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August 3, 2021

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

RE: FY 2021-2022 Adopted Budget Report

Dear Mr. Ensign,

Thank you for the timely submission of Rocklin Academy Gateway Charter School's 2021-22 Adopted Budget Report and supporting documentation. In accordance with Education Code 47604.32, Newcastle Elementary School District has the responsibility to monitor the fiscal condition of Rocklin Academy Gateway Charter School and determine if the school will meet its financial obligations for the current plus two additional fiscal years.

The multi-year projection included with the 2021-22 Adopted Budget Report reflects Rocklin Academy Gateway will be able to meet its financial obligations for the current and two subsequent years and has been assigned a positive certification by the board. Our review of the report has been completed and based on the data provided to our office the report is accepted.

During our review we observed the following item for your consideration and assessment.

### **Cash Flow**

We noted a separate cash flow projection for Rocklin Academy Gateway was not provided with the Rocklin Academy Family of Schools budget package. A cash flow projection can demonstrate that cash balances will remain positive during the planning fiscal period. However, if the balance is projected to drop below \$0 in the future, the projection will function as an early-warning system that action needs to be taken. Therefore, we recommend Rocklin Academy Gateway prepare their own cash flow projection with each budget financial report.

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

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

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

Thank you,



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

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



# ROCKLIN ACADEMY FAMILY OF SCHOOLS

**2021-2022**

## **Adopted Budget Report**

**Presented to the Board of Directors  
June 14, 2021**

# ROCKLIN ACADEMY FAMILY OF SCHOOLS

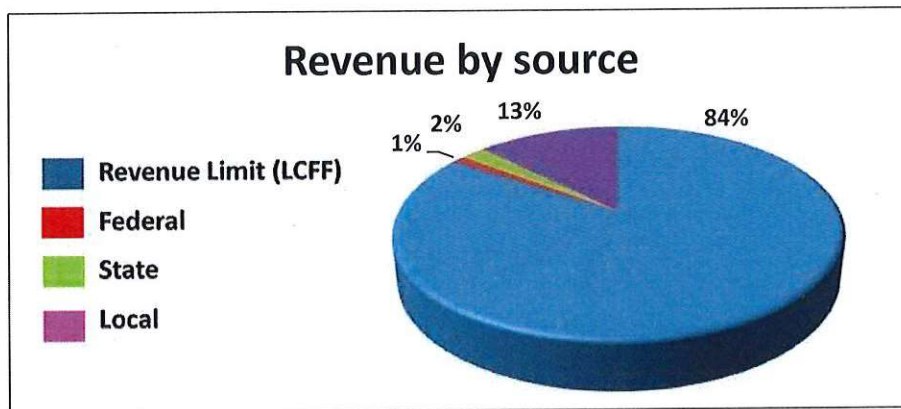
## 2021-2022 Adopted Budget Report

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	\$ 24,194,653		\$ 24,194,653
Federal	-	326,096	326,096
State	457,152	128,947	586,099
Local	1,862,400	1,696,509	3,558,909
Contribution to Restricted	(1,172,818)	1,172,818	-
<b>TOTAL</b>	<b>\$ 25,341,387</b>	<b>\$ 3,324,370</b>	<b>\$ 28,665,757</b>



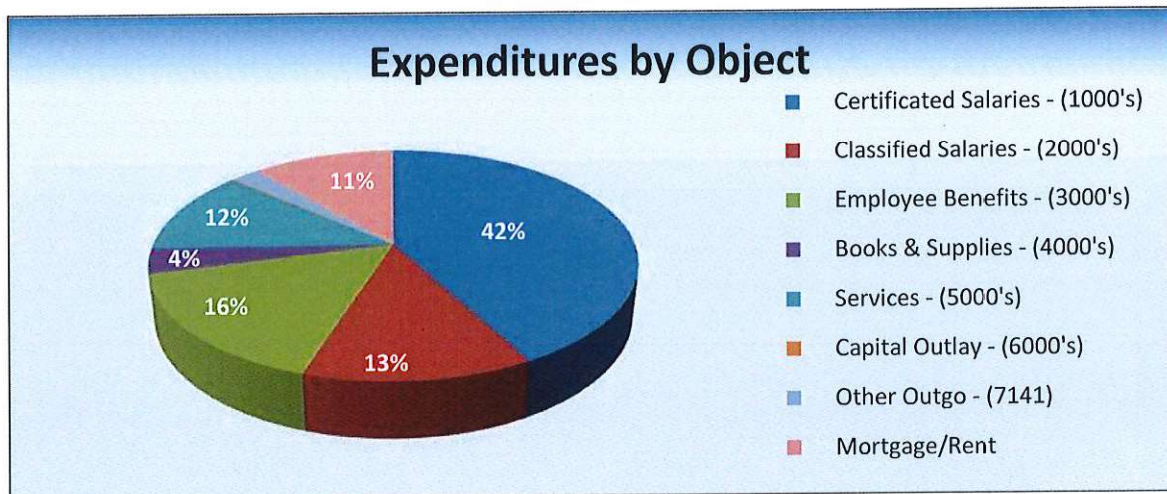
The calculation of revenue is a complicated process with many components. The most significant revenue source for RAFOS is the Local Control Funding Formula (LCFF) which established a ‘target’ base funding level. Future changes to the base funding amount is determined by a Cost of Living Adjustment (COLA) 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 11%, organization wide, of the total unrestricted budget.

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

Description	Unrestricted	Restricted	Combined
Certificated Salaries - (1000's)	\$ 10,572,258	\$ 2,136,728	\$ 12,708,986
Classified Salaries - (2000's)	3,309,065	556,732	3,865,797
Employee Benefits - (3000's)	3,949,401	903,752	4,853,153
Books & Supplies - (4000's)	801,429	287,384	1,088,813
Services - (5000's)	4,943,901	976,671	5,920,572
Capital Outlay - (6000's)	50,000	-	50,000
Other Outgo - (7141)	641,946	-	641,946
Debt Service - Principal - (7439)	185,000	-	185,000
Debt Service - Interest - (7438)	789,938	-	789,938
<b>TOTAL</b>	<b>\$ 25,242,938</b>	<b>\$ 4,861,267</b>	<b>\$ 30,104,205</b>



**Contributions to Restricted Programs**

The contributions to restricted programs occur when expenses for a specific program exceed the associated revenues. The breakdown below indicates the expected transfers of unrestricted resources to the Special Education Program to cover expenditures in excess of revenue.

	Western Sierra	Rocklin Academy	Gateway	American River	Total
<b>Description</b>					
Special Education	254,137	392,499	425,467	9,582	<b>1,081,685</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 2021-2022</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)	1,308,651	551,336	271,553	183,540	15,251	<b>2,330,331</b>
Certificated Instructional Benefits (3000's)	406,294	144,803	71,322	57,228	2,989	<b>682,636</b>
<b>Total</b>	<b>1,714,945</b>	<b>696,139</b>	<b>342,875</b>	<b>240,768</b>	<b>18,240</b>	<b>3,012,967</b>

**Multi-year Projection**

Multi-year projections are based on the best available information at the time of the report. These projections are designed to provide an initial blueprint and to help in budget adoption as well as estimated interims. We will continue to provide updates as more information becomes available. 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 2021-22, 2022-23, and 2023-24. Projected ending unrestricted cash balances of \$8,322,877, \$7,817,600 and \$7,969,416 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 2021-22, 2022-23, and 2023-24 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 3.00% shall be included in fund balance.
  - a. Our Organizational goal is a 20% reserve (inclusive of the 3% 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 2021-2022 – 2023-24 school years are anticipated as follows:

School	2021-22	2022-23	2023-24
Western Sierra	843	820	836
Rocklin Academy	558	558	558
Gateway	1,254	1,274	1,271
American River	96	168	246
Total	2,751	2,820	2,911

- 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 adjusted base grant. The concentration grant provides additional funding for targeted pupils once a school’s unduplicated percentages exceed 55%.

Targeted pupils are those classified in one of three categories:

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

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



The LCFF amount we receive is based on the Governors' proposed budgets. The Fiscal Crisis and Management Assistance Team (FCMAT) provides a spreadsheet which is updated based on the changes within the Governors' budget, and is the standard tool used. The LCFF calculator used for this budget projection was version 22.1.

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

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

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

- i. *Lottery* – based upon current year estimates of \$199 per student, of which \$49 is restricted by Proposition 20 for instructional materials.
- ii. *Mandated Block Grant* – based on approximately \$16 per student for grades K-8 and \$46 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 the revenues are recorded in the 2020-2021 budget year and the associated expenses will be spent as one-time funds during the 2021-2022 budget year.

- 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 \$557/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 included the grant within the budget for American River Collegiate Academy according to the appropriate time period.

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)	16.920%
➤ Public Employees' Retirement System (PERS)	22.910%
➤ Social Security	6.200%
➤ Medicare	1.450%
➤ Unemployment Insurance	1.230%

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

	<u>2022-2023</u>	<u>2023-2024</u>
STRS	19.100%	19.100%
PERS	26.100%	27.100%

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 3% will be accounted for within fund balance.

**8. BEGINNING FUND BALANCE** – based on estimated ending fund balance, accounted for by each school.

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

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

**Rocklin Academy Family of Schools**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**2021-2022 Adopted Budget Report**  
**Combined (Unrestricted and Restricted Resources) - Organization Wide**

	<u>Combined 2021-22</u>	<u>Combined 2022-23</u>	<u>Combined 2023-24</u>
<b><u>Revenues:</u></b>			
Local Control Funding Formula	\$ 24,194,653	\$ 25,406,612	\$ 27,022,006
Federal	326,096	338,546	356,846
State	586,099	596,805	648,943
Local	3,558,909	3,690,938	3,753,609
<b>Total Revenues</b>	<u>28,665,757</u>	<u>30,032,901</u>	<u>31,781,404</u>
<b><u>Expenditures:</u></b>			
Personnel	12,708,986	12,493,939	12,977,787
Classified Salaries - (2000's)	3,865,797	3,914,532	4,104,390
Employee Benefits - (3000's)	4,853,153	4,731,640	5,014,588
Books & Supplies - (4000's)	1,088,813	1,133,505	1,239,143
Services - (5000's)	5,920,572	5,953,635	6,314,206
Capital Outlay - (6000's)	50,000	21,000	21,000
Other Outgo - (7141)	641,946	652,964	663,676
Transfer of Direct Costs - (7145)	-	-	-
Debt Service - Principal - (7439)	185,000	195,000	215,000
Debt Service - Interest - (7438)	789,938	774,675	758,588
<b>Total Expenses</b>	<u>30,104,205</u>	<u>29,870,890</u>	<u>31,308,378</u>
<b>Excess (Deficit) from Operations</b>	(1,438,448)	162,011	473,026
<b>Fund Balance, Beginning</b>	10,074,814	8,636,366	8,798,377
<b>Fund Balance, Ending</b>	<u>\$ 8,636,366</u>	<u>\$ 8,798,377</u>	<u>\$ 9,271,403</u>
<b><u>Components of Ending Fund Balance:</u></b>			
<b>Designated Amounts:</b>			
Reserve for Economic Uncertainties: 3%	900,614	896,126	939,251
Additional Reserve: 17%	4,128,477	4,103,050	4,347,424
Restricted Cash	975,000	975,000	975,000
Prepaid Expenditures	-	-	-
Temporarily Restricted	24,328	24,328	24,328
Unrestricted	2,607,947	2,799,873	2,985,400
<b>Fund Balance, Ending</b>	<u>\$ 8,636,366</u>	<u>\$ 8,798,377</u>	<u>\$ 9,271,403</u>

Rocklin Academy Family of Schools  
Statement of Revenues, Expenditures and Changes in Fund Balance  
2021-2022 Adopted Budget Report  
Unrestricted Comparative Analysis - Organization Wide

	Unrestricted	Unrestricted	Variance	
	Second Interim	Adopted Budget	\$	%
<b>Revenues:</b>				
Local Control Funding Formula	\$ 22,105,628	\$ 24,194,653	2,089,025	8.63%
Federal	-	-	-	
State	445,321	457,152	11,831	2.59%
Local	1,184,606	1,862,400	677,794	36.39%
Contribution to Restricted Programs	(1,157,673)	(1,172,818)	(15,145)	1.29%
<b>Total Revenues</b>	<b>22,577,882</b>	<b>25,341,387</b>	<b>2,763,505</b>	<b>10.91%</b>
<b>Expenditures:</b>				
Certificated Salaries - (1000's)	9,733,248	10,572,258	839,010	7.94%
Classified Salaries - (2000's)	2,986,627	3,309,065	322,438	9.74%
Employee Benefits - (3000's)	3,497,828	3,949,401	451,573	11.43%
Books & Supplies - (4000's)	1,078,296	801,429	(276,867)	-34.55%
Services - (5000's)	4,713,124	4,943,901	230,777	4.67%
Capital Outlay - (6000's)	252,482	50,000	(202,482)	-404.96%
Other Outgo - (7141)	618,293	641,946	23,653	3.68%
Transfer of Direct Costs - (7145)				
Debt Service - Principal - (7439)	170,001	185,000	14,999	8.11%
Debt Service - Interest - (7438)	803,963	789,938	(14,025)	-1.78%
Reserve - (7999)	-	-	-	#DIV/0!
<b>Total Expenditures</b>	<b>23,853,862</b>	<b>25,242,938</b>	<b>1,389,076</b>	<b>5.50%</b>
<b>Excess (Deficit) from Operations</b>	<b>(1,275,980)</b>	<b>98,449</b>	<b>1,374,429</b>	

**Rocklin Academy Family of Schools**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**2021-2022 Adopted Budget Report**  
**2021-2022 Combined**

	Support Services	Childrens Programs	Western Sierra	Rocklin Academy	Gateway	American River	Organization Wide
<b>Revenues:</b>							
Local Control Funding Formula	\$ -	\$ -	\$ 7,917,076	\$ 4,744,842	\$ 10,668,937	\$ 863,798	\$ 24,194,653
Federal	-	-	100,106	66,960	150,480	8,550	326,096
State	-	-	190,919	115,632	259,861	19,687	586,099
Local	-	1,417,000	600,801	398,758	932,869	209,481	3,558,909
<b>Total Revenues</b>	<b>-</b>	<b>1,417,000</b>	<b>8,808,902</b>	<b>5,326,192</b>	<b>12,012,147</b>	<b>1,101,516</b>	<b>28,665,757</b>
<b>Expenditures:</b>							
Certificated Salaries - (1000's)	593,850	-	4,120,668	2,390,460	5,106,069	497,939	12,708,986
Classified Salaries - (2000's)	796,881	897,767	701,684	437,884	976,267	55,314	3,865,797
Employee Benefits - (3000's)	451,896	119,737	1,438,245	791,503	1,864,857	186,915	4,853,153
Books & Supplies - (4000's)	51,500	54,000	231,240	118,104	511,800	122,169	1,088,813
Services - (5000's)	1,532,788	272,300	662,603	286,886	2,927,233	238,762	5,920,572
Capital Outlay - (6000's)	-	-	-	-	-	50,000	50,000
Other Outgo - (7141)	-	-	79,171	447,448	106,689	8,638	641,946
Transfer of Direct Costs - (7145)	(3,343,153)	72,000	950,049	1,043,865	1,173,583	103,656	-
Debt Service - Principal - (7439)	-	-	185,000	-	-	-	185,000
Debt Service - Interest - (7438)	-	-	789,938	-	-	-	789,938
<b>Total Expenses</b>	<b>83,762</b>	<b>1,415,804</b>	<b>9,158,598</b>	<b>5,516,150</b>	<b>12,666,498</b>	<b>1,263,393</b>	<b>30,104,205</b>
Excess (Deficit) from Operations	(83,762)	1,196	(349,696)	(189,958)	(654,351)	(161,877)	(1,438,448)
<b>Other Financing Transactions:</b>							
Other Financing Sources	-	-	-	-	-	-	-
Capital Outlay - (6000's)	-	-	-	-	-	-	-
Debt Service - Principal - (7000's)	-	-	-	-	-	-	-
Excess (deficit)	(83,762)	1,196	(349,696)	(189,958)	(654,351)	(161,877)	(1,438,448)
Fund Balance, Beginning	508,573	116,698	1,946,487	3,909,205	3,337,786	256,065	10,074,814
Fund Balance, Ending	\$ 424,811	\$ 117,894	\$ 1,596,791	\$ 3,719,247	\$ 2,683,435	\$ 94,188	\$ 8,636,366
<b>Components of Ending Fund Balance:</b>							
<b>Designated Amounts:</b>							
Reserve for Economic Uncertainties: 3%	-	42,474	274,758	165,485	379,995	37,902	900,614
Additional Reserve: 17%	-	240,687	581,962	937,746	2,153,305	214,777	4,128,477
Restricted Cash	-	-	975,000	-	-	-	975,000
Prepaid Expenditures	-	-	-	-	-	-	-
Temporarily Restricted	-	-	-	11,671	12,657	-	24,328
Unrestricted	424,811	(165,267)	(234,929)	2,604,345	137,478	(158,491)	2,607,947
	\$ 424,811	\$ 117,894	\$ 1,596,791	\$ 3,719,247	\$ 2,683,435	\$ 94,188	\$ 8,636,366

**Rocklin Academy Family of Schools**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**2021-2022 Adopted Budget Report**  
**2022-2023 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	\$ -	\$ -	\$ 7,923,364	\$ 4,855,079	\$ 11,093,711	\$ 1,534,458	\$ 25,406,612
Federal	-	-	100,106	66,960	150,480	21,000	338,546
State	-	-	186,342	115,632	259,861	34,970	596,805
Local	-	1,459,510	600,801	398,758	932,869	299,000	3,690,938
<b>Total Revenues</b>	<b>-</b>	<b>1,459,510</b>	<b>8,810,613</b>	<b>5,436,429</b>	<b>12,436,921</b>	<b>1,889,428</b>	<b>30,032,901</b>
<b>Expenditures:</b>							
Certificated Salaries - (1000's)	768,696	-	3,947,122	2,272,513	4,806,519	699,089	12,493,939
Classified Salaries - (2000's)	816,803	920,211	671,710	429,616	987,192	89,000	3,914,532
Employee Benefits - (3000's)	543,193	122,730	1,347,596	727,164	1,711,720	279,237	4,731,640
Books & Supplies - (4000's)	52,015	55,080	219,552	97,481	504,901	204,476	1,133,505
Services - (5000's)	1,425,594	277,746	616,856	272,986	2,912,128	448,325	5,953,635
Capital Outlay - (6000's)	-	-	-	-	-	21,000	21,000
Other Outgo - (7141)	-	-	79,234	447,448	110,937	15,345	652,964
Transfer of Direct Costs - (7145)	(3,606,301)	72,000	950,804	1,068,117	1,331,245	184,135	-
Debt Service - Principal - (7439)	-	-	195,000	-	-	-	195,000
Debt Service - Interest - (7438)	-	-	774,675	-	-	-	774,675
<b>Total Expenses</b>	<b>-</b>	<b>1,447,767</b>	<b>8,802,549</b>	<b>5,315,325</b>	<b>12,364,642</b>	<b>1,940,607</b>	<b>29,870,890</b>
Excess (Deficit) from Operations	-	11,743	8,064	121,104	72,279	(51,179)	162,011
<b>Other Financing Transactions:</b>							
Other Financing Sources	-	-	-	-	-	-	-
Capital Outlay - (6000's)	-	-	-	-	-	-	-
Debt Service - Principal - (7000's)	-	-	-	-	-	-	-
Excess (deficit)	-	11,743	8,064	121,104	72,279	(51,179)	162,011
Fund Balance, Beginning	424,811	117,894	1,596,791	3,719,247	2,683,435	94,188	8,636,366
<b>Fund Balance, Ending</b>	<b>\$ 424,811</b>	<b>\$ 129,637</b>	<b>\$ 1,604,855</b>	<b>\$ 3,840,351</b>	<b>\$ 2,755,714</b>	<b>\$ 43,009</b>	<b>\$ 8,798,377</b>
<b>Components of Ending Fund Balance:</b>							
Designated Amounts:							
Reserve for Economic Uncertainties: 3%	-	43,433	264,076	159,460	370,939	58,218	896,126
Additional Reserve: 17%	-	246,120	521,433	903,605	2,101,989	329,903	4,103,050
Restricted Cash	-	-	975,000	-	-	-	975,000
Prepaid Expenditures	-	-	-	-	-	-	-
Temporarily Restricted	-	-	-	11,671	12,657	-	24,328
Unrestricted	424,811	(159,916)	(155,654)	2,765,615	270,129	(345,112)	2,799,873
	<b>\$ 424,811</b>	<b>\$ 129,637</b>	<b>\$ 1,604,855</b>	<b>\$ 3,840,351</b>	<b>\$ 2,755,714</b>	<b>\$ 43,009</b>	<b>\$ 8,798,377</b>

**Rocklin Academy Family of Schools**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**2021-2022 Adopted Budget Report**  
**2023-2024 Combined**

	<u>Support Services</u>	<u>Childrens Programs</u>	<u>Western Sierra</u>	<u>Rocklin Academy</u>	<u>Gateway</u>	<u>American River</u>	<u>Organization Wide</u>
<b>Revenues:</b>							
Local Control Funding Formula	\$ -	\$ -	\$ 8,323,452	\$ 4,999,207	\$ 11,410,374	\$ 2,288,973	\$ 27,022,006
Federal	-	-	100,106	66,960	150,480	39,300	356,846
State	-	-	189,526	115,632	259,861	83,924	648,943
Local	-	1,488,700	600,801	398,758	932,869	332,481	3,753,609
<b>Total Revenues</b>	<b>-</b>	<b>1,488,700</b>	<b>9,213,885</b>	<b>5,580,557</b>	<b>12,753,584</b>	<b>2,744,678</b>	<b>31,781,404</b>
<b>Expenditures:</b>							
Certificated Salaries - (1000's)	787,913	-	4,045,800	2,329,326	4,926,682	888,066	12,977,787
Classified Salaries - (2000's)	917,223	920,211	688,503	440,356	1,011,872	126,225	4,104,390
Employee Benefits - (3000's)	616,773	128,867	1,381,286	745,343	1,754,513	387,806	5,014,588
Books & Supplies - (4000's)	52,535	56,182	221,747	98,455	509,950	300,274	1,239,143
Services - (5000's)	1,441,558	283,301	623,024	275,716	2,970,370	720,237	6,314,206
Capital Outlay - (6000's)	-	-	-	-	-	21,000	21,000
Other Outgo - (7141)	-	-	79,234	447,448	114,104	22,890	663,676
Transfer of Direct Costs - (7145)	(3,816,002)	73,440	998,814	1,099,826	1,369,245	274,677	-
Debt Service - Principal - (7439)	-	-	215,000	-	-	-	215,000
Debt Service - Interest - (7438)	-	-	758,588	-	-	-	758,588
<b>Total Expenses</b>	<b>-</b>	<b>1,462,001</b>	<b>9,011,996</b>	<b>5,436,470</b>	<b>12,656,736</b>	<b>2,741,175</b>	<b>31,308,378</b>
Excess (Deficit) from Operations	-	26,699	201,889	144,087	96,848	3,503	473,026
<b>Other Financing Transactions:</b>							
Other Financing Sources	-	-	-	-	-	-	-
Capital Outlay - (6000's)	-	-	-	-	-	-	-
Debt Service - Principal - (7000's)	-	-	-	-	-	-	-
Excess (deficit)	-	26,699	201,889	144,087	96,848	3,503	473,026
Fund Balance, Beginning	424,811	129,637	1,604,855	3,840,351	2,755,714	43,009	8,798,377
<b>Fund Balance, Ending</b>	<b>\$ 424,811</b>	<b>\$ 156,336</b>	<b>\$ 1,806,744</b>	<b>\$ 3,984,438</b>	<b>\$ 2,852,562</b>	<b>\$ 46,512</b>	<b>\$ 9,271,403</b>
<b>Components of Ending Fund Balance:</b>							
<b>Designated Amounts:</b>							
Reserve for Economic Uncertainties: 3%	-	43,860	270,360	163,094	379,702	82,235	939,251
Additional Reserve: 17%	-	248,540	557,039	924,200	2,151,645	466,000	4,347,424
Restricted Cash	-	-	975,000	-	-	-	975,000
Prepaid Expenditures	-	-	-	-	-	-	-
Temporarily Restricted	-	-	-	11,671	12,657	-	24,328
Unrestricted	424,811	(136,064)	4,345	2,885,473	308,558	(501,723)	2,985,400
	<b>\$ 424,811</b>	<b>\$ 156,336</b>	<b>\$ 1,806,744</b>	<b>\$ 3,984,438</b>	<b>\$ 2,852,562</b>	<b>\$ 46,512</b>	<b>\$ 9,271,403</b>



# ROCKLIN ACADEMY FAMILY OF SCHOOLS 2021-2022 Adopted Budget Report 2021-22 Cashflow Projection

DESCRIPTION	OBJECT N/A	PROJECTION												TOTAL	
		JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE		ACCRUAL
<b>B. BEGINNING CASH</b>	9110	4,968,707	5,228,562	5,453,224	7,249,249	8,406,024	9,247,741	9,200,974	9,044,858	8,971,679	9,798,267	9,748,850	9,699,433		
Revenue Limit Sources	8010-8019	821,464	821,464	1,478,635	1,478,635	1,478,635	1,478,635	1,478,635	1,478,635	1,478,635	1,478,635	1,478,635	1,478,635	1,478,635	15,429,282
LCFF / General Purpose	8012	-	-	753,242	753,242	753,242	753,242	753,242	753,242	753,242	753,242	753,242	753,242	753,242	3,012,967
EPA	8080-8099	-	380,192	380,192	380,192	380,192	380,192	380,192	380,192	403,954	403,954	403,954	403,954	459,006	4,752,404
In-Lieu Property Taxes															
<b>TOTAL LCFF</b>		821,464	1,201,656	2,612,069	1,858,827	1,858,827	2,612,069	1,858,827	1,858,827	1,882,589	1,882,589	1,882,589	1,157,195	1,977,645	24,194,653
Federal Revenue	8100-8299	-	-	146,525	-	-	146,525	-	-	-	-	-	-	-	326,096
State Revenue	8300-8599	-	-	146,525	-	-	146,525	-	-	-	-	-	-	-	586,099
Local	8600-8799	177,945	142,356	213,535	320,302	213,535	320,302	177,945	320,302	320,302	320,302	320,302	320,302	391,479	3,558,909
All Other Financing Sources	8930-8979	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL RECEIPTS</b>		999,409	1,344,012	2,972,129	2,179,129	2,072,362	2,932,371	2,183,297	2,179,129	3,078,896	2,202,891	2,202,891	1,477,497	2,841,744	28,685,757
<b>C. DISBURSEMENTS</b>															
Certificated Salaries	1000-1999	1,315,384	1,035,782	1,035,782	1,035,782	1,035,782	1,035,782	1,035,782	1,035,782	1,035,782	1,035,782	1,035,782	1,035,782	1,035,782	12,708,986
Classified Salaries	2000-2999	193,290	309,264	309,264	309,264	309,264	309,264	309,264	309,264	309,264	309,264	309,264	309,264	309,264	2,700,603
Employee Benefits (All)	3000-3999	437,515	390,063	390,063	390,063	390,063	390,063	390,063	390,063	390,063	390,063	390,063	390,063	390,063	4,853,153
Books, Supplies	4000-4999	283,091	87,105	54,441	108,881	108,881	54,441	130,658	43,553	43,553	43,553	43,553	43,553	21,774	1,088,813
Services	5000-5999	473,646	473,646	473,646	473,646	473,646	473,646	473,646	473,646	473,646	473,646	473,646	473,646	236,820	5,920,572
Capital Outlay	6000-6999	50,000	-	-	-	-	-	-	-	-	-	-	-	-	50,000
Other Outgo	7141	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt Service - Principal	7439	-	-	-	320,973	-	-	-	-	-	-	-	-	185,000	185,000
Debt Service - Interest	7438	-	-	-	-	394,969	-	-	-	-	-	-	-	394,969	789,938
Interfund transfer out	7619	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL DISBURSEMENTS</b>		2,752,926	2,295,860	2,265,196	2,317,636	2,317,636	2,979,138	2,339,413	2,253,308	2,252,308	2,252,308	2,252,308	2,854,053	975,115	30,104,205
<b>D. PRIOR YEAR TRANSACTIONS</b>															
Cash Not in Treasury	9111-9199	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accounts Receivable (Governments)	9290	3,008,381	1,863,800	1,087,092	1,087,092	1,086,991	-	-	-	-	-	-	-	-	8,133,356
Prepaid Expenditures	9330	35,927	-	208,190	-	-	-	-	-	-	-	-	-	-	244,117
Other Current Assets	9340	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accounts Payable	9500-9599	(1,030,936)	(687,290)	-	-	-	-	-	-	-	-	-	-	-	(1,718,226)
Deferred Revenue	9650	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PPP forgivable loan	9690	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Restricted Cash	9910	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL PRIOR YEAR TRANSACTIONS</b>		2,013,372	1,176,510	1,087,092	1,295,282	1,086,991	-	-	-	-	-	-	-	-	6,659,247
<b>E. NET INCREASE/DECREASE (B-C+D)</b>		259,855	224,662	1,796,025	1,156,775	841,717	(46,767)	(156,116)	(73,179)	826,588	(49,417)	(49,417)	(49,417)	(1,376,556)	5,220,799
<b>F. ENDING CASH (A + E)</b>		5,228,562	5,453,224	7,249,249	8,406,024	9,247,741	9,200,974	9,044,858	8,971,679	9,798,267	9,748,850	9,699,433	8,322,877		10,189,506
<b>G. ENDING CASH, PLUS ACCRUALS</b>															

Unrestricted cash flow analysis

Total Revenues	25,341,387
Total Expenditures	25,244,938
Net Income	98,449
+/- Plus capital outlay	50,000
Plus interest expense	789,938
Adjusted Income	938,387
Scheduled Debt Service	789,938
Paid from Debt Issuance	0
Net Debt Service	789,938
	1.19

Combined cash flow analysis

Total Revenues	28,665,757
Total Expenditures	30,104,205
Net Income	(1,438,448)
+/- Plus capital outlay	50,000
Plus interest expense	789,938
Adjusted Income	(598,510)
Scheduled Debt Service	789,938
Paid from Debt Issuance	0
Net Debt Service	789,938
	(0.76)

Expenses Days per year Exp per day

Expenses	30,104,205
Days per year	365
Exp per day	82,477
Cash	8,322,877
Days Cash On Hand	101
Cash + Deferral	10,189,506
Cash + Deferral - AP	11,164,621
	135

# ROCKLIN ACADEMY FAMILY OF SCHOOLS

## 2021-2022 Adopted Budget Report

### 2022-23 Cashflow Projection

DESCRIPTION	OBJECT	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY PROJECTION	FEBRUARY	MARCH	APRIL	MAY	JUNE	ACCRUAL	TOTAL
<b>A. BEGINNING CASH</b>	N/A	8,322,877	8,244,455	7,253,608	7,964,904	8,158,073	7,041,498	8,216,259	8,150,729	7,853,161	8,844,683	8,831,855	8,878,563	-	-
<b>B. RECEIPTS</b>															
Revenue Limit Sources	8010-8019	883,526	883,526	1,590,346	1,590,346	1,590,346	1,590,346	1,590,346	1,590,346	1,590,346	1,590,346	1,590,346	-	1,590,344	17,670,510
LFFF / General Purpose	8012	-	-	745,925	745,925	745,925	745,925	745,925	745,925	745,925	745,925	745,925	-	745,923	2,983,698
EPA	8080-8099	-	285,144	570,288	380,192	380,192	380,192	380,192	380,192	380,192	403,954	403,954	-	403,954	4,752,404
In-Lieu Property Taxes															
TOTAL LFFF	8100-8299	883,526	1,168,670	2,906,559	1,970,538	1,970,538	2,716,463	1,970,538	1,970,538	2,716,463	1,994,300	1,994,300	-	1,994,302	25,406,612
Federal Revenue	8300-8599	-	30,469	-	60,938	-	60,938	67,709	84,637	-	-	-	-	94,793	336,546
State Revenue	8600-8799	-	-	-	-	89,521	29,840	23,872	35,808	-	29,840	29,840	59,681	298,403	595,805
Local	8900-8979	-	-	258,400	369,100	221,500	221,500	221,500	221,500	627,500	221,500	221,500	553,338	553,338	3,690,938
All Other Financing Sources															
TOTAL RECEIPTS		883,526	1,199,139	3,164,959	2,400,576	2,281,559	2,967,803	2,283,619	2,227,846	3,228,600	2,245,640	2,245,640	1,763,158	2,940,836	30,032,901
<b>C. DISBURSEMENTS</b>															
Certificated Salaries	1000-1999	800,549	1,062,000	1,062,000	1,062,000	1,062,000	1,062,000	1,062,000	1,062,000	1,062,000	1,062,000	1,062,000	1,073,390	-	12,493,939
Classified Salaries	2000-2999	251,927	332,700	332,700	332,700	332,700	332,700	332,700	332,700	332,700	332,700	332,700	335,605	-	3,914,532
Employee Benefits (All)	3000-3999	309,109	401,674	401,674	401,674	401,674	401,674	401,674	401,674	401,674	401,674	401,674	405,791	-	4,731,640
Books, Supplies	4000-4999	284,711	80,680	56,675	113,351	113,351	56,675	136,021	45,340	45,340	45,340	45,340	67,202	-	1,133,505
Services	5000-5999	297,682	297,682	595,364	297,682	1,488,409	416,754	416,754	357,218	595,364	416,754	357,218	359,796	-	5,959,635
Capital Outlay	6000-6999	10,500	5,250	-	-	-	-	-	-	-	-	-	-	-	21,000
Other Outgo	7141	-	-	-	-	-	-	-	326,482	-	-	-	-	326,482	652,964
Debt Service - Principal	7439	-	-	-	-	-	-	-	-	-	-	-	195,000	-	195,000
Debt Service - Interest	7438	-	-	-	-	-	387,338	-	-	-	-	-	387,337	-	774,675
All Other Financing Sources															
TOTAL DISBURSEMENTS		1,964,478	2,189,986	2,453,663	2,207,407	3,398,134	2,657,141	2,349,149	2,525,414	2,437,078	2,258,468	2,198,932	2,824,121	406,919	29,870,890
<b>D. PRIOR YEAR TRANSACTIONS</b>															
Cash Not in Treasury	9111-9199	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accounts Receivable (Governments)	9290	1,977,645	-	-	-	864,099	-	-	-	-	-	-	-	-	2,841,744
Prepaid Expenditures	9330	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Current Assets	9340	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accounts Payable	9500-9599	(975,115)	-	-	-	-	-	-	-	-	-	-	-	-	(975,115)
Deferred Revenue	9650	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PPP forgivable loan	9690	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Restricted Cash	9910	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL PRIOR YEAR TRANSACTIONS		1,002,530	-	-	-	864,099	-	-	-	-	-	-	-	-	1,866,629
<b>E. NET INCREASE/DECREASE (B-C+D)</b>		(78,422)	(990,847)	711,296	193,169	(1,116,575)	1,747,651	(65,530)	(297,568)	993,522	(12,828)	46,708	(1,060,963)	2,539,917	2,026,640
<b>F. ENDING CASH (A + E)</b>		8,244,455	7,253,608	7,964,904	8,158,073	7,041,498	8,216,259	8,150,729	7,853,161	8,844,683	8,831,855	8,878,563	7,817,600	-	10,351,517
<b>G. ENDING CASH, PLUS ACCRUALS</b>															

Total Revenues	30,032,901
Total Expenditures	29,870,890
Net Income	162,011
--Plus capital outlay	21,000
Plus interest expense	774,675
Adjusted Income	957,686
Scheduled Debt Service	774,675
Paid from Debt Issuance	0
Net Debt Service	774,675
	1.24

Expenses	29,870,890
Days per Year	365
Exp per day	81,838
Cash	7,817,600
Days Cash On Hand	96
Cash + Deferral	10,351,517
Cash + Deferral - AP	10,758,436
	131

# ROCKLIN ACADEMY FAMILY OF SCHOOLS

## 2021-2022 Adopted Budget Report

### 2023-24 Cashflow Projection

DESCRIPTION	OBJECT	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY PROJECTION	FEBRUARY	MARCH	APRIL	MAY	JUNE	ACCRUAL	TOTAL
<b>A. BEGINNING CASH</b>	N/A	7,817,600	8,256,157	7,226,855	7,962,031	8,035,124	6,878,484	8,180,328	8,135,449	7,862,615	8,889,848	8,902,982	8,979,258		
<b>B. RECEIPTS</b>															
Revenue Limit Sources	8010-8019	961,956	961,956	1,731,520	1,731,520	1,731,520	1,731,520	1,731,520	1,731,520	1,731,520	1,731,520	1,731,520	1,731,520	1,731,520	19,239,111
LCCF / General Purpose	8012	-	-	757,623	757,623	-	757,623	-	-	757,623	-	-	757,623	-	3,030,491
EPA	8080-8099	-	285,144	570,288	380,192	380,192	380,192	380,192	380,192	380,192	403,954	403,954	403,954	403,954	4,752,404
Ir-Lieu Property Taxes															
TOTAL LCCF	8100-8299	961,956	1,247,100	3,059,431	2,111,712	2,111,712	2,869,335	2,111,712	2,111,712	2,869,335	2,135,474	2,135,474	1,161,580	2,135,473	27,022,006
Federal Revenue	8300-8599	-	32,116	-	64,232	-	71,369	-	89,212	-	-	-	-	99,817	356,846
State Revenue	8600-8799	60	-	-	-	97,341	32,447	32,447	38,937	64,894	32,447	32,447	64,894	32,447	648,943
Local															
All Other Financing Sources	8930-8979	-	-	267,800	225,200	225,200	225,200	225,200	225,200	638,100	225,200	225,200	563,000	713,249	3,753,609
TOTAL RECEIPTS		962,016	1,279,216	3,327,231	2,401,144	2,434,253	3,126,982	2,434,239	2,375,849	3,596,547	2,393,121	2,393,121	1,789,474	3,273,111	31,781,404
<b>C. DISBURSEMENTS</b>															
Certificated Salaries	1000-1999	855,183	1,109,600	1,109,600	1,109,600	1,109,600	1,109,600	1,109,600	1,109,600	1,109,600	1,109,600	1,109,600	1,026,604	1,026,604	12,977,787
Classified Salaries	2000-2999	278,503	350,900	350,900	350,900	350,900	350,900	350,900	350,900	350,900	350,900	350,900	316,887	316,887	4,104,390
Employee Benefits (All)	3000-3999	328,769	427,927	427,927	427,927	427,927	427,927	427,927	427,927	427,927	427,927	427,927	406,549	406,549	5,014,588
Books, Supplies	4000-4999	322,177	99,131	61,957	123,914	123,914	61,957	148,697	49,566	49,566	49,566	49,566	73,517	25,613	1,239,143
Services	5000-5999	315,710	315,710	651,421	315,710	1,576,552	441,994	441,994	378,852	631,421	441,994	378,852	381,465	60,531	6,314,206
Capital Outlay	6000-6999	10,500	5,250	-	-	-	-	-	-	-	-	-	-	-	21,000
Other Outgo	7141	-	-	-	-	-	-	-	331,838	-	-	-	-	331,838	663,676
Debt Service - Principal	7439	-	-	-	-	-	-	-	-	-	-	-	215,000	-	215,000
Debt Service - Interest	7438	-	-	-	-	-	378,294	-	-	-	-	-	379,294	-	758,588
All Other Financing Sources	7438	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL DISBURSEMENTS		2,110,842	2,308,518	2,587,055	2,328,051	3,590,893	2,771,672	2,479,118	2,648,883	2,569,414	2,379,987	2,316,845	2,799,316	417,984	31,308,378
<b>D. PRIOR YEAR TRANSACTIONS</b>															
Cash Not in Treasury	9111-9199	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accounts Receivable (Governments)	9290	-	-	-	-	-	946,534	-	-	-	-	-	-	-	2,940,836
Prepaid Expenditures	9330	1,994,302	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Current Assets	9340	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accounts Payable	9500-9599	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Revenue	9650	(406,919)	-	-	-	-	-	-	-	-	-	-	-	-	(406,919)
PPP Forgiveable Loan	9690	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Restricted Cash	9910	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL PRIOR YEAR TRANSACTIONS		1,587,383	-	-	-	-	946,534	-	-	-	-	-	-	-	2,533,917
<b>E. NET INCREASE/DECREASE (B-C+D)</b>		486,557	(1,029,302)	735,176	73,093	(1,156,640)	1,301,844	(44,879)	(272,834)	1,027,333	13,134	76,276	(1,009,842)	2,855,127	3,005,943
<b>F. ENDING CASH (A + E)</b>		8,256,157	7,226,855	7,962,031	8,035,124	6,878,484	8,180,328	8,135,449	7,862,615	8,889,848	8,902,982	8,979,258	7,969,416		10,824,543
<b>G. ENDING CASH, PLUS ACCRUALS</b>															

Total Revenues	31,781,404
Total Expenditures	31,308,378
Net Income	473,026
+Plus capital outlay	21,000
Plus interest expense	758,588
Adjusted income	1,252,614
Scheduled Debt Service	816,750
Paid from Debt Issuance	0
Net Debt Service	816,750
	1.53

Expenses	31,308,378
Days per year	365
Exp per day	85,776
Cash	7,969,416
Days Cash On Hand	93
Cash + Deferral	10,824,543
Cash + Deferral - AP	11,242,527
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**ROCKLIN ACADEMY GATEWAY**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**2021-2022 Adopted Budget Report**  
**Combined**

	<u>Combined</u> <u>2021-2022</u>	<u>Combined</u> <u>2022-2023</u>	<u>Combined</u> <u>2023-2024</u>
Enrollment:	1,254.00	1,274.00	1,271.00
Projected ADA:	1,203.84	1,223.04	1,220.16
<b><u>Revenues:</u></b>			
Local Control Funding Formula			
LCFF - General Purpose	\$ 9,725,169	\$ 10,146,103	\$ 10,463,342
Education Protection Account	240,768	244,608	244,032
In-Lieu Property Tax	703,000	703,000	703,000
Total LCFF	<u>10,668,937</u>	<u>11,093,711</u>	<u>11,410,374</u>
Federal	150,480	150,480	150,480
State	259,861	259,861	259,861
Local	932,869	932,869	932,869
<b>Total Revenues</b>	<u>\$ 12,012,147</u>	<u>\$ 12,436,921</u>	<u>\$ 12,753,584</u>
<b><u>Expenditures:</u></b>			
Certificated Salaries - (1000's)	\$ 5,106,069	\$ 4,806,519	\$ 4,926,682
Classified Salaries - (2000's)	976,267	987,192	1,011,872
Employee Benefits - (3000's)	1,864,857	1,711,720	1,754,513
Books & Supplies - (4000's)	511,800	504,901	509,950
Services - (5000's)	2,927,233	2,912,128	2,970,370
Capital Outlay - (6000's)	-	-	-
Other Outgo - (7141)	106,689	110,937	114,104
Transfer of Direct Costs - (7145)	1,173,583	1,331,245	1,369,245
Debt Service - Principal - (7439)	-	-	-
Debt Service - Interest - (7438)	-	-	-
<b>Total Expenditures</b>	<u>\$ 12,666,498</u>	<u>\$ 12,364,642</u>	<u>\$ 12,656,736</u>
Excess (Deficit) from Operations	(654,351)	72,279	96,848
<b><u>Other Financing Transactions:</u></b>			
Other Financing Sources	-	-	-
Capital Outlay - (6000's)	-	-	-
Debt Service - Principal - (7000's)	-	-	-
Excess (deficit)	<u>(654,351)</u>	<u>72,279</u>	<u>96,848</u>
Fund Balance, Beginning	3,337,786	2,683,435	2,755,714
Fund Balance, Ending	<u>\$ 2,683,435</u>	<u>\$ 2,755,714</u>	<u>\$ 2,852,562</u>
<b><u>Components of Ending Fund Balance:</u></b>			
Designated Amounts:			
Reserve for Economic Uncertainties: 3%	379,995	370,939	379,702
Additional Reserve: 17%	2,153,305	2,101,989	2,151,645
Restricted Cash	-	-	-
Prepaid Expenditures	-	-	-
Temporarily Restricted	12,657	12,657	12,657
Unrestricted	137,478	270,129	308,558
Fund Balance, Ending	<u>\$ 2,683,435</u>	<u>\$ 2,755,714</u>	<u>\$ 2,852,562</u>

**ROCKLIN ACADEMY GATEWAY**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**2021-2022 Adopted Budget**  
**Unrestricted and Restricted**  
**2021-2022**

	<u>Unrestricted</u>	<u>Restricted</u>	<u>Combined</u>
<b>Revenues:</b>			
Local Control Funding Formula			
LCFF - General Purpose	\$ 9,725,169	\$ -	\$ 9,725,169
Education Protection Account	240,768	-	240,768
In-Lieu Property Tax	703,000	-	703,000
Total LCFF	<u>10,668,937</u>	<u>-</u>	<u>10,668,937</u>
Federal	-	150,480	150,480
State	200,873	58,988	259,861
Local	150,000	782,869	932,869
Contributions to Restricted	(466,799)	466,799	-
<b>Total Revenues</b>	<u>\$ 10,553,011</u>	<u>\$ 1,459,136</u>	<u>\$ 12,012,147</u>
<b>Expenditures:</b>			
Certificated Salaries - (1000's)	\$ 4,129,872	\$ 976,197	\$ 5,106,069
Classified Salaries - (2000's)	801,519	174,748	976,267
Employee Benefits - (3000's)	1,446,137	418,720	1,864,857
Books & Supplies - (4000's)	390,480	121,320	511,800
Services - (5000's)	2,469,033	458,200	2,927,233
Capital Outlay - (6000's)	-	-	-
Other Outgo - (7141)	106,689	-	106,689
Transfer of Direct Costs - (7145)	1,173,583	-	1,173,583
Debt Service - Principal - (7439)	-	-	-
Debt Service - Interest - (7438)	-	-	-
<b>Total Expenditures</b>	<u>\$ 10,517,313</u>	<u>\$ 2,149,185</u>	<u>\$ 12,666,498</u>
Excess (Deficit) from Operations	35,698	(690,049)	(654,351)
<b>Other Financing Transactions:</b>			
Other Financing Sources	-	-	-
Capital Outlay - (6000's)	-	-	-
Debt Service - Principal - (7000's)	-	-	-
Excess (deficit)	<u>35,698</u>	<u>(690,049)</u>	<u>(654,351)</u>
Fund Balance, Beginning	2,635,080	702,706	3,337,786
Fund Balance, Ending	<u>\$ 2,670,778</u>	<u>\$ 12,657</u>	<u>\$ 2,683,435</u>
<b>Components of Ending Fund Balance:</b>			
Designated Amounts:			
Reserve for Economic Uncertainties: 3%	379,995		379,995
Additional Reserve: 17%	2,153,305		2,153,305
Restricted Cash	-	-	-
Prepaid Expenditures	-	-	-
Temporarily Restricted	-	12,657	12,657
Unrestricted	137,478	-	137,478
Fund Balance, Ending	<u>\$ 2,670,778</u>	<u>\$ 12,657</u>	<u>\$ 2,683,435</u>

**ROCKLIN ACADEMY GATEWAY**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**2021-2022 Adopted Budget**  
**Unrestricted and Restricted**  
**2022-2023**

	<u>Unrestricted</u>	<u>Restricted</u>	<u>Combined</u>
<b>Revenues:</b>			
Local Control Funding Formula			
LCFF - General Purpose	\$ 10,146,103	\$ -	\$ 10,146,103
Education Protection Account	244,608	-	244,608
In-Lieu Property Tax	703,000	-	703,000
Total LCFF	<u>11,093,711</u>	<u>-</u>	<u>11,093,711</u>
Federal	-	150,480	150,480
State	200,873	58,988	259,861
Local	150,000	782,869	932,869
Contributions to Restricted	(505,049)	505,049	-
<b>Total Revenues</b>	<u>\$ 10,939,535</u>	<u>\$ 1,497,386</u>	<u>\$ 12,436,921</u>
<b>Expenditures:</b>			
Certificated Salaries - (1000's)	\$ 4,233,119	\$ 573,400	\$ 4,806,519
Classified Salaries - (2000's)	821,557	165,635	987,192
Employee Benefits - (3000's)	1,482,290	229,430	1,711,720
Books & Supplies - (4000's)	394,385	110,516	504,901
Services - (5000's)	2,493,723	418,405	2,912,128
Capital Outlay - (6000's)	-	-	-
Other Outgo - (7141)	110,937	-	110,937
Transfer of Direct Costs - (7145)	1,331,245	-	1,331,245
Debt Service - Principal - (7439)	-	-	-
Debt Service - Interest - (7438)	-	-	-
<b>Total Expenditures</b>	<u>\$ 10,867,256</u>	<u>\$ 1,497,386</u>	<u>\$ 12,364,642</u>
Excess (Deficit) from Operations	72,279	-	72,279
<b>Other Financing Transactions:</b>			
Other Financing Sources	-	-	-
Capital Outlay - (6000's)	-	-	-
Debt Service - Principal - (7000's)	-	-	-
Excess (deficit)	<u>72,279</u>	<u>-</u>	<u>72,279</u>
Fund Balance, Beginning	2,670,778	12,657	2,683,435
<b>Fund Balance, Ending</b>	<u>\$ 2,743,057</u>	<u>\$ 12,657</u>	<u>\$ 2,755,714</u>
<b>Components of Ending Fund Balance:</b>			
Designated Amounts:			
Reserve for Economic Uncertainties: 3%	370,939		370,939
Additional Reserve: 17%	2,101,989		2,101,989
Restricted Cash	-	-	-
Prepaid Expenditures	-	-	-
Temporarily Restricted	-	12,657	12,657
Unrestricted	270,129	-	270,129
<b>Fund Balance, Ending</b>	<u>\$ 2,743,057</u>	<u>\$ 12,657</u>	<u>\$ 2,755,714</u>

**ROCKLIN ACADEMY GATEWAY**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**2021-2022 Adopted Budget**  
**Unrestricted and Restricted**  
**2023-2024**

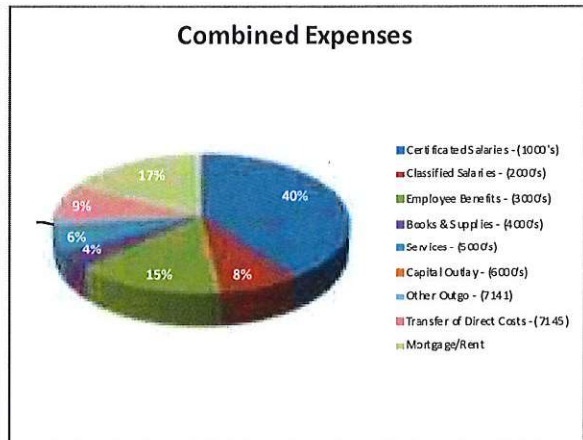
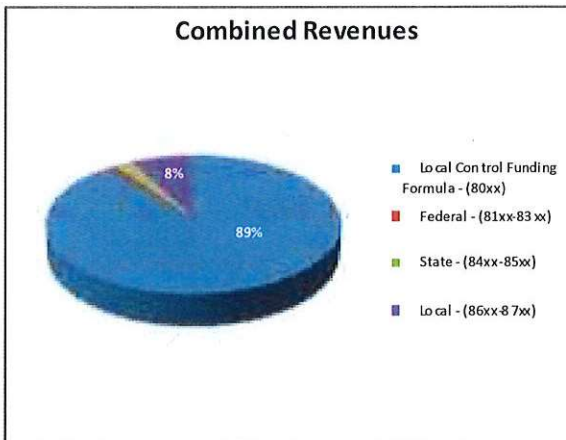
	<u>Unrestricted</u>	<u>Restricted</u>	<u>Combined</u>
<b>Revenues:</b>			
Local Control Funding Formula			
LCFF - General Purpose	\$ 10,463,342	\$ -	\$ 10,463,342
Education Protection Account	244,032	-	244,032
In-Lieu Property Tax	703,000	-	703,000
Total LCFF	<u>11,410,374</u>	<u>-</u>	<u>11,410,374</u>
Federal	-	150,480	150,480
State	200,873	58,988	259,861
Local	150,000	782,869	932,869
Contributions to Restricted	(538,734)	538,734	-
<b>Total Revenues</b>	<u>\$ 11,222,513</u>	<u>\$ 1,531,071</u>	<u>\$ 12,753,584</u>
<b>Expenditures:</b>			
Certificated Salaries - (1000's)	\$ 4,338,947	\$ 587,735	\$ 4,926,682
Classified Salaries - (2000's)	842,096	169,776	1,011,872
Employee Benefits - (3000's)	1,519,347	235,166	1,754,513
Books & Supplies - (4000's)	398,329	111,621	509,950
Services - (5000's)	2,543,597	426,773	2,970,370
Capital Outlay - (6000's)	-	-	-
Other Outgo - (7141)	114,104	-	114,104
Transfer of Direct Costs - (7145)	1,369,245	-	1,369,245
Debt Service - Principal - (7439)	-	-	-
Debt Service - Interest - (7438)	-	-	-
<b>Total Expenditures</b>	<u>\$ 11,125,665</u>	<u>\$ 1,531,071</u>	<u>\$ 12,656,736</u>
Excess (Deficit) from Operations	96,848	-	96,848
<b>Other Financing Transactions:</b>			
Other Financing Sources	-	-	-
Capital Outlay - (6000's)	-	-	-
Debt Service - Principal - (7000's)	-	-	-
Excess (deficit)	<u>96,848</u>	<u>-</u>	<u>96,848</u>
Fund Balance, Beginning	2,743,057	12,657	2,755,714
Fund Balance, Ending	<u>\$ 2,839,905</u>	<u>\$ 12,657</u>	<u>\$ 2,852,562</u>
<b>Components of Ending Fund Balance:</b>			
<b>Designated Amounts:</b>			
Reserve for Economic Uncertainties: 3%	379,702		379,702
Additional Reserve: 17%	2,151,645		2,151,645
Restricted Cash	-	-	-
Prepaid Expenditures	-	-	-
Temporarily Restricted	-	12,657	12,657
Unrestricted	308,558	-	308,558
Fund Balance, Ending	<u>\$ 2,839,905</u>	<u>\$ 12,657</u>	<u>\$ 2,852,562</u>

**ROCKLIN ACADEMY GATEWAY**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**2021-2022 ADOPTED BUDGET REPORT**

Description	Budget			Estimated Actuals 2020-2021	Variance %
	Unrestricted	Restricted	Combined		
<b>Revenues:</b>					
Local Control Funding Formula - (80xx)	\$ 10,668,937	\$ -	\$ 10,668,937	\$ 9,914,567	108.00%
Federal - (81xx-83xx)	-	150,480	150,480	510,711	29.00%
State - (84xx-85xx)	200,873	58,988	259,861	1,040,461	25.00%
Local - (86xx-87xx)	150,000	782,869	932,869	840,494	111.00%
Contribution - (8980)	(466,799)	466,799	-	-	#DIV/0!
<b>Total Revenue</b>	<b>\$ 10,553,011</b>	<b>\$ 1,459,136</b>	<b>\$ 12,012,147</b>	<b>\$ 12,306,233</b>	<b>98.00%</b>

Description	Unrestricted	Restricted	Combined	Combined	Combined
<b>Expenditures:</b>					
Certificated Salaries - (1000's)	\$ 4,129,872	\$ 976,197	\$ 5,106,069	\$ 4,607,406	111.00%
Classified Salaries - (2000's)	801,519	174,748	976,267	911,948	107.00%
Employee Benefits - (3000's)	1,446,137	418,720	1,864,857	1,558,707	120.00%
Books & Supplies - (4000's)	390,480	121,320	511,800	955,076	54.00%
Services - (5000's)	311,070	458,200	769,270	712,531	108.00%
Capital Outlay - (6000's)	-	-	-	15,000	0.00%
Other Outgo - (7141)	106,689	-	106,689	99,300	107.00%
Transfer of Direct Costs - (7145)	1,173,583	-	1,173,583	1,191,596	98.00%
Mortgage/Rent	2,157,963	-	2,157,963	2,115,650	102.00%
<b>Total Expenditures</b>	<b>\$ 10,517,313</b>	<b>\$ 2,149,185</b>	<b>\$ 12,666,498</b>	<b>\$ 12,167,214</b>	<b>104.00%</b>

Increase/(Decrease) to Fund Balance	\$ 35,698	\$ (690,049)	\$ (654,351)	\$ 139,019	
Fund Balance, Beginning	\$ 2,635,080	\$ 702,706	\$ 3,337,786	\$ 3,337,786	
Fund Balance, Ending	\$ 2,670,778	\$ 12,657	\$ 2,683,435	\$ 3,476,805	





THE ROCKLIN ACADEMY - CMO  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
2021-2022 ADOPTED BUDGET REPORT  
Combined

	Combined 2021-2022	Combined 2022-2023	Combined 2023-2024
<b>Revenues:</b>			
Local Control Funding Formula			
LCFF - General Purpose	\$ -	\$ -	\$ -
Education Protection Account	-	-	-
In-Lieu Property Tax	-	-	-
Total LCFF	-	-	-
Federal	-	-	-
State	-	-	-
Local	-	-	-
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Expenditures:</b>			
Certificated Salaries - (1000's)	\$ 593,850	\$ 768,696	\$ 787,913
Classified Salaries - (2000's)	796,881	816,803	917,223
Employee Benefits - (3000's)	451,896	543,193	616,773
Books & Supplies - (4000's)	51,500	52,015	52,535
Services - (5000's)	1,532,788	1,425,594	1,441,558
Capital Outlay - (6000's)	-	-	-
Other Outgo - (7141)	-	-	-
Transfer of Direct Costs - (7145)	(3,343,153)	(3,606,301)	(3,816,002)
Debt Service - Principal - (7439)	-	-	-
Debt Service - Interest - (7438)	-	-	-
<b>Total Expenditures</b>	<b>\$ 83,762</b>	<b>\$ -</b>	<b>\$ -</b>
Excess (Deficit) from Operations	(83,762)	-	-
<b>Other Financing Transactions:</b>			
Other Financing Sources	-	-	-
Capital Outlay - (6000's)	-	-	-
Debt Service - Principal - (7000's)	-	-	-
Excess (deficit)	(83,762)	-	-
Fund Balance, Beginning	508,573	424,811	424,811
<b>Fund Balance, Ending</b>	<b>\$ 424,811</b>	<b>\$ 424,811</b>	<b>\$ 424,811</b>
<b>Components of Ending Fund Balance:</b>			
Designated Amounts:			
Reserve for Economic Uncertainties: 3%	-	-	-
Additional Reserve: 17%	-	-	-
Restricted Cash	-	-	-
Prepaid Expenditures	-	-	-
Temporarily Restricted	-	-	-
Unrestricted	424,811	424,811	424,811
<b>Fund Balance, Ending</b>	<b>\$ 424,811</b>	<b>\$ 424,811</b>	<b>\$ 424,811</b>

\*Resource includes Unrestricted funds only

**CHILDRENS PROGRAMS**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**2021-2022 Adopted Budget Report**  
**Combined**

	Combined 2021-2022	Combined 2022-2023	Combined 2023-2024
<b><u>Revenues:</u></b>			
Local Control Funding Formula			
LCFF - General Purpose	\$ -	\$ -	\$ -
Education Protection Account	-	-	-
In-Lieu Property Tax	-	-	-
Total LCFF	-	-	-
Federal	-	-	-
State	-	-	-
Local	1,417,000	1,459,510	1,488,700
<b>Total Revenues</b>	<b>\$ 1,417,000</b>	<b>\$ 1,459,510</b>	<b>\$ 1,488,700</b>
<b><u>Expenditures:</u></b>			
Certificated Salaries - (1000's)	\$ -	\$ -	\$ -
Classified Salaries - (2000's)	897,767	920,211	920,211
Employee Benefits - (3000's)	119,737	122,730	128,867
Books & Supplies - (4000's)	54,000	55,080	56,182
Services - (5000's)	272,300	277,746	283,301
Capital Outlay - (6000's)	-	-	-
Other Outgo - (7141)	-	-	-
Transfer of Direct Costs - (7145)	72,000	72,000	73,440
Debt Service - Principal - (7439)	-	-	-
Debt Service - Interest - (7438)	-	-	-
<b>Total Expenditures</b>	<b>\$ 1,415,804</b>	<b>\$ 1,447,767</b>	<b>\$ 1,462,001</b>
<b>Excess (Deficit) from Operations</b>	1,196	11,743	26,699
<b><u>Other Financing Transactions:</u></b>			
Other Financing Sources	-	-	-
Capital Outlay - (6000's)	-	-	-
Debt Service - Principal - (7000's)	-	-	-
<b>Excess (deficit)</b>	1,196	11,743	26,699
<b>Fund Balance, Beginning</b>	116,698	117,894	129,637
<b>Fund Balance, Ending</b>	<b>\$ 117,894</b>	<b>\$ 129,637</b>	<b>\$ 156,336</b>
<b><u>Components of Ending Fund Balance:</u></b>			
<b>Designated Amounts:</b>			
Reserve for Economic Uncertainties: 3%	42,474	43,433	43,860
Additional Reserve: 17%	240,687	246,120	248,540
Restricted Cash	-	-	-
Prepaid Expenditures	-	-	-
Temporarily Restricted	-	-	-
Unrestricted	(165,267)	(159,916)	(136,064)
<b>Fund Balance, Ending</b>	<b>\$ 117,894</b>	<b>\$ 129,637</b>	<b>\$ 156,336</b>

\*Resource includes Unrestricted funds only

**WESTERN SIERRA COLLEGIATE ACADEMY**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**2021-2022 Adopted Budget Report**  
**Combined**

	Combined 2021-2022	Combined 2022-2023	Combined 2023-2024
Enrollment:	843.00	820.00	836.00
Projected ADA:	800.85	779.00	794.20
<b>Revenues:</b>			
Local Control Funding Formula			
LCFF - General Purpose	\$ 3,459,329	\$ 3,512,406	\$ 3,879,945
Education Protection Account	1,714,945	1,668,156	1,700,705
In-Lieu Property Tax	2,742,802	2,742,802	2,742,802
Total LCFF	7,917,076	7,923,364	8,323,452
Federal	100,106	100,106	100,106
State	190,919	186,342	189,526
Local	600,801	600,801	600,801
<b>Total Revenues</b>	<b>\$ 8,808,902</b>	<b>\$ 8,810,613</b>	<b>\$ 9,213,885</b>
<b>Expenditures:</b>			
Certificated Salaries - (1000's)	\$ 4,120,668	\$ 3,947,122	\$ 4,045,800
Classified Salaries - (2000's)	701,684	671,710	688,503
Employee Benefits - (3000's)	1,438,245	1,347,596	1,381,286
Books & Supplies - (4000's)	231,240	219,552	221,747
Services - (5000's)	662,603	616,856	623,024
Capital Outlay - (6000's)	-	-	-
Other Outgo - (7141)	79,171	79,234	79,234
Transfer of Direct Costs - (7145)	950,049	950,804	998,814
Debt Service - Principal - (7439)	185,000	195,000	215,000
Debt Service - Interest - (7438)	789,938	774,675	758,588
<b>Total Expenditures</b>	<b>\$ 9,158,598</b>	<b>\$ 8,802,549</b>	<b>\$ 9,011,996</b>
Excess (Deficit) from Operations	(349,696)	8,064	201,889
<b>Other Financing Transactions:</b>			
Other Financing Sources	-	-	-
Capital Outlay - (6000's)	-	-	-
Debt Service - Principal - (7000's)	-	-	-
Excess (deficit)	(349,696)	8,064	201,889
Fund Balance, Beginning	1,946,487	1,596,791	1,604,855
<b>Fund Balance, Ending</b>	<b>\$ 1,596,791</b>	<b>\$ 1,604,855</b>	<b>\$ 1,806,744</b>
<b>Components of Ending Fund Balance:</b>			
Designated Amounts:			
Reserve for Economic Uncertainties: 3%	274,758	264,076	270,360
Additional Reserve: 17%	581,962	521,433	557,039
Restricted Cash	975,000	975,000	975,000
Prepaid Expenditures	-	-	-
Temporarily Restricted	-	-	-
Unrestricted	(234,929)	(155,654)	4,345
<b>Fund Balance, Ending</b>	<b>\$ 1,596,791</b>	<b>\$ 1,604,855</b>	<b>\$ 1,806,744</b>

**WESTERN SIERRA COLLEGIATE ACADEMY**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**2021-2022 Adopted Budget**  
**Unrestricted and Restricted**  
**2021-2022**

	<u>Unrestricted</u>	<u>Restricted</u>	<u>Combined</u>
<b><u>Revenues:</u></b>			
Local Control Funding Formula			
LCFF - General Purpose	\$ 3,459,329	\$ -	\$ 3,459,329
Education Protection Account	1,714,945	-	1,714,945
In-Lieu Property Tax	2,742,802	-	2,742,802
Total LCFF	7,917,076	-	7,917,076
Federal	-	100,106	100,106
State	151,677	39,242	190,919
Local	80,000	520,801	600,801
Contributions to Restricted	(282,335)	282,335	-
<b>Total Revenues</b>	<b>\$ 7,866,418</b>	<b>\$ 942,484</b>	<b>\$ 8,808,902</b>
<b><u>Expenditures:</u></b>			
Certificated Salaries - (1000's)	\$ 3,467,819	\$ 652,849	\$ 4,120,668
Classified Salaries - (2000's)	533,040	168,644	701,684
Employee Benefits - (3000's)	1,196,260	241,985	1,438,245
Books & Supplies - (4000's)	151,300	79,940	231,240
Services - (5000's)	352,980	309,623	662,603
Capital Outlay - (6000's)	-	-	-
Other Outgo - (7141)	79,171	-	79,171
Transfer of Direct Costs - (7145)	950,049	-	950,049
Debt Service - Principal - (7439)	185,000	-	185,000
Debt Service - Interest - (7438)	789,938	-	789,938
<b>Total Expenditures</b>	<b>\$ 7,705,557</b>	<b>\$ 1,453,041</b>	<b>\$ 9,158,598</b>
Excess (Deficit) from Operations	160,861	(510,557)	(349,696)
<b><u>Other Financing Transactions:</u></b>			
Other Financing Sources	-	-	-
Capital Outlay - (6000's)	-	-	-
Debt Service - Principal - (7000's)	-	-	-
Excess (deficit)	160,861	(510,557)	(349,696)
Fund Balance, Beginning	1,435,930	510,557	1,946,487
Fund Balance, Ending	<u>\$ 1,596,791</u>	<u>\$ -</u>	<u>\$ 1,596,791</u>
<b><u>Components of Ending Fund Balance:</u></b>			
Designated Amounts:			
Reserve for Economic Uncertainties: 3%	274,758		274,758
Additional Reserve: 17%	581,962		581,962
Restricted Cash	975,000	-	975,000
Prepaid Expenditures	-	-	-
Temporarily Restricted	-	-	-
Unrestricted	(234,929)	-	(234,929)
Fund Balance, Ending	<u>\$ 1,596,791</u>	<u>\$ -</u>	<u>\$ 1,596,791</u>

**WESTERN SIERRA COLLEGIATE ACADEMY**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**2021-2022 Adopted Budget**  
**Unrestricted and Restricted**  
**2022-2023**

	<u>Unrestricted</u>	<u>Restricted</u>	<u>Combined</u>
<b>Revenues:</b>			
Local Control Funding Formula			
LCFF - General Purpose	\$ 3,512,406	\$ -	\$ 3,512,406
Education Protection Account	1,668,156	-	1,668,156
In-Lieu Property Tax	2,742,802	-	2,742,802
Total LCFF	<u>7,923,364</u>	<u>-</u>	<u>7,923,364</u>
Federal	-	100,106	100,106
State	148,227	38,115	186,342
Local	80,000	520,801	600,801
Contributions to Restricted	(313,944)	313,944	-
<b>Total Revenues</b>	<u>\$ 7,837,647</u>	<u>\$ 972,966</u>	<u>\$ 8,810,613</u>
<b>Expenditures:</b>			
Certificated Salaries - (1000's)	\$ 3,554,514	\$ 392,608	\$ 3,947,122
Classified Salaries - (2000's)	546,366	125,344	671,710
Employee Benefits - (3000's)	1,226,167	121,429	1,347,596
Books & Supplies - (4000's)	146,313	73,239	219,552
Services - (5000's)	356,510	260,346	616,856
Capital Outlay - (6000's)	-	-	-
Other Outgo - (7141)	79,234	-	79,234
Transfer of Direct Costs - (7145)	950,804	-	950,804
Debt Service - Principal - (7439)	195,000	-	195,000
Debt Service - Interest - (7438)	774,675	-	774,675
<b>Total Expenditures</b>	<u>\$ 7,829,583</u>	<u>\$ 972,966</u>	<u>\$ 8,802,549</u>
Excess (Deficit) from Operations	8,064	-	8,064
<b>Other Financing Transactions:</b>			
Other Financing Sources	-	-	-
Capital Outlay - (6000's)	-	-	-
Debt Service - Principal - (7000's)	-	-	-
Excess (deficit)	<u>8,064</u>	<u>-</u>	<u>8,064</u>
Fund Balance, Beginning	1,596,791	-	1,596,791
Fund Balance, Ending	<u>\$ 1,604,855</u>	<u>\$ -</u>	<u>\$ 1,604,855</u>
<b>Components of Ending Fund Balance:</b>			
Designated Amounts:			
Reserve for Economic Uncertainties: 3%	264,076		264,076
Additional Reserve: 17%	521,433		521,433
Restricted Cash	975,000	-	975,000
Prepaid Expenditures	-	-	-
Temporarily Restricted	-	-	-
Unrestricted	(155,654)	-	(155,654)
Fund Balance, Ending	<u>\$ 1,604,855</u>	<u>\$ -</u>	<u>\$ 1,604,855</u>

**WESTERN SIERRA COLLEGIATE ACADEMY**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**2021-2022 Adopted Budget**  
**Unrestricted and Restricted**  
**2023-2024**

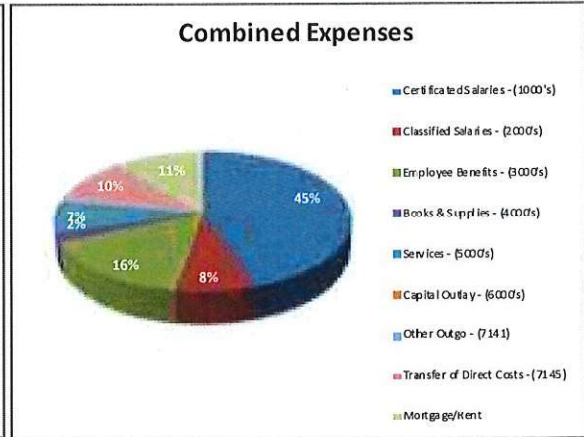
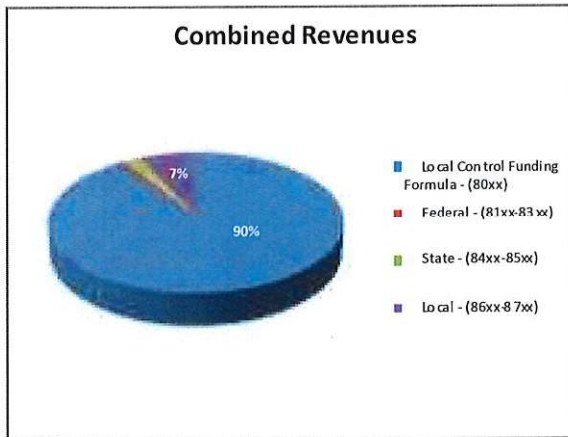
	<u>Unrestricted</u>	<u>Restricted</u>	<u>Combined</u>
<b><u>Revenues:</u></b>			
Local Control Funding Formula			
LCFF - General Purpose	\$ 3,879,945	\$ -	\$ 3,879,945
Education Protection Account	1,700,705	-	1,700,705
In-Lieu Property Tax	2,742,802	-	2,742,802
Total LCFF	8,323,452	-	8,323,452
Federal	-	100,106	100,106
State	150,627	38,899	189,526
Local	80,000	520,801	600,801
Contributions to Restricted	(332,480)	332,480	-
<b>Total Revenues</b>	<b>\$ 8,221,599</b>	<b>\$ 992,286</b>	<b>\$ 9,213,885</b>
<b><u>Expenditures:</u></b>			
Certificated Salaries - (1000's)	\$ 3,643,377	\$ 402,423	\$ 4,045,800
Classified Salaries - (2000's)	560,025	128,478	688,503
Employee Benefits - (3000's)	1,256,821	124,465	1,381,286
Books & Supplies - (4000's)	147,776	73,971	221,747
Services - (5000's)	360,075	262,949	623,024
Capital Outlay - (6000's)	-	-	-
Other Outgo - (7141)	79,234	-	79,234
Transfer of Direct Costs - (7145)	998,814	-	998,814
Debt Service - Principal - (7439)	215,000	-	215,000
Debt Service - Interest - (7438)	758,588	-	758,588
<b>Total Expenditures</b>	<b>\$ 8,019,710</b>	<b>\$ 992,286</b>	<b>\$ 9,011,996</b>
Excess (Deficit) from Operations	201,889	-	201,889
<b><u>Other Financing Transactions:</u></b>			
Other Financing Sources	-	-	-
Capital Outlay - (6000's)	-	-	-
Debt Service - Principal - (7000's)	-	-	-
Excess (deficit)	201,889	-	201,889
Fund Balance, Beginning	1,604,855	-	1,604,855
<b>Fund Balance, Ending</b>	<b>\$ 1,806,744</b>	<b>\$ -</b>	<b>\$ 1,806,744</b>
<b><u>Components of Ending Fund Balance:</u></b>			
Designated Amounts:			
Reserve for Economic Uncertainties: 3%	270,360		270,360
Additional Reserve: 17%	557,039		557,039
Restricted Cash	975,000	-	975,000
Prepaid Expenditures	-	-	-
Temporarily Restricted	-	-	-
Unrestricted	4,345	-	4,345
<b>Fund Balance, Ending</b>	<b>\$ 1,806,744</b>	<b>\$ -</b>	<b>\$ 1,806,744</b>

WESTERN SIERRA COLLEGIATE ACADEMY  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
2021-2022 Adopted Budget

Description	Adopted Budget			Estimated Actuals 2020-2021	Variance %
	Unrestricted	Restricted	Combined		
<b>Revenues:</b>					
Local Control Funding Formula - (80xx)	\$ 7,917,076	\$ -	\$ 7,917,076	\$ 7,351,999	108.00%
Federal - (81xx-83xx)	-	100,106	100,106	297,923	34.00%
State - (84xx-85xx)	151,677	39,242	190,919	762,955	25.00%
Local - (86xx-87xx)	80,000	520,801	600,801	561,338	107.00%
Contribution - (8980)	(282,335)	282,335	-	-	#DIV/0!
<b>Total Revenues</b>	<b>\$ 7,866,418</b>	<b>\$ 942,484</b>	<b>\$ 8,808,902</b>	<b>\$ 8,974,215</b>	<b>98.00%</b>

Description	Unrestricted	Restricted	Combined	Combined	Combined
<b>Expenditures:</b>					
Certificated Salaries - (1000's)	\$ 3,467,819	\$ 652,849	\$ 4,120,668	\$ 3,715,764	111.00%
Classified Salaries - (2000's)	533,040	168,644	701,684	585,441	120.00%
Employee Benefits - (3000's)	1,196,260	241,985	1,438,245	1,208,167	119.00%
Books & Supplies - (4000's)	151,300	79,940	231,240	445,257	52.00%
Services - (5000's)	352,980	309,623	662,603	557,594	119.00%
Capital Outlay - (6000's)	-	-	-	129,500	0.00%
Other Outgo - (7141)	79,171	-	79,171	73,572	108.00%
Transfer of Direct Costs - (7145)	950,049	-	950,049	882,861	108.00%
Mortgage/Rent	974,938	-	974,938	973,984	100.00%
<b>Total Expenditures</b>	<b>\$ 7,705,557</b>	<b>\$ 1,453,041</b>	<b>\$ 9,158,598</b>	<b>\$ 8,572,120</b>	<b>107.00%</b>

Increase/(Decrease) to Fund Balance	\$ 160,861	\$ (510,557)	\$ (349,696)	\$ 402,095	
Fund Balance, Beginning	\$ 1,435,930	\$ 510,557	\$ 1,946,487	\$ 1,946,487	
Fund Balance, Ending	\$ 1,596,791	\$ -	\$ 1,596,791	\$ 2,348,582	



**WESTERN SIERRA COLLEGIATE ACADEMY**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**2021-2022 ADOPTED BUDGET REPORT**

Description	Unrestricted Comparison		Variance	
	Unrestricted Second Interim	Unrestricted Adopted Budget	\$	%
<b>Revenues:</b>				
Local Control Funding Formula - (80xx)	\$ 7,351,999	\$ 7,917,076	565,077	7.69%
Federal - (81xx-83xx)	-	-	-	0.00%
State - (84xx-85xx)	148,467	151,677	3,210	2.16%
Local - (86xx-87xx)	115,256	80,000	(35,256)	-30.59%
Contribution - (8980)	(247,394)	(282,335)	(34,941)	14.12%
<b>Total Revenues</b>	<b>\$ 7,368,328</b>	<b>\$ 7,866,418</b>	<b>498,090</b>	<b>6.76%</b>
<b>Expenditures:</b>				
Certificated Salaries - (1000's)	\$ 3,252,909	\$ 3,467,819	214,910	6.61%
Classified Salaries - (2000's)	480,052	533,040	52,988	11.04%
Employee Benefits - (3000's)	1,049,120	1,196,260	147,140	14.03%
Books & Supplies - (4000's)	226,631	151,300	(75,331)	-33.24%
Services - (5000's)	366,360	352,980	(13,380)	-3.65%
Capital Outlay - (6000's)	129,500	-	(129,500)	-100.00%
Other Outgo - (7141)	882,861	950,049	67,188	7.61%
Transfer of Direct Costs - (7145)	73,572	79,171	5,599	7.61%
Debt Service - Principal - (7439)	170,001	185,000	14,999	8.82%
Debt Service - Interest - (7438)	803,963	789,938	(14,025)	-1.74%
<b>Total Expenditures</b>	<b>\$ 7,434,969</b>	<b>\$ 7,705,557</b>	<b>270,588</b>	<b>3.64%</b>
<b>Increase/(Decrease) to Fund Balance</b>	<b>\$ (66,641)</b>	<b>\$ 160,861</b>	<b>\$ 227,502</b>	

**Variance explanations:**

**Revenues:**

LCFF - main cause for the increase is due to the increase in COLA as well as additional projected enrollment.

**Expenditures:**

**Salaries and Benefits** - main cause was alignment of staffing to projected enrollment as well as increase in associated and projected benefits.

**Books and Supplies** - main cause was due to alignment of current and anticipated spending needs.

**Capital Outlay** - main cause for decrease was item being purchased. Capital outlay is a one-time expense, thus zero balance is expected.



THE ROCKLIN ACADEMY  
FINANCIAL REPORT - ALTERNATIVE FORM  
JULY 1, 2021 - JUNE 30, 2022

ADOPTED BUDGET REPORT

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

Description	Object Code	Unrestricted	Budget Restricted	Combined	2020-2021 Estimated Actuals
<b>A REVENUES</b>					
1 LCFF Sources					
State Aid - Current Year	8015	3,459,329	-	3,459,329	3,116,668
Education Protection Account State Aid - Current Year	8012	1,714,945	-	1,714,945	1,612,169
State Aid - Prior Years	8019	-	-	-	-
Transfers to Charter Schools In Lieu of Property Taxes	8096	2,742,802	-	2,742,802	2,623,162
Other LCFF Transfers	8091, 8097	-	-	-	-
Total, LCFF Sources		7,917,076	-	7,917,076	7,351,999
2 Federal Revenues (See NOTE in Section L)					
No Child Left Behind	8290	-	-	-	-
Special Education - Federal	8181, 8182	-	100,106	100,106	102,125
Child Nutrition - Federal	8220	-	-	-	-
Other Federal Revenues	8110, 8260-8299	-	-	-	195,798
Total, Federal Revenues		-	100,106	100,106	297,923
3 Other State Revenues					
All Other State Revenues	8500	151,677	39,242	190,919	762,955
Total, Other State Revenues		151,677	39,242	190,919	762,955
4 Other Local Revenues					
Special Education - State	8792	-	520,801	520,801	446,082
All Other Local Revenues	8600-8699	80,000	-	80,000	115,256
Total, Local Revenues		80,000	520,801	600,801	561,338
5 TOTAL REVENUES					
		8,148,753	660,149	8,808,902	8,974,215
<b>B EXPENDITURES</b>					
1 Certificated Salaries					
Certificated Teachers' Salaries	1100	2,834,782	481,282	3,316,064	2,892,454
Certificated Pupil Support Salaries	1200	237,664	129,199	366,863	385,528
Certificated Supervisors' and Administrators' Salaries	1300	395,373	42,368	437,741	437,782
Other Certificated Salaries	1900	-	-	-	-
Total, Certificated Salaries		3,467,819	652,849	4,120,668	3,715,764
2 Noncertificated Salaries					
Noncertificated Instructional Salaries	2100	-	154,188	154,188	70,486
Noncertificated Support Salaries	2200	194,306	-	194,306	194,488
Noncertificated Supervisors' and Administrators' Salaries	2300	-	-	-	-
Clerical and Office Salaries	2400	318,734	14,456	333,190	300,267
Other Noncertificated Salaries	2900	20,000	-	20,000	20,200
Total, Noncertificated Salaries		533,040	168,644	701,684	585,441
3 Employee Benefits					
STRS	3101-3102	520,688	63,607	584,295	561,138
PERS	3201-3202	134,091	8,640	142,731	123,668
OASDI / Medicare / Alternative	3301-3302	90,243	14,379	104,622	105,912
Health and Welfare Benefits	3401-3402	405,060	149,286	554,346	413,739
Unemployment Insurance	3501-3502	46,178	6,073	52,251	3,710
Workers' Compensation Insurance	3601-3602	-	-	-	-
OPEB, Allocated	3701-3702	-	-	-	-
OPEB, Active Employees	3751-3752	-	-	-	-
Other Employee Benefits	3901-3902	-	-	-	-
Total, Employee Benefits		1,196,260	241,985	1,438,245	1,208,167
4 Books and Supplies					
Approved Textbooks and Core Curricula Materials	4100	-	67,440	67,440	65,360
Books and Other Reference Materials	4200	-	-	-	-
Materials and Supplies	4300	61,800	12,500	74,300	301,706
Noncapitalized Equipment	4400	13,500	-	13,500	3,500
Food	4700	76,000	-	76,000	74,691
Total, Books and Supplies		151,300	79,940	231,240	445,257

**THE ROCKLIN ACADEMY  
FINANCIAL REPORT - ALTERNATIVE FORM  
JULY 1, 2021 - JUNE 30, 2022**

**ADOPTED BUDGET REPORT**

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

Description	Object Code	Unrestricted	Budget		2020-2021 Estimated Actuals
			Restricted	Combined	
<b>5 Services and Other Operating Expenditures</b>					
Subagreements for Services	5100	-	-	-	-
Travel and Conferences	5200	6,000	1,700	7,700	8,947
Dues and Memberships	5300	1,200	-	1,200	1,200
Insurance	5400	-	-	-	-
Operating and Housekeeping Services	5500	197,000	-	197,000	196,190
Rentals, Leases, Repairs, and Noncap. Improvements	5600	25,000	-	25,000	29,247
Transfers of Direct Costs	5700	-	-	-	-
Professional/Consulting Services and Operating Expend.	5800	101,100	227,923	329,023	319,910
Communications	5900	22,680	80,000	102,680	2,100
<b>Total, Services and Other Operating Expenditures</b>		<b>352,980</b>	<b>309,623</b>	<b>662,603</b>	<b>557,594</b>
<b>6 Capital Outlay</b>					
Land and Land Improvements	6100	-	-	-	-
Books and Improvements of buildings	6200	-	-	-	18,500
Books and Media for New School Libraries	6300	-	-	-	-
Equipment	6400	-	-	-	111,000
Equipment Replacement	6500	-	-	-	-
Depreciation Expense (accrual basis only)	6900	-	-	-	-
<b>Total, Capital Outlay</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>129,500</b>
<b>7 Other Outgo</b>					
Transfers of Direct Costs	7145	950,049	-	950,049	882,861
Other Outgo	7141	79,171	-	79,171	73,572
Debt Service:					
Interest	7438	789,938	-	789,938	803,963
Principal	7439	185,000	-	185,000	170,001
<b>Total, Other Outgo</b>		<b>2,004,158</b>	<b>-</b>	<b>2,004,158</b>	<b>1,930,397</b>
<b>8 TOTAL EXPENDITURES</b>		<b>7,705,557</b>	<b>1,453,041</b>	<b>9,158,598</b>	<b>8,572,120</b>
<b>C EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES</b>		<b>443,196</b>	<b>(792,892)</b>	<b>(349,696)</b>	<b>402,095</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)		(282,335)	282,335	-	-
4 Total, Other Financing Sources / Uses		(282,335)	282,335	-	-
<b>E NET INCREASE (DECREASE IN FUND BALANCE / NET POSITION)</b>		<b>160,861</b>	<b>(510,557)</b>	<b>(349,696)</b>	<b>402,095</b>
<b>F FUND BALANCE / NET POSITION</b>					
1 Beginning Fund Balance / Net Position As of Estimated Actuals		1,435,930	510,557	1,946,487	1,544,392
2 Ending Fund Balance / Net Position		1,596,791	-	1,596,791	1,946,487

THE ROCKLIN ACADEMY  
FINANCIAL REPORT - ALTERNATIVE FORM  
JULY 1, 2021 - JUNE 30, 2022

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

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

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For information in this report, please contact:

For County Fiscal Contact:

For Approving Entity:

For Charter School:

Carrie Stouder  
Name

Barbara Patterson  
Name

Ace Ensign  
Name

Program Manager District Business Services  
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

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

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

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

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To the entity that approved the charter school:

(X)

2021-2022 CHARTER SCHOOL REPORT - ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to Education Code.

Signed: \_\_\_\_\_

Charter School Official  
(Original signature required)

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

Printed

Name: Robin Stout

Title: Superintendent

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To the County Superintendent of Schools:

(X)

2021-2022 CHARTER SCHOOL REPORT - ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to Education Code.

Signed: \_\_\_\_\_

Authorized Representative of  
Charter Approving Entity  
(Original signature required)

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

Printed

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

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

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To the Superintendent of Public Instruction:

(X)

2021-2022 CHARTER SCHOOL REPORT - ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to Education Code.

Signed: \_\_\_\_\_

County Superintendent/Designee  
(Original signature required)

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

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**ROCKLIN ACADEMY**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**2021-2022 Adopted Budget**  
**Combined**

	Combined 2021-2022	Combined 2022-2023	Combined 2023-2024
Enrollment:	558.00	558.00	558.00
Projected ADA:	535.68	535.68	535.68
 <b>Revenues:</b>			
Local Control Funding Formula			
LCFF - General Purpose	\$ 2,410,744	\$ 2,520,981	\$ 2,665,109
Education Protection Account	1,039,014	1,039,014	1,039,014
In-Lieu Property Tax	1,295,084	1,295,084	1,295,084
Total LCFF	4,744,842	4,855,079	4,999,207
Federal	66,960	66,960	66,960
State	115,632	115,632	115,632
Local	398,758	398,758	398,758
<b>Total Revenues</b>	<b>\$ 5,326,192</b>	<b>\$ 5,436,429</b>	<b>\$ 5,580,557</b>
 <b>Expenditures:</b>			
Certificated Salaries - (1000's)	\$ 2,390,460	\$ 2,272,513	\$ 2,329,326
Classified Salaries - (2000's)	437,884	429,616	440,356
Employee Benefits - (3000's)	791,503	727,164	745,343
Books & Supplies - (4000's)	118,104	97,481	98,455
Services - (5000's)	286,886	272,986	275,716
Capital Outlay - (6000's)	-	-	-
Other Outgo - (7141)	447,448	447,448	447,448
Transfer of Direct Costs - (7145)	1,043,865	1,068,117	1,099,826
Debt Service - Principal - (7439)	-	-	-
Debt Service - Interest - (7438)	-	-	-
<b>Total Expenditures</b>	<b>\$ 5,516,150</b>	<b>\$ 5,315,325</b>	<b>\$ 5,436,470</b>
<b>Excess (Deficit) from Operations</b>	(189,958)	121,104	144,087
 <b>Other Financing Transactions:</b>			
Other Financing Sources	-	-	-
Capital Outlay - (6000's)	-	-	-
Debt Service - Principal - (7000's)	-	-	-
<b>Excess (deficit)</b>	(189,958)	121,104	144,087
<b>Fund Balance, Beginning</b>	3,909,205	3,719,247	3,840,351
<b>Fund Balance, Ending</b>	<b>\$ 3,719,247</b>	<b>\$ 3,840,351</b>	<b>\$ 3,984,438</b>
 <b>Components of Ending Fund Balance:</b>			
Designated Amounts:			
Reserve for Economic Uncertainties: 3%	165,485	159,460	163,094
Additional Reserve: 17%	937,746	903,605	924,200
Restricted Cash	-	-	-
Prepaid Expenditures	-	-	-
Temporarily Restricted	11,671	11,671	11,671
Unrestricted	2,604,345	2,765,615	2,885,473
<b>Fund Balance, Ending</b>	<b>\$ 3,719,247</b>	<b>\$ 3,840,351</b>	<b>\$ 3,984,438</b>

**ROCKLIN ACADEMY**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**2021-2022 Adopted Budget**  
**Unrestricted and Restricted**  
**2021-2022**

	<u>Unrestricted</u>	<u>Restricted</u>	<u>Combined</u>
<b>Revenues:</b>			
Local Control Funding Formula			
LCFF - General Purpose	\$ 2,410,744	\$ -	\$ 2,410,744
Education Protection Account	1,039,014	-	1,039,014
In-Lieu Property Tax	1,295,084	-	1,295,084
Total LCFF	<u>4,744,842</u>	<u>-</u>	<u>4,744,842</u>
Federal	-	66,960	66,960
State	89,384	26,248	115,632
Local	50,400	348,358	398,758
Contributions to Restricted	(410,891)	410,891	-
<b>Total Revenues</b>	<u>\$ 4,473,735</u>	<u>\$ 852,457</u>	<u>\$ 5,326,192</u>
<b>Expenditures:</b>			
Certificated Salaries - (1000's)	\$ 1,894,713	\$ 495,747	\$ 2,390,460
Classified Salaries - (2000's)	228,687	209,197	437,884
Employee Benefits - (3000's)	554,796	236,707	791,503
Books & Supplies - (4000's)	48,160	69,944	118,104
Services - (5000's)	126,400	160,486	286,886
Capital Outlay - (6000's)	-	-	-
Other Outgo - (7141)	447,448	-	447,448
Transfer of Direct Costs - (7145)	1,043,865	-	1,043,865
Debt Service - Principal - (7439)	-	-	-
Debt Service - Interest - (7438)	-	-	-
<b>Total Expenditures</b>	<u>\$ 4,344,069</u>	<u>\$ 1,172,081</u>	<u>\$ 5,516,150</u>
Excess (Deficit) from Operations	129,666	(319,624)	(189,958)
<b>Other Financing Transactions:</b>			
Other Financing Sources	-	-	-
Capital Outlay - (6000's)	-	-	-
Debt Service - Principal - (7000's)	-	-	-
Excess (deficit)	<u>129,666</u>	<u>(319,624)</u>	<u>(189,958)</u>
Fund Balance, Beginning	3,577,910	331,295	3,909,205
Fund Balance, Ending	<u>\$ 3,707,576</u>	<u>\$ 11,671</u>	<u>\$ 3,719,247</u>
<b>Components of Ending Fund Balance:</b>			
<b>Designated Amounts:</b>			
Reserve for Economic Uncertainties: 3%	165,485		165,485
Additional Reserve: 17%	937,746		937,746
Restricted Cash	-	-	-
Prepaid Expenditures	-	-	-
Temporarily Restricted	-	11,671	11,671
Unrestricted	2,604,345	-	2,604,345
Fund Balance, Ending	<u>\$ 3,707,576</u>	<u>\$ 11,671</u>	<u>\$ 3,719,247</u>

**ROCKLIN ACADEMY**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**2021-2022 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	\$ 2,520,981	\$ -	\$ 2,520,981
Education Protection Account	1,039,014	-	1,039,014
In-Lieu Property Tax	1,295,084	-	1,295,084
Total LCFF	4,855,079	-	4,855,079
Federal	-	66,960	66,960
State	89,384	26,248	115,632
Local	50,400	348,358	398,758
Contributions to Restricted	(436,737)	436,737	-
<b>Total Revenues</b>	<b>\$ 4,558,126</b>	<b>\$ 878,303</b>	<b>\$ 5,436,429</b>
<b><u>Expenditures:</u></b>			
Certificated Salaries - (1000's)	\$ 1,942,081	\$ 330,432	\$ 2,272,513
Classified Salaries - (2000's)	234,404	195,212	429,616
Employee Benefits - (3000's)	568,666	158,498	727,164
Books & Supplies - (4000's)	48,642	48,839	97,481
Services - (5000's)	127,664	145,322	272,986
Capital Outlay - (6000's)	-	-	-
Other Outgo - (7141)	447,448	-	447,448
Transfer of Direct Costs - (7145)	1,068,117	-	1,068,117
Debt Service - Principal - (7439)	-	-	-
Debt Service - Interest - (7438)	-	-	-
<b>Total Expenditures</b>	<b>\$ 4,437,022</b>	<b>\$ 878,303</b>	<b>\$ 5,315,325</b>
Excess (Deficit) from Operations	121,104	-	121,104
<b><u>Other Financing Transactions:</u></b>			
Other Financing Sources	-	-	-
Capital Outlay - (6000's)	-	-	-
Debt Service - Principal - (7000's)	-	-	-
Excess (deficit)	121,104	-	121,104
Fund Balance, Beginning	3,707,576	11,671	3,719,247
<b>Fund Balance, Ending</b>	<b>\$ 3,828,680</b>	<b>\$ 11,671</b>	<b>\$ 3,840,351</b>
<b><u>Components of Ending Fund Balance:</u></b>			
Designated Amounts:			
Reserve for Economic Uncertainties: 3%	159,460		159,460
Additional Reserve: 17%	903,605		903,605
Restricted Cash	-	-	-
Prepaid Expenditures	-	-	-
Temporarily Restricted	-	11,671	11,671
Unrestricted	2,765,615	-	2,765,615
<b>Fund Balance, Ending</b>	<b>\$ 3,828,680</b>	<b>\$ 11,671</b>	<b>\$ 3,840,351</b>

**ROCKLIN ACADEMY**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**2021-2022 Adopted Budget**  
**Unrestricted and Restricted**  
**2023-2024**

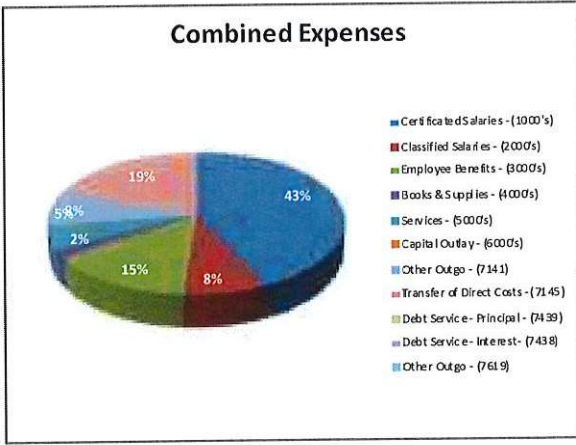
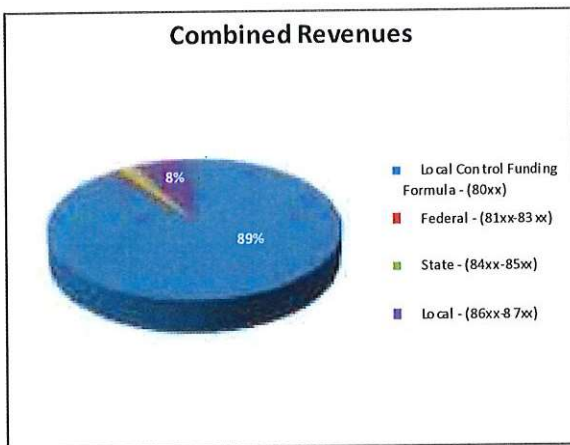
	<u>Unrestricted</u>	<u>Restricted</u>	<u>Combined</u>
<b><u>Revenues:</u></b>			
Local Control Funding Formula			
LCFF - General Purpose	\$ 2,665,109	\$ -	\$ 2,665,109
Education Protection Account	1,039,014	-	1,039,014
In-Lieu Property Tax	1,295,084	-	1,295,084
Total LCFF	<u>4,999,207</u>	<u>-</u>	<u>4,999,207</u>
Federal	-	66,960	66,960
State	89,384	26,248	115,632
Local	50,400	348,358	398,758
Contributions to Restricted	(487,490)	487,490	-
<b>Total Revenues</b>	<b><u>\$ 4,651,501</u></b>	<b><u>\$ 929,056</u></b>	<b><u>\$ 5,580,557</u></b>
<b><u>Expenditures:</u></b>			
Certificated Salaries - (1000's)	\$ 1,990,633	\$ 338,693	\$ 2,329,326
Classified Salaries - (2000's)	240,264	200,092	440,356
Employee Benefits - (3000's)	582,883	162,460	745,343
Books & Supplies - (4000's)	49,128	49,327	98,455
Services - (5000's)	128,941	146,775	275,716
Capital Outlay - (6000's)	-	-	-
Other Outgo - (7141)	447,448	-	447,448
Transfer of Direct Costs - (7145)	1,068,117	31,709	1,099,826
Debt Service - Principal - (7439)	-	-	-
Debt Service - Interest - (7438)	-	-	-
<b>Total Expenditures</b>	<b><u>\$ 4,507,414</u></b>	<b><u>\$ 929,056</u></b>	<b><u>\$ 5,436,470</u></b>
Excess (Deficit) from Operations	144,087	-	144,087
<b><u>Other Financing Transactions:</u></b>			
Other Financing Sources	-	-	-
Capital Outlay - (6000's)	-	-	-
Debt Service - Principal - (7000's)	-	-	-
Excess (deficit)	<u>144,087</u>	<u>-</u>	<u>144,087</u>
Fund Balance, Beginning	3,828,680	11,671	3,840,351
Fund Balance, Ending	<b><u>\$ 3,972,767</u></b>	<b><u>\$ 11,671</u></b>	<b><u>\$ 3,984,438</u></b>
<b><u>Components of Ending Fund Balance:</u></b>			
<b>Designated Amounts:</b>			
Reserve for Economic Uncertainties: 3%	163,094		163,094
Additional Reserve: 17%	924,200		924,200
Restricted Cash	-	-	-
Prepaid Expenditures	-	-	-
Temporarily Restricted	-	11,671	11,671
Unrestricted	2,885,473	-	2,885,473
Fund Balance, Ending	<b><u>\$ 3,972,767</u></b>	<b><u>\$ 11,671</u></b>	<b><u>\$ 3,984,438</u></b>

**ROCKLIN ACADEMY**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**2021-2022 ADOPTED BUDGET REPORT**

Description	Budget			Estimated Actuals 2020-2021	Variance %
	Unrestricted	Restricted	Combined		
<b>Revenues:</b>					
Local Control Funding Formula - (80xx)	\$ 4,744,842	\$ -	\$ 4,744,842	\$ 4,604,803	103.00%
Federal - (81xx-83xx)	-	66,960	66,960	248,019	27.00%
State - (84xx-85xx)	89,384	26,248	115,632	403,688	29.00%
Local - (86xx-87xx)	50,400	348,358	398,758	308,639	129.00%
Contribution - (8980)	(410,891)	410,891	-	-	#DIV/0!
<b>Total Revenues</b>	<b>\$ 4,473,735</b>	<b>\$ 852,457</b>	<b>\$ 5,326,192</b>	<b>\$ 5,565,199</b>	<b>96.00%</b>

Description	Unrestricted	Restricted	Combined	Combined	
				Combined	Combined
<b>Expenditures:</b>					
Certificated Salaries - (1000's)	\$ 1,894,713	\$ 495,747	\$ 2,390,460	\$ 2,319,061	103.00%
Classified Salaries - (2000's)	228,687	209,197	437,884	305,982	143.00%
Employee Benefits - (3000's)	554,796	236,707	791,503	708,053	112.00%
Books & Supplies - (4000's)	48,160	69,944	118,104	392,100	30.00%
Services - (5000's)	126,400	160,486	286,886	201,935	142.00%
Capital Outlay - (6000's)	-	-	-	70,982	0.00%
Other Outgo - (7141)	447,448	-	447,448	441,859	101.00%
Transfer of Direct Costs - (7145)	1,043,865	-	1,043,865	921,124	113.00%
Debt Service - Principal - (7439)	-	-	-	-	#DIV/0!
Debt Service - Interest - (7438)	-	-	-	-	#DIV/0!
Other Outgo - (7619)	-	-	-	400,000	0.00%
<b>Total Expenditures</b>	<b>\$ 4,344,069</b>	<b>\$ 1,172,081</b>	<b>\$ 5,516,150</b>	<b>\$ 5,761,116</b>	<b>96.00%</b>

Increase/(Decrease) to Fund Balance	\$ 129,666	\$ (319,624)	\$ (189,958)	\$ (195,917)	
Fund Balance, Beginning	\$ 3,577,910	\$ 331,295	\$ 3,909,205	\$ 3,909,205	
Fund Balance, Ending	\$ 3,707,576	\$ 11,671	\$ 3,719,247	\$ 3,713,288	





**ROCKLIN ACADEMY**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**2021-2022 ADOPTED BUDGET REPORT**

Description	Unrestricted Comparison		Variance	
	Unrestricted Second Interim	Unrestricted Adopted Budget	\$	%
<b>Revenues:</b>				
Local Control Funding Formula - (80xx)	\$ 4,604,803	\$ 4,744,842	140,039	3.04%
Federal - (81xx-83xx)	-	-	-	#DIV/0!
State - (84xx-85xx)	90,999	89,384	(1,615)	-1.77%
Local - (86xx-87xx)	4,021	50,400	46,379	1153.42%
Contribution - (8980)	(434,794)	(410,891)	23,903	-5.50%
<b>Total Revenues</b>	<b>\$ 4,265,029</b>	<b>\$ 4,473,735</b>	<b>208,706</b>	<b>4.89%</b>

Description				
<b>Expenditures:</b>				
Certificated Salaries - (1000's)	\$ 1,833,302	\$ 1,894,713	61,411	3.35%
Classified Salaries - (2000's)	207,140	228,687	21,547	10.40%
Employee Benefits - (3000's)	551,256	554,796	3,540	0.64%
Books & Supplies - (4000's)	181,904	48,160	(133,744)	-73.52%
Services - (5000's)	61,028	126,400	65,372	107.12%
Capital Outlay - (6000's)	70,982	-	(70,982)	-100.00%
Other Outgo - (7141)	441,869	447,448	5,579	1.26%
Transfer of Direct Costs - (7145)	921,124	1,043,865	122,741	13.33%
Debt Service - Principal - (7439)	-	-	-	#DIV/0!
Debt Service - Interest - (7438)	-	-	-	#DIV/0!
Other Outgo - (7619)	400,000	-	(400,000)	-100.00%
<b>Total Expenditures</b>	<b>\$ 4,668,605</b>	<b>\$ 4,344,069</b>	<b>(324,536)</b>	<b>-6.95%</b>

<b>Increase/(Decrease) to Fund Balance</b>	<b>\$ (403,576)</b>	<b>\$ 129,666</b>	<b>\$ 533,242</b>	
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**Variance explanations:**

**Revenues:**

LCFF - main cause for the increase is due to the increase in COLA.

Local - main cause for the increase is to account for projected food services revenues .

**Expenditures:**

**Books and Supplies** - main cause for decrease was due to alignment of current and anticipated spending needs.

**Capital Outlay**- main cause for decrease was item being purchased. Capital outlay is a one-time, thus zero balance is expected.

**Other Outgo**- this was a one-time transfer to American River Collegiate Academy. Will evaluate need during interims.

**THE ROCKLIN ACADEMY**  
**FINANCIAL REPORT - ALTERNATIVE FORM**  
**JULY 1, 2021 - JUNE 30, 2022**

**ADOPTED BUDGET REPORT**

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

Description	Object Code	Budget		Combined	2020-2021 Estimated Actuals
		Unrestricted	Restricted		
<b>A REVENUES</b>					
1 LCFF Sources					
State Aid - Current Year	8015	1,615,198	-	1,615,198	1,213,482
Education Protection Account State Aid - Current Year	8012	696,139	-	696,139	652,387
State Aid - Prior Years	8019	-	-	-	-
Transfers to Charter Schools In Lieu of Property Taxes	8096	867,706	-	867,706	1,239,628
Other LCFF Transfers	8091, 8097	-	-	-	-
Total, LCFF Sources		3,179,043	-	3,179,043	3,105,497
2 Federal Revenues (See NOTE in Section L)					
No Child Left Behind	8290	-	-	-	-
Special Education - Federal	8181, 8182	-	44,863	44,863	46,732
Child Nutrition - Federal	8220	-	-	-	-
Other Federal Revenues	8110, 8260-8299	-	-	-	119,505
Total, Federal Revenues		-	44,863	44,863	166,237
3 Other State Revenues					
All Other State Revenues	8500	59,887	17,586	77,473	321,906
Total, Other State Revenues		59,887	17,586	77,473	321,906
4 Other Local Revenues					
Special Education - State	8792	-	233,400	233,400	204,128
All Other Local Revenues	8600-8699	33,768	-	33,768	3,569
Total, Local Revenues		33,768	233,400	267,168	207,697
5 TOTAL REVENUES		3,272,698	295,849	3,568,547	3,801,337
<b>B EXPENDITURES</b>					
1 Certificated Salaries					
Certificated Teachers' Salaries	1100	1,174,764	191,665	1,366,429	1,376,804
Certificated Pupil Support Salaries	1200	24,986	114,938	139,924	127,535
Certificated Supervisors' and Administrators' Salaries	1300	69,707	25,548	95,255	115,565
Other Certificated Salaries	1900	-	-	-	-
Total, Certificated Salaries		1,269,457	332,151	1,601,608	1,619,904
2 Noncertificated Salaries					
Noncertificated Instructional Salaries	2100	66,095	131,445	197,540	107,702
Noncertificated Support Salaries	2200	-	-	-	1,961
Noncertificated Supervisors' and Administrators' Salaries	2300	-	-	-	-
Clerical and Office Salaries	2400	87,125	8,717	95,842	114,630
Other Noncertificated Salaries	2900	-	-	-	-
Total, Noncertificated Salaries		153,220	140,162	293,382	224,293
3 Employee Benefits					
STRS	3101-3102	207,775	38,933	246,708	252,973
PERS	3201-3202	21,950	15,720	37,670	35,241
OASDI / Medicare / Alternative	3301-3302	29,131	11,846	40,977	50,168
Health and Welfare Benefits	3401-3402	95,632	87,854	183,486	159,575
Unemployment Insurance	3501-3502	17,225	4,242	21,467	1,422
Workers' Compensation Insurance	3601-3602	-	-	-	-
OPEB, Allocated	3701-3702	-	-	-	-
OPEB, Active Employees	3751-3752	-	-	-	-
Other Employee Benefits	3901-3902	-	-	-	-
Total, Employee Benefits		371,713	158,595	530,308	499,379

**THE ROCKLIN ACADEMY  
FINANCIAL REPORT - ALTERNATIVE FORM  
JULY 1, 2021 - JUNE 30, 2022**

**ADOPTED BUDGET REPORT**

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

Description	Object Code	Budget		Combined	2020-2021 Estimated Actuals
		Unrestricted	Restricted		
<b>4 Books and Supplies</b>					
Approved Textbooks and Core Curricula Materials	4100	-	29,909	29,909	47,943
Books and Other Reference Materials	4200	-	-	-	-
Materials and Supplies	4300	32,267	16,954	49,221	68,352
Noncapitalized Equipment	4400	-	-	-	151,950
Food	4700	-	-	-	-
<b>Total, Books and Supplies</b>		<b>32,267</b>	<b>46,863</b>	<b>79,130</b>	<b>268,245</b>
<b>5 Services and Other Operating Expenditures</b>					
Subagreements for Services	5100	-	-	-	-
Travel and Conferences	5200	1,139	1,809	2,948	4,772
Dues and Memberships	5300	234	-	234	630
Insurance	5400	-	-	-	-
Operating and Housekeeping Services	5500	4,020	-	4,020	6,000
Rentals, Leases, Repairs, and Noncap. Improvements	5600	4,221	-	4,221	7,616
Transfers of Direct Costs	5700	-	-	-	-
Professional/Consulting Services and Operating Expend.	5800	24,522	86,275	110,797	146,566
Communications	5900	50,551	19,441	69,992	20,849
<b>Total, Services and Other Operating Expenditures</b>		<b>84,687</b>	<b>107,525</b>	<b>192,212</b>	<b>186,433</b>
<b>6 Capital Outlay</b>					
Land and Land Improvements	6100	-	-	-	-
Books and Improvements of buildings	6200	-	-	-	19,000
Books and Media for New School Libraries	6300	-	-	-	-
Equipment	6400	-	-	-	51,982
Equipment Replacement	6500	-	-	-	-
Depreciation Expense (accrual basis only)	6900	-	-	-	-
<b>Total, Capital Outlay</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>70,982</b>
<b>7 Other Outgo</b>					
Transfers of Direct Costs	7145	699,390	-	699,390	617,153
Other Outgo	7141	299,790	-	299,790	296,052
Debt Service:					
Interest	7438	-	-	-	-
Principal	7439	-	-	-	-
Other Outgo	7600	-	-	-	400,000
<b>Total, Other Outgo</b>		<b>999,180</b>	<b>-</b>	<b>999,180</b>	<b>1,313,205</b>
<b>8 TOTAL EXPENDITURES</b>		<b>2,910,524</b>	<b>785,296</b>	<b>3,695,820</b>	<b>4,182,441</b>
<b>C EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES</b>		<b>362,174</b>	<b>(489,447)</b>	<b>(127,273)</b>	<b>(381,104)</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)		(290,867)	290,867	-	-
<b>4 Total, Other Financing Sources / Uses</b>		<b>(290,867)</b>	<b>290,867</b>	<b>-</b>	<b>-</b>
<b>E NET INCREASE (DECREASE IN FUND BALANCE / NET POSITION)</b>		<b>71,307</b>	<b>(198,580)</b>	<b>(127,273)</b>	<b>(381,104)</b>
<b>F FUND BALANCE / NET POSITION</b>					
1 Beginning Fund Balance / Net Position As of Estimated Actuals		2,867,896	210,251	3,078,147	3,459,251
2 Ending Fund Balance / Net Position		2,939,203	11,671	2,950,874	3,078,147

THE ROCKLIN ACADEMY  
FINANCIAL REPORT - ALTERNATIVE FORM  
JULY 1, 2021 - JUNE 30, 2022

ADOPTED BUDGET REPORT

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

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

---

For information in this report, please contact:

For County Fiscal Contact:

For Approving Entity:

For Charter School:

Carrie Stouder  
Name

Barbara Patterson  
Name

Ace Ensign  
Name

Program Manager District Business Services  
Title

Deputy Superintendent, Business and Operations  
Title

Director of Finance  
Title

530-886-5857  
Telephone

916-630-2234  
Telephone

916-778-4544 xt.80103  
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[cstouder@placercoe.k12.ca.us](mailto:cstouder@placercoe.k12.ca.us)  
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[bpatterson@rocklin.k12.ca.us](mailto:bpatterson@rocklin.k12.ca.us)  
Email Address

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

---

To the entity that approved the charter school:

(X) 2021-2022 CHARTER SCHOOL REPORT - ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to Education Code.

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

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

Printed Name: Robin Stout

Title: Superintendent

---

To the County Superintendent of Schools:

(X) 2021-2022 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) 2021-2022 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, 2021 - JUNE 30, 2022

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

Description	Object Code	Unrestricted	Budget Restricted	Combined	2020-2021 Actuals Estimated
<b>A REVENUES</b>					
1 LCFF Sources					
State Aid - Current Year	8015	795,546	-	795,546	585,918
Education Protection Account State Aid - Current Year	8012	342,875	-	342,875	314,934
State Aid - Prior Years	8019	-	-	-	-
Transfers to Charter Schools In Lieu of Property Taxes	8096	427,378	-	427,378	598,454
Other LCFF Transfers	8091, 8097	-	-	-	-
Total, LCFF Sources		1,565,799	-	1,565,799	1,499,306
2 Federal Revenues (See NOTE in Section L)					
No Child Left Behind	8290	-	-	-	-
Special Education - Federal	8181, 8182	-	22,097	22,097	23,018
Child Nutrition - Federal	8220	-	-	-	-
Other Federal Revenues	8110, 8260-8299	-	-	-	58,764
Total, Federal Revenues		-	22,097	22,097	81,782
3 Other State Revenues					
All Other State Revenues	8500	29,497	8,662	38,159	156,631
Total, Other State Revenues		29,497	8,662	38,159	156,631
4 Other Local Revenues					
Special Education - State	8792	-	114,958	114,958	100,540
All Other Local Revenues	8600-8699	16,632	-	16,632	452
Total, Local Revenues		16,632	114,958	131,590	100,992
5 TOTAL REVENUES					
		1,611,928	145,717	1,757,645	1,838,711
<b>B EXPENDITURES</b>					
1 Certificated Salaries					
Certificated Teachers' Salaries	1100	578,615	94,402	673,017	588,222
Certificated Pupil Support Salaries	1200	12,307	56,611	68,918	57,435
Certificated Supervisors' and Administrators' Salaries	1300	34,334	12,583	46,917	53,500
Other Certificated Salaries	1900	-	-	-	-
Total, Certificated Salaries		625,256	163,596	788,852	699,157
2 Noncertificated Salaries					
Noncertificated Instructional Salaries	2100	32,555	64,741	97,296	52,503
Noncertificated Support Salaries	2200	-	-	-	1,952
Noncertificated Supervisors' and Administrators' Salaries	2300	-	-	-	-
Clerical and Office Salaries	2400	42,912	4,294	47,206	27,234
Other Noncertificated Salaries	2900	-	-	-	-
Total, Noncertificated Salaries		75,467	69,035	144,502	81,689
3 Employee Benefits					
STRS	3101-3102	102,337	19,176	121,513	114,059
PERS	3201-3202	10,811	7,742	18,553	9,868
OASDI / Medicare / Alternative	3301-3302	14,348	5,834	20,182	15,713
Health and Welfare Benefits	3401-3402	47,103	43,271	90,374	68,430
Unemployment Insurance	3501-3502	8,484	2,089	10,573	614
Workers' Compensation Insurance	3601-3602	-	-	-	-
OPEB, Allocated	3701-3702	-	-	-	-
OPEB, Active Employees	3751-3752	-	-	-	-
Other Employee Benefits	3901-3902	-	-	-	-
Total, Employee Benefits		183,083	78,112	261,195	208,684
4 Books and Supplies					
Approved Textbooks and Core Curricula Materials	4100	-	14,731	14,731	28,583
Books and Other Reference Materials	4200	-	-	-	-
Materials and Supplies	4300	15,893	8,350	24,243	44,695
Noncapitalized Equipment	4400	-	-	-	50,577
Food	4700	-	-	-	-
Total, Books and Supplies		15,893	23,081	38,974	123,855

THE ROCKLIN ACADEMY  
FINANCIAL REPORT - ALTERNATIVE FORM  
JULY 1, 2021 - JUNE 30, 2022

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

Description	Object Code	Budget		Combined	2020-2021 Actuals Estimated
		Unrestricted	Restricted		
5 Services and Other Operating Expenditures					
Subagreements for Services	5100	-	-	-	-
Travel and Conferences	5200	561	891	1,452	1,100
Dues and Memberships	5300	116	-	116	-
Insurance	5400	-	-	-	-
Operating and Housekeeping Services	5500	1,980	-	1,980	-
Rentals, Leases, Repairs, and Noncap. Improvements	5600	2,079	-	2,079	4,500
Transfers of Direct Costs	5700	-	-	-	-
Professional/Consulting Services and Operating Expend.	5800	12,078	42,494	54,572	9,902
Communications	5900	24,899	9,576	34,475	-
Total, Services and Other Operating Expenditures		41,713	52,961	94,674	15,502
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	303,971
Other Outgo	7141	147,658	-	147,658	145,817
Debt Service:					
Interest	7438	-	-	-	-
Principal	7439	-	-	-	-
Total, Other Outgo		492,133	-	492,133	449,788
8 TOTAL EXPENDITURES		1,433,545	386,785	1,820,330	1,578,675
C EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES		178,383	(241,068)	(62,685)	260,036
D OTHER FINANCING SOURCES / USES					
1 Other Sources				-	-
2 Less: Other Uses (REU)				-	-
3 Contributions Between Unrestricted and Restricted Accounts (must net to zero)		(120,024)	120,024	-	-
4 Total, Other Financing Sources / Uses		(120,024)	120,024	-	-
E NET INCREASE (DECREASE IN FUND BALANCE / NET POSITION)		58,359	(121,044)	(62,685)	260,036
F FUND BALANCE / NET POSITION					
1 Beginning Fund Balance / Net Position					
As of Estimated Actuals		710,014	121,044	831,058	571,022
2 Ending Fund Balance / Net Position		768,373	-	768,373	831,058

THE ROCKLIN ACADEMY  
FINANCIAL REPORT - ALTERNATIVE FORM  
JULY 1, 2021 - JUNE 30, 2022

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

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

---

For information in this report, please contact:

For County Fiscal Contact:

For Approving Entity:

For Charter School:

Carrie Stouder  
Name

Barbara Patterson  
Name

Ace Ensign  
Name

Program Manager District Business Services  
Title

Deputy Superintendent, Business and Operations  
Title

Director of Finance  
Title

530-886-5857  
Telephone

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916-778-4544 xt.80103  
Telephone

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

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

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

---

To the entity that approved the charter school:

(X) 2021-2022 CHARTER SCHOOL REPORT - ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to Education Code.

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

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

Printed  
Name: Robin Stout

Title: Superintendent

---

To the County Superintendent of Schools:

(X) 2021-2022 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) 2021-2022 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 GATEWAY**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**2021-2022 ADOPTED BUDGET REPORT**

Description	Unrestricted Comparison		Variance	
	Unrestricted Second Interim	Unrestricted Adopted Budget	\$	%
<b>Revenues:</b>				
Local Control Funding Formula - (80xx)	\$ 9,914,567	\$ 10,668,937	754,370	7.61%
Federal - (81xx-83xx)	-	-	-	0.00%
State - (84xx-85xx)	201,982	200,873	(1,109)	-0.55%
Local - (86xx-87xx)	161,270	150,000	(11,270)	-6.99%
Contribution - (8980)	(473,004)	(466,799)	6,205	-1.31%
<b>Total Revenue</b>	<b>\$ 9,804,815</b>	<b>\$ 10,553,011</b>	<b>748,196</b>	<b>7.63%</b>
<b>Expenditures:</b>				
Certificated Salaries - (1000's)	\$ 3,977,243	\$ 4,129,872	152,629	3.84%
Classified Salaries - (2000's)	719,016	801,519	82,503	11.47%
Employee Benefits - (3000's)	1,342,333	1,446,137	103,804	7.73%
Books & Supplies - (4000's)	492,146	390,480	(101,666)	-20.66%
Services - (5000's)	2,455,580	2,469,033	13,453	0.55%
Capital Outlay - (6000's)	15,000	-	(15,000)	-100.00%
Other Outgo - (7141)	99,300	106,689	7,389	7.44%
Transfer of Direct Costs - (7145)	1,191,596	1,173,583	(18,013)	-1.51%
Debt Service - Principal - (7439)	-	-	-	#DIV/0!
Debt Service - Interest - (7438)	-	-	-	#DIV/0!
<b>Total Expenses</b>	<b>\$ 10,292,214</b>	<b>\$ 10,517,313</b>	<b>225,099</b>	<b>2.19%</b>
<b>Increase/(Decrease) to Fund Balance</b>	<b>\$ (487,399)</b>	<b>\$ 35,698</b>	<b>\$ 523,097</b>	

**Variance explanations:**

**Revenues:**

LCFF -Main cause for the increase is due to increase in the COLA as well as additional projected enrollment.

**Expenditures:**

Salaries and Benefits - main cause was alignment of staffing to projected enrollment as well as increase in associated and projected benefits.

Books and Supplies - main cause for decrease was due to alignment of current and anticipated spending needs.

Capital Outlay- main cause for decrease was item being purchased. Capital outlay is a one-time expense, thus zero balance is expected.



THE ROCKLIN ACADEMY  
FINANCIAL REPORT - ALTERNATIVE FORM  
JULY 1, 2021 - JUNE 30, 2022

ADOPTED BUDGET REPORT

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

Description	Object Code	Unrestricted	Budget Restricted	Combined	2020-2021 Actuals Estimated
<b>A REVENUES</b>					
1 LCFF Sources					
State Aid - Current Year	8015	9,725,169	-	9,725,169	8,978,908
Education Protection Account State Aid - Current Year	8012	240,768	-	240,768	234,648
State Aid - Prior Years	8019	-	-	-	-
Transfers to Charter Schools In Lieu of Property Taxes	8096	703,000	-	703,000	701,011
Other LCFF Transfers	8091, 8097	-	-	-	-
Total, LCFF Sources		10,668,937	-	10,668,937	9,914,567
2 Federal Revenues (See NOTE in Section L)					
No Child Left Behind	8290	-	-	-	-
Special Education - Federal	8181, 8182	-	150,480	150,480	155,500
Child Nutrition - Federal	8220	-	-	-	-
Other Federal Revenues	8110, 8260-8299	-	-	-	355,211
Total, Federal Revenues		-	150,480	150,480	510,711
3 Other State Revenues					
All Other State Revenues	8500	200,873	58,988	259,861	1,040,461
Total, Other State Revenues		200,873	58,988	259,861	1,040,461
4 Other Local Revenues					
Special Education - State	8792	-	782,869	782,869	679,224
All Other Local Revenues	8600-8699	150,000	-	150,000	161,270
Total, Local Revenues		150,000	782,869	932,869	840,494
5 TOTAL REVENUES		11,019,810	992,337	12,012,147	12,306,233
<b>B EXPENDITURES</b>					
1 Certificated Salaries					
Certificated Teachers' Salaries	1100	3,664,181	710,074	4,374,255	3,898,985
Certificated Pupil Support Salaries	1200	100,743	209,633	310,376	318,224
Certificated Supervisors' and Administrators' Salaries	1300	364,948	56,490	421,438	390,197
Other Certificated Salaries	1900	-	-	-	-
Total, Certificated Salaries		4,129,872	976,197	5,106,069	4,607,406
2 Noncertificated Salaries					
Noncertificated Instructional Salaries	2100	303,114	155,473	458,587	379,371
Noncertificated Support Salaries	2200	189,627	-	189,627	201,164
Noncertificated Supervisors' and Administrators' Salaries	2300	-	-	-	-
Clerical and Office Salaries	2400	300,778	19,275	320,053	323,413
Other Noncertificated Salaries	2900	8,000	-	8,000	8,000
Total, Noncertificated Salaries		801,519	174,748	976,267	911,948
3 Employee Benefits					
STRS	3101-3102	641,523	91,489	733,012	715,987
PERS	3201-3202	163,711	20,107	183,818	146,289
OASDI / Medicare / Alternative	3301-3332	122,225	19,468	141,693	140,608
Health and Welfare Benefits	3401-3402	460,261	263,325	723,586	552,794
Unemployment Insurance	3501-3502	58,417	8,595	67,012	3,029
Workers' Compensation Insurance	3601-3602	-	-	-	-
OPEB, Allocated	3701-3702	-	-	-	-
OPEB, Active Employees	3751-3752	-	-	-	-
Other Employee Benefits	3901-3902	-	15,736	15,736	-
Total, Employee Benefits		1,446,137	418,720	1,864,857	1,558,707
4 Books and Supplies					
Approved Textbooks and Core Curricula Materials	4100	-	100,320	100,320	173,896
Books and Other Reference Materials	4200	-	-	-	-
Materials and Supplies	4300	170,480	21,000	191,480	304,752
Noncapitalized Equipment	4400	20,000	-	20,000	264,975
Food	4700	200,000	-	200,000	211,453
Total, Books and Supplies		390,480	121,320	511,800	955,076

THE ROCKLIN ACADEMY  
FINANCIAL REPORT - ALTERNATIVE FORM  
JULY 1, 2021 - JUNE 30, 2022

ADOPTED BUDGET REPORT

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

Description	Object Code	Budget		Combined	2020-2021 Actuals Estimated
		Unrestricted	Restricted		
<b>5 Services and Other Operating Expenditures</b>					
Subagreements for Services	5100	-	-	-	-
Travel and Conferences	5200	6,850	2,000	8,850	15,650
Dues and Memberships	5300	1,850	-	1,850	495
Insurance	5400	-	-	-	-
Operating and Housekeeping Services	5500	335,000	-	335,000	357,000
Rentals, Leases, Repairs, and Noncap. Improvements	5600	2,105,369	-	2,105,369	2,128,475
Transfers of Direct Costs	5700	(225,000)	-	(225,000)	(179,825)
Professional/Consulting Services and Operating Exp.	5800	118,000	351,784	469,784	464,044
Communications	5900	126,964	104,416	231,380	42,342
<b>Total, Services and Other Operating Expenditures</b>		<b>2,469,033</b>	<b>458,200</b>	<b>2,927,233</b>	<b>2,828,181</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	-	-	-	15,000
Equipment Replacement	6500	-	-	-	-
Depreciation Expense (accrual basis only)	6900	-	-	-	-
<b>Total, Capital Outlay</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>15,000</b>
<b>7 Other Outgo</b>					
Transfers of Direct Costs	7145	1,173,583	-	1,173,583	1,191,596
Other Outgo	7141	106,689	-	106,689	99,300
Debt Service:					
Interest	7438	-	-	-	-
Principal	7439	-	-	-	-
<b>Total, Other Outgo</b>		<b>1,280,272</b>	<b>-</b>	<b>1,280,272</b>	<b>1,290,896</b>
<b>8 TOTAL EXPENDITURES</b>		<b>10,517,313</b>	<b>2,149,185</b>	<b>12,666,498</b>	<b>12,167,214</b>
<b>C EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES</b>		<b>502,497</b>	<b>(1,156,848)</b>	<b>(654,351)</b>	<b>139,019</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)		(466,799)	466,799	-	-
4 Total, Other Financing Sources / Uses		<b>(466,799)</b>	<b>466,799</b>	<b>-</b>	<b>-</b>
<b>E NET INCREASE (DECREASE IN FUND BALANCE / NET POSITION)</b>		<b>35,698</b>	<b>(690,049)</b>	<b>(654,351)</b>	<b>139,019</b>
<b>F FUND BALANCE / NET POSITION</b>					
1 Beginning Fund Balance / Net Position As of Estimated Actuals		2,635,080	702,706	3,337,786	3,259,268
2 Ending Fund Balance / Net Position		2,670,778	12,657	2,683,435	3,398,287

THE ROCKLIN ACADEMY  
FINANCIAL REPORT - ALTERNATIVE FORM  
JULY 1, 2021 - JUNE 30, 2022

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:

Carrie Stouder  
Name

Denny Rush  
Name

Ace Ensign  
Name

Program Manager District Business Services  
Title

Superintendent  
Title

Director of Finance  
Title

530-886-5857  
Telephone

916-259-2832  
Telephone

916-778-4544 xt.80103  
Telephone

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

[drush@newcastle.k12.ca.us](mailto:drush@newcastle.k12.ca.us)  
Email Address

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

To the entity that approved the charter school:

(X) 2021-2022 CHARTER SCHOOL REPORT - ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to Education Code.

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

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

Printed Name: Robin Stout \_\_\_\_\_

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

To the County Superintendent of Schools:

(X) 2021-2022 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) 2021-2022 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**  
**2021-2022 Adopted Budget Report**  
**Combined**

	Combined 2021-2022	Combined 2022-2023	Combined 2023-2024
Enrollment:	96.00	168.00	246.00
Projected ADA:	91.20	159.60	233.70
<b>Revenues:</b>			
Local Control Funding Formula			
LCFF - General Purpose	\$ 834,040	\$ 1,491,020	\$ 2,230,715
Education Protection Account	18,240	31,920	46,740
In-Lieu Property Tax	11,518	11,518	11,518
Total LCFF	863,798	1,534,458	2,288,973
Federal	8,550	21,000	39,300
State	19,687	34,970	83,924
Local	209,481	299,000	332,481
<b>Total Revenues</b>	<b>\$ 1,101,516</b>	<b>\$ 1,889,428</b>	<b>\$ 2,744,678</b>
<b>Expenditures:</b>			
Certificated Salaries - (1000's)	\$ 497,939	\$ 699,089	\$ 888,066
Classified Salaries - (2000's)	55,314	89,000	126,225
Employee Benefits - (3000's)	186,915	279,237	387,806
Books & Supplies - (4000's)	122,169	204,476	300,274
Services - (5000's)	238,762	448,325	720,237
Capital Outlay - (6000's)	50,000	21,000	21,000
Other Outgo - (7141)	8,638	15,345	22,890
Transfer of Direct Costs - (7145)	103,656	184,135	274,677
Debt Service - Principal - (7439)	-	-	-
Debt Service - Interest - (7438)	-	-	-
<b>Total Expenditures</b>	<b>\$ 1,263,393</b>	<b>\$ 1,940,607</b>	<b>\$ 2,741,175</b>
Excess (Deficit) from Operations	(161,877)	(51,179)	3,503
<b>Other Financing Transactions:</b>			
Other Financing Sources	-	-	-
Capital Outlay - (6000's)	-	-	-
Debt Service - Principal - (7000's)	-	-	-
Excess (deficit)	(161,877)	(51,179)	3,503
Fund Balance, Beginning	256,065	94,188	43,009
<b>Fund Balance, Ending</b>	<b>\$ 94,188</b>	<b>\$ 43,009</b>	<b>\$ 46,512</b>
<b>Components of Ending Fund Balance:</b>			
Designated Amounts:			
Reserve for Economic Uncertainties: 3%	37,902	58,218	82,235
Additional Reserve: 17%	214,777	329,903	466,000
Restricted Cash	-	-	-
Prepaid Expenditures	-	-	-
Temporarily Restricted	-	-	-
Unrestricted	(158,491)	(345,112)	(501,723)
<b>Fund Balance, Ending</b>	<b>\$ 94,188</b>	<b>\$ 43,009</b>	<b>\$ 46,512</b>

**AMERICAN RIVER COLLEGIATE ACADEMY**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**2021-2022 Adopted Budget**  
**Unrestricted and Restricted**  
**2021-2022**

	<u>Unrestricted</u>	<u>Restricted</u>	<u>Combined</u>
<b>Revenues:</b>			
Local Control Funding Formula			
LCFF - General Purpose	\$ 834,040	\$ -	\$ 834,040
Education Protection Account	18,240	-	18,240
In-Lieu Property Tax	11,518	-	11,518
Total LCFF	<u>863,798</u>	<u>-</u>	<u>863,798</u>
Federal	-	8,550	8,550
State	15,218	4,469	19,687
Local	165,000	44,481	209,481
Contributions to Restricted	(12,793)	12,793	-
<b>Total Revenues</b>	<u>\$ 1,031,223</u>	<u>\$ 70,293</u>	<u>\$ 1,101,516</u>
<b>Expenditures:</b>			
Certificated Salaries - (1000's)	\$ 486,004	\$ 11,935	\$ 497,939
Classified Salaries - (2000's)	51,171	4,143	55,314
Employee Benefits - (3000's)	180,575	6,340	186,915
Books & Supplies - (4000's)	105,989	16,180	122,169
Services - (5000's)	190,400	48,362	238,762
Capital Outlay - (6000's)	50,000	-	50,000
Other Outgo - (7141)	8,638	-	8,638
Transfer of Direct Costs - (7145)	103,656	-	103,656
Debt Service - Principal - (7439)	-	-	-
Debt Service - Interest - (7438)	-	-	-
<b>Total Expenditures</b>	<u>\$ 1,176,433</u>	<u>\$ 86,960</u>	<u>\$ 1,263,393</u>
Excess (Deficit) from Operations	(145,210)	(16,667)	(161,877)
<b>Other Financing Transactions:</b>			
Other Financing Sources	-	-	-
Capital Outlay - (6000's)	-	-	-
Debt Service - Principal - (7000's)	-	-	-
Excess (deficit)	<u>(145,210)</u>	<u>(16,667)</u>	<u>(161,877)</u>
Fund Balance, Beginning	239,398	16,667	256,065
Fund Balance, Ending	<u>\$ 94,188</u>	<u>\$ -</u>	<u>\$ 94,188</u>
<b>Components of Ending Fund Balance:</b>			
<b>Designated Amounts:</b>			
Reserve for Economic Uncertainties: 3%	37,902		37,902
Additional Reserve: 17%	214,777		214,777
Restricted Cash	-	-	-
Prepaid Expenditures	-	-	-
Temporarily Restricted	-	-	-
Unrestricted	(158,491)	-	(158,491)
Fund Balance, Ending	<u>\$ 94,188</u>	<u>\$ -</u>	<u>\$ 94,188</u>

**AMERICAN RIVER COLLEGIATE ACADEMY**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**2021-2022 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	\$ 1,491,020	\$ -	\$ 1,491,020
Education Protection Account	31,920	-	31,920
In-Lieu Property Tax	11,518	-	11,518
Total LCFF	<u>1,534,458</u>	<u>-</u>	<u>1,534,458</u>
Federal	-	21,000	21,000
State	26,738	8,232	34,970
Local	215,000	84,000	299,000
Contributions to Restricted	(53,985)	53,985	-
<b>Total Revenues</b>	<b><u>\$ 1,722,211</u></b>	<b><u>\$ 167,217</u></b>	<b><u>\$ 1,889,428</u></b>
<b><u>Expenditures:</u></b>			
Certificated Salaries - (1000's)	\$ 693,154	\$ 5,935	\$ 699,089
Classified Salaries - (2000's)	87,450	1,550	89,000
Employee Benefits - (3000's)	277,089	2,148	279,237
Books & Supplies - (4000's)	187,709	16,767	204,476
Services - (5000's)	307,508	140,817	448,325
Capital Outlay - (6000's)	21,000	-	21,000
Other Outgo - (7141)	15,345	-	15,345
Transfer of Direct Costs - (7145)	184,135	-	184,135
Debt Service - Principal - (7439)	-	-	-
Debt Service - Interest - (7438)	-	-	-
<b>Total Expenditures</b>	<b><u>\$ 1,773,390</u></b>	<b><u>\$ 167,217</u></b>	<b><u>\$ 1,940,607</u></b>
Excess (Deficit) from Operations	(51,179)	-	(51,179)
<b><u>Other Financing Transactions:</u></b>			
Other Financing Sources	-	-	-
Capital Outlay - (6000's)	-	-	-
Debt Service - Principal - (7000's)	-	-	-
Excess (deficit)	<u>(51,179)</u>	<u>-</u>	<u>(51,179)</u>
Fund Balance, Beginning	94,188	-	94,188
<b>Fund Balance, Ending</b>	<b><u>\$ 43,009</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 43,009</u></b>
<b><u>Components of Ending Fund Balance:</u></b>			
<b>Designated Amounts:</b>			
Reserve for Economic Uncertainties: 3%	58,218		58,218
Additional Reserve: 17%	329,903		329,903
Restricted Cash	-	-	-
Prepaid Expenditures	-	-	-
Temporarily Restricted	-	-	-
Unrestricted	(345,112)	-	(345,112)
<b>Fund Balance, Ending</b>	<b><u>\$ 43,009</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 43,009</u></b>

**AMERICAN RIVER COLLEGIATE ACADEMY**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**2021-2022 Adopted Budget**  
**Unrestricted and Restricted**  
**2023-2024**

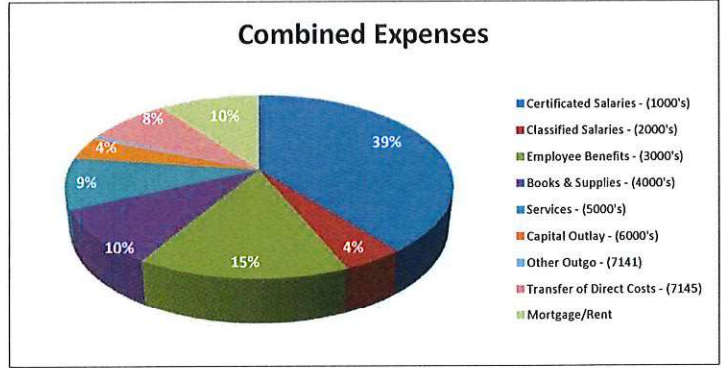
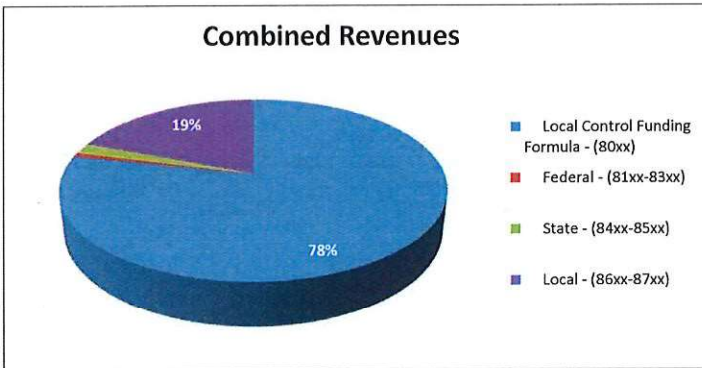
	<u>Unrestricted</u>	<u>Restricted</u>	<u>Combined</u>
<b><u>Revenues:</u></b>			
Local Control Funding Formula			
LCFF - General Purpose	\$ 2,230,715	\$ -	\$ 2,230,715
Education Protection Account	46,740	-	46,740
In-Lieu Property Tax	11,518	-	11,518
Total LCFF	<u>2,288,973</u>	<u>-</u>	<u>2,288,973</u>
Federal	-	39,300	39,300
State	63,638	20,286	83,924
Local	165,000	167,481	332,481
Contributions to Restricted	(140,858)	140,858	-
<b>Total Revenues</b>	<b><u>\$ 2,376,753</u></b>	<b><u>\$ 367,925</u></b>	<b><u>\$ 2,744,678</u></b>
<b><u>Expenditures:</u></b>			
Certificated Salaries - (1000's)	\$ 881,983	\$ 6,083	\$ 888,066
Classified Salaries - (2000's)	124,636	1,589	126,225
Employee Benefits - (3000's)	385,604	2,202	387,806
Books & Supplies - (4000's)	271,118	29,156	300,274
Services - (5000's)	391,342	328,895	720,237
Capital Outlay - (6000's)	21,000	-	21,000
Other Outgo - (7141)	22,890	-	22,890
Transfer of Direct Costs - (7145)	274,677	-	274,677
Debt Service - Principal - (7439)	-	-	-
Debt Service - Interest - (7438)	-	-	-
<b>Total Expenditures</b>	<b><u>\$ 2,373,250</u></b>	<b><u>\$ 367,925</u></b>	<b><u>\$ 2,741,175</u></b>
Excess (Deficit) from Operations	3,503	-	3,503
<b><u>Other Financing Transactions:</u></b>			
Other Financing Sources	-	-	-
Capital Outlay - (6000's)	-	-	-
Debt Service - Principal - (7000's)	-	-	-
Excess (deficit)	<u>3,503</u>	<u>-</u>	<u>3,503</u>
Fund Balance, Beginning	43,009	-	43,009
Fund Balance, Ending	<b><u>\$ 46,512</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 46,512</u></b>
<b><u>Components of Ending Fund Balance:</u></b>			
<b>Designated Amounts:</b>			
Reserve for Economic Uncertainties: 3%	82,235		82,235
Additional Reserve: 17%	466,000		466,000
Restricted Cash	-	-	-
Prepaid Expenditures	-	-	-
Temporarily Restricted	-	-	-
Unrestricted	(501,723)	-	(501,723)
Fund Balance, Ending	<b><u>\$ 46,512</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 46,512</u></b>

**AMERICAN RIVER COLLEGIATE ACADEMY**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**2021-2022 ADOPTED BUDGET REPORT**

Description	Adopted Budget			Estimated Actuals 2020-2021	Variance %
	Unrestricted	Restricted	Combined		
<b>Revenues:</b>					
Local Control Funding Formula - (80xx)	\$ 863,798	\$ -	\$ 863,798	\$ 234,259	369.00%
Federal - (81xx-83xx)	-	8,550	8,550	3,375	253.00%
State - (84xx-85xx)	15,218	4,469	19,687	21,899	90.00%
Local - (86xx-87xx)	165,000	44,481	209,481	216,245	97.00%
Contribution - (8980)	(12,793)	12,793	-	-	#DIV/0!
<b>Total Revenues</b>	<b>\$ 1,031,223</b>	<b>\$ 70,293</b>	<b>\$ 1,101,516</b>	<b>\$ 475,778</b>	<b>232.00%</b>

Description	Unrestricted	Restricted	Combined	Combined	
				Combined	Combined
<b>Expenditures:</b>					
Certificated Salaries - (1000's)	\$ 486,004	\$ 11,935	\$ 497,939	\$ 273,971	182.00%
Classified Salaries - (2000's)	51,171	4,143	55,314	50,698	109.00%
Employee Benefits - (3000's)	180,575	6,340	186,915	77,979	240.00%
Books & Supplies - (4000's)	105,989	16,180	122,169	81,105	151.00%
Services - (5000's)	65,400	48,362	113,762	81,175	140.00%
Capital Outlay - (6000's)	50,000	-	50,000	37,000	135.00%
Other Outgo - (7141)	8,638	-	8,638	3,552	243.00%
Transfer of Direct Costs - (7145)	103,656	-	103,656	30,872	336.00%
Mortgage/Rent	125,000	-	125,000	83,804	149.00%
<b>Total Expenditures</b>	<b>\$ 1,176,433</b>	<b>\$ 86,960</b>	<b>\$ 1,263,393</b>	<b>\$ 720,156</b>	<b>175.00%</b>

Increase/(Decrease) to Fund Balance	\$ (145,210)	\$ (16,667)	\$ (161,877)	\$ (244,378)	
Contribution from Other School	\$ -	\$ -	\$ -	\$ 400,000	
Fund Balance, Beginning	\$ 239,398	\$ 16,667	\$ 256,065	\$ 256,065	
Fund Balance, Ending	\$ 94,188	\$ -	\$ 94,188	\$ 411,687	





AMERICAN RIVER COLLEGIATE ACADEMY  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
2021-2022 ADOPTED BUDGET REPORT

Description	Unrestricted Comparison		Variance	
	Unrestricted Second Interim	Unrestricted Adopted Budget	\$	%
<b>Revenues:</b>				
Local Control Funding Formula - (80xx)	\$ 234,259	\$ 863,798	629,539	268.74%
Federal - (81xx-83xx)	-	-	-	0.00%
State - (84xx-85xx)	3,873	15,218	11,345	292.93%
Local - (86xx-87xx)	201,800	165,000	(36,800)	-18.24%
Contribution - (8980)	(2,481)	(12,793)	(10,312)	415.64%
<b>Total Revenues</b>	<b>\$ 437,451</b>	<b>\$ 1,031,223</b>	<b>593,772</b>	<b>135.73%</b>

Description				
<b>Expenditures:</b>				
Certificated Salaries - (1000's)	\$ 273,971	\$ 486,004	212,033	77.39%
Classified Salaries - (2000's)	50,698	51,171	473	0.93%
Employee Benefits - (3000's)	77,979	180,575	102,596	131.57%
Books & Supplies - (4000's)	74,865	105,989	31,124	41.57%
Services - (5000's)	149,559	190,400	40,841	27.31%
Capital Outlay - (6000's)	37,000	50,000	13,000	35.14%
Other Outgo - (7141)	3,552	8,638	5,086	143.19%
Transfer of Direct Costs - (7145)	30,872	103,656	72,784	235.76%
Debt Service - Principal - (7439)	-	-	-	#DIV/0!
Debt Service - Interest - (7438)	-	-	-	#DIV/0!
<b>Total Expenditures</b>	<b>\$ 698,496</b>	<b>\$ 1,176,433</b>	<b>477,937</b>	<b>68.42%</b>
<b>Other Financing Sources</b>	<b>\$ 400,000</b>	<b>\$ -</b>	<b>(400,000)</b>	<b>-100.00%</b>
<b>Increase/(Decrease) to Fund Balance</b>	<b>\$ 138,955</b>	<b>\$ (145,210)</b>	<b>\$ (284,165)</b>	<b>-204.50%</b>

Variance explanations:

**Revenues:**

LCFF - Due to increase in COLA as well as increase in projected ADA moving from 31 to projected 96.

Local - We received another grant from Silicon Schools Fund. Included in this year's budget is \$150,000 portion of that grant, otherwise expectation is that this line would have been lower.

Other Financing Source- This was a one-time transfer from Rocklin Academy. Will evaluate need during interims.

**Expenditures:**

Overall - Increases to account for increase in enrollment from projected 31 to projected 96.

**AMERICAN RIVER COLLEGIATE ACADEMY  
2021-2022 Budget Proposal  
2021-2022 Cashflow Projection**

DESCRIPTION	OBJECT	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY PROJECTION	FEBRUARY	MARCH	APRIL	MAY	JUNE	ACCRUAL	TOTAL
<b>A. BEGINNING CASH</b>	N/A	35,501	22,777	1,788	41,619	67,644	57,821	206,132	146,365	145,656	154,429	153,778	153,127		
<b>B. RECEIPTS</b>															
Revenue Limit Sources	8010-8019	41,702	41,702	75,064	75,064	75,064	75,064	75,064	75,064	75,064	75,064	75,064	75,064	75,064	834,040
LCFF / General Purpose	8012	-	-	4,560	4,560	4,560	4,560	4,560	4,560	4,560	4,560	4,560	4,560	4,560	18,240
EPA	8080-8099	-	921	921	921	921	921	921	921	921	979	979	979	1,213	11,518
In-Lieu Property Taxes		41,702	42,623	80,545	75,985	75,985	80,545	75,985	75,985	80,545	76,043	76,043	76,043	76,273	863,798
TOTAL LCFF		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Federal Revenue	8100-8299	-	-	4,922	-	-	-	4,922	-	-	-	-	-	-	8,550
State Revenue	8300-8599	-	-	3,559	-	-	-	2,974	-	-	-	-	-	-	4,921
Local	8600-8799	2,974	2,379	3,553	5,353	3,569	155,353	2,974	5,353	5,353	5,353	5,353	5,353	6,546	209,481
All Other Financing Sources	8930-8979	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL RECEIPTS</b>		44,676	45,002	89,036	81,338	79,554	235,898	83,881	81,338	90,820	81,396	81,396	10,892	96,289	1,101,516
<b>C. DISBURSEMENTS</b>															
Certificated Salaries	1000-1999	40,582	40,582	40,582	40,582	40,582	40,582	40,582	40,582	40,582	40,582	40,582	40,582	40,582	10,955
Classified Salaries	2000-2999	2,766	4,425	4,425	4,425	4,425	4,425	4,425	4,425	4,425	4,425	4,425	4,425	4,425	3,873
Employee Benefits (All)	3000-3999	12,571	13,052	13,052	13,052	13,052	13,052	13,052	13,052	13,052	13,052	13,052	13,052	13,052	30,772
Books, Supplies	4000-4999	31,764	9,774	6,108	12,217	6,108	14,660	4,887	4,887	4,887	4,887	4,887	4,887	4,887	2,443
Services	5000-5999	19,101	19,101	19,101	19,101	19,101	19,101	19,101	19,101	19,101	19,101	19,101	19,101	19,101	9,550
Capital Outlay	6000-6999	50,000	-	-	-	-	-	-	-	-	-	-	-	-	50,000
Other Outgo	7141	-	-	-	-	-	4,319	-	-	-	-	-	-	-	4,319
Transfer of Direct Costs	7145	-	-	-	-	-	-	51,828	-	-	-	-	-	-	51,828
Debt Service - Principal	7439	-	-	-	-	-	-	-	-	-	-	-	-	-	103,656
Debt Service - Interest	7438	-	-	-	-	-	-	-	-	-	-	-	-	-	-
All Other Financing Sources		-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL DISBURSEMENTS</b>		156,764	86,934	83,268	86,377	89,377	87,587	143,648	82,047	82,047	82,047	82,047	84,490	113,740	1,263,393
<b>D. PRIOR YEAR TRANSACTIONS</b>															
Cash Not in Treasury	9111-9199	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accounts Receivable (Governments)	9290	34,063	34,063	34,063	34,064	-	-	-	-	-	-	-	-	-	136,253
Prepaid Expenditures	9330	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Current Assets	9340	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accounts Payable	9500-9599	(19,679)	(13,120)	-	-	-	-	-	-	-	-	-	-	-	(32,799)
Deferred Revenue	9650	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interfund borrowing	9610	85,000	-	-	-	-	-	-	-	-	-	-	-	-	(85,000)
TOTAL PRIOR YEAR TRANSACTIONS		99,384	20,943	34,063	34,064	-	-	-	-	-	-	-	-	-	(85,000)
<b>E. NET INCREASE/DECREASE (B-C+D)</b>		(12,724)	(20,969)	39,831	26,025	(9,823)	148,311	(59,767)	(709)	6,773	(651)	(651)	(73,596)	(102,451)	(143,423)
<b>F. ENDING CASH (A + E)</b>		22,777	1,788	41,619	67,644	57,821	206,132	146,365	145,656	154,429	153,778	153,127	153,127	79,529	(22,922)
<b>G. ENDING CASH, PLUS ACCRUALS</b>															(22,922)

Expenses	1,263,393
Days per year	365
Exp per day	3,461
Cash	79,529
Days Cash On Hand	23
Cash + Deferral	(22,922)
Cash + Deferral - AP	(7)
	175,818
	51

**AMERICAN RIVER COLLEGIATE ACADEMY  
2021-2022 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														
<b>B. RECEIPTS</b>	9110	74,551	74,551	134,192	134,192	134,192	134,192	134,192	134,192	134,192	134,192	134,192	134,192	7,880	1,491,020
Revenue Limit Sources	8010-8015	-	-	7,980	7,980	-	-	-	-	7,980	-	-	-	-	31,920
LOFF / General Purpose	8012	-	-	691	1,382	921	921	921	921	921	979	979	979	979	11,518
EPA	8080-8089	-	-	-	-	-	-	-	-	-	-	-	-	-	-
In-Lieu Property Taxes		-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL LOFF</b>		74,551	75,242	143,554	135,113	135,113	143,993	135,113	135,113	143,993	135,171	135,171	8,959	135,172	1,534,458
Federal Revenue	8100-8299	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State Revenue	8300-8399	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Local	8400-8799	-	-	-	-	-	-	-	-	-	-	-	-	-	-
All Other Financing Sources	8930-8979	60	-	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	13,940	17,483	299,000
<b>TOTAL RECEIPTS</b>		74,611	77,132	158,554	153,893	155,359	159,842	305,712	152,211	163,343	151,920	151,920	26,396	158,535	1,889,428
<b>C. DISBURSEMENTS</b>															
Certificated Salaries	1000-1999	41,900	59,400	59,400	59,400	59,400	59,400	59,400	59,400	59,400	59,400	59,400	59,400	3,789	699,089
Classified Salaries	2000-2999	5,300	7,600	7,600	7,600	7,600	7,600	7,600	7,600	7,600	7,600	7,600	7,600	100	89,000
Employee Benefits (All)	3000-3999	13,688	19,430	19,430	19,430	19,430	19,430	19,430	19,430	19,430	19,430	19,430	19,430	51,819	279,237
Books, Supplies	4000-4999	53,164	16,358	10,224	20,448	20,448	10,224	24,537	8,179	8,179	8,179	8,179	12,300	4,057	204,476
Services	5000-5999	22,416	22,416	44,833	22,416	112,081	31,383	31,383	26,900	44,833	31,383	26,900	26,900	4,481	448,325
Capital Outlay	6000-6999	-	-	-	-	-	-	-	-	-	-	-	21,000	-	21,000
Other Outgo	7141	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer of Direct Costs	7145	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt Service - Principal	7439	-	-	-	-	-	-	-	-	-	-	-	-	92,067	184,135
Debt Service - Interest	7438	-	-	-	-	-	-	-	-	-	-	-	-	-	-
All Other Financing Sources		-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL DISBURSEMENTS</b>		138,468	125,204	141,487	129,294	218,959	128,037	242,091	321,509	139,442	125,992	121,509	145,630	163,985	1,940,607
<b>D. PRIOR YEAR TRANSACTIONS</b>															
Cash Not in Treasury	9111-9199	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accounts Receivable (Governments)	9290	-	-	-	-	-	-	-	8,550	-	-	-	-	-	86,289
Prepaid Expenditures	9330	76,273	11,466	-	-	-	-	-	-	-	-	-	-	-	-
Other Current Assets	9340	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accounts Payable	9500-9599	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Revenue	9690	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interfund borrowing	9610	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL PRIOR YEAR TRANSACTIONS</b>		76,273	11,466	-	-	-	-	-	8,550	-	-	-	-	-	86,289
<b>E. NET INCREASE/DECREASE (B-C+D)</b>		36,143	51,928	16,967	24,599	(45,600)	31,805	63,621	36,252	23,901	(59,072)	30,411	(120,234)	(5,450)	(73,630)
<b>F. ENDING CASH (A + E)</b>		110,754	162,682	179,649	204,248	158,649	190,454	254,075	228,211	216,557	157,485	187,896	77,462	182,446	1,815,798
<b>G. ENDING CASH, PLUS ACCRUALS</b>		186,905	214,610	246,616	229,448	203,958	221,250	317,697	264,423	240,490	198,515	218,315	198,858	176,981	1,989,428

Expenses	1,940,607
Days per year	365
Exp per day	5,317
Cash	11,349
Days Cash On Hand	2
Cash + Deferral	5,899
Cash + Deferral - AP	1
	169,884
	32

**AMERICAN RIVER COLLEGIATE ACADEMY  
2021-2022 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	11,349	101,260	81,329	80,278	131,154	35,498	207,789	85,613	143,144	182,460	226,127	276,987		
<b>B. RECEIPTS</b>															
Revenue Limit Sources	8010-8019	111,536	111,536	200,764	200,764	200,764	200,764	200,764	200,764	200,764	200,764	200,764	200,764	200,767	2,230,715
LCFF / General Purpose	8012	-	-	11,665	11,665	11,665	11,665	11,665	11,665	11,665	11,665	11,665	11,665	11,665	46,740
EPA	8080-8099	-	691	1,382	921	921	921	921	921	921	921	921	921	921	11,518
In-Lieu Property Taxes		-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL LCFF</b>		111,536	112,227	213,831	201,685	213,770	201,685	201,685	213,370	201,743	201,743	201,743	201,743	12,664	2,286,973
Federal Revenue	8100-8299	-	3,537	-	7,074	-	7,860	-	3,357	5,825	-	-	-	11,004	38,300
State Revenue	8300-8399	-	-	-	-	12,589	4,196	5,035	-	4,196	4,196	4,196	8,392	41,963	83,924
Local	8600-8799	-	-	13,300	13,300	13,300	13,300	13,300	13,300	13,300	13,300	13,300	12,781	332,481	
All Other Financing Sources	8930-8979	11,536	115,764	227,131	222,059	227,574	430,968	226,302	220,020	236,495	219,239	219,239	33,837	254,716	2,744,678
<b>TOTAL RECEIPTS</b>		123,072	228,991	441,142	423,113	453,753	672,871	458,006	447,782	448,259	425,282	425,282	450,885	330,274	5,761,101
<b>C. DISBURSEMENTS</b>															
Classified Salaries	1000-1999	52,904	75,900	75,900	75,900	75,900	75,900	75,900	75,900	75,900	75,900	75,900	75,900	76,162	886,096
Unclassified Salaries	2000-2999	7,425	10,800	10,800	10,800	10,800	10,800	10,800	10,800	10,800	10,800	10,800	10,800	10,800	126,225
Employee Benefits (All)	3000-3999	18,400	26,444	26,444	26,444	26,444	26,444	26,444	26,444	26,444	26,444	26,444	26,444	26,523	387,806
Books, Supplies	4000-4999	78,071	24,022	15,014	30,027	15,314	36,033	12,011	12,011	12,011	12,011	12,011	18,000	6,022	300,274
Services	5000-5999	36,072	36,072	72,024	36,072	180,059	50,417	43,214	74,024	50,417	43,214	43,214	43,200	7,215	720,237
Capital Outlay	6000-6999	-	-	-	-	-	-	-	-	-	-	-	21,000	-	21,000
Other Outlay	7141	-	-	-	-	-	-	11,445	-	-	-	-	11,445	-	22,890
Transfer of Direct Costs	7145	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt Service - Principal	7439	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt Service - Interest	7438	-	-	-	-	-	-	-	-	-	-	-	-	-	-
All Other Financing Sources		-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL DISBURSEMENTS</b>		182,872	173,178	200,182	179,183	323,230	178,375	348,378	168,369	197,179	175,572	168,369	195,685	240,463	2,741,175
<b>D. PRIOR YEAR TRANSACTIONS</b>															
Cash Not in Treasury	9111-9199	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accounts Receivable (Governments)	9290	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Prepaid Expenditures	9330	135,172	17,483	-	-	-	-	-	5,880	-	-	-	-	-	158,535
Other Current Assets	9340	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accounts Payable	9500-9599	(163,985)	-	-	-	-	-	-	-	-	-	-	-	-	(163,985)
Deferred Revenue	9630	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interfund borrowing	9610	200,000	-	-	-	-	(80,000)	-	-	-	-	-	-	(100,000)	(80,000)
<b>TOTAL PRIOR YEAR TRANSACTIONS</b>		171,187	17,483	-	-	-	(80,000)	-	5,880	-	-	-	-	(100,000)	(85,450)
<b>E. NET INCREASE/DECREASE (B-C+D)</b>		89,911	(39,951)	26,949	42,876	(95,656)	172,391	(122,776)	57,531	38,316	43,667	50,870	(261,848)	(85,747)	(81,947)
<b>F. ENDING CASH (A+E)</b>		101,260	61,329	88,278	131,154	35,498	207,789	85,613	143,144	182,460	226,127	276,987	15,149		(70,598)
<b>G. ENDING CASH, PLUS ACCRUALS</b>															

Expenses	2,741,175
Days per year	365
Exp per day	7,510
Cash	15,149
Days Cash On Hand	2
Cash + Deferral	(70,598)
Cash + Deferral - AP	269,865
	36

**AMERICAN RIVER COLLEGIATE ACADEMY  
FINANCIAL REPORT - ALTERNATIVE FORM  
JULY 1, 2021 - JUNE 30, 2022**

**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

Description	Object Code	Unrestricted	Adopted Budget Restricted	Combined	Estimated Actuals 2020-2021
<b>A REVENUES</b>					
<b>1 LCFF Sources</b>					
State Aid - Current Year	8015	834,040	-	834,040	217,611
Education Protection Account State Aid - Current Year	8012	18,240	-	18,240	5,130
State Aid - Prior Years	8019	-	-	-	-
Transfers to Charter Schools In Lieu of Property Taxes	8006	11,518	-	11,518	11,518
Other LCFF Transfers	8091, 8097	-	-	-	-
<b>Total, LCFF Sources</b>		<b>863,798</b>	<b>-</b>	<b>863,798</b>	<b>234,259</b>
<b>2 Federal Revenues (See NOTE in Section L)</b>					
No Child Left Behind	8290	-	-	-	-
Special Education - Federal	8181, 8182	-	8,550	8,550	3,375
Child Nutrition - Federal	8220	-	-	-	-
Other Federal Revenues	8110, 8260-8299	-	-	-	-
<b>Total, Federal Revenues</b>		<b>-</b>	<b>8,550</b>	<b>8,550</b>	<b>3,375</b>
<b>3 Other State Revenues</b>					
All Other State Revenues	8500	15,218	4,469	19,687	21,899
<b>Total, Other State Revenues</b>		<b>15,218</b>	<b>4,469</b>	<b>19,687</b>	<b>21,899</b>
<b>4 Other Local Revenues</b>					
Special Education - State	8792	-	44,481	44,481	14,445
All Other Local Revenues	8600-8699	165,000	-	165,000	201,800
<b>Total, Local Revenues</b>		<b>165,000</b>	<b>44,481</b>	<b>209,481</b>	<b>216,245</b>
<b>5 TOTAL REVENUES</b>		<b>1,044,016</b>	<b>57,500</b>	<b>1,101,516</b>	<b>475,778</b>
<b>B EXPENDITURES</b>					
<b>1 Certificated Salaries</b>					
Certificated Teachers' Salaries	1100	361,729	2,219	363,948	159,755
Certificated Pupil Support Salaries	1200	3,744	5,479	9,223	-
Certificated Supervisors' and Administrators' Salaries	1300	120,531	4,237	124,768	114,216
Other Certificated Salaries	1900	-	-	-	-
<b>Total, Certificated Salaries</b>		<b>486,004</b>	<b>11,935</b>	<b>497,939</b>	<b>273,971</b>
<b>2 Noncertificated Salaries</b>					
Noncertificated Instructional Salaries	2100	10,445	2,697	13,142	11,225
Noncertificated Support Salaries	2200	-	-	-	-
Noncertificated Supervisors' and Administrators' Salaries	2300	-	-	-	-
Clerical and Office Salaries	2400	40,726	1,446	42,172	39,473
Other Noncertificated Salaries	2900	-	-	-	-
<b>Total, Noncertificated Salaries</b>		<b>51,171</b>	<b>4,143</b>	<b>55,314</b>	<b>50,698</b>
<b>3 Employee Benefits</b>					
STRS	3101-3102	69,985	980	70,965	43,599
PERS	3201-3202	8,872	332	9,204	7,974
OASDI / Medicare / Alternative	3301-3302	9,893	192	10,085	10,001
Health and Welfare Benefits	3401-3402	46,050	4,747	50,797	16,200
Unemployment Insurance	3501-3502	5,775	89	5,864	205
Workers' Compensation Insurance	3601-3602	-	-	-	-
OPEB, Allocated	3701-3702	-	-	-	-
OPEB, Active Employees	3751-3752	-	-	-	-
Other Employee Benefits	3901-3902	40,000	-	40,000	-
<b>Total, Employee Benefits</b>		<b>180,575</b>	<b>6,340</b>	<b>186,915</b>	<b>77,979</b>
<b>4 Books and Supplies</b>					
Approved Textbooks and Core Curricula Materials	4100	40,469	7,680	48,149	29,430
Books and Other Reference Materials	4200	-	-	-	-
Materials and Supplies	4300	52,920	8,500	61,420	50,175
Noncapitalized Equipment	4400	12,600	-	12,600	1,500
Food	4700	-	-	-	-
<b>Total, Books and Supplies</b>		<b>105,989</b>	<b>16,180</b>	<b>122,169</b>	<b>81,105</b>

AMERICAN RIVER COLLEGIATE ACADEMY  
FINANCIAL REPORT - ALTERNATIVE FORM  
JULY 1, 2021 - JUNE 30, 2022

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

Description	Object Code	Unrestricted	Adopted Budget Restricted	Combined	Estimated Actuals 2020-2021
<b>5 Services and Other Operating Expenditures</b>					
Subagreements for Services	5100	-			
Travel and Conferences	5200	800	-	800	880
Dues and Memberships	5300	-	-	-	-
Insurance	5400	-	-	-	-
Operating and Housekeeping Services	5500	6,000	-	6,000	5,618
Rentals, Leases, Repairs, and Noncap. Improvements	5600	165,000	-	165,000	124,357
Transfers of Direct Costs	5700	-	-	-	-
Professional/Consulting Services and Operating Expend.	5800	17,400	8,000	25,400	23,464
Communications	5900	1,200	40,362	41,562	10,660
Total, Services and Other Operating Expenditures		190,400	48,362	238,762	164,979
<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	50,000	-	50,000	37,000
Equipment Replacement	6500	-	-	-	-
Depreciation Expense (accrual basis only)	6900	-	-	-	-
Total, Capital Outlay		50,000	-	50,000	37,000
<b>7 Other Outgo</b>					
Transfers of Direct Costs	7145	103,656	-	103,656	30,872
Other Outgo	7141	8,638	-	8,638	3,552
Debt Service:					
Interest	7438	-	-	-	-
Principal	7439	-	-	-	-
Total, Other Outgo		112,294	-	112,294	34,424
<b>8 TOTAL EXPENDITURES</b>		1,176,433	86,960	1,263,393	720,156
<b>C EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES</b>		(132,417)	(29,460)	(161,877)	(244,378)
<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)		(12,793)	12,793	-	-
4 Total, Other Financing Sources / Uses		(12,793)	12,793	-	400,000
<b>E NET INCREASE (DECREASE IN FUND BALANCE / NET POSITION)</b>		(145,210)	(16,667)	(161,877)	155,622
<b>F FUND BALANCE / NET POSITION</b>					
1 Beginning Fund Balance / Net Position As of Estimated Actuals		239,398	16,667	256,065	256,065
2 Ending Fund Balance / Net Position		94,188	-	94,188	411,687

AMERICAN RIVER COLLEGIATE ACADEMY  
FINANCIAL REPORT - ALTERNATIVE FORM  
JULY 1, 2021 - JUNE 30, 2022

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

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

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For information in this report, please contact:

For County Fiscal Contact:

For Approving Entity:

For Charter School:

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

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Telephone

916-778-4544 xt.80103  
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Email Address

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

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To the entity that approved the charter school:

(X) 2021-2022 CHARTER SCHOOL REPORT - ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to Education Code.

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

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

Printed  
Name: Robin Stout

Title: Superintendent

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To the County Superintendent of Schools:

(X) 2021-2022 CHARTER SCHOOL REPORT - ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to Education Code.

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

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

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

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

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To the Superintendent of Public Instruction:

(X) 2021-2022 CHARTER SCHOOL REPORT - ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to Education Code.

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

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

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