



Community School for Creative Education

CSCE Board Meeting

Date and Time

Wednesday December 11, 2024 at 6:00 PM PST

Location

CSCE
2111 International Blvd.
Oakland, CA 94606

Join Zoom Meeting

<https://us06web.zoom.us/j/87364770589?pwd=xflls5EjqENuPYQle25sb4PjbSPOnD.1>

Meeting ID: 873 6477 0589

Passcode: CSCE2111

Martha Candido

22241 S Garden Ave Apt. 4, Hayward CA 94541

William Kappenhagen

952 Sutter Street, SF, CA 94109

Rudolf Steiner, Motto of Social Ethics, 1920 (at end of first full year of first Waldorf School founded 1919)

The healing social life is found when in the mirror of each human being the whole community finds its reflection, and when in the community the strength of each one is living.

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Objective and 5 BIG GOALS

CSCE annual objective is reaching 80% proficiency in ELA and Math for all student groups grades 3-8 measured by NWEA MAP.

To achieve this school-wide objective over the next two years, the CSCE has FIVE BIG GOALS

Goal #1: Develop Waldorf-inspired, Common Core-aligned and equity-focused curriculum;

Goal #2: Test and document Waldorf-inspired, Common Core-aligned practices as measured in student and adult learning outcomes;

Goal #3: Maintain a well-operated school environment in Operations, HR and Budget;

Goal #4: Maintain effective community outreach (including parents, community partners, policy and research community); and

Goal #5: Launch long-term fundraising strategy for scale-up with financial stability

BOARD MEMBERS

1. Allegra Alessandri
2. Anastasia Prentiss
3. Martha Candido
4. Jennifer Pellegrine
5. William Kappenhagen

Agenda

	Purpose	Presenter	Time
I. Opening Items			6:00 PM

	Purpose	Presenter	Time
A. Call the Meeting to Order		Jennifer Pellegrine	2 m
B. Record Attendance		Jennifer Pellegrine	2 m
C. Land Acknowledgement		Jennifer Pellegrine	2 m
D. Agenda Approval	Vote	Jennifer Pellegrine	3 m
E. Public Comment	Discuss	Jennifer Pellegrine	3 m
II. Consent Agenda			6:12 PM
A. Approve Minutes - October 5, 2024 - Board Retreat	Approve Minutes	Jennifer Pellegrine	2 m
B. Approve Minutes - October 9, 2024	Approve Minutes	Jennifer Pellegrine	2 m
C. October Check Register	Vote	Jennifer Pellegrine	2 m
D. November Check Register	Vote	Jennifer Pellegrine	2 m
III. Finance			6:20 PM
A. 2023-2024 Fiscal Audit Approval	Vote	Kimberly Palmore	15 m
B. 24-25 First Interim Approval	FYI	Susan Lefkowitz	15 m
IV. Development			6:50 PM
A. Development Update	FYI	Kimberly Palmore	10 m
V. Academic Excellence			7:00 PM
A. Head of School Report	FYI	Anaxy Barraza	10 m
B. CA Dashboard Overview	FYI	Anaxy Barraza	15 m
C. Attitudinal Healing Connection Presentation	FYI	Anaxy Barraza	15 m
VI. Governance			7:40 PM

	Purpose	Presenter	Time
A. Board Membership	Discuss	Jennifer Pellegrine	10 m
VII. Other Business			7:50 PM
A. Next CSCE Board Meeting - Wednesday, January 8, 2025 6 pm	FYI	Jennifer Pellegrine	2 m
B. CSCE Upcoming Events	FYI	Jennifer Pellegrine	5 m
VIII. Closing Items			7:57 PM
A. Adjourn Meeting	Vote	Jennifer Pellegrine	1 m

THE ORDER OF BUSINESS MAY BE CHANGED WITHOUT NOTICE Notice is hereby given that the order of consideration of matters on this agenda may be changed without prior notice.

REASONABLE LIMITATIONS MAY BE PLACED ON PUBLIC TESTIMONY The Governing Board’s presiding officer reserves the right to impose reasonable time limits on public testimony to ensure that the agenda is completed.

REASONABLE ACCOMMODATION WILL BE PROVIDED FOR ANY INDIVIDUAL WITH A DISABILITY Pursuant to the Rehabilitation Act of 1973 and the Americans with Disabilities Act of 1990, any individual with a disability who requires reasonable accommodation to attend or participate in this meeting of the Governing Board may request assistance by contacting Community School for Creative Education, 2111 International Boulevard, Oakland CA 94606 510 686 4131.

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Coversheet

Land Acknowledgement

Section: I. Opening Items
Item: C. Land Acknowledgement
Purpose: FYI
Submitted by:
Related Material: Land Acknowledgement.pdf

Land Acknowledgement

Community School for Creative Education sits in the territory of Huichin, part of the unceded land of the [Chochenyo Muwekma Ohlone](#), the successors of the historic and sovereign Verona Band of Alameda County.

The CSCE community acknowledges the land and labor of the Ohlone people, whose connection to this land we remember and whose presence—past, present, and future—we respect. As part of CSCE’s mission to partner with families and communities to provide a rigorous,

highly personalized, college-preparatory program integrated into a culturally rich, arts-infused curriculum for the diverse students of

Oakland, we acknowledge that the land we are meeting on today is the original homeland of the Ohlone people.

Coversheet

Approve Minutes - October 5, 2024 - Board Retreat

Section: II. Consent Agenda
Item: A. Approve Minutes - October 5, 2024 - Board Retreat
Purpose: Approve Minutes
Submitted by:
Related Material: Minutes for CSCE Board Retreat on October 5, 2024

APPROVED



Community School for Creative Education

Minutes

CSCE Board Retreat

Date and Time

Sat Oct 5, 2024 at 9:00 AM

Location

CSCE

2111 International Blvd.

Oakland, CA 94606

Join Zoom Meeting

<https://us06web.zoom.us/j/89856482956?pwd=Udta3EbCirC1DmEdNHylJLG0lYa3kFA.1>

Meeting ID: 898 5648 2956

Passcode: CSCE2111

Martha Candido

22241 S Garden Ave Apt. 4, Hayward CA 94541

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- Goal #3:** Maintain a well-operated school environment in Operations, HR and Budget;
- Goal #4:** Maintain effective community outreach (including parents, community partners, policy and research community); and
- Goal #5:** Launch long-term fundraising strategy for scale-up with financial stability

BOARD MEMBERS

1. Anastasia Prentiss
2. Martha Candido
3. Jennifer Pellegrine
4. William Kopenhagen

Directors Present

A. Prentiss, J. Pellegrine

Directors Absent

B. Kopenhagen, M. Candido

Guests Present

K. Palmore

I. Opening Items

A. Call the Meeting to Order

J. Pellegrine called a meeting of the board of directors of Community School for Creative Education to order on Saturday Oct 5, 2024 at 9:15 AM.

B. Record Attendance

C. Land Acknowledgement

D. Agenda Approval

E. Public Comment

II. Board Retreat

A. Board Membership/Responsibilities

Reviewed Board Job Description and discussed places to recruit

Goal one: Potential Candidates beginning at the 2024 November Board meeting

Goal two: Onboard at least five candidates by May of 2024

III. Board Retreat Cont.

A. School Year Transition Reflection

We discussed the historical transitions and experiences, as well as a blueprint as needed to move forward with sustainability. Discussion of Leadership model success and challenges.

B. Waldorf Mission/Model Discussion

Members offered their "why" for the Waldorf Mission/ Model and discussion.

Discussion of teacher and support training.

C. Break

D. Development/Fundraising Training

Postponed presentation by guest.

Brief development report - Fundraising goal. \$100,00

E. Long Term Viability

Charter Renewal is the 2026-2027 school year.

- 5 years of plans with LCAP
- reflection of goals for each year.
- Parent support
- Baseline educational plan reflecting classroom up to the top
- Shared Language
- Head/Heart/Hands - for sharing.
- Tell the story.

Target enrollment estimate: at least 230-240 to rebuild leadership positions

- What is the county looking for?
- Can you show functional operations?
- Are services being met?

- Attendance at County Board Meetings by a CSCE Board Member
- Engaged in SWOT analysis discussion
- Waiting on the Dashboard for 23-24

IV. Closing Items

A. Adjourn Meeting

There being no further business to be transacted, and upon motion duly made, seconded and approved, the meeting was adjourned at 1:12 PM.

Respectfully Submitted,
A. Prentiss

Documents used during the meeting

None

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Coversheet

Approve Minutes - October 9, 2024

Section: II. Consent Agenda
Item: B. Approve Minutes - October 9, 2024
Purpose: Approve Minutes
Submitted by:
Related Material: Minutes for CSCE Board Meeting on October 9, 2024

APPROVED



Community School for Creative Education

Minutes

CSCE Board Meeting

Date and Time

Wed Oct 9, 2024 at 6:00 PM

Location

CSCE

2111 International Blvd.

Oakland, CA 94606

Join Zoom Meeting

<https://us06web.zoom.us/j/87364770589?pwd=xflls5EjqENuPYQle25sb4PjbSPOnD.1>

Meeting ID: 873 6477 0589

Passcode: CSCE2111

Martha Candido

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William Kappenhagen

952 Sutter Street, SF, CA 94109

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BOARD MEMBERS

1. Allegra Alessandri
2. Anastasia Prentiss
3. Martha Candido
4. Jennifer Pellegrine
5. William Kappenhagen

Directors Present

A. Prentiss, B. Kappenhagen, J. Pellegrine

Directors Absent

M. Candido

Guests Present

K. Palmore (remote)

I. Opening Items

A. Call the Meeting to Order

J. Pellegrine called a meeting of the board of directors of Community School for Creative Education to order on Wednesday Oct 9, 2024 at 6:08 PM.

B. Record Attendance

C. Land Acknowledgement

The land acknowledgement was read by Bill Kaapenhagen.

D. Agenda Approval

A. Prentiss made a motion to approve the board meeting agenda for the 10/9/24 meeting.

B. Kappenhagen seconded the motion.

The board **VOTED** to approve the motion.

Roll Call

M. Candido Absent

B. Kappenhagen Aye

A. Prentiss Aye

J. Pellegrine Aye

E. Public Comment

There was no public comment.

II. Consent Agenda

A. Approve Minutes - September 11, 2024

A. Prentiss made a motion to approve the minutes from CSCE Board Meeting on 09-11-24.

B. Kappenhagen seconded the motion.

The board **VOTED** to approve the motion.

Roll Call

A. Prentiss Aye

M. Candido Absent

B. Kappenhagen Aye

J. Pellegrine Aye

B. September Check Register

A. Prentiss made a motion to approve the September check register.

B. Kappenhagen seconded the motion.
The board **VOTED** to approve the motion.

Roll Call

M. Candido	Absent
B. Kappenhagen	Aye
A. Prentiss	Aye
J. Pellegrine	Aye

III. Academic Excellence

A. Head of School Report

The Head of School report was given by Ms. Jessica. Updates included individual classroom updates year to date. Latino Heritage month updates were given, and upcoming events were presented as well.

B. ELOP Presentation

A presentation was given by Ms. Jessica on ELOP updates for the first trimester. Updates included staffing updates, the back-to-school carnival, math, English, and science supports in place for the students, as well as soccer and an upcoming field day trip happening this month.

C. Parent Engagement Plan Presentation

Ms. Kimberly led a presentation on strategies to engage families and the community in ways to increase volunteerism at CSCE.

IV. Finance

A. 24-25 Budget Update

Ms. Kimberly gave an update on preliminary budget projections for the 24/25 school year.

V. Governance

A. Board Membership

There was no action taken on this item. It will be added to the next agenda.

B. CSCE Limitations on Restraints & Seclusion of Students Policy

B. Kappenhagen made a motion to approve the CSCE Limitations on Restraints & Seclusion of Students Policy.

A. Prentiss seconded the motion.

The board **VOTED** to approve the motion.

Roll Call

M. Candido Absent
J. Pellegrine Aye
A. Prentiss Aye
B. Kappenhagen Aye

C. CSCE Transitional Toilet Training Policy

B. Kappenhagen made a motion to CSCE Transitional Toilet Training Policy.
A. Prentiss seconded the motion.
The board **VOTED** to approve the motion.

Roll Call

A. Prentiss Aye
M. Candido Absent
B. Kappenhagen Aye
J. Pellegrine Aye

D. CSCE Panorama Renewal 2024-27

A. Prentiss made a motion to approve the CSCE Panorama Renewal for 2024-27.
J. Pellegrine seconded the motion.
The board **VOTED** to approve the motion.

Roll Call

M. Candido Absent
A. Prentiss Aye
B. Kappenhagen Aye
J. Pellegrine Aye

VI. Other Business

A. Next CSCE Board Meeting - Wednesday, November 13, 2024 6 pm

A reminder was given for the next board meeting's date and time. Meeting will be chaired by Mr. Kaapenhagen.

B. CSCE Upcoming Events

Latina heritage celebration on October 17th.
Bookfair will be October 28th-November 1st.
Family engagement meeting on November 18th-21st.

VII. Closing Items

A. Adjourn Meeting

There being no further business to be transacted, and upon motion duly made, seconded and approved, the meeting was adjourned at 7:51 PM.

Respectfully Submitted,
J. Pellegrine

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Coversheet

October Check Register

Section: II. Consent Agenda
Item: C. October Check Register
Purpose: Vote
Submitted by:
Related Material: CSCE Check Register October 2024-1.pdf
CSCE Check Register October 2024-2.pdf

Community School for Creative-CSC CSCE Check Register October 2024 - 1

Date	Vendor	Document no.	Amount
Bank: Beneficial Bank Oper - Beneficial State Bank		Account no: 820016559	
10/03/2024			
10/03/2024	V003693--Adriana San Millan School Psychology & SPED Services	40001506	1,294.00
10/03/2024	V003798--Amazon Capital Services	40001507	1,277.48
10/03/2024	V007490--Ascend Rehab Services, Inc.	40001508	6,976.50
10/03/2024	V019371--BrightBee Inc	40001509	230.00
10/03/2024	V003242--CINTAS CORPORATION - 29059	40001510	673.37
10/03/2024	V008948--Fresh Start Healthy School Meals	40001511	12,770.25
10/03/2024	V014514--Knowing Technologies	40001512	2,000.00
10/03/2024	V010546--Quadient Finance USA, Inc.	40001513	200.00
10/03/2024	V000097--T-Mobile - 742596	40001515	1,032.35
10/03/2024	V000097--T-Mobile - 742596	40001514	1,032.35
10/03/2024	V011341--The Education Team	40001516	5,578.03
Total for 10/03/2024			33,064.33
10/01/2024			
10/01/2024	V003693--Adriana San Millan School Psychology & SPED Services	40001497	3,245.00
10/01/2024	V003798--Amazon Capital Services	40001498	815.08
10/01/2024	V003242--CINTAS CORPORATION - 29059	40001499	1,346.74
10/01/2024	V010598--Reach University	40001500	1,150.00
10/01/2024	V010866--School Food & Wellness Group LLC	40001501	10,000.00
10/01/2024	V011049--SofterWare, Inc	40001502	1,374.62
10/01/2024	V011059--Sonitrol	40001503	118.00
10/01/2024	V011267--TCI -PO Box 6004	40001504	601.97
10/01/2024	V011341--The Education Team	40001505	2,814.12
Total for 10/01/2024			21,465.53
Total for Beneficial Bank Oper			54,529.86

Community School for Creative-CSC CSCE Check Register October 2024 - 2

Date	Vendor	Document no.	Amount
	Bank: BSB xxx5040 - Beneficial State Bank	Account no: 890005040	
	10/25/2024		
10/25/2024	V003459--Payroll	10847	100.00
10/25/2024	V003459--Payroll	10846	1,571.53
10/25/2024	V003459--Payroll	10845	1,556.13
	Total for 10/25/2024		3,227.66
	10/24/2024		
10/24/2024	V003798--Amazon Capital Services	50000025	97.92
10/24/2024	V012803--AT&T-Box 5025	50000028	709.87
10/24/2024	V012803--AT&T-Box 5025	50000027	709.87
10/24/2024	V012803--AT&T-Box 5025	50000026	160.02
10/24/2024	V003242--CINTAS CORPORATION - 29059	50000029	361.31
10/24/2024	V012794--Clark Pest Control of Stockton Inc.	50000030	561.00
10/24/2024	V014245--CORE Districts (501c3)	50000031	1,218.00
10/24/2024	V006298--First-Citizens Bank & Trust Company	50000032	1,245.85
10/24/2024	V022046--Kimberly Palmore	50000033	180.00
10/24/2024	V014331--MetLife Small Business Center	50000036	1,187.10
10/24/2024	V014331--MetLife Small Business Center	50000035	487.24
10/24/2024	V014331--MetLife Small Business Center	50000034	438.28
10/24/2024	V013997--Teresa McGinley	50000037	8,840.00
	Total for 10/24/2024		16,196.46
	10/22/2024		
10/22/2024	V003693--Adriana San Millan School Psychology & SPED Services	50000002	4,493.98
10/22/2024	V007350--Alameda County Office of Education	50000003	354.00
10/22/2024	V003798--Amazon Capital Services	50000004	1,960.10
10/22/2024	V007490--Ascend Rehab Services, Inc.	50000005	14,416.95
10/22/2024	V000030--CDW Government Inc	50000006	7,975.18
10/22/2024	V000032--CharterSAFE	50000007	4,811.10
10/22/2024	V003242--CINTAS CORPORATION - 29059	50000008	1,346.74
10/22/2024	V008948--Fresh Start Healthy School Meals	50000009	17,803.20
10/22/2024	V021975--Hnin Wai	50000010	175.00
10/22/2024	V009328--Instruction Partners	50000011	5,688.00
10/22/2024	V020198--Jennifer Lee	50000012	149.04
10/22/2024	V014513--Kathryn Keslosky	50000013	150.00
10/22/2024	V009707--Lionbridge Technologies Inc	50000014	250.00
10/22/2024	V004551--Mercurius USA Inc	50000015	392.75
10/22/2024	V010018--Moss Farm	50000016	3,350.00
10/22/2024	V010175--Norcal General Cleaning Solutions	50000017	11,450.00
10/22/2024	V005569--Pacific Office Automation - 14747 NW Greenbriar	50000018	1,923.09
10/22/2024	V013689--ProCare Therapy - TTF Holding	50000019	1,695.10
10/22/2024	V011059--Sonitrol	50000020	1,403.58
10/22/2024	V019659--The Center for ArtEsteem	50000021	72,524.33
10/22/2024	V011341--The Education Team	50000022	9,760.64
10/22/2024	V011870--Xobee Networks Inc	50000023	108.00
10/22/2024	V000012--Young, Minney & Corr, LLP	50000024	3,882.50
	Total for 10/22/2024		166,063.28
	10/17/2024		
10/17/2024	V007350--Alameda County Office of Education	50000001	28,971.37
	Total for 10/17/2024		28,971.37

Community School for Creative-CSC CSCE Check Register October 2024 - 2

Date	Vendor	Document no.	Amount
	10/10/2024		
10/10/2024	V003459--Payroll	10844	100.00
10/10/2024	V003459--Payroll	10843	1,330.63
10/10/2024	V003459--Payroll	10842	304.04
10/10/2024	V003459--Payroll	10841	1,541.03
	Total for 10/10/2024		3,275.70
	Total for BSB xxx5040		217,734.47

Coversheet

November Check Register

Section: II. Consent Agenda
Item: D. November Check Register
Purpose: Vote
Submitted by:
Related Material: CSCE Check register November 2024.pdf

Community School for Creative-CSC CSCE Check register November 2024

Date	Vendor	Document no.	Amount
	Bank: BSB xxx5040 - Beneficial State Bank	Account no: 890005040	
	11/26/2024		
11/26/2024	V003693--Adriana San Millan School Psychology & SPED Services	50000075	1,142.35
11/26/2024	V007350--Alameda County Office of Education	50000076	4,250.00
11/26/2024	V003798--Amazon Capital Services	50000077	842.78
11/26/2024	V012803--AT&T-Box 5025	50000078	922.87
11/26/2024	V019371--BrightBee Inc	50000079	175.00
11/26/2024	V000003--Charter School Management Corporation	50000080	7,500.00
11/26/2024	V003242--CINTAS CORPORATION - 29059	50000081	377.50
11/26/2024	V006298--First-Citizens Bank & Trust Company	50000082	1,398.83
11/26/2024	V019270--isolved Inc.	50000083	603.81
11/26/2024	V013689--ProCare Therapy - TTF Holding	50000084	1,723.15
11/26/2024	V011341--The Education Team	50000085	5,031.62
	Total for 11/26/2024		23,967.91
	11/22/2024		
11/22/2024	V003459--Payroll	10854	100.00
11/22/2024	V003459--Payroll	10853	1,590.85
11/22/2024	V003459--Payroll	10852	1,538.90
	Total for 11/22/2024		3,229.75
	11/21/2024		
11/21/2024	V022476--Ascend HR Consulting LLC	50000073	1,600.00
11/21/2024	V022477--Luis Landscaping	50000074	1,080.61
	Total for 11/21/2024		2,680.61
	11/19/2024		
11/19/2024	V014330--Alison Rose	50000045	1,075.00
11/19/2024	V003798--Amazon Capital Services	50000046	2,172.78
11/19/2024	V007490--Ascend Rehab Services, Inc.	50000047	6,938.70
11/19/2024	V007533--Attitudinal Healing Connection, Inc.	50000048	14,931.48
11/19/2024	V007589--Bay Area Transport Services	50000049	1,125.00
11/19/2024	V007759--Blaisdell's Business Products	50000050	1,736.05
11/19/2024	V019371--BrightBee Inc	50000051	515.00
11/19/2024	V000005--California Department of Education	50000052	16.20
11/19/2024	V000032--CharterSAFE	50000053	5,607.00
11/19/2024	V003242--CINTAS CORPORATION - 29059	50000054	1,053.00
11/19/2024	V014857--EBMUD	50000055	1,121.16
11/19/2024	V006298--First-Citizens Bank & Trust Company	50000056	1,319.62
11/19/2024	V008948--Fresh Start Healthy School Meals	50000057	16,237.61
11/19/2024	V009247--HWC Consultants	50000058	2,804.00
11/19/2024	V009328--Instruction Partners	50000059	5,688.00
11/19/2024	V016987--International Fire Equipment	50000060	165.00
11/19/2024	V014911--Katherine Au, LMFT	50000061	960.00
11/19/2024	V014513--Kathryn Keslosky	50000062	637.50
11/19/2024	V009707--Lionbridge Technologies Inc	50000063	250.00
11/19/2024	V014254--Oakland Unified School District - High St/Minh Co	50000064	34,764.25
11/19/2024	V004679--Panorama Education, Inc.	50000065	19,440.00
11/19/2024	V012923--ParentSquare, Inc.	50000066	3,307.50
11/19/2024	V013689--ProCare Therapy - TTF Holding	50000067	2,617.45
11/19/2024	V010860--Scholastic Book Fairs-10	50000068	1,797.30
11/19/2024	V000097--T-Mobile - 742596	50000069	1,032.35

Community School for Creative-CSC CSCE Check register November 2024

Date	Vendor	Document no.	Amount
11/19/2024	V011341--The Education Team	50000070	2,680.97
11/19/2024	V011870--Xobee Networks Inc	50000071	108.00
11/19/2024	V000012--Young, Minney & Corr, LLP	50000072	510.00
	Total for 11/19/2024		130,610.92
	11/14/2024		
11/14/2024	V003693--Adriana San Millan School Psychology & SPED Services	50000038	11,823.66
11/14/2024	V007350--Alameda County Office of Education	50000039	28,300.40
11/14/2024	V003798--Amazon Capital Services	50000040	1,113.06
11/14/2024	V000003--Charter School Management Corporation	50000041	7,500.00
11/14/2024	V013689--ProCare Therapy - TTF Holding	50000042	2,475.00
11/14/2024	V011341--The Education Team	50000043	4,391.38
11/14/2024	V000018--Wilkinson Hadley King & Co. LLP	50000044	3,675.00
	Total for 11/14/2024		59,278.50
	11/08/2024		
11/08/2024	V003459--Payroll	10851	100.00
11/08/2024	V003459--Payroll	10850	1,691.82
11/08/2024	V003459--Payroll	10849	528.88
11/08/2024	V003459--Payroll	10848	1,654.22
	Total for 11/08/2024		3,974.92
	Total for BSB xxx5040		223,742.61

Coversheet

2023-2024 Fiscal Audit Approval

Section: III. Finance
Item: A. 2023-2024 Fiscal Audit Approval
Purpose: Vote
Submitted by:
Related Material: Audit Report Presentation for Fiscal Year 23-24.pdf
Community - 2024 Audit Draft.pdf

2023-2024 Independent Auditor's Annual Audit Report

Every year, CSCE must undergo an independent audit and submit the findings of the audit to the Alameda County Office of Education. The audit reviews CSCE's financial data, its internal control processes, as well as compliance requirements per all issued guidelines. The audit is due on December 15th and was completed by Wilkinson Hadley King & Co. LLP.

The statement of findings of the audit per our audit firm are as follows:

2023-2024 Independent Auditor's Annual Audit Report - Financial Statements

Accounting Activities, Financial Schedules, CALSTRS, Cash Position, Accounts Receivables, Prepaid Expenses, Property & Equipment, Restricted Assets

“We have audited the accompanying financial statements of Community School for Creative Education (a nonprofit organization), which comprise the statement of financial position as of June 30, 2024, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements present fairly, in all material respects, the financial position of Community School for Creative Education as of June 30, 2024, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.”

Community School for Creative Education Statement of Activities Year Ended June 30, 2024			
	Without Donor Restrictions	With Donor Restrictions	Total
Revenue, Support, and Gains			
Local Control Funding Formula (LCFF) sources			
State aid	\$ 1,503,400	\$ -	\$ 1,503,400
Education protection account state aid	249,046	-	249,046
Transfers in lieu of property taxes	609,517	-	609,517
Total LCFF sources	<u>2,361,963</u>	<u>-</u>	<u>2,361,963</u>
Federal contracts and grants	-	574,795	574,795
State contracts and grants	40,568	1,459,546	1,500,114
Local contracts and grants	63,890	-	63,890
Donations and fundraising	51,720	-	51,720
Interest income	4,021	-	4,021
Net assets released from restriction -			
Grant restrictions satisfied	1,994,671	(1,994,671)	-
Total revenue, support, and gains	<u>4,516,833</u>	<u>39,670</u>	<u>4,556,503</u>
Expenses and Losses			
Program services expense	3,898,438	-	3,898,438
Supporting services expense	1,192,549	-	1,192,549
Total expenses and losses	<u>5,090,987</u>	<u>-</u>	<u>5,090,987</u>
Change in Net Assets	(574,154)	39,670	(534,484)
Net Assets, Beginning of Year	1,938,559	123,999	2,062,558
Net Assets, End of Year	<u>\$ 1,364,405</u>	<u>\$ 163,669</u>	<u>\$ 1,528,074</u>

2023-2024 Independent Auditor's Annual Audit Report

Attendance:

All grade levels showed that CSCE met or exceeded attendance requirements for 2023-24 set forth by the CDE.

“There were no audit findings which resulted in revisions to the second period or annual reports of attendance.”

Schedule of Financial Trends & Analysis (2022-2025 projections):

“The School's ending net assets has decreased by \$286,400 (15.78%) over the past two fiscal years. The decrease is in large due to decreases in enrollment.”

“Average daily attendance (ADA) has decreased by 5 over the past two years.”

2023-2024 Independent Auditor’s Annual Audit Report

Report on Compliance for Applicable State Programs:

“We have audited Community School for Creative Education’s compliance with the requirements specified in the 2023-24 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting, prescribed in Title 5, California Code of Regulations, Section 19810 applicable to the Charter School’s statutory requirements identified below for the year ended June 30, 2024.

In our opinion, Community School for Creative Education complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its applicable state programs for the year ended June 30, 2024.”

<u>School Districts, County Offices of Education, and Charter Schools</u>		<u>Procedures Performed</u>
T.	Proposition 28 Arts and Music in Schools	Yes
U.	After/Before School Education and Safety Program.....	Yes
V.	Proper Expenditure of Education Protection Account Funds.....	Yes
W.	Unduplicated Local Control Funding Formula Pupil Counts.....	Yes
X.	Local Control and Accountability Plan.....	Yes
Y.	Independent Study - Course Based.....	N/A
Z.	Immunizations.....	Yes
AZ.	Educator Effectiveness.....	N/A
BZ.	Expanded Learning Opportunities Grant (ELO-G).....	Yes
CZ.	Career Technical Education Incentive Grant.....	N/A
DZ.	Expanded Learning Opportunities Program (ELO-P)	Yes
EZ.	Transitional Kindergarten.....	Yes
<u>Charter Schools</u>		
AA.	Attendance.....	Yes
BB.	Mode of Instruction.....	Yes
CC.	Nonclassroom-Based Instruction/Independent Study.....	Yes
DD.	Determination of Funding for Nonclassroom-Based Instruction.....	N/A
EE.	Annual Instructional Minutes - Classroom Based.....	Yes
FF.	Charter School Facility Grant Program.....	N/A

N/A – The School did not offer the program during the current fiscal year or the requirement applied to a different type of LEA.

Auditor's Results, Findings & Recommendations 2023-2024

Community School for Creative Education
 Schedule of Auditor's Results
 Year Ended June 30, 2024

FINANCIAL STATEMENTS

Type of auditor's report issued:	<u>Unmodified</u>		
Internal control over financial reporting:			
One or more material weakness(es) identified?	_____ Yes	_____ <u>X</u> No	
One or more significant deficiencies identified that are not considered material weakness(es)?	_____ Yes	_____ <u>X</u> No	
Noncompliance material to financial statements noted?	_____ Yes	_____ <u>X</u> No	

STATE AWARDS

Type of auditor's report issued on compliance for state programs:	<u>Unmodified</u>		
Internal control over applicable state programs:			
One or more material weakness(es) identified?	_____ Yes	_____ <u>X</u> No	
One or more significant deficiencies identified that are not considered material weakness(es)?	_____ Yes	_____ <u>X</u> No	
Any audit findings disclosed that are required to be reported in accordance with 2023-24 Guide for Annual Audits of California K-12 Local Education Agencies?	_____ Yes	_____ <u>X</u> No	

Community School for Creative Education
 Schedule of Findings and Questioned Costs
 Year Ended June 30, 2024

Findings represent significant deficiencies, material weaknesses, and/or instances of noncompliance related to the financial statements that are required to be reported in accordance with *Government Auditing Standards*, or the *2023-24 Guide for Annual Audits of California K-12 Local Education Agencies and State Compliance Reporting* (the Audit Guide). Finding codes as identified in the Audit Guide are as follows:

<u>Five Digit Code</u>	<u>AB 3627 Finding Type</u>
10000	Attendance
20000	Inventory of Equipment
30000	Internal Control
40000	State Compliance
42000	Charter School Facilities
43000	Apprenticeship: Related and Supplemental Instruction
50000	Federal Compliance
60000	Miscellaneous
61000	Classroom Teacher Salaries
62000	Local Control Accountability Plan
70000	Instructional Materials
71000	Teacher Misassignments
72000	School Accountability Report Card

A. Financial Statement Findings

None

B. State Award Findings

None



Community School for Creative Education

Charter #1284

Financial Statements
June 30, 2024

<https://whkcpa.com>



Community School for Creative Education
 Financial Statements
 Year Ended June 30, 2024

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BRIAN K. HADLEY, CPA
AUBREY W. MANN, CPA
KEVIN A. SPROUL, CPA

Independent Auditor's Report

To the Board of Directors
Community School for Creative Education

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Community School for Creative Education (the School), a California charter school, which comprise the statement of financial position as of June 30, 2024, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the School as of June 30, 2024, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the School and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the School's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the School's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the School's basic financial statements. The accompanying supplementary information, as identified in the Table of Contents and as required by the *2023-24 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with GAAS. In our opinion, the accompanying supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole, except as noted on the schedules.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the Other Information section of the report but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 6, 2024 on our consideration of the School's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the School's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the School's internal control over financial reporting and compliance.

El Cajon, California
December 6, 2024

Financial Statements

Community School for Creative Education

Statement of Financial Position

June 30, 2024

Assets

Cash and cash equivalents	\$ 1,071,005
Accounts receivable	827,407
Prepaid expenses	88,832
Security deposits	6,827
Property and equipment, net	11,141
Right-of-use assets, operating leases	
Facilities and equipment	52,263
Accumulated amortization	<u>(22,609)</u>
Total Assets	<u><u>\$ 2,034,866</u></u>

Liabilities and Net Assets

Liabilities

Accounts payable - vendors	\$ 109,819
Accounts payable - grantor government	171,572
Accrued payroll liabilities	122,099
Accrued vacation liability	32,797
Unearned revenue	41,192
Operating leases payable	<u>29,313</u>
Total Liabilities	<u>506,792</u>

Net Assets

Without donor restrictions	
Undesignated	1,353,264
Invested in property and equipment, net of related debt	<u>11,141</u>
	<u>1,364,405</u>
With donor restrictions	
Restricted for nutrition program	102,175
Restricted for state programs	<u>61,494</u>
	<u>163,669</u>
Total Net Assets	<u>1,528,074</u>
Total Liabilities and Net Assets	<u><u>\$ 2,034,866</u></u>

The accompanying notes are an integral part of this statement.

Community School for Creative Education

Statement of Activities
Year Ended June 30, 2024

	Without Donor Restrictions	With Donor Restrictions	Total
Revenue, Support, and Gains			
Local Control Funding Formula (LCFF) sources			
State aid	\$ 1,503,400	\$ -	\$ 1,503,400
Education protection account state aid	249,046	-	249,046
Transfers in lieu of property taxes	609,517	-	609,517
Total LCFF sources	<u>2,361,963</u>	<u>-</u>	<u>2,361,963</u>
Federal contracts and grants	-	574,795	574,795
State contracts and grants	40,568	1,459,546	1,500,114
Local contracts and grants	63,890	-	63,890
Donations and fundraising	51,720	-	51,720
Interest income	4,021	-	4,021
Net assets released from restriction -			
Grant restrictions satisfied	1,994,671	(1,994,671)	-
Total revenue, support, and gains	<u>4,516,833</u>	<u>39,670</u>	<u>4,556,503</u>
Expenses and Losses			
Program services expense	3,898,438	-	3,898,438
Supporting services expense	1,192,549	-	1,192,549
Total expenses and losses	<u>5,090,987</u>	<u>-</u>	<u>5,090,987</u>
Change in Net Assets	(574,154)	39,670	(534,484)
Net Assets, Beginning of Year	1,938,559	123,999	2,062,558
Net Assets, End of Year	<u>\$ 1,364,405</u>	<u>\$ 163,669</u>	<u>\$ 1,528,074</u>

The accompanying notes are an integral part of this statement.

Community School for Creative Education
Statement of Functional Expenses
Year Ended June 30, 2024

	<u>Program Services</u>	<u>Supporting Services</u>		<u>Total</u>
	<u>Educational Programs</u>	<u>Management and General</u>	<u>Fundraising and Development</u>	
Salaries and wages	\$ 1,488,104	\$ 715,409	\$ -	\$ 2,203,513
Pension expense	179,182	86,142	-	265,324
Other employee benefits	126,463	60,797	-	187,260
Payroll taxes	47,363	22,770	-	70,133
Fees for services:				
Business services	-	87,062	-	87,062
Legal	-	42,333	-	42,333
Accounting	-	9,600	-	9,600
Professional consulting	983,908	80,987	-	1,064,895
District oversight	-	12,851	-	12,851
Banking and payroll services	-	19,251	-	19,251
Advertising and promotion	-	3,806	-	3,806
Information technology	18,627	-	-	18,627
Communication	21,408	-	-	21,408
Occupancy	122,591	-	-	122,591
Travel and conferences	7,907	-	-	7,907
Conferences, conventions, and meetings	69,549	-	-	69,549
Operations and housekeeping	276,565	-	-	276,565
Amortization	13,725	-	-	13,725
Insurance	-	41,194	-	41,194
Other expenses:				
Books and supplies	349,911	-	-	349,911
Equipment rental and repair	18,112	-	-	18,112
Dues and memberships	11,125	-	-	11,125
Residential placement	109,200	-	-	109,200
Noncapitalized equipment	16,352	-	-	16,352
Student transportation & field trips	38,346	-	-	38,346
Fundraising	-	-	9,956	9,956
Miscellaneous	-	391	-	391
Total expenses by function	\$ 3,898,438	\$ 1,182,593	\$ 9,956	\$ 5,090,987

The accompanying notes are an integral part of this statement.

Community School for Creative Education

Statement of Cash Flows

Year Ended June 30, 2024

Cash Flows from Operating Activities	
Receipts from federal, state, and local contracts and grants	\$ 3,198,569
Receipts from property taxes	609,517
Receipts from donations and fundraising	51,720
Receipts from operating interest	4,021
Payments for operating leases payable	(15,291)
Payments to employees for services provided	(2,712,912)
Payments to vendors	(2,372,964)
Net Cash Used in Operating Activities	<u><u>(1,237,340)</u></u>
Cash Flows from Investing Activities	
Purchases of property and equipment	<u>(11,141)</u>
Net Cash Used in Investing Activities	<u><u>(11,141)</u></u>
Net Change in Cash and Cash Equivalents	(1,248,481)
Cash and Cash Equivalents, Beginning of Year	<u>2,319,486</u>
Cash and Cash Equivalents, End of Year	<u><u>\$ 1,071,005</u></u>
Reconciliation of Change in Net Assets to Net Cash Provided By Operating Activities	
Change in net assets	\$ (534,484)
Adjustments to reconcile change in net assets to net cash:	
Depreciation and amortization	13,725
(Increase) Decrease in assets	
Accounts receivable	(58,848)
Prepaid expenses	18,603
Increase (Decrease) in liabilities	
Accounts payable - vendors	(42,101)
Accounts payable - grantor government	(216,701)
Accrued payroll liabilities	(19,479)
Accrued vacation liabilities	32,797
Unearned revenue	(417,127)
Operating leases payable	(13,725)
Net Cash Used in Operating Activities	<u><u>\$ (1,237,340)</u></u>

The accompanying notes are an integral part of this statement.

Community School for Creative Education

Notes to the Financial Statements

Year Ended June 30, 2024

A. **Principal Activity and Summary of Significant Accounting Policies**

Organization Structure

Community School for Creative Education (the School) was incorporated in the State of California on November 14, 2008, under the Nonprofit Public Benefit Corporation Law for public and charitable purposes. The School petitioned and was approved through the Alameda County Board of Education for a charter on June 22, 2010. The School received unanimous approval for its third term through June 30, 2026. The mission of the School is to partner with families and communities to provide a rigorous college-preparatory program integrated into a culturally rich, arts-infused, highly personalized curriculum inspired by Waldorf education for the diverse students of Oakland, to promote equity and prepare culturally competent, well-rounded, lifelong learners to lead, contribute to, and successfully participate in our rapidly changing multicultural society.

Basis of Accounting

The financial statements were prepared in accordance with accounting principles generally accepted in the United States of America as applicable to not-for-profit corporations. The School uses the accrual basis of accounting, under which revenues are recognized when they are earned and expenditures are recognized in the accounting period in which the liability is incurred.

Cash and Cash Equivalents

The School considers all cash and highly liquid financial instruments with original maturities of three months or less, which are neither held for nor restricted by donors for long-term purposes, to be cash and cash equivalents.

Accounts Receivable

Accounts receivable consist primarily of non-interest bearing amounts due to the School for federal, state, and local grants and contracts receivable. The amounts in accounts receivable are considered fully collectable and as such there has not been an allowance for uncollectable accounts or discount established for the School.

Prepaid Expenses

Prepaid expenses are recorded to account for expenditures during the benefiting period.

Property and Equipment

The School records property and equipment additions over \$5,000 at cost, or if donated, at fair value on the date of donation. Depreciation and amortization are computed using the straight-line method over the estimated useful lives of the assets ranging from 3 to 30 years, or in the case of capitalized leased assets or leasehold improvements, the lesser of the useful life of the asset or the lease term. When assets are sold or otherwise disposed of, the cost and related depreciation or amortization are removed from the accounts, and any resulting gain or loss is included in the statement of activities. Costs of maintenance and repairs that do not improve or extend the useful lives of the respective assets are expensed in the current period.

The School reviews the carrying values of property and equipment for impairment whenever events or circumstances indicate that the carrying value of an asset may not be recoverable from the estimated future cash flows expected to result from its use and eventual disposition. When considered impaired an impairment loss is recognized to the extent carrying value exceeds the fair value of the asset. There were no indicators of asset impairment during the year ended June 30, 2024.

Community School for Creative Education

Notes to the Financial Statements, Continued

Year Ended June 30, 2024

Investments

The School's method of accounting for investments, in accordance with generally accepted accounting principles, is the fair value method. Fair value is determined by published quotes. Changes in fair value of investments result in increases or decreases in unrealized fair values of equity investments. Adjustments to fair values are reflected as unrealized gain/loss on investments in the accompanying statement of activities. The School's policy is to follow the fair value measurement and reporting requirements contained in FASB ASC 820 *Fair Value Measurements and Disclosures*.

Leases

The School leases facilities and equipment which are utilized in its charitable purpose. The School determines if an arrangement is a lease at inception. Operating leases are included in the operating lease right-of-use assets, other current liabilities, and operating lease liabilities in the Statement of Financial Position. Financing leases are included in the financing lease right-of-use assets, other current liabilities, and financing lease liabilities in the Statement of Financial Position.

Right-of-use assets represent our right to use an underlying asset for the lease term and lease liabilities represent our obligation to make lease payments arising from the lease. Operating lease right-of-use assets and liabilities are recognized at commencement date based on the present value of lease payments over the lease term. As most of our leases do not provide an implicit rate, we use our incremental borrowing rate based on the information available at commencement date in determining the present value of lease payments. The operating lease right-of-use asset also includes any lease payments made and excludes lease incentives. Our lease term may include options to extend or terminate the lease when it is reasonably certain that we will exercise that option. Lease expense for lease payments is recognized on a straight-line basis over the lease term.

The lease agreements do not contain any material residual value guarantees or material restrictive covenants.

The School has lease agreements with lease and non-lease components, which are generally accounted for separately. The School has elected to apply the short-term lease exemption to any leases with terms of 12 months or less or any leases below the threshold of \$5,000.

In evaluating contracts to determine if they qualify as a lease, the School considers factors such as whether they have obtained substantially all of the rights to the underlying asset through exclusivity, if the School can direct the use of the asset by making decisions about how and for what purpose the asset will be used and if the lessor has substantive substitution rights. This evaluation may require significant judgment.

In allocating consideration in the contract to the separate lease components and the non-lease components, the School uses the stand-alone prices of the lease and non-lease components. Observable stand-alone prices are used, if available. If the stand-alone price for a component has a high level of variability or uncertainty, this allocation may require significant judgment.

Compensated Absences

Accumulated unpaid employee vacation benefits are recognized as liabilities of the School. Accumulated sick leave benefits are not recognized as liabilities of the School. The School's policy is to record sick leave as an operating expense in the period taken since such benefits do not vest nor is payment probable; however, unused sick leave is added to the creditable service period for calculation of retirement benefits when the employee retires.

Community School for Creative Education

Notes to the Financial Statements, Continued

Year Ended June 30, 2024

Functional Allocation of Expenses

The costs of program and supporting services activities have been summarized on a functional basis in the statement of activities. The statement of functional expenses presents the natural classification detail of expenses by function. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

Net Assets

Net assets, revenues, gains and losses are classified based on the existence or absence of donor or grantor-imposed restrictions. Accordingly, net assets and changes therein are classified and reported as follows:

Net Assets Without Donor Restrictions – Net assets available for use in general operations and not subject to donor (or certain grantor) restrictions.

Net Assets With Donor Restrictions – Net assets subject to donor (or certain grantor) imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both.

Donated Services and In-Kind Contributions

Volunteers contribute significant amounts of time to our program services, administration, and fundraising and developing activities; however, the financial statements do not reflect the value of these contributed services because they do not meet recognition criteria prescribed by generally accepted accounting principles.

Revenue and Revenue Recognition

The School follows the provisions of FASB ASC 958-605 thereby recognizing revenue when applicable performance related barriers have been satisfied and the revenue is earned. A performance-related barrier represents something that must be achieved, performed or delivered in order to receive funds. Performance related barriers are required to be measurable, limit discretion by recipient on the conduct of the activity, and the stipulations are related to the purpose of the agreement or grant. When funds are received and performance-related barriers are not satisfied, the School records the funds as unearned revenue.

After the School has determined that performance related barriers have been satisfied, the revenue is recognized as either restricted or unrestricted based on the nature of the resources and conditions of the grantor. Restrictions on recognized revenue could constitute allowable uses of the resources that are narrower than the School's mission but are not considered performance-related barriers. Restricted resources are released from their restriction once the restricted purpose has been satisfied.

The School primarily receives funds from the California Department of Education (CDE). Local Control Funding Formula revenue and state revenues received from CDE are based on the School's average daily attendance (ADA) of students and recognized in the period the ADA occurs. In addition, the School receives state and local revenues for the enhancement of various educational programs. This assistance is generally received based on applications submitted to and approved by various granting agencies.

Community School for Creative Education

Notes to the Financial Statements, Continued

Year Ended June 30, 2024

Income Taxes

The School is a 509(a)(1) publicly supported non-profit charter school that is exempt from income taxes under Sections 501(a) and 501(c)(3) of the Internal Revenue Code. The School is also exempt from California franchise or income tax under Section 23701d of the California Revenue and Taxation Code. The School may be subject to tax on income which is not related to its exempt purpose. For the year ended June 30, 2024, no such unrelated business income was reported and, therefore, no provision for income taxes has been made.

The School follows provisions of uncertain tax positions as addressed in ASC 958. The School recognizes accrued interest and penalties associated with uncertain tax positions as part of the income tax provision, when applicable. There are no amounts accrued in the financial statements related to uncertain tax positions for the year ended June 30, 2024.

The School files informational and income tax returns in the United States and in the state of California. The federal income tax and informational returns are subject to examination by the Internal Revenue Service for three years after the returns are filed. State and local jurisdictions have statutes of limitation that generally range from three to five years.

Advertising

Advertising costs are expensed as incurred and approximated \$3,806 during the year ended June 30, 2024.

Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires the School to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates, and those differences could be material.

Financial Instruments and Credit Risk

The School manages deposit concentration risk by placing cash, money market accounts, and certificates of deposit with financial institutions believed by the School to be creditworthy. At times, amounts on deposit may exceed insured limits or include uninsured investments in money market mutual funds. To date, the School has not experienced losses in any of these accounts. Credit risk associated with contributions receivable is considered to be limited due to high historical collection rates and because substantial portions of the outstanding amounts are due from government agencies.

LCFF Revenues and Payments in Lieu of Property Taxes

The School's primary funding source is a combination of local property taxes and state revenues. The California Department of Education computes the local control funding formula (LCFF) on statewide charter school rates multiplied by the School's average daily attendance (ADA) as reported at the second principal apportionment period (P2). The result is then reduced by property tax revenues transferred from the District to the School, which is funding in lieu of property taxes, and education protection account funds paid by the state under Proposition 30. The remaining balance is paid from the state general fund, in the form of LCFF State Aid. LCFF funding sources, inclusive of state and local sources, made up 51.84% of the School's revenue.

Community School for Creative Education
Notes to the Financial Statements, Continued
Year Ended June 30, 2024

The LCFF includes the following components applicable to the School:

1. Provides a base grant for each school based on the school's ADA. The actual base grant varies based on grade span.
2. Provides an adjustment of 2.6 percent on the base grant amount for grades nine through twelve.
3. Provides a supplemental grant equal to 20 percent of the adjusted base grants for targeted disadvantaged students. Targeted students are those classified as English Learners (EL), eligible to receive a free or reduced price meal (FRPM), foster youth, homeless youth, or any combination of these factors (unduplicated count).
4. Provides a concentration grant equal to 65 percent of the adjusted base grant for targeted students exceeding 55 percent of the school's enrollment.

The School is not at risk of losing these funding sources, as long as the School maintains a steady level of ADA, as these funding sources are mandated by the California State Constitution to fund schools.

New Accounting Guidance

The Financial Accounting Standards Board (FASB) issues accounting standards updates and additional guidance for not-for-profit and for-profit agencies to establish consistent accounting across all organizations in the United States. The following table represents items that have been issued by FASB that became effective in the 2023-24 fiscal year:

Description	Date Issued
FASB Accounting Standards Update 2016-13 - <i>Credit Losses (Topic 326)</i>	Jun-16
FASB Accounting Standards Update 2017-04 - <i>Intangibles, Goodwill & Other (Topic 350)</i>	Jan-17
FASB Accounting Standards Update 2018-19 - <i>Codification Improvements for Credit Losses (Topic 326)</i>	Nov-18
FASB Accounting Standards Update 2019-10 - <i>Financial Instruments, Credit Losses</i>	Nov-19
FASB Accounting Standards Update 2022-02 - <i>Financial Instruments-Credit Losses (Topic 326): Troubled Debt Restructurings and Vintage Disclosures</i>	Mar-22
FASB Accounting Standards Update 2022-04 - <i>Liabilities-Supplier Finance Programs (Subtopic 405-50): Disclosure of Supplier Finance Program Obligations</i>	Sep-22
FASB Accounting Standards Update 2023-06 - <i>Disclosure Improvements Codification Amendments in Response to the SEC's Disclosure Update and Simplification Initiative</i>	Oct-23

These updates were issued to provide clarification and simplification in accounting for certain transactions. In addition, they provide for additional note disclosures to create transparency involving these transactions. The School has adopted provisions of effective Accounting Standards Updates. The issuance of these standards did not result in a presentation or accounting change that impacted these financial statements.

Subsequent Events

In preparing these financial statements, the School has evaluated events and transactions for potential recognition or disclosure through December 6, 2024, the date the financial statements were available to be issued.

Community School for Creative Education
Notes to the Financial Statements, Continued
Year Ended June 30, 2024

B. Liquidity and Availability

The School's financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of the statement of financial position date, comprise the following:

Cash and cash equivalents	\$	1,071,005
Accounts receivable		827,407
Total	\$	1,898,412

C. Cash and Cash Equivalents

The School's cash and cash equivalents on June 30, 2024, consisted of the following:

Cash in bank accounts	\$	1,071,005
Total cash and cash equivalents	\$	1,071,005

Cash in Bank

The School's cash in bank, (\$1,071,005 as of June 30, 2024) is held in financial institutions which are insured by the Federal Deposit Insurance Corporation (FDIC) up to a limit of \$250,000 per depositor. As of June 30, 2024, the School held \$1,022,178 in excess of the FDIC insured amounts. The School reduces its exposure to risk by maintaining such deposits with high quality financial institutions. The School has not experienced any losses in such accounts and believes it is not exposed to any significant credit risk.

D. Accounts Receivable

As of June 30, 2024, the School's accounts receivable consisted of the following:

Federal Government		
Child Nutrition	\$	51,407
ESSER III		56,792
Other Federal Programs		32,341
State Government		
State Aid		390,268
Lottery Funding		24,496
ELOP		31,909
ASES		71,218
Other State Programs		42,328
Local Government		
Property Tax Payments		66,263
Other Local Sources		
G1 Funding		35,385
Other Local Sources		25,000
Total Accounts Receivable	\$	827,407

Community School for Creative Education
Notes to the Financial Statements, Continued
Year Ended June 30, 2024

E. Prepaid Expenses

As of June 30, 2024, the School's prepaid expenses consisted of the following:

Prepaid vendors	\$	44,935
Prepaid insurance and benefits		22,849
Membership fees		15,878
Software licenses		5,170
Total Prepaid Expenses	\$	88,832

F. Property and Equipment

Property and equipment for the School consisted of the following at June 30, 2024:

	Beginning Balance	Additions	Deletions	Ending Balance
Depreciable Capital Assets				
Leasehold Improvements	\$ 234,852	\$ -	\$ -	\$ 234,852
Equipment, Furniture, and Fixtures	-	11,141	-	11,141
Total Depreciable Capital Assets	234,852	11,141	-	245,993
Total Capital Assets	234,852	11,141	-	245,993
Less Accumulated Depreciation	(234,852)	-	-	(234,852)
Capital Assets, Net	\$ -	\$ 11,141	\$ -	\$ 11,141

G. Unearned Revenue

At year end the School had performance obligations remaining to expend funds for multiple federal and state grants. As such, unexpended cash received is reflected in unearned revenue.

The following table provides information about significant changes in unearned revenue for the year ended June 30, 2024:

Unearned Revenue, beginning of period	\$	458,319
Increases in unearned revenue due to cash received during the period		629,070
Decreases in unearned revenue due to performance obligations met during the period		(1,046,197)
Unearned Revenue, end of period	\$	41,192

As of June 30, 2024, unearned revenue consisted of the following:

Arts, Music, and Instructional Materials		24,607
Universal Pre-K		16,585
Total Unearned Revenue	\$	41,192

Community School for Creative Education
Notes to the Financial Statements, Continued
Year Ended June 30, 2024

H. Net Assets With Donor Restrictions

The School receives grants from federal and state agencies that are restricted for specific purposes. Once the restricted purpose has been fulfilled, the assets are released from restriction. At June 30, 2024, net assets were restricted for the following purposes:

Subject to expenditure for specified state purposes:	
Kitchen Infrastructure	\$ 102,175
CA Community Schools Partnership Program	<u>61,494</u>
Total net assets with donor restrictions	<u><u>\$ 163,669</u></u>

Net assets were released from donor restrictions by incurring expenses satisfying the restricted purpose as follows for the year ended June 30, 2024:

Beginning restricted net assets	\$ 123,999
Restricted grants received	2,034,341
Net assets released from restriction:	
Restricted purpose satisfied	<u>(1,994,671)</u>
Ending restricted net assets	<u><u>\$ 163,669</u></u>

I. Operating Leases

The School entered into lease agreements for the use of facilities and equipment. The components of lease expense were as follows:

Operating lease cost	
Amortization of right-of-use assets	\$ 13,725
Interest on lease liabilities	<u>1,566</u>
Total operating lease cost	<u>15,291</u>
Short-term lease cost	<u>2,481</u>
Total lease expense	<u><u>\$ 17,772</u></u>

Community School for Creative Education
Notes to the Financial Statements, Continued
Year Ended June 30, 2024

The following represents additional information related to the School's leases:

Right-of-use assets obtained in exchange for lease obligations:	
Operating leases	\$ 52,263
Total	\$ 52,263
Weighted average remaining lease term:	
Operating leases	26 Months
Weighted average discount rate:	
Operating leases	4%

Future minimum lease payments on the School's leases are as follows:

Year Ended June 30,	Operating Leases
2025	\$ 14,115
2026	14,115
2027	2,353
Total future minimum lease payments	30,583
Less imputed interest	(1,270)
Net future minimum lease payments	\$ 29,313

J. Employee Retirement System

Qualified employees are covered under a multiple-employer defined benefit pension plan by agencies of the State of California. Certificated employees are members of the California State Teachers' Retirement System (CalSTRS). The risks of participating in this multi-employer plan are different from single-employer plans in the following aspects:

- a. Assets contributed to the multi-employer plan by one employer may be used to provide benefits to employees of the other participating employers.
- b. If a participating employer stops contributing to the plan, the unfunded obligations of the plan may be borne by the remaining participating employers.
- c. If the School chooses to stop participating in some of its multi-employer plans, the School may be required to pay those plans an amount based on the underfunded status of the plan, referred to as a withdrawal liability.

Community School for Creative Education
 Notes to the Financial Statements, Continued
 Year Ended June 30, 2024

The Schools participation in this plan for the fiscal year ended June 30, 2024, is outlined in the table below. The “EIN/Pension Plan Number” column provides the Employee Identification Number (EIN) and the three-digit plan number, if applicable. Unless otherwise noted, the most recent Pension Protection Act (PPA) zone status available in 2024, 2023 and 2022 is for the plan’s year-end at June 30, 2024, 2023 and 2022, respectively. The zone status is based on information that the School received from the plan and is certified by the plan's actuary. Among other factors, plans in the red zone are generally less than 65% funded, plans in the yellow zone are less than 80% funded, and plans in the green zone are at least 80% funded. The “FIP/RP Status Pending/Implemented” column indicates plans for which a financial improvement plan (FIP) or a rehabilitation plan (RP) is either pending or has been implemented.

Period to Period Comparability:

Community School for Creative Education increased in CalSTRS contributions from 2022 to 2023 by 116.74% followed by a decrease in 2024 of 17.28%.

Pension Fund	EIN/ Pension Plan Number	Pension Protection Act Zone Status Year Ended June 30,			FIP/RP Status Pending/ Implemented
		2024	2023	2022	
CalSTRS	1111	Green	Green	Green	No

Pension Fund	Contributions			Number of Employees	Surcharge Imposed
	2024	2023	2022		
CalSTRS	\$ 265,324	\$ 320,750	\$ 147,991	22	No
Total	\$ 265,324	\$ 320,750	\$ 147,991	22	

CalSTRS:

The School contributes to the California State Teachers’ Retirement System (CalSTRS), a cost-sharing multiple employer public employee retirement system defined benefit pension plan administered by CalSTRS. Required contribution rates are set by the California Legislature and detailed in Teachers’ Retirement Law. Contribution rates are expressed as a level of percentage of payroll using the entry age normal actuarial cost method. CalSTRS also uses the level of percentage of payroll method to calculate the amortization of any unfunded liability. Copies of the STRS annual report may be obtained from the STRS, 7667 Folsom Boulevard, Sacramento, California 95826.

For the fiscal year ended June 30, 2024, active plan members were required to contribute between 10.205% and 10.25% of their salary, depending on their hire date. The employer contribution rate was 19.10% of annual payroll. CalSTRS issues a separate comprehensive annual financial report that includes financial statements and required supplementary information. The School made contributions as noted above. For the year ended June 30, 2024, the State contributed \$150,415 (10.828% of certificated salaries) on behalf of the School.

Community School for Creative Education
Notes to the Financial Statements, Continued
Year Ended June 30, 2024

K. Upcoming Changes in Accounting Pronouncements

The Financial Accounting Standards Board (FASB) has issued the following Accounting Standards Updates (ASU) that become effective over the next few fiscal years:

Description	Date Issued	Fiscal Year Effective
FASB Accounting Standards Update 2018-12 - <i>Financial Services Insurance (Topic 944)</i>	Aug-18	2024-25
FASB Accounting Standards Update 2019-09 - <i>Financial Services, Insurance (Topic 944)</i>	Nov-19	2024-25
FASB Accounting Standards Update 2020-06 - <i>Debt (Topic 470-20)</i>	Aug-20	2024-25
FASB Accounting Standards Update 2020-06 - <i>Derivatives and Hedging (Topic 815-40)</i>	Aug-20	2024-25
FASB Accounting Standards Update 2020-10 - <i>Codification Improvements</i>	Nov-20	2025-26
FASB Accounting Standards Update 2021-08 - <i>Business Combinations (Topic 805)</i>	Oct-21	2024-25
FASB Accounting Standards Update 2022-01 - <i>Derivatives and Hedging (Topic 815): Fair Value Hedging - Portfolio Layer Method</i>	Mar-22	2024-25
FASB Accounting Standards Update 2022-03 - <i>Fair Value Measurement (Topic 820): Fair Value Measurement of Equity Securities Subject to Contractual Sale Restrictions</i>	Jun-22	2025-26
FASB Accounting Standards Update 2022-05 - <i>Financial Services - Insurance (Topic 944): Transition for Sold Contracts</i>	Dec-22	2025-26
FASB Accounting Standards Update 2023-01 - <i>Leases (Topic 842): Common Control Arrangements</i>	Mar-23	2024-25
FASB Accounting Standards Update 2023-02 - <i>Investments (Topic 323): Accounting for Investments in Tax Credit Structures</i>	Mar-23	2025-26
FASB Accounting Standards Update 2023-05 - <i>Business Combinations - Joint Venture Formations (Subtopic 805-60)</i>	Aug-23	2024-25
FASB Accounting Standards Update 2023-07 - <i>Segment Reporting (Topic 280)</i>	Nov-23	2024-25
FASB Accounting Standards Update 2023-08 - <i>Intangibles - Goodwill and Other - Crypto Assets (Subtopic 350-60)</i>	Dec-23	2025-26
FASB Accounting Standards Update 2023-09 - <i>Income Taxes (Topic 740)</i>	Dec-23	2026-27
FASB Accounting Standards Update 2024-01 - <i>Compensation - Stock Compensation (Topic 718)</i>	Mar-24	2026-27
FASB Accounting Standards Update 2024-02 - <i>Codification Improvements - Amendments to Remove References to the Concepts Statements</i>	Mar-24	2026-27

These updates were issued to provide clarification and simplification in accounting for certain transactions. In addition, they provide for additional note disclosures to create transparency involving these transactions. The updates effective during the future fiscal years are not expected to impact the financial accounting or presentation for the School.

Supplementary Information

Community School for Creative Education
Schedule of Average Daily Attendance
Year Ended June 30, 2024

	Second Period Report		Annual Report	
	Original	Revised	Original	Revised
	43042445		C65B0F0	
Classroom Based Attendance				
Grades TK/K-3	71.23	N/A	71.98	N/A
Grades 4-6	56.96	N/A	56.68	N/A
Grades 7-8	33.91	N/A	34.60	N/A
Total Classroom Based Attendance	162.10	N/A	163.26	N/A
Non-Classroom Based Attendance				
Grades TK/K-3	0.84	N/A	1.01	N/A
Grades 4-6	1.11	N/A	0.93	N/A
Grades 7-8	1.55	N/A	1.39	N/A
Total Non-Classroom Based Attendance	3.50	N/A	3.33	N/A
Total ADA	165.60	N/A	166.59	N/A

N/A – There were no audit findings which resulted in revisions to ADA.

See accompanying notes to supplementary information.

Community School for Creative Education
Schedule of Average Instructional Time
Year Ended June 30, 2024

Grade Level	Annual Minutes Requirement	Actual Minutes Offered	J-13A Minutes	Total Minutes	Number of Actual Days Offered (Traditional)	J-13A Days	Total Instructional Days	Status
Transitional Kindergarten	36,000	51,820	0	51,820	175	0	175	Complied
Kindergarten	36,000	51,820	0	51,820	175	0	175	Complied
1st Grade	50,400	52,465	0	52,465	175	0	175	Complied
2nd Grade	50,400	52,465	0	52,465	175	0	175	Complied
3rd Grade	50,400	54,430	0	54,430	175	0	175	Complied
4th Grade	54,000	55,085	0	55,085	175	0	175	Complied
5th Grade	54,000	55,085	0	55,085	175	0	175	Complied
6th Grade	54,000	59,680	0	59,680	175	0	175	Complied
7th Grade	54,000	59,680	0	59,680	175	0	175	Complied
8th Grade	54,000	59,680	0	59,680	175	0	175	Complied

See accompanying notes to supplementary information.

Community School for Creative Education
Schedule of Financial Trends & Analysis
Year Ended June 30, 2024

	Budget 2025 (See Note 1)	2024	2023 (See Note 1)	2022 (See Note 1)
Revenues	\$ 4,227,700	\$ 4,556,503	\$ 5,253,324	\$ 3,587,157
Expenses	4,305,943	5,090,987	5,005,240	3,763,132
Change in Net Assets	<u>(78,243)</u>	<u>(534,484)</u>	<u>248,084</u>	<u>(175,975)</u>
Ending Net Assets	<u>\$ 1,449,831</u>	<u>\$ 1,528,074</u>	<u>\$ 2,062,558</u>	<u>\$ 1,814,474</u>
Unrestricted Net Assets	<u>\$ 1,449,831</u>	<u>\$ 1,364,405</u>	<u>\$ 1,938,559</u>	<u>\$ 1,765,074</u>
Unrestricted net assets as a percentage of total expenses	<u>34%</u>	<u>27%</u>	<u>39%</u>	<u>47%</u>
Total Long Term Debt	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ADA at P2	<u>180</u>	<u>166</u>	<u>166</u>	<u>171</u>

The School's ending net assets has decreased by \$286,400 (15.78%) over the past two fiscal years. The decrease is in large due to decreases in enrollment.

Average daily attendance (ADA) has decreased by 5 over the past two fiscal years.

Note 1:

AU-C §725.05 requires the following conditions be met to provide an opinion on whether supplementary information is fairly stated, in all material respects, in relation to the financial statements as a whole:

- 1) The supplementary information was derived from, and relates directly to, the underlying accounting and other records used to prepare the financial statements.
- 2) The supplementary information relates to the same period as the financial statements.
- 3) The auditor issued an audit report on the financial statements that contained neither an adverse opinion nor a disclaimer of opinion.
- 4) The supplementary information will accompany the audited financial statements or such audited financial statements will be made readily available by the School.

Three of the above columns are not related to the same period as the financial statements and as such we do not provide an opinion on whether the supplementary information is fairly stated, in all material respects, in relation to the financial statements as a whole. Additionally, the analysis presented utilizes information from periods outside the period of the financial statements and as such we do not provide an opinion on whether the analysis is fairly stated, in all material respects, to the financial statements as a whole. The information has been presented for analysis only and has not been audited.

See accompanying notes to supplementary information.

Community School for Creative Education
Reconciliation of Unaudited Actual Financial Report with Audited Financial Statements
Year Ended June 30, 2024

June 30, 2024 unaudited actual financial report net assets:	\$ 1,528,076
Adjustments and reclassifications:	
Rounding	<u>(2)</u>
Total adjustments and reclassifications	<u>(2)</u>
June 30, 2024 audited financial statements net assets:	<u>\$ 1,528,074</u>

See accompanying notes to supplementary information.

Community School for Creative Education

Notes to Supplementary Information

Year Ended June 30, 2024

A. Purpose of Schedules

Schedule of Average Daily Attendance

Average daily attendance is a measurement of the number of pupils attending classes of the School. The purpose of attendance accounting from a fiscal standpoint is to provide the basis on which apportionments of state funds are made to charter schools. This schedule provides information regarding the attendance of students by grade span and adjustments to the attendance as a result of an audit finding, when applicable.

Schedule of Instructional Time

This schedule provides information regarding compliance with Education Code §47612.

Compliance with Education Code §47612 includes the following:

- 1) Charter schools may operate up to 5 tracks for attendance reporting.
- 2) Each track must be operated for a minimum of 175 days.
- 3) Each track must offer the required number of instructional minutes specified in Education Code §47612.5.
- 4) No track shall have less than 55% of its school days before April 15 each school year.

Compliance with Education Code §47612.5 involves offering a minimum number of annual instructional minutes as defined by grade level. Non-classroom based charters do not have a requirement for auditing/testing offered instructional minutes, as a result the offerings are not reported in the schedule of instructional time.

An LEA that closed due to a qualifying emergency in the 2023-24 fiscal year may submit a Form J-13A to avoid a penalty for not meeting the annual instructional day requirements. The School did not have an emergency closure and as such there are no credited days to account for on the Schedule of Instructional Time.

Schedule of Financial Trends & Analysis

This schedule displays summarized information from the current year and two previous years, along with budget information for the upcoming year. The information from this schedule is used to evaluate whether there are any financial indicators the School will not be able to continue operations in the next fiscal year. Based upon the information presented, the School appears to have sufficient reserves to continue operations for the 2024-25 fiscal year.

Reconciliation of Unaudited Actual Financial Report to Audited Financial Statements

This schedule provides information necessary to reconcile between the audited financial statements and the financial data submitted to the authorizing agency via the unaudited actual financial report.

Other Information

Community School for Creative Education
LEA Organization Structure
Year Ended June 30, 2024

Community School for Creative Education (Charter #1284) is a Grade K-8 charter school and was granted its charter by the Alameda County Board of Education on June 22, 2010, pursuant to the terms of the Charter School Act of 1992, as amended. The Organization is currently operating at 2111 International Boulevard in Oakland, California.

GOVERNING BOARD

Name	Office	Term and Term Expiration
Dr. Anastasia Prentiss	Chairman	Five Year Term Expires December 2024
Dr. Allegra Alessandri Pfeifer	Member	Two Year Term Expires June 2024
Dr. Jennifer Pellegrine	Member	Two Year Term Expires June 2025
Martha Candido	Member	Two Year Term Expires June 2025
William Kappenhagen	Member	Two Year Term Expires April 2025

ADMINISTRATION

Phillip Gedeon
 Head of School

Anaxy Barraza
 Assistant Head of School

Kimberly Palmore
 Director of Finance and Operations

Other Independent Auditor's Reports



BRIAN K. HADLEY, CPA
 AUBREY W. MANN, CPA
 KEVIN A. SPROUL, CPA

Independent Auditor's Report on Internal Control Over Financial Reporting and
 on Compliance and Other Matters Based on an Audit of Financial Statements
 Performed in Accordance with *Government Auditing Standards*

To the Board of Directors
 Community School for Creative Education

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*), the financial statements of the School as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the School's basic financial statements, and have issued our report thereon dated December 6, 2024.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the School's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control. Accordingly, we do not express an opinion on the effectiveness of the School's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the School's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses or significant deficiencies. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the School's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the School's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the School's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

El Cajon, California
December 6, 2024



BRIAN K. HADLEY, CPA
AUBREY W. MANN, CPA
KEVIN A. SPROUL, CPA

Independent Auditor's Report on State Compliance and on Internal Controls over State Compliance

To the Board of Directors
Community School for Creative Education

Report on Compliance for Applicable State Programs

Opinion on Each Applicable State Program

We have audited Community School for Creative Education (the School) compliance with the requirements specified in the *2023-24 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, prescribed in Title 5, *California Code of Regulations*, Section 19810 applicable to the School's statutory requirements identified below for the year ended June 30, 2024.

In our opinion, the School complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its applicable state programs for the year ended June 30, 2024.

Basis for Opinion on Each Applicable State Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of *2023-24 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, prescribed in Title 5, *California Code of Regulations*, Section 19810 (the Audit Guide). Our responsibilities under those standards and the Audit Guide are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the School and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each applicable state program. Our audit does not provide a legal determination of the School's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the School's state programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the School's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Audit Guide will always detect material noncompliance when it exists.

The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the School’s compliance with the requirements of each applicable state program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Audit Guide, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the School’s compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the School’s internal control over state compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Audit Guide, but not for the purpose of expressing an opinion on the effectiveness of the School’s internal control over compliance. Accordingly, no such opinion is expressed.
- Select and test transactions and records to determine the School’s compliance with the state laws and regulations applicable to the following items:

		<u>Procedures Performed</u>
<u>School Districts, County Offices of Education, and Charter Schools</u>		
T.	Proposition 28 Arts and Music in Schools	<u>Yes</u>
U.	After/Before School Education and Safety Program.....	<u>Yes</u>
V.	Proper Expenditure of Education Protection Account Funds.....	<u>Yes</u>
W.	Unduplicated Local Control Funding Formula Pupil Counts.....	<u>Yes</u>
X.	Local Control and Accountability Plan.....	<u>Yes</u>
Y.	Independent Study - Course Based.....	<u>N/A</u>
Z.	Immunizations.....	<u>Yes</u>
AZ.	Educator Effectiveness.....	<u>N/A</u>
BZ.	Expanded Learning Opportunities Grant (ELO-G).....	<u>Yes</u>
CZ.	Career Technical Education Incentive Grant.....	<u>N/A</u>
DZ.	Expanded Learning Opportunities Program (ELO-P)	<u>Yes</u>
EZ.	Transitional Kindergarten.....	<u>Yes</u>
<u>Charter Schools</u>		
AA.	Attendance.....	<u>Yes</u>
BB.	Mode of Instruction.....	<u>Yes</u>
CC.	Nonclassroom-Based Instruction/Independent Study.....	<u>Yes</u>
DD.	Determination of Funding for Nonclassroom-Based Instruction.....	<u>N/A</u>
EE.	Annual Instructional Minutes - Classroom Based.....	<u>Yes</u>
FF.	Charter School Facility Grant Program.....	<u>N/A</u>

N/A – The School did not offer the program during the current fiscal year or the requirement applied to a different type of LEA.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over State Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a state program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a state program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Audit Guide. Accordingly, this report is not suitable for any other purpose.

El Cajon, California
December 6, 2024

Auditor’s Results, Findings & Recommendations

Community School for Creative Education
Schedule of Auditor's Results
Year Ended June 30, 2024

FINANCIAL STATEMENTS

Type of auditor's report issued:		<u>Unmodified</u>		
Internal control over financial reporting:				
One or more material weakness(es) identified?	_____ Yes	_____ <u>X</u> _____ No		
One or more significant deficiencies identified that are not considered material weakness(es)?	_____ Yes	_____ <u>X</u> _____ No		
Noncompliance material to financial statements noted?	_____ Yes	_____ <u>X</u> _____ No		

STATE AWARDS

Type of auditor's report issued on compliance for state programs:		<u>Unmodified</u>		
Internal control over applicable state programs:				
One or more material weakness(es) identified?	_____ Yes	_____ <u>X</u> _____ No		
One or more significant deficiencies identified that are not considered material weakness(es)?	_____ Yes	_____ <u>X</u> _____ No		
Any audit findings disclosed that are required to be reported in accordance with <i>2023-24 Guide for Annual Audits of California K-12 Local Education Agencies</i> ?	_____ Yes	_____ <u>X</u> _____ No		

Community School for Creative Education
Schedule of Findings and Questioned Costs
Year Ended June 30, 2024

Findings represent significant deficiencies, material weaknesses, and/or instances of noncompliance related to the financial statements that are required to be reported in accordance with *Government Auditing Standards*, or the *2023-24 Guide for Annual Audits of California K-12 Local Education Agencies and State Compliance Reporting* (the Audit Guide). Finding codes as identified in the Audit Guide are as follows:

<u>Five Digit Code</u>	<u>AB 3627 Finding Type</u>
10000	Attendance
20000	Inventory of Equipment
30000	Internal Control
40000	State Compliance
42000	Charter School Facilities
43000	Apprenticeship: Related and Supplemental Instruction
50000	Federal Compliance
60000	Miscellaneous
61000	Classroom Teacher Salaries
62000	Local Control Accountability Plan
70000	Instructional Materials
71000	Teacher Misassignments
72000	School Accountability Report Card

A. Financial Statement Findings

None

B. State Award Findings

None

Community School for Creative Education
Schedule of Prior Year Audit Findings
Year Ended June 30, 2024

<u>Finding/Recommendation</u>	<u>Status</u>	<u>Explanation if Not Implemented</u>
There were no findings in the prior year audit.	N/A	N/A

Coversheet

24-25 First Interim Approval

Section: III. Finance
Item: B. 24-25 First Interim Approval
Purpose: FYI
Submitted by:
Related Material: CSCE FY24-25 1st Interim Alt Form.pdf
2024-25 First Interim Report Presentation.pdf

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

Charter School Name: Community School for Creative Edu
 (continued)
 CDS #: 01-10017-0123968
 Charter Approving Entity: Alameda County Office of Educatio
 County: Alameda
 Charter #: 1284
 Fiscal Year: 2024/25

Description	Object Code	7/1 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/Revenue Limit Sources						
State Aid - Current Year	8011	1,342,245.00	279,405.00	1,554,508.00	212,263.00	15.81%
Education Protection Account State Aid - Current Year	8012	595,067.00	76,009.00	256,013.00	(339,054.00)	-56.98%
State Aid - Prior Years	8019	-	-	-	-	-
Transfers to Charter Schools Funding in Lieu of Property Taxes	8096	650,160.00	158,206.00	622,205.00	(27,955.00)	-4.30%
Other LCFF Transfers	8091, 8097	-	-	-	-	-
Total, LCFF Sources		2,587,472.00	513,620.00	2,432,726.00	(154,746.00)	-5.98%
2. Federal Revenues						
No Child Left Behind/Every Student Succeeds Act	8290	123,692.00	-	101,925.00	(21,767.00)	-17.60%
Special Education - Federal	8181, 8182	23,310.00	-	23,310.00	-	0.00%
Child Nutrition - Federal	8220	83,436.00	-	83,436.00	-	0.00%
Donated Food Commodities	8221	-	-	-	-	-
Other Federal Revenues	8110, 8260-8299	-	-	-	-	-
Total, Federal Revenues		230,438.00	-	208,671.00	(21,767.00)	-9.45%
3. Other State Revenues						
Special Education - State	StateRevSE	154,898.00	29,563.00	162,258.03	7,360.03	4.75%
All Other State Revenues	StateRevAO	1,092,886.00	82,072.75	951,096.97	(141,789.03)	-12.97%
Total, Other State Revenues		1,247,784.00	111,635.75	1,113,355.00	(134,429.00)	-10.77%
4. Other Local Revenues						
All Other Local Revenues	LocalRevAO	162,006.00	2,526.20	162,006.00	-	0.00%
Total, Local Revenues		162,006.00	2,526.20	162,006.00	-	0.00%
5. TOTAL REVENUES						
		4,227,700.00	627,781.95	3,916,758.00	(310,942.00)	-7.35%
B. EXPENDITURES						
1. Certificated Salaries						
Certificated Teachers' Salaries	1100	655,652.00	141,748.27	639,996.68	(15,655.32)	-2.39%
Certificated Pupil Support Salaries	1200	384,208.00	116,503.00	426,257.75	42,049.75	10.94%
Certificated Supervisors' and Administrators' Salaries	1300	130,380.00	73,606.25	130,025.00	(355.00)	-0.27%
Other Certificated Salaries	1900	-	-	-	-	-
Total, Certificated Salaries		1,170,240.00	331,857.52	1,196,279.43	26,039.43	2.23%
2. Non-certificated Salaries						
Non-certificated Instructional Aides' Salaries	2100	417,359.00	161,024.09	522,946.67	105,587.67	25.30%
Non-certificated Support Salaries	2200	-	3,424.89	7,481.25	7,481.25	New
Non-certificated Supervisors' and Administrators' Sal.	2300	245,568.00	48,880.00	216,875.50	(28,692.50)	-11.68%
Clerical and Office Salaries	2400	69,173.00	26,729.23	90,980.97	21,807.97	31.53%
Other Non-certificated Salaries	2900	-	-	-	-	-
Total, Non-certificated Salaries		732,100.00	240,058.21	838,284.39	106,184.39	14.50%
3. Employee Benefits						
STRS	3101-3102	238,175.00	61,593.67	228,489.37	(9,685.63)	-4.07%
PERS	3201-3202	-	-	-	-	-
OASDI / Medicare / Alternative	3301-3302	68,216.00	22,756.91	81,474.81	13,258.81	19.44%
Health and Welfare Benefits	3401-3402	159,383.00	77,647.79	175,194.52	15,811.52	9.92%
Unemployment Insurance	3501-3502	14,496.00	976.82	15,436.00	940.00	6.48%
Workers' Compensation Insurance	3601-3602	22,257.00	14,730.00	23,804.40	1,547.40	6.95%
OPEB, Allocated	3701-3702	-	-	-	-	-
OPEB, Active Employees	3751-3752	-	-	-	-	-
Other Employee Benefits	3901-3902	-	-	-	-	-
Total, Employee Benefits		502,527.00	177,705.19	524,399.10	21,872.10	4.35%

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

Charter School Name: Community School for Creative Edu
 (continued)
 CDS #: 01-10017-0123968
 Charter Approving Entity: Alameda County Office of Educatio
 County: Alameda
 Charter #: 1284
 Fiscal Year: 2024/25

Description	Object Code	7/1 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)
4. Books and Supplies						
Approved Textbooks and Core Curricula Materials	4100	15,606.00	26,808.41	30,606.00	15,000.00	96.12%
Books and Other Reference Materials	4200	5,202.00	797.14	2,202.00	(3,000.00)	-57.67%
Materials and Supplies	4300	66,004.00	31,665.89	97,470.00	31,466.00	47.67%
Noncapitalized Equipment	4400	105,476.00	72,025.44	75,606.00	(29,870.00)	-28.32%
Food	4700	163,200.00	47,232.63	163,200.00	-	0.00%
Total, Books and Supplies		355,488.00	178,529.51	369,084.00	13,596.00	3.82%
5. Services and Other Operating Expenditures						
Subagreements for Services	5100	-	-	-	-	-
Travel and Conferences	5200	98,434.00	11,794.77	98,434.00	-	0.00%
Dues and Memberships	5300	15,086.00	21,440.76	28,086.00	13,000.00	86.17%
Insurance	5400	50,941.00	24,513.00	50,941.00	-	0.00%
Operations and Housekeeping Services	5500	247,794.00	90,021.95	275,000.00	27,206.00	10.98%
Rentals, Leases, Repairs, and Noncap. Improvements	5600	156,213.00	45,821.74	165,770.00	9,557.00	6.12%
Transfers of Direct Costs	5700-5799	-	-	-	-	-
Professional/Consulting Services and Operating Expend.	5800	950,383.00	383,570.86	899,363.00	(51,020.00)	-5.37%
Communications	5900	26,738.00	8,354.76	26,738.00	-	0.00%
Total, Services and Other Operating Expenditures		1,545,589.00	585,517.84	1,544,332.00	(1,257.00)	-0.08%
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	-	-	-	-	-
Lease Assets	6600	-	-	-	-	-
Subscription Assets	6700	-	-	-	-	-
Depreciation Expense (for accrual basis only)	6900	-	868.30	3,900.00	3,900.00	New
Amortization Expense-Lease Assets	6910	-	-	-	-	-
Amortization Expense-Subscription Assets	6920	-	-	-	-	-
Total, Capital Outlay		-	868.30	3,900.00	3,900.00	New
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		4,305,944.00	1,514,536.57	4,476,278.92	170,334.92	3.96%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		(78,244.00)	(886,754.62)	(559,520.92)	(481,276.92)	615.10%

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

Charter School Name: Community School for Creative Edu
 (continued) _____
 CDS #: 01-10017-0123968
 Charter Approving Entity: Alameda County Office of Educatio
 County: Alameda
 Charter #: 1284
 Fiscal Year: 2024/25

Description	Object Code	7/1 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)
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)		(78,244.00)	(886,754.62)	(559,520.92)	(481,276.92)	615.10%
F. FUND BALANCE, RESERVES						
1. Beginning Fund Balance						
a. As of July 1	9791	1,528,075.70	1,528,075.70	1,528,075.70	-	0.00%
b. Adjustments/Restatements	9793, 9795	-	-	-	-	
c. Adjusted Beginning Fund Balance		1,528,075.70	1,528,075.70	1,528,075.70		
2. Ending Fund Balance, June 30 (E + F.1.c.)		1,449,831.70	641,321.08	968,554.78		
Components of Ending Fund Balance :						
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						
Stabilization Arrangements	9750	-	-	-	-	
Other Commitments	9760	-	-	-	-	
d. Assigned						
Other Assignments	9780	-	-	-	-	
e. Unassigned/Unappropriated						
Reserve for Economic Uncertainties	9789	129,178.00	-	134,288.00	5,110.00	3.96%
Unassigned/Unappropriated Amount	9790	1,320,653.70	641,321.08	834,266.78	(486,386.92)	-36.83%

2024-25 First Interim Report

The 1st interim report is the first financial report due to our authorizer for the 24-25 school year. It is a report that shows your financial snapshot at the time of budget submission in June, your actual expenses that have been captured from July 1st-October 31st, and your updated budget projections for the fiscal year. CSCE's leadership works with our back-office provider, CSMC, to ensure that revenue is projected accurately and that the expenses are updated properly based on our current operations. This information is outlined in the 1st interim summary report that we will be reviewing tonight.

Important factors that have shaped the changes in our budget are as follows:

Budget Changes since June Budget Submission	
Student Enrollment	Decreased from 200 to 187 students
Revenue Shifts	Decreased by \$310,942
Personnel Shifts	Increased by \$154,095.92
Operating Expense Shifts	Increased by \$16,239

2024-25 First Interim Report

Revenue Updates

LCFF & Federal revenue decreased by a total of \$176,533 due to the decrease in student enrollment from 200 students to 187 students (current enrollment).

Other state revenue decreased by the total of \$134,429 due to the removal of deferred restricted funding that was fully expensed in 23/24.

Since our adopted budget submission, CSCE has recognized a reduction of revenue in the amount of \$310,942.

					1st Interim vs. Adopted Budget Increase, (Decrease)	
Description	Object Code	7/1 Adopted Budget (X)	Actuals thru 10/31 (Y)	1st Interim Budget (Z)	\$ Difference (Z) vs. (X)	% Change (Z) vs. (X)
A. REVENUES						
1. LCFF/Revenue Limit Sources						
State Aid - Current Year	8011	1,342,245.00	279,405.00	1,554,508.00	212,263.00	15.81%
Education Protection Account State Aid - Current Year	8012	595,067.00	76,009.00	256,013.00	(339,054.00)	-56.98%
State Aid - Prior Years	8019	-	-	-	-	
Transfers to Charter Schools Funding in Lieu of Property Tax	8096	650,160.00	158,206.00	622,205.00	(27,955.00)	-4.30%
Other LCFF Transfers	8091, 8097	-	-	-	-	
Total, LCFF Sources		2,587,472.00	513,620.00	2,432,726.00	(154,746.00)	-5.98%
2. Federal Revenues						
No Child Left Behind/Every Student Succeeds Act	8290	123,692.00	-	101,925.00	(21,767.00)	-17.60%
Special Education - Federal	8181, 8182	23,310.00	-	23,310.00	-	0.00%
Child Nutrition - Federal	8220	83,436.00	-	83,436.00	-	0.00%
Donated Food Commodities	8221	-	-	-	-	
Other Federal Revenues	8110, 8260-8299	-	-	-	-	
Total, Federal Revenues		230,438.00	-	208,671.00	(21,767.00)	-9.45%
3. Other State Revenues						
Special Education - State	StateRevSE	154,898.00	29,563.00	162,258.03	7,360.03	4.75%
All Other State Revenues	StateRevAO	1,092,886.00	82,072.75	951,096.97	(141,789.03)	-12.97%
Total, Other State Revenues		1,247,784.00	111,635.75	1,113,355.00	(134,429.00)	-10.77%
4. Other Local Revenues						
All Other Local Revenues	LocalRevAO	162,006.00	2,526.20	162,006.00	-	0.00%
Total, Local Revenues		162,006.00	2,526.20	162,006.00	-	0.00%
5. TOTAL REVENUES						
		4,227,700.00	627,781.95	3,916,758.00	(310,942.00)	-7.35%

2024-25 First Interim Report

Staff Expense Updates

Certificated position expenses have increased in total by \$26,039.43. This is due to the combination of the addition of extra duty stipends and the reduction of a teacher salary that is being covered by subs so far.

Non-certificated expenses have increased by \$106,184.39. This is mostly due to the addition of 1:1 aides per IEP requirements and additional aide roles that are tied student supports paid for by CCSPF funding.

Since our adopted budget submission, CSCE has recognized an increase of staffing costs in the amount of \$154,095.92.

B. EXPENDITURES						
1. Certificated Salaries						
Certificated Teachers' Salaries	1100	655,652.00	141,748.27	639,996.68	(15,655.32)	-2.39%
Certificated Pupil Support Salaries	1200	384,208.00	116,503.00	426,257.75	42,049.75	10.94%
Certificated Supervisors' and Administrators' Salaries	1300	130,380.00	73,606.25	130,025.00	(355.00)	-0.27%
Other Certificated Salaries	1900	-	-	-	-	
Total, Certificated Salaries		1,170,240.00	331,857.52	1,196,279.43	26,039.43	2.23%
2. Non-certificated Salaries						
Non-certificated Instructional Aides' Salaries	2100	417,359.00	161,024.09	522,946.67	105,587.67	25.30%
Non-certificated Support Salaries	2200	-	3,424.89	7,481.25	7,481.25	New
Non-certificated Supervisors' and Administrators' Sal.	2300	245,568.00	48,880.00	216,875.50	(28,692.50)	-11.68%
Clerical and Office Salaries	2400	69,173.00	26,729.23	90,980.97	21,807.97	31.53%
Other Non-certificated Salaries	2900	-	-	-	-	
Total, Non-certificated Salaries		732,100.00	240,058.21	838,284.39	106,184.39	14.50%
3. Employee Benefits						
STRS	3101-3102	238,175.00	61,593.67	228,489.37	(9,685.63)	-4.07%
PERS	3201-3202	-	-	-	-	
OASDI / Medicare / Alternative	3301-3302	68,216.00	22,756.91	81,474.81	13,258.81	19.44%
Health and Welfare Benefits	3401-3402	159,383.00	77,647.79	175,194.52	15,811.52	9.92%
Unemployment Insurance	3501-3502	14,496.00	976.82	15,436.00	940.00	6.48%
Workers' Compensation Insurance	3601-3602	22,257.00	14,730.00	23,804.40	1,547.40	6.95%
OPEB, Allocated	3701-3702	-	-	-	-	
OPEB, Active Employees	3751-3752	-	-	-	-	
Other Employee Benefits	3901-3902	-	-	-	-	
Total, Employee Benefits		502,527.00	177,705.19	524,399.10	21,872.10	4.35%

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4. Books and Supplies						
Approved Textbooks and Core Curricula Materials	4100	15,606.00	26,808.41	30,606.00	15,000.00	96.12%
Books and Other Reference Materials	4200	5,202.00	797.14	2,202.00	(3,000.00)	-57.67%
Materials and Supplies	4300	66,004.00	31,665.89	97,470.00	31,466.00	47.67%
Noncapitalized Equipment	4400	105,476.00	72,025.44	75,606.00	(29,870.00)	-28.32%
Food	4700	163,200.00	47,232.63	163,200.00	-	0.00%
Total, Books and Supplies		355,488.00	178,529.51	369,084.00	13,596.00	3.82%
5. Services and Other Operating Expenditures						
Subagreements for Services	5100	-	-	-	-	
Travel and Conferences	5200	98,434.00	11,794.77	98,434.00	-	0.00%
Dues and Memberships	5300	15,086.00	21,440.76	28,086.00	13,000.00	86.17%
Insurance	5400	50,941.00	24,513.00	50,941.00	-	0.00%
Operations and Housekeeping Services	5500	247,794.00	90,021.95	275,000.00	27,206.00	10.98%
Rentals, Leases, Repairs, and Noncap. Improvements	5600	156,213.00	45,821.74	165,770.00	9,557.00	6.12%
Transfers of Direct Costs	5700-5799	-	-	-	-	
Professional/Consulting Services and Operating Expend.	5800	950,383.00	383,570.86	899,363.00	(51,020.00)	-5.37%
Communications	5900	26,738.00	8,354.76	26,738.00	-	0.00%
Total, Services and Other Operating Expenditures		1,545,589.00	585,517.84	1,544,332.00	(1,257.00)	-0.08%
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	-	-	-	-	
Lease Assets	6600	-	-	-	-	
Subscription Assets	6700	-	-	-	-	
Depreciation Expense (for accrual basis only)	6900	-	868.30	3,900.00	3,900.00	New
Amortization Expense-Lease Assets	6910	-	-	-	-	
Amortization Expense-Subscription Assets	6920	-	-	-	-	
Total, Capital Outlay		-	868.30	3,900.00	3,900.00	New

Operational Expense Updates

There is a total of a \$13,596 increase in books & supplies which is largely due to the need to purchase replacement books for our Williams compliance visit as well as additional software purchases. We show a reduction in equipment to help offset those costs.

Services and operating expenses have decreased in total by \$1,257. However, there are increases recognized in housekeeping services and a reduction in educational consultants

We also recognized depreciation for food service equipment that was purchased in 23/24.

In total, CSCE has recognized a total increase of \$16,239 in operational expenses since our adopted budget submission.

2024-25 First Interim Report

Budget Summary

Community School for Creative Education FY24-25 Budget

CATEGORY	PY ACTUALS/FINAL BUDGET	CURRENT YEAR REVISION #1	25-26	26-27
TOTAL ENROLLMENT		187	200	205
AVERAGE DAILY ATTENDANCE		168.3	182.0	188.6
REVENUE				
State LCFF Revenue	2,361,963	2,432,726	\$ 2,706,405	\$ 2,888,228
Federal Revenue	574,795	208,671	\$ 208,923	\$ 210,561
Other State Revenue	1,500,114	1,113,355	\$ 1,073,085	\$ 834,585
Local Revenue	119,632	162,006	\$ 162,006	\$ 162,006
TOTAL REVENUE	4,556,504	3,916,758	\$ 4,150,419	\$ 4,095,380
EXPENSES				
Certificated Salaries	1,574,654	1,196,279	\$ 1,196,279	\$ 1,196,279
Classified Salaries	628,858	838,284	\$ 771,779	\$ 517,130
Benefits	522,717	524,399	\$ 519,372	\$ 490,122
TOTAL PERSONNEL EXPENSES	2,726,230	2,558,963	\$ 2,487,431	\$ 2,203,531
Books and Supplies	366,266	369,084	\$ 330,626	\$ 336,327
Services and Other Operating Expenses	1,998,492	1,544,332	\$ 1,535,802	\$ 1,577,028
Capital Outlay	-	3,900	\$ 4,017	\$ 4,138
Other Outgoing	-	-	\$ -	\$ -
TOTAL OTHER EXPENSES	2,364,758	1,917,316	\$ 1,870,445	\$ 1,917,493
TOTAL EXPENSES	5,090,987	4,476,279	\$ 4,357,876	\$ 4,121,024
SUMMARY				
SURPLUS\ (DEFICIT)	(534,483.16)	(559,520.92)	(207,456.92)	(25,644.10)
<i>% of Expenses</i>	<i>-10.5%</i>	<i>-12.5%</i>	<i>-4.8%</i>	<i>-0.6%</i>
BEGINNING FUND BALANCE	1,528,076	\$ 993,593	\$ 434,072	\$ 226,615
ENDING BALANCE	993,593	\$ 434,072	\$ 226,615	\$ 200,971
<i>% of Expenses</i>	<i>20%</i>	<i>10%</i>	<i>5%</i>	<i>5%</i>

CSCE is projecting deficit spending throughout the remainder of the charter term.

We have conservatively increased enrollment numbers as well as the attendance percentage by 1% each fiscal year in our projections.

Leadership has worked to find ways to decrease that deficit significantly, however, our current model shows that we will continue to face financial challenges without increases in enrollment to offset higher operational costs.

We are still projecting an ending balance that shows more than the percentage of expenses reserve suggested by our authorizer.

Coversheet

Development Update

Section: IV. Development
Item: A. Development Update
Purpose: FYI
Submitted by:
Related Material: Dev. info for CSCE Board 12.11.24.pdf

Development Update 12.11.24

Grants Still Awaiting Notification:

- Miranda Lux Foundation
- Kathryn McQuade
- La Jolla Kiwanis Foundation
- Doyle Foundation Grants
- Hansen Family Foundation
- Jack's Community Grants

Grants Applied for but Denied

- Indigo Oak Fund
- Tri Counties Bank
- Lois Lenski Covey Foundation
- June & Julian Foss Foundation
- Mary A. Crocker
- Nicholson Family Foundation

Grants Received/Awarded:

- Drucilla Hamilton gardening grant \$10,000
- Friends of the Redwoods League- \$6,000 for Spring Community Days
- School-Linked Partnership & Capacity (SLPC) Grant through ACOE - \$32,741
 - Building capacity to expand behavioral health services for students & families

Upcoming Grant applications/planned when cycle opens for LOI's and Applications

- Pape Family
- Full Service Community School
- Believe in Reading Grant
- Every Kid Outdoors
- Community Possible Grant
- Hearst Foundation

Upcoming Fundraisers

- End of the Year Giving Campaign - Goal \$2,500 - Supporting Field Trips

In Development:

- Community Benefit Event/Auction- Online Bidding for Good