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August 4, 2022

Mr. Ace Ensign

Rocklin Academy-Gateway  
2204 Plaza Drive, Suite 200  
Rocklin, CA 95765

RE: FY 2022-23 Adopted Budget Report

Dear Mr. Ensign,

Thank you for the timely submission of the 2022-23 Adopted Budget Report and back up documentation for Rocklin Academy-Gateway. In accordance with Education Code 47604.32, Newcastle Elementary School District has the responsibility to monitor the fiscal condition of Rocklin Academy-Gateway.

The Newcastle Elementary School District has completed the review of the 2022-23 Adopted Budget Report. Based on the data provided to our office the report has been **accepted** with the following comments:

- The multi-year projection shows that the charter school will be able to meet its financial obligations for the current and two subsequent years and has a positive certification.

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

Thank you,

Raenel Toste

Chief Business Official

Newcastle Elementary School District

[rtoste@newcastle.k12.ca.us](mailto:rtoste@newcastle.k12.ca.us)

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

NEWCASTLE ELEMENTARY/CHARTER SCHOOL \* HARVEST RIDGE COOPERATIVE CHARTER \*  
\*CREEKSIDE CHARTER SCHOOL\* ROCKLIN ACADEMY GATEWAY

The Newcastle Elementary School District, an equal opportunity workplace, Celebrates Successes while Teaching to the Future.



# ROCKLIN ACADEMY

## FAMILY OF SCHOOLS

**2022-2023**

# **Adopted Budget Report**

Presented to the Board of Directors  
June 13, 2022

# ROCKLIN ACADEMY FAMILY OF SCHOOLS

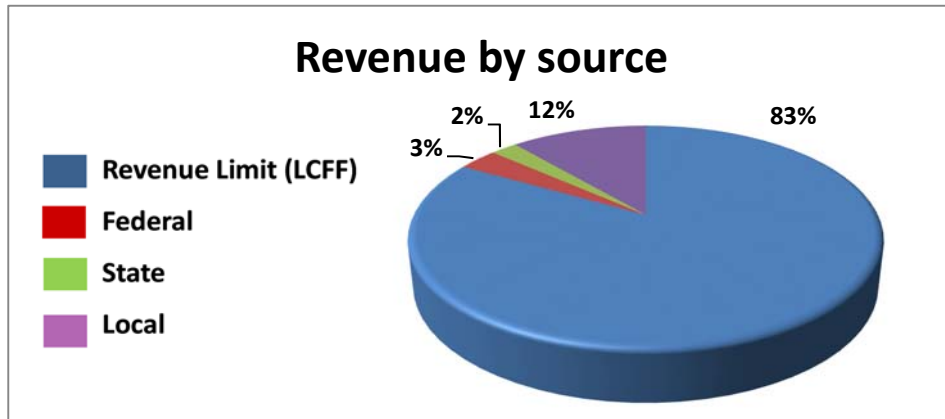
## 2022-2023 Adopted Budget Report

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

### Revenue Components

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

Description	Unrestricted	Restricted	Combined
Local Control Funding Formula	\$ 25,386,027		\$ 25,386,027
Federal	-	993,404	993,404
State	493,592	171,275	664,867
Local	1,567,000	1,884,025	3,451,025
Contribution to Restricted	(1,354,164)	1,354,164	-
<b>TOTAL</b>	<b>\$ 26,092,455</b>	<b>\$ 4,402,868</b>	<b>\$ 30,495,323</b>



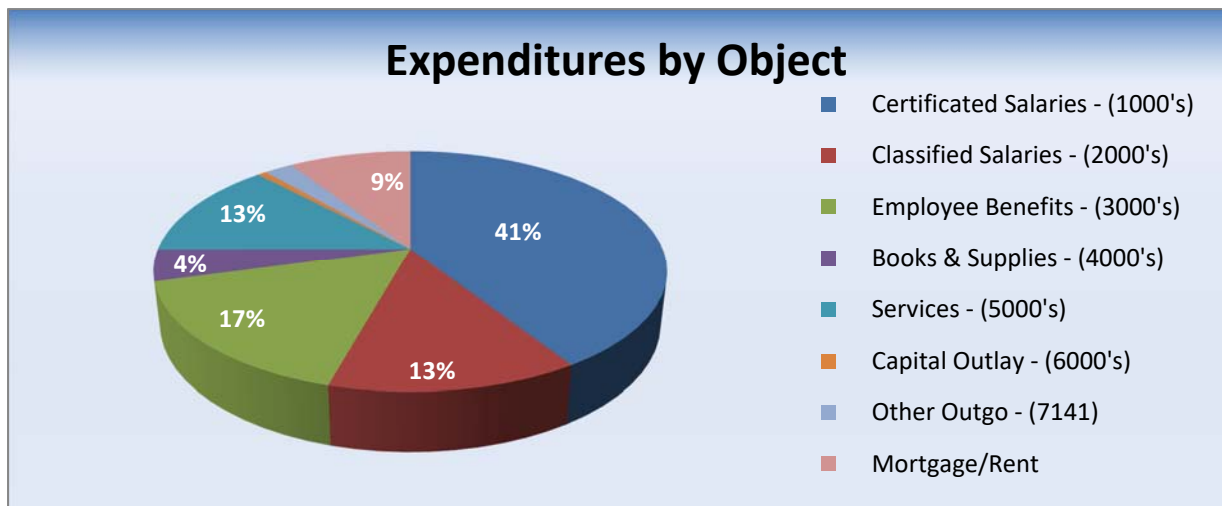
The calculation of revenue is a complicated process with many components. The most significant revenue source for RAFOS is the Local Control Funding Formula (LCFF) which established a ‘target’ base funding level. Future changes to the base funding amount is determined by a Cost of Living Adjustment (COLA)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

**Expenditure Components**

As illustrated below, the majority of expenditures (approximately 71%) are for salaries and benefits related to providing services and resources for our students. Additionally, the cost of facilities (rent and principal/interest) account for approximately 10%, organization wide, of the total unrestricted budget. Actual rent expense varies significantly by each individual site.

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

Description	Unrestricted	Restricted	Combined
Certificated Salaries - (1000's)	\$ 10,716,594	\$ 1,840,964	\$ 12,557,558
Classified Salaries - (2000's)	3,500,024	590,757	4,090,781
Employee Benefits - (3000's)	4,241,815	786,730	5,028,545
Books & Supplies - (4000's)	943,154	356,721	1,299,875
Services - (5000's)	5,240,536	1,152,763	6,393,299
Capital Outlay - (6000's)	191,400	10,000	201,400
Other Outgo - (7141)	653,126	-	653,126
Transfer of In-direct costs - (7310)	(12,469)	12,469	-
Debt Service - Principal - (7439)	107,017	-	107,017
Debt Service - Interest - (7438)	325,113	-	325,113
<b>TOTAL</b>	<b>\$ 25,906,310</b>	<b>\$ 4,750,404</b>	<b>\$ 30,656,714</b>



**Contributions to Restricted Programs**

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

Description	Western Sierra	Rocklin Academy	Gateway	American River	Total
Special Education	141,907	433,755	656,717	77,220	<b>1,309,599</b>

### **Education Protection Account**

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

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

The projected EPA spending plan is indicated below:

<b>EPA Spending Plan for 2022-2023 as of Second interim</b>						
	<b>Western Sierra</b>	<b>Rocklin Academy</b>	<b>Meyers</b>	<b>Gateway</b>	<b>American River</b>	<b>Total</b>
<b>EXPENDITURES</b>						
Certificated Instructional Salaries (1000's)	1,330,764	518,089	121,527	203,145	7,781	<b>2,181,306</b>
Certificated Instructional Benefits (3000's)	405,670	147,305	34,553	61,822	2,989	<b>652,339</b>
<b>Total</b>	<b>1,736,434</b>	<b>665,394</b>	<b>156,080</b>	<b>264,967</b>	<b>10,770</b>	<b>2,833,645</b>

As the LCFF calculators are not yet updated with anticipated EPA amounts, the amounts above reflect the estimated amounts as of budget development. Once EPA amounts are released we will update the EPA spending plan accordingly.

### **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 2024-2025 with projected ending unrestricted cash balances of \$8,458,718, \$8,597,985 and \$8,838,983 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 2022-2023, 2023-2024, and 2024-2025 school years. Based on this information, RAFOS certifies that its financial position is “positive.” As we receive reports and updates regarding the State Budget that affect the current projections, the budget will continue to be updated. If you have questions regarding this report or require additional financial information, please contact the Director of Finance for the Rocklin Academy Family of Schools.

## **Budget Guidelines and Assumptions**

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

### ***Budget Guidelines***

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

### ***Budget Assumptions***

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

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

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

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

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

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

School	2022-23	2023-24	2024-25
Western Sierra	802	813	842
Rocklin Academy*	558	558	558
Gateway	1,230	1,230	1,224
American River	108	150	180
Total	2,698	2,751	2,804

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

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 4<sup>th</sup> school month), P-2 (First day of school through 8<sup>th</sup> school month) and P-Annual (First day of school through last day of school). The majority of our funding is based on our attendance at the 2<sup>nd</sup> attendance reporting period (P-2).

Attendance projections are calculated as follows:

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

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

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

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

Targeted pupils are those classified in one of three categories:

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

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

The LCFF amount we receive is based on the Governors' proposed budgets. The Fiscal Crisis and Management Assistance Team (FCMAT) provides a spreadsheet which is updated based on the changes within the Governors' budget, and is the standard tool used. The LCFF calculator used for this budget projection was version 23.1b. The COLA percentage used is 6.56%. While there have been discussions about adjustments to the "base" amount, no amounts have been revised within these financial projections. Adjustments to the LCFF amounts will be made as more information is made available.

- b. Federal Revenues** – are revenues that come from the Federal Government. Federal revenues are estimated based on the federal entitlement notifications.
  - i. Federal Special Education - The official name is Individuals with Disabilities Education Act (IDEA). Please refer to Special Education under Other State Revenues within the Local Revenues section.
  - ii. Public Charter Schools Start Up Grant – specific to American River Collegiate Academy school site. This is the second year of a two year, reimbursement based grant. It is currently only budgeted in year 1 of the financial statements, and removed for out-year presentation purposes.
  
- c. State Revenues** – are revenues that come from the State of California (other than the LCFF).
  - i. *Lottery* – based upon current year estimates of \$228 per student, of which \$65 is restricted by Proposition 20 for instructional materials.
  - ii. *Mandated Block Grant* – based on approximately \$17 per student for grades K-8 and \$48 per student for grades 9-12.
  - iii. *Expanded Learning Opportunities Grant* – As part of the Governor's budget proposal there was an early implementation of the Expanded Learning Opportunities (ELO) grant. Due to the timing of this grant a portion of the revenues were recorded in the 2020-2021 budget year and the associated expenses will be spent as one-time funds during the 2021-2022 budget year. Remaining funds are budgeted and will be spent during 2022-2023.
  - iv. *Expanded Learning Opportunities Program* – As part of the Governor's budget these funds were provided to certain sites based on demographics of the student population. These programs require a plan prior to spending. As we are waiting a format and requirements for the plan, these funds are included as revenues in the current year, and in



restricted fund balance presentation for the out-years until a plan for spending or return can be developed. Our preliminary plan is to pilot this program at our American River Collegiate Academy site this coming budget year as we work out associated compliance and staffing requirements.

**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 \$715/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 a grant from the Silicon Schools Fund for our American River Collegiate Academy. This grant requires that we have certain milestones, which we believe we will meet. We have not included grant funds within the 2022-2023 years or beyond. 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>2023-2024</u>	<u>2024-2025</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. A separate additional reserve of 20% will also be accounted for within unrestricted fund balance.
8. **BEGINNING FUND BALANCE** – based on estimated ending fund balance, accounted for by each school.
9. **ENDING FUND BALANCE** – will strive to include a reserve of at least 20% by each school, including restricted cash and the REU, of budgeted expenditures; accounted for by each school providing for ongoing organizational stability. Ending fund balance shall not be used for ongoing expenditures.
10. **CASH FLOW** – is derived from published schedules when available. When published schedules are not available, a historical average is used to estimate the timing of payments and deposits.

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

	<u>Combined 2022-23</u>	<u>Combined 2023-24</u>	<u>Combined 2024-25</u>
<b><u>Revenues:</u></b>			
Local Control Funding Formula	\$ 25,386,027	\$ 26,809,234	\$ 28,330,981
Federal	993,404	365,667	382,917
State	664,867	650,421	689,121
Local	3,451,025	3,620,955	3,707,592
<b>Total Revenues</b>	<u>30,495,323</u>	<u>31,446,277</u>	<u>33,110,611</u>
<b><u>Expenditures:</u></b>			
Certificated Salaries - (1000's)	12,557,558	12,491,075	13,100,851
Classified Salaries - (2000's)	4,090,781	4,376,079	4,546,910
Employee Benefits - (3000's)	5,028,545	5,149,119	5,453,340
Books & Supplies - (4000's)	1,299,875	1,311,790	1,367,717
Services - (5000's)	6,393,299	6,701,755	7,071,277
Capital Outlay - (6000's)	201,400	11,000	11,000
Other Outgo - (7141)	653,126	661,656	668,637
Transfer of Direct Costs - (7145)	-	-	-
Transfer of In-direct Costs - (7310)	-	-	-
Debt Service - Principal - (7439)	107,017	112,017	116,601
Debt Service - Interest - (7438)	325,113	321,948	318,609
<b>Total Expenses</b>	<u>30,656,714</u>	<u>31,136,439</u>	<u>32,654,942</u>
<b>Excess (Deficit) from Operations</b>	(161,391)	309,838	455,669
<b>Fund Balance, Beginning</b>	9,346,897	9,185,506	9,495,344
<b>Fund Balance, Ending</b>	<u>\$ 9,185,506</u>	<u>\$ 9,495,344</u>	<u>\$ 9,951,013</u>
<b><u>Components of Ending Fund Balance:</u></b>			
<b>Designated Amounts:</b>			
Reserve for Economic Uncertainties: 5%	1,714,038	1,748,305	1,834,324
Additional Reserve: 15%	4,932,512	5,035,316	5,293,370
Restricted Cash	209,600	209,600	209,600
Prepaid Expenditures	-	-	-
Temporarily Restricted	368,378	241,875	136,180
Unrestricted	1,960,978	2,260,248	2,477,539
<b>Fund Balance, Ending</b>	<u>\$ 9,185,506</u>	<u>\$ 9,495,344</u>	<u>\$ 9,951,013</u>

**Rocklin Academy Family of Schools**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**2022-2023 Adopted Budget Report**  
**2022-2023 Combined**

	<b>Support Services</b>	<b>Childrens Programs</b>	<b>Western Sierra</b>	<b>Rocklin Academy</b>	<b>Gateway</b>	<b>American River</b>	<b>Organization Wide</b>
<b>Revenues:</b>							
Local Control Funding Formula	\$ -	\$ -	\$ 7,974,862	\$ 5,088,735	\$ 11,254,830	\$ 1,067,600	\$ 25,386,027
Federal	-	-	233,897	165,148	326,523	267,836	993,404
State	-	-	213,898	136,936	287,451	26,582	664,867
Local	-	1,567,000	573,430	398,970	834,405	77,220	3,451,025
<b>Total Revenues</b>	<b>-</b>	<b>1,567,000</b>	<b>8,996,087</b>	<b>5,789,789</b>	<b>12,703,209</b>	<b>1,439,238</b>	<b>30,495,323</b>
<b>Expenditures:</b>							
Certificated Salaries - (1000's)	762,874	-	3,954,239	2,362,027	4,866,103	612,315	12,557,558
Classified Salaries - (2000's)	714,046	1,015,783	758,281	536,713	989,636	76,322	4,090,781
Employee Benefits - (3000's)	486,670	153,943	1,491,199	903,787	1,795,526	197,420	5,028,545
Books & Supplies - (4000's)	48,500	66,200	302,470	231,400	517,724	133,581	1,299,875
Services - (5000's)	1,641,938	264,975	713,747	266,262	3,155,483	350,894	6,393,299
Capital Outlay - (6000's)	-	12,200	25,000	25,000	129,200	10,000	201,400
Other Outgo - (7141)	-	-	79,749	450,000	112,253	11,124	653,126
Transfer of Direct Costs - (7145)	(3,624,028)	79,020	956,983	1,119,522	1,335,025	133,478	-
Transfer of In-direct Costs - (7310)	-	-	-	-	-	-	-
Debt Service - Principal - (7439)	-	-	107,017	-	-	-	107,017
Debt Service - Interest - (7438)	-	-	325,113	-	-	-	325,113
<b>Total Expenses</b>	<b>30,000</b>	<b>1,592,121</b>	<b>8,713,798</b>	<b>5,894,711</b>	<b>12,900,950</b>	<b>1,525,134</b>	<b>30,656,714</b>
<b>Excess (Deficit) from Operations</b>	<b>(30,000)</b>	<b>(25,121)</b>	<b>282,289</b>	<b>(104,922)</b>	<b>(197,741)</b>	<b>(85,896)</b>	<b>(161,391)</b>
<b>Other Financing Transactions:</b>							
Other Financing Sources	-	-	-	-	-	-	-
Capital Outlay - (6000's)	-	-	-	-	-	-	-
Debt Service - Principal - (7000's)	-	-	-	-	-	-	-
<b>Excess (deficit)</b>	<b>(30,000)</b>	<b>(25,121)</b>	<b>282,289</b>	<b>(104,922)</b>	<b>(197,741)</b>	<b>(85,896)</b>	<b>(161,391)</b>
<b>Fund Balance, Beginning</b>	<b>365,452</b>	<b>328,236</b>	<b>1,391,074</b>	<b>3,387,247</b>	<b>3,467,703</b>	<b>407,185</b>	<b>9,346,897</b>
<b>Fund Balance, Ending</b>	<b>\$ 335,452</b>	<b>\$ 303,115</b>	<b>\$ 1,673,363</b>	<b>\$ 3,282,325</b>	<b>\$ 3,269,962</b>	<b>\$ 321,289</b>	<b>\$ 9,185,506</b>
<b>Components of Ending Fund Balance:</b>							
<b>Designated Amounts:</b>							
Reserve for Economic Uncertainties: 5%	182,701	79,606	435,690	294,736	645,048	76,257	1,714,038
Additional Reserve: 15%	548,104	238,818	1,097,470	884,207	1,935,143	228,770	4,932,512
Restricted Cash	-	-	209,600	-	-	-	209,600
Prepaid Expenditures	-	-	-	-	-	-	-
Temporarily Restricted	-	-	111,748	86,543	170,087	-	368,378
Unrestricted	(395,353)	(15,309)	(181,145)	2,016,839	519,684	16,262	1,960,978
	<b>\$ 335,452</b>	<b>\$ 303,115</b>	<b>\$ 1,673,363</b>	<b>\$ 3,282,325</b>	<b>\$ 3,269,962</b>	<b>\$ 321,289</b>	<b>\$ 9,185,506</b>

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

	<b>Support Services</b>	<b>Childrens Programs</b>	<b>Western Sierra</b>	<b>Rocklin Academy</b>	<b>Gateway</b>	<b>American River</b>	<b>Organization Wide</b>
<b>Revenues:</b>							
Local Control Funding Formula	\$ -	\$ -	\$ 8,381,604	\$ 5,281,777	\$ 11,670,488	\$ 1,475,365	\$ 26,809,234
Federal	-	-	131,292	69,750	145,875	18,750	365,667
State	-	-	182,856	136,936	287,451	43,178	650,421
Local	-	1,629,680	573,430	398,970	834,405	184,470	3,620,955
<b>Total Revenues</b>	<b>-</b>	<b>1,629,680</b>	<b>9,269,182</b>	<b>5,887,433</b>	<b>12,938,219</b>	<b>1,721,763</b>	<b>31,446,277</b>
<b>Expenditures:</b>							
Certificated Salaries - (1000's)	781,946	-	3,929,151	2,281,940	4,818,026	680,012	12,491,075
Classified Salaries - (2000's)	731,897	1,041,178	953,430	550,131	1,021,013	78,430	4,376,079
Employee Benefits - (3000's)	557,715	157,792	1,481,517	891,022	1,820,155	240,918	5,149,119
Books & Supplies - (4000's)	48,985	67,524	385,495	233,714	524,565	51,507	1,311,790
Services - (5000's)	1,709,129	270,275	720,884	268,924	3,188,397	544,146	6,701,755
Capital Outlay - (6000's)	-	-	-	-	-	11,000	11,000
Other Outgo - (7141)	-	-	79,749	450,000	116,705	15,202	661,656
Transfer of Direct Costs - (7145)	(3,829,672)	79,020	1,005,792	1,161,991	1,400,459	182,410	-
Transfer of In-direct Costs - (7310)	-	-	-	-	-	-	-
Debt Service - Principal - (7439)	-	-	112,017	-	-	-	112,017
Debt Service - Interest - (7438)	-	-	321,948	-	-	-	321,948
<b>Total Expenses</b>	<b>-</b>	<b>1,615,789</b>	<b>8,989,983</b>	<b>5,837,722</b>	<b>12,889,320</b>	<b>1,803,625</b>	<b>31,136,439</b>
Excess (Deficit) from Operations	-	13,891	279,199	49,711	48,899	(81,862)	309,838
<b>Other Financing Transactions:</b>							
Other Financing Sources	-	-	-	-	-	-	-
Capital Outlay - (6000's)	-	-	-	-	-	-	-
Debt Service - Principal - (7000's)	-	-	-	-	-	-	-
Excess (deficit)	-	13,891	279,199	49,711	48,899	(81,862)	309,838
Fund Balance, Beginning	335,452	303,115	1,673,363	3,282,325	3,269,962	321,289	9,185,506
Fund Balance, Ending	<b>\$ 335,452</b>	<b>\$ 317,006</b>	<b>\$ 1,952,562</b>	<b>\$ 3,332,036</b>	<b>\$ 3,318,861</b>	<b>\$ 239,427</b>	<b>\$ 9,495,344</b>
<b>Components of Ending Fund Balance:</b>							
Designated Amounts:							
Reserve for Economic Uncertainties: 5%	191,484	80,789	449,499	291,886	644,466	90,181	1,748,305
Additional Reserve: 15%	574,451	242,368	1,138,897	875,658	1,933,398	270,544	5,035,316
Restricted Cash	-	-	209,600	-	-	-	209,600
Prepaid Expenditures	-	-	-	-	-	-	-
Temporarily Restricted	-	-	75,672	64,591	101,612	-	241,875
Unrestricted	(430,483)	(6,151)	78,894	2,099,901	639,385	(121,298)	2,260,248
	<b>\$ 335,452</b>	<b>\$ 317,006</b>	<b>\$ 1,952,562</b>	<b>\$ 3,332,036</b>	<b>\$ 3,318,861</b>	<b>\$ 239,427</b>	<b>\$ 9,495,344</b>

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

	<u>Support Services</u>	<u>Childrens Programs</u>	<u>Western Sierra</u>	<u>Rocklin Academy</u>	<u>Gateway</u>	<u>American River</u>	<u>Organization Wide</u>
<b>Revenues:</b>							
Local Control Funding Formula	\$ -	\$ -	\$ 9,012,804	\$ 5,474,189	\$12,056,191	\$ 1,787,797	\$ 28,330,981
Federal	-	-	131,292	69,750	145,875	36,000	382,917
State	-	-	182,856	136,936	287,451	81,878	689,121
Local	-	1,694,867	573,430	398,970	834,405	205,920	3,707,592
			-	-	-	-	
<b>Total Revenues</b>	<b>-</b>	<b>1,694,867</b>	<b>9,900,382</b>	<b>6,079,845</b>	<b>13,323,922</b>	<b>2,111,595</b>	<b>33,110,611</b>
<b>Expenditures:</b>							
Certificated Salaries - (1000's)	801,495	-	4,227,380	2,338,988	4,938,476	794,512	13,100,851
Classified Salaries - (2000's)	750,194	1,093,237	977,266	563,884	1,046,538	115,791	4,546,910
Employee Benefits - (3000's)	571,658	165,682	1,598,555	913,298	1,904,206	299,941	5,453,340
Books & Supplies - (4000's)	49,475	68,874	389,350	236,052	529,811	94,155	1,367,717
Services - (5000's)	1,858,701	275,681	728,093	271,613	3,252,165	685,024	7,071,277
Capital Outlay - (6000's)	-	-	-	-	-	11,000	11,000
Other Outgo - (7141)	-	-	79,749	450,000	120,562	18,326	668,637
Transfer of Direct Costs - (7145)	(4,031,523)	79,020	1,081,536	1,204,322	1,446,743	219,902	-
Transfer of In-direct Costs - (7310)	-	-	-	-	-	-	-
Debt Service - Principal - (7439)	-	-	116,601	-	-	-	116,601
Debt Service - Interest - (7438)	-	-	318,609	-	-	-	318,609
<b>Total Expenses</b>	<b>-</b>	<b>1,682,494</b>	<b>9,517,139</b>	<b>5,978,157</b>	<b>13,238,501</b>	<b>2,238,651</b>	<b>32,654,942</b>
<b>Excess (Deficit) from Operations</b>	<b>-</b>	<b>12,373</b>	<b>383,243</b>	<b>101,688</b>	<b>85,421</b>	<b>(127,056)</b>	<b>455,669</b>
<b>Other Financing Transactions:</b>							
Other Financing Sources	-	-	-	-	-	-	-
Capital Outlay - (6000's)	-	-	-	-	-	-	-
Debt Service - Principal - (7000's)	-	-	-	-	-	-	-
<b>Excess (deficit)</b>	<b>-</b>	<b>12,373</b>	<b>383,243</b>	<b>101,688</b>	<b>85,421</b>	<b>(127,056)</b>	<b>455,669</b>
<b>Fund Balance, Beginning</b>	<b>335,452</b>	<b>317,006</b>	<b>1,952,562</b>	<b>3,332,036</b>	<b>3,318,861</b>	<b>239,427</b>	<b>9,495,344</b>
<b>Fund Balance, Ending</b>	<b>\$ 335,452</b>	<b>\$ 329,379</b>	<b>\$ 2,335,805</b>	<b>\$ 3,433,724</b>	<b>\$ 3,404,282</b>	<b>\$ 112,371</b>	<b>\$ 9,951,013</b>
<b>Components of Ending Fund Balance:</b>							
<b>Designated Amounts:</b>							
Reserve for Economic Uncertainties: 5%	201,576	84,125	475,857	298,908	661,925	111,933	1,834,324
Additional Reserve: 15%	604,728	252,374	1,217,971	896,724	1,985,775	335,798	5,293,370
Restricted Cash	-	-	209,600	-	-	-	209,600
Prepaid Expenditures	-	-	-	-	-	-	-
Temporarily Restricted	-	-	38,812	64,231	33,137	-	136,180
Unrestricted	(470,852)	(7,120)	393,565	2,173,861	723,445	(335,360)	2,477,539
	<b>\$ 335,452</b>	<b>\$ 329,379</b>	<b>\$ 2,335,805</b>	<b>\$ 3,433,724</b>	<b>\$ 3,404,282</b>	<b>\$ 112,371</b>	<b>\$ 9,951,013</b>

# ROCKLIN ACADEMY FAMILY OF SCHOOLS

## 2022-2023 Adopted Budget Report

### 2022-23 Cashflow Projection

DESCRIPTION	OBJECT	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	ACCRUAL	TOTAL
<b>A. BEGINNING CASH</b>	9110	11,722,494	8,357,139	7,835,580	8,151,892	8,455,052	7,441,282	7,414,256	7,452,148	7,742,059	8,045,147	8,219,452	8,457,690		
<b>B. RECEIPTS</b>		<b>PROJECTION</b>													
Revenue Limit Sources															
LCFF / General Purpose	8010-8019	1,011,551	1,011,551	1,820,792	1,820,792	1,820,792	1,820,792	1,820,792	1,820,792	1,820,792	1,820,792	1,820,792	1,820,792	-	20,231,027
EPA	8012	-	-	-	-	-	-	-	-	-	-	-	-	-	-
In-Lieu Property Taxes	8080-8099	-	309,300	618,600	412,400	412,400	412,400	412,400	412,400	412,400	438,175	438,175	438,175	438,175	5,155,000
<b>TOTAL LCFF</b>		1,011,551	1,320,851	2,439,392	2,233,192	2,233,192	2,233,192	2,233,192	2,233,192	2,233,192	2,258,967	2,258,967	2,258,972	438,175	25,386,027
Federal Revenue	8100-8299	-	-	-	-	-	-	-	397,362	-	-	-	-	596,042	993,404
State Revenue	8300-8599	-	-	-	-	99,730	33,243	26,595	39,892	-	33,243	33,243	66,487	332,434	664,867
Local	8600-8799	103,500	241,600	241,600	345,100	207,100	207,100	207,100	207,100	586,700	207,100	207,100	207,100	482,825	3,451,025
All Other Financing Sources	8930-8979	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL RECEIPTS</b>		1,115,051	1,562,451	2,680,992	2,578,292	2,540,022	2,473,535	2,466,887	2,877,546	2,819,892	2,499,310	2,499,310	2,532,559	1,849,476	30,495,323
<b>C. DISBURSEMENTS</b>															
Certificated Salaries	1000-1999	804,449	1,067,400	1,067,400	1,067,400	1,067,400	1,067,400	1,067,400	1,067,400	1,067,400	1,067,400	1,067,400	1,079,109		12,557,558
Classified Salaries	2000-2999	262,427	347,700	347,700	347,700	347,700	347,700	347,700	347,700	347,700	347,700	347,700	351,354		4,090,781
Employee Benefits (All)	3000-3999	309,394	410,379	410,379	410,379	410,379	410,379	410,379	410,379	410,379	410,379	410,379	414,834	200,527	5,028,545
Books, Supplies	4000-4999	337,968	103,990	64,994	129,988	129,988	64,994	155,985	51,995	51,995	51,995	51,995	77,202	26,786	1,299,875
Services	5000-5999	319,665	319,665	639,330	319,665	1,598,325	447,531	447,531	383,598	639,330	447,531	383,598	386,196	61,334	6,393,299
Capital Outlay	6000-6999	100,700	50,350	50,350	-	-	-	-	-	-	-	-	-	-	201,400
Other Outgo	7141	-	-	-	-	-	-	-	326,563	-	-	-	-	326,563	653,126
Debt Service - Principal	7439	-	-	-	-	-	-	-	-	-	-	-	107,017		107,017
Debt Service - Interest	7438	-	-	-	-	-	162,557	-	-	-	-	-	162,556		325,113
All Other Financing Sources		-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL DISBURSEMENTS</b>		2,134,603	2,299,484	2,580,153	2,275,132	3,553,792	2,500,561	2,428,995	2,587,635	2,516,804	2,325,005	2,261,072	2,578,268	615,210	30,656,714
<b>D. PRIOR YEAR TRANSACTIONS</b>															
Cash Not In Treasury	9111-9199	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accounts Receivable (Governments)	9290	430,947	215,474	215,473	-	-	-	-	-	-	-	-	-	-	861,894
Prepaid Expenditures	9330	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Current Assets	9340	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accounts Payable	9500-9599	(2,776,750)	-	-	-	-	-	-	-	-	-	-	-	-	(2,776,750)
Deferred Revenue	9650	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Restricted Cash	9910	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL PRIOR YEAR TRANSACTIONS</b>		(2,345,803)	215,474	215,473	-	-	-	-	-	-	-	-	-	-	(1,914,856)
<b>E. NET INCREASE/DECREASE (B-C+D)</b>		(3,365,355)	(521,559)	316,312	303,160	(1,013,770)	(27,026)	37,892	289,911	303,088	174,305	238,238	(45,709)	1,234,266	(2,076,247)
<b>F. ENDING CASH (A + E)</b>		8,357,139	7,835,580	8,151,892	8,455,052	7,441,282	7,414,256	7,452,148	7,742,059	8,045,147	8,219,452	8,457,690	8,411,981		
<b>G. ENDING CASH, PLUS ACCRUALS</b>															9,646,247

Total Revenues	30,495,323
Total Expenditures	30,656,714
Net Income	(161,391)
**Plus capital outlay	201,400
Plus interest expense	325,113
Adjusted income	<u>365,122</u>
Scheduled Debt Service	321,948
Paid from Debt Issuance	0
Net Debt Service	<u>321,948</u>
	<u>1.13</u>

Expenses	30,656,714
Days per year	365
Exp per day	83,991
Cash	8,411,981
Days Cash On Hand	100
Cash + Deferral	9,646,247
	115
Cash + Deferral - AP	10,261,457
	122



# ROCKLIN ACADEMY FAMILY OF SCHOOLS

## 2022-2023 Adopted Budget Report

### 2023-24 Cashflow Projection

DESCRIPTION	OBJECT	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	ACCRUAL	TOTAL
<b>A. BEGINNING CASH</b>	9110	8,411,981	7,768,542	7,551,571	8,214,334	8,444,577	7,432,032	7,465,376	7,561,365	7,511,495	7,883,657	8,116,868	8,417,097		
<b>B. RECEIPTS</b>		<b>PROJECTION</b>													
Revenue Limit Sources															
LCFF / General Purpose	8010-8019	1,082,712	1,082,712	1,948,881	1,948,881	1,948,881	1,948,881	1,948,881	1,948,881	1,948,881	1,948,881	1,948,881	1,948,881		21,654,234
EPA	8012	-	-	-	-	-	-	-	-	-	-	-	-		-
In-Lieu Property Taxes	8080-8099	-	309,300	618,600	412,400	412,400	412,400	412,400	412,400	412,400	438,175	438,175	438,175	438,175	5,155,000
<b>TOTAL LCFF</b>		1,082,712	1,392,012	2,567,481	2,361,281	2,361,281	2,361,281	2,361,281	2,361,281	2,361,281	2,387,056	2,387,056	2,387,056	438,175	26,809,234
Federal Revenue	8100-8299	-	-	-	-	-	-	-	-	-	-	-	-	365,667	365,667
State Revenue	8300-8599	-	-	-	-	97,563	32,521	26,017	39,025	-	32,521	32,521	65,042	325,211	650,421
Local	8600-8799	108,600	253,500	253,500	217,300	217,300	217,300	217,300	217,300	615,600	217,300	217,300	217,300	651,355	3,620,955
All Other Financing Sources	8930-8979	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL RECEIPTS</b>		1,191,312	1,645,512	2,820,981	2,578,581	2,676,144	2,611,102	2,604,598	2,617,606	2,976,881	2,636,877	2,636,877	2,669,398	1,780,408	31,446,277
<b>C. DISBURSEMENTS</b>															
Certificated Salaries	1000-1999	825,983	1,068,000	1,068,000	1,068,000	1,068,000	1,068,000	1,068,000	1,068,000	1,068,000	1,068,000	1,068,000	985,092		12,491,075
Classified Salaries	2000-2999	294,803	374,200	374,200	374,200	374,200	374,200	374,200	374,200	374,200	374,200	374,200	339,276		4,376,079
Employee Benefits (All)	3000-3999	341,840	439,871	439,871	439,871	439,871	439,871	439,871	439,871	439,871	439,871	439,871	408,569		5,149,119
Books, Supplies	4000-4999	341,065	104,943	65,590	131,179	131,179	65,590	157,415	52,472	52,472	52,472	52,472	77,917	27,024	1,311,790
Services	5000-5999	335,088	335,088	670,176	335,088	1,675,439	469,123	469,123	402,105	670,176	469,123	402,105	404,665	64,456	6,701,755
Capital Outlay	6000-6999	5,500	2,750	2,750	-	-	-	-	-	-	-	-	-	-	11,000
Other Outgo	7141	-	-	-	-	-	-	-	330,828	-	-	-	-	330,828	661,656
Debt Service - Principal	7439	-	-	-	-	-	-	-	-	-	-	-	112,017		112,017
Debt Service - Interest	7438	-	-	-	-	-	160,974	-	-	-	-	-	160,974		321,948
All Other Financing Sources		-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL DISBURSEMENTS</b>		2,144,279	2,324,852	2,620,587	2,348,338	3,688,689	2,577,758	2,508,609	2,667,476	2,604,719	2,403,666	2,336,648	2,488,510	422,308	31,136,439
<b>D. PRIOR YEAR TRANSACTIONS</b>															
Cash Not In Treasury	9111-9199	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accounts Receivable (Governments)	9290	924,738	462,369	462,369	-	-	-	-	-	-	-	-	-	-	1,849,476
Prepaid Expenditures	9330	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Current Assets	9340	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accounts Payable	9500-9599	(615,210)	-	-	-	-	-	-	-	-	-	-	-	-	(615,210)
Deferred Revenue	9650	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Restricted Cash	9910	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL PRIOR YEAR TRANSACTIONS</b>		309,528	462,369	462,369	-	-	-	-	-	-	-	-	-	-	1,234,266
<b>E. NET INCREASE/DECREASE (B-C+D)</b>		(643,439)	(216,971)	662,763	230,243	(1,012,545)	33,344	95,989	(49,870)	372,162	233,211	300,229	180,888	1,358,100	1,544,104
<b>F. ENDING CASH (A + E)</b>		7,768,542	7,551,571	8,214,334	8,444,577	7,432,032	7,465,376	7,561,365	7,511,495	7,883,657	8,116,868	8,417,097	8,597,985		
<b>G. ENDING CASH, PLUS ACCRUALS</b>															9,956,085

Total Revenues	31,446,277
Total Expenditures	31,136,439
Net Income	309,838
**Plus capital outlay	11,000
Plus interest expense	321,948
Adjusted income	<u>642,786</u>
Scheduled Debt Service	318,608
Paid from Debt Issuance	0
Net Debt Service	<u>318,608</u>
	<u>2.02</u>

Expenses	31,136,439
Days per year	365
Exp per day	85,305
Cash	8,597,985
Days Cash On Hand	101
Cash + Deferral	9,956,085
	117
Cash + Deferral - AP	10,378,393
	122

# ROCKLIN ACADEMY FAMILY OF SCHOOLS

## 2022-2023 Adopted Budget Report

### 2024-25 Cashflow Projection

DESCRIPTION	OBJECT	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	ACCRUAL	TOTAL
<b>A. BEGINNING CASH</b>	9110	8,597,985	7,939,142	7,694,264	8,373,192	8,634,479	7,584,879	7,648,278	7,768,351	7,748,016	8,145,602	8,407,758	8,740,626		
<b>B. RECEIPTS</b>		<b>PROJECTION</b>													
Revenue Limit Sources															
LCFF / General Purpose	8010-8019	1,158,799	1,158,799	2,085,838	2,085,838	2,085,838	2,085,838	2,085,838	2,085,838	2,085,838	2,085,838	2,085,838	2,085,841		23,175,981
EPA	8012	-	-	-	-	-	-	-	-	-	-	-	-		-
In-Lieu Property Taxes	8080-8099	-	309,300	618,600	412,400	412,400	412,400	412,400	412,400	412,400	438,175	438,175	438,179	438,171	5,155,000
<b>TOTAL LCFF</b>		1,158,799	1,468,099	2,704,438	2,498,238	2,498,238	2,498,238	2,498,238	2,498,238	2,498,238	2,524,013	2,524,013	2,524,020	438,171	28,330,981
Federal Revenue	8100-8299	-	-	-	-	-	-	-	-	-	-	-	-	382,917	382,917
State Revenue	8300-8599	-	-	-	-	103,368	34,456	27,565	41,347	-	34,456	34,456	68,912	344,561	689,121
Local	8600-8799	111,200	259,500	259,500	222,500	222,500	222,500	222,500	222,500	630,300	222,500	222,500	222,500	667,092	3,707,592
All Other Financing Sources	8930-8979	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL RECEIPTS</b>		1,269,999	1,727,599	2,963,938	2,720,738	2,824,106	2,755,194	2,748,303	2,762,085	3,128,538	2,780,969	2,780,969	2,815,432	1,832,741	33,110,611
<b>C. DISBURSEMENTS</b>															
Certificated Salaries	1000-1999	862,583	1,120,100	1,120,100	1,120,100	1,120,100	1,120,100	1,120,100	1,120,100	1,120,100	1,120,100	1,120,100	1,037,268		13,100,851
Classified Salaries	2000-2999	305,003	388,800	388,800	388,800	388,800	388,800	388,800	388,800	388,800	388,800	388,800	353,907		4,546,910
Employee Benefits (All)	3000-3999	356,114	460,215	460,215	460,215	460,215	460,215	460,215	460,215	460,215	460,215	460,215	495,076		5,453,340
Books, Supplies	4000-4999	355,606	109,417	68,386	136,772	136,772	68,386	164,126	54,709	54,709	54,709	54,709	81,317	28,099	1,367,717
Services	5000-5999	353,564	353,564	707,128	353,564	1,767,819	494,989	494,989	424,277	707,128	494,989	424,277	426,865	68,124	7,071,277
Capital Outlay	6000-6999	5,500	2,750	2,750	-	-	-	-	-	-	-	-	-	-	11,000
Other Outgo	7141	-	-	-	-	-	-	-	334,319	-	-	-	-	334,318	668,637
Debt Service - Principal	7439	-	-	-	-	-	-	-	-	-	-	-	116,601		116,601
Debt Service - Interest	7438	-	-	-	-	-	159,305	-	-	-	-	-	159,304		318,609
All Other Financing Sources		-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL DISBURSEMENTS</b>		2,238,370	2,434,846	2,747,379	2,459,451	3,873,706	2,691,795	2,628,230	2,782,420	2,730,952	2,518,813	2,448,101	2,670,338	430,541	32,654,942
<b>D. PRIOR YEAR TRANSACTIONS</b>															
Cash Not In Treasury	9111-9199	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accounts Receivable (Governments)	9290	924,738	462,369	462,369	-	-	-	-	-	-	-	-	-	-	1,849,476
Prepaid Expenditures	9330	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Current Assets	9340	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accounts Payable	9500-9599	(615,210)	-	-	-	-	-	-	-	-	-	-	-	-	(615,210)
Deferred Revenue	9650	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Restricted Cash	9910	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL PRIOR YEAR TRANSACTIONS</b>		309,528	462,369	462,369	-	-	-	-	-	-	-	-	-	-	1,234,266
<b>E. NET INCREASE/DECREASE (B-C+D)</b>		(658,843)	(244,878)	678,928	261,287	(1,049,600)	63,999	120,073	(20,335)	397,586	262,156	332,868	145,094	1,402,200	1,689,935
<b>F. ENDING CASH (A + E)</b>		7,939,142	7,694,264	8,373,192	8,634,479	7,584,879	7,648,278	7,768,351	7,748,016	8,145,602	8,407,758	8,740,626	8,885,720		
<b>G. ENDING CASH, PLUS ACCRUALS</b>															10,287,920

Total Revenues	33,110,611
Total Expenditures	32,654,942
Net Income	455,669
**Plus capital outlay	11,000
Plus interest expense	318,609
Adjusted income	<u>785,278</u>
Scheduled Debt Service	315,067
Paid from Debt Issuance	0
Net Debt Service	<u>315,067</u>
	<u>2.49</u>

Expenses	32,654,942
Days per year	365
Exp per day	89,466
Cash	8,885,720
Days Cash On Hand	99
Cash + Deferral	10,287,920
	115
Cash + Deferral - AP	10,718,461
	120

**THE ROCKLIN ACADEMY - CMO**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**2022-2023 Adopted Budget Report**  
**Combined**

	<u>Combined 2022-2023</u>	<u>Combined 2023-2024</u>	<u>Combined 2024-2025</u>
<b>Revenues:</b>			
Local Control Funding Formula			
LCFF - General Purpose	\$ -	\$ -	\$ -
Education Protection Account	-	-	-
In-Lieu Property Tax	-	-	-
<b>Total LCFF</b>	<u>-</u>	<u>-</u>	<u>-</u>
Federal	-	-	-
State	-	-	-
Local	-	-	-
<b>Total Revenues</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Expenditures:</b>			
Certificated Salaries - (1000's)	\$ 762,874	\$ 781,946	\$ 801,495
Classified Salaries - (2000's)	714,046	731,897	750,194
Employee Benefits - (3000's)	486,670	557,715	571,658
Books & Supplies - (4000's)	48,500	48,985	49,475
Services - (5000's)	1,641,938	1,709,129	1,858,701
Capital Outlay - (6000's)	-	-	-
Other Outgo - (7141)	-	-	-
Transfer of Direct Costs - (7145)	(3,624,028)	(3,829,672)	(4,031,523)
Debt Service - Principal - (7439)	-	-	-
Debt Service - Interest - (7438)	-	-	-
<b>Total Expenditures</b>	<u>\$ 30,000</u>	<u>\$ -</u>	<u>\$ -</u>
Excess (Deficit) from Operations	(30,000)	-	-
<b>Other Financing Transactions:</b>			
Other Financing Sources	-	-	-
Capital Outlay - (6000's)	-	-	-
Debt Service - Principal - (7000's)	-	-	-
Excess (deficit)	<u>(30,000)</u>	<u>-</u>	<u>-</u>
Fund Balance, Beginning	365,452	335,452	335,452
<b>Fund Balance, Ending</b>	<u>\$ 335,452</u>	<u>\$ 335,452</u>	<u>\$ 335,452</u>
<b>Components of Ending Fund Balance:</b>			
<b>Designated Amounts:</b>			
Reserve for Economic Uncertainties: 5%	182,701	191,484	201,576
Additional Reserve: 15%	548,104	574,451	604,728
Restricted Cash	-	-	-
Prepaid Expenditures	-	-	-
Temporarily Restricted	-	-	-
Unrestricted	(395,353)	(430,483)	(470,852)
<b>Fund Balance, Ending</b>	<u>\$ 335,452</u>	<u>\$ 335,452</u>	<u>\$ 335,452</u>

\*Resource includes Unrestricted funds only

**CHILDRENS PROGRAMS**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**2022-2023 Adopted Budget Report**  
**Combined**

	<u>Combined 2022-2023</u>	<u>Combined 2023-2024</u>	<u>Combined 2024-2025</u>
<b>Revenues:</b>			
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	1,694,867
<b>Total Revenues</b>	<u>\$ 1,567,000</u>	<u>\$ 1,629,680</u>	<u>\$ 1,694,867</u>
<b>Expenditures:</b>			
Certificated Salaries - (1000's)	\$ -	\$ -	\$ -
Classified Salaries - (2000's)	1,015,783	1,041,178	1,093,237
Employee Benefits - (3000's)	153,943	157,792	165,682
Books & Supplies - (4000's)	66,200	67,524	68,874
Services - (5000's)	264,975	270,275	275,681
Capital Outlay - (6000's)	12,200	-	-
Other Outgo - (7141)	-	-	-
Transfer of Direct Costs - (7145)	79,020	79,020	79,020
Debt Service - Principal - (7439)	-	-	-
Debt Service - Interest - (7438)	-	-	-
<b>Total Expenditures</b>	<u>\$ 1,592,121</u>	<u>\$ 1,615,789</u>	<u>\$ 1,682,494</u>
Excess (Deficit) from Operations	(25,121)	13,891	12,373
<b>Other Financing Transactions:</b>			
Other Financing Sources	-	-	-
Capital Outlay - (6000's)	-	-	-
Debt Service - Principal - (7000's)	-	-	-
Excess (deficit)	(25,121)	13,891	12,373
Fund Balance, Beginning	328,236	303,115	317,006
<b>Fund Balance, Ending</b>	<u>\$ 303,115</u>	<u>\$ 317,006</u>	<u>\$ 329,379</u>
<b>Components of Ending Fund Balance:</b>			
<b>Designated Amounts:</b>			
Reserve for Economic Uncertainties: 5%	79,606	80,789	84,125
Additional Reserve: 15%	238,818	242,368	252,374
Restricted Cash	-	-	-
Prepaid Expenditures	-	-	-
Temporarily Restricted	-	-	-
Unrestricted	(15,309)	(6,151)	(7,120)
<b>Fund Balance, Ending</b>	<u>\$ 303,115</u>	<u>\$ 317,006</u>	<u>\$ 329,379</u>

\*Resource includes Unrestricted funds only

**WESTERN SIERRA COLLEGIATE ACADEMY**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**2022-2023 Adopted Budget Report**  
**Combined**

	<u>Combined 2022-2023</u>	<u>Combined 2023-2024</u>	<u>Combined 2024-2025</u>
Enrollment:	802.00	813.00	842.00
ADA %	95%	95%	95%
Projected ADA:	762.00	772.00	800.00
<b><u>Revenues:</u></b>			
Local Control Funding Formula			
LCFF - General Purpose	\$ 5,174,862	\$ 5,581,604	\$ 6,212,804
Education Protection Account	-	-	-
In-Lieu Property Tax	2,800,000	2,800,000	2,800,000
Total LCFF	<u>7,974,862</u>	<u>8,381,604</u>	<u>9,012,804</u>
Federal	233,897	100,250	100,250
State	213,898	213,898	213,898
Local	573,430	573,430	573,430
Total Revenues	<u>\$ 8,996,087</u>	<u>\$ 9,269,182</u>	<u>\$ 9,900,382</u>
<b><u>Expenditures:</u></b>			
Certificated Salaries - (1000's)	\$ 3,954,239	\$ 3,929,151	\$ 4,227,380
Classified Salaries - (2000's)	758,281	953,430	977,266
Employee Benefits - (3000's)	1,491,199	1,481,517	1,598,555
Books & Supplies - (4000's)	302,470	385,495	389,350
Services - (5000's)	713,747	720,884	728,093
Capital Outlay - (6000's)	25,000	-	-
Other Outgo - (7141)	79,749	79,749	79,749
Transfer of Direct Costs - (7145)	956,983	1,005,792	1,081,536
Debt Service - Principal - (7439)	107,017	112,017	116,601
Debt Service - Interest - (7438)	325,113	321,948	318,609
Total Expenditures	<u>\$ 8,713,798</u>	<u>\$ 8,989,983</u>	<u>\$ 9,517,139</u>
Excess (Deficit) from Operations	282,289	279,199	383,243
<b><u>Other Financing Transactions:</u></b>			
Other Financing Sources	-	-	-
Capital Outlay - (6000's)	-	-	-
Debt Service - Principal - (7000's)	-	-	-
Excess (deficit)	<u>282,289</u>	<u>279,199</u>	<u>383,243</u>
Fund Balance, Beginning	1,391,074	1,673,363	1,952,562
Fund Balance, Ending	<u>\$ 1,673,363</u>	<u>\$ 1,952,562</u>	<u>\$ 2,335,805</u>
<b><u>Components of Ending Fund Balance:</u></b>			
Designated Amounts:			
Reserve for Economic Uncertainties: 5%	435,690	449,499	475,857
Additional Reserve: 15%	1,097,470	1,138,897	1,217,971
Restricted Cash	209,600	209,600	209,600
Prepaid Expenditures	-	-	-
Temporarily Restricted	111,748	75,672	38,812
Unrestricted	(181,145)	78,894	393,565
Fund Balance, Ending	<u>\$ 1,673,363</u>	<u>\$ 1,952,562</u>	<u>\$ 2,335,805</u>

**WESTERN SIERRA COLLEGIATE ACADEMY**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**2022-2023 Adopted Budget**  
**Unrestricted and Restricted**  
**2022-2023**

	<u>Unrestricted</u>	<u>Restricted</u>	<u>Combined</u>
<b><u>Revenues:</u></b>			
Local Control Funding Formula			
LCFF - General Purpose	\$ 5,174,862	\$ -	\$ 5,174,862
Education Protection Account	-	-	-
In-Lieu Property Tax	2,800,000	-	2,800,000
<b>Total LCFF</b>	<u>7,974,862</u>	<u>-</u>	<u>7,974,862</u>
Federal	-	233,897	233,897
State	161,768	52,130	213,898
Local	-	573,430	573,430
Contributions to Restricted	(153,937)	153,937	-
<b>Total Revenues</b>	<u>\$ 7,982,693</u>	<u>\$ 1,013,394</u>	<u>\$ 8,996,087</u>
<b><u>Expenditures:</u></b>			
Certificated Salaries - (1000's)	\$ 3,453,959	\$ 500,280	\$ 3,954,239
Classified Salaries - (2000's)	609,515	148,766	758,281
Employee Benefits - (3000's)	1,296,439	194,760	1,491,199
Books & Supplies - (4000's)	233,310	69,160	302,470
Services - (5000's)	499,811	213,936	713,747
Capital Outlay - (6000's)	25,000	-	25,000
Other Outgo - (7141)	79,749	-	79,749
Transfer of Direct Costs - (7145)	956,983	-	956,983
Debt Service - Principal - (7439)	107,017	-	107,017
Debt Service - Interest - (7438)	325,113	-	325,113
<b>Total Expenditures</b>	<u>\$ 7,586,896</u>	<u>\$ 1,126,902</u>	<u>\$ 8,713,798</u>
<b>Excess (Deficit) from Operations</b>	395,797	(113,508)	282,289
<b><u>Other Financing Transactions:</u></b>			
Other Financing Sources	-	-	-
Capital Outlay - (6000's)	-	-	-
Debt Service - Principal - (7000's)	-	-	-
<b>Excess (deficit)</b>	<u>395,797</u>	<u>(113,508)</u>	<u>282,289</u>
<b>Fund Balance, Beginning</b>	1,165,818	225,256	1,391,074
<b>Fund Balance, Ending</b>	<u>\$ 1,561,615</u>	<u>\$ 111,748</u>	<u>\$ 1,673,363</u>
<b><u>Components of Ending Fund Balance:</u></b>			
<b>Designated Amounts:</b>			
Reserve for Economic Uncertainties: 5%	435,690		435,690
Additional Reserve: 15%	1,097,470		1,097,470
Restricted Cash	209,600	-	209,600
Prepaid Expenditures	-	-	-
Temporarily Restricted	-	111,748	111,748
Unrestricted	(181,145)	-	(181,145)
<b>Fund Balance, Ending</b>	<u>\$ 1,561,615</u>	<u>\$ 111,748</u>	<u>\$ 1,673,363</u>

**WESTERN SIERRA COLLEGIATE ACADEMY**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**2022-2023 Adopted Budget**  
**Unrestricted and Restricted**  
**2023-2024**

	<u>Unrestricted</u>	<u>Restricted</u>	<u>Combined</u>
<b><u>Revenues:</u></b>			
Local Control Funding Formula			
LCFF - General Purpose	\$ 5,581,604	\$ -	\$ 5,581,604
Education Protection Account	-	-	-
In-Lieu Property Tax	2,800,000	-	2,800,000
<b>Total LCFF</b>	<b>8,381,604</b>	<b>-</b>	<b>8,381,604</b>
Federal	-	100,250	100,250
State	161,768	52,130	213,898
Local	-	573,430	573,430
Contributions to Restricted	(178,990)	178,990	-
<b>Total Revenues</b>	<b>\$ 8,364,382</b>	<b>\$ 904,800</b>	<b>\$ 9,269,182</b>
<b><u>Expenditures:</u></b>			
Certificated Salaries - (1000's)	\$ 3,540,308	\$ 388,843	\$ 3,929,151
Classified Salaries - (2000's)	839,991	113,439	953,430
Employee Benefits - (3000's)	1,328,850	152,667	1,481,517
Books & Supplies - (4000's)	315,643	69,852	385,495
Services - (5000's)	504,809	216,075	720,884
Capital Outlay - (6000's)	-	-	-
Other Outgo - (7141)	79,749	-	79,749
Transfer of Direct Costs - (7145)	1,005,792	-	1,005,792
Debt Service - Principal - (7439)	112,017	-	112,017
Debt Service - Interest - (7438)	321,948	-	321,948
<b>Total Expenditures</b>	<b>\$ 8,049,107</b>	<b>\$ 940,876</b>	<b>\$ 8,989,983</b>
<b>Excess (Deficit) from Operations</b>	<b>315,275</b>	<b>(36,076)</b>	<b>279,199</b>
<b><u>Other Financing Transactions:</u></b>			
Other Financing Sources	-	-	-
Capital Outlay - (6000's)	-	-	-
Debt Service - Principal - (7000's)	-	-	-
<b>Excess (deficit)</b>	<b>315,275</b>	<b>(36,076)</b>	<b>279,199</b>
<b>Fund Balance, Beginning</b>	<b>1,561,615</b>	<b>111,748</b>	<b>1,673,363</b>
<b>Fund Balance, Ending</b>	<b>\$ 1,876,890</b>	<b>\$ 75,672</b>	<b>\$ 1,952,562</b>
<b><u>Components of Ending Fund Balance:</u></b>			
<b>Designated Amounts:</b>			
Reserve for Economic Uncertainties: 5%	449,499		449,499
Additional Reserve: 15%	1,138,897		1,138,897
Restricted Cash	209,600	-	209,600
Prepaid Expenditures	-	-	-
Temporarily Restricted	-	75,672	75,672
Unrestricted	78,894	-	78,894
<b>Fund Balance, Ending</b>	<b>\$ 1,876,890</b>	<b>\$ 75,672</b>	<b>\$ 1,952,562</b>

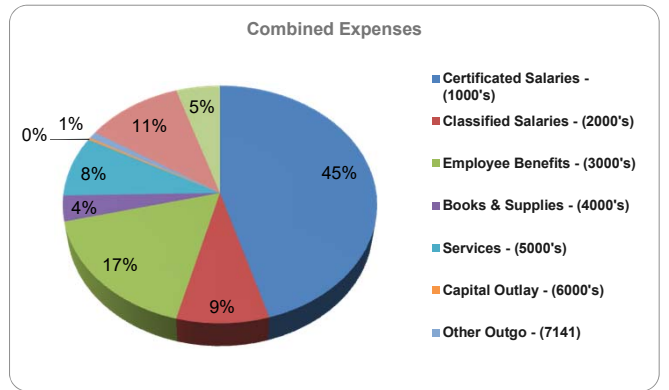
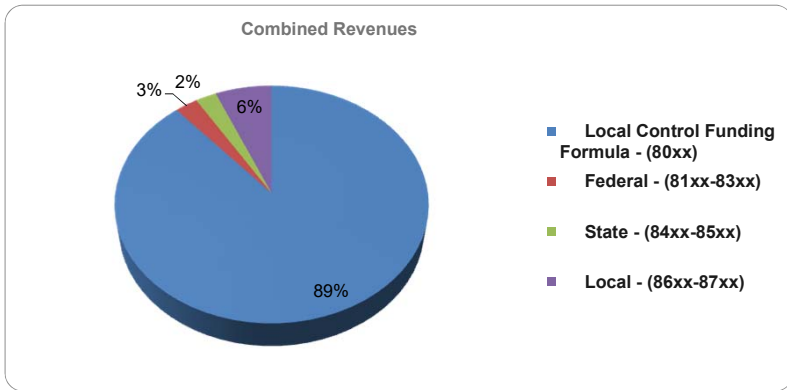
**WESTERN SIERRA COLLEGIATE ACADEMY**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**2022-2023 Adopted Budget**  
**Unrestricted and Restricted**  
**2024-2025**

	<u>Unrestricted</u>	<u>Restricted</u>	<u>Combined</u>
<b><u>Revenues:</u></b>			
Local Control Funding Formula			
LCFF - General Purpose	\$ 6,212,804	\$ -	\$ 6,212,804
Education Protection Account	-	-	-
In-Lieu Property Tax	2,800,000	-	2,800,000
<b>Total LCFF</b>	<b>9,012,804</b>	<b>-</b>	<b>9,012,804</b>
Federal	-	100,250	100,250
State	161,768	52,130	213,898
Local	-	573,430	573,430
Contributions to Restricted	(197,440)	197,440	-
<b>Total Revenues</b>	<b>\$ 8,977,132</b>	<b>\$ 923,250</b>	<b>\$ 9,900,382</b>
<b><u>Expenditures:</u></b>			
Certificated Salaries - (1000's)	\$ 3,828,816	\$ 398,564	\$ 4,227,380
Classified Salaries - (2000's)	860,991	116,275	977,266
Employee Benefits - (3000's)	1,442,071	156,484	1,598,555
Books & Supplies - (4000's)	318,799	70,551	389,350
Services - (5000's)	509,857	218,236	728,093
Capital Outlay - (6000's)	-	-	-
Other Outgo - (7141)	79,749	-	79,749
Transfer of Direct Costs - (7145)	1,081,536	-	1,081,536
Debt Service - Principal - (7439)	116,601	-	116,601
Debt Service - Interest - (7438)	318,609	-	318,609
<b>Total Expenditures</b>	<b>\$ 8,557,029</b>	<b>\$ 960,110</b>	<b>\$ 9,517,139</b>
Excess (Deficit) from Operations	420,103	(36,860)	383,243
<b><u>Other Financing Transactions:</u></b>			
Other Financing Sources	-	-	-
Capital Outlay - (6000's)	-	-	-
Debt Service - Principal - (7000's)	-	-	-
<b>Excess (deficit)</b>	<b>420,103</b>	<b>(36,860)</b>	<b>383,243</b>
<b>Fund Balance, Beginning</b>	<b>1,876,890</b>	<b>75,672</b>	<b>1,952,562</b>
<b>Fund Balance, Ending</b>	<b>\$ 2,296,993</b>	<b>\$ 38,812</b>	<b>\$ 2,335,805</b>
<b><u>Components of Ending Fund Balance:</u></b>			
<b>Designated Amounts:</b>			
Reserve for Economic Uncertainties: 5%	475,857		475,857
Additional Reserve: 15%	1,217,971		1,217,971
Restricted Cash	209,600	-	209,600
Prepaid Expenditures	-	-	-
Temporarily Restricted	-	38,812	38,812
Unrestricted	393,565	-	393,565
<b>Fund Balance, Ending</b>	<b>\$ 2,296,993</b>	<b>\$ 38,812</b>	<b>\$ 2,335,805</b>



**WESTERN SIERRA COLLEGIATE ACADEMY**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**2022-2023 Adopted Budget**

Description	Adopted Budget			Estimated Actuals 2021-2022	Variance %
	Unrestricted	Restricted	Combined		
<b>Revenues:</b>					
Local Control Funding Formula - (80xx)	\$ 7,974,862	\$ -	\$ 7,974,862	\$ 7,273,198	110.00%
Federal - (81xx-83xx)	-	233,897	233,897	338,556	69.00%
State - (84xx-85xx)	161,768	52,130	213,898	538,450	40.00%
Local - (86xx-87xx)	-	573,430	573,430	642,752	89.00%
Contribution - (8980)	(153,937)	153,937	-	-	#DIV/0!
<b>Total Revenues</b>	<b>\$ 7,982,693</b>	<b>\$ 1,013,394</b>	<b>\$ 8,996,087</b>	<b>\$ 8,792,956</b>	<b>102.00%</b>
<b>Expenditures:</b>					
Certificated Salaries - (1000's)	\$ 3,453,959	\$ 500,280	\$ 3,954,239	\$ 3,927,645	101.00%
Classified Salaries - (2000's)	609,515	148,766	758,281	602,362	126.00%
Employee Benefits - (3000's)	1,296,439	194,760	1,491,199	1,368,697	109.00%
Books & Supplies - (4000's)	233,310	69,160	302,470	325,964	93.00%
Services - (5000's)	499,811	213,936	713,747	867,847	82.00%
Capital Outlay - (6000's)	25,000	-	25,000	492,286	5.00%
Other Outgo - (7141)	79,749	-	79,749	72,732	110.00%
Transfer of Direct Costs - (7145)	956,983	-	956,983	950,049	101.00%
Mortgage/Rent	432,130	-	432,130	432,953	100.00%
<b>Total Expenditures</b>	<b>\$ 7,586,896</b>	<b>\$ 1,126,902</b>	<b>\$ 8,713,798</b>	<b>\$ 9,040,535</b>	<b>96.00%</b>
<b>Increase/(Decrease) to Fund Balance</b>	<b>\$ 395,797</b>	<b>\$ (113,508)</b>	<b>\$ 282,289</b>	<b>\$ (247,579)</b>	
<b>Fund Balance, Beginning</b>	<b>\$ 1,165,818</b>	<b>\$ 225,256</b>	<b>\$ 1,391,074</b>		
<b>Fund Balance, Ending</b>	<b>\$ 1,561,615</b>	<b>\$ 111,748</b>	<b>\$ 1,673,363</b>		



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

**ADOPTED BUDGET REPORT**

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

Description	Object Code	Budget		Combined	2021-2022 Estimated Actuals
		Unrestricted	Restricted		
<b>A REVENUES</b>					
1 LCFF Sources					
State Aid - Current Year	8015	5,174,862	-	5,174,862	3,091,007
Education Protection Account State Aid - Current Yea	8012	-	-	-	1,440,191
State Aid - Prior Years	8019	-	-	-	-
Transfers to Charter Schools In Lieu of Property Taxes	8096	2,800,000	-	2,800,000	2,742,000
Other LCFF Transfers	8091, 8097	-	-	-	-
Total, LCFF Sources		7,974,862	-	7,974,862	7,273,198
2 Federal Revenues (See NOTE in Section L)					
No Child Left Behind	8290	-	133,647	133,647	246,545
Special Education - Federal	8181, 8182	-	100,250	100,250	92,011
Child Nutrition - Federal	8220	-	-	-	-
Other Federal Revenues	8110, 8260-8299	-	-	-	-
Total, Federal Revenues		-	233,897	233,897	338,556
3 Other State Revenues					
All Other State Revenues	8500	161,768	52,130	213,898	538,450
Total, Other State Revenues		161,768	52,130	213,898	538,450
4 Other Local Revenues					
Special Education - State	8792	-	573,430	573,430	526,304
All Other Local Revenues	8600-8699	-	-	-	116,448
Total, Local Revenues		-	573,430	573,430	642,752
5 TOTAL REVENUES					
		8,136,630	859,457	8,996,087	8,792,956
<b>B EXPENDITURES</b>					
1 Certificated Salaries					
Certificated Teachers' Salaries	1100	2,843,121	350,742	3,193,863	3,129,921
Certificated Pupil Support Salaries	1200	232,367	107,020	339,387	381,983
Certificated Supervisors' and Administrators' Salaries	1300	378,471	42,518	420,989	415,741
Other Certificated Salaries	1900	-	-	-	-
Total, Certificated Salaries		3,453,959	500,280	3,954,239	3,927,645
2 Noncertificated Salaries					
Noncertificated Instructional Salaries	2100	-	134,087	134,087	65,193
Noncertificated Support Salaries	2200	201,818	-	201,818	179,106
Noncertificated Supervisors' and Administrators' Salaries	2300	-	-	-	-
Clerical and Office Salaries	2400	379,697	14,679	394,376	338,063
Other Noncertificated Salaries	2900	28,000	-	28,000	20,000
Total, Noncertificated Salaries		609,515	148,766	758,281	602,362
3 Employee Benefits					
STRS	3101-3102	588,428	88,057	676,485	596,287
PERS	3201-3202	157,092	28,126	185,218	152,631
OASDI / Medicare / Alternative	3301-3302	91,255	20,346	111,601	114,798
Health and Welfare Benefits	3401-3402	380,953	55,012	435,965	470,073
Unemployment Insurance	3501-3502	18,711	3,219	21,930	34,908
Workers' Compensation Insurance	3601-3602	-	-	-	-
OPEB, Allocated	3701-3702	-	-	-	-
OPEB, Active Employees	3751-3752	-	-	-	-
Other Employee Benefits	3901-3902	60,000	-	60,000	-
Total, Employee Benefits		1,296,439	194,760	1,491,199	1,368,697
4 Books and Supplies					
Approved Textbooks and Core Curricula Materials	4100	-	64,160	64,160	97,252
Books and Other Reference Materials	4200	-	-	-	-
Materials and Supplies	4300	123,310	5,000	128,310	139,212
Noncapitalized Equipment	4400	10,000	-	10,000	13,500
Food	4700	100,000	-	100,000	76,000
Total, Books and Supplies		233,310	69,160	302,470	325,964

5 Services and Other Operating Expenditures					
Subagreements for Services	5100	-			
Travel and Conferences	5200	4,500	2,000	6,500	8,080
Dues and Memberships	5300	1,200	-	1,200	1,200
Insurance	5400	-	-	-	-
Operating and Housekeeping Services	5500	224,000	-	224,000	197,000
Rentals, Leases, Repairs, and Noncap. Improvements	5600	50,500	-	50,500	55,422
Transfers of Direct Costs	5700	-	-	-	-
Professional/Consulting Services and Operating Expend.	5800	194,255	131,936	326,191	604,145
Communications	5900	25,356	80,000	105,356	2,000
Total, Services and Other Operating Expenditures		499,811	213,936	713,747	867,847
6 Capital Outlay					
Land and Land Improvements	6100	-	-	-	472,286
Books and Improvements of buildings	6200	-	-	-	20,000
Books and Media for New School Libraries	6300	-	-	-	-
Equipment	6400	25,000	-	25,000	-
Equipment Replacement	6500	-	-	-	-
Depreciation Expense (accrual basis only)	6900	-	-	-	-
Total, Capital Outlay		25,000	-	25,000	492,286
7 Other Outgo					
Transfers of Direct Costs	7145	956,983	-	956,983	950,049
Other Outgo	7141	79,749	-	79,749	72,732
Debt Service:					
Interest	7438	325,113	-	325,113	328,853
Principal	7439	107,017	-	107,017	104,100
Total, Other Outgo		1,468,862	-	1,468,862	1,455,734
8 TOTAL EXPENDITURES		7,586,896	1,126,902	8,713,798	9,040,535
<b>C EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES</b>		549,734	(267,445)	282,289	(247,579)
<b>D OTHER FINANCING SOURCES / USES</b>					
1 Other Sources				-	-
2 Less: Other Uses (REU)				-	-
3 Contributions Between Unrestricted and Restricted Accounts (must net to zero)				-	-
4 Total, Other Financing Sources / Uses		(153,937)	153,937	-	-
<b>E NET INCREASE (DECREASE IN FUND BALANCE / NET POSITION)</b>		395,797	(113,508)	282,289	(247,579)
<b>F FUND BALANCE / NET POSITION</b>					
1 Beginning Fund Balance / Net Position As of Estimated Actuals		1,165,818	225,256	1,391,074	1,638,653
2 Ending Fund Balance / Net Position		1,561,615	111,748	1,673,363	1,391,074


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

ADOPTED BUDGET REPORT

Charter School Name	Western Sierra Collegiate Academy
CDS#	31-760850-119487
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:

<u>For County Fiscal Contact:</u>	<u>For Approving Entity:</u>	<u>For Charter School:</u>
<u>Teresa Stelzer</u> Name	<u>Barbara Patterson</u> Name	<u>Ace Ensign</u>  Name
<u>District Fiscal Management Advisor</u> Title	<u>Deputy Superintendent, Business and Operations</u> Title	<u>Director of Finance</u> Title
<u>530-886-5857</u> Telephone	<u>916-630-2234</u> Telephone	<u>916-778-4544 xt.80103</u> Telephone
<u>tstelzer@placercoe.k12.ca.us</u> Email Address	<u>bpatterson@rocklin.k12.ca.us</u> Email Address	<u>aensign@rocklinacademy.org</u> Email Address

To the entity that approved the charter school:

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

Signed:   
Charter School Official  
(Original signature required)

Date: 6-13-2022

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: \_\_\_\_\_

**ROCKLIN ACADEMY**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**2022-2023 Adopted Budget**  
**Combined**

	<u>Combined 2022-2023</u>	<u>Combined 2023-2024</u>	<u>Combined 2024-2025</u>
Enrollment:	558.00	558.00	558.00
ADA %	96%	96%	96%
Projected ADA:	535.68	535.68	535.68
 <b><u>Revenues:</u></b>			
Local Control Funding Formula			
LCFF - General Purpose	\$ 3,588,735	\$ 3,781,777	\$ 3,974,189
Education Protection Account	-	-	-
In-Lieu Property Tax	1,500,000	1,500,000	1,500,000
Total LCFF	<u>5,088,735</u>	<u>5,281,777</u>	<u>5,474,189</u>
Federal	165,148	69,750	69,750
State	136,936	136,936	136,936
Local	398,970	398,970	398,970
 Total Revenues	 <u>\$ 5,789,789</u>	 <u>\$ 5,887,433</u>	 <u>\$ 6,079,845</u>
 <b><u>Expenditures:</u></b>			
Certificated Salaries - (1000's)	\$ 2,362,027	\$ 2,281,940	\$ 2,338,988
Classified Salaries - (2000's)	536,713	550,131	563,884
Employee Benefits - (3000's)	903,787	891,022	913,298
Books & Supplies - (4000's)	231,400	233,714	236,052
Services - (5000's)	266,262	268,924	271,613
Capital Outlay - (6000's)	25,000	-	-
Other Outgo - (7141)	450,000	450,000	450,000
Transfer of Direct Costs - (7145)	1,119,522	1,161,991	1,204,322
Debt Service - Principal - (7439)	-	-	-
Debt Service - Interest - (7438)	-	-	-
 Total Expenditures	 <u>\$ 5,894,711</u>	 <u>\$ 5,837,722</u>	 <u>\$ 5,978,157</u>
 Excess (Deficit) from Operations	 (104,922)	 49,711	 101,688
 <b><u>Other Financing Transactions:</u></b>			
Other Financing Sources	-	-	-
Capital Outlay - (6000's)	-	-	-
Debt Service - Principal - (7000's)	-	-	-
 Excess (deficit)	 <u>(104,922)</u>	 <u>49,711</u>	 <u>101,688</u>
 Fund Balance, Beginning	 3,387,247	 3,282,325	 3,332,036
 Fund Balance, Ending	 <u>\$ 3,282,325</u>	 <u>\$ 3,332,036</u>	 <u>\$ 3,433,724</u>
 <b><u>Components of Ending Fund Balance:</u></b>			
Designated Amounts:			
Reserve for Economic Uncertainties: 5%	294,736	291,886	298,908
Additional Reserve: 15%	884,207	875,658	896,724
Restricted Cash	-	-	-
Prepaid Expenditures	-	-	-
Temporarily Restricted	86,543	64,591	64,231
Unrestricted	2,016,839	2,099,901	2,173,861
Fund Balance, Ending	<u>\$ 3,282,325</u>	<u>\$ 3,332,036</u>	<u>\$ 3,433,724</u>

**ROCKLIN ACADEMY**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**2022-2023 Adopted Budget**  
**Unrestricted and Restricted**  
**2022-2023**

	<u>Unrestricted</u>	<u>Restricted</u>	<u>Combined</u>
<b><u>Revenues:</u></b>			
Local Control Funding Formula			
LCFF - General Purpose	\$ 3,588,735	\$ -	\$ 3,588,735
Education Protection Account	-	-	-
In-Lieu Property Tax	1,500,000	-	1,500,000
<b>Total LCFF</b>	<b>5,088,735</b>	<b>-</b>	<b>5,088,735</b>
Federal	-	165,148	165,148
State	100,666	36,270	136,936
Local	-	398,970	398,970
Contributions to Restricted	(442,125)	442,125	-
<b>Total Revenues</b>	<b>\$ 4,747,276</b>	<b>\$ 1,042,513</b>	<b>\$ 5,789,789</b>
<b><u>Expenditures:</u></b>			
Certificated Salaries - (1000's)	\$ 1,828,542	\$ 533,485	\$ 2,362,027
Classified Salaries - (2000's)	351,105	185,608	536,713
Employee Benefits - (3000's)	665,593	238,194	903,787
Books & Supplies - (4000's)	180,160	51,240	231,400
Services - (5000's)	131,224	135,038	266,262
Capital Outlay - (6000's)	25,000	-	25,000
Other Outgo - (7141)	450,000	-	450,000
Transfer of Direct Costs - (7145)	1,119,522	-	1,119,522
Debt Service - Principal - (7439)	-	-	-
Debt Service - Interest - (7438)	-	-	-
<b>Total Expenditures</b>	<b>\$ 4,751,146</b>	<b>\$ 1,143,565</b>	<b>\$ 5,894,711</b>
Excess (Deficit) from Operations	(3,870)	(101,052)	(104,922)
<b><u>Other Financing Transactions:</u></b>			
Other Financing Sources	-	-	-
Capital Outlay - (6000's)	-	-	-
Debt Service - Principal - (7000's)	-	-	-
<b>Excess (deficit)</b>	<b>(3,870)</b>	<b>(101,052)</b>	<b>(104,922)</b>
<b>Fund Balance, Beginning</b>	<b>3,199,652</b>	<b>187,595</b>	<b>3,387,247</b>
<b>Fund Balance, Ending</b>	<b>\$ 3,195,782</b>	<b>\$ 86,543</b>	<b>\$ 3,282,325</b>
<b><u>Components of Ending Fund Balance:</u></b>			
Designated Amounts:			
Reserve for Economic Uncertainties: 5%	294,736		294,736
Additional Reserve: 15%	884,207		884,207
Restricted Cash	-	-	-
Prepaid Expenditures	-	-	-
Temporarily Restricted	-	86,543	86,543
Unrestricted	2,016,839	-	2,016,839
<b>Fund Balance, Ending</b>	<b>\$ 3,195,782</b>	<b>\$ 86,543</b>	<b>\$ 3,282,325</b>

**ROCKLIN ACADEMY**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**2022-2023 Adopted Budget**  
**Unrestricted and Restricted**  
**2023-2024**

	<u>Unrestricted</u>	<u>Restricted</u>	<u>Combined</u>
<b><u>Revenues:</u></b>			
Local Control Funding Formula			
LCFF - General Purpose	\$ 3,781,777	\$ -	\$ 3,781,777
Education Protection Account	-	-	-
In-Lieu Property Tax	1,500,000	-	1,500,000
<b>Total LCFF</b>	<b>5,281,777</b>	<b>-</b>	<b>5,281,777</b>
Federal	-	69,750	69,750
State	100,666	36,270	136,936
Local	-	398,970	398,970
Contributions to Restricted	(467,919)	467,919	-
<b>Total Revenues</b>	<b>\$ 4,914,524</b>	<b>\$ 972,909</b>	<b>\$ 5,887,433</b>
<b><u>Expenditures:</u></b>			
Certificated Salaries - (1000's)	\$ 1,874,256	\$ 407,684	\$ 2,281,940
Classified Salaries - (2000's)	359,883	190,248	550,131
Employee Benefits - (3000's)	682,233	208,789	891,022
Books & Supplies - (4000's)	181,962	51,752	233,714
Services - (5000's)	132,536	136,388	268,924
Capital Outlay - (6000's)	-	-	-
Other Outgo - (7141)	450,000	-	450,000
Transfer of Direct Costs - (7145)	1,161,991	-	1,161,991
Debt Service - Principal - (7439)	-	-	-
Debt Service - Interest - (7438)	-	-	-
<b>Total Expenditures</b>	<b>\$ 4,842,861</b>	<b>\$ 994,861</b>	<b>\$ 5,837,722</b>
Excess (Deficit) from Operations	71,663	(21,952)	49,711
<b><u>Other Financing Transactions:</u></b>			
Other Financing Sources	-	-	-
Capital Outlay - (6000's)	-	-	-
Debt Service - Principal - (7000's)	-	-	-
<b>Excess (deficit)</b>	<b>71,663</b>	<b>(21,952)</b>	<b>49,711</b>
<b>Fund Balance, Beginning</b>	<b>3,195,782</b>	<b>86,543</b>	<b>3,282,325</b>
<b>Fund Balance, Ending</b>	<b>\$ 3,267,445</b>	<b>\$ 64,591</b>	<b>\$ 3,332,036</b>
<b><u>Components of Ending Fund Balance:</u></b>			
Designated Amounts:			
Reserve for Economic Uncertainties: 5%	291,886		291,886
Additional Reserve: 15%	875,658		875,658
Restricted Cash	-	-	-
Prepaid Expenditures	-	-	-
Temporarily Restricted	-	64,591	64,591
Unrestricted	2,099,901	-	2,099,901
<b>Fund Balance, Ending</b>	<b>\$ 3,267,445</b>	<b>\$ 64,591</b>	<b>\$ 3,332,036</b>

**ROCKLIN ACADEMY**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**2022-2023 Adopted Budget**  
**Unrestricted and Restricted**  
**2024-2025**

	<u>Unrestricted</u>	<u>Restricted</u>	<u>Combined</u>
<b><u>Revenues:</u></b>			
Local Control Funding Formula			
LCFF - General Purpose	\$ 3,974,189	\$ -	\$ 3,974,189
Education Protection Account	-	-	-
In-Lieu Property Tax	1,500,000	-	1,500,000
<b>Total LCFF</b>	<b>5,474,189</b>	<b>-</b>	<b>5,474,189</b>
Federal	-	69,750	69,750
State	100,666	36,270	136,936
Local	-	398,970	398,970
Contributions to Restricted	(489,969)	489,969	-
<b>Total Revenues</b>	<b>\$ 5,084,886</b>	<b>\$ 994,959</b>	<b>\$ 6,079,845</b>
<b><u>Expenditures:</u></b>			
Certificated Salaries - (1000's)	\$ 1,921,112	\$ 417,876	\$ 2,338,988
Classified Salaries - (2000's)	368,880	195,004	563,884
Employee Benefits - (3000's)	699,289	214,009	913,298
Books & Supplies - (4000's)	183,782	52,270	236,052
Services - (5000's)	155,453	116,160	271,613
Capital Outlay - (6000's)	-	-	-
Other Outgo - (7141)	450,000	-	450,000
Transfer of Direct Costs - (7145)	1,204,322	-	1,204,322
Debt Service - Principal - (7439)	-	-	-
Debt Service - Interest - (7438)	-	-	-
<b>Total Expenditures</b>	<b>\$ 4,982,838</b>	<b>\$ 995,319</b>	<b>\$ 5,978,157</b>
Excess (Deficit) from Operations	102,048	(360)	101,688
<b><u>Other Financing Transactions:</u></b>			
Other Financing Sources	-	-	-
Capital Outlay - (6000's)	-	-	-
Debt Service - Principal - (7000's)	-	-	-
<b>Excess (deficit)</b>	<b>102,048</b>	<b>(360)</b>	<b>101,688</b>
<b>Fund Balance, Beginning</b>	<b>3,267,445</b>	<b>64,591</b>	<b>3,332,036</b>
<b>Fund Balance, Ending</b>	<b>\$ 3,369,493</b>	<b>\$ 64,231</b>	<b>\$ 3,433,724</b>
<b><u>Components of Ending Fund Balance:</u></b>			
Designated Amounts:			
Reserve for Economic Uncertainties: 5%	298,908		298,908
Additional Reserve: 15%	896,724		896,724
Restricted Cash	-	-	-
Prepaid Expenditures	-	-	-
Temporarily Restricted	-	64,231	64,231
Unrestricted	2,173,861	-	2,173,861
<b>Fund Balance, Ending</b>	<b>\$ 3,369,493</b>	<b>\$ 64,231</b>	<b>\$ 3,433,724</b>

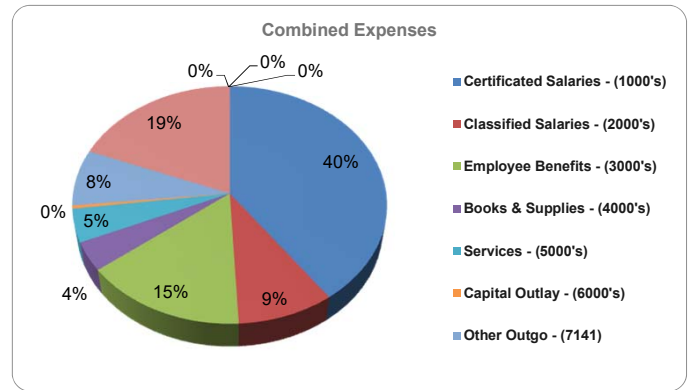
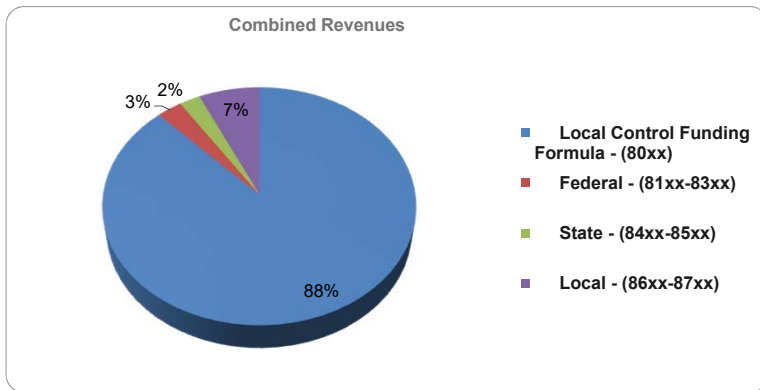


**ROCKLIN ACADEMY**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**2022-2023 ADOPTED BUDGET REPORT**

Description	Budget			Estimated Actuals 2021-2022	Variance %
	Unrestricted	Restricted	Combined		
<b>Revenues:</b>					
Local Control Funding Formula - (80xx)	\$ 5,088,735	\$ -	\$ 5,088,735	\$ 4,418,899	115.00%
Federal - (81xx-83xx)	-	165,148	165,148	226,404	73.00%
State - (84xx-85xx)	100,666	36,270	136,936	299,722	46.00%
Local - (86xx-87xx)	-	398,970	398,970	412,091	97.00%
Contribution - (8980)	(442,125)	442,125	-	-	#DIV/0!
<b>Total Revenues</b>	<b>\$ 4,747,276</b>	<b>\$ 1,042,513</b>	<b>\$ 5,789,789</b>	<b>\$ 5,357,116</b>	<b>108.00%</b>

Description	Unrestricted	Restricted	Combined	Combined	Combined
<b>Expenditures:</b>					
Certificated Salaries - (1000's)	\$ 1,828,542	\$ 533,485	\$ 2,362,027	\$ 2,539,155	93.00%
Classified Salaries - (2000's)	351,105	185,608	536,713	479,718	112.00%
Employee Benefits - (3000's)	665,593	238,194	903,787	823,941	110.00%
Books & Supplies - (4000's)	180,160	51,240	231,400	300,604	77.00%
Services - (5000's)	131,224	135,038	266,262	154,775	172.00%
Capital Outlay - (6000's)	25,000	-	25,000	12,000	208.00%
Other Outgo - (7141)	450,000	-	450,000	447,448	101.00%
Transfer of Direct Costs - (7145)	1,119,522	-	1,119,522	1,043,865	107.00%
Debt Service - Principal - (7439)	-	-	-	-	#DIV/0!
Debt Service - Interest - (7438)	-	-	-	-	#DIV/0!
Other Outgo - (7619)	-	-	-	-	#DIV/0!
<b>Total Expenditures</b>	<b>\$ 4,751,146</b>	<b>\$ 1,143,565</b>	<b>\$ 5,894,711</b>	<b>\$ 5,801,506</b>	<b>102.00%</b>

<b>Increase/(Decrease) to Fund Balance</b>	\$ (3,870)	\$ (101,052)	\$ (104,922)	\$ (444,390)	
<b>Fund Balance, Beginning</b>	\$ 3,199,652	\$ 187,595	\$ 3,387,247	\$ 3,387,247	
<b>Fund Balance, Ending</b>	\$ 3,195,782	\$ 86,543	\$ 3,282,325	\$ 2,942,857	



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

**ADOPTED BUDGET REPORT**

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

Description	Object Code	Budget		Combined	2021-2022 Estimated Actuals
		Unrestricted	Restricted		
<b>A REVENUES</b>					
1 LCFF Sources					
State Aid - Current Year	8015	2,906,875	-	2,906,875	1,489,454
Education Protection Account State Aid - Current Year	8012	-	-	-	738,537
State Aid - Prior Years	8019	-	-	-	-
Transfers to Charter Schools In Lieu of Property Taxes	8096	1,215,000	-	1,215,000	1,295,000
Other LCFF Transfers	8091, 8097	-	-	-	-
Total, LCFF Sources		4,121,875	-	4,121,875	3,522,991
2 Federal Revenues (See NOTE in Section L)					
No Child Left Behind	8290	-	95,398	95,398	110,578
Special Education - Federal	8181, 8182	-	56,497	56,497	49,394
Child Nutrition - Federal	8220	-	-	-	-
Other Federal Revenues	8110, 8260-8299	-	-	-	-
Total, Federal Revenues		-	151,895	151,895	159,972
3 Other State Revenues					
All Other State Revenues	8500	81,539	29,379	110,918	233,290
Total, Other State Revenues		81,539	29,379	110,918	233,290
4 Other Local Revenues					
Special Education - State	8792	-	323,166	323,166	282,532
All Other Local Revenues	8600-8699	-	-	-	57,222
Total, Local Revenues		-	323,166	323,166	339,754
5 TOTAL REVENUES		4,203,414	504,440	4,707,854	4,256,007
<b>B EXPENDITURES</b>					
1 Certificated Salaries					
Certificated Teachers' Salaries	1100	1,372,552	367,684	1,740,236	1,539,362
Certificated Pupil Support Salaries	1200	19,252	62,138	81,390	107,254
Certificated Supervisors' and Administrators' Salaries	1300	89,315	30,995	120,310	98,172
Other Certificated Salaries	1900	-	-	-	-
Total, Certificated Salaries		1,481,119	460,817	1,941,936	1,744,788
2 Noncertificated Salaries					
Noncertificated Instructional Salaries	2100	88,449	139,641	228,090	219,670
Noncertificated Support Salaries	2200	-	-	-	-
Noncertificated Supervisors' and Administrators' Salaries	2300	-	-	-	-
Clerical and Office Salaries	2400	195,946	10,702	206,648	186,448
Other Noncertificated Salaries	2900	-	-	-	-
Total, Noncertificated Salaries		284,395	150,343	434,738	406,118
3 Employee Benefits					
STRS	3101-3102	272,651	77,294	349,945	256,395
PERS	3201-3202	42,075	30,013	72,088	55,523
OASDI / Medicare / Alternative	3301-3302	38,457	17,622	56,079	67,694
Health and Welfare Benefits	3401-3402	136,965	72,665	209,630	195,624
Unemployment Insurance	3501-3502	8,482	2,808	11,290	26,525
Workers' Compensation Insurance	3601-3602	-	-	-	-
OPEB, Allocated	3701-3702	-	-	-	-
OPEB, Active Employees	3751-3752	-	-	-	-
Other Employee Benefits	3901-3902	50,000	-	50,000	-
Total, Employee Benefits		548,630	200,402	749,032	601,761
4 Books and Supplies					
Approved Textbooks and Core Curricula Materials	4100	12,150	36,158	48,308	59,080
Books and Other Reference Materials	4200	-	-	-	-
Materials and Supplies	4300	52,780	4,860	57,640	86,018
Noncapitalized Equipment	4400	-	486	486	600
Food	4700	100,000	-	100,000	120,000
Total, Books and Supplies		164,930	41,504	206,434	265,698

5 Services and Other Operating Expenditures					
Subagreements for Services	5100	-	-	-	-
Travel and Conferences	5200	548	2,187	2,735	4,400
Dues and Memberships	5300	-	-	-	350
Insurance	5400	-	-	-	-
Operating and Housekeeping Services	5500	12,150	-	12,150	-
Rentals, Leases, Repairs, and Noncap. Improvements	5600	6,885	-	6,885	6,300
Transfers of Direct Costs	5700	-	(100,000)	(100,000)	(100,000)
Professional/Consulting Services and Operating Expend.	5800	28,350	108,360	136,710	160,024
Communications	5900	72,048	81,000	153,048	13,490
Total, Services and Other Operating Expenditures		119,981	91,547	211,528	84,564
6 Capital Outlay					
Land and Land Improvements	6100	-	-	-	-
Books and Improvements of buildings	6200	-	-	-	-
Books and Media for New School Libraries	6300	-	-	-	-
Equipment	6400	25,000	-	25,000	12,000
Equipment Replacement	6500	-	-	-	-
Depreciation Expense (accrual basis only)	6900	-	-	-	-
Total, Capital Outlay		25,000	-	25,000	12,000
7 Other Outgo					
Transfers of Direct Costs	7145	775,047	-	775,047	835,092
Other Outgo	7141	302,342	-	302,342	357,958
Debt Service:					
Interest	7438	-	-	-	-
Principal	7439	-	-	-	-
Total, Other Outgo		1,077,389	-	1,077,389	1,193,050
8 TOTAL EXPENDITURES		3,701,444	944,613	4,646,057	4,307,979
<b>C EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES</b>		501,970	(440,173)	61,797	(51,972)
<b>D OTHER FINANCING SOURCES / USES</b>					
1 Other Sources		-	-	-	-
2 Less: Other Uses (REU)		-	-	-	-
3 Contributions Between Unrestricted and Restricted Accounts (must net to zero)		(339,121)	339,121	-	-
4 Total, Other Financing Sources / Uses		(339,121)	339,121	-	-
<b>E NET INCREASE (DECREASE IN FUND BALANCE / NET POSITION)</b>		162,849	(101,052)	61,797	(51,972)
<b>F FUND BALANCE / NET POSITION</b>					
1 Beginning Fund Balance / Net Position As of Estimated Actuals		2,802,616	160,095	2,962,711	3,414,683
2 Ending Fund Balance / Net Position		2,965,465	59,043	3,024,508	3,362,711

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

ADOPTED BUDGET REPORT

Charter School Name	Rocklin 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

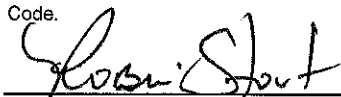
bpatterson@rocklin.k12.ca.us  
Email Address

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:

6-13-2022

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**

**ADOPTED BUDGET REPORT**

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

Description	Object Code	Budget		Combined	2021-2022 Actuals Estimated
		Unrestricted	Restricted		
<b>A REVENUES</b>					
1 LCFF Sources					
State Aid - Current Year	8015	681,860	-	681,860	250,674
Education Protection Account State Aid - Current Year	8012	-	-	-	20,234
State Aid - Prior Years	8019	-	-	-	-
Transfers to Charter Schools In Lieu of Property Taxes	8096	285,000	-	285,000	625,000
Other LCFF Transfers	8091, 8097	-	-	-	-
Total, LCFF Sources		966,860	-	966,860	895,908
2 Federal Revenues (See NOTE in Section L)					
No Child Left Behind	8290	-	-	-	53,786
Special Education - Federal	8181, 8182	-	13,253	13,253	12,646
Child Nutrition - Federal	8220	-	-	-	-
Other Federal Revenues	8110, 8260-8299	-	-	-	-
Total, Federal Revenues		-	13,253	13,253	66,432
3 Other State Revenues					
All Other State Revenues	8500	19,127	6,891	26,018	119,016
Total, Other State Revenues		19,127	6,891	26,018	119,016
4 Other Local Revenues					
Special Education - State	8792	-	75,804	75,804	72,337
All Other Local Revenues	8600-8699	-	-	-	-
Total, Local Revenues		-	75,804	75,804	72,337
5 TOTAL REVENUES		985,987	95,948	1,081,935	1,153,693
<b>B EXPENDITURES</b>					
1 Certificated Salaries					
Certificated Teachers' Salaries	1100	321,957	53,609	375,566	685,557
Certificated Pupil Support Salaries	1200	4,516	11,788	16,304	62,710
Certificated Supervisors' and Administrators' Salaries	1300	20,950	7,271	28,221	46,100
Other Certificated Salaries	1900	-	-	-	-
Total, Certificated Salaries		347,423	72,668	420,091	794,367
2 Noncertificated Salaries					
Noncertificated Instructional Salaries	2100	20,747	32,755	53,502	47,500
Noncertificated Support Salaries	2200	-	-	-	-
Noncertificated Supervisors' and Administrators' Salaries	2300	-	-	-	-
Clerical and Office Salaries	2400	45,963	2,510	48,473	26,100
Other Noncertificated Salaries	2900	-	-	-	-
Total, Noncertificated Salaries		66,710	35,265	101,975	73,600
3 Employee Benefits					
STRS	3101-3102	63,955	13,873	77,828	117,890
PERS	3201-3202	9,870	7,040	16,910	9,300
OASDI / Medicare / Alternative	3301-3302	9,021	3,811	12,832	17,274
Health and Welfare Benefits	3401-3402	32,127	12,522	44,649	74,246
Unemployment Insurance	3501-3502	1,990	546	2,536	3,470
Workers' Compensation Insurance	3601-3602	-	-	-	-
OPEB, Allocated	3701-3702	-	-	-	-
OPEB, Active Employees	3751-3752	-	-	-	-
Other Employee Benefits	3901-3902	-	-	-	-
Total, Employee Benefits		116,963	37,792	154,755	222,180
4 Books and Supplies					
Approved Textbooks and Core Curricula Materials	4100	2,850	8,482	11,332	22,067
Books and Other Reference Materials	4200	-	-	-	-
Materials and Supplies	4300	12,380	1,140	13,520	12,839
Noncapitalized Equipment	4400	-	114	114	-
Food	4700	-	-	-	-
Total, Books and Supplies		15,230	9,736	24,966	34,906

5 Services and Other Operating Expenditures					
Subagreements for Services	5100	-	-	-	-
Travel and Conferences	5200	128	513	641	-
Dues and Memberships	5300	-	-	-	-
Insurance	5400	-	-	-	-
Operating and Housekeeping Services	5500	2,850	-	2,850	-
Rentals, Leases, Repairs, and Noncap. Improvements	5600	1,615	-	1,615	-
Transfers of Direct Costs	5700	-	-	-	-
Professional/Consulting Services and Operating Expend.	5800	6,650	23,978	30,628	70,211
Communications	5900	-	19,000	19,000	-
Total, Services and Other Operating Expenditures		11,243	43,491	54,734	70,211
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	344,475	-	344,475	208,773
Other Outgo	7141	147,658	-	147,658	89,490
Debt Service:					
Interest	7438	-	-	-	-
Principal	7439	-	-	-	-
Total, Other Outgo		492,133	-	492,133	298,263
8 TOTAL EXPENDITURES		1,049,702	198,952	1,248,654	1,493,527
<b>C EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES</b>		(63,715)	(103,004)	(166,719)	(339,834)
<b>D OTHER FINANCING SOURCES / USES</b>					
1 Other Sources				-	-
2 Less: Other Uses (REU)				-	-
3 Contributions Between Unrestricted and Restricted Accounts (must net to zero)		(103,004)	103,004	-	-
4 Total, Other Financing Sources / Uses		(103,004)	103,004	-	-
<b>E NET INCREASE (DECREASE IN FUND BALANCE / NET POSITION)</b>		(166,719)	-	(166,719)	(339,834)
<b>F FUND BALANCE / NET POSITION</b>					
1 Beginning Fund Balance / Net Position As of Estimated Actuals		397,036	27,500	424,536	764,370
2 Ending Fund Balance / Net Position		230,317	27,500	257,817	424,536

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

ADOPTED BUDGET REPORT

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

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

For information 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:

6-13-2022

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:

**ROCKLIN ACADEMY GATEWAY**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**2022-2023 Adopted Budget Report**  
**Combined**

	<u>Combined 2022-2023</u>	<u>Combined 2023-2024</u>	<u>Combined 2024-2025</u>
<b>Enrollment:</b>	<b>1,230.00</b>	<b>1,230.00</b>	<b>1,224.00</b>
<b>ADA %</b>	<b>96%</b>	<b>96%</b>	<b>96%</b>
<b>Projected ADA:</b>	<b>1,179.00</b>	<b>1,179.00</b>	<b>1,173.24</b>
<b><u>Revenues:</u></b>			
<b>Local Control Funding Formula</b>			
LCFF - General Purpose	\$ 10,539,830	\$ 10,955,488	\$ 11,341,191
Education Protection Account	-	-	-
In-Lieu Property Tax	715,000	715,000	715,000
<b>Total LCFF</b>	<b>11,254,830</b>	<b>11,670,488</b>	<b>12,056,191</b>
<b>Federal</b>	<b>326,523</b>	<b>145,875</b>	<b>145,875</b>
<b>State</b>	<b>287,451</b>	<b>287,451</b>	<b>287,451</b>
<b>Local</b>	<b>834,405</b>	<b>834,405</b>	<b>834,405</b>
<b>Total Revenues</b>	<b>\$ 12,703,209</b>	<b>\$ 12,938,219</b>	<b>\$ 13,323,922</b>
<b><u>Expenditures:</u></b>			
<b>Certificated Salaries - (1000's)</b>	\$ 4,866,103	\$ 4,818,026	\$ 4,938,476
<b>Classified Salaries - (2000's)</b>	989,636	1,021,013	1,046,538
<b>Employee Benefits - (3000's)</b>	1,795,526	1,820,155	1,904,206
<b>Books &amp; Supplies - (4000's)</b>	517,724	524,565	529,811
<b>Services - (5000's)</b>	3,155,483	3,188,397	3,252,165
<b>Capital Outlay - (6000's)</b>	129,200	-	-
<b>Other Outgo - (7141)</b>	112,253	116,705	120,562
<b>Transfer of Direct Costs - (7145)</b>	1,335,025	1,400,459	1,446,743
<b>Debt Service - Principal - (7439)</b>	-	-	-
<b>Debt Service - Interest - (7438)</b>	-	-	-
<b>Total Expenditures</b>	<b>\$ 12,900,950</b>	<b>\$ 12,889,320</b>	<b>\$ 13,238,501</b>
<b>Excess (Deficit) from Operations</b>	<b>(197,741)</b>	<b>48,899</b>	<b>85,421</b>
<b><u>Other Financing Transactions:</u></b>			
<b>Other Financing Sources</b>	-	-	-
<b>Capital Outlay - (6000's)</b>	-	-	-
<b>Debt Service - Principal - (7000's)</b>	-	-	-
<b>Excess (deficit)</b>	<b>(197,741)</b>	<b>48,899</b>	<b>85,421</b>
<b>Fund Balance, Beginning</b>	<b>3,467,703</b>	<b>3,269,962</b>	<b>3,318,861</b>
<b>Fund Balance, Ending</b>	<b>\$ 3,269,962</b>	<b>\$ 3,318,861</b>	<b>\$ 3,404,282</b>
<b><u>Components of Ending Fund Balance:</u></b>			
<b>Designated Amounts:</b>			
Reserve for Economic Uncertainties: 5%	387,029	386,680	397,155
Additional Reserve: 15%	2,193,162	2,191,184	2,250,545
Restricted Cash	-	-	-
Prepaid Expenditures	-	-	-
Temporarily Restricted	170,087	101,612	33,137
Unrestricted	519,684	639,385	723,445
<b>Fund Balance, Ending</b>	<b>\$ 3,269,962</b>	<b>\$ 3,318,861</b>	<b>\$ 3,404,282</b>



**ROCKLIN ACADEMY GATEWAY**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**2022-2023 Adopted Budget**  
**Unrestricted and Restricted**  
**2022-2023**

	<u>Unrestricted</u>	<u>Restricted</u>	<u>Combined</u>
<b><u>Revenues:</u></b>			
Local Control Funding Formula			
LCFF - General Purpose	\$ 10,539,830	\$ -	\$ 10,539,830
Education Protection Account	-	-	-
In-Lieu Property Tax	715,000	-	715,000
Total LCFF	<u>11,254,830</u>	<u>-</u>	<u>11,254,830</u>
Federal	-	326,523	326,523
State	211,596	75,855	287,451
Local	-	834,405	834,405
Contributions to Restricted	(679,262)	679,262	-
<b>Total Revenues</b>	<u>\$ 10,787,164</u>	<u>\$ 1,916,045</u>	<u>\$ 12,703,209</u>
<b><u>Expenditures:</u></b>			
Certificated Salaries - (1000's)	\$ 4,119,663	\$ 746,440	\$ 4,866,103
Classified Salaries - (2000's)	745,721	243,915	989,636
Employee Benefits - (3000's)	1,468,479	327,047	1,795,526
Books & Supplies - (4000's)	406,824	110,900	517,724
Services - (5000's)	2,534,764	620,719	3,155,483
Capital Outlay - (6000's)	129,200	-	129,200
Other Outgo - (7141)	112,253	-	112,253
Transfer of Direct Costs - (7145)	1,335,025	-	1,335,025
Debt Service - Principal - (7439)	-	-	-
Debt Service - Interest - (7438)	-	-	-
<b>Total Expenditures</b>	<u>\$ 10,851,929</u>	<u>\$ 2,049,021</u>	<u>\$ 12,900,950</u>
<b>Excess (Deficit) from Operations</b>	(64,765)	(132,976)	(197,741)
<b><u>Other Financing Transactions:</u></b>			
Other Financing Sources	-	-	-
Capital Outlay - (6000's)	-	-	-
Debt Service - Principal - (7000's)	-	-	-
<b>Excess (deficit)</b>	<u>(64,765)</u>	<u>(132,976)</u>	<u>(197,741)</u>
<b>Fund Balance, Beginning</b>	3,164,640	303,063	3,467,703
<b>Fund Balance, Ending</b>	<u>\$ 3,099,875</u>	<u>\$ 170,087</u>	<u>\$ 3,269,962</u>
<b><u>Components of Ending Fund Balance:</u></b>			
<b>Designated Amounts:</b>			
Reserve for Economic Uncertainties: 5%	645,048		645,048
Additional Reserve: 15%	1,935,143		1,935,143
Restricted Cash	-	-	-
Prepaid Expenditures	-	-	-
Temporarily Restricted	-	170,087	170,087
Unrestricted	519,684	-	519,684
<b>Fund Balance, Ending</b>	<u>\$ 3,099,875</u>	<u>\$ 170,087</u>	<u>\$ 3,269,962</u>

**ROCKLIN ACADEMY GATEWAY**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**2022-2023 Adopted Budget**  
**Unrestricted and Restricted**  
**2023-2024**

	<u>Unrestricted</u>	<u>Restricted</u>	<u>Combined</u>
<b><u>Revenues:</u></b>			
Local Control Funding Formula			
LCFF - General Purpose	\$ 10,955,488	\$ -	\$ 10,955,488
Education Protection Account	-	-	-
In-Lieu Property Tax	715,000	-	715,000
Total LCFF	<u>11,670,488</u>	<u>-</u>	<u>11,670,488</u>
Federal	-	145,875	145,875
State	211,596	75,855	287,451
Local	-	834,405	834,405
Contributions to Restricted	(728,977)	728,977	-
<b>Total Revenues</b>	<b><u>\$ 11,153,107</u></b>	<b><u>\$ 1,785,112</u></b>	<b><u>\$ 12,938,219</u></b>
<b><u>Expenditures:</u></b>			
Certificated Salaries - (1000's)	\$ 4,222,655	\$ 595,371	\$ 4,818,026
Classified Salaries - (2000's)	783,007	238,006	1,021,013
Employee Benefits - (3000's)	1,541,903	278,252	1,820,155
Books & Supplies - (4000's)	410,892	113,673	524,565
Services - (5000's)	2,560,112	628,285	3,188,397
Capital Outlay - (6000's)	-	-	-
Other Outgo - (7141)	116,705	-	116,705
Transfer of Direct Costs - (7145)	1,400,459	-	1,400,459
Debt Service - Principal - (7439)	-	-	-
Debt Service - Interest - (7438)	-	-	-
<b>Total Expenditures</b>	<b><u>\$ 11,035,733</u></b>	<b><u>\$ 1,853,587</u></b>	<b><u>\$ 12,889,320</u></b>
<b>Excess (Deficit) from Operations</b>	<b>117,374</b>	<b>(68,475)</b>	<b>48,899</b>
<b><u>Other Financing Transactions:</u></b>			
Other Financing Sources	-	-	-
Capital Outlay - (6000's)	-	-	-
Debt Service - Principal - (7000's)	-	-	-
<b>Excess (deficit)</b>	<b><u>117,374</u></b>	<b><u>(68,475)</u></b>	<b><u>48,899</u></b>
<b>Fund Balance, Beginning</b>	<b>3,099,875</b>	<b>170,087</b>	<b>3,269,962</b>
<b>Fund Balance, Ending</b>	<b><u>\$ 3,217,249</u></b>	<b><u>\$ 101,612</u></b>	<b><u>\$ 3,318,861</u></b>
<b><u>Components of Ending Fund Balance:</u></b>			
<b>Designated Amounts:</b>			
Reserve for Economic Uncertainties: 5%	644,466		644,466
Additional Reserve: 15%	1,933,398		1,933,398
Restricted Cash	-	-	-
Prepaid Expenditures	-	-	-
Temporarily Restricted	-	101,612	101,612
Unrestricted	639,385	-	639,385
<b>Fund Balance, Ending</b>	<b><u>\$ 3,217,249</u></b>	<b><u>\$ 101,612</u></b>	<b><u>\$ 3,318,861</u></b>

**ROCKLIN ACADEMY GATEWAY**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**2022-2023 Adopted Budget**  
**Unrestricted and Restricted**  
**2024-2025**

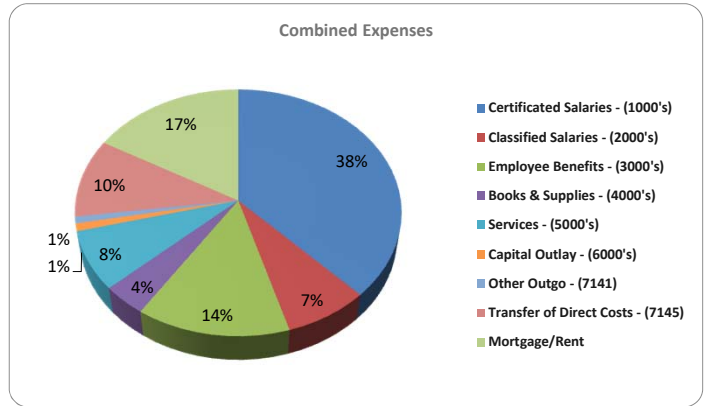
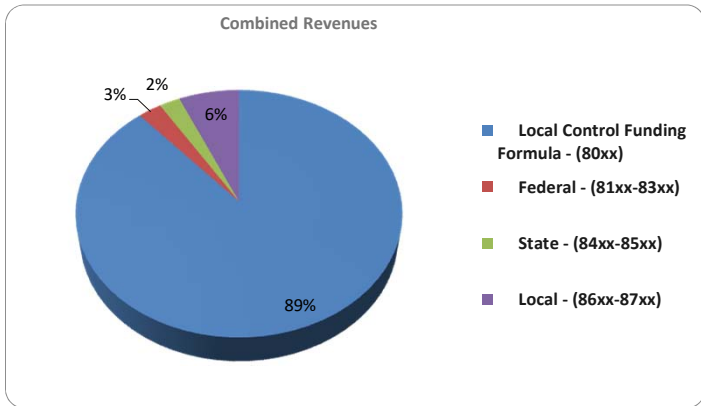
	<u>Unrestricted</u>	<u>Restricted</u>	<u>Combined</u>
<b><u>Revenues:</u></b>			
Local Control Funding Formula			
LCFF - General Purpose	\$ 11,341,191	\$ -	\$ 11,341,191
Education Protection Account	-	-	-
In-Lieu Property Tax	715,000	-	715,000
Total LCFF	<u>12,056,191</u>	<u>-</u>	<u>12,056,191</u>
Federal	-	145,875	145,875
State	211,596	75,855	287,451
Local	-	834,405	834,405
Contributions to Restricted	(770,470)	770,470	-
<b>Total Revenues</b>	<b><u>\$ 11,497,317</u></b>	<b><u>\$ 1,826,605</u></b>	<b><u>\$ 13,323,922</u></b>
<b><u>Expenditures:</u></b>			
Certificated Salaries - (1000's)	\$ 4,328,221	\$ 610,255	\$ 4,938,476
Classified Salaries - (2000's)	802,582	243,956	1,046,538
Employee Benefits - (3000's)	1,618,998	285,208	1,904,206
Books & Supplies - (4000's)	415,001	114,810	529,811
Services - (5000's)	2,611,314	640,851	3,252,165
Capital Outlay - (6000's)	-	-	-
Other Outgo - (7141)	120,562	-	120,562
Transfer of Direct Costs - (7145)	1,446,743	-	1,446,743
Debt Service - Principal - (7439)	-	-	-
Debt Service - Interest - (7438)	-	-	-
<b>Total Expenditures</b>	<b><u>\$ 11,343,421</u></b>	<b><u>\$ 1,895,080</u></b>	<b><u>\$ 13,238,501</u></b>
<b>Excess (Deficit) from Operations</b>	<b>153,896</b>	<b>(68,475)</b>	<b>85,421</b>
<b><u>Other Financing Transactions:</u></b>			
Other Financing Sources	-	-	-
Capital Outlay - (6000's)	-	-	-
Debt Service - Principal - (7000's)	-	-	-
<b>Excess (deficit)</b>	<b><u>153,896</u></b>	<b><u>(68,475)</u></b>	<b><u>85,421</u></b>
<b>Fund Balance, Beginning</b>	<b>3,217,249</b>	<b>101,612</b>	<b>3,318,861</b>
<b>Fund Balance, Ending</b>	<b><u>\$ 3,371,145</u></b>	<b><u>\$ 33,137</u></b>	<b><u>\$ 3,404,282</u></b>
<b><u>Components of Ending Fund Balance:</u></b>			
<b>Designated Amounts:</b>			
Reserve for Economic Uncertainties: 5%	661,925		661,925
Additional Reserve: 15%	1,985,775		1,985,775
Restricted Cash	-	-	-
Prepaid Expenditures	-	-	-
Temporarily Restricted	-	33,137	33,137
Unrestricted	723,445	-	723,445
<b>Fund Balance, Ending</b>	<b><u>\$ 3,371,145</u></b>	<b><u>\$ 33,137</u></b>	<b><u>\$ 3,404,282</u></b>

**ROCKLIN ACADEMY GATEWAY  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
2022-2023 ADOPTED BUDGET REPORT**

Description	Budget			Estimated Actuals 2021-2022	Variance %
	Unrestricted	Restricted	Combined		
<b>Revenues:</b>					
Local Control Funding Formula - (80xx)	\$ 11,254,830	\$ -	\$ 11,254,830	\$ 9,748,414	115.00%
Federal - (81xx-83xx)	-	326,523	326,523	485,693	67.00%
State - (84xx-85xx)	211,596	75,855	287,451	767,438	37.00%
Local - (86xx-87xx)	-	834,405	834,405	948,880	88.00%
Contribution - (8980)	(679,262)	679,262	-	-	#DIV/0!
<b>Total Revenue</b>	<b>\$ 10,787,164</b>	<b>\$ 1,916,045</b>	<b>\$ 12,703,209</b>	<b>\$ 11,950,425</b>	<b>106.00%</b>

Description	Unrestricted	Restricted	Combined	Combined	Combined
<b>Expenditures:</b>					
Certificated Salaries - (1000's)	\$ 4,119,663	\$ 746,440	\$ 4,866,103	\$ 4,950,032	98.00%
Classified Salaries - (2000's)	745,721	243,915	989,636	908,155	109.00%
Employee Benefits - (3000's)	1,468,479	327,047	1,795,526	1,747,007	103.00%
Books & Supplies - (4000's)	406,824	110,900	517,724	578,363	90.00%
Services - (5000's)	375,378	620,719	996,097	923,818	108.00%
Capital Outlay - (6000's)	129,200	-	129,200	-	#DIV/0!
Other Outgo - (7141)	112,253	-	112,253	97,484	115.00%
Transfer of Direct Costs - (7145)	1,335,025	-	1,335,025	1,173,583	114.00%
Mortgage/Rent	2,159,386	-	2,159,386	2,097,430	103.00%
<b>Total Expenditures</b>	<b>\$ 10,851,929</b>	<b>\$ 2,049,021</b>	<b>\$ 12,900,950</b>	<b>\$ 12,475,872</b>	<b>103.00%</b>

<b>Increase/(Decrease) to Fund Balance</b>	\$ (64,765)	\$ (132,976)	\$ (197,741)	\$ (525,447)	
<b>Fund Balance, Beginning</b>	\$ 3,164,640	\$ 303,063	\$ 3,467,703		
<b>Fund Balance, Ending</b>	\$ 3,099,875	\$ 170,087	\$ 3,269,962		



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

**ADOPTED BUDGET REPORT**

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

Description	Object Code	Unrestricted	Budget		2021-2022 Actuals Estimated
			Restricted	Combined	
<b>A REVENUES</b>					
1 LCFF Sources					
State Aid - Current Year	8015	10,539,830	-	10,539,830	8,825,380
Education Protection Account State Aid - Current Year	8012	-	-	-	220,034
State Aid - Prior Years	8019	-	-	-	-
Transfers to Charter Schools In Lieu of Property Taxes	8096	715,000	-	715,000	703,000
Other LCFF Transfers	8091, 8097	-	-	-	-
Total, LCFF Sources		11,254,830	-	11,254,830	9,748,414
2 Federal Revenues (See NOTE in Section L)					
No Child Left Behind	8290	-	180,648	180,648	348,172
Special Education - Federal	8181, 8182	-	145,875	145,875	137,521
Child Nutrition - Federal	8220	-	-	-	-
Other Federal Revenues	8110, 8260-8299	-	-	-	-
Total, Federal Revenues		-	326,523	326,523	485,693
3 Other State Revenues					
All Other State Revenues	8500	211,596	75,855	287,451	767,438
Total, Other State Revenues		211,596	75,855	287,451	767,438
4 Other Local Revenues					
Special Education - State	8792	-	834,405	834,405	786,622
All Other Local Revenues	8600-8699	-	-	-	162,258
Total, Local Revenues		-	834,405	834,405	948,880
5 TOTAL REVENUES		11,466,426	1,236,783	12,703,209	11,950,425
<b>B EXPENDITURES</b>					
1 Certificated Salaries					
Certificated Teachers' Salaries	1100	3,636,135	447,222	4,083,357	4,186,085
Certificated Pupil Support Salaries	1200	128,465	242,528	370,993	355,962
Certificated Supervisors' and Administrators' Salaries	1300	355,063	56,690	411,753	407,985
Other Certificated Salaries	1900	-	-	-	-
Total, Certificated Salaries		4,119,663	746,440	4,866,103	4,950,032
2 Noncertificated Salaries					
Noncertificated Instructional Salaries	2100	222,754	224,343	447,097	364,175
Noncertificated Support Salaries	2200	159,158	-	159,158	189,627
Noncertificated Supervisors' and Administrators' Salaries	2300	-	-	-	-
Clerical and Office Salaries	2400	358,809	19,572	378,381	346,353
Other Noncertificated Salaries	2900	5,000	-	5,000	8,000
Total, Noncertificated Salaries		745,721	243,915	989,636	908,155
3 Employee Benefits					
STRS	3101-3102	699,563	137,568	837,131	769,500
PERS	3201-3202	177,454	48,496	225,950	174,914
OASDI / Medicare / Alternative	3301-3332	119,687	26,944	146,631	154,719
Health and Welfare Benefits	3401-3402	448,709	107,532	556,241	608,963
Unemployment Insurance	3501-3502	23,066	4,742	27,808	38,911
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		1,468,479	327,047	1,795,526	1,747,007
4 Books and Supplies					
Approved Textbooks and Core Curricula Materials	4100	-	98,400	98,400	118,058
Books and Other Reference Materials	4200	-	-	-	-
Materials and Supplies	4300	161,824	10,000	171,824	212,905
Noncapitalized Equipment	4400	20,000	2,500	22,500	22,400
Food	4700	225,000	-	225,000	225,000
Total, Books and Supplies		406,824	110,900	517,724	578,363

<b>5 Services and Other Operating Expenditures</b>					
Subagreements for Services	5100	-			
Travel and Conferences	5200	5,500	1,500	7,000	9,325
Dues and Memberships	5300	-	-	-	1,850
Insurance	5400	-	-	-	-
Operating and Housekeeping Services	5500	335,000	-	335,000	335,000
Rentals, Leases, Repairs, and Noncap. Improvements	5600	2,159,386	-	2,159,386	2,097,430
Transfers of Direct Costs	5700	(235,000)	100,000	(135,000)	(132,500)
Professional/Consulting Services and Operating Expend.	5800	116,066	469,219	585,285	716,443
Communications	5900	153,812	50,000	203,812	(6,300)
<b>Total, Services and Other Operating Expenditures</b>		<b>2,534,764</b>	<b>620,719</b>	<b>3,155,483</b>	<b>3,021,248</b>
<b>6 Capital Outlay</b>					
Land and Land Improvements	6100	-	-	-	-
Books and Improvements of buildings	6200	-	-	-	-
Books and Media for New School Libraries	6300	-	-	-	-
Equipment	6400	129,200	-	129,200	-
Equipment Replacement	6500	-	-	-	-
Depreciation Expense (accrual basis only)	6900	-	-	-	-
<b>Total, Capital Outlay</b>		<b>129,200</b>	<b>-</b>	<b>129,200</b>	<b>-</b>
<b>7 Other Outgo</b>					
Transfers of Direct Costs	7145	1,335,025	-	1,335,025	1,173,583
Other Outgo	7141	112,253	-	112,253	97,484
Debt Service:					
Interest	7438	-	-	-	-
Principal	7439	-	-	-	-
<b>Total, Other Outgo</b>		<b>1,447,278</b>	<b>-</b>	<b>1,447,278</b>	<b>1,271,067</b>
<b>8 TOTAL EXPENDITURES</b>		<b>10,851,929</b>	<b>2,049,021</b>	<b>12,900,950</b>	<b>12,475,872</b>
<b>C EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES</b>		<b>614,497</b>	<b>(812,238)</b>	<b>(197,741)</b>	<b>(525,447)</b>
<b>D OTHER FINANCING SOURCES / USES</b>					
1 Other Sources			-	-	-
2 Less: Other Uses (REU)			-	-	-
3 Contributions Between Unrestricted and Restricted Accounts (must net to zero)			-	-	-
4 Total, Other Financing Sources / Uses		<b>(679,262)</b>	<b>679,262</b>	<b>-</b>	<b>-</b>
<b>E NET INCREASE (DECREASE IN FUND BALANCE / NET POSITION)</b>		<b>(64,765)</b>	<b>(132,976)</b>	<b>(197,741)</b>	<b>(525,447)</b>
<b>F FUND BALANCE / NET POSITION</b>					
1 Beginning Fund Balance / Net Position As of Estimated Actuals		<b>3,164,640</b>	<b>303,063</b>	<b>3,467,703</b>	<b>3,993,150</b>
2 Ending Fund Balance / Net Position		<b>3,099,875</b>	<b>170,087</b>	<b>3,269,962</b>	<b>3,467,703</b>

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

ADOPTED BUDGET REPORT

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

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

For information in this report, please contact:

For County Fiscal Contact:

For Approving Entity:

For Charter School:

Teresa Stelzer  
Name

Denny Rush  
Name

Ace Ensign  
Name

District Fiscal Management Advisor  
Title

Superintendent  
Title

Director of Finance  
Title

530-888-5857  
Telephone

916-259-2832  
Telephone

916-778-4544 xt.80103  
Telephone

tstelzer@placercos.k12.ca.us  
Email Address

drush@newcastle.k12.ca.us  
Email Address

aensign@rocklinacademy.org  
Email Address

To the entity that approved the charter school:

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

Signed: Robin Stout  
Charter School Official  
(Original signature required)

Date: 6-13-2022

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**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**2022-2023 Adopted Budget Report**  
**Combined**

	<b>Combined 2022-2023</b>	<b>Combined 2023-2024</b>	<b>Combined 2024-2025</b>
<b>Enrollment:</b>	<b>108.00</b>	<b>150.00</b>	<b>180.00</b>
<b>ADA %</b>	<b>90%</b>	<b>90%</b>	<b>90%</b>
<b>Projected ADA:</b>	<b>97.20</b>	<b>135.00</b>	<b>162.00</b>
 <b>Revenues:</b>			
<b>Local Control Funding Formula</b>			
LCFF - General Purpose	\$ 927,600	\$ 1,335,365	\$ 1,647,797
Education Protection Account	-	-	-
In-Lieu Property Tax	140,000	140,000	140,000
<b>Total LCFF</b>	1,067,600	1,475,365	1,787,797
Federal	267,836	18,750	36,000
State	26,582	43,178	81,878
Local	77,220	184,470	205,920
 <b>Total Revenues</b>	<b>\$ 1,439,238</b>	<b>\$ 1,721,763</b>	<b>\$ 2,111,595</b>
 <b>Expenditures:</b>			
Certificated Salaries - (1000's)	\$ 612,315	\$ 680,012	\$ 794,512
Classified Salaries - (2000's)	76,322	78,430	115,791
Employee Benefits - (3000's)	197,420	240,918	299,941
Books & Supplies - (4000's)	133,581	51,507	94,155
Services - (5000's)	350,894	544,146	685,024
Capital Outlay - (6000's)	10,000	11,000	11,000
Other Outgo - (7141)	11,124	15,202	18,326
Transfer of Direct Costs - (7145)	133,478	182,410	219,902
Debt Service - Principal - (7439)	-	-	-
Debt Service - Interest - (7438)	-	-	-
 <b>Total Expenditures</b>	<b>\$ 1,525,134</b>	<b>\$ 1,803,625</b>	<b>\$ 2,238,651</b>
 <b>Excess (Deficit) from Operations</b>	(85,896)	(81,862)	(127,056)
 <b>Other Financing Transactions:</b>			
Other Financing Sources	-	-	-
Capital Outlay - (6000's)	-	-	-
Debt Service - Principal - (7000's)	-	-	-
 <b>Excess (deficit)</b>	(85,896)	(81,862)	(127,056)
 <b>Fund Balance, Beginning</b>	407,185	321,289	239,427
 <b>Fund Balance, Ending</b>	<b>\$ 321,289</b>	<b>\$ 239,427</b>	<b>\$ 112,371</b>
 <b>Components of Ending Fund Balance:</b>			
<b>Designated Amounts:</b>			
Reserve for Economic Uncertainties: 5%	76,257	90,181	111,933
Additional Reserve: 15%	228,770	270,544	335,798
Restricted Cash	-	-	-
Prepaid Expenditures	-	-	-
Temporarily Restricted	-	-	-
Unrestricted	16,262	(121,298)	(335,360)
<b>Fund Balance, Ending</b>	<b>\$ 321,289</b>	<b>\$ 239,427</b>	<b>\$ 112,371</b>



**AMERICAN RIVER COLLEGIATE ACADEMY**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**2022-2023 Adopted Budget**  
**Unrestricted and Restricted**  
**2022-2023**

	<u>Unrestricted</u>	<u>Restricted</u>	<u>Combined</u>
<b><u>Revenues:</u></b>			
Local Control Funding Formula			
LCFF - General Purpose	\$ 927,600	\$ -	\$ 927,600
Education Protection Account	-	-	-
In-Lieu Property Tax	140,000	-	140,000
<b>Total LCFF</b>	<b>1,067,600</b>	<b>-</b>	<b>1,067,600</b>
Federal	-	267,836	267,836
State	19,562	7,020	26,582
Local	-	77,220	77,220
Contributions to Restricted	(78,840)	78,840	-
<b>Total Revenues</b>	<b>\$ 1,008,322</b>	<b>\$ 430,916</b>	<b>\$ 1,439,238</b>
<b><u>Expenditures:</u></b>			
Certificated Salaries - (1000's)	\$ 551,556	\$ 60,759	\$ 612,315
Classified Salaries - (2000's)	63,854	12,468	76,322
Employee Benefits - (3000's)	170,691	26,729	197,420
Books & Supplies - (4000's)	8,160	125,421	133,581
Services - (5000's)	167,824	183,070	350,894
Capital Outlay - (6000's)	-	10,000	10,000
Other Outgo - (7141)	11,124	-	11,124
Transfer of Direct Costs - (7145)	133,478	-	133,478
Transfer of In-Direct Costs - (7310)	(12,469)	12,469	-
Debt Service - Principal - (7439)	-	-	-
Debt Service - Interest - (7438)	-	-	-
<b>Total Expenditures</b>	<b>\$ 1,094,218</b>	<b>\$ 430,916</b>	<b>\$ 1,525,134</b>
Excess (Deficit) from Operations	(85,896)	-	(85,896)
<b><u>Other Financing Transactions:</u></b>			
Other Financing Sources	-	-	-
Capital Outlay - (6000's)	-	-	-
Debt Service - Principal - (7000's)	-	-	-
<b>Excess (deficit)</b>	<b>(85,896)</b>	<b>-</b>	<b>(85,896)</b>
Fund Balance, Beginning	407,185	-	407,185
<b>Fund Balance, Ending</b>	<b>\$ 321,289</b>	<b>\$ -</b>	<b>\$ 321,289</b>
<b><u>Components of Ending Fund Balance:</u></b>			
Designated Amounts:			
Reserve for Economic Uncertainties: 5%	76,257		76,257
Additional Reserve: 15%	228,770		228,770
Restricted Cash	-	-	-
Prepaid Expenditures	-	-	-
Temporarily Restricted	-	-	-
Unrestricted	16,262	-	16,262
<b>Fund Balance, Ending</b>	<b>\$ 321,289</b>	<b>\$ -</b>	<b>\$ 321,289</b>

**AMERICAN RIVER COLLEGIATE ACADEMY**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**2022-2023 Adopted Budget**  
**Unrestricted and Restricted**  
**2023-2024**

	<u>Unrestricted</u>	<u>Restricted</u>	<u>Combined</u>
<b><u>Revenues:</u></b>			
Local Control Funding Formula			
LCFF - General Purpose	\$ 1,335,365	\$ -	\$ 1,335,365
Education Protection Account	-	-	-
In-Lieu Property Tax	140,000	-	140,000
<b>Total LCFF</b>	<b>1,475,365</b>	<b>-</b>	<b>1,475,365</b>
Federal	-	18,750	18,750
State	26,408	16,770	43,178
Local	-	184,470	184,470
Contributions to Restricted	(140,222)	140,222	-
<b>Total Revenues</b>	<b>\$ 1,361,551</b>	<b>\$ 360,212</b>	<b>\$ 1,721,763</b>
<b><u>Expenditures:</u></b>			
Certificated Salaries - (1000's)	\$ 662,845	\$ 17,167	\$ 680,012
Classified Salaries - (2000's)	65,650	12,780	78,430
Employee Benefits - (3000's)	224,907	16,011	240,918
Books & Supplies - (4000's)	25,609	25,898	51,507
Services - (5000's)	255,790	288,356	544,146
Capital Outlay - (6000's)	11,000	-	11,000
Other Outgo - (7141)	15,202	-	15,202
Transfer of Direct Costs - (7145)	182,410	-	182,410
Transfer of In-Direct Costs - (7310)	-	-	-
Debt Service - Principal - (7439)	-	-	-
Debt Service - Interest - (7438)	-	-	-
<b>Total Expenditures</b>	<b>\$ 1,443,413</b>	<b>\$ 360,212</b>	<b>\$ 1,803,625</b>
Excess (Deficit) from Operations	(81,862)	-	(81,862)
<b><u>Other Financing Transactions:</u></b>			
Other Financing Sources	-	-	-
Capital Outlay - (6000's)	-	-	-
Debt Service - Principal - (7000's)	-	-	-
<b>Excess (deficit)</b>	<b>(81,862)</b>	<b>-</b>	<b>(81,862)</b>
<b>Fund Balance, Beginning</b>	<b>321,289</b>	<b>-</b>	<b>321,289</b>
<b>Fund Balance, Ending</b>	<b>\$ 239,427</b>	<b>\$ -</b>	<b>\$ 239,427</b>
<b><u>Components of Ending Fund Balance:</u></b>			
Designated Amounts:			
Reserve for Economic Uncertainties: 5%	90,181		90,181
Additional Reserve: 15%	270,544		270,544
Restricted Cash	-	-	-
Prepaid Expenditures	-	-	-
Temporarily Restricted	-	-	-
Unrestricted	(121,298)	-	(121,298)
<b>Fund Balance, Ending</b>	<b>\$ 239,427</b>	<b>\$ -</b>	<b>\$ 239,427</b>

**AMERICAN RIVER COLLEGIATE ACADEMY**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**2022-2023 Adopted Budget**  
**Unrestricted and Restricted**  
**2024-2025**

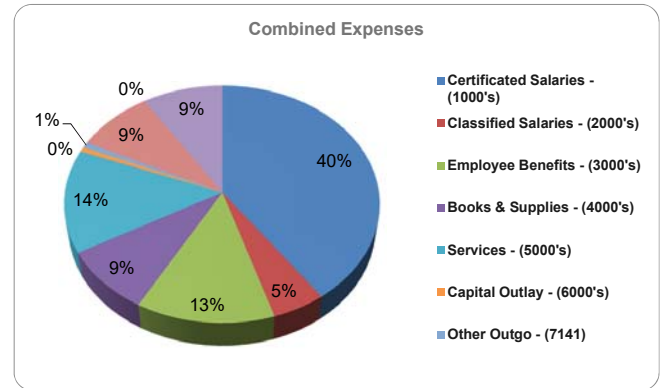
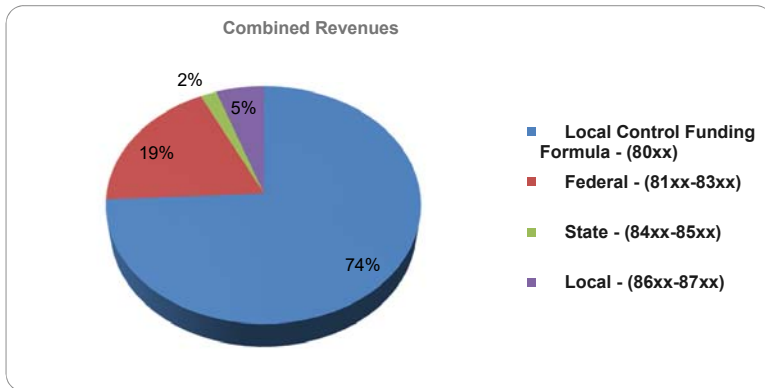
	<u>Unrestricted</u>	<u>Restricted</u>	<u>Combined</u>
<b><u>Revenues:</u></b>			
Local Control Funding Formula			
LCFF - General Purpose	\$ 1,647,797	\$ -	\$ 1,647,797
Education Protection Account	-	-	-
In-Lieu Property Tax	140,000	-	140,000
<b>Total LCFF</b>	<u>1,787,797</u>	<u>-</u>	<u>1,787,797</u>
Federal	-	36,000	36,000
State	53,408	28,470	81,878
Local	-	205,920	205,920
Contributions to Restricted	(169,106)	169,106	-
<b>Total Revenues</b>	<u>\$ 1,672,099</u>	<u>\$ 439,496</u>	<u>\$ 2,111,595</u>
<b><u>Expenditures:</u></b>			
Certificated Salaries - (1000's)	\$ 776,916	\$ 17,596	\$ 794,512
Classified Salaries - (2000's)	102,691	13,100	115,791
Employee Benefits - (3000's)	283,530	16,411	299,941
Books & Supplies - (4000's)	56,039	38,116	94,155
Services - (5000's)	330,751	354,273	685,024
Capital Outlay - (6000's)	11,000	-	11,000
Other Outgo - (7141)	18,326	-	18,326
Transfer of Direct Costs - (7145)	219,902	-	219,902
Transfer of In-Direct Costs - (7310)	-	-	-
Debt Service - Principal - (7439)	-	-	-
Debt Service - Interest - (7438)	-	-	-
<b>Total Expenditures</b>	<u>\$ 1,799,155</u>	<u>\$ 439,496</u>	<u>\$ 2,238,651</u>
Excess (Deficit) from Operations	(127,056)	-	(127,056)
<b><u>Other Financing Transactions:</u></b>			
Other Financing Sources	-	-	-
Capital Outlay - (6000's)	-	-	-
Debt Service - Principal - (7000's)	-	-	-
<b>Excess (deficit)</b>	<u>(127,056)</u>	<u>-</u>	<u>(127,056)</u>
<b>Fund Balance, Beginning</b>	239,427	-	239,427
<b>Fund Balance, Ending</b>	<u>\$ 112,371</u>	<u>\$ -</u>	<u>\$ 112,371</u>
<b><u>Components of Ending Fund Balance:</u></b>			
Designated Amounts:			
Reserve for Economic Uncertainties: 5%	111,933		111,933
Additional Reserve: 15%	335,798		335,798
Restricted Cash	-	-	-
Prepaid Expenditures	-	-	-
Temporarily Restricted	-	-	-
Unrestricted	(335,360)	-	(335,360)
<b>Fund Balance, Ending</b>	<u>\$ 112,371</u>	<u>\$ -</u>	<u>\$ 112,371</u>

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

Description	Adopted Budget			Estimated Actuals 2021-2022	Variance %
	Unrestricted	Restricted	Combined		
<b>Revenues:</b>					
Local Control Funding Formula - (80xx)	\$ 1,067,600	\$ -	\$ 1,067,600	\$ 524,887	203.00%
Federal - (81xx-83xx)	-	267,836	267,836	364,069	74.00%
State - (84xx-85xx)	19,562	7,020	26,582	32,230	82.00%
Local - (86xx-87xx)	-	77,220	77,220	203,503	38.00%
Contribution - (8980)	(78,840)	78,840	-	-	#DIV/0!
<b>Total Revenues</b>	<b>\$ 1,008,322</b>	<b>\$ 430,916</b>	<b>\$ 1,439,238</b>	<b>\$ 1,124,689</b>	<b>128.00%</b>

Description	Unrestricted	Restricted	Combined	Combined	Combined
<b>Expenditures:</b>					
Certificated Salaries - (1000's)	\$ 551,556	\$ 60,759	\$ 612,315	\$ 488,372	125.00%
Classified Salaries - (2000's)	63,854	12,468	76,322	78,830	97.00%
Employee Benefits - (3000's)	170,691	26,729	197,420	137,715	143.00%
Books & Supplies - (4000's)	8,160	125,421	133,581	232,336	57.00%
Services - (5000's)	30,824	183,070	213,894	180,120	119.00%
Capital Outlay - (6000's)	-	10,000	10,000	53,500	19.00%
Other Outgo - (7141)	11,124	-	11,124	5,249	212.00%
Transfer of Direct Costs - (7145)	133,478	-	133,478	103,656	129.00%
Transfer of In-Direct Costs - (7310)	(12,469)	12,469	-	-	
Mortgage/Rent	137,000	-	137,000	125,000	110.00%
<b>Total Expenditures</b>	<b>\$ 1,094,218</b>	<b>\$ 430,916</b>	<b>\$ 1,525,134</b>	<b>\$ 1,404,778</b>	<b>109.00%</b>

Increase/(Decrease) to Fund Balance	\$ (85,896)	\$ -	\$ (85,896)	\$ (280,089)	
Contribution from Other School	\$ -	\$ -	\$ -	\$ 400,000	
Fund Balance, Beginning	\$ 407,185	\$ -	\$ 407,185		
Fund Balance, Ending	\$ 321,289	\$ -	\$ 321,289		



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

**ADOPTED BUDGET REPORT**

Charter School Name  
CDS#  
Charter Approving Entity  
County  
Charter #

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

Description	Object Code	Unrestricted	Adopted Budget Restricted	Combined	Estimated Actuals 2021-2022
<b>A REVENUES</b>					
1 LCFF Sources					
State Aid - Current Year	8015	927,600	-	927,600	450,117
Education Protection Account State Aid - Current Year	8012	-	-	-	10,770
State Aid - Prior Years	8019	-	-	-	-
Transfers to Charter Schools In Lieu of Property Taxes	8096	140,000	-	140,000	64,000
Other LCFF Transfers	8091, 8097	-	-	-	-
Total, LCFF Sources		1,067,600	-	1,067,600	524,887
2 Federal Revenues (See NOTE in Section L)					
No Child Left Behind	8290	-	254,336	254,336	-
Special Education - Federal	8181, 8182	-	13,500	13,500	6,731
Child Nutrition - Federal	8220	-	-	-	-
Other Federal Revenues	8110, 8260-8299	-	-	-	357,338
Total, Federal Revenues		-	267,836	267,836	364,069
3 Other State Revenues					
All Other State Revenues	8500	19,562	7,020	26,582	32,230
Total, Other State Revenues		19,562	7,020	26,582	32,230
4 Other Local Revenues					
Special Education - State	8792	-	77,220	77,220	38,503
All Other Local Revenues	8600-8699	-	-	-	165,000
Total, Local Revenues		-	77,220	77,220	203,503
5 TOTAL REVENUES		1,087,162	352,076	1,439,238	1,124,689
<b>B EXPENDITURES</b>					
1 Certificated Salaries					
Certificated Teachers' Salaries	1100	425,401	56,507	481,908	358,281
Certificated Pupil Support Salaries	1200	2,229	-	2,229	5,323
Certificated Supervisors' and Administrators' Salaries	1300	123,926	4,252	128,178	124,768
Other Certificated Salaries	1900	-	-	-	-
Total, Certificated Salaries		551,556	60,759	612,315	488,372
2 Noncertificated Salaries					
Noncertificated Instructional Salaries	2100	18,833	11,000	29,833	27,513
Noncertificated Support Salaries	2200	3,699	-	3,699	8,000
Noncertificated Supervisors' and Administrators' Salaries	2300	-	-	-	-
Clerical and Office Salaries	2400	41,322	1,468	42,790	43,317
Other Noncertificated Salaries	2900	-	-	-	-
Total, Noncertificated Salaries		63,854	12,468	76,322	78,830
3 Employee Benefits					
STRS	3101-3102	102,920	3,159	106,079	79,349
PERS	3201-3202	11,178	384	11,562	11,183
OASDI / Medicare / Alternative	3301-3302	12,760	352	13,112	13,738
Health and Welfare Benefits	3401-3402	40,771	22,742	63,513	30,617
Unemployment Insurance	3501-3502	3,062	92	3,154	2,828
Workers' Compensation Insurance	3601-3602	-	-	-	-
OPEB, Allocated	3701-3702	-	-	-	-
OPEB, Active Employees	3751-3752	-	-	-	-
Other Employee Benefits	3901-3902	-	-	-	-
Total, Employee Benefits		170,691	26,729	197,420	137,715
4 Books and Supplies					
Approved Textbooks and Core Curricula Materials	4100	-	8,640	8,640	13,028
Books and Other Reference Materials	4200	-	86,781	86,781	-
Materials and Supplies	4300	8,160	30,000	38,160	206,708
Noncapitalized Equipment	4400	-	-	-	12,600
Food	4700	-	-	-	-
Total, Books and Supplies		8,160	125,421	133,581	232,336

<b>5 Services and Other Operating Expenditures</b>					
Subagreements for Services	5100	-	-	-	7,500
Travel and Conferences	5200	440	500	940	3,270
Dues and Memberships	5300	-	-	-	970
Insurance	5400	-	-	-	-
Operating and Housekeeping Services	5500	8,400	-	8,400	5,500
Rentals, Leases, Repairs, and Noncap. Improvements	5600	137,000	-	137,000	177,700
Transfers of Direct Costs	5700	-	-	-	13,914
Professional/Consulting Services and Operating Expend.	5800	6,000	119,000	125,000	96,266
Communications	5900	15,984	63,570	79,554	-
<b>Total, Services and Other Operating Expenditures</b>		<b>167,824</b>	<b>183,070</b>	<b>350,894</b>	<b>305,120</b>
<b>6 Capital Outlay</b>					
Land and Land Improvements	6100	-	-	-	-
Books and Improvements of buildings	6200	-	-	-	-
Books and Media for New School Libraries	6300	-	-	-	-
Equipment	6400	-	10,000	10,000	53,500
Equipment Replacement	6500	-	-	-	-
Depreciation Expense (accrual basis only)	6900	-	-	-	-
<b>Total, Capital Outlay</b>		<b>-</b>	<b>10,000</b>	<b>10,000</b>	<b>53,500</b>
<b>7 Other Outgo</b>					
Transfers of Direct Costs	7145	133,478	-	133,478	103,656
Other Outgo	7141	11,124	-	11,124	5,249
Transfers of Indirect Costs	7310	(12,469)	12,469	-	-
Interest	7438	-	-	-	-
Principal	7439	-	-	-	-
<b>Total, Other Outgo</b>		<b>132,133</b>	<b>12,469</b>	<b>144,602</b>	<b>108,905</b>
<b>8 TOTAL EXPENDITURES</b>		<b>1,094,218</b>	<b>430,916</b>	<b>1,525,134</b>	<b>1,404,778</b>
<b>C EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES</b>		<b>(7,056)</b>	<b>(78,840)</b>	<b>(85,896)</b>	<b>(280,089)</b>
<b>D OTHER FINANCING SOURCES / USES</b>					
1 Other Sources		-	-	-	400,000
2 Less: Other Uses (REU)		-	-	-	-
3 Contributions Between Unrestricted and Restricted Accounts (must net to zero)		(78,840)	78,840	-	-
<b>4 Total, Other Financing Sources / Uses</b>		<b>(78,840)</b>	<b>78,840</b>	<b>-</b>	<b>400,000</b>
<b>E NET INCREASE (DECREASE IN FUND BALANCE / NET POSITION)</b>		<b>(85,896)</b>	<b>-</b>	<b>(85,896)</b>	<b>119,911</b>
<b>F FUND BALANCE / NET POSITION</b>					
1 Beginning Fund Balance / Net Position As of Estimated Actuals		407,185	-	407,185	287,274
2 Ending Fund Balance / Net Position		321,289	-	321,289	407,185

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

ADOPTED BUDGET REPORT

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

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

For information in this report, please contact:

For County Fiscal Contact:

For Approving Entity:

For Charter School:

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:

6-13-2022

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 2022-2023 Budget Proposal 2022-2023 Cashflow Projection

DESCRIPTION	OBJECT	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	ACCRUAL	TOTAL
<b>A. BEGINNING CASH</b>	N/A														
	9110	185,842	139,586	153,777	255,127	345,468	331,102	317,853	239,950	235,916	238,528	235,194	231,860		
<b>B. RECEIPTS</b>															
Revenue Limit Sources															
LCFF / General Purpose	8010-8019	46,380	46,380	83,484	83,484	83,484	83,484	83,484	83,484	83,484	83,484	83,484	83,484		927,600
EPA	8012	-	-	-	-	-	-	-	-	-	-	-	-		-
In-Lieu Property Taxes	8080-8099	-	11,200	11,200	11,200	11,200	11,200	11,200	11,200	11,200	11,900	11,900	11,900	14,700	140,000
<b>TOTAL LCFF</b>		46,380	57,580	94,684	94,684	94,684	94,684	94,684	94,684	94,684	95,384	95,384	95,384	14,700	1,067,600
Federal Revenue	8100-8299	-	-	-	-	-	-	-	-	-	-	-	-		267,836
State Revenue	8300-8599	-	-	6,646	-	-	-	6,646	-	6,646	-	-	-		6,644
Local	8600-8799	3,861	3,089	4,633	6,950	4,633	4,633	3,861	6,950	6,950	6,950	6,950	6,950	10,810	77,220
All Other Financing Sources	8930-8979	-	-	-	-	-	-	-	-	-	-	-	-		-
<b>TOTAL RECEIPTS</b>		50,241	60,669	105,963	101,634	99,317	99,317	105,191	101,634	108,280	102,334	102,334	102,334	299,990	1,439,238
<b>C. DISBURSEMENTS</b>															
Certificated Salaries	1000-1999	49,904	49,904	49,904	49,904	49,904	49,904	49,904	49,904	49,904	49,904	49,904	49,904	13,467	612,315
Classified Salaries	2000-2999	3,816	6,106	6,106	6,106	6,106	6,106	6,106	6,106	6,106	6,106	6,106	6,106	5,340	76,322
Employee Benefits (All)	3000-3999	15,579	16,243	16,243	16,243	16,243	16,243	16,243	16,243	16,243	16,243	16,243	16,243	3,168	197,420
Books, Supplies	4000-4999	34,731	10,686	6,679	13,358	13,358	6,679	16,030	5,343	5,343	5,343	5,343	8,015	2,673	133,581
Services	5000-5999	28,072	28,072	28,072	28,072	28,072	28,072	28,072	28,072	28,072	28,072	28,072	28,072	14,030	350,894
Capital Outlay	6000-6999	10,000	-	-	-	-	-	-	-	-	-	-	-	-	10,000
Other Outgo	7141	-	-	-	-	-	-	-	-	-	-	-	-	-	11,124
Transfer of Direct Costs	7145	-	-	-	-	-	5,562	-	-	-	-	-	-	-	-
Debt Service - Principal	7439	-	-	-	-	-	-	66,739	-	-	-	-	-	66,739	133,478
Debt Service - Interest	7438	-	-	-	-	-	-	-	-	-	-	-	-	-	-
All Other Financing Sources		-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL DISBURSEMENTS</b>		142,102	111,011	107,004	113,683	113,683	112,566	183,094	105,668	105,668	105,668	105,668	108,340	110,979	1,525,134
<b>D. PRIOR YEAR TRANSACTIONS</b>															
Cash Not In Treasury	9111-9199	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accounts Receivable (Governments)	9290	102,391	102,391	102,391	102,390	-	-	-	-	-	-	-	-	-	409,563
Prepaid Expenditures	9330	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Current Assets	9340	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accounts Payable	9500-9599	(56,786)	(37,856)	-	-	-	-	-	-	-	-	-	-	-	(94,644)
Deferred Revenue	9650	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interfund borrowing	9610	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL PRIOR YEAR TRANSACTIONS</b>		45,605	64,533	102,391	102,390	-	-	-	-	-	-	-	-	-	314,919
<b>E. NET INCREASE/DECREASE (B-C+D)</b>		(46,256)	14,191	101,350	90,341	(14,366)	(13,249)	(77,903)	(4,034)	2,612	(3,334)	(3,334)	(6,006)	189,011	229,023
<b>F. ENDING CASH (A + E)</b>		139,586	153,777	255,127	345,468	331,102	317,853	239,950	235,916	238,528	235,194	231,860	225,854		
<b>G. ENDING CASH, PLUS ACCRUALS</b>															414,865

Expenses	1,525,134
Days per year	365
Exp per day	4,178
Cash	225,854
Days Cash On Hand	54
Cash + Deferral	414,865
	99
Cash + Deferral - AP	525,844
	126



# AMERICAN RIVER COLLEGIATE ACADEMY

## 2022-2023 Budget Proposal

### 2023-2024 Cashflow Projection

DESCRIPTION	OBJECT	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	ACCRUAL	TOTAL
<b>A. BEGINNING CASH</b>	N/A 9110	225,854	166,547	211,268	294,154	404,945	329,512	348,384	270,062	295,322	308,313	335,800	368,728		
<b>B. RECEIPTS</b>															
Revenue Limit Sources	8010-8019	66,768	66,768	120,183	120,183	120,183	120,183	120,183	120,183	120,183	120,183	120,183	120,182		1,335,365
LCFF / General Purpose EPA	8012	-	-	-	-	-	-	-	-	-	-	-	-		-
In-Lieu Property Taxes	8080-8099	-	8,400	16,800	11,200	11,200	11,200	11,200	11,200	11,200	11,900	11,900	11,900	11,900	140,000
<b>TOTAL LCFF</b>		66,768	75,168	136,983	131,383	131,383	131,383	131,383	131,383	131,383	132,083	132,083	132,082	11,900	1,475,365
Federal Revenue	8100-8299	-	1,688	3,375	-	-	3,750	-	-	4,688	-	-	-	5,249	18,750
State Revenue	8300-8599	-	-	-	-	6,477	2,159	1,727	2,591	-	2,159	2,159	4,318	21,588	43,178
Local	8600-8799	9,200	7,400	11,100	16,600	11,100	9,200	11,100	9,200	16,600	16,600	16,600	9,200	40,570	184,470
All Other Financing Sources	8930-8979	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL RECEIPTS</b>		75,968	84,256	148,083	151,358	148,960	142,742	147,960	143,174	152,671	150,842	150,842	145,600	79,307	1,721,763
<b>C. DISBURSEMENTS</b>															
Certificated Salaries	1000-1999	40,800	57,800	57,800	57,800	57,800	57,800	57,800	57,800	57,800	57,800	57,800	57,800	3,412	680,012
Classified Salaries	2000-2999	4,700	6,700	6,700	6,700	6,700	6,700	6,700	6,700	6,700	6,700	6,700	6,700	30	78,430
Employee Benefits (All)	3000-3999	13,195	18,705	18,705	18,705	18,705	18,705	18,705	18,705	18,705	18,705	18,705	18,705	21,968	240,918
Books, Supplies	4000-4999	13,392	4,121	2,575	5,151	5,151	2,575	6,181	2,060	2,060	2,060	2,060	3,100	1,021	51,507
Services	5000-5999	27,207	27,207	54,415	27,207	136,037	38,090	38,090	32,649	54,415	38,090	32,649	32,600	5,490	544,146
Capital Outlay	6000-6999	-	-	-	-	-	-	-	-	-	-	-	11,000	-	11,000
Other Outgo	7141	-	-	-	-	-	-	7,601	-	-	-	-	-	7,601	15,202
Transfer of Direct Costs	7145	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt Service - Principal	7439	-	-	-	-	-	-	91,205	-	-	-	-	-	91,205	182,410
Debt Service - Interest	7438	-	-	-	-	-	-	-	-	-	-	-	-	-	-
All Other Financing Sources		-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL DISBURSEMENTS</b>		99,294	114,533	140,195	115,563	224,393	123,870	226,282	117,914	139,680	123,355	117,914	129,905	130,727	1,803,625
<b>D. PRIOR YEAR TRANSACTIONS</b>															
Cash Not In Treasury	9111-9199	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accounts Receivable (Governments)	9290	74,998	74,998	74,998	74,996	-	-	-	-	-	-	-	-	-	299,990
Prepaid Expenditures	9330	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Current Assets	9340	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accounts Payable	9500-9599	(110,979)	-	-	-	-	-	-	-	-	-	-	-	-	(110,979)
Deferred Revenue	9650	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interfund borrowing	9610	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL PRIOR YEAR TRANSACTIONS</b>		(35,981)	74,998	74,998	74,996	-	-	-	-	-	-	-	-	-	189,011
<b>E. NET INCREASE/DECREASE (B-C+D)</b>		(59,307)	44,721	82,886	110,791	(75,433)	18,872	(78,322)	25,260	12,991	27,487	32,928	15,695	(51,420)	107,149
<b>F. ENDING CASH (A + E)</b>		166,547	211,268	294,154	404,945	329,512	348,384	270,062	295,322	308,313	335,800	368,728	384,423		
<b>G. ENDING CASH, PLUS ACCRUALS</b>															333,003

Expenses	1,803,625
Days per year	365
Exp per day	4,941
Cash	384,423
Days Cash On Hand	78
Cash + Deferral	333,003
	67
Cash + Deferral - AP	463,730
	94

**AMERICAN RIVER COLLEGIATE ACADEMY**  
**2022-2023 Budget Proposal**  
**2024-2025 Cashflow Projection**

DESCRIPTION	OBJECT	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	ACCRUAL	TOTAL
<b>A. BEGINNING CASH</b>	N/A														
	9110	384,423	236,974	215,719	238,309	297,421	199,404	219,111	121,594	149,913	163,118	192,667	229,067		
<b>B. RECEIPTS</b>															
Revenue Limit Sources															
LCFF / General Purpose	8010-8019	82,390	82,390	148,302	148,302	148,302	148,302	148,302	148,302	148,302	148,302	148,302	148,299	-	1,647,797
EPA	8012	-	-	-	-	-	-	-	-	-	-	-	-	-	-
In-Lieu Property Taxes	8080-8099	-	8,400	16,800	11,200	11,200	11,200	11,200	11,200	11,200	11,900	11,900	11,900	11,900	140,000
<b>TOTAL LCFF</b>		82,390	90,790	165,102	159,502	159,502	159,502	159,502	159,502	159,502	160,202	160,202	160,199	11,900	1,787,797
Federal Revenue	8100-8299	-	3,240	6,480	-	-	7,200	-	-	9,000	-	-	-	10,080	36,000
State Revenue	8300-8599	-	-	-	-	12,282	4,094	3,275	4,913	-	4,094	4,094	8,188	40,938	81,878
Local	8600-8799	10,300	8,200	12,400	18,500	12,400	10,300	12,400	10,300	18,500	18,500	18,500	10,300	45,320	205,920
All Other Financing Sources	8930-8979	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL RECEIPTS</b>		92,690	102,230	177,502	184,482	184,184	173,896	182,377	174,715	187,002	182,796	182,796	178,687	108,238	2,111,595
<b>C. DISBURSEMENTS</b>															
Certificated Salaries	1000-1999	47,304	67,900	67,900	67,900	67,900	67,900	67,900	67,900	67,900	67,900	67,900	68,208	-	794,512
Classified Salaries	2000-2999	6,725	9,900	9,900	9,900	9,900	9,900	9,900	9,900	9,900	9,900	9,900	10,066	-	115,791
Employee Benefits (All)	3000-3999	16,479	23,729	23,729	23,729	23,729	23,729	23,729	23,729	23,729	23,729	23,729	23,874	22,298	299,941
Books, Supplies	4000-4999	24,480	7,532	4,708	9,416	9,416	4,708	11,299	3,766	3,766	3,766	3,766	5,600	1,932	94,155
Services	5000-5999	34,251	34,251	68,502	34,251	171,256	47,952	47,952	41,101	68,502	47,952	41,101	41,100	6,853	685,024
Capital Outlay	6000-6999	-	-	-	-	-	-	-	-	-	-	-	11,000	-	11,000
Other Outgo	7141	-	-	-	-	-	-	9,163	-	-	-	-	-	9,163	18,326
Transfer of Direct Costs	7145	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt Service - Principal	7439	-	-	-	-	-	-	109,951	-	-	-	-	-	109,951	219,902
Debt Service - Interest	7438	-	-	-	-	-	-	-	-	-	-	-	-	-	-
All Other Financing Sources		-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL DISBURSEMENTS</b>		129,239	143,312	174,739	145,196	282,201	154,189	279,894	146,396	173,797	153,247	146,396	159,848	150,197	2,238,651
<b>D. PRIOR YEAR TRANSACTIONS</b>															
Cash Not In Treasury	9111-9199	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accounts Receivable (Governments)	9290	19,827	19,827	19,827	19,826	-	-	-	-	-	-	-	-	-	79,307
Prepaid Expenditures	9330	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Current Assets	9340	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accounts Payable	9500-9599	(130,727)	-	-	-	-	-	-	-	-	-	-	-	-	(130,727)
Deferred Revenue	9650	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interfund borrowing	9610	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL PRIOR YEAR TRANSACTIONS</b>		(110,900)	19,827	19,827	19,826	-	-	-	-	-	-	-	-	-	(51,420)
<b>E. NET INCREASE/DECREASE (B-C+D)</b>		(147,449)	(21,255)	22,590	59,112	(98,017)	19,707	(97,517)	28,319	13,205	29,549	36,400	18,839	(41,959)	(178,476)
<b>F. ENDING CASH (A + E)</b>		236,974	215,719	238,309	297,421	199,404	219,111	121,594	149,913	163,118	192,667	229,067	247,906		
<b>G. ENDING CASH, PLUS ACCRUALS</b>															205,947

Expenses	2,238,651
Days per year	365
Exp per day	6,133
Cash	247,906
Days Cash On Hand	40
Cash + Deferral	205,947
	34
Cash + Deferral - AP	356,144
	58