

DENNY RUSH
SUPERINTENDENT
RAENEL TOSTE
CHIEF BUSINESS OFFICIAL



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

BOARD OF TRUSTEES
SARAH GILLMORE
LAURA NEWBY
DR. ALEX RENSING
SAM MOORE
WENDY SOKALSKIY

January 28, 2022

Mr. Jeff Kraunz

Creekside Charter School
1916 Chamonix Place
Tahoe City, CA 96145

RE: FY 2021-22 First Interim Budget Report

Dear Mr. Kraunz,

Thank you for the timely submission of Creekside Charter School's (Creekside) 2021-22 First Interim Budget Report and supporting documentation. In accordance with Education Code 47604.32, Newcastle Elementary School District has the responsibility to monitor the fiscal condition of Creekside and determine if the school will meet its financial obligations for the current plus two additional fiscal years.

The Newcastle Elementary School District has completed our review of the report, and based on the data provided to our office, the report is accepted with the following comments:

- Based on the multi-year projections and assumptions provided by Creekside it appears the school will meet its financial obligations requirement for the current year and two subsequent fiscal years.
- The multi-year projections submitted project that the ending fund balance will decrease by \$31,042 in 2021-22, increase by \$44,156 in 2022-23 and increase by \$79,380 in 2023-24. The 2021-22 decrease in fund balance takes into consideration the expensed depreciation amount of \$47,322.00.

We are requesting that Creekside provide the following:

- Notify us immediately and provide for our review any material changes to the budget.

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.

- Continue to closely monitor future enrollment trends and inform us of budget adjustments should enrollment trends fluctuate.

We appreciate the efforts of the Creekside Charter School Board of Directors and administration as they strive to develop and maintain balanced budgets and continue to reflect fiscal stability overall. Please do not hesitate to contact me at (916) 824-1664 if I can be of assistance and support.

Thank you,



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

In collaboration with Ryland School Business Consulting

**CHARTER SCHOOL
INTERIM FINANCIAL REPORT - ALTERNATIVE FORM
First Interim Report - Detail**

Charter School Name: Creekside Charter
CDS #: 31-66852-0120105
Charter Approving Entity: Newcastle Elementary
County: Placer
Charter #: 1102
Fiscal Year: 2021/22

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	Adopted Budget - July 1			Actuals thru 10/31			1st Interim Budget		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
A. REVENUES										
1. LCFF Sources										
State Aid - Current Year	8011	1,380,825		1,380,825.00	306,990.00		306,990.00	1,040,266.00		1,040,266.00
EPA - Current Year	8012	427,663		427,663.00	114,088.00		114,088.00	816,252.00		816,252.00
State Aid - Prior Years	8019	-		-	-		-	-		-
Transfers to Charter Schools in Lieu of Property Taxes	8096	132,177		132,177.00	29,623.00		29,623.00	135,708.00		135,708.00
Other LCFF Transfers	8091, 8097	-		-	-		-	-		-
Total, LCFF Sources		1,940,665.00	-	1,940,665.00	450,701.00	-	450,701.00	1,992,226.00	-	1,992,226.00
2. Federal Revenues										
No Child Left Behind	8290			-			-			-
Special Education - Federal	8181, 8182			-			-			-
Child Nutrition - Federal	8220			-			-			-
Other Federal Revenues	8110, 8260-8299		37,042	37,042.00		14,120.00	14,120.00		86,307.00	86,307.00
Total, Federal Revenues		-	37,042.00	37,042.00	-	14,120.00	14,120.00	-	86,307.00	86,307.00
3. Other State Revenues										
Special Education - State	StateRevSE			-			-			-
All Other State Revenues	StateRevAO	33,048	9,727	42,775.00	(769.00)	(509.00)	(1,278.00)	34,859.00	49,597.00	84,456.00
Total, Other State Revenues		33,048.00	9,727.00	42,775.00	(769.00)	(509.00)	(1,278.00)	34,859.00	49,597.00	84,456.00
4. Other Local Revenues										
All Other Local Revenues	LocalRevAO	221,300	8,386	229,686.00	200,514.00	-	200,514.00	271,486.00	8,609.00	280,095.00
Total, Local Revenues		221,300.00	8,386.00	229,686.00	200,514.00	-	200,514.00	271,486.00	8,609.00	280,095.00
5. TOTAL REVENUES										
		2,195,013.00	55,155.00	2,250,168.00	650,446.00	13,611.00	664,057.00	2,298,571.00	144,513.00	2,443,084.00
B. EXPENDITURES										
1. Certificated Salaries										
Certificated Teachers' Salaries	1100	983,013	104,100	1,087,113.00	261,896.00	32,182.00	294,078.00	1,019,880.00	116,864.00	1,136,744.00
Certificated Pupil Support Salaries	1200	-	-	-	-	-	-	-	-	-
Certificated Supervisors' and Administrators' Salaries	1300	130,000	-	130,000.00	43,333.00	-	43,333.00	131,500.00	-	131,500.00
Other Certificated Salaries	1900	-	-	-	-	-	-	-	-	-
Total, Certificated Salaries		1,113,013.00	104,100.00	1,217,113.00	305,229.00	32,182.00	337,411.00	1,151,380.00	116,864.00	1,268,244.00
2. Non-certificated Salaries										
Non-certificated Instructional Aides' Salaries	2100	40,787	50,000	90,787.00	8,310.00	3,208.00	11,518.00	48,170.00	34,011.00	82,181.00
Non-certificated Support Salaries	2200	-	-	-	-	-	-	-	-	-
Non-certificated Supervisors' and Administrators' Salaries	2300	-	-	-	-	-	-	-	-	-
Clerical and Office Salaries	2400	97,400	-	97,400.00	23,305.00	-	23,305.00	96,050.00	-	96,050.00
Other Non-certificated Salaries	2900	-	-	-	-	-	-	-	-	-
Total, Non-certificated Salaries		138,187.00	50,000.00	188,187.00	31,615.00	3,208.00	34,823.00	144,220.00	34,011.00	178,231.00

**CHARTER SCHOOL
INTERIM FINANCIAL REPORT - ALTERNATIVE FORM
First Interim Report - Detail**

Charter School Name: Creekside Charter
CDS #: 31-66852-0120105
Charter Approving Entity: Newcastle Elementary
County: Placer
Charter #: 1102
Fiscal Year: 2021/22

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	Adopted Budget - July 1			Actuals thru 10/31			1st Interim Budget		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
3. Employee Benefits										
STRS	3101-3102	195,107	10,829	205,936.00	53,614.00	2,953.00	56,567.00	200,674.00	13,913.00	214,587.00
PERS	3201-3202	-	-	-	-	-	-	-	-	-
OASDI / Medicare / Alternative	3301-3302	31,116	928	32,044.00	6,994.00	253.00	7,247.00	30,832.00	1,192.00	32,024.00
Health and Welfare Benefits	3401-3402	103,013	8,087	111,100.00	35,732.00	2,695.00	38,427.00	115,390.00	8,087.00	123,477.00
Unemployment Insurance	3501-3502	5,320	280	5,600.00	860.00	-	860.00	5,320.00	280.00	5,600.00
Workers' Compensation Insurance	3601-3602	13,630	645	14,275.00	3,425.00	176.00	3,601.00	13,848.00	829.00	14,677.00
OPEB, Allocated	3701-3702	-	-	-	-	-	-	-	-	-
OPEB, Active Employees	3751-3752	-	-	-	-	-	-	-	-	-
Other Employee Benefits	3901-3902	9,150	-	9,150.00	-	-	-	9,421.00	-	9,421.00
Total, Employee Benefits		357,336.00	20,769.00	378,105.00	100,625.00	6,077.00	106,702.00	375,485.00	24,301.00	399,786.00
4. Books and Supplies										
Approved Textbooks and Core Curricula Materials	4100	60,000	16,227	76,227.00	37,344.00	8,085.00	45,429.00	51,000.00	12,894.00	63,894.00
Books and Other Reference Materials	4200	-	-	-	-	-	-	-	-	-
Materials and Supplies	4300	34,400	500	34,900.00	14,161.00	59.00	14,220.00	39,500.00	500.00	40,000.00
Noncapitalized Equipment	4400	26,000	-	26,000.00	7,464.00	-	7,464.00	22,000.00	-	22,000.00
Food	4700	3,000	-	3,000.00	-	-	-	1,000.00	-	1,000.00
Total, Books and Supplies		123,400.00	16,727.00	140,127.00	58,969.00	8,144.00	67,113.00	113,500.00	13,394.00	126,894.00
5. Services and Other Operating Expenditures										
Subagreements for Services	5100	-	-	-	-	-	-	-	-	-
Travel and Conferences	5200	13,000	-	13,000.00	557.00	-	557.00	10,000.00	5,000.00	15,000.00
Dues and Memberships	5300	4,500	-	4,500.00	4,080.00	-	4,080.00	4,500.00	-	4,500.00
Insurance	5400	34,519	-	34,519.00	19,896.00	-	19,896.00	34,521.00	-	34,521.00
Operations and Housekeeping Services	5500	55,000	-	55,000.00	8,420.00	-	8,420.00	52,000.00	-	52,000.00
Rentals, Leases, Repairs, and Noncap. Improvements	5600	32,600	-	32,600.00	12,562.00	-	12,562.00	48,000.00	-	48,000.00
Transfers of Direct Costs	5700-5799	-	-	-	-	-	-	-	-	-
Professional/Consulting Services & Operating Expenditures	5800	194,982	31,252	226,234.00	44,728.53	-	44,728.53	223,497.00	68,393.00	291,890.00
Communications	5900	10,500	-	10,500.00	2,799.00	-	2,799.00	7,738.00	-	7,738.00
Total, Services and Other Operating Expenditures		345,101.00	31,252.00	376,353.00	93,042.53	-	93,042.53	380,256.00	73,393.00	453,649.00
6. Capital Outlay (Obj. 6100-6170, 6200-6500 for mod. accrual basis only)										
Land and Land Improvements	6100-6170	-	-	-	-	-	-	-	-	-
Buildings and Improvements of Buildings	6200	-	-	-	-	-	-	-	-	-
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	-	-	-	-	-	-	-	-	-
Equipment	6400	-	-	-	-	-	-	-	-	-
Equipment Replacement	6500	-	-	-	-	-	-	-	-	-
Depreciation Expense (for accrual basis only)	6900	47,106.00	-	47,106.00	-	-	-	47,322.00	-	47,322.00
Total, Capital Outlay		47,106.00	-	47,106.00	-	-	-	47,322.00	-	47,322.00

**CHARTER SCHOOL
INTERIM FINANCIAL REPORT - ALTERNATIVE FORM
First Interim Report - Detail**

Charter School Name: Creekside Charter
CDS #: 31-66852-0120105
Charter Approving Entity: Newcastle Elementary
County: Placer
Charter #: 1102
Fiscal Year: 2021/22

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	Adopted Budget - July 1			Actuals thru 10/31			1st Interim Budget		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
7. Other Outgo										
Tuition to Other Schools	7110-7143	-	-	-	-	-	-	-	-	-
Transfers of Pass-through Revenues to Other LEAs	7211-7213	-	-	-	-	-	-	-	-	-
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE	-	-	-	-	-	-	-	-	-
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	-	-	-	-	-	-	-	-	-
All Other Transfers	7281-7299	-	-	-	-	-	-	-	-	-
Transfers of Indirect Costs	7300-7399	-	-	-	-	-	-	-	-	-
Debt Service:										
Interest	7438	-	-	-	-	-	-	-	-	-
Principal (for modified accrual basis only)	7439	-	-	-	-	-	-	-	-	-
Total, Other Outgo		-	-	-	-	-	-	-	-	-
8. TOTAL EXPENDITURES		2,124,143.00	222,848.00	2,346,991.00	589,480.53	49,611.00	639,091.53	2,212,163.00	261,963.00	2,474,126.00
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		70,870.00	(167,693.00)	(96,823.00)	60,965.47	(36,000.00)	24,965.47	86,408.00	(117,450.00)	(31,042.00)
D. OTHER FINANCING SOURCES / USES										
1. Other Sources	8930-8979	-	-	-	-	-	-	-	-	-
2. Less: Other Uses	7630-7699	-	-	-	-	-	-	-	-	-
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	(57,774)	57,774	-	-	-	-	(78,259.00)	78,259.00	-
4. TOTAL OTHER FINANCING SOURCES / USES		(57,774.00)	57,774.00	-	-	-	-	(78,259.00)	78,259.00	-
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		13,096.00	(109,919.00)	(96,823.00)	60,965.47	(36,000.00)	24,965.47	8,149.00	(39,191.00)	(31,042.00)
F. FUND BALANCE, RESERVES										
1. Beginning Fund Balance										
a. As of July 1	9791	1,985,373	109,919	2,095,292.00	1,972,690.56	61,421.00	2,034,111.56	1,972,690.56	61,421.00	2,034,111.56
b. Adjustments to Beginning Balance	9793, 9795	-	-	-	27.00	(27.00)	-	27.00	(27.00)	-
c. Adjusted Beginning Balance		1,985,373.00	109,919.00	2,095,292.00	1,972,717.56	61,394.00	2,034,111.56	1,972,717.56	61,394.00	2,034,111.56
2. Ending Fund Balance, June 30 (E + F.1.c.)		1,998,469.00	-	1,998,469.00	2,033,683.03	25,394.00	2,059,077.03	1,980,866.56	22,203.00	2,003,069.56

**CHARTER SCHOOL
INTERIM FINANCIAL REPORT - ALTERNATIVE FORM
First Interim Report - Detail**

Charter School Name: Creekside Charter
CDS #: 31-66852-0120105
Charter Approving Entity: Newcastle Elementary
County: Placer
Charter #: 1102
Fiscal Year: 2021/22

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	Adopted Budget - July 1			Actuals thru 10/31			1st Interim Budget		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
Components of Ending Fund Balance (Modified Accrual Basis):										
a. Nonspendable										
Revolving Cash (equals object 9130)	9711			-			-			-
Stores (equals object 9320)	9712			-			-			-
Prepaid Expenditures (equals object 9330)	9713			-			-			-
All Others	9719			-			-			-
b. Restricted	9740			-			-			-
c. Committed				-			-			-
1. Stabilization Arrangements	9750			-			-			-
2. Other Commitments	9760			-			-			-
d. Assigned	9780			-			-			-
e. Unassigned/Unappropriated				-			-			-
1. Reserve for Economic Uncertainties	9789			-			-			-
2. Unassigned/Unappropriated Amount	9790M	-	-	-	-	-	-	-	-	-
f. Components of Ending Net Position (Accrual Basis only)										
1. Net Investment in Capital Assets	9796	1,206,836.00		1,206,836.00	1,253,941.66		1,253,941.66	1,206,619.66		1,206,619.66
2. Restricted Net Position	9797		-	-		25,421.00	25,421.00		22,203.00	22,203.00
3. Unrestricted Net Position	9790A	791,633.00		791,633.00	779,714.37		779,714.37	774,246.90		774,246.90

**CHARTER SCHOOL
INTERIM FINANCIAL REPORT - ALTERNATIVE FORM
First Interim Report - Detail**

Charter School Name: Creekside Charter
CDS #: 31-66852-0120105
Charter Approving Entity: Newcastle Elementary
County: Placer
Charter #: 1102
Fiscal Year: 2021/22

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	Adopted Budget - July 1			Actuals thru 10/31			1st Interim Budget		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
G. ASSETS										
1. Cash										
In County Treasury	9110									-
Fair Value Adjustment to Cash in County Treasury	9111									-
In Banks	9120				965,828.15	74,285.00	1,040,113.15			
In Revolving Fund	9130									-
With Fiscal Agent/Trustee	9135									-
Collections Awaiting Deposit	9140									-
2. Investments	9150									-
3. Accounts Receivable	9200				1,572.25		1,572.25			
4. Due from Grantor Governments	9290					6,461.00	6,461.00			
5. Stores	9320									-
6. Prepaid Expenditures	9330				575.00		575.00			
7. Other Current Assets	9340									-
8. Capital Assets (for accrual basis only)	9400-9489				1,253,941.66		1,253,941.66			
9. TOTAL ASSETS					2,221,917.06	80,746.00	2,302,663.06			
H.										
1. Deferred Outflows of Resources	9490									
2. TOTAL DEFERRED OUTFLOWS										
I. LIABILITIES										
1. Accounts Payable	9500				29,222.03		29,222.03			
2. Due to Grantor Governments	9590				159,039.00	55,325.00	214,364.00			
3. Current Loans	9640									-
4. Deferred Revenue	9650									-
5. Long-Term Liabilities (for accrual basis only)	9660-9669									-
6. TOTAL LIABILITIES					188,261.03	55,325.00	243,586.03			
J. FUND BALANCE										
Ending Fund Balance, October 31					2,033,656.03	25,421.00	2,059,077.03			

**CHARTER SCHOOL
INTERIM FINANCIAL REPORT - ALTERNATIVE FORM
First Interim Report - Summary**

Charter School Name: Creekside Charter
CDS #: 31-66852-0120105
Charter Approving Entity: Newcastle Elementary
County: Placer
Charter #: 1102
Fiscal Year: 2021/22

Description	Object Code	Adopted Budget (X)	Actuals thru 10/31 (Y)	1st Interim Budget (Z)	1st Interim vs. Adopted Budget Increase, (Decrease)	
					\$ Difference (Z) vs. (X)	% Change (Z) vs. (X)
A. REVENUES						
1. LCFF Sources						
State Aid - Current Year	8011	1,380,825.00	306,990.00	1,040,266.00	(340,559.00)	-24.66%
EPA - Current Year	8012	427,663.00	114,088.00	816,252.00	388,589.00	90.86%
State Aid - Prior Years	8019	-	-	-	-	
Transfers to Charter Schools in Lieu of Property Taxes	8096	132,177.00	29,623.00	135,708.00	3,531.00	2.67%
Other LCFF Transfers	8091, 8097	-	-	-	-	
Total, LCFF Sources		1,940,665.00	450,701.00	1,992,226.00	51,561.00	2.66%
2. Federal Revenues						
No Child Left Behind	8290	-	-	-	-	
Special Education - Federal	8181, 8182	-	-	-	-	
Child Nutrition - Federal	8220	-	-	-	-	
Other Federal Revenues	8110, 8260-8299	37,042.00	14,120.00	86,307.00	49,265.00	133.00%
Total, Federal Revenues		37,042.00	14,120.00	86,307.00	49,265.00	133.00%
3. Other State Revenues						
Special Education - State	StateRevSE	-	-	-	-	
All Other State Revenues	StateRevAO	42,775.00	(1,278.00)	84,456.00	41,681.00	97.44%
Total, Other State Revenues		42,775.00	(1,278.00)	84,456.00	41,681.00	97.44%
4. Other Local Revenues						
All Other Local Revenues	LocalRevAO	229,686.00	200,514.00	280,095.00	50,409.00	21.95%
Total, Local Revenues		229,686.00	200,514.00	280,095.00	50,409.00	21.95%
5. TOTAL REVENUES						
		2,250,168.00	664,057.00	2,443,084.00	192,916.00	8.57%
B. EXPENDITURES						
1. Certificated Salaries						
Certificated Teachers' Salaries	1100	1,087,113.00	294,078.00	1,136,744.00	49,631.00	4.57%
Certificated Pupil Support Salaries	1200	-	-	-	-	
Certificated Supervisors' and Administrators' Salaries	1300	130,000.00	43,333.00	131,500.00	1,500.00	1.15%
Other Certificated Salaries	1900	-	-	-	-	
Total, Certificated Salaries		1,217,113.00	337,411.00	1,268,244.00	51,131.00	4.20%
2. Non-certificated Salaries						
Non-certificated Instructional Aides' Salaries	2100	90,787.00	11,518.00	82,181.00	(8,606.00)	-9.48%
Non-certificated Support Salaries	2200	-	-	-	-	
Non-certificated Supervisors' and Administrators' Salaries	2300	-	-	-	-	
Clerical and Office Salaries	2400	97,400.00	23,305.00	96,050.00	(1,350.00)	-1.39%
Other Non-certificated Salaries	2900	-	-	-	-	
Total, Non-certificated Salaries		188,187.00	34,823.00	178,231.00	(9,956.00)	-5.29%
3. Employee Benefits						
STRS	3101-3102	205,936.00	56,567.00	214,587.00	8,651.00	4.20%
PERS	3201-3202	-	-	-	-	
OASDI / Medicare / Alternative	3301-3302	32,044.00	7,247.00	32,024.00	(20.00)	-0.06%
Health and Welfare Benefits	3401-3402	111,100.00	38,427.00	123,477.00	12,377.00	11.14%
Unemployment Insurance	3501-3502	5,600.00	860.00	5,600.00	-	0.00%
Workers' Compensation Insurance	3601-3602	14,275.00	3,601.00	14,677.00	402.00	2.82%
OPEB, Allocated	3701-3702	-	-	-	-	
OPEB, Active Employees	3751-3752	-	-	-	-	
Other Employee Benefits	3901-3902	9,150.00	-	9,421.00	271.00	2.96%
Total, Employee Benefits		378,105.00	106,702.00	399,786.00	21,681.00	5.73%
4. Books and Supplies						
Approved Textbooks and Core Curricula Materials	4100	76,227.00	45,429.00	63,894.00	(12,333.00)	-16.18%
Books and Other Reference Materials	4200	-	-	-	-	
Materials and Supplies	4300	34,900.00	14,220.00	40,000.00	5,100.00	14.61%
Noncapitalized Equipment	4400	26,000.00	7,464.00	22,000.00	(4,000.00)	-15.38%
Food	4700	3,000.00	-	1,000.00	(2,000.00)	-66.67%
Total, Books and Supplies		140,127.00	67,113.00	126,894.00	(13,233.00)	-9.44%

**CHARTER SCHOOL
INTERIM FINANCIAL REPORT - ALTERNATIVE FORM
First Interim Report - Summary**

Charter School Name: Creekside Charter
CDS #: 31-66852-0120105
Charter Approving Entity: Newcastle Elementary
County: Placer
Charter #: 1102
Fiscal Year: 2021/22

Description	Object Code	Adopted Budget (X)	Actuals thru 10/31 (Y)	1st Interim Budget (Z)	1st Interim vs. Adopted Budget Increase, (Decrease)	
					\$ Difference (Z) vs. (X)	% Change (Z) vs. (X)
5. Services and Other Operating Expenditures						
Subagreements for Services	5100	-	-	-	-	
Travel and Conferences	5200	13,000.00	557.00	15,000.00	2,000.00	15.38%
Dues and Memberships	5300	4,500.00	4,080.00	4,500.00	-	0.00%
Insurance	5400	34,519.00	19,896.00	34,521.00	2.00	0.01%
Operations and Housekeeping Services	5500	55,000.00	8,420.00	52,000.00	(3,000.00)	-5.45%
Rentals, Leases, Repairs, and Noncap. Improvements	5600	32,600.00	12,562.00	48,000.00	15,400.00	47.24%
Transfers of Direct Costs	5700-5799	-	-	-	-	
Professional/Consulting Services & Operating Expenditures	5800	226,234.00	44,728.53	291,890.00	65,656.00	29.02%
Communications	5900	10,500.00	2,799.00	7,738.00	(2,762.00)	-26.30%
Total, Services and Other Operating Expenditures		376,353.00	93,042.53	453,649.00	77,296.00	20.54%
6. Capital Outlay (Objects 6100-6170, 6200-6500 modified accrual basis only)						
Land and Land Improvements	6100-6170	-	-	-	-	
Buildings and Improvements of Buildings	6200	-	-	-	-	
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	-	-	-	-	
Equipment	6400	-	-	-	-	
Equipment Replacement	6500	-	-	-	-	
Depreciation Expense (for accrual basis only)	6900	47,106.00	-	47,322.00	216.00	0.46%
Total, Capital Outlay		47,106.00	-	47,322.00	216.00	0.46%
7. Other Outgo						
Tuition to Other Schools	7110-7143	-	-	-	-	
Transfers of Pass-through Revenues to Other LEAs	7211-7213	-	-	-	-	
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE	-	-	-	-	
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	-	-	-	-	
All Other Transfers	7281-7299	-	-	-	-	
Transfers of Indirect Costs	7300-7399	-	-	-	-	
Debt Service:						
Interest	7438	-	-	-	-	
Principal (for modified accrual basis only)	7439	-	-	-	-	
Total, Other Outgo		-	-	-	-	
8. TOTAL EXPENDITURES		2,346,991.00	639,091.53	2,474,126.00	127,135.00	5.42%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		(96,823.00)	24,965.47	(31,042.00)	65,781.00	-67.94%
D. OTHER FINANCING SOURCES / USES						
1. Other Sources	8930-8979	-	-	-	-	
2. Less: Other Uses	7630-7699	-	-	-	-	
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	-	-	-	-	
4. TOTAL OTHER FINANCING SOURCES / USES		-	-	-	-	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		(96,823.00)	24,965.47	(31,042.00)	65,781.00	-67.94%
F. FUND BALANCE, RESERVES						
1. Beginning Fund Balance						
a. As of July 1	9791	2,095,292.00	2,034,111.56	2,034,111.56	(61,180.44)	-2.92%
b. Adjustments to Beginning Balance	9793, 9795	-	-	-	-	
c. Adjusted Beginning Balance		2,095,292.00	2,034,111.56	2,034,111.56		
2. Ending Fund Balance, June 30 (E + F.1.c.)		1,998,469.00	2,059,077.03	2,003,069.56		

**CHARTER SCHOOL
INTERIM FINANCIAL REPORT - ALTERNATIVE FORM
First Interim Report - Summary**

Charter School Name: Creekside Charter
CDS #: 31-66852-0120105
Charter Approving Entity: Newcastle Elementary
County: Placer
Charter #: 1102
Fiscal Year: 2021/22

Description	Object Code	Adopted Budget (X)	Actuals thru 10/31 (Y)	1st Interim Budget (Z)	1st Interim vs. Adopted Budget Increase, (Decrease)	
					\$ Difference (Z) vs. (X)	% Change (Z) vs. (X)
Components of Ending Fund Balance (Modified Accrual Basis):						
a. Nonspendable						
Revolving Cash (equals object 9130)	9711	-	-	-	-	
Stores (equals object 9320)	9712	-	-	-	-	
Prepaid Expenditures (equals object 9330)	9713	-	-	-	-	
All Others	9719	-	-	-	-	
b. Restricted	9740	-	-	-	-	
c. Committed						
1. Stabilization Arrangements	9750	-	-	-	-	
2. Other Commitments	9760	-	-	-	-	
d. Assigned	9780	-	-	-	-	
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	-	-	-	-	
2. Unassigned/Unappropriated Amount	9790M	-	-	-	-	
f. Components of Ending Net Position (Accrual Basis)						
1. Net Investment in Capital Assets	9796	1,206,836.00	1,253,941.66	1,206,619.66	(216.34)	-0.02%
2. Restricted Net Position	9797	-	25,421.00	22,203.00	22,203.00	New
3. Unrestricted Net Position	9790A	791,633.00	779,714.37	774,246.90	(17,386.10)	-2.20%

**Creekside Charter
FINACIAL REPORT - ALTERNATIVE FORM
July 1- June 30, 2022**

FIRST 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:

Teresa Stelzer
Name

Raenel Toste
Name

Jeff Kraunz
Name

District Fiscal Management Advisor
Title

Chief Financial Officer
Title

Executive Director
Title

530-886-5857
Telephone

916-259-2832
Telephone

530-581-1036
Telephone

TSelzer@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) 2021-22 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) 2021-22 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) 2021-22 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: _____

**CHARTER SCHOOL
MULTI-YEAR PROJECTION - ALTERNATIVE FORM
First Interim Report - MYP**

Charter School Name: Creekside Charter
 CDS #: 31-66852-0120105
 Charter Approving Entity: Newcastle Elementary
 County: Placer
 Charter #: 1102
 Fiscal Year: 2021/22

Description	Object Code	FY 2021/22			Totals FY 2022-23	Totals FY 2023-24
		Unrestricted	Restricted	Total		
A. REVENUES						
1. LCFF/Revenue Limit Sources						
State Aid - Current Year	8011	1,040,266.00	-	1,040,266.00	1,089,230.00	1,152,246.00
EPA - Current Year	8012	816,252.00	-	816,252.00	816,252.00	816,252.00
State Aid - Prior Years	8019	-	-	-	-	-
Transfers to Charter Schools in Lieu of Property Taxes	8096	135,708.00	-	135,708.00	135,708.00	135,708.00
Other LCFF Transfers	8091, 8097	-	-	-	-	-
Total, LCFF Sources		1,992,226.00	-	1,992,226.00	2,041,190.00	2,104,206.00
2. Federal Revenues						
No Child Left Behind	8290	-	-	-	-	-
Special Education - Federal	8181, 8182	-	-	-	-	-
Child Nutrition - Federal	8220	-	-	-	-	-
Other Federal Revenues	8110, 8260-8299	-	86,307.00	86,307.00	38,000.00	38,250.00
Total, Federal Revenues		-	86,307.00	86,307.00	38,000.00	38,250.00
3. Other State Revenues						
Special Education - State	StateRevSE	-	-	-	-	-
All Other State Revenues	StateRevAO	34,859.00	49,597.00	84,456.00	66,550.00	58,026.00
Total, Other State Revenues		34,859.00	49,597.00	84,456.00	66,550.00	58,026.00
4. Other Local Revenues						
All Other Local Revenues	LocalRevAO	271,486.00	8,609.00	280,095.00	229,959.00	230,009.00
Total, Local Revenues		271,486.00	8,609.00	280,095.00	229,959.00	230,009.00
5. TOTAL REVENUES						
		2,298,571.00	144,513.00	2,443,084.00	2,375,699.00	2,430,491.00
B. EXPENDITURES						
1. Certificated Salaries						
Certificated Teachers' Salaries	1100	1,019,880.00	116,864.00	1,136,744.00	1,040,064.00	1,050,165.00
Certificated Pupil Support Salaries	1200	-	-	-	-	-
Certificated Supervisors' and Administrators' Salaries	1300	131,500.00	-	131,500.00	131,300.00	132,613.00
Other Certificated Salaries	1900	-	-	-	-	-
Total, Certificated Salaries		1,151,380.00	116,864.00	1,268,244.00	1,171,364.00	1,182,778.00
2. Non-certificated Salaries						
Non-certificated Instructional Aides' Salaries	2100	48,170.00	34,011.00	82,181.00	55,721.00	56,218.00
Non-certificated Support Salaries	2200	-	-	-	-	-
Non-certificated Supervisors' and Administrators' Salaries	2300	-	-	-	-	-
Clerical and Office Salaries	2400	96,050.00	-	96,050.00	93,940.00	94,840.00
Other Non-certificated Salaries	2900	-	-	-	-	-
Total, Non-certificated Salaries		144,220.00	34,011.00	178,231.00	149,661.00	151,058.00
3. Employee Benefits						
STRS	3101-3102	200,674.00	13,913.00	214,587.00	223,731.00	225,911.00
PERS	3201-3202	-	-	-	-	-
OASDI / Medicare / Alternative	3301-3302	30,832.00	1,192.00	32,024.00	28,434.00	28,706.00
Health and Welfare Benefits	3401-3402	115,390.00	8,087.00	123,477.00	129,651.00	136,133.00
Unemployment Insurance	3501-3502	5,320.00	280.00	5,600.00	5,880.00	6,174.00
Workers' Compensation Insurance	3601-3602	13,848.00	829.00	14,677.00	15,577.00	16,514.00
OPEB, Allocated	3701-3702	-	-	-	-	-
OPEB, Active Employees	3751-3752	-	-	-	-	-
Other Employee Benefits	3901-3902	9,421.00	-	9,421.00	9,892.00	10,387.00
Total, Employee Benefits		375,485.00	24,301.00	399,786.00	413,165.00	423,825.00
4. Books and Supplies						
Approved Textbooks and Core Curricula Materials	4100	51,000.00	12,894.00	63,894.00	68,834.00	66,369.00
Books and Other Reference Materials	4200	-	-	-	-	-
Materials and Supplies	4300	39,500.00	500.00	40,000.00	33,133.00	33,254.00
Noncapitalized Equipment	4400	22,000.00	-	22,000.00	26,000.00	26,000.00
Food	4700	1,000.00	-	1,000.00	3,000.00	3,000.00
Total, Books and Supplies		113,500.00	13,394.00	126,894.00	130,967.00	128,623.00

**CHARTER SCHOOL
MULTI-YEAR PROJECTION - ALTERNATIVE FORM
First Interim Report - MYP**

Charter School Name: Creekside Charter
 CDS #: 31-66852-0120105
 Charter Approving Entity: Newcastle Elementary
 County: Placer
 Charter #: 1102
 Fiscal Year: 2021/22

Description	Object Code	FY 2021/22			Totals FY 2022-23	Totals FY 2023-24
		Unrestricted	Restricted	Total		
5. Services and Other Operating Expenditures						
Subagreements for Services	5100	-	-	-	-	-
Travel and Conferences	5200	10,000.00	5,000.00	15,000.00	13,000.00	13,000.00
Dues and Memberships	5300	4,500.00	-	4,500.00	4,500.00	4,500.00
Insurance	5400	34,521.00	-	34,521.00	35,436.00	36,272.00
Operations and Housekeeping Services	5500	52,000.00	-	52,000.00	53,378.00	54,638.00
Rentals, Leases, Repairs, and Noncap. Improvements	5600	48,000.00	-	48,000.00	46,600.00	47,100.00
Transfers of Direct Costs	5700-5799	-	-	-	-	-
Professional/Consulting Services & Operating Expenditures	5800	223,497.00	68,393.00	291,890.00	258,250.00	253,495.00
Communications	5900	7,738.00	-	7,738.00	7,900.00	8,500.00
Total, Services and Other Operating Expenditures		380,256.00	73,393.00	453,649.00	419,064.00	417,505.00
6. Capital Outlay (Obj. 6100-6170, 6200-6500 for mod. accr. basis only)						
Land and Land Improvements	6100-6170	-	-	-	-	-
Buildings and Improvements of Buildings	6200	-	-	-	-	-
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	-	-	-	-	-
Equipment	6400	-	-	-	-	-
Equipment Replacement	6500	-	-	-	-	-
Depreciation Expense (for accrual basis only)	6900	47,322.00	-	47,322.00	47,322.00	47,322.00
Total, Capital Outlay		47,322.00	-	47,322.00	47,322.00	47,322.00
7. Other Outgo						
Tuition to Other Schools	7110-7143	-	-	-	-	-
Transfers of Pass-through Revenues to Other LEAs	7211-7213	-	-	-	-	-
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE	-	-	-	-	-
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	-	-	-	-	-
All Other Transfers	7281-7299	-	-	-	-	-
Transfers of Indirect Costs	7300-7399	-	-	-	-	-
Debt Service:						
Interest	7438	-	-	-	-	-
Principal (for modified accrual basis only)	7439	-	-	-	-	-
Total, Other Outgo		-	-	-	-	-
8. TOTAL EXPENDITURES		2,212,163.00	261,963.00	2,474,126.00	2,331,543.00	2,351,111.00
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		86,408.00	(117,450.00)	(31,042.00)	44,156.00	79,380.00
D. OTHER FINANCING SOURCES / USES						
1. Other Sources	8930-8979	-	-	-	-	-
2. Less: Other Uses	7630-7699	-	-	-	-	-
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	(78,259.00)	78,259.00	-	-	-
4. TOTAL OTHER FINANCING SOURCES / USES		(78,259.00)	78,259.00	-	-	-
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		8,149.00	(39,191.00)	(31,042.00)	44,156.00	79,380.00
F. FUND BALANCE, RESERVES						
1. Beginning Fund Balance						
a. As of July 1	9791	1,972,690.56	61,421.00	2,034,111.56	2,003,069.56	2,047,225.56
b. Adjustments to Beginning Balance	9793, 9795	27.00	(27.00)	-	-	-
c. Adjusted Beginning Balance		1,972,717.56	61,394.00	2,034,111.56	2,003,069.56	2,047,225.56
2. Ending Fund Balance, June 30 (E + F.1.c.)		1,980,866.56	22,203.00	2,003,069.56	2,047,225.56	2,126,605.56

**CHARTER SCHOOL
MULTI-YEAR PROJECTION - ALTERNATIVE FORM
First Interim Report - MYP**

Charter School Name: Creekside Charter
 CDS #: 31-66852-0120105
 Charter Approving Entity: Newcastle Elementary
 County: Placer
 Charter #: 1102
 Fiscal Year: 2021/22

Description	Object Code	FY 2021/22			Totals FY 2022-23	Totals FY 2023-24
		Unrestricted	Restricted	Total		
Components of Ending Fund Balance (Modified Accrual Basis):						
a. Nonspendable						
Revolving Cash (equals object 9130)	9711	-	-	-		
Stores (equals object 9320)	9712	-	-	-		
Prepaid Expenditures (equals object 9330)	9713	-	-	-		
All Others	9719	-	-	-		
b. Restricted	9740		-	-		
c. Committed						
1. Stabilization Arrangements	9750	-		-		
2. Other Commitments	9760	-		-		
d. Assigned	9780	-		-		
e. Unassigned/Unappropriated		-		-		
1. Reserve for Economic Uncertainties	9789	-		-		
2. Unassigned/Unappropriated Amount	9790M	-	-	-	-	-
f. Components of Ending Net Position (Accrual Basis)						
1. Net Investment in Capital Assets	9796	1,206,619.66	-	1,206,619.66	1,159,297.66	1,111,975.66
2. Restricted Net Position	9797		22,203.00	22,203.00	8,703.00	1,703.00
3. Unrestricted Net Position	9790A	774,246.90		774,246.90	879,224.90	1,012,926.90

**Creekside Charter First Interim Report - Cash Flow Worksheet
2021/22**

ACTUALS THROUGH THE MONTH OF		July	August	September	October	November	December	January	February	March	April	May	June	Accruals	TOTAL
OCTOBER															
A. BEGINNING CASH	9110	856,072	783,595	856,336	931,160	1,040,116	910,029	950,205	862,934	735,279	897,178	802,011	676,848		
B. RECEIPTS															
LCFF Sources															
State Aid, EPA	8011-8019	54,820	0	267,583	98,675	98,675	212,763	98,675	87,450	362,913	87,450	87,450	400,064	0	1,856,518
In Lieu Property Taxes	8096	0	6,836	13,672	9,115	9,115	9,115	9,115	9,115	23,206	11,607	11,607	11,607	11,598	135,708
Other LCFF/Revenue Limit Transfers	8091, 8097	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Federal Revenue	8100-8299	0	0	0	14,120	0	12,181	18,521	0	0	12,181	0	4,941	24,363	86,307
Other State Revenue	8300-8599	0	0	0	(1,278)	3,271	29,762	10,638	0	0	17,815	0	0	24,248	84,456
Other Local Revenue	8600-8799	1,067	706	6,987	191,754	8,871	8,871	8,871	8,871	8,871	8,871	8,871	8,871	8,613	280,095
All Other Financing Sources	8930-8979	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Receipts/Non-Revenue															0
TOTAL RECEIPTS		55,887	7,542	288,242	312,386	119,932	272,692	145,820	105,436	394,990	137,924	107,928	425,483	68,822	2,443,084
C. DISBURSEMENTS															
Certificated Salaries	1000-1999	10,833	105,259	109,153	112,164	116,354	116,354	116,354	116,354	116,354	116,354	116,354	116,357	0	1,268,244
Classified Salaries	2000-2999	2,447	6,721	11,785	13,869	17,926	17,926	17,926	17,926	17,926	17,926	17,926	17,927	0	178,231
Employee Benefits	3000-3999	10,911	29,840	30,802	35,149	36,636	36,636	36,636	36,636	36,636	36,636	36,636	36,632	0	399,786
Books and Supplies	4000-4999	6,443	28,817	28,197	3,657	7,473	7,473	7,473	7,473	7,473	7,473	7,473	7,469	0	126,894
Services and Operating Expenditures	5000-5999	34,773	14,119	19,669	24,483	42,428	42,428	42,428	42,428	42,428	42,428	42,428	42,429	21,180	453,649
Capital Outlay	6000-6999	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Outgo	7000-7499	0	0	0	0	0	0	0	0	0	0	0	0	0	0
All Other Financing Uses	7630-7699	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Disbursements/Non Expenditures															0
TOTAL DISBURSEMENTS		65,407	184,756	199,606	189,322	220,817	220,817	220,817	220,817	220,817	220,817	220,817	220,814	21,180	2,426,804
D. PRIOR YEAR TRANSACTIONS, Other															
Accounts Receivable	9200-9399	36,676	262,533	689	20,998	6,658	772	197	197	197	197	197	196	0	329,507
Accounts Payable (Liabilities, including Deferred Revenue)	9500-9630, 9650	99,633	12,578	14,501	35,106	35,860	12,471	12,471	12,471	12,471	12,471	12,471	12,471	81,495	366,470
TOTAL PRIOR YEAR TRANSACTIONS, Other		(62,957)	249,955	(13,812)	(14,108)	(29,202)	(11,699)	(12,274)	(12,274)	(12,274)	(12,274)	(12,274)	(12,275)	(81,495)	(36,963)
E. NET INCREASE/DECREASE (B - C + D)		(72,477)	72,741	74,824	108,956	(130,087)	40,176	(87,271)	(127,655)	161,899	(95,167)	(125,163)	192,394	(33,853)	(20,683)
F. ENDING CASH (A + E)		783,595	856,336	931,160	1,040,116	910,029	950,205	862,934	735,279	897,178	802,011	676,848	869,242		
G. ENDING CASH, PLUS ACCRUALS															835,389

**Creekside Charter 1st Interim Assumptions
2021-22**

<u>Enrollment Assumptions</u>	<u>2021/22</u>	<u>2022/23</u>	<u>2023/24</u>
Grades K-3	110	110	110
Grades 4-6	76	76	76
Grades 7-8	45	45	45
Grades 9-12	-	-	-
Total Enrollment	231	231	231
ADA%	98.0%	98.0%	98.0%
Total ADA	226.4	226.4	226.4
Free and Reduced Lunch Students (FRL)	14	14	14
English Language Learners (EL)	2	2	2
Foster Youth	-	-	-
Unduplicated Count (FRL, EL, Foster Youth)	16	16	16
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>Local Control Funding Formula Base Grant Rates</u>	<u>2021/22</u>	<u>2022/23</u>	<u>2023/24</u>
Grades K-3	\$ 8,093	\$ 8,294	\$ 8,552
Grades 4-6	\$ 8,215	\$ 8,419	\$ 8,681
Grades 7-8	\$ 8,458	\$ 8,668	\$ 8,938
Grades 9-12	\$ -	\$ -	\$ -
<u>Federal Revenues:</u>			
Special Education per student:	\$ -	\$ -	\$ -
Child Nutrition per student:	\$ -	\$ -	\$ -
Other Federal Revenue - Provide listing, including amounts	REAP 37,582/ ELO ESSER II 16,214 / ELO GEER II 3,721 / ELO ESSER III 10,570 / ELO ESSER III 18,220		
<u>State Revenues:</u>			
Special Education per student	\$ -	\$ -	\$ -
Child Nutrition per student	\$ -	\$ -	\$ -
Lottery per ADA:	\$ 228	\$ 228	\$ 228
Other State Revenue - Provide listing, including amounts	Mandate Block 3,271 / Educator Effectiveness 37,203 / (State Lottery increases dramatically in 22/23, since this is based on PY ADA-ADA was much more in 21/22 than 20/21)		
<u>Local Revenue</u> - Provide listing, including amounts	Interest-\$300/Donations-\$250,000/Loc Rev(Field Trips,PTO, Ect.)-\$21,186/SpEd-\$8,609 (WE ARE BEING CONSERVATIVE WITH DONATIONS IN PROJECTED YEARS)		

**Creekside Charter 1st Interim Assumptions
2021-22**

<u>Expenditure Assumptions</u>	<u>2021/22</u>	<u>2022/23</u>	<u>2023/24</u>
<u>Certificated Salaries:</u>			
Number of FTEs - Teachers	15	14	14
Number of FTEs - Pupil Support Salaries	-	-	-
Number of FTEs - Supervisor/Admin Salaries	1	1	1
Number of FTEs - Other Certificated Salaries	-	-	-
COLA percentage increase		1.0%	1.0%
<i>Provide description of significant changes from prior reporting period</i>	Salary decreases in projected years, since temp teachers were hired in 21/22 with ELO funds. Also additional stipends given in 21/22		
<u>Non Certificated Salaries:</u>			
Number of FTEs - Instructional Aides' Salaries	3	2	2
Number of FTEs - Non-certificated Support Salaries	-	-	-
Number of FTEs - Supervisor/Admin Salaries	2	2	2
Number of FTEs - Clerical and Office Salaries	-	-	-
Number of FTEs - Other Non-Certificated Salaries	-	-	-
<i>Provide description of significant changes from prior reporting period</i>	Salary decreases in projected years, since temp aides were hired in 21/22 with ELO funds. Also additional stipends given in 21/22		
<u>Benefits</u>			
STRS (rate)	16.92%	19.10%	19.10%
Number of STRS employees	17	17	17
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)	7717/Yr	8103/Yr	8508/Yr
Number eligible employees for health benefits	16	16	16
Unemployment insurance (rate)	4.00	4.00	4.00
Workers Comp Insurance (rate)	1.120%	1.18%	1.24%
<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>	Increase in services due to ELO & Educator Effectiveness funds for 21/22, and start up fees for new SIS System		
<u>Capital Outlay</u>			
<i>Provide description of significant changes from prior reporting period</i>	Building Improvements budgeted in 5600. Depreciation expense is 47,322, budget shows deficit spending, but if you add back in the depreciation expense, there is no deficit spending		
<u>Other Outgo</u>			
<u>Other Financing Sources</u>			
<u>Other Financing Uses</u>			