



ROCKLIN ACADEMY

FAMILY OF SCHOOLS

2018-19

Second Interim Budget Report

Presented to the Board of Directors
March 18, 2019

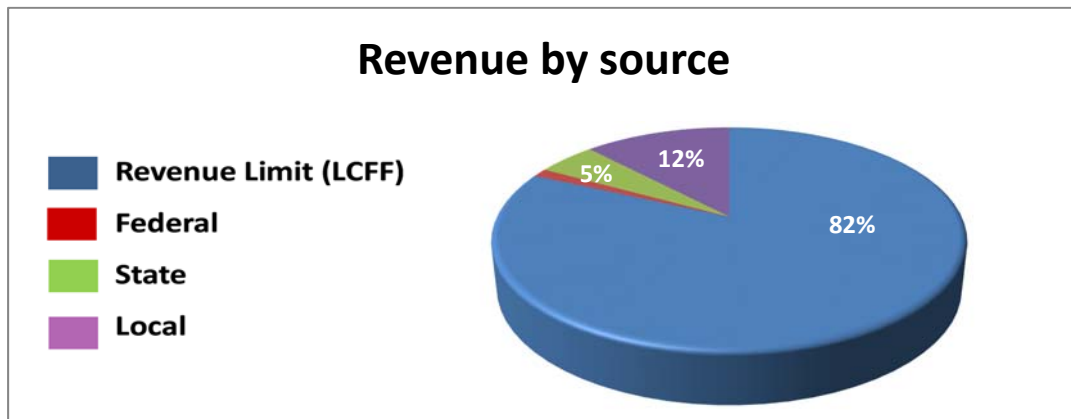
ROCKLIN ACADEMY FAMILY OF SCHOOLS 2018-19 Second Interim Budget Report

Local Educational Agencies, including Charter Schools, are required to adopt a budget prior to July 1 of each year in order to authorize the expenditure of funds. Budgets are “living documents” that change as new information becomes available. Interim budget reports provide an updated picture of the financial condition during the year and are a tool to evaluate the proposed budget as well as current year revenues and expenditures. The Second Interim Report is from July 1st through January 31st, and projects financial activity through June 30th. The Second Interim Report summarizes the cost to provide necessary resources and support for the students of the Rocklin Academy Family of Schools (RAFOS).

Revenue Components

RAFOS receives funding for operations from several sources. The following is a breakdown of the major funding sources:

Description	Unrestricted	Restricted	Combined
Local Control Funding Formula	\$ 21,170,796		\$ 21,170,796
Federal Revenues	-	\$ 313,586	313,586
State Revenues	921,311	331,330	1,252,641
Local Revenues	1,874,320	1,265,900	3,140,220
Contribution to Restricted	(1,039,196)	1,039,196	-
TOTAL	\$ 22,927,231	\$ 2,950,012	\$ 25,877,243



The calculation of revenue is a complicated process with many components. The most significant revenue source for RAFOS is the Local Control Funding Formula (LCFF) which establishes a ‘target’ funding level. The target was the expected funding amount that RAFOS can expect to receive by the 2020-21 fiscal year. The Governor has moved up that target funding level to the 2018-19 fiscal year. The material revenue and expense assumptions can be located within the Budget Guidelines and Assumptions section of this report.

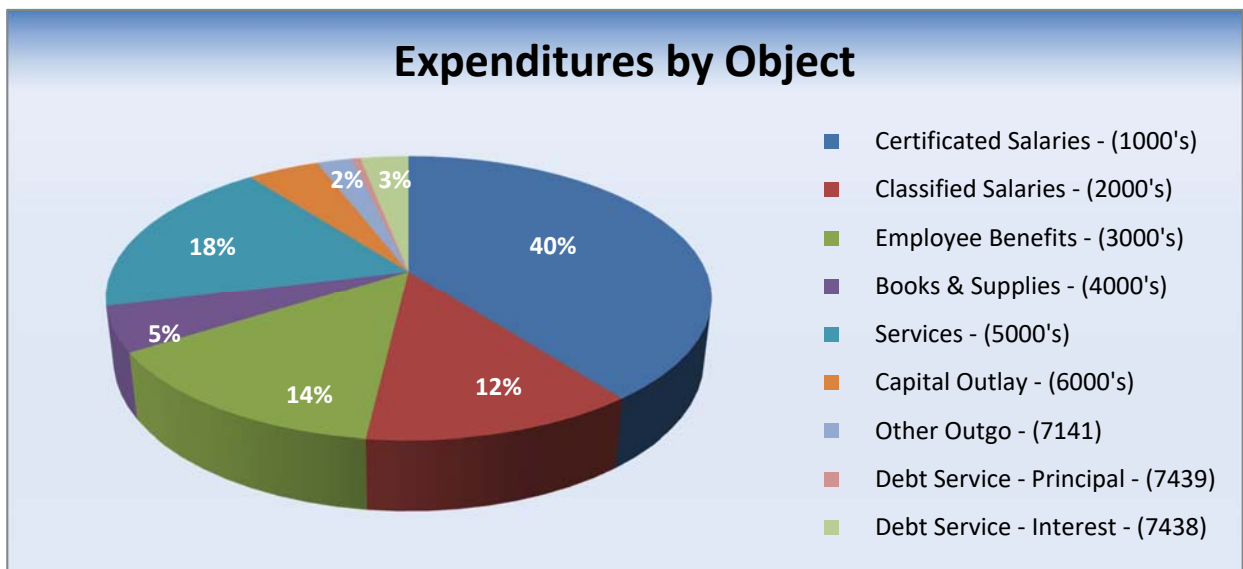
Expenditure Components

As illustrated below, the majority of expenditures are for salaries and benefits related to providing services and resources for our students. Additionally, the cost of facilities (rent and principal/interest) account for approximately 13% of the total unrestricted budget.

The material assumptions used within this report can be located within the Budget Guidelines and Assumptions section of this report.

The following is a breakdown of the major expenditures by object codes:

Description	Unrestricted	Restricted	Combined
Certificated Salaries - (1000's)	\$ 9,310,139	\$ 1,280,665	\$ 10,590,804
Classified Salaries - (2000's)	2,973,140	336,698	3,309,838
Employee Benefits - (3000's)	3,304,224	485,000	3,789,224
Books & Supplies - (4000's)	1,224,675	148,184	1,372,859
Services - (5000's)	4,215,785	715,937	4,931,722
Capital Outlay - (6000's)	1,226,972	-	1,226,972
Other Outgo - (7141)	603,391	-	603,391
Debt Service - Principal - (7439)	145,000	-	145,000
Debt Service - Interest - (7438)	829,013	-	829,013
TOTAL	\$ 23,832,339	\$ 2,966,484	\$ 26,798,823



Contributions to Restricted Programs

The contributions to restricted programs occur when revenues for a specific program exceed the revenues that are provided for that specific program. The breakdown below indicates the following expected transfers of unrestricted resources to restricted programs to cover program expenditures in excess of revenue.

	Meyers	Western Sierra	Turnstone	Gateway	Total
Description					
Special Education	93,820	318,364	176,152	450,860	1,039,196

Education Protection Account

The creation of the Education Protection Account (EPA) by Proposition 30 provides that a portion of K-14 general purpose funds must be utilized for instructional purposes. K-14 local agencies have the sole authority to determine how the funds received from the EPA are spent, but with these provisions:

- *The spending plan must be approved by the governing board during a public meeting*
- *EPA funds cannot be used for the salaries or benefits of administrators or any other administrative costs*
- *Each year, the local agency must publish on its website an accounting of how much money was received from the EPA and how the funds were expended.*

The projected EPA spending plan is indicated below:

EPA Spending Plan for 2018-19					
	Meyers	Western Sierra	Turnstone	Gateway	Total
EXPENDITURES					
Certificated Instructional Salaries (1000's)	178,768	867,657	388,982	188,478	1,632,885
Certificated Instructional Benefits (3000's)	51,473	244,532	92,427	55,740	444,172
Total	230,241	1,112,189	481,409	244,218	2,068,057

Multiyear Projection

Multiyear projections are based on the best available information at the time of the report. These projections are designed to provide an initial blueprint and to help in budget adoption as well as estimated interims. We will continue to provide updates as more information becomes available. Additional assumptions can be found within the Budget Guidelines and Assumptions section of this report.

Cash Flow

Expenditures are projected based on past spending patterns and anticipated payment dates. Revenues are projected based on the apportionment schedule as indicated in the Education Code or on past funding patterns, as appropriate. Should the apportionment schedule change, we will provide updates to our revenues and expenditures to ensure RAFOS is in compliance with our debt covenants. We are currently projecting to have a positive cash flow through fiscal years 2018-19, 2019-20 and 2020-21 with ending unrestricted cash balances of \$4.61, \$4.62, \$4.18 million, respectively.

Conclusion

The Budget Proposal Report continues to support that the Rocklin Academy Family of Schools will be able to meet its financial obligations and covenants for the current and two subsequent fiscal years. Based on this information RAFOS certifies that its financial position is “positive.” As we receive reports and updates regarding the State Budget that affect the current projections, the budget will continue to be updated. If you have questions regarding this report or require additional financial information, please contact the Director of Finance for the Rocklin Academy Family of Schools.

Budget Guidelines and Assumptions

Budget guidelines are a set of overarching financial goals and expectations. Budget assumptions are the expectations that are being used for each budget component. As new information becomes available we will continue to update our guidelines and assumptions.

Budget Guidelines

1. The budget shall support the Strategic Plan of the Organization.
2. A Reserve for Economic Uncertainty of 1.00% shall be included in the Adopted Budget.
3. Budget assumptions shall be developed, reviewed and updated on a regular basis.
4. A budget calendar shall be developed and used as a planning guide.
5. Site discretionary balances may be carried forward (not to exceed 10% of apportionment). Deficits which occur shall also be carried forward. Site discretionary budgets are based on projected enrollment. Site discretionary accounts will be budgeted at 80% of projection and then trued up as of actual enrollment on 10/31.
6. Restricted fund balances shall be carried forward in accordance with the terms and conditions of the restriction. If terms and conditions allow transfers to unrestricted balances, such transfers may occur.
7. When a new goal, project or program is recommended for authorization, the major competing demands for funding and the specific funding source, and/or allocation or reallocation of resources, shall be identified.
8. One-time funding allocations or resources shall not be used for on-going expenditures.
9. Budget documents shall be summarized by site and type of expenditure. Detailed budget information shall be available so that the Board and public can examine the components of a specific program.
10. The budget document shall include financial data from the projected current actuals and two subsequent years' data.

Budget Assumptions

Budget assumptions are a very critical component of budget development and budget management. All budget assumptions need to be updated on a defined basis. This set of budget assumptions is based on updates and review of each component as follows:

- January (Governor’s first budget projection)
- May (Governor’s May Revise)
- Interim Reporting Periods (within 45 days of October 31st and January 31st)
- Attendance Apportionment Periods (after first and second apportionment reports are complete)

Separate budget assumptions shall be created for each of the following key variables:

Enrollment
Average Daily Attendance
Revenue
Expenditures
Transfers
Reserve
Beginning and Ending balance
Cash Flow

1. **ENROLLMENT** – based upon site level projections and grade level waiting lists. Enrollment projections include projections for our unduplicated student groups, as well as our students anticipated in special education. Note that the out year projections for all campus are subject to change based on programmatic and facility needs.

Projected enrollment for the 2018/19 – 2022/23 school years are anticipated as follows:

	2018-19	2019-20	2020-21	2021-22	2022-23
Meyers	172	186	186	186	186
Turnstone	372	372	372	372	372
Gateway	1,209	1,244	1,294	1,314	1,314
Western Sierra	771	848	846	842	840
Total	2,524	2,650	2,698	2,714	2,712

2. **AVERAGE DAILY ATTENDANCE** – is what our schools are actually funded on. Attendance is reported to the County two times during the year P1 (First day of school through 4th school month) and P2 (First day of school through 8th school month). Our funding is based on our attendance at the 2nd attendance reporting period (P2).

Attendance projections are calculated as follows:

- Initial Budget: A three-year average of the ratio between previous initial budgets and P2
- First Interim: A three year average of the ratio between P1 and P2
- Second Interim: First Interim is used, unless significant variances are identified

3. **REVENUES** – come from a multitude of sources. Each revenue stream is accounted for within the specified Resource and location. Our major categories are Local Control Funding Formula, Federal, State and Local.

- a. Local Control Funding Formula (LCFF)** – This formula was established for the 2012-13 school year, and identified a funding timeline at which time all schools would be on an equal base funding amount during the 2020-21 school year. This base funding is known as the ‘target’. The Governor has projected reaching the target during the 2018-19 school year.

Additionally, the LCFF established two grants, supplemental and concentration grant funding, which are based on a schools unduplicated percentage of targeted disadvantaged students. The supplemental grant is equal to 20% of the adjusted base grant. The concentration grant provides additional funding for targeted pupils once a schools unduplicated percentages exceeds 55%.

Targeted pupils are those classified in one of three categories:

- English Learners (EL)
- Meet income requirements to receive free or reduced-price meals (FRPM)
- Foster youth

A pupil is only counted one time (unduplicated), meaning if they qualify in multiple categories they are only counted one time.

The LCFF amount we receive is based on the Governors’ proposed budgets. The Fiscal Crisis and Management Assistance Team (FCMAT) provides a spreadsheet which is updated based on the changes within the Governors’ budget, and is the standard tool used. The calculator used for this projection period is the v19.2c.

- b. Federal Revenues** – are revenues that come from the Federal Government. At this time our only Federal program is Special Education. Federal revenues are estimated based on the federal entitlement notifications.

Federal Special Education - The official name is Individuals with Disabilities Education Act (IDEA). Please refer to Special Education under Other State Revenues within the Local Revenues section.

- c. State Revenues** – are revenues that come from the State of California (other than the LCFF).

- i. *Lottery* – based upon current year estimates of \$204, of which \$53 is restricted by Proposition 20 for instructional materials.
- ii. *Mandated Block Grant* – based on approximately \$16 for grades K-8 and \$45 for grades 9-12. Additionally, one-time funds of \$184 per attendance is expected as a repayment of prior year mandates.
- iii. *CA Clean Energy Jobs Act* – also known as Prop 39 was passed by voters in 2012 to provide funding for energy efficient projects and renewable energy installations. These funds were received in prior year and are to be spent by June 30, 2019 or returned to the State of California.

- d. Local Revenues** – are revenues that come from any other source other than Federal and State funds.

- e. **Special Education** – Special Education is made up of three components: Federal, State and Mental Health. We are part of the El Dorado County Charter SELPA (Charter SELPA) who determines the funding formula. The funding formula for each component is listed below:
 - Federal – based on \$125/per prior year general education Attendance
 - State – based on \$514/per current year general education Attendance
 - Mental Health – based on the funding available through the Charter SELPA and students receiving applicable services. For budget purposes we retain current year apportionment and expenses.
 - f. **Food Services** – based on projection of meals served, less costs associated for applicable program.
 - g. **Children’s Programs** – based on projection of students, less costs associated for applicable program.
 - h. **Athletic Contributions** – based on prior year receipts and estimate of services.
 - i. **Donations** – budgeted upon receipt of funds in the applicable fiscal year. Not budgeted for as part of budget development, adjusted during interim reporting periods based on actuals received.
 - j. **Other Local Revenue** – based on historical data. Such revenues would include interest and facility use agreements, etc.
4. **EXPENDITURES** – revenues are the cost to provide necessary resources and support for our students. Similar to the associated revenue, each expenditure is accounted for within the specified resource and location.
- a. **Salaries and benefits** – based upon approved salary schedules, rates. Budget development of salaries and benefits is largely driven based on positions. Positions, which are ratio based to the extent possible, are established and then filled in with people.
 - b. **Employee Benefits**
 - i. *Statutory Benefits* determined by either state or federal mandate are based on current rate estimates. Statutory benefits are applied to the salary base, and differ according to classification of employee. Our two classifications of employees are Certificated (those who hold a teaching credential) and Classified (all other non-certificated employees). Listed below are the projected employer statutory benefit factors for the 2018-19 year:

➤ State Teachers’ Retirement System (STRS)	16.280%
➤ Public Employees’ Retirement System (PERS)	18.062%
➤ Social Security	6.200%
➤ Medicare	1.450%
➤ Unemployment Insurance	0.050%
 - ii. *Discretionary Benefits* are based on board approved rates. Employer contribution amounts are based upon prior year coverage levels. Vacant positions are budgeted based on the family coverage level.

- c. **Books and supplies** – are budgeted based on anticipated need and historical spending. Out years are based on Cost of Living increases (COLA) according to the Department of Finance.
- d. **Services and other operating expenditures** – are based on anticipated need and historical spending. Out years are based on COLA. Included within the services is the following:
 - Rent is adjusted to the approved schedules for the appropriate years and buildings.
 - Utilities are based on current year spending or projections.
 - Professional services are adjusted based on current and anticipated spending. These services include amounts within Special Education for contracted services, maintenance agreements, iPad, copier leases, etc.
- e. **Capital Outlay** – is based on known or anticipated projects individually costing more than \$5,000 and useable over multiple years.

5. **TRANSFERS** account for inter-organization allocation of funds.

Administrative costs – allocated based on enrollment at each school site.

Children’s services – allocations for facilities and food services are done at the agreed upon rate. Residual income above reserves are allocated to offset support services costs.

- 6. **RESERVE** for economic uncertainties will be accounted for within the adopted budget. This will be a budgeted expenditure of at least 1% to provide for additional financial security against unknown items.
- 7. **BEGINNING BALANCE** based on Unaudited Actuals report, accounted for by each school and resource.
- 8. **ENDING BALANCE** will include a reserve of at least 20%, including restricted cash, of budgeted unrestricted expenditures and accounted for by each school to provide for ongoing organizational stability. Ending balance shall not be used for ongoing expenditures.
- 9. **CASH FLOW** is derived from published schedules when available. When published schedules are not available a historical average is used to estimate the timing of payments and deposits.

Rocklin Academy Family of Schools
Statement of Revenues, Expenditures and Changes in Fund Balance
2018-19 Second Interim Report
Budget to Actual

	<u>Combined Budget</u>	<u>Combined Actual</u>	<u>Variance</u>	
			<u>\$</u>	<u>%</u>
<u>Revenues:</u>				
Local Control Funding Formula	\$ 21,170,796	\$ 11,183,434	\$ 9,987,362	47.18%
Federal	313,586	-	313,586	100.00%
State	1,252,641	325,517	927,124	74.01%
Local	3,140,220	1,957,968	1,182,252	37.65%
Contribution to Restricted Programs	-	-	-	
Total Revenues	<u>25,877,243</u>	<u>13,466,919</u>	<u>12,410,324</u>	<u>47.96%</u>
<u>Expenditures:</u>				
Certificated Salaries - (1000's)	10,590,804	6,004,927	4,585,877	43.30%
Classified Salaries - (2000's)	3,309,838	1,848,766	1,461,072	44.14%
Employee Benefits - (3000's)	3,789,224	2,162,694	1,626,530	42.93%
Books & Supplies - (4000's)	1,372,859	839,593	533,266	38.84%
Services - (5000's)	4,931,722	3,005,317	1,926,405	39.06%
Capital Outlay - (6000's)	1,226,972	893,863	333,109	27.15%
Transfer of Direct Costs - (7145)	-	-	-	
Other Outgo - (7141)	603,391	-	603,391	100.00%
Debt Service - Principal - (7439)	145,000	-	145,000	100.00%
Debt Service - Interest - (7438)	829,013	414,505	414,508	50.00%
Total Expenses	<u>26,798,823</u>	<u>15,169,665</u>	<u>11,629,158</u>	<u>43.39%</u>
Excess (Deficit) from Operations	(921,580)	(1,702,746)	781,166	<u>-84.76%</u>
<u>Other Financing Transactions:</u>				
Other Financing Sources	-	-	-	-
Capital Outlay - (6000's)	-	-	-	-
Debt Service - Principal - (7000's)	-	-	-	-
Excess (deficit)	<u>(921,580)</u>	<u>(1,702,746)</u>	<u>781,166</u>	<u>-45.88%</u>
Fund Balance, Beginning (Unaudited Actuals)	8,690,625	8,690,625	-	
Fund Balance, Ending	<u>\$ 7,769,045</u>	<u>\$ 6,987,879</u>	<u>\$ 781,166</u>	

Rocklin Academy Family of Schools
Statement of Revenues, Expenditures and Changes in Fund Balance
2018-19 Second Interim Report
Unrestricted Comparative Analysis - Organization Wide

	Unrestricted	Unrestricted	Variance	
	First Interim	Second Interim	\$	%
<u>Revenues:</u>				
Local Control Funding Formula	\$ 21,210,290	\$ 21,170,796	(39,494)	-0.19%
Federal	-	-	-	
State	898,359	921,311	22,952	2.49%
Local	1,789,720	1,874,320	84,600	4.51%
Contribution to Restricted Programs	(1,039,196)	(1,039,196)	-	0.00%
Total Revenues	22,859,173	22,927,231	68,058	0.30%
<u>Expenditures:</u>				
Certificated Salaries - (1000's)	9,364,325	9,310,139	(54,186)	-0.58%
Classified Salaries - (2000's)	3,010,593	2,973,140	(37,453)	-1.26%
Employee Benefits - (3000's)	3,295,606	3,304,224	8,618	0.26%
Books & Supplies - (4000's)	1,259,425	1,224,675	(34,750)	-2.84%
Services - (5000's)	4,130,815	4,215,785	84,970	2.02%
Capital Outlay - (6000's)	1,226,972	1,226,972	-	0.00%
Transfer of Direct Costs - (7145)	-	-	-	
Other Outgo - (7141)	603,391	603,391	-	0.00%
Debt Service - Principal - (7439)	145,000	145,000	-	0.00%
Debt Service - Interest - (7438)	829,013	829,013	-	0.00%
Total Expenses	23,865,140	23,832,339	(32,801)	-0.14%
Excess (Deficit) from Operations	(1,005,967)	(905,108)	100,859	
<u>Other Financing Transactions:</u>				
Other Financing Sources	-	-	-	-
Capital Outlay - (6000's)	-	-	-	-
Debt Service - Principal - (7000's)	-	-	-	-
Excess (deficit)	(1,005,967)	(905,108)	100,859	
Fund Balance, Beginning	8,437,056	8,437,056	-	
Fund Balance, Ending	\$ 7,431,089	\$ 7,531,948	\$ 100,859	

Rocklin Academy Family of Schools
Statement of Revenues, Expenditures and Changes in Fund Balance
2018-19 Second Interim Report
Combined (Unrestricted and Restricted Resources) - Organization Wide

	<u>Combined 2018-19</u>	<u>Combined 2019-20</u>	<u>Combined 2020-21</u>
<u>Revenues:</u>			
Local Control Funding Formula	\$ 21,170,796	\$ 22,318,830	\$ 23,086,791
Federal	313,586	313,586	313,586
State	1,252,641	609,431	609,431
Local	3,140,220	3,142,896	3,180,528
Total Revenues	<u>25,877,243</u>	<u>26,384,743</u>	<u>27,190,336</u>
<u>Expenditures:</u>			
Certificated Salaries - (1000's)	10,590,804	10,871,803	11,223,597
Classified Salaries - (2000's)	3,309,838	3,354,360	3,477,219
Employee Benefits - (3000's)	3,789,224	3,907,841	4,100,257
Books & Supplies - (4000's)	1,372,859	1,384,033	1,453,235
Services - (5000's)	4,931,722	4,808,107	5,051,635
Capital Outlay - (6000's)	1,226,972	200,000	200,000
Transfer of Direct Costs - (7145)	-	-	-
Other Outgo - (7141)	603,391	603,391	603,391
Debt Service - Principal - (7439)	145,000	145,000	145,000
Debt Service - Interest - (7438)	829,013	829,013	829,013
Total Expenses	<u>26,798,823</u>	<u>26,103,548</u>	<u>27,083,347</u>
Excess (Deficit) from Operations	(921,580)	281,195	106,989
Fund Balance, Beginning	8,690,625	7,769,045	8,050,240
Fund Balance, Ending	<u>\$ 7,769,045</u>	<u>\$ 8,050,240</u>	<u>\$ 8,157,229</u>
<u>Components of Ending Fund Balance:</u>			
Designated Amounts:			
Reserve: 20% of expenditures	3,791,530	4,245,772	4,441,731
Restricted Cash	974,938	974,938	974,938
Prepaid Expenditures	-	-	-
Temporarily Restricted	237,097	237,097	237,097
Unrestricted	2,765,480	2,592,433	2,503,463
Fund Balance, Ending	<u>\$ 7,769,045</u>	<u>\$ 8,050,240</u>	<u>\$ 8,157,229</u>

Rocklin Academy Family of Schools
Statement of Revenues, Expenditures and Changes in Fund Balance
2018-19 Second Interim Report
2018-19 Combined

	Support Services	Childrens Programs	Meyers		Western Sierra		Turnstone		Gateway		Organization Wide	
	Unrestricted	Unrestricted	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted
Revenues:												
Local Control Funding Formula												
LCFF / General Purpose	\$ -	\$ -	\$ 642,512	\$ -	\$ 3,532,386	\$ -	\$ 1,351,926	\$ -	\$ 6,325,915	\$ -	\$ 11,852,739	\$ -
EPA	-	-	230,241	-	1,112,189	-	481,409	-	244,218	-	2,068,057	-
In-Lieu Property Taxes	-	-	542,000	-	2,277,000	-	1,108,000	-	3,323,000	-	7,250,000	-
Total Local Control Funding Formula	-	-	1,414,753	-	6,921,575	-	2,941,335	-	9,893,133	-	21,170,796	-
Federal	-	-	-	22,451	-	92,583	-	45,916	-	152,636	-	313,586
State	-	-	63,764	33,525	287,334	96,433	131,458	37,248	438,755	164,124	921,311	331,330
Local	12,553	1,337,860	17,564	88,520	148,353	388,966	36,022	176,800	321,968	611,614	1,874,320	1,265,900
Contribution To Restricted Programs	-	-	(93,820)	93,820	(318,364)	318,364	(176,152)	176,152	(450,860)	450,860	(1,039,196)	1,039,196
Total Revenues	12,553	1,337,860	1,402,261	238,316	7,038,898	896,346	2,932,663	436,116	10,202,996	1,379,234	22,927,231	2,950,012
Expenditures:												
Certificated Salaries - (1000's)	451,332	-	658,578	92,928	2,914,975	462,219	1,295,172	165,663	3,990,082	559,855	9,310,139	1,280,665
Classified Salaries - (2000's)	736,232	707,904	102,905	23,827	488,198	86,237	146,193	56,596	791,708	170,038	2,973,140	336,698
Employee Benefits - (3000's)	363,232	116,182	194,573	38,802	988,549	163,336	349,682	76,205	1,292,006	206,657	3,304,224	485,000
Books & Supplies - (4000's)	52,300	83,895	58,389	9,421	313,526	57,091	101,478	19,122	615,087	62,550	1,224,675	148,184
Services - (5000's)	1,167,069	333,905	30,835	49,615	392,518	285,816	60,487	99,856	2,230,971	280,650	4,215,785	715,937
Capital Outlay - (6000's)	-	-	22,825	-	987,147	-	92,000	-	125,000	-	1,226,972	-
Transfer of Direct Costs - (7145)	(2,570,942)	-	257,094	-	771,283	-	514,188	-	1,028,377	-	-	-
Other Outgo - (7141)	-	-	145,000	-	69,716	-	290,000	-	98,675	-	603,391	-
Debt Service - Principal - (7439)	-	-	-	-	145,000	-	-	-	-	-	145,000	-
Debt Service - Interest - (7438)	-	-	-	-	829,013	-	-	-	-	-	829,013	-
Total Expenses	199,223	1,241,886	1,470,199	214,593	7,899,925	1,054,699	2,849,200	417,442	10,171,906	1,279,750	23,832,339	2,966,484
Excess (Deficit) from Operations	(186,670)	95,974	(67,938)	23,723	(861,027)	(158,353)	83,463	18,674	31,090	99,484	(905,108)	(16,472)
Fund Balance, Ending	\$ 103,460	\$ 425,840	\$ 579,027	\$ 26,351	\$ 233,951	\$ 52,330	\$ 4,143,439	\$ 37,806	\$ 2,046,231	\$ 120,610	\$ 7,531,948	\$ 237,097
Components of Ending Fund Balance:												
Designated Amounts:												
Reserve: 20% of expenditures	39,845	248,377	294,040	-	605,047	-	569,840	-	2,034,381	-	3,791,530	-
Restricted Cash	-	-	-	-	974,938	-	-	-	-	-	974,938	-
Prepaid Expenditures	-	-	-	-	-	-	-	-	-	-	-	-
Temporarily Restricted	-	-	-	26,351	-	52,330	-	37,806	-	120,610	-	237,097
Unrestricted	63,615	177,463	284,987	-	(1,346,034)	-	3,573,599	-	11,850	-	2,765,480	-
	\$ 103,460	\$ 425,840	\$ 579,027	\$ 26,351	\$ 233,951	\$ 52,330	\$ 4,143,439	\$ 37,806	\$ 2,046,231	\$ 120,610	\$ 7,531,948	\$ 237,097

Rocklin Academy Family of Schools
Statement of Revenues, Expenditures and Changes in Fund Balance
2018-19 Second Interim Report
2019-20 Combined

	<u>Support Services</u>	<u>Preschool</u>	<u>Meyers</u>	<u>WSCA</u>	<u>Turnstone</u>	<u>Gateway</u>	<u>Organization Wide</u>
Revenues:							
Local Control Funding Formula	\$ -	\$ -	\$ 1,491,309	\$ 7,653,208	\$ 3,014,766	\$10,159,547	\$ 22,318,830
Federal	-	-	22,451	92,583	45,916	152,636	313,586
State	-	-	41,274	196,597	84,421	287,139	609,431
Local	12,553	1,340,536	106,084	537,319	212,822	933,582	3,142,896
Total Revenues	12,553	1,340,536	1,661,118	8,479,707	3,357,925	11,532,904	26,384,743
Expenditures:							
Certificated Salaries - (1000's)	462,615	-	753,829	3,626,449	1,464,977	4,563,933	10,871,803
Classified Salaries - (2000's)	754,638	725,602	127,328	576,591	204,204	965,997	3,354,360
Employee Benefits - (3000's)	381,394	119,087	235,315	1,233,352	429,697	1,508,996	3,907,841
Books & Supplies - (4000's)	53,869	88,090	68,281	371,472	121,556	680,765	1,384,033
Services - (5000's)	1,212,081	343,922	81,700	494,458	162,472	2,513,474	4,808,107
Capital Outlay - (6000's)	-	-	-	200,000	-	-	200,000
Transfer of Direct Costs - (7145)	(2,655,374)	-	265,537	796,613	531,075	1,062,149	-
Other Outgo - (7141)	-	-	145,000	69,716	290,000	98,675	603,391
Debt Service - Principal - (7439)	-	-	-	145,000	-	-	145,000
Debt Service - Interest - (7438)	-	-	-	829,013	-	-	829,013
Total Expenses	209,223	1,276,701	1,676,990	8,342,664	3,203,981	11,393,989	26,103,548
Excess (Deficit) from Operations	(196,670)	63,835	(15,872)	137,043	153,944	138,915	281,195
Other Financing Transactions:							
Other Financing Sources	54,221	(54,221)	-	-	-	-	-
Capital Outlay - (6000's)	-	-	-	-	-	-	-
Debt Service - Principal - (7000's)	-	-	-	-	-	-	-
Excess (deficit)	(142,449)	9,614	(15,872)	137,043	153,944	138,915	281,195
Fund Balance, Beginning	103,460	425,840	605,378	286,281	4,181,245	2,166,841	7,769,045
Fund Balance, Ending	\$ (38,989)	\$ 435,454	\$ 589,506	\$ 423,324	\$ 4,335,189	\$ 2,305,756	\$ 8,050,240
Components of Ending Fund Balance:							
Designated Amounts:							
Reserve: 20% of expenditures	41,845	255,340	335,398	693,595	640,796	2,278,798	4,245,772
Restricted Cash	-	-	-	974,938	-	-	974,938
Prepaid Expenditures	-	-	-	-	-	-	-
Temporarily Restricted	-	-	-	52,330	-	-	237,097
Unrestricted	(80,834)	180,114	254,108	(1,297,539)	3,694,393	26,958	2,592,433
	\$ (38,989)	\$ 435,454	\$ 589,506	\$ 423,324	\$ 4,335,189	\$ 2,305,756	\$ 8,050,240

Rocklin Academy Family of Schools
Statement of Revenues, Expenditures and Changes in Fund Balance
2018-19 Second Interim Report
2020-21 Combined

	<u>Support Services</u>	<u>Preschool</u>	<u>Meyers</u>	<u>WSCA</u>	<u>Turnstone</u>	<u>Gateway</u>	<u>Organization Wide</u>
<u>Revenues:</u>							
Local Control Funding Formula	\$ -	\$ -	\$ 1,531,888	\$ 7,838,179	\$ 3,104,175	\$ 10,612,549	\$ 23,086,791
Federal	-	-	22,451	92,583	45,916	152,636	313,586
State	-	-	41,274	196,597	84,421	287,139	609,431
Local	12,553	1,378,168	106,084	537,319	212,822	933,582	3,180,528
Total Revenues	12,553	1,378,168	1,701,697	8,664,678	3,447,334	11,985,906	27,190,336
<u>Expenditures:</u>							
Certificated Salaries - (1000's)	474,180	-	772,675	3,717,110	1,501,601	4,758,031	11,223,597
Classified Salaries - (2000's)	773,504	743,742	130,511	591,006	209,309	1,029,147	3,477,219
Employee Benefits - (3000's)	400,464	122,064	247,081	1,295,020	451,182	1,584,446	4,100,257
Books & Supplies - (4000's)	56,562	92,495	71,695	390,046	127,634	714,803	1,453,235
Services - (5000's)	1,282,685	354,240	85,785	519,181	170,596	2,639,148	5,051,635
Capital Outlay - (6000's)	-	-	-	200,000	-	-	200,000
Transfer of Direct Costs - (7145)	(2,768,172)	-	265,494	830,452	553,635	1,118,591	-
Other Outgo - (7141)	-	-	145,000	69,716	290,000	98,675	603,391
Debt Service - Principal - (7439)	-	-	-	145,000	-	-	145,000
Debt Service - Interest - (7438)	-	-	-	829,013	-	-	829,013
Total Expenses	219,223	1,312,541	1,718,241	8,586,544	3,303,957	11,942,841	27,083,347
Excess (Deficit) from Operations	(206,670)	65,627	(16,544)	78,134	143,377	43,065	106,989
<u>Other Financing Transactions:</u>							
Other Financing Sources	55,024	(55,024)	-	-	-	-	-
Capital Outlay - (6000's)	-	-	-	-	-	-	-
Debt Service - Principal - (7000's)	-	-	-	-	-	-	-
Excess (deficit)	(151,646)	10,603	(16,544)	78,134	143,377	43,065	106,989
Fund Balance, Beginning	(38,989)	435,454	589,506	423,324	4,335,189	2,305,756	8,050,240
Fund Balance, Ending	\$ (190,635)	\$ 446,057	\$ 572,962	\$ 501,458	\$ 4,478,566	\$ 2,348,821	\$ 8,157,229
<u>Components of Ending Fund Balance:</u>							
Designated Amounts:							
Reserve: 20% of expenditures	43,845	262,508	343,648	742,371	660,791	2,388,568	4,441,731
Restricted Cash	-	-	-	974,938	-	-	974,938
Prepaid Expenditures	-	-	-	-	-	-	-
Temporarily Restricted	-	-	-	52,330	-	-	237,097
Unrestricted	(234,480)	183,549	229,314	(1,268,181)	3,817,775	(39,747)	2,503,463
	\$ (190,635)	\$ 446,057	\$ 572,962	\$ 501,458	\$ 4,478,566	\$ 2,348,821	\$ 8,157,229

ROCKLIN ACADEMY FAMILY OF SCHOOLS

2018-19 Second Interim Report

2018-19 Cashflow Projection

DESCRIPTION	OBJECT	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	ACCRUAL	TOTAL
A. BEGINNING CASH	N/A	ACTUAL								PROJECTION					
	9110	7,974,091	5,513,042	4,307,992	3,326,798	3,885,914	4,338,868	3,947,453	4,588,967	4,165,863	4,085,794	4,628,375	4,653,942		
B. RECEIPTS															
Revenue Limit Sources															
LCFF / General Purpose	8010-8019	-	1,178,846	1,060,962	1,060,962	1,060,962	1,060,962	1,060,962	1,066,747	1,066,747	1,066,747	1,066,747	1,102,095	-	11,852,739
EPA	8012	-	-	-	555,025	-	555,024	-	-	-	517,014	-	440,994	-	2,068,057
In-Lieu Property Taxes	8080-8099	-	430,767	861,535	574,357	574,357	574,357	574,357	580,000	580,000	616,250	616,250	616,250	651,521	7,250,000
TOTAL LCFF		-	1,609,613	1,922,497	2,190,344	1,635,318	2,190,343	1,635,319	1,646,747	1,646,747	2,200,011	1,682,997	2,159,339	651,521	21,170,796
Federal Revenue	8100-8299	-	-	-	-	-	-	-	-	78,397	-	-	-	235,189	313,586
State Revenue	8300-8599	-	-	-	-	510	141,327	183,680	100,211	-	62,632	62,632	125,264	576,385	1,252,641
Local	8600-8799	140,691	198,082	246,487	549,982	375,716	306,851	140,159.00	188,400	251,200	188,400	188,400	314,000	51,852	3,140,220
All Other Financing Sources	8930-8979	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL RECEIPTS		140,691	1,807,695	2,168,984	2,740,326	2,011,544	2,638,521	1,959,158	1,935,358	1,976,344	2,451,043	1,934,029	2,598,603	1,514,947	25,877,243
C. DISBURSEMENTS															
Certificated Salaries	1000-1999	739,064	851,932	870,230	883,818	867,411	954,750	837,722	900,200	900,200	900,200	900,200	900,200	84,877	10,590,804
Classified Salaries	2000-2999	152,108	261,768	293,409	311,967	262,871	322,539	244,104	281,300	281,300	281,300	281,300	283,426	52,446	3,309,838
Employee Benefits (All)	3000-3999	252,823	303,665	318,272	325,041	320,129	340,294	302,470	313,098	313,098	313,098	313,098	313,661	60,477	3,789,224
Books, Supplies	4000-4999	44,071	211,584	281,005	108,590	60,002	72,866	61,475	68,643	68,643	68,643	68,643	137,286	121,408	1,372,859
Services	5000-5999	740,376	386,295	411,950	330,090	219,732	557,564	359,310	345,221	493,172	345,221	345,221	345,221	52,349	4,931,722
Capital Outlay	6000-6999	22,620	127,557	265,736	60,889	104,400	146,660	166,001	200,000	-	-	-	100,000	33,109	1,226,972
Other Outgo	7141	-	-	-	-	-	-	-	250,000	-	-	-	-	353,391	603,391
Debt Service - Principal	7439	-	-	-	-	-	-	-	-	-	-	-	145,000	-	145,000
Debt Service - Interest	7438	-	-	-	-	-	414,505	-	-	-	-	-	414,508	-	829,013
All Other Financing Sources		-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL DISBURSEMENTS		1,951,062	2,142,801	2,440,602	2,020,395	1,834,545	2,809,178	1,971,082	2,358,462	2,056,413	1,908,462	1,908,462	2,639,302	758,057	26,798,823
D. PRIOR YEAR TRANSACTIONS															
Cash Not In Treasury	9111-9199	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accounts Receivable (Governments)	9290	646,180	-	25,062	126,052	-	-	(18,431)	-	-	-	-	-	-	778,863
Prepaid Expenditures	9330	188,836	-	(164,836)	-	164,836	-	-	-	-	-	-	-	-	188,836
Other Current Assets	9340	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accounts Payable	9500-9599	(218,176)	(195,613)	(13,106)	(202,260)	201,910	-	-	-	-	-	-	-	-	(427,245)
Deferred Revenue	9650	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Restricted Cash	9910	(1,267,518)	(674,331)	(556,696)	(84,607)	(90,791)	(220,758)	671,869	-	-	-	-	-	-	(2,222,832)
TOTAL PRIOR YEAR TRANSACTIONS		(650,678)	(869,944)	(709,576)	(160,815)	275,955	(220,758)	653,438	-	-	-	-	-	-	(1,682,378)
E. NET INCREASE/DECREASE (B-C+D)		(2,461,049)	(1,205,050)	(981,194)	559,116	452,954	(391,415)	641,514	(423,104)	(80,069)	542,581	25,567	(40,699)	756,890	(2,603,958)
F. ENDING CASH (A + E)		5,513,042	4,307,992	3,326,798	3,885,914	4,338,868	3,947,453	4,588,967	4,165,863	4,085,794	4,628,375	4,653,942	4,613,243		
G. ENDING CASH, PLUS ACCRUALS															5,370,133

Cash with County	31,361	31,361	31,361	31,361	31,361	31,361	31,361	31,361							
General Checking	5,387,910	4,183,367	3,214,600	3,771,510	4,180,229	3,795,734	4,438,739								
Cash in Banks	93,771	93,264	80,837	83,043	127,278	120,358	118,867								
	5,513,042	4,307,992	3,326,798	3,885,914	4,338,868	3,947,453	4,588,967								

Total Revenues	22,927,231
Total Expenditures	23,832,339
Net Income	(905,108)
**Plus capital outlay	1,226,972
Plus interest expense	829,013
Adjusted income	<u>1,150,877</u>
Scheduled Debt Service	829,013
Paid from Debt Issuance	0
Net Debt Service	<u>829,013</u>
	<u>1.39</u>

Total Revenues	25,877,243
Total Expenditures	26,798,823
Net Income	(921,580)
**Plus capital outlay	1,226,972
Plus interest expense	829,013
Adjusted income	<u>1,134,405</u>
Scheduled Debt Service	829,013
Paid from Debt Issuance	0
Net Debt Service	<u>829,013</u>
	<u>1.37</u>

Expenses	26,798,823
Days per year	365
Exp per day	73,421
Cash	4,613,243
Days Cash On Hand	63
Cash + Deferral	5,370,133
	73
Cash + Deferral - AP	6,128,190
	83

ROCKLIN ACADEMY FAMILY OF SCHOOLS

2018-19 Second Interim Report

2019-20 Cashflow Projection

DESCRIPTION	OBJECT	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	ACCRUAL	TOTAL
A. BEGINNING CASH	N/A														
	9110	4,613,243	3,403,763	3,033,008	4,010,384	4,212,565	3,362,394	3,457,433	3,440,720	3,282,283	4,104,170	4,177,693	4,300,439		
B. RECEIPTS															
Revenue Limit Sources															
LCFF / General Purpose	8010-8019	647,568	647,568	1,165,622	1,165,622	1,165,622	1,165,622	1,165,622	1,165,622	1,165,622	1,165,622	1,165,622	1,165,624	-	12,951,358
EPA	8012	-	-	535,118	-	-	535,118	-	-	535,118	-	-	535,118	-	2,140,472
In-Lieu Property Taxes	8080-8099	-	433,620	867,240	578,160	578,160	578,160	578,160	578,160	578,160	614,295	614,295	614,295	614,295	7,227,000
TOTAL LCFF		647,568	1,081,188	2,567,980	1,743,782	1,743,782	2,278,900	1,743,782	2,278,900	2,278,900	1,779,917	1,779,917	2,315,037	614,295	22,318,830
Federal Revenue	8100-8299	-	28,223	-	56,445	-	62,717	-	-	78,397	-	-	-	87,804	313,586
State Revenue	8300-8599	-	-	-	-	91,415	30,472	24,377	36,566	-	30,472	30,472	60,943	304,714	609,431
Local	8600-8799	-	-	220,000	314,300	188,600	188,600	188,600	188,600	534,300	188,600	188,600	471,400	471,296	3,142,896
All Other Financing Sources	8930-8979	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL RECEIPTS		647,568	1,109,411	2,787,980	2,114,527	2,023,797	2,497,972	2,019,476	1,968,948	2,891,597	1,998,989	1,998,989	2,847,380	1,478,109	26,384,743
C. DISBURSEMENTS															
Certificated Salaries	1000-1999	695,313	924,100	924,100	924,100	924,100	924,100	924,100	924,100	924,100	924,100	924,100	935,490	-	10,871,803
Classified Salaries	2000-2999	215,355	285,100	285,100	285,100	285,100	285,100	285,100	285,100	285,100	285,100	285,100	288,005	-	3,354,360
Employee Benefits (All)	3000-3999	241,327	320,438	320,438	320,438	320,438	320,438	320,438	320,438	320,438	320,438	320,438	462,134	-	3,907,841
Books, Supplies	4000-4999	359,849	110,723	69,202	138,403	138,403	69,202	166,084	55,361	55,361	55,361	55,361	82,202	28,521	1,384,033
Services	5000-5999	240,405	240,405	480,811	240,405	1,202,027	336,567	336,567	288,486	480,811	336,567	288,486	291,096	45,474	4,808,107
Capital Outlay	6000-6999	100,000	50,000	30,000	-	-	-	-	-	-	-	-	-	20,000	200,000
Other Outgo	7141	-	-	-	-	-	-	250,000	-	-	-	-	-	353,391	603,391
Debt Service - Principal	7439	500	500	500	500	500	69,600	500	500	500	500	500	69,600	800	145,000
Debt Service - Interest	7438	3,742	3,400	3,400	3,400	3,400	397,926	3,400	3,400	3,400	3,400	2,258	397,887	-	829,013
All Other Financing Sources		-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL DISBURSEMENTS		1,856,491	1,934,666	2,113,551	1,912,346	2,873,968	2,402,933	2,036,189	2,127,385	2,069,710	1,925,466	1,876,243	2,526,414	448,186	26,103,548
D. PRIOR YEAR TRANSACTIONS															
Cash Not In Treasury	9111-9199	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accounts Receivable (Governments)	9290	757,500	454,500	302,947	-	-	-	-	-	-	-	-	-	-	1,514,947
Prepaid Expenditures	9330	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Current Assets	9340	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accounts Payable	9500-9599	(758,057)	-	-	-	-	-	-	-	-	-	-	-	-	(758,057)
Deferred Revenue	9650	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Restricted Cash	9910	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL PRIOR YEAR TRANSACTIONS		(557)	454,500	302,947	-	-	-	-	-	-	-	-	-	-	756,890
E. NET INCREASE/DECREASE (B-C+D)		(1,209,480)	(370,755)	977,376	202,181	(850,171)	95,039	(16,713)	(158,437)	821,887	73,523	122,746	320,966	1,029,923	1,038,085
F. ENDING CASH (A + E)		3,403,763	3,033,008	4,010,384	4,212,565	3,362,394	3,457,433	3,440,720	3,282,283	4,104,170	4,177,693	4,300,439	4,621,405		
G. ENDING CASH, PLUS ACCRUALS															

Total Revenues	26,384,743
Total Expenditures	26,103,548
Net Income	281,195
**Plus capital outlay	200,000
Plus interest expense	829,013
Adjusted income	<u>1,310,208</u>
Scheduled Debt Service	829,013
Paid from Debt Issuance	0
Net Debt Service	<u>829,013</u>
	<u>1.58</u>

Expenses	26,103,548
Days per year	365
Exp per day	71,517
Cash	4,621,405
Days Cash On Hand	65
Cash + Deferral	5,651,328
	79
Cash + Deferral - AP	6,099,514
	85

ROCKLIN ACADEMY FAMILY OF SCHOOLS

2018-19 Second Interim Report

2020-21 Cashflow Projection

DESCRIPTION	OBJECT	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	ACCRUAL	TOTAL
A. BEGINNING CASH	N/A														
	9110	4,621,405	3,745,225	3,306,886	4,243,071	4,294,713	3,370,998	3,440,037	3,392,232	3,210,674	4,003,200	4,051,167	4,150,365		
B. RECEIPTS															
Revenue Limit Sources															
LCFF / General Purpose	8010-8019	686,106	686,106	1,234,990	1,234,990	1,234,990	1,234,990	1,234,990	1,234,990	1,234,990	1,234,990	1,234,990	1,234,988	-	13,722,110
EPA	8012	-	-	534,419	-	-	534,419	-	-	534,419	-	-	534,420	-	2,137,677
In-Lieu Property Taxes	8080-8099	-	433,620	867,240	578,160	578,160	578,160	578,160	578,160	578,160	614,295	614,295	614,299	614,291	7,227,000
TOTAL LCFF		686,106	1,119,726	2,636,649	1,813,150	1,813,150	2,347,569	1,813,150	2,347,569	1,813,150	1,849,285	1,849,285	2,383,707	614,291	23,086,787
Federal Revenue	8100-8299	-	28,223	-	56,445	-	-	62,717	-	78,397	-	-	-	-	313,586
State Revenue	8300-8599	-	-	-	-	91,415	30,472	24,377	36,566	-	30,472	30,472	60,943	304,714	609,431
Local	8600-8799	60	-	222,600	190,800	190,800	190,800	190,800	190,800	540,700	190,800	190,800	477,100	604,468	3,180,528
All Other Financing Sources	8930-8979	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL RECEIPTS		686,166	1,147,949	2,859,249	2,060,395	2,095,365	2,568,841	2,091,044	2,040,516	2,966,666	2,070,557	2,070,557	2,921,750	1,611,277	27,190,332
C. DISBURSEMENTS															
Certificated Salaries	1000-1999	667,912	959,600	959,600	959,600	959,600	959,600	959,600	959,600	959,600	959,600	959,600	959,685	-	11,223,597
Classified Salaries	2000-2999	207,016	297,300	297,300	297,300	297,300	297,300	297,300	297,300	297,300	297,300	297,300	297,203	-	3,477,219
Employee Benefits (All)	3000-3999	243,667	350,047	350,047	350,047	350,047	350,047	350,047	350,047	350,047	350,047	350,047	356,120	-	4,100,257
Books, Supplies	4000-4999	377,841	116,259	72,662	145,324	145,324	72,662	174,388	58,129	58,129	58,129	58,129	86,417	29,842	1,453,235
Services	5000-5999	252,582	252,582	505,164	252,582	1,262,909	353,614	353,614	303,098	505,164	353,614	303,098	305,665	47,949	5,051,635
Capital Outlay	6000-6999	100,000	50,000	30,000	-	-	-	-	-	-	-	-	20,000	-	200,000
Other Outgo	7141	-	-	-	-	-	-	-	250,000	-	-	-	-	353,391	603,391
Debt Service - Principal	7439	500	500	500	500	500	69,600	500	500	500	500	500	69,600	800	145,000
Debt Service - Interest	7438	3,742	3,400	3,400	3,400	3,400	396,979	3,400	3,400	3,400	3,400	2,685	398,407	-	829,013
All Other Financing Sources		-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL DISBURSEMENTS		1,853,260	2,029,688	2,218,673	2,008,753	3,019,080	2,499,802	2,138,849	2,222,074	2,174,140	2,022,590	1,971,359	2,493,097	431,982	27,083,347
D. PRIOR YEAR TRANSACTIONS															
Cash Not In Treasury	9111-9199	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accounts Receivable (Governments)	9290	739,100	443,400	295,609	-	-	-	-	-	-	-	-	-	-	1,478,109
Prepaid Expenditures	9330	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Current Assets	9340	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accounts Payable	9500-9599	(448,186)	-	-	-	-	-	-	-	-	-	-	-	-	(448,186)
Deferred Revenue	9650	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Restricted Cash	9910	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL PRIOR YEAR TRANSACTIONS		290,914	443,400	295,609	-	-	-	-	-	-	-	-	-	-	1,029,923
E. NET INCREASE/DECREASE (B-C+D)		(876,180)	(438,339)	936,185	51,642	(923,715)	69,039	(47,805)	(181,558)	792,526	47,967	99,198	428,653	1,179,295	1,136,908
F. ENDING CASH (A + E)		3,745,225	3,306,886	4,243,071	4,294,713	3,370,998	3,440,037	3,392,232	3,210,674	4,003,200	4,051,167	4,150,365	4,579,018		
G. ENDING CASH, PLUS ACCRUALS															5,758,313

Total Revenues	27,190,332
Total Expenditures	27,083,347
Net Income	106,985
**Plus capital outlay	200,000
Plus interest expense	829,013
Adjusted income	<u>1,135,998</u>
Scheduled Debt Service	816,750
Paid from Debt Issuance	0
Net Debt Service	<u>816,750</u>
	<u>1.39</u>

Expenses	27,083,347
Days per year	365
Exp per day	74,201
Cash	4,579,018
Days Cash On Hand	62
Cash + Deferral	5,758,313
	78
Cash + Deferral - AP	6,190,295
	83

Rocklin Academy Family of Schools
Statement of Revenues, Expenditures and Changes in Fund Balance
2018-19 Second Interim
Meyers - at a glance

	<u>Combined 2018-19</u>	<u>Combined 2019-20</u>	<u>Combined 2020-21</u>
Enrollment:	172.00	186.00	186.00
Projected ADA:	172.81	176.70	176.70
<u>Revenues:</u>			
Local Control Funding Formula			
LCFF / General Purpose	\$ 642,512	\$ 713,885	\$ 754,464
EPA	230,241	235,424	235,424
In-Lieu Property Tax	542,000	542,000	542,000
Total Local Control Funding Formula	\$ 1,414,753	\$ 1,491,309	\$ 1,531,888
Federal	22,451	22,451	22,451
State	97,289	41,274	41,274
Local	106,084	106,084	106,084
Total Revenues	<u>1,640,577</u>	<u>1,661,118</u>	<u>1,701,697</u>
<u>Expenditures:</u>			
Certificated Salaries - (1000's)	751,506	753,829	772,675
Classified Salaries - (2000's)	126,732	127,328	130,511
Employee Benefits - (3000's)	233,375	235,315	247,081
Books & Supplies - (4000's)	67,810	68,281	71,695
Services - (5000's)	80,450	81,700	85,785
Capital Outlay - (6000's)	22,825	-	-
Transfer of Direct Costs - (7145)	257,094	265,537	265,494
Other Outgo - (7141)	145,000	145,000	145,000
Debt Service - Principal - (7439)	-	-	-
Debt Service - Interest - (7438)	-	-	-
Total Expenses	<u>1,684,792</u>	<u>1,676,990</u>	<u>1,718,241</u>
Excess (Deficit) from Operations	(44,215)	(15,872)	(16,544)
Fund Balance, Beginning	649,593	605,378	589,506
Fund Balance, Ending	<u>\$ 605,378</u>	<u>\$ 589,506</u>	<u>\$ 572,962</u>

ROCKLIN ACADEMY FAMILY OF SCHOOLS
2018-19 Second Interim
2018-19 Cashflow Projection - MEYERS SITE ONLY

DESCRIPTION	OBJECT	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	ACCRUAL	TOTAL
A. BEGINNING CASH	N/A														
	9110	670,406	646,853	592,670	545,772	529,958	550,674	616,411	602,752	514,176	524,222	594,476	607,975		
B. RECEIPTS		ACTUALS								PROJECTION					
Revenue Limit Sources															
LCFF / General Purpose	8010-8019	-	66,064	59,458	59,458	59,458	59,458	59,458	57,826	57,826	57,826	57,826	47,854	-	642,512
EPA	8012	-	-	-	65,013	-	65,013	-	-	-	57,560	-	42,655	-	230,241
In-Lieu Property Taxes	8080-8099	-	32,517	65,033	43,356	43,356	43,355	43,356	43,360	43,360	46,070	46,070	46,070	46,097	542,000
TOTAL LCFF		-	98,581	124,491	167,827	102,814	167,826	102,814	101,186	101,186	161,456	103,896	136,579	46,097	1,414,753
Federal Revenue	8100-8299	-	-	-	-	-	-	-	-	5,613	-	-	-	16,838	22,451
State Revenue	8300-8599	-	-	-	-	-	13,801	13,671	5,837	-	4,864	4,864	9,729	44,523	97,289
Local	8600-8799	-	4,455	4,844	11,918	8,936	8,629	17,971	6,400	8,500	6,400	6,400	8,500	13,131	106,084
All Other Financing Sources	8930-8979	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL RECEIPTS		-	103,036	129,335	179,745	111,750	190,256	134,456	113,423	115,299	172,720	115,160	154,808	120,589	1,640,577
C. DISBURSEMENTS															
Certificated Salaries	1000-1999	52,066	59,501	61,355	62,718	60,194	70,134	65,891	63,900	63,900	63,900	63,900	63,900	147	751,506
Classified Salaries	2000-2999	392	9,467	12,282	13,240	10,007	13,414	9,281	10,800	10,800	10,800	10,800	10,800	4,649	126,732
Employee Benefits (All)	3000-3999	15,555	18,951	19,838	20,200	19,272	21,025	20,030	19,796	19,796	19,422	19,422	19,422	646	233,375
Books, Supplies	4000-4999	(47)	730	37,432	2,643	1,061	1,597	120	2,712	2,712	2,712	2,712	4,100	9,326	67,810
Services	5000-5999	5,775	940	7,315	5,023	500	18,349	522	4,827	8,045	5,632	4,827	4,800	13,895	80,450
Capital Outlay	6000-6999	-	-	21,344	-	-	-	-	-	-	-	-	1,481	-	22,825
Other Outgo	7141	-	-	-	101,083	-	-	48,889	99,964	-	-	-	-	152,158	402,094
Debt Service - Principal	7439	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt Service - Interest	7438	-	-	-	-	-	-	-	-	-	-	-	-	-	-
All Other Financing Sources		-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL DISBURSEMENTS		73,741	89,589	159,566	204,907	91,034	124,519	144,733	201,999	105,253	102,466	101,661	104,503	180,821	1,684,792
D. PRIOR YEAR TRANSACTIONS															
Cash Not In Treasury	9111-9199														-
Accounts Receivable (Governments)	9290	50,188	-	990	9,348			(3,382)					7,329		64,473
Prepaid Expenditures	9330	-	-	-	-										-
Other Current Assets	9340	-	-	-	-										-
Accounts Payable	9500-9599	-	(67,630)	(17,657)											(85,287)
Deferred Revenue	9650														-
Restricted Cash	9910														-
TOTAL PRIOR YEAR TRANSACTIONS		50,188	(67,630)	(16,667)	9,348	-	-	(3,382)	-	-	-	-	7,329	-	(20,814)
E. NET INCREASE/DECREASE (B-C+D)		(23,553)	(54,183)	(46,898)	(15,814)	20,716	65,737	(13,659)	(88,576)	10,046	70,254	13,499	57,634	(60,232)	(65,029)
F. ENDING CASH (A + E)		646,853	592,670	545,772	529,958	550,674	616,411	602,752	514,176	524,222	594,476	607,975	665,609		
G. ENDING CASH, PLUS ACCRUALS															605,377

Cash with County
General Checking
Cash in Banks

Expenses	1,684,792
Days per year	365
Exp per day	4,616
Cash	665,609
Days Cash On Hand	144
Cash + Deferral	605,377
	131
Cash + Deferral - AP	786,198
	170

Rocklin Academy Family of Schools
Statement of Revenues, Expenditures and Changes in Fund Balance
2018-19 Second Interim
Western Sierra - at a glance

	<u>Combined 2018-19</u>	<u>Combined 2019-20</u>	<u>Combined 2020-21</u>
Enrollment:	771.00	848.00	846.00
Projected ADA:	756.09	805.60	803.70
<u>Revenues:</u>			
Local Control Funding Formula			
LCFF / General Purpose	\$ 3,532,386	\$ 4,191,191	\$ 4,378,957
EPA	1,112,189	1,185,017	1,182,222
In-Lieu Property Tax	2,277,000	2,277,000	2,277,000
Total Local Control Funding Formula	\$ 6,921,575	\$ 7,653,208	\$ 7,838,179
Federal	92,583	92,583	92,583
State	383,767	196,597	196,597
Local	537,319	537,319	537,319
Total Revenues	<u>7,935,244</u>	<u>8,479,707</u>	<u>8,664,678</u>
<u>Expenditures:</u>			
Certificated Salaries - (1000's)	3,377,194	3,626,449	3,717,110
Classified Salaries - (2000's)	574,435	576,591	591,006
Employee Benefits - (3000's)	1,151,885	1,233,352	1,295,020
Books & Supplies - (4000's)	370,617	371,472	390,046
Services - (5000's)	678,334	494,458	519,181
Capital Outlay - (6000's)	987,147	200,000	200,000
Transfer of Direct Costs - (7145)	771,283	796,613	830,452
Other Outgo - (7141)	69,716	69,716	69,716
Debt Service - Principal - (7439)	145,000	145,000	145,000
Debt Service - Interest - (7438)	829,013	829,013	829,013
Total Expenses	<u>8,954,624</u>	<u>8,342,664</u>	<u>8,586,544</u>
Excess (Deficit) from Operations	(1,019,380)	137,043	78,134
Fund Balance, Beginning	1,305,661	286,281	423,324
Fund Balance, Ending	<u>\$ 286,281</u>	<u>\$ 423,324</u>	<u>\$ 501,458</u>

ROCKLIN ACADEMY FAMILY OF SCHOOLS
2018-19 Second Interim
2018-19 Cashflow Projection - WESTERN SIERRA SITE ONLY

DESCRIPTION	OBJECT	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	ACCRUAL	TOTAL
A. BEGINNING CASH	N/A														
	9110	1,644,785	1,445,644	1,241,316	1,157,494	1,142,073	1,109,939	915,344	731,422	588,267	656,032	998,471	1,062,863		
B. RECEIPTS															
Revenue Limit Sources															
LCFF / General Purpose	8010-8019	-	335,404	301,864	301,864	301,864	301,864	301,864	317,915	317,915	317,915	317,915	416,002	-	3,532,386
EPA	8012	-	-	-	295,993	-	295,992	-	-	-	278,047	-	242,157	-	1,112,189
In-Lieu Property Taxes	8080-8099	-	134,090	268,179	178,787	178,786	178,787	178,786	182,160	182,160	193,545	193,545	193,545	214,630	2,277,000
TOTAL LCFF		-	469,494	570,043	776,644	480,650	776,643	480,650	500,075	500,075	789,507	511,460	851,704	214,630	6,921,575
Federal Revenue	8100-8299	-	-	-	-	-	-	-	-	23,146	-	-	-	69,437	92,583
State Revenue	8300-8599	-	-	-	-	45	52,187	53,994	23,026	-	19,188	19,188	38,377	177,762	383,767
Local	8600-8799	40,188	23,968	55,335	51,679	47,655	60,175	81,418	32,200	43,000	32,200	32,200	32,192	5,109	537,319
All Other Financing Sources	8930-8979	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL RECEIPTS		40,188	493,462	625,378	828,323	528,350	889,005	616,062	555,301	566,221	840,895	562,848	922,273	466,938	7,935,244
C. DISBURSEMENTS															
Certificated Salaries	1000-1999	237,756	289,404	276,175	293,587	274,616	314,201	270,031	278,600	278,600	278,600	278,600	278,600	28,424	3,377,194
Classified Salaries	2000-2999	18,365	46,558	54,180	56,265	46,009	55,816	44,732	48,800	48,800	48,800	48,800	48,800	8,510	574,435
Employee Benefits (All)	3000-3999	73,824	92,539	96,652	96,911	94,321	99,640	93,684	88,398	88,398	88,398	88,398	74,732	75,990	1,151,885
Books, Supplies	4000-4999	25,227	40,205	73,484	24,408	13,976	20,405	16,686	14,825	14,825	14,825	14,825	21,402	75,524	370,617
Services	5000-5999	40,892	51,413	35,468	45,431	27,161	32,373	53,846	67,833	67,833	67,833	67,833	67,833	52,585	678,334
Capital Outlay	6000-6999	22,620	81,689	173,241	60,888	104,401	146,659	166,001	200,000	-	-	-	-	31,648	987,147
Other Outgo	7141	-	-	-	303,249	-	-	146,666	-	-	-	-	-	391,084	840,999
Debt Service - Principal	7439	-	-	-	-	-	-	-	-	-	-	-	145,000	-	145,000
Debt Service - Interest	7438	-	-	-	-	-	414,506	-	-	-	-	-	414,507	-	829,013
All Other Financing Sources		-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL DISBURSEMENTS		418,684	601,808	709,200	880,739	560,484	1,083,600	791,646	698,456	498,456	498,456	498,456	1,050,874	663,765	8,954,624
D. PRIOR YEAR TRANSACTIONS															
Cash Not In Treasury	9111-9199	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accounts Receivable (Governments)	9290	179,355	11,357	-	36,995	-	-	(7,988)	-	-	-	-	42,326	-	262,045
Prepaid Expenditures	9330	-	-	-	-	-	-	-	-	-	-	-	-	24,000	24,000
Other Current Assets	9340	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accounts Payable	9500-9599	-	(107,339)	-	-	-	-	(350)	-	-	-	-	(17,479)	-	(125,168)
Deferred Revenue	9650	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Restricted Cash	9910	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL PRIOR YEAR TRANSACTIONS		179,355	(95,982)	-	36,995	-	-	(8,338)	-	-	-	-	24,847	24,000	160,877
E. NET INCREASE/DECREASE (B-C+D)		(199,141)	(204,328)	(83,822)	(15,421)	(32,134)	(194,595)	(183,922)	(143,155)	67,765	342,439	64,392	(103,754)	(172,827)	(858,503)
F. ENDING CASH (A + E)		1,445,644	1,241,316	1,157,494	1,142,073	1,109,939	915,344	731,422	588,267	656,032	998,471	1,062,863	959,109		
G. ENDING CASH, PLUS ACCRUALS															786,282

Cash with Trustee
General Checking
Cash in Banks

Expenses	8,954,624
Days per year	365
Exp per day	24,533
Cash	959,109
Days Cash On Hand	39
Cash + Deferral	786,282
	32
Cash + Deferral - AP	1,426,047
	58

Rocklin Academy Family of Schools
Statement of Revenues, Expenditures and Changes in Fund Balance
2018-19 Second Interim
Turnstone - at a glance

	<u>Combined 2018-19</u>	<u>Combined 2019-20</u>	<u>Combined 2020-21</u>
Enrollment:	370.00	372.00	372.00
Projected ADA:	361.32	357.12	357.12
<u>Revenues:</u>			
Local Control Funding Formula			
LCFF / General Purpose	\$ 1,351,926	\$ 1,430,953	\$ 1,520,362
EPA	481,409	475,813	475,813
In-Lieu Property Tax	1,108,000	1,108,000	1,108,000
Total Local Control Funding Formula	\$ 2,941,335	\$ 3,014,766	\$ 3,104,175
Federal	45,916	45,916	45,916
State	168,706	84,421	84,421
Local	212,822	212,822	212,822
Total Revenues	3,368,779	3,357,925	3,447,334
<u>Expenditures:</u>			
Certificated Salaries - (1000's)	1,460,835	1,464,977	1,501,601
Classified Salaries - (2000's)	202,789	204,204	209,309
Employee Benefits - (3000's)	425,887	429,697	451,182
Books & Supplies - (4000's)	120,600	121,556	127,634
Services - (5000's)	160,343	162,472	170,596
Capital Outlay - (6000's)	92,000	-	-
Transfer of Direct Costs - (7145)	514,188	531,075	553,635
Other Outgo - (7141)	290,000	290,000	290,000
Debt Service - Principal - (7439)	-	-	-
Debt Service - Interest - (7438)	-	-	-
Total Expenses	3,266,642	3,203,981	3,303,957
Excess (Deficit) from Operations	102,137	153,944	143,377
Fund Balance, Beginning	4,079,108	4,181,245	4,335,189
Fund Balance, Ending	\$ 4,181,245	\$ 4,335,189	\$ 4,478,566

ROCKLIN ACADEMY FAMILY OF SCHOOLS
2018-19 Second Interim
2018-19 Cashflow Projection - TURNSTONE SITE ONLY

DESCRIPTION	OBJECT	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	ACCRUAL	TOTAL
A. BEGINNING CASH	N/A														
	9110	3,583,454	3,548,866	3,450,824	3,379,917	3,380,269	3,440,046	3,605,610	3,598,796	3,438,079	3,476,435	3,638,249	3,681,314		
B. RECEIPTS															
Revenue Limit Sources															
LCFF / General Purpose	8010-8019	-	133,280	119,952	119,952	119,952	119,952	119,952	121,673	121,673	121,673	121,673	132,194	-	1,351,926
EPA	8012	-	-	-	132,964	-	132,965	-	-	-	120,352	-	95,128	-	481,409
In-Lieu Property Taxes	8080-8099	-	66,502	133,003	88,669	88,669	88,669	88,670	88,640	88,640	94,180	94,180	94,180	93,998	1,108,000
TOTAL LCFF		-	199,782	252,955	341,585	208,621	341,586	208,622	210,313	210,313	336,205	215,853	321,502	93,998	2,941,335
Federal Revenue	8100-8299	-	-	-	-	-	-	-	-	11,479	-	-	-	34,437	45,916
State Revenue	8300-8599	-	-	-	-	130	12,914	26,600	10,122	-	8,435	8,435	16,871	85,199	168,706
Local	8600-8799	-	9,158	9,112	29,836	18,007	27,996	33,871	12,800	17,000	12,800	12,800	17,000	12,442	212,822
All Other Financing Sources	8930-8979	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL RECEIPTS		-	208,940	262,067	371,421	226,758	382,496	269,093	233,235	238,792	357,440	237,088	355,373	226,076	3,368,779
C. DISBURSEMENTS															
Certificated Salaries	1000-1999	108,496	112,282	118,910	116,546	112,674	128,452	114,086	124,200	124,200	124,200	124,200	124,200	28,389	1,460,835
Classified Salaries	2000-2999	1,762	15,532	19,351	22,309	15,922	22,626	14,763	17,200	17,200	17,200	17,200	17,200	4,524	202,789
Employee Benefits (All)	3000-3999	29,132	33,370	35,554	35,877	34,415	37,209	36,322	38,178	38,178	38,178	38,178	16,530	14,766	425,887
Books, Supplies	4000-4999	(94)	992	64,699	2,614	2,344	3,378	2,563	4,824	4,824	4,824	4,824	7,200	17,608	120,600
Services	5000-5999	-	191	24,128	10,701	1,626	25,267	3,583	9,621	16,034	11,224	9,621	9,600	38,747	160,343
Capital Outlay	6000-6999	-	21,572	42,232	-	-	-	-	-	-	-	-	28,196	-	92,000
Other Outgo	7141	-	-	-	202,166	-	-	97,776	199,929	-	-	-	-	304,317	804,188
Debt Service - Principal	7439	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt Service - Interest	7438	-	-	-	-	-	-	-	-	-	-	-	-	-	-
All Other Financing Sources		-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL DISBURSEMENTS		139,296	183,939	304,874	390,213	166,981	216,932	269,093	393,952	200,436	195,626	194,023	202,926	408,351	3,266,642
D. PRIOR YEAR TRANSACTIONS															
Cash Not In Treasury	9111-9199														-
Accounts Receivable (Governments)	9290	104,708	-	1,815	19,144			(6,814)					29,758		148,611
Prepaid Expenditures	9330	-	-	-	-										-
Other Current Assets	9340	-	-	-	-										-
Accounts Payable	9500-9599	-	(123,043)	(29,915)											(152,958)
Deferred Revenue	9650														-
Restricted Cash	9910														-
TOTAL PRIOR YEAR TRANSACTIONS		104,708	(123,043)	(28,100)	19,144	-	-	(6,814)	-	-	-	-	29,758	-	(4,347)
E. NET INCREASE/DECREASE (B-C+D)		(34,588)	(98,042)	(70,907)	352	59,777	165,564	(6,814)	(160,717)	38,356	161,814	43,065	182,205	(182,275)	97,790
F. ENDING CASH (A + E)		3,548,866	3,450,824	3,379,917	3,380,269	3,440,046	3,605,610	3,598,796	3,438,079	3,476,435	3,638,249	3,681,314	3,863,519		
G. ENDING CASH, PLUS ACCRUALS															3,681,244

Cash with County
General Checking
Cash in Banks

Expenses	3,266,642
Days per year	365
Exp per day	8,950
Cash	3,863,519
Days Cash On Hand	432
Cash + Deferral	3,681,244
	411
Cash + Deferral - AP	4,089,595
	457

Rocklin Academy Family of Schools
Statement of Revenues, Expenditures and Changes in Fund Balance
2018-19 Second Interim
Gateway - at a glance

	Combined 2018-19	Combined 2019-20	Combined 2020-21
Enrollment:	1,242.00	1,244.00	1,294.00
Projected ADA:	1,208.73	1,197.46	1,216.46
<u>Revenues:</u>			
Local Control Funding Formula			
LCFF / General Purpose	\$ 6,325,915	\$ 6,615,329	\$ 7,068,331
EPA	244,218	244,218	244,218
In-Lieu Property Tax	3,323,000	3,300,000	3,300,000
Total Local Control Funding Formula	9,893,133	10,159,547	10,612,549
Federal	152,636	152,636	152,636
State	602,879	287,139	287,139
Local	933,582	933,582	933,582
Total Revenues	11,582,230	11,532,904	11,985,906
<u>Expenditures:</u>			
Certificated Salaries - (1000's)	4,549,937	4,563,933	4,758,031
Classified Salaries - (2000's)	961,746	965,997	1,029,147
Employee Benefits - (3000's)	1,498,663	1,508,996	1,584,446
Books & Supplies - (4000's)	677,637	680,765	714,803
Services - (5000's)	2,511,621	2,513,474	2,639,148
Capital Outlay - (6000's)	125,000	-	-
Transfer of Direct Costs - (7145)	1,028,377	1,062,149	1,118,591
Other Outgo - (7141)	98,675	98,675	98,675
Debt Service - Principal - (7439)	-	-	-
Debt Service - Interest - (7438)	-	-	-
Total Expenses	11,451,656	11,393,989	11,942,841
Excess (Deficit) from Operations	130,574	138,915	43,065
Fund Balance, Beginning	2,036,267	2,166,841	2,305,756
Fund Balance, Ending	\$ 2,166,841	\$ 2,305,756	\$ 2,348,821

ROCKLIN ACADEMY FAMILY OF SCHOOLS
2018-19 Second Interim
2018-19 Cashflow Projection - GATEWAY SITE ONLY

DESCRIPTION	OBJECT	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	ACCRUAL	TOTAL
A. BEGINNING CASH	N/A														
	9110	1,453,303	963,134	902,267	924,069	704,833	1,058,766	1,042,844	1,189,890	1,297,322	1,372,218	1,573,418	1,738,679		
B. RECEIPTS															
Revenue Limit Sources															
LCFF / General Purpose	8010-8019	-	644,098	579,688	579,688	579,688	579,688	579,688	569,332	569,332	569,332	569,332	506,049	-	6,325,915
EPA	8012	-	-	-	61,055	-	61,054	-	-	-	61,055	-	61,054	-	244,218
In-Lieu Property Taxes	8080-8099	-	197,659	395,318	263,546	263,545	263,546	263,545	265,840	265,840	282,455	282,455	282,455	296,796	3,323,000
TOTAL LCFF		-	841,757	975,006	904,289	843,233	904,288	843,233	835,172	835,172	912,842	851,787	849,558	296,796	9,893,133
Federal Revenue	8100-8299	-	-	-	-	-	-	-	-	38,159	-	-	-	114,477	152,636
State Revenue	8300-8599	-	-	-	-	335	62,425	89,415	36,173	-	30,144	30,144	48,230	306,013	602,879
Local	8600-8799	50	55,149	55,913	94,135	124,453	97,821	153,063	56,000	56,000	74,700	56,000	65,400	44,898	933,582
All Other Financing Sources	8930-8979	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL RECEIPTS		50	896,906	1,030,919	998,424	968,021	1,064,534	1,085,711	927,345	948,031	998,986	937,931	963,188	762,184	11,582,230
C. DISBURSEMENTS															
Certificated Salaries	1000-1999	300,771	352,253	377,096	374,335	368,291	403,828	366,079	386,700	386,700	386,700	386,700	386,700	73,784	4,549,937
Classified Salaries	2000-2999	22,438	69,882	94,427	99,798	79,355	97,511	67,940	81,700	81,700	81,700	81,700	81,700	21,895	961,746
Employee Benefits (All)	3000-3999	96,434	119,145	130,034	129,820	126,315	133,024	125,465	126,468	126,468	126,468	126,468	126,468	6,086	1,498,663
Books, Supplies	4000-4999	14,219	162,024	90,593	70,201	37,289	40,243	35,313	27,105	27,105	27,105	27,105	39,902	79,433	677,637
Services	5000-5999	367,474	230,173	230,265	199,740	2,838	405,850	148,066	150,697	251,162	175,813	150,697	150,700	48,146	2,511,621
Capital Outlay	6000-6999	-	24,296	28,921	-	-	-	-	-	-	-	-	36,783	35,000	125,000
Other Outgo	7141-7145	-	-	-	404,331	-	-	195,555	-	-	-	-	-	527,166	1,127,052
Debt Service - Principal	7439	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt Service - Interest	7438	-	-	-	-	-	-	-	-	-	-	-	-	-	-
All Other Financing Sources		-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL DISBURSEMENTS		801,336	957,773	951,336	1,278,225	614,088	1,080,456	938,418	772,670	873,135	797,786	772,670	822,253	791,510	11,451,656
D. PRIOR YEAR TRANSACTIONS															
Cash Not In Treasury	9111-9199														-
Accounts Receivable (Governments)	9290	311,928	-	10,901	60,565			(247)					84,184		467,331
Prepaid Expenditures	9330	-	-	-	-									77,204	77,204
Other Current Assets	9340	-	-	-	-										-
Accounts Payable	9500-9599	(811)	-	(68,682)					(47,243)						(116,736)
Deferred Revenue	9650														-
Restricted Cash	9910														-
TOTAL PRIOR YEAR TRANSACTIONS		311,117	-	(57,781)	60,565	-	-	(247)	(47,243)				84,184	77,204	427,799
E. NET INCREASE/DECREASE (B-C+D)		(490,169)	(60,867)	21,802	(219,236)	353,933	(15,922)	147,046	107,432	74,896	201,200	165,261	225,119	47,878	558,373
F. ENDING CASH (A + E)		963,134	902,267	924,069	704,833	1,058,766	1,042,844	1,189,890	1,297,322	1,372,218	1,573,418	1,738,679	1,963,798		
G. ENDING CASH, PLUS ACCRUALS															2,011,676

Cash with County
General Checking
Cash in Banks

Expenses	11,451,656
Days per year	365
Exp per day	31,374
Cash	1,963,798
Days Cash On Hand	63
Cash + Deferral	2,011,676
	64
Cash + Deferral - AP	2,725,982
	87

THE ROCKLIN ACADEMY
FINANCIAL REPORT - ALTERNATIVE FORM
JULY 1, 2018 - JUNE 30, 2019

SECOND INTERIM REPORT

Charter School Name
CDS#
Charter Approving Entity
County
Charter #

Rocklin Academy at Meyers
31-750850-114371
Rocklin Unified School District
Placer
0900

Description	Object Code	Unrestricted	Second Interim Restricted	Combined	2018-19 Actuals as of 1/31
A REVENUES					
1 LCFF Sources					
State Aid - Current Year	8015	642,512	-	642,512	363,354
Education Protection Account State Aid - Current Year	8012	230,241	-	230,241	130,026
State Aid - Prior Years	8019	-	-	-	-
Transfers to Charter Schools In Lieu of Property Taxes	8096	542,000	-	542,000	270,973
Other LCFF Transfers	8091, 8097	-	-	-	-
Total, LCFF Sources		1,414,753	-	1,414,753	764,353
2 Federal Revenues (See NOTE in Section L)					
No Child Left Behind	8290	-	-	-	-
Special Education - Federal	8181, 8182	-	22,451	22,451	-
Child Nutrition - Federal	8220	-	-	-	-
Other Federal Revenues	8110, 8260-8299	-	-	-	-
Total, Federal Revenues		-	22,451	22,451	-
3 Other State Revenues					
All Other State Revenues	8500	63,764	33,525	97,289	27,472
Total, Other State Revenues		63,764	33,525	97,289	27,472
4 Other Local Revenues					
Special Education - State	8792	-	88,520	88,520	49,005
All Other Local Revenues	8600-8699	17,564	-	17,564	7,748
Total, Local Revenues		17,564	88,520	106,084	56,753
5 TOTAL REVENUES		1,496,081	144,496	1,640,577	848,578
B EXPENDITURES					
1 Certificated Salaries					
Certificated Teachers' Salaries	1100	539,272	71,439	610,711	350,069
Certificated Pupil Support Salaries	1200	20,309	8,637	28,946	16,460
Certificated Supervisors' and Administrators' Salaries	1300	98,997	12,852	111,849	65,330
Other Certificated Salaries	1900	-	-	-	-
Total, Certificated Salaries		658,578	92,928	751,506	431,859
2 Noncertificated Salaries					
Noncertificated Instructional Salaries	2100	35,502	19,024	54,526	30,040
Noncertificated Support Salaries	2200	-	-	-	-
Noncertificated Supervisors' and Administrators' Salaries	2300	-	-	-	-
Clerical and Office Salaries	2400	67,403	4,803	72,206	38,044
Other Noncertificated Salaries	2900	-	-	-	-
Total, Noncertificated Salaries		102,905	23,827	126,732	68,084
3 Employee Benefits					
STRS	3101-3102	103,551	15,114	118,665	69,604
PERS	3201-3202	11,435	4,218	15,653	8,496
OASDI / Medicare / Alternative	3301-3302	18,061	3,088	21,149	11,443
Health and Welfare Benefits	3401-3402	61,137	16,321	77,458	45,074
Unemployment Insurance	3501-3502	389	61	450	255
Workers' Compensation Insurance	3601-3602	-	-	-	-
OPEB, Allocated	3701-3702	-	-	-	-
OPEB, Active Employees	3751-3752	-	-	-	-
Other Employee Benefits	3901-3902	-	-	-	-
Total, Employee Benefits		194,573	38,802	233,375	134,872
4 Books and Supplies					
Approved Textbooks and Core Curricula Materials	4100	2,060	8,571	10,631	10,504
Books and Other Reference Materials	4200	-	-	-	-
Materials and Supplies	4300	44,129	850	44,979	33,031
Noncapitalized Equipment	4400	12,200	-	12,200	-
Food	4700	-	-	-	-
Total, Books and Supplies		58,389	9,421	67,810	43,535

**THE ROCKLIN ACADEMY
FINANCIAL REPORT - ALTERNATIVE FORM
JULY 1, 2018 - JUNE 30, 2019**

SECOND INTERIM REPORT

Charter School Name
CDS#
Charter Approving Entity
County
Charter #

Rocklin Academy at Meyers
31-750850-114371
Rocklin Unified School District
Placer
0900

Description	Object Code	Unrestricted	Second Interim Restricted	Combined	2018-19 Actuals as of 1/31
5 Services and Other Operating Expenditures					
Subagreements for Services	5100	-	-		
Travel and Conferences	5200	4,558	2,255	6,813	1,783
Dues and Memberships	5300	160	-	160	160
Insurance	5400	-	-	-	-
Operating and Housekeeping Services	5500	-	-	-	-
Rentals, Leases, Repairs, and Noncap. Improvements	5600	5,576	-	5,576	5,410
Transfers of Direct Costs	5700	-	-	-	-
Professional/Consulting Services and Operating Expend.	5800	20,441	47,360	67,801	31,015
Communications	5900	100	-	100	56
Total, Services and Other Operating Expenditures		30,835	49,615	80,450	38,424
6 Capital Outlay					
Land and Land Improvements	6100			-	
books and Improvements of buildings	6200			-	
Books and Media for New School Libraries	6300			-	
Equipment	6400	22,825		22,825	21,344
Equipment Replacement	6500			-	
Depreciation Expense (accrual basis only)	6900			-	
Total, Capital Outlay		22,825	-	22,825	21,344
7 Other Outgo					
Transfers of Direct Costs	7145	257,094		257,094	149,972
Other Outgo	7141	145,000		145,000	-
Debt Service:					
Interest	7438			-	-
Principal	7439			-	-
Total, Other Outgo		402,094	-	402,094	149,972
8 TOTAL EXPENDITURES		1,470,199	214,593	1,684,792	888,090
C EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES		25,882	(70,097)	(44,215)	(39,512)
D OTHER FINANCING SOURCES / USES					
1 Other Sources				-	-
2 Less: Other Uses (REU)				-	-
3 Contributions Between Unrestricted and Restricted Accounts (must net to zero)		(93,820)	93,820	-	-
4 Total, Other Financing Sources / Uses		(93,820)	93,820	-	-
E NET INCREASE (DECREASE IN FUND BALANCE / NET POSITION)		(67,938)	23,723	(44,215)	(39,512)
F FUND BALANCE / NET POSITION					
1 Beginning Fund Balance / Net Position As of Unaudited Actuals		646,965	2,628	649,593	649,593
2 Ending Fund Balance / Net Position		579,027	26,351	605,378	610,081

**THE ROCKLIN ACADEMY
FINACIAL REPORT - ALTERNATIVE FORM
JULY 1, 2018 - JUNE 30, 2019**

SECOND INTERIM REPORT

Charter School Name	Rocklin Academy at Meyers
CDS#	31-750850-114371
Charter Approving Entity	Rocklin Unified School District
County	Placer
Charter #	0900

NOTE: An Alternative Form submitted to the California Department of Education will not be considered a valid submission if the following information is missing:

For information in this report, please contact:

For County Fiscal Contact:

For Approving Entity:

For Charter School:

Carrie Stouder
Name

Barbara Patterson
Name

Ace Ensign
Name

Program Manager District Business Services
Title

Deputy Superintendent, Business and Operations
Title

Director of Finance
Title

530-886-5857
Telephone

916-630-2234
Telephone

916-778-4544 xt.700
Telephone

cstouder@placercoe.k12.ca.us
Email Address

bpatterson@rocklin.k12.ca.us
Email Address

aensign@rocklinacademy.org
Email Address

To the entity that approved the charter school:

(X) 2016-17 CHARTER SCHOOL INTERIM REPORT - ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to Education Code.

Signed: _____
Charter School Official
(Original signature required)

Date: _____

Printed
Name: Robin Stout

Title: Superintendent

To the County Superintendent of Schools:

(X) 2016-17 CHARTER SCHOOL INTERIM REPORT - ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to Education Code.

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

Date: _____

Printed
Name: _____

Title: _____

To the Superintendent of Public Instruction:

(X) 2016-17 CHARTER SCHOOL INTERIM REPORT - ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to Education Code.

Signed: _____
County Superintendent/Designee
(Original signature required)

Date: _____

**THE ROCKLIN ACADEMY
FINANCIAL REPORT - ALTERNATIVE FORM
JULY 1, 2018 - JUNE 30, 2019**

SECOND INTERIM REPORT

Charter School Name	Western Sierra Collegiate Academy
CDS#	31-750850-119487
Charter Approving Entity	Rocklin Unified School District
County	Placer
Charter #	1071

Description	Object Code	Unrestricted	Second Interim Restricted	Combined	2018-19 Actuals as of 1/31
A REVENUES					
1 LCFF Sources					
State Aid - Current Year	8015	3,532,386	-	3,532,386	1,844,724
Education Protection Account State Aid - Current Year	8012	1,112,189	-	1,112,189	591,985
State Aid - Prior Years	8019	-	-	-	-
Transfers to Charter Schools In Lieu of Property Taxes	8096	2,277,000	-	2,277,000	1,117,415
Other LCFF Transfers	8091, 8097	-	-	-	-
Total, LCFF Sources		6,921,575	-	6,921,575	3,554,124
2 Federal Revenues (See NOTE in Section L)					
No Child Left Behind	8290	-	-	-	-
Special Education - Federal	8181, 8182	-	92,583	92,583	-
Child Nutrition - Federal	8220	-	-	-	-
Other Federal Revenues	8110, 8260-8299	-	-	-	-
Total, Federal Revenues		-	92,583	92,583	-
3 Other State Revenues					
All Other State Revenues	8500	287,334	96,433	383,767	106,226
Total, Other State Revenues		287,334	96,433	383,767	106,226
4 Other Local Revenues					
Special Education - State	8792	-	388,966	388,966	203,075
All Other Local Revenues	8600-8699	148,353	-	148,353	157,343
Total, Local Revenues		148,353	388,966	537,319	360,418
5 TOTAL REVENUES					
		7,357,262	577,982	7,935,244	4,020,768
B EXPENDITURES					
1 Certificated Salaries					
Certificated Teachers' Salaries	1100	2,386,469	270,294	2,656,763	1,547,873
Certificated Pupil Support Salaries	1200	155,998	153,372	309,370	167,855
Certificated Supervisors' and Administrators' Salaries	1300	372,508	38,553	411,061	240,043
Other Certificated Salaries	1900	-	-	-	-
Total, Certificated Salaries		2,914,975	462,219	3,377,194	1,955,771
2 Noncertificated Salaries					
Noncertificated Instructional Salaries	2100	100	71,828	71,928	34,273
Noncertificated Support Salaries	2200	148,181	-	148,181	87,393
Noncertificated Supervisors' and Administrators' Salaries	2300	-	-	-	-
Clerical and Office Salaries	2400	316,248	14,409	330,657	184,907
Other Noncertificated Salaries	2900	23,669	-	23,669	15,352
Total, Noncertificated Salaries		488,198	86,237	574,435	321,925
3 Employee Benefits					
STRS	3101-3102	457,090	73,527	530,617	302,048
PERS	3201-3202	73,944	15,452	89,396	47,865
OASDI / Medicare / Alternative	3301-3302	81,351	12,895	94,246	53,537
Health and Welfare Benefits	3401-3402	373,919	61,171	435,090	242,974
Unemployment Insurance	3501-3502	2,245	291	2,536	1,146
Workers' Compensation Insurance	3601-3602	-	-	-	-
OPEB, Allocated	3701-3702	-	-	-	-
OPEB, Active Employees	3751-3752	-	-	-	-
Other Employee Benefits	3901-3902	-	-	-	-
Total, Employee Benefits		988,549	163,336	1,151,885	647,570
4 Books and Supplies					
Approved Textbooks and Core Curricula Materials	4100	24,385	49,820	74,205	59,301
Books and Other Reference Materials	4200	-	-	-	-
Materials and Supplies	4300	179,641	7,271	186,912	115,948
Noncapitalized Equipment	4400	30,000	-	30,000	-
Food	4700	79,500	-	79,500	39,142
Total, Books and Supplies		313,526	57,091	370,617	214,391

**THE ROCKLIN ACADEMY
FINANCIAL REPORT - ALTERNATIVE FORM
JULY 1, 2018 - JUNE 30, 2019**

SECOND INTERIM REPORT

Charter School Name	Western Sierra Collegiate Academy
CDS#	31-750850-119487
Charter Approving Entity	Rocklin Unified School District
County	Placer
Charter #	1071

Description	Object Code	Unrestricted	Second Interim Restricted	Combined	2018-19 Actuals as of 1/31
5 Services and Other Operating Expenditures					
Subagreements for Services	5100	-	-	-	-
Travel and Conferences	5200	17,840	5,464	23,304	14,701
Dues and Memberships	5300	1,450	-	1,450	1,360
Insurance	5400	-	-	-	-
Operating and Housekeeping Services	5500	164,517	-	164,517	101,223
Rentals, Leases, Repairs, and Noncap. Improvements	5600	35,053	-	35,053	28,997
Transfers of Direct Costs	5700	-	-	-	-
Professional/Consulting Services and Operating Expend.	5800	171,558	280,352	451,910	139,537
Communications	5900	2,100	-	2,100	695
Total, Services and Other Operating Expenditures		392,518	285,816	678,334	286,513
6 Capital Outlay					
Land and Land Improvements	6100	-	-	-	-
books and Improvements of buildings	6200	870,000	-	870,000	685,883
Books and Media for New School Libraries	6300	-	-	-	-
Equipment	6400	117,147	-	117,147	69,616
Equipment Replacement	6500	-	-	-	-
Depreciation Expense (accrual basis only)	6900	-	-	-	-
Total, Capital Outlay		987,147	-	987,147	755,499
7 Other Outgo					
Transfers of Direct Costs	7145	771,283	-	771,283	449,915
Other Outgo	7141	69,716	-	69,716	-
Debt Service:					
Interest	7438	829,013	-	829,013	414,506
Principal	7439	145,000	-	145,000	-
Total, Other Outgo		1,815,012	-	1,815,012	864,421
8 TOTAL EXPENDITURES		7,899,925	1,054,699	8,954,624	5,046,090
C EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES		(542,663)	(476,717)	(1,019,380)	(1,025,322)
D OTHER FINANCING SOURCES / USES					
1 Other Sources				-	-
2 Less: Other Uses (REU)				-	-
3 Contributions Between Unrestricted and Restricted Accounts (must net to zero)		(318,364)	318,364	-	-
4 Total, Other Financing Sources / Uses		(318,364)	318,364	-	-
E NET INCREASE (DECREASE IN FUND BALANCE / NET POSITION)		(861,027)	(158,353)	(1,019,380)	(1,025,322)
F FUND BALANCE / NET POSITION					
1 Beginning Fund Balance / Net Position As of Unaudited Actuals		1,094,978	210,683	1,305,661	1,305,661
2 Ending Fund Balance / Net Position		233,951	52,330	286,281	280,339

**THE ROCKLIN ACADEMY
FINACIAL REPORT - ALTERNATIVE FORM
JULY 1, 2018 - JUNE 30, 2019**

SECOND INTERIM REPORT

Charter School Name	Western Sierra Collegiate Academy
CDS#	31-750850-119487
Charter Approving Entity	Rocklin Unified School District
County	Placer
Charter #	1071

NOTE: An Alternative Form submitted to the California Department of Education will not be considered a valid submission if the following information is missing:

For information in this report, please contact:

For County Fiscal Contact:

For Approving Entity:

For Charter School:

Carrie Stouder
Name

Barbara Patterson
Name

Ace Ensign
Name

Program Manager District Business Services
Title

Deputy Superintendent, Business and Operations
Title

Director of Finance
Title

530-886-5857
Telephone

916-630-2234
Telephone

916-778-4544 xt.700
Telephone

cstouder@placercoe.k12.ca.us
Email Address

bpatterson@rocklin.k12.ca.us
Email Address

aensign@rocklinacademy.org
Email Address

To the entity that approved the charter school:

(X) 2016-17 CHARTER SCHOOL INTERIM REPORT - ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to Education Code.

Signed: _____
Charter School Official
(Original signature required)

Date: _____

Printed
Name: Robin Stout

Title: Superintendent

To the County Superintendent of Schools:

(X) 2016-17 CHARTER SCHOOL INTERIM REPORT - ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to Education Code.

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

Date: _____

Printed
Name: _____

Title: _____

To the Superintendent of Public Instruction:

(X) 2016-17 CHARTER SCHOOL INTERIM REPORT - ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to Education Code.

Signed: _____
County Superintendent/Designee
(Original signature required)

Date: _____

**THE ROCKLIN ACADEMY
FINANCIAL REPORT - ALTERNATIVE FORM
JULY 1, 2018 - JUNE 30, 2019**

SECOND INTERIM REPORT

Charter School Name	Rocklin Academy (Turnstone)
CDS#	31-750856-118392
Charter Approving Entity	Rocklin Unified School District
County	Placer
Charter #	0308

Description	Object Code	Unrestricted	Second Interim Restricted	Combined	2018-19 Actuals as of 1/31
A REVENUES					
1 LCFF Sources					
State Aid - Current Year	8015	1,351,926	-	1,351,926	733,040
Education Protection Account State Aid - Current Year	8012	481,409	-	481,409	265,929
State Aid - Prior Years	8019	-	-	-	-
Transfers to Charter Schools In Lieu of Property Taxes	8096	1,108,000	-	1,108,000	554,182
Other LCFF Transfers	8091, 8097	-	-	-	-
Total, LCFF Sources		2,941,335	-	2,941,335	1,553,151
2 Federal Revenues (See NOTE in Section L)					
No Child Left Behind	8290	-	-	-	-
Special Education - Federal	8181, 8182	-	45,916	45,916	-
Child Nutrition - Federal	8220	-	-	-	-
Other Federal Revenues	8110, 8260-8299	-	-	-	-
Total, Federal Revenues		-	45,916	45,916	-
3 Other State Revenues					
All Other State Revenues	8500	131,588	37,248	168,836	39,644
Total, Other State Revenues		131,588	37,248	168,836	39,644
4 Other Local Revenues					
Special Education - State	8792	-	176,800	176,800	100,222
All Other Local Revenues	8600-8699	35,892	-	35,892	27,758
Total, Local Revenues		35,892	176,800	212,692	127,980
5 TOTAL REVENUES					
		3,108,815	259,964	3,368,779	1,720,775
B EXPENDITURES					
1 Certificated Salaries					
Certificated Teachers' Salaries	1100	1,128,448	122,687	1,251,135	690,103
Certificated Pupil Support Salaries	1200	48,452	17,273	65,725	37,395
Certificated Supervisors' and Administrators' Salaries	1300	118,272	25,703	143,975	83,948
Other Certificated Salaries	1900	-	-	-	-
Total, Certificated Salaries		1,295,172	165,663	1,460,835	811,446
2 Noncertificated Salaries					
Noncertificated Instructional Salaries	2100	74,321	46,990	121,311	66,117
Noncertificated Support Salaries	2200	-	-	-	-
Noncertificated Supervisors' and Administrators' Salaries	2300	-	-	-	-
Clerical and Office Salaries	2400	71,872	9,606	81,478	46,148
Other Noncertificated Salaries	2900	-	-	-	-
Total, Noncertificated Salaries		146,193	56,596	202,789	112,265
3 Employee Benefits					
STRS	3101-3102	196,354	26,578	222,932	130,050
PERS	3201-3202	12,728	10,274	23,002	11,097
OASDI / Medicare / Alternative	3301-3302	29,148	6,797	35,945	20,193
Health and Welfare Benefits	3401-3402	110,755	32,432	143,187	80,072
Unemployment Insurance	3501-3502	697	124	821	467
Workers' Compensation Insurance	3601-3602	-	-	-	-
OPEB, Allocated	3701-3702	-	-	-	-
OPEB, Active Employees	3751-3752	-	-	-	-
Other Employee Benefits	3901-3902	-	-	-	-
Total, Employee Benefits		349,682	76,205	425,887	241,879
4 Books and Supplies					
Approved Textbooks and Core Curricula Materials	4100	3,549	17,142	20,691	19,906
Books and Other Reference Materials	4200	-	-	-	-
Materials and Supplies	4300	73,529	1,980	75,509	56,590
Noncapitalized Equipment	4400	24,400	-	24,400	-
Food	4700	-	-	-	-
Total, Books and Supplies		101,478	19,122	120,600	76,496

**THE ROCKLIN ACADEMY
FINANCIAL REPORT - ALTERNATIVE FORM
JULY 1, 2018 - JUNE 30, 2019**

SECOND INTERIM REPORT

Charter School Name	Rocklin Academy (Turnstone)
CDS#	31-750856-118392
Charter Approving Entity	Rocklin Unified School District
County	Placer
Charter #	0308

Description	Object Code	Unrestricted	Second Interim Restricted	Combined	2018-19 Actuals as of 1/31
5 Services and Other Operating Expenditures					
Subagreements for Services	5100	-	-	-	-
Travel and Conferences	5200	2,368	3,802	6,170	2,616
Dues and Memberships	5300	200	-	200	168
Insurance	5400	-	-	-	-
Operating and Housekeeping Services	5500	-	-	-	-
Rentals, Leases, Repairs, and Noncap. Improvements	5600	13,309	-	13,309	13,005
Transfers of Direct Costs	5700	-	-	-	-
Professional/Consulting Services and Operating Expend.	5800	44,400	96,054	140,454	49,648
Communications	5900	210	-	210	60
Total, Services and Other Operating Expenditures		60,487	99,856	160,343	65,497
6 Capital Outlay					
Land and Land Improvements	6100	-	-	-	-
books and Improvements of buildings	6200	-	-	-	-
Books and Media for New School Libraries	6300	-	-	-	-
Equipment	6400	92,000	-	92,000	63,803
Equipment Replacement	6500	-	-	-	-
Depreciation Expense (accrual basis only)	6900	-	-	-	-
Total, Capital Outlay		92,000	-	92,000	63,803
7 Other Outgo					
Transfers of Direct Costs	7145	514,188	-	514,188	299,942
Other Outgo	7141	290,000	-	290,000	-
Debt Service:					
Interest	7438	-	-	-	-
Principal	7439	-	-	-	-
Total, Other Outgo		804,188	-	804,188	299,942
8 TOTAL EXPENDITURES		2,849,200	417,442	3,266,642	1,671,328
C EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES		259,615	(157,478)	102,137	49,447
D OTHER FINANCING SOURCES / USES					
1 Other Sources					
2 Less: Other Uses (REU)					
3 Contributions Between Unrestricted and Restricted Accounts (must net to zero)		(176,152)	176,152	-	-
4 Total, Other Financing Sources / Uses		(176,152)	176,152	-	-
E NET INCREASE (DECREASE IN FUND BALANCE / NET POSITION)		83,463	18,674	102,137	49,447
F FUND BALANCE / NET POSITION					
1 Beginning Fund Balance / Net Position As of Unaudited Actuals		4,059,976	19,132	4,079,108	4,079,108
2 Ending Fund Balance / Net Position		4,143,439	37,806	4,181,245	4,128,555

**THE ROCKLIN ACADEMY
FINACIAL REPORT - ALTERNATIVE FORM
JULY 1, 2018 - JUNE 30, 2019**

SECOND INTERIM REPORT

Charter School Name	Rocklin Academy (Turnstone)
CDS#	31-750856-118392
Charter Approving Entity	Rocklin Unified School District
County	Placer
Charter #	0308

NOTE: An Alternative Form submitted to the California Department of Education will not be considered a valid submission if the following information is missing:

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For County Fiscal Contact:

For Approving Entity:

For Charter School:

Carrie Stouder
Name

Barbara Patterson
Name

Ace Ensign
Name

Program Manager District Business Services
Title

Deputy Superintendent, Business and Operations
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cstouder@placercoe.k12.ca.us
Email Address

bpatterson@rocklin.k12.ca.us
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aensign@rocklinacademy.org
Email Address

To the entity that approved the charter school:

(X) 2016-17 CHARTER SCHOOL INTERIM REPORT - ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to Education Code.

Signed: _____
Charter School Official
(Original signature required)

Date: _____

Printed
Name: Robin Stout

Title: Superintendent

To the County Superintendent of Schools:

(X) 2016-17 CHARTER SCHOOL INTERIM REPORT - ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to Education Code.

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

Date: _____

Printed
Name: _____

Title: _____

To the Superintendent of Public Instruction:

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County Superintendent/Designee
(Original signature required)

Date: _____

**THE ROCKLIN ACADEMY
FINANCIAL REPORT - ALTERNATIVE FORM
JULY 1, 2018 - JUNE 30, 2019**

SECOND INTERIM REPORT

Charter School Name	Rocklin Academy at Gateway
CDS#	31-868520-127928
Charter Approving Entity	Newcastle Elementary School District
County	Placer
Charter #	1528

Description	Object Code	Second Interim		Combined	2018-19 Actuals as of 1/31
		Unrestricted	Restricted		
A REVENUES					
1 LCFF Sources					
State Aid - Current Year	8015	6,325,915	-	6,325,915	3,542,538
Education Protection Account State Aid - Current Year	8012	244,218	-	244,218	122,109
State Aid - Prior Years	8019	-	-	-	-
Transfers to Charter Schools In Lieu of Property Taxes	8096	3,323,000	-	3,323,000	1,647,159
Other LCFF Transfers	8091, 8097	-	-	-	-
Total, LCFF Sources		9,893,133	-	9,893,133	5,311,806
2 Federal Revenues (See NOTE in Section L)					
No Child Left Behind	8290	-	-	-	-
Special Education - Federal	8181, 8182	-	152,636	152,636	-
Child Nutrition - Federal	8220	-	-	-	-
Other Federal Revenues	8110, 8260-8299	-	-	-	-
Total, Federal Revenues		-	152,636	152,636	-
3 Other State Revenues					
All Other State Revenues	8500	439,090	164,124	603,214	152,175
Total, Other State Revenues		439,090	164,124	603,214	152,175
4 Other Local Revenues					
Special Education - State	8792	-	611,614	611,614	333,111
All Other Local Revenues	8600-8699	321,633	-	321,633	247,473
Total, Local Revenues		321,633	611,614	933,247	580,584
5 TOTAL REVENUES		10,653,856	928,374	11,582,230	6,044,565
B EXPENDITURES					
1 Certificated Salaries					
Certificated Teachers' Salaries	1100	3,508,155	338,999	3,847,154	2,139,252
Certificated Pupil Support Salaries	1200	155,236	169,451	324,687	182,711
Certificated Supervisors' and Administrators' Salaries	1300	326,691	51,405	378,096	220,689
Other Certificated Salaries	1900	-	-	-	-
Total, Certificated Salaries		3,990,082	559,855	4,549,937	2,542,652
2 Noncertificated Salaries					
Noncertificated Instructional Salaries	2100	295,424	150,826	446,250	241,286
Noncertificated Support Salaries	2200	149,023	-	149,023	83,119
Noncertificated Supervisors' and Administrators' Salaries	2300	-	-	-	-
Clerical and Office Salaries	2400	339,261	19,212	358,473	201,591
Other Noncertificated Salaries	2900	8,000	-	8,000	5,354
Total, Noncertificated Salaries		791,708	170,038	961,746	531,350
3 Employee Benefits					
STRS	3101-3102	574,961	87,913	662,874	386,638
PERS	3201-3202	105,155	29,232	134,387	74,859
OASDI / Medicare / Alternative	3301-3302	124,595	22,365	146,960	84,879
Health and Welfare Benefits	3401-3402	484,826	66,771	551,597	312,304
Unemployment Insurance	3501-3502	2,469	376	2,845	1,557
Workers' Compensation Insurance	3601-3602	-	-	-	-
OPEB, Allocated	3701-3702	-	-	-	-
OPEB, Active Employees	3751-3752	-	-	-	-
Other Employee Benefits	3901-3902	-	-	-	-
Total, Employee Benefits		1,292,006	206,657	1,498,663	860,237
4 Books and Supplies					
Approved Textbooks and Core Curricula Materials	4100	52,365	58,550	110,915	107,560
Books and Other Reference Materials	4200	-	-	-	-
Materials and Supplies	4300	318,022	4,000	322,022	249,415
Noncapitalized Equipment	4400	30,645	-	30,645	10,749
Food	4700	214,055	-	214,055	82,157
Total, Books and Supplies		615,087	62,550	677,637	449,881

**THE ROCKLIN ACADEMY
FINANCIAL REPORT - ALTERNATIVE FORM
JULY 1, 2018 - JUNE 30, 2019**

SECOND INTERIM REPORT

Charter School Name	Rocklin Academy at Gateway
CDS#	31-868520-127928
Charter Approving Entity	Newcastle Elementary School District
County	Placer
Charter #	1528

Description	Object Code	Unrestricted	Second Interim Restricted	Combined	2018-19 Actuals as of 1/31
5 Services and Other Operating Expenditures					
Subagreements for Services	5100	-	-	-	-
Travel and Conferences	5200	11,879	7,590	19,469	6,873
Dues and Memberships	5300	315	-	315	295
Insurance	5400	-	-	-	-
Operating and Housekeeping Services	5500	315,000	-	315,000	183,961
Rentals, Leases, Repairs, and Noncap. Improvements	5600	1,966,364	-	1,966,364	1,346,696
Transfers of Direct Costs	5700	(238,500)	-	(238,500)	(132,696)
Professional/Consulting Services and Operating Expend.	5800	174,378	273,060	447,438	178,812
Communications	5900	1,535	-	1,535	465
Total, Services and Other Operating Expenditures		2,230,971	280,650	2,511,621	1,584,406
6 Capital Outlay					
Land and Land Improvements	6100	-	-	-	-
books and Improvements of buildings	6200	6,400	-	6,400	6,314
Books and Media for New School Libraries	6300	-	-	-	-
Equipment	6400	118,600	-	118,600	46,903
Equipment Replacement	6500	-	-	-	-
Depreciation Expense (accrual basis only)	6900	-	-	-	-
Total, Capital Outlay		125,000	-	125,000	53,217
7 Other Outgo					
Transfers of Direct Costs	7145	1,028,377	-	1,028,377	599,886
Other Outgo	7141	98,675	-	98,675	-
Debt Service:		-	-	-	-
Interest	7438	-	-	-	-
Principal	7439	-	-	-	-
Total, Other Outgo		1,127,052	-	1,127,052	599,886
8 TOTAL EXPENDITURES		10,171,906	1,279,750	11,451,656	6,621,629
C EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES		481,950	(351,376)	130,574	(577,064)
D OTHER FINANCING SOURCES / USES					
1 Other Sources		-	-	-	-
2 Less: Other Uses (REU)		-	-	-	-
3 Contributions Between Unrestricted and Restricted Accounts (must net to zero)		(450,860)	450,860	-	-
4 Total, Other Financing Sources / Uses		(450,860)	450,860	-	-
E NET INCREASE (DECREASE IN FUND BALANCE / NET POSITION)		31,090	99,484	130,574	(577,064)
F FUND BALANCE / NET POSITION					
1 Beginning Fund Balance / Net Position		2,015,141	21,126	2,036,267	2,036,267
2 Ending Fund Balance / Net Position		2,046,231	120,610	2,166,841	1,459,203

**THE ROCKLIN ACADEMY
FINACIAL REPORT - ALTERNATIVE FORM
JULY 1, 2018 - JUNE 30, 2019**

SECOND INTERIM REPORT

Charter School Name	Rocklin Academy at Gateway
CDS#	31-668520-127928
Charter Approving Entity	Newcastle Elementary School District
County	Placer
Charter #	1528

NOTE: An Alternative Form submitted to the California Department of Education will not be considered a valid submission if the following information is missing:

For information in this report, please contact:

For County Fiscal Contact:

For Approving Entity:

For Charter School:

Carrie Stouder
Name

Denny Rush
Name

Ace Ensign
Name

Program Manager District Business Services
Title

Superintendent
Title

Director of Finance
Title

530-886-5857
Telephone

916-259-2832
Telephone

916-778-4544 xt.700
Telephone

cstouder@placercoe.k12.ca.us
Email Address

drush@newcastle.k12.ca.us
Email Address

aensign@rocklinacademy.org
Email Address

To the entity that approved the charter school:

(X) 2016-17 CHARTER SCHOOL INTERIM REPORT - ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to Education Code.

Signed: _____
Charter School Official
(Original signature required)

Date: _____

Printed
Name: Robin Stout

Title: Superintendent

To the County Superintendent of Schools:

(X) 2016-17 CHARTER SCHOOL INTERIM REPORT - ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to Education Code.

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

Date: _____

Printed
Name: _____

Title: _____

To the Superintendent of Public Instruction:

(X) 2016-17 CHARTER SCHOOL INTERIM REPORT - ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to Education Code.

Signed: _____
County Superintendent/Designee
(Original signature required)

Date: _____
