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April 20, 2023

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

RE: FY 2022-2023 Second Interim Budget Report

Dear Mr. Ensign,

Thank you for the timely submission of Rocklin Academy Gateway Charter School's (Gateway) 2022-23 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 that the Unrestricted Ending Fund Balance will increase in every year of the projections by \$1,142 in 2022-23, by \$69,753 in 2023-24 and by \$87,348 in 2024-25.
- The charter is projecting an increase of 35.35 ADA in 2023-24 and flat ADA for 2024-25.
- We noted the 2<sup>nd</sup> Interim LCFF calculator projected the 2023-24 and 2024-25 COLAs as 5.38% and 4.02%, respectively. The January Governor's Budget provided updated COLA estimates of 8.13% for 2023-24 and 3.54% for 2024-25. Please provide an explanation for the difference in COLA used.

We are requesting that Gateway also 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](mailto:rtoste@newcastle.k12.ca.us)

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



# ROCKLIN ACADEMY

## FAMILY OF SCHOOLS

**2022-2023**

## **Second Interim Budget Report**

**Presented to the Board of Directors  
March 13, 2023**

# ROCKLIN ACADEMY FAMILY OF SCHOOLS

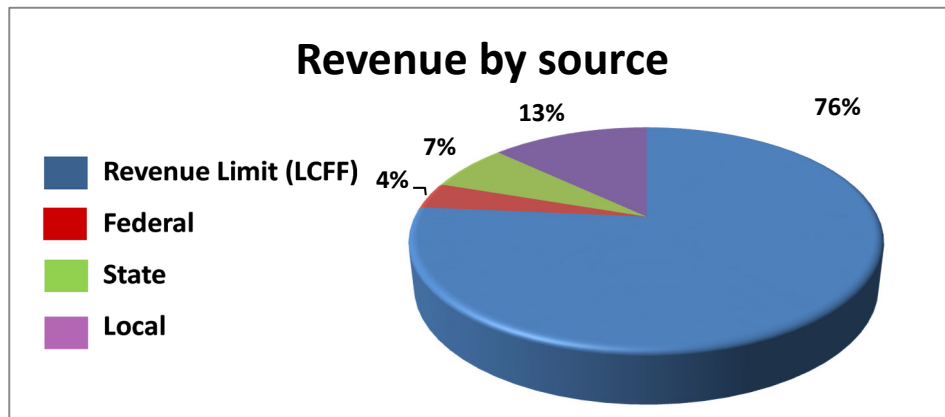
## 2022-2023 Second Interim Budget Report

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 1<sup>st</sup> through October 31<sup>st</sup>. We then review the budget again with the Second Interim Report which is from July 1<sup>st</sup> through January 31<sup>st</sup>. The Budget, First Interim and Second Interim all project the financial activity through June 30<sup>th</sup>. We use this report to summarize the cost to provide necessary resources and support for the students of the Rocklin Academy Family of Schools (RAFOS).

### Revenue Components

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

Description	Unrestricted	Restricted	Combined
Local Control Funding Formula	\$ 25,916,200		\$ 25,916,200
Federal	-	1,277,624	1,277,624
State	484,792	1,807,101	2,291,893
Local	2,329,012	2,095,205	4,424,217
Contribution to Restricted	(1,629,308)	1,629,308	-
<b>TOTAL</b>	<b>\$ 27,100,696</b>	<b>\$ 6,809,238</b>	<b>\$ 33,909,934</b>



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

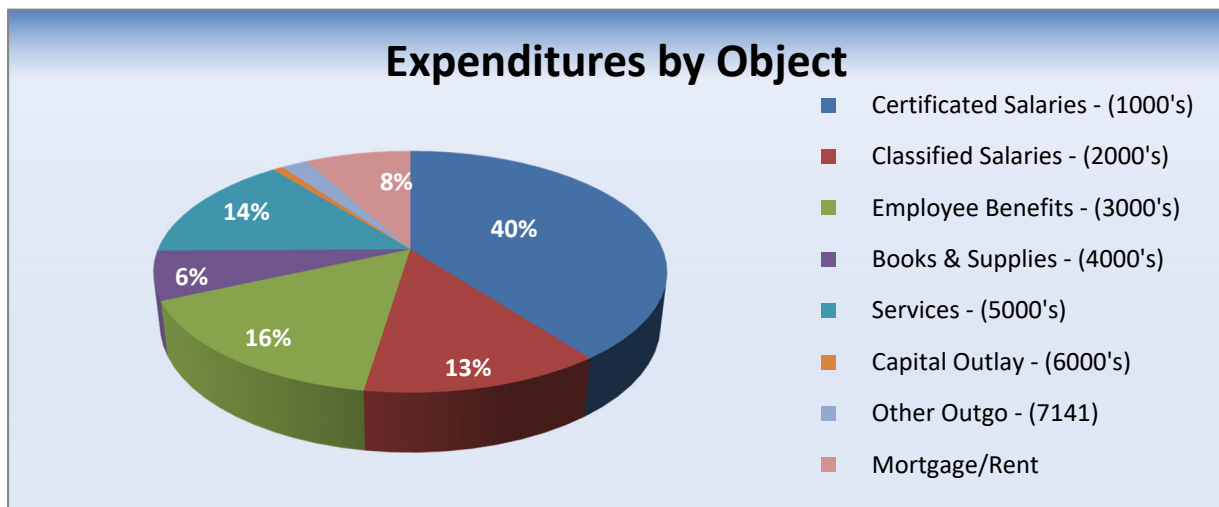
The most significant adjustments were within the local revenue source to account for the revenue for food services. As of this reporting period we have it shown within one school site. We will be revising as we work toward closing out the books. The overall net of revenues less expenses is immaterial to the financial statements.

### **Expenditure Components**

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

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

Description	Unrestricted	Restricted	Combined
Certificated Salaries - (1000's)	\$ 10,747,542	\$ 2,154,120	\$ 12,901,662
Classified Salaries - (2000's)	3,699,254	459,497	4,158,751
Employee Benefits - (3000's)	4,298,776	868,140	5,166,916
Books & Supplies - (4000's)	1,618,470	511,358	2,129,828
Services - (5000's)	5,254,072	1,603,482	6,857,554
Capital Outlay - (6000's)	181,286	63,500	244,786
Other Outgo - (7141)	658,644	-	658,644
Debt Service - Principal - (7439)	107,017	-	107,017
Debt Service - Interest - (7438)	325,113	-	325,113
In-Direct Costs - (7310)	(26,450)	26,450	-
<b>TOTAL</b>	<b>\$ 26,863,724</b>	<b>\$ 5,686,547</b>	<b>\$ 32,550,271</b>



### **Contributions to Restricted Programs**

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

Special Education	Western Sierra	Rocklin Academy	Gateway	American River	Total
<b>Description</b>					
Contribution	222,966	547,710	656,717	123,220	<b>1,550,613</b>
Revenues	718,313	519,646	1,083,806	71,930	<b>2,393,695</b>

Special Education revenues are determined based on the attendance of all students, irrespective of the number of students receiving special education services. This creates significant variances between revenues and associated expenses specific to each individual school and student needs. This was an increase of approximately \$80,000 over first interim. The majority of this increase was due to adjustments in requirements for our students receiving Special Education services. The remaining \$78,695 contribution to restricted programs is from unrestricted lottery to restricted lottery to cover curriculum costs.

### **Education Protection Account**

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

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

The projected EPA spending plan is indicated below:

EPA Spending Plan for 2022-2023 as of Second interim						
	Western Sierra	Rocklin Academy	Meyers	Gateway	American River	Total
<b>REVENUES</b>						
LCFF (8000's)	2,175,671	1,242,861	93,855	224,866	15,062	<b>3,752,315</b>
<b>EXPENDITURES</b>						
Certificated Instructional Salaries (1000's)	1,752,601	1,046,003	63,855	163,044	7,020	<b>3,032,523</b>
Certificated Instructional Benefits (3000's)	423,070	196,858	30,000	61,822	8,042	<b>719,792</b>
<b>TOTAL</b>	<b>2,175,671</b>	<b>1,242,861</b>	<b>93,855</b>	<b>224,866</b>	<b>15,062</b>	<b>3,752,315</b>
<b>REMAINING</b>	-	-	-	-	-	-

### **Multi-year Projection**

Multi-year projections are based on the best available information at the time of the report. These projections are designed to provide an initial blueprint and to help in budget adoption as well as estimated interims. We will continue to provide updates as more information becomes available. 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.

This year is especially unique coming out of the effects of the Pandemic. We are evaluating out year enrollment and staffing implications and will be making significant adjustments to our multi-year projections within the upcoming budget. We will continue to update the Board as part of the budget development.

### **Cash Flow**

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

We are currently projecting to have a positive cash flow through fiscal years 2022-23, 2023-2024 and 2024-25. Projected ending unrestricted cash balances of \$13,766,282, \$13,722,252 and \$14,310,851 respectively.

### **Conclusion**

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

### **Budget Guidelines and Assumptions**

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

### **Budget Guidelines**

1. The budget shall support the Strategic Plan of the Organization.
2. A Reserve for Economic Uncertainty of 5.00% shall be included in fund balance.
  - a. Our Organizational goal is a 20% reserve (inclusive of the 5% REU) to account for uncertainties.
3. Budget assumptions shall be developed, reviewed and updated on a regular basis.
4. A budget calendar shall be developed and used as a planning guide.
5. Site discretionary balances, up to 10%, may be carried forward. Deficits which occur shall also be carried forward. Site discretionary budgets are based on projected enrollment. Site discretionary accounts will be budgeted at 80% of projection and then trued up as of actual enrollment on 10/31.
6. Restricted fund balances shall be carried forward in accordance with the terms and conditions of the restriction. If terms and conditions allow transfers to unrestricted balances, such transfers may occur.
7. When a new goal, project or program is recommended for authorization, the major competing demands for funding and the specific funding source, and/or allocation or reallocation of resources, shall be identified.
8. One-time funding allocations or resources shall not be used for on-going expenditures.



9. Budget documents shall be summarized by site and type of expenditure. Detailed budget information shall be available so that the Board and public can examine the components of a specific program.
10. The budget document shall include financial data from the projected current actuals and two subsequent years' data.

### ***Budget Assumptions***

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

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

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

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

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

Enrollment for the 2023-24 – 2024-25 school years are currently anticipated as follows:

School	2023-24	2024-25
Western Sierra	755	755
Rocklin Academy*	558	558
Gateway	1,208	1,208
American River	131	161
Total	2,652	2,682

\* Includes both Meyers and Turnstone

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 attainable 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, and will revise enrollment projections within the 2023-2024 budget respectively.

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

Attendance projections are calculated as follows:

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

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

- a. **Local Control Funding Formula (LCFF)** – This formula was established for the 2013-14 school year, and identified a funding timeline at which time all schools would be on an equal base funding amount during the 2020-21 school year. This base funding is known as the “target”, which was reached during the 2018-19 school year. Future adjustments to the base funding are dependent on the Cost of Living Adjustment (COLA) within the Governors’ budget.

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

Targeted pupils are those classified in one of three categories:

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

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

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

While the Governor’s proposal including increasing the COLA, the FCMAT calculator retained the previous rate, which is what was used for this projection. COLA amounts will be adjusted once the May Revise information is released as part of budget development.

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

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

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

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

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

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

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

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

- 1. As a note, we are currently working through our first National School Lunch Program review and will be making adjustments to the tracking of revenues and expenses to a centralized location to ease for reporting. The overall “net” impact of these adjustments is immaterial to the financial statements and to each school respectively.

- iii. **Children’s Programs** – based on projection of students, less costs associated for applicable program.
- iv. **Athletic Contributions** – budgeted upon receipt of funds in the applicable fiscal year.
- v. **Donations** – budgeted upon receipt of funds in the applicable fiscal year. Not budgeted for as part of budget development, adjusted during interim reporting periods based on actuals received.

- 1. **Silicon Schools Fund Grant** - We are pleased that we received two grants from the Silicon Schools Fund for our American River Collegiate Academy school. The grants require that we have certain milestones,

which we believe we will meet. We have included the \$22,000 grant and the grant \$75,000. Although these grants also potentially extends over the out-years, we have only reported the current year apportionment to be fiscally conservative. We will adjust the budgets once additional funds are received or earned. We are grateful for the continued support of this growing school.

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 current year:

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

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

	<u>2023-2024</u>	<u>2024-2025</u>
STRS	19.100%	19.100%
PERS	27.000%	28.100%

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**  
**2022-2023 Second Interim Report**  
**Combined (Unrestricted and Restricted Resources) - Organization Wide**

	<b>Combined 2022-23</b>	<b>Combined 2023-24</b>	<b>Combined 2024-25</b>
<b><u>Revenues:</u></b>			
Local Control Funding Formula	\$ 25,916,200	\$ 28,212,688	\$ 29,683,791
Federal	1,277,624	317,507	330,671
State	2,291,893	716,282	750,897
Local	4,424,217	4,320,161	4,382,745
<b>Total Revenues</b>	<b>33,909,934</b>	<b>33,566,638</b>	<b>35,148,104</b>
<b><u>Expenditures:</u></b>			
Certificated Salaries - (1000's)	12,901,662	12,863,100	13,621,009
Classified Salaries - (2000's)	4,158,751	4,720,312	4,861,030
Employee Benefits - (3000's)	5,166,916	5,400,926	5,799,784
Books & Supplies - (4000's)	2,129,828	2,080,567	2,155,467
Services - (5000's)	6,857,554	6,843,511	7,071,031
Capital Outlay - (6000's)	244,786	-	-
Other Outgo - (7141)	658,644	724,482	783,355
Transfer of Direct Costs - (7145)	-	-	-
Debt Service - Principal - (7439)	107,017	112,017	116,601
Debt Service - Interest - (7438)	325,113	321,948	318,609
<b>Total Expenses</b>	<b>32,550,271</b>	<b>33,066,863</b>	<b>34,726,886</b>
<b>Excess (Deficit) from Operations</b>	<b>1,359,663</b>	<b>499,775</b>	<b>421,218</b>
<b>Fund Balance, Beginning</b>	<b>12,276,741</b>	<b>13,636,404</b>	<b>14,136,179</b>
<b>Fund Balance, Ending</b>	<b>\$ 13,636,404</b>	<b>\$ 14,136,179</b>	<b>\$ 14,557,397</b>
<b><u>Components of Ending Fund Balance:</u></b>			
<b>Designated Amounts:</b>			
Reserve for Economic Uncertainties: 5%	1,819,635	1,580,524	1,662,268
Additional Reserve: 15%	5,249,307	5,637,122	5,927,712
Restricted Cash	209,600	209,600	209,600
Prepaid Expenditures	-	-	-
Temporarily Restricted	1,972,389	1,706,232	1,439,291
Unrestricted	4,385,473	5,002,701	5,318,526
<b>Fund Balance, Ending</b>	<b>\$ 13,636,404</b>	<b>\$ 14,136,179</b>	<b>\$ 14,557,397</b>

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

	Unrestricted First Interim	Unrestricted Second Interim	Variance	
			\$	%
<b><u>Revenues:</u></b>				
Local Control Funding Formula	\$ 26,023,599	\$ 25,916,200	(107,399)	-0.41%
Federal	-	-	-	
State	484,818	484,792	(26)	-0.01%
Local	1,674,802	2,329,012	654,210	28.09%
Contribution to Restricted Programs	(1,565,289)	(1,629,308)	(64,019)	3.93%
<b>Total Revenues</b>	<b>26,617,930</b>	<b>27,100,696</b>	<b>482,766</b>	<b>1.78%</b>
<b><u>Expenditures:</u></b>				
Certificated Salaries - (1000's)	10,839,637	10,747,542	(92,095)	-0.86%
Classified Salaries - (2000's)	3,489,028	3,699,254	210,226	5.68%
Employee Benefits - (3000's)	4,206,987	4,298,776	91,789	2.14%
Books & Supplies - (4000's)	1,332,072	1,618,470	286,398	17.70%
Services - (5000's)	5,229,376	5,254,072	24,696	0.47%
Capital Outlay - (6000's)	111,635	181,286	69,651	38.42%
Other Outgo - (7141)	658,644	658,644	-	0.00%
Transfer of Direct Costs - (7145)	(26,450)	(26,450)	-	0.00%
Debt Service - Principal - (7439)	107,017	107,017	-	0.00%
Debt Service - Interest - (7438)	325,113	325,113	-	0.00%
Reserve - (7999)	-	-	-	#DIV/0!
<b>Total Expenditures</b>	<b>26,273,059</b>	<b>26,863,724</b>	<b>590,665</b>	<b>2.20%</b>
<b>Excess (Deficit) from Operations</b>	<b>344,871</b>	<b>236,972</b>	<b>(107,899)</b>	

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

	<b>Support Services</b>	<b>Childrens Programs</b>	<b>Western Sierra</b>	<b>Rocklin Academy*</b>	<b>Gateway</b>	<b>American River</b>	<b>Organization Wide</b>
<b><u>Revenues:</u></b>							
Local Control Funding Formula	\$ -	\$ -	\$ 8,189,295	\$ 5,446,441	\$ 11,415,963	\$ 864,501	\$ 25,916,200
Federal	-	-	226,795	162,841	327,027	560,961	1,277,624
State	-	-	619,558	550,845	1,066,743	54,747	2,291,893
Local	49,562	1,567,000	642,719	982,354	1,016,747	165,835	4,424,217
<b>Total Revenues</b>	<b>49,562</b>	<b>1,567,000</b>	<b>9,678,367</b>	<b>7,142,481</b>	<b>13,826,480</b>	<b>1,646,044</b>	<b>33,909,934</b>
<b><u>Expenditures:</u></b>							
Certificated Salaries - (1000's)	904,168	-	3,828,535	2,715,315	4,784,118	669,526	12,901,662
Classified Salaries - (2000's)	758,994	1,023,393	696,733	675,339	929,812	74,480	4,158,751
Employee Benefits - (3000's)	507,167	156,810	1,474,184	1,004,033	1,814,785	209,937	5,166,916
Books & Supplies - (4000's)	74,167	72,154	377,778	561,639	749,323	294,767	2,129,828
Services - (5000's)	1,639,331	266,921	859,249	255,904	3,367,285	468,864	6,857,554
Capital Outlay - (6000's)	-	9,700	80,366	34,095	9,380	111,245	244,786
Other Outgo - (7141)	-	-	82,490	450,000	115,735	10,419	658,644
Transfer of Direct Costs - (7145)	(3,842,441)	79,020	1,013,315	1,185,632	1,429,251	135,223	-
Debt Service - Principal - (7439)	-	-	107,017	-	-	-	107,017
Debt Service - Interest - (7438)	-	-	325,113	-	-	-	325,113
<b>Total Expenses</b>	<b>41,386</b>	<b>1,607,998</b>	<b>8,844,780</b>	<b>6,881,957</b>	<b>13,199,689</b>	<b>1,974,461</b>	<b>32,550,271</b>
<b>Excess (Deficit) from Operations</b>	<b>8,176</b>	<b>(40,998)</b>	<b>833,587</b>	<b>260,524</b>	<b>626,791</b>	<b>(328,417)</b>	<b>1,359,663</b>
<b><u>Other Financing Transactions:</u></b>							
Other Financing Sources	(200,000)	-	-	-	-	200,000	-
Capital Outlay - (6000's)	-	-	-	-	-	-	-
Debt Service - Principal - (7000's)	-	-	-	-	-	-	-
<b>Excess (deficit)</b>	<b>(191,824)</b>	<b>(40,998)</b>	<b>833,587</b>	<b>260,524</b>	<b>626,791</b>	<b>(128,417)</b>	<b>1,359,663</b>
<b>Fund Balance, Beginning</b>	<b>2,044,771</b>	<b>501,316</b>	<b>1,191,134</b>	<b>4,378,677</b>	<b>3,682,868</b>	<b>477,975</b>	<b>12,276,741</b>
<b>Fund Balance, Ending</b>	<b>\$ 1,852,947</b>	<b>\$ 460,318</b>	<b>\$ 2,024,721</b>	<b>\$ 4,639,201</b>	<b>\$ 4,309,659</b>	<b>\$ 349,558</b>	<b>\$ 13,636,404</b>
<b><u>Components of Ending Fund Balance:</u></b>							
<b>Designated Amounts:</b>							
Reserve for Economic Uncertainties: 5%	194,191	80,400	442,239	344,098	659,984	98,723	1,819,635
Additional Reserve: 15%	582,574	241,200	1,117,117	1,032,294	1,979,953	296,169	5,249,307
Restricted Cash	-	-	209,600	-	-	-	209,600
Prepaid Expenditures	-	-	-	-	-	-	-
Temporarily Restricted	-	-	456,959	498,089	940,789	76,552	1,972,389
Unrestricted	1,076,182	138,718	(201,194)	2,764,720	728,933	(121,886)	4,385,473
	<b>\$ 1,852,947</b>	<b>\$ 460,318</b>	<b>\$ 2,024,721</b>	<b>\$ 4,639,201</b>	<b>\$ 4,309,659</b>	<b>\$ 349,558</b>	<b>\$ 13,636,404</b>



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

	<b>Support Services</b>	<b>Childrens Programs</b>	<b>Western Sierra</b>	<b>Rocklin Academy*</b>	<b>Gateway</b>	<b>American River</b>	<b>Organization Wide</b>
<b><u>Revenues:</u></b>							
Local Control Funding Formula	\$ -	\$ -	\$ 8,464,357	\$ 5,726,451	\$ 12,543,342	\$ 1,478,538	\$ 28,212,688
Federal	-	-	93,148	67,443	140,541	16,375	317,507
State	-	-	207,188	137,295	333,317	38,482	716,282
Local	-	1,645,350	620,473	962,438	934,281	157,619	4,320,161
<b>Total Revenues</b>	<b>-</b>	<b>1,645,350</b>	<b>9,385,166</b>	<b>6,893,627</b>	<b>13,951,481</b>	<b>1,691,014</b>	<b>33,566,638</b>
<b><u>Expenditures:</u></b>							
Certificated Salaries - (1000's)	995,375	-	3,766,794	2,657,759	4,773,305	669,867	12,863,100
Classified Salaries - (2000's)	777,969	1,048,978	903,710	681,813	1,232,300	75,542	4,720,312
Employee Benefits - (3000's)	605,122	160,730	1,454,144	990,544	1,963,214	227,172	5,400,926
Books & Supplies - (4000's)	74,909	73,597	416,112	550,736	848,422	116,791	2,080,567
Services - (5000's)	1,604,595	272,259	802,190	264,471	3,366,476	533,520	6,843,511
Capital Outlay - (6000's)	-	-	-	-	-	-	-
Other Outgo - (7141)	-	-	82,490	500,000	125,433	16,559	724,482
Transfer of Direct Costs - (7145)	(4,057,970)	80,600	1,015,723	1,259,819	1,505,201	196,627	-
Debt Service - Principal - (7439)	-	-	112,017	-	-	-	112,017
Debt Service - Interest - (7438)	-	-	321,948	-	-	-	321,948
<b>Total Expenses</b>	<b>-</b>	<b>1,636,164</b>	<b>8,875,128</b>	<b>6,905,142</b>	<b>13,814,351</b>	<b>1,836,078</b>	<b>33,066,863</b>
<b>Excess (Deficit) from Operations</b>	<b>-</b>	<b>9,186</b>	<b>510,038</b>	<b>(11,515)</b>	<b>137,130</b>	<b>(145,064)</b>	<b>499,775</b>
<b><u>Other Financing Transactions:</u></b>							
Other Financing Sources	-	-	-	-	-	-	-
Capital Outlay - (6000's)	-	-	-	-	-	-	-
Debt Service - Principal - (7000's)	-	-	-	-	-	-	-
<b>Excess (deficit)</b>	<b>-</b>	<b>9,186</b>	<b>510,038</b>	<b>(11,515)</b>	<b>137,130</b>	<b>(145,064)</b>	<b>499,775</b>
<b>Fund Balance, Beginning</b>	<b>1,852,947</b>	<b>460,318</b>	<b>2,024,721</b>	<b>4,639,201</b>	<b>4,309,659</b>	<b>349,558</b>	<b>13,636,404</b>
<b>Fund Balance, Ending</b>	<b>\$ 1,852,947</b>	<b>\$ 469,504</b>	<b>\$ 2,534,759</b>	<b>\$ 4,627,686</b>	<b>\$ 4,446,789</b>	<b>\$ 204,494</b>	<b>\$ 14,136,179</b>
<b><u>Components of Ending Fund Balance:</u></b>							
<b>Designated Amounts:</b>							
Reserve for Economic Uncertainties: 5%	203,468	81,808	443,756	345,257	414,431	91,804	1,580,524
Additional Reserve: 15%	610,405	245,425	1,121,669	1,035,771	2,348,440	275,412	5,637,122
Restricted Cash	-	-	209,600	-	-	-	209,600
Prepaid Expenditures	-	-	-	-	-	-	-
Temporarily Restricted	-	-	419,414	416,821	792,720	77,277	1,706,232
Unrestricted	1,039,074	142,271	340,320	2,829,837	891,198	(239,999)	5,002,701
	<b>\$ 1,852,947</b>	<b>\$ 469,504</b>	<b>\$ 2,534,759</b>	<b>\$ 4,627,686</b>	<b>\$ 4,446,789</b>	<b>\$ 204,494</b>	<b>\$ 14,136,179</b>

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

	<b>Support Services</b>	<b>Childrens Programs</b>	<b>Western Sierra</b>	<b>Rocklin Academy*</b>	<b>Gateway</b>	<b>American River</b>	<b>Organization Wide</b>
<b><u>Revenues:</u></b>							
Local Control Funding Formula	\$ -	\$ -	\$ 8,812,269	\$ 5,962,350	\$13,064,747	\$ 1,844,425	\$ 29,683,791
Federal	-	-	93,148	67,443	140,541	29,539	330,671
State	-	-	207,188	137,295	333,317	73,097	750,897
Local	-	1,686,484	620,473	962,438	934,281	179,069	4,382,745
				-			
<b>Total Revenues</b>	<b>-</b>	<b>1,686,484</b>	<b>9,733,078</b>	<b>7,129,526</b>	<b>14,472,886</b>	<b>2,126,130</b>	<b>35,148,104</b>
<b><u>Expenditures:</u></b>							
Certificated Salaries - (1000's)	1,060,830	-	4,061,145	2,724,348	5,023,046	751,640	13,621,009
Classified Salaries - (2000's)	819,729	1,075,202	926,303	698,858	1,263,107	77,831	4,861,030
Employee Benefits - (3000's)	680,250	168,767	1,570,498	1,015,308	2,106,110	258,851	5,799,784
Books & Supplies - (4000's)	75,658	75,069	420,273	556,244	856,906	171,317	2,155,467
Services - (5000's)	1,623,237	277,704	810,212	267,140	3,433,805	658,933	7,071,031
Capital Outlay - (6000's)	-	-	-	-	-	-	-
Other Outgo - (7141)	-	-	82,490	550,000	130,647	20,218	783,355
Transfer of Direct Costs - (7145)	(4,259,704)	82,212	1,057,472	1,311,717	1,567,770	240,533	-
Debt Service - Principal - (7439)	-	-	116,601	-	-	-	116,601
Debt Service - Interest - (7438)	-	-	318,609	-	-	-	318,609
<b>Total Expenses</b>	<b>-</b>	<b>1,678,954</b>	<b>9,363,603</b>	<b>7,123,615</b>	<b>14,381,391</b>	<b>2,179,323</b>	<b>34,726,886</b>
<b>Excess (Deficit) from Operations</b>	<b>-</b>	<b>7,530</b>	<b>369,475</b>	<b>5,911</b>	<b>91,495</b>	<b>(53,193)</b>	<b>421,218</b>
<b><u>Other Financing Transactions:</u></b>							
Other Financing Sources	(100,000)	-	-	-	-	100,000	-
Capital Outlay - (6000's)	-	-	-	-	-	-	-
Debt Service - Principal - (7000's)	-	-	-	-	-	-	-
<b>Excess (deficit)</b>	<b>(100,000)</b>	<b>7,530</b>	<b>369,475</b>	<b>5,911</b>	<b>91,495</b>	<b>46,807</b>	<b>421,218</b>
<b>Fund Balance, Beginning</b>	<b>1,852,947</b>	<b>469,504</b>	<b>2,534,759</b>	<b>4,627,686</b>	<b>4,446,789</b>	<b>204,494</b>	<b>14,136,179</b>
<b>Fund Balance, Ending</b>	<b>\$ 1,752,947</b>	<b>\$ 477,034</b>	<b>\$ 2,904,234</b>	<b>\$ 4,633,597</b>	<b>\$ 4,538,284</b>	<b>\$ 251,301</b>	<b>\$ 14,557,397</b>
<b><u>Components of Ending Fund Balance:</u></b>							
<b>Designated Amounts:</b>							
Reserve for Economic Uncertainties: 5%	213,551	83,948	468,180	356,181	431,442	108,966	1,662,268
Additional Reserve: 15%	640,653	251,843	1,194,940	1,068,542	2,444,836	326,898	5,927,712
Restricted Cash	-	-	209,600	-	-	-	209,600
Prepaid Expenditures	-	-	-	-	-	-	-
Temporarily Restricted	-	-	381,688	335,384	644,243	77,976	1,439,291
Unrestricted	898,743	141,243	649,826	2,873,490	1,017,763	(262,539)	5,318,526
	<b>\$ 1,752,947</b>	<b>\$ 477,034</b>	<b>\$ 2,904,234</b>	<b>\$ 4,633,597</b>	<b>\$ 4,538,284</b>	<b>\$ 251,301</b>	<b>\$ 14,557,397</b>

# ROCKLIN ACADEMY FAMILY OF SCHOOLS

## 2022-2023 Second Interim Report

### 2022-23 Cashflow Projection

DESCRIPTION	OBJECT	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	ACCRUAL	TOTAL
<b>A. BEGINNING CASH</b>	N/A	<b>ACTUALS</b>													
	9110	10,095,269	9,966,113	9,060,395	8,192,863	9,677,498	9,806,956	10,789,458	11,310,687	11,242,456	12,799,872	12,759,286	12,718,700		
<b>B. RECEIPTS</b>		<b>PROJECTION</b>													
Revenue Limit Sources															
LCFF / General Purpose	8010-8019	-	814,623	2,184,175	1,374,646	1,420,482	1,420,482	1,497,140	1,497,140	1,497,140	1,497,140	1,497,140	1,497,140	437,637	16,634,885
EPA	8012	-	-	919,058	-	-	916,339	-	-	938,079	-	-	978,839	-	3,752,315
In-Lieu Property Taxes	8080-8099	-	325,927	651,854	547,268	434,570	461,888	442,320	442,320	442,320	469,965	469,965	469,965	370,638	5,529,000
TOTAL LCFF		-	1,140,550	3,755,087	1,921,914	1,855,052	2,798,709	1,939,460	1,939,460	2,877,539	1,967,105	1,967,105	2,945,944	808,275	25,916,200
Federal Revenue	8100-8299	58,645	-	-	-	-	-	-	-	-	-	-	-	1,218,979	1,277,624
State Revenue	8300-8599	44,293	42,738	134,254	46,522	544,536	(393,776)	687,568	-	687,568	-	-	-	498,190	2,291,893
Local	8600-8799	132,427	273,812	348,223	409,185	773,153	629,679	221,211	398,180	398,180	398,180	398,180	43,807	-	4,424,217
All Other Financing Sources	8930-8979	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL RECEIPTS</b>		235,365	1,457,100	4,237,564	2,377,621	3,172,741	3,034,612	2,848,239	2,337,640	3,963,287	2,365,285	2,365,285	2,989,751	2,525,444	33,909,934
<b>C. DISBURSEMENTS</b>															
Certificated Salaries	1000-1999	852,752	1,009,464	998,671	1,047,780	1,009,548	1,027,780	1,051,485	1,051,485	1,051,485	1,051,485	1,051,485	1,051,485	646,757	12,901,662
Classified Salaries	2000-2999	199,234	324,375	345,078	319,452	316,796	311,140	332,700	332,700	332,700	332,700	332,700	332,700	346,476	4,158,751
Employee Benefits (All)	3000-3999	314,730	403,148	390,589	436,430	355,570	400,008	422,176	422,176	422,176	422,176	422,176	422,176	333,385	5,166,916
Books, Supplies	4000-4999	9,420	342,533	193,824	111,637	156,466	92,832	255,579	85,193	85,193	85,193	85,193	127,790	498,975	2,129,828
Services	5000-5999	559,758	804,512	740,071	212,948	799,899	473,155	514,317	514,317	514,317	514,317	514,317	695,626	-	6,857,554
Capital Outlay	6000-6999	56,279	5,955	-	-	-	-	-	-	-	-	-	-	182,552	244,786
Other Outgo	7141	-	-	-	-	232,791	(232,791)	-	-	-	-	-	-	658,644	658,644
Debt Service - Principal	7439	-	-	-	-	-	-	-	-	-	-	-	107,017	-	107,017
Debt Service - Interest	7438	-	-	-	-	-	162,688	-	-	-	-	-	162,425	-	325,113
Interfund transfer out	7619	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL DISBURSEMENTS</b>		1,992,173	2,889,987	2,668,233	2,128,247	2,871,070	2,234,812	2,576,257	2,405,871	2,405,871	2,405,871	2,405,871	2,899,219	2,666,789	32,550,271
<b>D. PRIOR YEAR TRANSACTIONS</b>															
Cash Not In Treasury	9111-9199	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accounts Receivable (Governments)	9290	2,107,072	830,403	104,122	133,323	(43,282)	(90,041)	-	-	-	-	-	131,492	-	3,173,089
Prepaid Expenditures	9330	195,847	-	-	-	-	-	-	-	-	-	-	-	-	195,847
Other Current Assets	9340	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accounts Payable	9500-9599	(69,777)	(266,824)	25,606	(102,451)	(34,437)	(214,810)	249,247	-	-	-	-	-	-	(413,446)
Deferred Revenue	9650	-	-	59,703	-	-	1,218,617	-	-	-	-	-	-	-	1,278,320
Restricted Cash	9910	(605,490)	(36,410)	(2,626,294)	1,204,389	(94,494)	(731,064)	-	-	-	-	-	825,558	-	(2,063,805)
<b>TOTAL PRIOR YEAR TRANSACTIONS</b>		1,627,652	527,169	(2,436,863)	1,235,261	(172,213)	182,702	249,247	-	-	-	-	957,050	-	2,170,005
<b>E. NET INCREASE/DECREASE (B-C+D)</b>		(129,156)	(905,718)	(867,532)	1,484,635	129,458	982,502	521,229	(68,231)	1,557,416	(40,586)	(40,586)	1,047,582	(141,345)	3,529,668
<b>F. ENDING CASH (A + E)</b>		9,966,113	9,060,395	8,192,863	9,677,498	9,806,956	10,789,458	11,310,687	11,242,456	12,799,872	12,759,286	12,718,700	13,766,282		
<b>G. ENDING CASH, PLUS ACCRUALS</b>															13,624,937

Actual Cash Balances

Cash in County	31,361	31,361	31,361	31,361	31,361	31,361	31,361								
General Checking	9,718,327	8,788,956	7,938,831	9,419,997	9,546,289	10,503,138									
Cash in Banks	216,425	240,078	222,671	226,140	229,306	254,959									
Total	9,966,113	9,060,395	8,192,863	9,677,498	9,806,956	10,789,458									

ck figure

#### Unrestricted cash flow analysis

Total Revenues	27,100,696
Total Expenditures	26,863,724
Net Income	236,972
**Plus capital outlay	244,786
Plus interest expense	325,113
Adjusted income	806,871
Scheduled Debt Service	325,113
Paid from Debt Issuance	0
Net Debt Service	325,113
	2.48

#### Combined cash flow analysis

Total Revenues	33,909,934
Total Expenditures	32,550,271
Net Income	1,359,663
**Plus capital outlay	244,786
Plus interest expense	325,113
Adjusted income	1,929,562
Scheduled Debt Service	325,113
Paid from Debt Issuance	0
Net Debt Service	325,113
	5.94

Expenses	32,550,271
Days per year	365
Exp per day	89,179
Cash	13,766,282
Days Cash On Hand	154
Cash + Deferral	13,624,937
	153
Cash + Deferral - AP	16,291,726
	183

# ROCKLIN ACADEMY FAMILY OF SCHOOLS

## 2022-2023 Second Interim Report

### 2023-24 Cashflow Projection

DESCRIPTION	OBJECT	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	ACCRUAL	TOTAL
<b>A. BEGINNING CASH</b>	N/A														
<b>B. RECEIPTS</b>	9110	13,766,282	11,236,501	11,101,044	12,091,248	12,301,987	10,914,073	11,699,448	11,565,256	11,240,202	12,556,628	12,551,125	12,614,057		
Revenue Limit Sources															
LCFF / General Purpose	8010-8019	953,504	953,504	1,716,307	1,716,307	1,716,307	1,716,307	1,716,307	1,716,307	1,716,307	1,716,307	1,716,307	1,716,309		19,070,080
EPA	8012	-	-	998,402	-	998,402	-	-	-	998,402	-	-	998,402		3,993,608
In-Lieu Property Taxes	8080-8099	-	308,940	617,880	411,920	411,920	411,920	411,920	411,920	411,920	437,665	437,665	437,665	437,665	5,149,000
TOTAL LCFF		953,504	1,262,444	3,332,589	2,128,227	2,128,227	3,126,629	2,128,227	2,128,227	3,126,629	2,153,972	2,153,972	3,152,376	437,665	28,212,688
Federal Revenue	8100-8299	-	28,576	-	57,151	-	63,501	-	-	79,377	-	-	-	88,902	317,507
State Revenue	8300-8599	-	-	71,628	71,628	71,628	71,628	71,628	71,628	71,628	71,628	71,628	71,630	-	716,282
Local	8600-8799	-	-	302,400	432,000	259,200	259,200	259,200	259,200	734,400	259,200	259,200	648,000	648,161	4,320,161
All Other Financing Sources	8930-8979	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL RECEIPTS</b>		953,504	1,291,020	3,706,617	2,689,006	2,459,055	3,457,457	2,522,556	2,459,055	4,012,034	2,484,800	2,484,800	3,872,006	1,174,728	33,566,638
<b>C. DISBURSEMENTS</b>															
Certificated Salaries	1000-1999	822,749	1,093,400	1,093,400	1,093,400	1,093,400	1,093,400	1,093,400	1,093,400	1,093,400	1,093,400	1,093,400	1,106,351		12,863,100
Classified Salaries	2000-2999	300,227	401,200	401,200	401,200	401,200	401,200	401,200	401,200	401,200	401,200	401,200	408,085		4,720,312
Employee Benefits (All)	3000-3999	325,663	433,434	433,434	433,434	433,434	433,434	433,434	433,434	433,434	433,434	433,434	439,186	301,737	5,400,926
Books, Supplies	4000-4999	540,947	166,445	104,028	208,057	208,057	104,028	249,668	83,223	83,223	83,223	83,223	124,002	42,443	2,080,567
Services	5000-5999	342,176	342,176	684,351	342,176	1,710,878	479,046	479,046	410,611	684,351	479,046	410,611	413,196	65,847	6,843,511
Capital Outlay	6000-6999	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Outgo	7141	-	-	-	-	-	-	-	362,241	-	-	-	-	362,241	724,482
Debt Service - Principal	7439	-	-	-	-	-	-	-	-	-	-	-	112,017	-	112,017
Debt Service - Interest	7438	-	-	-	-	-	160,974	-	-	-	-	-	160,974	-	321,948
All Other Financing Sources		-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL DISBURSEMENTS</b>		2,331,762	2,436,655	2,716,413	2,478,267	3,846,969	2,672,082	2,656,748	2,784,109	2,695,608	2,490,303	2,421,868	2,763,811	772,268	33,066,863
<b>D. PRIOR YEAR TRANSACTIONS</b>															
Cash Not In Treasury	9111-9199	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accounts Receivable (Governments)	9290	1,515,266	1,010,178	-	-	-	-	-	-	-	-	-	-	-	2,525,444
Prepaid Expenditures	9330	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Current Assets	9340	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accounts Payable	9500-9599	(2,666,789)	-	-	-	-	-	-	-	-	-	-	-	-	(2,666,789)
Deferred Revenue	9650	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Restricted Cash	9910	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL PRIOR YEAR TRANSACTIONS</b>		(1,151,523)	1,010,178	-	-	-	-	-	-	-	-	-	-	-	(141,345)
<b>E. NET INCREASE/DECREASE (B-C+D)</b>		(2,529,781)	(135,457)	990,204	210,739	(1,387,914)	785,375	(134,192)	(325,054)	1,316,426	(5,503)	62,932	1,108,195	402,460	358,430
<b>F. ENDING CASH (A + E)</b>		11,236,501	11,101,044	12,091,248	12,301,987	10,914,073	11,699,448	11,565,256	11,240,202	12,556,628	12,551,125	12,614,057	13,722,252		
<b>G. ENDING CASH, PLUS ACCRUALS</b>															14,124,712

Total Revenues	33,566,638
Total Expenditures	33,066,863
Net Income	499,775
**Plus capital outlay	0
Plus interest expense	321,948
Adjusted income	<u>821,723</u>
Scheduled Debt Service	321,948
Paid from Debt Issuance	0
Net Debt Service	<u>321,948</u>
	<u>2.55</u>

Expenses	33,066,863
Days per year	365
Exp per day	90,594
Cash	13,722,252
Days Cash On Hand	151
Cash + Deferral	14,124,712
	156
Cash + Deferral - AP	14,896,980
	164

# ROCKLIN ACADEMY FAMILY OF SCHOOLS

## 2022-2023 Second Interim Report

### 2024-25 Cashflow Projection

DESCRIPTION	OBJECT	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	ACCRUAL	TOTAL
A. BEGINNING CASH	9110	13,722,252	12,318,471	11,566,076	12,568,766	12,589,612	11,136,731	11,942,487	11,785,417	11,413,682	12,752,934	12,727,912	12,773,600		
B. RECEIPTS															
Revenue Limit Sources															
LCFF / General Purpose	8010-8019	1,019,263	1,019,263	1,834,674	1,834,674	1,834,674	1,834,674	1,834,674	1,834,674	1,834,674	1,834,674	1,834,674	1,834,670		20,385,262
EPA	8012	-	-	1,037,382	-	-	1,037,382	-	-	1,037,382	-	-	1,037,383		4,149,529
In-Lieu Property Taxes	8080-8099	-	308,940	617,880	411,920	411,920	411,920	411,920	411,920	411,920	437,665	437,665	437,669	437,661	5,149,000
TOTAL LCFF		1,019,263	1,328,203	3,489,936	2,246,594	2,246,594	3,283,976	2,246,594	2,246,594	3,283,976	2,272,339	2,272,339	3,309,722	437,661	29,683,791
Federal Revenue	8100-8299	-	29,760	-	59,521	-	-	66,134	-	82,668	-	-	-	92,588	330,671
State Revenue	8300-8599	-	-	75,090	75,090	75,090	75,090	75,090	75,090	75,090	75,090	75,090	75,087	-	750,897
Local	8600-8799	60	-	306,800	263,000	263,000	263,000	263,000	263,000	745,100	263,000	263,000	657,400	832,385	4,382,745
All Other Financing Sources	8930-8979	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL RECEIPTS		1,019,323	1,357,963	3,871,826	2,644,205	2,584,684	3,622,066	2,650,818	2,584,684	4,186,834	2,610,429	2,610,429	4,042,209	1,362,634	35,148,104
C. DISBURSEMENTS															
Certificated Salaries	1000-1999	817,300	1,164,600	1,164,600	1,164,600	1,164,600	1,164,600	1,164,600	1,164,600	1,164,600	1,164,600	1,164,600	985,726	171,983	13,621,009
Classified Salaries	2000-2999	291,700	415,600	415,600	415,600	415,600	415,600	415,600	415,600	415,600	415,600	415,600	301,713	111,617	4,861,030
Employee Benefits (All)	3000-3999	332,700	474,060	474,060	474,060	474,060	474,060	474,060	474,060	474,060	474,060	474,060	386,232	340,252	5,799,784
Books, Supplies	4000-4999	560,421	172,437	107,773	215,547	215,547	107,773	258,656	86,219	86,219	86,219	86,219	128,517	43,920	2,155,467
Services	5000-5999	353,552	353,552	707,103	353,552	1,767,758	494,972	494,972	424,262	707,103	494,972	424,262	426,865	68,106	7,071,031
Capital Outlay	6000-6999	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Outgo	7141	-	-	-	-	-	-	-	391,678	-	-	-	-	391,677	783,355
Debt Service - Principal	7439	-	-	-	-	-	-	-	-	-	-	-	116,601	-	116,601
Debt Service - Interest	7438	-	-	-	-	-	159,305	-	-	-	-	-	159,304	-	318,609
All Other Financing Sources		-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL DISBURSEMENTS		2,355,673	2,580,249	2,869,136	2,623,359	4,037,565	2,816,310	2,807,888	2,956,419	2,847,582	2,635,451	2,564,741	2,504,958	1,127,555	34,726,886
D. PRIOR YEAR TRANSACTIONS															
Cash Not In Treasury	9111-9199	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accounts Receivable (Governments)	9290	704,837	469,891	-	-	-	-	-	-	-	-	-	-	-	1,174,728
Prepaid Expenditures	9330	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Current Assets	9340	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accounts Payable	9500-9599	(772,268)	-	-	-	-	-	-	-	-	-	-	-	-	(772,268)
Deferred Revenue	9650	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Restricted Cash	9910	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL PRIOR YEAR TRANSACTIONS		(67,431)	469,891	-	-	-	-	-	-	-	-	-	-	-	402,460
E. NET INCREASE/DECREASE (B-C+D)		(1,403,781)	(752,395)	1,002,690	20,846	(1,452,881)	805,756	(157,070)	(371,735)	1,339,252	(25,022)	45,688	1,537,251	235,079	823,678
F. ENDING CASH (A + E)		12,318,471	11,566,076	12,568,766	12,589,612	11,136,731	11,942,487	11,785,417	11,413,682	12,752,934	12,727,912	12,773,600	14,310,851		
G. ENDING CASH, PLUS ACCRUALS															14,545,930

Total Revenues	35,148,104
Total Expenditures	34,726,886
Net Income	421,218
**Plus capital outlay	0
Plus interest expense	318,609
Adjusted income	<u>739,827</u>
Scheduled Debt Service	816,750
Paid from Debt Issuance	0
Net Debt Service	<u>816,750</u>
	<u>0.91</u>

Expenses	34,726,886
Days per year	365
Exp per day	95,142
Cash	14,310,851
Days Cash On Hand	150
Cash + Deferral	14,545,930
	153
Cash + Deferral - AP	15,673,485
	165

**THE ROCKLIN ACADEMY - CMO**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**2022-2023 Second Interim Report**  
**Combined**

	Combined 2022-2023	Combined 2023-2024	Combined 2024-2025
<b><u>Revenues:</u></b>			
Local Control Funding Formula			
LCFF - General Purpose	\$ -	\$ -	\$ -
Education Protection Account	-	-	-
In-Lieu Property Tax	-	-	-
Total LCFF	-	-	-
Federal	-	-	-
State	-	-	-
Local	49,562	-	-
<b>Total Revenues</b>	<b>\$ 49,562</b>	<b>\$ -</b>	<b>\$ -</b>
<b><u>Expenditures:</u></b>			
Certificated Salaries - (1000's)	\$ 904,168	\$ 995,375	\$ 1,060,830
Classified Salaries - (2000's)	758,994	777,969	819,729
Employee Benefits - (3000's)	507,167	605,122	680,250
Books & Supplies - (4000's)	74,167	74,909	75,658
Services - (5000's)	1,639,331	1,604,595	1,623,237
Capital Outlay - (6000's)	-	-	-
Other Outgo - (7141)	-	-	-
Transfer of Direct Costs - (7145)	(3,842,441)	(4,057,970)	(4,259,704)
Debt Service - Principal - (7439)	-	-	-
Debt Service - Interest - (7438)	-	-	-
<b>Total Expenditures</b>	<b>\$ 41,386</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Excess (Deficit) from Operations</b>	<b>8,176</b>	<b>-</b>	<b>-</b>
<b><u>Other Financing Transactions:</u></b>			
Other Financing Sources	(200,000)	-	(100,000)
Capital Outlay - (6000's)	-	-	-
Debt Service - Principal - (7000's)	-	-	-
<b>Excess (deficit)</b>	<b>(191,824)</b>	<b>-</b>	<b>(100,000)</b>
<b>Fund Balance, Beginning</b>	<b>2,044,771</b>	<b>1,852,947</b>	<b>1,852,947</b>
<b>Fund Balance, Ending</b>	<b>\$ 1,852,947</b>	<b>\$ 1,852,947</b>	<b>\$ 1,752,947</b>
<b><u>Components of Ending Fund Balance:</u></b>			
Designated Amounts:			
Reserve for Economic Uncertainties: 5%	194,191	202,899	212,985
Additional Reserve: 15%	582,574	608,696	638,956
Restricted Cash	-	-	-
Prepaid Expenditures	-	-	-
Temporarily Restricted	-	-	-
Unrestricted	1,076,182	1,041,352	901,006
<b>Fund Balance, Ending</b>	<b>\$ 1,852,947</b>	<b>\$ 1,852,947</b>	<b>\$ 1,752,947</b>

\*Resource includes Unrestricted funds only

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

	Combined 2022-2023	Combined 2023-2024	Combined 2024-2025
<b><u>Revenues:</u></b>			
Local Control Funding Formula			
LCFF - General Purpose	\$ -	\$ -	\$ -
Education Protection Account	-	-	-
In-Lieu Property Tax	-	-	-
Total LCFF	-	-	-
Federal	-	-	-
State	-	-	-
Local	1,567,000	1,645,350	1,686,484
Total Revenues	<u>\$ 1,567,000</u>	<u>\$ 1,645,350</u>	<u>\$ 1,686,484</u>
<b><u>Expenditures:</u></b>			
Certificated Salaries - (1000's)	\$ -	\$ -	\$ -
Classified Salaries - (2000's)	1,023,393	1,048,978	1,075,202
Employee Benefits - (3000's)	156,810	160,730	168,767
Books & Supplies - (4000's)	72,154	73,597	75,069
Services - (5000's)	266,921	272,259	277,704
Capital Outlay - (6000's)	9,700	-	-
Other Outgo - (7141)	-	-	-
Transfer of Direct Costs - (7145)	79,020	80,600	82,212
Debt Service - Principal - (7439)	-	-	-
Debt Service - Interest - (7438)	-	-	-
Total Expenditures	<u>\$ 1,607,998</u>	<u>\$ 1,636,164</u>	<u>\$ 1,678,954</u>
Excess (Deficit) from Operations	(40,998)	9,186	7,530
<b><u>Other Financing Transactions:</u></b>			
Other Financing Sources	-	-	-
Capital Outlay - (6000's)	-	-	-
Debt Service - Principal - (7000's)	-	-	-
Excess (deficit)	<u>(40,998)</u>	<u>9,186</u>	<u>7,530</u>
Fund Balance, Beginning	501,316	460,318	469,504
Fund Balance, Ending	<u><u>\$ 460,318</u></u>	<u><u>\$ 469,504</u></u>	<u><u>\$ 477,034</u></u>
<b><u>Components of Ending Fund Balance:</u></b>			
Designated Amounts:			
Reserve for Economic Uncertainties: 5%	80,400	81,808	83,948
Additional Reserve: 15%	241,200	245,425	251,843
Restricted Cash	-	-	-
Prepaid Expenditures	-	-	-
Temporarily Restricted	-	-	-
Unrestricted	138,718	142,271	141,243
Fund Balance, Ending	<u><u>\$ 460,318</u></u>	<u><u>\$ 469,504</u></u>	<u><u>\$ 477,034</u></u>

\*Resource includes Unrestricted funds only



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

	Combined 2022-2023	Combined 2023-2024	Combined 2024-2025
Enrollment:	768.00	755.00	755.00
ADA %	-	95%	95%
Projected ADA:	745.18	717.25	717.25

**Revenues:**

Local Control Funding Formula			
LCFF - General Purpose	\$ 3,233,624	\$ 3,455,406	\$ 3,713,713
Education Protection Account	2,175,671	2,228,951	2,318,556
In-Lieu Property Tax	2,780,000	2,780,000	2,780,000
Total LCFF	8,189,295	8,464,357	8,812,269
Federal	226,795	93,148	93,148
State	619,558	207,188	207,188
Local	642,719	620,473	620,473
<b>Total Revenues</b>	<b>\$ 9,678,367</b>	<b>\$ 9,385,166</b>	<b>\$ 9,733,078</b>

**Expenditures:**

Certificated Salaries - (1000's)	\$ 3,828,535	\$ 3,766,794	\$ 4,061,145
Classified Salaries - (2000's)	696,733	903,710	926,303
Employee Benefits - (3000's)	1,474,184	1,454,144	1,570,498
Books & Supplies - (4000's)	377,778	416,112	420,273
Services - (5000's)	859,249	802,190	810,212
Capital Outlay - (6000's)	80,366	-	-
Other Outgo - (7141)	82,490	82,490	82,490
Transfer of Direct Costs - (7145)	1,013,315	1,015,723	1,057,472
Debt Service - Principal - (7439)	107,017	112,017	116,601
Debt Service - Interest - (7438)	325,113	321,948	318,609
<b>Total Expenditures</b>	<b>\$ 8,844,780</b>	<b>\$ 8,875,128</b>	<b>\$ 9,363,603</b>

<b>Excess (Deficit) from Operations</b>	<b>833,587</b>	<b>510,038</b>	<b>369,475</b>
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**Other Financing Transactions:**

Other Financing Sources	-	-	-
Capital Outlay - (6000's)	-	-	-
Debt Service - Principal - (7000's)	-	-	-

<b>Excess (deficit)</b>	<b>833,587</b>	<b>510,038</b>	<b>369,475</b>
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<b>Fund Balance, Beginning</b>	<b>1,191,134</b>	<b>2,024,721</b>	<b>2,534,759</b>
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<b>Fund Balance, Ending</b>	<b>\$ 2,024,721</b>	<b>\$ 2,534,759</b>	<b>\$ 2,904,234</b>
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**Components of Ending Fund Balance:**

Designated Amounts:			
Reserve for Economic Uncertainties: 5%	442,239	443,756	468,180
Additional Reserve: 15%	1,117,117	1,121,669	1,194,940
Restricted Cash	209,600	209,600	209,600
Prepaid Expenditures	-	-	-
Temporarily Restricted	456,959	419,414	381,688
Unrestricted	(201,194)	340,320	649,826
<b>Fund Balance, Ending</b>	<b>\$ 2,024,721</b>	<b>\$ 2,534,759</b>	<b>\$ 2,904,234</b>

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

	<u>Unrestricted</u>	<u>Restricted</u>	<u>Combined</u>
<b><u>Revenues:</u></b>			
Local Control Funding Formula			
LCFF - General Purpose	\$ 3,233,624	\$ -	\$ 3,233,624
Education Protection Account	2,175,671	-	2,175,671
In-Lieu Property Tax	2,780,000	-	2,780,000
Total LCFF	8,189,295	-	8,189,295
Federal	-	226,795	226,795
State	157,261	462,297	619,558
Local	27,778	614,941	642,719
Contributions to Restricted	(249,353)	249,353	-
<b>Total Revenues</b>	<b>\$ 8,124,981</b>	<b>\$ 1,553,386</b>	<b>\$ 9,678,367</b>
<b><u>Expenditures:</u></b>			
Certificated Salaries - (1000's)	\$ 3,264,084	\$ 564,451	\$ 3,828,535
Classified Salaries - (2000's)	609,095	87,638	696,733
Employee Benefits - (3000's)	1,263,106	211,078	1,474,184
Books & Supplies - (4000's)	281,789	95,989	377,778
Services - (5000's)	496,342	362,907	859,249
Capital Outlay - (6000's)	80,366	-	80,366
Other Outgo - (7141)	82,490	-	82,490
Transfer of Direct Costs - (7145)	1,013,315	-	1,013,315
Debt Service - Principal - (7439)	107,017	-	107,017
Debt Service - Interest - (7438)	325,113	-	325,113
<b>Total Expenditures</b>	<b>\$ 7,522,717</b>	<b>\$ 1,322,063</b>	<b>\$ 8,844,780</b>
<b>Excess (Deficit) from Operations</b>	<b>602,264</b>	<b>231,323</b>	<b>833,587</b>
<b><u>Other Financing Transactions:</u></b>			
Other Financing Sources	-	-	-
Capital Outlay - (6000's)	-	-	-
Debt Service - Principal - (7000's)	-	-	-
<b>Excess (deficit)</b>	<b>602,264</b>	<b>231,323</b>	<b>833,587</b>
<b>Fund Balance, Beginning</b>	<b>965,498</b>	<b>225,636</b>	<b>1,191,134</b>
<b>Fund Balance, Ending</b>	<b>\$ 1,567,762</b>	<b>\$ 456,959</b>	<b>\$ 2,024,721</b>
<b><u>Components of Ending Fund Balance:</u></b>			
Designated Amounts:			
Reserve for Economic Uncertainties: 5%	442,239		442,239
Additional Reserve: 15%	1,117,117		1,117,117
Restricted Cash	209,600	-	209,600
Prepaid Expenditures	-	-	-
Temporarily Restricted	-	456,959	456,959
Unrestricted	(201,194)	-	(201,194)
<b>Fund Balance, Ending</b>	<b>\$ 1,567,762</b>	<b>\$ 456,959</b>	<b>\$ 2,024,721</b>

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

	<u>Unrestricted</u>	<u>Restricted</u>	<u>Combined</u>
<b><u>Revenues:</u></b>			
Local Control Funding Formula			
LCFF - General Purpose	\$ 3,455,406	\$ -	\$ 3,455,406
Education Protection Account	2,228,951	-	2,228,951
In-Lieu Property Tax	2,780,000	-	2,780,000
Total LCFF	8,464,357	-	8,464,357
Federal	-	93,148	93,148
State	157,261	49,927	207,188
Local	5,532	614,941	620,473
Contributions to Restricted	(275,521)	275,521	-
<b>Total Revenues</b>	<b>\$ 8,351,629</b>	<b>\$ 1,033,537</b>	<b>\$ 9,385,166</b>
<b><u>Expenditures:</u></b>			
Certificated Salaries - (1000's)	\$ 3,345,686	\$ 421,108	\$ 3,766,794
Classified Salaries - (2000's)	839,102	64,608	903,710
Employee Benefits - (3000's)	1,294,684	159,460	1,454,144
Books & Supplies - (4000's)	333,838	82,274	416,112
Services - (5000's)	458,558	343,632	802,190
Capital Outlay - (6000's)	-	-	-
Other Outgo - (7141)	82,490	-	82,490
Transfer of Direct Costs - (7145)	1,015,723	-	1,015,723
Debt Service - Principal - (7439)	112,017	-	112,017
Debt Service - Interest - (7438)	321,948	-	321,948
<b>Total Expenditures</b>	<b>\$ 7,804,046</b>	<b>\$ 1,071,082</b>	<b>\$ 8,875,128</b>
<b>Excess (Deficit) from Operations</b>	<b>547,583</b>	<b>(37,545)</b>	<b>510,038</b>
<b><u>Other Financing Transactions:</u></b>			
Other Financing Sources	-	-	-
Capital Outlay - (6000's)	-	-	-
Debt Service - Principal - (7000's)	-	-	-
<b>Excess (deficit)</b>	<b>547,583</b>	<b>(37,545)</b>	<b>510,038</b>
<b>Fund Balance, Beginning</b>	<b>1,567,762</b>	<b>456,959</b>	<b>2,024,721</b>
<b>Fund Balance, Ending</b>	<b>\$ 2,115,345</b>	<b>\$ 419,414</b>	<b>\$ 2,534,759</b>
<b><u>Components of Ending Fund Balance:</u></b>			
Designated Amounts:			
Reserve for Economic Uncertainties: 5%	443,756		443,756
Additional Reserve: 15%	1,121,669		1,121,669
Restricted Cash	209,600	-	209,600
Prepaid Expenditures	-	-	-
Temporarily Restricted	-	419,414	419,414
Unrestricted	340,320	-	340,320
<b>Fund Balance, Ending</b>	<b>\$ 2,115,345</b>	<b>\$ 419,414</b>	<b>\$ 2,534,759</b>

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

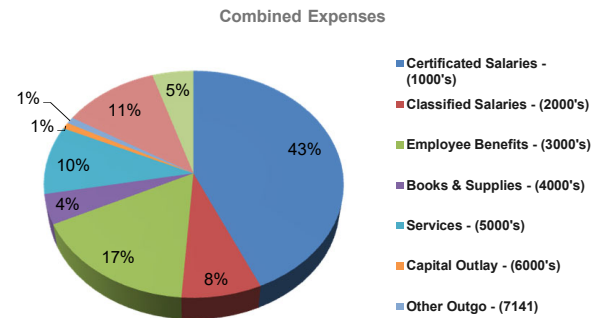
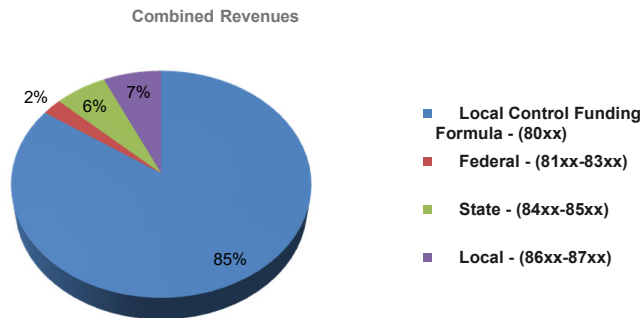
	<u>Unrestricted</u>	<u>Restricted</u>	<u>Combined</u>
<b><u>Revenues:</u></b>			
Local Control Funding Formula			
LCFF - General Purpose	\$ 3,713,713	\$ -	\$ 3,713,713
Education Protection Account	2,318,556	-	2,318,556
In-Lieu Property Tax	2,780,000	-	2,780,000
Total LCFF	8,812,269	-	8,812,269
Federal	-	93,148	93,148
State	157,261	49,927	207,188
Local	5,532	614,941	620,473
Contributions to Restricted	(295,910)	295,910	-
<b>Total Revenues</b>	<b>\$ 8,679,152</b>	<b>\$ 1,053,926</b>	<b>\$ 9,733,078</b>
<b><u>Expenditures:</u></b>			
Certificated Salaries - (1000's)	\$ 3,629,328	\$ 431,817	\$ 4,061,145
Classified Salaries - (2000's)	860,080	66,223	926,303
Employee Benefits - (3000's)	1,407,051	163,447	1,570,498
Books & Supplies - (4000's)	337,176	83,097	420,273
Services - (5000's)	463,144	347,068	810,212
Capital Outlay - (6000's)	-	-	-
Other Outgo - (7141)	82,490	-	82,490
Transfer of Direct Costs - (7145)	1,057,472	-	1,057,472
Debt Service - Principal - (7439)	116,601	-	116,601
Debt Service - Interest - (7438)	318,609	-	318,609
<b>Total Expenditures</b>	<b>\$ 8,271,951</b>	<b>\$ 1,091,652</b>	<b>\$ 9,363,603</b>
<b>Excess (Deficit) from Operations</b>	<b>407,201</b>	<b>(37,726)</b>	<b>369,475</b>
<b><u>Other Financing Transactions:</u></b>			
Other Financing Sources	-	-	-
Capital Outlay - (6000's)	-	-	-
Debt Service - Principal - (7000's)	-	-	-
<b>Excess (deficit)</b>	<b>407,201</b>	<b>(37,726)</b>	<b>369,475</b>
<b>Fund Balance, Beginning</b>	<b>2,115,345</b>	<b>419,414</b>	<b>2,534,759</b>
<b>Fund Balance, Ending</b>	<b>\$ 2,522,546</b>	<b>\$ 381,688</b>	<b>\$ 2,904,234</b>
<b><u>Components of Ending Fund Balance:</u></b>			
Designated Amounts:			
Reserve for Economic Uncertainties: 5%	468,180		468,180
Additional Reserve: 15%	1,194,940		1,194,940
Restricted Cash	209,600	-	209,600
Prepaid Expenditures	-	-	-
Temporarily Restricted	-	381,688	381,688
Unrestricted	649,826	-	649,826
<b>Fund Balance, Ending</b>	<b>\$ 2,522,546</b>	<b>\$ 381,688</b>	<b>\$ 2,904,234</b>

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

Description	Combined			Estimated Actuals as of 1/31/2023	Variance %
Revenues:	Unrestricted	Restricted	Combined		
Local Control Funding Formula - (80xx)	\$ 8,189,295	\$ -	\$ 8,189,295	\$ 4,230,859	52.00%
Federal - (81xx-83xx)	-	226,795	226,795	21,145	9.00%
State - (84xx-85xx)	157,261	439,928	597,189	501,380	84.00%
Local - (86xx-87xx)	27,778	637,310	665,088	317,822	48.00%
Contribution - (8980)	(249,353)	249,353	-	-	#DIV/0!
<b>Total Revenues</b>	<b>\$ 8,124,981</b>	<b>\$ 1,553,386</b>	<b>\$ 9,678,367</b>	<b>\$ 5,071,206</b>	<b>52.00%</b>

Description	Unrestricted	Restricted	Combined	Combined	Combined
Expenditures:					
Certificated Salaries - (1000's)	\$ 3,264,084	\$ 564,451	\$ 3,828,535	\$ 2,178,201	57.00%
Classified Salaries - (2000's)	609,095	87,638	696,733	353,423	51.00%
Employee Benefits - (3000's)	1,263,106	211,078	1,474,184	794,140	54.00%
Books & Supplies - (4000's)	281,789	95,989	377,778	169,136	45.00%
Services - (5000's)	496,342	362,907	859,249	473,449	55.00%
Capital Outlay - (6000's)	80,366	-	80,366	53,672	67.00%
Other Outgo - (7141)	82,490	-	82,490	-	0.00%
Transfer of Direct Costs - (7145)	1,013,315	-	1,013,315	-	0.00%
Mortgage/Rent	432,130	-	432,130	162,688	38.00%
<b>Total Expenditures</b>	<b>\$ 7,522,717</b>	<b>\$ 1,322,063</b>	<b>\$ 8,844,780</b>	<b>\$ 4,184,709</b>	<b>47.00%</b>

Increase/(Decrease) to Fund Balance	\$ 602,264	\$ 231,323	\$ 833,587		
Fund Balance, Beginning	\$ 965,498	\$ 225,636	\$ 1,191,134		
Fund Balance, Ending	\$ 1,567,762	\$ 456,959	\$ 2,024,721		



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

Description	Unrestricted Comparison		Variance	
	Unrestricted First Interim	Unrestricted Second Interim	\$	%
<b>Revenues:</b>				
Local Control Funding Formula - (80xx)	\$ 8,291,672	\$ 8,189,295	(102,377)	-1.23%
Federal - (81xx-83xx)	-	-	-	0.00%
State - (84xx-85xx)	157,261	157,261	-	0.00%
Local - (86xx-87xx)	21,594	27,778	6,184	28.64%
Contribution - (8980)	(250,888)	(249,353)	1,535	-0.61%
<b>Total Revenues</b>	<b>\$ 8,219,639</b>	<b>\$ 8,124,981</b>	<b>(94,658)</b>	<b>-1.15%</b>

Description				
<b>Expenditures:</b>				
Certificated Salaries - (1000's)	\$ 3,366,798	\$ 3,264,084	(102,714)	-3.05%
Classified Salaries - (2000's)	606,964	609,095	2,131	0.35%
Employee Benefits - (3000's)	1,262,632	1,263,106	474	0.04%
Books & Supplies - (4000's)	284,548	281,789	(2,759)	-0.97%
Services - (5000's)	489,521	496,342	6,821	1.39%
Capital Outlay - (6000's)	55,960	80,366	24,406	43.61%
Other Outgo - (7141)	82,490	82,490	-	0.00%
Transfer of Direct Costs - (7145)	1,013,315	1,013,315	-	0.00%
Debt Service - Principal - (7439)	107,017	107,017	-	0.00%
Debt Service - Interest - (7438)	325,113	325,113	-	0.00%
<b>Total Expenditures</b>	<b>\$ 7,594,358</b>	<b>\$ 7,522,717</b>	<b>(71,641)</b>	<b>-0.94%</b>

<b>Increase/(Decrease) to Fund Balance</b>	<b>\$ 625,281</b>	<b>\$ 602,264</b>	<b>\$ (23,017)</b>
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**Variance explanations:**

**Revenues:**

**LCFF** - Main decrease due to lower attendance factors than anticipated.

**Expenditures:**

**Certificated Salaries** - Removed additional reserves to offset reductions in revenues.

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

**SECOND INTERIM REPORT**

**Charter School Name**  
**CDS#**  
**Charter Approving Entity**  
**County**  
**Charter #**

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

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

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For information in this report, please contact:

For County Fiscal Contact:

For Approving Entity:

For Charter School:

Teresa Stelzer  
Name

Barbara Patterson  
Name

Ace Ensign  
Name

District Fiscal Management Advisor  
Title

Deputy Superintendent, Business and Operations  
Title

Director of Finance  
Title

530-886-5857  
Telephone

916-630-2234  
Telephone

916-778-4544 xt.80103  
Telephone

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

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

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

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To the entity that approved the charter school:

(X)

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

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

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

Printed  
Name: Robin Stout

Title: Superintendent

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To the County Superintendent of Schools:

(X)

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

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

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

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

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

---

To the Superintendent of Public Instruction:

(X)

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

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

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



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

**SECOND INTERIM REPORT**

Charter School Name  
CDS#  
Charter Approving Entity  
County  
Charter #

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

Description	Object Code	Unrestricted	Budget Restricted	Combined	Actuals as of 1/31/2023
<b>A REVENUES</b>					
1 LCFF Sources					
State Aid - Current Year	8015	3,233,624	-	3,233,624	1,760,330
Education Protection Account State Aid - Current Year	8012	2,175,671	-	2,175,671	1,079,586
State Aid - Prior Years	8019	-	-	-	-
Transfers to Charter Schools In Lieu of Property Taxes	8096	2,780,000	-	2,780,000	1,390,943
Other LCFF Transfers	8091, 8097	-	-	-	-
Total, LCFF Sources		8,189,295	-	8,189,295	4,230,859
2 Federal Revenues (See NOTE in Section L)					
No Child Left Behind	8290	-	133,647	133,647	21,145
Special Education - Federal	8181, 8182	-	93,148	93,148	-
Child Nutrition - Federal	8220	-	-	-	-
Other Federal Revenues	8110, 8260-8299	-	-	-	-
Total, Federal Revenues		-	226,795	226,795	21,145
3 Other State Revenues					
All Other State Revenues	8500	157,261	439,928	597,189	501,380
Total, Other State Revenues		157,261	439,928	597,189	501,380
4 Other Local Revenues					
Special Education - State	8792	-	637,310	637,310	242,394
All Other Local Revenues	8600-8699	27,778	-	27,778	75,428
Total, Local Revenues		27,778	637,310	665,088	317,822
5 TOTAL REVENUES		8,374,334	1,304,033	9,678,367	5,071,206
<b>B EXPENDITURES</b>					
1 Certificated Salaries					
Certificated Teachers' Salaries	1100	2,677,674	369,598	3,047,272	1,748,736
Certificated Pupil Support Salaries	1200	231,172	152,335	383,507	197,442
Certificated Supervisors' and Administrators' Salaries	1300	355,238	42,518	397,756	232,023
Other Certificated Salaries	1900	-	-	-	-
Total, Certificated Salaries		3,264,084	564,451	3,828,535	2,178,201
2 Noncertificated Salaries					
Noncertificated Instructional Salaries	2100	-	71,034	71,034	14,316
Noncertificated Support Salaries	2200	226,910	-	226,910	116,957
Noncertificated Supervisors' and Administrators' Salaries	2300	-	-	-	-
Clerical and Office Salaries	2400	349,942	16,604	366,546	191,228
Other Noncertificated Salaries	2900	32,243	-	32,243	30,922
Total, Noncertificated Salaries		609,095	87,638	696,733	353,423
3 Employee Benefits					
STRS	3101-3102	591,798	92,342	684,140	374,355
PERS	3201-3202	165,060	26,237	191,297	105,106
OASDI / Medicare / Alternative	3301-3302	100,336	17,257	117,593	65,791
Health and Welfare Benefits	3401-3402	385,914	72,164	458,078	236,091
Unemployment Insurance	3501-3502	19,998	3,078	23,076	12,797
Workers' Compensation Insurance	3601-3602	-	-	-	-
OPEB, Allocated	3701-3702	-	-	-	-
OPEB, Active Employees	3751-3752	-	-	-	-
Other Employee Benefits	3901-3902	-	-	-	-
Total, Employee Benefits		1,263,106	211,078	1,474,184	794,140
4 Books and Supplies					
Approved Textbooks and Core Curricula Materials	4100	-	75,188	75,188	74,976
Books and Other Reference Materials	4200	-	-	-	-
Materials and Supplies	4300	145,275	20,801	166,076	79,140
Noncapitalized Equipment	4400	30,982	-	30,982	9,165
Food	4700	105,532	-	105,532	5,855
Total, Books and Supplies		281,789	95,989	377,778	169,136

5 Services and Other Operating Expenditures					
Subagreements for Services	5100	-			
Travel and Conferences	5200	6,358	2,000	8,358	4,392
Dues and Memberships	5300	2,140	-	2,140	2,140
Insurance	5400	-	-	-	-
Operating and Housekeeping Services	5500	223,912	-	223,912	141,902
Rentals, Leases, Repairs, and Noncap. Improvements	5600	53,905	-	53,905	35,696
Transfers of Direct Costs	5700	-	-	-	-
Professional/Consulting Services and Operating Expend.	5800	207,791	360,907	568,698	287,876
Communications	5900	2,236	-	2,236	1,443
Total, Services and Other Operating Expenditures		496,342	362,907	859,249	473,449
6 Capital Outlay					
Land and Land Improvements	6100	-	-	-	-
Books and Improvements of buildings	6200	18,641	-	18,641	-
Books and Media for New School Libraries	6300	-	-	-	-
Equipment	6400	61,725	-	61,725	53,672
Equipment Replacement	6500	-	-	-	-
Depreciation Expense (accrual basis only)	6900	-	-	-	-
Total, Capital Outlay		80,366	-	80,366	53,672
7 Other Outgo					
Transfers of Direct Costs	7145	1,013,315	-	1,013,315	-
Other Outgo	7141	82,490	-	82,490	-
Debt Service:					
Interest	7438	325,113	-	325,113	162,688
Principal	7439	107,017	-	107,017	-
Total, Other Outgo		1,527,935	-	1,527,935	162,688
8 TOTAL EXPENDITURES		7,522,717	1,322,063	8,844,780	4,184,709
C EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES		851,617	(18,030)	833,587	886,497
D OTHER FINANCING SOURCES / USES					
1 Other Sources				-	-
2 Less: Other Uses (REU)				-	-
3 Contributions Between Unrestricted and Restricted Accounts (must net to zero)		(249,353)	249,353	-	-
4 Total, Other Financing Sources / Uses		(249,353)	249,353	-	-
E NET INCREASE (DECREASE IN FUND BALANCE / NET POSITION)		602,264	231,323	833,587	886,497
F FUND BALANCE / NET POSITION					
1 Beginning Fund Balance / Net Position As of Estimated Actuals		965,498	225,636	1,191,134	1,191,134
2 Ending Fund Balance / Net Position		1,567,762	456,959	2,024,721	2,077,631

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

	Combined 2022-2023	Combined 2023-2024	Combined 2024-2025
Enrollment:	556.00	558.00	558.00
ADA %	-	96%	96%
Projected ADA:	539.54	535.68	535.68

**Revenues:**

Local Control Funding Formula			
LCFF - General Purpose	\$ 2,229,725	\$ 2,718,620	\$ 2,893,903
Education Protection Account	1,336,716	1,507,831	1,568,447
In-Lieu Property Tax	1,880,000	1,500,000	1,500,000
Total LCFF	5,446,441	5,726,451	5,962,350
Federal	162,841	67,443	67,443
State	550,845	137,295	137,295
Local	982,354	962,438	962,438
<b>Total Revenues</b>	<b>\$ 7,142,481</b>	<b>\$ 6,893,627</b>	<b>\$ 7,129,526</b>

**Expenditures:**

Certificated Salaries - (1000's)	\$ 2,715,315	\$ 2,657,759	\$ 2,724,348
Classified Salaries - (2000's)	675,339	681,813	698,858
Employee Benefits - (3000's)	1,004,033	990,544	1,015,308
Books & Supplies - (4000's)	561,639	550,736	556,244
Services - (5000's)	255,904	264,471	267,140
Capital Outlay - (6000's)	34,095	-	-
Other Outgo - (7141)	450,000	500,000	550,000
Transfer of Direct Costs - (7145)	1,185,632	1,259,819	1,311,717
Debt Service - Principal - (7439)	-	-	-
Debt Service - Interest - (7438)	-	-	-
<b>Total Expenditures</b>	<b>\$ 6,881,957</b>	<b>\$ 6,905,142</b>	<b>\$ 7,123,615</b>

Excess (Deficit) from Operations	260,524	(11,515)	5,911
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**Other Financing Transactions:**

Other Financing Sources	-	-	-
Capital Outlay - (6000's)	-	-	-
Debt Service - Principal - (7000's)	-	-	-

Excess (deficit)	260,524	(11,515)	5,911
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Fund Balance, Beginning	4,378,677	4,639,201	4,627,686
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Fund Balance, Ending	<u>\$ 4,639,201</u>	<u>\$ 4,627,686</u>	<u>\$ 4,633,597</u>
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**Components of Ending Fund Balance:**

Designated Amounts:			
Reserve for Economic Uncertainties: 5%	344,098	345,257	356,181
Additional Reserve: 15%	1,032,294	1,035,771	1,068,542
Restricted Cash	-	-	-
Prepaid Expenditures	-	-	-
Temporarily Restricted	498,089	416,821	335,384
Unrestricted	2,764,720	2,829,837	2,873,490
Fund Balance, Ending	<u>\$ 4,639,201</u>	<u>\$ 4,627,686</u>	<u>\$ 4,633,597</u>

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

	<u>Unrestricted</u>	<u>Restricted</u>	<u>Combined</u>
<b><u>Revenues:</u></b>			
Local Control Funding Formula			
LCFF - General Purpose	\$ 2,229,725	\$ -	\$ 2,229,725
Education Protection Account	1,336,716	-	1,336,716
In-Lieu Property Tax	1,880,000	-	1,880,000
Total LCFF	<u>5,446,441</u>	<u>-</u>	<u>5,446,441</u>
Federal	-	162,841	162,841
State	101,146	449,699	550,845
Local	520,671	461,683	982,354
Contributions to Restricted	(563,840)	563,840	-
Total Revenues	<u>\$ 5,504,418</u>	<u>\$ 1,638,063</u>	<u>\$ 7,142,481</u>
<b><u>Expenditures:</u></b>			
Certificated Salaries - (1000's)	\$ 2,035,779	\$ 679,536	\$ 2,715,315
Classified Salaries - (2000's)	473,924	201,415	675,339
Employee Benefits - (3000's)	735,256	268,777	1,004,033
Books & Supplies - (4000's)	502,760	58,879	561,639
Services - (5000's)	85,830	170,074	255,904
Capital Outlay - (6000's)	34,095	-	34,095
Other Outgo - (7141)	450,000	-	450,000
Transfer of Direct Costs - (7145)	1,185,632	-	1,185,632
Debt Service - Principal - (7439)	-	-	-
Debt Service - Interest - (7438)	-	-	-
Total Expenditures	<u>\$ 5,503,276</u>	<u>\$ 1,378,681</u>	<u>\$ 6,881,957</u>
Excess (Deficit) from Operations	1,142	259,382	260,524
<b><u>Other Financing Transactions:</u></b>			
Other Financing Sources	-	-	-
Capital Outlay - (6000's)	-	-	-
Debt Service - Principal - (7000's)	-	-	-
Excess (deficit)	<u>1,142</u>	<u>259,382</u>	<u>260,524</u>
Fund Balance, Beginning	4,139,970	238,707	4,378,677
Fund Balance, Ending	<u>\$ 4,141,112</u>	<u>\$ 498,089</u>	<u>\$ 4,639,201</u>
<b><u>Components of Ending Fund Balance:</u></b>			
Designated Amounts:			
Reserve for Economic Uncertainties: 5%	344,098		344,098
Additional Reserve: 15%	1,032,294		1,032,294
Restricted Cash	-	-	-
Prepaid Expenditures	-	-	-
Temporarily Restricted	-	498,089	498,089
Unrestricted	2,764,720	-	2,764,720
Fund Balance, Ending	<u>\$ 4,141,112</u>	<u>\$ 498,089</u>	<u>\$ 4,639,201</u>

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

	<u>Unrestricted</u>	<u>Restricted</u>	<u>Combined</u>
<b><u>Revenues:</u></b>			
Local Control Funding Formula			
LCFF - General Purpose	\$ 2,718,620	\$ -	\$ 2,718,620
Education Protection Account	1,507,831	-	1,507,831
In-Lieu Property Tax	1,500,000	-	1,500,000
Total LCFF	<u>5,726,451</u>	<u>-</u>	<u>5,726,451</u>
Federal	-	67,443	67,443
State	101,146	36,149	137,295
Local	500,755	461,683	962,438
Contributions to Restricted	(594,872)	594,872	-
Total Revenues	<u>\$ 5,733,480</u>	<u>\$ 1,160,147</u>	<u>\$ 6,893,627</u>
<b><u>Expenditures:</u></b>			
Certificated Salaries - (1000's)	\$ 2,086,673	\$ 571,086	\$ 2,657,759
Classified Salaries - (2000's)	485,772	196,041	681,813
Employee Benefits - (3000's)	753,637	236,907	990,544
Books & Supplies - (4000's)	491,268	59,468	550,736
Services - (5000's)	86,558	177,913	264,471
Capital Outlay - (6000's)	-	-	-
Other Outgo - (7141)	500,000	-	500,000
Transfer of Direct Costs - (7145)	1,259,819	-	1,259,819
Debt Service - Principal - (7439)	-	-	-
Debt Service - Interest - (7438)	-	-	-
Total Expenditures	<u>\$ 5,663,727</u>	<u>\$ 1,241,415</u>	<u>\$ 6,905,142</u>
Excess (Deficit) from Operations	69,753	(81,268)	(11,515)
<b><u>Other Financing Transactions:</u></b>			
Other Financing Sources	-	-	-
Capital Outlay - (6000's)	-	-	-
Debt Service - Principal - (7000's)	-	-	-
Excess (deficit)	<u>69,753</u>	<u>(81,268)</u>	<u>(11,515)</u>
Fund Balance, Beginning	4,141,112	498,089	4,639,201
Fund Balance, Ending	<u>\$ 4,210,865</u>	<u>\$ 416,821</u>	<u>\$ 4,627,686</u>
<b><u>Components of Ending Fund Balance:</u></b>			
Designated Amounts:			
Reserve for Economic Uncertainties: 5%	345,257		345,257
Additional Reserve: 15%	1,035,771		1,035,771
Restricted Cash	-	-	-
Prepaid Expenditures	-	-	-
Temporarily Restricted	-	416,821	416,821
Unrestricted	2,829,837	-	2,829,837
Fund Balance, Ending	<u>\$ 4,210,865</u>	<u>\$ 416,821</u>	<u>\$ 4,627,686</u>

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

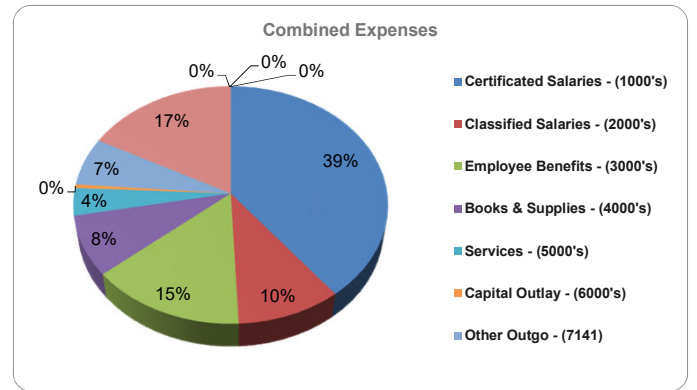
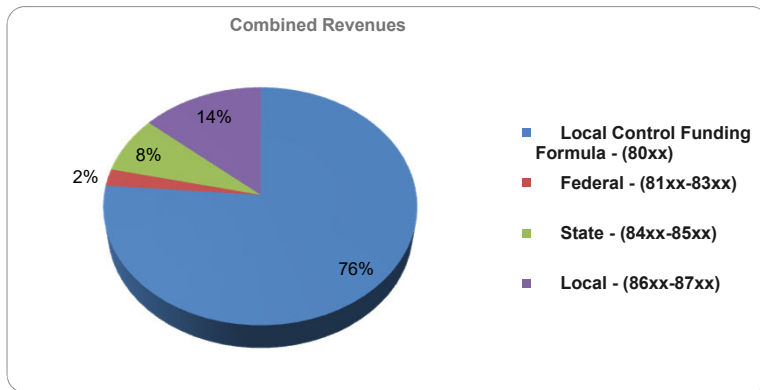
	<u>Unrestricted</u>	<u>Restricted</u>	<u>Combined</u>
<b><u>Revenues:</u></b>			
Local Control Funding Formula			
LCFF - General Purpose	\$ 2,893,903	\$ -	\$ 2,893,903
Education Protection Account	1,568,447	-	1,568,447
In-Lieu Property Tax	1,500,000	-	1,500,000
Total LCFF	<u>5,962,350</u>	<u>-</u>	<u>5,962,350</u>
Federal	-	67,443	67,443
State	101,146	36,149	137,295
Local	500,755	461,683	962,438
Contributions to Restricted	(622,347)	622,347	-
Total Revenues	<u>\$ 5,941,904</u>	<u>\$ 1,187,622</u>	<u>\$ 7,129,526</u>
<b><u>Expenditures:</u></b>			
Certificated Salaries - (1000's)	\$ 2,138,840	\$ 585,508	\$ 2,724,348
Classified Salaries - (2000's)	497,916	200,942	698,858
Employee Benefits - (3000's)	772,478	242,830	1,015,308
Books & Supplies - (4000's)	496,181	60,063	556,244
Services - (5000's)	87,424	179,716	267,140
Capital Outlay - (6000's)	-	-	-
Other Outgo - (7141)	550,000	-	550,000
Transfer of Direct Costs - (7145)	1,311,717	-	1,311,717
Debt Service - Principal - (7439)	-	-	-
Debt Service - Interest - (7438)	-	-	-
Total Expenditures	<u>\$ 5,854,556</u>	<u>\$ 1,269,059</u>	<u>\$ 7,123,615</u>
Excess (Deficit) from Operations	87,348	(81,437)	5,911
<b><u>Other Financing Transactions:</u></b>			
Other Financing Sources	-	-	-
Capital Outlay - (6000's)	-	-	-
Debt Service - Principal - (7000's)	-	-	-
Excess (deficit)	<u>87,348</u>	<u>(81,437)</u>	<u>5,911</u>
Fund Balance, Beginning	4,210,865	416,821	4,627,686
Fund Balance, Ending	<u>\$ 4,298,213</u>	<u>\$ 335,384</u>	<u>\$ 4,633,597</u>
<b><u>Components of Ending Fund Balance:</u></b>			
Designated Amounts:			
Reserve for Economic Uncertainties: 5%	356,181		356,181
Additional Reserve: 15%	1,068,542		1,068,542
Restricted Cash	-	-	-
Prepaid Expenditures	-	-	-
Temporarily Restricted	-	335,384	335,384
Unrestricted	2,873,490	-	2,873,490
Fund Balance, Ending	<u>\$ 4,298,213</u>	<u>\$ 335,384</u>	<u>\$ 4,633,597</u>

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

Description	Unrestricted	Combined Restricted	Combined	Estimated Actuals As of 1/31/2023	%
<b>Revenues:</b>					
Local Control Funding Formula - (80xx)	\$ 5,446,441	\$ -	\$ 5,446,441	\$ 2,628,170	48.00%
Federal - (81xx-83xx)	-	162,841	162,841	8,918	5.00%
State - (84xx-85xx)	101,146	449,699	550,845	376,780	68.00%
Local - (86xx-87xx)	520,671	461,683	982,354	747,213	76.00%
Contribution - (8980)	(563,840)	563,840	-	-	#DIV/0!
<b>Total Revenues</b>	<b>\$ 5,504,418</b>	<b>\$ 1,638,063</b>	<b>\$ 7,142,481</b>	<b>\$ 3,761,081</b>	<b>53.00%</b>

Description	Unrestricted	Restricted	Combined	Combined	Combined
<b>Expenditures:</b>					
Certificated Salaries - (1000's)	\$ 2,035,779	\$ 679,536	\$ 2,715,315	\$ 1,311,261	48.00%
Classified Salaries - (2000's)	473,924	201,415	675,339	236,280	35.00%
Employee Benefits - (3000's)	735,256	268,777	1,004,033	467,472	47.00%
Books & Supplies - (4000's)	502,760	58,879	561,639	201,066	36.00%
Services - (5000's)	85,830	170,074	255,904	214,691	84.00%
Capital Outlay - (6000's)	34,095	-	34,095	34,095	100.00%
Other Outgo - (7141)	450,000	-	450,000	-	0.00%
Transfer of Direct Costs - (7145)	1,185,632	-	1,185,632	-	0.00%
Debt Service - Principal - (7439)	-	-	-	-	#DIV/0!
Debt Service - Interest - (7438)	-	-	-	-	#DIV/0!
Other Outgo - (7619)	-	-	-	-	#DIV/0!
<b>Total Expenditures</b>	<b>\$ 5,503,276</b>	<b>\$ 1,378,681</b>	<b>\$ 6,881,957</b>	<b>\$ 2,464,865</b>	<b>36.00%</b>

<b>Increase/(Decrease) to Fund Balance</b>	<b>\$ 1,142</b>	<b>\$ 259,382</b>	<b>\$ 260,524</b>	<b>\$ 1,296,216</b>	
<b>Fund Balance, Beginning</b>	<b>\$ 4,139,970</b>	<b>\$ 238,707</b>	<b>\$ 4,378,677</b>	<b>\$ 4,378,677</b>	
<b>Fund Balance, Ending</b>	<b>\$ 4,141,112</b>	<b>\$ 498,089</b>	<b>\$ 4,639,201</b>	<b>\$ 5,674,893</b>	





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

Description	Unrestricted Comparison		Variance	
	Unrestricted First Interim	Unrestricted Second Interim	\$	%
<b>Revenues:</b>				
Local Control Funding Formula - (80xx)	\$ 5,456,132	\$ 5,446,441	(9,691)	-0.18%
Federal - (81xx-83xx)	-	-	-	#DIV/0!
State - (84xx-85xx)	101,617	101,146	(471)	-0.46%
Local - (86xx-87xx)	16,654	520,671	504,017	3026.40%
Contribution - (8980)	(544,727)	(563,840)	(19,113)	3.51%
<b>Total Revenues</b>	<b>\$ 5,029,676</b>	<b>\$ 5,504,418</b>	<b>474,742</b>	<b>9.44%</b>

Description				
<b>Expenditures:</b>				
Certificated Salaries - (1000's)	\$ 2,016,505	\$ 2,035,779	19,274	0.96%
Classified Salaries - (2000's)	294,310	473,924	179,614	61.03%
Employee Benefits - (3000's)	656,014	735,256	79,242	12.08%
Books & Supplies - (4000's)	264,223	502,760	238,537	90.28%
Services - (5000's)	63,188	85,830	22,642	35.83%
Capital Outlay - (6000's)	34,095	34,095	-	0.00%
Other Outgo - (7141)	450,000	450,000	-	0.00%
Transfer of Direct Costs - (7145)	1,185,632	1,185,632	-	0.00%
Debt Service - Principal - (7439)	-	-	-	#DIV/0!
Debt Service - Interest - (7438)	-	-	-	#DIV/0!
Other Outgo - (7619)	-	-	-	#DIV/0!
<b>Total Expenditures</b>	<b>\$ 4,963,967</b>	<b>\$ 5,503,276</b>	<b>539,309</b>	<b>10.86%</b>

<b>Increase/(Decrease) to Fund Balance</b>	<b>\$ 65,709</b>	<b>\$ 1,142</b>	<b>\$ (64,567)</b>
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**Variance explanations:**

Overall, main increase is due to recording of Revenues/Expenses for Food Services through one school site. Once those adjustments are removed, no net material affect to financials.

**Revenues:**

**Expenditures:**

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

**SECOND INTERIM REPORT**

**Charter School Name**  
**CDS#**  
**Charter Approving Entity**  
**County**  
**Charter #**

**Rocklin Academy**  
**31-750850-119487**  
**Rocklin Unified School District**  
**Placer**  
**1071**

---

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

---

For information in this report, please contact:

For County Fiscal Contact:

For Approving Entity:

For Charter School:

Teresa Stelzer  
Name

Barbara Patterson  
Name

Ace Ensign  
Name

District Fiscal Management Advisor  
Title

Deputy Superintendent, Business and Operations  
Title

Director of Finance  
Title

530-886-5857  
Telephone

916-630-2234  
Telephone

916-778-4544 xt.80103  
Telephone

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

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

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

---

To the entity that approved the charter school

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

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

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

Printed  
Name: Robin Stout

Title: Superintendent

---

To the County Superintendent of Schools

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

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

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

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

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

---

To the Superintendent of Public Instruction:

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

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

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

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

**SECOND INTERIM REPORT**

**Charter School Name**  
**CDS#**  
**Charter Approving Entity**  
**County**  
**Charter #**

**Rocklin Academy**  
**31-750856-118392**  
**Rocklin Unified School District**  
**Placer**  
**0308**

Description	Object Code	Unrestricted	Budget Restricted	Combined	Actuals as of 1/31/2023
<b>A REVENUES</b>					
1 LCFF Sources					
State Aid - Current Year	8015	1,959,506		1,959,506	825,220
Education Protection Account State Aid - Current Year	8012	1,242,861		1,242,861	515,204
State Aid - Prior Years	8019			-	
Transfers to Charter Schools In Lieu of Property Taxes	8096	1,500,000		1,500,000	769,625
Other LCFF Transfers	8091, 8097			-	
Total, LCFF Sources		4,702,367	-	4,702,367	2,110,049
2 Federal Revenues (See NOTE in Section L)					
No Child Left Behind	8290		95,398	95,398	8,918
Special Education - Federal	8181, 8182		58,009	58,009	
Child Nutrition - Federal	8220			-	
Other Federal Revenues	8110, 8260-8299			-	
Total, Federal Revenues		-	153,407	153,407	8,918
3 Other State Revenues					
All Other State Revenues	8500	86,302	352,121	438,423	376,780
Total, Other State Revenues		86,302	352,121	438,423	376,780
4 Other Local Revenues					
Special Education - State	8792		393,438	393,438	160,013
All Other Local Revenues	8600-8699	520,671		520,671	544,238
Total, Local Revenues		520,671	393,438	914,109	704,251
5 TOTAL REVENUES		5,309,340	898,966	6,208,306	3,199,998
<b>B EXPENDITURES</b>					
1 Certificated Salaries					
Certificated Teachers' Salaries	1100	1,592,861	471,222	2,064,083	983,953
Certificated Pupil Support Salaries	1200	35,789	100,168	135,957	47,200
Certificated Supervisors' and Administrators' Salaries	1300	110,263	38,036	148,299	64,981
Other Certificated Salaries	1900			-	
Total, Certificated Salaries		1,738,913	609,426	2,348,339	1,096,134
2 Noncertificated Salaries					
Noncertificated Instructional Salaries	2100	103,215	171,157	274,372	106,264
Noncertificated Support Salaries	2200			-	
Noncertificated Supervisors' and Administrators' Salaries	2300			-	
Clerical and Office Salaries	2400	351,129	22,858	373,987	83,529
Other Noncertificated Salaries	2900	551		551	551
Total, Noncertificated Salaries		454,895	194,015	648,910	190,344
3 Employee Benefits					
STRS	3101-3102	331,182	98,713	429,895	203,296
PERS	3201-3202	75,913	39,501	115,414	32,494
OASDI / Medicare / Alternative	3301-3302	61,433	23,471	84,904	30,532
Health and Welfare Benefits	3401-3402	191,641	76,656	268,297	113,787
Unemployment Insurance	3501-3502	11,634	3,699	15,333	6,604
Workers' Compensation Insurance	3601-3602			-	
OPEB, Allocated	3701-3702			-	
OPEB, Active Employees	3751-3752			-	
Other Employee Benefits	3901-3902			-	
Total, Employee Benefits		671,803	242,040	913,843	386,713
4 Books and Supplies					
Approved Textbooks and Core Curricula Materials	4100	54,303	46,945	101,248	46,601
Books and Other Reference Materials	4200			-	
Materials and Supplies	4300	93,093	6,278	99,371	62,597
Noncapitalized Equipment	4400	17,100	600	17,700	2,721
Food	4700	328,500		328,500	88,487
Total, Books and Supplies		492,996	53,823	546,819	200,406

5 Services and Other Operating Expenditures					
Subagreements for Services	5100			-	-
Travel and Conferences	5200	5,704	350	6,054	2,477
Dues and Memberships	5300	175		175	175
Insurance	5400			-	-
Operating and Housekeeping Services	5500			-	-
Rentals, Leases, Repairs, and Noncap. Improvements	5600	22,979		22,979	22,979
Transfers of Direct Costs	5700	(7,500)	(100,000)	(107,500)	(7,725)
Professional/Consulting Services and Operating Expend.	5800	51,147	136,007	187,154	112,235
Communications	5900	418		418	418
Total, Services and Other Operating Expenditures		72,923	36,357	109,280	130,559
6 Capital Outlay					
Land and Land Improvements	6100			-	-
Books and Improvements of buildings	6200	5,955		5,955	5,955
Books and Media for New School Libraries	6300			-	-
Equipment	6400	28,140		28,140	28,140
Equipment Replacement	6500			-	-
Depreciation Expense (accrual basis only)	6900			-	-
Total, Capital Outlay		34,095	-	34,095	34,095
7 Other Outgo					
Transfers of Direct Costs	7145	1,119,522		1,119,522	-
Other Outgo	7141	330,000		330,000	-
Debt Service:					
Interest	7438			-	-
Principal	7439			-	-
Total, Other Outgo		1,449,522		1,449,522	-
8 TOTAL EXPENDITURES		4,915,147	1,135,661	6,050,808	2,038,251
<b>C EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES</b>		394,193	(236,695)	157,498	1,161,747
<b>D OTHER FINANCING SOURCES / USES</b>					
1 Other Sources				-	-
2 Less: Other Uses (REU)				-	-
3 Contributions Between Unrestricted and Restricted Accounts (must net to zero)		(449,885)	449,885	-	-
4 Total, Other Financing Sources / Uses		(449,885)	449,885	-	-
<b>E NET INCREASE (DECREASE IN FUND BALANCE / NET POSITION)</b>		(55,692)	213,190	157,498	1,161,747
<b>F FUND BALANCE / NET POSITION</b>					
1 Beginning Fund Balance / Net Position As of Estimated Actuals		3,709,896	149,414	3,859,310	3,859,310
2 Ending Fund Balance / Net Position		3,654,204	362,604	4,016,808	5,021,057

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

**SECOND INTERIM REPORT**

**Charter School Name**  
**CDS#**  
**Charter Approving Entity**  
**County**  
**Charter #**

**Rocklin Academy at Meyers**  
**31-750850-114371**  
**Rocklin Unified School District**  
**Placer**  
**0900**

---

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

---

For information in this report, please contact:

For County Fiscal Contact:

For Approving Entity:

For Charter School:

Teresa Stelzer  
Name

Barbara Patterson  
Name

Ace Ensign  
Name

District Fiscal Management Advisor  
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Deputy Superintendent, Business and Operations  
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Director of Finance  
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Email Address

---

To the entity that approved the charter school

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

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

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

Printed  
Name: Robin Stout

Title: Superintendent

---

To the County Superintendent of Schools

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

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

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

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

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

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To the Superintendent of Public Instruction:

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

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

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

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

**SECOND INTERIM REPORT**

**Charter School Name**  
**CDS#**  
**Charter Approving Entity**  
**County**  
**Charter #**

**Rocklin Academy at Meyers**  
**31-750850-114371**  
**Rocklin Unified School District**  
**Placer**  
**0900**

Description	Object Code	Unrestricted	Budget Restricted	Combined	Actuals as of 1/31/2023
<b>A REVENUES</b>					
1 LCFF Sources					
State Aid - Current Year	8015	270,219	-	270,219	200,011
Education Protection Account State Aid - Current Year	8012	93,855	-	93,855	127,555
State Aid - Prior Years	8019	-	-	-	-
Transfers to Charter Schools In Lieu of Property Taxes	8096	380,000	-	380,000	190,555
Other LCFF Transfers	8091, 8097	-	-	-	-
Total, LCFF Sources		744,074	-	744,074	518,121
2 Federal Revenues (See NOTE in Section L)					
No Child Left Behind	8290	-	-	-	-
Special Education - Federal	8181, 8182	-	9,434	9,434	-
Child Nutrition - Federal	8220	-	-	-	-
Other Federal Revenues	8110, 8260-8299	-	-	-	-
Total, Federal Revenues		-	9,434	9,434	-
3 Other State Revenues					
All Other State Revenues	8500	14,844	97,578	112,422	117,627
Total, Other State Revenues		14,844	97,578	112,422	117,627
4 Other Local Revenues					
Special Education - State	8792	-	68,245	68,245	42,962
All Other Local Revenues	8600-8699	-	-	-	-
Total, Local Revenues		-	68,245	68,245	42,962
5 TOTAL REVENUES		758,918	175,257	934,175	678,710
<b>B EXPENDITURES</b>					
1 Certificated Salaries					
Certificated Teachers' Salaries	1100	291,866	20,000	311,866	177,734
Certificated Pupil Support Salaries	1200	5,000	47,110	52,110	15,733
Certificated Supervisors' and Administrators' Salaries	1300	-	3,000	3,000	21,660
Other Certificated Salaries	1900	-	-	-	-
Total, Certificated Salaries		296,866	70,110	366,976	215,127
2 Noncertificated Salaries					
Noncertificated Instructional Salaries	2100	9,029	6,200	15,229	32,874
Noncertificated Support Salaries	2200	-	-	-	-
Noncertificated Supervisors' and Administrators' Salaries	2300	-	-	-	-
Clerical and Office Salaries	2400	10,000	1,200	11,200	13,062
Other Noncertificated Salaries	2900	-	-	-	-
Total, Noncertificated Salaries		19,029	7,400	26,429	45,936
3 Employee Benefits					
STRS	3101-3102	18,759	6,400	25,159	40,850
PERS	3201-3202	2,271	1,800	4,071	8,446
OASDI / Medicare / Alternative	3301-3302	3,414	1,910	5,324	6,928
Health and Welfare Benefits	3401-3402	37,525	16,327	53,852	23,219
Unemployment Insurance	3501-3502	1,484	300	1,784	1,316
Workers' Compensation Insurance	3601-3602	-	-	-	-
OPEB, Allocated	3701-3702	-	-	-	-
OPEB, Active Employees	3751-3752	-	-	-	-
Other Employee Benefits	3901-3902	-	-	-	-
Total, Employee Benefits		63,453	26,737	90,190	80,759
4 Books and Supplies					
Approved Textbooks and Core Curricula Materials	4100	-	5,056	5,056	-
Books and Other Reference Materials	4200	-	-	-	-
Materials and Supplies	4300	9,764	-	9,764	660
Noncapitalized Equipment	4400	-	-	-	-
Food	4700	-	-	-	-
Total, Books and Supplies		9,764	5,056	14,820	660

5 Services and Other Operating Expenditures					
Subagreements for Services	5100				-
Travel and Conferences	5200		-		-
Dues and Memberships	5300		-		-
Insurance	5400		-		-
Operating and Housekeeping Services	5500		-		-
Rentals, Leases, Repairs, and Noncap. Improvements	5600		-		-
Transfers of Direct Costs	5700		-		-
Professional/Consulting Services and Operating Expend.	5800	12,907	133,717	146,624	84,132
Communications	5900			-	-
Total, Services and Other Operating Expenditures		12,907	133,717	146,624	84,132
6 Capital Outlay					
Land and Land Improvements	6100	-		-	
Books and Improvements of buildings	6200	-		-	
Books and Media for New School Libraries	6300	-		-	
Equipment	6400	-		-	-
Equipment Replacement	6500	-		-	
Depreciation Expense (accrual basis only)	6900	-		-	-
Total, Capital Outlay		-	-	-	-
7 Other Outgo					
Transfers of Direct Costs	7145	66,110	-	66,110	
Other Outgo	7141	120,000	-	120,000	
Debt Service:					
Interest	7438			-	
Principal	7439			-	
Total, Other Outgo		186,110	-	186,110	-
8 TOTAL EXPENDITURES		588,129	243,020	831,149	426,614
<b>C EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES</b>		170,789	(67,763)	103,026	252,096
<b>D OTHER FINANCING SOURCES / USES</b>					
1 Other Sources				-	-
2 Less: Other Uses (REU)				-	-
3 Contributions Between Unrestricted and Restricted Accounts (must net to zero)		(113,955)	113,955	-	-
4 Total, Other Financing Sources / Uses		(113,955)	113,955	-	-
<b>E NET INCREASE (DECREASE IN FUND BALANCE / NET POSITION)</b>		56,834	46,192	103,026	252,096
<b>F FUND BALANCE / NET POSITION</b>					
1 Beginning Fund Balance / Net Position As of Estimated Actuals		430,074	89,293	519,367	519,367
2 Ending Fund Balance / Net Position		486,908	135,485	622,393	771,463

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

	<b>Combined 2022-2023</b>	<b>Combined 2023-2024</b>	<b>Combined 2024-2025</b>
Enrollment:	1,176.00	1,208.00	1,208.00
ADA %	-	96%	96%
Projected ADA:	1,124.33	1,159.68	1,159.68
<b><u>Revenues:</u></b>			
Local Control Funding Formula			
LCFF - General Purpose	\$ 10,462,097	\$ 11,582,406	\$ 12,103,811
Education Protection Account	224,866	231,936	231,936
In-Lieu Property Tax	729,000	729,000	729,000
Total LCFF	11,415,963	12,543,342	13,064,747
Federal	327,027	140,541	140,541
State	1,066,743	333,317	333,317
Local	1,016,747	934,281	934,281
Total Revenues	<u>\$ 13,826,480</u>	<u>\$ 13,951,481</u>	<u>\$ 14,472,886</u>
<b><u>Expenditures:</u></b>			
Certificated Salaries - (1000's)	\$ 4,784,118	\$ 4,773,305	\$ 5,023,046
Classified Salaries - (2000's)	929,812	1,232,300	1,263,107
Employee Benefits - (3000's)	1,814,785	1,963,214	2,106,110
Books & Supplies - (4000's)	749,323	848,422	856,906
Services - (5000's)	3,367,285	3,366,476	3,433,805
Capital Outlay - (6000's)	9,380	-	-
Other Outgo - (7141)	115,735	125,433	130,647
Transfer of Direct Costs - (7145)	1,429,251	1,505,201	1,567,770
Debt Service - Principal - (7439)	-	-	-
Debt Service - Interest - (7438)	-	-	-
Total Expenditures	<u>\$ 13,199,689</u>	<u>\$ 13,814,351</u>	<u>\$ 14,381,391</u>
Excess (Deficit) from Operations	626,791	137,130	91,495
<b><u>Other Financing Transactions:</u></b>			
Other Financing Sources	-	-	-
Capital Outlay - (6000's)	-	-	-
Debt Service - Principal - (7000's)	-	-	-
Excess (deficit)	<u>626,791</u>	<u>137,130</u>	<u>91,495</u>
Fund Balance, Beginning	3,682,868	4,309,659	4,446,789
Fund Balance, Ending	<u><u>\$ 4,309,659</u></u>	<u><u>\$ 4,446,789</u></u>	<u><u>\$ 4,538,284</u></u>
<b><u>Components of Ending Fund Balance:</u></b>			
Designated Amounts:			
Reserve for Economic Uncertainties: 5%	395,991	414,431	431,442
Additional Reserve: 15%	2,243,947	2,348,440	2,444,836
Restricted Cash	-	-	-
Prepaid Expenditures	-	-	-
Temporarily Restricted	940,789	792,720	644,243
Unrestricted	728,932	891,198	1,017,763
Fund Balance, Ending	<u><u>\$ 4,309,659</u></u>	<u><u>\$ 4,446,789</u></u>	<u><u>\$ 4,538,284</u></u>



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

	<u>Unrestricted</u>	<u>Restricted</u>	<u>Combined</u>
<b><u>Revenues:</u></b>			
Local Control Funding Formula			
LCFF - General Purpose	\$ 10,462,097	\$ -	\$ 10,462,097
Education Protection Account	224,866	-	224,866
In-Lieu Property Tax	729,000	-	729,000
Total LCFF	11,415,963	-	11,415,963
Federal	-	327,027	327,027
State	212,584	854,159	1,066,743
Local	63,552	953,195	1,016,747
Contributions to Restricted	(692,895)	692,895	-
<b>Total Revenues</b>	<b>\$ 10,999,204</b>	<b>\$ 2,827,276</b>	<b>\$ 13,826,480</b>
<b><u>Expenditures:</u></b>			
Certificated Salaries - (1000's)	\$ 3,998,350	\$ 785,768	\$ 4,784,118
Classified Salaries - (2000's)	769,694	160,118	929,812
Employee Benefits - (3000's)	1,459,665	355,120	1,814,785
Books & Supplies - (4000's)	626,159	123,164	749,323
Services - (5000's)	2,564,389	802,896	3,367,285
Capital Outlay - (6000's)	9,380	-	9,380
Other Outgo - (7141)	115,735	-	115,735
Transfer of Direct Costs - (7145)	1,429,251	-	1,429,251
Debt Service - Principal - (7439)	-	-	-
Debt Service - Interest - (7438)	-	-	-
<b>Total Expenditures</b>	<b>\$ 10,972,623</b>	<b>\$ 2,227,066</b>	<b>\$ 13,199,689</b>
<b>Excess (Deficit) from Operations</b>	<b>26,581</b>	<b>600,210</b>	<b>626,791</b>
<b><u>Other Financing Transactions:</u></b>			
Other Financing Sources	-	-	-
Capital Outlay - (6000's)	-	-	-
Debt Service - Principal - (7000's)	-	-	-
<b>Excess (deficit)</b>	<b>26,581</b>	<b>600,210</b>	<b>626,791</b>
<b>Fund Balance, Beginning</b>	<b>3,342,289</b>	<b>340,579</b>	<b>3,682,868</b>
<b>Fund Balance, Ending</b>	<b>\$ 3,368,870</b>	<b>\$ 940,789</b>	<b>\$ 4,309,659</b>
<b><u>Components of Ending Fund Balance:</u></b>			
Designated Amounts:			
Reserve for Economic Uncertainties: 5%	659,984		659,984
Additional Reserve: 15%	1,979,953		1,979,953
Restricted Cash	-	-	-
Prepaid Expenditures	-	-	-
Temporarily Restricted	-	940,789	940,789
Unrestricted	728,933	-	728,933
<b>Fund Balance, Ending</b>	<b>\$ 3,368,870</b>	<b>\$ 940,789</b>	<b>\$ 4,309,659</b>

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

	<u>Unrestricted</u>	<u>Restricted</u>	<u>Combined</u>
<b><u>Revenues:</u></b>			
Local Control Funding Formula			
LCFF - General Purpose	\$ 11,582,406	\$ -	\$ 11,582,406
Education Protection Account	231,936	-	231,936
In-Lieu Property Tax	729,000	-	729,000
Total LCFF	<u>12,543,342</u>	<u>-</u>	<u>12,543,342</u>
Federal	-	140,541	140,541
State	212,584	120,733	333,317
Local	946	933,335	934,281
Contributions to Restricted	(747,054)	747,054	-
Total Revenues	<u>\$ 12,009,818</u>	<u>\$ 1,941,663</u>	<u>\$ 13,951,481</u>
<b><u>Expenditures:</u></b>			
Certificated Salaries - (1000's)	\$ 4,098,309	\$ 674,996	\$ 4,773,305
Classified Salaries - (2000's)	1,068,179	164,121	1,232,300
Employee Benefits - (3000's)	1,672,648	290,566	1,963,214
Books & Supplies - (4000's)	722,179	126,243	848,422
Services - (5000's)	2,532,670	833,806	3,366,476
Capital Outlay - (6000's)	-	-	-
Other Outgo - (7141)	125,433	-	125,433
Transfer of Direct Costs - (7145)	1,505,201	-	1,505,201
Debt Service - Principal - (7439)	-	-	-
Debt Service - Interest - (7438)	-	-	-
Total Expenditures	<u>\$ 11,724,619</u>	<u>\$ 2,089,732</u>	<u>\$ 13,814,351</u>
Excess (Deficit) from Operations	285,199	(148,069)	137,130
<b><u>Other Financing Transactions:</u></b>			
Other Financing Sources	-	-	-
Capital Outlay - (6000's)	-	-	-
Debt Service - Principal - (7000's)	-	-	-
Excess (deficit)	<u>285,199</u>	<u>(148,069)</u>	<u>137,130</u>
Fund Balance, Beginning	3,368,870	940,789	4,309,659
Fund Balance, Ending	<u>\$ 3,654,069</u>	<u>\$ 792,720</u>	<u>\$ 4,446,789</u>
<b><u>Components of Ending Fund Balance:</u></b>			
Designated Amounts:			
Reserve for Economic Uncertainties: 5%	690,718		690,718
Additional Reserve: 15%	2,072,153		2,072,153
Restricted Cash	-	-	-
Prepaid Expenditures	-	-	-
Temporarily Restricted	-	792,720	792,720
Unrestricted	891,198	-	891,198
Fund Balance, Ending	<u>\$ 3,654,069</u>	<u>\$ 792,720</u>	<u>\$ 4,446,789</u>

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

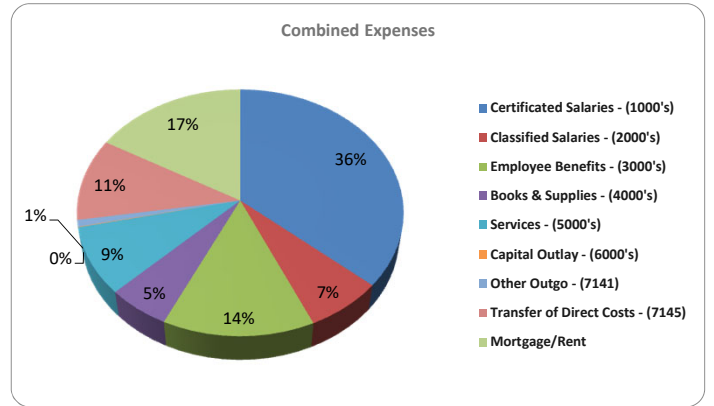
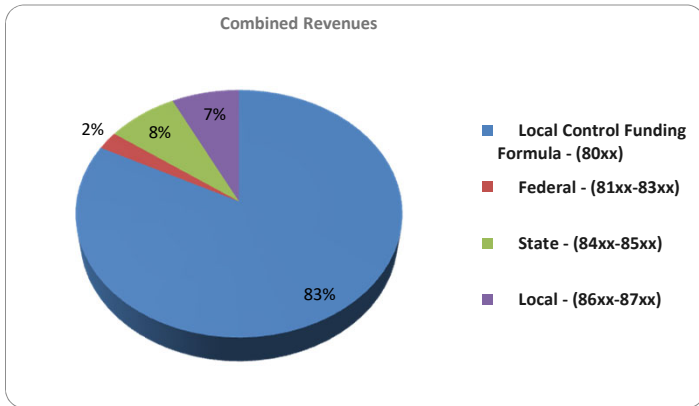
	<u>Unrestricted</u>	<u>Restricted</u>	<u>Combined</u>
<b><u>Revenues:</u></b>			
Local Control Funding Formula			
LCFF - General Purpose	\$ 12,103,811	\$ -	\$ 12,103,811
Education Protection Account	231,936	-	231,936
In-Lieu Property Tax	729,000	-	729,000
Total LCFF	<u>13,064,747</u>	<u>-</u>	<u>13,064,747</u>
Federal	-	140,541	140,541
State	212,584	120,733	333,317
Local	946	933,335	934,281
Contributions to Restricted	(793,234)	793,234	-
Total Revenues	<u>\$ 12,485,043</u>	<u>\$ 1,987,843</u>	<u>\$ 14,472,886</u>
<b><u>Expenditures:</u></b>			
Certificated Salaries - (1000's)	\$ 4,330,767	\$ 692,279	\$ 5,023,046
Classified Salaries - (2000's)	1,094,883	168,224	1,263,107
Employee Benefits - (3000's)	1,808,280	297,830	2,106,110
Books & Supplies - (4000's)	729,401	127,505	856,906
Services - (5000's)	2,583,323	850,482	3,433,805
Capital Outlay - (6000's)	-	-	-
Other Outgo - (7141)	130,647	-	130,647
Transfer of Direct Costs - (7145)	1,567,770	-	1,567,770
Debt Service - Principal - (7439)	-	-	-
Debt Service - Interest - (7438)	-	-	-
Total Expenditures	<u>\$ 12,245,071</u>	<u>\$ 2,136,320</u>	<u>\$ 14,381,391</u>
Excess (Deficit) from Operations	239,972	(148,477)	91,495
<b><u>Other Financing Transactions:</u></b>			
Other Financing Sources	-	-	-
Capital Outlay - (6000's)	-	-	-
Debt Service - Principal - (7000's)	-	-	-
Excess (deficit)	<u>239,972</u>	<u>(148,477)</u>	<u>91,495</u>
Fund Balance, Beginning	3,654,069	792,720	4,446,789
Fund Balance, Ending	<u>\$ 3,894,041</u>	<u>\$ 644,243</u>	<u>\$ 4,538,284</u>
<b><u>Components of Ending Fund Balance:</u></b>			
Designated Amounts:			
Reserve for Economic Uncertainties: 5%	719,070		719,070
Additional Reserve: 15%	2,157,209		2,157,209
Restricted Cash	-	-	-
Prepaid Expenditures	-	-	-
Temporarily Restricted	-	644,243	644,243
Unrestricted	1,017,762	-	1,017,762
Fund Balance, Ending	<u>\$ 3,894,041</u>	<u>\$ 644,243</u>	<u>\$ 4,538,284</u>

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

Description	Combined			Estimated Actuals As of 1/31/2023	Variance %
Revenues:	Unrestricted	Restricted	Combined		
Local Control Funding Formula - (80xx)	\$ 11,415,963	\$ -	\$ 11,415,963	\$ 6,090,327	53.00%
Federal - (81xx-83xx)	-	327,027	327,027	28,582	9.00%
State - (84xx-85xx)	212,584	854,159	1,066,743	930,186	87.00%
Local - (86xx-87xx)	63,552	953,195	1,016,747	571,106	56.00%
Contribution - (8980)	(692,895)	692,895	-	-	#DIV/0!
<b>Total Revenue</b>	<b>\$ 10,999,204</b>	<b>\$ 2,827,276</b>	<b>\$ 13,826,480</b>	<b>\$ 7,620,201</b>	<b>55.00%</b>

Description	Unrestricted	Restricted	Combined	Combined	Combined
Expenditures:					
Certificated Salaries - (1000's)	\$ 3,998,350	\$ 785,768	\$ 4,784,118	\$ 2,689,911	56.00%
Classified Salaries - (2000's)	769,694	160,118	929,812	491,585	53.00%
Employee Benefits - (3000's)	1,459,665	355,120	1,814,785	985,761	54.00%
Books & Supplies - (4000's)	626,159	123,164	749,323	406,747	54.00%
Services - (5000's)	362,540	802,896	1,165,436	722,794	62.00%
Capital Outlay - (6000's)	9,380	-	9,380	9,380	100.00%
Other Outgo - (7141)	115,735	-	115,735	-	0.00%
Transfer of Direct Costs - (7145)	1,429,251	-	1,429,251	-	0.00%
Mortgage/Rent	2,201,849	-	2,201,849	1,450,578	66.00%
<b>Total Expenditures</b>	<b>\$ 10,972,623</b>	<b>\$ 2,227,066</b>	<b>\$ 13,199,689</b>	<b>\$ 6,756,756</b>	<b>51.00%</b>

Increase/(Decrease) to Fund Balance	\$ 26,581	\$ 600,210	\$ 626,791		
Fund Balance, Beginning	\$ 3,342,289	\$ 340,579	\$ 3,682,868		
Fund Balance, Ending	\$ 3,368,870	\$ 940,789	\$ 4,309,659		



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

Description	Unrestricted Comparison		Variance	
	Unrestricted First Interim	Unrestricted Second Interim	\$	%
<b>Revenues:</b>				
Local Control Funding Formula - (80xx)	\$ 11,415,963	\$ 11,415,963	-	0.00%
Federal - (81xx-83xx)	-	-	-	0.00%
State - (84xx-85xx)	211,756	212,584	828	0.39%
Local - (86xx-87xx)	44,915	63,552	18,637	41.49%
Contribution - (8980)	(692,454)	(692,895)	(441)	0.06%
<b>Total Revenue</b>	<b>\$ 10,980,180</b>	<b>\$ 10,999,204</b>	<b>19,024</b>	<b>0.17%</b>

Description				
<b>Expenditures:</b>				
Certificated Salaries - (1000's)	\$ 4,011,674	\$ 3,998,350	(13,324)	-0.33%
Classified Salaries - (2000's)	756,741	769,694	12,953	1.71%
Employee Benefits - (3000's)	1,458,680	1,459,665	985	0.07%
Books & Supplies - (4000's)	615,662	626,159	10,497	1.70%
Services - (5000's)	2,556,035	2,564,389	8,354	0.33%
Capital Outlay - (6000's)	9,380	9,380	-	0.00%
Other Outgo - (7141)	115,735	115,735	-	0.00%
Transfer of Direct Costs - (7145)	1,429,251	1,429,251	-	0.00%
Debt Service - Principal - (7439)	-	-	-	#DIV/0!
Debt Service - Interest - (7438)	-	-	-	#DIV/0!
<b>Total Expenses</b>	<b>\$ 10,953,158</b>	<b>\$ 10,972,623</b>	<b>19,465</b>	<b>0.18%</b>

<b>Increase/(Decrease) to Fund Balance</b>	<b>\$ 27,022</b>	<b>\$ 26,581</b>	<b>\$ (441)</b>	
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**Variance explanations:**

No material net affect identified during interim reporting.

**Revenues:**

**Expenditures:**

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

**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:

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

To the entity that approved the charter school:

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

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

Printed Name: Robin Stout Title: Superintendent

To the County Superintendent of Schools:

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

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

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

To the Superintendent of Public Instruction:

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

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

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

**SECOND INTERIM REPORT**

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

Description	Object Code	Unrestricted	Budget Restricted	Combined	Actuals as of 1/31/2023
<b>A REVENUES</b>					
1 LCFF Sources					
State Aid - Current Year	8015	10,462,097	-	10,462,097	5,615,057
Education Protection Account State Aid - Current Year	8012	224,866	-	224,866	110,332
State Aid - Prior Years	8019	-	-	-	-
Transfers to Charter Schools In Lieu of Property Taxes	8096	729,000	-	729,000	364,938
Other LCFF Transfers	8091, 8097	-	-	-	-
Total, LCFF Sources		11,415,963	-	11,415,963	6,090,327
2 Federal Revenues (See NOTE in Section L)					
No Child Left Behind	8290	-	186,486	186,486	28,582
Special Education - Federal	8181, 8182	-	140,541	140,541	-
Child Nutrition - Federal	8220	-	-	-	-
Other Federal Revenues	8110, 8260-8299	-	-	-	-
Total, Federal Revenues		-	327,027	327,027	28,582
3 Other State Revenues					
All Other State Revenues	8500	212,584	854,159	1,066,743	930,186
Total, Other State Revenues		212,584	854,159	1,066,743	930,186
4 Other Local Revenues					
Special Education - State	8792	-	953,195	953,195	489,076
All Other Local Revenues	8600-8699	63,552	-	63,552	82,030
Total, Local Revenues		63,552	953,195	1,016,747	571,106
5 TOTAL REVENUES		11,692,099	2,134,381	13,826,480	7,620,201
<b>B EXPENDITURES</b>					
1 Certificated Salaries					
Certificated Teachers' Salaries	1100	3,517,536	457,921	3,975,457	2,246,675
Certificated Pupil Support Salaries	1200	121,239	271,157	392,396	202,676
Certificated Supervisors' and Administrators' Salaries	1300	359,575	56,690	416,265	240,560
Other Certificated Salaries	1900	-	-	-	-
Total, Certificated Salaries		3,998,350	785,768	4,784,118	2,689,911
2 Noncertificated Salaries					
Noncertificated Instructional Salaries	2100	230,132	125,295	355,427	188,294
Noncertificated Support Salaries	2200	161,869	-	161,869	93,036
Noncertificated Supervisors' and Administrators' Salaries	2300	-	-	-	-
Clerical and Office Salaries	2400	370,877	34,823	405,700	204,063
Other Noncertificated Salaries	2900	6,816	-	6,816	6,192
Total, Noncertificated Salaries		769,694	160,118	929,812	491,585
3 Employee Benefits					
STRS	3101-3102	712,089	146,351	858,440	487,016
PERS	3201-3202	140,414	54,495	194,909	96,854
OASDI / Medicare / Alternative	3301-3332	122,049	28,143	150,192	78,297
Health and Welfare Benefits	3401-3402	461,282	119,235	580,517	307,466
Unemployment Insurance	3501-3502	23,831	5,131	28,962	16,128
Workers' Compensation Insurance	3601-3602	-	-	-	-
OPEB, Allocated	3701-3702	-	-	-	-
OPEB, Active Employees	3751-3752	-	-	-	-
Other Employee Benefits	3901-3902	-	1,765	1,765	-
Total, Employee Benefits		1,459,665	355,120	1,814,785	985,761
4 Books and Supplies					
Approved Textbooks and Core Curricula Materials	4100	130,059	108,109	238,168	107,013
Books and Other Reference Materials	4200	-	-	-	-
Materials and Supplies	4300	180,723	13,255	193,978	116,569
Noncapitalized Equipment	4400	30,983	1,800	32,783	28,803
Food	4700	284,394	-	284,394	154,362
Total, Books and Supplies		626,159	123,164	749,323	406,747

5 Services and Other Operating Expenditures					
Subagreements for Services	5100	-			
Travel and Conferences	5200	2,350	298	2,648	1,315
Dues and Memberships	5300	99	-	99	99
Insurance	5400	-	-	-	-
Operating and Housekeeping Services	5500	367,326	-	367,326	233,833
Rentals, Leases, Repairs, and Noncap. Improvements	5600	2,201,849	-	2,201,849	1,450,578
Transfers of Direct Costs	5700	(235,000)	100,000	(135,000)	(60,155)
Professional/Consulting Services and Operating Expend.	5800	218,314	702,598	920,912	546,935
Communications	5900	9,451	-	9,451	767
Total, Services and Other Operating Expenditures		2,564,389	802,896	3,367,285	2,173,372
6 Capital Outlay					
Land and Land Improvements	6100	-	-	-	-
Books and Improvements of buildings	6200	-	-	-	-
Books and Media for New School Libraries	6300	-	-	-	-
Equipment	6400	9,380	-	9,380	9,380
Equipment Replacement	6500	-	-	-	-
Depreciation Expense (accrual basis only)	6900	-	-	-	-
Total, Capital Outlay		9,380	-	9,380	9,380
7 Other Outgo					
Transfers of Direct Costs	7145	1,429,251	-	1,429,251	-
Other Outgo	7141	115,735	-	115,735	-
Debt Service:					
Interest	7438	-	-	-	-
Principal	7439	-	-	-	-
Total, Other Outgo		1,544,986	-	1,544,986	-
8 TOTAL EXPENDITURES		10,972,623	2,227,066	13,199,689	6,756,756
<b>C EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES</b>		719,476	(92,685)	626,791	-
<b>D OTHER FINANCING SOURCES / USES</b>					
1 Other Sources			-	-	
2 Less: Other Uses (REU)			-	-	
3 Contributions Between Unrestricted and Restricted Accounts (must net to zero)		(692,895)	692,895	-	-
4 Total, Other Financing Sources / Uses		(692,895)	692,895	-	-
<b>E NET INCREASE (DECREASE IN FUND BALANCE / NET POSITION)</b>		26,581	600,210	626,791	-
<b>F FUND BALANCE / NET POSITION</b>					
1 Beginning Fund Balance / Net Position As of Estimated Actuals		3,342,289	340,579	3,682,868	3,682,868
2 Ending Fund Balance / Net Position		3,368,870	940,789	4,309,659	3,682,868



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

	Combined 2022-2023	Combined 2023-2024	Combined 2024-2025
Enrollment:	80.00	131.00	161.00
ADA %	-	95%	95%
Projected ADA:	75.31	124.45	152.95
<b><u>Revenues:</u></b>			
Local Control Funding Formula			
LCFF - General Purpose	\$ 709,439	\$ 1,313,648	\$ 1,673,835
Education Protection Account	15,062	24,890	30,590
In-Lieu Property Tax	140,000	140,000	140,000
Total LCFF	864,501	1,478,538	1,844,425
Federal	560,961	16,375	29,539
State	54,747	38,482	73,097
Local	165,835	157,619	179,069
Total Revenues	\$ 1,646,044	\$ 1,691,014	\$ 2,126,130
<b><u>Expenditures:</u></b>			
Certificated Salaries - (1000's)	\$ 669,526	\$ 669,867	\$ 751,640
Classified Salaries - (2000's)	74,480	75,542	77,831
Employee Benefits - (3000's)	209,937	227,172	258,851
Books & Supplies - (4000's)	294,767	116,791	171,317
Services - (5000's)	468,864	533,520	658,933
Capital Outlay - (6000's)	111,245	-	-
Other Outgo - (7141)	10,419	16,559	20,218
Transfer of Direct Costs - (7145)	135,223	196,627	240,533
Debt Service - Principal - (7439)	-	-	-
Debt Service - Interest - (7438)	-	-	-
Total Expenditures	\$ 1,974,461	\$ 1,836,078	\$ 2,179,323
Excess (Deficit) from Operations	(328,417)	(145,064)	(53,193)
<b><u>Other Financing Transactions:</u></b>			
Other Financing Sources	200,000	-	100,000
Capital Outlay - (6000's)	-	-	-
Debt Service - Principal - (7000's)	-	-	-
Excess (deficit)	(128,417)	(145,064)	46,807
Fund Balance, Beginning	477,975	349,558	204,494
Fund Balance, Ending	\$ 349,558	\$ 204,494	\$ 251,301
<b><u>Components of Ending Fund Balance:</u></b>			
Designated Amounts:			
Reserve for Economic Uncertainties: 5%	98,723	91,804	108,966
Additional Reserve: 15%	296,169	275,412	326,898
Restricted Cash	-	-	-
Prepaid Expenditures	-	-	-
Temporarily Restricted	76,552	77,277	77,976
Unrestricted	(121,886)	(239,999)	(262,539)
Fund Balance, Ending	\$ 349,558	\$ 204,494	\$ 251,301

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

	<u>Unrestricted</u>	<u>Restricted</u>	<u>Combined</u>
<b><u>Revenues:</u></b>			
Local Control Funding Formula			
LCFF - General Purpose	\$ 709,439	\$ -	\$ 709,439
Education Protection Account	15,062	-	15,062
In-Lieu Property Tax	140,000	-	140,000
Total LCFF	<u>864,501</u>	<u>-</u>	<u>864,501</u>
Federal	-	560,961	560,961
State	13,801	40,946	54,747
Local	100,449	65,386	165,835
Contributions to Restricted	(123,220)	123,220	-
Total Revenues	<u>\$ 855,531</u>	<u>\$ 790,513</u>	<u>\$ 1,646,044</u>
<b><u>Expenditures:</u></b>			
Certificated Salaries - (1000's)	\$ 545,161	\$ 124,365	\$ 669,526
Classified Salaries - (2000's)	64,154	10,326	74,480
Employee Benefits - (3000's)	176,772	33,165	209,937
Books & Supplies - (4000's)	61,441	233,326	294,767
Services - (5000's)	201,259	267,605	468,864
Capital Outlay - (6000's)	47,745	63,500	111,245
Other Outgo - (7141)	10,419	-	10,419
Transfer of Direct Costs - (7145)	135,223	-	135,223
Transfer of In-Direct Costs - (7310)	(26,450)	26,450	-
Debt Service - Principal - (7439)	-	-	-
Debt Service - Interest - (7438)	-	-	-
Total Expenditures	<u>\$ 1,215,724</u>	<u>\$ 758,737</u>	<u>\$ 1,974,461</u>
Excess (Deficit) from Operations	(360,193)	31,776	(328,417)
<b><u>Other Financing Transactions:</u></b>			
Other Financing Sources	200,000	-	200,000
Capital Outlay - (6000's)	-	-	-
Debt Service - Principal - (7000's)	-	-	-
Excess (deficit)	<u>(160,193)</u>	<u>31,776</u>	<u>(128,417)</u>
Fund Balance, Beginning	433,199	44,776	477,975
Fund Balance, Ending	<u>\$ 273,006</u>	<u>\$ 76,552</u>	<u>\$ 349,558</u>
<b><u>Components of Ending Fund Balance:</u></b>			
Designated Amounts:			
Reserve for Economic Uncertainties: 5%	98,723		98,723
Additional Reserve: 15%	296,169		296,169
Restricted Cash	-	-	-
Prepaid Expenditures	-	-	-
Temporarily Restricted	-	76,552	76,552
Unrestricted	(121,886)	-	(121,886)
Fund Balance, Ending	<u>\$ 273,006</u>	<u>\$ 76,552</u>	<u>\$ 349,558</u>

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

	<u>Unrestricted</u>	<u>Restricted</u>	<u>Combined</u>
<b><u>Revenues:</u></b>			
Local Control Funding Formula			
LCFF - General Purpose	\$ 1,313,648	\$ -	\$ 1,313,648
Education Protection Account	24,890	-	24,890
In-Lieu Property Tax	140,000	-	140,000
Total LCFF	<u>1,478,538</u>	<u>-</u>	<u>1,478,538</u>
Federal	-	16,375	16,375
State	22,351	16,131	38,482
Local	-	157,619	157,619
Contributions to Restricted	(182,403)	182,403	-
Total Revenues	<u>\$ 1,318,486</u>	<u>\$ 372,528</u>	<u>\$ 1,691,014</u>
<b><u>Expenditures:</u></b>			
Certificated Salaries - (1000's)	\$ 623,790	\$ 46,077	\$ 669,867
Classified Salaries - (2000's)	65,758	9,784	75,542
Employee Benefits - (3000's)	213,006	14,166	227,172
Books & Supplies - (4000's)	94,163	22,628	116,791
Services - (5000's)	254,372	279,148	533,520
Capital Outlay - (6000's)	-	-	-
Other Outgo - (7141)	16,559	-	16,559
Transfer of Direct Costs - (7145)	196,627	-	196,627
Transfer of In-Direct Costs - (7310)	-	-	-
Debt Service - Principal - (7439)	-	-	-
Debt Service - Interest - (7438)	-	-	-
Total Expenditures	<u>\$ 1,464,275</u>	<u>\$ 371,803</u>	<u>\$ 1,836,078</u>
Excess (Deficit) from Operations	(145,789)	725	(145,064)
<b><u>Other Financing Transactions:</u></b>			
Other Financing Sources	-	-	-
Capital Outlay - (6000's)	-	-	-
Debt Service - Principal - (7000's)	-	-	-
Excess (deficit)	<u>(145,789)</u>	<u>725</u>	<u>(145,064)</u>
Fund Balance, Beginning	273,006	76,552	349,558
Fund Balance, Ending	<u>\$ 127,217</u>	<u>\$ 77,277</u>	<u>\$ 204,494</u>
<b><u>Components of Ending Fund Balance:</u></b>			
Designated Amounts:			
Reserve for Economic Uncertainties: 5%	91,804		91,804
Additional Reserve: 15%	275,412		275,412
Restricted Cash	-	-	-
Prepaid Expenditures	-	-	-
Temporarily Restricted	-	77,277	77,277
Unrestricted	(239,999)	-	(239,999)
Fund Balance, Ending	<u>\$ 127,217</u>	<u>\$ 77,277</u>	<u>\$ 204,494</u>

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

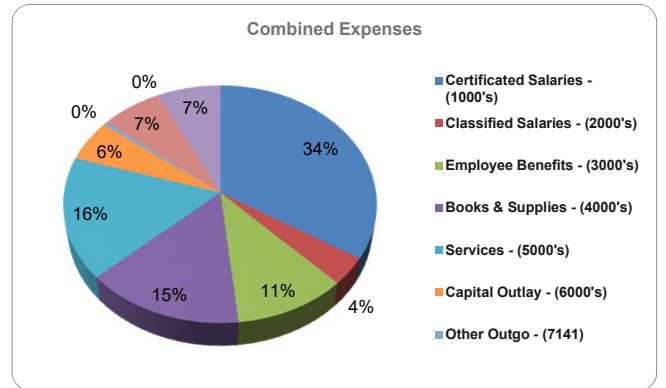
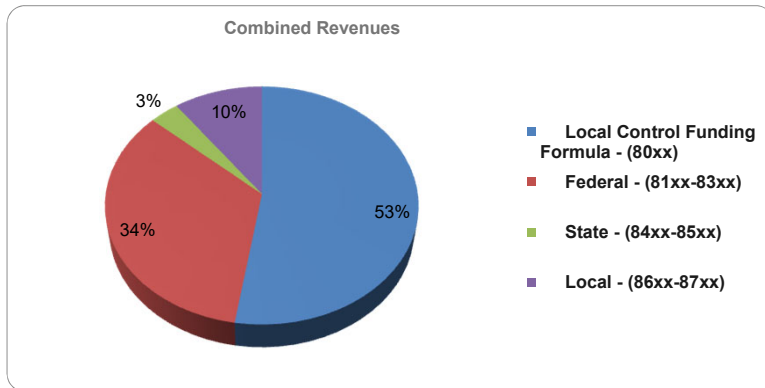
	<u>Unrestricted</u>	<u>Restricted</u>	<u>Combined</u>
<b><u>Revenues:</u></b>			
Local Control Funding Formula			
LCFF - General Purpose	\$ 1,673,835	\$ -	\$ 1,673,835
Education Protection Account	30,590	-	30,590
In-Lieu Property Tax	140,000	-	140,000
Total LCFF	<u>1,844,425</u>	<u>-</u>	<u>1,844,425</u>
Federal	-	29,539	29,539
State	46,501	26,596	73,097
Local	-	179,069	179,069
Contributions to Restricted	(211,640)	211,640	-
Total Revenues	<u>\$ 1,679,286</u>	<u>\$ 446,844</u>	<u>\$ 2,126,130</u>
<b><u>Expenditures:</u></b>			
Certificated Salaries - (1000's)	\$ 704,385	\$ 47,255	\$ 751,640
Classified Salaries - (2000's)	67,802	10,029	77,831
Employee Benefits - (3000's)	244,331	14,520	258,851
Books & Supplies - (4000's)	137,771	33,546	171,317
Services - (5000's)	318,138	340,795	658,933
Capital Outlay - (6000's)	-	-	-
Other Outgo - (7141)	20,218	-	20,218
Transfer of Direct Costs - (7145)	240,533	-	240,533
Transfer of In-Direct Costs - (7310)	-	-	-
Debt Service - Principal - (7439)	-	-	-
Debt Service - Interest - (7438)	-	-	-
Total Expenditures	<u>\$ 1,733,178</u>	<u>\$ 446,145</u>	<u>\$ 2,179,323</u>
Excess (Deficit) from Operations	(53,892)	699	(53,193)
<b><u>Other Financing Transactions:</u></b>			
Other Financing Sources	100,000	-	100,000
Capital Outlay - (6000's)	-	-	-
Debt Service - Principal - (7000's)	-	-	-
Excess (deficit)	<u>46,108</u>	<u>699</u>	<u>46,807</u>
Fund Balance, Beginning	127,217	77,277	204,494
Fund Balance, Ending	<u>\$ 173,325</u>	<u>\$ 77,976</u>	<u>\$ 251,301</u>
<b><u>Components of Ending Fund Balance:</u></b>			
Designated Amounts:			
Reserve for Economic Uncertainties: 5%	108,966		108,966
Additional Reserve: 15%	326,898		326,898
Restricted Cash	-	-	-
Prepaid Expenditures	-	-	-
Temporarily Restricted	-	77,976	77,976
Unrestricted	(262,539)	-	(262,539)
Fund Balance, Ending	<u>\$ 173,325</u>	<u>\$ 77,976</u>	<u>\$ 251,301</u>

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

Description	Unrestricted	Combined Restricted	Combined	Estimated Actuals As of 1/31/2023	%
<b>Revenues:</b>					
Local Control Funding Formula - (80xx)	\$ 864,501	\$ -	\$ 864,501	\$ 276,952	32.00%
Federal - (81xx-83xx)	-	560,961	560,961	-	0.00%
State - (84xx-85xx)	13,801	40,946	54,747	36,898	67.00%
Local - (86xx-87xx)	100,449	65,386	165,835	125,505	76.00%
Contribution - (8980)	(123,220)	123,220	-	-	#DIV/0!
<b>Total Revenues</b>	<b>\$ 855,531</b>	<b>\$ 790,513</b>	<b>\$ 1,646,044</b>	<b>\$ 439,355</b>	<b>27.00%</b>

Description	Unrestricted	Restricted	Combined	Combined	Combined
<b>Expenditures:</b>					
Certificated Salaries - (1000's)	\$ 545,161	\$ 124,365	\$ 669,526	\$ 325,278	49.00%
Classified Salaries - (2000's)	64,154	10,326	74,480	32,564	44.00%
Employee Benefits - (3000's)	176,772	33,165	209,937	96,870	46.00%
Books & Supplies - (4000's)	61,441	233,326	294,767	73,623	25.00%
Services - (5000's)	60,209	267,605	327,814	154,555	47.00%
Capital Outlay - (6000's)	47,745	63,500	111,245	-	0.00%
Other Outgo - (7141)	10,419	-	10,419	-	0.00%
Transfer of Direct Costs - (7145)	135,223	-	135,223	-	0.00%
Transfer of In-Direct Costs - (7310)	(26,450)	26,450	-	-	#DIV/0!
Mortgage/Rent	141,050	-	141,050	139,050	99.00%
<b>Total Expenditures</b>	<b>\$ 1,215,724</b>	<b>\$ 758,737</b>	<b>\$ 1,974,461</b>	<b>\$ 821,940</b>	<b>42.00%</b>

Increase/(Decrease) to Fund Balance	\$ (360,193)	\$ 31,776	\$ (328,417)		
Contribution from Other School	\$ -	\$ -	\$ -		
Fund Balance, Beginning	\$ 433,199	\$ 44,776	\$ 477,975		
Fund Balance, Ending	\$ 73,006	\$ 76,552	\$ 149,558		



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

Description	Unrestricted Comparison		Variance	
	Unrestricted First Interim	Unrestricted Second Interim	\$	%
<b>Revenues:</b>				
Local Control Funding Formula - (80xx)	\$ 859,832	\$ 864,501	4,669	0.54%
Federal - (81xx-83xx)	-	-	-	0.00%
State - (84xx-85xx)	14,184	13,801	(383)	-2.70%
Local - (86xx-87xx)	24,639	100,449	75,810	307.68%
Contribution - (8980)	(77,220)	(123,220)	(46,000)	59.57%
<b>Total Revenues</b>	<b>\$ 821,435</b>	<b>\$ 855,531</b>	<b>34,096</b>	<b>4.15%</b>

<b>Description</b>				
<b>Expenditures:</b>				
Certificated Salaries - (1000's)	\$ 540,492	\$ 545,161	4,669	0.86%
Classified Salaries - (2000's)	64,154	64,154	-	0.00%
Employee Benefits - (3000's)	176,772	176,772	-	0.00%
Books & Supplies - (4000's)	26,419	61,441	35,022	132.56%
Services - (5000's)	197,612	201,259	3,647	1.85%
Capital Outlay - (6000's)	-	47,745	47,745	#DIV/0!
Other Outgo - (7141)	10,419	10,419	-	0.00%
Transfer of Direct Costs - (7145)	135,223	135,223	-	0.00%
Transfer of In-Direct Costs (7310)	(26,450)	(26,450)	-	0.00%
Debt Service - Principal - (7439)	-	-	-	#DIV/0!
Debt Service - Interest - (7438)	-	-	-	#DIV/0!
<b>Total Expenditures</b>	<b>\$ 1,124,641</b>	<b>\$ 1,215,724</b>	<b>91,083</b>	<b>8.10%</b>

<b>Other Financing Sources</b>		\$ 200,000	200,000	#DIV/0!
<b>Increase/(Decrease) to Fund Balance</b>	<b>\$ (303,206)</b>	<b>\$ (160,193)</b>	<b>\$ 143,013</b>	<b>-47.17%</b>

**Variance explanations:**

**Revenues:**

**Local** - We received another grant from Silicon Schools Fund for \$75,000  
**Other Financing Source** - Estimated one-time transfer to ensure sufficient fund balance.  
**Contribution** - Increase in expenses related to providing Special Education services.

**Expenditures:**

**Overall** - Increases to safety and building supplies as well as estimating for the buildout of the additional portable building on the site.

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

SECOND INTERIM REPORT

Charter School Name  
CDS#  
Charter Approving Entity  
County  
Charter #

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

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

For information in this report, please contact:

For County Fiscal Contact:

For Approving Entity:

For Charter School:

Nick Schweizer  
Name

Nick Schweizer  
Name

Ace Ensign  
Name

Associate Superintendent Business Services  
Title

Associate Superintendent Business Services  
Title

Director of Finance  
Title

916-228-2550  
Telephone

916-228-2550  
Telephone

916-778-4544 xt.80103  
Telephone

[nschweizer@scoe.net](mailto:nschweizer@scoe.net)  
Email Address

[nschweizer@scoe.net](mailto:nschweizer@scoe.net)  
Email Address

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

To the entity that approved the charter school:

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

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

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

Printed  
Name: Robin Stout

Title: Superintendent

To the County Superintendent of Schools:

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

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

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

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

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

To the Superintendent of Public Instruction:

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

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

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

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

**SECOND INTERIM REPORT**

**Charter School Name**  
**CDS#**  
**Charter Approving Entity**  
**County**  
**Charter #**

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

Description	Object Code	Unrestricted	Adopted Budget Restricted	Combined	Actuals as of 1/31/2023
<b>A REVENUES</b>					
1 LCFF Sources					
State Aid - Current Year	8015	709,439	-	709,439	188,438
Education Protection Account State Aid - Current Year	8012	15,062	-	15,062	2,720
State Aid - Prior Years	8019	-	-	-	-
Transfers to Charter Schools In Lieu of Property Taxes	8096	140,000	-	140,000	85,794
Other LCFF Transfers	8091, 8097	-	-	-	-
Total, LCFF Sources		864,501	-	864,501	276,952
2 Federal Revenues (See NOTE in Section L)					
No Child Left Behind	8290	-	-	-	-
Special Education - Federal	8181, 8182	-	9,414	9,414	-
Child Nutrition - Federal	8220	-	-	-	-
Other Federal Revenues	8110, 8260-8299	-	551,547	551,547	-
Total, Federal Revenues		-	560,961	560,961	-
3 Other State Revenues					
All Other State Revenues	8500	13,801	40,946	54,747	36,898
Total, Other State Revenues		13,801	40,946	54,747	36,898
4 Other Local Revenues					
Special Education - State	8792	-	65,386	65,386	23,610
All Other Local Revenues	8600-8699	100,449	-	100,449	101,895
Total, Local Revenues		100,449	65,386	165,835	125,505
5 TOTAL REVENUES		978,751	667,293	1,646,044	439,355
<b>B EXPENDITURES</b>					
1 Certificated Salaries					
Certificated Teachers' Salaries	1100	427,107	113,599	540,706	253,643
Certificated Pupil Support Salaries	1200	3,743	6,514	10,257	3,066
Certificated Supervisors' and Administrators' Salaries	1300	114,311	4,252	118,563	68,569
Other Certificated Salaries	1900	-	-	-	-
Total, Certificated Salaries		545,161	124,365	669,526	325,278
2 Noncertificated Salaries					
Noncertificated Instructional Salaries	2100	10,208	7,714	17,922	8,244
Noncertificated Support Salaries	2200	1,668	-	1,668	1,168
Noncertificated Supervisors' and Administrators' Salaries	2300	-	-	-	-
Clerical and Office Salaries	2400	52,278	2,612	54,890	23,152
Other Noncertificated Salaries	2900	-	-	-	-
Total, Noncertificated Salaries		64,154	10,326	74,480	32,564
3 Employee Benefits					
STRS	3101-3102	102,425	8,622	111,047	59,143
PERS	3201-3202	13,825	663	14,488	6,005
OASDI / Medicare / Alternative	3301-3302	13,829	865	14,694	7,780
Health and Welfare Benefits	3401-3402	37,808	22,773	60,581	22,132
Unemployment Insurance	3501-3502	8,885	242	9,127	1,810
Workers' Compensation Insurance	3601-3602	-	-	-	-
OPEB, Allocated	3701-3702	-	-	-	-
OPEB, Active Employees	3751-3752	-	-	-	-
Other Employee Benefits	3901-3902	-	-	-	-
Total, Employee Benefits		176,772	33,165	209,937	96,870
4 Books and Supplies					
Approved Textbooks and Core Curricula Materials	4100	10,687	17,046	27,733	16,449
Books and Other Reference Materials	4200	-	-	-	-
Materials and Supplies	4300	27,413	186,280	213,693	29,758
Noncapitalized Equipment	4400	23,341	30,000	53,341	27,416
Food	4700	-	-	-	-
Total, Books and Supplies		61,441	233,326	294,767	73,623



5 Services and Other Operating Expenditures					
Subagreements for Services	5100	-	52,500	52,500	42,014
Travel and Conferences	5200	2,051	325	2,376	1,334
Dues and Memberships	5300	-	-	-	-
Insurance	5400	-	-	-	-
Operating and Housekeeping Services	5500	5,613	-	5,613	3,243
Rentals, Leases, Repairs, and Noncap. Improvements	5600	141,050	-	141,050	141,009
Transfers of Direct Costs	5700	-	-	-	-
Professional/Consulting Services and Operating Expend.	5800	52,545	214,780	267,325	106,005
Communications	5900	-	-	-	-
Total, Services and Other Operating Expenditures		201,259	267,605	468,864	293,605
6 Capital Outlay					
Land and Land Improvements	6100	-	-	-	-
Books and Improvements of buildings	6200	47,745	-	47,745	-
Books and Media for New School Libraries	6300	-	-	-	-
Equipment	6400	-	63,500	63,500	-
Equipment Replacement	6500	-	-	-	-
Depreciation Expense (accrual basis only)	6900	-	-	-	-
Total, Capital Outlay		47,745	63,500	111,245	-
7 Other Outgo					
Transfers of Direct Costs	7145	135,223	-	135,223	-
Other Outgo	7141	10,419	-	10,419	-
Transfers of Indirect Costs	7310	(26,450)	26,450	-	-
Interest	7438	-	-	-	-
Principal	7439	-	-	-	-
Total, Other Outgo		119,192	26,450	145,642	-
8 TOTAL EXPENDITURES		1,215,724	758,737	1,974,461	821,940
<b>C EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES</b>		(236,973)	(91,444)	(328,417)	(382,585)
<b>D OTHER FINANCING SOURCES / USES</b>					
1 Other Sources		-	-	-	-
2 Less: Other Uses (REU)		-	-	-	-
3 Contributions Between Unrestricted and Restricted Accounts (must net to zero)		(123,220)	123,220	-	-
4 Total, Other Financing Sources / Uses		(123,220)	123,220	-	-
<b>E NET INCREASE (DECREASE IN FUND BALANCE / NET POSITION)</b>		(360,193)	31,776	(328,417)	(382,585)
<b>F FUND BALANCE / NET POSITION</b>					
1 Beginning Fund Balance / Net Position					
As of Estimated Actuals		433,199	44,776	477,975	477,975
2 Ending Fund Balance / Net Position		73,006	76,552	149,558	95,390

# AMERICAN RIVER COLLEGIATE ACADEMY

## 2022-2023 Second Interim Report

### 2022-2023 Cashflow Projection

DESCRIPTION	OBJECT	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	ACCRUAL	TOTAL
<b>A. BEGINNING CASH</b>	N/A														
	9110	313,020	282,095	163,379	166,841	197,893	155,598	201,436	96,004	260,721	232,778	191,148	149,518		
<b>B. RECEIPTS</b>															
Revenue Limit Sources															
LCFF / General Purpose	8010-8019		50,930	45,836	-	45,836	45,836	-	127,699	63,850	63,850	63,850	201,752		709,439
EPA	8012			2,720	-	-	-	-	4,811				7,531		15,062
In-Lieu Property Taxes	8080-8099				112,698	-	27,318	(54,222)	3,500	3,500	3,500	3,500	40,206		140,000
TOTAL LCFF		-	50,930	48,556	112,698	45,836	73,154	(54,222)	136,010	67,350	67,350	67,350	249,489	-	864,501
Federal Revenue	8100-8299								140,240					420,721	560,961
State Revenue	8300-8599				2,570	33,330	998	-	-	13,687	-	-	-	4,162	54,747
Local	8600-8799	432	2,200	24,647	6,561	11,223	80,196	246	9,950	9,950	9,950	9,950	530		165,835
All Other Financing Sources	8930-8979												200,000	-	200,000
<b>TOTAL RECEIPTS</b>		432	53,130	73,203	121,829	90,389	154,348	(53,976)	286,200	90,987	77,300	77,300	450,019	424,883	1,846,044
<b>C. DISBURSEMENTS</b>															
Certificated Salaries	1000-1999	24,638	52,979	47,435	51,760	49,294	51,033	48,139	53,562	53,562	53,562	53,562	53,562	76,438	669,526
Classified Salaries	2000-2999	1,622	6,332	7,199	4,731	3,895	4,486	4,299	6,331	6,331	6,331	6,331	6,331	10,261	74,480
Employee Benefits (All)	3000-3999	7,614	15,767	14,481	15,276	14,432	14,849	14,451	16,770	16,770	16,770	16,770	16,770	29,217	209,937
Books, Supplies	4000-4999	522	19,168	15,065	657	30,719	4,911	2,581	11,791	11,791	11,791	11,791	17,686	156,294	294,767
Services	5000-5999	20,105	131,977	16,024	19,165	36,895	33,231	36,208	30,476	30,476	30,476	30,476	30,476	22,879	468,864
Capital Outlay	6000-6999					-	-	-	-	-	-	-	63,500	47,745	111,245
Other Outgo	7141					-	-	(123)	-	-	-	-	-	10,542	10,419
Transfer of Direct Costs	7145					-	-	-	-	-	-	-	-	135,223	135,223
Debt Service - Principal	7439					-	-	-	-	-	-	-	-	-	-
Debt Service - Interest	7438	-	-	-	-	-	-	-	-	-	-	-	-	-	-
All Other Financing Sources															-
<b>TOTAL DISBURSEMENTS</b>		54,501	226,223	100,204	91,589	135,235	108,510	105,555	118,930	118,930	118,930	118,930	188,325	488,599	1,974,461
<b>D. PRIOR YEAR TRANSACTIONS</b>															
Cash Not In Treasury	9111-9199					-	-	-	-	-	-	-	-	-	-
Accounts Receivable (Governments)	9290	32,037	54,377	35,308	812	2,551	-	54,222	-	-	-	-	12,567	-	191,874
Prepaid Expenditures	9330	7,989				-	-	-	-	-	-	-	-	-	7,989
Other Current Assets	9340					-	-	-	-	-	-	-	-	-	-
Accounts Payable	9500-9599	(16,882)		(4,845)		-	-	(123)	(2,553)	-	-	-	-	-	(24,403)
Deferred Revenue	9650					-	-	-	-	-	-	-	-	-	-
Interfund borrowing	9610					-	-	-	-	-	-	-	-	-	-
<b>TOTAL PRIOR YEAR TRANSACTIONS</b>		23,144	54,377	30,463	812	2,551	-	54,099	(2,553)	-	-	-	12,567	-	175,460
<b>E. NET INCREASE/DECREASE (B-C+D)</b>		(30,925)	(118,716)	3,462	31,052	(42,295)	45,838	(105,432)	164,717	(27,943)	(41,630)	(41,630)	274,261	(63,716)	47,043
<b>F. ENDING CASH (A + E)</b>		282,095	163,379	166,841	197,893	155,598	201,436	96,004	260,721	232,778	191,148	149,518	423,779		
<b>G. ENDING CASH, PLUS ACCRUALS</b>															360,063

\_\_\_\_\_

Expenses	1,974,461
Days per year	365
Exp per day	5,409
Cash	423,779
Days Cash On Hand	78
Cash + Deferral	360,063
	67
Cash + Deferral - AP	848,662
	157

# AMERICAN RIVER COLLEGIATE ACADEMY

## 2022-2023 Second Interim Report

### 2023-2024 Cashflow Projection

DESCRIPTION	OBJECT	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	ACCRUAL	TOTAL
<b>A. BEGINNING CASH</b>	N/A														
	9110	423,779	344,395	282,962	292,738	319,176	237,034	257,540	162,323	183,494	197,632	220,083	247,869		
<b>B. RECEIPTS</b>															
Revenue Limit Sources															
LCOFF / General Purpose	8010-8019	65,682	65,682	118,228	118,228	118,228	118,228	118,228	118,228	118,228	118,228	118,228	118,232		1,313,648
EPA	8012	-	-	6,223	-	-	6,223	-	-	6,223	-	-	6,221		24,890
In-Lieu Property Taxes	8080-8099	-	8,400	16,800	11,200	11,200	11,200	11,200	11,200	11,200	11,900	11,900	11,900	11,900	140,000
TOTAL LCOFF		65,682	74,082	141,251	129,428	129,428	135,651	129,428	129,428	135,651	130,128	130,128	136,353	11,900	1,478,538
Federal Revenue	8100-8299	-	1,474	-	2,948	-	-	3,275	-	4,094	-	-	-	-	4,584
State Revenue	8300-8599	-	-	-	-	5,772	1,924	1,539	2,309	-	1,924	1,924	3,848	-	16,375
Local	8600-8799	7,900	6,300	9,500	14,200	9,500	7,900	9,500	7,900	14,200	14,200	14,200	7,900	34,419	38,482
All Other Financing Sources	8930-8979	-	-	-	-	-	-	-	-	-	-	-	-	-	157,619
<b>TOTAL RECEIPTS</b>		73,582	81,856	150,751	146,576	144,700	145,475	143,742	139,637	153,945	146,252	146,252	148,101	70,145	1,691,014
<b>C. DISBURSEMENTS</b>															
Certificated Salaries	1000-1999	40,192	56,939	56,939	56,939	56,939	56,939	56,939	56,939	56,939	56,939	56,939	60,285		669,867
Classified Salaries	2000-2999	4,533	6,459	6,459	6,459	6,459	6,459	6,459	6,459	6,459	6,459	6,459	6,419		75,542
Employee Benefits (All)	3000-3999	12,970	18,385	18,385	18,385	18,385	18,385	18,385	18,385	18,385	18,385	18,385	19,344	11,008	227,172
Books, Supplies	4000-4999	30,366	9,343	5,840	11,679	11,679	5,840	14,015	4,672	4,672	4,672	4,672	7,000	2,341	116,791
Services	5000-5999	26,676	26,676	53,352	26,676	133,380	37,346	37,346	32,011	53,352	37,346	32,011	32,011	5,337	533,520
Capital Outlay	6000-6999	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Outgo	7141	-	-	-	-	-	-	7,501	-	-	-	-	-	9,058	16,559
Transfer of Direct Costs	7145	-	-	-	-	-	-	98,314	-	-	-	-	-	98,313	196,627
Debt Service - Principal	7439	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt Service - Interest	7438	-	-	-	-	-	-	-	-	-	-	-	-	-	-
All Other Financing Sources		-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL DISBURSEMENTS</b>		114,737	117,802	140,975	120,138	226,842	124,969	238,959	118,466	139,807	123,801	118,466	125,059	126,057	1,836,078
<b>D. PRIOR YEAR TRANSACTIONS</b>															
Cash Not In Treasury	9111-9199	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accounts Receivable (Governments)	9290	254,930	169,953	-	-	-	-	-	-	-	-	-	-	-	424,883
Prepaid Expenditures	9330	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Current Assets	9340	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accounts Payable	9500-9599	(293,159)	(195,440)	-	-	-	-	-	-	-	-	-	-	-	(488,599)
Deferred Revenue	9650	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interfund borrowing	9610	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL PRIOR YEAR TRANSACTIONS</b>		(38,229)	(25,487)	-	-	-	-	-	-	-	-	-	-	-	(63,716)
<b>E. NET INCREASE/DECREASE (B-C+D)</b>		(79,384)	(61,433)	9,776	26,438	(82,142)	20,506	(95,217)	21,171	14,138	22,451	27,786	23,042	(55,912)	(208,780)
<b>F. ENDING CASH (A + E)</b>		344,395	282,962	292,738	319,176	237,034	257,540	162,323	183,494	197,632	220,083	247,869	270,911		
<b>G. ENDING CASH, PLUS ACCRUALS</b>															214,999

Expenses	1,836,078
Days per year	365
Exp per day	5,030
Cash	270,911
Days Cash On Hand	54
Cash + Deferral	214,999
	43
Cash + Deferral - AP	341,056
	68

# AMERICAN RIVER COLLEGIATE ACADEMY

## 2022-2023 Second Interim Report

### 2024-2025 Cashflow Projection

DESCRIPTION	OBJECT	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	ACCRUAL	TOTAL
<b>A. BEGINNING CASH</b>	N/A														
	9110	270,911	137,386	128,192	146,975	187,607	96,701	131,607	123,374	159,665	187,346	224,117	267,477		
<b>B. RECEIPTS</b>															
Revenue Limit Sources															
LCFF / General Purpose	8010-8019	83,692	83,692	150,645	150,645	150,645	150,645	150,645	150,645	150,645	150,645	150,645	150,646	-	1,673,835
EPA	8012	-	-	7,648	-	-	7,648	-	-	7,648	-	-	7,646	-	30,590
In-Lieu Property Taxes	8080-8099	-	8,400	16,800	11,200	11,200	11,200	11,200	11,200	11,200	11,900	11,900	11,900	11,900	140,000
<b>TOTAL LCFF</b>		83,692	92,092	175,093	161,845	161,845	169,493	161,845	161,845	169,493	162,545	162,545	170,192	11,900	1,844,425
Federal Revenue	8100-8299	-	2,659	-	5,317	-	-	5,908	-	7,385	-	-	-	8,270	29,539
State Revenue	8300-8599	-	-	-	-	10,965	3,655	2,924	4,386	-	3,655	3,655	7,310	36,547	73,097
Local	8600-8799	9,000	7,200	10,700	16,100	10,700	9,000	10,700	9,000	16,100	16,100	16,100	9,000	39,369	179,069
All Other Financing Sources	8930-8979	-	-	-	-	-	-	100,000	-	-	-	-	-	-	100,000
<b>TOTAL RECEIPTS</b>		92,692	101,951	185,793	183,262	183,510	182,148	281,377	175,231	192,978	182,300	182,300	186,502	96,086	2,226,130
<b>C. DISBURSEMENTS</b>															
Certificated Salaries	1000-1999	45,098	64,265	64,265	64,265	64,265	64,265	64,265	64,265	64,265	64,265	64,265	63,892	-	751,640
Classified Salaries	2000-2999	4,525	6,655	6,655	6,655	6,655	6,655	6,655	6,655	6,655	6,655	6,655	6,756	-	77,831
Employee Benefits (All)	3000-3999	15,135	21,631	21,631	21,631	21,631	21,631	21,631	21,631	21,631	21,631	21,631	21,548	5,858	258,851
Books, Supplies	4000-4999	44,542	13,705	8,566	17,132	17,132	8,566	20,558	6,853	6,853	6,853	6,853	10,300	3,404	171,317
Services	5000-5999	32,947	32,947	65,893	32,947	164,733	46,125	46,125	39,536	65,893	46,125	39,536	39,500	6,626	658,933
Capital Outlay	6000-6999	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Outgo	7141	-	-	-	-	-	-	10,109	-	-	-	-	-	10,109	20,218
Transfer of Direct Costs	7145	-	-	-	-	-	-	120,267	-	-	-	-	-	120,266	240,533
Debt Service - Principal	7439	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt Service - Interest	7438	-	-	-	-	-	-	-	-	-	-	-	-	-	-
All Other Financing Sources		-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL DISBURSEMENTS</b>		142,247	139,203	167,010	142,630	274,416	147,242	289,610	138,940	165,297	145,529	138,940	141,996	146,263	2,179,323
<b>D. PRIOR YEAR TRANSACTIONS</b>															
Cash Not in Treasury	9111-9199	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accounts Receivable (Governments)	9290	42,087	28,058	-	-	-	-	-	-	-	-	-	-	-	70,145
Prepaid Expenditures	9330	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Current Assets	9340	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accounts Payable	9500-9599	(126,057)	-	-	-	-	-	-	-	-	-	-	-	-	(126,057)
Deferred Revenue	9650	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interfund borrowing	9610	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL PRIOR YEAR TRANSACTIONS</b>		(83,970)	28,058	-	-	-	-	-	-	-	-	-	-	-	(55,912)
<b>E. NET INCREASE/DECREASE (B-C+D)</b>		(133,525)	(9,194)	18,783	40,632	(90,906)	34,906	(8,233)	36,291	27,681	36,771	43,360	44,506	(50,177)	(9,105)
<b>F. ENDING CASH (A + E)</b>		137,386	128,192	146,975	187,607	96,701	131,607	123,374	159,665	187,346	224,117	267,477	311,983		
<b>G. ENDING CASH, PLUS ACCRUALS</b>															261,806

Expenses	2,179,323
Days per year	365
Exp per day	5,971
Cash	311,983
Days Cash On Hand	52
Cash + Deferral	261,806
	44
Cash + Deferral - AP	408,069
	68