



# ROCKLIN ACADEMY

## FAMILY OF SCHOOLS

### **2016-17 Second Interim Report**

Presented to the Board of Directors  
March 20, 2017

## ROCKLIN ACADEMY FAMILY OF SCHOOLS 2016-17 Second Interim Report and Multi-Year Fiscal Projection

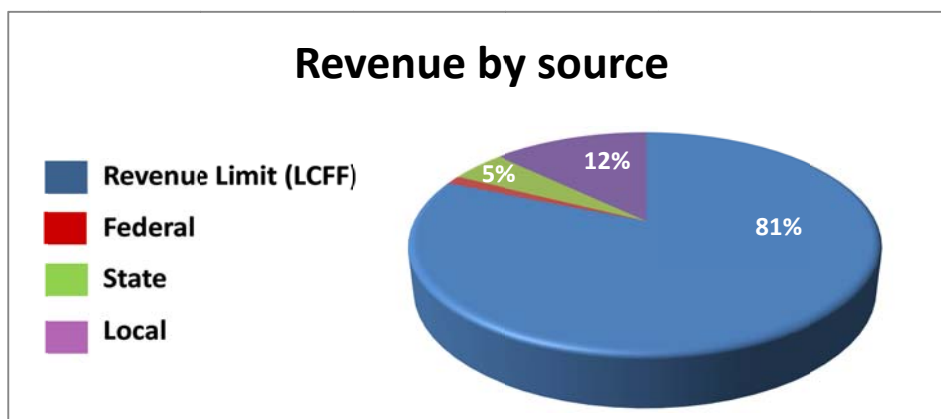
Local Educational Agencies, including Charter Schools, are required to adopt a budget prior to July 1 of each year in order to authorize the expenditure of funds. Budgets are “living documents” that change as new information becomes available. Interim budget reports provide an updated picture of the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

This Second Interim Report enables us to make adjustments to our proposed budget based on updated information, actual spending and receiving patterns, as well as changes which are happening during the school year.

### 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	\$ 18,894,008		\$ 18,894,008
Federal	-	\$ 292,250	292,250
State	889,910	184,464	1,074,374
Local	1,676,285	1,311,317	2,987,602
Contribution to Restricted	(405,774)	405,774	-
<b>TOTAL</b>	<b>\$ 21,054,429</b>	<b>\$ 2,193,805</b>	<b>\$ 23,248,234</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 establishes a ‘target’ funding level. The target is the expected funding amount that RAFOS can expect to receive by the 2020-21 fiscal year. The difference between the current funding level and the target is known as the ‘gap.’ What the calculations listed below do is anticipate the gap funding, as well as additional funds for supplemental and concentration funding. Illustrated below is a summary of some of the material revenue assumptions included within this interim report.

- The LCFF is based on the Average Daily Attendance (ADA) by site and grade span, multiplied by the Estimated LCFF Entitlement per ADA, using the most updated LCFF Calculator (Version 17.2b). The estimated enrollment and ADA used for current year budgeting purposes is included below.

School	ADA at Budget Adoption	ADA at First Interim	ADA at Second Interim	Variance from First to Second Interim
Gateway	1,212.30	1,169.60	1,169.60	-
Meyers	181.35	179.34	179.34	-
Turnstone	362.70	364.56	364.56	-
Western Sierra	747.65	724.80	719.04	(5.76)
<b>Total</b>	<b>2,504.00</b>	<b>2,438.30</b>	<b>2,432.54</b>	<b>(5.76)</b>

ADA projections are based on what we think our ADA will be between the first day of school and the last full school month prior to April 15 (typically around the end of March). As these are estimates, the interims are a time to adjust our projected number based on actual activity. Most school sites were held constant, with a decrease expected to Western Sierra. There were also slight variances for the LCFF calculator which lead to higher per ADA funding. The net variance is approximately \$36,000 reduction in LCFF funding as compared to first interim.

- Federal revenue is comprised of the Federal portion of Special Education. Federal Special Education is based on \$125 per prior year CBEDS Enrollment, with all schools part of the Charter SELPA. As this amount is based on prior year CBEDS there were only slight adjustments to federal revenue during Second Interim.
- State revenue:
  - Lottery revenue is based on current year ADA. The expected funding stayed at approximately \$144 per ADA for unrestricted and \$45 per ADA for restricted purpose. This led to a slight reduction in anticipated lottery revenue.
  - Mandated Block Grant and One Time funds remained constant. Mandated Block Grant revenue is expected to be \$14.21 for Grades K-8 and \$42 for grades 9-12. One Time Funds revenue is expected to be \$214 per prior year P2.
  - The main cause for the increase (approximately \$75,000) within State revenues was due to the College and Career Readiness Block Grant. This is a grant which will be received during the current year and can be spent between this year and the 2018-19 school year.
- Local revenue is primarily made up of estimated revenue for funding the Special Education program, food services, the Before and After School Program, other donations and reimbursable programs. The Preschool budget and the Before and After School Program remain unchanged. The main cause for the increase was due to receiving the Growth Grant again this year. This grant is unrestricted in nature and provides much needed support for our organization. We received \$174,000 for the current fiscal year.

**Expenditure Components**

As illustrated below, the majority of expenditures, approximately 67%, are for salaries and benefits related to providing services and resources for our students. Additionally, the cost of facilities account for approximately 13% of the total budget.

The material assumptions used within the First Interim Report include:

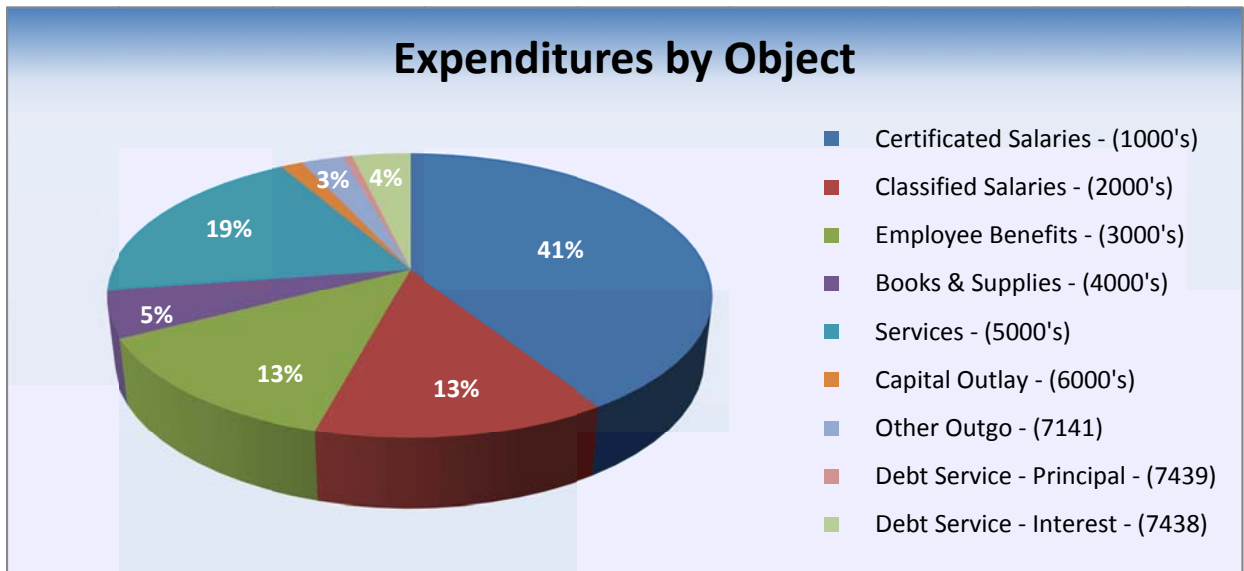
- **Certificated and Classified Salaries:**
  - For continuing and new employees, salaries are based on the next level on the respective board approved salary schedule. For new positions where the employee is not known, an average salary is used to account for the cost. All position control accounts have been balanced to their anticipated annual cost. Non position control accounts have been adjusted to anticipated spending.
  - Illustrated below are the estimated salary costs (savings) of a 1% salary increase (decrease), excluding benefits:
    - **Certificated:** \$90,000
    - **Classified:** \$30,000
- **Employer Contribution Rate for State Teacher Retirement System (STRS) remains unchanged from budget projection. Public Employee Retirement System (PERS) is anticipated to increase as compared to the first interim report unchanged from budget projection and are as follows:**

	2016-17	2017-18	2018-19
STRS	12.580%	14.430%	16.280%
PERS	13.888%	15.800%	18.700%

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

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

Description	Unrestricted	Restricted	Combined
Certificated Salaries - (1000's)	\$ 8,475,578	\$ 998,974	\$ 9,474,552
Classified Salaries - (2000's)	2,691,076	362,762	3,053,838
Employee Benefits - (3000's)	2,694,603	344,442	3,039,045
Books & Supplies - (4000's)	1,006,812	219,443	1,226,255
Services - (5000's)	3,984,538	419,369	4,403,907
Capital Outlay - (6000's)	323,109	-	323,109
Other Outgo - (7141)	610,776	-	610,776
Debt Service - Principal - (7439)	136,617	-	136,617
Debt Service - Interest - (7438)	851,513	-	851,513
<b>TOTAL</b>	<b>\$ 20,774,622</b>	<b>\$ 2,344,990</b>	<b>\$ 23,119,612</b>



**Contributions to Restricted Programs**

The contributions to restricted programs occur when revenues for a specific program exceed the revenues that are provided for that specific program. The anticipated contribution by sites remain materially consistent from budget adoption. The breakdown below indicate the following expected transfers of unrestricted resources to restricted programs to cover program expenditures in excess of revenue.

	Meyers	Western Sierra	Turnstone	Gateway	Total
<b>Description</b>					
Special Education	47,084	38,738	69,812	250,140	<b>405,774</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 \$3.8 million.

<b>EPA Spending Plan for 2016-17</b>					
	<b>Meyers</b>	<b>Western Sierra</b>	<b>Turnstone</b>	<b>Gateway</b>	<b>Total</b>
<b>EXPENDITURES</b>					
Certificated Instructional Salaries (1000's)	186,157	806,621	382,955	1,648,030	<b>3,023,763</b>
Certificated Instructional Benefits (3000's)	44,570	214,710	86,074	418,598	<b>763,952</b>
<b>Total</b>	<b>230,727</b>	<b>1,021,331</b>	<b>469,029</b>	<b>2,066,628</b>	<b>3,787,715</b>

### **Educator Effectiveness Program**

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

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

The funding for this program was received during the 2015-16 fiscal year. The amounts below are the deficit spending for the current year caused by the timing of receipt of the funds. Amounts in the table below are projections and will be adjusted as the year continues.

<b>Educator Effectiveness Program as of January 31, 2017</b>					
	<b>Meyers</b>	<b>Western Sierra</b>	<b>Turnstone</b>	<b>Gateway</b>	<b>Total</b>
<b>PRIOR YEAR FUND BALANCE</b>	14,783	57,972	28,040	59,732	<b>160,527</b>
<b>EXPENDITURES</b>					
Salaries & Benefits (1000's, 3000's)	3,987	13,604	2,874	16,754	<b>37,219</b>
Services – (5000's)	5,396	38,168	19,766	8,778	<b>72,108</b>
<b>ANTICIPATED FUND BALANCE</b>	<b>5,400</b>	<b>6,200</b>	<b>5,400</b>	<b>34,200</b>	<b>51,200</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 we are currently undergoing a strategic plan we will likely have revisions to ADA (most likely to Gateway and Western Sierra), revenue and expenditure assumptions, which will impact future budgets. We will continue to provide updates as more information becomes available.

### **Revenue Assumptions**

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

School	2017-18		2018-19	
	Enrollment	ADA	Enrollment	ADA
Gateway	1,308.00	1,269.45	1,308.00	1,269.45
Meyers	186.00	181.35	186.00	181.35
Turnstone	372.00	362.70	372.00	362.70
Western Sierra	788.00	748.60	788.00	748.60
Total	<b>2,654.00</b>	<b>2,562.10</b>	<b>2,654.00</b>	<b>2,562.10</b>

### **Expenditure Assumptions**

Certificated and Classified salaries are adjusted based on the board approved salary schedules. Employer benefits have also been adjusted accordingly. The multi-year projections also include increases related to STRS and PERS according to the table above. Books, Supplies, Services and other operating expenses were adjusted using a COLA of 1.14% for each of the subsequent projections. Debt and rental expenses were adjusted to appropriate schedules.

### **Cash Flow**

Consistent with the difficulty in calculating revenue, cash flow is a very complex process. Expenditures are projected based on past spending patterns and anticipated payment dates. Revenues are projected based on the apportionment schedule as indicated in the Education Code or on past funding patterns, as appropriate. Should the apportionment schedule change, we will provide updates to our revenues and expenditures to ensure RAFOS is in compliance with our debt covenants. We are currently projecting to have a positive cash flow through fiscal years 2017-18 and 2018-19 with an ending unrestricted cash balance of \$3.1 and \$3.2 million, respectively. Note that the 2016-17 cash flow includes a one-time deferral as proposed in the Governor's budget.

### **Conclusion**

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

**ROCKLIN ACADEMY FAMILY OF SCHOOLS**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**2016-17 SECOND INTERIM BUDGET REPORT**

Description	2016-17 First Interim			2016-17 Second Interim		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
<b>Revenues:</b>						
Local Control Funding Formula - (80xx)	\$ 18,930,089	\$ -	\$ 18,930,089	\$ 18,894,008	\$ -	\$ 18,894,008
Federal - (81xx-83xx)	-	288,739	288,739	-	292,250	292,250
State - (84xx-85xx)	886,113	109,723	995,836	889,910	184,464	1,074,374
Local - (86xx-87xx)	1,500,939	1,201,249	2,702,188	1,676,285	1,311,317	2,987,602
Contribution - (8980)	(405,774)	405,774	-	(405,774)	405,774	-
<b>Total Expenses</b>	<b>\$ 20,911,367</b>	<b>\$ 2,005,485</b>	<b>\$ 22,916,852</b>	<b>\$ 21,054,429</b>	<b>\$ 2,193,805</b>	<b>\$ 23,248,234</b>

Description	2016-17 First Interim			2016-17 Second Interim		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
<b>Expenditures:</b>						
Certificated Salaries - (1000's)	\$ 8,578,474	\$ 979,802	\$ 9,558,276	\$ 8,475,578	\$ 998,974	\$ 9,474,552
Classified Salaries - (2000's)	2,738,870	309,968	3,048,838	2,691,076	362,762	3,053,838
Employee Benefits - (3000's)	2,691,694	317,418	3,009,112	2,694,603	344,442	3,039,045
Books & Supplies - (4000's)	1,144,525	212,891	1,357,416	1,006,812	219,443	1,226,255
Services - (5000's)	3,875,863	371,651	4,247,514	3,984,538	419,369	4,403,907
Capital Outlay - (6000's)	276,909	-	276,909	323,109	-	323,109
Transfer of Direct Costs - (7145)	-	-	-	-	-	-
Other Outgo - (7141)	610,776	-	610,776	610,776	-	610,776
Debt Service - Principal - (7439)	136,617	-	136,617	136,617	-	136,617
Debt Service - Interest - (7438)	851,513	-	851,513	851,513	-	851,513
<b>Total Expenses</b>	<b>\$ 20,905,241</b>	<b>\$ 2,191,730</b>	<b>\$ 23,096,971</b>	<b>\$ 20,774,622</b>	<b>\$ 2,344,990</b>	<b>\$ 23,119,612</b>

Increase/(Decrease) to Fund Balance	\$ 6,126	\$ (186,245)	\$ (180,119)	\$ 279,807	\$ (151,185)	\$ 128,622
Fund Balance, Beginning	\$ 6,041,228	\$ 368,856	\$ 6,410,084	\$ 6,041,228	\$ 368,856	\$ 6,410,084
Fund Balance, Ending	\$ 6,047,354	\$ 182,611	\$ 6,229,965	\$ 6,321,035	\$ 217,671	\$ 6,538,706



**ROCKLIN ACADEMY FAMILY OF SCHOOLS  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
2016-17 SECOND INTERIM BUDGET REPORT**

Description	2016-17 Second Interim		Actuals (as of 1/31)		Variance	
	Combined	Combined	Combined	Combined	\$\$	%
<b>Revenues:</b>						
Local Control Funding Formula - (80xx)	\$ 18,894,008	\$ 9,375,029	\$ 9,518,979			50%
Federal - (81xx-83xx)	292,250	20	292,230			100%
State - (84xx-85xx)	1,074,374	677,755	396,619			37%
Local - (86xx-87xx)	2,987,602	1,537,555	1,450,047			49%
Contribution - (8980)	-	-	-			-
<b>Total Expenses</b>	<b>\$ 23,248,234</b>	<b>\$ 11,590,359</b>	<b>\$ 11,657,875</b>			<b>50%</b>
<b>Expenditures:</b>						
Certificated Salaries - (1000's)	9,474,552	\$ 5,214,978	\$ 4,259,574			45%
Classified Salaries - (2000's)	3,053,838	1,576,051	1,477,787			48%
Employee Benefits - (3000's)	3,039,045	1,715,108	1,323,937			44%
Books & Supplies - (4000's)	1,226,255	637,614	588,641			48%
Services - (5000's)	4,403,907	2,504,898	1,899,009			43%
Capital Outlay - (6000's)	323,109	264,613	58,496			18%
Transfer of Direct Costs - (7145)	-	-	-			0%
Other Outgo - (7141)	610,776	18,194	592,582			97%
Debt Service - Principal - (7439)	136,617	-	136,617			100%
Debt Service - Interest - (7438)	851,513	425,756	425,757			50%
<b>Total Expenses</b>	<b>23,119,612</b>	<b>\$ 12,357,212</b>	<b>\$ 10,762,400</b>			<b>47%</b>
Increase/(Decrease) to Fund Balance	\$ 128,622	\$ (766,853)				
Fund Balance, Beginning	\$ 6,410,084	\$ 6,410,084				
Fund Balance, Ending	\$ 6,538,706	\$ 5,643,231				

**Rocklin Academy Family of Schools**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**2016-17 SECOND INTERIM BUDGET REPORT**  
**2016-17**

	Support Services	Preschool	Meyers		Western Sierra		Turnstone		Gateway		Combined	
	Unrestricted	Unrestricted	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted
<b>Revenues:</b>												
Local Control Funding Formula												
LCFF / General Purpose	\$ -	\$ -	\$ 620,243	\$ -	\$ 2,961,380	\$ -	\$ 1,236,657	\$ -	\$ 4,850,484	\$ -	\$ 9,668,764	\$ -
EPA	-	-	230,727	-	1,021,331	-	469,029	-	2,066,628	-	3,787,715	-
In-Lieu Property Taxes	-	-	489,220	-	1,936,283	-	1,005,764	-	2,006,262	-	5,437,529	-
Total Local Control Funding Formula	-	-	1,340,190	-	5,918,994	-	2,711,450	-	8,923,374	-	18,894,008	-
Federal	-	-	-	22,375	-	92,750	-	46,250	-	130,875	-	292,250
State	-	-	67,091	8,070	279,523	107,357	137,270	16,405	406,026	52,632	889,910	184,464
Local	174,000	680,000	28,636	94,390	213,409	378,565	46,633	182,280	533,607	656,082	1,676,285	1,311,317
Contribution To Restricted Programs	-	-	(47,084)	47,084	(38,738)	38,738	(69,812)	69,812	(250,140)	250,140	(405,774)	405,774
<b>Total Revenues</b>	<b>174,000</b>	<b>680,000</b>	<b>1,388,833</b>	<b>171,919</b>	<b>6,373,188</b>	<b>617,410</b>	<b>2,825,541</b>	<b>314,747</b>	<b>9,612,867</b>	<b>1,089,729</b>	<b>21,054,429</b>	<b>2,193,805</b>
<b>Expenditures:</b>												
Certificated Salaries - (1000's)	318,085	-	616,169	39,614	2,694,519	342,459	1,300,789	140,192	3,546,016	476,709	8,475,578	998,974
Classified Salaries - (2000's)	625,640	362,067	99,448	21,654	572,653	61,440	135,384	42,570	895,884	237,098	2,691,076	362,762
Employee Benefits - (3000's)	292,899	57,787	164,565	30,903	799,137	94,113	296,423	45,807	1,083,792	173,619	2,694,603	344,442
Books & Supplies - (4000's)	78,828	48,114	25,557	15,110	268,929	72,393	64,195	40,161	521,189	91,779	1,006,812	219,443
Services - (5000's)	951,817	164,255	64,326	78,691	421,348	107,650	121,136	84,096	2,261,656	148,932	3,984,538	419,369
Capital Outlay - (6000's)	40,385	-	32,669	-	32,669	-	-	-	250,055	-	323,109	-
Transfer of Direct Costs - (7145)	(2,258,169)	-	158,072	-	677,451	-	338,725	-	1,083,921	-	-	-
Other Outgo - (7141)	-	-	136,600	-	61,209	-	290,879	-	122,088	-	610,776	-
Debt Service - Principal - (7439)	-	-	-	-	136,617	-	-	-	-	-	136,617	-
Debt Service - Interest - (7438)	-	-	-	-	851,513	-	-	-	-	-	851,513	-
<b>Total Expenses</b>	<b>49,485</b>	<b>632,223</b>	<b>1,264,737</b>	<b>185,972</b>	<b>6,516,045</b>	<b>678,055</b>	<b>2,547,531</b>	<b>352,826</b>	<b>9,764,601</b>	<b>1,128,137</b>	<b>20,774,622</b>	<b>2,344,990</b>
Excess (Deficit) from Operations	124,515	47,777	124,096	(14,053)	(142,857)	(60,645)	278,010	(38,079)	(151,734)	(38,408)	279,807	(151,185)
<b>Other Financing Transactions:</b>												
Other Financing Sources	-	-	-	-	-	-	-	-	-	-	-	-
Capital Outlay - (6000's)	-	-	-	-	-	-	-	-	-	-	-	-
Debt Service - Principal - (7000's)	-	-	-	-	-	-	-	-	-	-	-	-
Excess (deficit)	124,515	47,777	124,096	(14,053)	(142,857)	(60,645)	278,010	(38,079)	(151,734)	(38,408)	279,807	(151,185)
Fund Balance, Beginning	214,889	26,959	465,287	19,453	1,048,898	233,315	3,280,830	43,479	1,004,366	72,609	6,041,229	368,856
Fund Balance, Ending	\$ 339,404	\$ 74,736	\$ 589,383	\$ 5,400	\$ 906,041	\$ 172,670	\$ 3,558,840	\$ 5,400	\$ 852,632	\$ 34,201	\$ 6,321,036	\$ 217,671
<b>Components of Ending Fund Balance:</b>												
Designated Amounts:												
Reserve: 10% of expenditures	-	63,222	126,474	-	-	-	254,753	-	976,460	-	1,420,909	-
Restricted Cash	-	-	-	-	974,938	-	-	-	-	-	974,938	-
Building Fund and Capital Outlay	-	-	-	-	-	-	830,000	-	-	-	830,000	-
Deferred Maintenance	-	-	-	-	-	-	100,000	-	-	-	100,000	-
Technology	-	-	-	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-	-	-	-
Prepaid Expenditures	-	-	-	-	-	-	-	-	-	-	-	-
Temporarily Restricted	-	-	-	5,400	-	137,610	-	5,400	-	34,201	-	182,611
Unrestricted	339,404	11,514	462,909	-	(68,897)	35,060	2,374,087	-	(123,828)	-	2,995,189	35,060
	\$ 339,404	\$ 74,736	\$ 589,383	\$ 5,400	\$ 906,041	\$ 172,670	\$ 3,558,840	\$ 5,400	\$ 852,632	\$ 34,201	\$ 6,321,036	\$ 217,671

**Rocklin Academy Family of Schools**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**2016-17 SECOND INTERIM BUDGET REPORT**  
**2017-18**

	Support Services	Preschool	Meyers	WSCA	Rocklin Academy	Gateway	Combined
<b>Revenues:</b>							
Local Control Funding Formula	\$ -	\$ -	\$ 1,368,618	\$ 6,264,099	\$ 2,726,311	\$ 9,739,984	\$ 20,099,012
Federal	-	-	22,375	92,750	46,250	130,875	292,250
State	-	-	35,357	151,380	74,067	201,858	462,662
Local	-	680,000	123,026	591,974	228,913	1,189,689	2,813,602
<b>Total Revenues</b>	<b>-</b>	<b>680,000</b>	<b>1,549,376</b>	<b>7,100,203</b>	<b>3,075,541</b>	<b>11,262,406</b>	<b>23,667,526</b>
<b>Expenditures:</b>							
Certificated Salaries - (1000's)	337,407	-	667,358	3,017,388	1,473,093	4,277,143	9,772,389
Classified Salaries - (2000's)	645,710	371,417	124,224	647,579	182,119	1,158,596	3,129,645
Employee Benefits - (3000's)	309,254	59,237	201,018	912,105	350,676	1,320,519	3,152,809
Books & Supplies - (4000's)	80,515	48,664	36,431	311,492	89,792	608,306	1,175,200
Services - (5000's)	1,062,915	166,126	138,918	473,156	187,429	2,796,878	4,825,422
Capital Outlay - (6000's)	-	-	-	-	-	-	-
Transfer of Direct Costs - (7145)	(2,435,801)	-	243,581	730,740	487,160	974,320	-
Other Outgo - (7141)	-	-	136,600	61,209	290,879	122,088	610,776
Debt Service - Principal - (7439)	-	-	-	147,417	-	-	147,417
Debt Service - Interest - (7438)	-	-	-	840,713	-	-	840,713
<b>Total Expenses</b>	<b>-</b>	<b>645,444</b>	<b>1,548,130</b>	<b>7,141,799</b>	<b>3,061,148</b>	<b>11,257,850</b>	<b>23,654,371</b>
<b>Excess (Deficit) from Operations</b>	<b>-</b>	<b>34,556</b>	<b>1,246</b>	<b>(41,596)</b>	<b>14,393</b>	<b>4,556</b>	<b>13,155</b>
<b>Other Financing Transactions:</b>							
Other Financing Sources	-	-	-	-	-	-	-
Capital Outlay - (6000's)	-	-	-	-	-	-	-
Debt Service - Principal - (7000's)	-	-	-	-	-	-	-
<b>Excess (deficit)</b>	<b>-</b>	<b>34,556</b>	<b>1,246</b>	<b>(41,596)</b>	<b>14,393</b>	<b>4,556</b>	<b>13,155</b>
<b>Fund Balance, Beginning</b>	<b>339,404</b>	<b>74,736</b>	<b>594,783</b>	<b>1,078,711</b>	<b>3,564,240</b>	<b>886,833</b>	<b>6,538,707</b>
<b>Fund Balance, Ending</b>	<b>\$ 339,404</b>	<b>\$ 109,292</b>	<b>\$ 596,029</b>	<b>\$ 1,037,115</b>	<b>\$ 3,578,633</b>	<b>\$ 891,389</b>	<b>\$ 6,551,862</b>
<b>Components of Ending Fund Balance:</b>							
<b>Designated Amounts:</b>							
Reserve: 10% of expenditures	-	64,544	154,813	-	306,115	1,125,785	1,651,257
Restricted Cash	-	-	-	974,938	-	-	974,938
Building Fund and Capital Outlay	-	-	-	-	830,000	-	830,000
Deferred Maintenance	-	-	-	-	100,000	-	100,000
Technology	-	-	100,000	62,177	100,000	-	262,177
Debt Service	-	-	-	-	-	-	-
Prepaid Expenditures	-	-	-	-	-	-	-
<b>Unrestricted</b>	<b>339,404</b>	<b>44,748</b>	<b>341,216</b>	<b>-</b>	<b>2,242,518</b>	<b>(234,396)</b>	<b>2,733,490</b>
	<b>\$ 339,404</b>	<b>\$ 109,292</b>	<b>\$ 596,029</b>	<b>\$ 1,037,115</b>	<b>\$ 3,578,633</b>	<b>\$ 891,389</b>	<b>\$ 6,551,862</b>

**Rocklin Academy Family of Schools**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**2016-17 SECOND INTERIM BUDGET REPORT**  
**2018-19**

	Support Services	Preschool	Meyers	WSCA	Rocklin Academy	Gateway	Combined
<b>Revenues:</b>							
Local Control Funding Formula	\$ -	\$ -	\$ 1,411,139	\$ 6,523,861	\$ 2,811,238	\$ 9,958,718	\$ 20,704,956
Federal	-	-	22,375	92,750	46,250	130,875	292,250
State	-	-	35,357	151,380	74,067	201,858	462,662
Local	-	680,000	123,026	591,974	228,913	1,189,689	2,813,602
<b>Total Revenues</b>	<b>-</b>	<b>680,000</b>	<b>1,591,897</b>	<b>7,359,965</b>	<b>3,160,468</b>	<b>11,481,140</b>	<b>24,273,470</b>
<b>Expenditures:</b>							
Certificated Salaries - (1000's)	347,630	-	682,653	3,088,216	1,507,805	4,372,891	9,999,195
Classified Salaries - (2000's)	650,315	380,767	127,346	661,065	186,284	1,184,210	3,189,987
Employee Benefits - (3000's)	313,702	60,687	205,335	941,914	362,396	1,348,381	3,232,415
Books & Supplies - (4000's)	82,202	49,214	37,002	316,492	90,941	617,496	1,193,347
Services - (5000's)	1,088,113	167,997	140,123	478,156	189,156	2,796,878	4,860,423
Capital Outlay - (6000's)	-	-	-	-	-	-	-
Transfer of Direct Costs - (7145)	(2,481,962)	-	248,196	744,589	496,392	992,785	-
Other Outgo - (7141)	-	-	136,600	61,209	290,879	122,088	610,776
Debt Service - Principal - (7439)	-	-	-	162,417	-	-	162,417
Debt Service - Interest - (7438)	-	-	-	829,013	-	-	829,013
<b>Total Expenses</b>	<b>-</b>	<b>658,665</b>	<b>1,577,255</b>	<b>7,283,071</b>	<b>3,123,853</b>	<b>11,434,729</b>	<b>24,077,573</b>
<b>Excess (Deficit) from Operations</b>	<b>-</b>	<b>21,335</b>	<b>14,642</b>	<b>76,894</b>	<b>36,615</b>	<b>46,411</b>	<b>195,897</b>
<b>Other Financing Transactions:</b>							
Other Financing Sources	-	-	-	-	-	-	-
Capital Outlay - (6000's)	-	-	-	-	-	-	-
Debt Service - Principal - (7000's)	-	-	-	-	-	-	-
<b>Excess (deficit)</b>	<b>-</b>	<b>21,335</b>	<b>14,642</b>	<b>76,894</b>	<b>36,615</b>	<b>46,411</b>	<b>195,897</b>
<b>Fund Balance, Beginning</b>	<b>339,404</b>	<b>109,292</b>	<b>596,029</b>	<b>1,037,115</b>	<b>3,578,633</b>	<b>891,389</b>	<b>6,551,862</b>
<b>Fund Balance, Ending</b>	<b>\$ 339,404</b>	<b>\$ 130,627</b>	<b>\$ 610,671</b>	<b>\$ 1,114,009</b>	<b>\$ 3,615,249</b>	<b>\$ 937,800</b>	<b>\$ 6,747,759</b>
<b>Components of Ending Fund Balance:</b>							
<b>Designated Amounts:</b>							
Reserve: 10% of expenditures	-	65,867	157,726	-	312,385	1,143,473	1,679,451
Restricted Cash	-	-	-	974,938	-	-	974,938
Building Fund and Capital Outlay	-	-	-	-	830,000	-	830,000
Deferred Maintenance	-	-	-	47,050	100,000	-	147,050
Technology	-	-	100,000	50,000	100,000	-	250,000
Debt Service	-	-	-	-	-	-	-
Prepaid Expenditures	-	-	-	-	-	-	-
<b>Unrestricted</b>	<b>339,404</b>	<b>64,760</b>	<b>352,945</b>	<b>42,021</b>	<b>2,272,864</b>	<b>(205,673)</b>	<b>2,866,320</b>
	<b>\$ 339,404</b>	<b>\$ 130,627</b>	<b>\$ 610,671</b>	<b>\$ 1,114,009</b>	<b>\$ 3,615,249</b>	<b>\$ 937,800</b>	<b>\$ 6,747,759</b>

# ROCKLIN ACADEMY FAMILY OF SCHOOLS 2016-17 SECOND INTERIM BUDGET REPORT 2016-17 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				<b>ACTUALS</b>						<b>PROJECTION</b>				
	9110	4,649,487	3,308,563	2,679,789	1,816,135	2,208,467	2,220,416	1,929,242	2,718,575	1,940,171	3,292,311	2,833,435	2,536,447		
<b>B. RECEIPTS</b>															
Revenue Limit Sources															
LCFF / General Purpose	8010-8019	519,191	519,191	934,542	934,542	934,542	934,542	934,542	797,673	797,673	797,673	797,673	-	766,980	9,668,764
EPA	8012	-	-	472,586	-	-	472,586	-	-	1,421,929	-	-	1,420,614	-	3,787,715
In-Lieu Property Taxes	8080-8099	-	326,252	652,503	435,003	435,002	435,002	435,003	435,002	435,002	462,190	462,190	462,190	462,190	5,437,529
<b>TOTAL LCFF</b>		519,191	845,443	2,059,631	1,369,545	1,369,544	1,842,130	1,369,545	1,232,675	2,654,604	1,259,863	1,259,863	1,882,804	1,229,170	18,894,008
Federal Revenue	8100-8299	-	-	-	-	-	-	-	-	87,675	-	-	-	204,575	292,250
State Revenue	8300-8599	376	640	-	3,699	82,677	-	577,651	85,950	85,950	85,950	85,950	21,487	44,044	1,074,374
Local	8600-8799	30,422	146,272	33	442,631	450,901	122,752	(5,800)	179,300	507,900	179,300	179,300	448,100	306,491	2,987,602
All Other Financing Sources	8930-8979	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL RECEIPTS</b>		549,989	992,355	2,059,664	1,815,875	1,903,122	1,964,882	1,941,396	1,497,925	3,336,129	1,525,113	1,525,113	2,352,391	1,784,280	23,248,234
<b>C. DISBURSEMENTS</b>															
Certificated Salaries	1000-1999	624,887	750,754	772,734	773,515	767,914	790,088	735,619	852,700	852,700	852,700	852,700	848,241	-	9,474,552
Classified Salaries	2000-2999	147,722	201,022	265,399	266,706	240,023	252,262	202,917	274,800	290,100	290,100	290,100	290,100	42,587	3,053,838
Employee Benefits (All)	3000-3999	211,751	242,098	258,644	254,287	251,755	257,812	244,709	270,600	274,272	274,272	274,272	202,484	22,089	3,039,045
Books, Supplies	4000-4999	24,086	93,029	151,204	217,933	64,010	87,913	-	183,938	122,626	122,626	49,050	73,600	36,240	1,226,255
Services	5000-5999	777,509	228,007	419,866	337,507	206,238	334,181	142,989	440,391	440,391	440,391	352,313	220,200	63,924	4,403,907
Capital Outlay	6000-6999	-	43,759	14,611	139,764	9,606	9,163	47,710	-	-	-	-	32,310	26,186	323,109
Other Outgo	7141	-	-	-	-	18,194	-	-	250,000	-	-	-	-	342,582	610,776
Debt Service - Principal	7439	-	-	-	-	-	-	-	500	500	500	500	132,617	2,000	136,617
Debt Service - Interest	7438	-	-	-	-	-	425,756	-	3,400	3,400	3,400	3,166	408,679	3,712	851,513
All Other Financing Sources		-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL DISBURSEMENTS</b>		1,785,955	1,558,669	1,882,458	1,989,712	1,557,740	2,157,175	1,373,944	2,276,329	1,983,989	1,983,989	1,822,101	2,208,231	539,320	23,119,612
<b>D. PRIOR YEAR TRANSACTIONS</b>															
Cash Not In Treasury	9111-9199														-
Accounts Receivable (Governments)	9290	1,666,223	33,097	40,622	252,227	62,258	-	-	-	-	-	-	-	-	2,054,427
Prepaid Expenditures	9330						-	-	-	-	-	-	-	-	-
Other Current Assets	9340														-
Accounts Payable	9500-9599	(44,778)	(12,776)	(69,437)	(114,001)	(268,185)	(13,527)	(500)	-	-	-	-	-	-	(523,204)
Deferred Revenue	9650														-
Restricted Cash	9910	(1,726,403)	(82,781)	(1,012,045)	427,943	(127,506)	(85,354)	222,381	-	-	-	-	-	-	(2,383,765)
<b>TOTAL PRIOR YEAR TRANSACTIONS</b>		(104,958)	(62,460)	(1,040,860)	566,169	(333,433)	(98,881)	221,881	-	-	-	-	-	-	(852,542)
<b>E. NET INCREASE/DECREASE (B-C+D)</b>		(1,340,924)	(628,774)	(863,654)	392,332	11,949	(291,174)	789,333	(778,404)	1,352,140	(458,876)	(296,988)	144,160	1,244,960	(723,920)
<b>F. ENDING CASH (A + E)</b>		3,308,563	2,679,789	1,816,135	2,208,467	2,220,416	1,929,242	2,718,575	1,940,171	3,292,311	2,833,435	2,536,447	2,680,607		
<b>G. ENDING CASH, PLUS ACCRUALS</b>															3,925,567

Cash with County	31,361	31,361	31,361	31,361	31,361	31,361	31,361	31,361	31,361	31,361	31,361	31,361	31,361	31,361	31,361
General Checking	3,257,322	2,628,548	1,764,894	2,157,226	2,169,175	1,878,001	2,667,334	19,880	19,880	19,880	19,880	19,880	19,880	19,880	19,880
Cash In Banks	19,880	19,880	19,880	19,880	19,880	19,880	19,880	19,880	19,880	19,880	19,880	19,880	19,880	19,880	19,880
	3,308,563	2,679,789	1,816,135	2,208,467	2,220,416	1,929,242	2,718,575	1,929,242	2,718,575	1,940,171	3,292,311	2,833,435	2,536,447	2,680,607	3,925,567
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Total Revenues	23,248,234
Total Expenditures	23,119,612
Net Income	128,622
**Plus capital outlay	323,109
Plus interest expense	840,713
Adjusted income	1,292,444
Scheduled Debt Service	851,513
Paid from Debt Issuance	0
Net Debt Service	851,513
	1.52

Expenses	23,119,612
Days per year	365
Exp per day	63,341
Cash	2,680,607
Days Cash On Hand	42
Cash + Deferral	3,925,567
	62
Cash + Deferral - AP	4,464,887
	70

# ROCKLIN ACADEMY FAMILY OF SCHOOLS 2016-17 SECOND INTERIM BUDGET REPORT 2017-18 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	2,680,607	1,992,498	1,725,639	2,931,744	2,961,590	1,930,545	2,231,623	2,053,207	1,717,866	2,715,766	2,604,723	2,542,169		
<b>B. RECEIPTS</b>															
Revenue Limit Sources															
LCFF / General Purpose	8010-8019	548,860	548,860	987,947	987,947	987,947	987,947	987,947	987,947	987,947	987,947	987,947	987,951	-	10,977,194
EPA	8012	-	-	921,455	-	-	921,455	-	-	921,455	-	-	921,453	-	3,685,818
In-Lieu Property Taxes	8080-8099	-	326,160	652,320	434,880	434,880	434,880	434,880	434,880	434,880	462,060	462,060	462,060	462,060	5,436,000
<b>TOTAL LCFF</b>		548,860	875,020	2,561,722	1,422,827	1,422,827	2,344,282	1,422,827	1,422,827	2,344,282	1,450,007	1,450,007	2,371,464	462,060	20,099,012
Federal Revenue	8100-8299	-	26,303	-	52,605	-	-	58,450	-	73,063	-	-	-	81,829	292,250
State Revenue	8300-8599	-	-	-	-	69,399	23,133	18,506	27,760	-	23,133	-	46,266	231,332	462,662
Local	8600-8799	-	-	197,000	281,400	168,800	168,800	168,800	168,800	478,300	168,800	168,800	422,000	422,102	2,813,602
All Other Financing Sources	8930-8979	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL RECEIPTS</b>		548,860	901,323	2,758,722	1,756,832	1,661,026	2,536,215	1,668,583	1,619,387	2,895,645	1,641,940	1,641,940	2,839,730	1,197,323	23,667,526
<b>C. DISBURSEMENTS</b>															
Certificated Salaries	1000-1999	629,313	830,700	830,700	830,700	830,700	830,700	830,700	830,700	830,700	830,700	830,700	836,076	-	9,772,389
Classified Salaries	2000-2999	201,855	266,000	266,000	266,000	266,000	266,000	266,000	266,000	266,000	266,000	266,000	267,790	-	3,129,645
Employee Benefits (All)	3000-3999	207,516	267,595	267,595	267,595	267,595	267,595	267,595	267,595	267,595	267,595	267,595	269,343	-	3,152,809
Books, Supplies	4000-4999	305,552	94,016	58,760	117,520	117,520	58,760	141,024	47,008	47,008	47,008	47,008	70,500	23,516	1,175,200
Services	5000-5999	241,271	241,271	482,542	241,271	1,206,356	337,780	337,780	289,525	482,542	337,780	289,525	289,500	48,279	4,825,422
Capital Outlay	6000-6999	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Outgo	7141	-	-	-	-	-	-	-	250,000	-	-	-	-	360,776	610,776
Debt Service - Principal	7439	500	500	500	500	500	70,760	500	500	500	500	500	70,760	897	147,417
Debt Service - Interest	7438	3,742	3,400	3,400	3,400	3,400	403,542	3,400	3,400	3,400	3,400	3,166	403,063	-	840,713
All Other Financing Sources		-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL DISBURSEMENTS</b>		1,589,749	1,703,482	1,909,497	1,726,986	2,692,071	2,235,137	1,846,999	1,954,728	1,897,745	1,752,983	1,704,494	2,207,032	433,468	23,654,371
<b>D. PRIOR YEAR TRANSACTIONS</b>															
Cash Not In Treasury	9111-9199	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accounts Receivable (Governments)	9290	892,100	535,300	356,880	-	-	-	-	-	-	-	-	-	-	1,784,280
Prepaid Expenditures	9330	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Current Assets	9340	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accounts Payable	9500-9599	(539,320)	-	-	-	-	-	-	-	-	-	-	-	-	(539,320)
Deferred Revenue	9650	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Restricted Cash	9910	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL PRIOR YEAR TRANSACTIONS</b>		352,780	535,300	356,880	-	-	-	-	-	-	-	-	-	-	1,244,960
<b>E. NET INCREASE/DECREASE (B-C+D)</b>		(688,109)	(266,859)	1,206,105	29,846	(1,031,045)	301,078	(178,416)	(335,341)	997,900	(111,043)	(62,554)	632,698	763,855	1,258,115
<b>F. ENDING CASH (A + E)</b>		1,992,498	1,725,639	2,931,744	2,961,590	1,930,545	2,231,623	2,053,207	1,717,866	2,715,766	2,604,723	2,542,169	3,174,867		
<b>G. ENDING CASH, PLUS ACCRUALS</b>															3,938,722

Total Revenues	23,667,526
Total Expenditures	23,654,371
Net Income	13,155
**Plus capital outlay	0
Plus interest expense	829,013
Adjusted income	<u>842,168</u>
Scheduled Debt Service	840,713
Paid from Debt Issuance	0
Net Debt Service	<u>840,713</u>
	<u>1.00</u>

Expenses	23,654,371
Days per year	365
Exp per day	64,806
Cash	3,174,867
Days Cash On Hand	49
Cash + Deferral	3,938,722
Cash + Deferral - AP	61
	4,372,190
	67

# ROCKLIN ACADEMY FAMILY OF SCHOOLS 2016-17 SECOND INTERIM BUDGET REPORT 2018-19 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	3,174,867	2,398,693	1,959,287	3,007,215	2,964,710	1,966,914	2,227,685	2,088,455	1,794,102	2,751,463	2,681,058	2,659,492		
<b>B. RECEIPTS</b>															
Revenue Limit Sources															
LCFF / General Purpose	8010-8019	595,182	595,182	1,071,328	1,071,328	1,071,328	1,071,328	1,071,328	1,071,328	1,071,328	1,071,328	1,071,328	1,071,327	-	11,903,643
EPA	8012	-	-	841,328	-	-	841,328	-	-	841,328	-	-	841,329	-	3,365,313
In-Lieu Property Taxes	8080-8099	-	326,160	652,320	434,880	434,880	434,880	434,880	434,880	434,880	462,060	462,060	462,060	462,060	5,436,000
<b>TOTAL LCFF</b>		595,182	921,342	2,564,976	1,506,208	1,506,208	2,347,536	1,506,208	1,506,208	2,347,536	1,533,388	1,533,388	2,374,716	462,060	20,704,956
Federal Revenue	8100-8299	-	26,303	-	52,605	-	-	58,450	-	73,063	-	-	-	81,829	292,250
State Revenue	8300-8599	-	-	-	-	69,399	23,133	18,506	27,760	-	23,133	23,133	46,266	231,332	462,662
Local	8600-8799	60	-	197,000	168,800	168,800	168,800	168,800	168,800	478,300	168,800	168,800	422,000	534,642	2,813,602
All Other Financing Sources	8930-8979	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL RECEIPTS</b>		595,242	947,645	2,761,976	1,727,613	1,744,407	2,539,469	1,751,964	1,702,768	2,898,899	1,725,321	1,725,321	2,842,982	1,309,863	24,273,470
<b>C. DISBURSEMENTS</b>															
Certificated Salaries	1000-1999	595,295	854,900	854,900	854,900	854,900	854,900	854,900	854,900	854,900	854,900	854,900	854,900	-	9,999,195
Classified Salaries	2000-2999	190,287	272,700	272,700	272,700	272,700	272,700	272,700	272,700	272,700	272,700	272,700	272,700	-	3,189,987
Employee Benefits (All)	3000-3999	193,533	276,262	276,262	276,262	276,262	276,262	276,262	276,262	276,262	276,262	276,262	276,262	-	3,232,415
Books, Supplies	4000-4999	310,270	95,468	59,667	119,335	119,335	59,667	143,202	47,734	47,734	47,734	47,734	71,600	23,867	1,193,347
Services	5000-5999	243,021	243,021	486,042	243,021	1,215,106	340,230	340,230	291,625	486,042	340,230	291,625	291,600	48,630	4,860,423
Capital Outlay	6000-6999	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Outgo	7141	-	-	-	-	-	-	-	250,000	-	-	-	-	360,776	610,776
Debt Service - Principal	7439	500	500	500	500	500	77,960	500	500	500	500	500	77,960	1,497	162,417
Debt Service - Interest	7438	3,742	3,400	3,400	3,400	3,400	396,979	3,400	3,400	3,400	3,400	3,166	397,926	-	829,013
All Other Financing Sources		-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL DISBURSEMENTS</b>		1,536,648	1,746,251	1,953,471	1,770,118	2,742,203	2,278,698	1,891,194	1,997,121	1,941,538	1,795,726	1,746,887	2,242,948	434,770	24,077,573
<b>D. PRIOR YEAR TRANSACTIONS</b>															
Cash Not In Treasury	9111-9199	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accounts Receivable (Governments)	9290	598,700	359,200	239,423	-	-	-	-	-	-	-	-	-	-	1,197,323
Prepaid Expenditures	9330	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Current Assets	9340	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accounts Payable	9500-9599	(433,468)	-	-	-	-	-	-	-	-	-	-	-	-	(433,468)
Deferred Revenue	9650	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Restricted Cash	9910	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL PRIOR YEAR TRANSACTIONS</b>		165,232	359,200	239,423	-	-	-	-	-	-	-	-	-	-	763,855
<b>E. NET INCREASE/DECREASE (B-C+D)</b>		(776,174)	(439,406)	1,047,928	(42,505)	(997,796)	260,771	(139,230)	(294,353)	957,361	(70,405)	(21,566)	600,034	875,093	959,752
<b>F. ENDING CASH (A + E)</b>		2,398,693	1,959,287	3,007,215	2,964,710	1,966,914	2,227,685	2,088,455	1,794,102	2,751,463	2,681,058	2,659,492	3,259,526		
<b>G. ENDING CASH, PLUS ACCRUALS</b>															4,134,619

Total Revenues	24,273,470
Total Expenditures	24,077,573
Net Income	195,897
**Plus capital outlay	0
Plus interest expense	829,013
Adjusted income	1,024,910
Scheduled Debt Service	816,750
Paid from Debt Issuance	0
Net Debt Service	816,750
	1.25

Expenses	24,077,573
Days per year	365
Exp per day	65,966
Cash	3,259,526
Days Cash On Hand	49
Cash + Deferral	4,134,619
	63
Cash + Deferral - AP	4,569,389
	69

**THE ROCKLIN ACADEMY  
FINANCIAL REPORT - ALTERNATIVE FORM  
JULY 1 - JUNE 30, 2017**

**SECOND INTERIM REPORT**

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

Description	Object Code	Budget			Actuals as of 1/31	
		Unrestricted	Restricted	Combined		
<b>A REVENUES</b>						
1 LCFF Sources						
State Aid - Current Year	8015	620,243	-	620,243	340,928	55%
Education Protection Account State Aid - Current Year	8012	230,727	-	230,727	113,361	49%
State Aid - Prior Years	8019	-	-	-	-	-
Transfers to Charter Schools In Lieu of Property Taxes	8096	489,220	-	489,220	244,610	50%
Other LCFF Transfers	8091, 8097	-	-	-	-	-
Total, LCFF Sources		1,340,190	-	1,340,190	698,899	52%
2 Federal Revenues (See NOTE in Section L)						
No Child Left Behind	8290	-	-	-	-	-
Special Education - Federal	8181, 8182	-	22,375	22,375	20	0%
Child Nutrition - Federal	8220	-	-	-	-	-
Other Federal Revenues	8110, 8260-8299	-	-	-	-	-
Total, Federal Revenues		-	22,375	22,375	20	0%
3 Other State Revenues						
All Other State Revenues	8500	67,091	8,070	75,161	46,324	62%
Total, Other State Revenues		67,091	8,070	75,161	46,324	
4 Other Local Revenues						
Special Education - State	8792	-	94,390	94,390	40,211	43%
All Other Local Revenues	8600-8699	28,636	-	28,636	12,533	44%
Total, Local Revenues		28,636	94,390	123,026	52,744	43%
5 TOTAL REVENUES		1,435,917	124,835	1,560,752	797,987	51%
<b>B EXPENDITURES</b>						
1 Certificated Salaries						
Certificated Teachers' Salaries	1100	494,683	33,166	527,849	304,296	58%
Certificated Pupil Support Salaries	1200	18,893	2,364	21,257	12,461	59%
Certificated Supervisors' and Administrators' Salaries	1300	102,593	4,084	106,677	61,936	58%
Other Certificated Salaries	1900	-	-	-	-	-
Total, Certificated Salaries		616,169	39,614	655,783	378,693	58%
2 Noncertificated Salaries						
Noncertificated Instructional Salaries	2100	34,691	17,954	52,645	26,688	51%
Noncertificated Support Salaries	2200	-	-	-	-	-
Noncertificated Supervisors' and Administrators' Salaries	2300	-	-	-	-	-
Clerical and Office Salaries	2400	64,757	3,700	68,457	37,759	55%
Other Noncertificated Salaries	2900	-	-	-	-	-
Total, Noncertificated Salaries		99,448	21,654	121,102	64,447	53%
3 Employee Benefits						
STRS	3101-3102	72,540	3,337	75,877	43,775	58%
PERS	3201-3202	8,362	9,504	17,866	10,046	56%
OASDI / Medicare / Alternative	3301-3302	15,176	5,427	20,603	11,775	57%
Health and Welfare Benefits	3401-3402	68,137	12,584	80,721	46,995	58%
Unemployment Insurance	3501-3502	350	51	401	225	56%
Workers' Compensation Insurance	3601-3602	-	-	-	-	-
OPEB, Allocated	3701-3702	-	-	-	-	-
OPEB, Active Employees	3751-3752	-	-	-	-	-
Other Employee Benefits	3901-3902	-	-	-	-	-
Total, Employee Benefits		164,565	30,903	195,468	112,816	58%
4 Books and Supplies						
Approved Textbooks and Core Curricula Materials	4100	1,000	12,740	13,740	13,580	99%
Books and Other Reference Materials	4200	-	-	-	-	-
Materials and Supplies	4300	24,557	2,370	26,927	10,448	39%
Noncapitalized Equipment	4400	-	-	-	-	-
Food	4700	-	-	-	-	-
Total, Books and Supplies		25,557	15,110	40,667	24,028	59%



**THE ROCKLIN ACADEMY  
FINANCIAL REPORT - ALTERNATIVE FORM  
JULY 1 - JUNE 30, 2017**

**SECOND INTERIM REPORT**

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

Description	Object Code	Budget			Actuals as of 1/31	
		Unrestricted	Restricted	Combined		
5 Services and Other Operating Expenditures						
Subagreements for Services	5100	-	-	-	-	-
Travel and Conferences	5200	1,900	585	2,485	886	36%
Dues and Memberships	5300	350	-	350	-	-
Insurance	5400	-	-	-	-	-
Operating and Housekeeping Services	5500	-	-	-	-	-
Rentals, Leases, Repairs, and Noncap. Improvements	5600	39,170	-	39,170	24,744	63%
Transfers of Direct Costs	5700	-	-	-	-	-
Professional/Consulting Services and Operating Expend.	5800	22,806	78,106	100,912	26,239	26%
Communications	5900	100	-	100	-	-
Total, Services and Other Operating Expenditures		64,326	78,691	143,017	51,869	36%
6 Capital Outlay						
Land and Land Improvements	6100	-	-	-	-	-
books and Improvements of buildings	6200	-	-	-	-	-
Books and Media for New School Libraries	6300	-	-	-	-	-
Equipment	6400	-	-	-	-	-
Equipment Replacement	6500	-	-	-	-	-
Depreciation Expense (accrual basis only)	6900	-	-	-	-	-
Total, Capital Outlay		-	-	-	-	-
7 Other Outgo						
Transfers of Direct Costs	7145	158,072	-	158,072	111,333	70%
Other Outgo	7141	136,600	-	136,600	-	-
Debt Service:						
Interest	7438	-	-	-	-	-
Principal	7439	-	-	-	-	-
Total, Other Outgo		294,672	-	294,672	111,333	38%
8 TOTAL EXPENDITURES		1,264,737	185,972	1,450,709	743,186	51%
<b>C EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES</b>		171,180	(61,137)	110,043	54,801	
<b>D OTHER FINANCING SOURCES / USES</b>						
1 Other Sources				-	-	
2 Less: Other Uses				-	-	
3 Contributions Between Unrestricted and Restricted Accounts (must net to zero)				-	-	
4 Total, Other Financing Sources / Uses		(47,084)	47,084	-	-	
<b>E NET INCREASE (DECREASE IN FUND BALANCE / NET POSITION)</b>		124,096	(14,053)	110,043	54,801	
<b>F FUND BALANCE / NET POSITION</b>						
1 Beginning Fund Balance / Net Position As of Unaudited Actuals		465,287	19,453	484,740	484,740	
2 Ending Fund Balance / Net Position		589,383	5,400	594,783	539,541	

THE ROCKLIN ACADEMY  
FINACIAL REPORT - ALTERNATIVE FORM  
JULY 1 - JUNE 30, 2017

SECOND INTERIM REPORT

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

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

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For information in this report, please contact:

For County Fiscal Contact:

For Approving Entity:

For Charter School:

Teresa Steltzer  
Name

Barbara Patterson  
Name

Ace Ensign  
Name

Coordinator - Business Services  
Title

Deputy Superintendent, Business and Operations  
Title

Director of Finance  
Title

530-886-5857  
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Email Address

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To the entity that approved the charter school:

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

Signed: \_\_\_\_\_  
Charter School Official  
(Original signature required)

Date: \_\_\_\_\_

Printed  
Name: Robin Stout

Title: Superintendent

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To the County Superintendent of Schools:

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

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

Date: \_\_\_\_\_

Printed  
Name: \_\_\_\_\_

Title: \_\_\_\_\_

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To the Superintendent of Public Instruction:

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

Signed: \_\_\_\_\_  
County Superintendent/Designee  
(Original signature required)

Date: \_\_\_\_\_

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**THE ROCKLIN ACADEMY  
FINANCIAL REPORT - ALTERNATIVE FORM  
JULY 1 - JUNE 30, 2017**

**SECOND INTERIM REPORT**

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

Description	Object Code	Budget			Actuals as of 1/31	
		Unrestricted	Restricted	Combined		
<b>A REVENUES</b>						
1 LCFF Sources						
State Aid - Current Year	8015	1,236,657	-	1,236,657	692,799	56%
Education Protection Account State Aid - Current Year	8012	469,029	-	469,029	233,057	50%
State Aid - Prior Years	8019	-	-	-	-	-
Transfers to Charter Schools In Lieu of Property Taxes	8096	1,005,764	-	1,005,764	502,882	50%
Other LCFF Transfers	8091, 8097	-	-	-	-	-
Total, LCFF Sources		2,711,450	-	2,711,450	1,428,738	53%
2 Federal Revenues (See NOTE in Section L)						
No Child Left Behind	8290	-	-	-	-	-
Special Education - Federal	8181, 8182	-	46,250	46,250	-	-
Child Nutrition - Federal	8220	-	-	-	-	-
Other Federal Revenues	8110, 8260-8299	-	-	-	-	-
Total, Federal Revenues		-	46,250	46,250	-	-
3 Other State Revenues						
All Other State Revenues	8500	137,270	16,405	153,675	95,548	62%
Total, Other State Revenues		137,270	16,405	153,675	95,548	
4 Other Local Revenues						
Special Education - State	8792	-	182,280	182,280	82,643	45%
All Other Local Revenues	8600-8699	46,633	-	46,633	27,916	60%
Total, Local Revenues		46,633	182,280	228,913	110,559	48%
5 TOTAL REVENUES		2,895,353	244,935	3,140,288	1,634,845	52%
<b>B EXPENDITURES</b>						
1 Certificated Salaries						
Certificated Teachers' Salaries	1100	1,160,186	127,296	1,287,482	641,539	50%
Certificated Pupil Support Salaries	1200	37,790	4,728	42,518	24,921	59%
Certificated Supervisors' and Administrators' Salaries	1300	102,813	8,168	110,981	64,738	58%
Other Certificated Salaries	1900	-	-	-	-	-
Total, Certificated Salaries		1,300,789	140,192	1,440,981	731,198	51%
2 Noncertificated Salaries						
Noncertificated Instructional Salaries	2100	62,000	35,170	97,170	40,647	42%
Noncertificated Support Salaries	2200	-	-	-	-	-
Noncertificated Supervisors' and Administrators' Salaries	2300	-	-	-	-	-
Clerical and Office Salaries	2400	73,384	7,400	80,784	42,232	52%
Other Noncertificated Salaries	2900	-	-	-	-	-
Total, Noncertificated Salaries		135,384	42,570	177,954	82,879	47%
3 Employee Benefits						
STRS	3101-3102	138,686	14,509	153,195	88,902	58%
PERS	3201-3202	10,243	5,056	15,299	7,362	48%
OASDI / Medicare / Alternative	3301-3302	26,464	4,328	30,792	17,349	56%
Health and Welfare Benefits	3401-3402	120,132	21,834	141,966	82,040	58%
Unemployment Insurance	3501-3502	898	79	977	408	42%
Workers' Compensation Insurance	3601-3602	-	-	-	-	-
OPEB, Allocated	3701-3702	-	-	-	-	-
OPEB, Active Employees	3751-3752	-	-	-	-	-
Other Employee Benefits	3901-3902	-	1	1	-	-
Total, Employee Benefits		296,423	45,807	342,230	196,061	57%
4 Books and Supplies						
Approved Textbooks and Core Curricula Materials	4100	-	31,844	31,844	30,057	94%
Books and Other Reference Materials	4200	-	-	-	-	-
Materials and Supplies	4300	64,195	8,317	72,512	29,384	41%
Noncapitalized Equipment	4400	-	-	-	-	-
Food	4700	-	-	-	-	-
Total, Books and Supplies		64,195	40,161	104,356	59,441	57%

**THE ROCKLIN ACADEMY  
FINANCIAL REPORT - ALTERNATIVE FORM  
JULY 1 - JUNE 30, 2017**

**SECOND INTERIM REPORT**

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

Description	Object Code	Budget			Actuals as of 1/31	
		Unrestricted	Restricted	Combined		
5 Services and Other Operating Expenditures						
Subagreements for Services	5100	-	-	-	-	-
Travel and Conferences	5200	3,370	1,400	4,770	2,534	53%
Dues and Memberships	5300	350	-	350	153	44%
Insurance	5400	-	-	-	-	-
Operating and Housekeeping Services	5500	-	-	-	-	-
Rentals, Leases, Repairs, and Noncap. Improvements	5600	77,050	-	77,050	56,177	73%
Transfers of Direct Costs	5700	-	-	-	-	-
Professional/Consulting Services and Operating Expend.	5800	40,166	82,696	122,862	28,622	23%
Communications	5900	200	-	200	-	-
Total, Services and Other Operating Expenditures		121,136	84,096	205,232	87,486	43%
6 Capital Outlay						
Land and Land Improvements	6100	-	-	-	-	-
books and Improvements of buildings	6200	-	-	-	-	-
Books and Media for New School Libraries	6300	-	-	-	-	-
Equipment	6400	-	-	-	-	-
Equipment Replacement	6500	-	-	-	-	-
Depreciation Expense (accrual basis only)	6900	-	-	-	-	-
Total, Capital Outlay		-	-	-	-	-
7 Other Outgo						
Transfers of Direct Costs	7145	338,725	-	338,725	225,489	67%
Other Outgo	7141	290,879	-	290,879	12,783	4%
Debt Service:						
Interest	7438	-	-	-	-	-
Principal	7439	-	-	-	-	-
Total, Other Outgo		629,604	-	629,604	238,272	38%
8 TOTAL EXPENDITURES		2,547,531	352,826	2,900,357	1,395,337	48%
<b>C EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES</b>		347,822	(107,891)	239,931	239,508	
<b>D OTHER FINANCING SOURCES / USES</b>						
1 Other Sources						
2 Less: Other Uses						
3 Contributions Between Unrestricted and Restricted Accounts (must net to zero)		(69,812)	69,812	-	-	
4 Total, Other Financing Sources / Uses		(69,812)	69,812	-	-	
<b>E NET INCREASE (DECREASE IN FUND BALANCE / NET POSITION)</b>		278,010	(38,079)	239,931	239,508	
<b>F FUND BALANCE / NET POSITION</b>						
1 Beginning Fund Balance / Net Position As of Unaudited Actuals		3,280,830	43,479	3,324,309	3,324,309	
2 Ending Fund Balance / Net Position		3,558,840	5,400	3,564,240	3,563,817	

THE ROCKLIN ACADEMY  
FINACIAL REPORT - ALTERNATIVE FORM  
JULY 1 - JUNE 30, 2017

SECOND INTERIM REPORT

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

---

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

---

For information in this report, please contact:

For County Fiscal Contact:

For Approving Entity:

For Charter School:

Teresa Steltzer  
Name

Barbara Patterson  
Name

Ace Ensign  
Name

Coordinator - Business Services  
Title

Deputy Superintendent, Business and Operations  
Title

Director of Finance  
Title

530-886-5857  
Telephone

916-630-2234  
Telephone

916-778-4544 xt.700  
Telephone

[tstelzer@placercoe.k12.ca.us](mailto:tstelzer@placercoe.k12.ca.us)  
Email Address

[bpatterson@rocklin.k12.ca.us](mailto:bpatterson@rocklin.k12.ca.us)  
Email Address

[aensign@rocklinacademy.org](mailto:aensign@rocklinacademy.org)  
Email Address

---

To the entity that approved the charter school:

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

Signed: \_\_\_\_\_  
Charter School Official  
(Original signature required)

Date: \_\_\_\_\_

Printed  
Name: Robin Stout

Title: Superintendent

---

To the County Superintendent of Schools:

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

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

Date: \_\_\_\_\_

Printed  
Name: \_\_\_\_\_

Title: \_\_\_\_\_

---

To the Superintendent of Public Instruction:

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

Signed: \_\_\_\_\_  
County Superintendent/Designee  
(Original signature required)

Date: \_\_\_\_\_

---

**THE ROCKLIN ACADEMY  
FINANCIAL REPORT - ALTERNATIVE FORM  
JULY 1 - JUNE 30, 2017**

**SECOND INTERIM REPORT**

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

Description	Object Code	Budget			Actuals as of 1/31	
		Unrestricted	Restricted	Combined		
<b>A REVENUES</b>						
1 LCFF Sources						
State Aid - Current Year	8015	2,961,380	-	2,961,380	1,550,371	52%
Education Protection Account State Aid - Current Year	8012	1,021,331	-	1,021,331	495,356	49%
State Aid - Prior Years	8019	-	-	-	-	-
Transfers to Charter Schools In Lieu of Property Taxes	8096	1,936,283	-	1,936,283	968,142	50%
Other LCFF Transfers	8091, 8097	-	-	-	-	-
Total, LCFF Sources		5,918,994	-	5,918,994	3,013,869	51%
2 Federal Revenues (See NOTE in Section L)						
No Child Left Behind	8290	-	-	-	-	-
Special Education - Federal	8181, 8182	-	92,750	92,750	-	-
Child Nutrition - Federal	8220	-	-	-	-	-
Other Federal Revenues	8110, 8260-8299	-	-	-	-	-
Total, Federal Revenues		-	92,750	92,750	-	-
3 Other State Revenues						
All Other State Revenues	8500	279,523	107,357	386,880	234,114	61%
Total, Other State Revenues		279,523	107,357	386,880	234,114	
4 Other Local Revenues						
Special Education - State	8792	-	378,565	378,565	159,092	42%
All Other Local Revenues	8600-8699	213,409	-	213,409	114,601	54%
Total, Local Revenues		213,409	378,565	591,974	273,693	46%
5 TOTAL REVENUES		6,411,926	578,672	6,990,598	3,521,676	50%
<b>B EXPENDITURES</b>						
1 Certificated Salaries						
Certificated Teachers' Salaries	1100	2,189,642	275,035	2,464,677	1,343,299	55%
Certificated Pupil Support Salaries	1200	54,532	55,172	109,704	57,439	52%
Certificated Supervisors' and Administrators' Salaries	1300	450,345	12,252	462,597	268,802	58%
Other Certificated Salaries	1900	-	-	-	-	-
Total, Certificated Salaries		2,694,519	342,459	3,036,978	1,669,540	55%
2 Noncertificated Salaries						
Noncertificated Instructional Salaries	2100	73,989	50,340	124,329	50,631	41%
Noncertificated Support Salaries	2200	146,693	-	146,693	75,043	51%
Noncertificated Supervisors' and Administrators' Salaries	2300	-	-	-	-	-
Clerical and Office Salaries	2400	331,383	11,100	342,483	173,699	51%
Other Noncertificated Salaries	2900	20,588	-	20,588	11,640	57%
Total, Noncertificated Salaries		572,653	61,440	634,093	311,013	49%
3 Employee Benefits						
STRS	3101-3102	318,364	38,796	357,160	203,389	57%
PERS	3201-3202	57,996	6,550	64,546	36,225	56%
OASDI / Medicare / Alternative	3301-3302	76,003	9,362	85,365	48,167	56%
Health and Welfare Benefits	3401-3402	344,755	39,217	383,972	215,920	56%
Unemployment Insurance	3501-3502	2,019	188	2,207	1,003	45%
Workers' Compensation Insurance	3601-3602	-	-	-	-	-
OPEB, Allocated	3701-3702	-	-	-	-	-
OPEB, Active Employees	3751-3752	-	-	-	-	-
Other Employee Benefits	3901-3902	-	-	-	-	-
Total, Employee Benefits		799,137	94,113	893,250	504,704	57%
4 Books and Supplies						
Approved Textbooks and Core Curricula Materials	4100	-	66,290	66,290	55,181	83%
Books and Other Reference Materials	4200	-	-	-	-	-
Materials and Supplies	4300	171,589	6,103	177,692	59,965	34%
Noncapitalized Equipment	4400	2,331	-	2,331	-	-
Food	4700	95,009	-	95,009	39,177	41%
Total, Books and Supplies		268,929	72,393	341,322	154,323	45%

**THE ROCKLIN ACADEMY  
FINANCIAL REPORT - ALTERNATIVE FORM  
JULY 1 - JUNE 30, 2017**

**SECOND INTERIM REPORT**

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

Description	Object Code	Budget			Actuals as of 1/31	
		Unrestricted	Restricted	Combined		
5 Services and Other Operating Expenditures						
Subagreements for Services	5100	-	-	-	-	-
Travel and Conferences	5200	21,011	1,054	22,065	9,927	45%
Dues and Memberships	5300	1,104	-	1,104	1,104	100%
Insurance	5400	-	-	-	-	-
Operating and Housekeeping Services	5500	153,800	-	153,800	105,862	69%
Rentals, Leases, Repairs, and Noncap. Improvements	5600	127,972	-	127,972	116,704	91%
Transfers of Direct Costs	5700	-	-	-	-	-
Professional/Consulting Services and Operating Expend.	5800	114,819	106,596	221,415	84,144	38%
Communications	5900	2,642	-	2,642	1,003	38%
Total, Services and Other Operating Expenditures		421,348	107,650	528,998	318,744	60%
6 Capital Outlay						
Land and Land Improvements	6100	-	-	-	-	-
books and Improvements of buildings	6200	1,000	-	1,000	-	-
Books and Media for New School Libraries	6300	-	-	-	-	-
Equipment	6400	31,669	-	31,669	23,468	74%
Equipment Replacement	6500	-	-	-	-	-
Depreciation Expense (accrual basis only)	6900	-	-	-	-	-
Total, Capital Outlay		32,669	-	32,669	23,468	72%
7 Other Outgo						
Transfers of Direct Costs	7145	677,451	-	677,451	449,577	66%
Other Outgo	7141	61,209	-	61,209	204	0%
Debt Service:						
Interest	7438	851,513	-	851,513	425,756	50%
Principal	7439	136,617	-	136,617	-	-
Total, Other Outgo		1,726,790	-	1,726,790	875,537	51%
8 TOTAL EXPENDITURES		6,516,045	678,055	7,194,100	3,857,329	54%
<b>C EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES</b>		(104,119)	(99,383)	(203,502)	(335,653)	
<b>D OTHER FINANCING SOURCES / USES</b>						
1 Other Sources				-		
2 Less: Other Uses				-		
3 Contributions Between Unrestricted and Restricted Accounts (must net to zero)				-		
4 Total, Other Financing Sources / Uses		(38,738)	38,738	-		
<b>E NET INCREASE (DECREASE IN FUND BALANCE / NET POSITION)</b>		(142,857)	(60,645)	(203,502)	(335,653)	
<b>F FUND BALANCE / NET POSITION</b>						
1 Beginning Fund Balance / Net Position As of Unaudited Actuals		1,048,898	233,315	1,282,213	1,282,213	
2 Ending Fund Balance / Net Position		906,041	172,670	1,078,711	946,560	

THE ROCKLIN ACADEMY  
FINACIAL REPORT - ALTERNATIVE FORM  
JULY 1 - JUNE 30, 2017

SECOND INTERIM REPORT

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

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For information in this report, please contact:

For County Fiscal Contact:

For Approving Entity:

For Charter School:

Teresa Steltzer  
Name

Barbara Patterson  
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Coordinator - Business Services  
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Deputy Superintendent, Business and Operations  
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Email Address

[aensign@rocklinacademy.org](mailto:aensign@rocklinacademy.org)  
Email Address

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To the entity that approved the charter school:

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

Signed: \_\_\_\_\_  
Charter School Official  
(Original signature required)

Date: \_\_\_\_\_

Printed  
Name: Robin Stout

Title: Superintendent

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To the County Superintendent of Schools:

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

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

Date: \_\_\_\_\_

Printed  
Name: \_\_\_\_\_

Title: \_\_\_\_\_

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To the Superintendent of Public Instruction:

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Signed: \_\_\_\_\_  
County Superintendent/Designee  
(Original signature required)

Date: \_\_\_\_\_

---



**THE ROCKLIN ACADEMY  
FINANCIAL REPORT - ALTERNATIVE FORM  
JULY 1 - JUNE 30, 2017**

**SECOND INTERIM REPORT**

Charter School Name	Rocklin Academy at Gateway
CDS#	31-468520-127928
Charter Approving Entity	Newcastle Elementary School District
County	Placer
Charter #	1528

Description	Object Code	Budget			Actuals as of 1/31	
		Unrestricted	Restricted	Combined		
<b>A REVENUES</b>						
1 LCFF Sources						
State Aid - Current Year	8015	4,850,484		4,850,484	3,126,994	64%
Education Protection Account State Aid - Current Year	8012	2,066,628		2,066,628	103,398	5%
State Aid - Prior Years	8019	-		-	-	-
Transfers to Charter Schools In Lieu of Property Taxes	8096	2,006,262	-	2,006,262	1,003,131	50%
Other LCFF Transfers	8091, 8097	-	-	-	-	-
Total, LCFF Sources		8,923,374	-	8,923,374	4,233,523	47%
2 Federal Revenues (See NOTE in Section L)						
No Child Left Behind	8290	-	-	-	-	-
Special Education - Federal	8181, 8182	-	130,875	130,875	-	-
Child Nutrition - Federal	8220	-	-	-	-	-
Other Federal Revenues	8110, 8260-8299	-	-	-	-	-
Total, Federal Revenues		-	130,875	130,875	-	-
3 Other State Revenues						
All Other State Revenues	8500	406,026	52,632	458,658	301,769	66%
Total, Other State Revenues		406,026	52,632	458,658	301,769	
4 Other Local Revenues						
Special Education - State	8792	-	656,082	656,082	231,648	35%
All Other Local Revenues	8600-8699	533,607	-	533,607	336,518	63%
Total, Local Revenues		533,607	656,082	1,189,689	568,166	48%
5 TOTAL REVENUES		9,863,007	839,589	10,702,596	5,103,458	48%
<b>B EXPENDITURES</b>						
1 Certificated Salaries						
Certificated Teachers' Salaries	1100	3,193,875	272,713	3,466,588	1,909,477	55%
Certificated Pupil Support Salaries	1200	78,354	187,661	266,015	143,589	54%
Certificated Supervisors' and Administrators' Salaries	1300	273,787	16,335	290,122	174,194	60%
Other Certificated Salaries	1900	-	-	-	-	-
Total, Certificated Salaries		3,546,016	476,709	4,022,725	2,227,260	55%
2 Noncertificated Salaries						
Noncertificated Instructional Salaries	2100	363,910	212,067	575,977	254,636	44%
Noncertificated Support Salaries	2200	141,294	-	141,294	77,446	55%
Noncertificated Supervisors' and Administrators' Salaries	2300	38,550	-	38,550	21,177	55%
Clerical and Office Salaries	2400	344,130	25,031	369,161	205,406	56%
Other Noncertificated Salaries	2900	8,000	-	8,000	4,400	55%
Total, Noncertificated Salaries		895,884	237,098	1,132,982	563,065	
3 Employee Benefits						
STRS	3101-3102	407,696	49,422	457,118	263,535	58%
PERS	3201-3202	83,890	19,980	103,870	56,955	55%
OASDI / Medicare / Alternative	3301-3302	121,244	23,588	144,832	80,315	55%
Health and Welfare Benefits	3401-3402	465,266	80,339	545,605	306,807	56%
Unemployment Insurance	3501-3502	2,478	290	2,768	1,415	51%
Workers' Compensation Insurance	3601-3602	-	-	-	-	-
OPEB, Allocated	3701-3702	-	-	-	-	-
OPEB, Active Employees	3751-3752	-	-	-	-	-
Other Employee Benefits	3901-3902	3,218	-	3,218	-	-
Total, Employee Benefits		1,083,792	173,619	1,257,411	708,307	56%
4 Books and Supplies						
Approved Textbooks and Core Curricula Materials	4100	11,000	65,508	76,508	75,757	99%
Books and Other Reference Materials	4200	-	-	-	-	-
Materials and Supplies	4300	310,921	26,271	337,192	147,226	44%
Noncapitalized Equipment	4400	35,850	-	35,850	24,824	69%
Food	4700	163,418	-	163,418	58,096	36%
Total, Books and Supplies		521,189	91,779	612,968	305,903	50%

**THE ROCKLIN ACADEMY  
FINANCIAL REPORT - ALTERNATIVE FORM  
JULY 1 - JUNE 30, 2017**

**SECOND INTERIM REPORT**

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

Description	Object Code	Budget			Actuals as of 1/31	
		Unrestricted	Restricted	Combined		
5 Services and Other Operating Expenditures						
Subagreements for Services	5100	-	-			
Travel and Conferences	5200	5,271	2,700	7,971	1,675	21%
Dues and Memberships	5300	2,725	-	2,725	367	13%
Insurance	5400	-	-	-	-	-
Operating and Housekeeping Services	5500	276,000	-	276,000	121,081	44%
Rentals, Leases, Repairs, and Noncap. Improvements	5600	1,882,501	-	1,882,501	1,044,622	55%
Transfers of Direct Costs	5700	(99,500)	-	(99,500)	(48,020)	-
Professional/Consulting Services and Operating Expend.	5800	194,059	146,232	340,291	163,240	48%
Communications	5900	600	-	600	-	-
Total, Services and Other Operating Expenditures		2,261,656	148,932	2,410,588	1,282,965	53%
6 Capital Outlay						
Land and Land Improvements	6100	-	-	-	-	-
books and Improvements of buildings	6200	-	-	-	-	-
Books and Media for New School Libraries	6300	-	-	-	-	-
Equipment	6400	250,055	-	250,055	224,761	90%
Equipment Replacement	6500	-	-	-	-	-
Depreciation Expense (accrual basis only)	6900	-	-	-	-	-
Total, Capital Outlay		250,055	-	250,055	224,761	90%
7 Other Outgo						
Transfers of Direct Costs	7145	1,083,921	-	1,083,921	719,423	66%
Other Outgo	7141	122,088	-	122,088	-	-
Debt Service:						
Interest	7438	-	-	-	-	-
Principal	7439	-	-	-	-	-
Total, Other Outgo		1,206,009	-	1,206,009	719,423	60%
8 TOTAL EXPENDITURES		9,764,601	1,128,137	10,892,738	6,031,684	55%
<b>C EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES</b>		98,406	(288,548)	(190,142)	(928,226)	
<b>D OTHER FINANCING SOURCES / USES</b>						
1 Other Sources				-		
2 Less: Other Uses				-		
3 Contributions Between Unrestricted and Restricted Accounts (must net to zero)		(250,140)	250,140	-		
4 Total, Other Financing Sources / Uses		(250,140)	250,140	-	-	
<b>E NET INCREASE (DECREASE IN FUND BALANCE / NET POSITION)</b>		(151,734)	(38,408)	(190,142)	(928,226)	
<b>F FUND BALANCE / NET POSITION</b>						
1 Beginning Fund Balance / Net Position As of Unaudited Actuals		1,004,366	72,609	1,076,975	1,076,975	
2 Ending Fund Balance / Net Position		852,632	34,201	886,833	148,749	

THE ROCKLIN ACADEMY  
FINACIAL REPORT - ALTERNATIVE FORM  
JULY 1 - JUNE 30, 2017

SECOND INTERIM REPORT

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

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

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For information in this report, please contact:

For County Fiscal Contact:

For Approving Entity:

For Charter School:

Teresa Steltzer  
Name

Denny Rush  
Name

Ace Ensign  
Name

Coordinator - Business Services  
Title

Superintendent  
Title

Director of Finance  
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530-886-5857  
Telephone

916-259-2832  
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916-778-4544 xt.700  
Telephone

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[drush@newcastle.k12.ca.us](mailto:drush@newcastle.k12.ca.us)  
Email Address

[aensign@rocklinacademy.org](mailto:aensign@rocklinacademy.org)  
Email Address

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To the entity that approved the charter school:

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

Signed: \_\_\_\_\_  
Charter School Official  
(Original signature required)

Date: \_\_\_\_\_

Printed  
Name: Robin Stout

Title: Superintendent

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To the County Superintendent of Schools:

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Authorized Representative of  
Charter Approving Entity  
(Original signature required)

Date: \_\_\_\_\_

Printed  
Name: \_\_\_\_\_

Title: \_\_\_\_\_

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To the Superintendent of Public Instruction:

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Signed: \_\_\_\_\_  
County Superintendent/Designee  
(Original signature required)

Date: \_\_\_\_\_

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