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April 22, 2022

Mr. Ace Ensign

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

RE: FY 2021-2022 Second Interim Budget Report

Dear Mr. Ensign,

Thank you for the timely submission of Rocklin Academy Gateway Charter School's (Gateway) 2021-22 Second Interim Budget Report and supporting documentation. In accordance with Education Code 47604.32, Newcastle Elementary School District has the responsibility to monitor the fiscal condition of Rocklin Academy Gateway Charter School and determine if the school will meet its financial obligations for the current plus two additional fiscal years. The Rocklin Academy Family of Schools filed a Second Interim Report with a **positive** certification. Based on the multi-year projections and assumptions provided, it appears Gateway will meet its 5% reserve for economic uncertainty (REU) plus the organization goal of a 20% reserve (inclusive of the 5% REU) to account for uncertainties. We concur with Gateway's **positive** certification with the following comments:

- The multi-year projections submitted project deficit spending and show the Unrestricted Ending Fund Balance decreasing in every year of the projections by \$319,814 in 2021-22, by \$199,567 in 2022-23 and by \$54,931 in 2023-24.
- The charter is projecting a decrease of 73.49 ADA in 2021-22, an increase of 76.71 ADA in 2022-23 and an increase of 12.22 ADA in 2023-24.
- We noted the Statement of Revenues, Expenditures and Changes in Fund Balance second page that provides the Unrestricted Comparison of current projected budget figures to the

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

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previous period and variance explanations was not provided in the 2nd Interim packet. Please include in future budget and interim reports.

We are requesting that Gateway provide the following:

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

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

Thank you,



Raenel Toste
Chief Business Official
Newcastle Elementary School District
rtoste@newcastle.k12.ca.us

In collaboration with Ryland School Business Consulting



ROCKLIN ACADEMY

FAMILY OF SCHOOLS

2021-2022

Second Interim Budget Report

Presented to the Board of Directors
March 22, 2022

ROCKLIN ACADEMY FAMILY OF SCHOOLS

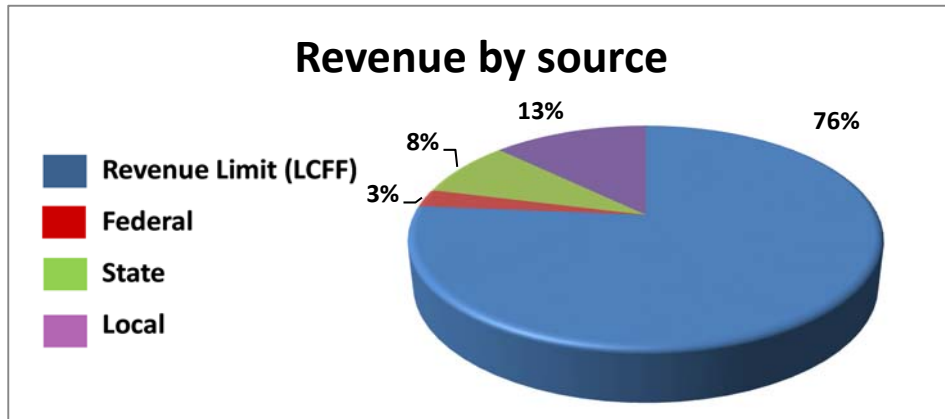
2021-2022 Second Interim Budget Report

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

Revenue Components

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

Description	Unrestricted	Restricted	Combined
Local Control Funding Formula	\$ 21,965,398		\$ 21,965,398
Federal	-	761,365	761,365
State	454,460	1,916,821	2,371,281
Local	1,990,690	1,706,298	3,696,688
Contribution to Restricted	(1,509,652)	1,509,652	-
TOTAL	\$ 22,900,896	\$ 5,866,636	\$ 28,767,532



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.

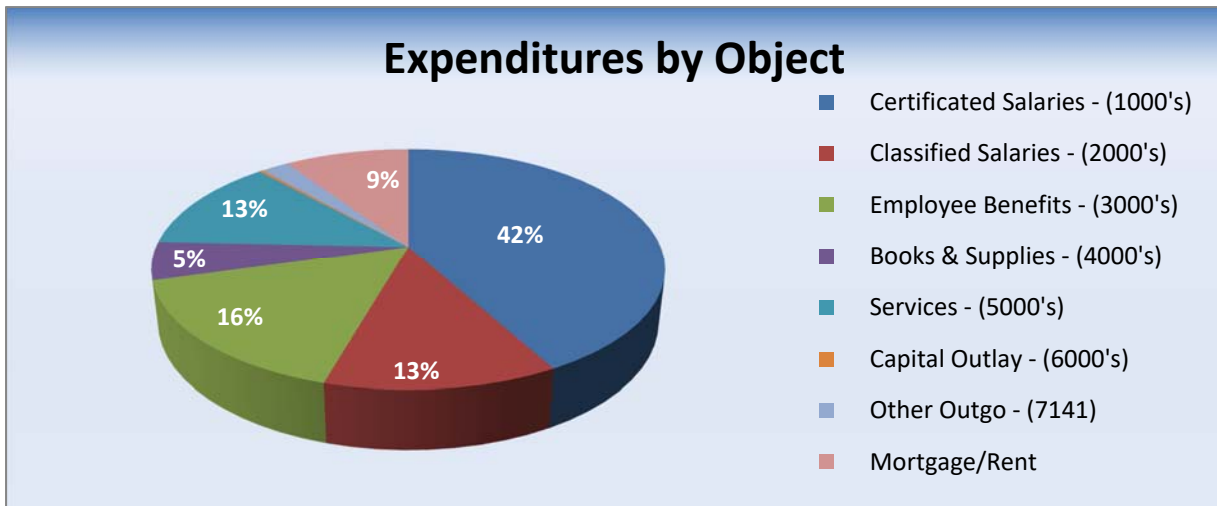
Attendance projections remained fairly consistent from our First Interim report for most schools. We will continue to monitor these projections as we go through our Second attendance reporting period, which is what determines our actual funding for the year.

Expenditure Components

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

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

Description	Unrestricted	Restricted	Combined
Certificated Salaries - (1000's)	\$ 9,463,404	\$ 3,204,98	\$ 12,668,389
Classified Salaries - (2000's)	3,275,227	474,470	3,749,697
Employee Benefits - (3000's)	3,690,202	1,177,925	4,868,127
Books & Supplies - (4000's)	1,042,418	508,602	1,551,020
Services - (5000's)	5,054,647	1,126,709	6,181,356
Capital Outlay - (6000's)	32,000	53,500	85,500
Other Outgo - (7141)	622,913	-	622,913
Transfer of In-direct costs - (7310)	(15,404)	15,404	-
Debt Service - Principal - (7439)	104,100	-	104,100
Debt Service - Interest - (7438)	328,853	-	328,853
TOTAL	\$ 23,598,360	\$ 6,561,595	\$ 30,159,955



Contributions to Restricted Programs

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

	Western Sierra	Rocklin Academy	Gateway	American River	Total
Description					
Special Education	278,457	496,559	594,317	33,386	1,402,719

This was an increase of approximately \$300,000 over initial budget. The majority of this increase was caused by a reduction in general education students, which is how revenue for Special Education is appropriated, and an increase due to our SCIL program. We will continue to monitor and report out the changes within the Special Education program as we further refine our costs and associated revenues.

Education Protection Account

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

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

The projected EPA spending plan is indicated below:

EPA Spending Plan for 2021-2022 as of Second interim						
	Western Sierra	Rocklin Academy	Meyers	Gateway	American River	Total
EXPENDITURES						
Certificated Instructional Salaries (1000's)	1,104,097	522,412	15,169	164,156	7,781	1,813,615
Certificated Instructional Benefits (3000's)	336,094	216,125	5,065	55,878	2,989	616,151
Total	1,440,191	738,537	20,234	220,034	10,770	2,429,766

Multi-year Projection

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

Cash Flow

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

We are currently projecting to have a positive cash flow through fiscal years 2021-22, 2022-23, and 2023-24. Projected ending unrestricted cash balances of \$10,238,414, \$8,639,540 and \$7,897,907 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 5.00% shall be included in fund balance.
 - a. Our Organizational goal is a 20% reserve (inclusive of the 5% REU) to account for uncertainties.
3. Budget assumptions shall be developed, reviewed and updated on a regular basis.
4. A budget calendar shall be developed and used as a planning guide.
5. Site discretionary balances, up to 10%, may be carried forward. Deficits which occur shall also be carried forward. Site discretionary budgets are based on projected enrollment. Site discretionary accounts will be budgeted at 80% of projection and then trued up as of actual enrollment on 10/31.
6. Restricted fund balances shall be carried forward in accordance with the terms and conditions of the restriction. If terms and conditions allow transfers to unrestricted balances, such transfers may occur.
7. When a new goal, project or program is recommended for authorization, the major competing demands for funding and the specific funding source, and/or allocation or reallocation of resources, shall be identified.
8. One-time funding allocations or resources shall not be used for on-going expenditures.
9. Budget documents shall be summarized by site and type of expenditure. Detailed budget information shall be available so that the Board and public can examine the components of a specific program.
10. The budget document shall include financial data from the projected current actuals and two subsequent years' data.

Budget Assumptions

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

- January (Governor's first budget projection)
- May (Governor's May Revise)

- Interim Reporting Periods (within 45 days of October 31st and January 31st)
- Attendance Apportionment Periods (after first and second apportionment reports are complete)

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

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

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

Enrollment for the 2021-2022 to 2023-24 school years are currently anticipated as follows:

School	2021-22	2022-23	2023-24
Western Sierra	778	735	745
Rocklin Academy	424	432	446
Meyers	106	106	106
Gateway	1,167	1,252	1,265
American River	61	120	150
Total	2,536	2,645	2,712

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

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

Attendance projections are calculated as follows:

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

3. **REVENUES** – come from a multitude of sources. Each revenue stream is accounted for within the specified Resource and location. Our major categories are Local Control Funding Formula, Federal, State and Local.
- a. **Local Control Funding Formula (LCFF)** – This formula was established for the 2012-13 school year, and identified a funding timeline at which time all schools would be on an equal base funding amount during the 2020-21 school year. This base funding is known as the “target”, which was reached during the 2018-19 school year. Future adjustments to the base funding are dependent on the Cost of Living Adjustment (COLA) within the Governors’ budget.

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

Targeted pupils are those classified in one of three categories:

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

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

The LCFF amount we receive is based on the Governors’ proposed budgets. The Fiscal Crisis and Management Assistance Team (FCMAT) provides a spreadsheet which is updated based on the changes within the Governors’ budget, and is the standard tool used. The LCFF calculator used for this budget projection was version 22.2b.

- b. **Federal Revenues** – are revenues that come from the Federal Government. Federal revenues are estimated based on the federal entitlement notifications.
- i. Federal Special Education - The official name is Individuals with Disabilities Education Act (IDEA). Please refer to Special Education under Other State Revenues within the Local Revenues section.
 - ii. Public Charter Schools Start Up Grant – specific to American River Collegiate Academy school site. This is a two year, reimbursement based grant. It is currently only budgeted in year 1 of the financial statements, and removed for out year presentation purposes.
- c. **State Revenues** – are revenues that come from the State of California (other than the LCFF).
- i. *Lottery* – based upon current year estimates of \$228 per student, of which \$65 is restricted by Proposition 20 for instructional materials.
 - ii. *Mandated Block Grant* – based on approximately \$17 per student for grades K-8 and \$48 per student for grades 9-12.
 - iii. *Expanded Learning Opportunities Grant* – As part of the Governor’s budget proposal there was an early implementation of the Expanded Learning Opportunities (ELO) grant.

Due to the timing of this grant a portion of the revenues were recorded in the 2020-2021 budget year and the associated expenses will be spent as one-time funds during the 2021-2022 budget year.

- iv. *Expanded Learning Opportunities Program* – As part of the Governor’s budget these funds were provided to certain sites based on demographics of the student population. These programs require a plan prior to spending. As we are waiting a format and requirements for the plan, these funds are included as revenues in the current year, and in restricted fund balance presentation for the out-years until a plan for spending or return can be developed.
- d. Local Revenues** – are revenues that come from any other source other than Federal and State funds.
- i. **Special Education** – Special Education is made up of three components: Federal, State and Mental Health. We are part of the El Dorado County Charter SELPA (Charter SELPA) who determines the funding formula. The funding formula for each component is listed below:
 - Federal – based on \$125/per prior year general education Attendance
 - State – based on \$715/per current year general education Attendance
 - Mental Health – based on the funding available through the Charter SELPA and students receiving applicable services.
 - ii. **Food Services** – based on projection of meals served.
 - iii. **Children’s Programs** – based on projection of students, less costs associated for applicable program.
 - iv. **Athletic Contributions** – budgeted upon receipt of funds in the applicable fiscal year.
 - v. **Donations** – budgeted upon receipt of funds in the applicable fiscal year. Not budgeted for as part of budget development, adjusted during interim reporting periods based on actuals received.
 - 1. **Silicon Schools Fund Grant** - We are pleased that we received a grant from the Silicon Schools Fund for our American River Collegiate Academy. This grant requires that we have certain milestones, which we believe we will meet. We have included the grant within the budget for the 2021-2022 school year for American River Collegiate Academy according to the appropriate time period. Although this grant extends over the out-years, we have only reported the current year apportionment to be fiscally conservative. We will adjust the budgets once additional funds are received or earned.
 - vi. **Other Local Revenue** – based on historical data. Such revenues include interest and facility use agreements, etc.
- e. Contribution to Restricted Programs** – based on historical trend of contribution percentage or amount, whichever is higher.

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

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

b. **Employee Benefits**

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

➤ State Teachers’ Retirement System (STRS)	16.920%
➤ Public Employees’ Retirement System (PERS)	22.910%
➤ Social Security	6.200%
➤ Medicare	1.450%
➤ Unemployment Insurance	0.500%

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

	<u>2022-2023</u>	<u>2023-2024</u>
STRS	19.100%	19.100%
PERS	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 5% will be accounted for within fund balance.
8. **BEGINNING FUND BALANCE** – based on estimated ending fund balance, accounted for by each school.
9. **ENDING FUND BALANCE** – will strive to include a reserve of at least 20% by each school, including restricted cash and the REU, of budgeted expenditures; accounted for by each school providing for ongoing organizational stability. Ending fund balance shall not be used for ongoing expenditures.
10. **CASH FLOW** – is derived from published schedules when available. When published schedules are not available, a historical average is used to estimate the timing of payments and deposits. The most recent cash flow also incorporates estimated deferrals in the appropriate month.

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

	<u>Combined 2021-22</u>	<u>Combined 2022-23</u>	<u>Combined 2023-24</u>
<u>Revenues:</u>			
Local Control Funding Formula	\$ 21,965,398	\$ 23,655,207	\$ 24,999,486
Federal	733,865	306,572	317,053
State	2,371,281	616,603	649,637
Local	3,696,988	3,604,555	3,695,205
Total Revenues	<u>28,767,532</u>	<u>28,182,937</u>	<u>29,661,381</u>
<u>Expenditures:</u>			
Certificated Salaries - (1000's)	12,668,389	12,101,950	12,525,953
Classified Salaries - (2000's)	3,749,697	3,759,063	3,910,074
Employee Benefits - (3000's)	4,868,127	4,704,010	4,917,857
Books & Supplies - (4000's)	1,551,020	1,354,501	1,407,109
Services - (5000's)	6,181,356	5,918,558	6,170,571
Capital Outlay - (6000's)	85,500	-	-
Other Outgo - (7141)	622,913	636,347	643,822
Transfer of Direct Costs - (7145)	-	-	-
Transfer of In-direct Costs - (7310)	-	-	-
Debt Service - Principal - (7439)	104,100	107,017	112,017
Debt Service - Interest - (7438)	328,853	325,113	321,948
Total Expenses	<u>30,159,955</u>	<u>28,906,559</u>	<u>30,009,351</u>
Excess (Deficit) from Operations	(1,392,423)	(723,622)	(347,970)
Fund Balance, Beginning	10,865,596	9,473,173	8,749,551
Fund Balance, Ending	<u>\$ 9,473,173</u>	<u>\$ 8,749,551</u>	<u>\$ 8,401,581</u>
<u>Components of Ending Fund Balance:</u>			
Designated Amounts:			
Reserve for Economic Uncertainties: 5%	1,675,156	1,616,587	1,683,997
Additional Reserve: 15%	4,815,867	4,640,161	4,842,387
Restricted Cash	209,600	209,600	209,600
Prepaid Expenditures	-	-	-
Temporarily Restricted	468,508	468,508	468,508
Unrestricted	2,304,042	1,814,695	1,197,089
Fund Balance, Ending	<u>\$ 9,473,173</u>	<u>\$ 8,749,551</u>	<u>\$ 8,401,581</u>

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

	Unrestricted		Variance	
	First Interim	Second Interim	\$	%
Revenues:				
Local Control Funding Formula	\$ 22,046,887	\$ 21,965,398	(81,489)	-0.37%
Federal	-	-	-	
State	452,758	454,460	1,702	0.37%
Local	1,989,157	1,990,690	1,533	0.08%
Contribution to Restricted Programs	(1,493,412)	(1,509,652)	(16,240)	1.08%
Total Revenues	22,995,390	22,900,896	(94,494)	-0.41%
Expenditures:				
Certificated Salaries - (1000's)	9,435,061	9,463,404	28,343	0.30%
Classified Salaries - (2000's)	3,284,418	3,275,227	(9,191)	-0.28%
Employee Benefits - (3000's)	3,719,940	3,690,202	(29,738)	-0.81%
Books & Supplies - (4000's)	1,062,304	1,042,418	(19,886)	-1.91%
Services - (5000's)	5,060,760	5,054,647	(6,113)	-0.12%
Capital Outlay - (6000's)	65,970	32,000	(33,970)	-106.16%
Other Outgo - (7141)	641,946	622,913	(19,033)	-3.06%
Transfer of Direct Costs - (7145)				
Transfer of In-direct Costs - (7310)				
Debt Service - Principal - (7439)	104,100	104,100	-	0.00%
Debt Service - Interest - (7438)	328,853	328,853	-	0.00%
Reserve - (7999)	-	-	-	#DIV/0!
Total Expenditures	23,703,352	23,613,764	(89,588)	-0.38%
Excess (Deficit) from Operations	(707,962)	(712,868)	(4,906)	

Rocklin Academy Family of Schools
Statement of Revenues, Expenditures and Changes in Fund Balance
2021-2022 Second Interim Report
2021-2022 Combined

	Support Services	Childrens Programs	Western Sierra	Rocklin Academy	Meyers	Gateway	American River	Organization Wide
Revenues:								
Local Control Funding Formula	\$ -	\$ -	\$ 7,273,198	\$ 3,522,991	\$ 895,908	\$ 9,748,414	\$ 524,887	\$ 21,965,398
Federal	-	-	112,367	64,574	20,236	179,957	356,731	733,865
State	-	-	764,639	328,688	165,212	1,073,174	39,568	2,371,281
Local	-	1,512,000	629,912	332,932	72,337	946,304	203,503	3,696,988
Total Revenues	-	1,512,000	8,780,116	4,249,185	1,153,693	11,947,849	1,124,689	28,767,532
Expenditures:								
Certificated Salaries - (1000's)	615,550	-	3,916,382	1,845,788	757,267	5,047,409	485,993	12,668,389
Classified Salaries - (2000's)	752,831	904,047	613,625	426,118	59,100	912,767	81,209	3,749,697
Employee Benefits - (3000's)	427,701	146,200	1,368,697	741,361	199,280	1,815,173	169,715	4,868,127
Books & Supplies - (4000's)	59,900	67,000	316,424	262,437	34,906	582,242	228,111	1,551,020
Services - (5000's)	1,606,908	268,886	861,047	108,325	63,211	2,913,514	359,465	6,181,356
Capital Outlay - (6000's)	-	-	20,000	12,000	-	-	53,500	85,500
Other Outgo - (7141)	-	-	72,732	357,958	89,490	97,484	5,249	622,913
Transfer of Direct Costs - (7145)	(3,343,153)	72,000	950,049	835,092	208,773	1,173,583	103,656	-
Transfer of In-direct Costs - (7310)	-	-	-	-	-	-	-	-
Debt Service - Principal - (7439)	-	-	104,100	-	-	-	-	104,100
Debt Service - Interest - (7438)	-	-	328,853	-	-	-	-	328,853
Total Expenses	119,737	1,458,133	8,551,909	4,589,079	1,412,027	12,542,172	1,486,898	30,159,955
Excess (Deficit) from Operations	(119,737)	53,867	228,207	(339,894)	(258,334)	(594,323)	(362,209)	(1,392,423)
Other Financing Transactions:								
Other Financing Sources	-	-	-	(400,000)	-	-	400,000	-
Capital Outlay - (6000's)	-	-	-	-	-	-	-	-
Debt Service - Principal - (7000's)	-	-	-	-	-	-	-	-
Excess (deficit)	(119,737)	53,867	228,207	(739,894)	(258,334)	(594,323)	37,791	(1,392,423)
Fund Balance, Beginning	493,097	274,369	1,638,653	3,414,683	764,370	3,993,150	287,274	10,865,596
Fund Balance, Ending	\$ 373,360	\$ 328,236	\$ 1,866,860	\$ 2,674,789	\$ 506,036	\$ 3,398,827	\$ 325,065	\$ 9,473,173
Components of Ending Fund Balance:								
Designated Amounts:								
Reserve for Economic Uncertainties: 5%	173,145	72,907	427,595	229,454	70,601	627,109	74,345	1,675,156
Additional Reserve: 15%	519,434	218,720	1,073,186	688,362	211,804	1,881,326	223,035	4,815,867
Restricted Cash	-	-	209,600	-	-	-	-	209,600
Prepaid Expenditures	-	-	-	-	-	-	-	-
Temporarily Restricted	-	-	148,951	53,495	27,500	238,562	-	468,508
Unrestricted	(319,219)	36,609	7,528	1,703,478	196,131	651,830	27,685	2,304,042
	\$ 373,360	\$ 328,236	\$ 1,866,860	\$ 2,674,789	\$ 506,036	\$ 3,398,827	\$ 325,065	\$ 9,473,173

Rocklin Academy Family of Schools
Statement of Revenues, Expenditures and Changes in Fund Balance
2021-2022 Second Interim Report
2022-2023 Combined

	Support Services	Childrens Programs	Western Sierra	Rocklin Academy	Meyers	Gateway	American River	Organization Wide
Revenues:								
Local Control Funding Formula	\$ -	\$ -	\$ 7,086,698	\$ 3,836,002	\$ 917,280	\$ 10,689,028	\$ 1,126,199	\$ 23,655,207
Federal	-	-	92,011	49,394	12,646	137,521	15,000	306,572
State	-	-	194,801	99,126	26,122	271,136	25,418	616,603
Local	-	1,557,360	606,304	332,932	72,337	936,622	99,000	3,604,555
Total Revenues	-	1,557,360	7,979,814	4,317,454	1,028,385	12,034,307	1,265,617	28,182,937
Expenditures:								
Certificated Salaries - (1000's)	630,939	-	3,708,449	1,752,477	625,522	4,795,766	588,797	12,101,950
Classified Salaries - (2000's)	771,652	926,648	577,086	417,556	60,578	922,104	83,439	3,759,063
Employee Benefits - (3000's)	497,272	149,855	1,288,965	713,628	171,523	1,668,038	214,729	4,704,010
Books & Supplies - (4000's)	60,499	68,340	276,013	248,306	23,954	561,677	115,712	1,354,501
Services - (5000's)	1,464,817	274,264	783,062	96,174	58,309	2,896,716	345,216	5,918,558
Capital Outlay - (6000's)	-	-	-	-	-	-	-	-
Other Outgo - (7141)	-	-	70,867	357,958	89,490	106,890	11,142	636,347
Transfer of Direct Costs - (7145)	(3,425,179)	72,000	850,404	843,920	201,802	1,282,683	174,370	-
Transfer of In-direct Costs - (7310)	-	-	-	-	-	-	-	-
Debt Service - Principal - (7439)	-	-	107,017	-	-	-	-	107,017
Debt Service - Interest - (7438)	-	-	325,113	-	-	-	-	325,113
Total Expenses	-	1,491,107	7,986,976	4,430,019	1,231,178	12,233,874	1,533,405	28,906,559
Excess (Deficit) from Operations	-	66,253	(7,162)	(112,565)	(202,793)	(199,567)	(267,788)	(723,622)
Other Financing Transactions:								
Other Financing Sources	-	-	-	(300,000)	-	-	300,000	-
Capital Outlay - (6000's)	-	-	-	-	-	-	-	-
Debt Service - Principal - (7000's)	-	-	-	-	-	-	-	-
Excess (deficit)	-	66,253	(7,162)	(412,565)	(202,793)	(199,567)	32,212	(723,622)
Fund Balance, Beginning	373,360	328,236	1,866,860	2,674,789	506,036	3,398,827	325,065	9,473,173
Fund Balance, Ending	\$ 373,360	\$ 394,489	\$ 1,859,698	\$ 2,262,224	\$ 303,243	\$ 3,199,260	\$ 357,277	\$ 8,749,551
Components of Ending Fund Balance:								
Designated Amounts:								
Reserve for Economic Uncertainties: 5%	171,259	74,555	399,349	221,501	61,559	611,694	76,670	1,616,587
Additional Reserve: 15%	513,777	223,666	988,446	664,503	184,677	1,835,081	230,011	4,640,161
Restricted Cash	-	-	209,600	-	-	-	-	209,600
Prepaid Expenditures	-	-	-	-	-	-	-	-
Temporarily Restricted	-	-	148,951	53,495	27,500	238,562	-	468,508
Unrestricted	(311,676)	96,268	113,352	1,322,725	29,507	513,923	50,596	1,814,695
	\$ 373,360	\$ 394,489	\$ 1,859,698	\$ 2,262,224	\$ 303,243	\$ 3,199,260	\$ 357,277	\$ 8,749,551

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

	<u>Support Services</u>	<u>Childrens Programs</u>	<u>Western Sierra</u>	<u>Rocklin Academy</u>	<u>Meyers</u>	<u>Gateway</u>	<u>American River</u>	<u>Organization Wide</u>
Revenues:								
Local Control Funding Formula	\$ -	\$ -	\$ 7,410,332	\$ 4,081,072	\$ 945,460	\$11,140,563	\$ 1,422,059	\$ 24,999,486
Federal	-	-	92,011	49,394	12,646	137,521	25,481	317,053
State	-	-	197,985	99,126	26,122	271,136	55,268	649,637
Local	-	1,588,507	606,304	332,932	72,337	936,622	158,503	3,695,205
Total Revenues	-	1,588,507	8,306,632	4,562,524	1,056,565	12,485,842	1,661,311	29,661,381
Expenditures:								
Certificated Salaries - (1000's)	686,917	-	3,801,160	1,796,289	641,160	4,915,660	684,767	12,525,953
Classified Salaries - (2000's)	870,943	926,648	591,514	427,995	62,092	945,157	85,725	3,910,074
Employee Benefits - (3000's)	569,704	157,348	1,321,189	731,469	175,811	1,709,739	252,597	4,917,857
Books & Supplies - (4000's)	61,104	69,707	278,773	250,789	24,193	567,293	155,250	1,407,109
Services - (5000's)	1,481,889	279,749	790,893	97,136	58,892	2,954,650	507,362	6,170,571
Capital Outlay - (6000's)	-	-	-	-	-	-	-	-
Other Outgo - (7141)	-	-	70,867	357,958	89,490	111,406	14,101	643,822
Transfer of Direct Costs - (7145)	(3,670,557)	128,739	889,240	897,836	208,001	1,336,868	209,873	-
Transfer of In-direct Costs - (7310)	-	-	-	-	-	-	-	-
Debt Service - Principal - (7439)	-	-	112,017	-	-	-	-	112,017
Debt Service - Interest - (7438)	-	-	321,948	-	-	-	-	321,948
Total Expenses	-	1,562,191	8,177,601	4,559,472	1,259,639	12,540,773	1,909,675	30,009,351
Excess (Deficit) from Operations	-	26,316	129,031	3,052	(203,074)	(54,931)	(248,364)	(347,970)
Other Financing Transactions:								
Other Financing Sources	-	-	-	(200,000)	-	-	200,000	-
Capital Outlay - (6000's)	-	-	-	-	-	-	-	-
Debt Service - Principal - (7000's)	-	-	-	-	-	-	-	-
Excess (deficit)	-	26,316	129,031	(196,948)	(203,074)	(54,931)	(48,364)	(347,970)
Fund Balance, Beginning	373,360	394,489	1,859,698	2,262,224	303,243	3,199,260	357,277	8,749,551
Fund Balance, Ending	\$ 373,360	\$ 420,805	\$ 1,988,729	\$ 2,065,276	\$ 100,169	\$ 3,144,329	\$ 308,913	\$ 8,401,581
Components of Ending Fund Balance:								
Designated Amounts:								
Reserve for Economic Uncertainties: 5%	183,528	78,110	408,880	227,974	62,982	627,039	95,484	1,683,997
Additional Reserve: 15%	550,584	234,329	1,017,040	683,921	188,946	1,881,116	286,451	4,842,387
Restricted Cash	-	-	209,600	-	-	-	-	209,600
Prepaid Expenditures	-	-	-	-	-	-	-	-
Temporarily Restricted	-	-	148,951	53,495	27,500	238,562	-	468,508
Unrestricted	(360,752)	108,366	204,258	1,099,886	(179,259)	397,612	(73,022)	1,197,089
	\$ 373,360	\$ 420,805	\$ 1,988,729	\$ 2,065,276	\$ 100,169	\$ 3,144,329	\$ 308,913	\$ 8,401,581

ROCKLIN ACADEMY FAMILY OF SCHOOLS

2021-2022 Second Interim Report

2021-22 Cashflow Projection

DESCRIPTION	OBJECT	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	ACCRUAL	TOTAL
		ACTUALS						PROJECTION							
A. BEGINNING CASH	N/A														
	9110	8,508,975	5,482,177	5,581,776	9,375,462	9,823,395	9,883,777	10,664,042	11,342,058	10,645,901	12,232,837	12,019,089	11,805,341		
B. RECEIPTS															
Revenue Limit Sources															
LCFF / General Purpose	8010-8019	741,952	364,987	2,102,956	1,335,514	1,335,513	1,310,938	41,608	1,269,597	1,269,597	1,269,597	1,269,597	-	1,794,776	14,106,632
EPA	8012	-	-	700,165	-	-	742,043	-	-	745,000	-	-	242,558	2,429,766	
In-Lieu Property Taxes	8080-8099	-	10,140	1,054,318	429,355	429,355	33,643	447,673	434,320	434,320	461,465	461,465	461,465	771,481	5,429,000
TOTAL LCFF		741,952	375,127	3,857,439	1,764,869	1,764,868	2,086,624	489,281	1,703,917	2,448,917	1,731,062	1,731,062	704,023	2,566,257	21,965,398
Federal Revenue	8100-8299	-	-	8,612	-	12,524	-	-	-	-	-	-	-	712,729	733,865
State Revenue	8300-8599	-	-	-	44,388	111,952	497,087	659,438	-	711,384	-	-	-	347,032	2,371,281
Local	8600-8799	107,381	265,323	508,580	208,761	6	689,037	280,849	332,729	332,729	332,729	332,729	306,135	-	3,696,988
All Other Financing Sources	8930-8979	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL RECEIPTS		849,333	640,450	4,374,631	2,018,018	1,889,350	3,272,748	1,429,568	2,036,646	3,493,030	2,063,791	2,063,791	1,010,158	3,626,018	28,767,532
C. DISBURSEMENTS															
Certificated Salaries	1000-1999	1,294,781	1,012,425	974,058	980,506	960,334	1,037,726	933,198	1,032,474	1,032,474	1,032,474	1,032,474	1,032,474	312,991	12,668,389
Classified Salaries	2000-2999	169,535	270,269	332,170	300,575	305,726	279,892	267,517	299,976	299,976	299,976	299,976	324,133	3,749,697	
Employee Benefits (All)	3000-3999	381,824	357,660	369,112	379,740	364,320	360,820	350,877	373,086	373,086	373,086	373,086	373,086	438,344	4,868,127
Books, Supplies	4000-4999	68,974	178,875	168,534	110,661	39,740	70,592	72,635	62,041	62,041	62,041	62,041	93,061	499,784	1,551,020
Services	5000-5999	907,961	422,751	424,987	569,907	135,683	458,544	656,223	509,962	509,962	509,962	509,962	509,962	55,490	6,181,356
Capital Outlay	6000-6999	-	6,426	997	-	20,348	-	-	-	-	-	-	-	57,729	85,500
Other Outgo	7141	-	-	-	-	-	-	-	311,456	-	-	-	-	311,457	622,913
Debt Service - Principal	7439	-	-	-	-	-	-	-	-	-	-	-	104,100	104,100	
Debt Service - Interest	7438	-	-	-	-	-	137,651	-	-	-	-	-	164,426	302,077	
Interfund transfer out	7619	-	-	-	-	-	-	-	-	-	-	-	-	-	
TOTAL DISBURSEMENTS		2,823,075	2,248,406	2,269,858	2,341,389	1,826,151	2,345,225	2,280,450	2,588,995	2,277,539	2,277,539	2,277,539	2,577,085	1,999,928	30,133,179
D. PRIOR YEAR TRANSACTIONS															
Cash Not In Treasury	9111-9199														
Accounts Receivable (Governments)	9290	1,353,796	3,399,050	506,169	157,446	-	438,683	-	-	371,445	-	-	-	-	6,226,589
Prepaid Expenditures	9330	209,638	-	-	-	-	-	-	-	-	-	-	103,372	313,010	
Other Current Assets	9340	-	-	-	-	-	-	-	-	-	-	-	-	-	
Accounts Payable	9500-9599	(156,002)	(299,360)	-	(809)	(143)	-	-	(136,424)	-	-	-	-	-	(592,738)
Deferred Revenue	9650	-	-	(8,612)	-	-	-	-	(7,384)	-	-	-	-	-	(15,996)
PPP forgivable loan	9690	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Restricted Cash	9910	(2,460,488)	(1,392,135)	1,191,356	614,667	(2,674)	(585,941)	1,528,898	-	-	-	-	-	-	(1,106,317)
TOTAL PRIOR YEAR TRANSACTIONS		(1,053,056)	1,707,555	1,688,913	771,304	(2,817)	(147,258)	1,528,898	(143,808)	371,445	-	-	-	103,372	4,824,548
E. NET INCREASE/DECREASE (B-C+D)		(3,026,798)	99,599	3,793,686	447,933	60,382	780,265	678,016	(696,157)	1,586,936	(213,748)	(213,748)	(1,566,927)	1,729,462	3,458,901
F. ENDING CASH (A + E)		5,482,177	5,581,776	9,375,462	9,823,395	9,883,777	10,664,042	11,342,058	10,645,901	12,232,837	12,019,089	11,805,341	10,238,414		
G. ENDING CASH, PLUS ACCRUALS															11,967,876

Actual Cash Balances

Cash in County	31,361	31,361	31,361	31,361	31,361	31,361	31,361	31,361	31,361	31,361	31,361	31,361	31,361	31,361	31,361
General Checking	5,288,758	5,380,190	9,167,345	9,594,616	9,655,901	10,429,083	11,103,703	11,103,703	11,103,703	11,103,703	11,103,703	11,103,703	11,103,703	11,103,703	11,103,703
Cash in Banks	162,058	170,225	176,756	197,418	196,515	203,598	206,994	206,994	206,994	206,994	206,994	206,994	206,994	206,994	206,994
Total	5,482,177	5,581,776	9,375,462	9,823,395	9,883,777	10,664,042	11,342,058	11,342,058	11,342,058	11,342,058	11,342,058	11,342,058	11,342,058	11,342,058	11,342,058

ck figure

Unrestricted cash flow analysis

Total Revenues	22,900,896
Total Expenditures	23,598,360
Net Income	(697,464)
**Plus capital outlay	85,500
Plus interest expense	302,077
Adjusted income	(309,887)
Scheduled Debt Service	302,077
Paid from Debt Issuance	0
Net Debt Service	302,077
	(1.03)

Combined cash flow analysis

Total Revenues	28,767,532
Total Expenditures	30,133,179
Net Income	(1,365,647)
**Plus capital outlay	85,500
Plus interest expense	302,077
Adjusted income	(978,070)
Scheduled Debt Service	302,077
Paid from Debt Issuance	0
Net Debt Service	302,077
	(3.24)

Expenses	30,133,179
Days per year	365
Exp per day	82,557
Cash	10,238,414
Days Cash On Hand	124
Cash + Deferral	11,967,876
	145
Cash + Deferral - AP	13,864,432
	168

ROCKLIN ACADEMY FAMILY OF SCHOOLS

2021-2022 Second Interim Report

2022-23 Cashflow Projection

DESCRIPTION	OBJECT	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	ACCRUAL	TOTAL
A. BEGINNING CASH	9110	10,238,414	9,742,548	9,570,178	10,553,733	10,605,498	9,421,841	9,738,305	9,525,073	9,173,545	9,854,224	9,782,663	9,770,288		
B. RECEIPTS		PROJECTION													
Revenue Limit Sources															
LCFF / General Purpose	8010-8019	793,056	793,056	1,427,501	1,427,501	1,427,501	1,427,501	1,427,501	1,427,501	1,427,501	1,427,501	1,427,501	-	1,427,498	15,861,119
EPA	8012	-	-	591,272	591,272	591,272	591,272	591,272	591,272	591,272	591,272	591,272	591,272	591,272	2,365,088
In-Lieu Property Taxes	8080-8099	-	325,740	651,480	434,320	434,320	434,320	434,320	434,320	434,320	461,465	461,465	461,465	461,465	5,429,000
TOTAL LCFF		793,056	1,118,796	2,670,253	1,861,821	1,861,821	2,453,093	1,861,821	1,861,821	2,453,093	1,888,966	1,888,966	1,052,737	1,888,963	23,655,207
Federal Revenue	8100-8299	-	-	-	-	-	-	-	-	-	-	-	-	306,572	306,572
State Revenue	8300-8599	-	-	-	-	92,490	30,830	24,664	36,996	-	30,830	30,830	61,660	308,303	616,603
Local	8600-8799	108,100	252,300	252,300	360,500	216,300	216,300	216,300	216,300	612,800	216,300	216,300	216,300	504,455	3,604,555
All Other Financing Sources	8930-8979	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL RECEIPTS		901,156	1,371,096	2,922,553	2,222,321	2,170,611	2,700,223	2,102,785	2,115,117	3,065,893	2,136,096	2,136,096	1,330,697	3,008,293	28,182,937
C. DISBURSEMENTS															
Certificated Salaries	1000-1999	777,049	1,028,700	1,028,700	1,028,700	1,028,700	1,028,700	1,028,700	1,028,700	1,028,700	1,028,700	1,028,700	1,037,901		12,101,950
Classified Salaries	2000-2999	242,527	319,500	319,500	319,500	319,500	319,500	319,500	319,500	319,500	319,500	319,500	321,536		3,759,063
Employee Benefits (All)	3000-3999	295,677	390,978	390,978	390,978	390,978	390,978	390,978	390,978	390,978	390,978	390,978	394,237	104,316	4,704,010
Books, Supplies	4000-4999	352,170	108,360	67,725	135,450	135,450	67,725	162,540	54,180	54,180	54,180	54,180	80,502	27,859	1,354,501
Services	5000-5999	295,928	295,928	591,856	295,928	1,479,640	414,299	414,299	355,113	591,856	414,299	355,113	357,696	56,603	5,918,558
Capital Outlay	6000-6999	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Outgo	7141	-	-	-	-	-	-	-	318,174	-	-	-	-	318,173	636,347
Debt Service - Principal	7439	-	-	-	-	-	-	-	-	-	-	-	107,017		107,017
Debt Service - Interest	7438	-	-	-	-	-	162,557	-	-	-	-	-	162,556		325,113
All Other Financing Sources		-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL DISBURSEMENTS		1,963,351	2,143,466	2,398,759	2,170,556	3,354,268	2,383,759	2,316,017	2,466,645	2,385,214	2,207,657	2,148,471	2,461,445	506,951	28,906,559
D. PRIOR YEAR TRANSACTIONS															
Cash Not In Treasury	9111-9199	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accounts Receivable (Governments)	9290	2,566,257	600,000	459,761	-	-	-	-	-	-	-	-	-	-	3,626,018
Prepaid Expenditures	9330	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Current Assets	9340	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accounts Payable	9500-9599	(1,999,928)	-	-	-	-	-	-	-	-	-	-	-	-	(1,999,928)
Deferred Revenue	9650	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PPP forgivable loan	9690	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Restricted Cash	9910	-	-	-	-	-	-	-	-	-	-	-	-	-	(1,106,317)
TOTAL PRIOR YEAR TRANSACTIONS		566,329	600,000	459,761	-	-	-	-	-	-	-	-	-	-	519,773
E. NET INCREASE/DECREASE (B-C+D)		(495,866)	(172,370)	983,555	51,765	(1,183,657)	316,464	(213,232)	(351,528)	680,679	(71,561)	(12,375)	(1,130,748)	2,501,342	(203,849)
F. ENDING CASH (A + E)		9,742,548	9,570,178	10,553,733	10,605,498	9,421,841	9,738,305	9,525,073	9,173,545	9,854,224	9,782,663	9,770,288	8,639,540		
G. ENDING CASH, PLUS ACCRUALS															11,140,882

Total Revenues	28,182,937
Total Expenditures	28,906,559
Net Income	(723,622)
**Plus capital outlay	0
Plus interest expense	325,113
Adjusted income	<u>(398,509)</u>
Scheduled Debt Service	325,113
Paid from Debt Issuance	0
Net Debt Service	<u>325,113</u>
	<u>(1.23)</u>

Expenses	28,906,559
Days per year	365
Exp per day	79,196
Cash	8,639,540
Days Cash On Hand	109
Cash + Deferral	11,140,882
	141
Cash + Deferral - AP	11,647,833
	147

ROCKLIN ACADEMY FAMILY OF SCHOOLS

2021-2022 Second Interim Report

2023-24 Cashflow Projection

DESCRIPTION	OBJECT	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	ACCRUAL	TOTAL	
A. BEGINNING CASH	9110	8,639,540	8,882,919	8,666,014	9,735,074	9,644,542	8,417,342	8,769,537	8,553,437	8,202,694	8,918,835	8,848,946	8,840,763			
B. RECEIPTS								PROJECTION								
Revenue Limit Sources																
LCFF / General Purpose	8010-8019	853,670	853,670	1,536,605	1,536,605	1,536,605	1,536,605	1,536,605	1,536,605	1,536,605	1,536,605	1,536,605	1,536,605	-	1,536,607	17,073,392
EPA	8012	-	-	624,274	624,274	-	624,274	-	624,274	624,274	624,274	624,274	624,272	-	-	2,497,094
In-Lieu Property Taxes	8080-8099	-	325,740	651,480	434,320	434,320	434,320	434,320	434,320	434,320	461,465	461,465	461,469	461,461	461,461	5,429,000
TOTAL LCFF		853,670	1,179,410	2,812,359	1,970,925	1,970,925	2,595,199	1,970,925	1,970,925	2,595,199	1,998,070	1,998,070	1,085,741	1,998,068	24,999,486	
Federal Revenue	8100-8299	-	-	-	-	-	-	-	-	-	-	-	-	-	317,053	317,053
State Revenue	8300-8599	-	-	-	-	97,446	32,482	25,985	38,978	-	32,482	32,482	64,964	324,818	649,637	
Local	8600-8799	110,900	258,700	258,700	221,700	221,700	221,700	221,700	221,700	628,200	221,700	221,700	221,700	665,105	3,695,205	
All Other Financing Sources	8930-8979	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
TOTAL RECEIPTS		964,570	1,438,110	3,071,059	2,192,625	2,290,071	2,849,381	2,218,610	2,231,603	3,223,399	2,252,252	2,252,252	1,372,405	3,305,044	29,661,381	
C. DISBURSEMENTS																
Certificated Salaries	1000-1999	828,083	1,071,000	1,071,000	1,071,000	1,071,000	1,071,000	1,071,000	1,071,000	1,071,000	1,071,000	1,071,000	987,870	-	12,525,953	
Classified Salaries	2000-2999	266,803	334,300	334,300	334,300	334,300	334,300	334,300	334,300	334,300	334,300	334,300	300,271	-	3,910,074	
Employee Benefits (All)	3000-3999	333,940	428,617	428,617	428,617	428,617	428,617	428,617	428,617	428,617	428,617	428,617	297,747	-	4,917,857	
Books, Supplies	4000-4999	365,848	112,569	70,355	140,711	140,711	70,355	168,853	56,284	56,284	56,284	56,284	83,617	28,954	1,407,109	
Services	5000-5999	308,529	308,529	617,057	308,529	1,542,643	431,940	431,940	370,234	617,057	431,940	370,234	372,765	59,174	6,170,571	
Capital Outlay	6000-6999	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Outgo	7141	-	-	-	-	-	-	-	321,911	-	-	-	-	321,911	643,822	
Debt Service - Principal	7439	-	-	-	-	-	-	-	-	-	-	-	112,017	-	112,017	
Debt Service - Interest	7438	-	-	-	-	-	160,974	-	-	-	-	-	160,974	-	321,948	
All Other Financing Sources		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
TOTAL DISBURSEMENTS		2,103,203	2,255,015	2,521,329	2,283,157	3,517,271	2,497,186	2,434,710	2,582,346	2,507,258	2,322,141	2,260,435	2,315,261	410,039	30,009,351	
D. PRIOR YEAR TRANSACTIONS																
Cash Not In Treasury	9111-9199	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Accounts Receivable (Governments)	9290	1,888,963	600,000	519,330	-	-	-	-	-	-	-	-	-	-	3,008,293	
Prepaid Expenditures	9330	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Current Assets	9340	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Accounts Payable	9500-9599	(506,951)	-	-	-	-	-	-	-	-	-	-	-	-	(506,951)	
Deferred Revenue	9650	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
PPP forgivable loan	9690	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Restricted Cash	9910	-	-	-	-	-	-	-	-	-	-	-	-	-	(1,106,317)	
TOTAL PRIOR YEAR TRANSACTIONS		1,382,012	600,000	519,330	-	-	-	-	-	-	-	-	-	-	1,395,025	
E. NET INCREASE/DECREASE (B-C+D)		243,379	(216,905)	1,069,060	(90,532)	(1,227,200)	352,195	(216,100)	(350,743)	716,141	(69,889)	(8,183)	(942,856)	2,895,005	1,047,055	
F. ENDING CASH (A + E)		8,882,919	8,666,014	9,735,074	9,644,542	8,417,342	8,769,537	8,553,437	8,202,694	8,918,835	8,848,946	8,840,763	7,897,907			
G. ENDING CASH, PLUS ACCRUALS															10,792,912	

Total Revenues	29,661,381
Total Expenditures	30,009,351
Net Income	(347,970)
**Plus capital outlay	0
Plus interest expense	321,948
Adjusted income	<u>(26,022)</u>
Scheduled Debt Service	816,750
Paid from Debt Issuance	0
Net Debt Service	<u>816,750</u>
	<u>(0.03)</u>

Expenses	30,009,351
Days per year	365
Exp per day	82,217
Cash	7,897,907
Days Cash On Hand	96
Cash + Deferral	10,792,912
	131
Cash + Deferral - AP	11,202,951
	136

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

	<u>Combined 2021-2022</u>	<u>Combined 2022-2023</u>	<u>Combined 2023-2024</u>
Revenues:			
Local Control Funding Formula			
LCFF - General Purpose	\$ -	\$ -	\$ -
Education Protection Account	-	-	-
In-Lieu Property Tax	-	-	-
Total LCFF	<u>-</u>	<u>-</u>	<u>-</u>
Federal	-	-	-
State	-	-	-
Local	-	-	-
Total Revenues	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Expenditures:			
Certificated Salaries - (1000's)	\$ 615,550	\$ 630,939	\$ 686,917
Classified Salaries - (2000's)	752,831	771,652	870,943
Employee Benefits - (3000's)	427,701	497,272	569,704
Books & Supplies - (4000's)	59,900	60,499	61,104
Services - (5000's)	1,606,908	1,464,817	1,481,889
Capital Outlay - (6000's)	-	-	-
Other Outgo - (7141)	-	-	-
Transfer of Direct Costs - (7145)	(3,343,153)	(3,425,179)	(3,670,557)
Debt Service - Principal - (7439)	-	-	-
Debt Service - Interest - (7438)	-	-	-
Total Expenditures	<u>\$ 119,737</u>	<u>\$ -</u>	<u>\$ -</u>
Excess (Deficit) from Operations	(119,737)	-	-
Other Financing Transactions:			
Other Financing Sources	-	-	-
Capital Outlay - (6000's)	-	-	-
Debt Service - Principal - (7000's)	-	-	-
Excess (deficit)	<u>(119,737)</u>	<u>-</u>	<u>-</u>
Fund Balance, Beginning	493,097	373,360	373,360
Fund Balance, Ending	<u>\$ 373,360</u>	<u>\$ 373,360</u>	<u>\$ 373,360</u>
Components of Ending Fund Balance:			
Designated Amounts:			
Reserve for Economic Uncertainties: 5%	173,145	171,259	183,528
Additional Reserve: 15%	519,434	513,777	550,584
Restricted Cash	-	-	-
Prepaid Expenditures	-	-	-
Temporarily Restricted	-	-	-
Unrestricted	(319,219)	(311,676)	(360,752)
Fund Balance, Ending	<u>\$ 373,360</u>	<u>\$ 373,360</u>	<u>\$ 373,360</u>

*Resource includes Unrestricted funds only

CHILDRENS PROGRAMS
Statement of Revenues, Expenditures and Changes in Fund Balance
2021-2022 Second Interim Report
Combined

	<u>Combined 2021-2022</u>	<u>Combined 2022-2023</u>	<u>Combined 2023-2024</u>
Revenues:			
Local Control Funding Formula			
LCFF - General Purpose	\$ -	\$ -	\$ -
Education Protection Account	-	-	-
In-Lieu Property Tax	-	-	-
Total LCFF	<u>-</u>	<u>-</u>	<u>-</u>
Federal	-	-	-
State	-	-	-
Local	1,512,000	1,557,360	1,588,507
Total Revenues	<u>\$ 1,512,000</u>	<u>\$ 1,557,360</u>	<u>\$ 1,588,507</u>
Expenditures:			
Certificated Salaries - (1000's)	\$ -	\$ -	\$ -
Classified Salaries - (2000's)	904,047	926,648	926,648
Employee Benefits - (3000's)	146,200	149,855	157,348
Books & Supplies - (4000's)	67,000	68,340	69,707
Services - (5000's)	268,886	274,264	279,749
Capital Outlay - (6000's)	-	-	-
Other Outgo - (7141)	-	-	-
Transfer of Direct Costs - (7145)	72,000	72,000	128,739
Debt Service - Principal - (7439)	-	-	-
Debt Service - Interest - (7438)	-	-	-
Total Expenditures	<u>\$ 1,458,133</u>	<u>\$ 1,491,107</u>	<u>\$ 1,562,191</u>
Excess (Deficit) from Operations	53,867	66,253	26,316
Other Financing Transactions:			
Other Financing Sources	-	-	-
Capital Outlay - (6000's)	-	-	-
Debt Service - Principal - (7000's)	-	-	-
Excess (deficit)	<u>53,867</u>	<u>66,253</u>	<u>26,316</u>
Fund Balance, Beginning	274,369	328,236	394,489
Fund Balance, Ending	<u>\$ 328,236</u>	<u>\$ 394,489</u>	<u>\$ 420,805</u>
Components of Ending Fund Balance:			
Designated Amounts:			
Reserve for Economic Uncertainties: 5%	72,907	74,555	78,110
Additional Reserve: 15%	218,720	223,666	234,329
Restricted Cash	-	-	-
Prepaid Expenditures	-	-	-
Temporarily Restricted	-	-	-
Unrestricted	36,609	96,268	108,366
Fund Balance, Ending	<u>\$ 328,236</u>	<u>\$ 394,489</u>	<u>\$ 420,805</u>

*Resource includes Unrestricted funds only

WESTERN SIERRA COLLEGIATE ACADEMY
Statement of Revenues, Expenditures and Changes in Fund Balance
2021-2022 Second Interim Report
Combined

	Combined 2021-2022	Combined 2022-2023	Combined 2023-2024
Enrollment:	778.00	735.00	745.00
Projected ADA:	736.09	698.25	707.75
	94.61%	95.00%	95.00%
<u>Revenues:</u>			
Local Control Funding Formula			
LCFF - General Purpose	\$ 3,091,007	\$ 3,119,500	\$ 3,389,158
Education Protection Account	1,440,191	1,225,198	1,279,174
In-Lieu Property Tax	2,742,000	2,742,000	2,742,000
Total LCFF	7,273,198	7,086,698	7,410,332
Federal	112,367	92,011	92,011
State	764,639	194,801	197,985
Local	629,912	606,304	606,304
Total Revenues	\$ 8,780,116	\$ 7,979,814	\$ 8,306,632
<u>Expenditures:</u>			
Certificated Salaries - (1000's)	\$ 3,916,382	\$ 3,708,449	\$ 3,801,160
Classified Salaries - (2000's)	613,625	577,086	591,514
Employee Benefits - (3000's)	1,368,697	1,288,965	1,321,189
Books & Supplies - (4000's)	316,424	276,013	278,773
Services - (5000's)	861,047	783,062	790,893
Capital Outlay - (6000's)	20,000	-	-
Other Outgo - (7141)	72,732	70,867	70,867
Transfer of Direct Costs - (7145)	950,049	850,404	889,240
Debt Service - Principal - (7439)	104,100	107,017	112,017
Debt Service - Interest - (7438)	328,853	325,113	321,948
Total Expenditures	\$ 8,551,909	\$ 7,986,976	\$ 8,177,601
Excess (Deficit) from Operations	228,207	(7,162)	129,031
<u>Other Financing Transactions:</u>			
Other Financing Sources	-	-	-
Capital Outlay - (6000's)	-	-	-
Debt Service - Principal - (7000's)	-	-	-
Excess (deficit)	228,207	(7,162)	129,031
Fund Balance, Beginning	1,638,653	1,866,860	1,859,698
Fund Balance, Ending	\$ 1,866,860	\$ 1,859,698	\$ 1,988,729
<u>Components of Ending Fund Balance:</u>			
Designated Amounts:			
Reserve for Economic Uncertainties: 5%	427,595	399,349	408,880
Additional Reserve: 15%	1,073,186	988,446	1,017,040
Restricted Cash	209,600	209,600	209,600
Prepaid Expenditures	-	-	-
Temporarily Restricted	148,951	148,951	148,951
Unrestricted	7,528	113,352	204,258
Fund Balance, Ending	\$ 1,866,860	\$ 1,859,698	\$ 1,988,729

WESTERN SIERRA COLLEGIATE ACADEMY
Statement of Revenues, Expenditures and Changes in Fund Balance
2021-2022 Second Interim
Unrestricted and Restricted
2021-2022

	<u>Unrestricted</u>	<u>Restricted</u>	<u>Combined</u>
<u>Revenues:</u>			
Local Control Funding Formula			
LCFF - General Purpose	\$ 3,091,007	\$ -	\$ 3,091,007
Education Protection Account	1,440,191	-	1,440,191
In-Lieu Property Tax	2,742,000	-	2,742,000
Total LCFF	<u>7,273,198</u>	<u>-</u>	<u>7,273,198</u>
Federal	-	112,367	112,367
State	151,532	613,107	764,639
Local	103,608	526,304	629,912
Contributions to Restricted	(306,655)	306,655	-
Total Revenues	<u>\$ 7,221,683</u>	<u>\$ 1,558,433</u>	<u>\$ 8,780,116</u>
<u>Expenditures:</u>			
Certificated Salaries - (1000's)	\$ 3,022,104	\$ 894,278	\$ 3,916,382
Classified Salaries - (2000's)	522,013	91,612	613,625
Employee Benefits - (3000's)	1,053,757	314,940	1,368,697
Books & Supplies - (4000's)	201,854	114,570	316,424
Services - (5000's)	463,474	397,573	861,047
Capital Outlay - (6000's)	20,000	-	20,000
Other Outgo - (7141)	72,732	-	72,732
Transfer of Direct Costs - (7145)	950,049	-	950,049
Debt Service - Principal - (7439)	104,100	-	104,100
Debt Service - Interest - (7438)	328,853	-	328,853
Total Expenditures	<u>\$ 6,738,936</u>	<u>\$ 1,812,973</u>	<u>\$ 8,551,909</u>
Excess (Deficit) from Operations	482,747	(254,540)	228,207
<u>Other Financing Transactions:</u>			
Other Financing Sources	-	-	-
Capital Outlay - (6000's)	-	-	-
Debt Service - Principal - (7000's)	-	-	-
Excess (deficit)	<u>482,747</u>	<u>(254,540)</u>	<u>228,207</u>
Fund Balance, Beginning	1,235,162	403,491	1,638,653
Fund Balance, Ending	<u>\$ 1,717,909</u>	<u>\$ 148,951</u>	<u>\$ 1,866,860</u>
<u>Components of Ending Fund Balance:</u>			
Designated Amounts:			
Reserve for Economic Uncertainties: 5%	427,595		427,595
Additional Reserve: 15%	1,073,186		1,073,186
Restricted Cash	209,600	-	209,600
Prepaid Expenditures	-	-	-
Temporarily Restricted	-	148,951	148,951
Unrestricted	7,528	-	7,528
Fund Balance, Ending	<u>\$ 1,717,909</u>	<u>\$ 148,951</u>	<u>\$ 1,866,860</u>

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

	<u>Unrestricted</u>	<u>Restricted</u>	<u>Combined</u>
<u>Revenues:</u>			
Local Control Funding Formula			
LCFF - General Purpose	\$ 3,119,500	\$ -	\$ 3,119,500
Education Protection Account	1,225,198	-	1,225,198
In-Lieu Property Tax	2,742,000	-	2,742,000
Total LCFF	<u>7,086,698</u>	<u>-</u>	<u>7,086,698</u>
Federal	-	92,011	92,011
State	148,082	46,719	194,801
Local	80,000	526,304	606,304
Contributions to Restricted	(345,425)	345,425	-
Total Revenues	<u>\$ 6,969,355</u>	<u>\$ 1,010,459</u>	<u>\$ 7,979,814</u>
<u>Expenditures:</u>			
Certificated Salaries - (1000's)	\$ 3,308,605	\$ 399,844	\$ 3,708,449
Classified Salaries - (2000's)	535,063	42,023	577,086
Employee Benefits - (3000's)	1,151,739	137,226	1,288,965
Books & Supplies - (4000's)	193,823	82,190	276,013
Services - (5000's)	433,886	349,176	783,062
Capital Outlay - (6000's)	-	-	-
Other Outgo - (7141)	70,867	-	70,867
Transfer of Direct Costs - (7145)	850,404	-	850,404
Debt Service - Principal - (7439)	107,017	-	107,017
Debt Service - Interest - (7438)	325,113	-	325,113
Total Expenditures	<u>\$ 6,976,517</u>	<u>\$ 1,010,459</u>	<u>\$ 7,986,976</u>
Excess (Deficit) from Operations	(7,162)	-	(7,162)
<u>Other Financing Transactions:</u>			
Other Financing Sources	-	-	-
Capital Outlay - (6000's)	-	-	-
Debt Service - Principal - (7000's)	-	-	-
Excess (deficit)	<u>(7,162)</u>	<u>-</u>	<u>(7,162)</u>
Fund Balance, Beginning	1,717,909	148,951	1,866,860
Fund Balance, Ending	<u>\$ 1,710,747</u>	<u>\$ 148,951</u>	<u>\$ 1,859,698</u>
<u>Components of Ending Fund Balance:</u>			
Designated Amounts:			
Reserve for Economic Uncertainties: 5%	399,349		399,349
Additional Reserve: 15%	988,446		988,446
Restricted Cash	209,600	-	209,600
Prepaid Expenditures	-	-	-
Temporarily Restricted	-	148,951	148,951
Unrestricted	113,352	-	113,352
Fund Balance, Ending	<u>\$ 1,710,747</u>	<u>\$ 148,951</u>	<u>\$ 1,859,698</u>

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

	<u>Unrestricted</u>	<u>Restricted</u>	<u>Combined</u>
<u>Revenues:</u>			
Local Control Funding Formula			
LCFF - General Purpose	\$ 3,389,158	\$ -	\$ 3,389,158
Education Protection Account	1,279,174	-	1,279,174
In-Lieu Property Tax	2,742,000	-	2,742,000
Total LCFF	<u>7,410,332</u>	<u>-</u>	<u>7,410,332</u>
Federal	-	92,011	92,011
State	150,482	47,503	197,985
Local	80,000	526,304	606,304
Contributions to Restricted	(363,433)	363,433	-
Total Revenues	<u>\$ 7,277,381</u>	<u>\$ 1,029,251</u>	<u>\$ 8,306,632</u>
<u>Expenditures:</u>			
Certificated Salaries - (1000's)	\$ 3,391,320	\$ 409,840	\$ 3,801,160
Classified Salaries - (2000's)	548,440	43,074	591,514
Employee Benefits - (3000's)	1,180,532	140,657	1,321,189
Books & Supplies - (4000's)	195,761	83,012	278,773
Services - (5000's)	438,225	352,668	790,893
Capital Outlay - (6000's)	-	-	-
Other Outgo - (7141)	70,867	-	70,867
Transfer of Direct Costs - (7145)	889,240	-	889,240
Debt Service - Principal - (7439)	112,017	-	112,017
Debt Service - Interest - (7438)	321,948	-	321,948
Total Expenditures	<u>\$ 7,148,350</u>	<u>\$ 1,029,251</u>	<u>\$ 8,177,601</u>
Excess (Deficit) from Operations	129,031	-	129,031
<u>Other Financing Transactions:</u>			
Other Financing Sources	-	-	-
Capital Outlay - (6000's)	-	-	-
Debt Service - Principal - (7000's)	-	-	-
Excess (deficit)	<u>129,031</u>	<u>-</u>	<u>129,031</u>
Fund Balance, Beginning	1,710,747	148,951	1,859,698
Fund Balance, Ending	<u>\$ 1,839,778</u>	<u>\$ 148,951</u>	<u>\$ 1,988,729</u>
<u>Components of Ending Fund Balance:</u>			
Designated Amounts:			
Reserve for Economic Uncertainties: 5%	408,880		408,880
Additional Reserve: 15%	1,017,040		1,017,040
Restricted Cash	209,600	-	209,600
Prepaid Expenditures	-	-	-
Temporarily Restricted	-	148,951	148,951
Unrestricted	204,258	-	204,258
Fund Balance, Ending	<u>\$ 1,839,778</u>	<u>\$ 148,951</u>	<u>\$ 1,988,729</u>

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

SECOND INTERIM 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	2021-2022 Actuals As of 1/31/2022
A REVENUES					
1 LCFF Sources					
State Aid - Current Year	8015	3,091,007	-	3,091,007	1,687,949
Education Protection Account State Aid - Current Year	8012	1,440,191	-	1,440,191	840,469
State Aid - Prior Years	8019	-	-	-	-
Transfers to Charter Schools In Lieu of Property Taxes	8096	2,742,000	-	2,742,000	1,206,898
Other LCFF Transfers	8091, 8097	-	-	-	-
Total, LCFF Sources		7,273,198	-	7,273,198	3,735,316
2 Federal Revenues (See NOTE in Section L)					
No Child Left Behind	8290	-	20,356	20,356	6,785
Special Education - Federal	8181, 8182	-	92,011	92,011	-
Child Nutrition - Federal	8220	-	-	-	-
Other Federal Revenues	8110, 8260-8299	-	-	-	-
Total, Federal Revenues		-	112,367	112,367	6,785
3 Other State Revenues					
All Other State Revenues	8500	151,532	613,107	764,639	429,979
Total, Other State Revenues		151,532	613,107	764,639	429,979
4 Other Local Revenues					
Special Education - State	8792	-	526,304	526,304	247,020
All Other Local Revenues	8600-8699	103,608	-	103,608	106,714
Total, Local Revenues		103,608	526,304	629,912	353,734
5 TOTAL REVENUES					
		7,528,338	1,251,778	8,780,116	4,525,814
B EXPENDITURES					
1 Certificated Salaries					
Certificated Teachers' Salaries	1100	2,412,659	705,999	3,118,658	1,848,414
Certificated Pupil Support Salaries	1200	236,072	145,911	381,983	227,459
Certificated Supervisors' and Administrators' Salaries	1300	373,373	42,368	415,741	250,352
Other Certificated Salaries	1900	-	-	-	-
Total, Certificated Salaries		3,022,104	894,278	3,916,382	2,326,225
2 Noncertificated Salaries					
Noncertificated Instructional Salaries	2100	-	76,456	76,456	25,530
Noncertificated Support Salaries	2200	179,106	-	179,106	99,351
Noncertificated Supervisors' and Administrators' Salaries	2300	-	-	-	-
Clerical and Office Salaries	2400	322,907	15,156	338,063	186,575
Other Noncertificated Salaries	2900	20,000	-	20,000	10,741
Total, Noncertificated Salaries		522,013	91,612	613,625	322,197
3 Employee Benefits					
STRS	3101-3102	464,588	131,699	596,287	354,159
PERS	3201-3202	132,291	20,340	152,631	87,406
OASDI / Medicare / Alternative	3301-3302	94,700	20,098	114,798	64,942
Health and Welfare Benefits	3401-3402	335,995	134,078	470,073	239,546
Unemployment Insurance	3501-3502	26,183	8,725	34,908	7,917
Workers' Compensation Insurance	3601-3602	-	-	-	-
OPEB, Allocated	3701-3702	-	-	-	-
OPEB, Active Employees	3751-3752	-	-	-	-
Other Employee Benefits	3901-3902	-	-	-	-
Total, Employee Benefits		1,053,757	314,940	1,368,697	753,970
4 Books and Supplies					
Approved Textbooks and Core Curricula Materials	4100	1,208	96,044	97,252	81,316
Books and Other Reference Materials	4200	-	-	-	-
Materials and Supplies	4300	111,146	18,526	129,672	66,450
Noncapitalized Equipment	4400	13,500	-	13,500	2,658
Food	4700	76,000	-	76,000	3,044
Total, Books and Supplies		201,854	114,570	316,424	153,468

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

SECOND INTERIM REPORT

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

Description	Object Code	Budget		Combined	2021-2022 Actuals As of 1/31/2022
		Unrestricted	Restricted		
5 Services and Other Operating Expenditures					
Subagreements for Services	5100	-	-	-	-
Travel and Conferences	5200	6,380	1,700	8,080	3,247
Dues and Memberships	5300	1,200	-	1,200	1,100
Insurance	5400	-	-	-	-
Operating and Housekeeping Services	5500	197,000	-	197,000	132,543
Rentals, Leases, Repairs, and Noncap. Improvements	5600	37,657	-	37,657	14,568
Transfers of Direct Costs	5700	-	-	-	-
Professional/Consulting Services and Operating Expend.	5800	198,972	395,873	594,845	224,482
Communications	5900	22,265	-	22,265	913
Total, Services and Other Operating Expenditures		463,474	397,573	861,047	376,853
6 Capital Outlay					
Land and Land Improvements	6100	-	-	-	-
Books and Improvements of buildings	6200	20,000	-	20,000	20,000
Books and Media for New School Libraries	6300	-	-	-	-
Equipment	6400	-	-	-	-
Equipment Replacement	6500	-	-	-	-
Depreciation Expense (accrual basis only)	6900	-	-	-	-
Total, Capital Outlay		20,000	-	20,000	20,000
7 Other Outgo					
Transfers of Direct Costs	7145	950,049	-	950,049	-
Other Outgo	7141	72,732	-	72,732	-
Debt Service:					
Interest	7438	328,853	-	328,853	137,651
Principal	7439	104,100	-	104,100	-
Total, Other Outgo		1,455,734	-	1,455,734	137,651
8 TOTAL EXPENDITURES		6,738,936	1,812,973	8,551,909	4,090,364
C EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES		789,402	(561,195)	228,207	435,450
D OTHER FINANCING SOURCES / USES					
1 Other Sources		-	-	-	-
2 Less: Other Uses (REU)		-	-	-	-
3 Contributions Between Unrestricted and Restricted Accounts (must net to zero)		(306,655)	306,655	-	-
4 Total, Other Financing Sources / Uses		(306,655)	306,655	-	-
E NET INCREASE (DECREASE IN FUND BALANCE / NET POSITION)		482,747	(254,540)	228,207	435,450
F FUND BALANCE / NET POSITION					
1 Beginning Fund Balance / Net Position As of Estimated Actuals		1,235,162	403,491	1,638,653	1,638,653
2 Ending Fund Balance / Net Position		1,717,909	148,951	1,866,860	2,074,103

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

SECOND INTERIM REPORT

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

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

For information in this report, please contact:

For County Fiscal Contact:

For Approving Entity:

For Charter School:

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
Email Address


bpatterson@rocklin.k12.ca.us
Email Address

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: March 14, 2022

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)

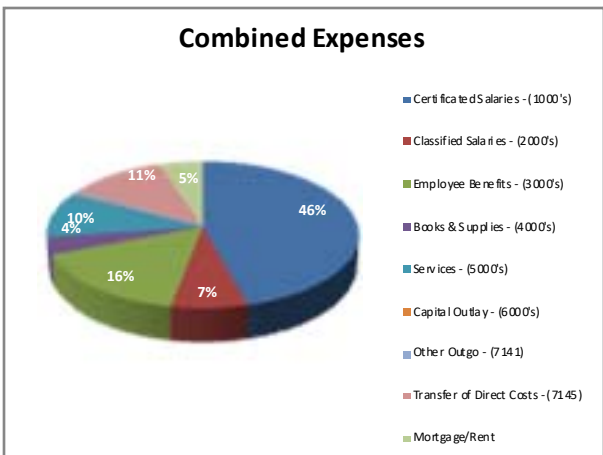
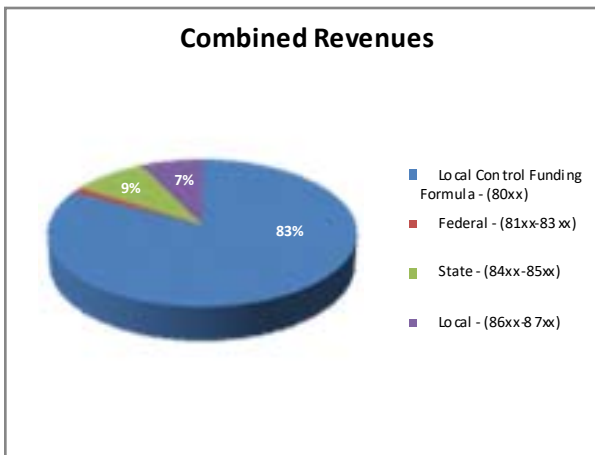
Date: _____

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

Description	Budget			Actuals as of 1/31/2022	Variance %
	Unrestricted	Restricted	Combined		
Revenues:					
Local Control Funding Formula - (80xx)	\$ 7,273,198	\$ -	\$ 7,273,198	\$ 3,735,316	51.00%
Federal - (81xx-83xx)	-	112,367	112,367	6,785	6.00%
State - (84xx-85xx)	151,532	613,107	764,639	429,979	56.00%
Local - (86xx-87xx)	103,608	526,304	629,912	353,734	56.00%
Contribution - (8980)	(306,655)	306,655	-	-	#DIV/0!
Total Revenues	\$ 7,221,683	\$ 1,558,433	\$ 8,780,116	\$ 4,525,814	52.00%

Description	Unrestricted	Restricted	Combined		
Certificated Salaries - (1000's)	\$ 3,022,104	\$ 894,278	\$ 3,916,382	\$ 2,326,225	59.00%
Classified Salaries - (2000's)	522,013	91,612	613,625	322,197	53.00%
Employee Benefits - (3000's)	1,053,757	314,940	1,368,697	753,970	55.00%
Books & Supplies - (4000's)	201,854	114,570	316,424	153,468	49.00%
Services - (5000's)	463,474	397,573	861,047	376,853	44.00%
Capital Outlay - (6000's)	20,000	-	20,000	20,000	100.00%
Other Outgo - (7141)	72,732	-	72,732	-	0.00%
Transfer of Direct Costs - (7145)	950,049	-	950,049	-	0.00%
Mortgage/Rent	432,953	-	432,953	137,651	32.00%
Total Expenditures	\$ 6,738,936	\$ 1,812,973	\$ 8,551,909	\$ 4,090,364	48.00%

Increase/(Decrease) to Fund Balance	\$ 482,747	\$ (254,540)	\$ 228,207	\$ 435,450	
Fund Balance, Beginning	\$ 1,235,162	\$ 403,491	\$ 1,638,653	\$ 1,638,653	
Fund Balance, Ending	\$ 1,717,909	\$ 148,951	\$ 1,866,860	\$ 2,074,103	



ROCKLIN ACADEMY
Statement of Revenues, Expenditures and Changes in Fund Balance
2021-2022 Second Interim
Combined

	<u>Combined 2021-2022</u>	<u>Combined 2022-2023</u>	<u>Combined 2023-2024</u>
Enrollment:	424.00	432.00	446.00
Projected ADA:	395.15	419.04	432.62
	93.20%	97.00%	97.00%
<u>Revenues:</u>			
Local Control Funding Formula			
LCFF - General Purpose	\$ 1,489,454	\$ 1,679,522	\$ 1,854,706
Education Protection Account	738,537	861,480	931,366
In-Lieu Property Tax	1,295,000	1,295,000	1,295,000
Total LCFF	3,522,991	3,836,002	4,081,072
Federal	64,574	49,394	49,394
State	328,688	99,126	99,126
Local	332,932	332,932	332,932
Total Revenues	<u>\$ 4,249,185</u>	<u>\$ 4,317,454</u>	<u>\$ 4,562,524</u>
<u>Expenditures:</u>			
Certificated Salaries - (1000's)	\$ 1,845,788	\$ 1,752,477	\$ 1,796,289
Classified Salaries - (2000's)	426,118	417,556	427,995
Employee Benefits - (3000's)	741,361	713,628	731,469
Books & Supplies - (4000's)	262,437	248,306	250,789
Services - (5000's)	108,325	96,174	97,136
Capital Outlay - (6000's)	12,000	-	-
Other Outgo - (7141)	357,958	357,958	357,958
Transfer of Direct Costs - (7145)	835,092	843,920	897,836
Debt Service - Principal - (7439)	-	-	-
Debt Service - Interest - (7438)	-	-	-
Total Expenditures	<u>\$ 4,589,079</u>	<u>\$ 4,430,019</u>	<u>\$ 4,559,472</u>
Excess (Deficit) from Operations	(339,894)	(112,565)	3,052
<u>Other Financing Transactions:</u>			
Other Financing Sources	(400,000)	(300,000)	(200,000)
Capital Outlay - (6000's)	-	-	-
Debt Service - Principal - (7000's)	-	-	-
Excess (deficit)	<u>(739,894)</u>	<u>(412,565)</u>	<u>(196,948)</u>
Fund Balance, Beginning	3,414,683	2,674,789	2,262,224
Fund Balance, Ending	<u>\$ 2,674,789</u>	<u>\$ 2,262,224</u>	<u>\$ 2,065,276</u>
<u>Components of Ending Fund Balance:</u>			
Designated Amounts:			
Reserve for Economic Uncertainties: 5%	229,454	221,501	227,974
Additional Reserve: 15%	688,362	664,503	683,921
Restricted Cash	-	-	-
Prepaid Expenditures	-	-	-
Temporarily Restricted	53,495	53,495	53,495
Unrestricted	1,703,478	1,322,725	1,099,886
Fund Balance, Ending	<u>\$ 2,674,789</u>	<u>\$ 2,262,224</u>	<u>\$ 2,065,276</u>

ROCKLIN ACADEMY
Statement of Revenues, Expenditures and Changes in Fund Balance
2021-2022 Second Interim
Unrestricted and Restricted
2021-2022

	<u>Unrestricted</u>	<u>Restricted</u>	<u>Combined</u>
<u>Revenues:</u>			
Local Control Funding Formula			
LCFF - General Purpose	\$ 1,489,454	\$ -	\$ 1,489,454
Education Protection Account	738,537	-	738,537
In-Lieu Property Tax	1,295,000	-	1,295,000
Total LCFF	<u>3,522,991</u>	<u>-</u>	<u>3,522,991</u>
Federal	-	64,574	64,574
State	73,441	255,247	328,688
Local	50,400	282,532	332,932
Contributions to Restricted	(458,922)	458,922	-
Total Revenues	<u>\$ 3,187,910</u>	<u>\$ 1,061,275</u>	<u>\$ 4,249,185</u>
<u>Expenditures:</u>			
Certificated Salaries - (1000's)	\$ 1,204,862	\$ 640,926	\$ 1,845,788
Classified Salaries - (2000's)	246,187	179,931	426,118
Employee Benefits - (3000's)	476,868	264,493	741,361
Books & Supplies - (4000's)	182,249	80,188	262,437
Services - (5000's)	99,161	9,164	108,325
Capital Outlay - (6000's)	12,000	-	12,000
Other Outgo - (7141)	357,958	-	357,958
Transfer of Direct Costs - (7145)	835,092	-	835,092
Debt Service - Principal - (7439)	-	-	-
Debt Service - Interest - (7438)	-	-	-
Total Expenditures	<u>\$ 3,414,377</u>	<u>\$ 1,174,702</u>	<u>\$ 4,589,079</u>
Excess (Deficit) from Operations	(226,467)	(113,427)	(339,894)
<u>Other Financing Transactions:</u>			
Other Financing Sources	(400,000)	-	(400,000)
Capital Outlay - (6000's)	-	-	-
Debt Service - Principal - (7000's)	-	-	-
Excess (deficit)	<u>(626,467)</u>	<u>(113,427)</u>	<u>(739,894)</u>
Fund Balance, Beginning	3,247,761	166,922	3,414,683
Fund Balance, Ending	<u>\$ 2,621,294</u>	<u>\$ 53,495</u>	<u>\$ 2,674,789</u>
<u>Components of Ending Fund Balance:</u>			
Designated Amounts:			
Reserve for Economic Uncertainties: 5%	229,454	-	229,454
Additional Reserve: 15%	688,362	-	688,362
Restricted Cash	-	-	-
Prepaid Expenditures	-	-	-
Temporarily Restricted	-	53,495	53,495
Unrestricted	1,703,478	-	1,703,478
Fund Balance, Ending	<u>\$ 2,621,294</u>	<u>\$ 53,495</u>	<u>\$ 2,674,789</u>

ROCKLIN ACADEMY
Statement of Revenues, Expenditures and Changes in Fund Balance
2021-2022 Second Interim
Unrestricted and Restricted
2022-2023

	<u>Unrestricted</u>	<u>Restricted</u>	<u>Combined</u>
<u>Revenues:</u>			
Local Control Funding Formula			
LCFF - General Purpose	\$ 1,679,522	\$ -	\$ 1,679,522
Education Protection Account	861,480	-	861,480
In-Lieu Property Tax	1,295,000	-	1,295,000
Total LCFF	<u>3,836,002</u>	<u>-</u>	<u>3,836,002</u>
Federal	-	49,394	49,394
State	73,441	25,685	99,126
Local	50,400	282,532	332,932
Contributions to Restricted	(486,949)	486,949	-
Total Revenues	<u>\$ 3,472,894</u>	<u>\$ 844,560</u>	<u>\$ 4,317,454</u>
<u>Expenditures:</u>			
Certificated Salaries - (1000's)	\$ 1,323,954	\$ 428,523	\$ 1,752,477
Classified Salaries - (2000's)	252,342	165,214	417,556
Employee Benefits - (3000's)	519,005	194,623	713,628
Books & Supplies - (4000's)	190,127	58,179	248,306
Services - (5000's)	98,153	(1,979)	96,174
Capital Outlay - (6000's)	-	-	-
Other Outgo - (7141)	357,958	-	357,958
Transfer of Direct Costs - (7145)	843,920	-	843,920
Debt Service - Principal - (7439)	-	-	-
Debt Service - Interest - (7438)	-	-	-
Total Expenditures	<u>\$ 3,585,459</u>	<u>\$ 844,560</u>	<u>\$ 4,430,019</u>
Excess (Deficit) from Operations	(112,565)	-	(112,565)
<u>Other Financing Transactions:</u>			
Other Financing Sources	(300,000)	-	(300,000)
Capital Outlay - (6000's)	-	-	-
Debt Service - Principal - (7000's)	-	-	-
Excess (deficit)	<u>(412,565)</u>	<u>-</u>	<u>(412,565)</u>
Fund Balance, Beginning	2,621,294	53,495	2,674,789
Fund Balance, Ending	<u>\$ 2,208,729</u>	<u>\$ 53,495</u>	<u>\$ 2,262,224</u>
<u>Components of Ending Fund Balance:</u>			
Designated Amounts:			
Reserve for Economic Uncertainties: 5%	221,501	-	221,501
Additional Reserve: 15%	664,503	-	664,503
Restricted Cash	-	-	-
Prepaid Expenditures	-	-	-
Temporarily Restricted	-	53,495	53,495
Unrestricted	1,322,725	-	1,322,725
Fund Balance, Ending	<u>\$ 2,208,729</u>	<u>\$ 53,495</u>	<u>\$ 2,262,224</u>

ROCKLIN ACADEMY
Statement of Revenues, Expenditures and Changes in Fund Balance
2021-2022 Second Interim
Unrestricted and Restricted
2023-2024

	<u>Unrestricted</u>	<u>Restricted</u>	<u>Combined</u>
<u>Revenues:</u>			
Local Control Funding Formula			
LCFF - General Purpose	\$ 1,854,706	\$ -	\$ 1,854,706
Education Protection Account	931,366	-	931,366
In-Lieu Property Tax	1,295,000	-	1,295,000
Total LCFF	<u>4,081,072</u>	<u>-</u>	<u>4,081,072</u>
Federal	-	49,394	49,394
State	73,441	25,685	99,126
Local	50,400	282,532	332,932
Contributions to Restricted	(507,220)	507,220	-
Total Revenues	<u>\$ 3,697,693</u>	<u>\$ 864,831</u>	<u>\$ 4,562,524</u>
<u>Expenditures:</u>			
Certificated Salaries - (1000's)	\$ 1,357,053	\$ 439,236	\$ 1,796,289
Classified Salaries - (2000's)	258,651	169,344	427,995
Employee Benefits - (3000's)	531,980	199,489	731,469
Books & Supplies - (4000's)	192,028	58,761	250,789
Services - (5000's)	99,135	(1,999)	97,136
Capital Outlay - (6000's)	-	-	-
Other Outgo - (7141)	357,958	-	357,958
Transfer of Direct Costs - (7145)	897,836	-	897,836
Debt Service - Principal - (7439)	-	-	-
Debt Service - Interest - (7438)	-	-	-
Total Expenditures	<u>\$ 3,694,641</u>	<u>\$ 864,831</u>	<u>\$ 4,559,472</u>
Excess (Deficit) from Operations	3,052	-	3,052
<u>Other Financing Transactions:</u>			
Other Financing Sources	(200,000)	-	(200,000)
Capital Outlay - (6000's)	-	-	-
Debt Service - Principal - (7000's)	-	-	-
Excess (deficit)	<u>(196,948)</u>	<u>-</u>	<u>(196,948)</u>
Fund Balance, Beginning	2,208,729	53,495	2,262,224
Fund Balance, Ending	<u>\$ 2,011,781</u>	<u>\$ 53,495</u>	<u>\$ 2,065,276</u>
<u>Components of Ending Fund Balance:</u>			
Designated Amounts:			
Reserve for Economic Uncertainties: 5%	227,974	-	227,974
Additional Reserve: 15%	683,921	-	683,921
Restricted Cash	-	-	-
Prepaid Expenditures	-	-	-
Temporarily Restricted	-	53,495	53,495
Unrestricted	1,099,886	-	1,099,886
Fund Balance, Ending	<u>\$ 2,011,781</u>	<u>\$ 53,495</u>	<u>\$ 2,065,276</u>

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

SECOND INTERIM REPORT

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

Description	Object Code	Unrestricted	Budget Restricted	Combined	2021-2022 Actuals As of 1/31/2022
A REVENUES					
1 LCFF Sources					
State Aid - Current Year	8015	1,489,454	-	1,489,454	708,471
Education Protection Account State Aid - Current Year	8012	738,537	-	738,537	298,431
State Aid - Prior Years	8019	-	-	-	-
Transfers to Charter Schools In Lieu of Property Taxes	8096	1,295,000	-	1,295,000	569,866
Other LCFF Transfers	8091, 8097	-	-	-	-
Total, LCFF Sources		3,522,991	-	3,522,991	1,576,768
2 Federal Revenues (See NOTE in Section L)					
No Child Left Behind	8290	-	15,180	15,180	5,060
Special Education - Federal	8181, 8182	-	49,394	49,394	-
Child Nutrition - Federal	8220	-	-	-	-
Other Federal Revenues	8110, 8260-8299	-	-	-	-
Total, Federal Revenues		-	64,574	64,574	5,060
3 Other State Revenues					
All Other State Revenues	8500	73,441	255,247	328,688	168,304
Total, Other State Revenues		73,441	255,247	328,688	168,304
4 Other Local Revenues					
Special Education - State	8792	-	282,532	282,532	116,606
All Other Local Revenues	8600-8699	50,400	-	50,400	51,268
Total, Local Revenues		50,400	282,532	332,932	167,874
5 TOTAL REVENUES					
		3,646,832	602,353	4,249,185	1,918,006
B EXPENDITURES					
1 Certificated Salaries					
Certificated Teachers' Salaries	1100	1,102,528	489,894	1,592,422	819,176
Certificated Pupil Support Salaries	1200	31,293	112,901	144,194	64,704
Certificated Supervisors' and Administrators' Salaries	1300	71,041	38,131	109,172	58,060
Other Certificated Salaries	1900	-	-	-	-
Total, Certificated Salaries		1,204,862	640,926	1,845,788	941,940
2 Noncertificated Salaries					
Noncertificated Instructional Salaries	2100	73,650	166,020	239,670	99,106
Noncertificated Support Salaries	2200	-	-	-	-
Noncertificated Supervisors' and Administrators' Salaries	2300	-	-	-	-
Clerical and Office Salaries	2400	172,537	13,911	186,448	100,333
Other Noncertificated Salaries	2900	-	-	-	-
Total, Noncertificated Salaries		246,187	179,931	426,118	199,439
3 Employee Benefits					
STRS	3101-3102	246,932	103,463	350,395	154,645
PERS	3201-3202	29,061	31,462	60,523	26,359
OASDI / Medicare / Alternative	3301-3302	46,931	22,763	69,694	29,710
Health and Welfare Benefits	3401-3402	134,135	99,089	233,224	98,052
Unemployment Insurance	3501-3502	19,809	7,716	27,525	3,447
Workers' Compensation Insurance	3601-3602	-	-	-	-
OPEB, Allocated	3701-3702	-	-	-	-
OPEB, Active Employees	3751-3752	-	-	-	-
Other Employee Benefits	3901-3902	-	-	-	-
Total, Employee Benefits		476,868	264,493	741,361	312,213

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

SECOND INTERIM REPORT

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

Description	Object Code	Budget			2021-2022 Actuals As of 1/31/2022
		Unrestricted	Restricted	Combined	
4 Books and Supplies					
Approved Textbooks and Core Curricula Materials	4100	-	59,080	59,080	60,472
Books and Other Reference Materials	4200	-	-	-	-
Materials and Supplies	4300	62,249	20,508	82,757	55,270
Noncapitalized Equipment	4400	-	600	600	913
Food	4700	120,000	-	120,000	50,650
Total, Books and Supplies		182,249	80,188	262,437	167,305
5 Services and Other Operating Expenditures					
Subagreements for Services	5100	-	-	-	-
Travel and Conferences	5200	1,700	2,700	4,400	1,789
Dues and Memberships	5300	350	-	350	183
Insurance	5400	-	-	-	-
Operating and Housekeeping Services	5500	-	-	-	-
Rentals, Leases, Repairs, and Noncap. Improvements	5600	6,300	-	6,300	8,583
Transfers of Direct Costs	5700	-	(100,000)	(100,000)	(1,064)
Professional/Consulting Services and Operating Expend.	5800	41,404	88,835	130,239	26,465
Communications	5900	49,407	17,629	67,036	-
Total, Services and Other Operating Expenditures		99,161	9,164	108,325	35,956
6 Capital Outlay					
Land and Land Improvements	6100	-	-	-	-
Books and Improvements of buildings	6200	-	-	-	-
Books and Media for New School Libraries	6300	-	-	-	-
Equipment	6400	12,000	-	12,000	7,771
Equipment Replacement	6500	-	-	-	-
Depreciation Expense (accrual basis only)	6900	-	-	-	-
Total, Capital Outlay		12,000	-	12,000	7,771
7 Other Outgo					
Transfers of Direct Costs	7145	835,092	-	835,092	-
Other Outgo	7141	357,958	-	357,958	-
Debt Service:					
Interest	7438	-	-	-	-
Principal	7439	-	-	-	-
Other Outgo	7600	-	-	-	-
Total, Other Outgo		1,193,050	-	1,193,050	-
8 TOTAL EXPENDITURES		3,414,377	1,174,702	4,589,079	1,664,624
C EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES		232,455	(572,349)	(339,894)	253,382
D OTHER FINANCING SOURCES / USES					
1 Other Sources		(400,000)	-	(400,000)	-
2 Less: Other Uses (REU)		-	-	-	-
3 Contributions Between Unrestricted and Restricted Accounts (must net to zero)		(458,922)	458,922	-	-
4 Total, Other Financing Sources / Uses		(858,922)	458,922	(400,000)	-
E NET INCREASE (DECREASE IN FUND BALANCE / NET POSITION)		(626,467)	(113,427)	(739,894)	253,382
F FUND BALANCE / NET POSITION					
1 Beginning Fund Balance / Net Position As of Estimated Actuals		3,247,761	166,922	3,414,683	3,414,683
2 Ending Fund Balance / Net Position		2,621,294	53,495	2,674,789	3,668,065

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

SECOND INTERIM REPORT

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

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

For information in this report, please contact:

For County Fiscal Contact:

For Approving Entity:

For Charter School:

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
Email Address

bpatterson@rocklin.k12.ca.us
Email Address

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: March 14, 2022

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)

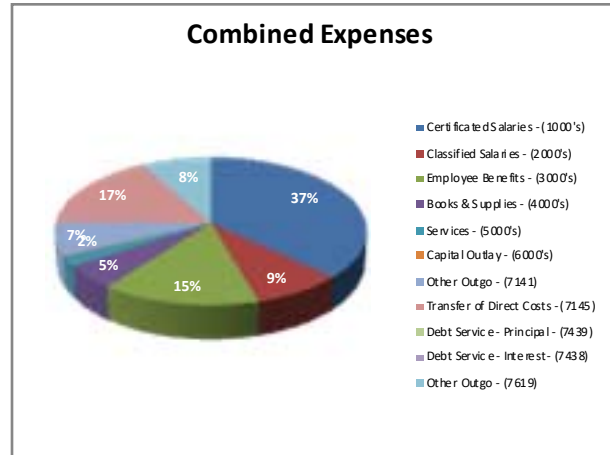
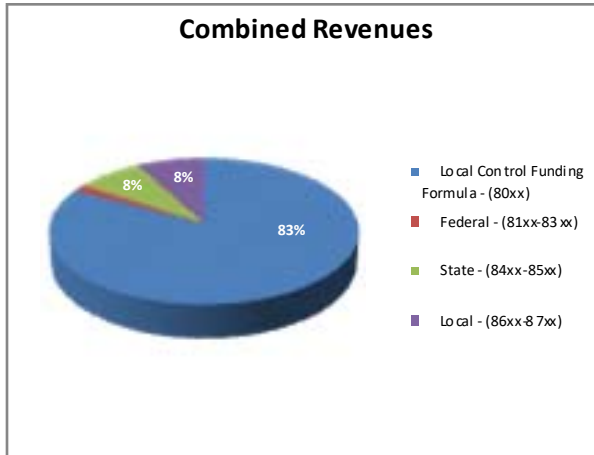
Date: _____

ROCKLIN ACADEMY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
2021-2022 SECOND INTERIM REPORT

Description	Budget			Actuals as of 1/31/22	Variance %
	Unrestricted	Restricted	Combined		
Revenues:					
Local Control Funding Formula - (80xx)	\$ 3,522,991	\$ -	\$ 3,522,991	\$ 1,576,768	45.00%
Federal - (81xx-83xx)	-	64,574	64,574	5,060	8.00%
State - (84xx-85xx)	73,441	255,247	328,688	168,304	51.00%
Local - (86xx-87xx)	50,400	282,532	332,932	167,874	50.00%
Contribution - (8980)	(458,922)	458,922	-	-	#DIV/0!
Total Revenues	\$ 3,187,910	\$ 1,061,275	\$ 4,249,185	\$ 1,918,006	45.00%

Description	Unrestricted	Restricted	Combined		
Certificated Salaries - (1000's)	\$ 1,204,862	\$ 640,926	\$ 1,845,788	\$ 941,940	51.00%
Classified Salaries - (2000's)	246,187	179,931	426,118	199,439	47.00%
Employee Benefits - (3000's)	476,868	264,493	741,361	312,213	42.00%
Books & Supplies - (4000's)	182,249	80,188	262,437	167,305	64.00%
Services - (5000's)	99,161	9,164	108,325	35,956	33.00%
Capital Outlay - (6000's)	12,000	-	12,000	7,771	65.00%
Other Outgo - (7141)	357,958	-	357,958	-	0.00%
Transfer of Direct Costs - (7145)	835,092	-	835,092	-	0.00%
Debt Service - Principal - (7439)	-	-	-	-	#DIV/0!
Debt Service - Interest - (7438)	-	-	-	-	#DIV/0!
Other Outgo - (7619)	400,000	-	400,000	-	0.00%
Total Expenditures	\$ 3,814,377	\$ 1,174,702	\$ 4,989,079	\$ 1,664,624	33.00%

Increase/(Decrease) to Fund Balance	\$ (626,467)	\$ (113,427)	\$ (739,894)	\$ 253,382	
Fund Balance, Beginning	\$ 3,247,761	\$ 166,922	\$ 3,414,683	\$ 3,414,683	
Fund Balance, Ending	\$ 2,621,294	\$ 53,495	\$ 2,674,789	\$ 3,668,065	



ROCKLIN ACADEMY at Meyers
Statement of Revenues, Expenditures and Changes in Fund Balance
2021-2022 Second Interim
Combined

	Combined 2021-2022	Combined 2022-2023	Combined 2023-2024
Enrollment:	106.00	106.00	106.00
Projected ADA:	101.17	101.17	101.17
	95.44%	95.44%	95.44%
<u>Revenues:</u>			
Local Control Funding Formula			
LCFF - General Purpose	\$ 250,674	\$ 272,046	\$ 300,226
Education Protection Account	20,234	20,234	20,234
In-Lieu Property Tax	625,000	625,000	625,000
Total LCFF	895,908	917,280	945,460
Federal	20,236	12,646	12,646
State	165,212	26,122	26,122
Local	72,337	72,337	72,337
Total Revenues	\$ 1,153,693	\$ 1,028,385	\$ 1,056,565
<u>Expenditures:</u>			
Certificated Salaries - (1000's)	\$ 757,267	\$ 625,522	\$ 641,160
Classified Salaries - (2000's)	59,100	60,578	62,092
Employee Benefits - (3000's)	199,280	171,523	175,811
Books & Supplies - (4000's)	34,906	23,954	24,193
Services - (5000's)	63,211	58,309	58,892
Capital Outlay - (6000's)	-	-	-
Other Outgo - (7141)	89,490	89,490	89,490
Transfer of Direct Costs - (7145)	208,773	201,802	208,001
Debt Service - Principal - (7439)	-	-	-
Debt Service - Interest - (7438)	-	-	-
Total Expenditures	\$ 1,412,027	\$ 1,231,178	\$ 1,259,639
Excess (Deficit) from Operations	(258,334)	(202,793)	(203,074)
<u>Other Financing Transactions:</u>			
Other Financing Sources	-	-	-
Capital Outlay - (6000's)	-	-	-
Debt Service - Principal - (7000's)	-	-	-
Excess (deficit)	(258,334)	(202,793)	(203,074)
Fund Balance, Beginning	764,370	506,036	303,243
Fund Balance, Ending	\$ 506,036	\$ 303,243	\$ 100,169
<u>Components of Ending Fund Balance:</u>			
Designated Amounts:			
Reserve for Economic Uncertainties: 5%	70,601	61,559	62,982
Additional Reserve: 15%	211,804	184,677	188,946
Restricted Cash	-	-	-
Prepaid Expenditures	-	-	-
Temporarily Restricted	27,500	27,500	27,500
Unrestricted	196,131	29,507	(179,259)
Fund Balance, Ending	\$ 506,036	\$ 303,243	\$ 100,169

ROCKLIN ACADEMY at Meyers
Statement of Revenues, Expenditures and Changes in Fund Balance
2021-2022 Second Interim
Unrestricted and Restricted
2021-2022

	<u>Unrestricted</u>	<u>Restricted</u>	<u>Combined</u>
<u>Revenues:</u>			
Local Control Funding Formula			
LCFF - General Purpose	\$ 250,674	\$ -	\$ 250,674
Education Protection Account	20,234	-	20,234
In-Lieu Property Tax	625,000	-	625,000
Total LCFF	<u>895,908</u>	<u>-</u>	<u>895,908</u>
Federal	-	20,236	20,236
State	19,546	145,666	165,212
Local	-	72,337	72,337
Contributions to Restricted	(62,829)	62,829	-
Total Revenues	<u>\$ 852,625</u>	<u>\$ 301,068</u>	<u>\$ 1,153,693</u>
<u>Expenditures:</u>			
Certificated Salaries - (1000's)	\$ 541,633	\$ 215,634	\$ 757,267
Classified Salaries - (2000's)	48,600	10,500	59,100
Employee Benefits - (3000's)	150,786	48,494	199,280
Books & Supplies - (4000's)	21,134	13,772	34,906
Services - (5000's)	1,077	62,134	63,211
Capital Outlay - (6000's)	-	-	-
Other Outgo - (7141)	89,490	-	89,490
Transfer of Direct Costs - (7145)	208,773	-	208,773
Debt Service - Principal - (7439)	-	-	-
Debt Service - Interest - (7438)	-	-	-
Total Expenditures	<u>\$ 1,061,493</u>	<u>\$ 350,534</u>	<u>\$ 1,412,027</u>
Excess (Deficit) from Operations	(208,868)	(49,466)	(258,334)
<u>Other Financing Transactions:</u>			
Other Financing Sources	-	-	-
Capital Outlay - (6000's)	-	-	-
Debt Service - Principal - (7000's)	-	-	-
Excess (deficit)	<u>(208,868)</u>	<u>(49,466)</u>	<u>(258,334)</u>
Fund Balance, Beginning	687,404	76,966	764,370
Fund Balance, Ending	<u>\$ 478,536</u>	<u>\$ 27,500</u>	<u>\$ 506,036</u>
<u>Components of Ending Fund Balance:</u>			
Designated Amounts:			
Reserve for Economic Uncertainties: 5%	70,601		70,601
Additional Reserve: 15%	211,804		211,804
Restricted Cash	-	-	-
Prepaid Expenditures	-	-	-
Temporarily Restricted	-	27,500	27,500
Unrestricted	196,131	-	196,131
Fund Balance, Ending	<u>\$ 478,536</u>	<u>\$ 27,500</u>	<u>\$ 506,036</u>

ROCKLIN ACADEMY at Meyers
Statement of Revenues, Expenditures and Changes in Fund Balance
2021-2022 Second Interim
Unrestricted and Restricted
2022-2023

	<u>Unrestricted</u>	<u>Restricted</u>	<u>Combined</u>
<u>Revenues:</u>			
Local Control Funding Formula			
LCFF - General Purpose	\$ 272,046	\$ -	\$ 272,046
Education Protection Account	20,234	-	20,234
In-Lieu Property Tax	625,000	-	625,000
Total LCFF	<u>917,280</u>	<u>-</u>	<u>917,280</u>
Federal	-	12,646	12,646
State	19,546	6,576	26,122
Local	-	72,337	72,337
Contributions to Restricted	(70,454)	70,454	-
Total Revenues	<u>\$ 866,372</u>	<u>\$ 162,013</u>	<u>\$ 1,028,385</u>
<u>Expenditures:</u>			
Certificated Salaries - (1000's)	\$ 555,174	\$ 70,348	\$ 625,522
Classified Salaries - (2000's)	49,815	10,763	60,578
Employee Benefits - (3000's)	154,556	16,967	171,523
Books & Supplies - (4000's)	17,240	6,714	23,954
Services - (5000's)	1,088	57,221	58,309
Capital Outlay - (6000's)	-	-	-
Other Outgo - (7141)	89,490	-	89,490
Transfer of Direct Costs - (7145)	201,802	-	201,802
Debt Service - Principal - (7439)	-	-	-
Debt Service - Interest - (7438)	-	-	-
Total Expenditures	<u>\$ 1,069,165</u>	<u>\$ 162,013</u>	<u>\$ 1,231,178</u>
Excess (Deficit) from Operations	(202,793)	-	(202,793)
<u>Other Financing Transactions:</u>			
Other Financing Sources	-	-	-
Capital Outlay - (6000's)	-	-	-
Debt Service - Principal - (7000's)	-	-	-
Excess (deficit)	<u>(202,793)</u>	<u>-</u>	<u>(202,793)</u>
Fund Balance, Beginning	478,536	27,500	506,036
Fund Balance, Ending	<u>\$ 275,743</u>	<u>\$ 27,500</u>	<u>\$ 303,243</u>
<u>Components of Ending Fund Balance:</u>			
Designated Amounts:			
Reserve for Economic Uncertainties: 5%	61,559		61,559
Additional Reserve: 15%	184,677		184,677
Restricted Cash	-	-	-
Prepaid Expenditures	-	-	-
Temporarily Restricted	-	27,500	27,500
Unrestricted	29,507	-	29,507
Fund Balance, Ending	<u>\$ 275,743</u>	<u>\$ 27,500</u>	<u>\$ 303,243</u>

ROCKLIN ACADEMY at Meyers
Statement of Revenues, Expenditures and Changes in Fund Balance
2021-2022 Second Interim
Unrestricted and Restricted
2023-2024

	<u>Unrestricted</u>	<u>Restricted</u>	<u>Combined</u>
<u>Revenues:</u>			
Local Control Funding Formula			
LCFF - General Purpose	\$ 300,226	\$ -	\$ 300,226
Education Protection Account	20,234	-	20,234
In-Lieu Property Tax	625,000	-	625,000
Total LCFF	945,460	-	945,460
Federal	-	12,646	12,646
State	19,546	6,576	26,122
Local	-	72,337	72,337
Contributions to Restricted	(79,744)	79,744	-
Total Revenues	\$ 885,262	\$ 171,303	\$ 1,056,565
<u>Expenditures:</u>			
Certificated Salaries - (1000's)	\$ 569,053	\$ 72,107	\$ 641,160
Classified Salaries - (2000's)	51,060	11,032	62,092
Employee Benefits - (3000's)	158,420	17,391	175,811
Books & Supplies - (4000's)	17,412	6,781	24,193
Services - (5000's)	1,099	57,793	58,892
Capital Outlay - (6000's)	-	-	-
Other Outgo - (7141)	89,490	-	89,490
Transfer of Direct Costs - (7145)	201,802	6,199	208,001
Debt Service - Principal - (7439)	-	-	-
Debt Service - Interest - (7438)	-	-	-
Total Expenditures	\$ 1,088,336	\$ 171,303	\$ 1,259,639
Excess (Deficit) from Operations	(203,074)	-	(203,074)
<u>Other Financing Transactions:</u>			
Other Financing Sources	-	-	-
Capital Outlay - (6000's)	-	-	-
Debt Service - Principal - (7000's)	-	-	-
Excess (deficit)	(203,074)	-	(203,074)
Fund Balance, Beginning	275,743	27,500	303,243
Fund Balance, Ending	\$ 72,669	\$ 27,500	\$ 100,169
<u>Components of Ending Fund Balance:</u>			
Designated Amounts:			
Reserve for Economic Uncertainties: 5%	62,982		62,982
Additional Reserve: 15%	188,946		188,946
Restricted Cash	-	-	-
Prepaid Expenditures	-	-	-
Temporarily Restricted	-	27,500	27,500
Unrestricted	(179,259)	-	(179,259)
Fund Balance, Ending	\$ 72,669	\$ 27,500	\$ 100,169

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

SECOND INTERIM REPORT

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

Description	Object Code	Budget		Combined	2021-2022 Actuals As of 1/31/2022
		Unrestricted	Restricted		
A REVENUES					
1 LCFF Sources					
State Aid - Current Year	8015	250,674	-	250,674	344,188
Education Protection Account State Aid - Current Year	8012	20,234	-	20,234	144,064
State Aid - Prior Years	8019	-	-	-	-
Transfers to Charter Schools In Lieu of Property Taxes	8096	625,000	-	625,000	275,115
Other LCFF Transfers	8091, 8097	-	-	-	-
Total, LCFF Sources		895,908	-	895,908	763,367
2 Federal Revenues (See NOTE in Section L)					
No Child Left Behind	8290	-	7,590	7,590	2,530
Special Education - Federal	8181, 8182	-	12,646	12,646	-
Child Nutrition - Federal	8220	-	-	-	-
Other Federal Revenues	8110, 8260-8299	-	-	-	-
Total, Federal Revenues		-	20,236	20,236	2,530
3 Other State Revenues					
All Other State Revenues	8500	19,546	145,666	165,212	109,349
Total, Other State Revenues		19,546	145,666	165,212	109,349
4 Other Local Revenues					
Special Education - State	8792	-	72,337	72,337	56,175
All Other Local Revenues	8600-8699	-	-	-	-
Total, Local Revenues		-	72,337	72,337	56,175
5 TOTAL REVENUES					
		915,454	238,239	1,153,693	931,421
B EXPENDITURES					
1 Certificated Salaries					
Certificated Teachers' Salaries	1100	503,133	162,424	665,557	366,299
Certificated Pupil Support Salaries	1200	3,500	47,210	50,710	25,093
Certificated Supervisors' and Administrators' Salaries	1300	35,000	6,000	41,000	27,957
Other Certificated Salaries	1900	-	-	-	-
Total, Certificated Salaries		541,633	215,634	757,267	419,349
2 Noncertificated Salaries					
Noncertificated Instructional Salaries	2100	25,000	10,500	35,500	31,767
Noncertificated Support Salaries	2200	-	-	-	-
Noncertificated Supervisors' and Administrators' Salaries	2300	-	-	-	-
Clerical and Office Salaries	2400	23,600	-	23,600	9,495
Other Noncertificated Salaries	2900	-	-	-	-
Total, Noncertificated Salaries		48,600	10,500	59,100	41,262
3 Employee Benefits					
STRS	3101-3102	86,500	21,990	108,490	69,768
PERS	3201-3202	5,200	-	5,200	5,919
OASDI / Medicare / Alternative	3301-3302	11,860	2,764	14,624	9,364
Health and Welfare Benefits	3401-3402	44,800	23,046	67,846	38,698
Unemployment Insurance	3501-3502	2,426	694	3,120	1,392
Workers' Compensation Insurance	3601-3602	-	-	-	-
OPEB, Allocated	3701-3702	-	-	-	-
OPEB, Active Employees	3751-3752	-	-	-	-
Other Employee Benefits	3901-3902	-	-	-	-
Total, Employee Benefits		150,786	48,494	199,280	125,141
4 Books and Supplies					
Approved Textbooks and Core Curricula Materials	4100	16,491	6,576	23,067	-
Books and Other Reference Materials	4200	-	-	-	-
Materials and Supplies	4300	4,643	7,196	11,839	-
Noncapitalized Equipment	4400	-	-	-	-
Food	4700	-	-	-	-
Total, Books and Supplies		21,134	13,772	34,906	-

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

SECOND INTERIM REPORT

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

Description	Object Code	Budget		Combined	2021-2022 Actuals As of 1/31/2022
		Unrestricted	Restricted		
5 Services and Other Operating Expenditures					
Subagreements for Services	5100	-	-	-	-
Travel and Conferences	5200	-	-	-	-
Dues and Memberships	5300	-	-	-	-
Insurance	5400	-	-	-	-
Operating and Housekeeping Services	5500	-	-	-	-
Rentals, Leases, Repairs, and Noncap. Improvements	5600	-	-	-	-
Transfers of Direct Costs	5700	-	-	-	-
Professional/Consulting Services and Operating Expend.	5800	1,077	62,134	63,211	4,397
Communications	5900	-	-	-	-
Total, Services and Other Operating Expenditures		1,077	62,134	63,211	4,397
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	208,773	-	208,773	-
Other Outgo	7141	89,490	-	89,490	-
Debt Service:					
Interest	7438	-	-	-	-
Principal	7439	-	-	-	-
Total, Other Outgo		298,263	-	298,263	-
8 TOTAL EXPENDITURES		1,061,493	350,534	1,412,027	590,149
C EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES		(146,039)	(112,295)	(258,334)	341,272
D OTHER FINANCING SOURCES / USES					
1 Other Sources				-	-
2 Less: Other Uses (REU)				-	-
3 Contributions Between Unrestricted and Restricted Accounts (must net to zero)		(62,829)	62,829	-	-
4 Total, Other Financing Sources / Uses		(62,829)	62,829	-	-
E NET INCREASE (DECREASE IN FUND BALANCE / NET POSITION)		(208,868)	(49,466)	(258,334)	341,272
F FUND BALANCE / NET POSITION					
1 Beginning Fund Balance / Net Position As of Estimated Actuals		687,404	76,966	764,370	764,370
2 Ending Fund Balance / Net Position		478,536	27,500	506,036	1,105,642

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

SECOND INTERIM REPORT

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

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

For information in this report, please contact:

For County Fiscal Contact:

For Approving Entity:

For Charter School:

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
Email Address

bpatterson@rocklin.k12.ca.us
Email Address

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: March 14, 2022

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)

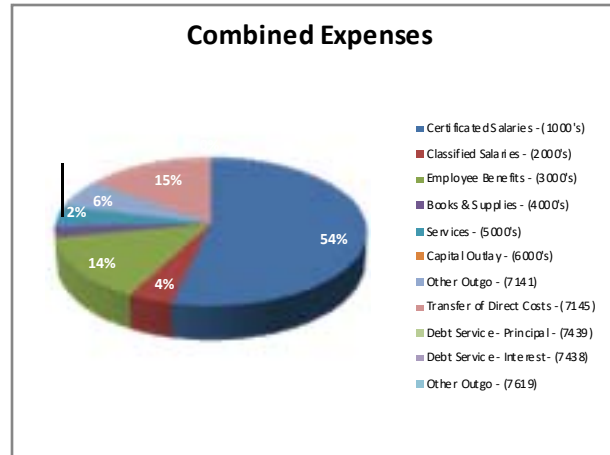
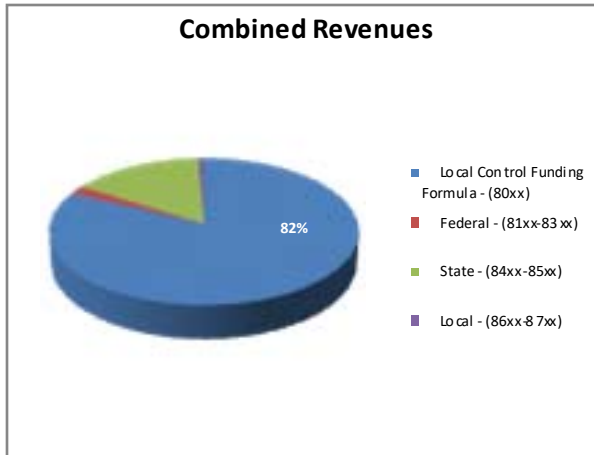
Date: _____

ROCKLIN ACADEMY at Meyers
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
2021-2022 SECOND INTERIM REPORT

Description	Budget			Actuals as of 1/31/2022	Variance %
	Unrestricted	Restricted	Combined		
Revenues:					
Local Control Funding Formula - (80xx)	\$ 895,908	\$ -	\$ 895,908	\$ 763,367	85.00%
Federal - (81xx-83xx)	-	20,236	20,236	2,530	13.00%
State - (84xx-85xx)	19,546	145,666	165,212	-	0.00%
Local - (86xx-87xx)	-	7,590	7,590	-	0.00%
Contribution - (8980)	(62,829)	62,829	-	109,349	#DIV/0!
Total Revenues	\$ 852,625	\$ 236,321	\$ 1,088,946	\$ 875,246	80.00%

Description	Unrestricted	Restricted	Combined		
Certificated Salaries - (1000's)	\$ 541,633	\$ 215,634	\$ 757,267	\$ 419,349	55.00%
Classified Salaries - (2000's)	48,600	10,500	59,100	41,262	70.00%
Employee Benefits - (3000's)	150,786	48,494	199,280	125,141	63.00%
Books & Supplies - (4000's)	21,134	13,772	34,906	-	0.00%
Services - (5000's)	1,077	62,134	63,211	4,397	7.00%
Capital Outlay - (6000's)	-	-	-	-	#DIV/0!
Other Outgo - (7141)	89,490	-	89,490	-	0.00%
Transfer of Direct Costs - (7145)	208,773	-	208,773	-	0.00%
Debt Service - Principal - (7439)	-	-	-	-	#DIV/0!
Debt Service - Interest - (7438)	-	-	-	-	#DIV/0!
Other Outgo - (7619)	-	-	-	-	#DIV/0!
Total Expenditures	\$ 1,061,493	\$ 350,534	\$ 1,412,027	\$ 590,149	42.00%

Increase/(Decrease) to Fund Balance	\$ (208,868)	\$ (114,213)	\$ (323,081)	\$ 285,097	
Fund Balance, Beginning	\$ 687,404	\$ 76,966	\$ 764,370	\$ 764,370	
Fund Balance, Ending	\$ 478,536	\$ (37,247)	\$ 441,289	\$ 1,049,467	



ROCKLIN ACADEMY GATEWAY
Statement of Revenues, Expenditures and Changes in Fund Balance
2021-2022 Second Interim Report
Combined

	Combined 2021-2022	Combined 2022-2023	Combined 2023-2024
Enrollment:	1,167.00	1,252.00	1,265.00
Projected ADA:	1,100.17	1,176.88	1,189.10
	94.27%	94.00%	94.00%
<u>Revenues:</u>			
Local Control Funding Formula			
LCFF - General Purpose	\$ 8,825,380	\$ 9,750,652	\$ 10,199,743
Education Protection Account	220,034	235,376	237,820
In-Lieu Property Tax	703,000	703,000	703,000
Total LCFF	9,748,414	10,689,028	11,140,563
Federal	179,957	137,521	137,521
State	1,073,174	271,136	271,136
Local	946,304	936,622	936,622
Total Revenues	\$ 11,947,849	\$ 12,034,307	\$ 12,485,842
<u>Expenditures:</u>			
Certificated Salaries - (1000's)	\$ 5,047,409	\$ 4,795,766	\$ 4,915,660
Classified Salaries - (2000's)	912,767	922,104	945,157
Employee Benefits - (3000's)	1,815,173	1,668,038	1,709,739
Books & Supplies - (4000's)	582,242	561,677	567,293
Services - (5000's)	2,913,514	2,896,716	2,954,650
Capital Outlay - (6000's)	-	-	-
Other Outgo - (7141)	97,484	106,890	111,406
Transfer of Direct Costs - (7145)	1,173,583	1,282,683	1,336,868
Debt Service - Principal - (7439)	-	-	-
Debt Service - Interest - (7438)	-	-	-
Total Expenditures	\$ 12,542,172	\$ 12,233,874	\$ 12,540,773
Excess (Deficit) from Operations	(594,323)	(199,567)	(54,931)
<u>Other Financing Transactions:</u>			
Other Financing Sources	-	-	-
Capital Outlay - (6000's)	-	-	-
Debt Service - Principal - (7000's)	-	-	-
Excess (deficit)	(594,323)	(199,567)	(54,931)
Fund Balance, Beginning	3,993,150	3,398,827	3,199,260
Fund Balance, Ending	\$ 3,398,827	\$ 3,199,260	\$ 3,144,329
<u>Components of Ending Fund Balance:</u>			
Designated Amounts:			
Reserve for Economic Uncertainties: 5%	627,109	611,694	627,039
Additional Reserve: 15%	1,881,326	1,835,081	1,881,116
Restricted Cash	-	-	-
Prepaid Expenditures	-	-	-
Temporarily Restricted	238,562	238,562	238,562
Unrestricted	651,830	513,923	397,612
Fund Balance, Ending	\$ 3,398,827	\$ 3,199,260	\$ 3,144,329

ROCKLIN ACADEMY GATEWAY
Statement of Revenues, Expenditures and Changes in Fund Balance
2021-2022 Second Interim
Unrestricted and Restricted
2021-2022

	<u>Unrestricted</u>	<u>Restricted</u>	<u>Combined</u>
<u>Revenues:</u>			
Local Control Funding Formula			
LCFF - General Purpose	\$ 8,825,380	\$ -	\$ 8,825,380
Education Protection Account	220,034	-	220,034
In-Lieu Property Tax	703,000	-	703,000
Total LCFF	<u>9,748,414</u>	<u>-</u>	<u>9,748,414</u>
Federal	-	179,957	179,957
State	199,625	873,549	1,073,174
Local	159,682	786,622	946,304
Contributions to Restricted	(644,149)	644,149	-
Total Revenues	<u>\$ 9,463,572</u>	<u>\$ 2,484,277</u>	<u>\$ 11,947,849</u>
<u>Expenditures:</u>			
Certificated Salaries - (1000's)	\$ 3,662,281	\$ 1,385,128	\$ 5,047,409
Classified Salaries - (2000's)	724,519	188,248	912,767
Employee Benefits - (3000's)	1,284,688	530,485	1,815,173
Books & Supplies - (4000's)	431,034	151,208	582,242
Services - (5000's)	2,409,797	503,717	2,913,514
Capital Outlay - (6000's)	-	-	-
Other Outgo - (7141)	97,484	-	97,484
Transfer of Direct Costs - (7145)	1,173,583	-	1,173,583
Debt Service - Principal - (7439)	-	-	-
Debt Service - Interest - (7438)	-	-	-
Total Expenditures	<u>\$ 9,783,386</u>	<u>\$ 2,758,786</u>	<u>\$ 12,542,172</u>
Excess (Deficit) from Operations	(319,814)	(274,509)	(594,323)
<u>Other Financing Transactions:</u>			
Other Financing Sources	-	-	-
Capital Outlay - (6000's)	-	-	-
Debt Service - Principal - (7000's)	-	-	-
Excess (deficit)	<u>(319,814)</u>	<u>(274,509)</u>	<u>(594,323)</u>
Fund Balance, Beginning	3,480,079	513,071	3,993,150
Fund Balance, Ending	<u>\$ 3,160,265</u>	<u>\$ 238,562</u>	<u>\$ 3,398,827</u>
<u>Components of Ending Fund Balance:</u>			
Designated Amounts:			
Reserve for Economic Uncertainties: 5%	627,109	-	627,109
Additional Reserve: 15%	1,881,326	-	1,881,326
Restricted Cash	-	-	-
Prepaid Expenditures	-	-	-
Temporarily Restricted	-	238,562	238,562
Unrestricted	651,830	-	651,830
Fund Balance, Ending	<u>\$ 3,160,265</u>	<u>\$ 238,562</u>	<u>\$ 3,398,827</u>

ROCKLIN ACADEMY GATEWAY
Statement of Revenues, Expenditures and Changes in Fund Balance
2021-2022 Second Interim
Unrestricted and Restricted
2022-2023

	<u>Unrestricted</u>	<u>Restricted</u>	<u>Combined</u>
<u>Revenues:</u>			
Local Control Funding Formula			
LCFF - General Purpose	\$ 9,750,652	\$ -	\$ 9,750,652
Education Protection Account	235,376	-	235,376
In-Lieu Property Tax	703,000	-	703,000
Total LCFF	<u>10,689,028</u>	<u>-</u>	<u>10,689,028</u>
Federal	-	137,521	137,521
State	199,625	71,511	271,136
Local	150,000	786,622	936,622
Contributions to Restricted	(697,612)	697,612	-
Total Revenues	<u>\$ 10,341,041</u>	<u>\$ 1,693,266</u>	<u>\$ 12,034,307</u>
<u>Expenditures:</u>			
Certificated Salaries - (1000's)	\$ 4,138,149	\$ 657,617	\$ 4,795,766
Classified Salaries - (2000's)	742,632	179,472	922,104
Employee Benefits - (3000's)	1,413,357	254,681	1,668,038
Books & Supplies - (4000's)	425,241	136,436	561,677
Services - (5000's)	2,431,656	465,060	2,896,716
Capital Outlay - (6000's)	-	-	-
Other Outgo - (7141)	106,890	-	106,890
Transfer of Direct Costs - (7145)	1,282,683	-	1,282,683
Debt Service - Principal - (7439)	-	-	-
Debt Service - Interest - (7438)	-	-	-
Total Expenditures	<u>\$ 10,540,608</u>	<u>\$ 1,693,266</u>	<u>\$ 12,233,874</u>
Excess (Deficit) from Operations	(199,567)	-	(199,567)
<u>Other Financing Transactions:</u>			
Other Financing Sources	-	-	-
Capital Outlay - (6000's)	-	-	-
Debt Service - Principal - (7000's)	-	-	-
Excess (deficit)	<u>(199,567)</u>	<u>-</u>	<u>(199,567)</u>
Fund Balance, Beginning	3,160,265	238,562	3,398,827
Fund Balance, Ending	<u>\$ 2,960,698</u>	<u>\$ 238,562</u>	<u>\$ 3,199,260</u>
<u>Components of Ending Fund Balance:</u>			
Designated Amounts:			
Reserve for Economic Uncertainties: 5%	611,694	-	611,694
Additional Reserve: 15%	1,835,081	-	1,835,081
Restricted Cash	-	-	-
Prepaid Expenditures	-	-	-
Temporarily Restricted	-	238,562	238,562
Unrestricted	513,923	-	513,923
Fund Balance, Ending	<u>\$ 2,960,698</u>	<u>\$ 238,562</u>	<u>\$ 3,199,260</u>

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

	<u>Unrestricted</u>	<u>Restricted</u>	<u>Combined</u>
<u>Revenues:</u>			
Local Control Funding Formula			
LCFF - General Purpose	\$ 10,199,743	\$ -	\$ 10,199,743
Education Protection Account	237,820	-	237,820
In-Lieu Property Tax	703,000	-	703,000
Total LCFF	<u>11,140,563</u>	<u>-</u>	<u>11,140,563</u>
Federal	-	137,521	137,521
State	199,625	71,511	271,136
Local	150,000	786,622	936,622
Contributions to Restricted	(735,571)	735,571	-
Total Revenues	<u>\$ 10,754,617</u>	<u>\$ 1,731,225</u>	<u>\$ 12,485,842</u>
<u>Expenditures:</u>			
Certificated Salaries - (1000's)	\$ 4,241,603	\$ 674,057	\$ 4,915,660
Classified Salaries - (2000's)	761,198	183,959	945,157
Employee Benefits - (3000's)	1,448,691	261,048	1,709,739
Books & Supplies - (4000's)	429,493	137,800	567,293
Services - (5000's)	2,480,289	474,361	2,954,650
Capital Outlay - (6000's)	-	-	-
Other Outgo - (7141)	111,406	-	111,406
Transfer of Direct Costs - (7145)	1,336,868	-	1,336,868
Debt Service - Principal - (7439)	-	-	-
Debt Service - Interest - (7438)	-	-	-
Total Expenditures	<u>\$ 10,809,548</u>	<u>\$ 1,731,225</u>	<u>\$ 12,540,773</u>
Excess (Deficit) from Operations	(54,931)	-	(54,931)
<u>Other Financing Transactions:</u>			
Other Financing Sources	-	-	-
Capital Outlay - (6000's)	-	-	-
Debt Service - Principal - (7000's)	-	-	-
Excess (deficit)	<u>(54,931)</u>	<u>-</u>	<u>(54,931)</u>
Fund Balance, Beginning	2,960,698	238,562	3,199,260
Fund Balance, Ending	<u>\$ 2,905,767</u>	<u>\$ 238,562</u>	<u>\$ 3,144,329</u>
<u>Components of Ending Fund Balance:</u>			
Designated Amounts:			
Reserve for Economic Uncertainties: 5%	627,039	-	627,039
Additional Reserve: 15%	1,881,116	-	1,881,116
Restricted Cash	-	-	-
Prepaid Expenditures	-	-	-
Temporarily Restricted	-	238,562	238,562
Unrestricted	397,612	-	397,612
Fund Balance, Ending	<u>\$ 2,905,767</u>	<u>\$ 238,562</u>	<u>\$ 3,144,329</u>

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

SECOND INTERIM REPORT

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

Description	Object Code	Unrestricted	Budget Restricted	Combined	2021-2022 Actuals as of 1/31/2022
A REVENUES					
1 LCFF Sources					
State Aid - Current Year	8015	8,825,380	-	8,825,380	4,407,365
Education Protection Account State Aid - Current Year	8012	220,034	-	220,034	117,366
State Aid - Prior Years	8019	-	-	-	-
Transfers to Charter Schools In Lieu of Property Taxes	8096	703,000	-	703,000	309,573
Other LCFF Transfers	8091, 8097	-	-	-	-
Total, LCFF Sources		9,748,414	-	9,748,414	4,834,304
2 Federal Revenues (See NOTE in Section L)					
No Child Left Behind	8290	-	42,436	42,436	6,761
Special Education - Federal	8181, 8182	-	137,521	137,521	-
Child Nutrition - Federal	8220	-	-	-	-
Other Federal Revenues	8110, 8260-8299	-	-	-	-
Total, Federal Revenues		-	179,957	179,957	6,761
3 Other State Revenues					
All Other State Revenues	8500	199,625	873,549	1,073,174	605,233
Total, Other State Revenues		199,625	873,549	1,073,174	605,233
4 Other Local Revenues					
Special Education - State	8792	-	786,622	786,622	372,442
All Other Local Revenues	8600-8699	159,682	-	159,682	164,152
Total, Local Revenues		159,682	786,622	946,304	536,594
5 TOTAL REVENUES					
		10,107,721	1,840,128	11,947,849	5,982,892
B EXPENDITURES					
1 Certificated Salaries					
Certificated Teachers' Salaries	1100	3,228,494	1,054,433	4,282,927	2,457,454
Certificated Pupil Support Salaries	1200	82,292	274,205	356,497	206,303
Certificated Supervisors' and Administrators' Salaries	1300	351,495	56,490	407,985	247,766
Other Certificated Salaries	1900	-	-	-	-
Total, Certificated Salaries		3,662,281	1,385,128	5,047,409	2,911,523
2 Noncertificated Salaries					
Noncertificated Instructional Salaries	2100	201,314	167,473	368,787	175,463
Noncertificated Support Salaries	2200	189,627	-	189,627	78,767
Noncertificated Supervisors' and Administrators' Salaries	2300	-	-	-	-
Clerical and Office Salaries	2400	325,578	20,775	346,353	194,589
Other Noncertificated Salaries	2900	8,000	-	8,000	2,094
Total, Noncertificated Salaries		724,519	188,248	912,767	450,913
3 Employee Benefits					
STRS	3101-3102	565,423	207,694	773,117	459,403
PERS	3201-3202	139,157	35,757	174,914	89,373
OASDI / Medicare / Alternative	3301-3332	123,035	31,632	154,667	86,095
Health and Welfare Benefits	3401-3402	428,876	244,688	673,564	330,443
Unemployment Insurance	3501-3502	28,197	10,714	38,911	9,862
Workers' Compensation Insurance	3601-3602	-	-	-	-
OPEB, Allocated	3701-3702	-	-	-	-
OPEB, Active Employees	3751-3752	-	-	-	-
Other Employee Benefits	3901-3902	-	-	-	-
Total, Employee Benefits		1,284,688	530,485	1,815,173	975,176
4 Books and Supplies					
Approved Textbooks and Core Curricula Materials	4100	-	118,058	118,058	100,712
Books and Other Reference Materials	4200	-	-	-	-
Materials and Supplies	4300	186,034	30,750	216,784	107,643
Noncapitalized Equipment	4400	20,000	2,400	22,400	10,151
Food	4700	225,000	-	225,000	83,643
Total, Books and Supplies		431,034	151,208	582,242	302,149

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

SECOND INTERIM REPORT

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

Description	Object Code	Budget		Combined	2021-2022 Actuals as of 1/31/2022
		Unrestricted	Restricted		
5 Services and Other Operating Expenditures					
Subagreements for Services	5100	-	-	-	-
Travel and Conferences	5200	7,790	2,000	9,790	2,637
Dues and Memberships	5300	1,850	-	1,850	235
Insurance	5400	-	-	-	-
Operating and Housekeeping Services	5500	335,000	-	335,000	236,296
Rentals, Leases, Repairs, and Noncap. Improvements	5600	2,097,430	-	2,097,430	1,395,194
Transfers of Direct Costs	5700	(232,500)	100,000	(132,500)	(61,639)
Professional/Consulting Services and Operating Expend.	5800	198,427	401,717	600,144	187,504
Communications	5900	1,800	-	1,800	1,169
Total, Services and Other Operating Expenditures		2,409,797	503,717	2,913,514	1,761,396
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	1,173,583	-	1,173,583	-
Other Outgo	7141	97,484	-	97,484	-
Debt Service:					
Interest	7438	-	-	-	-
Principal	7439	-	-	-	-
Total, Other Outgo		1,271,067	-	1,271,067	-
8 TOTAL EXPENDITURES		9,783,386	2,758,786	12,542,172	6,401,157
C EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES		324,335	(918,658)	(594,323)	(418,265)
D OTHER FINANCING SOURCES / USES					
1 Other Sources			-	-	-
2 Less: Other Uses (REU)				-	-
3 Contributions Between Unrestricted and Restricted Accounts (must net to zero)		(644,149)	644,149	-	-
4 Total, Other Financing Sources / Uses		(644,149)	644,149	-	-
E NET INCREASE (DECREASE IN FUND BALANCE / NET POSITION)		(319,814)	(274,509)	(594,323)	(418,265)
F FUND BALANCE / NET POSITION					
1 Beginning Fund Balance / Net Position As of Estimated Actuals		3,480,079	513,071	3,993,150	3,993,150
2 Ending Fund Balance / Net Position		3,160,265	238,562	3,398,827	3,574,885

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

SECOND INTERIM REPORT

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

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

For information in this report, please contact:

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
Email Address

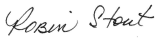
drush@newcastle.k12.ca.us
Email Address

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: March 14, 2022

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)

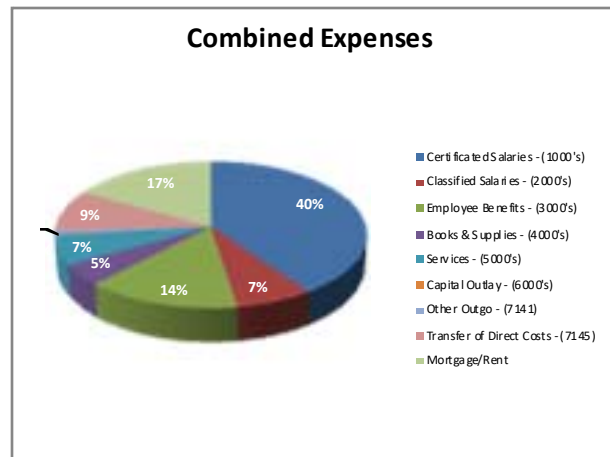
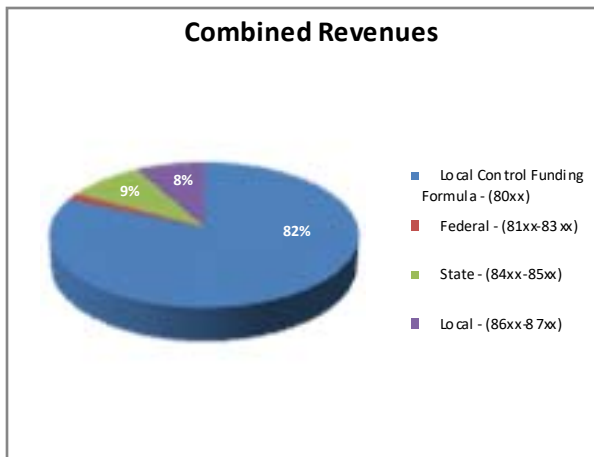
Date: _____

ROCKLIN ACADEMY GATEWAY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
2021-2022 SECOND INTERIM REPORT

Description	Budget			Actuals as of 1/31/2022	Variance %
	Unrestricted	Restricted	Combined		
Revenues:					
Local Control Funding Formula - (80xx)	\$ 9,748,414	\$ -	\$ 9,748,414	\$ 4,834,304	50.00%
Federal - (81xx-83xx)	-	179,957	179,957	6,761	4.00%
State - (84xx-85xx)	199,625	873,549	1,073,174	605,233	56.00%
Local - (86xx-87xx)	159,682	786,622	946,304	536,594	57.00%
Contribution - (8980)	(644,149)	644,149	-	-	#DIV/0!
Total Revenue	\$ 9,463,572	\$ 2,484,277	\$ 11,947,849	\$ 5,982,892	50.00%

Description	Unrestricted	Restricted	Combined	Actuals	Variance %
Expenditures:					
Certificated Salaries - (1000's)	\$ 3,662,281	\$ 1,385,128	\$ 5,047,409	\$ 2,911,523	58.00%
Classified Salaries - (2000's)	724,519	188,248	912,767	450,913	49.00%
Employee Benefits - (3000's)	1,284,688	530,485	1,815,173	975,176	54.00%
Books & Supplies - (4000's)	431,034	151,208	582,242	302,149	52.00%
Services - (5000's)	320,627	503,717	824,344	896,972	109.00%
Capital Outlay - (6000's)	-	-	-	-	#DIV/0!
Other Outgo - (7141)	97,484	-	97,484	-	0.00%
Transfer of Direct Costs - (7145)	1,173,583	-	1,173,583	-	0.00%
Mortgage/Rent	2,089,170	-	2,089,170	864,424	41.00%
Total Expenditures	\$ 9,783,386	\$ 2,758,786	\$ 12,542,172	\$ 6,401,157	51.00%

Increase/(Decrease) to Fund Balance	\$ (319,814)	\$ (274,509)	\$ (594,323)	\$ (418,265)	
Fund Balance, Beginning	\$ 3,480,079	\$ 513,071	\$ 3,993,150	\$ 3,993,150	
Fund Balance, Ending	\$ 3,160,265	\$ 238,562	\$ 3,398,827	\$ 3,574,885	



AMERICAN RIVER COLLEGIATE ACADEMY
Statement of Revenues, Expenditures and Changes in Fund Balance
2021-2022 Second Interim Report
Combined

	<u>Combined 2021-2022</u>	<u>Combined 2022-2023</u>	<u>Combined 2023-2024</u>
Enrollment:	61.00	120.00	150.00
Projected ADA:	53.85	114.00	142.50
	88.28%	95.00%	95.00%
<u>Revenues:</u>			
Local Control Funding Formula			
LCFF - General Purpose	\$ 450,117	\$ 1,039,399	\$ 1,329,559
Education Protection Account	10,770	22,800	28,500
In-Lieu Property Tax	<u>64,000</u>	<u>64,000</u>	<u>64,000</u>
Total LCFF	524,887	1,126,199	1,422,059
Federal	356,731	15,000	25,481
State	39,568	25,418	55,268
Local	203,503	99,000	158,503
Total Revenues	<u>\$ 1,124,689</u>	<u>\$ 1,265,617</u>	<u>\$ 1,661,311</u>
<u>Expenditures:</u>			
Certificated Salaries - (1000's)	\$ 485,993	\$ 588,797	\$ 684,767
Classified Salaries - (2000's)	81,209	83,439	85,725
Employee Benefits - (3000's)	169,715	214,729	252,597
Books & Supplies - (4000's)	228,111	115,712	155,250
Services - (5000's)	359,465	345,216	507,362
Capital Outlay - (6000's)	53,500	-	-
Other Outgo - (7141)	5,249	11,142	14,101
Transfer of Direct Costs - (7145)	103,656	174,370	209,873
Transfer of In-direct Costs - (7310)	-	-	-
Debt Service - Principal - (7439)	-	-	-
Debt Service - Interest - (7438)	-	-	-
Total Expenditures	<u>\$ 1,486,898</u>	<u>\$ 1,533,405</u>	<u>\$ 1,909,675</u>
Excess (Deficit) from Operations	(362,209)	(267,788)	(248,364)
<u>Other Financing Transactions:</u>			
Other Financing Sources	400,000	300,000	200,000
Capital Outlay - (6000's)	-	-	-
Debt Service - Principal - (7000's)	-	-	-
Excess (deficit)	<u>37,791</u>	<u>32,212</u>	<u>(48,364)</u>
Fund Balance, Beginning	287,274	325,065	357,277
Fund Balance, Ending	<u>\$ 325,065</u>	<u>\$ 357,277</u>	<u>\$ 308,913</u>
<u>Components of Ending Fund Balance:</u>			
Designated Amounts:			
Reserve for Economic Uncertainties: 5%	74,345	76,670	95,484
Additional Reserve: 15%	223,035	230,011	286,451
Restricted Cash	-	-	-
Prepaid Expenditures	-	-	-
Temporarily Restricted	-	-	-
Unrestricted	27,685	50,596	(73,022)
Fund Balance, Ending	<u>\$ 325,065</u>	<u>\$ 357,277</u>	<u>\$ 308,913</u>

AMERICAN RIVER COLLEGIATE ACADEMY
Statement of Revenues, Expenditures and Changes in Fund Balance
2021-2022 Second Interim
Unrestricted and Restricted
2021-2022

	<u>Unrestricted</u>	<u>Restricted</u>	<u>Combined</u>
<u>Revenues:</u>			
Local Control Funding Formula			
LCFF - General Purpose	\$ 450,117	\$ -	\$ 450,117
Education Protection Account	10,770	-	10,770
In-Lieu Property Tax	64,000	-	64,000
Total LCFF	524,887	-	524,887
Federal	-	356,731	356,731
State	10,316	29,252	39,568
Local	165,000	38,503	203,503
Contributions to Restricted	(37,097)	37,097	-
Total Revenues	\$ 663,106	\$ 461,583	\$ 1,124,689
<u>Expenditures:</u>			
Certificated Salaries - (1000's)	\$ 416,974	\$ 69,019	\$ 485,993
Classified Salaries - (2000's)	77,030	4,179	81,209
Employee Benefits - (3000's)	150,202	19,513	169,715
Books & Supplies - (4000's)	79,247	148,864	228,111
Services - (5000's)	205,344	154,121	359,465
Capital Outlay - (6000's)	-	53,500	53,500
Other Outgo - (7141)	5,249	-	5,249
Transfer of Direct Costs - (7145)	103,656	-	103,656
Transfer of In-direct Costs - (7310)	(15,404)	15,404	-
Debt Service - Principal - (7439)	-	-	-
Debt Service - Interest - (7438)	-	-	-
Total Expenditures	\$ 1,022,298	\$ 464,600	\$ 1,486,898
Excess (Deficit) from Operations	(359,192)	(3,017)	(362,209)
<u>Other Financing Transactions:</u>			
Other Financing Sources	400,000	-	400,000
Capital Outlay - (6000's)	-	-	-
Debt Service - Principal - (7000's)	-	-	-
Excess (deficit)	40,808	(3,017)	37,791
Fund Balance, Beginning	284,257	3,017	287,274
Fund Balance, Ending	\$ 325,065	\$ -	\$ 325,065
<u>Components of Ending Fund Balance:</u>			
Designated Amounts:			
Reserve for Economic Uncertainties: 5%	74,345		74,345
Additional Reserve: 15%	223,035		223,035
Restricted Cash	-	-	-
Prepaid Expenditures	-	-	-
Temporarily Restricted	-	-	-
Unrestricted	27,685	-	27,685
Fund Balance, Ending	\$ 325,065	\$ -	\$ 325,065

AMERICAN RIVER COLLEGIATE ACADEMY
Statement of Revenues, Expenditures and Changes in Fund Balance
2021-2022 Second Interim
Unrestricted and Restricted
2022-2023

	<u>Unrestricted</u>	<u>Restricted</u>	<u>Combined</u>
<u>Revenues:</u>			
Local Control Funding Formula			
LCFF - General Purpose	\$ 1,039,399	\$ -	\$ 1,039,399
Education Protection Account	22,800	-	22,800
In-Lieu Property Tax	64,000	-	64,000
Total LCFF	1,126,199	-	1,126,199
Federal	-	15,000	15,000
State	19,538	5,880	25,418
Local	15,000	84,000	99,000
Contributions to Restricted	(92,952)	92,952	-
Total Revenues	\$ 1,067,785	\$ 197,832	\$ 1,265,617
<u>Expenditures:</u>			
Certificated Salaries - (1000's)	\$ 564,807	\$ 23,990	\$ 588,797
Classified Salaries - (2000's)	81,844	1,595	83,439
Employee Benefits - (3000's)	207,716	7,013	214,729
Books & Supplies - (4000's)	99,944	15,768	115,712
Services - (5000's)	195,750	149,466	345,216
Capital Outlay - (6000's)	-	-	-
Other Outgo - (7141)	11,142	-	11,142
Transfer of Direct Costs - (7145)	174,370	-	174,370
Debt Service - Principal - (7439)	-	-	-
Debt Service - Interest - (7438)	-	-	-
Total Expenditures	\$ 1,335,573	\$ 197,832	\$ 1,533,405
Excess (Deficit) from Operations	(267,788)	-	(267,788)
<u>Other Financing Transactions:</u>			
Other Financing Sources	300,000	-	300,000
Capital Outlay - (6000's)	-	-	-
Debt Service - Principal - (7000's)	-	-	-
Excess (deficit)	32,212	-	32,212
Fund Balance, Beginning	325,065	-	325,065
Fund Balance, Ending	\$ 357,277	\$ -	\$ 357,277
<u>Components of Ending Fund Balance:</u>			
Designated Amounts:			
Reserve for Economic Uncertainties: 5%	76,670		76,670
Additional Reserve: 15%	230,011		230,011
Restricted Cash	-	-	-
Prepaid Expenditures	-	-	-
Temporarily Restricted	-	-	-
Unrestricted	50,596	-	50,596
Fund Balance, Ending	\$ 357,277	\$ -	\$ 357,277

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

	<u>Unrestricted</u>	<u>Restricted</u>	<u>Combined</u>
<u>Revenues:</u>			
Local Control Funding Formula			
LCFF - General Purpose	\$ 1,329,559	\$ -	\$ 1,329,559
Education Protection Account	28,500	-	28,500
In-Lieu Property Tax	64,000	-	64,000
Total LCFF	1,422,059	-	1,422,059
Federal	-	25,481	25,481
State	42,038	13,230	55,268
Local	15,000	143,503	158,503
Contributions to Restricted	(156,574)	156,574	-
Total Revenues	\$ 1,322,523	\$ 338,788	\$ 1,661,311
<u>Expenditures:</u>			
Certificated Salaries - (1000's)	\$ 660,177	\$ 24,590	\$ 684,767
Classified Salaries - (2000's)	84,090	1,635	85,725
Employee Benefits - (3000's)	245,409	7,188	252,597
Books & Supplies - (4000's)	131,817	23,433	155,250
Services - (5000's)	225,420	281,942	507,362
Capital Outlay - (6000's)	-	-	-
Other Outgo - (7141)	14,101	-	14,101
Transfer of Direct Costs - (7145)	209,873	-	209,873
Debt Service - Principal - (7439)	-	-	-
Debt Service - Interest - (7438)	-	-	-
Total Expenditures	\$ 1,570,887	\$ 338,788	\$ 1,909,675
Excess (Deficit) from Operations	(248,364)	-	(248,364)
<u>Other Financing Transactions:</u>			
Other Financing Sources	200,000	-	200,000
Capital Outlay - (6000's)	-	-	-
Debt Service - Principal - (7000's)	-	-	-
Excess (deficit)	(48,364)	-	(48,364)
Fund Balance, Beginning	357,277	-	357,277
Fund Balance, Ending	\$ 308,913	\$ -	\$ 308,913
<u>Components of Ending Fund Balance:</u>			
Designated Amounts:			
Reserve for Economic Uncertainties: 5%	95,484		95,484
Additional Reserve: 15%	286,451		286,451
Restricted Cash	-	-	-
Prepaid Expenditures	-	-	-
Temporarily Restricted	-	-	-
Unrestricted	(73,022)	-	(73,022)
Fund Balance, Ending	\$ 308,913	\$ -	\$ 308,913

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

SECOND INTERIM 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	Budget		Combined	Actuals as of 1/31/2022
		Unrestricted	Restricted		
A REVENUES					
1 LCFF Sources					
State Aid - Current Year	8015	450,117	-	450,117	85,495
Education Protection Account State Aid - Current Year	8012	10,770	-	10,770	41,878
State Aid - Prior Years	8019	-	-	-	-
Transfers to Charter Schools In Lieu of Property Taxes	8096	64,000	-	64,000	43,032
Other LCFF Transfers	8091, 8097	-	-	-	-
Total, LCFF Sources		524,887	-	524,887	170,405
2 Federal Revenues (See NOTE in Section L)					
No Child Left Behind	8290	-	-	-	-
Special Education - Federal	8181, 8182	-	6,731	6,731	-
Child Nutrition - Federal	8220	-	-	-	-
Other Federal Revenues	8110, 8260-8299	-	350,000	350,000	-
Total, Federal Revenues		-	356,731	356,731	-
3 Other State Revenues					
All Other State Revenues	8500	10,316	29,252	39,568	-
Total, Other State Revenues		10,316	29,252	39,568	-
4 Other Local Revenues					
Special Education - State	8792	-	38,503	38,503	8,184
All Other Local Revenues	8600-8699	165,000	-	165,000	108,606
Total, Local Revenues		165,000	38,503	203,503	116,790
5 TOTAL REVENUES		700,203	424,486	1,124,689	287,195
B EXPENDITURES					
1 Certificated Salaries					
Certificated Teachers' Salaries	1100	292,699	63,203	355,902	176,685
Certificated Pupil Support Salaries	1200	3,744	1,579	5,323	3,208
Certificated Supervisors' and Administrators' Salaries	1300	120,531	4,237	124,768	75,160
Other Certificated Salaries	1900	-	-	-	-
Total, Certificated Salaries		416,974	69,019	485,993	255,053
2 Noncertificated Salaries					
Noncertificated Instructional Salaries	2100	27,204	2,688	29,892	10,493
Noncertificated Support Salaries	2200	8,000	-	8,000	2,234
Noncertificated Supervisors' and Administrators' Salaries	2300	-	-	-	-
Clerical and Office Salaries	2400	41,826	1,491	43,317	22,301
Other Noncertificated Salaries	2900	-	-	-	-
Total, Noncertificated Salaries		77,030	4,179	81,209	35,028
3 Employee Benefits					
STRS	3101-3102	73,065	6,284	79,349	42,593
PERS	3201-3202	10,841	342	11,183	5,531
OASDI / Medicare / Alternative	3301-3302	13,012	726	13,738	6,549
Health and Welfare Benefits	3401-3402	48,674	11,943	60,617	17,112
Unemployment Insurance	3501-3502	4,610	218	4,828	875
Workers' Compensation Insurance	3601-3602	-	-	-	-
OPEB, Allocated	3701-3702	-	-	-	-
OPEB, Active Employees	3751-3752	-	-	-	-
Other Employee Benefits	3901-3902	-	-	-	-
Total, Employee Benefits		150,202	19,513	169,715	72,660
4 Books and Supplies					
Approved Textbooks and Core Curricula Materials	4100	5,817	7,211	13,028	12,447
Books and Other Reference Materials	4200	-	-	-	-
Materials and Supplies	4300	60,830	141,653	202,483	26,763
Noncapitalized Equipment	4400	12,600	-	12,600	1,234
Food	4700	-	-	-	-
Total, Books and Supplies		79,247	148,864	228,111	40,444

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

SECOND INTERIM 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	Budget		Combined	Actuals as of 1/31/2022
			Restricted			
5 Services and Other Operating Expenditures						
Subagreements for Services	5100	-				
Travel and Conferences	5200	2,620	650		3,270	926
Dues and Memberships	5300	970	-		970	470
Insurance	5400	-	-		-	-
Operating and Housekeeping Services	5500	6,000	-		6,000	3,257
Rentals, Leases, Repairs, and Noncap. Improvements	5600	177,700	-		177,700	104,550
Transfers of Direct Costs	5700	13,914	-		13,914	(439)
Professional/Consulting Services and Operating Expend.	5800	4,090	146,740		150,830	16,353
Communications	5900	50	6,731		6,781	34
Total, Services and Other Operating Expenditures		205,344	154,121		359,465	125,151
6 Capital Outlay						
Land and Land Improvements	6100	-	-		-	-
Books and Improvements of buildings	6200	-	-		-	-
Books and Media for New School Libraries	6300	-	-		-	-
Equipment	6400	-	53,500		53,500	-
Equipment Replacement	6500	-	-		-	-
Depreciation Expense (accrual basis only)	6900	-	-		-	-
Total, Capital Outlay		-	53,500		53,500	-
7 Other Outgo						
Transfers of Direct Costs	7145	103,656	-		103,656	-
Other Outgo	7141	5,249	-		5,249	-
Transfer of Indirect Costs	7310	(15,404)	15,404		-	-
Debt Service:						
Interest	7438	-	-		-	-
Principal	7439	-	-		-	-
Total, Other Outgo		93,501	15,404		108,905	-
8 TOTAL EXPENDITURES		1,022,298	464,600		1,486,898	528,336
C EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES		(322,095)	(40,114)		(362,209)	(241,141)
D OTHER FINANCING SOURCES / USES						
1 Other Sources		400,000			400,000	-
2 Less: Other Uses (REU)					-	-
3 Contributions Between Unrestricted and Restricted Accounts (must net to zero)		(37,097)	37,097		-	-
4 Total, Other Financing Sources / Uses		362,903	37,097		400,000	-
E NET INCREASE (DECREASE IN FUND BALANCE / NET POSITION)		40,808	(3,017)		37,791	(241,141)
F FUND BALANCE / NET POSITION						
1 Beginning Fund Balance / Net Position As of Estimated Actuals		284,257	3,017		287,274	287,274
2 Ending Fund Balance / Net Position		325,065	-		325,065	46,133

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

SECOND INTERIM REPORT

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

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

For information in this report, please contact:

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

To the entity that approved the charter school:

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

Signed: *Robin Stout* Date: March 15, 2022
Charter School Official
(Original signature required)

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

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.

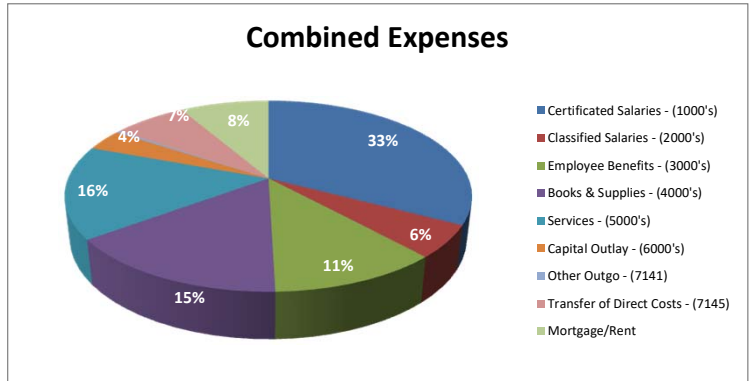
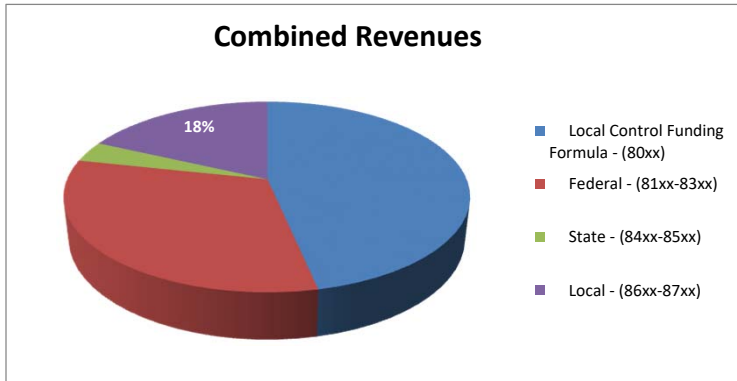
Signed: _____ Date: _____
County Superintendent/Designee
(Original signature required)

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

Description	Budget			Actuals as of 1/31	Variance %
	Unrestricted	Restricted	Combined		
Revenues:					
Local Control Funding Formula - (80xx)	\$ 524,887	\$ -	\$ 524,887	\$ 234,259	224.00%
Federal - (81xx-83xx)	-	356,731	356,731	-	#DIV/0!
State - (84xx-85xx)	10,316	29,252	39,568	-	#DIV/0!
Local - (86xx-87xx)	165,000	38,503	203,503	116,790	174.00%
Contribution - (8980)	(37,097)	37,097	-	-	#DIV/0!
Total Revenues	\$ 663,106	\$ 461,583	\$ 1,124,689	\$ 351,049	320.00%

Description	Unrestricted	Restricted	Combined	Combined	
				Combined	Combined
Expenditures:					
Certificated Salaries - (1000's)	\$ 416,974	\$ 69,019	\$ 485,993	\$ 255,053	191.00%
Classified Salaries - (2000's)	77,030	4,179	81,209	35,028	232.00%
Employee Benefits - (3000's)	150,202	19,513	169,715	72,660	234.00%
Books & Supplies - (4000's)	79,247	148,864	228,111	40,444	564.00%
Services - (5000's)	80,344	154,121	234,465	41,347	567.00%
Capital Outlay - (6000's)	-	53,500	53,500	-	#DIV/0!
Other Outgo - (7141)	5,249	-	5,249	-	#DIV/0!
Transfer of Direct Costs - (7145)	103,656	-	103,656	-	#DIV/0!
Mortgage/Rent	125,000	-	125,000	83,804	149.00%
Total Expenditures	\$ 1,037,702	\$ 449,196	\$ 1,486,898	\$ 528,336	281.00%

Increase/(Decrease) to Fund Balance	\$ (374,596)	\$ 12,387	\$ (362,209)	\$ (177,287)	
Contribution from Other School	\$ 400,000	\$ -	\$ 400,000	\$ -	
Fund Balance, Beginning	\$ 284,257	\$ 3,017	\$ 287,274	\$ 287,274	
Fund Balance, Ending	\$ 309,661	\$ 15,404	\$ 325,065	\$ 109,987	



AMERICAN RIVER COLLEGIATE ACADEMY

2021-2022 Second Interim Report

2021-2022 Cashflow Projection

DESCRIPTION	OBJECT	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	ACCRUAL	TOTAL
		ACTUALS					PROJECTION								
A. BEGINNING CASH	9110	155,265	102,454	81,257	49,831	72,789	30,981	597	10,603	8,705	1,937	7,110	4,728		
B. RECEIPTS															
Revenue Limit Sources															
LCFF / General Purpose	8010-8019	-	42,971	25,491	16,387	16,387	(57,349)	41,608	90,023	63,016	63,016	63,016		85,551	450,117
EPA	8012	-	-	-	-	-	41,878	-	(31,108)	-	-	-		-	10,770
In-Lieu Property Taxes	8080-8099	-	10,140	14,574	-	-	-	18,318	5,120	5,120	5,120	5,120		488	64,000
TOTAL LCFF		-	53,111	40,065	16,387	16,387	(15,471)	59,926	64,035	68,136	68,136	68,136		86,039	524,887
Federal Revenue	8100-8299	-	-	-	-	-	-	-	-	-	-	-		356,731	356,731
State Revenue	8300-8599	-	-	-	-	-	-	-	9,892	4,748	4,748	4,748		15,432	39,568
Local	8600-8799	-	890	2,944	1,726	-	9,419	101,811	4,815	4,815	4,815	4,815		4,815	203,503
All Other Financing Sources	8930-8979	-	-	-	-	-	-	-	-	-	-	-	400,000	-	400,000
TOTAL RECEIPTS		-	54,001	43,009	18,113	16,387	(6,052)	161,737	68,850	82,843	77,699	77,699	409,563	520,840	1,524,689
C. DISBURSEMENTS															
Certificated Salaries	1000-1999	40,981	39,314	35,197	35,047	34,671	35,022	34,822	35,000	35,000	35,000	35,000	35,000	55,939	485,993
Classified Salaries	2000-2999	1,138	4,491	6,780	6,186	5,821	5,459	5,153	6,200	6,200	6,200	6,200	6,200	15,181	81,209
Employee Benefits (All)	3000-3999	9,831	10,200	10,617	10,648	10,507	10,479	10,380	11,000	11,000	11,000	11,000	11,000	42,953	169,715
Books, Supplies	4000-4999	396	745	22,316	14,017	278	1,135	1,557	9,124	9,124	68,433	9,124	13,687	78,175	228,111
Services	5000-5999	39,596	23,988	10,782	8,839	6,918	15,208	19,819	28,757	28,757	71,893	28,757	28,757	47,394	359,465
Capital Outlay	6000-6999	-	-	-	-	-	-	-	19,530	-	-	-	-	33,970	53,500
Other Outgo	7141	-	-	-	-	-	-	-	-	-	-	-	-	5,249	5,249
Transfer of Direct Costs	7145	-	-	-	-	-	-	-	-	-	-	-	-	103,656	103,656
Debt Service - Principal	7439	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt Service - Interest	7438	-	-	-	-	-	-	-	-	-	-	-	-	-	-
All Other Financing Sources		-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL DISBURSEMENTS		91,942	78,738	85,692	74,737	58,195	67,303	71,731	90,081	109,611	192,526	90,081	94,644	381,617	1,486,898
D. PRIOR YEAR TRANSACTIONS															
Cash Not In Treasury	9111-9199	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accounts Receivable (Governments)	9290	-	3,540	11,257	-	-	42,971	-	-	-	-	-	20,617	-	78,385
Prepaid Expenditures	9330	39,131	-	-	-	-	-	-	-	-	-	-	15,578	-	54,709
Other Current Assets	9340	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accounts Payable	9500-9599	-	-	-	(418)	-	-	-	(667)	-	-	-	-	-	(1,085)
Deferred Revenue	9650	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interfund borrowing	9610	-	-	-	80,000	-	-	(80,000)	20,000	20,000	120,000	10,000	(170,000)	-	-
TOTAL PRIOR YEAR TRANSACTIONS		39,131	3,540	11,257	79,582	-	42,971	(80,000)	19,333	20,000	120,000	10,000	(133,805)	-	132,009
E. NET INCREASE/DECREASE (B-C+D)		(52,811)	(21,197)	(31,426)	22,958	(41,806)	(30,384)	10,006	(1,898)	(6,768)	5,173	(2,382)	181,114	139,223	169,800
F. ENDING CASH (A + E)		102,454	81,257	49,831	72,789	30,981	597	10,603	8,705	1,937	7,110	4,728	185,842		
G. ENDING CASH, PLUS ACCRUALS															325,065

Cash
ck figure

Expenses	1,486,898
Days per year	365
Exp per day	4,074
Cash	185,842
Days Cash On Hand	46
Cash + Deferral	325,065
	80
Cash + Deferral - AP	706,682
	173

AMERICAN RIVER COLLEGIATE ACADEMY

2021-2022 Second Interim Report

2022-2023 Cashflow Projection

DESCRIPTION	OBJECT	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	ACCRUAL	TOTAL
A. BEGINNING CASH	9110	185,842	34,195	20,370	18,329	22,204	8,149	55,786	9,004	89,386	89,693	92,498	98,755		
B. RECEIPTS															
Revenue Limit Sources															
LCFF / General Purpose	8010-8019	51,970	51,970	93,546	93,546	93,546	93,546	93,546	93,546	93,546	93,546	93,546	-	93,545	1,039,399
EPA	8012	-	-	5,700	-	5,700	-	5,700	-	5,700	-	-	5,700	-	22,800
In-Lieu Property Taxes	8080-8099	-	3,840	7,680	5,120	5,120	5,120	5,120	5,120	5,120	5,440	5,440	5,440	5,440	64,000
TOTAL LCFF		51,970	55,810	106,926	98,666	98,666	104,366	98,666	98,666	104,366	98,986	98,986	11,140	98,985	1,126,199
Federal Revenue	8100-8299	-	1,350	-	2,700	-	-	3,000	-	3,750	-	-	-	-	4,200
State Revenue	8300-8599	-	-	-	-	3,813	1,271	1,017	1,525	-	1,271	1,271	2,542	12,708	25,418
Local	8600-8799	60	-	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	3,940	50,000	99,000
All Other Financing Sources	8930-8979	-	-	-	-	-	-	-	-	-	-	-	300,000	-	300,000
TOTAL RECEIPTS		52,030	57,160	111,926	106,366	107,479	110,637	107,683	105,191	113,116	105,257	105,257	317,622	165,893	1,565,617
C. DISBURSEMENTS															
Certificated Salaries	1000-1999	35,300	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	3,497	588,797
Classified Salaries	2000-2999	4,670	7,100	7,100	7,100	7,100	7,100	7,100	7,100	7,100	7,100	7,100	7,100	669	83,439
Employee Benefits (All)	3000-3999	11,591	16,559	16,559	16,559	16,559	16,559	16,559	16,559	16,559	16,559	16,559	16,559	20,989	214,729
Books, Supplies	4000-4999	30,085	9,257	5,786	11,571	11,571	5,786	13,885	4,628	4,628	4,628	4,628	6,900	2,359	115,712
Services	5000-5999	17,261	17,261	34,522	17,261	86,304	24,165	24,165	20,713	34,522	24,165	20,713	20,700	3,464	345,216
Capital Outlay	6000-6999	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Outgo	7141	-	-	-	-	-	-	5,571	-	-	-	-	-	-	5,571
Transfer of Direct Costs	7145	-	-	-	-	-	-	87,185	-	-	-	-	-	-	87,185
Debt Service - Principal	7439	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt Service - Interest	7438	-	-	-	-	-	-	-	-	-	-	-	-	-	-
All Other Financing Sources		-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL DISBURSEMENTS		98,907	100,177	113,967	102,491	171,534	103,610	204,465	99,000	112,809	102,452	99,000	101,259	123,734	1,533,405
D. PRIOR YEAR TRANSACTIONS															
Cash Not In Treasury	9111-9199	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accounts Receivable (Governments)	9290	86,039	-	-	-	-	40,610	-	394,191	-	-	-	-	-	520,840
Prepaid Expenditures	9330	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Current Assets	9340	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accounts Payable	9500-9599	(190,809)	(190,806)	-	-	-	-	-	-	-	-	-	-	-	(381,617)
Deferred Revenue	9650	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interfund borrowing	9610	-	220,000	-	-	50,000	-	50,000	(320,000)	-	-	-	-	-	-
TOTAL PRIOR YEAR TRANSACTIONS		(104,770)	29,192	-	-	50,000	40,610	50,000	74,191	-	-	-	-	-	139,223
E. NET INCREASE/DECREASE (B-C+D)		(151,647)	(13,825)	(2,041)	3,875	(14,055)	47,637	(46,782)	80,382	307	2,805	6,257	216,363	42,159	171,435
F. ENDING CASH (A + E)		34,195	20,370	18,329	22,204	8,149	55,786	9,004	89,386	89,693	92,498	98,755	315,118		
G. ENDING CASH, PLUS ACCRUALS															357,277

Expenses	1,533,405
Days per year	365
Exp per day	4,201
Cash	315,118
Days Cash On Hand	75
Cash + Deferral	357,277
	85
Cash + Deferral - AP	481,011
	114

AMERICAN RIVER COLLEGIATE ACADEMY 2021-2022 Second Interim Report 2023-2024 Cashflow Projection

DESCRIPTION	OBJECT	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	ACCRUAL	TOTAL
A. BEGINNING CASH	9110	315,118	231,568	193,230	189,627	198,532	109,667	121,488	62,073	73,948	75,708	82,277	93,919		
B. RECEIPTS															
Revenue Limit Sources															
LCFF / General Purpose	8010-8019	66,478	66,478	119,660	119,660	119,660	119,660	119,660	119,660	119,660	119,660	119,660		119,663	1,329,559
EPA	8012	-	-	7,125	-	-	7,125	-	-	7,125	-	-	7,125	-	28,500
In-Lieu Property Taxes	8080-8099	-	3,840	7,680	5,120	5,120	5,120	5,120	5,120	5,120	5,440	5,440	5,440	5,440	64,000
TOTAL LCFF		66,478	70,318	134,465	124,780	124,780	131,905	124,780	124,780	131,905	125,100	125,100	125,100	125,565	1,422,059
Federal Revenue	8100-8299	-	2,293	-	4,587	-	-	5,096	-	6,370	-	-	-	7,135	25,481
State Revenue	8300-8599	-	-	-	-	8,290	2,763	2,211	3,316	-	2,763	2,763	5,527	27,635	55,268
Local	8600-8799	-	-	6,300	6,300	6,300	6,300	6,300	6,300	6,300	6,300	6,300	5,781	96,022	158,503
All Other Financing Sources	8930-8979	-	-	-	-	-	-	-	-	-	-	-	200,000	-	200,000
TOTAL RECEIPTS		66,478	72,611	140,765	135,667	139,370	140,968	138,387	134,396	144,575	134,163	134,163	223,873	255,895	1,861,311
C. DISBURSEMENTS															
Certificated Salaries	1000-1999	40,704	58,500	58,500	58,500	58,500	58,500	58,500	58,500	58,500	58,500	58,500	59,063		684,767
Classified Salaries	2000-2999	4,925	7,300	7,300	7,300	7,300	7,300	7,300	7,300	7,300	7,300	7,300	7,800		85,725
Employee Benefits (All)	3000-3999	13,917	20,069	20,069	20,069	20,069	20,069	20,069	20,069	20,069	20,069	20,069	20,069	20,393	17,597
Books, Supplies	4000-4999	40,365	12,420	7,763	15,525	15,525	7,763	18,630	6,210	6,210	6,210	6,210	9,300	3,119	155,250
Services	5000-5999	25,368	25,368	50,736	25,368	126,841	35,515	35,515	30,442	50,736	35,515	30,442	30,400	5,116	507,362
Capital Outlay	6000-6999	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Outgo	7141	-	-	-	-	-	-	7,051	-	-	-	-	-	7,050	14,101
Transfer of Direct Costs	7145	-	-	-	-	-	-	104,937	-	-	-	-	-	104,936	209,873
Debt Service - Principal	7439	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt Service - Interest	7438	-	-	-	-	-	-	-	-	-	-	-	-	-	-
All Other Financing Sources		-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL DISBURSEMENTS		125,279	123,657	144,368	126,762	228,235	129,147	252,002	122,521	142,815	127,594	122,521	126,956	137,818	1,909,675
D. PRIOR YEAR TRANSACTIONS															
Cash Not In Treasury	9111-9199	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accounts Receivable (Governments)	9290	98,985	12,708	-	-	-	-	54,200	-	-	-	-	-	-	165,893
Prepaid Expenditures	9330	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Current Assets	9340	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accounts Payable	9500-9599	(123,734)	-	-	-	-	-	-	-	-	-	-	-	-	(123,734)
Deferred Revenue	9650	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interfund borrowing	9610	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL PRIOR YEAR TRANSACTIONS		(24,749)	12,708	-	-	-	-	54,200	-	-	-	-	-	-	42,159
E. NET INCREASE/DECREASE (B-C+D)		(83,550)	(38,338)	(3,603)	8,905	(88,865)	11,821	(59,415)	11,875	1,760	6,569	11,642	96,917	118,077	(6,205)
F. ENDING CASH (A + E)		231,568	193,230	189,627	198,532	109,667	121,488	62,073	73,948	75,708	82,277	93,919	190,836		
G. ENDING CASH, PLUS ACCRUALS															308,913

Expenses	1,909,675
Days per year	365
Exp per day	5,232
Cash	190,836
Days Cash On Hand	36
Cash + Deferral	308,913
	59
Cash + Deferral - AP	446,731
	85