



Contra Costa School of Performing Arts

Board Meeting

Date and Time

Tuesday March 4, 2025 at 5:30 PM PST

Location

2730 Mitchell Drive
Walnut Creek, CA 94598

Contra Costa School of Performing Arts

Board Meeting

Date and Time:

Tuesday, March 4, 2025 at 5:30 PM PDT

Location:

Google Meet Link: CCSPA/ChartHouse Board of Directors Meeting

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

4229 20th street
San Francisco, CA 94114

The public may address the Board regarding any item within the jurisdiction of the Board of Directors of ChartHouse Public Schools. To ensure an orderly meeting and an equal opportunity for each speaker, persons wishing to address the Board must fill out a speaker's card. Cards should be turned into the Board Chair/Vice Chairperson prior to the Call to Order. Speakers will be given three minutes for items on the agenda, and two

minutes for items not on the agenda. When translation services are utilized to support the participation of a primary Speaker, the translator will be afforded the same duration of time as the primary Speaker. Time may not be yielded to other speakers. In compliance with the Brown Act, the Board may listen to comments from speakers and provide direction to staff, but may not engage in discussion or take action on items that are not already on the agenda.

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

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

Agenda

| | Purpose | Presenter | Time |
|-----|---|---------------|---------|
| I. | Opening Items | | 5:30 PM |
| A. | Call the Meeting to Order | Heather Vega | 1 m |
| B. | Record Attendance | Callie Tirlia | 1 m |
| C. | Establish a Quorum | Heather Vega | 1 m |
| D. | 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. | | |
| II. | Public Comments | | 5:34 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 <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 | | |

| | Purpose | Presenter | Time |
|---|---------|-----------|------|
| <p>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> | | | |

| | | | | |
|-----------|---|-----|--------------|-----|
| A. | Items on the Agenda | FYI | Heather Vega | 5 m |
| | Public Comment regarding items on the agenda. | | | |

| | | | | |
|-----------|---|-----|--------------|-----|
| B. | Items Not on the Agenda | FYI | Heather Vega | 5 m |
| | Public Comment regarding items not on the agenda. | | | |

III. Consent Agenda 5:44 PM

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.

| | | | | |
|-----------|---|------|--------------|-----|
| A. | Consent Agenda Items | Vote | Heather Vega | 5 m |
| | <ul style="list-style-type: none"> • Minutes for the January 30, 2025 Finance Committee meeting • Minutes for the February 5, 2025 Special Board meeting • Minutes for the February 18, 2025 Board meeting | | | |

IV. Finance 5:49 PM

| | | | | |
|-----------|---|------|------------------------------------|------|
| A. | Financial Report Second Interim Budget | Vote | Debbie Howard, Catherine Foster | 15 m |
| | Review and vote on the second interim budget. | | | |

V. Other Business 6:04 PM

| | | | | |
|-----------|-------------------|---------|------------------|------|
| A. | Executive Summary | Discuss | Catherine Foster | 15 m |
|-----------|-------------------|---------|------------------|------|

| | Purpose | Presenter | Time |
|--|---------|------------------|----------------|
| The Executive Director will provide an update on enrollment, attendance, academic progress, safety and culture as well as other matters and needs. | | | |
| B. Upcoming Board Meetings | Discuss | Catherine Foster | 5 m |
| Proposal to move: | | | |
| <ul style="list-style-type: none"> • April 22nd meeting to April 14th or 16th • May 20th meeting to May 19th or 21st | | | |
| VI. Closed Session | | | 6:24 PM |
| A. Conference with Real Property Negotiations 2730 Mitchell Drive | Discuss | Catherine Foster | 20 m |
| VII. Reconvene to Open Session | | | 6:44 PM |
| A. Report out on Action Taken in Closed Session | Discuss | Heather Vega | 5 m |
| VIII. Board Updates | | | 6:49 PM |
| A. Comments from Board Members Board members give updates on activities that have been supporting the school. | FYI | Heather Vega | 15 m |
| IX. Closing Items | | | 7:04 PM |
| A. Adjourn Meeting | Vote | | |

Coversheet

Consent Agenda Items

| | |
|--------------------------|--|
| Section: | III. Consent Agenda |
| Item: | A. Consent Agenda Items |
| Purpose: | Vote |
| Submitted by: | |
| Related Material: | 2025_01_30_finance_committee_meeting_minutes.pdf 2025_02_05_board_meeting_minutes.pdf 2025_02_18_board_meeting_minutes.pdf |



Contra Costa School of Performing Arts

Minutes

Finance Committee Meeting

Date and Time

Thursday January 30, 2025 at 3:00 PM

Location

Virtual > meet.google.com/kjo-bwih-gqa

The committee will meet virtually at: meet.google.com/kjo-bwih-gqa

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. 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

H. Vega (remote)

Committee Members Absent

None

Guests Present

C. Foster (remote), Debbie Howard (remote), Heidi Andrews (remote), Joanne Fountain (remote), Neil McChesney (remote)

I. Opening Items

A. Record Attendance and Guests

B. Call the Meeting to Order

H. Vega called a meeting of the Finance Committee of Contra Costa School of Performing Arts to order on Thursday Jan 30, 2025 at 3:00 PM.

II. Discussion Items

A. Budget

The budget was looked at during the board meeting on 1/21/25.

Debbie Howard presented an updated version.

Changes include:

- update hiring of new part-time IA
- reduction of Jr Catering bills
- receiving revenue from lunch money

Based on changes, there is enough money to make it through June and pay salaries.

Outstanding payment issues:

1. We will owe money to the state for the overpayment of LCFF funds which is currently estimated at \$137,000 due to change from 282 to 250 for enrollment.
2. Contract with DMS ends June 30th however audit completion is part of the contract.

We will have to determine how to make any payments after June 30th.

- Potentially Quickbooks for payroll and bills that do come in.

Outstanding questions:

1. Does the building fall to Rosemawr as of July 1st and all the utilities as well?
2. What kind of legal fees might we have?
3. Forebare last few months with Rosemawr?
4. Do we keep money in the account in case anything comes out of the December 2025 audit?
5. What about liquidating items in the building?
6. Will Rosemawr forgive the \$350,000 loan? Most likely.

Look at the end-of-year charter for closure items list.

Anything outstanding?

- We may owe back instructional minute fees from the 22-23 shortfall found in the audit. Possibly \$6,000.
- What other things do we need to look out for?

Catherine is going to issue March 15th as the last day for materials and supply purchase.

Currently we are looking at putting the building on the market, so that may impact the financial picture as well.

We have a tenant- Diablo Ballet until August 9th.

SIB due March 15th.

Look at moving up the board meeting to March 4th.

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 3:35 PM.

Respectfully Submitted,
H. Vega



Contra Costa School of Performing Arts

Minutes

Special Board Meeting

Date and Time

Wednesday February 5, 2025 at 5:00 PM

Location

Virtual <https://meet.google.com/nkf-yvbi-bxv>

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Board meeting will be held virtually.

*Adding a zoom location per Brown Act, each member attending via zoom will post the agenda in their window, announce their address, and announce if there is anyone over the age of 18 attending with them.

2220 Piedmont Avenue
Berkeley, CA 94720

2125 Ahnieta Drive
Pleasant Hill, CA 94523

4040 Hope Avenue
Concord, CA 94521

1719 West Street
Concord, CA 94521

505 Allegheny Dr
Walnut Creek, CA 94598

4229 20th Street
San Francisco, CA 94114

2121 Chicory Drive
Oakley, CA 94561

2730 Mitchell Drive
Walnut Creek, CA 94598

Directors Present

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

Directors Absent

None

Directors who arrived after the meeting opened

J. Bridge

Ex Officio Members Present

C. Foster (remote)

Non Voting Members Present

C. Foster (remote)

Guests Present

C. Tirlia (remote)

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 Wednesday Feb 5, 2025 at 5:05 PM.

B. Record Attendance

C. Establishment of Quorum

Quorum established at 5:05pm

D. Agenda Review and Adoption

M. Hennessy made a motion to approve the agenda as presented.
G. Ponikvar seconded the motion.
The board **VOTED** unanimously to approve the motion.

Roll Call

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

II. PUBLIC COMMENTS

A. Items on the Agenda

No public comments about items on the agenda were made during this time.

III. New Business

A. Real Estate Agreement

Heather began presenting the discussion of putting the school building up for sale in order to help the school finish the year out.

Catherine presented the data she collected through various meetings to create a real estate agreement to sell the school building. The official listing price of the building has not been presented yet.

The board explored various options for selling the building and considered flexible approaches to potential partnerships.

J. Bridge arrived at 5:10 PM.

S. Kulak made a motion to Approve moving forward with the real estate agreement with the amendments that the board will ensure the carve out language is clear and that the board includes any performance termination language legal deems appropriate.

M. Hennessy seconded the motion.

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

Roll Call

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

IV. Governance

A. Board Assignment

The board will need to appoint a board secretary for closure purposes. Catherine presenting the duties and responsibilities that the board secretary will need to undertake.

L. McPhatter-Harris made a motion to appoint Greg Ponikvar to be board secretary.

J. Bridge seconded the motion.

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

Roll Call

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

V. 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 5:25 PM.

Respectfully Submitted,

H. Vega



Contra Costa School of Performing Arts

Minutes

Board Meeting

Date and Time

Tuesday February 18, 2025 at 5:30 PM

Location

2730 Mitchell Drive
Walnut Creek, CA 94598

Contra Costa School of Performing Arts

Board Meeting

Date and Time:

Tuesday, February 18, 2025 at 5:30 PM PDT

Location:

Google Meet Link: CCSPA/ChartHouse Board of Directors Meeting

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

4229 20th street
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Directors Present

G. Ponikvar, H. Vega, J. Bridge, M. Hennessy (remote), S. Kulak

Directors Absent

L. McPhatter-Harris

Directors who arrived after the meeting opened

M. Hennessy

Ex Officio Members Present

C. Foster

Non Voting Members Present

C. Foster

Guests Present

C. Tiria

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 Feb 18, 2025 at 5:31 PM.

B. Record Attendance

C. Establish a Quorum

Quorum Established at 5:31pm by Heather Vega

D. Agenda Review and Adoption

Heather Vega proposed to amend the agenda by removing VI. Closed Session and VII. Reconvene to Open Session as they are no longer needed.

J. Bridge made a motion to approve the agenda as amended.

G. Ponikvar seconded the motion.

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

II. Public Comments

A. Items on the Agenda

No comments about items on the agenda were made during this time.

B. Items Not on the Agenda

Cathy LaPlante presented all the legal paperwork for the Ensemble organization and asked for guidance on how to properly dissolve Ensemble with the school's closing.

Catherine will be taking all of the information and data from Cathy to help further the shutting down process of the school. Cathy also explained how she will be involved in the Ensemble tax processes for the future.

M. Hennessy arrived at 5:37 PM.

III. Consent Agenda

A. Consent Agenda Items

G. Ponikvar made a motion to approve the minutes from Board Meeting on 01-21-25.

J. Bridge seconded the motion.

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

Roll Call

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

IV. Finance

A. Financial Report | Second Interim Budget

Debbie Howard began presenting the second interim budget review which will be up for a vote during the next board meeting.

V. Other Business

A. Executive Summary

Catherine presented the February 2025 Executive Summary. Catherine reviewed attendance and enrollment, climate and culture amongst staff and students and event updates for the school.

B. LCAP Mid-Year Report

Catherine presented the LCAP mid-year review for 2024-2025. The board discussed the goals that were put into place and how they can support Catherine with achieving these goals by the end of the year.

G. Ponikvar made a motion to approve the LCAP mid-year report.

S. Kulak seconded the motion.

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

Roll Call

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

VI. Board Updates

A. Comments from Board Members

The board had no current updates on their contributions to helping the school during this time.

B. Future Agenda Items

The board needs to reschedule the March board meeting to make room for Debbie to finalize the Second Interim Budget. They discussed rescheduling to March 4th or March 11th. It was ultimately decided that the board will meet on March 4th, 2025 for the official March board meeting.

VII. 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 6:19 PM.

Respectfully Submitted,
H. Vega

Coversheet

Financial Report | Second Interim Budget

| | |
|--------------------------|---|
| Section: | IV. Finance |
| Item: | A. Financial Report Second Interim Budget |
| Purpose: | Vote |
| Submitted by: | |
| Related Material: | CoCoSPA FY24-25 SIB v1 (1).pdf |



Contra Costa School of Performing Arts

2024-25 Second Interim Budget



Contra Costa School of Performing Arts 2024-25 Second Interim Budget - Summary Analysis



SUMMARY OF RESULTS

This Second Interim Budget projects a budget deficit of (\$1,290,918).
This is an increase of (\$299,753) from the First Interim Budget projected deficit of (\$991,165).
This will allow Contra Costa School of Performing Arts to end this fiscal year with a fund balance of (\$2,320,084), which is -44.7% of annual expenditures.

CASH FLOW

The lowest projected ending cash balance this coming fiscal year is **\$150,519**, which represents **11 days** of operating costs on average.
The June 30 ending cash balance this fiscal year is projected to be \$150,519, which represents 11 days of average operating costs.
This cash flow takes into account all currently projected impacts (State deferral of June 2025 LCFF) on cash flow at the time of this budget approval.

SIGNIFICANT CHANGES IN REVENUE (Total Change from Prior = decrease of (\$549,284), or -12.4% of prior revenues)

LCFF Entitlement: These "Local Control Funding Formula" revenues are the primary funding source for the school.
LCFF Entitlement projected revenues are (\$321,786) lower than at First Interim Budget due to continued decline in enrollment.

Federal Revenues: This consists of Title I-IV (ESSA), federal special education (IDEA), and federal food programs (NSLP).
Federal Revenues are projected at (\$25,379) lower than at First Interim Budget to reflect actual NSLP reimbursement trends.

Other State Revenues: These are the non-LCFF state revenues such as Lottery, ELOP, and any one-time grants .
Other State Revenues are projected at (\$102,215) lower than at First Interim Budget to reflect actual NSLP reimbursement trends and other enrollment-based fun

Other Local Revenues: This category includes any non-LCFF local revenue sources.
Other Local Revenues are projected at (\$99,904) lower than at First Interim Budget due to removal of additional fundraising revenue.

SIGNIFICANT CHANGES IN EXPENSES (Total Change from Prior = decrease of (\$249,531), or -4.6% 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 (\$268,090) lower than at First Interim Budget, to reflect lowered costs.

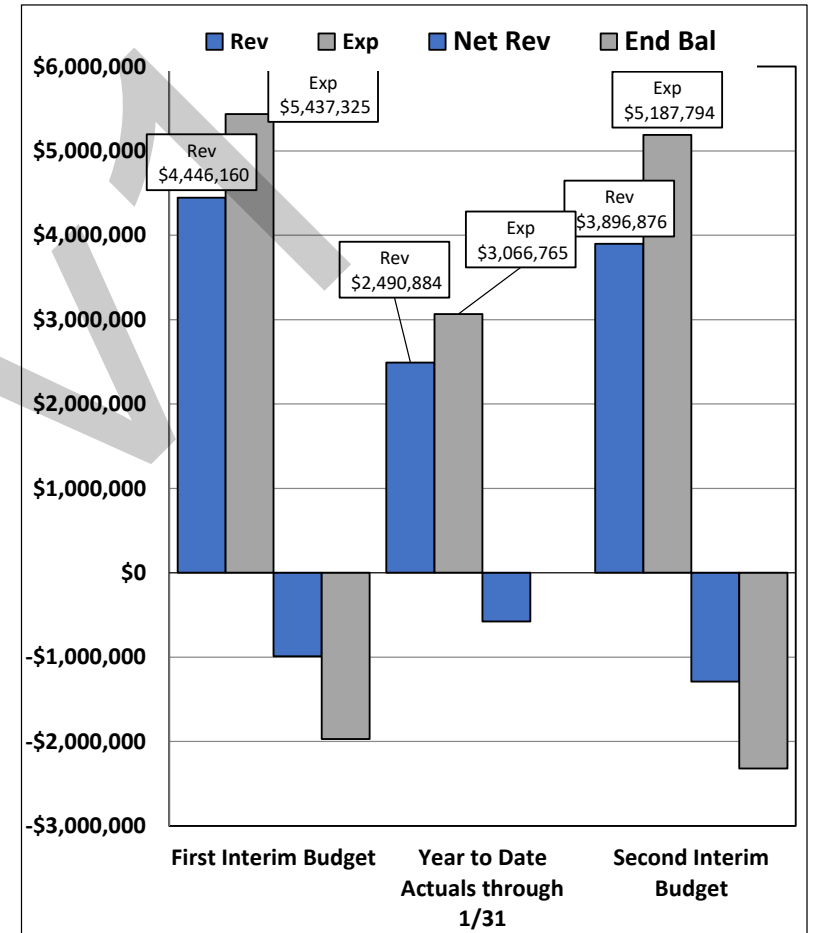
Books & Supplies: This category includes textbooks, computers, supplies, and other instructional and non-instructional materials and equipment.
Books & Supplies costs are projected at \$16,329 higher than at First Interim Budget reflecting actual expenditures.

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 \$2,230 higher than at First Interim Budget reflecting actual expenditures.

Depreciation, Capital Outlay, and Other Outgo: This category includes depreciation on fixed assets and interest on long-term debt.
These costs are projected at \$0 lower than at First Interim Budget, reflecting stable depreciation and interest expense projections.

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

| | First Interim Budget | Year to Date Actuals through 1/31 | Second Interim Budget | Change |
|------------------------------------|-----------------------|-----------------------------------|-----------------------|---------------------|
| Projected Enrollment: | 271 | - | 246 | (25) |
| Projected P-2 ADA: | 251.84 | - | 231.61 | (20.23) |
| Revenues: | | | | |
| General Purpose Entitlement | \$ 3,191,190 | \$ 1,911,234 | \$ 2,869,404 | \$ (321,786) |
| Federal Revenue | 217,956 | 65,962 | 192,577 | (25,379) |
| Other State Revenue | 712,444 | 324,682 | 610,229 | (102,215) |
| Other Local Revenue | 324,570 | 189,006 | 224,666 | (99,904) |
| TTL Revenues | \$ 4,446,160 | \$ 2,490,884 | \$ 3,896,876 | \$ (549,284) |
| Expenditures: | | | | |
| Certificated Salaries | \$ 1,778,361 | \$ 906,863 | \$ 1,562,469 | \$ (215,892) |
| Non-Certificated Salaries | 564,882 | 310,800 | 572,431 | 7,548 |
| Benefits | 669,233 | 341,064 | 609,486 | (59,747) |
| Books/Supplies/Materials | 504,024 | 333,779 | 520,353 | 16,329 |
| Services/Operations | 1,001,336 | 646,372 | 1,003,566 | 2,230 |
| Capital Outlay | 14,539 | - | 14,539 | - |
| Other Outgo | 904,950 | 527,888 | 904,950 | - |
| TTL Expenditures | \$ 5,437,325 | \$ 3,066,765 | \$ 5,187,794 | \$ (249,531) |
| Net Revenues | \$ (991,165) | \$ (575,881) | \$ (1,290,918) | \$ (299,753) |
| Beginning Balance July 1 | \$ (978,708) | | \$ (1,029,166) | |
| Ending Balance June 30 | \$ (1,969,873) | | \$ (2,320,084) | |
| Ending Balance as % of Exp: | -36.2% | | -44.7% | |



| Contra Costa School of Performing Arts 2024-25 Second Interim Budget Budget Detail & Prior Budget Comparison | | | | | |
|--|----------------------|--------------------------|-----------------------------|------------------|---------------|
| Description | First Interim Budget | YTD Actuals through 1/31 | 24-25 Second Interim Budget | Budget Change | Percent Spent |
| Enrollment (CALPADS) | 271 | | 246 | (25) | |
| Average Daily Attendance (P-2) | 251.84 | | 231.61 | (20) | |
| REVENUES | | | | | |
| General Purpose Entitlement | | | | | |
| 8011 LCFF General Entitlement | 1,623,825 | 916,501 | 1,463,651 | (160,174) | 63% |
| 8012 EPA Entitlement | 51,647 | 32,778 | 46,322 | (5,325) | 71% |
| 8019 Prior Year Unrestricted Revenue | - | - | - | - | 0% |
| 8096 In-Lieu-Of Property Taxes | 1,515,718 | 961,955 | 1,359,431 | (156,287) | 71% |
| TTL General Purpose Entitlement | 3,191,190 | 1,911,234 | 2,869,404 | (321,786) | 67% |
| Federal Revenue | | | | | |
| 8181 Federal IDEA SpEd Revenue | 51,114 | - | 46,265 | (4,849) | 0% |
| 8220 School Nutrition Program-Federal | 103,532 | 46,587 | 71,910 | (31,622) | 65% |
| 8290 Other Federal Revenue | 63,310 | 19,375 | 63,310 | - | 31% |
| 8295 PY Federal-Restricted Revenue | - | - | 11,092 | 11,092 | 0% |
| TTL Federal Revenue | 217,956 | 65,962 | 192,577 | (25,379) | 34% |
| Other State Revenue | | | | | |
| 8311 AB602 State SpEd Revenue | 216,779 | 157,519 | 216,779 | (0) | 73% |
| 8520 School Nutrition Program-State | 279,934 | 97,024 | 194,989 | (84,945) | 50% |
| 8550 Mandated Cost Reimbursements | 11,574 | 11,237 | 11,237 | (337) | 100% |
| 8560 State Lottery Revenue | 73,632 | (40) | 67,113 | (6,518) | 0% |
| 8565 State Lottery Revenue - PY | - | - | - | - | 0% |
| 8590 Other State Revenue | 130,526 | 58,942 | 120,112 | (10,414) | 49% |
| 8595 PY State - Restricted Revenue | - | - | - | - | 0% |
| TTL Other State Revenue | 712,444 | 324,682 | 610,229 | (102,215) | 53% |
| Other Local Revenue | | | | | |
| 8660 Interest Income | 20,000 | 15,646 | 20,000 | - | 78% |
| 8695 CTEIG | 21,435 | - | 21,435 | - | 0% |
| 8697 Fundraising (School Site) | 100,000 | - | - | (100,000) | 0% |
| 8698 Other Revenue (Suspense) | - | 502 | 502 | 502 | 100% |
| 8699 Other Revenue | 183,135 | 172,858 | 182,729 | (406) | 95% |
| TTL Other Local Revenue | 324,570 | 189,006 | 224,666 | (99,904) | 84% |
| TTL REVENUES | 4,446,160 | 2,490,884 | 3,896,876 | (549,284) | |
| EXPENDITURES | | | | | |
| 1000 - Certificated Salaries | | | | | |
| 1100 Teacher Compensation | 1,358,409 | 649,346 | 1,080,643 | (277,766) | 60% |
| 1130 Substitute Teacher Compensation | 27,526 | 15,444 | 69,077 | 41,551 | 22% |
| 1150 Teacher Stipends/Extra Duty | 11,000 | 16,711 | 24,750 | 13,750 | 68% |
| 1200 Student Support | 111,814 | 68,366 | 118,387 | 6,573 | 58% |
| 1300 Certificated Administrators | 269,612 | 156,997 | 269,612 | - | 58% |
| TTL Certificated Salaries | 1,778,361 | 906,863 | 1,562,469 | (215,892) | 58% |
| 2000 - Non - Certificated Salaries | | | | | |

Contra Costa School of Performing Arts
2024-25 Second Interim Budget
Budget Detail & Prior Budget Comparison

| Description | First Interim Budget | YTD Actuals through 1/31 | 24-25 Second Interim Budget | Budget Change | Percent Spent |
|--|----------------------|--------------------------|-----------------------------|-----------------|---------------|
| 2100 Instructional Aides | 199,746 | 59,602 | 118,622 | (81,124) | 50% |
| 2130 Classified Substitutes | 7,500 | 3,900 | 7,500 | - | 52% |
| 2200 Pupil Support Administration | 28,820 | 6,766 | 23,520 | (5,301) | 29% |
| 2300 Classified Administrators | 152,110 | 146,256 | 267,279 | 115,168 | 55% |
| 2400 Clerical & Technical Staff | 176,706 | 93,638 | 154,234 | (22,471) | 61% |
| 2900 Other Classified Positions | - | 638 | 1,276 | 1,276 | 50% |
| TTL Non - Certificated Salaries | 564,882 | 310,800 | 572,431 | 7,548 | 54% |
| 3000 - Employee Benefits | | | | | |
| 3101 STRS Certificated | 339,667 | 189,348 | 298,432 | (41,235) | 63% |
| 3212 Voluntary Retirement Classified | 4,644 | 2,589 | 4,644 | - | 56% |
| 3301 OASDI/Medicare Exp | 62,000 | 27,648 | 66,163 | 4,163 | 42% |
| 3401 Health Care Certificated | 150,734 | 63,692 | 132,871 | (17,863) | 48% |
| 3402 Health Care Classified | 69,972 | 33,896 | 68,373 | (1,599) | 50% |
| 3501 Unemployment Insurance | 7,067 | 6,288 | 6,990 | (78) | 90% |
| 3601 Workers' Comp Certificated | 26,675 | 13,734 | 23,437 | (3,238) | 59% |
| 3602 Workers' Comp Classified | 8,473 | 3,869 | 8,577 | 104 | 45% |
| TTL Employee Benefits | 669,233 | 341,064 | 609,486 | (59,747) | 56% |
| 4000 - Books/Supplies/Materials | | | | | |
| 4300 Materials & Supplies | 24,594 | 31,378 | 35,378 | 10,784 | 89% |
| 4310 Materials & Supplies - Software | 4,804 | 5,108 | 5,108 | 304 | 100% |
| 4320 Educational Software | 62,306 | 66,759 | 67,259 | 4,954 | 99% |
| 4390 Materials - Suspense | 1,710 | 1,997 | 1,997 | 287 | 100% |
| 4400 Non-Capitalized Equipment | 15,611 | 15,611 | 15,611 | - | 100% |
| 4700 School Nutrition Program | 395,000 | 212,105 | 395,000 | - | 54% |
| TTL Books/Supplies/Materials | 504,024 | 333,779 | 520,353 | 16,329 | 64% |
| 5000 - Services & Operations | | | | | |
| 5100 SpEd Contractors | 12,126 | 11,602 | 12,126 | - | 96% |
| 5200 Travel & Conferences | - | 850 | 850 | 850 | 100% |
| 5300 Dues & Memberships | 15,123 | 23,373 | 23,373 | 8,250 | 100% |
| 5400 Insurance | 67,221 | 50,900 | 67,221 | - | 76% |
| 5500 Operations & Housekeeping | 2,858 | 4,043 | 4,043 | 1,185 | 100% |
| 5510 Utilities (General) | 231,000 | 125,734 | 231,000 | - | 54% |
| 5535 Custodial Services | 81,120 | 53,525 | 90,000 | 8,880 | 59% |
| 5610 Facility Rents & Leases | 165,000 | 96,250 | 165,000 | - | 58% |
| 5615 Other Space Rental | 3,834 | (450) | (450) | (4,284) | 100% |
| 5620 Equipment Leases | 13,544 | 12,483 | 13,544 | - | 92% |
| 5630 Maintenance & Repair | 16,871 | 17,941 | 17,941 | 1,070 | 100% |
| 5800 Professional Services - Non-instructional | 22,862 | 30,852 | 32,644 | 9,782 | 95% |
| 5810 Legal | 30,000 | 16,548 | 30,000 | - | 55% |
| 5820 Audit & CPA | 11,675 | - | 12,700 | 1,025 | 0% |
| 5825 DMS Business Services | 126,716 | 80,544 | 111,061 | (15,655) | 73% |
| 5836 Fundraising Expenses | 50 | 50 | 50 | - | 100% |
| 5840 Advertising & Recruitment | 50,000 | 32,068 | 32,068 | (17,932) | 100% |
| 5850 Oversight Fees | 31,912 | - | 28,694 | (3,218) | 0% |
| 5860 Service Fees | 14,690 | 21,365 | 21,365 | 6,675 | 100% |
| 5870 Livescan Fingerprinting | 88 | 88 | 88 | - | 100% |

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

| Description | First Interim Budget | YTD Actuals through 1/31 | 24-25 Second Interim Budget | Budget Change | Percent Spent |
|--|----------------------|--------------------------|-----------------------------|------------------|---------------|
| 5880 Instructional Vendors & Consultants | 69,467 | 26,084 | 69,467 | - | 38% |
| 5881 Software | 5,000 | - | 5,000 | - | 0% |
| 5887 Technology Services | 20,458 | 25,926 | 26,060 | 5,602 | 99% |
| 5900 Communications | 9,721 | 6,385 | 9,721 | - | 66% |
| TTL Services & Operations | 1,001,336 | 646,372 | 1,003,566 | 2,230 | 64% |
| 6000 - Capital Outlay | | | | | |
| 6900 Depreciation | 14,539 | - | 14,539 | - | 0% |
| TTL Capital Outlay | 14,539 | - | 14,539 | - | 0% |
| 7000 - Other Outgo | | | | | |
| 7438 Interest Expense | 904,950 | 527,888 | 904,950 | - | 58% |
| TTL Other Outgo | 904,950 | 527,888 | 904,950 | - | 58% |
| TTL EXPENDITURES | 5,437,325 | 3,066,765 | 5,187,794 | (249,531) | |
| Revenues less Expenditures | (991,165) | (575,881) | (1,290,918) | (299,753) | |
| Beginning Fund Balance | (978,708) | | (1,029,166) | | |
| Net Revenues | (991,165) | | (1,290,918) | | |
| ENDING BALANCE | (1,969,873) | | (2,320,084) | | |
| ENDING BALANCE AS % OF OUTGO | -36.2% | | -44.7% | | |

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

| Description | 24-25 Second Interim Budget | July | August | September | October | November | December | January | February | March | April | May | June | Accruals | Total For Year |
|----------------------------------|-----------------------------|-----------|----------|-----------|----------|----------|----------|---------|----------|---------|---------|---------|----------|-----------|----------------|
| BEGINNING CASH | | 375,180 | 698,869 | 876,208 | 870,245 | 760,882 | 832,544 | 834,408 | 927,635 | 843,916 | 718,899 | 538,662 | 348,337 | | |
| CASH INFLOWS | | | | | | | | | | | | | | | |
| REVENUES | | | | | | | | | | | | | | | |
| LCFF State Aid | 1,463,651 | - | 99,620 | 99,620 | 179,315 | 179,315 | 179,315 | 179,315 | 179,315 | 109,110 | 109,110 | 109,110 | 109,110 | (68,604) | 1,463,651 |
| Education Protection Account | 46,322 | - | - | - | 16,389 | - | - | 16,389 | - | - | 13,089 | - | - | 455 | 46,322 |
| Prior Year Adjustments | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| In-Lieu-Of Property Taxes | 1,359,431 | - | 115,434 | 230,869 | 153,913 | 153,913 | 153,913 | 153,913 | 153,913 | 140,217 | 70,109 | 70,109 | 70,109 | (106,981) | 1,359,431 |
| Other Federal Revenues | 192,577 | - | - | 5,664 | 9,475 | 10,376 | 33,352 | 7,095 | 55,061 | 7,095 | 7,095 | 7,095 | - | 50,269 | 192,577 |
| Other State Revenues | 610,229 | 17,358 | 20,384 | 31,546 | 28,355 | 44,704 | 89,381 | 92,955 | 32,191 | 32,191 | 32,191 | 32,191 | 9,191 | 137,593 | 600,229 |
| Local Revenues | 224,666 | 12,155 | 6,991 | 8,629 | 9,092 | 99,200 | 29,413 | 23,526 | 7,132 | 7,132 | 7,132 | 7,132 | 7,132 | - | 224,666 |
| TOTAL REVENUES | 3,896,876 | 29,513 | 242,428 | 376,327 | 396,539 | 487,508 | 485,374 | 473,194 | 427,612 | 295,745 | 238,726 | 225,637 | 195,542 | 12,732 | 3,886,876 |
| EXPENDITURES | | | | | | | | | | | | | | | |
| Certificated Salaries | 1,562,469 | 38,967 | 152,836 | 146,034 | 141,657 | 145,508 | 151,941 | 129,919 | 130,000 | 130,000 | 130,000 | 130,000 | 135,606 | 0 | 1,562,469 |
| Classified Salaries | 572,431 | 21,137 | 46,889 | 49,862 | 49,752 | 53,013 | 46,551 | 43,595 | 53,436 | 53,436 | 53,436 | 53,436 | 47,888 | 0 | 572,431 |
| Benefits | 609,486 | 15,840 | 57,789 | 54,385 | 53,936 | 49,280 | 55,077 | 54,755 | 53,675 | 53,675 | 53,675 | 53,675 | 53,674 | 46 | 609,486 |
| Books & Supplies | 520,353 | 3,709 | 12,014 | 156,375 | 47,856 | 47,203 | 1,469 | 65,153 | 45,687 | 40,000 | 40,000 | 37,000 | - | 23,887 | 520,353 |
| Services & Operations | 1,003,566 | 128,767 | 65,493 | 130,050 | 102,360 | 73,172 | 69,146 | 77,384 | 66,439 | 66,439 | 66,439 | 66,439 | 66,439 | 25,000 | 1,003,566 |
| Capital Outlay | 14,539 | - | - | - | - | - | - | - | - | - | - | - | 14,539 | - | 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 |
| TOTAL EXPENSES | 5,187,794 | 283,833 | 410,433 | 612,119 | 470,974 | 443,589 | 399,597 | 446,220 | 424,649 | 418,962 | 418,962 | 415,962 | 393,558 | 48,934 | 5,187,794 |
| OTHER CASH INFLOWS/OUTFLOWS | | | | | | | | | | | | | | | |
| Accounts Receivable (net change) | | 687,258 | 40,864 | 119,201 | 22,907 | - | - | 1,227 | - | - | - | - | - | | 871,458 |
| Net Change in Payables | | (109,249) | (45,520) | 110,627 | (57,834) | 27,743 | (83,914) | 65,026 | (55,172) | - | - | - | - | | (148,293) |
| Fixed Asset Acquisitions | | - | - | - | - | - | - | - | - | - | - | - | 14,539 | | 14,539 |
| Other Inflows/(Outflows) | | - | 350,000 | - | - | - | - | - | (31,509) | (1,800) | - | - | (14,340) | | 302,351 |
| NET INFLOWS/OUTFLOWS | | 578,009 | 345,344 | 229,829 | (34,927) | 27,743 | (83,914) | 66,253 | (86,681) | (1,800) | - | - | 199 | | |
| ENDING CASH BALANCE | | 698,869 | 876,208 | 870,245 | 760,882 | 832,544 | 834,408 | 927,635 | 843,916 | 718,899 | 538,662 | 348,337 | 150,519 | | |
| Days Cash On Hand | | 49 | 62 | 61 | 54 | 59 | 59 | 65 | 60 | 51 | 38 | 25 | 11 | | |

**Contra Costa School of Performing Arts
2024-25 Second Interim 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 | | 150,519 | 92,041 | 175,971 | 259,902 | 249,902 | 239,902 | 19,448 | 19,448 | 19,448 | 19,448 | 19,448 | 19,448 | | |
| CASH INFLOWS | | | | | | | | | | | | | | | |
| REVENUES | | | | | | | | | | | | | | | |
| LCFF State Aid | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Education Protection Account | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Prior Year Adjustments | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| In-Lieu-Of Property Taxes | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other Federal Revenues | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other State Revenues | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Local Revenues | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| TOTAL REVENUES | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| EXPENDITURES | | | | | | | | | | | | | | | |
| Certificated Salaries | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Classified Salaries | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Benefits | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Books & Supplies | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Services & Operations | - | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | - | - | - | - | - | - | (60,000) | - |
| Capital Outlay | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other Outgo | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| TOTAL EXPENSES | - | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | - | - | - | - | - | - | (60,000) | - |
| OTHER CASH INFLOWS/OUTFLOWS | | | | | | | | | | | | | | | |
| Accounts Receivable (net change) | | 455 | 93,931 | 93,931 | - | - | - | - | - | - | - | - | - | - | 188,317 |
| Net Change in Payables | | (48,934) | - | - | - | - | (210,454) | - | - | - | - | - | - | - | (259,388) |
| Fixed Asset Acquisitions | | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other Inflows/(Outflows) | | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| NET INFLOWS/OUTFLOWS | | (48,479) | 93,931 | 93,931 | - | - | (210,454) | - | - | - | - | - | - | - | |
| ENDING CASH BALANCE | | 92,041 | 175,971 | 259,902 | 249,902 | 239,902 | 19,448 | 19,448 | 19,448 | 19,448 | 19,448 | 19,448 | 19,448 | | |
| Days Cash On Hand | | - | - | - | - | - | - | - | - | - | - | - | - | | |

Coversheet

Executive Summary

| | |
|--------------------------|----------------------------------|
| Section: | V. Other Business |
| Item: | A. Executive Summary |
| Purpose: | Discuss |
| Submitted by: | |
| Related Material: | Executive Summary March 2025.pdf |

Executive Summary

Prepared by Catherine Foster

March 4, 2025

ED Priorities:

- Enrollment/Financial Sustainability
- Climate and Culture
- Academic Achievement

Enrollment:

| Grade | August | Sept. | Oct. | Nov. | Dec. | Jan. | Feb. | March |
|--------------|------------|------------|------------|------------|------------|------------|------------|------------|
| 6th | 41 | 41 | 41 | 39 | 36 | 37 | 33 | 32 |
| 7th | 64 | 61 | 61 | 60 | 60 | 61 | 60 | 59 |
| 8th | 55 | 54 | 53 | 52 | 52 | 49 | 47 | 47 |
| 9th | 54 | 47 | 45 | 45 | 45 | 43 | 39 | 38 |
| 10th | 28 | 26 | 26 | 25 | 25 | 23 | 21 | 21 |
| 11th | 32 | 33 | 33 | 31 | 30 | 25 | 23 | 23 |
| 12th | 23 | 23 | 23 | 23 | 23 | 23 | 23 | 23 |
| Total | 297 | 285 | 282 | 275 | 271 | 261 | 246 | 243 |

Attendance:

Contra Costa School of Performing Arts
08/08/2024 to 02/28/2025 = 119 school days

| Grade Level | Carry Fwd | Gain | Mult Gain | Loss | Ending | Actual Days | OffTrack | Days N/E | Days Absent | Days Attd | ADA | ADA % |
|-------------|-----------|------|-----------|------|--------|-------------|----------|----------|-------------|-----------|--------|--------|
| 6 | 0 | 44 | 0 | 11 | 33 | 5236 | 0 | 789 | 267.00 | 4180.00 | 35.13 | 94.00% |
| Subtotal | 0 | 44 | 0 | 11 | 33 | 5236 | 0 | 789 | 267.00 | 4180.00 | 35.13 | 94.00% |
| 7 | 0 | 67 | 0 | 8 | 59 | 7973 | 0 | 883 | 334.00 | 6756.00 | 56.77 | 95.29% |
| 8 | 0 | 57 | 1 | 10 | 47 | 6664 | 0 | 569 | 373.00 | 5722.00 | 48.08 | 93.88% |
| Subtotal | 0 | 124 | 1 | 18 | 106 | 14637 | 0 | 1452 | 707.00 | 12478.00 | 104.85 | 94.64% |
| 9 | 0 | 55 | 0 | 18 | 37 | 6545 | 0 | 1211 | 322.00 | 5012.00 | 42.12 | 93.96% |
| 10 | 0 | 28 | 0 | 7 | 21 | 3332 | 0 | 405 | 119.00 | 2808.00 | 23.60 | 95.93% |
| 11 | 0 | 37 | 0 | 14 | 23 | 4403 | 0 | 961 | 339.00 | 3103.00 | 26.08 | 90.15% |
| 12 | 0 | 23 | 0 | 0 | 23 | 2737 | 0 | 0 | 250.00 | 2487.00 | 20.90 | 90.87% |
| Subtotal | 0 | 143 | 0 | 39 | 104 | 17017 | 0 | 2577 | 1030.00 | 13410.00 | 112.70 | 92.87% |
| Grand Total | 0 | 311 | 1 | 68 | 243 | 36890 | 0 | 4818 | 2004.00 | 30068.00 | 252.68 | 93.75% |

Enrollment/Fiscal Sustainability

- March 5th, MDUSD special enrollment date for our families- 4 to 6 pm.
- Continue working with Colliers- agreement still not finalized.
 - Some initial interest.

Climate and Culture

- BSU Cookout was amazing!
- How do you want to finish? PD with staff on 2/28.
 - Reflection poster activities
- Staff meetings now every other Wednesday.
- Bring Change 2 Mind Spirit Week - spreading kindness and positivity.

Academic Achievement

- End of quarter 3 on March 14th.
- Staff work day on March 17th.
- CAASPP Testing starts March 18th.
- Progress reports home the week of March 24th.

Student Council

- Focused on the EOY events > [see plans here](#).

Events update (check the [Live Calendar](#)) Board members can use COCOSPABOARDMEMBERS for one free ticket to the events:

- March 3-7 - BC2M Spirit Week
- March 5 - MDUSD Enrollment Night 4-8pm
- March 10-14 - Y2K Spirit Week
- March 14 - Middle School Y2K Dance, 6-8pm, [click here for tickets](#)
- March 14 - End of Quarter 3
- March 18-22 - CAASPP testing (bell schedule stays the same)
- March 22 - Yearbook Work Night, 5-9pm
- March 28 - Vocal: Discovering HERSTORY, 6-8pm, [click here for tickets](#)
- **May 31 - SAVE THE DATE: Last Bow: A Celebration of CoCoSPA, 4-8pm**