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January 24, 2023

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

RE: FY 2022-2023 First Interim Budget Report

Dear Mr. Ensign,

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

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 with the following comments:

- Based on the multi-year projections and assumptions provided by Gateway, it appears the school will meet its financial obligations requirement for the current year and two subsequent fiscal years. The school will meet its 5% reserve for economic uncertainty (REU) plus the organization goal of a 20% reserve (inclusive of the 5% REU) to account for uncertainties.
- The multi-year projections submitted project that the ending fund balance will decrease by \$15,774 in 2022-23, increase by \$470,914 in 2023-24 and increase by \$435,510 in 2024-25. The 2022-23 decrease in fund balance is due to the spending down of restricted balances.
- We noted that FY 2023-24 reflects a projected increase in enrollment of 32 students.

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The current year actual enrollment fell short of projections by 54 students. Also, there were no staffing assumptions provided but it does not appear that there are any costs reflected in FY 2023-24 for additional certificated staffing that might be needed as a result of the increased enrollment.

We are requesting that Gateway provide the following:

- Notify us immediately and provide for our review any material changes to the budget.
- Continue to closely monitor future enrollment trends and inform us of budget adjustments should enrollment trends fluctuate.

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. 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 School Business Consulting



ROCKLIN ACADEMY

FAMILY OF SCHOOLS

2022-2023

First Interim Budget Report

Presented to the Board of Directors
December 19, 2022

ROCKLIN ACADEMY FAMILY OF SCHOOLS

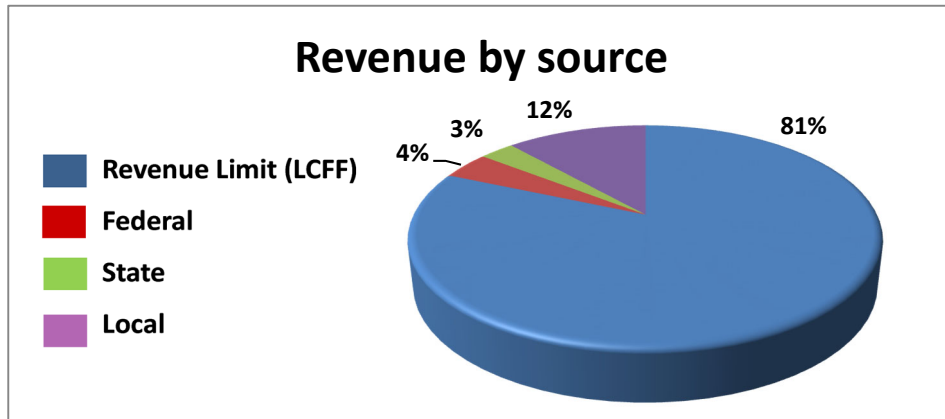
2022-2023 First Interim Budget Report

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

Revenue Components

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

Description	Unrestricted	Restricted	Combined
Local Control Funding Formula	\$ 26,023,599		\$ 26,023,599
Federal	-	1,277,624	1,277,624
State	484,818	431,689	916,507
Local	1,674,802	2,049,135	3,723,937
Contribution to Restricted	(1,565,289)	1,565,289	-
TOTAL	\$ 26,617,930	\$ 5,323,737	\$ 31,941,667



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

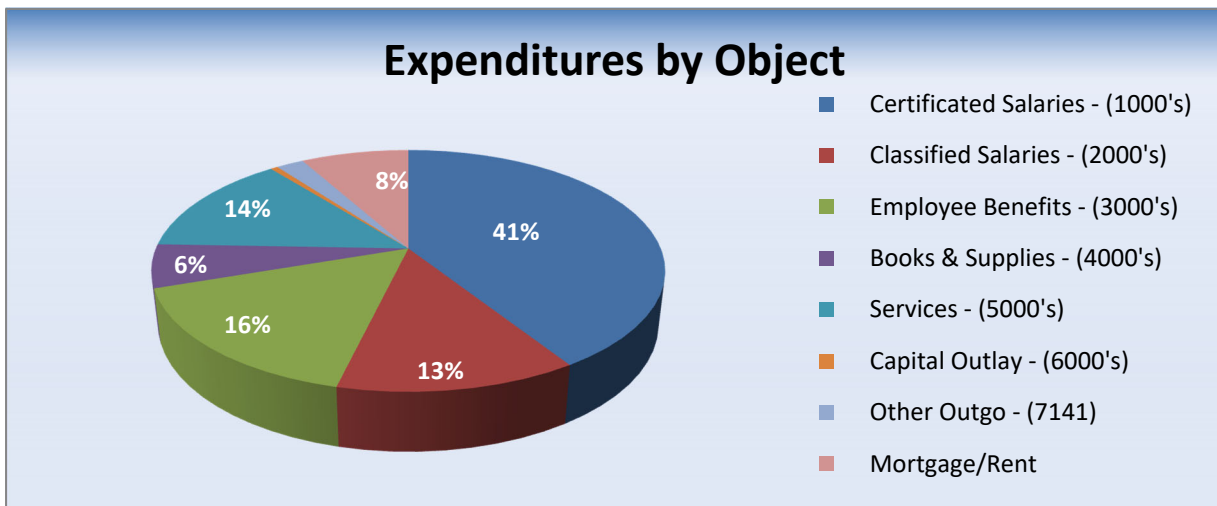
The most significant adjustments were within the LCFF due to decreases in enrollment across the schools. We have reduced our out-year attendance estimates and will continue to evaluate this impact as we prepare for Second Interim budgeting.

Expenditure Components

As illustrated below, the majority of expenditures (approximately 70%) are for salaries and benefits related to providing services and resources for our students. Additionally, the cost of facilities (rent and principal/interest) account for approximately 10%, organization wide, of the total unrestricted budget.

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

Description	Unrestricted	Restricted	Combined
Certificated Salaries - (1000's)	\$ 10,839,637	\$ 2,195,587	\$ 13,035,224
Classified Salaries - (2000's)	3,489,028	589,076	4,078,104
Employee Benefits - (3000's)	4,206,987	896,956	5,103,943
Books & Supplies - (4000's)	1,332,072	511,881	1,843,953
Services - (5000's)	5,229,376	1,282,989	6,512,365
Capital Outlay - (6000's)	111,635	63,500	175,135
Other Outgo - (7141)	658,644	-	658,644
Debt Service - Principal - (7439)	107,017	-	107,017
Debt Service - Interest - (7438)	325,113	-	325,113
In-Direct Costs - (7310)	(26,450)	26,450	-
TOTAL	\$ 26,273,059	\$ 5,566,439	\$ 31,839,498



Contributions to Restricted Programs

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

Description	Western Sierra	Rocklin Academy	Gateway	American River	Total
Special Education	224,981	528,597	656,717	77,220	1,487,515

This was an increase of approximately \$200,000 over budget. The majority of this increase was caused by a reduction in general education students, which is how revenue for Special Education is appropriated, and an increase due to students in Non-Public Schools. We will continue to monitor and report out the changes within the Special Education program as we further refine our costs and associated revenues.

Education Protection Account

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

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

The projected EPA spending plan is indicated below:

EPA Spending Plan for 2022-2023 as of First interim						
	Western Sierra	Rocklin Academy	Meyers	Gateway	American River	Total
EXPENDITURES						
Certificated Instructional Salaries (1000's)	1,782,526	1,048,403	69,961	163,044	7,020	3,070,954
Certificated Instructional Benefits (3000's)	420,820	194,458	30,000	61,822	8,042	715,142
Total	2,203,346	1,242,861	99,961	224,866	15,062	3,786,096

Multi-year Projection

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

Cash Flow

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

We are currently projecting to have a positive cash flow through fiscal years 2022-23, 2023-2024 and 2024-25. Projected ending unrestricted cash balances of \$10,431,496, \$10,874,211 and \$11,937,564 respectively.

Conclusion

This report continues to support that the Rocklin Academy Family of Schools (RAFOS) will be able to meet its financial obligations and covenants for the 2022-23, 2023-24, and 2024-25 school years. Based on this information, RAFOS certifies that its financial position is “positive.” As we receive reports and updates regarding the State Budget that affect the current projections, the budget will continue to be updated. If you have questions regarding this report or require additional financial information, please contact the Director of Finance for the Rocklin Academy Family of Schools.

Budget Guidelines and Assumptions

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

Budget Guidelines

1. The budget shall support the Strategic Plan of the Organization.
2. A Reserve for Economic Uncertainty of 5.00% shall be included in fund balance.
 - a. Our Organizational goal is a 20% reserve (inclusive of the 5% REU) to account for uncertainties.
 - i. As a note we increased the REU from 3%-5% across the organization as a more conservative figure. Our overall reserve is unchanged at 20%.
3. Budget assumptions shall be developed, reviewed and updated on a regular basis.
4. A budget calendar shall be developed and used as a planning guide.
5. Site discretionary balances, up to 10%, may be carried forward. Deficits which occur shall also be carried forward. Site discretionary budgets are based on projected enrollment. Site discretionary accounts will be budgeted at 80% of projection and then trued up as of actual enrollment on 10/31.
6. Restricted fund balances shall be carried forward in accordance with the terms and conditions of the restriction. If terms and conditions allow transfers to unrestricted balances, such transfers may occur.
7. When a new goal, project or program is recommended for authorization, the major competing demands for funding and the specific funding source, and/or allocation or reallocation of resources, shall be identified.
8. One-time funding allocations or resources shall not be used for on-going expenditures.
9. Budget documents shall be summarized by site and type of expenditure. Detailed budget information shall be available so that the Board and public can examine the components of a specific program.
10. The budget document shall include financial data from the projected current actuals and two subsequent years' data.

Budget Assumptions

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

- January (Governor's first budget projection)
- May (Governor's May Revise)
- Interim Reporting Periods (within 45 days of October 31st and January 31st)

- Attendance Apportionment Periods (after first and second apportionment reports are complete)

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

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

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

Enrollment for the 2022-2023 – 2024-25 school years are currently anticipated as follows:

School	2022-23	2023-24	2024-25
Western Sierra	768	755	755
Rocklin Academy*	478	558	558
Meyers	78	-	-
Gateway	1,176	1,208	1,208
American River	80	131	161
Total	2,580	2,652	2,682

Enrollment, which is already a difficult projection, has been dramatically impacted by the global pandemic. Additional uncertainties for this upcoming year have made the subsequent projections ever more difficult to estimate. While the projections above are anticipated to be reasonable and conservative we anticipate the figures to swing and will be making additional adjustments throughout this fiscal year. As we move into our lottery period we will have a better idea of enrollment and associated staffing needs.

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

Attendance projections are calculated as follows:

- Initial Budget: Prior year P-2 is used unless there is significant growth or decline planned.
- First Interim: A three-year average of the ratio between October 31 and P-2
- Second Interim: First Interim is used, unless significant variances are identified

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

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

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

Targeted pupils are those classified in one of three categories:

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

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

The LCFF amount we receive is based on the Governors’ proposed budgets. The Fiscal Crisis and Management Assistance Team (FCMAT) provides a spreadsheet which is updated based on the changes within the Governors’ budget, and is the standard tool used. The LCFF calculator used for this budget projection was version 23.2b.

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

Federal Special Education - The official name is Individuals with Disabilities Education Act (IDEA). Please refer to Special Education under Other State Revenues within the Local Revenues section.

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

- i. *Lottery* – based upon current year estimates of \$237 per student, of which \$67 is restricted by Proposition 20 for instructional materials.
- ii. *Mandated Block Grant* – based on approximately \$18 per student for grades K-8 and \$51 per student for grades 9-12.
- iii. *Expanded Learning Opportunities Program* – based on funding received. We are currently implanting a pilot program at our American River Collegiate Academy program. We will continue to evaluate these funds, along with associated costs as we continue to develop our budget.
- iv. *Educator Effectiveness Plan* – based on funding received.

- d. Local Revenues** – are revenues that come from any other source other than Federal and State funds.

i. **Special Education** – Special Education is made up of three components: Federal, State and Mental Health. We are part of the El Dorado County Charter SELPA (Charter SELPA) who determines the funding formula. The funding formula for each component is listed below:

- Federal – based on \$125/per prior year general education Attendance
- State – based on \$820/per current year general education Attendance
- Mental Health – based on the funding available through the Charter SELPA and students receiving applicable services.

ii. **Food Services** – based on projection of meals served.

iii. **Children’s Programs** – based on projection of students, less costs associated for applicable program.

iv. **Athletic Contributions** – budgeted upon receipt of funds in the applicable fiscal year.

v. **Donations** – budgeted upon receipt of funds in the applicable fiscal year. Not budgeted for as part of budget development, adjusted during interim reporting periods based on actuals received.

1. **Silicon Schools Fund Grant** - We are pleased that we received two grants from the Silicon Schools Fund for our American River Collegiate Academy. The grants require that we have certain milestones, which we believe we will meet. We have included the \$22,000 grant and will include the grant \$75,000 applicable to the 2022-2023 school year grant once it is received. Although this grant also potentially extends over the out-years, we have only reported the current year apportionment to be fiscally conservative. We will adjust the budgets once additional funds are received or earned.

vi. **Other Local Revenue** – based on historical data. Such revenues include interest and facility use agreements, etc.

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

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

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

b. **Employee Benefits**

i. *Statutory Benefits* determined by either state or federal mandate are based on current rate estimates. Statutory benefits are applied to the salary base and differ according to classification of employee. Our two classifications of employees are Certificated (those who hold a teaching credential) and Classified (all other non-certificated employees). Listed below are the projected employer statutory benefit factors for the 2021-2022 year:

➤ State Teachers' Retirement System (STRS)	19.100%
➤ Public Employees' Retirement System (PERS)	25.370%
➤ Social Security	6.200%
➤ Medicare	1.450%
➤ Unemployment Insurance	0.500%

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

	<u>2022-2023</u>	<u>2023-2024</u>
STRS	19.100%	19.100%
PERS	25.200%	24.600%

- ii. *Discretionary Benefits* are based on Board approved rates. Employer contribution amounts are based upon prior year coverage levels. Vacant positions are budgeted based on the family coverage level.
- c. **Books and Supplies** – are budgeted based on anticipated need and historical spending. Out years are based on COLA.
- d. **Services and Other Operating Expenditures** – are based on anticipated need and historical spending. Out years are based on COLA. Included within the services is the following:
 - Rent is adjusted to the approved schedules for the appropriate years and buildings.
 - Utilities are based on current year spending or projections.
 - Professional services are adjusted based on current and anticipated spending. These services include amounts within Special Education for contracted services, maintenance agreements, Chromebooks, copier leases, etc.
- e. **Capital Outlay** – is based on known or anticipated projects individually costing more than \$5,000 and useable over multiple years.
- 5. **OTHER OUTGO** – account for the oversight fees and Memorandum of Understanding (MOU) charges within the respective sponsoring agency.
- 6. **TRANSFERS** – account for inter-organization allocation of funds.
 - Administrative Costs – allocated based on enrollment or applicable time at each school site. Administrative costs include all organization wide costs, such as, but not limited to, legal, general liability and workers compensation insurance, marketing, auditing, centralized personnel and activities, etc.
 - Children's Services – allocations for facilities and food services are done at the agreed upon rate. Residual income above reserves are allocated to offset support services costs.
- 7. **RESERVE** – a reserve for economic uncertainties (REU) of 5% will be accounted for within fund balance.
- 8. **BEGINNING FUND BALANCE** – based on estimated ending fund balance, accounted for by each school.

9. **ENDING FUND BALANCE** – will strive to include a reserve of at least 20% by each school, including restricted cash and the REU, of budgeted expenditures; accounted for by each school providing for ongoing organizational stability. Ending fund balance shall not be used for ongoing expenditures.

10. **CASH FLOW** – is derived from published schedules when available. When published schedules are not available, a historical average is used to estimate the timing of payments and deposits. The most recent cash flow also incorporates estimated deferrals in the appropriate month.

Rocklin Academy Family of Schools
Statement of Revenues, Expenditures and Changes in Fund Balance
2022-2023 First Interim Report
Combined (Unrestricted and Restricted Resources) - Organization Wide

	<u>Combined 2022-23</u>	<u>Combined 2023-24</u>	<u>Combined 2024-25</u>
<u>Revenues:</u>			
Local Control Funding Formula	\$ 26,023,599	\$ 28,213,639	\$ 29,684,419
Federal	1,277,624	317,507	330,671
State	916,507	733,722	768,337
Local	3,723,937	3,775,553	3,829,597
Total Revenues	<u>31,941,667</u>	<u>33,040,421</u>	<u>34,613,024</u>
<u>Expenditures:</u>			
Certificated Salaries - (1000's)	13,035,224	13,022,269	13,783,790
Classified Salaries - (2000's)	4,078,104	4,507,273	4,616,840
Employee Benefits - (3000's)	5,103,943	5,196,643	5,586,583
Books & Supplies - (4000's)	1,843,953	1,731,741	1,789,474
Services - (5000's)	6,512,365	6,533,326	6,754,987
Capital Outlay - (6000's)	175,135	11,000	11,000
Other Outgo - (7141)	658,644	724,532	783,402
Transfer of Direct Costs - (7145)	-	-	-
Debt Service - Principal - (7439)	107,017	112,017	116,601
Debt Service - Interest - (7438)	325,113	321,948	318,609
Total Expenses	<u>31,839,498</u>	<u>32,160,749</u>	<u>33,761,286</u>
Excess (Deficit) from Operations	102,169	879,673	851,739
Fund Balance, Beginning	12,276,741	12,378,910	13,258,583
Fund Balance, Ending	<u>\$ 12,378,910</u>	<u>\$ 13,258,583</u>	<u>\$ 14,110,321</u>
<u>Components of Ending Fund Balance:</u>			
Designated Amounts:			
Reserve for Economic Uncertainties: 5%	1,784,097	1,542,045	1,621,025
Additional Reserve: 15%	5,142,691	5,494,460	5,775,922
Restricted Cash	209,600	209,600	209,600
Prepaid Expenditures	-	-	-
Temporarily Restricted	606,996	356,503	105,226
Unrestricted	4,635,526	5,655,557	6,397,700
Fund Balance, Ending	<u>\$ 12,378,910</u>	<u>\$ 13,258,165</u>	<u>\$ 14,109,473</u>

Rocklin Academy Family of Schools
Statement of Revenues, Expenditures and Changes in Fund Balance
2022-2023 First Interim Report
2022-2023 Combined

	Support Services	Childrens Programs	Western Sierra	Rocklin Academy*	Gateway	American River	Organization Wide
Revenues:							
Local Control Funding Formula	\$ -	\$ -	\$ 8,291,672	\$ 5,456,132	\$ 11,415,963	\$ 859,832	\$ 26,023,599
Federal	-	-	226,795	162,841	327,027	560,961	1,277,624
State	-	-	251,978	222,390	422,909	19,230	916,507
Local	-	1,567,000	636,294	461,596	972,382	86,665	3,723,937
Total Revenues	-	1,567,000	9,406,739	6,302,959	13,138,281	1,526,688	31,941,667
Expenditures:							
Certificated Salaries - (1000's)	904,168	-	3,930,282	2,709,753	4,827,157	663,864	13,035,224
Classified Salaries - (2000's)	758,994	1,007,865	764,704	487,436	985,608	73,497	4,078,104
Employee Benefits - (3000's)	507,167	145,722	1,473,046	928,885	1,834,949	214,174	5,103,943
Books & Supplies - (4000's)	63,545	77,675	380,057	323,102	739,229	260,345	1,843,953
Services - (5000's)	1,648,391	274,629	763,362	197,371	3,212,746	415,866	6,512,365
Capital Outlay - (6000's)	-	12,200	55,960	34,095	9,380	63,500	175,135
Other Outgo - (7141)	-	-	82,490	450,000	115,735	10,419	658,644
Transfer of Direct Costs - (7145)	(3,842,441)	79,020	1,013,315	1,185,632	1,429,251	135,223	-
Debt Service - Principal - (7439)	-	-	107,017	-	-	-	107,017
Debt Service - Interest - (7438)	-	-	325,113	-	-	-	325,113
Total Expenses	39,824	1,597,111	8,895,346	6,316,274	13,154,055	1,836,888	31,839,498
Excess (Deficit) from Operations	(39,824)	(30,111)	511,393	(13,315)	(15,774)	(310,200)	102,169
Other Financing Transactions:							
Other Financing Sources	-	-	-	-	-	-	-
Capital Outlay - (6000's)	-	-	-	-	-	-	-
Debt Service - Principal - (7000's)	-	-	-	-	-	-	-
Excess (deficit)	(39,824)	(30,111)	511,393	(13,315)	(15,774)	(310,200)	102,169
Fund Balance, Beginning	2,044,771	501,316	1,191,134	4,378,677	3,682,868	477,975	12,276,741
Fund Balance, Ending	\$ 2,004,947	\$ 471,205	\$ 1,702,527	\$ 4,365,362	\$ 3,667,094	\$ 167,775	\$ 12,378,910
Components of Ending Fund Balance:							
Designated Amounts:							
Reserve for Economic Uncertainties: 5%	194,113	79,856	444,767	315,814	657,703	91,844	1,784,097
Additional Reserve: 15%	582,340	239,567	1,124,702	947,441	1,973,108	275,533	5,142,691
Restricted Cash	-	-	209,600	-	-	-	209,600
Prepaid Expenditures	-	-	-	-	-	-	-
Temporarily Restricted	-	-	111,748	159,683	297,783	37,782	606,996
Unrestricted	1,228,494	151,782	(188,290)	2,942,424	738,500	(237,384)	4,635,526
	\$ 2,004,947	\$ 471,205	\$ 1,702,527	\$ 4,365,362	\$ 3,667,094	\$ 167,775	\$ 12,378,910

Rocklin Academy Family of Schools
Statement of Revenues, Expenditures and Changes in Fund Balance
2022-2023 First Interim Report
2023-2024 Combined

	Support Services	Childrens Programs	Western Sierra	Rocklin Academy*	Gateway	American River	Organization Wide
Revenues:							
Local Control Funding Formula	\$ -	\$ -	\$ 8,464,851	\$ 5,726,670	\$ 12,543,580	\$ 1,478,538	\$ 28,213,639
Federal	-	-	93,148	67,443	140,541	16,375	317,507
State	-	-	207,188	157,750	332,489	36,295	733,722
Local	-	1,629,680	617,200	444,942	928,312	155,419	3,775,553
Total Revenues	-	1,629,680	9,382,387	6,396,805	13,944,922	1,686,627	33,040,421
Expenditures:							
Certificated Salaries - (1000's)	1,006,772	-	3,870,736	2,653,057	4,827,350	664,354	13,022,269
Classified Salaries - (2000's)	777,969	1,033,062	973,327	489,213	1,159,167	74,535	4,507,273
Employee Benefits - (3000's)	606,684	149,365	1,452,977	912,520	1,843,858	231,239	5,196,643
Books & Supplies - (4000's)	64,180	79,229	419,013	313,075	789,762	66,482	1,731,741
Services - (5000's)	1,613,762	280,122	731,479	205,353	3,223,205	479,405	6,533,326
Capital Outlay - (6000's)	-	-	-	-	-	11,000	11,000
Other Outgo - (7141)	-	-	82,490	500,000	125,436	16,606	724,532
Transfer of Direct Costs - (7145)	(4,069,367)	79,020	1,015,782	1,259,867	1,505,230	209,468	-
Debt Service - Principal - (7439)	-	-	112,017	-	-	-	112,017
Debt Service - Interest - (7438)	-	-	321,948	-	-	-	321,948
Total Expenses	-	1,620,798	8,979,769	6,333,085	13,474,008	1,753,089	32,160,749
Excess (Deficit) from Operations	-	8,882	402,618	63,720	470,914	(66,462)	879,673
Other Financing Transactions:							
Other Financing Sources	-	-	-	-	-	-	-
Capital Outlay - (6000's)	-	-	-	-	-	-	-
Debt Service - Principal - (7000's)	-	-	-	-	-	-	-
Excess (deficit)	-	8,882	402,618	63,720	470,914	(66,462)	879,673
Fund Balance, Beginning	2,004,947	471,205	1,702,527	4,365,362	3,667,094	167,775	12,378,910
Fund Balance, Ending	\$ 2,004,947	\$ 480,087	\$ 2,105,145	\$ 4,429,082	\$ 4,138,008	\$ 101,314	\$ 13,258,583
Components of Ending Fund Balance:							
Designated Amounts:							
Reserve for Economic Uncertainties: 5%	203,468	81,040	449,009	316,654	404,220	87,654	1,542,045
Additional Reserve: 15%	610,405	243,120	1,137,428	949,963	2,290,581	262,963	5,494,460
Restricted Cash	-	-	209,600	-	-	-	209,600
Prepaid Expenditures	-	-	-	-	-	-	-
Temporarily Restricted	-	-	74,203	88,919	159,644	33,737	356,503
Unrestricted	1,191,074	155,927	234,487	3,073,546	1,283,563	(283,041)	5,655,557
	\$ 2,004,947	\$ 480,087	\$ 2,104,727	\$ 4,429,082	\$ 4,138,008	\$ 101,314	\$ 13,258,165

Rocklin Academy Family of Schools
Statement of Revenues, Expenditures and Changes in Fund Balance
2022-2023 First Interim Report
2025-2024 Combined

	<u>Support Services</u>	<u>Childrens Programs</u>	<u>Western Sierra</u>	<u>Rocklin Academy*</u>	<u>Gateway</u>	<u>American River</u>	<u>Organization Wide</u>
Revenues:							
Local Control Funding Formula	\$ -	\$ -	\$ 8,812,783	\$ 5,962,464	\$13,064,747	\$ 1,844,425	\$ 29,684,419
Federal	-	-	93,148	67,443	140,541	29,539	330,671
State	-	-	207,188	157,750	332,489	70,910	768,337
Local	-	1,662,274	617,200	444,942	928,312	176,869	3,829,597
				-			
Total Revenues	<u>-</u>	<u>1,662,274</u>	<u>9,730,319</u>	<u>6,632,599</u>	<u>14,466,089</u>	<u>2,121,743</u>	<u>34,613,024</u>
Expenditures:							
Certificated Salaries - (1000's)	1,072,146	-	4,167,685	2,719,528	5,078,442	745,989	13,783,790
Classified Salaries - (2000's)	819,729	1,033,062	997,661	501,444	1,188,146	76,798	4,616,840
Employee Benefits - (3000's)	681,851	156,833	1,569,301	935,333	1,980,245	263,020	5,586,583
Books & Supplies - (4000's)	64,822	80,814	423,203	316,206	797,660	106,769	1,789,474
Services - (5000's)	1,632,472	285,724	738,794	207,431	3,287,669	602,897	6,754,987
Capital Outlay - (6000's)	-	-	-	-	-	11,000	11,000
Other Outgo - (7141)	-	-	82,490	550,000	130,647	20,265	783,402
Transfer of Direct Costs - (7145)	(4,271,020)	80,600	1,057,534	1,311,742	1,567,770	253,374	-
Debt Service - Principal - (7439)	-	-	116,601	-	-	-	116,601
Debt Service - Interest - (7438)	-	-	318,609	-	-	-	318,609
Total Expenses	<u>-</u>	<u>1,637,033</u>	<u>9,471,878</u>	<u>6,541,684</u>	<u>14,030,579</u>	<u>2,080,112</u>	<u>33,761,286</u>
Excess (Deficit) from Operations	-	25,241	258,441	90,915	435,510	41,632	851,739
Other Financing Transactions:							
Other Financing Sources	-	-	-	-	-	-	-
Capital Outlay - (6000's)	-	-	-	-	-	-	-
Debt Service - Principal - (7000's)	-	-	-	-	-	-	-
Excess (deficit)	<u>-</u>	<u>25,241</u>	<u>258,441</u>	<u>90,915</u>	<u>435,510</u>	<u>41,632</u>	<u>851,739</u>
Fund Balance, Beginning	2,004,947	480,087	2,105,145	4,429,082	4,138,008	101,314	13,258,583
Fund Balance, Ending	<u>\$ 2,004,947</u>	<u>\$ 505,328</u>	<u>\$ 2,363,586</u>	<u>\$ 4,519,997</u>	<u>\$ 4,573,518</u>	<u>\$ 142,945</u>	<u>\$ 14,110,321</u>
Components of Ending Fund Balance:							
Designated Amounts:							
Reserve for Economic Uncertainties: 5%	213,551	81,852	473,615	327,084	420,917	104,006	1,621,025
Additional Reserve: 15%	640,653	245,555	1,211,246	981,253	2,385,198	312,017	5,775,922
Restricted Cash	-	-	209,600	-	-	-	209,600
Prepaid Expenditures	-	-	-	-	-	-	-
Temporarily Restricted	-	-	36,477	17,986	21,097	29,666	105,226
Unrestricted	1,150,743	177,921	431,800	3,193,674	1,746,306	(302,744)	6,397,700
	<u>\$ 2,004,947</u>	<u>\$ 505,328</u>	<u>\$ 2,362,738</u>	<u>\$ 4,519,997</u>	<u>\$ 4,573,518</u>	<u>\$ 142,945</u>	<u>\$ 14,109,473</u>

ROCKLIN ACADEMY FAMILY OF SCHOOLS

2022-2023 First Interim Report

2022-23 Cashflow Projection

DESCRIPTION	OBJECT	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	ACCRUAL	TOTAL	
A. BEGINNING CASH	N/A	ACTUALS												PROJECTION		
	9110	10,095,269	9,966,113	9,060,395	8,192,863	9,430,441	8,684,041	9,027,152	8,912,537	8,819,443	9,947,825	9,882,376	9,816,927			
B. RECEIPTS																
Revenue Limit Sources																
LCFF / General Purpose	8010-8019	-	814,623	2,184,175	1,374,646	1,503,765	1,503,765	1,503,765	1,503,765	1,503,765	1,503,765	1,503,765	1,503,765	1,503,765	304,939	16,708,503
EPA	8012	-	-	919,058	-	-	946,524	-	-	946,524	-	-	973,990	-	3,786,096	
In-Lieu Property Taxes	8080-8099	-	325,927	651,854	547,268	442,320	442,320	442,320	442,320	442,320	469,965	469,965	469,965	382,456	5,529,000	
TOTAL LCFF		-	1,140,550	3,755,087	1,921,914	1,946,085	2,892,609	1,946,085	1,946,085	2,892,609	1,973,730	1,973,730	2,947,720	687,395	26,023,599	
Federal Revenue	8100-8299	58,645	-	-	-	-	-	-	-	-	-	-	-	1,218,979	1,277,624	
State Revenue	8300-8599	44,293	42,738	134,254	46,522	-	-	274,952	-	274,952	-	-	-	98,796	916,507	
Local	8600-8799	132,427	273,812	348,223	402,842	335,154	335,154	186,197	335,154	335,154	335,154	335,154	335,154	34,358	3,723,937	
All Other Financing Sources	8930-8979	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
TOTAL RECEIPTS		235,365	1,457,100	4,237,564	2,371,278	2,281,239	3,227,763	2,407,234	2,281,239	3,502,715	2,308,884	2,308,884	3,282,874	2,039,528	31,941,667	
C. DISBURSEMENTS																
Certificated Salaries	1000-1999	852,752	1,009,464	998,671	1,047,778	1,009,550	1,062,371	1,062,371	1,062,371	1,062,371	1,062,371	1,062,371	1,062,371	1,062,371	723,362	13,078,174
Classified Salaries	2000-2999	199,234	324,375	345,078	319,452	316,796	326,248	326,248	326,248	326,248	326,248	326,248	326,248	326,248	289,433	4,078,104
Employee Benefits (All)	3000-3999	314,730	403,148	390,589	418,407	404,536	423,529	423,529	423,529	423,529	423,529	423,529	423,529	190,428	5,086,541	
Books, Supplies	4000-4999	9,420	342,533	193,824	111,956	156,420	92,198	221,274	73,758	73,758	73,758	73,758	110,637	310,659	1,843,953	
Services	5000-5999	559,758	804,512	740,071	206,553	794,962	488,427	488,427	488,427	488,427	488,427	488,427	475,947	-	6,512,365	
Capital Outlay	6000-6999	56,279	5,955	-	-	-	-	-	-	-	-	-	-	112,901	175,135	
Other Outgo	7141	-	-	-	-	-	329,322	-	-	-	-	-	-	329,322	658,644	
Debt Service - Principal	7439	-	-	-	-	-	-	-	-	-	-	-	107,017	-	107,017	
Debt Service - Interest	7438	-	-	-	-	-	162,557	-	-	-	-	-	162,556	-	325,113	
Interfund transfer out	7619	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
TOTAL DISBURSEMENTS		1,992,173	2,889,987	2,668,233	2,104,146	2,682,264	2,884,652	2,521,849	2,374,333	2,374,333	2,374,333	2,374,333	2,668,305	1,956,105	31,865,046	
D. PRIOR YEAR TRANSACTIONS																
Cash Not In Treasury	9111-9199														-	
Accounts Receivable (Governments)	9290	2,107,072	830,403	104,122	(131,492)	131,492									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)	(476,867)									(890,313)	
Deferred Revenue	9650			59,703											59,703	
Restricted Cash	9910	(605,490)	(36,410)	(2,626,294)	1,204,389										(2,063,805)	
TOTAL PRIOR YEAR TRANSACTIONS		1,627,652	527,169	(2,436,863)	970,446	(345,375)									343,029	
E. NET INCREASE/DECREASE (B-C+D)		(129,156)	(905,718)	(867,532)	1,237,578	(746,400)	343,111	(114,615)	(93,094)	1,128,382	(65,449)	(65,449)	614,569	83,423	419,650	
F. ENDING CASH (A + E)		9,966,113	9,060,395	8,192,863	9,430,441	8,684,041	9,027,152	8,912,537	8,819,443	9,947,825	9,882,376	9,816,927	10,431,496			
G. ENDING CASH, PLUS ACCRUALS															10,514,919	

Actual Cash Balances	
Cash in County	31,361
General Checking	9,718,327
Cash in Banks	216,425
Total	9,966,113
ck figure	-

Unrestricted cash flow analysis

Total Revenues	26,617,930
Total Expenditures	26,273,059
Net Income	344,871
**Plus capital outlay	175,135
Plus interest expense	325,113
Adjusted income	845,119
Scheduled Debt Service	325,113
Paid from Debt Issuance	0
Net Debt Service	325,113
	2.60

Combined cash flow analysis

Total Revenues	31,941,667
Total Expenditures	31,865,046
Net Income	76,621
**Plus capital outlay	175,135
Plus interest expense	325,113
Adjusted income	576,869
Scheduled Debt Service	325,113
Paid from Debt Issuance	0
Net Debt Service	325,113
	1.77

Expenses	31,865,046
Days per year	365
Exp per day	87,301
Cash	10,431,496
Days Cash On Hand	119
Cash + Deferral	10,514,919
	120
Cash + Deferral - AP	12,471,024
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ROCKLIN ACADEMY FAMILY OF SCHOOLS

2022-2023 First Interim Report

2023-24 Cashflow Projection

DESCRIPTION	OBJECT	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	ACCRUAL	TOTAL
A. BEGINNING CASH	9110	10,431,496	8,425,859	8,142,683	9,148,260	9,362,756	8,062,336	8,861,929	8,766,373	8,448,922	9,725,483	9,730,710	9,801,270		
B. RECEIPTS															
Revenue Limit Sources															
LCFF / General Purpose	8010-8019	953,552	953,552	1,716,393	1,716,393	1,716,393	1,716,393	1,716,393	1,716,393	1,716,393	1,716,393	1,716,393	1,716,390		19,071,031
EPA	8012	-	-	998,402	998,402	998,402	998,402	-	-	998,402	998,402	998,402	998,402		3,993,608
In-Lieu Property Taxes	8080-8099	-	308,940	617,880	411,920	411,920	411,920	411,920	411,920	411,920	437,665	437,665	437,665	437,665	5,149,000
TOTAL LCFF		953,552	1,262,492	3,332,675	2,128,313	2,128,313	3,126,715	2,128,313	2,128,313	3,126,715	2,154,058	2,154,058	3,152,457	437,665	28,213,639
Federal Revenue	8100-8299	-	28,576	-	57,151	-	63,501	-	-	79,377	-	-	-	88,902	317,507
State Revenue	8300-8599	-	-	73,372	73,372	73,372	73,372	73,372	73,372	73,372	73,372	73,372	73,374	-	733,722
Local	8600-8799	-	-	264,300	377,600	226,500	226,500	226,500	226,500	641,800	226,500	226,500	566,300	566,553	3,775,553
All Other Financing Sources	8930-8979	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL RECEIPTS		953,552	1,291,068	3,670,347	2,636,436	2,428,185	3,426,587	2,491,686	2,428,185	3,921,264	2,453,930	2,453,930	3,792,131	1,093,120	33,040,421
C. DISBURSEMENTS															
Certificated Salaries	1000-1999	832,249	1,106,900	1,106,900	1,106,900	1,106,900	1,106,900	1,106,900	1,106,900	1,106,900	1,106,900	1,106,900	1,121,620		13,022,869
Classified Salaries	2000-2999	287,427	383,100	383,100	383,100	383,100	383,100	383,100	383,100	383,100	383,100	383,100	388,846		4,597,273
Employee Benefits (All)	3000-3999	324,706	432,100	432,100	432,100	432,100	432,100	432,100	432,100	432,100	432,100	432,100	438,035	83,351	5,167,092
Books, Supplies	4000-4999	450,253	138,539	86,587	173,174	173,174	86,587	207,809	69,270	69,270	69,270	103,102	35,436		1,731,741
Services	5000-5999	326,666	326,666	653,333	326,666	1,633,331	457,333	457,333	392,000	653,333	457,333	392,000	394,596	62,736	6,533,326
Capital Outlay	6000-6999	5,500	2,750	2,750	-	-	-	-	-	-	-	-	-	-	11,000
Other Outgo	7141	-	-	-	-	-	-	-	362,266	-	-	-	-	362,266	724,532
Debt Service - Principal	7439	-	-	-	-	-	-	-	-	-	-	-	112,017		112,017
Debt Service - Interest	7438	-	-	-	-	-	160,974	-	-	-	-	-	160,974		321,948
All Other Financing Sources		-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL DISBURSEMENTS		2,226,801	2,390,055	2,664,770	2,421,940	3,728,605	2,626,994	2,587,242	2,745,636	2,644,703	2,448,703	2,383,370	2,719,190	543,789	32,131,798
D. PRIOR YEAR TRANSACTIONS															
Cash Not In Treasury	9111-9199	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accounts Receivable (Governments)	9290	1,223,717	815,811	-	-	-	-	-	-	-	-	-	-	-	2,039,528
Prepaid Expenditures	9330	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Current Assets	9340	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accounts Payable	9500-9599	(1,956,105)	-	-	-	-	-	-	-	-	-	-	-	-	(1,956,105)
Deferred Revenue	9650	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Restricted Cash	9910	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL PRIOR YEAR TRANSACTIONS		(732,388)	815,811	-	-	-	-	-	-	-	-	-	-	-	83,423
E. NET INCREASE/DECREASE (B-C+D)		(2,005,637)	(283,176)	1,005,577	214,496	(1,300,420)	799,593	(95,556)	(317,451)	1,276,561	5,227	70,560	1,072,941	549,332	992,047
F. ENDING CASH (A + E)		8,425,859	8,142,683	9,148,260	9,362,756	8,062,336	8,861,929	8,766,373	8,448,922	9,725,483	9,730,710	9,801,270	10,874,211		
G. ENDING CASH, PLUS ACCRUALS															11,423,543

Total Revenues	33,040,421
Total Expenditures	32,131,798
Net Income	908,624
**Plus capital outlay	11,000
Plus interest expense	321,948
Adjusted income	<u>1,241,572</u>
Scheduled Debt Service	321,948
Paid from Debt Issuance	0
Net Debt Service	<u>321,948</u>
	<u>3.86</u>

Expenses	32,131,798
Days per year	365
Exp per day	88,032
Cash	10,874,211
Days Cash On Hand	124
Cash + Deferral	11,423,543
	130
Cash + Deferral - AP	11,967,331
	136

ROCKLIN ACADEMY FAMILY OF SCHOOLS

2022-2023 First Interim Report

2024-25 Cashflow Projection

DESCRIPTION	OBJECT	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	ACCRUAL	TOTAL
A. BEGINNING CASH	9110	10,874,211	9,761,938	9,028,364	10,050,407	10,101,356	8,741,786	9,565,664	9,452,336	9,091,881	10,394,177	10,383,618	10,440,609		
B. RECEIPTS															
Revenue Limit Sources															
LCFF / General Purpose	8010-8019	1,019,295	1,019,295	1,834,730	1,834,730	1,834,730	1,834,730	1,834,730	1,834,730	1,834,730	1,834,730	1,834,730	1,834,730		20,385,890
EPA	8012	-	-	1,037,382	-	-	1,037,382	-	-	1,037,382	-	-	1,037,382		4,149,529
In-Lieu Property Taxes	8080-8099	-	308,940	617,880	411,920	411,920	411,920	411,920	411,920	411,920	437,665	437,665	437,669	437,661	5,149,000
TOTAL LCFF		1,019,295	1,328,235	3,489,992	2,246,650	2,246,650	3,284,032	2,246,650	2,246,650	3,284,032	2,272,395	2,272,395	3,309,782	437,661	29,684,419
Federal Revenue	8100-8299	-	29,760	-	59,521	-	-	66,134	-	82,668	-	-	-	92,588	330,671
State Revenue	8300-8599	-	-	76,834	76,834	76,834	76,834	76,834	76,834	76,834	76,834	76,834	76,831	-	768,337
Local	8600-8799	60	-	268,100	229,800	229,800	229,800	229,800	229,800	651,000	229,800	229,800	574,400	727,437	3,829,597
All Other Financing Sources	8930-8979	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL RECEIPTS		1,019,355	1,357,995	3,834,926	2,612,805	2,553,284	3,590,666	2,619,418	2,553,284	4,094,534	2,579,029	2,579,029	3,961,013	1,257,686	34,613,024
C. DISBURSEMENTS															
Certificated Salaries	1000-1999	827,000	1,178,500	1,178,500	1,178,500	1,178,500	1,178,500	1,178,500	1,178,500	1,178,500	1,178,500	1,178,500	985,726	194,441	13,792,167
Classified Salaries	2000-2999	277,000	394,700	394,700	394,700	394,700	394,700	394,700	394,700	394,700	394,700	394,700	301,713	91,127	4,616,840
Employee Benefits (All)	3000-3999	331,200	471,960	471,960	471,960	471,960	471,960	471,960	471,960	471,960	471,960	471,960	386,232	120,661	5,557,693
Books, Supplies	4000-4999	465,263	143,158	89,474	178,947	178,947	89,474	214,737	71,579	71,579	71,579	71,579	106,617	36,541	1,789,474
Services	5000-5999	337,749	337,749	675,499	337,749	1,688,747	472,849	472,849	405,299	675,499	472,849	405,299	407,865	64,985	6,754,987
Capital Outlay	6000-6999	5,500	2,750	2,750	-	-	-	-	-	-	-	-	-	-	11,000
Other Outgo	7141	-	-	-	-	-	-	-	391,701	-	-	-	-	391,701	783,402
Debt Service - Principal	7439	-	-	-	-	-	-	-	-	-	-	-	116,601	-	116,601
Debt Service - Interest	7438	-	-	-	-	-	159,305	-	-	-	-	-	159,304	-	318,609
All Other Financing Sources		-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL DISBURSEMENTS		2,243,712	2,528,817	2,812,883	2,561,856	3,912,854	2,766,788	2,732,746	2,913,739	2,792,238	2,589,588	2,522,038	2,464,058	899,456	33,740,773
D. PRIOR YEAR TRANSACTIONS															
Cash Not In Treasury	9111-9199	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accounts Receivable (Governments)	9290	655,872	437,248	-	-	-	-	-	-	-	-	-	-	-	1,093,120
Prepaid Expenditures	9330	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Current Assets	9340	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accounts Payable	9500-9599	(543,789)	-	-	-	-	-	-	-	-	-	-	-	-	(543,789)
Deferred Revenue	9650	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Restricted Cash	9910	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL PRIOR YEAR TRANSACTIONS		112,084	437,248	-	-	-	-	-	-	-	-	-	-	-	549,332
E. NET INCREASE/DECREASE (B-C+D)		(1,112,274)	(733,574)	1,022,043	50,949	(1,359,570)	823,878	(113,328)	(360,455)	1,302,296	(10,559)	56,991	1,496,955	358,231	1,421,583
F. ENDING CASH (A + E)		9,761,938	9,028,364	10,050,407	10,101,356	8,741,786	9,565,664	9,452,336	9,091,881	10,394,177	10,383,618	10,440,609	11,937,564		
G. ENDING CASH, PLUS ACCRUALS															12,295,794

Total Revenues	34,613,024
Total Expenditures	33,740,773
Net Income	872,252
**Plus capital outlay	11,000
Plus interest expense	318,609
Adjusted income	<u>1,201,861</u>
Scheduled Debt Service	816,750
Paid from Debt Issuance	0
Net Debt Service	<u>816,750</u>
	<u>1.47</u>

Expenses	33,740,773
Days per year	365
Exp per day	92,440
Cash	11,937,564
Days Cash On Hand	129
Cash + Deferral	12,295,794
	133
Cash + Deferral - AP	13,195,250
	143

Rocklin Academy Family of Schools
Statement of Revenues, Expenditures and Changes in Fund Balance
2022-2023 First Interim Report
Unrestricted Comparative Analysis - Organization Wide

	Unrestricted	Unrestricted	Unrestricted	Variance to Adopted Budget	
	Adopted Budget	Adopted Budget - Revised	First Interim	\$	%
Revenues:					
Local Control Funding Formula	\$ 25,386,027	\$ 26,870,819	\$ 26,023,599	637,572	2.45%
Federal	-	-	-	-	-
State	493,592	501,535	484,818	(8,774)	-1.81%
Local	1,567,000	1,567,000	1,674,802	107,802	6.44%
Contribution to Restricted Programs	(1,354,164)	(1,354,164)	(1,565,289)	(211,125)	13.49%
Total Revenues	26,092,455	27,585,190	26,617,930	525,475	1.97%
Expenditures:					
Certificated Salaries - (1000's)	10,716,594	11,045,631	10,839,637	123,043	1.14%
Classified Salaries - (2000's)	3,500,024	3,500,024	3,489,028	(10,996)	-0.32%
Employee Benefits - (3000's)	4,241,815	4,249,857	4,206,987	(34,828)	-0.83%
Books & Supplies - (4000's)	943,154	943,154	1,332,072	388,918	29.20%
Services - (5000's)	5,240,536	5,248,479	5,229,376	(11,160)	-0.21%
Capital Outlay - (6000's)	191,400	191,400	111,635	(79,765)	-71.45%
Other Outgo - (7141)	653,126	658,644	658,644	5,518	0.84%
Transfer of Direct Costs - (7145)	(12,469)	(26,450)	(26,450)	(13,981)	52.86%
Debt Service - Principal - (7439)	107,017	107,017	107,017	-	0.00%
Debt Service - Interest - (7438)	325,113	325,113	325,113	-	0.00%
Reserve - (7999)	-	-	-	-	#DIV/0!
Total Expenditures	25,906,310	26,242,869	26,273,059	366,749	1.40%
Excess (Deficit) from Operations	186,145	1,342,321	344,871	158,726	

Rocklin Academy Family of Schools
Statement of Revenues, Expenditures and Changes in Fund Balance
2022-2023 First Interim Report
2022-2023 Combined

	Support Services	Childrens Programs	Western Sierra		Rocklin Academy*		Gateway		American River		Organization Wide	
	Unrestricted	Unrestricted	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted
Revenues:												
Local Control Funding Formula	\$ -	\$ -	\$ 3,308,326	\$ -	\$ 2,233,310	\$ -	\$ 10,462,097	\$ -	\$ 704,770	\$ -	\$ 16,708,503	\$ -
EPA	-	-	2,203,346	-	1,342,822	-	224,866	-	15,062	-	3,786,096	-
In-Lieu Property Taxes	-	-	2,780,000	-	1,880,000	-	729,000	-	140,000	-	5,529,000	-
	-	-	8,291,672	-	5,456,132	-	11,415,963	-	859,832	-	26,023,599	-
Total Local Control Funding Formula	-	-	-	226,795	-	162,841	-	327,027	-	560,961	-	1,277,624
Federal	-	-	157,261	94,717	101,617	120,773	211,756	211,153	14,184	5,046	484,818	431,689
State	-	1,567,000	21,594	614,700	16,654	444,942	44,915	927,467	24,639	62,026	1,674,802	2,049,135
Local	-	-	(250,888)	250,888	(544,727)	544,727	(692,454)	692,454	(77,220)	77,220	(1,565,289)	1,565,289
Contribution To Restricted Programs	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenues	0	1,567,000	8,219,639	1,187,100	5,029,676	1,273,283	10,980,180	2,158,101	821,435	705,253	26,617,930	5,323,737
Expenditures:												
Certificated Salaries - (1000's)	904,168	-	3,366,798	563,484	2,016,505	693,248	4,011,674	815,483	540,492	123,372	10,839,637	2,195,587
Classified Salaries - (2000's)	758,994	1,007,865	606,964	157,740	294,310	193,126	756,741	228,867	64,154	9,343	3,489,028	589,076
Employee Benefits - (3000's)	507,167	145,722	1,262,632	210,414	656,014	272,871	1,458,680	376,269	176,772	37,402	4,206,987	896,956
Books & Supplies - (4000's)	63,545	77,675	284,548	95,509	264,223	58,879	615,662	123,567	26,419	233,926	1,332,072	511,881
Services - (5000's)	1,648,391	274,629	489,521	273,841	63,188	134,183	2,556,035	656,711	197,612	218,254	5,229,376	1,282,989
Capital Outlay - (6000's)	-	12,200	55,960	-	34,095	-	9,380	-	-	63,500	111,635	63,500
Other Outgo - (7141)	(3,842,441)	79,020	82,490	-	450,000	-	115,735	-	10,419	-	658,644	-
Transfer of Direct Costs - (7145)	-	-	1,013,315	-	1,185,632	-	1,429,251	-	135,223	-	-	-
Debt Service - Principal - (7439)	-	-	107,017	-	-	-	-	-	(26,450)	26,450	80,567	26,450
Debt Service - Interest - (7438)	-	-	325,113	-	-	-	-	-	-	-	325,113	-
Total Expenses	39,824	1,597,111	7,594,358	1,300,988	4,963,967	1,352,307	10,953,158	2,200,897	1,124,641	712,247	26,273,059	5,566,439
Excess (Deficit) from Operations	(39,824)	(30,111)	625,281	(113,888)	65,709	(79,024)	27,022	(42,796)	(303,206)	(6,994)	344,871	(242,702)
Other Financing Transactions:												
Other Financing Sources	-	-	-	-	-	-	-	-	-	-	-	-
Capital Outlay - (6000's)	-	-	-	-	-	-	-	-	-	-	-	-
Debt Service - Principal - (7000's)	-	-	-	-	-	-	-	-	-	-	-	-
Excess (deficit)	(39,824)	(30,111)	625,281	(113,888)	65,709	(79,024)	27,022	(42,796)	(303,206)	(6,994)	344,871	(242,702)
Fund Balance, Beginning	2,044,771	501,316	965,498	225,636	4,139,970	238,707	3,342,289	340,579	433,199	44,776	11,427,043	849,698
Fund Balance, Ending	\$ 2,004,947	\$ 471,205	\$ 1,590,779	\$ 111,748	\$ 4,205,679	\$ 159,683	\$ 3,369,311	\$ 297,783	\$ 129,993	\$ 37,782	\$ 11,771,914	\$ 606,996
Components of Ending Fund Balance:												
Designated Amounts:												
Reserve for Economic Uncertainties: 5%	194,113	79,856	444,767	-	315,814	-	657,703	-	91,844	-	1,784,097	-
Additional Reserve: 15%	582,340	239,567	1,124,702	-	947,441	-	1,973,108	-	275,533	-	5,142,691	-
Restricted Cash	-	-	209,600	-	-	-	-	-	-	-	209,600	-
Prepaid Expenditures	-	-	-	-	-	-	-	-	-	-	-	-
Temporarily Restricted	-	-	-	111,748	-	159,683	-	297,783	-	37,782	-	606,996
Unrestricted	1,228,494	151,782	(188,290)	-	2,942,424	-	738,500	-	(237,384)	-	4,635,526	-
Total	\$ 2,004,947	\$ 471,205	\$ 1,590,779	\$ 111,748	\$ 4,205,679	\$ 159,683	\$ 3,369,311	\$ 297,783	\$ 129,993	\$ 37,782	\$ 11,771,914	\$ 606,996

THE ROCKLIN ACADEMY - CMO
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
2022-2023 FIRST INTERIM REPORT
Combined

	Combined 2022-2023	Combined 2023-2024	Combined 2024-2025
Revenues:			
Local Control Funding Formula			
LCFF - General Purpose	\$ -	\$ -	\$ -
Education Protection Account	-	-	-
In-Lieu Property Tax	-	-	-
Total LCFF	-	-	-
Federal	-	-	-
State	-	-	-
Local	-	-	-
Total Revenues	\$ -	\$ -	\$ -
Expenditures:			
Certificated Salaries - (1000's)	\$ 904,168	\$ 1,006,772	\$ 1,072,146
Classified Salaries - (2000's)	758,994	777,969	819,729
Employee Benefits - (3000's)	507,167	606,684	681,851
Books & Supplies - (4000's)	63,545	64,180	64,822
Services - (5000's)	1,648,391	1,613,762	1,632,472
Capital Outlay - (6000's)	-	-	-
Other Outgo - (7141)	-	-	-
Transfer of Direct Costs - (7145)	(3,842,441)	(4,069,367)	(4,271,020)
Debt Service - Principal - (7439)	-	-	-
Debt Service - Interest - (7438)	-	-	-
Total Expenditures	\$ 39,824	\$ -	\$ -
Excess (Deficit) from Operations	(39,824)	-	-
Other Financing Transactions:			
Other Financing Sources	-	-	-
Capital Outlay - (6000's)	-	-	-
Debt Service - Principal - (7000's)	-	-	-
Excess (deficit)	(39,824)	-	-
Fund Balance, Beginning	2,044,771	2,004,947	2,004,947
Fund Balance, Ending	\$ 2,004,947	\$ 2,004,947	\$ 2,004,947
Components of Ending Fund Balance:			
Designated Amounts:			
Reserve for Economic Uncertainties: 5%	194,113	203,468	213,551
Additional Reserve: 15%	582,340	610,405	640,653
Restricted Cash	-	-	-
Prepaid Expenditures	-	-	-
Temporarily Restricted	-	-	-
Unrestricted	1,228,494	1,191,074	1,150,743
Fund Balance, Ending	\$ 2,004,947	\$ 2,004,947	\$ 2,004,947

*Resource includes Unrestricted funds only

CHILDRENS PROGRAMS
Statement of Revenues, Expenditures and Changes in Fund Balance
2022-2023 First Interim Report
Combined

	Combined 2022-2023	Combined 2023-2024	Combined 2024-2025
Revenues:			
Local Control Funding Formula			
LCFF - General Purpose	\$ -	\$ -	\$ -
Education Protection Account	-	-	-
In-Lieu Property Tax	-	-	-
Total LCFF	-	-	-
Federal	-	-	-
State	-	-	-
Local	1,567,000	1,629,680	1,662,274
Total Revenues	\$ 1,567,000	\$ 1,629,680	\$ 1,662,274
Expenditures:			
Certificated Salaries - (1000's)	\$ -	\$ -	\$ -
Classified Salaries - (2000's)	1,007,865	1,033,062	1,033,062
Employee Benefits - (3000's)	145,722	149,365	156,833
Books & Supplies - (4000's)	77,675	79,229	80,814
Services - (5000's)	274,629	280,122	285,724
Capital Outlay - (6000's)	12,200	-	-
Other Outgo - (7141)	-	-	-
Transfer of Direct Costs - (7145)	79,020	79,020	80,600
Debt Service - Principal - (7439)	-	-	-
Debt Service - Interest - (7438)	-	-	-
Total Expenditures	\$ 1,597,111	\$ 1,620,798	\$ 1,637,033
Excess (Deficit) from Operations	(30,111)	8,882	25,241
Other Financing Transactions:			
Other Financing Sources	-	-	-
Capital Outlay - (6000's)	-	-	-
Debt Service - Principal - (7000's)	-	-	-
Excess (deficit)	(30,111)	8,882	25,241
Fund Balance, Beginning	501,316	471,205	480,087
Fund Balance, Ending	\$ 471,205	\$ 480,087	\$ 505,328
Components of Ending Fund Balance:			
Designated Amounts:			
Reserve for Economic Uncertainties: 5%	79,856	81,040	81,852
Additional Reserve: 15%	239,567	243,120	245,555
Restricted Cash	-	-	-
Prepaid Expenditures	-	-	-
Temporarily Restricted	-	-	-
Unrestricted	151,782	155,927	177,921
Fund Balance, Ending	\$ 471,205	\$ 480,087	\$ 505,328

*Resource includes Unrestricted funds only

WESTERN SIERRA COLLEGIATE ACADEMY
Statement of Revenues, Expenditures and Changes in Fund Balance
2022-2023 First Interim Report
Combined

	Combined 2022-2023	Combined 2023-2024	Combined 2024-2025
Enrollment:	768.00	755.00	755.00
ADA %	-	95%	95%
Projected ADA:	745.18	717.25	717.25
 <u>Revenues:</u>			
Local Control Funding Formula			
LCFF - General Purpose	\$ 3,308,326	\$ 3,455,900	\$ 3,714,227
Education Protection Account	2,203,346	2,228,951	2,318,556
In-Lieu Property Tax	2,780,000	2,780,000	2,780,000
Total LCFF	8,291,672	8,464,851	8,812,783
Federal	226,795	93,148	93,148
State	251,978	207,188	207,188
Local	636,294	617,200	617,200
 Total Revenues	\$ 9,406,739	\$ 9,382,387	\$ 9,730,319
 <u>Expenditures:</u>			
Certificated Salaries - (1000's)	\$ 3,930,282	\$ 3,870,736	\$ 4,167,685
Classified Salaries - (2000's)	764,704	973,327	997,661
Employee Benefits - (3000's)	1,473,046	1,452,977	1,569,301
Books & Supplies - (4000's)	380,057	419,013	423,203
Services - (5000's)	763,362	731,479	738,794
Capital Outlay - (6000's)	55,960	-	-
Other Outgo - (7141)	82,490	82,490	82,490
Transfer of Direct Costs - (7145)	1,013,315	1,015,782	1,057,534
Debt Service - Principal - (7439)	107,017	112,017	116,601
Debt Service - Interest - (7438)	325,113	321,948	318,609
 Total Expenditures	\$ 8,895,346	\$ 8,979,769	\$ 9,471,878
 Excess (Deficit) from Operations	511,393	402,618	258,441
 <u>Other Financing Transactions:</u>			
Other Financing Sources	-	-	-
Capital Outlay - (6000's)	-	-	-
Debt Service - Principal - (7000's)	-	-	-
 Excess (deficit)	511,393	402,618	258,441
 Fund Balance, Beginning	1,191,134	1,702,527	2,105,145
 Fund Balance, Ending	\$ 1,702,527	\$ 2,105,145	\$ 2,363,586
 <u>Components of Ending Fund Balance:</u>			
Designated Amounts:			
Reserve for Economic Uncertainties: 5%	444,767	448,988	473,594
Additional Reserve: 15%	1,124,702	1,137,365	1,211,182
Restricted Cash	209,600	209,600	209,600
Prepaid Expenditures	-	-	-
Temporarily Restricted	111,748	74,203	36,477
Unrestricted	(188,290)	234,989	432,733
Fund Balance, Ending	\$ 1,702,527	\$ 2,105,145	\$ 2,363,586

WESTERN SIERRA COLLEGIATE ACADEMY
Statement of Revenues, Expenditures and Changes in Fund Balance
2022-2023 First Interim Report
Unrestricted and Restricted
2022-2023

	<u>Unrestricted</u>	<u>Restricted</u>	<u>Combined</u>
<u>Revenues:</u>			
Local Control Funding Formula			
LCFF - General Purpose	\$ 3,308,326	\$ -	\$ 3,308,326
Education Protection Account	2,203,346	-	2,203,346
In-Lieu Property Tax	2,780,000	-	2,780,000
Total LCFF	8,291,672	-	8,291,672
Federal	-	226,795	226,795
State	157,261	94,717	251,978
Local	21,594	614,700	636,294
Contributions to Restricted	(250,888)	250,888	-
Total Revenues	\$ 8,219,639	\$ 1,187,100	\$ 9,406,739
<u>Expenditures:</u>			
Certificated Salaries - (1000's)	\$ 3,366,798	\$ 563,484	\$ 3,930,282
Classified Salaries - (2000's)	606,964	157,740	764,704
Employee Benefits - (3000's)	1,262,632	210,414	1,473,046
Books & Supplies - (4000's)	284,548	95,509	380,057
Services - (5000's)	489,521	273,841	763,362
Capital Outlay - (6000's)	55,960	-	55,960
Other Outgo - (7141)	82,490	-	82,490
Transfer of Direct Costs - (7145)	1,013,315	-	1,013,315
Debt Service - Principal - (7439)	107,017	-	107,017
Debt Service - Interest - (7438)	325,113	-	325,113
Total Expenditures	\$ 7,594,358	\$ 1,300,988	\$ 8,895,346
Excess (Deficit) from Operations	625,281	(113,888)	511,393
<u>Other Financing Transactions:</u>			
Other Financing Sources	-	-	-
Capital Outlay - (6000's)	-	-	-
Debt Service - Principal - (7000's)	-	-	-
Excess (deficit)	625,281	(113,888)	511,393
Fund Balance, Beginning	965,498	225,636	1,191,134
Fund Balance, Ending	\$ 1,590,779	\$ 111,748	\$ 1,702,527
<u>Components of Ending Fund Balance:</u>			
Designated Amounts:			
Reserve for Economic Uncertainties: 5%	444,767		444,767
Additional Reserve: 15%	1,124,702		1,124,702
Restricted Cash	209,600	-	209,600
Prepaid Expenditures	-	-	-
Temporarily Restricted	-	111,748	111,748
Unrestricted	(188,290)	-	(188,290)
Fund Balance, Ending	\$ 1,590,779	\$ 111,748	\$ 1,702,527

WESTERN SIERRA COLLEGIATE ACADEMY
Statement of Revenues, Expenditures and Changes in Fund Balance
2022-2023 First Interim Report
Unrestricted and Restricted
2023-2024

	<u>Unrestricted</u>	<u>Restricted</u>	<u>Combined</u>
<u>Revenues:</u>			
Local Control Funding Formula			
LCFF - General Purpose	\$ 3,455,900	\$ -	\$ 3,455,900
Education Protection Account	2,228,951	-	2,228,951
In-Lieu Property Tax	2,780,000	-	2,780,000
Total LCFF	8,464,851	-	8,464,851
Federal	-	93,148	93,148
State	157,261	49,927	207,188
Local	2,500	614,700	617,200
Contributions to Restricted	(277,872)	277,872	-
Total Revenues	\$ 8,346,740	\$ 1,035,647	\$ 9,382,387
<u>Expenditures:</u>			
Certificated Salaries - (1000's)	\$ 3,450,968	\$ 419,768	\$ 3,870,736
Classified Salaries - (2000's)	836,864	136,463	973,327
Employee Benefits - (3000's)	1,294,198	158,779	1,452,977
Books & Supplies - (4000's)	337,224	81,789	419,013
Services - (5000's)	455,086	276,393	731,479
Capital Outlay - (6000's)	-	-	-
Other Outgo - (7141)	82,490	-	82,490
Transfer of Direct Costs - (7145)	1,015,782	-	1,015,782
Debt Service - Principal - (7439)	112,017	-	112,017
Debt Service - Interest - (7438)	321,948	-	321,948
Total Expenditures	\$ 7,906,577	\$ 1,073,192	\$ 8,979,769
Excess (Deficit) from Operations	440,163	(37,545)	402,618
<u>Other Financing Transactions:</u>			
Other Financing Sources	-	-	-
Capital Outlay - (6000's)	-	-	-
Debt Service - Principal - (7000's)	-	-	-
Excess (deficit)	440,163	(37,545)	402,618
Fund Balance, Beginning	1,590,779	111,748	1,702,527
Fund Balance, Ending	\$ 2,030,942	\$ 74,203	\$ 2,105,145
<u>Components of Ending Fund Balance:</u>			
Designated Amounts:			
Reserve for Economic Uncertainties: 5%	448,988		448,988
Additional Reserve: 15%	1,137,365		1,137,365
Restricted Cash	209,600	-	209,600
Prepaid Expenditures	-	-	-
Temporarily Restricted	-	74,203	74,203
Unrestricted	234,989	-	234,989
Fund Balance, Ending	\$ 2,030,942	\$ 74,203	\$ 2,105,145

WESTERN SIERRA COLLEGIATE ACADEMY
Statement of Revenues, Expenditures and Changes in Fund Balance
2022-2023 First Interim Report
Unrestricted and Restricted
2024-2025

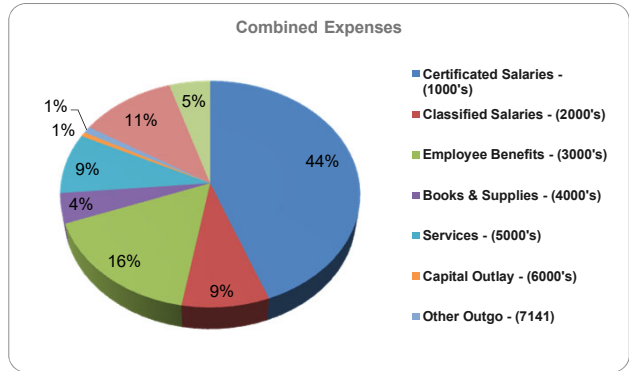
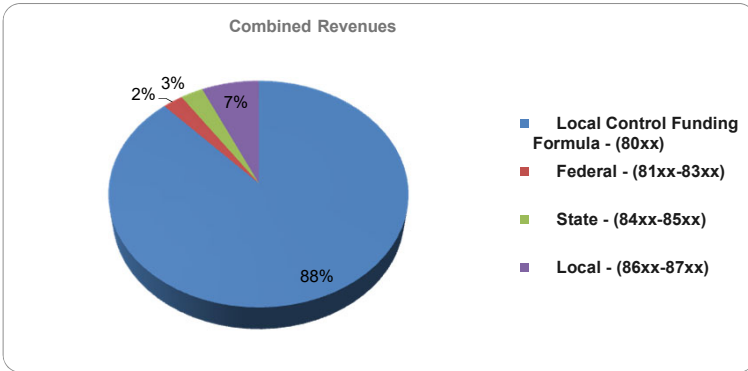
	<u>Unrestricted</u>	<u>Restricted</u>	<u>Combined</u>
<u>Revenues:</u>			
Local Control Funding Formula			
LCFF - General Purpose	\$ 3,714,227	\$ -	\$ 3,714,227
Education Protection Account	2,318,556	-	2,318,556
In-Lieu Property Tax	2,780,000	-	2,780,000
Total LCFF	8,812,783	-	8,812,783
Federal	-	93,148	93,148
State	157,261	49,927	207,188
Local	2,500	614,700	617,200
Contributions to Restricted	(299,329)	299,329	-
Total Revenues	\$ 8,673,215	\$ 1,057,104	\$ 9,730,319
<u>Expenditures:</u>			
Certificated Salaries - (1000's)	\$ 3,737,242	\$ 430,443	\$ 4,167,685
Classified Salaries - (2000's)	857,786	139,875	997,661
Employee Benefits - (3000's)	1,406,553	162,748	1,569,301
Books & Supplies - (4000's)	340,596	82,607	423,203
Services - (5000's)	459,637	279,157	738,794
Capital Outlay - (6000's)	-	-	-
Other Outgo - (7141)	82,490	-	82,490
Transfer of Direct Costs - (7145)	1,057,534	-	1,057,534
Debt Service - Principal - (7439)	116,601	-	116,601
Debt Service - Interest - (7438)	318,609	-	318,609
Total Expenditures	\$ 8,377,048	\$ 1,094,830	\$ 9,471,878
Excess (Deficit) from Operations	296,167	(37,726)	258,441
<u>Other Financing Transactions:</u>			
Other Financing Sources	-	-	-
Capital Outlay - (6000's)	-	-	-
Debt Service - Principal - (7000's)	-	-	-
Excess (deficit)	296,167	(37,726)	258,441
Fund Balance, Beginning	2,030,942	74,203	2,105,145
Fund Balance, Ending	\$ 2,327,109	\$ 36,477	\$ 2,363,586
<u>Components of Ending Fund Balance:</u>			
Designated Amounts:			
Reserve for Economic Uncertainties: 5%	473,594		473,594
Additional Reserve: 15%	1,211,182		1,211,182
Restricted Cash	209,600	-	209,600
Prepaid Expenditures	-	-	-
Temporarily Restricted	-	36,477	36,477
Unrestricted	432,733	-	432,733
Fund Balance, Ending	\$ 2,327,109	\$ 36,477	\$ 2,363,586

WESTERN SIERRA COLLEGIATE ACADEMY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
2022-2023 First Interim Report

Description	Combined			Estimated Actuals as of 10/31/2022	Variance %
	Unrestricted	Restricted	Combined		
Revenues:					
Local Control Funding Formula - (80xx)	\$ 8,291,672	\$ -	\$ 8,291,672	\$ 2,159,252	26.00%
Federal - (81xx-83xx)	-	226,795	226,795	21,145	9.00%
State - (84xx-85xx)	157,261	94,717	251,978	44,790	18.00%
Local - (86xx-87xx)	21,594	614,700	636,294	179,650	28.00%
Contribution - (8980)	(250,888)	250,888	-	-	#DIV/0!
Total Revenues	\$ 8,219,639	\$ 1,187,100	\$ 9,406,739	\$ 2,404,837	26.00%

Description	Unrestricted	Restricted	Combined	Combined	Combined
Expenditures:					
Certificated Salaries - (1000's)	\$ 3,366,798	\$ 563,484	\$ 3,930,282	\$ 1,225,485	31.00%
Classified Salaries - (2000's)	606,964	157,740	764,704	194,326	25.00%
Employee Benefits - (3000's)	1,262,632	210,414	1,473,046	441,866	30.00%
Books & Supplies - (4000's)	284,548	95,509	380,057	140,191	37.00%
Services - (5000's)	489,521	273,841	763,362	201,756	26.00%
Capital Outlay - (6000's)	55,960	-	55,960	18,760	34.00%
Other Outgo - (7141)	82,490	-	82,490	-	0.00%
Transfer of Direct Costs - (7145)	1,013,315	-	1,013,315	-	0.00%
Mortgage/Rent	432,130	-	432,130	-	0.00%
Total Expenditures	\$ 7,594,358	\$ 1,300,988	\$ 8,895,346	\$ 2,222,384	25.00%

Increase/(Decrease) to Fund Balance	\$ 625,281	\$ (113,888)	\$ 511,393		
Fund Balance, Beginning	\$ 965,498	\$ 225,636	\$ 1,191,134		
Fund Balance, Ending	\$ 1,590,779	\$ 111,748	\$ 1,702,527		



**WESTERN SIERRA COLLEGIATE ACADEMY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
2022-2023 ADOPTED BUDGET REPORT**

Description	Unrestricted Comparison		Variance	
	Unrestricted Adopted Budget 45 Day Revised	Unrestricted First Interim	\$	%
Revenues:				
Local Control Funding Formula - (80xx)	\$ 8,444,294	\$ 8,291,672	(152,622)	-1.81%
Federal - (81xx-83xx)	-	-	-	0.00%
State - (84xx-85xx)	160,582	157,261	(3,321)	-2.07%
Local - (86xx-87xx)	-	21,594	21,594	#DIV/0!
Contribution - (8980)	(153,937)	(250,888)	(96,951)	62.98%
Total Revenues	\$ 8,450,939	\$ 8,219,639	(231,300)	-2.74%

Description				
Expenditures:				
Certificated Salaries - (1000's)	\$ 3,453,959	\$ 3,366,798	(87,161)	-2.52%
Classified Salaries - (2000's)	609,515	606,964	(2,551)	-0.42%
Employee Benefits - (3000's)	1,296,439	1,262,632	(33,807)	-2.61%
Books & Supplies - (4000's)	233,310	284,548	51,238	21.96%
Services - (5000's)	498,625	489,521	(9,104)	-1.83%
Capital Outlay - (6000's)	25,000	55,960	30,960	123.84%
Other Outgo - (7141)	82,490	82,490	-	0.00%
Transfer of Direct Costs - (7145)	1,013,315	1,013,315	-	0.00%
Debt Service - Principal - (7439)	107,017	107,017	-	0.00%
Debt Service - Interest - (7438)	325,113	325,113	-	0.00%
Total Expenditures	\$ 7,644,783	\$ 7,594,358	(50,425)	-0.66%

Increase/(Decrease) to Fund Balance	\$ 806,156	\$ 625,281	\$ (180,875)	
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Variance explanations:

Revenues:

LCFF - Decrease due to enrollment figures projected at 802, actual was 768. Partially offset by increase in COLA rates in the current year.

Contribution - main change is due to increase in costs related to providing Special Education Services

Expenditures:

Overall - Variances within object codes, however overall expenditures are within budget. No material changes.

**THE ROCKLIN ACADEMY
FINANCIAL REPORT - ALTERNATIVE FORM
JULY 1, 2022 - JUNE 30, 2023**

FIRST INTERIM REPORT

Charter School Name	Western Sierra Collegiate Academy
CDS#	31-750850-119487
Charter Approving Entity	Rocklin Unified School District
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 in this report, please contact:

For County Fiscal Contact:

For Approving Entity:

For Charter School:

Teresa Stelzer
Name

Barbara Patterson
Name

Ace Ensign
Name

District Fiscal Management Advisor
Title

Deputy Superintendent, Business and Operations
Title

Director of Finance
Title

530-886-5857
Telephone

916-630-2234
Telephone

916-778-4544 xt.80103
Telephone

tstelzer@placercoe.k12.ca.us
Email Address

bpatterson@rocklin.k12.ca.us
Email Address

aensign@rocklinacademy.org
Email Address

To the entity that approved the charter school:

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

Signed: _____
Charter School Official
(Original signature required)

Date: _____

Printed Name: Robin Stout

Title: Superintendent

To the County Superintendent of Schools:

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

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

Date: _____

Printed Name: _____

Title: _____

To the Superintendent of Public Instruction:

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

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

Date: _____

**THE ROCKLIN ACADEMY
FINANCIAL REPORT - ALTERNATIVE FORM
JULY 1, 2022 - JUNE 30, 2023**

FIRST INTERIM REPORT

Charter School Name
CDS#
Charter Approving Entity
County
Charter #

Western Sierra Collegiate Academy
31-750850-119487
Rocklin Unified School District
Placer
1071

Description	Object Code	Unrestricted	Budget		Actuals as of 10/31/2022
			Restricted	Combined	
A REVENUES					
1 LCFF Sources					
State Aid - Current Year	8015	3,308,326	-	3,308,326	896,169
Education Protection Account State Aid - Current Year	8012	2,203,346	-	2,203,346	539,793
State Aid - Prior Years	8019	-	-	-	-
Transfers to Charter Schools In Lieu of Property Taxes	8096	2,780,000	-	2,780,000	723,290
Other LCFF Transfers	8091, 8097	-	-	-	-
Total, LCFF Sources		8,291,672	-	8,291,672	2,159,252
2 Federal Revenues (See NOTE in Section L)					
No Child Left Behind	8290	-	133,647	133,647	21,145
Special Education - Federal	8181, 8182	-	93,148	93,148	-
Child Nutrition - Federal	8220	-	-	-	-
Other Federal Revenues	8110, 8260-8299	-	-	-	-
Total, Federal Revenues		-	226,795	226,795	21,145
3 Other State Revenues					
All Other State Revenues	8500	157,261	94,717	251,978	44,790
Total, Other State Revenues		157,261	94,717	251,978	44,790
4 Other Local Revenues					
Special Education - State	8792	-	614,700	614,700	119,046
All Other Local Revenues	8600-8699	21,594	-	21,594	60,604
Total, Local Revenues		21,594	614,700	636,294	179,650
5 TOTAL REVENUES		8,470,527	936,212	9,406,739	2,404,837
B EXPENDITURES					
1 Certificated Salaries					
Certificated Teachers' Salaries	1100	2,780,378	368,631	3,149,009	980,076
Certificated Pupil Support Salaries	1200	231,182	152,335	383,517	112,824
Certificated Supervisors' and Administrators' Salaries	1300	355,238	42,518	397,756	132,585
Other Certificated Salaries	1900	-	-	-	-
Total, Certificated Salaries		3,366,798	563,484	3,930,282	1,225,485
2 Noncertificated Salaries					
Noncertificated Instructional Salaries	2100	-	141,361	141,361	7,344
Noncertificated Support Salaries	2200	228,574	-	228,574	63,994
Noncertificated Supervisors' and Administrators' Salaries	2300	-	-	-	-
Clerical and Office Salaries	2400	349,942	16,379	366,321	103,442
Other Noncertificated Salaries	2900	28,448	-	28,448	19,546
Total, Noncertificated Salaries		606,964	157,740	764,704	194,326
3 Employee Benefits					
STRS	3101-3102	588,830	92,342	681,172	209,270
PERS	3201-3202	164,301	25,982	190,283	57,602
OASDI / Medicare / Alternative	3301-3302	98,626	17,212	115,838	36,881
Health and Welfare Benefits	3401-3402	391,161	71,801	462,962	130,946
Unemployment Insurance	3501-3502	19,714	3,077	22,791	7,167
Workers' Compensation Insurance	3601-3602	-	-	-	-
OPEB, Allocated	3701-3702	-	-	-	-
OPEB, Active Employees	3751-3752	-	-	-	-
Other Employee Benefits	3901-3902	-	-	-	-
Total, Employee Benefits		1,262,632	210,414	1,473,046	441,866
4 Books and Supplies					
Approved Textbooks and Core Curricula Materials	4100	-	74,722	74,722	72,991
Books and Other Reference Materials	4200	-	-	-	-
Materials and Supplies	4300	151,289	20,787	172,076	59,000
Noncapitalized Equipment	4400	30,759	-	30,759	5,645
Food	4700	102,500	-	102,500	2,555
Total, Books and Supplies		284,548	95,509	380,057	140,191

5 Services and Other Operating Expenditures					
Subagreements for Services	5100	-			
Travel and Conferences	5200	6,428	2,000	8,428	3,615
Dues and Memberships	5300	2,140	-	2,140	2,140
Insurance	5400	-	-	-	-
Operating and Housekeeping Services	5500	223,912	-	223,912	74,882
Rentals, Leases, Repairs, and Noncap. Improvements	5600	54,690	-	54,690	30,967
Transfers of Direct Costs	5700	-	-	-	-
Professional/Consulting Services and Operating Expend.	5800	194,375	271,841	466,216	89,278
Communications	5900	7,976	-	7,976	874
Total, Services and Other Operating Expenditures		489,521	273,841	763,362	201,756
6 Capital Outlay					
Land and Land Improvements	6100	-	-	-	-
Books and Improvements of buildings	6200	-	-	-	-
Books and Media for New School Libraries	6300	-	-	-	-
Equipment	6400	55,960	-	55,960	18,760
Equipment Replacement	6500	-	-	-	-
Depreciation Expense (accrual basis only)	6900	-	-	-	-
Total, Capital Outlay		55,960	-	55,960	18,760
7 Other Outgo					
Transfers of Direct Costs	7145	1,013,315	-	1,013,315	-
Other Outgo	7141	82,490	-	82,490	-
Debt Service:					
Interest	7438	325,113	-	325,113	-
Principal	7439	107,017	-	107,017	-
Total, Other Outgo		1,527,935	-	1,527,935	-
8 TOTAL EXPENDITURES					
		7,594,358	1,300,988	8,895,346	2,222,384
C EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES					
		876,169	(364,776)	511,393	182,453
D OTHER FINANCING SOURCES / USES					
1 Other Sources					-
2 Less: Other Uses (REU)					-
3 Contributions Between Unrestricted and Restricted Accounts (must net to zero)					-
4 Total, Other Financing Sources / Uses		(250,888)	250,888	-	-
E NET INCREASE (DECREASE IN FUND BALANCE / NET POSITION)					
		625,281	(113,888)	511,393	182,453
F FUND BALANCE / NET POSITION					
1 Beginning Fund Balance / Net Position As of Estimated Actuals		965,498	225,636	1,191,134	1,638,653
2 Ending Fund Balance / Net Position		1,590,779	111,748	1,702,527	1,821,106

ROCKLIN ACADEMY
Statement of Revenues, Expenditures and Changes in Fund Balance
2022-2023 First Interim Report
Combined

	<u>Combined 2022-2023</u>	<u>Combined 2023-2024</u>	<u>Combined 2024-2025</u>
Enrollment:	556.00	558.00	558.00
ADA %	-	96%	96%
Projected ADA:	539.54	535.68	535.68
 <u>Revenues:</u>			
Local Control Funding Formula			
LCFF - General Purpose	\$ 2,233,310	\$ 2,718,839	\$ 2,894,017
Education Protection Account	1,342,822	1,507,831	1,568,447
In-Lieu Property Tax	1,880,000	1,500,000	1,500,000
Total LCFF	<u>5,456,132</u>	<u>5,726,670</u>	<u>5,962,464</u>
Federal	162,841	67,443	67,443
State	222,390	157,750	157,750
Local	461,596	444,942	444,942
 Total Revenues	 <u>\$ 6,302,959</u>	 <u>\$ 6,396,805</u>	 <u>\$ 6,632,599</u>
 <u>Expenditures:</u>			
Certificated Salaries - (1000's)	\$ 2,709,753	\$ 2,653,057	\$ 2,719,528
Classified Salaries - (2000's)	487,436	489,213	501,444
Employee Benefits - (3000's)	928,885	912,520	935,333
Books & Supplies - (4000's)	323,102	313,075	316,206
Services - (5000's)	197,371	205,353	207,431
Capital Outlay - (6000's)	34,095	-	-
Other Outgo - (7141)	450,000	500,000	550,000
Transfer of Direct Costs - (7145)	1,185,632	1,259,867	1,311,742
Debt Service - Principal - (7439)	-	-	-
Debt Service - Interest - (7438)	-	-	-
 Total Expenditures	 <u>\$ 6,316,274</u>	 <u>\$ 6,333,085</u>	 <u>\$ 6,541,684</u>
 Excess (Deficit) from Operations	 (13,315)	 63,720	 90,915
 <u>Other Financing Transactions:</u>			
Other Financing Sources	-	-	-
Capital Outlay - (6000's)	-	-	-
Debt Service - Principal - (7000's)	-	-	-
 Excess (deficit)	 <u>(13,315)</u>	 <u>63,720</u>	 <u>90,915</u>
 Fund Balance, Beginning	 4,378,677	 4,365,362	 4,429,082
 Fund Balance, Ending	 <u>\$ 4,365,362</u>	 <u>\$ 4,429,082</u>	 <u>\$ 4,519,997</u>
 <u>Components of Ending Fund Balance:</u>			
Designated Amounts:			
Reserve for Economic Uncertainties: 5%	315,814	316,654	327,084
Additional Reserve: 15%	947,441	949,963	981,253
Restricted Cash	-	-	-
Prepaid Expenditures	-	-	-
Temporarily Restricted	159,683	88,919	17,986
Unrestricted	2,942,424	3,073,546	3,193,674
Fund Balance, Ending	<u>\$ 4,365,362</u>	<u>\$ 4,429,082</u>	<u>\$ 4,519,997</u>

ROCKLIN ACADEMY
Statement of Revenues, Expenditures and Changes in Fund Balance
2022-2023 First Interim Report
Unrestricted and Restricted
2022-2023

	<u>Unrestricted</u>	<u>Restricted</u>	<u>Combined</u>
<u>Revenues:</u>			
Local Control Funding Formula			
LCFF - General Purpose	\$ 2,233,310	\$ -	\$ 2,233,310
Education Protection Account	1,342,822	-	1,342,822
In-Lieu Property Tax	1,880,000	-	1,880,000
Total LCFF	5,456,132	-	5,456,132
Federal	-	162,841	162,841
State	101,617	120,773	222,390
Local	16,654	444,942	461,596
Contributions to Restricted	(544,727)	544,727	-
Total Revenues	\$ 5,029,676	\$ 1,273,283	\$ 6,302,959
<u>Expenditures:</u>			
Certificated Salaries - (1000's)	\$ 2,016,505	\$ 693,248	\$ 2,709,753
Classified Salaries - (2000's)	294,310	193,126	487,436
Employee Benefits - (3000's)	656,014	272,871	928,885
Books & Supplies - (4000's)	264,223	58,879	323,102
Services - (5000's)	63,188	134,183	197,371
Capital Outlay - (6000's)	34,095	-	34,095
Other Outgo - (7141)	450,000	-	450,000
Transfer of Direct Costs - (7145)	1,185,632	-	1,185,632
Debt Service - Principal - (7439)	-	-	-
Debt Service - Interest - (7438)	-	-	-
Total Expenditures	\$ 4,963,967	\$ 1,352,307	\$ 6,316,274
Excess (Deficit) from Operations	65,709	(79,024)	(13,315)
<u>Other Financing Transactions:</u>			
Other Financing Sources	-	-	-
Capital Outlay - (6000's)	-	-	-
Debt Service - Principal - (7000's)	-	-	-
Excess (deficit)	65,709	(79,024)	(13,315)
Fund Balance, Beginning	4,139,970	238,707	4,378,677
Fund Balance, Ending	\$ 4,205,679	\$ 159,683	\$ 4,365,362
<u>Components of Ending Fund Balance:</u>			
Designated Amounts:			
Reserve for Economic Uncertainties: 5%	315,814		315,814
Additional Reserve: 15%	947,441		947,441
Restricted Cash	-	-	-
Prepaid Expenditures	-	-	-
Temporarily Restricted	-	159,683	159,683
Unrestricted	2,942,424	-	2,942,424
Fund Balance, Ending	\$ 4,205,679	\$ 159,683	\$ 4,365,362

ROCKLIN ACADEMY
Statement of Revenues, Expenditures and Changes in Fund Balance
2022-2023 First Interim Report
Unrestricted and Restricted
2023-2024

	<u>Unrestricted</u>	<u>Restricted</u>	<u>Combined</u>
<u>Revenues:</u>			
Local Control Funding Formula			
LCFF - General Purpose	\$ 2,718,839	\$ -	\$ 2,718,839
Education Protection Account	1,507,831	-	1,507,831
In-Lieu Property Tax	1,500,000	-	1,500,000
Total LCFF	5,726,670	-	5,726,670
Federal	-	67,443	67,443
State	101,617	56,133	157,750
Local	-	444,942	444,942
Contributions to Restricted	(575,639)	575,639	-
Total Revenues	\$ 5,252,648	\$ 1,144,157	\$ 6,396,805
<u>Expenditures:</u>			
Certificated Salaries - (1000's)	\$ 2,066,918	\$ 586,139	\$ 2,653,057
Classified Salaries - (2000's)	301,668	187,545	489,213
Employee Benefits - (3000's)	672,414	240,106	912,520
Books & Supplies - (4000's)	253,607	59,468	313,075
Services - (5000's)	63,690	141,663	205,353
Capital Outlay - (6000's)	-	-	-
Other Outgo - (7141)	500,000	-	500,000
Transfer of Direct Costs - (7145)	1,259,867	-	1,259,867
Debt Service - Principal - (7439)	-	-	-
Debt Service - Interest - (7438)	-	-	-
Total Expenditures	\$ 5,118,164	\$ 1,214,921	\$ 6,333,085
Excess (Deficit) from Operations	134,484	(70,764)	63,720
<u>Other Financing Transactions:</u>			
Other Financing Sources	-	-	-
Capital Outlay - (6000's)	-	-	-
Debt Service - Principal - (7000's)	-	-	-
Excess (deficit)	134,484	(70,764)	63,720
Fund Balance, Beginning	4,205,679	159,683	4,365,362
Fund Balance, Ending	\$ 4,340,163	\$ 88,919	\$ 4,429,082
<u>Components of Ending Fund Balance:</u>			
Designated Amounts:			
Reserve for Economic Uncertainties: 5%	316,654		316,654
Additional Reserve: 15%	949,963		949,963
Restricted Cash	-	-	-
Prepaid Expenditures	-	-	-
Temporarily Restricted	-	88,919	88,919
Unrestricted	3,073,546	-	3,073,546
Fund Balance, Ending	\$ 4,340,163	\$ 88,919	\$ 4,429,082

ROCKLIN ACADEMY
Statement of Revenues, Expenditures and Changes in Fund Balance
2022-2023 First Interim Report
Unrestricted and Restricted
2024-2025

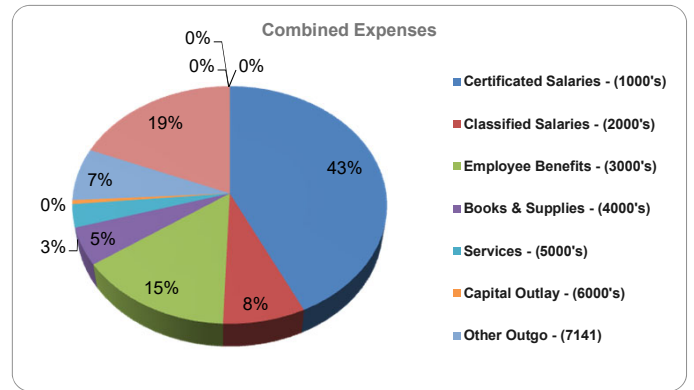
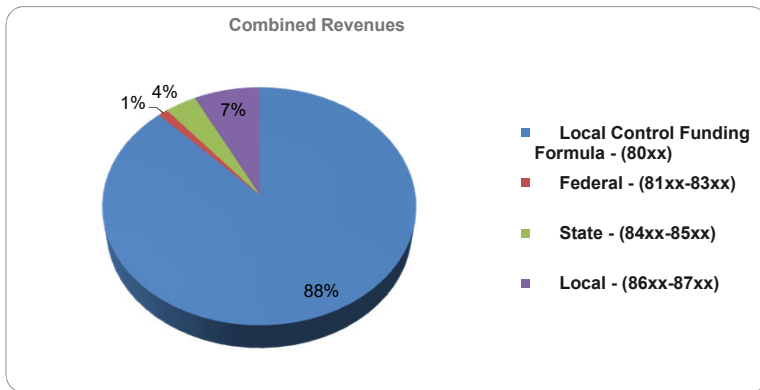
	<u>Unrestricted</u>	<u>Restricted</u>	<u>Combined</u>
<u>Revenues:</u>			
Local Control Funding Formula			
LCFF - General Purpose	\$ 2,894,017	\$ -	\$ 2,894,017
Education Protection Account	1,568,447	-	1,568,447
In-Lieu Property Tax	1,500,000	-	1,500,000
Total LCFF	5,962,464	-	5,962,464
Federal	-	67,443	67,443
State	101,617	56,133	157,750
Local	-	444,942	444,942
Contributions to Restricted	(602,996)	602,996	-
Total Revenues	\$ 5,461,085	\$ 1,171,514	\$ 6,632,599
<u>Expenditures:</u>			
Certificated Salaries - (1000's)	\$ 2,118,591	\$ 600,937	\$ 2,719,528
Classified Salaries - (2000's)	309,210	192,234	501,444
Employee Benefits - (3000's)	689,224	246,109	935,333
Books & Supplies - (4000's)	256,143	60,063	316,206
Services - (5000's)	64,327	143,104	207,431
Capital Outlay - (6000's)	-	-	-
Other Outgo - (7141)	550,000	-	550,000
Transfer of Direct Costs - (7145)	1,311,742	-	1,311,742
Debt Service - Principal - (7439)	-	-	-
Debt Service - Interest - (7438)	-	-	-
Total Expenditures	\$ 5,299,237	\$ 1,242,447	\$ 6,541,684
Excess (Deficit) from Operations	161,848	(70,933)	90,915
<u>Other Financing Transactions:</u>			
Other Financing Sources	-	-	-
Capital Outlay - (6000's)	-	-	-
Debt Service - Principal - (7000's)	-	-	-
Excess (deficit)	161,848	(70,933)	90,915
Fund Balance, Beginning	4,340,163	88,919	4,429,082
Fund Balance, Ending	\$ 4,502,011	\$ 17,986	\$ 4,519,997
<u>Components of Ending Fund Balance:</u>			
Designated Amounts:			
Reserve for Economic Uncertainties: 5%	327,084		327,084
Additional Reserve: 15%	981,253		981,253
Restricted Cash	-	-	-
Prepaid Expenditures	-	-	-
Temporarily Restricted	-	17,986	17,986
Unrestricted	3,193,674	-	3,193,674
Fund Balance, Ending	\$ 4,502,011	\$ 17,986	\$ 4,519,997

ROCKLIN ACADEMY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
2022-2023 First Interim Report

Description	Combined			Estimated Actuals As of 10/31/2022	%
	Unrestricted	Restricted	Combined		
Revenues:					
Local Control Funding Formula - (80xx)	\$ 5,456,132	\$ -	\$ 5,456,132	\$ 1,342,608	25.00%
Federal - (81xx-83xx)	-	67,443	67,443	8,918	13.00%
State - (84xx-85xx)	101,617	120,773	222,390	59,514	27.00%
Local - (86xx-87xx)	16,654	444,942	461,596	109,886	24.00%
Contribution - (8980)	(544,727)	544,727	-	-	#DIV/0!
Total Revenues	\$ 5,029,676	\$ 1,177,885	\$ 6,207,561	\$ 1,520,926	25.00%

Description	Unrestricted	Restricted	Combined	Combined	Combined
Expenditures:					
Certificated Salaries - (1000's)	\$ 2,016,505	\$ 693,248	\$ 2,709,753	\$ 745,659	28.00%
Classified Salaries - (2000's)	294,310	193,126	487,436	128,675	26.00%
Employee Benefits - (3000's)	656,014	272,871	928,885	263,302	28.00%
Books & Supplies - (4000's)	264,223	58,279	322,502	137,869	43.00%
Services - (5000's)	63,188	134,183	197,371	87,326	44.00%
Capital Outlay - (6000's)	34,095	-	34,095	34,095	100.00%
Other Outgo - (7141)	450,000	-	450,000	-	0.00%
Transfer of Direct Costs - (7145)	1,185,632	-	1,185,632	-	0.00%
Debt Service - Principal - (7439)	-	-	-	-	#DIV/0!
Debt Service - Interest - (7438)	-	-	-	-	#DIV/0!
Other Outgo - (7619)	-	-	-	-	#DIV/0!
Total Expenditures	\$ 4,963,967	\$ 1,351,707	\$ 6,315,674	\$ 1,396,926	22.00%

Increase/(Decrease) to Fund Balance	\$ 65,709	\$ (173,822)	\$ (108,113)	\$ 124,000	
Fund Balance, Beginning	\$ 4,139,970	\$ 238,707	\$ 4,378,677	\$ 4,378,677	
Fund Balance, Ending	\$ 4,205,679	\$ 64,885	\$ 4,270,564	\$ 4,502,677	



ROCKLIN ACADEMY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
2022-2023 First Interim Report

Description	Unrestricted Comparison		Variance	
	Unrestricted Adopted Budget 45 Day Revised	Unrestricted First Interim	\$	%
Revenues:				
Local Control Funding Formula - (80xx)	\$ 5,389,238	\$ 5,456,132	66,894	1.24%
Federal - (81xx-83xx)	-	-	-	#DIV/0!
State - (84xx-85xx)	100,666	101,617	951	0.94%
Local - (86xx-87xx)	-	16,654	16,654	#DIV/0!
Contribution - (8980)	(442,125)	(544,727)	(102,602)	23.21%
Total Revenues	\$ 5,047,779	\$ 5,029,676	(18,103)	-0.36%

Description				
Expenditures:				
Certificated Salaries - (1000's)	\$ 1,956,935	\$ 2,016,505	59,570	3.04%
Classified Salaries - (2000's)	351,105	294,310	(56,795)	-16.18%
Employee Benefits - (3000's)	665,593	656,014	(9,579)	-1.44%
Books & Supplies - (4000's)	180,160	264,223	84,063	46.66%
Services - (5000's)	131,224	63,188	(68,036)	-51.85%
Capital Outlay - (6000's)	25,000	34,095	9,095	36.38%
Other Outgo - (7141)	450,000	450,000	-	0.00%
Transfer of Direct Costs - (7145)	1,185,632	1,185,632	-	0.00%
Debt Service - Principal - (7439)	-	-	-	#DIV/0!
Debt Service - Interest - (7438)	-	-	-	#DIV/0!
Other Outgo - (7619)	-	-	-	#DIV/0!
Total Expenditures	\$ 4,945,649	\$ 4,963,967	18,318	0.37%

Increase/(Decrease) to Fund Balance	\$ 102,130	\$ 65,709	\$ (36,421)	
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Variance explanations:

Revenues:

Contribution - main change is due to increase in costs related to providing Special Education Services

Expenditures:

Overall - Variances within object codes, however overall expenditures are within budget. No material changes.

**THE ROCKLIN ACADEMY
FINANCIAL REPORT - ALTERNATIVE FORM
JULY 1, 2022 - JUNE 30, 2023**

FIRST INTERIM REPORT

Charter School Name
CDS#
Charter Approving Entity
County
Charter #

Rocklin Academy
31-750850-119487
Rocklin Unified School District
Placer
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 in this report, please contact:

For County Fiscal Contact:

For Approving Entity:

For Charter School:

Teresa Stelzer
Name

Barbara Patterson
Name

Ace Ensign
Name

District Fiscal Management Advisor
Title

Deputy Superintendent, Business and Operations
Title

Director of Finance
Title

530-886-5857
Telephone

916-630-2234
Telephone

916-778-4544 xt.80103
Telephone

tstelzer@placercoe.k12.ca.us
Email Address

bpatterson@rocklin.k12.ca.us
Email Address

aensign@rocklinacademy.org
Email Address

To the entity that approved the charter school

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

Signed: _____
Charter School Official
(Original signature required)

Date: _____

Printed Name: Robin Stout _____

Title: Superintendent _____

To the County Superintendent of Schools

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

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

Date: _____

Printed Name: _____

Title: _____

To the Superintendent of Public Instruction:

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

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

Date: _____

**THE ROCKLIN ACADEMY
FINANCIAL REPORT - ALTERNATIVE FORM
JULY 1, 2022 - JUNE 30, 2023**

FIRST INTERIM REPORT

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

Description	Object Code	Budget		Combined	Actuals as of 10/31/2022
		Unrestricted	Restricted		
A REVENUES					
1 LCFF Sources					
State Aid - Current Year	8015	1,959,595		1,959,595	420,112
Education Protection Account State Aid - Current Year	8012	1,242,861		1,242,861	257,602
State Aid - Prior Years	8019			-	
Transfers to Charter Schools In Lieu of Property Taxes	8096	1,500,000		1,500,000	400,205
Other LCFF Transfers	8091, 8097			-	
Total, LCFF Sources		4,702,456	-	4,702,456	1,077,919
2 Federal Revenues (See NOTE in Section L)					
No Child Left Behind	8290			-	8,918
Special Education - Federal	8181, 8182		58,009	58,009	
Child Nutrition - Federal	8220			-	
Other Federal Revenues	8110, 8260-8299			-	
Total, Federal Revenues		-	58,009	58,009	8,918
3 Other State Revenues					
All Other State Revenues	8500	87,403	90,607	178,010	59,514
Total, Other State Revenues		87,403	90,607	178,010	59,514
4 Other Local Revenues					
Special Education - State	8792		382,557	382,557	63,953
All Other Local Revenues	8600-8699	16,654		16,654	29,759
Total, Local Revenues		16,654	382,557	399,211	93,712
5 TOTAL REVENUES		4,806,513	531,173	5,337,686	1,240,063
B EXPENDITURES					
1 Certificated Salaries					
Certificated Teachers' Salaries	1100	1,564,256	483,872	2,048,128	603,854
Certificated Pupil Support Salaries	1200	37,391	101,000	138,391	31,085
Certificated Supervisors' and Administrators' Salaries	1300	110,265	38,266	148,531	47,780
Other Certificated Salaries	1900			-	
Total, Certificated Salaries		1,711,912	623,138	2,335,050	682,719
2 Noncertificated Salaries					
Noncertificated Instructional Salaries	2100	111,837	171,064	282,901	64,670
Noncertificated Support Salaries	2200			-	
Noncertificated Supervisors' and Administrators' Salaries	2300			-	
Clerical and Office Salaries	2400	162,722	14,662	177,384	49,566
Other Noncertificated Salaries	2900	551		551	551
Total, Noncertificated Salaries		275,110	185,726	460,836	114,787
3 Employee Benefits					
STRS	3101-3102	326,376	97,077	423,453	125,110
PERS	3201-3202	38,968	37,490	76,458	19,371
OASDI / Medicare / Alternative	3301-3302	48,668	22,741	71,409	18,642
Health and Welfare Benefits	3401-3402	166,012	85,168	251,180	71,406
Unemployment Insurance	3501-3502	10,833	3,658	14,491	4,024
Workers' Compensation Insurance	3601-3602			-	
OPEB, Allocated	3701-3702			-	
OPEB, Active Employees	3751-3752			-	
Other Employee Benefits	3901-3902			-	
Total, Employee Benefits		590,857	246,134	836,991	238,553
4 Books and Supplies					
Approved Textbooks and Core Curricula Materials	4100	54,303	46,945	101,248	44,790
Books and Other Reference Materials	4200			-	
Materials and Supplies	4300	86,567	6,278	92,845	42,373
Noncapitalized Equipment	4400			-	
Food	4700	113,589		113,589	50,046
Total, Books and Supplies		254,459	53,223	307,682	137,209

5 Services and Other Operating Expenditures					
Subagreements for Services	5100			-	-
Travel and Conferences	5200	2,978	345	3,323	2,412
Dues and Memberships	5300	175		175	175
Insurance	5400			-	-
Operating and Housekeeping Services	5500			-	-
Rentals, Leases, Repairs, and Noncap. Improvements	5600	13,552		13,552	22,979
Transfers of Direct Costs	5700	(7,500)	(100,000)	(107,500)	(4,233)
Professional/Consulting Services and Operating Expend.	5800	40,711	121,021	161,732	37,270
Communications	5900	365		365	209
Total, Services and Other Operating Expenditures		50,281	21,366	71,647	58,812
6 Capital Outlay					
Land and Land Improvements	6100			-	-
Books and Improvements of buildings	6200	5,955		5,955	5,955
Books and Media for New School Libraries	6300			-	-
Equipment	6400	28,140		28,140	28,140
Equipment Replacement	6500			-	-
Depreciation Expense (accrual basis only)	6900			-	-
Total, Capital Outlay		34,095	-	34,095	34,095
7 Other Outgo					
Transfers of Direct Costs	7145	1,119,522		1,119,522	-
Other Outgo	7141	330,000		330,000	-
Debt Service:					
Interest	7438			-	-
Principal	7439			-	-
Total, Other Outgo		1,449,522		1,449,522	-
8 TOTAL EXPENDITURES		4,366,236	1,129,587	5,495,823	1,266,175
C EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES		440,277	(598,414)	(158,137)	(26,112)
D OTHER FINANCING SOURCES / USES					
1 Other Sources				-	-
2 Less: Other Uses (REU)				-	-
3 Contributions Between Unrestricted and Restricted Accounts (must net to zero)		(449,885)	449,885	-	-
4 Total, Other Financing Sources / Uses		(449,885)	449,885	-	-
E NET INCREASE (DECREASE IN FUND BALANCE / NET POSITION)		(9,608)	(148,529)	(158,137)	(26,112)
F FUND BALANCE / NET POSITION					
1 Beginning Fund Balance / Net Position					
As of Estimated Actuals		3,709,896	149,414	3,859,310	3,859,310
2 Ending Fund Balance / Net Position		3,700,288	885	3,701,173	3,833,198

**THE ROCKLIN ACADEMY
FINANCIAL REPORT - ALTERNATIVE FORM
JULY 1, 2022 - JUNE 30, 2023**

FIRST INTERIM REPORT

Charter School Name
CDS#
Charter Approving Entity
County
Charter #

Rocklin Academy at Meyers
31-750850-114371
Rocklin Unified School District
Placer
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 in this report, please contact:

For County Fiscal Contact:

For Approving Entity:

For Charter School:

Teresa Stelzer
Name

Barbara Patterson
Name

Ace Ensign
Name

District Fiscal Management Advisor
Title

Deputy Superintendent, Business and Operations
Title

Director of Finance
Title

530-886-5857
Telephone

916-630-2234
Telephone

916-778-4544 xt.80103
Telephone

tstelzer@placercoe.k12.ca.us
Email Address

bpatterson@rocklin.k12.ca.us
Email Address

aensign@rocklinacademy.org
Email Address

To the entity that approved the charter school

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

Signed: _____
Charter School Official
(Original signature required)

Date: _____

Printed Name: Robin Stout _____

Title: Superintendent _____

To the County Superintendent of Schools

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

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

Date: _____

Printed Name: _____

Title: _____

To the Superintendent of Public Instruction:

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

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

Date: _____

THE ROCKLIN ACADEMY
FINANCIAL REPORT - ALTERNATIVE FORM
JULY 1, 2022 - JUNE 30, 2023

FIRST INTERIM REPORT

Charter School Name	Rocklin Academy at Meyers
CDS#	31-750850-114371
Charter Approving Entity	Rocklin Unified School District
County	Placer
Charter #	0900

Description	Object Code	Budget		Combined	Actuals as of 10/31/2022
		Unrestricted	Restricted		
A REVENUES					
1 LCFF Sources					
State Aid - Current Year	8015	273,715	-	273,715	101,824
Education Protection Account State Aid - Current Year	8012	99,961	-	99,961	63,777
State Aid - Prior Years	8019	-	-	-	-
Transfers to Charter Schools In Lieu of Property Taxes	8096	380,000	-	380,000	99,088
Other LCFF Transfers	8091, 8097	-	-	-	-
Total, LCFF Sources		753,676	-	753,676	264,689
2 Federal Revenues (See NOTE in Section L)					
No Child Left Behind	8290	-	-	-	-
Special Education - Federal	8181, 8182	-	9,434	9,434	-
Child Nutrition - Federal	8220	-	-	-	-
Other Federal Revenues	8110, 8260-8299	-	-	-	-
Total, Federal Revenues		-	9,434	9,434	-
3 Other State Revenues					
All Other State Revenues	8500	14,214	30,166	44,380	25,110
Total, Other State Revenues		14,214	30,166	44,380	25,110
4 Other Local Revenues					
Special Education - State	8792	-	62,385	62,385	16,174
All Other Local Revenues	8600-8699	-	-	-	-
Total, Local Revenues		-	62,385	62,385	16,174
5 TOTAL REVENUES		767,890	101,985	869,875	305,973
B EXPENDITURES					
1 Certificated Salaries					
Certificated Teachers' Salaries	1100	299,593	20,000	319,593	56,334
Certificated Pupil Support Salaries	1200	5,000	47,110	52,110	4,876
Certificated Supervisors' and Administrators' Salaries	1300	-	3,000	3,000	1,730
Other Certificated Salaries	1900	-	-	-	-
Total, Certificated Salaries		304,593	70,110	374,703	62,940
2 Noncertificated Salaries					
Noncertificated Instructional Salaries	2100	9,200	6,200	15,400	9,978
Noncertificated Support Salaries	2200	-	-	-	-
Noncertificated Supervisors' and Administrators' Salaries	2300	-	-	-	-
Clerical and Office Salaries	2400	10,000	1,200	11,200	3,910
Other Noncertificated Salaries	2900	-	-	-	-
Total, Noncertificated Salaries		19,200	7,400	26,600	13,888
3 Employee Benefits					
STRS	3101-3102	18,759	6,400	25,159	12,704
PERS	3201-3202	2,100	1,800	3,900	2,426
OASDI / Medicare / Alternative	3301-3302	3,414	1,910	5,324	2,103
Health and Welfare Benefits	3401-3402	39,400	16,327	55,727	7,094
Unemployment Insurance	3501-3502	1,484	300	1,784	422
Workers' Compensation Insurance	3601-3602	-	-	-	-
OPEB, Allocated	3701-3702	-	-	-	-
OPEB, Active Employees	3751-3752	-	-	-	-
Other Employee Benefits	3901-3902	-	-	-	-
Total, Employee Benefits		65,157	26,737	91,894	24,749
4 Books and Supplies					
Approved Textbooks and Core Curricula Materials	4100	-	5,056	5,056	-
Books and Other Reference Materials	4200	-	-	-	-
Materials and Supplies	4300	9,764	-	9,764	660
Noncapitalized Equipment	4400	-	-	-	-
Food	4700	-	-	-	-
Total, Books and Supplies		9,764	5,056	14,820	660

5 Services and Other Operating Expenditures					
Subagreements for Services	5100				-
Travel and Conferences	5200			-	-
Dues and Memberships	5300			-	-
Insurance	5400			-	-
Operating and Housekeeping Services	5500			-	-
Rentals, Leases, Repairs, and Noncap. Improvements	5600			-	-
Transfers of Direct Costs	5700			-	-
Professional/Consulting Services and Operating Expend.	5800	12,907	112,817	125,724	28,514
Communications	5900			-	-
Total, Services and Other Operating Expenditures		12,907	112,817	125,724	28,514
6 Capital Outlay					
Land and Land Improvements	6100	-		-	-
Books and Improvements of buildings	6200	-		-	-
Books and Media for New School Libraries	6300	-		-	-
Equipment	6400	-		-	-
Equipment Replacement	6500	-		-	-
Depreciation Expense (accrual basis only)	6900	-		-	-
Total, Capital Outlay		-	-	-	-
7 Other Outgo					
Transfers of Direct Costs	7145	66,110	-	66,110	
Other Outgo	7141	120,000	-	120,000	
Debt Service:					
Interest	7438			-	
Principal	7439			-	
Total, Other Outgo		186,110	-	186,110	-
8 TOTAL EXPENDITURES		597,731	222,120	819,851	130,751
C EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES		170,159	(120,135)	50,024	175,222
D OTHER FINANCING SOURCES / USES					
1 Other Sources				-	-
2 Less: Other Uses (REU)				-	-
3 Contributions Between Unrestricted and Restricted Accounts (must net to zero)		(94,842)	94,842	-	-
4 Total, Other Financing Sources / Uses		(94,842)	94,842	-	-
E NET INCREASE (DECREASE IN FUND BALANCE / NET POSITION)		75,317	(25,293)	50,024	175,222
F FUND BALANCE / NET POSITION					
1 Beginning Fund Balance / Net Position As of Estimated Actuals		430,074	89,293	519,367	519,367
2 Ending Fund Balance / Net Position		505,391	64,000	569,391	694,589

ROCKLIN ACADEMY GATEWAY
Statement of Revenues, Expenditures and Changes in Fund Balance
2022-2023 First Interim Report
Combined

	<u>Combined 2022-2023</u>	<u>Combined 2023-2024</u>	<u>Combined 2024-2025</u>
Enrollment:	1,176.00	1,208.00	1,208.00
ADA %	-	96%	96%
Projected ADA:	1,124.33	1,159.68	1,159.68
<u>Revenues:</u>			
Local Control Funding Formula			
LCFF - General Purpose	\$ 10,462,097	\$ 11,582,644	\$ 12,103,811
Education Protection Account	224,866	231,936	231,936
In-Lieu Property Tax	729,000	729,000	729,000
Total LCFF	11,415,963	12,543,580	13,064,747
Federal	327,027	140,541	140,541
State	422,909	332,489	332,489
Local	972,382	928,312	928,312
Total Revenues	\$ 13,138,281	\$ 13,944,922	\$ 14,466,089
<u>Expenditures:</u>			
Certificated Salaries - (1000's)	\$ 4,827,157	\$ 4,827,350	\$ 5,078,442
Classified Salaries - (2000's)	985,608	1,159,167	1,188,146
Employee Benefits - (3000's)	1,834,949	1,843,858	1,980,245
Books & Supplies - (4000's)	739,229	789,762	797,660
Services - (5000's)	3,212,746	3,223,205	3,287,669
Capital Outlay - (6000's)	9,380	-	-
Other Outgo - (7141)	115,735	125,436	130,647
Transfer of Direct Costs - (7145)	1,429,251	1,505,230	1,567,770
Debt Service - Principal - (7439)	-	-	-
Debt Service - Interest - (7438)	-	-	-
Total Expenditures	\$ 13,154,055	\$ 13,474,008	\$ 14,030,579
Excess (Deficit) from Operations	(15,774)	470,914	435,510
<u>Other Financing Transactions:</u>			
Other Financing Sources	-	-	-
Capital Outlay - (6000's)	-	-	-
Debt Service - Principal - (7000's)	-	-	-
Excess (deficit)	(15,774)	470,914	435,510
Fund Balance, Beginning	3,682,868	3,667,094	4,138,008
Fund Balance, Ending	\$ 3,667,094	\$ 4,138,008	\$ 4,573,518
<u>Components of Ending Fund Balance:</u>			
Designated Amounts:			
Reserve for Economic Uncertainties: 5%	394,622	404,220	420,917
Additional Reserve: 15%	2,236,189	2,290,581	2,385,198
Restricted Cash	-	-	-
Prepaid Expenditures	-	-	-
Temporarily Restricted	297,783	159,644	21,097
Unrestricted	738,500	1,283,563	1,746,306
Fund Balance, Ending	\$ 3,667,094	\$ 4,138,008	\$ 4,573,518

ROCKLIN ACADEMY GATEWAY
Statement of Revenues, Expenditures and Changes in Fund Balance
2022-2023 First Interim Report
Unrestricted and Restricted
2022-2023

	<u>Unrestricted</u>	<u>Restricted</u>	<u>Combined</u>
<u>Revenues:</u>			
Local Control Funding Formula			
LCFF - General Purpose	\$ 10,462,097	\$ -	\$ 10,462,097
Education Protection Account	224,866	-	224,866
In-Lieu Property Tax	729,000	-	729,000
Total LCFF	<u>11,415,963</u>	<u>-</u>	<u>11,415,963</u>
Federal	-	327,027	327,027
State	211,756	211,153	422,909
Local	44,915	927,467	972,382
Contributions to Restricted	(692,454)	692,454	-
Total Revenues	<u>\$ 10,980,180</u>	<u>\$ 2,158,101</u>	<u>\$ 13,138,281</u>
<u>Expenditures:</u>			
Certificated Salaries - (1000's)	\$ 4,011,674	\$ 815,483	\$ 4,827,157
Classified Salaries - (2000's)	756,741	228,867	985,608
Employee Benefits - (3000's)	1,458,680	376,269	1,834,949
Books & Supplies - (4000's)	615,662	123,567	739,229
Services - (5000's)	2,556,035	656,711	3,212,746
Capital Outlay - (6000's)	9,380	-	9,380
Other Outgo - (7141)	115,735	-	115,735
Transfer of Direct Costs - (7145)	1,429,251	-	1,429,251
Debt Service - Principal - (7439)	-	-	-
Debt Service - Interest - (7438)	-	-	-
Total Expenditures	<u>\$ 10,953,158</u>	<u>\$ 2,200,897</u>	<u>\$ 13,154,055</u>
Excess (Deficit) from Operations	27,022	(42,796)	(15,774)
<u>Other Financing Transactions:</u>			
Other Financing Sources	-	-	-
Capital Outlay - (6000's)	-	-	-
Debt Service - Principal - (7000's)	-	-	-
Excess (deficit)	<u>27,022</u>	<u>(42,796)</u>	<u>(15,774)</u>
Fund Balance, Beginning	3,342,289	340,579	3,682,868
Fund Balance, Ending	<u>\$ 3,369,311</u>	<u>\$ 297,783</u>	<u>\$ 3,667,094</u>
<u>Components of Ending Fund Balance:</u>			
Designated Amounts:			
Reserve for Economic Uncertainties: 5%	657,703		657,703
Additional Reserve: 15%	1,973,108		1,973,108
Restricted Cash	-	-	-
Prepaid Expenditures	-	-	-
Temporarily Restricted	-	297,783	297,783
Unrestricted	738,500	-	738,500
Fund Balance, Ending	<u>\$ 3,369,311</u>	<u>\$ 297,783</u>	<u>\$ 3,667,094</u>

ROCKLIN ACADEMY GATEWAY
Statement of Revenues, Expenditures and Changes in Fund Balance
2022-2023 First Interim Report
Unrestricted and Restricted
2023-2024

	<u>Unrestricted</u>	<u>Restricted</u>	<u>Combined</u>
<u>Revenues:</u>			
Local Control Funding Formula			
LCFF - General Purpose	\$ 11,582,644	\$ -	\$ 11,582,644
Education Protection Account	231,936	-	231,936
In-Lieu Property Tax	729,000	-	729,000
Total LCFF	12,543,580	-	12,543,580
Federal	-	140,541	140,541
State	211,756	120,733	332,489
Local	845	927,467	928,312
Contributions to Restricted	(745,959)	745,959	-
Total Revenues	\$ 12,010,222	\$ 1,934,700	\$ 13,944,922
<u>Expenditures:</u>			
Certificated Salaries - (1000's)	\$ 4,111,966	\$ 715,384	\$ 4,827,350
Classified Salaries - (2000's)	924,578	234,589	1,159,167
Employee Benefits - (3000's)	1,531,614	312,244	1,843,858
Books & Supplies - (4000's)	663,106	126,656	789,762
Services - (5000's)	2,539,239	683,966	3,223,205
Capital Outlay - (6000's)	-	-	-
Other Outgo - (7141)	125,436	-	125,436
Transfer of Direct Costs - (7145)	1,505,230	-	1,505,230
Debt Service - Principal - (7439)	-	-	-
Debt Service - Interest - (7438)	-	-	-
Total Expenditures	\$ 11,401,169	\$ 2,072,839	\$ 13,474,008
Excess (Deficit) from Operations	609,053	(138,139)	470,914
<u>Other Financing Transactions:</u>			
Other Financing Sources	-	-	-
Capital Outlay - (6000's)	-	-	-
Debt Service - Principal - (7000's)	-	-	-
Excess (deficit)	609,053	(138,139)	470,914
Fund Balance, Beginning	3,369,311	297,783	3,667,094
Fund Balance, Ending	\$ 3,978,364	\$ 159,644	\$ 4,138,008
<u>Components of Ending Fund Balance:</u>			
Designated Amounts:			
Reserve for Economic Uncertainties: 5%	673,700		673,700
Additional Reserve: 15%	2,021,101		2,021,101
Restricted Cash	-	-	-
Prepaid Expenditures	-	-	-
Temporarily Restricted	-	159,644	159,644
Unrestricted	1,283,563	-	1,283,563
Fund Balance, Ending	\$ 3,978,364	\$ 159,644	\$ 4,138,008

ROCKLIN ACADEMY GATEWAY
Statement of Revenues, Expenditures and Changes in Fund Balance
2022-2023 First Interim Report
Unrestricted and Restricted
2024-2025

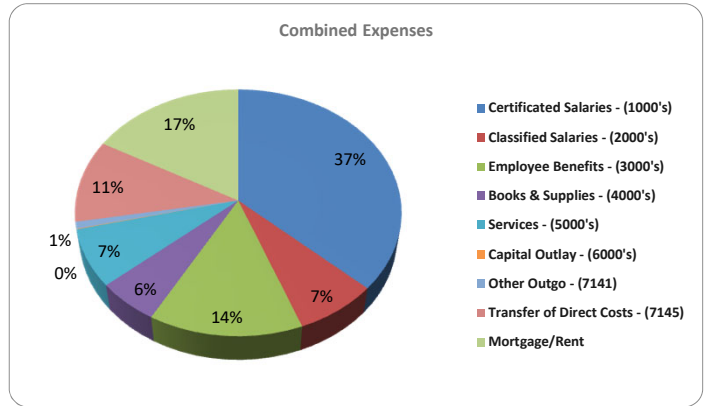
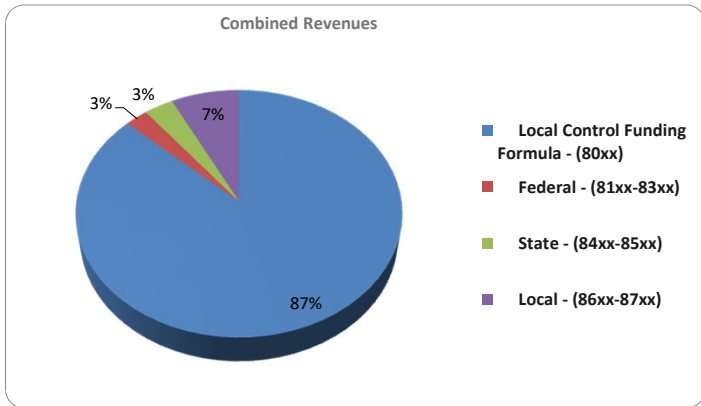
	<u>Unrestricted</u>	<u>Restricted</u>	<u>Combined</u>
<u>Revenues:</u>			
Local Control Funding Formula			
LCFF - General Purpose	\$ 12,103,811	\$ -	\$ 12,103,811
Education Protection Account	231,936	-	231,936
In-Lieu Property Tax	729,000	-	729,000
Total LCFF	<u>13,064,747</u>	<u>-</u>	<u>13,064,747</u>
Federal	-	140,541	140,541
State	211,756	120,733	332,489
Local	845	927,467	928,312
Contributions to Restricted	(792,461)	792,461	-
Total Revenues	<u>\$ 12,484,887</u>	<u>\$ 1,981,202</u>	<u>\$ 14,466,089</u>
<u>Expenditures:</u>			
Certificated Salaries - (1000's)	\$ 4,344,765	\$ 733,677	\$ 5,078,442
Classified Salaries - (2000's)	947,692	240,454	1,188,146
Employee Benefits - (3000's)	1,660,195	320,050	1,980,245
Books & Supplies - (4000's)	669,737	127,923	797,660
Services - (5000's)	2,590,024	697,645	3,287,669
Capital Outlay - (6000's)	-	-	-
Other Outgo - (7141)	130,647	-	130,647
Transfer of Direct Costs - (7145)	1,567,770	-	1,567,770
Debt Service - Principal - (7439)	-	-	-
Debt Service - Interest - (7438)	-	-	-
Total Expenditures	<u>\$ 11,910,830</u>	<u>\$ 2,119,749</u>	<u>\$ 14,030,579</u>
Excess (Deficit) from Operations	574,057	(138,547)	435,510
<u>Other Financing Transactions:</u>			
Other Financing Sources	-	-	-
Capital Outlay - (6000's)	-	-	-
Debt Service - Principal - (7000's)	-	-	-
Excess (deficit)	<u>574,057</u>	<u>(138,547)</u>	<u>435,510</u>
Fund Balance, Beginning	3,978,364	159,644	4,138,008
Fund Balance, Ending	<u>\$ 4,552,421</u>	<u>\$ 21,097</u>	<u>\$ 4,573,518</u>
<u>Components of Ending Fund Balance:</u>			
Designated Amounts:			
Reserve for Economic Uncertainties: 5%	701,529		701,529
Additional Reserve: 15%	2,104,587		2,104,587
Restricted Cash	-	-	-
Prepaid Expenditures	-	-	-
Temporarily Restricted	-	21,097	21,097
Unrestricted	1,746,305	-	1,746,305
Fund Balance, Ending	<u>\$ 4,552,421</u>	<u>\$ 21,097</u>	<u>\$ 4,573,518</u>

ROCKLIN ACADEMY GATEWAY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
2022-2023 First Interim Report

Description	Combined			Estimated Actuals As of 10/31/2022	Variance %
	Unrestricted	Restricted	Combined		
Revenues:					
Local Control Funding Formula - (80xx)	\$ 11,415,963	\$ -	\$ 11,415,963	\$ 3,103,508	27.00%
Federal - (81xx-83xx)	-	327,027	327,027	28,582	9.00%
State - (84xx-85xx)	211,756	211,153	422,909	135,823	32.00%
Local - (86xx-87xx)	44,915	927,467	972,382	239,492	25.00%
Contribution - (8980)	(692,454)	692,454	-	-	#DIV/0!
Total Revenue	\$ 10,980,180	\$ 2,158,101	\$ 13,138,281	\$ 3,507,405	27.00%

Description	Unrestricted	Restricted	Combined	Combined	
				Combined	Combined
Expenditures:					
Certificated Salaries - (1000's)	\$ 4,011,674	\$ 815,483	\$ 4,827,157	\$ 1,515,342	31.00%
Classified Salaries - (2000's)	756,741	228,867	985,608	268,475	27.00%
Employee Benefits - (3000's)	1,458,680	376,269	1,834,949	544,970	30.00%
Books & Supplies - (4000's)	615,662	123,567	739,229	276,437	37.00%
Services - (5000's)	334,518	656,711	991,229	278,071	28.00%
Capital Outlay - (6000's)	9,380	-	9,380	9,380	100.00%
Other Outgo - (7141)	115,735	-	115,735	-	0.00%
Transfer of Direct Costs - (7145)	1,429,251	-	1,429,251	-	0.00%
Mortgage/Rent	2,221,517	-	2,221,517	732,225	33.00%
Total Expenditures	\$ 10,953,158	\$ 2,200,897	\$ 13,154,055	\$ 3,624,900	28.00%

Increase/(Decrease) to Fund Balance	\$ 27,022	\$ (42,796)	\$ (15,774)		
Fund Balance, Beginning	\$ 3,342,289	\$ 340,579	\$ 3,682,868		
Fund Balance, Ending	\$ 3,369,311	\$ 297,783	\$ 3,667,094		



ROCKLIN ACADEMY GATEWAY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
2022-2023 First Interim Report

Description	Unrestricted Comparison		Variance	
	Unrestricted Adopted Budget 45 Day Revised	Unrestricted First Interim	\$	%
Revenues:				
Local Control Funding Formula - (80xx)	\$ 11,910,428	\$ 11,415,963	(494,465)	-4.15%
Federal - (81xx-83xx)	-	-	-	0.00%
State - (84xx-85xx)	221,805	211,756	(10,049)	-4.53%
Local - (86xx-87xx)	-	44,915	44,915	#DIV/0!
Contribution - (8980)	(679,262)	(692,454)	(13,192)	1.94%
Total Revenue	\$ 11,452,971	\$ 10,980,180	(472,791)	-4.13%
Expenditures:				
Certificated Salaries - (1000's)	\$ 4,090,496	\$ 4,011,674	(78,822)	-1.93%
Classified Salaries - (2000's)	745,721	756,741	11,020	1.48%
Employee Benefits - (3000's)	1,468,479	1,458,680	(9,799)	-0.67%
Books & Supplies - (4000's)	406,824	615,662	208,838	51.33%
Services - (5000's)	2,544,973	2,556,035	11,062	0.43%
Capital Outlay - (6000's)	129,200	9,380	(119,820)	-92.74%
Other Outgo - (7141)	115,735	115,735	-	0.00%
Transfer of Direct Costs - (7145)	1,429,251	1,429,251	-	0.00%
Debt Service - Principal - (7439)	-	-	-	#DIV/0!
Debt Service - Interest - (7438)	-	-	-	#DIV/0!
Total Expenses	\$ 10,930,679	\$ 10,953,158	22,479	0.21%
Increase/(Decrease) to Fund Balance	\$ 522,292	\$ 27,022	\$ (495,270)	

Variance explanations:

Revenues:

LCFF - Decrease due to enrollment figures projected at 1,230, actual was 1,176. Partially offset by increase in COLA rates in the current year

Expenditures:

Books and Supplies - main cause is due to budgeting for fully spending of lottery funds. May be re-purposed to technology or building needs.

**THE ROCKLIN ACADEMY
FINANCIAL REPORT - ALTERNATIVE FORM
JULY 1, 2022 - JUNE 30, 2023**

FIRST INTERIM REPORT

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

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

For information in this report, please contact:

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

To the entity that approved the charter school:

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

Signed: _____ Date: _____
Charter School Official
(Original signature required)

Printed Name: Robin Stout Title: Superintendent

To the County Superintendent of Schools:

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

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

Printed Name: _____ Title: _____

To the Superintendent of Public Instruction:

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

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

**THE ROCKLIN ACADEMY
FINANCIAL REPORT - ALTERNATIVE FORM
JULY 1, 2022 - JUNE 30, 2023**

FIRST INTERIM REPORT

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

Description	Object Code	Unrestricted	Budget		Actuals as of 10/31/2022
			Restricted	Combined	
A REVENUES					
1 LCFF Sources					
State Aid - Current Year	8015	10,462,097	-	10,462,097	2,858,574
Education Protection Account State Aid - Current Year	8012	224,866	-	224,866	55,166
State Aid - Prior Years	8019	-	-	-	-
Transfers to Charter Schools In Lieu of Property Taxes	8096	729,000	-	729,000	189,768
Other LCFF Transfers	8091, 8097	-	-	-	-
Total, LCFF Sources		11,415,963	-	11,415,963	3,103,508
2 Federal Revenues (See NOTE in Section L)					
No Child Left Behind	8290	-	186,486	186,486	28,582
Special Education - Federal	8181, 8182	-	140,541	140,541	-
Child Nutrition - Federal	8220	-	-	-	-
Other Federal Revenues	8110, 8260-8299	-	-	-	-
Total, Federal Revenues		-	327,027	327,027	28,582
3 Other State Revenues					
All Other State Revenues	8500	211,756	211,153	422,909	135,823
Total, Other State Revenues		211,756	211,153	422,909	135,823
4 Other Local Revenues					
Special Education - State	8792	-	927,467	927,467	175,712
All Other Local Revenues	8600-8699	44,915	-	44,915	63,780
Total, Local Revenues		44,915	927,467	972,382	239,492
5 TOTAL REVENUES		11,672,634	1,465,647	13,138,281	3,507,405
B EXPENDITURES					
1 Certificated Salaries					
Certificated Teachers' Salaries	1100	3,507,963	497,518	4,005,481	1,233,721
Certificated Pupil Support Salaries	1200	148,648	261,275	409,923	115,991
Certificated Supervisors' and Administrators' Salaries	1300	355,063	56,690	411,753	165,630
Other Certificated Salaries	1900	-	-	-	-
Total, Certificated Salaries		4,011,674	815,483	4,827,157	1,515,342
2 Noncertificated Salaries					
Noncertificated Instructional Salaries	2100	228,305	207,295	435,600	97,897
Noncertificated Support Salaries	2200	148,529	-	148,529	57,214
Noncertificated Supervisors' and Administrators' Salaries	2300	-	-	-	-
Clerical and Office Salaries	2400	374,868	21,572	396,440	108,403
Other Noncertificated Salaries	2900	5,039	-	5,039	4,961
Total, Noncertificated Salaries		756,741	228,867	985,608	268,475
3 Employee Benefits					
STRS	3101-3102	716,956	153,368	870,324	268,968
PERS	3201-3202	139,119	60,838	199,957	53,458
OASDI / Medicare / Alternative	3301-3332	125,359	27,366	152,725	43,410
Health and Welfare Benefits	3401-3402	453,692	127,809	581,501	170,096
Unemployment Insurance	3501-3502	23,554	5,123	28,677	9,038
Workers' Compensation Insurance	3601-3602	-	-	-	-
OPEB, Allocated	3701-3702	-	-	-	-
OPEB, Active Employees	3751-3752	-	-	-	-
Other Employee Benefits	3901-3902	-	1,765	1,765	-
Total, Employee Benefits		1,458,680	376,269	1,834,949	544,970
4 Books and Supplies					
Approved Textbooks and Core Curricula Materials	4100	130,059	107,687	237,746	88,913
Books and Other Reference Materials	4200	-	-	-	-
Materials and Supplies	4300	173,258	13,380	186,638	83,775
Noncapitalized Equipment	4400	27,951	2,500	30,451	23,951
Food	4700	284,394	-	284,394	79,798
Total, Books and Supplies		615,662	123,567	739,229	276,437

5 Services and Other Operating Expenditures					
Subagreements for Services	5100	-			
Travel and Conferences	5200	2,350	1,500	3,850	1,070
Dues and Memberships	5300	99	-	99	99
Insurance	5400	-	-	-	-
Operating and Housekeeping Services	5500	360,788	-	360,788	136,958
Rentals, Leases, Repairs, and Noncap. Improvements	5600	2,221,517	-	2,221,517	732,225
Transfers of Direct Costs	5700	(235,000)	100,000	(135,000)	(43,584)
Professional/Consulting Services and Operating Expend.	5800	195,146	547,411	742,557	183,128
Communications	5900	11,135	7,800	18,935	400
Total, Services and Other Operating Expenditures		2,556,035	656,711	3,212,746	1,010,296
6 Capital Outlay					
Land and Land Improvements	6100	-	-	-	-
Books and Improvements of buildings	6200	-	-	-	-
Books and Media for New School Libraries	6300	-	-	-	-
Equipment	6400	9,380	-	9,380	9,380
Equipment Replacement	6500	-	-	-	-
Depreciation Expense (accrual basis only)	6900	-	-	-	-
Total, Capital Outlay		9,380	-	9,380	9,380
7 Other Outgo					
Transfers of Direct Costs	7145	1,429,251	-	1,429,251	-
Other Outgo	7141	115,735	-	115,735	-
Debt Service:					
Interest	7438	-	-	-	-
Principal	7439	-	-	-	-
Total, Other Outgo		1,544,986	-	1,544,986	-
8 TOTAL EXPENDITURES		10,953,158	2,200,897	13,154,055	3,624,900
C EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES		719,476	(735,250)	(15,774)	-
D OTHER FINANCING SOURCES / USES					
1 Other Sources			-	-	-
2 Less: Other Uses (REU)			-	-	-
3 Contributions Between Unrestricted and Restricted Accounts (must net to zero)			-	-	-
4 Total, Other Financing Sources / Uses		(692,454)	692,454	-	-
E NET INCREASE (DECREASE IN FUND BALANCE / NET POSITION)		27,022	(42,796)	(15,774)	-
F FUND BALANCE / NET POSITION					
1 Beginning Fund Balance / Net Position As of Estimated Actuals		3,342,289	340,579	3,682,868	3,682,868
2 Ending Fund Balance / Net Position		3,369,311	297,783	3,667,094	3,682,868

AMERICAN RIVER COLLEGIATE ACADEMY
Statement of Revenues, Expenditures and Changes in Fund Balance
2022-2023 First Interim Report
Combined

	Combined 2022-2023	Combined 2023-2024	Combined 2024-2025
Enrollment:	80.00	131.00	161.00
ADA %	-	95%	95%
Projected ADA:	75.31	124.45	152.95
<u>Revenues:</u>			
Local Control Funding Formula			
LCFF - General Purpose	\$ 704,770	\$ 1,313,648	\$ 1,673,835
Education Protection Account	15,062	24,890	30,590
In-Lieu Property Tax	140,000	140,000	140,000
Total LCFF	859,832	1,478,538	1,844,425
Federal	560,961	16,375	29,539
State	19,230	36,295	70,910
Local	86,665	155,419	176,869
Total Revenues	\$ 1,526,688	\$ 1,686,627	\$ 2,121,743
<u>Expenditures:</u>			
Certificated Salaries - (1000's)	\$ 663,864	\$ 664,354	\$ 745,989
Classified Salaries - (2000's)	73,497	74,535	76,798
Employee Benefits - (3000's)	214,174	231,239	263,020
Books & Supplies - (4000's)	260,345	66,482	106,769
Services - (5000's)	415,866	479,405	602,897
Capital Outlay - (6000's)	63,500	11,000	11,000
Other Outgo - (7141)	10,419	16,606	20,265
Transfer of Direct Costs - (7145)	135,223	209,468	253,374
Debt Service - Principal - (7439)	-	-	-
Debt Service - Interest - (7438)	-	-	-
Total Expenditures	\$ 1,836,888	\$ 1,753,089	\$ 2,080,112
Excess (Deficit) from Operations	(310,200)	(66,462)	41,632
<u>Other Financing Transactions:</u>			
Other Financing Sources	-	-	-
Capital Outlay - (6000's)	-	-	-
Debt Service - Principal - (7000's)	-	-	-
Excess (deficit)	(310,200)	(66,462)	41,632
Fund Balance, Beginning	477,975	167,775	101,314
Fund Balance, Ending	\$ 167,775	\$ 101,314	\$ 142,945
<u>Components of Ending Fund Balance:</u>			
Designated Amounts:			
Reserve for Economic Uncertainties: 5%	91,844	87,654	104,006
Additional Reserve: 15%	275,533	262,963	312,017
Restricted Cash	-	-	-
Prepaid Expenditures	-	-	-
Temporarily Restricted	37,782	33,737	29,666
Unrestricted	(237,384)	(283,041)	(302,744)
Fund Balance, Ending	\$ 167,775	\$ 101,314	\$ 142,945

AMERICAN RIVER COLLEGIATE ACADEMY
Statement of Revenues, Expenditures and Changes in Fund Balance
2022-2023 First Interim Report
Unrestricted and Restricted
2022-2023

	<u>Unrestricted</u>	<u>Restricted</u>	<u>Combined</u>
<u>Revenues:</u>			
Local Control Funding Formula			
LCFF - General Purpose	\$ 704,770	\$ -	\$ 704,770
Education Protection Account	15,062	-	15,062
In-Lieu Property Tax	140,000	-	140,000
Total LCFF	859,832	-	859,832
Federal	-	560,961	560,961
State	14,184	5,046	19,230
Local	24,639	62,026	86,665
Contributions to Restricted	(77,220)	77,220	-
Total Revenues	\$ 821,435	\$ 705,253	\$ 1,526,688
<u>Expenditures:</u>			
Certificated Salaries - (1000's)	\$ 540,492	\$ 123,372	\$ 663,864
Classified Salaries - (2000's)	64,154	9,343	73,497
Employee Benefits - (3000's)	176,772	37,402	214,174
Books & Supplies - (4000's)	26,419	233,926	260,345
Services - (5000's)	197,612	218,254	415,866
Capital Outlay - (6000's)	-	63,500	63,500
Other Outgo - (7141)	10,419	-	10,419
Transfer of Direct Costs - (7145)	135,223	-	135,223
Transfer of In-Direct Costs - (7310)	(26,450)	26,450	-
Debt Service - Principal - (7439)	-	-	-
Debt Service - Interest - (7438)	-	-	-
Total Expenditures	\$ 1,124,641	\$ 712,247	\$ 1,836,888
Excess (Deficit) from Operations	(303,206)	(6,994)	(310,200)
<u>Other Financing Transactions:</u>			
Other Financing Sources	-	-	-
Capital Outlay - (6000's)	-	-	-
Debt Service - Principal - (7000's)	-	-	-
Excess (deficit)	(303,206)	(6,994)	(310,200)
Fund Balance, Beginning	433,199	44,776	477,975
Fund Balance, Ending	\$ 129,993	\$ 37,782	\$ 167,775
<u>Components of Ending Fund Balance:</u>			
Designated Amounts:			
Reserve for Economic Uncertainties: 5%	91,844		91,844
Additional Reserve: 15%	275,533		275,533
Restricted Cash	-	-	-
Prepaid Expenditures	-	-	-
Temporarily Restricted	-	37,782	37,782
Unrestricted	(237,384)	-	(237,384)
Fund Balance, Ending	\$ 129,993	\$ 37,782	\$ 167,775

AMERICAN RIVER COLLEGIATE ACADEMY
Statement of Revenues, Expenditures and Changes in Fund Balance
2022-2023 First Interim Report
Unrestricted and Restricted
2023-2024

	<u>Unrestricted</u>	<u>Restricted</u>	<u>Combined</u>
<u>Revenues:</u>			
Local Control Funding Formula			
LCFF - General Purpose	\$ 1,313,648	\$ -	\$ 1,313,648
Education Protection Account	24,890	-	24,890
In-Lieu Property Tax	140,000	-	140,000
Total LCFF	1,478,538	-	1,478,538
Federal	-	16,375	16,375
State	22,734	13,561	36,295
Local	-	155,419	155,419
Contributions to Restricted	(135,500)	135,500	-
Total Revenues	\$ 1,365,773	\$ 320,855	\$ 1,686,627
<u>Expenditures:</u>			
Certificated Salaries - (1000's)	\$ 619,004	\$ 45,350	\$ 664,354
Classified Salaries - (2000's)	65,758	8,777	74,535
Employee Benefits - (3000's)	213,006	18,233	231,239
Books & Supplies - (4000's)	43,242	23,240	66,482
Services - (5000's)	250,105	229,300	479,405
Capital Outlay - (6000's)	11,000	-	11,000
Other Outgo - (7141)	16,606	-	16,606
Transfer of Direct Costs - (7145)	209,468	-	209,468
Transfer of In-Direct Costs - (7310)	-	-	-
Debt Service - Principal - (7439)	-	-	-
Debt Service - Interest - (7438)	-	-	-
Total Expenditures	\$ 1,428,189	\$ 324,900	\$ 1,753,089
Excess (Deficit) from Operations	(62,417)	(4,045)	(66,462)
<u>Other Financing Transactions:</u>			
Other Financing Sources	-	-	-
Capital Outlay - (6000's)	-	-	-
Debt Service - Principal - (7000's)	-	-	-
Excess (deficit)	(62,417)	(4,045)	(66,462)
Fund Balance, Beginning	129,993	37,782	167,775
Fund Balance, Ending	\$ 67,577	\$ 33,737	\$ 101,314
<u>Components of Ending Fund Balance:</u>			
Designated Amounts:			
Reserve for Economic Uncertainties: 5%	87,654		87,654
Additional Reserve: 15%	262,963		262,963
Restricted Cash	-	-	-
Prepaid Expenditures	-	-	-
Temporarily Restricted	-	33,737	33,737
Unrestricted	(283,041)	-	(283,041)
Fund Balance, Ending	\$ 67,577	\$ 33,737	\$ 101,314

AMERICAN RIVER COLLEGIATE ACADEMY
Statement of Revenues, Expenditures and Changes in Fund Balance
2022-2023 First Interim Report
Unrestricted and Restricted
2024-2025

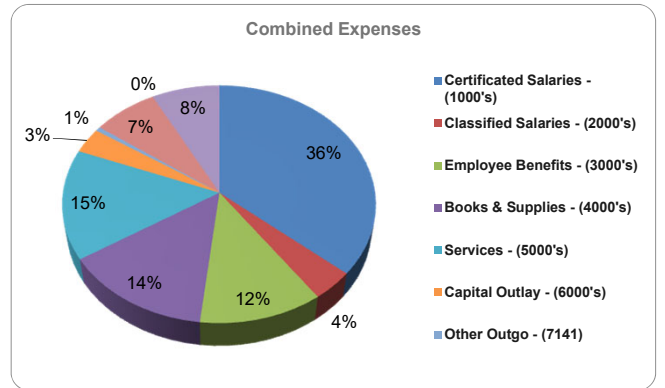
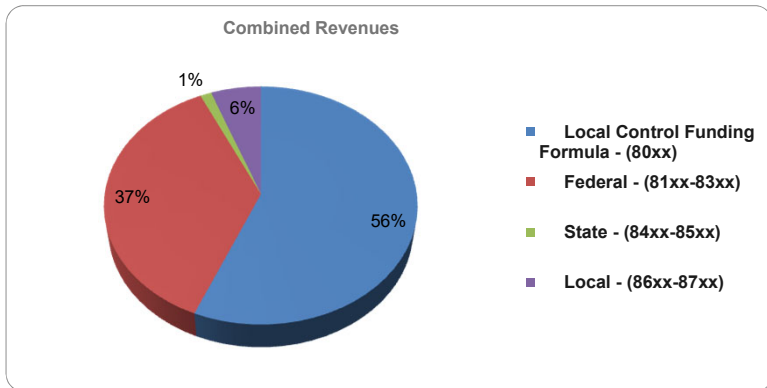
	<u>Unrestricted</u>	<u>Restricted</u>	<u>Combined</u>
<u>Revenues:</u>			
Local Control Funding Formula			
LCFF - General Purpose	\$ 1,673,835	\$ -	\$ 1,673,835
Education Protection Account	30,590	-	30,590
In-Lieu Property Tax	140,000	-	140,000
Total LCFF	1,844,425	-	1,844,425
Federal	-	29,539	29,539
State	46,884	24,026	70,910
Local	-	176,869	176,869
Contributions to Restricted	(163,810)	163,810	-
Total Revenues	\$ 1,727,500	\$ 394,244	\$ 2,121,743
<u>Expenditures:</u>			
Certificated Salaries - (1000's)	\$ 699,479	\$ 46,510	\$ 745,989
Classified Salaries - (2000's)	67,802	8,996	76,798
Employee Benefits - (3000's)	244,331	18,689	263,020
Books & Supplies - (4000's)	72,599	34,170	106,769
Services - (5000's)	312,947	289,950	602,897
Capital Outlay - (6000's)	11,000	-	11,000
Other Outgo - (7141)	20,265	-	20,265
Transfer of Direct Costs - (7145)	253,374	-	253,374
Transfer of In-Direct Costs - (7310)	-	-	-
Debt Service - Principal - (7439)	-	-	-
Debt Service - Interest - (7438)	-	-	-
Total Expenditures	\$ 1,681,797	\$ 398,315	\$ 2,080,112
Excess (Deficit) from Operations	45,703	(4,071)	41,632
<u>Other Financing Transactions:</u>			
Other Financing Sources	-	-	-
Capital Outlay - (6000's)	-	-	-
Debt Service - Principal - (7000's)	-	-	-
Excess (deficit)	45,703	(4,071)	41,632
Fund Balance, Beginning	67,577	33,737	101,314
Fund Balance, Ending	\$ 113,279	\$ 29,666	\$ 142,945
<u>Components of Ending Fund Balance:</u>			
Designated Amounts:			
Reserve for Economic Uncertainties: 5%	104,006		104,006
Additional Reserve: 15%	312,017		312,017
Restricted Cash	-	-	-
Prepaid Expenditures	-	-	-
Temporarily Restricted	-	29,666	29,666
Unrestricted	(302,744)	-	(302,744)
Fund Balance, Ending	\$ 113,279	\$ 29,666	\$ 142,945

AMERICAN RIVER COLLEGIATE ACADEMY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
2022-2023 First Interim Report

Description	Combined			Estimated Actuals As of 10/31/2022	%
	Unrestricted	Restricted	Combined		
Revenues:					
Local Control Funding Formula - (80xx)	\$ 859,832	\$ -	\$ 859,832	\$ 212,184	25.00%
Federal - (81xx-83xx)	-	560,961	560,961	-	0.00%
State - (84xx-85xx)	14,184	5,046	19,230	2,570	13.00%
Local - (86xx-87xx)	24,639	62,026	86,665	33,840	39.00%
Contribution - (8980)	(77,220)	77,220	-	-	#DIV/0!
Total Revenues	\$ 821,435	\$ 705,253	\$ 1,526,688	\$ 248,594	16.00%

Description	Unrestricted	Restricted	Combined	Combined	
				Combined	Combined
Expenditures:					
Certificated Salaries - (1000's)	\$ 540,492	\$ 123,372	\$ 663,864	\$ 176,812	27.00%
Classified Salaries - (2000's)	64,154	9,343	73,497	19,884	27.00%
Employee Benefits - (3000's)	176,772	37,402	214,174	53,138	25.00%
Books & Supplies - (4000's)	26,419	233,926	260,345	35,412	14.00%
Services - (5000's)	56,562	218,254	274,816	48,221	18.00%
Capital Outlay - (6000's)	-	63,500	63,500	-	0.00%
Other Outgo - (7141)	10,419	-	10,419	-	0.00%
Transfer of Direct Costs - (7145)	135,223	-	135,223	-	0.00%
Transfer of In-Direct Costs - (7310)	(26,450)	26,450	-	-	#DIV/0!
Mortgage/Rent	141,050	-	141,050	139,050	99.00%
Total Expenditures	\$ 1,124,641	\$ 712,247	\$ 1,836,888	\$ 472,517	26.00%

Increase/(Decrease) to Fund Balance	\$ (303,206)	\$ (6,994)	\$ (310,200)		
Contribution from Other School	\$ -	\$ -	\$ -		
Fund Balance, Beginning	\$ 433,199	\$ 44,776	\$ 477,975		
Fund Balance, Ending	\$ 129,993	\$ 37,782	\$ 167,775		



**AMERICAN RIVER COLLEGIATE ACADEMY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
2022-2023 First Interim Report**

Description	Unrestricted Comparison		Variance	
	Unrestricted Adopted Budget 45 Day Revised	Unrestricted First Interim	\$	%
Revenues:				
Local Control Funding Formula - (80xx)	\$ 1,126,859	\$ 859,832	(267,027)	-23.70%
Federal - (81xx-83xx)	-	-	-	0.00%
State - (84xx-85xx)	18,482	14,184	(4,298)	-23.26%
Local - (86xx-87xx)	-	24,639	24,639	#DIV/0!
Contribution - (8980)	(78,840)	(77,220)	1,620	-2.05%
Total Revenues	\$ 1,066,501	\$ 821,435	(245,066)	-22.98%
Expenditures:				
Certificated Salaries - (1000's)	\$ 562,954	\$ 540,492	(22,462)	-3.99%
Classified Salaries - (2000's)	63,854	64,154	300	0.47%
Employee Benefits - (3000's)	178,733	176,772	(1,961)	-1.10%
Books & Supplies - (4000's)	8,160	26,419	18,259	223.76%
Services - (5000's)	166,744	197,612	30,868	18.51%
Capital Outlay - (6000's)	-	-	-	#DIV/0!
Other Outgo - (7141)	10,419	10,419	-	0.00%
Transfer of Direct Costs - (7145)	135,223	135,223	-	0.00%
Transfer of In-Direct Costs (7310)	(26,450)	(12,469)	13,981	-52.86%
Debt Service - Principal - (7439)	-	-	-	#DIV/0!
Debt Service - Interest - (7438)	-	-	-	#DIV/0!
Total Expenditures	\$ 1,099,637	\$ 1,138,622	38,985	3.55%
Other Financing Sources		\$ -	-	#DIV/0!
Increase/(Decrease) to Fund Balance	\$ (33,136)	\$ (317,187)	\$ (284,051)	857.23%

Variance explanations:

Revenues:

LCFF - Decrease due to enrollment figures projected at 108, actual was 80. Partially offset by increase in COLA rates in the current year.

Local - We received another grant from Silicon Schools Fund for our work with Instruction Partners. As a NOTE we also believe we will receive a grant from Silicon Schools for \$75,000 in the current year, which is not yet budgeted.

Other Financing Source - This was a one-time internal transfer in prior years. Adjustments will be made to this item during the Second Interim Report.

Expenditures:

Overall - Increases to safety and building supplies as well as additional cleaning and behavioral supports within the general fund.

AMERICAN RIVER COLLEGIATE ACADEMY
FINANCIAL REPORT - ALTERNATIVE FORM
JULY 1, 2022 - JUNE 30, 2023

FIRST INTERIM REPORT

Charter School Name
CDS#
Charter Approving Entity
County
Charter #

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

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

For information in this report, please contact:

For County Fiscal Contact:

For Approving Entity:

For Charter School:

Nick Schweizer
Name

Nick Schweizer
Name

Ace Ensign
Name

Associate Superintendent Business Services
Title

Associate Superintendent Business Services
Title

Director of Finance
Title

916-228-2550
Telephone

916-228-2550
Telephone

916-778-4544 xt.80103
Telephone

nschweizer@scoe.net
Email Address

nschweizer@scoe.net
Email Address

aensign@rocklinacademy.org
Email Address

To the entity that approved the charter school:

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

Signed: _____
Charter School Official
(Original signature required)

Date: _____

Printed
Name: Robin Stout

Title: Superintendent

To the County Superintendent of Schools:

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

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

Date: _____

Printed
Name: _____

Title: _____

To the Superintendent of Public Instruction:

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

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

Date: _____

**AMERICAN RIVER COLLEGIATE ACADEMY
FINANCIAL REPORT - ALTERNATIVE FORM
JULY 1, 2022 - JUNE 30, 2023**

FIRST INTERIM REPORT

Charter School Name
CDS#
Charter Approving Entity
County
Charter #

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

Description	Object Code	Unrestricted	Adopted Budget Restricted	Combined	Actuals as of 10/31/2022
A REVENUES					
1 LCFF Sources					
State Aid - Current Year	8015	704,770	-	704,770	96,766
Education Protection Account State Aid - Current Year	8012	15,062	-	15,062	2,720
State Aid - Prior Years	8019	-	-	-	-
Transfers to Charter Schools In Lieu of Property Taxes	8096	140,000	-	140,000	112,698
Other LCFF Transfers	8091, 8097	-	-	-	-
Total, LCFF Sources		859,832	-	859,832	212,184
2 Federal Revenues (See NOTE in Section L)					
No Child Left Behind	8290	-	-	-	-
Special Education - Federal	8181, 8182	-	9,414	9,414	-
Child Nutrition - Federal	8220	-	-	-	-
Other Federal Revenues	8110, 8260-8299	-	551,547	551,547	-
Total, Federal Revenues		-	560,961	560,961	-
3 Other State Revenues					
All Other State Revenues	8500	14,184	5,046	19,230	2,570
Total, Other State Revenues		14,184	5,046	19,230	2,570
4 Other Local Revenues					
Special Education - State	8792	-	62,026	62,026	8,877
All Other Local Revenues	8600-8699	24,639	-	24,639	24,963
Total, Local Revenues		24,639	62,026	86,665	33,840
5 TOTAL REVENUES		898,655	628,033	1,526,688	248,594
B EXPENDITURES					
1 Certificated Salaries					
Certificated Teachers' Salaries	1100	421,330	112,606	533,936	135,878
Certificated Pupil Support Salaries	1200	3,743	6,514	10,257	1,752
Certificated Supervisors' and Administrators' Salaries	1300	115,419	4,252	119,671	39,182
Other Certificated Salaries	1900	-	-	-	-
Total, Certificated Salaries		540,492	123,372	663,864	176,812
2 Noncertificated Salaries					
Noncertificated Instructional Salaries	2100	20,624	7,714	28,338	6,599
Noncertificated Support Salaries	2200	2,408	-	2,408	1,168
Noncertificated Supervisors' and Administrators' Salaries	2300	-	-	-	-
Clerical and Office Salaries	2400	41,122	1,629	42,751	12,117
Other Noncertificated Salaries	2900	-	-	-	-
Total, Noncertificated Salaries		64,154	9,343	73,497	19,884
3 Employee Benefits					
STRS	3101-3102	104,633	8,118	112,751	31,103
PERS	3201-3202	11,178	414	11,592	3,290
OASDI / Medicare / Alternative	3301-3302	12,928	762	13,690	4,615
Health and Welfare Benefits	3401-3402	39,179	27,857	67,036	13,139
Unemployment Insurance	3501-3502	8,854	251	9,105	991
Workers' Compensation Insurance	3601-3602	-	-	-	-
OPEB, Allocated	3701-3702	-	-	-	-
OPEB, Active Employees	3751-3752	-	-	-	-
Other Employee Benefits	3901-3902	-	-	-	-
Total, Employee Benefits		176,772	37,402	214,174	53,138
4 Books and Supplies					
Approved Textbooks and Core Curricula Materials	4100	10,687	17,046	27,733	14,398
Books and Other Reference Materials	4200	-	-	-	-
Materials and Supplies	4300	15,732	186,880	202,612	18,060
Noncapitalized Equipment	4400	-	30,000	30,000	2,954
Food	4700	-	-	-	-
Total, Books and Supplies		26,419	233,926	260,345	35,412

5 Services and Other Operating Expenditures					
Subagreements for Services	5100	-	52,500	52,500	20,499
Travel and Conferences	5200	1,409	500	1,909	619
Dues and Memberships	5300	-	-	-	-
Insurance	5400	-	-	-	-
Operating and Housekeeping Services	5500	5,613	-	5,613	1,847
Rentals, Leases, Repairs, and Noncap. Improvements	5600	141,050	-	141,050	141,009
Transfers of Direct Costs	5700	-	-	-	-
Professional/Consulting Services and Operating Expend.	5800	49,540	165,254	214,794	23,297
Communications	5900	-	-	-	-
Total, Services and Other Operating Expenditures		197,612	218,254	415,866	187,271
6 Capital Outlay					
Land and Land Improvements	6100	-	-	-	-
Books and Improvements of buildings	6200	-	-	-	-
Books and Media for New School Libraries	6300	-	-	-	-
Equipment	6400	-	63,500	63,500	-
Equipment Replacement	6500	-	-	-	-
Depreciation Expense (accrual basis only)	6900	-	-	-	-
Total, Capital Outlay		-	63,500	63,500	-
7 Other Outgo					
Transfers of Direct Costs	7145	135,223	-	135,223	-
Other Outgo	7141	10,419	-	10,419	-
Transfers of Indirect Costs	7310	(26,450)	26,450	-	-
Interest	7438	-	-	-	-
Principal	7439	-	-	-	-
Total, Other Outgo		119,192	26,450	145,642	-
8 TOTAL EXPENDITURES		1,124,641	712,247	1,836,888	472,517
C EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES		(225,986)	(84,214)	(310,200)	(223,923)
D OTHER FINANCING SOURCES / USES					
1 Other Sources		-	-	-	-
2 Less: Other Uses (REU)		-	-	-	-
3 Contributions Between Unrestricted and Restricted Accounts (must net to zero)		(77,220)	77,220	-	-
4 Total, Other Financing Sources / Uses		(77,220)	77,220	-	-
E NET INCREASE (DECREASE IN FUND BALANCE / NET POSITION)		(303,206)	(6,994)	(310,200)	(223,923)
F FUND BALANCE / NET POSITION					
1 Beginning Fund Balance / Net Position As of Estimated Actuals		433,199	44,776	477,975	477,975
2 Ending Fund Balance / Net Position		129,993	37,782	167,775	254,052

AMERICAN RIVER COLLEGIATE ACADEMY

2022-2023 First Interim Report

2022-2023 Cashflow Projection

DESCRIPTION	OBJECT	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	ACCRUAL	TOTAL
A. BEGINNING CASH	N/A														
	9110	313,020	282,095	163,379	166,841	197,893	201,734	155,349	97,171	203,530	169,646	130,954	92,262		
B. RECEIPTS															
Revenue Limit Sources															
LCOFF / General Purpose	8010-8019		50,930	45,836	-	126,859	63,429	63,429	63,429	63,429	63,429	63,429	100,571		704,770
EPA	8012			2,720	-		2,720		4,811				4,811		15,062
In-Lieu Property Taxes	8080-8099				112,698	3,500	3,500	3,500	3,500	3,500	3,500	3,500	2,802		140,000
TOTAL LCFF		-	50,930	48,556	112,698	130,359	69,649	66,929	71,740	66,929	66,929	66,929	108,184	-	859,832
Federal Revenue	8100-8299					-	-	-	140,240	-	-	-	-	420,721	560,961
State Revenue	8300-8599				2,570	-	-	4,808	-	4,808	-	-	-	7,044	19,230
Local	8600-8799	432	2,200	24,647	6,561	5,200	5,200	4,333	7,800	7,800	7,800	7,800	6,892		86,665
All Other Financing Sources	8930-8979					-	-	-	-	-	-	-	-	-	-
TOTAL RECEIPTS		432	53,130	73,203	121,829	135,559	74,849	76,070	219,780	79,537	74,729	74,729	115,076	427,765	1,526,688
		28.99%	26.58%	26.51%	27.04%										
C. DISBURSEMENTS															
Certificated Salaries	1000-1999	24,638	52,979	47,435	51,760	53,109	53,109	53,109	53,109	53,109	53,109	53,109	53,109	62,180	663,864
Classified Salaries	2000-2999	1,622	6,332	7,199	4,731	6,247	6,247	6,247	6,247	6,247	6,247	6,247	6,247	3,637	73,497
Employee Benefits (All)	3000-3999	7,614	15,767	14,481	15,276	16,620	16,620	16,620	16,620	16,620	16,620	16,620	16,620	28,076	214,174
Books, Supplies	4000-4999	522	19,168	15,065	657	26,035	13,017	31,241	10,414	10,414	10,414	10,414	15,621	97,363	260,345
Services	5000-5999	20,105	131,977	16,024	19,165	27,031	27,031	27,031	27,031	27,031	27,031	27,031	27,031	12,347	415,866
Capital Outlay	6000-6999					-	-	-	-	-	-	-	63,500	-	63,500
Other Outgo	7141					-	5,210	-	-	-	-	-	-	5,209	10,419
Transfer of Direct Costs	7145					-	-	-	-	-	-	-	-	135,223	135,223
Debt Service - Principal	7439					-	-	-	-	-	-	-	-	-	-
Debt Service - Interest	7438					-	-	-	-	-	-	-	-	-	-
All Other Financing Sources						-	-	-	-	-	-	-	-	-	-
TOTAL DISBURSEMENTS		54,501	226,223	100,204	91,589	129,042	121,234	134,248	113,421	113,421	113,421	113,421	182,128	344,035	1,836,888
D. PRIOR YEAR TRANSACTIONS															
Cash Not In Treasury	9111-9199					-	-	-	-	-	-	-	-	-	-
Accounts Receivable (Governments)	9290	32,037	54,377	35,308	812	-	-	-	-	-	-	-	69,340	-	191,874
Prepaid Expenditures	9330	7,989				-	-	-	-	-	-	-	-	-	7,989
Other Current Assets	9340					-	-	-	-	-	-	-	-	-	-
Accounts Payable	9500-9599	(16,882)		(4,845)		(2,676)	-	-	-	-	-	-	-	-	(24,403)
Deferred Revenue	9650					-	-	-	-	-	-	-	-	-	-
Interfund borrowing	9610					-	-	-	-	-	-	-	-	-	-
TOTAL PRIOR YEAR TRANSACTIONS		23,144	54,377	30,463	812	(2,676)	-	-	-	-	-	-	69,340	-	175,460
E. NET INCREASE/DECREASE (B-C+D)		(30,925)	(118,716)	3,462	31,052	3,841	(46,385)	(58,178)	106,359	(33,884)	(38,692)	(38,692)	2,288	83,730	(134,740)
F. ENDING CASH (A + E)		282,095	163,379	166,841	197,893	201,734	155,349	97,171	203,530	169,646	130,954	92,262	94,550		
G. ENDING CASH, PLUS ACCRUALS															178,280

Expenses	1,836,888
Days per year	365
Exp per day	5,033
Cash	94,550
Days Cash On Hand	19
Cash + Deferral	178,280
	35
Cash + Deferral - AP	522,315
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AMERICAN RIVER COLLEGIATE ACADEMY

2022-2023 First Interim Report

2023-2024 Cashflow Projection

DESCRIPTION	OBJECT	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	ACCRUAL	TOTAL
A. BEGINNING CASH	N/A														
	9110	94,550	119,825	124,717	142,936	177,627	114,233	141,550	50,167	77,083	99,161	127,820	161,273		
B. RECEIPTS															
Revenue Limit Sources															
LCFF / General Purpose	8010-8019	65,682	65,682	118,228	118,228	118,228	118,228	118,228	118,228	118,228	118,228	118,228	118,232		1,313,648
EPA	8012	-	-	6,223	-	-	6,223	-	-	6,223	-	-	6,221		24,890
In-Lieu Property Taxes	8080-8099	-	8,400	16,800	11,200	11,200	11,200	11,200	11,200	11,200	11,900	11,900	11,900	11,900	140,000
TOTAL LCFF		65,682	74,082	141,251	129,428	129,428	135,651	129,428	129,428	135,651	130,128	130,128	136,353	11,900	1,478,538
Federal Revenue	8100-8299	-	1,474	-	2,948	-	-	3,275	-	4,094	-	-	-	4,584	16,375
State Revenue	8300-8599	-	-	-	-	5,444	1,815	1,452	2,178	-	1,815	1,815	3,630	18,146	36,295
Local	8600-8799	7,800	6,200	9,300	14,000	9,300	7,800	9,300	7,800	14,000	14,000	14,000	7,800	34,119	155,419
All Other Financing Sources	8930-8979	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL RECEIPTS		73,482	81,756	150,551	146,376	144,172	145,266	143,455	139,406	153,745	145,943	145,943	147,783	68,749	1,686,627
C. DISBURSEMENTS															
Certificated Salaries	1000-1999	39,861	56,470	56,470	56,470	56,470	56,470	56,470	56,470	56,470	56,470	56,470	59,793		664,354
Classified Salaries	2000-2999	4,472	6,373	6,373	6,373	6,373	6,373	6,373	6,373	6,373	6,373	6,373	6,333		74,535
Employee Benefits (All)	3000-3999	12,857	18,224	18,224	18,224	18,224	18,224	18,224	18,224	18,224	18,224	18,224	19,177	16,965	231,239
Books, Supplies	4000-4999	17,285	5,319	3,324	6,648	6,648	3,324	7,978	2,659	2,659	2,659	2,659	4,000	1,320	66,482
Services	5000-5999	23,970	23,970	47,941	23,970	119,851	33,558	33,558	28,764	47,941	33,558	28,764	28,764	4,796	479,405
Capital Outlay	6000-6999	-	-	-	-	-	-	-	-	-	-	-	11,000	-	11,000
Other Outgo	7141	-	-	-	-	-	-	7,501	-	-	-	-	-	9,105	16,606
Transfer of Direct Costs	7145	-	-	-	-	-	-	104,734	-	-	-	-	-	104,734	209,468
Debt Service - Principal	7439	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt Service - Interest	7438	-	-	-	-	-	-	-	-	-	-	-	-	-	-
All Other Financing Sources		-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL DISBURSEMENTS		98,445	110,356	132,332	111,685	207,566	117,949	234,838	112,490	131,667	117,284	112,490	129,067	136,920	1,753,089
D. PRIOR YEAR TRANSACTIONS															
Cash Not In Treasury	9111-9199	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accounts Receivable (Governments)	9290	256,659	171,106	-	-	-	-	-	-	-	-	-	-	-	427,765
Prepaid Expenditures	9330	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Current Assets	9340	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accounts Payable	9500-9599	(206,421)	(137,614)	-	-	-	-	-	-	-	-	-	-	-	(344,035)
Deferred Revenue	9650	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interfund borrowing	9610	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL PRIOR YEAR TRANSACTIONS		50,238	33,492	-	-	-	-	-	-	-	-	-	-	-	83,730
E. NET INCREASE/DECREASE (B-C+D)		25,275	4,892	18,219	34,691	(63,394)	27,317	(91,383)	26,916	22,078	28,659	33,453	18,716	(68,171)	17,268
F. ENDING CASH (A + E)		119,825	124,717	142,936	177,627	114,233	141,550	50,167	77,083	99,161	127,820	161,273	179,989		
G. ENDING CASH, PLUS ACCRUALS															111,818

Expenses	1,753,089
Days per year	365
Exp per day	4,803
Cash	179,989
Days Cash On Hand	37
Cash + Deferral	111,818
	23
Cash + Deferral - AP	248,738
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AMERICAN RIVER COLLEGIATE ACADEMY

2022-2023 First Interim Report

2024-2025 Cashflow Projection

DESCRIPTION	OBJECT	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	ACCRUAL	TOTAL
A. BEGINNING CASH	N/A														
	9110	179,989	54,720	53,580	81,841	132,277	62,154	104,648	2,198	44,849	81,262	124,975	174,717		
B. RECEIPTS															
Revenue Limit Sources															
LCFF / General Purpose	8010-8019	83,692	83,692	150,645	150,645	150,645	150,645	150,645	150,645	150,645	150,645	150,645	150,646	-	1,673,835
EPA	8012	-	-	7,648	-	-	7,648	-	-	7,648	-	-	7,646	-	30,590
In-Lieu Property Taxes	8080-8099	-	8,400	16,800	11,200	11,200	11,200	11,200	11,200	11,200	11,900	11,900	11,900	11,900	140,000
TOTAL LCFF		83,692	92,092	175,093	161,845	161,845	169,493	161,845	161,845	169,493	162,545	162,545	170,192	11,900	1,844,425
Federal Revenue	8100-8299	-	2,659	-	5,317	-	-	5,908	-	7,385	-	-	-	-	8,270
State Revenue	8300-8599	-	-	-	-	10,637	3,546	2,836	4,255	-	3,546	3,546	7,091	35,453	70,910
Local	8600-8799	8,800	7,100	10,600	15,900	10,600	8,800	10,600	8,800	15,900	15,900	15,900	8,800	39,169	176,869
All Other Financing Sources	8930-8979	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL RECEIPTS		92,492	101,851	185,693	183,062	183,082	181,839	181,189	174,900	192,778	181,991	181,991	186,083	94,792	2,121,743
C. DISBURSEMENTS															
Certificated Salaries	1000-1999	44,759	63,782	63,782	63,782	63,782	63,782	63,782	63,782	63,782	63,782	63,782	63,410		745,989
Classified Salaries	2000-2999	4,425	6,566	6,566	6,566	6,566	6,566	6,566	6,566	6,566	6,566	6,566	6,713		76,798
Employee Benefits (All)	3000-3999	15,001	21,456	21,456	21,456	21,456	21,456	21,456	21,456	21,456	21,456	21,456	21,388	12,071	283,020
Books, Supplies	4000-4999	27,760	8,542	5,338	10,677	10,677	5,338	12,812	4,271	4,271	4,271	4,271	6,400	2,141	106,769
Services	5000-5999	30,145	30,145	60,290	30,145	150,724	42,203	42,203	36,174	60,290	42,203	36,174	36,200	6,001	602,897
Capital Outlay	6000-6999	-	-	-	-	-	-	-	-	-	-	-	11,000	-	11,000
Other Outgo	7141	-	-	-	-	-	-	10,133	-	-	-	-	-	-	10,132
Transfer of Direct Costs	7145	-	-	-	-	-	-	126,687	-	-	-	-	-	-	126,687
Debt Service - Principal	7439	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt Service - Interest	7438	-	-	-	-	-	-	-	-	-	-	-	-	-	-
All Other Financing Sources		-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL DISBURSEMENTS		122,090	130,491	157,432	132,626	253,205	139,345	283,639	132,249	156,365	138,278	132,249	145,111	157,032	2,080,112
D. PRIOR YEAR TRANSACTIONS															
Cash Not In Treasury	9111-9199	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accounts Receivable (Governments)	9290	41,249	27,500	-	-	-	-	-	-	-	-	-	-	-	68,749
Prepaid Expenditures	9330	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Current Assets	9340	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accounts Payable	9500-9599	(136,920)	-	-	-	-	-	-	-	-	-	-	-	-	(136,920)
Deferred Revenue	9650	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interfund borrowing	9610	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL PRIOR YEAR TRANSACTIONS		(95,671)	27,500	-	-	-	-	-	-	-	-	-	-	-	(68,171)
E. NET INCREASE/DECREASE (B-C+D)		(125,269)	(1,140)	28,261	50,436	(70,123)	42,494	(102,450)	42,651	36,413	43,713	49,742	40,972	(62,240)	(26,540)
F. ENDING CASH (A + E)		54,720	53,580	81,841	132,277	62,154	104,648	2,198	44,849	81,262	124,975	174,717	215,689		
G. ENDING CASH, PLUS ACCRUALS															153,449

Expenses	2,080,112
Days per year	365
Exp per day	5,699
Cash	215,689
Days Cash On Hand	38
Cash + Deferral	153,449
	27
Cash + Deferral - AP	310,481
	54