

**CHARTER SCHOOL 2023/24 First Interim Report
FINANCIAL REPORT -- ALTERNATIVE FORM
Actuals through October 31, 2023**

CHARTER SCHOOL CERTIFICATION

Charter School Name: California Connections Academy North Bay
CDS #: 17-64055-0129601
Charter Approving Entity: Middletown Unified School District
County: Lake
Charter #: 1653

To the entity that approved the charter school:
() 2023/24 CHARTER SCHOOL FIRST INTERIM FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been approved, and is hereby filed by the charter school pursuant to *Education Code* Section 47604.33(a)(3).

Signed: _____ Date: _____
Charter School Official

Printed Name: LaChelle Carter Title: Director of Finance

To the County Superintendent of Schools:
() 2023/24 CHARTER SCHOOL FIRST INTERIM FINANCIAL REPORT -- ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to *Education Code* Section 47604.33(a)(3).

Signed: _____ Date: _____
Authorized Representative of
Charter Approving Entity

Printed Name: _____ Title: _____

For additional information on the FIRST Interim Report, please contact:

For Approving Entity:
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Name
Director of Business Services
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For Charter School:
LaChelle Carter
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Director of Finance
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E-mail address

CHARTER SCHOOL INTERIM BUDGET REPORT

x First Interim/October 31st - Due December 15th
 Second Interim/January 31st - Due March 15th

Charter School Name: California Connections Academy North Bay
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This charter school uses the following basis of accounting:
 (Please enter an "X" in the applicable box below)

x **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)

Description	Object Code	Projected Budget			Actual To-Date		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
A. REVENUES							
1. LCFF Sources							
Charter Schools State Aid - Current Year	8011	1,340,927		1,340,927	218,383		218,383
Education Protection Account State Aid - Current year	8012	32,732		32,732	7,063		7,063
State Aid - Prior Years	8019	0		0	0		0
Transfers to charters for in Lieu of Property Taxes	8096	699,265		699,265	108,814		108,814
Other LCFF transfers	8091,8097			0	0		0
Total, LCFF Sources		2,072,924	0	2,072,924	334,260	0	334,260
2. Federal Revenues (see NOTE on last page)							
No Child Left Behind	8290		44,245	44,245			0
Special Education - Federal	8181, 8182		20,458	20,458			0
Child Nutrition - Federal	8220			0			0
Other Federal Revenues	8110, 8260-8299		106,375	106,375			0
Total, Federal Revenues		0	171,078	171,078	0	0	0
3. Other State Revenues							
Special Education - State	StateRevSE		145,232	145,232		43,544	43,544
All Other State Revenues	StateRevAO	37,789	16,333	54,122		2,172	0
Total, Other State Revenues		37,789	161,565	199,354	0	45,716	45,716
4. Other Local Revenues							
All Other Local Revenues	LocalRevAO	30		30	30		30
Total, Local Revenues		30	0	30	30	0	30
5. TOTAL REVENUES		2,110,743	332,643	2,443,386	334,290	45,716	380,006
B. EXPENDITURES							
1. Certificated Salaries							
Teachers' Salaries	1100	563,944	30,106	594,050	174,130		174,130
Certificated Pupil Support Salaries	1200	57,491	0	57,491	14,016		14,016
Certificated Supervisors' and Administrators' Salaries	1300	79,980	0	79,980	21,014		21,014
Other Certificated Salaries	1900	0	0	0			0
Total, Certificated Salaries		701,415	30,106	731,521	209,159	0	209,159
2. Non-certificated Salaries							
Instructional Aides' Salaries	2100	1,428		1,428	414		414
Non-certificated Support Salaries	2200	2,290		2,290	665		665
Non-certificated Supervisors' and Administrators' Sal.	2300	10,678		10,678	3,248		3,248
Clerical and Office Salaries	2400	3,162		3,162	713		713
Other Non-certificated Salaries	2900			0			0
Total, Non-certificated Salaries		17,558	0	17,558	5,040	0	5,040
3. Employee Benefits							
STRS	3101-3102	124,780	5,356	130,136			0
PERS	3201-3202	0	0	0			0
OASDI / Medicare / Alternative	3301-3302	10,498	371	10,869	3,960		3,960
Health and Welfare Benefits	3401-3402	178,461	7,473	185,934	0		0
Unemployment Insurance	3501-3502	37,694	1,578	39,272	203		203
Workers' Compensation Insurance	3601-3602	7,957	333	8,290	2,226		2,226
Retiree Benefits	3701-3702			0			0
PERS Reduction (for revenue limit funded schools)	3801-3802			0			0
Other Employee Benefits	3901-3902			0			0
Total, Employee Benefits		359,390	15,111	374,501	6,388	0	6,388
4. Books and Supplies							
Approved Textbooks and Core Curricula Materials	4100	7,348	0	7,348	82		82
Books and Other Reference Materials	4200	205,329	0	205,329	0		0
Materials and Supplies	4300	142,573	47,108	189,681	22,684		22,684
Noncapitalized Equipment	4400	(0)	77,417	77,417	9,257		9,257
Food	4700			0			0
Total, Books and Supplies		355,250	124,525	479,776	32,022	0	32,022
5. Services and Other Operating Expenditures							
Subagreements for Services	5100	112,927	162,900	275,827	46	3,385	3,431
Travel and Conferences	5200	12,333	0	12,333	0	0	0
Dues and Memberships	5300	4,442	0	4,442	1,642	0	1,642
Insurance	5400	734	0	734	534	0	534
Operations and Housekeeping Services	5500	1,133	0	1,133	0	0	0
Rentals, Leases, Repairs, and Noncap. Improvements	5600	11,648	0	11,648	114	0	114
Transfers of Direct Costs	5700-5799	0	0	0	0	0	0
Professional/Consulting Services and Operating Expend.	5800	224,653	0	224,653	7,956	0	7,956
Communications	5900	16,640	0	16,640	72	0	72
Total, Services and Other Operating Expenditures		384,510	162,900	547,410	10,364	3,385	13,748
6. Capital Outlay							
(Objects 6100-6170, 6200-6500 for modified accrual basis only)							
Land and Land Improvements	6100-6170			0			0
Buildings and Improvements of Buildings	6200			0			0
Books and Media for New School Libraries or Major							

Fiscal Year Ending June 30, 2024

CHARTER SCHOOL INTERIM BUDGET REPORT

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Modified Accrual Basis (Applicable Capital Outlay/Debt Service objects are 6100-6170, 6200-6500, 7438, and 7439)

Description	Object Code	Projected Budget			Actual To-Date		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
Expansion of School Libraries	6300			0			0
Equipment	6400			0			0
Equipment Replacement	6500			0			0
Depreciation Expense (for accrual basis only)	6900			0			0
Total, Capital Outlay		0	0	0	0	0	0
7. Other Outgo							
Tuition to Other Schools	7110-7143			0			0
Transfers of Pass-Through Revenues to Other LEAs	7211-7213			0			0
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE			0			0
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO			0			0
All Other Transfers	7261-7299			0			0
Debt Service:							
Interest	7438			0			0
Principal (for modified accrual basis only)	7439			0			0
Total, Other Outgo		0	0	0	0	0	0
8. TOTAL EXPENDITURES		1,818,123	332,643	2,150,766	262,973	3,385	266,358
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		292,620	(0)	292,620	71,317	42,331	113,648
D. OTHER FINANCING SOURCES / USES							
1. Other Sources	8930-8979			0			0
2. Less: Other Uses	7630-7699			0			0
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999			0			0
4. TOTAL OTHER FINANCING SOURCES / USES		0	0	0	0	0	0
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		292,620	(0)	292,620	71,317	42,331	113,648
F. FUND BALANCE, RESERVES							
1. Beginning Fund Balance							
a. As of July 1	9791	805,786		805,786	805,786		805,786
b. Adjustments/Restatements to Beginning Balance	9793, 9795	(68,589)		(68,589)	(68,589)		(68,589)
c. Adjusted Beginning Balance		737,197	0	737,197	737,197	0	737,197
2. Ending Fund Balance, June 30 (E + F1c)		1,029,817	(0)	1,029,817	808,514	42,331	850,845
Components of Ending Fund Balance (Optional):							
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	42,331	42,331
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 *	1,029,817	(0)	1,029,817	808,514	0	808,514
* Percent of Total Expenditures and Other Uses		47.88%	0.00%	47.88%	303.54%	0.00%	303.54%
G. ASSETS							
1. Cash							
In County Treasury	9110			0	0		0
Fair Value Adjustment to Cash in County Treasury	9111			0	0		0
In Banks	9120			1,667,873	42,331		1,710,204
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
Accounts Receivable	9200			203,861	0		203,861
Due from Grantor Government	9290			0	0		0
3. Stores	9320			0	0		0
Prepaid Expenditures (Expenses)	9330			1,501	0		1,501
4. Other Current Assets	9340			0	0		0
5. Capital Assets (for accrual basis only)	9400-9499			0	0		0
9. TOTAL ASSETS				1,873,235	42,331		1,915,566
H. LIABILITIES							
1. Accounts Payable	9500			726,048	0		726,048
2. Due to Grantor Government	9590			0	0		0
3. Current Loans	9640			0	0		0
4. Deferred Revenue	9650			338,673	0		338,673
5. Long-Term Liabilities (for accrual basis only)	9660-9669			0	0		0
6. TOTAL LIABILITIES				1,064,721	0		1,064,721
I. FUND BALANCE							
Ending Fund Balance, June 30 (G9-H6)							

Fiscal Year Ending June 30, 2024

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Description (must agree with Line F2)	Object Code	Projected Budget			Actual To-Date		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
					808,514	42,331	850,845

ADA ESTIMATES:
 Estimated P2 ADA for Budget
 Estimated P2 ADA as of October 31

138.94
163.66