



Contra Costa School of Performing Arts

Regular Board Meeting

Date and Time

Tuesday February 15, 2022 at 5:30 PM PST

Location

Join Zoom Meeting

<https://us06web.zoom.us/j/84484904700?pwd=WjdRd3U2QXY0V01PSDQvb3BoTmd5Zz09>

Meeting ID: 844 8490 4700

Passcode: 455774

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. When translation services are utilized to support the participation of a primary Speaker, the translator will be afforded the same duration of time as the primary Speaker. 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

	Purpose	Presenter	Time
Opening Items			
A. Record Attendance and Guests		Deborah Padberg	1 m
B. Call the Meeting to Order		Deborah Padberg	1 m
C. Approve Minutes	Approve Minutes	Deborah Padberg	5 m
<p>The Board will consider the approval of the minutes from the Regular Board of Directors meeting held on January 18, 2022.</p> <p style="padding-left: 40px;">Approve minutes for Regular Board Meeting on January 18, 2022</p>			
D. Agenda Review and Adoption	Vote	Deborah Padberg	5 m
<p>The Board will review the agenda and adopt as presented or take action to change the order of items.</p>			
II. Public Comments			5:42 PM
A. Items on the Agenda	FYI	Deborah Padberg	6 m
B. Items Not on the Agenda	FYI	Deborah Padberg	4 m
III. Standing Committees			5:52 PM
A. Finance Committee	FYI	David Wendt	5 m
<p>The Board will hear a report from the Finance Committee.</p>			
IV. Informational Items			5:57 PM
<p>The Board will hear presentations and updates on salient matters.</p>			
A. Regular Board Meeting Schedule	FYI	Robert Chalwell	5 m
<p>The Board will hear an update on the proposal to change the Regular Board Meeting dates.</p>			
B. Disclosable Public Records	FYI	Deborah Padberg	5 m
<p>The Board will hear the legal guidance governing the provision of disclosable public records.</p>			
C. Staff Presentations on DEI Initiatives at SPA and Black History Celebration Events	FYI	Robert Chalwell	10 m
<p>The Board will hear updates and presentations on the work of the DEI Committee and ongoing celebrations of historically marginalized communities and cultures in the everyday life of SPA.</p>			
D. Prospective Board Member Interviews	Discuss	Deborah Padberg	40 m

	Purpose	Presenter	Time
The Board will interview prospective candidates for Board Membership.			
E. LCAP Supplemental	FYI	Robert Chalwell	10 m
The Board will hear a presentation on the 2021-2022 LCAP Supplement.			
F. LGBTQ Minus Tobacco	FYI	Jimmy Ancira	30 m
The Board will hear a presentation provided by the non-profit organization LGBTQ Minus Tobacco on the tobacco industry's long history of targeting LGBTQ and other minority communities, and how our youth are impacted by tobacco products.			

V. ACTION ITEMS 7:37 PM

A. Revised Brown Act Requirements on Teleconferencing Rules	Vote	Dr. Robert Chalwell	5 m
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.			
B. Board Member Appointment	Vote	Deborah Padberg	10 m
The Board will take action on the appointment of a new member of the Board of Directors for a new two (2) year term.			

VI. STAFF REPORTS 7:52 PM

A. Executive Director Report	FYI	Dr. Robert Chalwell	15 m
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
The EdTec Client Manager will present to the Board the monthly financial reports and other important updates.			

VII. CLOSED SESSION 8:22 PM

A. Public Employment	Vote	Dr. Robert Chalwell	10 m
Title: Administration Teachers Classified			
B. Public Employment	Discuss	Deborah Padberg	10 m
Employment			

VIII. RECONVENE TO OPEN SESSION 8:42 PM

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

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

IX. Closing Items			8:47 PM
A. Adjourn Meeting		Deborah Padberg	1 m

Cover Sheet

Approve Minutes

Section: I. Opening Items
Item: C. Approve Minutes
Purpose: Approve Minutes
Submitted by:
Related Material: Minutes for Regular Board Meeting on January 18, 2022

APPROVED



Contra Costa School of Performing Arts

Minutes

Regular Board Meeting

Date and Time

Tuesday January 18, 2022 at 5:30 PM

Location

Meeting ID

meet.google.com/jbu-iqto-fyg

Phone Numbers

(US)+1 469-530-0864

PIN: 134 824 513#

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Directors Present

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

Directors Absent

None

Ex Officio Members Present

R. Chalwell (remote)

Non Voting Members Present

R. Chalwell (remote)

Guests Present

J. Flaner (remote), K. Aozasa (remote), M. Muppidi (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 Tuesday Jan 18, 2022 at 5:32 PM.

C. Approve Minutes

D. Wendt made a motion to approve the minutes from Regular Board Meeting on 12-06-21.

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

D. Approve Minutes

H. Vega made a motion to approve the minutes from Special Board of Directors Meeting on 12-20-21.

D. Wendt seconded the motion.

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

Roll Call

D. Wendt Aye

T. Gerlach Absent

H. Vega Aye

D. Padberg Aye

M. Gil Aye

E. Agenda Review and Adoption

D. Wendt made a motion to to adopt the agenda as presented.

H. Vega seconded the motion.

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

Roll Call

M. Gil Aye
H. Vega Aye
D. Padberg Aye
D. Wendt 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. Finance Committee

Finance Committee chairperson David Wendt announced that the quarterly Investors meeting will be taking place within the next month.

IV. INFORMATIONAL ITEMS

A. Regular Meeting Day

Dr. Chalwell presented a suggestion that was proposed to him about changing the regular board meeting date. A proposal to change the date from the 1st Monday of every month to either the 1st Tuesday of every month or the 2nd Monday of every month, with the meeting time remaining the same. A short discussion followed with no objections to changing the regular monthly meeting date, which could happen as soon as February's meeting. The Board asked that sufficient notice of any meeting date changes be given to parents and the public.

V. ACTION ITEMS

A. Revised Brown Act Requirements on Teleconferencing Rules

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

Roll Call

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

VI. STAFF REPORTS

A. Executive Director Report

Dr. Chalwell announced to the Board of Directors that his report this month will be presented by various staff members and parents of SPA to give the Board a perspective of the pulse of the day-to-day operations and events of the school

from their view. A wide selection of staff and parents addressed the board and fielded questions from the Board members. Upon closing, the Board expressed their appreciation for staff and parents taking time to share their experiences with them tonight. Dr. Chalwell also expressed his gratitude to all for working together.

B. Financial Report and Update from EdTec

The Board expressed concern about a broken link to the monthly financial statements, which prevented the Board members and the public from accessing the document prior to the meeting. To avoid any open meeting law requirements, the monthly financial statements were not reviewed or discussed at this meeting.

EdTec manager Madhulikha Muppidi presented the Powerpoint presentation to the Board.

VII. CLOSED SESSION

A. Public Employment

The Board of Directors entered into closed session.

B. Public Employment

The Board of Directors entered into closed session.

VIII. RECONVENE TO OPEN SESSION

A. Report Out

The Board took action on the following contracts and releases submitted and unanimously approved as presented:

2020-2021:

New Employment:
Instructional Assistant
Instructor
Coordinator Special Education

Renewal/Pay Increase/Decrease:
Instructional Assistant
Coordinator Education Specialist
Education Specialist
Instructional Assistant
Instructional Assistant

Employee Discipline/Release:
Instructional Assistant
Director of Special Education & Student Services

2022:

New Employment:
Director of Operations

Registrar
Teacher

Renewal/Pay Increase/Decrease:
Coordinator Education Specialist
Music Instructor
Teacher

Employee Discipline/Release:
Teacher
Registrar
Teacher
Teacher

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 7:23 PM.

Respectfully Submitted,
D. Padberg

Cover Sheet

LCAP Supplemental

Section: IV. Informational Items
Item: E. LCAP Supplemental
Purpose: FYI
Submitted by:
Related Material:
[2022_Supplement_to_Annual_Update_for_2021-22_LCAP_Contra_Costa_School_of_Performing_Arts_20220210.pdf](#)
[COCOSPA_LCAP Mid Year Report Slides.pdf](#)

Supplement to the Annual Update to the 2021–22 Local Control and Accountability Plan

Local Educational Agency (LEA) Name	Contact Name and Title	Email and Phone
Contra Costa School of Performing Arts	Robert Chalwell Executive Director	robert.chalwell@cocospa.org (925) 235-1130

California’s 2021–22 Budget Act, the federal American Rescue Plan Act of 2021, and other state and federal relief acts have provided local educational agencies (LEAs) with a significant increase in funding to support students, teachers, staff, and their communities in recovering from the COVID-19 pandemic and to address the impacts of distance learning on students. The following is a one-time mid-year report to the local governing board or body and educational partners related to engagement on, and implementation of, these Acts.

A description of how and when the LEA engaged, or plans to engage, its educational partners on the use of funds provided through the Budget Act of 2021 that were not included in the 2021-22 Local Control and Accountability Plan (LCAP).

Contra Costa School of Performing Arts did not receive any additional funds through the Budget Act of 2021 that were not included in the 2021-22 LCAP and normally would be included in the LCAP. The school anticipated the 5% COLA increase provided through the Budget Act of 2021 and included those funds in the 2021-22 LCAP.

A description of how the LEA used, or plans to use, the additional concentration grant add-on funding it received to increase the number of staff who provide direct services to students on school campuses with an enrollment of students who are low-income, English learners, and/or foster youth that is greater than 55 percent.

Contra Costa School of Performing Arts did not receive the additional concentration grant add-on funding.

A description of how and when the LEA engaged its educational partners on the use of one-time federal funds received that are intended to support recovery from the COVID-19 pandemic and the impacts of distance learning on pupils.

Contra Costa School of Performing Arts has a long-established foundational principle of meaningful educational partner engagement. These efforts were refined and improved through the Local Control and Accountability Plan (LCAP) development process. The school’s practices have been further enhanced during the pandemic as Contra Costa School of Performing Arts sought the input and feedback of its educational partner groups from the onset of the pandemic and continuing through the development of the Learning Continuity and Attendance Plan, the 2021-2022 LCAP, Expanded Learning Opportunities Grant and the ESSER III Expenditure Plan.

In addition to preliminary engagements with stakeholder groups on Wednesdays at 6:30 p.m. starting in September 2020, and targeted engagements in February and March 2021, specific engagements with stakeholder groups were held as follows:

Students: Monday 4/26 8:30 a.m.

Teachers: Wednesday 4/28 8:30 a.m.

Parents/Families: Wednesday 4/28 6:30 p.m.

School Board Meeting on Monday 5/3 at 5:30 p.m.

The ESSER III Expenditure Plan was approved at an open public board meeting on October 7, 2021.

A description of how the LEA is implementing the federal American Rescue Plan Act and federal Elementary and Secondary School Emergency Relief expenditure plan, and the successes and challenges experienced during implementation.

Contra Costa School of Performing Arts is successfully implementing efforts to maintain the health and safety of students, educators, and other staff and ensure the continuity of services as required by the federal American Rescue Plan Act with implementation of a robust set of safety protocols and practices including required face coverings, regular health screenings, regular cleaning and disinfection, increased ventilation, and referral of ill students and staff to health care providers for COVID-19 testing. As a result of this work and evidence of our success, the school did not have any school-based transmission prior to the Winter Break and has been able to provide continuity of services to the students. One challenge has been the additional staff time required to implement the health and safety protocols.

Contra Costa School of Performing Arts did receive funds from the American Rescue Plan Act and the Elementary and Secondary School Emergency Relief, but does not plan to spend the funds until the 2022-23 school year, and as such does not have any expenditure plan or implementation progress to report.

A description of how the LEA is using its fiscal resources received for the 2021–22 school year in a manner that is consistent with the applicable plans and is aligned with the LEA’s 2021–22 LCAP and Annual Update.

Contra Costa School of Performing Arts is using the fiscal resources received for the 2021-22 school year with a specific focus on ensuring the academic and social emotional recovery of our students after spending a year or more in a distance learning format. The LCAP prioritizes providing high-quality, standards-aligned instruction with specific supports for our highest need students (Goal 3, Actions 1-8). Based on our annual update reflections, the plan addresses learning loss through implementation of assessments and a multi-tiered system of academic supports (Goal 4, Action 1).

Ensuring our students return to in-person instruction in the safest manner possible, while addressing their social emotional needs is also prioritized in the LCAP this year in the Restorative Justice and Equity Systems actions (Goal 2, Actions 3-4).

Instructions for the Supplement to the Annual Update for the 2021–22 Local Control and Accountability Plan Year

For additional questions or technical assistance related to the completion of the Supplement to the Annual Update to the 2021–22 Local Control and Accountability Plan (LCAP), please contact the local county office of education (COE), or the California Department of Education’s (CDE’s) Local Agency Systems Support Office, by phone at 916-319-0809 or by email at lcff@cde.ca.gov.

Introduction

California’s 2021–22 Budget Act, the federal American Rescue Plan Act of 2021, and other state and federal relief acts have provided local educational agencies (LEAs) with a significant increase in funding to support students, teachers, staff, and their communities in recovering from the COVID-19 pandemic and to address the impacts of distance learning on students. Section 124(e) of Assembly Bill 130 requires LEAs to present an update on the Annual Update to the 2021–22 LCAP and Budget Overview for Parents on or before February 28, 2022, at a regularly scheduled meeting of the governing board or body of the LEA. At this meeting, the LEA must include all of the following:

- The Supplement to the Annual Update for the 2021–22 LCAP (2021–22 Supplement);
- All available mid-year outcome data related to metrics identified in the 2021–22 LCAP; and
- Mid-year expenditure and implementation data on all actions identified in the 2021–22 LCAP.

When reporting available mid-year outcome, expenditure, and implementation data, LEAs have flexibility to provide this information as best suits the local context, provided that it is succinct and contains a level of detail that is meaningful and accessible for the LEA’s educational partners.

The 2021–22 Supplement is considered part of the 2022–23 LCAP for the purposes of adoption, review, and approval, and must be included with the LCAP as follows:

- The 2022–23 Budget Overview for Parents
- The 2021–22 Supplement
- The 2022–23 LCAP
- The Action Tables for the 2022–23 LCAP
- The Instructions for the LCAP Template

As such, the 2021–22 Supplement will be submitted for review and approval as part of the LEA’s 2022–23 LCAP.

Instructions

Respond to the following prompts, as required. In responding to these prompts, LEAs must, to the greatest extent practicable, provide succinct responses that contain a level of detail that will be meaningful and accessible for the LEA’s educational partners and the broader public and must, to the greatest extent practicable, use language that is understandable and accessible to parents.

In responding to these prompts, the LEA has flexibility to reference information provided in other planning documents. An LEA that chooses to

reference information provided in other planning documents must identify the plan(s) being referenced, where the plan(s) are located (such as a link to a web page), and where in the plan the information being referenced may be found.

Prompt 1: *“A description of how and when the LEA engaged, or plans to engage, its educational partners on the use of funds provided through the Budget Act of 2021 that were not included in the 2020–21 Local Control and Accountability Plan (LCAP).”*

In general, LEAs have flexibility in deciding what funds are included in the LCAP and to what extent those funds are included. If the LEA received funding through the Budget Act of 2021 that it would have typically included within its LCAP, identify the funds provided in the Budget Act of 2021 that were not included in the LCAP and provide a description of how the LEA has engaged its educational partners on the use of funds. If an LEA included the applicable funds in its adopted 2021–22 LCAP, provide this explanation.

Prompt 2: *“A description of how LEA used, or plans to use, the concentration grant add-on funding it received to increase the number of staff who provide direct services to students on school campuses with an enrollment of students who are low-income, English learners, and/or foster youth that is greater than 55 percent.”*

If LEA does not receive a concentration grant or the concentration grant add-on, provide this explanation.

Describe how the LEA is using, or plans to use, the concentration grant add-on funds received consistent with California *Education Code* Section 42238.02, as amended, to increase the number of certificated staff, classified staff, or both, including custodial staff, who provide direct services to students on school campuses with greater than 55 percent unduplicated pupil enrollment, as compared to schools with an enrollment of unduplicated students that is equal to or less than 55 percent.

In the event that the additional concentration grant add-on is not sufficient to increase the number of staff providing direct services to students at a school with an enrollment of unduplicated students that is greater than 55 percent, describe how the LEA is using the funds to retain staff providing direct services to students at a school with an enrollment of unduplicated students that is greater than 55 percent.

Prompt 3: *“A description of how and when the LEA engaged its educational partners on the use of one-time federal funds received that are intended to support recovery from the COVID-19 pandemic and the impacts of distance learning on pupils.”*

If the LEA did not receive one-time federal funding to support recovery from the COVID-19 pandemic and the impacts of distance learning on students, provide this explanation.

Describe how and when the LEA engaged its educational partners on the use of one-time federal funds it received that are intended to support recovery from the COVID-19 pandemic and the impacts of distance learning on students. See the COVID-19 Relief Funding Summary Sheet web page (<https://www.cde.ca.gov/fg/cr/relieffunds.asp>) for a listing of COVID-19 relief funding and the Federal Stimulus Funding web page (<https://www.cde.ca.gov/fg/cr/>) for additional information on these funds. The LEA is not required to describe engagement that has taken place related to state funds.

Prompt 4: *“A description of how the LEA is implementing the federal American Rescue Plan Act and federal Elementary and Secondary School Emergency Relief expenditure plan, and the successes and challenges experienced during implementation.”*

If an LEA does not receive ESSER III funding, provide this explanation.

Describe the LEA's implementation of its efforts to maintain the health and safety of students, educators, and other staff and ensure the continuity of services, as required by the federal American Rescue Plan Act of 2021, and its implementation of the federal Elementary and Secondary School Emergency Relief (ESSER) expenditure plan to date, including successes and challenges.

Prompt 5: "A description of how the LEA is using its fiscal resources received for the 2021–22 school year in a manner that is consistent with the applicable plans and is aligned with the LEA's 2021–22 LCAP and Annual Update."

Summarize how the LEA is using its fiscal resources received for the 2021–22 school year to implement the requirements of applicable plans in a manner that is aligned with the LEA's 2021–22 LCAP. For purposes of responding to this prompt, "applicable plans" include the Safe Return to In-Person Instruction and Continuity of Services Plan and the ESSER III Expenditure Plan.

California Department of Education
November 2021

LCAP Mid-Year Update

Contra Costa School of Performing Arts
February 15, 2022

Agenda



- 1. Overview of Requirements**
- 2. Updated Budget Overview for Parents and LCAP Mid-Year Expenditures**
- 3. LCAP Actions Implementation, Expenditures, and Outcomes Update**
- 4. Educational Partner Input**

Local Control Accountability Plan (LCAP)

What is it?

A comprehensive state plan required of districts and charter schools that details key goals, actions, and budgeted expenditures.

Focus Area

Explaining how additional funds for higher need student groups (*Low Income, English Learner, and Foster Youth*) are utilized.

LCAP Components 2022-23

1. LCAP Supplement describing how additional funds are being utilized
2. Mid-Year 2021 Annual Update Board Presentation
 - LCAP Supplement
 - Outcomes
 - LCFF Financial Expenditures YTD
 - LCAP Actions Implementation Update

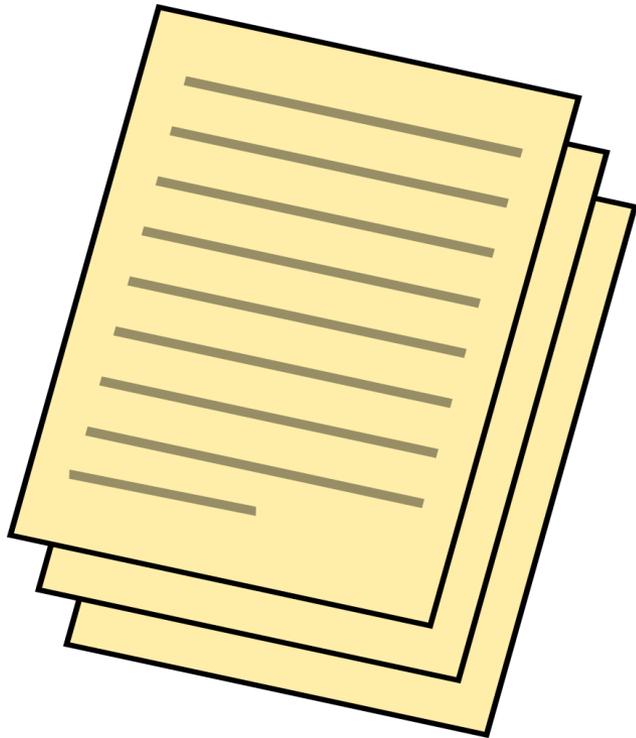
One-time addition to LCAP for this year

3. 2022 LCAP

- Budget Overview for Parents
- Highlights, Successes and Needs, Education Partner Engagement
- 2021-22 Annual Update Actions and Expenditures
- 2022-23 Goals, Outcomes, Actions, Expenditures
- Increased and Improved Services Requirement

Traditional LCAP Components

One-time Supplement to the LCAP



The Supplement is a one-time mid-year report to the local governing board and educational partners related to engagement on, and implementation of, the actions associated with the additional state and federal funding received to support recovery from COVID-19 and address the impact of lost instructional time.

Updated Budget Overview for Parents

A concise summary of revenues and expenditures for this year.



Updated Budget Overview for Parents

Budgetary Impact of 2021 Budget Act on 2021-22 Adopted Budget			
Budget Item	Projected 21-22 Budget Amount	Actual 21-22 Budget Amount	Difference
Total LCFF funds	\$ 4,736,468	\$ 4,005,653	\$ (730,815)
LCFF supplemental and concentration grants	\$ 244,986	\$ 207,025	\$ (37,941)
All other state funds	\$ 880,539	\$ 1,017,685	\$ 137,146
All local funds	\$ 352,750	\$ 320,679	\$ (32,071)
All federal funds	\$ 253,654	\$ 253,459	\$ (195)
Total projected revenue	\$ 6,223,411	\$ 5,597,476	\$ (625,935)
Total budgeted general fund expenditures	\$ 6,383,028	\$ 6,339,613	\$ (43,415)

YTD Expenditures by LCAP Goal

For the Period July 1, 2021 - November, 2021

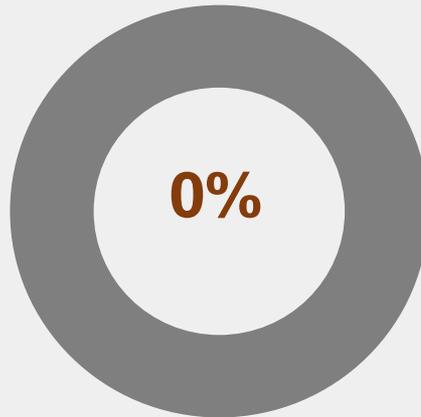
LCAP Goal #	Total 2021-22 LCAP Planned Expenditures (A)	Total LCAP Mid-Year Actual Expenditures (YTD July - Dec/Jan) (B)	% of Mid-Year Expenditures to Planned (Budgeted) Expenditures (B) / (A)	% Planned Expenditures Remaining
1	144,000	34,800	24%	76%
2	170,000	6,000	4%	96%
3	570,000	-	0%	100%
4	101,000	-	0%	100%
5	80,000	-	0%	100%
Grand Total	1,065,000	40,800		

Contributing Expenditures for Increased or Improved Services



Funding expended for services for higher need student groups

2021-22 LCAP Contributing Expenditures for Increased or Improved Services



Total LCAP Budgeted Contributing Expenditures = \$300,000

Increased/Improved Services for English Learners, Low Income, and Foster/Homeless Youth



**Executive
Functioning**

**Student
Subgroups**

**Equity
Systems**

PLCs

Other Consideration - LCFF Carryover Requirement



- **Assess where we are with contributing expenditures.**
- **Estimate if the requirement will be met be at the end of 2021-22.**
- **Identify areas where resources need to be shifted in order to avoid carryover.**

LCAP Actions Implementation and Outcomes Update

Goal 1: Increase Communication

LCAP Actions Mid-Year Implementation Update

2021-22 LCAP Goal #	2021-22 LCAP Action #	2021-22 Action/Service Title	Budget Amount	YTD Expenditures (July-Nov. 2021)	Status
1	1	Shared Vision	\$ 30,000	\$ -	★
1	2	Communication Systems	\$ 26,000	\$ 19,200	★
1	3	New Family Onboarding	\$ 15,000	\$ 15,000	★
1	4	Organizational Structure	\$ -		★
1	5	Parent Programs	\$ 10,000		★
1	6	Teacher Evaluations	\$ 45,000	\$ 600	★
1	7	Shared Decision Making	\$ 15,000		★
1	8	LCAP Engagment	\$ -		★
1	9	SPA Website	\$ 3,000		★
1	10	Board Presence	\$ -		★

★	Complete
★	In Progress
★	Not Started

Goal 1: Increase Communication

LCAP Actions Mid-Year Outcomes Update

METRICS	BASELINE	GOAL 2023-24	February Update Outcome
Rate of teacher misassignment	100% of teachers are properly assigned	100% of teachers are properly assigned	2 teachers are substitutes
Student access to standards-aligned instructional materials	100% of students have access to standards-aligned instructional materials	100% of students have access to standards-aligned instructional materials	100%
Facilities in good repair	96.36 score on CDE Facilities Inspection Tool	>90% score on CDE Facilities Inspection Tool	96 score maintained
Efforts to seek parent input in decision making	Parent Representation on Board and Board Committees	Parent Representation on Board and Board Committees	Parent Representation on Board and Board Committees
Promotion of parent participation in programs for unduplicated pupils and special need subgroups	Diversity, Equity, and Inclusion (DEI) committee established but no parent representation to date.	Parent Representation on the DEI Committee	Parallel parent committee connects with student DEI committee
Other local measures including surveys of pupils, parents and teachers on the sense of safety and school connectedness	As measured by an indication of "strongly agree" or "agree" in associated CHKS annual survey questions - Safety: Parents = 100%, Students = 59%; Connectedness: Parents = 90%, Students = 61%	>80% of both parents and students will indicate "strongly agree" or "agree" in associated CHKS annual survey questions on safety and connectedness	No mid-year data available

Goal 2: Post-graduate progression of artist-scholars

LCAP Actions Mid-Year Implementation Update

2021-22 LCAP Goal #	2021-22 LCAP Action #	2021-22 Action/Service Title	Budget Amount	YTD Expenditures (July-Nov. 2021)	Status
2	1	C3 Committee	\$ 13,000		★
2	2	Enrollment Outreach	\$ 50,000	\$ 6,000	★
2	3	Community Outreach	\$ 20,000		★
2	4	Arts Portfolios	\$ 5,000		★
2	5	College Networking	\$ 20,000		★
2	6	CTE	\$ 50,000		★
2	7	Alumni Tracking	\$ 2,000		★
2	8	Career Technical Education (CTE)	\$ 10,000		★

★	Complete
★	In Progress
★	Not Started

Goal 2: Post-graduate progression of artist-scholars



LCAP Actions Mid-Year Outcomes Update

METRICS	BASELINE	GOAL 2023-24	February Update Outcome
Share of pupils that are career and college ready	61.1% on the College/Career California School Dashboard Indicator	85% on the College/Career California School Dashboard Indicator	No mid-year data available
Pupil enrollment in a broad course of study that includes all of the subject areas described in Education Code section 5210 and subdivisions (a) to (i), inclusive, of Section 51220, as applicable	100% of students enrolled in a broad course of study	100% of students enrolled in a broad course of study	100% of students enrolled in a broad course of study
Pupil outcomes in the subject areas described in Education Code Section 51210 and subdivisions (a) to (i), inclusive, of Education Code 51220, as applicable	41% students met growth projections in NWEA MAP ELA;	>75% of students meet MAP growth projections in both ELA and math	% Avg or Above (Percentile) All: 62% Hisp: 55% White: 74% SED: 53% SWD: 39%

Goal 3: Consistent expectations & policies to support rigor and relevance



LCAP Actions Mid-Year Implementation Update

2021-22 LCAP Goal #	2021-22 LCAP Action #	2021-22 Action/Service Title	Budget Amount	YTD Expenditures (July-Nov. 2021)	Status
3	1	Time Allocation	\$ 20,000		★
3	2	Academic Urgency	\$ 10,000		★
3	3	Executive Functioning	\$ 140,000		★
3	4	Student Mentoring	\$ 270,000		★
3	5	Integrated Projects	\$ 30,000		★
3	6	Curriculum Maps	\$ 10,000		★
3	7	Teacher Collaboration	\$ -		★
3	8	Curriculum Scope	\$ 50,000		★
3	9	Student Subgroups	\$ 40,000		★

★	Complete
★	In Progress
★	Not Started

Goal 3: Consistent expectations & policies to support rigor and relevance



LCAP Actions Mid-Year Outcomes Update

METRICS	BASELINE	GOAL 2023-24	February Update Outcome
Middle School Dropout Rate	0%	0%	No data available
High School Dropout Rate	0%	0%	All: 10%White: 15%
High School Graduation Rate	90%	>95%	All: 76.7%White: 65%

Data is only available for numerically significant subgroups

Goal 4: Student Achievement

LCAP Actions Mid-Year Implementation Update

2021-22 LCAP Goal #	2021-22 LCAP Action #	2021-22 Action/Service Title	Budget Amount	YTD Expenditures (July-Nov. 2021)	Status
4	1	Data Driven Instruction	\$ 20,000		
4	2	PLCs	\$ 50,000		
4	3	Stakeholder Surveys	\$ 1,000		
4	4	Executive Functioning	\$ 30,000		

	Complete
	In Progress
	Not Started

Goal 4: Student Achievement

LCAP Actions Mid-Year Outcomes Update

METRICS	BASELINE	GOAL 2023-24	February Update Outcome
Implementation of academic content and performance standards adopted by the state board for all pupils, including English learners	100% implementation	100% implementation	100% implementation
Performance on standardized tests	11.2 points below standard on CAASPP ELA; 59.1 points below standard on CAASPP math	>State of California average in both ELA and math	N/A
Share of English learners that become English proficient	0%	>State of California average	Level 3 & 4 on ELPAC: 87.5%
English learner reclassification rate	0%	>State of California average	0%
Share of pupils that pass Advanced Placement exams with 3 or higher	50% pass rate	>National Average	No mid-year data available
Share of pupils determined prepared for college by the Early Assessment Program	35% ELA; 0% math	>State of California average in both ELA and math	N/A

Goal 5: Implement social justice practices

LCAP Actions Mid-Year Implementation Update

2021-22 LCAP Goal #	2021-22 LCAP Action #	2021-22 Action/Service Title	Budget Amount	YTD Expenditures (July-Nov. 2021)	Status
5	1	DEI	\$ 10,000		★
5	2	Social Justice Vision	\$ 10,000		★
5	3	Restorative Justice	\$ 10,000		★
5	4	Equity Systems	\$ 40,000		★
5	5	Social Justice Curriculum	\$ 10,000		★

★	Complete
★	In Progress
★	Not Started

Goal 5: Implement social justice practices

LCAP Actions Mid-Year Outcomes Update

METRICS	BASELINE	GOAL 2023-24	February Update Outcome
School Attendance Rate	96%	>95%	95.24%
Chronic Absenteeism Rate	7.30%	<5%	14.54%
Pupil Suspension Rate	1.40%	<1%	3.18%
Pupil Expulsion Rate	0%	0%	0%

Input

Strengths	
Needs	
Suggestions	
Feedback on Use of Funding	

Thank you for working together to review our progress towards meeting our LCAP goals!

Cover Sheet

Revised Brown Act Requirements on Teleconferencing Rules

Section: V. ACTION ITEMS
Item: A. 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 MYP for February Board Meeting 2.10.22.pdf CCSPA December Financials (February Board Meeting).pdf CCSPA December Financials for February Board 2.10.22.pdf

Contra Costa School of Performing Arts Board Financial Update

MADHULIKHA MUPPIDI

KENDALL AOZASA

FEBRUARY 15, 2022



Contents



- 1. 2021-22 Financial Update**
 - A. Forecast Update
 - B. Cash Flow
 - C. Debt Covenants

- 2. 2022-23 Budget Update**
 - A. State Budget Update
 - B. Budget Summary

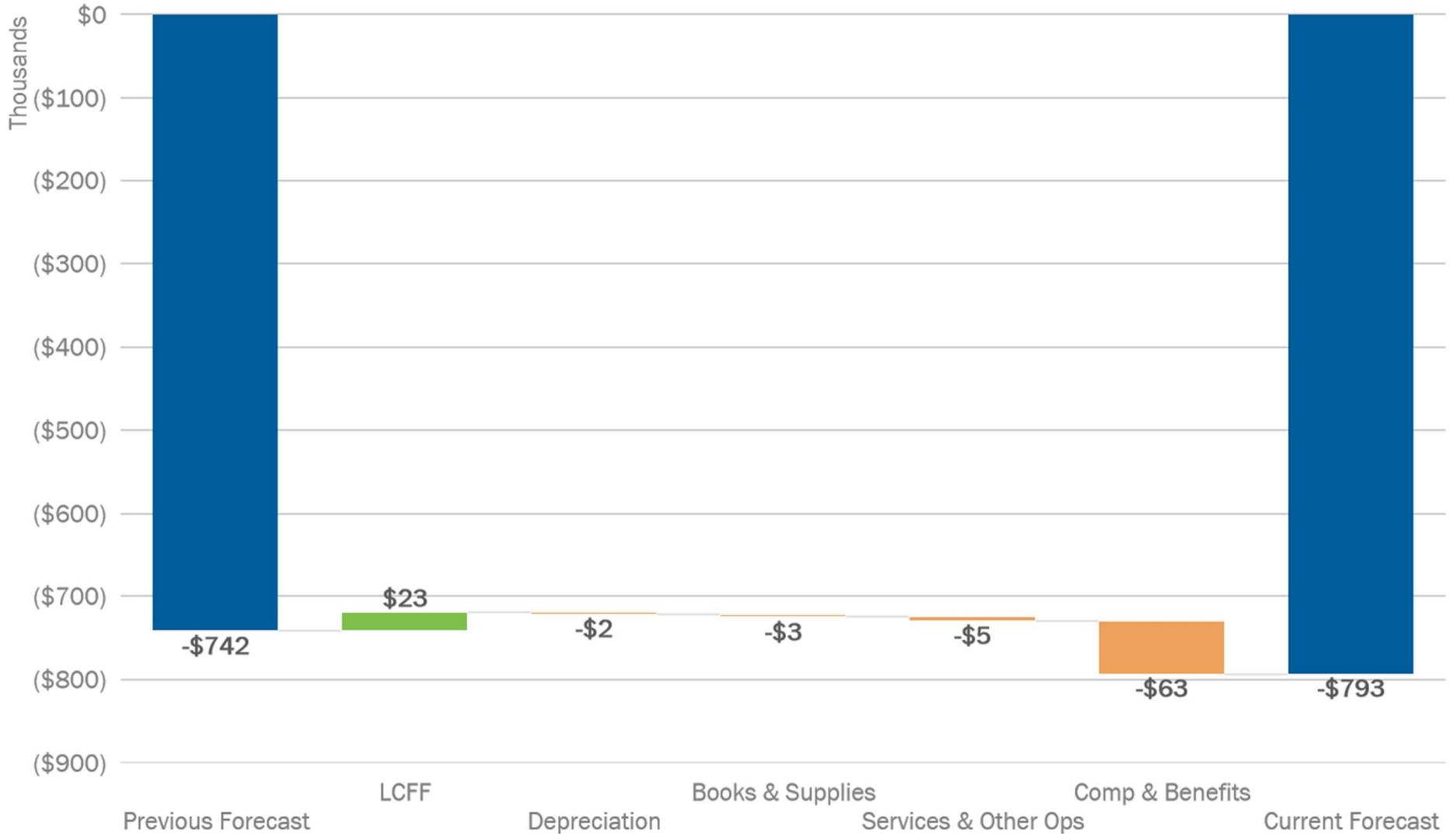
2021-22





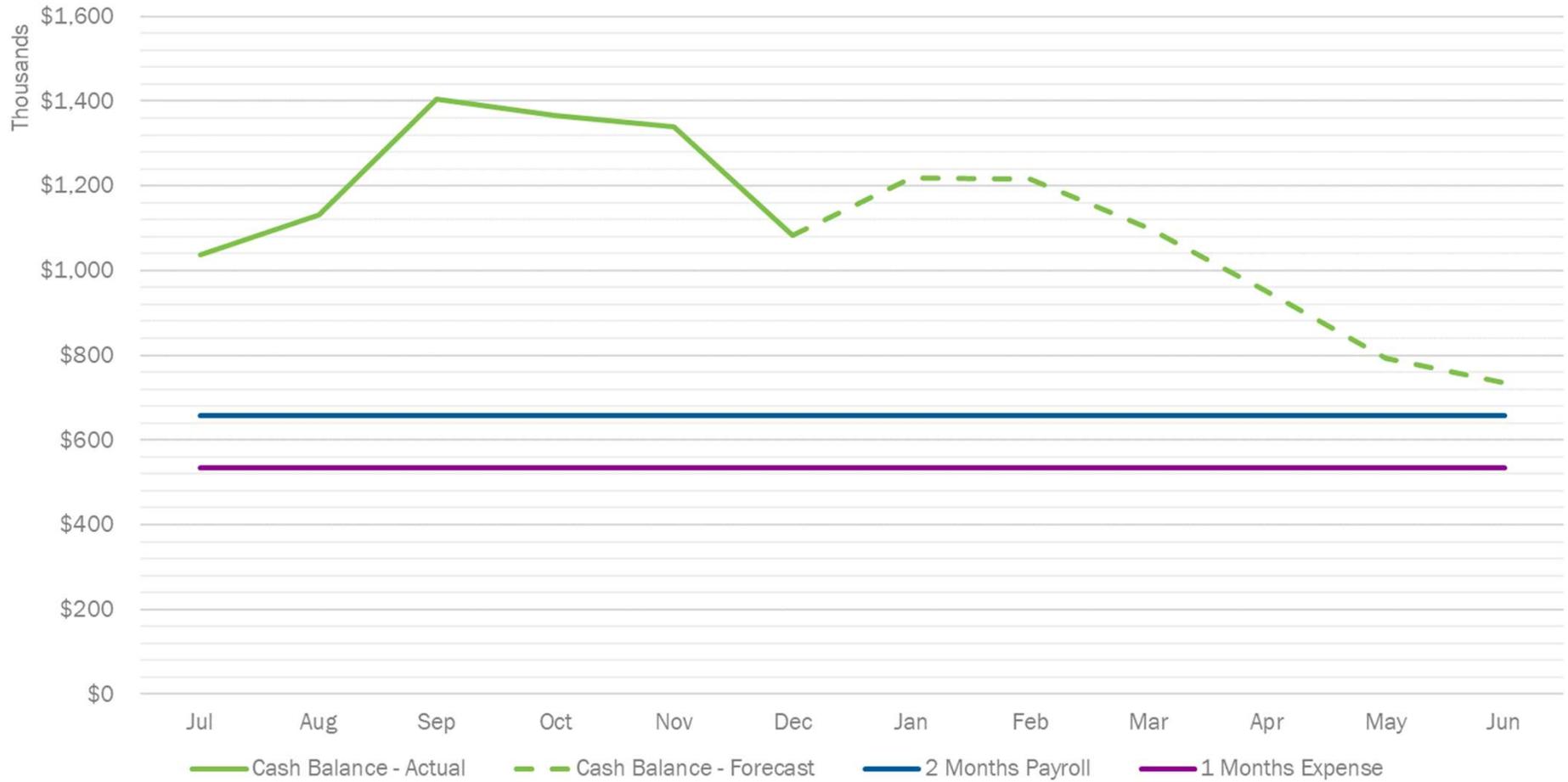
2021-22 Forecast Update

Operating income decreases \$51K since previous forecast



2021-22 Monthly Cash Balance

Cash flow drop in spring due to enrollment/ADA decrease



Debt Covenants

On track to meet Days Cash on Hand for FY22, but not Coverage Ratio

Debt Service Coverage Ratio

- Amount of times school can cover annual debt
- Current ratio is 2.34 (1/1/21-12/31/21)
- Projecting .51 debt service coverage for end of FY22
- **Minimum requirement is 1.10**

Days Cash On Hand

- # of days can pay for operating expenses without running out of cash
- December ends with 62 days cash on hand
- Projecting to end FY22 with 42 days of cash on hand
- **Minimum requirement of 25 days**

Failure to Meet Covenants

- Independent consultant hired by CCSPA to submit written report and make recommendations
- At CCSPA's expense
- **If DSCR falls at or below 1.0, CCSPA is at risk of defaulting**

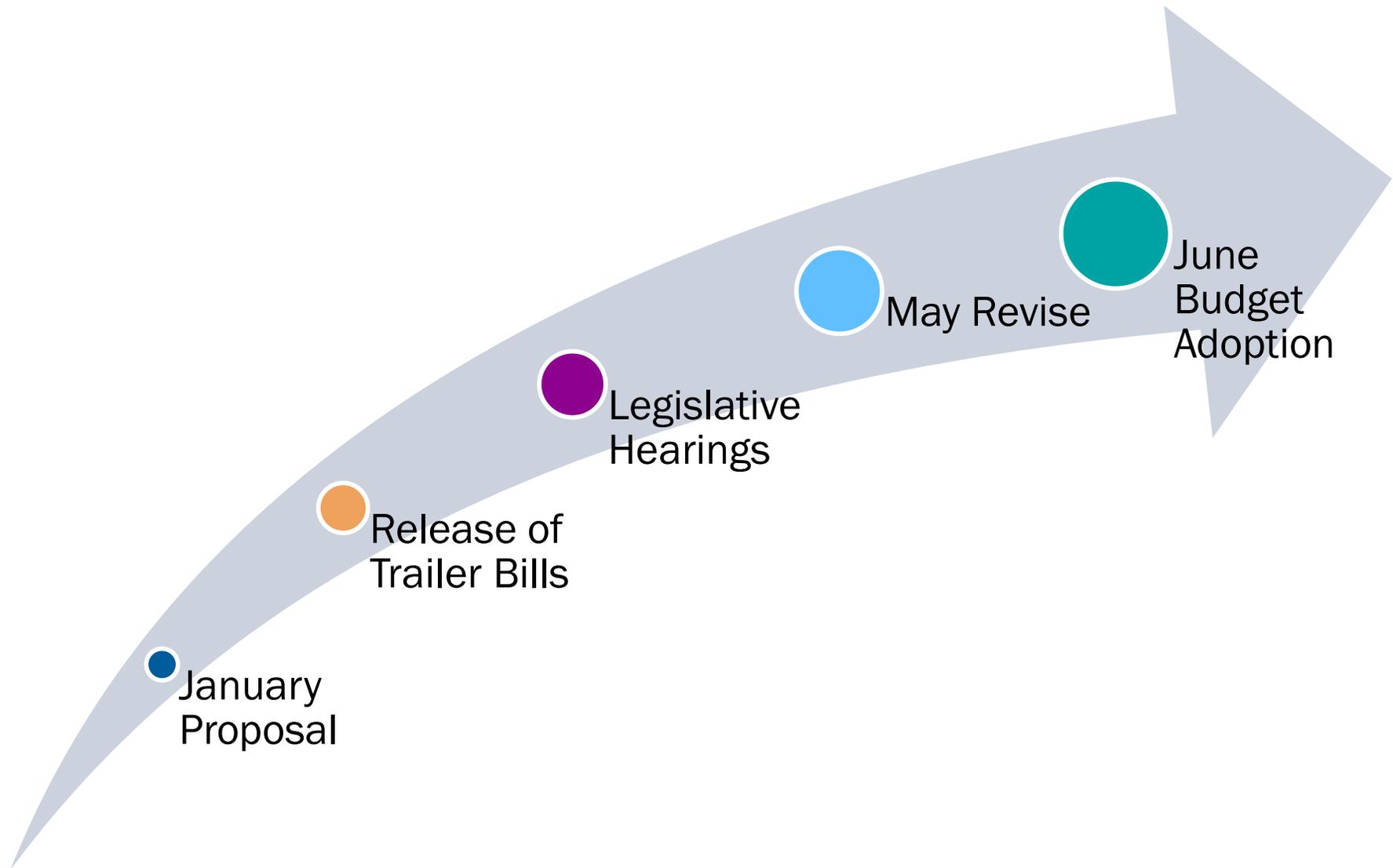
2022-23



State Budget Process



Iterative process with many changes to Governor's Proposal





Governor's January Proposal Summary

LCFF

- COLA of 5.33%
- Districts may choose between three ADA options – CY, PY, 3 Year Avg.
- Governor “to explore options for providing declining enrollment protection for charter schools.”

SPED

- ~\$105/ADA increase
- SPED addendum to LCAP – not expected to apply to 22-23
- Funding formula adjusted to calculate at LEA level – not SELPA level

ELO-P

- 2.5x funding compared to this year – CCSPA received \$50K in 2021-22
- Plus, one-time infrastructure investment with arts & music focus

Other

- TK, College & Career Pathways, early literacy, meals, independent study flexibility

Proposed Legislation

SB 830

- Enrollment based funding beginning FY24
- Sponsored by LAUSD

SB 579 &
AB 1609

- Hold harmless for FY23
- SB 579 includes hold harmless for charters in FY22
- If SB 579 passes, extra 12 ADA of LCFF for FY22

AB 1607

- Three year PY average ADA in FY23

AB 1614

- LCFF base grant increase

Budget Summary

Initial projections based on anticipated enrollment and staffing

		2021-22	2022-23	2023-24	2024-25
		Current Forecast	Projected Budget	Projected Budget	Projected Budget
Revenue	LCFF Entitlement	4,028,597	4,854,974	5,711,702	6,578,929
	Federal Revenue	253,459	401,321	145,424	155,621
	Other State Revenues	1,017,685	723,330	740,873	796,957
	Local Revenues	173,399	193,152	213,681	235,071
	Fundraising and Grants	147,280	156,580	166,370	175,833
	Total Revenue	5,620,420	6,329,357	6,978,050	7,942,412
Expenses	Compensation and Benefits	3,937,986	4,050,906	4,217,887	4,518,085
	Books and Supplies	280,957	325,205	359,314	399,244
	Services and Other Operating	2,144,539	2,195,933	2,251,194	2,315,106
	Depreciation	50,133	16,414	14,539	1,045
	Other Outflows	-	-	-	-
	Total Expenses	6,413,615	6,588,457	6,842,933	7,233,480
	Operating Income	(793,196)	(259,100)	135,117	708,932
	Beginning Balance (Audited)	1,158,535	365,339	106,239	241,355
	Operating Income	(793,196)	(259,100)	135,117	708,932
	Ending Fund Balance (incl. Depreciation)	365,339	106,239	241,355	950,287
	Ending Fund Balance as % of Expenses	5.7%	1.6%	3.5%	13.1%

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

	Actual			YTD	Budget							
	Oct	Nov	Dec		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	363,628	343,260	179,871	1,450,938	4,736,468	4,005,653	4,028,597	22,944	(707,871)	2,577,659	36%	
Federal Revenue	-	12,044	2,118	34,205	253,654	253,459	253,459	-	(195)	219,254	13%	
Other State Revenues	27,103	27,103	54,603	166,026	880,539	1,017,685	1,017,685	-	137,146	851,659	16%	
Local Revenues	10,074	22,673	107,491	176,004	193,069	173,399	173,399	-	(19,671)	(2,606)	102%	
Fundraising and Grants	1,000	2,016	124	21,088	159,680	147,280	147,280	-	(12,400)	126,192	14%	
Total Revenue	401,804	407,096	344,206	1,848,261	6,223,411	5,597,476	5,620,420	22,944	(602,991)	3,772,158	33%	
Expenses												
Compensation and Benefits	323,967	298,174	314,405	1,723,204	3,794,631	3,874,590	3,937,986	(63,396)	(143,355)	2,214,782	44%	
Books and Supplies	35,691	12,865	45,781	183,552	399,096	277,822	280,957	(3,136)	118,139	97,405	65%	
Services and Other Operating Expenditures	147,303	159,108	169,617	997,790	2,141,630	2,139,530	2,144,539	(5,009)	(2,909)	1,146,750	47%	
Depreciation	4,565	4,565	4,565	27,388	47,671	47,671	50,133	(2,462)	(2,462)	22,745	55%	
Other Outflows	5,687	401	2,906	12,644	-	-	-	-	-	(12,644)		
Total Expenses	517,213	475,113	537,273	2,944,578	6,383,028	6,339,613	6,413,615	(74,003)	(30,587)	3,469,037	46%	
Operating Income	(115,409)	(68,017)	(193,067)	(1,096,317)	(159,617)	(742,137)	(793,196)	(51,059)	(633,579)	303,121		
Fund Balance												
Beginning Balance (Unaudited)					1,069,909	1,158,535	1,158,535					
Operating Income					(159,617)	(742,137)	(793,196)					
Ending Fund Balance					910,292	416,398	365,339					
Fund Balance as a % of Expenses						14%	7%			6%		

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

	Actual			YTD	Budget						
	Oct	Nov	Dec	Actual YTD	Approved	Previous	Current	Previous	Approved	Current	% Current
					Budget v1	Forecast		Forecast vs. Current	Budget v1 vs. Current		
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 Dec FY2022

		Actual			YTD	Budget						
		Oct	Nov	Dec	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
REVENUE												
LCFF Entitlement												
8011	Charter Schools General Purpose Entitlement - State Aid	179,871	179,871	179,871	739,468	2,287,977	1,935,584	1,958,528	22,944	(329,448)	1,219,060	38%
8012	Education Protection Account Entitlement	21,835	-	-	21,835	98,610	84,170	84,170	-	(14,440)	62,335	26%
8096	Charter Schools in Lieu of Property Taxes	161,922	163,389	-	689,635	2,349,881	1,985,899	1,985,899	-	(363,983)	1,296,264	35%
SUBTOTAL - LCFF Entitlement		363,628	343,260	179,871	1,450,938	4,736,468	4,005,653	4,028,597	22,944	(707,871)	2,577,659	36%
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	38,414	38,414	-	2,981	38,414	0%
8292	Title II	-	-	2,118	2,118	8,112	8,470	8,470	-	358	6,352	25%
8294	Title IV	-	2,500	-	2,500	10,000	10,000	10,000	-	-	7,500	25%
8297	PY Federal - Not Accrued	-	9,544	-	9,544	-	-	-	-	-	(9,544)	-
8299	All Other Federal Revenue	-	-	-	20,043	118,475	118,475	118,475	-	-	98,432	17%
SUBTOTAL - Federal Revenue		-	12,044	2,118	34,205	253,654	253,459	253,459	-	(195)	219,254	13%
Other State Revenue												
8381	Special Education - Entitlement (State)	27,103	27,103	27,103	138,526	312,781	300,908	300,908	-	(11,873)	162,382	46%
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	All Other State Revenue	-	-	27,500	27,500	234,980	386,453	386,453	-	151,473	358,953	7%
SUBTOTAL - Other State Revenue		27,103	27,103	54,603	166,026	880,539	1,017,685	1,017,685	-	137,146	851,659	16%
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	-	3,816	1,443	5,259	73,438	62,684	62,684	-	(10,754)	57,425	8%
8699	All Other Local Revenue	5,572	10,060	100,043	136,891	28,734	28,734	28,734	-	-	(108,157)	476%
8701	8701 - Student Production/Event Revenue	100	5,168	2,502	7,770	30,000	30,000	30,000	-	-	22,230	26%
8999	Uncategorized Revenue	4,402	3,629	3,502	26,085	-	-	-	-	-	(26,085)	-
SUBTOTAL - Local Revenue		10,074	22,673	107,491	176,004	193,069	173,399	173,399	-	(19,671)	(2,606)	102%
Fundraising and Grants												
8802	8802 - Donations - Private (Foundation Grants)	-	-	-	-	75,000	75,000	75,000	-	-	75,000	0%
8803	8803 - Fundraising (school Site)	1,000	2,016	124	21,088	84,680	72,280	72,280	-	(12,400)	51,192	29%
SUBTOTAL - Fundraising and Grants		1,000	2,016	124	21,088	159,680	147,280	147,280	-	(12,400)	126,192	14%
TOTAL REVENUE		401,804	407,096	344,206	1,848,261	6,223,411	5,597,476	5,620,420	22,944	(602,991)	3,772,158	33%

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Income Statement
As of Dec FY2022

		Actual			YTD	Budget						
		Oct	Nov	Dec	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	110,149	213,973	103,340	675,743	1,182,519	1,399,480	1,411,450	(11,970)	(228,931)	735,707	48%
1101	Teacher - Bonus	-	-	-	-	7,000	10,000	10,000	-	(3,000)	10,000	0%
1103	Teacher - Substitute Pay	-	-	-	-	20,000	-	-	-	20,000	-	
1148	Teacher - Special Ed	8,620	6,022	6,522	33,209	120,000	127,445	115,967	11,478	4,033	82,758	29%
1150	Teacher - Custom 1	25,872	(82,274)	28,575	29,618	348,001	86,629	110,357	(23,727)	237,644	80,738	27%
1200	Certificated Pupil Support Salaries	23,760	20,367	34,039	141,286	395,097	387,143	387,143	-	7,954	245,857	36%
1300	Certificated Supervisor & Administrator Salaries	44,862	37,323	41,312	245,303	503,916	489,202	534,392	(45,190)	(30,475)	289,089	46%
SUBTOTAL - Certificated Salaries		213,263	195,412	213,787	1,125,160	2,576,533	2,499,899	2,569,308	(69,409)	7,225	1,444,148	44%
Classified Salaries												
2100	Classified Instructional Aide Salaries	21,949	28,587	25,300	115,526	153,481	224,102	269,501	(45,399)	(116,019)	153,975	43%
2200	Classified Support Salaries	2,776	3,024	2,537	8,337	-	33,041	33,041	-	(33,041)	24,705	25%
2300	Classified Supervisor & Administrator Salaries	6,736	6,081	5,833	35,272	-	70,000	70,000	-	(70,000)	34,728	50%
2400	Classified Clerical & Office Salaries	12,643	8,322	8,775	67,974	201,652	159,773	160,611	(838)	41,041	92,637	42%
2935	Other Classified - Substitute	1,399	1,471	1,223	4,266	-	20,000	20,000	-	(20,000)	15,734	21%
SUBTOTAL - Classified Salaries		45,504	47,485	43,668	231,374	355,134	506,916	553,154	(46,237)	(198,020)	321,779	42%
Employee Benefits												
3100	STRS	35,005	31,985	31,953	180,632	426,742	411,709	419,439	(7,729)	7,303	238,807	43%
3300	OASDI-Medicare-Alternative	6,662	6,621	6,721	35,061	67,901	79,159	85,173	(6,015)	(17,272)	50,113	41%
3400	Health & Welfare Benefits	18,673	16,081	17,348	128,135	290,122	294,435	222,396	72,039	67,726	94,260	58%
3500	Unemployment Insurance	4,529	260	597	5,386	31,136	33,678	37,987	(4,309)	(6,851)	32,601	14%
3600	Workers Comp Insurance	-	-	-	15,750	43,975	45,102	46,837	(1,735)	(2,862)	31,086	34%
3900	Other Employee Benefits	331	331	331	1,706	3,088	3,693	3,693	-	(605)	1,987	46%
SUBTOTAL - Employee Benefits		65,199	55,278	56,950	366,670	862,964	867,775	815,524	52,251	47,440	448,855	45%
Books & Supplies												
4200	Books & Other Reference Materials	143	462	188	1,069	3,299	3,299	3,299	-	-	2,230	32%
4300	Materials & Supplies	2,175	2,116	6,961	16,291	99,035	50,301	50,301	-	48,734	34,010	32%
4315	Custodial Supplies	-	-	-	33	7,396	6,313	6,313	-	1,083	6,280	1%
4320	Educational Software	2,826	95	-	44,553	45,000	45,000	45,000	-	-	447	99%
4325	Instructional Materials & Supplies	10,643	9,230	1,582	36,859	61,631	35,140	36,894	(1,754)	24,737	35	100%
4410	Classroom Furniture, Equipment & Supplies	677	963	12,085	15,905	47,000	14,524	15,905	(1,381)	31,095	0	100%
4420	Computers: individual items less than \$5k	3,835	-	-	18,030	15,950	20,000	20,000	-	(4,050)	1,970	90%
4430	Non Classroom Related Furniture, Equipment & Supplies	-	-	-	37	6,835	6,835	6,835	-	-	6,798	1%
4710	Student Food Services	15,392	-	24,965	50,775	112,950	96,410	96,410	-	16,540	45,636	53%
SUBTOTAL - Books and Supplies		35,691	12,865	45,781	183,552	399,096	277,822	280,957	(3,136)	118,139	97,405	65%
Services & Other Operating Expenses												
5200	Travel & Conferences	-	-	-	707	20,000	10,000	10,000	-	10,000	9,293	7%
5300	Dues & Memberships	-	4,450	-	14,471	15,000	15,000	15,000	-	-	529	96%
5400	Insurance	8	-	8	52,802	63,960	63,960	63,960	-	(0)	11,158	83%
5515	Janitorial, Gardening Services & Supplies	9,996	10,354	10,136	58,341	94,554	105,000	105,000	-	(10,446)	46,659	56%
5535	Utilities - All Utilities	5,917	8,597	7,123	56,321	165,000	165,000	165,000	-	-	108,679	34%
5605	Equipment Leases	1,189	-	3,365	6,434	20,000	20,000	20,000	-	-	13,566	32%
5610	Rent	93,026	85,892	85,885	526,956	1,045,944	1,045,944	1,045,944	-	-	518,988	50%
5615	Repairs and Maintenance - Building	1,696	4,184	12,714	32,606	30,000	31,731	35,800	(4,069)	(5,800)	3,194	91%
5631	Other Space Rental	-	1,750	-	12,950	20,600	33,150	33,150	-	(12,550)	20,200	39%
5803	Accounting Fees	-	-	-	-	10,700	10,700	10,700	-	-	10,700	0%

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

		Actual			YTD	Budget						
		Oct	Nov	Dec	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	35	47	253	1,000	1,000	1,000	-	-	747	25%
5812	Business Services	12,024	12,024	12,024	72,144	147,789	145,870	146,573	(703)	1,217	74,428	49%
5815	Consultants - Instructional	960	1,857	894	5,586	20,000	15,000	15,000	-	5,000	9,414	37%
5820	Consultants - Non Instructional - Custom 1	1,600	800	-	3,150	30,000	15,000	15,000	-	15,000	11,850	21%
5824	District Oversight Fees	-	-	-	1,550	48,865	41,557	41,786	(229)	7,079	40,236	4%
5830	Field Trips Expenses	5,000	1,017	7,947	13,963	91,797	78,355	78,355	-	13,442	64,392	18%
5839	Fundraising Expenses	274	276	5,625	6,886	10,000	10,000	10,000	-	-	3,114	69%
5843	Interest - Loans Less than 1 Year	-	-	-	-	2,064	2,064	2,064	-	-	2,064	0%
5845	Legal Fees	-	6,831	-	22,522	100,000	100,000	100,000	-	-	77,478	23%
5851	Marketing and Student Recruiting	643	7,099	565	9,747	30,000	30,000	30,000	-	-	20,253	32%
5857	Payroll Fees	345	339	359	2,162	4,893	4,893	4,893	-	-	2,731	44%
5861	Prior Yr Exp (not accrued)	28	-	8	594	-	586	594	(8)	(594)	-	100%
5863	Professional Development	59	6,750	-	28,193	25,000	28,193	28,193	-	(3,193)	-	100%
5869	Special Education Contract Instructors	7,350	-	15,845	25,420	20,000	42,420	42,420	-	(22,420)	17,000	60%
5872	Special Education Encroachment	-	-	-	-	11,108	10,752	10,752	-	356	10,752	0%
5881	Student Information System	1,083	1,083	2,643	8,060	16,500	16,500	16,500	-	-	8,440	49%
5887	Technology Services	4,400	4,400	4,400	26,400	70,000	70,000	70,000	-	-	43,600	38%
5900	Communications	1,570	1,370	16	9,344	26,856	26,856	26,856	-	-	17,513	35%
5915	Postage and Delivery	100	-	13	229	-	-	-	-	-	(229)	-
SUBTOTAL - Services & Other Operating Exp.		147,303	159,108	169,617	997,790	2,141,630	2,139,530	2,144,539	(5,009)	(2,909)	1,146,750	47%
Capital Outlay & Depreciation												
6900	Depreciation	4,565	4,565	4,565	27,388	47,671	47,671	50,133	(2,462)	(2,462)	22,745	55%
SUBTOTAL - Capital Outlay & Depreciation		4,565	4,565	4,565	27,388	47,671	47,671	50,133	(2,462)	(2,462)	22,745	55%
Other Outflows												
7438	Long term debt - Interest	-	19	14	179	-	-	-	-	-	(179)	-
7999	Uncategorized Expense	5,687	382	2,892	12,465	-	-	-	-	-	(12,465)	-
SUBTOTAL - Other Outflows		5,687	401	2,906	12,644	-	-	-	-	-	(12,644)	-
TOTAL EXPENSES		517,213	475,113	537,273	2,944,578	6,383,028	6,339,613	6,413,615	(74,003)	(30,587)	3,469,037	46%

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

	2021-22												Forecast	Remaining Balance
	Actuals & Forecast													
	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	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	1,365,253	1,338,741	1,082,687	1,217,639	1,216,831	1,099,899	949,926	793,515		
REVENUE														
LCFF Entitlement	-	221,369	342,811	363,628	343,260	179,871	707,271	468,367	305,948	325,606	305,948	305,948	4,028,597	158,570
Federal Revenue	-	-	20,043	-	12,044	2,118	8,642	15,938	1,717	30,467	15,938	1,717	253,459	144,836
Other State Revenue	15,057	15,057	27,103	27,103	27,103	54,603	37,765	58,037	121,705	30,288	58,037	154,870	1,017,685	390,959
Other Local Revenue	1,109	21,442	13,215	10,074	22,673	107,491	(22,171)	3,913	3,913	3,913	3,913	3,913	173,399	-
Fundraising & Grants	1,903	12,198	3,847	1,000	2,016	124	21,032	21,032	21,032	21,032	21,032	21,032	147,280	-
TOTAL REVENUE	18,069	270,066	407,020	401,804	407,096	344,206	752,539	567,287	454,315	411,306	404,867	487,480	5,620,420	694,365
EXPENSES														
Certificated Salaries	80,652	209,811	212,236	213,263	195,412	213,787	234,175	240,495	240,495	240,495	240,495	247,995	2,569,308	-
Classified Salaries	17,270	37,209	40,239	45,504	47,485	43,668	54,488	53,458	53,458	53,458	53,458	53,458	553,154	-
Employee Benefits	59,092	60,163	69,987	65,199	55,278	56,950	90,640	78,855	78,855	72,565	72,565	55,375	815,524	-
Books & Supplies	19,354	23,880	45,982	35,691	12,865	45,781	13,292	16,823	16,823	16,823	16,823	16,823	280,957	-
Services & Other Operating Expenses	127,326	160,920	233,516	147,303	159,108	169,617	238,040	182,554	185,706	182,029	182,029	176,699	2,144,539	(306)
Capital Outlay & Depreciation	4,565	4,565	4,565	4,565	4,565	4,565	1,856	4,178	4,178	4,178	4,178	4,178	50,133	-
Other Outflows	893	1,359	1,398	5,687	401	2,906	(12,644)	-	-	-	-	-	-	-
TOTAL EXPENSES	309,151	497,905	607,923	517,213	475,113	537,273	619,847	576,362	579,514	569,546	569,546	554,527	6,413,615	(306)
Operating Cash Inflow (Outflow)	(291,082)	(227,839)	(200,903)	(115,409)	(68,017)	(193,067)	132,691	(9,075)	(125,200)	(158,241)	(164,679)	(67,047)	(793,196)	694,671
Revenues - Prior Year Accruals	73,417	328,834	438,923	27,287	-	21,874	6,290	-	-	-	-	-	-	-
Other Assets	29,485	-	(4,373)	-	-	-	-	-	-	-	-	-	-	-
Fixed Assets	4,565	4,565	4,565	4,565	4,565	4,565	1,856	4,178	4,178	4,178	4,178	4,178	4,178	-
Expenses - Prior Year Accruals	-	(45,803)	(2,211)	-	-	(21,874)	(9,975)	-	-	-	-	-	-	-
Accounts Payable - Current Year	(71,016)	(12,305)	-	100	44	(98,434)	-	-	-	-	-	-	-	-
Summerholdback for Teachers	(37,888)	6,633	5,143	4,957	5,592	(423)	4,090	4,090	4,090	4,090	4,090	4,090	-	-
Loans Payable (Long Term)	-	-	(8,333)	-	(8,333)	(8,333)	-	-	-	-	-	-	-	-
Other Liabilities	107,510	39,639	39,638	39,639	39,639	39,639	-	-	-	-	-	-	-	-
Ending Cash	1,037,941	1,131,664	1,404,113	1,365,253	1,338,741	1,082,687	1,217,639	1,216,831	1,099,899	949,926	793,515	734,736		

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

	Jun FY2021	Dec FY2022
ASSETS		
Cash Balance	1,222,950	1,082,687
Accounts Receivable	954,975	64,641
Other Current Assets	2,515	2,515
Prepays	29,485	4,373
Fixed Assets, Net	82,131	54,743
Due From Others	3,809	3,809
TOTAL ASSETS	2,295,866	1,212,768
LIABILITIES & EQUITY		
Accounts Payable	240,248	9,975
Deferred Revenue	202,528	224,153
Current Loans and Other Payables	644,547	891,414
Long-Term Loans and Other Liabilities	50,008	25,009
Beginning Net Assets	500,958	1,158,534
Net Income (Loss) to Date	657,576	(1,096,317)
TOTAL LIABILITIES & EQUITY	2,295,866	1,212,768

**Contra Costa School of the Performing Arts
Multi-year Projection
As of Dec FY2022**

	Year 1 2021-22	Year 2 2022-23	Year 3 2023-24	Year 4 2024-25	Assumptions
SUMMARY					
Revenue					
LCFF Entitlement	4,028,597	4,854,974	5,711,702	6,578,929	
Federal Revenue	253,459	401,321	145,424	155,621	
Other State Revenues	1,017,685	723,330	740,873	796,957	
Local Revenues	173,399	193,152	213,681	235,071	
Fundraising and Grants	147,280	156,580	166,370	175,833	
Total Revenue	5,620,420	6,329,357	6,978,050	7,942,412	
Expenses					
Compensation and Benefits	3,937,986	4,050,906	4,217,887	4,518,085	
Books and Supplies	280,957	325,205	359,314	399,244	
Services and Other Operating Expenditures	2,144,539	2,195,933	2,251,194	2,315,106	
Depreciation	50,133	16,414	14,539	1,045	
Other Outflows	-	-	-	-	
Total Expenses	6,413,615	6,588,457	6,842,933	7,233,480	
Operating Income	(793,196)	(259,100)	135,117	708,932	
Fund Balance					
Beginning Balance (Unaudited)	1,158,535	365,339	106,239	241,355	
Audit Adjustment					
Beginning Balance (Audited)	1,158,535	365,339	106,239	241,355	
Operating Income	(793,196)	(259,100)	135,117	708,932	
Ending Fund Balance	365,339	106,239	241,355	950,287	
Total Revenue Per ADA	13,355	13,325	13,117	13,528	
Total Expenses Per ADA	15,240	13,870	12,863	12,321	
Operating Income Per ADA	(1,885)	(545)	254	1,208	
Fund Balance as a % of Expenses	6%	2%	4%	13%	

**Contra Costa School of the Performing Arts
Multi-year Projection
As of Dec FY2022**

	Year 1 2021-22	Year 2 2022-23	Year 3 2023-24	Year 4 2024-25	Assumptions
Key Assumptions					
Enrollment Breakdown					
6	83	94	97	99	
7	92	94	97	99	
8	98	94	97	99	
9	59	80	92	99	
10	57	55	77	90	
11	28	55	50	72	
12	26	28	50	60	
Total Enrolled	443	500	560	618	
ADA %					
4-6	95.0%	95.0%	95.0%	95.0%	
7-8	95.0%	95.0%	95.0%	95.0%	
9-12	95.0%	95.0%	95.0%	95.0%	
Average ADA %	95.0%	95.0%	95.0%	95.0%	
ADA					
4-6	79	89	92	94	
7-8	181	179	184	188	
9-12	162	207	256	305	
Total ADA	421	475	532	587	
Demographic Information					
CALPADS Enrollment (for unduplicated % calc)	440	500	560	618	
# Unduplicated (CALPADS)	157	178	199	220	
# Free & Reduced Lunch (CALPADS)	-	-	-	-	
# ELL (CALPADS)	-	-	-	-	
New Students	-	60	60	58	
School Information					
FTE's	46.2	44.6	45.5	48.3	
Teachers	24	23	24	26	
Certificated Pay Increases	2%	2%	2%	2%	
Classified Pay Increases	2%	2%	2%	2%	
# of school days	-	-	-	-	
Default Expense Inflation Rate		0%	0%	2%	

**Contra Costa School of the Performing Arts
Multi-year Projection
As of Dec FY2022**

		Year 1	Year 2	Year 3	Year 4	Assumptions
		2021-22	2022-23	2023-24	2024-25	
REVENUE						
LCFF Entitlement						
8011	Charter Schools General Purpose Entitlement - State Aid	1,958,528	2,518,554	3,094,911	3,691,113	
8012	Education Protection Account Entitlement	84,170	95,000	106,400	117,420	
8096	Charter Schools in Lieu of Property Taxes	1,985,899	2,241,421	2,510,391	2,770,396	
SUBTOTAL - LCFF Entitlement		4,028,597	4,854,974	5,711,702	6,578,929	
Federal Revenue						
8181	Special Education - Entitlement	57,500	55,000	62,500	70,000	
8220	Child Nutrition Programs	20,600	23,250	26,040	28,737	
8291	Title I	38,414	38,414	38,414	38,414	
8292	Title II	8,470	8,470	8,470	8,470	
8294	Title IV	10,000	10,000	10,000	10,000	
8299	All Other Federal Revenue	118,475	266,187	-	-	
SUBTOTAL - Federal Revenue		253,459	401,321	145,424	155,621	
Other State Revenue						
8381	Special Education - Entitlement (State)	300,908	339,625	380,380	419,777	
8382	Special Education Reimbursement (State)	216,000	216,000	216,000	216,000	
8520	Child Nutrition - State	1,551	1,750	1,960	2,163	
8550	Mandated Cost Reimbursements	12,554	12,840	15,844	19,208	
8560	State Lottery Revenue	100,220	113,115	126,689	139,810	
8590	All Other State Revenue	386,453	40,000	-	-	
SUBTOTAL - Other State Revenue		1,017,685	723,330	740,873	796,957	
Local Revenue						
8634	Food Service Sales	51,977	58,665	65,704	73,887	
8660	Interest	4	4	4	4	
8693	Field Trips	62,684	70,749	79,239	87,446	80% of field trip expenses
8699	All Other Local Revenue	28,734	28,734	28,734	28,734	chromebook replacement, other fees
8701	8701 - Student Production/Event Revenue	30,000	35,000	40,000	45,000	
SUBTOTAL - Local Revenue		173,399	193,152	213,681	235,071	
Fundraising and Grants						
8802	8802 - Donations - Private (Foundation Grants)	75,000	75,000	75,000	75,000	
8803	8803 - Fundraising (school Site)	72,280	81,580	91,370	100,833	
SUBTOTAL - Fundraising and Grants		147,280	156,580	166,370	175,833	
TOTAL REVENUE		5,620,420	6,329,357	6,978,050	7,942,412	

**Contra Costa School of the Performing Arts
Multi-year Projection
As of Dec FY2022**

	Year 1 2021-22	Year 2 2022-23	Year 3 2023-24	Year 4 2024-25	Assumptions
EXPENSES					
Compensation & Benefits					
Certificated Salaries					
1100 Teachers Salaries	1,411,450	1,406,291	1,512,677	1,541,930	
1101 Teacher - Bonus	10,000	7,000	6,000	6,000	
1148 Teacher - Special Ed	115,967	140,296	143,102	266,576	
1150 Teacher - Custom 1	110,357	132,732	135,387	138,094	
1200 Certificated Pupil Support Salaries	387,143	394,886	382,991	390,651	
1300 Certificated Supervisor & Administrator Salaries	534,392	601,121	613,144	625,407	
SUBTOTAL - Certificated Salaries	2,569,308	2,682,326	2,793,300	2,968,658	
Classified Salaries					
2100 Classified Instructional Aide Salaries	269,501	297,666	303,620	343,813	
2200 Classified Support Salaries	33,041	-	-	-	
2300 Classified Supervisor & Administrator Salaries	70,000	-	-	-	
2400 Classified Clerical & Office Salaries	160,611	168,619	171,992	175,432	
2935 Other Classified - Substitute	20,000	22,000	22,440	24,000	
SUBTOTAL - Classified Salaries	553,154	488,286	498,052	543,245	
Employee Benefits					
3100 STRS	419,439	491,175	511,947	545,222	
3300 OASDI-Medicare-Alternative	85,173	83,113	85,606	91,678	
3400 Health & Welfare Benefits	222,396	225,250	245,788	281,005	
3500 Unemployment Insurance	37,987	29,504	30,131	31,837	
3600 Workers Comp Insurance	46,837	47,559	49,370	52,679	
3900 Other Employee Benefits	3,693	3,693	3,693	3,763	
SUBTOTAL - Employee Benefits	815,524	880,293	926,535	1,006,182	
Books & Supplies					
4200 Books & Other Reference Materials	3,299	3,299	3,299	3,362	
4300 Materials & Supplies	50,301	59,200	68,304	78,074	
4315 Custodial Supplies	6,313	7,125	7,980	8,974	
4320 Educational Software	45,000	50,790	56,885	63,969	
4325 Instructional Materials & Supplies	36,894	41,641	46,638	52,446	
4410 Classroom Furniture, Equipment & Supplies	15,905	20,000	20,000	20,380	
4420 Computers: individual items less than \$5k	20,000	27,500	27,500	28,023	
4430 Non Classroom Related Furniture, Equipment & Supplies	6,835	6,835	6,835	6,965	
4710 Student Food Services	96,410	108,815	121,873	137,051	
SUBTOTAL - Books and Supplies	280,957	325,205	359,314	399,244	
Services & Other Operating Expenses					
5200 Travel & Conferences	10,000	10,600	10,918	11,246	
5300 Dues & Memberships	15,000	15,000	15,000	15,285	
5400 Insurance	63,960	74,355	85,776	97,500	

**Contra Costa School of the Performing Arts
Multi-year Projection
As of Dec FY2022**

	Year 1 2021-22	Year 2 2022-23	Year 3 2023-24	Year 4 2024-25	Assumptions
5515 Janitorial, Gardening Services & Supplies	105,000	108,150	111,395	114,736	
5535 Utilities - All Utilities	165,000	169,950	175,049	180,300	
5605 Equipment Leases	20,000	20,000	20,000	20,380	
5610 Rent	1,045,944	1,045,944	1,045,944	1,046,236	
5615 Repairs and Maintenance - Building	35,800	36,874	37,981	39,120	
5631 Other Space Rental	33,150	33,150	33,150	33,780	
5803 Accounting Fees	10,700	11,021	11,352	11,692	
5809 Banking Fees	1,000	1,000	1,000	1,019	
5812 Business Services	146,573	154,241	154,611	162,608	
5815 Consultants - Instructional	15,000	15,450	15,914	16,391	
5820 Consultants - Non Instructional - Custom 1	15,000	15,000	15,000	15,285	
5824 District Oversight Fees	41,786	50,050	58,617	68,568	
5830 Field Trips Expenses	78,355	88,350	98,952	111,275	
5839 Fundraising Expenses	10,000	10,000	10,000	10,190	
5843 Interest - Loans Less than 1 Year	2,064	2,064	2,064	2,103	
5845 Legal Fees	100,000	100,000	100,000	101,900	
5851 Marketing and Student Recruiting	30,000	30,000	30,000	30,570	
5857 Payroll Fees	4,893	5,039	5,190	5,346	
5861 Prior Yr Exp (not accrued)	594	-	-	-	
5863 Professional Development	28,193	25,000	30,000	30,570	
5869 Special Education Contract Instructors	42,420	43,693	45,003	46,353	
5872 Special Education Encroachment	10,752	11,839	13,286	14,972	
5881 Student Information System	16,500	16,500	16,500	16,814	
5887 Technology Services	70,000	75,000	80,000	81,520	
5900 Communications	26,856	27,662	28,492	29,347	
SUBTOTAL - Services & Other Operating Exp.	2,144,539	2,195,933	2,251,194	2,315,106	
Depreciation Expense					
6900 Depreciation	50,133	16,414	14,539	1,045	
SUBTOTAL - Depreciation Expense	50,133	16,414	14,539	1,045	
Other Outflows					
SUBTOTAL - Other Outflows	-	-	-	-	
TOTAL EXPENSES	6,413,615	6,588,457	6,842,933	7,233,480	

Contra Costa School of the Performing Arts

2021-22

As of Dec FY2022

	Year 1 2021-22	Year 2 2022-23	Year 3 2023-24	Year 4 2024-25	Driver/ Rate Type
Revenues and related expenses					
Statewide LCFF Assumptions					
LCFF COLA	5.07%	5.33%	3.61%	3.64%	
TK-3 LCFF Base	8,093	8,524	8,832	9,153	
4-6 LCFF Base	8,215	8,653	8,965	9,291	
7-8 LCFF Base	8,458	8,909	9,231	9,567	
9-12 LCFF Base	9,802	10,324	10,697	11,086	
TK-3 Gr Span Adj	842	886	919	952	
9-12 Gr Span Adj	255	268	278	288	
School LCFF Assumptions					
LCFF per ADA	9,573	10,221	10,736	11,206	
ILPT per ADA	4,719	4,719	4,719	4,719	
Supplemental & Concentration Funding	229,969	297,511	379,643	437,056	
Unduplicated Pupil % (3 year avg)	30.27%	32.64%	35.60%	35.58%	
District UPP	47.79%	47.79%	47.79%	47.79%	
Other Federal and State Revenues					
EDCOE SELPA Federal Rate	125.00	125.00	125.00	125.00	Prior Year Enrollment
EDCOE SELPA State Rate	715.00	715.00	715.00	715.00	ADA
LAUSD SPED Federal Rate	267.30	267.30	267.30	267.30	ADA
LAUSD SPED State Rate	688.90	688.90	688.90	688.90	ADA
Other SELPA Fed	0	0.00	0.00	0.00	
Other SELPA State	0	0.00	0.00	0.00	Flat Rate (NR)
Mandated Cost Reimbursements: K-8	17.21	18.13	18.78	19.46	Prior Year Enrollment
Mandated Cost Reimbursements: 9-12	47.84	50.39	52.21	54.11	Prior Year Enrollment
One Time Funding	0.00	0.00	0.00	0.00	Prior Year Enrollment
State Lottery Unrestricted	163.00	163.00	163.00	163.00	P-A ADA
State Lottery Restricted	65.00	65.00	65.00	65.00	P-A ADA
Absence Factor	1.04	1.04	1.04	1.04	Multiplier to state lottery rates
SB740 maximum per ADA	1,232.00	1,232.00	1,232.00	1,232.00	ADA
SB740 Lease & ADA Default Proration	92%	90%	90%	90%	
SB740 Other Costs Default Proration	0%	0%	0%	0%	
Fees					
Authorizer Fees	150001.00%	0.00%		0.00	
Special Education Encroachment Fees	0.03	0.03			% of Sped Revenue

Payroll					
Annual Pay Increase					
Certificated		2.00%	2.00%	2.00%	
Classified		2.00%	2.00%	2.00%	
Is school 501c3?					
School Fund?					
Benefits					
STRS	16.92%	19.10%	19.10%	19.10%	% of eligible payroll
PERS	22.91%	26.10%	27.10%	27.70%	% of eligible payroll
PARS	3.75%	3.75%	3.75%	3.75%	% of eligible payroll
Social Security	6.20%	6.20%	6.20%	6.20%	% of eligible payroll
Medicare	1.45%	1.45%	1.45%	1.45%	% of total payroll
Health & Welfare Benefits					Annual rate per employee
Yes	\$6,250	\$6,625	\$7,023	\$7,444	

H&W average annual increase	6.00%	6.00%	6.00%	6.00%	
In Lieu Medical Stipend					Annual stipend
FUTA %	0.60%	0.60%	0.60%	0.60%	% of eligible payroll
FUTA Tax Base	\$7,000	\$7,000	\$7,000	\$7,000	
SUTA %	8.10%	8.10%	8.10%	8.10%	% of eligible payroll
SUTA Tax Base	\$7,000	\$7,000	\$7,000	\$7,000	
School Fund %					
ETT (part of SUTA)	\$7	\$7	\$7	\$7	Annual rate per employee
Workers Comp	1.50%	1.50%	1.50%	1.50%	% of total payroll