

**CHARTER SCHOOL UNAUDITED ACTUALS**

**FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2022 to June 30, 2023

**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; check only one box)**

**Accrual Basis** (Applicable Capital Assets/Interest on Long-Term Debt/Long-Term Liabilities objects are 6900, 7438, 9400-9499, and 9660-9669)  
 **Modified Accrual Basis** (Applicable Capital Outlay/Debt Service objects are 6100-6170, 6200-6500, 7438, and 7439)

DRAFT FOR BOARD REVIEW WITH FINANCIAL INFO THROUGH JUNE 30, 2023. Pending final adjustments as needed for submission  
P2=141

| Description            |  | Object Code     | Unrestricted     | Restricted     | Total            |
|------------------------|--|-----------------|------------------|----------------|------------------|
| <b>A. REVENUES</b>     |  |                 |                  |                |                  |
| 1.                     | LCFF Sources   |                 |                  |                |                  |
|                        | State Aid - Current Year                               | 8011            | 982,796          |                | 982,796          |
|                        | Education Protection Account State Aid - Current year  | 8012            | 28,250           |                | 28,250           |
|                        | State Aid - Prior Years                                | 8019            | 54,517           |                | 54,517           |
|                        | Transfers to Charter Schools in Lieu of Property Taxes | 8096            | 635,747          |                | 635,747          |
|                        | Other LCFF Transfers                                   | 8091, 8097      | 0                | 0              | 0                |
|                        | <b>Total, LCFF Sources</b>                             |                 | <b>1,701,310</b> | <b>0</b>       | <b>1,701,310</b> |
| 2.                     | Federal Revenues (see NOTE in Section J)               |                 |                  |                |                  |
|                        | No Child Left Behind (incl. ARRA)                      | 8290            |                  | 49,920         | 49,920           |
|                        | <i>Federal Funding - Title I</i>                       | 8290            |                  | 34,991         |                  |
|                        | <i>Federal Funding - Title II-A</i>                    | 8290            |                  | 4,929          |                  |
|                        | <i>Federal Funding - Title IV</i>                      | 8290            |                  | 10,000         |                  |
|                        | <i>Prior Year Adjustments</i>                          | 8019            |                  | (2,652)        | (2,652)          |
|                        | Special Education - Federal                            | 8181, 8182      |                  | 25,104         | 25,104           |
|                        | Child Nutrition - Federal                              | 8220            |                  | 0              | 0                |
|                        | Other Federal Revenues                                 | 8110, 8260-8299 | 88               | 80,670         | 80,759           |
|                        | <i>Federal Funding - E-Rate</i>                        |                 | 88               | 0              | 0                |
|                        | <i>ESSER Funding</i>                                   |                 |                  | 80,670         |                  |
|                        | <b>Total, Federal Revenues</b>                         |                 | <b>88</b>        | <b>153,042</b> | <b>153,131</b>   |
| 3.                     | Other State Revenues                                   |                 |                  |                |                  |
|                        | Special Education - State                              | StateRevSE      |                  | 115,825        | 115,825          |
|                        | All Other State Revenues                               | StateRevAO      | 29,147           | 19,524         | 48,671           |
|                        | <i>Star Testing</i>                                    | StateRevAO      | 118              |                |                  |
|                        | <i>College and Career Block Grant</i>                  | StateRevAO      | 0                |                |                  |
|                        | <i>Mandated Cost Reimbursement</i>                     | StateRevAO      | 5,000            |                |                  |
|                        | <i>Lottery</i>   | StateRevAO      | 24,029           | 9,447          |                  |
|                        | <i>Special Education Dispute Prevention</i>            | StateRevAO      | 0                | 0              |                  |
|                        | <i>Special Education Learning Recovery</i>             | StateRevAO      | 0                | 0              |                  |
|                        | <i>ERMHS</i>   | StateRevAO      |                  | 10,077         |                  |
|                        | <i>Educator Effectiveness Block Grant</i>              | StateRevAO      | 0                | 0              |                  |
|                        | <i>Ethnic Studies Block Grant</i>                      | StateRevAO      | 0                | 0              |                  |
|                        | <i>Universal TK Grant</i>                              | StateRevAO      | 0                | 0              |                  |
|                        | <i>A-G Access Grant</i>                                | StateRevAO      | 0                | 0              |                  |
|                        | <i>A-G Learning Loss Mitigation Grant</i>              | StateRevAO      | 0                | 0              |                  |
|                        | <i>Miscellaneous State Funds</i>                       | StateRevAO      | 0                | 0              |                  |
|                        | <b>Total, Other State Revenues</b>                     |                 | <b>29,147</b>    | <b>135,349</b> | <b>164,496</b>   |
| 4.                     | Other Local Revenues                                   |                 |                  |                |                  |
|                        | All Other Local Revenues                               | LocalRevAO      | (44,142)         | 0              | (44,142)         |
|                        | <i>Interest Income</i>                                 | LocalRevAO      | 755              |                |                  |
|                        | <i>Donation</i>  | LocalRevAO      | 0                |                |                  |
|                        | <i>Miscellaneous</i>                                   | LocalRevAO      | 169              |                |                  |
|                        | <i>Prior Year Adjustments</i>                          | LocalRevAO      | (45,066)         |                |                  |
|                        | <b>Total, Local Revenues</b>                           |                 | <b>(44,142)</b>  | <b>0</b>       | <b>(44,142)</b>  |
| 5.                     | <b>TOTAL REVENUES</b>                                  |                 | <b>1,686,404</b> | <b>288,391</b> | <b>1,974,795</b> |
| <b>B. EXPENDITURES</b> |  |                 |                  |                |                  |
| 1.                     | Certificated Salaries                                  |                 |                  |                |                  |
|                        | Certificated Teachers' Salaries                        | 1100            | 326,878          | 128,632        | 455,510          |
|                        | Certificated Pupil Support Salaries                    | 1200            | 34,489           | 0              | 34,489           |
|                        | Certificated Supervisors' and Administrators' Salaries | 1300            | 38,251           | 27,207         | 65,459           |
|                        | Other Certificated Salaries                            | 1900            | 0                | 0              | 0                |
|                        | <b>Total, Certificated Salaries</b>                    |                 | <b>399,618</b>   | <b>155,839</b> | <b>555,457</b>   |
| 2.                     | Non-certificated Salaries                              |                 |                  |                |                  |

|  |      |               |          |               |
|--|------|---------------|----------|---------------|
| Instructional Aides' Salaries                          | 2100 | 0             | 0        | 0             |
| Non-certificated Support Salaries                      | 2200 | 0             | 0        | 0             |
| Non-certificated Supervisors' and Administrators' Sal. | 2300 | 0             | 0        | 0             |
| Clerical and Office Salaries                           | 2400 | 0             | 0        | 0             |
| Other Non-certificated Salaries                        | 2900 | 42,955        | 0        | 42,955        |
| <b>Total, Non-certificated Salaries</b>                |      | <b>42,955</b> | <b>0</b> | <b>42,955</b> |

|    | Description   | Object Code | Unrestricted   | Restricted     | Total          |
|----|---|-------------|----------------|----------------|----------------|
| 3. | Employee Benefits   |             |                |                |                |
|    | STRS  | 3101-3102   | 55,377         | 40,566         | 95,943         |
|    | PERS  | 3201-3202   | 0              | 0              | 0              |
|    | OASDI / Medicare / Alternative                                | 3301-3302   | 9,080          | 2,260          | 11,340         |
|    | Health and Welfare Benefits                                   | 3401-3402   | 106,552.47     | 28,374         | 134,927        |
|    | Unemployment Insurance  | 3501-3502   | 5,975          | 2,104          | 8,079          |
|    | Workers' Compensation Insurance                               | 3601-3602   | 8,851          | 3,117          | 11,968         |
|    | Retiree Benefits  | 3701-3702   | 0              | 0              | 0              |
|    | PERS Reduction (for revenue limit funded schools)             | 3801-3802   | 0              | 0              | 0              |
|    | Other Employee Benefits                                       | 3901-3902   | 0              | 0              | 0              |
|    | <b>Total, Employee Benefits</b>                               |             | <b>185,836</b> | <b>76,420</b>  | <b>262,256</b> |
| 4. | Books and Supplies  |             |                |                |                |
|    | <b>Approved Textbooks and Core Curricula Materials</b>        | <b>4100</b> | <b>0</b>       | <b>9,447</b>   | <b>9,447</b>   |
|    | <b>Books and Other Reference Materials</b>                    | <b>4200</b> | <b>206,555</b> | <b>0</b>       | <b>206,555</b> |
|    | <i>Tangible and Intangible Instructional Materials</i>        | 4200        | 211,050        |                |                |
|    | <i>Other Curriculum</i>                                       | 4200        | 4,952          |                |                |
|    | <i>Minus Restricted Lottery Funds</i>                         | 4200        | (9,447)        |                |                |
|    | <b>Materials and Supplies</b>                                 | <b>4300</b> | <b>101,235</b> | <b>0</b>       | <b>101,235</b> |
|    | <i>Office Supplies</i>  | 4300        | 1,472          |                |                |
|    | <i>Expensed Furniture and Equipment</i>                       | 4300        | 685            |                |                |
|    | <i>Equipment/Supplies</i>                                     | 4300        | 390            |                |                |
|    | <i>ConnexusTM Annual License (LMS)</i>                        | 4300        | 88,800         |                |                |
|    | <i>Hardware/Software - Employees</i>                          | 4300        | 4,200          |                |                |
|    | <i>School Curriculum Supplies</i>                             | 4300        | 3,000          |                |                |
|    | <i>Graduation</i>   | 4300        | 2,687          |                |                |
|    | <b>Noncapitalized Equipment</b>                               | <b>4400</b> | <b>63,250</b>  | <b>0</b>       | <b>63,250</b>  |
|    | <i>Student Technology Assistance</i>                          | 4400        | 63,250         |                |                |
|    | <i>Student Testing Technology</i>                             | 4400        | 0              |                |                |
|    | <b>Food</b>   | <b>4700</b> | <b>0</b>       | <b>0</b>       | <b>0</b>       |
|    | <b>Total, Books and Supplies</b>                              |             | <b>371,039</b> | <b>9,447</b>   | <b>380,486</b> |
| 5. | Services and Other Operating Expenditures                     |             |                |                |                |
|    | <b>Subagreements for Services</b>                             | <b>5100</b> | <b>234,016</b> | <b>27,830</b>  | <b>261,846</b> |
|    | <i>Educational Resource Center</i>                            | 5100        | 18,648         |                |                |
|    | <i>Short-Term Substitute Teaching</i>                         | 5100        | 1,651          | 7,430          |                |
|    | <i>Direct Course Instruction Support</i>                      | 5100        | 2,049          |                |                |
|    | <i>Technical Support and Repairs</i>                          | 5100        | 22,200         |                |                |
|    | <i>Enrollment and Records Management</i>                      | 5100        | 8,200          |                |                |
|    | <i>Human Resources Support</i>                                | 5100        | 8,750          |                |                |
|    | <i>Facility Support Services</i>                              | 5100        | 900            |                |                |
|    | <i>Community Outreach</i>                                     | 5100        | 0              |                |                |
|    | <i>Accounting and Regulatory Reporting</i>                    | 5100        | 7,400          |                |                |
|    | <i>Treasury Services</i>                                      | 5100        | 27,177         |                |                |
|    | <i>Marketing Services</i>                                     | 5100        | 18,118         |                |                |
|    | <i>Special Populations Consultative Services</i>              | 5100        | 0              | 20,400         |                |
|    | <i>Contractual Service Credit</i>                             | 5100        | 0              |                |                |
|    | <i>School Administration</i>                                  | 5100        | 108,707        |                |                |
|    | <i>Title I - SES Tutoring</i>                                 | 5100        | 0              |                |                |
|    | <i>Sales and Use Tax</i>                                      | 5100        | 10,217         |                |                |
|    | <b>Travel and Conferences</b>                                 | <b>5200</b> | <b>3,307</b>   | <b>0</b>       | <b>3,307</b>   |
|    | <i>Travel and Conferences - Administration</i>                | 5200        | 679            |                |                |
|    | <i>Travel and Conferences - Teachers</i>                      | 5200        | 391            |                |                |
|    | <i>Board Expenses</i>   | 5200        | 0              |                |                |
|    | <i>Student Activities</i>                                     | 5200        | 2,237          |                |                |
|    | <b>Dues and Memberships</b>                                   | <b>5300</b> | <b>3,343</b>   | <b>0</b>       | <b>3,343</b>   |
|    | <i>Dues</i>   | 5300        | 3,343          |                |                |
|    | <b>Insurance</b>  | <b>5400</b> | <b>233</b>     | <b>0</b>       | <b>233</b>     |
|    | <i>Insurance - D&amp;O</i>                                    | 5400        | 233            |                |                |
|    | <b>Operations and Housekeeping Services</b>                   | <b>5500</b> | <b>625</b>     | <b>0</b>       | <b>625</b>     |
|    | <i>Maintenance &amp; Repair</i>                               | 5500        | 625            |                |                |
|    | <b>Rentals, Leases, Repairs, and Noncap. Improvements</b>     | <b>5600</b> | <b>9,707</b>   | <b>0</b>       | <b>9,707</b>   |
|    | <i>Copiers/Reproduction</i>                                   | 5600        | 334            |                |                |
|    | <i>Office Rent</i>  | 5600        | 7,627          |                |                |
|    | <i>Rent Operating Expense</i>                                 | 5600        | 939            |                |                |
|    | <i>Rent Storage Unit</i>                                      | 5600        | 410            |                |                |
|    | <i>Utilities</i>  | 5600        | 397            |                |                |
|    | <b>Professional/Consulting Services and Operating Expend.</b> | <b>5800</b> | <b>90,844</b>  | <b>162,010</b> | <b>252,854</b> |
|    | <i>Student Testing &amp; Assessment</i>                       | 5800        | 16,866         |                |                |
|    | <i>Staff Recruiting</i>                                       | 5800        | 218            |                |                |
|    | <i>Staff Training/Prof. Dvlpmt.</i>                           | 5800        | 26,321         | 4,608          |                |
|    | <i>Team Building</i>  | 5800        | 702            |                |                |

|    |  |                    |  |                     |                   |              |         |
|----|--|--------------------|--|---------------------|-------------------|--------------|---------|
|    |  |                    |  |                     | 0                 |              |         |
|    |  |                    |  |                     | 29                |              |         |
|    |  |                    |  |                     | 1,369             |              |         |
|    |  |                    |  |                     | 16,468            |              |         |
|    |  |                    |  |                     | 0                 |              |         |
|    |  |                    |  |                     | 5,195             |              |         |
|    |  |                    |  |                     | 0                 |              |         |
|    |  |                    |  |                     | 766               |              |         |
|    |  |                    |  |                     | 0                 |              |         |
|    |  |                    |  |                     | 3,729             |              |         |
|    |  |                    |  |                     | 9,878             |              |         |
|    |  |                    |  |                     | 0                 | 510          |         |
|    |  |                    |  |                     | 0                 |              |         |
|    |  |                    |  |                     | 8,184             |              |         |
|    |  |                    |  |                     | (222)             |              |         |
|    |  |                    |  |                     | 1,286             |              |         |
|    |  |                    |  |                     | 0                 |              |         |
|    |  |                    |  |                     | 0                 |              |         |
|    |  |                    |  |                     | 55                |              |         |
|    |  |                    |  |                     |                   | 156,892      |         |
|    |  |                    |  |                     | 18,502            | 0            | 18,502  |
|    |  |                    |  |                     | 7,004             |              |         |
|    |  |                    |  |                     | 6,765             |              |         |
|    |  |                    |  |                     | 693               |              |         |
|    |  |                    |  |                     | 511               |              |         |
|    |  |                    |  |                     | 2,520             |              |         |
|    |  |                    |  |                     | 1,008             |              |         |
|    |  |                    |  |                     | 360,576           | 189,840      | 550,416 |
|    |  |                    |  |                     |                   |              |         |
| 6. | Capital Outlay   |                    |  |                     |                   |              |         |
|    | (Objects 6100-6170, 6200-6500 for modified accrual basis only)                               |                    |  |                     |                   |              |         |
|    | Land and Land Improvements   | 6100-6170          |  | 0                   | 0                 | 0            |         |
|    | Buildings and Improvements of Buildings  | 6200               |  | 0                   | 0                 | 0            |         |
|    | Books and Media for New School Libraries or Major Expansion of School Libraries              | 6300               |  | 0                   | 0                 | 0            |         |
|    | Equipment  | 6400               |  | 0                   | 0                 | 0            |         |
|    | Equipment Replacement  | 6500               |  | 0                   | 0                 | 0            |         |
|    | Depreciation Expense (for accrual basis only)  | 6900               |  | 0                   | 0                 | 0            |         |
|    | Total, Capital Outlay  |                    |  | 0                   | 0                 | 0            |         |
| 7. | Other Outgo  |                    |  |                     |                   |              |         |
|    | Tuition to Other Schools   | 7110-7143          |  | 0                   | 0                 | 0            |         |
|    | Transfers of Pass-Through Revenues to Other LEAs   | 7211-7213          |  | 0                   | 0                 | 0            |         |
|    | Transfers of Apportionments to Other LEAs - Spec. Ed.  | 7221-7223SE        |  | 0                   | 0                 | 0            |         |
|    | Transfers of Apportionments to Other LEAs - All Other  | 7221-7223AO        |  | 0                   | 0                 | 0            |         |
|    | All Other Transfers  | 7280-7299          |  | 0                   | 0                 | 0            |         |
|    | Debt Service:  |                    |  |                     |                   |              |         |
|    | Interest   | 7438               |  | 0                   | 0                 | 0            |         |
|    | Principal (for modified accrual basis only)  | 7439               |  | 0                   | 0                 | 0            |         |
|    | Total, Other Outgo   |                    |  | 0                   | 0                 | 0            |         |
| 8. | TOTAL EXPENDITURES   |                    |  | 1,360,024           | 431,546           | 1,791,570    |         |
| C. | EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8) |                    |  | 326,380             | (143,155)         | 183,225      |         |
|    | <b>Description</b>   | <b>Object Code</b> |  | <b>Unrestricted</b> | <b>Restricted</b> | <b>Total</b> |         |
| D. | OTHER FINANCING SOURCES / USES   |                    |  |                     |                   |              |         |
| 1. | Other Sources  | 8930-8979          |  | 0                   | 0                 | 0            |         |
| 2. | Less: Other Uses   | 7630-7699          |  | 0                   | 0                 | 0            |         |
| 3. | Contributions Between Unrestricted and Restricted Accounts (must net to zero)                | 8980-8999          |  | (143,155)           | 143,155           | 0            |         |
| 4. | TOTAL OTHER FINANCING SOURCES / USES   |                    |  | (143,155)           | 143,155           | 0            |         |
| E. | NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)   |                    |  | 183,225             | (0)               | 183,225      |         |
| F. | FUND BALANCE, RESERVES   |                    |  |                     |                   |              |         |
| 1. | Beginning Fund Balance   |                    |  |                     |                   |              |         |
| a. | As of July 1   | 9791               |  | 612,985             | 0                 | 612,985      |         |
| b. | Adjustments/Restatements to Beginning Balance  | 9793, 9795         |  | 9,576               | 0                 | 9,576        |         |
| c. | Adjusted Beginning Balance   |                    |  | 622,561             | 0                 | 622,561      |         |
| 2. | Ending Fund Balance, June 30 (E + F1c)   |                    |  | 805,786             | (0)               | 805,786      |         |
|    | Components of Ending Fund Balance (Optional):  |                    |  |                     |                   |              |         |
|    | Reserve for Revolving Cash (equals object 9130)  | 9711               |  |                     | 0                 | 0            |         |
|    | Reserve for Stores (equals object 9320)  | 9712               |  | 0                   | 0                 | 0            |         |
|    | Reserve for Prepaid Expenditures (equals object 9330)  | 9713               |  |                     | 0                 | 0            |         |
|    | Reserve for All Others   | 9719               |  | 0                   | 0                 | 0            |         |
|    | General Reserve  | 9730               |  | 0                   | 0                 | 0            |         |
|    | Legally Restricted Balance   | 9740               |  | 0                   | 0                 | 0            |         |

|                                       |            |         |     |         |
|---------------------------------------|------------|---------|-----|---------|
| Designated for Economic Uncertainties | 9770       | 0       | 0   | 0       |
| Other Designations                    | 9775, 9780 | 0       | 0   | 0       |
| Undesignated / Unappropriated Amount  | 9790       | 805,786 | (0) | 805,786 |

| G. ASSETS       |   |           |           |           |
|-----------------|---|-----------|-----------|-----------|
| 1.              | Cash  |           |           |           |
|                 | In County Treasury  | 9110      | 0         | 0         |
|                 | Fair Value Adjustment to Cash in County Treasury                  | 9111      | 0         | 0         |
|                 | In Banks  | 9120      | 1,192,946 | 1,192,946 |
|                 | In Revolving Fund   | 9130      | 0         | 0         |
|                 | With Fiscal Agent   | 9135      | 0         | 0         |
|                 | Collections Awaiting Deposit                                      | 9140      | 0         | 0         |
| 2.              | Investments   | 9150      | 0         | 0         |
| 3.              | Accounts Receivable   | 9200      | 337,698   | 337,698   |
| 4.              | Due from Grantor Government                                       | 9290      | 272,125   | 272,125   |
| 5.              | Stores  | 9320      | 0         | 0         |
| 6.              | Prepaid Expenditures (Expenses)                                   | 9330      | 1,501     | 1,501     |
| 7.              | Other Current Assets  | 9340      | 0         | 0         |
| 8.              | Capital Assets (for accrual basis only)                           | 9400-9499 | 0         | 0         |
| 9.              | TOTAL ASSETS  |           | 1,804,270 | 1,804,270 |
| H. LIABILITIES  |   |           |           |           |
| 1.              | Accounts Payable  | 9500      | 658,566   | 658,566   |
| 2.              | Due to Grantor Government   | 9590      | 0         | 0         |
| 3.              | Current Loans   | 9640      | 0         | 0         |
| 4.              | Deferred Rent   |           | 1,245     |           |
| 5.              | Deferred Revenue  | 9650      | 338,673   | 338,673   |
| 6.              | Long-Term Liabilities (for accrual basis only)                    | 9660-9669 | 0         | 0         |
| 7.              | TOTAL LIABILITIES   |           | 998,484   | 998,484   |
| I. FUND BALANCE |   |           |           |           |
|                 | Ending Fund Balance, June 30 (G9-H6)<br>(must agree with Line F2) |           | 805,786   | 805,786   |

**NOTE: IF YOUR CHARTER SCHOOL RECEIVED FEDERAL FUNDING, AS REPORTED IN SECTION A2, THE FOLLOWING ADDITIONAL INFORMATION MUST BE PROVIDED:**

**1. Federal Revenues Used for Capital Outlay and Debt Service:**

Included in the Capital Outlay and Debt Service expenditures reported in sections B6 and B7 are the following amounts paid out of federal funds:

| Federal Program Name (Indicate if NONE) | Capital Outlay | Debt Service | Total |
|---|----------------|--------------|-------|
| a. NONE                                 | \$ 0           | 0            | 0     |
| b.                                      |                |              | 0     |
| c.                                      |                |              | 0     |
| d.                                      |                |              | 0     |
| e.                                      |                |              | 0     |
| f.                                      |                |              | 0     |
| g.                                      |                |              | 0     |
| h.                                      |                |              | 0     |
| i.                                      |                |              | 0     |
| j.                                      |                |              | 0     |
| TOTAL                                   | 0              | 0            | 0     |

**2. Community Services Expenditures:**

Included in the expenditures reported in Section B are the following amounts expended for Community Services paid out of state and local funds:

| Objects of Expenditures                      | Amount<br>(Enter "0.00" if none) |
|--|----------------------------------|
| a. Certificated Personnel Salaries           | \$ 0                             |
| b. Non-certificated Personnel Salaries       | 0                                |
| c. Employee Benefits                         | 0                                |
| d. Books and Supplies                        | 0                                |
| e. Services and Other Operating Expenditures | 0                                |
| TOTAL COMMUNITY SERVICES EXPENDITURES        | 0                                |