



# Contra Costa School of Performing Arts

## Study Session

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### **Date and Time**

Tuesday June 11, 2024 at 3:00 PM PDT

### **Location**

Virtual > <https://us06web.zoom.us/j/82316354168>

4040 Hope Ave  
Concord, 94521

2730 Mitchell Drive  
Walnut Creek, CA 94518

4855 Hopyard Rd, Suite C3  
Pleasanton, CA 94588

80 Swan Way, Suite 300  
Oakland, CA 94621

2121 Chicory Drive  
Oakley, CA 94561

490 Lake Park Drive  
Oakland, CA 94610

505 Allegheny Dr  
Walnut Creek, CA 94598

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*Because this is a Special Board Meeting, the public may only address the Board regarding items on this meeting's agenda. To ensure an orderly meeting and an equal opportunity for each speaker, persons wishing to address the Board must fill out a speaker's card. Cards should be turned into the Board Vice-chairperson prior to the Call to Order. Speakers will be given three minutes for items on the agenda (comments will not be taken for items not on the agenda). Time may not be yielded to other speakers. In compliance with the Brown Act, the Board may listen to comments from speakers and provide direction to staff, but may not engage in discussion or take action on items that are not already on the agenda.*

*All Board agendas and minutes will be published at [www.charthouseps.org](http://www.charthouseps.org). Any disclosable public records related to an open session Board meeting agenda item and distributed by staff to a majority of the Board of Directors shall be available for public inspection.*

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

## Agenda

|   | Purpose | Presenter     | Time           |
|---|---------|---------------|----------------|
| <b>I. Opening Items</b>   |         |               | <b>3:00 PM</b> |
| Opening Items   |         |               |                |
| <b>A.</b> Record Attendance   |         | Callie Tirlia | 2 m            |
| <b>B.</b> Call the Meeting to Order   |         | Heather Vega  | 1 m            |
| <b>C.</b> Establish Quorum  |         | Heather Vega  | 2 m            |
| <b>D.</b> Agenda Review and Adoption  | Vote    | Heather Vega  | 2 m            |
| The Board will review the agenda and adopt as presented or take action to change the order of items.                |         |               |                |
| <b>II. Public Comments</b>  |         |               | <b>3:07 PM</b> |
| <b>A.</b> Items on the Agenda   |         | Heather Vega  | 5 m            |
| Public Comment: For Special Meetings, the Public may Only Address the Board Regarding any Item Listed on the Agenda |         |               |                |
| <b>III. Financial Update</b>  |         |               | <b>3:12 PM</b> |

|   | Purpose | Presenter  | Time           |
|---|---------|--|----------------|
| <b>A.</b> 24-25 Budget Review   | Discuss | Catherine Foster,<br>Candice Phillips,<br>Debbie Howard,<br>Charles Hill | 75 m           |
| <b>IV. Closed Session</b>   |         |  | <b>4:27 PM</b> |
| The Board will move to closed session.  |         |  |                |
| <b>A.</b> Public Employee<br>Employment/Discipline/Dismissal Release (§<br>54957)                                 | Vote    | Catherine Foster   | 5 m            |
| Board will be updated regarding personnel hired and approve any Public Employee<br>Discipline/Dismissal/Releases. |         |  |                |
| <b>B.</b> Conference with Legal Council - Anticipated<br>Litigation   | Discuss | Heather Vega   | 10 m           |
| <b>C.</b> Executive Director Evaluation   | Discuss | Heather Vega, Greg<br>Ponikvar   | 20 m           |
| <b>V. Reconvene to Open Session</b>   |         |  | <b>5:02 PM</b> |
| <b>A.</b> Report Out on Action Taken in Closed Session  |         | Heather Vega   | 5 m            |
| The Board will report out on action taken during closed session, if any.  |         |  |                |
| <b>VI. Closing Items</b>  |         |  | <b>5:07 PM</b> |
| <b>A.</b> Adjourn Meeting   | Vote    | Heather Vega   | 1 m            |
| The Board Chairperson will adjourn the meeting.   |         |  |                |

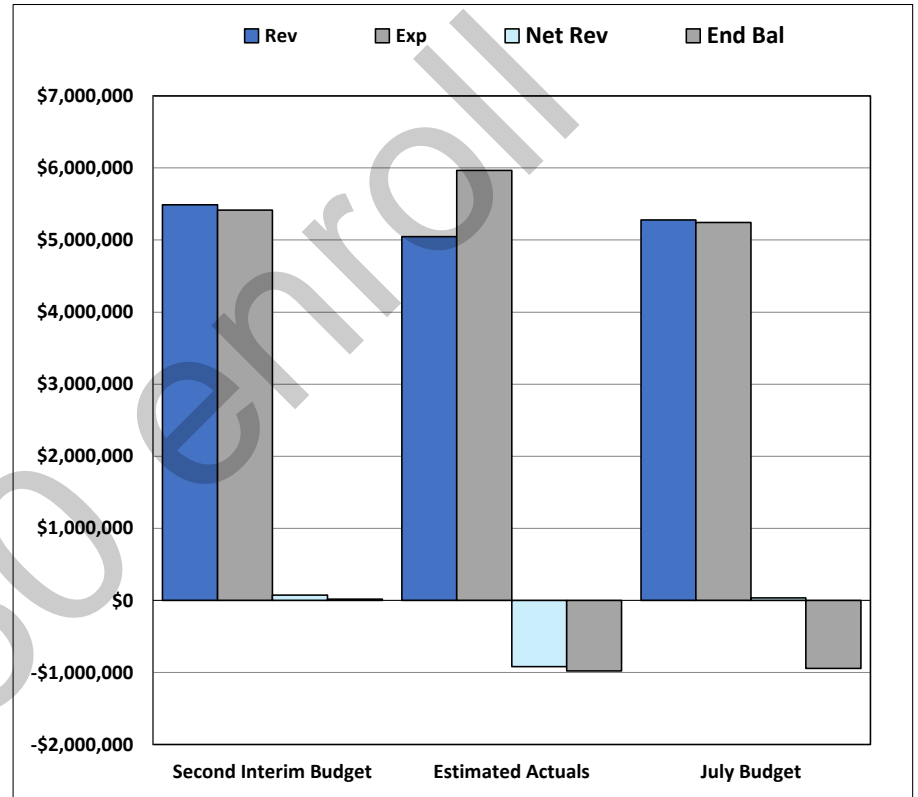
# Coversheet

## 24-25 Budget Review

**Section:** III. Financial Update  
**Item:** A. 24-25 Budget Review  
**Purpose:** Discuss  
**Submitted by:**  
**Related Material:** CoCoSPA 24-25 July Budget v10 350 Enroll.pdf  
CoCoSPA Initiatives 2024-25e.pdf  
CoCoSPA 24-25 Org Chart e.pdf

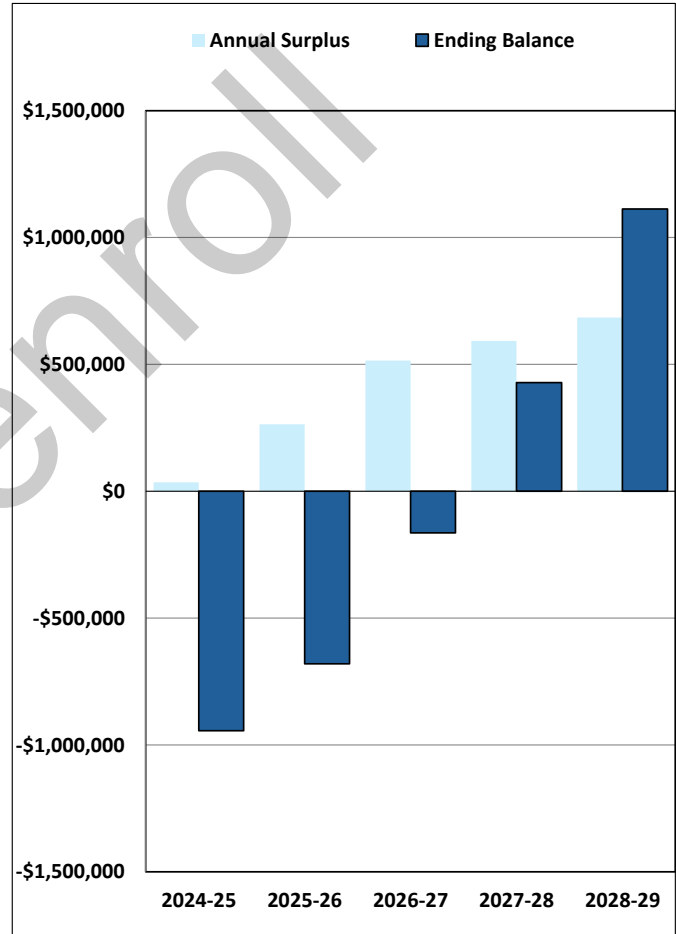
**Contra Costa School of Performing Arts  
2024-25 July Budget  
BUDGET SUMMARY**

|                                    | Second Interim Budget | Estimated Actuals   | July Budget         | Change              |
|------------------------------------|-----------------------|---------------------|---------------------|---------------------|
| <b>Projected Enrollment:</b>       | <b>350</b>            | <b>351</b>          | <b>350</b>          | <b>-</b>            |
| <b>Projected P-2 ADA:</b>          | <b>323.19</b>         | <b>327.77</b>       | <b>325.26</b>       | <b>2.06</b>         |
| <b>Revenues:</b>                   |                       |                     |                     |                     |
| General Purpose Entitlement        | \$ 3,889,457          | \$ 3,934,772        | \$ 3,996,019        | \$ 106,562          |
| Federal Revenue                    | 223,530               | 233,633             | 350,072             | 126,542             |
| Other State Revenue                | 883,410               | 711,052             | 690,774             | (192,636)           |
| Other Local Revenue                | 494,005               | 166,736             | 241,435             | (252,570)           |
| <b>TTL Revenues</b>                | <b>\$ 5,490,402</b>   | <b>\$ 5,046,193</b> | <b>\$ 5,278,300</b> | <b>\$ (212,102)</b> |
| <b>Expenditures:</b>               |                       |                     |                     |                     |
| Certificated Salaries              | \$ 1,859,520          | \$ 1,862,553        | \$ 1,839,432        | \$ (20,088)         |
| Non-Certificated Salaries          | 470,380               | 464,666             | 411,116             | (59,264)            |
| Benefits                           | 676,989               | 682,171             | 624,397             | (52,593)            |
| Books/Supplies/Materials           | 476,826               | 588,544             | 446,098             | (30,728)            |
| Services/Operations                | 1,239,067             | 1,477,535           | 1,003,111           | (235,957)           |
| Capital Outlay                     | 14,539                | 14,539              | 14,539              | -                   |
| Other Outgo                        | 678,714               | 877,209             | 904,950             | 226,236             |
| <b>TTL Expenditures</b>            | <b>\$ 5,416,036</b>   | <b>\$ 5,967,217</b> | <b>\$ 5,243,643</b> | <b>\$ (172,394)</b> |
| <b>Net Revenues</b>                | <b>\$ 74,366</b>      | <b>\$ (921,024)</b> | <b>\$ 34,658</b>    | <b>\$ (39,708)</b>  |
| <b>Beginning Balance July 1</b>    | <b>\$ (57,684)</b>    | <b>\$ (57,684)</b>  | <b>\$ (978,708)</b> |                     |
| <b>Ending Balance June 30</b>      | <b>\$ 16,682</b>      | <b>\$ (978,708)</b> | <b>\$ (944,050)</b> |                     |
| <b>Ending Balance as % of Exp:</b> | <b>0.3%</b>           | <b>-16.4%</b>       | <b>-18.0%</b>       |                     |



**Contra Costa School of Performing Arts  
2024-25 July Budget  
Multi-Year Projection Summary**

| Description                        | 2024-25          | 2025-26          | 2026-27          | 2027-28          | 2028-29          |
|------------------------------------|------------------|------------------|------------------|------------------|------------------|
| <b>Projected Enrollment:</b>       | <b>350</b>       | <b>375</b>       | <b>400</b>       | <b>400</b>       | <b>400</b>       |
| <b>Projected P-2 ADA:</b>          | <b>325.26</b>    | <b>348.49</b>    | <b>371.72</b>    | <b>371.72</b>    | <b>371.72</b>    |
| <b>Revenues:</b>                   |                  |                  |                  |                  |                  |
| General Purpose Entitlement        | 3,996,019        | 4,380,239        | 4,813,142        | 4,971,923        | 5,135,481        |
| Federal Revenue                    | 350,072          | 382,909          | 418,213          | 428,487          | 438,519          |
| Other State Revenue                | 690,774          | 748,816          | 819,572          | 851,161          | 873,908          |
| Other Local Revenue                | 241,435          | 241,435          | 241,435          | 241,435          | 241,435          |
| <b>TTL Revenues</b>                | <b>5,278,300</b> | <b>5,753,399</b> | <b>6,292,362</b> | <b>6,493,006</b> | <b>6,689,342</b> |
| <b>Expenditures:</b>               |                  |                  |                  |                  |                  |
| Certificated Salaries              | 1,839,432        | 1,942,335        | 2,047,296        | 2,088,242        | 2,130,006        |
| Non-Certificated Salaries          | 411,116          | 419,338          | 462,725          | 471,980          | 481,419          |
| Benefits                           | 624,397          | 677,632          | 734,391          | 755,929          | 778,240          |
| Books/Supplies/Materials           | 446,098          | 484,078          | 525,368          | 541,574          | 557,535          |
| Services/Operations                | 1,003,111        | 1,058,864        | 1,112,190        | 1,148,286        | 1,184,809        |
| Capital Outlay                     | 14,539           | 14,539           | 14,539           | 14,539           | 14,539           |
| Other Outgo                        | 904,950          | 892,575          | 880,275          | 880,275          | 858,275          |
| <b>TTL Expenditures</b>            | <b>5,243,643</b> | <b>5,489,362</b> | <b>5,776,784</b> | <b>5,900,825</b> | <b>6,004,823</b> |
| <b>Net Revenues</b>                | <b>34,658</b>    | <b>264,037</b>   | <b>515,578</b>   | <b>592,182</b>   | <b>684,519</b>   |
| <b>Beginning Fund Balance</b>      | <b>(978,708)</b> | <b>(944,050)</b> | <b>(680,013)</b> | <b>(164,435)</b> | <b>427,747</b>   |
| <b>Net Revenues</b>                | <b>34,658</b>    | <b>264,037</b>   | <b>515,578</b>   | <b>592,182</b>   | <b>684,519</b>   |
| <b>ENDING BALANCE</b>              | <b>(944,050)</b> | <b>(680,013)</b> | <b>(164,435)</b> | <b>427,747</b>   | <b>1,112,266</b> |
| <b>ENDING BALANCE (% of Outgo)</b> | <b>-18.0%</b>    | <b>-12.4%</b>    | <b>-2.8%</b>     | <b>7.2%</b>      | <b>18.5%</b>     |



**Contra Costa School of Performing Arts  
2024-25 July Budget  
Budget Detail & Prior Budget Comparison**

| Description                               | Second Interim   | YTD Actuals      | 24-25 July Budget | Budget Change    | Comments |
|---|------------------|------------------|-------------------|------------------|----------|
|   | Budget           |                  |                   |                  |          |
| <b>Enrollment (CALPADS)</b>               | <b>350</b>       | <b>351</b>       | <b>350</b>        | <b>-</b>         |          |
| <b>Average Daily Attendance (P-2)</b>     | <b>323.19</b>    | <b>327.77</b>    | <b>325.26</b>     | <b>2.06</b>      |          |
| <b>REVENUES</b>                           |                  |                  |                   |                  |          |
| <b>General Purpose Entitlement</b>        |                  |                  |                   |                  |          |
| 8011 LCFF General Entitlement             | 2,124,398        | 2,133,721        | 2,218,328         | 93,930           |          |
| 8012 EPA Entitlement                      | 64,638           | 65,554           | 65,100            | 462              |          |
| 8019 Prior Year Unrestricted Revenue      | 16,314           | 10,963           | -                 | (16,314)         |          |
| 8096 In-Lieu-Of Property Taxes            | 1,684,107        | 1,724,534        | 1,712,591         | 28,484           |          |
| <b>TTL General Purpose Entitlement</b>    | <b>3,889,457</b> | <b>3,934,772</b> | <b>3,996,019</b>  | <b>106,562</b>   |          |
| <b>Federal Revenue</b>                    |                  |                  |                   |                  |          |
| 8181 Federal IDEA SpEd Revenue            | 44,330           | 54,819           | 46,025            | 1,695            |          |
| 8182 SpEd - Discretionary Grants          | -                | 18,251           | 18,251            | 18,251           |          |
| 8220 School Nutrition Program-Federal     | 115,946          | 97,309           | 221,715           | 105,769          |          |
| 8290 Other Federal Revenue                | 63,254           | 63,254           | 64,081            | 827              |          |
| <b>TTL Federal Revenue</b>                | <b>223,530</b>   | <b>233,633</b>   | <b>350,072</b>    | <b>126,542</b>   |          |
| <b>Other State Revenue</b>                |                  |                  |                   |                  |          |
| 8311 AB602 State SpEd Revenue             | 374,572          | 279,973          | 279,973           | (94,599)         |          |
| 8520 School Nutrition Program-State       | 232,826          | 182,089          | 130,026           | (102,800)        |          |
| 8550 Mandated Cost Reimbursements         | 11,081           | 11,039           | 11,125            | 44               |          |
| 8560 State Lottery Revenue                | 79,869           | 76,918           | 84,588            | 4,719            |          |
| 8590 Other State Revenue                  | 185,062          | 161,033          | 185,062           | -                |          |
| <b>TTL Other State Revenue</b>            | <b>883,410</b>   | <b>711,052</b>   | <b>690,774</b>    | <b>(192,636)</b> |          |
| <b>Other Local Revenue</b>                |                  |                  |                   |                  |          |
| 8660 Interest Income                      | 30,000           | 26,906           | 20,000            | (10,000)         |          |
| 8695 Local CTEIG                          | 21,435           | -                | 21,435            | -                |          |
| 8696 Donations - Private                  | 50               | 50               | -                 | (50)             |          |
| 8697 Fundraising                          | 341,160          | -                | 100,000           | (241,160)        |          |
| 8698 Other Revenue (Suspense)             | 1,360            | 1,360            | -                 | (1,360)          |          |
| 8699 Other Revenue                        | 100,000          | 138,420          | 100,000           | -                |          |
| <b>TTL Other Local Revenue</b>            | <b>494,005</b>   | <b>166,736</b>   | <b>241,435</b>    | <b>(252,570)</b> |          |
| <b>TTL REVENUES</b>                       | <b>5,490,402</b> | <b>5,046,193</b> | <b>5,278,300</b>  | <b>(212,102)</b> |          |
| <b>EXPENDITURES</b>                       |                  |                  |                   |                  |          |
| <b>1000 - Certificated Salaries</b>       |                  |                  |                   |                  |          |
| 1100 Teacher Compensation                 | 1,382,165        | 1,382,165        | 1,453,506         | 71,341           |          |
| 1130 Substitute Teacher Compensation      | 35,000           | 34,999           | -                 | (35,000)         |          |
| 1150 Teacher Stipends/Extra Duty          | 14,614           | 17,647           | -                 | (14,614)         |          |
| 1200 Student Support                      | 116,247          | 116,247          | 111,814           | (4,433)          |          |
| 1300 Certificated Administrators          | 238,220          | 238,221          | 274,112           | 35,892           |          |
| 1900 Other Certificated Salaries          | 73,274           | 73,274           | -                 | (73,274)         |          |
| <b>TTL Certificated Salaries</b>          | <b>1,859,520</b> | <b>1,862,553</b> | <b>1,839,432</b>  | <b>(20,088)</b>  |          |
| <b>2000 - Non - Certificated Salaries</b> |                  |                  |                   |                  |          |
| 2100 Instructional Aides                  | 110,875          | 110,874          | 179,352           | 68,477           |          |
| 2130 Classified Substitutes               | 24,194           | 5,854            | -                 | (24,194)         |          |
| 2150 Instructional Aides Stipends         | 5,873            | 5,873            | -                 | (5,873)          |          |
| 2300 Classified Administrators            | 40,980           | 83,606           | 66,414            | 25,434           |          |
| 2400 Clerical & Technical Staff           | 158,107          | 158,107          | 165,350           | 7,243            |          |
| 2450 Clerical & Technical Stipends        | 3,562            | 3,562            | -                 | (3,562)          |          |
| 2900 Other Classified Positions           | 126,789          | 96,789           | -                 | (126,789)        |          |
| <b>TTL Non - Certificated Salaries</b>    | <b>470,380</b>   | <b>464,666</b>   | <b>411,116</b>    | <b>(59,264)</b>  |          |
| <b>3000 - Employee Benefits</b>           |                  |                  |                   |                  |          |
| 3101 STRS Certificated                    | 355,168          | 355,168          | 351,331           | (3,837)          |          |
| 3212 Voluntary Retirement Classified      | -                | 3,792            | -                 | -                |          |
| 3301 OASDI/Medicare (CERT)                | 62,947           | 62,947           | 26,672            | (36,275)         |          |
| 3302 OASDI/Medicare (CLASS)               | -                | -                | 31,450            | 31,450           |          |
| 3401 Health Care Certificated             | 158,653          | 158,653          | 139,944           | (18,709)         |          |
| 3402 Health Care Classified               | 53,179           | 53,178           | 29,988            | (23,191)         |          |
| 3501 Unemployment Insurance Certificated  | 11,650           | 11,649           | 9,197             | (2,452)          |          |
| 3502 Unemployment Insurance Classified    | -                | -                | 2,056             | 2,056            |          |
| 3601 Workers' Comp Certificated           | 27,893           | 27,892           | 27,591            | (301)            |          |
| 3602 Workers' Comp Classified             | 7,056            | 7,055            | 6,167             | (889)            |          |
| 3902 Other Benefits Class                 | 444              | -                | -                 | (444)            |          |
| 3990 PY Benefit Adjustments               | -                | 1,834            | -                 | -                |          |
| <b>TTL Employee Benefits</b>              | <b>676,989</b>   | <b>682,171</b>   | <b>624,397</b>    | <b>(52,593)</b>  |          |

|   |                  |                  |                  |                  |
|---|------------------|------------------|------------------|------------------|
| <b>4000 - Books/Supplies/Materials</b>            |                  |                  |                  |                  |
| 4300 Textbooks & Core Curriculum                  | 110,000          | 108,565          | 14,523           | (95,478)         |
| 4305 Athletic Equipment                           | -                | -                | -                | -                |
| 4310 Materials & Supplies                         | -                | -                | 1,052            | 1,052            |
| 4315 Misc Supplies                                | 9,731            | 9,731            | -                | (9,731)          |
| 4320 Office Supplies                              | 37,095           | 26,828           | 28,694           | (8,401)          |
| 4390 Other Supplies                               | -                | 6,102            | 4,524            | 4,524            |
| 4400 Non-Capitalized Equipment                    | 45,000           | 44,624           | 43,636           | (1,364)          |
| 4420 Non-Classroom Furniture, Equip, and Supplies | 5,000            | 2,332            | 1,929            | (3,071)          |
| 4700 School Nutrition Program                     | 270,000          | 390,362          | 351,741          | 81,741           |
| <b>TTL Books/Supplies/Materials</b>               | <b>476,826</b>   | <b>588,544</b>   | <b>446,098</b>   | <b>(30,728)</b>  |
| <b>5000 - Services &amp; Operations</b>           |                  |                  |                  |                  |
| 5100 Subagreements for Services                   | 140,000          | 100,000          | 12,126           | (127,874)        |
| 5200 Travel & Conferences                         | 19,119           | 20,000           | 21,246           | 2,127            |
| 5300 Dues & Memberships                           | 45,039           | 45,039           | 23,485           | (21,554)         |
| 5400 Insurance                                    | 86,466           | 77,161           | 67,221           | (19,245)         |
| 5500 Operations & Housekeeping                    | 11,000           | 21,515           | 82,052           | 71,052           |
| 5510 Utilities (General)                          | 194,155          | 224,155          | 24,299           | (169,856)        |
| 5520 Janitorial Services                          | -                | 2,616            | 14,799           | 14,799           |
| 5535 Custodial, Janitorial, Gardening Services    | 82,000           | 93,301           | 5,928            | (76,072)         |
| 5610 Facility Rents & Leases                      | 14,750           | 181,779          | 165,000          | 150,250          |
| 5615 Other Space Rental                           | 45,000           | 44,360           | 3,834            |                  |
| 5620 Equipment Leases                             | 21,102           | 12,654           | 13,544           | (7,558)          |
| 5630 Maintenance & Repair                         | 35,000           | 40,000           | 16,871           | (18,129)         |
| 5800 Professional Services - Non-instructional    | 107,261          | 125,047          | 21,365           | (85,896)         |
| 5810 Legal  | 45,000           | 50,800           | 150,000          | 105,000          |
| 5820 Audit & CPA                                  | 7,500            | 10,675           | 5,000            | (2,500)          |
| 5825 DMS Business Services                        | 161,967          | 148,863          | 150,432          | (11,535)         |
| 5835 Field Trips                                  | 13,445           | 13,888           | 17,657           | 4,212            |
| 5836 Fundraising Expenses                         | 4,000            | 2,402            | 16,691           | 12,691           |
| 5840 Advertising & Recruitment                    | 25,000           | 30,000           | 785              | (24,215)         |
| 5850 Oversight Fees                               | 38,895           | 39,348           | 39,960           | 1,066            |
| 5860 Service Fees                                 | 14,000           | 15,034           | 14,690           | 690              |
| 5870 Livescan Fingerprinting                      | 299              | 299              | -                | (299)            |
| 5880 Instructional Vendors & Consultants          | 45,070           | 94,191           | 69,467           | 24,397           |
| 5881 Software                                     | 8,000            | 9,262            | -                | (8,000)          |
| 5887 Technology                                   | 65,000           | 49,969           | 56,937           | (8,063)          |
| 5900 Communications                               | 10,000           | 25,177           | 9,721            | (279)            |
| <b>TTL Services &amp; Operations</b>              | <b>1,239,067</b> | <b>1,477,535</b> | <b>1,003,111</b> | <b>(194,791)</b> |
| <b>6000 - Capital Outlay</b>                      |                  |                  |                  |                  |
| 6900 Depreciation                                 | 14,539           | 14,539           | 14,539           | -                |
| <b>TTL Capital Outlay</b>                         | <b>14,539</b>    | <b>14,539</b>    | <b>14,539</b>    | <b>-</b>         |
| <b>7000 - Other Outgo</b>                         |                  |                  |                  |                  |
| 7438 Interest Expense - Bonds                     | 678,714          | 877,209          | 904,950          | 226,236          |
| <b>TTL Other Outgo</b>                            | <b>678,714</b>   | <b>877,209</b>   | <b>904,950</b>   | <b>226,236</b>   |
| <b>TTL EXPENDITURES</b>                           | <b>5,416,036</b> | <b>5,967,217</b> | <b>5,243,643</b> | <b>(131,228)</b> |
| <b>Revenues less Expenditures</b>                 | <b>74,366</b>    | <b>(921,024)</b> | <b>34,658</b>    | <b>(80,874)</b>  |
| <b>Beginning Fund Balance</b>                     | <b>(57,684)</b>  | <b>(57,684)</b>  | <b>(978,708)</b> |                  |
| <b>Net Revenues</b>                               | <b>74,366</b>    | <b>(921,024)</b> | <b>34,658</b>    |                  |
| <b>ENDING BALANCE</b>                             | <b>16,682</b>    | <b>(978,708)</b> | <b>(944,050)</b> |                  |
| <b>ENDING BALANCE AS % OF OUTGO</b>               | <b>0.3%</b>      |                  | <b>-18.0%</b>    |                  |



**Contra Costa School of Performing Arts  
2024-25 July Budget  
2024-25 Cash Flow**

| Description                      | 24-25 July Budget | July           | August         | September      | October        | November       | December       | January        | February       | March          | April          | May            | June           | Accruals       | Total For Year   |
|----------------------------------|-------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|------------------|
| BEGINNING CASH                   |                   | 285,504        | 787,706        | 942,462        | 926,892        | 920,565        | 826,720        | 771,872        | 800,920        | 743,922        | 888,443        | 960,482        | 945,003        |                |                  |
| CASH INFLOWS                     |                   |                |                |                |                |                |                |                |                |                |                |                |                |                |                  |
| REVENUES                         |                   |                |                |                |                |                |                |                |                |                |                |                |                |                |                  |
| LCFF State Aid                   | 2,218,328         | 110,212        | 110,212        | 198,382        | 198,382        | 198,382        | 198,382        | 198,382        | 201,199        | 201,199        | 201,199        | 201,199        | 201,199        | -              | 2,218,328        |
| Education Protection Account     | 65,100            | -              | -              | 16,172         | -              | -              | 16,172         | -              | -              | 16,378         | -              | -              | 16,378         | -              | 65,100           |
| Prior Year Adjustments           | -                 | -              | -              | -              | -              | -              | -              | -              | -              | -              | -              | -              | -              | -              | -                |
| In-Lieu-Of Property Taxes        | 1,712,591         | -              | 136,137        | 204,206        | 102,103        | 102,103        | 102,103        | 102,103        | 102,103        | 287,244        | 143,622        | 143,622        | 143,622        | 143,622        | 1,712,591        |
| Federal Title Revenues           | 64,081            | 16,020         | -              | -              | 16,020         | -              | -              | 16,020         | -              | -              | 16,020         | -              | -              | -              | 64,081           |
| Other Federal Revenues           | 285,991           | 71,498         | -              | -              | 71,498         | -              | -              | 71,498         | -              | -              | 71,498         | -              | -              | -              | -                |
| State Special Education          | 279,973           | 13,999         | 13,999         | 25,198         | 25,198         | 25,198         | 25,198         | 25,198         | 23,331         | 23,331         | 23,331         | 23,331         | 23,331         | 9,332          | 279,973          |
| Other State Revenues             | 410,801           | 20,410         | 20,410         | 36,737         | 36,737         | 36,737         | 36,737         | 36,737         | 37,259         | 37,259         | 37,259         | 37,259         | 37,259         | -              | 410,801          |
| Local Revenues                   | 241,435           | 20,120         | 20,120         | 20,120         | 20,120         | 20,120         | 20,120         | 20,120         | 20,120         | 20,120         | 20,120         | 20,120         | 20,120         | -              | 241,435          |
| <b>TOTAL REVENUES</b>            | <b>5,278,300</b>  | <b>252,258</b> | <b>300,878</b> | <b>500,814</b> | <b>470,058</b> | <b>382,540</b> | <b>398,711</b> | <b>470,058</b> | <b>384,011</b> | <b>585,531</b> | <b>513,048</b> | <b>425,530</b> | <b>441,909</b> | <b>152,954</b> | <b>4,992,309</b> |
| EXPENDITURES                     |                   |                |                |                |                |                |                |                |                |                |                |                |                |                |                  |
| Certificated Salaries            | 1,839,432         | -              | 167,221        | 167,221        | 167,221        | 167,221        | 167,221        | 167,221        | 167,221        | 167,221        | 167,221        | 167,221        | 167,221        | -              | 1,839,432        |
| Classified Salaries              | 411,116           | 34,260         | 34,260         | 34,260         | 34,260         | 34,260         | 34,260         | 34,260         | 34,260         | 34,260         | 34,260         | 34,260         | 34,260         | -              | 411,116          |
| Benefits                         | 624,397           | 9,505          | 55,899         | 55,899         | 55,899         | 55,899         | 55,899         | 55,899         | 55,899         | 55,899         | 55,899         | 55,899         | 55,899         | -              | 624,397          |
| Books & Supplies                 | 446,098           | 4,000          | 37,175         | 100,000        | 60,000         | 60,000         | 37,175         | 24,625         | 24,625         | 24,625         | 24,625         | 24,625         | 24,625         | -              | 446,098          |
| Services & Operations            | 1,003,111         | 83,593         | 83,593         | 83,593         | 83,593         | 83,593         | 83,593         | 83,593         | 83,593         | 83,593         | 83,593         | 83,593         | 83,593         | -              | 1,003,111        |
| Capital Outlay                   | 14,539            | 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 Outgo                      | 904,950           | 75,413         | 75,413         | 75,413         | 75,413         | 75,413         | 75,413         | 75,413         | 75,413         | 75,413         | 75,413         | 75,413         | 75,413         | -              | 904,950          |
| <b>TOTAL EXPENSES</b>            | <b>5,243,643</b>  | <b>207,981</b> | <b>454,771</b> | <b>517,597</b> | <b>477,597</b> | <b>477,597</b> | <b>454,771</b> | <b>442,221</b> | <b>442,221</b> | <b>442,221</b> | <b>442,221</b> | <b>442,221</b> | <b>442,221</b> | <b>-</b>       | <b>5,243,643</b> |
| OTHER CASH INFLOWS/OUTFLOWS      |                   |                |                |                |                |                |                |                |                |                |                |                |                |                |                  |
| Accounts Receivable (net change) |                   | 307,439        | 307,439        | -              | -              | -              | -              | -              | -              | -              | -              | -              | -              | -              | 614,878          |
| Net Change in Payables           |                   | (150,726)      | -              | -              | -              | -              | -              | -              | -              | -              | -              | -              | -              | -              | (150,726)        |
| Fixed Asset Acquisitions         |                   | 1,212          | 1,212          | 1,212          | 1,212          | 1,212          | 1,212          | 1,212          | 1,212          | 1,212          | 1,212          | 1,212          | 1,212          | -              | 14,544           |
| Other Inflows/(Outflows)         |                   | 300,000        | -              | -              | -              | -              | -              | -              | -              | -              | -              | -              | -              | -              | 300,000          |
| <b>NET INFLOWS/OUTFLOWS</b>      |                   | <b>457,925</b> | <b>308,651</b> | <b>1,212</b>   | <b>1,212</b>   | <b>1,212</b>   | <b>1,212</b>   | <b>1,212</b>   | <b>1,212</b>   | <b>1,212</b>   | <b>1,212</b>   | <b>1,212</b>   | <b>1,212</b>   |                |                  |
| <b>ENDING CASH BALANCE</b>       |                   | <b>787,706</b> | <b>942,462</b> | <b>926,892</b> | <b>920,565</b> | <b>826,720</b> | <b>771,872</b> | <b>800,920</b> | <b>743,922</b> | <b>888,443</b> | <b>960,482</b> | <b>945,003</b> | <b>945,903</b> |                |                  |
| Days Cash On Hand                |                   | 55             | 66             | 65             | 64             | 58             | 54             | 56             | 52             | 62             | 67             | 66             | 66             |                |                  |

**Contra Costa School of Performing Arts  
2024-25 July Budget  
2025-26 Cash Flow**

| Description                      | 2025-26 Budget   | July             | August           | September        | October          | November       | December       | January        | February       | March            | April            | May              | June             | Accruals       | Total For Year   |
|----------------------------------|------------------|------------------|------------------|------------------|------------------|----------------|----------------|----------------|----------------|------------------|------------------|------------------|------------------|----------------|------------------|
| BEGINNING CASH                   |                  | 945,903          | 1,152,373        | 1,002,430        | 1,002,918        | 1,015,815      | 932,986        | 892,251        | 943,536        | 897,244          | 1,066,866        | 1,160,787        | 1,158,980        |                |                  |
| CASH INFLOWS                     |                  |                  |                  |                  |                  |                |                |                |                |                  |                  |                  |                  |                |                  |
| REVENUES                         |                  |                  |                  |                  |                  |                |                |                |                |                  |                  |                  |                  |                |                  |
| LCFF State Aid                   | 2,475,571        | 122,993          | 122,993          | 221,387          | 221,387          | 221,387        | 221,387        | 221,387        | 224,530        | 224,530          | 224,530          | 224,530          | 224,530          | -              | 2,475,571        |
| Education Protection Account     | 69,750           | -                | -                | 17,327           | -                | -              | 17,327         | -              | -              | 17,548           | -                | -                | 17,548           | -              | 69,750           |
| Prior Year Adjustments           | -                | -                | -                | -                | -                | -              | -              | -              | -              | -                | -                | -                | -                | -              | -                |
| In-Lieu-Of Property Taxes        | 1,834,918        | -                | 145,861          | 218,792          | 109,396          | 109,396        | 109,396        | 109,396        | 109,396        | 307,761          | 153,881          | 153,881          | 153,881          | 153,881        | 1,834,918        |
| Federal Title Revenues           | 382,909          | 95,727           | -                | -                | 95,727           | -              | -              | 95,727         | -              | -                | 95,727           | -                | -                | -              | 382,909          |
| Other Federal Revenues           | -                | -                | -                | -                | -                | -              | -              | -              | -              | -                | -                | -                | -                | -              | -                |
| State Special Education          | 748,816          | 37,441           | 37,441           | 67,393           | 67,393           | 67,393         | 67,393         | 67,393         | 62,401         | 62,401           | 62,401           | 62,401           | 62,401           | 24,961         | 748,816          |
| Other State Revenues             | -                | -                | -                | -                | -                | -              | -              | -              | -              | -                | -                | -                | -                | -              | -                |
| Local Revenues                   | 241,435          | 20,120           | 20,120           | 20,120           | 20,120           | 20,120         | 20,120         | 20,120         | 20,120         | 20,120           | 20,120           | 20,120           | 20,120           | -              | 241,435          |
| <b>TOTAL REVENUES</b>            | <b>5,753,399</b> | <b>276,280</b>   | <b>326,415</b>   | <b>545,019</b>   | <b>514,023</b>   | <b>418,296</b> | <b>435,623</b> | <b>514,023</b> | <b>416,447</b> | <b>632,361</b>   | <b>556,659</b>   | <b>460,932</b>   | <b>478,480</b>   | <b>178,841</b> | <b>5,753,399</b> |
| EXPENDITURES                     |                  |                  |                  |                  |                  |                |                |                |                |                  |                  |                  |                  |                |                  |
| Certificated Salaries            | 1,942,335        | -                | 176,576          | 176,576          | 176,576          | 176,576        | 176,576        | 176,576        | 176,576        | 176,576          | 176,576          | 176,576          | 176,576          | -              | 1,942,335        |
| Classified Salaries              | 419,338          | 34,945           | 34,945           | 34,945           | 34,945           | 34,945         | 34,945         | 34,945         | 34,945         | 34,945           | 34,945           | 34,945           | 34,945           | -              | 419,338          |
| Benefits                         | 677,632          | 10,315           | 60,665           | 60,665           | 60,665           | 60,665         | 60,665         | 60,665         | 60,665         | 60,665           | 60,665           | 60,665           | 60,665           | -              | 677,632          |
| Books & Supplies                 | 484,078          | 4,341            | 40,340           | 108,514          | 65,108           | 65,108         | 40,340         | 26,721         | 26,721         | 26,721           | 26,721           | 26,721           | 26,721           | -              | 484,078          |
| Services & Operations            | 1,058,864        | 88,239           | 88,239           | 88,239           | 88,239           | 88,239         | 88,239         | 88,239         | 88,239         | 88,239           | 88,239           | 88,239           | 88,239           | -              | 1,058,864        |
| Capital Outlay                   | 14,539           | 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 Outgo                      | 892,575          | 74,381           | 74,381           | 74,381           | 74,381           | 74,381         | 74,381         | 74,381         | 74,381         | 74,381           | 74,381           | 74,381           | 74,381           | -              | 892,575          |
| <b>TOTAL EXPENSES</b>            | <b>5,489,362</b> | <b>213,432</b>   | <b>476,357</b>   | <b>544,531</b>   | <b>501,126</b>   | <b>501,126</b> | <b>476,357</b> | <b>462,739</b> | <b>462,739</b> | <b>462,739</b>   | <b>462,739</b>   | <b>462,739</b>   | <b>462,739</b>   | <b>-</b>       | <b>5,489,362</b> |
| OTHER CASH INFLOWS/OUTFLOWS      |                  |                  |                  |                  |                  |                |                |                |                |                  |                  |                  |                  |                |                  |
| Accounts Receivable (net change) |                  | 143,622          | -                | -                | -                | -              | -              | -              | -              | -                | -                | -                | -                | -              | 143,622          |
| Net Change in Payables           |                  | -                | -                | -                | -                | -              | -              | -              | -              | -                | -                | -                | -                | -              | -                |
| Fixed Asset Acquisitions         |                  | -                | -                | -                | -                | -              | -              | -              | -              | -                | -                | -                | -                | -              | -                |
| Other Inflows/(Outflows)         |                  | -                | -                | -                | -                | -              | -              | -              | -              | -                | -                | -                | -                | -              | -                |
| <b>NET INFLOWS/OUTFLOWS</b>      |                  | <b>143,622</b>   | <b>-</b>         | <b>-</b>         | <b>-</b>         | <b>-</b>       | <b>-</b>       | <b>-</b>       | <b>-</b>       | <b>-</b>         | <b>-</b>         | <b>-</b>         | <b>-</b>         | <b>-</b>       | <b>-</b>         |
| <b>ENDING CASH BALANCE</b>       |                  | <b>1,152,373</b> | <b>1,002,430</b> | <b>1,002,918</b> | <b>1,015,815</b> | <b>932,986</b> | <b>892,251</b> | <b>943,536</b> | <b>897,244</b> | <b>1,066,866</b> | <b>1,160,787</b> | <b>1,158,980</b> | <b>1,174,721</b> |                |                  |
| <b>Days Cash On Hand</b>         |                  | <b>80</b>        | <b>70</b>        | <b>70</b>        | <b>71</b>        | <b>65</b>      | <b>62</b>      | <b>66</b>      | <b>63</b>      | <b>74</b>        | <b>81</b>        | <b>81</b>        | <b>82</b>        |                |                  |

**Contra Costa School of Performing Arts  
2024-25 July Budget  
2026-27 Cash Flow**

| Description                      | 2026-27 Budget   | July             | August           | September        | October          | November         | December         | January          | February         | March            | April            | May              | June             | Accruals       | Total For Year   |
|----------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|----------------|------------------|
| BEGINNING CASH                   |                  | 1,174,721        | 1,256,863        | 1,110,283        | 1,129,325        | 1,164,857        | 1,095,836        | 1,072,178        | 1,149,371        | 1,120,079        | 1,321,095        | 1,443,806        | 1,461,964        |                |                  |
| CASH INFLOWS                     |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                |                  |
| REVENUES                         |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                |                  |
| LCFF State Aid                   | 2,781,496        | 138,192          | 138,192          | 248,745          | 248,745          | 248,745          | 248,745          | 248,745          | 252,277          | 252,277          | 252,277          | 252,277          | 252,277          | -              | 2,781,496        |
| Education Protection Account     | 74,400           | -                | -                | 18,482           | -                | -                | 18,482           | -                | -                | 18,718           | -                | -                | 18,718           | -              | 74,400           |
| Prior Year Adjustments           | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | -              | -                |
| In-Lieu-Of Property Taxes        | 1,957,246        | -                | 155,586          | 233,378          | 116,689          | 116,689          | 116,689          | 116,689          | 116,689          | 328,279          | 164,139          | 164,139          | 164,139          | 164,139        | 1,957,246        |
| Federal Title Revenues           | 418,213          | 104,553          | -                | -                | 104,553          | -                | -                | 104,553          | -                | -                | 104,553          | -                | -                | -              | 418,213          |
| Other Federal Revenues           | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | -              | -                |
| State Special Education          | 819,572          | 40,979           | 40,979           | 73,761           | 73,761           | 73,761           | 73,761           | 73,761           | 68,298           | 68,298           | 68,298           | 68,298           | 68,298           | 27,319         | 819,572          |
| Other State Revenues             | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | -              | -                |
| Local Revenues                   | 241,435          | 20,120           | 20,120           | 20,120           | 20,120           | 20,120           | 20,120           | 20,120           | 20,120           | 20,120           | 20,120           | 20,120           | 20,120           | -              | 241,435          |
| <b>TOTAL REVENUES</b>            | <b>6,292,362</b> | <b>303,843</b>   | <b>354,876</b>   | <b>594,487</b>   | <b>563,869</b>   | <b>459,316</b>   | <b>477,797</b>   | <b>563,869</b>   | <b>457,384</b>   | <b>687,691</b>   | <b>609,387</b>   | <b>504,834</b>   | <b>523,552</b>   | <b>191,458</b> | <b>6,292,362</b> |
| EXPENDITURES                     |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                |                  |
| Certificated Salaries            | 2,047,296        | -                | 186,118          | 186,118          | 186,118          | 186,118          | 186,118          | 186,118          | 186,118          | 186,118          | 186,118          | 186,118          | 186,118          | -              | 2,047,296        |
| Classified Salaries              | 462,725          | 38,560           | 38,560           | 38,560           | 38,560           | 38,560           | 38,560           | 38,560           | 38,560           | 38,560           | 38,560           | 38,560           | 38,560           | -              | 462,725          |
| Benefits                         | 734,391          | 11,179           | 65,746           | 65,746           | 65,746           | 65,746           | 65,746           | 65,746           | 65,746           | 65,746           | 65,746           | 65,746           | 65,746           | -              | 734,391          |
| Books & Supplies                 | 525,368          | 4,711            | 43,781           | 117,770          | 70,662           | 70,662           | 43,781           | 29,001           | 29,001           | 29,001           | 29,001           | 29,001           | 29,001           | -              | 525,368          |
| Services & Operations            | 1,112,190        | 92,683           | 92,683           | 92,683           | 92,683           | 92,683           | 92,683           | 92,683           | 92,683           | 92,683           | 92,683           | 92,683           | 92,683           | -              | 1,112,190        |
| Capital Outlay                   | 14,539           | 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 Outgo                      | 880,275          | 73,356           | 73,356           | 73,356           | 73,356           | 73,356           | 73,356           | 73,356           | 73,356           | 73,356           | 73,356           | 73,356           | 73,356           | -              | 880,275          |
| <b>TOTAL EXPENSES</b>            | <b>5,776,784</b> | <b>221,701</b>   | <b>501,456</b>   | <b>575,445</b>   | <b>528,337</b>   | <b>528,337</b>   | <b>501,456</b>   | <b>486,676</b>   | <b>486,676</b>   | <b>486,676</b>   | <b>486,676</b>   | <b>486,676</b>   | <b>486,676</b>   | <b>-</b>       | <b>5,776,784</b> |
| OTHER CASH INFLOWS/OUTFLOWS      |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                |                  |
| Accounts Receivable (net change) |                  | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | -              | -                |
| Net Change in Payables           |                  | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | -              | -                |
| Fixed Asset Acquisitions         |                  | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | -              | -                |
| Other Inflows/(Outflows)         |                  | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | -              | -                |
| <b>NET INFLOWS/OUTFLOWS</b>      |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                |                  |
| <b>ENDING CASH BALANCE</b>       |                  | <b>1,256,863</b> | <b>1,110,283</b> | <b>1,129,325</b> | <b>1,164,857</b> | <b>1,095,836</b> | <b>1,072,178</b> | <b>1,149,371</b> | <b>1,120,079</b> | <b>1,321,095</b> | <b>1,443,806</b> | <b>1,461,964</b> | <b>1,498,841</b> |                |                  |
| Days Cash On Hand                |                  | 88               | 77               | 79               | 81               | 76               | 75               | 80               | 78               | 92               | 101              | 102              | 105              |                |                  |

## CoCoSPA Budget Narrative & Initiatives 2024-25



### 24-25 Budget Narrative

| Cut           | Amount              | Rationale   |
|---------------|---------------------|---|
| Staff         | Approx \$ 404,000   | With enrollment at 350, each class would have an enrollment of 25 + students which would be 14-15 teachers.   |
| 4000s & 5000s | Approx \$426,297.32 | <ul style="list-style-type: none"> <li>• Many are staff expenses for materials which will be fundraised with Ensemble/PTO.</li> <li>• Others are covered through fundraising efforts with each art department and will be accounted for separately.</li> <li>• We also cut out the CBO expense as well as other facility costs and materials and supplies.</li> <li>• Additionally reaching out to tech vendor to get e-rate on technology. Looking for sample materials for curriculum from the county and other vendors.</li> <li>• Lastly, using outside vendor for custodial and reducing hours.</li> </ul> |

### Budget Initiatives: Financial Support

- Cuts to staff to reduce payroll costs.
  - Non-renewal: Supervisor of Enrollment & Community Engagement
  - Non-renewal: Custodian (moving back to outside vendor)
  - Not hiring PE FTE (spread among other staff)
- Employee retention credit (ERC) timeline estimates a delivery by the end of 2024. This sum is a little over \$800,00.
- Reducing overhead costs for custodial upkeep and materials in supply through contractors.
  - Estimates TBD
- Working with our Parent Teacher Organization/Ensemble to increase overall fundraising activities and events for the school.
  - Goal to raise \$100,000 for programs
- Enlisting parent support to research and apply for federal, state, local, and private grants. Group of 5 parents have expressed interest and are meeting to canvas area and determine needs overall.

### Budget Initiatives: Enrollment

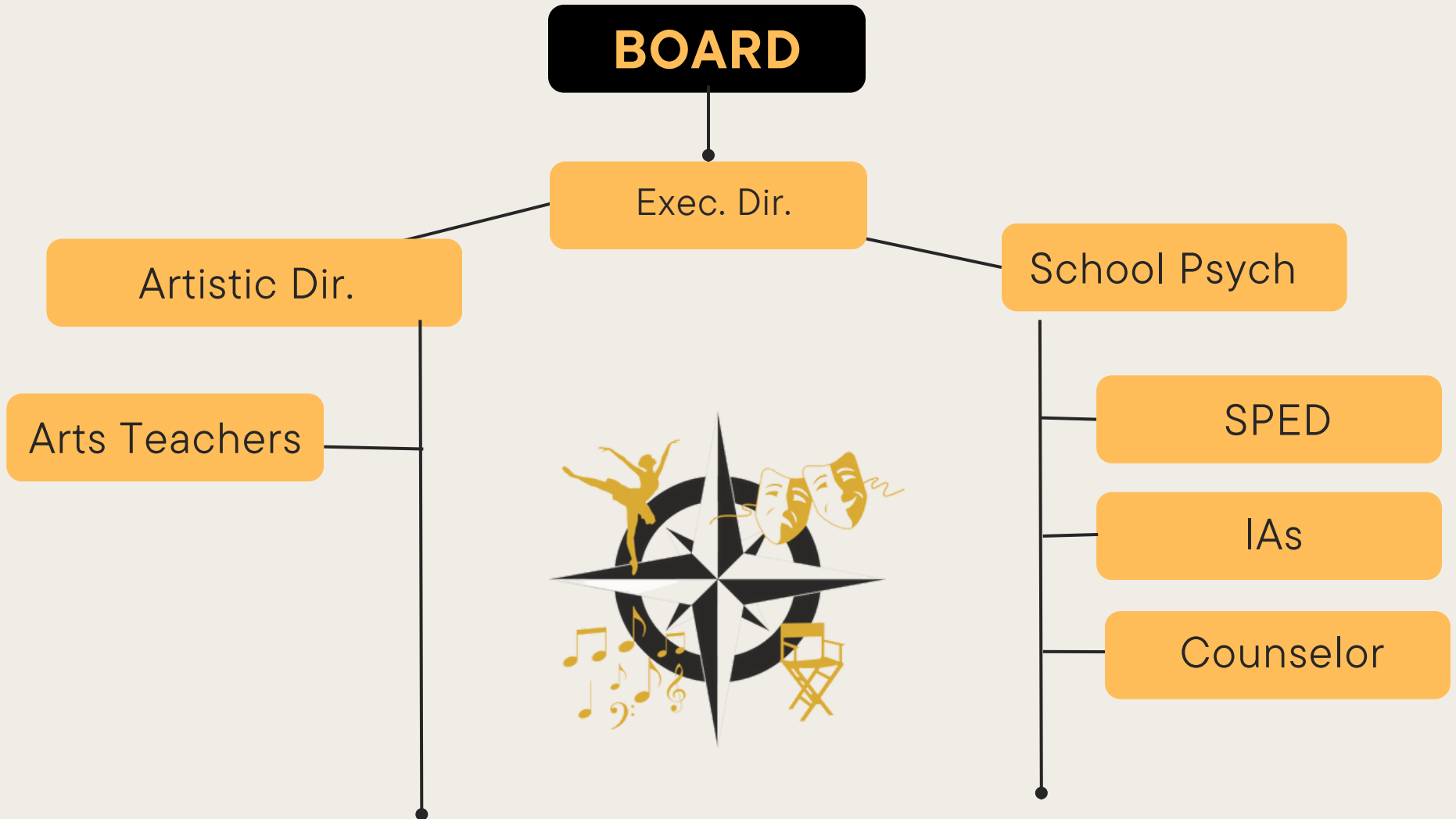
- Goal to increase enrollment by 25 more students before 8/1. Potential revenue of \$375,000 but will offset any attrition.
- Community Partnerships with the Leshner Center, CalShakes, and CA Symphony to expand our outreach and name recognition.

- Community representation at local events (Clayton Pride, KidFest, Fiesta Cultural at the Lesher, Family Day at the Lesher, Diablo Farmer's Market, Walnut Creek Art & Wine). Staff involvement at all.
  - Use of QR code on flyers to gather names just for information
  - Jr Catering has loaned us Bennigna Morales to help with recruitment efforts, flyers, events, and talking to families from San Ramon to Brentwood.
- Meeting with Walnut Creek Mayor Loella Haskew, to determine ways the city can support CoCoSPA and the arts.
- Enlisting the help of parents and staff to spread the word and increase enrollment.
  - Online review campaigns on GreatSchools, Niche, Google Reviews, Yelp
- Work with Mariposa Consulting on strategic campaigns and marketing collateral to increase enrollment.
  - \$10K to \$50K investment from the Rosemawr.

### **Budget Initiatives: Academic**

- Investing in new curriculum for math to increase results and align with iReady assessment and intervention platform.
  - iReady Math - Core Math Program for 6-8
    - Worktext \$14.50 each (\$2,900 for 200 books)
- Targeted staff professional development in the high-needs areas of middle school math.
  - Work with CCCOE Math Sub-Committee for [training](#) with Coordinator Christen Northrop
- In addition to math, continued partnerships with the Contra Costa County Office of Education for support with ELA and English Learners through staff training and resources.
  - Continued use of Jennifer Servallo's Reading and Writing Strategies. We received professional development on this series in 22-23.
- Implement a high school and middle school-specific support model with a Middle School Director responsible for coaching teachers, data analysis, increased rigor, content and standards alignment, and student engagement and retention. A similar model will also be implemented for high school. This was recommendation from Tom Torkelson - SMART.
- Use of intervention models such as IXL to support knowledge gaps in ELA and Math.
  - Cost may be prohibitive but looking at free license options
- Structured support time on Wednesdays for small intervention groups and use of resources.
- Common planning time for middle school teachers to work on reviewing data and implementing instructional changes based on student need.
- Vertical alignment with middle school teachers to make sure skills are being taught and reviewed throughout the year.

# CoCoSPA Organization Chart 2024 - 2025



# CoCoSPA Organization Chart 2024 - 2025

**BOARD**

Exec. Dir.

Middle School Director

Assistant Principal

MS English

MS Soc. Sci

MS Math

MS Science

PE Teachers

HS Science

HS Math

HS English

HS History

HS Spanish



# CocoSPA Organization Chart 2024 - 2025

