

**CHARTER SCHOOL
INTERIM FINANCIAL REPORT - ALTERNATIVE FORM
2nd Interim Report Certification**

Charter School Name: Sierra Expeditionary Learning
CDS #: 31-66944-0121624
Charter Approving Entity: Tahoe-Truckee Unified
County: Placer
Charter #: 118
Fiscal Year: 2023/24

To the entity that approved the charter school:

(X) 2023/24 CHARTER SCHOOL SECOND 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.

Signed: _____ Date: _____
Charter School Official
(Original signature required)

Print Name: David Manahan Title: Principal

To the County Superintendent of Schools:

(X) 2023/24 CHARTER SCHOOL SECOND INTERIM FINANCIAL REPORT -- ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to *Education Code* Section 47604.33.

Signed: _____ Date: _____
Authorized Representative of
Charter Approving Entity
(Original signature required)

Print Name: Todd Rivera Title: Exec. Director of Business S

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

For Approving Entity:

Todd Rivera
Name
Executive Director of Business Services
Title
530-582-2541 x20420
Phone
trivera@ttysd.org
E-mail

For Charter School:

Kimberly Goddard
Name
Business Service Account Manager
Title
530-647-1733
Phone
becca@adminres.com
E-mail

This report has been verified for mathematical accuracy by the County Superintendent of Schools, pursuant to *Education Code* Section 47604.33.

Date

**CHARTER SCHOOL
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2nd Interim Report - Detail**

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- 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	1st Interim Budget		Actuals thru 1/31		2nd Interim Budget		Total
		Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted	
A. REVENUES								
1. LCFF Sources								
State Aid - Current Year	8011	122,973.00	-	118,286.00	-	122,973.00	-	122,973.00
EPA - Current Year	8012	42,140.00	-	20,737.00	-	42,140.00	-	42,140.00
State Aid - Prior Years	8019	-	-	-	-	0.00	-	-
Transfers to Charter Schools in Lieu of Property Taxes	8096	2,216,514.00	-	1,091,355.00	-	2,216,514.00	-	2,216,514.00
Other LCFF Transfers	8091, 8097	-	-	-	-	-	-	-
Total, LCFF Sources		2,381,627.00	-	1,230,378.00	-	2,381,627.00	-	2,381,627.00
2. Federal Revenues								
No Child Left Behind	8290	-	-	-	-	-	-	-
Special Education - Federal	8181, 8182	-	-	-	-	-	-	-
Child Nutrition - Federal	8220	-	-	-	-	-	-	-
Other Federal Revenues	8110, 8260-8299	-	-	-	-	-	-	-
Total, Federal Revenues		-	-	-	-	-	-	-
3. Other State Revenues								
Special Education - State	StateRevSE	43,687.00	207,448.00	24,988.00	116,532.00	44,345.00	331,845.00	376,190.00
All Other State Revenues	StateRevAO	43,687.00	207,448.00	24,988.00	116,532.00	44,345.00	331,845.00	376,190.00
Total, Other State Revenues		87,374.00	414,896.00	49,976.00	233,064.00	88,690.00	663,690.00	752,380.00
4. Other Local Revenues								
All Other Local Revenues	LocalRevAO	81,805.00	264,198.00	75,520.00	17,100.00	88,475.00	276,298.00	364,773.00
Total, Local Revenues		81,805.00	264,198.00	75,520.00	17,100.00	88,475.00	276,298.00	364,773.00
5. TOTAL REVENUES		2,507,119.00	471,646.00	1,330,886.00	133,632.00	2,514,447.00	608,143.00	3,122,590.00
B. EXPENDITURES								
1. Certificated Salaries								
Certificated Teachers' Salaries	1100	1,083,787.00	92,803.00	604,748.00	29,864.00	1,086,596.00	101,373.00	1,187,969.00
Certificated Pupil Support Salaries	1200	4,091.00	50,795.00	4,091.00	25,729.00	29,820.00	53,868.00	53,868.00
Certificated Supervisors' and Administrators' Salaries	1300	78,577.00	-	48,050.00	-	78,577.00	-	78,577.00
Other Certificated Salaries	1900	-	-	-	-	-	-	-
Total, Certificated Salaries		1,166,455.00	143,598.00	656,889.00	55,593.00	1,165,173.00	155,241.00	1,320,414.00
2. Non-certificated Salaries								
Non-certificated Instructional Aides' Salaries	2100	-	160,022.00	480.00	67,157.00	3,986.00	158,631.00	162,617.00
Non-certificated Support Salaries	2200	19,883.00	7,560.00	10,845.00	3,948.00	19,883.00	7,560.00	27,443.00
Non-certificated Supervisors' and Administrators' Salaries	2300	159,020.00	-	93,250.00	-	159,940.00	-	159,940.00
Clerical and Office Salaries	2400	76,490.00	-	42,640.00	-	77,491.00	-	77,491.00
Other Non-certificated Salaries	2900	23,623.00	-	12,629.00	-	27,508.00	-	27,508.00
Total, Non-certificated Salaries		279,016.00	167,582.00	159,844.00	71,105.00	288,808.00	166,191.00	454,999.00

**CHARTER SCHOOL
INTERIM FINANCIAL REPORT - ALTERNATIVE FORM
2nd Interim Report - Detail**

Charter School Name: Sierra Expeditionary Learning
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 County: Placer
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 Fiscal Year: 2023/24

This charter school uses the following basis of accounting:

- 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	1st Interim Budget			Actuals thru 1/31			2nd Interim Budget		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
3. Employee Benefits									
STRS	192,092.00	30,549.00	222,641.00	103,188.00	13,719.00	116,907.00	194,961.00	32,074.00	227,035.00
PERS	-	-	-	-	-	-	-	-	-
OASDI / Medicare / Alternative	40,196.00	13,889.00	54,085.00	23,715.00	5,140.00	28,855.00	40,305.00	13,962.00	54,267.00
Health and Welfare Benefits	979.00	-	979.00	489.00	-	489.00	979.00	-	979.00
Unemployment Insurance	723.00	155.00	878.00	383.00	66.00	449.00	727.00	161.00	888.00
Workers' Compensation Insurance	12,916.00	3,132.00	16,048.00	7,154.00	1,201.00	8,355.00	13,064.00	3,201.00	16,265.00
OPEB, Allocated	-	-	-	-	-	-	-	-	-
OPEB, Active Employees	-	-	-	-	-	-	-	-	-
Other Employee Benefits	15,862.00	-	15,862.00	8,732.00	-	8,732.00	15,861.00	-	15,861.00
Total, Employee Benefits	262,768.00	47,725.00	310,493.00	143,661.00	20,126.00	163,787.00	265,897.00	49,398.00	315,295.00
4. Books and Supplies									
Approved Textbooks and Core Curricula Materials	-	-	-	-	-	-	-	-	-
Books and Other Reference Materials	179.00	16,690.00	16,869.00	179.00	18,090.00	18,269.00	179.00	20,790.00	20,969.00
Materials and Supplies	23,780.00	130,898.00	154,678.00	16,095.00	38,384.00	54,479.00	31,649.00	108,958.00	140,607.00
Noncapitalized Equipment	73,861.00	11,104.00	84,965.00	52,412.00	10,273.00	62,685.00	73,861.00	26,627.00	100,488.00
Food	-	5,000.00	5,000.00	-	-	-	-	5,000.00	5,000.00
Total, Books and Supplies	97,820.00	163,692.00	261,512.00	68,686.00	66,747.00	135,433.00	105,689.00	161,375.00	267,064.00
5. Services and Other Operating Expenditures									
Subagreements for Services	-	-	-	-	-	-	-	-	-
Travel and Conferences	18,700.00	-	18,700.00	10,109.00	-	10,109.00	19,200.00	-	19,200.00
Dues and Memberships	400.00	-	400.00	150.00	-	150.00	400.00	-	400.00
Insurance	38,656.00	-	38,656.00	28,990.00	-	28,990.00	38,656.00	-	38,656.00
Operations and Housekeeping Services	1,000.00	-	1,000.00	-	-	-	1,000.00	-	1,000.00
Rentals, Leases, Repairs, and Noncap. Improvements	43,300.00	-	43,300.00	26,755.00	-	26,755.00	45,300.00	-	45,300.00
Transfers of Direct Costs	-	-	-	-	-	-	-	-	-
Professional/Consulting Services & Operating Expenditures	219,201.00	283,990.00	503,191.00	47,063.06	8,945.17	56,008.23	220,886.00	113,424.00	334,310.00
Communications	2,500.00	-	2,500.00	1,399.00	-	1,399.00	2,500.00	-	2,500.00
Total, Services and Other Operating Expenditures	323,757.00	283,990.00	607,747.00	114,466.06	8,945.17	123,411.23	327,942.00	113,424.00	441,366.00
6. Capital Outlay (Obj. 6100-6170, 6200-6500 for mod. accrual basis only)									
Land and Land Improvements	-	-	-	-	-	-	-	-	-
Buildings and Improvements of Buildings	-	-	-	-	-	-	-	-	-
Books and Media for New School Libraries or Major Expansion of School Libraries	-	-	-	-	-	-	-	-	-
Equipment	-	-	-	-	-	-	-	-	-
Equipment Replacement	-	-	-	-	-	-	-	-	-
Depreciation Expense (for accrual basis only)	35,694.00	-	35,694.00	-	-	-	35,694.00	-	35,694.00
Total, Capital Outlay	35,694.00	-	35,694.00	-	-	-	35,694.00	-	35,694.00

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

Description	Object Code	1st Interim Budget		Actuals thru 1/31		2nd Interim Budget	
		Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted
7. Other Outgo							
Tuition to Other Schools	7110-7143	-	225,000.00	-	124,592.00	-	225,000.00
Transfers of Pass-through Revenues to Other LEAs	7211-7213	-	-	-	-	-	-
Transfers of Appointments to Other LEAs - Spec. Ed.	7221-7223SE	-	-	-	-	-	-
Transfers of Appointments to Other LEAs - All Other	7221-7223AO	-	-	-	-	-	-
All Other Transfers	7281-7299	-	-	-	-	-	-
Transfers of Indirect Costs	7300-7399	-	-	-	-	-	-
Debt Service:							
Interest	7438	-	-	-	-	-	-
Principal (for modified accrual basis only)	7439	-	-	-	-	-	-
Total, Other Outgo		-	225,000.00	-	124,592.00	-	225,000.00
8. TOTAL EXPENDITURES		2,165,510.00	1,031,587.00	3,197,097.00	1,143,546.06	347,108.17	1,490,654.23
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		341,609.00	(559,941.00)	(218,332.00)	187,339.94	(213,476.17)	(26,136.23)
D. OTHER FINANCING SOURCES / USES							
1. Other Sources	8930-8979	-	-	-	-	-	-
2. Less: Other Uses	7630-7699	-	-	-	-	-	-
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	(238,233.00)	238,233.00	-	-	(238,234.00)	238,234.00
4. TOTAL OTHER FINANCING SOURCES / USES		(238,233.00)	238,233.00	-	-	(238,234.00)	238,234.00
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		103,376.00	(321,708.00)	(218,332.00)	187,339.94	(213,476.17)	(26,136.23)
F. FUND BALANCE, RESERVES							
1. Beginning Fund Balance	9791	1,494,578.47	321,808.05	1,816,386.52	1,494,578.47	321,808.05	1,816,386.52
a. As of July 1	9793, 9795	0.35	(0.05)	-	-	0.35	(200,489.00)
b. Adjustments to Beginning Balance		1,494,578.82	321,808.00	1,816,386.82	1,494,578.47	1,494,578.82	1,615,897.82
c. Adjusted Beginning Balance		1,597,954.82	100.00	1,598,054.82	1,681,918.41	1,589,761.29	1,615,897.82
2. Ending Fund Balance, June 30 (E + F.1.c.)		1,597,954.82	100.00	1,598,054.82	1,681,918.41	1,589,761.29	1,678,655.82
Total		2,165,510.00	1,031,587.00	3,197,097.00	1,143,546.06	347,108.17	1,490,654.23
Total		341,609.00	(559,941.00)	(218,332.00)	187,339.94	(213,476.17)	(26,136.23)
Total		(238,233.00)	238,233.00	-	-	(238,234.00)	238,234.00
Total		103,376.00	(321,708.00)	(218,332.00)	187,339.94	(213,476.17)	(26,136.23)
Total		1,494,578.47	321,808.05	1,816,386.52	1,494,578.47	321,808.05	1,816,386.52
Total		0.35	(0.05)	-	-	0.35	(200,489.00)
Total		1,494,578.82	321,808.00	1,816,386.82	1,494,578.47	1,494,578.82	1,615,897.82
Total		1,597,954.82	100.00	1,598,054.82	1,681,918.41	1,589,761.29	1,678,655.82

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Description	Object Code	1st Interim Budget		Actuals thru 1/31		2nd Interim Budget		
		Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted	
		Total		Total		Total		
Components of Ending Fund Balance (Modified Accrual Basis):								
a. Nonspendable		-	-	-	-	-	-	-
Revolving Cash (equals object 9130)	9711	-	-	-	-	-	-	-
Stores (equals object 9320)	9712	-	-	-	-	-	-	-
Prepaid Expenditures (equals object 9330)	9713	-	-	-	-	-	-	-
All Others	9719	-	-	-	-	-	-	-
b. Restricted	9740	-	-	-	-	-	-	-
c. Committed		-	-	-	-	-	-	-
1. Stabilization Arrangements	9750	-	-	-	-	-	-	-
2. Other Commitments	9760	-	-	-	-	-	-	-
d. Assigned	9780	-	-	-	-	-	-	-
e. Unassigned/Unappropriated		-	-	-	-	-	-	-
1. Reserve for Economic Uncertainties	9789	-	-	-	-	-	-	-
2. Unassigned/Unappropriated Amount	9790M	-	-	-	-	-	-	-
f. Components of Ending Net Position (Accrual Basis only)								
1. Net Investment in Capital Assets	9796	-	100.00	-	(92,157.12)	-	-	-
2. Restricted Net Position	9797	-	-	-	-	-	-	-
3. Unrestricted Net Position	9790A	1,597,954.82	100.00	1,681,918.41	1,681,918.41	1,581,588.82	97,067.00	97,067.00
			1,597,954.82		1,681,918.41		97,067.00	1,581,588.82
G. ASSETS								
1. Cash								
In County Treasury	9110							
Fair Value Adjustment to Cash in County Treasury	9111							
In Banks	9120			736,901.62	105,262.04			842,163.66
In Revolving Fund	9130							
With Fiscal Agent/Trustee	9135							
Collections Awaiting Deposit	9140							
2. Investments	9150			778,281.59				778,281.59
3. Accounts Receivable	9200							
4. Due from Grantor Governments	9290							
5. Stores	9320			4,265.46	257.94			4,523.40
6. Prepaid Expenditures	9330			159,225.10				159,225.10
7. Other Current Assets	9340							
8. Capital Assets (for accrual basis only)	9400-9489							
9. TOTAL ASSETS				1,678,673.77	105,519.98			1,784,193.75
H. 1. Deferred Outflows of Resources								
	9490							
2. TOTAL DEFERRED OUTFLOWS								

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

Description	Object Code	1st Interim Budget		Actuals thru 1/31		2nd Interim Budget	
		Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted
I. LIABILITIES							
1. Accounts Payable	9500			(4,474.64)	-		(4,474.64)
2. Due to Grantor Governments	9590			1,230.00	-		1,230.00
3. Current Loans	9640			-	-		-
4. Deferred Revenue	9650			-	197,677.10		197,677.10
5. Long-Term Liabilities (for accrual basis only)	9660-9669			(3,244.64)	197,677.10		194,432.46
6. TOTAL LIABILITIES							
J. FUND BALANCE							
Ending Fund Balance, January 31				1,681,918.41	(92,157.12)		1,589,761.29

**CHARTER SCHOOL
MULTI-YEAR PROJECTION - ALTERNATIVE FORM
2nd Interim Report - MYP**

Charter School Name: Sierra Expeditionary Learning
 CDS #: 31-66944-0121624
 Charter Approving Entity: Tahoe-Truckee Unified
 County: Placer
 Charter #: 118
 Fiscal Year: 2023/24

Description	Object Code	FY 2023/24			Totals FY 2024-25	Totals FY 2025-26
		Unrestricted	Restricted	Total		
A. REVENUES						
1. LCFF/Revenue Limit Sources						
State Aid - Current Year	8011	122,973.00	-	122,973.00	121,661.00	122,274.00
EPA - Current Year	8012	42,140.00	-	42,140.00	41,516.00	41,516.00
State Aid - Prior Years	8019	-	-	-	-	-
Transfers to Charter Schools in Lieu of Property Taxes	8096	2,216,514.00	-	2,216,514.00	2,199,231.00	2,259,334.00
Other LCFF Transfers	8091, 8097	-	-	-	-	-
Total, LCFF Sources		2,381,627.00	-	2,381,627.00	2,362,408.00	2,423,124.00
2. Federal Revenues						
No Child Left Behind	8290	-	-	-	-	-
Special Education - Federal	8181, 8182	-	-	-	-	-
Child Nutrition - Federal	8220	-	-	-	-	-
Other Federal Revenues	8110, 8260-8299	-	-	-	-	-
Total, Federal Revenues		-	-	-	-	-
3. Other State Revenues						
Special Education - State	StateRevSE	-	-	-	-	-
All Other State Revenues	StateRevAO	44,345.00	331,845.00	376,190.00	240,513.00	159,896.00
Total, Other State Revenues		44,345.00	331,845.00	376,190.00	240,513.00	159,896.00
4. Other Local Revenues						
All Other Local Revenues	LocalRevAO	88,475.00	276,298.00	364,773.00	324,005.00	324,005.00
Total, Local Revenues		88,475.00	276,298.00	364,773.00	324,005.00	324,005.00
5. TOTAL REVENUES						
		2,514,447.00	608,143.00	3,122,590.00	2,926,926.00	2,907,025.00
B. EXPENDITURES						
1. Certificated Salaries						
Certificated Teachers' Salaries	1100	1,086,596.00	101,373.00	1,187,969.00	1,264,295.00	1,286,126.00
Certificated Pupil Support Salaries	1200	-	53,868.00	53,868.00	55,984.00	57,101.00
Certificated Supervisors' and Administrators' Salaries	1300	78,577.00	-	78,577.00	80,148.00	81,751.00
Other Certificated Salaries	1900	-	-	-	-	-
Total, Certificated Salaries		1,165,173.00	155,241.00	1,320,414.00	1,400,427.00	1,424,978.00
2. Non-certificated Salaries						
Non-certificated Instructional Aides' Salaries	2100	3,986.00	158,631.00	162,617.00	165,870.00	169,187.00
Non-certificated Support Salaries	2200	19,883.00	7,560.00	27,443.00	27,991.00	28,551.00
Non-certificated Supervisors' and Administrators' Salaries	2300	159,940.00	-	159,940.00	160,120.00	161,120.00
Clerical and Office Salaries	2400	77,491.00	-	77,491.00	79,041.00	80,283.00
Other Non-certificated Salaries	2900	27,508.00	-	27,508.00	28,058.00	28,506.00
Total, Non-certificated Salaries		288,808.00	166,191.00	454,999.00	461,080.00	467,647.00
3. Employee Benefits						
STRS	3101-3102	194,961.00	32,074.00	227,035.00	250,637.00	255,236.00
PERS	3201-3202	-	-	-	-	-
OASDI / Medicare / Alternative	3301-3302	40,305.00	13,962.00	54,267.00	51,045.00	51,657.00
Health and Welfare Benefits	3401-3402	979.00	-	979.00	1,006.00	1,033.00
Unemployment Insurance	3501-3502	727.00	161.00	888.00	871.00	885.00
Workers' Compensation Insurance	3601-3602	13,064.00	3,201.00	16,265.00	17,541.00	17,819.00
OPEB, Allocated	3701-3702	-	-	-	-	-
OPEB, Active Employees	3751-3752	-	-	-	-	-
Other Employee Benefits	3901-3902	15,861.00	-	15,861.00	15,962.00	16,062.00
Total, Employee Benefits		265,897.00	49,398.00	315,295.00	337,062.00	342,692.00
4. Books and Supplies						
Approved Textbooks and Core Curricula Materials	4100	-	-	-	-	-
Books and Other Reference Materials	4200	179.00	20,790.00	20,969.00	3,290.00	3,290.00
Materials and Supplies	4300	31,649.00	108,958.00	140,607.00	109,997.00	52,155.00
Noncapitalized Equipment	4400	73,861.00	26,627.00	100,488.00	22,040.00	22,040.00
Food	4700	-	5,000.00	5,000.00	5,000.00	5,000.00
Total, Books and Supplies		105,689.00	161,375.00	267,064.00	140,327.00	82,485.00

**CHARTER SCHOOL
MULTI-YEAR PROJECTION - ALTERNATIVE FORM
2nd Interim Report - MYP**

Charter School Name: Sierra Expeditionary Learning
 CDS #: 31-66944-0121624
 Charter Approving Entity: Tahoe-Truckee Unified
 County: Placer
 Charter #: 118
 Fiscal Year: 2023/24

Description	Object Code	FY 2023/24			Totals	Totals
		Unrestricted	Restricted	Total	FY 2024-25	FY 2025-26
5. Services and Other Operating Expenditures						
Subagreements for Services	5100	-	-	-	-	-
Travel and Conferences	5200	19,200.00	-	19,200.00	17,700.00	17,700.00
Dues and Memberships	5300	400.00	-	400.00	1,000.00	1,000.00
Insurance	5400	38,656.00	-	38,656.00	39,429.00	40,218.00
Operations and Housekeeping Services	5500	1,000.00	-	1,000.00	1,000.00	1,000.00
Rentals, Leases, Repairs, and Noncap. Improvements	5600	45,300.00	-	45,300.00	43,300.00	43,300.00
Transfers of Direct Costs	5700-5799	-	-	-	-	-
Professional/Consulting Services & Operating Expenditures	5800	220,886.00	113,424.00	334,310.00	361,054.00	363,375.00
Communications	5900	2,500.00	-	2,500.00	2,500.00	2,500.00
Total, Services and Other Operating Expenditures		327,942.00	113,424.00	441,366.00	465,983.00	469,093.00
6. Capital Outlay (Obj. 6100-6170, 6200-6500 for mod. accr. basis only)						
Land and Land Improvements	6100-6170	-	-	-	-	-
Buildings and Improvements of Buildings	6200	-	-	-	-	-
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	-	-	-	-	-
Equipment	6400	-	-	-	-	-
Equipment Replacement	6500	-	-	-	-	-
Depreciation Expense (for accrual basis only)	6900	35,694.00	-	35,694.00	33,324.00	32,753.00
Total, Capital Outlay		35,694.00	-	35,694.00	33,324.00	32,753.00
7. Other Outgo						
Tuition to Other Schools	7110-7143	-	225,000.00	225,000.00	225,000.00	225,000.00
Transfers of Pass-through Revenues to Other LEAs	7211-7213	-	-	-	-	-
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE	-	-	-	-	-
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	-	-	-	-	-
All Other Transfers	7281-7299	-	-	-	-	-
Transfers of Indirect Costs	7300-7399	-	-	-	-	-
Debt Service:						
Interest	7438	-	-	-	-	-
Principal (for modified accrual basis only)	7439	-	-	-	-	-
Total, Other Outgo		-	225,000.00	225,000.00	225,000.00	225,000.00
8. TOTAL EXPENDITURES		2,189,203.00	870,629.00	3,059,832.00	3,063,203.00	3,044,648.00
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		325,244.00	(262,486.00)	62,758.00	(136,277.00)	(137,623.00)
D. OTHER FINANCING SOURCES / USES						
1. Other Sources	8930-8979	-	-	-	-	-
2. Less: Other Uses	7630-7699	-	-	-	-	-
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	(238,234.00)	238,234.00	-	-	-
4. TOTAL OTHER FINANCING SOURCES / USES		(238,234.00)	238,234.00	-	-	-
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		87,010.00	(24,252.00)	62,758.00	(136,277.00)	(137,623.00)
F. FUND BALANCE, RESERVES						
1. Beginning Fund Balance						
a. As of July 1	9791	1,494,578.47	321,808.05	1,816,386.52	1,678,655.82	1,542,378.82
b. Adjustments to Beginning Balance	9793, 9795	0.35	(200,489.05)	(200,488.70)	-	-
c. Adjusted Beginning Balance		1,494,578.82	121,319.00	1,615,897.82	1,678,655.82	1,542,378.82
2. Ending Fund Balance, June 30 (E + F.1.c.)		1,581,588.82	97,067.00	1,678,655.82	1,542,378.82	1,404,755.82

**CHARTER SCHOOL
MULTI-YEAR PROJECTION - ALTERNATIVE FORM
2nd Interim Report - MYP**

Charter School Name: Sierra Expeditionary Learning
 CDS #: 31-66944-0121624
 Charter Approving Entity: Tahoe-Truckee Unified
 County: Placer
 Charter #: 118
 Fiscal Year: 2023/24

Description	Object Code	FY 2023/24			Totals	Totals
		Unrestricted	Restricted	Total	FY 2024-25	FY 2025-26
Components of Ending Fund Balance (Modified Accrual Basis):						
a. Nonspendable						
Revolving Cash (equals object 9130)	9711	-	-	-	-	-
Stores (equals object 9320)	9712	-	-	-	-	-
Prepaid Expenditures (equals object 9330)	9713	-	-	-	-	-
All Others	9719	-	-	-	-	-
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	-		-	-	-
2. Other Commitments	9760	-		-	-	-
d. Assigned	9780	-		-	-	-
e. Unassigned/Unappropriated		-		-	-	-
1. Reserve for Economic Uncertainties	9789	-		-	-	-
2. Unassigned/Unappropriated Amount	9790M	-	-	-	-	-
f. Components of Ending Net Position (Accrual Basis)						
1. Net Investment in Capital Assets	9796	-	-	-	-	-
2. Restricted Net Position	9797		97,067.00	97,067.00	54,208.00	(4,822.00)
3. Unrestricted Net Position	9790A	1,581,588.82		1,581,588.82	1,488,170.82	1,409,577.82

**Sierra Expeditionary Learning 2nd Interim Report - Cash Flow Worksheet
2023/24**

ACTUALS THROUGH THE MONTH OF		July	August	September	October	November	December	January	February	March	April	May	June	Accruals	TOTAL
JANUARY		9110													
A. BEGINNING CASH		767,563	676,161	367,527	865,292	838,963	836,423	842,153	842,164	764,416	835,024	808,096	695,386		
B. RECEIPTS															
LCFF Sources															
State Aid, EPA		0	25,714	33,512	0	46,286	33,511	0	23,143	11,254	0	0	10,149	(18,456)	165,113
In Lieu Property Taxes		0	0	392,887	174,617	174,617	174,617	174,617	174,617	326,056	163,028	163,028	163,028	135,402	2,216,514
Other LCFF/Revenue Limit Transfers		0	0	0	0	0	0	0	0	0	0	0	0	0	0
Federal Revenue		0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other State Revenue		0	10,164	9,147	68,109	23,372	9,147	21,581	73,376	38,522	49,418	29,328	29,358	14,668	376,190
Other Local Revenue		1,917	410	21,373	17,986	18,737	21,038	11,161	2,420	1,965	66,765	1,865	1,865	197,271	364,773
All Other Financing Sources		0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Receipts/Non-Revenue		0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL RECEIPTS		1,917	36,288	456,919	260,712	263,012	238,313	207,359	273,556	377,797	279,211	194,221	204,400	328,885	3,122,590
C. DISBURSEMENTS															
Certificated Salaries		0	138,748	105,731	126,012	118,409	116,197	107,384	121,587	121,587	121,587	121,587	121,585	0	1,320,414
Classified Salaries		11,655	22,552	34,210	47,589	41,683	39,231	34,029	44,810	44,810	44,810	44,810	44,810	0	454,989
Employee Benefits		2,163	24,646	24,041	31,649	28,125	27,418	25,743	30,302	30,302	30,302	30,302	30,302	0	315,295
Books and Supplies		12,349	54,773	12,448	24,531	15,788	6,742	8,801	26,326	26,326	26,326	26,326	26,328	0	267,064
Services and Operating Expenditures		22,261	14,247	18,860	20,085	19,882	17,965	10,117	49,300	49,300	49,300	49,300	49,300	71,449	441,366
Capital Outlay		0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Outgo		17,799	17,799	17,799	17,799	17,799	17,799	17,799	20,082	20,082	20,082	20,082	20,082	(3)	225,000
All Other Financing Uses		0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Disbursements/Non Expenditures		0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL DISBURSEMENTS		66,227	272,765	213,089	267,665	241,686	225,352	203,873	292,407	292,407	292,407	292,407	292,407	71,446	3,024,138
D. PRIOR YEAR TRANSACTIONS, Other															
Accounts Receivable		(7,054)	28,012	255,612	18,112	(2,950)	(5,882)	(1,802)	185	0	1,050	258	0	0	285,841
Accounts Payable		20,038	100,169	1,677	37,488	20,916	1,649	1,673	59,082	14,782	14,782	14,782	14,813	0	301,851
(Liabilities, including Deferred Revenue)		(27,092)	(72,157)	253,935	(19,376)	(23,866)	(7,231)	(3,475)	(58,897)	(14,782)	(13,732)	(14,524)	(14,813)	0	(16,010)
TOTAL PRIOR YEAR TRANSACTIONS, Other		(91,402)	(308,634)	497,765	(26,329)	(2,540)	5,730	11	(77,748)	70,608	(26,928)	(112,710)	(102,820)	257,439	82,442
E. NET INCREASE/DECREASE (B - C + D)		676,161	367,527	865,292	838,963	836,423	842,153	842,164	764,416	835,024	808,096	695,386	592,566		
F. ENDING CASH (A + E)															
G. ENDING CASH, PLUS ACCRUALS															850,005

**Sierra Expeditionary Learning 2nd Interim Assumptions
2023/24**

<u>Enrollment Assumptions</u>	<u>2023/24</u>	<u>2024/25</u>	<u>2025/26</u>
Grades K-3	92.12	89.24	89.24
Grades 4-6	72.52	71.78	71.78
Grades 7-8	46.06	46.56	46.56
<u>Grades 9-12</u>	-	-	-
Total Enrollment	210.70	207.58	207.58
<u>ADA%</u>	98.0%	97.0%	97.0%
Total ADA	206.49	201.35	201.35
Free and Reduced Lunch Students (FRL)	37	37	37
English Language Learners (EL)	24	24	24
Foster Youth	-	-	-
Unduplicated Count (FRL, EL, Foster Youth)	55	55	55
Special Education Students	-	-	-
Resident LEA Unduplicated % for LCFF Concentration Grant	0%	0%	0%
Percentage of LCFF gap closing increment projected	0%	0%	0%
<u>Funding Rates:</u>	<u>2023/24</u>	<u>2024/25</u>	<u>2025/26</u>
<u>Local Control Funding Formula Base Grant Rates</u>			
Grades K-3	\$ 9,919	\$ 9,994	\$ 10,267
Grades 4-6	\$ 10,069	\$ 10,146	\$ 10,423
Grades 7-8	\$ 10,367	\$ 10,446	\$ 10,731
Grades 9-12	\$ -	\$ -	\$ -
<u>Federal Revenues:</u>			
Special Education per student:	\$ -	\$ -	\$ -
Child Nutrition per student:	\$ -	\$ -	\$ -
Other Federal Revenue - Provide listing, including amounts			
<u>State Revenues:</u>			
Special Education per student	\$ -	\$ -	\$ -
Child Nutrition per student	\$ -	\$ -	\$ -
Lottery per ADA:			
Other State Revenue - Provide listing, including amounts	Mandated Block Grant \$4,182, Lottery Non-Prop \$39,315, Lottery Prop \$17,835, ELO-P \$84,865, Mental Health \$17,003, AMIM \$75,885, Prop 28		
<u>Local Revenue</u> - Provide listing, including amounts	Measure A \$255,198, General Donations \$36,000, Postively Rolling \$17,100, Other Local Revenue \$24,121, Excellence in Education \$11,547, and		

**Sierra Expeditionary Learning 2nd Interim Assumptions
2023/24**

Expenditure Assumptions	2023/24	2024/25	2025/26
<u>Certificated Salaries:</u>			
Number of FTEs - Teachers	9	9	9
Number of FTEs - Pupil Support Salaries	8	8	8
Number of FTEs - Supervisor/Admin Salaries	1	1	1
Number of FTEs - Other Certificated Salaries	-	-	-
COLA percentage increase		0.0%	0.0%
<i>Provide description of significant changes from prior reporting period</i>			
<u>Non Certificated Salaries:</u>			
Number of FTEs - Instructional Aides' Salaries	3	3	3
Number of FTEs - Non-certificated Support Salaries	1	1	1
Number of FTEs - Supervisor/Admin Salaries	1	1	1
Number of FTEs - Clerical and Office Salaries	1	1	1
Number of FTEs - Other Non-Certificated Salaries	-	-	-
<i>Provide description of significant changes from prior reporting period</i>			
<u>Benefits</u>			
STRS (rate)	19.10%	19.10%	19.10%
Number of STRS employees	20	20	20
Non-certificated retirement (rate)	0.0%	0.0%	0.0%
Number of employees non-STRS retirement	1	1	1
Health and welfare (per FTE)	\$8,400	\$8,400	\$8,400
Number eligible employees for health benefits	1	1	1
Unemployment insurance (rate)	0.05%	0.05%	0.05%
Workers Comp Insurance (rate)	1.007%	1.007%	1.007%
<u>Books and Supplies</u>			
<i>Provide description of significant changes from prior reporting period</i>			
<u>Services & Other Operating Expenditures</u>			
<i>Provide description of significant changes from prior reporting period</i>			
<u>Capital Outlay</u>			
<i>Provide description of significant changes from prior reporting period</i>			
<u>Other Outgo</u>			
<u>Other Financing Sources</u>			
	Changes to 22/23 Restricted Ending Fund Balance: RS 6762 \$69,325.00 and RS 7435 \$131,164.00 should		
<u>Other Financing Uses</u>			