



DENNY RUSH
SUPERINTENDENT
RAENEL TOSTE
CHIEF BUSINESS OFFICIAL

BOARD OF TRUSTEES
STEVE PECK
LAURA NEWBY
DR. ALEX RENSING
SARAH GILLMORE
SAM MOORE

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

December 6, 2020

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

RE: FY 2019-20 Unaudited Actual Report

Dear Mr. Kraunz,

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

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

Enrollment and Average Daily Attendance

We note that the ADA reported by the charter organization at year end was the same as the ADA projected as of the Estimated Actuals that accompanied the adopted budget.

Revenue

Per the variance analysis between Estimated Actuals and the Year End financials, total revenue received was \$1.4M more than projected with the Adopted Budget. The charter school had their school facilities donated and reported the value of \$1.4M as local revenue. Since this asset is non-spendable and instead is depreciated annually, reporting the donation of the asset as revenue distorts last year's financial results and does not provide resources that can be spent. Over the next years, the charter school will need to report

NEWCASTLE ELEMENTARY/CHARTER SCHOOL * HARVEST RIDGE COOPERATIVE CHARTER * CREEKSIDE CHARTER SCHOOL*
ROCKLIN ACADEMY GATEWAY * GOLDEN VALLEY TAHOE

The Newcastle Elementary School District, an equal opportunity workplace, Celebrates Successes while Teaching to the Future.

depreciation expense on the asset, recognizing a non-operating expense that will slowly spend down fund balance.

Expenses

Per the variance analysis between Estimated Actuals and the Year End financials, total expenses were \$85k more than estimated when the 2020-21 budgets was adopted. Most LEAs in the state recognized significant budget savings due to the pandemic. While that wasn't the case with Creekside, the depreciation expense increased \$250k showing there were some savings in other categories.

Contributions to Restricted Programs

The Unaudited Actuals report states that total contributions to restricted programs of \$45K. The Estimated Actuals did not display information on restricted versus unrestricted revenues and expenses. There is no way to evaluate spending on special education students or to know if restricted spending is limited to restricted revenues in Federal and State programs.

Fund Balance

The charter ended the year with an ending fund balance of \$1.7M which is \$1.3M more than Estimated Actuals due to the way the donation of school buildings was booked. Excluding the impact of the donation, the ending fund balance increased about \$160k compared to Estimated Actuals.

Summary

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

Thank you,



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

In Collaboration with Ryland School Business Consulting

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2019 to June 30, 2020

CHARTER SCHOOL CERTIFICATION

Charter School Name: Creekside Cooperative Charter
CDS #: 31668520120105 (1) (2)
Charter Approving Entity: Newcastle Elementary
County: Placer
Charter #: 1102

NOTE: An Alternative Form submitted to the California Department of Education will not be considered a valid submission if the following information is missing:

For information regarding this report, please contact:

For County Fiscal Contact:

Carrie Stouder
Name

Program Manager - Business Services
Title

530-886-5815
Telephone

CStouder@placercoe.k12.ca.us
Email address

For Approving Entity:

Raenel Toste
Name

Chief Financial Officer
Title

916-259-2832
Telephone

rtoste@newcastle.k12.ca.us
Email address

For Charter School:

Jeff Kraunz
Name

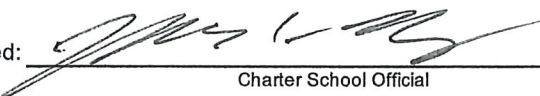
Executive Director
Title

530-581-1036
Telephone

jkraunz@creeksidesquaw.org
Email address

To the entity that approved the charter school:

2019-20 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been approved, and is hereby filed by the charter school pursuant to *Education Code* Section 42100(b).

Signed: 
Charter School Official
(Original signature required)


Date: 9-15-2020

Printed Name: Jeff Kraunz

Title: Executive Director

To the County Superintendent of Schools:

2019-20 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to *Education Code* Section 42100(a).

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

Date: 9/22/2020

Printed Name: _____

Title: _____

To the Superintendent of Public Instruction:

2019-20 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been verified for mathematical accuracy by the County Superintendent of Schools pursuant to *Education Code* Section 42100(a).

Signed: _____

Date: _____



Jeff Kraunz
Executive Director
Creekside Charter

September 15, 2020

Re: Unaudited Actuals Submission

Attention: Rael Toste
645 Kentucky Greens Way
Newcastle, CA 95658

Attention:
Laura Lilly
Placer County Office of Education
360 Nevada Street
Auburn, CA 95603

Please see attached Unaudited Actuals Financial Report- Alternative Form

Thank you,


Jeff Kraunz

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2019 to June 30, 2020**

Charter School Name: Creekside Cooperative Charter
 CDS #: 31668520120105 (1) (2)
 Charter Approving Entity: Newcastle Elementary
 County: Placer
 Charter #: 1102

This charter school uses the following basis of accounting:

(Please enter an "X" in the applicable box below; check only one box)

- Accrual Basis** (Applicable Capital Assets/Interest on Long-Term Debt/Long-Term Liabilities/Net Position objects are 6900, 7438, 9400-9489, 9660-9669, 9796, and 9797)
 Modified Accrual Basis (Applicable Capital Outlay/Debt Service/Fund Balance objects are 6100-6170, 6200-6500, 7438, 7439, and 9711-9789)

Description	Object Code	Unrestricted	Restricted	Total
REVENUES				
1. LCFF Sources				
State Aid - Current Year	8011	1,316,735.00		1,316,735.00
Education Protection Account State Aid - Current Year	8012	157,338.00		157,338.00
State Aid - Prior Years	8019	(79,948.00)		(79,948.00)
Transfers to Charter Schools in Lieu of Property Taxes	8096	194,211.00		194,211.00
Other LCFF Transfers	8091, 8097	0.00		0.00
Total, LCFF Sources		1,588,336.00	0.00	1,588,336.00
2. Federal Revenues (see NOTE in Section L)				
No Child Left Behind/Every Student Succeeds Act	8290		0.00	0.00
Special Education - Federal	8181, 8182		0.00	0.00
Child Nutrition - Federal	8220		0.00	0.00
Donated Food Commodities	8221		0.00	0.00
Other Federal Revenues	8110, 8260-8299	0.00	28,092.00	28,092.00
Total, Federal Revenues		0.00	28,092.00	28,092.00
3. Other State Revenues				
Special Education - State	StateRevSE		0.00	0.00
All Other State Revenues	StateRevAO	41,760.00	14,047.00	55,807.00
Total, Other State Revenues		41,760.00	14,047.00	55,807.00
4. Other Local Revenues				
All Other Local Revenues	LocalRevAO	1,598,465.00	7,078.00	1,605,543.00
Total, Local Revenues		1,598,465.00	7,078.00	1,605,543.00
5. TOTAL REVENUES				
		3,228,561.00	49,217.00	3,277,778.00
EXPENDITURES (see NOTE in Section L)				
1. Certificated Salaries				
Certificated Teachers' Salaries	1100	762,474.00	41,050.00	803,524.00
Certificated Pupil Support Salaries	1200	0.00	0.00	0.00
Certificated Supervisors' and Administrators' Salaries	1300	119,386.00	0.00	119,386.00
Other Certificated Salaries	1900	0.00	0.00	0.00
Total, Certificated Salaries		881,860.00	41,050.00	922,910.00
2. Noncertificated Salaries				
Noncertificated Instructional Salaries	2100	81,371.00	0.00	81,371.00
Noncertificated Support Salaries	2200	7,680.00	0.00	7,680.00
Noncertificated Supervisors' and Administrators' Salaries	2300	0.00	0.00	0.00
Clerical, Technical and Office Salaries	2400	57,147.00	0.00	57,147.00
Other Noncertificated Salaries	2900	0.00	0.00	0.00
Total, Noncertificated Salaries		146,198.00	0.00	146,198.00
3. Employee Benefits				
STRS	3101-3102	144,229.00	7,093.00	151,322.00
PERS	3201-3202	0.00	0.00	0.00
OASDI / Medicare / Alternative	3301-3302	21,678.00	659.00	22,337.00
Health and Welfare Benefits	3401-3402	101,364.00	0.00	101,364.00
Unemployment Insurance	3501-3502	4,935.00	273.00	5,208.00
Workers' Compensation Insurance	3601-3602	10,472.00	479.00	10,951.00
OPEB, Allocated	3701-3702	0.00	0.00	0.00
OPEB, Active Employees	3751-3752	0.00	0.00	0.00
Other Employee Benefits	3901-3902	6,635.00	0.00	6,635.00
Total, Employee Benefits		289,313.00	8,504.00	297,817.00

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2019 to June 30, 2020**

Charter School Name: Creekside Cooperative Charter

CDS #: 31668520120105 (1) (2)

Books and Other Reference Materials	4200	0.00	0.00	0.00
Materials and Supplies	4300	16,595.00	77.00	16,672.00
Noncapitalized Equipment	4400	15,594.00	0.00	15,594.00
Food	4700	398.00	0.00	398.00
Total, Books and Supplies		51,927.00	14,124.00	66,051.00
5. Services and Other Operating Expenditures				
Subagreements for Services	5100	0.00	0.00	0.00
Travel and Conferences	5200	7,961.00	0.00	7,961.00
Dues and Memberships	5300	1,533.00	0.00	1,533.00
Insurance	5400	23,572.00	0.00	23,572.00
Operations and Housekeeping Services	5500	30,544.00	0.00	30,544.00
Rentals, Leases, Repairs, and Noncap. Improvements	5600	30,711.00	0.00	30,711.00
Transfers of Direct Costs	5700-5799	0.00	0.00	0.00
Professional/Consulting Services and Operating Expend.	5800	154,881.82	31,307.00	186,188.82
Communications	5900	10,078.00	0.00	10,078.00
Total, Services and Other Operating Expenditures		259,280.82	31,307.00	290,587.82
6. Capital Outlay				
(Objects 6100-6170, 6200-6500 modified accrual basis only)				
Land and Land Improvements	6100-6170			0.00
Buildings and Improvements of Buildings	6200			0.00
Books and Media for New School Libraries or Major				
Expansion of School Libraries	6300			0.00
Equipment	6400			0.00
Equipment Replacement	6500			0.00
Depreciation Expense (accrual basis only)	6900	264,066.00	0.00	264,066.00
Total, Capital Outlay		264,066.00	0.00	264,066.00
7. Other Outgo				
Tuition to Other Schools	7110-7143	0.00	0.00	0.00
Transfers of Pass-Through Revenues to Other LEAs	7211-7213	0.00	0.00	0.00
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE		0.00	0.00
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	0.00	0.00	0.00
All Other Transfers	7281-7299	0.00	0.00	0.00
Transfers of Indirect Costs	7300-7399	0.00	0.00	0.00
Debt Service:				
Interest	7438	448.00		448.00
Principal (for modified accrual basis only)	7439			0.00
Total Debt Service		448.00	0.00	448.00
Total, Other Outgo		448.00	0.00	448.00
8. TOTAL EXPENDITURES		1,893,092.82	94,985.00	1,988,077.82
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		1,335,468.18	(45,768.00)	1,289,700.18
OTHER FINANCING SOURCES / USES				
1. Other Sources	8930-8979	0.00	0.00	0.00
2. Less: Other Uses	7630-7699	0.00	0.00	0.00
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	(45,485.00)	45,485.00	0.00
4. TOTAL OTHER FINANCING SOURCES / USES		(45,485.00)	45,485.00	0.00
NET INCREASE (DECREASE) IN FUND BALANCE /NET POSITION (C+D4)		1,289,983.18	(283.00)	1,289,700.18
FUND BALANCE / NET POSITION				
1. Beginning Fund Balance/Net Position				
a. As of July 1	9791	440,837.00	283.00	441,120.00
b. Adjustments/Restatements	9793, 9795	0.00	0.00	0.00
c. Adjusted Beginning Fund Balance /Net Position		440,837.00	283.00	441,120.00
2. Ending Fund Balance /Net Position, June 30 (E+F1c)		1,730,820.18	0.00	1,730,820.18
Components of Ending Fund Balance (Modified Accrual Basis only)				
a. Nonspendable				
1. Revolving Cash (equals Object 9130)	9711			0.00
2. Stores (equals Object 9320)	9712			0.00
3. Prepaid Expenditures (equals Object 9330)	9713			0.00
4. Other	9719			0.00

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2019 to June 30, 2020

Charter School Name: Creekside Cooperative Charter

CDS #: 31668520120105 (1) (2)

c. Committed				
1. Stabilization Arrangements	9750			0.00
2. Other Commitments	9760			0.00
d. Assigned	9780			0.00
e. Unassigned/Unappropriated				
1. Reserve for Economic Uncertainties	9789			0.00
2. Unassigned/Unappropriated Amount	9790M			0.00
3. Components of Ending Net Position (Accrual Basis only)				
a. Net Investment in Capital Assets	9796	1,284,647.66	0.00	1,284,647.66
b. Restricted Net Position	9797		0.00	0.00
c. Unrestricted Net Position	9790A	446,172.52	0.00	446,172.52
Description	Object Code	Unrestricted	Restricted	Total
i. ASSETS				
1. Cash				
In County Treasury	9110			0.00
Fair Value Adjustment to Cash in County Treasury	9111			0.00
In Banks	9120	641,808.74	46,334.23	688,142.97
In Revolving Fund	9130			0.00
With Fiscal Agent/Trustee	9135			0.00
Collections Awaiting Deposit	9140			0.00
2. Investments	9150			0.00
3. Accounts Receivable	9200			0.00
4. Due from Grantor Governments	9290	160,562.94	9,984.40	170,547.34
5. Stores	9320			0.00
6. Prepaid Expenditures (Expenses)	9330	13,415.50		13,415.50
7. Other Current Assets	9340			0.00
8. Capital Assets (accrual basis only)	9400-9489	1,284,647.66		1,284,647.66
9. TOTAL ASSETS		2,100,434.84	56,318.63	2,156,753.47
i. DEFERRED OUTFLOWS OF RESOURCES				
1. Deferred Outflows of Resources	9490	0.00	0.00	0.00
2. TOTAL DEFERRED OUTFLOWS		0.00	0.00	0.00
LIABILITIES				
1. Accounts Payable	9500	85,062.55	632.30	85,694.85
2. Due to Grantor Governments	9590	15,976.00	55,686.33	71,662.33
3. Current Loans	9640			0.00
4. Unearned Revenue	9650			0.00
5. Long-Term Liabilities (accrual basis only)	9660-9669	268,576.11		268,576.11
6. TOTAL LIABILITIES		369,614.66	56,318.63	425,933.29
DEFERRED INFLOWS OF RESOURCES				
1. Deferred Inflows of Resources	9690	0.00	0.00	0.00
2. TOTAL DEFERRED INFLOWS		0.00	0.00	0.00
FUND BALANCE /NET POSITION				
Ending Fund Balance /Net Position, June 30 (G9 + H2) - (I6 + J2) (must agree with Line F2)		1,730,820.18	0.00	1,730,820.18

FEDERAL EVERY STUDENT SUCCEEDS ACT (ESSA) MAINTENANCE OF EFFORT REQUIREMENT

NOTE: IF YOUR CHARTER SCHOOL RECEIVED FEDERAL FUNDING, AS REPORTED IN SECTION A2, THE FOLLOWING ADDITIONAL INFORMATION MUST BE PROVIDED IN ORDER FOR THE CDE TO CALCULATE COMPLIANCE WITH THE FEDERAL EVERY STUDENT SUCCEEDS ACT (ESSA) MAINTENANCE OF EFFORT REQUIREMENT:

1. Federal Revenue Used for Capital Outlay and Debt Service

Included in the Capital Outlay and Debt Service expenditures reported in sections B6 and B7 are the following amounts paid out of federal funds:

Federal Program Name (If no amounts, indicate "NONE")	Capital Outlay	Debt Service	Total
California Department of Education			0.00

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2019 to June 30, 2020**

Charter School Name: Creekside Cooperative Charter

CDS #: 31668520120105 (1) (2)

c.			0.00
d.			0.00
e.			0.00
f.			0.00
g.			0.00
h.			0.00
i.			0.00
j.			0.00
TOTAL FEDERAL REVENUES USED FOR CAPITAL OUTLAY AND DEBT SERVICE		0.00	0.00

2. Community Services Expenditures

Provide the amount of State and Local funds reported in Section B that were expended for Community Services Activities:

Objects of Expenditures		Amount (Enter "0.00" if none)
a. Certificated Salaries	1000-1999	0.00
b. Noncertificated Salaries	2000-2999	0.00
c. Employee Benefits	3000-3999	0.00
d. Books and Supplies	4000-4999	0.00
e. Services and Other Operating Expenditures	5000-5999	0.00
TOTAL COMMUNITY SERVICES EXPENDITURES		0.00

3. State and Local Expenditures to be Used for ESSA Annual Maintenance of Effort Calculation:

Results of this calculation will be used for comparison with 2018-19 expenditures. Failure to maintain the required 90 percent expenditure level on either an aggregate or per capita expenditure basis may result in reduction to allocations for covered programs in 2021-22.

a. Total Expenditures (B8)	1,988,077.82
b. Less Federal Expenditures (Total A2) [Revenues are used as proxy for expenditures because most federal revenues are normally recognized in the period that qualifying expenditures are incurred]	28,092.00
c. Subtotal of State & Local Expenditures [a minus b]	1,959,985.82
d. Less Community Services [L2 Total]	0.00
e. Less Capital Outlay & Debt Service [Total B6 plus objects 7438 and 7439, less L1 Total]	264,514.00
TOTAL STATE & LOCAL EXPENDITURES SUBJECT TO MOE [c minus d minus e]	\$ 1,695,471.82

Creekside Charter Management

Unaudited Actuals

Balance Sheet

June 30, 2020

ASSETS

Current Assets	
Cash in Bank-Plumas x4354	\$ 23,133.08
Cash in Bank-Plumas x7016	268,128.00
Cash in Bank-Plumas x2313	396,881.89
Due from Grantor Gov-Unrestr	227,858.63
Due from Grantor Gov-Lottery	10,321.31
Due from Grantor Gov-EPA	(77,617.00)
Due from Grantor Gov-Lottery	9,984.40
Prepaid Expenses/Deposits	<u>13,415.50</u>
Total Current Assets	872,105.81
Property and Equipment	
Buildings/Improvement of Bldgs	1,545,309.66
Accumulated Depr-Buildings	(263,649.00)
Equipment	5,122.00
Accumulated Depr-Equipment	<u>(2,135.00)</u>
Total Property and Equipment	1,284,647.66
Other Assets	
Total Other Assets	<u>0.00</u>
Total Assets	<u>\$ 2,156,753.47</u>

LIABILITIES AND CAPITAL

Current Liabilities	
Accounts Payable	\$ 6,744.74
Accounts Payable-Prop 20	632.30
Accounts Payable-PPP	4,366.85
Accrued Payroll	328.76
Worker's Compensation Payable	(638.15)
Summer Withholding Payable	59,388.32
Tax Shelter Annuity Payable	14,872.03
Due to Grantor Govern-Unrestr	100.00
Due to Grantor Govern-Prop 39	55,325.00
Due to Grantor Gov-SELPA	361.33
Due to Grantor Gov-Oversight	<u>15,876.00</u>
Total Current Liabilities	157,357.18
Long-Term Liabilities	
Long Term Portion-PPP Loan	<u>268,576.11</u>
Total Long-Term Liabilities	<u>268,576.11</u>
Total Liabilities	425,933.29

Creekside Charter Management
Unaudited Actuals
Balance Sheet
June 30, 2020

Capital		
Beginning Fund Balance	441,120.05	
Net Income	<u>1,289,700.13</u>	
Total Capital		<u>1,730,820.18</u>
Total Liabilities & Capital		<u>\$ 2,156,753.47</u>

Creekside Charter Management
Income Statement
For the Twelve Months Ending June 30, 2020

		<u>Jul 1</u>	<u>2nd Interim</u>	<u>Actuals to</u>	<u>Remaining</u>	
		<u>Budget</u>	<u>Budget</u>	<u>Date</u>	<u>Budget</u>	<u>Percent</u>
Revenues						
State and Local Revenues						
<i>Revenue Limit Sources</i>						
8011000000000000	State Aid	664,396	1,316,735	1,316,735	0	100.00
8012140000000000	EPA Funding	267,139	157,338	157,338	0	100.00
8019000000000000	State Aid-PY	0	(64,267)	(64,267)	0	100.00
8019140000000000	EPA Funding-PY	0	(15,681)	(15,681)	0	100.00
8096000000000000	In-Lieu Tax Transfers	589,430	113,561	113,561	0	100.00
8097000000000000	In-Lieu Tax Transfers-PY	0	79,948	80,650	(702)	100.88
	<i>Total Revenue Limit Sources</i>	<u>1,520,965</u>	<u>1,587,634</u>	<u>1,588,336</u>	<u>(702)</u>	<u>100.04</u>
Federal Revenues						
8290412600000000	Other Federal Revenues-REAP	24,165	28,092	28,092	0	100.00
	Total Federal Revenues	<u>24,165</u>	<u>28,092</u>	<u>28,092</u>	<u>0</u>	<u>100.00</u>
<i>Other State Revenues</i>						
8550000000000000	Mandated Cost Reimburse-Block	3,172	3,226	3,226	0	100.00
8560110000000000	State Lottery Revenue-Non-Prop	35,947	38,511	38,056	455	98.82
85601100000000P0	State Lottery Rev-Non-Prop-PY	0	303	329	(26)	108.58
8560630000000000	State Lottery Revenue-Prop 20	12,617	14,175	13,376	799	94.36
85606300000000P0	State Lottery Rev-Prop 20-PY	0	688	671	17	97.53
8590000000000000	Other State Revenue	0	0	149	(149)	0.00
	<i>Total Other State Revenues</i>	<u>51,736</u>	<u>56,903</u>	<u>55,807</u>	<u>1,096</u>	<u>98.07</u>
<i>Other Local Revenues</i>						
8660000000000000	Interest	0	100	121	(21)	121.00
8698000000000000	Donations	90,000	105,000	107,379	(2,379)	102.27
8698990000000000	Donations-In Kind Rent	85,554	85,554	1,450,728	(1,365,174)	1,695.69
8699000000000000	Other Local Revenues-Misc	0	20,000	19,444	556	97.22
8699910000000000	Other Local Revenues-PTO	8,000	8,000	920	7,080	11.50
8699911000000000	Other Local Rev-Field Trips	18,000	18,000	18,805	(805)	104.47
8699930000000000	Other Local Rev-STRS Excess-PY	0	1,068	1,068	0	100.00
8782650000000000	Transfer of Apport-COE-SpEd	6,895	7,119	7,078	41	99.42
	<i>Total Other Local Revenues</i>	<u>208,449</u>	<u>244,841</u>	<u>1,605,543</u>	<u>(1,360,702)</u>	<u>655.75</u>
	Total Revenues	<u>1,805,315</u>	<u>1,917,470</u>	<u>3,277,778</u>	<u>(1,360,308)</u>	<u>170.94</u>

Creekside Charter Management
Income Statement
For the Twelve Months Ending June 30, 2020

		<u>Jul 1</u>	<u>2nd Interim</u>	<u>Actuals to</u>	<u>Remaining</u>	
		<u>Budget</u>	<u>Budget</u>	<u>Date</u>	<u>Budget</u>	<u>Percent</u>
Expenses						
Certificated Salaries						
<i>Teacher Salaries</i>						
110100003310000	Cert Teacher	435,362	558,180	431,490	126,690	77.30
110114003310000	Cert Teacher-EPA	267,139	141,657	141,657	0	100.00
110165005711200	Cert Resource Specialist	21,727	21,727	17,777	3,950	81.82
110199953310000	Cert Teacher-PPP	0	0	131,448	(131,448)	0.00
110199983310000	Cert Teacher-LCAP	0	4,000	3,192	808	79.80
110200003310000	Cert Teacher Substitute	8,000	8,000	6,215	1,785	77.69
110400003310000	Cert Teacher-Intervention	15,011	0	0	0	0.00
110441263310000	Cert Teacher-Intervention-REAP	17,580	21,535	23,273	(1,738)	108.07
110499953310000	Cert Teacher-Interv-PPP	0	0	5,926	(5,926)	0.00
110499983310000	Cert Teacher-Intervention-LCAP	0	11,056	3,392	7,664	30.68
117500003310000	Cert Teacher Stipend	23,000	31,500	29,154	2,346	92.55
117599953310000	Cert Teacher Stipend-PPP	0	0	2,667	(2,667)	0.00
117599983310000	Cert Teacher Stipend-LCAP	0	8,500	7,333	1,167	86.27
	<i>Total Teacher Salaries</i>	<i>787,819</i>	<i>806,155</i>	<i>803,524</i>	<i>2,631</i>	<i>99.67</i>
<i>Administrator Salaries</i>						
131100003327000	Cert Principal/Exec Director	117,386	117,386	102,001	15,385	86.89
131199953327000	Cert Principal/Exec Dir-PPP	0	0	15,385	(15,385)	0.00
137500003327000	Cert Director Stipend	1,000	2,000	2,000	0	100.00
	<i>Total Administrator Salaries</i>	<i>118,386</i>	<i>119,386</i>	<i>119,386</i>	<i>0</i>	<i>100.00</i>
<i>Other Certificated Salaries</i>						
	<i>Total Other Certificated Salaries</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0.00</i>
	Total Certificated Salaries	906,205	925,541	922,910	2,631	99.72

Creekside Charter Management
Income Statement
For the Twelve Months Ending June 30, 2020

		<u>Jul 1</u> <u>Budget</u>	<u>2nd Interim</u> <u>Budget</u>	<u>Actuals to</u> <u>Date</u>	<u>Remaining</u> <u>Budget</u>	<u>Percent</u>
Classified Salaries						
<i>Paraeducator Salaries</i>						
210100003310000	Class Teacher/Instruct Aide	46,368	28,698	27,114	1,584	94.48
210199953310000	Class Teacher/Instruct Aid-PPP	0	0	14,251	(14,251)	0.00
210199983310000	Class Teacher/Instr Aide-LCAP	0	18,000	11,603	6,397	64.46
210200003310000	Class Teach/Instr Aide Sub	500	1,000	625	375	62.50
210400003310000	Class Teacher-Music	36,750	35,755	24,778	10,977	69.30
217500003310000	Class Teacher Stipend	2,000	4,000	3,000	1,000	75.00
	<i>Total Paraeducator Salaries</i>	<u>85,618</u>	<u>87,453</u>	<u>81,371</u>	<u>6,082</u>	<u>93.05</u>
<i>Support Services Salaries</i>						
221000003381000	Class Maintenance	0	9,000	7,680	1,320	85.33
	<i>Total Support Services Salaries</i>	<u>0</u>	<u>9,000</u>	<u>7,680</u>	<u>1,320</u>	<u>85.33</u>
<i>Supervisor Salaries</i>						
	<i>Total Supervisor Salaries</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00</u>
<i>Office/Technical Salaries</i>						
240100003327000	Class Clerical/Office	55,291	57,532	45,730	11,802	79.49
240199953327000	Class Clerical/Office-PPP	0	0	8,917	(8,917)	0.00
247500003327000	Class Clerical Stipend	1,000	3,000	2,500	500	83.33
	<i>Total Office/Technical Salaries</i>	<u>56,291</u>	<u>60,532</u>	<u>57,147</u>	<u>3,385</u>	<u>94.41</u>
	Total Classified Salaries	141,909	156,985	146,198	10,787	93.13

Creekside Charter Management
Income Statement
For the Twelve Months Ending June 30, 2020

		<u>Jul 1</u> <u>Budget</u>	<u>2nd Interim</u> <u>Budget</u>	<u>Actuals to</u> <u>Date</u>	<u>Remaining</u> <u>Budget</u>	<u>Percent</u>
Employee Benefits						
<i>STRS/PERS</i>						
310100003310000	STRS Cert	122,495	128,564	100,550	28,014	78.21
310100003327000	STRS Cert	19,770	20,415	16,728	3,687	81.94
310141263310000	STRS Cert	5,443	5,573	4,053	1,520	72.73
310165005711200	STRS Cert	3,628	3,715	3,040	675	81.83
310199953310000	STRS Cert-PPP	0	0	23,605	(23,605)	0.00
310199953327000	STRS Cert-PPP	0	0	3,346	(3,346)	0.00
	Total STRS/PERS	151,336	158,267	151,322	6,945	95.61
<i>OASDI/Medicare</i>						
330100003310000	Social Security/Medicare Cert	10,636	10,902	10,615	287	97.37
330100003327000	Social Security/Medicare Cert	1,717	1,731	1,720	11	99.36
330141263310000	Social Security/Medicare Cert	473	473	344	129	72.73
330165005711200	Social Security/Medicare Cert	315	315	315	0	100.00
330200003310000	Social Security/Medicare Class	6,550	6,053	5,330	723	88.06
330200003327000	Social Security/Medicare Class	4,306	4,631	3,667	964	79.18
330200003381000	Social Security/Medicare Class	0	365	346	19	94.79
	Total OASDI/Medicare	23,997	24,470	22,337	2,133	91.28
<i>Health and Welfare</i>						
340100003310000	Health & Welfare Certificated	83,824	84,588	70,265	14,323	83.07
340100003327000	Health & Welfare Certificated	8,388	8,388	6,990	1,398	83.33
340199953310000	Health & Welfare Cert-PPP	0	0	14,323	(14,323)	0.00
340199953327000	Health & Welfare Cert-PPP	0	0	1,398	(1,398)	0.00
340200003327000	Health & Welfare Classified	8,388	8,388	6,990	1,398	83.33
340299953327000	Health & Welfare Class-PPP	0	0	1,398	(1,398)	0.00
	Total Health and Welfare	100,600	101,364	101,364	0	100.00
<i>Unemployment Insurance</i>						
350100003310000	Unemployment Insurance Cert	3,640	3,640	3,430	210	94.23
350100003327000	Unemployment Insurance Cert	280	280	279	1	99.64
350141263310000	Unemployment Insurance Cert	280	168	172	(4)	102.38
350165005711200	Unemployment Insurance Cert	0	112	101	11	90.18
350200003310000	Unemployment Insurance Class	840	840	639	201	76.07
350200003327000	Unemployment Insurance Class	280	560	479	81	85.54
350200003381000	Unemployment Insurance Class	0	280	35	245	12.50
350299953310000	Unemployment Insurance -PPP	0	0	51	(51)	0.00
350299953327000	Unemployment Insurance -PPP	0	0	22	(22)	0.00
	Total Unemployment Insurance	5,320	5,880	5,208	672	88.57

Creekside Charter Management
Income Statement
For the Twelve Months Ending June 30, 2020

		<u>Jul 1</u> <u>Budget</u>	<u>2nd Interim</u> <u>Budget</u>	<u>Actuals to</u> <u>Date</u>	<u>Remaining</u> <u>Budget</u>	<u>Percent</u>
<i>Workers' Compensation</i>						
360100003310000	Workers Compensation Cert	8,756	7,922	7,612	310	96.09
360100003327000	Workers Compensation Cert	1,413	1,258	1,252	6	99.52
360141263310000	Workers Compensation Cert	389	343	250	93	72.89
360165005711200	Workers Compensation Cert	259	229	229	0	100.00
360200003310000	Workers Compensation Class	1,140	1,027	955	72	92.99
360200003327000	Workers Compensation Class	638	629	563	66	89.51
360200003381000	Workers Compensation Class	0	105	90	15	85.71
	<i>Total Workers' Compensation</i>	<i>12,595</i>	<i>11,513</i>	<i>10,951</i>	<i>562</i>	<i>95.12</i>
<i>Other Benefits</i>						
390200003327000	Other Benefits Classified	8,294	6,972	6,635	337	95.17
	<i>Total Other Benefits</i>	<i>8,294</i>	<i>6,972</i>	<i>6,635</i>	<i>337</i>	<i>95.17</i>
	Total Employee Benefits	302,142	308,466	297,817	10,649	96.55

Creekside Charter Management
Income Statement
For the Twelve Months Ending June 30, 2020

		<u>Jul 1</u> <u>Budget</u>	<u>2nd Interim</u> <u>Budget</u>	<u>Actuals to</u> <u>Date</u>	<u>Remaining</u> <u>Budget</u>	<u>Percent</u>
Books and Supplies						
<i>Books/Reference</i>						
411000003310000	Textbooks/Core Curricula	32,000	16,000	8,340	7,660	52.13
411063003310000	Textbooks/CoreCurricula-Prop20	12,617	14,863	14,047	816	94.51
411099983310000	Textbooks/Core Curricula-LCAP	0	11,000	11,000	0	100.00
	<i>Total BooksReference</i>	<u>44,617</u>	<u>41,863</u>	<u>33,387</u>	<u>8,476</u>	<u>79.75</u>
<i>Instructional Materials/Supplies</i>						
431000003310000	Instruct Mtls/Supplies-Instr	8,500	10,000	10,065	(65)	100.65
431065005711900	Instruct Mtls/Supplies-Sp Ed	0	0	77	(77)	0.00
	<i>Total Instructional Materials/Suppli</i>	<u>8,500</u>	<u>10,000</u>	<u>10,142</u>	<u>(142)</u>	<u>101.42</u>
<i>Supplies/Stores</i>						
432000003327000	All Other Mtls/Supplies-Admin	3,500	5,000	3,655	1,345	73.10
432000003381000	All Oth Mtls/Supply-Custodial	1,500	4,000	2,875	1,125	71.88
	<i>Total Supplies/Stores</i>	<u>5,000</u>	<u>9,000</u>	<u>6,530</u>	<u>2,470</u>	<u>72.56</u>
<i>Non-Capitalized Equipment</i>						
441000003310000	Non-Cap Equip-Instructional	2,000	2,000	1,260	740	63.00
441000003327000	Non-Capitalized Equip-Admin	0	0	204	(204)	0.00
441099983310000	Non-Cap Equip-Instructional	0	2,500	957	1,543	38.28
442000003310000	Non-Capitalized Computer-Instr	8,000	4,818	5,309	(491)	110.19
442099983310000	Non-Capitalized Computer-LCAP	0	2,500	2,991	(491)	119.64
	<i>Total Non-Capitalized Equipment</i>	<u>10,000</u>	<u>11,818</u>	<u>10,721</u>	<u>1,097</u>	<u>90.72</u>
<i>Non-Capaltized Fixed Assets</i>						
445000003310000	Non-Cap Furniture-Instr	5,000	4,768	4,768	0	100.00
445000003327000	Non-Cap Furniture-Admin	0	0	105	(105)	0.00
	<i>Total Non-Capaltized Fixed Assets</i>	<u>5,000</u>	<u>4,768</u>	<u>4,873</u>	<u>(105)</u>	<u>102.20</u>
<i>Food Service Supplies</i>						
470053103337000	Food Expenditures	15,000	4,000	398	3,602	9.95
	<i>Total Food Service Supplies</i>	<u>15,000</u>	<u>4,000</u>	<u>398</u>	<u>3,602</u>	<u>9.95</u>
	Total Books and Supplies	88,117	81,449	66,051	15,398	81.09

Creekside Charter Management
Income Statement
For the Twelve Months Ending June 30, 2020

		<u>Jul 1</u> <u>Budget</u>	<u>2nd Interim</u> <u>Budget</u>	<u>Actuals to</u> <u>Date</u>	<u>Remaining</u> <u>Budget</u>	<u>Percent</u>
Services/Operating Expenses						
<i>Subagreements for Services</i>						
	<i>Total Subagreements for Services</i>	0	0	0	0	0.00
<i>Travel/Conferences</i>						
523000003310000	Travel/Conference-Instr	500	8,000	4,976	3,024	62.20
523000003327000	Travel/Conference-Admin	1,600	800	211	589	26.38
523099983310000	Travel/Conference-LCAP	0	993	993	0	100.00
524000003310000	Meals & Entertainment-Instr	1,600	2,000	1,171	829	58.55
524000003327000	Meals & Entertainment-Admin	1,400	1,400	141	1,259	10.07
524099983310000	Meals & Entertainment-LCAP	0	469	469	0	100.00
	<i>Total Travel/Conferences</i>	5,100	13,662	7,961	5,701	58.27
<i>Dues/Memberships</i>						
531000003327000	Dues & Memberships	2,000	3,000	1,533	1,467	51.10
	<i>Total Dues/Memberships</i>	2,000	3,000	1,533	1,467	51.10
<i>Insurance</i>						
540000003327000	Insurance	18,921	23,572	23,572	0	100.00
	<i>Total Insurance</i>	18,921	23,572	23,572	0	100.00
<i>Operations/Housekeeping</i>						
550000003381000	Utilities	21,000	21,000	7,429	13,571	35.38
550099953381000	Utilities-PPP	0	0	4,972	(4,972)	0.00
550200003381000	Snow Removal	16,600	15,000	12,302	2,698	82.01
550500003381000	Contracted Custodial	17,000	7,000	5,841	1,159	83.44
	<i>Total Operations/Housekeeping</i>	54,600	43,000	30,544	12,456	71.03
<i>Rentals/Leases/Repairs</i>						
561000003310000	Equipment Rental/Lease-Student	10,000	13,575	9,614	3,961	70.82
561000003327000	Equipment Rental/Lease-Admin	5,000	3,000	3,405	(405)	113.50
561099983310000	Equipment Rental/Lease-LCAP	0	425	0	425	0.00
562199003387000	Property/Bldg Rental-In Kind	85,554	85,554	0	85,554	0.00
562500003387000	Storage Space Rental	4,250	4,500	3,852	648	85.60
562599953387000	Storage Space Rental-PPP	0	0	713	(713)	0.00
563000003327000	Repairs/Maintenance-Equipment	1,500	1,500	1,219	281	81.27
563000003387000	Repairs/Maintenance-Building	20,000	24,000	11,908	12,092	49.62
	<i>Total Rentals/Leases/Repairs</i>	126,304	132,554	30,711	101,843	23.17

Creekside Charter Management
Income Statement
For the Twelve Months Ending June 30, 2020

	<u>Jul 1</u>	<u>2nd Interim</u>	<u>Actuals to</u>	<u>Remaining</u>	<u>Percent</u>	
	<u>Budget</u>	<u>Budget</u>	<u>Date</u>	<u>Budget</u>		
<i>Professional Services</i>						
580400003327000	Assemblies	900	900	313	587	34.78
580600003327000	Banking Fees	2,500	2,500	2,479	21	99.16
580800000076000	District Oversight Fee	15,210	15,891	15,876	15	99.91
580865000076000	District Oversight Fee-SELPA	1,207	1,214	1,212	2	99.84
581000003310000	Field Trip	19,500	13,000	15,023	(2,023)	115.56
581099983310000	Field Trip-LCAP	0	12,839	12,839	0	100.00
582000003327000	Fingerprinting	400	400	283	117	70.75
582400003327000	Fundraising Expense	300	300	0	300	0.00
582600000071910	Audit Services	10,200	10,200	7,205	2,995	70.64
582800000073000	Business Services	37,925	38,540	38,540	0	100.00
583000003327000	Legal Services	5,000	8,000	9,013	(1,013)	112.66
583400003327000	Marketing & Student Recruiting	12,000	17,000	13,579	3,421	79.88
583600003327000	Payroll Fees	9,270	9,270	12,244	(2,974)	132.08
583900003327000	Property Tax Expense	125	125	0	125	0.00
584200003327000	Student Information System	13,000	15,000	17,375	(2,375)	115.83
585000003310000	Consultants-Instructional	0	0	100	(100)	0.00
585065005711900	Contract Services-Instr-SpEd	8,000	24,000	29,812	(5,812)	124.22
585800003310000	Other Svcs/Op Exp-Instr	0	0	775	(775)	0.00
585800003327000	Other Svcs/Op Exp-Admin	1,000	1,000	948	52	94.80
585800003331400	Other Svcs/Op Exp-Nurse	2,000	500	0	500	0.00
585899983310000	Other Svcs/Op Exp-LCAP	0	1,500	989	511	65.93
587500003310000	Prof Development Exp-Instruct	5,000	5,000	1,155	3,845	23.10
587500003327000	Prof Development Exp-Admin	2,500	2,500	30	2,470	1.20
587573113310000	Prof Develop Exp-Instr-Class	283	283	0	283	0.00
587573113327000	Prof Develop Exp-Instr-Class	0	0	283	(283)	0.00
587599983310000	Prof Dev Exp-Instruct- LCAP	0	15,500	6,107	9,393	39.40
587599983327000	Prof Dev Exp-Instruct- LCAP	0	0	12	(12)	0.00
	<i>Total Professional Services</i>	<i>146,320</i>	<i>195,462</i>	<i>186,192</i>	<i>9,270</i>	<i>95.26</i>
<i>Communications</i>						
591000003327000	Postage and Shipping	400	400	465	(65)	116.25
592000003327000	Internet / Website Fees	3,100	2,900	2,513	387	86.66
592099953327000	Internet / Website Fees-PPP	0	0	237	(237)	0.00
593000003327000	Telephone/Cell Phones	5,000	2,000	3,424	(1,424)	171.20
593099953327000	Telephone/Cell Phones-PPP	0	0	1,309	(1,309)	0.00
593099983327000	Telephone/Cell Phones	0	4,000	2,130	1,870	53.25
	<i>Total Communications</i>	<i>8,500</i>	<i>9,300</i>	<i>10,078</i>	<i>(778)</i>	<i>108.37</i>
	Total Services/Operating Expenses	361,745	420,550	290,591	129,959	69.10

Creekside Charter Management
Income Statement
For the Twelve Months Ending June 30, 2020

		<u>Jul 1</u> <u>Budget</u>	<u>2nd Interim</u> <u>Budget</u>	<u>Actuals to</u> <u>Date</u>	<u>Remaining</u> <u>Budget</u>	<u>Percent</u>
Capital Outlay						
690000003310000	Depreciation/Amortization Exp	732	10,190	264,066	(253,876)	2,591.42
	Total Capital Outlay	732	10,190	264,066	(253,876)	2,591.42
Other Outgo						
	Total Other Outgo	0	0	0	0	0.00
	Total Expenses	1,800,850	1,903,181	1,987,633	(84,452)	104.44
Other Sources and Uses						
Other Sources						
8980000000000000	Contrib from Unrestr Resource	(28,241)	(44,193)	(45,485)	1,292	102.92
8980650000000000	Contrib from Unrestr Res-SpEd	28,241	44,193	45,485	(1,292)	102.92
	Total Other Sources	0	0	0	0	0.00
Other Uses						
743899950091000	Debt Svcs Interest Payment-PPP	0	0	(448)	448	0.00
	Total Other Uses	0	0	(448)	448	0.00
	Total Other Sources and Uses	0	0	(448)	448	0.00
	Net Increase/Decrease in Fund Bal	4,465	14,289	1,289,697	(1,275,408)	