



ROCKLIN ACADEMY

FAMILY OF SCHOOLS

2017-18 Proposed Budget Report

Presented to the Board of Directors
June 19, 2017

ROCKLIN ACADEMY FAMILY OF SCHOOLS

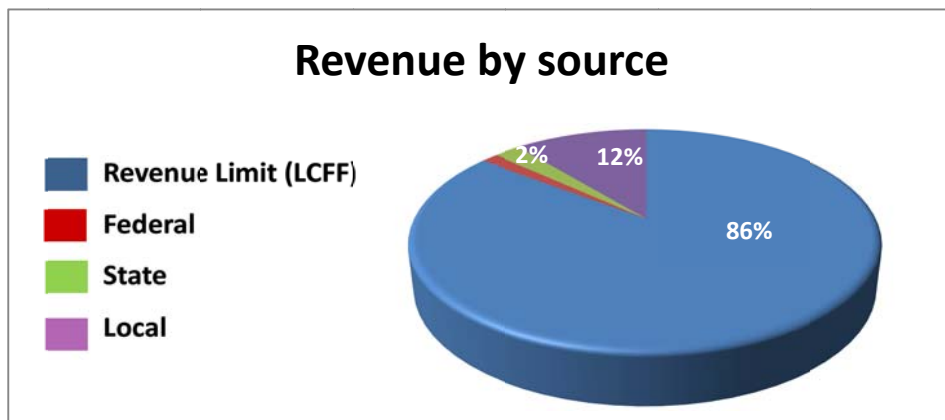
2017-18 Proposed Budget Report and Multi-Year Fiscal Projection

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. The proposed budget summarizes the cost to provide necessary resources and support for the students of the Rocklin Academy Family of Schools (RAFOS). The proposed budget is only an initial blueprint for revenues and expenditures since the preparation of the proposed budget occurs before the State has enacted its budget, and before actual expenditures are known for the current year. In the event that material revisions are necessary, a revised budget will be presented no less than 45 days after the Enacted State Budget.

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	\$ 20,124,110		\$ 20,124,110
Federal	-	\$ 329,875	329,875
State	417,721	114,248	531,969
Local	1,332,660	1,238,961	2,571,621
Contribution to Restricted	(568,605)	568,605	-
TOTAL	\$ 21,305,886	\$ 2,251,689	\$ 23,557,575



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 is the expected funding amount that RAFOS can expect to receive by the 2020-21 fiscal year. The difference between the current funding level and the target is known as the ‘gap.’ What the calculations listed below do is anticipate the gap funding, as well as additional funds for supplemental and concentration funding. Illustrated below is a summary of some of the material revenue assumptions included within this interim report.

- The LCFF is based on the Average Daily Attendance (Attendance) by site and grade span, multiplied by the Estimated LCFF Entitlement per Attendance, using the most updated

LCFF Calculator (Version 18.1b). The estimated enrollment and Attendance used for current year budgeting purposes is included below.

School	Enrollment	Projected Attendance Rate	Projected Attendance
Gateway*	1,294	95.0 - 97.0%	1,248.98
Meyers	186	97.0%	180.42
Turnstone	372	97.0%	360.84
Western Sierra	788	95.0%	748.60
Total	2,640		2,538.84

* For Gateway we used a blended ADA rate. For grades TK-6 we used a factor of 97.0%, which is consistent with the other elementary rates. For grades 7-8 we used a factor of 95.00% which consistent with the other sites.

For illustrative purpose a 1% change (increase/decrease) in ADA organization wide would result in a change of approximately \$200,000.

- Federal revenue is comprised of the Federal portion of Special Education. Federal Special Education is based on \$125 per prior year CBEDS Enrollment, with all schools part of the Charter SELPA.
- State revenue:
 - Lottery revenue is estimated to be approximately \$144 per Attendance for unrestricted and \$45 for restricted purposes.
 - Mandated Block Grant for charters is based on \$14.21 per estimated P2 Attendance for grades K-8 and \$42 for grades 9-12.
 - As a side note the One-time funding within the Governor’s budget proposes potential funding of up to \$170 per ADA if 2017-18 revenue projectors are met. These funds are not included as they will not be known until May 2019.
- Local revenue:
 - Special Education program is based on \$514 per estimated P2 Attendance less the CHELPA administrative fee
 - Food services is based on historical data of meals served times expected selling price
 - Before and After School Program and Preschool are based on anticipated number of students multiplied by anticipated rates.

Expenditure Components

As illustrated below, the majority of expenditures, approximately 68%, 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 the Proposed Budget Report include:

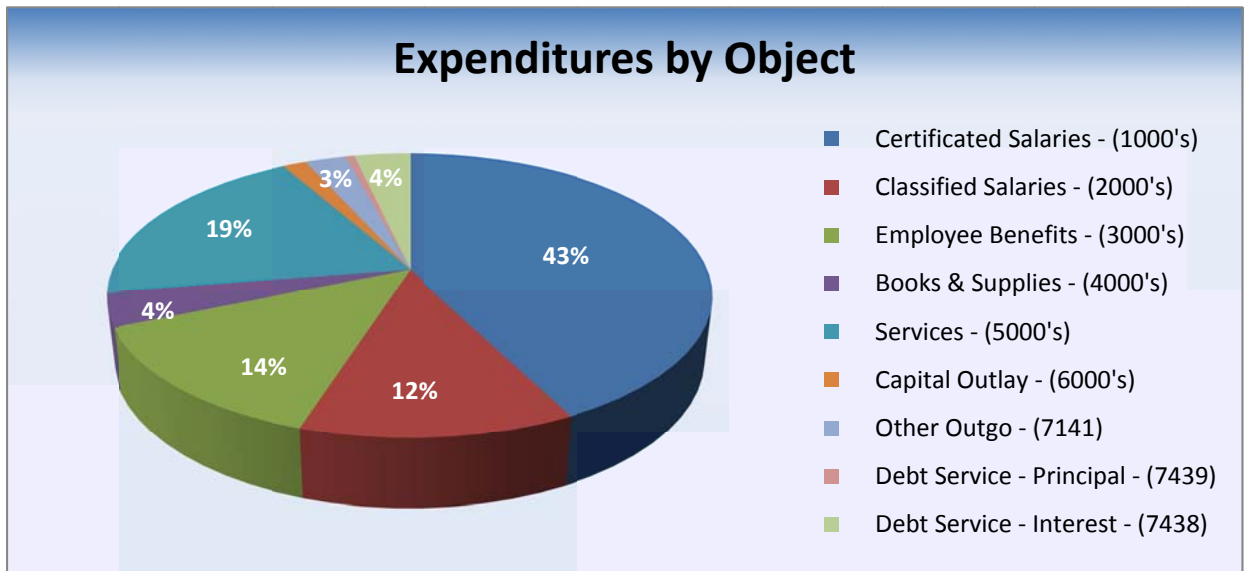
- **Certificated and Classified Salaries:**
 - For continuing and new employees, salaries are based on the next level on the respective board approved salary schedule. For new positions where the employee is not known, an average salary is used to account for the cost. All position control accounts have been balanced to their anticipated annual cost. Non position control accounts have been adjusted to anticipated spending.
 - Illustrated below are the estimated salary costs (savings) of a 1% salary increase (decrease), excluding benefits:
 - **Certificated:** \$100,000
 - **Classified:** \$30,000
- **Employer Contribution Rate for State Teacher Retirement System (STRS) and Public Employee Retirement System (PERS) are listed below. Note that the current forecast is that STRS will hold in 2020-21 at 19.1% Employer contribution, however PERS is anticipated to continue to increase through the 2023-24 school year to 27.30% of earnings.**

	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
STRS	14.430%	16.280%	18.130%	19.100%	19.100%	19.100%	19.100%
PERS	15.530%	18.100%	20.800%	23.800%	25.200%	26.100%	27.300%

- **Books, Supplies and Services are budgeted based on anticipated need and historical spending, the out years are based on Cost of Living increases (COLA) according to the Department of Finance. Additionally, included within the Services is the following:**
 - Rent – adjusted to the approved schedules for the appropriate years and buildings.
 - Utilities – based on current year spending or projections.
 - Professional services – adjusted based on current and anticipated spending. These services include amounts within Special Education for contracted services, maintenance agreements, iPad and copier leases, etc.
- **Capital Outlay is included to account for the growth at the Gateway facility, and the purchase of Chromebooks and iPads on the expiring lease.**
- **Debt Service – adjusted to the appropriate years on the amortization table.**

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

Description	Unrestricted	Restricted	Combined
Certificated Salaries - (1000's)	\$ 9,079,858	\$ 995,910	\$ 10,075,768
Classified Salaries - (2000's)	2,587,699	334,170	2,921,869
Employee Benefits - (3000's)	2,877,229	361,489	3,238,718
Books & Supplies - (4000's)	767,274	136,748	904,022
Services - (5000's)	4,095,478	509,632	4,605,110
Capital Outlay - (6000's)	351,280	-	351,280
Other Outgo - (7141)	609,894	-	609,894
Debt Service - Principal - (7439)	130,000	-	130,000
Debt Service - Interest - (7438)	840,713	-	840,713
TOTAL	\$ 21,339,425	\$ 2,337,949	\$ 23,677,374



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 anticipated contribution by sites remain materially consistent from budget adoption. The breakdown below indicate 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	51,234	163,591	55,287	298,493	568,605

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.*

As illustrated below, the budgeted EPA is comprised of approximately \$3.7 million.

EPA Spending Plan for 2017-18					
	Meyers	Western Sierra	Turnstone	Gateway	Total
EXPENDITURES					
Certificated Instructional Salaries (1000's)	174,627	789,308	352,583	1,675,706	2,992,224
Certificated Instructional Benefits (3000's)	45,420	218,717	87,519	416,424	768,080
Total	220,047	1,008,025	440,102	2,092,130	3,760,304

Educator Effectiveness Program

The Educator Effectiveness program provided for funds to be used for the following purposes:

- *Beginning teacher and administration support*
- *Professional development, coaching, and support services for teachers who have been identified as needing improvement or additional support by LEAs.*
- *Professional development for teachers and administrators that is aligned to the state content standards.*
- *Promote educator quality and effectiveness, including, but not limited to, training on mentoring and coaching certificated staff to support effective teaching and learning.*

The funding for this program was received during the 2015-16 fiscal year. The amounts below are the deficit spending for the current year caused by the timing of receipt of the funds. Note that the amounts below are the anticipated ending balance. Once we close out the 2016-17 fiscal year we will revise this budget plan.

Educator Effectiveness Program for 2017-18					
	Meyers	Western Sierra	Turnstone	Gateway	Total
PRIOR YEAR FUND BALANCE (as of 2nd Interim)	5,400	6,200	5,400	34,200	51,200
EXPENDITURES					
Salaries & Benefits (1000's, 3000's)					
Services – (5000's)	5,400	6,200	5,400	34,200	51,200
ANTICIPATED FUND BALANCE	-	-	-	-	-

Multiyear Projection

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.

Revenue Assumptions

The LCFF is based on the Average Daily Attendance (ADA) by site and grade span, multiplied by the Estimated LCFF Entitlement per ADA, using the most updated LCFF Calculator as indicated above. The estimated enrollment used for current year budgeting purposes is included below.

School	2017-18		2018-19	
	Enrollment	ADA	Enrollment	ADA
Gateway	1,287.00	1,242.93	1,274.00	1,231.18
Meyers	186.00	180.42	186.00	180.42
Turnstone	372.00	360.84	372.00	360.84
Western Sierra	788.00	748.60	788.00	748.60
Total	2,633.00	2,532.79	2,620.00	2,521.04

Note that for Gateway the decrease in enrollment and ADA for the out-years is due to the current ‘bubble’ of six 6th grade classes, where future years are projected to have 5. Western Sierra is budgeted to remain constant in enrollment for the out-years, where most of the attendance projections show an increase. We are currently working with site administrators to plan for the out-years and will have adjustments during the First Interim Report.

Expenditure Assumptions

Salaries are adjusted based on the board approved schedules, approximately 2.5% increase from year to year. Employer benefits have also been adjusted accordingly. The multi-year projections also include increases related to STRS and PERS according to the table above. Books, Supplies, Services and other operating expenses were adjusted using a COLA of 3% for each of the subsequent projections. Debt and rental expenses were adjusted to appropriate schedules.

*Note that for the 2019-20 year the Director of Growth position was ended so that we could meet debt covenants. We will continue to update the out-years as we receive additional information.

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 and 2019-20 with an ending unrestricted cash balance of \$3.4 and \$3.3 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.

Combined Multi Year Projection

Rocklin Academy Family of Schools
Statement of Revenues, Expenditures and Changes in Fund Balance
2017-18 BUDGET PROPOSAL
Combined MYP

	<u>Combined 2017-18</u>	<u>Combined 2018-19</u>	<u>Combined 2019-20</u>
<u>Revenues:</u>			
Local Control Funding Formula	\$ 20,124,110	\$ 20,742,207	\$ 21,191,027
Federal	329,875	329,875	329,875
State	531,969	531,969	531,969
Local	2,571,621	2,571,621	2,571,621
Total Revenues	<u>23,557,575</u>	<u>24,175,672</u>	<u>24,624,492</u>
<u>Expenditures:</u>			
Certificated Salaries - (1000's)	10,075,768	10,306,664	10,383,775
Classified Salaries - (2000's)	2,921,869	2,994,917	3,069,791
Employee Benefits - (3000's)	3,238,718	3,393,613	3,517,712
Books & Supplies - (4000's)	904,022	931,977	964,891
Services - (5000's)	4,605,110	4,857,605	5,040,574
Capital Outlay - (6000's)	351,280	-	-
Transfer of Direct Costs - (7145)	-	-	-
Other Outgo - (7141)	609,894	609,894	609,894
Debt Service - Principal - (7439)	130,000	145,000	155,000
Debt Service - Interest - (7438)	840,713	830,000	817,000
Total Expenses	<u>23,677,374</u>	<u>24,069,670</u>	<u>24,558,637</u>
Excess (Deficit) from Operations	(119,799)	106,002	65,855
<u>Other Financing Transactions:</u>			
Other Financing Sources	-	-	-
Capital Outlay - (6000's)	-	-	-
Debt Service - Principal - (7000's)	-	-	-
Excess (deficit)	<u>(119,799)</u>	<u>106,002</u>	<u>65,855</u>
Fund Balance, Beginning (Estimated)	6,524,607	6,404,808	6,510,810
Fund Balance, Ending	<u>\$ 6,404,808</u>	<u>\$ 6,510,810</u>	<u>\$ 6,576,665</u>
<u>Components of Ending Fund Balance:</u>			
Designated Amounts:			
Reserve: 10% of expenditures	1,461,204	1,685,077	1,713,575
Restricted Cash	974,938	974,938	974,938
Prepaid Expenditures	-	-	-
Temporarily Restricted	117,311	117,311	117,311
Unrestricted	3,851,355	3,733,484	3,770,841
Fund Balance, Ending	<u>\$ 6,404,808</u>	<u>\$ 6,510,810</u>	<u>\$ 6,576,665</u>

Statement of Revenue, Expenditures and
Change in Fund Balance

By Site

Rocklin Academy Family of Schools
Statement of Revenues, Expenditures and Changes in Fund Balance
2017-18 BUDGET PROPOSAL
2017-18

	Support Services	Preschool	Meyers		Western Sierra		Turnstone		Gateway		Combined	
	Unrestricted	Unrestricted	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted
Revenues:												
Local Control Funding Formula												
LCFF / General Purpose	\$ -	\$ -	\$ 631,394	\$ -	\$ 3,242,658	\$ -	\$ 1,219,472	\$ -	\$ 4,564,282	\$ -	\$ 9,657,806	\$ -
EPA	-	-	220,047	-	1,008,025	-	440,102	-	2,092,130	-	3,760,304	-
In-Lieu Property Taxes	-	-	526,000	-	2,100,000	-	1,080,000	-	3,000,000	-	6,706,000	-
Total Local Control Funding Formula	-	-	1,377,441	-	6,350,683	-	2,739,574	-	9,656,412	-	20,124,110	-
Federal	-	-	-	23,250	-	98,500	-	46,500	-	161,625	-	329,875
State	-	-	28,544	8,119	134,487	33,687	57,089	16,238	197,601	56,204	417,721	114,248
Local	-	674,500	18,356	88,097	84,120	365,449	37,676	176,193	518,008	609,222	1,332,660	1,238,961
Contribution To Restricted Programs	-	-	(51,234)	51,234	(163,591)	163,591	(55,287)	55,287	(298,493)	298,493	(568,605)	568,605
Total Revenues	-	674,500	1,373,107	170,700	6,405,699	661,227	2,779,052	294,218	10,073,528	1,125,544	21,305,886	2,251,689
Expenditures:												
Certificated Salaries - (1000's)	367,867	-	640,631	67,871	2,834,951	393,069	1,272,356	125,304	3,964,053	409,666	9,079,858	995,910
Classified Salaries - (2000's)	657,905	361,860	102,862	25,401	474,274	85,726	126,696	26,810	864,102	196,233	2,587,699	334,170
Employee Benefits - (3000's)	323,906	57,667	174,755	24,949	834,510	128,720	330,756	40,885	1,155,635	166,935	2,877,229	361,489
Books & Supplies - (4000's)	39,000	41,694	16,220	9,619	174,310	39,687	32,790	19,238	463,260	68,204	767,274	136,748
Services - (5000's)	936,188	171,056	55,784	48,260	372,432	55,285	119,872	87,381	2,440,146	318,706	4,095,478	509,632
Capital Outlay - (6000's)	-	-	23,100	-	186,300	-	46,900	-	94,980	-	351,280	-
Transfer of Direct Costs - (7145)	(2,153,729)	-	215,373	-	646,119	-	430,746	-	861,491	-	-	-
Other Outgo - (7141)	-	-	133,622	-	62,643	-	287,272	-	126,357	-	609,894	-
Debt Service - Principal - (7439)	-	-	-	-	130,000	-	-	-	-	-	130,000	-
Debt Service - Interest - (7438)	-	-	-	-	840,713	-	-	-	-	-	840,713	-
Total Expenses	171,137	632,277	1,362,347	176,100	6,556,252	702,487	2,647,388	299,618	9,970,024	1,159,744	21,339,425	2,337,949
Excess (Deficit) from Operations	(171,137)	42,223	10,760	(5,400)	(150,553)	(41,260)	131,664	(5,400)	103,504	(34,200)	(33,539)	(86,260)
Other Financing Transactions:												
Other Financing Sources	-	-	-	-	-	-	-	-	-	-	-	-
Capital Outlay - (6000's)	-	-	-	-	-	-	-	-	-	-	-	-
Debt Service - Principal - (7000's)	-	-	-	-	-	-	-	-	-	-	-	-
Excess (deficit)	(171,137)	42,223	10,760	(5,400)	(150,553)	(41,260)	131,664	(5,400)	103,504	(34,200)	(33,539)	(86,260)
Fund Balance, Beginning (Estimated)	339,404	74,736	589,383	5,400	906,041	149,902	3,558,840	5,400	852,632	42,869	6,321,036	203,571
Fund Balance, Ending	\$ 168,267	\$ 116,959	\$ 600,143	\$ -	\$ 755,488	\$ 108,642	\$ 3,690,504	\$ -	\$ 956,136	\$ 8,669	\$ 6,287,497	\$ 117,311
Components of Ending Fund Balance:												
Designated Amounts:												
Reserve: 10% of expenditures	-	63,228	136,235	-	-	-	264,739	-	997,002	-	1,461,204	-
Restricted Cash	-	-	-	-	974,938	-	-	-	-	-	974,938	-
Prepaid Expenditures	-	-	-	-	-	-	-	-	-	-	-	-
Temporarily Restricted	-	-	-	-	-	108,642	-	-	-	8,669	-	117,311
Unrestricted	168,267	53,731	463,908	-	(219,450)	-	3,425,765	-	(40,866)	-	3,851,355	-
Total	\$ 168,267	\$ 116,959	\$ 600,143	\$ -	\$ 755,488	\$ 108,642	\$ 3,690,504	\$ -	\$ 956,136	\$ 8,669	\$ 6,287,497	\$ 117,311

Rocklin Academy Family of Schools
Statement of Revenues, Expenditures and Changes in Fund Balance
2017-18 BUDGET PROPOSAL
2018-19

	<u>Support Services</u>	<u>Preschool</u>	<u>Meyers</u>	<u>WSCA</u>	<u>Rocklin Academy</u>	<u>Gateway</u>	<u>Combined</u>
Revenues:							
Local Control Funding Formula	\$ -	\$ -	\$ 1,423,673	\$ 6,621,331	\$ 2,830,650	\$ 9,866,553	\$ 20,742,207
Federal	-	-	23,250	98,500	46,500	161,625	329,875
State	-	-	36,663	168,174	73,327	253,805	531,969
Local	-	674,500	106,453	449,569	213,869	1,127,230	2,571,621
Total Revenues	-	674,500	1,590,039	7,337,574	3,164,346	11,409,213	24,175,672
Expenditures:							
Certificated Salaries - (1000's)	377,064	-	726,215	3,287,721	1,432,602	4,483,062	10,306,664
Classified Salaries - (2000's)	674,353	370,907	131,470	574,000	157,344	1,086,843	2,994,917
Employee Benefits - (3000's)	340,101	59,109	209,689	1,005,792	390,223	1,388,699	3,393,613
Books & Supplies - (4000's)	40,170	43,779	26,614	220,417	53,589	547,408	931,977
Services - (5000's)	949,274	176,188	101,765	425,889	208,071	2,996,418	4,857,605
Capital Outlay - (6000's)	-	-	-	-	-	-	-
Transfer of Direct Costs - (7145)	(2,224,825)	-	222,483	667,448	444,965	889,929	-
Other Outgo - (7141)	-	-	133,622	62,643	287,272	126,357	609,894
Debt Service - Principal - (7439)	-	-	-	145,000	-	-	145,000
Debt Service - Interest - (7438)	-	-	-	830,000	-	-	830,000
Total Expenses	156,137	649,983	1,551,858	7,218,910	2,974,066	11,518,716	24,069,670
Excess (Deficit) from Operations	(156,137)	24,517	38,181	118,664	190,280	(109,503)	106,002
Other Financing Transactions:							
Other Financing Sources	-	-	-	-	-	-	-
Capital Outlay - (6000's)	-	-	-	-	-	-	-
Debt Service - Principal - (7000's)	-	-	-	-	-	-	-
Excess (deficit)	(156,137)	24,517	38,181	118,664	190,280	(109,503)	106,002
Fund Balance, Beginning	168,267	116,959	600,143	864,130	3,690,504	964,805	6,404,808
Fund Balance, Ending	\$ 12,130	\$ 141,476	\$ 638,324	\$ 982,794	\$ 3,880,784	\$ 855,302	\$ 6,510,810
Components of Ending Fund Balance:							
Designated Amounts:							
Reserve: 10% of expenditures	15,614	64,998	155,186	-	297,407	1,151,872	1,685,077
Restricted Cash	-	-	-	974,938	-	-	974,938
Prepaid Expenditures	-	-	-	-	-	-	-
Temporarily Restricted	-	-	-	108,642	-	8,669	117,311
Unrestricted	(3,484)	76,478	483,138	(100,786)	3,583,377	(305,239)	3,733,484
	\$ 12,130	\$ 141,476	\$ 638,324	\$ 982,794	\$ 3,880,784	\$ 855,302	\$ 6,510,810

Rocklin Academy Family of Schools
Statement of Revenues, Expenditures and Changes in Fund Balance
2017-18 BUDGET PROPOSAL
2019-20

	<u>Support Services</u>	<u>Preschool</u>	<u>Meyers</u>	<u>WSCA</u>	<u>Rocklin Academy</u>	<u>Gateway</u>	<u>Combined</u>
Revenues:							
Local Control Funding Formula	\$ -	\$ -	\$ 1,458,786	\$ 6,816,436	\$ 2,904,933	\$ 10,010,872	\$ 21,191,027
Federal	-	-	23,250	98,500	46,500	161,625	329,875
State	-	-	36,663	168,174	73,327	253,805	531,969
Local	-	674,500	106,453	449,569	213,869	1,127,230	2,571,621
Total Revenues	-	674,500	1,625,152	7,532,679	3,238,629	11,553,532	24,624,492
Expenditures:							
Certificated Salaries - (1000's)	260,935	-	744,370	3,369,914	1,468,417	4,540,139	10,383,775
Classified Salaries - (2000's)	691,212	380,180	134,757	588,350	161,278	1,114,014	3,069,791
Employee Benefits - (3000's)	326,525	62,064	220,173	1,056,082	409,734	1,443,134	3,517,712
Books & Supplies - (4000's)	42,179	45,968	27,945	231,438	56,268	561,093	964,891
Services - (5000's)	996,738	184,997	106,853	447,183	218,475	3,086,328	5,040,574
Capital Outlay - (6000's)	-	-	-	-	-	-	-
Transfer of Direct Costs - (7145)	(2,317,589)	-	231,759	695,277	463,518	927,035	-
Other Outgo - (7141)	-	-	133,622	62,643	287,272	126,357	609,894
Debt Service - Principal - (7439)	-	-	-	155,000	-	-	155,000
Debt Service - Interest - (7438)	-	-	-	817,000	-	-	817,000
Total Expenses	-	673,209	1,599,479	7,422,887	3,064,962	11,798,100	24,558,637
Excess (Deficit) from Operations	-	1,291	25,673	109,792	173,667	(244,568)	65,855
Other Financing Transactions:							
Other Financing Sources	-	-	-	-	-	-	-
Capital Outlay - (6000's)	-	-	-	-	-	-	-
Debt Service - Principal - (7000's)	-	-	-	-	-	-	-
Excess (deficit)	-	1,291	25,673	109,792	173,667	(244,568)	65,855
Fund Balance, Beginning	12,130	141,476	638,324	982,794	3,880,784	855,302	6,510,810
Fund Balance, Ending	\$ 12,130	\$ 142,767	\$ 663,997	\$ 1,092,586	\$ 4,054,452	\$ 610,734	\$ 6,576,665
Components of Ending Fund Balance:							
Designated Amounts:							
Reserve: 10% of expenditures	-	67,321	159,948	-	306,496	1,179,810	1,713,575
Restricted Cash	-	-	-	974,938	-	-	974,938
Prepaid Expenditures	-	-	-	-	-	-	-
Temporarily Restricted	-	-	-	108,642	-	8,669	117,311
Unrestricted	12,130	75,446	504,049	9,006	3,747,956	(577,745)	3,770,841
	\$ 12,130	\$ 142,767	\$ 663,997	\$ 1,092,586	\$ 4,054,452	\$ 610,734	\$ 6,576,665

Cash Flow Projections

ROCKLIN ACADEMY FAMILY OF SCHOOLS

2017-18 BUDGET PROPOSAL

2017-18 Cashflow Projection

DESCRIPTION	OBJECT	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	ACCRUAL	TOTAL
A. BEGINNING CASH	N/A														
	9110	4,064,372	2,188,387	1,863,328	3,070,903	3,052,478	2,065,676	2,377,832	2,209,328	1,853,861	2,837,717	2,714,409	2,637,386		
B. RECEIPTS															
Revenue Limit Sources															
LCFF / General Purpose	8010-8019	482,890	482,890	869,203	869,203	869,203	869,203	869,203	869,203	869,203	869,203	869,203	869,199	-	9,657,806
EPA	8012	-	-	940,076	-	-	940,076	-	-	940,076	-	-	940,076	-	3,760,304
In-Lieu Property Taxes	8080-8099	-	402,360	804,720	536,480	536,480	536,480	536,480	536,480	536,480	570,010	570,010	570,010	570,010	6,706,000
TOTAL LCFF		482,890	885,250	2,613,999	1,405,683	1,405,683	2,345,759	1,405,683	1,405,683	2,345,759	1,439,213	1,439,213	2,379,285	570,010	20,124,110
Federal Revenue	8100-8299	-	29,689	-	59,378	-	65,975	-	82,469	-	-	-	-	92,364	329,875
State Revenue	8300-8599	-	-	-	-	79,795	26,598	21,279	31,918	-	26,598	26,598	53,197	265,986	531,969
Local	8600-8799	-	-	180,000	257,200	154,300	154,300	154,300	154,300	437,200	154,300	154,300	385,700	385,721	2,571,621
All Other Financing Sources	8930-8979	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL RECEIPTS		482,890	914,939	2,793,999	1,722,261	1,639,778	2,526,657	1,647,237	1,591,901	2,865,428	1,620,111	1,620,111	2,818,182	1,314,081	23,557,575
C. DISBURSEMENTS															
Certificated Salaries	1000-1999	647,513	856,400	856,400	856,400	856,400	856,400	856,400	856,400	856,400	856,400	856,400	864,255	-	10,075,768
Classified Salaries	2000-2999	189,355	248,400	248,400	248,400	248,400	248,400	248,400	248,400	248,400	248,400	248,400	248,514	-	2,921,869
Employee Benefits (All)	3000-3999	229,603	276,200	276,200	276,200	276,200	276,200	276,200	276,200	276,200	276,200	276,200	247,115	-	3,238,718
Books, Supplies	4000-4999	235,046	72,322	45,201	90,402	90,402	45,201	108,483	36,161	36,161	36,161	36,161	54,200	18,121	904,022
Services	5000-5999	230,256	230,256	460,511	230,256	1,151,278	322,358	322,358	276,307	460,511	322,358	276,307	276,300	46,054	4,605,110
Capital Outlay	6000-6999	175,640	87,820	52,692	35,128	-	-	-	-	-	-	-	-	-	351,280
Other Outgo	7141	-	-	-	-	-	-	-	250,000	-	-	-	-	359,894	609,894
Debt Service - Principal	7439	500	500	500	500	500	62,400	500	500	500	500	500	62,400	200	130,000
Debt Service - Interest	7438	3,742	3,400	3,400	3,400	3,400	403,542	3,400	3,400	3,400	3,400	3,166	403,063	-	840,713
All Other Financing Sources		-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL DISBURSEMENTS		1,711,655	1,775,298	1,943,304	1,740,686	2,626,580	2,214,501	1,815,741	1,947,368	1,881,572	1,743,419	1,697,134	2,155,847	424,269	23,677,374
D. PRIOR YEAR TRANSACTIONS															
Cash Not In Treasury	9111-9199														-
Accounts Receivable (Governments)	9290	892,100	535,300	356,880				-							1,784,280
Prepaid Expenditures	9330							-							-
Other Current Assets	9340														-
Accounts Payable	9500-9599	(539,320)													(539,320)
Deferred Revenue	9650														-
Restricted Cash	9910	(1,000,000)													(1,000,000)
TOTAL PRIOR YEAR TRANSACTIONS		(647,220)	535,300	356,880	-	-	-	-	-	-	-	-	-	-	244,960
E. NET INCREASE/DECREASE (B-C+D)		(1,875,985)	(325,059)	1,207,575	(18,425)	(986,802)	312,156	(168,504)	(355,467)	983,856	(123,308)	(77,023)	662,335	889,812	125,161
F. ENDING CASH (A + E)		2,188,387	1,863,328	3,070,903	3,052,478	2,065,676	2,377,832	2,209,328	1,853,861	2,837,717	2,714,409	2,637,386	3,299,721		
G. ENDING CASH, PLUS ACCRUALS															4,189,533

Cash with County
 General Checking
 Cash In Banks

Total Revenues	23,557,575
Total Expenditures	23,677,374
Net Income	(119,799)
**Plus capital outlay	351,280
Plus interest expense	830,000
Adjusted income	1,061,481
Scheduled Debt Service	840,713
Paid from Debt Issuance	0
Net Debt Service	840,713
	1.26

Expenses	23,677,374
Days per year	365
Exp per day	64,870
Cash	3,299,721
Days Cash On Hand	51
Cash + Deferral	4,189,533
	65
Cash + Deferral - AP	4,613,802
	71

ROCKLIN ACADEMY FAMILY OF SCHOOLS

2017-18 BUDGET PROPOSAL

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														
	9110	3,299,721	2,489,771	2,094,928	3,222,269	3,253,365	2,230,457	2,509,204	2,349,485	2,007,564	2,952,773	2,840,486	2,777,917		
B. RECEIPTS															
Revenue Limit Sources															
LCFF / General Purpose	8010-8019	522,214	522,214	939,984	939,984	939,984	939,984	939,984	939,984	939,984	939,984	939,984	939,988	-	10,444,272
EPA	8012	-	-	897,984	-	-	897,984	-	-	897,984	-	-	897,983	-	3,591,935
In-Lieu Property Taxes	8080-8099	-	402,360	804,720	536,480	536,480	536,480	536,480	536,480	536,480	570,010	570,010	570,010	570,010	6,706,000
TOTAL LCFF		522,214	924,574	2,642,688	1,476,464	1,476,464	2,374,448	1,476,464	1,476,464	2,374,448	1,509,994	1,509,994	2,407,981	570,010	20,742,207
Federal Revenue	8100-8299	-	29,689	-	59,378	-	-	65,975	-	82,469	-	-	-	92,364	329,875
State Revenue	8300-8599	-	-	-	-	79,795	26,598	21,279	31,918	-	26,598	26,598	53,197	265,986	531,969
Local	8600-8799	-	-	180,000	257,200	154,300	154,300	154,300	154,300	437,200	154,300	154,300	385,700	385,721	2,571,621
All Other Financing Sources	8930-8979	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL RECEIPTS		522,214	954,263	2,822,688	1,793,042	1,710,559	2,555,346	1,718,018	1,662,682	2,894,117	1,690,892	1,690,892	2,846,878	1,314,081	24,175,672
C. DISBURSEMENTS															
Certificated Salaries	1000-1999	661,413	876,100	876,100	876,100	876,100	876,100	876,100	876,100	876,100	876,100	876,100	884,251	-	10,306,664
Classified Salaries	2000-2999	193,755	254,600	254,600	254,600	254,600	254,600	254,600	254,600	254,600	254,600	254,600	255,162	-	2,994,917
Employee Benefits (All)	3000-3999	220,291	291,268	291,268	291,268	291,268	291,268	291,268	291,268	291,268	291,268	291,268	260,642	-	3,393,613
Books, Supplies	4000-4999	242,314	74,558	46,599	93,198	93,198	46,599	111,837	37,279	37,279	37,279	37,279	55,900	18,658	931,977
Services	5000-5999	242,880	242,880	485,761	242,880	1,214,401	340,032	340,032	291,456	485,761	340,032	291,456	291,500	48,534	4,857,605
Capital Outlay	6000-6999	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Outgo	7141	-	-	-	-	-	-	-	250,000	-	-	-	-	359,894	609,894
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	398,400	3,400	3,400	3,400	3,400	2,258	398,400	-	830,000
All Other Financing Sources	9910	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL DISBURSEMENTS		1,564,895	1,743,306	1,958,228	1,761,946	2,733,467	2,276,599	1,877,737	2,004,603	1,948,908	1,803,179	1,753,461	2,215,455	427,886	24,069,670
D. PRIOR YEAR TRANSACTIONS															
Cash Not In Treasury	9111-9199	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accounts Receivable (Governments)	9290	657,000	394,200	262,881	-	-	-	-	-	-	-	-	-	-	1,314,081
Prepaid Expenditures	9330	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Current Assets	9340	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accounts Payable	9500-9599	(424,269)	-	-	-	-	-	-	-	-	-	-	-	-	(424,269)
Deferred Revenue	9650	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Restricted Cash	9910	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL PRIOR YEAR TRANSACTIONS		232,731	394,200	262,881	-	-	-	-	-	-	-	-	-	-	889,812
E. NET INCREASE/DECREASE (B-C+D)		(809,950)	(394,843)	1,127,341	31,096	(1,022,908)	278,747	(159,719)	(341,921)	945,209	(112,287)	(62,569)	631,423	886,195	995,814
F. ENDING CASH (A + E)		2,489,771	2,094,928	3,222,269	3,253,365	2,230,457	2,509,204	2,349,485	2,007,564	2,952,773	2,840,486	2,777,917	3,409,340		
G. ENDING CASH, PLUS ACCRUALS															4,295,535

Total Revenues	24,175,672
Total Expenditures	24,069,670
Net Income	106,002
**Plus capital outlay	0
Plus interest expense	817,000
Adjusted income	923,002
Scheduled Debt Service	830,000
Paid from Debt Issuance	0
Net Debt Service	830,000
	1.11

Expenses	24,069,670
Days per year	365
Exp per day	65,944
Cash	3,409,340
Days Cash On Hand	52
Cash + Deferral	4,295,535
	65
Cash + Deferral - AP	4,723,421
	72

ROCKLIN ACADEMY FAMILY OF SCHOOLS

2017-18 BUDGET PROPOSAL

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	3,409,340	2,666,101	2,250,963	3,363,844	3,289,795	2,228,048	2,500,210	2,333,928	1,989,907	2,920,985	2,804,768	2,739,672		
B. RECEIPTS															
Revenue Limit Sources															
LCFF / General Purpose	8010-8019	545,597	545,597	982,075	982,075	982,075	982,075	982,075	982,075	982,075	982,075	982,075	982,075	-	10,911,944
EPA	8012	-	-	893,271	-	-	893,271	-	-	893,271	-	-	893,270	-	3,573,083
In-Lieu Property Taxes	8080-8099	-	402,360	804,720	536,480	536,480	536,480	536,480	536,480	536,480	570,010	570,010	570,010	570,010	6,706,000
TOTAL LCFF		545,597	947,957	2,680,066	1,518,555	1,518,555	2,411,826	1,518,555	1,518,555	2,411,826	1,552,085	1,552,085	2,445,355	570,010	21,191,027
Federal Revenue	8100-8299	-	29,689	-	59,378	-	-	65,975	-	82,469	-	-	-	92,364	329,875
State Revenue	8300-8599	-	-	-	-	79,795	26,598	21,279	31,918	-	26,598	26,598	53,197	265,986	531,969
Local	8600-8799	60	-	180,000	154,300	154,300	154,300	154,300	154,300	437,200	154,300	154,300	385,700	488,561	2,571,621
All Other Financing Sources	8930-8979	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL RECEIPTS		545,657	977,646	2,860,066	1,732,233	1,752,650	2,592,724	1,760,109	1,704,773	2,931,495	1,732,983	1,732,983	2,884,252	1,416,921	24,624,492
C. DISBURSEMENTS															
Certificated Salaries	1000-1999	617,512	887,800	887,800	887,800	887,800	887,800	887,800	887,800	887,800	887,800	887,800	888,263	-	10,383,775
Classified Salaries	2000-2999	182,616	262,500	262,500	262,500	262,500	262,500	262,500	262,500	262,500	262,500	262,500	262,175	-	3,069,791
Employee Benefits (All)	3000-3999	210,739	303,564	303,564	303,564	303,564	303,564	303,564	303,564	303,564	303,564	303,564	271,333	-	3,517,712
Books, Supplies	4000-4999	250,872	77,191	48,245	96,489	96,489	48,245	115,787	38,596	38,596	38,596	38,596	57,900	19,289	964,891
Services	5000-5999	252,029	252,029	504,057	252,029	1,260,144	352,840	352,840	302,434	504,057	352,840	302,434	302,400	50,441	5,040,574
Capital Outlay	6000-6999	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Outgo	7141	-	-	-	-	-	-	-	250,000	-	-	-	-	359,894	609,894
Debt Service - Principal	7439	500	500	500	500	500	74,400	500	500	500	500	500	74,400	1,200	155,000
Debt Service - Interest	7438	3,742	3,400	3,400	3,400	3,400	391,213	3,400	3,400	3,400	3,400	2,685	392,160	-	817,000
All Other Financing Sources		-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL DISBURSEMENTS		1,518,010	1,786,984	2,010,066	1,806,282	2,814,397	2,320,562	1,926,391	2,048,794	2,000,417	1,849,200	1,798,079	2,248,631	430,824	24,558,637
D. PRIOR YEAR TRANSACTIONS															
Cash Not In Treasury	9111-9199	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accounts Receivable (Governments)	9290	657,000	394,200	262,881	-	-	-	-	-	-	-	-	-	-	1,314,081
Prepaid Expenditures	9330	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Current Assets	9340	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accounts Payable	9500-9599	(427,886)	-	-	-	-	-	-	-	-	-	-	-	-	(427,886)
Deferred Revenue	9650	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Restricted Cash	9910	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL PRIOR YEAR TRANSACTIONS		229,114	394,200	262,881	-	-	-	-	-	-	-	-	-	-	886,195
E. NET INCREASE/DECREASE (B-C+D)		(743,239)	(415,138)	1,112,881	(74,049)	(1,061,747)	272,162	(166,282)	(344,021)	931,078	(116,217)	(65,096)	635,621	986,097	952,050
F. ENDING CASH (A + E)		2,666,101	2,250,963	3,363,844	3,289,795	2,228,048	2,500,210	2,333,928	1,989,907	2,920,985	2,804,768	2,739,672	3,375,293		
G. ENDING CASH, PLUS ACCRUALS															4,361,390

Total Revenues	24,624,492
Total Expenditures	24,558,637
Net Income	65,855
**Plus capital outlay	0
Plus interest expense	817,000
Adjusted income	<u>882,855</u>
Scheduled Debt Service	816,750
Paid from Debt Issuance	0
Net Debt Service	<u>816,750</u>
	<u>1.08</u>

Expenses	24,558,637
Days per year	365
Exp per day	67,284
Cash	3,375,293
Days Cash On Hand	50
Cash + Deferral	4,361,390
	65
Cash + Deferral - AP	4,792,214
	71

Statement of Revenue, Expenditures and
Change in Fund Balance

By Site

Rocklin Academy Family of Schools
Statement of Revenues, Expenditures and Changes in Fund Balance
2017-18 BUDGET PROPOSAL
Meyers - at a glance

	Combined 2017-18	Combined 2018-19	Combined 2019-20
Enrollment:	186.00	186.00	186.00
Projected ADA:	180.42	180.42	180.42
<u>Revenues:</u>			
Local Control Funding Formula	\$ 1,377,441	\$ 1,423,673	\$ 1,458,786
Federal	23,250	23,250	23,250
State	36,663	36,663	36,663
Local	106,453	106,453	106,453
Total Revenues	1,543,807	1,590,039	1,625,152
<u>Expenditures:</u>			
Certificated Salaries - (1000's)	708,502	726,215	744,370
Classified Salaries - (2000's)	128,263	131,470	134,757
Employee Benefits - (3000's)	199,704	209,689	220,173
Books & Supplies - (4000's)	25,839	26,614	27,945
Services - (5000's)	104,044	101,765	106,853
Capital Outlay - (6000's)	23,100	-	-
Transfer of Direct Costs - (7145)	215,373	222,483	231,759
Other Outgo - (7141)	133,622	133,622	133,622
Debt Service - Principal - (7439)	-	-	-
Debt Service - Interest - (7438)	-	-	-
Total Expenses	1,538,447	1,551,858	1,599,479
Excess (Deficit) from Operations	5,360	38,181	25,673
Fund Balance, Beginning (Estimated)	594,783	600,143	638,324
Fund Balance, Ending	\$ 600,143	\$ 638,324	\$ 663,997

Staffing - Full Time Equivalent (FTE)

<i>Certificated</i>	FTE	<i>Special Education</i>	FTE
Teacher	7.00	Director (Contracted)	0.04
Music	0.40	Coordinator	0.06
Intervention	0.55	Education Specialist	0.40
TOSA	0.36	Speech	0.40
Nurse	0.07	Psychologist (Contracted)	0.20
Administration	1.00	Technician	0.10
		Aide	1.00
<i>Classified</i>			
Yard Duty	1.20	Total	15.14
PE instructor	0.36	Certificated	10.48
Office	2.00	Classified	4.66

Rocklin Academy Family of Schools
Statement of Revenues, Expenditures and Changes in Fund Balance
2017-18 BUDGET PROPOSAL
Turnstone - at a glance

	Combined 2017-18	Combined 2018-19	Combined 2019-20
Enrollment:	372.00	372.00	372.00
Projected ADA:	360.84	360.84	360.84
Revenues:	0.9700		
Local Control Funding Formula	\$ 2,739,574	\$ 2,830,650	\$ 2,904,933
Federal	46,500	46,500	46,500
State	73,327	73,327	73,327
Local	213,869	213,869	213,869
Total Revenues	3,073,270	3,164,346	3,238,629
Expenditures:			
Certificated Salaries - (1000's)	1,397,660	1,432,602	1,468,417
Classified Salaries - (2000's)	153,506	157,344	161,278
Employee Benefits - (3000's)	371,641	390,223	409,734
Books & Supplies - (4000's)	52,028	53,589	56,268
Services - (5000's)	207,253	208,071	218,475
Capital Outlay - (6000's)	46,900	-	-
Transfer of Direct Costs - (7145)	430,746	444,965	463,518
Other Outgo - (7141)	287,272	287,272	287,272
Debt Service - Principal - (7439)	-	-	-
Debt Service - Interest - (7438)	-	-	-
Total Expenses	2,947,006	2,974,066	3,064,962
Excess (Deficit) from Operations	126,264	190,280	173,667
Fund Balance, Beginning (Estimated)	3,564,240	3,690,504	3,880,784
Fund Balance, Ending	\$ 3,690,504	\$ 3,880,784	\$ 4,054,451

Staffing - Full Time Equivalent (FTE)

Certificated	FTE	Special Education	FTE
Teacher	14.10	Director (Contracted)	0.08
Music	0.60	Coordinator	0.12
PE	0.50	Education Specialist	0.40
Intervention	1.00	Speech	0.80
TOSA	0.87	Psychologist (Contracted)	0.40
Nurse	0.14	Technician	0.20
Administration	1.00	Aide	0.50
Classified		Total	25.59
Yard Duty	2.48	Certificated	20.01
PE instructor	0.40	Classified	5.58
Office	2.00		

Rocklin Academy Family of Schools
Statement of Revenues, Expenditures and Changes in Fund Balance
2017-18 BUDGET PROPOSAL
Western Sierra - at a glance

	<u>Combined 2017-18</u>	<u>Combined 2018-19</u>	<u>Combined 2019-20</u>
Enrollment:	788.00	788.00	788.00
Projected ADA:	748.60	748.60	748.60
Revenues:			
Local Control Funding Formula	\$ 6,350,683	\$ 6,621,331	\$ 6,816,436
Federal	98,500	98,500	98,500
State	168,174	168,174	168,174
Local	449,569	449,569	449,569
Total Revenues	<u>7,066,926</u>	<u>7,337,574</u>	<u>7,532,679</u>
Expenditures:			
Certificated Salaries - (1000's)	3,228,020	3,287,721	3,369,914
Classified Salaries - (2000's)	560,000	574,000	588,350
Employee Benefits - (3000's)	963,230	1,005,792	1,056,082
Books & Supplies - (4000's)	213,997	220,417	231,438
Services - (5000's)	427,717	425,889	447,183
Capital Outlay - (6000's)	186,300	-	-
Transfer of Direct Costs - (7145)	646,119	667,448	695,277
Other Outgo - (7141)	62,643	62,643	62,643
Debt Service - Principal - (7439)	130,000	145,000	155,000
Debt Service - Interest - (7438)	840,713	830,000	817,000
Total Expenses	<u>7,258,739</u>	<u>7,218,910</u>	<u>7,422,887</u>
Excess (Deficit) from Operations	(191,813)	118,664	109,792
Fund Balance, Beginning (Estimated)	1,055,943	864,130	982,794
Fund Balance, Ending	<u>\$ 864,130</u>	<u>\$ 982,794</u>	<u>\$ 1,092,586</u>

Staffing - Full Time Equivalent (FTE)

Certificated	FTE	Special Education	FTE
Teacher	34.14	Director (Contracted)	0.12
Intervention	1.00	Coordinator	0.18
TOSA	1.24	Education Specialist	2.80
Nurse	0.21	Speech	0.66
Administration	4.00	Psychologist	1.90
		Technician	0.30
		Aide	3.33
Classified			
Facilities Manager	1.00	Total	62.94
Custodial	2.00	Certificated	46.25
Office	10.06	Classified	16.69

Rocklin Academy Family of Schools
Statement of Revenues, Expenditures and Changes in Fund Balance
2017-18 BUDGET PROPOSAL
Gateway - at a glance

	<u>Combined 2017-18</u>	<u>Combined 2018-19</u>	<u>Combined 2019-20</u>
Enrollment:	1,294.00	1,287.00	1,274.00
Projected ADA:	1,248.98	1,242.93	1,231.18
Revenues:			
Local Control Funding Formula	\$ 9,656,412	\$ 9,866,553	\$ 10,010,872
Federal	161,625	161,625	161,625
State	253,805	253,805	253,805
Local	1,127,230	1,127,230	1,127,230
Total Revenues	<u>11,199,072</u>	<u>11,409,213</u>	<u>11,553,532</u>
Expenditures:			
Certificated Salaries - (1000's)	4,373,719	4,483,062	4,540,139
Classified Salaries - (2000's)	1,060,335	1,086,843	1,114,014
Employee Benefits - (3000's)	1,322,570	1,388,699	1,443,134
Books & Supplies - (4000's)	531,464	547,408	561,093
Services - (5000's)	2,758,852	2,996,418	3,086,328
Capital Outlay - (6000's)	94,980	-	-
Transfer of Direct Costs - (7145)	861,491	889,929	927,035
Other Outgo - (7141)	126,357	126,357	126,357
Debt Service - Principal - (7439)	-	-	-
Debt Service - Interest - (7438)	-	-	-
Total Expenses	<u>11,129,768</u>	<u>11,518,716</u>	<u>11,798,100</u>
Excess (Deficit) from Operations	69,304	(109,503)	(244,568)
Fund Balance, Beginning (Estimated)	895,501	964,805	855,302
Fund Balance, Ending	<u>\$ 964,805</u>	<u>\$ 855,302</u>	<u>\$ 610,734</u>

Staffing - Full Time Equivalent (FTE)

Certificated	FTE	Special Education	FTE
Teacher	48.75	Director (Contracted)	0.12
Music	2.00	Coordinator	0.24
PE	3.43	Education Specialist	2.40
Intervention	3.20	Speech	1.80
TOSA	2.33	Psychologist	0.40
Nurse	0.28	Psychologist (Contracted)	1.00
Administration	3.00	Technician	0.40
		Aide	7.90
Classified			
Yard duty	7.67	Total	98.70
Custodial	4.00	Certificated	68.95
Office	6.53	Classified	29.75
Food services	3.25		

Alternative Forms

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

PROPOSED BUDGET REPORT

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

Description	Object Code	Budget			Projected Actuals	
		Unrestricted	Restricted	Combined		
A REVENUES						
1 LCFF Sources						
State Aid - Current Year	8015	631,394	-	631,394	620,243	98%
Education Protection Account State Aid - Current Year	8012	220,047	-	220,047	230,727	105%
State Aid - Prior Years	8019	-	-	-	-	-
Transfers to Charter Schools In Lieu of Property Taxes	8096	526,000	-	526,000	489,220	93%
Other LCFF Transfers	8091, 8097	-	-	-	-	-
Total, LCFF Sources		1,377,441	-	1,377,441	1,340,190	97%
2 Federal Revenues (See NOTE in Section L)						
No Child Left Behind	8290	-	-	-	-	-
Special Education - Federal	8181, 8182	-	23,250	23,250	22,733	98%
Child Nutrition - Federal	8220	-	-	-	-	-
Other Federal Revenues	8110, 8260-8299	-	-	-	-	-
Total, Federal Revenues		-	23,250	23,250	22,733	98%
3 Other State Revenues						
All Other State Revenues	8500	28,544	8,119	36,663	75,161	205%
Total, Other State Revenues		28,544	8,119	36,663	75,161	
4 Other Local Revenues						
Special Education - State	8792	-	88,097	88,097	94,390	107%
All Other Local Revenues	8600-8699	18,356	-	18,356	29,220	159%
Total, Local Revenues		18,356	88,097	106,453	123,610	116%
5 TOTAL REVENUES		1,424,341	119,466	1,543,807	1,561,694	101%
B EXPENDITURES						
1 Certificated Salaries						
Certificated Teachers' Salaries	1100	509,791	56,928	566,719	531,651	94%
Certificated Pupil Support Salaries	1200	27,840	3,236	31,076	19,477	63%
Certificated Supervisors' and Administrators' Salaries	1300	103,000	7,707	110,707	107,127	97%
Other Certificated Salaries	1900	-	-	-	-	-
Total, Certificated Salaries		640,631	67,871	708,502	658,255	93%
2 Noncertificated Salaries						
Noncertificated Instructional Salaries	2100	35,748	20,835	56,583	52,356	93%
Noncertificated Support Salaries	2200	-	-	-	-	-
Noncertificated Supervisors' and Administrators' Salaries	2300	-	-	-	-	-
Clerical and Office Salaries	2400	67,114	4,566	71,680	67,106	94%
Other Noncertificated Salaries	2900	-	-	-	-	-
Total, Noncertificated Salaries		102,862	25,401	128,263	119,462	93%
3 Employee Benefits						
STRS	3101-3102	68,729	9,791	78,520	76,042	97%
PERS	3201-3202	9,972	4,014	13,986	17,436	125%
OASDI / Medicare / Alternative	3301-3302	16,486	2,814	19,300	20,392	106%
Health and Welfare Benefits	3401-3402	49,247	8,281	57,528	80,725	140%
Unemployment Insurance	3501-3502	321	49	370	399	108%
Workers' Compensation Insurance	3601-3602	-	-	-	-	-
OPEB, Allocated	3701-3702	-	-	-	-	-
OPEB, Active Employees	3751-3752	-	-	-	-	-
Other Employee Benefits	3901-3902	30,000	-	30,000	-	-
Total, Employee Benefits		174,755	24,949	199,704	194,994	98%
4 Books and Supplies						
Approved Textbooks and Core Curricula Materials	4100	-	8,119	8,119	13,740	169%
Books and Other Reference Materials	4200	-	-	-	-	-
Materials and Supplies	4300	16,220	1,500	17,720	28,905	163%
Noncapitalized Equipment	4400	-	-	-	-	-
Food	4700	-	-	-	-	-
Total, Books and Supplies		16,220	9,619	25,839	42,645	165%

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

PROPOSED BUDGET REPORT

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

Description	Object Code	Budget			Projected Actuals	
		Unrestricted	Restricted	Combined		
5 Services and Other Operating Expenditures						
Subagreements for Services	5100	-	-	-	-	-
Travel and Conferences	5200	2,400	400	2,800	3,435	123%
Dues and Memberships	5300	350	-	350	-	-
Insurance	5400	-	-	-	-	-
Operating and Housekeeping Services	5500	-	-	-	-	-
Rentals, Leases, Repairs, and Noncap. Improvements	5600	5,348	-	5,348	38,170	714%
Transfers of Direct Costs	5700	-	-	-	-	-
Professional/Consulting Services and Operating Expend.	5800	47,586	47,860	95,446	100,218	105%
Communications	5900	100	-	100	100	100%
Total, Services and Other Operating Expenditures		55,784	48,260	104,044	141,923	136%
6 Capital Outlay						
Land and Land Improvements	6100	-	-	-	-	-
books and Improvements of buildings	6200	-	-	-	-	-
Books and Media for New School Libraries	6300	-	-	-	-	-
Equipment	6400	23,100	-	23,100	-	-
Equipment Replacement	6500	-	-	-	-	-
Depreciation Expense (accrual basis only)	6900	-	-	-	-	-
Total, Capital Outlay		23,100	-	23,100	-	-
7 Other Outgo						
Transfers of Direct Costs	7145	215,373	-	215,373	158,072	73%
Other Outgo	7141	133,622	-	133,622	136,600	102%
Debt Service:						
Interest	7438	-	-	-	-	-
Principal	7439	-	-	-	-	-
Total, Other Outgo		348,995	-	348,995	294,672	84%
8 TOTAL EXPENDITURES		1,362,347	176,100	1,538,447	1,451,951	94%
C EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES		61,994	(56,634)	5,360	109,743	
D OTHER FINANCING SOURCES / USES						
1 Other Sources						
2 Less: Other Uses						
3 Contributions Between Unrestricted and Restricted Accounts (must net to zero)						
4 Total, Other Financing Sources / Uses		(51,234)	51,234	-		
E NET INCREASE (DECREASE IN FUND BALANCE / NET POSITION)		10,760	(5,400)	5,360		
F FUND BALANCE / NET POSITION						
1 Beginning Fund Balance / Net Position						
Estimated Ending		589,383	5,400	594,783		
2 Ending Fund Balance / Net Position		600,143	-	600,143		

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

PROPOSED BUDGET 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:

Teresa Steltzer
Name

Barbara Patterson
Name

Ace Ensign
Name

Coordinator - 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

tstelzer@placercoe.k12.ca.us
Email Address

bpatterson@rocklin.k12.ca.us
Email Address

aensign@rocklinacadmey.org
Email Address

To the entity that approved the charter school:

(X) 2015-16 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) 2015-16 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) 2015-16 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 - JUNE 30, 2018**

PROPOSED BUDGET 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	Budget			Projected Actuals	
		Unrestricted	Restricted	Combined		
A REVENUES						
1 LCFF Sources						
State Aid - Current Year	8015	1,219,472	-	1,219,472	1,236,657	101%
Education Protection Account State Aid - Current Year	8012	440,102	-	440,102	469,029	107%
State Aid - Prior Years	8019	-	-	-	-	-
Transfers to Charter Schools In Lieu of Property Taxes	8096	1,080,000	-	1,080,000	1,005,764	93%
Other LCFF Transfers	8091, 8097	-	-	-	-	-
Total, LCFF Sources		2,739,574	-	2,739,574	2,711,450	99%
2 Federal Revenues (See NOTE in Section L)						
No Child Left Behind	8290	-	-	-	-	-
Special Education - Federal	8181, 8182	-	46,500	46,500	46,990	101%
Child Nutrition - Federal	8220	-	-	-	-	-
Other Federal Revenues	8110, 8260-8299	-	-	-	-	-
Total, Federal Revenues		-	46,500	46,500	46,990	101%
3 Other State Revenues						
All Other State Revenues	8500	57,089	16,238	73,327	153,675	210%
Total, Other State Revenues		57,089	16,238	73,327	153,675	
4 Other Local Revenues						
Special Education - State	8792	-	176,193	176,193	182,280	103%
All Other Local Revenues	8600-8699	37,676	-	37,676	48,296	128%
Total, Local Revenues		37,676	176,193	213,869	230,576	108%
5 TOTAL REVENUES		2,834,339	238,931	3,073,270	3,142,691	102%
B EXPENDITURES						
1 Certificated Salaries						
Certificated Teachers' Salaries	1100	1,097,373	103,420	1,200,793	1,295,524	108%
Certificated Pupil Support Salaries	1200	65,603	6,471	72,074	38,953	54%
Certificated Supervisors' and Administrators' Salaries	1300	109,380	15,413	124,793	110,981	89%
Other Certificated Salaries	1900	-	-	-	-	-
Total, Certificated Salaries		1,272,356	125,304	1,397,660	1,445,458	103%
2 Noncertificated Salaries						
Noncertificated Instructional Salaries	2100	55,301	17,680	72,981	98,724	135%
Noncertificated Support Salaries	2200	-	-	-	-	-
Noncertificated Supervisors' and Administrators' Salaries	2300	-	-	-	-	-
Clerical and Office Salaries	2400	71,395	9,130	80,525	77,888	97%
Other Noncertificated Salaries	2900	-	-	-	-	-
Total, Noncertificated Salaries		126,696	26,810	153,506	176,612	115%
3 Employee Benefits						
STRS	3101-3102	165,347	18,075	183,422	152,641	83%
PERS	3201-3202	12,107	3,190	15,297	14,669	96%
OASDI / Medicare / Alternative	3301-3302	26,468	3,191	29,659	30,971	104%
Health and Welfare Benefits	3401-3402	126,180	16,354	142,534	140,580	99%
Unemployment Insurance	3501-3502	654	75	729	973	133%
Workers' Compensation Insurance	3601-3602	-	-	-	-	-
OPEB, Allocated	3701-3702	-	-	-	-	-
OPEB, Active Employees	3751-3752	-	-	-	-	-
Other Employee Benefits	3901-3902	-	-	-	-	-
Total, Employee Benefits		330,756	40,885	371,641	339,834	91%
4 Books and Supplies						
Approved Textbooks and Core Curricula Materials	4100	-	16,238	16,238	31,844	196%
Books and Other Reference Materials	4200	-	-	-	-	-
Materials and Supplies	4300	32,790	3,000	35,790	74,775	209%
Noncapitalized Equipment	4400	-	-	-	-	-
Food	4700	-	-	-	-	-
Total, Books and Supplies		32,790	19,238	52,028	106,619	205%

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

PROPOSED BUDGET 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	Budget			Projected Actuals	
		Unrestricted	Restricted	Combined		
5 Services and Other Operating Expenditures						
Subagreements for Services	5100	-	-	-	-	-
Travel and Conferences	5200	4,800	800	5,600	4,770	85%
Dues and Memberships	5300	350	-	350	350	100%
Insurance	5400	-	-	-	-	-
Operating and Housekeeping Services	5500	-	-	-	-	-
Rentals, Leases, Repairs, and Noncap. Improvements	5600	18,685	-	18,685	77,050	412%
Transfers of Direct Costs	5700	-	-	-	-	-
Professional/Consulting Services and Operating Expend.	5800	95,837	86,581	182,418	122,862	67%
Communications	5900	200	-	200	200	100%
Total, Services and Other Operating Expenditures		119,872	87,381	207,253	205,232	99%
6 Capital Outlay						
Land and Land Improvements	6100	-	-	-	-	-
books and Improvements of buildings	6200	-	-	-	-	-
Books and Media for New School Libraries	6300	-	-	-	-	-
Equipment	6400	46,900	-	46,900	-	-
Equipment Replacement	6500	-	-	-	-	-
Depreciation Expense (accrual basis only)	6900	-	-	-	-	-
Total, Capital Outlay		46,900	-	46,900	-	-
7 Other Outgo						
Transfers of Direct Costs	7145	430,746	-	430,746	338,725	79%
Other Outgo	7141	287,272	-	287,272	290,879	101%
Debt Service:						
Interest	7438	-	-	-	-	-
Principal	7439	-	-	-	-	-
Total, Other Outgo		718,018	-	718,018	629,604	88%
8 TOTAL EXPENDITURES		2,647,388	299,618	2,947,006	2,903,359	99%
C EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES		186,951	(60,687)	126,264	239,332	
D OTHER FINANCING SOURCES / USES						
1 Other Sources						
2 Less: Other Uses						
3 Contributions Between Unrestricted and Restricted Accounts (must net to zero)		(55,287)	55,287	-		
4 Total, Other Financing Sources / Uses		(55,287)	55,287	-		
E NET INCREASE (DECREASE IN FUND BALANCE / NET POSITION)		131,664	(5,400)	126,264		
F FUND BALANCE / NET POSITION						
1 Beginning Fund Balance / Net Position						
Estimated Ending		3,558,840	5,400	3,564,240		
2 Ending Fund Balance / Net Position		3,690,504	-	3,690,504		

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

PROPOSED BUDGET 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:

For information in this report, please contact:

For County Fiscal Contact:

For Approving Entity:

For Charter School:

Teresa Steltzer
Name

Barbara Patterson
Name

Ace Ensign
Name

Coordinator - 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

tstelzer@placercoe.k12.ca.us
Email Address

bpatterson@rocklin.k12.ca.us
Email Address

aensign@rocklinacadmey.org
Email Address

To the entity that approved the charter school:

(X) 2015-16 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) 2015-16 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) 2015-16 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 - JUNE 30, 2018**

PROPOSED BUDGET 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	Budget			Projected Actuals	
		Unrestricted	Restricted	Combined		
A REVENUES						
1 LCFF Sources						
State Aid - Current Year	8015	3,242,658	-	3,242,658	2,961,380	91%
Education Protection Account State Aid - Current Year	8012	1,008,025	-	1,008,025	1,021,331	101%
State Aid - Prior Years	8019	-	-	-	-	-
Transfers to Charter Schools In Lieu of Property Taxes	8096	2,100,000	-	2,100,000	1,936,283	92%
Other LCFF Transfers	8091, 8097	-	-	-	-	-
Total, LCFF Sources		6,350,683	-	6,350,683	5,918,994	93%
2 Federal Revenues (See NOTE in Section L)						
No Child Left Behind	8290	-	-	-	-	-
Special Education - Federal	8181, 8182	-	98,500	98,500	94,234	96%
Child Nutrition - Federal	8220	-	-	-	-	-
Other Federal Revenues	8110, 8260-8299	-	-	-	-	-
Total, Federal Revenues		-	98,500	98,500	94,234	96%
3 Other State Revenues						
All Other State Revenues	8500	134,487	33,687	168,174	386,880	230%
Total, Other State Revenues		134,487	33,687	168,174	386,880	
4 Other Local Revenues						
Special Education - State	8792	-	365,449	365,449	378,565	104%
All Other Local Revenues	8600-8699	84,120	-	84,120	234,916	279%
Total, Local Revenues		84,120	365,449	449,569	613,481	136%
5 TOTAL REVENUES		6,569,290	497,636	7,066,926	7,013,589	99%
B EXPENDITURES						
1 Certificated Salaries						
Certificated Teachers' Salaries	1100	2,287,848	265,534	2,553,382	2,463,037	96%
Certificated Pupil Support Salaries	1200	90,065	104,416	194,481	102,968	53%
Certificated Supervisors' and Administrators' Salaries	1300	457,038	23,119	480,157	460,848	96%
Other Certificated Salaries	1900	-	-	-	-	-
Total, Certificated Salaries		2,834,951	393,069	3,228,020	3,026,853	94%
2 Noncertificated Salaries						
Noncertificated Instructional Salaries	2100	-	72,030	72,030	121,877	169%
Noncertificated Support Salaries	2200	129,383	-	129,383	144,321	112%
Noncertificated Supervisors' and Administrators' Salaries	2300	-	-	-	-	-
Clerical and Office Salaries	2400	344,891	13,696	358,587	352,523	98%
Other Noncertificated Salaries	2900	-	-	-	37,469	#DIV/0!
Total, Noncertificated Salaries		474,274	85,726	560,000	656,190	117%
3 Employee Benefits						
STRS	3101-3102	380,850	56,304	437,154	350,062	80%
PERS	3201-3202	63,113	11,756	74,869	66,760	89%
OASDI / Medicare / Alternative	3301-3302	70,733	12,193	82,926	86,117	104%
Health and Welfare Benefits	3401-3402	318,256	42,027	360,283	379,283	105%
Unemployment Insurance	3501-3502	1,558	242	1,800	2,208	123%
Workers' Compensation Insurance	3601-3602	-	-	-	-	-
OPEB, Allocated	3701-3702	-	-	-	-	-
OPEB, Active Employees	3751-3752	-	-	-	-	-
Other Employee Benefits	3901-3902	-	6,198	6,198	-	-
Total, Employee Benefits		834,510	128,720	963,230	884,430	92%
4 Books and Supplies						
Approved Textbooks and Core Curricula Materials	4100	-	33,687	33,687	66,290	197%
Books and Other Reference Materials	4200	-	-	-	-	-
Materials and Supplies	4300	94,810	6,000	100,810	177,343	176%
Noncapitalized Equipment	4400	-	-	-	2,331	#DIV/0!
Food	4700	79,500	-	79,500	94,808	119%
Total, Books and Supplies		174,310	39,687	213,997	340,772	159%

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

PROPOSED BUDGET 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	Budget			Projected Actuals	
		Unrestricted	Restricted	Combined		
5 Services and Other Operating Expenditures						
Subagreements for Services	5100	-	-	-	-	-
Travel and Conferences	5200	38,798	1,000	39,798	21,615	54%
Dues and Memberships	5300	1,000	-	1,000	1,104	110%
Insurance	5400	-	-	-	-	-
Operating and Housekeeping Services	5500	174,013	-	174,013	153,800	88%
Rentals, Leases, Repairs, and Noncap. Improvements	5600	38,813	-	38,813	131,222	338%
Transfers of Direct Costs	5700	-	-	-	-	-
Professional/Consulting Services and Operating Expend.	5800	116,308	54,285	170,593	230,140	135%
Communications	5900	3,500	-	3,500	3,442	98%
Total, Services and Other Operating Expenditures		372,432	55,285	427,717	541,323	127%
6 Capital Outlay						
Land and Land Improvements	6100	-	-	-	-	-
books and Improvements of buildings	6200	-	-	-	1,000	#DIV/0!
Books and Media for New School Libraries	6300	-	-	-	-	-
Equipment	6400	186,300	-	186,300	41,243	22%
Equipment Replacement	6500	-	-	-	-	-
Depreciation Expense (accrual basis only)	6900	-	-	-	-	-
Total, Capital Outlay		186,300	-	186,300	42,243	23%
7 Other Outgo						
Transfers of Direct Costs	7145	646,119	-	646,119	677,451	105%
Other Outgo	7141	62,643	-	62,643	61,209	98%
Debt Service:						
Interest	7438	840,713	-	840,713	851,513	101%
Principal	7439	130,000	-	130,000	136,617	105%
Total, Other Outgo		1,679,475	-	1,679,475	1,726,790	103%
8 TOTAL EXPENDITURES		6,556,252	702,487	7,258,739	7,218,601	99%
C EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES		13,038	(204,851)	(191,813)	(205,012)	
D OTHER FINANCING SOURCES / USES						
1 Other Sources						
2 Less: Other Uses						
3 Contributions Between Unrestricted and Restricted Accounts (must net to zero)						
4 Total, Other Financing Sources / Uses		(163,591)	163,591	-		
E NET INCREASE (DECREASE IN FUND BALANCE / NET POSITION)		(150,553)	(41,260)	(191,813)		
F FUND BALANCE / NET POSITION						
1 Beginning Fund Balance / Net Position						
Estimated Ending		906,041	149,902	1,055,943		
2 Ending Fund Balance / Net Position		755,488	108,642	864,130		

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

PROPOSED BUDGET 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:

Teresa Steltzer
Name

Barbara Patterson
Name

Ace Ensign
Name

Coordinator - 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

tstelzer@placercoe.k12.ca.us
Email Address

bpatterson@rocklin.k12.ca.us
Email Address

aensign@rocklinacadmey.org
Email Address

To the entity that approved the charter school:

(X) 2015-16 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) 2015-16 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) 2015-16 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 - JUNE 30, 2018**

PROPOSED BUDGET REPORT

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

Description	Object Code	Budget			Projected Actuals	
		Unrestricted	Restricted	Combined		
A REVENUES						
1 LCFF Sources						
State Aid - Current Year	8015	4,564,282	-	4,564,282	4,850,484	106%
Education Protection Account State Aid - Current Year	8012	2,092,130	-	2,092,130	2,066,628	99%
State Aid - Prior Years	8019	-	-	-	-	-
Transfers to Charter Schools In Lieu of Property Taxes	8096	3,000,000	-	3,000,000	2,006,262	67%
Other LCFF Transfers	8091, 8097	-	-	-	-	-
Total, LCFF Sources		9,656,412	-	9,656,412	8,923,374	92%
2 Federal Revenues (See NOTE in Section L)						
No Child Left Behind	8290	-	-	-	-	-
Special Education - Federal	8181, 8182	-	161,625	161,625	132,969	82%
Child Nutrition - Federal	8220	-	-	-	-	-
Other Federal Revenues	8110, 8260-8299	-	-	-	-	-
Total, Federal Revenues		-	161,625	161,625	132,969	82%
3 Other State Revenues						
All Other State Revenues	8500	197,601	56,204	253,805	458,658	181%
Total, Other State Revenues		197,601	56,204	253,805	458,658	
4 Other Local Revenues						
Special Education - State	8792	-	609,222	609,222	656,082	108%
All Other Local Revenues	8600-8699	518,008	-	518,008	536,993	104%
Total, Local Revenues		518,008	609,222	1,127,230	1,193,075	106%
5 TOTAL REVENUES		10,372,021	827,051	11,199,072	10,708,076	96%
B EXPENDITURES						
1 Certificated Salaries						
Certificated Teachers' Salaries	1100	3,476,661	294,069	3,770,730	3,497,173	93%
Certificated Pupil Support Salaries	1200	169,915	84,772	254,687	310,173	122%
Certificated Supervisors' and Administrators' Salaries	1300	317,477	30,825	348,302	310,278	89%
Other Certificated Salaries	1900	-	-	-	-	-
Total, Certificated Salaries		3,964,053	409,666	4,373,719	4,117,624	94%
2 Noncertificated Salaries						
Noncertificated Instructional Salaries	2100	336,306	177,973	514,279	484,482	94%
Noncertificated Support Salaries	2200	130,377	-	130,377	132,208	101%
Noncertificated Supervisors' and Administrators' Salaries	2300	40,000	-	40,000	38,410	96%
Clerical and Office Salaries	2400	332,419	18,260	350,679	380,491	109%
Other Noncertificated Salaries	2900	25,000	-	25,000	18,681	75%
Total, Noncertificated Salaries		864,102	196,233	1,060,335	1,054,272	
3 Employee Benefits						
STRS	3101-3102	506,669	59,101	565,770	459,852	81%
PERS	3201-3202	70,676	22,392	93,068	103,805	112%
OASDI / Medicare / Alternative	3301-3302	114,942	20,576	135,518	143,410	106%
Health and Welfare Benefits	3401-3402	405,125	64,559	469,684	533,765	114%
Unemployment Insurance	3501-3502	2,223	307	2,530	2,484	98%
Workers' Compensation Insurance	3601-3602	-	-	-	-	-
OPEB, Allocated	3701-3702	-	-	-	-	-
OPEB, Active Employees	3751-3752	-	-	-	-	-
Other Employee Benefits	3901-3902	56,000	-	56,000	-	-
Total, Employee Benefits		1,155,635	166,935	1,322,570	1,243,316	94%
4 Books and Supplies						
Approved Textbooks and Core Curricula Materials	4100	-	56,204	56,204	76,508	136%
Books and Other Reference Materials	4200	-	-	-	-	-
Materials and Supplies	4300	235,160	12,000	247,160	338,472	137%
Noncapitalized Equipment	4400	28,100	-	28,100	30,650	109%
Food	4700	200,000	-	200,000	125,618	63%
Total, Books and Supplies		463,260	68,204	531,464	571,248	107%

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

PROPOSED BUDGET REPORT

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

Description	Object Code	Budget			Projected Actuals	
		Unrestricted	Restricted	Combined		
5 Services and Other Operating Expenditures						
Subagreements for Services	5100	-	-	-	-	-
Travel and Conferences	5200	7,800	1,000	8,800	9,147	104%
Dues and Memberships	5300	2,725	-	2,725	2,725	100%
Insurance	5400	-	-	-	-	-
Operating and Housekeeping Services	5500	280,944	-	280,944	276,000	98%
Rentals, Leases, Repairs, and Noncap. Improvements	5600	1,945,839	-	1,945,839	1,917,501	99%
Transfers of Direct Costs	5700	(127,500)	-	(127,500)	(99,500)	-
Professional/Consulting Services and Operating Expend.	5800	329,938	317,706	647,644	349,921	54%
Communications	5900	400	-	400	1,000	250%
Total, Services and Other Operating Expenditures		2,440,146	318,706	2,758,852	2,456,794	89%
6 Capital Outlay						
Land and Land Improvements	6100	-	-	-	-	-
books and Improvements of buildings	6200	-	-	-	-	-
Books and Media for New School Libraries	6300	-	-	-	-	-
Equipment	6400	94,980	-	94,980	250,055	263%
Equipment Replacement	6500	-	-	-	-	-
Depreciation Expense (accrual basis only)	6900	-	-	-	-	-
Total, Capital Outlay		94,980	-	94,980	250,055	263%
7 Other Outgo						
Transfers of Direct Costs	7145	861,491	-	861,491	1,083,921	126%
Other Outgo	7141	126,357	-	126,357	122,088	97%
Debt Service:						
Interest	7438	-	-	-	-	-
Principal	7439	-	-	-	-	-
Total, Other Outgo		987,848	-	987,848	1,206,009	122%
8 TOTAL EXPENDITURES		9,970,024	1,159,744	11,129,768	10,899,318	98%
C EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES		401,997	(332,693)	69,304	(191,242)	
D OTHER FINANCING SOURCES / USES						
1 Other Sources				-	-	-
2 Less: Other Uses				-	-	-
3 Contributions Between Unrestricted and Restricted Accounts (must net to zero)		(298,493)	298,493	-	-	-
4 Total, Other Financing Sources / Uses		(298,493)	298,493	-	-	-
E NET INCREASE (DECREASE IN FUND BALANCE / NET POSITION)		103,504	(34,200)	69,304		
F FUND BALANCE / NET POSITION						
1 Beginning Fund Balance / Net Position						
Estimated Ending		852,632	42,869	895,501		
2 Ending Fund Balance / Net Position		956,136	8,669	964,805		

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

PROPOSED BUDGET REPORT

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

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For information in this report, please contact:

For County Fiscal Contact:

For Approving Entity:

For Charter School:

Teresa Steltzer
Name

Denny Rush
Name

Ace Ensign
Name

Coordinator - Business Services
Title

Superintendent
Title

Director of Finance
Title

530-886-5857
Telephone

916-259-2832
Telephone

916-778-4544 xt.700
Telephone

tstelzer@placercoe.k12.ca.us
Email Address

drush@newcastle.k12.ca.us
Email Address

aensign@rocklinacadmey.org
Email Address

To the entity that approved the charter school:

(X) 2015-16 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) 2015-16 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: _____
