



Contra Costa School of Performing Arts

Regular Board Meeting

Date and Time

Monday November 1, 2021 at 5:30 PM PDT

Location

Meeting ID

meet.google.com/dfh-epoh-yhk

Phone Numbers

(US)+1 413-758-2375

PIN: 113 322 841#

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. 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 cocospa.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 notice is provided one hour prior to the start of the meeting by contacting the Executive Director’s Office at (925) 235-1130.

Agenda

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

	Purpose	Presenter	Time
A. Record Attendance and Guests		Deborah Padberg	1 m
B. Call the Meeting to Order		Deborah Padberg	1 m
C. Approve Minutes - Regular Board of Directors Meeting, October 7, 2021	Approve Minutes	Deborah Padberg	2 m
Approve the minutes of the Regular Board of Directors meeting held on October 7, 2021.			

D. Agenda Review and Adoption	Vote	Deborah Padberg	5 m
The Board will review the agenda and adopt as presented or take action to change the order of items.			

II. PUBLIC COMMENT 5:39 PM

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

III. STANDING COMMITTEES 5:49 PM

A. Academic Excellence Committee	FYI	Tamara Gerlach	5 m
The Board will hear a report from this standing committee and determine whether the committee will continue for the remainder of the school year or be dissolved.			

B. Outreach and Enrollment Committee	FYI	Marie Gil	5 m
The Board will hear a report from this standing committee and determine whether the committee will continue for the remainder of the school year or be dissolved.			

C. Governance Committee	FYI	Heather Vega	5 m
The Board will hear a report from this standing committee and determine whether the committee will continue for the remainder of the school year or be dissolved.			

D. Development Committee	FYI	Deborah Padberg	5 m
The Board will hear a report from this standing committee and determine whether the committee will continue for the remainder of the school year or be dissolved.			

E. Finance Committee	FYI	David Wendt	5 m
The Board will hear a report from this standing committee and determine whether the committee will continue for the remainder of the school year or be dissolved.			

IV. INFORMATION ITEMS 6:14 PM

A. Reopening Update	FYI	Dr. Robert Chalwell	10 m
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	Purpose	Presenter	Time
The Board will hear a report from Executive Director on the 2021-2022 School Reopening which will include a focus on current enrollment.			

B. Accessibility and Supports for English Learners and their Families	Discuss	Marie Gil	15 m
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The Board will discuss the historical, current, and future issues associated with accessibility and supports for English Learners and their Families.

V. ACTION ITEMS

6:39 PM

A. Educator Effectiveness Grant Plan	Vote	Dr. Robert Chalwell	15 m
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The Board will consider for approval the Educator Effectiveness Grant Plan 2021-2022.

B. Update COVID-19 Vaccine Mandate	FYI	Dr. Robert Chalwell	15 m
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The Board will hear an update on the SPA COVID-19 Vaccine Mandate rollout.

C. Revised Brown Act Requirements on Teleconferencing Rules	Vote	Dr. Robert Chalwell	15 m
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The Board will consider for approval the provision in AB 361 to continue using the bill's exemption to the Brown Act teleconferencing rules for an additional 30 days.

VI. STAFF REPORTS

7:24 PM

A. Executive Director Report	FYI	Dr. Robert Chalwell	15 m
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The Board will hear an update on school business from Dr. Chalwell.

B. Financial Report and Update from EdTec	FYI	EdTec Client Mgr	15 m
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The EdTec Client Manager will present to the Board the monthly financial reports and other important updates.

VII. CLOSED SESSION

7:54 PM

A. Public Employment	Vote	Dr. Robert Chalwell	10 m
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Title: Administration
Teachers
Classified

B. Public Employment	Vote	Dr. Robert Chalwell	10 m
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Discipline / Dismissal / Release

C. Conference with Legal Counsel	FYI	Robert Chalwell	10 m
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Anticipated Litigation Significant exposure to litigation pursuant to 54956.9 (b)

	Purpose	Presenter	Time
VIII. RECONVENE TO OPEN SESSION			8:24 PM
A. Report Out	FYI	Deborah Padberg	5 m
The Board will report out on any action taken in closed session.			
IX. Closing Items			8:29 PM
A. Adjourn Meeting		Deborah Padberg	1 m

Cover Sheet

Approve Minutes - Regular Board of Directors Meeting, October 7, 2021

Section:	I. Opening Items
Item: October 7, 2021	C. Approve Minutes - Regular Board of Directors Meeting,
Purpose:	Approve Minutes
Submitted by:	
Related Material:	Minutes for Regular Board Meeting on October 7, 2021



Contra Costa School of Performing Arts

Minutes

Regular Board Meeting

AGENDA - Board of Directors

Date and Time

Thursday October 7, 2021 at 5:30 PM

Location

Meeting ID

meet.google.com/ads-npiy-jfx

Phone Numbers

(US)+1 203-978-3029

PIN: 689 307 937#

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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

R. Chalwell (remote)

Non Voting Members Present

R. Chalwell (remote)

Guests Present

J. Flaner (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 Oct 7, 2021 at 5:33 PM.

C. Approve Minutes - Regular Board of Directors Meeting, September 13, 2021

D. Wendt made a motion to approve the minutes from Regular Board Meeting on 09-13-21.

H. Vega seconded the motion.

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

Roll Call

D. Padberg Aye

H. Vega Aye

M. Gil Aye

D. Wendt Aye

T. Gerlach Aye

D. Approve Minutes - Special Board of Directors Meeting, September 14, 2021

H. Vega made a motion to approve the minutes from Special Board Meeting on 09-14-21.

D. Wendt seconded the motion.

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

Roll Call

M. Gil Aye

D. Padberg Aye

D. Wendt Aye

H. Vega Aye

T. Gerlach Aye

E. Approve Minutes - Board of Directors Retreat, September 21, 2021

H. Vega made a motion to approve the minutes from Board of Directors Retreat on 09-21-21.

T. Gerlach seconded the motion.

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

Roll Call

M. Gil Aye
D. Padberg Aye
H. Vega Aye
T. Gerlach Aye
D. Wendt Abstain

F. Agenda Review and Adoption

D. Wendt made a motion to adopt the agenda as presented.
H. Vega seconded the motion.
The board **VOTED** unanimously to approve the motion.

Roll Call

M. Gil Aye
T. Gerlach Aye
D. Wendt Aye
H. Vega Aye
D. Padberg Aye

II. PUBLIC COMMENT

A. Items on the Agenda

No public comment.

B. Items Not on the Agenda

No public comment.

III. STANDING COMMITTEES

A. Academic Excellence Committee

No report.

B. Outreach and Enrollment Committee

No report.

C. Governance Committee

The Chairperson of the Governance Committee, Heather Vega, recommended that the Board consider dissolving the Governance Committee.

Note: During the Board of Director's Retreat, Board Chair Deborah Padberg tasked each committee chairperson to look at their respective committees to determine if their committee was still viable or if the committee should be considered for dissolution. No timeline was given.

D. Development Committee

No report.

E. Finance Committee

Chairperson David Wendt reported that he has begun receiving the monthly financial reports as soon as they become available from EdTec. He also apprised the Board that the Finance Committee will soon be holding its quarterly meeting.

Of note, Chairperson Wendt is taking under consideration the long-term need to keep this committee active. Further consideration and discussions are needed before making a decision.

IV. INFORMATION ITEMS

A. Reopening Update

Dr. Chalwell announced that SPA continues to report zero cases of COVID with its weekly onsite testing. Vigilant monitoring remains top priority for the safety of students and staff. Outdoor activities have been encouraged as weather permits. Contingency plans have been made for the change in season, with a large outdoor tented area soon available on the SPA campus for staff/student use.

Live performances are planned starting later this month.

B. Recap of the Board of Directors Retreat, September 21, 2021

Dr. Chalwell expressed gratitude to the Board for the opportunity to gather together to discuss ideas and thoughts for the future of SPA.

V. ACTION ITEMS

A. ESSER III Expenditure Plan

D. Wendt made a motion to approve the 2021-2022 ESSER III Expenditure Plan as presented.

H. Vega seconded the motion.

Discussion: Dr. Chalwell indicated that the expenditure plan for 2021-2022 is \$100,000. Discussion on how the remaining funds will be spent will be discussed at a future Board meeting next year.

The Board reviewed and discussed in detail how the Elementary and Secondary School Emergency Relief (ESSER) III funds will be used to address students' academic, social, emotional, and mental health needs, as well as any opportunity gaps that existed before, and were worsened by, the COVID-19 pandemic.

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

Roll Call

M. Gil Aye
T. Gerlach Aye
D. Padberg Aye
H. Vega Aye
D. Wendt Aye

B. COVID-19 Vaccine Mandate

D. Wendt made a motion to approve the amended version of SPA's COVID-19 Vaccine Mandate.

H. Vega seconded the motion.

Discussion: The Board reviewed and considered for approval the COVID-19 Vaccine Mandate. After a thorough discussion, the Board amended the mandate. A copy of the amended mandate is attached.

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

Roll Call

M. Gil Aye
D. Padberg Aye

Roll Call

D. Wendt Aye
T. Gerlach Aye
H. Vega Aye

C. Revised Brown Act Requirements on Teleconferencing Rules

H. Vega made a motion to to approve the provision in AB 361 to continue using the bill's exemption to the Brown Act teleconferencing rules for an additional 30 days.

D. Wendt seconded the motion.

Discussion: The Board of Directors discussed and considered for approval the revised Brown Act requirements on teleconferencing rules as set forth in AB 361. 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

VI. STAFF REPORTS

A. Executive Director Report

Executive Director addressed the Board with an update on the enrollment levels at SPA. This will be an agenda item at the November Board Meeting.

The staff expressed it's appreciation for the Staff Wellness Afternoon that recently took place. Plans for future Wellness Afternoon's are in the works.

B. Financial Report and Update from EdTec

Madhu Muppidi, EdTec Client Manager, presented the monthly financials to the Board.

VII. CLOSED SESSION

A. Public Employment

The Board of Directors entered into Closed Session.

B. Public Employee

The Board of Directors entered into Closed Session.

C. Conference with Legal Counsel

No item.

VIII. RECONVENE TO OPEN SESSION

A. Report Out

The Board Chair reported that no actions was action taken during closed session.

IX. 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 7:55 PM.

Respectfully Submitted,
D. Padberg

Cover Sheet

Revised Brown Act Requirements on Teleconferencing Rules

Section: V. ACTION ITEMS
Item: C. Revised Brown Act Requirements on Teleconferencing
Rules
Purpose: Vote
Submitted by:
Related Material:
Revised Brown Act Requirements on Teleconferencing Rules.pdf



Revised Brown Act Requirements on Teleconferencing Rules

The Governing Board of the Contra Costa School of Performing Arts determines, in accordance with Government Code Section 54953(e)(1)(B), that meeting in person would present imminent risks to the health or safety of attendees. Pursuant to Government Code Section 54953(e)(3), the Board has also reconsidered the circumstances of the State of Emergency declared by the Governor on March 4, 2020, and finds the State of Emergency continues to directly impact the ability of the Directors to meet safely in person and/or that State or local officials continue to impose or recommend measures to promote social distancing.

Cover Sheet

Financial Report and Update from EdTec

Section:	VI. STAFF REPORTS
Item:	B. Financial Report and Update from EdTec
Purpose:	FYI
Submitted by:	
Related Material:	CCSPA September Financials for November Board Meeting.pdf CCSPA November Board Meeting (September Financials).pdf

Contra Costa School of Performing Arts Board Financial Update

MADHULIKHA MUPPIDI

NOVEMBER 1, 2021





Contents

1. 2021-22 Financial Update

- A. Forecast Update
- B. Cash Flow Projections
- C. Debt Covenants
- D. Restricted Funding Plans

2. Exhibits

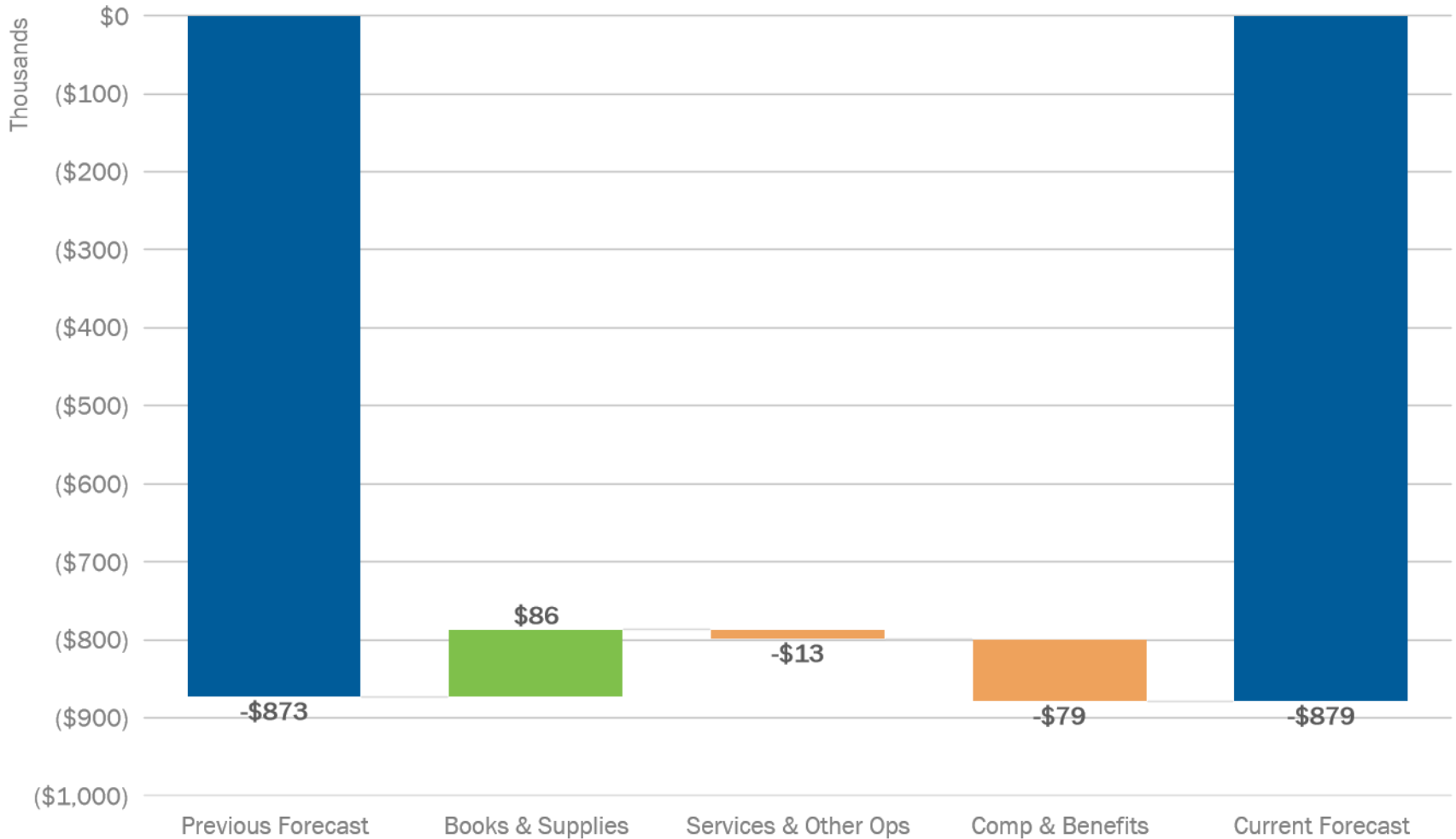
- A. YTD Financials
- B. Cash Flow
- C. Balance Sheet

2021-22



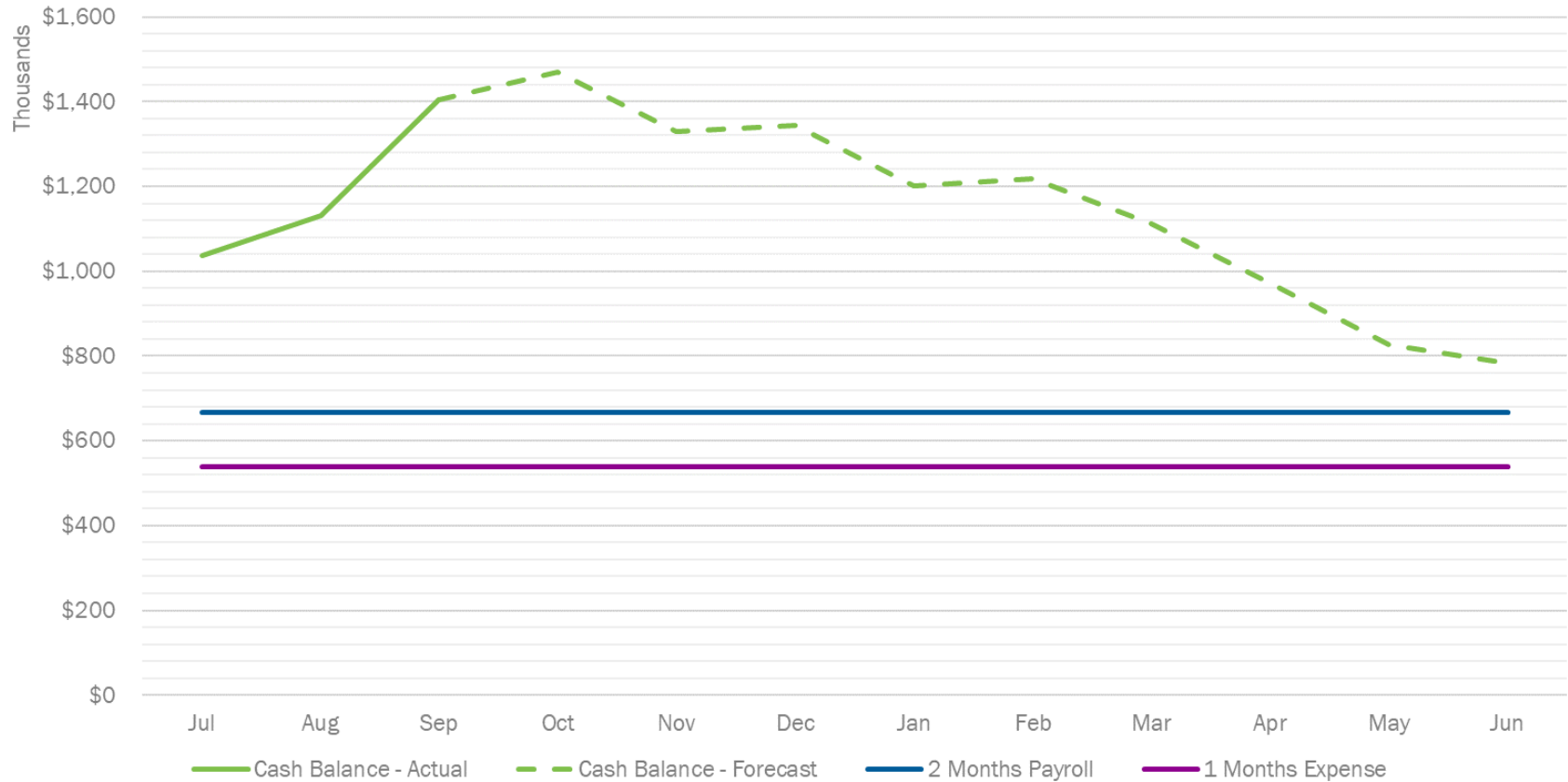
2021-22 Forecast Update

Operating income decrease of 6K since previous forecast



2021-22 Monthly Cash Balance

Cash flow drop in spring due to enrollment/ADA decrease



Debt Covenants

CCSPA meets minimum DSCR and DCOH for testing period ending 9/30/21

Debt Service Coverage Ratio

- Minimum requirement is 1.10x for FY22 (1.20x in FY23)
- Checked annually based on audited financial statements and quarterly on a rolling 12-month basis
- Projecting 0.35x debt service coverage for FY22 based on current forecast

Days Cash On Hand

- Minimum requirement of 25 days (FY22), 35 days (FY23), 45 days (FY24)
- Checked quarterly based on board financial report (cash flow)
- Projecting 76 days of cash on hand on Dec 31 and 44 days cash on hand on June 30

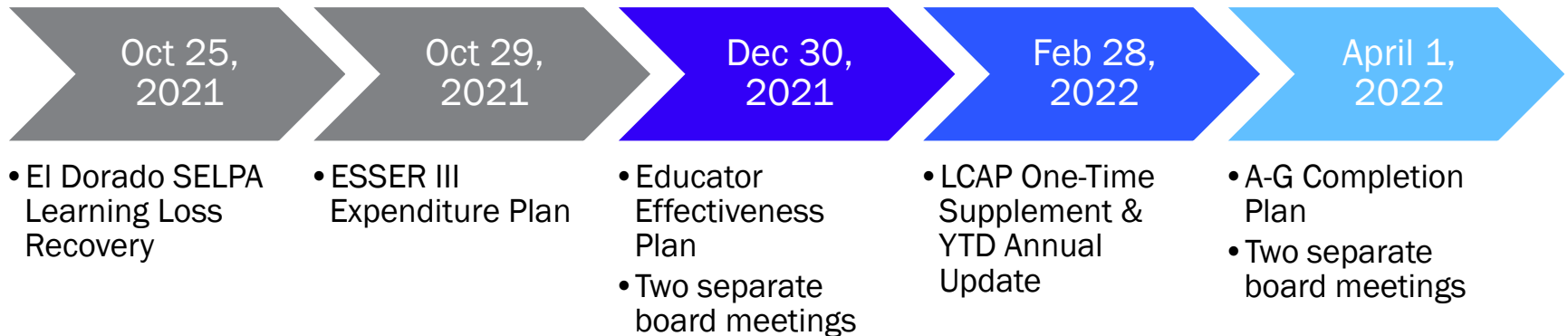
Failure to Meet Covenants

- If DSCR falls below 1.10x for any testing period in FY22, CCSPA is at risk of defaulting
- Failure to meet bond covenants shall trigger the selection of a financial consultant
- Minimum operating income needed in FY22 to meet DSCR is -450K (current operating income is at -879K)



Plans Due Throughout 2021-22

All plans **with the exception of El Dorado funds** require board approval



Contra Costa School of the Performing Arts
Income Statement
As of Sep FY2022

	Actual			YTD	Budget							
	Jul	Aug	Sep		Actual YTD	Approved Budget v1	Previous Forecast	Current Forecast	Previous Forecast vs. Current Forecast	Approved Budget v1 vs. Current Forecast	Current Forecast Remaining	% Current Forecast Spent
SUMMARY												
Revenue												
LCFF Entitlement	-	221,369	342,811	564,180	4,736,468	4,005,569	4,005,569	-	(730,899)	3,441,389	14%	
Federal Revenue	-	-	20,043	20,043	253,654	253,264	253,264	-	(390)	233,221	8%	
Other State Revenues	15,057	15,057	27,103	57,217	880,539	1,017,685	1,017,685	-	137,146	960,468	6%	
Local Revenues	1,109	21,442	13,215	35,767	193,069	173,399	173,399	-	(19,671)	137,632	21%	
Fundraising and Grants	1,903	12,198	3,847	17,948	159,680	147,280	147,280	-	(12,400)	129,332	12%	
Total Revenue	18,069	270,066	407,020	695,155	6,223,411	5,597,197	5,597,197	-	(626,214)	4,902,042	12%	
Expenses												
Compensation and Benefits	157,013	307,183	322,463	786,659	3,794,631	3,925,254	4,004,655	(79,402)	(210,025)	3,217,997	20%	
Books and Supplies	19,354	23,880	45,982	89,215	399,096	364,925	278,459	86,465	120,637	189,244	32%	
Services and Other Operating Expenditures	127,326	160,920	237,889	526,134	2,141,630	2,132,599	2,145,149	(12,550)	(3,518)	1,619,015	25%	
Depreciation	4,565	4,565	4,565	13,694	47,671	47,671	47,671	-	-	33,977	29%	
Other Outflows	893	1,359	1,398	3,650	-	-	-	-	-	(3,650)		
Total Expenses	309,151	497,905	612,296	1,419,352	6,383,028	6,470,448	6,475,934	(5,487)	(92,906)	5,056,583	22%	
Operating Income	(291,082)	(227,839)	(205,276)	(724,197)	(159,617)	(873,251)	(878,738)	(5,487)	(719,120)	(154,541)		
Fund Balance												
Beginning Balance (Unaudited)					1,069,909	1,158,535	1,158,535					
Operating Income					(159,617)	(873,251)	(878,738)					
Ending Fund Balance					910,292	285,284	279,797					
Fund Balance as a % of Expenses						14%	4%			4%		

Contra Costa School of the Performing Arts
Income Statement
As of Sep FY2022

	Actual			YTD	Budget							
	Jul	Aug	Sep	Actual YTD	Approved	Previous	Current	Previous	Approved	Current	% Current	
					Budget v1	Forecast	Forecast	Forecast vs. Current Forecast	Budget v1 vs. Current Forecast	Forecast Remaining	Forecast Spent	
KEY ASSUMPTIONS												
Enrollment Summary												
4-6					95	83	83	-		(12)		
7-8					198	190	190	-		(8)		
9-12					226	170	170	-		(56)		
Total Enrolled					519	443	443	-		(76)		
ADA %												
4-6					95.0%	95.0%	95.0%	0.0%		0.0%		
7-8					95.0%	95.0%	95.0%	0.0%		0.0%		
9-12					95.0%	95.0%	95.0%	0.0%		0.0%		
Average ADA %					95.0%	95.0%	95.0%	0.0%		0.0%		
ADA												
4-6					90.25	78.85	78.85	-		(11.40)		
7-8					188.10	180.50	180.50	-		(7.60)		
9-12					214.70	161.50	161.50	-		(53.20)		
Total ADA					493.05	420.85	420.85	-		(72.20)		

Contra Costa School of the Performing Arts
Income Statement
As of Sep FY2022

		Actual			YTD	Budget						
		Jul	Aug	Sep	Actual YTD	Approved Budget v1	Previous Forecast	Current Forecast	Previous Forecast vs. Current	Approved Budget v1 vs. Current	Current Forecast Remaining	% Current Forecast Spent
REVENUE												
LCFF Entitlement												
8011	Charter Schools General Purpose Entitlement - State Aid	-	99,928	99,928	199,856	2,287,977	1,935,500	1,935,500	-	(352,476)	1,735,644	10%
8012	Education Protection Account Entitlement	-	-	-	-	98,610	84,170	84,170	-	(14,440)	84,170	0%
8096	Charter Schools in Lieu of Property Taxes	-	121,441	242,883	364,324	2,349,881	1,985,899	1,985,899	-	(363,983)	1,621,575	18%
SUBTOTAL - LCFF Entitlement		-	221,369	342,811	564,180	4,736,468	4,005,569	4,005,569	-	(730,899)	3,441,389	14%
Federal Revenue												
8181	Special Education - Entitlement	-	-	-	-	57,500	57,500	57,500	-	-	57,500	0%
8220	Child Nutrition Programs	-	-	-	-	24,134	20,600	20,600	-	(3,534)	20,600	0%
8291	Title I	-	-	-	-	35,433	38,177	38,177	-	2,744	38,177	0%
8292	Title II	-	-	-	-	8,112	8,512	8,512	-	400	8,512	0%
8294	Title IV	-	-	-	-	10,000	10,000	10,000	-	-	10,000	0%
8299	All Other Federal Revenue	-	-	20,043	20,043	118,475	118,475	118,475	-	-	98,432	17%
SUBTOTAL - Federal Revenue		-	-	20,043	20,043	253,654	253,264	253,264	-	(390)	233,221	8%
Other State Revenue												
8381	Special Education - Entitlement (State)	15,057	15,057	27,103	57,217	312,781	300,908	300,908	-	(11,873)	243,691	19%
8382	Special Education Reimbursement (State)	-	-	-	-	216,000	216,000	216,000	-	-	216,000	0%
8520	Child Nutrition - State	-	-	-	-	1,817	1,551	1,551	-	(266)	1,551	0%
8550	Mandated Cost Reimbursements	-	-	-	-	12,483	12,554	12,554	-	72	12,554	0%
8560	State Lottery Revenue	-	-	-	-	102,479	100,220	100,220	-	(2,259)	100,220	0%
8590	CARES Act	-	-	-	-	234,980	386,453	386,453	-	151,473	386,453	0%
SUBTOTAL - Other State Revenue		15,057	15,057	27,103	57,217	880,539	1,017,685	1,017,685	-	137,146	960,468	6%
Local Revenue												
8634	Food Service Sales	-	-	-	-	60,894	51,977	51,977	-	(8,917)	51,977	0%
8660	Interest	-	-	-	-	4	4	4	-	-	4	0%
8693	Field Trips	-	-	-	-	73,438	62,684	62,684	-	(10,754)	62,684	0%
8699	All Other Local Revenue	-	13,472	7,743	21,215	28,734	28,734	28,734	-	-	7,519	74%
8701	8701 - Student Production/Event Revenue	-	-	-	-	30,000	30,000	30,000	-	-	30,000	0%
8999	Uncategorized Revenue	1,109	7,970	5,473	14,552	-	-	-	-	-	(14,552)	
SUBTOTAL - Local Revenue		1,109	21,442	13,215	35,767	193,069	173,399	173,399	-	(19,671)	137,632	21%
Fundraising and Grants												
8802	8802 - Donations - Private (Foundation Grants)	-	-	-	-	75,000	75,000	75,000	-	-	75,000	0%
8803	8803 - Fundraising (school Site)	1,903	12,198	3,847	17,948	84,680	72,280	72,280	-	(12,400)	54,332	25%
SUBTOTAL - Fundraising and Grants		1,903	12,198	3,847	17,948	159,680	147,280	147,280	-	(12,400)	129,332	12%
TOTAL REVENUE		18,069	270,066	407,020	695,155	6,223,411	5,597,197	5,597,197	-	(626,214)	4,902,042	12%

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Income Statement
As of Sep FY2022**

	Actual			YTD	Budget							
	Jul	Aug	Sep	Actual YTD	Approved Budget v1	Previous Forecast	Current Forecast	Previous Forecast vs. Current Forecast	Approved Budget v1 vs. Current Forecast	Current Forecast Remaining	% Current Forecast Spent	
EXPENSES												
Compensation & Benefits												
Certificated Salaries												
1100 Teachers Salaries	25,434	110,964	111,883	248,282	1,182,519	1,476,265	1,481,265	(5,000)	(298,747)	1,232,984	17%	
1101 Teacher - Bonus	-	-	-	-	7,000	7,000	10,000	(3,000)	(3,000)	10,000	0%	
1103 Teacher - Substitute Pay	-	-	-	-	20,000	20,000	20,000	-	-	20,000	0%	
1148 Teacher - Special Ed	-	6,022	3,011	9,033	120,000	127,445	127,445	-	(7,445)	118,411	7%	
1150 Teacher - Custom 1	-	27,964	29,482	57,445	348,001	77,449	86,629	(9,180)	261,371	29,184	66%	
1200 Certificated Pupil Support Salaries	18,016	22,559	22,547	63,121	395,097	405,143	405,143	-	(10,046)	342,022	16%	
1300 Certificated Supervisor & Administrator Salaries	37,202	42,302	42,302	121,806	503,916	503,916	503,916	-	-	382,110	24%	
1980 Other Cert - Custom 5	-	-	3,011	3,011	-	-	-	-	-	(3,011)	-	
SUBTOTAL - Certificated Salaries	80,652	209,811	212,236	502,699	2,576,533	2,617,219	2,634,399	(17,180)	(57,866)	2,131,700	19%	
Classified Salaries												
2100 Classified Instructional Aide Salaries	1,170	17,835	20,685	39,690	153,481	189,324	216,072	(26,747)	(62,590)	176,382	18%	
2300 Classified Supervisor & Administrator Salaries	4,508	5,833	6,281	16,622	-	70,000	70,000	-	(70,000)	53,378	24%	
2400 Classified Clerical & Office Salaries	11,592	13,540	13,102	38,234	201,652	164,680	192,642	(27,962)	9,011	154,408	20%	
2935 Other Classified - Substitute	-	-	173	173	-	-	-	-	-	(173)	-	
SUBTOTAL - Classified Salaries	17,270	37,209	40,239	94,718	355,134	424,004	478,713	(54,709)	(123,579)	383,996	20%	
Employee Benefits												
3100 STRS	13,646	34,033	34,009	81,688	426,742	429,729	431,083	(1,354)	(4,341)	349,394	19%	
3300 OASDI-Medicare-Alternative	2,477	6,112	6,468	15,057	67,901	75,188	80,191	(5,004)	(12,290)	65,134	19%	
3400 Health & Welfare Benefits	35,271	19,711	21,052	76,034	290,122	298,655	298,655	-	(8,533)	222,621	25%	
3500 Unemployment Insurance	(0)	0	0	0	31,136	31,752	31,830	(77)	(694)	31,830	0%	
3600 Workers Comp Insurance	7,623	-	8,127	15,750	43,975	45,618	46,697	(1,078)	(2,722)	30,946	34%	
3900 Other Employee Benefits	74	307	331	712	3,088	3,088	3,088	-	-	2,376	23%	
SUBTOTAL - Employee Benefits	59,092	60,163	69,987	189,242	862,964	884,030	891,543	(7,513)	(28,579)	702,301	21%	
Books & Supplies												
4200 Books & Other Reference Materials	-	206	70	276	3,299	3,299	3,299	-	-	3,023	8%	
4300 Materials & Supplies	1,613	2,271	1,156	5,039	99,035	87,462	50,301	37,160	48,734	45,262	10%	
4315 Custodial Supplies	-	33	-	33	7,396	6,313	6,313	-	1,083	6,280	1%	
4320 Educational Software	690	10,958	29,984	41,632	45,000	45,000	45,000	-	-	3,368	93%	
4325 Instructional Materials & Supplies	6,847	6,193	2,365	15,405	61,631	52,606	30,301	22,305	31,330	14,897	51%	
4410 Classroom Furniture, Equipment & Supplies	13	275	1,892	2,180	47,000	47,000	20,000	27,000	27,000	17,820	11%	
4420 Computers: individual items less than \$5k	10,192	3,943	61	14,195	15,950	20,000	20,000	-	(4,050)	5,805	71%	
4430 Non Classroom Related Furniture, Equipment & Supplies	-	-	37	37	6,835	6,835	6,835	-	-	6,798	1%	
4710 Student Food Services	-	-	10,418	10,418	112,950	96,410	96,410	-	16,540	85,992	11%	
SUBTOTAL - Books and Supplies	19,354	23,880	45,982	89,215	399,096	364,925	278,459	86,465	120,637	189,244	32%	
Services & Other Operating Expenses												
5200 Travel & Conferences	-	707	-	707	20,000	20,000	20,000	-	-	19,293	4%	
5300 Dues & Memberships	-	1,850	12,544	14,394	15,000	15,000	15,000	-	-	606	96%	
5400 Insurance	6,407	2,443	43,936	52,786	63,960	63,960	63,960	-	(0)	11,174	83%	
5515 Janitorial, Gardening Services & Supplies	6,943	8,339	12,573	27,855	94,554	105,000	105,000	-	(10,446)	77,145	27%	
5535 Utilities - All Utilities	1,118	12,489	21,078	34,684	165,000	165,000	165,000	-	-	130,316	21%	
5605 Equipment Leases	330	451	1,097	1,879	20,000	20,000	20,000	-	-	18,121	9%	
5610 Rent	85,885	85,885	90,385	262,154	1,045,944	1,045,944	1,045,944	-	-	783,791	25%	
5615 Repairs and Maintenance - Building	3,709	5,314	4,990	14,012	30,000	30,000	30,000	-	-	15,988	47%	
5631 Other Space Rental	-	5,600	5,600	11,200	20,600	20,600	33,150	(12,550)	(12,550)	21,950	34%	
5803 Accounting Fees	-	-	-	-	10,700	10,700	10,700	-	-	10,700	0%	

**Contra Costa School of the Performing Arts
Income Statement
As of Sep FY2022**

		Actual			YTD	Budget						
		Jul	Aug	Sep	Actual YTD	Approved Budget v1	Previous Forecast	Current Forecast	Previous Forecast vs. Current Forecast	Approved Budget v1 vs. Current Forecast	Current Forecast Remaining	% Current Forecast Spent
5809	Banking Fees	35	36	65	136	1,000	1,000	1,000	-	-	864	14%
5812	Business Services	12,024	12,024	12,024	36,072	147,789	145,861	145,861	-	1,928	109,789	25%
5815	Consultants - Instructional	-	248	1,628	1,875	20,000	20,000	20,000	-	-	18,125	9%
5820	Consultants - Non Instructional - Custom 1	500	-	250	750	30,000	30,000	30,000	-	-	29,250	3%
5824	District Oversight Fees	1,500	-	50	1,550	48,865	41,556	41,556	-	7,309	40,006	4%
5830	Field Trips Expenses	-	-	-	-	91,797	78,355	78,355	-	13,442	78,355	0%
5839	Fundraising Expenses	50	50	611	711	10,000	10,000	10,000	-	-	9,289	7%
5843	Interest - Loans Less than 1 Year	-	-	-	-	2,064	2,064	2,064	-	-	2,064	0%
5845	Legal Fees	-	15,093	598	15,691	100,000	100,000	100,000	-	-	84,309	16%
5851	Marketing and Student Recruiting	184	1,233	22	1,439	30,000	30,000	30,000	-	-	28,561	5%
5857	Payroll Fees	339	389	390	1,119	4,893	4,893	4,893	-	-	3,774	23%
5861	Prior Yr Exp (not accrued)	0	558	-	558	-	558	558	-	(558)	-	100%
5863	Professional Development	500	500	20,384	21,384	25,000	28,000	28,000	-	(3,000)	6,616	76%
5869	Special Education Contract Instructors	-	-	2,225	2,225	20,000	20,000	20,000	-	-	17,775	11%
5872	Special Education Encroachment	-	-	-	-	11,108	10,752	10,752	-	356	10,752	0%
5881	Student Information System	1,083	1,083	1,083	3,250	16,500	16,500	16,500	-	-	13,250	20%
5887	Technology Services	4,400	4,400	4,400	13,200	70,000	70,000	70,000	-	-	56,800	19%
5900	Communications	2,320	2,228	1,841	6,388	26,856	26,856	26,856	-	-	20,468	24%
5915	Postage and Delivery	-	-	115	115	-	-	-	-	-	(115)	
SUBTOTAL - Services & Other Operating Exp.		127,326	160,920	237,889	526,134	2,141,630	2,132,599	2,145,149	(12,550)	(3,518)	1,619,015	25%
Capital Outlay & Depreciation												
6900	Depreciation	4,565	4,565	4,565	13,694	47,671	47,671	47,671	-	-	33,977	29%
SUBTOTAL - Capital Outlay & Depreciation		4,565	4,565	4,565	13,694	47,671	47,671	47,671	-	-	33,977	29%
Other Outflows												
7438	Long term debt - Interest	-	-	146	146	-	-	-	-	-	(146)	
7999	Uncategorized Expense	893	1,359	1,252	3,504	-	-	-	-	-	(3,504)	
SUBTOTAL - Other Outflows		893	1,359	1,398	3,650	-	-	-	-	-	(3,650)	
TOTAL EXPENSES		309,151	497,905	612,296	1,419,352	6,383,028	6,470,448	6,475,934	(5,487)	(92,906)	5,056,583	22%

Contra Costa School of the Perform
Monthly Cash Forecast
As of Sep FY2022

	2021-22													
	Actuals & Forecast												Forecast	Remaining Balance
	Jul Actuals	Aug Actuals	Sep Actuals	Oct Forecast	Nov Forecast	Dec Forecast	Jan Forecast	Feb Forecast	Mar Forecast	Apr Forecast	May Forecast	Jun Forecast		
Beginning Cash	1,222,950	1,037,941	1,131,664	1,404,113	1,468,555	1,330,152	1,343,580	1,200,108	1,217,099	1,111,120	971,563	825,719		
REVENUE														
LCFF Entitlement	-	221,369	342,811	538,017	344,726	344,726	366,561	468,367	299,041	318,499	299,041	299,041	4,005,569	163,370
Federal Revenue	-	-	20,043	3,433	15,889	1,717	1,717	15,889	1,717	30,467	15,889	1,717	253,264	144,788
Other State Revenue	15,057	15,057	27,103	24,823	24,694	423,701	24,694	58,037	121,705	30,288	58,037	154,870	1,017,685	39,622
Other Local Revenue	1,109	21,442	13,215	2,357	16,909	16,909	16,909	16,909	16,909	16,909	16,909	16,909	173,399	-
Fundraising & Grants	1,903	12,198	3,847	14,370	14,370	14,370	14,370	14,370	14,370	14,370	14,370	14,370	147,280	-
TOTAL REVENUE	18,069	270,066	407,020	583,000	416,588	801,423	424,251	573,572	453,742	410,533	404,246	486,908	5,597,197	347,779
EXPENSES														
Certificated Salaries	80,652	209,811	212,236	232,512	235,523	243,023	235,523	235,523	235,523	235,523	235,523	243,023	2,634,399	-
Classified Salaries	17,270	37,209	40,239	42,513	42,685	42,685	42,685	42,685	42,685	42,685	42,685	42,685	478,713	-
Employee Benefits	59,092	60,163	69,987	81,604	80,013	81,364	92,744	81,604	81,604	75,635	75,635	52,098	891,543	-
Books & Supplies	19,354	23,880	45,982	30,561	19,835	19,835	19,835	19,835	19,835	19,835	19,835	19,835	278,459	-
Services & Other Operating Expenses	127,326	160,920	237,889	170,828	181,119	181,119	181,119	181,119	184,258	180,596	180,596	175,266	2,145,149	2,994
Capital Outlay & Depreciation	4,565	4,565	4,565	2,196	3,973	3,973	3,973	3,973	3,973	3,973	3,973	3,973	47,671	-
Other Outflows	893	1,359	1,398	(3,650)	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENSES	309,151	497,905	612,296	556,565	563,149	572,000	575,880	564,740	567,879	558,248	558,248	536,881	6,475,934	2,994
Operating Cash Inflow (Outflow)	(291,082)	(227,839)	(205,276)	26,435	(146,561)	229,423	(151,630)	8,832	(114,136)	(147,715)	(154,001)	(49,973)	(878,738)	344,785
Revenues - Prior Year Accruals	73,417	328,834	438,923	115,519	-	-	-	-	-	-	-	-	-	-
Other Assets	29,485	-	-	-	-	-	-	-	-	-	-	-	-	-
Fixed Assets	4,565	4,565	4,565	2,196	3,973	3,973	3,973	3,973	3,973	3,973	3,973	3,973	3,973	-
Expenses - Prior Year Accruals	-	(45,803)	(2,211)	14,397	-	-	-	-	-	-	-	-	-	-
Accounts Payable - Current Year	(71,016)	(12,305)	-	(98,290)	-	-	-	-	-	-	-	-	-	-
Summerholdback for Teachers	(37,888)	6,633	5,143	4,185	4,185	4,185	4,185	4,185	4,185	4,185	4,185	4,185	-	-
Loans Payable (Long Term)	-	-	(8,333)	-	-	-	-	-	-	-	-	-	-	-
Other Liabilities	107,510	39,639	39,638	-	-	(224,153)	-	-	-	-	-	-	-	-
Ending Cash	1,037,941	1,131,664	1,404,113	1,468,555	1,330,152	1,343,580	1,200,108	1,217,099	1,111,120	971,563	825,719	783,904		
Days Cash on Hand	59	64	79	83	75	76	68	69	63	55	47	44		

Contra Costa School of the Performing Arts
Balance Sheet
As of Sep FY2022

	Jun FY2021	Sep FY2022
ASSETS		
Cash Balance	1,222,950	1,404,113
Accounts Receivable	954,975	113,802
Other Current Assets	2,515	2,515
Prepays	29,485	-
Fixed Assets, Net	82,131	68,437
Due From Others	3,809	3,809
TOTAL ASSETS	2,295,866	1,592,676
LIABILITIES & EQUITY		
Accounts Payable	240,248	130,139
Deferred Revenue	202,528	224,153
Current Loans and Other Payables	644,547	762,372
Long-Term Loans and Other Liabilities	50,008	41,675
Beginning Net Assets	500,958	1,158,534
Net Income (Loss) to Date	657,576	(724,197)
TOTAL LIABILITIES & EQUITY	2,295,866	1,592,676