

Board Consideration: 04/13/11

To: Wildflower Open Classroom Board of Directors

From: Stephen Ertle

Information: Receive/Discuss Budget

**ISSUE:**

Receive Proposed Startup and 5-Year Budget

**RECOMMENDATION:**

Discuss Startup Budget for Approval at the May Board Meeting and Discuss 5 Year Budget Projections

**DISCUSSION:**

Wildflower needs to approve a startup budget to be in place upon hiring of Director. This draft budget goes through startup this Fall.

The State Budget situation has precipitated the need to develop two separate operational budgets based on multiple State Budget outcomes. In worst a case scenario Wildflower will be insolvent at the end of 2013-2014 School Year. Most schools and school District's face this same situation without additional State revenues. The state of the Budget will effect decisions on School location and may effect class size and salary.

A budget workshop for parents, students, and the community will be scheduled once a clearer picture of the State Budget is available.

Attachments:

Draft Planning Year Budget

Best Case Operation Budget (5-year)

Worst Case Operation Budget (5-Year)

# DRAFT PLANNING YEAR BUDGET

## Start-Up Budget

School Name:

Operating Year: Start-up Year (i.e. Prior to School Opening)

Time Period:

|  |                                |
|--|--------------------------------|
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| Category  | Startup Cost    | Guidelines   |
|---|-----------------|--|
| <b>Enrollment Projections by Grade Level</b>    |                 |  |
| Projected Enrollment K-3                        | 70              |  |
| Projected Enrollment 4-6                        | 40              |  |
| Projected Enrollment 7-8                        | 20              |  |
| Projected Enrollment 9-12                       | 0               |  |
| <b>Total Projected Enrollment</b>               | <b>130</b>      |  |
| <b>Certificated Salaries:</b>                   |                 |  |
| Certificated Teachers FTE                       | \$-             |  |
| Certificated Instructional Aides                | \$-             |  |
| Certificated Administrations and Management     | \$-             |  |
| <b>Total Certificated Staffing Startup</b>      | <b>\$-</b>      |  |
| <b>Classified Salaries</b>                      |                 |  |
| Director  | \$19,000        | 4 months Admin Salary  |
| Admin Support                                   | \$20,500        | 2-6 months Admin support   |
| <b>Sub-total</b>                                | <b>\$39,500</b> |  |
| <b>Benefits</b>                                 |                 |  |
| STRS/PERS/OASDI/Medicare (16.5% salaries)       | \$6,518         |  |
| Health and Welfare Benefits                     | \$8,500.00      |  |
| Unemployment Insurance                          | \$395           | 1% of total salaries   |
| Workers' Compensation Insurance                 | \$2,370         | 6% of total salaries   |
| Retiree Benefits                                | \$-             |  |
| Other Employee Benefits                         | \$-             |  |
| <b>Sub-total</b>                                | <b>\$17,783</b> |  |
| <b>Facilities</b>                               |                 |  |
| Lease Deposit, prepaid rent & rent              | \$20,000        | Contingent on lease plus 2-3 months occupancy  |
| Site preparation, Tenant Improvement            | \$15,000        | Contingent on lease, may be incorporated into lease.   |
| Interior Decorating                             | \$-             | Contingent on lease, may be incorporated into lease.   |
| Network Wiring                                  | \$-             | Contingent on lease, may be incorporated into lease.   |
| Power & ventilation for Computer Server         | \$-             | Contingent on lease, may be incorporated into lease.   |
| <b>Sub-total</b>                                | <b>\$35,000</b> |  |
| <b>Initial Staff Development</b>                |                 |  |
| Staff Orientation                               | \$10,000        | Contingent on grades and classes, 5-10 teacher days per class grade @ \$150                      |
| Instructional Consultation                      | \$5,000         |  |
| <b>Sub-total</b>                                | <b>\$15,000</b> |  |
| <b>Furniture, Fixtures &amp; Equipment</b>      |                 |  |
| Student Work Stations, Desks & Tables           | \$4,375.00      | Contingent on grades, classrooms & enrollment: 1desk/student @ \$135; 1 table/4 students @ \$100 |
| Students Chairs                                 | \$10,200.00     | 2 chairs per student @ \$30 each   |
| Staff Workstations, Desks & Chairs              | \$4,400.00      | Two chair(s)/one desk per staff or teacher @ \$300-500   |
| Book shelves                                    | \$1,100.00      | One - Two per certificated teacher Mgmt/classified staff @ \$100                                 |
| File Cabinets                                   | \$3,300.00      | One per certificated teacher & one per classified staff @ \$300-500                              |
| Fire Proof Storage Student Records & MIS Backup | \$750.00        | One @ \$500-\$1000   |
| Bulletin Boards, Dry Erase Boards               | \$1,350.00      | One - Two per certificated teacher \$150   |
| Storage Cabinets                                | \$-             | As needed  |
| <b>Sub-total</b>                                | <b>\$25,475</b> |  |
| <b>Instructional Materials &amp; Equipment</b>  |                 |  |
| Textbook(s) & Curriculum                        | \$25,500        | \$150 per student  |
| Teacher/Students Computer(s)                    | \$16,000        | One per every 10-20 students, One per certificated teacher @ \$1000                              |
| Classroom Printer(s)                            | \$2,000         | One per every 5-7 Computers @ \$1000   |
| Classroom Software License(s)                   | \$3,500         | One license for each workstation utilized not to exceed site license authority. \$350/computer   |
| Classroom Fax Machine(s)                        | \$-             | One fax machine for instructional communications @ \$100 - \$500                                 |
| Television(s)                                   | \$-             | One for every 5 certificated teachers @ \$350-\$500  |
| VCR(s)/DVD(s)                                   | \$-             | One for every 5 certificated teachers @ \$150-\$200  |
| Overhead Projector(s)                           | \$-             | One for every 5 certificated teachers @ \$250-\$400  |
| Video Display Projection System(s)              | \$-             | One for every 5 certificated teachers @ \$1000-\$1500  |
| Projection Screen(s)                            | \$-             | One for each classroom @ \$150   |
| Public Address System                           | \$1,000         | One for the school @ \$1000  |
| <b>Sub-total</b>                                | <b>\$48,000</b> |  |
| <b>Office Equipment &amp; Supplies</b>          |                 |  |

|  |                  |  |
|--|------------------|--|
| First Aid Kit(s)                               | \$300            | One - Two per school @ \$300   |
| Copier Lease or Purchase?                      | \$-              | Assumption - Lease   |
| Initial Office Supplies & Equipment            | \$5,000          |  |
| Fire Extinguishers                             | \$500            | As required by occupancy - assume one per classroom @ \$50   |
| Cleaning Equipment/Supplies                    | \$200            |  |
| Telephone System                               | \$1,000          | One for the school @ \$500-1500  |
| Admin Computer(s)                              | \$2,000          | One per admin staff @ \$1000   |
| Admin Printer(s)                               | \$1,000          | One public & one secure printer @ \$500-1000   |
| Admin Software License(s)                      | \$700            | One license for each workstation utilized not to exceed site license authority. \$350-500/computer |
| Admin Fax Machine(s)                           | \$-              | One for admin communications @ \$350-\$750   |
| Tool Kit                                       | \$200            | One for the school @ \$150-\$350   |
| Misc   | \$-              |  |
| <b>Sub-total</b>                               | <b>\$10,900</b>  |  |
| <b>Professional Services &amp; Consultants</b> |                  |  |
| Legal  | \$6,000          | Assumes contracts @ \$2500-\$7500  |
| Testing, Accountability & Assessment           | \$-              | Assumes contracts @ \$2500-\$7500  |
| Finance & Operations                           | \$2,000          | Assumes contracts @ \$2500-\$7500  |
| Special Education                              | \$-              | Assumes contracts @ \$2500-\$7500  |
| Technology                                     | \$-              | Assumes contracts @ \$2500-\$7500  |
| <b>Sub-total</b>                               | <b>\$8,000</b>   |  |
| <b>TOTAL</b>                                   | <b>\$199,658</b> |  |



**CHARTER SCHOOL PLANNING BUDGET**

School Name:

Operating Years: Startup - Year 5

Time Period:

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| Object Code                                   | Description  | Startup            | 2011-12            | 2012-13            | 2013-14          | 2014-15            | 2015-16            |
|---|--|--------------------|--------------------|--------------------|------------------|--------------------|--------------------|
| <b>REVENUES</b>                               |  |                    |                    |                    |                  |                    |                    |
| <b>Revenue Limit Sources</b>                  |  |                    |                    |                    |                  |                    |                    |
| 8015  | General Purpose Entitlement Block Grant                |                    |                    |                    |                  |                    |                    |
|   | Grades K - 3   | \$4,473            | \$295,899          | \$338,170          | \$422,713        | \$464,984          | \$507,255          |
|   | Grades 4 - 6   | \$4,545            | \$171,814          | \$214,768          | \$214,768        | \$236,245          | \$257,721          |
|   | Grades 7 - 8   | \$4,691            | \$88,654           | \$88,654           | \$88,654         | \$88,654           | \$88,654           |
|   | Grades 9 - 12  |                    | \$-                | \$-                | \$-              | \$-                | \$-                |
|   | <b>Total, Revenue Limit Sources</b>                    |                    | <b>\$556,367</b>   | <b>\$641,592</b>   | <b>\$726,135</b> | <b>\$789,883</b>   | <b>\$853,631</b>   |
| <b>Federal Revenues</b>                       |  |                    |                    |                    |                  |                    |                    |
| 8290  | No Child Left Behind (Title I)                         |                    | \$-                | \$-                | \$-              | \$-                | \$-                |
| 8110  | CDE PCS Grant  | \$126,356          | \$298,644          | \$150,000          | \$-              | \$-                | \$-                |
| 8190  | EESA/Math & Science                                    |                    | \$-                | \$-                | \$-              | \$-                | \$-                |
| 8220  | Child Nutrition - Federal                              |                    | \$-                | \$-                | \$-              | \$-                | \$-                |
| 8260-8299                                     | Other Federal Revenues                                 |                    | \$-                | \$-                | \$-              | \$-                | \$-                |
|   | <b>Total, Federal Revenues</b>                         | <b>\$126,356</b>   | <b>\$298,644</b>   | <b>\$150,000</b>   | <b>\$-</b>       | <b>\$-</b>         | <b>\$-</b>         |
| <b>Other State Revenue</b>                    |  |                    |                    |                    |                  |                    |                    |
| 8480  | Categorical Block Grant                                | \$396              | \$48,679           | \$56,169           | \$63,658         | \$69,275           | \$74,892           |
| 8321  | Special Education - State                              |                    | \$-                | \$-                | \$-              | \$-                | \$-                |
| 8556  | State Lottery  | \$121              | \$-                | \$14,865           | \$17,152         | \$19,439           | \$21,154           |
| 8536  | Class Size Reduction                                   | \$1,070            | 64,200             | 74,900             | 90,950           | 101,650            | \$112,350          |
| 8584  | EIA  | \$308              | \$-                | \$-                | \$-              | \$-                | \$-                |
| 8536  | All Other State Revenues                               |                    | \$-                | \$-                | \$-              | \$-                | \$-                |
|   | <b>Total, Other State Revenues</b>                     |                    | <b>\$112,879</b>   | <b>\$145,933</b>   | <b>\$171,760</b> | <b>\$190,363</b>   | <b>\$208,395</b>   |
| <b>Other Local Revenue</b>                    |  |                    |                    |                    |                  |                    |                    |
| 8600  | Transfers from Sponsoring LEA                          |                    | \$-                | \$-                | \$-              | \$-                | \$-                |
| 8660  | Interest   |                    | \$-                | \$-                | \$-              | \$-                | \$-                |
| 8699  | Fundraising  | \$20,000           | \$85,000           | \$90,000           | \$95,000         | \$105,000          | \$115,000          |
| 8700  | Other Grants   |                    | \$-                | \$-                | \$-              | \$-                | \$-                |
| 8710  | All Other Local Revenues                               |                    | \$-                | \$-                | \$-              | \$-                | \$-                |
| 8979  | Loan Financing (e.g. Charter School Revolving Loan)    |                    | \$-                | \$-                | \$-              | \$-                | \$-                |
|   | <b>Total, Local Revenues</b>                           | <b>\$20,000</b>    | <b>\$85,000</b>    | <b>\$90,000</b>    | <b>\$95,000</b>  | <b>\$105,000</b>   | <b>\$115,000</b>   |
|   | <b>TOTAL REVENUES</b>                                  | <b>\$146,356</b>   | <b>\$1,052,891</b> | <b>\$1,027,526</b> | <b>\$992,894</b> | <b>\$1,085,246</b> | <b>\$1,177,026</b> |
| <b>EXPENDITURES</b>                           |  |                    |                    |                    |                  |                    |                    |
| <b>Certificated Salaries</b>                  |  |                    |                    |                    |                  |                    |                    |
| 1100  | Teacher Salaries                                       |                    | \$240,000          | \$282,800          | \$326,432        | \$329,696          | \$374,617          |
| 1170  | Substitute Teacher Salaries (4% of Teacher Salaries)   |                    | \$9,600            | \$11,312           | \$13,057         | \$13,188           | \$14,985           |
| 1200  | Certificated Pupil Support/Teacher Aide Salaries       |                    | \$-                | \$-                | \$-              | \$-                | \$-                |
| 1300  | Certificated Supervisor and Administrator Salaries     |                    | \$-                | \$-                | \$-              | \$-                | \$-                |
| 1900  | Other Certificated Salaries                            |                    | \$-                | \$-                | \$-              | \$-                | \$-                |
|   | <b>Total, Certificated Salaries</b>                    |                    | <b>\$249,600</b>   | <b>\$294,112</b>   | <b>\$339,489</b> | <b>\$342,884</b>   | <b>\$389,602</b>   |
| <b>Classified (non-certificated) Salaries</b> |  |                    |                    |                    |                  |                    |                    |
| 2100  | Instructional Aide Salaries                            |                    | \$45,000           | \$53,025           | \$61,206         | \$61,818           | \$70,241           |
| 2200  | Non-certificated Support Salaries                      |                    | \$-                | \$-                | \$-              | \$-                | \$-                |
| 2300  | Non-certificated Supervisor and Administrator Salaries |                    | \$50,000           | \$50,500           | \$51,005         | \$51,515           | \$52,030           |
| 2400  | Clerical and Office Salaries                           |                    | \$30,000           | \$30,300           | \$30,603         | \$30,909           | \$31,218           |
| 2900  | Other Non-certificated Salaries (IT support, etc.)     |                    | \$-                | \$-                | \$-              | \$-                | \$-                |
|   | <b>Total, Non-certificated Salaries</b>                | <b>\$39,500.00</b> | <b>\$125,000</b>   | <b>\$133,825</b>   | <b>\$142,814</b> | <b>\$144,242</b>   | <b>\$153,489</b>   |

| Year 1 Expenses as % of Revenue | Description  |
|---------------------------------|--|
| 23%                             | Certificated Salaries                                  |
| 23%                             | Teacher Salaries                                       |
| 1%                              | Substitute Teacher Salaries (4% of Teacher Salaries)   |
| 0%                              | Certificated Pupil Support/Teacher Aide Salaries       |
| 0%                              | Certificated Supervisor and Administrator Salaries     |
| 0%                              | Other Certificated Salaries                            |
| <b>24%</b>                      | <b>Total, Certificated Salaries</b>                    |
| 4%                              | Classified (non-certificated) Salaries                 |
| 4%                              | Instructional Aide Salaries                            |
| 0%                              | Non-certificated Support Salaries                      |
| 5%                              | Non-certificated Supervisor and Administrator Salaries |
| 3%                              | Clerical and Office Salaries                           |
| 0%                              | Other Non-certificated Salaries (IT support, etc.)     |
| <b>12%</b>                      | <b>Total, Non-certificated Salaries</b>                |

|             |   |                    |                  |                  |                    |                    |                    |
|-------------|---|--------------------|------------------|------------------|--------------------|--------------------|--------------------|
| 3101-3302   | <b>Employee Benefits</b>  |                    |                  |                  |                    |                    |                    |
|             | STRS/PERS/OASDI/Medicare (10.2%-Certificated;16.87%-Classified) | \$45,568           | \$51,422         | \$57,389         | \$57,963           | \$64,105           |                    |
| 3401-3402   | Health and Welfare Benefits                                     | \$77,000           | \$96,250         | \$118,580        | \$130,438          | \$158,855          |                    |
| 3501-3502   | Unemployment Insurance  | \$3,746            | \$4,279          | \$4,823          | \$4,871            | \$5,431            | 1%                 |
| 3601-3602   | Workers' Compensation Insurance                                 | \$14,984           | \$17,117         | \$19,292         | \$19,485           | \$21,724           | 4%                 |
| 3701-3702   | Retiree Benefits  | \$-                | \$-              | \$-              | \$-                | \$-                | 0%                 |
| 3901-3902   | Other Employee Benefits   | \$-                | \$-              | \$-              | \$-                | \$-                | 0%                 |
|             | <b>Total, Employee Benefits</b>                                 | <b>\$17,782.50</b> | <b>\$141,298</b> | <b>\$169,069</b> | <b>\$200,084</b>   | <b>\$212,757</b>   | <b>\$250,114</b>   |
|             | <b>Books and Supplies</b>                                       |                    |                  |                  |                    |                    |                    |
| 4100        | Approved Textbooks and Core Curricula Materials                 | \$-                | \$22,500         | \$26,010         | \$28,871           | \$31,836           |                    |
| 4200        | Books and Other Reference Materials                             | \$-                | \$-              | \$-              | \$-                | \$-                |                    |
| 4300        | Materials and Supplies  | \$-                | \$22,500         | \$26,010         | \$28,871           | \$31,836           |                    |
| 4400        | Non-capitalized Equipment(computers, printers, servers)         | \$-                | \$-              | \$-              | \$-                | \$-                |                    |
| 4700        | Food  | \$-                | \$-              | \$-              | \$-                | \$-                |                    |
|             | <b>Total, Books and Supplies</b>                                | <b>\$58,900.00</b> | <b>\$-</b>       | <b>\$45,000</b>  | <b>\$52,020</b>    | <b>\$57,742</b>    | <b>\$63,672</b>    |
|             | <b>Services and Other Operating Expenditures</b>                |                    |                  |                  |                    |                    |                    |
| 5200        | Travel and Conferences  | \$6,000            | \$7,000          | \$8,000          | \$8,000            | \$9,000            |                    |
| 5300        | Dues and Memberships  | \$2,000            | \$2,127          | \$2,255          | \$2,358            | \$2,461            |                    |
| 5400        | Insurance   | \$10,000           | \$10,200         | \$10,404         | \$10,612           | \$10,824           |                    |
| 5500        | Utilities and Housekeeping Services                             | \$-                | \$13,800         | \$15,120         | \$16,442           | \$17,467           |                    |
| 5600        | Rentals, Leases, Repairs, and Noncap. Improvements              | \$35,000.00        | \$88,000         | \$100,200        | \$112,404          | \$130,824          |                    |
| 5800        | Professional/Consulting Services and Operating Expend.          | \$23,000.00        | \$7,500          | \$12,830         | \$13,162           | \$13,245           |                    |
| 5900        | Communications (Phones, ISP, Internet)                          | \$-                | \$3,000          | \$3,050          | \$3,101            | \$3,153            |                    |
|             | <b>Total, Services/Other Operating</b>                          | <b>\$58,000.00</b> | <b>\$130,300</b> | <b>\$150,527</b> | <b>\$165,768</b>   | <b>\$176,447</b>   | <b>\$188,390</b>   |
|             | <b>Capital Outlay</b>   |                    |                  |                  |                    |                    |                    |
| 6100-6170   | Land and Land Improvements                                      | \$-                | \$-              | \$-              | \$-                | \$-                |                    |
| 6200        | Buildings and Improvements of Buildings                         | \$-                | \$-              | \$-              | \$-                | \$-                |                    |
| 6300        | Books and Media for New Libraries                               | \$-                | \$-              | \$-              | \$-                | \$-                |                    |
| 6400        | Equipment (computers, servers, etc. over \$5,000)               | \$-                | \$-              | \$-              | \$-                | \$-                |                    |
| 6490        | Furniture   | \$25,475.00        | \$-              | \$-              | \$-                | \$-                |                    |
| 6500        | Equipment Replacement   | \$-                | \$-              | \$-              | \$-                | \$-                |                    |
|             | <b>Total, Capital Outlay</b>                                    | <b>\$25,475.00</b> | <b>\$-</b>       | <b>\$-</b>       | <b>\$-</b>         | <b>\$-</b>         | <b>\$-</b>         |
|             | <b>Other Outgo</b>  |                    |                  |                  |                    |                    |                    |
| 7110-7143   | Tuition to Other Schools  | \$-                | \$-              | \$-              | \$-                | \$-                |                    |
| 7221-7223SE | Transfers of Apportionment to Other LEAs (except SPED)          | \$-                | \$-              | \$-              | \$-                | \$-                |                    |
| 7221        | Transfers of Apportionment to LEAs (Special Ed)                 | \$85,995           | \$99,225         | \$112,455        | \$122,378          | \$132,300          |                    |
| 7221-7223AO | All Other Transfers of Apportionments to Other LEAs             | \$-                | \$-              | \$-              | \$-                | \$-                |                    |
| 7281        | All Other Transfers   | \$-                | \$-              | \$-              | \$-                | \$-                |                    |
| 7350        | District Oversight (1%-3%) 1% set as default                    | \$6,050            | \$6,978          | \$7,898          | \$8,592            | \$9,285            |                    |
| 7430        | Loan Repayment  | \$-                | \$-              | \$-              | \$-                | \$-                |                    |
| 7438        | Debt Interest   | \$-                | \$-              | \$-              | \$-                | \$-                |                    |
|             | <b>Total, Other Outgo</b>                                       | <b>\$-</b>         | <b>\$92,045</b>  | <b>\$106,203</b> | <b>\$120,353</b>   | <b>\$130,969</b>   | <b>\$141,585</b>   |
|             | <b>TOTAL EXPENDITURES</b>                                       | <b>\$199,658</b>   | <b>\$738,243</b> | <b>\$898,735</b> | <b>\$1,020,528</b> | <b>\$1,065,041</b> | <b>\$1,186,853</b> |
|             | Cash Reserve Requirement ( 5% of Categorical and Block Grants)  |                    | \$30,252         | \$4,636          | \$4,602            | \$3,468            | \$3,468            |
|             | <b>Excess of Revenues over Expenditures and Reserve</b>         | <b>\$(53,302)</b>  | <b>\$284,396</b> | <b>\$124,155</b> | <b>\$(32,235)</b>  | <b>\$16,736</b>    | <b>\$(13,295)</b>  |
|             | Beginning Cash Balance (less reserves)                          | \$-                | \$(53,302)       | \$231,094        | \$355,249          | \$323,014          | \$339,750          |
|             | Net Cash Balance  | \$(53,302)         | \$231,094        | \$355,249        | \$323,014          | \$339,750          | \$326,455          |
|             | Cumulative Reserve Total  |                    | \$30,252         | \$34,888         | \$39,490           | \$42,958           | \$46,426           |
|             | <b>Total Cash Balance Including Reserves</b>                    | <b>\$(53,302)</b>  | <b>\$261,346</b> | <b>\$390,137</b> | <b>\$362,503</b>   | <b>\$382,708</b>   | <b>\$372,881</b>   |

|            |   |  |
|------------|---|--|
|            | <b>Employee Benefits</b>  |  |
| 4%         | STRS/PERS/OASDI/Medicare (10.2%-Certificated;16.87%-Classified) |  |
| 7%         | Health and Welfare Benefits                                     |  |
| 0%         | Unemployment Insurance  |  |
| 1%         | Workers' Compensation Insurance                                 |  |
| 0%         | Retiree Benefits  |  |
| 0%         | Other Employee Benefits   |  |
| <b>13%</b> | <b>Total, Employee Benefits</b>                                 |  |
|            | <b>Books and Supplies</b>                                       |  |
| 0%         | Approved Textbooks and Core Curricula Materials                 |  |
| 0%         | Books and Other Reference Materials                             |  |
| 0%         | Materials and Supplies  |  |
| 0%         | Non-capitalized Equipment(computers, printers, servers)         |  |
| 0%         | Food  |  |
| <b>0%</b>  | <b>Total, Books and Supplies</b>                                |  |
|            | <b>Services and Other Operating Expenditures</b>                |  |
| 1%         | Travel and Conferences  |  |
| 0%         | Dues and Memberships  |  |
| 1%         | Insurance   |  |
| 1%         | Utilities and Housekeeping Services                             |  |
| 8%         | Rentals, Leases, Repairs, and Noncap. Improvements              |  |
| 1%         | Professional/Consulting Services and Operating Expend.          |  |
| 0%         | Communications (Phones, ISP, Internet)                          |  |
| <b>12%</b> | <b>Total, Services/Other Operating</b>                          |  |
|            | <b>Capital Outlay</b>   |  |
| 0%         | Land and Land Improvements                                      |  |
| 0%         | Buildings and Improvements of Buildings                         |  |
| 0%         | Books and Media for New Libraries                               |  |
| 0%         | Equipment (computers, servers, etc. over \$5,000)               |  |
| 0%         | Furniture   |  |
| 0%         | Equipment Replacement   |  |
| <b>0%</b>  | <b>Total, Capital Outlay</b>                                    |  |
|            | <b>Other Outgo</b>  |  |
| 0%         | Tuition to Other Schools  |  |
| 0%         | Transfers of Apportionment to Other LEAs (except SPED)          |  |
| 8%         | Transfers of Apportionment to LEAs (Special Ed)                 |  |
| 0%         | All Other Transfers of Apportionments to Other LEAs             |  |
| 0%         | All Other Transfers   |  |
| 1%         | District Oversight (1%-3%) 1% set as default                    |  |
| 0%         | Loan Repayment  |  |
| 0%         | Debt Interest   |  |
| <b>9%</b>  | <b>Total, Other Outgo</b>                                       |  |
| <b>70%</b> | <b>TOTAL EXPENDITURES</b>                                       |  |

You may fill in estimates here or use the 5000 series breakdown worksheet.

## 5000 Series Breakdown Services and Other Operating Expense

This an **optional** worksheet created to assist you in thinking about some of the specific expenses in each sub-category of the 5000 series. Please feel free to not enter expenses in some line items and to add additional line items for expenses specific to your school.

| Line Item                                     | Year 1          | Year 2           | Year 3           | Year 4           | Year 5           |                 |
|---|-----------------|------------------|------------------|------------------|------------------|-----------------|
| <b>Travel and Conferences</b>                 |                 |                  |                  |                  |                  |                 |
| Teacher Conference Fees                       | \$6,000         | \$7,000          | \$8,000          | \$8,000          | \$9,000          |                 |
| Teacher Travel                                | \$-             | \$-              | \$-              | \$-              | \$-              |                 |
| Administration Conference Fees                | \$-             | \$-              | \$-              | \$-              | \$-              |                 |
| Adminstration Travel                          | \$-             | \$-              | \$-              | \$-              | \$-              |                 |
| <b>TOTAL 5200</b>                             | <b>\$6,000</b>  | <b>\$7,000</b>   | <b>\$8,000</b>   | <b>\$8,000</b>   | <b>\$9,000</b>   |                 |
| <b>Dues and Membership</b>                    |                 |                  |                  |                  |                  |                 |
| California Charter Schools Assoc Membership   | \$650           | \$750            | \$850            | \$925            | \$1,000          |                 |
| Other Membership Dues                         | \$1,350         | \$1,377          | \$1,405          | \$1,433          | \$1,461          | per Sando 50%   |
| <b>TOTAL 5300</b>                             | <b>\$2,000</b>  | <b>\$2,127</b>   | <b>\$2,255</b>   | <b>\$2,358</b>   | <b>\$2,461</b>   |                 |
| <b>Insurance</b>                              |                 |                  |                  |                  |                  |                 |
| General Liability Insurance (Including D & O) | \$10,000        | \$10,200         | \$10,404         | \$10,612         | \$10,824         | per Sando       |
| Other Insurance (Board Insurance?)            | \$-             | \$-              | \$-              | \$-              | \$-              |                 |
| <b>TOTAL 5400</b>                             | <b>\$10,000</b> | <b>\$10,200</b>  | <b>\$10,404</b>  | <b>\$10,612</b>  | <b>\$10,824</b>  |                 |
| <b>Utilites and Housekeeping</b>              |                 |                  |                  |                  |                  |                 |
| Power/Electricity                             | \$7,800         | \$9,000          | \$10,200         | \$11,100         | \$12,000         | 60 per student  |
| Water   | \$-             | \$-              | \$-              | \$-              | \$-              |                 |
| Sewer Hookup                                  | \$-             | \$-              | \$-              | \$-              | \$-              |                 |
| Trash/Recyclinig                              | \$-             | \$-              | \$-              | \$-              | \$-              |                 |
| Custodial Service                             | \$6,000         | \$6,120          | \$6,242          | \$6,367          | \$6,495          |                 |
| <b>TOTAL 5500</b>                             | <b>\$13,800</b> | <b>\$15,120</b>  | <b>\$16,442</b>  | <b>\$17,467</b>  | <b>\$18,495</b>  |                 |
| <b>Rentals, Leases, Repairs</b>               |                 |                  |                  |                  |                  |                 |
| Facility Lease                                | \$78,000        | \$90,000         | \$102,000        | \$111,000        | \$120,000        | 600 per student |
| Facility Repairs                              | \$-             | \$-              | \$-              | \$-              | \$-              |                 |
| Copier Lease & Repair Contract                | \$10,000        | \$10,200         | \$10,404         | \$10,612         | \$10,824         | per Sando       |
| Phone System                                  | \$-             | \$-              | \$-              | \$-              | \$-              |                 |
| Other Leases/Contracts                        | \$-             | \$-              | \$-              | \$-              | \$-              |                 |
| <b>TOTAL 5600</b>                             | <b>\$88,000</b> | <b>\$100,200</b> | <b>\$112,404</b> | <b>\$121,612</b> | <b>\$130,824</b> |                 |
| <b>Professional/Consulting Services</b>       |                 |                  |                  |                  |                  |                 |
| Third Party Certification (e.g. WASC)         | \$-             | \$-              | \$-              | \$-              | \$-              |                 |
| Advertising                                   | \$2,000         | \$2,040          | \$2,081          | \$2,122          | \$2,165          |                 |
| Legal Expenses                                | \$2,000         | \$2,040          | \$2,081          | \$2,122          | \$2,165          |                 |
| Education Consulting Services                 | \$-             | \$-              | \$-              | \$-              | \$-              |                 |
| Fundraising/Marketing Consulting Services     | \$-             | \$-              | \$-              | \$-              | \$-              |                 |
| Business Services                             | \$-             | \$-              | \$-              | \$-              | \$-              |                 |
| IT Services                                   | \$-             | \$-              | \$-              | \$-              | \$-              |                 |
| Website Development                           | \$-             | \$-              | \$-              | \$-              | \$-              |                 |
| Workshops for Teacher Development             | \$1,500         | \$1,750          | \$2,000          | \$2,000          | \$2,250          |                 |
| Workshops for Students                        | \$-             | \$-              | \$-              | \$-              | \$-              |                 |
| Student Field Trips                           | \$-             | \$-              | \$-              | \$-              | \$-              |                 |
| Athletics Fees/Use Contracts                  | \$-             | \$-              | \$-              | \$-              | \$-              |                 |
| Other Services                                | \$2,000         | \$7,000          | \$7,000          | \$7,000          | \$7,000          | audit           |
| <b>TOTAL 5800</b>                             | <b>\$7,500</b>  | <b>\$12,830</b>  | <b>\$13,162</b>  | <b>\$13,245</b>  | <b>\$13,580</b>  |                 |
| <b>Communications</b>                         |                 |                  |                  |                  |                  |                 |
| Postage & Postage Meter Rental                | \$1,000         | \$1,020          | \$1,040          | \$1,061          | \$1,082          |                 |
| Landline Phone Service and Long Distance      | \$1,500         | \$1,530          | \$1,561          | \$1,592          | \$1,624          |                 |
| Cell Phone Service                            | \$-             | \$-              | \$-              | \$-              | \$-              |                 |
| Website Hosting                               | \$-             | \$-              | \$-              | \$-              | \$-              |                 |
| Internet Service Provider                     | \$500           | \$500            | \$500            | \$500            | \$500            |                 |
| <b>TOTAL 5900</b>                             | <b>\$3,000</b>  | <b>\$3,050</b>   | <b>\$3,101</b>   | <b>\$3,153</b>   | <b>\$3,206</b>   |                 |

**BEST CASE OPERATION BUDGET  
(5-YEAR)**





**CHARTER SCHOOL PLANNING BUDGET**

School Name:

Operating Years: Startup - Year 5

Time Period:

Enter Data in Yellow Boxes  
Automatically Generated  
Please Leave White Boxes Empty

COLA 0.0%

| Object Code                                   | Description  | Startup            | 2011-12            | 2012-13            | 2013-14          | 2014-15            | 2015-16            |
|---|--|--------------------|--------------------|--------------------|------------------|--------------------|--------------------|
| <b>REVENUES</b>                               |  |                    |                    |                    |                  |                    |                    |
| <b>Revenue Limit Sources</b>                  |  |                    |                    |                    |                  |                    |                    |
| 8015  | General Purpose Entitlement Block Grant                |                    |                    |                    |                  |                    |                    |
|   | Grades K - 3   | \$4,473            | \$295,899          | \$338,170          | \$422,713        | \$464,984          | \$507,255          |
|   | Grades 4 - 6   | \$4,545            | \$171,814          | \$214,768          | \$214,768        | \$236,245          | \$257,721          |
|   | Grades 7 - 8   | \$4,691            | \$88,654           | \$88,654           | \$88,654         | \$88,654           | \$88,654           |
|   | Grades 9 - 12  |                    | \$-                | \$-                | \$-              | \$-                | \$-                |
|   | <b>Total, Revenue Limit Sources</b>                    |                    | <b>\$556,367</b>   | <b>\$641,592</b>   | <b>\$726,135</b> | <b>\$789,883</b>   | <b>\$853,631</b>   |
| <b>Federal Revenues</b>                       |  |                    |                    |                    |                  |                    |                    |
| 8290  | No Child Left Behind (Title I)                         |                    | \$-                | \$-                | \$-              | \$-                | \$-                |
| 8110  | CDE PCS Grant  | \$126,356          | \$298,644          | \$150,000          | \$-              | \$-                | \$-                |
| 8190  | EESA/Math & Science                                    |                    | \$-                | \$-                | \$-              | \$-                | \$-                |
| 8220  | Child Nutrition - Federal                              |                    | \$-                | \$-                | \$-              | \$-                | \$-                |
| 8260-8299                                     | Other Federal Revenues                                 |                    | \$-                | \$-                | \$-              | \$-                | \$-                |
|   | <b>Total, Federal Revenues</b>                         | <b>\$126,356</b>   | <b>\$298,644</b>   | <b>\$150,000</b>   | <b>\$-</b>       | <b>\$-</b>         | <b>\$-</b>         |
| <b>Other State Revenue</b>                    |  |                    |                    |                    |                  |                    |                    |
| 8480  | Categorical Block Grant                                | \$396              | \$48,679           | \$56,169           | \$63,658         | \$69,275           | \$74,892           |
| 8321  | Special Education - State                              |                    | \$-                | \$-                | \$-              | \$-                | \$-                |
| 8556  | State Lottery  | \$121              | \$-                | \$14,865           | \$17,152         | \$19,439           | \$21,154           |
| 8536  | Class Size Reduction                                   | \$1,070            | 64,200             | 74,900             | 90,950           | 101,650            | \$112,350          |
| 8584  | EIA  | \$308              | \$-                | \$-                | \$-              | \$-                | \$-                |
| 8536  | All Other State Revenues                               |                    | \$-                | \$-                | \$-              | \$-                | \$-                |
|   | <b>Total, Other State Revenues</b>                     |                    | <b>\$112,879</b>   | <b>\$145,933</b>   | <b>\$171,760</b> | <b>\$190,363</b>   | <b>\$208,395</b>   |
| <b>Other Local Revenue</b>                    |  |                    |                    |                    |                  |                    |                    |
| 8600  | Transfers from Sponsoring LEA                          |                    | \$-                | \$-                | \$-              | \$-                | \$-                |
| 8660  | Interest   |                    | \$-                | \$-                | \$-              | \$-                | \$-                |
| 8699  | Fundraising  | \$20,000           | \$85,000           | \$90,000           | \$95,000         | \$105,000          | \$115,000          |
| 8700  | Other Grants   |                    | \$-                | \$-                | \$-              | \$-                | \$-                |
| 8710  | All Other Local Revenues                               |                    | \$-                | \$-                | \$-              | \$-                | \$-                |
| 8979  | Loan Financing (e.g. Charter School Revolving Loan)    |                    | \$-                | \$-                | \$-              | \$-                | \$-                |
|   | <b>Total, Local Revenues</b>                           | <b>\$20,000</b>    | <b>\$85,000</b>    | <b>\$90,000</b>    | <b>\$95,000</b>  | <b>\$105,000</b>   | <b>\$115,000</b>   |
|   | <b>TOTAL REVENUES</b>                                  | <b>\$146,356</b>   | <b>\$1,052,891</b> | <b>\$1,027,526</b> | <b>\$992,894</b> | <b>\$1,085,246</b> | <b>\$1,177,026</b> |
| <b>EXPENDITURES</b>                           |  |                    |                    |                    |                  |                    |                    |
| <b>Certificated Salaries</b>                  |  |                    |                    |                    |                  |                    |                    |
| 1100  | Teacher Salaries                                       |                    | \$240,000          | \$282,800          | \$326,432        | \$329,696          | \$374,617          |
| 1170  | Substitute Teacher Salaries (4% of Teacher Salaries)   |                    | \$9,600            | \$11,312           | \$13,057         | \$13,188           | \$14,985           |
| 1200  | Certificated Pupil Support/Teacher Aide Salaries       |                    | \$-                | \$-                | \$-              | \$-                | \$-                |
| 1300  | Certificated Supervisor and Administrator Salaries     |                    | \$-                | \$-                | \$-              | \$-                | \$-                |
| 1900  | Other Certificated Salaries                            |                    | \$-                | \$-                | \$-              | \$-                | \$-                |
|   | <b>Total, Certificated Salaries</b>                    | <b>\$-</b>         | <b>\$249,600</b>   | <b>\$294,112</b>   | <b>\$339,489</b> | <b>\$342,884</b>   | <b>\$389,602</b>   |
| <b>Classified (non-certificated) Salaries</b> |  |                    |                    |                    |                  |                    |                    |
| 2100  | Instructional Aide Salaries                            |                    | \$45,000           | \$53,025           | \$61,206         | \$61,818           | \$70,241           |
| 2200  | Non-certificated Support Salaries                      |                    | \$-                | \$-                | \$-              | \$-                | \$-                |
| 2300  | Non-certificated Supervisor and Administrator Salaries |                    | \$50,000           | \$50,500           | \$51,005         | \$51,515           | \$52,030           |
| 2400  | Clerical and Office Salaries                           |                    | \$30,000           | \$30,300           | \$30,603         | \$30,909           | \$31,218           |
| 2900  | Other Non-certificated Salaries (IT support, etc.)     |                    | \$-                | \$-                | \$-              | \$-                | \$-                |
|   | <b>Total, Non-certificated Salaries</b>                | <b>\$39,500.00</b> | <b>\$125,000</b>   | <b>\$133,825</b>   | <b>\$142,814</b> | <b>\$144,242</b>   | <b>\$153,489</b>   |

| Year 1 Expenses as % of Revenue | Description  |
|---------------------------------|--|
| 23%                             | Certificated Salaries                                  |
| 23%                             | Teacher Salaries                                       |
| 1%                              | Substitute Teacher Salaries (4% of Teacher Salaries)   |
| 0%                              | Certificated Pupil Support/Teacher Aide Salaries       |
| 0%                              | Certificated Supervisor and Administrator Salaries     |
| 0%                              | Other Certificated Salaries                            |
| <b>24%</b>                      | <b>Total, Certificated Salaries</b>                    |
| 4%                              | Classified (non-certificated) Salaries                 |
| 4%                              | Instructional Aide Salaries                            |
| 0%                              | Non-certificated Support Salaries                      |
| 5%                              | Non-certificated Supervisor and Administrator Salaries |
| 3%                              | Clerical and Office Salaries                           |
| 0%                              | Other Non-certificated Salaries (IT support, etc.)     |
| <b>12%</b>                      | <b>Total, Non-certificated Salaries</b>                |

|             |   |                    |                  |                  |                    |                    |                    |
|-------------|---|--------------------|------------------|------------------|--------------------|--------------------|--------------------|
| 3101-3302   | <b>Employee Benefits</b>  |                    |                  |                  |                    |                    |                    |
|             | STRS/PERS/OASDI/Medicare (10.2%-Certificated;16.87%-Classified) | \$45,568           | \$51,422         | \$57,389         | \$57,963           | \$64,105           |                    |
| 3401-3402   | Health and Welfare Benefits                                     | \$77,000           | \$96,250         | \$118,580        | \$130,438          | \$158,855          |                    |
| 3501-3502   | Unemployment Insurance  | \$3,746            | \$4,279          | \$4,823          | \$4,871            | \$5,431            | 1%                 |
| 3601-3602   | Workers' Compensation Insurance                                 | \$14,984           | \$17,117         | \$19,292         | \$19,485           | \$21,724           | 4%                 |
| 3701-3702   | Retiree Benefits  | \$-                | \$-              | \$-              | \$-                | \$-                |                    |
| 3901-3902   | Other Employee Benefits   | \$-                | \$-              | \$-              | \$-                | \$-                |                    |
|             | <b>Total, Employee Benefits</b>                                 | <b>\$17,782.50</b> | <b>\$141,298</b> | <b>\$169,069</b> | <b>\$200,084</b>   | <b>\$212,757</b>   | <b>\$250,114</b>   |
|             | <b>Books and Supplies</b>                                       |                    |                  |                  |                    |                    |                    |
| 4100        | Approved Textbooks and Core Curricula Materials                 | \$-                | \$22,500         | \$26,010         | \$28,871           | \$31,836           |                    |
| 4200        | Books and Other Reference Materials                             | \$-                | \$-              | \$-              | \$-                | \$-                |                    |
| 4300        | Materials and Supplies  | \$-                | \$22,500         | \$26,010         | \$28,871           | \$31,836           |                    |
| 4400        | Non-capitalized Equipment(computers, printers, servers)         | \$-                | \$-              | \$-              | \$-                | \$-                |                    |
| 4700        | Food  | \$-                | \$-              | \$-              | \$-                | \$-                |                    |
|             | <b>Total, Books and Supplies</b>                                | <b>\$58,900.00</b> | <b>\$-</b>       | <b>\$45,000</b>  | <b>\$52,020</b>    | <b>\$57,742</b>    | <b>\$63,672</b>    |
|             | <b>Services and Other Operating Expenditures</b>                |                    |                  |                  |                    |                    |                    |
| 5200        | Travel and Conferences  | \$6,000            | \$7,000          | \$8,000          | \$8,000            | \$9,000            |                    |
| 5300        | Dues and Memberships  | \$2,000            | \$2,127          | \$2,255          | \$2,358            | \$2,461            |                    |
| 5400        | Insurance   | \$10,000           | \$10,200         | \$10,404         | \$10,612           | \$10,824           |                    |
| 5500        | Utilities and Housekeeping Services                             | \$-                | \$13,800         | \$15,120         | \$16,442           | \$17,467           |                    |
| 5600        | Rentals, Leases, Repairs, and Noncap. Improvements              | \$35,000.00        | \$88,000         | \$100,200        | \$112,404          | \$130,824          |                    |
| 5800        | Professional/Consulting Services and Operating Expend.          | \$23,000.00        | \$7,500          | \$12,830         | \$13,162           | \$13,245           |                    |
| 5900        | Communications (Phones, ISP, Internet)                          | \$-                | \$3,000          | \$3,050          | \$3,101            | \$3,153            |                    |
|             | <b>Total, Services/Other Operating</b>                          | <b>\$58,000.00</b> | <b>\$130,300</b> | <b>\$150,527</b> | <b>\$165,768</b>   | <b>\$176,447</b>   | <b>\$188,390</b>   |
|             | <b>Capital Outlay</b>   |                    |                  |                  |                    |                    |                    |
| 6100-6170   | Land and Land Improvements                                      | \$-                | \$-              | \$-              | \$-                | \$-                |                    |
| 6200        | Buildings and Improvements of Buildings                         | \$-                | \$-              | \$-              | \$-                | \$-                |                    |
| 6300        | Books and Media for New Libraries                               | \$-                | \$-              | \$-              | \$-                | \$-                |                    |
| 6400        | Equipment (computers, servers, etc. over \$5,000)               | \$-                | \$-              | \$-              | \$-                | \$-                |                    |
| 6490        | Furniture   | \$25,475.00        | \$-              | \$-              | \$-                | \$-                |                    |
| 6500        | Equipment Replacement   | \$-                | \$-              | \$-              | \$-                | \$-                |                    |
|             | <b>Total, Capital Outlay</b>                                    | <b>\$25,475.00</b> | <b>\$-</b>       | <b>\$-</b>       | <b>\$-</b>         | <b>\$-</b>         | <b>\$-</b>         |
|             | <b>Other Outgo</b>  |                    |                  |                  |                    |                    |                    |
| 7110-7143   | Tuition to Other Schools  | \$-                | \$-              | \$-              | \$-                | \$-                |                    |
| 7221-7223SE | Transfers of Apportionment to Other LEAs (except SPED)          | \$-                | \$-              | \$-              | \$-                | \$-                |                    |
| 7221        | Transfers of Apportionment to LEAs (Special Ed)                 | \$85,995           | \$99,225         | \$112,455        | \$122,378          | \$132,300          |                    |
| 7221-7223AO | All Other Transfers of Apportionments to Other LEAs             | \$-                | \$-              | \$-              | \$-                | \$-                |                    |
| 7281        | All Other Transfers   | \$-                | \$-              | \$-              | \$-                | \$-                |                    |
| 7350        | District Oversight (1%-3%) 1% set as default                    | \$6,050            | \$6,978          | \$7,898          | \$8,592            | \$9,285            |                    |
| 7430        | Loan Repayment  | \$-                | \$-              | \$-              | \$-                | \$-                |                    |
| 7438        | Debt Interest   | \$-                | \$-              | \$-              | \$-                | \$-                |                    |
|             | <b>Total, Other Outgo</b>                                       | <b>\$-</b>         | <b>\$92,045</b>  | <b>\$106,203</b> | <b>\$120,353</b>   | <b>\$130,969</b>   | <b>\$141,585</b>   |
|             | <b>TOTAL EXPENDITURES</b>                                       | <b>\$199,658</b>   | <b>\$738,243</b> | <b>\$898,735</b> | <b>\$1,020,528</b> | <b>\$1,065,041</b> | <b>\$1,186,853</b> |
|             | Cash Reserve Requirement ( 5% of Categorical and Block Grants)  |                    | \$30,252         | \$4,636          | \$4,602            | \$3,468            | \$3,468            |
|             | <b>Excess of Revenues over Expenditures and Reserve</b>         | <b>\$(53,302)</b>  | <b>\$284,396</b> | <b>\$124,155</b> | <b>\$(32,235)</b>  | <b>\$16,736</b>    | <b>\$(13,295)</b>  |
|             | Beginning Cash Balance (less reserves)                          | \$-                | \$(53,302)       | \$231,094        | \$355,249          | \$323,014          | \$339,750          |
|             | Net Cash Balance  | \$(53,302)         | \$231,094        | \$355,249        | \$323,014          | \$339,750          | \$326,455          |
|             | Cumulative Reserve Total  |                    | \$30,252         | \$34,888         | \$39,490           | \$42,958           | \$46,426           |
|             | <b>Total Cash Balance Including Reserves</b>                    | <b>\$(53,302)</b>  | <b>\$261,346</b> | <b>\$390,137</b> | <b>\$362,503</b>   | <b>\$382,708</b>   | <b>\$372,881</b>   |

|            |   |  |
|------------|---|--|
|            | <b>Employee Benefits</b>  |  |
| 4%         | STRS/PERS/OASDI/Medicare (10.2%-Certificated;16.87%-Classified) |  |
| 7%         | Health and Welfare Benefits                                     |  |
| 0%         | Unemployment Insurance  |  |
| 1%         | Workers' Compensation Insurance                                 |  |
| 0%         | Retiree Benefits  |  |
| 0%         | Other Employee Benefits   |  |
| <b>13%</b> | <b>Total, Employee Benefits</b>                                 |  |
|            | <b>Books and Supplies</b>                                       |  |
| 0%         | Approved Textbooks and Core Curricula Materials                 |  |
| 0%         | Books and Other Reference Materials                             |  |
| 0%         | Materials and Supplies  |  |
| 0%         | Non-capitalized Equipment(computers, printers, servers)         |  |
| 0%         | Food  |  |
| <b>0%</b>  | <b>Total, Books and Supplies</b>                                |  |
|            | <b>Services and Other Operating Expenditures</b>                |  |
| 1%         | Travel and Conferences  |  |
| 0%         | Dues and Memberships  |  |
| 1%         | Insurance   |  |
| 1%         | Utilities and Housekeeping Services                             |  |
| 8%         | Rentals, Leases, Repairs, and Noncap. Improvements              |  |
| 1%         | Professional/Consulting Services and Operating Expend.          |  |
| 0%         | Communications (Phones, ISP, Internet)                          |  |
| <b>12%</b> | <b>Total, Services/Other Operating</b>                          |  |
|            | <b>Capital Outlay</b>   |  |
| 0%         | Land and Land Improvements                                      |  |
| 0%         | Buildings and Improvements of Buildings                         |  |
| 0%         | Books and Media for New Libraries                               |  |
| 0%         | Equipment (computers, servers, etc. over \$5,000)               |  |
| 0%         | Furniture   |  |
| 0%         | Equipment Replacement   |  |
| <b>0%</b>  | <b>Total, Capital Outlay</b>                                    |  |
|            | <b>Other Outgo</b>  |  |
| 0%         | Tuition to Other Schools  |  |
| 0%         | Transfers of Apportionment to Other LEAs (except SPED)          |  |
| 8%         | Transfers of Apportionment to LEAs (Special Ed)                 |  |
| 0%         | All Other Transfers of Apportionments to Other LEAs             |  |
| 0%         | All Other Transfers   |  |
| 1%         | District Oversight (1%-3%) 1% set as default                    |  |
| 0%         | Loan Repayment  |  |
| 0%         | Debt Interest   |  |
| <b>9%</b>  | <b>Total, Other Outgo</b>                                       |  |
| <b>70%</b> | <b>TOTAL EXPENDITURES</b>                                       |  |

You may fill in estimates here or use the 5000 series breakdown worksheet.



**CASH FLOW PROJECTION**

School Name:

Operating Years:

Year 1 - Year 5

Time Period:

|                               |
|-------------------------------|
| Enter Data in Yellow Boxes    |
| Automatically Generated       |
| Please Leave Gray Boxes Empty |

Note: Your Fundraising, Grants, Local Revenue, and Loan Financing has not been automatically entered into this worksheet as each school will expect to receive this revenue at different times of the year. The amount you've allocated in your planning budget is noted in Column A. Please distribute this revenue throughout the year based on when you will receive the funds.

We have delayed State Aid funding by one month in this spreadsheet to reflect better when schools actually receive funds

| Year 1 of Operations  | Jul               | Aug               | Sep              | Oct               | Nov             | Dec              | Jan               | Feb             | Mar              | Apr             | May             | Jun               | Accrued Year 1   | Total            |
|---|-------------------|-------------------|------------------|-------------------|-----------------|------------------|-------------------|-----------------|------------------|-----------------|-----------------|-------------------|------------------|------------------|
| <b>BEGINNING CASH</b>   | \$(53,302)        | \$(55,150)        | \$(29,978)       | \$59,628          | \$11,617        | \$29,657         | \$104,492         | \$56,481        | \$58,471         | \$56,833        | \$64,132        | \$73,961          | \$53,790         |                  |
| <b>REVENUE</b>  |                   |                   |                  |                   |                 |                  |                   |                 |                  |                 |                 |                   |                  |                  |
| <b>Revenue Limit Sources</b>  |                   |                   |                  |                   |                 |                  |                   |                 |                  |                 |                 |                   |                  |                  |
| General Purpose Entitlement Block Grant - State Aid Portion             |                   |                   | \$115,279        |                   |                 | \$111,162        |                   |                 | \$30,878         | \$30,878        | \$30,878        | \$30,878          | \$61,757         | \$411,712        |
| General Purpose Entitlement - Local Revenue (In Lieu of Property Tax)   |                   | \$8,679           | \$17,359         | \$11,572          | \$11,572        | \$11,572         | \$11,572          | \$11,572        | \$20,252         | \$10,126        | \$10,126        | \$10,126          | \$10,126         | \$144,656        |
| <b>Federal Revenue</b>  |                   |                   |                  |                   |                 |                  |                   |                 |                  |                 |                 |                   |                  |                  |
| Child Nutrition   |                   |                   |                  | \$-               | \$-             | \$-              | \$-               | \$-             | \$-              | \$-             | \$-             | \$-               | \$-              | \$-              |
| CDE PCS Grant   | \$-               | \$50,000          | \$-              | \$-               | \$50,000        | \$-              | \$-               | \$50,000        | \$-              | \$-             | \$25,000        | \$-               | \$-              | \$175,000        |
| Other Federal Revenue   |                   |                   |                  |                   |                 |                  |                   |                 |                  |                 |                 |                   |                  | \$-              |
| <b>Other State Revenue</b>  |                   |                   |                  |                   |                 |                  |                   |                 |                  |                 |                 |                   |                  |                  |
| Categorical Block Grant   |                   |                   | \$16,551         |                   |                 | \$11,683         |                   |                 | \$6,815          | \$3,408         | \$3,408         | \$3,408           | \$3,408          | \$48,679         |
| Special Education Local Plan Area (SELPA)                               |                   |                   | \$-              |                   |                 |                  |                   |                 | \$-              |                 |                 |                   |                  | \$-              |
| California Lottery (quarterly)  |                   |                   |                  |                   |                 |                  |                   |                 |                  |                 |                 |                   |                  |                  |
| Class Size Reduction  |                   |                   |                  |                   | \$16,050        |                  |                   |                 |                  | \$22,470        |                 |                   |                  | \$64,200         |
| Economic Impact Aid   |                   |                   | \$-              |                   |                 | \$-              |                   |                 | \$-              | \$-             | \$-             | \$-               | \$-              | \$-              |
| All Other State Revenues  |                   |                   |                  | \$-               | \$-             | \$-              | \$-               | \$-             | \$-              | \$-             | \$-             | \$-               | \$-              | \$-              |
| <b>Other Local Revenue</b>  |                   |                   |                  |                   |                 |                  |                   |                 |                  |                 |                 |                   |                  |                  |
| Transfers from LEAS   | \$-               | \$-               | \$-              | \$-               | \$-             | \$-              | \$-               | \$-             | \$-              | \$-             | \$-             | \$-               | \$-              | \$-              |
| Interest  | \$-               | \$-               | \$-              | \$-               | \$-             | \$-              | \$-               | \$-             | \$-              | \$-             | \$-             | \$-               | \$-              | \$-              |
| Fundraising (\$85,000.00 in budget)                                     | \$7,500           | \$7,500           | \$7,500          | \$7,500           | \$7,500         | \$7,500          | \$7,500           | \$7,500         | \$7,500          | \$7,500         | \$7,500         | \$2,500           |                  | \$85,000         |
| Grants (\$00.00 in budget)  | \$-               | \$-               | \$-              | \$-               | \$-             | \$-              | \$-               | \$-             | \$-              | \$-             | \$-             | \$-               | \$-              | \$-              |
| All Other Local Revenue (\$00.00 in budget)                             | \$-               | \$-               | \$-              | \$-               | \$-             | \$-              | \$-               | \$-             | \$-              | \$-             | \$-             | \$-               | \$-              | \$-              |
| Loan Financing (e.g. Charter School Revolving Loan) (\$00.00 in budget) | \$-               | \$-               | \$-              | \$-               | \$-             | \$-              | \$-               | \$-             | \$-              | \$-             | \$-             | \$-               | \$-              | \$-              |
| <b>TOTAL REVENUE</b>  | <b>\$7,500</b>    | <b>\$66,179</b>   | <b>\$156,689</b> | <b>\$19,072</b>   | <b>\$85,122</b> | <b>\$141,918</b> | <b>\$19,072</b>   | <b>\$69,072</b> | <b>\$65,445</b>  | <b>\$74,382</b> | <b>\$76,912</b> | <b>\$46,912</b>   | <b>\$100,970</b> | <b>\$929,247</b> |
| <b>DISBURSEMENTS</b>  |                   |                   |                  |                   |                 |                  |                   |                 |                  |                 |                 |                   |                  |                  |
| 1000 Certificated Salaries  | \$-               | \$11,232          | \$21,670         | \$21,670          | \$21,670        | \$21,670         | \$21,670          | \$21,670        | \$21,670         | \$21,670        | \$21,670        | \$21,670          | \$21,670         | \$249,600        |
| 2000 Classified Salaries  | \$-               | \$5,625           | \$10,852         | \$10,852          | \$10,852        | \$10,852         | \$10,852          | \$10,852        | \$10,852         | \$10,852        | \$10,852        | \$10,852          | \$10,852         | \$125,000        |
| 3000 Employee Benefits  | \$-               | \$6,358           | \$12,267         | \$12,267          | \$12,267        | \$12,267         | \$12,267          | \$12,267        | \$12,267         | \$12,267        | \$12,267        | \$12,267          | \$12,267         | \$141,298        |
| 4000 Books and Supplies   | \$-               | \$-               | \$-              | \$-               | \$-             | \$-              | \$-               | \$-             | \$-              | \$-             | \$-             | \$-               | \$-              | \$-              |
| 5000 Services and Other Operating Expenditures                          | \$5,429           | \$11,352          | \$11,352         | \$11,352          | \$11,352        | \$11,352         | \$11,352          | \$11,352        | \$11,352         | \$11,352        | \$11,352        | \$11,352          | \$11,352         | \$130,300        |
| 6000 Capital Outlay   | \$-               | \$-               | \$-              | \$-               | \$-             | \$-              | \$-               | \$-             | \$-              | \$-             | \$-             | \$-               | \$-              | \$-              |
| 7000 Other Outgo  | \$3,919           | \$3,919           | \$8,421          | \$8,421           | \$8,421         | \$8,421          | \$8,421           | \$8,421         | \$8,421          | \$8,421         | \$8,421         | \$8,421           | \$8,421          | \$92,045         |
| <b>TOTAL EXPENDITURES</b>   | <b>\$9,348</b>    | <b>\$38,487</b>   | <b>\$64,562</b>  | <b>\$64,562</b>   | <b>\$64,562</b> | <b>\$64,562</b>  | <b>\$64,562</b>   | <b>\$64,562</b> | <b>\$64,562</b>  | <b>\$64,562</b> | <b>\$64,562</b> | <b>\$64,562</b>   | <b>\$44,789</b>  | <b>\$738,243</b> |
| <b>REVENUE LESS EXPENDITURES</b>  | <b>\$(1,848)</b>  | <b>\$27,693</b>   | <b>\$92,127</b>  | <b>\$(45,489)</b> | <b>\$20,561</b> | <b>\$77,356</b>  | <b>\$(45,489)</b> | <b>\$4,511</b>  | <b>\$883</b>     | <b>\$9,820</b>  | <b>\$12,350</b> | <b>\$(17,650)</b> | <b>\$56,181</b>  | <b>\$191,004</b> |
| Reserve Requirement   |                   | \$2,521           | \$2,521          | \$2,521           | \$2,521         | \$2,521          | \$2,521           | \$2,521         | \$2,521          | \$2,521         | \$2,521         | \$2,521           | \$2,521          | \$30,252         |
| <b>NET INCREASE (DECREASE)</b>  | <b>\$(1,848)</b>  | <b>\$25,172</b>   | <b>\$89,606</b>  | <b>\$(48,010)</b> | <b>\$18,040</b> | <b>\$74,835</b>  | <b>\$(48,010)</b> | <b>\$1,990</b>  | <b>\$(1,638)</b> | <b>\$7,299</b>  | <b>\$9,829</b>  | <b>\$(20,171)</b> | <b>\$53,660</b>  | <b>\$160,752</b> |
| <b>CASH BALANCE</b>   | <b>\$(55,150)</b> | <b>\$(29,978)</b> | <b>\$59,628</b>  | <b>\$11,617</b>   | <b>\$29,657</b> | <b>\$104,492</b> | <b>\$56,481</b>   | <b>\$58,471</b> | <b>\$56,833</b>  | <b>\$64,132</b> | <b>\$73,961</b> | <b>\$53,790</b>   | <b>\$107,450</b> | <b>\$107,450</b> |
| <b>CASH BALANCE WITH RESERVES</b>                                       | <b>\$(55,150)</b> | <b>\$(27,457)</b> | <b>\$64,670</b>  | <b>\$19,181</b>   | <b>\$39,741</b> | <b>\$117,097</b> | <b>\$71,608</b>   | <b>\$76,118</b> | <b>\$77,002</b>  | <b>\$86,821</b> | <b>\$99,171</b> | <b>\$81,521</b>   | <b>\$137,702</b> | <b>\$137,702</b> |

Year 2 of Operations (based on 2009-10 cash flow)

|   | Jul       | Aug        | Sep        | Oct        | Nov       | Dec        | Jan      | Feb       | Mar        | Apr      | May        | Jun        | Accrued Year 2 | Total     |
|---|-----------|------------|------------|------------|-----------|------------|----------|-----------|------------|----------|------------|------------|----------------|-----------|
| <b>BEGINNING CASH</b>   | \$107,450 | \$112,835  | \$99,462   | \$48,375   | \$28,679  | \$68,959   | \$39,327 | \$40,810  | \$85,582   | \$43,031 | \$48,403   | \$18,526   | \$(12,289)     |           |
| <b>REVENUE</b>  |           |            |            |            |           |            |          |           |            |          |            |            |                |           |
| <b>Revenue Limit Sources</b>  |           |            |            |            |           |            |          |           |            |          |            |            |                |           |
| General Purpose Entitlement Block Grant - State Aid Portion             |           | \$3,870    | \$-        | \$37,054   | \$57,804  | \$18,527   | \$53,358 | \$55,581  | \$1,521    | \$27,375 | \$18,341   | \$13,687   | \$187,660      | \$474,778 |
| General Purpose Entitlement - Local Revenue (In Lieu of Property Tax)   | \$8,679   | \$17,359   | \$11,572   | \$11,572   | \$11,572  | \$11,572   | \$11,572 | \$27,638  | \$13,819   | \$13,819 | \$13,819   | \$13,819   |                | \$166,814 |
| <b>Federal Revenue</b>  |           |            |            |            |           |            |          |           |            |          |            |            |                |           |
| Child Nutrition   |           |            |            | \$-        | \$-       | \$-        | \$-      | \$-       | \$-        | \$-      | \$-        | \$-        | \$-            | \$-       |
| CDE PCS Grant   | \$-       | \$25,000   | \$-        | \$-        | \$25,000  | \$-        | \$-      | \$25,000  | \$-        | \$-      | \$-        | \$-        | \$-            | \$75,000  |
| Other Federal Revenue   |           |            |            |            |           |            |          |           |            |          |            |            |                | \$-       |
| <b>Other State Revenue</b>  |           |            |            |            |           |            |          |           |            |          |            |            |                |           |
| Categorical Block Grant   |           | \$2,921    | \$5,842    | \$3,894    | \$3,894   | \$3,894    | \$3,894  | \$3,894   | \$10,610   | \$5,305  | \$5,305    | \$5,305    | \$1,410        | \$56,169  |
| Special Education Local Plan Area (SELPA)                               |           |            | \$-        |            |           |            |          |           |            |          |            |            |                | \$-       |
| <b>California Lottery (quarterly)</b>                                   |           |            | \$3,716    |            |           | \$3,716    |          |           | \$3,716    |          |            | \$3,716    |                | \$14,865  |
| Class Size Reduction  |           |            |            |            | \$18,725  |            |          |           |            | \$26,215 |            |            | \$29,960       | \$74,900  |
| Economic Impact Aid   |           | \$-        | \$-        | \$-        | \$-       | \$-        | \$-      | \$-       | \$-        | \$-      | \$-        | \$-        | \$-            | \$-       |
| All Other State Revenues  |           |            |            |            |           |            |          |           |            |          |            |            |                | \$-       |
| <b>Other Local Revenue</b>  |           |            |            |            |           |            |          |           |            |          |            |            |                |           |
| Transfers from LEAS   | \$-       | \$-        | \$-        | \$-        | \$-       | \$-        | \$-      | \$-       | \$-        | \$-      | \$-        | \$-        | \$-            | \$-       |
| Interest  | \$-       | \$-        | \$-        | \$-        | \$-       | \$-        | \$-      | \$-       | \$-        | \$-      | \$-        | \$-        | \$-            | \$-       |
| Fundraising (\$90,000.00 in budget)                                     | \$7,500   | \$7,500    | \$7,500    | \$7,500    | \$7,500   | \$7,500    | \$7,500  | \$7,500   | \$7,500    | \$7,500  | \$7,500    | \$7,500    |                | \$90,000  |
| Grants (\$00.00 in budget)  | \$-       | \$-        | \$-        | \$-        | \$-       | \$-        | \$-      | \$-       | \$-        | \$-      | \$-        | \$-        | \$-            | \$-       |
| All Other Local Revenue (\$00.00 in budget)                             | \$-       | \$-        | \$-        | \$-        | \$-       | \$-        | \$-      | \$-       | \$-        | \$-      | \$-        | \$-        | \$-            | \$-       |
| Loan Financing (e.g. Charter School Revolving Loan) (\$00.00 in budget) | \$-       | \$-        | \$-        | \$-        | \$-       | \$-        | \$-      | \$-       | \$-        | \$-      | \$-        | \$-        | \$-            | \$-       |
| <b>TOTAL REVENUE</b>  | \$16,179  | \$56,650   | \$28,630   | \$60,021   | \$124,496 | \$45,210   | \$76,325 | \$119,613 | \$37,166   | \$80,214 | \$44,965   | \$44,027   | \$219,030      | \$952,526 |
| <b>DISBURSEMENTS</b>  |           |            |            |            |           |            |          |           |            |          |            |            |                |           |
| 1000 Certificated Salaries  | \$-       | \$24,509   | \$24,509   | \$24,509   | \$24,509  | \$24,509   | \$24,509 | \$24,509  | \$24,509   | \$24,509 | \$24,509   | \$24,509   | \$24,509       | \$294,112 |
| 2000 Classified Salaries  | \$-       | \$11,152   | \$11,152   | \$11,152   | \$11,152  | \$11,152   | \$11,152 | \$11,152  | \$11,152   | \$11,152 | \$11,152   | \$11,152   | \$11,152       | \$133,825 |
| 3000 Employee Benefits  | \$-       | \$14,089   | \$14,089   | \$14,089   | \$14,089  | \$14,089   | \$14,089 | \$14,089  | \$14,089   | \$14,089 | \$14,089   | \$14,089   | \$14,089       | \$169,069 |
| 4000 Books and Supplies   | \$-       | \$2,250    | \$6,750    | \$6,750    | \$11,250  | \$1,875    | \$1,875  | \$1,875   | \$6,750    | \$1,875  | \$1,875    | \$1,875    |                | \$45,000  |
| 5000 Services and Other Operating Expenditures                          | \$6,272   | \$13,114   | \$13,114   | \$13,114   | \$13,114  | \$13,114   | \$13,114 | \$13,114  | \$13,114   | \$13,114 | \$13,114   | \$13,114   |                | \$150,527 |
| 6000 Capital Outlay   | \$-       | \$-        | \$-        | \$-        | \$-       | \$-        | \$-      | \$-       | \$-        | \$-      | \$-        | \$-        | \$-            | \$-       |
| 7000 Other Outgo  | \$4,522   | \$4,522    | \$9,716    | \$9,716    | \$9,716   | \$9,716    | \$9,716  | \$9,716   | \$9,716    | \$9,716  | \$9,716    | \$9,716    |                | \$106,203 |
| <b>TOTAL EXPENDITURES</b>   | \$10,794  | \$69,637   | \$79,330   | \$79,330   | \$83,830  | \$74,455   | \$74,455 | \$74,455  | \$79,330   | \$74,455 | \$74,455   | \$74,455   | \$49,750       | \$898,735 |
| <b>REVENUE LESS EXPENDITURES</b>  | \$5,385   | \$(12,987) | \$(50,700) | \$(19,310) | \$40,666  | \$(29,245) | \$1,869  | \$45,158  | \$(42,165) | \$5,758  | \$(29,491) | \$(30,428) | \$169,279      | \$53,790  |
| Reserve Requirement   | \$386     | \$386      | \$386      | \$386      | \$386     | \$386      | \$386    | \$386     | \$386      | \$386    | \$386      | \$386      | \$386          | \$4,636   |
| <b>NET INCREASE (DECREASE)</b>  | \$5,385   | \$(13,373) | \$(51,087) | \$(19,696) | \$40,279  | \$(29,632) | \$1,483  | \$44,772  | \$(42,551) | \$5,372  | \$(29,877) | \$(30,814) | \$168,893      | \$49,155  |
| <b>CASH BALANCE</b>   | \$112,835 | \$99,462   | \$48,375   | \$28,679   | \$68,959  | \$39,327   | \$40,810 | \$85,582  | \$43,031   | \$48,403 | \$18,526   | \$(12,289) | \$156,605      | \$156,605 |
| <b>CASH BALANCE WITH RESERVES</b>                                       | \$143,088 | \$130,101  | \$79,400   | \$60,091   | \$100,756 | \$71,511   | \$73,380 | \$118,538 | \$76,374   | \$82,132 | \$52,641   | \$22,213   | \$191,493      | \$191,493 |





|                                   |                  |                   |                   |                   |                  |                   |                   |                   |                   |                   |                    |                    |                  |                    |
|-----------------------------------|------------------|-------------------|-------------------|-------------------|------------------|-------------------|-------------------|-------------------|-------------------|-------------------|--------------------|--------------------|------------------|--------------------|
| <b>TOTAL EXPENDITURES</b>         | <b>\$12,929</b>  | <b>\$82,160</b>   | <b>\$94,339</b>   | <b>\$94,339</b>   | <b>\$100,113</b> | <b>\$88,083</b>   | <b>\$88,083</b>   | <b>\$88,083</b>   | <b>\$94,339</b>   | <b>\$88,083</b>   | <b>\$88,083</b>    | <b>\$88,083</b>    | <b>\$58,324</b>  | <b>\$1,065,041</b> |
| <b>REVENUE LESS EXPENDITURES</b>  | \$(1,601)        | \$(50,634)        | \$(66,737)        | \$(25,782)        | \$20,938         | \$(38,847)        | \$1,752           | \$21,506          | \$(59,210)        | \$2,279           | \$(44,045)         | \$(44,722)         | \$200,307        | \$(84,795)         |
| Reserve Requirement               | \$289            | \$289             | \$289             | \$289             | \$289            | \$289             | \$289             | \$289             | \$289             | \$289             | \$289              | \$289              | \$289            | \$3,468            |
| <b>NET INCREASE (DECREASE)</b>    | <b>\$(1,601)</b> | <b>\$(50,923)</b> | <b>\$(67,026)</b> | <b>\$(26,071)</b> | <b>\$20,649</b>  | <b>\$(39,136)</b> | <b>\$1,463</b>    | <b>\$21,217</b>   | <b>\$(59,499)</b> | <b>\$1,990</b>    | <b>\$(44,334)</b>  | <b>\$(45,011)</b>  | <b>\$200,018</b> | <b>\$(88,264)</b>  |
| <b>CASH BALANCE</b>               | <b>\$122,769</b> | <b>\$71,846</b>   | <b>\$4,820</b>    | <b>\$(21,251)</b> | <b>\$(601)</b>   | <b>\$(39,738)</b> | <b>\$(38,275)</b> | <b>\$(17,057)</b> | <b>\$(76,556)</b> | <b>\$(74,567)</b> | <b>\$(118,901)</b> | <b>\$(163,912)</b> | <b>\$36,106</b>  | <b>\$36,106</b>    |
| <b>CASH BALANCE WITH RESERVES</b> | <b>\$162,258</b> | <b>\$111,625</b>  | <b>\$44,888</b>   | <b>\$19,106</b>   | <b>\$40,044</b>  | <b>\$1,197</b>    | <b>\$2,949</b>    | <b>\$24,455</b>   | <b>\$(34,755)</b> | <b>\$(32,476)</b> | <b>\$(76,521)</b>  | <b>\$(121,243)</b> | <b>\$79,064</b>  | <b>\$79,064</b>    |

| Year 5 of Operations  |                  |                   |                   |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |
|---|------------------|-------------------|-------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
|   | Jul              | Aug               | Sep               | Oct                | Nov                | Dec                | Jan                | Feb                | Mar                | Apr                | May                | Jun                | Accrued Year 5     | Total              |
| <b>BEGINNING CASH</b>   | <b>\$36,106</b>  | <b>\$34,550</b>   | <b>\$(23,169)</b> | <b>\$(98,444)</b>  | <b>\$(129,173)</b> | <b>\$(182,580)</b> | <b>\$(227,425)</b> | <b>\$(228,109)</b> | <b>\$(207,789)</b> | <b>\$(274,933)</b> | <b>\$(268,473)</b> | <b>\$(315,095)</b> | <b>\$(363,518)</b> |                    |
| <b>REVENUE</b>  |                  |                   |                   |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |
| <b>Revenue Limit Sources</b>  |                  |                   |                   |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |
| General Purpose Entitlement Block Grant - State Aid Portion             |                  | \$5,494           | \$-               | \$52,606           | \$8,207            | \$26,303           | \$75,753           | \$78,909           | \$2,317            | \$41,699           | \$27,938           | \$20,850           | \$291,611          | \$631,687          |
| General Purpose Entitlement - Local Revenue (In Lieu of Property Tax)   | \$12,322         | \$24,644          | \$16,430          | \$16,430           | \$16,430           | \$16,430           | \$16,430           | \$34,277           | \$17,138           | \$17,138           | \$17,138           | \$17,138           |                    | \$221,944          |
| <b>Federal Revenue</b>  |                  |                   |                   |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |
| Child Nutrition   |                  |                   |                   | \$-                | \$-                | \$-                | \$-                | \$-                | \$-                | \$-                | \$-                | \$-                | \$-                | \$-                |
| CDE PCS Grant   | \$-              | \$-               | \$-               | \$-                | \$-                | \$-                | \$-                | \$-                | \$-                | \$-                | \$-                | \$-                | \$-                | \$-                |
| Other Federal Revenue   |                  |                   |                   |                    |                    |                    |                    |                    | \$-                |                    | \$-                |                    | \$-                | \$-                |
| <b>Other State Revenue</b>  |                  |                   |                   |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |
| Categorical Block Grant   |                  | \$4,156           | \$8,313           | \$5,542            | \$5,542            | \$5,542            | \$5,542            | \$5,542            | \$13,418           | \$6,709            | \$6,709            | \$6,709            | \$1,167            | \$74,892           |
| Special Education Local Plan Area (SELPA)                               |                  |                   | \$-               |                    |                    |                    |                    |                    | \$-                |                    |                    |                    |                    | \$-                |
| California Lottery (quarterly)  |                  |                   | \$5,288           |                    |                    | \$5,288            |                    |                    | \$5,288            |                    |                    | \$5,288            |                    | \$21,154           |
| Class Size Reduction  |                  |                   |                   |                    | \$28,088           |                    |                    |                    |                    | \$39,323           |                    |                    | \$44,940           | \$112,350          |
| Economic Impact Aid   |                  | \$-               | \$-               | \$-                | \$-                | \$-                | \$-                | \$-                | \$-                | \$-                | \$-                | \$-                | \$-                | \$-                |
| All Other State Revenues  |                  |                   |                   | \$-                | \$-                | \$-                | \$-                | \$-                | \$-                | \$-                | \$-                | \$-                | \$-                | \$-                |
| <b>Other Local Revenue</b>  |                  |                   |                   |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |
| Transfers from LEAS   | \$-              | \$-               | \$-               | \$-                | \$-                | \$-                | \$-                | \$-                | \$-                | \$-                | \$-                | \$-                | \$-                | \$-                |
| Interest  | \$-              | \$-               | \$-               | \$-                | \$-                | \$-                | \$-                | \$-                | \$-                | \$-                | \$-                | \$-                | \$-                | \$-                |
| Fundraising (\$115,000.00 in budget)                                    | \$-              | \$-               | \$-               | \$-                | \$-                | \$-                | \$-                | \$-                | \$-                | \$-                | \$-                | \$-                | \$-                | \$-                |
| Grants (\$00.00 in budget)  | \$-              | \$-               | \$-               | \$-                | \$-                | \$-                | \$-                | \$-                | \$-                | \$-                | \$-                | \$-                | \$-                | \$-                |
| All Other Local Revenue (\$00.00 in budget)                             | \$-              | \$-               | \$-               | \$-                | \$-                | \$-                | \$-                | \$-                | \$-                | \$-                | \$-                | \$-                | \$-                | \$-                |
| Loan Financing (e.g. Charter School Revolving Loan) (\$00.00 in budget) | \$-              | \$-               | \$-               | \$-                | \$-                | \$-                | \$-                | \$-                | \$-                | \$-                | \$-                | \$-                | \$-                | \$-                |
| <b>TOTAL REVENUE</b>  | <b>\$12,322</b>  | <b>\$34,295</b>   | <b>\$30,031</b>   | <b>\$74,578</b>    | <b>\$58,266</b>    | <b>\$53,563</b>    | <b>\$97,724</b>    | <b>\$118,728</b>   | <b>\$38,161</b>    | <b>\$104,869</b>   | <b>\$51,786</b>    | <b>\$49,985</b>    | <b>\$337,718</b>   | <b>\$1,062,026</b> |
| <b>DISBURSEMENTS</b>  |                  |                   |                   |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |
| 1000 Certificated Salaries  | \$-              | \$32,467          | \$32,467          | \$32,467           | \$32,467           | \$32,467           | \$32,467           | \$32,467           | \$32,467           | \$32,467           | \$32,467           | \$32,467           | \$32,467           | \$389,602          |
| 2000 Classified Salaries  | \$-              | \$12,791          | \$12,791          | \$12,791           | \$12,791           | \$12,791           | \$12,791           | \$12,791           | \$12,791           | \$12,791           | \$12,791           | \$12,791           | \$12,791           | \$153,489          |
| 3000 Employee Benefits  | \$-              | \$20,843          | \$20,843          | \$20,843           | \$20,843           | \$20,843           | \$20,843           | \$20,843           | \$20,843           | \$20,843           | \$20,843           | \$20,843           | \$20,843           | \$250,114          |
| 4000 Books and Supplies   | \$-              | \$3,184           | \$9,551           | \$9,551            | \$15,918           | \$2,653            | \$2,653            | \$2,653            | \$9,551            | \$2,653            | \$2,653            | \$2,653            | \$2,653            | \$63,672           |
| 5000 Services and Other Operating Expenditures                          | \$7,850          | \$16,413          | \$16,413          | \$16,413           | \$16,413           | \$16,413           | \$16,413           | \$16,413           | \$16,413           | \$16,413           | \$16,413           | \$16,413           | \$16,413           | \$188,390          |
| 6000 Capital Outlay   | \$-              | \$-               | \$-               | \$-                | \$-                | \$-                | \$-                | \$-                | \$-                | \$-                | \$-                | \$-                | \$-                | \$-                |
| 7000 Other Outgo  | \$6,029          | \$6,029           | \$12,953          | \$12,953           | \$12,953           | \$12,953           | \$12,953           | \$12,953           | \$12,953           | \$12,953           | \$12,953           | \$12,953           | \$12,953           | \$141,585          |
| <b>TOTAL EXPENDITURES</b>   | <b>\$13,878</b>  | <b>\$91,726</b>   | <b>\$105,017</b>  | <b>\$105,017</b>   | <b>\$111,384</b>   | <b>\$98,119</b>    | <b>\$98,119</b>    | <b>\$98,119</b>    | <b>\$105,017</b>   | <b>\$98,119</b>    | <b>\$98,119</b>    | <b>\$98,119</b>    | <b>\$66,100</b>    | <b>\$1,186,853</b> |
| <b>REVENUE LESS EXPENDITURES</b>  | \$(1,556)        | \$(57,430)        | \$(74,986)        | \$(30,439)         | \$(53,119)         | \$(44,556)         | \$(395)            | \$20,609           | \$(66,855)         | \$6,750            | \$(46,333)         | \$(48,134)         | \$271,617          | \$(124,827)        |
| Reserve Requirement   | \$289            | \$289             | \$289             | \$289              | \$289              | \$289              | \$289              | \$289              | \$289              | \$289              | \$289              | \$289              | \$289              | \$3,468            |
| <b>NET INCREASE (DECREASE)</b>  | <b>\$(1,556)</b> | <b>\$(57,719)</b> | <b>\$(75,275)</b> | <b>\$(30,728)</b>  | <b>\$(53,408)</b>  | <b>\$(44,845)</b>  | <b>\$(684)</b>     | <b>\$20,320</b>    | <b>\$(67,144)</b>  | <b>\$6,461</b>     | <b>\$(46,622)</b>  | <b>\$(48,423)</b>  | <b>\$271,328</b>   | <b>\$(128,295)</b> |
| <b>CASH BALANCE</b>   | <b>\$34,550</b>  | <b>\$(23,169)</b> | <b>\$(98,444)</b> | <b>\$(129,173)</b> | <b>\$(182,580)</b> | <b>\$(227,425)</b> | <b>\$(228,109)</b> | <b>\$(207,789)</b> | <b>\$(274,933)</b> | <b>\$(268,473)</b> | <b>\$(315,095)</b> | <b>\$(363,518)</b> | <b>\$(92,189)</b>  | <b>\$(92,189)</b>  |
| <b>CASH BALANCE WITH RESERVES</b>                                       | <b>\$77,508</b>  | <b>\$20,077</b>   | <b>\$(54,908)</b> | <b>\$(85,348)</b>  | <b>\$(138,466)</b> | <b>\$(183,022)</b> | <b>\$(183,417)</b> | <b>\$(162,808)</b> | <b>\$(229,663)</b> | <b>\$(222,914)</b> | <b>\$(269,247)</b> | <b>\$(317,381)</b> | <b>\$(45,763)</b>  | <b>\$(45,763)</b>  |

|   | one | two | three | four | five |
|---|-----|-----|-------|------|------|
| K | 20  | 20  | 30    | 30   | 30   |
| 1 | 20  | 20  | 30    | 30   | 30   |
| 2 | 20  | 20  | 20    | 30   | 30   |
| 3 | 10  | 20  | 20    | 20   | 30   |
| 4 | 10  | 20  | 20    | 20   | 20   |
| 5 | 15  | 15  | 15    | 20   | 20   |
| 6 | 15  | 15  | 15    | 15   | 20   |
| 7 | 10  | 10  | 10    | 10   | 10   |
| 8 | 10  | 10  | 10    | 10   | 10   |
|   | 130 | 150 | 170   | 185  | 200  |

|            |     |     |     |     |     |
|------------|-----|-----|-----|-----|-----|
| Grades K-3 | 70  | 80  | 100 | 110 | 120 |
| Grades 4-6 | 40  | 50  | 50  | 55  | 60  |
| Grades 7-8 | 20  | 20  | 20  | 20  | 20  |
|            | 130 | 150 | 170 | 185 | 200 |

|   |   |   |   |   |
|---|---|---|---|---|
| 6 | 7 | 8 | 8 | 9 |
|---|---|---|---|---|



## 5000 Series Breakdown Services and Other Operating Expense

This an **optional** worksheet created to assist you in thinking about some of the specific expenses in each sub-category of the 5000 series. Please feel free to not enter expenses in some line items and to add additional line items for expenses specific to your school.

| Line Item                                     | Year 1          | Year 2           | Year 3           | Year 4           | Year 5           |                 |
|---|-----------------|------------------|------------------|------------------|------------------|-----------------|
| <b>Travel and Conferences</b>                 |                 |                  |                  |                  |                  |                 |
| Teacher Conference Fees                       | \$6,000         | \$7,000          | \$8,000          | \$8,000          | \$9,000          |                 |
| Teacher Travel                                | \$-             | \$-              | \$-              | \$-              | \$-              |                 |
| Administration Conference Fees                | \$-             | \$-              | \$-              | \$-              | \$-              |                 |
| Adminstration Travel                          | \$-             | \$-              | \$-              | \$-              | \$-              |                 |
| <b>TOTAL 5200</b>                             | <b>\$6,000</b>  | <b>\$7,000</b>   | <b>\$8,000</b>   | <b>\$8,000</b>   | <b>\$9,000</b>   |                 |
| <b>Dues and Membership</b>                    |                 |                  |                  |                  |                  |                 |
| California Charter Schools Assoc Membership   | \$650           | \$750            | \$850            | \$925            | \$1,000          |                 |
| Other Membership Dues                         | \$1,350         | \$1,377          | \$1,405          | \$1,433          | \$1,461          | per Sando 50%   |
| <b>TOTAL 5300</b>                             | <b>\$2,000</b>  | <b>\$2,127</b>   | <b>\$2,255</b>   | <b>\$2,358</b>   | <b>\$2,461</b>   |                 |
| <b>Insurance</b>                              |                 |                  |                  |                  |                  |                 |
| General Liability Insurance (Including D & O) | \$10,000        | \$10,200         | \$10,404         | \$10,612         | \$10,824         | per Sando       |
| Other Insurance (Board Insurance?)            | \$-             | \$-              | \$-              | \$-              | \$-              |                 |
| <b>TOTAL 5400</b>                             | <b>\$10,000</b> | <b>\$10,200</b>  | <b>\$10,404</b>  | <b>\$10,612</b>  | <b>\$10,824</b>  |                 |
| <b>Utilites and Housekeeping</b>              |                 |                  |                  |                  |                  |                 |
| Power/Electricity                             | \$7,800         | \$9,000          | \$10,200         | \$11,100         | \$12,000         | 60 per student  |
| Water   | \$-             | \$-              | \$-              | \$-              | \$-              |                 |
| Sewer Hookup                                  | \$-             | \$-              | \$-              | \$-              | \$-              |                 |
| Trash/Recyclinig                              | \$-             | \$-              | \$-              | \$-              | \$-              |                 |
| Custodial Service                             | \$6,000         | \$6,120          | \$6,242          | \$6,367          | \$6,495          |                 |
| <b>TOTAL 5500</b>                             | <b>\$13,800</b> | <b>\$15,120</b>  | <b>\$16,442</b>  | <b>\$17,467</b>  | <b>\$18,495</b>  |                 |
| <b>Rentals, Leases, Repairs</b>               |                 |                  |                  |                  |                  |                 |
| Facility Lease                                | \$78,000        | \$90,000         | \$102,000        | \$111,000        | \$120,000        | 600 per student |
| Facility Repairs                              | \$-             | \$-              | \$-              | \$-              | \$-              |                 |
| Copier Lease & Repair Contract                | \$10,000        | \$10,200         | \$10,404         | \$10,612         | \$10,824         | per Sando       |
| Phone System                                  | \$-             | \$-              | \$-              | \$-              | \$-              |                 |
| Other Leases/Contracts                        | \$-             | \$-              | \$-              | \$-              | \$-              |                 |
| <b>TOTAL 5600</b>                             | <b>\$88,000</b> | <b>\$100,200</b> | <b>\$112,404</b> | <b>\$121,612</b> | <b>\$130,824</b> |                 |
| <b>Professional/Consulting Services</b>       |                 |                  |                  |                  |                  |                 |
| Third Party Certification (e.g. WASC)         | \$-             | \$-              | \$-              | \$-              | \$-              |                 |
| Advertising                                   | \$2,000         | \$2,040          | \$2,081          | \$2,122          | \$2,165          |                 |
| Legal Expenses                                | \$2,000         | \$2,040          | \$2,081          | \$2,122          | \$2,165          |                 |
| Education Consulting Services                 | \$-             | \$-              | \$-              | \$-              | \$-              |                 |
| Fundraising/Marketing Consulting Services     | \$-             | \$-              | \$-              | \$-              | \$-              |                 |
| Business Services                             | \$-             | \$-              | \$-              | \$-              | \$-              |                 |
| IT Services                                   | \$-             | \$-              | \$-              | \$-              | \$-              |                 |
| Website Development                           | \$-             | \$-              | \$-              | \$-              | \$-              |                 |
| Workshops for Teacher Development             | \$1,500         | \$1,750          | \$2,000          | \$2,000          | \$2,250          |                 |
| Workshops for Students                        | \$-             | \$-              | \$-              | \$-              | \$-              |                 |
| Student Field Trips                           | \$-             | \$-              | \$-              | \$-              | \$-              |                 |
| Athletics Fees/Use Contracts                  | \$-             | \$-              | \$-              | \$-              | \$-              |                 |
| Other Services                                | \$2,000         | \$7,000          | \$7,000          | \$7,000          | \$7,000          | audit           |
| <b>TOTAL 5800</b>                             | <b>\$7,500</b>  | <b>\$12,830</b>  | <b>\$13,162</b>  | <b>\$13,245</b>  | <b>\$13,580</b>  |                 |
| <b>Communications</b>                         |                 |                  |                  |                  |                  |                 |
| Postage & Postage Meter Rental                | \$1,000         | \$1,020          | \$1,040          | \$1,061          | \$1,082          |                 |
| Landline Phone Service and Long Distance      | \$1,500         | \$1,530          | \$1,561          | \$1,592          | \$1,624          |                 |
| Cell Phone Service                            | \$-             | \$-              | \$-              | \$-              | \$-              |                 |
| Website Hosting                               | \$-             | \$-              | \$-              | \$-              | \$-              |                 |
| Internet Service Provider                     | \$500           | \$500            | \$500            | \$500            | \$500            |                 |
| <b>TOTAL 5900</b>                             | <b>\$3,000</b>  | <b>\$3,050</b>   | <b>\$3,101</b>   | <b>\$3,153</b>   | <b>\$3,206</b>   |                 |



### ASSUMPTION WORKSHEET

School Name:

|                                |
|--------------------------------|
| Enter Data in Yellow Boxes     |
| Automatically Generated        |
| Please Leave White Boxes Empty |

**Worksheet Contains the Following Calculators:**

- 1) Enrollment
- 2) Certificated Staff
- 3) Classified Staff
- 4) Benefits
- 5) Books & Supplies
- 6) Entitlement Block Grant Funding

|                            |                                     |  |   |  |
|----------------------------|-------------------------------------|--|---|--|
| Enter Projected Enrollment | Enter Target ADA %<br>Default = 95% | Enter No. of English Language Learners | Enter No. of Economically Disadvantaged (i.e. below federal poverty line) | Enter No. of Free/Reduced Lunch Students |
|----------------------------|-------------------------------------|--|---|--|

**Click Here to Reset Enrollment Values**

#### Enrollment

#### YEAR ONE

|              | Enrollment | ADA %        | ADA #         | EL # | ED# | FRL # |
|--------------|------------|--------------|---------------|------|-----|-------|
| Grades K-3   | 70         | 94.5%        | 66.15         | -    | -   | -     |
| Grades 4-6   | 40         | 94.5%        | 37.80         | -    | -   | -     |
| Grades 7-8   | 20         | 94.5%        | 18.90         | -    | -   | -     |
| Grades 9-12  | -          | 94.5%        | 0.00          | -    | -   | -     |
| <b>TOTAL</b> | <b>130</b> | <b>94.5%</b> | <b>122.85</b> | -    | -   | -     |

Students Per Teacher  
 17.50 K - 3  
 30.00 4 - 12

#### YEAR TWO

|              | Enrollment | ADA %        | ADA #         | EL # | ED# | FRL # |
|--------------|------------|--------------|---------------|------|-----|-------|
| Grades K-3   | 80         | 94.5%        | 75.60         | -    | -   | -     |
| Grades 4-6   | 50         | 94.5%        | 47.25         | -    | -   | -     |
| Grades 7-8   | 20         | 94.5%        | 18.90         | -    | -   | -     |
| Grades 9-12  | -          | 94.5%        | 0.00          | -    | -   | -     |
| <b>TOTAL</b> | <b>150</b> | <b>94.5%</b> | <b>141.75</b> | -    | -   | -     |

Students Per Teacher  
 20.00 K - 3  
 23.33 4 - 12

#### YEAR THREE

|              | Enrollment | ADA %        | ADA #         | EL # | ED# | FRL # |
|--------------|------------|--------------|---------------|------|-----|-------|
| Grades K-3   | 100        | 94.5%        | 94.50         | -    | -   | -     |
| Grades 4-6   | 50         | 94.5%        | 47.25         | -    | -   | -     |
| Grades 7-8   | 20         | 94.5%        | 18.90         | -    | -   | -     |
| Grades 9-12  | -          | 94.5%        | 0.00          | -    | -   | -     |
| <b>TOTAL</b> | <b>170</b> | <b>94.5%</b> | <b>160.65</b> | -    | -   | -     |

Students Per Teacher  
 20.00 K - 3  
 23.33 4 - 12

#### YEAR FOUR

|             | Enrollment | ADA % | ADA #  | EL # | ED# | FRL # |
|-------------|------------|-------|--------|------|-----|-------|
| Grades K-3  | 110        | 94.5% | 103.95 | -    | -   | -     |
| Grades 4-6  | 55         | 94.5% | 51.98  | -    | -   | -     |
| Grades 7-8  | 20         | 94.5% | 18.90  | -    | -   | -     |
| Grades 9-12 | -          | 94.5% | 0.00   | -    | -   | -     |

Students Per Teacher  
 18.33 K - 3  
 37.50 4 - 12

|              |            |              |               |          |          |          |
|--------------|------------|--------------|---------------|----------|----------|----------|
| <b>TOTAL</b> | <b>185</b> | <b>94.5%</b> | <b>174.83</b> | <b>-</b> | <b>-</b> | <b>-</b> |
|--------------|------------|--------------|---------------|----------|----------|----------|

**YEAR FIVE**

|              | Enrollment | ADA %        | ADA #         | EL #     | ED#      | FRL #    |
|--------------|------------|--------------|---------------|----------|----------|----------|
| Grades K-3   | 120        | 94.5%        | 113.40        | -        | -        | -        |
| Grades 4-6   | 60         | 94.5%        | 56.70         | -        | -        | -        |
| Grades 7-8   | 20         | 94.5%        | 18.90         | -        | -        | -        |
| Grades 9-12  | -          | 94.5%        | 0.00          | -        | -        | -        |
| <b>TOTAL</b> | <b>200</b> | <b>94.5%</b> | <b>189.00</b> | <b>-</b> | <b>-</b> | <b>-</b> |

Students Per Teacher  
 20.00 K - 3  
 26.67 4 - 12

|             |             |
|-------------|-------------|
| <b>COLA</b> | <b>1.0%</b> |
|-------------|-------------|

**Salaries**

**Certificated Staff Salaries**

| 1000       | Teachers   |             |               | Aides   |             |             | Administrators |             |             |
|------------|------------|-------------|---------------|---------|-------------|-------------|----------------|-------------|-------------|
|            | # Teachers | Avg. Salary | Teacher Total | # Aides | Avg. Salary | Aides Total | # Admin        | Avg. Salary | Admin Total |
| Year One   | 6          | 40,000      | \$240,000     |         | \$-         | \$-         |                | \$-         | \$-         |
| Year Two   | 7          | \$40,400    | \$282,800     |         | \$-         | \$-         |                | \$-         | \$-         |
| Year Three | 8          | \$40,804    | \$326,432     |         | \$-         | \$-         |                | \$-         | \$-         |
| Year Four  | 8          | \$41,212    | \$329,696     |         | \$-         | \$-         |                | \$-         | \$-         |
| Year Five  | 9          | \$41,624    | \$374,617     |         | \$-         | \$-         |                | \$-         | \$-         |

**Class Size Reduction Funding**

|            | # of Teachers K-3 | # of Half-Day Kindergarten Students |
|------------|-------------------|-------------------------------------|
| Year One   | 4.0               | 20.0                                |
| Year Two   | 4.0               | 20.0                                |
| Year Three | 5.0               | 30.0                                |
| Year Four  | 6.0               | 30.0                                |
| Year Five  | 6.0               | 30.0                                |

**Classified Staff Salaries**

| 2000       | Aides (Classified) |             |             | Support   |             |               |
|------------|--------------------|-------------|-------------|-----------|-------------|---------------|
|            | # Aides            | Avg. Salary | Aides Total | # Support | Avg. Salary | Support Total |
| Year One   | 3.0                | \$15,000    | \$45,000    | -         | \$-         | \$-           |
| Year Two   | 3.5                | \$15,150    | \$53,025    | -         | \$-         | \$-           |
| Year Three | 4.0                | \$15,302    | \$61,206    | -         | \$-         | \$-           |
| Year Four  | 4.0                | \$15,455    | \$61,818    | -         | \$-         | \$-           |
| Year Five  | 4.5                | \$15,609    | \$70,241    | -         | \$-         | \$-           |

| 2000       | Administrators |             |             | Clerical/Office |             |              | Other (e.g. IT) |             |             |
|------------|----------------|-------------|-------------|-----------------|-------------|--------------|-----------------|-------------|-------------|
|            | # Admin        | Avg. Salary | Admin Total | # Office        | Avg. Salary | Office Total | # Other         | Avg. Salary | Other Total |
| Year One   | 1.0            | \$50,000    | \$50,000    | 1.0             | \$30,000    | \$30,000     | -               | \$-         | \$-         |
| Year Two   | 1.0            | \$50,500    | \$50,500    | 1.0             | \$30,300    | \$30,300     | -               | \$-         | \$-         |
| Year Three | 1.0            | \$51,005    | \$51,005    | 1.0             | \$30,603    | \$30,603     | -               | \$-         | \$-         |
| Year Four  | 1.0            | \$51,515    | \$51,515    | 1.0             | \$30,909    | \$30,909     | -               | \$-         | \$-         |
| Year Five  | 1.0            | \$52,030    | \$52,030    | 1.0             | \$31,218    | \$31,218     | -               | \$-         | \$-         |

**Benefits**

**Staff Benefits and Health Plan**

| 3000     | Benefits | Health Plan Cost (\$/Person) | # employees | Health Plan Total | Total Benefits |
|----------|----------|------------------------------|-------------|-------------------|----------------|
| Year One | \$45,568 | \$7,000                      | 11          | \$77,000          | \$122,568      |
| Year Two | \$51,422 | \$7,700                      | 13          | \$96,250          | \$147,672      |

|            |          |         |    |           |                  |
|------------|----------|---------|----|-----------|------------------|
| Year Three | \$57,389 | \$8,470 | 14 | \$118,580 | <b>\$175,969</b> |
| Year Four  | \$57,963 | \$9,317 | 14 | \$130,438 | <b>\$188,401</b> |

|           |          |          |    |           |                  |
|-----------|----------|----------|----|-----------|------------------|
| Year Five | \$64,105 | \$10,249 | 16 | \$158,855 | <b>\$222,959</b> |
|-----------|----------|----------|----|-----------|------------------|

**Books & Supplies (\$ Per Student)**

| 4000       | Textbooks | Other Books | Supplies | Equipment |
|------------|-----------|-------------|----------|-----------|
| Year One   |           | \$-         |          | \$-       |
| Year Two   | \$150.00  | \$-         | \$150.00 | \$-       |
| Year Three | \$153.00  | \$-         | \$153.00 | \$-       |
| Year Four  | \$156.06  | \$-         | \$156.06 | \$-       |
| Year Five  | \$159.18  | \$-         | \$159.18 | \$-       |

**General Purpose Entitlement Block Grant**

Schools often receive ADA funding from two sources: the state and the local district (also known as "in-lieu of property tax" funding). The total amount is the same regardless of the source, however the timing of the payments varies slightly. Contact your charter authorizer to find out what percentage of the general purpose entitlement they fund. **If unknown, put 100% in the state portion below.**

| 8000           | % from Source |
|----------------|---------------|
| State Portion  | 74%           |
| Local District | 26%           |
| <b>TOTAL</b>   | <b>100%</b>   |

| Total Certificated |           |
|--------------------|-----------|
|                    | \$240,000 |
|                    | \$282,800 |
|                    | \$326,432 |
|                    | \$329,696 |
|                    | \$374,617 |

| Total Classified |           |
|------------------|-----------|
|                  | \$125,000 |
|                  | \$133,825 |
|                  | \$142,814 |
|                  | \$144,242 |
|                  | \$153,489 |

**WORST CASE OPERATION BUDGET  
(5-YEAR)**





**CHARTER SCHOOL PLANNING BUDGET**

School Name:

Operating Years: Startup - Year 5

Time Period:

Enter Data in Yellow Boxes  
Automatically Generated  
Please Leave White Boxes Empty

COLA 0.0%

| Object Code                                   | Description  | Startup            | 2011-12          | 2012-13          | 2013-14          | 2014-15          | 2015-16            |
|---|--|--------------------|------------------|------------------|------------------|------------------|--------------------|
| <b>REVENUES</b>                               |  |                    |                  |                  |                  |                  |                    |
| <b>Revenue Limit Sources</b>                  |  |                    |                  |                  |                  |                  |                    |
| 8015  | General Purpose Entitlement Block Grant                |                    |                  |                  |                  |                  |                    |
|   | Grades K - 3   | \$4,123            | \$272,746        | \$311,710        | \$389,638        | \$428,601        | \$467,565          |
|   | Grades 4 - 6   | \$4,195            | \$158,584        | \$198,230        | \$198,230        | \$218,053        | \$237,876          |
|   | Grades 7 - 8   | \$4,341            | \$82,039         | \$82,039         | \$82,039         | \$82,039         | \$82,039           |
|   | Grades 9 - 12  |                    | \$-              | \$-              | \$-              | \$-              | \$-                |
|   | <b>Total, Revenue Limit Sources</b>                    |                    | <b>\$513,370</b> | <b>\$591,980</b> | <b>\$669,907</b> | <b>\$728,694</b> | <b>\$787,481</b>   |
| <b>Federal Revenues</b>                       |  |                    |                  |                  |                  |                  |                    |
| 8290  | No Child Left Behind (Title I)                         |                    | \$-              | \$-              | \$-              | \$-              | \$-                |
| 8110  | CDE PCS Grant  | \$126,356          | \$298,644        | \$150,000        | \$-              | \$-              | \$-                |
| 8190  | EESA/Math & Science                                    |                    | \$-              | \$-              | \$-              | \$-              | \$-                |
| 8220  | Child Nutrition - Federal                              |                    | \$-              | \$-              | \$-              | \$-              | \$-                |
| 8260-8299                                     | Other Federal Revenues                                 |                    | \$-              | \$-              | \$-              | \$-              | \$-                |
|   | <b>Total, Federal Revenues</b>                         | <b>\$126,356</b>   | <b>\$298,644</b> | <b>\$150,000</b> | <b>\$-</b>       | <b>\$-</b>       | <b>\$-</b>         |
| <b>Other State Revenue</b>                    |  |                    |                  |                  |                  |                  |                    |
| 8480  | Categorical Block Grant                                | \$396              | \$48,679         | \$56,169         | \$63,658         | \$69,275         | \$74,892           |
| 8321  | Special Education - State                              |                    | \$-              | \$-              | \$-              | \$-              | \$-                |
| 8556  | State Lottery  | \$130              | \$15,971         | \$18,428         | \$20,885         | \$22,727         | \$-                |
| 8536  | Class Size Reduction                                   | \$0                | 0                | 0                | 0                | 0                | \$-                |
| 8584  | EIA  | \$308              | \$-              | \$-              | \$-              | \$-              | \$-                |
| 8536  | All Other State Revenues                               |                    | \$-              | \$-              | \$-              | \$-              | \$-                |
|   | <b>Total, Other State Revenues</b>                     |                    | <b>\$48,679</b>  | <b>\$72,139</b>  | <b>\$82,085</b>  | <b>\$90,159</b>  | <b>\$97,619</b>    |
| <b>Other Local Revenue</b>                    |  |                    |                  |                  |                  |                  |                    |
| 8600  | Transfers from Sponsoring LEA                          |                    | \$-              | \$-              | \$-              | \$-              | \$-                |
| 8660  | Interest   |                    | \$-              | \$-              | \$-              | \$-              | \$-                |
| 8699  | Fundraising  | \$20,000           | \$85,000         | \$90,000         | \$95,000         | \$105,000        | \$115,000          |
| 8700  | Other Grants   |                    | \$-              | \$-              | \$-              | \$-              | \$-                |
| 8710  | All Other Local Revenues                               |                    | \$-              | \$-              | \$-              | \$-              | \$-                |
| 8979  | Loan Financing (e.g. Charter School Revolving Loan)    |                    | \$-              | \$-              | \$-              | \$-              | \$-                |
|   | <b>Total, Local Revenues</b>                           | <b>\$20,000</b>    | <b>\$85,000</b>  | <b>\$90,000</b>  | <b>\$95,000</b>  | <b>\$105,000</b> | <b>\$115,000</b>   |
|   | <b>TOTAL REVENUES</b>                                  | <b>\$146,356</b>   | <b>\$945,693</b> | <b>\$904,119</b> | <b>\$846,992</b> | <b>\$923,853</b> | <b>\$1,000,100</b> |
| <b>EXPENDITURES</b>                           |  |                    |                  |                  |                  |                  |                    |
| <b>Certificated Salaries</b>                  |  |                    |                  |                  |                  |                  |                    |
| 1100  | Teacher Salaries                                       |                    | \$240,000        | \$282,800        | \$326,432        | \$329,696        | \$374,617          |
| 1170  | Substitute Teacher Salaries (4% of Teacher Salaries)   |                    | \$9,600          | \$11,312         | \$13,057         | \$13,188         | \$14,985           |
| 1200  | Certificated Pupil Support/Teacher Aide Salaries       |                    | \$-              | \$-              | \$-              | \$-              | \$-                |
| 1300  | Certificated Supervisor and Administrator Salaries     |                    | \$-              | \$-              | \$-              | \$-              | \$-                |
| 1900  | Other Certificated Salaries                            |                    | \$-              | \$-              | \$-              | \$-              | \$-                |
|   | <b>Total, Certificated Salaries</b>                    |                    | <b>\$249,600</b> | <b>\$294,112</b> | <b>\$339,489</b> | <b>\$342,884</b> | <b>\$389,602</b>   |
| <b>Classified (non-certificated) Salaries</b> |  |                    |                  |                  |                  |                  |                    |
| 2100  | Instructional Aide Salaries                            |                    | \$45,000         | \$53,025         | \$61,206         | \$61,818         | \$70,241           |
| 2200  | Non-certificated Support Salaries                      |                    | \$-              | \$-              | \$-              | \$-              | \$-                |
| 2300  | Non-certificated Supervisor and Administrator Salaries |                    | \$50,000         | \$50,500         | \$51,005         | \$51,515         | \$52,030           |
| 2400  | Clerical and Office Salaries                           |                    | \$30,000         | \$30,300         | \$30,603         | \$30,909         | \$31,218           |
| 2900  | Other Non-certificated Salaries (IT support, etc.)     |                    | \$-              | \$-              | \$-              | \$-              | \$-                |
|   | <b>Total, Non-certificated Salaries</b>                | <b>\$39,500.00</b> | <b>\$125,000</b> | <b>\$133,825</b> | <b>\$142,814</b> | <b>\$144,242</b> | <b>\$153,489</b>   |

Year 1 Expenses as % of Revenue

|            |  |
|------------|--|
| 25%        | Certificated Salaries                                  |
| 25%        | Teacher Salaries                                       |
| 1%         | Substitute Teacher Salaries (4% of Teacher Salaries)   |
| 0%         | Certificated Pupil Support/Teacher Aide Salaries       |
| 0%         | Certificated Supervisor and Administrator Salaries     |
| 0%         | Other Certificated Salaries                            |
| <b>26%</b> | <b>Total, Certificated Salaries</b>                    |
|            | <b>Classified (non-certificated) Salaries</b>          |
| 5%         | Instructional Aide Salaries                            |
| 0%         | Non-certificated Support Salaries                      |
| 5%         | Non-certificated Supervisor and Administrator Salaries |
| 3%         | Clerical and Office Salaries                           |
| 0%         | Other Non-certificated Salaries (IT support, etc.)     |
| <b>13%</b> | <b>Total, Non-certificated Salaries</b>                |

|             |   |                    |                  |                  |                    |                    |                    |
|-------------|---|--------------------|------------------|------------------|--------------------|--------------------|--------------------|
| 3101-3302   | <b>Employee Benefits</b>  |                    |                  |                  |                    |                    |                    |
|             | STRS/PERS/OASDI/Medicare (10.2%-Certificated;16.87%-Classified) | \$45,568           | \$51,422         | \$57,389         | \$57,963           | \$64,105           |                    |
| 3401-3402   | Health and Welfare Benefits                                     | \$77,000           | \$96,250         | \$118,580        | \$130,438          | \$158,855          |                    |
| 3501-3502   | Unemployment Insurance  | \$3,746            | \$4,279          | \$4,823          | \$4,871            | \$5,431            |                    |
| 3601-3602   | Workers' Compensation Insurance                                 | \$14,984           | \$17,117         | \$19,292         | \$19,485           | \$21,724           |                    |
| 3701-3702   | Retiree Benefits  | \$-                | \$-              | \$-              | \$-                | \$-                |                    |
| 3901-3902   | Other Employee Benefits   | \$-                | \$-              | \$-              | \$-                | \$-                |                    |
|             | <b>Total, Employee Benefits</b>                                 | <b>\$17,782.50</b> | <b>\$141,298</b> | <b>\$169,069</b> | <b>\$200,084</b>   | <b>\$212,757</b>   | <b>\$250,114</b>   |
|             | <b>Books and Supplies</b>                                       |                    |                  |                  |                    |                    |                    |
| 4100        | Approved Textbooks and Core Curricula Materials                 | \$-                | \$22,500         | \$26,010         | \$28,871           | \$31,836           |                    |
| 4200        | Books and Other Reference Materials                             | \$-                | \$-              | \$-              | \$-                | \$-                |                    |
| 4300        | Materials and Supplies  | \$-                | \$22,500         | \$26,010         | \$28,871           | \$31,836           |                    |
| 4400        | Non-capitalized Equipment(computers, printers, servers)         | \$-                | \$-              | \$-              | \$-                | \$-                |                    |
| 4700        | Food  | \$-                | \$-              | \$-              | \$-                | \$-                |                    |
|             | <b>Total, Books and Supplies</b>                                | <b>\$58,900.00</b> | <b>\$-</b>       | <b>\$45,000</b>  | <b>\$52,020</b>    | <b>\$57,742</b>    | <b>\$63,672</b>    |
|             | <b>Services and Other Operating Expenditures</b>                |                    |                  |                  |                    |                    |                    |
| 5200        | Travel and Conferences  | \$6,000            | \$7,000          | \$8,000          | \$8,000            | \$9,000            |                    |
| 5300        | Dues and Memberships  | \$2,000            | \$2,127          | \$2,255          | \$2,358            | \$2,461            |                    |
| 5400        | Insurance   | \$10,000           | \$10,200         | \$10,404         | \$10,612           | \$10,824           |                    |
| 5500        | Utilities and Housekeeping Services                             | \$-                | \$13,800         | \$15,120         | \$16,442           | \$17,467           |                    |
| 5600        | Rentals, Leases, Repairs, and Noncap. Improvements              | \$35,000.00        | \$88,000         | \$100,200        | \$112,404          | \$130,824          |                    |
| 5800        | Professional/Consulting Services and Operating Expend.          | \$23,000.00        | \$7,500          | \$12,830         | \$13,162           | \$13,245           |                    |
| 5900        | Communications (Phones, ISP, Internet)                          | \$-                | \$3,000          | \$3,050          | \$3,101            | \$3,153            |                    |
|             | <b>Total, Services/Other Operating</b>                          | <b>\$58,000.00</b> | <b>\$130,300</b> | <b>\$150,527</b> | <b>\$165,768</b>   | <b>\$176,447</b>   | <b>\$188,390</b>   |
|             | <b>Capital Outlay</b>   |                    |                  |                  |                    |                    |                    |
| 6100-6170   | Land and Land Improvements                                      | \$-                | \$-              | \$-              | \$-                | \$-                |                    |
| 6200        | Buildings and Improvements of Buildings                         | \$-                | \$-              | \$-              | \$-                | \$-                |                    |
| 6300        | Books and Media for New Libraries                               | \$-                | \$-              | \$-              | \$-                | \$-                |                    |
| 6400        | Equipment (computers, servers, etc. over \$5,000)               | \$-                | \$-              | \$-              | \$-                | \$-                |                    |
| 6490        | Furniture   | \$25,475.00        | \$-              | \$-              | \$-                | \$-                |                    |
| 6500        | Equipment Replacement   | \$-                | \$-              | \$-              | \$-                | \$-                |                    |
|             | <b>Total, Capital Outlay</b>                                    | <b>\$25,475.00</b> | <b>\$-</b>       | <b>\$-</b>       | <b>\$-</b>         | <b>\$-</b>         | <b>\$-</b>         |
|             | <b>Other Outgo</b>  |                    |                  |                  |                    |                    |                    |
| 7110-7143   | Tuition to Other Schools  | \$-                | \$-              | \$-              | \$-                | \$-                |                    |
| 7221-7223SE | Transfers of Apportionment to Other LEAs (except SPED)          | \$-                | \$-              | \$-              | \$-                | \$-                |                    |
| 7221        | Transfers of Apportionment to LEAs (Special Ed)                 | \$85,995           | \$99,225         | \$112,455        | \$122,378          | \$132,300          |                    |
| 7221-7223AO | All Other Transfers of Apportionments to Other LEAs             | \$-                | \$-              | \$-              | \$-                | \$-                |                    |
| 7281        | All Other Transfers   | \$-                | \$-              | \$-              | \$-                | \$-                |                    |
| 7350        | District Oversight (1%-3%) 1% set as default                    | \$5,620            | \$6,481          | \$7,336          | \$7,980            | \$8,624            |                    |
| 7430        | Loan Repayment  | \$-                | \$-              | \$-              | \$-                | \$-                |                    |
| 7438        | Debt Interest   | \$-                | \$-              | \$-              | \$-                | \$-                |                    |
|             | <b>Total, Other Outgo</b>                                       | <b>\$-</b>         | <b>\$91,615</b>  | <b>\$105,706</b> | <b>\$119,791</b>   | <b>\$130,357</b>   | <b>\$140,924</b>   |
|             | <b>TOTAL EXPENDITURES</b>                                       | <b>\$199,658</b>   | <b>\$737,813</b> | <b>\$898,239</b> | <b>\$1,019,965</b> | <b>\$1,064,430</b> | <b>\$1,186,192</b> |
|             | Cash Reserve Requirement ( 5% of Categorical and Block Grants)  | \$28,102           | \$4,305          | \$4,271          | \$3,220            | \$3,220            |                    |
|             | <b>Excess of Revenues over Expenditures and Reserve</b>         | <b>\$(53,302)</b>  | <b>\$179,778</b> | <b>\$1,575</b>   | <b>\$(177,244)</b> | <b>\$(143,797)</b> | <b>\$(189,312)</b> |
|             | Beginning Cash Balance (less reserves)                          | \$-                | \$(53,302)       | \$126,476        | \$128,051          | \$(49,193)         | \$(192,989)        |
|             | Net Cash Balance  | \$(53,302)         | \$126,476        | \$128,051        | \$(49,193)         | \$(192,989)        | \$(382,302)        |
|             | Cumulative Reserve Total  | \$28,102           | \$32,407         | \$36,678         | \$39,898           | \$43,119           |                    |
|             | <b>Total Cash Balance Including Reserves</b>                    | <b>\$(53,302)</b>  | <b>\$154,579</b> | <b>\$160,458</b> | <b>\$(12,514)</b>  | <b>\$(153,091)</b> | <b>\$(339,183)</b> |

|            |   |
|------------|---|
| 5%         | <b>Employee Benefits</b>  |
|            | STRS/PERS/OASDI/Medicare (10.2%-Certificated;16.87%-Classified) |
| 8%         | Health and Welfare Benefits                                     |
| 0%         | Unemployment Insurance  |
| 2%         | Workers' Compensation Insurance                                 |
| 0%         | Retiree Benefits  |
| 0%         | Other Employee Benefits   |
| <b>15%</b> | <b>Total, Employee Benefits</b>                                 |
|            | <b>Books and Supplies</b>                                       |
| 0%         | Approved Textbooks and Core Curricula Materials                 |
| 0%         | Books and Other Reference Materials                             |
| 0%         | Materials and Supplies  |
| 0%         | Non-capitalized Equipment(computers, printers, servers)         |
| 0%         | Food  |
| <b>0%</b>  | <b>Total, Books and Supplies</b>                                |
|            | <b>Services and Other Operating Expenditures</b>                |
| 1%         | Travel and Conferences  |
| 0%         | Dues and Memberships  |
| 1%         | Insurance   |
| 1%         | Utilities and Housekeeping Services                             |
| 9%         | Rentals, Leases, Repairs, and Noncap. Improvements              |
| 1%         | Professional/Consulting Services and Operating Expend.          |
| 0%         | Communications (Phones, ISP, Internet)                          |
| <b>14%</b> | <b>Total, Services/Other Operating</b>                          |
|            | <b>Capital Outlay</b>   |
| 0%         | Land and Land Improvements                                      |
| 0%         | Buildings and Improvements of Buildings                         |
| 0%         | Books and Media for New Libraries                               |
| 0%         | Equipment (computers, servers, etc. over \$5,000)               |
| 0%         | Furniture   |
| 0%         | Equipment Replacement   |
| <b>0%</b>  | <b>Total, Capital Outlay</b>                                    |
|            | <b>Other Outgo</b>  |
| 0%         | Tuition to Other Schools  |
| 0%         | Transfers of Apportionment to Other LEAs (except SPED)          |
| 9%         | Transfers of Apportionment to LEAs (Special Ed)                 |
| 0%         | All Other Transfers of Apportionments to Other LEAs             |
| 0%         | All Other Transfers   |
| 1%         | District Oversight (1%-3%) 1% set as default                    |
| 0%         | Loan Repayment  |
| 0%         | Debt Interest   |
| <b>10%</b> | <b>Total, Other Outgo</b>                                       |
| <b>78%</b> | <b>TOTAL EXPENDITURES</b>                                       |

You may fill in estimates here or use the 5000 series breakdown worksheet.



**CASH FLOW PROJECTION**

School Name:

Operating Years:

Year 1 - Year 5

Time Period:

|                               |
|-------------------------------|
| Enter Data in Yellow Boxes    |
| Automatically Generated       |
| Please Leave Gray Boxes Empty |

Note: Your Fundraising, Grants, Local Revenue, and Loan Financing has not been automatically entered into this worksheet as each school will expect to receive this revenue at different times of the year. The amount you've allocated in your planning budget is noted in Column A. Please distribute this revenue throughout the year based on when you will receive the funds.

We have delayed State Aid funding by one month in this spreadsheet to reflect better when schools actually receive funds

| Year 1 of Operations  | Jul               | Aug               | Sep               | Oct               | Nov             | Dec              | Jan               | Feb             | Mar              | Apr               | May              | Jun               | Accrued Year 1    | Total            |
|---|-------------------|-------------------|-------------------|-------------------|-----------------|------------------|-------------------|-----------------|------------------|-------------------|------------------|-------------------|-------------------|------------------|
| <b>BEGINNING CASH</b>   | <b>\$(53,302)</b> | <b>\$(55,132)</b> | <b>\$(30,433)</b> | <b>\$49,141</b>   | <b>\$455</b>    | <b>\$1,768</b>   | <b>\$67,336</b>   | <b>\$18,650</b> | <b>\$19,964</b>  | <b>\$14,593</b>   | <b>\$(3,528)</b> | <b>\$3,350</b>    | <b>\$(19,771)</b> |                  |
| <b>REVENUE</b>  |                   |                   |                   |                   |                 |                  |                   |                 |                  |                   |                  |                   |                   |                  |
| <b>Revenue Limit Sources</b>  |                   |                   |                   |                   |                 |                  |                   |                 |                  |                   |                  |                   |                   |                  |
| General Purpose Entitlement Block Grant - State Aid Portion             |                   |                   | \$106,370         |                   |                 | \$102,571        |                   |                 | \$28,492         | \$28,492          | \$28,492         | \$28,492          | \$56,984          | \$379,894        |
| General Purpose Entitlement - Local Revenue (In Lieu of Property Tax)   |                   | \$8,009           | \$16,017          | \$10,678          | \$10,678        | \$10,678         | \$10,678          | \$10,678        | \$18,687         | \$9,343           | \$9,343          | \$9,343           | \$9,343           | \$133,476        |
| <b>Federal Revenue</b>  |                   |                   |                   |                   |                 |                  |                   |                 |                  |                   |                  |                   |                   |                  |
| Child Nutrition   |                   |                   |                   | \$-               | \$-             | \$-              | \$-               | \$-             | \$-              | \$-               | \$-              | \$-               | \$-               | \$-              |
| CDE PCS Grant   | \$-               | \$50,000          | \$-               | \$-               | \$50,000        | \$-              | \$-               | \$50,000        | \$-              | \$-               | \$25,000         | \$-               | \$-               | \$175,000        |
| Other Federal Revenue   |                   |                   |                   |                   |                 |                  |                   |                 |                  |                   |                  |                   |                   | \$-              |
| <b>Other State Revenue</b>  |                   |                   |                   |                   |                 |                  |                   |                 |                  |                   |                  |                   |                   |                  |
| Categorical Block Grant   |                   |                   | \$16,551          |                   |                 | \$11,683         |                   |                 | \$6,815          | \$3,408           | \$3,408          | \$3,408           | \$3,408           | \$48,679         |
| Special Education Local Plan Area (SELPA)                               |                   |                   | \$-               |                   |                 |                  |                   |                 | \$-              |                   |                  |                   |                   | \$-              |
| California Lottery (quarterly)  |                   |                   |                   |                   |                 |                  |                   |                 |                  |                   |                  |                   |                   |                  |
| Class Size Reduction  |                   |                   |                   |                   | \$-             |                  |                   |                 |                  | \$-               |                  |                   |                   | \$-              |
| Economic Impact Aid   |                   |                   | \$-               |                   |                 | \$-              |                   |                 | \$-              | \$-               | \$-              | \$-               | \$-               | \$-              |
| All Other State Revenues  |                   |                   |                   | \$-               | \$-             | \$-              | \$-               | \$-             | \$-              | \$-               | \$-              | \$-               | \$-               | \$-              |
| <b>Other Local Revenue</b>  |                   |                   |                   |                   |                 |                  |                   |                 |                  |                   |                  |                   |                   |                  |
| Transfers from LEAS   | \$-               | \$-               | \$-               | \$-               | \$-             | \$-              | \$-               | \$-             | \$-              | \$-               | \$-              | \$-               | \$-               | \$-              |
| Interest  | \$-               | \$-               | \$-               | \$-               | \$-             | \$-              | \$-               | \$-             | \$-              | \$-               | \$-              | \$-               | \$-               | \$-              |
| Fundraising (\$85,000.00 in budget)                                     | \$7,500           | \$7,500           | \$7,500           | \$7,500           | \$7,500         | \$7,500          | \$7,500           | \$7,500         | \$7,500          | \$7,500           | \$7,500          | \$2,500           |                   | \$85,000         |
| Grants (\$00.00 in budget)  | \$-               | \$-               | \$-               | \$-               | \$-             | \$-              | \$-               | \$-             | \$-              | \$-               | \$-              | \$-               | \$-               | \$-              |
| All Other Local Revenue (\$00.00 in budget)                             | \$-               | \$-               | \$-               | \$-               | \$-             | \$-              | \$-               | \$-             | \$-              | \$-               | \$-              | \$-               | \$-               | \$-              |
| Loan Financing (e.g. Charter School Revolving Loan) (\$00.00 in budget) | \$-               | \$-               | \$-               | \$-               | \$-             | \$-              | \$-               | \$-             | \$-              | \$-               | \$-              | \$-               | \$-               | \$-              |
| <b>TOTAL REVENUE</b>  | <b>\$7,500</b>    | <b>\$65,509</b>   | <b>\$146,438</b>  | <b>\$18,178</b>   | <b>\$68,178</b> | <b>\$132,432</b> | <b>\$18,178</b>   | <b>\$68,178</b> | <b>\$61,494</b>  | <b>\$48,743</b>   | <b>\$73,743</b>  | <b>\$43,743</b>   | <b>\$69,735</b>   | <b>\$822,049</b> |
| <b>DISBURSEMENTS</b>  |                   |                   |                   |                   |                 |                  |                   |                 |                  |                   |                  |                   |                   |                  |
| 1000 Certificated Salaries  | \$-               | \$11,232          | \$21,670          | \$21,670          | \$21,670        | \$21,670         | \$21,670          | \$21,670        | \$21,670         | \$21,670          | \$21,670         | \$21,670          | \$21,670          | \$249,600        |
| 2000 Classified Salaries  | \$-               | \$5,625           | \$10,852          | \$10,852          | \$10,852        | \$10,852         | \$10,852          | \$10,852        | \$10,852         | \$10,852          | \$10,852         | \$10,852          | \$10,852          | \$125,000        |
| 3000 Employee Benefits  | \$-               | \$6,358           | \$12,267          | \$12,267          | \$12,267        | \$12,267         | \$12,267          | \$12,267        | \$12,267         | \$12,267          | \$12,267         | \$12,267          | \$12,267          | \$141,298        |
| 4000 Books and Supplies   | \$-               | \$-               | \$-               | \$-               | \$-             | \$-              | \$-               | \$-             | \$-              | \$-               | \$-              | \$-               | \$-               | \$-              |
| 5000 Services and Other Operating Expenditures                          | \$5,429           | \$11,352          | \$11,352          | \$11,352          | \$11,352        | \$11,352         | \$11,352          | \$11,352        | \$11,352         | \$11,352          | \$11,352         | \$11,352          | \$11,352          | \$130,300        |
| 6000 Capital Outlay   | \$-               | \$-               | \$-               | \$-               | \$-             | \$-              | \$-               | \$-             | \$-              | \$-               | \$-              | \$-               | \$-               | \$-              |
| 7000 Other Outgo  | \$3,901           | \$3,901           | \$8,381           | \$8,381           | \$8,381         | \$8,381          | \$8,381           | \$8,381         | \$8,381          | \$8,381           | \$8,381          | \$8,381           | \$8,381           | \$91,615         |
| <b>TOTAL EXPENDITURES</b>   | <b>\$9,330</b>    | <b>\$38,468</b>   | <b>\$64,523</b>   | <b>\$64,523</b>   | <b>\$64,523</b> | <b>\$64,523</b>  | <b>\$64,523</b>   | <b>\$64,523</b> | <b>\$64,523</b>  | <b>\$64,523</b>   | <b>\$64,523</b>  | <b>\$64,523</b>   | <b>\$44,789</b>   | <b>\$737,813</b> |
| <b>REVENUE LESS EXPENDITURES</b>  | <b>\$(1,830)</b>  | <b>\$27,040</b>   | <b>\$81,916</b>   | <b>\$(46,344)</b> | <b>\$3,656</b>  | <b>\$67,910</b>  | <b>\$(46,344)</b> | <b>\$3,656</b>  | <b>\$(3,029)</b> | <b>\$(15,780)</b> | <b>\$9,220</b>   | <b>\$(20,780)</b> | <b>\$24,946</b>   | <b>\$84,236</b>  |
| Reserve Requirement   |                   | \$2,342           | \$2,342           | \$2,342           | \$2,342         | \$2,342          | \$2,342           | \$2,342         | \$2,342          | \$2,342           | \$2,342          | \$2,342           | \$2,342           | \$28,102         |
| <b>NET INCREASE (DECREASE)</b>  | <b>\$(1,830)</b>  | <b>\$24,698</b>   | <b>\$79,574</b>   | <b>\$(48,686)</b> | <b>\$1,314</b>  | <b>\$65,568</b>  | <b>\$(48,686)</b> | <b>\$1,314</b>  | <b>\$(5,371)</b> | <b>\$(18,121)</b> | <b>\$6,679</b>   | <b>\$(23,121)</b> | <b>\$22,604</b>   | <b>\$56,134</b>  |
| <b>CASH BALANCE</b>   | <b>\$(55,132)</b> | <b>\$(30,433)</b> | <b>\$49,141</b>   | <b>\$455</b>      | <b>\$1,768</b>  | <b>\$67,336</b>  | <b>\$18,650</b>   | <b>\$19,964</b> | <b>\$14,593</b>  | <b>\$(3,528)</b>  | <b>\$3,350</b>   | <b>\$(19,771)</b> | <b>\$2,832</b>    | <b>\$2,832</b>   |
| <b>CASH BALANCE WITH RESERVES</b>                                       | <b>\$(55,132)</b> | <b>\$(28,091)</b> | <b>\$53,825</b>   | <b>\$7,480</b>    | <b>\$11,136</b> | <b>\$79,046</b>  | <b>\$32,701</b>   | <b>\$36,357</b> | <b>\$33,328</b>  | <b>\$17,548</b>   | <b>\$26,769</b>  | <b>\$5,989</b>    | <b>\$30,935</b>   | <b>\$30,935</b>  |

Year 2 of Operations (based on 2009-10 cash flow)

|   | Jul             | Aug               | Sep               | Oct               | Nov              | Dec               | Jan              | Feb              | Mar               | Apr               | May               | Jun               | Accrued Year 2   | Total             |
|---|-----------------|-------------------|-------------------|-------------------|------------------|-------------------|------------------|------------------|-------------------|-------------------|-------------------|-------------------|------------------|-------------------|
| <b>BEGINNING CASH</b>   | \$2,832         | \$7,568           | \$(7,397)         | \$(59,029)        | \$(82,410)       | \$(66,144)        | \$(97,752)       | \$(101,215)      | \$(62,804)        | \$(106,192)       | \$(130,149)       | \$(162,441)       | \$(195,034)      |                   |
| <b>REVENUE</b>  |                 |                   |                   |                   |                  |                   |                  |                  |                   |                   |                   |                   |                  |                   |
| <b>Revenue Limit Sources</b>  |                 |                   |                   |                   |                  |                   |                  |                  |                   |                   |                   |                   |                  |                   |
| General Purpose Entitlement Block Grant - State Aid Portion             |                 | \$3,571           | \$-               | \$34,190          | \$53,337         | \$17,095          | \$49,234         | \$51,286         | \$1,403           | \$25,257          | \$16,922          | \$12,629          | \$173,140        | \$438,065         |
| General Purpose Entitlement - Local Revenue (In Lieu of Property Tax)   | \$8,009         | \$16,017          | \$10,678          | \$10,678          | \$10,678         | \$10,678          | \$10,678         | \$25,500         | \$12,750          | \$12,750          | \$12,750          | \$12,750          |                  | \$153,915         |
| <b>Federal Revenue</b>  |                 |                   |                   |                   |                  |                   |                  |                  |                   |                   |                   |                   |                  |                   |
| Child Nutrition   |                 |                   |                   | \$-               | \$-              | \$-               | \$-              | \$-              | \$-               | \$-               | \$-               | \$-               | \$-              | \$-               |
| CDE PCS Grant   | \$-             | \$25,000          | \$-               | \$-               | \$25,000         | \$-               | \$-              | \$25,000         | \$-               | \$-               | \$-               | \$-               | \$-              | \$75,000          |
| Other Federal Revenue   |                 |                   |                   |                   |                  |                   |                  |                  |                   |                   |                   |                   |                  | \$-               |
| <b>Other State Revenue</b>  |                 |                   |                   |                   |                  |                   |                  |                  |                   |                   |                   |                   |                  |                   |
| Categorical Block Grant   |                 | \$2,921           | \$5,842           | \$3,894           | \$3,894          | \$3,894           | \$3,894          | \$3,894          | \$10,610          | \$5,305           | \$5,305           | \$5,305           | \$1,410          | \$56,169          |
| Special Education Local Plan Area (SELPA)                               |                 |                   | \$-               |                   |                  |                   |                  |                  |                   |                   |                   |                   |                  | \$-               |
| <b>California Lottery (quarterly)</b>                                   |                 |                   | \$3,993           |                   |                  | \$3,993           |                  |                  | \$3,993           |                   |                   | \$3,993           |                  | \$15,971          |
| Class Size Reduction  |                 |                   |                   |                   | \$-              |                   |                  |                  |                   | \$-               |                   |                   |                  | \$-               |
| Economic Impact Aid   |                 | \$-               | \$-               | \$-               | \$-              | \$-               | \$-              | \$-              | \$-               | \$-               | \$-               | \$-               | \$-              | \$-               |
| All Other State Revenues  |                 |                   |                   | \$-               | \$-              | \$-               | \$-              | \$-              | \$-               | \$-               | \$-               | \$-               | \$-              | \$-               |
| <b>Other Local Revenue</b>  |                 |                   |                   |                   |                  |                   |                  |                  |                   |                   |                   |                   |                  |                   |
| Transfers from LEAS   | \$-             | \$-               | \$-               | \$-               | \$-              | \$-               | \$-              | \$-              | \$-               | \$-               | \$-               | \$-               | \$-              | \$-               |
| Interest  | \$-             | \$-               | \$-               | \$-               | \$-              | \$-               | \$-              | \$-              | \$-               | \$-               | \$-               | \$-               | \$-              | \$-               |
| Fundraising (\$90,000.00 in budget)                                     | \$7,500         | \$7,500           | \$7,500           | \$7,500           | \$7,500          | \$7,500           | \$7,500          | \$7,500          | \$7,500           | \$7,500           | \$7,500           | \$7,500           | \$7,500          | \$90,000          |
| Grants (\$00.00 in budget)  | \$-             | \$-               | \$-               | \$-               | \$-              | \$-               | \$-              | \$-              | \$-               | \$-               | \$-               | \$-               | \$-              | \$-               |
| All Other Local Revenue (\$00.00 in budget)                             | \$-             | \$-               | \$-               | \$-               | \$-              | \$-               | \$-              | \$-              | \$-               | \$-               | \$-               | \$-               | \$-              | \$-               |
| Loan Financing (e.g. Charter School Revolving Loan) (\$00.00 in budget) | \$-             | \$-               | \$-               | \$-               | \$-              | \$-               | \$-              | \$-              | \$-               | \$-               | \$-               | \$-               | \$-              | \$-               |
| <b>TOTAL REVENUE</b>  | <b>\$15,509</b> | <b>\$55,009</b>   | <b>\$28,012</b>   | <b>\$56,263</b>   | <b>\$100,410</b> | <b>\$43,160</b>   | <b>\$71,307</b>  | <b>\$113,180</b> | <b>\$36,255</b>   | <b>\$50,812</b>   | <b>\$42,477</b>   | <b>\$42,176</b>   | <b>\$174,550</b> | <b>\$829,119</b>  |
| <b>DISBURSEMENTS</b>  |                 |                   |                   |                   |                  |                   |                  |                  |                   |                   |                   |                   |                  |                   |
| 1000 Certificated Salaries  | \$-             | \$24,509          | \$24,509          | \$24,509          | \$24,509         | \$24,509          | \$24,509         | \$24,509         | \$24,509          | \$24,509          | \$24,509          | \$24,509          | \$24,509         | \$294,112         |
| 2000 Classified Salaries  | \$-             | \$11,152          | \$11,152          | \$11,152          | \$11,152         | \$11,152          | \$11,152         | \$11,152         | \$11,152          | \$11,152          | \$11,152          | \$11,152          | \$11,152         | \$133,825         |
| 3000 Employee Benefits  | \$-             | \$14,089          | \$14,089          | \$14,089          | \$14,089         | \$14,089          | \$14,089         | \$14,089         | \$14,089          | \$14,089          | \$14,089          | \$14,089          | \$14,089         | \$169,069         |
| 4000 Books and Supplies   | \$-             | \$2,250           | \$6,750           | \$6,750           | \$11,250         | \$1,875           | \$1,875          | \$1,875          | \$6,750           | \$1,875           | \$1,875           | \$1,875           | \$1,875          | \$45,000          |
| 5000 Services and Other Operating Expenditures                          | \$6,272         | \$13,114          | \$13,114          | \$13,114          | \$13,114         | \$13,114          | \$13,114         | \$13,114         | \$13,114          | \$13,114          | \$13,114          | \$13,114          | \$13,114         | \$150,527         |
| 6000 Capital Outlay   | \$-             | \$-               | \$-               | \$-               | \$-              | \$-               | \$-              | \$-              | \$-               | \$-               | \$-               | \$-               | \$-              | \$-               |
| 7000 Other Outgo  | \$4,501         | \$4,501           | \$9,670           | \$9,670           | \$9,670          | \$9,670           | \$9,670          | \$9,670          | \$9,670           | \$9,670           | \$9,670           | \$9,670           | \$9,670          | \$105,706         |
| <b>TOTAL EXPENDITURES</b>   | <b>\$10,773</b> | <b>\$69,616</b>   | <b>\$79,285</b>   | <b>\$79,285</b>   | <b>\$83,785</b>  | <b>\$74,410</b>   | <b>\$74,410</b>  | <b>\$74,410</b>  | <b>\$79,285</b>   | <b>\$74,410</b>   | <b>\$74,410</b>   | <b>\$74,410</b>   | <b>\$49,750</b>  | <b>\$898,239</b>  |
| <b>REVENUE LESS EXPENDITURES</b>  | \$4,736         | \$(14,607)        | \$(51,273)        | \$(23,022)        | \$16,624         | \$(31,250)        | \$(3,103)        | \$38,769         | \$(43,030)        | \$(23,598)        | \$(31,933)        | \$(32,234)        | \$124,800        | \$(69,120)        |
| Reserve Requirement   |                 | \$359             | \$359             | \$359             | \$359            | \$359             | \$359            | \$359            | \$359             | \$359             | \$359             | \$359             | \$359            | \$4,305           |
| <b>NET INCREASE (DECREASE)</b>  | <b>\$4,736</b>  | <b>\$(14,965)</b> | <b>\$(51,632)</b> | <b>\$(23,381)</b> | <b>\$16,266</b>  | <b>\$(31,608)</b> | <b>\$(3,462)</b> | <b>\$38,411</b>  | <b>\$(43,389)</b> | <b>\$(23,957)</b> | <b>\$(32,292)</b> | <b>\$(32,593)</b> | <b>\$124,441</b> | <b>\$(73,425)</b> |
| <b>CASH BALANCE</b>   | \$7,568         | \$(7,397)         | \$(59,029)        | \$(82,410)        | \$(66,144)       | \$(97,752)        | \$(101,215)      | \$(62,804)       | \$(106,192)       | \$(130,149)       | \$(162,441)       | \$(195,034)       | \$(70,593)       | \$(70,593)        |
| <b>CASH BALANCE WITH RESERVES</b>                                       | \$35,670        | \$21,064          | \$(30,209)        | \$(53,231)        | \$(36,607)       | \$(67,856)        | \$(70,960)       | \$(32,190)       | \$(75,220)        | \$(98,818)        | \$(130,751)       | \$(162,985)       | \$(38,186)       | \$(38,186)        |





|                                   |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |
|-----------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| <b>TOTAL EXPENDITURES</b>         | <b>\$12,903</b>    | <b>\$82,134</b>    | <b>\$94,283</b>    | <b>\$94,283</b>    | <b>\$100,057</b>   | <b>\$88,027</b>    | <b>\$88,027</b>    | <b>\$88,027</b>    | <b>\$88,027</b>    | <b>\$94,283</b>    | <b>\$88,027</b>    | <b>\$88,027</b>    | <b>\$88,027</b>    | <b>\$58,324</b>    | <b>\$1,064,430</b> |
| <b>REVENUE LESS EXPENDITURES</b>  | <b>\$(2,452)</b>   | <b>\$(52,753)</b>  | <b>\$(67,489)</b>  | <b>\$(30,640)</b>  | <b>\$(11,430)</b>  | <b>\$(41,472)</b>  | <b>\$(4,754)</b>   | <b>\$13,468</b>    | <b>\$(60,171)</b>  | <b>\$(37,004)</b>  | <b>\$(46,918)</b>  | <b>\$(46,804)</b>  | <b>\$(46,804)</b>  | <b>\$142,843</b>   | <b>\$(245,576)</b> |
| Reserve Requirement               |                    | \$268              | \$268              | \$268              | \$268              | \$268              | \$268              | \$268              | \$268              | \$268              | \$268              | \$268              | \$268              | \$268              | \$3,220            |
| <b>NET INCREASE (DECREASE)</b>    | <b>\$(2,452)</b>   | <b>\$(53,021)</b>  | <b>\$(67,757)</b>  | <b>\$(30,909)</b>  | <b>\$(11,698)</b>  | <b>\$(41,740)</b>  | <b>\$(5,022)</b>   | <b>\$13,200</b>    | <b>\$(60,439)</b>  | <b>\$(37,273)</b>  | <b>\$(47,187)</b>  | <b>\$(47,073)</b>  | <b>\$(47,073)</b>  | <b>\$142,575</b>   | <b>\$(248,797)</b> |
| <b>CASH BALANCE</b>               | <b>\$(250,289)</b> | <b>\$(303,310)</b> | <b>\$(371,067)</b> | <b>\$(401,976)</b> | <b>\$(413,674)</b> | <b>\$(455,414)</b> | <b>\$(460,436)</b> | <b>\$(447,236)</b> | <b>\$(507,675)</b> | <b>\$(544,948)</b> | <b>\$(592,135)</b> | <b>\$(639,208)</b> | <b>\$(496,633)</b> | <b>\$(496,633)</b> |                    |
| <b>CASH BALANCE WITH RESERVES</b> | <b>\$(213,610)</b> | <b>\$(266,364)</b> | <b>\$(333,852)</b> | <b>\$(364,493)</b> | <b>\$(375,922)</b> | <b>\$(417,394)</b> | <b>\$(422,148)</b> | <b>\$(408,679)</b> | <b>\$(468,850)</b> | <b>\$(505,855)</b> | <b>\$(552,773)</b> | <b>\$(599,578)</b> | <b>\$(456,735)</b> | <b>\$(456,735)</b> |                    |

| Year 5 of Operations  |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                      |                      |                    |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|----------------------|----------------------|--------------------|
|   | Jul                | Aug                | Sep                | Oct                | Nov                | Dec                | Jan                | Feb                | Mar                | Apr                | May                | Jun                  | Accrued Year 5       | Total              |
| <b>BEGINNING CASH</b>   | <b>\$(496,633)</b> | <b>\$(499,116)</b> | <b>\$(559,121)</b> | <b>\$(635,194)</b> | <b>\$(671,189)</b> | <b>\$(754,511)</b> | <b>\$(802,192)</b> | <b>\$(809,935)</b> | <b>\$(798,305)</b> | <b>\$(866,483)</b> | <b>\$(903,823)</b> | <b>\$(953,859)</b>   | <b>\$(1,004,751)</b> |                    |
| <b>REVENUE</b>  |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                      |                      |                    |
| <b>Revenue Limit Sources</b>  |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                      |                      |                    |
| General Purpose Entitlement Block Grant - State Aid Portion             |                    | \$5,069            | \$-                | \$48,531           | \$7,571            | \$24,266           | \$69,885           | \$72,797           | \$2,137            | \$38,467           | \$25,773           | \$19,234             | \$269,007            | \$582,736          |
| General Purpose Entitlement - Local Revenue (In Lieu of Property Tax)   | \$11,368           | \$22,735           | \$15,157           | \$15,157           | \$15,157           | \$15,157           | \$15,157           | \$31,619           | \$15,810           | \$15,810           | \$15,810           | \$15,810             |                      | \$204,745          |
| <b>Federal Revenue</b>  |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                      |                      |                    |
| Child Nutrition   |                    |                    |                    | \$-                | \$-                | \$-                | \$-                | \$-                | \$-                | \$-                | \$-                | \$-                  | \$-                  | \$-                |
| CDE PCS Grant   | \$-                | \$-                | \$-                | \$-                | \$-                | \$-                | \$-                | \$-                | \$-                | \$-                | \$-                | \$-                  | \$-                  | \$-                |
| Other Federal Revenue   |                    |                    |                    |                    |                    |                    |                    |                    | \$-                |                    | \$-                |                      | \$-                  | \$-                |
| <b>Other State Revenue</b>  |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                      |                      |                    |
| Categorical Block Grant   |                    | \$4,156            | \$8,313            | \$5,542            | \$5,542            | \$5,542            | \$5,542            | \$5,542            | \$13,418           | \$6,709            | \$6,709            | \$6,709              | \$1,167              | \$74,892           |
| Special Education Local Plan Area (SELPA)                               |                    |                    | \$-                |                    |                    |                    |                    |                    | \$-                |                    |                    |                      |                      | \$-                |
| California Lottery (quarterly)  |                    |                    | \$5,682            |                    |                    | \$5,682            |                    |                    | \$5,682            |                    |                    | \$5,682              |                      | \$22,727           |
| Class Size Reduction  |                    |                    |                    |                    | \$-                |                    |                    |                    |                    | \$-                |                    |                      |                      | \$-                |
| Economic Impact Aid   |                    | \$-                | \$-                | \$-                | \$-                | \$-                | \$-                | \$-                | \$-                | \$-                | \$-                | \$-                  | \$-                  | \$-                |
| All Other State Revenues  |                    |                    |                    | \$-                | \$-                | \$-                | \$-                | \$-                | \$-                | \$-                | \$-                | \$-                  | \$-                  | \$-                |
| <b>Other Local Revenue</b>  |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                      |                      |                    |
| Transfers from LEAS   | \$-                | \$-                | \$-                | \$-                | \$-                | \$-                | \$-                | \$-                | \$-                | \$-                | \$-                | \$-                  | \$-                  | \$-                |
| Interest  | \$-                | \$-                | \$-                | \$-                | \$-                | \$-                | \$-                | \$-                | \$-                | \$-                | \$-                | \$-                  | \$-                  | \$-                |
| Fundraising (\$115,000.00 in budget)                                    | \$-                | \$-                | \$-                | \$-                | \$-                | \$-                | \$-                | \$-                | \$-                | \$-                | \$-                | \$-                  | \$-                  | \$-                |
| Grants (\$00.00 in budget)  | \$-                | \$-                | \$-                | \$-                | \$-                | \$-                | \$-                | \$-                | \$-                | \$-                | \$-                | \$-                  | \$-                  | \$-                |
| All Other Local Revenue (\$00.00 in budget)                             | \$-                | \$-                | \$-                | \$-                | \$-                | \$-                | \$-                | \$-                | \$-                | \$-                | \$-                | \$-                  | \$-                  | \$-                |
| Loan Financing (e.g. Charter School Revolving Loan) (\$00.00 in budget) | \$-                | \$-                | \$-                | \$-                | \$-                | \$-                | \$-                | \$-                | \$-                | \$-                | \$-                | \$-                  | \$-                  | \$-                |
| <b>TOTAL REVENUE</b>  | <b>\$11,368</b>    | <b>\$31,961</b>    | <b>\$29,152</b>    | <b>\$69,230</b>    | <b>\$28,270</b>    | <b>\$50,646</b>    | <b>\$90,583</b>    | <b>\$109,958</b>   | <b>\$37,047</b>    | <b>\$60,986</b>    | <b>\$48,292</b>    | <b>\$47,434</b>      | <b>\$270,174</b>     | <b>\$885,100</b>   |
| <b>DISBURSEMENTS</b>  |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                      |                      |                    |
| 1000 Certificated Salaries  | \$-                | \$32,467           | \$32,467           | \$32,467           | \$32,467           | \$32,467           | \$32,467           | \$32,467           | \$32,467           | \$32,467           | \$32,467           | \$32,467             | \$32,467             | \$389,602          |
| 2000 Classified Salaries  | \$-                | \$12,791           | \$12,791           | \$12,791           | \$12,791           | \$12,791           | \$12,791           | \$12,791           | \$12,791           | \$12,791           | \$12,791           | \$12,791             | \$12,791             | \$153,489          |
| 3000 Employee Benefits  | \$-                | \$20,843           | \$20,843           | \$20,843           | \$20,843           | \$20,843           | \$20,843           | \$20,843           | \$20,843           | \$20,843           | \$20,843           | \$20,843             | \$20,843             | \$250,114          |
| 4000 Books and Supplies   | \$-                | \$3,184            | \$9,551            | \$9,551            | \$15,918           | \$2,653            | \$2,653            | \$2,653            | \$9,551            | \$2,653            | \$2,653            | \$2,653              | \$2,653              | \$63,672           |
| 5000 Services and Other Operating Expenditures                          | \$7,850            | \$16,413           | \$16,413           | \$16,413           | \$16,413           | \$16,413           | \$16,413           | \$16,413           | \$16,413           | \$16,413           | \$16,413           | \$16,413             | \$16,413             | \$188,390          |
| 6000 Capital Outlay   | \$-                | \$-                | \$-                | \$-                | \$-                | \$-                | \$-                | \$-                | \$-                | \$-                | \$-                | \$-                  | \$-                  | \$-                |
| 7000 Other Outgo  | \$6,000            | \$6,000            | \$12,892           | \$12,892           | \$12,892           | \$12,892           | \$12,892           | \$12,892           | \$12,892           | \$12,892           | \$12,892           | \$12,892             | \$12,892             | \$140,924          |
| <b>TOTAL EXPENDITURES</b>   | <b>\$13,850</b>    | <b>\$91,697</b>    | <b>\$104,956</b>   | <b>\$104,956</b>   | <b>\$111,324</b>   | <b>\$98,059</b>    | <b>\$98,059</b>    | <b>\$98,059</b>    | <b>\$104,956</b>   | <b>\$98,059</b>    | <b>\$98,059</b>    | <b>\$98,059</b>      | <b>\$66,100</b>      | <b>\$1,186,192</b> |
| <b>REVENUE LESS EXPENDITURES</b>  | <b>\$(2,482)</b>   | <b>\$(59,737)</b>  | <b>\$(75,805)</b>  | <b>\$(35,727)</b>  | <b>\$(83,054)</b>  | <b>\$(47,412)</b>  | <b>\$(7,475)</b>   | <b>\$11,899</b>    | <b>\$(67,910)</b>  | <b>\$(37,072)</b>  | <b>\$(49,767)</b>  | <b>\$(50,624)</b>    | <b>\$204,074</b>     | <b>\$(301,092)</b> |
| Reserve Requirement   |                    | \$268              | \$268              | \$268              | \$268              | \$268              | \$268              | \$268              | \$268              | \$268              | \$268              | \$268                | \$268                | \$3,220            |
| <b>NET INCREASE (DECREASE)</b>  | <b>\$(2,482)</b>   | <b>\$(60,005)</b>  | <b>\$(76,073)</b>  | <b>\$(35,995)</b>  | <b>\$(83,322)</b>  | <b>\$(47,681)</b>  | <b>\$(7,743)</b>   | <b>\$11,631</b>    | <b>\$(68,178)</b>  | <b>\$(37,341)</b>  | <b>\$(50,035)</b>  | <b>\$(50,893)</b>    | <b>\$203,805</b>     | <b>\$(304,312)</b> |
| <b>CASH BALANCE</b>   | <b>\$(499,116)</b> | <b>\$(559,121)</b> | <b>\$(635,194)</b> | <b>\$(671,189)</b> | <b>\$(754,511)</b> | <b>\$(802,192)</b> | <b>\$(809,935)</b> | <b>\$(798,305)</b> | <b>\$(866,483)</b> | <b>\$(903,823)</b> | <b>\$(953,859)</b> | <b>\$(1,004,751)</b> | <b>\$(800,946)</b>   | <b>\$(800,946)</b> |
| <b>CASH BALANCE WITH RESERVES</b>                                       | <b>\$(459,217)</b> | <b>\$(518,954)</b> | <b>\$(594,759)</b> | <b>\$(630,486)</b> | <b>\$(713,539)</b> | <b>\$(760,952)</b> | <b>\$(768,427)</b> | <b>\$(756,528)</b> | <b>\$(824,437)</b> | <b>\$(861,510)</b> | <b>\$(911,277)</b> | <b>\$(961,901)</b>   | <b>\$(757,827)</b>   | <b>\$(757,827)</b> |

|   | one | two | three | four | five |
|---|-----|-----|-------|------|------|
| K | 20  | 20  | 30    | 30   | 30   |
| 1 | 20  | 20  | 30    | 30   | 30   |
| 2 | 20  | 20  | 20    | 30   | 30   |
| 3 | 10  | 20  | 20    | 20   | 30   |
| 4 | 10  | 20  | 20    | 20   | 20   |
| 5 | 15  | 15  | 15    | 20   | 20   |
| 6 | 15  | 15  | 15    | 15   | 20   |
| 7 | 10  | 10  | 10    | 10   | 10   |
| 8 | 10  | 10  | 10    | 10   | 10   |
|   | 130 | 150 | 170   | 185  | 200  |

|            |     |     |     |     |     |
|------------|-----|-----|-----|-----|-----|
| Grades K-3 | 70  | 80  | 100 | 110 | 120 |
| Grades 4-6 | 40  | 50  | 50  | 55  | 60  |
| Grades 7-8 | 20  | 20  | 20  | 20  | 20  |
|            | 130 | 150 | 170 | 185 | 200 |

|   |   |   |   |   |
|---|---|---|---|---|
| 6 | 7 | 8 | 8 | 9 |
|---|---|---|---|---|



## 5000 Series Breakdown Services and Other Operating Expense

This an **optional** worksheet created to assist you in thinking about some of the specific expenses in each sub-category of the 5000 series. Please feel free to not enter expenses in some line items and to add additional line items for expenses specific to your school.

| Line Item                                     | Year 1          | Year 2           | Year 3           | Year 4           | Year 5           |                 |
|---|-----------------|------------------|------------------|------------------|------------------|-----------------|
| <b>Travel and Conferences</b>                 |                 |                  |                  |                  |                  |                 |
| Teacher Conference Fees                       | \$6,000         | \$7,000          | \$8,000          | \$8,000          | \$9,000          |                 |
| Teacher Travel                                | \$-             | \$-              | \$-              | \$-              | \$-              |                 |
| Administration Conference Fees                | \$-             | \$-              | \$-              | \$-              | \$-              |                 |
| Adminstration Travel                          | \$-             | \$-              | \$-              | \$-              | \$-              |                 |
| <b>TOTAL 5200</b>                             | <b>\$6,000</b>  | <b>\$7,000</b>   | <b>\$8,000</b>   | <b>\$8,000</b>   | <b>\$9,000</b>   |                 |
| <b>Dues and Membership</b>                    |                 |                  |                  |                  |                  |                 |
| California Charter Schools Assoc Membership   | \$650           | \$750            | \$850            | \$925            | \$1,000          |                 |
| Other Membership Dues                         | \$1,350         | \$1,377          | \$1,405          | \$1,433          | \$1,461          | per Sando 50%   |
| <b>TOTAL 5300</b>                             | <b>\$2,000</b>  | <b>\$2,127</b>   | <b>\$2,255</b>   | <b>\$2,358</b>   | <b>\$2,461</b>   |                 |
| <b>Insurance</b>                              |                 |                  |                  |                  |                  |                 |
| General Liability Insurance (Including D & O) | \$10,000        | \$10,200         | \$10,404         | \$10,612         | \$10,824         | per Sando       |
| Other Insurance (Board Insurance?)            | \$-             | \$-              | \$-              | \$-              | \$-              |                 |
| <b>TOTAL 5400</b>                             | <b>\$10,000</b> | <b>\$10,200</b>  | <b>\$10,404</b>  | <b>\$10,612</b>  | <b>\$10,824</b>  |                 |
| <b>Utilites and Housekeeping</b>              |                 |                  |                  |                  |                  |                 |
| Power/Electricity                             | \$7,800         | \$9,000          | \$10,200         | \$11,100         | \$12,000         | 60 per student  |
| Water   | \$-             | \$-              | \$-              | \$-              | \$-              |                 |
| Sewer Hookup                                  | \$-             | \$-              | \$-              | \$-              | \$-              |                 |
| Trash/Recyclinig                              | \$-             | \$-              | \$-              | \$-              | \$-              |                 |
| Custodial Service                             | \$6,000         | \$6,120          | \$6,242          | \$6,367          | \$6,495          |                 |
| <b>TOTAL 5500</b>                             | <b>\$13,800</b> | <b>\$15,120</b>  | <b>\$16,442</b>  | <b>\$17,467</b>  | <b>\$18,495</b>  |                 |
| <b>Rentals, Leases, Repairs</b>               |                 |                  |                  |                  |                  |                 |
| Facility Lease                                | \$78,000        | \$90,000         | \$102,000        | \$111,000        | \$120,000        | 600 per student |
| Facility Repairs                              | \$-             | \$-              | \$-              | \$-              | \$-              |                 |
| Copier Lease & Repair Contract                | \$10,000        | \$10,200         | \$10,404         | \$10,612         | \$10,824         | per Sando       |
| Phone System                                  | \$-             | \$-              | \$-              | \$-              | \$-              |                 |
| Other Leases/Contracts                        | \$-             | \$-              | \$-              | \$-              | \$-              |                 |
| <b>TOTAL 5600</b>                             | <b>\$88,000</b> | <b>\$100,200</b> | <b>\$112,404</b> | <b>\$121,612</b> | <b>\$130,824</b> |                 |
| <b>Professional/Consulting Services</b>       |                 |                  |                  |                  |                  |                 |
| Third Party Certification (e.g. WASC)         | \$-             | \$-              | \$-              | \$-              | \$-              |                 |
| Advertising                                   | \$2,000         | \$2,040          | \$2,081          | \$2,122          | \$2,165          |                 |
| Legal Expenses                                | \$2,000         | \$2,040          | \$2,081          | \$2,122          | \$2,165          |                 |
| Education Consulting Services                 | \$-             | \$-              | \$-              | \$-              | \$-              |                 |
| Fundraising/Marketing Consulting Services     | \$-             | \$-              | \$-              | \$-              | \$-              |                 |
| Business Services                             | \$-             | \$-              | \$-              | \$-              | \$-              |                 |
| IT Services                                   | \$-             | \$-              | \$-              | \$-              | \$-              |                 |
| Website Development                           | \$-             | \$-              | \$-              | \$-              | \$-              |                 |
| Workshops for Teacher Development             | \$1,500         | \$1,750          | \$2,000          | \$2,000          | \$2,250          |                 |
| Workshops for Students                        | \$-             | \$-              | \$-              | \$-              | \$-              |                 |
| Student Field Trips                           | \$-             | \$-              | \$-              | \$-              | \$-              |                 |
| Athletics Fees/Use Contracts                  | \$-             | \$-              | \$-              | \$-              | \$-              |                 |
| Other Services                                | \$2,000         | \$7,000          | \$7,000          | \$7,000          | \$7,000          | audit           |
| <b>TOTAL 5800</b>                             | <b>\$7,500</b>  | <b>\$12,830</b>  | <b>\$13,162</b>  | <b>\$13,245</b>  | <b>\$13,580</b>  |                 |
| <b>Communications</b>                         |                 |                  |                  |                  |                  |                 |
| Postage & Postage Meter Rental                | \$1,000         | \$1,020          | \$1,040          | \$1,061          | \$1,082          |                 |
| Landline Phone Service and Long Distance      | \$1,500         | \$1,530          | \$1,561          | \$1,592          | \$1,624          |                 |
| Cell Phone Service                            | \$-             | \$-              | \$-              | \$-              | \$-              |                 |
| Website Hosting                               | \$-             | \$-              | \$-              | \$-              | \$-              |                 |
| Internet Service Provider                     | \$500           | \$500            | \$500            | \$500            | \$500            |                 |
| <b>TOTAL 5900</b>                             | <b>\$3,000</b>  | <b>\$3,050</b>   | <b>\$3,101</b>   | <b>\$3,153</b>   | <b>\$3,206</b>   |                 |



### ASSUMPTION WORKSHEET

School Name:

|                                |
|--------------------------------|
| Enter Data in Yellow Boxes     |
| Automatically Generated        |
| Please Leave White Boxes Empty |

**Worksheet Contains the Following Calculators:**

- 1) Enrollment
- 2) Certificated Staff
- 3) Classified Staff
- 4) Benefits
- 5) Books & Supplies
- 6) Entitlement Block Grant Funding

|                            |                                     |  |   |  |
|----------------------------|-------------------------------------|--|---|--|
| Enter Projected Enrollment | Enter Target ADA %<br>Default = 95% | Enter No. of English Language Learners | Enter No. of Economically Disadvantaged (i.e. below federal poverty line) | Enter No. of Free/Reduced Lunch Students |
|----------------------------|-------------------------------------|--|---|--|

**Click Here to Reset Enrollment Values**

#### Enrollment

#### YEAR ONE

|              | Enrollment | ADA %        | ADA #         | EL # | ED# | FRL # |
|--------------|------------|--------------|---------------|------|-----|-------|
| Grades K-3   | 70         | 94.5%        | 66.15         | -    | -   | -     |
| Grades 4-6   | 40         | 94.5%        | 37.80         | -    | -   | -     |
| Grades 7-8   | 20         | 94.5%        | 18.90         | -    | -   | -     |
| Grades 9-12  | -          | 94.5%        | 0.00          | -    | -   | -     |
| <b>TOTAL</b> | <b>130</b> | <b>94.5%</b> | <b>122.85</b> | -    | -   | -     |

Students Per Teacher  
 17.50 K - 3  
 30.00 4 - 12

#### YEAR TWO

|              | Enrollment | ADA %        | ADA #         | EL # | ED# | FRL # |
|--------------|------------|--------------|---------------|------|-----|-------|
| Grades K-3   | 80         | 94.5%        | 75.60         | -    | -   | -     |
| Grades 4-6   | 50         | 94.5%        | 47.25         | -    | -   | -     |
| Grades 7-8   | 20         | 94.5%        | 18.90         | -    | -   | -     |
| Grades 9-12  | -          | 94.5%        | 0.00          | -    | -   | -     |
| <b>TOTAL</b> | <b>150</b> | <b>94.5%</b> | <b>141.75</b> | -    | -   | -     |

Students Per Teacher  
 20.00 K - 3  
 23.33 4 - 12

#### YEAR THREE

|              | Enrollment | ADA %        | ADA #         | EL # | ED# | FRL # |
|--------------|------------|--------------|---------------|------|-----|-------|
| Grades K-3   | 100        | 94.5%        | 94.50         | -    | -   | -     |
| Grades 4-6   | 50         | 94.5%        | 47.25         | -    | -   | -     |
| Grades 7-8   | 20         | 94.5%        | 18.90         | -    | -   | -     |
| Grades 9-12  | -          | 94.5%        | 0.00          | -    | -   | -     |
| <b>TOTAL</b> | <b>170</b> | <b>94.5%</b> | <b>160.65</b> | -    | -   | -     |

Students Per Teacher  
 20.00 K - 3  
 23.33 4 - 12

#### YEAR FOUR

|             | Enrollment | ADA % | ADA #  | EL # | ED# | FRL # |
|-------------|------------|-------|--------|------|-----|-------|
| Grades K-3  | 110        | 94.5% | 103.95 | -    | -   | -     |
| Grades 4-6  | 55         | 94.5% | 51.98  | -    | -   | -     |
| Grades 7-8  | 20         | 94.5% | 18.90  | -    | -   | -     |
| Grades 9-12 | -          | 94.5% | 0.00   | -    | -   | -     |

Students Per Teacher  
 18.33 K - 3  
 37.50 4 - 12

|              |            |              |               |          |          |          |
|--------------|------------|--------------|---------------|----------|----------|----------|
| <b>TOTAL</b> | <b>185</b> | <b>94.5%</b> | <b>174.83</b> | <b>-</b> | <b>-</b> | <b>-</b> |
|--------------|------------|--------------|---------------|----------|----------|----------|

**YEAR FIVE**

|              | Enrollment | ADA %        | ADA #         | EL #     | ED#      | FRL #    |
|--------------|------------|--------------|---------------|----------|----------|----------|
| Grades K-3   | 120        | 94.5%        | 113.40        | -        | -        | -        |
| Grades 4-6   | 60         | 94.5%        | 56.70         | -        | -        | -        |
| Grades 7-8   | 20         | 94.5%        | 18.90         | -        | -        | -        |
| Grades 9-12  | -          | 94.5%        | 0.00          | -        | -        | -        |
| <b>TOTAL</b> | <b>200</b> | <b>94.5%</b> | <b>189.00</b> | <b>-</b> | <b>-</b> | <b>-</b> |

Students Per Teacher  
 20.00 K - 3  
 26.67 4 - 12

|             |             |
|-------------|-------------|
| <b>COLA</b> | <b>1.0%</b> |
|-------------|-------------|

**Salaries**

**Certificated Staff Salaries**

| 1000       | Teachers   |             |               | Aides   |             |             | Administrators |             |             |
|------------|------------|-------------|---------------|---------|-------------|-------------|----------------|-------------|-------------|
|            | # Teachers | Avg. Salary | Teacher Total | # Aides | Avg. Salary | Aides Total | # Admin        | Avg. Salary | Admin Total |
| Year One   | 6          | 40,000      | \$240,000     |         | \$-         | \$-         |                | \$-         | \$-         |
| Year Two   | 7          | \$40,400    | \$282,800     |         | \$-         | \$-         |                | \$-         | \$-         |
| Year Three | 8          | \$40,804    | \$326,432     |         | \$-         | \$-         |                | \$-         | \$-         |
| Year Four  | 8          | \$41,212    | \$329,696     |         | \$-         | \$-         |                | \$-         | \$-         |
| Year Five  | 9          | \$41,624    | \$374,617     |         | \$-         | \$-         |                | \$-         | \$-         |

**Class Size Reduction Funding**

|            | # of Teachers K-3 | # of Half-Day Kindergarten Students |
|------------|-------------------|-------------------------------------|
| Year One   | 4.0               | 20.0                                |
| Year Two   | 4.0               | 20.0                                |
| Year Three | 5.0               | 30.0                                |
| Year Four  | 6.0               | 30.0                                |
| Year Five  | 6.0               | 30.0                                |

**Classified Staff Salaries**

| 2000       | Aides (Classified) |             |             | Support   |             |               |
|------------|--------------------|-------------|-------------|-----------|-------------|---------------|
|            | # Aides            | Avg. Salary | Aides Total | # Support | Avg. Salary | Support Total |
| Year One   | 3.0                | \$15,000    | \$45,000    | -         | \$-         | \$-           |
| Year Two   | 3.5                | \$15,150    | \$53,025    | -         | \$-         | \$-           |
| Year Three | 4.0                | \$15,302    | \$61,206    | -         | \$-         | \$-           |
| Year Four  | 4.0                | \$15,455    | \$61,818    | -         | \$-         | \$-           |
| Year Five  | 4.5                | \$15,609    | \$70,241    | -         | \$-         | \$-           |

| 2000       | Administrators |             |             | Clerical/Office |             |              | Other (e.g. IT) |             |             |
|------------|----------------|-------------|-------------|-----------------|-------------|--------------|-----------------|-------------|-------------|
|            | # Admin        | Avg. Salary | Admin Total | # Office        | Avg. Salary | Office Total | # Other         | Avg. Salary | Other Total |
| Year One   | 1.0            | \$50,000    | \$50,000    | 1.0             | \$30,000    | \$30,000     | -               | \$-         | \$-         |
| Year Two   | 1.0            | \$50,500    | \$50,500    | 1.0             | \$30,300    | \$30,300     | -               | \$-         | \$-         |
| Year Three | 1.0            | \$51,005    | \$51,005    | 1.0             | \$30,603    | \$30,603     | -               | \$-         | \$-         |
| Year Four  | 1.0            | \$51,515    | \$51,515    | 1.0             | \$30,909    | \$30,909     | -               | \$-         | \$-         |
| Year Five  | 1.0            | \$52,030    | \$52,030    | 1.0             | \$31,218    | \$31,218     | -               | \$-         | \$-         |

**Benefits**

**Staff Benefits and Health Plan**

| 3000     | Benefits | Health Plan Cost (\$/Person) | # employees | Health Plan Total | Total Benefits |
|----------|----------|------------------------------|-------------|-------------------|----------------|
| Year One | \$45,568 | \$7,000                      | 11          | \$77,000          | \$122,568      |
| Year Two | \$51,422 | \$7,700                      | 13          | \$96,250          | \$147,672      |

|            |          |         |    |           |                  |
|------------|----------|---------|----|-----------|------------------|
| Year Three | \$57,389 | \$8,470 | 14 | \$118,580 | <b>\$175,969</b> |
| Year Four  | \$57,963 | \$9,317 | 14 | \$130,438 | <b>\$188,401</b> |

|           |          |          |    |           |                  |
|-----------|----------|----------|----|-----------|------------------|
| Year Five | \$64,105 | \$10,249 | 16 | \$158,855 | <b>\$222,959</b> |
|-----------|----------|----------|----|-----------|------------------|

**Books & Supplies (\$ Per Student)**

| 4000       | Textbooks | Other Books | Supplies | Equipment |
|------------|-----------|-------------|----------|-----------|
| Year One   |           | \$-         |          | \$-       |
| Year Two   | \$150.00  | \$-         | \$150.00 | \$-       |
| Year Three | \$153.00  | \$-         | \$153.00 | \$-       |
| Year Four  | \$156.06  | \$-         | \$156.06 | \$-       |
| Year Five  | \$159.18  | \$-         | \$159.18 | \$-       |

**General Purpose Entitlement Block Grant**

Schools often receive ADA funding from two sources: the state and the local district (also known as "in-lieu of property tax" funding). The total amount is the same regardless of the source, however the timing of the payments varies slightly. Contact your charter authorizer to find out what percentage of the general purpose entitlement they fund. **If unknown, put 100% in the state portion below.**

| 8000           | % from Source |
|----------------|---------------|
| State Portion  | 74%           |
| Local District | 26%           |
| <b>TOTAL</b>   | <b>100%</b>   |

| Total Certificated |
|--------------------|
| \$240,000          |
| \$282,800          |
| \$326,432          |
| \$329,696          |
| \$374,617          |

| Total Classified |
|------------------|
| \$125,000        |
| \$133,825        |
| \$142,814        |
| \$144,242        |
| \$153,489        |