

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

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:
Michelle Harmon
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Chief Business Official
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209-293-1985
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For Charter School:
LaChelle Carter
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Director of Finance
Title
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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 Northern California

CDS #: 39-68650-0125849

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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 | 13,951,824 | | 13,951,824 | 2,378,133 | | 2,378,133 |
| Education Protection Account State Aid - Current year | 8012 | 5,686,196 | | 5,686,196 | 1,385,789 | | 1,385,789 |
| State Aid - Prior Years | 8019 | 0 | | 0 | | | 0 |
| Transfers to charters for in Lieu of Property Taxes | 8096 | 2,783,889 | | 2,783,889 | | | 0 |
| Other LCFF transfers | 8091,8097 | | | 0 | | | 0 |
| Total, LCFF Sources | | 22,421,910 | 0 | 22,421,910 | 3,763,922 | 0 | 3,763,922 |
| 2. Federal Revenues (see NOTE on last page) | | | | | | | |
| No Child Left Behind | 8290 | | 301,331 | 301,331 | | | 0 |
| Special Education - Federal | 8181, 8182 | | 225,278 | 225,278 | | | 0 |
| Child Nutrition - Federal | 8220 | | | 0 | | | 0 |
| Other Federal Revenues | 8110, 8260-8299 | | 370,629 | 370,629 | | | 0 |
| Total, Federal Revenues | | 0 | 897,238 | 897,238 | 0 | 0 | 0 |
| 3. Other State Revenues | | | | | | | |
| Special Education - State | StateRevSE | | 1,599,290 | 1,599,290 | | 399,102 | 399,102 |
| All Other State Revenues | StateRevAO | 416,887 | 179,862 | 596,749 | | 12,117 | 0 |
| Total, Other State Revenues | | 416,887 | 1,779,152 | 2,196,039 | 0 | 411,219 | 411,219 |
| 4. Other Local Revenues | | | | | | | |
| All Other Local Revenues | LocalRevAO | | | 0 | | | 0 |
| Total, Local Revenues | | 0 | 0 | 0 | 0 | 0 | 0 |
| 5. TOTAL REVENUES | | 22,838,797 | 2,676,389 | 25,515,186 | 3,763,922 | 411,219 | 4,175,141 |
| B. EXPENDITURES | | | | | | | |
| 1. Certificated Salaries | | | | | | | |
| Teachers' Salaries | 1100 | 6,594,510 | 259,425 | 6,853,935 | 2,212,471 | | 2,212,471 |
| Certificated Pupil Support Salaries | 1200 | 656,307 | 0 | 656,307 | 178,081 | | 178,081 |
| Certificated Supervisors' and Administrators' Salaries | 1300 | 915,629 | 0 | 915,629 | 266,999 | | 266,999 |
| Other Certificated Salaries | 1900 | | | 0 | | | 0 |
| Total, Certificated Salaries | | 8,166,446 | 259,425 | 8,425,871 | 2,657,551 | 0 | 2,657,551 |
| 2. Non-certificated Salaries | | | | | | | |
| Instructional Aides' Salaries | 2100 | 16,413 | | 16,413 | 5,259 | | 5,259 |
| Non-certificated Support Salaries | 2200 | 26,325 | | 26,325 | 8,456 | | 8,456 |
| Non-certificated Supervisors' and Administrators' Sal. | 2300 | 123,004 | | 123,004 | 41,271 | | 41,271 |
| Clerical and Office Salaries | 2400 | 24,090 | | 24,090 | 9,058 | | 9,058 |
| Other Non-certificated Salaries | 2900 | | | 0 | | | 0 |
| Total, Non-certificated Salaries | | 189,832 | 0 | 189,832 | 64,042 | 0 | 64,042 |
| 3. Employee Benefits | | | | | | | |
| STRS | 3101-3102 | 1,392,818 | 44,246 | 1,437,064 | 2,651 | | 2,651 |
| PERS | 3201-3202 | 0 | 0 | 0 | 0 | | 0 |
| OASDI / Medicare / Alternative | 3301-3302 | 119,364 | 3,124 | 122,487 | 50,311 | | 50,311 |
| Health and Welfare Benefits | 3401-3402 | 1,612,736 | 50,068 | 1,662,804 | 0 | | 0 |
| Unemployment Insurance | 3501-3502 | 180,166 | 5,593 | 185,759 | 2,578 | | 2,578 |
| Workers' Compensation Insurance | 3601-3602 | 89,528 | 2,779 | 92,307 | 28,280 | | 28,280 |
| 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 | | 3,394,611 | 105,810 | 3,500,421 | 83,819 | 0 | 83,819 |
| 4. Books and Supplies | | | | | | | |
| Approved Textbooks and Core Curricula Materials | 4100 | 84,370 | 0 | 84,370 | 1,037 | | 1,037 |
| Books and Other Reference Materials | 4200 | 2,671,500 | 0 | 2,671,500 | 0 | | 0 |
| Materials and Supplies | 4300 | 2,359,691 | 106,386 | 2,466,077 | 258,273 | | 258,273 |
| Noncapitalized Equipment | 4400 | 448,521 | 370,629 | 819,150 | 117,614 | | 117,614 |
| Food | 4700 | | | 0 | | | 0 |
| Total, Books and Supplies | | 5,564,083 | 477,015 | 6,041,097 | 376,923 | 0 | 376,923 |
| 5. Services and Other Operating Expenditures | | | | | | | |
| Subagreements for Services | 5100 | 1,704,677 | 1,793,400 | 3,498,077 | 587 | 82,787 | 83,373 |
| Travel and Conferences | 5200 | 62,067 | 0 | 62,067 | 0 | 0 | 0 |
| Dues and Memberships | 5300 | 31,731 | 0 | 31,731 | 6,931 | 0 | 6,931 |
| Insurance | 5400 | 8,518 | 0 | 8,518 | 6,784 | 0 | 6,784 |
| Operations and Housekeeping Services | 5500 | 14,081 | 0 | 14,081 | 2,881 | 0 | 2,881 |
| Rentals, Leases, Repairs, and Noncap. Improvements | 5600 | 109,284 | 0 | 109,284 | 4,914 | 0 | 4,914 |
| Transfers of Direct Costs | 5700-5799 | 0 | 0 | 0 | 0 | 0 | 0 |
| Professional/Consulting Services and Operating Expend. | 5800 | 2,066,674 | 40,739 | 2,107,413 | 134,729 | 0 | 134,729 |
| Communications | 5900 | 171,988 | 0 | 171,988 | 2,188 | 0 | 2,188 |
| Total, Services and Other Operating Expenditures | | 4,169,019 | 1,834,139 | 6,003,158 | 159,014 | 82,787 | 241,800 |
| 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

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

Charter School Name: California Connections Academy Northern California
 CDS #: 39-68650-0125849
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This charter school uses the following basis of accounting:
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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 |
| 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 | 7281-7299 | | | 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 | | 21,483,990 | 2,676,389 | 24,160,379 | 3,341,350 | 82,787 | 3,424,136 |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8) | | 1,354,807 | 0 | 1,354,807 | 422,572 | 328,432 | 751,005 |
| 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) | | 1,354,807 | 0 | 1,354,807 | 422,572 | 328,432 | 751,005 |
| F. FUND BALANCE, RESERVES | | | | | | | |
| 1. Beginning Fund Balance | | | | | | | |
| a. As of July 1 | 9791 | 6,133,238 | | 6,133,238 | 6,133,238 | | 6,133,238 |
| b. Adjustments/Restatements to Beginning Balance | 9793, 9795 | (1,055,801) | | (1,055,801) | (1,055,801) | | (1,055,801) |
| c. Adjusted Beginning Balance | | 5,077,437 | 0 | 5,077,437 | 5,077,437 | 0 | 5,077,437 |
| 2. Ending Fund Balance, June 30 (E + F1c) | | 6,432,244 | 0 | 6,432,244 | 5,500,009 | 328,432 | 5,828,442 |
| 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 | 0 | 0 |
| Designated for Economic Uncertainties | 9770 * | 0 | 0 | 0 | 0 | 328,432 | 328,432 |
| Other Designations | 9775, 9780 | 0 | 0 | 0 | 0 | 0 | 0 |
| Undesignated / Unappropriated Amount | 9790 * | 6,432,244 | 0 | 6,432,244 | 5,500,009 | 0 | 5,500,009 |
| * Percent of Total Expenditures and Other Uses | | 26.62% | 0.00% | 26.62% | 160.62% | 0.00% | 160.62% |
| Description | Object Code | Unrestricted | Restricted | Total | Unrestricted | Restricted | Total |
| G. ASSETS | | | | | | | |
| 1. Cash | | | | | | | |
| In County Treasury | 9110 | 0 | 0 | 0 | 0 | 0 | 0 |
| Fair Value Adjustment to Cash in County Treasury | 9111 | 0 | 0 | 0 | 0 | 0 | 0 |
| In Banks | 9120 | 14,203,699 | 328,432 | 14,532,132 | | | |
| In Revolving Fund | 9130 | 0 | 0 | 0 | 0 | 0 | 0 |
| With Fiscal Agent | 9135 | 0 | 0 | 0 | 0 | 0 | 0 |
| Collections Awaiting Deposit | 9140 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2. Investments | 9150 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3. Accounts Receivable | 9200 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4. Due from Grantor Government | 9290 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5. Stores | 9320 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6. Prepaid Expenditures (Expenses) | 9330 | 51,847 | 0 | 51,847 | | | |
| 7. Other Current Assets | 9340 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8. Capital Assets (for accrual basis only) | 9400-9499 | 144,783 | 0 | 144,783 | | | |
| 9. TOTAL ASSETS | | 14,400,329 | 328,432 | 14,728,762 | | | |
| H. LIABILITIES | | | | | | | |
| 1. Accounts Payable | 9500 | 6,298,921 | 0 | 6,298,921 | | | |
| 2. Due to Grantor Government | 9590 | 0 | 0 | 0 | | | |
| 3. Current Loans | 9640 | 0 | 0 | 0 | | | |
| 4. Deferred Revenue | 9650 | 2,601,399 | 0 | 2,601,399 | | | |
| 5. Long-Term Liabilities (for accrual basis only) | 9660-9669 | 0 | 0 | 0 | | | |
| 6. TOTAL LIABILITIES | | 8,900,320 | 0 | 8,900,320 | | | |
| I. FUND BALANCE | | | | | | | |
| Ending Fund Balance, June 30 (G9-H6) | | | | | | | |

Fiscal Year Ending June 30, 2024

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

| Description (must agree with Line F2) | Object Code | Projected Budget | | | Actual To-Date | | |
|--|-------------|------------------|------------|-------|----------------|------------|-----------|
| | | Unrestricted | Restricted | Total | Unrestricted | Restricted | Total |
| | | | | | 5,500,009 | 328,432 | 5,828,442 |

ADA ESTIMATES:

| | |
|-----------------------------------|---------|
| Estimated P2 ADA for Budget | 1766.29 |
| Estimated P2 ADA as of October 31 | 1802.22 |