

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

	Actual			YTD	Budget							
	Aug	Sep	Oct		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	363,628	927,808	4,736,468	4,005,569	4,005,653	84	(730,815)	3,077,845	23%	
Federal Revenue	-	20,043	-	20,043	253,654	253,264	253,264	-	(390)	233,221	8%	
Other State Revenues	15,057	27,103	27,103	84,320	880,539	1,017,685	1,017,685	-	137,146	933,365	8%	
Local Revenues	21,442	13,215	10,074	45,841	193,069	173,399	173,399	-	(19,671)	127,558	26%	
Fundraising and Grants	12,198	3,847	1,000	18,948	159,680	147,280	147,280	-	(12,400)	128,332	13%	
Total Revenue	270,066	407,020	401,804	1,096,959	6,223,411	5,597,197	5,597,281	84	(626,130)	4,500,322	20%	
Expenses												
Compensation and Benefits	307,183	322,463	323,967	1,110,625	3,794,631	4,004,655	4,004,844	(189)	(210,213)	2,894,219	28%	
Books and Supplies	23,880	45,982	35,691	124,906	399,096	278,459	270,459	8,000	128,637	145,553	46%	
Services and Other Operating Expenditures	160,920	233,516	147,303	669,065	2,141,630	2,145,149	2,115,180	29,969	26,451	1,446,115	32%	
Depreciation	4,565	4,565	4,565	18,259	47,671	47,671	47,671	-	-	29,412	38%	
Other Outflows	1,359	1,398	5,687	9,337	-	-	-	-	-	(9,337)		
Total Expenses	497,905	607,923	517,213	1,932,192	6,383,028	6,475,934	6,438,154	37,780	(55,126)	4,505,962	30%	
Operating Income	(227,839)	(200,903)	(115,409)	(835,233)	(159,617)	(878,738)	(840,873)	37,864	(681,256)	(5,641)		
Fund Balance												
Beginning Balance (Unaudited)					1,069,909	1,158,535	1,158,535					
Operating Income					(159,617)	(878,738)	(840,873)					
Ending Fund Balance					910,292	279,797	317,661					
Fund Balance as a % of Expenses						14%	4%			5%		

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	Aug	Sep	Oct	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												
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	179,871	379,727	2,287,977	1,935,500	1,935,584	84	(352,392)	1,555,858	20%	
8012 Education Protection Account Entitlement	-	-	21,835	21,835	98,610	84,170	84,170	-	(14,440)	62,335	26%	
8096 Charter Schools in Lieu of Property Taxes	121,441	242,883	161,922	526,246	2,349,881	1,985,899	1,985,899	-	(363,983)	1,459,653	26%	
SUBTOTAL - LCFF Entitlement	221,369	342,811	363,628	927,808	4,736,468	4,005,569	4,005,653	84	(730,815)	3,077,845	23%	
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	27,103	27,103	84,320	312,781	300,908	300,908	-	(11,873)	216,588	28%	
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	27,103	27,103	84,320	880,539	1,017,685	1,017,685	-	137,146	933,365	8%	
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	5,572	26,787	28,734	28,734	28,734	-	-	1,947	93%	
8701 8701 - Student Production/Event Revenue	-	-	100	100	30,000	30,000	30,000	-	-	29,900	0%	
8999 Uncategorized Revenue	7,970	5,473	4,402	18,953	-	-	-	-	-	(18,953)		
SUBTOTAL - Local Revenue	21,442	13,215	10,074	45,841	193,069	173,399	173,399	-	(19,671)	127,558	26%	
Fundraising and Grants												
8802 8802 - Donations - Private (Foundation Grants)	-	-	-	-	75,000	75,000	75,000	-	-	75,000	0%	
8803 8803 - Fundraising (school Site)	12,198	3,847	1,000	18,948	84,680	72,280	72,280	-	(12,400)	53,332	26%	
SUBTOTAL - Fundraising and Grants	12,198	3,847	1,000	18,948	159,680	147,280	147,280	-	(12,400)	128,332	13%	
TOTAL REVENUE	270,066	407,020	401,804	1,096,959	6,223,411	5,597,197	5,597,281	84	(626,130)	4,500,322	20%	

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EXPENSES											
Compensation & Benefits											
Certificated Salaries											
1100 Teachers Salaries	110,964	111,883	105,351	353,633	1,182,519	1,481,265	1,481,265	-	(298,747)	1,127,633	24%
1101 Teacher - Bonus	-	-	-	-	7,000	10,000	10,000	-	(3,000)	10,000	0%
1103 Teacher - Substitute Pay	-	-	-	-	20,000	20,000	-	20,000	20,000	-	
1148 Teacher - Special Ed	6,022	6,022	8,620	20,665	120,000	127,445	127,445	-	(7,445)	106,780	16%
1150 Teacher - Custom 1	27,964	29,482	30,670	88,115	348,001	86,629	86,629	-	261,371	(1,486)	102%
1200 Certificated Pupil Support Salaries	22,559	22,547	23,760	86,881	395,097	405,143	405,143	-	(10,046)	318,262	21%
1300 Certificated Supervisor & Administrator Salaries	42,302	42,302	44,862	166,668	503,916	503,916	503,916	-	-	337,248	33%
SUBTOTAL - Certificated Salaries	209,811	212,236	213,263	715,962	2,576,533	2,634,399	2,614,399	20,000	(37,866)	1,898,437	27%
Classified Salaries											
2100 Classified Instructional Aide Salaries	17,835	20,685	21,949	61,639	153,481	216,072	216,072	-	(62,590)	154,433	29%
2200 Classified Support Salaries	-	-	2,776	2,776	-	-	33,041	(33,041)	(33,041)	30,265	8%
2300 Classified Supervisor & Administrator Salaries	5,833	6,281	6,736	23,358	-	70,000	70,000	-	(70,000)	46,642	33%
2400 Classified Clerical & Office Salaries	13,540	13,102	12,643	50,877	201,652	192,642	159,773	32,868	41,879	108,896	32%
2935 Other Classified - Substitute	-	173	1,399	1,571	-	-	20,000	(20,000)	(20,000)	18,429	8%
SUBTOTAL - Classified Salaries	37,209	40,239	45,504	140,222	355,134	478,713	498,886	(20,173)	(143,752)	358,664	28%
Employee Benefits											
3100 STRS	34,033	34,009	35,005	116,694	426,742	431,083	431,083	-	(4,341)	314,389	27%
3300 OASDI-Medicare-Alternative	6,112	6,468	6,662	21,719	67,901	80,191	80,205	(13)	(12,303)	58,486	27%
3400 Health & Welfare Benefits	19,711	21,052	18,673	94,706	290,122	298,655	298,655	-	(8,533)	203,949	32%
3500 Unemployment Insurance	0	0	4,529	4,529	31,136	31,830	31,830	-	(694)	27,301	14%
3600 Workers Comp Insurance	-	8,127	-	15,750	43,975	46,697	46,699	(3)	(2,724)	30,949	34%
3900 Other Employee Benefits	307	331	331	1,044	3,088	3,088	3,088	-	-	2,044	34%
SUBTOTAL - Employee Benefits	60,163	69,987	65,199	254,442	862,964	891,543	891,559	(16)	(28,595)	637,117	29%
Books & Supplies											
4200 Books & Other Reference Materials	206	70	143	419	3,299	3,299	3,299	-	-	2,880	13%
4300 Materials & Supplies	2,271	1,156	2,175	7,215	99,035	50,301	50,301	-	48,734	43,087	14%
4315 Custodial Supplies	33	-	-	33	7,396	6,313	6,313	-	1,083	6,280	1%
4320 Educational Software	10,958	29,984	2,826	44,459	45,000	45,000	45,000	-	-	541	99%
4325 Instructional Materials & Supplies	6,193	2,365	10,643	26,047	61,631	30,301	30,301	-	31,330	4,254	86%
4410 Classroom Furniture, Equipment & Supplies	275	1,892	677	2,857	47,000	20,000	12,000	8,000	35,000	9,143	24%
4420 Computers: individual items less than \$5k	3,943	61	3,835	18,030	15,950	20,000	20,000	-	(4,050)	1,970	90%
4430 Non Classroom Related Furniture, Equipment & Supplies	-	37	-	37	6,835	6,835	6,835	-	-	6,798	1%
4710 Student Food Services	-	10,418	15,392	25,810	112,950	96,410	96,410	-	16,540	70,600	27%
SUBTOTAL - Books and Supplies	23,880	45,982	35,691	124,906	399,096	278,459	270,459	8,000	128,637	145,553	46%
Services & Other Operating Expenses											
5200 Travel & Conferences	707	-	-	707	20,000	20,000	10,000	10,000	10,000	9,293	7%
5300 Dues & Memberships	1,850	8,171	-	10,021	15,000	15,000	15,000	-	-	4,979	67%
5400 Insurance	2,443	43,936	8	52,794	63,960	63,960	63,960	-	(0)	11,166	83%
5515 Janitorial, Gardening Services & Supplies	8,339	12,573	9,996	37,851	94,554	105,000	105,000	-	(10,446)	67,149	36%
5535 Utilities - All Utilities	12,489	21,078	5,917	40,601	165,000	165,000	165,000	-	-	124,399	25%
5605 Equipment Leases	451	1,097	1,189	3,068	20,000	20,000	20,000	-	-	16,932	15%
5610 Rent	85,885	90,385	93,026	355,180	1,045,944	1,045,944	1,045,944	-	-	690,765	34%
5615 Repairs and Maintenance - Building	5,314	4,990	1,696	15,709	30,000	30,000	30,000	-	-	14,291	52%
5631 Other Space Rental	5,600	5,600	-	11,200	20,600	33,150	33,150	-	(12,550)	21,950	34%
5803 Accounting Fees	-	-	-	-	10,700	10,700	10,700	-	-	10,700	0%

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Income Statement
As of Oct FY2022

	Actual			YTD	Budget							
	Aug	Sep	Oct		Actual YTD	Approved Budget v1	Previous Forecast	Current Forecast	Previous Forecast vs.	Approved Budget v1 vs.	Current Forecast Remaining	% Current Forecast Spent
									Current Forecast	Current Forecast		
5809 Banking Fees	36	65	35	171	1,000	1,000	1,000	-	-	829	17%	
5812 Business Services	12,024	12,024	12,024	48,096	147,789	145,861	145,864	(3)	1,926	97,767	33%	
5815 Consultants - Instructional	248	1,628	960	2,835	20,000	20,000	15,000	5,000	5,000	12,165	19%	
5820 Consultants - Non Instructional - Custom 1	-	250	1,600	2,350	30,000	30,000	15,000	15,000	15,000	12,650	16%	
5824 District Oversight Fees	-	50	-	1,550	48,865	41,556	41,557	(1)	7,308	40,007	4%	
5830 Field Trips Expenses	-	-	5,000	5,000	91,797	78,355	78,355	-	13,442	73,355	6%	
5839 Fundraising Expenses	50	611	274	985	10,000	10,000	10,000	-	-	9,015	10%	
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	1,233	22	643	2,082	30,000	30,000	30,000	-	-	27,918	7%	
5857 Payroll Fees	389	390	345	1,464	4,893	4,893	4,893	-	-	3,429	30%	
5861 Prior Yr Exp (not accrued)	558	-	28	586	-	558	586	(28)	(586)	-	100%	
5863 Professional Development	500	20,384	59	21,443	25,000	28,000	28,000	-	(3,000)	6,557	77%	
5869 Special Education Contract Instructors	-	2,225	7,350	9,575	20,000	20,000	20,000	-	-	10,425	48%	
5872 Special Education Encroachment	-	-	-	-	11,108	10,752	10,752	-	356	10,752	0%	
5881 Student Information System	1,083	1,083	1,083	4,333	16,500	16,500	16,500	-	-	12,167	26%	
5887 Technology Services	4,400	4,400	4,400	17,600	70,000	70,000	70,000	-	-	52,400	25%	
5900 Communications	2,228	1,841	1,570	7,958	26,856	26,856	26,856	-	-	18,898	30%	
5915 Postage and Delivery	-	115	100	216	-	-	-	-	-	(216)		
SUBTOTAL - Services & Other Operating Exp.	160,920	233,516	147,303	669,065	2,141,630	2,145,149	2,115,180	29,969	26,451	1,446,115	32%	
Capital Outlay & Depreciation												
6900 Depreciation	4,565	4,565	4,565	18,259	47,671	47,671	47,671	-	-	29,412	38%	
SUBTOTAL - Capital Outlay & Depreciation	4,565	4,565	4,565	18,259	47,671	47,671	47,671	-	-	29,412	38%	
Other Outflows												
7438 Long term debt - Interest	-	146	-	146	-	-	-	-	-	(146)		
7999 Uncategorized Expense	1,359	1,252	5,687	9,191	-	-	-	-	-	(9,191)		
SUBTOTAL - Other Outflows	1,359	1,398	5,687	9,337	-	-	-	-	-	(9,337)		
TOTAL EXPENSES	497,905	607,923	517,213	1,932,192	6,383,028	6,475,934	6,438,154	37,780	(55,126)	4,505,962	30%	

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

	2021-22												Forecast	Remaining Balance
	Actuals						Forecast							
	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	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	1,404,113	1,365,253	1,244,808	1,265,311	1,128,913	1,152,978	1,054,091	921,626	782,874		
REVENUE														
LCFF Entitlement	-	221,369	342,811	363,628	519,115	344,726	366,561	468,367	299,058	318,516	299,058	299,058	4,005,653	163,387
Federal Revenue	-	-	20,043	-	19,322	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	27,103	24,952	423,701	24,694	58,037	121,705	30,288	58,037	154,870	1,017,685	37,083
Other Local Revenue	1,109	21,442	13,215	10,074	(639)	18,314	18,314	18,314	18,314	18,314	18,314	18,314	173,399	-
Fundraising & Grants	1,903	12,198	3,847	1,000	16,042	16,042	16,042	16,042	16,042	16,042	16,042	16,042	147,280	-
TOTAL REVENUE	18,069	270,066	407,020	401,804	578,791	804,499	427,327	576,648	456,835	413,625	407,339	490,000	5,597,281	345,257
EXPENSES														
Certificated Salaries	80,652	209,811	212,236	213,263	235,430	242,930	235,430	235,430	235,430	235,430	235,430	242,930	2,614,399	-
Classified Salaries	17,270	37,209	40,239	45,504	49,291	44,196	44,196	44,196	44,196	44,196	44,196	44,196	498,886	-
Employee Benefits	59,092	60,163	69,987	65,199	82,065	83,416	94,797	83,657	83,657	77,687	77,687	54,150	891,559	-
Books & Supplies	19,354	23,880	45,982	35,691	27,320	16,890	16,890	16,890	16,890	16,890	16,890	16,890	270,459	-
Services & Other Operating Expenses	127,326	160,920	233,516	147,303	216,576	176,596	176,596	176,596	179,734	176,073	176,073	170,743	2,115,180	(2,870)
Capital Outlay & Depreciation	4,565	4,565	4,565	4,565	1,604	3,973	3,973	3,973	3,973	3,973	3,973	3,973	47,671	-
Other Outflows	893	1,359	1,398	5,687	(9,337)	-	-	-	-	-	-	-	-	-
TOTAL EXPENSES	309,151	497,905	607,923	517,213	602,949	568,001	571,882	560,741	563,880	554,249	554,249	532,882	6,438,154	(2,870)
Operating Cash Inflow (Outflow)	(291,082)	(227,839)	(200,903)	(115,409)	(24,158)	236,498	(144,555)	15,907	(107,045)	(140,623)	(146,910)	(42,881)	(840,873)	348,127
Revenues - Prior Year Accruals	73,417	328,834	438,923	27,287	28,164	-	-	-	-	-	-	-	-	-
Other Assets	29,485	-	(4,373)	-	-	-	-	-	-	-	-	-	-	-
Fixed Assets	4,565	4,565	4,565	4,565	1,604	3,973	3,973	3,973	3,973	3,973	3,973	3,973	3,973	-
Expenses - Prior Year Accruals	-	(45,803)	(2,211)	-	(31,849)	-	-	-	-	-	-	-	-	-
Accounts Payable - Current Year	(71,016)	(12,305)	-	100	(98,391)	-	-	-	-	-	-	-	-	-
Summerholdback for Teachers	(37,888)	6,633	5,143	4,957	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	39,639	-	(224,153)	-	-	-	-	-	-	-	-
Ending Cash	1,037,941	1,131,664	1,404,113	1,365,253	1,244,808	1,265,311	1,128,913	1,152,978	1,054,091	921,626	782,874	748,150		

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

	Jun FY2021	Oct FY2022
ASSETS		
Cash Balance	1,222,950	1,365,253
Accounts Receivable	954,975	86,515
Other Current Assets	2,515	2,515
Prepays	29,485	4,373
Fixed Assets, Net	82,131	63,872
Due From Others	3,809	3,809
TOTAL ASSETS	2,295,866	1,526,337
LIABILITIES & EQUITY		
Accounts Payable	240,248	130,240
Deferred Revenue	202,528	224,153
Current Loans and Other Payables	644,547	806,968
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	(835,233)
TOTAL LIABILITIES & EQUITY	2,295,866	1,526,337