

Fiscal Year Ending June 30, 2023  
 First Interim/October 31st - Due December 15th  
 Second Interim/January 31st - Due March 15th

CHARTER SCHOOL INTERIM BUDGET REPORT

Charter School Name: California Connections Academy North Bay

CDS #: 17-64055-0129601

Charter Approving Entity: Middletown Unified School District

County: Lake

Charter #: 1653

This charter school uses the following basis of accounting:  
 (Please enter an "X" in the applicable box below)

**Accrual Basis** (Applicable Capital Assets/Interest on Long-Term Debt/Long-Term Liabilities objects are 6000, 7438, 9400-9499, and 9600-9699)

**Modified Accrual Basis** (Applicable Capital Outlay/Debt Service objects are 6100-6170, 6200-6200, 7438, and 7439)

**DRAFT FOR BOARD REVIEW WITH FINANCIAL INFO THROUGH JANUARY 31. Pending final adjustments, no needed for submission**

Description	Object Code	Projected Budget			Actual To-Date		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
<b>A. REVENUES</b>							
<b>1. LCFF Sources</b>							
Charter Schools State Aid - Current Year	8011	975,384		975,384	482,204		482,204
Education Protection Account State Aid - Current year	8012	28,277		28,277	13,957		13,957
State Aid - Prior Years	8019	0		0	0		0
Transfers to charters for in Lieu of Property Taxes	8096	631,104		631,104	311,988		311,988
Other LCFF Transfers	8091/8097	0		0	0		0
Total, LCFF Sources		1,634,765	0	1,634,765	808,149	0	808,149
<b>2. Federal Revenues (see NOTE on last page)</b>							
No Child Left Behind	8290		47,632	47,632	0		0
Special Education - Federal	8181, 8182		24,400	24,400	0		0
Child Nutrition - Federal	8220		0	0	0		0
Other Federal Revenues	8110, 8200-8229	400	153,416	153,816	88	20,558	20,646
Total, Federal Revenues		400	225,448	225,848	88	20,558	20,646
<b>3. Other State Revenues</b>							
Special Education - State	StateRevE		115,937	115,937		57,224	57,224
All Other State Revenues	StateRevAO	29,062	63,637	92,699	5,999	21,459	5,999
Total, Other State Revenues		29,062	179,574	208,636	5,999	78,683	84,682
<b>4. Other Local Revenues</b>							
All Other Local Revenues	LocalRevAO	500	0	500	532	0	532
Total, Local Revenues		500	0	500	532	0	532
<b>5. TOTAL REVENUES</b>		<b>1,684,727</b>	<b>405,022</b>	<b>2,089,749</b>	<b>814,768</b>	<b>99,241</b>	<b>914,009</b>
<b>B. EXPENDITURES</b>							
<b>1. Certificated Salaries</b>							
Teachers' Salaries	1100	457,283	82,592	539,855	194,230	40,860	235,090
Certificated Pupil Support Salaries	1200	38,931	0	38,931	9,892	8,068	17,960
Certificated Supervisors' and Administrators' Salaries	1300	51,183	11,304	62,487	30,741	6,949	37,690
Other Certificated Salaries	1900	0	0	0	0	0	0
Total, Certificated Salaries		547,377	93,896	641,273	234,863	55,877	290,740
<b>2. Non-certificated Salaries</b>							
Instructional Aides' Salaries	2100	0	0	0	0	0	0
Non-certificated Support Salaries	2200	0	0	0	0	0	0
Non-certificated Supervisors' and Administrators' Sal.	2300	0	0	0	0	0	0
Clerical and Office Salaries	2400	0	0	0	0	0	0
Other Non-certificated Salaries	2900	39,639	0	39,639	24,154	0	24,154
Total, Non-certificated Salaries		39,639	0	39,639	24,154	0	24,154
<b>3. Employee Benefits</b>							
STRS	3101-3102	73,077	24,020	97,097	30,293	7,592	37,885
PERS	3201-3202	0	0	0	0	0	0
OASDI / Medicare / Alternative	3301-3302	10,965	1,362	12,347	5,253	810	6,063
Health and Welfare Benefits	3401-3402	141,137	13,551	154,688	56,293	15,098	71,391
Unemployment Insurance	3501-3502	7,928	9,195	17,123	3,497	754	4,251
Workers' Compensation Insurance	3601-3602	11,744	1,878	13,622	5,190	1,116	6,298
Retiree Benefits	3701-3702	0	0	0	0	0	0
PERS Reduction (for revenue limit funded schools)	3801-3802	0	0	0	0	0	0
Other Employee Benefits	3901-3902	0	0	0	0	0	0
Total, Employee Benefits		244,871	42,078	286,949	100,516	25,372	125,888
<b>4. Books and Supplies</b>							
Approved Textbooks and Core Curricula Materials	4100	0	9,447	9,447	0	12,985	12,985
Books and Other Reference Materials	4200	210,342	0	210,342	115,008	0	115,008
Materials and Supplies	4300	113,538	0	113,538	60,496	0	60,496
Noncapitalized Equipment	4400	152,468	0	152,468	38,238	0	38,238
Food	4700	0	0	0	0	0	0
Total, Books and Supplies		476,348	9,447	485,795	213,732	12,985	226,717
<b>5. Services and Other Operating Expenditures</b>							
Subagreements for Services	5100	287,590	23,674	311,264	149,771	10,050	159,821
Travel and Conferences	5200	16,008	0	16,008	1,456	0	1,456
Dues and Memberships	5300	3,658	0	3,658	3,289	0	3,289
Insurance	5400	233	0	233	233	0	233
Operations and Housekeeping Services	5500	1,484	0	1,484	313	0	313
Rentals, Leases, Repairs, and Noncap. Improvements	5600	14,039	0	14,039	5,872	0	5,872
Transfers of Direct Costs	5700-5799	0	0	0	0	0	0
Professional/Consulting Services and Operating Expend.	5800	92,206	139,098	231,304	48,011	69,283	117,294
Communications	5900	20,862	0	20,862	7,440	0	7,440
Total, Services and Other Operating Expenditures		496,980	162,772	659,752	216,485	79,333	295,818
<b>6. Capital Outlay</b> (objects 6100-6170, 6200-6200 for modified accrual basis only)							
Land and Land Improvements	6100-6170	0	0	0	0	0	0
Buildings and Improvements of Buildings	6200	0	0	0	0	0	0
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	0	0	0	0	0	0
Equipment	6400	0	0	0	0	0	0
Equipment Replacement	6500	0	0	0	0	0	0
Depreciation Expense (for accrual basis only)	6900	0	0	0	0	0	0
Total, Capital Outlay		0	0	0	0	0	0
<b>7. Other Outgo</b>							
Tuition to Other Schools	7110-7143	0	0	0	0	0	0
Transfers of Pass-Through Revenues to Other LEAs	7211-7213	0	0	0	0	0	0
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE	0	0	0	0	0	0
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	0	0	0	0	0	0
All Other Transfers	7281-7299	0	0	0	0	0	0
Debt Service:							
Interest	7438	0	0	0	0	0	0
Principal (for modified accrual basis only)	7439	0	0	0	0	0	0
Total, Other Outgo		0	0	0	0	0	0
<b>8. TOTAL EXPENDITURES</b>		<b>1,715,415</b>	<b>308,193</b>	<b>2,023,608</b>	<b>789,750</b>	<b>173,567</b>	<b>963,317</b>
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b>							
		(50,688)	96,829	46,141	25,018	(74,326)	(49,308)
<b>D. OTHER FINANCING SOURCES / USES</b>							
<b>1. Other Sources</b>							
Other Sources	8830-8979			0			0
<b>2. Less: Other Uses</b>							
Other Uses	7630-7659			0			0
<b>3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)</b>							
	8980-8999	96,829	(96,829)	0	(74,326)	74,326	0
<b>4. TOTAL OTHER FINANCING SOURCES / USES</b>		<b>96,829</b>	<b>(96,829)</b>	<b>0</b>	<b>(74,326)</b>	<b>74,326</b>	<b>0</b>
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>							
		<b>46,141</b>	<b>0</b>	<b>46,141</b>	<b>(49,308)</b>	<b>0</b>	<b>(49,308)</b>
<b>F. FUND BALANCE, RESERVES</b>							
<b>1. Beginning Fund Balance</b>							
a. As of July 1	9791	612,983	0	612,983	612,985	0	612,985
b. Adjustments/Restatements to Beginning Balance	9793, 9795	0	0	0	5,276	0	5,276
c. Adjusted Beginning Balance		612,983	0	612,983	622,561	0	622,561
<b>2. Ending Fund Balance, June 30 (E + F1c)</b>							
		659,124	0	659,124	573,253	0	573,253
<b>Components of Ending Fund Balance (Optional):</b>							
Reserve for Revolving Cash (equals object 9130)	9711	0	0	0	0	0	0
Reserve for Stores (equals object 9320)	9712	0	0	0	0	0	0
Reserve for Prepaid Expenditures (equals object 9330)	9713	0	0	0	0	0	0
Reserve for All Others	9719	0	0	0	0	0	0
General Reserve	9730	0	0	0	0	0	0
Legally Restricted Balance	9740	0	0	0	0	0	0
Designated for Economic Uncertainties	9770 *	0	0	0	0	0	0
Other Designations	9775, 9780	0	0	0	0	0	0
Undesignated / Unappropriated Amount	9790 *	659,124	0	659,124	573,253	0	573,253
* Percent of Total Expenditures and Other Uses							
		32.57%	0.00%	32.57%	69.51%	0.00%	69.51%
<b>G. ASSETS</b>							
<b>1. Cash</b>							

Actual: Totals off by -1, fixed by adding 1 to 8096'

Actual: Unrestricted off by -1 and total off by -2

Actual: All off by -1, Fixed restricted and total by adding -1 to restricted teacher salary, fix to 8096' fixed unrestricted cell

Budget: Unrestricted off by -1, fix by adding +1 to 3501, now TOTAL off BY +1

Actuals: Unrestricted and Total off by +1

Budget: Unrestricted and Total off by -1, fixed by adding +1to 5800

In County Treasury	9110	0	0	0
Fair Value Adjustment to Cash in County Treasury	9111	0	0	0
In Banks	9120	1,037,231	0	1,037,231
In Revolving Fund	9130	0	0	0
With Fiscal Agent	9135	0	0	0
Collections Awaiting Deposit	9140	0	0	0
2. Investments	9150	0	0	0
3. Accounts Receivable	9200	549	0	549
4. Due from Grantor Government	9290	371,497	0	371,497
5. Stores	9320	0	0	0
6. Prepaid Expenditures (Expenses)	9330	1,501	0	1,501
7. Other Current Assets	9340	0	0	0
8. Capital Assets (for accrual basis only)	9400-9499	0	0	0
<b>9. TOTAL ASSETS</b>		<b>1,410,778</b>	<b>0</b>	<b>1,410,778</b>
<b>H. LIABILITIES</b>				
1. Accounts Payable	9500	720,180	0	720,180
2. Due to Grantor Government	9590	0	0	0
3. Current Loans	9640	1,244	0	1,244
4. Deferred Revenue	9650	116,101	0	116,101
5. Long-term Liabilities (for accrual basis only)	9660-9669	0	0	0
<b>6. TOTAL LIABILITIES</b>		<b>837,525</b>	<b>0</b>	<b>837,525</b>
<b>I. FUND BALANCE</b>				
Ending Fund Balance, June 30 (G9-H6) (must agree with Line F2)		573,253	0	573,253

ADA ESTIMATES:

Estimated P2 ADA for Revised Budget

Estimated P2 ADA as of January 31

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