

**RIDGECREST CHARTER SCHOOL
GOVERNING BOARD
Special Meeting
Friday March 14, 2014
Time: 1:00 pm
325 South Downs Street, Ridgecrest, CA 93555**

I. AGENDA

A. CALL TO ORDER

B. ROLL CALL

	Present	Absent
Elsa Hennings, <i>President</i>	_____	_____
Jim Suver, <i>Vice-President</i>	_____	_____
Jennifer Anderson, <i>Treasurer</i>	_____	_____
Suzie Ama, <i>Secretary</i>	_____	_____
Robert Jordan, <i>Member</i>	_____	_____

C. APPROVAL OF AGENDA

Motion: _____ Second: _____ Vote: _____

D. FLAG SALUTE

E. MOMENT OF SILENCE

II. A. PUBLIC COMMENT

Non-agenda items: no individual presentation shall be for more than three (3) minutes and the total time for this purpose shall not exceed fifteen (15) minutes. Ordinarily, Board members will not respond to presentations and no action can be taken. However, the Board may give direction to staff following a presentation.

Oral Communications was opened at _____ and closed at _____.

III. ITEMS SCHEDULED FOR ACTION/DISCUSSION/INFORMATION

1. Second Interim Report

Motion: _____ Second: _____ Vote: _____

IV. FUTURE MEETING

1. March 19, 2014
2. April 16, 2014
3. May 21, 2014

V. CLOSING BOARD COMMENTS

VI. ADJOURNMENT

The meeting was adjourned at _____.

In compliance with the Americans with Disabilities Act (ADA) and upon request, the School may furnish reasonable auxiliary aids and services to qualified individuals with disabilities. Individuals who require appropriate alternative modifications of the agenda in order to participate in Board meetings are invited to contact the Director's office. Per Brown Act 54954.3(a) at any special meeting the public has the right to address any item described in the agenda before or during consideration of that item.

Ridgecrest Charter School (RCS)

Board Meeting

March 14, 2014

**ITEM: Approval of the 2013–14 Second Interim Report
Receipt of March 2014 Multi-Year Strategic Fiscal, 2013-14 through 2017–18**

BACKGROUND: California Charter Schools, as public school agencies, operate on a fiscal year from July 1 to June 30th. On or before June 30, Charter Schools are required under state law to present to both the Board and the community, a balanced budget for the next fiscal and two successive years. Three other major Budget Reports are mandatory for Charter Schools:

- First Interim Report which includes financial activity through Oct plus Budget Update
- Second Interim Report which includes financial activity through Jan plus Budget Update
- Unaudited Financial Report which includes financial activity through June 30.

The Ridgecrest Charter School (RCS) Budget relies on the State for a majority of its funding, as do all public charter schools and school districts in California. Seldom are the specifics of the state budget available to the School prior to the date the Governing Board must adopt its budget. Thus, RCS' Budget Plan is adopted prior to the date when specific state funding is known. The School's Budget Plan is updated periodically throughout the fiscal year. In 2013-14 Budget Projections are complicated by the new state required funding model, the Local Control Funding Formula (LCFF). While this model is effective July 1, 2014, the funding allocations are yet to be finalized by the state legislature with implementation regulations determined by the State Board of Education (SBE) and by procedures set out by the California Department of Education (CDE). The delays in these processes contribute to 'ballpark' revenue estimates for the majority of state revenues. Not only are precise entitlements or funding allocations determined for 2013-14 but future years' fundings, which to a large extent based upon 13-14, unable to be determined within a reasonable certainty. CDE has advised Local Education Agencies that when the 2013-14 funding allocations are certified in late June 2014, the 2013-14 entitlements will be known.

The Budget Plan for 2013–14, along with the required projections for the following four years, has been developed based upon identified Budget Assumptions for all key variables. Two additional years' projections beyond the required 2015-16 period are included for future planning purposes.

The Second Interim Report budget presented for approval is based upon a conservative set of revenue assumptions. RCS' Multi-Year Fiscal Plan will be updated mid-Summer after CDE certifies 2013-14 revenues.

The enrollment at RCS is increasing. The major revenue and expenditure changes are associated with the increased enrollment. RCS needs to add classrooms to accommodate student population growth. In addition the School needs a Multi-Purpose Building. Preliminary estimates for the period 2013-14 to 2017-18 are included in the budget plan. These estimates will be updated upon the adoption of a Facility Plan and when the actual contract(s) are approved by the Governing Board.

The proposed 2013–14 Second Interim Report identifies the following:

- ❑ Projected Beginning Balance
- ❑ Projected Student Enrollment and Other Demographic Factors
 - Ratio of Student Enrollment to Average Daily Attendance
 - Average Daily Attendance Projection
 - Student Participation and/or Eligibility for Special Funding
 - English Language Learners
 - In-Lieu Economic Impact Aid Eligibility Factors
- ❑ Projected Revenue Variables, including
 - State funding per pupil for General Purpose Block Grant (LCFF)
 - State funding per pupil for Categorical Block Grant Programs ('old' terminology' to be replaced when LCFF monies certified)
 - State lottery funding per pupil
 - Federal funding per pupil for Title I and other federal funds
 - Local funding per pupil, including grants and foundation
- ❑ Projected Expenditure Variables, including
 - Per Pupil Teacher Staffing Ratio
 - Staffing Projection for Certificated and Classified Service
 - Salary Projection for Staff Positions
 - Employee Benefit Cost Factors and Eligibility Criteria
 - Student Instructional Supply and Other Supply Allocations
 - Operating and Professional Expenses
 - Debt Service and Capital Expenses
- ❑ Ending Balance Projections

A core theme of all budgets is Economic Sustainability. Economic Sustainability at Ridgecrest Charter School means spending less each year on school operations than the school receives in revenue from the government and other sources. A school may deficit spend if it has accumulated reserves from prior years' operations. RCS has been judicious in its management of its resources and the School has an Ending Balance greater than that recommended by the Department of Education. Note that Ending Balance was accrued with the recognition that best public policy would require seed money for school facility needs. This year and next, RCS plans to build a Multi-Purpose Building as well as increase its classroom units.

Highlights of the Second Interim Report include:

- ❑ Student enrollment growth;
- ❑ Net Operations deficit due to integration of major facility plan debt service and depreciation costs; (note that RCS has built a significant Ending Balance Reserve for its facility projects);
- ❑ Staffing for middle school configuration plus continuation of 1 teacher per classroom for lower;

- ❑ Additional staffing for administrative services necessitated by increased enrollment;
- ❑ LCFF Revenues assumed at last year's funding rates, a most conservative methodology, Minor rate adjustments are further assumed per data provided by Fiscal Crisis Management Team;
- ❑ Prior Year Funding augmentations for amended student socio-demographics Not included; if amendments approved by CDE, additional funding for prior years' would accrue to RCS;
- ❑ Prior year actual federal and state special education revenues utilized pending updated revenue entitlements from the Kern County Special Education Local Plan Area (SELPA);
- ❑ Exclusion of updated state assumptions (as of March 11, 2014) for increased employer costs for CA Public Employees' Retirement contributions;
- ❑ Budget and Accounting representation of 2013-2014 capital facility expansion
 - Estimated \$2.5 mil total project capital asset costs included via amortization of debt and increased annual depreciation;
 - Estimated additional \$0.5 future years' capital expenditures, not capitalized until project and cost estimates future refined;
- ❑ Title I and Child Nutrition Budget preliminary updates with recognition that refinement is necessary.

Upon approval by the Board, the Second Interim Report will be submitted to the California State Board of Education (SBE) (through the California Department of Education [CDE]). The document for the SBE/CDE is an abbreviated version of these documents. The CDE document will be prepared upon approval of the Budget by the Governing Board.

The Chief Operations Officer will provide a further overview and present highlights of the Second Interim Report at the March 14, 2014 Board Meeting, as needed.

ACTION ITEM:

The Executive Director, along with the Chief Operations Officer and the School's Business Services' Provider, recommend approval of the Second Interim Report for 2013–14 and School's Multi Year Strategic Fiscal Plan as presented.

It was moved by _____ and seconded by _____ that the Board of the Ridgecrest Charter School adopts the Proposed Second Interim Report for 2013–14 and RCS' Multi Year Strategic Fiscal Plan for 2013–14 through 2017–18 as presented.

OR

It was moved by _____ and seconded by the Governing Board of the Ridgecrest Chart School approve the Second Interim Report for 2013-14, as presented.

_____ Ayes

_____ Nays

RECOMMENDED BY:

Tina Ellingsworth, Executive Director

Don Baker, Chief Operations Officer

Attachments: Proposed Second Interim Report for 2013-2014

Ridgecrest Charter School
Alternative Charter School Report Form, Modified Accrual Basis
2nd Interim Report Certification

CDS # 15-75630-1530500
Charter Approving Entity State Board of Education
County Kern
Charter # 350
Fiscal Year 2013-14

Copy #1 is to be delivered to the entity that approved the charter school:
This report has been approved, and is hereby filed by the charter school pursuant to *Education Code* §47604.33.

Signed: _____ Date _____
Charter School Official
(Original signature required)

Print Name: Tina Ellingsworth Title: Director

Copy #2 is to be delivered by the sponsor to the County Superintendent of Schools:
This report has been approved, and is hereby filed with the County Superintendent pursuant to *Education Code* §47604.33.

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

Print Name: _____ Title: _____

For additional information on the data provided in this report, please contact:

For Charter Approving Entity

For Charter School

Name: Kylie Kwok
Education Administrator, Charter Schools
Division,
Title: California Department of Education
Phone: 916-319-0498
E-mail: kkwok@cde.ca.gov

Name: Ann C. Vogel
Principal, Vogel & Associates
Title: Principal, Vogel & Associates
Phone: 415-202-0659
E-mail: cathi@vogel-associates.com

This report has been verified for mathematical accuracy by the County Superintendent of Schools, pursuant to Education Code §47604.33.

Signed: _____ Date _____
Authorized Representative of Charter Approving Entity

Ridgecrest Charter School

2013-14 Budget Detail at 2nd Interim – Alternative Charter School Report Form, Modified Accrual Basis

Description	Ordinal Year Fiscal Year SACS Code	1st Interim Budget Year I 2013-14			Actuals through 1/31 Year I 2013-14			2nd Interim Budget Year I 2013-14		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
A. Revenues										
1. Revenue Limit Sources										
Education Protection Account	8012	323,994		323,994	161,997		161,997	323,994		323,994
Charter Schools General Purpose Entitlement - State Aid	8015	1,609,680		1,609,680	730,684		730,684	1,609,680		1,609,680
Revenue Limit Transfers:										
Transfers to Charter Schools in Lieu of Property Taxes	8096	362,848		362,848	121,274		121,274	362,848		362,848
Total, Revenue Limit Sources		\$ 2,296,522	\$ -	\$ 2,296,522	\$ 1,013,955	\$ -	\$ 1,013,955	\$ 2,296,522	\$ -	\$ 2,296,522
2. Federal Revenues										
No Child Left Behind	8290		67,300	67,300		30,160	30,160		64,500	64,500
Special Education - Federal	8181, 8182		57,137	57,137			-		57,137	57,137
Child Nutrition - Federal	8220		37,300	37,300		66,385	66,385		118,400	118,400
Other Federal Revenues	8110, 8260-8299	13,180		13,180			-	13,180		13,180
Total, Federal Revenues		\$ 13,180	\$ 161,737	\$ 174,917	\$ -	\$ 96,545	\$ 96,545	\$ 13,180	\$ 240,037	\$ 253,217
3. Other State Revenues										
Charter Schools Categorical Block Grant	8480			-			-			-
Special Education - State	StateRevSE		162,408	162,408		74,898	74,898		162,408	162,408
All Other State Revenues	StateRevAO	51,820	25,665	77,486	24,856	11,438	36,294	51,820	78,358	130,179
Total, Other State Revenues		\$ 51,820	\$ 188,073	\$ 239,894	\$ 24,856	\$ 86,336	\$ 111,192	\$ 51,820	\$ 240,766	\$ 292,587
4. Other Local Revenues										
All Other Local Revenues	LocalRevAO	80,262		80,262	2,169	12,253	14,422	62,062	18,200	80,262
Total, Other Local Revenues		\$ 80,262	\$ -	\$ 80,262	\$ 2,169	\$ 12,253	\$ 14,422	\$ 62,062	\$ 18,200	\$ 80,262
5. Total Revenues		\$ 2,441,785	\$ 349,810	\$ 2,791,595	\$ 1,040,980	\$ 195,134	\$ 1,236,114	\$ 2,423,585	\$ 499,003	\$ 2,922,588

Ridgecrest Charter School

2013-14 Budget Detail at 2nd Interim – Alternative Charter School Report Form, Modified Accrual Basis

Description	Ordinal Year Fiscal Year SACS Code	1st Interim Budget Year I 2013-14			Actuals through 1/31 Year I 2013-14			2nd Interim Budget Year I 2013-14		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
B. Expenditures										
1. Certificated Salaries										
Certificated Teachers' Salaries	1100	736,850	64,750	801,600	456,607	26,559	483,166	736,850	64,750	801,600
Certificated Supervisors' and Administrators' Salaries	1300	150,800	-	150,800	65,938	5,971	71,909	136,454	23,654	160,108
Total, Certificated Salaries		\$ 887,650	\$ 64,750	\$ 952,400	\$ 522,544	\$ 32,530	\$ 555,074	\$ 873,304	\$ 88,404	\$ 961,708
2. Noncertificated Salaries										
Noncertificated Instructional Salaries	2100	-	77,011	77,011	15,576	41,763	57,339	-	77,011	77,011
Noncertificated Support Salaries	2200	46,800	15,840	62,640	22,053	12,083	34,136	46,800	17,640	64,440
Noncertificated Supervisors' and Administrators' Salaries	2300	120,000	-	120,000	59,792	-	59,792	80,000	-	80,000
Clerical and Office Salaries	2400	88,432	-	88,432	48,339	-	48,339	88,432	-	88,432
Other Noncertificated Salaries	2900	-	30,780	30,780	-	15,848	15,848	-	30,780	30,780
Total, Noncertificated Salaries		\$ 255,232	\$ 123,631	\$ 378,863	\$ 145,759	\$ 69,694	\$ 215,454	\$ 215,232	\$ 125,431	\$ 340,663
3. Employee Benefits										
STRS	3101-3102	73,947	5,394	79,341	46,340	2,883	49,223	72,048	7,293	79,341
PERS	3201-3202	24,629	11,930	36,558	15,158	6,021	21,180	23,098	13,461	36,558
OASDI / Medicare / Alternative	3301-3302	31,049	9,693	40,742	18,012	5,590	23,602	29,593	11,149	40,742
Health and Welfare Benefits	3401-3402	172,150	27,850	200,000	90,630	19,041	109,671	166,373	33,627	200,000
Unemployment Insurance	3501-3502	566	90	656	(448)	92	(355)	547	109	656
Workers' Compensation Insurance	3601-3602	27,318	4,335	31,653	16,223	2,175	18,398	26,409	5,245	31,653
Total, Employee Benefits		\$ 329,659	\$ 59,292	\$ 388,950	\$ 185,916	\$ 35,803	\$ 221,719	\$ 318,067	\$ 70,883	\$ 388,950
4. Books and Supplies										
Approved Textbooks and Core Curricula Materials	4100	36,111	35,000	71,111	21,124	441	21,565	36,111	35,000	71,111
Books and Other Reference Materials	4200	2,000	-	2,000	(27)	-	(27)	2,000	-	2,000
Materials and Supplies	4300	47,014	25,000	72,014	48,399	17,163	65,562	49,014	23,000	72,014
Noncapitalized Equipment	4400	19,500	20,500	40,000	26,456	13,673	40,129	19,500	20,500	40,000
Total, Books and Supplies		\$ 104,625	\$ 80,500	\$ 185,125	\$ 95,952	\$ 31,277	\$ 127,229	\$ 106,625	\$ 78,500	\$ 185,125
5. Services and Other Operating Expenses										
Subagreements for Services	5100	-	46,000	46,000	-	31,742	31,742	-	70,000	70,000
Travel and Conferences	5200	19,370	-	19,370	2,972	4,324	7,296	11,370	8,000	19,370
Dues and Memberships	5300	2,260	-	2,260	3,300	-	3,300	3,300	-	3,300
Insurance	5400	23,755	-	23,755	16,888	-	16,888	23,755	-	23,755
Operations and Housekeeping Services	5500	46,656	-	46,656	29,058	-	29,058	55,052	-	55,052
Rentals, Leases, Repairs, and Noncap. Improvements	5600	92,944	-	92,944	30,562	1,056	31,618	90,320	2,000	92,320
Professional/Consulting Services and Operating Expend.	5800	339,550	23,325	362,875	116,917	65,835	182,751	200,684	162,191	362,875
Communications	5900	9,984	-	9,984	3,529	-	3,529	9,984	-	9,984
Total, Services and Other Operating Expenses		\$ 534,519	\$ 69,325	\$ 603,844	\$ 203,224	\$ 102,957	\$ 306,182	\$ 394,465	\$ 242,191	\$ 636,656
6. Capital Outlay										
<i>(Objects 6100-6170, 6200-6500 for modified accrual basis only)</i>										
Land and Land Improvements	6100-6170	300,000	-	300,000	306,652	1,485	308,137	364,500	1,500	366,000
Equipment	6400	-	-	-	-	-	-	-	-	-
Depreciation Expense <i>(for accrual basis only)</i>	6900	120,000	-	120,000	-	-	-	120,000	-	120,000
Total, Capital Outlay		\$ 420,000	\$ -	\$ 420,000	\$ 306,652	\$ 1,485	\$ 308,137	\$ 484,500	\$ 1,500	\$ 486,000

Ridgecrest Charter School

2013-14 Budget Detail at 2nd Interim – Alternative Charter School Report Form, Modified Accrual Basis

Description	Ordinal Year Fiscal Year SACS Code	1st Interim Budget Year I 2013-14			Actuals through 1/31 Year I 2013-14			2nd Interim Budget Year I 2013-14		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
7. Other Outgo										
Debt Service:										
Interest	7438	12,626		12,626	7,859		7,859	12,626		12,626
Principal (for modified accrual basis only)	7439	53,386		53,386	30,688		30,688	53,386		53,386
Total, Other Outgo		\$ 66,012	\$ -	\$ 66,012	\$ 38,547	\$ -	\$ 38,547	\$ 66,012	\$ -	\$ 66,012
8. Total Expenditures		\$ 2,597,697	\$ 397,498	\$ 2,995,195	\$ 1,498,595	\$ 273,747	\$ 1,772,342	\$ 2,458,205	\$ 606,910	\$ 3,065,115
C. Excess (Deficiency) of Revenues over Expenditures Before Other Financing Sources and Uses										
1. Net Operations (= Total Revenues less Total Expenditures)		\$ (155,912)	\$ (47,688)	\$ (203,599)	\$ (457,615)	\$ (78,613)	\$ (536,228)	\$ (34,620)	\$ (107,907)	\$ (142,527)
D. Other Financing Sources and Uses										
1. Other Sources	8930-8979			-			-			-
2. Less: Other Uses	7630-7699			-			-			-
3. Contributions Between Unrestricted and Restricted Accounts (must net to 0)	8980-8999	(47,688)	47,688	-	(78,613)	78,613	-	(107,907)	107,907	-
4. Total, Other Financing Sources and Uses		\$ (47,688)	\$ 47,688	\$ -	\$ (78,613)	\$ 78,613	\$ -	\$ (107,907)	\$ 107,907	\$ -
E. Net Increase (Decrease) in Fund Balance										
1. Net Operations plus Total Other Financing Sources and Uses		\$ (203,599)	\$ -	\$ (203,599)	\$ (536,228)	\$ -	\$ (536,228)	\$ (142,527)	\$ -	\$ (142,527)
F. Fund Balance, Reserves										
1. Beginning Fund Balance										
a. As of July 1	9791	2,268,247		2,268,247	2,268,247		2,268,247	2,268,247		2,268,247
b. Adjustments/Restatements to Beginning Balance	9793, 9795			-			-			-
c. Adjusted Beginning Balance		2,268,247	-	2,268,247	2,268,247	-	2,268,247	2,268,247	-	2,268,247
2. Ending Fund Balance, June 30		2,064,648	-	2,064,648	1,732,019	-	1,732,019	2,125,721	-	2,125,721
Components of Ending Fund Balance (Optional):										
Reserve for Revolving Cash (equals Object 9130)	9711			-			-			-
Reserve for Stores (equals Object 9320)	9712			-			-			-
Reserve for Prepaid Expenditures (equals Object 9330)	9713			-			-			-
Reserve for All Others	9719			-			-			-
General Reserve	9730			-			-			-
Legally Restricted Balance	9740			-			-			-
Designated for Economic Uncertainties	9770	122,990		122,990	122,990		122,990	122,990		122,990
Other Designations — Reserve for Excess SpEd Costs	9780	250,000		250,000	250,000		250,000	250,000		250,000
Other Designations — Reserve for Facility Costs	9780	1,000,000		1,000,000	1,000,000		1,000,000	1,000,000		1,000,000
Undesignated / Unappropriated Amount	9790	691,658	-	691,658	359,030	-	359,030	752,731	-	752,731

Ridgecrest Charter School

2013-14 Budget Analysis at 2nd Interim – Alternative Charter School Report Form, Modified Accrual Basis

1st Interim Report Certification		1st Interim Budget Year I 2013-14	Actuals through 1/31 Year I 2013-14	2nd Interim Budget Year I 2013-14	2nd Interim vs. Adopted Increase or (Decrease)	
Description	Ordinal Year Fiscal Year SACS Code	TOTAL	TOTAL	TOTAL	\$ Difference	% Change
A. Revenues						
1. Revenue Limit Sources						
Education Protection Account	8012	323,994	161,997	323,994	-	0.0%
Charter Schools General Purpose Entitlement - State Aid	8015	1,609,680	730,684	1,609,680	-	0.0%
Revenue Limit Transfers:						
Transfers to Charter Schools in Lieu of Property Taxes	8096	362,848	121,274	362,848	-	0.0%
Total, Revenue Limit Sources		\$ 2,296,522	\$ 1,013,955	\$ 2,296,522	\$ -	0.0%
2. Federal Revenues						
No Child Left Behind	8290	67,300	30,160	64,500	(2,800)	4.3%
Special Education - Federal	8181, 8182	57,137	-	57,137	-	0.0%
Child Nutrition - Federal	8220	37,300	66,385	118,400	81,100	68.5%
Other Federal Revenues	8110, 8260-8299	13,180	-	13,180	-	0.0%
Total, Federal Revenues		\$ 174,917	\$ 96,545	\$ 253,217	\$ 78,300	64.2%
3. Other State Revenues						
Charter Schools Categorical Block Grant	8480	-	-	-	-	n/a
Special Education - State	StateRevSE	162,408	74,898	162,408	-	0.0%
All Other State Revenues	StateRevAO	77,486	36,294	130,179	52,693	40.5%
Total, Other State Revenues		\$ 239,894	\$ 111,192	\$ 292,587	\$ 52,693	40.5%
4. Other Local Revenues						
All Other Local Revenues	LocalRevAO	80,262	14,422	80,262	-	0.0%
Total, Other Local Revenues		\$ 80,262	\$ 14,422	\$ 80,262	\$ -	0.0%
5. Total Revenues		\$ 2,791,595	\$ 1,236,114	\$ 2,922,588	\$ 130,993	104.6%

Ridgecrest Charter School

2013–14 Budget Analysis at 2nd Interim – Alternative Charter School Report Form, Modified Accrual Basis

1st Interim Report Certification	Ordinal Year Fiscal Year	1st Interim Budget Year I 2013–14	Actuals through 1/31 Year I 2013–14	2nd Interim Budget Year I 2013–14	2nd Interim vs. Adopted Increase or (Decrease)	
Description	SACS Code	TOTAL	TOTAL	TOTAL	\$ Difference	% Change
B. Expenditures						
1. Certificated Salaries						
Certificated Teachers' Salaries	1100	801,600	483,166	801,600	-	0.0%
Certificated Supervisors' and Administrators' Salaries	1300	150,800	71,909	160,108	9,308	5.8%
Total, Certificated Salaries		\$ 952,400	\$ 555,074	\$ 961,708	\$ 9,308	5.8%
2. Noncertificated Salaries						
Noncertificated Instructional Salaries	2100	77,011	57,339	77,011	-	0.0%
Noncertificated Support Salaries	2200	62,640	34,136	64,440	1,800	2.8%
Noncertificated Supervisors' and Administrators' Salaries	2300	120,000	59,792	80,000	(40,000)	50.0%
Clerical and Office Salaries	2400	88,432	48,339	88,432	-	0.0%
Other Noncertificated Salaries	2900	30,780	15,848	30,780	-	0.0%
Total, Noncertificated Salaries		\$ 378,863	\$ 215,454	\$ 340,663	\$ (38,200)	(47.2%)
3. Employee Benefits						
STRS	3101-3102	79,341	49,223	79,341	-	0.0%
PERS	3201-3202	36,558	21,180	36,558	-	0.0%
OASDI / Medicare / Alternative	3301-3302	40,742	23,602	40,742	-	0.0%
Health and Welfare Benefits	3401-3402	200,000	109,671	200,000	-	0.0%
Unemployment Insurance	3501-3502	656	(355)	656	-	0.0%
Workers' Compensation Insurance	3601-3602	31,653	18,398	31,653	-	0.0%
Total, Employee Benefits		\$ 388,950	\$ 221,719	\$ 388,950	\$ -	0.0%
4. Books and Supplies						
Approved Textbooks and Core Curricula Materials	4100	71,111	21,565	71,111	-	0.0%
Books and Other Reference Materials	4200	2,000	(27)	2,000	-	0.0%
Materials and Supplies	4300	72,014	65,562	72,014	-	0.0%
Noncapitalized Equipment	4400	40,000	40,129	40,000	-	0.0%
Total, Books and Supplies		\$ 185,125	\$ 127,229	\$ 185,125	\$ -	0.0%
5. Services and Other Operating Expenses						
Subagreements for Services	5100	46,000	31,742	70,000	24,000	34.3%
Travel and Conferences	5200	19,370	7,296	19,370	-	0.0%
Dues and Memberships	5300	2,260	3,300	3,300	1,040	31.5%
Insurance	5400	23,755	16,888	23,755	-	0.0%
Operations and Housekeeping Services	5500	46,656	29,058	55,052	8,396	15.3%
Rentals, Leases, Repairs, and Noncap. Improvements	5600	92,944	31,618	92,320	(624)	0.7%
Professional/Consulting Services and Operating Expend.	5800	362,875	182,751	362,875	-	0.0%
Communications	5900	9,984	3,529	9,984	-	0.0%
Total, Services and Other Operating Expenses		\$ 603,844	\$ 306,182	\$ 636,656	\$ 32,812	80.4%
6. Capital Outlay						
(Objects 6100-6170, 6200-6500 for modified accrual basis only)						
Land and Land Improvements	6100-6170	300,000	308,137	366,000	66,000	18.0%
Depreciation Expense <i>(for accrual basis only)</i>	6900	120,000	-	120,000	-	0.0%
Total, Capital Outlay		\$ 420,000	\$ 308,137	\$ 486,000	\$ 66,000	18.0%

Ridgecrest Charter School

2013–14 Budget Analysis at 2nd Interim – Alternative Charter School Report Form, Modified Accrual Basis

1st Interim Report Certification		1st Interim Budget Year I 2013–14	Actuals through 1/31 Year I 2013–14	2nd Interim Budget Year I 2013–14	2nd Interim vs. Adopted Increase or (Decrease)	
Description	Ordinal Year Fiscal Year SACS Code	TOTAL	TOTAL	TOTAL	\$ Difference	% Change
7. Other Outgo						
Transfers of Pass-Through Revenues to Other LEAs	7211-7213	-	-	-	-	n/a
All Other Transfers	7281-7299	-	-	-	-	n/a
Debt Service:						
Interest	7438	12,626	7,859	12,626	-	0.0%
Principal <i>(for modified accrual basis only)</i>	7439	53,386	30,688	53,386	-	0.0%
Total, Other Outgo		\$ 66,012	\$ 38,547	\$ 66,012	\$ -	0.0%
8. Total Expenditures		\$ 2,995,195	\$ 1,772,342	\$ 3,065,115	\$ 69,920	57.0%
C. Excess (Deficiency) of Revenues over Expenditures Before Other Financing Sources and Uses						
1. Net Operations (= Total Revenues less Total Expenditures)		\$ (203,599)	\$ (536,228)	\$ (142,527)	\$ 61,073	47.6%
D. Other Financing Sources and Uses						
1. Other Sources	8930-8979	-	-	-	-	n/a
2. Less: Other Uses	7630-7699	-	-	-	-	n/a
3. Contributions Between Unrestricted and Restricted Accounts (must net to	8980-8999	-	-	-	-	n/a
4. Total, Other Financing Sources and Uses		\$ -	\$ -	\$ -	\$ -	0.0%
E. Net Increase (Decrease) in Fund Balance						
1. Net Operations plus Total Other Financing Sources and Uses		\$ (203,599)	\$ (536,228)	\$ (142,527)	\$ 61,073	47.6%
F. Fund Balance, Reserves						
1. Beginning Fund Balance						
a. As of July 1	9791	2,268,247	2,268,247	2,268,247	-	0.0%
b. Adjustments/Restatements to Beginning Balance	9793, 9795	-	-	-	-	n/a
c. Adjusted Beginning Balance		2,268,247	2,268,247	2,268,247	-	0.0%
2. Ending Fund Balance, June 30		2,064,648	1,732,019	2,125,721	61,073	2.9%
Components of Ending Fund Balance (Optional):						
Reserve for Revolving Cash (equals Object 9130)	9711	-	-	-	-	n/a
Reserve for Stores (equals Object 9320)	9712	-	-	-	-	n/a
Reserve for Prepaid Expenditures (equals Object 9330)	9713	-	-	-	-	n/a
Reserve for All Others	9719	-	-	-	-	n/a
General Reserve	9730	-	-	-	-	n/a
Legally Restricted Balance	9740	-	-	-	-	n/a
Designated for Economic Uncertainties	9770	122,990	122,990	122,990	-	0.0%
Other Designations — Reserve for Excess SpEd Costs	9780	250,000	250,000	250,000	-	0.0%
Other Designations — Reserve for Facility Costs	9780	1,000,000	1,000,000	1,000,000	-	0.0%
Undesignated / Unappropriated Amount	9790	691,658	359,030	752,731	61,073	8.1%

Ridgecrest Charter School

Multi-Year Budget at 2013–14 2nd Interim – Alternative Charter School Report Form, Modified Accrual Basis

1st Interim Report Certification

Description	Ordinal Year Fiscal Year SACS Code	Year I 2013–14			Year II 2014–15 Projected Budget	Year III 2015–16 Projected Budget
		Unrestricted	Restricted	Total 2nd Interim		
A. Revenues						
1. Revenue Limit Sources						
Education Protection Account	8012	323,994		323,994	381,257	421,087
Charter Schools General Purpose Entitlement - State Aid	8015	1,609,680		1,609,680	1,689,358	1,850,293
Revenue Limit Transfers:						
Transfers to Charter Schools in Lieu of Property Taxes	8096	362,848		362,848	396,117	436,510
Total, Revenue Limit Sources		\$ 2,296,522	\$ -	\$ 2,296,522	\$ 2,466,732	\$ 2,707,890
2. Federal Revenues						
No Child Left Behind	8290		64,500	64,500	65,000	66,400
Special Education - Federal	8181, 8182		57,137	57,137	57,137	57,137
Child Nutrition - Federal	8220		118,400	118,400	130,100	140,600
Other Federal Revenues	8110, 8260-8299	13,180		13,180	13,180	13,180
Total, Federal Revenues		\$ 13,180	\$ 240,037	\$ 253,217	\$ 265,417	\$ 277,317
3. Other State Revenues						
Charter Schools Categorical Block Grant	8480	-		-	-	-
Special Education - State	StateRevSE		162,408	162,408	162,408	162,408
All Other State Revenues	StateRevAO	51,820	78,358	130,179	136,060	91,101
Total, Other State Revenues		\$ 51,820	\$ 240,766	\$ 292,587	\$ 298,468	\$ 253,509
4. Other Local Revenues						
All Other Local Revenues	LocalRevAO	62,062	18,200	80,262	101,000	102,600
Total, Other Local Revenues		\$ 62,062	\$ 18,200	\$ 80,262	\$ 101,000	\$ 102,600
5. Total Revenues		\$ 2,423,585	\$ 499,003	\$ 2,922,588	\$ 3,131,617	\$ 3,341,316
B. Expenditures						
1. Certificated Salaries						
Certificated Teachers' Salaries	1100	736,850	64,750	801,600	955,550	988,750
Certificated Supervisors' and Administrators' Salaries	1300	136,454	23,654	160,108	188,500	193,100
Total, Certificated Salaries		\$ 873,304	\$ 88,404	\$ 961,708	\$ 1,144,050	\$ 1,181,850
2. Noncertificated Salaries						
Noncertificated Instructional Salaries	2100	-	77,011	77,011	79,488	92,470
Noncertificated Support Salaries	2200	46,800	17,640	64,440	76,450	79,063
Noncertificated Supervisors' and Administrators' Salaries	2300	80,000		80,000	111,750	76,500
Clerical and Office Salaries	2400	88,432		88,432	91,233	94,242
Other Noncertificated Salaries	2900	-	30,780	30,780	31,763	32,849
Total, Noncertificated Salaries		\$ 215,232	\$ 125,431	\$ 340,663	\$ 390,684	\$ 375,124
3. Employee Benefits						
STRS	3101-3102	72,048	7,293	79,341	94,384	97,503
PERS	3201-3202	23,098	13,461	36,558	41,068	39,163
OASDI / Medicare / Alternative	3301-3302	29,593	11,149	40,742	46,476	45,834
Health and Welfare Benefits	3401-3402	166,373	33,627	200,000	237,600	249,480
Unemployment Insurance	3501-3502	547	109	656	767	778
Workers' Compensation Insurance	3601-3602	26,409	5,245	31,653	37,027	37,564
Total, Employee Benefits		\$ 318,067	\$ 70,883	\$ 388,950	\$ 457,322	\$ 470,322
4. Books and Supplies						
Approved Textbooks and Core Curricula Materials	4100	36,111	35,000	71,111	75,514	64,302
Books and Other Reference Materials	4200	2,000		2,000	2,000	2,000
Materials and Supplies	4300	49,014	23,000	72,014	55,037	60,886
Noncapitalized Equipment	4400	19,500	20,500	40,000	36,300	37,200
Total, Books and Supplies		\$ 106,625	\$ 78,500	\$ 185,125	\$ 168,850	\$ 164,388

Ridgecrest Charter School

Multi-Year Budget at 2013–14 2nd Interim – Alternative Charter School Report Form, Modified Accrual Basis

1st Interim Report Certification

Description	Ordinal Year Fiscal Year SACS Code	Year I 2013–14			Year II 2014–15 Projected Budget	Year III 2015–16 Projected Budget
		Unrestricted	Restricted	Total 2nd Interim		
5. Services and Other Operating Expenses						
Subagreements for Services	5100	-	70,000	70,000	71,000	72,000
Travel and Conferences	5200	11,370	8,000	19,370	10,000	10,200
Dues and Memberships	5300	3,300	-	3,300	5,372	3,638
Insurance	5400	23,755	-	23,755	27,977	30,953
Operations and Housekeeping Services	5500	55,052	-	55,052	64,068	70,344
Rentals, Leases, Repairs, and Noncap. Improvements	5600	90,320	2,000	92,320	98,856	116,184
Professional/Consulting Services and Operating Expend.	5800	200,684	162,191	362,875	328,710	350,856
Communications	5900	9,984	-	9,984	10,176	10,368
Total, Services and Other Operating Expenses		\$ 394,465	\$ 242,191	\$ 636,656	\$ 616,160	\$ 664,543
6. Capital Outlay						
<i>(Objects 6100-6170, 6200-6500 for modified accrual basis only)</i>						
Land and Land Improvements	6100-6170	364,500	1,500	366,000	-	190,000
Equipment	6400	-	-	-	21,300	17,196
Depreciation Expense <i>(for accrual basis only)</i>	6900	120,000	-	120,000	240,000	240,000
Total, Capital Outlay		\$ 484,500	\$ 1,500	\$ 486,000	\$ 261,300	\$ 447,196
7. Other Outgo						
Debt Service:						
Interest	7438	12,626	-	12,626	173,794	169,109
Principal <i>(for modified accrual basis only)</i>	7439	53,386	-	53,386	151,081	155,766
Total, Other Outgo		\$ 66,012	\$ -	\$ 66,012	\$ 324,875	\$ 324,875
8. Total Expenditures		\$ 2,458,205	\$ 606,910	\$ 3,065,115	\$ 3,363,241	\$ 3,628,297

C. Excess (Deficiency) of Revenues over Expenditures Before Other Financing Sources and Uses

1. Net Operations (= Total Revenues less Total Expenditures)	\$ (34,620)	\$ (107,907)	\$ (142,527)	\$ (231,624)	\$ (286,981)
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D. Other Financing Sources and Uses

1. Other Sources	8930-8979	-	-	-	-	-
2. Less: Other Uses	7630-7699	-	-	-	-	-
3. Contributions Between Unrestricted and Restricted Accounts (must net to	8980-8999	(107,907)	107,907	-	-	-
4. Total, Other Financing Sources and Uses		\$ (107,907)	\$ 107,907	\$ -	\$ -	\$ -

E. Net Increase (Decrease) in Fund Balance

1. Net Operations plus Total Other Financing Sources and Uses	\$ (142,527)	\$ -	\$ (142,527)	\$ (231,624)	\$ (286,981)
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F. Fund Balance, Reserves

1. Beginning Fund Balance						
a. As of July 1	9791	2,268,247	-	2,268,247	2,116,095	1,884,471
b. Adjustments/Restatements to Beginning Balance	9793, 9795	-	-	-	-	-
c. Adjusted Beginning Balance		2,268,247	-	2,268,247	2,116,095	1,884,471
2. Ending Fund Balance, June 30		2,125,721	-	2,125,721	1,884,471	1,597,490
Components of Ending Fund Balance (Optional):						
Legally Restricted Balance	9740	-	-	-	-	-
Designated for Economic Uncertainties	9770	122,990	-	122,990	134,530	145,132
Other Designations — Reserve for Excess SpEd Costs	9780	250,000	-	250,000	250,000	250,000
Other Designations — Reserve for Facility Costs	9780	1,000,000	-	1,000,000	1,000,000	750,000
Undesignated / Unappropriated Amount	9790	752,731	-	1,752,731	499,941	452,358

Ridgecrest Charter School
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Ridgecrest Charter School

Multi-Year Budget Summary

Fiscal Year SACS Budget Type Code	2012-13 Unaudited Actuals	2013-14 Projected Budget	2014-15 Projected Budget	2015-16 Projected Budget	2016-17 Projected Budget	2017-18 Projected Budget
Key Budget and Financial Variables: Enrollment and ADA						
School Enrollment	350	385	423	457	492	526
School ADA at P-2	350	376	402	434	467	500
Ratio of P-2 ADA to Enrollment	100.0%	97.5%	95.0%	95.0%	95.0%	95.0%
A. Revenues:						
State Programs ^(a)	\$ 2,413,704	\$ 2,589,109	\$ 2,765,200	\$ 2,961,399	\$ 3,231,127	\$ 3,513,734
Federal Programs	180,684	253,217	265,417	277,317	289,717	302,017
Local Programs	71,189	80,262	101,000	102,600	104,300	105,900
Total Revenues	\$ 2,665,577	\$ 2,922,588	\$ 3,131,617	\$ 3,341,316	\$ 3,625,144	\$ 3,921,651
B. Expenditures:						
Certificated Salaries	\$ 780,604	\$ 961,708	\$ 1,144,050	\$ 1,181,850	\$ 1,220,650	\$ 1,263,250
Classified Salaries	278,669	350,289	390,684	375,124	388,164	413,028
Employee Benefits	334,967	388,950	457,322	470,322	489,592	511,863
Subtotal Compensation Costs	1,394,240	1,700,948	1,992,057	2,027,295	2,098,406	2,188,141
Books & Supplies	152,167	185,125	168,850	164,388	176,982	190,023
Services & Operational Expenses	391,879	649,282	789,954	833,652	881,500	929,739
Capital Outlay	113,290	486,000	261,300	447,196	441,025	441,016
Other Outgo	-	53,386	151,081	155,766	127,306	95,599
Total Expenditures	\$ 2,051,577	\$ 3,074,741	\$ 3,363,241	\$ 3,628,297	\$ 3,725,219	\$ 3,844,519
Net Operations: Sub Total	\$ 614,000	\$ (152,153)	\$ (231,624)	\$ (286,981)	\$ (100,075)	\$ 77,133
Beginning Balance ^(b)	1,654,247	2,268,247	2,116,095	1,884,471	1,597,490	1,497,415
Ending Balance	\$ 2,268,247	\$ 2,116,095	\$ 1,884,471	\$ 1,597,490	\$ 1,497,415	\$ 1,574,547

(a) Includes Prop 30 EPA funds and payments made via District for in-lieu property tax funding; (b) May include audit adjustments or other restatements.

Ridgecrest Charter School

Multi-Year Budget Summary

Budget Type	Fiscal Year SACS Code	2012-13 Unaudited Actuals	2013-14 Projected Budget	2014-15 Projected Budget	2015-16 Projected Budget	2016-17 Projected Budget	2017-18 Projected Budget
REVENUES							
State Programs							
Charter School General Purpose Block Grant Allocation		\$ 1,806,337	\$ 1,971,028	\$ 2,127,564	\$ 2,349,830	\$ 2,591,872	\$ 2,845,947
Charter School Categorical Block Grant Allocation		144,072	156,963	169,437	187,079	206,217	226,199
California Lottery – Restricted Funds – Prop 20: I		9,562	11,265	12,057	13,026	14,022	14,991
California Lottery – Unrestricted Funds – Non-Prop		44,027	46,563	49,836	54,709	58,892	62,962
CA Primary (K-3) Class Size Reduction (E.C. 52000)		151,011	152,082	152,082	152,082	152,082	152,082
Economic Impact Aid		5,527	5,749	5,749	5,798	5,926	6,068
Subtotal, Major State Programs		\$ 2,160,536	\$ 2,343,651	\$ 2,516,725	\$ 2,762,525	\$ 3,029,011	\$ 3,308,250
Note: The Charter School General Purpose Block Grant Allocation includes payments made via District/Sponsor for in-lieu property tax funding							
Other State Programs							
Arts and Music Block Grant *							
Funding from per ADA rate	8590 r6760	3,112	3,500	3,900	4,300	4,700	5,200
Child Nutrition	8520	4,052	14,400	15,800	17,100	18,400	19,700
Prop 39 Clean Energy Planning	8590 r6230	-	52,693	52,693	-	-	-
Common Core Standards	8590 r7400	70,000	-	-	-	-	-
Mandate Block Grant	8550	4,261	5,257	5,675	6,266	6,908	7,575
Certificated Staff Mentoring Program *	8590 r7270	6,443	7,200	8,000	8,800	9,700	10,600
Special Education SELPA Funding	8311	162,408	162,408	162,408	162,408	162,408	162,408
Other State Programs	8590	2,892	-	-	-	-	-
Subtotal, Other State Programs		\$ 253,168	\$ 245,458	\$ 248,476	\$ 198,874	\$ 202,116	\$ 205,483
Total State Programs		\$ 2,413,704	\$ 2,589,109	\$ 2,765,200	\$ 2,961,399	\$ 3,231,127	\$ 3,513,734
Federal Programs							
NCLB: Title I, Part A, Basic Grants Low-Income and		\$ 60,625	\$ 58,800	\$ 59,300	\$ 60,600	\$ 62,100	\$ 63,700
NCLB: Title II, Part A, Improving Teacher Quality		5,637	5,700	5,700	5,800	5,900	6,100
Other Federal Programs							
National School Lunch Program	8220	33,417	118,400	130,100	140,600	151,400	161,900
Federal Impact Aid	8110	23,868	13,180	13,180	13,180	13,180	13,180
SELPA Funding (Federal)	8181	57,137	57,137	57,137	57,137	57,137	57,137
Total Federal Programs		\$ 180,684	\$ 253,217	\$ 265,417	\$ 277,317	\$ 289,717	\$ 302,017
Local Programs							
Interest		\$ 440	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
Other Local Programs	8600-8799						
Paid Meal Reimbursements		4,363	18,200	20,000	21,600	23,300	24,900
SSUSD Prop 39 Reimbursement		66,387	61,562	80,500	80,500	80,500	80,500
Total Local Programs		\$ 71,189	\$ 80,262	\$ 101,000	\$ 102,600	\$ 104,300	\$ 105,900
TOTAL REVENUES		\$ 2,665,577	\$ 2,922,588	\$ 3,131,617	\$ 3,341,316	\$ 3,625,144	\$ 3,921,651

Ridgecrest Charter School

Multi-Year Budget Summary

Budget Type	Fiscal Year SACS Code	2012-13 Unaudited Actuals	2013-14 Projected Budget	2014-15 Projected Budget	2015-16 Projected Budget	2016-17 Projected Budget	2017-18 Projected Budget
EXPENDITURES							
Certificated Salaries	1000-1999	\$ 780,604	\$ 961,708	\$ 1,144,050	\$ 1,181,850	\$ 1,220,650	\$ 1,263,250
Classified Salaries	2000-2999	278,669	350,289	390,684	375,124	388,164	413,028
Employee Benefits	3000-3999	334,967	388,950	457,322	470,322	489,592	511,863
Books & Supplies	4000-4999	152,167	185,125	168,850	164,388	176,982	190,023
Services & Operational Expenses	5000-5999	391,879	649,282	789,954	833,652	881,500	929,739
Capital Outlay	6000-6999	113,290	486,000	261,300	447,196	441,025	441,016
Other Outgo	7100-7499	-	53,386	151,081	155,766	127,306	95,599
TOTAL EXPENDITURES		\$ 2,051,577	\$ 3,074,741	\$ 3,363,241	\$ 3,628,297	\$ 3,725,219	\$ 3,844,519
BUDGET SURPLUS/(DEFICIT)		\$ 614,000	\$ (152,153)	\$ (231,624)	\$ (286,981)	\$ (100,075)	\$ 77,133
OTHER FINANCING SOURCES/USES							
<i>No funds are currently projected for Other Financing Sources/Uses</i>							
TOTAL OTHER FINANCING SOURCES/USES		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
NET INCREASE/(DECREASE) IN FUND BALANCE		\$ 614,000	\$ (152,153)	\$ (231,624)	\$ (286,981)	\$ (100,075)	\$ 77,133
FUND BALANCE							
Beginning Fund Balance							
As of July 1, Unaudited	9791	1,635,773	2,268,247	2,116,095	1,884,471	1,597,490	1,497,415
Plus/(Minus) Audit Adjustments	9793	18,474	-	-	-	-	-
As of July 1, Audited		1,654,247	2,268,247	2,116,095	1,884,471	1,597,490	1,497,415
Other Restatements	9795	-	-	-	-	-	-
Net Beginning Balance		1,654,247	2,268,247	2,116,095	1,884,471	1,597,490	1,497,415
Ending Fund Balance, June 30		\$ 2,268,247	\$ 2,116,095	\$ 1,884,471	\$ 1,597,490	\$ 1,497,415	\$ 1,574,547
COMPONENTS FOR ENDING FUND BALANCE							
Designated Amounts							
Designated for Economic Uncertainty	9770	82,063	122,990	134,530	145,132	149,009	153,781
currently set at greater of \$64,000 or 4% of Total		4%	4%	4%	4%	4%	4%
Designated Reserve for Special Educ	9780	250,000	250,000	250,000	250,000	250,000	250,000
Designated Reserve for Facility Costs	9780	1,000,000	1,000,000	1,000,000	750,000	750,000	500,000
Unappropriated Amount	9790	936,184	743,105	499,941	452,358	348,406	670,767
TOTAL COMPONENTS FOR ENDING FUND BALANCE		\$ 2,268,247	\$ 2,116,095	\$ 1,884,471	\$ 1,597,490	\$ 1,497,415	\$ 1,574,547

Ridgecrest Charter School

Expenditures Worksheet – Compensation

Budget Type	Fiscal Year SACS Code	2012-13 Unaudited Actuals	2013-14 Projected Budget	2014-15 Projected Budget	2015-16 Projected Budget	2016-17 Projected Budget	2017-18 Projected Budget
Certificated Salaries 1000-1999							
Certificated Teacher Salaries 1100-1199							
Teachers – Regular Program	1100	605,070	699,000	769,600	795,200	824,000	856,000
Other Teacher Salaries							
Teacher – Reading	1121	-	11,650	48,100	49,700	51,500	53,500
Teacher – Special Education	1111	47,091	53,100	96,200	99,400	103,000	107,000
Substitute Teacher Costs							
Day-to-Day Substitutes	1130	15,420	28,000	31,800	34,600	34,600	34,600
Teacher/Program Administrator Stipends 1150							
3-5 Grade Level Gate	1150	600	600	600	600	600	600
Accelerated and STAR Math	1150	1,350	1,350	1,350	1,350	1,350	1,350
Accelerated Reading and STAR Reader	1150	1,350	1,350	1,350	1,350	1,350	1,350
CELD	1150	600	600	600	600	600	600
Middle School ELA Academic Interventic	1150	1,200	1,200	1,200	1,200	1,200	1,200
Middle School Mathematics Academic In	1150	1,200	1,200	1,200	1,200	1,200	1,200
PTO Teacher Liaison PA	1150	500	500	500	500	500	500
Student Study Team (SST) and 504 Plar	1150	1,250	1,250	1,250	1,250	1,250	1,250
Student Study Team (SST) and 504 Plar	1150	1,800	1,800	1,800	1,800	1,800	1,800
Teacher/Program Administrator Stipends	1150	\$ 9,850	\$ 9,850	\$ 9,850	\$ 9,850	\$ 9,850	\$ 9,850
Total Certificated Teacher Salaries	1000-1199	\$ 677,431	\$ 801,600	\$ 955,550	\$ 988,750	\$ 1,022,950	\$ 1,060,950
School Administrator Salaries 13xx							
Assistant Executive Director	1351	-	47,308	83,300	85,500	87,700	89,900
Executive Director	1321	103,172	112,800	105,200	107,600	110,000	112,400
Subtotal	13xx	\$ 103,172	\$ 160,108	\$ 188,500	\$ 193,100	\$ 197,700	\$ 202,300
TOTAL CERTIFICATED SALARIES 1000-1999		\$ 780,604	\$ 961,708	\$ 1,144,050	\$ 1,181,850	\$ 1,220,650	\$ 1,263,250

Ridgecrest Charter School

Expenditures Worksheet – Compensation

Budget Type	Fiscal Year SACS Code	2012-13 Unaudited Actuals	2013-14 Projected Budget	2014-15 Projected Budget	2015-16 Projected Budget	2016-17 Projected Budget	2017-18 Projected Budget
Classified Compensation Costs							
Classified Salaries							
Administrator Salaries							
	23xx						
Chief Operations Officer	2341	69,788	80,000	74,500	-	-	-
Business Services Director	23x1	-	-	37,250	76,500	78,500	80,500
Subtotal	23xx	\$ 69,788	\$ 80,000	\$ 111,750	\$ 76,500	\$ 78,500	\$ 80,500
Clerical, Technical & Other Office Employ							
	24xx						
Office Clerk	2491	32,270	29,920	30,892	31,900	33,092	34,375
Records Clerk	2481	32,270	32,640	33,642	34,742	36,025	37,400
Secretary	2471	-	25,872	26,700	27,600	28,600	29,700
Subtotal	24xx	\$ 64,541	\$ 88,432	\$ 91,233	\$ 94,242	\$ 97,717	\$ 101,475
Subtotal Classified Salaries Cost		\$ 134,329	\$ 168,432	\$ 202,983	\$ 170,742	\$ 176,217	\$ 181,975
Hourly Classified Staff Wages							
Non-Certificated Instructional Wages							
	21xx						
Title I Instructional Aide	2112	21,187	-	-	-	-	-
Paraprofessional Aide, Special Education	2132	69,791	77,011	79,488	92,470	95,904	110,592
Subtotal	21xx	\$ 90,978	\$ 77,011	\$ 79,488	\$ 92,470	\$ 95,904	\$ 110,592
Pupil Support Salaries							
	22xx						
Library Aide	2222	-	9,626	9,936	10,274	10,656	11,059
Food Service Worker	2252	-	17,640	18,202	18,821	19,512	20,246
Custodian	2262	32,212	46,800	48,312	49,968	51,804	53,784
Subtotal	22xx	\$ 32,212	\$ 74,066	\$ 76,450	\$ 79,063	\$ 81,972	\$ 85,090
Other Classified Employee Wages							
	29xx						
Noon Duty I	2902	21,150	22,444	23,162	23,957	24,855	25,804
Noon Duty II	2902	-	8,336	8,601	8,892	9,217	9,567
Subtotal	29xx	\$ 21,150	\$ 30,780	\$ 31,763	\$ 32,849	\$ 34,072	\$ 35,371
Subtotal Hourly Staff Wage Costs		\$ 144,340	\$ 181,858	\$ 187,701	\$ 204,382	\$ 211,948	\$ 231,053
TOTAL ALL CLASSIFIED COSTS		\$ 278,669	\$ 350,289	\$ 390,684	\$ 375,124	\$ 388,164	\$ 413,028

Ridgecrest Charter School

Expenditures Worksheet – Employee Benefits

Fiscal Year SACS Budget Type Code	2012–13 Unaudited Actuals	2013–14 Projected Budget	2014–15 Projected Budget	2015–16 Projected Budget	2016–17 Projected Budget	2017–18 Projected Budget
State Teachers Retirement System (STRS)						
Certificated contributions 3101	73,037	79,341	94,384	97,503	100,704	104,218
Noncertificated contributions 3102	-	-	-	-	-	-
STRS Subtotal	\$ 73,037	\$ 79,341	\$ 94,384	\$ 97,503	\$ 100,704	\$ 104,218
Public Employees Retirement System (PERS)						
Certificated contributions 3201	-	-	-	-	-	-
Noncertificated contributions 3202	25,518	36,558	41,068	39,163	40,515	43,211
PERS Subtotal	\$ 25,518	\$ 36,558	\$ 41,068	\$ 39,163	\$ 40,515	\$ 43,211
Old Age, Survivors, Disability, and Health Insurance (OASDI)						
Medicare, certificated contributions 3301	11,319	13,945	16,589	17,137	17,699	18,317
Medicare, noncertificated contributions 3302	4,041	5,079	5,665	5,439	5,628	5,989
Social Security, noncertificated contribut 3302	18,482	21,718	24,222	23,258	24,066	25,608
OASDI Subtotal	\$ 33,841	\$ 40,742	\$ 46,476	\$ 45,834	\$ 47,394	\$ 49,914
Health Benefit Costs (HDV)						
Combined HDV estimate, certificated coi 3401	125,035	144,828	180,000	189,000	198,000	207,000
Combined HDV estimate, noncertificatedec 3402	39,485	55,172	57,600	60,480	63,360	66,240
HDV Subtotal	\$ 164,519	\$ 200,000	\$ 237,600	\$ 249,480	\$ 261,360	\$ 273,240
State Unemployment Insurance (SUI/SEF)						
Certificated contributions 3501	9,209	481	572	591	610	632
Noncertificated contributions 3502	3,287	175	195	188	194	207
SUI/SEF Subtotal	\$ 12,496	\$ 656	\$ 767	\$ 778	\$ 804	\$ 838
Worker's Compensation Insurance (WC)						
Certificated contributions 3601	18,833	23,202	27,601	28,513	29,449	30,477
Noncertificated contributions 3602	6,723	8,451	9,426	9,050	9,365	9,965
WC Subtotal	\$ 25,556	\$ 31,653	\$ 37,027	\$ 37,564	\$ 38,814	\$ 40,442
Total Benefit Costs 3000-3999	\$ 334,967	\$ 388,950	\$ 457,322	\$ 470,322	\$ 489,592	\$ 511,863

Ridgecrest Charter School

Expenditures Worksheet – Books and Supplies

Fiscal Year SACS Budget Type Code	2012-13 Unaudited Actuals	2013-14 Projected Budget	2014-15 Projected Budget	2015-16 Projected Budget	2016-17 Projected Budget	2017-18 Projected Budget
Approved Textbooks and Core Curricula Materials						
New Textbooks (students)	-	2,450	2,719	2,491	2,633	2,630
Replacement Textbooks (students)	30,000	33,661	37,795	41,811	46,228	50,806
Other (Common Core Standards)	-	35,000	35,000	-	-	-
Other (Follet/HM updates)	11,949	-	-	-	-	-
Other (Textbook updates)	-	-	-	20,000	20,500	21,100
Subtotal, Approved Textbooks and Cor 4100	\$ 41,949	\$ 71,111	\$ 75,514	\$ 64,302	\$ 69,362	\$ 74,536
Books and Other Reference Materials						
Library Books	-	2,000	2,000	2,000	2,100	2,200
Other (Identify)	-	-	-	-	-	-
Subtotal, Books and Other Reference M 4200	\$ -	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,100	\$ 2,200
Materials and Supplies						
Custodial Supplies 4301	10,509	11,793	13,240	14,647	16,197	17,800
Instructional Supplies 4302	19,285	21,637	24,297	26,881	29,722	32,665
Special Education Supplies 43xx	-	8,000	-	-	-	-
Title I Instructional Supplies 43xx	-	15,000	-	-	-	-
Office Supplies 4303	13,889	15,585	17,500	19,359	21,402	23,523
Other Materials & Supplies 4304	11,068	-	-	-	-	-
Subtotal, Materials and Supplies 4300	\$ 54,751	\$ 72,014	\$ 55,037	\$ 60,886	\$ 67,320	\$ 73,987
Non Capitalized Equipment						
Food Service Equipment	5,564	-	-	-	-	-
Classroom Updates	49,903	19,500	15,300	15,700	16,100	16,600
Other Replacement Allocation	-	12,700	13,000	13,300	13,700	14,100
Special Education Equipment	-	7,800	8,000	8,200	8,400	8,600
Subtotal, Non Capitalized Equipment 4400	\$ 55,467	\$ 40,000	\$ 36,300	\$ 37,200	\$ 38,200	\$ 39,300
Food for Student Nutrition						
<i>No expenses are currently projected for Food For Student Nutrition</i>						
Subtotal, Food for Student Nutrition 4700	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Books & Supplies 4000-4999	\$ 152,167	\$ 185,125	\$ 168,850	\$ 164,388	\$ 176,982	\$ 190,023

Ridgecrest Charter School

Expenditures Worksheet – Services and Operational Expenses

Fiscal Year SACS Budget Type Code	2012-13 Unaudited Actuals	2013-14 Projected Budget	2014-15 Projected Budget	2015-16 Projected Budget	2016-17 Projected Budget	2017-18 Projected Budget
Personal Services of Instructional Consultants, Lecturers & Others						
SpEd Psychologist	20,000	10,000	10,000	10,000	10,000	10,000
SpEd Speech Pathologist	25,499	60,000	61,000	62,000	64,000	66,000
Subtotal of Personal Services of Instructi 5100	\$ 45,499	\$ 70,000	\$ 71,000	\$ 72,000	\$ 74,000	\$ 76,000
Travel and Conference						
Combined Estimate	9,188	19,370	10,000	10,200	10,500	10,800
Other (Identify) 5240	-	-	-	-	-	-
Subtotal of Travel and Conference 5200	\$ 9,188	\$ 19,370	\$ 10,000	\$ 10,200	\$ 10,500	\$ 10,800
Dues and Memberships						
(CCSA) California Charter Schools Assoc 5310	1,400	1,540	1,692	1,828	1,968	2,104
(WASC) Western Association of Schools & Colleges 5320	720	720	2,620	720	3,095	720
Other (Identify) 53xx	415	1,040	1,060	1,090	1,120	1,150
Subtotal of Dues and Memberships 5300	\$ 2,535	\$ 3,300	\$ 5,372	\$ 3,638	\$ 6,183	\$ 3,974
Insurance						
Combined Estimate	25,131	23,755	27,977	30,953	34,224	37,614
Other (Identify) 54xx	-	-	-	-	-	-
Subtotal of Insurance 5400	\$ 25,131	\$ 23,755	\$ 27,977	\$ 30,953	\$ 34,224	\$ 37,614
Operation and Housekeeping Services						
Security Alarm Monitoring Service 5501	655	672	684	696	720	744
Pest Control Service 5504	1,080	1,200	1,224	1,248	1,284	1,320
Utilities						
Electricity 5502	31,691	40,000	46,800	51,480	56,640	62,280
Gas 5503	1,477	1,680	1,920	2,160	2,400	2,640
Waste Disposal 5505	3,044	5,000	5,880	6,480	7,080	7,800
Water 5506	4,561	6,500	7,560	8,280	9,120	10,080
Subtotal of Utilities	40,772	53,180	62,160	68,400	75,240	82,800
Subtotal of Operation and Housekeeping 5500	\$ 42,507	\$ 55,052	\$ 64,068	\$ 70,344	\$ 77,244	\$ 84,864

Ridgecrest Charter School

Expenditures Worksheet – Services and Operational Expenses

Fiscal Year	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
SACS	Unaudited	Projected	Projected	Projected	Projected	Projected
Budget Type Code	Actuals	Budget	Budget	Budget	Budget	Budget
Rentals, Leases, Repairs and Noncapitalized Improvements						
Computers and Equipment (lease/rental/ri	5604	26,190	27,840	29,856	31,584	33,384
Copier (lease/rental/repair)	5604	12,240	12,480	12,720	13,080	13,800
Portable Classrooms (old lease)	5603	8,509	8,520	8,520	8,520	8,520
Portable Classrooms (growth)	5603	-	10,800	14,400	18,000	18,000
Portable Classrooms (replacement)	5603	-	-	10,800	21,600	32,400
Property (repairs)	5602	22,242	32,680	33,360	34,200	36,120
Subtotal of Rentals, Leases, Repairs and	5600	\$ 69,180	\$ 92,320	\$ 98,856	\$ 116,184	\$ 142,224
Professional/Consulting Services and Operating Expenses						
Accounting (QB Processing)	5801	512	528	540	552	576
Advertising	5802	4,756	4,500	4,560	4,680	4,920
Audit Services	5803	9,335	9,480	9,720	9,960	10,440
Business Services	5804	89,790	77,000	72,000	72,000	72,000
District (SBE) Financial Oversight Fee	5805	19,600	21,280	22,970	25,369	30,721
IT/IS/Networking Services	5806	5,611	35,000	6,000	6,120	6,360
Interest Expense	5807	16,226	12,626	173,794	169,109	163,264
Janitorial Services	5815	8,583	-	-	-	-
Legal Services	5808	4,083	30,000	7,500	7,500	7,500
Miscellaneous Expenses	5826	462	-	-	-	-
Nutrition Program	5816	15,604	156,191	175,545	194,225	235,648
Professional Development	5809	-	10,000	10,000	10,000	10,000
Sewer Assessment	5810	1,440	3,200	3,600	3,600	3,600
Special Education Services	5811	5,921	6,000	6,000	6,000	6,000
Student Information Services	5813	5,880	6,000	6,130	6,280	6,630
Student Testing & Assessment	5812	3,281	3,696	4,145	4,570	5,576
Subtotal of Professional/Consulting Serv	5800	\$ 191,083	\$ 375,502	\$ 502,505	\$ 519,965	\$ 563,235
Communications						
Postage and Shipping	5930	-	3,144	3,216	3,288	3,468
Telephone	5910	6,756	6,840	6,960	7,080	7,560
Subtotal of Communications	5900	\$ 6,756	\$ 9,984	\$ 10,176	\$ 10,368	\$ 11,028
Total Services & Operational Expenses	5000-5999	\$ 391,879	\$ 649,282	\$ 789,954	\$ 833,652	\$ 929,739

Ridgecrest Charter School

Expenditures Worksheet – Capital Costs

Fiscal Year SACS Budget Type Code	2012-13 Unaudited Actuals	2013-14 Projected Budget	2014-15 Projected Budget	2015-16 Projected Budget	2016-17 Projected Budget	2017-18 Projected Budget
Sites and Site Improvement						
Portable Classroom Set-Down/Hook-Up Costs	-	-	-	90,000	90,000	90,000
Site & Building Improvement 6170	-	366,000	-	100,000	100,000	100,000
Subtotal Sites and Site Improvement 6100	\$ -	\$ 366,000	\$ -	\$ 190,000	\$ 190,000	\$ 190,000
Buildings and Building Improvement	<i>No expenses are currently projected for Buildings And Building Improvement</i>					
Subtotal Buildings and Building Impro 6200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
New Library Books & Media	<i>No expenses are currently projected for New Library Books & Media</i>					
Subtotal New Library Books & Media 6300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Equipment	<i>No expenses are currently projected for Computers And Technology</i>					
Computers and Technology	<i>No expenses are currently projected for Computers And Technology</i>					
Subtotal Computers and Technology	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Furniture and Equipment	<i>No expenses are currently projected for Furniture and Equipment</i>					
School Equipment (other miscellaneous)	-	-	-	-	-	-
Subtotal Furniture and Equipment	\$ -	\$ -	\$ 21,300	\$ 17,196	\$ 11,025	\$ 11,016
Subtotal Capital Equipment 6400	\$ -	\$ -	\$ 21,300	\$ 17,196	\$ 11,025	\$ 11,016
Capital Equipment Replacement 6500	<i>No expenses are currently projected for Capital Equipment Replacement</i>					
Subtotal Capital Equipment Replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Depreciation Expense 6900	113,290	120,000	240,000	240,000	240,000	240,000
Total Capital Costs	\$ 113,290	\$ 486,000	\$ 261,300	\$ 447,196	\$ 441,025	\$ 441,016

Ridgecrest Charter School

Expenditures Worksheet – Other Outgo; Transfers In and Out

Fiscal Year	SACS Code	2012-13 Unaudited Actuals	2013-14 Projected Budget	2014-15 Projected Budget	2015-16 Projected Budget	2016-17 Projected Budget	2017-18 Projected Budget	Comments
Budget Type								
Other Outgo								
	7438							Shown as Object 5807, not 7438
Debt Service – Interest Payments								
		\$ 16,226	\$ 12,626	\$ 8,767	\$ 4,629	\$ 670	\$ -	7% interest on 12 yr term
		-	-	165,027	164,480	163,893	163,264	7% interest on 15 yr term
Subtotal, Debt Service – Interest Payments		\$ 16,226	\$ 12,626	\$ 173,794	\$ 169,109	\$ 164,563	\$ 163,264	Shown as Object 5807, not 7438
Debt Service – Principal Payments								Shown as Object 7439 before purchase, then as Asset in Balance Sheet
	7439							
		\$ 49,786	\$ 53,386	\$ 57,245	\$ 61,383	\$ 32,336	\$ -	Orig Principal: \$535k; payoff: 2016-12-31
		-	-	93,836	94,383	94,970	95,599	Orig Principal: \$2.5M; payoff: 2029-06-30
Subtotal, Debt Service – Principal Payments		\$ 49,786	\$ 53,386	\$ 151,081	\$ 155,766	\$ 127,306	\$ 95,599	Summarized in Expenditures/Bal Sheet
Other Sources and Uses – Transfers In		<i>No Other Sources And Uses – Transfers In currently planned</i>						
Total Transfers In		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Summarized at Transfers In
Other Sources and Uses – Transfers Out		<i>No Other Sources And Uses – Transfers Out currently planned</i>						
Total Transfers Out		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Summarized at Transfers Out

Ridgecrest Charter School

NSLP — National School Lunch Program Budget and Reconciliation Worksheet

Ordinal Year Fiscal Year SACS Budget Type	Code	Year II 2012-13 Unaudited Actuals	Year III 2013-14 Projected Budget	Year IV 2014-15 Projected Budget	Year V 2015-16 Projected Budget	Year VI 2016-17 Projected Budget	Year VII 2017-18 Projected Budget	Comments	
PROGRAM SUMMARY									
REVENUES									
	NSLP Revenue	8220	33,417	118,400	130,100	140,600	151,400	161,900	Combined State and Federal Funding
	State Child Nutrition Reimbursements	8520	4,052	14,400	15,800	17,100	18,400	19,700	Combined State and Federal Funding
	Local Income (Paid Meals)	8634	4,363	18,200	20,000	21,600	23,300	24,900	Received from Paying Students/Staff
	Carryover from Prior Year		-	-	-	-	-	-	
TOTAL REVENUES			\$ 41,832	\$ 151,000	\$ 165,900	\$ 179,300	\$ 193,100	\$ 206,500	
EXPENDITURES									
	Certificated Salaries	1000-1999	-	-	-	-	-	-	
	Classified Salaries	2000-2999	-	29,340	30,280	31,313	32,463	33,692	
	Employee Benefits	3000-3999	-	16,669	17,327	18,089	18,877	19,682	
	Books & Supplies	4000-4999	5,879	-	-	-	-	-	
	Services & Operational Expenses	5000-5999	16,810	156,191	175,545	194,225	214,512	235,648	
	Capital Outlay	6000-6999	-	15,000	-	-	-	-	
TOTAL EXPENDITURES			\$ 22,688	\$ 217,200	\$ 223,151	\$ 243,627	\$ 265,852	\$ 289,023	
PROGRAM SURPLUS/(DEFICIT)			\$ 19,143	\$ (66,200)	\$ (57,251)	\$ (64,327)	\$ (72,752)	\$ (82,523)	
EXPENDITURE DETAILS									
Certificated Employee Compensation		<i>No Certificated Employee Compensation budgeted to this program</i>							
	Certificated Subtotal	1000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	Number of Certificated FTEs in this Program		-	-	-	-	-	-	FTE count for positions listed above
Classified Employee Compensation									
	Food Service Worker	2252	-	17,640	18,202	18,821	19,512	20,246	
	Custodian	2262	-	11,700	12,078	12,492	12,951	13,446	11 mo. Assignment; 4 hr to NSLP
	Classified Wage Subtotal	2000	\$ -	\$ 29,340	\$ 30,280	\$ 31,313	\$ 32,463	\$ 33,692	
	Number of Classified FTEs in this Program		-	1.50	1.50	1.50	1.50	1.50	FTE count for positions listed above
Benefits									
State Teachers Retirement System (STRS)		<i>No State Teachers Retirement System (STRS) budgeted to this program</i>							
	STRS Subtotal	3100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Public Employees Retirement System (PERS)									
	Certificated contributions	3201	-	-	-	-	-	-	
	Noncertificated contributions	3202	-	3,357	3,465	3,583	3,714	3,855	
	PERS Subtotal	3200	\$ -	\$ 3,357	\$ 3,465	\$ 3,583	\$ 3,714	\$ 3,855	
Old Age, Survivors, Disability, and Health Insurance (OASDI)									
	Medicare, noncertificated contributions	3302	-	425	439	454	471	489	
	Social Security, noncertificated contribul	3302	-	1,819	1,877	1,941	2,013	2,089	
	OASDI Subtotal	3300	\$ -	\$ 2,245	\$ 2,316	\$ 2,395	\$ 2,483	\$ 2,577	
Health Benefit Costs (HDV)									
	Number of Benefit-Earning Classified FTEs in this Program		-	1.50	1.50	1.50	1.50	1.50	FTE count for positions listed above
	Combined HDV estimate, certificated co	3401	-	-	-	-	-	-	
	Combined HDV estimate, noncertificated	3402	-	10,345	10,800	11,340	11,880	12,420	
	HDV Subtotal	3400	\$ -	\$ 10,345	\$ 10,800	\$ 11,340	\$ 11,880	\$ 12,420	

Ridgecrest Charter School

NSLP — National School Lunch Program Budget and Reconciliation Worksheet

Ordinal Year Fiscal Year SACS Budget Type	Code	Year II 2012-13 Unaudited Actuals	Year III 2013-14 Projected Budget	Year IV 2014-15 Projected Budget	Year V 2015-16 Projected Budget	Year VI 2016-17 Projected Budget	Year VII 2017-18 Projected Budget	Comments
PROGRAM DETAILS, continued								
State Unemployment Insurance (SUI/SEF)								
	Certificated contributions 3501	-	-	-	-	-	-	
	Noncertificated contributions 3502	-	15	15	16	16	17	
	SUI/SEF Subtotal 3500	\$ -	\$ 15	\$ 15	\$ 16	\$ 16	\$ 17	
Worker's Compensation Insurance (WC)								
	Certificated contributions 3601	-	-	-	-	-	-	
	Noncertificated contributions 3602	-	708	731	755	783	813	
	WC Subtotal 3600	\$ -	\$ 708	\$ 731	\$ 755	\$ 783	\$ 813	
Other Benefits		<i>No Other Benefits budgeted to this program</i>						
	Other Benefits Subtotal 3900	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	Subtotal All Benefit Costs 3000	\$ -	\$ 16,669	\$ 17,327	\$ 18,089	\$ 18,877	\$ 19,682	
Books & Supplies								
	Materials and Supplies 4300	315	-	-	-	-	-	
	Food Service Equipment 4400	5,564	-	-	-	-	-	
	Subtotal Books & Supplies 4000	\$ 5,879	\$ -	\$ -	\$ -	\$ -	\$ -	
Operating Costs								
	Travel and Conference 5200	1,205	-	-	-	-	-	
	Nutrition Program 5816	15,604	156,191	175,545	194,225	214,512	235,648	
	Subtotal Operating Costs 5000	\$ 16,810	\$ 156,191	\$ 175,545	\$ 194,225	\$ 214,512	\$ 235,648	
Capital Costs								
	Site & Building Improvement 6170	-	15,000	-	-	-	-	Walk-in Refrigerator
	Other (Identify) 6x00	-	-	-	-	-	-	
	Subtotal Capital Costs 6000	\$ -	\$ 15,000	\$ -	\$ -	\$ -	\$ -	
	Subtotal Expenses	\$ 22,688	\$ 217,200	\$ 223,151	\$ 243,627	\$ 265,852	\$ 289,023	

Ridgecrest Charter School

Title I Program Budget and Reconciliation Worksheet

Fiscal Year	SACS	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	Comments
Budget Type	Code	Unaudited Actuals	Projected Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget	
PROGRAM SUMMARY								
REVENUES								
NCLB: Title I, Part A, Basic Grants Low-Income		\$ 60,625	\$ 58,800	\$ 59,300	\$ 60,600	\$ 62,100	\$ 63,700	
Carryover from Prior Year		-	30,565	25,681	-	-	-	
TOTAL REVENUES		\$ 60,625	\$ 89,365	\$ 84,981	\$ 60,600	\$ 62,100	\$ 63,700	
EXPENDITURES								
Certificated Salaries		1000-1999 \$ -	\$ 11,650	\$ 48,100	\$ 49,700	\$ 51,500	\$ 53,500	
Classified Salaries		2000-2999 27,162	30,780	31,763	32,849	34,072	35,371	
Employee Benefits		3000-3999 2,899	6,254	16,262	16,927	17,629	18,364	
Books & Supplies		4000-4999 -	15,000	-	-	-	-	
Services & Operational Expenses		5000-5999 -	-	-	-	-	-	
Capital Outlay		6000-6999 -	-	-	-	-	-	
TOTAL EXPENDITURES		\$ 30,061	\$ 63,684	\$ 96,126	\$ 99,476	\$ 103,201	\$ 107,235	
PROGRAM SURPLUS/(DEFICIT)		\$ 30,565	\$ 25,681	\$ (11,145)	\$ (38,876)	\$ (41,101)	\$ (43,535)	
EXPENDITURE DETAILS								
Certificated Employee Compensation		<i>No Certificated Employee Compensation budgeted to this program</i>						
Teacher – Reading		1121 -	11,650	48,100	49,700	51,500	53,500	
Other (Identify)		1251 -	-	-	-	-	-	
Certificated Subtotal		\$ -	\$ 11,650	\$ 48,100	\$ 49,700	\$ 51,500	\$ 53,500	
Number of Certificated FTEs in this Program		-	0.25	1.00	1.00	1.00	1.00	FTE count for positions listed above
Classified Employee Compensation								
Title I Instructional Aide		2112 6,012	-	-	-	-	-	
Noon Duty I		2902 21,150	22,444	23,162	23,957	24,855	25,804	not in PERS
Noon Duty II		2902 -	8,336	8,601	8,892	9,217	9,567	not in PERS
Classified Wage Subtotal		\$ 27,162	\$ 30,780	\$ 31,763	\$ 32,849	\$ 34,072	\$ 35,371	
Number of Classified FTEs in this Program		2.41	2.38	2.38	2.38	2.38	2.38	FTE count for positions listed above
Benefits								
State Teachers Retirement System (STRS)								
Certificated contributions		3101 -	961	3,968	4,100	4,249	4,414	
Noncertificated contributions		3102 -	-	-	-	-	-	
STRS Subtotal		\$ -	\$ 961	\$ 3,968	\$ 4,100	\$ 4,249	\$ 4,414	
Public Employees Retirement System (PERS)								
Certificated contributions		3201 -	-	-	-	-	-	
Noncertificated contributions		3202 -	-	-	-	-	-	
PERS Subtotal		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Old Age, Survivors, Disability, and Health Insurance (OASDI)								
Medicare, certificated contributions		3301 -	169	697	721	747	776	
Medicare, noncertificated contributions		3302 394	446	461	476	494	513	
Social Security, noncertificated contribu'		3302 1,675	1,908	1,969	2,037	2,112	2,193	
OASDI Subtotal		\$ 2,069	\$ 2,524	\$ 3,127	\$ 3,234	\$ 3,353	\$ 3,482	

Ridgecrest Charter School

Title I Program Budget and Reconciliation Worksheet

Fiscal Year SACS Budget Type Code	2012-13 Unaudited Actuals	2013-14 Projected Budget	2014-15 Projected Budget	2015-16 Projected Budget	2016-17 Projected Budget	2017-18 Projected Budget	Comments
PROGRAM DETAILS, continued							
Health Benefit Costs (HDV)							
Number of Benefit-Earning Certificated FTEs in this Program	-	0.25	1.00	1.00	1.00	1.00	Health-benefit eligible FTE count for positions listed above.
Number of Benefit-Earning Classified FTEs in this Program	-	-	-	-	-	-	
Combined HDV estimate, certificated cc 3401	-	1,724	7,200	7,560	7,920	8,280	
Combined HDV estimate, noncertificated 3402	-	-	-	-	-	-	
HDV Subtotal 3400	\$ -	\$ 1,724	\$ 7,200	\$ 7,560	\$ 7,920	\$ 8,280	
State Unemployment Insurance (SUI/SEF)							
Certificated contributions 3501	-	6	24	25	26	27	
Noncertificated contributions 3502	274	15	16	16	17	18	
SUI/SEF Subtotal 3500	\$ 274	\$ 21	\$ 40	\$ 41	\$ 43	\$ 44	
Worker's Compensation Insurance (WC)							
Certificated contributions 3601	-	281	1,160	1,199	1,242	1,291	
Noncertificated contributions 3602	556	743	766	793	822	853	
WC Subtotal 3600	\$ 556	\$ 1,024	\$ 1,927	\$ 1,992	\$ 2,065	\$ 2,144	
Subtotal All Benefit Costs 3000	\$ 2,899	\$ 6,254	\$ 16,262	\$ 16,927	\$ 17,629	\$ 18,364	
Books & Supplies							
Title I Instructional Supplies 43xx	-	15,000	-	-	-	-	
Other (Identify) 4400	-	-	-	-	-	-	
Subtotal Books & Supplies 4000	\$ -	\$ 15,000	\$ -	\$ -	\$ -	\$ -	
Operating Costs							
Travel and Conference 5200	-	-	-	-	-	-	<i>No Operating Costs budgeted to this program</i>
Other (Identify) 5x00	-	-	-	-	-	-	
Subtotal Operating Costs 5000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Capital Costs							
Other (Identify) 6x00	-	-	-	-	-	-	<i>No Capital Costs budgeted to this program</i>
Other (Identify) 6x00	-	-	-	-	-	-	
Subtotal Capital Costs 6000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Subtotal Expenses	\$ 30,061	\$ 63,684	\$ 96,126	\$ 99,476	\$ 103,201	\$ 107,235	

Ridgecrest Charter School

Special Education SELPA Funding (State) Program Budget and Reconciliation Worksheet

Fiscal Year SACS Budget Type Code	2012-13 Unaudited Actuals	2013-14 Projected Budget	2014-15 Projected Budget	2015-16 Projected Budget	2016-17 Projected Budget	2017-18 Projected Budget	Comments
PROGRAM SUMMARY							
REVENUES							
Special Education SELPA Funding (State)	\$ 162,408	\$ 162,408	\$ 162,408	\$ 162,408	\$ 162,408	\$ 162,408	
SELPA Funding (Federal)	57,137	57,137	57,137	57,137	57,137	57,137	
Carryover from Prior Year	13,132	-	-	-	-	-	
TOTAL REVENUES	\$ 232,677	\$ 219,545	\$ 219,545	\$ 219,545	\$ 219,545	\$ 219,545	
EXPENDITURES							
Certificated Salaries 1000-1999	\$ 1,250	\$ 103,843	\$ 184,606	\$ 190,009	\$ 195,809	\$ 202,009	
Classified Salaries 2000-2999	63,779	77,011	79,488	92,470	95,904	110,592	
Employee Benefits 3000-3999	23,947	65,724	86,386	95,961	99,927	110,507	
Books & Supplies 4000-4999	9,777	28,500	21,000	21,500	22,100	22,700	
Services & Operational Expenses 5000-5999	58,634	76,000	77,000	78,000	80,000	82,000	
Capital Outlay 6000-6999	-	-	-	-	-	-	
TOTAL EXPENDITURES	\$ 157,387	\$ 351,078	\$ 448,480	\$ 477,940	\$ 493,740	\$ 527,808	
PROGRAM SURPLUS/(DEFICIT)	\$ 75,290	\$ (131,533)	\$ (228,935)	\$ (258,395)	\$ (274,195)	\$ (308,263)	
PROGRAM DETAILS							
Expenses							
Certificated Employee Compensation							
Teacher – Special Education 1111	-	53,100	96,200	99,400	103,000	107,000	100% apportionment to this Program
Day-to-Day Substitutes 1130	-	1,786	3,457	3,460	3,460	3,460	100% apportionment to this Program
Teacher/Program Administrator Stipend 1150							
Accelerated Reading and STAR Reac 1150	-	135	135	135	135	135	100% apportionment to this Program
CELD 1150	-	48	48	48	48	48	8% apportionment to this Program
Middle School ELA Academic Interve 1150	-	120	120	120	120	120	10% apportionment to this Program
Middle School Mathematics Academic 1150	-	96	96	96	96	96	8% apportionment to this Program
Student Study Team (SST) and 504 F 1150	1,250	1,250	1,250	1,250	1,250	1,250	100% apportionment to this Program
Teacher/Program Administrator Stipends 1150	\$ 1,250	\$ 1,649	\$ 1,649	\$ 1,649	\$ 1,649	\$ 1,649	
Assistant Executive Director 1351	-	47,308	83,300	85,500	87,700	89,900	50% apportionment to this Program
Certificated Subtotal	\$ 1,250	\$ 103,843	\$ 184,606	\$ 190,009	\$ 195,809	\$ 202,009	
Number of Certificated FTEs in this Program	-	1.29	2.50	2.50	2.50	2.50	FTE count for positions listed above
Classified Wage Costs (Hourly Employees)							
Paraprofessional Aide, Special Educatic 2132	63,779	77,011	79,488	92,470	95,904	110,592	100% apportionment to this Program
Other (Identify)	-	-	-	-	-	-	
Classified Wage Subtotal 2000	\$ 63,779	\$ 77,011	\$ 79,488	\$ 92,470	\$ 95,904	\$ 110,592	
Classified Subtotal 2000	\$ 63,779	\$ 77,011	\$ 79,488	\$ 92,470	\$ 95,904	\$ 110,592	
Number of Classified FTEs in this Program	-	4.00	4.00	4.50	4.50	5.00	FTE count for positions listed above
Benefits							
State Teachers Retirement System (STRS)							
Certificated contributions 3101	103	8,567	15,230	15,676	16,154	16,666	
Noncertificated contributions 3102	-	-	-	-	-	-	
STRS Subtotal 3100	\$ 103	\$ 8,567	\$ 15,230	\$ 15,676	\$ 16,154	\$ 16,666	
Public Employees Retirement System (PERS)							
Certificated contributions 3201	-	-	-	-	-	-	
Noncertificated contributions 3202	9,237	8,812	9,095	10,580	10,973	12,654	
PERS Subtotal 3200	\$ 9,237	\$ 8,812	\$ 9,095	\$ 10,580	\$ 10,973	\$ 12,654	
Old Age, Survivors, Disability, and Health Insurance (OASDI)							
Medicare, certificated contributions 3301	18	1,506	2,677	2,755	2,839	2,929	
Medicare, noncertificated contributions 3302	925	1,117	1,153	1,341	1,391	1,604	
Social Security, noncertificated contribu 3302	5,346	4,775	4,928	5,733	5,946	6,857	

Ridgecrest Charter School

Special Education SELPA Funding (State) Program Budget and Reconciliation Worksheet

Fiscal Year SACS Budget Type Code	2012-13 Unaudited Actuals	2013-14 Projected Budget	2014-15 Projected Budget	2015-16 Projected Budget	2016-17 Projected Budget	2017-18 Projected Budget	Comments
OASDI Subtotal 3300	\$ 6,289	\$ 7,397	\$ 8,758	\$ 9,829	\$ 10,176	\$ 11,389	
PROGRAM DETAILS, continued							
Health Benefit Costs (HDV)							
Number of Benefit-Earning Certificated FTEs in this Program	-	1.29	2.50	2.50	2.50	2.50	Health-benefit eligible FTE count for positions listed above.
Number of Benefit-Earning Classified FTEs in this Program	1.00	4.00	4.00	4.50	4.50	5.00	
Combined HDV estimate, certificated cc 3401	-	8,908	18,000	18,900	19,800	20,700	Estimated cost based on Health-benefit eligible FTE count
Combined HDV estimate, noncertificated 3402	6,023	27,586	28,800	34,020	35,640	41,400	
HDV Subtotal 3400	\$ 6,023	\$ 36,494	\$ 46,800	\$ 52,920	\$ 55,440	\$ 62,100	
State Unemployment Insurance (SUI/SEF)							
Certificated contributions 3501	-	52	92	95	98	101	
Noncertificated contributions 3502	506	39	40	46	48	55	
SUI/SEF Subtotal 3500	\$ 506	\$ 90	\$ 132	\$ 141	\$ 146	\$ 156	
Worker's Compensation Insurance (WC)							
Certificated contributions 3601	-	2,505	4,454	4,584	4,724	4,874	
Noncertificated contributions 3602	1,789	1,858	1,918	2,231	2,314	2,668	
WC Subtotal 3600	\$ 1,789	\$ 4,363	\$ 6,372	\$ 6,815	\$ 7,038	\$ 7,542	
Subtotal All Benefit Costs 3000	\$ 23,947	\$ 65,724	\$ 86,386	\$ 95,961	\$ 99,927	\$ 110,507	
Books & Supplies							
Special Education Books 4100	6,406	-	-	-	-	-	
Special Education Materials 4300	3,371	8,000	-	-	-	-	
Special Education Equipment 4400	-	7,800	8,000	8,200	8,400	8,600	100% apportionment to this Program
Other Replacement Allocation 4400	-	12,700	13,000	13,300	13,700	14,100	
Subtotal Books & Supplies 4000	\$ 9,777	\$ 28,500	\$ 21,000	\$ 21,500	\$ 22,100	\$ 22,700	
Operating Costs							
SpEd Psychologist 5100	20,000	10,000	10,000	10,000	10,000	10,000	100% apportionment to this Program
SpEd Speech Pathologist 5100	25,499	60,000	61,000	62,000	64,000	66,000	100% apportionment to this Program
Travel and Conference 5200	3,448	-	-	-	-	-	
Copier (lease/rental/repair) 5604	3,688	-	-	-	-	-	
Special Education Services 5811	5,921	6,000	6,000	6,000	6,000	6,000	100% apportionment to this Program
Student Testing & Assessment 5812	78	-	-	-	-	-	
Subtotal Operating Costs 5000	\$ 58,634	\$ 76,000	\$ 77,000	\$ 78,000	\$ 80,000	\$ 82,000	
Capital Costs							
<i>No Capital Costs budgeted to this program</i>							
Subtotal Capital Costs 6000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Subtotal Expenses	\$ 157,387	\$ 351,078	\$ 448,480	\$ 477,940	\$ 493,740	\$ 527,808	

Ridgecrest Charter School

Key Variables Worksheet — State Funding Data

Fiscal Year		2012-13	2013-14	2014-15	2015-16	2016-17	2017-18		
Budget Type	Use?	Unaudited Actuals	Projected Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget	Last Update	Comments
Financial Projection Factors									
Statutory COLA		3.24%	1.57%	0.86%	2.20%	2.40%	2.60%	1/22/2014	(used to project annual revenue increases)
California Consumer Price Index (CA CPI)		2.15%	2.00%	2.20%	2.40%	2.70%	2.80%	1/22/2014	(used to project annual expense increases)
Charter School General Purpose Block Grant Allocations *					Rates shown are actual/projected values AFTER application of any deficit factors				
Grades K-3 Rate	Y	\$ 5,109	\$ 5,192	\$ 5,237	\$ 5,352	\$ 5,480	\$ 5,622	6/27/2013	Annual revenue per P-2 ADA
Grades 4-6 Rate	Y	\$ 5,187	\$ 5,274	\$ 5,319	\$ 5,436	\$ 5,566	\$ 5,711	6/27/2013	Annual revenue per P-2 ADA
Grades 7-8 Rate	Y	\$ 5,346	\$ 5,433	\$ 5,480	\$ 5,601	\$ 5,735	\$ 5,884	6/27/2013	Annual revenue per P-2 ADA
Charter School Categorical Block Grant Allocations *					Rates shown are actual/projected values AFTER application of any deficit factors				
All Grades	Y	\$ 412	\$ 418	\$ 422	\$ 431	\$ 441	\$ 453	6/27/2013	Annual revenue per P-2 ADA
California Lottery					Note: Lottery Funding is not tied to the Statutory COLA, depending instead on actual lottery sales.				
Restricted Funds – Prop 20: Instructional M	Y	\$ 30.34	\$ 30.00	\$ 30.00	\$ 30.00	\$ 30.00	\$ 30.00	1/22/2014	Annual revenue per prior year actual ADA
Unrestricted Funds – Non-Prop 20	Y	\$ 125.42	\$ 124.00	\$ 124.00	\$ 126.00	\$ 126.00	\$ 126.00	1/22/2014	
CA Primary (K-3) Class Size Reduction (E.C. 52120 et seq.) *									
Full Day Program	Y	\$ 1,106	\$ 723	\$ 729	\$ 745	\$ 763	\$ 783	1/22/2014	Annual revenue per pupil in program, grades K-3
In Lieu of Economic Impact Aid (revised per AB1881, 1802 and SB 1131 in 2006) *									
Per Eligible Student (ED + EL + bonus fact)	Y	\$ 325	\$ 338	\$ 338	\$ 341	\$ 348	\$ 357	6/5/2013	
(a) minimum grant amount, 1-9 students	Y	\$ 5,527	\$ 5,749	\$ 5,749	\$ 5,798	\$ 5,926	\$ 6,068	6/5/2013	For schools with fewer than 10 qualifying pupils
(b) minimum grant, 10 or more students	Y	\$ 8,340	\$ 8,676	\$ 8,676	\$ 8,751	\$ 8,944	\$ 9,159	6/5/2013	For schools with 10 or more qualifying pupils
Other State Programs									
Arts and Music Block Grant *									
Funding per K-12 ADA participant	Y	\$ 16.15	\$ 16.42	\$ 16.78	\$ 17.18	\$ 17.64	\$ 18.15		Annual revenue per P-2 ADA
Minimum Grant (20+ students)	Y	\$ 3,390	\$ 3,450	\$ 3,530	\$ 3,610	\$ 3,710	\$ 3,820		
Mandate Block Grant		\$ 14.00	\$ 14.00	\$ 14.12	\$ 14.43	\$ 14.78	\$ 15.16	8/1/2013	Funding per prior year ADA.
Certificated Staff Mentoring Program *	Y	\$ 5,576	\$ 5,668	\$ 5,793	\$ 5,932	\$ 6,092	\$ 6,269		Per qualified mentor

* NOTE: These programs will be folded into the Local Control Funding Formula (LCFF) as soon as that program is implemented (CDE projects first iteration of LCFF implementation to be ready by P-2 certification in June 2013-14)

Ridgecrest Charter School

Key Variables Worksheet — School Staffing Data

Fiscal Year	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	
Budget Type	Unaudited Actuals	Projected Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget	Comments
Certificated Staffing (FTEs)							
Teacher:Pupil Staffing Ratios							
Teachers – Regular Program							
Grades K-3	1/22	1/22	1/22	1/22	1/22	1/22	
Grades 4-5	1/28	1/28	1/28	1/29	1/29	1/29	
Grades 6-8	1/32	1/32	1/32	1/34	1/34	1/34	
Teacher Staffing Projection (FTEs)							
Teachers – Regular Program							
Kindergarten	3.00	3.00	3.00	3.00	3.00	3.00	
1st Grade	3.00	3.00	3.00	3.00	3.00	3.00	
2nd Grade	2.00	3.00	3.00	3.00	3.00	3.00	
3rd Grade	2.00	2.00	3.00	3.00	3.00	3.00	
4th Grade	2.00	2.00	2.00	2.00	2.00	2.00	
5th Grade	2.00	2.00	2.00	2.00	2.00	2.00	
Subtotal, Regular Programs	14.00	15.00	16.00	16.00	16.00	16.00	
Teachers – Middle School Program							
Career Technical Education	-	-	-	0.50	0.50	0.50	
English Language Arts	1.00	1.00	1.00	1.50	1.50	1.50	
Foreign Language	-	-	-	0.50	0.50	0.50	
Math	1.00	1.00	1.00	1.50	1.50	1.50	
Physical Education	-	1.00	1.00	1.00	1.00	1.00	
Social Studies/History	1.00	1.00	1.00	1.00	1.00	1.00	
Subtotal, Middle School Teachers	3.00	4.00	4.00	6.00	6.00	6.00	
Teachers – Other Certificated (Electives, Special Education, etc.)							
Reading	-	0.25	1.00	1.00	1.00	1.00	100% to 3010 Title I
Special Education Teacher	1.00	1.00	2.00	2.00	2.00	2.00	Resource Specialist
Subtotal, Other Certificated Teachers	1.00	1.25	3.00	3.00	3.00	3.00	
Total All Teachers	18.00	20.25	23.00	25.00	25.00	25.00	
Other Certificated Employee Staffing (FTEs)							
School Administrator Staffing							
Assistant Executive Director	-	0.58	1.00	1.00	1.00	1.00	50% to 3310 SpEd
Executive Director	1.00	1.00	1.00	1.00	1.00	1.00	
Certificated (Non-Teaching) FTEs	1.00	1.58	2.00	2.00	2.00	2.00	
Total Certificated Staff	19.00	21.83	25.00	27.00	27.00	27.00	
Certificated Staff Earning Health Benefits	19.00	21.00	25.00	25.00	25.00	25.00	Head count

Ridgecrest Charter School

Key Variables Worksheet — School Staffing Data

Fiscal Year	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	Comments
Budget Type	Unaudited Actuals	Projected Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget	
Classified Employee Staffing (FTEs)							
Classified Salaried Staff							
Administrator Staffing							
Chief Operations Officer	1.00	1.00	1.00	-	-	-	2nd position training under DB during Jan to Jun 2014
Business Services Director	-	-	0.50	1.00	1.00	1.00	
Clerical, Technical & Other Office Employee Staffing							
Office Clerk	0.92	0.92	0.92	0.92	0.92	0.92	11 mo. Assignment
Records Clerk	0.92	0.92	0.92	0.92	0.92	0.92	11 mo. Assignment
Secretary	-	1.00	1.00	1.00	1.00	1.00	12 mo. Assignment
Total Salaried Site Staff	2.83	3.83	4.33	3.83	3.83	3.83	
Classified Hourly Staffing Assignments (hrs/day)							
Non-Certificated Instructional Staffing							
Title I Instructional Aide	5.00	-	-	-	-	-	100% to 3010 Title I 75% to 6500 SpEd; 25% to 3310 SpEd
Paraprofessional Aide, Special Ed	29.00	32.00	32.00	36.00	36.00	40.00	
Pupil Support Staffing							
Library Aide	-	4.00	4.00	4.00	4.00	4.00	11 mo. Assignment; 4 hr to NSLP
Food Service Worker	-	8.00	8.00	8.00	8.00	8.00	
Custodian	8.00	16.00	16.00	16.00	16.00	16.00	
Other Classified Employee Staffing							
Noon Duty I	14.25	14.25	14.25	14.25	14.25	14.25	not in PERS
Noon Duty II	-	4.75	4.75	4.75	4.75	4.75	not in PERS
Subtotal Hourly FTE	7.03	9.88	9.88	10.38	10.38	10.88	
Total Classified Staff	9.86	13.71	14.21	14.21	14.21	14.71	
Total All Staff	28.86	35.54	39.21	41.21	41.21	41.71	
Classified Staff Earning Health Benefits	6.00	8.00	8.00	8.00	8.00	8.00	

Ridgecrest Charter School

Key Variables Worksheet — Staff Compensation Data

Fiscal Year		2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	Comments
SACS		Unaudited	Projected	Projected	Projected	Projected	Projected	
Budget Type	Code	Actuals	Budget	Budget	Budget	Budget	Budget	
Salary and Wage COLA Table		all non-administrative wage increases are per Salary COLA; admin positions increase per Board-approved schedule						
		2.2%	2.0%	2.2%	2.4%	2.7%	2.8%	copied from KV_State
		1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	annual retention increase
	Subtotal	3.2%	3.0%	3.2%	3.4%	3.7%	3.8%	sum of preceding components
	Maximum COLA School will pay	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	(limit for cost containment)
	Total Annual Salary COLA	3.2%	3.0%	3.2%	3.4%	3.7%	3.8%	
Teacher Salaries								
	11xx							
	Average Teacher Cost – Regular & Middle School							
	1101	\$ 43,219	\$ 46,600	\$ 48,100	\$ 49,700	\$ 51,500	\$ 53,500	
Other Teacher Salaries								
	1101							
	Teacher – Reading	\$ 47,091	\$ 46,600	\$ 48,100	\$ 49,700	\$ 51,500	\$ 53,500	100% to 3010 Title I
	Teacher – Special Education	\$ 47,091	\$ 53,100	\$ 48,100	\$ 49,700	\$ 51,500	\$ 53,500	75% to 6500 SpEd; 25% to 3310 SpEd
School Administrator Salaries								
	13xx							
	Assistant Executive Director	\$ -	\$ 81,100	\$ 83,300	\$ 85,500	\$ 87,700	\$ 89,900	50% to 3310 SpEd
	Executive Director	\$ 88,000	\$ 112,800	\$ 105,200	\$ 107,600	\$ 110,000	\$ 112,400	
Classified Employee Salaries								
	2000-2999							
Administrator Salaries								
	23xx							
	Chief Operations Officer	\$ 60,514	\$ 80,000	\$ 74,500	\$ 76,500	\$ 78,500	\$ 80,500	
	Business Services Director	\$ -	\$ -	\$ 74,500	\$ 76,500	\$ 78,500	\$ 80,500	
Clerical, Technical & Other Office								
	24xx							
	Office Clerk	\$ 35,204	\$ 32,640	\$ 33,700	\$ 34,800	\$ 36,100	\$ 37,500	
	Records Clerk	\$ 35,204	\$ 35,607	\$ 36,700	\$ 37,900	\$ 39,300	\$ 40,800	
	Secretary	\$ -	\$ 25,872	\$ 26,700	\$ 27,600	\$ 28,600	\$ 29,700	
Classified Hourly Staff Wage Rates (\$/hr)								
Non-Certificated Instructional Wa								
	21xx							
	Title I Instructional Aide	\$ 9.00	\$ -	\$ -	\$ -	\$ -	\$ -	100% to 3010 Title I
	Paraprofessional Aide, Special Ed	\$ 13.37	\$ 13.37	\$ 13.80	\$ 14.27	\$ 14.80	\$ 15.36	75% to 6500 SpEd; 25% to 3310 SpEd
Pupil Support Salaries								
	22xx							
	Library Aide	\$ -	\$ 13.37	\$ 13.80	\$ 14.27	\$ 14.80	\$ 15.36	
	Food Service Worker	\$ -	\$ 12.25	\$ 12.64	\$ 13.07	\$ 13.55	\$ 14.06	
	Custodian	\$ 11.00	\$ 13.00	\$ 13.42	\$ 13.88	\$ 14.39	\$ 14.94	2012-13 position was not filled until Sep
Other Classified Employee Wage								
	29xx							
	Noon Duty I	\$ 8.00	\$ 8.75	\$ 9.03	\$ 9.34	\$ 9.69	\$ 10.06	
	Noon Duty II	\$ 8.25	\$ 9.75	\$ 10.06	\$ 10.40	\$ 10.78	\$ 11.19	Employee(s) with longevity bonus

Ridgecrest Charter School

Key Variables Worksheet — Employee Benefit Cost Rate Data

Fiscal Year		2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	Comments
Budget Type	Use?	Unaudited Actuals	Projected Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget	
Retirement Plan Contribution Rates								
State Teachers Retirement System	Y	8.25%	8.25%	8.25%	8.25%	8.25%	8.25%	paid to all qualifying certificated employees
Public Employees Retirement System	Y	11.42%	11.44%	11.44%	11.44%	11.44%	11.44%	paid to all qualifying classified employees
Social Security (OASDI)	Y	6.20%	6.20%	6.20%	6.20%	6.20%	6.20%	paid to all qualifying classified employees
Other Mandatory Benefits								
Medicare	Y	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%	No limit on contribution; both employee and employer must pay.
State Unemployment (SUI/SEF)	Y	1.18%	0.05%	0.05%	0.05%	0.05%	0.05%	This tax is calculated against ALL wages.
Worker's Compensation (WC)	Y	2.41%	2.41%	2.41%	2.41%	2.41%	2.41%	
Health Benefits								
Annual Health Benefits COLA	n/a	5.8%	5.0%	5.0%	5.0%	5.0%	5.0%	
Combined HDV estimate	Y	\$ 548	\$ 575	\$ 600	\$ 630	\$ 660	\$ 690	Combined monthly award per 0.75+FTE for health, dental & vision benefits.

Ridgecrest Charter School

Key Variables Worksheet — Books & Supplies

Fiscal Year	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18		
Budget Type	SACS Unaudited Actuals	Projected Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget	Comments	
Approved Textbooks and Core Curricula Materials								
New Textbooks (students)	4100	\$ -	\$ 70.00	\$ 71.54	\$ 73.26	\$ 75.24	\$ 77.35	Annual amount per new student
Replacement Textbooks (students)	4100	\$ 85.71	\$ 87.43	\$ 89.35	\$ 91.49	\$ 93.96	\$ 96.59	Annual amount per student; 10% replacement
Other (Common Core Standards)	4100	-	35,000	35,000	-	-	-	Annual amount for all texts
Other (Follet/HM updates)	4100	11,949	-	-	-	-	-	Annual amount for all texts
Other (Textbook updates)	4100	-	-	-	20,000	\$ 20,500	21,100	Annual amount for all texts
Books and Other Reference Materials								
Library Books	4200	\$ -	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,100	\$ 2,200	Annual amount
Other (Identify)	4200	-	-	-	-	-	-	Annual amount
Materials and Supplies								
Custodial Supplies	4301	\$ 30.03	\$ 30.63	\$ 31.30	\$ 32.05	\$ 32.92	\$ 33.84	Annual amount per student
Instructional Supplies (students)	4302	55.10	56.20	57.44	58.82	60.41	62.10	Annual amount per student
Office Supplies (students)	4303	39.68	40.48	41.37	42.36	43.50	44.72	Annual amount per student
Other Materials & Supplies (students)	4304	31.62	-	-	-	-	-	Annual amount
Non Capitalized Equipment								
Other Replacement Allocation	4400	\$ -	\$ 12,700	\$ 13,000	\$ 13,300	\$ 13,700	\$ 14,100	Annual amount; 100% to 6500 SpEd
Classroom Updates	4400	-	19,500	15,300	15,700	16,100	16,600	
Special Education Equipment	4400	-	7,800	8,000	8,200	8,400	8,600	Annual amount; 75% to 6500 SpEd; 25% to 3310 SpEd
Food for Student Nutrition								
After-School Program Snacks	4700	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Daily amount per student
Other (Identify)	4700	-	-	-	-	-	-	

Ridgecrest Charter School

Key Variables Worksheet — Operating Costs

Fiscal Year		2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	Comments	
Budget Type	SACS Code	Unaudited Actuals	Projected Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget		
Personal Services of Instructional Consultants, Lecturers & Others									
	SpEd Psychologist	5100	\$ 2,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	Estimated monthly expense (10 mos/yr)	
	SpEd Speech Pathologist	5100	2,550	6,000	6,100	6,200	6,400	Estimated monthly expense (10 mos/yr)	
Travel and Conference									
	Combined Estimate	5200	\$ 9,188	\$ 19,370	\$ 10,000	\$ 10,200	\$ 10,500	\$ 10,800	Estimated annual cost
	Other (Identify)	5240	-	-	-	-	-	-	
Dues and Memberships									
	(CCSA) California Charter Schools Assoc	5310	\$ 1,400	\$ 1,540	\$ 1,692	\$ 1,828	\$ 1,968	\$ 2,104	Estimated annual cost
	(WASC) Western Association of Schools	5320	720	720	2,620	720	3,095	720	Estimated annual cost
	Other (Identify)	53xx	-	1,040	1,060	1,090	1,120	1,150	Estimated annual cost
Insurance									
	Combined Estimate	5400	\$ 71.80	\$ 61.70	\$ 66.14	\$ 67.73	\$ 69.56	\$ 71.51	Estimated annual cost per pupil
	Other (Identify)	54xx	-	-	-	-	-	-	Estimated annual cost
Operation and Housekeeping Services									
	Security Alarm Monitoring Service	5501	\$ 55	\$ 56	\$ 57	\$ 58	\$ 60	\$ 62	Estimated monthly expense (12 mos/yr)
	Pest Control Service	5504	90	100	102	104	107	110	Estimated monthly expense (12 mos/yr)
Utilities									
	Electricity	5502	\$ 2,641	\$ 3,333	\$ 3,900	\$ 4,290	\$ 4,720	\$ 5,190	Estimated monthly expense
	Gas	5503	123	140	160	180	200	220	Estimated monthly expense
	Waste Disposal	5505	254	417	490	540	590	650	Estimated monthly expense
	Water	5506	380	542	630	690	760	840	Estimated monthly expense
Rentals, Leases, Repairs and Noncapitalized Improvements									
	Computers and Equipment (lease/rental/r	5604	\$ 2,182	\$ 2,320	\$ 2,488	\$ 2,632	\$ 2,705	\$ 2,782	Estimated monthly expense
	HP computers		584	596	609	624	641	659	
	new classroom equipment (printer, computer)		-	94	211	299	307	316	
	Dell		1,151	1,174	1,200	1,229	1,262	1,297	28 laptops
	Other (Identify)		447	456	468	480	495	510	misc per ACV

Ridgecrest Charter School

Key Variables Worksheet — Operating Costs

Fiscal Year		2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	Comments
Budget Type	SACS Code	Unaudited Actuals	Projected Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget	
Copier (lease/rental/repair)	5604	\$ 1,020	\$ 1,040	\$ 1,060	\$ 1,090	\$ 1,120	\$ 1,150	Estimated monthly expense
Portable Classrooms (old lease)	5603	709	710	710	710	710	710	Estimated monthly expense
Portable Classrooms (no. of new lease units)		-	3	4	5	5	5	
Portable Classrooms (no. of replacement lease units)		-	-	-	3	6	9	
Portable Classrooms (unit cost of new lease	5603	-	300	300	300	300	300	Estimated monthly expense
Property (repairs)	5602	1,853	2,723	2,780	2,850	2,930	3,010	Estimated monthly expense
Other (Network wiring upgrade)	5650	833	-	-	-	-	-	Estimated monthly expense
Professional/Consulting Services & Operating Expenses								
District (SBE) Financial Oversight Fee Ra	5805	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	Percentage of Combined State Grant funds
Accounting (QB Processing)	5801	\$ 43	\$ 44	\$ 45	\$ 46	\$ 47	\$ 48	Estimated monthly expense
Advertising	5802	396	375	380	390	400	410	Estimated monthly expense
Audit Services	5803	778	790	810	830	850	870	Estimated monthly expense
Business Services	5804	89,790	77,000	72,000	72,000	72,000	72,000	Estimated annual cost
IT/IS/Networking Services	5806	468	2,917	500	510	520	530	Estimated monthly expense
Janitorial Services	5815	715	-	-	-	-	-	Estimated monthly expense
Legal Services	5808	340	2,500	625	625	625	625	Estimated monthly expense
Miscellaneous Expenses	5826	462	-	-	-	-	-	Estimated annual cost
Nutrition Program	5816	45	406	415	425	436	448	Estimated annual cost per pupil
Professional Development	5809	-	10,000	10,000	10,000	10,000	10,000	Estimated annual cost
Sewer Assessment	5810	1,440	3,200	3,600	3,600	3,600	3,600	Estimated annual cost
Special Education Encroachment or Exce	5811	5,921	6,000	6,000	6,000	6,000	6,000	Estimated annual cost
Student Information Services	5813	5,880	6,000	6,130	6,280	6,450	6,630	Estimated annual cost
Student Testing & Assessment	5812	9.37	9.60	9.80	10.00	10.30	10.60	Estimated annual cost per pupil
Communications								
Postage and Shipping	5930	\$ 257	\$ 262	\$ 268	\$ 274	\$ 281	\$ 289	Estimated monthly expense
Telephone	5910	563	570	580	590	610	630	Estimated monthly expense

Ridgecrest Charter School

Key Variables Worksheet — Student Enrollment Data

Fiscal Year	2012-13 Actual CBEDS	2013-14 Projected CBEDS	2014-15 Projected CBEDS	2015-16 Projected CBEDS	2016-17 Projected CBEDS	2017-18 Projected CBEDS
Summary of All Enrollment by Grade						
Kindergarten	60	64	64	64	64	64
1st Grade	58	65	64	64	64	64
2nd Grade	43	55	65	64	64	64
3rd Grade	38	45	55	65	64	64
4th Grade	34	36	45	55	65	64
5th Grade	33	34	36	45	55	65
6th Grade	30	29	34	36	46	57
7th Grade	31	31	29	32	38	46
8th Grade	23	26	31	32	32	38
Total	350	385	423	457	492	526
Summary of All Enrollment by Grade Group						
Grades K-3	199	229	248	257	256	256
Grades 4-6	97	99	115	136	166	186
Grades 7-8	54	57	60	64	70	84
Total	350	385	423	457	492	526

Key Variables Worksheet — ADA Data

Fiscal Year	2012-13 P-2 Actual	2013-14 P-2 Estimate	2014-15 P-2 Estimate	2015-16 P-2 Estimate	2016-17 P-2 Estimate	2017-18 P-2 Estimate
Total Combined ADA Ratio						
Grades K-3	1.01	0.97	0.95	0.95	0.95	0.95
Grades 4-6	1.03	1.00	0.95	0.95	0.95	0.95
Grades 7-8	0.91	0.97	0.95	0.95	0.95	0.95
Total ADA						
Grades K-3	201.34	221.75	235.60	244.20	243.20	243.20
Grades 4-6	99.69	98.59	109.30	129.20	157.70	176.70
Grades 7-8	49.06	55.17	57.00	60.80	66.50	79.80
Total ADA	350.09	375.51	401.90	434.20	467.40	499.70

Key Variables Worksheet — Student Demographics Data

Fiscal Year	2012-13 Actual CBEDS	2013-14 Projected CBEDS	2014-15 Projected CBEDS	2015-16 Projected CBEDS	2016-17 Projected CBEDS	2017-18 Projected CBEDS
Special Population Data Counts						
English Language Learner	6.0	3.0	3.0	3.0	3.0	3.0
Federal Poverty Eligible	-	-	-	-	-	-
EIA Disadvantaged Pupil Count	6.0	3.0	3.0	3.0	3.0	3.0
= sum of prior-year EL and FP counts (except for Y1 for newly opened charters, which use current-year projections), as reported through R30-LC Language Census and Principal Apportionment Revenue software						
EIA Pupil Concentration Factor	-	-	-	-	-	-
concentration factor varies according to how much the EIA Disadvantaged Pupil Count exceeds 50% of total enrollment, as reported by current-year CBEDS						
Free Meal Eligible	137.0	172.0	189.0	204.0	220.0	235.0
Reduced-Price Meal Eligible	33.0	21.0	23.0	25.0	27.0	29.0
Special Population Percentages						
English Language Learner	1%	1%	1%	1%	1%	1%
Federal Poverty Eligible	0%	0%	0%	0%	0%	0%
Free Meal Eligible	39%	45%	45%	45%	45%	45%
Reduced-Price Meal Eligible	9%	5%	5%	5%	5%	6%

Note: English Language Learner Count is taken as of R-30 Spring Report, not October CBEDS