

SEAN HEALY
SUPERINTENDENT

RAENEL TOSTE
CHIEF BUSINESS OFFICIAL



ESTABLISHED 1865
NEWCASTLE ELEMENTARY SCHOOL DISTRICT
645 KENTUCKY GREENS WAY, NEWCASTLE, CA 95658
PHONE: (916) 259-2832 FAX: (916) 259-2835
<http://www.newcastle.k12.ca.us>
Pride in our past ~ Promise in our future

BOARD OF TRUSTEES

WENDY SOKALSKIY
ARON BALLOU
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JACQUELINE LOSTRITTO
SARAH GILLMORE

August 3, 2023

Mr. Jeff Kraunz
Creekside Charter School
1916 Chamonix Place
Tahoe City, CA 96145

RE: FY 2023-24 Adopted Budget Report

Dear Mr. Kraunz,

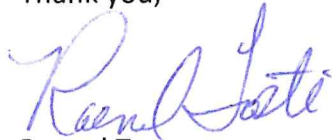
Thank you for the timely submission of the 2023-24 Adopted Budget Report and backup documentation for Creekside Charter School. In accordance with Education Code 47604.32, Newcastle Elementary School District has the responsibility to monitor the fiscal condition of Creekside Charter School.

The Newcastle Elementary School District has completed the review of the 2023-24 Adopted Budget Report. Based on the data provided to our office, the report has been accepted with the following comments:

- The multi-year projection shows that the charter school will be able to meet its financial obligations for the current and two subsequent years and has a positive certification.
- Restricted 2023-24 deficit spending is consistent with the utilization of one-time funds that were received in prior years
- Cash flow statement shows positive monthly cash balances
- Ending fund balance consists of Capital Assets of \$1,147,202 and unrestricted net position of \$873,224
- Enrollment and average daily attendance are projected to be flat for the current and two consecutive years

We appreciate the partnership of 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 Business Services

**CHARTER SCHOOL
BUDGET REPORT - ALTERNATIVE FORM**

CHARTER SCHOOL CERTIFICATION

Charter School Name: Creekside Charter
CDS #: 31 66852 0120105
Charter Approving Entity: Newcastle Elementary
Charter #: 1102
Fiscal Year: 2023-24

To the entity that approved the charter school:
() 2023-24 CHARTER SCHOOL BUDGET FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been approved, and is hereby filed by the charter school pursuant to *Education Code* Section 47604.33.

Signed: [Signature]
Charter School Official
(Original signature required)

Date: 6/23/23

Print
Name: Jeff Kraunz

Title: Executive Director

To the County Superintendent of Schools:
() 2023-24 CHARTER SCHOOL BUDGET FINANCIAL REPORT -- ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to *Education Code* Section 47604.33.

Signed: [Signature]
Authorized Representative of
Charter Approving Entity
(Original signature required)

Date: 6-30-2023

Print
Name: DENNY RUSH

Title: SUPERINTENDENT

For additional information on the BUDGET, please contact:

For Approving Entity:

Raenel Toste

Name

Chief Financial Officer

916-259-2832

Telephone

Rtoste@newcastle.k12.ca.us

E-mail address

For Charter School:

Jeff Kraunz

Name

Executive Director

Title

530-581-1036

Telephone

jkraunz@creeksidetahoe.org

E-mail address

() 2023-24 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: _____

COPY

CHARTER SCHOOL BUDGET REPORT

CHARTER SCHOOL BUDGET REPORT - ALTERNATIVE FORM

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, & 9660-9669)
☐ **Modified Accrual Basis** (Applicable Capital Outlay / Debt Service objects are 6100-6170, 6200-6500, 7438, and 7439)

Charter School Name: Creekside Charter

CDS #: 31 66852 0120105

Charter Approving Entity: Newcastle Elementary

Charter #: 1102

Fiscal Year: 2023/24

Description	Object Code	Est. Actuals Prior Year	FY 2023-24		Total
			Unrestricted	Restricted	
A. REVENUES					
1. LCFF/Revenue Limit Sources					
State Aid - Current Year	8011	1,540,244	1,631,125	-	1,631,125
EPA	8012	614,127	715,867	-	715,867
State Aid - Prior Years	8019	(20,345)	-	-	-
Charter Schools In-Lieu Property Taxes	8096	194,667	174,862	-	174,862
Other LCFF Transfers	8091, 8097	-	-	-	-
Total, Revenue Limit Sources		2,328,693	2,521,854	-	2,521,854
2. Federal Revenues					
No Child Left Behind	8290	-	-	-	-
Special Education - Federal	8181, 8182	-	-	-	-
Child Nutrition - Federal	8220	-	-	-	-
Other Federal Revenues	8110, 8260-8299	47,935	-	40,125	40,125
Total, Federal Revenues		47,935	-	40,125	40,125
3. Other State Revenues					
Special Education - State	StateRevSE	-	-	-	-
All Other State Revenues	StateRevAO	195,147	45,835	16,219	62,054
Total, Other State Revenues		195,147	45,835	16,219	62,054
4. Other Local Revenues					
All Other Local Revenues	LocalRevAO	304,124	327,400	8,721	336,121
Total, Local Revenues		304,124	327,400	8,721	336,121
5. TOTAL REVENUES		2,875,899	2,895,089	65,065	2,960,154
B. EXPENDITURES					
1. Certificated Salaries					
Certificated Teachers	1100	1,225,201	1,164,408	94,308	1,258,716
Certificated Pupil Support	1200	31,500	51,000	-	51,000
Certificated Supervisors & Administrators	1300	149,786	223,781	-	223,781
Other Certificated Salaries	1900	-	-	-	-
Total, Certificated Salaries		1,406,487	1,439,189	94,308	1,533,497
2. Non-certificated Salaries					
Non-certificated Instructional	2100	105,440	121,827	-	121,827
Non-certificated Support	2200	-	-	-	-
Non-certificated Supervisors & Administrators	2300	-	-	-	-
Clerical and Office Salaries	2400	115,281	151,141	-	151,141
Other Non-certificated Salaries	2900	-	-	-	-
Total, Non-certificated Salaries		220,721	272,968	-	272,968

CHARTER SCHOOL BUDGET REPORT

Charter School Name: Creekside Charter

CDS #: 31 66852 0120105

Charter Approving Entity: Newcastle Elementary

Charter #: 1102

Fiscal Year: 2023/24

Description	Object Code	Est. Actuals	FY 2023-24		Total
		Prior Year	Unrestricted	Restricted	
3. Employee Benefits					
STRS	3101-3102	253,686	269,101	19,978	289,079
PERS	3201-3202	-	-	-	-
OASDI / Medicare / Alternative	3301-3302	35,470	41,981	1,137	43,118
Health and Welfare Benefits	3401-3402	151,881	130,596	30,324	160,920
Unemployment Insurance	3501-3502	7,000	3,381	147	3,528
Workers' Compensation Insurance	3601-3602	16,513	15,987	723	16,710
OPEB, Allocated	3701-3702	-	-	-	-
OPEB, Active Employees	3751-3752	-	-	-	-
Other Employee Benefits	3901-3902	16,242	21,621	-	21,621
Total, Employee Benefits		480,792	482,667	52,309	534,976
4. Books and Supplies					
Approved Textbooks and Core Curricula Materials	4100	77,081	25,000	46,719	71,719
Books and Other Reference Materials	4200	-	-	-	-
Materials and Supplies	4300	51,900	44,000	1,900	45,900
Noncapitalized Equipment	4400	77,000	32,000	-	32,000
Food	4700	1,000	1,000	-	1,000
Total, Books and Supplies		206,981	102,000	48,619	150,619
5. Services and Other Operating Expenditures					
Subagreements for Services	5100	-	-	-	-
Travel and Conferences	5200	17,000	11,000	-	11,000
Dues and Memberships	5300	13,000	13,000	-	13,000
Insurance	5400	37,614	40,807	-	40,807
Operations and Housekeeping Services	5500	64,000	70,000	-	70,000
Rentals, Leases, Repairs, and Noncap. Improvements	5600	48,100	54,100	-	54,100
Professional/Consulting Services & Operating Expend.	5800	277,648	236,068	48,262	284,330
Communications	5900	13,450	13,450	-	13,450
Total, Services and Other Operating Expenditures		470,812	438,425	48,262	486,687
6. Capital Outlay (Obj. 6100-6170, 6200-6500 for mod. accrual basis only)					
Sites and Improvements of Sites	6100-6170	-	-	-	-
Buildings and Improvements of Buildings	6200	-	-	-	-
Books and Media for New/Major Expansion Libraries	6300	-	-	-	-
Equipment	6400	-	-	-	-
Equipment Replacement	6500	-	-	-	-
Depreciation Expense (for full accrual only)	6900	47,847	47,847	-	47,847
Total, Capital Outlay		47,847	47,847	-	47,847
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	-	-	-	-
Debt Service:					
Interest	7438	-	-	-	-
Principal	7439	-	-	-	-
Total, Other Outgo		-	-	-	-
8. TOTAL EXPENDITURES		2,833,640	2,783,096	243,498	3,026,594
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND.					
BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		42,259	111,993	(178,433)	(66,440)

CHARTER SCHOOL BUDGET REPORT

Charter School Name: Creekside Charter
CDS #: 31 66852 0120105
Charter Approving Entity: Newcastle Elementary
Charter #: 1102
Fiscal Year: 2023/24

Description	Object Code	Est. Actuals	FY 2023-24		Total
		Prior Year	Unrestricted	Restricted	
D. OTHER FINANCING SOURCES / USES					
1. Other Sources	8930-8979	-	-	-	-
2. Less: Other Uses	7630-7699	-	-	-	-
3. Contributions Between Unrestricted and Restricted Accounts (<i>must net to zero</i>)	8980-8999	-	(79,231)	79,231	-
4. TOTAL OTHER FINANCING SOURCES / USES		-	(79,231)	79,231	-
E. NET INCREASE (DECREASE) IN FUND BALANCE (C+D4)		42,259	32,762	(99,202)	(66,440)
F. FUND BALANCE, RESERVES					
1. Beginning Fund Balance					
a. As of July 1	9791	2,072,009	1,987,664	126,605	2,114,269
b. Adjustments to Beginning Balance	9793, 9795	-	-	-	-
c. Adjusted Beginning Balance		2,072,009.00	1,987,664	126,605	2,114,269
2. Ending Fund Balance, June 30		2,114,268	2,020,426	27,403	2,047,829
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	9750, 9760	-	-	-	-
d. Assigned	9780	-	-	-	-
e. Unassigned/Unappropriated		-	-	-	-
1. Reserve for Economic Uncertainties	9789	-	-	-	-
2. Unassigned/Unappropriated Amount	9790M	-	-	-	-
Components of Ending Net Position (Accrual Basis):					
a. Net Investment in Capital Assets	9796	1,195,049	1,147,202	-	1,147,202
b. Restricted Net Position	9797	126,605	-	27,403	27,403
c. Unrestricted Net Position	9790A	792,614	873,224	-	873,224

**CHARTER SCHOOL
BUDGET REPORT - ALTERNATIVE FORM MYP**

Charter School Name: Creekside Charter
CDS #: 31 66852 0120105
Charter Approving Entity: Newcastle Elementary
Charter #: 1102
Fiscal Year: 2023/24

Description	Object Code	FY 2023-24			Totals	Totals
		Unrestricted	Restricted	Total	FY 2024-25	FY 2025-26
A. REVENUES						
1. LCFF/Revenue Limit Sources						
State Aid - Current Year	8011	1,631,125	-	1,631,125	1,698,292	1,761,278
EPA	8012	715,867	-	715,867	744,072	768,552
State Aid - Prior Years	8019	-	-	-	-	-
Charter Schools In Lieu Property Taxes	8096	174,862	-	174,862	174,862	174,862
Other Revenue Limit Transfers	8091, 8097	-	-	-	-	-
Total, Revenue Limit Sources		2,521,854	-	2,521,854	2,617,226	2,704,692
2. Federal Revenues						
No Child Left Behind	8290	-	-	-	-	-
Special Education - Federal	8181, 8182	-	-	-	-	-
Child Nutrition - Federal	8220	-	-	-	-	-
Other Federal Revenues	8110, 8260-8299	-	40,125	40,125	40,200	40,250
Total, Federal Revenues		-	40,125	40,125	40,200	40,250
3. Other State Revenues						
Special Education - State	StateRevSE	-	-	-	-	-
All Other State Revenues	StateRevAO	45,835	16,219	62,054	62,003	61,984
Total, Other State Revenues		45,835	16,219	62,054	62,003	61,984
4. Other Local Revenues						
All Other Local Revenues	LocalRevAO	327,400	8,721	336,121	336,171	336,221
Total, Local Revenues		327,400	8,721	336,121	336,171	336,221
5. TOTAL REVENUES						
		2,895,089	65,065	2,960,154	3,055,600	3,143,147
B. EXPENDITURES						
1. Certificated Salaries						
Certificated Teachers	1100	1,164,408	94,308	1,258,716	1,306,053	1,318,513
Certificated Pupil Support	1200	51,000	-	51,000	51,000	51,495
Certificated Supervisors & Administrators	1300	223,781	-	223,781	225,984	228,209
Other Certificated Salaries	1900	-	-	-	-	-
Total, Certificated Salaries		1,439,189	94,308	1,533,497	1,583,037	1,598,217
2. Non-certificated Salaries						
Non-certificated Instructional	2100	121,827	-	121,827	113,905	114,995
Non-certificated Support	2200	-	-	-	-	-
Non-certificated Supervisors & Administrators	2300	-	-	-	-	-
Clerical and Office Salaries	2400	151,141	-	151,141	149,582	151,038
Other Non-certificated Salaries	2900	-	-	-	-	-
Total, Non-certificated Salaries		272,968	-	272,968	263,487	266,033
3. Employee Benefits						
STRS	3101-3102	269,101	19,978	289,079	302,360	305,259
PERS	3201-3202	-	-	-	-	-
OASDI / Medicare / Alternative	3301-3302	41,981	1,137	43,118	43,111	43,526
Health and Welfare Benefits	3401-3402	130,596	30,324	160,920	168,966	177,414
Unemployment Insurance	3501-3502	3,381	147	3,528	3,704	3,890
Workers' Compensation Insurance	3601-3602	15,987	723	16,710	19,904	21,100
OPEB, Allocated	3701-3702	-	-	-	-	-
OPEB, Active Employees	3751-3752	-	-	-	-	-
Other Employee Benefits	3901-3902	21,621	-	21,621	21,837	22,056
Total, Employee Benefits		482,667	52,309	534,976	559,882	573,245
4. Books and Supplies						
Approved Textbooks and Core Curricula Materials	4100	25,000	46,719	71,719	75,927	75,877
Books and Other Reference Materials	4200	-	-	-	-	-
Materials and Supplies	4300	44,000	1,900	45,900	50,521	51,130
Noncapitalized Equipment	4400	32,000	-	32,000	18,000	18,000
Food	4700	1,000	-	1,000	1,000	1,000
Total, Books and Supplies		102,000	48,619	150,619	145,448	146,007

**CHARTER SCHOOL
BUDGET REPORT - ALTERNATIVE FORM MYP**

Charter School Name: Creekside Charter
CDS #: 31 66852 0120105
Charter Approving Entity: Newcastle Elementary
Charter #: 1102
Fiscal Year: 2023/24

Description	Object Code	FY 2023-24			Totals	Totals
		Unrestricted	Restricted	Total	FY 2024-25	FY 2025-26
5. Services and Other Operating Expenditures						
Subagreements for Services	5100	-	-	-	-	-
Travel and Conferences	5200	11,000	-	11,000	11,000	11,000
Dues and Memberships	5300	13,000	-	13,000	5,000	5,000
Insurance	5400	40,807	-	40,807	42,039	43,149
Operations and Housekeeping Services	5500	70,000	-	70,000	72,114	74,018
Rentals, Leases, Repairs, and Noncap. Improvements	5600	54,100	-	54,100	49,300	46,500
Professional/Consulting Services & Operating Expend.	5800	236,068	48,262	284,330	285,574	285,700
Communications	5900	13,450	-	13,450	13,650	13,850
Total, Services and Other Operating Expenditures		438,425	48,262	486,687	475,677	479,217
6. Capital Outlay (Obj. 6100-6170, 6200-6500 for mod. accrual basis only)						
Sites and Improvements of Sites	6100-6170	-	-	-	-	-
Buildings and Improvements of Buildings	6200	-	-	-	-	-
Books and Media for New/Major Expansion School Libraries	6300	-	-	-	-	-
Equipment	6400	-	-	-	-	-
Equipment Replacement	6500	-	-	-	-	-
Depreciation Expense (for full accrual only)	6900	47,847	-	47,847	47,847	47,847
Total, Capital Outlay		47,847	-	47,847	47,847	47,847
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	-	-	-	-	-
Debt Service:						
Interest	7438	-	-	-	-	-
Principal	7439	-	-	-	-	-
Total, Other Outgo		-	-	-	-	-
8. TOTAL EXPENDITURES		2,783,096	243,498	3,026,594	3,075,378	3,110,566
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		111,993	(178,433)	(66,440)	(19,778)	32,581
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	(79,231)	79,231	-	-	-
4. TOTAL OTHER FINANCING SOURCES / USES		(79,231)	79,231	-	-	-
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		32,762	(99,202)	(66,440)	(19,778)	32,581
F. FUND BALANCE, RESERVES						
1. Beginning Fund Balance						
a. As of July 1	9791	1,987,664	126,605	2,114,269	2,047,829	2,028,051
b. Adjustments to Beginning Balance	9793, 9795	-	-	-	-	-
c. Adjusted Beginning Balance		1,987,664	126,605	2,114,269	2,047,829	2,028,051
2. Ending Fund Balance, June 30		2,020,426	27,403	2,047,829	2,028,051	2,060,632
Components of Ending Fund Balance (Mod. 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	9750, 9760	-	-	-	-	-
d. Assigned	9780	-	-	-	-	-
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	-	-	-	-	-
2. Unassigned/Unappropriated Amount	9790M	-	-	-	-	-
Components of Ending Net Position (Accrual Basis):						
a. Net Investment in Capital Assets	9796	1,147,202	-	1,147,202	1,099,355	1,051,508
b. Restricted Net Position	9797	-	27,403	27,403	-	-
c. Unrestricted Net Position	9790A	873,224	-	873,224	928,696	1,009,124

Creekside Charter Budget Report - Cash Flow Worksheet
2023/24

	July	August	September	October	November	December	January	February	March	April	May	June	Accruals	TOTAL
A. BEGINNING CASH														
B. RECEIPTS														
LCFF Sources														
8011-8019	1,062,451	1,041,987	927,250	956,755	931,973	921,904	937,840	923,794	819,017	748,273	1,005,970	899,515		
State Aid, EPA														
8096	99,923	99,923	226,975	179,862	179,862	226,975	179,862	106,393	106,393	448,948	106,393	385,483	0	2,346,992
In Lieu Property Taxes	0	10,468	20,937	13,958	13,958	13,958	13,958	13,958	24,553	12,280	12,280	12,274	174,862	174,862
Other LCFF/Revenue Limit Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8091, 8097	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Federal Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8100-8299	0	0	0	0	16,637	0	0	0	23,438	0	0	0	0	40,125
Other State Revenue	0	0	0	0	4,552	131	17,262	0	0	21,597	0	0	18,512	82,054
8300-8599	0	0	0	0	26,095	26,095	26,095	26,095	26,095	26,095	26,095	26,095	8,723	336,121
Other Local Revenue	40,353	26,095	26,095	26,095	26,095	26,095	26,095	26,095	26,095	26,095	26,095	26,095	0	0
8600-8799	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	140,276	136,486	274,007	219,915	241,154	267,159	237,177	146,446	180,479	508,920	144,768	423,858	39,509	2,960,154
C. DISBURSEMENTS														
1000-1999	12,191	138,301	138,301	138,301	138,301	138,301	138,301	138,301	138,301	138,301	138,301	138,296	0	1,533,497
Certified Salaries	4,327	24,422	24,422	24,422	24,422	24,422	24,422	24,422	24,422	24,422	24,422	24,421	0	272,968
2000-2999	18,002	47,179	47,179	47,179	47,179	47,179	47,179	47,179	47,179	47,179	47,179	47,184	0	534,976
Classified Salaries	30,400	10,929	10,929	10,929	10,929	10,929	10,929	10,929	10,929	10,929	10,929	10,929	0	150,519
3000-3999	34,599	38,692	38,692	38,692	38,692	38,692	38,692	38,692	38,692	38,692	38,692	38,687	26,481	466,697
Employee Benefits	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Books and Supplies	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5000-5999	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Services and Operating Expenditures	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6000-6999	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Capital Outlay	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7000-7499	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Financing Uses	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7500-7699	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	97,519	259,523	259,523	259,523	259,523	259,523	259,523	259,523	259,523	259,523	259,523	259,517	26,481	2,976,747
D. PRIOR YEAR TRANSACTIONS, Other														
Accounts Receivable	50,512	0	8,721	4,526	0	0	0	0	0	0	0	0	0	63,759
9200-9399	113,733	(8,300)	(8,300)	(8,300)	(8,300)	(8,300)	(8,300)	(8,300)	(8,300)	(8,300)	(8,300)	47,025	91,300	169,058
Accounts Payable	(63,221)	8,300	17,021	12,826	8,300	8,300	8,300	8,300	8,300	8,300	8,300	(47,025)	(91,300)	(105,299)
(Liabilities, including Deferred Revenue)														
TOTAL PRIOR YEAR TRANSACTIONS, Other	(12,709)	0	9,721	(3,774)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	0	0	0
E. NET INCREASE/DECREASE	(20,464)	(114,737)	31,505	(26,782)	(10,069)	15,936	(14,046)	(104,777)	(70,744)	257,697	(106,455)	117,316	(78,272)	(123,892)
(B - C + D)														
F. ENDING CASH (A + E)	1,041,987	927,250	958,755	931,973	921,904	937,840	923,794	819,017	748,273	1,005,970	899,515	1,016,831		938,559
G. ENDING CASH, PLUS ACCRUALS														

Creekside Charter Budget Report Assumptions

2023/24

<u>Enrollment Assumptions</u>	<u>FY 2023-24</u>	<u>FY 2024-25</u>	<u>FY 2025-26</u>
Grades K-3	114	114	114
Grades 4-6	76	76	76
Grades 7-8	44	44	44
Grades 9-12	-	-	-
Total Enrollment	234	234	234
ADA%	98.3%	98.3%	98.3%
Total ADA	230.02	230.02	230.02
Free and Reduced Lunch Students (FRL)	19	20	20
English Language Learners (EL)			
Foster Youth			
Unduplicated Count (FRL, EL, Foster Youth)	19	20	20
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>FY 2023-24</u>	<u>FY 2024-25</u>	<u>FY 2025-26</u>
<u>LCFF Rates</u>			
Grades K-3	\$ 9,919	\$ 10,310	\$ 10,649
Grades 4-6	\$ 10,069	\$ 10,466	\$ 10,810
Grades 7-8	\$ 10,367	\$ 10,775	\$ 11,129
Grades 9-12	\$ -	\$ -	\$ -
<u>Federal Revenues:</u>			
Special Education - Federal per student:	\$ -	\$ -	\$ -
Child Nutrition - Federal per student:	\$ -	\$ -	\$ -
Other Federal Revenue - Provide listing, including amounts	REAP - \$40,125		
<u>State Revenues:</u>			
Special Education - State funding per student	\$ -	\$ -	\$ -
Child Nutrition - State per student:	\$ -	\$ -	\$ -
Lottery per ADA:	\$ 237	\$ 237	\$ 237
Other State Revenue - Provide listing, including amounts	Mandate Block-\$4,552 / Other State Rev \$131		
<u>Local Revenue</u> - Provide listing, including amounts	Interest-\$300/Donations-\$300,000/Loc Rev(Field Trips,PTO, Ect.)-\$27,100/SpEd-\$8,721		

Creekside Charter Budget Report Assumptions
2023/24

<u>Expenditure Assumptions</u>	<u>FY 2023-24</u>	<u>FY 2024-25</u>	<u>FY 2025-26</u>
<u>Certificated Salaries:</u>			
Number of FTEs - Teachers	15	15	15
Number of FTEs - Pupil Support Salaries	1	1	1
Number of FTEs - Supervisor/Admin Salaries	2	2	2
Number of FTEs - Other Certificated Salaries	-	-	-
COLA percentage increase		1.0%	1.0%
<i>Provide description of significant changes from prior reporting period, including those expenditures detailed in LCAP</i>			
<u>Non Certificated Salaries:</u>			
Number of FTEs - Instructional Aides' Salaries	3	3	3
Number of FTEs - Non-certificated Support Salaries	-	-	-
Number of FTEs - Supervisor/Admin Salaries	-	-	-
Number of FTEs - Clerical and Office Salaries	2	2	2
Number of FTEs - Other Non-Certificated Salaries	-	-	-
<i>Provide description of significant changes from prior reporting period, including those expenditures detailed in LCAP</i>			
<u>Benefits</u>			
STRS (rates, per AB 1469)	19.10%	19.10%	19.10%
Number of STRS employees	18	18	18
Non-certificated retirement (rate)	15.00%	15.00%	15.00%
Number of employees non-STRS retirement	2	2	2
Health and welfare (per FTE)	10,057/Yr	10,560/Yr	11,088/Yr
Number eligible employees for health benefits	16	16	16
Unemployment insurance (rate) (7,000 Annual Taxable Wage Limit)	4.00	4.00	4.00
Workers Comp Insurance (rate)	1.03%	1.08%	1.13%
<u>Books and Supplies</u>			
<i>Provide description of significant changes from prior reporting period, including those expenditures detailed in LCAP</i>			
<u>Services & Other Operating Expenditures</u>			
<i>Provide description of significant changes from prior reporting period, including those expenditures detailed in LCAP</i>			
<u>Capital Outlay</u>			
<i>Provide description of significant changes from prior reporting period, including those expenditures detailed in LCAP</i>			
<u>Other Outgo</u>			
<u>Other Financing Sources</u>	The negative fund decrease is due to the AMIM, Educator Effectiveness and LERBG funds received in 22/23, but expenses are in the 23/24 & 24/25 School Years.		
<u>Other Financing Uses</u>			

Creekside Charter Budget Report Supplemental Items

2023/24

a narrative for any of the following items that are applicable:

Contingent liabilities that may affect the budget, either known or identified from audit or state compliance reviews, litigation, etc. have been identified.

Use of one-time revenues for ongoing general fund expenditures have been identified

Note: Per FY 2016-17 May Revision, one-time discretionary funding is approximately \$237 per ADA.

Contingent revenues for the current year and two subsequent fiscal years that are contingent of reauthorization by the local government, special legislation, or other definitive act have been identified. If any of these revenues are for ongoing expenses, provide explanations how revenues will be replaced or expenditures reduced.

General Fund Contributions

Contributions from unrestricted resources in the general fund to restricted resources in the general fund for the current year and two subsequent fiscal years are identified.

Projected transfers to or from the general fund to cover operating deficits in the current year or two subsequent fiscal years are identified.

Capital project cost overruns that may affect the general fund have been identified.

Long-term commitments

All existing and new multiyear commitments (including multiyear debt agreements, and new program or contracts resulting in long-term obligations) have been identified and the current annual payment, as well as for two subsequent fiscal years, have been provided.

Explanations are provided for how increases in annual payments will be funded and how decreases to funding sources used to pay long-term commitments will be replaced.

Status of funds with negative fund balances and explanation how it will be addressed is provided.

The negative fund decrease is due to the AMIM, Educator Effectiveness and LEPBG funds received in 22/23, but expenses

The negative fund decrease is due to the AVID, Educator Effectiveness and LERBO funds received in 22/23, but expenses are in the 23/24 & 24/25 School Years.