



Contra Costa School of Performing Arts

Regular Board Meeting

Date and Time

Tuesday April 25, 2023 at 5:30 PM PDT

Location

Contra Costa School of Performing Arts
2730 Mitchell Drive
Walnut Creek, CA 94598

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 Chair/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 at least 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			
A. Call the Meeting to Order		Heather Vega	
B. Record Attendance		Heather Vega	
C. Establishment of Quorum		Heather Vega	
D. Agenda Review and Adoption	Vote	Heather Vega	5 m

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

II. PUBLIC COMMENTS 5:35 PM

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 Chair/Vice Chairperson prior to the Call to Order.

Speakers will be given three (3) minutes for items *on* the agenda, and two (2) 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.

A. Items on the Agenda		Heather Vega	
B. Items not on the Agenda		Heather Vega	15 m

III. CONSENT AGENDA 5:50 PM

Items listed under consent agenda are considered routine and will be approved/adopted in one single motion. There will be no separate discussion of these items; however, any item may be removed from the consent agenda upon request by any member of the Board and acted upon separately.

	Purpose	Presenter	Time
A. Approve Meeting Minutes - Regular Meeting, March 28, 2023	Approve Minutes	Heather Vega	5 m

The Board will consider approving the minutes from the Regular Board Meeting on March 28, 2023.

IV. ADMINISTRATIVE ITEMS AND ANNOUNCEMENTS 5:55 PM

A. School Year Calendar	Vote	Brandy Byers	5 m
--------------------------------	------	--------------	-----

Board will review and approve the school year calendar for 23-24.

B. Executive Director Report	Discuss	Brandy Byers	15 m
-------------------------------------	---------	--------------	------

The Board will hear an update on school business and work with the teacher leads regarding Project Based Learning.

V. FISCAL REPORTS 6:15 PM

A. Monthly Financial Report	Discuss	EdTec Client Managers	15 m
------------------------------------	---------	-----------------------	------

The Board will hear a presentation and report from EdTec Client Managers on the monthly financial report, including other important updates.

VI. CLOSED SESSION 6:30 PM

The Board will move to Closed Session.

A. Negotiations	Discuss	Brandy Byers	30 m
------------------------	---------	--------------	------

Board will discuss ongoing negotiations.

B. Public Employee Evaluation		Heather Vega	15 m
--------------------------------------	--	--------------	------

Board will discuss public employee evaluation: Executive Director.

C. Public Employee Discipline/Dismissal Release §54957			15 m
---	--	--	------

VII. RECONVENE TO OPEN SESSION 7:30 PM

A. Report Out	FYI	Heather Vega	3 m
----------------------	-----	--------------	-----

The Board will report out on actions taken in Closed Session, if any.

Purpose Presenter Time

VIII. PARTNERSHIP PROPOSALS **7:33 PM**

<p>A. Review and approve partnership and support proposals</p>	<p>Vote</p>	<p>Brandy Byers</p>	<p>20 m</p>
---	-------------	---------------------	-------------

The board will review proposals for potential partnerships supporting the office with finances, attendance, CalPADS, Human Resources, and other office-related activities.

1. Harness Potential
2. DMS
3. CSMC
4. CVCHS
5. The Creek (After School/ ELOP program)
6. OSA

IX. Closing Items **7:53 PM**

<p>A. Adjourn Meeting</p>		<p>Heather Vega</p>	<p>1 m</p>
----------------------------------	--	---------------------	------------

Coversheet

Approve Meeting Minutes - Regular Meeting, March 28, 2023

Section: III. CONSENT AGENDA
Item: A. Approve Meeting Minutes - Regular Meeting, March 28, 2023
Purpose: Approve Minutes
Submitted by:
Related Material: Minutes for Regular Board Meeting on March 28, 2023

APPROVED

Contra Costa School of Performing Arts

Minutes

Regular Board Meeting

Date and Time

Tuesday March 28, 2023 at 5:30 PM

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 Chair/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 at least one hour prior to the start of the meeting by contacting the Executive Director's Office at (925) 235-1130.

Directors Present

A. Mbonisi, C. Hill, D. Wendt, F. Bani-Taba, L. McPhatter-Harris

Directors Absent

H. Vega

Directors who arrived after the meeting opened

A. Mbonisi

Ex Officio Members Present

B. Byers

Non Voting Members Present

B. Byers

Guests Present

B. Fleming (remote), J. Flaner, K. Aozasa (remote)

I. Opening Items

A. Call the Meeting to Order

L. McPhatter-Harris called a meeting of the board of directors of Contra Costa School of Performing Arts to order on Tuesday Mar 28, 2023 at 5:44 PM.

B. Record Attendance

Attendance taken.

C. Establishment of Quorum

Quorum present.

D. Agenda Review and Adoption

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

F. Bani-Taba seconded the motion.

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

II. PUBLIC COMMENTS

A. Items on the Agenda

There were no public comments.

B. Items not on the Agenda

There were no public comments.

III. CONSENT AGENDA

A. Approve Meeting Minutes - Regular Meeting, February 28, 2023

D. Wendt made a motion to approve the minutes from Regular Board Meeting on 02-28-23.

F. Bani-Taba seconded the motion.

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

B. Approve Meeting Minutes - Special Meeting, March 8, 2023

D. Wendt made a motion to approve the minutes from Special Board Meeting on 03-08-23.

C. Hill seconded the motion.

Fatemeh Bani-Tabi abstained from the vote.

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

IV. FISCAL REPORTS

A. Monthly Financial Report

The Board heard a presentation from EdTec managers Bryce Fleming and Kendall Aozosa on the monthly financial report and provided other important updates.

A. Mbonisi arrived at 5:55 PM.

V. ADMINISTRATIVE ITEMS AND ANNOUNCEMENTS

A. Executive Director Report

The Board heard a presentation from Dr. Byers with updates on school operations and discussed strategies to optimize and grow in SY 2023-24.

B. Space Rental

The Board discussed the proposal from Diablo Valley Ballet (DVB) to rent space (dance studios and restrooms) at SPA for a lower rate than published in the Community Use

Policy. The Board concurred that further discussion with DVB is warranted and that a vote was not necessary at this time.

VI. CLOSED SESSION

A. Negotiations

The Board entered into Closed Session.

B. Pending Litigation

C. Public Employment

VII. RECONVENE TO OPEN SESSION

A. Report Out

The Board reconvened to Open Session. The Board chair announced that no action was taken in closed session.

VIII. 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 8:45 PM.

Respectfully Submitted,
L. McPhatter-Harris

Coversheet

School Year Calendar

Section: IV. ADMINISTRATIVE ITEMS AND ANNOUNCEMENTS
Item: A. School Year Calendar
Purpose: Vote
Submitted by:
Related Material: 2023-2024 calendar_Final.pdf



SPA Contra Costa School of Performing Arts

Academic Calendar 2023-2024

Pending Board Approval

Month	Mon	Tue	Wed	Thu	Fri
August 2023 Instruct. Days = 16 Teach Work = 21	31	1	2	3 (T)	4 (T)
	7 (T)	8 (T)	9 (T)	10	11
	14	15	16	17	18
	21	22	23	24	25
	28	29	30	31	

Month	Mon	Tue	Wed	Thu	Fri
September 2023 Instruct. Days = 20 Teach Work = 20					1
	4 (H)	5	6	7	8
	11	12	13	14	15
	18	19	20	21	22
	25	26	27	28	29

Month	Mon	Tue	Wed	Thu	Fri
October 2023 Instruct. Days = 20 Teach Work = 21	2	3	4	5 (PBL)	6 (E)
	9 (H)	10 (T)	11	12	13
	16	17	18	19	20
	23	24	25	26	27
	30	31			

Month	Mon	Tue	Wed	Thu	Fri
November 2023 Instruct. Days = 16 Teach Work = 16			1	2	3
	6	7 (V)	8	9	10 (H)
	13	14	15	16	17
	20 (H)	21 (H)	22 (H)	23 (H)	24 (H)
	27	28	29	30	

Month	Mon	Tue	Wed	Thu	Fri
December 2023 Instruct. Days = 13 Teach Work = 14					1
	4	5	6	7	8
	11	12	13	14	15
	18	19 (PBL)	20 (T)	21 (H)	22 (H)
	25 (H)	26 (H)	27 (H)	28 (H)	29 (H)

Month	Mon	Tue	Wed	Thu	Fri
Jan 2024 Instruct. Days = 16 Teach Work = 17	1 (H)	2 (H)	3 (H)	4 (H)	5 (H)
	8 (T)	9	10	11	12
	15 (H)	16	17	18	19
	22	23	24	25	26
	29	30	31		

Month	Mon	Tue	Wed	Thu	Fri
February 2024 Instruct. Days = 19 Teach Work = 19				1	2
	5	6	7	8	9
	12	13	14	15	16 (H)
	19 (H)	20	21	22	23
	26	27	28	29	

Month	Mon	Tue	Wed	Thu	Fri
March 2024 Instruct. Days = 19 Teach Work = 20					1
	4	5	6	7 (PBL)	8 (E)
	11 (T)	12	13	14	15
	18	19	20	21	22
	25	26	27	28	29 (H)

Month	Mon	Tue	Wed	Thu	Fri
April 2024 Instruct. Days = 17 Teach Work = 17	1 (H)	2 (H)	3 (H)	4 (H)	5 (H)
	8	9	10	11	12
	15	16	17	18	19
	22	23	24	25	26
	29	30			

Month	Mon	Tue	Wed	Thu	Fri
May 2024 Instruct. Days = 22 Teach Work = 22			1	2	3
	6	7	8	9	10
	13	14	15	16	17
	20	21	22	23	24
	27 (H)	28	29	30 (PBL)	31 (E)

Month	Mon	Tue	Wed	Thu	Fri
June 2024 Instruct. Days = 2 Teach Work = 3	3	4 (E)	5 (T)	6	7
	10	11	12	13	13
	17	18	19 (H)	20	21
	24	25	26	27	28

Month	Mon	Tue	Wed	Thu	Fri
July 2024 Instruct. Days = 0 Teach Work = 0	3	4 (H)	5	6	7
	10	11	12	13	14
	17	18	19	20	21
	24	25	26	27	28

T = Teacher Work Day H = Holiday E = End of Grading Period V = Election Day

2023	2024
August 9	January 1-5
August 10	January 8
September 4	January 15
October 5	February 16-19
October 6	March 7
October 9	March 8
October 10	March 11
November 7	March 29
November 10	April 1-5
November 20-24	May 27
December 19	May 30
December 20	May 31
December 21-31	June 5
	June 5
	June 19
	July 4
New Student Orientation	Winter Break
First Day of School	Teacher Work Day
Labor Day	Martin Luther King Jr.'s Day
PBL Exhibition of Learning Evening	President's Day Weekend
End of Grading Period	PBL Exhibition of Learning Evening
Indigenous Peoples' Day	End of Grading Period
Teacher Work Day	Teacher Work Day
Election Day/Early Release for Voting	Cesar Chavez Day Observed
Veterans Day Observed	Spring Break
School Break, Thanksgiving	Memorial Day
PBL Exhibition of Learning Evening	PBL Exhibition of Learning Evening
Teacher Work Day	Last of school for 6th-8th
Winter Break	Graduation
	Teacher Work Day
	Juneteenth
	Independence Day

Coversheet

Monthly Financial Report

Section: V. FISCAL REPORTS
Item: A. Monthly Financial Report
Purpose: Discuss
Submitted by:
Related Material: CCSPA Apr Board Meeting Slides.pdf
CCSPA Apr Board Meeting (Mar Financials).pdf

Contra Costa School of Performing Arts Board Financial Update

BRYCE FLEMING

KENDALL AOZASA

APRIL 25, 2023



Contents



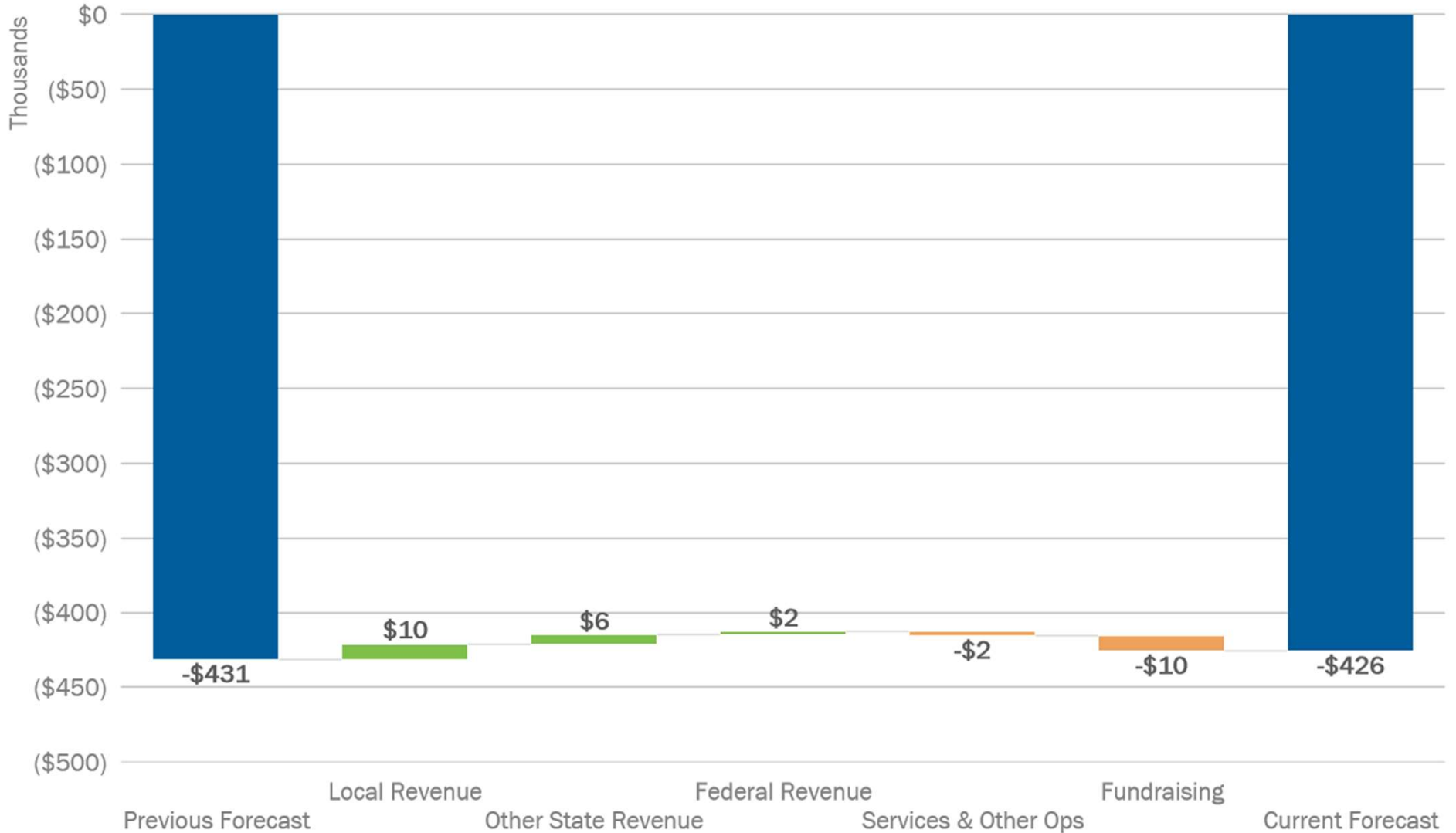
1. **2022-23 Budgeting Update**
 - A. Forecast Update
 - B. Cash Flow
 - C. Budgeting Update

Forecast Updates



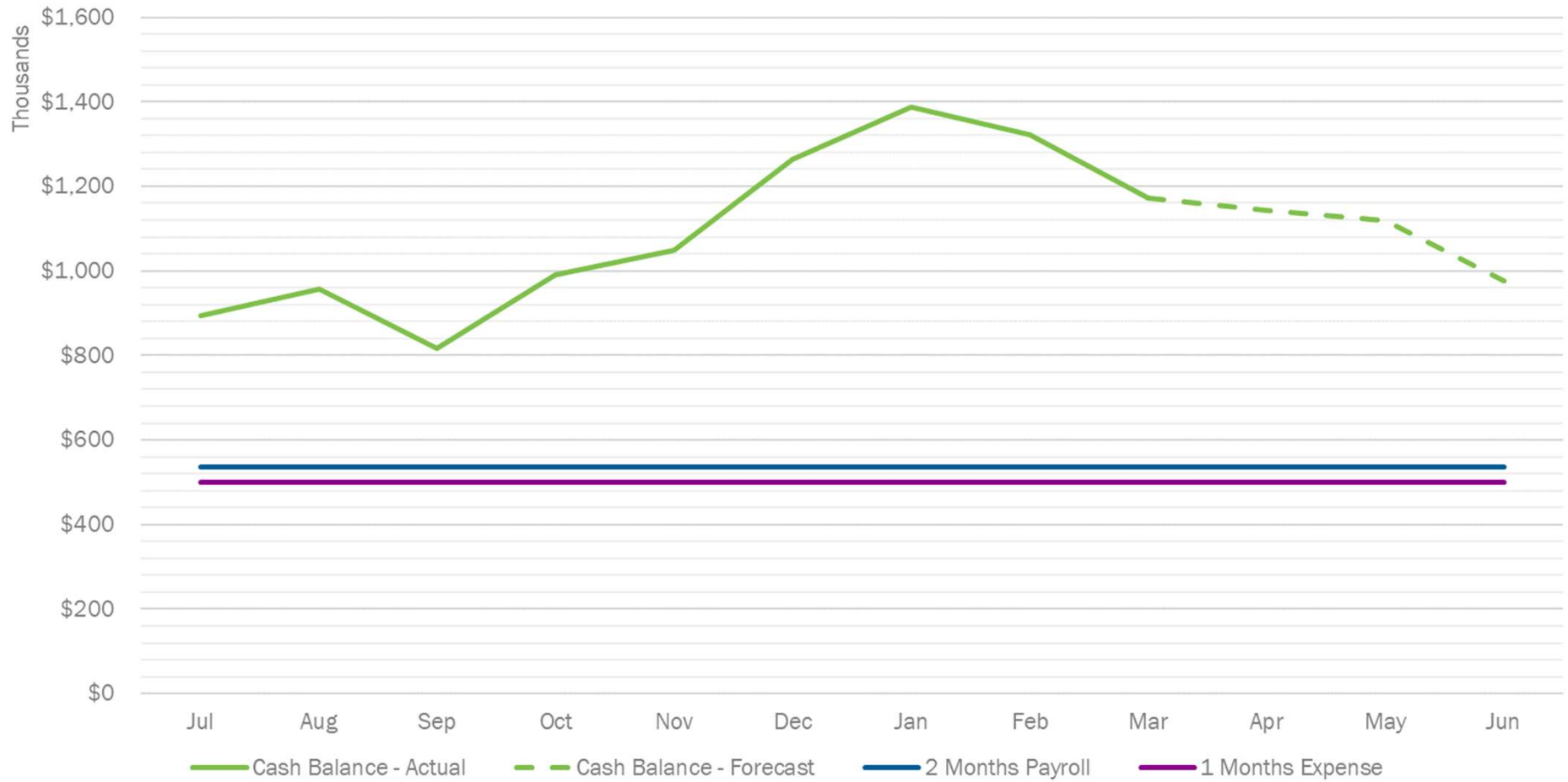
2022-23 Forecast Update

Minimal net changes to operating income



2022-23 Monthly Cash Balance

Cash decreasing in the spring, but remains strong overall



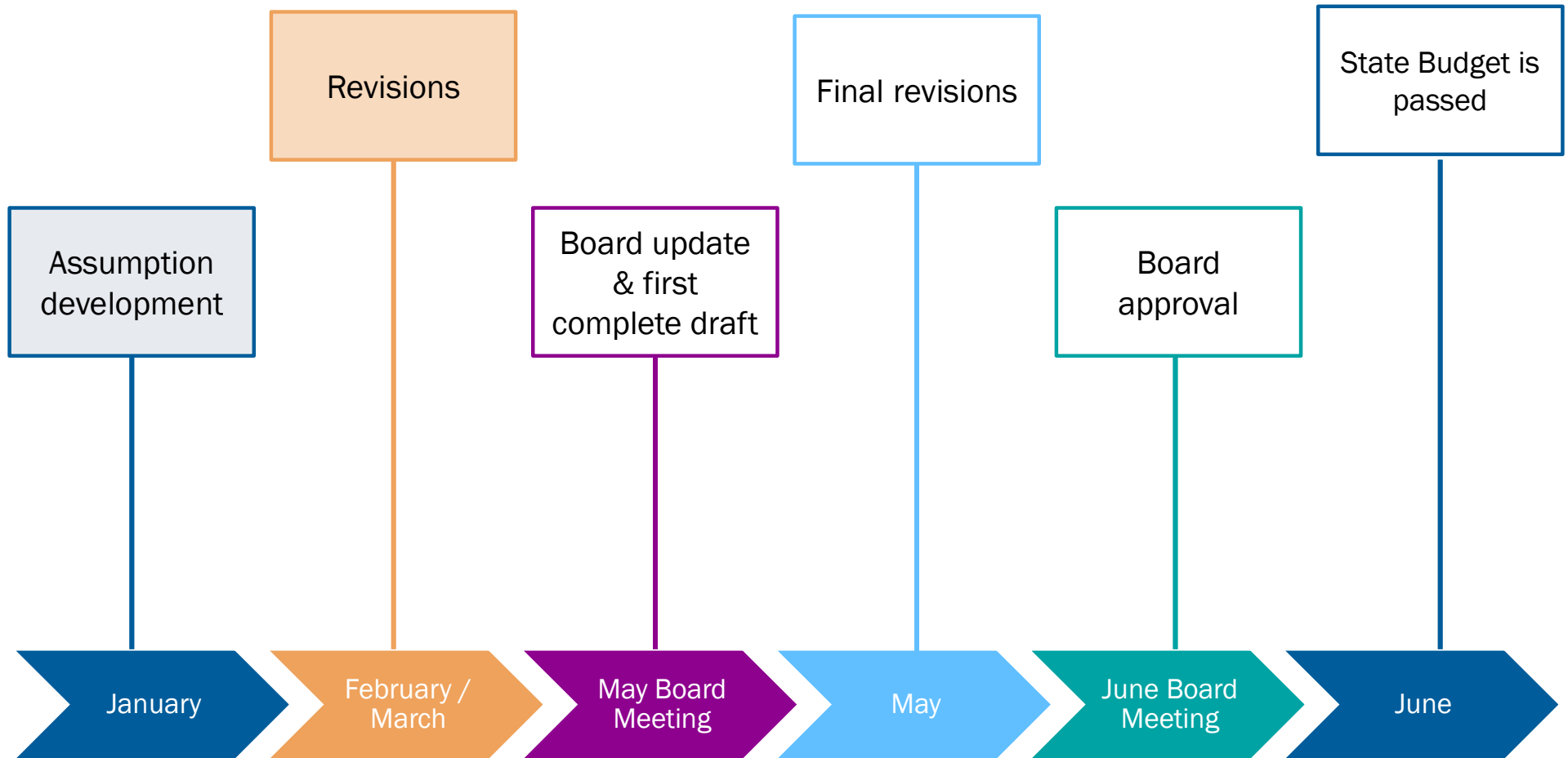
Budget Updates





Budget Development

In the process of revising the budget to present draft to the board



Plan Adoption – Due Dates & Board Requirements



A-G Completion Grant

- April 1st, 2022 – CCSPA approved 4/22
- Presented in board meeting, approved in subsequent meeting

Educator Effectiveness Grant

- March 31st, 2023 – CCSPA approved 12/21
- Presented in board meeting, approved in subsequent meeting

*Expanded Learning Opportunities Grant (ELO-P)

- Prior to 1st day of program
- Approved in board meeting

*Arts, Music, and Instructional Materials Block Grant

- Prior to year end since expenditures are planned for this year
- Approved in board meeting

Learning Recovery Emergency Block Grant

- N/A
- No Plan Required!

Contra Costa School of the Performing Arts
Income Statement
As of Mar FY2023

	Actual			YTD	Budget							
	Jan	Feb	Mar	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	388,445	521,353	204,482	2,823,395	4,669,021	3,630,200	3,630,200	-	(1,038,821)	806,805	78%	
Federal Revenue	10,746	-	43,355	55,889	174,935	326,598	328,394	1,796	153,460	272,505	17%	
Other State Revenues	207,263	4,500	75,589	668,812	1,459,971	1,422,136	1,428,520	6,384	(31,451)	759,707	47%	
Local Revenues	12,555	14,942	15,658	116,615	150,429	110,234	120,327	10,093	(30,102)	3,712	97%	
Fundraising and Grants	275	217	222	48,878	96,558	83,435	73,341	(10,093)	(23,217)	24,463	67%	
Total Revenue	619,284	541,013	339,305	3,713,589	6,550,913	5,572,602	5,580,782	8,180	(970,131)	1,867,193	67%	
Expenses												
Compensation and Benefits	255,644	261,166	269,391	2,391,718	3,711,328	3,222,029	3,222,287	(258)	489,041	830,569	74%	
Books and Supplies	2,535	2,805	32,962	213,551	279,040	311,085	311,035	51	(31,995)	97,484	69%	
Services and Other Operating Expenditures	(2,971)	153,238	164,007	1,565,432	2,496,778	2,454,335	2,456,774	(2,439)	40,004	891,342	64%	
Depreciation	1,212	1,212	1,212	12,779	16,414	16,414	16,414	-	-	3,635	78%	
Other Outflows	-	23,681	15,158	40,519	-	-	-	-	-	(40,519)		
Total Expenses	256,419	442,102	482,730	4,224,000	6,503,560	6,003,863	6,006,509	(2,647)	497,051	1,782,510	70%	
Operating Income	362,865	98,911	(143,425)	(510,411)	47,353	(431,261)	(425,727)	5,534	(473,080)	84,683		
Fund Balance												
Beginning Balance (Unaudited)					668,536	667,987	667,987					
Audit Adjustment					-	375	375					
Operating Income					47,353	(431,261)	(425,727)					
Ending Fund Balance					715,889	237,101	242,635					
Fund Balance as a % of Expenses					11%	4%	4%					

**Contra Costa School of the Performing Arts
Income Statement
As of Mar FY2023**

	Actual			YTD	Budget						
	Jan	Feb	Mar	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					89	42	42	-	(47)		
7-8					178	148	148	-	(30)		
9-12					198	146	146	-	(52)		
Total Enrolled					465	336	336	-	(129)		
ADA %											
4-6					95.5%	94.7%	94.7%	0.0%	-0.8%		
7-8					95.0%	95.1%	95.1%	0.0%	0.1%		
9-12					93.5%	92.4%	92.4%	0.0%	-1.1%		
Average ADA %					94.5%	93.9%	93.9%	0.0%	-0.6%		
ADA											
4-6					85.00	39.77	39.77	-	(45.23)		
7-8					169.10	140.75	140.75	-	(28.35)		
9-12					185.13	134.90	134.90	-	(50.23)		
Total ADA					439.23	315.42	315.42	-	(123.81)		

Contra Costa School of the Performing Arts
Income Statement
As of Mar FY2023

		Actual			YTD	Budget						
		Jan	Feb	Mar	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	214,158	214,158	88,914	1,397,659	2,508,570	1,727,264	1,727,264	-	(781,306)	329,605	81%
8012	Education Protection Account Entitlement	20,311	-	-	40,623	87,845	63,084	63,084	-	(24,761)	22,461	64%
8019	State Aid - Prior Years	-	153,219	-	153,219	-	153,219	153,219	-	153,219	-	100%
8096	Charter Schools in Lieu of Property Taxes	153,976	153,976	115,568	1,231,894	2,072,606	1,686,633	1,686,633	-	(385,973)	454,739	73%
SUBTOTAL - LCFF Entitlement		388,445	521,353	204,482	2,823,395	4,669,021	3,630,200	3,630,200	-	(1,038,821)	806,805	78%
Federal Revenue												
8181	Special Education - Entitlement	-	-	-	-	61,428	55,000	64,596	9,596	3,168	64,596	0%
8220	Child Nutrition Programs	10,746	-	14,268	26,802	21,623	179,400	171,600	(7,800)	149,978	144,798	16%
8291	Title I	-	-	-	-	38,414	39,486	39,486	-	1,072	39,486	0%
8292	Title II	-	-	-	-	8,470	9,712	9,712	-	1,242	9,712	0%
8294	Title IV	-	-	-	-	10,000	10,000	10,000	-	-	10,000	0%
8299	All Other Federal Revenue	-	-	29,087	29,087	35,000	33,000	33,000	-	(2,000)	3,913	88%
SUBTOTAL - Federal Revenue		10,746	-	43,355	55,889	174,935	326,598	328,394	1,796	153,460	272,505	17%
Other State Revenue												
8319	Other State Apportionments - Prior Years	317	-	(100)	6,702	-	6,802	6,802	-	6,802	100	99%
8381	Special Education - Entitlement (State)	28,932	-	66,546	245,883	360,165	358,094	358,094	-	(2,071)	112,211	69%
8382	Special Education Reimbursement (State)	1,828	-	2,954	14,126	216,000	87,500	87,500	-	(128,500)	73,374	16%
8520	Child Nutrition - State	6,950	-	1,689	8,638	1,628	7,056	13,440	6,384	11,813	4,802	64%
8550	Mandated Cost Reimbursements	-	-	-	12,494	12,494	12,494	12,494	-	1	0	100%
8560	State Lottery Revenue	29,446	-	-	29,446	104,596	78,078	78,078	-	(26,518)	48,632	38%
8590	All Other State Revenue	135,290	-	-	319,523	765,089	822,111	822,111	-	57,022	502,588	39%
8593	Other State Revenue 3	4,500	4,500	4,500	32,000	-	50,000	50,000	-	50,000	18,000	64%
SUBTOTAL - Other State Revenue		207,263	4,500	75,589	668,812	1,459,971	1,422,136	1,428,520	6,384	(31,451)	759,707	47%
Local Revenue												
8634	Food Service Sales	-	-	-	-	53,753	-	-	-	(53,753)	-	-
8693	Field Trips	11,957	11,419	10,220	34,895	32,942	25,234	35,327	10,093	2,385	432	99%
8699	All Other Local Revenue	425	696	1,395	45,132	28,734	50,000	50,000	-	21,266	4,868	90%
8701	8701 - Student Production/Event Revenue	173	-	457	30,174	35,000	35,000	35,000	-	-	4,826	86%
8999	Uncategorized Revenue	-	2,828	3,585	6,413	-	-	-	-	-	(6,413)	-
SUBTOTAL - Local Revenue		12,555	14,942	15,658	116,615	150,429	110,234	120,327	10,093	(30,102)	3,712	97%
Fundraising and Grants												
8802	8802 - Donations - Private (Foundation Grants)	-	-	-	45,000	50,000	50,000	50,000	-	-	5,000	90%
8803	8803 - Fundraising (school Site)	275	217	222	3,878	46,558	33,435	23,341	(10,093)	(23,217)	19,463	17%
SUBTOTAL - Fundraising and Grants		275	217	222	48,878	96,558	83,435	73,341	(10,093)	(23,217)	24,463	67%
TOTAL REVENUE		619,284	541,013	339,305	3,713,589	6,550,913	5,572,602	5,580,782	8,180	(970,131)	1,867,193	67%

**Contra Costa School of the Performing Arts
Income Statement
As of Mar FY2023**

		Actual			YTD	Budget						
		Jan	Feb	Mar	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	105,006	97,615	107,961	844,112	1,332,288	1,155,636	1,155,636	-	176,652	311,524	73%
1101	Teacher - Bonus	-	-	-	-	10,000	-	-	-	10,000	-	-
1103	Teacher - Substitute Pay	2,182	5,353	6,271	35,231	-	38,000	40,000	(2,000)	(40,000)	4,769	88%
1148	Teacher - Special Ed	12,081	12,081	12,081	100,112	198,761	138,087	138,087	-	60,674	37,975	72%
1150	Teacher - Arts	17,226	16,203	15,854	126,606	55,926	185,584	185,584	-	(129,658)	58,978	68%
1200	Certificated Pupil Support Salaries	-	-	-	74,679	216,784	75,081	75,081	-	141,703	402	99%
1300	Certificated Supervisor & Administrator Salaries	37,429	37,429	37,429	375,083	632,616	497,072	497,072	-	135,544	121,988	75%
SUBTOTAL - Certificated Salaries		173,925	168,681	179,596	1,555,823	2,446,375	2,089,459	2,091,459	(2,000)	354,916	535,636	74%
Classified Salaries												
2100	Classified Instructional Aide Salaries	12,250	21,935	20,177	166,474	217,108	229,243	229,243	-	(12,134)	62,768	73%
2200	Classified Support Salaries	2,349	5,082	3,999	29,990	26,848	41,800	41,800	-	(14,952)	11,811	72%
2300	Classified Supervisor & Administrator Salaries	80	-	-	560	-	-	-	-	-	(560)	-
2400	Classified Clerical & Office Salaries	8,881	10,086	9,241	100,444	185,952	139,169	139,169	-	46,783	38,725	72%
2900	Classified Other Salaries	450	-	-	5,050	-	8,000	8,000	-	(8,000)	2,950	63%
2935	Other Classified - Substitute	430	592	485	5,832	22,000	9,000	7,000	2,000	15,000	1,169	83%
SUBTOTAL - Classified Salaries		24,439	37,695	33,901	308,349	451,908	427,212	425,212	2,000	26,696	116,863	73%
Employee Benefits												
3100	STRS	29,307	28,565	30,740	264,295	460,778	363,640	364,022	(382)	96,756	99,727	73%
3300	OASDI-Medicare-Alternative	5,557	6,436	6,086	54,212	72,147	74,485	74,361	124	(2,214)	20,149	73%
3400	Health & Welfare Benefits	15,883	17,881	18,127	168,302	205,375	197,200	197,200	-	8,175	28,898	85%
3500	Unemployment Insurance	5,729	1,833	868	11,825	27,579	28,590	28,590	-	(1,012)	16,765	41%
3600	Workers Comp Insurance	-	-	-	27,354	43,474	37,750	37,750	-	5,724	10,396	72%
3900	Other Employee Benefits	804	74	74	1,558	3,693	3,693	3,693	-	-	2,134	42%
SUBTOTAL - Employee Benefits		57,280	54,790	55,894	527,545	813,045	705,358	705,616	(258)	107,429	178,070	75%
Books & Supplies												
4200	Books & Other Reference Materials	-	-	4,096	5,170	3,299	3,027	5,500	(2,473)	(2,201)	330	94%
4300	Materials & Supplies	1,152	(31)	360	25,278	25,000	44,000	44,000	-	(19,000)	18,722	57%
4315	Custodial Supplies	-	-	-	-	1,098	315	315	-	783	315	0%
4320	Educational Software	136	126	20,110	31,712	48,754	35,012	32,488	2,523	16,266	777	98%
4325	Instructional Materials & Supplies	1,247	2,627	164	16,793	48,754	21,731	21,731	-	27,023	4,938	77%
4410	Classroom Furniture, Equipment & Supplies	-	-	-	5,721	20,000	6,000	6,000	-	14,000	279	95%
4420	Computers: individual items less than \$5k	-	-	-	-	22,431	5,000	5,000	-	17,431	5,000	0%
4430	Non Classroom Related Furniture, Equipment & Supplies	-	82	-	251	10,000	1,000	1,000	-	9,000	749	25%
4710	Student Food Services	-	-	8,232	128,627	99,704	195,000	195,000	-	(95,296)	66,373	66%
SUBTOTAL - Books and Supplies		2,535	2,805	32,962	213,551	279,040	311,085	311,035	51	(31,995)	97,484	69%
Services & Other Operating Expenses												
5200	Travel & Conferences	-	-	-	-	5,000	1,000	1,000	-	4,000	1,000	0%
5300	Dues & Memberships	425	10,495	-	23,509	15,000	25,000	25,000	-	(10,000)	1,491	94%
5400	Insurance	(2,436)	-	-	71,997	77,395	77,395	77,395	-	-	5,398	93%
5515	Janitorial, Gardening Services & Supplies	9,110	9,607	10,029	87,122	135,000	135,000	135,000	-	-	47,878	65%
5535	Utilities - All Utilities	10,291	10,929	10,866	111,507	145,000	145,000	145,000	-	-	33,493	77%
5605	Equipment Leases	10,500	692	490	15,029	16,000	18,500	18,500	-	(2,500)	3,471	81%
5610	Rent	(157,791)	58,746	58,746	484,549	1,045,944	1,045,944	1,045,944	-	-	561,396	46%
5615	Repairs and Maintenance - Building	1,217	2,111	2,073	59,823	60,000	90,000	90,000	-	(30,000)	30,177	66%
5631	Other Space Rental	500	5,471	-	15,508	38,150	43,479	43,479	-	(5,329)	27,970	36%

**Contra Costa School of the Performing Arts
Income Statement
As of Mar FY2023**

	Actual			YTD Actual YTD	Budget						
	Jan	Feb	Mar		Approved Budget v1	Previous Forecast	Current Forecast	Previous	Approved	Current Forecast Remaining	% Current Forecast Spent
								Forecast vs. Current Forecast	Budget v1 vs. Current Forecast		
5803 Accounting Fees	-	-	-	-	11,021	9,682	9,682	-	1,339	9,682	0%
5809 Banking Fees	35	70	35	400	1,000	478	478	-	522	78	84%
5812 Business Services	12,708	12,583	12,583	111,248	171,438	164,812	164,812	-	6,626	53,563	68%
5815 Consultants - Instructional	-	-	-	7,670	25,235	9,000	9,000	-	16,235	1,330	85%
5820 Consultants - Non Instructional - Custom 1	350	120	280	3,965	18,331	9,451	9,451	-	8,880	5,486	42%
5824 District Oversight Fees	-	125	-	6,850	48,190	38,302	38,302	-	9,888	31,452	18%
5826 Contingency	-	-	-	-	276,500	-	-	-	276,500	-	-
5830 Field Trips Expenses	18,392	(4,047)	11,502	31,829	43,923	31,542	31,857	(315)	12,065	28	100%
5839 Fundraising Expenses	60	67	81	648	10,000	7,948	7,948	-	2,052	7,300	8%
5843 Interest - Loans Less than 1 Year	-	-	-	-	2,064	2,064	2,064	-	-	2,064	0%
5845 Legal Fees	1,679	8,792	1,950	40,134	60,000	60,000	60,000	-	-	19,866	67%
5851 Marketing and Student Recruiting	22	5,708	5,150	23,267	20,000	26,000	26,000	-	(6,000)	2,733	89%
5857 Payroll Fees	353	654	438	3,689	5,039	4,766	4,766	-	273	1,077	77%
5861 Prior Yr Exp (not accrued)	-	4,147	1,836	13,446	-	11,610	13,446	(1,836)	(13,446)	(0)	100%
5863 Professional Development	795	-	-	64,101	25,000	70,000	70,000	-	(45,000)	5,899	92%
5869 Special Education Contract Instructors	83,590	19,750	41,303	305,613	116,390	314,670	314,670	-	(198,280)	9,057	97%
5872 Special Education Encroachment	-	-	-	-	12,648	12,393	12,681	(288)	(33)	12,681	0%
5881 Student Information System	1,323	1,083	1,083	24,399	35,000	28,000	28,000	-	7,000	3,601	87%
5887 Technology Services	4,952	4,952	4,952	51,076	60,000	60,000	60,000	-	-	8,924	85%
5900 Communications	890	1,155	577	7,798	17,510	12,000	12,000	-	5,510	4,202	65%
5915 Postage and Delivery	62	27	32	253	-	300	300	-	(300)	47	84%
SUBTOTAL - Services & Other Operating Exp.	(2,971)	153,238	164,007	1,565,432	2,496,778	2,454,335	2,456,774	(2,439)	40,004	891,342	64%
Capital Outlay & Depreciation											
6900 Depreciation	1,212	1,212	1,212	12,779	16,414	16,414	16,414	-	-	3,635	78%
SUBTOTAL - Capital Outlay & Depreciation	1,212	1,212	1,212	12,779	16,414	16,414	16,414	-	-	3,635	78%
Other Outflows											
7999 Uncategorized Expense	-	23,681	15,158	40,519	-	-	-	-	-	(40,519)	
SUBTOTAL - Other Outflows	-	23,681	15,158	40,519	-	-	-	-	-	(40,519)	
TOTAL EXPENSES	256,419	442,102	482,730	4,224,000	6,503,560	6,003,863	6,006,509	(2,647)	497,051	1,782,510	70%

Contra Costa School of the Perform
Monthly Cash Forecast
As of Mar FY2023

	2022-23													Forecast	Remaining Balance
	Actuals & Forecast														
	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Feb Actuals	Mar Actuals	Apr Forecast	May Forecast	Jun Forecast			
Beginning Cash	1,153,777	893,898	957,795	817,068	990,699	1,048,710	1,264,104	1,386,113	1,320,788	1,172,327	1,142,127	1,118,895			
REVENUE															
LCFF Entitlement	-	234,459	349,941	388,446	214,158	522,110	388,445	521,353	328,449	142,131	182,520	182,520	3,630,200	175,667	
Federal Revenue	-	1,789	-	-	-	-	10,746	-	43,355	149,495	29,100	14,300	328,394	79,611	
Other State Revenue	44,421	25,592	34,459	44,488	35,260	197,241	207,263	4,500	75,589	175,995	215,806	97,606	1,428,520	270,301	
Other Local Revenue	6,246	8,938	8,801	29,214	14,196	6,065	12,555	14,942	15,658	(3,038)	3,375	3,375	120,327	-	
Fundraising & Grants	303	951	198	45,000	207	1,504	275	217	222	8,154	8,154	8,154	73,341	-	
TOTAL REVENUE	50,971	271,729	393,398	507,148	263,822	726,920	619,284	541,013	463,272	472,738	438,955	305,955	5,580,782	525,578	
EXPENSES															
Certificated Salaries	76,042	202,895	196,313	182,799	200,668	174,904	173,925	168,681	179,596	176,045	176,045	183,545	2,091,459	-	
Classified Salaries	12,744	49,697	48,699	39,272	33,427	28,474	24,439	37,695	33,901	39,200	38,831	38,831	425,212	-	
Employee Benefits	49,826	69,875	72,059	56,882	58,878	52,062	57,280	54,790	55,894	64,349	64,349	49,372	705,616	-	
Books & Supplies	7,665	13,636	12,287	49,484	50,768	41,411	2,535	2,805	32,962	38,251	29,616	29,616	311,035	-	
Services & Other Operating Expenses	199,904	175,203	199,132	269,579	207,519	199,821	(2,971)	153,238	164,007	217,801	188,256	181,806	2,456,774	303,478	
Capital Outlay & Depreciation	3,086	1,212	1,212	1,212	1,212	1,212	1,212	1,212	1,212	899	1,368	1,368	16,414	-	
Other Outflows	1,544	-	-	136	-	-	-	23,681	15,158	(40,519)	-	-	-	-	
TOTAL EXPENSES	350,811	512,518	529,701	599,363	552,471	497,884	256,419	442,102	482,730	496,027	498,466	484,539	6,006,509	303,478	
Operating Cash Inflow (Outflow)	(299,840)	(240,789)	(136,303)	(92,215)	(288,650)	229,036	362,865	98,911	(19,458)	(23,289)	(59,511)	(178,583)	(425,727)	222,100	
Revenues - Prior Year Accruals	90,919	201,980	30,735	153,704	271,067	16,967	(232)	(153,219)	(112,106)	19,351	30,644	30,644	-	-	
Other Assets	49,482	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fixed Assets	3,086	1,212	1,212	1,212	1,212	1,212	1,212	1,212	1,212	899	1,368	1,368	-	-	
Expenses - Prior Year Accruals	(58,746)	(862)	(46,149)	-	-	-	-	-	-	(10,640)	-	-	-	-	
Accounts Payable - Current Year	(89,965)	68,278	(24,162)	60,028	42,209	(60,680)	(25,641)	(17,830)	(23,718)	(20,789)	-	-	-	-	
Summerholdback for Teachers	(40,699)	6,939	6,802	6,804	5,034	1,721	5,384	5,602	5,610	4,268	4,268	4,268	-	-	
Other Liabilities	85,885	27,139	27,139	44,098	27,139	27,139	(221,578)	-	-	-	-	-	-	-	
Ending Cash	893,898	957,795	817,068	990,699	1,048,710	1,264,104	1,386,113	1,320,788	1,172,327	1,142,127	1,118,895	976,592			

Contra Costa School of the Performing Arts
Balance Sheet
As of Mar FY2023

	Jun FY2022	Mar FY2023
ASSETS		
Cash Balance	1,153,777	1,172,327
Accounts Receivable	792,582	168,800
Other Current Assets	2,515	2,515
Prepays	49,482	-
Fixed Assets, Net	31,998	19,219
Due From Others	3,809	3,809
TOTAL ASSETS	2,034,162	1,366,670
LIABILITIES & EQUITY		
Accounts Payable	207,299	24,619
Deferred Revenue	67,836	84,795
Current Loans and Other Payables	1,090,665	1,099,304
Beginning Net Assets	1,124,363	668,363
Net Income (Loss) to Date	(456,000)	(510,411)
TOTAL LIABILITIES & EQUITY	2,034,162	1,366,670

Coversheet

Review and approve partnership and support proposals

Section: VIII. PARTNERSHIP PROPOSALS
Item: A. Review and approve partnership and support proposals
Purpose: Vote
Submitted by:
Related Material:
CoCoSPA Proposal April 2023.pdf
Contra Costa Proposal .pdf
Contra Costa School of Performing Arts Proposal from HARNESS 4.15.docx (2).pdf

CSMC Service Proposal



Contra Costa School of Performing Arts

2730 Mitchell Drive, Walnut Creek, CA 94598

July 01, 2023

CSMC
43460 Ridge Park Drive
Temecula, CA 92590
888.994.CSMC



Table of Contents

Table of Contents	2
CSMC Executive Summary: Proposal: Price Sheet	3
Scope Of Services: Back-Office.....	8
Scope of Services: Payroll & Human Resources.....	16

CSMC Executive Summary: Proposal: Price Sheet

CSMC is confident in our ability to provide the financial back-office support and strategic transitional support that Contra Costa School of Performing Arts is seeking for the 2023-24 school year. Based on the information shared, we've prepared this proposal that includes a timeline and transitional planning leading to a full transition beginning July 1, 2023.

Our senior leadership team is comprised of former charter school authorizers, founders, and school leaders so we understand the importance of continuing to thrive on a strategic path of financial viability and compliance that aligns to the requirements of your leadership team, Governing Board and regulatory agencies.

We've partnered with many charter schools to refine, supplement or replace their financial and compliance infrastructure previously managed in house or by other external vendors. Our focus is on meeting and managing seamless transitions in school finances, operations, compliance, and governance while meeting authorizer and auditor expectations.

In the body of this proposal, (beginning on page 8) we've included a more detailed outline of our full-service offerings for your consideration.

We're excited about learning more about Contra Costa School of Performing Art's needs, sharing more about how CSMC can support this important transition toward your continued growth and success, and exploring the potential for a long-term partnership.

CSMC's Preliminary Transition Plan

Proposed Timeline:

CSMC is confident in our ability to lead and work towards a July 1, 2023, full implementation of all proposed support services. Further specificity on deliverables and timelines will be developed during the initial meeting(s) with Contra Costa School of Performing Arts and CSMC's Client Services team. Below we've proposed a preliminary timeline of key project deliverables as well as an outline of some key operational and functional areas.

Transfer of Information and Processes

The project goal is to ensure that CSMC's work is aligned with Contra Costa School of Performing Arts expectations.

CSMC's Client Services and Transition team will meet with Contra Costa School of Performing Arts leadership and business operations and compliance team.

- **April/May 2023** – CSMC will coordinate and facilitate regular standing meetings to include Contra Costa School of Performing Arts leadership, CSMC financial, operations, and compliance team. These regular meetings ensure that you feel that your team and your school are getting the personalized attention, responsiveness, and direct access to your primary client services support team that you need and expect. (See detail on standing meetings below)

The purpose of these collaborative meetings will be to ensure timely transfer, exchange, and detailed review of all key data and documents while developing a shared understanding of all existing processes and requirements.

May 2023 -CSMC School Business Manager and Payroll/HR liaison will meet with Contra Costa School of Performing Arts leadership, HR, Payroll, and Accounting Staff. CSMC will begin formal school staff training and onboarding.

- **May 2023** – CSMC will begin transferring financial and payroll information into CSMC's accounting and payroll systems. CSMC provides a user-friendly platform enabling all parties to transfer and share information and documents. *If support is requested to develop the preliminary 2023-24 budget, this timeline will be developed accordingly.*
- **June 2023** – Transition is complete.

Charter Vision- Increased Transparency and Access to Real-Time Financials

- CSMC's proprietary "virtual" accounting and budget system, **Charter Vision**, provides Contra Costa School of Performing Arts leadership 24/7 view access to financial statements and actual to budget trends. The sample Board Report included with this proposal gives you a snapshot of one of the most popular and useful Charter Vision (CV) reports.
- CSMC can provide demonstrations and training as needed to staff and Board members.
- CV allows school leadership to decide which staff and stakeholders have view access to this portal maximizing transparency with security.

Onboarding and Training: Strategic Collaboration and Planning

- Establish a set schedule for *Client Standing Calls* that works for Contra Costa School of Performing Arts. This is CSMC's proven service delivery model that ensures coordination, advance planning, and direct engagement with key personnel both at CSMC and Contra Costa School of Performing Arts.
- CSMC and Contra Costa School of Performing Arts leadership will assess any training needs and develop a focused training plan that works for the school staff. CSMC can support the development of refined or new fiscal policies and procedures aligned to staff and board training and development.

Budget Development Review and Revisions

- CSMC will meet with Contra Costa School of Performing Arts leadership to understand current and long-term budgeting goals and assess current budget plans for 2023-24 and beyond.
- CSMC will transfer and create/modify Contra Costa School of Performing Arts Charter School budgets in a standardized budget template and move them into CSMC's accounting system.
- CSMC will support the conversion and alignment of all Contra Costa School of Performing Arts account codes (as needed) to compliant code structure that aligns to authorizer and auditor expectations.

Meeting All Compliance Requirements

- Our goal is to ensure that Contra Costa School of Performing Arts and CSMC stay ahead of all financial and compliance due dates and evolving requirements. We'll work to meet Contra Costa School of Performing Arts leadership and Board expectations by creating a workflow that best aligns to Contra Costa School of Performing Arts meeting dates and authorizer due dates. We'll work to ensure this workflow provides Contra Costa School of Performing Arts leadership and Governing Board with ample time and full transparency to review financials and other budget-related board materials and compliance items in advance of Board meetings and prior to submission.
- CSMC's "*Looking Ahead Feature*" is discussed on each Standing Call as a routine calendar review so all parties understand both the timelines, requirements, and roles for all financial and compliance reporting requirements. This is also included in the Board Report financial packet.

Board Meeting Support

- Typically, CSMC's School Business Manager presents remotely and reviews monthly or quarterly financial statements at regular Board meetings (see sample of Board Report attached).
- Preparation for these meetings, including agenda items and content of compliance and financial items, can be co-planned with Contra Costa School of Performing Arts leadership in advance of each meeting to meet the needs and expectations of the Board.
- CSMC can customize and modify the level of Board support, training, and engagement to meet the needs of Contra Costa School of Performing Arts.
- CSMC experts are experienced at providing high quality and on-going training for school site staff and Boards designed to fit their learning needs and goals.

CSMC utilizes a **CLIENT STANDING CALL** routine as a best practice with most clients to ensure coordinated and timely communication and collaboration with our clients. This can be modified as needed by Contra Costa School of Performing Arts leadership and staff. (See more about these calls on page 12)



CSMC Proposal: Price Sheet

Contra Costa School of Performing Arts

2730 Mitchell Drive, Walnut Creek, CA 94598

Details - Initial Term: July 01, 2023 - June 30, 2024

Services Selected	Setup Fee	Monthly / Service Cost	Service Cost Total
Back-Office Service; Payroll, Student Data Support	\$ 10,000.00	\$ 8333.33	\$100,000.00
		Total	110,000.00

Scope Of Services: Back-Office

1. FINANCE & ACCOUNTING

BUDGETING:

- **Create annual and multi-year budgets including monthly cash flow projections** – At beginning of the Agreement, CSMC works with the Charter School leader to create annual and multi-year budgets in time for submission to the State and authorizer. Annual budgets are strategic documents that capture the operations and direction of the Charter School.
- **Make budget revisions (as needed and upon Charter School request)** – CSMC revises budgets as needed to reflect changing circumstances at the Charter School (e.g., enrollment or personnel changes, grant awards, etc.).
- **Updated monthly budget forecasts** – CSMC tracks budget to actuals and updates the budget forecast as appropriate.

FINANCIAL STATEMENTS:

- **Monthly year-to-date financial statements** – CSMC prepares Year to Date (YTD) actual results compared to the budget for board meetings or as requested.
- **Charter Vision Access for Board Reports** - Charter School has access to the Charter Vision financial portal, which contains a convenient Board Report function that produces year-to-date financials through the most current closed month. CSMC typically closes books monthly within 15 business days of the following month, provided all supporting documentation has been transmitted to CSMC.
- **Monitors cash position** – CSMC monitors the Charter School's cash position to anticipate possible cash shortfalls.
- **Customized financial analysis** – CSMC performs reasonable financial analyses that the Charter School staff or board requests, e.g., providing a comparative analysis of the school's budget relative to industry norms or fulfilling a request for information from the authorizing entity. Upon request, CSMC can also develop financial health analysis so the board and staff can quickly focus on the most important financial issues.
- **Support in resolving financial issues** – CSMC helps the Charter School leader find solutions to financial issues by recommending budget changes and/or identifying sources of potential funding.

ACCOUNTING:

- **Setup of Charter School's chart of accounts and general ledger** – CSMC sets up and maintains the school's Standardized Account Code Structure (SACS)-compliant chart of accounts.

- **Customized account codes** – CSMC can add customized account codes for unique features of the Charter School program.
- **Restricted funds tracking** – CSMC tracks revenue and expenditures by fund, e.g., tracking by implementation grant funds, expenses, or Title I expenditures.
- **Training using CSMC accounting procedures**– CSMC trains Charter School staff on coding and CSMC accounting procedures and practices.
- **Transaction recording** – CSMC records all transactions in a computerized accounting system that is available for viewing on Charter Vision.
- **Journal entries and account maintenance** – CSMC prepares and records journal entries and maintains the general ledger according to accepted accounting standards.
- **Bank reconciliation** – CSMC reconciles primary bank and investment accounts to the general ledger monthly or upon receipt of statements. Revolving and petty cash accounts are reconciled quarterly or as required.
- **Capitalized Assets** – CSMC records capital assets in the general ledger according to Charter School financial policy and according to Generally Accepted Accounting Standards. CSMC also records depreciation on an annual basis and maintains a schedule of capitalized assets and the accumulated depreciation. Charter School is responsible for tagging and conducting inventories for all fixed assets whether capitalized or non-capitalized for internal control purposes and other compliance reporting.
- **Charter Vision accounting reports** - The Charter Vision portal allows the Charter School and CSMC to generate financial reports on an as-needed basis. Charter School can generate reports including, but not limited, to detailed account activity, including scans of all invoices entered through the accounts payable system; check register activity; summary of the budget, expenditures by account; cash balances; payroll register (for periods when payroll is processed by CSMC); revenues; and general ledger.

ACCOUNTS PAYABLE & RECEIVABLE:

- **Revenue verification** – CSMC reviews revenue intake and verifies that the Charter School is receiving accurate amounts of state and federal funds based on its enrollment and other pertinent factors. CSMC reviews revenue intake and verifies through available state Department of Education schedules.
- **Revenue collection for improperly calculated payments** – if the funds received from the state or the county/district do not reflect the proper amounts and there appears to be a calculation error, CSMC will contact the appropriate officials and alert them of the issue. CSMC will use reasonable efforts to negotiate on behalf of the Charter School in disputes with funding agencies over improperly calculated payments.

- **Accounts Payable functions:**

- **Invoice processing** - CSMC conducts invoice processing for Charter School. After coding from Charter School and approval from the Charter School leader or designee, CSMC enters invoices within 2 business days into financial tracking software. Charter School is responsible for submitting weekly packages (unless another time frame is agreed upon) of invoices, deposits, and payment documents that conform to CSMC forms and processes.
- **Invoice review** - CSMC reviews invoices to assist in the prevention of double payments or double billings on multiple invoices. CSMC alerts Charter School to payment issues with vendors.
- **Invoice payment support** - CSMC also verifies that funds are available to pay the bill and notifies Charter School if there are not sufficient funds.
- **Fund verification is only available** if there is online read-only bank access and if all checks are processed through CSMC.

PURCHASING:

- **Vendor selection** – CSMC may provide recommendations of vendors based on its experience with vendors around the state and country subject to Section 11 of the Agreement.

GOVERNMENT FINANCIAL REPORTING:

- **Preliminary and final budget reports** – CSMC prepares and files the preliminary budget report by July 1st (or earlier if required by the authorizer) based on the board-adopted budget unless Charter School agrees to file reports. CSMC also can prepare a final budget upon request.
- **Interim financial reports** – CSMC prepares and files the interim financial reports by the appropriate deadlines.
- **Audited financial reports** – Subject to timely receipt of information and/or materials from the school and/or the auditor, as applicable, CSMC prepares all financial information for the audit so that the auditor can file reports before state-required deadlines.

2. BUSINESS CONSULTING

- **Negotiations** – CSMC supports the Charter School director and board in financial negotiations related to issues such as business terms in agreements (non-legal review), facilities, and SPED and others (in non-legal capacity), including developing analyses to support the Charter School's position.
- **Strategic Budget Development** – CSMC can assist the Charter School director and board with strategic financial planning and budget scenario development.
- **Financing support** – CSMC can assist clients in preparing basic loan packages and connecting the Charter School with non-traditional/specialized funding.

- **Strategic Compliance Development** – CSMC can assist the Charter School director and board with strategic compliance calendar planning.

3. BOARD MEETING SUPPORT

- **Board mailouts (Electronic)** –Charter Vision allows CSMC, school administrators, and board members to automate the emailing of board financial reports. If desired, Charter School can print board meeting materials to have on hand for attendees.
- **Board meeting attendance** – CSMC attends board meetings via teleconference and presents financial reports and analyses. In the rare event that in-person attendance and presentation are necessary, or if the Charter School prefers occasional in-person attendance, CSMC and Charter School will make appropriate arrangements.
- **CSMC can provide guidance** to assist the board in staying in compliance with the Open Meeting Law.

4. FACILITIES

- **The facility needs assessment and planning** – CSMC works with Charter School to identify available appropriate state funding, create budget scenarios, and help clients think creatively about their facility needs to come up with viable options and solutions. (Depending on the scope of work, additional fees may apply)

5. COMPLIANCE & ACCOUNTABILITY

- **Compliance support** - Charter School is solely responsible for complying with legal requirements. CSMC will provide advice and guidance in a non-legal capacity to support Charter School's compliance efforts. Please note that CSMC's guidance does not constitute professional legal services. Since rules, regulations, and interpretations continually change, Charter Schools should seek independent verification and counsel from their attorneys or other sources to ensure legal compliance.
- **Employee files** – As noted above, CSMC may provide Charter School with templates for employee files, forms, and procedures to assist with compliance efforts. (Note: The Charter School should have an attorney review all legal matters).
- **SPED financial reporting** – With input and information from Charter School, CSMC provides required SPED financial reports.
- **Funding compliance** – CSMC makes compliance recommendations regarding funding requirements, such as Federal Public Charter School Grant Program ("PCSGP") implementation grant funding and other restricted funds. Note that funding compliance is especially complex with many requirements the Charter School must satisfy.

- **District and state regulation compliance** – CSMC can problem-solve with the Charter School areas deemed not in compliance with the district or state regulations.

6. CHARTER DEVELOPMENT & GRANT ADMINISTRATION

- **Financial reports** – CSMC prepares customized financial reports for grant purposes.
- **Fund accounting** – CSMC tracks restricted revenues and expenses based on information received from the Charter School.
- **Public Charter School Grant Program (PCSGP) grant reporting** – CSMC assists the school in preparing and submitting the PCSGP grant financial report to the CDE.

7. OPERATIONS SUPPORT

- **Negotiations** – CSMC supports the Charter School director and board in financial negotiations related to issues such as business terms in agreements (non-legal review), facilities, and SPED with SELPAs or districts and others (in non-legal capacity), including developing analyses to support the Charter School's position.
- **Operations** - In consultation with the Charter School, CSMC can provide direct operational support to the Charter School. CSMC's experience as charter school operators and authorizers has enabled CSMC to recently expand its direct on-site support and training. (Depending on the scope of work, additional fees may apply)
- **Training** - CSMC offers an assessment of operational office systems and efficiencies to ensure compliance and efficiency. CSMC provides ongoing training to ensure that school site operations run smoothly and that all school staff understands compliance requirements.
- **Real Estate Development** CSMC will work with the Charter School to identify real estate partners, provide budgeting and accounting support for new facilities, and act as facilities advisor to the Charter School. (Depending on the scope of work, additional fees may apply)
- **Facility Maintenance** - CSMC will provide analysis and devise a plan for the Charter School facilities that minimize costs while providing safe, well-maintained facilities for students.
- **IT infrastructure support** - CSMC can conduct an IT audit, analyzing the Charter School's current infrastructure before working to identify a cost-efficient solution for supporting its IT needs.
- **Charter Renewal and New Petition Development** - CSMC's extensive experience working with multiple authorizers enables us to provide an unparalleled level of strategic support and insight in the overall charter petition development and renewal process.
- **CSMC's School Development Division** can provide robust petition support for existing and future schools. (Depending on the scope of work, additional fees may apply)

- **CSMC can assist with the creation of charter petitions**, petition review, budget and financial plan creation, and advocacy support. (Depending on the scope of work, additional fees may apply)
- **Handbooks** - CSMC can provide the Charter School with resources to create non-financial manuals, including Principal handbooks, Employee Handbooks and Operations Manuals.
- **HR Support & systems** - CSMC has 20 years of experience providing Human Resources support for charter schools and looks forward to crafting a hybrid Human Resources support solution that works effectively for the Charter School.

8. STUDENT DATA AND INFORMATION SYSTEM SUPPORT

CSMC's Student Data Services Team aims to provide quality student data support to Contra Costa School for the Performing Arts by taking a customer-centric approach to meeting state compliance deadlines. This can include providing efficient responses to inquiries, maintaining clear and effective communication with school staff, and working to resolve problems in alignment with state deadlines. The team can also provide relevant guidance and resources to help school staff better understand the ever-changing compliance mandates. Additionally, the team may continuously evaluate and improve their own internal processes to ensure that they are providing the highest level of support possible.

9. CALPADS SUPPORT

Provide comprehensive CALPADS Reporting. CSMC will extract data from PowerSchool and complete all CALPADS submission (Fall 1, Fall 2, and EOY.)

- Lead all CALPADS submissions
- Conduct ongoing meetings with client partner to review upcoming submissions
- Keep school staff informed with most recent CALPADS mandates
- Communicate action items with school staff through each submission period
- Extract files on an ongoing basis from PowerSchool and upload to CALPADS
- Fix all discrepancies directly in CALPADS
- Send school staff certification reports to review before each certification

10. ATTENDANCE SUPPORT

Assist school with filing P-1, P-2 and Annual online attendance reports.

CSMC can provide **full attendance support** including working with school staff to prepare and submit P1, P2 and annual attendance reports. This includes assessment of attendance taking procedures; identifying irregularities and collaborating to meet all compliance submission deadlines.

11. SERVICE DELIVERY – CLIENT STANDING CALLS

CSMC utilizes a **CLIENT STANDING CALL** routine with most clients.

- This is a pre-set, recurring meeting, set to fit your schedule.
- It gives you direct access to your key CSMC contacts in each service division. One-stop.
- Ensures Responsiveness and Accessibility to Your Client Services and Support Team.
- Your assigned CSMC School Business Manager, Account Manager, and Payroll Tech participate in these calls along with your School Leadership and Business Operations team.
- CSMC facilitates the development of an advance agenda with you to address your priorities while providing your school team with the evolving information, support, and training it needs.
- Each CSMC service division contributes to this agenda to keep everyone ahead of upcoming deadlines and keep your team coordinated with ours.
- CSMC follows up with a written summary of your agreed-upon action steps and delegated tasks for our team and yours.

CSMC routinely includes these important topics on these calls:

- Review of All Compliance Due Dates. Calendar Look Ahead that integrates into Board meeting planning.
- Restricted funds spending; and tracking. Coding of invoices.

CSMC's strategic onboarding and transition plan will include a schedule of these meetings. For most new client partners, these meetings occur weekly and then transition to bi-weekly or monthly.

This time is solely for **your school, and your team**, to collaborate with your entire CSMC Client Services and Support Team!

Roles & Responsibilities - Back-Office

Clarity on certain roles and responsibilities between CSMC and Charter School will help ensure high-quality, timely business services.

Table 1 below outlines the roles and responsibilities of both parties:

Table 1: Roles & Responsibilities - Back-Office

CSMC	Contra Costa School of Performing Arts Education Charter School
<ul style="list-style-type: none"> • Timely and accurate check payments • Payment of invoices according to Charter School's approval policies • Recordkeeping/processes adhering to generally accepted accounting standards for accuracy and security and approved by independent auditors. • Payment systems linked to financial statements and creating analyses for informed managerial decision-making. • Bank account reconciliations • Invoice/payment research • Advising clients on outstanding checks to ensure adequate cash 	<ul style="list-style-type: none"> • Submission of Payment and Deposit Information • Weekly submission to CSMC of invoices, reimbursement requests, deposits, and other expenditures using CSMC forms and processes. • Coding all expenses and non-state funding deposits using CSMC forms and processes and codes from the most recent budget. • Banking: Monitoring and maintaining adequate bank account balances to meet expense obligations • Provide online read-only access to the bank account. • Obtaining all W-9s from vendors

Accounting Deadlines and Calendars referenced above shall be provided separately by CSMC.

LATE FEES AND WARNINGS

ACCOUNTS PAYABLE:

Weekly Submittal: Charter School will submit a weekly package (unless another time frame has been agreed upon) conforming to CSMC forms and processes. The submittal shall contain invoices with appropriate coding, reimbursement requests, deposits, and/or other payment documents to CSMC using CSMC forms/processes. If Charter School fails to submit this package or fails to submit all necessary invoices and receipts to process payment, Charter School will be warned that internal and external reporting will be delayed.

Scope of Services: Payroll & Human Resources

The client is responsible for the payment of payroll processing fees to the 3rd party payroll provider. Currently, the estimated annual fees are \$10,00.00.

1. PAYROLL SUPPORT

CSMC uses an external payroll processor to accomplish the following tasks. CSMC interfaces between the Charter School and payroll processor and performs quality checking and review so that the school does not need to interact with the payroll processor. The Charter School pays all payroll processing fees directly to the payroll processor.

- **Payroll Processing** – CSMC calculates and processes payroll and payroll-related payments/deductions for salaried and hourly employees based on information submitted by authorized Charter School representatives. CSMC generates checks for signature by authorized Charter School representatives (or through electronic signature) or facilitates Direct Deposit at the Charter School's request. The fees set forth above include semi-monthly payroll processing.
- **Payroll Reporting** – CSMC and its payroll processor prepare, and file all required payroll reports for submission to federal and state agencies and submits electronic payroll, payroll tax reports, and payroll tax deposits to the appropriate authorities for a single tax ID number. CSMC shall provide payroll reporting services for multiple reporting tax ID numbers.
- **Payroll Record Maintenance** – CSMC keeps track of employee payroll information. School maintains employee files (based on CSMC-provided template files).
- **W-2 Processing** – CSMC works with the payroll processor to prepare W-2 forms, which are mailed to the Charter School, provided that this Agreement remains in effect at the end of the applicable calendar year, and subject to the timely receipt of accurate and complete information and data from Charter School, per CSMC policies, throughout the Term and including for any portion of the applicable calendar year that preceded the provision of services.
- **IRS, SDI, WC Support** – CSMC assists in resolving payroll tax issues before the IRS and other federal and state reporting agencies in a non-legal capacity. CSMC also assists the Charter School with any State Disability, Workers Comp, or Unemployment Insurance claims by providing supporting payroll reports.
- **Retirement Plan Administration** – CSMC will help the Charter School set up PERS accounts as requested and make appropriate deductions and payments to the county for PERS based on information provided by the Charter School. The Charter School is responsible for PERS account set-up, administration and enrollments, and any fees from outside parties including late fees and interest levied by PERS.
- CSMC clients have discovered that corrections are needed to retirement reporting (PERS) that was done before hiring CSMC as their back-office service provider. Often these required corrections may not be recognized or identified by clients, their employees, or the agencies involved until a time after the clients have contracted with CSMC. Resolution of these issues can often take months, including penalties and interest due to how retirement agencies process and audit correcting reports. CSMC recognizes the importance of ensuring accurate retirement reporting for all your employees. CSMC has the expertise and

experience to support our clients with resolving these issues, however, depending on the time and effort required, CSMC's support may require a fee for this service arrangement.

2. HUMAN RESOURCES & BENEFITS

- Employee File Set-Up – CSMC provides the charter school with help in setting up on-boarding with the 3rd party payroll provider.
- Teacher Credentialing – CSMC will provide non-legal information and assistance to Charter School leaders to help confirm credentials. (We do not evaluate any teacher credentials. This should be done before they are on payroll.)
- Contracts and Handbook Development Support – CSMC provides non-legal, business advice on employment contracts and employee handbooks and their business implications.

Roles & Responsibilities - Payroll

Clarity on certain roles and responsibilities between CSMC and Charter School will help ensure high-quality, timely business services. Table 2 below outlines the roles and responsibilities of both parties:

Table 2: Roles & Responsibilities - Payroll

CSMC	Nevada Virtual Academy
<ul style="list-style-type: none"> • Accurate, complete payroll on a semi-monthly basis • Published Payroll Calendar with payroll deadlines. • Reminders for payroll deadlines. • Final payroll information is sent to the client for approval at least one working day before Charter School's payroll approval date. • Advice on setting up PERS. • CSMC will provide all payroll tax filing and W-2s 	<ul style="list-style-type: none"> • Timecards and Changes: Submission to CSMC of timecards for new hires and other payroll changes by payroll calendar deadlines and using CSMC forms/processes. • Payroll Approval: Approval (email) to CSMC by - Payroll Calendar deadlines. • New Hires: Timely submission to CSMC of new hire paperwork on CSMC new hire forms. • Enrolling (or working with a broker to enroll) staff in any PERS, 403b, health plans, and other insurance/retirement/contribution/ deduction programs. • Terminating staff from health plans, other insurance, and other applicable contribution/ deduction programs.

The Payroll Deadlines / Calendars referenced above shall be provided separately by CSMC.

LATE FEES AND WARNINGS

- **Timecards and Payroll Changes:** CSMC shall impose a late fee of \$100 for each business day timecard for hourly staff and payroll changes are submitted late to CSMC based on the published Payroll Calendar. Significant CSMC staff time is necessary to make such late modifications. The latest Timecards and Changes can be accepted three business days before the Payroll Approval deadlines indicated in the Payroll Calendar.
- CSMC will generate and distribute manual checks, as needed and without charge, for employee terminations and payroll corrections due to CSMC errors.



Contra Costa School of Performing Arts

Charter School Business Services

March 20, 2023



Table Of Contents

3	Cover Letter	17	DMS Difference
5	Company Overview	18	Employee Ownership
7	Scope of Services	19	Leadership Team
9	Fiscal Services	21	Client Testimonials
11	Payroll, Retirement & HR Support	23	Pricing
13	AP, Purchasing & Procurement	25	Sample Monthly Financial Update & Compliance Calendar
15	Compliance & Reporting		

Cover Letter

03/20/2023

Contra Costa School of Performing Arts

Dear Ms. Byers,

Thank you for the opportunity to submit a back-office services proposal for Contra Costa School of Performing Arts. Attached is our Proposal for Back-office Services outlining our firm's experience and qualifications as well as including a price quote for our set of comprehensive back-office services beginning in July 1st, 2023. CoCoSPA is the ideal size to maximize the financial benefits of acquiring a back-office instead of hiring multiple in-house staff to accomplish the numerous tasks completed by our comprehensive team. To summarize the key points of our proposal and our strengths:

Premier "Hands-On" Customer Support

At 50 employees and over 40 charter school clients, DMS has the knowledge and breadth of services to provide a full experienced and consistent team for your specific needs, consisting of a Finance Director, Assistant Finance Director, Accounts Payable Specialist, and Payroll Specialist. We can ensure our full attention and greatest possible level of hands-on support to assist in creating and maintaining a positive relationship between your school and authorizer.

Comprehensive Services Including 100% In-House Payroll

DMS handles all payroll in-house, removing the need for a secondary outsourced provider. We also handle all retirement and payroll tax reporting. By handling payroll directly, we increase accuracy, reduce errors, and give CoCoSPA full control over your payroll process.

Long-term Financial Strategy Support

Rather than simply providing bare-bones services, one of our firm's greatest strengths is helping boards and on-site financial management understand how your data impacts you now and in the future, which is key to making informed strategic long-term decisions. This is especially important with today's charter industry. Please see our sample "Monthly Financial Update" on page 25 for an example of our financial reporting.

Cover Letter

Focus on Accuracy

At DMS, we prioritize the importance of accuracy throughout all of our interactions with our clients, their staff, and their vendors. We have implemented multiple systems of controls and cross-checking, including (a) uploading of invoices with timestamp and permanent file retention available to both School and DMS; (b) second reviewer of all outgoing mail to confirm addresses and amounts; (c) 24/7 access to all paid invoices in PDF format on our DMS-SHARE portal; and (d) 24/7 access by School staff and board to accounting system and GL to view any and all transactions.

We look forward to the opportunity to work together with CoCoSPA and thank you in advance for your consideration of our proposal. If there are any questions or requests for clarification on any part of this Proposal, please do not hesitate to let us know.

Sincerely,

A handwritten signature in black ink, appearing to read "Joanne J. Fountain", with a long horizontal flourish extending to the right.

Joanne Fountain, CEO

Delta Managed Solutions, Inc.

Company Overview

Stay student focused – we cover the rest.

When you first envisioned your charter schools, you focused on the students and how you could make positive changes in their education. Paperwork and business services were likely the last things on your mind. However, not paying sufficient attention to these details can lead to sizeable problems and quickly erode your relationship with your authorizers. Authorizers take their oversight role very seriously, and your compliance requirements continue to increase. You can no longer afford to learn the administrative details as you go, and the importance of a rock-solid business services partner with a strong reputation for integrity and accuracy is more important than ever.



DMS was formed to fill a pressing need for Charter Schools – namely, solid, quality business services and oversight at a reasonable cost. From our experience working with charter schools, we saw many schools in these two categories:

- a) Charter schools buried in paperwork; focusing too many of their internal resources on manual data entry and/or trying to keep up with complex financial and compliance-related matters, and
- b) Charter schools “kept in the dark” by your authorizing entity or other business service providers, but provided with little ongoing visibility or feedback on the school’s financial condition.

At DMS, we strive for a healthy balance by handling the administrative duties for your school without taking control, making a priority of regular communication with staff and your Board about how your school is doing, and letting you get back to the real business of your charter school: educating children.

The efficiencies and cost-effectiveness of DMS result from a combination of highly-qualified staff and technology that allow automation of many business services. The Leadership Team at DMS has over six decades of collective experience in education, educational finance, banking, law, and business operations.

As shown in the following pages, we offer the full range of business services to fit the needs of your school, including expert financial and strategic planning and a full-service comprehensive suite of back-office administrative services.

Scope of Services

Our trained support professionals offer a complete range of back-office services designed to smoothly and efficiently meet your schools' business services needs.

Fiscal Services

Accounting

All accounting and bookkeeping functions using enterprise-class school accounting software with monthly reporting to the Board of year-to-date budget vs. actual, trends, and projections.

Budgeting

Oversight and advisory role during initial and ongoing budgeting process, assisting staff and Board with recommendations where requested, submitting all current budgets as well as petition budgets for charter petition and/or expansion.

Accounts Payable/Receivable

Timely processing of all invoices, 24/7 online access to copies of all invoices, maintenance of solid vendor relationships, establishment of credit as an independent school, and coordinating with county and authorizer staff to ensure timely and accurate apportionment transfers.



Online Access Whenever You Need It

Monitor key financial information via our secure online portal containing: Accounting/General Ledger Data, Purchasing Data, Invoice Copies, Archived Documents and Budget Visibility.



Payroll, Retirement & HR Support

100% In-House Payroll

All payroll functions performed entirely in-house including tax & benefit deductions/contributions. DMS coordinates new hire paperwork, DOJ account set-up, and processing of leave and termination documents. Supporting your school's new and/or existing participation in all health and supplemental retirement plans, including 401(a), 403(b), 457, HSA, and Section 125.

STRS/PERS Retirement Reporting

Integrated CalSTRS and CalPERS reporting across all California counties, including establishing retirement accounts for new charter entities and retirement audit support for current and prior fiscal years.

AP, Purchasing & Procurement

Purchasing

All payable functions are performed entirely in-house, including use tax & 1099 filings. Coordinating paying invoices matching to purchase orders, integrating with purchasing systems (if applicable) for automated "data bridge" import of PO data into MIP, and E-Commerce web-based purchasing. Weekly scheduled check runs, processing payments of payroll liabilities and following up with vendors on statements. Monthly Warrant Reports are provided for Board meetings after bank accounts are reconciled.

Credit Card, Debit Card, or Purchasing Card Setup

Integrated card management for authorized staff purchases.

Compliance and Reporting

Federal, State, CALPADS and ADA Reporting

Assisting with any required state reporting, Facility Grants, Special Education, ESSA (Title I-IV), other categorical reporting, CALPADS, and periodical attendance reporting.

Fiscal Services

Overview

Our dedicated Finance Directors and Fiscal Team have decades of direct hands-on experience working with California charter schools, making sure you & your Board are informed and up to speed.

Integrated Accounting System

The core of your schools' financial stability is a strong accounting system. Many back-office providers attempt to cut costs in this area by using free open-source software or other low-cost solutions. At DMS, we recognize how mission-critical this system is, and we have invested in a fully integrated, enterprise-class accounting system utilizing the State-approved Chart of Accounts and Common Elements for Accounting and Reporting to provide this for you.

MIP Fund Accounting™ is built from the ground up to serve mid-sized nonprofit organizations, and is currently used by numerous charter schools throughout California and Nevada as well as thousands of nonprofits nationwide. MIP has also been extensively customized to handle the specific needs of independent charter schools, and has robust import-export features to allow integration with existing legacy applications at your school. DMS is also able to facilitate custom application programming interfaces (APIs) in situations where even greater customization is needed for our clients. Best of all, MIP allows all authorized school personnel to view transactions, run reports, and analyze all of your fiscal information 24/7/365 via secure password-protected access.



“DMS-SHARE” Online Portal

DMS-SHARE is our proprietary online portal, giving you instant visibility to your financial documents. As part of our integrated DMS service, we scan all invoices, payments, payroll data, bank statements, budget reports, and other key financial data and store it on our secure password-protected site so you can access it 24/7/365. All information is sorted into multiple folder levels for easy reference (fiscal year, vendor name, invoice number, etc.). DMS-SHARE also serves as your secure upload link, allowing you to easily transfer information to DMS with a permanent timestamp and record of upload, minimizing the risk of items getting lost in transit or “falling through the cracks”. DMS-SHARE is hosted on our own secure server and backed up multiple times daily onsite and to the Cloud, minimizing the risk of data loss or unauthorized access.

New & Renewing Charter Support

As charter school compliance requirements continue to expand, having complete and accurate financial projections in your charter petitions is more important than ever. At DMS, we provide comprehensive support for the financial side of your expansion and merging activities, including preparing all financial projections, reviewing narrative in conjunction with your legal counsel, and attending public hearing and approval meetings with potential authorizers. Our DMS staff has years of experience in helping charters navigate these negotiations and we look forward to applying this knowledge to help you and your school meet your goals.

Access to Real-Time Data

DMS provides a DrillPoint report which allows immediate accessibility of financial data, allowing you to easily review multiple segments of your operations and compare to budget in a user-friendly spreadsheet format. You can refresh the data at any time for up-to-date figures that come directly from our MIP Accounting software.

Payroll, Retirement and HR Support

Overview

By performing all payroll and retirement services 100% in-house, DMS is able to ensure accurate and timely payroll information and retirement reporting for your staff. Our primary goal is giving you the peace of mind to know your staff is paid on time and in full.

Online Employee Portal Support

As automation and cloud-based HR and payroll solutions become more and more common, a useful new tool is the “Employee Services Portal” concept, allowing your school to track employee hours and other information automatically online, if desired for your organization. DMS uses the Employee Web Services™ (EWS) module within our MIP Fund Accounting software, which is fully integrated with the Human Resources and Payroll modules within MIP. This allows you and your staff to enter timesheet and HR information from multiple locations, all of which is then seamlessly integrated and transferred to the HR and Payroll modules for processing. Our staff offers training and support for you at all steps of our implementation process, ensuring you and your team get maximum benefit from our online employee portal.



Employee Benefits Support

Keeping track of the “alphabet soup” of HSAs, 403(b)s, 401(a)s, TPAs, 457s, etc. can be challenging for any charter school leader, and DMS can help you navigate all of your school's benefit options. Over the years, we have developed excellent working relationships with most major benefit providers to California charter schools. As DMS is fully independent and does not collect any fee or remuneration from any benefit provider, we can help you obtain and compare quotes from a realm of potential providers, allowing you to obtain the best possible benefit options for your staff. In addition, we can bring valuable perspective gained from serving dozens of similar charter schools in your situation, letting you know how other schools have approached similar benefit issues.

CalSTRS/CalPERS Reporting

Reporting retirement information for your employees to CalSTRS and CalPERS can be one of the most daunting and complex areas of compliance for your school. The technical reporting requirements can be highly complex and vary from county to county, and since your staffs' retirement depends on this information, it's critical that your provider has the expertise and capacity to handle this correctly.

Our DMS Payroll Team has decades of collective experience in this area, and we handle hundreds of CalSTRS and CalPERS reports each year in dozens of California counties. We maintain strong working relationships with COEs, CalSTRS, and CalPERS staff throughout the State, and will apply this expertise to make your CalSTRS/CalPERS reporting accurate, timely and painless. In fact, DMS was the first firm to be approved by Los Angeles County to report directly to LACOE rather than through a third-party consultant.

AP, Purchasing & Procurement

Overview

DMS has multiple purchasing & procurement solutions to fit your school's needs, including specialized support or other solutions if desired. We understand the need to be adaptive and responsive in today's charter world.

Purchasing Support

Like Accounts Payable, Purchasing is an area where accuracy and a documented process are critical for success. We provide support for a wide variety of purchasing options that best suit your particular school's needs, allowing for local control and approval of your purchasing process while ensuring accuracy in coding and vendor management. During implementation, we can help you develop and fine-tune a simplified purchasing process that meets all audit control standards, which minimizes unnecessary bureaucracy and red tape for your staff. For charter organizations with more complex needs, we can assist in a robust purchasing solution with multiple approval chains, e-commerce integration, and additional DMS purchasing support and training throughout the process. We have also developed automated purchasing integration tools to import purchase order and vendor information into our enterprise-class accounting system, reducing the workload on you and your staff as much as possible.



Accounts Payable/Receivable

The keys to successful accounts payable for any organization are accuracy, timeliness, and established procedures. DMS has nearly 20 years of experience in refining our accounts payable process for our clients and are always continuing to improve our process to ensure rapid, error-free processing of your critical payments. We offer a variety of processing options, including our Direct Pay™ and Direct Pay With Support™ options to minimize administrative workload on your staff, and our accounting system provides real-time visibility to all vendor invoice activity and payments. Additionally, we electronically maintain copies of every invoice and payment we make for you, which are all available 24/7 on our DMS-SHARE online portal.

E-Commerce Purchasing

“E-Commerce Purchasing” refers to automatically linking a retailer’s shopping cart (Amazon, Staples, etc.) within your own purchasing system, so that your completed order is instantly converted into a purchase order in your own system with all line item details included! Our MIP accounting system uses the Microix purchasing module to provide this e-commerce functionality. Depending on the individual purchasing needs of your school, being able to automatically transfer all transaction details from Amazon, Staples, and others, can be a huge time savings while improving accuracy. DMS can help set this up for you and your staff, as well as provide on-site training on how to use it.

Compliance & Reporting

Overview

Accuracy in compliance & reporting are more important than ever. We keep a pulse on all legal, legislative and State reporting changes that may affect your organization, ensuring your information is precise.

Federal & State Categorical Reporting

Participating in categorical programs (Title I, special education, etc.) provides additional revenues for your school, but can add a huge administrative workload for you and your staff. DMS does the heavy lifting for you in meeting the financial reporting and compliance requirements of all of your federal and state categorical programs, minimizing the time and effort required by your own staff. We also take care of applications for various categorical grants and state programs (including the PCSGP startup grant).

In general, we handle all Consolidated Data Reporting System (CARS) reporting, Quarterly Cash Management reporting, special education Maintenance of Effort, Public Charter Schools Grant Program expenditure reports, SB740 funding determination forms, Facility Grant applications, and much more!



LCAP Tracking And Support

These days, it seems as though a new and more complex LCAP template is released every year, requiring more and more of your staff's time and attention. DMS can help with all financial aspects of the LCAP, including guidance with the Federal Addendum, calculating Supplemental/Concentration Grant funding, and budgeting the cost of individual actions/services to achieve your LCAP goals.

DMS has also established systems to help you track your spending progress during the year by using specialized coding to track each LCAP goal/action individually. This allows you to see how you are progressing towards meeting each action, giving you and your stakeholders visibility and transparency on your LCAP's ongoing success.

100% SACS-Based Budgeting

Unlike most other back-office providers, DMS handles all accounting and budgeting using the "Standardized Account Code Structure" (SACS) approved by the State. Because all charter authorizers statewide use SACS for all their own accounting, having all of your accounts in 100% SACS demonstrates that your organization takes financial reporting seriously and improves relationships with your oversight entity and your independent auditor by making your financial picture visible and transparent. Internally, it allows for you to separately track multiple funding sources, sites, programs, LCAP goals/services, and even individual student spending accounts, preventing co-mingling of funds. Having this level of granular control over your budgets and accounts gives you and your Board maximum visibility of your financial picture.

The DMS Difference

✓ Charter School Specialists

Founded and managed by specialists with over six decades of combined experience in educational finance, banking, law, and business operations.

✓ 100% In-House Services

Completing all services in-house (including PERS reporting) without outsourcing any functions ensures the integrity and accuracy of our data.

✓ 24/7 Online Access to Finances

Monitor key financial information online via our secure client portal.

✓ Dedicated Support Teams

Our teams are assigned to serve specific schools, so you always work with the same dedicated professionals.

✓ Non-Classroom-Based Specialists

Extensive experience with compliance, individual student accounts and K-12 Audit Guide compliance.

✓ Continual Legislative Updates

Constant monitoring and updates of all legal and legislative changes that affect your school's finances.

✓ 100% Employee-Owned

All our employee-owners are motivated to provide you with the highest level of service. Your success is our success!



Why DMS employee-ownership is good for your school



Participative employee-owned companies outperform their non-employee owned counterparts due to increased employee engagement and involvement. Since every employee is an owner, they all care like owners – resulting in better customer service and higher client satisfaction.

Much like engaged students do better – so do engaged employees. In 2011, DMS established our ESOP (Employee Stock Ownership Plan) to ensure each DMS employee-owner has a personal stake in your school’s success. In 2017, we became 100% employee-owned.

Our employee-owners are dedicated to providing high quality customer service ensuring all our client schools are fully and accurately supported. Creating a company where employees think and act like owners means better collaboration with you, more responsiveness to you, and more innovative problem-solving for you – allowing us to succeed together!



Leadership Team

Our dedicated team of employee-owners provides a wealth of knowledge and experience in all aspects surrounding business services for charter schools. Coming from a range of backgrounds including educational finance, banking, legal, business operations, and accounting, we are ready to answer any questions about how we can partner together and allow your schools to better serve California's children.



Joanne Fountain, CEO

Ms. Fountain, CEO of Delta Managed Solutions, Inc., is a former charter school Executive Director with 8 years of experience from Dixon Montessori Charter School and previous educator with over 20 years of experience in California and Nevada. She provides the first-hand knowledge necessary to successfully bridge the gap between finance and education as she leads the DMS team to fully serve all clients.



Karl Yoder, CFO

Mr. Yoder is the co-founder and CFO of DMS, and a recognized expert statewide in charter school finance. Prior to his 17 years in this position, Mr. Yoder provided financial advisory services since 1990 for over 200 California governmental entities and was the sole or senior advisor on over \$500 million in municipal financings, including many charter schools.



Berenice Ocegüera, Controller

Ms. Ocegüera began her career at DMS in 2013 and is dedicated to supporting our team with her experience in business management and finance. She works to help develop internal strategic planning based on staff and client needs to ensure DMS's long-term success. Ms. Ocegüera holds a BA in Economics from the University of California, Davis.



Heather Crowley, Department Head - Accounting

Ms. Crowley began with DMS in 2013 as an Administrative Assistant and has held several additional positions within DMS, including Accounts Payable Specialist and Assistant Finance Director. Currently, she leads a dedicated team of Assistant Finance Directors, who work diligently to ensure clean financial data, timely reporting, & accurate SACS coding for all our schools.



Kari Wallace, Department Head - Payroll Services

Ms. Wallace, MBA, began with DMS in 2010 and has 20+ years of experience in the education industry. She has HR/Payroll experience in multiple states and extensive public retirement experience that ensures our schools are in compliance with all labor and retirement.



Destiny Deaton, Department Head - Accounts Services

Ms. Deaton began with DMS as an Accounts Specialist in 2015 and has since grown into the supervisor role and a member of our Leadership Team. Her 20+ years of experience in accounting are invaluable to the success of our schools.



Thomas Richard, IT Manager

Mr. Richard began his career with DMS in June of 2015 as an IT & Payroll Specialist and held a position as Payroll/HR Administrator and IT Assistant for 7 years prior to that. Mr. Richard has since elevated to our IT Manager where he manages and supports all aspects of our IT systems and network.



Service Excellence

Customer satisfaction for you and your boards is extremely important to us. Take a look at what our clients have to say about what you can expect from our dedicated service team!

“DMS has always provided excellent service and support for our school. Our board believes choosing DMS when we first started was one of our best decisions.”

– Jenni Allen-San Giovanni, Director, Alder Grove Charter School; Client since 2006

“I trust DMS’ expertise for financial planning and human resources. I can focus on the important part of my job: educating kids.”

– Shelly Blakely, Director, Golden Eagle Charter School; Client since 2005

“The service from DMS has been exemplary and on a professional, knowledgeable, yet friendly level that far exceeds our school’s expectations. Nothing ever seems to be too much trouble to DMS and its staff, and I am made to feel unique, never feeling that I am just one of many clients.”

– Debi Gooding, Executive Director, The Learning Choice Academy; Client since 2004

“DMS has done more for us in 3 weeks than our former business service provider did in 3 years.”

– *Dr. Troy David Dockery Sr., President, DLDSS Charter School; Client since 2011*

“I have never been more pleased with any product I have purchased either professionally or personally. DMS has delivered everything it promised and much, much more. Frankly, if we had not found DMS, our school would not exist now. The service is prompt, courteous, and expert.”

– *James Ferreira, Principal/Superintendent, Yuba City Charter School; Client since 2012*

“As an independent charter school, we found the services provided by DMS to be a crucial part of our ability to successfully navigate the financial waters of California school finance.”

– *Denise Patton, Ed.D, Executive Director, San Jose Charter Academy; Client since 2011*

“DMS stands apart for its expertise in charter school backoffice business services. With their consistent presence at charter school conferences and California Department of Education meetings, I am secure knowing they are up-to-the-minute on ever-changing legislation pertaining to charter schools.”

– *Terri Schiavone, Executive Director, Golden Valley Charter Schools; Client since 2012*

Pricing

When comparing business service providers, the level of services can vary widely from one provider to another. Typically, providers who offer the lowest cost often do so by pushing most of the labor-intensive work back onto the school, hiring inexperienced staff, and/or investing in inadequate software solutions. This allows for a low quoted price but can end up costing your school far more in wasted time and effort.



At DMS, we pride ourselves on offering the highest possible level of service and on site support to you at a competitive price, minimizing the workload of your on-site staff. Here are some key features of our DMS service package:

- 100% in-house services including payroll, customized to your needs (including direct payroll tax and STRS/PERS reporting).
- Expanded financial reporting to your Board, including Monthly Financial Updates, Warrant Reports, and detailed narrative and explanations on how current events at the local and state level will impact choices.
- Timely processing of all AP/AR invoices and receivables, coordinating/developing efficient purchasing processes, and apportionment transfer oversight.
- Assistance and support on federal and state categorical compliance, including SB740, Title I-V ESSA, NSLP, Quarterly Cash Management, startup grants, etc.

We typically offer our comprehensive back-office services at 2-5% of total revenues as this is the recommended cost range for business services by charter advocacy organizations. This can vary depending on size, complexity, and services.

For Contra Costa School of Performing Arts, we are able to offer a monthly service fee at approximately 2.95% of your total revenues. According to your MYP as of Jan. FY2023, this is approximately \$12,625 per month.

Other than a one-time implementation fee equal to one month's cost, there are no additional charges for travel or any out-of-pocket expenses.

Sample Monthly Financial Update

The following attachment is a sample Monthly Financial Update which will be provided to you and your Board. Our expert staff is willing to be present at your Board meetings, either in person or virtually, to explain the details and answer any questions.



Sample Charter School

DMS Monthly Update
Actuals through: 09/30/2020





SAMPLE SUMMARY NARRATIVE

This report is intended to provide a financial update comparing the July Budget with actuals through the most recent completed month. Along with an update on the financial health of the organization, these updates are a means to review and detect coding and budgeting issues and to make corrections throughout the year. Reviewing and collaborating together on a monthly basis to thoughtfully address these issues, especially early in the year, are the key to successful financial reporting.

Sample Charter's management and the DMS Finance team have been working closely to update and correct the existing board-approved July Budget in preparation for the upcoming First Interim Budget, and are closely monitoring year-to-date actuals to ensure that all line items have been reviewed and confirmed as accurate for First Interim. At this point with 25% of the year (3 months) completed, compensation and benefits are right on track with where we would expect them to be. There are some line items to be adjusted during the First Interim Budget process as well as some coding adjustments to be made; these are noted on the Detail Revenue & Expense reports. While Operating Expenses are well in-line with where they should be this time of year, there are a few line items worth keeping an eye on and address during First Interim Budget Process.

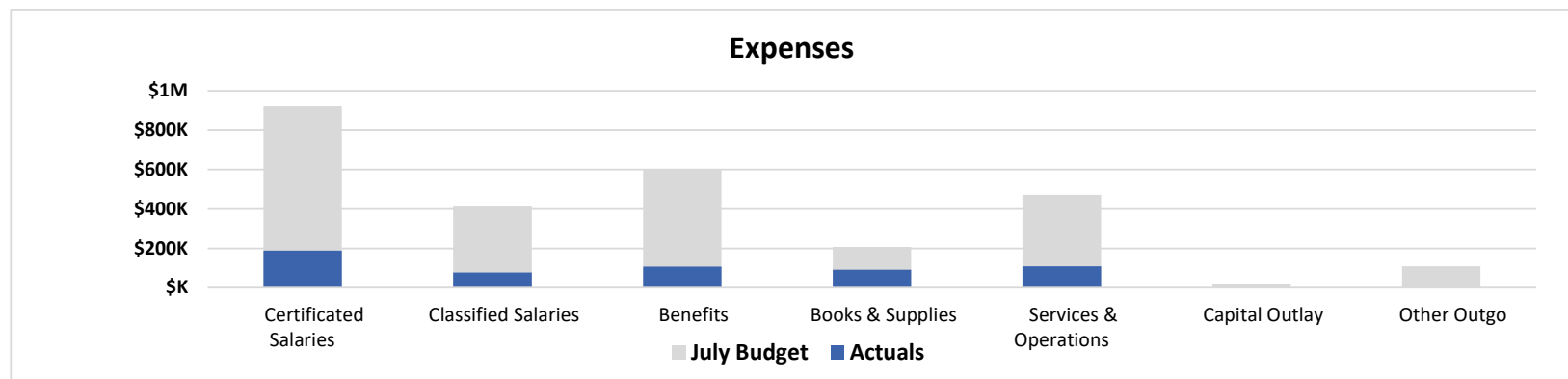
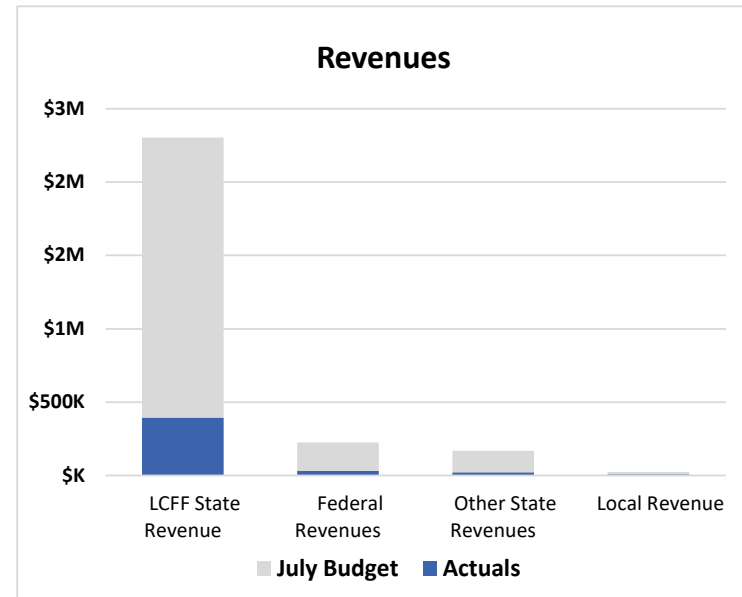
The state funding deferrals will cause a cash flow gap in Spring 2021 that Sample Charter will need to borrow to cover, probably about \$450k for 6-8 months, and then all paid back in Fall 2021 when the deferrals come in. We have several available options to choose from and will be bringing those options to the Board in coming months for a final decision on how best to cover this cash flow gap, but we do not foresee any negative impact to operations at this time.

[Alternate text for school w/no cash flow gap] Sample Charter continues to demonstrate fiscal stability and is projected to meet all obligations as scheduled. DMS and Sample Charter's management continue to monitor the political and economic landscape in an effort to anticipate potential impacts on the schools.

[This page will be customized based on each monthly analysis for your school and provide the pertinent information to your board as a quick snapshot, including any reporting or upcoming deadlines that both DMS and the school should be aware of.]

SAMPLE CHARTER SCHOOL 2020-21 DMS Monthly Update Budget vs Actuals Summary

Budget vs Actuals	July Budget	Actuals 9/30/2020	% of Budget
ADA			
Revenues			
LCFF State Revenue	2,304,743	391,552	17%
Federal Revenues	225,090	30,532	14%
Other State Revenues	167,930	20,023	12%
Local Revenue	23,867	6,960	29%
Total Revenues	2,721,629	449,066	16%
Expenditures			
Certificated Salaries	922,166	188,882	20%
Classified Salaries	412,731	77,690	19%
Benefits	601,195	107,133	18%
Books & Supplies	207,832	91,357	44%
Services & Operations	472,215	108,646	23%
Capital Outlay	18,000	0	0%
Other Outgo	108,000	0	0%
Total Expenditures	2,742,140	573,708	21%
Operating Income/(Loss)	(20,510)	(124,641)	25% % of Year



**SAMPLE CHARTER SCHOOL
2020-21 DMS Monthly Update
Budget vs Actuals Detail**

Actuals vs Budget	Object	Description	July Budget	Actuals 9/30/2020	% of Budget	Comments/Notes
Revenue						
LCFF Revenue						
	8011	LCFF General Entitlement	2,058,288	391,552	19%	
	8012	EPA Entitlement	46,838	0	0%	
	8096	In-Lieu-Of Property Taxes	199,617	0	0%	
Total LCFF Revenue			2,304,743	391,552	17%	
Federal Revenue						
	8220	School Nutrition Program-Fede	41,484	3,916	9%	
	8260	Forest Reserve	26,508	0	0%	
	8290	Other Federal Revenue	157,098	26,616	17%	
	8295	Prior Year Federal Revenue	0	0	0%	
Total Federal Revenue			225,090	30,532	14%	
Other State Revenue						
	8311	AB602 State SpEd Revenue	92,479	0	0%	
	8520	School Nutrition Program-State	4,500	360	8%	
	8550	Mandated Cost Reimbursemen	4,684	0	0%	
	8560	State Lottery Revenue	46,604	0	0%	
	8590	Other State Revenue	19,663	19,663	100%	
Total Other State Revenue			167,930	20,023	12%	
Local Revenue						
	8634	Student Lunch Fees	15,915	2,271	14%	
	8660	Interest Income	0	125	0%	
	8699	Other Revenue	7,952	4,564	57%	
Total Local Revenue			23,867	6,960	29%	
Total Revenue			2,721,629	449,066	16%	

**SAMPLE CHARTER SCHOOL
2020-21 DMS Monthly Update
Budget vs Actuals Detail**

Actuals vs Budget	Object	Description	July Budget	Actuals 9/30/2020	% of Budget	Comments/Notes
Expenditures						
Certificated Compensation						
	1100	Teacher Compensation	675,918	123,641	18%	
	1150	Teacher Stipends/Extra Duty	8,050	10,253	127%	COVID-19 Related, will need to revise at First Interim
	1200	Student Support	35,817	6,416	18%	
	1250	Support Stipends/Extra Duty	0	2,557	0%	
	1300	Certificated Administrators	202,381	46,014	23%	
Total Certificated Compensation			<u>922,166</u>	<u>188,882</u>	20%	
Classified Compensation						
	2100	Instructional Aides	200,907	23,809	12%	
	2150	Instructional Aides Stipends	0	322	0%	
	2200	Pupil Support Administration	114,079	22,068	19%	
	2300	Classified Administrators	30,643	7,767	25%	
	2400	Clerical & Technical Staff	67,102	23,725	35%	
Total Classified Compensation			<u>412,731</u>	<u>77,691</u>	19%	
Employee Benefits						
	3101	STRS Certificated	154,117	30,217	20%	
	3302	OASDI/Medicare Classified	42,954	8,652	20%	
	3401	Health Care Certificated	275,339	43,120	16%	
	3402	Health Care Classified	109,787	20,872	19%	
	3501	Unemployment Insurance Cert	667	1,418	213%	Need to re-evaluate budget - based on participation in School Emp Fund
	3601	Workers' Comp Certificated	12,829	1,831	14%	
	3602	Workers' Comp Classified	5,502	1,022	19%	
Total Employee Benefits			<u>601,195</u>	<u>107,133</u>	18%	
Books, Materials, & Supplies						
	4310	Materials & Supplies	80,001	65,191	81%	More purchasing at beginning of FY, will revise as needed at First Interim
	4315	Other Materials	0	1,439	0%	
	4320	Office Supplies	7,500	6,973	93%	More purchasing at beginning of FY, will revise as needed at First Interim
	4330	Meals & Events	3,000	136	5%	
	4400	Non-Capitalized Equipment	87,331	10,731	12%	
	4700	School Nutrition Program	30,000	2,193	7%	
Total Books, Materials, & Supplies			<u>207,832</u>	<u>91,357</u>	44%	

**SAMPLE CHARTER SCHOOL
2020-21 DMS Monthly Update
Budget vs Actuals Detail**

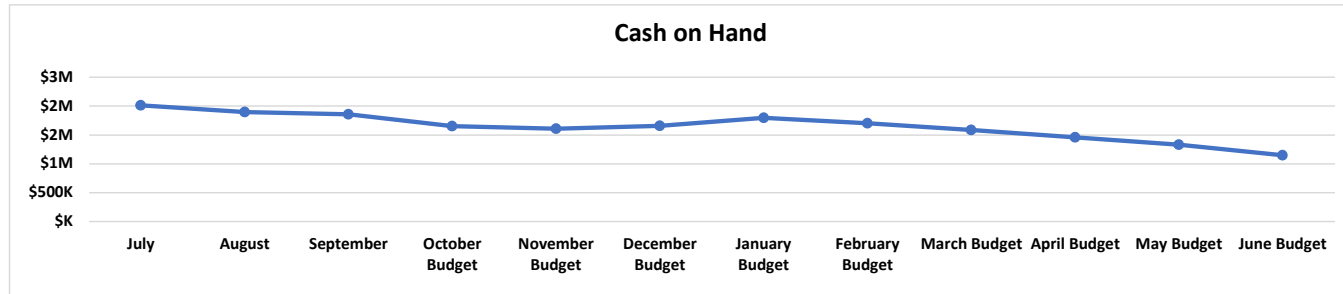
Actuals vs Budget	Object	Description	July Budget	Actuals 9/30/2020	% of Budget	Comments/Notes
Services & Other Operating Costs						
	5200	Travel & Conferences	2,000	491	25%	
	5210	Mileage Reimbursements	6,000	696	12%	
	5300	Dues & Memberships	5,000	7,291	146%	Will revise at First Interim by reallocating budget from professional services for charter advocacy (CSDC/CCSA) memberships
	5400	Insurance	39,092	15,951	41%	
	5500	Operations & Housekeeping	16,500	6,624	40%	
	5510	Utilities (General)	59,000	8,145	14%	
	5610	Facility Rents & Leases	40,000	12,253	31%	
	5620	Equipment Leases	16,000	2,232	14%	
	5630	Maintenance & Repair	5,000	968	19%	
	5800	Professional Services - Non-ins	73,000	5,675	8%	
	5802	Professional Development	33,505	8,305	25%	
	5810	Legal	15,000	1,830	12%	
	5820	Audit & CPA	10,000	0	0%	
	5825	DMS Business Services	73,800	24,600	33%	
	5836	Instructional Transport	15,000	982	7%	
	5840	Advertising & Recruitment	1,200	100	8%	
	5850	Oversight Fees	23,047	0	0%	
	5855	Interest Expense - Short Term	0	0	0%	
	5860	Service Fees	2,671	105	4%	
	5870	Livescan Fingerprinting	1,500	830	55%	
	5880	Instructional Vendors & Consul	10,000	5,232	52%	
	5900	Communications	12,000	5,979	50%	
	5930	Postage	2,900	355	12%	
	5940	Technology	10,000	0	0%	
Total Services & Other Operating Costs			472,215	108,645	23%	
Capital Expenditures						
	6900	Depreciation	18,000	0	0%	
Total Capital Expenditures			18,000	0	0%	
Other Outgo						
	7221	Apportionment Transfer	0	0	0%	
	7299	Encroachment	108,000	0	0%	
Total Other Outgo			108,000	0	0%	
Total Expenditures			2,742,140	573,708	21%	
Operating Income/Loss			(20,510)	(124,641)	25%	% of Year

**SAMPLE CHARTER SCHOOL
2020-21 DMS Monthly Update
Monthly Cash Flow**

	July Budget	July	August	September	October Budget	November Budget	December Budget	January Budget	February Budget	March Budget	April Budget	May Budget	June Budget	Accruals	Total
Beginning Balance		1,425,190	2,012,123	1,894,136	1,857,088	1,655,524	1,611,025	1,660,860	1,795,003	1,703,363	1,583,864	1,458,835	1,333,805		
Revenues															
LCFF State Revenue	2,058,288	103,040	103,040	185,472	185,472	185,472	185,472	185,472	92,612	61,741	61,741	61,741	0	647,013	2,058,288
EPA	46,838	0	0	0	11,710		11,710			11,710			11,709	0	46,838
In-Lieu Property Taxes	199,617	0	0	0	35,025	23,350	0	23,350	23,350	0	23,350	23,350	0	47,842	199,617
Prior Year Corrections	0	0	0	0	0									0	0
Federal Revenues	225,090	3,916	10,598	16,018	5,532	42,311	47,579	3,900	3,900	21,071	3,900	3,900	21,071	41,394	225,090
Other State Revenues	167,930	360	0	19,663	15,132	5,968	15,132	15,132	7,556	5,037	5,037	5,037	0	73,876	167,930
Other Local Revenue	23,867	6,181	729	50		1,236	1,236	1,236	1,236	1,236	1,236	1,236	1,236	7,019	23,867
Total Revenues	2,721,629	113,497	114,367	221,203	23,964	258,337	261,129	229,090	128,654	100,795	95,264	95,264	34,016	817,144	2,721,629
Expenditures															
Certificated Salaries	922,166	8,971	93,038	86,872	86,872	74,973	74,973	74,973	74,973	74,973	74,973	74,973	74,973	46,630	922,166
Classified Salaries	412,731	9,375	24,334	43,981	36,831	36,800	36,800	36,800	36,800	36,800	36,800	36,800	36,800	3,810	412,731
Benefits	601,195	4,928	45,327	56,877	55,285	54,300	54,300	54,300	54,300	54,300	54,300	54,300	54,300	4,378	601,195
Books & Supplies	207,832	31,436	30,783	29,139	32,218	12,990	9,447	9,447	9,447	9,447	9,447	9,447	9,447	5,139	207,832
Services & Operations	472,215	40,362	25,313	42,970	34,607	35,774	35,774	35,774	35,774	35,774	35,774	35,774	35,774	42,771	472,215
Capital Outlay	18,000	0	0	0	0	0	0	0	0	0	0	0	0	18,000	18,000
Other Outgo	108,000	0	0	0	0	0	0	0	9,000	9,000	9,000	9,000	9,000	63,000	108,000
Total Expenditures	2,742,140	95,073	218,795	259,839	247,991	214,836	211,294	211,294	220,294	220,294	220,294	220,294	220,294	183,728	2,742,140
Other Cash Inflows/Outflows															
Accounts Receivable/Other Assets	0	358,874	0	0	116,347			116,347						0	591,568
Fixed Assets	0	(5,000)	(10,000)	(25,591)	0	(88,000)								0	(128,591)
Accounts Payable (net change)	0	(112,425)	(3,558)	27,180	0									0	(88,804)
Loan Proceeds	0	327,060	0	0	0									0	327,060
Net Inflows/Outflows	0	568,509	(13,558)	1,589	22,463	(88,000)	0	116,347	0	0	0	0	0	0	3,443,373

ENDING CASH BALANCE **2,012,123 1,894,136 1,857,088 1,655,524 1,611,025 1,660,860 1,795,003 1,703,363 1,583,864 1,458,835 1,333,805 1,147,527**

Days Cash on Hand **269.60 253.79 248.83 221.82 215.86 222.53 240.51 228.23 212.22 195.47 178.71 153.75**



SAMPLE CHARTER SCHOOL
Balance Sheet

Balance Sheet	Object	Description	Total as of 9/30/2020
Assets			
Cash & Equivalents			
	9110	Cash in County Treasury	1,443,620
	9120	Cash in Banks	840,103
	9121	Cash in Banks	119
	9122	Cash in Banks	3,554
	9123	Cash in Banks	4,604
	9124	Cash in Banks	987,183
	9135	Cash with Fiscal Agents	160
Total Cash & Equivalents			3,279,343
Current Assets			
	9200	Accounts Receivable	841,964
	9310	Due from Other Funds	99
	9330	Prepaid Expenses	17,701
Total Current Assets			859,765
Fixed Assets			
	9400	Fixed Assets	0
	9410	Land	552,494
	9430	Buildings	294,584
	9435	Accumulated Depreciation - Buildings	(71,972)
	9440	Equipment	678,536
	9445	Accumulated Depreciation - Equipment	(198,641)
	9450	Work in Progress	98,322
Total Fixed Assets			1,353,322
Total Assets			5,492,430
Liabilities			
Current Liabilities			
	9500	Accounts Payable	42,838
	9502	Life Insurance	509
	9505	Medical Benefits	67,243
	9506	State Disability	(2,801)
	9507	Medicare	406
	9509	Vision	(637)
	9510	Dental	8,834
	9511	Federal Tax	732
	9512	State Tax	(3,464)
	9513	OASDI	(887)
	9514	EFT Direct Deposit	0
	9517	Voluntary 403b	0
	9518	Workers Comp	24,069
	9519	Voluntary Insurance	(1,105)
	9521	Accrued Salary & Wages	127,681
	9523	Child Support Garnishment	6,713
	9524	EWO	(686)
	9525	STRS	62,202

SAMPLE CHARTER SCHOOL

Balance Sheet

Balance Sheet	Object	Description	Total as of 9/30/2020
	9531	SUI	3,293
	9541	SDI Ajustment	(2,154)
	9550	Prior Year AP	161,589
	9552	Use Tax Payable	590
	9570	Liability - Stale-Dated Vendor Payables	43
	9581	HC Benefit Adjustment	0
	9582	WC Benefits Adjustment	0
Total Current Liabilities			495,008
Long Term Liabilities			
	9610	Due to Other Funds	0
	9640	Current Loans	327,060
Total Long Term Liabilities			327,060
Total Liabilities			822,068
Calculated Fund Balance/Net Assets			
		Fund Balance	4,732,754
		Operating Income/Loss	(62,392)
Net Assets			4,670,362
<i>Proof=Zero</i>			
Total Liabilities and Net Assets			5,492,430

Sample Monthly Deadlines & Compliance Calendar

The following attachment is a sample
Monthly Deadlines and Compliance
Calendar which will be provided to you as
well. We strive to keep you fully informed
and aware of what is on the horizon to stay
ahead & be proactive.



Monthly Reporting Deadlines & Compliance Calendar

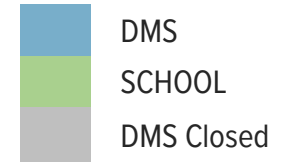
2020 - 2021

This calendar is a sample that can be customized to include any reporting and upcoming deadlines that both DMS and your school should be aware of.



Annual Calendar

2020 - 2021



January

Su	Mo	Tu	We	Th	Fr	Sa
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

- 1/10 - Bank Reconciliations and Warrant Report
- 1/15 - Period 1 Attendance Report
- 1/15 - CARS Submission (Winter)
- 1/25 - DMS Monthly Financial Update
- 1/31 - Federal Cash Management Data Collection Q2
- 1/31 - ASES Q2 Expenditure Report
- 1/31 - Use Tax Filing
- 1/31 - W-2 and 1099 Tax Reports

February

Su	Mo	Tu	We	Th	Fr	Sa
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28						

- 2/1 - School Accountability Report Card
- 2/10 - Bank Reconciliations and Warrant Report
- 2/15 - Public School Property Tax Exemption
- 2/25 - DMS Monthly Financial Update
- 2/28 - Audit Contract Renewal

March

Su	Mo	Tu	We	Th	Fr	Sa
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

- 3/10 - Bank Reconciliations and Warrant Report
 - 3/15 - 2nd Interim Financial Report
- Target month to start development of operating budget (July) for the upcoming fiscal year.

April

Su	Mo	Tu	We	Th	Fr	Sa
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	

- 4/1 - Business Property Statements
- 4/10 - Bank Reconciliations and Warrant Report
- 4/25 - DMS Monthly Financial Update
- 4/30 - Federal Cash Management Data Collection 3
- 4/30 - ASES Q3 Expenditure Report
- 4/30 - Use Tax Reporting

2021 January



DATE	AREA	Task	Who Completes?
1/10 & 1/15	Accounting	Bank Reconciliations and Warrant Report DMS will complete main operating bank account(s) reconciliation by 1/10 and county accounts by 1/15 if applicable. DMS will also provide a warrant report of all check paid for board review.	DMS
1/15 - Authorizer due date may differ	Compliance	Period 1 Attendance Report (P-1) P-1 reports Average Daily Attendance from July 1 through the last school month that ends on or before December 31. School maintains attendance data and DMS completes the report on your behalf. School is responsible for reviewing the report, signing the Certification Page and submitting to their authorizer.	DMS & SCHOOL
1/15	Compliance	CARS Submission (Winter) The Consolidated Application and Reporting System (CARS) is a data collection system to apply for categorical program funding and report the use of those funds to ensure compliance with federal program requirements.	DMS
1/25	Finance	DMS Monthly Financial Update Monthly board report with actuals through December 31. These updates are means to review and detect coding and budgeting variances/issues and make updates throughout the year. Reviewing and collaborating on a monthly basis is key to successful reporting.	DMS
1/31	Compliance	Federal Cash Management Data Collection Is a web-based data collection application for school receiving Title I, Part A; Title I, Part D, Subpart 2; Title II, Part A; Title III EL; Title III Immigrant; and Title IV, Part A programs under the Elementary and Secondary Education Act of 1965 (ESEA) to report cash balances for each of these programs on a quarterly basis.	DMS
1/31	Finance	ASES Second Quarter Expenditure Report After School Education and Sarety (ASES) online report in ASSIST to report after school education and enrichment program expenses and attendance. DMS submits quarterly expenditure report and school submits first semiannual attendance report.	DMS & SCHOOL
1/31	Compliance	Use Tax Reporting California use tax applies to purchases by nonprofit organizations, including charter schools of taxable merchandise from out-of-state vendors for use, storage, or other consumption in California. When out-of-state vendors don't collect sales tax at point-of-sale, it becomes the responsibility of California purchasers to report and remit sales tax to California Department of Tax and Fee Administration (CDTFA).	DMS
1/31	Year-End	W-2 and 1099 Tax Reports Forms W-2 and 1099-NEC must be furnished to employees and independent contractors and transmitted to the IRS.	DMS

2021 February



DATE	AREA	Task	Who Completes?
2/1	Compliance	School Accountability Report Card (SARC) All California public schools receiving state funds must prepare a SARC by February 1 each year. DMS helps with financial data needed for a portion of the report.	SCHOOL w/DMS Support
2/10 & 2/15	Accounting	Bank Reconciliations and Warrant Report DMS will complete main operating bank account(s) reconciliation by 1/10 and county accounts by 1/15 if applicable. DMS will also provide a warrant report of all check paid for board review.	DMS
2/15	Finance	Public School Property Tax Exemption Due to the county assessors office where the school site property is located. Property used by charter schools is exempt from property tax, exemption form must be filed each year.	DMS
2/25	Finance	DMS Monthly Financial Update Monthly board report with actuals through January 31. These updates are means to review and detect coding and budgeting variances/issues and make updates throughout the year. Reviewing and collaborating on a monthly basis is key to successful reporting.	DMS
2/28	Finance	Audit Contract Renewal Only for new charters OR charters whose contracts end following the prior fiscal year. DMS will assist school with process to renew with existing auditor or identify a new one.	DMS & SCHOOL



HARNESS Proposal
for
Contract Costa School of Performing Arts (CoCoSPA)
April 17, 2023

Executive Summary

This proposal outlines back office services performed by Carrie Wagner of Harness Potential Inc. (HARNESS) for the Contract Costa School of Performing Arts (CoCoSPA).

CEO's Message



Your work is hard. I know because I have been there. As a former charter school back office operator who founded a charter school, I know what challenges are faced on a daily basis. My vision is to make your job as easy as possible and to truly allow you to focus on the most important parts of your school: your students and your employees.

I believe true educators are the ones who should be running schools and I am proud to say that I handed the amazing school that I founded off to one. I also know that educators don't get specific training in accounting, budgeting, cash flow management, and financial sustainability. The latter is where my advanced formal training comes in and surprising to many, where my passion lies.

I also love to solve problems, so those crazy new processes being sent by regulatory agencies that have confusing language. I will help you figure them out.

I believe in charter schools and want you to succeed. I would love to support you!

Sincerely,

Carrie Wagner

CEO and Founder

HARNESS Background

HARNESS as a verb: to collect and control something so that it can be used effectively. We want to support you in harnessing the energy of your resources to increase outcomes and make even more positive impact in your community.

310-593-3620
carrie@harnesspotential.net
www.harnesspotential.net



HARNESS as a noun: is what keeps a rock climber safe. We will keep your organization safe with financially sustainable budgeting, accurate financial information at your fingertips and strategic thought partnership.

Leadership Biography

As a CPA, MBA and nearly ten years of leading back office work, CEO Carrie Wagner has the technical experience to ensure your financial information is accurate and easy to use. As a founder of a successful charter school, she knows first hand what challenges you face and will help you reach your goals.

Prior to founding HARNESS in 2023, Carrie founded the first all girls charter middle school in Los Angeles called the Girls Athletic Leadership School Los Angeles (GALS) where she empowered girls to love themselves more fully and stand up for what they believe in. Prior to opening GALS, Carrie was the COO of Bright Star Schools, which is a charter management organization that operates 9 schools in Los Angeles and the CFO/COO of Citizens of the Worlds Charter Schools, a national charter organization operating schools in Los Angeles and Kansas City. Carrie also spent 9 years at ExED, a leading nonprofit provider of charter school management services, where she served as President and COO.

Carrie earned a M.B.A. from The Anderson School at UCLA and a B.S. in Accountancy and Computer Applications from The University of Notre Dame. Carrie also earned a M.A. in Spiritual Psychology from the University of Santa Monica (USM). Carrie is a Certified Public Accountant.

SERVICES

Accounting, Finance and Budgeting

We will ensure your books are accurate, closed in a timely fashion and are audit ready. We will support you in ensuring your internal controls are strong and train you and your staff in areas of weakness.

We will work with you and your team on a monthly basis to ensure that forecasts are accurate allowing you and your board to fully understand your financial position. There should be no surprises in financial reporting or in cash flow management.

310-593-3620
carrie@harnesspotential.net
www.harnesspotential.net



Every year the facilitated *budget process is thorough* and involves as many staff as you want. *The budget template is easy to read* and use and you will be able to make changes to the model when testing out different scenarios. A budget draft will be submitted for the board to review at a board meeting prior to when the final budget is board approved.

Accounts Payable

At HARNES, the accounts payable process is simplified. You will only be responsible for emailing invoices to HARNES once received by vendors. There is no coding or any type of accounting performed by your staff. The vendor will be paid in the manner in which they prefer: ACH or a check. If a purchase order is required, your staff will email information to HARNES and a purchase order will be sent electronically for you to sign. Clients will be properly trained on when a purchase order is required.

Employees are the most important asset a school has. As a result, employee matters will be handled quickly and with care. As an example, employee reimbursements will be made timely and be submitted directly to the employee's bank account.

Human Resources and Payroll

Full service payroll includes all data entry and set up of payroll in payroll system and the submission of payroll taxes to the appropriate agencies. This also includes the completion of any Employment Development Department audits or inquiries. Employees will have self service options to make changes in addresses or tax forms and to view pay stubs and other important documentation.

All onboarding and termination paperwork required by the state will be set up for the client in an online system, making employment transitions as stress free as possible and decreasing the beginning of the year tasks for the school team.

We will also support you in setting up and thinking through salary schedules.

Reporting and Compliance

Below is a list of items to be completed by HARNES:

310-593-3620
carrie@harnesspotential.net
www.harnesspotential.net



- Consolidated Application (ConApp)
- District and State required Financial Reporting (Preliminary, First Interim, Second Interim, Unaudited Actuals, Budget)
- District and State required Expenditure Reporting
- Tri-Annual Attendance Reporting required by the State (P1, P2, and Annual)
- Ensure that District and State required items are on the Board Agenda
- Prepare for and Oversee Audit so that it is delivered timely
- Annual Statement of Information

Have anything else that comes your way? Send it to us and we can help you figure it out.

Executive Director Coaching and Strategic Thought Partnership

Using her Masters in Spiritual Psychology and her experience as a seasoned C level executive, Carrie supports leaders as a strategic thought partner, a cheerleader, and an accountability partner. She works with leaders on setting and accomplishing goals, increasing greater self awareness and confidence, and enhancing management tools. Carrie opens leaders up more fully to their innate strengths and assets allowing them to make even greater impact within their community.

Other Resources Available

As part of the service fee, CoCoSPA will have access to an Accountant/Payroll Analyst (TBD) and a seasoned retired Chief Business Officer (Walter Wallace).

Walter Wallace

As a retired school business manager with over 35 years experience in charter schools and school districts, Walter will provide consulting to HARNESS as part of this contract to ensure that all accounting, payroll, retirement reporting is set up in accordance with the most recent regulations and authorizing laws.

Systems

HARNESS is committed to using the latest technology to streamline and automate all finance, accounting, payroll and HR processes. CoCoSPA will have

310-593-3620
carrie@harnesspotential.net
www.harnesspotential.net



online access to all systems that includes HR/Payroll System (Rippling), Spend Management System (RAMP) and the Accounting System (Quickbooks Online).

Testimonials

“When I stepped into the CEO role to turn around ICEF Public Schools, Carrie played a crucial role in my success. She closed 6 months of books in 4 weeks in a different accounting system than she was used to. She gave me an accurate picture of our financial position so that I was able to make the necessary decisions to ensure survival. During this challenging time, Carrie stayed positive and was a trusted partner. I am forever grateful to Carrie for her hard work, determination, and expert financial skills.”

~Parker Hudnut, CEO, ICEF Public Schools

“After just a few short weeks of being appointed the Executive Director for New West, it became clear that the school had already ran into financial trouble in their first year of operation. Like many new schools most of the financial issues that arose were as a result of overwhelmed management and inexperienced back office staff. In addition, The California Department Education department had just assigned someone from the Fiscal Crisis Management Assistant Team (FCMAT) to our school. Given these circumstances, it was clear that we needed a highly experienced financial expert that we could trust to help us not only resolve the immediate fiscal problems but to put us on the right track for long term growth and financial stability. Carrie Wagner stepped in to quickly determine our financial position and recommended strategies to be employed to turn our financial situation around. She was able to establish strong rapport with the FCMAT auditor who later became a lifetime supporter of our school. Carrie turned what could have been an existential crisis for our school into a positive, making our school so much stronger in the long term. It is no understatement that without Carrie's level of financial knowledge, practical advice and genuine desire to see our school succeed in difficult times that we would not be here today... 18 years later we are thriving as a direct result of her very clear, very sound fiscal advice!”

~Dr. Sharon Weir, Principal/Executive Director, New West Charter School

310-593-3620
carrie@harnesspotential.net
www.harnesspotential.net



“I have known Carrie for over a decade and worked with her while she was at ExED and at GALS. I have always found her to be extremely responsive and thorough. I believe working with Carrie would be a positive experience for any charter school looking for quality service. If I were not enjoying my retirement, I would love to work with her again myself.”

~Dr. Robert C. Perry, Ph.D., Administrative Coordinator (Retired), Charter Schools Division, Los Angeles Unified School District

Pricing

The cost for the services is a flat fee of **\$12,000** per month. These services start on June 1, 2023 in order to include the cost of implementation and go through June 30, 2024.

The expectation is that the current service provider, EdTec, will oversee the year end close and audit for the 2022-23 school year.

Conclusion

It is a pleasure to submit this proposal to CoCoSPA. Do not hesitate to ask questions. I look forward to the opportunity to work with you!

Sincerely,

A handwritten signature in black ink, appearing to read "Carrie Wagner", with a large, stylized flourish at the end.

Carrie Wagner
CEO and Founder
Harness Potential Inc.
www.harnesspotential.net
310-593-3620
carrie@harnesspotential.net

310-593-3620
carrie@harnesspotential.net
www.harnesspotential.net