



# Contra Costa School of Performing Arts

## Special Board Meeting

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### **Date and Time**

Wednesday March 8, 2023 at 5:30 PM PST

### **Location**

Contra Costa School of Performing Arts  
2730 Mitchell Drive  
Walnut Creek CA 94598-1602  
Room 125

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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](http://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.

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**Agenda**

|                                      | Purpose | Presenter    | Time           |
|--------------------------------------|---------|--------------|----------------|
| <b>I. Opening Items</b>              |         |              | <b>5:30 PM</b> |
| Opening Items                        |         |              |                |
| <b>A.</b> Call the Meeting to Order  |         | Heather Vega |                |
| <b>B.</b> Record Attendance          |         | Heather Vega |                |
| <b>C.</b> Establishment of Quorum    |         | Heather Vega |                |
| <b>D.</b> 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.

|                                   |  |              |     |
|-----------------------------------|--|--------------|-----|
| <b>A.</b> Items on the Agenda     |  | Heather Vega |     |
| <b>B.</b> Items not on the Agenda |  | Heather Vega | 5 m |

**III. Marketing Updates 5:40 PM**

Our Marketing Firm, Charter Connect, will update us as to the results of their efforts to date.

|                                       |         |              |      |
|---------------------------------------|---------|--------------|------|
| <b>A.</b> Presentation from Marketing | Discuss | Brandy Byers | 20 m |
|---------------------------------------|---------|--------------|------|

|   | Purpose | Presenter | Time |
|---|---------|-----------|------|
| Our Marketing Firm, Charter Connect, will update us as to the results of their efforts to date. |         |           |      |

**IV. COMMITTEES 6:00 PM**

The Board will hear reports from its committees.

|                      |     |              |      |
|----------------------|-----|--------------|------|
| A. Finance Committee | FYI | Charles Hill | 15 m |
|----------------------|-----|--------------|------|

The Board will hear a report from this committee.

**V. FISCAL REPORTS 6:15 PM**

|                       |      |                       |      |
|-----------------------|------|-----------------------|------|
| A. 2nd Interim Budget | Vote | EdTec Client Managers | 15 m |
|-----------------------|------|-----------------------|------|

The Board will hear a recommendation from the Finance Committee regarding the 2nd Interim Budget Revision and accompanying narrative to consider for approval and submission to our authorizer.

**VI. ADMINISTRATIVE ITEMS AND ANNOUNCEMENTS 6:30 PM**

|  |      |              |      |
|--|------|--------------|------|
| A. Salary Alignment/ 2023-23 Salary Schedule | Vote | Brandy Byers | 15 m |
|--|------|--------------|------|

The Board will consider aligning our Salary Schedule to MDUSD. Because our teachers currently work 188 days, Dr. Byers is recommending we align our certificated teachers with MDUSD 190-day salary schedule and require certificated teachers to work an additional 2 days.

**VII. CLOSED SESSION 6:45 PM**

The Board will move to Closed Session.

|                 |         |              |      |
|-----------------|---------|--------------|------|
| A. Negotiations | Discuss | Brandy Byers | 15 m |
|-----------------|---------|--------------|------|

Per §54956, Board will discuss ongoing negotiations.

|                      |      |              |      |
|----------------------|------|--------------|------|
| B. Public Employment | Vote | Brandy Byers | 15 m |
|----------------------|------|--------------|------|

The Board will discuss any confidential public employment issues.

**VIII. RECONVENE TO OPEN SESSION 7:15 PM**

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

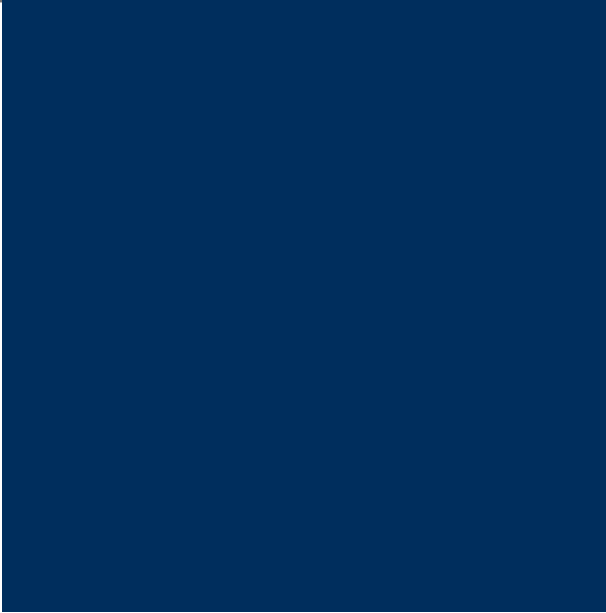
The Board will report out on actions taken in Closed Session, if any.

|                           | Purpose | Presenter       | Time           |
|---------------------------|---------|-----------------|----------------|
| <b>IX. Closing Items</b>  |         |                 | <b>7:18 PM</b> |
| <b>A. Adjourn Meeting</b> |         | Heather<br>Vega | 1 m            |

# Coversheet

## Finance Committee

**Section:** IV. COMMITTEES  
**Item:** A. Finance Committee  
**Purpose:** FYI  
**Submitted by:**  
**Related Material:**  
2021-22\_Audit\_Report\_-\_Contra\_Costa\_School\_\_\_1773\_\_\_1\_.pdf



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

Audit Report

June 30, 2022



# Contra Costa School of Performing Arts

Financial Statements and Supplemental Information

Year Ended June 30, 2022

## TABLE OF CONTENTS

|   |                  |
|---|------------------|
| <b><u>INDEPENDENT AUDITOR’S REPORT</u></b>  | <b><u>2</u></b>  |
| <b><u>FINANCIAL STATEMENTS</u></b>  | <b><u>4</u></b>  |
| Statement of Financial Position .....   | 4                |
| Statement of Activities.....  | 5                |
| Statement of Functional Expenses .....  | 6                |
| Statement of Cash Flows .....   | 7                |
| Notes to the Financial Statements.....  | 8                |
| <b><u>SUPPLEMENTARY INFORMATION</u></b>   | <b><u>22</u></b> |
| Consolidating Statement of Financial Position.....  | 22               |
| Consolidating Statement of Activities .....   | 23               |
| Consolidating Statement of Functional Expenses.....   | 24               |
| LEA Organization Structure .....  | 25               |
| Schedule of Average Daily Attendance .....  | 26               |
| Schedule of Instructional Time .....  | 27               |
| Schedule of Financial Trends & Analysis.....  | 28               |
| Reconciliation of Unaudited Actual Financial Report to Audited Financial Statements.....  | 29               |
| Notes to Supplementary Information.....   | 30               |
| <b><u>OTHER INDEPENDENT AUDITOR’S REPORTS</u></b>   | <b><u>31</u></b> |
| Independent Auditor’s Report on Internal Control Over Financial Reporting and on Compliance<br>and Other Matters Based on an Audit of Financial Statements Performed in Accordance with<br><i>Government Auditing Standards</i> ..... | 31               |
| Independent Auditor’s Report on State Compliance and on Internal Control Over State Compliance.....   | 33               |
| <b><u>AUDITOR’S RESULTS, FINDINGS &amp; RECOMMENDATIONS</u></b>   | <b><u>36</u></b> |
| Schedule of Auditor’s Results.....  | 36               |
| Schedule of Findings and Questioned Costs.....  | 37               |
| Schedule of Prior Year Audit Findings.....  | 38               |



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

## Independent Auditor's Report

To the Board of Directors  
Contra Costa School of Performing Arts

### Report on the Audit of the Financial Statements

#### Opinion

We have audited the accompanying financial statements of Contra Costa School of Performing Arts (a nonprofit organization), which comprise the statement of financial position as of June 30, 2022, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements present fairly, in all material respects, the financial position of Contra Costa School of Performing Arts as of June 30, 2022, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Contra Costa School of Performing Arts and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Contra Costa School of Performing Arts's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

#### Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

218 West Douglas Avenue, El Cajon, CA 92020  
Phone: 619-447-6700 | Fax: 619-447-6707 | whllp.com



In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Contra Costa School of Performing Art’s internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Contra Costa School of Performing Arts’s ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

**Supplementary Information**

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying supplementary information, as identified in the Table of Contents and as required by the *2021-22 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information, as identified in the Table of Contents, are fairly stated, in all material respects, in relation to the financial statements as a whole.

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated January 31, 2023, on our consideration of Contra Costa School of Performing Arts’s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Contra Costa School of Performing Arts’s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Contra Costa School of Performing Arts’s internal control over financial reporting and compliance.

*Wilkinson Tabbly King & Co., LLP*  
 El Cajon, California  
 January 31, 2023

## Financial Statements

## Contra Costa School of Performing Arts

### Statement of Financial Position

June 30, 2022

#### Assets

|                                 |    |            |
|---------------------------------|----|------------|
| Cash and cash equivalents       | \$ | 1,372,270  |
| Accounts receivable             |    | 796,391    |
| Prepaid expenses                |    | 49,482     |
| Security deposits               |    | 2,515      |
| Other assets - cost of issuance |    | 566,444    |
| Property and equipment, net     |    | 13,108,129 |
| Total Assets                    | \$ | 15,895,231 |

#### Liabilities and Net Assets

##### Liabilities

|  |    |            |
|--|----|------------|
| Accounts payable - vendors               | \$ | 154,252    |
| Accounts payable - grantor governments   |    | 10,640     |
| Accrued payroll liabilities              |    | 69,075     |
| Unearned revenue                         |    | 67,836     |
| Bonds payable, net of discount and costs |    | 15,404,574 |
| Total Liabilities                        |    | 15,706,377 |

##### Net Assets

|   |    |             |
|---|----|-------------|
| Without donor restrictions                              |    |             |
| Undesignated  |    | 2,485,299   |
| Invested in property and equipment, net of related debt |    | (2,296,445) |
| Total Net Assets  |    | 188,854     |
| Total Liabilities and Net Assets                        | \$ | 15,895,231  |

The accompanying notes are an integral part of this statement.

## Contra Costa School of Performing Arts

### Statement of Activities Year Ended June 30, 2022

|  | Without Donor<br>Restrictions | With Donor<br>Restrictions | Total        |
|--|-------------------------------|----------------------------|--------------|
| <b>Revenue, Support, and Gains</b>           |                               |                            |              |
| Local Control Funding Formula (LCFF) sources |                               |                            |              |
| State aid                                    | \$ 1,880,403                  | \$ -                       | \$ 1,880,403 |
| Education protection account state aid       | 81,246                        | -                          | 81,246       |
| Transfers in lieu of property taxes          | 1,924,701                     | -                          | 1,924,701    |
| Total LCFF sources                           | 3,886,350                     | -                          | 3,886,350    |
| Federal contracts and grants                 | -                             | 628,615                    | 628,615      |
| State contracts and grants                   | 120,983                       | 724,142                    | 845,125      |
| Local contracts and grants                   | 243,446                       | -                          | 243,446      |
| Donations and fundraising                    | 38,301                        | -                          | 38,301       |
| Interest income                              | 125                           | -                          | 125          |
| Net assets released from restriction -       |                               |                            |              |
| Grant restrictions satisfied                 | 1,352,757                     | (1,352,757)                | -            |
| Total revenue, support, and gains            | 5,641,962                     | -                          | 5,641,962    |
| <b>Expenses and Losses</b>                   |                               |                            |              |
| Program services expense                     | 4,054,988                     | -                          | 4,054,988    |
| Supporting services expense                  | 2,323,683                     | -                          | 2,323,683    |
| Total expenses and losses                    | 6,378,671                     | -                          | 6,378,671    |
| <b>Change in Net Assets</b>                  | (736,709)                     | -                          | (736,709)    |
| <b>Net Assets, Beginning of Year</b>         | 925,563                       | -                          | 925,563      |
| <b>Net Assets, End of Year</b>               | \$ 188,854                    | \$ -                       | \$ 188,854   |

The accompanying notes are an integral part of this statement.

## Contra Costa School of Performing Arts

### Statement of Functional Expenses Year Ended June 30, 2022

|  | Program Services     | Supporting Services    |                             | Total               |
|--|----------------------|------------------------|-----------------------------|---------------------|
|  | Educational Programs | Management and General | Fundraising and Development |                     |
| Salaries and wages                       | \$ 2,100,646         | \$ 750,190             | \$ -                        | \$ 2,850,836        |
| Pension expense                          | 275,447              | 98,368                 | -                           | 373,815             |
| Other employee benefits                  | 168,661              | 60,233                 | -                           | 228,894             |
| Payroll taxes                            | 103,831              | 37,080                 | -                           | 140,911             |
| Fees for services:                       |                      |                        |                             |                     |
| Management                               | -                    | 145,880                | -                           | 145,880             |
| Legal                                    | -                    | 36,045                 | -                           | 36,045              |
| Audit                                    | -                    | 9,400                  | -                           | 9,400               |
| Other fees - Professional consulting     | 25,066               | 19,451                 | -                           | 44,517              |
| Other fees - District oversight          | -                    | 40,564                 | -                           | 40,564              |
| Other fees - Banking and service charges | -                    | 5,125                  | -                           | 5,125               |
| Advertising and promotion                | -                    | 18,996                 | -                           | 18,996              |
| Operation and housekeeping               | 253,661              | -                      | -                           | 253,661             |
| Information technology                   | 93,342               | -                      | -                           | 93,342              |
| Communications                           | 15,760               | -                      | -                           | 15,760              |
| Occupancy                                | 75,428               | -                      | -                           | 75,428              |
| Travel and conferences                   | 707                  | -                      | -                           | 707                 |
| Interest                                 | -                    | 905,170                | -                           | 905,170             |
| Depreciation                             | 415,048              | -                      | -                           | 415,048             |
| Amortization                             | -                    | 41,653                 | -                           | 41,653              |
| Insurance                                | -                    | 84,340                 | -                           | 84,340              |
| Other expenses:                          |                      |                        |                             |                     |
| Books and supplies                       | 262,604              | -                      | -                           | 262,604             |
| Equipment rental and repair              | 45,551               | -                      | -                           | 45,551              |
| Noncapitalized equipment                 | 38,943               | -                      | -                           | 38,943              |
| Special education encroachment           | 127,554              | -                      | -                           | 127,554             |
| Student events                           | 38,268               | -                      | -                           | 38,268              |
| Dues and memberships                     | 14,471               | -                      | -                           | 14,471              |
| Miscellaneous                            | -                    | 63,240                 | 7,948                       | 71,188              |
| <b>Total expenses by function</b>        | <b>\$ 4,054,988</b>  | <b>\$ 2,315,735</b>    | <b>\$ 7,948</b>             | <b>\$ 6,378,671</b> |

The accompanying notes are an integral part of this statement.

## Contra Costa School of Performing Arts

Statement of Cash Flows  
Year Ended June 30, 2022

### Cash Flows from Operating Activities

|  |                         |
|--|-------------------------|
| Receipts from federal, state, and local contracts and grants | \$ 3,741,548            |
| Receipts from property taxes                                 | 1,924,701               |
| Other receipts   | 38,426                  |
| Payments for salaries and benefits                           | (3,618,666)             |
| Payments to vendors  | (2,459,011)             |
| <b>Net Cash Used for Operating Activities</b>                | <b><u>(373,002)</u></b> |

### Cash Flows from Financing Activities

|   |                        |
|---|------------------------|
| Principal payment on notes payable            | (50,008)               |
| <b>Net Cash Used for Financing Activities</b> | <b><u>(50,008)</u></b> |

|   |                            |
|---|----------------------------|
| <b>Net Change in Cash and Cash Equivalents</b>      | <b>(423,010)</b>           |
| <b>Cash and Cash Equivalents, Beginning of Year</b> | <b><u>1,795,280</u></b>    |
| <b>Cash and Cash Equivalents, End of Year</b>       | <b><u>\$ 1,372,270</u></b> |

### Reconciliation of Change in Net Assets to Net Cash Used For Operating Activities

|  |                            |
|--|----------------------------|
| Change in net assets                                       | \$ (736,709)               |
| Adjustments to reconcile change in net assets to net cash: |                            |
| Depreciation and amortization                              | 415,048                    |
| Changes in operating assets and liabilities                |                            |
| (Increase) Decrease in assets                              |                            |
| Accounts receivable  | 186,765                    |
| Prepaid expenses   | (19,996)                   |
| Other assets - cost of issuance                            | 41,653                     |
| Increase (Decrease) in liabilities                         |                            |
| Accounts payable   | (111,501)                  |
| Accounts payable - grantor government                      | 10,640                     |
| Accrued payroll liabilities                                | (24,210)                   |
| Unearned revenue   | (134,692)                  |
| <b>Net Cash Used for Operating Activities</b>              | <b><u>\$ (373,002)</u></b> |

The accompanying notes are an integral part of this statement.

## Contra Costa School of Performing Arts

Notes to the Financial Statements

Year Ended June 30, 2022

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### A. Principal Activity and Summary of Significant Accounting Policies

#### *Organization Structure*

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

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

2730 Mitchell Drive LLC (the LLC) was formed on July 9, 2020, for the sole purpose of providing facility support for Contra Costa School of Performing Arts.

#### *Basis of Consolidation*

The accompanying consolidated financial statements of the School and the LLC, collectively the Organization, include accounts of Contra Costa School of Performing Arts and its related entity, 2730 Mitchell Drive LLC. All significant intercompany accounts and transactions have been eliminated in consolidation. Management makes estimates and assumptions that affect the amounts reported in the financial statements and footnotes. Actual results could differ from those estimates.

#### *Basis of Accounting*

The financial statements were prepared in accordance with accounting principles generally accepted in the United States of America as applicable to not-for-profit organizations. The Organization uses the accrual basis of accounting, under which revenues are recognized when they are earned, and expenditures are recognized in the accounting period in which the liability is incurred.

#### *Cash and Cash Equivalents*

The Organization considers all cash and highly liquid financial instruments with original maturities of three months or less, which are neither held for nor restricted by donors for long-term purposes, to be cash and cash equivalents.

#### *Accounts Receivable*

Accounts receivable consist primarily of noninterest-bearing amounts due to the Organization for federal, state, and local grants and contracts receivable. The amounts in accounts receivable are considered fully collectable and as such there has not been an allowance for uncollectable accounts or discount established for the Organization.

## Contra Costa School of Performing Arts

Notes to the Financial Statements (Continued)

Year Ended June 30, 2022

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### *Property and Equipment*

The Organization records property and equipment additions over \$5,000 at cost, or if donated, at fair value on the date of donation. Depreciation and amortization are computed using the straight-line method over the estimated useful lives of the assets ranging from 3 to 30 years, or in the case of capitalized leased assets or leasehold improvements, the lesser of the useful life of the asset or the lease term. When assets are sold or otherwise disposed of, the cost and related depreciation or amortization are removed from the accounts, and any resulting gain or loss is included in the statements of activities. Costs of maintenance and repairs that do not improve or extend the useful lives of the respective assets are expensed in the current period.

The Organization reviews the carrying values of property and equipment for impairment whenever events or circumstances indicate that the carrying value of an asset may not be recoverable from the estimated future cash flows expected to result from its use and eventual disposition. When considered impaired an impairment loss is recognized to the extent carrying value exceeds the fair value of the asset. There were no indicators of asset impairment during the year ended June 30, 2022.

### *Investments*

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

### *Net Assets*

Net assets, revenues, gains and losses are classified based on the existence or absence of donor or grantor-imposed restrictions. Accordingly, net assets and changes therein are classified and reported as follows:

*Net Assets Without Donor Restrictions* – Net assets available for use in general operations and not subject to donor (or certain grantor) restrictions.

*Net Assets With Donor Restrictions* – Net assets subject to donor (or certain grantor) imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates those resources be maintained in perpetuity. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both.



## Contra Costa School of Performing Arts

Notes to the Financial Statements (Continued)

Year Ended June 30, 2022

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### *Revenue and Revenue Recognition*

The Organization recognizes revenue from sales when the products are transferred, and services are provided. The Organization records special events revenue equal to the cost of direct benefits to donors, and contribution revenue for the difference. Contributions are recognized when cash, securities or other assets, an unconditional promise to give, or notification of a beneficial interest is received. Conditional promises to give, that is, those with a measurable performance or other barrier, and a right of return, are not recognized until the conditions on which they depend have been substantially met. Some federal, state, and local contracts and grants are conditioned upon certain performance requirements and the incurrence of allowable qualifying expense. In such cases the revenue is recognized once all performance requirements have been met.

### *Donated Services and In-Kind Contributions*

Volunteers contribute significant amounts of time to our program services, administration, and fundraising and developing activities; however, the financial statements do not reflect the value of these contributed services because they do not meet recognition criteria prescribed by generally accepted accounting principles.

### *Functional Allocation of Expenses*

The costs of program and supporting services activities have been summarized on a functional basis in the statement of activities. The statement of functional expenses presents the natural classification detail of expenses by function. Accordingly, certain costs have been allocated among the program and supporting services benefited.

### *Income Taxes*

The Organization is a 509(a)(1) publicly supported non-profit organization that is exempt from income taxes under Sections 501(a) and 501(c)(3) of the Internal Revenue Code. The Organization is also exempt from California franchise or income tax under Section 23701d of the California Revenue and Taxation Code. The Organization may be subject to tax on income which is not related to its exempt purpose. For the year ended June 30, 2022, no such unrelated business income was reported and, therefore, no provision for income taxes has been made.

The LLC is a 509(a)(1) publicly supported non-profit organization that is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code. The LLC is also exempt from California franchise or income tax under Section 23701d of the California Revenue and Taxation Code. The Organization may be subject to tax on income which is not related to its exempt purpose. For the year ended June 30, 2022, no such unrelated business income was reported and, therefore, no provision for income taxes has been made.

The Organization follows provisions of uncertain tax positions as addressed in ASC 958. The Organization recognizes accrued interest and penalties associated with uncertain tax positions as part of the income tax provision, when applicable. There are no amounts accrued in the financial statements related to uncertain tax positions for the year ended June 30, 2022.

## Contra Costa School of Performing Arts

Notes to the Financial Statements (Continued)

Year Ended June 30, 2022

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### *Unearned Revenue*

Unearned revenue arises when potential revenue does not meet both the “measurable” and “available” criteria for recognition in the current period or when resources are received by the Organization prior to the occurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the Organization has a legal claim to the resources, the liability for unearned revenue is removed from the combined balance sheet and revenue is recognized.

### *Estimates*

The preparation of financial statements in conformity with generally accepted accounting principles requires the Organization to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates, and those differences could be material.

### *Financial Instruments and Credit Risk*

The Organization manages deposit concentration risk by placing cash, money market accounts, and certificates of deposit with financial institutions believed by the Organization to be creditworthy. At times, amounts on deposit may exceed insured limits or include uninsured investments in money market mutual funds. To date, the Organization has not experienced losses in any of these accounts. Credit risk associated with contributions receivable is considered to be limited due to high historical collection rates and because substantial portions of the outstanding amounts are due from government agencies.

### *LCFF Revenues and Payments in Lieu of Property Taxes*

The Organization’s primary funding source is a combination of local property taxes and state revenues. The California Department of Education computes the local control funding formula (LCFF) on statewide charter school rates multiplied by the schools’ average daily attendance (ADA) as reported at the second principal apportionment period (P2). The result is then reduced by property tax revenues transferred from the District to the school, which is funding in lieu of property taxes, and education protection account funds paid by the state under Proposition 30. The remaining balance is paid from the state general fund, in the form of LCFF State Aid. LCFF funding sources, inclusive of state and local sources, made up 49% of the Organization’s revenue.

The Organization is not at risk of losing these funding sources, as long as the School maintains a steady level of ADA, as these funding sources are mandated by the California State Constitution to fund schools.

### *New Accounting Guidance*

The Financial Accounting Standards Board (FASB) issues accounting standards updates and additional guidance for not-for-profit and for-profit agencies to establish consistent accounting across all organizations in the United States. The following table represents items that have been issued by FASB that became effective in the 2021-22 fiscal year:

## Contra Costa School of Performing Arts

Notes to the Financial Statements (Continued)

Year Ended June 30, 2022

| Description   | Date Issued |
|---|-------------|
| FASB Accounting Standards Update 2017-12 - <i>Derivatives and Hedging (Topic 815)</i>                                   | Aug-17      |
| FASB Accounting Standards Update 2018-10 - <i>Codification Improvements to Topic 842 Leases</i>                         | Jul-18      |
| FASB Accounting Standards Update 2018-15 - <i>Intangibles, Goodwill and Other, Internal Use Software (Topic 350-40)</i> | Aug-18      |
| FASB Accounting Standards Update 2018-16 - <i>Derivatives and Hedging (Topic 815)</i>                                   | Oct-18      |
| FASB Accounting Standards Update 2018-17 - <i>Consolidation (Topic 810)</i>   | Oct-18      |
| FASB Accounting Standards Update 2018-18 - <i>Collaborative Arrangements (Topic 808)</i>                                | Nov-18      |
| FASB Accounting Standards Update 2019-02 - <i>Entertainment Film Costs (Topic 926-20)</i>                               | Mar-19      |
| FASB Accounting Standards Update 2019-10 - <i>Derivatives and Hedging (Topic 815)</i>                                   | Nov-19      |
| FASB Accounting Standards Update 2020-07 - <i>Not-For-Profit Entities (Topic 958)</i>                                   | Sep-20      |

These updates were issued to provide clarification and simplification in accounting for certain transactions. In addition, they provide for additional note disclosures to create transparency involving these transactions. The Organization has adopted provisions of effective Accounting Standards Updates. The implementation of these items did not result in a change to financial presentation for the Organization.

### *Subsequent Events*

In preparing these financial statements, the Organization has evaluated events and transactions for potential recognition or disclosure through January 31, 2023, the date the financial statements were available to be issued.

### **B. Liquidity and Availability**

The Organization’s financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of the statement of financial position date, comprise the following:

|                           | Contra Costa<br>School of<br>Performing Arts | 2730 Mitchell<br>Drive LLC | Total               |
|---------------------------|--|----------------------------|---------------------|
| Cash and cash equivalents | \$ 1,153,777                                 | \$ 218,493                 | \$ 1,372,270        |
| Accounts receivable       | 796,391                                      | -                          | 796,391             |
|                           | <u>\$ 1,950,168</u>                          | <u>\$ 218,493</u>          | <u>\$ 2,168,661</u> |

## Contra Costa School of Performing Arts

Notes to the Financial Statements (Continued)

Year Ended June 30, 2022

### C. Fair Value Measurements and Disclosure

The Organization reports certain assets and liabilities at fair value in the financial statements. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction in the principal, or most advantageous, market at the measurement date under current market conditions regardless of whether that price is directly observable or estimated using another valuation technique. Inputs used to determine fair value refer broadly to the assumptions that market participants would use in pricing the asset or liability, including assumptions about risk. Inputs may be observable or unobservable. Observable inputs are inputs that reflect the assumptions market participants would use in pricing the asset or liability based on market data obtained from sources independent of the reporting entity. Unobservable inputs are inputs that reflect the reporting entity's own assumptions about the assumptions market participants would use in pricing the asset or liability based on the best information available. A three-tier hierarchy categorizes the inputs as follows:

- Level 1: Quoted prices (unadjusted) in active markets for identical assets or liabilities that we can access at the measurement date.
  
- Level 2: Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly. These include quoted prices for similar assets or liabilities in active markets, quoted prices for identical or similar assets or liabilities in markets that are not active, inputs other than quoted prices that are observable for the asset or liability, and market-corroborated inputs.
  
- Level 3: Unobservable inputs for the asset or liability. In these situations, the Organization develops inputs using the best information available in the circumstances.

In some cases, the inputs used to measure the fair value of an asset, or a liability might be categorized within different levels of the fair value hierarchy. In those cases, the fair value measurement is categorized in its entirety in the same level of the fair value hierarchy as the lowest level input that is significant to the measurement. Assessing the significance of a particular input to entire measurement requires judgment, taking into account factors specific to the asset or liability. The categorization of an asset within the hierarchy is based upon the pricing transparency of the asset and does not necessarily correspond to the Organization's assessment of the quality, risk, or liquidity profile of the asset or liability.

The Organization has funds at UMB Bank which invests funds in various money market accounts. Those money market accounts are valued by the custodians of the securities using pricing models based on credit quality, time to maturity, stated interest rates, and market rate assumptions and are classified within Level 1.

The following table presents assets and liabilities measured at fair value on a recurring basis at June 30, 2022:

| Assets                      | Total             | Quoted Prices in<br>Active Markets for<br>Identical Assets<br>(Level 1) | Significant Other<br>Observable Inputs<br>(Level 2) | Significant<br>Unobservable<br>Inputs<br>(Level 3) |
|-----------------------------|-------------------|---|---|--|
| Operating investments:      |                   |   |   |  |
| Cash and money market funds | \$ 218,493        | \$ 218,493  | \$ -  | \$ -   |
|                             | <u>\$ 218,493</u> | <u>\$ 218,493</u>   | <u>\$ -</u>   | <u>\$ -</u>  |

## Contra Costa School of Performing Arts

Notes to the Financial Statements (Continued)

Year Ended June 30, 2022

### D. Cash and Cash Equivalents

The Organization’s cash and cash equivalents on June 30, 2022, consisted of the following:

|                                 | Contra Costa<br>School of<br>Performing Arts | 2730 Mitchell<br>Drive LLC | Total        |
|---------------------------------|--|----------------------------|--------------|
| Cash in bank accounts           | \$ 1,153,777                                 | \$ -                       | \$ 1,153,777 |
| Cash in money market accounts   | -  | 218,493                    | 218,493      |
| Total cash and cash equivalents | \$ 1,153,777                                 | \$ 218,493                 | \$ 1,372,270 |

#### *Cash in Bank*

The School’s cash, (\$1,153,777 as of June 30, 2022) is held in financial institutions which are insured by the Federal Deposit Insurance Corporation (FDIC) up to a limit of \$250,000 per depositor. As of June 30, 2022, the School held \$916,918 in excess of the FDIC insured amounts. The School reduces its exposure to risk by maintaining such deposits with high quality financial institutions. The School has not experienced any losses in such accounts and believe it is not exposed to any significant credit risk.

#### *Cash Equivalents and Investments*

The LLC maintains the remainder of the Organization’s cash in money market funds (\$218,493 as of June 30, 2022). These cash equivalents consist of United States Government Money Market Funds. These funds are not FDIC insured and are therefore exposed to custodial credit risk. The LLC does not anticipate any losses as a result of this risk. Cash may be added or withdrawn from the money market accounts without limitation.

### E. Accounts Receivable

As of June 30, 2022, the Organization’s accounts receivable consisted of the following:

|                           |            |
|---------------------------|------------|
| Federal Government        |            |
| Special Education         | \$ 64,222  |
| ESSER II                  | 133,396    |
| ESSER III                 | 282,417    |
| Other Federal Programs    | 45,820     |
| State Government          |            |
| State Aid                 | 109,840    |
| Lottery Funding           | 47,755     |
| Special Education         | 40,800     |
| Other State Programs      | 26,151     |
| Local Government          |            |
| Property Tax Payments     | 45,990     |
| Total Accounts Receivable | \$ 796,391 |

## Contra Costa School of Performing Arts

Notes to the Financial Statements (Continued)

Year Ended June 30, 2022

### F. Prepaid Expenses

As of June 30, 2022, the Organization's prepaid expenses consisted of the following:

|                                   |           |               |
|-----------------------------------|-----------|---------------|
| Insurance and healthcare benefits | \$        | 45,109        |
| Prepaid vendors                   |           | 4,373         |
| <b>Total Prepaid Expenses</b>     | <b>\$</b> | <b>49,482</b> |

### G. Property and Equipment

As of June 30, 2022, the Organization's property and equipment consisted of the following:

|   | Beginning<br>Balance | Additions          | Deletions   | Ending Balance   |
|---|----------------------|--------------------|-------------|------------------|
| Depreciable Capital Assets              |                      |                    |             |                  |
| Buildings and Improvements              | \$ 10,000            | \$ -               | \$ -        | \$ 10,000        |
| Equipment, Furniture, and Fixtures      | 428,435              | -                  | -           | 428,435          |
| <b>Total Depreciable Capital Assets</b> | <b>438,435</b>       | <b>-</b>           | <b>-</b>    | <b>438,435</b>   |
| Total Capital Assets                    | 438,435              | -                  | -           | 438,435          |
| Less Accumulated Depreciation           | (356,304)            | (50,133)           | -           | (406,437)        |
| <b>Capital Assets, Net</b>              | <b>\$ 82,131</b>     | <b>\$ (50,133)</b> | <b>\$ -</b> | <b>\$ 31,998</b> |

As of June 30, 2022, the LLC's property and equipment consisted of the following:

|   | Beginning<br>Balance | Additions           | Deletions   | Ending Balance       |
|---|----------------------|---------------------|-------------|----------------------|
| Depreciable Capital Assets              |                      |                     |             |                      |
| Buildings and Improvements              | \$ 13,681,065        | \$ -                | \$ -        | \$ 13,681,065        |
| <b>Total Depreciable Capital Assets</b> | <b>13,681,065</b>    | <b>-</b>            | <b>-</b>    | <b>13,681,065</b>    |
| Total Capital Assets                    | 13,681,065           | -                   | -           | 13,681,065           |
| Less Accumulated Depreciation           | (240,019)            | (364,915)           | -           | (604,934)            |
| <b>Capital Assets, Net</b>              | <b>\$ 13,441,046</b> | <b>\$ (364,915)</b> | <b>\$ -</b> | <b>\$ 13,076,131</b> |

Consolidated property and equipment for the Organization consisted of the following at June 30, 2022:

|   | Beginning<br>Balance | Additions           | Deletions   | Ending Balance       |
|---|----------------------|---------------------|-------------|----------------------|
| Depreciable Capital Assets              |                      |                     |             |                      |
| Buildings and Improvements              | \$ 13,691,065        | \$ -                | \$ -        | \$ 13,691,065        |
| Equipment, Furniture, and Fixtures      | 428,435              | -                   | -           | 428,435              |
| <b>Total Depreciable Capital Assets</b> | <b>14,119,500</b>    | <b>-</b>            | <b>-</b>    | <b>14,119,500</b>    |
| Total Capital Assets                    | 14,119,500           | -                   | -           | 14,119,500           |
| Less Accumulated Depreciation           | (596,323)            | (415,048)           | -           | (1,011,371)          |
| <b>Capital Assets, Net</b>              | <b>\$ 13,523,177</b> | <b>\$ (415,048)</b> | <b>\$ -</b> | <b>\$ 13,108,129</b> |

## Contra Costa School of Performing Arts

Notes to the Financial Statements (Continued)

Year Ended June 30, 2022

### H. Unearned Revenue

At year end the Organization had performance obligations remaining to expend funds for the Educator Effectiveness Block Grant. As such, unexpended cash received is reflected in unearned revenue.

The following table provides information about significant changes in unearned revenue for the year ended June 30, 2022:

|  |    |               |
|--|----|---------------|
| Unearned Revenue, beginning of period  | \$ | 202,528       |
| Increases in unearned revenue due to cash received during the period               |    | 21,625        |
| Decreases in unearned revenue due to performance obligations met during the period |    | (156,317)     |
| Unearned Revenue, end of period  | \$ | <u>67,836</u> |

As of June 30, 2022, unearned revenue consisted of the following:

|                                    |    |               |
|------------------------------------|----|---------------|
| Educator Effectiveness Block Grant | \$ | <u>67,836</u> |
| Total Unearned Revenue             | \$ | <u>67,836</u> |

### I. Bonds Payable

On September 1, 2020, the Organization issued bonds through California Finance Authority. The Organization has two sets of bonds, the Series 2020A in the amount of \$16,065,000 and Series 2020B in the amount of \$285,000. The Series 2020A was issued at a discount of \$963,900 and the Series 2020B was issued at a discount of \$17,100. The Series 2020A Bonds have an interest rate of 5.5%; while the Series 2020B Bonds have an interest rate of 7.5%. The Bonds are secured by the underlying educational facilities. The Bonds contained a discount when issued of \$981,000 which is amortized as interest expense over the life of the Bonds.

Bonds payables consist of the following at June 30, 2022:

|  |    |                   |
|--|----|-------------------|
| Principal amount                                   | \$ | 16,350,000        |
| Less unamortized discounts and debt issuance costs |    | (945,426)         |
|  | \$ | <u>15,404,574</u> |

## Contra Costa School of Performing Arts

Notes to the Financial Statements (Continued)

Year Ended June 30, 2022

Future maturities of bonds payable are as follows:

| Year Ending June<br>30, | Principal     | Interest      | Total         |
|-------------------------|---------------|---------------|---------------|
| 2023                    | \$ -          | \$ 904,950    | \$ 904,950    |
| 2024                    | 13,750        | 904,950       | 918,700       |
| 2025                    | 166,250       | 903,919       | 1,070,169     |
| 2026                    | 181,250       | 891,550       | 1,072,800     |
| 2027                    | 195,833       | 879,381       | 1,075,214     |
| 2028-2032               | 1,145,000     | 4,224,000     | 5,369,000     |
| 2033-2037               | 1,492,083     | 3,873,169     | 5,365,252     |
| 2038-2042               | 1,953,750     | 3,414,285     | 5,368,035     |
| 2043-2047               | 2,551,667     | 2,815,083     | 5,366,750     |
| 2048-2052               | 3,345,417     | 2,030,738     | 5,376,155     |
| 2053-2057               | 4,365,417     | 1,004,460     | 5,369,877     |
| 2058                    | 939,583       | 51,677        | 991,260       |
|                         | \$ 16,350,000 | \$ 21,898,162 | \$ 38,248,162 |

### J. Operating Lease

On September 1, 2020, the Organization entered into a lease with 2730 Mitchell Drive LLC for school space with a term through May 25, 2058. The following schedule represents the future minimum lease payments:

| Year Ended June 30           | Operating<br>Leases |
|------------------------------|---------------------|
| 2023                         | \$ 721,617          |
| 2024                         | 918,700             |
| 2025                         | 1,070,169           |
| 2026                         | 1,072,800           |
| 2027                         | 1,075,215           |
| 2028-2032                    | 5,369,000           |
| 2033-2037                    | 5,365,252           |
| 2038-2042                    | 5,368,035           |
| 2043-2047                    | 5,366,750           |
| 2048-2052                    | 5,376,154           |
| 2053-2057                    | 5,369,877           |
| 2058                         | 991,260             |
| Total minimum lease payments | \$ 38,064,829       |

Rent expense for the year ended June 30, 2022, totaled \$1,049,405.



## Contra Costa School of Performing Arts

Notes to the Financial Statements (Continued)

Year Ended June 30, 2022

### K. Employee Retirement System

Qualified employees are covered under a multiple-employer defined benefit pension plan by an agency of the State of California. Certificated employees are members of the California State Teachers' Retirement System (CalSTRS). The risks of participating in these multi-employer plans are different from single-employer plans in the following aspects:

- a. Assets contributed to the multi-employer plan by one employer may be used to provide benefits to employees of the other participating employers.
- b. If a participating employer stops contributing to the plan, the unfunded obligations of the plan may be borne by the remaining participating employers.
- c. If the Organization chooses to stop participating in some of its multi-employer plans, the Organization may be required to pay those plans an amount based on the underfunded status of the plan, referred to as a withdrawal liability.

The Organization's participation in this plan for the fiscal year ended June 30, 2022, is outlined in the table below. The "EIN/Pension Plan Number" column provides the Employee Identification Number (EIN) and the three-digit plan number, if applicable. Unless otherwise noted, the most recent Pension Protection Act (PPA) zone status available in 2022, 2021 and 2020 is for the plan's year-end at June 30, 2022, 2021 and 2020, respectively. The zone status is based on information that the Organization received from the plan and is certified by the plan's actuary. Among other factors, plans in the red zone are generally less than 65% funded, plans in the yellow zone are less than 80% funded, and plans in the green zone are at least 80% funded. The "FIP/RP Status Pending/Implemented" column indicates plans for which a financial improvement plan (FIP) or a rehabilitation plan (RP) is either pending or has been implemented.

*Period to Period Comparability:*

Contra Costa School of Performing Arts increased in CalSTRS contributions from 2020 to 2021 by 4.1% followed by an additional increase in 2022 of 31.77%. The increases in CalSTRS contributions were in large due to rising contribution rates along with an increase in salaries, increasing contributions further.

| Pension Fund | EIN/<br>Pension Plan<br>Number | Pension Protection Act<br>Zone Status<br>Year Ended June 30, |            |                        | FIP/RP Status<br>Pending/<br>Implemented |
|--------------|--------------------------------|--|------------|------------------------|--|
|              |                                | 2022   | 2021       | 2020                   |  |
| CalSTRS      | 07069                          | Yellow   | Yellow     | Yellow                 | No                                       |
| Pension Fund | Contributions                  |  |            | Number of<br>Employees | Surcharge<br>Imposed                     |
|              | 2022                           | 2021   | 2020       |                        |  |
| CalSTRS      | \$ 373,815                     | \$ 283,686   | \$ 272,517 | 24                     | No                                       |
| Total        | \$ 373,815                     | \$ 283,686   | \$ 272,517 | 24                     |  |

## Contra Costa School of Performing Arts

Notes to the Financial Statements (Continued)

Year Ended June 30, 2022

**CalSTRS:**

The Organization contributes to the California State Teachers’ Retirement System (CalSTRS), a cost-sharing multiple employer public employee retirement system defined benefit pension plan administered by CalSTRS. Required contribution rates are set by the California Legislature and detailed in Teachers’ Retirement Law. Contribution rates are expressed as a level of percentage of payroll using the entry age normal actuarial cost method. CalSTRS also uses the level of percentage of payroll method to calculate the amortization of any unfunded liability. Copies of the STRS annual report may be obtained from the STRS, 7667 Folsom Boulevard, Sacramento, California 95826.

For the fiscal year ended June 30, 2022, active plan members were required to contribute between 10.205% and 10.25% of their salary, depending on their hire date. The employer contribution rate was 16.92% of annual payroll. CalSTRS issues a separate comprehensive annual financial report that includes financial statements and required supplementary information. The Organization made contributions as noted above. For the year ended June 30, 2022, the State contributed \$237,148 (10.858% of certificated salaries) on behalf of the Organization.

**L. Upcoming Changes in Accounting Pronouncements**

The Financial Accounting Standards Board (FASB) has issued the following Accounting Standards Updates (ASU) that become effective over the next few fiscal years:

| Description  | Date Issued | Fiscal Year Effective |
|--|-------------|-----------------------|
| FASB Accounting Standards Update 2016-02 - <i>Leases (Topic 842)</i>   | Feb-16      | 2022-23               |
| FASB Accounting Standards Update 2016-13 - <i>Credit Losses (Topic 326)</i>  | Jun-16      | 2023-24               |
| FASB Accounting Standards Update 2017-04 - <i>Intangibles, Goodwill &amp; Other (Topic 350)</i>                            | Jan-17      | 2023-24               |
| FASB Accounting Standards Update 2018-01 - <i>Leases (Topic 842)</i>   | Jan-18      | 2022-23               |
| FASB Accounting Standards Update 2018-11 - <i>Leases Targeted Improvements (Topic 842)</i>                                 | Jul-18      | 2022-23               |
| FASB Accounting Standards Update 2018-12 - <i>Financial Services Insurance (Topic 944)</i>                                 | Aug-18      | 2024-25               |
| FASB Accounting Standards Update 2018-14 - <i>Compensation, Retirement Benefits - Defined Benefit Plans (Topic 715-20)</i> | Aug-18      | 2022-23               |
| FASB Accounting Standards Update 2018-19 - <i>Codification Improvements for Credit Losses (Topic 326)</i>                  | Nov-18      | 2023-24               |
| FASB Accounting Standards Update 2018-20 - <i>Leases (Topic 842)</i>   | Dec-18      | 2022-23               |
| FASB Accounting Standards Update 2019-01 - <i>Leases (Topic 842)</i>   | Mar-19      | 2022-23               |
| FASB Accounting Standards Update 2019-09 - <i>Financial Services, Insurance (Topic 944)</i>                                | Nov-19      | 2024-25               |
| FASB Accounting Standards Update 2019-10 - <i>Financial Instruments, Credit Losses</i>                                     | Nov-19      | 2023-24               |

**Contra Costa School of Performing Arts**

Notes to the Financial Statements (Continued)

Year Ended June 30, 2022

| Description  | Date Issued | Fiscal Year Effective |
|--|-------------|-----------------------|
| FASB Accounting Standards Update 2019-12 - <i>Income Taxes (Topic 740)</i>   | Dec-19      | 2022-23               |
| FASB Accounting Standards Update 2020-01 - <i>Investments (Topics 321, 323, and 815)</i>   | Jan-20      | 2022-23               |
| FASB Accounting Standards Update 2020-05 - <i>Revenue from Contracts with Customers (Topic 606)</i>  | Jun-20      | 2022-23               |
| FASB Accounting Standards Update 2020-05 - <i>Leases (Topic 842)</i>   | Jun-20      | 2022-23               |
| FASB Accounting Standards Update 2020-06 - <i>Debt (Topic 470-20)</i>  | Aug-20      | 2024-25               |
| FASB Accounting Standards Update 2020-06 - <i>Derivatives and Hedging (Topic 815-40)</i>   | Aug-20      | 2024-25               |
| FASB Accounting Standards Update 2020-08 - <i>Codification Improvements for Receivables (Topic 310-20)</i>   | Oct-20      | 2022-23               |
| FASB Accounting Standards Update 2020-10 - <i>Codification Improvements</i>  | Nov-20      | 2025-26               |
| FASB Accounting Standards Update 2021-02 - <i>Franchisors Revenue (Topic 952-606)</i>  | Jan-21      | 2022-23               |
| FASB Accounting Standards Update 2021-04 - <i>Earnings Per Share (Topic 260)</i>   | May-21      | 2022-23               |
| FASB Accounting Standards Update 2021-04 - <i>Debt Modifications and Extinguishments (Topic 470-50)</i>  | May-21      | 2022-23               |
| FASB Accounting Standards Update 2021-04 - <i>Stock Compensation (Topic 718)</i>   | May-21      | 2022-23               |
| FASB Accounting Standards Update 2021-04 - <i>Derivatives and Hedging (Topic 815-40)</i>   | May-21      | 2022-23               |
| FASB Accounting Standards Update 2021-05 - <i>Leases (Topic 842)</i>   | Jul-21      | 2022-23               |
| FASB Accounting Standards Update 2021-07 - <i>Stock Compensation (Topic 718)</i>   | Oct-21      | 2022-23               |
| FASB Accounting Standards Update 2021-08 - <i>Business Combinations (Topic 805)</i>  | Oct-21      | 2024-25               |
| FASB Accounting Standards Update 2021-09 - <i>Leases (Topic 842)</i>   | Nov-21      | 2022-23               |
| FASB Accounting Standards Update 2021-10 - <i>Government Assistance (Topic 832)</i>  | Nov-21      | 2022-23               |
| FASB Accounting Standards Update 2022-01 - <i>Derivatives and Hedging (Topic 815): Fair Value Hedging - Portfolio Layer Method</i>   | Mar-22      | 2024-25               |
| FASB Accounting Standards Update 2022-02 - <i>Financial Instruments-Credit Losses (Topic 326): Troubled Debt Restructurings and Vintage Disclosures</i>                    | Mar-22      | 2023-24               |
| FASB Accounting Standards Update 2022-03 - <i>Fair Value Measurement (Topic 820): Fair Value Measurement of Equity Securities Subject to Contractual Sale Restrictions</i> | Jun-22      | 2025-26               |
| FASB Accounting Standards Update 2022-04 - <i>Liabilities-Supplier Finance Programs (Subtopic 405-50): Disclosure of Supplier Finance Program Obligations</i>              | Sep-22      | 2023-24               |

## **Contra Costa School of Performing Arts**

Notes to the Financial Statements (Continued)

Year Ended June 30, 2022

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These updates were issued to provide clarification and simplification in accounting for certain transactions. In addition, they provide for additional note disclosures to create transparency involving these transactions. The updates effective during the future fiscal years are not expected to impact the financial accounting or presentation for the Organization.

## Supplementary Information

## Contra Costa School of Performing Arts

### Consolidating Statement of Financial Position

June 30, 2022

|   | Contra Costa<br>School of<br>Performing Arts | 2730 Mitchell<br>Drive LLC | Elimination    | Total         |
|---|--|----------------------------|----------------|---------------|
| <b>Assets</b>   |  |                            |                |               |
| Cash and cash equivalents                               | \$ 1,153,777                                 | \$ 218,493                 | \$ -           | \$ 1,372,270  |
| Accounts receivable                                     | 796,391                                      | -                          | -              | 796,391       |
| Accounts receivable - related entities                  | -  | 40,905                     | (40,905)       | -             |
| Prepaid expenses  | 49,482                                       | -                          | -              | 49,482        |
| Security deposits                                       | 2,515  | -                          | -              | 2,515         |
| Deferred rent   | -  | 1,048,598                  | (1,048,598)    | -             |
| Other assets - cost of issuance                         | -  | 566,444                    | -              | 566,444       |
| Property and equipment, net                             | 31,998                                       | 13,076,131                 | -              | 13,108,129    |
| Total Assets  | \$ 2,034,163                                 | \$ 14,950,571              | \$ (1,089,503) | \$ 15,895,231 |
| <b>Liabilities and Net Assets</b>                       |  |                            |                |               |
| <b>Liabilities</b>                                      |  |                            |                |               |
| Accounts payable - vendors                              | \$ 128,747                                   | \$ 25,505                  | -              | \$ 154,252    |
| Accounts payable - grantor governments                  | 10,640                                       | -                          | -              | 10,640        |
| Accounts payable - related entities                     | 40,905                                       | -                          | (40,905)       | -             |
| Accrued payroll liabilities                             | 69,075                                       | -                          | -              | 69,075        |
| Deferred rent liability                                 | 1,048,598                                    | -                          | (1,048,598)    | -             |
| Unearned revenue  | 67,836                                       | -                          | -              | 67,836        |
| Bonds payable, net of discount and costs                | -  | 15,404,574                 | -              | 15,404,574    |
| Total Liabilities                                       | 1,365,801                                    | 15,430,079                 | (1,089,503)    | 15,706,377    |
| <b>Net Assets</b>                                       |  |                            |                |               |
| Without donor restrictions                              |  |                            |                |               |
| Undesignated  | 636,364                                      | 1,848,935                  | -              | 2,485,299     |
| Invested in property and equipment, net of related debt | 31,998                                       | (2,328,443)                | -              | (2,296,445)   |
|   | 668,362                                      | (479,508)                  | -              | 188,854       |
| Total Net Assets  | 668,362                                      | (479,508)                  | -              | 188,854       |
| Total Liabilities and Net Assets                        | \$ 2,034,163                                 | \$ 14,950,571              | \$ (1,089,503) | \$ 15,895,231 |

See Accompanying Notes to Supplementary Information

## Contra Costa School of Performing Arts

### Consolidating Statement of Activities

June 30, 2022

|  | Contra Costa School of Performing Arts |                         | 2730 Mitchell Drive LLC    |                    | Elimination | Total             |
|--|--|-------------------------|----------------------------|--------------------|-------------|-------------------|
|  | Without Donor Restrictions             | With Donor Restrictions | Without Donor Restrictions |                    |             |                   |
| <b>Revenue, Support, and Gains</b>           |  |                         |                            |                    |             |                   |
| Local Control Funding Formula (LCFF) sources |  |                         |                            |                    |             |                   |
| State aid                                    | \$ 1,880,403                           | \$ -                    | \$ -                       | \$ -               | \$ -        | \$ 1,880,403      |
| Education protection account state aid       | 81,246                                 | -                       | -                          | -                  | -           | 81,246            |
| Transfers in lieu of property taxes          | 1,924,701                              | -                       | -                          | -                  | -           | 1,924,701         |
| Total LCFF sources                           | <u>3,886,350</u>                       | <u>-</u>                | <u>-</u>                   | <u>-</u>           | <u>-</u>    | <u>3,886,350</u>  |
| Federal contracts and grants                 | -                                      | 628,615                 | -                          | -                  | -           | 628,615           |
| State contracts and grants                   | 120,983                                | 724,142                 | -                          | -                  | -           | 845,125           |
| Local contracts and grants                   | 243,375                                | -                       | 71                         | -                  | -           | 243,446           |
| Donations and fundraising                    | 38,301                                 | -                       | -                          | -                  | -           | 38,301            |
| Rental income                                | -                                      | -                       | 1,030,614                  | (1,030,614)        | -           | -                 |
| Interest income                              | -                                      | -                       | 125                        | -                  | -           | 125               |
| Net assets released from restriction -       |  |                         |                            |                    |             |                   |
| Grant restrictions satisfied                 | 1,352,757                              | (1,352,757)             | -                          | -                  | -           | -                 |
| Total revenue, support, and gains            | <u>5,641,766</u>                       | <u>-</u>                | <u>1,030,810</u>           | <u>(1,030,614)</u> | <u>-</u>    | <u>5,641,962</u>  |
| <b>Expenses and Losses</b>                   |  |                         |                            |                    |             |                   |
| Program services expense                     | 4,720,687                              | -                       | 364,915                    | (1,030,614)        | -           | 4,054,988         |
| Supporting services expense                  | 1,377,080                              | -                       | 946,603                    | -                  | -           | 2,323,683         |
| Total expenses and losses                    | <u>6,097,767</u>                       | <u>-</u>                | <u>1,311,518</u>           | <u>(1,030,614)</u> | <u>-</u>    | <u>6,378,671</u>  |
| <b>Change in Net Assets</b>                  | (456,001)                              | -                       | (280,708)                  | -                  | -           | (736,709)         |
| <b>Net Assets, Beginning of Year</b>         | 1,124,363                              | -                       | (198,800)                  | -                  | -           | 925,563           |
| <b>Net Assets, End of Year</b>               | <u>\$ 668,362</u>                      | <u>\$ -</u>             | <u>\$ (479,508)</u>        | <u>\$ -</u>        | <u>\$ -</u> | <u>\$ 188,854</u> |

See Accompanying Notes to Supplementary Information

**Contra Costa School of Performing Arts**  
 Consolidating Statement of Functional Expenses  
 June 30, 2022

|                                   | Contra Costa School of Performing Arts |                        |                             | 2730 Mitchell Drive LLC |                        |                    | Elimination         | Total |
|-----------------------------------|--|------------------------|-----------------------------|-------------------------|------------------------|--------------------|---------------------|-------|
|                                   | Program Services                       | Supporting Services    |                             | Program Services        | Supporting Services    |                    |                     |       |
|                                   | Educational Programs                   | Management and General | Fundraising and Development | Educational Programs    | Management and General |                    |                     |       |
| Salaries and wages                | \$ 2,100,646                           | \$ 750,190             | \$ -                        | \$ -                    | \$ -                   | \$ -               | \$ 2,850,836        |       |
| Pension expense                   | 275,447                                | 98,368                 | -                           | -                       | -                      | -                  | 373,815             |       |
| Other employee benefits           | 168,661                                | 60,233                 | -                           | -                       | -                      | -                  | 228,894             |       |
| Payroll taxes                     | 103,831                                | 37,080                 | -                           | -                       | -                      | -                  | 140,911             |       |
| Fees for services:                |  |                        |                             |                         |                        |                    |                     |       |
| Management                        | -                                      | 145,880                | -                           | -                       | -                      | -                  | 145,880             |       |
| Legal                             | -                                      | 36,045                 | -                           | -                       | -                      | -                  | 36,045              |       |
| Audit                             | -                                      | 9,400                  | -                           | -                       | -                      | -                  | 9,400               |       |
| Professional consulting           | 25,066                                 | 19,451                 | -                           | -                       | -                      | -                  | 44,517              |       |
| District oversight                | -                                      | 40,564                 | -                           | -                       | -                      | -                  | 40,564              |       |
| Banking and service charges       | -                                      | 5,125                  | -                           | -                       | -                      | -                  | 5,125               |       |
| Advertising and promotion         | -                                      | 18,996                 | -                           | -                       | -                      | -                  | 18,996              |       |
| Operation and housekeeping        | 253,661                                | -                      | -                           | -                       | -                      | -                  | 253,661             |       |
| Information technology            | 93,342                                 | -                      | -                           | -                       | -                      | -                  | 93,342              |       |
| Communications                    | 15,760                                 | -                      | -                           | -                       | -                      | -                  | 15,760              |       |
| Occupancy                         | 1,106,042                              | -                      | -                           | -                       | -                      | (1,030,614)        | 75,428              |       |
| Travel and conferences            | 707                                    | -                      | -                           | -                       | -                      | -                  | 707                 |       |
| Interest                          | -                                      | 220                    | -                           | -                       | 904,950                | -                  | 905,170             |       |
| Depreciation                      | 50,133                                 | -                      | -                           | 364,915                 | -                      | -                  | 415,048             |       |
| Amortization                      | -                                      | -                      | -                           | -                       | 41,653                 | -                  | 41,653              |       |
| Insurance                         | -                                      | 84,340                 | -                           | -                       | -                      | -                  | 84,340              |       |
| Other expenses:                   |  |                        |                             |                         |                        |                    |                     |       |
| Books and supplies                | 262,604                                | -                      | -                           | -                       | -                      | -                  | 262,604             |       |
| Equipment rental and repair       | 45,551                                 | -                      | -                           | -                       | -                      | -                  | 45,551              |       |
| Noncapitalized equipment          | 38,943                                 | -                      | -                           | -                       | -                      | -                  | 38,943              |       |
| Special education encroachment    | 127,554                                | -                      | -                           | -                       | -                      | -                  | 127,554             |       |
| Student events                    | 38,268                                 | -                      | -                           | -                       | -                      | -                  | 38,268              |       |
| Dues and memberships              | 14,471                                 | -                      | -                           | -                       | -                      | -                  | 14,471              |       |
| Miscellaneous                     | -                                      | 63,240                 | 7,948                       | -                       | -                      | -                  | 71,188              |       |
| <b>Total expenses by function</b> | <b>\$ 4,720,687</b>                    | <b>\$ 1,369,132</b>    | <b>\$ 7,948</b>             | <b>\$ 364,915</b>       | <b>\$ 946,603</b>      | <b>(1,030,614)</b> | <b>\$ 6,378,671</b> |       |

See Accompanying Notes to Supplementary Information



## Contra Costa School of Performing Arts

LEA Organization Structure

Year Ended June 30, 2022

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

### GOVERNING BOARD

| Name              | Office     | Term and Term Expiration               |
|-------------------|------------|--|
| Deborah Padberg   | Chair      | Two Year Term<br>Expires June 2022     |
| Marie Gil         | Vice-Chair | Two Year Term<br>Expires December 2022 |
| Heather Vega      | Secretary  | Two Year Term<br>Expires June 2023     |
| David Wendt       | Treasurer  | Two Year Term<br>Expires June 2023     |
| Fatemeh Bani-Tabi | Member     | Two Year Term<br>Expires December 2023 |

### ADMINISTRATION

Robert Chalwell  
Executive Director

See Accompanying Notes to Supplementary Information

## Contra Costa School of Performing Arts

### Schedule of Average Daily Attendance Year Ended June 30, 2022

|                                      | Second Period Report |                | Annual Report        |                |
|--------------------------------------|----------------------|----------------|----------------------|----------------|
|                                      | Original<br>FB792071 | Revised<br>N/A | Original<br>52F4B412 | Revised<br>N/A |
| Classroom Based Attendance           |                      |                |                      |                |
| Grades 4-6                           | 74.33                | N/A            | 73.05                | N/A            |
| Grades 7-8                           | 168.56               | N/A            | 164.59               | N/A            |
| Grades 9-12                          | 144.08               | N/A            | 141.10               | N/A            |
| Total Classroom Based Attendance     | 386.97               | N/A            | 378.74               | N/A            |
| Non-Classroom Based Attendance       |                      |                |                      |                |
| Grades 4-6                           | 1.81                 | N/A            | 2.12                 | N/A            |
| Grades 7-8                           | 7.00                 | N/A            | 8.80                 | N/A            |
| Grades 9-12                          | 10.17                | N/A            | 11.35                | N/A            |
| Total Non-Classroom Based Attendance | 18.98                | N/A            | 22.27                | N/A            |
| Total ADA                            | 405.95               | N/A            | 401.01               | N/A            |

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

## Contra Costa School of Performing Arts

Schedule of Instructional Time

Year Ended June 30, 2022

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| Grade Level | Annual Minutes Requirement | Actual Minutes Offered | J-13A Minutes | Total Minutes | Number of Actual Days Offered (Traditional) | J-13A Days | Total Instructional Days | Status   |
|-------------|----------------------------|------------------------|---------------|---------------|---|------------|--------------------------|----------|
| 6th Grade   | 54,000                     | 57,525                 | 0             | 57,525        | 177   | 0          | 177                      | Complied |
| 7th Grade   | 54,000                     | 57,525                 | 0             | 57,525        | 177   | 0          | 177                      | Complied |
| 8th Grade   | 54,000                     | 65,490                 | 0             | 65,490        | 177   | 0          | 177                      | Complied |
| 9th Grade   | 64,800                     | 65,490                 | 0             | 65,490        | 177   | 0          | 177                      | Complied |
| 10th Grade  | 64,800                     | 74,340                 | 0             | 74,340        | 177   | 0          | 177                      | Complied |
| 11th Grade  | 64,800                     | 74,340                 | 0             | 74,340        | 177   | 0          | 177                      | Complied |
| 12th Grade  | 64,800                     | 74,340                 | 0             | 74,340        | 177   | 0          | 177                      | Complied |

See Accompanying Notes to Supplementary Information

## Contra Costa School of Performing Arts

### Schedule of Financial Trends & Analysis

Year Ended June 30, 2022

|  | Budget<br>2023       | 2022                 | 2021                 | 2020              |
|--|----------------------|----------------------|----------------------|-------------------|
| Revenues   | \$ 5,588,547         | \$ 5,641,766         | \$ 5,549,312         | \$ 4,932,308      |
| Expenses   | 5,972,163            | 6,097,767            | 4,925,907            | 4,781,924         |
| Change in Net Assets   | <u>(383,616)</u>     | <u>(456,001)</u>     | <u>623,405</u>       | <u>150,384</u>    |
| Ending Net Assets  | <u>\$ 284,746</u>    | <u>\$ 668,362</u>    | <u>\$ 1,124,363</u>  | <u>\$ 500,958</u> |
| Unrestricted Net Assets                                      | <u>\$ 284,746</u>    | <u>\$ 668,362</u>    | <u>\$ 1,124,363</u>  | <u>\$ 500,958</u> |
| Unrestricted net assets as a<br>percentage of total expenses | <u>4.77%</u>         | <u>10.96%</u>        | <u>22.83%</u>        | <u>10.48%</u>     |
| Total Long Term Debt   | <u>\$ 15,404,574</u> | <u>\$ 15,404,574</u> | <u>\$ 15,454,582</u> | <u>\$ 679,971</u> |
| ADA at P2  | <u>331</u>           | <u>406</u>           | <u>N/A</u>           | <u>432</u>        |

The Organization's ending net assets has increased by \$167,404 (33%) over the past two fiscal years. The significant increase is in large due to additional funding received as a result of the COVID-19 pandemic. Restricted ending net assets include multi-year grants that will be expended over the next two to three years.

Average daily attendance (ADA) has decreased by 50 over the past two years. As a result of the COVID-19 pandemic there was no reporting for the 2020-21 fiscal year. Each LEA was funded based on the 2019-20 average daily attendance (ADA) reported.

The 2022-23 budget is presented for purposes of analysis only and has not been audited. Net assets are projected to decrease by \$383,616 and ADA is projected to be 331 for the 2022-23 fiscal year.

See Accompanying Notes to Supplementary Information

## Contra Costa School of Performing Arts

### Reconciliation of Unaudited Actual Financial Report to Audited Financial Statements Year Ended June 30, 2022

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|   |    |                |
|---|----|----------------|
| June 30, 2022 annual financial alternative form net assets: | \$ | 667,987        |
| Adjustments and reclassifications:                          |    |                |
| Understatement of accounts receivable                       |    | 376            |
| Rounding  |    | <u>(1)</u>     |
| Total adjustments and reclassifications                     |    | <u>375</u>     |
| June 30, 2022 audited financial statements net assets:      | \$ | <u>668,362</u> |

See Accompanying Notes to Supplementary Information

## Contra Costa School of Performing Arts

Notes to Supplementary Information  
Year Ended June 30, 2022

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### A. Purpose of Schedules

#### LEA Organization Structure

This schedule provides information about the School's charter number, district of authorization, members of the governing board, and members of administration.

#### Schedule of Average Daily Attendance

Average daily attendance (ADA) is a measure of the number of pupils attending classes of the School. The purpose of attendance accounting from a fiscal standpoint is to provide the basis on which apportionments of state funds are made to charter schools. This schedule provides information regarding the attendance of students at various grade levels and in different programs.

#### Schedule of Instructional Time

This schedule provides information regarding compliance with Education Code §47612.

Compliance with Education Code §47612 includes the following:

- 1) Charter schools may operate up to 5 tracks for attendance reporting.
- 2) Each track must be operated for a minimum of 175 days.
- 3) Each track must offer the required number of instructional minutes specified in Education Code §47612.5.
- 4) No track shall have less than 55% of its school days before April 15 each school year.

Compliance with Education Code §47612 involves offering a minimum number of annual instructional minutes as defined by grade level.

An LEA that closed due to a qualifying emergency in the 2021-22 fiscal year may submit a Form J-13A to avoid a penalty for not meeting the annual instructional day requirements. The School did not have an emergency closure and as such there are no credited days to account for on the Schedule of Instructional Time.

#### Schedule of Financial Trends & Analysis

This schedule displays summarized information from the current year and two previous years, along with budget information for the upcoming year. The information from this schedule is used to evaluate whether there are any financial indicators the Organization will not be able to continue operations in the next fiscal year. Based upon the information presented, the Organization appears to have sufficient reserves to continue operations for the 2022-23 fiscal year.

#### Reconciliation of Unaudited Actual Financial Report to Audited Financial Statements

This schedule provides information necessary to reconcile between the audited financial statements and the financial data submitted to the sponsoring school district via the unaudited actual financial report.

## Other Independent Auditor's Reports



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

Independent Auditor's Report on Internal Control Over Financial Reporting and on  
Compliance and Other Matters Based on an Audit of Financial Statements  
Performed in Accordance with *Government Auditing Standards*

To the Board of Directors  
Contra Costa School of Performing Arts

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Contra Costa School of Performing Arts (a nonprofit organization), which comprise the statement of financial position as of June 30, 2022, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated January 31, 2023.

**Report on Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Contra Costa School of Performing Arts's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Contra Costa School of Performing Arts's internal control. Accordingly, we do not express an opinion on the effectiveness of Contra Costa School of Performing Arts's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements, on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

**Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Contra Costa School of Performing Arts's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.



## **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Wilkinson Hobbly King & Co., LLP*

El Cajon, California

January 31, 2023

## Independent Auditor's Report on State Compliance and on Internal Control Over State Compliance

To the Board of Directors  
Contra Costa School of Performing Arts

### Report on Compliance for Applicable State Programs

#### Opinion on Each Applicable State Program

We have audited Contra Costa School of Performing Arts's compliance with the requirements specified in the *2021-22 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, prescribed in Title 5, *California Code of Regulations*, Section 19810 applicable to the Charter School's statutory requirements identified below for the year ended June 30, 2022.

In our opinion, Contra Costa School of Performing Arts complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its applicable state programs for the year ended June 30, 2022.

#### Basis for Opinion on Each Applicable State Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of *2021-22 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, prescribed in Title 5, *California Code of Regulations*, Section 19810 (the Audit Guide). Our responsibilities under those standards and the Audit Guide are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Contra Costa School of Performing Arts and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each applicable state program. Our audit does not provide a legal determination of Contra Costa School of Performing Arts's compliance with the compliance requirements referred to above.

#### Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Contra Costa School of Performing Arts's state programs.

#### Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Contra Costa School of Performing Arts's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Audit Guide will always detect material noncompliance when it exists.

The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Contra Costa School of Performing Arts’s compliance with the requirements of each applicable state program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Audit Guide, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Contra Costa School of Performing Arts’s compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Contra Costa School of Performing Arts’s internal control over state compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Audit Guide, but not for the purpose of expressing an opinion on the effectiveness of Contra Costa School of Performing Art’s internal control over compliance. Accordingly, no such opinion is expressed.
- Select and test transactions and records to determine the Contra Costa School of Performing Art’s compliance with the state laws and regulations applicable to the following items:

|   | <u>Procedures<br/>Performed</u> |
|---|---------------------------------|
| <u>School Districts, County Offices of Education, and Charter Schools</u> |                                 |
| T. California Clean Energy Jobs Act.....                                  | N/A                             |
| U. After/Before School Education and Safety Program.....                  | N/A                             |
| V. Proper Expenditure of Education Protection Account Funds.....          | Yes                             |
| W. Unduplicated Local Control Funding Formula Pupil Counts.....           | Yes                             |
| X. Local Control and Accountability Plan.....                             | Yes                             |
| Y. Independent Study - Course Based.....                                  | N/A                             |
| Z. Immunizations.....   | Yes                             |
| AZ. Educator Effectiveness.....   | Yes                             |
| BZ. Expanded Learning Opportunities Grant (ELO-G).....                    | Yes                             |
| CZ. Career Technical Education Incentive Grant.....                       | N/A                             |
| DZ. In Person Instruction Grant.....                                      | Yes                             |
| <u>Charter Schools</u>  |                                 |
| AA. Attendance.....   | Yes                             |
| BB. Mode of Instruction.....  | Yes                             |
| CC. Nonclassroom-Based Instruction/Independent Study.....                 | Yes                             |
| DD. Determination of Funding for Nonclassroom-Based Instruction.....      | N/A                             |
| EE. Annual Instructional Minutes - Classroom Based.....                   | Yes                             |
| FF. Charter School Facility Grant Program.....                            | N/A                             |

N/A - The Charter School did not offer the program during the current fiscal year or the program applies to a different type of Local Education Agency.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

### **Report on Internal Control over State Compliance**

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a state program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a state program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Audit Guide. Accordingly, this report is not suitable for any other purpose.

*Wilkinson* *Hadley* *King & Co., LLP*  
El Cajon, California  
January 31, 2023

## Auditor's Results, Findings & Recommendations

## Contra Costa School of Performing Arts

Schedule of Auditor's Results

Year Ended June 30, 2022

### FINANCIAL STATEMENTS

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

### STATE PROGRAMS

|  |                           |
|--|---------------------------|
| Type of auditor's report issued on compliance for state programs:  | Unmodified                |
| Internal control over applicable state programs:   |                           |
| One or more material weakness(es) identified?  | _____ Yes <u>  X  </u> No |
| One or more significant deficiencies identified that are not considered material weakness(es)?   | _____ Yes <u>  X  </u> No |
| Any audit findings disclosed that are required to be reported in accordance with <i>2021-22 Guide for Annual Audits of California K-12 Local Education Agencies and State Compliance Reporting</i> ? | _____ Yes <u>  X  </u> No |

## Contra Costa School of Performing Arts

### Schedule of Findings and Questioned Costs

Year Ended June 30, 2022

Findings represent significant deficiencies, material weaknesses, and/or instances of noncompliance related to the financial statements that are required to be reported in accordance with *Government Auditing Standards*, or the *2021-22 Guide for Annual Audits of California K-12 Local Education Agencies and State Compliance Reporting* (the Audit Guide). Finding codes as identified in the Audit Guide are as follows:

| Five Digit Code | AB 3627 Finding Type                                 |
|-----------------|--|
| 10000           | Attendance   |
| 20000           | Inventory of Equipment                               |
| 30000           | Internal Control                                     |
| 40000           | State Compliance                                     |
| 42000           | Charter School Facilities                            |
| 43000           | Apprenticeship: Related and Supplemental Instruction |
| 50000           | Federal Compliance                                   |
| 60000           | Miscellaneous  |
| 61000           | Classroom Teacher Salaries                           |
| 62000           | Local Control Accountability Plan                    |
| 70000           | Instructional Materials                              |
| 71000           | Teacher Misassignments                               |
| 72000           | School Accountability Report Card                    |

**A. Financial Statement Findings**

None

**B. State Award Findings**

None

## Contra Costa School of Performing Arts

Schedule of Prior Year Audit Findings  
Year Ended June 30, 2022

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| <u>Finding/Recommendation</u>                   | <u>Status</u> | <u>Explanation if Not Implemented</u> |
|---|---------------|---------------------------------------|
| There were no findings in the prior year audit. | N/A           | N/A                                   |



# Coversheet

## 2nd Interim Budget

**Section:** V. FISCAL REPORTS  
**Item:** A. 2nd Interim Budget  
**Purpose:** Vote  
**Submitted by:**  
**Related Material:** CCSPA\_-\_2nd\_Interim\_Cash\_Flow\_\_1\_.pdf  
CCSPA\_-\_2nd\_Interim\_MYP\_\_1\_.pdf

**Contra Costa School of the Performing Arts  
Monthly Cash Forecast  
As of Jan FY2023**

|  | 2022-23            |                  |                  |                 |                  |                  |                  |                  |                  |                  |                  |                  |                  |                |                   |
|--|--------------------|------------------|------------------|-----------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|----------------|-------------------|
|  | Actuals & Forecast |                  |                  |                 |                  |                  |                  |                  |                  |                  |                  |                  |                  | Forecast       | Remaining Balance |
|  | Jul Actuals        | Aug Actuals      | Sep Actuals      | Oct Actuals     | Nov Actuals      | Dec Actuals      | Jan Actuals      | Feb Forecast     | Mar Forecast     | Apr Forecast     | May Forecast     | Jun Forecast     | Forecast         |                |                   |
| <b>Beginning Cash</b>                  | <b>1,153,777</b>   | <b>893,898</b>   | <b>957,795</b>   | <b>817,068</b>  | <b>990,699</b>   | <b>1,048,710</b> | <b>1,264,104</b> | <b>1,386,113</b> | <b>1,411,675</b> | <b>1,383,654</b> | <b>1,379,534</b> | <b>1,383,387</b> |                  |                |                   |
| <b>REVENUE</b>                         |                    |                  |                  |                 |                  |                  |                  |                  |                  |                  |                  |                  |                  |                |                   |
| LCFF Entitlement                       | -                  | 234,459          | 349,941          | 388,446         | 214,158          | 522,110          | 388,445          | 368,135          | 281,626          | 188,953          | 182,520          | 182,520          | 3,482,019        | 180,705        |                   |
| Federal Revenue                        | -                  | 1,789            | -                | -               | -                | -                | 10,746           | 106,764          | 14,950           | 42,450           | 29,750           | 14,950           | 326,598          | 105,200        |                   |
| Other State Revenue                    | 44,421             | 25,592           | 34,459           | 44,488          | 35,260           | 197,241          | 207,263          | 117,239          | 155,184          | 235,845          | 262,952          | 155,184          | 1,571,217        | 56,088         |                   |
| Other Local Revenue                    | 6,246              | 8,938            | 8,801            | 29,214          | 14,196           | 6,065            | 12,555           | 4,531            | 4,531            | 4,531            | 4,531            | 4,531            | 108,669          | -              |                   |
| Fundraising & Grants                   | 303                | 951              | 198              | 45,000          | 207              | 1,504            | 275              | 7,003            | 7,003            | 7,003            | 7,003            | 7,003            | 83,453           | -              |                   |
| <b>TOTAL REVENUE</b>                   | <b>50,971</b>      | <b>271,729</b>   | <b>393,398</b>   | <b>507,148</b>  | <b>263,822</b>   | <b>726,920</b>   | <b>619,284</b>   | <b>603,672</b>   | <b>463,294</b>   | <b>478,782</b>   | <b>486,755</b>   | <b>364,188</b>   | <b>5,571,955</b> | <b>341,992</b> |                   |
| <b>EXPENSES</b>                        |                    |                  |                  |                 |                  |                  |                  |                  |                  |                  |                  |                  |                  |                |                   |
| Certificated Salaries                  | 76,042             | 202,895          | 196,313          | 182,799         | 200,668          | 174,904          | 173,925          | 174,882          | 174,882          | 174,882          | 174,882          | 182,382          | 2,089,459        | -              |                   |
| Classified Salaries                    | 12,744             | 49,697           | 48,699           | 39,272          | 33,427           | 28,474           | 24,439           | 38,181           | 38,069           | 38,069           | 38,069           | 38,069           | 427,212          | -              |                   |
| Employee Benefits                      | 49,826             | 69,875           | 72,059           | 54,447          | 58,878           | 52,062           | 57,280           | 64,163           | 64,163           | 59,195           | 59,195           | 44,217           | 705,358          | -              |                   |
| Books & Supplies                       | 7,665              | 13,636           | 12,287           | 49,484          | 52,483           | 41,411           | 2,885            | 19,597           | 27,915           | 27,915           | 27,915           | 27,915           | 311,104          | -              |                   |
| Services & Other Operating Expenses    | 199,904            | 175,203          | 199,132          | 272,015         | 205,804          | 199,821          | (3,321)          | 210,187          | 190,554          | 187,109          | 187,109          | 180,659          | 2,450,699        | 246,522        |                   |
| Capital Outlay & Depreciation          | 3,086              | 1,212            | 1,212            | 1,212           | 1,212            | 1,212            | 1,212            | 587              | 1,368            | 1,368            | 1,368            | 1,368            | 16,414           | -              |                   |
| Other Outflows                         | 1,544              | -                | -                | 136             | -                | -                | -                | (1,680)          | -                | -                | -                | -                | -                | -              |                   |
| <b>TOTAL EXPENSES</b>                  | <b>350,811</b>     | <b>512,518</b>   | <b>529,701</b>   | <b>599,363</b>  | <b>552,471</b>   | <b>497,884</b>   | <b>256,419</b>   | <b>505,918</b>   | <b>496,951</b>   | <b>488,538</b>   | <b>488,538</b>   | <b>474,610</b>   | <b>6,000,246</b> | <b>246,522</b> |                   |
| <b>Operating Cash Inflow (Outflow)</b> | <b>(299,840)</b>   | <b>(240,789)</b> | <b>(136,303)</b> | <b>(92,215)</b> | <b>(288,650)</b> | <b>229,036</b>   | <b>362,865</b>   | <b>97,754</b>    | <b>(33,657)</b>  | <b>(9,756)</b>   | <b>(1,782)</b>   | <b>(110,422)</b> | <b>(428,290)</b> | <b>95,470</b>  |                   |
| Revenues - Prior Year Accruals         | 90,919             | 201,980          | 30,735           | 153,704         | 271,067          | 16,967           | (232)            | (4,069)          | -                | -                | -                | -                | -                | -              |                   |
| Other Assets                           | 49,482             | -                | -                | -               | -                | -                | -                | -                | -                | -                | -                | -                | -                | -              |                   |
| Fixed Assets                           | 3,086              | 1,212            | 1,212            | 1,212           | 1,212            | 1,212            | 1,212            | 587              | 1,368            | 1,368            | 1,368            | 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)         | (62,338)         | -                | -                | -                | -                | -                | -              |                   |
| Summerholdback for Teachers            | (40,699)           | 6,939            | 6,802            | 6,804           | 5,034            | 1,721            | 5,384            | 4,268            | 4,268            | 4,268            | 4,268            | 4,268            | 4,268            | -              |                   |
| Other Liabilities                      | 85,885             | 27,139           | 27,139           | 44,098          | 27,139           | 27,139           | (221,578)        | -                | -                | -                | -                | -                | -                | -              |                   |
| <b>Ending Cash</b>                     | <b>893,898</b>     | <b>957,795</b>   | <b>817,068</b>   | <b>990,699</b>  | <b>1,048,710</b> | <b>1,264,104</b> | <b>1,386,113</b> | <b>1,411,675</b> | <b>1,383,654</b> | <b>1,379,534</b> | <b>1,383,387</b> | <b>1,278,601</b> |                  |                |                   |

**Contra Costa School of the Performing Arts**  
**Monthly Cash Forecast**  
**As of Jan FY2023**

|  | 2023-24            |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  | Forecast       | Remaining Balance |
|--|--------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|----------------|-------------------|
|  | Actuals & Forecast |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                |                   |
|  | Jul Forecast       | Aug Forecast     | Sep Forecast     | Oct Forecast     | Nov Forecast     | Dec Forecast     | Jan Forecast     | Feb Forecast     | Mar Forecast     | Apr Forecast     | May Forecast     | Jun Forecast     |                  |                |                   |
| <b>Beginning Cash</b>                  | <b>1,278,601</b>   | <b>1,123,871</b> | <b>1,129,666</b> | <b>1,072,697</b> | <b>1,052,422</b> | <b>1,056,219</b> | <b>1,046,289</b> | <b>1,029,224</b> | <b>1,032,360</b> | <b>1,192,291</b> | <b>1,220,855</b> | <b>1,244,847</b> |                  |                |                   |
| <b>REVENUE</b>                         |                    |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                |                   |
| LCFF Entitlement                       | -                  | 204,161          | 305,413          | 336,017          | 320,238          | 320,238          | 336,017          | 320,238          | 458,717          | 347,429          | 329,841          | 329,841          | 3,954,373        | 346,223        |                   |
| Federal Revenue                        | -                  | -                | 10,733           | 10,733           | 25,533           | 10,733           | 10,733           | 25,533           | 10,733           | 32,046           | 25,533           | 10,733           | 230,623          | 57,579         |                   |
| Other State Revenue                    | 19,320             | 19,937           | 47,169           | 35,141           | 34,669           | 65,786           | 41,586           | 55,790           | 92,510           | 43,260           | 62,790           | 92,510           | 647,231          | 36,762         |                   |
| Other Local Revenue                    | -                  | -                | 21,957           | 21,957           | 21,957           | 21,957           | 21,957           | 21,957           | 21,957           | 21,957           | 21,957           | 21,957           | 219,574          | -              |                   |
| Fundraising & Grants                   | 7,061              | 7,061            | 7,061            | 7,061            | 7,061            | 7,061            | 7,061            | 7,061            | 7,061            | 7,061            | 7,061            | 7,061            | 84,731           | -              |                   |
| <b>TOTAL REVENUE</b>                   | <b>26,381</b>      | <b>231,158</b>   | <b>392,334</b>   | <b>410,910</b>   | <b>409,458</b>   | <b>425,776</b>   | <b>417,355</b>   | <b>430,579</b>   | <b>590,978</b>   | <b>451,754</b>   | <b>447,182</b>   | <b>462,103</b>   | <b>5,136,531</b> | <b>440,564</b> |                   |
| <b>EXPENSES</b>                        |                    |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                |                   |
| Certificated Salaries                  | 40,733             | 150,123          | 151,123          | 151,123          | 151,123          | 158,623          | 151,123          | 151,123          | 151,123          | 151,123          | 151,123          | 151,123          | 1,717,086        | -              |                   |
| Classified Salaries                    | 12,017             | 33,547           | 33,547           | 33,547           | 33,547           | 33,547           | 33,547           | 33,547           | 33,547           | 33,547           | 33,547           | 33,547           | 381,029          | -              |                   |
| Employee Benefits                      | 44,665             | 50,095           | 56,083           | 50,296           | 49,331           | 50,834           | 57,048           | 50,296           | 50,296           | 46,381           | 46,381           | 34,668           | 586,372          | -              |                   |
| Books & Supplies                       | 11,730             | 38,004           | 52,004           | 20,782           | 20,782           | 20,782           | 20,782           | 20,782           | 20,782           | 20,782           | 20,782           | 20,782           | 288,778          | -              |                   |
| Services & Other Operating Expenses    | 164,944            | 168,821          | 178,000          | 175,747          | 175,747          | 175,747          | 175,747          | 175,747          | 179,126          | 175,184          | 175,184          | 168,218          | 2,092,155        | 3,942          |                   |
| Capital Outlay & Depreciation          | 1,212              | 1,212            | 1,212            | 1,212            | 1,212            | 1,212            | 1,212            | 1,212            | 1,212            | 1,212            | 1,212            | 1,212            | 14,539           | -              |                   |
| Other Outflows                         | -                  | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | -              |                   |
| <b>TOTAL EXPENSES</b>                  | <b>275,301</b>     | <b>441,801</b>   | <b>471,968</b>   | <b>432,706</b>   | <b>431,742</b>   | <b>440,744</b>   | <b>439,458</b>   | <b>432,706</b>   | <b>436,085</b>   | <b>428,228</b>   | <b>428,228</b>   | <b>417,050</b>   | <b>5,079,958</b> | <b>3,942</b>   |                   |
| <b>Operating Cash Inflow (Outflow)</b> | <b>(248,920)</b>   | <b>(210,643)</b> | <b>(79,634)</b>  | <b>(21,796)</b>  | <b>(22,284)</b>  | <b>(14,968)</b>  | <b>(22,103)</b>  | <b>(2,127)</b>   | <b>154,894</b>   | <b>23,525</b>    | <b>18,954</b>    | <b>45,052</b>    | <b>56,573</b>    | <b>436,622</b> |                   |
| Revenues - Prior Year Accruals         | 138,280            | 213,977          | 17,627           | (17,649)         | 21,042           | -                | -                | 225              | -                | -                | -                | -                | -                | -              |                   |
| Other Assets                           | 2,515              | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | -              |                   |
| Fixed Assets                           | 1,212              | 1,212            | 1,212            | 1,212            | 1,212            | 1,212            | 1,212            | 1,212            | 1,212            | 1,212            | 1,212            | 1,212            | 1,212            | -              |                   |
| Expenses - Prior Year Accruals         | (867)              | (2,577)          | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | -              |                   |
| Accounts Payable - Current Year        | -                  | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | -              |                   |
| Summerholdback for Teachers            | (46,950)           | 3,826            | 3,826            | 3,826            | 3,826            | 3,826            | 3,826            | 3,826            | 3,826            | 3,826            | 3,826            | 3,826            | -                | -              |                   |
| Other Liabilities                      | -                  | -                | -                | 14,133           | -                | -                | -                | -                | -                | -                | -                | -                | -                | -              |                   |
| <b>Ending Cash</b>                     | <b>1,123,871</b>   | <b>1,129,666</b> | <b>1,072,697</b> | <b>1,052,422</b> | <b>1,056,219</b> | <b>1,046,289</b> | <b>1,029,224</b> | <b>1,032,360</b> | <b>1,192,291</b> | <b>1,220,855</b> | <b>1,244,847</b> | <b>1,294,938</b> |                  |                |                   |

**Contra Costa School of the Performing Arts**  
**Monthly Cash Forecast**  
**As of Jan FY2023**

|  | 2024-25            |                  |                 |                |                |                 |                |                |                  |                  |                  |                  |                  | Forecast       | Remaining Balance |
|--|--------------------|------------------|-----------------|----------------|----------------|-----------------|----------------|----------------|------------------|------------------|------------------|------------------|------------------|----------------|-------------------|
|  | Actuals & Forecast |                  |                 |                |                |                 |                |                |                  |                  |                  |                  |                  |                |                   |
|  | Jul Forecast       | Aug Forecast     | Sep Forecast    | Oct Forecast   | Nov Forecast   | Dec Forecast    | Jan Forecast   | Feb Forecast   | Mar Forecast     | Apr Forecast     | May Forecast     | Jun Forecast     |                  |                |                   |
| <b>Beginning Cash</b>                  | <b>1,294,938</b>   | <b>810,313</b>   | <b>958,273</b>  | <b>908,806</b> | <b>939,254</b> | <b>940,810</b>  | <b>929,721</b> | <b>932,059</b> | <b>940,163</b>   | <b>1,070,563</b> | <b>1,075,459</b> | <b>1,077,199</b> |                  |                |                   |
| <b>REVENUE</b>                         |                    |                  |                 |                |                |                 |                |                |                  |                  |                  |                  |                  |                |                   |
| LCFF Entitlement                       | -                  | 220,615          | 325,737         | 364,433        | 348,050        | 348,050         | 364,433        | 348,050        | 452,629          | 346,496          | 330,139          | 330,139          | 4,125,282        | 346,513        |                   |
| Federal Revenue                        | -                  | -                | 11,055          | 11,055         | 25,855         | 11,055          | 11,055         | 25,855         | 11,055           | 32,930           | 25,855           | 11,055           | 235,612          | 58,785         |                   |
| Other State Revenue                    | 19,425             | 20,042           | 47,358          | 35,329         | 34,858         | 67,020          | 41,775         | 42,371         | 78,345           | 29,095           | 49,371           | 78,345           | 578,560          | 35,227         |                   |
| Other Local Revenue                    | -                  | -                | 23,456          | 23,456         | 23,456         | 23,456          | 23,456         | 23,456         | 23,456           | 23,456           | 23,456           | 23,456           | 234,561          | -              |                   |
| Fundraising & Grants                   | 7,059              | 7,059            | 7,059           | 7,059          | 7,059          | 7,059           | 7,059          | 7,059          | 7,059            | 7,059            | 7,059            | 7,059            | 84,713           | -              |                   |
| <b>TOTAL REVENUE</b>                   | <b>26,484</b>      | <b>247,716</b>   | <b>414,665</b>  | <b>441,333</b> | <b>439,278</b> | <b>456,641</b>  | <b>447,778</b> | <b>446,792</b> | <b>572,545</b>   | <b>439,036</b>   | <b>435,880</b>   | <b>450,054</b>   | <b>5,258,728</b> | <b>440,525</b> |                   |
| <b>EXPENSES</b>                        |                    |                  |                 |                |                |                 |                |                |                  |                  |                  |                  |                  |                |                   |
| Certificated Salaries                  | 37,178             | 148,875          | 149,895         | 149,895        | 149,895        | 174,895         | 149,895        | 149,895        | 149,895          | 149,895          | 149,895          | 149,895          | 1,735,008        | -              |                   |
| Classified Salaries                    | 13,416             | 35,376           | 35,376          | 35,376         | 35,376         | 35,376          | 35,376         | 35,376         | 35,376           | 35,376           | 35,376           | 35,376           | 402,551          | -              |                   |
| Employee Benefits                      | 45,801             | 50,836           | 56,829          | 51,041         | 50,076         | 55,083          | 57,794         | 51,041         | 51,041           | 47,070           | 47,070           | 38,070           | 601,750          | -              |                   |
| Books & Supplies                       | 12,082             | 39,136           | 53,556          | 21,405         | 21,405         | 21,405          | 21,405         | 21,405         | 21,405           | 21,405           | 21,405           | 21,405           | 297,420          | -              |                   |
| Services & Other Operating Expenses    | 175,194            | 178,092          | 187,178         | 184,873        | 184,873        | 184,873         | 184,873        | 184,873        | 188,330          | 184,297          | 184,297          | 177,122          | 2,202,908        | 4,034          |                   |
| Capital Outlay & Depreciation          | 87                 | 87               | 87              | 87             | 87             | 87              | 87             | 87             | 87               | 87               | 87               | 87               | 1,045            | -              |                   |
| Other Outflows                         | -                  | -                | -               | -              | -              | -               | -              | -              | -                | -                | -                | -                | -                | -              |                   |
| <b>TOTAL EXPENSES</b>                  | <b>283,758</b>     | <b>452,402</b>   | <b>482,921</b>  | <b>442,677</b> | <b>441,713</b> | <b>471,720</b>  | <b>449,431</b> | <b>442,677</b> | <b>446,135</b>   | <b>438,130</b>   | <b>438,130</b>   | <b>446,955</b>   | <b>5,240,683</b> | <b>4,034</b>   |                   |
| <b>Operating Cash Inflow (Outflow)</b> | <b>(257,274)</b>   | <b>(204,686)</b> | <b>(68,256)</b> | <b>(1,344)</b> | <b>(2,434)</b> | <b>(15,079)</b> | <b>(1,652)</b> | <b>4,114</b>   | <b>126,410</b>   | <b>906</b>       | <b>(2,250)</b>   | <b>3,099</b>     | <b>18,044</b>    | <b>436,491</b> |                   |
| Revenues - Prior Year Accruals         | 58,618             | 351,709          | 14,800          | 15,437         | -              | -               | -              | -              | -                | -                | -                | -                | -                | -              |                   |
| Other Assets                           | -                  | -                | -               | -              | -              | -               | -              | -              | -                | -                | -                | -                | -                | -              |                   |
| Fixed Assets                           | 87                 | 87               | 87              | 87             | 87             | 87              | 87             | 87             | 87               | 87               | 87               | 87               | 87               | 87             |                   |
| Expenses - Prior Year Accruals         | (243,965)          | (3,053)          | -               | -              | -              | -               | -              | -              | -                | -                | -                | -                | -                | -              |                   |
| Accounts Payable - Current Year        | -                  | -                | -               | -              | -              | -               | -              | -              | -                | -                | -                | -                | -                | -              |                   |
| Summerholdback for Teachers            | (42,091)           | 3,903            | 3,903           | 3,903          | 3,903          | 3,903           | 3,903          | 3,903          | 3,903            | 3,903            | 3,903            | 3,903            | 3,903            | 3,903          |                   |
| Other Liabilities                      | -                  | -                | -               | 12,366         | -              | -               | -              | -              | -                | -                | -                | -                | -                | -              |                   |
| <b>Ending Cash</b>                     | <b>810,313</b>     | <b>958,273</b>   | <b>908,806</b>  | <b>939,254</b> | <b>940,810</b> | <b>929,721</b>  | <b>932,059</b> | <b>940,163</b> | <b>1,070,563</b> | <b>1,075,459</b> | <b>1,077,199</b> | <b>1,084,288</b> |                  |                |                   |

**Contra Costa School of the Performing Arts**  
**Multi-year Projection**  
**As of Jan FY2023**

|   | <b>Year 1</b>    | <b>Year 2</b>    | <b>Year 3</b>    |
|---|------------------|------------------|------------------|
|   | <b>2022-23</b>   | <b>2023-24</b>   | <b>2024-25</b>   |
| <b>SUMMARY</b>                            |                  |                  |                  |
| <b>Revenue</b>                            |                  |                  |                  |
| LCFF Entitlement                          | 3,482,019        | 3,954,373        | 4,125,282        |
| Federal Revenue                           | 326,598          | 230,623          | 235,612          |
| Other State Revenues                      | 1,571,217        | 647,231          | 578,560          |
| Local Revenues                            | 108,669          | 219,574          | 234,561          |
| Fundraising and Grants                    | 83,453           | 84,731           | 84,713           |
| <b>Total Revenue</b>                      | <b>5,571,955</b> | <b>5,136,531</b> | <b>5,258,728</b> |
| <b>Expenses</b>                           |                  |                  |                  |
| Compensation and Benefits                 | 3,222,029        | 2,684,487        | 2,739,310        |
| Books and Supplies                        | 311,104          | 288,778          | 297,420          |
| Services and Other Operating Expenditures | 2,450,699        | 2,092,155        | 2,202,908        |
| Depreciation                              | 16,414           | 14,539           | 1,045            |
| Other Outflows                            | -                | -                | -                |
| <b>Total Expenses</b>                     | <b>6,000,246</b> | <b>5,079,958</b> | <b>5,240,683</b> |
| <b>Operating Income</b>                   | <b>(428,290)</b> | <b>56,573</b>    | <b>18,044</b>    |
| <b>Fund Balance</b>                       |                  |                  |                  |
| Beginning Balance (Unaudited)             | 667,987          | 240,072          | 296,645          |
| Audit Adjustment                          | 375              |                  |                  |
| Beginning Balance (Audited)               | 668,362          | 240,072          | 296,645          |
| Operating Income                          | (428,290)        | 56,573           | 18,044           |
| <b>Ending Fund Balance</b>                | <b>240,072</b>   | <b>296,645</b>   | <b>314,689</b>   |
| <b>Total Revenue Per ADA</b>              | 17,656           | 15,677           | 16,058           |
| <b>Total Expenses Per ADA</b>             | 19,013           | 15,504           | 16,003           |
| <b>Operating Income Per ADA</b>           | (1,357)          | 173              | 55               |
| <b>Fund Balance as a % of Expenses</b>    | 4%               | 6%               | 6%               |

**Contra Costa School of the Performing Arts**  
**Multi-year Projection**  
**As of Jan FY2023**

|                             | <b>Year 1</b>  | <b>Year 2</b>  | <b>Year 3</b>  |
|-----------------------------|----------------|----------------|----------------|
|                             | <b>2022-23</b> | <b>2023-24</b> | <b>2024-25</b> |
| <b>Key Assumptions</b>      |                |                |                |
| <b>Enrollment Breakdown</b> |                |                |                |
| 6                           | 43             | 71             | 80             |
| 7                           | 73             | 35             | 70             |
| 8                           | 73             | 84             | 32             |
| 9                           | 45             | 40             | 60             |
| 10                          | 33             | 44             | 35             |
| 11                          | 40             | 35             | 38             |
| 12                          | 30             | 41             | 35             |
| <b>Total Enrolled</b>       | <b>337</b>     | <b>350</b>     | <b>350</b>     |
| <b>ADA %</b>                |                |                |                |
| 4-6                         | 94.7%          | 94.7%          | 94.7%          |
| 7-8                         | 94.6%          | 94.6%          | 94.6%          |
| 9-12                        | 92.4%          | 92.4%          | 92.4%          |
| <b>Average ADA %</b>        | <b>93.6%</b>   | <b>93.6%</b>   | <b>93.6%</b>   |
| <b>ADA</b>                  |                |                |                |
| 4-6                         | 41             | 67             | 76             |
| 7-8                         | 138            | 113            | 96             |
| 9-12                        | 137            | 148            | 155            |
| <b>Total ADA</b>            | <b>316</b>     | <b>328</b>     | <b>327</b>     |

**Contra Costa School of the Performing Arts**  
**Multi-year Projection**  
**As of Jan FY2023**

|  | <b>Year 1</b>    | <b>Year 2</b>    | <b>Year 3</b>    |
|--|------------------|------------------|------------------|
|  | <b>2022-23</b>   | <b>2023-24</b>   | <b>2024-25</b>   |
| <b>REVENUE</b>   |                  |                  |                  |
| <b>LCFF Entitlement</b>                                      |                  |                  |                  |
| 8011 Charter Schools General Purpose Entitlement - State Aid | 1,731,359        | 2,136,813        | 2,308,665        |
| 8012 Education Protection Account Entitlement                | 63,118           | 65,530           | 65,496           |
| 8096 Charter Schools in Lieu of Property Taxes               | 1,687,542        | 1,752,030        | 1,751,121        |
| <b>SUBTOTAL - LCFF Entitlement</b>                           | <b>3,482,019</b> | <b>3,954,373</b> | <b>4,125,282</b> |
| <b>Federal Revenue</b>                                       |                  |                  |                  |
| 8181 Special Education - Entitlement                         | 55,000           | 42,625           | 43,750           |
| 8220 Child Nutrition Programs                                | 179,400          | 128,800          | 132,664          |
| 8291 Title I   | 39,486           | 39,486           | 39,486           |
| 8292 Title II  | 9,712            | 9,712            | 9,712            |
| 8294 Title IV  | 10,000           | 10,000           | 10,000           |
| 8299 All Other Federal Revenue                               | 33,000           | -                | -                |
| <b>SUBTOTAL - Federal Revenue</b>                            | <b>326,598</b>   | <b>230,623</b>   | <b>235,612</b>   |
| <b>Other State Revenue</b>                                   |                  |                  |                  |
| 8381 Special Education - Entitlement (State)                 | 358,094          | 360,190          | 290,516          |
| 8382 Special Education Reimbursement (State)                 | 87,500           | 87,500           | 87,500           |
| 8520 Child Nutrition - State                                 | 7,077            | 7,350            | 7,350            |
| 8550 Mandated Cost Reimbursements                            | 12,494           | 11,085           | 12,130           |
| 8560 State Lottery Revenue                                   | 78,120           | 81,106           | 81,063           |
| 8590 All Other State Revenue                                 | 977,931          | 50,000           | 50,000           |
| 8593 Other State Revenue 3                                   | 50,000           | 50,000           | 50,000           |
| <b>SUBTOTAL - Other State Revenue</b>                        | <b>1,571,217</b> | <b>647,231</b>   | <b>578,560</b>   |
| <b>Local Revenue</b>   |                  |                  |                  |
| 8693 Field Trips   | 23,669           | 24,574           | 24,561           |
| 8699 All Other Local Revenue                                 | 50,000           | 50,000           | 50,000           |
| 8701 8701 - Student Production/Event Revenue                 | 35,000           | 30,000           | 45,000           |
| 8702 CTEIG   | -                | 115,000          | 115,000          |
| <b>SUBTOTAL - Local Revenue</b>                              | <b>108,669</b>   | <b>219,574</b>   | <b>234,561</b>   |
| <b>Fundraising and Grants</b>                                |                  |                  |                  |
| 8802 8802 - Donations - Private (Foundation Grants)          | 50,000           | 50,000           | 50,000           |
| 8803 8803 - Fundraising (school Site)                        | 33,453           | 34,731           | 34,713           |

**Contra Costa School of the Performing Arts**  
**Multi-year Projection**  
**As of Jan FY2023**

|  | <b>Year 1</b>    | <b>Year 2</b>    | <b>Year 3</b>    |
|--|------------------|------------------|------------------|
|  | <b>2022-23</b>   | <b>2023-24</b>   | <b>2024-25</b>   |
| <b>SUBTOTAL - Fundraising and Grants</b> | <b>83,453</b>    | <b>84,731</b>    | <b>84,713</b>    |
| <b>TOTAL REVENUE</b>                     | <b>5,571,955</b> | <b>5,136,531</b> | <b>5,258,728</b> |



**Contra Costa School of the Performing Arts**  
**Multi-year Projection**  
**As of Jan FY2023**

|   | <b>Year 1</b>    | <b>Year 2</b>    | <b>Year 3</b>    |
|---|------------------|------------------|------------------|
|   | <b>2022-23</b>   | <b>2023-24</b>   | <b>2024-25</b>   |
| <b>EXPENSES</b>                                       |                  |                  |                  |
| <b>Compensation &amp; Benefits</b>                    |                  |                  |                  |
| <b>Certificated Salaries</b>                          |                  |                  |                  |
| 1100 Teachers Salaries                                | 1,165,636        | 1,156,398        | 1,163,106        |
| 1103 Teacher - Substitute Pay                         | 28,000           | 41,000           | 41,820           |
| 1148 Teacher - Special Ed                             | 138,087          | 148,753          | 151,728          |
| 1150 Teacher - Arts                                   | 185,584          | 68,640           | 70,013           |
| 1200 Certificated Pupil Support Salaries              | 75,081           | 42,500           | 43,350           |
| 1300 Certificated Supervisor & Administrator Salaries | 497,072          | 259,796          | 264,992          |
| <b>SUBTOTAL - Certificated Salaries</b>               | <b>2,089,459</b> | <b>1,717,086</b> | <b>1,735,008</b> |
| <b>Classified Salaries</b>                            |                  |                  |                  |
| 2100 Classified Instructional Aide Salaries           | 229,243          | 186,580          | 190,311          |
| 2200 Classified Support Salaries                      | 41,800           | 48,048           | 49,009           |
| 2300 Classified Supervisor & Administrator Salaries   | 1,554            | 2,200            | 2,244            |
| 2400 Classified Clerical & Office Salaries            | 137,615          | 125,501          | 128,011          |
| 2900 Classified Other Salaries                        | 8,000            | 8,800            | 8,976            |
| 2935 Other Classified - Substitute                    | 9,000            | 9,900            | 24,000           |
| <b>SUBTOTAL - Classified Salaries</b>                 | <b>427,212</b>   | <b>381,029</b>   | <b>402,551</b>   |
| <b>Employee Benefits</b>                              |                  |                  |                  |
| 3100 STRS   | 363,640          | 314,853          | 318,014          |
| 3300 OASDI-Medicare-Alternative                       | 74,485           | 58,302           | 60,294           |
| 3400 Health & Welfare Benefits                        | 197,200          | 158,576          | 168,091          |
| 3500 Unemployment Insurance                           | 28,590           | 19,291           | 19,295           |
| 3600 Workers Comp Insurance                           | 37,750           | 31,472           | 32,063           |
| 3900 Other Employee Benefits                          | 3,693            | 3,877            | 3,993            |
| <b>SUBTOTAL - Employee Benefits</b>                   | <b>705,358</b>   | <b>586,372</b>   | <b>601,750</b>   |
| <b>Books &amp; Supplies</b>                           |                  |                  |                  |
| 4200 Books & Other Reference Materials                | 3,027            | 3,179            | 3,274            |
| 4300 Materials & Supplies                             | 30,000           | 30,000           | 30,900           |
| 4315 Custodial Supplies                               | 316              | 344              | 354              |
| 4320 Educational Software                             | 35,030           | 38,188           | 39,313           |

**Contra Costa School of the Performing Arts**  
**Multi-year Projection**  
**As of Jan FY2023**

|  | <b>Year 1</b>  | <b>Year 2</b>  | <b>Year 3</b>  |
|--|----------------|----------------|----------------|
|  | <b>2022-23</b> | <b>2023-24</b> | <b>2024-25</b> |
| 4325 Instructional Materials & Supplies                    | 21,731         | 22,818         | 23,502         |
| 4410 Classroom Furniture, Equipment & Supplies             | 20,000         | 17,500         | 18,025         |
| 4420 Computers: individual items less than \$5k            | 5,000          | 26,250         | 27,038         |
| 4430 Non Classroom Related Furniture, Equipment & Supplies | 1,000          | 10,500         | 10,815         |
| 4710 Student Food Services                                 | 195,000        | 140,000        | 144,200        |
| <b>SUBTOTAL - Books and Supplies</b>                       | <b>311,104</b> | <b>288,778</b> | <b>297,420</b> |
| <b>Services &amp; Other Operating Expenses</b>             |                |                |                |
| 5200 Travel & Conferences                                  | 5,000          | 5,349          | 5,509          |
| 5300 Dues & Memberships                                    | 15,000         | 15,750         | 16,223         |
| 5400 Insurance   | 77,395         | 83,590         | 86,097         |
| 5515 Janitorial, Gardening Services & Supplies             | 135,000        | 120,000        | 123,600        |
| 5535 Utilities - All Utilities                             | 145,000        | 149,350        | 153,831        |
| 5605 Equipment Leases                                      | 18,500         | 20,174         | 20,780         |
| 5610 Rent  | 1,045,944      | 934,797        | 1,047,194      |
| 5615 Repairs and Maintenance - Building                    | 90,000         | 50,000         | 51,500         |
| 5631 Other Space Rental                                    | 43,479         | 1,000          | 1,030          |
| 5803 Accounting Fees                                       | 9,682          | 9,972          | 10,272         |
| 5809 Banking Fees  | 478            | 502            | 517            |
| 5812 Business Services                                     | 164,787        | 148,734        | 154,862        |
| 5815 Consultants - Instructional                           | 19,000         | 20,325         | 17,500         |
| 5820 Consultants - Non Instructional - Custom 1            | 9,451          | 10,306         | 10,615         |
| 5824 District Oversight Fees                               | 36,820         | 43,621         | 46,778         |
| 5830 Field Trips Expenses                                  | 31,559         | 37,680         | 38,790         |
| 5839 Fundraising Expenses                                  | 7,948          | 8,345          | 8,596          |
| 5843 Interest - Loans Less than 1 Year                     | 2,064          | 2,167          | 2,232          |
| 5845 Legal Fees  | 60,000         | 63,000         | 64,890         |
| 5851 Marketing and Student Recruiting                      | 20,000         | 20,000         | 20,600         |
| 5857 Payroll Fees  | 4,766          | 4,909          | 5,056          |
| 5861 Prior Yr Exp (not accrued)                            | 7,463          | -              | -              |
| 5863 Professional Development                              | 70,000         | 60,000         | 50,000         |
| 5869 Special Education Contract Instructors                | 314,670        | 140,000        | 144,200        |
| 5872 Special Education Encroachment                        | 12,393         | 12,689         | 10,845         |
| 5881 Student Information System                            | 32,000         | 34,896         | 35,943         |
| 5887 Technology Services                                   | 60,000         | 80,000         | 60,000         |
| 5900 Communications  | 12,000         | 15,000         | 15,450         |
| 5915 Postage and Delivery                                  | 300            | -              | -              |

**Contra Costa School of the Performing Arts**  
**Multi-year Projection**  
**As of Jan FY2023**

|   | <b>Year 1</b>    | <b>Year 2</b>    | <b>Year 3</b>    |
|---|------------------|------------------|------------------|
|   | <b>2022-23</b>   | <b>2023-24</b>   | <b>2024-25</b>   |
| <b>SUBTOTAL - Services &amp; Other Operating Exp.</b> | <b>2,450,699</b> | <b>2,092,155</b> | <b>2,202,908</b> |
| <b>Depreciation Expense</b>                           |                  |                  |                  |
| 6900 Depreciation                                     | 16,414           | 14,539           | 1,045            |
| <b>SUBTOTAL - Depreciation Expense</b>                | <b>16,414</b>    | <b>14,539</b>    | <b>1,045</b>     |
| <b>Other Outflows</b>                                 |                  |                  |                  |
| <b>SUBTOTAL - Other Outflows</b>                      | <b>-</b>         | <b>-</b>         | <b>-</b>         |
| <b>TOTAL EXPENSES</b>                                 | <b>6,000,246</b> | <b>5,079,958</b> | <b>5,240,683</b> |

# Coversheet

## Salary Alignment/ 2023-23 Salary Schedule

**Section:** VI. ADMINISTRATIVE ITEMS AND ANNOUNCEMENTS  
**Item:** A. Salary Alignment/ 2023-23 Salary Schedule  
**Purpose:** Vote  
**Submitted by:**  
**Related Material:** MDUSD 190 day salary sch.pdf  
MDUSD Supplemental.pdf  
MDUSD Mgt 22-23.pdf

**Mt. Diablo Unified School District**

|  |
|--|
| Mt. Diablo Education Association (PAR Leader — 190 days) |
| Salary Schedule — 2023-2024                              |
| (2.5% Increase Effect 7.1.2023)                          |

| STEPS | 0-44<br>CLASS I | 45-59<br>CLASS II | 60-74<br>CLASS III | 75+<br>CLASS IV |
|-------|-----------------|-------------------|--------------------|-----------------|
| 1     | 61,641.70       | 63,049.60         | 64,894.50          | 66,792.60       |
| 2     | 62,842.50       | 64,803.30         | 66,845.80          | 68,951.00       |
| 3     | 64,448.00       | 66,553.20         | 68,861.70          | 71,191.10       |
| 4     | 66,114.30       | 68,481.70         | 70,951.70          | 73,503.40       |
| 5     | 67,826.20       | 70,412.10         | 73,117.70          | 75,922.10       |
| 6     | 69,585.60       | 72,399.50         | 75,352.10          | 78,424.40       |
| 7     | 71,402.00       | 74,459.10         | 77,664.40          | 81,019.80       |
| 8     | 73,273.50       | 76,585.20         | 80,064.10          | 83,710.20       |
| 9     | 75,194.40       | 78,779.70         | 82,545.50          | 86,501.30       |
| 10    | 77,181.80       | 81,040.70         | 85,106.70          | 89,396.90       |
| 11    | 77,181.80       | 83,381.50         | 87,768.60          | 92,406.50       |
| 12    | 77,181.80       | 85,792.60         | 90,514.10          | 95,526.30       |
| 13    | 77,181.80       | 85,792.60         | 93,364.10          | 98,762.00       |
| 14    |                 |                   |                    | 99,922.90       |
| 15    |                 |                   |                    | 101,099.00      |
| 16    |                 |                   |                    | 102,292.20      |
| 17    |                 |                   |                    | 103,496.80      |
| 18    |                 |                   |                    | 104,714.70      |
| 19    |                 |                   |                    | 105,945.90      |
| 20    |                 |                   |                    | 107,196.10      |
| 21    |                 |                   |                    | 108,457.70      |
| 22    |                 |                   |                    | 109,736.40      |
| 23    |                 |                   |                    | 111,028.40      |
| 24    |                 |                   |                    | 112,333.70      |
| 25    |                 |                   |                    | 113,654.20      |

**ADVANCED DEGREES**

MDEA personnel will receive a stipend above base salary placement for the following:

- Master's Degree from an accredited institution—\$1,590.80
- Doctorate (e.g. Ed.D or Ph.D) from an accredited institution—\$1,590.80
- National Board Certification—\$1,590.80
- Bilingual Cross-cultural Language in Academic Development (BCLAD) certification—\$1,590.80
- Speech and Language Pathologists who possess a valid Certificate of Clinical Competence (CCC)—\$1,590.80
- School Nurses who possess a valid National Board Certification of School Nurses (NBCSN) designation—\$1,590.80

|   |         |
|---|---------|
| Certificated Hourly Rate*:                | \$37.33 |
| Standard Based Intervention Hourly Rate*: | \$41.66 |
| Curriculum Development Hourly Rate*:      | \$37.33 |
| Summer School Hourly Rate*:               | \$41.66 |

\* Per Article 14.5.1.1, 14.5.2.1 and 14.8.1 these amounts will increase by the same percentage applied to the salary schedule, if any, each year. Class size Overage Rates:

General Education: \$28.44 per student per day  
 Elementary PE and all Secondary: \$5.68 per student per period per day

Special Education:

| Assignment                     | Caseload<br>Maximum | Overage<br>Maximum | Overage Rate<br>per student per<br>day | Rate as percent<br>of Step One,<br>Column One |
|--------------------------------|---------------------|--------------------|--|---|
| Elementary SDC -<br>SH         | 9                   | 1                  | \$87.59                                | 0.1421%                                       |
| Secondary SDC -<br>SH          | 11                  | 1                  | \$85.29                                | 0.1421%                                       |
| Full Inclusion<br>Facilitators | 11                  | 1                  | \$85.29                                | 0.1421%                                       |
| Preschool SDC                  | 12                  | 1                  | \$85.29                                | 0.1421%                                       |
| Elementary SDC -<br>LH         | 15                  | 1                  | \$85.29                                | 0.1421%                                       |
| Secondary SDC -<br>LH          | 15                  | 1                  | \$85.29                                | 0.1421%                                       |
| Elementary<br>Adaptive PE      | 18                  | 1                  | \$85.29                                | 0.1421%                                       |
| Secondary<br>Adaptive PE       | 20                  | 1                  | \$85.29                                | 0.1421%                                       |

|                     |    |   |         |         |
|---------------------|----|---|---------|---------|
| Resource Specialist | 28 | 2 | \$58.37 | 0.0947% |
| Speech Pathologist  | 55 |   | \$29.22 | 0.0474% |

Key: SDC- Special Day Class; SH- Severely Handicapped; LH- Learning Handicapped  
**\*\* Speech Pathologists rates based on number of sessions with student rather than days**

**PLACEMENT ON SALARY SCHEDULE**

All classification units must conform to District requirements.

- Class I: Teachers with an B.A. degree plus up to 44 semester units
- Class II: Teachers with an B.A. degree plus 45 semester units
- Class III: Teachers with an B.A. degree plus 60 semester units
- Class IV: Teachers with an B.A. degree plus 75 semester units

Effective July 1, 2001, for original classification purposes, the units required must be accredited college credits in upper-division or graduate courses, and must be taken after the date of the Bachelor's Degree.

Upper division/graduate units taken prior to the date of the Bachelor's degree shall be credited if the upper division/graduate units were not already credited toward the Bachelor's degree, but were credited toward an earned Master's degree, Doctorate, or specialist certification. Effective as of July 1, 2002, a valid teaching credential is added to that list.

Lower division units taken after the date of the Bachelor's degree shall be credited if they resulted in the award of a degree, certificate, or supplementary authorization needed to teach the course/subject for which the individual was hired.

New and returning unit members shall have until October 31 to submit documentation of credits for salary placement for the current school year. Should units not be submitted by the deadline, credit for salary advancement will not be granted until the following school year.

To count as a year of experience, at least 75% of the school year must have been taught.

**SERVICE CREDIT**

Effective July 1, 1999, credit for teaching experience outside the District, and 1 year of credit for military service, shall be given to a maximum of 10 years for both. The maximum placement for teachers new to the District shall be Step 11 in any class. Effective July 1, 2000, maximum placement shall be step 12. Effective March 1, 2022, new hires shall be given a maximum of 14 years of credit, placing them at a maximum placement of Step 15.

Effective July 1, 2000, year-for-year credit (up to maximum) will be granted for private school teaching experience done while in possession of an appropriate state credential or license.

Effective with employees hired for the 2000-01 school year, the District will offer appropriate service credit for individuals who have taught in a K-12 private school under the following conditions:

1. Individual possesses a Masters Degree and/or Ph.D.
2. K-12 private school teaching experience was in a field related to his/her Masters or Ph.D.
3. Individual will be teaching for the MDUSD in a field related to his/her Masters or Ph.D.
4. MDUSD assignment must be in an identified shortage area.

In addition to upper division or graduate units, column movement on the salary schedule may be accomplished in one or more of the following ways:

**Lower Division**

A unit member is limited to 4 lower division units for every 15 units toward a column change.

Lower division coursework completed after July 1, 1998, for purposes of reissuance of an emergency permit, or obtaining a supplemental authorization onto an existing credential needed by the unit member to retain the position held.

Units for obtaining a Supplemental Authorization shall not be credited for salary schedule movement until the unit member applies for the authorization through the Personnel Services office.

**To insure classification credit, advance approval must be obtained from the Personnel Office.**

**Alternative Credit**

Continuing Education Units (CEU) completed after July 1, 1998, for purposes of reissuance of an emergency permit, or obtaining a supplemental authorization onto an existing credential needed by the unit member to retain the position held at the time of taking CEU's. Fifteen (15) classroom hours shall equal one unit.

Participation in the MDEA-MDUSD Professional Development Academy. For credit, the course must be approved for credit in advance.

**Mt. Diablo Unified School District**

**2023-2024 MDEA SUPPLEMENTAL COMPENSATION SCHEDULE**

(2.5% Increase Effective To 7.1.2023)

Bargaining unit members holding positions entitled to extra compensation for special duties shall receive the following in addition to the salary provided for their placement on the salary schedule. These stipended positions shall be approved annually by the site administrator.

All stipends in this schedule will increase by the same percentage increase applied to the salary schedule, if any, moving forward, rounded to the nearest whole dollar.

Longevity increment of \$368 added beginning in the second year and in each alternate year thereafter through year ten (10). Longevity increments paid only to credentialed unit members and are added only for successive years of experience coaching the same sport.

**Athletic Coaches:**

|               |                                   | Year 1  | Year 2  | Year 4  | Year 6  | Year 8  | Year 10 |
|---------------|-----------------------------------|---------|---------|---------|---------|---------|---------|
| <b>Fall</b>   | Cross Country                     | \$2,147 | \$2,515 | \$2,883 | \$3,251 | \$3,619 | \$3,987 |
|               | Cross Country Assistant           | \$1,828 | \$2,196 | \$2,564 | \$2,932 | \$3,300 | \$3,668 |
|               | Football—Varsity                  | \$2,387 | \$2,755 | \$3,123 | \$3,491 | \$3,859 | \$4,227 |
|               | Football—Varsity Assistant        | \$2,028 | \$2,396 | \$2,764 | \$3,132 | \$3,500 | \$3,868 |
|               | Football—Junior Varsity           | \$2,028 | \$2,396 | \$2,764 | \$3,132 | \$3,500 | \$3,868 |
|               | Football—Junior Varsity Assistant | \$2,028 | \$2,396 | \$2,764 | \$3,132 | \$3,500 | \$3,868 |
|               | Football Trainer                  | \$2,028 | \$2,396 | \$2,764 | \$3,132 | \$3,500 | \$3,868 |
|               | Golf—Girls                        | \$1,910 | \$2,278 | \$2,646 | \$3,014 | \$3,382 | \$3,750 |
|               | Tennis—Girls                      | \$1,910 | \$2,278 | \$2,646 | \$3,014 | \$3,382 | \$3,750 |
|               | Volleyball—Varsity—Girls          | \$1,910 | \$2,278 | \$2,646 | \$3,014 | \$3,382 | \$3,750 |
|               | Volleyball—Junior Varsity—Girls   | \$1,828 | \$2,196 | \$2,564 | \$2,932 | \$3,300 | \$3,668 |
|               | Water Polo—Boys                   | \$1,910 | \$2,278 | \$2,646 | \$3,014 | \$3,382 | \$3,750 |
|               | Water Polo—Girls                  | \$1,910 | \$2,278 | \$2,646 | \$3,014 | \$3,382 | \$3,750 |
| <b>Winter</b> | Basketball—Boys—Varsity           | \$2,147 | \$2,515 | \$2,883 | \$3,251 | \$3,619 | \$3,987 |
|               | Basketball—Girls—Varsity          | \$2,147 | \$2,515 | \$2,883 | \$3,251 | \$3,619 | \$3,987 |
|               | Basketball—Boys—Junior Varsity    | \$1,828 | \$2,196 | \$2,564 | \$2,932 | \$3,300 | \$3,668 |
|               | Basketball—Girls—Junior Varsity   | \$1,828 | \$2,196 | \$2,564 | \$2,932 | \$3,300 | \$3,668 |
|               | Soccer—Boys—Varsity               | \$1,910 | \$2,278 | \$2,646 | \$3,014 | \$3,382 | \$3,750 |
|               | Soccer—Girls—Varsity              | \$1,910 | \$2,278 | \$2,646 | \$3,014 | \$3,382 | \$3,750 |
|               | Soccer—Boys—Junior Varsity        | \$1,828 | \$2,196 | \$2,564 | \$2,932 | \$3,300 | \$3,668 |
|               | Soccer—Girls—Junior Varsity       | \$1,828 | \$2,196 | \$2,564 | \$2,932 | \$3,300 | \$3,668 |
|               | Wrestling                         | \$2,147 | \$2,515 | \$2,883 | \$3,251 | \$3,619 | \$3,987 |
|               | Wrestling—Assistant               | \$1,828 | \$2,196 | \$2,564 | \$2,932 | \$3,300 | \$3,668 |
| <b>Spring</b> | Baseball—Varsity                  | \$2,147 | \$2,515 | \$2,883 | \$3,251 | \$3,619 | \$3,987 |
|               | Baseball—Junior Varsity           | \$1,828 | \$2,196 | \$2,564 | \$2,932 | \$3,300 | \$3,668 |
|               | Cheer                             | \$1,910 | \$2,278 | \$2,646 | \$3,014 | \$3,382 | \$3,750 |
|               | Golf—Boys                         | \$1,910 | \$2,278 | \$2,646 | \$3,014 | \$3,382 | \$3,750 |

|                                |         |         |         |         |         |         |
|--------------------------------|---------|---------|---------|---------|---------|---------|
| Lacrosse—Boys                  | \$1,910 | \$2,278 | \$2,646 | \$3,014 | \$3,382 | \$3,750 |
| Lacrosse—Girls                 | \$1,910 | \$2,278 | \$2,646 | \$3,014 | \$3,382 | \$3,750 |
| Softball—Varsity               | \$2,147 | \$2,515 | \$2,883 | \$3,251 | \$3,619 | \$3,987 |
| Softball—Junior Varsity        | \$1,828 | \$2,196 | \$2,564 | \$2,932 | \$3,300 | \$3,668 |
| Swimming—Boys                  | \$1,910 | \$2,278 | \$2,646 | \$3,014 | \$3,382 | \$3,750 |
| Swimming—Girls                 | \$1,910 | \$2,278 | \$2,646 | \$3,014 | \$3,382 | \$3,750 |
| Tennis—Boys                    | \$1,910 | \$2,278 | \$2,646 | \$3,014 | \$3,382 | \$3,750 |
| Track—Boys                     | \$2,147 | \$2,515 | \$2,883 | \$3,251 | \$3,619 | \$3,987 |
| Track—Girls                    | \$2,147 | \$2,515 | \$2,883 | \$3,251 | \$3,619 | \$3,987 |
| Volleyball—Varsity—Boys        | \$1,910 | \$2,278 | \$2,646 | \$3,014 | \$3,382 | \$3,750 |
| Volleyball—Junior Varsity—Boys | \$1,828 | \$2,196 | \$2,564 | \$2,932 | \$3,300 | \$3,668 |
| High School Band Director      | \$2,845 | \$3,213 | \$3,581 | \$3,949 | \$4,317 | \$4,685 |
| High School Choral Director    | \$2,028 | \$2,396 | \$2,764 | \$3,132 | \$3,500 | \$3,868 |
| High School Dance Director     | \$1,910 | \$2,278 | \$2,646 | \$3,014 | \$3,382 | \$3,750 |
| High School Drama Director     | \$1,910 | \$2,278 | \$2,646 | \$3,014 | \$3,382 | \$3,750 |

\* Art Directors producing fewer than three (3) productions annually per school shall receive stipends on a prorated basis.

**Athletic Director:**

|        |            |
|--------|------------|
| Fall   | \$2,845.00 |
| Spring | \$2,845.00 |

**Co-Curricular:**

**High School**

|                              |          |  |
|------------------------------|----------|--|
| Yearbook/Publications        | \$638.00 | <i>Three (3) allowable positions per school.</i> |
| Other Stipends *             | \$703.00 | <i>Two (2) allowable</i>                         |
| (i.e., Model UN, Mock Trial) |          |  |

\*Each site may choose to fund alternative activities such as Academic Decathlon and Odyssey of the Mind through a faculty vote. Potential variations from the discussed uses of these funds shall first be reviewed by the Assistant Superintendent, Secondary Education and the Executive Board of MDEA. Should this matter go to a vote of the faculty, such a vote shall require a two-thirds faculty concurrence to fund alternative uses.

**Middle School**

|                         |            |   |
|-------------------------|------------|---|
| Band/Choral Director    | \$639.00   | <i>Three (3) allowable - must include evening performances.</i> |
| Drama Director          | \$638.00   | <i>One (1) allowable - must include evening performances.</i>   |
| Publications            | \$638.00   | <i>Two (2) allowable</i>  |
| Yearbook                | \$638.00   | <i>Two (2) allowable</i>  |
| Sports Site Coordinator | \$2,814.00 |   |



**Athletic Coaches**

**\$282.00** *Per Season, Per Team*

Note: A single unit member may hold multiple positions, including multiple positions in one category. For example, a member acting as the yearbook director, band director, and jazz band director, would receive 3 stipends. A member serving as the only member responsible for the yearbook would receive both stipends. A single member may not receive more than three (3) stipends in a single year. Stipends for Athletic Coaches do not apply to the limit of 3 per year.

**Department Chairpersons:**

Identified subject areas\*:

|   |            |  |
|---|------------|--|
| 1 to 4 teachers (including chairperson)     | \$780.00   | <i>*Maximums (including Special Education)</i> |
| 5 to 9 teachers (including chairperson)     | \$1,037.00 | <i>Middle Eight (8)</i>                        |
| 10 or more teachers (including chairperson) | \$1,304.00 | <i>High S Thirteen (13)</i>                    |

**Elementary FTE Stipends:**

Each elementary school, Robert L. Shearer Preschool, Shadelands, and Sunrise shall receive a stipend for each FTE.

For the 2021-22 school year, the amount per FTE will be **\$156.00**

**Teachers on Special Assignment:**

**\$832.00**

**Teacher of Record assigned to a Dual Language classroom:**

**\$1,591.00**

**CA Registered Nurse Licensure employed as a School Nurse (stipend prorated by full time equivalent percentage). \$1591.00**

**Longevity Plan:**

High School Athletic Coaches

1. Coaches shall be referred to as "certificated: and "non certificated". A "certificated" coach is one who is properly certified to teach in California
2. All "non certificated" coaches currently receiving longevity shall continue to do so. Longevity pay shall no longer be available for "non certificated" new hires effective July 1, 1996.
3. "Certificated" athletic coaches are able to qualify for longevity pay without regard to continuous service within the same sport, level, and gender if gender is appropriate

| DMA Management Schedule   |             |                   |              |              |                 |                 |                 |                 |                 |                 |              |
|---|-------------|-------------------|--------------|--------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|--------------|
| 2022-2023 Fiscal Year (Effective 2/1/2023)                              |             |                   |              |              |                 |                 |                 |                 |                 |                 |              |
| Position  | Job Code    |                   | STEP 1       | STEP 2       | STEP 3          | STEP 4          | STEP 5          | STEP 6          | STEP 7          | STEP 8          | STEP 9       |
| <b>CERTIFICATED WITHOUT VACATION</b>                                    |             |                   |              |              |                 |                 |                 |                 |                 |                 |              |
| <b>Range 32</b>   |             | daily rate        | <b>\$624</b> | <b>\$647</b> | <b>\$669</b>    | <b>\$692</b>    | <b>\$714</b>    | <b>\$737</b>    | <b>\$759</b>    | <b>\$782</b>    | <b>\$804</b> |
| Principal, High School  | PRINHIGH    | HS222             | \$138,590    | \$143,590    | \$148,590       | \$153,590       | \$158,590       | \$163,590       | \$168,590       | \$173,590       | \$178,590    |
| <b>Range 31</b>   |             | daily rate        | <b>\$588</b> | <b>\$610</b> | <b>\$631</b>    | <b>\$652</b>    | <b>\$673</b>    | <b>\$695</b>    | <b>\$716</b>    | <b>\$737</b>    | <b>\$758</b> |
| Principal, Continuation School  | PRINCONT    | MS212             | \$124,748    | \$129,248    | \$133,748       | \$138,248       | \$142,748       | \$147,248       | \$151,748       | \$156,248       | \$160,748    |
| Principal, Continuation School/Independent Study School                 | PRINALT     | MS212             | \$124,748    | \$129,248    | \$133,748       | \$138,248       | \$142,748       | \$147,248       | \$151,748       | \$156,248       | \$160,748    |
| Principal, Middle School  | PRINMIDD    | MS212             | \$124,748    | \$129,248    | \$133,748       | \$138,248       | \$142,748       | \$147,248       | \$151,748       | \$156,248       | \$160,748    |
| <b>Range 30</b>   |             | daily rate        | <b>\$576</b> | <b>\$597</b> | <b>\$618</b>    | <b>\$638</b>    | <b>\$659</b>    | <b>\$680</b>    | <b>\$701</b>    | <b>\$722</b>    | <b>\$742</b> |
| Principal, Elementary School  | PRINELEM    | ES209             | \$120,369    | \$124,719    | \$129,069       | \$133,419       | \$137,769       | \$142,119       | \$146,469       | \$150,819       | \$155,169    |
| <b>Range 28</b>   |             | daily rate        | <b>\$607</b> | <b>\$625</b> | <b>\$643</b>    | <b>\$661</b>    | <b>\$679</b>    | <b>\$697</b>    | <b>\$715</b>    | <b>\$733</b>    | <b>\$751</b> |
| School Support Administrator  | SCHSUPADM   | annual (222 days) | \$134,666    | \$138,666    | \$142,666       | \$146,666       | \$150,666       | \$154,666       | \$158,666       | \$162,666       | \$166,666    |
| <b>Range 25</b>   |             | daily rate        | <b>\$590</b> | <b>\$609</b> | <b>\$627</b>    | <b>\$645</b>    | <b>\$664</b>    | <b>\$682</b>    | <b>\$701</b>    | <b>\$719</b>    | <b>\$738</b> |
| Administrator, Career Pathways/Linked Learning                          | ADMPCATHWAY | annual (217 days) | \$128,060    | \$132,060    | \$136,060       | \$140,060       | \$144,060       | \$148,060       | \$152,060       | \$156,060       | \$160,060    |
| Asst. Director, College and Career, Adult Education                     | ADRCAD      | annual (217 days) | \$128,060    | \$132,060    | \$136,060       | \$140,060       | \$144,060       | \$148,060       | \$152,060       | \$156,060       | \$160,060    |
| Asst. Director, English Learn & Dual                                    | ADENGLDUAL  | annual (217 days) | \$128,060    | \$132,060    | \$136,060       | \$140,060       | \$144,060       | \$148,060       | \$152,060       | \$156,060       | \$160,060    |
|   |             |                   | <b>\$590</b> | <b>\$609</b> | <b>\$629</b>    | <b>\$648</b>    | <b>\$667</b>    | <b>\$687</b>    | <b>\$706</b>    | <b>\$725</b>    | <b>\$745</b> |
| Administrator, Special Ed. - Dispute Resolution                         | ADMDSRTE    | annual (207 days) | \$122,158    | \$126,158    | \$130,158       | \$134,158       | \$138,158       | \$142,158       | \$146,158       | \$150,158       | \$154,158    |
| Administrator, Non-Public Schools & Agencies                            | ADMNPS      | annual (207 days) | \$122,158    | \$126,158    | \$130,158       | \$134,158       | \$138,158       | \$142,158       | \$146,158       | \$150,158       | \$154,158    |
|   |             |                   | <b>\$590</b> | <b>\$608</b> | <b>\$626</b>    | <b>\$644</b>    | <b>\$662</b>    | <b>\$680</b>    | <b>\$698</b>    | <b>\$716</b>    | <b>\$734</b> |
| Asst. Director, Equity  | ADREQUITY   | annual (222 days) | \$131,009    | \$135,009    | \$139,009       | \$143,009       | \$147,009       | \$151,009       | \$155,009       | \$159,009       | \$163,009    |
| Asst. Director, Instructional Support                                   | ADRIINSUP   | annual (222 days) | \$131,009    | \$135,009    | \$139,009       | \$143,009       | \$147,009       | \$151,009       | \$155,009       | \$159,009       | \$163,009    |
| Asst. Director, School & Community                                      | ADRSCH      | annual (222 days) | \$131,009    | \$135,009    | \$139,009       | \$143,009       | \$147,009       | \$151,009       | \$155,009       | \$159,009       | \$163,009    |
| <b>Range 22</b>   |             | daily rate        |              |              | <b>\$582.98</b> | <b>\$625.55</b> | <b>\$643.57</b> | <b>\$661.59</b> | <b>\$679.61</b> | <b>\$697.63</b> | <b>\$716</b> |
| Administrator of Expanded Learning                                      | ADMEXPLRN   | annual (222 days) | \$126,873    | \$130,873    | \$134,873       | \$138,873       | \$142,873       | \$146,873       | \$150,873       | \$154,873       | \$158,873    |
| <b>Range 19</b>   |             | daily rate        | <b>\$551</b> | <b>\$570</b> | <b>\$589</b>    | <b>\$608</b>    | <b>\$627</b>    | <b>\$646</b>    | <b>\$665</b>    | <b>\$684</b>    | <b>\$703</b> |
| Curriculum Specialist   | CURCSPEC    | annual (210 days) | \$115,657    | \$119,657    | \$123,657       | \$127,657       | \$131,657       | \$135,657       | \$139,657       | \$143,657       | \$147,657    |
| Educational Technology Coordinator                                      | PROGTECH    | annual (210 days) | \$115,657    | \$119,657    | \$123,657       | \$127,657       | \$131,657       | \$135,657       | \$139,657       | \$143,657       | \$147,657    |
|   |             |                   | <b>\$551</b> | <b>\$570</b> | <b>\$590</b>    | <b>\$609</b>    | <b>\$629</b>    | <b>\$648</b>    | <b>\$667</b>    | <b>\$687</b>    | <b>\$707</b> |
| Program Specialist, Special Ed.   | PROCSPE     | annual (205 days) | \$112,903    | \$116,903    | \$120,903       | \$124,903       | \$128,903       | \$132,903       | \$136,903       | \$140,903       | \$144,903    |
| Instructional Program Specialist  | PROCIPCS    | annual (205 days) | \$112,903    | \$116,903    | \$120,903       | \$124,903       | \$128,903       | \$132,903       | \$136,903       | \$140,903       | \$144,903    |
| Operational Program Specialist  | PROGOCES    | annual (205 days) | \$112,903    | \$116,903    | \$120,903       | \$124,903       | \$128,903       | \$132,903       | \$136,903       | \$140,903       | \$144,903    |
| Program Administrator, SEEC Programs                                    | SEECPRADM   | annual (205 days) | \$112,903    | \$116,903    | \$120,903       | \$124,903       | \$128,903       | \$132,903       | \$136,903       | \$140,903       | \$144,903    |
| <b>Range 17</b>   |             | daily rate        | <b>\$544</b> | <b>\$563</b> | <b>\$582</b>    | <b>\$601</b>    | <b>\$620</b>    | <b>\$639</b>    | <b>\$658</b>    | <b>\$677</b>    | <b>\$696</b> |
| Vice Principal, High School   | VPHIGH      | annual (210 days) | \$114,205    | \$118,205    | \$122,205       | \$126,205       | \$130,205       | \$134,205       | \$138,205       | \$142,205       | \$146,205    |
| <b>Range 15</b>   |             | daily rate        | <b>\$537</b> | <b>\$556</b> | <b>\$575</b>    | <b>\$594</b>    | <b>\$613</b>    | <b>\$632</b>    | <b>\$651</b>    | <b>\$670</b>    | <b>\$689</b> |
| Vice Principal, Continuation School                                     | VPCONT      | annual (210 days) | \$112,695    | \$116,695    | \$120,695       | \$124,695       | \$128,695       | \$132,695       | \$136,695       | \$140,695       | \$144,695    |
| <b>Range 14</b>   |             | daily rate        | <b>\$529</b> | <b>\$548</b> | <b>\$566</b>    | <b>\$585</b>    | <b>\$603</b>    | <b>\$622</b>    | <b>\$641</b>    | <b>\$659</b>    | <b>\$678</b> |
| Vice Principal, Adult School  | VPAED       | annual (215 days) | \$113,741    | \$117,741    | \$121,741       | \$125,741       | \$129,741       | \$133,741       | \$137,741       | \$141,741       | \$145,741    |
|   |             |                   | <b>\$529</b> | <b>\$548</b> | <b>\$567</b>    | <b>\$586</b>    | <b>\$605</b>    | <b>\$624</b>    | <b>\$643</b>    | <b>\$662</b>    | <b>\$681</b> |
| Administrator, Necessary Small High Sch.                                | ADMNSBS     | annual (210 days) | \$111,097    | \$115,097    | \$119,097       | \$123,097       | \$127,097       | \$131,097       | \$135,097       | \$139,097       | \$143,097    |
|   |             |                   | <b>\$529</b> | <b>\$549</b> | <b>\$568</b>    | <b>\$588</b>    | <b>\$608</b>    | <b>\$628</b>    | <b>\$647</b>    | <b>\$667</b>    | <b>\$687</b> |
| Vice Principal, Middle School   | VPMID       | annual (203 days) | \$107,393    | \$111,393    | \$115,393       | \$119,393       | \$123,393       | \$127,393       | \$131,393       | \$135,393       | \$139,393    |
| <b>Range 11</b>   |             | daily rate        | <b>\$510</b> | <b>\$530</b> | <b>\$550</b>    | <b>\$569</b>    | <b>\$589</b>    | <b>\$609</b>    | <b>\$628</b>    | <b>\$648</b>    | <b>\$668</b> |
| Family Involvement & Engagement Programs Coordinator                    | FIEPCOOR    | annual (203 days) | \$103,582    | \$107,582    | \$111,582       | \$115,582       | \$119,582       | \$123,582       | \$127,582       | \$131,582       | \$135,582    |
| Program Specialist Categorical Programs - Site Based                    | PROGSPCSB   | annual (203 days) | \$103,582    | \$107,582    | \$111,582       | \$115,582       | \$119,582       | \$123,582       | \$127,582       | \$131,582       | \$135,582    |
| Vice Principal, Elementary School                                       | VPELEM      | annual (203 days) | \$103,582    | \$107,582    | \$111,582       | \$115,582       | \$119,582       | \$123,582       | \$127,582       | \$131,582       | \$135,582    |
| <b>Range 10</b>   |             | daily rate        | <b>\$501</b> | <b>\$521</b> | <b>\$541</b>    | <b>\$561</b>    | <b>\$581</b>    | <b>\$601</b>    | <b>\$621</b>    | <b>\$641</b>    | <b>\$661</b> |
| Social Work Specialist  | SOOWKSP     | annual (200 days) | \$100,146    | \$104,146    | \$108,146       | \$112,146       | \$116,146       | \$120,146       | \$124,146       | \$128,146       | \$132,146    |
| <b>CERTIFICATED WITH VACATION (248 days; includes 24 vacation days)</b> |             |                   |              |              |                 |                 |                 |                 |                 |                 |              |
| <b>Range 47</b>   |             | daily rate        | <b>\$763</b> | <b>\$771</b> | <b>\$779</b>    | <b>\$787</b>    | <b>\$794</b>    | <b>\$802</b>    | <b>\$818</b>    | <b>\$835</b>    | <b>\$851</b> |
| Chief, Educational Services   | CHIEFEDVC   | annual (248 days) | \$189,317    | \$191,208    | \$193,123       | \$195,053       | \$197,002       | \$198,971       | \$202,948       | \$207,019       | \$211,143    |
| Chief, Human Resources  | CHIEFHR     | annual (248 days) | \$189,317    | \$191,208    | \$193,123       | \$195,053       | \$197,002       | \$198,971       | \$202,948       | \$207,019       | \$211,143    |
| Chief, Pupil Services and Special Education                             | CHIEFPSP    | annual (248 days) | \$189,317    | \$191,208    | \$193,123       | \$195,053       | \$197,002       | \$198,971       | \$202,948       | \$207,019       | \$211,143    |
| Assistant Superintendent  | ASUPT       | annual (248 days) | \$189,317    | \$191,208    | \$193,123       | \$195,053       | \$197,002       | \$198,971       | \$202,948       | \$207,019       | \$211,143    |
| <b>Range 36</b>   |             | daily rate        | <b>\$622</b> | <b>\$638</b> | <b>\$654</b>    | <b>\$670</b>    | <b>\$686</b>    | <b>\$702</b>    | <b>\$719</b>    | <b>\$735</b>    | <b>\$751</b> |
| Executive Director of Instructional Support                             |             | annual (248 days) | \$154,206    | \$158,206    | \$162,206       | \$166,206       | \$170,206       | \$174,206       | \$178,206       | \$182,206       | \$186,206    |
| Executive Director of Human Resources                                   |             | annual (248 days) | \$154,206    | \$158,206    | \$162,206       | \$166,206       | \$170,206       | \$174,206       | \$178,206       | \$182,206       | \$186,206    |
| Executive Director of Special Education                                 |             | annual (248 days) | \$154,206    | \$158,206    | \$162,206       | \$166,206       | \$170,206       | \$174,206       | \$178,206       | \$182,206       | \$186,206    |
| <b>Director I</b>   |             | daily rate        | <b>\$599</b> | <b>\$615</b> | <b>\$631</b>    | <b>\$647</b>    | <b>\$664</b>    | <b>\$680</b>    | <b>\$696</b>    | <b>\$712</b>    | <b>\$728</b> |
| Director, Elementary Support  | DIRLESUP    | annual (248 days) | \$148,556    | \$152,556    | \$156,556       | \$160,556       | \$164,556       | \$168,556       | \$172,556       | \$176,556       | \$180,556    |
| Director, Technology & Innovation                                       | DIRTECHN    | annual (248 days) | \$148,556    | \$152,556    | \$156,556       | \$160,556       | \$164,556       | \$168,556       | \$172,556       | \$176,556       | \$180,556    |
| Director, Secondary Support   | DIRSECSUP   | annual (248 days) | \$148,556    | \$152,556    | \$156,556       | \$160,556       | \$164,556       | \$168,556       | \$172,556       | \$176,556       | \$180,556    |

|  |             |                   | daily rate | \$577        | \$593        | \$609        | \$625        | \$641        | \$657        | \$674        | \$690        | \$706        |
|--|-------------|-------------------|------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| <b>Director II</b>   |             |                   |            |              |              |              |              |              |              |              |              |              |
| Director, Assessment, Research and Evaluation  | DIRASRE     | annual (248 days) |            | \$143,038    | \$147,038    | \$151,038    | \$155,038    | \$159,038    | \$163,038    | \$167,038    | \$171,038    | \$175,038    |
| Director, English Learner Services   | DIRELS      | annual (248 days) |            | \$143,038    | \$147,038    | \$151,038    | \$155,038    | \$159,038    | \$163,038    | \$167,038    | \$171,038    | \$175,038    |
| Director, Human Resources  | DIRHR       | annual (248 days) |            | \$143,038    | \$147,038    | \$151,038    | \$155,038    | \$159,038    | \$163,038    | \$167,038    | \$171,038    | \$175,038    |
| Director, Special Education  | DIRSPEDE    | annual (248 days) |            | \$143,038    | \$147,038    | \$151,038    | \$155,038    | \$159,038    | \$163,038    | \$167,038    | \$171,038    | \$175,038    |
| Director, Student Services   | DIRSTSVCS   | annual (248 days) |            | \$143,038    | \$147,038    | \$151,038    | \$155,038    | \$159,038    | \$163,038    | \$167,038    | \$171,038    | \$175,038    |
| Director of College and Career and Adult Education   | DIRCCADE    | annual (248 days) |            | \$143,038    | \$147,038    | \$151,038    | \$155,038    | \$159,038    | \$163,038    | \$167,038    | \$171,038    | \$175,038    |
| <b>Range 31</b>  |             |                   |            | <b>\$520</b> | <b>\$539</b> | <b>\$558</b> | <b>\$577</b> | <b>\$595</b> | <b>\$614</b> | <b>\$633</b> | <b>\$652</b> | <b>\$671</b> |
| Principal, Special Education School  | PRINSPEDE   | SP248             |            | \$129,014    | \$133,674    | \$138,334    | \$142,994    | \$147,654    | \$152,314    | \$156,974    | \$161,634    | \$166,294    |
| <b>Range 25</b>  |             |                   |            | <b>\$538</b> | <b>\$554</b> | <b>\$544</b> | <b>\$587</b> | <b>\$603</b> | <b>\$619</b> | <b>\$635</b> | <b>\$651</b> | <b>\$667</b> |
| Asst. Director, Special Ed   | ADRSPEDE    | annual (248 days) |            | \$133,514    | \$137,514    | \$141,514    | \$145,514    | \$149,514    | \$153,514    | \$157,514    | \$161,514    | \$165,514    |
| Asst. Director, Student Services   | ADSTSVCS    | annual (248 days) |            | \$133,514    | \$137,514    | \$141,514    | \$145,514    | \$149,514    | \$153,514    | \$157,514    | \$161,514    | \$165,514    |
| <b>CLASSIFIED WITH VACATION (261 days unless otherwise specified; includes 24 vacation days and 13 holidays)</b> |             |                   |            |              |              |              |              |              |              |              |              |              |
| <b>Range 48</b>  |             |                   |            | <b>\$798</b> | <b>\$806</b> | <b>\$814</b> | <b>\$822</b> | <b>\$830</b> | <b>\$839</b> | <b>\$855</b> | <b>\$872</b> | <b>\$890</b> |
| General Counsel  | GENCOUNSEL  | annual (261 days) |            | \$208,248    | \$210,328    | \$212,435    | \$214,560    | \$216,701    | \$218,866    | \$223,244    | \$227,721    | \$232,256    |
| <b>Range 47</b>  |             |                   |            | <b>\$725</b> | <b>\$733</b> | <b>\$740</b> | <b>\$747</b> | <b>\$755</b> | <b>\$762</b> | <b>\$778</b> | <b>\$793</b> | <b>\$809</b> |
| Chief Business Officer   | CEO         | annual (261 days) |            | \$189,317    | \$191,208    | \$193,123    | \$195,053    | \$197,002    | \$198,971    | \$202,948    | \$207,019    | \$211,143    |
| <b>Range 41</b>  |             |                   |            | <b>\$649</b> | <b>\$655</b> | <b>\$662</b> | <b>\$668</b> | <b>\$675</b> | <b>\$682</b> | <b>\$695</b> | <b>\$709</b> | <b>\$723</b> |
| Executive Director, Fiscal Services  | DIRFISC     | annual (261 days) |            | \$169,274    | \$170,966    | \$172,676    | \$174,402    | \$176,146    | \$177,906    | \$181,462    | \$185,100    | \$188,791    |
| <b>Director I</b>  |             |                   |            | <b>\$569</b> | <b>\$585</b> | <b>\$600</b> | <b>\$615</b> | <b>\$630</b> | <b>\$646</b> | <b>\$661</b> | <b>\$676</b> | <b>\$692</b> |
| Director, Technology & Innovation  | DIRTECHIN   | annual (261 days) |            | \$148,556    | \$152,556    | \$156,556    | \$160,556    | \$164,556    | \$168,556    | \$172,556    | \$176,556    | \$180,556    |
| Director, Maintenance & Operations   | DIRMO       | annual (261 days) |            | \$148,556    | \$152,556    | \$156,556    | \$160,556    | \$164,556    | \$168,556    | \$172,556    | \$176,556    | \$180,556    |
| <b>Director II</b>   |             |                   |            | <b>\$548</b> | <b>\$563</b> | <b>\$579</b> | <b>\$594</b> | <b>\$609</b> | <b>\$625</b> | <b>\$640</b> | <b>\$655</b> | <b>\$671</b> |
| Director, Food and Nutrition Services and Warehouse  | DIRFDVNC    | annual (261 days) |            | \$143,038    | \$147,038    | \$151,038    | \$155,038    | \$159,038    | \$163,038    | \$167,038    | \$171,038    | \$175,038    |
| Director, Assessment R & E   | DIRASRECL   | annual (261 days) |            | \$143,038    | \$147,038    | \$151,038    | \$155,038    | \$159,038    | \$163,038    | \$167,038    | \$171,038    | \$175,038    |
| Director, Partnerships & MTSS  | DIRPARTSS   | annual (261 days) |            | \$143,038    | \$147,038    | \$151,038    | \$155,038    | \$159,038    | \$163,038    | \$167,038    | \$171,038    | \$175,038    |
| <b>Director III</b>  |             |                   |            | <b>\$506</b> | <b>\$522</b> | <b>\$537</b> | <b>\$552</b> | <b>\$568</b> | <b>\$583</b> | <b>\$598</b> | <b>\$614</b> | <b>\$629</b> |
| Director, Facilities & Bonds   | DIRFACBOND  | annual (261 days) |            | \$132,190    | \$136,190    | \$140,190    | \$144,190    | \$148,190    | \$152,190    | \$156,190    | \$160,190    | \$164,190    |
| Data & Application Systems Manager   | DATASYSMGR  | annual (261 days) |            | \$132,190    | \$136,190    | \$140,190    | \$144,190    | \$148,190    | \$152,190    | \$156,190    | \$160,190    | \$164,190    |
| Director, Purchasing and Warehouse   | DIRPURWH    | annual (261 days) |            | \$132,190    | \$136,190    | \$140,190    | \$144,190    | \$148,190    | \$152,190    | \$156,190    | \$160,190    | \$164,190    |
| Director, Transportation   | DIRTRANSP   | annual (261 days) |            | \$132,190    | \$136,190    | \$140,190    | \$144,190    | \$148,190    | \$152,190    | \$156,190    | \$160,190    | \$164,190    |
| Manager, Human Resources Systems   | HRSYSMGR    | annual (261 days) |            | \$132,190    | \$136,190    | \$140,190    | \$144,190    | \$148,190    | \$152,190    | \$156,190    | \$160,190    | \$164,190    |
| Manager, Payroll   | PAYROLLMGR  | annual (261 days) |            | \$132,190    | \$136,190    | \$140,190    | \$144,190    | \$148,190    | \$152,190    | \$156,190    | \$160,190    | \$164,190    |
| Chief Accountant   | CHIEFACT    | annual (261 days) |            | \$132,190    | \$136,190    | \$140,190    | \$144,190    | \$148,190    | \$152,190    | \$156,190    | \$160,190    | \$164,190    |
| <b>Range 16</b>  |             |                   |            | <b>\$464</b> | <b>\$479</b> | <b>\$473</b> | <b>\$510</b> | <b>\$525</b> | <b>\$540</b> | <b>\$556</b> | <b>\$571</b> | <b>\$586</b> |
| Network Manager  | NETWORKMGR  | annual (261 days) |            | \$121,014    | \$125,014    | \$129,014    | \$133,014    | \$137,014    | \$141,014    | \$145,014    | \$149,014    | \$153,014    |
| <b>Range 15</b>  |             |                   |            | <b>\$461</b> | <b>\$477</b> | <b>\$494</b> | <b>\$511</b> | <b>\$528</b> | <b>\$545</b> | <b>\$561</b> | <b>\$578</b> | <b>\$595</b> |
| Educ. Consultant/Behavior Mgmt. Specialist   | BEHMOSEIG2H | annual (238 days) |            | \$109,619    | \$113,619    | \$117,619    | \$121,619    | \$125,619    | \$129,619    | \$133,619    | \$137,619    | \$141,619    |
|  |             |                   |            | <b>\$461</b> | <b>\$476</b> | <b>\$491</b> | <b>\$507</b> | <b>\$522</b> | <b>\$537</b> | <b>\$553</b> | <b>\$568</b> | <b>\$583</b> |
| Educ. Consultant/Behavior Mgmt. Specialist   | BEHMOSEIG2H | annual (261 days) |            | \$120,212    | \$124,212    | \$128,212    | \$132,212    | \$136,212    | \$140,212    | \$144,212    | \$148,212    | \$152,212    |
| <b>Range 14</b>  |             |                   |            | <b>\$454</b> | <b>\$471</b> | <b>\$488</b> | <b>\$504</b> | <b>\$521</b> | <b>\$538</b> | <b>\$555</b> | <b>\$572</b> | <b>\$588</b> |
| Coordinator, After-School Programs   | COORDAFSTC  | annual (238 days) |            | \$108,058    | \$112,058    | \$116,058    | \$120,058    | \$124,058    | \$128,058    | \$132,058    | \$136,058    | \$140,058    |
| <b>Range 12</b>  |             |                   |            | <b>\$440</b> | <b>\$455</b> | <b>\$471</b> | <b>\$486</b> | <b>\$501</b> | <b>\$517</b> | <b>\$532</b> | <b>\$547</b> | <b>\$562</b> |
| Maintenance Manager  | MAINTMGR    | annual (261 days) |            | \$114,808    | \$118,808    | \$122,808    | \$126,808    | \$130,808    | \$134,808    | \$138,808    | \$142,808    | \$146,808    |
| Custodial & Operations Manager   | CUSTOPEMGR  | annual (261 days) |            | \$114,808    | \$118,808    | \$122,808    | \$126,808    | \$130,808    | \$134,808    | \$138,808    | \$142,808    | \$146,808    |
| <b>Range 11</b>  |             |                   |            | <b>\$438</b> | <b>\$455</b> | <b>\$472</b> | <b>\$488</b> | <b>\$505</b> | <b>\$522</b> | <b>\$539</b> | <b>\$556</b> | <b>\$572</b> |
| Parent Liaison   | PARENTLIA   | annual (238 days) |            | \$104,229    | \$108,229    | \$112,229    | \$116,229    | \$120,229    | \$124,229    | \$128,229    | \$132,229    | \$136,229    |
| <b>Range 10</b>  |             |                   |            | <b>\$430</b> | <b>\$445</b> | <b>\$460</b> | <b>\$476</b> | <b>\$491</b> | <b>\$506</b> | <b>\$522</b> | <b>\$537</b> | <b>\$552</b> |
| Construction Manager II  | CSTMGR2     | annual (261 days) |            | \$112,167    | \$116,167    | \$120,167    | \$124,167    | \$128,167    | \$132,167    | \$136,167    | \$140,167    | \$144,167    |
| <b>Range 8</b>   |             |                   |            | <b>\$392</b> | <b>\$407</b> | <b>\$422</b> | <b>\$438</b> | <b>\$453</b> | <b>\$468</b> | <b>\$484</b> | <b>\$499</b> | <b>\$514</b> |
| Food & Nutrition Services Culinary Manager   | FNBSULMGR   | annual (261 days) |            | \$102,227    | \$106,227    | \$110,227    | \$114,227    | \$118,227    | \$122,227    | \$126,227    | \$130,227    | \$134,227    |
| Technology User Support Manager  | TECHUSERMGR | annual (261 days) |            | \$102,227    | \$106,227    | \$110,227    | \$114,227    | \$118,227    | \$122,227    | \$126,227    | \$130,227    | \$134,227    |
| Landscape Manager  | LANDSCAMGR  | annual (261 days) |            | \$102,227    | \$106,227    | \$110,227    | \$114,227    | \$118,227    | \$122,227    | \$126,227    | \$130,227    | \$134,227    |
| <b>Range 7</b>   |             |                   |            | <b>\$371</b> | <b>\$387</b> | <b>\$402</b> | <b>\$417</b> | <b>\$433</b> | <b>\$448</b> | <b>\$463</b> | <b>\$479</b> | <b>\$494</b> |
| Database Administrator   | DATABADMIN  | annual (261 days) |            | \$96,916     | \$100,916    | \$104,916    | \$108,916    | \$112,916    | \$116,916    | \$120,916    | \$124,916    | \$128,916    |
| Data Integration Administrator   | DATANTADM   | annual (261 days) |            | \$96,916     | \$100,916    | \$104,916    | \$108,916    | \$112,916    | \$116,916    | \$120,916    | \$124,916    | \$128,916    |
| Internal Auditor   | AUDITOR     | annual (261 days) |            | \$96,916     | \$100,916    | \$104,916    | \$108,916    | \$112,916    | \$116,916    | \$120,916    | \$124,916    | \$128,916    |
| Occupational Therapist   | OCCOTHR2H   | annual (261 days) |            | \$96,916     | \$100,916    | \$104,916    | \$108,916    | \$112,916    | \$116,916    | \$120,916    | \$124,916    | \$128,916    |
| Supervisor, Food Services  | SUPRVSVC2H  | annual (261 days) |            | \$96,916     | \$100,916    | \$104,916    | \$108,916    | \$112,916    | \$116,916    | \$120,916    | \$124,916    | \$128,916    |
| Supervisor, Print Shop   | SUPPRINT    | annual (261 days) |            | \$96,916     | \$100,916    | \$104,916    | \$108,916    | \$112,916    | \$116,916    | \$120,916    | \$124,916    | \$128,916    |
| CALPADS/SIS Coordinator  | CALPADSIS   | annual (261 days) |            | \$96,916     | \$100,916    | \$104,916    | \$108,916    | \$112,916    | \$116,916    | \$120,916    | \$124,916    | \$128,916    |
|  |             |                   |            | <b>\$371</b> | <b>\$388</b> | <b>\$405</b> | <b>\$422</b> | <b>\$439</b> | <b>\$455</b> | <b>\$472</b> | <b>\$489</b> | <b>\$506</b> |
| Occupational Therapist (238-day calendar)  | OCCOTHR2H   | annual (238 days) |            | \$88,376     | \$92,376     | \$96,376     | \$100,376    | \$104,376    | \$108,376    | \$112,376    | \$116,376    | \$120,376    |
| Physical Therapist   | PHYSOTHR    | annual (238 days) |            | \$88,376     | \$92,376     | \$96,376     | \$100,376    | \$104,376    | \$108,376    | \$112,376    | \$116,376    | \$120,376    |
| <b>Range 6</b>   |             |                   |            | <b>\$340</b> | <b>\$355</b> | <b>\$371</b> | <b>\$386</b> | <b>\$401</b> | <b>\$417</b> | <b>\$432</b> | <b>\$447</b> | <b>\$463</b> |
| Supervisor, Accounting   | SUPACCT     | annual (261 days) |            | \$88,732     | \$92,732     | \$96,732     | \$100,732    | \$104,732    | \$108,732    | \$112,732    | \$116,732    | \$120,732    |

|  |              |                   |              |              |              |              |              |              |              |              |              |
|--|--------------|-------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| Supervisor, Transportation Operations, Safety and Training | TRANSOPSSEGE | annual (261 days) | \$88,732     | \$92,732     | \$96,732     | \$100,732    | \$104,732    | \$108,732    | \$112,732    | \$116,732    | \$120,732    |
| Supervisor, Payroll  | PAYROLLSUP   | annual (261 days) | \$88,732     | \$92,732     | \$96,732     | \$100,732    | \$104,732    | \$108,732    | \$112,732    | \$116,732    | \$120,732    |
| Custodial & Operations Coordinator                         | CUSTOPRECOC  | annual (261 days) | \$88,732     | \$92,732     | \$96,732     | \$100,732    | \$104,732    | \$108,732    | \$112,732    | \$116,732    | \$120,732    |
| <b>Range 5</b>   |              | <b>daily rate</b> | <b>\$329</b> | <b>\$344</b> | <b>\$335</b> | <b>\$375</b> | <b>\$390</b> | <b>\$405</b> | <b>\$421</b> | <b>\$436</b> | <b>\$451</b> |
| Contract Analyst   | CONTRACTAN   | annual (261 days) | \$85,756     | \$89,756     | \$93,756     | \$97,756     | \$101,756    | \$105,756    | \$109,756    | \$113,756    | \$117,756    |
| Supervisor, Warehouse                                      | SUPWAREHS    | annual (261 days) | \$85,756     | \$89,756     | \$93,756     | \$97,756     | \$101,756    | \$105,756    | \$109,756    | \$113,756    | \$117,756    |
| Food & Nutrition Service Warehouse & Operations Manager    | FSWHOPSMBR   | annual (261 days) | \$85,756     | \$89,756     | \$93,756     | \$97,756     | \$101,756    | \$105,756    | \$109,756    | \$113,756    | \$117,756    |
| <b>Range 4</b>   |              | <b>daily rate</b> | <b>\$302</b> | <b>\$318</b> | <b>\$333</b> | <b>\$348</b> | <b>\$364</b> | <b>\$379</b> | <b>\$394</b> | <b>\$410</b> | <b>\$425</b> |
| Coordinator, Human Resources                               | HRCOORD      | annual (261 days) | \$78,890     | \$82,890     | \$86,890     | \$90,890     | \$94,890     | \$98,890     | \$102,890    | \$106,890    | \$110,890    |
| Coordinator, Career Transitions                            | COORDCAREER  | annual (261 days) | \$78,890     | \$82,890     | \$86,890     | \$90,890     | \$94,890     | \$98,890     | \$102,890    | \$106,890    | \$110,890    |
| <b>Range 1</b>   |              | <b>daily rate</b> | <b>\$247</b> | <b>\$262</b> | <b>\$277</b> | <b>\$293</b> | <b>\$308</b> | <b>\$323</b> | <b>\$339</b> | <b>\$354</b> | <b>\$369</b> |
| Coordinator, Workbased Learning                            | COORDWBLRN   | annual (261 days) | \$64,380     | \$68,380     | \$72,380     | \$76,380     | \$80,380     | \$84,380     | \$88,380     | \$92,380     | \$96,380     |

Apart from the initial transition placement needed to be assigned to a current existing New Step, to count as a year of service, 75% of each work year must be served. All increments, outside of the initial transition placement (as needed), begin on July 1, 2023 and July 1 thereafter.

Master's Degree stipend of \$1,552 -OR- Doctorate Degree stipend of \$3,104; only one stipend will be credited.

DMA employees completing 75% or more of the year in their position will move to the next step on July 1 of each year, and pending verification of each year of service.

Transition placement for any staff at "Year" 5 or higher (unless otherwise noted as "the same") will be to the next highest cell - e.g. a current year 17 cell placement could change to a New Step 3 for the remainder of 22-23. Staff currently at step 5 remain at step 5.

These changes are in lieu of continuing or needing any longevity pay, and step placement will occur yearly beginning on July 1, 2023.

Existing staff will not be re-evaluated for different cell placement based on the above new step schedule.

Board Approved January 19, 2023