

SEAN HEALY
SUPERINTENDENT

RAENEL TOSTE
CHIEF BUSINESS OFFICIAL



ESTABLISHED 1865
NEWCASTLE ELEMENTARY SCHOOL DISTRICT
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October 25, 2023

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

RE: FY 2022-23 Unaudited Actual Report

Dear Mr. Ensign,

Thank you for the timely submission of Rocklin Academy Family of School's (RAFOS) 2022-23 Unaudited Actual Report and supporting documentation. In accordance with Education Code 47604.32, Newcastle Elementary School District has the responsibility to monitor the fiscal condition of RAFOS and determine if the school will meet its financial obligations for the current plus two additional fiscal years. Our review is of Rocklin Academy at Gateway (Gateway).

The Newcastle Elementary School District has completed our review of the report, and based on the data provided to our office, the report is accepted.

Revenue

Per the variance analysis between Estimated Actuals and the Year End financials, total revenue received of \$15.47M was roughly 89% of what was projected with the Adopted Budget. The largest variances were in Other State Revenue and Other Local Revenue which are primarily due to an increase in one time grants and the revenue from the National School Lunch program and Universal Meals per the attached narrative. The provided LCFF calculator did not tie to the Unaudited Actuals budget packet and the difference is due to prior years adjustment per the back up information received.

Expenses

Per the variance analysis between Estimated Actuals and the Year End financials, total expenses of \$13.32M were \$509 more than estimated when the 2023-24 budget was adopted.

Contributions to Restricted Programs

The Unaudited Actuals report states that total contributions to restricted programs are \$597k. The Estimated Actuals did not display information on restricted versus unrestricted revenues and expenses. The contribution reflects a roughly 15% increase from prior year 2021-22 Unaudited Actuals.

Fund Balance

The charter ended the year with an ending fund balance of about \$5.84M. The ending fund balance increased roughly \$2.16M which is about \$1.7M more of an increase than projected at Estimated Actuals due to the increased revenue noted above.

Summary

We appreciate the efforts of 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

In Collaboration with Ryland Business Services



ROCKLIN ACADEMY

FAMILY OF SCHOOLS

2022-2023 Unaudited Actuals Report

Presented to the Board of Directors
September 18, 2023

ROCKLIN ACADEMY FAMILY OF SCHOOLS

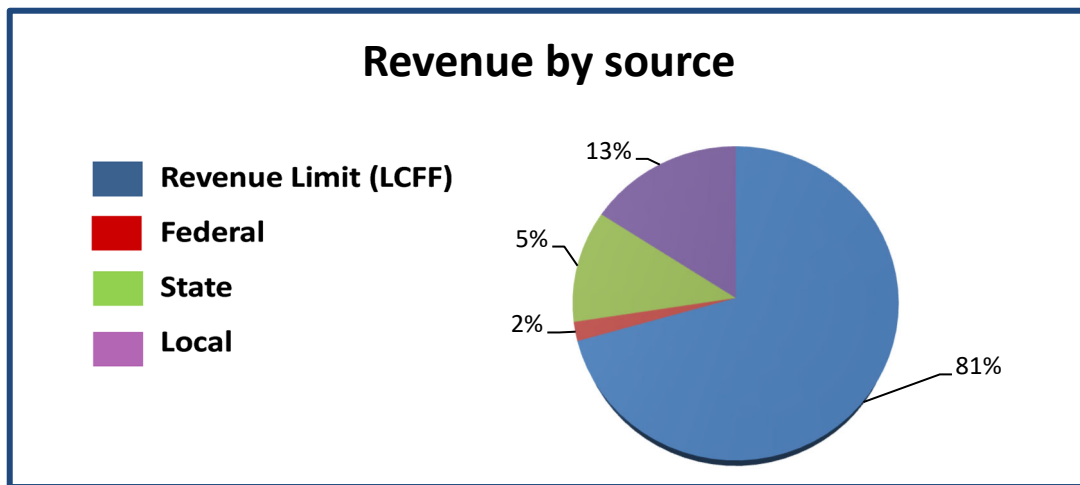
2022-2023 Unaudited Actuals Report

The Unaudited Actuals Report reflects the financial activity that occurred during the year for the Rocklin Academy Family of Schools (RAFOS), as well as the financial position as of June 30, 2023. Additionally, the Unaudited Actuals contain supplemental detailed activity. Education Code requires charter schools to close their books and adopt the report of financial activities and position by September 15th of each year for the preceding fiscal year. This information is submitted to our Authorizers, the County and the California Department of Education for review.

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	\$ 26,666,619		\$ 26,666,619
Federal		740,092	740,092
State	1,786,839	2,580,284	4,367,123
Local	3,674,019	2,315,260	5,989,379
Contributions to Restricted	(1,203,497)	1,203,497	-
TOTAL	\$ 27,293,371	\$ 4,889,345	\$ 32,182,716



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). This formula was established for the 2012-13 school year, and identified a funding timeline at which all schools would be on an equal base funding amount. This base funding is known as the ‘target’. The target funding was reached during the 2018-19 school year. Subsequent adjustments to the LCFF are based on Cost of Living Adjustments (COLA) or other factors as determined by the State of California.

- The LCFF is based on the Average Daily Attendance (ADA) by site and grade span multiplied by the Estimated LCFF Entitlement per ADA. The ending revenue assumptions are based on the ending LCFF schedules and prior year adjustments. As stated last year there was a hold harmless provision written in the 2021-22 State of California trailer bill. These revenues have been included in the 2022-2023 school year for each site as applicable.
 - The most material impact on this revenue stream in the current year was due to the prior year adjustments. These one-time revenue sources were both referenced here as well as within other state revenues and are due to the State providing the same treatment to charter schools this year relating to ADA as traditional schools receive each year.
- Federal revenue is typically only comprised of the Federal portion of Special Education. Over the past several years we have received additional grants for COVID funding as well as continued start up grant funding for the Public Charter Schools Growth Plan (PCSGP), the majority of which will be recognized over the 2023-2024 school year.
 - The main cause for the decrease as compared to budget is the lower than available spending of the PCSGP grant. In comparison to prior year actuals this revenue source was relatively flat.
- State revenue is comprised of lottery revenue, mandated repayments, Educator Effectiveness Grant, etc.
 - The main cause for the change in the current year was due to the one-time revenue sources for the Arts, Music and Instructional Materials discretionary block grant, the Learning Recovery Emergency Block Grant and the one-time hold harmless ADA adjustment referenced in the LCFF section of this document. The one-time ADA revenue is unrestricted in nature, the two grants referenced are restricted and have led to a higher temporarily restricted fund balance which will show as a deficit spending in subsequent fiscal years.
- Local revenue is comprised of the before/after school programs, preschool, food services, etc. This revenue line also includes the State portion of the Special Education funding.
 - The main cause for the change in the current year is higher than anticipated revenues from the National School Lunch program and Universal Meals program as compared to prior year receipts. Additionally, we received additional one-time grants from Silicon Schools relating to our work with Instruction Partners. Again, the one-time grants will lead to deficit spending in subsequent fiscal years.

Overall revenue components were above budget mainly due to the influx of one-time revenue sources leading to higher fund balances both within unrestricted fund balances as well as restricted fund balances. We will be expending these resources through one-time activities over the upcoming year(s).

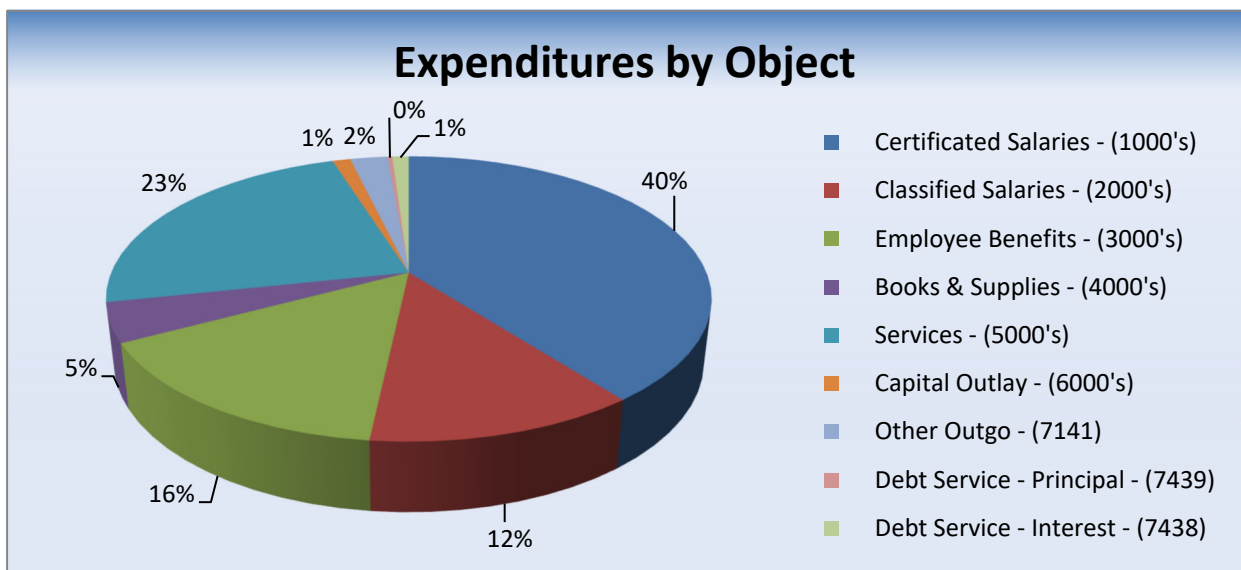
Expenditure Components

As illustrated below, the majority of expenditures, approximately 68% (net of capital outlay), are for salaries and benefits related to providing services and resources for our students. Additionally, the cost of facilities account for approximately 9% of the total budget.

- Illustrated below are the approximate salary and benefit costs (savings) of a 1% salary increase (decrease), excluding benefits, for informational purposes only:
 - Certificated: \$123,000
 - Classified: \$38,000
- The main causes for the variances within expenditures were lower than anticipated costs of expenses. The most material were salaries and benefits due to underused positions (not being able to fill them) as well as underutilized substitute and sick leave costs. The most material variances by percentage were due to lower than anticipated food costs. Lastly, we budgeted for utilizing more federal expenses relating to the PCSGP which will continue to be utilized in the 2023-2024 school year.

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

Description	Unrestricted	Restricted	Combined
Certificated Salaries - (1000's)	\$ 10,529,286	\$ 1,698,249	\$ 12,227,535
Classified Salaries - (2000's)	3,422,423	367,864	3,790,287
Employee Benefits - (3000's)	4,132,928	669,186	4,802,114
Books & Supplies - (4000's)	1,060,267	319,741	1,380,008
Services - (5000's)	5,600,876	1,656,125	7,257,001
Capital Outlay - (6000's)	342,999	11,297	354,296
Indirect Costs - (7000's)	(4,201)	4,201	-
Other Outgo - (7000's)	742,504	-	742,504
Debt Service - Principal - (7439)	90,000	-	90,000
Debt Service - Interest - (7438)	325,275	-	325,375
TOTAL	\$ 26,242,457	\$ 4,726,663	\$ 30,969,120



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 actual spending on this plan is indicated below:

EPA Spending Plan						
	Meyers	Western Sierra	Turnstone	Gateway	American River	Total
EXPENDITURES						
Certificated Instructional Salaries (1000's)	48,223	483,398	282,048	172,738	11,876	998,283
Certificated Instructional Benefits (3000's)	12,897	167,579	94,844	53,066	3,186	331,572
Total	61,120	650,977	376,892	225,804	15,062	1,329,855

Contributions to Restricted Programs

During the Second Interim Report we had budgeted for a transfer of unrestricted resources to restricted programs of \$1,629,308 and reported actual contributions of \$1,203,497. The main cause for this variance was largely due to increased special education revenue and reduced spending relating to Special Education. Actual transfers of unrestricted resources to restricted, specific to Special Education, are listed below:

	Meyers	Western Sierra	Turnstone	Gateway	American River	Total
Special Education						
Beginning Fund Balance	-	-	-	-	-	-
Revenue (All sources)	161,031	765,779	457,122	1,179,311	73,089	2,636,332
Contribution from General Fund	134,056	188,649	177,164	554,582	103,613	1,158,064
Expenses	295,087	880,539	634,286	1,733,893	176,702	3,720,506
Ending Fund Balance	-	73,889	-	-	-	73,889
Contribution % of Expenses	45%	21%	28%	32%	59%	31%

Additional information

We have talked a lot about the differences in traditional school districts compared to charter school, the main difference being in facilities funding. This year we received hold harmless ADA funding from the State, which traditional school districts receive each year. This resulted in a positive one-time gain to our schools. We are hopeful that this type of equality will continue as we can do even more great things for our teachers and students if we receive equitable funding. This additional funding created several variances in our budgeted spending and receipts which were unique to this year. We have many new mandated programs from the State, for which implications are still being evaluated, and the expenses will continue to show through future deficit spending. As we continue to learn more we will update and revise our budget projections accordingly.

Additionally, this year we were finally able to re-join our Rocklin Academy at Meyers (Meyers) charter within our Rocklin Academy charter. The two campuses were physically re-joined as part of our Long-term housing agreement with Rocklin Unified School District. The re-joining lead to the closure of Meyers. As part of our closing procedures the remaining assets were split equally between Rocklin Academy and Western Sierra Collegiate Academy (Western Sierra) as the students from Meyers are either still enrolled at Rocklin Academy or have matriculated to Western Sierra. Remaining assets and liabilities have also been accounted for within the remaining programs as we close out the school year.

Cash Flow

Ending cash on hand and in banks is \$16,352,896 of which \$585,528 is held with our trustee in our restricted account. As part of our unaudited actuals we have performed Compliance procedures on our debt covenants. As of June 30, 2023, RAFOS is in compliance with our debt covenants.

Conclusion

This financial report is designed to provide the Board of Directors with a general overview of the finances of RAFOS and illustrate our accountability, in detail, for the funds we receive and expend. Included in this packet is a summary of the financial activity and fund balance components of RAFOS, which is followed by the required State reports in their entirety. During the fall of 2023, our external auditors will audit the records contained in this packet and will render an opinion no later than December 15, 2023. 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.

THE ROCKLIN ACADEMY
(A California Non-Profit Public Benefit Corporation)
STATEMENT OF FINANCIAL POSITION - FUND BASIS
JUNE 30, 2023

ASSETS

CURRENT ASSETS:

Cash and cash equivalents	\$ 15,767,368
Cash with trustee	585,528
Accounts receivable	5,322,267
Prepaid expenses and deposits	<u>284,107</u>

TOTAL ASSETS \$ 21,959,270

CURRENT LIABILITIES:

Accounts payable	\$ 2,472,057
Deferred revenue	416,380
Debt, current	-
Total current liabilities	<u>2,888,437</u>

TOTAL LIABILITIES 2,888,437

NET ASSETS:

Unrestricted	16,108,566
Temporarily restricted	<u>2,962,267</u>
Total net assets	<u>19,070,833</u>

TOTAL LIABILITIES AND NET ASSETS \$ 21,959,270

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THE ROCKLIN ACADEMY
(A California Non-Profit Public Benefit Corporation)
STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2023

REVENUES:

LCFF sources	\$ 26,666,619
Federal revenue	740,092
Other state revenue	4,367,123
Other local revenue	5,989,379
Total revenue	\$ 37,763,213

EXPENDITURES:

Certificated salaries	\$ 12,227,535
Classified salaries	3,790,287
Employee benefits	4,802,114
Books and supplies	1,380,008
Services and other operating expenditures	7,257,001
Capital outlay	354,296
Other outgo	-
Principal retirement	90,000
Interest	325,375
MOU Fees	742,504
Total expenditures	\$ 30,969,120

Other financing sources:

Cost allocations	-
Interfund transfer	-
Other Financing sources - Bond issuance	-
Other Financing sources - Bond redemption	-

CHANGE IN FUND BALANCE 6,794,093

FUND BALANCE, Beginning of year 12,276,740

FUND BALANCE, End of year \$ 19,070,833

**ROCKLIN ACADEMY FAMILY OF SCHOOLS
2022-2023 UNAUDITED ACTUALS
COMBINED COMPARISON REPORT**

Description	Unaudited Actuals			2nd Interim	Variance	
	Unrestricted	Restricted	Combined	Combined Budget	\$	%
Revenues:						
LCFF Sources	26,666,619	-	26,666,619	25,916,200	750,419	3.00%
Federal	-	740,092	740,092	1,277,624	(537,532)	-42.00%
State	1,786,839	2,580,284	4,367,123	2,291,893	2,075,230	91.00%
Local	3,674,019	2,315,360	5,989,379	4,424,217	1,565,162	35.00%
Contributions to Restricted	(1,203,497)	1,203,497	-	-	-	-
Total Revenues	30,923,980	6,839,233	37,763,213	33,909,934	3,853,279	11.00%
Expenditures:						
Certificated Salaries - (1000's)	10,529,286	1,698,249	12,227,535	12,901,662	674,127	5.00%
Classified Salaries - (2000's)	3,422,423	367,864	3,790,287	4,158,751	368,464	9.00%
Employee Benefits - (3000's)	4,132,928	669,186	4,802,114	5,166,916	364,802	7.00%
Books & Supplies - (4000's)	1,060,267	319,741	1,380,008	2,129,828	749,820	35.00%
Services - (5000's)	5,600,876	1,656,125	7,257,001	6,857,554	(399,447)	-6.00%
Capital Outlay - (6000's)	342,999	11,297	354,296	244,786	(109,510)	-45.00%
Transfer of Direct Costs - (7145)	(4,201)	4,201	-	-	-	-
Principal retirement (7439)	90,000	-	90,000	107,017	17,017	16.00%
Interest (7438)	325,375	-	325,375	325,113	(262)	0.00%
MOU Fees (7141)	742,504	-	742,504	658,644	(83,860)	-13.00%
Total Expenses	26,242,457	4,726,663	30,969,120	32,550,271	1,581,151	5.00%
Net Increase (Decrease)	4,681,523	2,112,570	6,794,093	1,359,663	5,434,430	400.00%
Other Financing Sources						
Other Financing sources - Bond issuance	-	-	-	-	-	-
Other Financing sources - Bond redemption	-	-	-	-	-	-
Indirect cost allocation	-	-	-	-	-	-
Fund Balance, Beginning	11,427,043	849,697	12,276,740	10,865,596	1,411,144	13.00%
Fund Balance, Ending	16,108,566	2,962,267	19,070,833	9,473,173	9,597,660	101.00%

**ROCKLIN ACADEMY FAMILY OF SCHOOLS
2022-2023 UNAUDITED ACTUALS
UNRESTRICTED COMPARISON REPORT**

Description	Unaudited Actuals	2nd Interim	Variance	
	Unrestricted	Unrestricted Budget	\$	%
Revenues:				
LCFF Sources	26,666,619	25,916,200	750,419	3.00%
Federal	-	-	-	#DIV/0!
State	1,786,839	484,792	1,302,047	269.00%
Local	3,674,019	2,329,012	1,345,007	58.00%
Contributions to Restricted	(1,203,497)	(1,629,308)	425,811	-26.00%
Total Revenues	30,923,980	27,100,696	3,823,284	14.00%
Expenditures:				
Certificated Salaries - (1000's)	10,529,286	10,747,542	(218,256)	-2.00%
Classified Salaries - (2000's)	3,422,423	3,699,254	(276,831)	-7.00%
Employee Benefits - (3000's)	4,132,928	4,298,776	(165,848)	-4.00%
Books & Supplies - (4000's)	1,060,267	1,618,470	(558,203)	-34.00%
Services - (5000's)	5,600,876	5,254,072	346,804	7.00%
Capital Outlay - (6000's)	342,999	181,286	161,713	89.00%
Transfer of Direct Costs - (7145)	(4,201)	(26,450)	22,249	
Principal retirement (7439)	90,000	107,017	(17,017)	-16.00%
Interest (7438)	325,375	325,113	262	0.00%
MOU Fees (7141)	742,504	658,644	83,860	13.00%
Total Expenses	26,242,457	26,863,724	(621,267)	-2.00%
Net Increase (Decrease)	4,681,523	236,972	4,444,551	1876.00%
Other Financing Sources				
Other Financing sources - Bond issuance	-			
Other Financing sources - Bond redemption	-			
Indirect cost allocation	-			
Fund Balance, Beginning	11,427,043	10,865,596	561,447	5.00%
Fund Balance, Ending	16,108,566	9,473,173	6,635,393	70.00%

THE ROCKLIN ACADEMY
(A California Non-Profit Public Benefit Corporation)
BALANCE SHEET - FUND BASIS
JUNE 30, 2023

	Admin	Turnstone	Meyers	Western Sierra	Gateway	American River	Childrens Programs	Eliminations	Combined
ASSETS									
Cash on hand and in banks	\$ 2,509,181	\$ 5,631,028	\$ 230,118	\$ 2,551,958	\$ 4,422,017	\$ 293,226	\$ 715,368	\$ -	\$ 16,352,896
Accounts receivable	50,321.00	1,144,415.00	171,916.00	2,074,687.00	1,664,300.00	216,628.00	-	-	5,322,267
Prepaid expenditures	10,590	-	-	-	257,939	15,578	-	-	284,107
Total assets	\$ 2,570,092	\$ 6,775,443	\$ 402,034	\$ 4,626,645	\$ 6,344,256	\$ 525,432	\$ 715,368	\$ -	\$ 21,959,270
LIABILITIES AND FUND BALANCE									
Liabilities:									
Accounts payable	\$ 29,219	\$ 560,107	\$ 402,034	\$ 1,116,626	\$ 310,800	\$ 51,427	\$ 1,844	\$ -	\$ 2,472,057
Deferred revenue	-	117,828	-	80,202	193,350	25,000	-	-	416,380
Debt	-	-	-	-	-	-	-	-	-
Total liabilities	\$ 29,219	\$ 677,935	\$ 402,034	\$ 1,196,828	\$ 504,150	\$ 76,427	\$ 1,844	\$ -	\$ 2,888,437
FUND BALANCE	\$ 2,540,873	\$ 6,097,508	\$ -	\$ 3,429,817	\$ 5,840,106	\$ 449,005	\$ 713,524		\$ 19,070,833
TOTAL LIABILITIES AND FUND BALANCE	\$ 2,570,092	\$ 6,775,443	\$ 402,034	\$ 4,626,645	\$ 6,344,256	\$ 525,432	\$ 715,368	\$ -	\$ 21,959,270

THE ROCKLIN ACADEMY
(A California Non-Profit Public Benefit Corporation)
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - FUND BASIS
FOR THE YEAR ENDED JUNE 30, 2023

	Admin	Turnstone	Meyers	Western Sierra	Gateway	American River	Childrens Programs	Combined
REVENUES								
LCFF sources	\$ -	\$ 4,864,577	\$ 798,902	\$ 8,385,536	\$ 11,753,103	\$ 864,501	\$ -	\$ 26,666,619
Federal revenue	-	100,017	13,516	120,068	335,350	171,141	-	740,092
Other state revenue	-	756,509	687,444	1,056,526	1,760,452	106,192	-	4,367,123
Other local revenue	632,251	761,945	147,515	844,280	1,623,854	223,669	1,755,865	5,989,379
Total revenue	\$ 632,251	\$ 6,483,048	\$ 1,647,377	\$ 10,406,410	\$ 15,472,759	\$ 1,365,503	\$ 1,755,865	\$ 37,763,213
EXPENDITURES								
Certificated salaries	\$ 812,238	\$ 1,974,549	\$ 305,631	\$ 3,818,833	\$ 4,731,927	\$ 584,357	\$ -	\$ 12,227,535
Classified salaries	712,389	369,631	73,174	672,883	916,388	63,900	981,922	3,790,287
Employee benefits	538,102	693,684	120,603	1,387,720	1,731,439	175,976	154,590	4,802,114
Books and supplies	75,888	282,834	24,263	198,894	613,668	109,711	74,750	1,380,008
Services and other operating expenditures	1,634,460	158,108	204,322	899,649	3,627,185	506,354	226,923	7,257,001
Capital outlay	-	45,779	-	129,606	167,614	11,297	-	354,296
Other outgo	-	-	-	-	-	-	-	-
Principal retirement	-	-	-	90,000	-	-	-	90,000
Interest	-	-	-	325,375	-	-	-	325,375
MOU Fees	-	374,329	168,714	80,937	109,938	8,586	-	742,504
Total expenditures	\$ 3,773,077	\$ 3,898,914	\$ 896,707	\$ 7,603,897	\$ 11,898,159	\$ 1,460,181	\$ 1,438,185	\$ 30,969,120
Other financing sources:								
Cost allocations	(3,836,928)	786,998	387,913	1,004,892	1,417,361	134,292	105,472	-
Interfund transfer	200,000	(441,062)	882,124	(441,062)	-	(200,000)	-	-
Other Financing sources - Bond issuance	-	-	-	-	-	-	-	-
Other Financing sources - Bond redemption	-	-	-	-	-	-	-	-
Change in fund balance	\$ 496,102	\$ 2,238,198	\$ (519,367)	\$ 2,238,683	\$ 2,157,239	\$ (28,970)	\$ 212,208	\$ 6,794,093
Fund balance, July 1, 2022	\$ 2,044,771	\$ 3,859,310	\$ 519,367	\$ 1,191,134	\$ 3,682,867	\$ 477,975	\$ 501,316	\$ 12,276,740
Fund balance, June 30, 2023	\$ 2,540,873	\$ 6,097,508	\$ -	\$ 3,429,817	\$ 5,840,106	\$ 449,005	\$ 713,524	\$ 19,070,833

**ROCKLIN ACADEMY FAMILY OF SCHOOLS
2022-2023 UNAUDITED ACTUALS
Cashflow Projection**

DESCRIPTION	OBJECT	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	ACCRUAL	TOTAL
	N/A														
A. BEGINNING CASH	9110	10,095,269	9,966,113	9,060,395	8,192,863	9,677,498	9,806,956	10,789,458	11,501,197	11,494,333	12,288,247	14,309,162	15,703,531		
B. RECEIPTS															
Revenue Limit Sources															
LCFF / General Purpose	8010-8019	-	814,623	2,184,175	1,374,646	1,420,482	1,420,482	1,420,484	45,836	3,013,344	80,348	3,013,344	(411,412)	3,986,887	18,363,239
EPA	8012	-	-	919,058	-	-	916,339	2,719	-	5,710	618,139	-	489,563	(1,621,673)	1,329,855
In-Lieu Property Taxes	8080-8099	-	325,927	651,854	547,268	434,570	461,888	380,348	434,570	1,563,171	528,747	561,287	1,028,493	55,402	6,973,525
TOTAL LCFF		-	1,140,550	3,755,087	1,921,914	1,855,052	2,798,709	1,803,551	480,406	4,582,225	1,227,234	3,574,631	1,106,644	2,420,616	26,666,619
Federal Revenue	8100-8299	58,645	-	-	-	-	-	52,398	-	94,785	29,977	5,788	(63,783)	562,282	740,092
State Revenue	8300-8599	44,293	42,738	134,254	46,522	544,536	(393,776)	1,575,306	-	88,030	1,777,214	221,359	195,663	90,984	4,367,123
Local	8600-8799	132,427	273,812	348,223	409,185	773,153	629,679	263,160	450,406	472,428	597,212	697,550	658,143	284,001	5,989,379
All Other Financing Sources - Bond		-	-	-	-	-	-	-	-	-	-	-	-	200,000	200,000
All Other Financing Sources	8930-8979	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL RECEIPTS		235,365	1,457,100	4,237,564	2,377,621	3,172,741	3,034,612	3,694,415	930,812	5,237,468	3,631,637	4,499,328	2,096,667	3,357,883	37,963,213
C. DISBURSEMENTS															
Certificated Salaries	1000-1999	852,752	1,009,464	998,671	1,047,780	1,009,548	1,027,780	988,052	1,172,112	1,012,648	995,584	1,024,086	1,089,058		12,227,535
Classified Salaries	2000-2999	199,234	324,375	345,078	319,452	316,796	311,140	275,658	345,691	343,093	320,005	385,344	304,421		3,790,287
Employee Benefits (All)	3000-3999	314,730	403,148	390,589	436,430	355,570	400,008	390,663	414,137	408,545	485,849	408,132	394,313		4,802,114
Books, Supplies	4000-4999	9,420	342,533	193,824	111,637	156,466	92,832	56,793	75,977	107,725	67,361	106,685	34,540	24,215	1,380,008
Services	5000-5999	559,758	804,512	740,071	212,948	799,899	473,155	765,855	224,687	911,556	333,095	618,218	595,308	217,939	7,257,001
Capital Outlay	6000-6999	56,279	5,955	-	-	-	-	68,872	23,398	7,049	4,345	4,357	184,041		354,296
Other Outgo	7141	-	-	-	-	232,791	(232,791)	-	-	-	-	-	241,340	501,164	742,504
Debt Service - Principal	7439	-	-	-	-	-	-	-	-	-	-	-	90,000		90,000
Debt Service - Interest	7438	-	-	-	-	-	162,688	-	-	-	-	-	162,687		325,375
All Other Financing Uses		-	-	-	-	-	-	-	-	-	-	-	200,000	-	200,000
TOTAL DISBURSEMENTS		1,992,173	2,889,987	2,668,233	2,128,247	2,871,070	2,234,812	2,545,893	2,256,002	2,790,616	2,206,239	2,546,822	3,295,708	743,318	31,169,120
D. PRIOR YEAR TRANSACTIONS															
Cash Not in Treasury	9111-9199														
Accounts Receivable (Governments)	9290	2,107,072	830,403	104,122	133,323	(43,282)	(90,041)	(60,466)		(126,774)	314,269	(126,774)	(255)		3,041,597
Prepaid Expenditures	9330	195,847													195,847
Other Current Assets	9340														
Accounts Payable	9500-9599	(69,777)	(266,824)	25,606	(102,451)	(34,437)	(214,810)	(36,669)					(190,951)		(890,313)
Deferred Revenue	9650			59,703			1,218,617	(1,218,617)		(16,580)			(312,156)		(269,033)
Restricted Cash	9910	(605,490)	(36,410)	(2,626,294)	1,204,389	(94,494)	(731,064)	878,969	1,318,326	(1,509,584)	281,248	(431,363)	1,766,239		(585,528)
TOTAL PRIOR YEAR TRANSACTIONS		1,627,652	527,169	(2,436,863)	1,235,261	(172,213)	182,702	(436,783)	1,318,326	(1,652,938)	595,517	(558,137)	1,262,877		1,492,570
E. NET INCREASE/DECREASE (B-C+D)		(129,156)	(905,718)	(867,532)	1,484,635	129,458	982,502	711,739	(6,864)	793,914	2,020,915	1,394,369	63,836	2,614,565	8,286,663
F. ENDING CASH (A + E)		9,966,113	9,060,395	8,192,863	9,677,498	9,806,956	10,789,458	11,501,197	11,494,333	12,288,247	14,309,162	15,703,531	15,767,367		
G. ENDING CASH, PLUS ACCRUALS															

Cash with County	31,361	31,361	31,361	31,361	31,361	31,361	31,361	31,361	31,361	31,361	31,361	31,361	31,361		
General Checking	9,718,327	8,788,956	7,938,831	9,419,997	9,546,289	10,503,138	11,215,829	11,209,274	11,999,250	14,013,032	15,400,824	15,451,714			
Cash in Banks	216,425	240,078	222,671	226,140	229,306	254,959	254,007	253,698	257,636	264,769	271,346	284,292			
	9,966,113	9,060,395	8,192,863	9,677,498	9,806,956	10,789,458	11,501,197	11,494,333	12,288,247	14,309,162	15,703,531	15,767,367			

Total Revenues	37,963,213	
Total Expenditures	31,169,120	
Net Income	6,794,093	
**Plus capital outlay	354,296	
Plus interest expense	325,375	
Adjusted income	<u>7,473,764</u>	
Scheduled Debt Service	419,200	
Paid from Debt Issuance	0	
Net Debt Service	<u>419,200</u>	
	<u>17.83</u>	
Expenses	31,169,120	
Days per year	365	
Exp per day	85,395	
Cash	15,767,367	
Days Cash On Hand	185	
Cash + Restricted Cash	16,352,895	
	191	
Cash + Deferral	18,381,932	
	215	
Cash + Deferral - AP	19,125,250	
	224	

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2022 to June 30, 2023

CHARTER SCHOOL CERTIFICATION

Charter School Name: Rocklin Academy _____
CDS #: 31-75085-6118392 _____
Charter Approving Entity: Rocklin Unified _____
County: Placer _____
Charter #: 0308 _____

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 regarding this report, please contact:

<u>For County Fiscal Contact:</u>	<u>For Approving Entity:</u>	<u>For Charter School:</u>
Teresa Stelzer _____	Beth Parrish _____	Ace Ensign _____
Name	Name	Name
Director Fiscal Management Advisor _____	Director of Fiscal Services _____	Director of Finance _____
Title	Title	Title
530-886-5857 _____	916-630-2236 _____	916-778-4544 _____
Telephone	Telephone	Telephone
tstelzer@placercoe.org _____	bparrish@rocklinusd.org _____	aensign@rafos.org _____
Email address	Email address	Email address

To the entity that approved the charter school:

2022-23 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been approved, and is hereby filed by the charter school pursuant to Education Code Section 42100(b).

Signed: _____ Date: _____
Charter School Official
(Original signature required)
Printed Name: Robin Stout, Ed.D. _____ Title: Superintendent _____

To the County Superintendent of Schools:

2022-23 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to Education Code Section 42100(a).

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

To the Superintendent of Public Instruction:

2022-23 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been verified for mathematical accuracy by the County Superintendent of Schools pursuant to Education Code Section 42100(a).

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

CHARTER SCHOOL UNAUDITED ACTUALS
 FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2022 to June 30, 2023

Charter School Name: Rocklin Academy
 CDS #: 31-75085-6118392
 Charter Approving Entity: Rocklin Unified
 County: Placer
 Charter #: 0308

This charter school uses the following basis of accounting:
 (Please enter an "X" in the applicable box below; check only one box)

Accrual Basis (Applicable Capital Assets/Interest on Long-Term Debt/Long-Term Liabilities/Net Position objects are 6900, 6910, 7438, 9400-9489, 9660-9669, 9796, and 9797)

Modified Accrual Basis (Applicable Capital Outlay/Debt Service/Fund Balance objects are 6100-6170, 6200-6500, 6600, 7438, 7439, and 9711-9789)

Description	Object Code	Unrestricted	Restricted	Total
A. REVENUES				
1. LCFF Sources				
State Aid - Current Year	8011	2,380,065.00		2,380,065.00
Education Protection Account State Aid - Current Year	8012	376,892.00		376,892.00
State Aid - Prior Years	8019			0.00
Transfers to Charter Schools in Lieu of Property Taxes	8096	2,107,620.00		2,107,620.00
Other LCFF Transfers	8091, 8097			0.00
Total, LCFF Sources		4,864,577.00	0.00	4,864,577.00
2. Federal Revenues (see NOTE in Section L)				
No Child Left Behind/Every Student Succeeds Act	8290			0.00
Special Education - Federal	8181, 8182		55,844.00	55,844.00
Child Nutrition - Federal	8220			0.00
Donated Food Commodities	8221			0.00
Other Federal Revenues	8110, 8260-8299		44,172.52	44,172.52
Total, Federal Revenues		0.00	100,016.52	100,016.52
3. Other State Revenues				
Special Education - State	StateRev SE			0.00
All Other State Revenues	StateRev AO	105,403.95	651,104.52	756,508.47
Total, Other State Revenues		105,403.95	651,104.52	756,508.47
4. Other Local Revenues				
All Other Local Revenues	LocalRev AO	360,667.19	401,278.46	761,945.65
Total, Local Revenues		360,667.19	401,278.46	761,945.65
5. TOTAL REVENUES				
		5,330,648.14	1,152,399.50	6,483,047.64
B. EXPENDITURES (see NOTE in Section L)				
1. Certificated Salaries				
Certificated Teachers' Salaries	1100	1,519,883.76	261,667.28	1,781,551.04
Certificated Pupil Support Salaries	1200	8,170.45	57,957.45	66,127.90
Certificated Supervisors' and Administrators' Salaries	1300	94,183.05	32,685.10	126,868.15
Other Certificated Salaries	1900			0.00
Total, Certificated Salaries		1,622,237.26	352,309.83	1,974,547.09
2. Noncertificated Salaries				
Noncertificated Instructional Salaries	2100	94,962.97	98,196.50	193,159.47
Noncertificated Support Salaries	2200	550.72		550.72
Noncertificated Supervisors' and Administrators' Salaries	2300			0.00
Clerical, Technical and Office Salaries	2400	152,504.12	23,416.72	175,920.84
Other Noncertificated Salaries	2900			0.00
Total, Noncertificated Salaries		248,017.81	121,613.22	369,631.03
3. Employee Benefits				
STRS	3101-3102	296,488.71	67,037.20	363,525.91
PERS	3201-3202	34,103.95	29,048.76	63,152.71
OASDI / Medicare / Alternative	3301-3302	43,669.91	14,406.93	58,076.84

	Health and Welfare Benefits	3401-3402	151,229.88	45,692.10	196,921.98
	Unemployment Insurance	3501-3502	9,573.03	2,434.50	12,007.53
	Workers' Compensation Insurance	3601-3602			0.00
	OPEB, Allocated	3701-3702			0.00
	OPEB, Active Employees	3751-3752			0.00
	Other Employee Benefits	3901-3902			0.00
	Total, Employee Benefits		535,065.48	158,619.49	693,684.97
4.	Books and Supplies				
	Approved Textbooks and Core Curricula Materials	4100		31,222.66	31,222.66
	Books and Other Reference Materials	4200			0.00
	Materials and Supplies	4300	73,577.87	5,267.70	78,845.57
	Noncapitalized Equipment	4400	7,484.80		7,484.80
	Food	4700	165,280.98		165,280.98
	Total, Books and Supplies		246,343.65	36,490.36	282,834.01
5.	Services and Other Operating Expenditures				
	Subagreements for Services	5100			0.00
	Travel and Conferences	5200	7,395.56	392.00	7,787.56
	Dues and Memberships	5300	7,360.00		7,360.00
	Insurance	5400			0.00
	Operations and Housekeeping Services	5500			0.00
	Rentals, Leases, Repairs, and Noncap. Improvements	5600	22,979.07		22,979.07
	Transfers of Direct Costs	5700-5799	(15,865.53)	(100,000.00)	(115,865.53)
	Professional/Consulting Services and Operating Expend.	5800	63,624.44	171,127.60	234,752.04
	Communications	5900	1,094.47		1,094.47
	Total, Services and Other Operating Expenditures		86,588.01	71,519.60	158,107.61
6.	Capital Outlay				
	(Objects 6100-6170, 6200-6500 modified accrual basis only)				
	Land and Land Improvements	6100-6170			0.00
	Buildings and Improvements of Buildings	6200	5,954.53		5,954.53
	Books and Media for New School Libraries or Major				
	Expansion of School Libraries	6300			0.00
	Equipment	6400	39,824.61		39,824.61
	Equipment Replacement	6500			0.00
	Lease Assets	6600			0.00
	Depreciation Expense (accrual basis only)	6900			0.00
	Amortization Expense - Lease Assets	6910			0.00
	Total, Capital Outlay		45,779.14	0.00	45,779.14
7.	Other Outgo				
	Tuition to Other Schools	7110-7143	1,161,326.59		1,161,326.59
	Transfers of Pass-Through Revenues to Other LEAs	7211-7213			0.00
	Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE			0.00
	Transfers of Apportionments to Other LEAs - All Other	7221-7223AO			0.00
	All Other Transfers	7281-7299			0.00
	Transfers of Indirect Costs	7300-7399			0.00
	Debt Service:				
	Interest	7438			0.00
	Principal (for modified accrual basis only)	7439			0.00
	Total Debt Service		0.00	0.00	0.00
	Total, Other Outgo		1,161,326.59	0.00	1,161,326.59
8.	TOTAL EXPENDITURES		3,945,357.94	740,552.50	4,685,910.44
	Description	Object Code	Unrestricted	Restricted	Total
C.	EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		1,385,290.20	411,847.00	1,797,137.20
D.	OTHER FINANCING SOURCES / USES				
1.	Other Sources	8930-8979	441,061.99		441,061.99

Less:					
2. Other Uses	7630-7699			0.00	
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	(177,163.17)	177,163.17	0.00	
4. TOTAL OTHER FINANCING SOURCES / USES		263,898.82	177,163.17	441,061.99	
E. NET INCREASE (DECREASE) IN FUND BALANCE /NET POSITION (C+D4)		1,649,189.02	589,010.17	2,238,199.19	
F. FUND BALANCE / NET POSITION					
1. Beginning Fund Balance/Net Position					
a. As of July 1	9791	3,709,894.95	149,413.63	3,859,308.58	
b. Adjustments/Restatements	9793, 9795			0.00	
c. Adjusted Beginning Fund Balance /Net Position		3,709,894.95	149,413.63	3,859,308.58	
2. Ending Fund Balance /Net Position, June 30 (E+F1c)		5,359,083.97	738,423.80	6,097,507.77	
Components of Ending Fund Balance (Modified Accrual Basis only)					
a. Nonspendable					
1. Revolving Cash (equals Object 9130)	9711			0.00	
2. Stores (equals Object 9320)	9712			0.00	
3. Prepaid Expenditures (equals Object 9330)	9713			0.00	
4. All Others	9719			0.00	
b. Restricted	9740		738,423.80	738,423.80	
c. Committed					
1. Stabilization Arrangements	9750			0.00	
2. Other Commitments	9760			0.00	
d. Assigned	9780			0.00	
e. Unassigned/Unappropriated					
1. Reserve for Economic Uncertainties	9789			0.00	
2. Unassigned/Unappropriated Amount	9790M	5,359,083.97	0.00	5,359,083.97	
3. Components of Ending Net Position (Accrual Basis only)					
a. Net Investment in Capital Assets	9796			0.00	
b. Restricted Net Position	9797			0.00	
c. Unrestricted Net Position	9790A			0.00	
	Description	Object Code	Unrestricted	Restricted	Total
G. ASSETS					
1. Cash					
In County Treasury	9110		31,360.98		31,360.98
Fair Value Adjustment to Cash in County Treasury	9111				0.00
In Banks	9120		4,904,412.08	695,254.64	5,599,666.72
In Revolving Fund	9130				0.00
With Fiscal Agent/Trustee	9135				0.00
Collections Awaiting Deposit	9140				0.00
2. Investments	9150				0.00
3. Accounts Receivable	9200		979,255.97	165,159.12	1,144,415.09
4. Due from Grantor Governments	9290				0.00
5. Stores	9320				0.00
6. Prepaid Expenditures (Expenses)	9330				0.00
7. Other Current Assets	9340				0.00
8. Lease Receivable	9380				0.00
9. Capital Assets (accrual basis only)	9400-9489				0.00
10. TOTAL ASSETS			5,915,029.03	860,413.76	6,775,442.79
H. DEFERRED OUTFLOWS OF RESOURCES					
1. Deferred Outflows of Resources	9490				0.00
2. TOTAL DEFERRED OUTFLOWS			0.00	0.00	0.00
I. LIABILITIES					
1. Accounts Payable	9500		555,945.06	4,161.96	560,107.02
2. Due to Grantor Governments	9590				0.00
3. Current Loans	9640				0.00
4. Unearned Revenue	9650			117,828.00	117,828.00

5. Long-Term Liabilities (accrual basis only)	9660-9669			0.00
6. TOTAL LIABILITIES		555,945.06	121,989.96	677,935.02
J. DEFERRED INFLOWS OF RESOURCES				
1. Deferred Inflows of Resources	9690			0.00
2. TOTAL DEFERRED INFLOWS		0.00	0.00	0.00
K. FUND BALANCE /NET POSITION				
Ending Fund Balance /Net Position, June 30 (G10 + H2) - (I6 + J2) (must agree with Line F2)		5,359,083.97	738,423.80	6,097,507.77

L. FEDERAL EVERY STUDENT SUCCEEDS ACT (ESSA) MAINTENANCE OF EFFORT REQUIREMENT

NOTE: IF YOUR CHARTER SCHOOL RECEIVED FEDERAL FUNDING, AS REPORTED IN SECTION A2, THE FOLLOWING ADDITIONAL INFORMATION MUST BE PROVIDED IN ORDER FOR THE CDE TO CALCULATE COMPLIANCE WITH THE FEDERAL EVERY STUDENT SUCCEEDS ACT (ESSA) MAINTENANCE OF EFFORT REQUIREMENT:

1. Federal Revenue Used for Capital Outlay and Debt Service

Included in the Capital Outlay and Debt Service expenditures reported in sections B6 and B7 are the following amounts paid out of federal funds:

Federal Program Name (If no amounts, indicate "NONE")	Capital Outlay	Debt Service	Total
a. NONE	\$		0.00
b. _____			0.00
c. _____			0.00
d. _____			0.00
e. _____			0.00
f. _____			0.00
g. _____			0.00
h. _____			0.00
i. _____			0.00
j. _____			0.00
TOTAL FEDERAL REVENUES USED FOR CAPITAL OUTLAY AND DEBT SERVICE	0.00	0.00	0.00

2. Community Services Expenditures

Provide the amount of State and Local funds reported in Section B that were expended for Community Services Activities:

Objects of Expenditures	Amount (Enter "0.00" if none)
a. Certificated Salaries 1000-1999	0.00
b. Noncertificated Salaries 2000-2999	0.00
c. Employee Benefits 3000-3999 except 3801-3802	0.00
d. Books and Supplies 4000-4999	0.00
e. Services and Other Operating Expenditures 5000-5999	0.00
TOTAL COMMUNITY SERVICES EXPENDITURES	0.00

3. Supplemental State and Local Expenditures resulting from a Presidentially Declared Disaster

Date of Presidential Disaster Declaration	Brief Description i.e., COVID-19 (If no amounts, indicate "None")	Amount
a. _____	NONE	
b. _____		
c. _____		
d. _____		
TOTAL SUPPLEMENTAL EXPENDITURES (Should not be negative)		0.00

4. State and Local Expenditures to be Used for ESSA Annual Maintenance of Effort Calculation:

Results of this calculation will be used for comparison with 2021-22 expenditures. Failure to maintain the required 90 percent expenditure level on either an aggregate or per capita expenditure basis may result in reduction to allocations for covered programs in 2024-25.

a. Total Expenditures (B8)	4,685,910.44
b. Less Federal Expenditures (Total A2) [Revenues are used as proxy for expenditures because most federal revenues are normally recognized in the period that qualifying expenditures are incurred]	100,016.52
c. Subtotal of State & Local Expenditures [a minus b]	4,585,893.92
d. Less Community Services [L2 Total]	0.00
e. Less Capital Outlay & Debt Service [Total B6 plus objects 7438 and 7439, less L1 Total, less objects 6600 and 6910]	45,779.14
f. Less Supplemental Expenditures made as the result of a Presidentially	0.00

Declared Disaster

TOTAL STATE & LOCAL EXPENDITURES SUBJECT TO MOE

[c minus d minus e minus f]

\$ 4,540,114.78

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2022 to June 30, 2023

CHARTER SCHOOL CERTIFICATION

Charter School Name: Rocklin Academy at Meyers Street
CDS #: 31-75085-0114371
Charter Approving Entity: Rocklin Unified
County: Placer
Charter #: 0900

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 regarding this report, please contact:

For County Fiscal Contact: Teresa Stelzer, Director Fiscal Management Advisor, 530-886-5857, tstelzer@placercoe.org
For Approving Entity: Beth Parrish, Director of Fiscal Services, 916-630-2236, bparrish@rocklinusd.org
For Charter School: Ace Ensign, Director of Finance, 916-778-4544, aensign@rafos.org

To the entity that approved the charter school:

X 2022-23 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been approved, and is hereby filed by the charter school pursuant to Education Code Section 42100(b).

Signed: Robin Stout, Ed.D. (Charter School Official), Date: _____, Title: Superintendent

To the County Superintendent of Schools:

2022-23 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to Education Code Section 42100(a).

Signed: _____ (Authorized Representative of Charter Approving Entity), Date: _____, Title: _____

To the Superintendent of Public Instruction:

2022-23 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been verified for mathematical accuracy by the County Superintendent of Schools pursuant to Education Code Section 42100(a).

Signed: _____ (County Superintendent/Designee), Date: _____

CHARTER SCHOOL UNAUDITED ACTUALS
 FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2022 to June 30, 2023

Charter School Name: Rocklin Academy at Meyers Street
CDS #: 31-75085-0114371
Charter Approving Entity: Rocklin Unified
County: Placer
Charter #: 0900

This charter school uses the following basis of accounting:

(Please enter an "X" in the applicable box below; check only one box)

Accrual Basis (Applicable Capital Assets/Interest on Long-Term Debt/Long-Term Liabilities/Net Position objects are 6900, 6910, 7438, 9400-9489, 9660-9669, 9796, and 9797)

Modified Accrual Basis (Applicable Capital Outlay/Debt Service/Fund Balance objects are 6100-6170, 6200-6500, 6600, 7438, 7439, and 9711-9789)

Description	Object Code	Unrestricted	Restricted	Total
A. REVENUES				
1. LCFF Sources				
State Aid - Current Year	8011	379,007.00		379,007.00
Education Protection Account State Aid - Current Year	8012	61,120.00		61,120.00
State Aid - Prior Years	8019			0.00
Transfers to Charter Schools in Lieu of Property Taxes	8096	358,775.00		358,775.00
Other LCFF Transfers	8091, 8097			0.00
Total, LCFF Sources		798,902.00	0.00	798,902.00
2. Federal Revenues (see NOTE in Section L)				
No Child Left Behind/Every Student Succeeds Act	8290			0.00
Special Education - Federal	8181, 8182		13,516.00	13,516.00
Child Nutrition - Federal	8220			0.00
Donated Food Commodities	8221			0.00
Other Federal Revenues	8110, 8260-8299			0.00
Total, Federal Revenues		0.00	13,516.00	13,516.00
3. Other State Revenues				
Special Education - State	StateRev SE			0.00
All Other State Revenues	StateRev AO	668,892.36	18,551.73	687,444.09
Total, Other State Revenues		668,892.36	18,551.73	687,444.09
4. Other Local Revenues				
All Other Local Revenues	LocalRev AO		147,514.75	147,514.75
Total, Local Revenues		0.00	147,514.75	147,514.75
5. TOTAL REVENUES				
		1,467,794.36	179,582.48	1,647,376.84
B. EXPENDITURES (see NOTE in Section L)				
1. Certificated Salaries				
Certificated Teachers' Salaries	1100	194,595.29	45,844.98	240,440.27
Certificated Pupil Support Salaries	1200	5,452.79	38,074.98	43,527.77
Certificated Supervisors' and Administrators' Salaries	1300	16,080.03	5,580.38	21,660.41
Other Certificated Salaries	1900			0.00
Total, Certificated Salaries		216,128.11	89,500.34	305,628.45
2. Noncertificated Salaries				
Noncertificated Instructional Salaries	2100	14,674.64	45,437.51	60,112.15
Noncertificated Support Salaries	2200			0.00
Noncertificated Supervisors' and Administrators' Salaries	2300			0.00
Clerical, Technical and Office Salaries	2400	11,035.38	2,026.67	13,062.05
Other Noncertificated Salaries	2900			0.00
Total, Noncertificated Salaries		25,710.02	47,464.18	73,174.20
3. Employee Benefits				
STRS	3101-3102	40,976.65	16,449.00	57,425.65
PERS	3201-3202	3,361.40	11,976.99	15,338.39
OASDI / Medicare / Alternative	3301-3302	4,675.13	4,870.00	9,545.13

	Health and Welfare Benefits	3401-3402	18,172.26	18,228.80	36,401.06
	Unemployment Insurance	3501-3502	1,237.29	655.01	1,892.30
	Workers' Compensation Insurance	3601-3602			0.00
	OPEB, Allocated	3701-3702			0.00
	OPEB, Active Employees	3751-3752			0.00
	Other Employee Benefits	3901-3902			0.00
	Total, Employee Benefits		68,422.73	52,179.80	120,602.53
4.	Books and Supplies				
	Approved Textbooks and Core Curricula Materials	4100		15,378.33	15,378.33
	Books and Other Reference Materials	4200			0.00
	Materials and Supplies	4300	8,885.13		8,885.13
	Noncapitalized Equipment	4400			0.00
	Food	4700			0.00
	Total, Books and Supplies		8,885.13	15,378.33	24,263.46
5.	Services and Other Operating Expenditures				
	Subagreements for Services	5100			0.00
	Travel and Conferences	5200			0.00
	Dues and Memberships	5300	1,155.00		1,155.00
	Insurance	5400			0.00
	Operations and Housekeeping Services	5500			0.00
	Rentals, Leases, Repairs, and Noncap. Improvements	5600			0.00
	Transfers of Direct Costs	5700-5799			0.00
	Professional/Consulting Services and Operating Expend.	5800	1,321.21	201,846.25	203,167.46
	Communications	5900			0.00
	Total, Services and Other Operating Expenditures		2,476.21	201,846.25	204,322.46
6.	Capital Outlay				
	(Objects 6100-6170, 6200-6500 modified accrual basis only)				
	Land and Land Improvements	6100-6170			0.00
	Buildings and Improvements of Buildings	6200			0.00
	Books and Media for New School Libraries or Major				
	Expansion of School Libraries	6300			0.00
	Equipment	6400			0.00
	Equipment Replacement	6500			0.00
	Lease Assets	6600			0.00
	Depreciation Expense (accrual basis only)	6900			0.00
	Amortization Expense - Lease Assets	6910			0.00
	Total, Capital Outlay		0.00	0.00	0.00
7.	Other Outgo				
	Tuition to Other Schools	7110-7143	556,627.82		556,627.82
	Transfers of Pass-Through Revenues to Other LEAs	7211-7213			0.00
	Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE			0.00
	Transfers of Apportionments to Other LEAs - All Other	7221-7223AO			0.00
	All Other Transfers	7281-7299			0.00
	Transfers of Indirect Costs	7300-7399			0.00
	Debt Service:				
	Interest	7438			0.00
	Principal (for modified accrual basis only)	7439			0.00
	Total Debt Service		0.00	0.00	0.00
	Total, Other Outgo		556,627.82	0.00	556,627.82
8.	TOTAL EXPENDITURES		878,250.02	406,368.90	1,284,618.92
	Description	Object Code	Unrestricted	Restricted	Total
C.	EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		589,544.34	(226,786.42)	362,757.92
D.	OTHER FINANCING SOURCES / USES				
1.	Other Sources	8930-8979			0.00

Less:					
2. Other Uses	7630-7699		882,123.98	882,123.98	
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	(137,493.08)	137,493.08	0.00	
4. TOTAL OTHER FINANCING SOURCES / USES		(1,019,617.06)	137,493.08	(882,123.98)	
E. NET INCREASE (DECREASE) IN FUND BALANCE /NET POSITION (C+D4)		(430,072.72)	(89,293.34)	(519,366.06)	
F. FUND BALANCE / NET POSITION					
1. Beginning Fund Balance/Net Position					
a. As of July 1	9791	430,072.73	89,293.34	519,366.07	
b. Adjustments/Restatements	9793, 9795	(.01)		(.01)	
c. Adjusted Beginning Fund Balance /Net Position		430,072.72	89,293.34	519,366.06	
2. Ending Fund Balance /Net Position, June 30 (E+F1c)		0.00	0.00	0.00	
Components of Ending Fund Balance (Modified Accrual Basis only)					
a. Nonspendable					
1. Revolving Cash (equals Object 9130)	9711			0.00	
2. Stores (equals Object 9320)	9712			0.00	
3. Prepaid Expenditures (equals Object 9330)	9713			0.00	
4. All Others	9719			0.00	
b. Restricted	9740		0.00	0.00	
c. Committed					
1. Stabilization Arrangements	9750			0.00	
2. Other Commitments	9760			0.00	
d. Assigned	9780			0.00	
e. Unassigned/Unappropriated					
1. Reserve for Economic Uncertainties	9789			0.00	
2. Unassigned/Unappropriated Amount	9790M	0.00	0.00	0.00	
3. Components of Ending Net Position (Accrual Basis only)					
a. Net Investment in Capital Assets	9796			0.00	
b. Restricted Net Position	9797			0.00	
c. Unrestricted Net Position	9790A			0.00	
	Description	Object Code	Unrestricted	Restricted	Total
G. ASSETS					
1. Cash					
In County Treasury	9110				0.00
Fair Value Adjustment to Cash in County Treasury	9111				0.00
In Banks	9120	29,019.44	201,098.71		230,118.15
In Revolving Fund	9130				0.00
With Fiscal Agent/Trustee	9135				0.00
Collections Awaiting Deposit	9140				0.00
2. Investments	9150				0.00
3. Accounts Receivable	9200	126,447.05	45,469.84		171,916.89
4. Due from Grantor Governments	9290				0.00
5. Stores	9320				0.00
6. Prepaid Expenditures (Expenses)	9330				0.00
7. Other Current Assets	9340				0.00
8. Lease Receivable	9380				0.00
9. Capital Assets (accrual basis only)	9400-9489				0.00
10. TOTAL ASSETS			155,466.49	246,568.55	402,035.04
H. DEFERRED OUTFLOWS OF RESOURCES					
1. Deferred Outflows of Resources	9490				0.00
2. TOTAL DEFERRED OUTFLOWS			0.00	0.00	0.00
I. LIABILITIES					
1. Accounts Payable	9500	155,466.49	246,568.55		402,035.04
2. Due to Grantor Governments	9590				0.00
3. Current Loans	9640				0.00
4. Unearned Revenue	9650				0.00

5. Long-Term Liabilities (accrual basis only)	9660-9669			0.00
6. TOTAL LIABILITIES		155,466.49	246,568.55	402,035.04
J. DEFERRED INFLOWS OF RESOURCES				
1. Deferred Inflows of Resources	9690			0.00
2. TOTAL DEFERRED INFLOWS		0.00	0.00	0.00
K. FUND BALANCE /NET POSITION				
Ending Fund Balance /Net Position, June 30 (G10 + H2) - (I6 + J2) (must agree with Line F2)		0.00	0.00	0.00

L. FEDERAL EVERY STUDENT SUCCEEDS ACT (ESSA) MAINTENANCE OF EFFORT REQUIREMENT

NOTE: IF YOUR CHARTER SCHOOL RECEIVED FEDERAL FUNDING, AS REPORTED IN SECTION A2, THE FOLLOWING ADDITIONAL INFORMATION MUST BE PROVIDED IN ORDER FOR THE CDE TO CALCULATE COMPLIANCE WITH THE FEDERAL EVERY STUDENT SUCCEEDS ACT (ESSA) MAINTENANCE OF EFFORT REQUIREMENT:

1. Federal Revenue Used for Capital Outlay and Debt Service

Included in the Capital Outlay and Debt Service expenditures reported in sections B6 and B7 are the following amounts paid out of federal funds:

Federal Program Name (If no amounts, indicate "NONE")	Capital Outlay	Debt Service	Total
a. NONE	\$		0.00
b. _____			0.00
c. _____			0.00
d. _____			0.00
e. _____			0.00
f. _____			0.00
g. _____			0.00
h. _____			0.00
i. _____			0.00
j. _____			0.00
TOTAL FEDERAL REVENUES USED FOR CAPITAL OUTLAY AND DEBT SERVICE	0.00	0.00	0.00

2. Community Services Expenditures

Provide the amount of State and Local funds reported in Section B that were expended for Community Services Activities:

Objects of Expenditures	Amount (Enter "0.00" if none)
a. Certificated Salaries 1000-1999	0.00
b. Noncertificated Salaries 2000-2999	0.00
c. Employee Benefits 3000-3999 except 3801-3802	0.00
d. Books and Supplies 4000-4999	0.00
e. Services and Other Operating Expenditures 5000-5999	0.00
TOTAL COMMUNITY SERVICES EXPENDITURES	0.00

3. Supplemental State and Local Expenditures resulting from a Presidentially Declared Disaster

Date of Presidential Disaster Declaration	Brief Description i.e., COVID-19 (If no amounts, indicate "None")	Amount
a. _____	NONE	
b. _____		
c. _____		
d. _____		
TOTAL SUPPLEMENTAL EXPENDITURES (Should not be negative)		0.00

4. State and Local Expenditures to be Used for ESSA Annual Maintenance of Effort Calculation:

Results of this calculation will be used for comparison with 2021-22 expenditures. Failure to maintain the required 90 percent expenditure level on either an aggregate or per capita expenditure basis may result in reduction to allocations for covered programs in 2024-25.

a. Total Expenditures (B8)	1,284,618.92
b. Less Federal Expenditures (Total A2) [Revenues are used as proxy for expenditures because most federal revenues are normally recognized in the period that qualifying expenditures are incurred]	13,516.00
c. Subtotal of State & Local Expenditures [a minus b]	1,271,102.92
d. Less Community Services [L2 Total]	0.00
e. Less Capital Outlay & Debt Service [Total B6 plus objects 7438 and 7439, less L1 Total, less objects 6600 and 6910]	0.00
f. Less Supplemental Expenditures made as the result of a Presidentially	0.00

Declared Disaster

TOTAL STATE & LOCAL EXPENDITURES SUBJECT TO MOE

[c minus d minus e minus f]

\$ 1,271,102.92

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2022 to June 30, 2023

CHARTER SCHOOL CERTIFICATION

Charter School Name: Western Sierra Collegiate Academy
CDS #: 31-75085-0119487
Charter Approving Entity: Rocklin Unified
County: Placer
Charter #: 1071

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 regarding this report, please contact:

For County Fiscal Contact: Teresa Stelzer, Director of Fiscal Management Advisor, 530-886-5857, tstelzer@placercoe.org
For Approving Entity: Beth Parrish, Director of Fiscal Services, 916-630-2236, bparrish@rocklinusd.org
For Charter School: Ace Ensign, Director of Finance, 916-778-4544, aensign@rafos.org

To the entity that approved the charter school:

X 2022-23 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been approved, and is hereby filed by the charter school pursuant to Education Code Section 42100(b).

Signed: Robin Stout, Ed.D., Charter School Official (Original signature required), Superintendent

To the County Superintendent of Schools:

2022-23 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to Education Code Section 42100(a).

Signed: Authorized Representative of Charter Approving Entity (Original signature required), Superintendent

To the Superintendent of Public Instruction:

2022-23 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been verified for mathematical accuracy by the County Superintendent of Schools pursuant to Education Code Section 42100(a).

Signed: County Superintendent/Designee (Original signature required), Superintendent

CHARTER SCHOOL UNAUDITED ACTUALS
 FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2022 to June 30, 2023

Charter School Name: Western Sierra Collegiate Academy
 CDS #: 31-75085-0119487
 Charter Approving Entity: Rocklin Unified
 County: Placer
 Charter #: 1071

This charter school uses the following basis of accounting:
 (Please enter an "X" in the applicable box below; check only one box)

- Accrual Basis (Applicable Capital Assets/Interest on Long-Term Debt/Long-Term Liabilities/Net Position objects are 6900, 6910, 7438, 9400-9489, 9660-9669, 9796, and 9797)
- Modified Accrual Basis (Applicable Capital Outlay/Debt Service/Fund Balance objects are 6100-6170, 6200-6500, 6600, 7438, 7439, and 9711-9789)

Description	Object Code	Unrestricted	Restricted	Total
A. REVENUES				
1. LCFF Sources				
State Aid - Current Year	8011	4,423,097.00		4,423,097.00
Education Protection Account State Aid - Current Year	8012	650,977.00		650,977.00
State Aid - Prior Years	8019			0.00
Transfers to Charter Schools in Lieu of Property Taxes	8096	3,311,462.00		3,311,462.00
Other LCFF Transfers	8091, 8097			0.00
Total, LCFF Sources		8,385,536.00	0.00	8,385,536.00
2. Federal Revenues (see NOTE in Section L)				
No Child Left Behind/Every Student Succeeds Act	8290			0.00
Special Education - Federal	8181, 8182		91,722.00	91,722.00
Child Nutrition - Federal	8220			0.00
Donated Food Commodities	8221			0.00
Other Federal Revenues	8110, 8260-8299		28,346.13	28,346.13
Total, Federal Revenues		0.00	120,068.13	120,068.13
3. Other State Revenues				
Special Education - State	StateRev SE			0.00
All Other State Revenues	StateRev AO	478,512.50	578,013.27	1,056,525.77
Total, Other State Revenues		478,512.50	578,013.27	1,056,525.77
4. Other Local Revenues				
All Other Local Revenues	LocalRev AO	170,223.79	674,056.22	844,280.01
Total, Local Revenues		170,223.79	674,056.22	844,280.01
5. TOTAL REVENUES				
		9,034,272.29	1,372,137.62	10,406,409.91
B. EXPENDITURES (see NOTE in Section L)				
1. Certificated Salaries				
Certificated Teachers' Salaries	1100	2,827,146.08	254,354.99	3,081,501.07
Certificated Pupil Support Salaries	1200	216,316.56	123,261.76	339,578.32
Certificated Supervisors' and Administrators' Salaries	1300	355,237.08	42,517.20	397,754.28
Other Certificated Salaries	1900			0.00
Total, Certificated Salaries		3,398,699.72	420,133.95	3,818,833.67
2. Noncertificated Salaries				
Noncertificated Instructional Salaries	2100	2,190.03	26,750.76	28,940.79
Noncertificated Support Salaries	2200	206,443.83		206,443.83
Noncertificated Supervisors' and Administrators' Salaries	2300			0.00
Clerical, Technical and Office Salaries	2400	344,834.76	28,269.51	373,104.27
Other Noncertificated Salaries	2900	64,394.88		64,394.88
Total, Noncertificated Salaries		617,863.50	55,020.27	672,883.77
3. Employee Benefits				
STRS	3101-3102	579,481.19	66,051.34	645,532.53
PERS	3201-3202	165,083.34	27,170.91	192,254.25
OASDI / Medicare / Alternative	3301-3302	104,420.88	14,428.20	118,849.08

	Health and Welfare Benefits	3401-3402	365,928.43	42,461.26	408,389.69
	Unemployment Insurance	3501-3502	20,300.66	2,393.28	22,693.94
	Workers' Compensation Insurance	3601-3602			0.00
	OPEB, Allocated	3701-3702			0.00
	OPEB, Active Employees	3751-3752			0.00
	Other Employee Benefits	3901-3902			0.00
	Total, Employee Benefits		1,235,214.50	152,504.99	1,387,719.49
4.	Books and Supplies				
	Approved Textbooks and Core Curricula Materials	4100		75,595.23	75,595.23
	Books and Other Reference Materials	4200			0.00
	Materials and Supplies	4300	87,502.93	7,231.79	94,734.72
	Noncapitalized Equipment	4400	17,425.48		17,425.48
	Food	4700	11,138.20		11,138.20
	Total, Books and Supplies		116,066.61	82,827.02	198,893.63
5.	Services and Other Operating Expenditures				
	Subagreements for Services	5100			0.00
	Travel and Conferences	5200	9,071.57	596.00	9,667.57
	Dues and Memberships	5300	13,735.00		13,735.00
	Insurance	5400			0.00
	Operations and Housekeeping Services	5500	270,907.05		270,907.05
	Rentals, Leases, Repairs, and Noncap. Improvements	5600	44,199.11		44,199.11
	Transfers of Direct Costs	5700-5799			0.00
	Professional/Consulting Services and Operating Expend.	5800	234,156.46	324,536.60	558,693.06
	Communications	5900	2,446.80		2,446.80
	Total, Services and Other Operating Expenditures		574,515.99	325,132.60	899,648.59
6.	Capital Outlay				
	(Objects 6100-6170, 6200-6500 modified accrual basis only)				
	Land and Land Improvements	6100-6170			0.00
	Buildings and Improvements of Buildings	6200			0.00
	Books and Media for New School Libraries or Major				
	Expansion of School Libraries	6300			0.00
	Equipment	6400	129,605.87		129,605.87
	Equipment Replacement	6500			0.00
	Lease Assets	6600			0.00
	Depreciation Expense (accrual basis only)	6900			0.00
	Amortization Expense - Lease Assets	6910			0.00
	Total, Capital Outlay		129,605.87	0.00	129,605.87
7.	Other Outgo				
	Tuition to Other Schools	7110-7143	1,085,828.50		1,085,828.50
	Transfers of Pass-Through Revenues to Other LEAs	7211-7213			0.00
	Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE			0.00
	Transfers of Apportionments to Other LEAs - All Other	7221-7223AO			0.00
	All Other Transfers	7281-7299			0.00
	Transfers of Indirect Costs	7300-7399			0.00
	Debt Service:				
	Interest	7438	325,375.00		325,375.00
	Principal (for modified accrual basis only)	7439	90,000.00		90,000.00
	Total Debt Service		415,375.00	0.00	415,375.00
	Total, Other Outgo		1,501,203.50	0.00	1,501,203.50
8.	TOTAL EXPENDITURES		7,573,169.69	1,035,618.83	8,608,788.52
	Description	Object Code	Unrestricted	Restricted	Total
C.	EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		1,461,102.60	336,518.79	1,797,621.39
D.	OTHER FINANCING SOURCES / USES				
1.	Other Sources	8930-8979	441,061.99		441,061.99

Less:					
2. Other Uses	7630-7699			0.00	
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	(188,649.53)	188,649.53	0.00	
4. TOTAL OTHER FINANCING SOURCES / USES		252,412.46	188,649.53	441,061.99	
E. NET INCREASE (DECREASE) IN FUND BALANCE /NET POSITION (C+D4)		1,713,515.06	525,168.32	2,238,683.38	
F. FUND BALANCE / NET POSITION					
1. Beginning Fund Balance/Net Position					
a. As of July 1	9791	965,497.69	225,636.43	1,191,134.12	
b. Adjustments/Restatements	9793, 9795			0.00	
c. Adjusted Beginning Fund Balance /Net Position		965,497.69	225,636.43	1,191,134.12	
2. Ending Fund Balance /Net Position, June 30 (E+F1c)		2,679,012.75	750,804.75	3,429,817.50	
Components of Ending Fund Balance (Modified Accrual Basis only)					
a. Nonspendable					
1. Revolving Cash (equals Object 9130)	9711			0.00	
2. Stores (equals Object 9320)	9712			0.00	
3. Prepaid Expenditures (equals Object 9330)	9713			0.00	
4. All Others	9719			0.00	
b. Restricted	9740		750,804.75	750,804.75	
c. Committed					
1. Stabilization Arrangements	9750			0.00	
2. Other Commitments	9760			0.00	
d. Assigned	9780			0.00	
e. Unassigned/Unappropriated					
1. Reserve for Economic Uncertainties	9789			0.00	
2. Unassigned/Unappropriated Amount	9790M	2,679,012.75	0.00	2,679,012.75	
3. Components of Ending Net Position (Accrual Basis only)					
a. Net Investment in Capital Assets	9796			0.00	
b. Restricted Net Position	9797			0.00	
c. Unrestricted Net Position	9790A			0.00	
	Description	Object Code	Unrestricted	Restricted	Total
G. ASSETS					
1. Cash					
In County Treasury	9110				0.00
Fair Value Adjustment to Cash in County Treasury	9111				0.00
In Banks	9120		1,207,077.91	759,352.42	1,966,430.33
In Revolving Fund	9130				0.00
With Fiscal Agent/Trustee	9135		585,528.04		585,528.04
Collections Awaiting Deposit	9140				0.00
2. Investments	9150				0.00
3. Accounts Receivable	9200		1,825,050.14	249,637.37	2,074,687.51
4. Due from Grantor Governments	9290				0.00
5. Stores	9320				0.00
6. Prepaid Expenditures (Expenses)	9330				0.00
7. Other Current Assets	9340				0.00
8. Lease Receivable	9380				0.00
9. Capital Assets (accrual basis only)	9400-9489				0.00
10. TOTAL ASSETS			3,617,656.09	1,008,989.79	4,626,645.88
H. DEFERRED OUTFLOWS OF RESOURCES					
1. Deferred Outflows of Resources	9490				0.00
2. TOTAL DEFERRED OUTFLOWS			0.00	0.00	0.00
I. LIABILITIES					
1. Accounts Payable	9500		938,643.34	177,983.04	1,116,626.38
2. Due to Grantor Governments	9590				0.00
3. Current Loans	9640				0.00
4. Unearned Revenue	9650			80,202.00	80,202.00

5. Long-Term Liabilities (accrual basis only)	9660-9669			0.00
6. TOTAL LIABILITIES		938,643.34	258,185.04	1,196,828.38
J. DEFERRED INFLOWS OF RESOURCES				
1. Deferred Inflows of Resources	9690			0.00
2. TOTAL DEFERRED INFLOWS		0.00	0.00	0.00
K. FUND BALANCE /NET POSITION				
Ending Fund Balance /Net Position, June 30 (G10 + H2) - (I6 + J2) (must agree with Line F2)		2,679,012.75	750,804.75	3,429,817.50

L. FEDERAL EVERY STUDENT SUCCEEDS ACT (ESSA) MAINTENANCE OF EFFORT REQUIREMENT

NOTE: IF YOUR CHARTER SCHOOL RECEIVED FEDERAL FUNDING, AS REPORTED IN SECTION A2, THE FOLLOWING ADDITIONAL INFORMATION MUST BE PROVIDED IN ORDER FOR THE CDE TO CALCULATE COMPLIANCE WITH THE FEDERAL EVERY STUDENT SUCCEEDS ACT (ESSA) MAINTENANCE OF EFFORT REQUIREMENT:

1. Federal Revenue Used for Capital Outlay and Debt Service

Included in the Capital Outlay and Debt Service expenditures reported in sections B6 and B7 are the following amounts paid out of federal funds:

Federal Program Name (If no amounts, indicate "NONE")	Capital Outlay	Debt Service	Total
a. NONE	\$		0.00
b. _____			0.00
c. _____			0.00
d. _____			0.00
e. _____			0.00
f. _____			0.00
g. _____			0.00
h. _____			0.00
i. _____			0.00
j. _____			0.00
TOTAL FEDERAL REVENUES USED FOR CAPITAL OUTLAY AND DEBT SERVICE	0.00	0.00	0.00

2. Community Services Expenditures

Provide the amount of State and Local funds reported in Section B that were expended for Community Services Activities:

Objects of Expenditures	Amount (Enter "0.00" if none)
a. Certificated Salaries 1000-1999	0.00
b. Noncertificated Salaries 2000-2999	0.00
c. Employee Benefits 3000-3999 except 3801-3802	0.00
d. Books and Supplies 4000-4999	0.00
e. Services and Other Operating Expenditures 5000-5999	0.00
TOTAL COMMUNITY SERVICES EXPENDITURES	0.00

3. Supplemental State and Local Expenditures resulting from a Presidentially Declared Disaster

Date of Presidential Disaster Declaration	Brief Description i.e., COVID-19 (If no amounts, indicate "None")	Amount
a. _____	NONE	
b. _____		
c. _____		
d. _____		
TOTAL SUPPLEMENTAL EXPENDITURES (Should not be negative)		0.00

4. State and Local Expenditures to be Used for ESSA Annual Maintenance of Effort Calculation:

Results of this calculation will be used for comparison with 2021-22 expenditures. Failure to maintain the required 90 percent expenditure level on either an aggregate or per capita expenditure basis may result in reduction to allocations for covered programs in 2024-25.

a. Total Expenditures (B8)	8,608,788.52
b. Less Federal Expenditures (Total A2) [Revenues are used as proxy for expenditures because most federal revenues are normally recognized in the period that qualifying expenditures are incurred]	120,068.13
c. Subtotal of State & Local Expenditures [a minus b]	8,488,720.39
d. Less Community Services [L2 Total]	0.00
e. Less Capital Outlay & Debt Service [Total B6 plus objects 7438 and 7439, less L1 Total, less objects 6600 and 6910]	544,980.87
f. Less Supplemental Expenditures made as the result of a Presidentially	0.00

Declared Disaster

TOTAL STATE & LOCAL EXPENDITURES SUBJECT TO MOE

[c minus d minus e minus f]

\$	7,943,739.52
----	--------------

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2022 to June 30, 2023

CHARTER SCHOOL CERTIFICATION

Charter School Name: Rocklin Academy Gateway
CDS #: 31-66852-0127928
Charter Approving Entity: Newcastle Elementary
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 regarding this report, please contact:

Table with 3 columns: For County Fiscal Contact, For Approving Entity, For Charter School. Rows include Name, Title, Telephone, and Email address for Teresa Stelzer, Raenel Toste, and Ace Ensign.

To the entity that approved the charter school:

2022-23 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been approved, and is hereby filed by the charter school pursuant to Education Code Section 42100(b).

Signed: Robin Stout, Ed.D. Date: Superintendent

To the County Superintendent of Schools:

2022-23 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to Education Code Section 42100(a).

Signed: Authorized Representative of Charter Approving Entity Date: Superintendent

To the Superintendent of Public Instruction:

2022-23 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been verified for mathematical accuracy by the County Superintendent of Schools pursuant to Education Code Section 42100(a).

Signed: County Superintendent/Designee Date: Superintendent

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2022 to June 30, 2023

Charter School Name: Rocklin Academy Gateway
CDS #: 31-66852-0127928
Charter Approving Entity: Newcastle Elementary
County: Placer
Charter #: 1528

This charter school uses the following basis of accounting:
(Please enter an "X" in the applicable box below; check only one box)

- Accrual Basis (Applicable Capital Assets/Interest on Long-Term Debt/Long-Term Liabilities/Net Position objects are 6900, 6910, 7438, 9400-9489, 9660-9669, 9796, and 9797)
- Modified Accrual Basis (Applicable Capital Outlay/Debt Service/Fund Balance objects are 6100-6170, 6200-6500, 6600, 7438, 7439, and 9711-9789)

Description	Object Code	Unrestricted	Restricted	Total
A. REVENUES				
1. LCFF Sources				
State Aid - Current Year	8011	10,547,883.00		10,547,883.00
Education Protection Account State Aid - Current Year	8012	225,804.00		225,804.00
State Aid - Prior Years	8019			0.00
Transfers to Charter Schools in Lieu of Property Taxes	8096	979,416.00		979,416.00
Other LCFF Transfers	8091, 8097			0.00
Total, LCFF Sources		11,753,103.00	0.00	11,753,103.00
2. Federal Revenues (see NOTE in Section L)				
No Child Left Behind/Every Student Succeeds Act	8290			0.00
Special Education - Federal	8181, 8182		154,702.00	154,702.00
Child Nutrition - Federal	8220			0.00
Donated Food Commodities	8221			0.00
Other Federal Revenues	8110, 8260-8299		180,648.00	180,648.00
Total, Federal Revenues		0.00	335,350.00	335,350.00
3. Other State Revenues				
Special Education - State	StateRev SE			0.00
All Other State Revenues	StateRev AO	520,527.63	1,239,924.38	1,760,452.01
Total, Other State Revenues		520,527.63	1,239,924.38	1,760,452.01
4. Other Local Revenues				
All Other Local Revenues	LocalRev AO	599,245.31	1,024,608.84	1,623,854.15
Total, Local Revenues		599,245.31	1,024,608.84	1,623,854.15
5. TOTAL REVENUES				
		12,872,875.94	2,599,883.22	15,472,759.16
B. EXPENDITURES (see NOTE in Section L)				
1. Certificated Salaries				
Certificated Teachers' Salaries	1100	3,537,883.68	419,292.84	3,957,176.52
Certificated Pupil Support Salaries	1200	55,224.24	303,262.60	358,486.84
Certificated Supervisors' and Administrators' Salaries	1300	359,575.00	56,689.68	416,264.68
Other Certificated Salaries	1900			0.00
Total, Certificated Salaries		3,952,682.92	779,245.12	4,731,928.04
2. Noncertificated Salaries				
Noncertificated Instructional Salaries	2100	243,367.67	102,437.07	345,804.74
Noncertificated Support Salaries	2200	161,639.12		161,639.12
Noncertificated Supervisors' and Administrators' Salaries	2300			0.00
Clerical, Technical and Office Salaries	2400	362,467.72	37,692.80	400,160.52
Other Noncertificated Salaries	2900	8,782.95		8,782.95
Total, Noncertificated Salaries		776,257.46	140,129.87	916,387.33
3. Employee Benefits				
STRS	3101-3102	707,913.66	143,794.46	851,708.12
PERS	3201-3202	135,087.19	39,974.94	175,062.13
OASDI / Medicare / Alternative	3301-3302	121,531.70	22,145.19	143,676.89

	Health and Welfare Benefits	3401-3402	450,869.42	81,518.74	532,388.16
	Unemployment Insurance	3501-3502	23,931.35	4,673.25	28,604.60
	Workers' Compensation Insurance	3601-3602			0.00
	OPEB, Allocated	3701-3702			0.00
	OPEB, Active Employees	3751-3752			0.00
	Other Employee Benefits	3901-3902			0.00
	Total, Employee Benefits		1,439,333.32	292,106.58	1,731,439.90
4.	Books and Supplies				
	Approved Textbooks and Core Curricula Materials	4100		114,166.50	114,166.50
	Books and Other Reference Materials	4200			0.00
	Materials and Supplies	4300	172,573.06	14,622.33	187,195.39
	Noncapitalized Equipment	4400	45,537.49		45,537.49
	Food	4700	266,768.24		266,768.24
	Total, Books and Supplies		484,878.79	128,788.83	613,667.62
5.	Services and Other Operating Expenditures				
	Subagreements for Services	5100			0.00
	Travel and Conferences	5200	3,847.82	328.00	4,175.82
	Dues and Memberships	5300	18,036.00		18,036.00
	Insurance	5400			0.00
	Operations and Housekeeping Services	5500	400,311.95		400,311.95
	Rentals, Leases, Repairs, and Noncap. Improvements	5600	2,218,674.70		2,218,674.70
	Transfers of Direct Costs	5700-5799	(172,045.97)	100,000.00	(72,045.97)
	Professional/Consulting Services and Operating Expend.	5800	310,351.54	745,726.80	1,056,078.34
	Communications	5900	1,953.66		1,953.66
	Total, Services and Other Operating Expenditures		2,781,129.70	846,054.80	3,627,184.50
6.	Capital Outlay				
	(Objects 6100-6170, 6200-6500 modified accrual basis only)				
	Land and Land Improvements	6100-6170			0.00
	Buildings and Improvements of Buildings	6200			0.00
	Books and Media for New School Libraries or Major				
	Expansion of School Libraries	6300			0.00
	Equipment	6400	167,613.78		167,613.78
	Equipment Replacement	6500			0.00
	Lease Assets	6600			0.00
	Depreciation Expense (accrual basis only)	6900			0.00
	Amortization Expense - Lease Assets	6910			0.00
	Total, Capital Outlay		167,613.78	0.00	167,613.78
7.	Other Outgo				
	Tuition to Other Schools	7110-7143	1,527,299.75		1,527,299.75
	Transfers of Pass-Through Revenues to Other LEAs	7211-7213			0.00
	Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE			0.00
	Transfers of Apportionments to Other LEAs - All Other	7221-7223AO			0.00
	All Other Transfers	7281-7299			0.00
	Transfers of Indirect Costs	7300-7399			0.00
	Debt Service:				
	Interest	7438			0.00
	Principal (for modified accrual basis only)	7439			0.00
	Total Debt Service		0.00	0.00	0.00
	Total, Other Outgo		1,527,299.75	0.00	1,527,299.75
8.	TOTAL EXPENDITURES		11,129,195.72	2,186,325.20	13,315,520.92
	Description	Object Code	Unrestricted	Restricted	Total
C.	EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		1,743,680.22	413,558.02	2,157,238.24
D.	OTHER FINANCING SOURCES / USES				
1.	Other Sources	8930-8979			0.00

Less:					
2. Other Uses	7630-7699			0.00	
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	(596,576.38)	596,576.38	0.00	
4. TOTAL OTHER FINANCING SOURCES / USES		(596,576.38)	596,576.38	0.00	
E. NET INCREASE (DECREASE) IN FUND BALANCE /NET POSITION (C+D4)		1,147,103.84	1,010,134.40	2,157,238.24	
F. FUND BALANCE / NET POSITION					
1. Beginning Fund Balance/Net Position					
a. As of July 1	9791	3,342,289.49	340,578.34	3,682,867.83	
b. Adjustments/Restatements	9793, 9795			0.00	
c. Adjusted Beginning Fund Balance /Net Position		3,342,289.49	340,578.34	3,682,867.83	
2. Ending Fund Balance /Net Position, June 30 (E+F1c)		4,489,393.33	1,350,712.74	5,840,106.07	
Components of Ending Fund Balance (Modified Accrual Basis only)					
a. Nonspendable					
1. Revolving Cash (equals Object 9130)	9711			0.00	
2. Stores (equals Object 9320)	9712			0.00	
3. Prepaid Expenditures (equals Object 9330)	9713	257,939.32		257,939.32	
4. All Others	9719			0.00	
b. Restricted	9740		1,350,712.74	1,350,712.74	
c. Committed					
1. Stabilization Arrangements	9750			0.00	
2. Other Commitments	9760			0.00	
d. Assigned	9780			0.00	
e. Unassigned/Unappropriated					
1. Reserve for Economic Uncertainties	9789			0.00	
2. Unassigned/Unappropriated Amount	9790M	4,231,454.01	0.00	4,231,454.01	
3. Components of Ending Net Position (Accrual Basis only)					
a. Net Investment in Capital Assets	9796			0.00	
b. Restricted Net Position	9797			0.00	
c. Unrestricted Net Position	9790A			0.00	
	Description	Object Code	Unrestricted	Restricted	Total
G. ASSETS					
1. Cash					
In County Treasury	9110				0.00
Fair Value Adjustment to Cash in County Treasury	9111				0.00
In Banks	9120		3,300,779.37	1,121,237.78	4,422,017.15
In Revolving Fund	9130				0.00
With Fiscal Agent/Trustee	9135				0.00
Collections Awaiting Deposit	9140				0.00
2. Investments	9150				0.00
3. Accounts Receivable	9200		1,176,254.79	488,045.04	1,664,299.83
4. Due from Grantor Governments	9290				0.00
5. Stores	9320				0.00
6. Prepaid Expenditures (Expenses)	9330		257,939.32		257,939.32
7. Other Current Assets	9340				0.00
8. Lease Receivable	9380				0.00
9. Capital Assets (accrual basis only)	9400-9489				0.00
10. TOTAL ASSETS			4,734,973.48	1,609,282.82	6,344,256.30
H. DEFERRED OUTFLOWS OF RESOURCES					
1. Deferred Outflows of Resources	9490				0.00
2. TOTAL DEFERRED OUTFLOWS			0.00	0.00	0.00
I. LIABILITIES					
1. Accounts Payable	9500		245,580.15	65,220.08	310,800.23
2. Due to Grantor Governments	9590				0.00
3. Current Loans	9640				0.00
4. Unearned Revenue	9650			193,350.00	193,350.00

5. Long-Term Liabilities (accrual basis only)	9660-9669			0.00
6. TOTAL LIABILITIES		245,580.15	258,570.08	504,150.23
J. DEFERRED INFLOWS OF RESOURCES				
1. Deferred Inflows of Resources	9690			0.00
2. TOTAL DEFERRED INFLOWS		0.00	0.00	0.00
K. FUND BALANCE /NET POSITION				
Ending Fund Balance /Net Position, June 30 (G10 + H2) - (I6 + J2) (must agree with Line F2)		4,489,393.33	1,350,712.74	5,840,106.07

L. FEDERAL EVERY STUDENT SUCCEEDS ACT (ESSA) MAINTENANCE OF EFFORT REQUIREMENT

NOTE: IF YOUR CHARTER SCHOOL RECEIVED FEDERAL FUNDING, AS REPORTED IN SECTION A2, THE FOLLOWING ADDITIONAL INFORMATION MUST BE PROVIDED IN ORDER FOR THE CDE TO CALCULATE COMPLIANCE WITH THE FEDERAL EVERY STUDENT SUCCEEDS ACT (ESSA) MAINTENANCE OF EFFORT REQUIREMENT:

1. Federal Revenue Used for Capital Outlay and Debt Service

Included in the Capital Outlay and Debt Service expenditures reported in sections B6 and B7 are the following amounts paid out of federal funds:

Federal Program Name (If no amounts, indicate "NONE")	Capital Outlay	Debt Service	Total
a. NONE	\$		0.00
b. _____			0.00
c. _____			0.00
d. _____			0.00
e. _____			0.00
f. _____			0.00
g. _____			0.00
h. _____			0.00
i. _____			0.00
j. _____			0.00
TOTAL FEDERAL REVENUES USED FOR CAPITAL OUTLAY AND DEBT SERVICE	0.00	0.00	0.00

2. Community Services Expenditures

Provide the amount of State and Local funds reported in Section B that were expended for Community Services Activities:

Objects of Expenditures	Amount (Enter "0.00" if none)
a. Certificated Salaries 1000-1999	0.00
b. Noncertificated Salaries 2000-2999	0.00
c. Employee Benefits 3000-3999 except 3801-3802	0.00
d. Books and Supplies 4000-4999	0.00
e. Services and Other Operating Expenditures 5000-5999	0.00
TOTAL COMMUNITY SERVICES EXPENDITURES	0.00

3. Supplemental State and Local Expenditures resulting from a Presidentially Declared Disaster

Date of Presidential Disaster Declaration	Brief Description i.e., COVID-19 (If no amounts, indicate "None")	Amount
a. _____	NONE	
b. _____		
c. _____		
d. _____		
TOTAL SUPPLEMENTAL EXPENDITURES (Should not be negative)		0.00

4. State and Local Expenditures to be Used for ESSA Annual Maintenance of Effort Calculation:

Results of this calculation will be used for comparison with 2021-22 expenditures. Failure to maintain the required 90 percent expenditure level on either an aggregate or per capita expenditure basis may result in reduction to allocations for covered programs in 2024-25.

a. Total Expenditures (B8)	13,315,520.92
b. Less Federal Expenditures (Total A2) [Revenues are used as proxy for expenditures because most federal revenues are normally recognized in the period that qualifying expenditures are incurred]	335,350.00
c. Subtotal of State & Local Expenditures [a minus b]	12,980,170.92
d. Less Community Services [L2 Total]	0.00
e. Less Capital Outlay & Debt Service [Total B6 plus objects 7438 and 7439, less L1 Total, less objects 6600 and 6910]	167,613.78
f. Less Supplemental Expenditures made as the result of a Presidentially	0.00

Declared Disaster

TOTAL STATE & LOCAL EXPENDITURES SUBJECT TO MOE

[c minus d minus e minus f]

\$ 12,812,557.14

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2022 to June 30, 2023

CHARTER SCHOOL CERTIFICATION

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 regarding this report, please contact:

<u>For County Fiscal Contact:</u>	<u>For Approving Entity:</u>	<u>For Charter School:</u>
Nick Schweizer	Nick Schweizer	Ace Ensign
Name	Name	Name
Associate Superintendent of Business Services	Associate Superintendent of Business Services	Director of Finance
Title	Title	Title
916-228-2550	916-228-2550	916-778-4544
Telephone	Telephone	Telephone
nschweizer@scoe.net	nschweizer@scoe.net	aesign@rafos.org
Email address	Email address	Email address

To the entity that approved the charter school:

2022-23 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been approved, and is hereby filed by the charter school pursuant to Education Code Section 42100(b).

Signed: _____ Date: _____
Charter School Official
(Original signature required)
Printed Name: Robin Stout, Ed.D. Title: Superintendent

To the County Superintendent of Schools:

2022-23 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to Education Code Section 42100(a).

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

To the Superintendent of Public Instruction:

2022-23 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been verified for mathematical accuracy by the County Superintendent of Schools pursuant to Education Code Section 42100(a).

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

CHARTER SCHOOL UNAUDITED ACTUALS
 FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2022 to June 30, 2023

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

This charter school uses the following basis of accounting:
 (Please enter an "X" in the applicable box below; check only one box)

- Accrual Basis (Applicable Capital Assets/Interest on Long-Term Debt/Long-Term Liabilities/Net Position objects are 6900, 6910, 7438, 9400-9489, 9660-9669, 9796, and 9797)**
- Modified Accrual Basis (Applicable Capital Outlay/Debt Service/Fund Balance objects are 6100-6170, 6200-6500, 6600, 7438, 7439, and 9711-9789)**

Description	Object Code	Unrestricted	Restricted	Total
A. REVENUES				
1. LCFF Sources				
State Aid - Current Year	8011	633,187.00		633,187.00
Education Protection Account State Aid - Current Year	8012	15,062.00		15,062.00
State Aid - Prior Years	8019			0.00
Transfers to Charter Schools in Lieu of Property Taxes	8096	216,251.98		216,251.98
Other LCFF Transfers	8091, 8097			0.00
Total, LCFF Sources		864,500.98	0.00	864,500.98
2. Federal Revenues (see NOTE in Section L)				
No Child Left Behind/Every Student Succeeds Act	8290			0.00
Special Education - Federal	8181, 8182		5,186.00	5,186.00
Child Nutrition - Federal	8220			0.00
Donated Food Commodities	8221			0.00
Other Federal Revenues	8110, 8260-8299		165,955.07	165,955.07
Total, Federal Revenues		0.00	171,141.07	171,141.07
3. Other State Revenues				
Special Education - State	StateRev SE			0.00
All Other State Revenues	StateRev AO	13,501.88	92,689.95	106,191.83
Total, Other State Revenues		13,501.88	92,689.95	106,191.83
4. Other Local Revenues				
All Other Local Revenues	LocalRev AO	155,767.06	67,902.41	223,669.47
Total, Local Revenues		155,767.06	67,902.41	223,669.47
5. TOTAL REVENUES				
		1,033,769.92	331,733.43	1,365,503.35
B. EXPENDITURES (see NOTE in Section L)				
1. Certificated Salaries				
Certificated Teachers' Salaries	1100	412,489.54	45,942.68	458,432.22
Certificated Pupil Support Salaries	1200	1,513.68	6,866.13	8,379.81
Certificated Supervisors' and Administrators' Salaries	1300	113,295.00	4,251.72	117,546.72
Other Certificated Salaries	1900			0.00
Total, Certificated Salaries		527,298.22	57,060.53	584,358.75
2. Noncertificated Salaries				
Noncertificated Instructional Salaries	2100	8,450.62	810.42	9,261.04
Noncertificated Support Salaries	2200	1,167.98		1,167.98
Noncertificated Supervisors' and Administrators' Salaries	2300			0.00
Clerical, Technical and Office Salaries	2400	50,644.00	2,826.76	53,470.76
Other Noncertificated Salaries	2900			0.00
Total, Noncertificated Salaries		60,262.60	3,637.18	63,899.78
3. Employee Benefits				
STRS	3101-3102	96,338.28	10,705.98	107,044.26
PERS	3201-3202	12,883.82	699.12	13,582.94
OASDI / Medicare / Alternative	3301-3302	13,035.77	1,135.19	14,170.96

Health and Welfare Benefits	3401-3402	36,942.15	930.70	37,872.85
Unemployment Insurance	3501-3502	2,999.56	304.75	3,304.31
Workers' Compensation Insurance	3601-3602			0.00
OPEB, Allocated	3701-3702			0.00
OPEB, Active Employees	3751-3752			0.00
Other Employee Benefits	3901-3902			0.00
Total, Employee Benefits		162,199.58	13,775.74	175,975.32
4. Books and Supplies				
Approved Textbooks and Core Curricula Materials	4100		16,448.77	16,448.77
Books and Other Reference Materials	4200			0.00
Materials and Supplies	4300	28,855.24	17,427.50	46,282.74
Noncapitalized Equipment	4400	24,598.98	22,380.40	46,979.38
Food	4700			0.00
Total, Books and Supplies		53,454.22	56,256.67	109,710.89
5. Services and Other Operating Expenditures				
Subagreements for Services	5100		67,606.46	67,606.46
Travel and Conferences	5200	1,764.26	82.00	1,846.26
Dues and Memberships	5300	1,200.00		1,200.00
Insurance	5400			0.00
Operations and Housekeeping Services	5500	5,481.80		5,481.80
Rentals, Leases, Repairs, and Noncap. Improvements	5600	141,157.90		141,157.90
Transfers of Direct Costs	5700-5799			0.00
Professional/Consulting Services and Operating Expend.	5800	145,178.57	143,882.50	289,061.07
Communications	5900			0.00
Total, Services and Other Operating Expenditures		294,782.53	211,570.96	506,353.49
6. Capital Outlay				
(Objects 6100-6170, 6200-6500 modified accrual basis only)				
Land and Land Improvements	6100-6170			0.00
Buildings and Improvements of Buildings	6200			0.00
Books and Media for New School Libraries or Major				
Expansion of School Libraries	6300			0.00
Equipment	6400		11,297.00	11,297.00
Equipment Replacement	6500			0.00
Lease Assets	6600			0.00
Depreciation Expense (accrual basis only)	6900			0.00
Amortization Expense - Lease Assets	6910			0.00
Total, Capital Outlay		0.00	11,297.00	11,297.00
7. Other Outgo				
Tuition to Other Schools	7110-7143	142,878.86		142,878.86
Transfers of Pass-Through Revenues to Other LEAs	7211-7213			0.00
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE			0.00
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO			0.00
All Other Transfers	7281-7299			0.00
Transfers of Indirect Costs	7300-7399	(4,200.63)	4,200.63	0.00
Debt Service:				
Interest	7438			0.00
Principal (for modified accrual basis only)	7439			0.00
Total Debt Service		0.00	0.00	0.00
Total, Other Outgo		138,678.23	4,200.63	142,878.86
8. TOTAL EXPENDITURES		1,236,675.38	357,798.71	1,594,474.09
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		(202,905.46)	(26,065.28)	(228,970.74)
D. OTHER FINANCING SOURCES / USES				
1. Other Sources	8930-8979	200,000.00		200,000.00

Less:					
2. Other Uses	7630-7699			0.00	
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	(103,614.92)	103,614.92	0.00	
4. TOTAL OTHER FINANCING SOURCES / USES		96,385.08	103,614.92	200,000.00	
E. NET INCREASE (DECREASE) IN FUND BALANCE /NET POSITION (C+D4)		(106,520.38)	77,549.64	(28,970.74)	
F. FUND BALANCE / NET POSITION					
1. Beginning Fund Balance/Net Position					
a. As of July 1	9791	433,198.62	44,775.86	477,974.48	
b. Adjustments/Restatements	9793, 9795			0.00	
c. Adjusted Beginning Fund Balance /Net Position		433,198.62	44,775.86	477,974.48	
2. Ending Fund Balance /Net Position, June 30 (E+F1c)		326,678.24	122,325.50	449,003.74	
Components of Ending Fund Balance (Modified Accrual Basis only)					
a. Nonspendable					
1. Revolving Cash (equals Object 9130)	9711			0.00	
2. Stores (equals Object 9320)	9712			0.00	
3. Prepaid Expenditures (equals Object 9330)	9713	15,578.26		15,578.26	
4. All Others	9719			0.00	
b. Restricted	9740		122,325.50	122,325.50	
c. Committed					
1. Stabilization Arrangements	9750			0.00	
2. Other Commitments	9760			0.00	
d. Assigned	9780			0.00	
e. Unassigned/Unappropriated					
1. Reserve for Economic Uncertainties	9789			0.00	
2. Unassigned/Unappropriated Amount	9790M	311,099.98	0.00	311,099.98	
3. Components of Ending Net Position (Accrual Basis only)					
a. Net Investment in Capital Assets	9796			0.00	
b. Restricted Net Position	9797			0.00	
c. Unrestricted Net Position	9790A			0.00	
	Description	Object Code	Unrestricted	Restricted	Total
G. ASSETS					
1. Cash					
In County Treasury	9110				0.00
Fair Value Adjustment to Cash in County Treasury	9111				0.00
In Banks	9120		238,899.58	54,325.55	293,225.13
In Revolving Fund	9130				0.00
With Fiscal Agent/Trustee	9135				0.00
Collections Awaiting Deposit	9140				0.00
2. Investments	9150				0.00
3. Accounts Receivable	9200		112,597.64	104,029.62	216,627.26
4. Due from Grantor Governments	9290				0.00
5. Stores	9320				0.00
6. Prepaid Expenditures (Expenses)	9330		15,578.26		15,578.26
7. Other Current Assets	9340				0.00
8. Lease Receivable	9380				0.00
9. Capital Assets (accrual basis only)	9400-9489				0.00
10. TOTAL ASSETS			367,075.48	158,355.17	525,430.65
H. DEFERRED OUTFLOWS OF RESOURCES					
1. Deferred Outflows of Resources	9490				0.00
2. TOTAL DEFERRED OUTFLOWS			0.00	0.00	0.00
I. LIABILITIES					
1. Accounts Payable	9500		40,397.24	11,029.67	51,426.91
2. Due to Grantor Governments	9590				0.00
3. Current Loans	9640				0.00
4. Unearned Revenue	9650			25,000.00	25,000.00

5. Long-Term Liabilities (accrual basis only)	9660-9669			0.00
6. TOTAL LIABILITIES		40,397.24	36,029.67	76,426.91
J. DEFERRED INFLOWS OF RESOURCES				
1. Deferred Inflows of Resources	9690			0.00
2. TOTAL DEFERRED INFLOWS		0.00	0.00	0.00
K. FUND BALANCE /NET POSITION				
Ending Fund Balance /Net Position, June 30 (G10 + H2) - (I6 + J2)				
(must agree with Line F2)				
		326,678.24	122,325.50	449,003.74

L. FEDERAL EVERY STUDENT SUCCEEDS ACT (ESSA) MAINTENANCE OF EFFORT REQUIREMENT

NOTE: IF YOUR CHARTER SCHOOL RECEIVED FEDERAL FUNDING, AS REPORTED IN SECTION A2, THE FOLLOWING ADDITIONAL INFORMATION MUST BE PROVIDED IN ORDER FOR THE CDE TO CALCULATE COMPLIANCE WITH THE FEDERAL EVERY STUDENT SUCCEEDS ACT (ESSA) MAINTENANCE OF EFFORT REQUIREMENT:

1. Federal Revenue Used for Capital Outlay and Debt Service

Included in the Capital Outlay and Debt Service expenditures reported in sections B6 and B7 are the following amounts paid out of federal funds:

Federal Program Name (If no amounts, indicate "NONE")	Capital Outlay	Debt Service	Total
a. PCSGP	\$ 11,297.00		11,297.00
b.			0.00
c.			0.00
d.			0.00
e.			0.00
f.			0.00
g.			0.00
h.			0.00
i.			0.00
j.			0.00
TOTAL FEDERAL REVENUES USED FOR CAPITAL OUTLAY AND DEBT SERVICE	11,297.00	0.00	11,297.00

2. Community Services Expenditures

Provide the amount of State and Local funds reported in Section B that were expended for Community Services Activities:

Objects of Expenditures	Amount (Enter "0.00" if none)
a. Certificated Salaries 1000-1999	0.00
b. Noncertificated Salaries 2000-2999	0.00
c. Employee Benefits 3000-3999 except 3801-3802	0.00
d. Books and Supplies 4000-4999	0.00
e. Services and Other Operating Expenditures 5000-5999	0.00
TOTAL COMMUNITY SERVICES EXPENDITURES	0.00

3. Supplemental State and Local Expenditures resulting from a Presidentially Declared Disaster

Date of Presidential Disaster Declaration	Brief Description i.e., COVID-19 (If no amounts, indicate "None")	Amount
a.	NONE	
b.		
c.		
d.		
TOTAL SUPPLEMENTAL EXPENDITURES (Should not be negative)		0.00

4. State and Local Expenditures to be Used for ESSA Annual Maintenance of Effort Calculation:

Results of this calculation will be used for comparison with 2021-22 expenditures. Failure to maintain the required 90 percent expenditure level on either an aggregate or per capita expenditure basis may result in reduction to allocations for covered programs in 2024-25.

a. Total Expenditures (B8)	1,594,474.09
b. Less Federal Expenditures (Total A2)	
[Revenues are used as proxy for expenditures because most federal revenues are normally recognized in the period that qualifying expenditures are incurred]	171,141.07
c. Subtotal of State & Local Expenditures	1,423,333.02
[a minus b]	
d. Less Community Services	0.00
[L2 Total]	
e. Less Capital Outlay & Debt Service	0.00
[Total B6 plus objects 7438 and 7439, less L1 Total, less objects 6600 and 6910]	
f. Less Supplemental Expenditures made as the result of a Presidentially	0.00

Declared Disaster

TOTAL STATE & LOCAL EXPENDITURES SUBJECT TO MOE

[c minus d minus e minus f]

\$	1,423,333.02
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