

Contra Costa School of the Performing Arts
Income Statement
As of Aug FY2022

	Actual		YTD	Budget						
	Jul	Aug	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
SUMMARY										
Revenue										
LCFF Entitlement	-	221,369	221,369	4,736,468	4,736,468	4,005,569	(730,899)	(730,899)	3,784,200	6%
Federal Revenue	-	-	-	253,654	256,798	253,264	(3,534)	(390)	253,264	0%
Other State Revenues	15,057	15,057	30,114	880,539	1,086,768	1,017,685	(69,082)	137,146	987,571	3%
Local Revenues	1,109	21,442	22,551	193,069	193,069	173,399	(19,671)	(19,671)	150,847	13%
Fundraising and Grants	1,903	12,198	14,101	159,680	159,680	147,280	(12,400)	(12,400)	133,180	10%
Total Revenue	18,069	270,066	288,135	6,223,411	6,432,783	5,597,197	(835,587)	(626,214)	5,309,062	5%
Expenses										
Compensation and Benefits	157,013	307,183	464,196	3,794,631	3,938,631	3,925,254	13,378	(130,623)	3,461,058	12%
Books and Supplies	19,354	15,941	35,295	399,096	399,096	364,925	34,171	34,171	329,629	10%
Services and Other Operating Expenditures	127,326	158,805	286,130	2,141,630	2,147,510	2,132,599	14,911	9,032	1,846,469	13%
Depreciation	4,565	4,565	9,129	47,671	47,671	47,671	-	-	38,541	19%
Other Outflows	893	11,412	12,305	-	-	-	-	-	(12,305)	
Total Expenses	309,151	497,905	807,056	6,383,028	6,532,908	6,470,448	62,460	(87,420)	5,663,392	12%
Operating Income	(291,082)	(227,839)	(518,921)	(159,617)	(100,124)	(873,251)	(773,127)	(713,634)	(354,330)	
Fund Balance										
Beginning Balance (Unaudited)				1,069,909	1,158,535	1,158,535				
Operating Income				(159,617)	(100,124)	(873,251)				
Ending Fund Balance				910,292	1,058,410	285,284				
Fund Balance as a % of Expenses				14%	16%	4%				

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Jul	Aug	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
KEY ASSUMPTIONS									
Enrollment Summary									
			95	95	83	(12)	(12)		
			198	198	190	(8)	(8)		
			226	226	170	(56)	(56)		
			519	519	443	(76)	(76)		
ADA %									
			95.0%	95.0%	95.0%	0.0%	0.0%		
			95.0%	95.0%	95.0%	0.0%	0.0%		
			95.0%	95.0%	95.0%	0.0%	0.0%		
			95.0%	95.0%	95.0%	0.0%	0.0%		
ADA									
			90.25	90.25	78.85	(11.40)	(11.40)		
			188.10	188.10	180.50	(7.60)	(7.60)		
			214.70	214.70	161.50	(53.20)	(53.20)		
			493.05	493.05	420.85	(72.20)	(72.20)		

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REVENUE										
LCFF Entitlement										
8011 Charter Schools General Purpose Entitlement - State Aid	-	99,928	99,928	2,287,977	2,311,264	1,935,500	(375,763)	(352,476)	1,835,572	5%
8012 Education Protection Account Entitlement	-	-	-	98,610	98,610	84,170	(14,440)	(14,440)	84,170	0%
8096 Charter Schools in Lieu of Property Taxes	-	121,441	121,441	2,349,881	2,326,594	1,985,899	(340,696)	(363,983)	1,864,458	6%
SUBTOTAL - LCFF Entitlement	-	221,369	221,369	4,736,468	4,736,468	4,005,569	(730,899)	(730,899)	3,784,200	6%
Federal Revenue										
8181 Special Education - Entitlement	-	-	-	57,500	57,500	57,500	-	-	57,500	0%
8220 Child Nutrition Programs	-	-	-	24,134	24,134	20,600	(3,534)	(3,534)	20,600	0%
8291 Title I	-	-	-	35,433	38,177	38,177	-	2,744	38,177	0%
8292 Title II	-	-	-	8,112	8,512	8,512	-	400	8,512	0%
8294 Title IV	-	-	-	10,000	10,000	10,000	-	-	10,000	0%
8299 All Other Federal Revenue	-	-	-	118,475	118,475	118,475	-	-	118,475	0%
SUBTOTAL - Federal Revenue	-	-	-	253,654	256,798	253,264	(3,534)	(390)	253,264	0%
Other State Revenue										
8381 Special Education - Entitlement (State)	15,057	15,057	30,114	312,781	352,531	300,908	(51,623)	(11,873)	270,794	10%
8382 Special Education Reimbursement (State)	-	-	-	216,000	216,000	216,000	-	-	216,000	0%
8520 Child Nutrition - State	-	-	-	1,817	1,817	1,551	(266)	(266)	1,551	0%
8550 Mandated Cost Reimbursements	-	-	-	12,483	12,554	12,554	-	72	12,554	0%
8560 State Lottery Revenue	-	-	-	102,479	117,413	100,220	(17,193)	(2,259)	100,220	0%
8590 CARES Act	-	-	-	234,980	386,453	386,453	-	151,473	386,453	0%
SUBTOTAL - Other State Revenue	15,057	15,057	30,114	880,539	1,086,768	1,017,685	(69,082)	137,146	987,571	3%
Local Revenue										
8634 Food Service Sales	-	-	-	60,894	60,894	51,977	(8,917)	(8,917)	51,977	0%
8660 Interest	-	-	-	4	4	4	-	-	4	0%
8693 Field Trips	-	-	-	73,438	73,438	62,684	(10,754)	(10,754)	62,684	0%
8699 All Other Local Revenue	-	13,472	13,472	28,734	28,734	28,734	-	-	15,262	47%
8701 8701 - Student Production/Event Revenue	-	-	-	30,000	30,000	30,000	-	-	30,000	0%
8999 Uncategorized Revenue	1,109	7,970	9,079	-	-	-	-	-	(9,079)	
SUBTOTAL - Local Revenue	1,109	21,442	22,551	193,069	193,069	173,399	(19,671)	(19,671)	150,847	13%
Fundraising and Grants										
8802 8802 - Donations - Private (Foundation Grants)	-	-	-	75,000	75,000	75,000	-	-	75,000	0%
8803 8803 - Fundraising (school Site)	1,903	12,198	14,101	84,680	84,680	72,280	(12,400)	(12,400)	58,180	20%
SUBTOTAL - Fundraising and Grants	1,903	12,198	14,101	159,680	159,680	147,280	(12,400)	(12,400)	133,180	10%
TOTAL REVENUE	18,069	270,066	288,135	6,223,411	6,432,783	5,597,197	(835,587)	(626,214)	5,309,062	5%

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							Current Forecast	Current Forecast			
EXPENSES											
Compensation & Benefits											
Certificated Salaries											
1100	Teachers Salaries	25,434	110,964	136,399	1,182,519	1,476,265	1,476,265	-	(293,747)	1,339,867	9%
1101	Teacher - Bonus	-	-	-	7,000	7,000	7,000	-	-	7,000	0%
1103	Teacher - Substitute Pay	-	-	-	20,000	20,000	20,000	-	-	20,000	0%
1148	Teacher - Special Ed	-	6,022	6,022	120,000	127,445	127,445	-	(7,445)	121,423	5%
1150	Teacher - Custom 1	-	27,964	27,964	348,001	77,449	77,449	-	270,551	49,486	36%
1200	Certificated Pupil Support Salaries	18,016	22,559	40,574	395,097	405,143	405,143	-	(10,046)	364,569	10%
1300	Certificated Supervisor & Administrator Salaries	37,202	42,302	79,504	503,916	503,916	503,916	-	-	424,412	16%
	SUBTOTAL - Certificated Salaries	80,652	209,811	290,463	2,576,533	2,617,219	2,617,219	-	(40,686)	2,326,756	11%
Classified Salaries											
2100	Classified Instructional Aide Salaries	1,170	17,835	19,005	153,481	164,044	189,324	(25,281)	(35,843)	170,320	10%
2300	Classified Supervisor & Administrator Salaries	4,508	5,833	10,341	-	-	70,000	(70,000)	(70,000)	59,659	15%
2400	Classified Clerical & Office Salaries	11,592	13,540	25,132	201,652	271,652	164,680	106,972	36,972	139,547	15%
	SUBTOTAL - Classified Salaries	17,270	37,209	54,478	355,134	435,696	424,004	11,692	(68,870)	369,526	13%
Employee Benefits											
3100	STRS	13,646	34,033	47,679	426,742	429,729	429,729	-	(2,987)	382,050	11%
3300	OASDI-Medicare-Alternative	2,477	6,112	8,589	67,901	76,082	75,188	894	(7,286)	66,599	11%
3400	Health & Welfare Benefits	35,271	19,711	54,982	290,122	298,655	298,655	-	(8,533)	243,673	18%
3500	Unemployment Insurance	(0)	0	-	31,136	32,368	31,752	616	(616)	31,752	0%
3600	Workers Comp Insurance	7,623	-	7,623	43,975	45,794	45,618	175	(1,643)	37,995	17%
3900	Other Employee Benefits	74	307	381	3,088	3,088	3,088	-	-	2,707	12%
	SUBTOTAL - Employee Benefits	59,092	60,163	119,255	862,964	885,716	884,030	1,686	(21,066)	764,776	13%
Books & Supplies											
4200	Books & Other Reference Materials	-	-	-	3,299	3,299	3,299	-	-	3,299	0%
4300	Materials & Supplies	1,613	993	2,606	99,035	99,035	87,462	11,574	11,574	84,856	3%
4315	Custodial Supplies	-	-	-	7,396	7,396	6,313	1,083	1,083	6,313	0%
4320	Educational Software	690	6,454	7,144	45,000	45,000	45,000	-	-	37,856	16%
4325	Instructional Materials & Supplies	6,847	4,289	11,136	61,631	61,631	52,606	9,025	9,025	41,470	21%
4410	Classroom Furniture, Equipment & Supplies	13	263	276	47,000	47,000	47,000	-	-	46,724	1%
4420	Computers: individual items less than \$5k	10,192	3,943	14,134	15,950	15,950	20,000	(4,050)	(4,050)	5,866	71%
4430	Non Classroom Related Furniture, Equipment & Supplies	-	-	-	6,835	6,835	6,835	-	-	6,835	0%
4710	Student Food Services	-	-	-	112,950	112,950	96,410	16,540	16,540	96,410	0%
	SUBTOTAL - Books and Supplies	19,354	15,941	35,295	399,096	399,096	364,925	34,171	34,171	329,629	10%
Services & Other Operating Expenses											
5200	Travel & Conferences	-	-	-	20,000	20,000	20,000	-	-	20,000	0%
5300	Dues & Memberships	-	1,850	1,850	15,000	15,000	15,000	-	-	13,150	12%
5400	Insurance	6,407	2,443	8,850	63,960	63,960	63,960	-	(0)	55,110	14%
5515	Janitorial, Gardening Services & Supplies	6,943	8,339	15,282	94,554	94,554	105,000	(10,446)	(10,446)	89,718	15%
5535	Utilities - All Utilities	1,118	12,489	13,607	165,000	165,000	165,000	-	-	151,393	8%
5605	Equipment Leases	330	6,051	6,381	20,000	20,000	20,000	-	-	13,619	32%
5610	Rent	85,885	85,885	171,769	1,045,944	1,045,944	1,045,944	-	-	874,175	16%
5615	Repairs and Maintenance - Building	3,709	5,201	8,909	30,000	30,000	30,000	-	-	21,091	30%

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							Current Forecast	Current Forecast		
5631 Other Space Rental	-	-	-	20,600	20,600	20,600	-	-	20,600	0%
5803 Accounting Fees	-	-	-	10,700	10,700	10,700	-	-	10,700	0%
5809 Banking Fees	35	36	71	1,000	1,000	1,000	-	-	929	7%
5812 Business Services	12,024	12,024	24,048	147,789	152,476	145,861	6,615	1,928	121,813	16%
5815 Consultants - Instructional	-	248	248	20,000	20,000	20,000	-	-	19,753	1%
5820 Consultants - Non Instructional - Custom 1	500	-	500	30,000	30,000	30,000	-	-	29,500	2%
5824 District Oversight Fees	1,500	-	1,500	48,865	48,865	41,556	7,309	7,309	40,056	4%
5830 Field Trips Expenses	-	-	-	91,797	91,797	78,355	13,442	13,442	78,355	0%
5839 Fundraising Expenses	50	50	100	10,000	10,000	10,000	-	-	9,900	1%
5843 Interest - Loans Less than 1 Year	-	-	-	2,064	2,064	2,064	-	-	2,064	0%
5845 Legal Fees	-	15,093	15,093	100,000	100,000	100,000	-	-	84,907	15%
5851 Marketing and Student Recruiting	184	33	217	30,000	30,000	30,000	-	-	29,783	1%
5857 Payroll Fees	339	389	729	4,893	4,893	4,893	-	-	4,164	15%
5861 Prior Yr Exp (not accrued)	0	558	558	-	0	558	(558)	(558)	-	100%
5863 Professional Development	500	500	1,000	25,000	25,000	28,000	(3,000)	(3,000)	27,000	4%
5869 Special Education Contract Instructors	-	-	-	20,000	20,000	20,000	-	-	20,000	0%
5872 Special Education Encroachment	-	-	-	11,108	12,301	10,752	1,549	356	10,752	0%
5881 Student Information System	1,083	1,083	2,167	16,500	16,500	16,500	-	-	14,333	13%
5887 Technology Services	4,400	4,400	8,800	70,000	70,000	70,000	-	-	61,200	13%
5900 Communications	2,320	2,133	4,453	26,856	26,856	26,856	-	-	22,404	17%
SUBTOTAL - Services & Other Operating Exp.	127,326	158,805	286,130	2,141,630	2,147,510	2,132,599	14,911	9,032	1,846,469	13%
Capital Outlay & Depreciation										
6900 Depreciation	4,565	4,565	9,129	47,671	47,671	47,671	-	-	38,541	19%
SUBTOTAL - Capital Outlay & Depreciation	4,565	4,565	9,129	47,671	47,671	47,671	-	-	38,541	19%
Other Outflows										
7999 Uncategorized Expense	893	11,412	12,305	-	-	-	-	-	(12,305)	
SUBTOTAL - Other Outflows	893	11,412	12,305	-	-	-	-	-	(12,305)	
TOTAL EXPENSES	309,151	497,905	807,056	6,383,028	6,532,908	6,470,448	62,460	(87,420)	5,663,392	12%

Contra Costa School of the Perforr
Monthly Cash Forecast
As of Aug FY2022

	2021-22												Forecast	Remaining Balance
	Actuals & Forecast													
	Jul Actuals	Aug Actuals	Sep Forecast	Oct Forecast	Nov Forecast	Dec Forecast	Jan Forecast	Feb Forecast	Mar Forecast	Apr Forecast	May Forecast	Jun Forecast		
Beginning Cash	1,222,950	1,037,941	1,131,664	1,393,438	1,389,816	1,253,509	1,277,885	1,136,541	1,155,631	1,051,754	914,192	770,344		
REVENUE														
LCFF Entitlement	-	221,369	514,267	366,561	344,726	344,726	366,561	468,367	299,041	318,499	299,041	299,041	4,005,569	163,370
Federal Revenue	-	-	1,717	1,717	15,889	1,717	1,717	15,889	1,717	30,467	15,889	1,717	253,264	164,831
Other State Revenue	15,057	15,057	24,694	24,694	24,694	423,701	24,694	58,037	121,705	30,288	58,037	154,870	1,017,685	42,160
Other Local Revenue	1,109	21,442	6,914	15,993	15,993	15,993	15,993	15,993	15,993	15,993	15,993	15,993	173,399	-
Fundraising & Grants	1,903	12,198	13,318	13,318	13,318	13,318	13,318	13,318	13,318	13,318	13,318	13,318	147,280	-
TOTAL REVENUE	18,069	270,066	560,909	422,282	414,619	799,454	422,282	571,603	451,773	408,564	402,277	484,939	5,597,197	370,361
EXPENSES														
Certificated Salaries	80,652	209,811	232,676	232,676	232,676	232,676	232,676	232,676	232,676	232,676	232,676	232,676	2,617,219	-
Classified Salaries	17,270	37,209	36,953	36,953	36,953	36,953	36,953	36,953	36,953	36,953	36,953	36,953	424,004	-
Employee Benefits	59,092	60,163	88,505	78,979	77,392	77,392	90,093	78,979	78,979	73,115	73,115	48,227	884,030	-
Books & Supplies	19,354	15,941	97,874	25,751	25,751	25,751	25,751	25,751	25,751	25,751	25,751	25,751	364,925	-
Services & Other Operating Expenses	127,326	158,805	201,507	182,501	182,501	182,501	182,501	182,501	185,639	181,978	181,978	176,648	2,132,599	6,217
Capital Outlay & Depreciation	4,565	4,565	2,788	3,973	3,973	3,973	3,973	3,973	3,973	3,973	3,973	3,973	47,671	-
Other Outflows	893	11,412	(12,305)	-	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENSES	309,151	497,905	647,997	560,831	559,244	559,244	571,945	560,831	563,970	554,444	554,444	524,226	6,470,448	6,217
Operating Cash Inflow (Outflow)	(291,082)	(227,839)	(87,089)	(138,550)	(144,625)	240,210	(149,663)	10,772	(112,196)	(145,880)	(152,167)	(39,287)	(873,251)	364,144
Revenues - Prior Year Accruals	73,417	328,834	427,832	126,609	-	-	-	-	-	-	-	-	-	-
Other Assets	29,485	-	-	-	-	-	-	-	-	-	-	-	-	-
Fixed Assets	4,565	4,565	2,788	3,973	3,973	3,973	3,973	3,973	3,973	3,973	3,973	3,973	-	-
Expenses - Prior Year Accruals	-	(45,803)	12,186	-	-	-	-	-	-	-	-	-	-	-
Accounts Payable - Current Year	(71,016)	(12,305)	(98,290)	-	-	-	-	-	-	-	-	-	-	-
Summerholdback for Teachers	(37,888)	6,633	4,346	4,346	4,346	4,346	4,346	4,346	4,346	4,346	4,346	4,346	-	-
Other Liabilities	107,510	39,639	-	-	-	(224,153)	-	-	-	-	-	-	-	-
Ending Cash	1,037,941	1,131,664	1,393,438	1,389,816	1,253,509	1,277,885	1,136,541	1,155,631	1,051,754	914,192	770,344	739,375		

Contra Costa School of the Performing Arts
Balance Sheet
As of Aug FY2022

	Jun FY2021	Aug FY2022
ASSETS		
Cash Balance	1,222,950	1,131,664
Accounts Receivable	954,975	552,725
Other Current Assets	2,515	2,515
Prepays	29,485	-
Fixed Assets, Net	82,131	73,002
Due From Others	3,809	3,809
TOTAL ASSETS	2,295,866	1,763,714
LIABILITIES & EQUITY		
Accounts Payable	240,248	132,350
Deferred Revenue	202,528	224,153
Current Loans and Other Payables	644,547	717,590
Long-Term Loans and Other Liabilities	50,008	50,008
Beginning Net Assets	500,958	1,158,534
Net Income (Loss) to Date	657,576	(518,921)
TOTAL LIABILITIES & EQUITY	2,295,866	1,763,714