

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

	Actual			YTD	Budget						
	Sep	Oct	Nov	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	342,811	363,628	343,260	1,271,067	4,736,468	4,005,653	4,005,653	-	(730,815)	2,734,586	32%
Federal Revenue	20,043	-	12,044	32,087	253,654	253,264	253,459	195	(195)	221,372	13%
Other State Revenues	27,103	27,103	27,103	111,423	880,539	1,017,685	1,017,685	-	137,146	906,262	11%
Local Revenues	13,215	10,074	22,673	68,514	193,069	173,399	173,399	-	(19,671)	104,885	40%
Fundraising and Grants	3,847	1,000	2,016	20,964	159,680	147,280	147,280	-	(12,400)	126,316	14%
Total Revenue	407,020	401,804	407,096	1,504,055	6,223,411	5,597,281	5,597,476	195	(625,935)	4,093,420	27%
Expenses											
Compensation and Benefits	322,463	323,967	298,174	1,408,799	3,794,631	4,004,844	3,874,590	130,254	(79,960)	2,465,791	36%
Books and Supplies	45,982	35,691	10,390	135,296	399,096	270,459	277,822	(7,362)	121,275	142,525	49%
Services and Other Operating Expenditures	233,516	147,303	156,949	826,014	2,141,630	2,115,180	2,139,530	(24,350)	2,100	1,313,516	39%
Depreciation	4,565	4,565	4,565	22,823	47,671	47,671	47,671	-	-	24,847	48%
Other Outflows	1,398	5,687	5,036	14,373	-	-	-	-	-	(14,373)	
Total Expenses	607,923	517,213	475,113	2,407,305	6,383,028	6,438,154	6,339,613	98,541	43,415	3,932,307	38%
Operating Income	(200,903)	(115,409)	(68,017)	(903,250)	(159,617)	(840,873)	(742,137)	98,736	(582,520)	161,113	
Fund Balance											
Beginning Balance (Unaudited)					1,069,909	1,158,535	1,158,535				
Operating Income					(159,617)	(840,873)	(742,137)				
Ending Fund Balance					910,292	317,661	416,398				
Fund Balance as a % of Expenses						14%	5%				7%

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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	179,871	179,871	559,597	2,287,977	1,935,584	1,935,584	-	(352,392)	1,375,987	29%
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	242,883	161,922	163,389	689,635	2,349,881	1,985,899	1,985,899	-	(363,983)	1,296,264	35%
SUBTOTAL - LCFF Entitlement		342,811	363,628	343,260	1,271,067	4,736,468	4,005,653	4,005,653	-	(730,815)	2,734,586	32%
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	38,414	237	2,981	38,414	0%
8292	Title II	-	-	-	-	8,112	8,512	8,470	(42)	358	8,470	0%
8294	Title IV	-	-	2,500	2,500	10,000	10,000	10,000	-	-	7,500	25%
8297	PY Federal - Not Accrued	-	-	9,544	9,544	-	-	-	-	-	(9,544)	
8299	All Other Federal Revenue	20,043	-	-	20,043	118,475	118,475	118,475	-	-	98,432	17%
SUBTOTAL - Federal Revenue		20,043	-	12,044	32,087	253,654	253,264	253,459	195	(195)	221,372	13%
Other State Revenue												
8381	Special Education - Entitlement (State)	27,103	27,103	27,103	111,423	312,781	300,908	300,908	-	(11,873)	189,485	37%
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	All Other State Revenue	-	-	-	-	234,980	386,453	386,453	-	151,473	386,453	0%
SUBTOTAL - Other State Revenue		27,103	27,103	27,103	111,423	880,539	1,017,685	1,017,685	-	137,146	906,262	11%
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	-	-	3,816	3,816	73,438	62,684	62,684	-	(10,754)	58,868	6%
8699	All Other Local Revenue	7,743	5,572	10,060	36,847	28,734	28,734	28,734	-	-	(8,113)	128%
8701	8701 - Student Production/Event Revenue	-	100	5,168	5,268	30,000	30,000	30,000	-	-	24,732	18%
8999	Uncategorized Revenue	5,473	4,402	3,629	22,583	-	-	-	-	-	(22,583)	
SUBTOTAL - Local Revenue		13,215	10,074	22,673	68,514	193,069	173,399	173,399	-	(19,671)	104,885	40%
Fundraising and Grants												
8802	8802 - Donations - Private (Foundation Grants)	-	-	-	-	75,000	75,000	75,000	-	-	75,000	0%
8803	8803 - Fundraising (school Site)	3,847	1,000	2,016	20,964	84,680	72,280	72,280	-	(12,400)	51,316	29%
SUBTOTAL - Fundraising and Grants		3,847	1,000	2,016	20,964	159,680	147,280	147,280	-	(12,400)	126,316	14%
TOTAL REVENUE		407,020	401,804	407,096	1,504,055	6,223,411	5,597,281	5,597,476	195	(625,935)	4,093,420	27%

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EXPENSES												
Compensation & Benefits												
Certificated Salaries												
1100	Teachers Salaries	111,883	110,149	191,217	549,648	1,182,519	1,481,265	1,399,480	81,786	(216,961)	849,832	39%
1101	Teacher - Bonus	-	-	-	-	7,000	10,000	10,000	-	(3,000)	10,000	0%
1103	Teacher - Substitute Pay	-	-	-	-	20,000	-	-	-	20,000	-	
1148	Teacher - Special Ed	6,022	8,620	6,022	26,687	120,000	127,445	127,445	-	(7,445)	100,758	21%
1150	Teacher - Custom 1	29,482	25,872	(59,518)	23,799	348,001	86,629	86,629	-	261,371	62,830	27%
1200	Certificated Pupil Support Salaries	22,547	23,760	20,367	107,248	395,097	405,143	387,143	18,000	7,954	279,895	28%
1300	Certificated Supervisor & Administrator Salaries	42,302	44,862	37,323	203,991	503,916	503,916	489,202	14,714	14,714	285,211	42%
	SUBTOTAL - Certificated Salaries	212,236	213,263	195,412	911,373	2,576,533	2,614,399	2,499,899	114,500	76,634	1,588,526	36%
Classified Salaries												
2100	Classified Instructional Aide Salaries	20,685	21,949	28,587	90,226	153,481	216,072	224,102	(8,030)	(70,620)	133,876	40%
2200	Classified Support Salaries	-	2,776	3,024	5,800	-	33,041	33,041	-	(33,041)	27,241	18%
2300	Classified Supervisor & Administrator Salaries	6,281	6,736	6,081	29,438	-	70,000	70,000	-	(70,000)	40,562	42%
2400	Classified Clerical & Office Salaries	13,102	12,643	8,322	59,200	201,652	159,773	159,773	-	41,879	100,574	37%
2935	Other Classified - Substitute	173	1,399	1,471	3,042	-	20,000	20,000	-	(20,000)	16,958	15%
	SUBTOTAL - Classified Salaries	40,239	45,504	47,485	187,706	355,134	498,886	506,916	(8,030)	(151,782)	319,210	37%
Employee Benefits												
3100	STRS	34,009	35,005	31,985	148,679	426,742	431,083	411,709	19,373	15,032	263,031	36%
3300	OASDI-Medicare-Alternative	6,468	6,662	6,621	28,339	67,901	80,205	79,159	1,046	(11,257)	50,819	36%
3400	Health & Welfare Benefits	21,052	18,673	16,081	110,787	290,122	298,655	294,435	4,220	(4,313)	183,647	38%
3500	Unemployment Insurance	0	4,529	260	4,789	31,136	31,830	33,678	(1,848)	(2,542)	28,889	14%
3600	Workers Comp Insurance	8,127	-	-	15,750	43,975	46,699	45,102	1,597	(1,127)	29,352	35%
3900	Other Employee Benefits	331	331	331	1,375	3,088	3,088	3,693	(605)	(605)	2,318	37%
	SUBTOTAL - Employee Benefits	69,987	65,199	55,278	309,719	862,964	891,559	867,775	23,784	(4,811)	558,056	36%
Books & Supplies												
4200	Books & Other Reference Materials	70	143	-	419	3,299	3,299	3,299	-	-	2,880	13%
4300	Materials & Supplies	1,156	2,175	1,397	8,612	99,035	50,301	50,301	-	48,734	41,689	17%
4315	Custodial Supplies	-	-	-	33	7,396	6,313	6,313	-	1,083	6,280	1%
4320	Educational Software	29,984	2,826	95	44,553	45,000	45,000	45,000	-	-	447	99%
4325	Instructional Materials & Supplies	2,365	10,643	8,378	34,426	61,631	30,301	35,140	(4,838)	26,492	714	98%
4410	Classroom Furniture, Equipment & Supplies	1,892	677	520	3,377	47,000	12,000	14,524	(2,524)	32,476	11,147	23%
4420	Computers: individual items less than \$5k	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	45,982	35,691	10,390	135,296	399,096	270,459	277,822	(7,362)	121,275	142,525	49%
Services & Other Operating Expenses												
5200	Travel & Conferences	-	-	-	707	20,000	10,000	10,000	-	10,000	9,293	7%
5300	Dues & Memberships	8,171	-	4,450	14,471	15,000	15,000	15,000	-	-	529	96%
5400	Insurance	43,936	8	-	52,794	63,960	63,960	63,960	-	(0)	11,166	83%
5515	Janitorial, Gardening Services & Supplies	12,573	9,996	10,354	48,205	94,554	105,000	105,000	-	(10,446)	56,795	46%
5535	Utilities - All Utilities	21,078	5,917	8,597	49,198	165,000	165,000	165,000	-	-	115,802	30%
5605	Equipment Leases	1,097	1,189	-	3,068	20,000	20,000	20,000	-	-	16,932	15%
5610	Rent	90,385	93,026	85,892	441,072	1,045,944	1,045,944	1,045,944	-	-	604,873	42%
5615	Repairs and Maintenance - Building	4,990	1,696	3,343	19,052	30,000	30,000	31,731	(1,731)	(1,731)	12,680	60%
5631	Other Space Rental	5,600	-	1,750	12,950	20,600	33,150	33,150	-	(12,550)	20,200	39%
5803	Accounting Fees	-	-	-	-	10,700	10,700	10,700	-	-	10,700	0%

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5809	Banking Fees	65	35	35	206	1,000	1,000	1,000	-	-	794	21%
5812	Business Services	12,024	12,024	12,024	60,120	147,789	145,864	145,870	(6)	1,920	85,749	41%
5815	Consultants - Instructional	1,628	960	1,857	4,692	20,000	15,000	15,000	-	5,000	10,308	31%
5820	Consultants - Non Instructional - Custom 1	250	1,600	450	2,800	30,000	15,000	15,000	-	15,000	12,200	19%
5824	District Oversight Fees	50	-	-	1,550	48,865	41,557	41,557	-	7,308	40,007	4%
5830	Field Trips Expenses	-	5,000	1,017	6,017	91,797	78,355	78,355	-	13,442	72,338	8%
5839	Fundraising Expenses	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	598	-	6,811	22,502	100,000	100,000	100,000	-	-	77,498	23%
5851	Marketing and Student Recruiting	22	643	6,427	8,509	30,000	30,000	30,000	-	-	21,491	28%
5857	Payroll Fees	390	345	339	1,803	4,893	4,893	4,893	-	-	3,090	37%
5861	Prior Yr Exp (not accrued)	-	28	-	586	-	586	586	-	(586)	-	100%
5863	Professional Development	20,384	59	6,750	28,193	25,000	28,000	28,193	(193)	(3,193)	-	100%
5869	Special Education Contract Instructors	2,225	7,350	-	9,575	20,000	20,000	42,420	(22,420)	(22,420)	32,845	23%
5872	Special Education Encroachment	-	-	-	-	11,108	10,752	10,752	-	356	10,752	0%
5881	Student Information System	1,083	1,083	1,083	5,417	16,500	16,500	16,500	-	-	11,083	33%
5887	Technology Services	4,400	4,400	4,400	22,000	70,000	70,000	70,000	-	-	48,000	31%
5900	Communications	1,841	1,570	1,370	9,328	26,856	26,856	26,856	-	-	17,528	35%
5915	Postage and Delivery	115	100	-	216	-	-	-	-	-	(216)	
SUBTOTAL - Services & Other Operating Exp.		233,516	147,303	156,949	826,014	2,141,630	2,115,180	2,139,530	(24,350)	2,100	1,313,516	39%
Capital Outlay & Depreciation												
6900	Depreciation	4,565	4,565	4,565	22,823	47,671	47,671	47,671	-	-	24,847	48%
SUBTOTAL - Capital Outlay & Depreciation		4,565	4,565	4,565	22,823	47,671	47,671	47,671	-	-	24,847	48%
Other Outflows												
7438	Long term debt - Interest	146	-	19	165	-	-	-	-	-	(165)	
7999	Uncategorized Expense	1,252	5,687	5,017	14,208	-	-	-	-	-	(14,208)	
SUBTOTAL - Other Outflows		1,398	5,687	5,036	14,373	-	-	-	-	-	(14,373)	
TOTAL EXPENSES		607,923	517,213	475,113	2,407,305	6,383,028	6,438,154	6,339,613	98,541	43,415	3,932,307	38%

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

	2021-22												Forecast	Remaining Balance
	Actuals & Forecast													
	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	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	1,338,741	1,359,358	1,229,241	1,260,282	1,168,323	1,042,727	910,894		
REVENUE														
LCFF Entitlement	-	221,369	342,811	363,628	343,260	520,581	366,561	468,367	299,058	318,516	299,058	299,058	4,005,653	163,387
Federal Revenue	-	-	20,043	-	12,044	9,044	1,717	15,938	1,717	30,467	15,938	1,717	253,459	144,836
Other State Revenue	15,057	15,057	27,103	27,103	27,103	424,088	24,694	58,037	121,705	30,288	58,037	154,870	1,017,685	34,544
Other Local Revenue	1,109	21,442	13,215	10,074	22,673	(4,373)	18,210	18,210	18,210	18,210	18,210	18,210	173,399	-
Fundraising & Grants	1,903	12,198	3,847	1,000	2,016	18,045	18,045	18,045	18,045	18,045	18,045	18,045	147,280	-
TOTAL REVENUE	18,069	270,066	407,020	401,804	407,096	967,385	429,226	578,596	458,734	415,525	409,287	491,900	5,597,476	342,767
EXPENSES														
Certificated Salaries	80,652	209,811	212,236	213,263	195,412	232,176	224,808	224,808	224,808	224,808	224,808	232,308	2,499,899	-
Classified Salaries	17,270	37,209	40,239	45,504	47,485	50,136	44,846	44,846	44,846	44,846	44,846	44,846	506,916	-
Employee Benefits	59,092	60,163	69,987	65,199	55,278	83,578	95,723	83,936	83,936	78,023	78,023	54,837	867,775	-
Books & Supplies	19,354	23,880	45,982	35,691	10,390	39,818	17,118	17,118	17,118	17,118	17,118	17,118	277,822	-
Services & Other Operating Expenses	127,326	160,920	233,516	147,303	156,949	233,250	180,938	180,938	184,076	180,415	180,415	175,085	2,139,530	(1,600)
Capital Outlay & Depreciation	4,565	4,565	4,565	4,565	4,565	1,012	3,973	3,973	3,973	3,973	3,973	3,973	47,671	-
Other Outflows	893	1,359	1,398	5,687	5,036	(14,373)	-	-	-	-	-	-	-	-
TOTAL EXPENSES	309,151	497,905	607,923	517,213	475,113	625,597	567,405	555,618	558,756	549,182	549,182	528,166	6,339,613	(1,600)
Operating Cash Inflow (Outflow)	(291,082)	(227,839)	(200,903)	(115,409)	(68,017)	341,788	(138,179)	22,979	(100,022)	(133,658)	(139,895)	(36,266)	(742,137)	344,367
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	4,565	1,012	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	44	(98,434)	-	-	-	-	-	-	-	-
Summerholdback for Teachers	(37,888)	6,633	5,143	4,957	5,592	4,090	4,090	4,090	4,090	4,090	4,090	4,090	-	-
Loans Payable (Long Term)	-	-	(8,333)	-	(8,333)	-	-	-	-	-	-	-	-	-
Other Liabilities	107,510	39,639	39,638	39,639	39,639	(224,153)	-	-	-	-	-	-	-	-
Ending Cash	1,037,941	1,131,664	1,404,113	1,365,253	1,338,741	1,359,358	1,229,241	1,260,282	1,168,323	1,042,727	910,894	882,691		

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

	Jun FY2021	Nov FY2022
ASSETS		
Cash Balance	1,222,950	1,338,741
Accounts Receivable	954,975	86,515
Other Current Assets	2,515	2,515
Prepays	29,485	4,373
Fixed Assets, Net	82,131	59,308
Due From Others	3,809	3,809
TOTAL ASSETS	2,295,866	1,495,261
LIABILITIES & EQUITY		
Accounts Payable	240,248	130,139
Deferred Revenue	202,528	224,153
Current Loans and Other Payables	644,547	852,342
Long-Term Loans and Other Liabilities	50,008	33,342
Beginning Net Assets	500,958	1,158,535
Net Income (Loss) to Date	657,576	(903,250)
TOTAL LIABILITIES & EQUITY	2,295,866	1,495,261