2,382,363</b>	<b>\$ 373,400</b>	<b>\$ 4,578,804</b>	<b>\$ 259,351</b>	<b>\$ 3,368,018</b>	<b>\$ 559,195</b>	<b>\$ 300,462</b>	<b>\$ 36,770</b>	<b>\$ 12,676,624</b>	<b>\$ 1,228,716</b>

**Rocklin Academy Family of Schools**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**2023-2024 Adopted Budget Report**  
**2024-2025 Combined**

	Support Services	Childrens Programs	Western Sierra		Rocklin Academy		Gateway		American River		Organization Wide	
	Unrestricted	Unrestricted	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted
<b>Revenues:</b>												
Local Control Funding Formula												
LCFF / General Purpose	\$ -	\$ -	\$ 4,098,033	\$ -	\$ 3,050,702	\$ -	\$ 11,743,956	\$ -	\$ 3,095,871	\$ -	\$ 21,988,562	\$ -
EPA	-	-	2,395,330	-	1,568,447	-	218,520	-	52,440	-	4,234,737	-
In-Lieu Property Taxes	-	-	2,781,000	-	1,500,000	-	729,000	-	140,000	-	5,150,000	-
Total Local Control Funding Formula	-	-	9,274,363	-	6,119,149	-	12,691,476	-	3,288,311	-	31,373,299	-
Federal	-	-	-	92,150	-	66,960	-	134,415	-	34,500	-	328,025
State	-	-	155,465	49,392	100,890	35,891	202,525	72,046	47,079	17,940	505,959	175,269
Local	-	936,000	-	654,191	365,132	475,362	563,868	954,239	-	226,320	1,865,000	2,310,112
Contribution To Restricted Programs	-	-	(317,815)	317,815	(678,890)	678,890	(852,572)	852,572	(299,912)	299,912	(2,149,189)	2,149,189
<b>Total Revenues</b>	<b>-</b>	<b>936,000</b>	<b>9,112,013</b>	<b>1,113,548</b>	<b>5,906,281</b>	<b>1,257,103</b>	<b>12,605,297</b>	<b>2,013,272</b>	<b>3,035,478</b>	<b>578,672</b>	<b>31,595,069</b>	<b>4,962,595</b>
<b>Expenditures:</b>												
Certificated Salaries - (1000's)	\$ 1,172,993	-	3,896,519	437,923	2,005,250	420,371	4,221,188	796,339	1,091,671	83,883	12,387,621	1,738,516
Classified Salaries - (2000's)	861,503	593,464	771,419	167,507	399,418	230,174	995,528	307,444	143,549	24,858	3,764,881	729,983
Employee Benefits - (3000's)	672,712	98,911	1,546,988	174,348	712,992	209,013	1,578,431	348,393	383,087	35,442	4,993,121	767,196
Books & Supplies - (4000's)	59,085	34,782	223,996	172,830	367,869	65,378	709,542	136,185	100,293	26,745	1,495,567	401,138
Services - (5000's)	1,568,026	158,610	596,815	286,063	140,139	476,938	2,826,823	737,767	1,015,535	407,744	6,305,948	1,908,512
Capital Outlay - (6000's)	-	-	-	-	-	-	-	-	-	-	-	-
Other Outgo - (7141)	-	-	92,744	-	525,000	-	126,915	-	31,858	-	776,517	-
Transfer of Direct Costs - (7145)	(4,334,319)	45,000	1,112,924	-	1,346,213	-	1,522,977	-	307,205	-	-	-
Transfer of In-direct Costs - (7310)	-	-	-	-	-	-	-	-	-	-	-	-
Debt Service - Principal - (7439)	-	-	116,600	-	-	-	-	-	-	-	116,600	-
Debt Service - Interest - (7438)	-	-	318,608	-	-	-	-	-	-	-	318,608	-
<b>Total Expenses</b>	<b>-</b>	<b>930,767</b>	<b>8,676,613</b>	<b>1,238,671</b>	<b>5,496,881</b>	<b>1,401,874</b>	<b>11,981,404</b>	<b>2,326,128</b>	<b>3,073,198</b>	<b>578,672</b>	<b>30,158,863</b>	<b>5,545,345</b>
<b>Excess (Deficit) from Operations</b>	<b>-</b>	<b>5,233</b>	<b>435,400</b>	<b>(125,123)</b>	<b>409,400</b>	<b>(144,771)</b>	<b>623,893</b>	<b>(312,856)</b>	<b>(37,720)</b>	<b>-</b>	<b>1,436,206</b>	<b>(582,750)</b>
<b>Other Financing Transactions:</b>												
Other Financing Sources	(200,000)	-	-	-	-	-	-	-	200,000	-	-	-
Capital Outlay - (6000's)	-	-	-	-	-	-	-	-	-	-	-	-
Debt Service - Principal - (7000's)	-	-	-	-	-	-	-	-	-	-	-	-
<b>Excess (deficit)</b>	<b>(200,000)</b>	<b>5,233</b>	<b>435,400</b>	<b>(125,123)</b>	<b>409,400</b>	<b>(144,771)</b>	<b>623,893</b>	<b>(312,856)</b>	<b>162,280</b>	<b>-</b>	<b>1,436,206</b>	<b>(582,750)</b>
<b>Fund Balance, Beginning</b>	<b>1,504,947</b>	<b>542,030</b>	<b>2,382,363</b>	<b>373,400</b>	<b>4,578,804</b>	<b>259,351</b>	<b>3,368,018</b>	<b>559,195</b>	<b>300,462</b>	<b>36,770</b>	<b>12,676,624</b>	<b>1,228,716</b>
<b>Fund Balance, Ending</b>	<b>\$ 1,304,947</b>	<b>\$ 547,263</b>	<b>\$ 2,817,763</b>	<b>\$ 248,277</b>	<b>\$ 4,988,204</b>	<b>\$ 114,580</b>	<b>\$ 3,991,911</b>	<b>\$ 246,339</b>	<b>\$ 462,742</b>	<b>\$ 36,770</b>	<b>\$ 14,112,830</b>	<b>\$ 645,966</b>
<b>Components of Ending Fund Balance:</b>												
Designated Amounts:												
Reserve for Economic Uncertainties: 5%	216,716	46,538	495,764	-	344,938	-	715,377	-	182,594	-	2,001,927	-
Additional Reserve: 15%	650,148	139,615	1,277,693	-	1,034,813	-	2,146,130	-	547,781	-	5,796,180	-
Restricted Cash	-	-	209,600	-	-	-	-	-	-	-	209,600	-
Prepaid Expenditures	-	-	-	-	-	-	-	-	-	-	-	-
Temporarily Restricted	-	-	-	248,277	-	114,580	-	246,339	-	36,770	-	645,966
Unrestricted	438,083	361,110	834,706	-	3,608,453	-	1,130,404	-	(267,633)	-	6,105,123	-
<b>Total</b>	<b>\$ 1,304,947</b>	<b>\$ 547,263</b>	<b>\$ 2,817,763</b>	<b>\$ 248,277</b>	<b>\$ 4,988,204</b>	<b>\$ 114,580</b>	<b>\$ 3,991,911</b>	<b>\$ 246,339</b>	<b>\$ 462,742</b>	<b>\$ 36,770</b>	<b>\$ 14,112,830</b>	<b>\$ 645,966</b>

**Rocklin Academy Family of Schools**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**2023-2024 Adopted Budget Report**  
**2025-2026 Combined**

	Support Services	Childrens Programs	Western Sierra		Rocklin Academy		Gateway		American River		Organization Wide	
	Unrestricted	Unrestricted	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted
<b>Revenues:</b>												
Local Control Funding Formula												
LCFF / General Purpose	\$ -	\$ -	\$ 4,310,626	\$ -	\$ 3,190,063	\$ -	\$ 12,234,088	\$ -	\$ 4,160,578	\$ -	\$ 23,895,355	\$ -
EPA	-	-	2,484,435	-	1,626,792	-	218,520	-	67,260	-	4,397,007	-
In-Lieu Property Taxes	-	-	2,781,000	-	1,500,000	-	729,000	-	140,000	-	5,150,000	-
Total Local Control Funding Formula	-	-	9,576,061	-	6,316,855	-	13,181,608	-	4,367,838	-	33,442,362	-
Federal	-	-	-	92,150	-	66,960	-	134,415	-	58,500	-	352,025
State	-	-	155,465	49,392	100,890	35,891	202,525	72,046	100,179	40,950	559,059	198,279
Local	-	973,440	-	654,191	365,132	475,362	563,868	954,239	391,444	1,902,440	2,475,236	2,419,376
Contribution To Restricted Programs	-	-	(348,029)	348,029	(727,494)	727,494	(932,573)	932,573	(411,280)	411,280	(2,419,376)	2,419,376
<b>Total Revenues</b>	<b>-</b>	<b>973,440</b>	<b>9,383,497</b>	<b>1,143,762</b>	<b>6,055,383</b>	<b>1,305,707</b>	<b>13,015,428</b>	<b>2,093,273</b>	<b>4,056,737</b>	<b>902,174</b>	<b>33,484,485</b>	<b>5,444,916</b>
<b>Expenditures:</b>												
Certificated Salaries - (1000's)	\$ 1,202,318	-	4,093,932	448,871	2,055,381	432,863	4,326,718	816,247	1,313,963	85,980	12,992,312	1,783,961
Classified Salaries - (2000's)	982,041	623,137	790,704	171,695	409,403	235,928	1,020,416	315,130	182,538	25,479	4,008,239	748,232
Employee Benefits - (3000's)	731,454	103,857	1,625,663	178,707	730,817	217,238	1,617,892	357,103	484,664	36,328	5,294,347	789,376
Books & Supplies - (4000's)	59,676	35,478	235,196	181,472	386,262	68,647	745,019	142,994	167,556	50,290	1,629,187	443,403
Services - (5000's)	1,583,706	161,782	602,783	288,924	147,146	439,383	2,968,164	688,803	1,461,198	704,097	6,924,779	2,121,207
Capital Outlay - (6000's)	-	-	-	-	-	-	-	-	-	-	-	-
Other Outgo - (7141)	-	-	95,761	-	538,125	-	131,816	-	42,653	-	808,355	-
Transfer of Direct Costs - (7145)	(4,559,195)	45,000	1,149,127	-	1,389,708	-	1,581,793	-	393,567	-	-	-
Transfer of In-direct Costs - (7310)	-	-	-	-	-	-	-	-	-	-	-	-
Debt Service - Principal - (7439)	-	-	117,017	-	-	-	-	-	-	-	117,017	-
Debt Service - Interest - (7438)	-	-	315,067	-	-	-	-	-	-	-	315,067	-
<b>Total Expenses</b>	<b>-</b>	<b>969,254</b>	<b>9,025,250</b>	<b>1,269,669</b>	<b>5,656,842</b>	<b>1,394,059</b>	<b>12,391,818</b>	<b>2,320,277</b>	<b>4,046,139</b>	<b>902,174</b>	<b>32,089,303</b>	<b>5,886,179</b>
<b>Excess (Deficit) from Operations</b>	<b>-</b>	<b>4,186</b>	<b>358,247</b>	<b>(125,907)</b>	<b>398,541</b>	<b>(88,352)</b>	<b>623,610</b>	<b>(227,004)</b>	<b>10,598</b>	<b>-</b>	<b>1,395,182</b>	<b>(441,263)</b>
<b>Other Financing Transactions:</b>												
Other Financing Sources	(200,000)	-	-	-	-	-	-	-	200,000	-	-	-
Capital Outlay - (6000's)	-	-	-	-	-	-	-	-	-	-	-	-
Debt Service - Principal - (7000's)	-	-	-	-	-	-	-	-	-	-	-	-
<b>Excess (deficit)</b>	<b>(200,000)</b>	<b>4,186</b>	<b>358,247</b>	<b>(125,907)</b>	<b>398,541</b>	<b>(88,352)</b>	<b>623,610</b>	<b>(227,004)</b>	<b>210,598</b>	<b>-</b>	<b>1,395,182</b>	<b>(441,263)</b>
<b>Fund Balance, Beginning</b>	<b>1,304,947</b>	<b>547,263</b>	<b>2,817,763</b>	<b>248,277</b>	<b>4,988,204</b>	<b>114,580</b>	<b>3,991,911</b>	<b>246,339</b>	<b>462,742</b>	<b>36,770</b>	<b>14,112,830</b>	<b>645,966</b>
<b>Fund Balance, Ending</b>	<b>\$ 1,104,947</b>	<b>\$ 551,449</b>	<b>\$ 3,176,010</b>	<b>\$ 122,370</b>	<b>\$ 5,386,745</b>	<b>\$ 26,228</b>	<b>\$ 4,615,521</b>	<b>\$ 19,335</b>	<b>\$ 673,340</b>	<b>\$ 36,770</b>	<b>\$ 15,508,012</b>	<b>\$ 204,703</b>
<b>Components of Ending Fund Balance:</b>												
Designated Amounts:												
Reserve for Economic Uncertainties: 5%	227,960	48,463	514,746	-	352,545	-	735,605	-	247,416	-	2,126,735	-
Additional Reserve: 15%	683,879	145,388	1,334,638	-	1,057,635	-	2,206,814	-	742,247	-	6,170,601	-
Restricted Cash	-	-	209,600	-	-	-	-	-	-	-	209,600	-
Prepaid Expenditures	-	-	-	-	-	-	-	-	-	-	-	-
Temporarily Restricted	-	-	-	122,370	-	26,228	-	19,335	-	36,770	-	204,703
Unrestricted	193,108	357,598	1,117,026	-	3,976,565	-	1,673,102	-	(316,323)	-	7,001,076	-
<b>\$ 1,104,947</b>	<b>\$ 551,449</b>	<b>\$ 3,176,010</b>	<b>\$ 122,370</b>	<b>\$ 5,386,745</b>	<b>\$ 26,228</b>	<b>\$ 4,615,521</b>	<b>\$ 19,335</b>	<b>\$ 673,340</b>	<b>\$ 36,770</b>	<b>\$ 15,508,012</b>	<b>\$ 204,703</b>	

# ROCKLIN ACADEMY FAMILY OF SCHOOLS

## 2023-2024 Adopted Budget Report

### 2023-24 Cashflow Projection

DESCRIPTION	OBJECT	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	ACCRUAL	TOTAL
<b>A. BEGINNING CASH</b>	N/A														
	9110	11,627,252	11,684,972	10,942,163	11,964,201	12,003,418	10,522,336	11,230,004	10,950,970	10,878,406	11,957,014	11,861,440	11,838,691		
<b>B. RECEIPTS</b>															
Revenue Limit Sources															
LCFF / General Purpose	8010-8019	942,974	942,974	1,697,352	1,697,352	1,697,352	1,697,352	1,697,352	1,697,352	1,697,352	1,697,352	1,697,352	1,697,354	-	18,859,470
EPA	8012	-	-	1,008,873	-	-	1,008,873	-	-	1,008,873	-	-	1,008,872	-	4,035,491
In-Lieu Property Taxes	8080-8099	-	309,000	618,000	412,000	412,000	412,000	412,000	412,000	412,000	437,750	437,750	437,750	437,750	5,150,000
<b>TOTAL LCFF</b>		942,974	1,251,974	3,324,225	2,109,352	2,109,352	3,118,225	2,109,352	2,109,352	3,118,225	2,135,102	2,135,102	3,143,976	437,750	28,044,961
Federal Revenue	8100-8299	-	-	-	-	-	-	-	326,883	-	-	-	-	490,324	817,207
State Revenue	8300-8599	-	-	-	-	96,798	32,266	25,813	38,719	-	32,266	32,266	64,532	322,658	645,318
Local	8600-8799	120,500	281,200	281,200	401,600	241,000	241,000	241,000	241,000	682,800	241,000	241,000	241,000	562,156	4,016,456
All Other Financing Sources	8930-8979	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL RECEIPTS</b>		1,063,474	1,533,174	3,605,425	2,510,952	2,447,150	3,391,491	2,376,165	2,715,954	3,801,025	2,408,368	2,408,368	3,449,508	1,812,888	33,523,942
<b>C. DISBURSEMENTS</b>															
Certificated Salaries	1000-1999	838,649	1,115,900	1,115,900	1,115,900	1,115,900	1,115,900	1,115,900	1,115,900	1,115,900	1,115,900	1,115,900	1,130,075	-	13,127,724
Classified Salaries	2000-2999	271,027	359,900	359,900	359,900	359,900	359,900	359,900	359,900	359,900	359,900	359,900	363,651	-	4,233,678
Employee Benefits (All)	3000-3999	332,903	442,740	442,740	442,740	442,740	442,740	442,740	442,740	442,740	442,740	442,740	448,118	39,827	5,248,248
Books, Supplies	4000-4999	491,584	151,257	94,535	189,071	189,071	94,535	226,885	75,628	75,628	75,628	75,628	112,602	38,655	1,890,707
Services	5000-5999	364,124	364,124	728,249	364,124	1,820,621	509,774	509,774	436,949	728,249	509,774	436,949	439,496	70,278	7,282,485
Capital Outlay	6000-6999	293,615	146,807	146,807	-	-	-	-	-	-	-	-	-	-	587,229
Other Outgo	7141	-	-	-	-	-	-	-	357,401	-	-	-	-	357,401	714,802
Debt Service - Principal	7439	-	-	-	-	-	-	-	-	-	-	-	112,017	-	112,017
Debt Service - Interest	7438	-	-	-	-	-	160,974	-	-	-	-	-	160,974	-	321,948
All Other Financing Sources		-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL DISBURSEMENTS</b>		2,591,902	2,580,728	2,888,131	2,471,735	3,928,232	2,683,823	2,655,199	2,788,518	2,722,417	2,503,942	2,431,117	2,766,933	506,161	33,518,838
<b>D. PRIOR YEAR TRANSACTIONS</b>															
Cash Not In Treasury	9111-9199	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accounts Receivable (Governments)	9290	609,490	304,745	304,744	-	-	-	-	-	-	-	-	-	-	1,218,979
Prepaid Expenditures	9330	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Current Assets	9340	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accounts Payable	9500-9599	(1,912,705)	-	-	-	-	-	-	-	-	-	-	-	-	(1,912,705)
Deferred Revenue	9650	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Restricted Cash	9910	2,889,363	-	-	-	-	-	-	-	-	-	-	-	-	2,889,363
<b>TOTAL PRIOR YEAR TRANSACTIONS</b>		1,586,148	304,745	304,744	-	-	-	-	-	-	-	-	-	-	2,195,637
<b>E. NET INCREASE/DECREASE (B-C+D)</b>		57,720	(742,809)	1,022,038	39,217	(1,481,082)	707,668	(279,034)	(72,564)	1,078,608	(95,574)	(22,749)	682,575	1,306,727	2,200,741
<b>F. ENDING CASH (A + E)</b>		11,684,972	10,942,163	11,964,201	12,003,418	10,522,336	11,230,004	10,950,970	10,878,406	11,957,014	11,861,440	11,838,691	12,521,266		
<b>G. ENDING CASH, PLUS ACCRUALS</b>															13,827,993

Total Revenues	33,523,942
Total Expenditures	33,518,838
Net Income	5,104
**Plus capital outlay	587,229
Plus interest expense	321,948
Adjusted income	914,281
Scheduled Debt Service	321,948
Paid from Debt Issuance	0
Net Debt Service	321,948
	2.84

Expenses	33,518,838
Days per year	365
Exp per day	91,832
Cash	12,521,266
Days Cash On Hand	136
Cash + Deferral	13,827,993
	151
Cash + Deferral - AP	14,334,154
	156

# ROCKLIN ACADEMY FAMILY OF SCHOOLS

## 2023-2024 Adopted Budget Report

### 2024-25 Cashflow Projection

DESCRIPTION	OBJECT	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	ACCRUAL	TOTAL
<b>A. BEGINNING CASH</b>	N/A														
	9110	12,521,266	11,639,434	11,149,254	12,552,479	12,511,885	10,930,583	11,753,977	11,538,409	11,182,088	12,362,558	12,331,289	12,382,164		
<b>B. RECEIPTS</b>								<b>PROJECTION</b>							
Revenue Limit Sources															
LCFF / General Purpose	8010-8019	1,099,428	1,099,428	1,978,971	1,978,971	1,978,971	1,978,971	1,978,971	1,978,971	1,978,971	1,978,971	1,978,971	1,978,971		21,988,562
EPA	8012	-	-	1,058,684			1,058,684	-	-	1,058,684			1,058,685		4,234,737
In-Lieu Property Taxes	8080-8099	-	309,000	618,000	412,000	412,000	412,000	412,000	412,000	412,000	437,750	437,750	437,750	437,750	5,150,000
<b>TOTAL LCFF</b>		1,099,428	1,408,428	3,655,655	2,390,971	2,390,971	3,449,655	2,390,971	2,390,971	3,449,655	2,416,721	2,416,721	3,475,402	437,750	31,373,299
Federal Revenue	8100-8299	-	-	-	-	-	-	-	-	-	-	-	-	-	328,025
State Revenue	8300-8599	-	-	-	-	102,184	34,061	27,249	40,874	-	34,061	34,061	68,123	340,615	681,228
Local	8600-8799	125,300	292,300	292,300	250,500	250,500	250,500	250,500	250,500	709,800	250,500	250,500	250,500	751,412	4,175,112
All Other Financing Sources	8930-8979	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL RECEIPTS</b>		1,224,728	1,700,728	3,947,955	2,641,471	2,743,655	3,734,216	2,668,720	2,682,345	4,159,455	2,701,282	2,701,282	3,794,025	1,857,802	36,557,664
<b>C. DISBURSEMENTS</b>															
Certificated Salaries	1000-1999	924,083	1,207,800	1,207,800	1,207,800	1,207,800	1,207,800	1,207,800	1,207,800	1,207,800	1,207,800	1,207,800	1,124,054		14,126,137
Classified Salaries	2000-2999	301,903	384,300	384,300	384,300	384,300	384,300	384,300	384,300	384,300	384,300	384,300	349,961		4,494,864
Employee Benefits (All)	3000-3999	376,991	489,571	489,571	489,571	489,571	489,571	489,571	489,571	489,571	489,571	489,571	453,260	34,356	5,760,317
Books, Supplies	4000-4999	493,143	151,736	94,835	189,671	189,671	94,835	227,605	75,868	75,868	75,868	75,868	113,017	38,720	1,896,705
Services	5000-5999	410,723	410,723	821,446	410,723	2,053,615	575,012	575,012	492,868	821,446	575,012	492,868	495,465	79,547	8,214,460
Capital Outlay	6000-6999	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Outgo	7141	-	-	-	-	-	-	-	388,259	-	-	-	-	388,258	776,517
Debt Service - Principal	7439	-	-	-	-	-	-	-	-	-	-	-	116,600		116,600
Debt Service - Interest	7438	-	-	-	-	-	159,304	-	-	-	-	-	159,304		318,608
All Other Financing Sources		-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL DISBURSEMENTS</b>		2,506,843	2,644,130	2,997,952	2,682,065	4,324,957	2,910,822	2,884,288	3,038,666	2,978,985	2,732,551	2,650,407	2,811,661	540,881	35,704,208
<b>D. PRIOR YEAR TRANSACTIONS</b>															
Cash Not In Treasury	9111-9199	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accounts Receivable (Governments)	9290	906,444	453,222	453,222	-	-	-	-	-	-	-	-	-	-	1,812,888
Prepaid Expenditures	9330	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Current Assets	9340	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accounts Payable	9500-9599	(506,161)	-	-	-	-	-	-	-	-	-	-	-	-	(506,161)
Deferred Revenue	9650	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Restricted Cash	9910	-	-	-	-	-	-	-	-	-	-	-	-	-	2,889,363
<b>TOTAL PRIOR YEAR TRANSACTIONS</b>		400,283	453,222	453,222	-	-	-	-	-	-	-	-	-	-	4,196,090
<b>E. NET INCREASE/DECREASE (B-C+D)</b>		(881,832)	(490,180)	1,403,225	(40,594)	(1,581,302)	823,394	(215,568)	(356,321)	1,180,470	(31,269)	50,875	982,364	1,316,921	5,049,546
<b>F. ENDING CASH (A + E)</b>		11,639,434	11,149,254	12,552,479	12,511,885	10,930,583	11,753,977	11,538,409	11,182,088	12,362,558	12,331,289	12,382,164	13,364,528		
<b>G. ENDING CASH, PLUS ACCRUALS</b>															14,681,449

Total Revenues	36,557,664
Total Expenditures	35,704,208
Net Income	853,456
**Plus capital outlay	0
Plus interest expense	318,608
Adjusted income	<u>1,172,064</u>
Scheduled Debt Service	318,608
Paid from Debt Issuance	0
Net Debt Service	<u><u>318,608</u></u>
	<u>3.68</u>

Expenses	35,704,208
Days per year	365
Exp per day	97,820
Cash	13,364,528
Days Cash On Hand	137
Cash + Deferral	14,681,449
	150
Cash + Deferral - AP	15,222,330
	156

# ROCKLIN ACADEMY FAMILY OF SCHOOLS

## 2023-2024 Adopted Budget Report

### 2025-26 Cashflow Projection

DESCRIPTION	OBJECT	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	ACCRUAL	TOTAL
<b>A. BEGINNING CASH</b>	9110							PROJECTION							
<b>B. RECEIPTS</b>		13,364,528	12,420,728	11,876,511	13,306,237	13,282,460	11,563,086	12,441,603	12,225,748	11,877,128	13,106,158	13,089,433	13,163,168		
Revenue Limit Sources															
LCFF / General Purpose	8010-8019	1,194,768	1,194,768	2,150,582	2,150,582	2,150,582	2,150,582	2,150,582	2,150,582	2,150,582	2,150,582	2,150,582	2,150,581		23,895,355
EPA	8012	-	-	1,099,252	-	-	1,099,252	-	-	1,099,252	-	-	1,099,251		4,397,007
In-Lieu Property Taxes	8080-8099	-	309,000	618,000	412,000	412,000	412,000	412,000	412,000	412,000	437,750	437,750	437,754	437,746	5,150,000
<b>TOTAL LCFF</b>		1,194,768	1,503,768	3,867,834	2,562,582	2,562,582	3,661,834	2,562,582	2,562,582	3,661,834	2,588,332	2,588,332	3,687,586	437,746	33,442,362
Federal Revenue	8100-8299	-	-	-	-	-	-	-	-	-	-	-	-	-	352,025
State Revenue	8300-8599	-	-	-	-	113,601	37,867	30,294	45,440	-	37,867	37,867	75,734	378,668	757,338
Local	8600-8799	131,300	306,400	306,400	262,700	262,700	262,700	262,700	262,700	744,200	262,700	262,700	262,700	787,776	4,377,676
All Other Financing Sources	8930-8979	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL RECEIPTS</b>		1,326,068	1,810,168	4,174,234	2,825,282	2,938,883	3,962,401	2,855,576	2,870,722	4,406,034	2,888,899	2,888,899	4,026,020	1,956,215	38,929,401
<b>C. DISBURSEMENTS</b>															
Certificated Salaries	1000-1999	963,083	1,263,400	1,263,400	1,263,400	1,263,400	1,263,400	1,263,400	1,263,400	1,263,400	1,263,400	1,263,400	1,179,190		14,776,273
Classified Salaries	2000-2999	317,603	406,700	406,700	406,700	406,700	406,700	406,700	406,700	406,700	406,700	406,700	371,868		4,756,471
Employee Benefits (All)	3000-3999	398,293	519,401	519,401	519,401	519,401	519,401	519,401	519,401	519,401	519,401	519,401	482,379	9,041	6,083,723
Books, Supplies	4000-4999	538,873	165,807	103,630	207,259	207,259	103,630	248,711	82,904	82,904	82,904	82,904	123,617	42,188	2,072,590
Services	5000-5999	452,299	452,299	904,599	452,299	2,261,497	633,219	633,219	542,759	904,599	633,219	542,759	545,365	87,854	9,045,986
Capital Outlay	6000-6999	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Outgo	7141	-	-	-	-	-	-	-	404,178	-	-	-	-	404,177	808,355
Debt Service - Principal	7439	-	-	-	-	-	-	-	-	-	-	-	117,017		117,017
Debt Service - Interest	7438	-	-	-	-	-	157,534	-	-	-	-	-	157,533		315,067
All Other Financing Sources		-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL DISBURSEMENTS</b>		2,670,151	2,807,607	3,197,730	2,849,059	4,658,257	3,083,884	3,071,431	3,219,342	3,177,004	2,905,624	2,815,164	2,976,969	543,260	37,975,482
<b>D. PRIOR YEAR TRANSACTIONS</b>															
Cash Not In Treasury	9111-9199	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accounts Receivable (Governments)	9290	906,444	453,222	453,222	-	-	-	-	-	-	-	-	-	-	1,812,888
Prepaid Expenditures	9330	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Current Assets	9340	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accounts Payable	9500-9599	(506,161)	-	-	-	-	-	-	-	-	-	-	-	-	(506,161)
Deferred Revenue	9650	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Restricted Cash	9910	-	-	-	-	-	-	-	-	-	-	-	-	-	2,889,363
<b>TOTAL PRIOR YEAR TRANSACTIONS</b>		400,283	453,222	453,222	-	-	-	-	-	-	-	-	-	-	4,196,090
<b>E. NET INCREASE/DECREASE (B-C+D)</b>		(943,800)	(544,217)	1,429,726	(23,777)	(1,719,374)	878,517	(215,855)	(348,620)	1,229,030	(16,725)	73,735	1,049,051	1,412,955	5,150,009
<b>F. ENDING CASH (A + E)</b>		12,420,728	11,876,511	13,306,237	13,282,460	11,563,086	12,441,603	12,225,748	11,877,128	13,106,158	13,089,433	13,163,168	14,212,219		
<b>G. ENDING CASH, PLUS ACCRUALS</b>															15,625,174

Total Revenues	38,929,401
Total Expenditures	37,975,482
Net Income	953,919
**Plus capital outlay	0
Plus interest expense	315,067
Adjusted income	<u>1,268,986</u>
Scheduled Debt Service	315,067
Paid from Debt Issuance	0
Net Debt Service	<u><u>315,067</u></u>
	<u>4.03</u>

Expenses	37,975,482
Days per year	365
Exp per day	104,042
Cash	14,212,219
Days Cash On Hand	137
Cash + Deferral	15,625,174
	150
Cash + Deferral - AP	16,168,434
	155

**THE ROCKLIN ACADEMY - CMO**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**2023-2024 Adopted Budget Report**  
**Combined**

	<u>Combined 2023-2024</u>	<u>Combined 2024-2025</u>	<u>Combined 2025-2026</u>
<b><u>Revenues:</u></b>			
Local Control Funding Formula			
LCFF - General Purpose	\$ -	\$ -	\$ -
Education Protection Account	-	-	-
In-Lieu Property Tax	-	-	-
Total LCFF	-	-	-
Federal	-	-	-
State	-	-	-
Local	-	-	-
<b>Total Revenues</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b><u>Expenditures:</u></b>			
Certificated Salaries - (1000's)	\$ 998,042	\$ 1,172,993	\$ 1,202,318
Classified Salaries - (2000's)	751,554	861,503	982,041
Employee Benefits - (3000's)	502,304	672,712	731,454
Books & Supplies - (4000's)	58,500	59,085	59,676
Services - (5000's)	1,602,501	1,568,026	1,583,706
Capital Outlay - (6000's)	-	-	-
Other Outgo - (7141)	-	-	-
Transfer of Direct Costs - (7145)	(3,862,901)	(4,334,319)	(4,559,195)
Debt Service - Principal - (7439)	-	-	-
Debt Service - Interest - (7438)	-	-	-
<b>Total Expenditures</b>	<u>\$ 50,000</u>	<u>\$ -</u>	<u>\$ -</u>
Excess (Deficit) from Operations	(50,000)	-	-
<b><u>Other Financing Transactions:</u></b>			
Other Financing Sources	(200,000)	(200,000)	(200,000)
Capital Outlay - (6000's)	-	-	-
Debt Service - Principal - (7000's)	-	-	-
Excess (deficit)	(250,000)	(200,000)	(200,000)
Fund Balance, Beginning	1,754,947	1,504,947	1,304,947
<b>Fund Balance, Ending</b>	<u>\$ 1,504,947</u>	<u>\$ 1,304,947</u>	<u>\$ 1,104,947</u>
<b><u>Components of Ending Fund Balance:</u></b>			
<b>Designated Amounts:</b>			
Reserve for Economic Uncertainties: 5%	195,645	216,716	227,960
Additional Reserve: 15%	586,935	650,148	683,879
Restricted Cash	-	-	-
Prepaid Expenditures	-	-	-
Temporarily Restricted	-	-	-
Unrestricted	722,367	438,083	193,108
<b>Fund Balance, Ending</b>	<u>\$ 1,504,947</u>	<u>\$ 1,304,947</u>	<u>\$ 1,104,947</u>

\*Resource includes Unrestricted funds only



**CHILDRENS PROGRAMS**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**2023-2024 Adopted Budget Report**  
**Combined**

	<u>Combined 2023-2024</u>	<u>Combined 2024-2025</u>	<u>Combined 2025-2026</u>
<b>Revenues:</b>			
Local Control Funding Formula			
LCFF - General Purpose	\$ -	\$ -	\$ -
Education Protection Account	-	-	-
In-Lieu Property Tax	-	-	-
Total LCFF	-	-	-
Federal	-	-	-
State	-	-	-
Local	900,000	936,000	973,440
<b>Total Revenues</b>	<u>\$ 900,000</u>	<u>\$ 936,000</u>	<u>\$ 973,440</u>
<b>Expenditures:</b>			
Certificated Salaries - (1000's)	\$ -	\$ -	\$ -
Classified Salaries - (2000's)	578,989	593,464	623,137
Employee Benefits - (3000's)	96,499	98,911	103,857
Books & Supplies - (4000's)	34,100	34,782	35,478
Services - (5000's)	155,500	158,610	161,782
Capital Outlay - (6000's)	11,200	-	-
Other Outgo - (7141)	-	-	-
Transfer of Direct Costs - (7145)	45,000	45,000	45,000
Debt Service - Principal - (7439)	-	-	-
Debt Service - Interest - (7438)	-	-	-
<b>Total Expenditures</b>	<u>\$ 921,288</u>	<u>\$ 930,767</u>	<u>\$ 969,254</u>
Excess (Deficit) from Operations	(21,288)	5,233	4,186
<b>Other Financing Transactions:</b>			
Other Financing Sources	-	-	-
Capital Outlay - (6000's)	-	-	-
Debt Service - Principal - (7000's)	-	-	-
Excess (deficit)	(21,288)	5,233	4,186
Fund Balance, Beginning	563,318	542,030	547,263
<b>Fund Balance, Ending</b>	<u>\$ 542,030</u>	<u>\$ 547,263</u>	<u>\$ 551,449</u>
<b>Components of Ending Fund Balance:</b>			
<b>Designated Amounts:</b>			
Reserve for Economic Uncertainties: 5%	46,064	46,538	48,463
Additional Reserve: 15%	138,193	139,615	145,388
Restricted Cash	-	-	-
Prepaid Expenditures	-	-	-
Temporarily Restricted	-	-	-
Unrestricted	357,773	361,110	357,598
<b>Fund Balance, Ending</b>	<u>\$ 542,030</u>	<u>\$ 547,263</u>	<u>\$ 551,449</u>

\*Resource includes Unrestricted funds only

**WESTERN SIERRA COLLEGIATE ACADEMY**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**2023-2024 Adopted Budget Report**  
**Combined**

	<u>Combined 2023-2024</u>	<u>Combined 2024-2025</u>	<u>Combined 2025-2026</u>
Enrollment:	776.00	780.00	780.00
ADA %	95%	95%	95%
Projected ADA:	737.20	741.00	741.00
<b><u>Revenues:</u></b>			
Local Control Funding Formula			
LCFF - General Purpose	\$ 3,803,401	\$ 4,098,033	\$ 4,310,626
Education Protection Account	2,290,948	2,395,330	2,484,435
In-Lieu Property Tax	2,781,000	2,781,000	2,781,000
Total LCFF	8,875,349	9,274,363	9,576,061
Federal	176,731	92,150	92,150
State	204,857	204,857	204,857
Local	654,191	654,191	654,191
<b>Total Revenues</b>	<u>\$ 9,911,128</u>	<u>\$ 10,225,561</u>	<u>\$ 10,527,259</u>
<b><u>Expenditures:</u></b>			
Certificated Salaries - (1000's)	\$ 4,142,603	\$ 4,334,442	\$ 4,542,803
Classified Salaries - (2000's)	939,526	938,926	962,399
Employee Benefits - (3000's)	1,658,211	1,721,336	1,804,370
Books & Supplies - (4000's)	387,453	396,826	416,668
Services - (5000's)	902,467	882,878	891,707
Capital Outlay - (6000's)	107,511	-	-
Other Outgo - (7141)	86,531	92,744	95,761
Transfer of Direct Costs - (7145)	1,038,374	1,112,924	1,149,127
Debt Service - Principal - (7439)	112,017	116,600	117,017
Debt Service - Interest - (7438)	321,948	318,608	315,067
<b>Total Expenditures</b>	<u>\$ 9,696,641</u>	<u>\$ 9,915,284</u>	<u>\$ 10,294,919</u>
<b>Excess (Deficit) from Operations</b>	214,487	310,277	232,340
<b><u>Other Financing Transactions:</u></b>			
Other Financing Sources	-	-	-
Capital Outlay - (6000's)	-	-	-
Debt Service - Principal - (7000's)	-	-	-
<b>Excess (deficit)</b>	<u>214,487</u>	<u>310,277</u>	<u>232,340</u>
<b>Fund Balance, Beginning</b>	2,541,276	2,755,763	3,066,040
<b>Fund Balance, Ending</b>	<u>\$ 2,755,763</u>	<u>\$ 3,066,040</u>	<u>\$ 3,298,380</u>
<b><u>Components of Ending Fund Balance:</u></b>			
Designated Amounts:			
Reserve for Economic Uncertainties: 5%	484,832	495,764	514,746
Additional Reserve: 15%	1,244,896	1,277,693	1,334,638
Restricted Cash	209,600	209,600	209,600
Prepaid Expenditures	-	-	-
Temporarily Restricted	373,400	248,277	122,370
Unrestricted	443,035	834,706	1,117,026
<b>Fund Balance, Ending</b>	<u>\$ 2,755,763</u>	<u>\$ 3,066,040</u>	<u>\$ 3,298,380</u>

**WESTERN SIERRA COLLEGIATE ACADEMY**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**2023-2024 Adopted Budget**  
**Unrestricted and Restricted**  
**2023-2024**

	<u>Unrestricted</u>	<u>Restricted</u>	<u>Combined</u>
<b><u>Revenues:</u></b>			
Local Control Funding Formula			
LCFF - General Purpose	\$ 3,803,401	\$ -	\$ 3,803,401
Education Protection Account	2,290,948	-	2,290,948
In-Lieu Property Tax	2,781,000	-	2,781,000
<b>Total LCFF</b>	<b>8,875,349</b>	<b>-</b>	<b>8,875,349</b>
Federal	-	176,731	176,731
State	155,465	49,392	204,857
Local	-	654,191	654,191
Contributions to Restricted	(252,115)	252,115	-
<b>Total Revenues</b>	<b>\$ 8,778,699</b>	<b>\$ 1,132,429</b>	<b>\$ 9,911,128</b>
<b><u>Expenditures:</u></b>			
Certificated Salaries - (1000's)	\$ 3,710,970	\$ 431,633	\$ 4,142,603
Classified Salaries - (2000's)	734,685	204,841	939,526
Employee Benefits - (3000's)	1,473,322	184,889	1,658,211
Books & Supplies - (4000's)	222,853	164,600	387,453
Services - (5000's)	596,967	305,500	902,467
Capital Outlay - (6000's)	107,511	-	107,511
Other Outgo - (7141)	86,531	-	86,531
Transfer of Direct Costs - (7145)	1,038,374	-	1,038,374
Debt Service - Principal - (7439)	112,017	-	112,017
Debt Service - Interest - (7438)	321,948	-	321,948
<b>Total Expenditures</b>	<b>\$ 8,405,178</b>	<b>\$ 1,291,463</b>	<b>\$ 9,696,641</b>
<b>Excess (Deficit) from Operations</b>	<b>373,521</b>	<b>(159,034)</b>	<b>214,487</b>
<b><u>Other Financing Transactions:</u></b>			
Other Financing Sources	-	-	-
Capital Outlay - (6000's)	-	-	-
Debt Service - Principal - (7000's)	-	-	-
<b>Excess (deficit)</b>	<b>373,521</b>	<b>(159,034)</b>	<b>214,487</b>
<b>Fund Balance, Beginning</b>	<b>2,008,842</b>	<b>532,434</b>	<b>2,541,276</b>
<b>Fund Balance, Ending</b>	<b>\$ 2,382,363</b>	<b>\$ 373,400</b>	<b>\$ 2,755,763</b>
<b><u>Components of Ending Fund Balance:</u></b>			
<b>Designated Amounts:</b>			
Reserve for Economic Uncertainties: 5%	484,832		484,832
Additional Reserve: 15%	1,244,896		1,244,896
Restricted Cash	209,600	-	209,600
Prepaid Expenditures	-	-	-
Temporarily Restricted	-	373,400	373,400
Unrestricted	443,035	-	443,035
<b>Fund Balance, Ending</b>	<b>\$ 2,382,363</b>	<b>\$ 373,400</b>	<b>\$ 2,755,763</b>

**WESTERN SIERRA COLLEGIATE ACADEMY**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**2023-2024 Adopted Budget**  
**Unrestricted and Restricted**  
**2024-2025**

	<u>Unrestricted</u>	<u>Restricted</u>	<u>Combined</u>
<b><u>Revenues:</u></b>			
Local Control Funding Formula			
LCFF - General Purpose	\$ 4,098,033	\$ -	\$ 4,098,033
Education Protection Account	2,395,330	-	2,395,330
In-Lieu Property Tax	2,781,000	-	2,781,000
<b>Total LCFF</b>	<b>9,274,363</b>	<b>-</b>	<b>9,274,363</b>
Federal	-	92,150	92,150
State	155,465	49,392	204,857
Local	-	654,191	654,191
Contributions to Restricted	(317,815)	317,815	-
<b>Total Revenues</b>	<b>\$ 9,112,013</b>	<b>\$ 1,113,548</b>	<b>\$ 10,225,561</b>
<b><u>Expenditures:</u></b>			
Certificated Salaries - (1000's)	\$ 3,896,519	\$ 437,923	\$ 4,334,442
Classified Salaries - (2000's)	771,419	167,507	938,926
Employee Benefits - (3000's)	1,546,988	174,348	1,721,336
Books & Supplies - (4000's)	223,996	172,830	396,826
Services - (5000's)	596,815	286,063	882,878
Capital Outlay - (6000's)	-	-	-
Other Outgo - (7141)	92,744	-	92,744
Transfer of Direct Costs - (7145)	1,112,924	-	1,112,924
Debt Service - Principal - (7439)	116,600	-	116,600
Debt Service - Interest - (7438)	318,608	-	318,608
<b>Total Expenditures</b>	<b>\$ 8,676,613</b>	<b>\$ 1,238,671</b>	<b>\$ 9,915,284</b>
<b>Excess (Deficit) from Operations</b>	<b>435,400</b>	<b>(125,123)</b>	<b>310,277</b>
<b><u>Other Financing Transactions:</u></b>			
Other Financing Sources	-	-	-
Capital Outlay - (6000's)	-	-	-
Debt Service - Principal - (7000's)	-	-	-
<b>Excess (deficit)</b>	<b>435,400</b>	<b>(125,123)</b>	<b>310,277</b>
<b>Fund Balance, Beginning</b>	<b>2,382,363</b>	<b>373,400</b>	<b>2,755,763</b>
<b>Fund Balance, Ending</b>	<b>\$ 2,817,763</b>	<b>\$ 248,277</b>	<b>\$ 3,066,040</b>
<b><u>Components of Ending Fund Balance:</u></b>			
<b>Designated Amounts:</b>			
Reserve for Economic Uncertainties: 5%	495,764		495,764
Additional Reserve: 15%	1,277,693		1,277,693
Restricted Cash	209,600	-	209,600
Prepaid Expenditures	-	-	-
Temporarily Restricted	-	248,277	248,277
Unrestricted	834,706	-	834,706
<b>Fund Balance, Ending</b>	<b>\$ 2,817,763</b>	<b>\$ 248,277</b>	<b>\$ 3,066,040</b>

**WESTERN SIERRA COLLEGIATE ACADEMY**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**2023-2024 Adopted Budget**  
**Unrestricted and Restricted**  
**2025-2026**

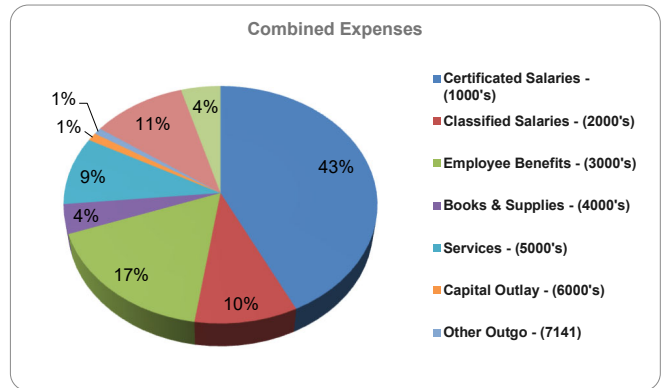
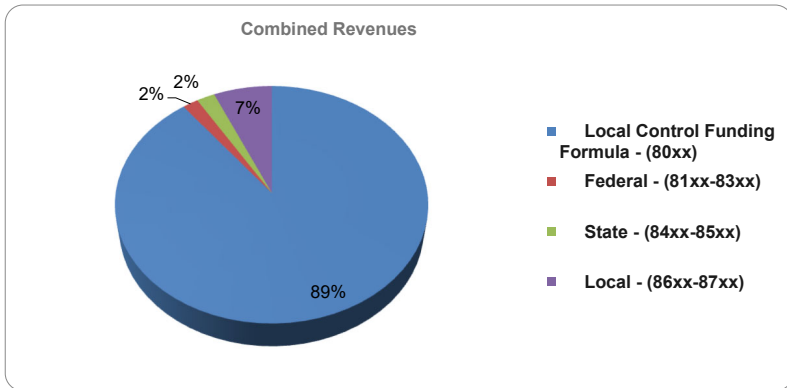
	<u>Unrestricted</u>	<u>Restricted</u>	<u>Combined</u>
<b><u>Revenues:</u></b>			
Local Control Funding Formula			
LCFF - General Purpose	\$ 4,310,626	\$ -	\$ 4,310,626
Education Protection Account	2,484,435	-	2,484,435
In-Lieu Property Tax	2,781,000	-	2,781,000
<b>Total LCFF</b>	<b>9,576,061</b>	<b>-</b>	<b>9,576,061</b>
Federal	-	92,150	92,150
State	155,465	49,392	204,857
Local	-	654,191	654,191
Contributions to Restricted	(348,029)	348,029	-
<b>Total Revenues</b>	<b>\$ 9,383,497</b>	<b>\$ 1,143,762</b>	<b>\$ 10,527,259</b>
<b><u>Expenditures:</u></b>			
Certificated Salaries - (1000's)	\$ 4,093,932	\$ 448,871	\$ 4,542,803
Classified Salaries - (2000's)	790,704	171,695	962,399
Employee Benefits - (3000's)	1,625,663	178,707	1,804,370
Books & Supplies - (4000's)	235,196	181,472	416,668
Services - (5000's)	602,783	288,924	891,707
Capital Outlay - (6000's)	-	-	-
Other Outgo - (7141)	95,761	-	95,761
Transfer of Direct Costs - (7145)	1,149,127	-	1,149,127
Debt Service - Principal - (7439)	117,017	-	117,017
Debt Service - Interest - (7438)	315,067	-	315,067
<b>Total Expenditures</b>	<b>\$ 9,025,250</b>	<b>\$ 1,269,669</b>	<b>\$ 10,294,919</b>
<b>Excess (Deficit) from Operations</b>	<b>358,247</b>	<b>(125,907)</b>	<b>232,340</b>
<b><u>Other Financing Transactions:</u></b>			
Other Financing Sources	-	-	-
Capital Outlay - (6000's)	-	-	-
Debt Service - Principal - (7000's)	-	-	-
<b>Excess (deficit)</b>	<b>358,247</b>	<b>(125,907)</b>	<b>232,340</b>
<b>Fund Balance, Beginning</b>	<b>2,817,763</b>	<b>248,277</b>	<b>3,066,040</b>
<b>Fund Balance, Ending</b>	<b>\$ 3,176,010</b>	<b>\$ 122,370</b>	<b>\$ 3,298,380</b>
<b><u>Components of Ending Fund Balance:</u></b>			
<b>Designated Amounts:</b>			
Reserve for Economic Uncertainties: 5%	514,746		514,746
Additional Reserve: 15%	1,334,638		1,334,638
Restricted Cash	209,600	-	209,600
Prepaid Expenditures	-	-	-
Temporarily Restricted	-	122,370	122,370
Unrestricted	1,117,026	-	1,117,026
<b>Fund Balance, Ending</b>	<b>\$ 3,176,010</b>	<b>\$ 122,370</b>	<b>\$ 3,298,380</b>

**WESTERN SIERRA COLLEGIATE ACADEMY**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**2023-2024 Adopted Budget**

Description	Adopted Budget			Estimated Actuals 2022-2023	Variance %
	Unrestricted	Restricted	Combined		
<b>Revenues:</b>					
Local Control Funding Formula - (80xx)	\$ 8,875,349	\$ -	\$ 8,875,349	\$ 8,189,295	108.00%
Federal - (81xx-83xx)	-	176,731	176,731	226,795	78.00%
State - (84xx-85xx)	155,465	49,392	204,857	597,189	34.00%
Local - (86xx-87xx)	-	654,191	654,191	680,791	96.00%
Contribution - (8980)	(252,115)	252,115	-	-	#DIV/0!
<b>Total Revenues</b>	<b>\$ 8,778,699</b>	<b>\$ 1,132,429</b>	<b>\$ 9,911,128</b>	<b>\$ 9,694,070</b>	<b>102.00%</b>

Description	Unrestricted	Restricted	Combined	Combined	Combined
<b>Expenditures:</b>					
Certificated Salaries - (1000's)	\$ 3,710,970	\$ 431,633	\$ 4,142,603	\$ 3,828,535	108.00%
Classified Salaries - (2000's)	734,685	204,841	939,526	681,733	138.00%
Employee Benefits - (3000's)	1,473,322	184,889	1,658,211	1,474,184	112.00%
Books & Supplies - (4000's)	222,853	164,600	387,453	352,710	110.00%
Services - (5000's)	596,967	305,500	902,467	849,770	106.00%
Capital Outlay - (6000's)	107,511	-	107,511	80,366	134.00%
Other Outgo - (7141)	86,531	-	86,531	82,490	105.00%
Transfer of Direct Costs - (7145)	1,038,374	-	1,038,374	1,013,315	102.00%
Mortgage/Rent	433,965	-	433,965	432,130	100.00%
<b>Total Expenditures</b>	<b>\$ 8,405,178</b>	<b>\$ 1,291,463</b>	<b>\$ 9,696,641</b>	<b>\$ 8,795,233</b>	<b>110.00%</b>

<b>Increase/(Decrease) to Fund Balance</b>	\$ 373,521	\$ (159,034)	\$ 214,487	\$ 898,837	
<b>Fund Balance, Beginning</b>	\$ 2,008,842	\$ 532,434	\$ 2,541,276		
<b>Fund Balance, Ending</b>	\$ 2,382,363	\$ 373,400	\$ 2,755,763		



**THE ROCKLIN ACADEMY  
FINANCIAL REPORT - ALTERNATIVE FORM  
JULY 1, 2023 - JUNE 30, 2024**

**ADOPTED BUDGET REPORT**

Charter School Name	Western Sierra Collegiate Academy
CDS#	31-750850-119487
Charter Approving Entity	Rocklin Unified School District
County	Placer
Charter #	1071

Description	Object Code	Unrestricted	Budget		2022-2023 Estimated Actuals
			Restricted	Combined	
<b>A REVENUES</b>					
1 LCFF Sources					
State Aid - Current Year	8015	3,803,401	-	3,803,401	3,233,624
Education Protection Account State Aid - Current Year	8012	2,290,948	-	2,290,948	2,175,671
State Aid - Prior Years	8019	-	-	-	-
Transfers to Charter Schools In Lieu of Property Taxes	8096	2,781,000	-	2,781,000	2,780,000
Other LCFF Transfers	8091, 8097	-	-	-	-
Total, LCFF Sources		8,875,349	-	8,875,349	8,189,295
2 Federal Revenues (See NOTE in Section L)					
No Child Left Behind	8290	-	-	-	-
Special Education - Federal	8181, 8182	-	92,150	92,150	93,148
Child Nutrition - Federal	8220	-	-	-	-
Other Federal Revenues	8110, 8260-8299	-	84,581	84,581	133,647
Total, Federal Revenues		-	176,731	176,731	226,795
3 Other State Revenues					
All Other State Revenues	8500	155,465	49,392	204,857	597,189
Total, Other State Revenues		155,465	49,392	204,857	597,189
4 Other Local Revenues					
Special Education - State	8792	-	654,191	654,191	637,310
All Other Local Revenues	8600-8699	-	-	-	43,481
Total, Local Revenues		-	654,191	654,191	680,791
5 TOTAL REVENUES		9,030,814	880,314	9,911,128	9,694,070
<b>B EXPENDITURES</b>					
1 Certificated Salaries					
Certificated Teachers' Salaries	1100	3,123,227	270,814	3,394,041	3,047,272
Certificated Pupil Support Salaries	1200	221,227	118,301	339,528	383,507
Certificated Supervisors' and Administrators' Salaries	1300	366,516	42,518	409,034	397,756
Other Certificated Salaries	1900	-	-	-	-
Total, Certificated Salaries		3,710,970	431,633	4,142,603	3,828,535
2 Noncertificated Salaries					
Noncertificated Instructional Salaries	2100	-	162,323	162,323	56,034
Noncertificated Support Salaries	2200	251,033	-	251,033	226,910
Noncertificated Supervisors' and Administrators' Salaries	2300	-	-	-	-
Clerical and Office Salaries	2400	443,652	42,518	486,170	366,546
Other Noncertificated Salaries	2900	40,000	-	40,000	32,243
Total, Noncertificated Salaries		734,685	204,841	939,526	681,733
3 Employee Benefits					
STRS	3101-3102	618,714	64,350	683,064	684,140
PERS	3201-3202	189,801	44,904	234,705	191,297
OASDI / Medicare / Alternative	3301-3302	100,828	25,834	126,662	117,593
Health and Welfare Benefits	3401-3402	481,994	49,488	531,482	458,078
Unemployment Insurance	3501-3502	1,985	313	2,298	23,076
Workers' Compensation Insurance	3601-3602	-	-	-	-
OPEB, Allocated	3701-3702	-	-	-	-
OPEB, Active Employees	3751-3752	-	-	-	-
Other Employee Benefits	3901-3902	80,000	-	80,000	-
Total, Employee Benefits		1,473,322	184,889	1,658,211	1,474,184
4 Books and Supplies					
Approved Textbooks and Core Curricula Materials	4100	65,276	77,600	142,876	75,188
Books and Other Reference Materials	4200	-	-	-	-
Materials and Supplies	4300	139,930	87,000	226,930	134,861
Noncapitalized Equipment	4400	-	-	-	30,982
Food	4700	17,647	-	17,647	111,679
Total, Books and Supplies		222,853	164,600	387,453	352,710

5 Services and Other Operating Expenditures					
Subagreements for Services	5100	-			
Travel and Conferences	5200	6,425	2,000	8,425	8,358
Dues and Memberships	5300	2,200	-	2,200	2,140
Insurance	5400	-	-	-	-
Operating and Housekeeping Services	5500	302,862	-	302,862	223,912
Rentals, Leases, Repairs, and Noncap. Improvements	5600	53,565	-	53,565	53,905
Transfers of Direct Costs	5700	(28,122)	-	(28,122)	-
Professional/Consulting Services and Operating Expend.	5800	248,867	283,500	532,367	559,219
Communications	5900	11,170	20,000	31,170	2,236
Total, Services and Other Operating Expenditures		596,967	305,500	902,467	849,770
6 Capital Outlay					
Land and Land Improvements	6100	-	-	-	-
Buildings and Improvements of buildings	6200	18,641	-	18,641	18,641
Books and Media for New School Libraries	6300	-	-	-	-
Equipment	6400	88,870	-	88,870	61,725
Equipment Replacement	6500	-	-	-	-
Depreciation Expense (accrual basis only)	6900	-	-	-	-
Total, Capital Outlay		107,511	-	107,511	80,366
7 Other Outgo					
Transfers of Direct Costs	7145	1,038,374	-	1,038,374	1,013,315
Other Outgo	7141	86,531	-	86,531	82,490
Debt Service:					
Interest	7438	321,948	-	321,948	325,113
Principal	7439	112,017	-	112,017	107,017
Total, Other Outgo		1,558,870	-	1,558,870	1,527,935
8 TOTAL EXPENDITURES		8,405,178	1,291,463	9,696,641	8,795,233
<b>C EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES</b>		625,636	(411,149)	214,487	898,837
<b>D OTHER FINANCING SOURCES / USES</b>					
1 Other Sources					451,305
2 Less: Other Uses (REU)					-
3 Contributions Between Unrestricted and Restricted Accounts (must net to zero)		(252,115)	252,115	-	-
4 Total, Other Financing Sources / Uses		(252,115)	252,115	-	451,305
<b>E NET INCREASE (DECREASE IN FUND BALANCE / NET POSITION)</b>		373,521	(159,034)	214,487	1,350,142
<b>F FUND BALANCE / NET POSITION</b>					
1 Beginning Fund Balance / Net Position As of Estimated Actuals		2,008,842	532,434	2,541,276	1,191,134
2 Ending Fund Balance / Net Position		2,382,363	373,400	2,755,763	2,541,276



**THE ROCKLIN ACADEMY  
FINANCIAL REPORT - ALTERNATIVE FORM  
JULY 1, 2023 - JUNE 30, 2024**

**ADOPTED BUDGET REPORT**

<b>Charter School Name</b>	<b>Western Sierra Collegiate Academy</b>
<b>CDS#</b>	<b>31-750850-119487</b>
<b>Charter Approving Entity</b>	<b>Rocklin Unified School District</b>
<b>County</b>	<b>Placer</b>
<b>Charter #</b>	<b>1071</b>

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**NOTE:** An Alternative Form submitted to the California Department of Education will not be considered a valid submission if the following information is missing:

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For information in this report, please contact:

For County Fiscal Contact:

For Approving Entity:

For Charter School:

Teresa Stelzer  
Name

Barbara Patterson  
Name

Ace Ensign  
Name

District Fiscal Management Advisor  
Title

Deputy Superintendent, Business and Operations  
Title

Director of Finance  
Title

530-886-5857  
Telephone

916-630-2234  
Telephone

916-778-4544 xt.80103  
Telephone

[tstelzer@placercoe.k12.ca.us](mailto:tstelzer@placercoe.k12.ca.us)  
Email Address

[bpatterson@rocklin.k12.ca.us](mailto:bpatterson@rocklin.k12.ca.us)  
Email Address

[aensign@rocklinacademy.org](mailto:aensign@rocklinacademy.org)  
Email Address

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To the entity that approved the charter school:

(X)

2022-2023 CHARTER SCHOOL REPORT - ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to Education Code.

Signed: \_\_\_\_\_  
Charter School Official  
(Original signature required)

Date: \_\_\_\_\_

Printed Name: Robin Stout

Title: Superintendent

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To the County Superintendent of Schools:

(X)

2022-2023 CHARTER SCHOOL REPORT - ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to Education Code.

Signed: \_\_\_\_\_  
Authorized Representative of  
Charter Approving Entity  
(Original signature required)

Date: \_\_\_\_\_

Printed Name: \_\_\_\_\_

Title: \_\_\_\_\_

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To the Superintendent of Public Instruction:

(X)

2022-2023 CHARTER SCHOOL REPORT - ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to Education Code.

Signed: \_\_\_\_\_  
County Superintendent/Designee  
(Original signature required)

Date: \_\_\_\_\_

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**ROCKLIN ACADEMY**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**2023-2024 Adopted Budget**  
**Combined**

	<b>Combined 2023-2024</b>	<b>Combined 2024-2025</b>	<b>Combined 2025-2026</b>
Enrollment:	<b>558.00</b>	<b>558.00</b>	<b>558.00</b>
ADA %	<b>96%</b>	<b>96%</b>	<b>96%</b>
Projected ADA:	<b>535.68</b>	<b>535.68</b>	<b>535.68</b>
<b><u>Revenues:</u></b>			
Local Control Funding Formula			
LCFF - General Purpose	\$ 2,873,670	\$ 3,050,702	\$ 3,190,063
Education Protection Account	1,507,831	1,568,447	1,626,792
In-Lieu Property Tax	1,500,000	1,500,000	1,500,000
Total LCFF	<u>5,881,501</u>	<u>6,119,149</u>	<u>6,316,855</u>
Federal	118,185	66,960	66,960
State	136,781	136,781	136,781
Local	840,494	840,494	840,494
<b>Total Revenues</b>	<b><u>\$ 6,976,961</u></b>	<b><u>\$ 7,163,384</u></b>	<b><u>\$ 7,361,090</u></b>
<b><u>Expenditures:</u></b>			
Certificated Salaries - (1000's)	\$ 2,338,220	\$ 2,425,621	\$ 2,488,244
Classified Salaries - (2000's)	592,530	629,592	645,331
Employee Benefits - (3000's)	897,999	922,005	948,055
Books & Supplies - (4000's)	434,282	433,247	454,909
Services - (5000's)	602,653	617,077	586,529
Capital Outlay - (6000's)	68,100	-	-
Other Outgo - (7141)	500,000	525,000	538,125
Transfer of Direct Costs - (7145)	1,240,276	1,346,213	1,389,708
Debt Service - Principal - (7439)	-	-	-
Debt Service - Interest - (7438)	-	-	-
<b>Total Expenditures</b>	<b><u>\$ 6,674,060</u></b>	<b><u>\$ 6,898,755</u></b>	<b><u>\$ 7,050,901</u></b>
<b>Excess (Deficit) from Operations</b>	<b>302,901</b>	<b>264,629</b>	<b>310,189</b>
<b><u>Other Financing Transactions:</u></b>			
Other Financing Sources	-	-	-
Capital Outlay - (6000's)	-	-	-
Debt Service - Principal - (7000's)	-	-	-
<b>Excess (deficit)</b>	<b><u>302,901</u></b>	<b><u>264,629</u></b>	<b><u>310,189</u></b>
<b>Fund Balance, Beginning</b>	<b>4,535,254</b>	<b>4,838,155</b>	<b>5,102,784</b>
<b>Fund Balance, Ending</b>	<b><u>\$ 4,838,155</u></b>	<b><u>\$ 5,102,784</u></b>	<b><u>\$ 5,412,973</u></b>
<b><u>Components of Ending Fund Balance:</u></b>			
Designated Amounts:			
Reserve for Economic Uncertainties: 5%	333,703	344,938	352,545
Additional Reserve: 15%	1,001,109	1,034,813	1,057,635
Restricted Cash	-	-	-
Prepaid Expenditures	-	-	-
Temporarily Restricted	259,351	114,580	26,228
Unrestricted	3,243,992	3,608,453	3,976,565
<b>Fund Balance, Ending</b>	<b><u>\$ 4,838,155</u></b>	<b><u>\$ 5,102,784</u></b>	<b><u>\$ 5,412,973</u></b>

**ROCKLIN ACADEMY**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**2023-2024 Adopted Budget**  
**Unrestricted and Restricted**  
**2023-2024**

	<u>Unrestricted</u>	<u>Restricted</u>	<u>Combined</u>
<b><u>Revenues:</u></b>			
Local Control Funding Formula			
LCFF - General Purpose	\$ 2,873,670	\$ -	\$ 2,873,670
Education Protection Account	1,507,831	-	1,507,831
In-Lieu Property Tax	1,500,000	-	1,500,000
<b>Total LCFF</b>	<b>5,881,501</b>	<b>-</b>	<b>5,881,501</b>
Federal	-	118,185	118,185
State	100,890	35,891	136,781
Local	365,132	475,362	840,494
Contributions to Restricted	(608,875)	608,875	-
<b>Total Revenues</b>	<b>\$ 5,738,648</b>	<b>\$ 1,238,313</b>	<b>\$ 6,976,961</b>
<b><u>Expenditures:</u></b>			
Certificated Salaries - (1000's)	\$ 1,909,762	\$ 428,458	\$ 2,338,220
Classified Salaries - (2000's)	380,398	212,132	592,530
Employee Benefits - (3000's)	679,040	218,959	897,999
Books & Supplies - (4000's)	362,732	71,550	434,282
Services - (5000's)	133,466	469,187	602,653
Capital Outlay - (6000's)	68,100	-	68,100
Other Outgo - (7141)	500,000	-	500,000
Transfer of Direct Costs - (7145)	1,240,276	-	1,240,276
Debt Service - Principal - (7439)	-	-	-
Debt Service - Interest - (7438)	-	-	-
<b>Total Expenditures</b>	<b>\$ 5,273,774</b>	<b>\$ 1,400,286</b>	<b>\$ 6,674,060</b>
Excess (Deficit) from Operations	464,874	(161,973)	302,901
<b><u>Other Financing Transactions:</u></b>			
Other Financing Sources	-	-	-
Capital Outlay - (6000's)	-	-	-
Debt Service - Principal - (7000's)	-	-	-
<b>Excess (deficit)</b>	<b>464,874</b>	<b>(161,973)</b>	<b>302,901</b>
<b>Fund Balance, Beginning</b>	<b>4,113,930</b>	<b>421,324</b>	<b>4,535,254</b>
<b>Fund Balance, Ending</b>	<b>\$ 4,578,804</b>	<b>\$ 259,351</b>	<b>\$ 4,838,155</b>
<b><u>Components of Ending Fund Balance:</u></b>			
Designated Amounts:			
Reserve for Economic Uncertainties: 5%	333,703		333,703
Additional Reserve: 15%	1,001,109		1,001,109
Restricted Cash	-	-	-
Prepaid Expenditures	-	-	-
Temporarily Restricted	-	259,351	259,351
Unrestricted	3,243,992	-	3,243,992
<b>Fund Balance, Ending</b>	<b>\$ 4,578,804</b>	<b>\$ 259,351</b>	<b>\$ 4,838,155</b>

**ROCKLIN ACADEMY**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**2023-2024 Adopted Budget**  
**Unrestricted and Restricted**  
**2024-2025**

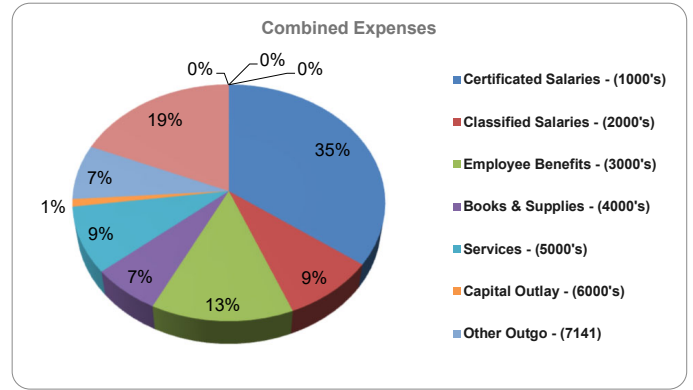
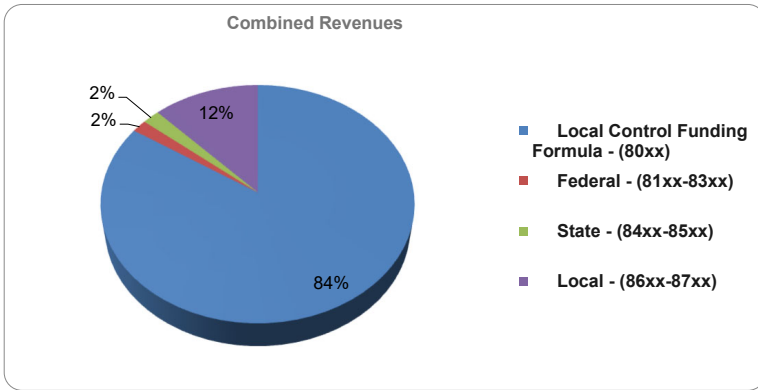
	<u>Unrestricted</u>	<u>Restricted</u>	<u>Combined</u>
<b><u>Revenues:</u></b>			
Local Control Funding Formula			
LCFF - General Purpose	\$ 3,050,702	\$ -	\$ 3,050,702
Education Protection Account	1,568,447	-	1,568,447
In-Lieu Property Tax	1,500,000	-	1,500,000
<b>Total LCFF</b>	<b>6,119,149</b>	<b>-</b>	<b>6,119,149</b>
Federal	-	66,960	66,960
State	100,890	35,891	136,781
Local	365,132	475,362	840,494
Contributions to Restricted	(678,890)	678,890	-
<b>Total Revenues</b>	<b>\$ 5,906,281</b>	<b>\$ 1,257,103</b>	<b>\$ 7,163,384</b>
<b><u>Expenditures:</u></b>			
Certificated Salaries - (1000's)	\$ 2,005,250	\$ 420,371	\$ 2,425,621
Classified Salaries - (2000's)	399,418	230,174	629,592
Employee Benefits - (3000's)	712,992	209,013	922,005
Books & Supplies - (4000's)	367,869	65,378	433,247
Services - (5000's)	140,139	476,938	617,077
Capital Outlay - (6000's)	-	-	-
Other Outgo - (7141)	525,000	-	525,000
Transfer of Direct Costs - (7145)	1,346,213	-	1,346,213
Debt Service - Principal - (7439)	-	-	-
Debt Service - Interest - (7438)	-	-	-
<b>Total Expenditures</b>	<b>\$ 5,496,881</b>	<b>\$ 1,401,874</b>	<b>\$ 6,898,755</b>
Excess (Deficit) from Operations	409,400	(144,771)	264,629
<b><u>Other Financing Transactions:</u></b>			
Other Financing Sources	-	-	-
Capital Outlay - (6000's)	-	-	-
Debt Service - Principal - (7000's)	-	-	-
<b>Excess (deficit)</b>	<b>409,400</b>	<b>(144,771)</b>	<b>264,629</b>
<b>Fund Balance, Beginning</b>	<b>4,578,804</b>	<b>259,351</b>	<b>4,838,155</b>
<b>Fund Balance, Ending</b>	<b>\$ 4,988,204</b>	<b>\$ 114,580</b>	<b>\$ 5,102,784</b>
<b><u>Components of Ending Fund Balance:</u></b>			
Designated Amounts:			
Reserve for Economic Uncertainties: 5%	344,938		344,938
Additional Reserve: 15%	1,034,813		1,034,813
Restricted Cash	-	-	-
Prepaid Expenditures	-	-	-
Temporarily Restricted	-	114,580	114,580
Unrestricted	3,608,453	-	3,608,453
<b>Fund Balance, Ending</b>	<b>\$ 4,988,204</b>	<b>\$ 114,580</b>	<b>\$ 5,102,784</b>

**ROCKLIN ACADEMY**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**2023-2024 Adopted Budget**  
**Unrestricted and Restricted**  
**2025-2026**

	<u>Unrestricted</u>	<u>Restricted</u>	<u>Combined</u>
<b><u>Revenues:</u></b>			
Local Control Funding Formula			
LCFF - General Purpose	\$ 3,190,063	\$ -	\$ 3,190,063
Education Protection Account	1,626,792	-	1,626,792
In-Lieu Property Tax	1,500,000	-	1,500,000
<b>Total LCFF</b>	<b>6,316,855</b>	<b>-</b>	<b>6,316,855</b>
Federal	-	66,960	66,960
State	100,890	35,891	136,781
Local	365,132	475,362	840,494
Contributions to Restricted	(727,494)	727,494	-
<b>Total Revenues</b>	<b>\$ 6,055,383</b>	<b>\$ 1,305,707</b>	<b>\$ 7,361,090</b>
<b><u>Expenditures:</u></b>			
Certificated Salaries - (1000's)	\$ 2,055,381	\$ 432,863	\$ 2,488,244
Classified Salaries - (2000's)	409,403	235,928	645,331
Employee Benefits - (3000's)	730,817	217,238	948,055
Books & Supplies - (4000's)	386,262	68,647	454,909
Services - (5000's)	147,146	439,383	586,529
Capital Outlay - (6000's)	-	-	-
Other Outgo - (7141)	538,125	-	538,125
Transfer of Direct Costs - (7145)	1,389,708	-	1,389,708
Debt Service - Principal - (7439)	-	-	-
Debt Service - Interest - (7438)	-	-	-
<b>Total Expenditures</b>	<b>\$ 5,656,842</b>	<b>\$ 1,394,059</b>	<b>\$ 7,050,901</b>
Excess (Deficit) from Operations	398,541	(88,352)	310,189
<b><u>Other Financing Transactions:</u></b>			
Other Financing Sources	-	-	-
Capital Outlay - (6000's)	-	-	-
Debt Service - Principal - (7000's)	-	-	-
<b>Excess (deficit)</b>	<b>398,541</b>	<b>(88,352)</b>	<b>310,189</b>
<b>Fund Balance, Beginning</b>	<b>4,988,204</b>	<b>114,580</b>	<b>5,102,784</b>
<b>Fund Balance, Ending</b>	<b>\$ 5,386,745</b>	<b>\$ 26,228</b>	<b>\$ 5,412,973</b>
<b><u>Components of Ending Fund Balance:</u></b>			
Designated Amounts:			
Reserve for Economic Uncertainties: 5%	352,545		352,545
Additional Reserve: 15%	1,057,635		1,057,635
Restricted Cash	-	-	-
Prepaid Expenditures	-	-	-
Temporarily Restricted	-	26,228	26,228
Unrestricted	3,976,565	-	3,976,565
<b>Fund Balance, Ending</b>	<b>\$ 5,386,745</b>	<b>\$ 26,228</b>	<b>\$ 5,412,973</b>

**ROCKLIN ACADEMY**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**2023-2024 ADOPTED BUDGET REPORT**

Description	Budget			Estimated Actuals 2022-2023	Variance %
	Unrestricted	Restricted	Combined		
<b>Revenues:</b>					
Local Control Funding Formula - (80xx)	\$ 5,881,501	\$ -	\$ 5,881,501	\$ 4,702,367	125.00%
Federal - (81xx-83xx)	-	118,185	118,185	153,407	77.00%
State - (84xx-85xx)	100,890	35,891	136,781	438,423	31.00%
Local - (86xx-87xx)	365,132	475,362	840,494	914,109	92.00%
Contribution - (8980)	(608,875)	608,875	-	-	#DIV/0!
<b>Total Revenues</b>	<b>\$ 5,738,648</b>	<b>\$ 1,238,313</b>	<b>\$ 6,976,961</b>	<b>\$ 6,208,306</b>	<b>112.00%</b>
<b>Expenditures:</b>					
Certificated Salaries - (1000's)	\$ 1,909,762	\$ 428,458	\$ 2,338,220	\$ 2,280,389	103.00%
Classified Salaries - (2000's)	380,398	212,132	592,530	648,910	91.00%
Employee Benefits - (3000's)	679,040	218,959	897,999	913,843	98.00%
Books & Supplies - (4000's)	362,732	71,550	434,282	462,883	94.00%
Services - (5000's)	133,466	469,187	602,653	182,040	331.00%
Capital Outlay - (6000's)	68,100	-	68,100	45,780	149.00%
Other Outgo - (7141)	500,000	-	500,000	330,000	152.00%
Transfer of Direct Costs - (7145)	1,240,276	-	1,240,276	1,119,522	111.00%
Debt Service - Principal - (7439)	-	-	-	-	#DIV/0!
Debt Service - Interest - (7438)	-	-	-	-	#DIV/0!
Other Outgo - (7619)	-	-	-	-	#DIV/0!
<b>Total Expenditures</b>	<b>\$ 5,273,774</b>	<b>\$ 1,400,286</b>	<b>\$ 6,674,060</b>	<b>\$ 5,983,367</b>	<b>112.00%</b>
<b>Increase/(Decrease) to Fund Balance</b>	<b>\$ 464,874</b>	<b>\$ (161,973)</b>	<b>\$ 302,901</b>	<b>\$ 224,939</b>	
<b>Fund Balance, Beginning</b>	<b>\$ 4,113,930</b>	<b>\$ 421,324</b>	<b>\$ 4,535,254</b>		
<b>Fund Balance, Ending</b>	<b>\$ 4,578,804</b>	<b>\$ 259,351</b>	<b>\$ 4,838,155</b>		



**THE ROCKLIN ACADEMY  
FINANCIAL REPORT - ALTERNATIVE FORM  
JULY 1, 2023 - JUNE 30, 2024**

**ADOPTED BUDGET REPORT**

<b>Charter School Name</b>	<b>Rocklin Academy</b>
<b>CDS#</b>	<b>31-750856-118392</b>
<b>Charter Approving Entity</b>	<b>Rocklin Unified School District</b>
<b>County</b>	<b>Placer</b>
<b>Charter #</b>	<b>0308</b>

Description	Object Code	Budget		Combined	2023-2024 Estimated Actuals
		Unrestricted	Restricted		
<b>A REVENUES</b>					
1 LCFF Sources					
State Aid - Current Year	8015	2,873,670	-	2,873,670	1,959,506
Education Protection Account State Aid - Current Year	8012	1,507,831	-	1,507,831	1,242,861
State Aid - Prior Years	8019	-	-	-	-
Transfers to Charter Schools In Lieu of Property Taxes	8096	1,500,000	-	1,500,000	1,500,000
Other LCFF Transfers	8091, 8097	-	-	-	-
Total, LCFF Sources		5,881,501	-	5,881,501	4,702,367
2 Federal Revenues (See NOTE in Section L)					
No Child Left Behind	8290	-	-	-	-
Special Education - Federal	8181, 8182	-	66,960	66,960	58,009
Child Nutrition - Federal	8220	-	-	-	-
Other Federal Revenues	8110, 8260-8299	-	51,225	51,225	95,398
Total, Federal Revenues		-	118,185	118,185	153,407
3 Other State Revenues					
All Other State Revenues	8500	100,890	35,891	136,781	438,423
Total, Other State Revenues		100,890	35,891	136,781	438,423
4 Other Local Revenues					
Special Education - State	8792	-	475,362	475,362	393,438
All Other Local Revenues	8600-8699	365,132	-	365,132	520,671
Total, Local Revenues		365,132	475,362	840,494	914,109
5 TOTAL REVENUES		6,347,523	629,438	6,976,961	6,208,306
<b>B EXPENDITURES</b>					
1 Certificated Salaries					
Certificated Teachers' Salaries	1100	1,780,622	290,724	2,071,346	1,996,133
Certificated Pupil Support Salaries	1200	13,624	99,468	113,092	135,957
Certificated Supervisors' and Administrators' Salaries	1300	115,516	38,266	153,782	148,299
Other Certificated Salaries	1900	-	-	-	-
Total, Certificated Salaries		1,909,762	428,458	2,338,220	2,280,389
2 Noncertificated Salaries					
Noncertificated Instructional Salaries	2100	128,492	173,866	302,358	274,372
Noncertificated Support Salaries	2200	-	-	-	-
Noncertificated Supervisors' and Administrators' Salaries	2300	-	-	-	-
Clerical and Office Salaries	2400	251,906	38,266	290,172	373,987
Other Noncertificated Salaries	2900	-	-	-	551
Total, Noncertificated Salaries		380,398	212,132	592,530	648,910
3 Employee Benefits					
STRS	3101-3102	336,030	80,066	416,096	429,895
PERS	3201-3202	43,126	49,337	92,463	115,414
OASDI / Medicare / Alternative	3301-3302	47,809	23,324	71,133	84,904
Health and Welfare Benefits	3401-3402	171,026	65,903	236,929	268,297
Unemployment Insurance	3501-3502	1,049	329	1,378	15,333
Workers' Compensation Insurance	3601-3602	-	-	-	-
OPEB, Allocated	3701-3702	-	-	-	-
OPEB, Active Employees	3751-3752	-	-	-	-
Other Employee Benefits	3901-3902	80,000	-	80,000	-
Total, Employee Benefits		679,040	218,959	897,999	913,843
4 Books and Supplies					
Approved Textbooks and Core Curricula Materials	4100	90,020	55,800	145,820	101,248
Books and Other Reference Materials	4200	-	-	-	-
Materials and Supplies	4300	102,712	15,750	118,462	99,571
Noncapitalized Equipment	4400	-	-	-	6,015
Food	4700	170,000	-	170,000	256,049
Total, Books and Supplies		362,732	71,550	434,282	462,883

5 Services and Other Operating Expenditures					
Subagreements for Services	5100	-	-	-	-
Travel and Conferences	5200	726	500	1,226	6,054
Dues and Memberships	5300	175	-	175	175
Insurance	5400	-	-	-	-
Operating and Housekeeping Services	5500	12,000	-	12,000	-
Rentals, Leases, Repairs, and Noncap. Improvements	5600	18,767	-	18,767	22,979
Transfers of Direct Costs	5700	29,929	-	29,929	(107,500)
Professional/Consulting Services and Operating Expend.	5800	65,871	400,610	466,481	259,914
Communications	5900	5,998	68,077	74,075	418
Total, Services and Other Operating Expenditures		133,466	469,187	602,653	182,040
6 Capital Outlay					
Land and Land Improvements	6100	-	-	-	-
Books and Improvements of buildings	6200	-	-	-	5,955
Books and Media for New School Libraries	6300	-	-	-	-
Equipment	6400	68,100	-	68,100	39,825
Equipment Replacement	6500	-	-	-	-
Depreciation Expense (accrual basis only)	6900	-	-	-	-
Total, Capital Outlay		68,100	-	68,100	45,780
7 Other Outgo					
Transfers of Direct Costs	7145	1,240,276	-	1,240,276	1,119,522
Other Outgo	7141	500,000	-	500,000	330,000
Debt Service:					
Interest	7438	-	-	-	-
Principal	7439	-	-	-	-
Total, Other Outgo		1,740,276	-	1,740,276	1,449,522
8 TOTAL EXPENDITURES		5,273,774	1,400,286	6,674,060	5,983,367
<b>C EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES</b>		1,073,749	(770,848)	302,901	224,939
<b>D OTHER FINANCING SOURCES / USES</b>					
1 Other Sources		-	-	-	451,006
2 Less: Other Uses (REU)		-	-	-	-
3 Contributions Between Unrestricted and Restricted Accounts (must net to zero)		(608,875)	608,875	-	-
4 Total, Other Financing Sources / Uses		(608,875)	608,875	-	451,006
<b>E NET INCREASE (DECREASE IN FUND BALANCE / NET POSITION)</b>		464,874	(161,973)	302,901	675,945
<b>F FUND BALANCE / NET POSITION</b>					
1 Beginning Fund Balance / Net Position As of Estimated Actuals		4,113,930	421,324	4,535,254	3,859,309
2 Ending Fund Balance / Net Position		4,578,804	259,351	4,838,155	4,535,254



**THE ROCKLIN ACADEMY  
FINANCIAL REPORT - ALTERNATIVE FORM  
JULY 1, 2023 - JUNE 30, 2024**

**ADOPTED BUDGET REPORT**

**Charter School Name**  
**CDS#**  
**Charter Approving Entity**  
**County**  
**Charter #**

**Rocklin Academy**  
**31-750850-119487**  
**Rocklin Unified School District**  
**Placer**  
**1071**

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**NOTE:** An Alternative Form submitted to the California Department of Education will not be considered a valid submission if the following information is missing:

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For information in this report, please contact:

For County Fiscal Contact:

For Approving Entity:

For Charter School:

Teresa Stelzer  
Name

Barbara Patterson  
Name

Ace Ensign  
Name

District Fiscal Management Advisor  
Title

Deputy Superintendent, Business and Operations  
Title

Director of Finance  
Title

530-886-5857  
Telephone

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[aensign@rocklinacademy.org](mailto:aensign@rocklinacademy.org)  
Email Address

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To the entity that approved the charter school

(X) 2022-2023 CHARTER SCHOOL REPORT - ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to Education Code.

Signed: \_\_\_\_\_  
Charter School Official  
(Original signature required)

Date: \_\_\_\_\_

Printed Name: Robin Stout

Title: Superintendent

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To the County Superintendent of Schools

(X) 2022-2023 CHARTER SCHOOL REPORT - ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to Educator Code.

Signed: \_\_\_\_\_  
Authorized Representative of  
Charter Approving Entity  
(Original signature required)

Date: \_\_\_\_\_

Printed Name: \_\_\_\_\_

Title: \_\_\_\_\_

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To the Superintendent of Public Instruction:

(X) 2022-2023 CHARTER SCHOOL REPORT - ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to Educator Code.

Signed: \_\_\_\_\_  
County Superintendent/Designee  
(Original signature required)

Date: \_\_\_\_\_

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**ROCKLIN ACADEMY GATEWAY**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**2023-2024 Adopted Budget Report**  
**Combined**

	<b>Combined 2023-2024</b>	<b>Combined 2024-2025</b>	<b>Combined 2025-2026</b>
<b>Enrollment:</b>	<b>1,122.00</b>	<b>1,116.00</b>	<b>1,140.00</b>
<b>ADA %</b>	<b>96%</b>	<b>96%</b>	<b>96%</b>
<b>Projected ADA:</b>	<b>1,075.32</b>	<b>1,069.56</b>	<b>1,092.60</b>
 <b><u>Revenues:</u></b>			
<b>Local Control Funding Formula</b>			
LCFF - General Purpose	\$ 10,934,038	\$ 11,743,956	\$ 12,234,088
Education Protection Account	213,912	218,520	218,520
In-Lieu Property Tax	729,000	729,000	729,000
<b>Total LCFF</b>	<b>11,876,950</b>	<b>12,691,476</b>	<b>13,181,608</b>
<b>Federal</b>	134,415	134,415	134,415
<b>State</b>	274,571	274,571	274,571
<b>Local</b>	1,518,107	1,518,107	1,518,107
 <b>Total Revenues</b>	<b>\$ 13,804,043</b>	<b>\$ 14,618,569</b>	<b>\$ 15,108,701</b>
 <b><u>Expenditures:</u></b>			
Certificated Salaries - (1000's)	\$ 4,811,365	\$ 5,017,527	\$ 5,142,965
Classified Salaries - (2000's)	1,240,926	1,302,972	1,335,546
Employee Benefits - (3000's)	1,845,767	1,926,824	1,974,995
Books & Supplies - (4000's)	811,645	845,727	888,013
Services - (5000's)	3,484,512	3,564,590	3,656,967
Capital Outlay - (6000's)	353,548	-	-
Other Outgo - (7141)	115,185	126,915	131,816
Transfer of Direct Costs - (7145)	1,382,218	1,522,977	1,581,793
Debt Service - Principal - (7439)	-	-	-
Debt Service - Interest - (7438)	-	-	-
 <b>Total Expenditures</b>	<b>\$ 14,045,166</b>	<b>\$ 14,307,532</b>	<b>\$ 14,712,095</b>
 <b>Excess (Deficit) from Operations</b>	<b>(241,123)</b>	<b>311,037</b>	<b>396,606</b>
 <b><u>Other Financing Transactions:</u></b>			
Other Financing Sources	-	-	-
Capital Outlay - (6000's)	-	-	-
Debt Service - Principal - (7000's)	-	-	-
 <b>Excess (deficit)</b>	<b>(241,123)</b>	<b>311,037</b>	<b>396,606</b>
 <b>Fund Balance, Beginning</b>	<b>4,168,336</b>	<b>3,927,213</b>	<b>4,238,250</b>
 <b>Fund Balance, Ending</b>	<b>\$ 3,927,213</b>	<b>\$ 4,238,250</b>	<b>\$ 4,634,856</b>
 <b><u>Components of Ending Fund Balance:</u></b>			
<b>Designated Amounts:</b>			
Reserve for Economic Uncertainties: 5%	421,355	429,226	441,363
Additional Reserve: 15%	2,387,678	2,432,280	2,501,056
Restricted Cash	-	-	-
Prepaid Expenditures	-	-	-
Temporarily Restricted	559,195	246,339	19,335
Unrestricted	558,985	1,130,405	1,673,102
<b>Fund Balance, Ending</b>	<b>\$ 3,927,213</b>	<b>\$ 4,238,250</b>	<b>\$ 4,634,856</b>

**ROCKLIN ACADEMY GATEWAY**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**2023-2024 Adopted Budget**  
**Unrestricted and Restricted**  
**2023-2024**

	<u>Unrestricted</u>	<u>Restricted</u>	<u>Combined</u>
<b><u>Revenues:</u></b>			
Local Control Funding Formula			
LCFF - General Purpose	\$ 10,934,038	\$ -	\$ 10,934,038
Education Protection Account	213,912	-	213,912
In-Lieu Property Tax	729,000	-	729,000
<b>Total LCFF</b>	<b>11,876,950</b>	<b>-</b>	<b>11,876,950</b>
Federal	-	134,415	134,415
State	202,525	72,046	274,571
Local	563,868	954,239	1,518,107
Contributions to Restricted	(735,148)	735,148	-
<b>Total Revenues</b>	<b>\$ 11,908,195</b>	<b>\$ 1,895,848</b>	<b>\$ 13,804,043</b>
<b><u>Expenditures:</u></b>			
Certificated Salaries - (1000's)	\$ 4,020,179	\$ 791,186	\$ 4,811,365
Classified Salaries - (2000's)	948,122	292,804	1,240,926
Employee Benefits - (3000's)	1,503,268	342,499	1,845,767
Books & Supplies - (4000's)	681,945	129,700	811,645
Services - (5000's)	2,692,212	792,300	3,484,512
Capital Outlay - (6000's)	353,548	-	353,548
Other Outgo - (7141)	115,185	-	115,185
Transfer of Direct Costs - (7145)	1,382,218	-	1,382,218
Debt Service - Principal - (7439)	-	-	-
Debt Service - Interest - (7438)	-	-	-
<b>Total Expenditures</b>	<b>\$ 11,696,677</b>	<b>\$ 2,348,489</b>	<b>\$ 14,045,166</b>
<b>Excess (Deficit) from Operations</b>	<b>211,518</b>	<b>(452,641)</b>	<b>(241,123)</b>
<b><u>Other Financing Transactions:</u></b>			
Other Financing Sources	-	-	-
Capital Outlay - (6000's)	-	-	-
Debt Service - Principal - (7000's)	-	-	-
<b>Excess (deficit)</b>	<b>211,518</b>	<b>(452,641)</b>	<b>(241,123)</b>
<b>Fund Balance, Beginning</b>	<b>3,156,500</b>	<b>1,011,836</b>	<b>4,168,336</b>
<b>Fund Balance, Ending</b>	<b>\$ 3,368,018</b>	<b>\$ 559,195</b>	<b>\$ 3,927,213</b>
<b><u>Components of Ending Fund Balance:</u></b>			
<b>Designated Amounts:</b>			
Reserve for Economic Uncertainties: 5%	702,258		702,258
Additional Reserve: 15%	2,106,775		2,106,775
Restricted Cash	-	-	-
Prepaid Expenditures	-	-	-
Temporarily Restricted	-	559,195	559,195
Unrestricted	558,985	-	558,985
<b>Fund Balance, Ending</b>	<b>\$ 3,368,018</b>	<b>\$ 559,195</b>	<b>\$ 3,927,213</b>

**ROCKLIN ACADEMY GATEWAY**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**2023-2024 Adopted Budget**  
**Unrestricted and Restricted**  
**2024-2025**

	<u>Unrestricted</u>	<u>Restricted</u>	<u>Combined</u>
<b><u>Revenues:</u></b>			
Local Control Funding Formula			
LCFF - General Purpose	\$ 11,743,956	\$ -	\$ 11,743,956
Education Protection Account	218,520	-	218,520
In-Lieu Property Tax	729,000	-	729,000
<b>Total LCFF</b>	<b>12,691,476</b>	<b>-</b>	<b>12,691,476</b>
Federal	-	134,415	134,415
State	202,525	72,046	274,571
Local	563,868	954,239	1,518,107
Contributions to Restricted	(852,572)	852,572	-
<b>Total Revenues</b>	<b>\$ 12,605,297</b>	<b>\$ 2,013,272</b>	<b>\$ 14,618,569</b>
<b><u>Expenditures:</u></b>			
Certificated Salaries - (1000's)	\$ 4,221,188	\$ 796,339	\$ 5,017,527
Classified Salaries - (2000's)	995,528	307,444	1,302,972
Employee Benefits - (3000's)	1,578,431	348,393	1,926,824
Books & Supplies - (4000's)	709,542	136,185	845,727
Services - (5000's)	2,826,823	737,767	3,564,590
Capital Outlay - (6000's)	-	-	-
Other Outgo - (7141)	126,915	-	126,915
Transfer of Direct Costs - (7145)	1,522,977	-	1,522,977
Debt Service - Principal - (7439)	-	-	-
Debt Service - Interest - (7438)	-	-	-
<b>Total Expenditures</b>	<b>\$ 11,981,404</b>	<b>\$ 2,326,128</b>	<b>\$ 14,307,532</b>
<b>Excess (Deficit) from Operations</b>	<b>623,893</b>	<b>(312,856)</b>	<b>311,037</b>
<b><u>Other Financing Transactions:</u></b>			
Other Financing Sources	-	-	-
Capital Outlay - (6000's)	-	-	-
Debt Service - Principal - (7000's)	-	-	-
<b>Excess (deficit)</b>	<b>623,893</b>	<b>(312,856)</b>	<b>311,037</b>
<b>Fund Balance, Beginning</b>	<b>3,368,018</b>	<b>559,195</b>	<b>3,927,213</b>
<b>Fund Balance, Ending</b>	<b>\$ 3,991,911</b>	<b>\$ 246,339</b>	<b>\$ 4,238,250</b>
<b><u>Components of Ending Fund Balance:</u></b>			
<b>Designated Amounts:</b>			
Reserve for Economic Uncertainties: 5%	715,377		715,377
Additional Reserve: 15%	2,146,130		2,146,130
Restricted Cash	-	-	-
Prepaid Expenditures	-	-	-
Temporarily Restricted	-	246,339	246,339
Unrestricted	1,130,404	-	1,130,404
<b>Fund Balance, Ending</b>	<b>\$ 3,991,911</b>	<b>\$ 246,339</b>	<b>\$ 4,238,250</b>

**ROCKLIN ACADEMY GATEWAY**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**2023-2024 Adopted Budget**  
**Unrestricted and Restricted**  
**2025-2026**

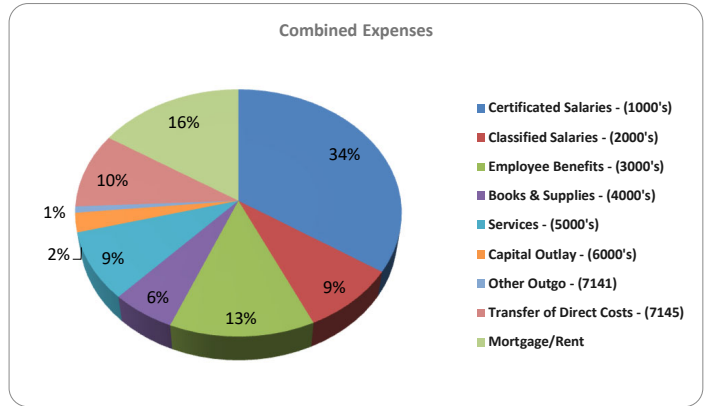
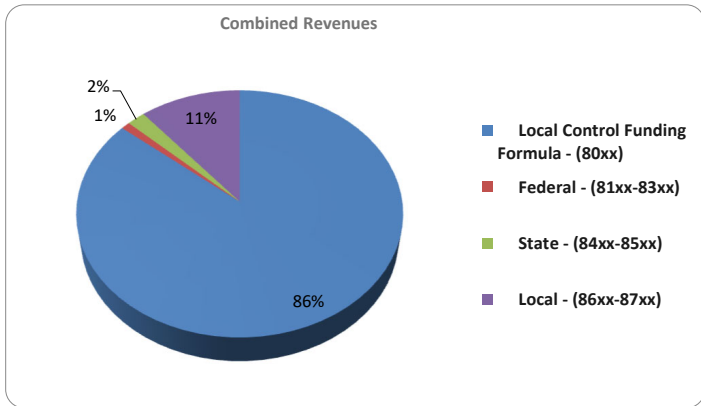
	<u>Unrestricted</u>	<u>Restricted</u>	<u>Combined</u>
<b><u>Revenues:</u></b>			
Local Control Funding Formula			
LCFF - General Purpose	\$ 12,234,088	\$ -	\$ 12,234,088
Education Protection Account	218,520	-	218,520
In-Lieu Property Tax	729,000	-	729,000
Total LCFF	<u>13,181,608</u>	<u>-</u>	<u>13,181,608</u>
Federal	-	134,415	134,415
State	202,525	72,046	274,571
Local	563,868	954,239	1,518,107
Contributions to Restricted	(932,573)	932,573	-
<b>Total Revenues</b>	<u>\$ 13,015,428</u>	<u>\$ 2,093,273</u>	<u>\$ 15,108,701</u>
<b><u>Expenditures:</u></b>			
Certificated Salaries - (1000's)	\$ 4,326,718	\$ 816,247	\$ 5,142,965
Classified Salaries - (2000's)	1,020,416	315,130	1,335,546
Employee Benefits - (3000's)	1,617,892	357,103	1,974,995
Books & Supplies - (4000's)	745,019	142,994	888,013
Services - (5000's)	2,968,164	688,803	3,656,967
Capital Outlay - (6000's)	-	-	-
Other Outgo - (7141)	131,816	-	131,816
Transfer of Direct Costs - (7145)	1,581,793	-	1,581,793
Debt Service - Principal - (7439)	-	-	-
Debt Service - Interest - (7438)	-	-	-
<b>Total Expenditures</b>	<u>\$ 12,391,818</u>	<u>\$ 2,320,277</u>	<u>\$ 14,712,095</u>
<b>Excess (Deficit) from Operations</b>	623,610	(227,004)	396,606
<b><u>Other Financing Transactions:</u></b>			
Other Financing Sources	-	-	-
Capital Outlay - (6000's)	-	-	-
Debt Service - Principal - (7000's)	-	-	-
<b>Excess (deficit)</b>	<u>623,610</u>	<u>(227,004)</u>	<u>396,606</u>
<b>Fund Balance, Beginning</b>	3,991,911	246,339	4,238,250
<b>Fund Balance, Ending</b>	<u>\$ 4,615,521</u>	<u>\$ 19,335</u>	<u>\$ 4,634,856</u>
<b><u>Components of Ending Fund Balance:</u></b>			
<b>Designated Amounts:</b>			
Reserve for Economic Uncertainties: 5%	735,605		735,605
Additional Reserve: 15%	2,206,814		2,206,814
Restricted Cash	-	-	-
Prepaid Expenditures	-	-	-
Temporarily Restricted	-	19,335	19,335
Unrestricted	1,673,102	-	1,673,102
<b>Fund Balance, Ending</b>	<u>\$ 4,615,521</u>	<u>\$ 19,335</u>	<u>\$ 4,634,856</u>

**ROCKLIN ACADEMY GATEWAY  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
2023-2024 ADOPTED BUDGET REPORT**

Description	Budget			Estimated Actuals 2022-2023	Variance %
	Unrestricted	Restricted	Combined		
<b>Revenues:</b>					
Local Control Funding Formula - (80xx)	\$ 11,876,950	\$ -	\$ 11,876,950	\$ 11,389,963	104.00%
Federal - (81xx-83xx)	-	134,415	134,415	327,027	41.00%
State - (84xx-85xx)	202,525	72,046	274,571	1,066,743	26.00%
Local - (86xx-87xx)	563,868	954,239	1,518,107	1,016,747	149.00%
Contribution - (8980)	(735,148)	735,148	-	-	#DIV/0!
<b>Total Revenue</b>	<b>\$ 11,908,195</b>	<b>\$ 1,895,848</b>	<b>\$ 13,804,043</b>	<b>\$ 13,800,480</b>	<b>100.00%</b>

Description	Unrestricted	Restricted	Combined	Combined	
				Combined	Combined
<b>Expenditures:</b>					
Certificated Salaries - (1000's)	\$ 4,020,179	\$ 791,186	\$ 4,811,365	\$ 4,784,118	101.00%
Classified Salaries - (2000's)	948,122	292,804	1,240,926	901,812	138.00%
Employee Benefits - (3000's)	1,503,268	342,499	1,845,767	1,770,020	104.00%
Books & Supplies - (4000's)	681,945	129,700	811,645	752,323	108.00%
Services - (5000's)	459,941	792,300	1,252,241	1,257,386	100.00%
Capital Outlay - (6000's)	353,548	-	353,548	102,518	345.00%
Other Outgo - (7141)	115,185	-	115,185	115,735	100.00%
Transfer of Direct Costs - (7145)	1,382,218	-	1,382,218	1,429,251	97.00%
Mortgage/Rent	2,232,271	-	2,232,271	2,201,849	101.00%
<b>Total Expenditures</b>	<b>\$ 11,696,677</b>	<b>\$ 2,348,489</b>	<b>\$ 14,045,166</b>	<b>\$ 13,315,012</b>	<b>105.00%</b>

<b>Increase/(Decrease) to Fund Balance</b>	\$ 211,518	\$ (452,641)	\$ (241,123)	\$ 485,468	
<b>Fund Balance, Beginning</b>	\$ 3,156,500	\$ 1,011,836	\$ 4,168,336		
<b>Fund Balance, Ending</b>	\$ 3,368,018	\$ 559,195	\$ 3,927,213		



**THE ROCKLIN ACADEMY  
FINANCIAL REPORT - ALTERNATIVE FORM  
JULY 1, 2023 - JUNE 30, 2024**

**ADOPTED BUDGET REPORT**

<b>Charter School Name</b>	<b>Rocklin Academy at Gateway</b>
<b>CDS#</b>	<b>31-668520-127928</b>
<b>Charter Approving Entity</b>	<b>Newcastle Elementary School District</b>
<b>County</b>	<b>Placer</b>
<b>Charter #</b>	<b>1528</b>

Description	Object Code	Unrestricted	Budget		2022-2023 Actuals Estimated
			Restricted	Combined	
<b>A REVENUES</b>					
1 LCFF Sources					
State Aid - Current Year	8015	10,934,038	-	10,934,038	10,462,097
Education Protection Account State Aid - Current Year	8012	213,912	-	213,912	224,866
State Aid - Prior Years	8019	-	-	-	-
Transfers to Charter Schools In Lieu of Property Taxes	8096	729,000	-	729,000	703,000
Other LCFF Transfers	8091, 8097	-	-	-	-
Total, LCFF Sources		11,876,950	-	11,876,950	11,389,963
2 Federal Revenues (See NOTE in Section L)					
No Child Left Behind	8290	-	-	-	-
Special Education - Federal	8181, 8182	-	134,415	134,415	140,541
Child Nutrition - Federal	8220	-	-	-	-
Other Federal Revenues	8110, 8260-8299	-	-	-	186,486
Total, Federal Revenues		-	134,415	134,415	327,027
3 Other State Revenues					
All Other State Revenues	8500	202,525	72,046	274,571	1,066,743
Total, Other State Revenues		202,525	72,046	274,571	1,066,743
4 Other Local Revenues					
Special Education - State	8792	-	954,239	954,239	953,195
All Other Local Revenues	8600-8699	563,868	-	563,868	63,552
Total, Local Revenues		563,868	954,239	1,518,107	1,016,747
5 TOTAL REVENUES		12,643,343	1,160,700	13,804,043	13,800,480
<b>B EXPENDITURES</b>					
1 Certificated Salaries					
Certificated Teachers' Salaries	1100	3,509,290	517,980	4,027,270	3,975,457
Certificated Pupil Support Salaries	1200	57,247	216,516	273,763	392,396
Certificated Supervisors' and Administrators' Salaries	1300	453,642	56,690	510,332	416,265
Other Certificated Salaries	1900	-	-	-	-
Total, Certificated Salaries		4,020,179	791,186	4,811,365	4,784,118
2 Noncertificated Salaries					
Noncertificated Instructional Salaries	2100	344,850	236,997	581,847	327,427
Noncertificated Support Salaries	2200	164,560	-	164,560	161,869
Noncertificated Supervisors' and Administrators' Salaries	2300	-	-	-	-
Clerical and Office Salaries	2400	433,712	55,807	489,519	405,700
Other Noncertificated Salaries	2900	5,000	-	5,000	6,816
Total, Noncertificated Salaries		948,122	292,804	1,240,926	901,812
3 Employee Benefits					
STRS	3101-3102	725,723	178,112	903,835	858,440
PERS	3201-3202	178,731	44,699	223,430	178,909
OASDI / Medicare / Alternative	3301-3332	119,783	32,176	151,959	145,192
Health and Welfare Benefits	3401-3402	396,946	87,017	483,963	558,517
Unemployment Insurance	3501-3502	2,085	495	2,580	28,962
Workers' Compensation Insurance	3601-3602	-	-	-	-
OPEB, Allocated	3701-3702	-	-	-	-
OPEB, Active Employees	3751-3752	-	-	-	-
Other Employee Benefits	3901-3902	80,000	-	80,000	-
Total, Employee Benefits		1,503,268	342,499	1,845,767	1,770,020
4 Books and Supplies					
Approved Textbooks and Core Curricula Materials	4100	155,577	112,200	267,777	238,168
Books and Other Reference Materials	4200	-	-	-	-
Materials and Supplies	4300	176,368	15,000	191,368	196,978
Noncapitalized Equipment	4400	30,000	2,500	32,500	32,783
Food	4700	320,000	-	320,000	284,394
Total, Books and Supplies		681,945	129,700	811,645	752,323

<b>5 Services and Other Operating Expenditures</b>					
Subagreements for Services	5100	-	-	-	-
Travel and Conferences	5200	2,350	-	2,350	2,648
Dues and Memberships	5300	99	-	99	99
Insurance	5400	-	-	-	-
Operating and Housekeeping Services	5500	362,075	-	362,075	367,326
Rentals, Leases, Repairs, and Noncap. Improvements	5600	2,232,271	-	2,232,271	2,201,849
Transfers of Direct Costs	5700	(145,000)	-	(145,000)	(135,000)
Professional/Consulting Services and Operating Expend.	5800	228,460	712,300	940,760	1,012,862
Communications	5900	11,957	80,000	91,957	9,451
<b>Total, Services and Other Operating Expenditures</b>		<b>2,692,212</b>	<b>792,300</b>	<b>3,484,512</b>	<b>3,459,235</b>
<b>6 Capital Outlay</b>					
Land and Land Improvements	6100	-	-	-	-
Buildings and Improvements of buildings	6200	12,000	-	12,000	-
Books and Media for New School Libraries	6300	-	-	-	-
Equipment	6400	341,548	-	341,548	102,518
Equipment Replacement	6500	-	-	-	-
Depreciation Expense (accrual basis only)	6900	-	-	-	-
<b>Total, Capital Outlay</b>		<b>353,548</b>	<b>-</b>	<b>353,548</b>	<b>102,518</b>
<b>7 Other Outgo</b>					
Transfers of Direct Costs	7145	1,382,218	-	1,382,218	1,429,251
Other Outgo	7141	115,185	-	115,185	115,735
Debt Service:					
Interest	7438	-	-	-	-
Principal	7439	-	-	-	-
<b>Total, Other Outgo</b>		<b>1,497,403</b>	<b>-</b>	<b>1,497,403</b>	<b>1,544,986</b>
<b>8 TOTAL EXPENDITURES</b>		<b>11,696,677</b>	<b>2,348,489</b>	<b>14,045,166</b>	<b>13,315,012</b>
<b>C EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES</b>		<b>946,666</b>	<b>(1,187,789)</b>	<b>(241,123)</b>	<b>485,468</b>
<b>D OTHER FINANCING SOURCES / USES</b>					
1 Other Sources			-	-	-
2 Less: Other Uses (REU)			-	-	-
3 Contributions Between Unrestricted and Restricted Accounts (must net to zero)		(735,148)	735,148	-	-
4 Total, Other Financing Sources / Uses		<b>(735,148)</b>	<b>735,148</b>	<b>-</b>	<b>-</b>
<b>E NET INCREASE (DECREASE IN FUND BALANCE / NET POSITION)</b>		<b>211,518</b>	<b>(452,641)</b>	<b>(241,123)</b>	<b>485,468</b>
<b>F FUND BALANCE / NET POSITION</b>					
1 Beginning Fund Balance / Net Position As of Estimated Actuals		3,156,500	1,011,836	4,168,336	3,682,868
2 Ending Fund Balance / Net Position		3,368,018	559,195	3,927,213	4,168,336



**THE ROCKLIN ACADEMY  
FINANCIAL REPORT - ALTERNATIVE FORM  
JULY 1, 2023 - JUNE 30, 2024**

**ADOPTED BUDGET REPORT**

<b>Charter School Name</b>	<b>Rocklin Academy Gateway</b>
<b>CDS#</b>	<b>31-668520-127928</b>
<b>Charter Approving Entity</b>	<b>Newcastle Elementary School District</b>
<b>County</b>	<b>Placer</b>
<b>Charter #</b>	<b>1528</b>

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**NOTE:** An Alternative Form submitted to the California Department of Education will not be considered a valid submission if the following information is missing:

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For information in this report, please contact:

<u>For County Fiscal Contact:</u>	<u>For Approving Entity:</u>	<u>For Charter School:</u>
Teresa Stelzer Name	Denny Rush Name	Ace Ensign Name
District Fiscal Management Advisor Title	Superintendent Title	Director of Finance Title
530-886-5857 Telephone	916-259-2832 Telephone	916-778-4544 xt.80103 Telephone
<a href="mailto:tstelzer@placercoe.k12.ca.us">tstelzer@placercoe.k12.ca.us</a> Email Address	<a href="mailto:drush@newcastle.k12.ca.us">drush@newcastle.k12.ca.us</a> Email Address	<a href="mailto:aesign@rocklinacademy.org">aesign@rocklinacademy.org</a> Email Address

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To the entity that approved the charter school:

(X) 2022-2023 CHARTER SCHOOL REPORT - ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to Education Code.

Signed: \_\_\_\_\_ Date: \_\_\_\_\_  
Charter School Official  
(Original signature required)

Printed Name: Robin Stout Title: Superintendent

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To the County Superintendent of Schools:

(X) 2022-2023 CHARTER SCHOOL REPORT - ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to Education Code.

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

Printed Name: \_\_\_\_\_ Title: \_\_\_\_\_

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To the Superintendent of Public Instruction:

(X) 2022-2023 CHARTER SCHOOL REPORT - ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to Education Code.

Signed: \_\_\_\_\_ Date: \_\_\_\_\_  
County Superintendent/Designee  
(Original signature required)

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**AMERICAN RIVER COLLEGIATE ACADEMY**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**2023-2024 Adopted Budget Report**  
**Combined**

	<u>Combined 2023-2024</u>	<u>Combined 2024-2025</u>	<u>Combined 2025-2026</u>
Enrollment:	120.00	276.00	354.00
ADA %	95%	95%	95%
Projected ADA:	114.00	262.20	336.30
<b><u>Revenues:</u></b>			
Local Control Funding Formula			
LCFF - General Purpose	\$ 1,248,361	\$ 3,095,871	\$ 4,160,578
Education Protection Account	22,800	52,440	67,260
In-Lieu Property Tax	140,000	140,000	140,000
Total LCFF	<u>1,411,161</u>	<u>3,288,311</u>	<u>4,367,838</u>
Federal	387,876	34,500	58,500
State	29,109	65,019	141,129
Local	103,664	226,320	391,444
Total Revenues	<u>\$ 1,931,810</u>	<u>\$ 3,614,150</u>	<u>\$ 4,958,911</u>
<b><u>Expenditures:</u></b>			
Certificated Salaries - (1000's)	\$ 837,494	\$ 1,175,554	\$ 1,399,943
Classified Salaries - (2000's)	130,153	168,407	208,017
Employee Benefits - (3000's)	247,468	418,529	520,992
Books & Supplies - (4000's)	164,727	127,038	217,846
Services - (5000's)	534,852	1,423,279	2,165,295
Capital Outlay - (6000's)	46,870	-	-
Other Outgo - (7141)	13,086	31,858	42,653
Transfer of Direct Costs - (7145)	157,033	307,205	393,567
Debt Service - Principal - (7439)	-	-	-
Debt Service - Interest - (7438)	-	-	-
Total Expenditures	<u>\$ 2,131,683</u>	<u>\$ 3,651,870</u>	<u>\$ 4,948,313</u>
Excess (Deficit) from Operations	(199,873)	(37,720)	10,598
<b><u>Other Financing Transactions:</u></b>			
Other Financing Sources	200,000	200,000	200,000
Capital Outlay - (6000's)	-	-	-
Debt Service - Principal - (7000's)	-	-	-
Excess (deficit)	<u>127</u>	<u>162,280</u>	<u>210,598</u>
Fund Balance, Beginning	337,105	337,232	499,512
Fund Balance, Ending	<u>\$ 337,232</u>	<u>\$ 499,512</u>	<u>\$ 710,110</u>
<b><u>Components of Ending Fund Balance:</u></b>			
Designated Amounts:			
Reserve for Economic Uncertainties: 5%	106,584	182,594	247,416
Additional Reserve: 15%	319,752	547,781	742,247
Restricted Cash	-	-	-
Prepaid Expenditures	-	-	-
Temporarily Restricted	36,770	36,770	36,770
Unrestricted	(125,874)	(267,633)	(316,323)
Fund Balance, Ending	<u>\$ 337,232</u>	<u>\$ 499,512</u>	<u>\$ 710,110</u>

**AMERICAN RIVER COLLEGIATE ACADEMY**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**2023-2024 Adopted Budget**  
**Unrestricted and Restricted**  
**2023-2024**

	<u>Unrestricted</u>	<u>Restricted</u>	<u>Combined</u>
<b><u>Revenues:</u></b>			
Local Control Funding Formula			
LCFF - General Purpose	\$ 1,248,361	\$ -	\$ 1,248,361
Education Protection Account	22,800	-	22,800
In-Lieu Property Tax	140,000	-	140,000
<b>Total LCFF</b>	<b>1,411,161</b>	<b>-</b>	<b>1,411,161</b>
Federal	-	387,876	387,876
State	21,471	7,638	29,109
Local	2,500	101,164	103,664
Contributions to Restricted	(211,714)	211,714	-
<b>Total Revenues</b>	<b>\$ 1,223,418</b>	<b>\$ 708,392</b>	<b>\$ 1,931,810</b>
<b><u>Expenditures:</u></b>			
Certificated Salaries - (1000's)	\$ 655,289	\$ 182,205	\$ 837,494
Classified Salaries - (2000's)	105,901	24,252	130,153
Employee Benefits - (3000's)	188,924	58,544	247,468
Books & Supplies - (4000's)	25,926	138,801	164,727
Services - (5000's)	213,073	321,779	534,852
Capital Outlay - (6000's)	-	46,870	46,870
Other Outgo - (7141)	13,086	-	13,086
Transfer of Direct Costs - (7145)	157,033	-	157,033
Transfer of In-Direct Costs - (7310)	-	-	-
Debt Service - Principal - (7439)	-	-	-
Debt Service - Interest - (7438)	-	-	-
<b>Total Expenditures</b>	<b>\$ 1,359,232</b>	<b>\$ 772,451</b>	<b>\$ 2,131,683</b>
<b>Excess (Deficit) from Operations</b>	<b>(135,814)</b>	<b>(64,059)</b>	<b>(199,873)</b>
<b><u>Other Financing Transactions:</u></b>			
Other Financing Sources	200,000	-	200,000
Capital Outlay - (6000's)	-	-	-
Debt Service - Principal - (7000's)	-	-	-
<b>Excess (deficit)</b>	<b>64,186</b>	<b>(64,059)</b>	<b>127</b>
<b>Fund Balance, Beginning</b>	<b>236,276</b>	<b>100,829</b>	<b>337,105</b>
<b>Fund Balance, Ending</b>	<b>\$ 300,462</b>	<b>\$ 36,770</b>	<b>\$ 337,232</b>
<b><u>Components of Ending Fund Balance:</u></b>			
Designated Amounts:			
Reserve for Economic Uncertainties: 5%	106,584		106,584
Additional Reserve: 15%	319,752		319,752
Restricted Cash	-	-	-
Prepaid Expenditures	-	-	-
Temporarily Restricted	-	36,770	36,770
Unrestricted	(125,874)	-	(125,874)
<b>Fund Balance, Ending</b>	<b>\$ 300,462</b>	<b>\$ 36,770</b>	<b>\$ 337,232</b>

**AMERICAN RIVER COLLEGIATE ACADEMY**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**2023-2024 Adopted Budget**  
**Unrestricted and Restricted**  
**2024-2025**

	<u>Unrestricted</u>	<u>Restricted</u>	<u>Combined</u>
<b><u>Revenues:</u></b>			
Local Control Funding Formula			
LCFF - General Purpose	\$ 3,095,871	\$ -	\$ 3,095,871
Education Protection Account	52,440	-	52,440
In-Lieu Property Tax	140,000	-	140,000
<b>Total LCFF</b>	<b>3,288,311</b>	<b>-</b>	<b>3,288,311</b>
Federal	-	34,500	34,500
State	47,079	17,940	65,019
Local	-	226,320	226,320
Contributions to Restricted	(299,912)	299,912	-
<b>Total Revenues</b>	<b>\$ 3,035,478</b>	<b>\$ 578,672</b>	<b>\$ 3,614,150</b>
<b><u>Expenditures:</u></b>			
Certificated Salaries - (1000's)	\$ 1,091,671	\$ 83,883	\$ 1,175,554
Classified Salaries - (2000's)	143,549	24,858	168,407
Employee Benefits - (3000's)	383,087	35,442	418,529
Books & Supplies - (4000's)	100,293	26,745	127,038
Services - (5000's)	1,015,535	407,744	1,423,279
Capital Outlay - (6000's)	-	-	-
Other Outgo - (7141)	31,858	-	31,858
Transfer of Direct Costs - (7145)	307,205	-	307,205
Transfer of In-Direct Costs - (7310)	-	-	-
Debt Service - Principal - (7439)	-	-	-
Debt Service - Interest - (7438)	-	-	-
<b>Total Expenditures</b>	<b>\$ 3,073,198</b>	<b>\$ 578,672</b>	<b>\$ 3,651,870</b>
Excess (Deficit) from Operations	(37,720)	-	(37,720)
<b><u>Other Financing Transactions:</u></b>			
Other Financing Sources	200,000	-	200,000
Capital Outlay - (6000's)	-	-	-
Debt Service - Principal - (7000's)	-	-	-
Excess (deficit)	162,280	-	162,280
<b>Fund Balance, Beginning</b>	<b>300,462</b>	<b>36,770</b>	<b>337,232</b>
<b>Fund Balance, Ending</b>	<b>\$ 462,742</b>	<b>\$ 36,770</b>	<b>\$ 499,512</b>
<b><u>Components of Ending Fund Balance:</u></b>			
Designated Amounts:			
Reserve for Economic Uncertainties: 5%	182,594		182,594
Additional Reserve: 15%	547,781		547,781
Restricted Cash	-	-	-
Prepaid Expenditures	-	-	-
Temporarily Restricted	-	36,770	36,770
Unrestricted	(267,633)	-	(267,633)
<b>Fund Balance, Ending</b>	<b>\$ 462,742</b>	<b>\$ 36,770</b>	<b>\$ 499,512</b>

**AMERICAN RIVER COLLEGIATE ACADEMY**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**2023-2024 Adopted Budget**  
**Unrestricted and Restricted**  
**2025-2026**

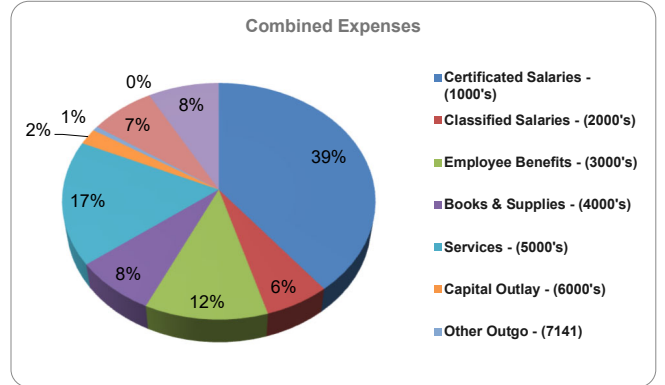
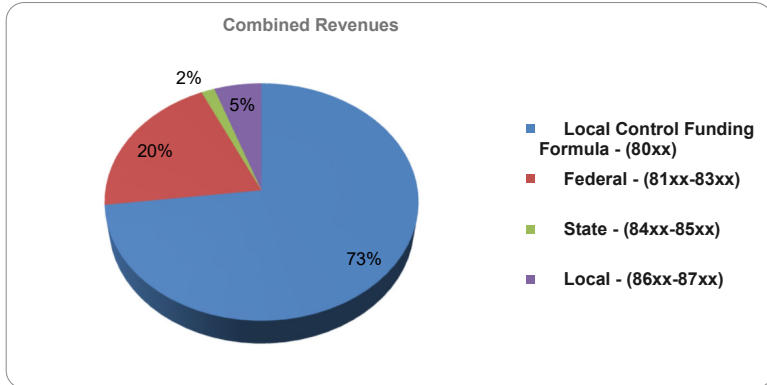
	<u>Unrestricted</u>	<u>Restricted</u>	<u>Combined</u>
<b><u>Revenues:</u></b>			
Local Control Funding Formula			
LCFF - General Purpose	\$ 4,160,578	\$ -	\$ 4,160,578
Education Protection Account	67,260	-	67,260
In-Lieu Property Tax	140,000	-	140,000
<b>Total LCFF</b>	<b>4,367,838</b>	<b>-</b>	<b>4,367,838</b>
Federal	-	58,500	58,500
State	100,179	40,950	141,129
Local	-	391,444	391,444
Contributions to Restricted	(411,280)	411,280	-
<b>Total Revenues</b>	<b>\$ 4,056,737</b>	<b>\$ 902,174</b>	<b>\$ 4,958,911</b>
<b><u>Expenditures:</u></b>			
Certificated Salaries - (1000's)	\$ 1,313,963	\$ 85,980	\$ 1,399,943
Classified Salaries - (2000's)	182,538	25,479	208,017
Employee Benefits - (3000's)	484,664	36,328	520,992
Books & Supplies - (4000's)	167,556	50,290	217,846
Services - (5000's)	1,461,198	704,097	2,165,295
Capital Outlay - (6000's)	-	-	-
Other Outgo - (7141)	42,653	-	42,653
Transfer of Direct Costs - (7145)	393,567	-	393,567
Transfer of In-Direct Costs - (7310)	-	-	-
Debt Service - Principal - (7439)	-	-	-
Debt Service - Interest - (7438)	-	-	-
<b>Total Expenditures</b>	<b>\$ 4,046,139</b>	<b>\$ 902,174</b>	<b>\$ 4,948,313</b>
Excess (Deficit) from Operations	10,598	-	10,598
<b><u>Other Financing Transactions:</u></b>			
Other Financing Sources	200,000	-	200,000
Capital Outlay - (6000's)	-	-	-
Debt Service - Principal - (7000's)	-	-	-
Excess (deficit)	210,598	-	210,598
Fund Balance, Beginning	462,742	36,770	499,512
<b>Fund Balance, Ending</b>	<b>\$ 673,340</b>	<b>\$ 36,770</b>	<b>\$ 710,110</b>
<b><u>Components of Ending Fund Balance:</u></b>			
Designated Amounts:			
Reserve for Economic Uncertainties: 5%	247,416		247,416
Additional Reserve: 15%	742,247		742,247
Restricted Cash	-	-	-
Prepaid Expenditures	-	-	-
Temporarily Restricted	-	36,770	36,770
Unrestricted	(316,323)	-	(316,323)
<b>Fund Balance, Ending</b>	<b>\$ 673,340</b>	<b>\$ 36,770</b>	<b>\$ 710,110</b>

**AMERICAN RIVER COLLEGIATE ACADEMY**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**2023-2024 ADOPTED BUDGET REPORT**

Description	Adopted Budget			Estimated Actuals 2022-2023	Variance %
	Unrestricted	Restricted	Combined		
<b>Revenues:</b>					
Local Control Funding Formula - (80xx)	\$ 1,411,161	\$ -	\$ 1,411,161	\$ 864,501	163.00%
Federal - (81xx-83xx)	-	387,876	387,876	205,586	189.00%
State - (84xx-85xx)	21,471	7,638	29,109	54,747	53.00%
Local - (86xx-87xx)	2,500	101,164	103,664	165,835	63.00%
Contribution - (8980)	(211,714)	211,714	-	-	#DIV/0!
<b>Total Revenues</b>	<b>\$ 1,223,418</b>	<b>\$ 708,392</b>	<b>\$ 1,931,810</b>	<b>\$ 1,290,669</b>	<b>150.00%</b>

Description	Unrestricted	Restricted	Combined	Combined	Combined
<b>Expenditures:</b>					
Certificated Salaries - (1000's)	\$ 655,289	\$ 182,205	\$ 837,494	\$ 596,026	141.00%
Classified Salaries - (2000's)	105,901	24,252	130,153	74,480	175.00%
Employee Benefits - (3000's)	188,924	58,544	247,468	191,562	129.00%
Books & Supplies - (4000's)	25,926	138,801	164,727	144,767	114.00%
Services - (5000's)	41,073	321,779	362,852	330,594	110.00%
Capital Outlay - (6000's)	-	46,870	46,870	47,745	98.00%
Other Outgo - (7141)	13,086	-	13,086	10,419	126.00%
Transfer of Direct Costs - (7145)	157,033	-	157,033	110,946	142.00%
Transfer of In-Direct Costs - (7310)	-	-	-	-	
Mortgage/Rent	172,000	-	172,000	125,000	138.00%
<b>Total Expenditures</b>	<b>\$ 1,359,232</b>	<b>\$ 772,451</b>	<b>\$ 2,131,683</b>	<b>\$ 1,631,539</b>	<b>131.00%</b>

Increase/(Decrease) to Fund Balance	\$ (135,814)	\$ (64,059)	\$ (199,873)	\$ (340,870)	
Contribution from Other School	\$ 200,000	\$ -	\$ 200,000	\$ 200,000	
Fund Balance, Beginning	\$ 236,276	\$ 100,829	\$ 337,105		
Fund Balance, Ending	\$ 300,462	\$ 36,770	\$ 337,232		



**AMERICAN RIVER COLLEGIATE ACADEMY  
FINANCIAL REPORT - ALTERNATIVE FORM  
JULY 1, 2023 - JUNE 30, 2024**

**ADOPTED BUDGET REPORT**

Charter School Name  
CDS#  
Charter Approving Entity  
County  
Charter #

American River Collegiate Academy  
34-10348-0140160  
Sacramento County Office of Education  
Sacramento  
2100

Description	Object Code	Unrestricted	Adopted Budget Restricted	Combined	Estimated Actuals 2022-2023
<b>A REVENUES</b>					
1 LCFF Sources					
State Aid - Current Year	8015	1,248,361	-	1,248,361	709,439
Education Protection Account State Aid - Current Year	8012	22,800	-	22,800	15,062
State Aid - Prior Years	8019	-	-	-	-
Transfers to Charter Schools In Lieu of Property Taxes	8096	140,000	-	140,000	140,000
Other LCFF Transfers	8091, 8097	-	-	-	-
Total, LCFF Sources		1,411,161	-	1,411,161	864,501
2 Federal Revenues (See NOTE in Section L)					
No Child Left Behind	8290	-	-	-	-
Special Education - Federal	8181, 8182	-	14,250	14,250	9,414
Child Nutrition - Federal	8220	-	-	-	-
Other Federal Revenues	8110, 8260-8299	-	373,626	373,626	196,172
Total, Federal Revenues		-	387,876	387,876	205,586
3 Other State Revenues					
All Other State Revenues	8500	21,471	7,638	29,109	54,747
Total, Other State Revenues		21,471	7,638	29,109	54,747
4 Other Local Revenues					
Special Education - State	8792	-	101,164	101,164	65,386
All Other Local Revenues	8600-8699	2,500	-	2,500	100,449
Total, Local Revenues		2,500	101,164	103,664	165,835
5 TOTAL REVENUES		1,435,132	496,678	1,931,810	1,290,669
<b>B EXPENDITURES</b>					
1 Certificated Salaries					
Certificated Teachers' Salaries	1100	533,589	155,177	688,766	467,206
Certificated Pupil Support Salaries	1200	1,514	22,776	24,290	10,257
Certificated Supervisors' and Administrators' Salaries	1300	120,186	4,252	124,438	118,563
Other Certificated Salaries	1900	-	-	-	-
Total, Certificated Salaries		655,289	182,205	837,494	596,026
2 Noncertificated Salaries					
Noncertificated Instructional Salaries	2100	30,758	20,000	50,758	17,922
Noncertificated Support Salaries	2200	4,287	-	4,287	1,668
Noncertificated Supervisors' and Administrators' Salaries	2300	-	-	-	-
Clerical and Office Salaries	2400	70,856	4,252	75,108	54,890
Other Noncertificated Salaries	2900	-	-	-	-
Total, Noncertificated Salaries		105,901	24,252	130,153	74,480
3 Employee Benefits					
STRS	3101-3102	116,938	18,927	135,865	111,047
PERS	3201-3202	26,840	1,148	27,988	14,488
OASDI / Medicare / Alternative	3301-3302	15,762	2,488	18,250	14,694
Health and Welfare Benefits	3401-3402	28,948	35,924	64,872	42,206
Unemployment Insurance	3501-3502	436	57	493	9,127
Workers' Compensation Insurance	3601-3602	-	-	-	-
OPEB, Allocated	3701-3702	-	-	-	-
OPEB, Active Employees	3751-3752	-	-	-	-
Other Employee Benefits	3901-3902	-	-	-	-
Total, Employee Benefits		188,924	58,544	247,468	191,562
4 Books and Supplies					
Approved Textbooks and Core Curricula Materials	4100	100	92,667	92,767	27,733
Books and Other Reference Materials	4200	-	-	-	-
Materials and Supplies	4300	25,826	44,334	70,160	88,693
Noncapitalized Equipment	4400	-	1,800	1,800	28,341
Food	4700	-	-	-	-
Total, Books and Supplies		25,926	138,801	164,727	144,767

5 Services and Other Operating Expenditures					
Subagreements for Services	5100	-			52,500
Travel and Conferences	5200	1,500	100	1,600	2,376
Dues and Memberships	5300	-	-	-	-
Insurance	5400	-	-	-	-
Operating and Housekeeping Services	5500	8,400	-	8,400	5,613
Rentals, Leases, Repairs, and Noncap. Improvements	5600	172,000	-	172,000	141,050
Transfers of Direct Costs	5700	(1,807)	-	(1,807)	-
Professional/Consulting Services and Operating Expend.	5800	19,029	321,679	340,708	254,055
Communications	5900	13,951	-	13,951	-
Total, Services and Other Operating Expenditures		213,073	321,779	534,852	455,594
6 Capital Outlay					
Land and Land Improvements	6100	-	-	-	-
Buildings and Improvements of buildings	6200	-	-	-	47,745
Books and Media for New School Libraries	6300	-	-	-	-
Equipment	6400	-	46,870	46,870	-
Equipment Replacement	6500	-	-	-	-
Depreciation Expense (accrual basis only)	6900	-	-	-	-
Total, Capital Outlay		-	46,870	46,870	47,745
7 Other Outgo					
Transfers of Direct Costs	7145	157,033	-	157,033	110,946
Other Outgo	7141	13,086	-	13,086	10,419
Transfers of Indirect Costs	7310	-	-	-	-
Interest	7438	-	-	-	-
Principal	7439	-	-	-	-
Total, Other Outgo		170,119	-	170,119	121,365
8 TOTAL EXPENDITURES		1,359,232	772,451	2,131,683	1,631,539
<b>C EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES</b>		75,900	(275,773)	(199,873)	(340,870)
<b>D OTHER FINANCING SOURCES / USES</b>					
1 Other Sources		200,000		200,000	200,000
2 Less: Other Uses (REU)				-	-
3 Contributions Between Unrestricted and Restricted Accounts (must net to zero)				-	-
4 Total, Other Financing Sources / Uses		(211,714)	211,714	-	-
<b>E NET INCREASE (DECREASE IN FUND BALANCE / NET POSITION)</b>		64,186	(64,059)	127	(140,870)
<b>F FUND BALANCE / NET POSITION</b>					
1 Beginning Fund Balance / Net Position As of Estimated Actuals		236,276	100,829	337,105	477,975
2 Ending Fund Balance / Net Position		300,462	36,770	337,232	337,105



AMERICAN RIVER COLLEGIATE ACADEMY  
FINANCIAL REPORT - ALTERNATIVE FORM  
JULY 1, 2023 - JUNE 30, 2024

ADOPTED BUDGET REPORT

Charter School Name	American River Collegiate Academy
CDS#	34-10348-0140160
Charter Approving Entity	Sacramento County Office of Education
County	Sacramento
Charter #	2100

**NOTE:** An Alternative Form submitted to the California Department of Education will not be considered a valid submission if the following information is missing:

For information in this report, please contact:

For County Fiscal Contact:	For Approving Entity:	For Charter School:
<u>Nick Schweizer</u> Name	<u>Nick Schweizer</u> Name	<u>Ace Ensign</u> Name
<u>Associate Superintendent Business Services</u> Title	<u>Associate Superintendent Business Services</u> Title	<u>Director of Finance</u> Title
<u>916-228-2550</u> Telephone	<u>916-228-2550</u> Telephone	<u>916-778-4544 xt.80103</u> Telephone
<u><a href="mailto:nschweizer@scoe.net">nschweizer@scoe.net</a></u> Email Address	<u><a href="mailto:nschweizer@scoe.net">nschweizer@scoe.net</a></u> Email Address	<u><a href="mailto:agensign@rocklinacademy.org">agensign@rocklinacademy.org</a></u> Email Address

To the entity that approved the charter school:

(X) 2022-2023 CHARTER SCHOOL REPORT - ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to Education Code.

Signed: \_\_\_\_\_ Date: \_\_\_\_\_  
Charter School Official  
(Original signature required)

Printed Name: Robin Stout Title: Superintendent

To the County Superintendent of Schools:

(X) 2022-2023 CHARTER SCHOOL REPORT - ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to Education Code.

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

Printed Name: \_\_\_\_\_ Title: \_\_\_\_\_

To the Superintendent of Public Instruction:

(X) 2022-2023 CHARTER SCHOOL REPORT - ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to Education Code.

Signed: \_\_\_\_\_ Date: \_\_\_\_\_  
County Superintendent/Designee  
(Original signature required)

# AMERICAN RIVER COLLEGIATE ACADEMY

## 2023-2024 Budget Proposal

### 2023-2024 Cashflow Projection

DESCRIPTION	OBJECT	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	ACCRUAL	TOTAL
<b>A. BEGINNING CASH</b>	N/A							<b>PROJECTION</b>							
	9110	111,374	137,054	158,836	151,833	246,726	218,509	177,686	193,898	178,675	176,429	281,906	267,383		
<b>B. RECEIPTS</b>															
Revenue Limit Sources															
LCFF / General Purpose	8010-8019	62,418	62,418	112,352	112,352	112,352	112,352	112,352	112,352	112,352	112,352	112,352	112,352		1,248,361
EPA	8012	-	-	5,700	-	5,700	-	5,700	-	5,700	-	5,700	-		22,800
In-Lieu Property Taxes	8080-8099	-	11,200	11,200	11,200	11,200	11,200	11,200	11,200	11,200	11,900	11,900	11,900	14,700	140,000
<b>TOTAL LCFF</b>		<b>62,418</b>	<b>73,618</b>	<b>129,252</b>	<b>123,552</b>	<b>123,552</b>	<b>129,252</b>	<b>123,552</b>	<b>123,552</b>	<b>129,252</b>	<b>124,252</b>	<b>124,252</b>	<b>129,957</b>	<b>14,700</b>	<b>1,411,161</b>
Federal Revenue	8100-8299	-	-	-	120,000	-	-	120,000	-	-	120,000	-	-	27,876	387,876
State Revenue	8300-8599	-	-	7,277	-	-	-	7,277	-	7,277	-	-	-	7,278	29,109
Local	8600-8799	5,183	4,147	6,220	9,330	6,220	6,220	5,183	9,330	9,330	9,330	9,330	9,330	14,511	103,664
All Other Financing Sources	8930-8979	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL RECEIPTS</b>		<b>67,601</b>	<b>77,765</b>	<b>142,749</b>	<b>252,882</b>	<b>129,772</b>	<b>135,472</b>	<b>256,012</b>	<b>132,882</b>	<b>145,859</b>	<b>253,582</b>	<b>133,582</b>	<b>139,287</b>	<b>64,365</b>	<b>1,931,810</b>
<b>C. DISBURSEMENTS</b>															
Certificated Salaries	1000-1999	68,256	68,256	68,256	68,256	68,256	68,256	68,256	68,256	68,256	68,256	68,256	68,256	18,422	837,494
Classified Salaries	2000-2999	6,508	10,412	10,412	10,412	10,412	10,412	10,412	10,412	10,412	10,412	10,412	10,412	9,113	130,153
Employee Benefits (All)	3000-3999	19,065	20,060	20,060	20,060	20,060	20,060	20,060	20,060	20,060	20,060	20,060	20,060	7,743	247,468
Books, Supplies	4000-4999	42,829	13,178	8,236	16,473	16,473	8,236	19,767	6,589	6,589	6,589	6,589	9,884	3,295	164,727
Services	5000-5999	42,788	42,788	42,788	42,788	42,788	42,788	42,788	42,788	42,788	42,788	42,788	42,788	21,396	534,852
Capital Outlay	6000-6999	-	-	-	-	-	20,000	-	-	-	-	-	26,870	-	46,870
Other Outgo	7141	-	-	-	-	-	6,543	-	-	-	-	-	-	6,543	13,086
Transfer of Direct Costs	7145	-	-	-	-	-	-	78,517	-	-	-	-	-	78,516	157,033
Debt Service - Principal	7439	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt Service - Interest	7438	-	-	-	-	-	-	-	-	-	-	-	-	-	-
All Other Financing Sources		-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL DISBURSEMENTS</b>		<b>179,446</b>	<b>154,694</b>	<b>149,752</b>	<b>157,989</b>	<b>157,989</b>	<b>176,295</b>	<b>239,800</b>	<b>148,105</b>	<b>148,105</b>	<b>148,105</b>	<b>148,105</b>	<b>178,270</b>	<b>145,028</b>	<b>2,131,683</b>
<b>D. PRIOR YEAR TRANSACTIONS</b>															
Cash Not In Treasury	9111-9199	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accounts Receivable (Governments)	9290	148,067	98,711	-	-	-	-	-	-	-	-	-	-	-	246,778
Prepaid Expenditures	9330	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Current Assets	9340	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accounts Payable	9500-9599	(10,542)	-	-	-	-	-	-	-	-	-	-	-	-	(10,542)
Deferred Revenue	9650	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interfund borrowing	9610	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL PRIOR YEAR TRANSACTIONS</b>		<b>137,525</b>	<b>98,711</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>236,236</b>
<b>E. NET INCREASE/DECREASE (B-C+D)</b>		<b>25,680</b>	<b>21,782</b>	<b>(7,003)</b>	<b>94,893</b>	<b>(28,217)</b>	<b>(40,823)</b>	<b>16,212</b>	<b>(15,223)</b>	<b>(2,246)</b>	<b>105,477</b>	<b>(14,523)</b>	<b>(38,983)</b>	<b>(80,663)</b>	<b>36,363</b>
<b>F. ENDING CASH (A + E)</b>		<b>137,054</b>	<b>158,836</b>	<b>151,833</b>	<b>246,726</b>	<b>218,509</b>	<b>177,686</b>	<b>193,898</b>	<b>178,675</b>	<b>176,429</b>	<b>281,906</b>	<b>267,383</b>	<b>228,400</b>		
<b>G. ENDING CASH, PLUS ACCRUALS</b>															<b>147,737</b>

Expenses	2,131,683
Days per year	365
Exp per day	5,840
Cash	228,400
Days Cash On Hand	39
Cash + Deferral	147,737
	25
Cash + Deferral - AP	292,765
	50

# AMERICAN RIVER COLLEGIATE ACADEMY

## 2023-2024 Budget Proposal

### 2024-2025 Cashflow Projection

DESCRIPTION	OBJECT	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	ACCRUAL	TOTAL
<b>A. BEGINNING CASH</b>	N/A	<b>PROJECTION</b>													
	9110	228,400	78,305	45,285	69,010	145,637	140,561	202,335	227,827	292,644	327,464	387,198	461,165		
<b>B. RECEIPTS</b>															
Revenue Limit Sources															
LCFF / General Purpose	8010-8019	154,794	154,794	278,628	278,628	278,628	278,628	278,628	278,628	278,628	278,628	278,628	278,628	278,631	3,095,871
EPA	8012	-	-	13,110	-	-	13,110	-	-	13,110	-	-	13,110	-	52,440
In-Lieu Property Taxes	8080-8099	-	8,400	16,800	11,200	11,200	11,200	11,200	11,200	11,200	11,900	11,900	11,900	11,900	140,000
<b>TOTAL LCFF</b>		154,794	163,194	308,538	289,828	289,828	302,938	289,828	289,828	302,938	290,528	290,528	303,641	11,900	3,288,311
Federal Revenue	8100-8299	-	-	-	-	-	-	-	-	8,625	-	-	-	25,875	34,500
State Revenue	8300-8599	-	-	-	-	9,753	3,251	2,601	3,901	-	3,251	3,251	6,502	32,509	65,019
Local	8600-8799	11,300	9,100	13,600	20,400	13,600	11,300	13,600	11,300	20,400	20,400	20,400	11,300	49,620	226,320
All Other Financing Sources	8930-8979	-	-	-	-	200,000	-	-	-	-	-	-	-	-	200,000
<b>TOTAL RECEIPTS</b>		166,094	172,294	322,138	310,228	513,181	317,489	306,029	305,029	331,963	314,179	314,179	321,443	119,904	3,814,150
<b>C. DISBURSEMENTS</b>															
Certificated Salaries	1000-1999	70,500	99,900	99,900	99,900	99,900	99,900	99,900	99,900	99,900	99,900	99,900	99,900	6,154	1,175,554
Classified Salaries	2000-2999	10,100	14,400	14,400	14,400	14,400	14,400	14,400	14,400	14,400	14,400	14,400	14,400	14,307	168,407
Employee Benefits (All)	3000-3999	24,986	35,433	35,433	35,433	35,433	35,433	35,433	35,433	35,433	35,433	35,433	35,404	3,809	418,529
Books, Supplies	4000-4999	33,030	10,163	6,352	12,704	12,704	6,352	15,245	5,082	5,082	5,082	5,082	7,600	2,560	127,038
Services	5000-5999	71,164	71,164	142,328	71,164	355,820	99,630	99,630	85,397	142,328	99,630	85,397	85,400	14,227	1,423,279
Capital Outlay	6000-6999	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Outgo	7141	-	-	-	-	-	-	15,929	-	-	-	-	-	15,929	31,858
Transfer of Direct Costs	7145	-	-	-	-	-	-	-	-	-	-	-	-	307,205	307,205
Debt Service - Principal	7439	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt Service - Interest	7438	-	-	-	-	-	-	-	-	-	-	-	-	-	-
All Other Financing Sources		-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL DISBURSEMENTS</b>		209,780	231,060	298,413	233,601	518,257	255,715	280,537	240,212	297,143	254,445	240,212	242,611	349,884	3,651,870
<b>D. PRIOR YEAR TRANSACTIONS</b>															
Cash Not In Treasury	9111-9199	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accounts Receivable (Governments)	9290	38,619	25,746	-	-	-	-	-	-	-	-	-	-	-	64,365
Prepaid Expenditures	9330	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Current Assets	9340	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accounts Payable	9500-9599	(145,028)	-	-	-	-	-	-	-	-	-	-	-	-	(145,028)
Deferred Revenue	9650	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interfund borrowing	9610	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL PRIOR YEAR TRANSACTIONS</b>		(106,409)	25,746	-	-	-	-	-	-	-	-	-	-	-	(80,663)
<b>E. NET INCREASE/DECREASE (B-C+D)</b>		(150,095)	(33,020)	23,725	76,627	(5,076)	61,774	25,492	64,817	34,820	59,734	73,967	78,832	(229,980)	81,617
<b>F. ENDING CASH (A + E)</b>		78,305	45,285	69,010	145,637	140,561	202,335	227,827	292,644	327,464	387,198	461,165	539,997		
<b>G. ENDING CASH, PLUS ACCRUALS</b>															310,017

Expenses	3,651,870
Days per year	365
Exp per day	10,005
Cash	539,997
Days Cash On Hand	54
Cash + Deferral	310,017
	31
Cash + Deferral - AP	659,901
	66

# AMERICAN RIVER COLLEGIATE ACADEMY

## 2023-2024 Budget Proposal

### 2025-2026 Cashflow Projection

DESCRIPTION	OBJECT	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	ACCRUAL	TOTAL
<b>A. BEGINNING CASH</b>	N/A	<b>PROJECTION</b>													
	9110	539,997	198,632	172,217	195,549	305,538	91,937	177,784	212,728	307,003	353,238	440,748	549,911		
<b>B. RECEIPTS</b>															
Revenue Limit Sources															
LCFF / General Purpose	8010-8019	208,029	208,029	374,452	374,452	374,452	374,452	374,452	374,452	374,452	374,452	374,452	374,452	-	4,160,578
EPA	8012	-	-	16,815	-	-	16,815	-	-	16,815	-	-	16,815	-	67,260
In-Lieu Property Taxes	8080-8099	-	8,400	16,800	11,200	11,200	11,200	11,200	11,200	11,200	11,900	11,900	11,900	11,900	140,000
<b>TOTAL LCFF</b>		208,029	216,429	408,067	385,652	385,652	402,467	385,652	385,652	402,467	386,352	386,352	403,167	11,900	4,367,838
Federal Revenue	8100-8299	-	-	-	-	-	-	-	-	14,625	-	-	-	43,875	58,500
State Revenue	8300-8599	-	-	-	-	21,169	7,056	5,645	8,468	-	7,056	7,056	14,113	70,566	141,129
Local	8600-8799	19,600	15,700	23,500	35,200	23,500	19,600	23,500	19,600	35,200	35,200	35,200	19,600	86,044	391,444
All Other Financing Sources	8930-8979	-	-	-	-	100,000	-	-	-	-	-	-	-	100,000	200,000
<b>TOTAL RECEIPTS</b>		227,629	232,129	431,567	420,852	530,321	429,123	414,797	413,720	452,292	428,608	428,608	436,880	312,385	5,158,911
<b>C. DISBURSEMENTS</b>															
Certificated Salaries	1000-1999	83,604	119,700	119,700	119,700	119,700	119,700	119,700	119,700	119,700	119,700	119,700	119,339		1,399,943
Classified Salaries	2000-2999	12,325	17,800	17,800	17,800	17,800	17,800	17,800	17,800	17,800	17,800	17,800	17,800		208,017
Employee Benefits (All)	3000-3999	30,218	43,313	43,313	43,313	43,313	43,313	43,313	43,313	43,313	43,313	43,313	43,165	14,479	520,992
Books, Supplies	4000-4999	56,640	17,428	10,892	21,785	21,785	10,892	26,142	8,714	8,714	8,714	8,714	13,100	4,326	217,846
Services	5000-5999	108,265	108,265	216,530	108,265	541,324	151,571	151,571	129,918	216,530	151,571	129,918	129,900	21,667	2,165,295
Capital Outlay	6000-6999	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Outgo	7141	-	-	-	-	-	-	21,327	-	-	-	-	-	21,326	42,653
Transfer of Direct Costs	7145	-	-	-	-	-	-	-	-	-	-	-	-	393,567	393,567
Debt Service - Principal	7439	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt Service - Interest	7438	-	-	-	-	-	-	-	-	-	-	-	-	-	-
All Other Financing Sources		-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL DISBURSEMENTS</b>		291,052	306,506	408,235	310,863	743,922	343,276	379,853	319,445	406,057	341,098	319,445	323,196	455,365	4,948,313
<b>D. PRIOR YEAR TRANSACTIONS</b>															
Cash Not In Treasury	9111-9199	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accounts Receivable (Governments)	9290	71,942	47,962	-	-	-	-	-	-	-	-	-	-	-	119,904
Prepaid Expenditures	9330	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Current Assets	9340	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accounts Payable	9500-9599	(349,884)	-	-	-	-	-	-	-	-	-	-	-	-	(349,884)
Deferred Revenue	9650	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interfund borrowing	9610	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL PRIOR YEAR TRANSACTIONS</b>		(277,942)	47,962	-	-	-	-	-	-	-	-	-	-	-	(229,980)
<b>E. NET INCREASE/DECREASE (B-C+D)</b>		(341,365)	(26,415)	23,332	109,989	(213,601)	85,847	34,944	94,275	46,235	87,510	109,163	113,684	(142,980)	(19,382)
<b>F. ENDING CASH (A + E)</b>		198,632	172,217	195,549	305,538	91,937	177,784	212,728	307,003	353,238	440,748	549,911	663,595		
<b>G. ENDING CASH, PLUS ACCRUALS</b>															520,615

Expenses	4,948,313
Days per year	365
Exp per day	13,557
Cash	663,595
Days Cash On Hand	49
Cash + Deferral	520,615
	38
Cash + Deferral - AP	975,980
	72