



# Contra Costa School of Performing Arts

## Finance Committee Meeting

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### **Date and Time**

Thursday March 17, 2022 at 5:00 PM PDT

### **Location**

Meeting ID

[meet.google.com/qbg-gpzj-zqp](https://meet.google.com/qbg-gpzj-zqp)

Phone Numbers

(US)+1 208-615-5701

PIN: 750 054 058#

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*The public may address the Board regarding any item within the jurisdiction of the Board of Directors of ChartHouse Public Schools. To ensure an orderly meeting and an equal opportunity for each speaker, persons wishing to address the Board must fill out a speaker's card. Cards should be turned into the Board 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 one hour prior to the start of the meeting by contacting the Executive Director's Office at (925) 235-1130.*

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### **Agenda**

	Purpose	Presenter	Time
<b>I. Opening Items</b>			<b>5:00 PM</b>
Opening Items			
<b>A. Record Attendance and Guests</b>		David Wendt	1 m
<b>B. Call the Meeting to Order</b>		David Wendt	
<b>II. Public Comments</b>			<b>5:01 PM</b>
<b>A. Items on the Agenda</b>	FYI	David Wendt	10 m
<b>B. Items Not on the Agenda</b>	FYI	David Wendt	5 m
<b>III. Discussion Items</b>			<b>5:16 PM</b>
<b>A. Strategic Planning for Proposed Budgets</b>	Discuss	David Wendt	10 m
The Committee will have a discussion regarding the strategic planning for the proposed budgets.			
<b>B. Bond Covenants: Long Term Concerns Update</b>	Discuss	David Wendt	10 m
The Committee will have a discussion about the bond covenants and long term concerns and updates.			
<b>C. Financial Update</b>	Discuss	David Wendt	5 m
The Committee will discuss any relevant financial updates, if any.			
<b>D. Committee Agenda Items</b>	Discuss	David Wendt	5 m
The Committee will discuss items to place on the next Finance Committee agenda and/or future agendas for this committee.			
<b>IV. Closing Items</b>			<b>5:46 PM</b>
<b>A. Adjourn Meeting</b>		David Wendt	1 m

# Cover Sheet

## Financial Update

<b>Section:</b>	III. Discussion Items
<b>Item:</b>	C. Financial Update
<b>Purpose:</b>	Discuss
<b>Submitted by:</b>	
<b>Related Material:</b>	CCSPA January Financials (March Board Meeting) 3.11.22.pdf

**Contra Costa School of the Performing Arts**  
**Income Statement**  
**As of Jan FY2022**

	Actual			YTD	Budget							
	Nov	Dec	Jan	Actual YTD	Approved Budget v1	Previous Forecast	Current Forecast	Previous Forecast vs. Current Forecast	Approved Budget v1 vs. Current Forecast	Current Forecast Remaining	% Current Forecast Spent	
<b>SUMMARY</b>												
<b>Revenue</b>												
LCFF Entitlement	343,260	179,871	362,161	1,813,099	4,736,468	4,028,597	4,028,597	-	(707,871)	2,215,498	45%	
Federal Revenue	12,044	2,118	22,796	57,001	253,654	253,459	253,459	-	(195)	196,458	22%	
Other State Revenues	27,103	54,603	165,952	331,978	880,539	1,017,685	1,017,685	-	137,146	685,707	33%	
Local Revenues	22,673	107,491	16,827	192,831	193,069	173,399	236,359	62,961	43,290	43,529	82%	
Fundraising and Grants	2,016	124	6,191	27,279	159,680	147,280	147,280	-	(12,400)	120,001	19%	
<b>Total Revenue</b>	<b>407,096</b>	<b>344,206</b>	<b>573,927</b>	<b>2,422,188</b>	<b>6,223,411</b>	<b>5,620,420</b>	<b>5,683,381</b>	<b>62,961</b>	<b>(540,030)</b>	<b>3,261,193</b>	<b>43%</b>	
<b>Expenses</b>												
Compensation and Benefits	298,174	314,405	316,522	2,039,726	3,794,631	3,937,986	3,750,167	187,819	44,464	1,710,442	54%	
Books and Supplies	12,865	45,781	14,870	198,422	399,096	280,957	248,011	32,946	151,085	49,589	80%	
Services and Other Operating Expenditures	159,108	169,617	191,029	1,188,818	2,141,630	2,144,539	2,078,094	66,445	63,536	889,276	57%	
Depreciation	4,565	4,565	4,565	31,953	47,671	50,133	50,133	-	(2,462)	18,180	64%	
Other Outflows	401	2,906	21,521	34,165	-	-	-	-	-	(34,165)		
<b>Total Expenses</b>	<b>475,113</b>	<b>537,273</b>	<b>548,506</b>	<b>3,493,084</b>	<b>6,383,028</b>	<b>6,413,615</b>	<b>6,126,405</b>	<b>287,210</b>	<b>256,623</b>	<b>2,633,321</b>	<b>57%</b>	
<b>Operating Income</b>	<b>(68,017)</b>	<b>(193,067)</b>	<b>25,421</b>	<b>(1,070,896)</b>	<b>(159,617)</b>	<b>(793,196)</b>	<b>(443,025)</b>	<b>350,171</b>	<b>(283,407)</b>	<b>627,872</b>		
<b>Fund Balance</b>												
Beginning Balance (Unaudited)					1,069,909	1,158,535	1,158,535					
Audit Adjustment					-	(34,172)	(34,172)					
Operating Income					(159,617)	(793,196)	(443,025)					
<b>Ending Fund Balance</b>					<b>910,292</b>	<b>331,167</b>	<b>681,338</b>					
Fund Balance as a % of Expenses						14%	5%				11%	

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					Budget v1	Forecast		Forecast vs. Current	Budget v1 vs. Current		
<b>KEY ASSUMPTIONS</b>											
<b>Enrollment Summary</b>											
4-6					95	83	83	-	(12)		
7-8					198	190	190	-	(8)		
9-12					226	170	170	-	(56)		
<b>Total Enrolled</b>					<b>519</b>	<b>443</b>	<b>443</b>	-	(76)		
<b>ADA %</b>											
4-6					95.0%	95.0%	95.0%	0.0%	0.0%		
7-8					95.0%	95.0%	95.0%	0.0%	0.0%		
9-12					95.0%	95.0%	95.0%	0.0%	0.0%		
<b>Average ADA %</b>					<b>95.0%</b>	<b>95.0%</b>	<b>95.0%</b>	<b>0.0%</b>	<b>0.0%</b>		
<b>ADA</b>											
4-6					90.25	78.85	78.85	-	(11.40)		
7-8					188.10	180.50	180.50	-	(7.60)		
9-12					214.70	161.50	161.50	-	(53.20)		
<b>Total ADA</b>					<b>493.05</b>	<b>420.85</b>	<b>420.85</b>	-	(72.20)		

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<b>REVENUE</b>												
<b>LCFF Entitlement</b>												
8011	Charter Schools General Purpose Entitlement - State Aid	179,871	179,871	179,871	919,339	2,287,977	1,958,528	1,958,528	-	(329,448)	1,039,190	47%
8012	Education Protection Account Entitlement	-	-	21,835	43,670	98,610	84,170	84,170	-	(14,440)	40,500	52%
8096	Charter Schools in Lieu of Property Taxes	163,389	-	160,455	850,090	2,349,881	1,985,899	1,985,899	-	(363,983)	1,135,809	43%
<b>SUBTOTAL - LCFF Entitlement</b>		<b>343,260</b>	<b>179,871</b>	<b>362,161</b>	<b>1,813,099</b>	<b>4,736,468</b>	<b>4,028,597</b>	<b>4,028,597</b>	<b>-</b>	<b>(707,871)</b>	<b>2,215,498</b>	<b>45%</b>
<b>Federal Revenue</b>												
8181	Special Education - Entitlement	-	-	-	-	57,500	57,500	57,500	-	-	57,500	0%
8220	Child Nutrition Programs	-	-	-	-	24,134	20,600	20,600	-	(3,534)	20,600	0%
8291	Title I	-	-	-	-	35,433	38,414	38,414	-	2,981	38,414	0%
8292	Title II	-	2,118	-	2,118	8,112	8,470	8,470	-	358	6,352	25%
8294	Title IV	2,500	-	-	2,500	10,000	10,000	10,000	-	-	7,500	25%
8297	PY Federal - Not Accrued	9,544	-	-	9,544	-	-	-	-	-	(9,544)	-
8299	All Other Federal Revenue	-	-	22,796	42,839	118,475	118,475	118,475	-	-	75,636	36%
<b>SUBTOTAL - Federal Revenue</b>		<b>12,044</b>	<b>2,118</b>	<b>22,796</b>	<b>57,001</b>	<b>253,654</b>	<b>253,459</b>	<b>253,459</b>	<b>-</b>	<b>(195)</b>	<b>196,458</b>	<b>22%</b>
<b>Other State Revenue</b>												
8319	Other State Apportionments - Prior Years	-	-	7,614	7,614	-	-	-	-	-	(7,614)	-
8381	Special Education - Entitlement (State)	27,103	27,103	27,103	165,629	312,781	300,908	300,908	-	(11,873)	135,279	55%
8382	Special Education Reimbursement (State)	-	-	-	-	216,000	216,000	216,000	-	-	216,000	0%
8520	Child Nutrition - State	-	-	-	-	1,817	1,551	1,551	-	(266)	1,551	0%
8550	Mandated Cost Reimbursements	-	-	12,554	12,554	12,483	12,554	12,554	-	72	0	100%
8560	State Lottery Revenue	-	-	32,257	32,257	102,479	100,220	100,220	-	(2,259)	67,963	32%
8590	All Other State Revenue	-	27,500	86,424	113,924	234,980	386,453	386,453	-	151,473	272,529	29%
<b>SUBTOTAL - Other State Revenue</b>		<b>27,103</b>	<b>54,603</b>	<b>165,952</b>	<b>331,978</b>	<b>880,539</b>	<b>1,017,685</b>	<b>1,017,685</b>	<b>-</b>	<b>137,146</b>	<b>685,707</b>	<b>33%</b>
<b>Local Revenue</b>												
8634	Food Service Sales	-	-	-	-	60,894	51,977	51,977	-	(8,917)	51,977	0%
8660	Interest	-	-	-	-	4	4	4	-	-	4	0%
8693	Field Trips	3,816	1,443	3,214	8,472	73,438	62,684	16,834	(45,850)	(56,604)	8,362	50%
8699	All Other Local Revenue	10,060	100,043	654	137,545	28,734	28,734	137,545	108,811	108,811	-	100%
8701	8701 - Student Production/Event Revenue	5,168	2,502	10,839	18,609	30,000	30,000	30,000	-	-	11,391	62%
8999	Uncategorized Revenue	3,629	3,502	2,120	28,205	-	-	-	-	-	(28,205)	-
<b>SUBTOTAL - Local Revenue</b>		<b>22,673</b>	<b>107,491</b>	<b>16,827</b>	<b>192,831</b>	<b>193,069</b>	<b>173,399</b>	<b>236,359</b>	<b>62,961</b>	<b>43,290</b>	<b>43,529</b>	<b>82%</b>
<b>Fundraising and Grants</b>												
8802	8802 - Donations - Private (Foundation Grants)	-	-	-	-	75,000	75,000	75,000	-	-	75,000	0%
8803	8803 - Fundraising (school Site)	2,016	124	6,191	27,279	84,680	72,280	72,280	-	(12,400)	45,001	38%
<b>SUBTOTAL - Fundraising and Grants</b>		<b>2,016</b>	<b>124</b>	<b>6,191</b>	<b>27,279</b>	<b>159,680</b>	<b>147,280</b>	<b>147,280</b>	<b>-</b>	<b>(12,400)</b>	<b>120,001</b>	<b>19%</b>
<b>TOTAL REVENUE</b>		<b>407,096</b>	<b>344,206</b>	<b>573,927</b>	<b>2,422,188</b>	<b>6,223,411</b>	<b>5,620,420</b>	<b>5,683,381</b>	<b>62,961</b>	<b>(540,030)</b>	<b>3,261,193</b>	<b>43%</b>

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<b>EXPENSES</b>												
<b>Compensation &amp; Benefits</b>												
<b>Certificated Salaries</b>												
1100	Teachers Salaries	213,973	103,340	103,815	779,558	1,182,519	1,411,450	1,300,246	111,204	(117,727)	520,688	60%
1101	Teacher - Bonus	-	-	-	-	7,000	10,000	10,000	-	(3,000)	10,000	0%
1103	Teacher - Substitute Pay	-	-	-	-	20,000	-	-	-	20,000	-	
1148	Teacher - Special Ed	6,022	6,522	12,459	45,668	120,000	115,967	115,967	-	4,033	70,298	39%
1150	Teacher - Custom 1	(82,274)	28,575	5,819	35,438	348,001	110,357	93,993	16,364	254,008	58,556	38%
1200	Certificated Pupil Support Salaries	20,367	34,039	23,017	164,303	395,097	387,143	379,035	8,108	16,063	214,732	43%
1300	Certificated Supervisor & Administrator Salaries	37,323	41,312	49,042	294,345	503,916	534,392	534,392	-	(30,475)	240,047	55%
<b>SUBTOTAL - Certificated Salaries</b>		<b>195,412</b>	<b>213,787</b>	<b>194,152</b>	<b>1,319,312</b>	<b>2,576,533</b>	<b>2,569,308</b>	<b>2,433,632</b>	<b>135,676</b>	<b>142,901</b>	<b>1,114,321</b>	<b>54%</b>
<b>Classified Salaries</b>												
2100	Classified Instructional Aide Salaries	28,587	25,300	33,780	149,305	153,481	269,501	277,001	(7,500)	(123,519)	127,696	54%
2200	Classified Support Salaries	3,024	2,537	2,797	11,134	-	33,041	31,738	1,303	(31,738)	20,604	35%
2300	Classified Supervisor & Administrator Salaries	6,081	5,833	5,833	41,105	-	70,000	46,667	23,333	(46,667)	5,562	88%
2400	Classified Clerical & Office Salaries	8,322	8,775	12,212	80,186	201,652	160,611	162,796	(2,185)	38,856	82,610	49%
2935	Other Classified - Substitute	1,471	1,223	291	4,557	-	20,000	20,000	-	(20,000)	15,444	23%
<b>SUBTOTAL - Classified Salaries</b>		<b>47,485</b>	<b>43,668</b>	<b>54,913</b>	<b>286,287</b>	<b>355,134</b>	<b>553,154</b>	<b>538,202</b>	<b>14,951</b>	<b>(183,069)</b>	<b>251,915</b>	<b>53%</b>
<b>Employee Benefits</b>												
3100	STRS	31,985	31,953	31,728	212,360	426,742	419,439	399,251	20,188	27,491	186,891	53%
3300	OASDI-Medicare-Alternative	6,621	6,721	7,281	42,341	67,901	85,173	81,048	4,126	(13,146)	38,706	52%
3400	Health & Welfare Benefits	16,081	17,348	17,573	145,709	290,122	222,396	210,417	11,979	79,705	64,708	69%
3500	Unemployment Insurance	260	597	10,544	15,930	31,136	37,987	39,347	(1,360)	(8,211)	23,417	40%
3600	Workers Comp Insurance	-	-	-	15,750	43,975	46,837	44,578	2,259	(603)	28,827	35%
3900	Other Employee Benefits	331	331	331	2,037	3,088	3,693	3,693	-	(605)	1,656	55%
<b>SUBTOTAL - Employee Benefits</b>		<b>55,278</b>	<b>56,950</b>	<b>67,458</b>	<b>434,127</b>	<b>862,964</b>	<b>815,524</b>	<b>778,333</b>	<b>37,192</b>	<b>84,632</b>	<b>344,205</b>	<b>56%</b>
<b>Books &amp; Supplies</b>												
4200	Books & Other Reference Materials	462	188	-	1,069	3,299	3,299	3,299	-	-	2,230	32%
4300	Materials & Supplies	2,116	6,961	3,281	19,572	99,035	50,301	25,000	25,301	74,035	5,428	78%
4315	Custodial Supplies	-	-	-	33	7,396	6,313	1,052	5,261	6,344	1,019	3%
4320	Educational Software	95	-	2,595	47,148	45,000	45,000	47,242	(2,242)	(2,242)	95	100%
4325	Instructional Materials & Supplies	9,230	1,582	100	36,959	61,631	36,894	37,631	(737)	24,000	672	98%
4410	Classroom Furniture, Equipment & Supplies	963	12,085	249	16,154	47,000	15,905	16,376	(471)	30,624	222	99%
4420	Computers: individual items less than \$5k	-	-	-	18,030	15,950	20,000	20,000	-	(4,050)	1,970	90%
4430	Non Classroom Related Furniture, Equipment & Supplies	-	-	100	137	6,835	6,835	1,000	5,835	5,835	863	14%
4710	Student Food Services	-	24,965	8,546	59,321	112,950	96,410	96,410	-	16,540	37,090	62%
<b>SUBTOTAL - Books and Supplies</b>		<b>12,865</b>	<b>45,781</b>	<b>14,870</b>	<b>198,422</b>	<b>399,096</b>	<b>280,957</b>	<b>248,011</b>	<b>32,946</b>	<b>151,085</b>	<b>49,589</b>	<b>80%</b>
<b>Services &amp; Other Operating Expenses</b>												
5200	Travel & Conferences	-	-	-	707	20,000	10,000	1,000	9,000	19,000	293	71%
5300	Dues & Memberships	4,450	-	-	14,471	15,000	15,000	15,000	-	-	529	96%
5400	Insurance	-	8	-	52,802	63,960	63,960	63,960	-	(0)	11,158	83%
5515	Janitorial, Gardening Services & Supplies	10,354	10,136	10,867	69,208	94,554	105,000	120,000	(15,000)	(25,446)	50,792	58%
5535	Utilities - All Utilities	8,597	7,123	9,511	65,831	165,000	165,000	130,000	35,000	35,000	64,169	51%
5605	Equipment Leases	-	3,365	1,794	8,227	20,000	20,000	16,000	4,000	4,000	7,773	51%
5610	Rent	85,892	85,885	93,026	619,982	1,045,944	1,045,944	1,045,944	-	-	425,962	59%
5615	Repairs and Maintenance - Building	4,184	12,714	3,285	35,891	30,000	35,800	35,800	-	(5,800)	(91)	100%
5631	Other Space Rental	1,750	-	3,700	16,650	20,600	33,150	33,150	-	(12,550)	16,500	50%
5803	Accounting Fees	-	-	-	-	10,700	10,700	10,700	-	-	10,700	0%

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5809	Banking Fees	35	47	35	288	1,000	1,000	1,000	-	-	712	29%
5812	Business Services	12,024	12,024	12,024	84,169	147,789	146,573	146,573	-	1,217	62,404	57%
5815	Consultants - Instructional	1,857	894	2,810	8,396	20,000	15,000	15,000	-	5,000	6,604	56%
5820	Consultants - Non Instructional - Custom 1	800	-	-	3,150	30,000	15,000	15,000	-	15,000	11,850	21%
5824	District Oversight Fees	-	-	-	1,550	48,865	41,786	41,786	-	7,079	40,236	4%
5830	Field Trips Expenses	1,017	7,947	180	14,143	91,797	78,355	21,043	57,312	70,754	6,900	67%
5839	Fundraising Expenses	276	5,625	12	6,898	10,000	10,000	10,000	-	-	3,102	69%
5843	Interest - Loans Less than 1 Year	-	-	-	-	2,064	2,064	2,064	-	-	2,064	0%
5845	Legal Fees	6,831	-	10,152	32,674	100,000	100,000	75,000	25,000	25,000	42,326	44%
5851	Marketing and Student Recruiting	7,099	565	2,718	12,464	30,000	30,000	20,000	10,000	10,000	7,536	62%
5857	Payroll Fees	339	359	339	2,500	4,893	4,893	4,893	-	-	2,392	51%
5861	Prior Yr Exp (not accrued)	-	8	-	594	-	594	594	-	(594)	-	100%
5863	Professional Development	6,750	-	-	28,193	25,000	28,193	28,193	-	(3,193)	-	100%
5869	Special Education Contract Instructors	-	15,845	12,402	37,822	20,000	42,420	97,000	(54,580)	(77,000)	59,178	39%
5872	Special Education Encroachment	-	-	-	-	11,108	10,752	10,752	-	356	10,752	0%
5881	Student Information System	1,083	2,643	20,693	28,753	16,500	16,500	35,000	(18,500)	(18,500)	6,247	82%
5887	Technology Services	4,400	4,400	5,092	31,492	70,000	70,000	55,000	15,000	15,000	23,508	57%
5898	Bad Debt Expense	-	-	787	787	-	-	787	(787)	(787)	-	100%
5900	Communications	1,370	16	1,573	10,916	26,856	26,856	26,856	-	-	15,940	41%
5915	Postage and Delivery	-	13	31	260	-	-	-	-	-	(260)	
<b>SUBTOTAL - Services &amp; Other Operating Exp.</b>		<b>159,108</b>	<b>169,617</b>	<b>191,029</b>	<b>1,188,818</b>	<b>2,141,630</b>	<b>2,144,539</b>	<b>2,078,094</b>	<b>66,445</b>	<b>63,536</b>	<b>889,276</b>	<b>57%</b>
<b>Capital Outlay &amp; Depreciation</b>												
6900	Depreciation	4,565	4,565	4,565	31,953	47,671	50,133	50,133	-	(2,462)	18,180	64%
<b>SUBTOTAL - Capital Outlay &amp; Depreciation</b>		<b>4,565</b>	<b>4,565</b>	<b>4,565</b>	<b>31,953</b>	<b>47,671</b>	<b>50,133</b>	<b>50,133</b>	<b>-</b>	<b>(2,462)</b>	<b>18,180</b>	<b>64%</b>
<b>Other Outflows</b>												
7438	Long term debt - Interest	19	14	12	191	-	-	-	-	-	(191)	
7999	Uncategorized Expense	382	2,892	21,509	33,974	-	-	-	-	-	(33,974)	
<b>SUBTOTAL - Other Outflows</b>		<b>401</b>	<b>2,906</b>	<b>21,521</b>	<b>34,165</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(34,165)</b>	
<b>TOTAL EXPENSES</b>		<b>475,113</b>	<b>537,273</b>	<b>548,506</b>	<b>3,493,084</b>	<b>6,383,028</b>	<b>6,413,615</b>	<b>6,126,405</b>	<b>287,210</b>	<b>256,623</b>	<b>2,633,321</b>	<b>57%</b>



**Contra Costa School of the Perform**  
**Monthly Cash Forecast**  
**As of Jan FY2022**

	2021-22												Forecast	Remaining Balance
	Actuals & Forecast													
	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Feb Forecast	Mar Forecast	Apr Forecast	May Forecast	Jun Forecast		
<b>Beginning Cash</b>	<b>1,222,950</b>	<b>1,037,941</b>	<b>1,131,664</b>	<b>1,404,113</b>	<b>1,365,253</b>	<b>1,338,741</b>	<b>1,082,687</b>	<b>1,150,905</b>	<b>1,434,931</b>	<b>1,306,547</b>	<b>1,145,123</b>	<b>977,260</b>		
<b>REVENUE</b>														
LCFF Entitlement	-	221,369	342,811	363,628	343,260	179,871	362,161	813,478	305,948	325,606	305,948	305,948	4,028,597	158,570
Federal Revenue	-	-	20,043	-	12,044	2,118	22,796	24,580	1,717	30,467	15,938	1,717	253,459	122,040
Other State Revenue	15,057	15,057	27,103	27,103	27,103	54,603	165,952	51,069	121,705	30,288	58,037	154,870	1,017,685	269,739
Other Local Revenue	1,109	21,442	13,215	10,074	22,673	107,491	16,827	(26,450)	1,754	1,754	1,754	1,754	236,359	62,961
Fundraising & Grants	1,903	12,198	3,847	1,000	2,016	124	6,191	24,000	24,000	24,000	24,000	24,000	147,280	-
<b>TOTAL REVENUE</b>	<b>18,069</b>	<b>270,066</b>	<b>407,020</b>	<b>401,804</b>	<b>407,096</b>	<b>344,206</b>	<b>573,927</b>	<b>886,676</b>	<b>455,124</b>	<b>412,115</b>	<b>405,677</b>	<b>488,290</b>	<b>5,683,381</b>	<b>613,311</b>
<b>EXPENSES</b>														
Certificated Salaries	80,652	209,811	212,236	213,263	195,412	213,787	194,152	248,499	248,499	248,499	248,499	255,999	2,433,632	(135,676)
Classified Salaries	17,270	37,209	40,239	45,504	47,485	43,668	54,913	59,061	51,951	51,951	51,951	51,951	538,202	(14,951)
Employee Benefits	59,092	60,163	69,987	65,199	55,278	56,950	67,458	83,492	83,492	77,201	77,201	60,011	778,333	(37,192)
Books & Supplies	19,354	23,880	45,982	35,691	12,865	45,781	14,870	15,164	16,843	16,843	16,843	16,843	248,011	(32,946)
Services & Other Operating Expenses	127,326	160,920	233,516	147,303	159,108	169,617	191,029	231,004	186,813	183,135	183,135	177,805	2,078,094	(72,615)
Capital Outlay & Depreciation	4,565	4,565	4,565	4,565	4,565	4,565	4,565	1,469	4,178	4,178	4,178	4,178	50,133	-
Other Outflows	893	1,359	1,398	5,687	401	2,906	21,521	(34,165)	-	-	-	-	-	-
<b>TOTAL EXPENSES</b>	<b>309,151</b>	<b>497,905</b>	<b>607,923</b>	<b>517,213</b>	<b>475,113</b>	<b>537,273</b>	<b>548,506</b>	<b>604,524</b>	<b>591,775</b>	<b>581,807</b>	<b>581,807</b>	<b>566,788</b>	<b>6,126,405</b>	<b>(293,380)</b>
<b>Operating Cash Inflow (Outflow)</b>	<b>(291,082)</b>	<b>(227,839)</b>	<b>(200,903)</b>	<b>(115,409)</b>	<b>(68,017)</b>	<b>(193,067)</b>	<b>25,421</b>	<b>282,153</b>	<b>(136,651)</b>	<b>(169,692)</b>	<b>(176,131)</b>	<b>(78,498)</b>	<b>(443,025)</b>	<b>906,691</b>
Revenues - Prior Year Accruals	73,417	328,834	438,923	27,287	-	21,874	2,510	6,290	-	-	-	-	-	-
Other Assets	29,485	-	(4,373)	-	-	-	-	-	-	-	-	-	-	-
Fixed Assets	4,565	4,565	4,565	4,565	4,565	4,565	4,565	1,469	4,178	4,178	4,178	4,178	4,178	-
Expenses - Prior Year Accruals	-	(45,803)	(2,211)	-	-	(21,874)	-	(9,975)	-	-	-	-	-	-
Accounts Payable - Current Year	(71,016)	(12,305)	-	100	44	(98,434)	-	-	-	-	-	-	-	-
Summerholdback for Teachers	(37,888)	6,633	5,143	4,957	5,592	(423)	4,416	4,090	4,090	4,090	4,090	4,090	-	-
Loans Payable (Long Term)	-	-	(8,333)	-	(8,333)	(8,333)	(8,333)	-	-	-	-	-	-	-
Other Liabilities	107,510	39,639	39,638	39,639	39,639	39,639	39,639	-	-	-	-	-	-	-
<b>Ending Cash</b>	<b>1,037,941</b>	<b>1,131,664</b>	<b>1,404,113</b>	<b>1,365,253</b>	<b>1,338,741</b>	<b>1,082,687</b>	<b>1,150,905</b>	<b>1,434,931</b>	<b>1,306,547</b>	<b>1,145,123</b>	<b>977,260</b>	<b>907,029</b>		

**Contra Costa School of the Performing Arts**  
**Balance Sheet**  
**As of Jan FY2022**

	<b>Jun FY2021</b>	<b>Jan FY2022</b>
<b>ASSETS</b>		
Cash Balance	1,222,950	1,150,905
Accounts Receivable	954,975	62,131
Other Current Assets	2,515	2,515
Prepays	29,485	4,373
Fixed Assets, Net	82,131	50,178
Due From Others	3,809	3,809
<b>TOTAL ASSETS</b>	<b>2,295,866</b>	<b>1,273,910</b>
<b>LIABILITIES &amp; EQUITY</b>		
Accounts Payable	240,248	9,975
Deferred Revenue	202,528	224,153
Current Loans and Other Payables	644,547	935,468
Long-Term Loans and Other Liabilities	50,008	16,676
Beginning Net Assets	500,958	1,158,534
Net Income (Loss) to Date	657,576	(1,070,896)
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>2,295,866</b>	<b>1,273,910</b>