

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2022 to June 30, 2023**

Charter School Name: California Connections Academy @ Northern California
CDS #: 39-68650-0125849
Charter Approving Entity: Ripon Unified School District
County: San Joaquin
Charter #: 1398

This charter school uses the following basis of accounting:

(Please enter an "X" in the applicable box below; check only one box)

<input type="checkbox"/>	Accrual Basis (Applicable Capital Assets/Interest on Long-Term Debt/Long-Term Liabilities objects are 6900, 7438, 9400-9499, and 9660-9669)
<input checked="" type="checkbox"/>	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 ADA =1664

Description		Object Code	Unrestricted	Restricted	Total
A. REVENUES					
1.	LCFF Sources				
	State Aid - Current Year	8011	11,329,104		11,329,104
	Education Protection Account State Aid - Current year	8012	4,908,407		4,908,407
	Transfers to Charter Schools in Lieu of Property Taxes	8096	2,818,115		2,818,115
	Other LCFF Transfers	8091, 8097	0	0	0
	State Aid - Prior Years	8019			0
	Total, LCFF Sources		19,055,626	0	19,055,626
2.	Federal Revenues (see NOTE in Section J)				
	No Child Left Behind (incl. ARRA)	8290		303,211	303,211
	<i>Federal Funding - Title I</i>	8290		245,391	
	<i>Federal Funding - Title II-A</i>	8290		41,185	
	<i>Federal Funding - Title IV</i>	8290		16,635	
	<i>Prior Year Adjustments</i>	8019		(20,346)	(20,346)
	Special Education - Federal	8181, 8182		238,708	238,708
	Child Nutrition - Federal	8220		0	0
	Other Federal Revenues	8110, 8260-8299	1,053	919,634	920,687
	<i>Federal Funding - E-Rate</i>		1,053	0	0
	<i>ESSER Funding</i>			919,634	
	Total, Federal Revenues		1,053	1,441,207	1,442,260
3.	Other State Revenues				
	Special Education - State	StateRevSE		1,364,398	1,364,398
	All Other State Revenues	StateRevAO	2,572,970	207,994	2,780,964
	<i>Star Testing</i>	StateRevAO	824		
	<i>Mandated Cost Reimbursement</i>	StateRevAO	46,000		
	<i>Lottery</i>	StateRevAO	282,856	111,488	
	<i>Special Education Dispute Prevention</i>	StateRevAO		0	
	<i>Special Education Learning Recovery</i>	StateRevAO		0	
	<i>ERMHS</i>	StateRevAO		96,506	
	<i>A-G Completion Improvement Grant</i>	StateRevAO	0	0	
	<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>Prior Year Adjustments</i>	StateRevAO	2,243,290		
	Total, Other State Revenues		2,572,970	1,572,392	4,145,362
4.	Other Local Revenues				
	All Other Local Revenues	LocalRevAO	38,054	0	38,054
	<i>Interest Income</i>	LocalRevAO	36,101		
	<i>Donation</i>	LocalRevAO	0		
	<i>Miscellaneous</i>	LocalRevAO	1,953		
	<i>Prior Year Adjustments</i>	LocalRevAO	0		
	Total, Local Revenues		38,054	0	38,054
5.	TOTAL REVENUES		21,667,703	3,013,599	24,681,302
B. EXPENDITURES					
1.	Certificated Salaries				
	Certificated Teachers' Salaries	1100	3,842,860	1,467,415	5,310,274
	Certificated Pupil Support Salaries	1200	402,147		402,147
	Certificated Supervisors' and Administrators' Salaries	1300	373,923	296,098	670,021
	Other Certificated Salaries	1900	0	0	0
	Total, Certificated Salaries		4,618,930	1,763,513	6,382,443
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	439,675	0	439,675
Total, Non-certificated Salaries		439,675	0	439,675

Description		Object Code	Unrestricted	Restricted	Total
3.	Employee Benefits				
	STRS	3101-3102	688,026	432,876	1,120,902
	PERS	3201-3202	0	0	0
	OASDI / Medicare / Alternative	3301-3302	100,610	25,571	126,181
	Health and Welfare Benefits	3401-3402	1,298,993.09	239,234	1,538,227
	Unemployment Insurance	3501-3502	68,291	23,807	92,099
	Workers' Compensation Insurance	3601-3602	101,172	35,270	136,442
	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
	Total, Employee Benefits		2,257,092	756,758	3,013,850
4.	Books and Supplies				
	Approved Textbooks and Core Curricula Materials	4100	0	111,488	111,488
	Books and Other Reference Materials	4200	2,269,577	0	2,269,577
	<i>Tangible and Intangible Instructional Materials</i>	4200	2,329,475		
	<i>Other Curriculum</i>	4200	51,590		
	<i>Minus Restricted Lottery Funds</i>	4200	(111,488)		
	Materials and Supplies	4300	1,207,547	0	1,207,547
	<i>Office Supplies</i>	4300	17,048		
	<i>Expensed Furniture and Equipment</i>	4300	8,019		
	<i>Equipment/Supplies</i>	4300	4,493		
	<i>ConnexusTM Annual License (LMS)</i>	4300	1,049,400		
	<i>Hardware/Software - Employees</i>	4300	54,600		
	<i>School Curriculum Supplies</i>	4300	39,000		
	<i>Graduation</i>	4300	34,987		
	Noncapitalized Equipment	4400	753,250	0	753,250
	<i>Student Technology Assistance</i>	4400	753,250		
	<i>Student Testing Technology</i>	4400	0		
	Food	4700	0	0	0
	Total, Books and Supplies		4,230,374	111,488	4,341,862
5.	Services and Other Operating Expenditures				
	Subagreements for Services	5100	2,955,014	468,363	3,423,377
	<i>Educational Resource Center</i>	5100	220,374		
	<i>Short-Term Substitute Teaching</i>	5100	19,250	84,213	
	<i>Direct Course Instruction Support</i>	5100	35,736		
	<i>Technical Support and Repairs</i>	5100	262,350		
	<i>Enrollment and Records Management</i>	5100	91,400		
	<i>Human Resources Support</i>	5100	113,750		
	<i>Facility Support Services</i>	5100	6,300		
	<i>Community Outreach</i>	5100	50,000		
	<i>Accounting and Regulatory Reporting</i>	5100	87,450		
	<i>Treasury Services</i>	5100	344,155		
	<i>Marketing Services</i>	5100	229,436		
	<i>Special Populations Consultative Services</i>	5100		384,150	
	<i>Contractual Service Credit</i>	5100	0		
	<i>School Administration</i>	5100	1,376,618		
	<i>Sales and Use Tax</i>	5100	118,195		
	Travel and Conferences	5200	90,613	0	90,613
	<i>Travel and Conferences - Administration</i>	5200	7,864		
	<i>Travel and Conferences - Teachers</i>	5200	4,181		
	<i>Board Expenses</i>	5200	0		
	<i>Student Activities</i>	5200	78,567		
	Dues and Memberships	5300	21,377	0	21,377
	<i>Dues</i>	5300	21,377		
	Insurance	5400	2,382	0	2,382
	<i>Insurance - D&O</i>	5400	2,382		
	Operations and Housekeeping Services	5500	6,395	0	6,395
	<i>Maintenance & Repair</i>	5500	6,395		
	Rentals, Leases, Repairs, and Noncap. Improvements	5600	99,786	0	99,786
	<i>Copiers/Reproduction</i>	5600	3,803		
	<i>Office Rent</i>	5600	78,067		
	<i>Rent Operating Expense</i>	5600	9,614		
	<i>Rent Storage Unit</i>	5600	4,234		
	<i>Utilities</i>	5600	4,068		
	Professional/Consulting Services and Operating Expend.	5800	991,618	1,803,849	2,795,467
	<i>Student Testing & Assessment</i>	5800	168,282		
	<i>Staff Recruiting</i>	5800	2,310		
	<i>Staff Training / Prof. Dvlpmt.</i>	5800	341,183		
	<i>Team Building</i>	5800	7,367		

	BoA Credit Suspense	5800	0			
	Banking Fees	5800	2,855			
	Financial Audit	5800	15,408			
	District Oversight	5800	190,556			
	District Administration	5800	10,000			
	SELPA One-Time Fee	5800	0			
	SELPA Admin Fee	5800	57,659			
	STRS Reporting	5800	7,845			
	Accreditation and Consulting	5800	1,250			
	Internet Subsidy Payment Processing	5800	41,699			
	Legal	5800	40,124			
	Legal Special Education	5800	0	24,409		
	Other School Contracted Services	5800	94,155			
	Other School Expenses	5800	(2,571)			
	Prop 39 Clean Energy Planning	5800	0			
	AERIES	5800	13,166			
	Summer School	5800	330			
	Special Education Direct Services	5800		1,779,440		
	Communications	5900	212,012	0	212,012	
	ISP Payment Reimbursement	5900	78,415			
	Curriculum Postage	5900	75,405			
	Office Postage	5900	7,835			
	High-Speed Internet	5900	5,957			
	Voice Over IP Services	5900	32,760			
	Phone	5900	11,639			
	Total, Services and Other Operating Expenditures		4,379,198	2,272,212	6,651,410	
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	23,352	0	23,352	
	Total, Capital Outlay		23,352	0	23,352	
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		15,948,621	4,903,971	20,852,592	
C.	EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		5,719,082	(1,890,372)	3,828,710	
D.	OTHER FINANCING SOURCES / USES	Description	Object Code	Unrestricted	Restricted	Total
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	(1,890,372)	1,890,372	0
4.	TOTAL OTHER FINANCING SOURCES / USES			(1,890,372)	1,890,372	0
E.	NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,828,710	(0)	3,828,710
F.	FUND BALANCE, RESERVES					
1.	Beginning Fund Balance					
a.	As of July 1		9791	2,213,343	0	2,213,343
b.	Adjustments/Restatements to Beginning Balance		9793, 9795	91,185	0	91,185
c.	Adjusted Beginning Balance			2,304,528	0	2,304,528
2.	Ending Fund Balance, June 30 (E + F1c)			6,133,238	(0)	6,133,238
	Components of Ending Fund Balance (Optional):					
	Reserve for Revolving Cash (equals object 9130)		9711	0	0	0
	Reserve for Stores (equals object 9320)		9712	0	0	0
	Reserve for Prepaid Expenditures (equals object 9330)		9713	0	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
Undesignated / Unappropriated Amount

9775, 9780
9790

0	0	0
6,133,238	(0)	6,133,238

G. ASSETS

1.	Cash			
	In County Treasury	9110	0	0
	Fair Value Adjustment to Cash in County Treasury	9111	0	0
	In Banks	9120	9,004,649	9,004,649
	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	228,589	228,589
4.	Due from Grantor Government	9290	8,519,449	8,519,449
5.	Stores	9320	0	0
6.	Prepaid Expenditures (Expenses)	9330	19,616	19,616
7.	Other Current Assets	9340	144,783	144,783
8.	Capital Assets (for accrual basis only)	9400-9499	0	0
9.	TOTAL ASSETS		17,917,086	17,917,086

H. LIABILITIES

1.	Accounts Payable	9500	9,173,791	9,173,791
2.	Due to Grantor Government	9590	0	0
3.	Current Loans	9640	0	0
4.	Deferred Rent		8,658	8,658
5.	Deferred Revenue	9650	2,601,399	2,601,399
6.	Long-Term Liabilities (for accrual basis only)	9660-9669	0	0
7.	TOTAL LIABILITIES		11,783,847	11,783,847

I. FUND BALANCE

Ending Fund Balance, June 30 (G9-H6) (must agree with Line F2)		6,133,238	0	6,133,238
-------------------------------------------------------------------	--	-----------	---	-----------

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 (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