

DENNY RUSH  
SUPERINTENDENT  
RAENEL TOSTE  
CHIEF BUSINESS OFFICIAL



BOARD OF TRUSTEES  
STEVE PECK  
SARAH GILLMORE  
LAURA NEWBY  
DR. ALEX RENSING  
SAM MOORE

NEWCASTLE ELEMENTARY SCHOOL DISTRICT  
645 KENTUCKY GREENS WAY, NEWCASTLE, CA 95658  
(916) 259-2832 FAX: (916) 259-2835  
<http://www.newcastle.k12.ca.us>

---

October 4, 2019

Mr. Ace Ensign  
Rocklin Academy-Gateway  
2204 Plaza Drive, Suite 200  
Rocklin, CA 95765

RE: FY 2019-20 Budget Report

Dear Mr. Ensign,

Thank you for the timely submission of the 2019-20 Budget Report and back up documentation for Rocklin Academy-Gateway. In accordance with Education Code 47604.32, Newcastle Elementary School District has the responsibility to monitor the fiscal condition of Rocklin Academy-Gateway.

The Newcastle Elementary School District has completed the review of the Budget Report and based on the data provided to our office it has been **accepted**.

The multi-year projection shows that the charter school will be able to meet its financial obligations for the current and two subsequent years and has a positive certification.

We appreciate the efforts of the Board of Directors and Finance Committee as they strive to develop and maintain balanced budgets. Please do not hesitate to contact me at (916) 824-1664 if I could be of assistance and support.

Thank you,

A handwritten signature in blue ink, appearing to read 'Raenel Toste', is written over a light blue circular stamp.

Raenel Toste  
Chief Business Official  
Newcastle Elementary School District  
rtoste@newcastle.k12.ca.us

NEWCASTLE ELEMENTARY/CHARTER SCHOOL \* HARVEST RIDGE COOPERATIVE CHARTER \* CREEKSIDE CHARTER SCHOOL\*  
ROCKLIN ACADEMY GATEWAY \* GOLDEN VALLEY TAHOE

The Newcastle Elementary School District, an equal opportunity workplace, Celebrates Successes while Teaching to the Future.



# ROCKLIN ACADEMY

## FAMILY OF SCHOOLS

**2019-2020**

# **Proposed Budget Report**

**Presented to the Board of Directors  
June 17, 2019**

# ROCKLIN ACADEMY FAMILY OF SCHOOLS

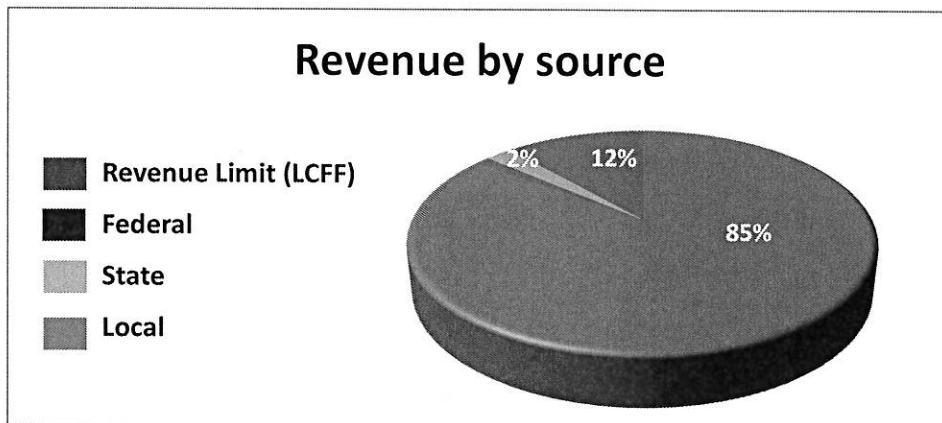
## 2019-20 Proposed Budget Report

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. 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	\$ 21,924,880		\$ 21,924,880
Federal	-	\$ 312,084	312,084
State	438,020	132,548	570,568
Local	1,710,200	1,294,583	3,004,783
Contribution to Restricted	(913,552)	913,552	-
<b>TOTAL</b>	<b>\$ 23,159,548</b>	<b>\$ 2,652,767</b>	<b>\$ 25,812,315</b>



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 established a ‘target’ base funding level. The target was reached during the 2018-19 school year. Future changes to the base funding amount is determined by a cost of living adjustment within the Governors’ budget. The material revenue and expense assumptions can be located within the Budget Guidelines and Assumptions section of this report.

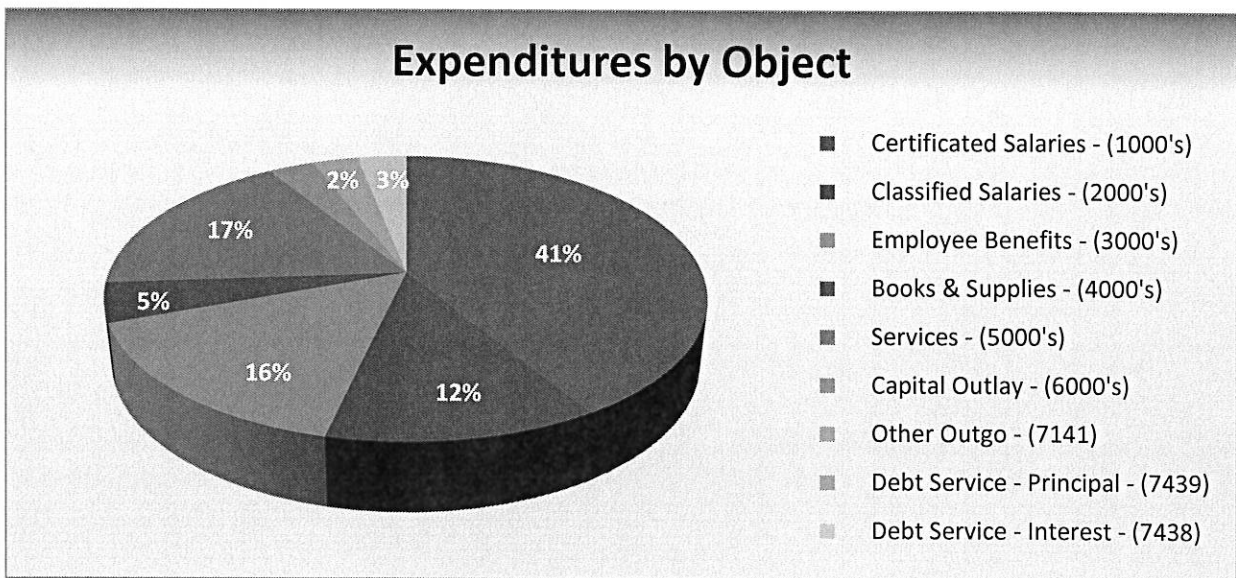
**Expenditure Components**

As illustrated below, the majority of expenditures, approximately 70%, 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)	\$ 9,513,700	\$ 1,287,190	\$ 10,800,890
Classified Salaries - (2000's)	2,934,104	315,502	3,249,606
Employee Benefits - (3000's)	3,609,570	504,803	4,114,373
Books & Supplies - (4000's)	962,528	214,183	1,176,711
Services - (5000's)	4,018,245	496,424	4,514,669
Capital Outlay - (6000's)	770,000	-	770,000
Other Outgo - (7141)	609,302	-	609,302
Debt Service - Principal - (7439)	155,001	-	155,001
Debt Service - Interest - (7438)	816,750	-	816,750
<b>TOTAL</b>	<b>\$ 23,389,200</b>	<b>\$ 2,818,102</b>	<b>\$ 26,207,302</b>





**Contributions to Restricted Programs**

The contributions to restricted programs occur when expenses for a specific program exceed the revenues that are provided for that specific program. 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
<b>Description</b>					
Special Education	84,908	188,082	135,589	504,973	<b>913,552</b>

**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 \$2.3 million.

<b>EPA Spending Plan for 2019-20</b>					
	Meyers	Western Sierra	Turnstone	Gateway	Total
<b>EXPENDITURES</b>					
Certificated Instructional Salaries (1000's)	202,701	994,197	433,139	189,211	<b>1,819,248</b>
Certificated Instructional Benefits (3000's)	56,701	268,435	99,992	54,789	<b>479,917</b>
<b>Total</b>	<b>259,402</b>	<b>1,262,632</b>	<b>533,131</b>	<b>244,000</b>	<b>2,299,165</b>

**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 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 compliance with our debt covenants. We are currently projecting to have a positive cash flow through fiscal years 2019-20, 2020-21 and 2021-22 with ending unrestricted cash balances of \$5.48, 5.58, 5.88 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 we certify that our 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, up to 10%, may be carried forward. Deficits which occur shall also be carried forward. Site discretionary budgets are based on projected enrollment. Site discretionary accounts will be adjusted using 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 31<sup>st</sup> and January 31<sup>st</sup>)
- 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  
Other Outgo  
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.

Enrollment for the 2019/20 – 20/23 school years are anticipated as follows:

	2019-20	2020-21	2021-22
Meyers	181	181	186
Turnstone	372	372	372
Gateway	1,224	1,254	1,284
Western Sierra	819	819	819
Total	2,596	2,626	2,661

2. **AVERAGE DAILY ATTENDANCE** – is what our schools are actually funded on. Attendance is reported to the County three times during the year P1 (First day of school through 4<sup>th</sup> school month) and P2 (First day of school through 8<sup>th</sup> school month) and PAnnual (First day of school through last day of school). The majority of our funding is based on our attendance at the 2<sup>nd</sup> 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 reached the target funding, known as Base funding, during the 2018-19 school year. Future adjustments to the Base funding is based on COLA’s within the Governors’ budget.

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.

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 prior 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 \$46 for grades 9-12.
- 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. The current budget does not include a funding or expenditure amount related to this grant.

- 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 \$545/per current year general education Attendance
    - Mental Health – based on the funding available through the Charter SELPA and students receiving applicable services.
  - 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** – 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.
  - 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** – 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 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)	18.130%
➤ Public Employees’ Retirement System (PERS)	20.733%
➤ Social Security	6.200%
➤ Medicare	1.450%
➤ Unemployment Insurance	0.050%

Our most significant benefit rates are attributed to our retirement systems, listed above. The projected employer contribution rates for the out-years are as follows:

	<u>2020-21</u>	<u>2021-22</u>
STRS	19.100%	18.300%
PERS	23.600%	24.900%

- 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. **OTHER OUTGO** account for the oversight fees and MOU charges within the sponsoring school districts.
  6. **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** a 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 prior interim report, accounted for by each school and resource.
  8. **ENDING BALANCE** will include a reserve of at least 20% of budgeted unrestricted expenditures and accounted for by each school.
  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.



**Organization Wide  
Multi-Year Projections**

Rocklin Academy Family of Schools  
Statement of Revenues, Expenditures and Changes in Fund Balance  
2019-20 Budget  
Combined (Unrestricted and Restricted Resources) - Organization Wide

	Combined 2019-20	Combined 2020-21	Combined 2021-22
<b>Revenues:</b>			
Local Control Funding Formula	\$ 21,924,880	\$ 22,809,286	\$ 23,730,279
Federal	312,084	312,084	312,084
State	570,568	537,520	537,520
Local	3,004,783	3,034,783	3,064,783
<b>Total Revenues</b>	<b>25,812,315</b>	<b>26,693,673</b>	<b>27,644,666</b>
<b>Expenditures:</b>			
Certificated Salaries - (1000's)	10,800,890	11,198,187	11,500,867
Classified Salaries - (2000's)	3,249,606	3,325,705	3,408,847
Employee Benefits - (3000's)	4,114,373	4,357,499	4,582,966
Books & Supplies - (4000's)	1,176,711	993,877	1,023,693
Services - (5000's)	4,514,669	4,729,689	4,920,987
Capital Outlay - (6000's)	770,000	200,000	200,000
Transfer of Direct Costs - (7145)	-	-	-
Other Outgo - (7141)	609,302	626,275	643,779
Debt Service - Principal - (7439)	155,001	170,001	185,001
Debt Service - Interest - (7438)	816,750	803,963	789,938
<b>Total Expenses</b>	<b>26,207,302</b>	<b>26,405,196</b>	<b>27,256,078</b>
<b>Excess (Deficit) from Operations</b>	<b>(394,987)</b>	<b>288,477</b>	<b>388,588</b>
<b>Other Financing Transactions:</b>			
Reserve for Economic Uncertainty	252,335	259,213	268,684
Capital Outlay - (6000's)	-	-	-
Debt Service - Principal - (7000's)	-	-	-
<b>Excess (deficit)</b>	<b>(647,322)</b>	<b>29,264</b>	<b>119,904</b>
<b>Fund Balance, Beginning</b>	<b>7,950,024</b>	<b>7,302,702</b>	<b>7,331,966</b>
<b>Fund Balance, Ending</b>	<b>\$ 7,302,702</b>	<b>\$ 7,331,966</b>	<b>\$ 7,451,870</b>
<b>Components of Ending Fund Balance:</b>			
<b>Designated Amounts:</b>			
Reserve: 20% of expenditures	4,825,373	4,306,101	4,476,278
Restricted Cash	974,938	974,938	974,938
Prepaid Expenditures	-	-	-
Temporarily Restricted	83,979	-	-
Unrestricted	1,418,412	2,050,927	2,000,654
<b>Fund Balance, Ending</b>	<b>\$ 7,302,702</b>	<b>\$ 7,331,966</b>	<b>\$ 7,451,870</b>

**Rocklin Academy Family of Schools**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**2019-20 Budget**  
**Unrestricted and Restricted Resources - Organization Wide**

	<u>Unrestricted</u>	<u>Restricted</u>	<u>Combined</u>
<b><u>Revenues:</u></b>			
Local Control Funding Formula	\$ 21,924,880	\$ -	\$ 21,924,880
Federal	-	312,084	312,084
State	438,020	132,548	570,568
Local	1,710,200	1,294,583	3,004,783
Contribution to Restricted Programs	(913,552)	913,552	-
<b>Total Revenues</b>	<u>23,159,548</u>	<u>2,652,767</u>	<u>25,812,315</u>
<b><u>Expenditures:</u></b>			
Certificated Salaries - (1000's)	9,513,700	1,287,190	10,800,890
Classified Salaries - (2000's)	2,934,104	315,502	3,249,606
Employee Benefits - (3000's)	3,609,570	504,803	4,114,373
Books & Supplies - (4000's)	962,528	214,183	1,176,711
Services - (5000's)	4,018,245	496,424	4,514,669
Capital Outlay - (6000's)	770,000	-	770,000
Transfer of Direct Costs - (7145)	-	-	-
Other Outgo - (7141)	609,302	-	609,302
Debt Service - Principal - (7439)	155,001	-	155,001
Debt Service - Interest - (7438)	816,750	-	816,750
<b>Total Expenses</b>	<u>23,389,200</u>	<u>2,818,102</u>	<u>26,207,302</u>
<b>Excess (Deficit) from Operations</b>	(229,652)	(165,335)	(394,987)
<b><u>Other Financing Transactions:</u></b>			
Reserve for Economic Uncertainty	252,335	-	252,335
Capital Outlay - (6000's)	-	-	-
Debt Service - Principal - (7000's)	-	-	-
<b>Excess (deficit)</b>	<u>(481,987)</u>	<u>(165,335)</u>	<u>(647,322)</u>
<b>Fund Balance, Beginning</b>	7,700,710	249,314	7,950,024
<b>Fund Balance, Ending</b>	<u>\$ 7,218,723</u>	<u>\$ 83,979</u>	<u>\$ 7,302,702</u>
<b><u>Components of Ending Fund Balance:</u></b>			
<b>Designated Amounts:</b>			
Reserve: 20% of expenditures	4,825,373	-	4,825,373
Restricted Cash	974,938	-	974,938
Prepaid Expenditures	-	-	-
Temporarily Restricted	-	83,979	83,979
Unrestricted	1,418,412	-	1,418,412
<b>Fund Balance, Ending</b>	<u>\$ 7,218,723</u>	<u>\$ 83,979</u>	<u>\$ 7,302,702</u>

Rocklin Academy Family of Schools  
Statement of Revenues, Expenditures and Changes in Fund Balance  
2019-20 Budget  
2019-20 Combined

	Support Services	Childrens Programs	Meyers	WSCA	Turnstone	Gateway	Organization Wide
<b>Revenues:</b>							
Local Control Funding Formula	\$ -	\$ -	\$ 1,488,489	\$ 7,361,187	\$ 3,055,462	\$ 10,019,742	\$ 21,924,880
Federal	-	-	21,590	93,981	45,188	151,325	312,084
State	-	-	38,976	190,058	80,106	261,428	570,568
Local	-	1,385,000	91,477	508,143	188,073	832,090	3,004,783
<b>Total Revenues</b>	<b>-</b>	<b>1,385,000</b>	<b>1,640,532</b>	<b>8,153,369</b>	<b>3,368,829</b>	<b>11,264,585</b>	<b>25,812,315</b>
<b>Expenditures:</b>							
Certificated Salaries - (1000's)	450,419	-	789,271	3,598,909	1,467,331	4,494,960	10,800,890
Classified Salaries - (2000's)	728,433	767,994	123,322	529,501	198,982	901,374	3,249,606
Employee Benefits - (3000's)	450,614	118,421	262,561	1,230,642	492,382	1,559,753	4,114,373
Books & Supplies - (4000's)	45,300	66,700	36,146	327,044	89,399	612,122	1,176,711
Services - (5000's)	1,164,483	346,400	44,124	372,934	65,025	2,521,703	4,514,669
Capital Outlay - (6000's)	15,000	-	15,000	200,000	525,000	15,000	770,000
Transfer of Direct Costs - (7145)	(2,809,250)	69,250	240,000	780,000	690,000	1,030,000	-
Other Outgo - (7141)	-	-	145,000	73,849	290,000	100,453	609,302
Debt Service - Principal - (7439)	-	-	-	155,001	-	-	155,001
Debt Service - Interest - (7438)	-	-	-	816,750	-	-	816,750
<b>Total Expenses</b>	<b>44,999</b>	<b>1,368,765</b>	<b>1,655,424</b>	<b>8,084,630</b>	<b>3,818,119</b>	<b>11,235,365</b>	<b>26,207,302</b>
<b>Excess (Deficit) from Operations</b>	<b>(44,999)</b>	<b>16,235</b>	<b>(14,892)</b>	<b>68,739</b>	<b>(449,290)</b>	<b>29,220</b>	<b>(394,987)</b>
<b>Other Financing Transactions:</b>							
Reserve for Economic Uncertainty	-	13,688	16,414	80,134	30,893	111,206	252,335
Capital Outlay - (6000's)	-	-	-	-	-	-	-
Debt Service - Principal - (7000's)	-	-	-	-	-	-	-
<b>Excess (deficit)</b>	<b>(44,999)</b>	<b>2,547</b>	<b>(31,306)</b>	<b>(11,395)</b>	<b>(480,183)</b>	<b>(81,986)</b>	<b>(647,322)</b>
<b>Fund Balance, Beginning</b>	<b>272,222</b>	<b>425,840</b>	<b>606,609</b>	<b>289,745</b>	<b>4,182,677</b>	<b>2,172,931</b>	<b>7,950,024</b>
<b>Fund Balance, Ending</b>	<b>\$ 227,223</b>	<b>\$ 428,387</b>	<b>\$ 575,303</b>	<b>\$ 278,350</b>	<b>\$ 3,702,494</b>	<b>\$ 2,090,945</b>	<b>\$ 7,302,702</b>
<b>Components of Ending Fund Balance:</b>							
<b>Designated Amounts:</b>							
Reserve: 20% of expenditures	567,850	273,753	331,085	641,988	763,624	2,247,073	4,825,373
Restricted Cash	-	-	-	974,938	-	-	974,938
Prepaid Expenditures	-	-	-	-	-	-	-
Temporarily Restricted	-	-	10,867	23,712	6,916	42,484	83,979
Unrestricted	(340,627)	154,634	233,351	(1,362,288)	2,931,954	(198,612)	1,418,412
	<b>\$ 227,223</b>	<b>\$ 428,387</b>	<b>\$ 575,303</b>	<b>\$ 278,350</b>	<b>\$ 3,702,494</b>	<b>\$ 2,090,945</b>	<b>\$ 7,302,702</b>

**Rocklin Academy Family of Schools**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**2019-20 Budget**  
**2020-21 Combined**

	Support Services	Childrens Programs	Meyers	WSCA	Turnstone	Gateway	Organization Wide
<b><u>Revenues:</u></b>							
Local Control Funding Formula	\$ -	\$ -	\$ 1,531,428	\$ 7,564,312	\$ 3,150,307	\$ 10,563,239	\$ 22,809,286
Federal	-	-	21,590	93,981	45,188	151,325	312,084
State	-	-	5,928	190,058	80,106	261,428	537,520
Local	-	1,415,000	91,477	508,143	188,073	832,090	3,034,783
<b>Total Revenues</b>	<b>-</b>	<b>1,415,000</b>	<b>1,650,423</b>	<b>8,356,494</b>	<b>3,463,674</b>	<b>11,808,082</b>	<b>26,693,673</b>
<b><u>Expenditures:</u></b>							
Certificated Salaries - (1000's)	461,679	-	815,767	3,703,642	1,508,319	4,708,780	11,198,187
Classified Salaries - (2000's)	746,644	782,052	126,405	542,739	203,957	923,908	3,325,705
Employee Benefits - (3000's)	473,145	124,342	277,618	1,296,383	518,229	1,667,782	4,357,499
Books & Supplies - (4000's)	46,659	68,701	32,615	256,950	59,107	529,845	993,877
Services - (5000's)	1,209,417	356,792	46,391	385,401	66,927	2,664,761	4,729,689
Capital Outlay - (6000's)	-	-	-	200,000	-	-	200,000
Transfer of Direct Costs - (7145)	(2,949,250)	69,250	200,000	830,000	750,000	1,100,000	-
Other Outgo - (7141)	-	-	150,000	75,643	295,000	105,632	626,275
Debt Service - Principal - (7439)	-	-	-	170,001	-	-	170,001
Debt Service - Interest - (7438)	-	-	-	803,963	-	-	803,963
<b>Total Expenses</b>	<b>(11,706)</b>	<b>1,401,137</b>	<b>1,648,796</b>	<b>8,264,722</b>	<b>3,401,539</b>	<b>11,700,708</b>	<b>26,405,196</b>
<b>Excess (Deficit) from Operations</b>	<b>11,706</b>	<b>13,863</b>	<b>1,627</b>	<b>91,772</b>	<b>62,135</b>	<b>107,374</b>	<b>288,477</b>
<b><u>Other Financing Transactions:</u></b>							
Reserve for Economic Uncertainty	-	13,863	16,485	81,243	31,502	116,120	259,213
Capital Outlay - (6000's)	-	-	-	-	-	-	-
Debt Service - Principal - (7000's)	-	-	-	-	-	-	-
<b>Excess (deficit)</b>	<b>11,706</b>	<b>-</b>	<b>(14,858)</b>	<b>10,529</b>	<b>30,633</b>	<b>(8,746)</b>	<b>29,264</b>
<b>Fund Balance, Beginning</b>	<b>227,223</b>	<b>428,387</b>	<b>575,303</b>	<b>278,350</b>	<b>3,702,494</b>	<b>2,090,945</b>	<b>7,302,702</b>
<b>Fund Balance, Ending</b>	<b>\$ 238,929</b>	<b>\$ 428,387</b>	<b>\$ 560,445</b>	<b>\$ 288,879</b>	<b>\$ 3,733,127</b>	<b>\$ 2,082,199</b>	<b>\$ 7,331,966</b>
<b><u>Components of Ending Fund Balance:</u></b>							
<b>Designated Amounts:</b>							
Reserve: 20% of expenditures	(2,341)	280,227	329,759	678,006	680,308	2,340,142	4,306,101
Restricted Cash	-	-	-	974,938	-	-	974,938
Prepaid Expenditures	-	-	-	-	-	-	-
Temporarily Restricted	-	-	-	-	-	-	-
Unrestricted	241,270	148,160	230,686	(1,364,065)	3,052,819	(257,943)	2,050,927
	<b>\$ 238,929</b>	<b>\$ 428,387</b>	<b>\$ 560,445</b>	<b>\$ 288,879</b>	<b>\$ 3,733,127</b>	<b>\$ 2,082,199</b>	<b>\$ 7,331,966</b>

**Rocklin Academy Family of Schools**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**2019-20 Budget**  
**2021-22 Combined**

	Support Services	Childrens Programs	Meyers	WSCA	Turnstone	Gateway	Orqanization Wide
<b>Revenues:</b>							
Local Control Funding Formula	\$ -	\$ -	\$ 1,614,732	\$ 7,771,286	\$ 3,237,693	\$ 11,106,568	\$ 23,730,279
Federal	-	-	21,590	93,981	45,188	151,325	312,084
State	-	-	5,928	190,058	80,106	261,428	537,520
Local	-	1,445,000	91,477	508,143	188,073	832,090	3,064,783
<b>Total Revenues</b>	<b>-</b>	<b>1,445,000</b>	<b>1,733,727</b>	<b>8,563,468</b>	<b>3,551,060</b>	<b>12,351,411</b>	<b>27,644,666</b>
<b>Expenditures:</b>							
Certificated Salaries - (1000's)	473,221	-	829,397	3,781,473	1,541,722	4,875,054	11,500,867
Classified Salaries - (2000's)	765,310	801,603	129,565	556,307	209,056	947,006	3,408,847
Employee Benefits - (3000's)	496,802	130,559	289,570	1,356,993	542,912	1,766,130	4,582,966
Books & Supplies - (4000's)	48,059	70,762	33,593	264,659	60,880	545,740	1,023,693
Services - (5000's)	1,255,700	358,699	45,609	392,220	67,552	2,801,207	4,920,987
Capital Outlay - (6000's)	-	-	-	200,000	-	-	200,000
Transfer of Direct Costs - (7145)	(2,949,250)	69,250	240,000	830,000	710,000	1,100,000	-
Other Outgo - (7141)	-	-	155,000	77,713	300,000	111,066	643,779
Debt Service - Principal - (7439)	-	-	-	185,001	-	-	185,001
Debt Service - Interest - (7438)	-	-	-	789,938	-	-	789,938
<b>Total Expenses</b>	<b>89,842</b>	<b>1,430,873</b>	<b>1,722,734</b>	<b>8,434,304</b>	<b>3,432,122</b>	<b>12,146,203</b>	<b>27,256,078</b>
<b>Excess (Deficit) from Operations</b>	<b>(89,842)</b>	<b>14,127</b>	<b>10,993</b>	<b>129,164</b>	<b>118,938</b>	<b>205,208</b>	<b>388,588</b>
<b>Other Financing Transactions:</b>							
Reserve for Economic Uncertainty	-	14,127	16,879	83,255	32,246	122,177	268,684
Capital Outlay - (6000's)	-	-	-	-	-	-	-
Debt Service - Principal - (7000's)	-	-	-	-	-	-	-
<b>Excess (deficit)</b>	<b>(89,842)</b>	<b>-</b>	<b>(5,886)</b>	<b>45,909</b>	<b>86,692</b>	<b>83,031</b>	<b>119,904</b>
<b>Fund Balance, Beginning</b>	<b>238,929</b>	<b>428,387</b>	<b>560,445</b>	<b>288,879</b>	<b>3,733,127</b>	<b>2,082,199</b>	<b>7,331,966</b>
<b>Fund Balance, Ending</b>	<b>\$ 149,087</b>	<b>\$ 428,387</b>	<b>\$ 554,559</b>	<b>\$ 334,788</b>	<b>\$ 3,819,819</b>	<b>\$ 2,165,230</b>	<b>\$ 7,451,870</b>
<b>Components of Ending Fund Balance:</b>							
<b>Designated Amounts:</b>							
Reserve: 20% of expenditures	17,968	286,175	344,547	711,923	686,424	2,429,241	4,476,278
Restricted Cash	-	-	-	974,938	-	-	974,938
Prepaid Expenditures	-	-	-	-	-	-	-
Temporarily Restricted	-	-	-	-	-	-	-
Unrestricted	131,119	142,212	210,012	(1,352,073)	3,133,395	(264,011)	2,000,654
	<b>\$ 149,087</b>	<b>\$ 428,387</b>	<b>\$ 554,559</b>	<b>\$ 334,788</b>	<b>\$ 3,819,819</b>	<b>\$ 2,165,230</b>	<b>\$ 7,451,870</b>



# ROCKLIN ACADEMY FAMILY OF SCHOOLS

## 2019-20 Budget

### 2019-20 Cashflow Projection

DESCRIPTION	OBJECT	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	ACCRUAL	TOTAL
<b>A. BEGINNING CASH</b>	9110	6,836,075	4,781,847	4,459,604	5,494,006	5,650,744	4,813,758	4,907,525	4,334,300	4,124,353	4,932,897	4,961,247	5,035,886		
<b>B. RECEIPTS</b>															
Revenue Limit Sources															
LCFF / General Purpose	8010-8019	589,786	589,786	1,061,614	1,061,614	1,061,614	1,061,614	1,061,614	1,061,614	1,061,614	1,061,614	1,061,614	1,061,614	-	11,795,715
EPA	8012	-	-	574,791	-	-	574,791	-	-	574,791	-	-	574,792	-	2,299,165
In-Lieu Property Taxes	8080-8099	-	469,800	939,600	626,400	626,400	626,400	626,400	626,400	626,400	665,550	665,550	665,550	665,550	7,830,000
<b>TOTAL LCFF</b>		589,786	1,059,586	2,576,005	1,688,014	1,688,014	2,262,805	1,688,014	1,688,014	2,262,805	1,727,164	1,727,164	2,301,959	665,550	21,924,880
Federal Revenue	8100-8299	-	28,088	-	56,175	-	62,417	-	-	78,021	-	-	-	87,383	312,084
State Revenue	8300-8599	-	-	-	-	85,585	28,528	22,823	34,234	-	28,528	28,528	57,057	285,285	570,568
Local	8600-8799	-	-	210,300	300,500	180,300	180,300	180,300	180,300	510,800	180,300	180,300	450,700	450,683	3,004,783
All Other Financing Sources	8930-8979	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL RECEIPTS</b>		589,786	1,087,674	2,786,305	2,044,689	1,953,899	2,471,633	1,953,554	1,902,548	2,851,626	1,935,992	1,935,992	2,809,716	1,488,901	25,812,315
<b>C. DISBURSEMENTS</b>															
Certificated Salaries	1000-1999	648,100	918,100	918,100	918,100	918,100	918,100	918,100	918,100	918,100	918,100	918,100	929,490	42,300	10,800,890
Classified Salaries	2000-2999	195,000	276,200	276,200	276,200	276,200	276,200	276,200	276,200	276,200	276,200	276,200	279,105	13,501	3,249,606
Employee Benefits (All)	3000-3999	244,499	346,347	346,347	346,347	346,347	346,347	346,347	346,347	346,347	346,347	346,347	350,493	55,911	4,114,373
Books, Supplies	4000-4999	305,945	94,137	58,836	117,671	117,671	58,836	141,205	47,068	47,068	47,068	47,068	69,802	24,336	1,176,711
Services	5000-5999	225,733	225,733	451,467	225,733	1,128,667	316,027	316,027	270,880	451,467	316,027	270,880	273,496	42,532	4,514,669
Capital Outlay	6000-6999	45,000	-	-	-	-	-	525,000	-	-	-	-	-	200,000	770,000
Other Outgo	7141	-	-	-	-	-	-	-	250,000	-	-	-	-	359,302	609,302
Debt Service - Principal	7439	500	500	500	500	500	74,400	500	500	500	500	500	74,400	1,201	155,001
Debt Service - Interest	7438	3,742	3,400	3,400	3,400	3,400	387,956	3,400	3,400	3,400	3,400	2,258	387,956	7,638	816,750
All Other Financing Sources		-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL DISBURSEMENTS</b>		1,668,519	1,864,417	2,054,850	1,887,951	2,790,885	2,377,866	2,526,779	2,112,495	2,043,082	1,907,642	1,861,353	2,364,742	746,721	26,207,302
<b>D. PRIOR YEAR TRANSACTIONS</b>															
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	(974,938)	-	-											(974,938)
<b>TOTAL PRIOR YEAR TRANSACTIONS</b>		(975,495)	454,500	302,947	-	-	-	-	-	-	-	-	-	-	(218,048)
<b>E. NET INCREASE/DECREASE (B-C+D)</b>		(2,054,228)	(322,243)	1,034,402	156,738	(836,986)	93,767	(573,225)	(209,947)	808,544	28,350	74,639	444,974	742,180	(613,035)
<b>F. ENDING CASH (A + E)</b>		4,781,847	4,459,604	5,494,006	5,650,744	4,813,758	4,907,525	4,334,300	4,124,353	4,932,897	4,961,247	5,035,886	5,480,860		
<b>G. ENDING CASH, PLUS ACCRUALS</b>															6,223,040

*Unrestricted cash flow analysis*

Total Revenues	23,159,548
Total Expenditures	23,389,200
Net Income	(229,652)
**Plus capital outlay	770,000
Plus interest expense	803,963
<b>Adjusted income</b>	<u>1,344,311</u>
Scheduled Debt Service	816,750
Paid from Debt Issuance	0
<b>Net Debt Service</b>	<u>816,750</u>
	<u>1.65</u>

*Combined cash flow analysis*

Total Revenues	25,812,315
Total Expenditures	26,207,302
Net Income	(394,987)
**Plus capital outlay	770,000
Plus interest expense	803,963
<b>Adjusted income</b>	<u>1,178,976</u>
Scheduled Debt Service	816,750
Paid from Debt Issuance	0
<b>Net Debt Service</b>	<u>816,750</u>
	<u>1.44</u>

Expenses	26,207,302
Days per year	365
Exp per day	71,801
Cash	5,480,860
Days Cash On Hand	76
Cash + Deferral	6,223,040
	87
Cash + Deferral - AP	6,969,761
	97

# ROCKLIN ACADEMY FAMILY OF SCHOOLS

## 2019-20 Budget

### 2020-21 Cashflow Projection

DESCRIPTION	OBJECT	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	ACCRUAL	TOTAL
<b>A. BEGINNING CASH</b>	N/A	5,480,860	4,380,691	3,984,541	4,988,831	5,171,495	4,311,274	4,413,548	4,388,084	4,187,760	5,002,609	5,038,763	5,123,356		
<b>B. RECEIPTS</b>		<b>PROJECTION</b>													
Revenue Limit Sources															
LCFF / General Purpose	8010-8019	634,006	634,006	1,141,211	1,141,211	1,141,211	1,141,211	1,141,211	1,141,211	1,141,211	1,141,211	1,141,211	1,141,211	-	12,680,121
EPA	8012	-	-	574,791	-	-	574,791	-	-	574,791	-	-	574,791	-	2,299,165
In-Lieu Property Taxes	8080-8099	-	469,800	939,600	626,400	626,400	626,400	626,400	626,400	626,400	665,550	665,550	665,550	665,550	7,830,000
<b>TOTAL LCFF</b>		634,006	1,103,806	2,655,602	1,767,611	1,767,611	2,342,402	1,767,611	1,767,611	2,342,402	1,806,761	1,806,761	2,381,552	665,550	22,809,286
Federal Revenue	8100-8299	-	28,088	-	56,175	-	-	62,417	-	78,021	-	-	-	87,383	312,084
State Revenue	8300-8599	-	-	-	-	80,628	26,876	21,501	32,251	-	26,876	26,876	53,752	268,760	537,520
Local	8600-8799	-	-	212,400	303,500	182,100	182,100	182,100	182,100	515,900	182,100	182,100	455,200	455,183	3,034,783
All Other Financing Sources	8930-8979	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL RECEIPTS</b>		634,006	1,131,894	2,868,002	2,127,286	2,030,339	2,551,378	2,033,629	1,981,962	2,936,323	2,015,737	2,015,737	2,890,504	1,476,876	26,693,673
<b>C. DISBURSEMENTS</b>															
Certificated Salaries	1000-1999	671,900	951,800	951,800	951,800	951,800	951,800	951,800	951,800	951,800	951,800	951,800	963,190	45,097	11,198,187
Classified Salaries	2000-2999	199,500	282,700	282,700	282,700	282,700	282,700	282,700	282,700	282,700	282,700	282,700	285,605	13,600	3,325,705
Employee Benefits (All)	3000-3999	261,420	370,350	370,350	370,350	370,350	370,350	370,350	370,350	370,350	370,350	370,350	374,639	17,940	4,357,499
Books, Supplies	4000-4999	258,408	79,510	49,694	99,388	99,388	49,694	119,265	39,755	39,755	39,755	39,755	58,802	20,708	993,877
Services	5000-5999	236,484	236,484	472,969	236,484	1,182,422	331,078	331,078	283,781	472,969	331,078	283,781	286,396	44,685	4,729,689
Capital Outlay	6000-6999	100,000	50,000	30,000	-	-	-	-	-	-	-	-	-	20,000	200,000
Other Outgo	7141	-	-	-	-	-	-	-	250,000	-	-	-	-	376,275	626,275
Debt Service - Principal	7439	500	500	500	500	500	81,600	500	500	500	500	500	81,600	1,801	170,001
Debt Service - Interest	7438	3,742	3,400	3,400	3,400	3,400	381,882	3,400	3,400	3,400	3,400	2,258	381,882	6,999	803,963
All Other Financing Sources		-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL DISBURSEMENTS</b>		1,731,954	1,974,744	2,161,413	1,944,622	2,890,560	2,449,104	2,059,093	2,182,286	2,121,474	1,979,583	1,931,144	2,432,114	547,105	26,405,196
<b>D. PRIOR YEAR TRANSACTIONS</b>															
Cash Not In Treasury	9111-9199	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accounts Receivable (Governments)	9290	744,500	446,700	297,701	-	-	-	-	-	-	-	-	-	-	1,488,901
Prepaid Expenditures	9330	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Current Assets	9340	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accounts Payable	9500-9599	(746,721)	-	-	-	-	-	-	-	-	-	-	-	-	(746,721)
Deferred Revenue	9650	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Restricted Cash	9910	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL PRIOR YEAR TRANSACTIONS</b>		(2,221)	446,700	297,701	-	-	-	-	-	-	-	-	-	-	742,180
<b>E. NET INCREASE/DECREASE (B-C+D)</b>		(1,100,169)	(396,150)	1,004,290	182,664	(860,221)	102,274	(25,464)	(200,324)	814,849	36,154	84,593	458,390	929,771	1,030,657
<b>F. ENDING CASH (A + E)</b>		4,380,691	3,984,541	4,988,831	5,171,495	4,311,274	4,413,548	4,388,084	4,187,760	5,002,609	5,038,763	5,123,356	5,581,746		
<b>G. ENDING CASH, PLUS ACCRUALS</b>															6,511,517

Total Revenues	26,693,673
Total Expenditures	26,405,196
<b>Net Income</b>	<b>288,477</b>
**Plus capital outlay	200,000
Plus interest expense	789,938
<b>Adjusted income</b>	<b>1,278,415</b>
Scheduled Debt Service	803,963
Paid from Debt Issuance	0
<b>Net Debt Service</b>	<b>803,963</b>
	<b>1.59</b>

Expenses	26,405,196
Days per year	365
Exp per day	72,343
Cash	5,581,746
Days Cash On Hand	77
Cash + Deferral	6,511,517
	90
Cash + Deferral - AP	7,058,622
	98

# ROCKLIN ACADEMY FAMILY OF SCHOOLS

## 2019-20 Budget

### 2021-22 Cashflow Projection

DESCRIPTION	OBJECT	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	PROJECTION	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	ACCRUAL	TOTAL
<b>A. BEGINNING CASH</b>	N/A	5,581,746	4,766,248	4,341,476	5,350,191	5,424,190	4,538,444	4,648,419	4,631,267	4,443,553	5,268,450	5,315,301	5,412,077			
<b>B. RECEIPTS</b>																
Revenue Limit Sources																
LCFF / General Purpose	8010-8019	679,698	679,698	1,223,456	1,223,456	1,223,456	1,223,456	1,223,456	1,223,456	1,223,456	1,223,456	1,223,456	1,223,456	1,223,456	-	13,593,956
EPA	8012	-	-	576,581	-	-	576,581	-	-	576,581	-	-	-	-	-	2,306,323
In-Lieu Property Taxes	8080-8099	-	469,800	939,600	626,400	626,400	626,400	626,400	626,400	626,400	626,400	665,550	665,550	665,554	665,546	7,830,000
<b>TOTAL LCFF</b>		679,698	1,149,498	2,739,637	1,849,856	1,849,856	2,426,437	1,849,856	1,849,856	2,426,437	1,889,006	1,889,006	1,889,006	2,465,590	665,546	23,730,279
Federal Revenue	8100-8299	-	28,088	-	56,175	-	-	62,417	-	78,021	-	-	-	-	87,383	312,084
State Revenue	8300-8599	-	-	-	-	80,628	26,876	21,501	32,251	-	26,876	-	26,876	53,752	268,760	537,520
Local	8600-8799	60	-	214,500	183,900	183,900	183,900	183,900	183,900	521,000	183,900	183,900	183,900	459,700	582,223	3,064,783
All Other Financing Sources	8930-8979	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL RECEIPTS</b>		679,758	1,177,586	2,954,137	2,089,931	2,114,384	2,637,213	2,117,674	2,066,007	3,025,458	2,099,782	2,099,782	2,099,782	2,979,042	1,603,912	27,644,666
<b>C. DISBURSEMENTS</b>																
Certificated Salaries	1000-1999	632,500	983,300	983,300	983,300	983,300	983,300	983,300	983,300	983,300	983,300	983,300	983,300	983,300	52,067	11,500,867
Classified Salaries	2000-2999	187,500	291,500	291,500	291,500	291,500	291,500	291,500	291,500	291,500	291,500	291,500	291,500	291,500	14,847	3,408,847
Employee Benefits (All)	3000-3999	250,100	388,814	388,814	388,814	388,814	388,814	388,814	388,814	388,814	388,814	388,814	388,814	388,814	55,912	4,582,966
Books, Supplies	4000-4999	266,160	81,895	51,185	102,369	102,369	51,185	122,843	40,948	40,948	40,948	40,948	40,948	60,617	21,278	1,023,693
Services	5000-5999	246,049	246,049	492,099	246,049	1,230,247	344,469	344,469	295,259	492,099	344,469	295,259	295,259	297,865	46,605	4,920,987
Capital Outlay	6000-6999	100,000	50,000	30,000	-	-	-	-	-	-	-	-	-	20,000	-	200,000
Other Outgo	7141	-	-	-	-	-	-	-	250,000	-	-	-	-	-	393,779	643,779
Debt Service - Principal	7439	500	500	500	500	500	88,800	500	500	500	500	500	500	88,800	2,401	185,001
Debt Service - Interest	7438	3,742	3,400	3,400	3,400	3,400	379,170	3,400	3,400	3,400	3,400	3,400	2,685	377,141	-	789,938
All Other Financing Sources		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL DISBURSEMENTS</b>		1,686,551	2,045,458	2,240,798	2,015,932	3,000,130	2,527,238	2,134,826	2,253,721	2,200,561	2,052,931	2,003,006	2,508,037	586,889		27,256,078
<b>D. PRIOR YEAR TRANSACTIONS</b>																
Cash Not In Treasury	9111-9199	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accounts Receivable (Governments)	9290	738,400	443,100	295,376	-	-	-	-	-	-	-	-	-	-	-	1,476,876
Prepaid Expenditures	9330	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Current Assets	9340	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accounts Payable	9500-9599	(547,105)	-	-	-	-	-	-	-	-	-	-	-	-	-	(547,105)
Deferred Revenue	9650	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Restricted Cash	9910	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL PRIOR YEAR TRANSACTIONS</b>		191,295	443,100	295,376	-	-	-	-	-	-	-	-	-	-	-	929,771
<b>E. NET INCREASE/DECREASE (B-C+D)</b>		(815,498)	(424,772)	1,008,715	73,999	(885,746)	109,975	(17,152)	(187,714)	824,897	46,851	96,776	471,005	1,017,023		1,318,359
<b>F. ENDING CASH (A + E)</b>		4,766,248	4,341,476	5,350,191	5,424,190	4,538,444	4,648,419	4,631,267	4,443,553	5,268,450	5,315,301	5,412,077	5,883,082			
<b>G. ENDING CASH, PLUS ACCRUALS</b>																6,900,105

Total Revenues	27,644,666
Total Expenditures	27,256,078
<b>Net Income</b>	<b>388,588</b>
**Plus capital outlay	200,000
Plus interest expense	789,938
<b>Adjusted income</b>	<b>1,378,526</b>
Scheduled Debt Service	816,750
Paid from Debt Issuance	0
<b>Net Debt Service</b>	<b>816,750</b>
	<b>1.69</b>

Expenses	27,256,078
Days per year	365
Exp per day	74,674
Cash	5,883,082
Days Cash On Hand	79
Cash + Deferral	6,900,105
	92
Cash + Deferral - AP	7,486,994
	100

**Site Level  
Multi-Year Projections**

**ROCKLIN ACADEMY - GATEWAY**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**2019-20 Budget Proposal**  
**Combined**

	Combined (Projected Actuals) 2018-19	Combined 2019-20	Combined 2020-21	Combined 2021-22
Enrollment:	1242	1224	1254	1284
Projected ADA:	1208.73	1183.68	1212.78	1241.28
<b>Revenues:</b>				
Local Control Funding Formula				
LCFF - General Purpose	\$ 6,325,915	\$ 5,875,742	\$ 6,419,239	\$ 6,962,568
Education Protection Account	244,218	244,000	244,000	244,000
In-Leiu Property Tax	3,323,000	3,900,000	3,900,000	3,900,000
Total LCFF	9,893,133	10,019,742	10,563,239	11,106,568
Federal	152,636	151,325	151,325	151,325
State	602,879	261,428	261,428	261,428
Local	933,582	832,090	832,090	832,090
<b>Total Revenues</b>	<b>\$ 11,582,230</b>	<b>\$ 11,264,585</b>	<b>\$ 11,808,082</b>	<b>\$ 12,351,411</b>
<b>Expenditures:</b>				
Certificated Salaries - (1000's)	4,549,937	\$ 4,494,960	\$ 4,708,780	\$ 4,875,054
Classified Salaries - (2000's)	961,746	901,374	923,908	947,006
Employee Benefits - (3000's)	1,498,663	1,559,753	1,667,782	1,766,130
Books & Supplies - (4000's)	677,637	612,122	529,845	545,740
Services - (5000's)	2,511,621	2,521,703	2,664,761	2,801,207
Capital Outlay - (6000's)	125,000	15,000	-	-
Transfer of Direct Costs - (7145)	1,028,377	1,030,000	1,100,000	1,100,000
Other Outgo - (7141)	98,675	100,453	105,632	111,066
Debt Service - Principal - (7439)	-	-	-	-
Debt Service - Interest - (7438)	-	-	-	-
<b>Total Expenses</b>	<b>11,451,656</b>	<b>\$ 11,235,365</b>	<b>\$ 11,700,708</b>	<b>\$ 12,146,203</b>
Excess (Deficit) from Operations	130,574	29,220	107,374	205,208
<b>Other Financing Transactions:</b>				
Other Financing Sources	-	-	-	-
Capital Outlay - (6000's)	-	-	-	-
Debt Service - Principal - (7000's)	-	-	-	-
Excess (deficit)	130,574	29,220	107,374	205,208
Reserve for Economic Uncertainties (REU)		111,206	116,120	122,177
Excess (deficit) after REU	130,574	(81,986)	(8,746)	83,031
Fund Balance, Beginning (Second Interim)	2,036,267	2,172,931	2,090,945	2,082,199
<b>Fund Balance, Ending</b>	<b>\$ 2,166,841</b>	<b>\$ 2,090,945</b>	<b>\$ 2,082,199</b>	<b>\$ 2,165,230</b>
<b>Components of Ending Fund Balance:</b>				
Designated Amounts:				
Reserve:20% of Expenditures	2,290,331	2,247,073	2,340,142	2,429,241
Restricted Cash	-	-	-	-
Prepaid Expenditures	-	-	-	-
Temporarily Restricted	-	42,484	-	-
Unrestricted	(123,490)	(198,612)	(257,943)	(264,011)
<b>Fund Balance, Ending</b>	<b>\$ 2,166,841</b>	<b>\$ 2,090,945</b>	<b>\$ 2,082,199</b>	<b>\$ 2,165,230</b>

# ROCKLIN ACADEMY - GATEWAY

## 2019-20 Budget Proposal

### 2019-20 Cashflow Projection

DESCRIPTION	OBJECT	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	ACCRUAL	TOTAL
<b>A. BEGINNING CASH</b>	N/A	1,963,798	1,134,093	1,144,301	1,545,083	1,724,199	1,377,649	1,550,469	1,081,864	1,227,637	1,447,287	1,584,728	1,747,386		
<b>B. RECEIPTS</b>															
Revenue Limit Sources															
LCFF / General Purpose	8010-8019	293,787	293,787	528,817	528,817	528,817	528,817	528,817	528,817	528,817	528,817	528,817	528,815	-	5,875,742
EPA	8012	-	-	61,000	-	-	61,000	-	-	61,000	-	-	61,000	-	244,000
In-Lieu Property Taxes	8080-8099	-	234,000	468,000	312,000	312,000	312,000	312,000	312,000	312,000	331,500	331,500	331,500	331,500	3,900,000
<b>TOTAL LCFF</b>		<b>293,787</b>	<b>527,787</b>	<b>1,057,817</b>	<b>840,817</b>	<b>840,817</b>	<b>901,817</b>	<b>840,817</b>	<b>840,817</b>	<b>901,817</b>	<b>860,317</b>	<b>860,317</b>	<b>921,315</b>	<b>331,500</b>	<b>10,019,742</b>
Federal Revenue	8100-8299	-	13,619	-	27,239	-	-	30,265	-	37,831	-	-	-	-	42,371
State Revenue	8300-8599	-	-	-	-	39,214	13,071	10,457	15,686	-	13,071	13,071	26,143	130,715	261,428
Local	8600-8799	-	-	58,200	83,200	49,900	49,900	49,900	49,900	141,500	49,900	49,900	124,800	124,990	832,090
All Other Financing Sources	8930-8979	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL RECEIPTS</b>		<b>293,787</b>	<b>541,406</b>	<b>1,116,017</b>	<b>951,256</b>	<b>929,931</b>	<b>964,788</b>	<b>931,439</b>	<b>906,403</b>	<b>1,081,148</b>	<b>923,288</b>	<b>923,288</b>	<b>1,072,258</b>	<b>629,576</b>	<b>11,264,585</b>
<b>C. DISBURSEMENTS</b>															
Certificated Salaries	1000-1999	269,700	382,100	382,100	382,100	382,100	382,100	382,100	382,100	382,100	382,100	382,100	382,100	22,160	4,494,960
Classified Salaries	2000-2999	54,100	76,600	76,600	76,600	76,600	76,600	76,600	76,600	76,600	76,600	76,600	76,600	4,674	901,374
Employee Benefits (All)	3000-3999	89,045	126,143	126,143	126,143	126,143	126,143	126,143	126,143	126,143	126,143	126,143	126,143	83,135	1,559,753
Books, Supplies	4000-4999	159,152	48,970	30,606	61,212	61,212	30,606	73,455	24,485	24,485	24,485	24,485	36,700	12,269	612,122
Services	5000-5999	126,085	126,085	252,170	126,085	630,426	176,519	176,519	151,302	252,170	176,519	151,302	151,300	25,221	2,521,703
Capital Outlay	6000-6999	15,000	-	-	-	-	-	-	-	-	-	-	-	-	15,000
Other Outgo	7141	-	-	-	-	-	-	50,227	-	-	-	-	-	50,226	100,453
Transfer of Direct Costs	7145	-	-	-	-	-	-	515,000	-	-	-	-	-	515,000	1,030,000
Debt Service - Principal	7439	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt Service - Interest	7438	-	-	-	-	-	-	-	-	-	-	-	-	-	-
All Other Financing Sources		-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL DISBURSEMENTS</b>		<b>713,082</b>	<b>759,898</b>	<b>867,619</b>	<b>772,140</b>	<b>1,276,481</b>	<b>791,968</b>	<b>1,400,044</b>	<b>760,630</b>	<b>861,498</b>	<b>785,847</b>	<b>760,630</b>	<b>772,843</b>	<b>712,685</b>	<b>11,235,365</b>
<b>D. PRIOR YEAR TRANSACTIONS</b>															
Cash Not In Treasury	9111-9199	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accounts Receivable (Governments)	9290	381,100	228,700	152,384	-	-	-	-	-	-	-	-	-	-	762,184
Prepaid Expenditures	9330	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Current Assets	9340	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accounts Payable	9500-9599	(791,510)	-	-	-	-	-	-	-	-	-	-	-	-	(791,510)
Deferred Revenue	9650	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Restricted Cash	9910	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL PRIOR YEAR TRANSACTIONS</b>		<b>(410,410)</b>	<b>228,700</b>	<b>152,384</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(29,326)</b>
<b>E. NET INCREASE/DECREASE (B-C+D)</b>		<b>(829,705)</b>	<b>10,208</b>	<b>400,782</b>	<b>179,116</b>	<b>(346,550)</b>	<b>172,820</b>	<b>(468,605)</b>	<b>145,773</b>	<b>219,650</b>	<b>137,441</b>	<b>162,658</b>	<b>299,415</b>	<b>(83,109)</b>	<b>(106)</b>
<b>F. ENDING CASH (A + E)</b>		<b>1,134,093</b>	<b>1,144,301</b>	<b>1,545,083</b>	<b>1,724,199</b>	<b>1,377,649</b>	<b>1,550,469</b>	<b>1,081,864</b>	<b>1,227,637</b>	<b>1,447,287</b>	<b>1,584,728</b>	<b>1,747,386</b>	<b>2,046,801</b>		
<b>G. ENDING CASH, PLUS ACCRUALS</b>															<b>1,963,692</b>

Expenses	11,235,365
Days per year	365
Exp per day	30,782
Cash	2,046,801
Days Cash On Hand	66
Cash + Deferral	1,963,692
	64
Cash + Deferral - AP	2,676,377
	87



# ROCKLIN ACADEMY - GATEWAY

## 2019-20 Budget Proposal

### 2020-21 Cashflow Projection

DESCRIPTION	OBJECT	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	ACCRUAL	TOTAL	
	N/A															
<b>A. BEGINNING CASH</b>	9110	2,046,801	1,273,826	1,236,825	1,615,809	1,777,601	1,418,416	1,600,238	1,106,089	1,261,471	1,485,008	1,630,628	1,802,895			
<b>B. RECEIPTS</b>																
Revenue Limit Sources																
LCFF / General Purpose	8010-8019	320,962	320,962	577,732	577,732	577,732	577,732	577,732	577,732	577,732	577,732	577,732	577,732	577,727	-	6,419,239
EPA	8012	-	-	61,000	-	-	61,000	-	-	61,000	-	-	61,000	-	244,000	
In-Lieu Property Taxes	8080-8099	-	234,000	468,000	312,000	312,000	312,000	312,000	312,000	312,000	331,500	331,500	331,500	331,500	3,900,000	
<b>TOTAL LCFF</b>		320,962	554,962	1,106,732	889,732	889,732	950,732	889,732	889,732	950,732	909,232	909,232	970,227	331,500	10,563,239	
Federal Revenue	8100-8299	-	13,619	-	27,239	-	-	30,265	-	37,831	-	-	-	42,371	151,325	
State Revenue	8300-8599	-	-	-	-	39,214	13,071	10,457	15,686	-	13,071	13,071	26,143	130,715	261,428	
Local	8600-8799	60	-	58,200	49,900	49,900	49,900	49,900	49,900	141,500	49,900	49,900	124,800	158,230	832,090	
All Other Financing Sources	8930-8979	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>TOTAL RECEIPTS</b>		321,022	568,581	1,164,932	966,871	978,846	1,013,703	980,354	955,318	1,130,063	972,203	972,203	1,121,170	662,816	11,808,082	
<b>C. DISBURSEMENTS</b>																
Certificated Salaries	1000-1999	277,012	402,600	402,600	402,600	402,600	402,600	402,600	402,600	402,600	402,600	402,600	402,600	402,600	3,168	4,708,780
Classified Salaries	2000-2999	53,816	79,000	79,000	79,000	79,000	79,000	79,000	79,000	79,000	79,000	79,000	79,000	79,000	1,092	923,908
Employee Benefits (All)	3000-3999	94,286	137,256	137,256	137,256	137,256	137,256	137,256	137,256	137,256	137,256	137,256	137,256	137,256	63,680	1,667,782
Books, Supplies	4000-4999	137,760	42,388	26,492	52,985	52,985	26,492	63,581	21,194	21,194	21,194	21,194	31,800	10,586	529,845	
Services	5000-5999	133,238	133,238	266,476	133,238	666,190	186,533	186,533	159,886	266,476	186,533	159,886	159,900	26,634	2,664,761	
Capital Outlay	6000-6999	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Outgo	7141	-	-	-	-	-	-	55,533	-	-	-	-	-	55,533	111,066	
Transfer of Direct Costs	7145	-	-	-	-	-	-	550,000	-	-	-	-	-	550,000	1,100,000	
Debt Service - Principal	7439	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Debt Service - Interest	7438	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
All Other Financing Sources		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>TOTAL DISBURSEMENTS</b>		696,112	794,482	911,824	805,079	1,338,031	831,881	1,474,503	799,936	906,526	826,583	799,936	810,556	710,693	11,706,142	
<b>D. PRIOR YEAR TRANSACTIONS</b>																
Cash Not In Treasury	9111-9199	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Accounts Receivable (Governments)	9290	314,800	188,900	125,876	-	-	-	-	-	-	-	-	-	-	629,576	
Prepaid Expenditures	9330	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Current Assets	9340	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Accounts Payable	9500-9599	(712,685)	-	-	-	-	-	-	-	-	-	-	-	-	(712,685)	
Deferred Revenue	9650	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Restricted Cash	9910	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>TOTAL PRIOR YEAR TRANSACTIONS</b>		(397,885)	188,900	125,876	-	-	-	-	-	-	-	-	-	-	(83,109)	
<b>E. NET INCREASE/DECREASE (B-C+D)</b>		(772,975)	(37,001)	378,984	161,792	(359,185)	181,822	(494,149)	155,382	223,537	145,620	172,267	310,614	(47,877)	18,831	
<b>F. ENDING CASH (A + E)</b>		1,273,826	1,236,825	1,615,809	1,777,601	1,418,416	1,600,238	1,106,089	1,261,471	1,485,008	1,630,628	1,802,895	2,113,509			
<b>G. ENDING CASH, PLUS ACCRUALS</b>															2,065,632	

Expenses	11,706,142
Days per year	365
Exp per day	32,072
Cash	2,113,509
Days Cash On Hand	66
Cash + Deferral	2,065,632
	64
Cash + Deferral - AP	2,776,325
	87

## ROCKLIN ACADEMY - GATEWAY 2019-20 Budget Proposal 2021-22 Cashflow Projection

DESCRIPTION	OBJECT	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	ACCRUAL	TOTAL
A. BEGINNING CASH	9110	2,113,509	1,357,267	1,323,444	1,717,832	1,894,317	1,522,535	1,717,115	1,234,611	1,404,275	1,636,635	1,795,172	1,981,721		
<b>B. RECEIPTS</b>															
Revenue Limit Sources															
LCFF / General Purpose	8010-8019	348,128	348,128	626,631	626,631	626,631	626,631	626,631	626,631	626,631	626,631	626,631	626,633	-	6,962,568
EPA	8012	-	-	61,000	-	-	61,000	-	-	61,000	-	-	61,000	-	244,000
In-Lieu Property Taxes	8080-8099	-	234,000	468,000	312,000	312,000	312,000	312,000	312,000	312,000	331,500	331,500	331,500	331,500	3,900,000
<b>TOTAL LCFF</b>		<b>348,128</b>	<b>582,128</b>	<b>1,155,631</b>	<b>938,631</b>	<b>938,631</b>	<b>999,631</b>	<b>938,631</b>	<b>999,631</b>	<b>958,131</b>	<b>958,131</b>	<b>958,131</b>	<b>1,019,133</b>	<b>331,500</b>	<b>11,106,568</b>
Federal Revenue	8100-8299	-	13,619	-	27,239	-	-	30,265	-	37,831	-	-	-	42,371	151,325
State Revenue	8300-8599	-	-	-	-	39,214	13,071	10,457	15,686	-	13,071	13,071	26,143	130,715	261,428
Local	8600-8799	60	-	58,200	49,900	49,900	49,900	49,900	49,900	141,500	49,900	49,900	124,800	158,230	832,090
All Other Financing Sources	8930-8979	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL RECEIPTS</b>		<b>348,188</b>	<b>595,747</b>	<b>1,213,831</b>	<b>1,015,770</b>	<b>1,027,745</b>	<b>1,062,602</b>	<b>1,029,253</b>	<b>1,004,217</b>	<b>1,178,962</b>	<b>1,021,102</b>	<b>1,021,102</b>	<b>1,170,076</b>	<b>662,816</b>	<b>12,351,411</b>
<b>C. DISBURSEMENTS</b>															
Certificated Salaries	1000-1999	287,012	416,800	416,800	416,800	416,800	416,800	416,800	416,800	416,800	416,800	416,800	416,800	3,242	4,875,054
Classified Salaries	2000-2999	55,216	81,000	81,000	81,000	81,000	81,000	81,000	81,000	81,000	81,000	81,000	81,000	790	947,006
Employee Benefits (All)	3000-3999	100,957	146,851	146,851	146,851	146,851	146,851	146,851	146,851	146,851	146,851	146,851	146,851	49,812	1,766,130
Books, Supplies	4000-4999	141,892	43,659	27,287	54,574	54,574	27,287	65,489	21,830	21,830	21,830	21,830	32,700	10,958	545,740
Services	5000-5999	140,060	140,060	280,121	140,060	700,302	196,084	196,084	168,072	280,121	196,084	168,072	168,100	27,987	2,801,207
Capital Outlay	6000-6999	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Outgo	7141	-	-	-	-	-	-	550,000	-	-	-	-	-	550,000	1,100,000
Transfer of Direct Costs	7145	-	-	-	-	-	-	55,533	-	-	-	-	-	55,533	111,066
Debt Service - Principal	7439	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt Service - Interest	7438	-	-	-	-	-	-	-	-	-	-	-	-	-	-
All Other Financing Sources		-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL DISBURSEMENTS</b>		<b>725,137</b>	<b>828,370</b>	<b>952,059</b>	<b>839,285</b>	<b>1,399,527</b>	<b>868,022</b>	<b>1,511,757</b>	<b>834,553</b>	<b>946,602</b>	<b>862,565</b>	<b>834,553</b>	<b>845,451</b>	<b>698,322</b>	<b>12,146,203</b>
<b>D. PRIOR YEAR TRANSACTIONS</b>															
Cash Not In Treasury	9111-9199	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accounts Receivable (Governments)	9290	331,400	198,800	132,616	-	-	-	-	-	-	-	-	-	-	662,816
Prepaid Expenditures	9330	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Current Assets	9340	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accounts Payable	9500-9599	(710,693)	-	-	-	-	-	-	-	-	-	-	-	-	(710,693)
Deferred Revenue	9650	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Restricted Cash	9910	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL PRIOR YEAR TRANSACTIONS</b>		<b>(379,293)</b>	<b>198,800</b>	<b>132,616</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(47,877)</b>
<b>E. NET INCREASE/DECREASE (B-C+D)</b>		<b>(756,242)</b>	<b>(33,823)</b>	<b>394,388</b>	<b>176,485</b>	<b>(371,782)</b>	<b>194,580</b>	<b>(482,504)</b>	<b>169,664</b>	<b>232,360</b>	<b>158,537</b>	<b>186,549</b>	<b>324,625</b>	<b>(35,506)</b>	<b>157,331</b>
<b>F. ENDING CASH (A + E)</b>		<b>1,357,267</b>	<b>1,323,444</b>	<b>1,717,832</b>	<b>1,894,317</b>	<b>1,522,535</b>	<b>1,717,115</b>	<b>1,234,611</b>	<b>1,404,275</b>	<b>1,636,635</b>	<b>1,795,172</b>	<b>1,981,721</b>	<b>2,306,346</b>		
<b>G. ENDING CASH, PLUS ACCRUALS</b>															<b>2,270,840</b>

Expenses	12,146,203
Days per year	365
Exp per day	33,277
Cash	2,306,346
Days Cash On Hand	69
Cash + Deferral	2,270,840
	68
Cash + Deferral - AP	2,969,162
	89

**ROCKLIN ACADEMY - MEYERS**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**2019-20 Budget Proposal**  
**Combined**

	Combined (Second Interim) 2018-19	Combined 2019-20	Combined 2020-21	Combined 2021-22
Enrollment:	172	181	181	186
Projected ADA:	172.81	176.48	176.48	181.35

**Revenues:**

Local Control Funding Formula				
LCFF - General Purpose	\$ 642,512	\$ 699,087	\$ 742,026	\$ 818,172
Education Protection Account	230,241	259,402	259,402	266,560
In-Leiu Property Tax	542,000	530,000	530,000	530,000
Total LCFF	1,414,753	1,488,489	1,531,428	1,614,732
Federal	22,451	21,590	21,590	21,590
State	97,289	38,976	5,928	5,928
Local	106,084	91,477	91,477	91,477
<b>Total Revenues</b>	<b>\$ 1,640,577</b>	<b>\$ 1,640,532</b>	<b>\$ 1,650,423</b>	<b>\$ 1,733,727</b>

**Expenditures:**

Certificated Salaries - (1000's)	\$ 751,506	\$ 789,271	\$ 815,767	\$ 829,397
Classified Salaries - (2000's)	126,732	123,322	126,405	129,565
Employee Benefits - (3000's)	233,375	262,561	277,618	289,570
Books & Supplies - (4000's)	67,810	36,146	32,615	33,593
Services - (5000's)	80,450	44,124	46,391	45,609
Capital Outlay - (6000's)	22,825	15,000	-	-
Other Outgo - (7141)	145,000	145,000	150,000	155,000
Transfer of Direct Costs - (7145)	257,094	240,000	200,000	240,000
Debt Service - Principal - (7439)	-	-	-	-
Debt Service - Interest - (7438)	-	-	-	-
<b>Total Expenses</b>	<b>\$ 1,684,792</b>	<b>\$ 1,655,424</b>	<b>\$ 1,648,796</b>	<b>\$ 1,722,734</b>
<b>Excess (Deficit) from Operations</b>	<b>(44,215)</b>	<b>(14,892)</b>	<b>1,627</b>	<b>10,993</b>

**Other Financing Transactions:**

Other Financing Sources	-	-	-	-
Capital Outlay - (6000's)	-	-	-	-
Debt Service - Principal - (7000's)	-	-	-	-
<b>Excess (deficit)</b>	<b>(44,215)</b>	<b>(14,892)</b>	<b>1,627</b>	<b>10,993</b>
Reserve for Economic Uncertainties (REU)		16,414	16,485	16,879
<b>Excess (deficit) after REU</b>		<b>(31,306)</b>	<b>(14,858)</b>	<b>(5,886)</b>
Fund Balance, Beginning (Second Interim)	649,593	606,609	575,303	560,445
<b>Fund Balance, Ending</b>	<b>\$ 605,378</b>	<b>\$ 575,303</b>	<b>\$ 560,445</b>	<b>\$ 554,559</b>

**Components of Ending Fund Balance:**

Designated Amounts:				
Reserve:20% of Expenditures	336,958	331,085	329,759	344,547
Restricted Cash	-	-	-	-
Prepaid Expenditures	-	-	-	-
Temporarily Restricted	-	-	-	-
Unrestricted	268,420	244,218	230,686	210,012
<b>Fund Balance, Ending</b>	<b>\$ 605,378</b>	<b>\$ 575,303</b>	<b>\$ 560,445</b>	<b>\$ 554,559</b>

# ROCKLIN ACADEMY - MEYERS

## 2019-20 Budget Proposal

### 2019-20 Cashflow Projection

DESCRIPTION	OBJECT	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	ACCRUAL	TOTAL
	N/A														
<b>A. BEGINNING CASH</b>	9110	665,609	483,294	483,765	600,076	613,231	615,921	689,315	506,755	516,491	602,472	614,026	626,022		
<b>B. RECEIPTS</b>															
Revenue Limit Sources															
LCFF / General Purpose	8010-8019	34,954	34,954	62,918	62,918	62,918	62,918	62,918	62,918	62,918	62,918	62,918	62,917	-	699,087
EPA	8012	-	-	64,851	-	-	64,851	-	-	64,851	-	-	-	-	259,402
In-Lieu Property Taxes	8080-8099	-	31,800	63,600	42,400	42,400	42,400	42,400	42,400	42,400	45,050	45,050	45,050	45,050	530,000
TOTAL LCFF		34,954	66,754	191,369	105,318	105,318	170,169	105,318	105,318	170,169	107,968	107,968	172,816	45,050	1,488,489
Federal Revenue	8100-8299	-	1,943	-	3,886	-	-	4,318	-	5,398	-	-	-	6,045	21,590
State Revenue	8300-8599	-	-	-	-	5,846	1,949	1,559	2,339	-	1,949	1,949	3,898	19,487	38,976
Local	8600-8799	-	-	6,400	9,100	5,500	5,500	5,500	5,500	15,600	5,500	5,500	13,700	13,677	91,477
All Other Financing Sources	8930-8979	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL RECEIPTS</b>		34,954	68,697	197,769	118,304	116,664	177,618	116,695	113,157	191,167	115,417	115,417	190,414	84,259	1,640,532
<b>C. DISBURSEMENTS</b>															
Certificated Salaries	1000-1999	47,400	67,100	67,100	67,100	67,100	67,100	67,100	67,100	67,100	67,100	67,100	67,100	3,771	789,271
Classified Salaries	2000-2999	7,400	10,500	10,500	10,500	10,500	10,500	10,500	10,500	10,500	10,500	10,500	10,500	422	123,322
Employee Benefits (All)	3000-3999	15,344	21,728	21,728	21,728	21,728	21,728	21,728	21,728	21,728	21,728	21,728	21,728	8,209	262,561
Books, Supplies	4000-4999	9,398	2,892	1,807	3,615	3,615	1,807	4,338	1,446	1,446	1,446	1,446	2,200	690	36,146
Services	5000-5999	2,206	2,206	4,412	2,206	11,031	3,089	3,089	2,647	4,412	3,089	2,647	2,600	490	44,124
Capital Outlay	6000-6999	15,000	-	-	-	-	-	-	-	-	-	-	-	-	15,000
Other Outgo	7141	-	-	-	-	-	-	72,500	-	-	-	-	-	-	72,500
Transfer of Direct Costs	7145	-	-	-	-	-	-	120,000	-	-	-	-	-	-	120,000
Debt Service - Principal	7439	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt Service - Interest	7438	-	-	-	-	-	-	-	-	-	-	-	-	-	-
All Other Financing Sources		-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL DISBURSEMENTS</b>		96,748	104,426	105,547	105,149	113,974	104,224	299,255	103,421	105,186	103,863	103,421	104,128	206,082	1,655,424
<b>D. PRIOR YEAR TRANSACTIONS</b>															
Cash Not In Treasury	9111-9199	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accounts Receivable (Governments)	9290	60,300	36,200	24,089	-	-	-	-	-	-	-	-	-	-	120,589
Prepaid Expenditures	9330	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Current Assets	9340	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accounts Payable	9500-9599	(180,821)	-	-	-	-	-	-	-	-	-	-	-	-	(180,821)
Deferred Revenue	9650	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Restricted Cash	9910	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL PRIOR YEAR TRANSACTIONS</b>		(120,521)	36,200	24,089	-	-	-	-	-	-	-	-	-	-	(60,232)
<b>E. NET INCREASE/DECREASE (B-C+D)</b>		(182,315)	471	116,311	13,155	2,690	73,394	(182,560)	9,736	85,981	11,554	11,996	86,286	(121,823)	(75,124)
<b>F. ENDING CASH (A + E)</b>		483,294	483,765	600,076	613,231	615,921	689,315	506,755	516,491	602,472	614,026	626,022	712,308		
<b>G. ENDING CASH, PLUS ACCRUALS</b>															590,485

Expenses	1,655,424
Days per year	365
Exp per day	4,535
Cash	712,308
Days Cash On Hand	157
Cash + Deferral	590,485
	130
Cash + Deferral - AP	796,567
	176

## ROCKLIN ACADEMY - MEYERS 2019-20 Budget Proposal 2020-21 Cashflow Projection

DESCRIPTION	OBJECT	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	ACCRUAL	TOTAL
<b>A. BEGINNING CASH</b>	N/A	712,308	510,925	498,295	606,672	615,813	612,679	683,785	494,516	501,621	586,863	596,094	605,789		
<b>B. RECEIPTS</b>															
Revenue Limit Sources															
LCFF / General Purpose	8010-8019	37,101	37,101	66,782	66,782	66,782	66,782	66,782	66,782	66,782	66,782	66,782	66,782	-	742,026
EPA	8012	-	-	64,851	-	64,851	-	-	64,851	-	-	-	64,849	-	259,402
In-Lieu Property Taxes	8080-8099	-	31,800	63,600	42,400	42,400	42,400	42,400	42,400	42,400	45,050	45,050	45,050	45,050	530,000
<b>TOTAL LCFF</b>		37,101	68,901	195,233	109,182	109,182	174,033	109,182	109,182	174,033	111,832	111,832	176,685	45,050	1,531,428
Federal Revenue	8100-8299	-	1,943	-	3,886	-	-	4,318	-	5,398	-	-	-	6,045	21,590
State Revenue	8300-8599	-	-	-	-	889	296	237	356	-	296	-	593	2,965	5,928
Local	8600-8799	60	-	6,400	5,500	5,500	5,500	5,500	5,500	15,600	5,500	5,500	13,700	17,217	91,477
All Other Financing Sources	8930-8979	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL RECEIPTS</b>		37,161	70,844	201,633	118,568	115,571	179,829	119,237	115,038	195,031	117,628	117,628	190,978	71,277	1,650,423
<b>C. DISBURSEMENTS</b>															
Certificated Salaries	1000-1999	43,412	69,700	69,700	69,700	69,700	69,700	69,700	69,700	69,700	69,700	69,700	69,700	5,655	815,767
Classified Salaries	2000-2999	6,016	10,800	10,800	10,800	10,800	10,800	10,800	10,800	10,800	10,800	10,800	10,800	1,589	126,405
Employee Benefits (All)	3000-3999	14,334	23,345	23,345	23,345	23,345	23,345	23,345	23,345	23,345	23,345	23,345	23,345	6,489	277,618
Books, Supplies	4000-4999	8,480	2,609	1,631	3,262	3,262	1,631	3,914	1,305	1,305	1,305	1,305	2,000	606	32,615
Services	5000-5999	2,320	2,320	4,639	2,320	11,598	3,247	3,247	2,783	4,639	3,247	2,783	2,800	448	46,391
Capital Outlay	6000-6999	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Outgo	7141	-	-	-	-	-	-	77,500	-	-	-	-	-	77,500	155,000
Transfer of Direct Costs	7145	-	-	-	-	-	-	120,000	-	-	-	-	-	120,000	240,000
Debt Service - Principal	7439	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt Service - Interest	7438	-	-	-	-	-	-	-	-	-	-	-	-	-	-
All Other Financing Sources		-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL DISBURSEMENTS</b>		74,562	108,774	110,115	109,427	118,705	108,723	308,506	107,933	109,789	108,397	107,933	108,645	212,287	1,693,796
<b>D. PRIOR YEAR TRANSACTIONS</b>															
Cash Not In Treasury	9111-9199	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accounts Receivable (Governments)	9290	42,100	25,300	16,859	-	-	-	-	-	-	-	-	-	-	84,259
Prepaid Expenditures	9330	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Current Assets	9340	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accounts Payable	9500-9599	(206,082)	-	-	-	-	-	-	-	-	-	-	-	-	(206,082)
Deferred Revenue	9650	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Restricted Cash	9910	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL PRIOR YEAR TRANSACTIONS</b>		(163,982)	25,300	16,859	-	-	-	-	-	-	-	-	-	-	(121,823)
<b>E. NET INCREASE/DECREASE (B-C+D)</b>		(201,383)	(12,630)	108,377	9,141	(3,134)	71,106	(189,269)	7,105	85,242	9,231	9,695	82,333	(141,010)	(165,196)
<b>F. ENDING CASH (A + E)</b>		510,925	498,295	606,672	615,813	612,679	683,785	494,516	501,621	586,863	596,094	605,789	688,122		
<b>G. ENDING CASH, PLUS ACCRUALS</b>															547,112

Expenses	1,693,796
Days per year	365
Exp per day	4,641
Cash	688,122
Days Cash On Hand	148
Cash + Deferral	547,112
	118
Cash + Deferral - AP	759,399
	164

# ROCKLIN ACADEMY - MEYERS

## 2019-20 Budget Proposal

### 2021-22 Cashflow Projection

DESCRIPTION	OBJECT	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	ACCRUAL	TOTAL
<b>A. BEGINNING CASH</b>	N/A	688,122	475,956	460,851	572,972	586,564	588,037	665,445	480,621	492,241	583,819	597,573	611,783		
<b>B. RECEIPTS</b>															
Revenue Limit Sources															
LCFF / General Purpose	8010-8019	40,909	40,909	73,635	73,635	73,635	73,635	73,635	73,635	73,635	73,635	73,635	73,639	-	818,172
EPA	8012	-	-	66,640	-	-	66,640	-	-	66,640	-	-	66,640	-	266,560
In-Lieu Property Taxes	8080-8099	-	31,800	63,600	42,400	42,400	42,400	42,400	42,400	42,400	45,050	45,050	45,050	45,050	530,000
<b>TOTAL LCFF</b>		40,909	72,709	203,875	116,035	116,035	182,675	116,035	116,035	182,675	118,685	118,685	185,329	45,050	1,614,732
Federal Revenue	8100-8299	-	1,943	-	3,886	-	-	4,318	-	5,398	-	-	-	6,045	21,590
State Revenue	8300-8599	-	-	-	-	889	296	237	356	-	296	296	593	2,965	5,928
Local	8600-8799	60	-	6,400	5,500	5,500	5,500	5,500	5,500	15,600	5,500	5,500	13,700	17,217	91,477
All Other Financing Sources	8930-8979	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL RECEIPTS</b>		40,969	74,652	210,275	125,421	122,424	188,471	126,090	121,891	203,673	124,481	124,481	199,622	71,277	1,733,727
<b>C. DISBURSEMENTS</b>															
Certificated Salaries	1000-1999	44,312	70,900	70,900	70,900	70,900	70,900	70,900	70,900	70,900	70,900	70,900	70,900	5,185	829,397
Classified Salaries	2000-2999	6,216	11,100	11,100	11,100	11,100	11,100	11,100	11,100	11,100	11,100	11,100	11,100	1,249	129,565
Employee Benefits (All)	3000-3999	14,906	24,190	24,190	24,190	24,190	24,190	24,190	24,190	24,190	24,190	24,190	24,190	8,574	289,570
Books, Supplies	4000-4999	8,734	2,687	1,680	3,359	3,359	1,680	4,031	1,344	1,344	1,344	1,344	2,000	687	33,593
Services	5000-5999	2,280	2,280	4,561	2,280	11,402	3,193	3,193	2,737	4,561	3,193	2,737	2,700	492	45,609
Capital Outlay	6000-6999	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Outgo	7141	-	-	-	-	-	-	77,500	-	-	-	-	-	77,500	155,000
Transfer of Direct Costs	7145	-	-	-	-	-	-	120,000	-	-	-	-	-	120,000	240,000
Debt Service - Principal	7439	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt Service - Interest	7438	-	-	-	-	-	-	-	-	-	-	-	-	-	-
All Other Financing Sources		-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL DISBURSEMENTS</b>		76,448	111,157	112,431	111,829	120,951	111,063	310,914	110,271	112,095	110,727	110,271	110,890	213,687	1,722,734
<b>D. PRIOR YEAR TRANSACTIONS</b>															
Cash Not In Treasury	9111-9199	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accounts Receivable (Governments)	9290	35,600	21,400	14,277	-	-	-	-	-	-	-	-	-	-	71,277
Prepaid Expenditures	9330	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Current Assets	9340	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accounts Payable	9500-9599	(212,287)	-	-	-	-	-	-	-	-	-	-	-	-	(212,287)
Deferred Revenue	9650	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Restricted Cash	9910	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL PRIOR YEAR TRANSACTIONS</b>		(176,687)	21,400	14,277	-	-	-	-	-	-	-	-	-	-	(141,010)
<b>E. NET INCREASE/DECREASE (B-C+D)</b>		(212,166)	(15,105)	112,121	13,592	1,473	77,408	(184,824)	11,620	91,578	13,754	14,210	88,732	(142,410)	(130,017)
<b>F. ENDING CASH (A + E)</b>		475,956	460,851	572,972	586,564	588,037	665,445	480,621	492,241	583,819	597,573	611,783	700,515		
<b>G. ENDING CASH, PLUS ACCRUALS</b>															558,105

Expenses	1,722,734
Days per year	365
Exp per day	4,720
Cash	700,515
Days Cash On Hand	148
Cash + Deferral	558,105
	118
Cash + Deferral - AP	771,792
	164



**WESTERN SIERRA COLLEGIATE ACADEMY**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**2019-20 Budget Proposal**  
**Combined**

	Combined (Projected Actuals) 2018-19	Combined 2019-20	Combined 2020-21	Combined 2021-22
Enrollment:	771	819	819	808
Projected ADA:	756.09	778.05	778.05	767.60
<b>Revenues:</b>				
Local Control Funding Formula				
LCFF - General Purpose	\$ 3,532,386	\$ 3,798,555	\$ 4,001,680	\$ 4,208,654
Education Protection Account	1,112,189	1,262,632	1,262,632	1,262,632
In-Leiu Property Tax	2,277,000	2,300,000	2,300,000	2,300,000
Total LCFF	6,921,575	7,361,187	7,564,312	7,771,286
Federal	92,583	93,981	93,981	93,981
State	383,767	190,058	190,058	190,058
Local	537,319	508,143	508,143	508,143
<b>Total Revenues</b>	<b>\$ 7,935,244</b>	<b>\$ 8,153,369</b>	<b>\$ 8,356,494</b>	<b>\$ 8,563,468</b>
<b>Expenditures:</b>				
Certificated Salaries - (1000's)	3,377,194	\$ 3,598,909	\$ 3,703,642	\$ 3,781,473
Classified Salaries - (2000's)	574,435	529,501	542,739	556,307
Employee Benefits - (3000's)	1,151,885	1,230,642	1,296,383	1,356,993
Books & Supplies - (4000's)	370,617	327,044	256,950	264,659
Services - (5000's)	678,334	372,934	385,401	392,220
Capital Outlay - (6000's)	987,147	200,000	200,000	200,000
Transfer of Direct Costs - (7145)	771,283	780,000	830,000	830,000
Other Outgo - (7141)	69,716	73,849	75,643	77,713
Debt Service - Principal - (7439)	145,000	155,001	170,001	185,001
Debt Service - Interest - (7438)	829,013	816,750	803,963	789,938
<b>Total Expenses</b>	<b>8,954,624</b>	<b>\$ 8,084,630</b>	<b>\$ 8,264,722</b>	<b>\$ 8,434,304</b>
Excess (Deficit) from Operations	(1,019,380)	68,739	91,772	129,164
<b>Other Financing Transactions:</b>				
Other Financing Sources		-	-	-
Capital Outlay - (6000's)	-	-	-	-
Debt Service - Principal - (7000's)	-	-	-	-
Excess (deficit)	(1,019,380)	68,739	91,772	129,164
Reserve for Economic Uncertainties (REU)		80,134	81,243	83,255
Excess (deficit) after REU	(1,019,380)	(11,395)	10,529	45,909
Fund Balance, Beginning (Second Interim)	1,305,661	289,745	278,350	288,879
<b>Fund Balance, Ending</b>	<b>\$ 286,281</b>	<b>\$ 278,350</b>	<b>\$ 288,879</b>	<b>\$ 334,788</b>
<b>Components of Ending Fund Balance:</b>				
Designated Amounts:				
Reserve:20% of Expenditures	1,790,925	641,988	678,006	711,923
Restricted Cash	-	974,938	974,938	974,938
Prepaid Expenditures	-	-	-	-
Temporarily Restricted	-	23,712	-	-
Unrestricted	(1,504,644)	(1,362,288)	(1,364,065)	(1,352,073)
<b>Fund Balance, Ending</b>	<b>\$ 286,281</b>	<b>\$ 278,350</b>	<b>\$ 288,879</b>	<b>\$ 334,788</b>

**WESTERN SIERRA COLLEGIATE ACADEMY**  
**2019-20 Budget Proposal**  
**2019-20 Cashflow Projection**

DESCRIPTION	OBJECT	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	ACCRUAL	TOTAL
<b>A. BEGINNING CASH</b>	N/A 9110	959,109	194,322	121,581	645,986	733,806	738,331	1,122,989	350,691	428,590	875,222	958,992	1,046,491		
<b>B. RECEIPTS</b>															
Revenue Limit Sources															
LCFF / General Purpose	8010-8019	189,928	189,928	341,870	341,870	341,870	341,870	341,870	341,870	341,870	341,870	341,870	341,869	-	3,798,555
EPA	8012	-	-	315,658	-	-	315,658	-	-	315,658	-	-	315,658	-	1,262,632
In-Lieu Property Taxes	8080-8099	-	138,000	276,000	184,000	184,000	184,000	184,000	184,000	184,000	195,500	195,500	195,500	195,500	2,300,000
<b>TOTAL LCFF</b>		<b>189,928</b>	<b>327,928</b>	<b>933,528</b>	<b>525,870</b>	<b>525,870</b>	<b>841,528</b>	<b>525,870</b>	<b>525,870</b>	<b>841,528</b>	<b>537,370</b>	<b>537,370</b>	<b>853,027</b>	<b>195,500</b>	<b>7,361,187</b>
Federal Revenue	8100-8299	-	8,458	-	16,917	-	18,796	-	23,495	-	-	-	-	26,315	93,981
State Revenue	8300-8599	-	-	-	-	28,509	9,503	7,602	11,403	-	9,503	9,503	19,006	95,029	190,058
Local	8600-8799	-	-	35,600	50,800	30,500	30,500	30,500	30,500	86,400	30,500	30,500	76,200	76,143	508,143
All Other Financing Sources	8930-8979	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL RECEIPTS</b>		<b>189,928</b>	<b>336,386</b>	<b>969,128</b>	<b>593,587</b>	<b>584,879</b>	<b>881,531</b>	<b>582,768</b>	<b>567,773</b>	<b>951,423</b>	<b>577,373</b>	<b>577,373</b>	<b>948,233</b>	<b>392,987</b>	<b>8,153,369</b>
<b>C. DISBURSEMENTS</b>															
Certificated Salaries	1000-1999	215,900	305,900	305,900	305,900	305,900	305,900	305,900	305,900	305,900	305,900	305,900	305,900	18,109	3,598,909
Classified Salaries	2000-2999	31,800	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	2,701	529,501
Employee Benefits (All)	3000-3999	73,072	103,516	103,516	103,516	103,516	103,516	103,516	103,516	103,516	103,516	103,516	103,516	18,894	1,230,642
Books, Supplies	4000-4999	85,031	26,164	16,352	32,704	32,704	16,352	39,245	13,082	13,082	13,082	13,082	19,600	6,564	327,044
Services	5000-5999	18,647	18,647	37,293	18,647	93,234	26,105	26,105	22,376	37,293	26,105	22,376	22,400	3,706	372,934
Capital Outlay	6000-6999	100,000	50,000	30,000	-	-	-	-	-	-	-	-	-	20,000	200,000
Other Outgo	7141	-	-	-	-	-	-	390,000	-	-	-	-	-	390,000	780,000
Transfer of Direct Costs	7145	-	-	-	-	-	-	36,925	-	-	-	-	-	36,924	73,849
Debt Service - Principal	7439	-	-	-	-	-	-	-	-	-	-	-	155,001	-	155,001
Debt Service - Interest	7438	-	-	-	-	-	-	408,375	-	-	-	-	408,375	-	816,750
All Other Financing Sources		-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL DISBURSEMENTS</b>		<b>524,450</b>	<b>549,227</b>	<b>538,061</b>	<b>505,767</b>	<b>580,354</b>	<b>496,873</b>	<b>1,355,066</b>	<b>489,874</b>	<b>504,791</b>	<b>493,603</b>	<b>489,874</b>	<b>1,059,792</b>	<b>496,898</b>	<b>8,084,630</b>
<b>D. PRIOR YEAR TRANSACTIONS</b>															
Cash Not In Treasury	9111-9199	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accounts Receivable (Governments)	9290	233,500	140,100	93,338	-	-	-	-	-	-	-	-	-	-	466,938
Prepaid Expenditures	9330	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Current Assets	9340	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accounts Payable	9500-9599	(663,765)	-	-	-	-	-	-	-	-	-	-	-	-	(663,765)
Deferred Revenue	9650	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Restricted Cash	9910	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL PRIOR YEAR TRANSACTIONS</b>		<b>(430,265)</b>	<b>140,100</b>	<b>93,338</b>	<b>87,820</b>	<b>4,525</b>	<b>384,658</b>	<b>(772,298)</b>	<b>77,899</b>	<b>446,632</b>	<b>83,770</b>	<b>87,499</b>	<b>(111,559)</b>	<b>(103,911)</b>	<b>(196,827)</b>
<b>E. NET INCREASE/DECREASE (B-C+D)</b>		<b>(764,787)</b>	<b>(72,741)</b>	<b>524,405</b>	<b>87,820</b>	<b>4,525</b>	<b>384,658</b>	<b>(772,298)</b>	<b>77,899</b>	<b>446,632</b>	<b>83,770</b>	<b>87,499</b>	<b>(111,559)</b>	<b>(103,911)</b>	<b>(128,088)</b>
<b>F. ENDING CASH (A + E)</b>		<b>194,322</b>	<b>121,581</b>	<b>645,986</b>	<b>733,806</b>	<b>738,331</b>	<b>1,122,989</b>	<b>350,691</b>	<b>428,590</b>	<b>875,222</b>	<b>958,992</b>	<b>1,046,491</b>	<b>934,932</b>		
<b>G. ENDING CASH, PLUS ACCRUALS</b>															<b>831,021</b>

Expenses	8,084,630
Days per year	365
Exp per day	22,150
Cash	934,932
Days Cash On Hand	42
Cash + Deferral	831,021
	38
Cash + Deferral - AP	1,327,919
	60

# WESTERN SIERRA COLLEGIATE ACADEMY

## 2019-20 Budget Proposal

### 2020-21 Cashflow Projection

DESCRIPTION	OBJECT	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	ACCRUAL	TOTAL
<b>A. BEGINNING CASH</b>	N/A	934,932	326,555	229,141	741,719	816,292	825,377	1,213,333	428,701	509,323	958,179	1,044,547	1,134,769		
<b>B. RECEIPTS</b>															
Revenue Limit Sources															
LCFF / General Purpose	8010-8019	200,084	200,084	360,151	360,151	360,151	360,151	360,151	360,151	360,151	360,151	360,151	360,153	-	4,001,680
EPA	8012	-	-	315,658	-	-	315,658	-	-	315,658	-	-	315,658	-	1,262,632
In-Lieu Property Taxes	8080-8099	-	138,000	276,000	184,000	184,000	184,000	184,000	184,000	184,000	195,500	195,500	195,500	195,500	2,300,000
TOTAL LCFF		200,084	338,084	951,809	544,151	544,151	859,809	544,151	544,151	859,809	555,651	555,651	871,311	195,500	7,564,312
Federal Revenue	8100-8299	-	8,458	-	16,917	-	-	18,796	-	23,495	-	-	-	26,315	93,981
State Revenue	8300-8599	-	-	-	-	28,509	9,503	7,602	11,403	-	9,503	9,503	19,006	95,029	190,058
Local	8600-8799	60	-	35,600	30,500	30,500	30,500	30,500	30,500	86,400	30,500	30,500	76,200	96,383	508,143
All Other Financing Sources	8930-8979	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL RECEIPTS</b>		200,144	346,542	987,409	591,568	603,160	899,812	601,049	586,054	969,704	595,654	595,654	966,517	413,227	8,356,494
<b>C. DISBURSEMENTS</b>															
Certificated Salaries	1000-1999	216,712	316,700	316,700	316,700	316,700	316,700	316,700	316,700	316,700	316,700	316,700	316,700	3,230	3,703,642
Classified Salaries	2000-2999	31,016	46,400	46,400	46,400	46,400	46,400	46,400	46,400	46,400	46,400	46,400	46,400	1,323	542,739
Employee Benefits (All)	3000-3999	74,318	108,930	108,930	108,930	108,930	108,930	108,930	108,930	108,930	108,930	108,930	108,930	23,835	1,296,383
Books, Supplies	4000-4999	66,807	20,556	12,848	25,695	25,695	12,848	30,834	10,278	10,278	10,278	10,278	15,400	5,155	256,950
Services	5000-5999	19,270	19,270	38,540	19,270	96,350	26,978	26,978	23,124	38,540	26,978	23,124	23,100	3,879	385,401
Capital Outlay	6000-6999	100,000	50,000	30,000	-	-	-	-	-	-	-	-	-	20,000	200,000
Other Outgo	7141	-	-	-	-	-	-	415,000	-	-	-	-	-	415,000	830,000
Transfer of Direct Costs	7145	-	-	-	-	-	-	38,857	-	-	-	-	-	38,856	77,713
Debt Service - Principal	7439	-	-	-	-	-	-	-	-	-	-	-	170,001	-	170,001
Debt Service - Interest	7438	-	-	-	-	-	-	401,982	-	-	-	-	401,981	-	803,963
All Other Financing Sources	7438	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL DISBURSEMENTS</b>		508,123	561,856	553,418	516,995	594,075	511,856	1,385,681	505,432	520,848	509,286	505,432	1,082,512	511,278	8,266,792
<b>D. PRIOR YEAR TRANSACTIONS</b>															
Cash Not In Treasury	9111-9199	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accounts Receivable (Governments)	9290	196,500	117,900	78,587	-	-	-	-	-	-	-	-	-	-	392,987
Prepaid Expenditures	9330	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Current Assets	9340	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accounts Payable	9500-9599	(496,898)	-	-	-	-	-	-	-	-	-	-	-	-	(496,898)
Deferred Revenue	9650	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Restricted Cash	9910	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL PRIOR YEAR TRANSACTIONS</b>		(300,398)	117,900	78,587	-	-	-	-	-	-	-	-	-	-	(103,911)
<b>E. NET INCREASE/DECREASE (B-C+D)</b>		(608,377)	(97,414)	512,578	74,573	9,085	387,956	(784,632)	80,622	448,856	86,368	90,222	(115,995)	(98,051)	(14,209)
<b>F. ENDING CASH (A + E)</b>		326,555	229,141	741,719	816,292	825,377	1,213,333	428,701	509,323	958,179	1,044,547	1,134,769	1,018,774		
<b>G. ENDING CASH, PLUS ACCRUALS</b>															920,723

Expenses	8,266,792
Days per year	365
Exp per day	22,649
Cash	1,018,774
Days Cash On Hand	45
Cash + Deferral	920,723
	41
Cash + Deferral - AP	1,432,001
	63

# WESTERN SIERRA COLLEGIATE ACADEMY

## 2019-20 Budget Proposal

### 2021-22 Cashflow Projection

DESCRIPTION	OBJECT	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	ACCRUAL	TOTAL
<b>A. BEGINNING CASH</b>	N/A	1,018,774	404,438	308,666	828,996	907,236	918,624	1,310,497	536,255	620,939	1,073,584	1,163,946	1,258,230		
<b>B. RECEIPTS</b>															
Revenue Limit Sources															
LCFF / General Purpose	8010-8019	210,433	210,433	378,779	378,779	378,779	378,779	378,779	378,779	378,779	378,779	378,779	378,777	-	4,208,654
EPA	8012	-	-	315,658	-	-	315,658	-	-	315,658	-	-	315,658	-	1,262,632
In-Lieu Property Taxes	8080-8099	-	138,000	276,000	184,000	184,000	184,000	184,000	184,000	184,000	195,500	195,500	195,500	195,500	2,300,000
TOTAL LCFF		210,433	348,433	970,437	562,779	562,779	878,437	562,779	562,779	878,437	574,279	574,279	889,935	195,500	7,771,286
Federal Revenue	8100-8299	-	8,458	-	16,917	-	18,796	-	23,495	-	-	-	-	26,315	93,981
State Revenue	8300-8599	-	-	-	-	28,509	9,503	7,602	11,403	-	9,503	9,503	19,006	95,029	190,058
Local	8600-8799	60	-	35,600	30,500	30,500	30,500	30,500	30,500	86,400	30,500	30,500	76,200	96,383	508,143
All Other Financing Sources	8930-8979	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL RECEIPTS</b>		210,493	356,891	1,006,037	610,196	621,788	918,440	619,677	604,682	988,332	614,282	614,282	985,141	413,227	8,563,468
<b>C. DISBURSEMENTS</b>															
Certificated Salaries	1000-1999	221,412	323,300	323,300	323,300	323,300	323,300	323,300	323,300	323,300	323,300	323,300	323,300	3,761	3,781,473
Classified Salaries	2000-2999	31,816	47,600	47,600	47,600	47,600	47,600	47,600	47,600	47,600	47,600	47,600	47,600	891	556,307
Employee Benefits (All)	3000-3999	78,501	114,979	114,979	114,979	114,979	114,979	114,979	114,979	114,979	114,979	114,979	114,979	13,723	1,356,993
Books, Supplies	4000-4999	68,811	21,173	13,233	26,466	26,466	13,233	31,759	10,586	10,586	10,586	10,586	15,900	5,274	264,659
Services	5000-5999	19,611	19,611	39,222	19,611	98,055	27,455	27,455	23,533	39,222	27,455	23,533	23,500	3,957	392,220
Capital Outlay	6000-6999	100,000	50,000	30,000	-	-	-	-	-	-	-	-	-	20,000	200,000
Other Outgo	7141	-	-	-	-	-	-	415,000	-	-	-	-	-	415,000	830,000
Transfer of Direct Costs	7145	-	-	-	-	-	-	38,857	-	-	-	-	-	38,856	77,713
Debt Service - Principal	7439	-	-	-	-	-	-	-	-	-	-	-	185,001	185,001	
Debt Service - Interest	7438	-	-	-	-	-	-	394,969	-	-	-	-	394,969	789,938	
All Other Financing Sources		-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL DISBURSEMENTS</b>		520,151	576,663	568,334	531,956	610,400	526,567	1,393,919	519,998	535,687	523,920	519,998	1,105,249	501,462	8,434,304
<b>D. PRIOR YEAR TRANSACTIONS</b>															
Cash Not In Treasury	9111-9199	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accounts Receivable (Governments)	9290	206,600	124,000	82,627	-	-	-	-	-	-	-	-	-	-	413,227
Prepaid Expenditures	9330	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Current Assets	9340	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accounts Payable	9500-9599	(511,278)	-	-	-	-	-	-	-	-	-	-	-	-	(511,278)
Deferred Revenue	9650	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Restricted Cash	9910	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL PRIOR YEAR TRANSACTIONS</b>		(304,678)	124,000	82,627	-	-	-	-	-	-	-	-	-	-	(98,051)
<b>E. NET INCREASE/DECREASE (B-C+D)</b>		(614,336)	(95,772)	520,330	78,240	11,388	391,873	(774,242)	84,684	452,645	90,362	94,284	(120,108)	(88,235)	31,113
<b>F. ENDING CASH (A + E)</b>		404,438	308,666	828,996	907,236	918,624	1,310,497	536,255	620,939	1,073,584	1,163,946	1,258,230	1,138,122		
<b>G. ENDING CASH, PLUS ACCRUALS</b>															1,049,887

Expenses	8,434,304
Days per year	365
Exp per day	23,108
Cash	1,138,122
Days Cash On Hand	49
Cash + Deferral	1,049,887
	45
Cash + Deferral - AP	1,551,349
	67

**ROCKLIN ACADEMY - TURNSTONE**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**2019-20 Budget Proposal**  
**Combined**

	Combined (Second Interim) 2018-19	Combined 2019-20	Combined 2020-21	Combined 2021-22
Enrollment:	370	372	372	372
Projected ADA:	361.32	362.70	362.70	362.70
<b>Revenues:</b>				
Local Control Funding Formula				
LCFF - General Purpose	\$ 1,351,926	\$ 1,422,331	\$ 1,517,176	\$ 1,604,562
Education Protection Account	481,409	533,131	533,131	533,131
In-Leiu Property Tax	1,108,000	1,100,000	1,100,000	1,100,000
Total LCFF	2,941,335	3,055,462	3,150,307	3,237,693
Federal	45,916	45,188	45,188	45,188
State	168,706	80,106	80,106	80,106
Local	212,822	188,073	188,073	188,073
<b>Total Revenues</b>	<b>\$ 3,368,779</b>	<b>\$ 3,368,829</b>	<b>\$ 3,463,674</b>	<b>\$ 3,551,060</b>
<b>Expenditures:</b>				
Certificated Salaries - (1000's)	1,460,835	\$ 1,467,331	\$ 1,508,319	\$ 1,541,722
Classified Salaries - (2000's)	202,789	198,982	203,957	209,056
Employee Benefits - (3000's)	425,887	492,382	518,229	542,912
Books & Supplies - (4000's)	120,600	89,399	59,107	60,880
Services - (5000's)	160,343	65,025	66,927	67,552
Capital Outlay - (6000's)	92,000	525,000	-	-
Other Outgo - (7141)	290,000	290,000	295,000	300,000
Transfer of Direct Costs - (7145)	514,188	690,000	750,000	710,000
Debt Service - Principal - (7439)	-	-	-	-
Debt Service - Interest - (7438)	-	-	-	-
<b>Total Expenses</b>	<b>3,266,642</b>	<b>\$ 3,818,119</b>	<b>\$ 3,401,539</b>	<b>\$ 3,432,122</b>
Excess (Deficit) from Operations	102,137	(449,290)	62,135	118,938
<b>Other Financing Transactions:</b>				
Other Financing Sources	-	-	-	-
Capital Outlay - (6000's)	-	-	-	-
Debt Service - Principal - (7000's)	-	-	-	-
Excess (deficit)	102,137	(449,290)	62,135	118,938
Reserve for Economic Uncertainties (REU)		30,893	31,502	32,246
Excess (deficit) after REU	102,137	(480,183)	30,633	86,692
Fund Balance, Beginning (Second Interim)	4,079,108	4,182,677	3,702,494	3,733,127
<b>Fund Balance, Ending</b>	<b>\$ 4,181,245</b>	<b>\$ 3,702,494</b>	<b>\$ 3,733,127</b>	<b>\$ 3,819,819</b>
<b>Components of Ending Fund Balance:</b>				
Designated Amounts:				
Reserve:20% of Expenditures	653,328	763,624	680,308	686,424
Restricted Cash	-	-	-	-
Prepaid Expenditures	-	-	-	-
Temporarily Restricted	-	6,916	-	-
Unrestricted	3,527,917	2,931,954	3,052,819	3,133,395
<b>Fund Balance, Ending</b>	<b>\$ 4,181,245</b>	<b>\$ 3,702,494</b>	<b>\$ 3,733,127</b>	<b>\$ 3,819,819</b>

# ROCKLIN ACADEMY - TURNSTONE

## 2019-20 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														
B. RECEIPTS		9110	3,863,519	3,484,918	3,502,251	3,761,799	3,811,304	3,844,186	4,018,514	3,046,538	3,089,928	3,291,191	3,338,630	3,386,719		
Revenue Limit Sources																
LCFF / General Purpose	8010-8019	71,117	71,117	128,010	128,010	128,010	128,010	128,010	128,010	128,010	128,010	128,010	128,010	128,007	-	1,422,331
EPA	8012	-	-	133,283	-	-	133,283	-	-	133,283	-	-	133,282	-	533,131	
In-Lieu Property Taxes	8080-8099	-	66,000	132,000	88,000	88,000	88,000	88,000	88,000	88,000	93,500	93,500	93,500	93,500	1,100,000	
TOTAL LCFF		71,117	137,117	393,293	216,010	216,010	349,293	216,010	216,010	349,293	221,510	221,510	354,789	93,500	3,055,462	
Federal Revenue	8100-8299	-	4,067	-	8,134	-	-	9,038	-	11,297	-	-	-	-	12,652	45,188
State Revenue	8300-8599	-	-	-	-	12,016	4,005	3,204	4,806	-	4,005	4,005	8,011	-	40,054	80,106
Local	8600-8799	-	-	13,200	18,800	11,300	11,300	11,300	11,300	32,000	11,300	11,300	28,200	-	28,073	188,073
All Other Financing Sources	8930-8979	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL RECEIPTS</b>		<b>71,117</b>	<b>141,184</b>	<b>406,493</b>	<b>242,944</b>	<b>239,326</b>	<b>364,598</b>	<b>239,552</b>	<b>232,116</b>	<b>392,590</b>	<b>236,815</b>	<b>236,815</b>	<b>391,000</b>	<b>174,279</b>	<b>3,368,829</b>	
C. DISBURSEMENTS																
Certificated Salaries	1000-1999	88,000	124,700	124,700	124,700	124,700	124,700	124,700	124,700	124,700	124,700	124,700	124,700	7,631	1,467,331	
Classified Salaries	2000-2999	11,900	16,900	16,900	16,900	16,900	16,900	16,900	16,900	16,900	16,900	16,900	16,900	1,182	198,982	
Employee Benefits (All)	3000-3999	27,972	39,648	39,648	39,648	39,648	39,648	39,648	39,648	39,648	39,648	39,648	39,648	28,282	492,382	
Books, Supplies	4000-4999	23,244	7,152	4,470	8,940	8,940	4,470	10,728	3,576	3,576	3,576	3,576	5,400	1,751	89,399	
Services	5000-5999	3,251	3,251	6,503	3,251	16,256	4,552	3,902	6,503	4,552	3,902	3,900	650	-	65,025	
Capital Outlay	6000-6999	-	-	-	-	-	-	525,000	-	-	-	-	-	-	525,000	
Other Outgo	7141	-	-	-	-	-	-	145,000	-	-	-	-	-	145,000	290,000	
Transfer of Direct Costs	7145	-	-	-	-	-	-	345,000	-	-	-	-	-	345,000	690,000	
Debt Service - Principal	7439	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Debt Service - Interest	7438	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
All Other Financing Sources		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>TOTAL DISBURSEMENTS</b>		<b>154,367</b>	<b>191,651</b>	<b>192,221</b>	<b>193,439</b>	<b>206,444</b>	<b>190,270</b>	<b>1,211,528</b>	<b>188,726</b>	<b>191,327</b>	<b>189,376</b>	<b>188,726</b>	<b>190,548</b>	<b>529,496</b>	<b>3,818,119</b>	
D. PRIOR YEAR TRANSACTIONS																
Cash Not In Treasury	9111-9199	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Accounts Receivable (Governments)	9290	113,000	67,800	45,276	-	-	-	-	-	-	-	-	-	-	226,076	
Prepaid Expenditures	9330	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Current Assets	9340	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Accounts Payable	9500-9599	(408,351)	-	-	-	-	-	-	-	-	-	-	-	-	(408,351)	
Deferred Revenue	9650	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Restricted Cash	9910	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>TOTAL PRIOR YEAR TRANSACTIONS</b>		<b>(295,351)</b>	<b>67,800</b>	<b>45,276</b>	<b>49,505</b>	<b>32,882</b>	<b>174,328</b>	<b>(971,976)</b>	<b>43,390</b>	<b>201,263</b>	<b>47,439</b>	<b>48,089</b>	<b>200,452</b>	<b>(355,217)</b>	<b>(631,565)</b>	
<b>E. NET INCREASE/DECREASE (B-C+D)</b>			<b>17,333</b>	<b>259,548</b>	<b>49,505</b>	<b>32,882</b>	<b>174,328</b>	<b>(971,976)</b>	<b>43,390</b>	<b>201,263</b>	<b>47,439</b>	<b>48,089</b>	<b>200,452</b>	<b>(355,217)</b>	<b>(631,565)</b>	
<b>F. ENDING CASH (A + E)</b>			<b>3,484,918</b>	<b>3,502,251</b>	<b>3,761,799</b>	<b>3,811,304</b>	<b>3,844,186</b>	<b>4,018,514</b>	<b>3,046,538</b>	<b>3,089,928</b>	<b>3,291,191</b>	<b>3,338,630</b>	<b>3,386,719</b>	<b>3,587,171</b>		
<b>G. ENDING CASH, PLUS ACCRUALS</b>															<b>3,231,954</b>	

Expenses	3,818,119
Days per year	365
Exp per day	10,461
Cash	3,587,171
Days Cash On Hand	343
Cash + Deferral	3,231,954
	309
Cash + Deferral - AP	3,761,450
	360

**ROCKLIN ACADEMY - TURNSTONE**  
**2019-20 Budget Proposal**  
**2020-21 Cashflow Projection**

DESCRIPTION	OBJECT	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	ACCRUAL	TOTAL
<b>A. BEGINNING CASH</b>	N/A	3,587,171	3,078,381	3,079,310	3,330,348	3,375,849	3,411,846	3,588,118	3,130,206	3,175,256	3,378,103	3,427,183	3,476,932		
<b>B. RECEIPTS</b>															
Revenue Limit Sources															
LCFF / General Purpose	8010-8019	75,859	75,859	136,546	136,546	136,546	136,546	136,546	136,546	136,546	136,546	136,546	136,544	-	1,517,176
EPA	8012	-	-	133,283	-	-	133,283	-	-	-	133,283	-	-	133,282	533,131
In-Lieu Property Taxes	8080-8099	-	66,000	132,000	88,000	88,000	88,000	88,000	88,000	88,000	93,500	93,500	93,500	93,500	1,100,000
<b>TOTAL LCFF</b>		<b>75,859</b>	<b>141,859</b>	<b>401,829</b>	<b>224,546</b>	<b>224,546</b>	<b>357,829</b>	<b>224,546</b>	<b>224,546</b>	<b>357,829</b>	<b>230,046</b>	<b>230,046</b>	<b>363,326</b>	<b>93,500</b>	<b>3,150,307</b>
Federal Revenue	8100-8299	-	4,067	-	8,134	-	9,038	-	11,297	-	-	-	-	12,652	45,188
State Revenue	8300-8599	-	-	-	-	12,016	4,005	4,806	-	4,005	4,005	8,011	40,054	80,106	80,106
Local	8600-8799	60	-	13,200	11,300	11,300	11,300	11,300	11,300	32,000	11,300	11,300	28,200	35,513	188,073
All Other Financing Sources	8930-8979	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL RECEIPTS</b>		<b>75,919</b>	<b>145,926</b>	<b>415,029</b>	<b>243,980</b>	<b>247,862</b>	<b>373,134</b>	<b>248,088</b>	<b>240,652</b>	<b>401,126</b>	<b>245,351</b>	<b>245,351</b>	<b>399,537</b>	<b>181,719</b>	<b>3,463,674</b>
<b>C. DISBURSEMENTS</b>															
Certificated Salaries	1000-1999	85,012	129,000	129,000	129,000	129,000	129,000	129,000	129,000	129,000	129,000	129,000	129,000	4,307	1,508,319
Classified Salaries	2000-2999	10,616	17,400	17,400	17,400	17,400	17,400	17,400	17,400	17,400	17,400	17,400	17,400	1,941	203,957
Employee Benefits (All)	3000-3999	27,971	42,822	42,822	42,822	42,822	42,822	42,822	42,822	42,822	42,822	42,822	42,822	19,216	518,229
Books, Supplies	4000-4999	15,368	4,729	2,955	5,911	5,911	2,955	7,093	2,364	2,364	2,364	2,364	3,500	1,229	59,107
Services	5000-5999	3,346	3,346	6,693	3,346	16,732	4,685	4,685	4,016	6,693	4,685	4,016	4,000	684	66,927
Capital Outlay	6000-6999	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Outgo	7141	-	-	-	-	-	-	150,000	-	-	-	-	-	150,000	300,000
Transfer of Direct Costs	7145	-	-	-	-	-	-	355,000	-	-	-	-	-	355,000	710,000
Debt Service - Principal	7439	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt Service - Interest	7438	-	-	-	-	-	-	-	-	-	-	-	-	-	-
All Other Financing Sources															
<b>TOTAL DISBURSEMENTS</b>		<b>142,313</b>	<b>197,297</b>	<b>198,870</b>	<b>198,479</b>	<b>211,865</b>	<b>196,862</b>	<b>706,000</b>	<b>195,602</b>	<b>198,279</b>	<b>196,271</b>	<b>195,602</b>	<b>196,722</b>	<b>532,377</b>	<b>3,366,539</b>
<b>D. PRIOR YEAR TRANSACTIONS</b>															
Cash Not In Treasury	9111-9199	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accounts Receivable (Governments)	9290	87,100	52,300	34,879	-	-	-	-	-	-	-	-	-	-	174,279
Prepaid Expenditures	9330	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Current Assets	9340	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accounts Payable	9500-9599	(529,496)	-	-	-	-	-	-	-	-	-	-	-	-	(529,496)
Deferred Revenue	9650	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Restricted Cash	9910	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL PRIOR YEAR TRANSACTIONS</b>		<b>(442,396)</b>	<b>52,300</b>	<b>34,879</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(355,217)</b>
<b>E. NET INCREASE/DECREASE (B-C+D)</b>		<b>(508,790)</b>	<b>929</b>	<b>251,038</b>	<b>45,501</b>	<b>35,997</b>	<b>176,272</b>	<b>(457,912)</b>	<b>45,050</b>	<b>202,847</b>	<b>49,080</b>	<b>49,749</b>	<b>202,815</b>	<b>(350,658)</b>	<b>(258,082)</b>
<b>F. ENDING CASH (A + E)</b>		<b>3,078,381</b>	<b>3,079,310</b>	<b>3,330,348</b>	<b>3,375,849</b>	<b>3,411,846</b>	<b>3,588,118</b>	<b>3,130,206</b>	<b>3,175,256</b>	<b>3,378,103</b>	<b>3,427,183</b>	<b>3,476,932</b>	<b>3,679,747</b>		
<b>G. ENDING CASH, PLUS ACCRUALS</b>															<b>3,329,089</b>

Expenses	3,366,539
Days per year	365
Exp per day	9,223
Cash	3,679,747
Days Cash On Hand	399
Cash + Deferral	3,329,089
	361
Cash + Deferral - AP	3,861,466
	419



# ROCKLIN ACADEMY - TURNSTONE

## 2019-20 Budget Proposal

### 2021-22 Cashflow Projection

DESCRIPTION	OBJECT	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	ACCRUAL	TOTAL
<b>A. BEGINNING CASH</b>	N/A 9110	3,679,747	3,172,143	3,174,230	3,429,184	3,477,103	3,515,394	3,694,160	3,238,618	3,286,187	3,491,528	3,543,120	3,595,388		
<b>B. RECEIPTS</b>															
Revenue Limit Sources															
LCFF / General Purpose	8010-8019	80,228	80,228	144,411	144,411	144,411	144,411	144,411	144,411	144,411	144,411	144,411	144,407	-	1,604,562
EPA	8012	-	-	133,283	-	-	133,283	-	-	133,283	-	-	133,282	-	533,131
In-Lieu Property Taxes	8080-8099	-	66,000	132,000	88,000	88,000	88,000	88,000	88,000	88,000	93,500	93,500	93,500	93,500	1,100,000
<b>TOTAL LCFF</b>		80,228	146,228	409,694	232,411	232,411	365,694	232,411	232,411	365,694	237,911	237,911	371,189	93,500	3,237,693
Federal Revenue	8100-8299	-	4,067	-	8,134	-	-	9,038	-	11,297	-	-	-	-	45,188
State Revenue	8300-8599	-	-	-	-	12,016	4,005	3,204	4,806	-	4,005	4,005	8,011	40,054	80,106
Local	8600-8799	60	-	13,200	11,300	11,300	11,300	11,300	11,300	32,000	11,300	11,300	28,200	35,513	188,073
All Other Financing Sources	8930-8979	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL RECEIPTS</b>		80,288	150,295	422,894	251,845	255,727	380,999	255,953	248,517	408,991	253,216	253,216	407,400	181,719	3,551,060
<b>C. DISBURSEMENTS</b>															
Certificated Salaries	1000-1999	87,012	131,800	131,800	131,800	131,800	131,800	131,800	131,800	131,800	131,800	131,800	131,800	4,910	1,541,722
Classified Salaries	2000-2999	10,916	17,900	17,900	17,900	17,900	17,900	17,900	17,900	17,900	17,900	17,900	17,900	1,240	209,056
Employee Benefits (All)	3000-3999	29,280	44,760	44,760	44,760	44,760	44,760	44,760	44,760	44,760	44,760	44,760	44,760	21,272	542,912
Books, Supplies	4000-4999	15,829	4,870	3,044	6,088	6,088	3,044	7,306	2,435	2,435	2,435	2,435	3,700	1,171	60,880
Services	5000-5999	3,378	3,378	6,755	3,378	16,888	4,729	4,729	4,053	6,755	4,729	4,053	4,100	627	67,552
Capital Outlay	6000-6999	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Outgo	7141	-	-	-	-	-	-	150,000	-	-	-	-	-	150,000	300,000
Transfer of Direct Costs	7145	-	-	-	-	-	-	355,000	-	-	-	-	-	355,000	710,000
Debt Service - Principal	7439	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt Service - Interest	7438	-	-	-	-	-	-	-	-	-	-	-	-	-	-
All Other Financing Sources		-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL DISBURSEMENTS</b>		146,415	202,708	204,259	203,926	217,436	202,233	711,495	200,948	203,650	201,624	200,948	202,260	534,220	3,432,122
<b>D. PRIOR YEAR TRANSACTIONS</b>															
Cash Not In Treasury	9111-9199	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accounts Receivable (Governments)	9290	90,900	54,500	36,319	-	-	-	-	-	-	-	-	-	-	181,719
Prepaid Expenditures	9330	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Current Assets	9340	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accounts Payable	9500-9599	(532,377)	-	-	-	-	-	-	-	-	-	-	-	-	(532,377)
Deferred Revenue	9650	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Restricted Cash	9910	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL PRIOR YEAR TRANSACTIONS</b>		(441,477)	54,500	36,319	-	-	-	-	-	-	-	-	-	-	(350,658)
<b>E. NET INCREASE/DECREASE (B-C+D)</b>		(507,604)	2,087	254,954	47,919	38,291	178,766	(455,542)	47,569	205,341	51,592	52,268	205,140	(352,501)	(231,720)
<b>F. ENDING CASH (A + E)</b>		3,172,143	3,174,230	3,429,184	3,477,103	3,515,394	3,694,160	3,238,618	3,286,187	3,491,528	3,543,120	3,595,388	3,800,528		
<b>G. ENDING CASH, PLUS ACCRUALS</b>															3,448,027

Expenses	3,432,122
Days per year	365
Exp per day	9,403
Cash	3,800,528
Days Cash On Hand	404
Cash + Deferral	3,448,027
	367
Cash + Deferral - AP	3,982,247
	424