

**From:** [Stephanie Kuykendall](#)  
**To:** [Dawn Carl](#)  
**Cc:** [Joel Ryan](#)  
**Subject:** 19-20 Inspire & Winship Community 2nd Interim Notes  
**Date:** Thursday, March 26, 2020 8:29:19 AM

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Good morning Dawn,

I have reviewed both Inspire North and Winship Community's 2<sup>nd</sup> interim alternative forms. Overall, both charters appear to be in a much more fiscally sound position than in years past. My notes for each are below.

#### Winship Community

- There was a decrease of 34% in Other State Revenues. Not sure what attributed to this decrease.
- They have budgeted a decrease of 64% in 4xxx's and 69% in 5xxx's. Is this due to the reallocation of expenditures between Inspire charters?
- There is a new budget for depreciation expense in the amount of \$17,232.
- They are projected to have an Unrestricted EFB of \$57,937 ☺
- They are projecting an increase of ADA in 20/21 and 21/22 to 139.16
- Revenues and Expenditures appear to be reasonable in the MYP for the increase in ADA.
- They are projecting EFB in 20/21 to be \$148,423 and in 21/22 to be \$226,754 ☺

#### Inspire North

- There was a decrease of 43% in Other State Revenues. Not sure what attributed to this decrease.
- 38% decrease in Certificated Staff
- New Classified salaries added at 2<sup>nd</sup> interim (\$115,523). No classified salaries were budgeted at 1<sup>st</sup> interim
- 66% increase in health & welfare
- 95% decrease in OPEB (39xx)
- 53% decrease in 4xxx's and 59% decrease in 5xxx's
- 75% decrease in depreciation expense
- 50% decrease in debt service interest
- Are the adjustments in 1xxx-7xxx due to the reallocation between other Inspire charters?
- Projecting an Unrestricted EFB of \$405,181 ☺ and able to set aside a reserve of \$327,463 ☺
- Projecting no increase in ADA for 20/21 or 21/22
- Revenue increases projected according to LCFF Calculator
- Reasonable increases to all expenditures in out years of MYP
- Projecting positive EFB in 20/21 of \$531,848 and in 21/22 of \$867,915, with a healthy reserve budgeted in both years as well

Please let me know if you have any questions. It definitely appears that they are making positive changes!

In light of the COVID-19 pandemic, all SCSOS student programs and services are closed to students effective Tuesday, March 17th, through at least Monday, April 13<sup>th</sup>. The County Office is currently closed to the public; however, many staff are working remotely from home. Meetings with External Business staff can be scheduled via appointment. Please email [external@sutter.k12.ca.us](mailto:external@sutter.k12.ca.us) to schedule any appointments needed.

For the latest information regarding COVID-19 please visit the SCSOS webpage at <https://www.sutter.k12.ca.us/> or the Sutter County Public Health webpage at [www.bepreparedsutter.org](http://www.bepreparedsutter.org) or <https://www.suttercounty.org/doc/government/depts/cao/em/coronavirus>

Thank you,

*Stephanie Kuykendall*

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