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SUPERINTENDENT
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CHIEF BUSINESS OFFICIAL



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

May 6, 2020

Mr. Jeff Kraunz
Creekside Charter School
1916 Chamonix Place
P.O. Box 2891
Olympic Valley, CA 96146

RE: FY 2019-20 Second Interim Budget Report

Dear Mr. Kraunz:

Thank you for the timely submission of Creekside Charter School's (CCS) 2019-20 Second Interim Budget Report and back up documentation. In accordance with Education Code 47604.32, Newcastle Elementary School District has the responsibility to monitor the fiscal condition of CCS and determine if the school will meet its financial obligations for the current plus two additional fiscal years.

The multi-year projection included with the 2019-20 Second Interim Budget Report reflects CCS will be able to meet its financial obligations for the current and two subsequent years and has been assigned a positive certification by the board. Our review of the report has been completed and based on the data provided to our office it has been accepted.

During our review we observed the following items for which we require additional information with the next interim financial report

Enrollment and Average Daily Attendance

We noted the assumptions tab of the Alternative Format forms and the Local Control Funding Formula (LCFF) calculator identified Average Daily Attendance (ADA) at 99.6% for all three years of the multiyear financial projection. It seems enrollment has been understated as the district shows an average enrollment of 196 which would bring ADA to approximately 97% of enrollment.

Revenue

The MYP indicates that the revenue COLA used for 2020-21 and 2021-22 is higher than projected by the State in January. Instead of using 2.29% for 2020-21, a 3% COLA is indicated. However, a review of the

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

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

LCFF calculator shows that the correct percentages were used. MYP documentation should be adjusted each reporting period to reflect assumptions actually used.

Federal Revenue

The MYP indicates that the current year is the last year for REAP, budgeted at \$28,000 in current year and zero in the future. However, REAP expenses of \$32,800 in 2020-21 and 33,500 in 2021-22 are included in the MYP for teacher salary-intervention. Please advise.

Staffing and Salaries

The assumptions tab on the MYP listed staff as 12 teachers, 1 administrator, 3 classroom aides, 1 support staff and 1 office/clerk. With 200 students, 12 teachers can provide class sizes of approximately 17:1.

Teacher salaries are projected to increase 0.6% in 2020-21 and 2.0% in 2021-22. The assumptions information indicates a zero COLA amount so is this increase due to salary schedule step and column movement? Are any raises projected?

Teacher stipends are cut in half from the current year, dropping from \$40,000 to \$20,000. Is this a programmatic change? Please advise why the need for stipends was reduced by 50%.

The current budget includes Other Benefits of \$6,972 which is eliminated in future projections. What is this one-time benefit in the current year?

Other Expenses

Student travel/conference was reduced more than 80% in the budget year, and student meals were cut 15%. However, administrator travel/conference was doubled and meals were increased. Please advise.

Property building/repair budget was reduced by 60% from \$24,000 to \$10,000. Were there one-time repair costs in the current year that are not expected to recur?

Expenses labeled "LCAP" totaling \$67,226 in the current budget were removed completely in the projections. What are these costs and why will they not be needed in the budgeted years?

The telephone/cell phone budget was reduced from \$6,000 in the current year to \$3,600 in the budget year. Please explain the change in operations that facilitated this cost reduction.

Contributions to Restricted Programs

We noted the Contributions to Restricted Programs line item of the budget was reduced from \$44,081 to \$0 in the 2020-21 year of the multiyear financial projection. This line item consists of a contribution from unrestricted resources to fund the Special Education program financial deficit. Does CCS project there will be no students that require services that are defined by an Individualized Educational Program as required by federal law?

Recent Changes to the Economy

Since the board approved the 2nd Interim report, the economy has been turned upside down. The school must be prepared for a lower COLA or even a negative COLA in future years; cash deferrals as of June 30, 2020; and no other new funding for the next year or two such as improved special education or preschool dollars proposed in January. These are times to preserve fund balances, and cash, to be able to weather the storm.

We appreciate the efforts of the Governance Council and charter administration as they strive to develop and maintain balanced budgets. Please do not hesitate to contact me at (916) 824-1664 if I can be of assistance and support.

Thank you,

Raenel Toste

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

Creekside Charter
FINACIAL REPORT - ALTERNATIVE FORM
JULY 1 - JUNE 30, 2020

SECOND INTERIM REPORT

Charter School Name	Creekside Charter
CDS#	31 66852 0120105
Charter Approving Entity	Newcastle Elementary
County	Placer
Charter #	1102

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

For information in this report, please contact:

For County Fiscal Contact:

For Approving Entity:

For Charter School:

Carie Stouder
Name

Raenel Toste
Name

Jeff Kraunz
Name

Program Manager - Business Services
Title

Chief Financial Officer
Title

Executive Director
Title

530-886-5815
Telephone

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Telephone

CStouder@placercoe.k12.ca.us
Email Address

rtoste@newcastle.k12.ca.us
Email Address

jkraunz@creeksidesquaw.org
Email Address

To the entity that approved the charter school:

(X)

2019-20 CHARTER SCHOOL INTERIM REPORT - ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to Education Code.

Signed: _____
Charter School Official
(Original signature required)

Date: _____

Printed Name: Jeff Kraunz

Title: Executive Director

To the County Superintendent of Schools:

(X)

2019-20 CHARTER SCHOOL INTERIM REPORT - ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to Education Code.

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

Date: _____

Printed Name: _____

Title: _____

To the Superintendent of Public Instruction:

(X)

2019-20 CHARTER SCHOOL INTERIM REPORT - ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to Education Code.

Signed: _____
County Superintendent/Designee
(Original signature required)

Date: _____

Creekside Charter
 FINANCIAL REPORT - ALTERNATIVE FORM
 JULY 1 - JUNE 30, 2020

SECOND INTERIM REPORT

Charter School Name	Creekside Charter
CDS#	31 66852 0120105
Charter Approving Entity	Newcastle Elementary
County	Placer
Charter #	1102

Description	Object Code	Budget			Actuals as of 01/31	
		Unrestricted	Restricted	Combined		
A REVENUES						
1 LCFF Sources						
State Aid - Current Year	8011	1,176,673	-	1,176,673	370,908	32%
Education Protection Account State Aid - Current Year	8012	298,661	-	298,661	154,536	52%
State Aid - Prior Years	8019	(79,948)	-	(79,948)	-	-
Transfers to Charter Schools In Lieu of Property Taxes	8096	193,719	-	193,719	310,005	160%
Other LCFF Transfers	8091, 8097	-	-	-	-	-
Total, LCFF Sources		1,589,105	-	1,589,105	835,449	53%
2 Federal Revenues (See NOTE in Section L)						
No Child Left Behind	8290	-	-	-	-	-
Special Education - Federal	8181, 8182	-	-	-	-	-
Child Nutrition - Federal	8220	-	-	-	-	-
Other Federal Revenues	8110, 8260-8299	-	28,092	28,092	7,087	25%
Total, Federal Revenues		-	28,092	28,092	7,087	25%
3 Other State Revenues						
All Other State Revenues	8500	42,040	14,863	56,903	25,589	45%
Total, Other State Revenues		42,040	14,863	56,903	25,589	
4 Other Local Revenues						
Special Education - State	8792	-	7,119	7,119	-	-
All Other Local Revenues	8600-8699	237,722	-	237,722	139,121	59%
Total, Local Revenues		237,722	7,119	244,841	139,121	57%
5 TOTAL REVENUES		1,868,867	50,074	1,918,941	1,007,246	52%
B EXPENDITURES						
1 Certificated Salaries						
Certificated Teachers' Salaries	1100	762,893	43,262	806,155	452,957	56%
Certificated Pupil Support Salaries	1200	-	-	-	-	-
Certificated Supervisors' and Administrators' Salaries	1300	119,386	-	119,386	70,475	59%
Other Certificated Salaries	1900	-	-	-	-	-
Total, Certificated Salaries		882,279	43,262	925,541	523,432	57%
2 Noncertificated Salaries						
Noncertificated Instructional Salaries	2100	87,453	-	87,453	44,153	50%
Noncertificated Support Salaries	2200	9,000	-	9,000	5,880	65%
Noncertificated Supervisors' and Administrators' Salaries	2300	-	-	-	-	-
Clerical and Office Salaries	2400	60,532	-	60,532	33,469	55%
Other Noncertificated Salaries	2900	-	-	-	-	-
Total, Noncertificated Salaries		156,985	-	156,985	83,502	53%
3 Employee Benefits						
STRS	3101-3102	148,979	9,288	158,267	83,667	53%
PERS	3201-3202	-	-	-	-	-
OASDI / Medicare / Alternative	3301-3302	23,682	788	24,470	12,925	53%
Health and Welfare Benefits	3401-3402	101,364	-	101,364	58,567	58%
Unemployment Insurance	3501-3502	5,600	280	5,880	4,786	81%
Workers' Compensation Insurance	3601-3602	10,941	572	11,513	6,279	55%
OPEB, Allocated	3701-3702	-	-	-	-	-
OPEB, Active Employees	3751-3752	-	-	-	-	-
Other Employee Benefits	3901-3902	6,972	-	6,972	-	-
Total, Employee Benefits		297,538	10,928	308,466	166,224	54%
4 Books and Supplies						
Approved Textbooks and Core Curricula Materials	4100	27,000	14,863	41,863	32,225	77%
Books and Other Reference Materials	4200	-	-	-	-	-
Materials and Supplies	4300	19,000	-	19,000	11,675	61%
Noncapitalized Equipment	4400	16,586	-	16,586	14,507	87%
Food	4700	4,000	-	4,000	210	5%
Total, Books and Supplies		66,586	14,863	81,449	58,617	72%

Creekside Charter
 FINACIAL REPORT - ALTERNATIVE FORM
 JULY 1 - JUNE 30, 2020

SECOND INTERIM REPORT

Charter School Name	Creekside Charter
CDS#	31 66852 0120105
Charter Approving Entity	Newcastle Elementary
County	Placer
Charter #	1102

Description	Object Code	Budget			Actuals as of 01/31	
		Unrestricted	Restricted	Combined		
5 Services and Other Operating Expenditures						
Subagreements for Services	5100	-	-	-	-	-
Travel and Conferences	5200	13,662	-	13,662	6,456	47%
Dues and Memberships	5300	3,000	-	3,000	1,053	35%
Insurance	5400	23,572	-	23,572	19,642	83%
Operating and Housekeeping Services	5500	43,000	-	43,000	13,757	32%
Rentals, Leases, Repairs, and Noncap. Improvements	5600	132,554	-	132,554	20,057	15%
Transfers of Direct Costs	5700	-	-	-	-	-
Professional/Consulting Services and Operating Expend.	5800	169,965	25,497	195,462	99,645	51%
Communications	5900	9,300	-	9,300	4,723	51%
Total, Services and Other Operating Expenditures		395,053	25,497	420,550	165,333	39%
6 Capital Outlay						
Land and Land Improvements	6100	-	-	-	-	-
books and Improvements of buildings	6200	-	-	-	-	-
Books and Media for New School Libraries	6300	-	-	-	-	-
Equipment	6400	-	-	-	-	-
Equipment Replacement	6500	-	-	-	-	-
Depreciation Expense (accrual basis only)	6900	10,190	-	10,190	-	-
Total, Capital Outlay		10,190	-	10,190	-	-
7 Other Outgo						
Transfers of Direct Costs	7145	-	-	-	-	-
Other Outgo	7141	-	-	-	-	-
Debt Service:						
Interest	7438	-	-	-	-	-
Principal	7439	-	-	-	-	-
Total, Other Outgo		-	-	-	-	-
8 TOTAL EXPENDITURES		1,808,631	94,550	1,903,181	997,108	52%
C EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES		60,236	(44,476)	15,760	10,138	
D OTHER FINANCING SOURCES / USES						
1 Other Sources				-	-	
2 Less: Other Uses				-	-	
3 Contributions Between Unrestricted and Restricted Accounts (must net to zero)		(44,193)	44,193	-	-	
4 Total, Other Financing Sources / Uses		(44,193)	44,193	-	-	
E NET INCREASE (DECREASE IN FUND BALANCE / NET POSITION)		16,043	(283)	15,760	10,138	
F FUND BALANCE / NET POSITION						
1 Beginning Fund Balance / Net Position						
As of Unaudited Actuals		440,837	283	441,120	441,120	
Adjustments to Beginning Balance				-	-	
2 Ending Fund Balance / Net Position		456,880	-	456,880	451,258	

Creekside Cooperative Charter Budget Report - Cash Flow Worksheet
2019/20

	July	August	September	October	November	December	January	February	March	April	May	June	Accruals	TOTAL
A. BEGINNING CASH	437,302	384,359	286,633	382,895	444,897	419,890	460,661	445,409	475,596	513,175	403,404	345,368		
B. RECEIPTS														
LCFF Sources														
State Aid, EPA	33,719	33,719	137,962	60,694	60,694	137,962	60,694	143,090	207,828	143,090	143,090	206,796	26,048	1,395,386
In Lieu Property Taxes	0	37,201	74,401	49,601	49,601	49,601	49,601	49,601	(2,391)	(41,182)	(41,182)	(41,182)	(69,951)	193,719
Other LCFF/Revenue Limit Transfers	0	0	0	0	0	0	0	13,340	0	0	7,655	0	0	28,092
Federal Revenue	0	0	0	7,087	0	0	0	0	0	11,255	0	0	20,060	56,903
Other State Revenue	549	319	899	95,410	30,731	4,418	6,794	2,609	2,609	2,609	2,609	88,163	7,122	244,841
Other Local Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0	0
All Other Financing Sources	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Receipts/Non-Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL RECEIPTS	34,268	71,239	213,262	213,783	141,026	195,207	138,460	208,640	208,046	115,772	112,182	253,777	13,279	1,918,941
C. DISBURSEMENTS														
Certified Salaries	9,782	80,372	79,568	80,828	97,653	94,803	80,427	80,422	80,422	80,422	80,422	80,420	0	925,541
Classified Salaries	1,137	5,493	11,151	18,016	18,822	16,665	12,217	14,697	14,697	14,697	14,697	14,696	0	156,965
Employee Benefits	10,003	24,042	25,117	25,870	28,440	26,158	28,595	28,448	28,448	28,448	28,448	28,449	0	308,466
Books and Supplies	710	20,283	12,131	12,515	2,389	1,675	8,914	4,567	4,567	4,567	4,567	4,564	0	81,449
Services and Operating Expenditures	18,333	18,690	22,797	29,337	26,677	21,846	27,655	47,622	47,622	47,622	47,622	47,622	17,105	420,550
Capital Outlay	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Outgo	0	0	0	0	0	0	0	0	0	0	0	0	0	0
All Other Financing Uses	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Disbursements/ Non Expenditures	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL DISBURSEMENTS	39,965	148,880	150,764	166,566	171,981	161,147	157,808	175,756	175,756	175,756	175,756	175,751	17,105	1,892,991
D. PRIOR YEAR TRANSACTIONS, Other														
Accounts Receivable	21,612	9,783	28,115	10,615	163	163	163	163	163	163	163	163	0	71,429
Accounts Payable	68,658	29,668	(5,649)	(4,170)	(5,785)	(6,548)	(3,933)	2,860	(5,126)	49,950	(5,375)	(5,375)	59,388	168,963
(Liabilities, including Deferred Revenue)	(47,246)	(20,085)	33,764	14,785	5,948	6,711	4,096	(2,697)	5,289	(49,787)	5,538	5,538	(69,388)	(97,534)
TOTAL PRIOR YEAR TRANSACTIONS, Other	(52,943)	(97,726)	96,262	62,002	(25,007)	40,771	(15,252)	30,187	37,579	(109,771)	(58,036)	83,564	(63,214)	(71,584)
E. NET INCREASE/DECREASE														
(B - C + D)	384,359	286,633	382,895	444,897	419,890	460,661	445,409	475,596	513,175	403,404	345,368	428,932		365,718
F. ENDING CASH (A + E)														
G. ENDING CASH, PLUS ACCRUALS														

**Creekside Charter 2nd Interim Assumptions
2019-20**

<u>Enrollment Assumptions</u>	<u>2019/20</u>	<u>2020/21</u>	<u>2021/22</u>
Grades K-3	81	89	89
Grades 4-6	69	68	68
Grades 7-8	41	43	43
<u>Grades 9-12</u>	-	-	-
Total Enrollment	191	200	200
<u>ADA%</u>	99.6%	99.6%	99.6%
Total ADA	190.2	199.2	199.2
Free and Reduced Lunch Students (FRL)	20	20	20
English Language Learners (EL)	1	1	1
Foster Youth	-	-	-
Unduplicated Count (FRL, EL, Foster Youth)	22	24	24
Special Education Students	-	-	-
Resident LEA Unduplicated % for LCFF Concentration Grant	0%	0%	0%
Percentage of LCFF gap closing increment projected	0%	0%	0%
<u>Funding Rates:</u>			
	<u>2019/20</u>	<u>2020/21</u>	<u>2021/22</u>
<u>Local Control Funding Formula Base Grant Rates</u>			
Grades K-3	\$ 7,702	\$ 7,878	\$ 8,091
Grades 4-6	\$ 7,818	\$ 7,997	\$ 8,214
Grades 7-8	\$ 8,050	\$ 8,234	\$ 8,457
Grades 9-12	\$ -	\$ -	\$ -
<u>Federal Revenues:</u>			
Special Education per student:	\$ -	\$ -	\$ -
Child Nutrition per student:	\$ -	\$ -	\$ -
Other Federal Revenue - Provide listing, including amounts	REAP 28,092- 19/20 Award#S358S192089		
<u>State Revenues:</u>			
Special Education per student	\$ -	\$ -	\$ -
Child Nutrition per student	\$ -	\$ -	\$ -
Lottery per ADA:	\$ 207	\$ 207	\$ 207
Other State Revenue - Provide listing, including amounts	Mandate Block Grant- \$3,226		
<u>Local Revenue</u> - Provide listing, including amounts	Interest-\$100/Donations-\$105,000/Don.In-Kind Rent-\$85,554/Loc Rev(Field Trips,PTO,sold Portable Restroom, Ect.)-\$47,068/SpEd-\$7119		

**Creekside Charter 2nd Interim Assumptions
2019-20**

<u>Expenditure Assumptions</u>	<u>2019/20</u>	<u>2020/21</u>	<u>2021/22</u>
<u>Certificated Salaries:</u>			
Number of FTEs - Teachers	12	12	12
Number of FTEs - Pupil Support Salaries	-	-	-
Number of FTEs - Supervisor/Admin Salaries	1	1	1
Number of FTEs - Other Certificated Salaries	-	-	-
COLA percentage increase		0.0%	0.0%
<i>Provide description of significant changes from prior reporting period</i>			
<u>Non Certificated Salaries:</u>			
Number of FTEs - Instructional Aides' Salaries	3	3	3
Number of FTEs - Non-certificated Support Salaries	1	1	1
Number of FTEs - Supervisor/Admin Salaries	-	-	-
Number of FTEs - Clerical and Office Salaries	1	1	1
Number of FTEs - Other Non-Certificated Salaries	-	-	-
<i>Provide description of significant changes from prior reporting period</i>			
<u>Benefits</u>			
STRS (rate)	17.1%	18.4%	18.1%
Number of STRS employees	14	14	14
Non-certificated retirement (rate)	15.00%	15.00%	15.00%
Number of employees non-STRS retirement	1	1	1
Health and welfare (per FTE) (Average)	7,797/Yr	8,187.08/Yr	8,596.46/Yr
Number eligible employees for health benefits	13	13	13
Unemployment insurance (rate) (7,000 Annual Taxable Wage Limit)	4.00	4.00	4.00
Workers Comp Insurance (rate)	1.174%	1.174%	1.174%
<u>Books and Supplies</u>			
<i>Provide description of significant changes from prior reporting period</i>			
<u>Services & Other Operating Expenditures</u>			
<i>Provide description of significant changes from prior reporting period</i>			
<u>Capital Outlay</u>			
<i>Provide description of significant changes from prior reporting period</i>			
<u>Other Outgo</u>			
<u>Other Financing Sources</u>			
<u>Other Financing Uses</u>			

**Creekside Charter
2nd Interim Budget
2019/20**

02/25/20		July 1 Budget 2019-20	1st Interim Budget 2019-20	2nd Interim Budget 2019-20	Actuals through Jan 31	Remaining Budget	Percent	Projected 2020-21	Projected 2021-22
Enrollment		185	191	191				200	200
Estimated ADA		181.75	190.24	190.24				199.17	199.17
COLA	Revenue	3.26%	3.26%	3.26%				3.00%	2.80%
CPI	Expenses	3.38%	3.33%	3.33%				3.14%	3.02%
80110000000000	State Aid	664,396	674,651	1,176,673	370,908	805,765	31.52	1,271,834	1,318,567
80121400000000	Education Protection Account	267,139	298,661	298,661	154,536	144,125	51.74	312,681	312,681
80190000000000	State Aid-PY	0	0	-64,267	0	-64,267	0.00	0	0
80191400000000	Education Protection Account-PY	0	0	-15,681	0	-15,681	0.00	0	0
80960000000000	In-Lieu Tax Transfers	589,430	616,414	113,771	310,005	-196,234	272.48	119,112	119,112
80970000000000	In-Lieu Tax Transfers-PY	0	0	79,948	0	79,948	0.00	0	0
	Total LCFE Funding	1,520,965	1,589,726	1,589,105	835,449	753,656	356	1,703,627	1,750,360
81813310000000	Other Fed Rev-IDEA	0	0	0	0	0	0.00	0	0
81823327500000	Oth Fed Rev-SpEd Mental Health	0	0	0	0	0	0.00	0	0
82903010000000	Other Fed Rev-Title I	0	0	0	0	0	0.00	0	0
82904035000000	Other Fed Rev-Title II	0	0	0	0	0	0.00	0	0
82904126000000	Other Fed Rev-REAP	24,165	28,092	28,092	7,087	21,005	25.23	0	0
	Total Federal Revenues	24,165	28,092	28,092	7,087	21,005	25.23	0	0
85500000000000	Mandated Cost Reimbursement-Block	3,172	3,226	3,226	3,226	0	100.00	3,304	3,557
85509999000000	Mandated Cost Reimbursement-Discr.	0	0	0	0	0	0.00	0	0
85601100000000	State Lottery Revenue-Non-Prop	35,947	37,489	38,511	17,997	20,514	46.73	30,200	33,256
85601100000000P0	State Lottery Revenue-Non-Prop-PY	0	303	303	303	0	99.93	0	0
85601100000000P1	State Lottery Revenue-Non-Prop-PY	0	0	0	0	0	0.00	0	0
85606300000000	State Lottery Revenue-Prop 20	12,617	13,232	14,175	3,375	10,800	23.81	10,659	11,737
85606300000000P0	State Lottery Revenue-Prop 20-PY	0	688	688	688	0	100.01	0	0
85606300000000P1	State Lottery Revenue-Prop 20-PY	0	0	0	0	0	0.00	0	0
85900000000000	Other State Revenues	0	0	0	0	0	0.00	0	0
85906230000000	Other State Revenues-Prop 39	0	0	0	0	0	0.00	0	0
85907311000000	Other State Revenues- Class Prof Dev	0	0	0	0	0	0.00	0	0
85907510000000	Other State Revenues- Low Performing	0	0	0	0	0	0.00	0	0
	Total Other State Revenues	51,737	54,938	56,904	25,589	31,315	44.97	44,163	48,551
86600000000000	Interest	0	0	100	25	75	25.00	200	300
86980000000000	Donations	90,000	93,000	105,000	100,649	4,352	95.86	90,000	90,000
86989100000000	Donations-PTC	0	0	0	0	0	0.00	0	0
86989900000000	Donations-In Kind Rent	85,554	85,554	85,554	0	85,554	0.00	85,554	85,554
86990000000000	Other Local Revenues	0	19,200	20,000	19,434	566	97.17	0	0
86999100000000	Other Local Revenues-PTO	8,000	8,000	8,000	800	7,200	10.00	8,000	8,000
86999110000000	Other Local Revenues-Field Trips	18,000	18,000	18,000	17,145	855	95.25	18,000	18,000
86999300000000	Oth Local Rev-STRS Excess-PY	0	1,068	1,068	1,068	0	100.00	0	0
87926500500000	Transfer of Apport-COE-SpEd	6,895	7,119	7,119	0	7,119	0.00	7,454	7,454
	Total Other Local Revenues	208,449	231,941	244,841	139,121	105,720	56.82	209,208	209,308
	Total Revenues	1,805,316	1,904,697	1,918,942	1,007,246	911,696	52.49	1,956,998	2,008,219

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		July 1	1st Interim	2nd Interim	Actuals	Remaining		Projected	Projected
02/25/20		Budget	Budget	Budget	through	Budget	Percent	2020-21	2021-22
		2019-20	2019-20	2019-20	Jan 31				
110100003310000	Teacher Salaries-Regular	435,362	401,176	401,176	228,576	172,600	56.98	703,917	717,995
110111003300000	Teacher Salaries-Lottery	0	0	0	0	0	0.00	0	0
110114003310000	Teacher Salaries-EPA	267,139	298,661	298,661	154,536	144,125	51.74	0	0
110130103310000	Teacher Salaries-Title I	0	0	0	0	0	0.00	0	0
110140353310000	Teacher Salaries-Title II	0	0	0	0	0	0.00	0	0
110165005711200	Teacher Salaries-SpEd	21,727	21,727	21,727	11,851	9,876	54.54	22,162	22,605
110199983310000	Teacher Salaries-LCAP- Cohort	0	4,000	4,000	1,980	2,020	49.50	0	0
110200003310000	Teacher Salaries-Substitute	8,000	8,000	8,000	3,750	4,250	46.88	8,000	8,000
110241263310000	Teacher Salaries-Substitute-REAP	0	0	0	0	0	0.00	0	0
110499983310000	Teacher Salaries-Intervention	15,011	11,168	11,056	0	11,056	0.00	0	0
110441263310000	Teacher Salaries-Intervention-REAP	17,580	21,423	21,535	17,777	3,758	82.55	32,812	33,468
110475103310000	Teacher Salaries-Intervention-Low Performi	0	0	0	0	0	0.00	0	0
117500003310000	Teacher Stipend	23,000	31,500	31,500	28,154	3,346	89.38	20,000	20,000
117599983310000	Teacher Stipend	0	8,500	8,500	6,333	2,167	74.51	0	0
	Total Teacher Salaries	787,819	806,155	806,155	452,957	353,198	56.19	786,891	802,069
131100003327000	Principal/Executive Director Salaries	117,386	117,386	117,386	68,475	48,911	58.33	119,734	122,128
137500003327000	Admin Stipend	1,000	2,000	2,000	2,000	0	100.00	2,000	2,000
	Total Administrator Salaries	118,386	119,386	119,386	70,475	48,911	59.03	121,734	124,128
	Total Other Certificated Salaries								
	Total Certificated Salaries	906,205	925,541	925,541	523,432	402,109	56.55	908,625	926,197

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02/25/20		July 1 Budget 2019-20	1st Interim Budget 2019-20	2nd Interim Budget 2019-20	Actuals through Jan 31	Remaining Budget	Percent	Projected 2020-21	Projected 2021-22
210100003310000	Class Teach/Inst Aide Sal-Reg	46,368	29,545	28,698	15,929	12,769	55.51	47,058	47,999
210165005711200	Class Teach/Inst Aide Sal-SpEd	0	0	0	0	0	0.00	0	0
210199983310000	Class Teach/Inst Aide Sal-LCAP	0	18,000	18,000	7,219	10,781	40.11	0	0
210200003310000	Class Teach/Inst Aide Sal-Sub	500	1,000	1,000	625	375	62.50	500	500
210400003310000	Class Teacher-Music	36,750	37,210	35,755	17,380	18,375	48.61	36,470	37,200
210541263310000	Class Teacher-Intervention-REAP	0	0	0	0	0	0.00	0	0
217500003310000	Class Teacher Stipend/Bonus	2,000	4,000	4,000	3,000	1,000	75.00	550	550
	Total Paraeducator Salaries	85,618	89,755	87,453	44,153	43,300	50.49	84,578	86,248
221000003381000	Class Maintenance	0	15,700	9,000	5,880	3,120	65.33	9,180	9,364
	Total Support Services Salaries	0	15,700	9,000	5,880	3,120	65.33	9,180	9,364
		0	0	0	0	0	0.00		
	Total Supervisor Salaries	0	0	0	0	0	0.00	0	0
240100003327000	Cler/Office/Tech Salaries-Reg	55,291	57,974	57,532	30,969	26,563	53.83	58,683	59,857
247500003327000	Cler/Office/Tech Stipend/Bonus	1,000	2,000	3,000	2,500	500	83.33	2,000	2,000
	Total Office/Technical Salaries	56,291	59,974	60,532	33,469	27,063	55.29	60,683	61,857
	Total Classified Salaries	141,909	165,429	156,985	83,502	73,483	53.19	154,441	157,469
	Total Salaries	1,048,114	1,090,971	1,082,526				1,063,065	1,083,666

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02/25/20	July 1 Budget 2019-20	1st Interim Budget 2019-20	2nd Interim Budget 2019-20	Actuals through Jan 31	Remaining Budget	Percent	Projected 2020-21	Projected 2021-22
Employee Benefits								
Total STRS/PERS	<u>151,336</u>	<u>158,268</u>	<u>158,268</u>	<u>83,667</u>	<u>74,601</u>	52.86	<u>167,187</u>	<u>167,642</u>
Total OASDI/Medicare	<u>23,996</u>	<u>26,076</u>	<u>24,469</u>	<u>12,925</u>	<u>11,544</u>	52.82	<u>24,990</u>	<u>25,476</u>
Total Health and Welfare	<u>100,600</u>	<u>101,364</u>	<u>101,364</u>	<u>58,567</u>	<u>42,797</u>	57.78	<u>106,432</u>	<u>111,754</u>
Total Unemployment Insurance	<u>5,320</u>	<u>5,320</u>	<u>5,880</u>	<u>4,786</u>	<u>1,094</u>	81.39	<u>6,500</u>	<u>6,600</u>
Total Workers' Compensation	<u>12,595</u>	<u>11,613</u>	<u>11,513</u>	<u>6,279</u>	<u>5,234</u>	54.54	<u>13,104</u>	<u>14,026</u>
Total Other Benefits	<u>8,294</u>	<u>6,972</u>	<u>6,972</u>	<u>0</u>	<u>6,972</u>	0.00	<u>0</u>	<u>0</u>
Total Employee Benefits	<u>302,141</u>	<u>309,613</u>	<u>308,465</u>	<u>166,224</u>	<u>142,241</u>	53.89	<u>318,213</u>	<u>325,498</u>

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02/25/20		July 1 Budget 2019-20	1st Interim Budget 2019-20	2nd Interim Budget 2019-20	Actuals through Jan 31	Remaining Budget	Percent	Projected 2020-21	Projected 2021-22
41100003310000	Textbooks/Core Curricula	32,000	16,000	16,000	10,295	5,705	64.34	28,272	28,272
411041263310000	Textbooks/Core Curricula- REAP	0	0	0	0	0	0.00	0	0
411063003310000	Textbooks/Core Curricula-P20	12,617	13,919	14,863	10,930	3,933	73.54	10,659	11,737
411099983310000	Textbooks/Core Curricula-LCAP	0	11,000	11,000	11,000	0	100.00	0	0
42100003310000	Books/Reference Materials	0	0	0	0	0	0.00	0	0
	Total BooksReference	44,617	40,919	41,863	32,225	9,638	76.98	38,931	40,010
43100003310000	Instruct Materials/Supplies	8,500	8,487	10,000	6,931	3,069	69.31	8,500	8,500
431041263310000	Instruct Materials/Supplies-REAP	0	0	0	0	0	0.00	0	0
43100003342000	Instruct Materials/Supplies-Athletics	0	0	0	0	0	0.00	0	0
431063003310000	Instruct Materials/Supplies-P20	0	0	0	0	0	0.00	0	0
431065005711300	Instruct Materials/Supplies-Sp Ed	0	0	0	0	0	0.00	0	0
431099983310000	Instruct Materials/Supplies-LCAP	0	13	0	0	0	0.00	0	0
43110003310000	Teacher Supplies	0	0	0	0	0	0.00	0	0
	Total Instructional Materials/Supplies	8,500	8,500	10,000	6,931	3,069	69.31	8,500	8,500
43200003327000	All Other Materials/Supplies-Admin	3,500	3,500	5,000	2,623	2,377	52.46	5,000	5,000
43200003342000	All Other Materials/Supplies-Athletic	0	0	0	0	0	0.00	0	0
43200003381000	All Other Materials/Supplies-Custod	1,500	3,000	4,000	2,121	1,879	53.03	4,126	4,250
432065005711200	All Other Materials/Supplies-SpEd	0	0	0	0	0	0.00	0	0
432590033327000	All Other Materials/Supplies-Fundraising	0	0	0	0	0	0.00	0	0
	Total Supplies/Stores	5,000	6,500	9,000	4,744	4,256	52.71	9,126	9,250
44100003310000	Non-Capitalized Equipment-Student	2,000	2,000	2,000	1,260	740	63.00	2,000	2,000
441099983310000	Non-Capitalized Equipment-Student	0	2,500	2,500	957	1,543	38.28	0	0
44100003327000	Non-Capitalized-Admin	0	0	0	204	-204	0.00	0	0
44100003342000	Non-Capitalized Equipment-Athletics	0	0	0	0	0	0.00	0	0
44100003381000	Non-Capitalized Equip-Custodial	0	0	0	0	0	0.00	0	0
44200003310000	Non-Capitalized Computer-Student	8,000	5,500	4,818	4,818	0	100.00	8,000	8,000
442041263310000	Non-Capitalized Computer-Student-REAP	0	0	0	0	0	0.00	0	0
442099983310000	Non-Capitalized Computer-Student- LCAP	0	2,500	2,500	2,500	0	100.00	0	0
44200003327000	Non-Capitalized Computer-Admin	0	0	0	0	0	0.00	0	0
	Total Non-Capitalized Equipment	10,000	12,500	11,818	9,739	2,079	82.41	10,000	10,000
44500003310000	Non-Capitalized Furniture	5,000	5,000	4,768	4,768	0	100.00	5,000	5,000
44500003327000	Non-Capitalized Furniture	0	0	0	0	0	0.00	0	0
	Total Non-Capaltized Fixed Assets	5,000	5,000	4,768	4,768	0	100.00	5,000	5,000
470053103337000	Food Service Expenditures	15,000	4,000	4,000	210	3,790	5.25	6,000	6,500
	Total Food Service Supplies	15,000	4,000	4,000	210	3,790	5.25	6,000	6,500
	Total Books and Supplies	88,117	77,419	81,449	58,617	22,832	71.97	77,557	79,260

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02/25/20		July 1 Budget 2019-20	1st Interim Budget 2019-20	2nd Interim Budget 2019-20	Actuals through Jan 31	Remaining Budget	Percent	Projected 2020-21	Projected 2021-22
510062303384000	Subagreements for Services-Prop 39	0	0	0	0	0	0.00	0	0
	Total Subagreements for Services	0	0	0	0	0	0.00	0	0
523000003310000	Travel/Conference-Student	500	7,000	8,000	3,798	4,202	47.48	1,500	2,000
523000003327000	Travel/Conference-Admin	1,600	800	800	211	589	26.38	1,700	1,800
523041263310000	Travel/Conference-REAP	0	0	0	0	0	0.00	0	0
523099983310000	Travel/Conference-LCAP	0	0	993	993	0	100.00	0	0
523041263327000	Travel/Conference-REAP	0	0	0	0	0	0.00	0	0
523099983327000	Travel/Conference-LCAP	0	0	0	0	0	0.00	0	0
523065005711900	Travel/Conference-SpEd	0	0	0	0	0	0.00	0	0
524000003310000	Meals/Entertainment-Student	1,600	1,463	2,000	985	1,015	49.25	1,700	1,800
524041263310000	Travel/Conference-REAP	0	0	0	0	0	0.00	0	0
524099983310000	Travel/Conference-LCAP	0	137	469	469	0	100.00	0	0
524000003327000	Meals/Entertainment-Admin	1,400	1,400	1,400	0	1,400	0.00	1,500	1,600
524099983327000	Meals/Entertainment-LCAP	0	0	0	0	0	0.00	0	0
	Total Travel/Conferences	5,100	10,800	13,662	6,456	7,206	47.26	6,400	7,200
531000003310000	Dues and Memberships-Student	0	0	0	0	0	0.00	0	0
531000003327000	Dues and Memberships-Admin	2,000	3,000	3,000	1,053	1,947	35.10	3,100	3,100
	Total Dues/Memberships	2,000	3,000	3,000	1,053	1,947	35.10	3,100	3,100
540000003327000	Insurance	18,921	23,572	23,572	19,642	3,930	83.33	24,312	25,046
	Total Insurance	18,921	23,572	23,572	19,642	3,930	83.33	24,312	25,046
550000003381000	Utilities	21,000	21,000	21,000	5,206	15,794	24.79	21,659	22,314
550200003381000	Snow Removal	16,600	15,000	15,000	6,151	8,849	41.01	15,471	15,938
550500003381000	Contracted Custodial	17,000	2,400	7,000	2,400	4,600	34.29	7,220	7,438
	Total Operations/Housekeeping	54,600	38,400	43,000	13,757	29,243	31.99	44,350	45,690

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02/25/20		July 1	1st Interim	2nd	Actuals	Remaining	Percent	Projected	Projected
		Budget	Budget	Interim	through				
		2019-20	2019-20	2019-20	Jan 31	Budget		2020-21	2021-22
56100003310000	Equipment Rental-Student	10,000	13,575	13,575	4,483	9,092	33.02	14,000	14,500
56100003327000	Equipment Rental-Admin	5,000	3,000	3,000	1,618	1,382	53.93	5,000	5,000
561099983310000	Equipment Rental-LCAP	0	425	425	0	425	0.00	0	0
561500003387000	Event Rental	0	0	0	0	0	0.00	0	0
562099003387000	Property/Bldg Rental-In Kind	85,554	85,554	85,554	0	85,554	0.00	85,554	85,554
562500003387000	Storage Space Rental	4,250	4,500	4,500	2,783	1,717	61.84	4,500	4,500
563000003327000	Equipment Repair/Maint	1,500	1,500	1,500	180	1,320	12.00	1,500	1,500
563000003387000	Property/Building Repair/Maint	20,000	24,000	24,000	10,993	13,007	45.80	10,000	10,000
	Total Rentals/Leases/Repairs	126,304	132,554	132,554	20,057	112,497	15.13	120,554	121,054
580200003327000	Advertising/Employment Fees	0	0	0	0	0	0.00	0	0
580400003310000	Assemblies	900	900	900	313	587	34.78	1,000	1,100
580600003327000	Banking Fees	2,500	2,500	2,500	2,105	395	84.20	2,500	2,500
580800000076000	District Oversight Fee	15,210	15,897	15,891	0	15,891	0.00	17,036	17,504
580865000076000	District Oversight Fee-SELPA	1,207	1,214	1,214	0	1,214	0.00	1,224	1,224
580800000076001	District Oversight Fee-PY	0	0	0	0	0	0.00	0	0
581000003310000	Field Trips/Transportation	19,500	6,661	13,000	11,862	1,138	91.25	18,000	18,000
581099983310000	Field Trips/Transportation-LCAP	0	12,839	12,839	12,839	0	100.00	0	0
582000003327000	Fingerprinting	400	400	400	114	286	28.50	400	400
582400003327000	Fundraising Expense	300	300	300	0	300	0.00	300	300
582600000071910	Audit Services	10,200	10,200	10,200	5,630	4,570	55.20	10,300	10,400
582800000073000	Business Services	37,925	39,155	38,540	23,507	15,033	60.99	41,000	41,000
583000003327000	Legal Services	5,000	8,000	8,000	3,288	4,712	41.10	5,000	5,000
583200003327000	Licenses & Other Fees	0	0	0	0	0	0.00	0	0
583400003327000	Marketing & Student Recruiting	12,000	17,000	17,000	8,730	8,270	51.35	17,000	17,000
583499983327000	Marketing & Student Recruiting- LCAP	0	0	0	0	0	0.00	0	0
583600003327000	Payroll Fees	9,270	9,270	9,270	7,125	2,145	76.86	9,561	9,850
583900003327000	Property Tax Expense	125	125	125	0	125	0.00	125	125
584000003327000	Student Assessment	0	0	0	0	0	0.00	0	0
584200003327000	Student Information Systems	13,000	15,000	15,000	9,141	5,859	60.94	15,500	16,000
584241263327000	Student Information Systems-REAP	0	0	0	0	0	0.00	0	0
584299983327000	Student Information Systems-LCAP	0	0	0	0	0	0.00	0	0
585000003310000	Consultants-Instructional	0	0	0	0	0	0.00	1,500	1,500
585000003327000	Consultants-Admin	0	0	0	0	0	0.00	0	0
585065005711900	Contract Services-Instr-SpEd	8,000	24,000	24,000	6,700	17,300	27.92	30,000	30,000
585099983310000	Consultants-Instructional	0	0	0	0	0	0.00	0	0
585099983327000	Consultants-Admin	0	0	0	0	0	0.00	0	0
585800003310000	Other Svcs/Operating Exp-Instr	0	0	0	700	-700	0.00	0	0
585899983310000	Other Svcs/Operating Exp-LCAP	0	1,500	1,500	989	511	65.93	0	0
585800003327000	Other Svcs/Operating Exp-Admin	1,000	1,000	1,000	252	748	25.20	1,000	1,000
585800003331400	Other Svcs/Operating Exp-Nurse	2,000	500	500	0	500	0.00	2,000	2,000
587500003310000	Prof Development Expense-Instr	5,000	5,000	5,000	1,155	3,845	23.10	10,500	10,500
587500003327000	Prof Development Expense-Admin	2,500	2,500	2,500	30	2,470	1.20	3,000	3,000
587541263310000	Prof Develop Exp-Instr-REAP	0	0	0	0	0	0.00	0	0
587573113310000	Prof Development Expense-Class Prof Dev	283	283	283	0	283	0.00	0	0
587573923310000	Prof Development Expense-BTSA	0	0	0	0	0	0.00	0	0
587599983310000	Prof Development Expense-LCAP	0	15,500	15,500	5,165	10,335	33.32	0	0
587599983327000	Prof Development Expense-LCAP	0	0	0	0	0	0.00	0	0
589900003310000	Reserve for Undefined Expenses	0	0	0	0	0	0.00	0	0
	Total Professional Services	146,320	189,744	195,462	99,645	95,817	50.98	186,946	188,402

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02/25/20		July 1 Budget 2019-20	1st Interim Budget 2019-20	2nd Interim Budget 2019-20	Actuals through Jan 31	Remaining Budget	Percent	Projected 2020-21	Projected 2021-22
59100003327000	Postage and Shipping	400	400	400	340	60	85.00	400	450
59200003327000	Internet Services	3,100	2,900	2,900	1,642	1,258	56.62	3,200	3,300
592099983327000	Internet Services- LCAP	0	0	0	0	0	0.00	0	0
59300003327000	Telephone/Cell Phones	5,000	2,000	2,000	1,463	537	73.15	3,600	3,700
593099983327000	Telephone/Cell Phones	0	4,000	4,000	1,278	2,722	31.95	0	0
	Total Communications	8,500	9,300	9,300	4,723	4,577	50.78	7,200	7,450
	Total Services/Operating Expenses	361,744	407,370	420,550	165,333	255,217	39.31	392,862	397,942
61700003385000	Sites/Improvement of Sites	0	0	0	0	0	0.00	0	0
62000003385000	Buildings	0	0	0	0	0	0.00	0	0
64000003310000	Capitalized Equipment	0	0	0	0	0	0.00	0	0
69000003310000	Depreciation Expense	732	10,190	10,190	0	10,190	0.00	10,190	10,190
	Total Capital Outlay	732	10,190	10,190	0	10,190	0.00	10,190	10,190
714165005092000	SPED Encroachment	0	0	0	0	0	0.00	0	0
	Total Other Outgo	0	0	0	0	0	0.00	0	0
	Total Expenses	1,800,848	1,895,562	1,903,181	997,108	906,073	52.39	1,861,887	1,896,556
8979000000000000	All Other Financing Sources	0	0	0	0	0	0.00	0	0
8980000000000000	Contrib from Unrestr Resource	-28,241	-44,081	-44,193	0	-44,193	0.00	0	0
8980650000000000	Contrib from Unrestr Res-SpEd	28,241	44,081	44,193	0	44,193	0.00	0	0
	Total Other Sources	0	0	0	0	0	0.00	0	0

**Creekside Charter
2nd Interim Budget
2019/20**

02/25/20		July 1 Budget 2019-20	1st Interim Budget 2019-20	2nd Interim Budget 2019-20	Actuals through Jan 31	Remaining Budget	Percent	Projected 2020-21	Projected 2021-22
769900000000000	All Other Financing Sources	0	0	0	0	0	0.00	0	0
	Total Other Uses	0	0	0	0	0	0.00	0	0
743800000091000	Debt Svcs Interest Payments	0	0	0	0	0	0.00	0	0
743900000091000	Debt Svcs Principal Payments	0	0	0	0	0	0.00	0	0
	Total Other Uses	0	0	0	0	0	0.00	0	0
	Total Other Sources and Uses	0	0	0	0	0	0.00	0	0
	Net Increase/Decrease in Fund Balance	4,467	9,135	15,761	10,138	5,623		95,111	111,663
	Year End Reclassification to FASB	0	0	0				0	0
	Year End Net Increase/Decrease in Fund Bal	4,467	9,135	15,761				95,111	111,663
979100000000000	Beginning Fund Balance/Net Assets	378,204	441,120	441,120				456,881	551,992
	Ending Fund Balance/Net Assets	382,671	450,254	456,881				551,992	663,655
	3% Reserve Designated for Economic Uncert	54,025	56,867	57,095				55,857	56,897
	Undesignated/Unappropriated	328,646	393,387	399,785				496,135	606,758