

DENNY RUSH
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>

October 2, 2019

Mr. Caleb Buckley
Golden Valley Tahoe School
1000 River Rock Drive, Suite 220
Folsom, CA 95630

RE: FY 2019-2020 Budget Report

Dear Mr. Buckley,

Thank you for the timely submission of 2019-20 Budget Report and back up documentation for Golden Valley Charter School. In accordance with Education Code 47604.32, Newcastle Elementary School District has the responsibility to monitor the fiscal condition of Golden Valley Tahoe Charter School to ensure the charter school is able to meet its financial obligations during the current fiscal year and is consistent with a plan to satisfy its multiyear commitments.

The Newcastle Elementary School District has completed the review of the budget report and it has been accepted with the following comments:

ADA Projections

The 2019-20 LCFF Revenue is calculated using 61.75 ADA which is an 81% increase over the 2018-19 P2 ADA. Please provide detailed enrollment projections used to justify this increase in ADA.

Negative Fund Balance on Estimated Actuals

As mentioned with the submission of Golden Valley Tahoe's Unaudited Actual report the charter school cannot show a negative ending fund balance even though it is a part of the Golden Valley Charter Schools CMO. Loans from the CMO must be shown on reporting documents and cash flow statements. This matter was resolved with the revised unaudited actual statements submitted to our office on 9/23/19.

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.

We appreciate the efforts of the Board of Directors and Finance Committee as they strive to develop and maintain balanced budgets. Please do not hesitate to contact me at (916) 824-1664 if I could be of assistance and support.

Thank you,



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

**CHARTER SCHOOL
BUDGET REPORT - ALTERNATIVE FORM**

CHARTER SCHOOL CERTIFICATION

Charter School Name: Golden Valley Tahoe
(name continued) _____
CDS #: 31668520138008
Charter Approving Entity: Newcastle Elementary School District
County: Placer
Charter #: 1991
Fiscal Year: 2019-20

To the entity that approved the charter school:
() 2019-20 CHARTER SCHOOL BUDGET FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been approved by the governing board of the charter school, it includes the expenditures necessary to implement the Local Control and Accountability Plan (LCAP), and is hereby filed by the charter school pursuant to Education Code Section 47604.33.

Signed: _____ Date 6/27/19
Charter School Official
(Original signature required)

Print Name: Caleb Buckley Title Executive Director

To the County Superintendent of Schools:
() 2019-20 CHARTER SCHOOL BUDGET FINANCIAL REPORT -- ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to Education Code Section 47604.33.

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

Print Name: _____ Title _____

For additional information on the BUDGET, please contact:

<u>For Approving Entity:</u>	<u>For Charter School:</u>
_____	<u>Susan Lefkowitz</u>
Name _____	Name _____
_____	<u>School Business Director, CSMC</u>
Title _____	Title _____
_____	<u>530-520-5556</u>
Telephone _____	Telephone _____
_____	<u>slefkowitz@csmci.com</u>
E-mail address _____	E-mail address _____

() 2019-20 CHARTER SCHOOL BUDGET FINANCIAL REPORT -- ALTERNATIVE FORM: This report verified for mathematical accuracy by the County Superintendent of Schools pursuant to Education Code Section 47604.33.

Signed: _____ Date _____

**CHARTER SCHOOL
BUDGET REPORT - ALTERNATIVE FORM**

Charter School Name: Golden Valley Tahoe

(name continued) _____

CDS #: 31668520138008

Charter Approving Entity: Newcastle Elementary School District

County: Placer

Charter #: 1991

Budgeting Period: 2019/20

This charter school uses the following basis of accounting:

- Accrual Basis** (Applicable Capital Assets / Interest on Long-Term Debt / Long-Term Liabilities objects are 6900, 7438, 9400-9499, and 9660-9669)
- Modified Accrual Basis** (Applicable Capital Outlay / Debt Service objects are 6100-6170, 6200-6500, 7438, and 7439)

Description	Object Code	Est. Actuals Prior Year	Current Budget Year		Total
			Unrest.	Rest.	
A. REVENUES					
1. LCFF Sources					
State Aid - Current Year	8011	15,218.00	310,300.00		310,300.00
Education Protection Account State Aid - Current Year	8012	6,528.80	12,350.00		12,350.00
State Aid - Prior Years	8019				0.00
Transfer of Charter Schools in Lieu of Property Taxes	8096	269,114.20	200,260.00		200,260.00
Other LCFF Transfers	8091, 8097				0.00
Total, LCFF Sources		290,861.00	522,910.00	0.00	522,910.00
2. Federal Revenues					
Every Student Succeeds Act (Titles I - V)	8290				0.00
Special Education - Federal	8181, 8182				0.00
Child Nutrition - Federal	8220				0.00
Donated Food Commodities	8221				0.00
Other Federal Revenues	8110, 8260-8299				0.00
Total, Federal Revenues		0.00	0.00	0.00	0.00
3. Other State Revenues					
Special Education - State	StateRevSE				0.00
All Other State Revenues	StateRevAO	527.46	5,976.00	1,727.00	7,703.00
Total, Other State Revenues		527.46	5,976.00	1,727.00	7,703.00
4. Other Local Revenues					
All Other Local Revenues	LocalRevAO	50,000.00	75,000.00	0.00	75,000.00
Total, Local Revenues		50,000.00	75,000.00	0.00	75,000.00
5. TOTAL REVENUES					
		341,388.46	603,886.00	1,727.00	605,613.00
B. EXPENDITURES					
1. Certificated Salaries					
Certificated Teachers' Salaries	1100	56,713.00	164,669.00		164,669.00
Certificated Pupil Support Salaries	1200				0.00
Certificated Supervisors' and Administrators' Salaries	1300	74,000.00	74,000.00		74,000.00
Other Certificated Salaries	1900	1,100.00	5,000.00		5,000.00
Total, Certificated Salaries		131,813.00	243,669.00	0.00	243,669.00
2. Non-certificated Salaries					
Non-certificated Instructional Aides' Salaries	2100	62,640.00	31,139.00		31,139.00
Non-certificated Support Salaries	2200	14,320.00	32,480.00		32,480.00
Non-certificated Supervisors' and Administrators' Sal.	2300		9,787.00		9,787.00
Clerical and Office Salaries	2400		1,347.00		1,347.00
Other Non-certificated Salaries	2900				0.00
Total, Non-certificated Salaries		76,960.00	74,753.00	0.00	74,753.00

Description	Object Code	Est. Actuals Prior Year	Current Budget Year		Total
			Unrest.	Rest.	
3. Employee Benefits					
STRS	3101-3102	22,208.04	41,451.00		41,451.00
PERS	3201-3202	13,900.52	13,521.00		13,521.00
OASDI / Medicare / Alternative	3301-3302	7,865.43	8,970.00		8,970.00
Health and Welfare Benefits	3401-3402	16,657.84	44,286.00		44,286.00
Unemployment Insurance	3501-3502	822.71	1,059.00		1,059.00
Workers' Compensation Insurance	3601-3602				0.00
OPEB, Allocated	3701-3702				0.00
OPEB, Active Employees	3751-3752				0.00
Other Employee Benefits	3901-3902				0.00
Total, Employee Benefits		61,454.53	109,287.00	0.00	109,287.00
4. Books and Supplies					
Approved Textbooks and Core Curricula Materials	4100	132.00	1,000.00		1,000.00
Books and Other Reference Materials	4200				0.00
Materials and Supplies	4300	5,418.00	8,631.00	1,727.00	10,358.00
Noncapitalized Equipment	4400	5,776.00	10,313.00		10,313.00
Food	4700		1,000.00		1,000.00
Total, Books and Supplies		11,326.00	20,944.00	1,727.00	22,671.00
5. Services and Other Operating Expenditures					
Subagreements for Services	5100	0.00			0.00
Travel and Conferences	5200	1,000.00	3,200.00		3,200.00
Dues and Memberships	5300				0.00
Insurance	5400				0.00
Operations and Housekeeping Services	5500				0.00
Rentals, Leases, Repairs, and Noncap. Improvements	5600	50,000.00	64,000.00		64,000.00
Transfers of Direct Costs	5700-5799				0.00
Professional/Consulting Services & Operating Expend.	5800	3,677.61	56,946.49		56,946.49
Communications	5900	3,827.00	5,640.40		5,640.40
Total, Services and Other Operating Expenditures		58,504.61	129,786.89	0.00	129,786.89
6. Capital Outlay (Objects 6100-6170, 6200-6500 - modified accrual basis)					
Land and Improvements of Land	6100-6170				0.00
Buildings and Improvements of Buildings	6200				0.00
Books and Media for New School Libraries or Major Expansion of School Libraries	6300				0.00
Equipment	6400				0.00
Equipment Replacement	6500				0.00
<i>Depreciation Expense (for full accrual basis only)</i>	6900				0.00
Total, Capital Outlay		0.00	0.00	0.00	0.00
7. Other Outgo					
Tuition to Other Schools	7110-7143				0.00
Transfers of Pass-through Revenues to Other LEAs	7211-7213				0.00
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE				0.00
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO				0.00
All Other Transfers	7281-7299				0.00
Transfer of Indirect Costs	7300-7399				0.00
Debt Service:					
Interest	7438				0.00
Principal	7439				0.00
Total, Other Outgo		0.00	0.00	0.00	0.00
8. TOTAL EXPENDITURES		340,058.14	578,439.89	1,727.00	580,166.89

C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)				
	1,330.31	25,446.11	0.00	25,446.11

Description	Object Code	Est. Actuals Prior Year	Current Budget Year		Total
			Unrest.	Rest.	
D. OTHER FINANCING SOURCES / USES					
1. Other Sources	8930-8979	0.00			0.00
2. Less: Other Uses	7630-7699	0.00			0.00
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	0.00			0.00
4. TOTAL OTHER FINANCING SOURCES / USES		0.00	0.00	0.00	0.00
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		1,330.31	25,446.11	0.00	25,446.11
F. FUND BALANCE, RESERVES					
1. Beginning Fund Balance					
a. As of July 1	9791		(1,960.69)		(1,960.69)
b. Adjustments/Restatements to Beginning Balance	9793, 9795	(3,291.00)			0.00
c. Adjusted Beginning Balance		(3,291.00)	(1,960.69)	0.00	(1,960.69)
2. Ending Fund Balance, June 30 (E + F.1.c.)		(1,960.69)	23,485.42	0.00	23,485.42
Components of Ending Fund Balance					
a. Nonspendable					
Revolving Cash	9711				0.00
Stores	9712				0.00
Prepaid Expenditures	9713				0.00
All Others	9719				0.00
b. Restricted	9740			0.00	0.00
c. Committed					
Stabilization Arrangements	9750				0.00
Other Commitments	9760				0.00
d. Assigned					
Other Assignments	9780				0.00
e. Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789		17,235.79		17,235.79
Unassigned / Unappropriated Amount	9790	(1,960.69)	6,249.63	0.00	6,249.63

**CHARTER SCHOOL
MULTI-YEAR PROJECTION - ALTERNATIVE FORM**

Charter School Name: Golden Valley Tahoe
 (name continued) _____
 CDS #: 31668520138008
 Charter Approving Entity: Newcastle Elementary School District
 County: Placer
 Charter #: 1991
 Fiscal Year: 2019/20

This charter school uses the following basis of accounting:

- Accrual Basis (Applicable Capital Assets / Interest on Long-Term Debt / Long-Term Liabilities objects are 6900, 7438, 9400-9499, and 9660-9669)
 Modified Accrual Basis (Applicable Capital Outlay / Debt Service objects are 6100-6170, 6200-6500, 7438, and 7439)

Description	Object Code	FY 2019/20			Totals for 2020/21	Totals for 2021/22
		Unrestricted	Restricted	Total		
A. REVENUES						
1. LCFF Sources						
State Aid - Current Year	8011	310,300.00	0.00	310,300.00	527,599.00	772,122.00
Education Protection Account State Aid - Current Year	8012	12,350.00	0.00	12,350.00	20,140.00	28,500.00
State Aid - Prior Years	8019	0.00	0.00	0.00		
Transfers of Charter Schools in Lieu of Property Taxes	8096	200,260.00	0.00	200,260.00	326,578.00	462,138.00
Other LCFF Transfers	8091, 8097	0.00	0.00	0.00		
Total, LCFF Sources		522,910.00	0.00	522,910.00	874,317.00	1,262,760.00
2. Federal Revenues						
Every Student Succeeds Act (Titles I - V)	8290	0.00	0.00	0.00		
Special Education - Federal	8181, 8182	0.00	0.00	0.00		
Child Nutrition - Federal	8220	0.00	0.00	0.00		
Donated Food Commodities	8221	0.00	0.00	0.00		
Other Federal Revenues	8110, 8260-8299	0.00	0.00	0.00		
Total, Federal Revenues		0.00	0.00	0.00	0.00	0.00
3. Other State Revenues						
Special Education - State	StateRevSE	0.00	0.00	0.00		
All Other State Revenues	StateRevAO	5,976.00	1,727.00	7,703.00	14,347.00	23,092.00
Total, Other State Revenues		5,976.00	1,727.00	7,703.00	14,347.00	23,092.00
4. Other Local Revenues						
All Other Local Revenues	LocalRevAO	75,000.00	0.00	75,000.00		
Total, Local Revenues		75,000.00	0.00	75,000.00	0.00	0.00
5. TOTAL REVENUES						
		603,886.00	1,727.00	605,613.00	888,664.00	1,285,852.00
B. EXPENDITURES						
1. Certificated Salaries						
Certificated Teachers' Salaries	1100	164,669.00	0.00	164,669.00	227,756.00	423,339.00
Certificated Pupli Support Salaries	1200	0.00	0.00	0.00	27,053.00	41,797.00
Certificated Supervisors' and Administrators' Salaries	1300	74,000.00	0.00	74,000.00	121,308.00	69,661.00
Other Certificated Salaries	1900	5,000.00	0.00	5,000.00	5,150.00	5,305.00
Total, Certificated Salaries		243,669.00	0.00	243,669.00	381,267.00	540,102.00
2. Non-certificated Salaries						
Non-certificated Instructional Aides' Salaries	2100	31,139.00	0.00	31,139.00	47,987.00	118,733.00
Non-certificated Support Salaries	2200	32,480.00	0.00	32,480.00	33,454.00	34,458.00
Non-certificated Supervisors' and Administrators' Sal.	2300	9,787.00	0.00	9,787.00	9,787.00	9,787.00
Clerical and Office Salaries	2400	1,347.00	0.00	1,347.00	1,346.00	1,346.00
Other Non-certificated Salaries	2900	0.00	0.00	0.00		
Total, Non-certificated Salaries		74,753.00	0.00	74,753.00	92,574.00	164,324.00

Description	Object Code	FY 2019/20			Totals for 2020/21	Totals for 2021/22
		Unrestricted	Restricted	Total		
3. Employee Benefits						
STRS	3101-3102	41,451.00	0.00	41,451.00	67,172.00	95,893.00
PERS	3201-3202	13,521.00	0.00	13,521.00	19,529.00	38,397.00
OASDI / Medicare / Alternative	3301-3302	8,970.00	0.00	8,970.00	12,312.00	20,085.00
Health and Welfare Benefits	3401-3402	44,286.00	0.00	44,286.00	54,736.00	81,122.00
Unemployment Insurance	3501-3502	1,059.00	0.00	1,059.00	1,397.00	2,017.00
Workers' Compensation Insurance	3601-3602	0.00	0.00	0.00		
OPEB, Allocated	3701-3702	0.00	0.00	0.00		
OPEB, Active Employees	3751-3752	0.00	0.00	0.00		
Other Employee Benefits	3901-3902	0.00	0.00	0.00		
Total, Employee Benefits		109,287.00	0.00	109,287.00	155,146.00	237,514.00
4. Books and Supplies						
Approved Textbooks and Core Curricula Materials	4100	1,000.00	0.00	1,000.00	1,631.00	2,308.00
Books and Other Reference Materials	4200	0.00	0.00	0.00		
Materials and Supplies	4300	8,631.00	1,727.00	10,358.00	17,429.00	26,478.00

Noncapitalized Equipment	4400	10,313.00	0.00	10,313.00	18,664.00	27,261.00
Food	4700	1,000.00	0.00	1,000.00	1,682.00	2,453.00
Total, Books and Supplies		20,944.00	1,727.00	22,671.00	39,406.00	58,500.00
5. Services and Other Operating Expenditures						
Subagreements for Services	5100	0.00	0.00	0.00		
Travel and Conferences	5200	3,200.00	0.00	3,200.00	4,000.00	5,600.00
Dues and Memberships	5300	0.00	0.00	0.00		
Insurance	5400	0.00	0.00	0.00		
Operations and Housekeeping Services	5500	0.00	0.00	0.00		
Rentals, Leases, Repairs, and Noncap. Improvements	5600	64,000.00	0.00	64,000.00	116,729.00	129,813.00
Transfers of Direct Costs	5700-5799	0.00	0.00	0.00		
Professional/Consulting Services and Operating Expend.	5800	56,946.49	0.00	56,946.49	79,260.91	131,653.95
Communications	5900	5,640.40	0.00	5,640.40	8,143.00	10,963.00
Total, Services and Other Operating Expenditures		129,786.89	0.00	129,786.89	208,132.91	278,029.95
6. Capital Outlay (Objects 6100-6170, 6200-6500 for mod. accrual basis)						
Land and Improvements of Land	6100-6170	0.00	0.00	0.00		
Buildings and Improvements of Buildings	6200	0.00	0.00	0.00		
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	0.00	0.00	0.00		
Equipment	6400	0.00	0.00	0.00		
Equipment Replacement	6500	0.00	0.00	0.00		
Depreciation Expense (for full accrual only)	6900	0.00	0.00	0.00		
Total, Capital Outlay		0.00	0.00	0.00	0.00	0.00
7. Other Outgo						
Tuition to Other Schools	7110-7143	0.00	0.00	0.00		
Transfers of Pass-through Revenues to Other LEAs	7211-7213	0.00	0.00	0.00		
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE	0.00	0.00	0.00		
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	0.00	0.00	0.00		
All Other Transfers	7281-7299	0.00	0.00	0.00		
Transfers of Indirect Costs	7300-7399	0.00	0.00	0.00		
Debt Service:						
Interest	7438	0.00	0.00	0.00		
Principal	7439	0.00	0.00	0.00		
Total, Other Outgo		0.00	0.00	0.00	0.00	0.00
8. TOTAL EXPENDITURES		578,439.89	1,727.00	580,166.89	876,525.91	1,278,469.95
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		25,446.11	0.00	25,446.11	12,138.09	7,382.05

Description	Object Code	FY 2019/20			Totals for 2020/21	Totals for 2021/22
		Unrestricted	Restricted	Total		
D. OTHER FINANCING SOURCES / USES						
1. Other Sources	8930-8979	0.00	0.00	0.00		
2. Less: Other Uses	7630-7699	0.00	0.00	0.00		
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	0.00	0.00	0.00		
4. TOTAL OTHER FINANCING SOURCES / USES		0.00	0.00	0.00	0.00	0.00
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		25,446.11	0.00	25,446.11	12,138.09	7,382.05
F. FUND BALANCE, RESERVES						
1. Beginning Fund Balance						
a. As of July 1	9791	(1,960.69)	0.00	(1,960.69)	23,485.42	35,623.51
b. Adjustments to Beginning Balance	9793, 9795	0.00	0.00	0.00		
c. Adjusted Beginning Balance		(1,960.69)	0.00	(1,960.69)	23,485.42	35,623.51
2. Ending Fund Balance, June 30 (E + F.1.c.)		23,485.42	0.00	23,485.42	35,623.51	43,005.56
Components of Ending Fund Balance						
a. Nonspendable						
Revolving Cash	9711	0.00		0.00		
Stores	9712	0.00	0.00	0.00		
Prepaid Expenditures	9713	0.00	0.00	0.00		
All Others	9719	0.00	0.00	0.00		
b. Restricted	9740		0.00	0.00		
c. Committed						
Stabilization Arrangements	9750	0.00		0.00		
Other Commitments	9760	0.00		0.00		
d. Assigned						
Other Assignments	9780	0.00		0.00		
e. Unassigned/Unappropriated						
Reserve for Economic Uncertainties	9789	17,235.79	0.00	17,235.79	26,295.78	38,354.10
Undesignated / Unappropriated Amount	9790	6,249.63	0.00	6,249.63	9,327.73	4,651.47

Golden Valley Charter School Tahoe
Monthly Cash Flow Projections
2019-20



SAC Code Description	53%														Total	
	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June	July	Aug		Sept
Revenue																
State																
8011 LCFF; state aid portion	-	8,202	8,202	14,764	14,764	14,764	14,764	14,764	52,827	52,827	52,827	52,827	8,769			100.00%
8012 LCFF; EPA portion	-	-	-	1,632	-	-	1,632	-	-	5,840	-	-	3,245			100.00%
8096 In-Lieu of Property Taxes, all grades	-	-	-	39,171	-	-	19,056	-	53,034	26,517	26,517	26,517	9,448			100.00%
8019 Prior Year Income / Adjustments	27,275	-	-													#DIV/0!
8520 State Child Nutrition program																
8560 Lottery	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6,659	100.00%
8550 Mandate Block Grant	-	-	-	104	104	104	104	104	104	104	104	104	104	-	-	100.00%
8591 SB 740 Rent re-imbursement program																
8590 All Other State Revenue / Clean Energy																
8599 Prior Year State Income																
Subtotal	\$ 27,275	\$ 8,202	\$ 8,202	\$ 55,671	\$ 14,868	\$ 14,868	\$ 35,556	\$ 14,868	\$ 105,966	\$ 85,289	\$ 79,449	\$ 79,449	\$ 21,567	\$ -	\$ 6,659	
Federal																
8181 Special Education, federal																
8220 Federal Child Nutrition Programs																
8290 All Other Federal Revenue, inc Facilities Incenti																
8291 Title I																
8292 Title II																
8293 Title III																
8295 Title V																
8299 Prior Year Federal Revenue																
Subtotal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Local																
8660 Interest																
8782 All Other Transfers from County Offices																
8784 All Other Transfers from Other Locations																
8785 CMO Management fee																
8792 SPED State / Other Transfers from County																
8980 Student Lunch Revenue																
8982 Foundation Grants / Donations																
8983 All Other Local Revenue																
8984 Student Body (ASB) Fundraising Revenue																
8985 School Site Fundraising	-	7,500	18,750	7,500	7,500	7,500	7,500	3,750	3,750	3,750	3,750	3,750	-	-	-	100.00%
8986 Rental Income																
8999 Revenue Suspense																
Subtotal	\$ -	\$ 7,500	\$ 18,750	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500	\$ 3,750	\$ 3,750	\$ 3,750	\$ 3,750	\$ 3,750	\$ 3,750	\$ -	\$ -	\$ -
Total	\$ 27,275	\$ 15,702	\$ 26,952	\$ 63,171	\$ 22,368	\$ 22,368	\$ 43,056	\$ 18,618	\$ 109,716	\$ 89,039	\$ 83,199	\$ 83,199	\$ 21,567	\$ -	\$ 6,659	

Expenses																
Certificated Salaries																
1100 Teachers' Salaries	-	12,811	12,811	12,811	12,811	12,811	12,811	12,811	12,811	12,811	12,811	12,811	12,811			100.00%
1105 Teachers' Stipends / Bonus	-	1,705	1,705	1,705	1,705	1,705	1,705	1,705	1,705	1,705	1,705	1,705	1,705			100.00%
1120 Substitute Expense	-	455	455	455	455	455	455	455	455	455	455	455	455			100.00%
1200 Certificated Pupil Support Salaries	-	-	-	-	-	-	-	-	-	-	-	-	-			
1300 Certificated Supervisor and Administrator Salari	-	6,727	6,727	6,727	6,727	6,727	6,727	6,727	6,727	6,727	6,727	6,727	6,727			100.00%
1305 Certificated Sup. and Admin. Stipends / Bonus	-	-	-	-	-	-	-	-	-	-	-	-	-			
1900 Other Certificated Salaries	-	455	455	455	455	455	455	455	455	455	455	455	455			100.00%
1910 Other Certificated Overtime	-	-	-	-	-	-	-	-	-	-	-	-	-			
1000 Subtotal	\$ 22,152	\$ 22,152	\$ 22,152	\$ 22,152	\$ 22,152	\$ 22,152	\$ 22,152	\$ 22,152	\$ 22,152	\$ 22,152	\$ 22,152	\$ 22,152	\$ 22,152			

Classified Salaries

2100	Instructional Aide Salaries	-	2,831	2,831	2,831	2,831	2,831	2,831	2,831	2,831	2,831	2,831	2,831	2,831	2,831	2,831	2,831	100.00%
2110	Instructional Aide Overtime	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2200	Classified Support Salaries (Maintenance / Food)	-	2,953	2,953	2,953	2,953	2,953	2,953	2,953	2,953	2,953	2,953	2,953	2,953	2,953	2,953	2,953	100.00%
2210	Classified Support Overtime	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2300	Classified Supervisor and Administrator Salaries	-	890	890	890	890	890	890	890	890	890	890	890	890	890	890	890	100.00%
2400	Clerical, Technical, and Office Staff Salaries	-	122	122	122	122	122	122	122	122	122	122	122	122	122	122	122	100.00%
2410	Clerical, Technical, and Office Staff Overtime	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2900	Other Classified Salaries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2905	Other Stipends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2910	Other Classified Overtime	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2000	Subtotal		\$ 6,796	\$ 6,796	\$ 6,796	\$ 6,796	\$ 6,796	\$ 6,796	\$ 6,796	\$ 6,796	\$ 6,796	\$ 6,796	\$ 6,796	\$ 6,796	\$ 6,796	\$ 6,796	\$ 6,796	

Employee Benefits

3101	State Teachers' Retirement System, certificated	-	2,073	4,145	4,145	4,145	4,145	4,145	4,145	4,145	4,145	4,145	4,145	2,073				100.00%
3202	Public Employees' Retirement System, classified	-	676	1,352	1,352	1,352	1,352	1,352	1,352	1,352	1,352	1,352	1,352	676				100.00%
3313	OASDI	-	218	435	435	435	435	435	435	435	435	435	435	218				100.00%
3323	Medicare	-	231	462	462	462	462	462	462	462	462	462	462	231				100.00%
3403	Health & Welfare Benefits	-	2,214	4,429	4,429	4,429	4,429	4,429	4,429	4,429	4,429	4,429	4,429	2,214				100.00%
3503	State Unemployment Insurance	-	53	106	106	106	106	106	106	106	106	106	106	53				100.00%
3603	Worker Compensation Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-				
3703	Other Post Employment Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-				
3903	Other Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-				
3000	Subtotal		\$ 5,464	\$ 10,929	\$ 10,929	\$ 10,929	\$ 10,929	\$ 10,929	\$ 10,929	\$ 10,929	\$ 10,929	\$ 10,929	\$ 10,929	\$ 5,464				

Books and Supplies

4100	Approved Textbooks and Core Curricula Materials	-	-	600	-	-	-	400	-	-	-	-	-	-	-	-	-	100.00%
4200	Books and Other Reference Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4300	Materials and Supplies	-	-	765	574	-	-	574	-	-	-	-	-	-	-	-	-	100.00%
4315	Classroom Materials and Supplies	-	-	2,534	845	845	845	845	845	845	845	845	845	-	-	-	-	100.00%
4400	Noncapitalized Equipment	-	455	455	455	455	455	455	455	455	455	455	455	455	455	455	455	100.00%
4410	Software and Software Licensing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4700	Food and Food Supplies	-	-	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100.00%
4000	Subtotal		\$ 455	\$ 4,984	\$ 2,504	\$ 1,930	\$ 1,930	\$ 2,904	\$ 1,930	\$ 1,930	\$ 1,930	\$ 1,930	\$ 1,930	\$ 1,086	\$ 1,086			

Services and Other Operating Expenses

5200	Travel and Conferences	-	-	320	320	320	320	320	320	320	320	320	320	320	320	320	320	100.00%
5210	Training and Development Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5300	Dues and Memberships	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5400	Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5500	Operation and Housekeeping Services/Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5501	Utilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5600	Space Rental/Leases Expense	-	-	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	100.00%
5601	Building Maintenance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5602	Other Space Rental	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5605	Equipment Rental/Lease Expense	-	364	364	364	364	364	364	364	364	364	364	364	364	364	364	364	100.00%
5610	Equipment Repair	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5800	Professional/Consulting Services and Operating	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5803	Banking and Payroll Service Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5805	Legal Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5806	Audit Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5810	Educational Consultants	-	227	227	227	227	227	227	227	227	227	227	227	227	227	227	227	100.00%
5811	Student Transportation / Field Trips	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5815	Advertising / Recruiting	-	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	100.00%
5820	Fundraising Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5873	Financial Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5875	District Oversight Fee	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,229	100.00%
5877	IT Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5890	Interest Expense / Misc. Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5899	CMO Management Fee	-	4,468	4,468	4,468	4,468	4,468	4,468	4,468	4,468	4,468	4,468	4,468	4,468	4,468	4,468	4,468	
5900	Communications	-	188	188	188	188	188	188	188	188	188	188	188	188	188	188	188	
5999	Expense Suspense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5000	Subtotal		\$ 5,253	\$ 11,930	\$ 11,930	\$ 11,930	\$ 11,930	\$ 11,930	\$ 11,930	\$ 11,930	\$ 11,930	\$ 11,930	\$ 11,930	\$ 11,930	\$ 11,930	\$ 11,930	\$ 17,160	

Capital Outlay

