



DENNY RUSH
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

April 21, 2023

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

RE: FY 2022-23 Second Interim Budget Report

Dear Mr. Kraunz,

Thank you for the timely submission of Creekside Charter School's (Creekside) 2022-23 Second 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:

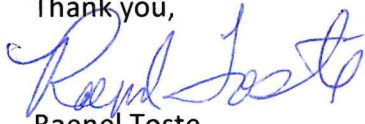
- Based on the multi-year projections and assumptions provided by Creekside it appears the school will meet its financial obligations requirement for the current year and two subsequent fiscal years.
- The multi-year projections submitted reflect that the Unrestricted Ending Fund Balance will decrease by \$59,392 in 2022-23 mostly due to the Board's approval to purchase classroom furniture using reserve funds. The projections for 2023-24 and 2024-25 are presented with Unrestricted and Restricted combined and reflects the total Ending Fund Balance increasing by \$39,217 in 2023-24 and by \$96,216 in 2024-25.

We are requesting that Creekside provide the following:

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

**CHARTER SCHOOL
INTERIM FINANCIAL REPORT - ALTERNATIVE FORM
2nd Interim Report - Detail**

Charter School Name: Creekside Charter
CDS #: 31-66852-0120105
Charter Approving Entity: Newcastle Elementary
County: Placer
Charter #: 1102
Fiscal Year: 2022/23

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	1st Interim Budget			Actuals thru 1/31			2nd Interim Budget		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
A. REVENUES										
1. LCFF Sources										
State Aid - Current Year	8011	1,554,478.00		1,554,478.00	849,812.00		849,812.00	1,540,244.00		1,540,244.00
EPA - Current Year	8012	614,127.00		614,127.00	305,444.00		305,444.00	614,127.00		614,127.00
State Aid - Prior Years	8019	-		-	-		-	(20,345.00)		(20,345.00)
Transfers to Charter Schools in Lieu of Property Taxes	8096	151,702.00		151,702.00	75,450.00		75,450.00	174,322.00		174,322.00
Other LCFF Transfers	8091, 8097	-		-	-		-	20,345.00		20,345.00
Total, LCFF Sources		2,320,307.00	-	2,320,307.00	1,230,706.00	-	1,230,706.00	2,328,693.00	-	2,328,693.00
2. Federal Revenues										
No Child Left Behind	8290		-	-		-	-		-	-
Special Education - Federal	8181, 8182		-	-		-	-		-	-
Child Nutrition - Federal	8220		-	-		-	-		-	-
Other Federal Revenues	8110, 8260-8299		47,935.00	47,935.00		22,106.00	22,106.00		47,935.00	47,935.00
Total, Federal Revenues		-	47,935.00	47,935.00	-	22,106.00	22,106.00	-	47,935.00	47,935.00
3. Other State Revenues										
Special Education - State	StateRevSE		-	-		-	-		-	-
All Other State Revenues	StateRevAO	51,911.00	81,398.00	133,309.00	32,035.00	112,775.00	144,810.00	55,664.00	235,722.00	291,386.00
Total, Other State Revenues		51,911.00	81,398.00	133,309.00	32,035.00	112,775.00	144,810.00	55,664.00	235,722.00	291,386.00
4. Other Local Revenues										
All Other Local Revenues	LocalRevAO	267,381.00	8,721.00	276,102.00	285,359.00	-	285,359.00	295,404.00	8,721.00	304,125.00
Total, Local Revenues		267,381.00	8,721.00	276,102.00	285,359.00	-	285,359.00	295,404.00	8,721.00	304,125.00
5. TOTAL REVENUES										
		2,639,599.00	138,054.00	2,777,653.00	1,548,100.00	134,881.00	1,682,981.00	2,679,761.00	292,378.00	2,972,139.00
B. EXPENDITURES										
1. Certificated Salaries										
Certificated Teachers' Salaries	1100	1,185,268.00	51,212.00	1,236,480.00	651,611.00	38,362.00	689,973.00	1,173,990.00	51,211.00	1,225,201.00
Certificated Pupil Support Salaries	1200	29,386.00	-	29,386.00	10,093.00	-	10,093.00	31,500.00	-	31,500.00
Certificated Supervisors' and Administrators' Salaries	1300	149,786.00	-	149,786.00	88,834.00	-	88,834.00	149,786.00	-	149,786.00
Other Certificated Salaries	1900	-	-	-	-	-	-	-	-	-
Total, Certificated Salaries		1,364,440.00	51,212.00	1,415,652.00	750,538.00	38,362.00	788,900.00	1,355,276.00	51,211.00	1,406,487.00
2. Non-certificated Salaries										
Non-certificated Instructional Aides' Salaries	2100	101,909.00	7,810.00	109,719.00	47,775.00	7,810.00	55,585.00	97,630.00	7,810.00	105,440.00
Non-certificated Support Salaries	2200	-	-	-	-	-	-	-	-	-
Non-certificated Supervisors' and Administrators' Salaries	2300	-	-	-	-	-	-	-	-	-
Clerical and Office Salaries	2400	117,702.00	-	117,702.00	67,983.00	-	67,983.00	115,281.00	-	115,281.00
Other Non-certificated Salaries	2900	-	-	-	-	-	-	-	-	-
Total, Non-certificated Salaries		219,611.00	7,810.00	227,421.00	115,758.00	7,810.00	123,568.00	212,911.00	7,810.00	220,721.00

**CHARTER SCHOOL
INTERIM FINANCIAL REPORT - ALTERNATIVE FORM
2nd Interim Report - Detail**

Charter School Name: Creekside Charter
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Charter Approving Entity: Newcastle Elementary
County: Placer
Charter #: 1102
Fiscal Year: 2022/23

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	1st Interim Budget			Actuals thru 1/31			2nd Interim Budget		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
3. Employee Benefits										
STRS	3101-3102	242,289.00	13,432.00	255,721.00	129,616.00	7,327.00	136,943.00	240,253.00	13,433.00	253,686.00
PERS	3201-3202	-	-	-	-	-	-	-	-	-
OASDI / Medicare / Alternative	3301-3302	34,995.00	1,019.00	36,014.00	18,974.00	485.00	19,459.00	34,450.00	1,020.00	35,470.00
Health and Welfare Benefits	3401-3402	142,125.00	13,800.00	155,925.00	82,232.00	8,050.00	90,282.00	138,081.00	13,800.00	151,881.00
Unemployment Insurance	3501-3502	6,720.00	280.00	7,000.00	3,003.00	147.00	3,150.00	6,720.00	280.00	7,000.00
Workers' Compensation Insurance	3601-3602	15,967.00	710.00	16,677.00	8,738.00	333.00	9,071.00	15,804.00	709.00	16,513.00
OPEB, Allocated	3701-3702	-	-	-	-	-	-	-	-	-
OPEB, Active Employees	3751-3752	-	-	-	-	-	-	-	-	-
Other Employee Benefits	3901-3902	16,605.00	-	16,605.00	-	-	-	16,242.00	-	16,242.00
Total, Employee Benefits		458,701.00	29,241.00	487,942.00	242,563.00	16,342.00	258,905.00	451,550.00	29,242.00	480,792.00
4. Books and Supplies										
Approved Textbooks and Core Curricula Materials	4100	55,000.00	19,696.00	74,696.00	44,943.00	11,542.00	56,485.00	55,000.00	22,081.00	77,081.00
Books and Other Reference Materials	4200	-	-	-	-	-	-	-	-	-
Materials and Supplies	4300	50,000.00	1,725.00	51,725.00	25,634.00	1,842.00	27,476.00	50,000.00	1,900.00	51,900.00
Noncapitalized Equipment	4400	75,000.00	-	75,000.00	69,180.00	-	69,180.00	77,000.00	-	77,000.00
Food	4700	1,000.00	-	1,000.00	262.00	-	262.00	1,000.00	-	1,000.00
Total, Books and Supplies		181,000.00	21,421.00	202,421.00	140,019.00	13,384.00	153,403.00	183,000.00	23,981.00	206,981.00
5. Services and Other Operating Expenditures										
Subagreements for Services	5100	-	-	-	-	-	-	-	-	-
Travel and Conferences	5200	17,000.00	-	17,000.00	2,099.00	-	2,099.00	17,000.00	-	17,000.00
Dues and Memberships	5300	4,500.00	-	4,500.00	10,157.00	-	10,157.00	13,000.00	-	13,000.00
Insurance	5400	37,614.00	-	37,614.00	31,008.00	-	31,008.00	37,614.00	-	37,614.00
Operations and Housekeeping Services	5500	67,106.00	-	67,106.00	27,574.00	-	27,574.00	64,000.00	-	64,000.00
Rentals, Leases, Repairs, and Noncap. Improvements	5600	48,100.00	-	48,100.00	28,483.00	-	28,483.00	48,100.00	-	48,100.00
Transfers of Direct Costs	5700-5799	-	-	-	-	-	-	-	-	-
Professional/Consulting Services & Operating Expenditures	5800	219,177.00	59,012.00	278,189.00	115,226.00	12,904.00	128,130.00	220,636.00	57,012.00	277,648.00
Communications	5900	10,779.00	-	10,779.00	7,550.00	-	7,550.00	13,450.00	-	13,450.00
Total, Services and Other Operating Expenditures		404,276.00	59,012.00	463,288.00	222,097.00	12,904.00	235,001.00	413,800.00	57,012.00	470,812.00
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	47,847.00	-	47,847.00	-	-	-	47,847.00	-	47,847.00
Total, Capital Outlay		47,847.00	-	47,847.00	-	-	-	47,847.00	-	47,847.00

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Description	Object Code	1st Interim Budget			Actuals thru 1/31			2nd 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		2,675,875.00	168,696.00	2,844,571.00	1,470,975.00	88,802.00	1,559,777.00	2,664,384.00	169,256.00	2,833,640.00
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		(36,276.00)	(30,642.00)	(66,918.00)	77,125.00	46,079.00	123,204.00	15,377.00	123,122.00	138,499.00
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	(76,594.00)	76,594.00	-			-	(74,769.00)	74,769.00	-
4. TOTAL OTHER FINANCING SOURCES / USES		(76,594.00)	76,594.00	-	-	-	-	(74,769.00)	74,769.00	-
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		(112,870.00)	45,952.00	(66,918.00)	77,125.00	46,079.00	123,204.00	(59,392.00)	197,891.00	138,499.00
F. FUND BALANCE, RESERVES										
1. Beginning Fund Balance										
a. As of July 1	9791	2,047,056.00	24,953.00	2,072,009.00	2,047,056.00	24,953.00	2,072,009.00	2,047,056.00	24,953.00	2,072,009.00
b. Adjustments to Beginning Balance	9793, 9795			-			-		-	-
c. Adjusted Beginning Balance		2,047,056.00	24,953.00	2,072,009.00	2,047,056.00	24,953.00	2,072,009.00	2,047,056.00	24,953.00	2,072,009.00
2. Ending Fund Balance, June 30 (E + F.1.c.)		1,934,186.00	70,905.00	2,005,091.00	2,124,181.00	71,032.00	2,195,213.00	1,987,664.00	222,844.00	2,210,508.00

**CHARTER SCHOOL
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2nd Interim Report - Detail**

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County: Placer
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 Modified Accrual Basis (Applicable Capital Outlay / Debt Service objects are 6100-6170, 6200-6500, 7438, and 7439)

Description	Object Code	1st Interim Budget			Actuals thru 1/31			2nd 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	1,180,379.00		1,180,379.00	1,242,895.94	-	1,242,895.94	1,195,048.94		1,195,048.94
2. Restricted Net Position	9797		70,905.00	70,905.00		71,032.00	71,032.00	222,844.00		222,844.00
3. Unrestricted Net Position	9790A	753,807.00		753,807.00	881,285.06		881,285.06	792,615.06		792,615.06
G. ASSETS										
1. Cash										
In County Treasury	9110				-	-	-			
Fair Value Adjustment to Cash in County Treasury	9111				-	-	-			
In Banks	9120				1,114,341.75	177,663.00	1,292,004.75			
In Revolving Fund	9130				-	-	-			
With Fiscal Agent/Trustee	9135				-	-	-			
Collections Awaiting Deposit	9140				-	-	-			
Investments	9150				-	-	-			
2. Accounts Receivable	9200				674.06	-	674.06			
3. Due from Grantor Governments	9290				-	441.00	441.00			
4. Stores	9320				-	-	-			
5. Prepaid Expenditures	9330				-	-	-			
6. Other Current Assets	9340				-	-	-			
7. Capital Assets (for accrual basis only)	9400-9489				1,242,895.94	-	1,242,895.94			
8. TOTAL ASSETS		-	-	-	2,357,911.75	178,104.00	2,536,015.75			
H.										
1. Deferred Outflows of Resources	9490	-	-	-						
2. TOTAL DEFERRED OUTFLOWS										

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

Description	Object Code	1st Interim Budget			Actuals thru 1/31			2nd Interim Budget		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
I. LIABILITIES										
1. Accounts Payable	9500				81,172.76		81,172.76			
2. Due to Grantor Governments	9590				152,557.00	107,072.00	259,629.00			
3. Current Loans	9640				-	-	-			
4. Deferred Revenue	9650				-	-	-			
5. <i>Long-Term Liabilities (for accrual basis only)</i>	9660-9669				-	-	-			
6. TOTAL LIABILITIES		-	-	-	233,729.76	107,072.00	340,801.76			
J. FUND BALANCE										
Ending Fund Balance, January 31					2,124,181.99	71,032.00	2,195,213.99			

**CHARTER SCHOOL
INTERIM FINANCIAL REPORT - ALTERNATIVE FORM
2nd Interim Report - Summary**

Charter School Name: Creekside Charter
CDS #: 31-66852-0120105
Charter Approving Entity: Newcastle Elementary
County: San Joaquin
Charter #: 1102
Fiscal Year: 2022/23

Description	Object Code	1st Interim Budget (X)	Actuals thru 1/31 (Y)	2nd Interim Budget (Z)	2nd Interim vs. 1st Interim Budget Increase, (Decrease)	
					\$ Difference (Z) vs. (X)	% Change (Z) vs. (X)
A. REVENUES						
1. LCFF Sources						
State Aid - Current Year	8011	1,554,478.00	849,812.00	1,540,244.00	(14,234.00)	-0.92%
EPA - Current Year	8012	614,127.00	305,444.00	614,127.00	-	0.00%
State Aid - Prior Years	8019	-	-	(20,345.00)	(20,345.00)	New
Transfers to Charter Schools in Lieu of Property Taxes	8096	151,702.00	75,450.00	174,322.00	22,620.00	14.91%
Other LCFF Transfers	8091, 8097	-	-	20,345.00	20,345.00	New
Total, LCFF Sources		2,320,307.00	1,230,706.00	2,328,693.00	8,386.00	0.36%
2. Federal Revenues						
No Child Left Behind	8290	-	-	-	-	
Special Education - Federal	8181, 8182	-	-	-	-	
Child Nutrition - Federal	8220	-	-	-	-	
Other Federal Revenues	8110, 8260-8299	47,935.00	22,106.00	47,935.00	-	0.00%
Total, Federal Revenues		47,935.00	22,106.00	47,935.00	-	0.00%
3. Other State Revenues						
Special Education - State	StateRevSE	-	-	-	-	
All Other State Revenues	StateRevAO	133,309.00	144,810.00	291,386.00	158,077.00	118.58%
Total, Other State Revenues		133,309.00	144,810.00	291,386.00	158,077.00	118.58%
4. Other Local Revenues						
All Other Local Revenues	LocalRevAO	276,102.00	285,359.00	304,125.00	28,023.00	10.15%
Total, Local Revenues		276,102.00	285,359.00	304,125.00	28,023.00	10.15%
5. TOTAL REVENUES						
		2,777,653.00	1,682,981.00	2,972,139.00	194,486.00	7.00%
B. EXPENDITURES						
1. Certificated Salaries						
Certificated Teachers' Salaries	1100	1,236,480.00	689,973.00	1,225,201.00	(11,279.00)	-0.91%
Certificated Pupil Support Salaries	1200	29,386.00	10,093.00	31,500.00	2,114.00	7.19%
Certificated Supervisors' and Administrators' Salaries	1300	149,786.00	88,834.00	149,786.00	-	0.00%
Other Certificated Salaries	1900	-	-	-	-	
Total, Certificated Salaries		1,415,652.00	788,900.00	1,406,487.00	(9,165.00)	-0.65%
2. Non-certificated Salaries						
Non-certificated Instructional Aides' Salaries	2100	109,719.00	55,585.00	105,440.00	(4,279.00)	-3.90%
Non-certificated Support Salaries	2200	-	-	-	-	
Non-certificated Supervisors' and Administrators' Salaries	2300	-	-	-	-	
Clerical and Office Salaries	2400	117,702.00	67,983.00	115,281.00	(2,421.00)	-2.06%
Other Non-certificated Salaries	2900	-	-	-	-	
Total, Non-certificated Salaries		227,421.00	123,568.00	220,721.00	(6,700.00)	-2.95%
3. Employee Benefits						
STRS	3101-3102	255,721.00	136,943.00	253,686.00	(2,035.00)	-0.80%
PERS	3201-3202	-	-	-	-	
OASDI / Medicare / Alternative	3301-3302	36,014.00	19,459.00	35,470.00	(544.00)	-1.51%
Health and Welfare Benefits	3401-3402	155,925.00	90,282.00	151,881.00	(4,044.00)	-2.59%
Unemployment Insurance	3501-3502	7,000.00	3,150.00	7,000.00	-	0.00%
Workers' Compensation Insurance	3601-3602	16,677.00	9,071.00	16,513.00	(164.00)	-0.98%
OPEB, Allocated	3701-3702	-	-	-	-	
OPEB, Active Employees	3751-3752	-	-	-	-	
Other Employee Benefits	3901-3902	16,605.00	-	16,242.00	(363.00)	-2.19%
Total, Employee Benefits		487,942.00	258,905.00	480,792.00	(7,150.00)	-1.47%
4. Books and Supplies						
Approved Textbooks and Core Curricula Materials	4100	74,696.00	56,485.00	77,081.00	2,385.00	3.19%
Books and Other Reference Materials	4200	-	-	-	-	
Materials and Supplies	4300	51,725.00	27,476.00	51,900.00	175.00	0.34%
Noncapitalized Equipment	4400	75,000.00	69,180.00	77,000.00	2,000.00	2.67%
Food	4700	1,000.00	262.00	1,000.00	-	0.00%
Total, Books and Supplies		202,421.00	153,403.00	206,981.00	4,560.00	2.25%

**CHARTER SCHOOL
INTERIM FINANCIAL REPORT - ALTERNATIVE FORM
2nd Interim Report - Summary**

Charter School Name: Creekside Charter
CDS #: 31-66852-0120105
Charter Approving Entity: Newcastle Elementary
County: San Joaquin
Charter #: 1102
Fiscal Year: 2022/23

Description	Object Code	1st Interim Budget (X)	Actuals thru 1/31 (Y)	2nd Interim Budget (Z)	2nd Interim vs. 1st Interim 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	17,000.00	2,099.00	17,000.00	-	0.00%
Dues and Memberships	5300	4,500.00	10,157.00	13,000.00	8,500.00	188.89%
Insurance	5400	37,614.00	31,008.00	37,614.00	-	0.00%
Operations and Housekeeping Services	5500	67,106.00	27,574.00	64,000.00	(3,106.00)	-4.63%
Rentals, Leases, Repairs, and Noncap. Improvements	5600	48,100.00	28,483.00	48,100.00	-	0.00%
Transfers of Direct Costs	5700-5799	-	-	-	-	
Professional/Consulting Services & Operating Expenditures	5800	278,189.00	128,130.00	277,648.00	(541.00)	-0.19%
Communications	5900	10,779.00	7,550.00	13,450.00	2,671.00	24.78%
Total, Services and Other Operating Expenditures		463,288.00	235,001.00	470,812.00	7,524.00	1.62%
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	47,847.00	-	47,847.00	-	0.00%
Total, Capital Outlay		47,847.00	-	47,847.00	-	0.00%
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		2,844,571.00	1,559,777.00	2,833,640.00	(10,931.00)	-0.38%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		(66,918.00)	123,204.00	138,499.00	205,417.00	-306.97%
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)		(66,918.00)	123,204.00	138,499.00	205,417.00	-306.97%
F. FUND BALANCE, RESERVES						
1. Beginning Fund Balance						
a. As of July 1	9791	2,072,009.00	2,072,009.00	2,072,009.00	-	0.00%
b. Adjustments to Beginning Balance	9793, 9795	-	-	-	-	
c. Adjusted Beginning Balance		2,072,009.00	2,072,009.00	2,072,009.00		
2. Ending Fund Balance, June 30 (E + F.1.c.)		2,005,091.00	2,195,213.00	2,210,508.00		

**CHARTER SCHOOL
INTERIM FINANCIAL REPORT - ALTERNATIVE FORM
2nd Interim Report - Summary**

Charter School Name: Creekside Charter
CDS #: 31-66852-0120105
Charter Approving Entity: Newcastle Elementary
County: San Joaquin
Charter #: 1102
Fiscal Year: 2022/23

Description	Object Code	1st Interim Budget (X)	Actuals thru 1/31 (Y)	2nd Interim Budget (Z)	2nd Interim vs. 1st Interim 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	1,180,379.00	1,242,895.94	1,195,048.94	14,669.94	1.24%
2. Restricted Net Position	9797	70,905.00	71,032.00	222,844.00	151,939.00	214.29%
3. Unrestricted Net Position	9790A	753,807.00	881,285.06	792,615.06	38,808.06	5.15%

**CHARTER SCHOOL
MULTI-YEAR PROJECTION - ALTERNATIVE FORM
2nd Interim Report - MYP**

Charter School Name: Creekside Charter
 CDS #: 31-66852-0120105
 Charter Approving Entity: Newcastle Elementary
 County: Placer
 Charter #: 1102
 Fiscal Year: 2022/23

Description	Object Code	FY 2022/23			Totals FY 2022-23	Totals FY 2023-24
		Unrestricted	Restricted	Total		
A. REVENUES						
1. LCFF/Revenue Limit Sources						
State Aid - Current Year	8011	1,540,244.00	-	1,540,244.00	1,678,778.00	1,740,444.00
EPA - Current Year	8012	614,127.00	-	614,127.00	666,112.00	689,693.00
State Aid - Prior Years	8019	(20,345.00)	-	(20,345.00)	-	-
Transfers to Charter Schools in Lieu of Property Taxes	8096	174,322.00	-	174,322.00	174,862.00	174,862.00
Other LCFF Transfers	8091, 8097	20,345.00	-	20,345.00	-	-
Total, LCFF Sources		2,328,693.00	-	2,328,693.00	2,519,752.00	2,604,999.00
2. Federal Revenues						
No Child Left Behind	8290	-	-	-	-	-
Special Education - Federal	8181, 8182	-	-	-	-	-
Child Nutrition - Federal	8220	-	-	-	-	-
Other Federal Revenues	8110, 8260-8299	-	47,935.00	47,935.00	40,200.00	40,250.00
Total, Federal Revenues		-	47,935.00	47,935.00	40,200.00	40,250.00
3. Other State Revenues						
Special Education - State	StateRevSE	-	-	-	-	-
All Other State Revenues	StateRevAO	55,664.00	235,722.00	291,386.00	61,919.00	61,840.00
Total, Other State Revenues		55,664.00	235,722.00	291,386.00	61,919.00	61,840.00
4. Other Local Revenues						
All Other Local Revenues	LocalRevAO	295,404.00	8,721.00	304,125.00	236,171.00	236,221.00
Total, Local Revenues		295,404.00	8,721.00	304,125.00	236,171.00	236,221.00
5. TOTAL REVENUES						
		2,679,761.00	292,378.00	2,972,139.00	2,858,042.00	2,943,310.00
B. EXPENDITURES						
1. Certificated Salaries						
Certificated Teachers' Salaries	1100	1,173,990.00	51,211.00	1,225,201.00	1,200,402.00	1,211,806.00
Certificated Pupil Support Salaries	1200	31,500.00	-	31,500.00	31,540.00	31,841.00
Certificated Supervisors' and Administrators' Salaries	1300	149,786.00	-	149,786.00	151,249.00	152,726.00
Other Certificated Salaries	1900	-	-	-	-	-
Total, Certificated Salaries		1,355,276.00	51,211.00	1,406,487.00	1,383,191.00	1,396,373.00
2. Non-certificated Salaries						
Non-certificated Instructional Aides' Salaries	2100	97,630.00	7,810.00	105,440.00	97,355.00	98,278.00
Non-certificated Support Salaries	2200	-	-	-	-	-
Non-certificated Supervisors' and Administrators' Salaries	2300	-	-	-	-	-
Clerical and Office Salaries	2400	115,281.00	-	115,281.00	113,363.00	114,457.00
Other Non-certificated Salaries	2900	-	-	-	-	-
Total, Non-certificated Salaries		212,911.00	7,810.00	220,721.00	210,718.00	212,735.00
3. Employee Benefits						
STRS	3101-3102	240,253.00	13,433.00	253,686.00	264,190.00	266,707.00
PERS	3201-3202	-	-	-	-	-
OASDI / Medicare / Alternative	3301-3302	34,450.00	1,020.00	35,470.00	36,176.00	36,522.00
Health and Welfare Benefits	3401-3402	138,081.00	13,800.00	151,881.00	159,475.00	167,449.00
Unemployment Insurance	3501-3502	6,720.00	280.00	7,000.00	7,350.00	7,718.00
Workers' Compensation Insurance	3601-3602	15,804.00	709.00	16,513.00	18,845.00	19,976.00
OPEB, Allocated	3701-3702	-	-	-	-	-
OPEB, Active Employees	3751-3752	-	-	-	-	-
Other Employee Benefits	3901-3902	16,242.00	-	16,242.00	17,054.00	17,907.00
Total, Employee Benefits		451,550.00	29,242.00	480,792.00	503,090.00	516,279.00
4. Books and Supplies						
Approved Textbooks and Core Curricula Materials	4100	55,000.00	22,081.00	77,081.00	75,719.00	75,647.00
Books and Other Reference Materials	4200	-	-	-	-	-
Materials and Supplies	4300	50,000.00	1,900.00	51,900.00	51,938.00	52,052.00
Noncapitalized Equipment	4400	77,000.00	-	77,000.00	18,000.00	18,000.00
Food	4700	1,000.00	-	1,000.00	3,000.00	3,000.00
Total, Books and Supplies		183,000.00	23,981.00	206,981.00	148,657.00	148,699.00

**CHARTER SCHOOL
MULTI-YEAR PROJECTION - ALTERNATIVE FORM
2nd Interim Report - MYP**

Charter School Name: Creekside Charter
 CDS #: 31-66852-0120105
 Charter Approving Entity: Newcastle Elementary
 County: Placer
 Charter #: 1102
 Fiscal Year: 2022/23

Description	Object Code	FY 2022/23			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	17,000.00	-	17,000.00	17,000.00	17,000.00
Dues and Memberships	5300	13,000.00	-	13,000.00	5,000.00	5,000.00
Insurance	5400	37,614.00	-	37,614.00	38,908.00	39,986.00
Operations and Housekeeping Services	5500	64,000.00	-	64,000.00	66,202.00	68,035.00
Rentals, Leases, Repairs, and Noncap. Improvements	5600	48,100.00	-	48,100.00	46,300.00	46,500.00
Transfers of Direct Costs	5700-5799	-	-	-	-	-
Professional/Consulting Services & Operating Expenditures	5800	220,636.00	57,012.00	277,648.00	338,262.00	334,790.00
Communications	5900	13,450.00	-	13,450.00	13,650.00	13,850.00
Total, Services and Other Operating Expenditures		413,800.00	57,012.00	470,812.00	525,322.00	525,161.00
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	47,847.00	-	47,847.00	47,847.00	47,847.00
Total, Capital Outlay		47,847.00	-	47,847.00	47,847.00	47,847.00
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		2,664,384.00	169,256.00	2,833,640.00	2,818,825.00	2,847,094.00
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		15,377.00	123,122.00	138,499.00	39,217.00	96,216.00
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	(74,769.00)	74,769.00	-	-	-
4. TOTAL OTHER FINANCING SOURCES / USES		(74,769.00)	74,769.00	-	-	-
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		(59,392.00)	197,891.00	138,499.00	39,217.00	96,216.00
F. FUND BALANCE, RESERVES						
1. Beginning Fund Balance						
a. As of July 1	9791	2,047,056.00	24,953.00	2,072,009.00	2,210,508.00	2,249,725.00
b. Adjustments to Beginning Balance	9793, 9795	-	-	-	-	-
c. Adjusted Beginning Balance		2,047,056.00	24,953.00	2,072,009.00	2,210,508.00	2,249,725.00
2. Ending Fund Balance, June 30 (E + F.1.c.)		1,987,664.00	222,844.00	2,210,508.00	2,249,725.00	2,345,941.00

**CHARTER SCHOOL
MULTI-YEAR PROJECTION - ALTERNATIVE FORM
2nd Interim Report - MYP**

Charter School Name: Creekside Charter
 CDS #: 31-66852-0120105
 Charter Approving Entity: Newcastle Elementary
 County: Placer
 Charter #: 1102
 Fiscal Year: 2022/23

Description	Object Code	FY 2022/23			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	1,195,048.94	-	1,195,048.94	1,147,201.94	1,099,354.94
2. Restricted Net Position	9797		222,844.00	222,844.00	142,760.00	71,380.00
3. Unrestricted Net Position	9790A	792,615.06		792,615.06	959,763.06	1,175,206.06

**Creekside Charter 2nd Interim Report - Cash Flow Worksheet
2022/23**

ACTUALS THROUGH THE MONTH OF JANUARY		July	August	September	October	November	December	January	February	March	April	May	June	Accruals	TOTAL
A. BEGINNING CASH	9110	778,495	1,241,441	1,068,606	1,141,971	1,228,616	1,243,692	1,407,947	1,292,006	1,180,900	1,226,048	1,115,971	1,113,257		
B. RECEIPTS															
LCFF Sources															
State Aid, EPA	8011-8019	0	77,256	369,038	139,060	139,060	291,782	139,060	123,496	338,938	123,496	123,496	244,695	24,649	2,134,026
In Lieu Property Taxes	8096	0	9,054	18,108	12,072	12,072	12,072	12,072	12,072	29,724	14,866	14,866	14,866	12,478	174,322
Other LCFF/Revenue Limit Transfers	8091, 8097	0	0	0	0	0	0	0	0	20,345	0	0	0	0	20,345
Federal Revenue	8100-8299	0	0	0	0	19,330	2,776	0	13,812	0	12,017	0	0	0	47,935
Other State Revenue	8300-8599	0	0	0	1,040	35,285	76,101	32,385	0	0	0	119,410	0	27,165	291,386
Other Local Revenue	8600-8799	40,353	4,616	17,903	167,157	46,499	7,233	1,596	2,009	2,009	2,009	2,009	2,009	8,723	304,125
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	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL RECEIPTS		40,353	90,926	405,049	319,329	252,246	389,964	185,113	151,389	391,016	152,388	259,781	261,570	73,015	2,972,139
C. DISBURSEMENTS															
Certificated Salaries	1000-1999	12,191	117,108	148,445	122,179	120,734	122,024	146,218	123,518	123,518	123,518	123,518	123,516	0	1,406,487
Classified Salaries	2000-2999	4,327	10,661	28,865	19,872	19,042	18,995	21,805	19,431	19,431	19,431	19,431	19,430	0	220,721
Employee Benefits	3000-3999	16,002	39,046	41,001	40,163	39,988	40,316	42,390	44,377	44,377	44,377	44,377	44,378	0	480,792
Books and Supplies	4000-4999	30,400	25,106	58,275	18,029	8,764	1,757	11,074	10,715	10,715	10,715	10,715	10,716	0	206,981
Services and Operating Expenditures	5000-5999	34,599	19,946	24,692	39,838	39,796	31,442	44,687	42,253	42,253	42,253	42,253	42,251	24,549	470,812
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		97,519	211,867	301,278	240,081	228,324	214,534	266,174	240,294	240,294	240,294	240,294	240,291	24,549	2,785,793
D. PRIOR YEAR TRANSACTIONS, Other															
Accounts Receivable	9200-9399	639,724	135	10,881	14,517	18,841	12,310	(14,535)	135	135	165	135	135	0	682,578
Accounts Payable (Liabilities, including Deferred Revenue)	9500-9630, 9650	119,612	52,029	41,287	7,120	27,687	23,485	20,345	22,336	105,709	22,336	22,336	22,336	144,333	630,951
TOTAL PRIOR YEAR TRANSACTIONS, Other		520,112	(51,894)	(30,406)	7,397	(8,846)	(11,175)	(34,880)	(22,201)	(105,574)	(22,171)	(22,201)	(22,201)	(144,333)	51,627
E. NET INCREASE/DECREASE (B - C + D)		462,946	(172,835)	73,365	86,645	15,076	164,255	(115,941)	(111,106)	45,148	(110,077)	(2,714)	(922)	(95,867)	237,973
F. ENDING CASH (A + E)		1,241,441	1,068,606	1,141,971	1,228,616	1,243,692	1,407,947	1,292,006	1,180,900	1,226,048	1,115,971	1,113,257	1,112,335		
G. ENDING CASH, PLUS ACCRUALS															1,016,468

**Creekside Charter 2nd Interim Assumptions
2022/23**

<u>Enrollment Assumptions</u>	<u>2022/23</u>	<u>2023/24</u>	<u>2024/25</u>
Grades K-3	114	114	114
Grades 4-6	74	76	76
Grades 7-8	46	44	44
Grades 9-12	-	-	-
Total Enrollment	234	234	234
<u>ADA%</u>	98.0%	98.3%	98.3%
Total ADA	229.3	230.0	230.0
Free and Reduced Lunch Students (FRL)	18	18	18
English Language Learners (EL)			
Foster Youth	-	-	-
Unduplicated Count (FRL, EL, Foster Youth)	18	18	18
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>2022/23</u>	<u>2023/24</u>	<u>2024/25</u>
<u>Local Control Funding Formula Base Grant Rates</u>			
Grades K-3	\$ 9,166	\$ 9,911	\$ 10,262
Grades 4-6	\$ 9,304	\$ 10,060	\$ 10,416
Grades 7-8	\$ 9,580	\$ 10,359	\$ 10,726
Grades 9-12	\$ -	\$ -	\$ -
<u>Federal Revenues:</u>			
Special Education per student:	\$ -	\$ -	\$ -
Child Nutrition per student:	\$ -	\$ -	\$ -
Other Federal Revenue - Provide listing, including amounts	REAP- \$40,125 / ESSER II- \$2,776 / ESSER III- \$5,034		
<u>State Revenues:</u>			
Special Education per student	\$ -	\$ -	\$ -
Child Nutrition per student	\$ -	\$ -	\$ -
Lottery per ADA:	\$ 237	\$ 237	\$ 237
Other State Revenue - Provide listing, including amounts	Mandate Block 4, 164 / Learning Rec 62, 202 / Admin- 151,939, Other State 131 (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-\$265,000/Loc Rev(Field Trips,PTO, Ect.)-\$30,104/SpEd-\$8,721 (WE ARE BEING CONSERVATIVE WITH DONATIONS IN PROJECTED YEARS)		

**Creekside Charter 2nd Interim Assumptions
2022/23**

<u>Expenditure Assumptions</u>	<u>2022/23</u>	<u>2023/24</u>	<u>2024/25</u>
<u>Certificated Salaries:</u>			
Number of FTEs - Teachers	16	16	16
Number of FTEs - Pupil Support Salaries	0	0	0
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>	Extra Club Stipends in 22/23 & Board Approved Housing Stipends		
<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	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>	22/23 Board Approved Housing Stipends		
<u>Benefits</u>			
STRS (rate)	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) (Average)	9,745/Yr	10,232/Yr	10,744/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)	1.126%	1.18%	1.24%
<u>Books and Supplies</u>	Board Approved 50,000 from reserves in Classroom Furniture 22/23		
<i>Provide description of significant changes from prior reporting period</i>			
<u>Services & Other Operating Expenditures</u>			
<i>Provide description of significant changes from prior reporting period</i>			
<u>Capital Outlay</u>	Part of Building Improvement budgeted in 5600. Depreciation expense is 47,847		
<i>Provide description of significant changes from prior reporting period</i>			
<u>Other Outgo</u>			
<u>Other Financing Sources</u>	Board approved 95k in Classroom Furniture and Site Improvement from Reserves - 15k is Capital Site Improvement- Not on Alternative form since we are Accrual Basis- Included on Cash Flow		
<u>Other Financing Uses</u>			