

**Contra Costa School of the Performing Arts**  
**Income Statement**  
**As of Dec FY2021**

|   | Actual         |                |                 | YTD              | Budget           |                    |                   |                  |  |   |                            |                          |
|---|----------------|----------------|-----------------|------------------|------------------|--------------------|-------------------|------------------|--|---|----------------------------|--------------------------|
|   | Oct            | Nov            | Dec             |                  | Actual YTD       | Approved Budget v2 | Previous Forecast | Current Forecast | Previous Forecast vs. Current Forecast | Approved Budget v2 vs. Current Forecast | Current Forecast Remaining | % Current Forecast Spent |
| <b>SUMMARY</b>                            |                |                |                 |                  |                  |                    |                   |                  |  |   |                            |                          |
| <b>Revenue</b>                            |                |                |                 |                  |                  |                    |                   |                  |  |   |                            |                          |
| LCFF Entitlement                          | 342,468        | 320,853        | 320,853         | 1,674,220        | 3,886,053        | 3,946,386          | 3,946,386         | -                | 60,333                                 | 2,272,166                               | 42%                        |                          |
| Federal Revenue                           | 174,008        | 416            | 303             | 174,727          | 78,323           | 280,754            | 280,754           | -                | 202,431                                | 106,027                                 | 62%                        |                          |
| Other State Revenues                      | 56,400         | 23,464         | 35,169          | 164,506          | 822,404          | 573,595            | 537,835           | (35,760)         | (284,569)                              | 373,328                                 | 31%                        |                          |
| Local Revenues                            | 120            | 231            | 22,547          | 27,662           | 149,120          | 147,713            | 32,738            | (114,975)        | (116,382)                              | 5,076                                   | 84%                        |                          |
| Fundraising and Grants                    | 6,253          | 2,239          | 3,901           | 54,821           | 150,000          | 150,000            | 150,000           | -                | -                                      | 95,179                                  | 37%                        |                          |
| <b>Total Revenue</b>                      | <b>579,248</b> | <b>347,203</b> | <b>382,773</b>  | <b>2,095,937</b> | <b>5,085,900</b> | <b>5,098,448</b>   | <b>4,947,713</b>  | <b>(150,735)</b> | <b>(138,187)</b>                       | <b>2,851,776</b>                        | <b>42%</b>                 |                          |
| <b>Expenses</b>                           |                |                |                 |                  |                  |                    |                   |                  |  |   |                            |                          |
| Compensation and Benefits                 | 256,807        | 247,565        | 255,437         | 1,387,526        | 3,148,817        | 3,123,728          | 3,094,187         | 29,541           | 54,630                                 | 1,706,661                               | 45%                        |                          |
| Books and Supplies                        | 5,676          | 3,501          | 9,988           | 98,772           | 333,926          | 330,426            | 197,194           | 133,233          | 136,733                                | 98,421                                  | 50%                        |                          |
| Services and Other Operating Expenditures | 131,131        | 60,891         | 100,038         | 633,554          | 1,232,366        | 1,318,800          | 1,287,497         | 31,303           | (55,131)                               | 653,942                                 | 49%                        |                          |
| Depreciation                              | -              | -              | 43,525          | 43,525           | 55,754           | 55,754             | 55,754            | -                | -                                      | 12,229                                  | 78%                        |                          |
| Other Outflows                            | 289            | 217            | 752             | 1,581            | -                | -                  | -                 | -                | -                                      | (1,581)                                 |                            |                          |
| <b>Total Expenses</b>                     | <b>393,903</b> | <b>312,174</b> | <b>409,739</b>  | <b>2,164,959</b> | <b>4,770,862</b> | <b>4,828,708</b>   | <b>4,634,631</b>  | <b>194,077</b>   | <b>136,231</b>                         | <b>2,469,672</b>                        | <b>47%</b>                 |                          |
| <b>Operating Income</b>                   | <b>185,344</b> | <b>35,029</b>  | <b>(26,967)</b> | <b>(69,022)</b>  | <b>315,038</b>   | <b>269,740</b>     | <b>313,082</b>    | <b>43,342</b>    | <b>(1,956)</b>                         | <b>382,104</b>                          |                            |                          |
| <b>Fund Balance</b>                       |                |                |                 |                  |                  |                    |                   |                  |  |   |                            |                          |
| Beginning Balance (Unaudited)             |                |                |                 |                  | 500,958          | 500,959            | 500,959           |                  |  |   |                            |                          |
| Operating Income                          |                |                |                 |                  | 315,038          | 269,740            | 313,082           |                  |  |   |                            |                          |
| <b>Ending Fund Balance</b>                |                |                |                 |                  | <b>815,996</b>   | <b>770,699</b>     | <b>814,040</b>    |                  |  |   |                            |                          |
| Fund Balance as a % of Expenses           |                |                |                 |                  | 17%              | 16%                | 18%               |                  |  |   |                            |                          |

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|                           | Actual |     |     | YTD        | Budget             |                   |                  |                       |                        |                            |                          |
|---------------------------|--------|-----|-----|------------|--------------------|-------------------|------------------|-----------------------|------------------------|----------------------------|--------------------------|
|                           | Oct    | Nov | Dec | Actual YTD | Approved Budget v2 | Previous Forecast | Current Forecast | Previous Forecast vs. | Approved Budget v2 vs. | Current Forecast Remaining | % Current Forecast Spent |
|                           |        |     |     |            |                    |                   |                  | Current Forecast      | Current Forecast       |                            |                          |
| <b>KEY ASSUMPTIONS</b>    |        |     |     |            |                    |                   |                  |                       |                        |                            |                          |
| <b>Enrollment Summary</b> |        |     |     |            |                    |                   |                  |                       |                        |                            |                          |
| 4-6                       |        |     |     |            | 90                 | 85                | 85               | -                     | (5)                    |                            |                          |
| 7-8                       |        |     |     |            | 192                | 200               | 200              | -                     | 8                      |                            |                          |
| 9-12                      |        |     |     |            | 190                | 175               | 175              | -                     | (15)                   |                            |                          |
| <b>Total Enrolled</b>     |        |     |     |            | <b>472</b>         | <b>460</b>        | <b>460</b>       | -                     | (12)                   |                            |                          |
| <b>ADA %</b>              |        |     |     |            |                    |                   |                  |                       |                        |                            |                          |
| 4-6                       |        |     |     |            | 96.6%              | 95.5%             | 95.5%            | 0.0%                  | -1.1%                  |                            |                          |
| 7-8                       |        |     |     |            | 103.1%             | 95.5%             | 95.5%            | 0.0%                  | -7.6%                  |                            |                          |
| 9-12                      |        |     |     |            | 77.6%              | 94.0%             | 94.0%            | 0.0%                  | 16.4%                  |                            |                          |
| <b>Average ADA %</b>      |        |     |     |            | <b>91.6%</b>       | <b>94.9%</b>      | <b>94.9%</b>     | <b>0.0%</b>           | <b>3.3%</b>            |                            |                          |
| <b>ADA</b>                |        |     |     |            |                    |                   |                  |                       |                        |                            |                          |
| 4-6                       |        |     |     |            | 86.97              | 81.18             | 81.18            | -                     | (5.79)                 |                            |                          |
| 7-8                       |        |     |     |            | 197.88             | 191.02            | 191.02           | -                     | (6.86)                 |                            |                          |
| 9-12                      |        |     |     |            | 147.44             | 164.48            | 164.48           | -                     | 17.04                  |                            |                          |
| <b>Total ADA</b>          |        |     |     |            | <b>432.29</b>      | <b>436.69</b>     | <b>436.69</b>    | -                     | <b>4.40</b>            |                            |                          |

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|  | Actual         |                |                | YTD              | Budget           |                    |                   |                  |  |   |                            |                          |
|--|----------------|----------------|----------------|------------------|------------------|--------------------|-------------------|------------------|--|---|----------------------------|--------------------------|
|  | Oct            | Nov            | Dec            |                  | Actual YTD       | Approved Budget v2 | Previous Forecast | Current Forecast | Previous Forecast vs. Current Forecast | Approved Budget v2 vs. Current Forecast | Current Forecast Remaining | % Current Forecast Spent |
| <b>REVENUE</b>   |                |                |                |                  |                  |                    |                   |                  |  |   |                            |                          |
| <b>LCFF Entitlement</b>                                      |                |                |                |                  |                  |                    |                   |                  |  |   |                            |                          |
| 8011 Charter Schools General Purpose Entitlement - State Aid | 164,910        | 164,910        | 164,910        | 677,962          | 1,850,309        | 1,889,940          | 1,889,940         | -                | 39,631                                 | 1,211,978                               | 36%                        |                          |
| 8012 Education Protection Account Entitlement                | 21,615         | -              | -              | 21,615           | 86,458           | 87,337             | 87,337            | -                | 879                                    | 65,722                                  | 25%                        |                          |
| 8096 Charter Schools in Lieu of Property Taxes               | 155,943        | 155,943        | 155,943        | 974,643          | 1,949,286        | 1,969,109          | 1,969,109         | -                | 19,822                                 | 994,466                                 | 49%                        |                          |
| <b>SUBTOTAL - LCFF Entitlement</b>                           | <b>342,468</b> | <b>320,853</b> | <b>320,853</b> | <b>1,674,220</b> | <b>3,886,053</b> | <b>3,946,386</b>   | <b>3,946,386</b>  | <b>-</b>         | <b>60,333</b>                          | <b>2,272,166</b>                        | <b>42%</b>                 |                          |
| <b>Federal Revenue</b>                                       |                |                |                |                  |                  |                    |                   |                  |  |   |                            |                          |
| 8181 Special Education - Entitlement                         | -              | -              | -              | -                | 56,375           | 56,375             | 56,375            | -                | -                                      | 56,375                                  | 0%                         |                          |
| 8220 Child Nutrition Programs                                | -              | 416            | 303            | 719              | 21,948           | 21,390             | 21,390            | -                | (558)                                  | 20,671                                  | 3%                         |                          |
| 8290 CARES Act   | 174,008        | -              | -              | 174,008          | -                | 202,989            | 202,989           | -                | 202,989                                | 28,981                                  | 86%                        |                          |
| <b>SUBTOTAL - Federal Revenue</b>                            | <b>174,008</b> | <b>416</b>     | <b>303</b>     | <b>174,727</b>   | <b>78,323</b>    | <b>280,754</b>     | <b>280,754</b>    | <b>-</b>         | <b>202,431</b>                         | <b>106,027</b>                          | <b>62%</b>                 |                          |
| <b>Other State Revenue</b>                                   |                |                |                |                  |                  |                    |                   |                  |  |   |                            |                          |
| 8381 Special Education - Entitlement (State)                 | 23,435         | 23,435         | 23,435         | 119,778          | 270,181          | 272,929            | 272,929           | -                | 2,748                                  | 153,151                                 | 44%                        |                          |
| 8382 Special Education Reimbursement (State)                 | -              | -              | -              | -                | 213,053          | 164,526            | 128,766           | (35,760)         | (84,287)                               | 128,766                                 | 0%                         |                          |
| 8520 Child Nutrition - State                                 | -              | 29             | 21             | 50               | 1,652            | 1,610              | 1,610             | -                | (42)                                   | 1,560                                   | 3%                         |                          |
| 8550 Mandated Cost Reimbursements                            | -              | -              | 11,713         | 11,713           | 11,713           | 11,713             | 11,713            | -                | -                                      | 0                                       | 100%                       |                          |
| 8560 State Lottery Revenue                                   | -              | -              | -              | -                | 89,850           | 89,852             | 89,852            | -                | 1                                      | 89,852                                  | 0%                         |                          |
| 8590 CARES Act   | 32,965         | -              | -              | 32,965           | 235,954          | 32,965             | 32,965            | -                | (202,989)                              | -                                       | 100%                       |                          |
| <b>SUBTOTAL - Other State Revenue</b>                        | <b>56,400</b>  | <b>23,464</b>  | <b>35,169</b>  | <b>164,506</b>   | <b>822,404</b>   | <b>573,595</b>     | <b>537,835</b>    | <b>(35,760)</b>  | <b>(284,569)</b>                       | <b>373,328</b>                          | <b>31%</b>                 |                          |
| <b>Local Revenue</b>   |                |                |                |                  |                  |                    |                   |                  |  |   |                            |                          |
| 8634 Food Service Sales                                      | 110            | -              | -              | 216              | 55,340           | 53,933             | 4,000             | (49,933)         | (51,340)                               | 3,784                                   | 5%                         |                          |
| 8660 Interest  | -              | -              | -              | -                | 4                | 4                  | 4                 | -                | -                                      | 4                                       | 0%                         |                          |
| 8693 Field Trips   | -              | -              | -              | -                | 65,042           | 65,042             | -                 | (65,042)         | (65,042)                               | -                                       | -                          |                          |
| 8699 All Other Local Revenue                                 | 98             | -              | 125            | 4,687            | 28,734           | 28,734             | 28,734            | -                | -                                      | 24,047                                  | 16%                        |                          |
| 8999 Uncategorized Revenue                                   | (88)           | 231            | 22,422         | 22,760           | -                | -                  | -                 | -                | -                                      | (22,760)                                | -                          |                          |
| <b>SUBTOTAL - Local Revenue</b>                              | <b>120</b>     | <b>231</b>     | <b>22,547</b>  | <b>27,662</b>    | <b>149,120</b>   | <b>147,713</b>     | <b>32,738</b>     | <b>(114,975)</b> | <b>(116,382)</b>                       | <b>5,076</b>                            | <b>84%</b>                 |                          |
| <b>Fundraising and Grants</b>                                |                |                |                |                  |                  |                    |                   |                  |  |   |                            |                          |
| 8802 8802 - Donations - Private (Foundation Grants)          | -              | -              | -              | 20,000           | 75,000           | 75,000             | 75,000            | -                | -                                      | 55,000                                  | 27%                        |                          |
| 8803 8803 - Fundraising (school Site)                        | 6,253          | 2,239          | 3,901          | 34,821           | 75,000           | 75,000             | 75,000            | -                | -                                      | 40,179                                  | 46%                        |                          |
| <b>SUBTOTAL - Fundraising and Grants</b>                     | <b>6,253</b>   | <b>2,239</b>   | <b>3,901</b>   | <b>54,821</b>    | <b>150,000</b>   | <b>150,000</b>     | <b>150,000</b>    | <b>-</b>         | <b>-</b>                               | <b>95,179</b>                           | <b>37%</b>                 |                          |
| <b>TOTAL REVENUE</b>   | <b>579,248</b> | <b>347,203</b> | <b>382,773</b> | <b>2,095,937</b> | <b>5,085,900</b> | <b>5,098,448</b>   | <b>4,947,713</b>  | <b>(150,735)</b> | <b>(138,187)</b>                       | <b>2,851,776</b>                        | <b>42%</b>                 |                          |

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|  | Actual         |                |                | YTD<br>Actual YTD | Budget             |                   |                  |  |   |                            |                          |  |
|--|----------------|----------------|----------------|-------------------|--------------------|-------------------|------------------|--|---|----------------------------|--------------------------|--|
|  | Oct            | Nov            | Dec            |                   | Approved Budget v2 | Previous Forecast | Current Forecast | Previous Forecast vs. Current Forecast | Approved Budget v2 vs. Current Forecast | Current Forecast Remaining | % Current Forecast Spent |  |
| <b>EXPENSES</b>  |                |                |                |                   |                    |                   |                  |  |   |                            |                          |  |
| <b>Compensation &amp; Benefits</b>                         |                |                |                |                   |                    |                   |                  |  |   |                            |                          |  |
| <b>Certificated Salaries</b>                               |                |                |                |                   |                    |                   |                  |  |   |                            |                          |  |
| 1100 Teachers Salaries                                     | 83,705         | 78,829         | 85,195         | 415,360           | 1,250,265          | 965,203           | 949,524          | 15,679                                 | 300,741                                 | 534,164                    | 44%                      |  |
| 1103 Teacher - Substitute Pay                              | -              | -              | 510            | 510               | 19,497             | 19,497            | 29,180           | (9,683)                                | (9,683)                                 | 28,670                     | 2%                       |  |
| 1148 Teacher - Special Ed                                  | 12,998         | 12,200         | 13,524         | 64,574            | 163,780            | 149,906           | 142,488          | 7,418                                  | 21,292                                  | 77,913                     | 45%                      |  |
| 1150 Teacher - Custom 1                                    | 25,569         | 25,141         | 25,216         | 126,011           | -                  | 275,055           | 260,432          | 14,623                                 | (260,432)                               | 134,420                    | 48%                      |  |
| 1200 Certificated Pupil Support Salaries                   | 20,261         | 17,940         | 17,940         | 105,489           | 227,280            | 227,280           | 227,280          | -                                      | -                                       | 121,791                    | 46%                      |  |
| 1300 Certificated Supervisor & Administrator Salaries      | 45,577         | 45,577         | 45,577         | 270,958           | 545,720            | 545,720           | 545,720          | -                                      | -                                       | 274,762                    | 50%                      |  |
| <b>SUBTOTAL - Certificated Salaries</b>                    | <b>188,110</b> | <b>179,686</b> | <b>187,960</b> | <b>982,903</b>    | <b>2,206,542</b>   | <b>2,182,660</b>  | <b>2,154,624</b> | <b>28,037</b>                          | <b>51,918</b>                           | <b>1,171,721</b>           | <b>46%</b>               |  |
| <b>Classified Salaries</b>                                 |                |                |                |                   |                    |                   |                  |  |   |                            |                          |  |
| 2100 Classified Instructional Aide Salaries                | 6,743          | 4,866          | 5,280          | 28,939            | 82,212             | 82,212            | 82,212           | -                                      | -                                       | 53,273                     | 35%                      |  |
| 2300 Classified Supervisor & Administrator Salaries        | -              | 5,100          | 5,100          | 17,415            | 61,200             | 45,653            | 45,653           | -                                      | 15,547                                  | 28,238                     | 38%                      |  |
| 2400 Classified Clerical & Office Salaries                 | 12,097         | 8,327          | 7,870          | 60,475            | 145,600            | 145,600           | 145,600          | -                                      | -                                       | 85,125                     | 42%                      |  |
| <b>SUBTOTAL - Classified Salaries</b>                      | <b>18,841</b>  | <b>18,293</b>  | <b>18,250</b>  | <b>106,829</b>    | <b>289,012</b>     | <b>273,465</b>    | <b>273,465</b>   | <b>-</b>                               | <b>15,547</b>                           | <b>166,636</b>             | <b>39%</b>               |  |
| <b>Employee Benefits</b>                                   |                |                |                |                   |                    |                   |                  |  |   |                            |                          |  |
| 3100 STRS  | 24,214         | 23,298         | 24,134         | 125,836           | 308,786            | 304,930           | 305,912          | (982)                                  | 2,874                                   | 180,076                    | 41%                      |  |
| 3300 OASDI-Medicare-Alternative                            | 6,301          | 6,020          | 6,173          | 33,633            | 72,367             | 70,831            | 68,309           | 2,522                                  | 4,058                                   | 34,676                     | 49%                      |  |
| 3400 Health & Welfare Benefits                             | 19,068         | 19,994         | 18,646         | 128,001           | 207,007            | 223,388           | 223,388          | -                                      | (16,381)                                | 95,387                     | 57%                      |  |
| 3500 Unemployment Insurance                                | (0)            | (0)            | (0)            | (0)               | 27,670             | 28,525            | 28,980           | (456)                                  | (1,311)                                 | 28,980                     | 0%                       |  |
| 3600 Workers Comp Insurance                                | -              | -              | -              | 8,882             | 37,433             | 36,842            | 36,421           | 421                                    | 1,012                                   | 27,540                     | 24%                      |  |
| 3900 Other Employee Benefits                               | 274            | 274            | 274            | 1,444             | -                  | 3,088             | 3,088            | -                                      | (3,088)                                 | 1,644                      | 47%                      |  |
| <b>SUBTOTAL - Employee Benefits</b>                        | <b>49,857</b>  | <b>49,586</b>  | <b>49,226</b>  | <b>297,795</b>    | <b>653,263</b>     | <b>667,602</b>    | <b>666,098</b>   | <b>1,504</b>                           | <b>(12,836)</b>                         | <b>368,303</b>             | <b>45%</b>               |  |
| <b>Books &amp; Supplies</b>                                |                |                |                |                   |                    |                   |                  |  |   |                            |                          |  |
| 4200 Books & Other Reference Materials                     | -              | 14             | -              | 811               | 3,299              | 3,299             | 3,299            | -                                      | -                                       | 2,488                      | 25%                      |  |
| 4300 Materials & Supplies                                  | 809            | -              | 1,588          | 4,796             | 70,000             | 70,000            | 35,000           | 35,000                                 | 35,000                                  | 30,204                     | 14%                      |  |
| 4315 Custodial Supplies                                    | -              | -              | -              | -                 | 3,637              | 3,637             | 3,637            | -                                      | -                                       | 3,637                      | 0%                       |  |
| 4320 Educational Software                                  | 3,438          | 463            | 114            | 33,563            | 50,000             | 46,500            | 46,500           | -                                      | 3,500                                   | 12,937                     | 72%                      |  |
| 4325 Instructional Materials & Supplies                    | 164            | 2,126          | -              | 2,556             | 36,389             | 36,389            | 18,195           | 18,195                                 | 18,195                                  | 15,638                     | 14%                      |  |
| 4410 Classroom Furniture, Equipment & Supplies             | -              | 529            | -              | 4,369             | 7,000              | 7,000             | 7,000            | -                                      | -                                       | 2,631                      | 62%                      |  |
| 4420 Computers: individual items less than \$5k            | 558            | -              | -              | 41,242            | 56,728             | 56,728            | 56,728           | -                                      | -                                       | 15,486                     | 73%                      |  |
| 4430 Non Classroom Related Furniture, Equipment & Supplies | 707            | 369            | 164            | 1,849             | 6,835              | 6,835             | 6,835            | -                                      | -                                       | 4,986                      | 27%                      |  |
| 4710 Student Food Services                                 | -              | -              | 8,123          | 9,585             | 100,038            | 100,038           | 20,000           | 80,038                                 | 80,038                                  | 10,415                     | 48%                      |  |
| <b>SUBTOTAL - Books and Supplies</b>                       | <b>5,676</b>   | <b>3,501</b>   | <b>9,988</b>   | <b>98,772</b>     | <b>333,926</b>     | <b>330,426</b>    | <b>197,194</b>   | <b>133,233</b>                         | <b>136,733</b>                          | <b>98,421</b>              | <b>50%</b>               |  |
| <b>Services &amp; Other Operating Expenses</b>             |                |                |                |                   |                    |                   |                  |  |   |                            |                          |  |
| 5200 Travel & Conferences                                  | 672            | -              | -              | 712               | 10,000             | 10,000            | 5,000            | 5,000                                  | 5,000                                   | 4,288                      | 14%                      |  |
| 5300 Dues & Memberships                                    | 750            | 5,260          | 437            | 10,216            | 26,606             | 26,606            | 26,606           | -                                      | -                                       | 16,390                     | 38%                      |  |
| 5400 Insurance   | -              | -              | 1,681          | 35,035            | 55,000             | 55,000            | 55,000           | -                                      | -                                       | 19,965                     | 64%                      |  |
| 5515 Janitorial, Gardening Services & Supplies             | 3,162          | 1,990          | 2,940          | 11,932            | 91,800             | 91,800            | 91,800           | -                                      | -                                       | 79,868                     | 13%                      |  |
| 5535 Utilities - All Utilities                             | 27,063         | -              | 11,542         | 64,332            | 180,000            | 180,000           | 180,000          | -                                      | -                                       | 115,668                    | 36%                      |  |
| 5605 Equipment Leases                                      | -              | -              | 405            | 1,680             | 30,000             | 30,000            | 30,000           | -                                      | -                                       | 28,320                     | 6%                       |  |
| 5610 Rent  | 32,068         | -              | 32,068         | 152,395           | 208,946            | 224,276           | 224,276          | -                                      | (15,330)                                | 71,881                     | 68%                      |  |
| 5615 Repairs and Maintenance - Building                    | 9,507          | 6,410          | 25,040         | 106,757           | 30,000             | 40,000            | 90,000           | (50,000)                               | (60,000)                                | (16,757)                   | 119%                     |  |
| 5631 Other Space Rental                                    | -              | -              | -              | -                 | 20,000             | 20,000            | 20,000           | -                                      | -                                       | 20,000                     | 0%                       |  |
| 5803 Accounting Fees                                       | -              | -              | -              | -                 | 8,316              | 8,316             | 8,316            | -                                      | -                                       | 8,316                      | 0%                       |  |
| 5809 Banking Fees  | 8,071          | 35             | (7,939)        | 432               | 3,500              | 3,500             | 3,500            | -                                      | -                                       | 3,068                      | 12%                      |  |
| 5812 Business Services                                     | 12,534         | 9,335          | 9,335          | 61,011            | 112,022            | 118,145           | 118,145          | -                                      | (6,123)                                 | 57,134                     | 52%                      |  |
| 5815 Consultants - Instructional                           | 820            | 1,140          | 320            | 2,280             | 49,578             | 9,578             | 9,578            | -                                      | 40,000                                  | 7,298                      | 24%                      |  |

**Contra Costa School of the Performing Arts**  
**Income Statement**  
**As of Dec FY2021**

|   | Actual         |                |                | YTD              | Budget             |                   |                  |                       |                        |                            |                          |
|---|----------------|----------------|----------------|------------------|--------------------|-------------------|------------------|-----------------------|------------------------|----------------------------|--------------------------|
|   | Oct            | Nov            | Dec            | Actual YTD       | Approved Budget v2 | Previous Forecast | Current Forecast | Previous Forecast vs. | Approved Budget v2 vs. | Current Forecast Remaining | % Current Forecast Spent |
|   |                |                |                |                  |                    |                   |                  | Current Forecast      | Current Forecast       |                            |                          |
| 5820 Consultants - Non Instructional - Custom 1       | 300            | -              | -              | 300              | 10,000             | 10,000            | 10,000           | -                     | -                      | 9,700                      | 3%                       |
| 5824 District Oversight Fees                          | -              | -              | -              | 1,500            | 38,861             | 40,964            | 40,964           | -                     | (2,103)                | 39,464                     | 4%                       |
| 5830 Field Trips Expenses                             | -              | -              | -              | -                | 81,303             | 81,303            | 5,000            | 76,303                | 76,303                 | 5,000                      | 0%                       |
| 5839 Fundraising Expenses                             | 116            | 50             | 54             | 1,008            | 10,000             | 10,000            | 10,000           | -                     | -                      | 8,992                      | 10%                      |
| 5843 Interest - Loans Less than 1 Year                | -              | -              | -              | -                | 2,064              | 2,064             | 2,064            | -                     | -                      | 2,064                      | 0%                       |
| 5845 Legal Fees                                       | 13,814         | 12,801         | 13,165         | 48,898           | 100,000            | 100,000           | 100,000          | -                     | -                      | 51,102                     | 49%                      |
| 5851 Marketing and Student Recruiting                 | 6,388          | 3,996          | 3,987          | 14,616           | 20,000             | 30,000            | 30,000           | -                     | (10,000)               | 15,384                     | 49%                      |
| 5857 Payroll Fees                                     | 343            | 384            | 347            | 2,128            | 3,500              | 3,500             | 3,500            | -                     | -                      | 1,372                      | 61%                      |
| 5861 Prior Yr Exp (not accrued)                       | 7,378          | -              | -              | 26,295           | -                  | 26,295            | 26,295           | -                     | (26,295)               | -                          | 100%                     |
| 5863 Professional Development                         | 884            | 11,683         | -              | 35,154           | 40,000             | 40,000            | 40,000           | -                     | -                      | 4,846                      | 88%                      |
| 5869 Special Education Contract Instructors           | -              | -              | -              | -                | -                  | 40,000            | 40,000           | -                     | (40,000)               | 40,000                     | 0%                       |
| 5872 Special Education Encroachment                   | -              | -              | -              | -                | 9,797              | 9,879             | 9,879            | -                     | (82)                   | 9,879                      | 0%                       |
| 5881 Student Information System                       | 1,158          | 1,158          | 1,158          | 12,624           | -                  | 16,500            | 16,500           | -                     | (16,500)               | 3,876                      | 77%                      |
| 5887 Technology Services                              | 4,400          | 4,503          | 4,580          | 26,683           | 65,000             | 65,000            | 65,000           | -                     | -                      | 38,317                     | 41%                      |
| 5900 Communications                                   | 1,704          | 2,147          | 916            | 17,566           | 26,074             | 26,074            | 26,074           | -                     | -                      | 8,508                      | 67%                      |
| <b>SUBTOTAL - Services &amp; Other Operating Exp.</b> | <b>131,131</b> | <b>60,891</b>  | <b>100,038</b> | <b>633,554</b>   | <b>1,232,366</b>   | <b>1,318,800</b>  | <b>1,287,497</b> | <b>31,303</b>         | <b>(55,131)</b>        | <b>653,942</b>             | <b>49%</b>               |
| <b>Capital Outlay &amp; Depreciation</b>              |                |                |                |                  |                    |                   |                  |                       |                        |                            |                          |
| 6900 Depreciation                                     | -              | -              | 43,525         | 43,525           | 55,754             | 55,754            | 55,754           | -                     | -                      | 12,229                     | 78%                      |
| <b>SUBTOTAL - Capital Outlay &amp; Depreciation</b>   | <b>-</b>       | <b>-</b>       | <b>43,525</b>  | <b>43,525</b>    | <b>55,754</b>      | <b>55,754</b>     | <b>55,754</b>    | <b>-</b>              | <b>-</b>               | <b>12,229</b>              | <b>78%</b>               |
| <b>Other Outflows</b>                                 |                |                |                |                  |                    |                   |                  |                       |                        |                            |                          |
| 7438 Long term debt - Interest                        | 289            | 46             | 35             | 370              | -                  | -                 | -                | -                     | -                      | (370)                      |                          |
| 7999 Uncategorized Expense                            | -              | 171            | 717            | 1,211            | -                  | -                 | -                | -                     | -                      | (1,211)                    |                          |
| <b>SUBTOTAL - Other Outflows</b>                      | <b>289</b>     | <b>217</b>     | <b>752</b>     | <b>1,581</b>     | <b>-</b>           | <b>-</b>          | <b>-</b>         | <b>-</b>              | <b>-</b>               | <b>(1,581)</b>             |                          |
| <b>TOTAL EXPENSES</b>                                 | <b>393,903</b> | <b>312,174</b> | <b>409,739</b> | <b>2,164,959</b> | <b>4,770,862</b>   | <b>4,828,708</b>  | <b>4,634,631</b> | <b>194,077</b>        | <b>136,231</b>         | <b>2,469,672</b>           | <b>47%</b>               |

**Contra Costa School of the Perforr**  
**Monthly Cash Forecast**  
**As of Dec FY2021**

|  | 2020-21            |                |                  |                |                |                  |                  |                  |                  |                  |                  |                  | Forecast         | Remaining Balance |
|--|--------------------|----------------|------------------|----------------|----------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|-------------------|
|  | Actuals & Forecast |                |                  |                |                |                  |                  |                  |                  |                  |                  |                  |                  |                   |
|  | Jul Actuals        | Aug Actuals    | Sep Actuals      | Oct Actuals    | Nov Actuals    | Dec Actuals      | Jan Forecast     | Feb Forecast     | Mar Forecast     | Apr Forecast     | May Forecast     | Jun Forecast     |                  |                   |
| <b>Beginning Cash</b>                  | <b>632,869</b>     | <b>621,238</b> | <b>820,135</b>   | <b>683,696</b> | <b>885,942</b> | <b>972,836</b>   | <b>1,004,368</b> | <b>1,031,039</b> | <b>1,195,387</b> | <b>1,070,969</b> | <b>986,644</b>   | <b>856,434</b>   |                  |                   |
| <b>REVENUE</b>                         |                    |                |                  |                |                |                  |                  |                  |                  |                  |                  |                  |                  |                   |
| LCFF Entitlement                       | -                  | 442,488        | 247,560          | 342,468        | 320,853        | 320,853          | 342,467          | 437,810          | 223,184          | 193,980          | 171,706          | 171,706          | 3,946,386        | 731,314           |
| Federal Revenue                        | -                  | -              | -                | 174,008        | 416            | 303              | 8,194            | 1,783            | 1,783            | 29,970           | 1,783            | 1,783            | 280,754          | 60,734            |
| Other State Revenue                    | 11,599             | 14,439         | 23,435           | 56,400         | 23,464         | 35,169           | 231,064          | 81,048           | 9,960            | 42,960           | 32,218           | 134              | 537,835          | (24,054)          |
| Other Local Revenue                    | 486                | 1,787          | 2,491            | 120            | 231            | 22,547           | (12,447)         | 3,505            | 3,505            | 3,505            | 3,505            | 3,505            | 32,738           | -                 |
| Fundraising & Grants                   | 961                | 21,787         | 19,681           | 6,253          | 2,239          | 3,901            | 32,679           | 12,500           | 12,500           | 12,500           | 12,500           | 12,500           | 150,000          | -                 |
| <b>TOTAL REVENUE</b>                   | <b>13,046</b>      | <b>480,500</b> | <b>293,167</b>   | <b>579,248</b> | <b>347,203</b> | <b>382,773</b>   | <b>601,956</b>   | <b>536,645</b>   | <b>250,931</b>   | <b>282,914</b>   | <b>221,711</b>   | <b>189,627</b>   | <b>4,947,713</b> | <b>767,994</b>    |
| <b>EXPENSES</b>                        |                    |                |                  |                |                |                  |                  |                  |                  |                  |                  |                  |                  |                   |
| Certificated Salaries                  | 48,210             | 187,054        | 191,882          | 188,110        | 179,686        | 187,960          | 212,655          | 191,619          | 191,619          | 191,888          | 191,970          | 191,970          | 2,154,624        | -                 |
| Classified Salaries                    | 15,285             | 18,963         | 17,198           | 18,841         | 18,293         | 18,250           | 43,101           | 24,707           | 24,707           | 24,707           | 24,707           | 24,707           | 273,465          | -                 |
| Employee Benefits                      | 43,645             | 46,031         | 59,450           | 49,857         | 49,586         | 49,226           | 118,039          | 56,662           | 56,662           | 51,843           | 51,856           | 33,241           | 666,098          | -                 |
| Books & Supplies                       | 50,672             | 5,940          | 22,995           | 5,676          | 3,501          | 9,988            | 40,782           | 11,528           | 11,528           | 11,528           | 11,528           | 11,528           | 197,194          | -                 |
| Services & Other Operating Expenses    | 103,368            | 100,706        | 137,420          | 131,131        | 60,891         | 100,038          | 115,803          | 110,627          | 113,677          | 110,118          | 94,706           | 90,122           | 1,287,497        | 18,889            |
| Capital Outlay & Depreciation          | -                  | -              | -                | -              | -              | 43,525           | (11,002)         | 4,646            | 4,646            | 4,646            | 4,646            | 4,646            | 55,754           | -                 |
| Other Outflows                         | 47,796             | (47,492)       | 20               | 289            | 217            | 752              | (1,581)          | -                | -                | -                | -                | -                | -                | -                 |
| <b>TOTAL EXPENSES</b>                  | <b>308,976</b>     | <b>311,202</b> | <b>428,965</b>   | <b>393,903</b> | <b>312,174</b> | <b>409,739</b>   | <b>517,797</b>   | <b>399,789</b>   | <b>402,840</b>   | <b>394,730</b>   | <b>379,413</b>   | <b>356,214</b>   | <b>4,634,631</b> | <b>18,889</b>     |
| <b>Operating Cash Inflow (Outflow)</b> | <b>(295,930)</b>   | <b>169,299</b> | <b>(135,798)</b> | <b>185,344</b> | <b>35,029</b>  | <b>(26,967)</b>  | <b>84,159</b>    | <b>136,855</b>   | <b>(151,909)</b> | <b>(111,817)</b> | <b>(157,702)</b> | <b>(166,587)</b> | <b>313,082</b>   | <b>749,105</b>    |
| Revenues - Prior Year Accruals         | -                  | -              | -                | -              | -              | -                | 18,121           | 18,121           | 18,121           | 18,121           | 18,121           | 18,121           | -                | -                 |
| Accounts Receivable - Current Year     | -                  | -              | -                | -              | -              | -                | 521              | -                | -                | -                | -                | -                | -                | -                 |
| Other Assets                           | 79,424             | (47,741)       | -                | -              | -              | (333)            | (35)             | -                | -                | -                | -                | -                | -                | -                 |
| Fixed Assets                           | -                  | -              | -                | -              | -              | 43,525           | (11,002)         | 4,646            | 4,646            | 4,646            | 4,646            | 4,646            | -                | -                 |
| Due To (From)                          | 273,265            | 206,003        | 207              | 18,975         | 58,875         | 18,203           | -                | -                | -                | -                | -                | -                | -                | -                 |
| Expenses - Prior Year Accruals         | (146,467)          | -              | -                | -              | -              | -                | -                | -                | -                | -                | -                | -                | -                | -                 |
| Accounts Payable - Current Year        | 140,035            | (133,863)      | (6,407)          | 740            | (3,977)        | -                | (94,818)         | -                | -                | -                | -                | -                | -                | -                 |
| Summerholdback for Teachers            | (61,958)           | 5,200          | 5,560            | 5,519          | 5,299          | 5,437            | 4,725            | 4,725            | 4,725            | 4,725            | 4,725            | 4,725            | -                | -                 |
| Loans Payable (Long Term)              | -                  | -              | -                | (8,333)        | (8,333)        | (8,333)          | 24,999           | -                | -                | -                | -                | -                | -                | -                 |
| <b>Ending Cash</b>                     | <b>621,238</b>     | <b>820,135</b> | <b>683,696</b>   | <b>885,942</b> | <b>972,836</b> | <b>1,004,368</b> | <b>1,031,039</b> | <b>1,195,387</b> | <b>1,070,969</b> | <b>986,644</b>   | <b>856,434</b>   | <b>717,339</b>   |                  |                   |
| Days Cash on Hand                      | 49                 | 65             | 54               | 70             | 77             | 79               | 81               | 94               | 84               | 78               | 68               | 57               |                  |                   |

**Contra Costa School of the Performing Arts**  
**Balance Sheet**  
**As of Dec FY2021**

|                                       | <b>Jun FY2020</b> | <b>Dec FY2021</b> |
|---------------------------------------|-------------------|-------------------|
| <b>ASSETS</b>                         |                   |                   |
| Cash Balance                          | 632,869           | 1,004,368         |
| Accounts Receivable                   | 109,245           | 109,245           |
| Other Current Assets                  | 2,515             | 2,480             |
| Prepays                               | 33,065            | 1,749             |
| Fixed Assets, Net                     | 140,347           | 96,822            |
| Due From Others                       | 569,603           | (5,925)           |
| <b>TOTAL ASSETS</b>                   | <b>1,487,645</b>  | <b>1,208,740</b>  |
| <b>LIABILITIES &amp; EQUITY</b>       |                   |                   |
| Accounts Payable                      | 244,758           | 98,290            |
| Current Loans and Other Payables      | 641,923           | 603,507           |
| Long-Term Loans and Other Liabilities | 100,006           | 75,007            |
| Beginning Net Assets                  | 350,574           | 500,958           |
| Net Income (Loss) to Date             | 150,384           | (69,022)          |
| <b>TOTAL LIABILITIES &amp; EQUITY</b> | <b>1,487,645</b>  | <b>1,208,740</b>  |