



Contra Costa School of Performing Arts

Regular Board Meeting

Date and Time

Monday April 12, 2021 at 5:30 PM PDT

Location

Meeting ID

meet.google.com/unh-koqm-ryd

Phone Numbers

(US) +1 336-715-1698

PIN: 323 334 961#

The public may address the Board regarding any item within the jurisdiction of the Board of Directors of Charthouse Public Schools. To ensure an orderly meeting and an equal opportunity for each speaker, persons wishing to address the Board must fill out a speaker's card. Cards should be turned into the Board Vice-chairperson prior to the Call to Order. Speakers will be given three minutes for items on the agenda and two minutes for items not on the agenda. Time may not be yielded to other speakers. In compliance with the Brown Act, the Board may listen to comments from speakers and provide direction to staff, but may not engage in discussion or take action on items that are not already on the agenda.

All Board agendas and minutes will be published at www.charthousepublicschools.org. Any disclosable public records related to an open session Board meeting agenda item and distributed by staff to a majority of the Board of Directors shall be available for public inspection.

The Board of Directors will provide reasonable accommodations for persons with disabilities planning to attend Board meetings so long as 48 hours notice is provided via email (charthousepublicschools@gmail.com).

Agenda

	Purpose	Presenter	Time
I. Opening Items			5:30 PM
Opening Items			

	Purpose	Presenter	Time
A. Record Attendance		Neil McChesney	1 m
B. Call the Meeting to Order		Deborah Padberg	1 m
C. Approve Minutes	Approve Minutes	Neil McChesney	5 m
Approve minutes for Special Board Meeting on April 1, 2021			
D. Approve Minutes	Approve Minutes	Neil McChesney	5 m
Approve minutes for Regular Board Meeting on March 16, 2021			
E. Agenda Review and Adoption	Vote	Deborah Padberg	2 m

The Board will review the agenda and adopt as presented or take action to change the order of items.

II. Public Comment 5:44 PM

A. Items on the Agenda	FYI	Deborah Padberg	10 m
B. Items Not on the Agenda	FYI	Deborah Padberg	5 m

III. Staff Reports 5:59 PM

A. EdTec	FYI	Neil McChesney	15 m
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The EdTec Client Manager will present the monthly financial reports.

B. Executive Director	FYI	Neil McChesney	15 m
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The Executive Director will update the Board on school business.

IV. Information Items 6:29 PM

A. Public Comment Training	Discuss	Neil McChesney	15 m
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The Board will engage in training on how to manage public comment during a Board Meeting.

B. Review of Comparable Compensation Data for Charter School Executive Directors/Principals/Directors	FYI	Neil McChesney	10 m
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The Board will review comparable compensation for Charter School Executive Directors/Principals/Directors

C. Oral report of salary, salary schedule, or compensation paid in the form of fringe benefits to Executive Director	FYI	Neil McChesney	5 m
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The Board will report out the salary, salary schedule, or compensation paid in the form of fringe benefits to Executive Director.

V. Action Items 6:59 PM

	Purpose	Presenter	Time
A. Approval of Employment Agreement for Executive Director	Vote	Neil McChesney	20 m

The Board will consider approving the Executive Director Employment Agreement as presented.

B. 19-20 Audit Approval	Vote	Neil McChesney	10 m
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The Board will consider approval of the final 19-20 audit.

C. Board Committee Membership	Vote	Neil McChesney	10 m
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The Board will consider approval of any changes to Committee Membership proposed by Committee Chairs.

VI. Standing Committees

7:39 PM

A. Academic Excellence	FYI	Tamara Gerlach	5 m
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The Board will hear a report from this standing committee.

B. Outreach and Enrollment Committee	FYI	Marie Gil	5 m
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The Board will hear a report from this standing committee.

C. Governance Committee	FYI	Heather Vega	5 m
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The Board will hear a report from this standing committee.

D. Development Committee	FYI	Deborah Padberg	5 m
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The Board will hear a report from this standing committee.

E. Finance Committee	Discuss	David Wendt	5 m
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The Board will hear a report from this standing committee.

VII. Closed Session

8:04 PM

A. Public Employment	Vote	Neil McChesney	10 m
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- Administration
- Teachers
- Classified

B. Public Employee Discipline/Dismissal/Release	Vote	Neil McChesney	5 m
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VIII. Reconvene Open Session

8:19 PM

	Purpose	Presenter	Time
A. Report Out	FYI	Deborah Padberg	5 m

The Board will report out any action taken in closed session.

IX. Board Reports

8:24 PM

A. Trustee	FYI	Deborah Padberg	5 m
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Trustees make announcements or reports of their activities.

X. Closing Items

8:29 PM

A. Adjourn Meeting	Vote	Deborah Padberg	1 m
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Cover Sheet

Approve Minutes

Section:	I. Opening Items
Item:	C. Approve Minutes
Purpose:	Approve Minutes
Submitted by:	
Related Material:	Minutes for Special Board Meeting on April 1, 2021



Contra Costa School of Performing Arts

Minutes

Special Board Meeting

Date and Time

Thursday April 1, 2021 at 5:00 PM

Location

Meeting ID

meet.google.com/puf-jcht-tbd

Phone Numbers

(US)+1 912-228-4473

PIN: 479 800 222#

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Directors Present

D. Padberg (remote), D. Wendt (remote), H. Vega (remote), M. Gil (remote), T. Gerlach (remote)

Directors Absent

None

Ex Officio Members Present

N. McChesney (remote)

Non Voting Members Present

N. McChesney (remote)

I. Opening Items

A. Record Attendance and Guests

B. Call the Meeting to Order

D. Padberg called a meeting of the board of directors of Contra Costa School of Performing Arts to order on Thursday Apr 1, 2021 at 5:03 PM.

II. Public Comment

A. Items on the Agenda

No comments.

III. Action Items

A. 20-21 Audit Engagement

T. Gerlach made a motion to approve the audit engagement letter as presented.

D. Wendt seconded the motion.

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

Roll Call

D. Padberg Aye

T. Gerlach Aye

H. Vega Aye

D. Wendt Aye

M. Gil Aye

IV. Information Items

A. Executive Director Candidate Presentations

Candidate Dr. Robert Chalwell made a presentation to the Board followed by a question and answer session.

V. Reconvene Open Session

A. Report Out

No action taken in closed session.

VI. 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 7:13 PM.

Respectfully Submitted,
N. McChesney

Cover Sheet

Approve Minutes

Section: I. Opening Items
Item: D. Approve Minutes
Purpose: Approve Minutes
Submitted by:
Related Material: Minutes for Regular Board Meeting on March 16, 2021



Contra Costa School of Performing Arts

Minutes

Regular Board Meeting

Date and Time

Tuesday March 16, 2021 at 5:00 PM

Location

Meeting ID

meet.google.com/ibb-uopn-dih

Phone Numbers

(US)+1 662-516-5206

PIN: 903 603 491#

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Directors Present

D. Padberg (remote), D. Wendt (remote), H. Vega (remote), M. Gil (remote), T. Gerlach (remote)

Directors Absent

None

Ex Officio Members Present

N. McChesney (remote)

Non Voting Members Present

N. McChesney (remote)

I. Opening Items

A. Record Attendance

B. Call the Meeting to Order

D. Padberg called a meeting of the board of directors of Contra Costa School of Performing Arts to order on Tuesday Mar 16, 2021 at 5:07 PM.

C. Approve Minutes

H. Vega made a motion to approve the minutes from Special Board Meeting on 03-10-21.

D. Wendt seconded the motion.

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

Roll Call

H. Vega Aye

D. Padberg Aye

T. Gerlach Aye

M. Gil Aye

D. Wendt Aye

D. Approve Minutes

D. Wendt made a motion to approve the minutes from Regular Board Meeting on 03-01-21.

T. Gerlach seconded the motion.

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

Roll Call

T. Gerlach Aye

D. Wendt Aye

M. Gil Aye

D. Padberg Aye

H. Vega Aye

II. Public Comment

A. Items on the Agenda

No comments.

B. Items Not on the Agenda

No comments.

III. Information Items

A. Ad Hoc Transition Committee Report Out

The Transition Committee reported out on the progress they made over the course of the last week including proposals for the process and timeline associated with securing new organizational leadership.

IV. Action Items

A. Transition Plan

H. Vega made a motion to authorize the Executive Director to initiate an internal posting for Executive Director with a posting timeline of seven business days.

D. Wendt seconded the motion.

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

Roll Call

D. Padberg Aye

H. Vega Aye

D. Wendt Aye

M. Gil Aye

T. Gerlach Aye

V. Reconvene Open Session

A. Report Out

No action taken by the Board.

VI. 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 6:30 PM.

Respectfully Submitted,

N. McChesney

Cover Sheet

EdTec

Section: III. Staff Reports
Item: A. EdTec
Purpose: FYI
Submitted by:
Related Material:
CCSPA April Board Meeting.pdf
CCSPA February Financials for April Board Meeting 04.01.21.pdf

Contra Costa School of Performing Arts Board Financial Update

MADHULIKHA MUPPIDI

APRIL 12, 2021





Contents

- 1. 2020-21 Financial Update**
 - A. February Forecast
 - B. Monthly Cash Flow
 - C. PPP Update
 - D. State Budget AB/SB 86 Updates

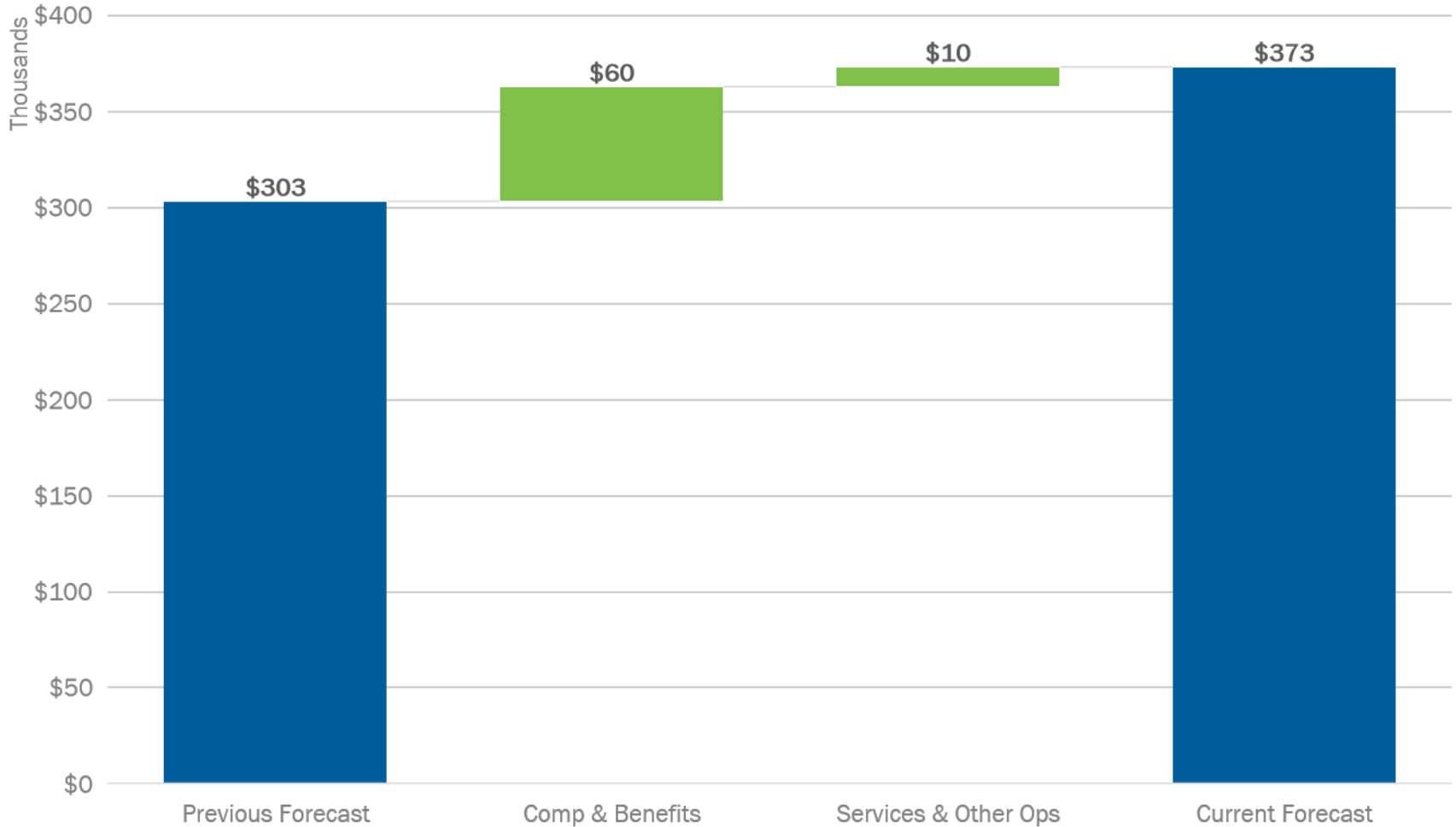
- 2. Exhibits**
 - A. YTD Financials, Cash Flow, Balance Sheet

2020-21



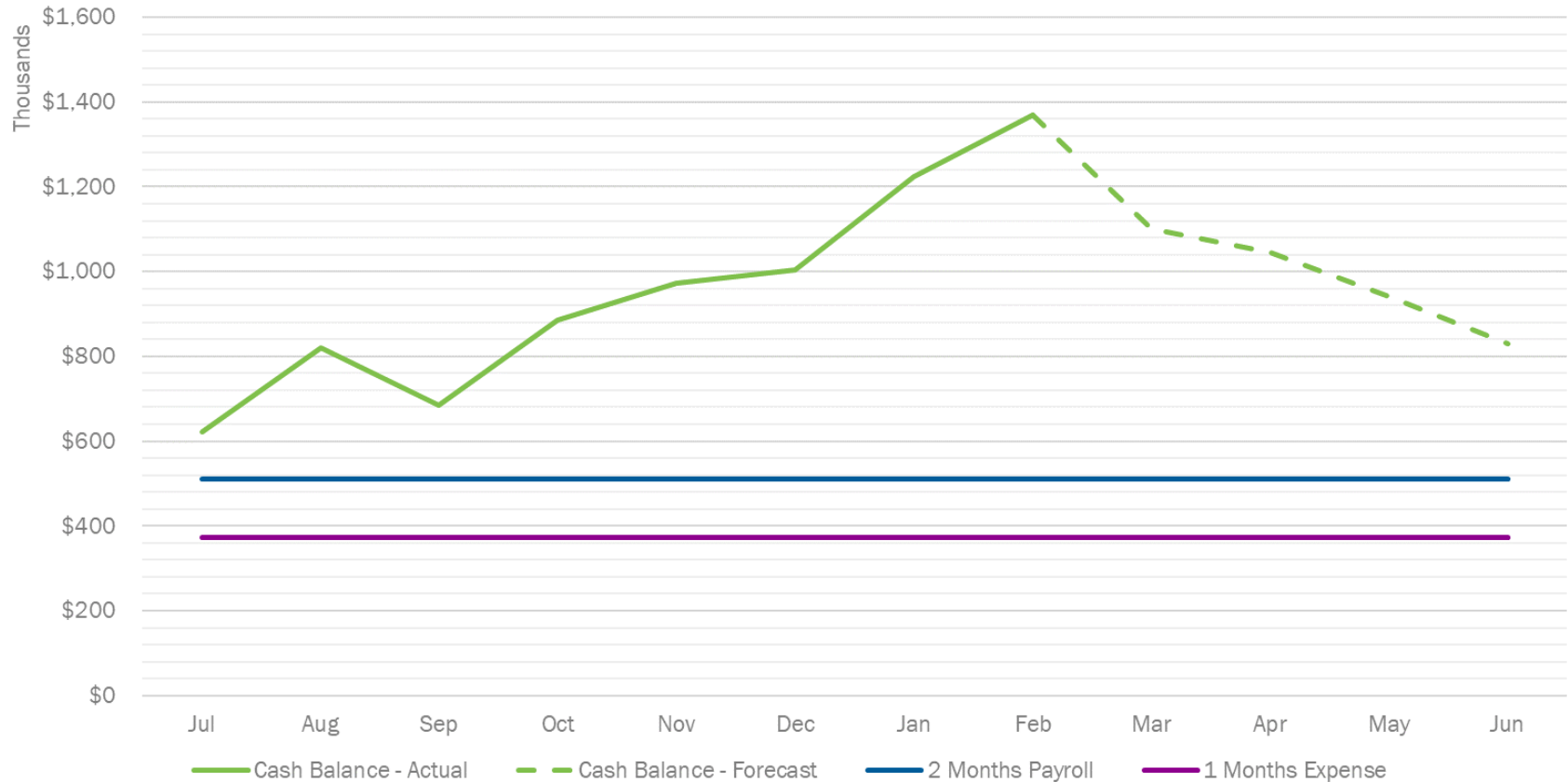
2020-21 Forecast Update

Operating income increases 70K since previous forecast



2020-21 Monthly Cash Balance

School maintains positive cashflow during state aid deferrals



PPP Update

CCSPA submitted PPP forgiveness application on February 12



Lender has 60 days to review application and issue a decision to the SBA



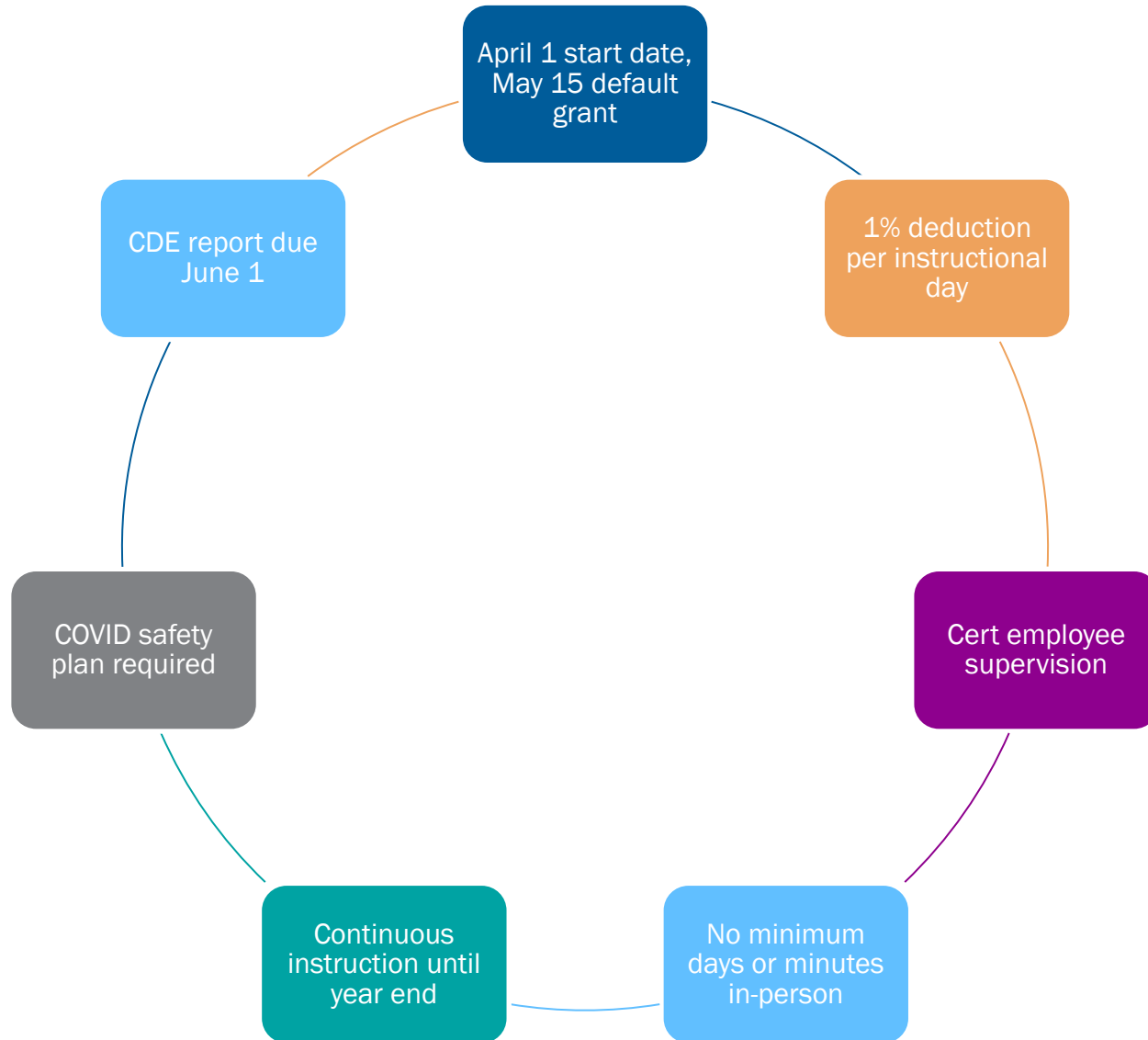
SBA has 90 days to review and make a final decision



Once SBA has issued a final decision, the school's financials will be updated to reflect the loan forgiveness and loan payments (if any)



\$2B In-Person Instruction



\$4.6B Expanded Learning Opportunities



Exhibits



Contra Costa School of the Performing Arts
Income Statement
As of Feb FY2021

	Actual			YTD Actual YTD	Budget						
	Dec	Jan	Feb		Approved Budget v2	Previous Forecast	Current Forecast	Previous	Approved	Current Forecast Remaining	% Current Forecast Spent
								Forecast vs. Current Forecast	Budget v2 vs. Current Forecast		
SUMMARY											
Revenue											
LCFF Entitlement	320,853	342,467	169,836	2,186,523	3,886,053	3,946,386	3,946,530	144	60,477	1,760,008	55%
Federal Revenue	303	7,245	-	181,972	78,323	263,104	263,104	-	184,781	81,132	69%
Other State Revenues	35,169	47,720	-	212,226	822,404	536,485	536,496	12	(285,908)	324,270	40%
Local Revenues	22,547	1,406	275,219	304,287	149,120	28,738	28,738	-	(120,382)	(275,549)	1059%
Fundraising and Grants	3,901	-	11,980	66,801	150,000	70,000	70,000	-	(80,000)	3,199	95%
Total Revenue	382,773	398,837	457,035	2,951,808	5,085,900	4,844,713	4,844,868	156	(241,032)	1,893,060	61%
Expenses											
Compensation and Benefits	255,437	252,497	251,461	1,891,484	3,148,817	3,119,402	3,059,523	59,880	89,294	1,168,039	62%
Books and Supplies	9,988	6,336	2,489	107,597	333,926	220,466	220,466	-	113,461	112,868	49%
Services and Other Operating Expenditures	100,038	32,888	391,912	1,058,354	1,232,366	1,146,091	1,136,094	9,996	96,271	77,740	93%
Depreciation	43,525	(9,835)	4,813	38,503	55,754	55,754	55,754	-	-	17,251	69%
Other Outflows	752	83	82	1,747	-	-	-	-	-	(1,747)	
Total Expenses	409,739	281,969	650,756	3,097,684	4,770,862	4,541,712	4,471,837	69,876	299,025	1,374,152	69%
Operating Income	(26,967)	116,868	(193,721)	(145,876)	315,038	303,000	373,032	70,031	57,994	518,908	
Fund Balance											
Beginning Balance (Unaudited)					500,958	500,959	500,959				
Operating Income					315,038	303,000	373,032				
Ending Fund Balance					815,996	803,959	873,990				
Fund Balance as a % of Expenses					17%	18%	20%				

Contra Costa School of the Performing Arts
Income Statement
As of Feb FY2021

	Actual			YTD	Budget							
	Dec	Jan	Feb	Actual YTD	Approved Budget v2	Previous Forecast	Current Forecast	Previous Forecast vs.	Approved Budget v2 vs.	Current Forecast Remaining	% Current Forecast Spent	
								Current Forecast	Current Forecast			
KEY ASSUMPTIONS												
Enrollment Summary												
4-6					90	85	85	-	(5)			
7-8					192	200	200	-	8			
9-12					190	175	175	-	(15)			
Total Enrolled					472	460	460	-	(12)			
ADA %												
4-6					96.6%	95.5%	95.5%	0.0%	-1.1%			
7-8					103.1%	95.5%	95.5%	0.0%	-7.6%			
9-12					77.6%	94.0%	94.0%	0.0%	16.4%			
Average ADA %					91.6%	94.9%	94.9%	0.0%	3.3%			
ADA												
4-6					86.97	81.18	81.20	0.02	(5.77)			
7-8					197.88	191.02	191.00	(0.02)	(6.88)			
9-12					147.44	164.48	164.50	0.02	17.06			
Total ADA					432.29	436.69	436.70	0.01	4.41			

**Contra Costa School of the Performing Arts
Income Statement
As of Feb FY2021**

	Actual			YTD Actual YTD	Budget						
	Dec	Jan	Feb		Approved Budget v2	Previous Forecast	Current Forecast	Previous Forecast vs. Current Forecast	Approved Budget v2 vs. Current Forecast	Current Forecast Remaining	% Current Forecast Spent
REVENUE											
LCFF Entitlement											
8011 Charter Schools General Purpose Entitlement - State Aid	164,910	164,910	164,910	1,007,782	1,850,309	1,889,940	1,777,873	(112,066)	(72,435)	770,092	57%
8012 Education Protection Account Entitlement	-	21,614	-	43,229	86,458	87,337	87,340	3	882	44,111	49%
8019 State Aid - Prior Years	-	-	4,926	4,926	-	-	-	-	-	(4,926)	
8096 Charter Schools in Lieu of Property Taxes	155,943	155,943	-	1,130,586	1,949,286	1,969,109	2,081,317	112,208	132,030	950,731	54%
SUBTOTAL - LCFF Entitlement	320,853	342,467	169,836	2,186,523	3,886,053	3,946,386	3,946,530	144	60,477	1,760,008	55%
Federal Revenue											
8181 Special Education - Entitlement	-	-	-	-	56,375	56,375	56,375	-	-	56,375	0%
8220 Child Nutrition Programs	303	-	-	719	21,948	3,740	3,740	-	(18,208)	3,021	19%
8290 CARES Act	-	7,245	-	181,253	-	202,989	202,989	-	202,989	21,736	89%
SUBTOTAL - Federal Revenue	303	7,245	-	181,972	78,323	263,104	263,104	-	184,781	81,132	69%
Other State Revenue											
8381 Special Education - Entitlement (State)	23,435	23,435	-	143,213	270,181	272,929	272,938	9	2,756	129,725	52%
8382 Special Education Reimbursement (State)	-	-	-	-	213,053	128,766	128,766	-	(84,287)	128,766	0%
8520 Child Nutrition - State	21	-	-	50	1,652	260	260	-	(1,392)	210	19%
8550 Mandated Cost Reimbursements	11,713	-	-	11,713	11,713	11,713	11,713	-	-	0	100%
8560 State Lottery Revenue	-	24,285	-	24,285	89,850	89,852	89,855	3	4	65,570	27%
8590 CARES Act	-	-	-	32,965	235,954	32,965	32,965	-	(202,989)	-	100%
SUBTOTAL - Other State Revenue	35,169	47,720	-	212,226	822,404	536,485	536,496	12	(285,908)	324,270	40%
Local Revenue											
8634 Food Service Sales	-	-	100	316	55,340	-	-	-	(55,340)	(316)	
8660 Interest	-	-	-	-	4	4	4	-	-	4	0%
8693 Field Trips	-	-	-	-	65,042	-	-	-	(65,042)	-	
8699 All Other Local Revenue	125	796	235	5,718	28,734	28,734	28,734	-	-	23,016	20%
8999 Uncategorized Revenue	22,422	610	274,884	298,254	-	-	-	-	-	(298,254)	
SUBTOTAL - Local Revenue	22,547	1,406	275,219	304,287	149,120	28,738	28,738	-	(120,382)	(275,549)	1059%
Fundraising and Grants											
8802 8802 - Donations - Private (Foundation Grants)	-	-	-	20,000	75,000	20,000	20,000	-	(55,000)	-	100%
8803 8803 - Fundraising (school Site)	3,901	-	11,980	46,801	75,000	50,000	50,000	-	(25,000)	3,199	94%
SUBTOTAL - Fundraising and Grants	3,901	-	11,980	66,801	150,000	70,000	70,000	-	(80,000)	3,199	95%
TOTAL REVENUE	382,773	398,837	457,035	2,951,808	5,085,900	4,844,713	4,844,868	156	(241,032)	1,893,060	61%

**Contra Costa School of the Performing Arts
Income Statement
As of Feb FY2021**

	Actual			YTD	Budget							
	Dec	Jan	Feb	Actual YTD	Approved Budget v2	Previous Forecast	Current Forecast	Previous Forecast vs. Current Forecast	Approved Budget v2 vs. Current Forecast	Current Forecast Remaining	% Current Forecast Spent	
EXPENSES												
Compensation & Benefits												
Certificated Salaries												
1100 Teachers Salaries	85,195	75,929	73,058	564,347	1,250,265	949,524	909,524	40,000	340,741	345,177	62%	
1101 Teacher - Bonus	-	-	-	-	-	12,000	12,000	-	(12,000)	12,000	0%	
1103 Teacher - Substitute Pay	510	4,778	3,488	8,777	19,497	29,180	29,180	-	(9,683)	20,403	30%	
1148 Teacher - Special Ed	13,524	14,016	14,041	92,632	163,780	142,488	142,488	-	21,292	49,856	65%	
1150 Teacher - Custom 1	25,216	25,765	24,926	176,703	-	260,432	260,432	-	(260,432)	83,729	68%	
1200 Certificated Pupil Support Salaries	17,940	17,940	17,940	141,369	227,280	317,280	317,280	-	(90,000)	175,911	45%	
1300 Certificated Supervisor & Administrator Salaries	45,577	45,577	45,577	362,111	545,720	455,720	455,720	-	90,000	93,609	79%	
SUBTOTAL - Certificated Salaries	187,960	184,005	179,030	1,345,938	2,206,542	2,166,624	2,126,624	40,000	79,918	780,685	63%	
Classified Salaries												
2100 Classified Instructional Aide Salaries	5,280	5,095	7,288	41,322	82,212	82,212	82,212	-	-	40,890	50%	
2300 Classified Supervisor & Administrator Salaries	5,100	5,100	5,100	27,615	61,200	45,653	45,653	-	15,547	18,038	60%	
2400 Classified Clerical & Office Salaries	7,870	9,152	9,651	79,278	145,600	145,600	134,626	10,974	10,974	55,349	59%	
SUBTOTAL - Classified Salaries	18,250	19,347	22,038	148,214	289,012	273,465	262,491	10,974	26,521	114,277	56%	
Employee Benefits												
3100 STRS	24,134	22,476	26,597	174,908	308,786	321,580	315,120	6,460	(6,334)	140,212	56%	
3300 OASDI-Medicare-Alternative	6,173	6,604	4,697	44,934	72,367	63,212	61,792	1,419	10,574	16,859	73%	
3400 Health & Welfare Benefits	18,646	19,791	19,024	166,816	207,007	223,388	223,388	-	(16,381)	56,571	75%	
3500 Unemployment Insurance	(0)	(0)	-	(0)	27,670	31,445	31,183	262	(3,513)	31,183	0%	
3600 Workers Comp Insurance	-	-	-	8,882	37,433	36,601	35,837	765	1,597	26,955	25%	
3900 Other Employee Benefits	274	274	74	1,792	-	3,088	3,088	-	(3,088)	1,296	58%	
SUBTOTAL - Employee Benefits	49,226	49,145	50,392	397,331	653,263	679,314	670,408	8,906	(17,145)	273,077	59%	
Books & Supplies												
4200 Books & Other Reference Materials	-	-	-	811	3,299	3,299	3,299	-	-	2,488	25%	
4300 Materials & Supplies	1,588	4,277	1,123	10,196	70,000	35,000	35,000	-	35,000	24,804	29%	
4315 Custodial Supplies	-	-	-	-	3,637	3,637	3,637	-	-	3,637	0%	
4320 Educational Software	114	261	135	33,958	50,000	46,500	46,500	-	3,500	12,542	73%	
4325 Instructional Materials & Supplies	-	427	-	2,984	36,389	18,195	18,195	-	18,195	15,211	16%	
4410 Classroom Furniture, Equipment & Supplies	-	-	-	4,369	7,000	7,000	7,000	-	-	2,631	62%	
4420 Computers: individual items less than \$5k	-	-	-	41,242	56,728	80,000	80,000	-	(23,272)	38,758	52%	
4430 Non Classroom Related Furniture, Equipment & Supplies	164	-	104	1,953	6,835	6,835	6,835	-	-	4,882	29%	
4710 Student Food Services	8,123	1,372	1,128	12,084	100,038	20,000	20,000	-	80,038	7,916	60%	
SUBTOTAL - Books and Supplies	9,988	6,336	2,489	107,597	333,926	220,466	220,466	-	113,461	112,868	49%	
Services & Other Operating Expenses												
5200 Travel & Conferences	-	-	-	712	10,000	2,000	2,000	-	8,000	1,288	36%	
5300 Dues & Memberships	437	417	935	11,568	26,606	15,000	15,000	-	11,606	3,432	77%	
5400 Insurance	1,681	-	-	35,035	55,000	55,000	55,000	-	-	19,965	64%	
5515 Janitorial, Gardening Services & Supplies	2,940	4,020	2,580	18,532	91,800	50,000	50,000	-	41,800	31,468	37%	
5535 Utilities - All Utilities	11,542	12,646	1,187	78,165	180,000	150,000	150,000	-	30,000	71,835	52%	
5605 Equipment Leases	405	792	361	2,834	30,000	10,000	10,000	-	20,000	7,166	28%	
5610 Rent	32,068	15,413	365,204	533,011	208,946	224,276	224,276	-	(15,330)	(308,735)	238%	
5615 Repairs and Maintenance - Building	25,040	(26,780)	526	80,503	30,000	90,000	90,000	-	(60,000)	9,497	89%	
5631 Other Space Rental	-	-	-	-	20,000	5,000	5,000	-	15,000	5,000	0%	
5803 Accounting Fees	-	-	-	-	8,316	8,316	8,316	-	-	8,316	0%	
5809 Banking Fees	(7,939)	365	35	832	3,500	3,500	3,500	-	-	2,668	24%	
5812 Business Services	9,335	9,335	9,335	79,681	112,022	118,145	118,147	(2)	(6,126)	38,466	67%	

**Contra Costa School of the Performing Arts
Income Statement
As of Feb FY2021**

	Actual			YTD Actual YTD	Budget						
	Dec	Jan	Feb		Approved Budget v2	Previous Forecast	Current Forecast	Previous	Approved	Current Forecast Remaining	% Current Forecast Spent
								Forecast vs. Current Forecast	Budget v2 vs. Current Forecast		
5815 Consultants - Instructional	320	320	480	3,080	49,578	9,578	9,578	-	40,000	6,498	32%
5820 Consultants - Non Instructional - Custom 1	-	-	-	300	10,000	10,000	10,000	-	-	9,700	3%
5824 District Oversight Fees	-	53	-	1,553	38,861	40,964	40,965	(1)	(2,105)	39,413	4%
5830 Field Trips Expenses	-	-	35	35	81,303	5,000	5,000	-	76,303	4,965	1%
5839 Fundraising Expenses	54	51	79	1,138	10,000	10,000	10,000	-	-	8,862	11%
5843 Interest - Loans Less than 1 Year	-	-	-	-	2,064	2,064	2,064	-	-	2,064	0%
5845 Legal Fees	13,165	562	969	50,428	100,000	100,000	100,000	-	-	49,572	50%
5851 Marketing and Student Recruiting	3,987	5,818	206	20,639	20,000	30,000	30,000	-	(10,000)	9,361	69%
5857 Payroll Fees	347	340	743	3,211	3,500	3,500	3,500	-	-	289	92%
5861 Prior Yr Exp (not accrued)	-	-	-	26,295	-	26,295	26,295	-	(26,295)	-	100%
5863 Professional Development	-	484	178	35,816	40,000	40,000	40,000	-	-	4,184	90%
5869 Special Education Contract Instructors	-	2,304	2,304	4,608	-	20,000	20,000	-	(20,000)	15,392	23%
5872 Special Education Encroachment	-	-	-	-	9,797	9,879	9,879	(0)	(83)	9,879	0%
5881 Student Information System	1,158	1,158	1,158	14,940	-	16,500	16,500	-	(16,500)	1,560	91%
5887 Technology Services	4,580	4,400	4,651	35,734	65,000	65,000	55,000	10,000	10,000	19,266	65%
5900 Communications	916	1,191	884	19,641	26,074	26,074	26,074	-	-	6,433	75%
5915 Postage and Delivery	-	-	63	63	-	-	-	-	-	(63)	
SUBTOTAL - Services & Other Operating Exp.	100,038	32,888	391,912	1,058,354	1,232,366	1,146,091	1,136,094	9,996	96,271	77,740	93%
Capital Outlay & Depreciation											
6900 Depreciation	43,525	(9,835)	4,813	38,503	55,754	55,754	55,754	-	-	17,251	69%
SUBTOTAL - Capital Outlay & Depreciation	43,525	(9,835)	4,813	38,503	55,754	55,754	55,754	-	-	17,251	69%
Other Outflows											
7438 Long term debt - Interest	35	38	82	490	-	-	-	-	-	(490)	
7999 Uncategorized Expense	717	45	-	1,257	-	-	-	-	-	(1,257)	
SUBTOTAL - Other Outflows	752	83	82	1,747	-	-	-	-	-	(1,747)	
TOTAL EXPENSES	409,739	281,969	650,756	3,097,684	4,770,862	4,541,712	4,471,837	69,876	299,025	1,374,152	69%

Contra Costa School of the Perform
Monthly Cash Forecast
As of Feb FY2021

	2020-21												Forecast	Remaining Balance
	Actuals & Forecast													
	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Feb Actuals	Mar Forecast	Apr Forecast	May Forecast	Jun Forecast		
Beginning Cash	632,869	621,238	820,135	683,696	885,942	972,836	1,004,368	1,223,161	1,368,132	1,101,492	1,045,458	942,113		
REVENUE														
LCFF Entitlement	-	442,488	247,560	342,468	320,853	320,853	342,467	169,836	506,833	220,064	196,366	195,873	3,946,530	640,871
Federal Revenue	-	-	-	174,008	416	303	7,245	-	1,463	28,499	312	312	263,104	50,547
Other State Revenue	11,599	14,439	23,435	56,400	23,464	35,169	47,720	-	273,564	42,847	32,105	22	536,496	(24,268)
Other Local Revenue	486	1,787	2,491	120	231	22,547	1,406	275,219	(283,933)	2,795	2,795	2,795	28,738	-
Fundraising & Grants	961	21,787	19,681	6,253	2,239	3,901	-	11,980	(14,301)	5,833	5,833	5,833	70,000	-
TOTAL REVENUE	13,046	480,500	293,167	579,248	347,203	382,773	398,837	457,035	483,625	300,039	237,411	204,835	4,844,868	667,151
EXPENSES														
Certificated Salaries	48,210	187,054	191,882	188,110	179,686	187,960	184,005	179,030	210,890	189,877	189,959	189,959	2,126,624	-
Classified Salaries	15,285	18,963	17,198	18,841	18,293	18,250	19,347	22,038	40,839	24,480	24,480	24,480	262,491	-
Employee Benefits	43,645	46,031	59,450	49,857	49,586	49,226	49,145	50,392	135,191	52,158	52,172	33,556	670,408	-
Books & Supplies	50,672	5,940	22,995	5,676	3,501	9,988	6,336	2,489	73,232	13,212	13,212	13,212	220,466	-
Services & Other Operating Expenses	103,368	100,706	137,420	131,131	60,891	100,038	32,888	391,912	(203,316)	99,192	83,779	79,196	1,136,094	18,889
Capital Outlay & Depreciation	-	-	-	-	-	43,525	(9,835)	4,813	3,313	4,646	4,646	4,646	55,754	-
Other Outflows	47,796	(47,492)	20	289	217	752	83	82	(1,747)	-	-	-	-	-
TOTAL EXPENSES	308,976	311,202	428,965	393,903	312,174	409,739	281,969	650,756	258,402	383,565	368,248	345,049	4,471,837	18,889
Operating Cash Inflow (Outflow)	(295,930)	169,299	(135,798)	185,344	35,029	(26,967)	116,868	(193,721)	225,223	(83,526)	(130,837)	(140,214)	373,032	648,262
Revenues - Prior Year Accruals	-	-	-	-	-	-	108,724	(8,953)	(45,409)	18,121	18,121	18,121	-	-
Accounts Receivable - Current Year	-	-	-	-	-	-	-	-	521	-	-	-	-	-
Other Assets	79,424	(47,741)	-	-	-	(333)	(333)	-	(35)	-	-	-	-	-
Fixed Assets	-	-	-	-	-	43,525	(9,835)	4,813	3,313	4,646	4,646	4,646	-	-
Due To (From)	273,265	206,003	207	18,975	58,875	18,203	2,187	-	-	-	-	-	-	-
Expenses - Prior Year Accruals	(146,467)	-	-	-	-	-	965	4,027	(4,992)	-	-	-	-	-
Accounts Payable - Current Year	140,035	(133,863)	(6,407)	740	(3,977)	-	4,547	830	(100,195)	-	-	-	-	-
Summerholdback for Teachers	(61,958)	5,200	5,560	5,519	5,299	5,437	4,967	4,850	4,725	4,725	4,725	4,725	-	-
Loans Payable (Current)	-	-	-	-	-	-	(579,965)	-	-	-	-	-	-	-
Loans Payable (Long Term)	-	-	-	(8,333)	(8,333)	(8,333)	570,667	(16,666)	-	-	-	-	-	-
Other Liabilities	-	-	-	-	-	-	-	349,791	(349,791)	-	-	-	-	-
Ending Cash	621,238	820,135	683,696	885,942	972,836	1,004,368	1,223,161	1,368,132	1,101,492	1,045,458	942,113	829,390		

Contra Costa School of the Performing Arts
Balance Sheet
As of Feb FY2021

	Jun FY2020	Feb FY2021
ASSETS		
Cash Balance	632,869	1,368,132
Accounts Receivable	109,245	9,474
Other Current Assets	2,515	2,480
Prepays	33,065	2,082
Fixed Assets, Net	140,347	101,845
Due From Others	569,603	(8,113)
TOTAL ASSETS	1,487,645	1,475,901
LIABILITIES & EQUITY		
Accounts Payable	244,758	103,282
Current Loans and Other Payables	641,923	388,528
Long-Term Loans and Other Liabilities	100,006	629,008
Beginning Net Assets	350,574	500,959
Net Income (Loss) to Date	150,384	(145,876)
TOTAL LIABILITIES & EQUITY	1,487,645	1,475,901

Cover Sheet

Review of Comparable Compensation Data for Charter School Executive Directors/Principals/Directors

Section: IV. Information Items
Item: B. Review of Comparable Compensation Data for Charter
School Executive Directors/Principals/Directors
Purpose: FYI
Submitted by:
Related Material: Compensation Survey Executive Director (WKS) 040121.pdf

ChartHouse Public Schools Governing Board

Summary of Compensation and Benefits Survey Data of Charter School Leaders for Executive Director

April 2021

Prior to any Board action to approve any decisions regarding executive compensation (including approval of base salary increases, incentive compensation, bonuses, etc.), the Board must first exercise due diligence (review of comparable compensation practices) to ensure compliance with IRS restrictions on excess compensation for nonprofit executives, including a charter school executive director. The Board's review and approval of the executive compensation must occur: initially upon hiring the executive; whenever the term of employment, if any, is renewed or extended; and whenever the officer's compensation is modified. However, separate review and approval is not required if the modification of compensation extends to substantially all employees.

In reviewing the reasonableness of compensation for nonprofit executives, the IRS considers "compensation" broadly and will look at the value of salary, as well as non-fixed compensation (incentive compensation/bonuses), and benefits. If the IRS determines compensation is not reasonable, severe consequences may result.

The following is a summary of findings following review and comparison of a sampling of total compensation levels received by educational leaders in Contra Costa County. Compensation figures are from the State Controller's Office or the Internal Revenue Service Form 990 for the 2019 calendar year. The Executive Director at Contra Costa School of Performing Arts oversees a school serving approximately 470 students. Based on these facts, this study compared salary packages of similarly situated school leaders. The five schools sampled here, three charter schools and two traditional public schools, have an average population of 525 students. The average total compensation package (base salary plus other compensation) for comparable school leaders is approximately \$157,000. The average base salary is approximately \$129,000. These numbers are based on 2019 compensation, so it is reasonable to consider a 3% to 5% increase for the current year.

Pinole Middle School	529 Students
Principal	
Total Compensation Package	\$155,992
Base Salary	\$124,991
Other compensation (benefits and retirement)	\$31,001
Eagle Peak Montessori	286 Students
Executive Director/Principal	
Total Compensation Package	\$149,049
Base Salary	\$122,704
Other Compensation (benefits and retirement)	\$26, 345
Hercules High School	867 Students
Principal	
Total Compensation Package	\$180,999
Base Salary	\$145,915
Other compensation (benefits and retirement)	\$35,084
Aspire Richmond College Prep Academy	541 Students
Principal	
Total Compensation Package	\$144,210
Base Salary	\$124,588
Other compensation (benefits and retirement)	\$19,622
Antioch Charter Academies	399 Students
Executive Director/Administrator	
Total Compensation Package	\$151,827
Base Salary	\$127,173
Other compensation (benefits and retirement)	\$24,654

Cover Sheet

Approval of Employment Agreement for Executive Director

Section: V. Action Items
Item: A. Approval of Employment Agreement for Executive Director
Purpose: Vote
Submitted by:
Related Material:
Chalwell Fixed Term Employment Agreement, Executive Director 4.12.21.pdf
Executive Director 21-22.pdf

EMPLOYMENT AGREEMENT
BETWEEN
CONTRA COSTA SCHOOL OF PERFORMING ARTS
&
ROBERT CHALWELL

THIS AGREEMENT (“Agreement”) is made and entered into by and between the Board of Directors (“Board”) of ChartHouse Public Schools (“ChartHouse”) and the above-named employee, to serve as the Executive Director (“Executive Director”) of the Contra Costa School of Performing Arts (“SPA”), a California public charter school approved by the Contra Costa County Office of Education. The Board desires to hire employees who will assist SPA in achieving the goals and meeting the requirements of SPA’s charter. The parties recognize that SPA is not governed by the provisions of the California Education Code, except as expressly set forth in the Charter Schools Act of 1992. The Board desires to engage the services of the Executive Director for purposes of assisting SPA in implementing its purposes, policies, and procedures.

WHEREAS, SPA and Executive Director wish to enter into an employment relationship under the conditions set forth herein, the parties hereby agree as follows:

RECITALS

WHEREAS, ChartHouse holds the SPA charter petition and operates the SPA charter school, and SPA is a charter school organized and operating pursuant to the provisions of the Charter document (“Charter”) and applicable law; and

WHEREAS, ChartHouse is authorized pursuant to the terms of the SPA Charter to appoint and hire an Executive Director to assist the Board and to carry out the duties and functions as directed by the Board, Board Policy or procedures, prescribed by the Charter, or specified in any related job description and;

WHEREAS, ChartHouse desires to retain the services of the Executive Director as Executive Director of SPA by way of this Agreement and the Executive Director is qualified to perform such duties; and

WHEREAS, the Executive Director and ChartHouse desire to formalize the employment relationship by way of this Agreement;

NOW, THEREFORE, in consideration of the foregoing recitals and the mutual terms and conditions contained herein, the parties hereto do agree as follows:

AGREEMENT

1. **TERM AND WORK SCHEDULE.** Subject to Section 11, “Termination of Contract” herein, and Section 12, “Non-Renewal/Expiration of Term,” ChartHouse hereby employs the Executive Director for a one (1) year term, beginning July 1, 2021 and ending June 30, 2022.

The Executive Director position is a full-time position exempt from overtime law. As a minimum performance requirement, the work schedule for the Executive Director shall be

Monday through Friday, with daily work hours at the School of 7:30 a.m. to 4:30 p.m. As this position is exempt from overtime, additional duties of the Executive Director may need to be performed outside of the work schedule, as well as before and after the regular work year or hours of the work day.

The Executive Director will not render services in person or by electronic means, paid or otherwise, for any other person or entity during contracted work hours with SPA.

2. **COMPENSATION.** The Executive Director will receive an annual gross base salary of \$135,139.49, to be paid in twelve equal monthly payments, subject to all regular withholdings. The Executive Director's compensation may be prorated depending on whether the Executive Director remains employed, or in active work status, for all scheduled work days of the position. Based upon the annual performance of the Executive Director as documented in the performance evaluation, as well as the financial stability of the School, the Executive Director may be eligible to receive additional compensation in the form of a salary increase or bonus from the Board. As noted above, the Executive Director is exempt from overtime law and shall not be entitled to additional compensation for performing duties outside of the scheduled work year/day.
3. **BENEFITS.** The Executive Director shall be afforded such health and other benefits of employment as shall be granted to SPA's other employees, including entitlement to participation in STRS.
4. **DUTIES.** The Executive Director shall perform the duties of Executive Director as directed by the Board, Board Policy or procedures, prescribed by the Charter, or specified in the attached job description which is incorporated by reference as **Attachment A** to this Agreement. This description and the job duties for the Executive Director may be altered from time to time by the Board.
5. **WORK YEAR.** In accordance with the terms of this Agreement, the Executive Director shall be required to work a minimum of 230 days throughout the calendar year.
6. **PERFORMANCE EVALUATION.** The Board shall evaluate the performance of the Executive Director at least once annually. This evaluation shall be based on the job description. If applicable, the evaluation shall include recommendations as to areas of improvement in all instances where the Board deems such to be necessary or appropriate. A copy of the written evaluation shall be delivered to the Executive Director and he or she shall have the right to make an oral or written response to the evaluation. Within thirty (30) days of the delivery of the written evaluation to the Executive Director, the Board shall meet with the Executive Director to discuss the evaluation. Failure to evaluate the Executive Director shall not impair the Board's right to terminate this Agreement pursuant to Section 12.
7. **EXPENSE REIMBURSEMENT.** ChartHouse shall reimburse the Executive Director for all documented actual and necessary expenses personally incurred within the scope of employment in accordance with applicable ChartHouse policy and authorization.
8. **FINGERPRINTING/TB CLEARANCE.** Fingerprint clearance for the Executive Director will be acquired through submitting the Executive Director's fingerprints to the California Department of Justice. The Executive Director will be required to assume the cost of all fees

related to the fingerprinting process and will be required to submit evidence from a licensed physician that the Executive Director was found to be free from tuberculosis risk factors, or active tuberculosis if risk factors were identified. Both clearances must be in place prior to the first day of service.

9. **CHILD ABUSE AND NEGLECT REPORTING.** California Penal Code section 11166 requires any child care custodian who has knowledge of, or observes, a child in his or her professional capacity or within the scope of his or her employment whom he or she knows or reasonably suspects has been the victim of child abuse to report the known or suspected instance of child abuse to a child protective agency immediately, or as soon as practically possible, by telephone and to prepare and send a written report thereof within thirty-six (36) hours of receiving the information concerning the incident. By executing this Agreement, the Executive Director acknowledges he is a child care custodian and is certifying that he has knowledge of California Penal Code section 11166 and will comply with its provisions.
10. **CONFLICTS OF INTEREST.** The Executive Director understands that, while employed at the School, he or she will have access to confidential and proprietary information. The Executive Director therefore shall not maintain employment or contracts for employment, or engage in any consultant or independent contractor relationship, with any other agency or school that will in any way conflict with his employment with SPA.
11. **OUTSIDE PROFESSIONAL ACTIVITIES.** Upon obtaining prior written approval of the Board, the Executive Director may undertake for consideration outside professional activities, including consulting, speaking, and writing. The outside activities shall not occur during regular work hours. ChartHouse shall in no way be responsible for any expenses attendant to the performance of such outside activities.
12. **TERMINATION OF CONTRACT.** This Agreement may be terminated by any of the following events:
 - a. **Termination For Cause:** The Executive Director may be terminated by the Board at any time for cause. In addition, the Executive Director may be disciplined (e.g. reprimand, suspension without pay) for cause during the term of this Agreement. "Cause" shall include, but is not limited to, breach of this Agreement; misconduct or dishonest behavior; conviction of a crime involving dishonesty, breach of trust, or physical or emotional harm to any person; any ground enumerated in the Executive Director Handbook; or the Executive Director's failure to satisfactorily perform his duties as set forth in this Agreement, as defined by law, or as specified in the above-mentioned and incorporated by reference job description.

The Board shall not terminate this Agreement pursuant to this paragraph until a written statement of the grounds of termination has first been served upon the Executive Director. The Executive Director shall have the right to a representative of his choice at a conference with the Board. The conference with the Board shall be the Executive Director's exclusive right to any hearing otherwise required by law.

- b. **Early Termination Without Cause:** The Board may unilaterally and without cause or advance notice terminate this Agreement. In consideration of the Board's right to terminate this Agreement without cause, the Board shall pay to the Executive Director the remainder of his salary (based upon any remaining calendared work days) for the term of this Agreement or for a period of three (3) months following the

effective date of termination, whichever is less.

- c. **Death or Incapacitation of the Executive Director:** The death of the Executive Director shall terminate this Agreement and all rights entitled under this Agreement. In the event that the Executive Director becomes incapacitated to the extent that, in the judgment of the Board, the Executive Director may no longer perform the essential functions of his job with or without reasonable accommodation, as set forth in job specifications, the Board may terminate this Agreement.
 - d. **Revocation/Nonrenewal:** In the event that the SPA charter with its granting agency is either revoked or nonrenewed, this Agreement shall terminate immediately upon the effective date of the revocation/nonrenewal of the charter, and without the need for the process outlined in Section b above.
13. **NON-RENEWAL/EXPIRATION OF TERM.** The Board may elect not to offer future employment agreements to the Executive Director at its sole discretion, without cause, and this Agreement will lapse by its own terms.
 14. **REQUIRED CONTRACT PROVISIONS.** The following provisions are required to be included in this Agreement by the California Government Code:
 - a. **Limitations on Cash Settlement.** In no case upon termination of this Agreement shall the maximum cash settlement exceed an amount equal to the monthly salary of the Executive Director multiplied by twelve (12).
 - b. **Required Reimbursements.** The Executive Director shall be required to reimburse ChartHouse for any salary or fees he receives from ChartHouse in relation to his placement on paid administrative leave pending criminal charges if he is convicted of a crime involving the abuse of his office/position. Regardless of the term of this Agreement, if the Agreement is terminated, the Executive Director must reimburse ChartHouse for any cash settlement he receives in relation to his termination if he is convicted of a crime involving the abuse of his office/position.
 15. **ENTIRE AGREEMENT.** This Agreement supersedes any and all other Agreements, either oral or in writing, between the parties hereto with respect to the subject matter hereof, and no other Agreement, statement or promise related to the subject matter of this Agreement which is not contained in this Agreement shall be valid or binding.
 16. **WAIVER.** Either party to this Agreement may specifically and expressly waive, in writing, compliance by the other party thereto with any term, condition or requirements set forth in this Agreement. Either party to this Agreement may specifically and expressly waive, in writing, any breach of any term, condition or requirement of this Agreement by the other party hereto. However, in the event that either party makes or gives such a waiver, such action shall not constitute a further or continuing waiver of any preceding or succeeding breach, or requirement of compliance with, the same or any other provision or contractual requirement, unless a specific statement to the contrary is contained with such waiver. The waiving party may, at any time thereafter, require further compliance by the other party hereto with the requirements or provisions of this Agreement that have been so waived. The consent of one party to any act by the other

party for which such written consent was required shall not be deemed to imply consent or waiver of the necessity of obtaining such written consent for the same or similar acts in the future. No waiver or consent shall be implied from the silence or from the failure of any party to act, except as otherwise specified in this Agreement.

- 17. **JURISDICTION.** The parties hereby understand and agree that this Agreement, and the attachments hereto, have been negotiated and executed in the State of California and shall be governed by, and construed under, the laws of the State of California.
- 18. **AMENDMENTS.** No addition to, or modification of, any provision contained in this Agreement shall be effective unless fully set forth in writing *and* signed by the authorized representative of both of the parties hereto. This Agreement may be modified by mutual agreement between the Board and the Executive Director at any time.
- 19. **INTERPRETATION AND OPPORTUNITY TO COUNSEL.** The parties hereto acknowledge and agree that each has been given an opportunity to independently review this Agreement with legal counsel. In the event of a controversy or dispute between the parties concerning the provisions herein, this document shall be interpreted according to the provisions herein and no presumption shall arise concerning the draftsman of such provision.
- 20. **SEVERABILITY.** If any term, provision, condition or covenant of the Agreement shall, to any extent, be held invalid or unenforceable, the remainder of the Agreement shall not be affected thereby, and each term and provision of this Agreement shall be valid and enforceable to the fullest extent provided by law.
- 21. **EXECUTION OF COUNTERPARTS.** This Agreement may be executed in any number of counterparts, each of which shall be deemed a duplicate original when all counterparts are executed, but all of which constitute a single instrument.
- 22. **SIGNATURES.** In witness therein, we affix our signatures to this Agreement with the full and complete understanding of the relationship between the parties hereto.

**THE GOVERNING BOARD OF AND ON BEHALF OF
CHARTHOUSE PUBLIC SCHOOLS**

DATED: _____

By: _____
Deborah Padberg, Board Chair

DATED: _____

Robert Chalwell, Executive Director

This Employment Agreement is subject to ratification and approval by the Governing Board of ChartHouse.



Job Title: Executive Director
Category: Certificated/Classified
Work Year: 230 Days
Supervisor: Governing Board

About SPA

The Contra Costa School of Performing Arts (“SPA”) is a tuition free, public, independent charter school located in Walnut Creek, CA. Founded in 2015 and opening doors to our first students in 2016, the school now serves grades 6-12. The mission of Contra Costa School of Performing Arts is to provide a distinguished, pre-professional experience in performing arts within a college and career preparatory setting. We believe in fostering a culture of excellence with the core values of rigor, relevance, resilience, and relationships.

Role Summary

The position of Executive Director is the primary leadership role of the Charter School. The Executive Director must report directly to the Board of Directors, and is responsible for the orderly and successful operation of the organization.

Key Responsibilities

- Organizational Leadership
 - Ensure the Charter School enacts its mission and complies with its charter
 - Oversee all organizational strategic planning initiatives
 - Promote the Charter School in the community and orchestrate positive public relations
 - Manage the organizational communications plans
 - Interact effectively with media as the primary school point of contact
- Student Outcomes
 - Serve as the chief academic leader on campus and ensure the objectives of academic and artistic excellence are clearly articulated and prioritized
 - Oversee the leadership of all academic and arts departments in collaboration with the Administration
 - Establish, annually refine, and execute the school’s curriculum and instruction plans in line with the pedagogy articulated in the charter petition and other guiding school documents
 - Develop and orchestrate, in alignment with school goals, the annual professional development plan
 - Manage school data disaggregation, analysis, and directed application
 - Ensure that a comprehensive picture of school performance is regularly analyzed and publicly consumable

- Supervise and ensure effective implementation of school counseling and guidance, attendance, special education, and other programs designed to assist students in meeting academic standards
- Lead the plans to promote an inclusive and culturally responsive program and ensure a safe and positive school climate
- Human Resources
 - Manage the Human Resources systems and protocols of the organization
 - Oversee the development and distribution of the Employee Handbook
 - Identify the staffing needs of the Charter School and direct a plan for recruitment and retention of highly qualified staff
 - Maintain responsibility for all final employment decisions
 - Supervise and evaluate staff and ensure the same from other administration and management as appropriate
- Governance
 - Communicate and report to the Board of Directors
 - Support the organization of all governance activities and responsibilities
 - Serve or appoint a designee to serve on any committees of the Board
 - Oversee the implementation of and fidelity to all Board policies
 - Manage all authorizer relations
 - Ensure attendance at authorizer meetings and events as needed to leverage available resources and support and maintain strong connections
 - Complete and submit required documents as requested or required by the charter and/or Board of Directors and/or the County Office of Education
- Finance
 - Develop and manage the organizational budget
 - Oversee school finances to ensure financial stability
 - Manage all financial compliance reporting
 - Maintain up-to-date financial records
 - Oversee fiscal controls
- Development
 - Manage the organizational development plan inclusive of strategic grant and philanthropic efforts
 - Support and partner with Board members on all major fundraising initiatives
 - Direct the development and execution of all proposals (including corporate, foundation, government grants, etc.) with a long-term relationship-management approach
 - Oversee the research of funding sources and trends
 - Ensure that all donor information is properly monitored; provide and present statistical analysis
 - Develop and maintain ongoing relationships with major donors
 - Monitor and report regularly on the progress of the development program
- Operations and Compliance
 - Oversee all organizational operations work including facilities management
 - Ensure that vendors and all contracted services are properly managed and monitored

- Take responsible steps to secure full and regular attendance at school of the students enrolled in accordance with policies established by the Board of Directors
- Ensure organizational compliance with all applicable state and federal laws
- Oversee all required compliance reporting and manage on a strict annual cycle

- General
 - Teacher classroom observations
 - Staff evaluations as designated
 - School and community event attendance
 - Support, collaborate, and cross-train with the administrative team


Qualifications

- Minimum Bachelor's degree from an accredited four-year college or university
- Track-record of high achievement in student programming and administration
- Experience as a classroom teacher highly desirable

Cover Sheet

19-20 Audit Approval

Section:	V. Action Items
Item:	B. 19-20 Audit Approval
Purpose:	Vote
Submitted by:	
Related Material:	SPA 1920 Audit.pdf



Charthouse Public
Schools DBA Contra
Costa School of
Performing Arts #1773

Contra Costa County
Walnut Creek, California

Audit Report

June 30, 2020



WILKINSON HADLEY
KING & CO. LLP
CPAs AND ADVISORS



CONTRA COSTA SCHOOL OF PERFORMING ARTS
 Financial Statements and Supplemental Information
 Year Ended June 30, 2020

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Brian K. Hadley, CPA
Aubrey W. Mann, CPA
Kevin A. Sproul, CPA

Independent Auditor's Report

To the Board of Trustees of
Contra Costa School of Performing Arts
Walnut Creek, California

Report on the Financial Statements

We have audited the accompanying financial statements of Contra Costa School of Performing Arts, which comprise the statement of financial position as of June 30, 2020, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Contra Costa School of Performing Arts as of June 30, 2020, 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.

Other Matters

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying supplementary information identified in the table of contents, as required by the *2019-20 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, prescribed in Title 5, *California Code of Regulations*, Section 19810 is presented for purposes of additional analysis and is not a required part of the 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 financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 24, 2021, on our consideration of Contra Costa School of Performing Arts' 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.

Wilkinson Hadley King + LLP

El Cajon, California

March 24, 2021

Financial Statements

CONTRA COSTA SCHOOL OF PERFORMING ARTS

Statement of Financial Position

June 30, 2020

Assets

Cash and cash equivalents	\$ 632,869
Accounts receivable	678,849
Prepaid expenses	33,065
Security deposits	2,515
Property and equipment, net	140,347
Total Assets	<u>\$ 1,487,645</u>

Liabilities and Net Assets

Liabilities

Accounts payable	\$ 98,290
Accrued expenses and other liabilities	208,426
Notes payable	679,971
Total Liabilities	<u>986,687</u>

Net Assets

Without donor restrictions	
Undesignated	360,611
Invested in property and equipment, net of related debt	140,347
	<u>500,958</u>

With donor restrictions	<u>-</u>
-------------------------	----------

Total Net Assets	<u>500,958</u>
Total Liabilities and Net Assets	<u>\$ 1,487,645</u>

The accompanying notes are an integral part of this statement.

CONTRA COSTA SCHOOL OF PERFORMING ARTS

Statement of Activities
Year Ended June 30, 2020

	Without Donor Restrictions	With Donor Restrictions	Total
Revenue, Support, and Gains			
Local Control Funding Formula (LCFF) sources			
State aid	\$ 1,804,913	\$ -	\$ 1,804,913
Education protection account state aid	86,458	-	86,458
Transfers in lieu of property taxes	1,976,350	-	1,976,350
Total LCFF sources	<u>3,867,721</u>	<u>-</u>	<u>3,867,721</u>
Federal contracts and grants	-	82,068	82,068
State contracts and grants	104,830	462,546	567,376
Local contracts and grants	415,139	-	415,139
Interest income	4	-	4
Net assets released from restriction -			
Grant restrictions satisfied	572,694	(572,694)	-
Total revenue, support, and gains	<u>4,960,388</u>	<u>(28,080)</u>	<u>4,932,308</u>
Expenses and Losses			
Program services expense	3,448,647	-	3,448,647
Supporting services expense	1,333,277	-	1,333,277
Total expenses and losses	<u>4,781,924</u>	<u>-</u>	<u>4,781,924</u>
Change in Net Assets	178,464	(28,080)	150,384
Net Assets, Beginning of Year	<u>322,494</u>	<u>28,080</u>	<u>350,574</u>
Net Assets, End of Year	<u>\$ 500,958</u>	<u>\$ -</u>	<u>\$ 500,958</u>

The accompanying notes are an integral part of this statement.

CONTRA COSTA SCHOOL OF PERFORMING ARTS

Statement of Functional Expenses

Year Ended June 30, 2020

	Program Services		Supporting Services		Total
	Educational Programs	Management and General	Fundraising and Development		
Salaries and Wages	\$ 1,765,319	\$ 623,647	\$ -	\$ 2,388,966	
Pension expense	201,376	71,141	-	272,517	
Other employee benefits	187,963	66,403	-	254,366	
Payroll taxes	58,666	20,726	-	79,392	
Fees for services:					
Management	-	235,233	-	235,233	
Legal	-	105,729	-	105,729	
Audit	-	31,917	-	31,917	
Other fees - Professional consulting	40,498	7,199	-	47,697	
Other fees - District oversight	-	38,681	-	38,681	
Other fees - Banking and service charges	-	13,879	-	13,879	
Advertising and promotion	-	24,553	-	24,553	
Office expenses	92,267	-	-	92,267	
Information technology	13,774	-	-	13,774	
Occupancy	710,000	-	-	710,000	
Travel	-	10,237	-	10,237	
Conferences, conventions, and meetings	17,128	-	-	17,128	
Depreciation	55,519	-	-	55,519	
Insurance	-	49,455	-	49,455	
Other expenses:					
Books and supplies	234,482	-	-	234,482	
Equipment rental and repair	13,477	-	-	13,477	
Student events	58,178	-	-	58,178	
Miscellaneous	-	31,067	3,410	34,477	
Total expenses by function	\$ 3,448,647	\$ 1,329,867	\$ 3,410	\$ 4,781,924	

The accompanying notes are an integral part of this statement.

CONTRA COSTA SCHOOL OF PERFORMING ARTS

Statement of Cash Flows
Year Ended June 30, 2020

Cash Flows from Operating Activities	
Receipts from federal, state, and local contracts and grants	\$ 2,821,160
Receipts from property taxes	1,976,350
Other receipts	4
Payments for salaries and benefits	(2,848,234)
Payments to vendors	(1,795,777)
Net Cash Used For Operating Activities	<u>153,503</u>
 Cash Flows from Investing Activities	
Purchases of property and equipment	(128,134)
Net Cash From Investing Activities	<u>(128,134)</u>
 Cash Flows from Financing Activities	
Proceeds from Payacheck Protection Program	579,965
Principal payment on notes payable	(49,998)
Net Cash From Financing Activities	<u>529,967</u>
 Net Change in Cash and Cash Equivalents	 555,336
 Cash and Cash Equivalents, Beginning of Year	 <u>77,533</u>
 Cash and Cash Equivalents, End of Year	 <u>\$ 632,869</u>
 Reconciliation of Change in Net Assets to Net Cash	
Used For Operating Activities	
Change in net assets	\$ 150,384
Adjustments to reconcile change in net assets to net cash:	
Depreciation and amortization	55,519
Realized and unrealized (gain) loss on operating investments	
Changes in operating assets and liabilities	
(Increase) Decrease in assets	
Accounts receivable	(134,794)
Prepaid expenses	(1,604)
Increase (Decrease) in liabilities	
Accounts payable	(63,009)
Accrued expenses and other liabilities	147,007
Net Cash Used For Operating Activities	<u>\$ 153,503</u>

The accompanying notes are an integral part of this statement.

CONTRA COSTA SCHOOL OF PERFORMING ARTS

Notes to the Financial Statements

Year Ended June 30, 2020

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

Charthouse Public Schools DBA Contra Costa School of Performing Arts (the School) was formed as a charter school pursuant to California Education Code Section 47600 under a charter agreement approved by Contra Costa County Office of Education on July 15, 2015. Charthouse Public Schools DBA Contra Costa School of Performing Arts began operating as a school in the 2016-17 year.

Contra Costa School of Performing Arts is an independent, public charter school that serves students from Walnut Creek in 6th through 12th grade. The School's mission is to provide a distinguished, pre-professional experience in performing arts within a college and career preparatory setting. The School believes in fostering a culture of excellence with the core values of rigor, relevance, resilience, and relationships.

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 organizations. 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 receivables consist primarily of noninterest-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.

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 statements 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.

CONTRA COSTA SCHOOL OF PERFORMING ARTS

Notes to the Financial Statements

Year Ended June 30, 2020

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, 2020.

Investments

The School records investment purchases at cost, or if donated, at fair value on the date of donation. Thereafter, investments are reported at their fair values on the statement of financial position. Net investment return/(loss) is reported in the statement of activities and consists of interest and dividend income, realized and unrealized capital gains and losses, less external and direct internal investment expenses.

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.

Revenue and Revenue Recognition

The School recognizes revenue from sales when the products are transferred, and services are provided. The school records special events revenue equal to the cost of direct benefits to donors, and contribution revenue for the difference. Contributions are recognized when cash, securities or other assets, an unconditional promise to give, or notification of a beneficial interest is received. Conditional promises to give, that is, those with a measurable performance or other barrier, and a right of return, are not recognized until the conditions on which they depend have been substantially met. The School's federal, state, and local contracts and grants are conditioned upon certain performance requirements and the incurrence of allowable qualifying expense. Consequently, at June 30, 2020 there were no conditional contributions, federal, state and local contracts and grants for which no amounts had been received in advance, have not been recognized in the accompanying financial statements.

Donated Services and In-Kind Contributions

Volunteers contribute significant amounts of time to the School's 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.

CONTRA COSTA SCHOOL OF PERFORMING ARTS

Notes to the Financial Statements (Continued)

Year Ended June 30, 2020

Advertising

Advertising costs are expensed as incurred and approximated \$24,553 during the year ended June 30, 2020.

Functional Allocation of Expenses

The costs of program and supporting services activities have been summarized on a functional bases 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 program and supporting services benefited.

Income Taxes

The School is a 509(a)(1) publicly supported non-profit organization 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, 2020, 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, 2020.

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 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 board members and individuals supportive of the Schools mission. Investments are made by diversified investment managers whose performance is monitored by the board of directors for the School. Although fair values of investments are subject to fluctuation on a year-to-year basis, the School believes that the investment policies and guidelines are prudent for the long-term welfare of the School.

CONTRA COSTA SCHOOL OF PERFORMING ARTS

Notes to the Financial Statements (Continued)

Year Ended June 30, 2020

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 80.18% of the School's revenue.

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) has issued the following Accounting Standards Updates (ASU) that became effective during the 2019-20 fiscal year:

1. FASB ASU 2014-09 *Revenue from Contracts with Customers (Topic 606)*
2. FASB ASU 2015-14 *Revenue from Contracts with Customers (Topic 606): Deferral of the Effective Date*
3. FASB ASU 2016-01 *Financial Instruments – Overall (Subtopic 825-10): Recognition and Measurement of Financial Assets and Financial Liabilities.*
4. FASB ASU 2016-04 *Liabilities – Extinguishments of Liabilities (Subtopic 405-20): Recognition of Breakage for Certain Prepaid Stored-Value Products* (a consensus of the Emerging Issues Task Force).
5. FASB ASU 2016-08 *Revenue from Contracts with Customers (Topic 606): Principal versus Agent Considerations (Reporting Revenue Gross versus Net).*
6. FASB ASU 2016-10 *Revenue from Contracts with Customers (Topic 606): Identifying Performance Obligations and Licensing.*
7. FASB ASU 2016-12 *Revenue from Contracts with Customers (Topic 606): Narrow-Scope Improvements and Practical Expedients.*
8. FASB ASU 2016-15 *Statement of Cash Flows (Topic 230) Classification of Certain Cash Receipts and Cash Payments* (a consensus of the Emerging Issues Task Force).
9. FASB ASU 2016-16 *Income Taxes (Topic 740): Intra-Entity Transfers of Assets Other than Inventory*
10. FASB ASU 2016-20 *Technical Corrections and Improvements to Topic 606, Revenue from Contracts with Customers.*
11. FASB ASU 2017-01 *Business Combinations (Topic 805): Clarifying the Definition of a Business*
12. FASB ASU 2017-05 *Other Income – Gains and Losses from the Derecognition of Nonfinancial Assets (Subtopic 610-20): Clarifying the Scope of Asset Derecognition Guidance and Accounting for Partial Sales of Nonfinancial Assets.*
13. FASB ASU 2017-07 *Compensation – Retirement Benefits (Topic 715): Improving Presentation of Net Periodic Pension Cost and Net Periodic Postretirement Benefit Cost.*
14. FASB ASU 2018-03 *Technical Corrections and Improvements to Financial Instruments – Overall (Subtopic 825-10): Recognition and Measurement of Financial Assets and Financial Liabilities.*
15. FASB ASU 2018-09 *Codification Improvements*
16. FASB ASU 2020-04 *Reference Rate Reform (Topic 848) Facilitation of the Effects of Reference Rate Reform on Financial Reporting.*
17. FASB ASU 2020-05 *Revenue from Contracts with Customers (Topic 606) and Leases (Topic 842): Effective Dates for Certain Entities.*

CONTRA COSTA SCHOOL OF PERFORMING ARTS

Notes to the Financial Statements (Continued)

Year Ended June 30, 2020

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 2019-20 fiscal year did not impact the financial accounting or presentation for the School.

Subsequent Events

In preparing these financial statements, the School has evaluated events and transactions for potential recognition or disclosure through March 24, 2021, the date the financial statements were available to be issued.

B. Liquidity and Availability

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	\$ 632,869
Accounts receivable	<u>678,849</u>
	<u><u>\$ 1,311,718</u></u>

C. Cash and Cash Equivalents

Cash and cash equivalents at June 30, 2020 consisted of the following:

Cash in bank accounts	<u>\$ 632,869</u>
Total cash and cash equivalents	<u><u>\$ 632,869</u></u>

Cash in Bank

The School's cash (\$632,869 as of June 30, 2020) is held in financial institutions which are either insured by the Federal Deposit Insurance Corporation (FDIC) up to a limit of \$250,000 per depositor or certain non-interest-bearing accounts that are fully insured by the FDIC. As of June 30, 2020, the School held \$335,058 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 believe it is not exposed to any significant credit risk.

CONTRA COSTA SCHOOL OF PERFORMING ARTS

Notes to the Financial Statements (Continued)

Year Ended June 30, 2020

D. Accounts Receivable

As of June 30, 2020, accounts receivable consisted of the following:

Federal Government		
Special Education	\$	62,684
State Government		
State Aid		143,760
Lottery Funding		31,867
Special Education		203,225
Local Government		
Property tax payments		128,067
Other Local Sources		
Other local sources		109,246
Total Accounts Receivable	\$	<u>678,849</u>

E. Property and Equipment

Property and equipment consisted of the following at June 30, 2020:

	Beginning Balance	Additions	Deletions	Ending Balance
Non-Depreciable Capital Assets				
Work in Progress	\$ 771	\$ -	\$ 771	\$ -
Total Non-Depreciable Capital Assets	<u>771</u>	<u>-</u>	<u>771</u>	<u>-</u>
Depreciable Capital Assets				
Buildings and Improvements	\$ -	\$ 10,000	\$ -	\$ 10,000
Equipment, Furniture, and Fixtures	309,530	118,905	-	428,435
Total Depreciable Capital Assets	<u>309,530</u>	<u>128,905</u>	<u>-</u>	<u>438,435</u>
Total Capital Assets	310,301	128,905	771	438,435
Less Accumulated Depreciation	(242,569)	(55,519)	-	(298,088)
Capital Assets, Net	<u>\$ 67,732</u>	<u>\$ 73,386</u>	<u>\$ 771</u>	<u>\$ 140,347</u>

F. Accounts Payable

As of June 30, 2020, accounts payable consisted of the following:

	Accounts Payable	Accrued Expenses and Other Liabilities
Vendors	\$ 98,290	\$ 48,089
Contra Costa County Office of Education	-	38,681
Lease Payments	-	59,697
Summer Holdback	-	61,958
Total Accounts Payable	<u>\$ 98,290</u>	<u>\$ 208,425</u>

CONTRA COSTA SCHOOL OF PERFORMING ARTS

Notes to the Financial Statements (Continued)

Year Ended June 30, 2020

G. Notes Payable

On April 29, 2020 Granada Hills Charter was approved for \$579,000 in Paycheck Protection Program (PPP) Loan from the Small Business Administration. The PPP, established as part of the Coronavirus Aid, Relief and Economic Securities Act (CARES Act), provides for loans to qualifying businesses for amounts up to 2.5 times of the average monthly payroll expenses of the qualifying business. The loans and accrued interest are forgivable after 24 weeks as long as the borrower uses the loan proceeds for eligible purposes, including payroll, benefits, rent and utilities, and maintains its payroll levels. The amount of loan forgiveness will be reduced if the borrower terminates employees or reduces salaries.

The unforgiven portion of the PPP loan is payable over two years at an interest rate of 1%, with a deferral of payments for the first six months. The School intends to use the proceeds for purposes consistent with the PPP. While the School currently believes that its use of the loan proceeds will meet the conditions for forgiveness of the loan, there is not a guarantee that the School will not take actions that could cause the School to be ineligible for forgiveness of the loan, in whole or in part.

H. Leases

On August 9, 2019, the School amended a lease agreement with Education Capital Solutions for a school space. The agreement provided for annual payments totaling the greater of 18% of revenue or \$730,000. This lease was only for the 2019-20 year, at which point the school, through 2730 Mitchell Drive LLC (a related party), would purchase the building. The new lease under 2730 Mitchell Drive LLC was entered into September 1, 2020 with a term at least through May 25, 2058. The building will be capitalized on the LLC’s financials, therefore the school will not classify it as a capital lease. The following schedule represent future minimum lease payments as of June 30, 2020.

<u>Year Ended June 30</u>	<u>Operating Leases</u>
2021	\$ 187,527
2022	567,450
2023	721,617
2024	918,700
2025	1,070,169
2026-2030	5,367,250
2031-2035	5,366,081
2036-2040	5,370,821
2041-2045	5,364,367
2046-2050	5,374,021
2051-2055	5,370,769
2056-2058	3,141,035
Total minimum lease payments	<u>\$ 38,819,806</u>

CONTRA COSTA SCHOOL OF PERFORMING ARTS

Notes to the Financial Statements (Continued)

Year Ended June 30, 2020

I. 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 Schools choose to stop participating in some of its multi-employer plans, the Schools may be required to pay those plans an amount based on the underfunded status of the plan, referred to as a withdrawal liability.

The Schools participation in this plan for the fiscal year ended June 30, 2020, 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 2020, 2019 and 2018 is for the plan's year-end at June 30, 2020, 2019 and 2018, 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:

Contra Costa School of Performing Arts increased in CalSTRS contributions from 2018 to 2019 by 19.34% followed by an additional increase in 2020 of 20.74%. Contra Costa School of Performing Arts increased in CalPERS contributions from 2018 to 2019 by 19.92% followed by an additional increase in 2019 of 36.14%. The increase in 2018 & 2019 was in large due to rising contribution rates along with an increase in revenues that cause salaries to also rise, increasing contributions further.

Pension Fund	EIN/ Pension Plan Number	Pension Protection Act Zone Status Year Ended June 30,			FIP/RP Status Pending/ Implemented	
		2020	2019	2018		
CalSTRS	07069	Yellow	Yellow	Yellow	No	
		Contributions			Number of Employees	Surcharge Imposed
Pension Fund	2020	2019	2018			
CalSTRS	\$ 272,517	\$ 270,894	\$ 208,080	24	No	
Total	\$ 272,517	\$ 270,894	\$ 208,080	24		

CONTRA COSTA SCHOOL OF PERFORMING ARTS

Notes to the Financial Statements (Continued)

Year Ended June 30, 2020

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, 2020, 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 18.40% 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, 2020 the State contributed \$163,160 (10.238% of certificated salaries) on behalf of the School.

J. 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:

1. FASB ASU 2016-02 *Leases (Topic 842)* – Effective Fiscal Year Ending June 30, 2022
2. FASB ASU 2016-13 *Financial Instruments – Credit Losses (Topic 326): Measurement of Credit Losses on Financial Instruments* – Effective Fiscal Year Ending June 30, 2024
3. FASB ASU 2017-04 *Intangibles – Goodwill and Other (Topic 350): Simplifying the Test for Goodwill Impairment* – Effective Fiscal Year Ending June 30, 2024
4. FASB ASU 2017-08 *Receivables – Nonrefundable Fees and Other Costs (Subtopic 310-20): Premium Amortization on Purchased Callable Debt Securities* – Effective Fiscal Year Ending June 30, 2021
5. FASB ASU 2017-11 *Earnings Per Share (Topic 260); Distinguishing Liabilities from Equity (Topic 480); Derivatives and Hedging (Topic 815): (Part I) Accounting for Certain Financial Instruments with Down Round Features, (Part II) Replacement of the Indefinite Deferral for Mandatorily Redeemable Financial Instruments of Certain Nonpublic Entities and Certain Mandatorily Redeemable Noncontrolling Interests with a Scope exception.* – Effective Fiscal Year Ending June 30, 2021
6. FASB ASU 2017-12 *Derivatives and Hedging (Topic 815): Targeted Improvements to Accounting for Hedging Activities* – Effective Fiscal Year Ending June 30, 2022
7. FASB ASU 2018-01 *Leases (Topic 842): Land Easement Practical Expedient for Transition to Topic 842* – Effective Fiscal Year Ending June 30, 2022
8. FASB ASU 2018-07 *Compensation – Stock Compensation (Topic 718): Improvements to Nonemployee Share Based Payment Accounting.* – Effective Fiscal Year Ending June 30, 2021.
9. FASB ASU 2018-08 *Not-for-Profit Entities (Topic 958): Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made.* – Effective Fiscal Year Ending June 30, 2021
10. FASB ASU 2018-10 *Codification Improvements to Topic 842, Leases* – Effective Fiscal Year Ending June 30, 2022
11. FASB ASU 2018-11 *Leases (Topic 842): Targeted Improvements* – Effective Fiscal Year Ending June 30, 2022
12. FASB ASU 2018-12 *Financial Service – Insurance (Topic 944): Targeted Improvements to the Accounting for Long-Duration Contracts* – Effective Fiscal Year Ending June 30, 2025

CONTRA COSTA SCHOOL OF PERFORMING ARTS

Notes to the Financial Statements (Continued)

Year Ended June 30, 2020

-
13. FASB ASU 2018-13 *Fair Value Measurement (Topic 820): Disclosure Framework – Changes to the Disclosure Requirements for Fair Value Measurement* – Effective Fiscal Year Ending June 30, 2021
 14. FASB ASU 2018-14 *Compensation – Retirement Benefits – Defined Benefit Plans – General (Subtopic 715-20): Disclosure Framework – Changes to the Disclosure Requirements for Defined Benefit Plans* – Effective Fiscal Year Ending June 30, 2023
 15. FASB ASU 2018-15 *Intangibles – Goodwill and Other – Internal Use Software (Subtopic 350-40): Customer’s Accounting for Implementation Costs Incurred in a Cloud Computing Arrangement That is a Service Contract (a consensus of the FASB Emerging Issues Task Force)* – Effective Fiscal Year Ending June 30, 2022
 16. FASB ASU 2018-16 *Derivatives and Hedging (Topic 815): Inclusion of the Secured Overnight Financing Rate (SOFR) Overnight Index Swap (OIS) Rate as a Benchmark Interest Rate for Hedge Accounting Purposes* – Effective Fiscal Year Ending June 30, 2022
 17. FASB ASU 2018-17 *Consolidation (Topic 810): Targeted Improvements to Related Party Guidance for Variable Interest Entities* – Effective Fiscal Year Ending June 30, 2021
 18. FASB ASU 2018-18 *Collaborative Arrangements (Topic 808): Clarifying the Interaction between Topic 808 and Topic 606* – Effective Fiscal Year Ending June 30, 2022
 19. FASB ASU 2018-19 *Codification Improvements to Topic 326, Financial Instruments – Credit Losses* – Effective Fiscal Year Ending June 30, 2024
 20. FASB ASU 2018-20 *Leases (Topic 842): Narrow Scope Improvements for Lessors* – Effective Fiscal Year Ending June 30, 2022
 21. FASB ASU 2019-01 *Leases (Topic 842): Codification Improvements* – Effective Fiscal Year Ending June 30, 2022.
 22. FASB ASU 2019-02 *Entertainment – Films – Other Assets – Film Costs (Subtopic 926-20) and Entertainment – Broadcasters – Intangibles – Goodwill and Other (Subtopic 920-350): Improvements to Accounting for Costs of Films and License Agreements for Program Materials (a consensus of the Emerging Issues Task Force* – Effective Fiscal Year Ending June 30, 2022
 23. FASB ASU 2019-03 *Not-For-Profit Entities (Topic 958): Updating the Definition of Collections* – Effective Fiscal Year Ending June 30, 2021
 24. FASB ASU 2019-04 *Codification Improvements to Topic 326, Financial Instruments – Credit Losses, Topic 815, Derivatives and Hedging, and Topic 825, Financial Instruments* – Effective Fiscal Year Ending June 30, 2021
 25. FASB ASU 2019-05 *Financial Instruments – Credit Losses (Topic 326): Targeted Transition Relief* – Effective Fiscal Year Ending June 30, 2021
 26. FASB ASU 2019-08 *Compensation – Stock Compensation (Topic 718) and Revenue from Contracts with Customers (Topic 606): Codification Improvements – Share Based Consideration Payable to a Customer* – Effective Fiscal Year Ending June 30, 2021
 27. FASB ASU 2019-09 *Financial Services – Insurance (Topic 944): Effective Date* – Effective Fiscal Year Ending June 30, 2025
 28. FASB ASU 2019-10 *Financial Instruments – Credit Losses (Topic 326), Derivatives and Hedging (Topic 815), and Leases (Topic 842): Effective Dates* - Effective Fiscal Years Ending June 30, 2022 and June 30, 2024
 29. FASB ASU 2019-11 *Codification Improvements to Topic 326, Financial Instruments – Credit Losses* – Effective Fiscal Year Ending June 30, 2024
 30. FASB ASU 2019-12 *Income Taxes (Topic 740): Simplifying the Accounting for Income Taxes* – Effective Fiscal Year Ending June 30, 2024
 31. FASB ASU 2020-01 *Investments – Equity Securities (Topic 321), Investments – Equity Method and Joint Ventures (Topic 323), and Derivatives and Hedging (Topic 815) – Clarifying the Interactions between Topic 321, Topic 323, and Topic 815 (a consensus of the Emerging Issues Task Force).* – Effective Fiscal Year Ending June 30, 2022
 32. FASB ASU 2020-03 *Codification Improvements to Financial Instruments* – Effective Fiscal Years Ending June 30, 2021 and June 30, 2024

CONTRA COSTA SCHOOL OF PERFORMING ARTS

Notes to the Financial Statements (Continued)

Year Ended June 30, 2020

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.

K. COVID-19 Impact and Considerations

In March 2020 the World Health Organization declared the outbreak of the novel coronavirus COVID-19 a global pandemic. The nature of the pandemic resulted in a mandatory school property closure affecting the Contra Costa School of Performing Arts from March 16, 2020 and continuing into the Fall of 2020-21 school year. California Governor Gavin Newsom issued a state-wide executive order mandating that schools remain closed until the county in which the school is located is off the COVID-19 watch list for fourteen consecutive days. The 2020-21 fiscal year opened in a fully distance learning model, until such time as campuses can be re-opened. At this point in time the Contra Costa School of Performing Arts campuses remain closed until San Diego County meets the benchmark requirements.

In addition to school closures, new regulations and safety measures were required to be put in place by all schools in California as part of a re-opening plan. The Contra Costa School of Performing Arts has established a re-opening plan that they believe will provide a safe environment for the students and teachers.

The federal and state government have established temporary funding to assist in the additional costs that resulted from the COVID-19 pandemic. All California schools are eligible for these funds. Due to timing of the grant disbursements, the Contra Costa School of Performing Arts did not expend any of the funds in the 2019-20 fiscal year. The funds remain available for the 2020-21 fiscal year. Additionally, for the 2019-20 fiscal year, the state placed all school districts in a hold harmless state shifting attendance reporting periods to a point prior to the pandemic to prevent sudden losses of attendance from impacting funding for the 2019-20 fiscal year. Finally, funding for the 2020-21 fiscal year is frozen at amounts provided in 2019-20 for all California school districts, with adjustments based on the Governor's budget. The District has established their 2020-21 budget with this in consideration.

L. Subsequent Events

On July 9, 2020 2730 Mitchell Drive LLC (the LLC) was formed for the sole purpose of providing facility support for Contra Costa School of Performing Arts. On September 1, 2020 the LLC issued bonds through California School Finance Authority. The LLC has two sets of bonds, the Series 2020A in the amount of \$16,065,000 and Series 2020B in the amount of \$285,000. The Series 2020A was issued at a discount of \$963,900 and the Series 2020B was issued at a discount of \$17,100. The maturity on the Series 2020A is May 2058 while the maturity on the Series 2020B is May 2026. These bonds will be shown on the LLC's financial statements, which will be part of a consolidated audit report with Contra Costa School of Performing Arts.

Supplementary Information

CONTRA COSTA SCHOOL OF PERFORMING ARTS

Organization Structure
 Year Ended June 30, 2020

Contra Costa School of Performing Arts (Charter #1773) was established in 2015. The authorizing entity is Contra Costa County Office of Education.

GOVERNING BOARD

<u>Name</u>	<u>Office</u>	<u>Term and Term Expiration</u>
Deborah Padberg	Chair	Two Year Term Expires December 31, 2022
Marie Gil	Vice-Chair	Two Year Term Expires December 31, 2022
Heather Vega	Secretary	Two Year Term Expires December 31, 2020
David Wendt	Treasurer	Two Year Term Expires December 31, 2020
Tamara Gerlach	Member	Two Year Term Expires December 31, 2022
Jill Wilk	Member	Two Year Term Expires December 31, 2020
Kirk Waller	Member	Two Year Term Expires December 31, 2022

ADMINISTRATION

Neil McChesney
 Executive Director

CONTRA COSTA SCHOOL OF PERFORMING ARTS

Schedule of Average Daily Attendance

Year Ended June 30, 2020

	Second Period Report		Annual Report	
	Original 94933683	Revised N/A	Original 3548B098	Revised N/A
Classroom Based Attendance				
Grades 4-6	86.70	N/A	86.70	N/A
Grades 7-8	194.91	N/A	194.91	N/A
Grades 9-12	144.17	N/A	144.17	N/A
Total Classroom Based Attendance	425.78	N/A	425.78	N/A
Non-Classroom Based Attendance				
Grades 4-6	0.27	N/A	0.27	N/A
Grades 7-8	2.97	N/A	2.97	N/A
Grades 9-12	3.27	N/A	3.27	N/A
Total Non-Classroom Based Attendance	6.51	N/A	6.51	N/A
Total ADA	432.29	N/A	432.29	N/A

N/A – There were no audit findings which resulted in revisions to the second period or annual reports of attendance.

On March 17, 2020 Governor Newsom signed Senate Bill (SB) 117 which mitigated the effect of lost attendance due to COVID19 that occurred after February 29, 2020. For the purpose of preventing losses of attendance-based funding as a result of reductions in average daily attendance (ADA) due to COVID19, this legislation provided that the ADA used for both the second period (P2) and the Annual period apportionment include all full school months from July 1, 2019 to February 29, 2020 for all local education agencies (LEAs).

CONTRA COSTA SCHOOL OF PERFORMING ARTS

Schedule of Instructional Time

Year Ended June 30, 2020

<u>Grade Level</u>	<u>Minutes Requirement</u>	<u>2019-20 Actual Minutes</u>	<u>2019-20 COVID-19 Closure Minutes</u>	<u>2019-20 Total Instructional Minutes</u>	<u>2019-20 Actual School Days</u>	<u>2019-20 COVID-19 Closure Days</u>	<u>2019-20 Total School Days</u>	<u>Status</u>
6th Grade	54,000	45,590	17,665	63,255	129	50	179	Complied
7th Grade	54,000	45,590	17,665	63,255	129	50	179	Complied
8th Grade	54,000	45,590	17,665	63,255	129	50	179	Complied
9th Grade	64,800	57,730	22,370	80,100	129	50	179	Complied
10th Grade	64,800	57,730	22,370	80,100	129	50	179	Complied
11th Grade	64,800	57,730	22,370	80,100	129	50	179	Complied
12th Grade	64,800	57,730	22,370	80,100	129	50	179	Complied

Due to COVID-19 the School closed campus on March 16, 2020 through the end of the school year. Distance learning was provided to students for school days during the closure. This schedule has been reflected based on the original approved calendar and instructional time planned by the School for the 2019-20 fiscal year.

CONTRA COSTA SCHOOL OF PERFORMING ARTS

Schedule of Financial Trends and Analysis

Year Ended June 30, 2020

	Budget 2021	2020	2019	2018
Revenues	\$ 4,809,367	\$ 4,823,584	\$ 5,109,526	\$ 4,352,848
Expenses	4,723,796	4,781,924	4,406,821	4,815,766
Change in Net Assets	85,571	41,660	702,705	(462,918)
Ending Net Assets	<u>\$ 477,805</u>	<u>\$ 392,234</u>	<u>\$ 350,574</u>	<u>\$ (352,131)</u>
Unrestricted Net Assets	<u>\$ 477,805</u>	<u>\$ 392,234</u>	<u>\$ 322,494</u>	<u>\$ (352,131)</u>
Unrestricted net assets as a percentage of total expenses	<u>10.11%</u>	<u>8.20%</u>	<u>7.32%</u>	<u>-7.31%</u>
Total Long Term Debt	<u>\$ 629,971</u>	<u>\$ 679,971</u>	<u>\$ 150,004</u>	<u>\$ 450,002</u>
ADA at P2	<u>448</u>	<u>432</u>	<u>422</u>	<u>369</u>

The School's ending net assets has decreased by \$744,365 (211.39%) over the past two fiscal years. The significant increase is in large due to the increase in revenue sources coupled with a commitment to build reserves to protect the School from changes in economic trends in future years. The average daily attendance (ADA) reported by the School has increased by 63 (17.1%) over the past two years. The 2020-21 fiscal year budget projects an increase in net assets of \$85,571 (14.93%) and an increase in ADA of 16 (3.7%).

CONTRA COSTA SCHOOL OF PERFORMING ARTS

Reconciliation of Unaudited Financial Report Alternative Form with Audited Financial Statements
Year Ended June 30, 2020

June 30, 2020 annual financial alternative form net assets:	\$ 500,957
Adjustments and reclassifications:	
Rounding	<u>1</u>
Total adjustments and reclassifications	<u>1</u>
June 30, 2020 audited financial statements net assets:	<u><u>\$ 500,958</u></u>

CONTRA COSTA SCHOOL OF PERFORMING ARTS

Notes to Supplementary Information
Year Ended June 30, 2020

A. Purpose of Schedules

Organization Structure

This schedule provides information about the schools' charter numbers, district of authorization, members of the governing board, and members of administration.

Schedule of Average Daily Attendance

Average daily attendance (ADA) is a measure 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 at various grade levels and in different programs.

Schedule of Instructional Time

This schedule presents information on the amount of instructional time offered by the School and whether they complied with the provisions of Education Code Section 47612.5.

Schedule of Financial Trends and Analysis

Budget information for 2021 is presented for analysis purposes only and is based on estimates of the 2020-21 fiscal year. The information has not been subject to audit.

This schedule discloses the School's financial trends by displaying past years' data along with current year budget information. These financial trend disclosures are used to evaluate the School's ability to continue as a going concern for a reasonable period of time.

Reconciliation of Unaudited Financial Report Alternative Form with Audited Financial Statements

This schedule provides the information necessary to reconcile the fund balance as reported on the Unaudited Financial Report Alternative Forms prepared by the schools to the net assets reported in the audited financial statements.

Other Independent Auditors' Reports

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 Education
 Contra Costa School of Performing Arts
 Walnut Creek, California

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, the financial statements of Contra Costa School of Performing Arts (School), which comprise the statement of financial position as of June 30, 2020, and the related statements of activities and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated March 24, 2021.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Contra Costa School of Performing Arts' internal control over financial reporting (internal control) to determine the 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 Contra Costa School of Performing Arts' internal control. Accordingly, we do not express an opinion on the effectiveness of Contra Costa School of Performing Arts' 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 entity'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. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Contra Costa School of Performing Arts' 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 determination of financial statement amounts. 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.

Wilkinson Hadley King + Collet

El Cajon, California
March 24, 2021



Brian K. Hadley, CPA
Aubrey W. Mann, CPA
Kevin A. Sproul, CPA

Independent Auditor's Report on State Compliance

To the Board of Education
Contra Costa School of Performing Arts
Walnut Creek, California

Report on State Compliance

We have audited the Contra Costa School of Performing Arts' compliance with the types of compliance requirements described in the *2019-20 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, prescribed in Title 5, *California Code of Regulations*, Section 19810, that could have a direct and material effect on each of the School's state programs identified below for the fiscal year ended June 30, 2020.

Management's Responsibility for State Compliance

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its state programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each applicable program as identified in the State's Audit Guide *2019-20 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance*, prescribed in Title 5, *California Code of Regulations*, Section 19810. 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 State's audit guide *2019-20 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, prescribed in Title 5, *California Code of Regulations*, Section 19810. Those standards and audit guide require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the compliance requirements referred to above that could have a direct and material effect on the state programs noted below. An audit includes examining, on a test basis, evidence about each school's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the School's compliance with those requirements.

In connection with the audit referred to above, we selected and tested transactions and records to determine the School's compliance with state laws and regulations applicable to the following items:

Description	Procedures Performed
Local Education Agencies Other Than Charter Schools	
A. Attendance.....	N/A
B. Teacher Certification and Misassignments.....	N/A
C. Kindergarten Continuance.....	N/A
D. Independent Study.....	N/A
E. Continuation Education.....	N/A
F. Instructional Time.....	N/A
G. Instructional Materials.....	N/A
H. Ratio of Administrative Employees to Teachers.....	N/A
I. Classroom Teacher Salaries.....	N/A
J. Early Retirement Incentive.....	N/A
K. Gann Limit Calculation.....	N/A
L. School Accountability Report Card.....	N/A
M. Juvenile Court Schools.....	N/A
N. Middle or Early College High Schools.....	N/A
O. K-3 Grade Span Adjustment.....	N/A
P. Transportation Maintenance of Effort.....	N/A
Q. Apprenticeship: Related and Supplemental Instruction.....	N/A
R. Comprehensive School Safety Plan.....	N/A
S. District of Choice.....	N/A
School Districts, County Offices of Education, and Charter Schools	
T. California Clean Energy Jobs Act.....	N/A
U. After/Before School Education and Safety Program.....	N/A
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
Charter Schools	
AA. Attendance.....	Yes
BB. Mode of Instruction.....	Yes
CC. Nonclassroom Based Instruction/Independent Study.....	N/A
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

The term N/A is used above to mean either the School did not offer the program during the current fiscal year or the program applies to a different type of local education agency.

Opinion on State Compliance

In our opinion, Contra Costa School of Performing Arts complied, in all material respects, with the compliance requirements referred to above that are applicable to the statutory requirements listed in the schedule above for the year ended June 30, 2020.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of compliance and the results of that testing. This report is an integral part of an audit performed in accordance with *2019-20 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, prescribed in Title 5, *California Code of Regulations*, Section 19810. Accordingly, this report is not suitable for any other purpose.

Wilkinson Hadley King + Collet

El Cajon, California
March 24, 2021

Auditor's Results, Findings & Recommendations

CONTRA COSTA SCHOOL OF PERFORMING ARTS

Schedule of Auditor's Results

Year Ended June 30, 2020

FINANCIAL STATEMENTS

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

STATE AWARDS

Any audit findings disclosed that are required to be reported in accordance with <i>2019-20 Guide for Annual Audits of California K-12 Local Education Agencies?</i>	<u> </u> Yes	<u> X </u> No
Type of auditor's report issued on compliance for state programs:	<u>Unmodified</u>	

CONTRA COSTA SCHOOL OF PERFORMING ARTS

Schedule of Findings and Questioned Costs

Year Ended June 30, 2020

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 *2019-20 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. Finding codes as identified in the *2019-20 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* are as follows:

Five Digit Code	AB 3627 Finding Type
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

CONTRA COSTA SCHOOL OF PERFORMING ARTS

Schedule of Prior Year Audit Findings

Year Ended June 30, 2020

<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