

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

	Actual			YTD	Budget						
	Jul	Aug	Sep	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	342,811	564,180	4,736,468	4,005,569	4,005,569	-	(730,899)	3,441,389	14%
Federal Revenue	-	-	20,043	20,043	253,654	253,264	253,264	-	(390)	233,221	8%
Other State Revenues	15,057	15,057	27,103	57,217	880,539	1,017,685	1,017,685	-	137,146	960,468	6%
Local Revenues	1,109	21,442	13,215	35,767	193,069	173,399	173,399	-	(19,671)	137,632	21%
Fundraising and Grants	1,903	12,198	3,847	17,948	159,680	147,280	147,280	-	(12,400)	129,332	12%
Total Revenue	18,069	270,066	407,020	695,155	6,223,411	5,597,197	5,597,197	-	(626,214)	4,902,042	12%
Expenses											
Compensation and Benefits	157,013	307,183	322,463	786,659	3,794,631	3,925,254	4,004,655	(79,402)	(210,025)	3,217,997	20%
Books and Supplies	19,354	23,880	45,982	89,215	399,096	364,925	278,459	86,465	120,637	189,244	32%
Services and Other Operating Expenditures	127,326	160,920	237,889	526,134	2,141,630	2,132,599	2,145,149	(12,550)	(3,518)	1,619,015	25%
Depreciation	4,565	4,565	4,565	13,694	47,671	47,671	47,671	-	-	33,977	29%
Other Outflows	893	1,359	1,398	3,650	-	-	-	-	-	(3,650)	
Total Expenses	309,151	497,905	612,296	1,419,352	6,383,028	6,470,448	6,475,934	(5,487)	(92,906)	5,056,583	22%
Operating Income	(291,082)	(227,839)	(205,276)	(724,197)	(159,617)	(873,251)	(878,738)	(5,487)	(719,120)	(154,541)	
Fund Balance											
Beginning Balance (Unaudited)					1,069,909	1,158,535	1,158,535				
Operating Income					(159,617)	(873,251)	(878,738)				
Ending Fund Balance					910,292	285,284	279,797				
Fund Balance as a % of Expenses					14%	4%	4%				

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KEY ASSUMPTIONS												
Enrollment Summary												
4-6					95	83	83	-	(12)			
7-8					198	190	190	-	(8)			
9-12					226	170	170	-	(56)			
Total Enrolled					519	443	443	-	(76)			
ADA %												
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%			
Average ADA %					95.0%	95.0%	95.0%	0.0%	0.0%			
ADA												
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)			
Total ADA					493.05	420.85	420.85	-	(72.20)			

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REVENUE												
LCFF Entitlement												
8011	Charter Schools General Purpose Entitlement - State Aid	-	99,928	99,928	199,856	2,287,977	1,935,500	1,935,500	-	(352,476)	1,735,644	10%
8012	Education Protection Account Entitlement	-	-	-	-	98,610	84,170	84,170	-	(14,440)	84,170	0%
8096	Charter Schools in Lieu of Property Taxes	-	121,441	242,883	364,324	2,349,881	1,985,899	1,985,899	-	(363,983)	1,621,575	18%
SUBTOTAL - LCFF Entitlement		-	221,369	342,811	564,180	4,736,468	4,005,569	4,005,569	-	(730,899)	3,441,389	14%
Federal Revenue												
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	38,177	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	-	-	20,043	20,043	118,475	118,475	118,475	-	-	98,432	17%
SUBTOTAL - Federal Revenue		-	-	20,043	20,043	253,654	253,264	253,264	-	(390)	233,221	8%
Other State Revenue												
8381	Special Education - Entitlement (State)	15,057	15,057	27,103	57,217	312,781	300,908	300,908	-	(11,873)	243,691	19%
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	-	-	-	-	12,483	12,554	12,554	-	72	12,554	0%
8560	State Lottery Revenue	-	-	-	-	102,479	100,220	100,220	-	(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	27,103	57,217	880,539	1,017,685	1,017,685	-	137,146	960,468	6%
Local Revenue												
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	-	-	-	-	73,438	62,684	62,684	-	(10,754)	62,684	0%
8699	All Other Local Revenue	-	13,472	7,743	21,215	28,734	28,734	28,734	-	-	7,519	74%
8701	8701 - Student Production/Event Revenue	-	-	-	-	30,000	30,000	30,000	-	-	30,000	0%
8999	Uncategorized Revenue	1,109	7,970	5,473	14,552	-	-	-	-	-	(14,552)	
SUBTOTAL - Local Revenue		1,109	21,442	13,215	35,767	193,069	173,399	173,399	-	(19,671)	137,632	21%
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	3,847	17,948	84,680	72,280	72,280	-	(12,400)	54,332	25%
SUBTOTAL - Fundraising and Grants		1,903	12,198	3,847	17,948	159,680	147,280	147,280	-	(12,400)	129,332	12%
TOTAL REVENUE		18,069	270,066	407,020	695,155	6,223,411	5,597,197	5,597,197	-	(626,214)	4,902,042	12%

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EXPENSES												
Compensation & Benefits												
Certificated Salaries												
1100 Teachers Salaries	25,434	110,964	111,883	248,282	1,182,519	1,476,265	1,481,265	(5,000)	(298,747)	1,232,984	17%	
1101 Teacher - Bonus	-	-	-	-	7,000	7,000	10,000	(3,000)	(3,000)	10,000	0%	
1103 Teacher - Substitute Pay	-	-	-	-	20,000	20,000	20,000	-	-	20,000	0%	
1148 Teacher - Special Ed	-	6,022	3,011	9,033	120,000	127,445	127,445	-	(7,445)	118,411	7%	
1150 Teacher - Custom 1	-	27,964	29,482	57,445	348,001	77,449	86,629	(9,180)	261,371	29,184	66%	
1200 Certificated Pupil Support Salaries	18,016	22,559	22,547	63,121	395,097	405,143	405,143	-	(10,046)	342,022	16%	
1300 Certificated Supervisor & Administrator Salaries	37,202	42,302	42,302	121,806	503,916	503,916	503,916	-	-	382,110	24%	
1980 Other Cert - Custom 5	-	-	3,011	3,011	-	-	-	-	-	(3,011)	-	
SUBTOTAL - Certificated Salaries	80,652	209,811	212,236	502,699	2,576,533	2,617,219	2,634,399	(17,180)	(57,866)	2,131,700	19%	
Classified Salaries												
2100 Classified Instructional Aide Salaries	1,170	17,835	20,685	39,690	153,481	189,324	216,072	(26,747)	(62,590)	176,382	18%	
2300 Classified Supervisor & Administrator Salaries	4,508	5,833	6,281	16,622	-	70,000	70,000	-	(70,000)	53,378	24%	
2400 Classified Clerical & Office Salaries	11,592	13,540	13,102	38,234	201,652	164,680	192,642	(27,962)	9,011	154,408	20%	
2935 Other Classified - Substitute	-	-	173	173	-	-	-	-	-	(173)	-	
SUBTOTAL - Classified Salaries	17,270	37,209	40,239	94,718	355,134	424,004	478,713	(54,709)	(123,579)	383,996	20%	
Employee Benefits												
3100 STRS	13,646	34,033	34,009	81,688	426,742	429,729	431,083	(1,354)	(4,341)	349,394	19%	
3300 OASDI-Medicare-Alternative	2,477	6,112	6,468	15,057	67,901	75,188	80,191	(5,004)	(12,290)	65,134	19%	
3400 Health & Welfare Benefits	35,271	19,711	21,052	76,034	290,122	298,655	298,655	-	(8,533)	222,621	25%	
3500 Unemployment Insurance	(0)	0	0	0	31,136	31,752	31,830	(77)	(694)	31,830	0%	
3600 Workers Comp Insurance	7,623	-	8,127	15,750	43,975	45,618	46,697	(1,078)	(2,722)	30,946	34%	
3900 Other Employee Benefits	74	307	331	712	3,088	3,088	3,088	-	-	2,376	23%	
SUBTOTAL - Employee Benefits	59,092	60,163	69,987	189,242	862,964	884,030	891,543	(7,513)	(28,579)	702,301	21%	
Books & Supplies												
4200 Books & Other Reference Materials	-	206	70	276	3,299	3,299	3,299	-	-	3,023	8%	
4300 Materials & Supplies	1,613	2,271	1,156	5,039	99,035	87,462	50,301	37,160	48,734	45,262	10%	
4315 Custodial Supplies	-	33	-	33	7,396	6,313	6,313	-	1,083	6,280	1%	
4320 Educational Software	690	10,958	29,984	41,632	45,000	45,000	45,000	-	-	3,368	93%	
4325 Instructional Materials & Supplies	6,847	6,193	2,365	15,405	61,631	52,606	30,301	22,305	31,330	14,897	51%	
4410 Classroom Furniture, Equipment & Supplies	13	275	1,892	2,180	47,000	47,000	20,000	27,000	27,000	17,820	11%	
4420 Computers: individual items less than \$5k	10,192	3,943	61	14,195	15,950	20,000	20,000	-	(4,050)	5,805	71%	
4430 Non Classroom Related Furniture, Equipment & Supplies	-	-	37	37	6,835	6,835	6,835	-	-	6,798	1%	
4710 Student Food Services	-	-	10,418	10,418	112,950	96,410	96,410	-	16,540	85,992	11%	
SUBTOTAL - Books and Supplies	19,354	23,880	45,982	89,215	399,096	364,925	278,459	86,465	120,637	189,244	32%	
Services & Other Operating Expenses												
5200 Travel & Conferences	-	707	-	707	20,000	20,000	20,000	-	-	19,293	4%	
5300 Dues & Memberships	-	1,850	12,544	14,394	15,000	15,000	15,000	-	-	606	96%	
5400 Insurance	6,407	2,443	43,936	52,786	63,960	63,960	63,960	-	(0)	11,174	83%	
5515 Janitorial, Gardening Services & Supplies	6,943	8,339	12,573	27,855	94,554	105,000	105,000	-	(10,446)	77,145	27%	
5535 Utilities - All Utilities	1,118	12,489	21,078	34,684	165,000	165,000	165,000	-	-	130,316	21%	
5605 Equipment Leases	330	451	1,097	1,879	20,000	20,000	20,000	-	-	18,121	9%	
5610 Rent	85,885	85,885	90,385	262,154	1,045,944	1,045,944	1,045,944	-	-	783,791	25%	
5615 Repairs and Maintenance - Building	3,709	5,314	4,990	14,012	30,000	30,000	30,000	-	-	15,988	47%	
5631 Other Space Rental	-	5,600	5,600	11,200	20,600	20,600	33,150	(12,550)	(12,550)	21,950	34%	
5803 Accounting Fees	-	-	-	-	10,700	10,700	10,700	-	-	10,700	0%	

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As of Sep FY2022**

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		Jul	Aug	Sep	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
5809	Banking Fees	35	36	65	136	1,000	1,000	1,000	-	-	864	14%
5812	Business Services	12,024	12,024	12,024	36,072	147,789	145,861	145,861	-	1,928	109,789	25%
5815	Consultants - Instructional	-	248	1,628	1,875	20,000	20,000	20,000	-	-	18,125	9%
5820	Consultants - Non Instructional - Custom 1	500	-	250	750	30,000	30,000	30,000	-	-	29,250	3%
5824	District Oversight Fees	1,500	-	50	1,550	48,865	41,556	41,556	-	7,309	40,006	4%
5830	Field Trips Expenses	-	-	-	-	91,797	78,355	78,355	-	13,442	78,355	0%
5839	Fundraising Expenses	50	50	611	711	10,000	10,000	10,000	-	-	9,289	7%
5843	Interest - Loans Less than 1 Year	-	-	-	-	2,064	2,064	2,064	-	-	2,064	0%
5845	Legal Fees	-	15,093	598	15,691	100,000	100,000	100,000	-	-	84,309	16%
5851	Marketing and Student Recruiting	184	1,233	22	1,439	30,000	30,000	30,000	-	-	28,561	5%
5857	Payroll Fees	339	389	390	1,119	4,893	4,893	4,893	-	-	3,774	23%
5861	Prior Yr Exp (not accrued)	0	558	-	558	-	558	558	-	(558)	-	100%
5863	Professional Development	500	500	20,384	21,384	25,000	28,000	28,000	-	(3,000)	6,616	76%
5869	Special Education Contract Instructors	-	-	2,225	2,225	20,000	20,000	20,000	-	-	17,775	11%
5872	Special Education Encroachment	-	-	-	-	11,108	10,752	10,752	-	356	10,752	0%
5881	Student Information System	1,083	1,083	1,083	3,250	16,500	16,500	16,500	-	-	13,250	20%
5887	Technology Services	4,400	4,400	4,400	13,200	70,000	70,000	70,000	-	-	56,800	19%
5900	Communications	2,320	2,228	1,841	6,388	26,856	26,856	26,856	-	-	20,468	24%
5915	Postage and Delivery	-	-	115	115	-	-	-	-	-	(115)	
SUBTOTAL - Services & Other Operating Exp.		127,326	160,920	237,889	526,134	2,141,630	2,132,599	2,145,149	(12,550)	(3,518)	1,619,015	25%
Capital Outlay & Depreciation												
6900	Depreciation	4,565	4,565	4,565	13,694	47,671	47,671	47,671	-	-	33,977	29%
SUBTOTAL - Capital Outlay & Depreciation		4,565	4,565	4,565	13,694	47,671	47,671	47,671	-	-	33,977	29%
Other Outflows												
7438	Long term debt - Interest	-	-	146	146	-	-	-	-	-	(146)	
7999	Uncategorized Expense	893	1,359	1,252	3,504	-	-	-	-	-	(3,504)	
SUBTOTAL - Other Outflows		893	1,359	1,398	3,650	-	-	-	-	-	(3,650)	
TOTAL EXPENSES		309,151	497,905	612,296	1,419,352	6,383,028	6,470,448	6,475,934	(5,487)	(92,906)	5,056,583	22%

Contra Costa School of the Perform
Monthly Cash Forecast
As of Sep FY2022

	2021-22												Forecast	Remaining Balance
	Actuals & Forecast													
	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun		
	Actuals	Actuals	Actuals	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast		
Beginning Cash	1,222,950	1,037,941	1,131,664	1,404,113	1,468,555	1,330,152	1,343,580	1,200,108	1,217,099	1,111,120	971,563	825,719		
REVENUE														
LCFF Entitlement	-	221,369	342,811	538,017	344,726	344,726	366,561	468,367	299,041	318,499	299,041	299,041	4,005,569	163,370
Federal Revenue	-	-	20,043	3,433	15,889	1,717	1,717	15,889	1,717	30,467	15,889	1,717	253,264	144,788
Other State Revenue	15,057	15,057	27,103	24,823	24,694	423,701	24,694	58,037	121,705	30,288	58,037	154,870	1,017,685	39,622
Other Local Revenue	1,109	21,442	13,215	2,357	16,909	16,909	16,909	16,909	16,909	16,909	16,909	16,909	173,399	-
Fundraising & Grants	1,903	12,198	3,847	14,370	14,370	14,370	14,370	14,370	14,370	14,370	14,370	14,370	147,280	-
TOTAL REVENUE	18,069	270,066	407,020	583,000	416,588	801,423	424,251	573,572	453,742	410,533	404,246	486,908	5,597,197	347,779
EXPENSES														
Certificated Salaries	80,652	209,811	212,236	232,512	235,523	243,023	235,523	235,523	235,523	235,523	235,523	243,023	2,634,399	-
Classified Salaries	17,270	37,209	40,239	42,513	42,685	42,685	42,685	42,685	42,685	42,685	42,685	42,685	478,713	-
Employee Benefits	59,092	60,163	69,987	81,604	80,013	81,364	92,744	81,604	81,604	75,635	75,635	52,098	891,543	-
Books & Supplies	19,354	23,880	45,982	30,561	19,835	19,835	19,835	19,835	19,835	19,835	19,835	19,835	278,459	-
Services & Other Operating Expenses	127,326	160,920	237,889	170,828	181,119	181,119	181,119	181,119	184,258	180,596	180,596	175,266	2,145,149	2,994
Capital Outlay & Depreciation	4,565	4,565	4,565	2,196	3,973	3,973	3,973	3,973	3,973	3,973	3,973	3,973	47,671	-
Other Outflows	893	1,359	1,398	(3,650)	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENSES	309,151	497,905	612,296	556,565	563,149	572,000	575,880	564,740	567,879	558,248	558,248	536,881	6,475,934	2,994
Operating Cash Inflow (Outflow)	(291,082)	(227,839)	(205,276)	26,435	(146,561)	229,423	(151,630)	8,832	(114,136)	(147,715)	(154,001)	(49,973)	(878,738)	344,785
Revenues - Prior Year Accruals	73,417	328,834	438,923	115,519	-	-	-	-	-	-	-	-	-	-
Other Assets	29,485	-	-	-	-	-	-	-	-	-	-	-	-	-
Fixed Assets	4,565	4,565	4,565	2,196	3,973	3,973	3,973	3,973	3,973	3,973	3,973	3,973	3,973	-
Expenses - Prior Year Accruals	-	(45,803)	(2,211)	14,397	-	-	-	-	-	-	-	-	-	-
Accounts Payable - Current Year	(71,016)	(12,305)	-	(98,290)	-	-	-	-	-	-	-	-	-	-
Summerholdback for Teachers	(37,888)	6,633	5,143	4,185	4,185	4,185	4,185	4,185	4,185	4,185	4,185	4,185	-	-
Loans Payable (Long Term)	-	-	(8,333)	-	-	-	-	-	-	-	-	-	-	-
Other Liabilities	107,510	39,639	39,638	-	-	(224,153)	-	-	-	-	-	-	-	-
Ending Cash	1,037,941	1,131,664	1,404,113	1,468,555	1,330,152	1,343,580	1,200,108	1,217,099	1,111,120	971,563	825,719	783,904		
Days Cash on Hand	59	64	79	83	75	76	68	69	63	55	47	44		

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

	Jun FY2021	Sep FY2022
ASSETS		
Cash Balance	1,222,950	1,404,113
Accounts Receivable	954,975	113,802
Other Current Assets	2,515	2,515
Prepays	29,485	-
Fixed Assets, Net	82,131	68,437
Due From Others	3,809	3,809
TOTAL ASSETS	2,295,866	1,592,676
LIABILITIES & EQUITY		
Accounts Payable	240,248	130,139
Deferred Revenue	202,528	224,153
Current Loans and Other Payables	644,547	762,372
Long-Term Loans and Other Liabilities	50,008	41,675
Beginning Net Assets	500,958	1,158,534
Net Income (Loss) to Date	657,576	(724,197)
TOTAL LIABILITIES & EQUITY	2,295,866	1,592,676