



Contra Costa School of Performing Arts

Board Meeting

Date and Time

Monday September 22, 2025 at 5:00 PM PDT

Location

Virtual Charthouse Board Meeting meet.google.com/ddi-swfq-nym

Contra Costa School of Performing Arts

Board Meeting

Date and Time:

Monday, September 22, 2025 at 5:00 PM PDT

Location:

Google Meet Link: CCSPA/ChartHouse Board of Directors Meeting

Video call link: meet.google.com/ddi-swfq-nym

2730 Mitchell Drive
Walnut Creek, CA 94598

505 Allegheny Drive
Walnut Creek, CA 94598

4040 Hope Avenue
Concord, CA 94521

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		5:00 PM
A.	Call the Meeting to Order	Heather Vega	1 m
B.	Record Attendance	Catherine Foster	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		5:04 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		

	Purpose	Presenter	Time
speaker's card. Cards should be turned into the Board Chair/Vice Chairperson prior to the Call to Order.			

Speakers will be given three (3) minutes for items *on* the agenda, and two (2) minutes for items *not* on the agenda. When translation services are utilized to support the participation of a primary Speaker, the translator will be afforded the same duration of time as the primary Speaker. Time may not be yielded to other speakers. In compliance with the Brown Act, the Board may listen to comments from speakers and provide direction to staff, but may not engage in discussion or take action on items that are not already on the agenda.

- | | | | | |
|-----------|---|-----|--------------|-----|
| A. | Items on the Agenda | FYI | Heather Vega | 1 m |
| | Public Comment regarding items on the agenda. | | | |
| B. | Items Not on the Agenda | FYI | Heather Vega | 1 m |
| | Public Comment regarding items not on the agenda. | | | |

III. Consent Agenda 5:06 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 | 1 m |
|-----------|----------------------|------|--------------|-----|

- Minutes for the June 9, 2025 Board meeting

IV. Finance 5:07 PM

- | | | | | |
|-----------|--|------|---------------|------|
| A. | Unaudited Financials | Vote | Debbie Howard | 10 m |
| | Review and vote on the unaudited financials. | | | |

	Purpose	Presenter	Time
B. Financial Report	FYI	Debbie Howard, Catherine Foster	5 m
Review the monthly financial report.			
V. Closed Session			5:22 PM
A. Conference with Legal Counsel – Existing Litigation	Discuss	Catherine Foster	10 m
B. Conference with Real Property Negotiations 2730 Mitchell Drive	Discuss	Heather Vega	10 m
VI. Other Business			5:42 PM
A. Dissolution Resolution	Vote	Catherine Foster	10 m
Review and vote on ChartHouse Public Schools and 2730 Mitchell Drive LLC Dissolution.			
B. Contract Review	Vote	Heather Vega	5 m
Review of contract with Colliers.			
VII. Closing Items			5:57 PM
A. Adjourn Meeting		Heather Vega	1 m

Coversheet

Consent Agenda Items

Section:	III. Consent Agenda
Item:	A. Consent Agenda Items
Purpose:	Vote
Submitted by:	
Related Material:	2025_06_09_board_meeting_minutes.pdf



Contra Costa School of Performing Arts

Minutes

Board Meeting

Date and Time

Monday June 9, 2025 at 5:30 PM

Location

2730 Mitchell Drive
Walnut Creek, CA 94598

Contra Costa School of Performing Arts

Board Meeting

Date and Time:

Monday, June 9, 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

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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.

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Directors Present

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

Directors Absent

L. McPhatter-Harris

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 Monday Jun 9, 2025 at 5:34 PM.

B. Record Attendance**C. Establish a Quorum**

Quorum established by Heather Vega at 5:34pm.

D. Agenda Review and Adoption

G. Ponikvar made a motion to approve the agenda as presented.

J. Bridge seconded the motion.

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

Roll Call

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

II. Public Comments

A. Items on the Agenda

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

B. Items Not on the Agenda

No public comments about items not on the agenda were made during this time.

III. Consent Agenda

A. Consent Agenda Items

S. Kulak made a motion to approve the minutes from Board Meeting on 05-12-25.

J. Bridge seconded the motion.

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

Roll Call

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

IV. Reconvene to Open Session

A. Report out on Action Taken in Closed Session

Reconvened to open session at 6pm

The board approved the Public Employee Dismissal vote in closed session.

B.

Executive Director Compensation Study

J. Bridge made a motion to approve the compensation study as presented.

G. Ponikvar seconded the motion.

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

Roll Call

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

C. Executive Director Employment Agreement

G. Ponikvar made a motion to approve the updated hourly rate on the Executive Director Employment Agreement.

J. Bridge seconded the motion.

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

Roll Call

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

V. Finance

A. Financial Report

Debbie Howard presented the monthly financials for May.

B. Contract Review

Catherine presented the closure agreement with DMS to the board while Debbie stayed on Zoom to answer questions.

S. Kulak made a motion to approve the DMS closure agreement as presented.

J. Bridge seconded the motion.

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

Roll Call

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

Roll Call

H. Vega Aye

VI. Other Business

A. Executive Summary

Catherine presented the Executive Summary for the month of June.

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 6:25 PM.

Respectfully Submitted,
H. Vega

Coversheet

Unaudited Financials

Section:	IV. Finance
Item:	A. Unaudited Financials
Purpose:	Vote
Submitted by:	
Related Material:	CoCoSPA FY2024-25 Unaudited Actuals.pdf CCSPA 2024-25 UA ALT Form - V2.pdf



Contra Costa School of Performing Arts

2024-25 Unaudited Actuals



Contra Costa School of Performing Arts 2024-25 Unaudited Actuals - Summary Analysis



SUMMARY OF RESULTS

This Unaudited Actuals projects a budget deficit of (\$1,171,142).

This is an increase of \$119,776 from the Second Interim Budget projected deficit of (\$1,290,918).

This will allow Contra Costa School of Performing Arts to end this fiscal year with a fund balance of (\$2,200,305), which is -36.6% of annual expenditures.

SIGNIFICANT CHANGES IN REVENUE (Total Change from Prior = increase of \$942,163, or 24.2% of prior revenues)

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

LCFF Entitlement projected revenues are (\$42,622) lower than at Second Interim Budget due to additoinal prior year adjusments.

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

Federal Revenues are projected at \$52,797 higher than at Second Interim Budget to reflect actual NSLP reimbursement and MHADA grant.

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 (\$46,462) lower than at Second Interim Budget reflecting less than anticipated usage of State funds.

Other Local Revenues: This category includes any non-LCFF local revenue sources.

Other Local Revenues are projected at \$978,451 higher than at Second Interim Budget due to additional ERC revenue.

SIGNIFICANT CHANGES IN EXPENSES (Total Change from Prior = increase of \$822,388, or 15.9% 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 (\$101,099) lower than at Second 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 (\$13,925) lower than at Second Interim Budget reflecting lowered costs.

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

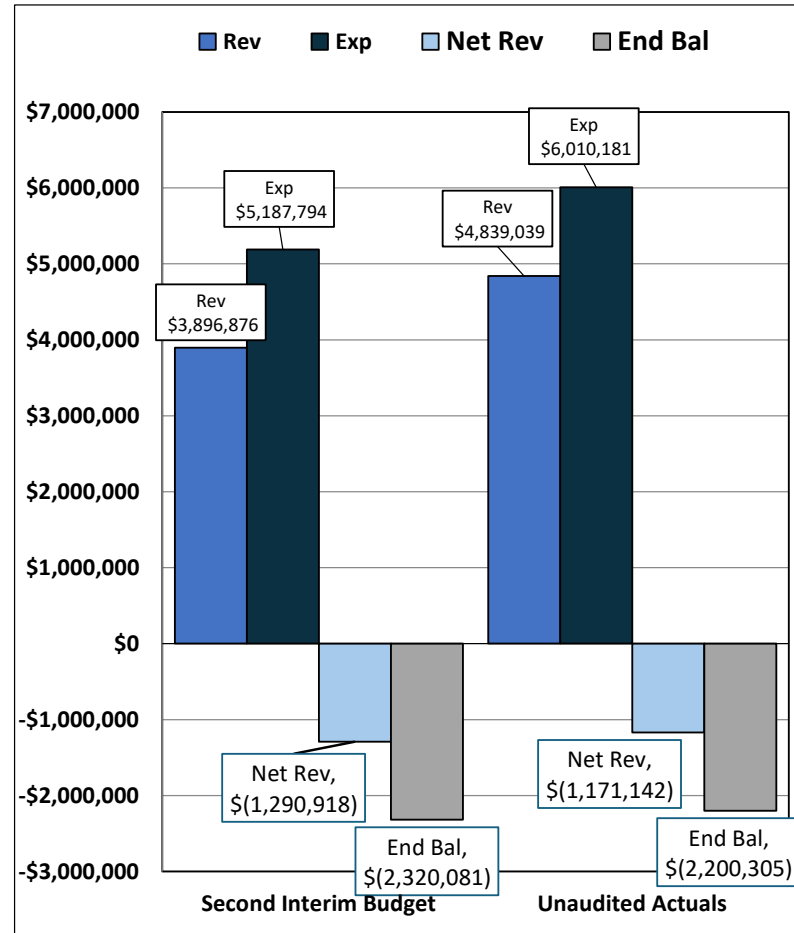
Services & Operating costs are projected to be \$103,039 higher than at Second Interim Budget reflecting actual expenditures.

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

These costs are projected at \$834,372 higher than at Second Interim Budget, reflecting updated ASC842 lease ammortization costs moving to object 6911.

**Contra Costa School of Performing Arts
2024-25 Unaudited Actuals
BUDGET SUMMARY**

	Second Interim Budget	Unaudited Actuals	Change
Projected Enrollment:	246	241	(5)
Projected P-2 ADA:	231.61	248.03	16.42
Revenues:			
General Purpose Entitlement	\$ 2,869,404	\$ 2,826,782	\$ (42,622)
Federal Revenue	192,577	245,374	\$ 52,797
Other State Revenue	610,229	563,767	\$ (46,462)
Other Local Revenue	224,666	1,203,116	\$ 978,451
TTL Revenues	\$ 3,896,876	\$ 4,839,039	\$ 942,163
Expenditures:			
Certificated Salaries	\$ 1,562,469	\$ 1,546,509	\$ (15,960)
Non-Certificated Salaries	572,431	514,690	\$ (57,741)
Benefits	609,486	582,088	\$ (27,398)
Books/Supplies/Materials	520,353	506,428	\$ (13,925)
Services/Operations	1,003,566	1,106,605	\$ 103,039
Capital Outlay	14,539	1,753,861	\$ 1,739,322
Other Outgo	904,950	-	\$ (904,950)
TTL Expenditures	\$ 5,187,794	\$ 6,010,181	\$ 822,388
Net Revenues	\$ (1,290,918)	\$ (1,171,142)	\$ 119,776
Beginning Balance July 1	\$ (1,029,163)	\$ (1,029,163)	
Ending Balance June 30	\$ (2,320,081)	\$ (2,200,305)	
Ending Balance as % of Exp:	-44.7%	-36.6%	



Contra Costa School of Performing Arts 2024-25 Unaudited Actuals Budget Detail & Prior Budget Comparison				
Description	Second Interim Budget	24-25 Unaudited Actuals	Budget Change	Comments
Enrollment (CALPADS)	246	241	(5)	
Average Daily Attendance (P-2)	231.61	248.03	16	
REVENUES				
General Purpose Entitlement				
8011 LCFF General Entitlement	1,463,651	1,477,758	14,107	
8012 EPA Entitlement	46,322	49,608	3,286	
8019 Prior Year Unrestricted Revenue	-	(217,941)	(217,941)	
8096 In-Lieu-Of Property Taxes	1,359,431	1,517,357	157,926	
TTL General Purpose Entitlement	2,869,404	2,826,782	(42,622)	
Federal Revenue				
8181 Federal IDEA SpEd Revenue	46,265	50,534	4,268	
8182 SpEd - Discretionary Grants	-	4,145	4,145	
8220 School Nutrition Program-Federal	71,910	116,595	44,685	
8290 Other Federal Revenue	63,310	74,100	10,790	
8295 PY Federal-Restricted Revenue	11,092	-	(11,092)	
TTL Federal Revenue	192,577	245,374	52,797	
Other State Revenue				
8311 AB602 State SpEd Revenue	216,779	326,585	109,806	
8520 School Nutrition Program-State	194,989	222,876	27,888	
8550 Mandated Cost Reimbursements	11,237	11,237	0	
8560 State Lottery Revenue	67,113	99,285	32,171	
8590 Other State Revenue	120,112	(96,216)	(216,328)	
TTL Other State Revenue	610,229	563,767	(46,462)	
Other Local Revenue				
8660 Interest Income	20,000	23,998	3,998	
8695 CTEIG	21,435	-	(21,435)	Moved to Other State Revenue
8698 Other Revenue (Suspense)	502	-	(502)	
8699 Other Revenue	182,729	1,179,118	996,389	ERC received
TTL Other Local Revenue	224,666	1,203,116	978,451	
TTL REVENUES	3,896,876	4,839,039	942,163	
EXPENDITURES				
1000 - Certificated Salaries				
1100 Teacher Compensation	1,080,643	1,106,645	26,002	
1130 Substitute Teacher Compensation	69,077	25,560	(43,517)	
1150 Teacher Stipends/Extra Duty	24,750	21,317	(3,433)	
1200 Student Support	118,387	109,236	(9,150)	
1300 Certificated Administrators	269,612	269,536	(76)	
1350 Administrator Stipends/Extra Duty	-	14,215	-	
TTL Certificated Salaries	1,562,469	1,546,509	(30,175)	

Contra Costa School of Performing Arts 2024-25 Unaudited Actuals Budget Detail & Prior Budget Comparison				
Description	Second Interim Budget	24-25 Unaudited Actuals	Budget Change	Comments
2000 - Non - Certificated Salaries				
2100 Instructional Aides	118,622	82,368	(36,254)	
2130 Classified Substitutes	7,500	6,165	(1,335)	
2150 Instructional Aides Stipends	-	319	319	
2200 Pupil Support Administration	23,520	15,415	(8,104)	
2300 Classified Administrators	267,279	254,656	(12,623)	
2400 Clerical & Technical Staff	154,234	151,576	(2,658)	
2900 Other Classified Positions	1,276	638	(638)	
2950 Other Classified Stipends	-	3,552	-	
TTL Non - Certificated Salaries	572,431	514,690	(61,293)	
3000 - Employee Benefits				
3101 STRS Certificated	298,432	329,755	31,323	
3212 Voluntary Retirement Classified	4,644	4,362	(282)	
3301 OASDI/Medicare Exp	66,163	44,971	(21,192)	
3401 Health Care Certificated	132,871	114,813	(18,058)	
3402 Health Care Classified	68,373	53,348	(15,025)	
3501 Unemployment Insurance	6,990	7,783	793	
3601 Workers' Comp Certificated	23,437	23,684	247	
3602 Workers' Comp Classified	8,577	6,189	(2,388)	
3901 Other Benefits Cert	-	(2,816)	(2,816)	
TTL Employee Benefits	609,486	582,088	(27,398)	
4000 - Books/Supplies/Materials				
4300 Materials & Supplies	35,378	49,369	13,992	
4310 Materials & Supplies - Software	5,108	11,332	6,224	
4320 Educational Software	67,259	67,394	135	
4390 Materials - Suspense	1,997	(48)	(2,045)	
4400 Non-Capitalized Equipment	15,611	27,272	11,661	
4700 School Nutrition Program	395,000	351,109	(43,891)	
TTL Books/Supplies/Materials	520,353	506,428	(13,925)	
5000 - Services & Operations				
5100 SpEd Contractors	12,126	73,482	61,356	
5200 Travel & Conferences	850	850	-	
5300 Dues & Memberships	23,373	24,368	995	
5400 Insurance	67,221	106,089	38,868	
5500 Operations & Housekeeping	4,043	6,540	2,498	
5510 Utilities (General)	231,000	202,442	(28,558)	
5520 Janitorial Services	-	1,568	1,568	
5535 Custodial Services	90,000	106,899	16,899	
5610 Facility Rents & Leases	165,000	(1)	(165,001)	per new CSAM guidance, this expense has moved to object 6911.
5615 Other Space Rental	(450)	5,180	5,630	
5620 Equipment Leases	13,544	16,538	2,993	
5630 Maintenance & Repair	17,941	28,334	10,393	
5800 Professional Services - Non-instructional	32,644	57,713	25,069	
5810 Legal	30,000	26,579	(3,421)	
5820 Audit & CPA	12,700	14,000	1,300	
5825 DMS Business Services	111,061	182,223	71,162	Includes special contracts for LLC, STRS audit, and school closure.
5830 Non-Instructional Software Licenses/Fees	-	405	405	
5835 Field Trips	-	12,966	12,966	
5836 Fundraising Expenses	50	50	(0)	

Contra Costa School of Performing Arts 2024-25 Unaudited Actuals Budget Detail & Prior Budget Comparison				
Description	Second Interim Budget	24-25 Unaudited Actuals	Budget Change	Comments
5840 Advertising & Recruitment	32,068	28,585	(3,483)	
5850 Oversight Fees	28,694	30,447	1,753	
5860 Service Fees	21,365	120,542	99,177	
5870 Livescan Fingerprinting	88	88	(0)	
5880 Instructional Vendors & Consultants	69,467	30,867	(38,600)	
5881 Software	5,000	-	(5,000)	
5887 Technology Services	26,060	23,355	(2,704)	
5900 Communications	9,721	6,496	(3,225)	
TTL Services & Operations	1,003,566	1,106,605	103,039	
6000 - Capital Outlay				
6900 Depreciation	14,539	365,406	350,867	All assets (less building) have been fully depreciated and donated. per new CSAM guidance, lease principal and interest has moved to object 6911.
6911 Lease Ammortization Expense	-	1,388,455	1,388,455	
TTL Capital Outlay	14,539	1,753,861	350,867	
7000 - Other Outgo				
7438 Interest Expense	904,950	-	(904,950)	per new CSAM guidance, this expense has moved to object 6911.
TTL Other Outgo	904,950	-	(904,950)	
TTL EXPENDITURES	5,187,794	6,010,181	822,388	
Revenues less Expenditures	(1,290,918)	(1,171,142)	119,776	
Beginning Fund Balance	(1,029,163)	(1,029,163)		
Net Revenues	(1,290,918)	(1,171,142)		
ENDING BALANCE	(2,320,081)	(2,200,305)		
ENDING BALANCE AS % OF OUTGO	-44.7%	-36.6%		

Contra Costa School of Performing Arts
Contra Costa County Office of Education
Contra Costa County

2024-25 Unaudited Actuals
Charter School Alternative Form
Certification

07 10074 0134114
Form ALT
F8ABA3A93R(2024-25)

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM

July 1, 2024 to June 30, 2025

CHARTER SCHOOL CERTIFICATION

Charter School Name: Contra Costa School of Performing Arts
CDS #: 07-10074-0134114
Charter Approving Entity: Contra Costa County Office of Education
County: Contra Costa
Charter #: 1773

NOTE: An Alternative Form submitted to the California Department of Education will not be considered a valid submission if the following information is missing:

For information regarding this report, please contact:

For County Fiscal Contact:	For Approving Entity:	For Charter School:
Glenn Pena	Glenn Pena	Debbie Howard
Name	Name	Name
External Business Service Director	External Business Service Director	Finance Director
Title	Title	Title
925-942-3411	925-942-3411	916-649-6461x148
Telephone	Telephone	Telephone
gpena@cccoc.k12.ca.us	gpena@cccoc.k12.ca.us	debbie.howard@charteradmin.com
Email address	Email address	Email address

To the entity that approved the charter school:

X 2024-25 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been approved, and is hereby filed by the charter school pursuant to Education Code Section 42100(b).

Signed: _____ Date: _____
Charter School Official
(Original signature required)
Printed Name: Catherine Foster Title: Executive Director

To the County Superintendent of Schools:

2024-25 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to Education Code Section 42100(a).

Signed: _____ Date: _____
Authorized Representative of
Charter Approving Entity
(Original signature required)
Printed Name: Lynn Mackey Title: Superintendent of Schools

To the Superintendent of Public Instruction:

2024-25 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been verified for mathematical accuracy by the County Superintendent of Schools pursuant to Education Code Section 42100(a).

Signed: _____ Date: _____
County Superintendent/Designee
(Original signature required)

CHARTER SCHOOL UNAUDITED ACTUALS

FINANCIAL REPORT -- ALTERNATIVE FORM

July 1, 2024 to June 30, 2025

Charter School Name: Contra Costa School of Performing Arts

CDS #: 07-10074-0134114

Charter Approving Entity: Contra Costa County Office of Education

County: Contra Costa

Charter #: 1773

This charter school uses the following basis of accounting:

(Please enter an "X" in the applicable box below; check only one box)

X **Accrual Basis (Applicable Capital Assets/Interest on Long-Term Debt/Long-Term Liabilities/Net Position objects are 6900-6920, 7438, 9400-9489, 9660-9669, 9796, and 9797)****Modified Accrual Basis (Applicable Capital Outlay/Debt Service/Fund Balance objects are 6100-6170, 6200-6700, 7438, 7439, and 9711-9789)**

Description	Object Code	Unrestricted	Restricted	Total
A. REVENUES				
1. LCFF Sources				
State Aid - Current Year	8011	1,477,758.00		1,477,758.00
Education Protection Account State Aid - Current Year	8012	49,608.00		49,608.00
State Aid - Prior Years	8019	(217,940.80)		(217,940.80)
Transfers to Charter Schools in Lieu of Property Taxes	8096	1,517,357.00		1,517,357.00
Other LCFF Transfers	8091, 8097			0.00
Total, LCFF Sources		2,826,782.20	0.00	2,826,782.20
2. Federal Revenues (see NOTE in Section L)				
Every Student Succeeds Act	8290		74,099.94	74,099.94
Special Education - Federal	8181, 8182		54,678.75	54,678.75
Child Nutrition - Federal	8220		116,595.31	116,595.31
Donated Food Commodities	8221			0.00
Other Federal Revenues	8110, 8260-8299			0.00
Total, Federal Revenues		0.00	245,374.00	245,374.00
3. Other State Revenues				
Special Education - State	StateRev SE		326,584.75	326,584.75
All Other State Revenues	StateRev AO	80,088.89	157,093.16	237,182.05
Total, Other State Revenues		80,088.89	483,677.91	563,766.80
4. Other Local Revenues				
All Other Local Revenues	LocalRev AO	1,203,116.33		1,203,116.33
Total, Local Revenues		1,203,116.33	0.00	1,203,116.33
5. TOTAL REVENUES		4,109,987.42	729,051.91	4,839,039.33
B. EXPENDITURES (see NOTE in Section L)				
1. Certificated Salaries				
Certificated Teachers' Salaries	1100	1,083,868.41	69,653.45	1,153,521.86
Certificated Pupil Support Salaries	1200		109,236.40	109,236.40
Certificated Supervisors' and Administrators' Salaries	1300	179,289.65	104,461.18	283,750.83
Other Certificated Salaries	1900	.01		.01
Total, Certificated Salaries		1,263,158.07	283,351.03	1,546,509.10
2. Noncertificated Salaries				
Noncertificated Instructional Salaries	2100	11,630.23	77,222.06	88,852.29
Noncertificated Support Salaries	2200	6,987.75	8,427.65	15,415.40
Noncertificated Supervisors' and Administrators' Salaries	2300	234,371.34	20,284.71	254,656.05
Clerical, Technical and Office Salaries	2400	144,962.01	6,614.09	151,576.10
Other Noncertificated Salaries	2900	4,190.00		4,190.00
Total, Noncertificated Salaries		402,141.33	112,548.51	514,689.84
3. Employee Benefits				
STRS	3101-3102	274,713.24	55,041.66	329,754.90
PERS	3201-3202	2,988.00	1,374.03	4,362.03
OASDI / Medicare / Alternative	3301-3302	33,426.81	11,544.06	44,970.87

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Health and Welfare Benefits	3401-3402	136,013.50	32,147.59	168,161.09
Unemployment Insurance	3501-3502	6,452.39	1,330.39	7,782.78
Workers' Compensation Insurance	3601-3602	24,191.43	5,681.07	29,872.50
OPEB, Allocated	3701-3702			0.00
OPEB, Active Employees	3751-3752			0.00
Other Employee Benefits	3901-3902	(2,816.12)		(2,816.12)
Total, Employee Benefits		474,969.25	107,118.80	582,088.05
4. Books and Supplies				
Approved Textbooks and Core Curricula Materials	4100			0.00
Books and Other Reference Materials	4200			0.00
Materials and Supplies	4300	95,272.19	32,775.14	128,047.33
Noncapitalized Equipment	4400	19,043.92	8,227.66	27,271.58
Food	4700		351,109.30	351,109.30
Total, Books and Supplies		114,316.11	392,112.10	506,428.21
5. Services and Other Operating Expenditures				
Subagreements for Services	5100		73,482.44	73,482.44
Travel and Conferences	5200	850.00	2,000.00	2,850.00
Dues and Memberships	5300	22,367.68		22,367.68
Insurance	5400	106,089.24		106,089.24
Operations and Housekeeping Services	5500	317,449.07		317,449.07
Rentals, Leases, Repairs, and Noncap. Improvements	5600	50,050.81		50,050.81
Transfers of Direct Costs	5700-5799	(5,118.88)	5,118.88	0.00
Professional/Consulting Services and Operating Expend.	5800	538,638.88	(10,819.24)	527,819.64
Communications	5900	6,496.23		6,496.23
Total, Services and Other Operating Expenditures		1,036,823.03	69,782.08	1,106,605.11
6. Capital Outlay				
(Objects 6100-6170, 6200-6700 modified accrual basis only)				
Land and Land Improvements	6100-6170			0.00
Buildings and Improvements of Buildings	6200			0.00
Books and Media for New School Libraries or Major				
Expansion of School Libraries	6300			0.00
Equipment	6400			0.00
Equipment Replacement	6500			0.00
Lease Assets	6600			0.00
Subscription Assets	6700			0.00
Depreciation Expense (accrual basis only)	6900	1,753,861.17		1,753,861.17
Amortization Expense - Lease Assets (accrual basis only)	6910			0.00
Amortization Expense - Subscription Assets (accrual basis only)	6920			0.00
Total, Capital Outlay		1,753,861.17	0.00	1,753,861.17
7. Other Outgo				
Tuition to Other Schools	7110-7143			0.00
Transfers of Pass-Through Revenues to Other LEAs	7211-7213			0.00
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE			0.00
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO			0.00
All Other Transfers	7281-7299			0.00
Transfers of Indirect Costs	7300-7399	(261.67)	261.67	0.00
Debt Service:				
Interest	7438			0.00
Principal (for modified accrual basis only)	7439			0.00
Total Debt Service		0.00	0.00	0.00
Total, Other Outgo		(261.67)	261.67	0.00
8. TOTAL EXPENDITURES		5,045,007.29	965,174.19	6,010,181.48
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		(935,019.87)	(236,122.28)	(1,171,142.15)
D. OTHER FINANCING SOURCES / USES				

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1.	Other Sources	8930-8979			0.00	
	Less:					
2.	Other Uses	7630-7699			0.00	
3.	Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	(119,834.68)	119,834.68	0.00	
4.	TOTAL OTHER FINANCING SOURCES / USES		(119,834.68)	119,834.68	0.00	
E. NET INCREASE (DECREASE) IN FUND BALANCE /NET POSITION (C+D4)			(1,054,854.55)	(116,287.60)	(1,171,142.15)	
F. FUND BALANCE / NET POSITION						
1.	Beginning Fund Balance/Net Position					
	a. As of July 1	9791	(1,163,700.28)	(1,305.09)	(1,165,005.37)	
	b. Adjustments/Restatements	9793, 9795	(.90)	135,843.06	135,842.16	
	c. Adjusted Beginning Fund Balance /Net Position		(1,163,701.18)	134,537.97	(1,029,163.21)	
2.	Ending Fund Balance /Net Position, June 30 (E+F1c)		(2,218,555.73)	18,250.37	(2,200,305.36)	
Components of Ending Fund Balance (Modified Accrual Basis only)						
	a. Nonspendable					
	1. Revolving Cash (equals Object 9130)	9711			0.00	
	2. Stores (equals Object 9320)	9712			0.00	
	3. Prepaid Expenditures (equals Object 9330)	9713			0.00	
	4. All Others	9719			0.00	
	b. Restricted	9740			0.00	
	c. Committed					
	1. Stabilization Arrangements	9750			0.00	
	2. Other Commitments	9760			0.00	
	d. Assigned	9780			0.00	
	e. Unassigned/Unappropriated					
	1. Reserve for Economic Uncertainties	9789			0.00	
	2. Unassigned/Unappropriated Amount	9790M			0.00	
3.	Components of Ending Net Position (Accrual Basis only)					
	a. Net Investment in Capital Assets	9796	19,425,441.66		19,425,441.66	
	b. Restricted Net Position	9797		18,250.37	18,250.37	
	c. Unrestricted Net Position	9790A	(21,643,997.39)	0.00	(21,643,997.39)	
Description			Object Code	Unrestricted	Restricted	Total
G. ASSETS						
1.	Cash					
	In County Treasury	9110				0.00
	Fair Value Adjustment to Cash in County Treasury	9111				0.00
	In Banks	9120	247,535.92	223,598.84		471,134.76
	In Revolving Fund	9130				0.00
	With Fiscal Agent/Trustee	9135				0.00
	Collections Awaiting Deposit	9140				0.00
2.	Investments	9150				0.00
3.	Accounts Receivable	9200	811,654.99	158,477.37		970,132.36
4.	Due from Grantor Governments	9290	3,809.00			3,809.00
5.	Stores	9320				0.00
6.	Prepaid Expenditures (Expenses)	9330				0.00
7.	Other Current Assets	9340				0.00
8.	Lease Receivable	9380				0.00
9.	Capital Assets (accrual basis only)	9400-9489	19,425,441.66			19,425,441.66
10.	TOTAL ASSETS		20,488,441.57	382,076.21		20,870,517.78
H. DEFERRED OUTFLOWS OF RESOURCES						
1.	Deferred Outflows of Resources	9490				0.00
2.	TOTAL DEFERRED OUTFLOWS		0.00	0.00		0.00
I. LIABILITIES						
1.	Accounts Payable	9500	248,471.24	2,251.05		250,722.29
2.	Due to Grantor Governments	9590		361,574.79		361,574.79
3.	Current Loans	9640	350,000.00			350,000.00

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4.	Unearned Revenue	9650			0.00
5.	Long-Term Liabilities (accrual basis only)	9660-9669	22,108,526.06		22,108,526.06
6.	TOTAL LIABILITIES		22,706,997.30	363,825.84	23,070,823.14
J. DEFERRED INFLOWS OF RESOURCES					
1.	Deferred Inflows of Resources	9690			0.00
2.	TOTAL DEFERRED INFLOWS		0.00	0.00	0.00
K. FUND BALANCE /NET POSITION					
	Ending Fund Balance /Net Position, June 30 (G10 + H2) - (I6 + J2)				
	(must agree with Line F2)		(2,218,555.73)	18,250.37	(2,200,305.36)

L. FEDERAL EVERY STUDENT SUCCEEDS ACT (ESSA) MAINTENANCE OF EFFORT REQUIREMENT

NOTE: IF YOUR CHARTER SCHOOL RECEIVED FEDERAL FUNDING, AS REPORTED IN SECTION A2, THE FOLLOWING ADDITIONAL INFORMATION MUST BE PROVIDED IN ORDER FOR THE CDE TO CALCULATE COMPLIANCE WITH THE FEDERAL EVERY STUDENT SUCCEEDS ACT (ESSA) MAINTENANCE OF EFFORT REQUIREMENT:

1. Federal Revenue Used for Capital Outlay and Debt Service

Included in the Capital Outlay and Debt Service expenditures reported in sections B6 and B7 are the following amounts paid out of federal funds:

Federal Program Name (If no amounts, indicate "NONE")	Capital Outlay	Debt Service	Total
a. NONE	\$		0.00
b.			0.00
c.			0.00
d.			0.00
e.			0.00
f.			0.00
g.			0.00
h.			0.00
i.			0.00
j.			0.00
TOTAL FEDERAL REVENUES USED FOR CAPITAL OUTLAY AND DEBT SERVICE		0.00	0.00

2. Community Services Expenditures

Provide the amount of State and Local funds reported in Section B that were expended for Community Services Activities:

Objects of Expenditures	Amount (Enter "0.00" if none)
a. Certificated Salaries	1000-1999
b. Noncertificated Salaries	2000-2999
c. Employee Benefits	3000-3999
d. Books and Supplies	4000-4999
e. Services and Other Operating Expenditures	5000-5999
TOTAL COMMUNITY SERVICES EXPENDITURES	

3. Supplemental State and Local Expenditures resulting from a Presidentially Declared Disaster

Date of Presidential Disaster Declaration	Brief Description (If no amounts, indicate "None")	Amount
a.		
b.		
c.		
d.		
TOTAL SUPPLEMENTAL EXPENDITURES (Should not be negative)		0.00

4. State and Local Expenditures to be Used for ESSA Annual Maintenance of Effort Calculation:

Results of this calculation will be used for comparison with 2023-24 expenditures. Failure to maintain the required 90 percent expenditure level on either an aggregate or per capita expenditure basis may result in reduction to allocations for covered programs in 2026-27.

a.	Total Expenditures (B8)	6,010,181.48
b.	Less Federal Expenditures (Total A2)	
	[Revenues are used as proxy for expenditures because most federal revenues are normally recognized in the period that qualifying expenditures are incurred]	245,374.00
c.	Subtotal of State & Local Expenditures	5,764,807.48
	[a minus b]	
d.	Less Community Services	0.00
	[L2 Total]	
e.	Less Capital Outlay & Debt Service	1,753,861.17
	[Total B6 plus objects 7438 and 7439, less L1 Total, less objects 6600, 6700, 6910 and 6920]	
f.	Less Supplemental Expenditures made as the result of a Presidentially	0.00

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Declared Disaster	
TOTAL STATE & LOCAL EXPENDITURES SUBJECT TO MOE	\$ 4,010,946.31
[c minus d minus e minus f]	

Coversheet

Financial Report

Section:	IV. Finance
Item:	B. Financial Report
Purpose:	FYI
Submitted by:	
Related Material:	CoCoSPA Cash Flow 08.01.2025.pdf

**Contra Costa School of Performing Arts
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	708,361	888,120	884,683	779,902	856,146	862,592	959,174	1,021,697	854,522	698,782	737,759		
CASH INFLOWS															
REVENUES															
LCFF State Aid	1,463,651	-	99,620	99,620	179,315	179,315	179,315	179,315	179,315	88,809	88,855	89,264	88,809	26,705	1,478,258
Education Protection Account	46,322	-	-	-	16,389	-	-	16,389	-	-	6,467	-	-	10,363	49,608
Prior Year Adjustments	-	-	-	-	-	-	-	-	-	454	362	-	-	454	1,271
In-Lieu-Of Property Taxes	1,359,431	-	115,434	230,869	153,913	153,913	153,913	153,913	209,233	-	113,866	113,866	113,866	4,571	1,517,357
Other Federal Revenues	192,577	-	-	21,179	9,475	10,376	33,352	7,095	70,475	7,644	7,261	7,678	7,150	68,154	249,839
Other State Revenues	610,229	31,371	20,384	31,546	28,355	44,704	89,381	102,955	51,705	41,021	78,657	38,247	101,473	59,687	719,485
Local Revenues	224,666	12,155	6,991	8,629	9,092	99,200	29,413	13,526	7,795	58,346	20,687	174,909	659,409	-	1,100,153
TOTAL REVENUES	3,896,876	43,525	242,428	391,842	396,539	487,508	485,374	473,194	518,524	196,275	316,155	423,964	970,708	169,935	5,115,972
EXPENDITURES															
Certificated Salaries	1,562,469	38,967	152,836	146,034	141,657	145,508	151,941	129,919	126,556	126,341	128,536	127,033	133,846	-	1,549,176
Classified Salaries	572,431	21,137	46,889	49,862	49,752	53,013	46,551	43,595	41,532	43,914	44,346	42,464	31,635	-	514,690
Benefits	609,486	15,840	57,789	54,385	53,936	49,280	55,077	54,755	49,557	49,324	49,578	49,122	45,100	-	583,745
Books & Supplies	520,353	3,709	12,014	156,375	47,856	47,203	1,469	65,153	1,330	36,338	42,203	36,419	42,072	-	492,141
Services & Operations	1,003,566	128,787	65,493	130,070	102,360	73,172	69,146	77,384	66,100	62,523	95,829	106,772	254,125	-	1,231,759
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	283,853	410,433	612,139	470,974	443,589	399,597	446,220	360,487	393,851	435,905	437,223	596,729	-	5,291,000
OTHER CASH INFLOWS/OUTFLOWS															
Accounts Receivable (net change)		673,245	40,738	103,686	22,907	-	-	-	3,149	-	136	-	(649,273)		194,589
Net Change in Payables		(99,736)	(42,975)	113,173	(53,252)	32,325	(79,332)	69,608	(98,663)	30,401	(36,127)	52,236	218,015		105,674
Fixed Asset Acquisitions		-	-	-	-	-	-	-	-	-	-	-	14,539		14,539
Other Inflows/(Outflows)		-	350,000	-	-	-	-	-	-	-	-	-	(108,523)		241,477
NET INFLOWS/OUTFLOWS		573,509	347,763	216,859	(30,345)	32,325	(79,332)	69,608	(95,514)	30,401	(35,991)	52,236	(525,242)		
ENDING CASH BALANCE		708,361	888,120	884,683	779,902	856,146	862,592	959,174	1,021,697	854,522	698,782	737,759	586,495		
Days Cash On Hand		49	61	61	54	59	60	66	71	59	48	51	41		

**Contra Costa School of Performing Arts
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		586,495	1,101,774	1,196,671	966,652	947,707	928,762	-	-	-	-	-	-		
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	-	7,369	3,685	3,685	3,685	3,685	3,685	-	-	-	-	-	-	(25,792)	-
Classified Salaries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Benefits	-	671	336	336	336	336	336	-	-	-	-	-	-	(2,349)	-
Books & Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Services & Operations	-	5,511	28,925	14,925	14,925	14,925	33,185	-	-	-	-	-	-	(112,396)	-
Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Outgo	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENSES	-	13,551	32,945	18,945	18,945	18,945	37,205	-	-	-	-	-	-	(140,536)	-
OTHER CASH INFLOWS/OUTFLOWS															
Accounts Receivable (net change)		652,351	127,842	-	-	-	-	-	-	-	-	-	-		780,192
Net Change in Payables		(123,521)	-	(211,074)	-	-	-	-	-	-	-	-	-		(334,595)
Fixed Asset Acquisitions		-	-	-	-	-	-	-	-	-	-	-	-		-
Other Inflows/(Outflows)		-	-	-	-	-	(891,557)	-	-	-	-	-	-		(891,557)
NET INFLOWS/OUTFLOWS		528,830	127,842	(211,074)	-	-	(891,557)	-	-	-	-	-	-		
ENDING CASH BALANCE		1,101,774	1,196,671	966,652	947,707	928,762	-	-	-	-	-	-	-		
Days Cash On Hand		-	-	-	-	-	-	-	-	-	-	-	-		

Coversheet

Dissolution Resolution

Section:	VI. Other Business
Item:	A. Dissolution Resolution
Purpose:	Vote
Submitted by:	
Related Material:	NonP Dissolution Board Resolution.docx.pdf



CSPA

**Contra Costa School of
Performing Arts**

www.cocospa.org • 925-235-1130
2730 Mitchell Drive, Walnut Creek, CA 94598

Name of Organization: ChartHouse Public Schools dba Contra Costa School of Performing Arts

EIN (if applicable): 47-1506069

Date: September 22, 2025

Board Resolution to Dissolve Nonprofit Corporation

WHEREAS, the Board of Directors of **ChartHouse Public Schools dba Contra Costa School of Performing Arts**, a nonprofit corporation organized under the laws of the State of **California**, has determined that it is in the best interest of the organization to dissolve the corporation;

NOW, THEREFORE, BE IT RESOLVED that:

1. The corporation shall be dissolved in accordance with the laws of the State of **California** and its Articles of Incorporation and Bylaws.
2. The officers of the corporation are authorized and directed to take all necessary steps to dissolve the corporation, including:
 - o Filing Articles/Certificate of Dissolution with the Secretary of State;
 - o Notifying the IRS and relevant taxing authorities;
 - o Settling all debts, liabilities, and obligations of the organization;
 - o Distributing remaining assets to qualified 501(c)(3) organizations as required by law and the organization's bylaws.
3. [Optional] The following organization(s) will receive remaining assets upon dissolution:
 - o Name:
 - o Address:
 - o EIN:
4. The President and/or Executive Director is authorized to execute any documents necessary to carry out this resolution.

Certification

I, the undersigned, certify that the above resolution was adopted by a majority vote of the Board of Directors of **ChartHouse Public Schools dba Contra Costa School of Performing Arts** at a duly called meeting held on **September 22, 2025**.

Greg Ponikvar
Secretary of the Board
[Signature]
[Date]