
Subject:	<input type="checkbox"/> Action Item <input checked="" type="checkbox"/> Consent Agenda <input type="checkbox"/> First Read <input type="checkbox"/> Information <input type="checkbox"/> Presentation <input type="checkbox"/> Public Hearing <input type="checkbox"/> Roll Call Vote Required
Payments for Staff and School Vendors April 2017	

Background:

On a daily basis business operations occur within a Ridgecrest Charter School. Orders are placed for materials, books and supplies, goods, materials and services received and checked and verified against executed contract, agreement or order, and bills are presented and processed for payment.

At regularly scheduled Board Meetings, the listing of vendor payments made will be presented to the Board for information and approval. For the 2017–18 school year, we plan to pay vendors twice a month and maintain the monthly payroll payment for school employees. In an emergency situation, payments outside this cycle will be made upon approval of the School’s Director.

Before paying any bill, all invoices will be verified for accuracy, for price extensions and a staff signature verifying receipt of goods and authorization for payment will be performed. Currently hard copy checks are being prepared, signed and mailed to vendors; employees have the choice of direct deposit or in-hand payroll check. At present electronic payments are only operational for employee payroll and payroll related activities.

Payments are made prior to the Board Meeting and the action by the Board is the ‘ratify’ rather than ‘approve’ payments. Vendor payments will be identified by check number and vendor name. Employee payroll payments will not be identified by individual employee name; these payments will be identified by payment number groupings. Expenditure reimbursements to staff will be identified by name, similar to the presentation of other vendor payments.

All payroll payments and vendor payments are approved by a member of the School’s Management Team prior to distribution.

Proposed Action:

The School’s Director recommends ratification of the Payment Listing

Attachments: A. Payments for Staff Payroll

B. Payments for School Commercial Vendors

Ridgecrest Charter School
Payroll Summary
 April 2017

	Apr 17
Employee Wages, Taxes and Adjustments	
Gross Pay	182,887.72
Deductions from Gross Pay	
Dental/Vision (Pre-Tax)	-586.00
Health Insurance (pre-tax)	-6,122.15
Insurance-Accit Sht Trm Pre-Tax	-50.34
National Benefit Services	-600.00
Payroll Deferred	-9,317.73
PERS	-1,564.00
PERS 2	-2,026.37
STRS	-9,756.00
STRS Pepra	-2,539.64
Total Deductions from Gross Pay	-32,562.23
Adjusted Gross Pay	150,325.49
Taxes Withheld	
Federal Withholding	-15,634.00
Medicare Employee	-2,555.60
Social Security Employee	-3,550.50
CA - Withholding	-4,369.25
CA - Disability Employee	-1,585.16
Medicare Employee Addl Tax	0.00
Total Taxes Withheld	-27,694.51
Deductions from Net Pay	
JF Support Withholding	-155.00
JF Support Withholding 2	-108.74
SC FTB Withholding Order	0.00
Total Deductions from Net Pay	-263.74
Net Pay	122,367.24
Employer Taxes and Contributions	
Medicare Company	2,555.60
Social Security Company	3,550.50
CA - Unemployment Company	10.58
Dental Insurance (company paid)	2,344.24
Group Term Life Insurance	120.60
Health Insurance (company paid)	24,464.75
PERS - Company Contribution	7,793.29
STRS - Company Contribution	15,444.48
Workers Compensation {2}	2,190.26
School SUI Co Paid	12.13
Total Employer Taxes and Contributions	58,486.43

Ridgecrest Charter School
WestAmerica Checks
April 2017

Type	Date	Num	Name	Memo	Account	Split	Amount
Check	04/18/2017	6396	Kimberly Atencio		9120.10 · Westamerica Operation Acct 5433	5200 · Travel & Conference	-100.00
Check	04/18/2017	6397	Kern County Superintendent of Schools	Cust #000819	9120.10 · Westamerica Operation Acct 5433	5200 · Travel & Conference	-1,340.00
Check	04/18/2017	6398	Aable Storage		9120.10 · Westamerica Operation Acct 5433	5603 · Portables	-60.00
Check	04/18/2017	6399	ACSIG		9120.10 · Westamerica Operation Acct 5433	9504 · Health Ins Liability	-2,188.52
Check	04/18/2017	6400	Central Sanitary Supply		9120.10 · Westamerica Operation Acct 5433	-SPLIT-	-1,007.00
Check	04/18/2017	6401	Desert Christian Center		9120.10 · Westamerica Operation Acct 5433	5601 · Equipment Leases	-800.00
Check	04/18/2017	6402	Eagle Software		9120.10 · Westamerica Operation Acct 5433	5200 · Travel & Conference	-1,050.00
Check	04/18/2017	6403	Enterprise Rent-A-Car		9120.10 · Westamerica Operation Acct 5433	-SPLIT-	-972.84
Check	04/18/2017	6404	Eric Hall & Associates, LLC		9120.10 · Westamerica Operation Acct 5433	5602 · Facility Repairs	-2,209.40
Check	04/18/2017	6405	Angela Griffin		9120.10 · Westamerica Operation Acct 5433	5200 · Travel & Conference	-190.00
Check	04/18/2017	6406	High Desert Air Ductor		9120.10 · Westamerica Operation Acct 5433	-SPLIT-	-1,146.00
Check	04/18/2017	6407	Jaywil Software Development Inc.		9120.10 · Westamerica Operation Acct 5433	5806 · Networking Services	-290.00
Check	04/18/2017	6408	Lindsey Mason		9120.10 · Westamerica Operation Acct 5433	5200 · Travel & Conference	-391.78
Check	04/18/2017	6409	Mediacom		9120.10 · Westamerica Operation Acct 5433	5806 · Networking Services	-335.90
Check	04/18/2017	6410	Mobile Modular		9120.10 · Westamerica Operation Acct 5433	-SPLIT-	-4,093.20
Check	04/18/2017	6411	Neopost (Lease)		9120.10 · Westamerica Operation Acct 5433	5604 · Computers	-92.84
Check	04/18/2017	6412	Pacific Gas & Electric Company		9120.10 · Westamerica Operation Acct 5433	5503 · Gas	-118.76
Check	04/18/2017	6413	Pac-Van Inc.		9120.10 · Westamerica Operation Acct 5433	5603 · Portables	-598.33
Check	04/18/2017	6414	Psych Share, LLC		9120.10 · Westamerica Operation Acct 5433	5100 · Professional Instr Services	-4,000.00
Check	04/18/2017	6415	Lillian Ramirez		9120.10 · Westamerica Operation Acct 5433	5200 · Travel & Conference	-297.62
Check	04/18/2017	6416	Ridgecrest Area Convention & Visitors Bur		9120.10 · Westamerica Operation Acct 5433	5300 · Memberships	-150.00
Check	04/18/2017	6417	Security Engineering		9120.10 · Westamerica Operation Acct 5433	5501 · Alarm	-46.50
Check	04/18/2017	6418	Southern California Edison		9120.10 · Westamerica Operation Acct 5433	5502 · Electricity	-2,802.88
Check	04/18/2017	6419	Sparkletts	Cust# 3490226648771	9120.10 · Westamerica Operation Acct 5433	5506 · Water	-208.01
Check	04/18/2017	6420	Waste Management of Antelope Valley		9120.10 · Westamerica Operation Acct 5433	5505 · Waste Disposal	-717.17
Check	04/18/2017	6421	AltaOne Federal Credit Union		9120.10 · Westamerica Operation Acct 5433	-SPLIT-	-1,435.05
Check	04/18/2017	6422	Center for Education & Employment Law		9120.10 · Westamerica Operation Acct 5433	5809 · Professional Development	-134.95
Check	04/27/2017	6423	Catherine J Boomer		9120.10 · Westamerica Operation Acct 5433	5811 · Special Education Services	-449.17
Check	04/27/2017	6424	Burgner, Masami Y.		9120.10 · Westamerica Operation Acct 5433	5100 · Professional Instr Services	-4,237.50
Check	04/27/2017	6425	California Broadband Cooperative		9120.10 · Westamerica Operation Acct 5433	5806 · Networking Services	-330.00
Check	04/27/2017	6426	California Public Employees Retirement Sy		9120.10 · Westamerica Operation Acct 5433	9330 · Prepaid Expenditures (Expenses)	-29,489.97
Check	04/27/2017	6427	Canon Financial Services, Inc.		9120.10 · Westamerica Operation Acct 5433	5630 · Copiers	-1,761.74
Check	04/27/2017	6428	CharterLIFE		9120.10 · Westamerica Operation Acct 5433	9330 · Prepaid Expenditures (Expenses)	-598.44
Check	04/27/2017	6429	Contrast Technology Services		9120.10 · Westamerica Operation Acct 5433	5806 · Networking Services	-2,210.00
Check	04/27/2017	6430	Kristin Doss		9120.10 · Westamerica Operation Acct 5433	5200 · Travel & Conference	-124.42
Check	04/27/2017	6431	EARTH		9120.10 · Westamerica Operation Acct 5433	6100 · Site Improvements	-355.00
Check	04/27/2017	6432	Hi Desert Construction		9120.10 · Westamerica Operation Acct 5433	6100 · Site Improvements	-140,000.00
Check	04/27/2017	6433	Home Depot Credit Services		9120.10 · Westamerica Operation Acct 5433	-SPLIT-	-103.21
Check	04/27/2017	6434	Indian Wells Valley Water District		9120.10 · Westamerica Operation Acct 5433	5506 · Water	-239.36
Check	04/27/2017	6435	Jean Kimber		9120.10 · Westamerica Operation Acct 5433	-SPLIT-	-469.68
Check	04/27/2017	6436	Amber Kumm		9120.10 · Westamerica Operation Acct 5433	5200 · Travel & Conference	-79.92
Check	04/27/2017	6437	Leaf		9120.10 · Westamerica Operation Acct 5433	5604 · Computers	-1,214.33
Check	04/27/2017	6438	Nextiva, Inc		9120.10 · Westamerica Operation Acct 5433	5910 · Telephone	-327.64
Check	04/27/2017	6439	Neopost (Neofunds)		9120.10 · Westamerica Operation Acct 5433	5930 · Postage and Shipping	-200.00
Check	04/27/2017	6440	NCS Pearson Inc.		9120.10 · Westamerica Operation Acct 5433	4302 · Instructional Supplies	-831.65
Check	04/27/2017	6441	Stafford's Pest Control		9120.10 · Westamerica Operation Acct 5433	5504 · Pest Control	-100.00
Check	04/27/2017	6442	Staples Credit Plan	6035517820239142	9120.10 · Westamerica Operation Acct 5433	-SPLIT-	-314.88
Check	04/27/2017	6443	Vogel & Associates		9120.10 · Westamerica Operation Acct 5433	5804 · Business Services	-6,000.00
Check	04/27/2017	6444	Pierce Elementary		9120.10 · Westamerica Operation Acct 5433	4305 · PE Supplies	-300.00
Check	04/27/2017	6445	United States Treasury		9120.10 · Westamerica Operation Acct 5433	5822 · Fees and Taxes	-2,014.82

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Approval Of March Financial Report	

BACKGROUND: California Charter Schools, as public school agencies, periodically prepare and present Financial Reports to the Governing Boards. State law requires that all Local Education Agencies (LEAs) in the state prepare and have Governing Board approval of several budget and financial reports through the year. The mandatory approvals are:

- Annual Budget Report, on or before July 1 of fiscal year;
- Unaudited Financial Report of prior fiscal year data, on or before September 15th of fiscal year;
- First Interim Financial Report, as of October 31, on or before December 15th of the fiscal year;
- Audited Financial Report of prior fiscal year, on or before December 15th of the fiscal year; and
- Second Interim Financial Report, as of January 31, on or before March 15th of the fiscal year.

In addition to the above mandatory budget and financial reports presented to the Governing Board, many LEAs also prepare and provide monthly and/or quarterly financial reports. A ‘best practice’ for a charter school is to present monthly financial reports for several reasons:

- As an education agency of relatively small size, a charter school’s economic stability is more fragile than a larger education agency;
- Fluctuations in enrollment by a few students have significant impact on the schools ‘bottom line’;
- Costs, such as utilities are subject to unpredictable rate hikes and utilization increase;
- Relatively small agencies have few opportunities to transfer or allocate fixed costs between and among cost centers or programs;
- Revenue fluctuations beyond the control of the charter school are difficult to predict and insulate against.

Report Prepared by: Chevonne Perry, Business Manager

ACTION ITEM: The School’s Director recommends approval of the Financial Reports.

Attachments:

- Comparative Balance Sheet
- Statement of Operations Summary Budget VS Actual
- Statement of Operations by Month
- Statement of Operations by Program

Ridgecrest Charter School
Statement of Operations Budget vs. Actual
July 2016 through March 2017

	Jul '16 - Mar 17	Budget	Bal of Budget	% of Budget
Income				
8010 - Subtotal Revenue Limit Sources	2,138,851.00	3,800,234.00	1,661,383.00	56.28%
8100 - Subtotal Federal Revenues	176,264.03	291,201.00	114,936.97	60.53%
8300 - Other State Revenues	243,928.40	427,989.00	184,060.60	56.99%
8600 - All Other Local Revenue	98,547.16	99,800.00	1,252.84	98.75%
Total Income	2,657,590.59	4,619,224.00	1,961,633.41	57.53%
Gross Profit	2,657,590.59	4,619,224.00	1,961,633.41	57.53%
Expense			0.00	
1000 - Certificated Salaries	1,046,321.70	1,519,890.00	473,568.30	68.84%
2000 - Classified Salaries	432,158.67	532,255.00	100,096.33	81.19%
3000 - Employee Benefits	441,621.81	597,138.35	155,516.54	73.96%
4000 - Total Books and Supplies	182,287.64	303,000.00	120,712.36	60.16%
5001 - Total Other Services	421,683.68	664,720.00	243,036.32	63.44%
6000 - Total Capital Costs	297,432.96	1,638,000.00	1,340,567.04	18.16%
Total Expense	2,821,506.46	5,255,003.35	2,433,496.89	53.69%
Net Income	-163,915.87	-635,779.35	-471,863.48	25.78%

Ridgecrest Charter School
Comparative Balance Sheet
As of March 31, 2017

	Jul 31, 16	Aug 31, 16	Sep 30, 16	Oct 31, 16	Nov 30, 16	Dec 31, 16	Jan 31, 17	Feb 28, 17	Mar 31, 17
ASSETS									
Current Assets									
Checking/Savings									
9120 - Cash in Bank									
9120.10 - Westamerica Operation Acct 5433	-745.53	24,866.11	82,614.76	33,782.56	17,198.24	-27,174.01	8,302.85	-38,548.61	-31,855.68
9120.3 - Westamerica Checking Acct 1457	42,718.62	10,000.00	10,000.00	0.00	0.00	0.00	0.00	0.00	0.00
9120.4 - Westamerica Payroll Acct 1499	61,141.65	38,520.89	47,627.53	30,374.05	71,314.00	84,559.59	75,484.30	38,415.48	22,521.67
9120.7 - Milk and Juice Account 140464	10,206.63	3,408.75	1,708.48	5,534.66	6,330.59	4,140.95	3,040.50	1,769.37	1,397.21
9120.8 - Milk & Juice Saving Acct 140464	1,825.82	1,825.82	1,826.05	1,826.05	1,826.05	1,826.05	1,826.05	1,826.05	1,826.05
9120.9 - Westamerica Savings Acct 4426	1,109,847.13	983,663.13	568,433.58	747,358.86	704,236.78	880,770.23	1,030,875.62	1,093,716.85	1,295,313.54
Total 9120 - Cash in Bank	1,224,994.32	1,062,284.70	712,210.40	818,876.18	800,905.66	944,122.81	1,119,529.32	1,097,179.14	1,289,202.79
9130 - Revolving Cash Acct									
9130.1 - Revolving Fund -145289 Checking	512.52	1,097.53	1,077.53	1,077.53	1,005.16	1,005.16	1,005.16	1,005.16	1,005.16
9130.2 - Revolving Fund - 145289Savings	48.69	48.69	48.70	48.70	48.70	48.70	48.70	48.70	48.70
Total 9130 - Revolving Cash Acct	561.21	1,146.22	1,126.23	1,126.23	1,053.86	1,053.86	1,053.86	1,053.86	1,053.86
Total Checking/Savings	1,225,555.53	1,063,430.92	713,336.63	820,002.41	801,959.52	945,176.67	1,120,583.18	1,098,233.00	1,290,256.65
Other Current Assets									
9290 - Due from Grantor Governments									
9290.11 - PY acc Lottery Unrestricted	11,025.00	11,025.00	11,025.00	1,193.51	1,193.51	1,193.51	1,193.51	1,193.51	1,193.51
9290.30 - Title I	1,997.00	1,997.00	1,997.00	1,997.00	1,997.00	0.00	0.00	0.00	0.00
9290.33 - PY acc Federal SpEd	29,672.00	13,090.00	13,090.00	0.00	0.00	0.00	0.00	0.00	0.00
9290.40 - PY acc NCLB Title II Pt A	204.00	204.00	204.00	204.00	204.00	204.00	204.00	204.00	204.00
9290.43 - PY Acc NCLB Title III LEP	204.00	204.00	204.00	204.00	204.00	204.00	204.00	204.00	204.00
9290.63 - PY acc Lottery (Prop 20)	9,286.20	9,286.20	9,286.20	-1,310.70	-1,310.70	-1,310.70	-1,310.70	-1,310.70	-1,310.70
9290.65 - PY acc State SpEd (602)	15,932.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9290.81 - Impact Aid	18,010.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9290 - Due from Grantor Governments - Other	90.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total 9290 - Due from Grantor Governments	86,420.22	35,806.20	35,806.20	2,287.81	2,287.81	290.81	86.81	86.81	86.81
Total Other Current Assets	86,420.22	35,806.20	35,806.20	2,287.81	2,287.81	290.81	86.81	86.81	86.81
Total Current Assets	1,311,975.75	1,099,237.12	749,142.83	822,290.22	804,247.33	945,467.48	1,120,669.99	1,098,319.81	1,290,343.46
Fixed Assets									
9305 - Land	133,750.00	133,750.00	133,750.00	133,750.00	133,750.00	133,750.00	133,750.00	133,750.00	133,750.00
Total Fixed Assets	133,750.00	133,750.00	133,750.00	133,750.00	133,750.00	133,750.00	133,750.00	133,750.00	133,750.00
Other Assets									
9300 - Leasehold Improvements	1,646,983.71	1,646,983.71	1,646,983.71	1,646,983.71	1,646,983.71	1,646,983.71	1,646,983.71	1,646,983.71	1,646,983.71
9301 - Land and Buildings-Portables	307,810.00	307,810.00	307,810.00	307,810.00	307,810.00	307,810.00	307,810.00	307,810.00	307,810.00
9330 - Prepaid Expenditures (Expenses)	45,093.84	48,616.13	46,680.09	48,330.55	50,778.53	49,083.53	49,083.53	49,083.53	49,083.53
9434 - Accum Deprec - Portables	-307,810.00	-307,810.00	-307,810.00	-307,810.00	-307,810.00	-307,810.00	-307,810.00	-307,810.00	-307,810.00
9435 - Accumulated Deprec- Equip	-38,117.03	-38,117.03	-38,117.03	-38,117.03	-38,117.03	-38,117.03	-38,117.03	-38,117.03	-38,117.03
9440 - Equipment	71,412.37	71,412.37	71,412.37	71,412.37	71,412.37	71,412.37	71,412.37	71,412.37	71,412.37
9570 - Accumulated Deprec-Leasehold	-517,333.54	-517,333.54	-517,333.54	-517,333.54	-517,333.54	-517,333.54	-517,333.54	-517,333.54	-517,333.54
Total Other Assets	1,208,039.35	1,211,561.64	1,209,625.60	1,211,276.06	1,213,724.04	1,212,029.04	1,212,029.04	1,212,029.04	1,212,029.04
TOTAL ASSETS	2,653,765.10	2,444,548.76	2,092,518.43	2,167,316.28	2,151,721.37	2,291,246.52	2,466,449.03	2,444,098.85	2,636,122.50

Ridgecrest Charter School
Comparative Balance Sheet
As of March 31, 2017

	Jul 31, 16	Aug 31, 16	Sep 30, 16	Oct 31, 16	Nov 30, 16	Dec 31, 16	Jan 31, 17	Feb 28, 17	Mar 31, 17
LIABILITIES & EQUITY									
Liabilities									
Current Liabilities									
Other Current Liabilities									
9509 - Accrue Accounts Payable	20,836.20	1,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9511 - Payroll Liabilities									
9501 - CA Taxes Liability	3,989.15	138.33	227.96	90.55	183.39	203.43	257.40	38.80	67.45
9502 - Federal Taxes Liability	17,304.74	0.00	0.00	0.00	0.00	0.00	248.28	0.00	0.00
9504 - Health Ins Liability	-3,236.24	-2,095.44	-2,439.21	-4,594.71	-4,098.32	-3,248.86	-4,355.70	-4,911.96	-4,727.69
9506 - PERS Liability	3,564.35	0.02	-9.18	713.20	11,905.92	11,565.23	8,907.24	13,187.91	11,547.71
9507 - STRS Liability	1,816.89	0.00	3.30	3.31	23,994.69	27,667.99	27,553.06	28,681.47	28,218.85
Total 9511 - Payroll Liabilities	23,438.89	-1,957.09	-2,217.13	-3,787.65	31,985.68	36,187.79	32,610.28	36,996.22	35,106.32
9516 - Workers Compensation	12,002.17	12,379.32	12,942.34	13,549.86	14,211.79	14,785.37	15,149.50	15,870.76	16,458.56
9550 - 2016-17 Pay Deferred	0.00	9,105.55	16,929.79	25,652.48	34,841.44	44,105.64	53,423.38	62,741.12	72,058.85
Total Other Current Liabilities	56,277.26	21,027.78	27,655.00	35,414.69	81,038.91	95,078.80	101,183.16	115,608.10	123,623.73
Total Current Liabilities	56,277.26	21,027.78	27,655.00	35,414.69	81,038.91	95,078.80	101,183.16	115,608.10	123,623.73
Equity									
9790 - Net Increase (Decrease) in Fund	2,676,414.64	2,676,414.64	2,676,414.64	2,676,414.64	2,676,414.64	2,676,414.64	2,676,414.64	2,676,414.64	2,676,414.64
Net Income	-78,926.80	-252,893.66	-611,551.21	-544,513.05	-605,732.18	-480,246.92	-311,148.77	-347,923.89	-163,915.87
Total Equity	2,597,487.84	2,423,520.98	2,064,863.43	2,131,901.59	2,070,682.46	2,196,167.72	2,365,265.87	2,328,490.75	2,512,498.77
TOTAL LIABILITIES & EQUITY	2,653,765.10	2,444,548.76	2,092,518.43	2,167,316.28	2,151,721.37	2,291,246.52	2,466,449.03	2,444,098.85	2,636,122.50

Ridgecrest Charter School
Statement of Operations Detail by Month
July 2016 through March 2017

	Jul 16	Aug 16	Sep 16	Oct 16	Nov 16	Dec 16	Jan 17	Feb 17	Mar 17	TOTAL
Income										
8010 - Subtotal Revenue Limit Sources										
8011 - LCFF State Aid	0.00	112,986.00	112,986.00	203,374.00	203,374.00	203,374.00	203,374.00	203,374.00	284,244.00	1,527,086.00
8012 - Education Protection Account	0.00	0.00	0.00	121,952.00	0.00	0.00	121,951.00	0.00	0.00	243,903.00
8019 - Revenue Limit PY Adj	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	23,862.00	23,862.00
8096 - In Lieu of Property Taxes	0.00	21,217.00	42,434.00	28,290.00	28,290.00	28,290.00	28,290.00	28,290.00	138,899.00	344,000.00
Total 8010 - Subtotal Revenue Limit Sources	0.00	134,203.00	155,420.00	353,616.00	231,664.00	231,664.00	353,615.00	231,664.00	447,005.00	2,138,851.00
8100 - Subtotal Federal Revenues										
8220 - Federal Child Nutrition	0.00	0.00	0.00	18,847.28	0.00	10,957.18	16,596.48	8,846.76	10,834.81	66,082.51
FRAO - Subtotal Other Federal Revenues										
8110 - Impact Aid	10,071.38	0.00	0.00	0.00	0.00	11,209.45	0.00	0.00	3,863.69	25,144.52
Total FRAO - Subtotal Other Federal Revenues	10,071.38	0.00	0.00	0.00	0.00	11,209.45	0.00	0.00	3,863.69	25,144.52
NCLB - No Child Left Behind										
8290.30 - NCLB Title I Pt A Basic Grants	0.00	0.00	0.00	0.00	0.00	83,152.00	0.00	0.00	0.00	83,152.00
8290.40 - NCLB Title II Pt A Imp TchrQual	0.00	0.00	0.00	0.00	0.00	0.00	943.00	0.00	942.00	1,885.00
Total NCLB - No Child Left Behind	0.00	0.00	0.00	0.00	0.00	83,152.00	943.00	0.00	942.00	85,037.00
Total 8100 - Subtotal Federal Revenues	10,071.38	0.00	0.00	18,847.28	0.00	105,318.63	17,539.48	8,846.76	15,640.50	176,264.03
8300 - Other State Revenues										
SRAO - All Other State Revenues										
8520 - Child Nutrition	0.00	0.00	0.00	1,525.43	0.00	875.92	1,353.97	709.91	879.56	5,344.79
8550 - Mandate Block Grant	0.00	0.00	0.00	0.00	5,450.00	0.00	68,322.00	0.00	1,813.00	75,585.00
8560 - Lottery										
8560.11 - Lottery - Unrestricted	0.00	0.00	0.00	0.00	0.00	0.00	21,142.20	0.00	0.00	21,142.20
8560.63 - Lottery - Restricted	0.00	0.00	0.00	0.00	0.00	0.00	618.19	0.00	0.00	618.19
Total 8560 - Lottery	0.00	0.00	0.00	0.00	0.00	0.00	21,760.39	0.00	0.00	21,760.39
8590 - Other State Revenue	0.00	0.00	0.00	676.90	102.32	0.00	0.00	19,643.00	0.00	20,422.22
Total SRAO - All Other State Revenues	0.00	0.00	0.00	2,202.33	5,552.32	875.92	91,436.36	20,352.91	2,692.56	123,112.40
SRSE - State Special Education										
8311 - State Special Education	0.00	8,894.00	8,894.00	16,011.00	16,011.00	16,011.00	16,011.00	16,011.00	22,973.00	120,816.00
Total SRSE - State Special Education	0.00	8,894.00	8,894.00	16,011.00	16,011.00	16,011.00	16,011.00	16,011.00	22,973.00	120,816.00
Total 8300 - Other State Revenues	0.00	8,894.00	8,894.00	18,213.33	21,563.32	16,886.92	107,447.36	36,363.91	25,665.56	243,928.40
8600 - All Other Local Revenue										
8634 - Local Food Service Sales	0.00	1,178.18	5,033.34	3,889.01	1,680.55	492.80	1,008.30	2,210.76	1,976.00	17,468.94
8660 - Interest	0.00	104.98	108.76	0.00	112.80	0.00	0.00	130.48	0.00	457.02
8699 - Other Revenues	0.00	23.47	0.00	0.00	97.73	80,500.00	0.00	0.00	0.00	80,621.20
Total 8600 - All Other Local Revenue	0.00	1,306.63	5,142.10	3,889.01	1,891.08	80,992.80	1,008.30	2,341.24	1,976.00	98,547.16
Total Income	10,071.38	144,403.63	169,456.10	394,565.62	255,118.40	434,862.35	479,610.14	279,215.91	490,287.06	2,657,590.59
Gross Profit	10,071.38	144,403.63	169,456.10	394,565.62	255,118.40	434,862.35	479,610.14	279,215.91	490,287.06	2,657,590.59
Expense										
1000 - Certificated Salaries										
1100 - Certificated Teachers										
1101 - Teacher Salaries	250.00	103,090.08	97,902.51	81,607.38	101,003.55	101,651.08	102,595.18	102,595.18	102,595.18	793,290.14
1104 - Tutoring - hourly	0.00	0.00	750.00	2,500.00	3,812.50	2,450.00	1,550.00	3,375.00	3,975.00	18,412.50
1111 - Teacher - Spec Ed	0.00	0.00	0.00	7,837.51	0.00	0.00	0.00	0.00	0.00	7,837.51

Ridgecrest Charter School
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	Jul 16	Aug 16	Sep 16	Oct 16	Nov 16	Dec 16	Jan 17	Feb 17	Mar 17	TOTAL
1120 - Substitute Teacher Wages	0.00	1,710.00	5,805.00	8,496.00	6,732.00	3,600.00	0.00	4,851.00	2,673.00	33,867.00
1121 - Teacher - Title I	0.00	0.00	0.00	15,643.65	0.00	0.00	0.00	0.00	0.00	15,643.65
Total 1100 - Certificated Teachers	250.00	104,800.08	104,457.51	116,084.54	111,548.05	107,701.08	104,145.18	110,821.18	109,243.18	869,050.80
1300 - Certificated Administrators										
1311 - Spec Ed Administrator	0.00	4,425.00	4,475.00	-1,062.50	5,241.67	5,241.67	5,241.67	5,241.67	5,241.67	34,045.85
1321 - Executive Director	0.00	10,591.67	9,091.67	9,091.67	9,091.67	9,091.67	9,091.67	10,591.67	9,091.67	75,733.36
1351 - Assistant Executive Director	7,958.33	7,441.67	10,441.67	4,441.67	7,441.67	7,441.67	7,441.67	7,441.67	7,441.67	67,491.69
Total 1300 - Certificated Administrators	7,958.33	22,458.34	24,008.34	12,470.84	21,775.01	21,775.01	21,775.01	23,275.01	21,775.01	177,270.90
1000 - Certificated Salaries - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total 1000 - Certificated Salaries	8,208.33	127,258.42	128,465.85	128,555.38	133,323.06	129,476.09	125,920.19	134,096.19	131,018.19	1,046,321.70
2000 - Classified Salaries										
2100 - Classified Instructional Staff										
2132 - Paraprofessional Aide	146.38	9,891.42	20,289.02	21,569.35	23,145.44	20,039.83	8,151.45	25,318.06	20,439.28	148,990.23
2100 - Classified Instructional Staff - Other	15.49	184.90	68.40	195.13	315.91	184.36	4,949.96	1,715.69	1,872.52	9,502.36
Total 2100 - Classified Instructional Staff	161.87	10,076.32	20,357.42	21,764.48	23,461.35	20,224.19	13,101.41	27,033.75	22,311.80	158,492.59
2200 - Classified Support Salaries										
2222 - Library Aide	1,312.45	2,954.27	3,246.33	2,743.36	3,162.25	3,160.78	899.60	3,162.25	2,370.18	23,011.47
2252 - Food Service Personnel	1,020.32	2,148.48	2,476.95	2,242.88	2,191.53	2,160.62	1,422.08	1,444.10	1,977.40	17,084.36
2262 - Maintenance & Operations Staff	1,175.18	2,173.31	3,166.14	3,654.56	3,577.27	3,517.76	2,577.82	3,085.82	2,477.63	25,405.49
2282 - Facilities Manager	1,365.03	2,555.19	2,881.44	2,600.87	2,653.07	2,668.73	1,461.60	2,445.58	1,832.22	20,463.73
Total 2200 - Classified Support Salaries	4,872.98	9,831.25	11,770.86	11,241.67	11,584.12	11,507.89	6,361.10	10,137.75	8,657.43	85,965.05
2300 - Classified Administrators										
2331 - Business Manager	5,683.33	5,683.33	5,683.33	5,683.33	5,683.33	5,683.33	5,633.33	5,633.33	5,633.33	50,999.97
Total 2300 - Classified Administrators	5,683.33	5,683.33	5,683.33	5,683.33	5,683.33	5,683.33	5,633.33	5,633.33	5,633.33	50,999.97
2400 - Clerical, Technical & Office										
2462 - Media Technician	0.00	0.00	0.00	0.00	316.04	1,500.25	704.53	1,690.12	1,427.80	5,638.74
2472 - School Sect'y	291.51	2,378.83	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,670.34
2481 - Records Clerk (old as of 1 int)	1,728.79	3,299.81	3,628.48	3,312.96	3,464.15	3,396.77	1,521.73	3,332.68	2,169.20	25,854.57
2491 - Office Clerk (old as of 1 int)	1,623.25	3,224.08	6,373.38	5,927.68	6,233.00	6,004.86	2,966.30	5,896.11	4,819.01	43,067.67
2492 - Office Clerk	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2400 - Clerical, Technical & Office - Other	147.61	896.52	950.40	802.40	877.21	583.20	7,754.25	2,456.45	3,912.04	18,380.08
Total 2400 - Clerical, Technical & Office	3,791.16	9,799.24	10,952.26	10,043.04	10,890.40	11,485.08	12,946.81	13,375.36	12,328.05	95,611.40
2900 - Other Non-Certificated Salaries										
2902 - Yard Duty	793.03	4,934.28	8,282.80	5,676.97	5,626.12	4,686.19	1,509.94	5,181.70	4,398.63	41,089.66
Total 2900 - Other Non-Certificated Salaries	793.03	4,934.28	8,282.80	5,676.97	5,626.12	4,686.19	1,509.94	5,181.70	4,398.63	41,089.66
Total 2000 - Classified Salaries	15,302.37	40,324.42	57,046.67	54,409.49	57,245.32	53,586.68	39,552.59	61,361.89	53,329.24	432,158.67
3000 - Employee Benefits										
3101 - STRS	1,001.16	15,303.19	14,934.41	15,552.67	13,302.31	15,326.54	15,269.96	15,895.06	15,606.84	122,192.14
3201 - PERS	2,449.08	6,126.23	8,438.20	8,026.09	7,690.49	7,757.77	5,916.13	8,882.60	7,754.21	63,040.80
3301 - OASDI/Medicare/Social Security	1,791.51	5,072.96	6,553.01	6,388.17	6,562.43	6,274.49	4,921.45	6,903.53	6,196.67	50,664.22
3401 - Health & Welfare	16,057.53	16,553.40	19,542.41	19,492.69	19,526.73	23,239.64	23,856.33	24,383.04	24,017.99	186,669.76
3501 - State Unemployment Ins (SUI)	10.47	769.92	89.63	90.55	723.38	-512.10	78.66	63.87	28.65	1,343.03
3601 - Workers' Compensation Insurance	297.47	1,997.15	2,183.02	2,227.52	2,281.93	2,193.58	1,984.13	2,340.26	2,206.80	17,711.86
Total 3000 - Employee Benefits	21,607.22	45,822.85	51,740.68	51,777.69	50,087.27	54,279.92	52,026.66	58,468.36	55,811.16	441,621.81

Ridgecrest Charter School
Statement of Operations Detail by Month
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	Jul 16	Aug 16	Sep 16	Oct 16	Nov 16	Dec 16	Jan 17	Feb 17	Mar 17	TOTAL
4000 - Total Books and Supplies										
4100 - Textbooks										
4101 - Textbooks and Consumables	426.74	732.61	1,122.99	0.00	0.00	0.00	362.67	0.00	0.00	2,645.01
Total 4100 - Textbooks	426.74	732.61	1,122.99	0.00	0.00	0.00	362.67	0.00	0.00	2,645.01
4300 - Materials and Supplies										
4301 - Custodial Supplies	1,272.34	2,911.30	1,319.87	1,396.50	693.53	568.68	366.18	575.93	744.74	9,849.07
4302 - Instructional Supplies	2,490.25	12,818.91	1,692.28	12,490.73	1,281.51	125.68	418.98	2,260.86	919.08	34,498.28
4303 - Office Supplies	1,402.83	4,501.97	1,731.01	1,767.85	2,185.87	2,106.69	2,101.12	2,767.84	1,930.09	20,495.27
4305 - PE Supplies	0.00	973.57	0.00	-973.57	0.00	0.00	0.00	0.00	0.00	0.00
4308 - Testing Supplies	0.00	0.00	0.00	0.00	0.00	0.00	1,253.00	0.00	0.00	1,253.00
Total 4300 - Materials and Supplies	5,165.42	21,205.75	4,743.16	14,681.51	4,160.91	2,801.05	4,139.28	5,604.63	3,593.91	66,095.62
4400 - Non Capitalized Equipment	731.38	3,124.63	1,789.57	8,991.17	1,451.57	2,093.24	76.80	1,219.36	82.48	19,560.20
4700 - Food for Student Nutrition	0.00	7,252.28	6,308.19	18,796.36	831.01	14,065.12	20,059.20	12,614.12	14,060.53	93,986.81
Total 4000 - Total Books and Supplies	6,323.54	32,315.27	13,963.91	42,469.04	6,443.49	18,959.41	24,637.95	19,438.11	17,736.92	182,287.64
5001 - Total Other Services										
5100 - Professional Instr Services	0.00	1,260.00	9,227.50	11,312.50	7,600.00	7,600.00	7,897.71	4,956.25	5,087.50	54,941.46
5200 - Travel & Conference	4,178.40	975.62	2,641.10	6,353.72	8,384.80	3,265.74	3,766.13	4,370.26	11,449.18	45,384.95
5300 - Memberships	4,893.34	150.00	107.17	-3,933.34	2,460.00	0.00	20.00	0.00	150.00	3,847.17
5400 - Insurance	2,198.00	2,198.00	2,198.00	2,198.00	2,198.00	2,199.00	2,199.00	2,199.00	2,199.00	19,786.00
5500 - Utilities										
5501 - Alarm	46.50	46.50	46.50	46.50	46.50	46.50	46.50	66.50	46.50	438.50
5502 - Electricity	0.00	4,510.97	6,717.10	6,115.00	2,991.39	3,402.27	3,227.76	3,850.96	3,299.80	34,115.25
5503 - Gas	-342.10	47.54	77.80	78.41	91.09	259.13	446.07	472.75	248.74	1,379.43
5504 - Pest Control	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	900.00
5505 - Waste Disposal	553.60	553.60	553.60	820.76	717.17	717.17	717.17	717.17	717.17	6,067.41
5506 - Water	0.00	632.42	602.36	1,005.50	207.38	1,400.62	117.54	825.03	441.95	5,232.80
5507 - Fire Extinguisher	0.00	0.00	90.00	90.00	0.00	0.00	0.00	0.00	0.00	180.00
Total 5500 - Utilities	358.00	5,891.03	8,187.36	8,256.17	4,153.53	5,925.69	4,655.04	6,032.41	4,854.16	48,313.39
5600 - Total Leases, Rents										
5601 - Equipment Leases	0.00	0.00	0.00	0.00	0.00	5,268.00	0.00	0.00	0.00	5,268.00
5602 - Facility Repairs	1,036.33	755.28	1,971.48	91.01	241.28	333.00	5,750.56	0.00	2,743.03	12,921.97
5603 - Portables	2,175.22	3,105.22	5,066.76	5,202.40	4,630.40	4,852.40	1,602.40	4,751.52	4,811.53	36,197.85
5604 - Computers	2,428.66	650.00	1,214.33	5,265.45	1,214.33	2,428.66	1,307.36	1,214.33	1,214.33	16,937.45
5630 - Copiers	1,647.55	1,743.43	2,064.74	1,655.55	3,106.01	2,056.74	1,739.64	2,047.94	1,651.76	17,713.36
Total 5600 - Total Leases, Rents	7,287.76	6,253.93	10,317.31	12,214.41	9,192.02	14,938.80	10,399.96	8,013.79	10,420.65	89,038.63
5800 - Other Services										
5801 - Acct. QuickBooks Processing	65.50	88.25	118.00	133.75	142.50	144.25	140.75	151.25	147.75	1,132.00
5802 - Advertising	0.00	0.00	0.00	1,110.00	0.00	0.00	0.00	0.00	0.00	1,110.00
5804 - Business Services	6,000.00	6,000.00	6,000.00	0.00	12,000.00	6,000.00	13,870.00	6,000.00	6,000.00	61,870.00
5806 - Networking Services	4,178.90	10,128.62	10,388.41	5,527.30	4,598.38	4,297.27	4,082.41	6,511.62	3,058.79	52,771.70
5808 - Legal	0.00	1,298.25	425.67	963.30	1,004.62	6,768.65	2,228.22	1,493.87	0.00	14,182.58
5810 - Sewer Assessment	0.00	85.00	0.00	0.00	1,030.34	0.00	0.00	0.00	0.00	1,115.34
5811 - Special Education Services	0.00	105.00	274.35	105.00	105.00	70.00	0.00	1,155.00	746.67	2,561.02
5813 - Student Information Services	0.00	5,900.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,900.00

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	Jul 16	Aug 16	Sep 16	Oct 16	Nov 16	Dec 16	Jan 17	Feb 17	Mar 17	TOTAL
5814 - Temp. Clearing Account	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5816 - Nutrition Program	0.00	73.78	0.00	1,639.18	53.61	0.00	0.00	0.00	0.00	1,766.57
5822 - Fees and Taxes	780.00	-71.17	0.00	-2.99	0.00	55.00	35.00	0.00	552.00	1,347.84
Total 5800 - Other Services	11,024.40	23,607.73	17,206.43	9,475.54	18,934.45	17,335.17	20,356.38	15,311.74	10,505.21	143,757.05
5900 - Communications										
5910 - Telephone	659.44	11,925.72	329.72	328.87	14.31	327.64	383.18	326.33	390.33	14,685.54
5930 - Postage and Shipping	131.73	665.37	0.00	93.03	445.85	161.70	231.81	0.00	200.00	1,929.49
Total 5900 - Communications	791.17	12,591.09	329.72	421.90	460.16	489.34	614.99	326.33	590.33	16,615.03
Total 5001 - Total Other Services	30,731.07	52,927.40	50,214.59	46,298.90	53,382.96	51,753.74	49,909.21	41,209.78	45,256.03	421,683.68
6000 - Total Capital Costs										
6100 - Site Improvements	6,825.65	19,722.13	226,681.95	4,016.96	15,855.43	1,321.25	18,465.39	1,416.70	3,127.50	297,432.96
Total 6000 - Total Capital Costs	6,825.65	19,722.13	226,681.95	4,016.96	15,855.43	1,321.25	18,465.39	1,416.70	3,127.50	297,432.96
Total Expense	88,998.18	318,370.49	528,113.65	327,527.46	316,337.53	309,377.09	310,511.99	315,991.03	306,279.04	2,821,506.46
Net Income	-78,926.80	-173,966.86	-358,657.55	67,038.16	-61,219.13	125,485.26	169,098.15	-36,775.12	184,008.02	-163,915.87

Ridgecrest Charter School
Statement of Operations Detail by Class
July 2016 through March 2017

	0000 Operations	1400 Educ Protect (Prop 30)	1100 Lottery - Unrestricted	TOTAL UNRESTRICTED
Income				
8010 - Subtotal Revenue Limit Sources	1,894,948.00	243,903.00	0.00	2,138,851.00
8100 - Subtotal Federal Revenues	25,144.52	0.00	0.00	25,144.52
8300 - Other State Revenues	92,375.22	0.00	21,142.20	113,517.42
8600 - All Other Local Revenue	81,078.22	0.00	0.00	81,078.22
Total Income	2,093,545.96	243,903.00	21,142.20	2,358,591.16
Gross Profit	2,093,545.96	243,903.00	21,142.20	2,358,591.16
Expense				0.00
1000 - Certificated Salaries	718,818.94	243,903.00	0.00	962,721.94
2000 - Classified Salaries	226,669.79	0.00	0.00	226,669.79
3000 - Employee Benefits	368,973.66	0.00	0.00	368,973.66
4000 - Total Books and Supplies	73,016.60	0.00	0.00	73,016.60
5001 - Total Other Services	353,207.10	0.00	0.00	353,207.10
6000 - Total Capital Costs	297,432.96	0.00	0.00	297,432.96
Total Expense	2,038,119.05	243,903.00	0.00	2,282,022.05
Net Income	55,426.91	0.00	21,142.20	76,569.11

Ridgecrest Charter School
Statement of Operations Detail by Class
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	3310 Spec Ed Fed	6500 Special Education	TOTAL SPECIAL EDUCATION
Income			
8010 - Subtotal Revenue Limit Sources	0.00	0.00	0.00
8100 - Subtotal Federal Revenues	0.00	0.00	0.00
8300 - Other State Revenues	0.00	104,805.00	104,805.00
8600 - All Other Local Revenue	0.00	0.00	0.00
Total Income	0.00	104,805.00	104,805.00
Gross Profit	0.00	104,805.00	104,805.00
Expense			0.00
1000 - Certificated Salaries	0.00	41,883.36	41,883.36
2000 - Classified Salaries	0.00	89,576.95	89,576.95
3000 - Employee Benefits	647.10	25,617.50	26,264.60
4000 - Total Books and Supplies	0.00	8,439.75	8,439.75
5001 - Total Other Services	0.00	61,507.58	61,507.58
6000 - Total Capital Costs	0.00	0.00	0.00
Total Expense	647.10	227,025.14	227,672.24
Net Income	-647.10	-122,220.14	-122,867.24

Ridgecrest Charter School
Statement of Operations Detail by Class
July 2016 through March 2017

	3010 Title I NCLB	4035 NCLB Title II Pt A	4203 NCLB Title III LEP	5310 Food Service Program	6030 CS Facility Grant Program
Income					
8010 - Subtotal Revenue Limit Sources	0.00	0.00	0.00	0.00	0.00
8100 - Subtotal Federal Revenues	83,152.00	1,885.00	0.00	66,082.51	0.00
8300 - Other State Revenues	0.00	0.00	0.00	5,344.79	19,643.00
8600 - All Other Local Revenue	0.00	0.00	0.00	17,468.94	0.00
Total Income	83,152.00	1,885.00	0.00	88,896.24	19,643.00
Gross Profit	83,152.00	1,885.00	0.00	88,896.24	19,643.00
Expense					
1000 - Certificated Salaries	41,716.40	0.00	0.00	0.00	0.00
2000 - Classified Salaries	82,722.55	0.00	0.00	33,189.38	0.00
3000 - Employee Benefits	36,622.54	0.00	0.00	9,761.01	0.00
4000 - Total Books and Supplies	4,610.82	1,253.00	980.66	93,986.81	0.00
5001 - Total Other Services	1,617.15	0.00	0.00	4,151.85	0.00
6000 - Total Capital Costs	0.00	0.00	0.00	0.00	0.00
Total Expense	167,289.46	1,253.00	980.66	141,089.05	0.00
Net Income	-84,137.46	632.00	-980.66	-52,192.81	19,643.00

Ridgecrest Charter School
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	6264 Educators Effectiveness	6300 Restricted Lottery	TOTAL RESTRICTED	TOTAL
Income				
8010 - Subtotal Revenue Limit Sources	0.00	0.00	0.00	2,138,851.00
8100 - Subtotal Federal Revenues	0.00	0.00	151,119.51	176,264.03
8300 - Other State Revenues	0.00	618.19	25,605.98	243,928.40
8600 - All Other Local Revenue	0.00	0.00	17,468.94	98,547.16
Total Income	0.00	618.19	194,194.43	2,657,590.59
Gross Profit	0.00	618.19	194,194.43	2,657,590.59
Expense			0.00	0.00
1000 - Certificated Salaries	0.00	0.00	41,716.40	1,046,321.70
2000 - Classified Salaries	0.00	0.00	115,911.93	432,158.67
3000 - Employee Benefits	0.00	0.00	46,383.55	441,621.81
4000 - Total Books and Supplies	0.00	0.00	100,831.29	182,287.64
5001 - Total Other Services	1,200.00	0.00	6,969.00	421,683.68
6000 - Total Capital Costs	0.00	0.00	0.00	297,432.96
Total Expense	1,200.00	0.00	311,812.17	2,821,506.46
Net Income	-1,200.00	618.19	-117,617.74	-163,915.87