



# Contra Costa School of Performing Arts

## Board Meeting

---

### Date and Time

Tuesday September 10, 2024 at 5:30 PM PDT

### Location

2730 Mitchell Drive  
Walnut Creek, CA 94598

---

Download options [More](#)

Share As: Draft Final Packet Ready

[PUBLIC](#)

Contra Costa School of Performing Arts

### Board Meeting

### Date and Time:

Tuesday, September 10, 2024 at 5:30 PM PDT

### Location:

1719 West Street, Concord, CA 94521

Google Meet Link: CCSPA/ChartHouse Board of Directors Meeting

Video call link: <https://meet.google.com/nkf-yvbi-bxv>

---

The public may address the Board regarding any item within the jurisdiction of the Board of Directors of ChartHouse Public Schools. To ensure an orderly meeting and an equal opportunity for each speaker, persons wishing to address the Board must fill out a speaker’s card. Cards should be turned into the Board Chair/Vice Chairperson prior to the Call to Order. Speakers will be given three minutes for items on the agenda, and two minutes for items not on the agenda. When translation services are utilized to support the participation of a primary Speaker, the translator will be afforded the same duration of time as the primary Speaker. Time may not be yielded to other speakers. In compliance with the Brown Act, the Board may listen to comments from speakers and provide direction to staff, but may not engage in discussion or take action on items that are not already on the agenda.

All Board agendas and minutes will be published at cocospa.org. Any disclosable public records related to an open session Board meeting agenda item and distributed by staff to a majority of the Board of Directors shall be available for public inspection.

The Board of Directors will provide reasonable accommodations for persons with disabilities planning to attend Board meetings so long as notice is provided at least one hour prior to the start of the meeting by contacting the Executive Director’s Office at (925) 235-1130.

**Agenda**

	Purpose	Presenter	Time
<b>I. Opening Items</b>			<b>5:30 PM</b>
<b>A.</b> Call the Meeting to Order		Heather Vega	1 m
<b>B.</b> Record Attendance		Callie Tirlia	1 m
<b>C.</b> Establish a Quorum		Heather Vega	1 m
<b>D.</b> Agenda Review and Adoption		Heather Vega	1 m
The Board will review the agenda and adopt as presented or take action to change the order of items.			
<b>II. Closed Session</b>			<b>5:34 PM</b>
<b>A.</b> Public Employee Discipline/Dismissal Release	Vote	Catherine Foster	10 m
<b>III. Reconvene to Open Session</b>			<b>5:44 PM</b>
<b>A.</b> Report out on Action Taken in Closed Session	Discuss	Heather Vega	5 m

	Purpose	Presenter	Time
<b>IV. Public Comments</b>			<b>5:49 PM</b>
<p>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.</p> <p>Speakers will be given three (3) minutes for items <i>on</i> the agenda, and two (2) minutes for items <i>not</i> 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.</p>			
<b>A. Items on the Agenda</b>	FYI	Heather Vega	5 m
Public Comment regarding items on the agenda.			
<b>B. Items Not on the Agenda</b>	FYI	Heather Vega	5 m
Public Comment regarding items not on the agenda.			
<b>V. Consent Agenda</b>			<b>5:59 PM</b>
<p>Items listed under the Consent Agenda are considered routine and will be approved by a single motion. There will be no separate discussion of these items; however, any item may be removed from the Consent Agenda upon the request of a member of the Board or Executive Director and acted upon separately.</p>			
<b>A. Consent Agenda Items</b>	Vote	Heather Vega	5 m
Minutes for the August 15, 2024 Financial Committee meeting			
Minutes for the August 20, 2024 meeting			
<b>VI. Finance</b>			<b>6:04 PM</b>
<b>A. Unaudited Financial Report</b>	Vote	Debbie Howard, Catherine Foster	20 m
Review the unaudited actuals for 23-24. Vote on the report.			

	Purpose	Presenter	Time
<b>VII. Other Business</b>			<b>6:24 PM</b>
<b>A. Executive Summary</b>	Discuss	Catherine Foster, Candice Phillips	5 m
<p>The Executive Director will provide an update on enrollment, attendance, academic progress, safety and culture as well as other matters and needs.</p>			
<b>VIII. Board Updates</b>			<b>6:29 PM</b>
<b>A. Comments from Board Members</b>	FYI	Heather Vega	20 m
<p>Board members give updates on activities that have been supporting the school.</p>			
<b>B. Future Agenda Items</b>	Discuss	Heather Vega	10 m
<p>Items for future meetings.</p>			
<b>IX. Closing Items</b>			<b>6:59 PM</b>
<b>A. Adjourn Meeting</b>	Vote		

# Coversheet

## Consent Agenda Items

**Section:** V. Consent Agenda  
**Item:** A. Consent Agenda Items  
**Purpose:** Vote  
**Submitted by:**  
**Related Material:** 2024\_08\_15\_finance\_committee\_meeting\_minutes.pdf  
2024\_08\_20\_board\_meeting\_minutes (1).pdf

DRAFT



# Contra Costa School of Performing Arts

## Minutes

### Finance Committee Meeting

---

#### Date and Time

Thursday August 15, 2024 at 12:00 PM

---

*The committee will meet virtually at: <https://meet.google.com/azc-hbjt-vmi>*

*The public may address the committee 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 committee must fill out a speaker's card. Cards should be turned into the Committee Chair 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 committee 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 committee agendas and minutes will be published at [cocospa.org](http://cocospa.org). Any disclosable public records related to an open session committee meeting agenda item and distributed by staff to a majority of the Board of Directors shall be available for public inspection.*

*The committee will provide reasonable accommodations for persons with disabilities planning to attend committee meetings so long as notice is provided one hour prior to the start of the meeting by contacting the Executive Director's Office at (925) 235-1130.*

---

#### Committee Members Present

## **Committee Members Absent**

*None*

## **Guests Present**

C. Foster (remote), H. Vega (remote)

---

## **I. Opening Items**

### **A. Record Attendance and Guests**

### **B. Call the Meeting to Order**

## **II. Discussion Items**

### **A. Finance Committee Goals**

Discussed setting two goals:

- Ensuring a balanced budget
- Beginning to build a reserve

The committee agreed to these goals

### **B. July Budget**

Discussed the July report

- Requested Debbie update projections with suggested cuts to inform reduced spending
- Catherine will update request for bridge loan
- Candice is renegotiating agreements
- Committee will continue to monitor funding opportunities
- Catherine will share cuts with fundraising to inform priorities

Committee will closely monitor spending going forward only adding if revenues increase

## **III. Closing Items**

### **A. Adjourn Meeting**

There being no further business to be transacted, and upon motion duly made, seconded and approved, the meeting was adjourned at 12:47 PM.

Respectfully Submitted,  
H. Vega

DRAFT



# Contra Costa School of Performing Arts

## Minutes

### Board Meeting

---

#### Date and Time

Tuesday August 20, 2024 at 5:30 PM

#### Location

2730 Mitchell Drive  
Walnut Creek, CA 94598

Download options [More](#)

Share As: Draft Final Packet Ready

[PUBLIC](#)

Contra Costa School of Performing Arts

#### Board Meeting

#### Date and Time:

Tuesday, August 20, 2024 at 5:30 PM PDT

#### Location:

4229 20th Street  
San Francisco, CA 94114

Google Meet Link: CCSPA/ChartHouse Board of Directors Meeting

Video call link: <https://meet.google.com/nkf-yvbi-bxv>



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.

---

**Directors Present**

H. Vega, J. Bridge, L. McPhatter-Harris, M. Hennessy (remote), S. Kulak

**Directors Absent**

G. Ponikvar

**Ex Officio Members Present**

C. Foster

**Non Voting Members Present**

C. Foster

**Guests Present**

C. Tirlia

---

**I. Opening Items****A. Call the Meeting to Order**

H. Vega called a meeting of the board of directors of Contra Costa School of Performing Arts to order on Tuesday Aug 20, 2024 at 5:37 PM.

**B.**

## **Record Attendance**

### **C. Establish a Quorum**

Established Quorum at 5:38pm by Heather Vega

### **D. Agenda Review and Adoption**

S. Kulak made a motion to accept the agenda as amended.

J. Bridge seconded the motion.

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

#### **Roll Call**

S. Kulak	Aye
J. Bridge	Aye
L. McPhatter-Harris	Aye
H. Vega	Aye
G. Ponikvar	Absent
M. Hennessy	Aye

## **II. Reconvene to Open Session**

### **A. Report out on Action Taken in Closed Session**

Reconvening at 6:19pm.

The board approved item A. Public Employee Discipline/Dismissal Release

## **III. Public Comments**

### **A. Items on the Agenda**

No public comments for items on the agenda were discussed at this time.

### **B. Items Not on the Agenda**

No public comments for items not on the agenda were discussed at this time.

## **IV. Consent Agenda**

### **A. Consent Agenda Items**

The minutes for 07-23-2024 need to be edited as follows

-Jennifer Bridge's name needs to be edited to be spelt correctly(Jenn is with two n's).

-The meeting needs to be closed out by Heather Vega rather than Lynna McPhatter-Harris

L. McPhatter-Harris made a motion to approve the minutes from Board Meeting on 07-23-24.

J. Bridge seconded the motion.

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

**Roll Call**

G. Ponikvar	Absent
H. Vega	Aye
S. Kulak	Aye
L. McPhatter-Harris	Aye
J. Bridge	Aye
M. Hennessy	Aye

**V. Committee Reports**

**A. Financial Committee Report**

No action was taken during this time

**VI. Finance**

**A. Financial Report**

Debbie Howard presented the financial report.

**B. Contract Updates**

Catherine presented the Elevate k-12 integrated teaching platform.

L. McPhatter-Harris made a motion to Approve the Elevate K-12 Proposal.

S. Kulak seconded the motion.

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

**Roll Call**

J. Bridge	Aye
S. Kulak	Aye
G. Ponikvar	Absent
M. Hennessy	Aye
H. Vega	Aye
L. McPhatter-Harris	Aye

**C. Loan Agreement**

Catherine presented the revisions for the loan agreement.

S. Kulak made a motion to approve that the Executive director is authorized to negotiate and finalize terms of the transaction documents with counsel and Rosemawr.

J. Bridge seconded the motion.

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

**Roll Call**

J. Bridge	Aye
S. Kulak	Aye
G. Ponikvar	Absent

**Roll Call**

L. McPhatter-Harris Aye  
H. Vega Aye  
M. Hennessy Aye

**VII. Other Business**

**A. Executive Summary**

Catherine presented the Executive Summary to the board.

Current enrollment is 297 students.

Attendance rate: 98%

Catherine discussed enrollment and fiscal sustainability.

Catherine informed the board of the school's current climate and culture.

Catherine presented the academic achievements that students have been able to successfully achieve so far during the school year.

Catherine presented the month events coming up for the school.

**B. Salary Schedule Revision for 24-25**

Catherine presented the revised salary schedule for 24-25 which includes two new columns for "Assistant Education Specialist" and "After School Program Coordinator".

Catherine also presented hourly columns to equate prorated salaries for part-time people.

L. McPhatter-Harris made a motion to approve the revised 24-25 salary schedule.

S. Kulak seconded the motion.

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

**Roll Call**

S. Kulak Aye  
M. Hennessy Aye  
H. Vega Aye  
L. McPhatter-Harris Aye  
G. Ponikvar Absent  
J. Bridge Aye

**C. Independent Study Extension**

Catherine presented a new program proposal for independent study opportunities to help support enrollment.

L. McPhatter-Harris made a motion to approve the independent study extension proposal.

S. Kulak seconded the motion.

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

**Roll Call**

G. Ponikvar	Absent
M. Hennessy	Aye
H. Vega	Aye
S. Kulak	Aye
L. McPhatter-Harris	Aye
J. Bridge	Aye

**D. Revision to Executive Director Contract Date**

Catherine presented out her contract currently states starting July 2024 through July 2025. It should say July 2024 through June 2025.

S. Kulak made a motion to approve the revision to Executive Director Contract Date.

L. McPhatter-Harris seconded the motion.

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

**Roll Call**

S. Kulak	Aye
H. Vega	Aye
J. Bridge	Aye
L. McPhatter-Harris	Aye
G. Ponikvar	Absent
M. Hennessy	Aye

**E. Revision to Board Meetings**

Debbie Howard has asked to propose a board meeting change from September 17th, 2024 to September 10th, 2024.

No action was taken during this time.

**VIII. Closing Items**

**A. Adjourn Meeting**

There being no further business to be transacted, and upon motion duly made, seconded and approved, the meeting was adjourned at 7:16 PM.

Respectfully Submitted,  
H. Vega

# Coversheet

## Unaudited Financial Report

**Section:** VI. Finance  
**Item:** A. Unaudited Financial Report  
**Purpose:** Vote  
**Submitted by:**  
**Related Material:** CoCoSPA FY2023-24 Unaudited Actuals v1 .pdf



# Contra Costa School of Performing Arts

## 2023-24 Unaudited Actuals



## Contra Costa School of Performing Arts 2023-24 Unaudited Actuals - Summary Analysis



### SUMMARY OF RESULTS

This 2023-24 Unaudited Actuals update projects a budget deficit of (\$1,107,324).

This will allow Contra Costa School of Performing Arts to end this fiscal year with a balance of (\$1,165,007), which is -18.0% of annual expenditures.

### SIGNIFICANT CHANGES IN REVENUE (Total Change from Prior = increase of \$314,320, or 6.2% of prior revenues)

**LCFF Entitlement:** These "Local Control Funding Formula" revenues are the primary funding source for the school.

LCFF Entitlement projected revenues are (\$159) lower than in the prior cycle.

**Federal Revenues:** This consists of one-time federal stimulus (ESSER), Title I-IV (ESSA), federal special education (IDEA), and federal food programs (NSLP).

Federal Revenues are projected at \$8,968 higher than in the prior cycle due to adjusted Federal Lunch Reimbursements.

**Other State Revenues:** These are the non-LCFF state revenues such as Lottery and ELOP.

Other State Revenues are projected at \$257,368 higher than in the prior cycle mainly due to adjusted State Lunch Reimbursements.

**Other Local Revenues:** This category is primarily fundraising revenue, but includes any non-LCFF local revenue sources.

Other Local Revenues are projected at \$48,143 higher than in the prior cycle due to fundraising activities.

### SIGNIFICANT CHANGES IN EXPENSES (Total Change from Prior = increase of \$500,620, or 8.4% of prior expenses)

**Salaries and Benefits:** This includes all employee pay, plus benefits such as retirement, healthcare, Medicare, Social Security, etc.

Salaries and Benefits costs are \$202,519 higher than in the prior cycle.

**Books & Supplies:** This category includes textbooks, computers, supplies, and other instructional and non-instructional materials and equipment.

Books & Supplies costs are projected at \$44,917 higher than in the prior cycle.

**Services & Operating Expenses:** These include all contracted services as well as travel, insurance, rent, legal costs, and other service-related expenses.

Services & Operating costs are projected to be \$1,130,393 higher than in the prior cycle to reflect year-end ASC842 entry.

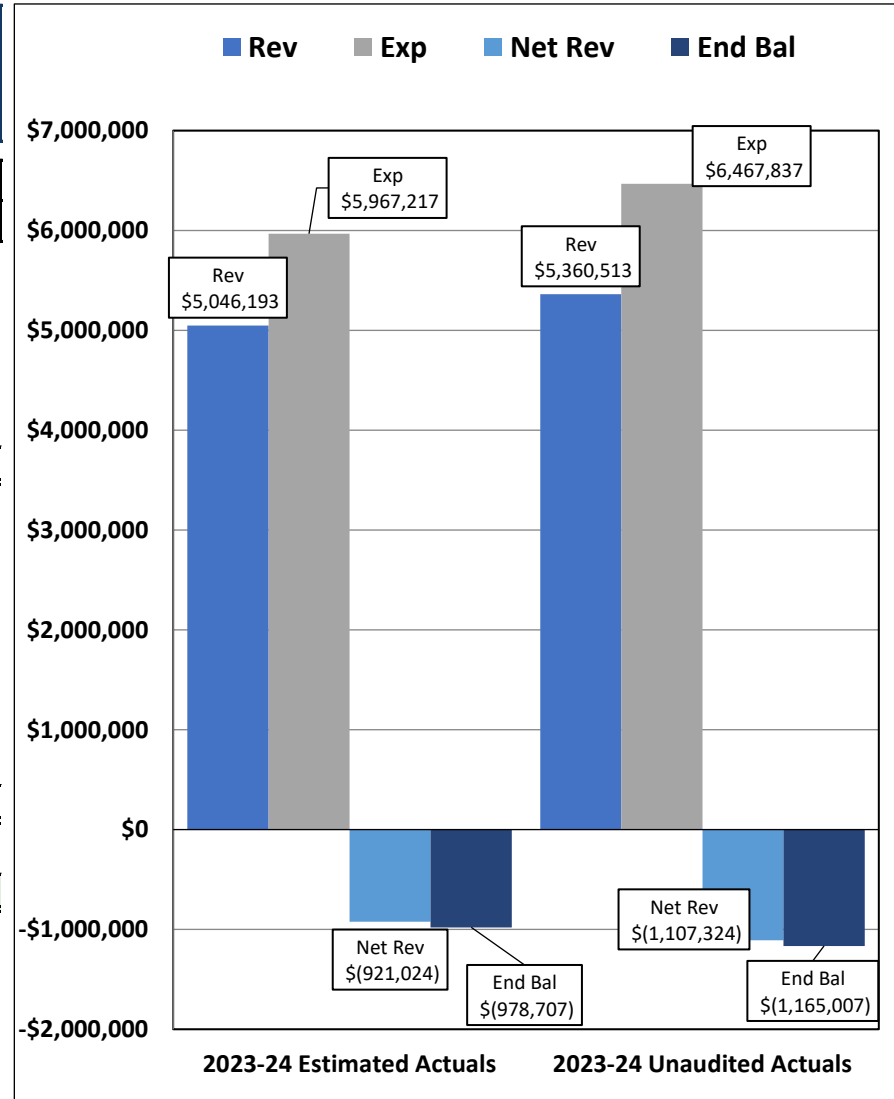
**Depreciation, Capital Outlay, and Other Outgo:** This category includes depreciation on fixed assets and interest on long-term debt.

These costs are projected at (\$877,209) lower than in the prior, reflecting updated year-end ASC842 entry.



## Contra Costa School of Performing Arts 2023-24 Unaudited Actuals BUDGET SUMMARY

	2023-24 Estimated Actuals	2023-24 Unaudited Actuals
<b>Projected Enrollment:</b>	<b>351</b>	<b>361</b>
<b>Projected P-2 ADA:</b>	<b>327.77</b>	<b>327.78</b>
<b>Revenues:</b>		
General Purpose Entitlement	\$ 3,934,772	\$ 3,934,613
Federal Revenue	233,633	242,600
Other State Revenue	711,052	968,421
Other Local Revenue	166,736	214,879
<b>TTL Revenues</b>	<b>\$ 5,046,193</b>	<b>\$ 5,360,513</b>
<b>Expenditures:</b>		
Certificated Salaries	\$ 1,862,553	\$ 1,954,500
Non-Certificated Salaries	464,666	416,261
Benefits	682,171	841,148
Books/Supplies/Materials	588,544	633,461
Services/Operations	1,477,535	2,607,928
Capital Outlay	14,539	14,539
Other Outgo	877,209	-
<b>TTL Expenditures</b>	<b>\$ 5,967,217</b>	<b>\$ 6,467,837</b>
<b>Net Revenues</b>	<b>\$ (921,024)</b>	<b>\$ (1,107,324)</b>
<b>Beginning Balance July 1</b>	<b>\$ (57,683)</b>	<b>\$ (57,683)</b>
<b>Ending Balance June 30</b>	<b>\$ (978,707)</b>	<b>\$ (1,165,007)</b>
<b>Ending Balance as % of Exp:</b>	<b>-16.4%</b>	<b>-18.0%</b>



**Contra Costa School of Performing Arts  
2023-24 Unaudited Actuals  
BUDGET DETAIL & PRIOR YEAR COMPARISON**

Description	2023-24 Estimated Actuals	2023-24 Unaudited Actuals	Notes/Comments
<b>Enrollment (CALPADS)</b>	<b>351</b>	<b>361</b>	
<b>Average Daily Attendance (P-2)</b>	<b>327.77</b>	<b>327.78</b>	
<b>REVENUES</b>			
<b>General Purpose Entitlement</b>			
8011 General Purpose Block Grant	2,133,721	1,950,238	
8012 Education Protection Account	65,554	65,556	
8019 Prior Year Corrections/Adjustments	10,963	(5,089)	
8096 Funding in Lieu of Property Taxes	1,724,534	1,923,908	
<b>TTL General Purpose Entitlement</b>	<b>3,934,772</b>	<b>3,934,613</b>	
<b>Federal Revenue</b>			
8181 Federal IDEA SpEd Revenue	54,819	54,819	
8182 SpEd - Discretionary Grants	18,251	-	Deferred the revenue.
8220 School Nutrition Program - Federal	97,309	124,471	NSLP Fed Reimbursements higher than anticipated.
8290 Other Federal Revenue	63,254	63,310	
<b>TTL Federal Revenue</b>	<b>233,633</b>	<b>242,600</b>	
<b>Other State Revenue</b>			
8311 AB602 State SpEd Revenue	279,973	347,790	
8520 School Nutrition Program - State	182,089	240,106	NSLP State Reimbursements higher than anticipated.
8550 Mandated Cost Reimbursements	11,039	11,039	
8560 State Lottery Revenue	76,918	117,245	
8590 Other State Revenue	161,033	252,241	Includes \$170k STRS On-Behalf revebye which is offset by expense - no net rev.
<b>TTL Other State Revenue</b>	<b>711,052</b>	<b>968,421</b>	
<b>Other Local Revenue</b>			
8660 Interest Income	26,906	31,455	
8696 Donations - Private (Foundation Grants)	50	50	
8697 Fundraising (School Site)	-	45	
8698 Other Revenue (Suspense)	1,360	1,360	
8699 Other Revenue	138,420	181,969	Local revenues higher than anticipated.
<b>TTL Other Local Revenue</b>	<b>166,736</b>	<b>214,879</b>	
<b>TTL REVENUES</b>	<b>5,046,193</b>	<b>5,360,513</b>	

**Contra Costa School of Performing Arts  
2023-24 Unaudited Actuals  
BUDGET DETAIL & PRIOR YEAR COMPARISON**

Description	2023-24 Estimated Actuals	2023-24 Unaudited Actuals	Notes/Comments
<b>EXPENDITURES</b>			
<b>1000 - Certificated Salaries</b>			
1100 Teacher Compensation	1,382,165	1,431,808	
1130 Substitute Teacher Compensation	34,999	39,576	
1150 Teacher Stipends/Extra Duty	17,647	32,185	
1200 Student Support	116,247	117,654	
1300 Certificated Administrators	238,221	258,842	
1900 Other Certificated Salaries	73,274	74,434	
<b>TTL Certificated Salaries</b>	<b>1,862,553</b>	<b>1,954,500</b>	
<b>2000 - Non - Certificated Salaries</b>			
2100 Instructional Aides	110,874	81,134	
2130 Classified Substitutes	5,854	5,332	
2150 Instructional Aides Stipends	5,873	3,840	
2300 Classified Administrators	83,606	80,938	
2400 Clerical & Technical Staff	158,107	154,932	
2450 Clerical & Technical Stipends	3,562	3,562	
2900 Other Classified Positions	96,789	86,523	
<b>TTL Non - Certificated Salaries</b>	<b>464,666</b>	<b>416,261</b>	
<b>3000 - Employee Benefits</b>			
3101 STRS Certificated	355,168	550,149	Includes \$170k STRS On-Behalf expense which is offset by revenue - no net cost.
3212 Voluntary Retirement Classified	3,792	3,298	
3301 OASDI/Medicare	62,947	55,199	
3401 Health Care Certificated	158,653	148,934	
3402 Health Care Classified	53,178	39,861	
3501 Unemployment Insurance	11,649	9,546	
3601 Workers' Comp Certificated	27,892	26,821	
3602 Workers' Comp Classified	7,055	5,505	
3990 PY Benefit Adjustments	1,834	1,834	
<b>TTL Employee Benefits</b>	<b>682,171</b>	<b>841,148</b>	

**Contra Costa School of Performing Arts  
2023-24 Unaudited Actuals  
BUDGET DETAIL & PRIOR YEAR COMPARISON**

Description	2023-24 Estimated Actuals	2023-24 Unaudited Actuals	Notes/Comments
<b>4000 - Books/Supplies/Materials</b>			
4300 Materials & Supplies	108,565	126,609	Materials expenses higher than anticipated,
4315 Instructional Materials	9,731	9,731	
4320 Office Supplies	26,828	28,788	
4390 Other Supplies - Suspense	6,102	7,100	
4400 Non - Capitalized Equipment	44,624	45,921	
4420 Non-Classroom Furniture, Equip, and Supplies	2,332	2,332	
4700 School Nutrition Program	390,362	412,980	
<b>TTL Books/Supplies/Materials</b>	<b>588,544</b>	<b>633,461</b>	
<b>5000 - Services &amp; Operations</b>			
5100 Subagreements For Services	100,000	62,671	
5200 Travel & Conferences	20,000	21,810	
5300 Dues & Memberships	45,039	50,505	
5400 Insurance	77,161	106,367	Insurance expense higher than anticipated.
5510 Utilities (General)	224,155	206,968	
5520 Janitorial Services	2,616	7,049	
5535 Custodial, Janitorial, Gardening Services	93,301	71,095	
5610 Facility Rents & Leases	181,779	-	SIB included 3-months payment relief that did not materialize.
5611 Lease Interest Expense	-	1,304,961	For purposes of ACS842 rules, facility lease and long term interest expense recorded here at YE.
5615 Other Space Rental	44,360	47,062	
5620 Equipment Leases	12,654	15,095	
5630 Maintenance & Repair	40,000	38,091	
5800 Professional Services - Non - instructional	125,047	122,989	
5810 Legal	50,800	42,515	
5820 Audit & CPA	10,675	11,675	
5825 DMS Business Services	148,863	171,042	Includes implementation fees.
5835 Field Trips	13,888	31,953	Field Trips higher than anticipated.
5836 Fundraising Expenses	2,402	6,373	
5840 Advertising & Recruitment	30,000	35,961	
5850 Oversight Fees	39,348	39,397	

**Contra Costa School of Performing Arts  
2023-24 Unaudited Actuals  
BUDGET DETAIL & PRIOR YEAR COMPARISON**

Description	2023-24 Estimated Actuals	2023-24 Unaudited Actuals	Notes/Comments
5860 Service Fees	15,034	16,155	
5870 Livescan Fingerprinting	299	299	
5880 Instructional Vendors & Consultants	94,191	120,917	Instructional Vendors higher than anticipated.
5881 Software	9,262	4,262	
5887 Technology	49,969	61,949	Tech higher than anticipated.
5900 Communications	25,177	10,768	
<b>TTL Services &amp; Operations</b>	<b>1,477,535</b>	<b>2,607,928</b>	
<b>6000 - Capital Outlay</b>			
6900 Depreciation	14,539	14,539	
<b>TTL Capital Outlay</b>	<b>14,539</b>	<b>14,539</b>	
<b>7000 - Other Outgo</b>			
7438 Interest on Long-Term Debt	877,209	-	For purposes of ACS842 rules, facility lease and interest recorded in obj 5611 at YE.
<b>TTL Other Outgo</b>	<b>877,209</b>	<b>-</b>	
<b>TTL EXPENDITURES</b>	<b>5,967,217</b>	<b>6,467,837</b>	
<b>Revenues less Expenditures</b>	<b>(921,024)</b>	<b>(1,107,324)</b>	
<b>Beginning Fund Balance</b>	<b>(57,683)</b>	<b>(57,683)</b>	
<b>Net Revenues</b>	<b>(921,024)</b>	<b>(1,107,324)</b>	
<b>ENDING BALANCE</b>	<b>(978,707)</b>	<b>(1,165,007)</b>	
<b>ENDING BALANCE AS % OF OUTGO</b>	<b>-16.4%</b>	<b>-18.0%</b>	