

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

	Actual			YTD	Budget						
	Dec	Jan	Feb	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	179,871	362,161	179,871	1,992,969	4,736,468	4,028,597	4,028,597	-	(707,871)	2,035,628	49%
Federal Revenue	2,118	22,796	12,044	69,045	253,654	253,459	260,179	6,721	6,526	191,134	27%
Other State Revenues	54,603	165,952	83,659	415,637	880,539	1,017,685	1,017,685	-	137,146	602,048	41%
Local Revenues	107,491	16,827	327,289	520,120	193,069	236,359	236,359	-	43,290	(283,761)	220%
Fundraising and Grants	124	6,191	1,255	28,534	159,680	147,280	147,280	-	(12,400)	118,746	19%
Total Revenue	344,206	573,927	604,118	3,026,305	6,223,411	5,683,381	5,690,101	6,721	(533,310)	2,663,796	53%
Expenses											
Compensation and Benefits	314,405	316,522	322,580	2,362,305	3,794,631	3,750,167	3,740,005	10,162	54,626	1,377,700	63%
Books and Supplies	45,781	18,510	12,937	215,000	399,096	248,011	261,226	(13,216)	137,870	46,226	82%
Services and Other Operating Expenditures	169,617	192,959	181,030	1,371,779	2,141,630	2,078,094	2,079,138	(1,043)	62,493	707,359	66%
Depreciation	4,565	4,565	1,985	33,937	47,671	50,133	50,133	-	(2,462)	16,196	68%
Other Outflows	2,906	15,949	169	28,762	-	-	-	-	-	(28,762)	
Total Expenses	537,273	548,506	518,700	4,011,784	6,383,028	6,126,405	6,130,502	(4,097)	252,526	2,118,718	65%
Operating Income	(193,067)	25,421	85,418	(985,478)	(159,617)	(443,025)	(440,401)	2,624	(280,783)	545,078	
Fund Balance											
Beginning Balance (Unaudited)					1,069,909	1,158,535	1,158,535				
Audit Adjustment					-	(34,172)	(34,172)				
Operating Income					(159,617)	(443,025)	(440,401)				
Ending Fund Balance					910,292	681,338	683,962				
Fund Balance as a % of Expenses					14%	11%	11%				

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					Budget v1	Forecast	Forecast	Forecast vs. Current	Budget v1 vs. Current	Forecast Remaining	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	179,871	179,871	179,871	1,099,209	2,287,977	1,958,528	1,958,528	-	(329,448)	859,319	56%
8012	Education Protection Account Entitlement	-	21,835	-	43,670	98,610	84,170	84,170	-	(14,440)	40,500	52%
8096	Charter Schools in Lieu of Property Taxes	-	160,455	-	850,090	2,349,881	1,985,899	1,985,899	-	(363,983)	1,135,809	43%
SUBTOTAL - LCFF Entitlement		179,871	362,161	179,871	1,992,969	4,736,468	4,028,597	4,028,597	-	(707,871)	2,035,628	49%
Federal Revenue												
8181	Special Education - Entitlement	-	-	-	-	57,500	57,500	64,221	6,721	6,721	64,221	0%
8220	Child Nutrition Programs	-	-	-	-	24,134	20,600	20,600	-	(3,534)	20,600	0%
8291	Title I	-	-	-	-	35,433	38,414	38,414	-	2,981	38,414	0%
8292	Title II	2,118	-	-	2,118	8,112	8,470	8,470	-	358	6,352	25%
8294	Title IV	-	-	2,500	5,000	10,000	10,000	10,000	-	-	5,000	50%
8297	PY Federal - Not Accrued	-	-	9,544	19,088	-	-	-	-	-	(19,088)	-
8299	All Other Federal Revenue	-	22,796	-	42,839	118,475	118,475	118,475	-	-	75,636	36%
SUBTOTAL - Federal Revenue		2,118	22,796	12,044	69,045	253,654	253,459	260,179	6,721	6,526	191,134	27%
Other State Revenue												
8319	Other State Apportionments - Prior Years	-	7,614	-	7,614	-	-	-	-	-	(7,614)	-
8381	Special Education - Entitlement (State)	27,103	27,103	-	165,629	312,781	300,908	300,908	-	(11,873)	135,279	55%
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	-	12,554	-	12,554	12,483	12,554	12,554	-	72	0	100%
8560	State Lottery Revenue	-	32,257	-	32,257	102,479	100,220	100,220	-	(2,259)	67,963	32%
8590	All Other State Revenue	27,500	86,424	83,659	197,583	234,980	386,453	386,453	-	151,473	188,870	51%
SUBTOTAL - Other State Revenue		54,603	165,952	83,659	415,637	880,539	1,017,685	1,017,685	-	137,146	602,048	41%
Local Revenue												
8634	Food Service Sales	-	-	26,571	26,571	60,894	51,977	51,977	-	(8,917)	25,406	51%
8660	Interest	-	-	-	-	4	4	4	-	-	4	0%
8693	Field Trips	1,443	3,214	-	8,472	73,438	16,834	16,834	-	(56,604)	8,362	50%
8699	All Other Local Revenue	100,043	654	968	138,513	28,734	137,545	137,545	-	108,811	(968)	101%
8701	8701 - Student Production/Event Revenue	2,502	10,839	1,579	20,189	30,000	30,000	30,000	-	-	9,811	67%
8999	Uncategorized Revenue	3,502	2,120	298,171	326,376	-	-	-	-	-	(326,376)	-
SUBTOTAL - Local Revenue		107,491	16,827	327,289	520,120	193,069	236,359	236,359	-	43,290	(283,761)	220%
Fundraising and Grants												
8802	8802 - Donations - Private (Foundation Grants)	-	-	-	-	75,000	75,000	75,000	-	-	75,000	0%
8803	8803 - Fundraising (school Site)	124	6,191	1,255	28,534	84,680	72,280	72,280	-	(12,400)	43,746	39%
SUBTOTAL - Fundraising and Grants		124	6,191	1,255	28,534	159,680	147,280	147,280	-	(12,400)	118,746	19%
TOTAL REVENUE		344,206	573,927	604,118	3,026,305	6,223,411	5,683,381	5,690,101	6,721	(533,310)	2,663,796	53%

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EXPENSES												
Compensation & Benefits												
Certificated Salaries												
1100	Teachers Salaries	103,340	103,815	102,305	881,863	1,182,519	1,300,246	1,300,246	-	(117,727)	418,383	68%
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	6,522	12,459	12,154	57,822	120,000	115,967	115,967	-	4,033	58,145	50%
1150	Teacher - Custom 1	28,575	5,819	5,819	41,257	348,001	93,993	93,993	-	254,008	52,737	44%
1200	Certificated Pupil Support Salaries	34,039	23,017	24,264	188,566	395,097	379,035	379,035	-	16,063	190,468	50%
1300	Certificated Supervisor & Administrator Salaries	41,312	49,042	49,042	343,386	503,916	534,392	534,392	-	(30,475)	191,006	64%
	SUBTOTAL - Certificated Salaries	213,787	194,152	193,583	1,512,894	2,576,533	2,433,632	2,433,632	-	142,901	920,738	62%
Classified Salaries												
2100	Classified Instructional Aide Salaries	25,300	33,780	37,775	187,080	153,481	277,001	267,691	9,310	(114,209)	80,611	70%
2200	Classified Support Salaries	2,537	2,797	4,036	15,170	-	31,738	31,738	-	(31,738)	16,568	48%
2300	Classified Supervisor & Administrator Salaries	5,833	5,833	5,624	46,729	-	46,667	46,667	-	(46,667)	(62)	100%
2400	Classified Clerical & Office Salaries	8,775	12,212	13,888	94,074	201,652	162,796	162,796	-	38,856	68,722	58%
2935	Other Classified - Substitute	1,223	291	434	4,990	-	20,000	20,000	-	(20,000)	15,010	25%
	SUBTOTAL - Classified Salaries	43,668	54,913	61,757	348,044	355,134	538,202	528,892	9,310	(173,758)	180,848	66%
Employee Benefits												
3100	STRS	31,953	31,728	31,912	244,272	426,742	399,251	399,251	-	27,491	154,979	61%
3300	OASDI-Medicare-Alternative	6,721	7,281	7,805	50,146	67,901	80,335	80,335	712	(12,434)	30,189	62%
3400	Health & Welfare Benefits	17,348	17,573	24,371	170,080	290,122	210,417	210,417	-	79,705	40,337	81%
3500	Unemployment Insurance	597	10,544	2,949	18,879	31,136	39,347	39,347	-	(8,211)	20,468	48%
3600	Workers Comp Insurance	-	-	-	15,750	43,975	44,578	44,438	140	(463)	28,687	35%
3900	Other Employee Benefits	331	331	203	2,240	3,088	3,693	3,693	-	(605)	1,453	61%
	SUBTOTAL - Employee Benefits	56,950	67,458	67,240	501,367	862,964	778,333	777,481	852	85,483	276,113	64%
Books & Supplies												
4200	Books & Other Reference Materials	188	-	404	1,473	3,299	3,299	3,299	-	-	1,826	45%
4300	Materials & Supplies	6,961	4,386	3,158	23,835	99,035	25,000	25,364	(364)	73,671	1,529	94%
4315	Custodial Supplies	-	-	-	33	7,396	1,052	1,052	-	6,344	1,019	3%
4320	Educational Software	-	2,595	167	47,315	45,000	47,242	47,482	(240)	(2,482)	167	100%
4325	Instructional Materials & Supplies	1,582	2,636	642	40,137	61,631	37,631	47,812	(10,181)	13,819	7,675	84%
4410	Classroom Furniture, Equipment & Supplies	12,085	249	114	16,268	47,000	16,376	16,376	-	30,624	108	99%
4420	Computers: individual items less than \$5k	-	-	-	18,030	15,950	20,000	22,431	(2,431)	(6,481)	4,401	80%
4430	Non Classroom Related Furniture, Equipment & Supplies	-	100	-	137	6,835	1,000	1,000	-	5,835	863	14%
4710	Student Food Services	24,965	8,546	8,453	67,773	112,950	96,410	96,410	-	16,540	28,637	70%
	SUBTOTAL - Books and Supplies	45,781	18,510	12,937	215,000	399,096	248,011	261,226	(13,216)	137,870	46,226	82%
Services & Other Operating Expenses												
5200	Travel & Conferences	-	-	-	707	20,000	1,000	1,000	-	19,000	293	71%
5300	Dues & Memberships	-	-	-	14,471	15,000	15,000	15,000	-	-	529	96%
5400	Insurance	8	-	-	52,802	63,960	63,960	63,960	-	(0)	11,158	83%
5515	Janitorial, Gardening Services & Supplies	10,136	10,867	10,053	79,261	94,554	120,000	120,000	-	(25,446)	40,739	66%
5535	Utilities - All Utilities	7,123	9,511	7,305	73,136	165,000	130,000	130,000	-	35,000	56,864	56%
5605	Equipment Leases	3,365	1,794	609	8,837	20,000	16,000	16,000	-	4,000	7,163	55%
5610	Rent	85,885	93,026	85,885	705,867	1,045,944	1,045,944	1,045,944	-	-	340,078	67%
5615	Repairs and Maintenance - Building	12,714	3,285	12,758	48,649	30,000	35,800	48,649	(12,849)	(18,649)	-	100%
5631	Other Space Rental	-	3,700	7,790	24,440	20,600	33,150	33,150	-	(12,550)	8,710	74%
5803	Accounting Fees	-	-	-	6,650	10,700	10,700	10,700	-	-	4,050	62%

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5809	Banking Fees	47	35	35	323	1,000	1,000	1,000	-	-	677	32%
5812	Business Services	12,024	12,024	12,584	96,753	147,789	146,573	146,573	-	1,217	49,820	66%
5815	Consultants - Instructional	894	2,810	480	8,876	20,000	15,000	15,000	-	5,000	6,124	59%
5820	Consultants - Non Instructional - Custom 1	-	-	10,833	13,983	30,000	15,000	15,331	(331)	14,669	1,348	91%
5824	District Oversight Fees	-	-	-	1,550	48,865	41,786	41,786	-	7,079	40,236	4%
5830	Field Trips Expenses	7,947	180	7,258	21,401	91,797	21,043	21,463	(421)	70,334	62	100%
5839	Fundraising Expenses	5,625	12	63	6,961	10,000	10,000	10,000	-	-	3,039	70%
5843	Interest - Loans Less than 1 Year	-	-	-	-	2,064	2,064	2,064	-	-	2,064	0%
5845	Legal Fees	-	10,152	1,539	27,562	100,000	75,000	60,000	15,000	40,000	32,438	46%
5851	Marketing and Student Recruiting	565	3,223	1,738	14,708	30,000	20,000	20,000	-	10,000	5,292	74%
5857	Payroll Fees	359	339	686	3,186	4,893	4,893	4,893	-	-	1,706	65%
5861	Prior Yr Exp (not accrued)	8	-	-	594	-	594	594	-	(594)	-	100%
5863	Professional Development	-	-	500	28,693	25,000	28,193	30,061	(1,868)	(5,061)	1,368	95%
5869	Special Education Contract Instructors	15,845	12,402	15,164	52,986	20,000	97,000	97,000	-	(77,000)	44,014	55%
5872	Special Education Encroachment	-	-	-	-	11,108	10,752	10,954	(202)	155	10,954	0%
5881	Student Information System	2,643	20,693	1,083	29,837	16,500	35,000	35,000	-	(18,500)	5,163	85%
5887	Technology Services	4,400	6,517	4,400	37,317	70,000	55,000	55,000	-	15,000	17,683	68%
5898	Bad Debt Expense	-	787	-	787	-	787	787	-	(787)	-	100%
5900	Communications	16	1,573	154	11,070	26,856	26,856	26,856	-	-	15,786	41%
5915	Postage and Delivery	13	31	113	373	-	-	373	(373)	(373)	0	100%
SUBTOTAL - Services & Other Operating Exp.		169,617	192,959	181,030	1,371,779	2,141,630	2,078,094	2,079,138	(1,043)	62,493	707,359	66%
Capital Outlay & Depreciation												
6900	Depreciation	4,565	4,565	1,985	33,937	47,671	50,133	50,133	-	(2,462)	16,196	68%
SUBTOTAL - Capital Outlay & Depreciation		4,565	4,565	1,985	33,937	47,671	50,133	50,133	-	(2,462)	16,196	68%
Other Outflows												
7438	Long term debt - Interest	14	12	7	198	-	-	-	-	-	(198)	
7999	Uncategorized Expense	2,892	15,937	162	28,564	-	-	-	-	-	(28,564)	
SUBTOTAL - Other Outflows		2,906	15,949	169	28,762	-	-	-	-	-	(28,762)	
TOTAL EXPENSES		537,273	548,506	518,700	4,011,784	6,383,028	6,126,405	6,130,502	(4,097)	252,526	2,118,718	65%

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

	2021-22													
	Actuals & Forecast													Remaining Balance
	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Feb Forecast	Mar Forecast	Apr Forecast	May Forecast	Jun Forecast	Forecast	
Beginning Cash	1,222,950	1,037,941	1,131,664	1,404,113	1,365,253	1,338,741	1,082,687	1,150,905	1,434,931	1,306,547	1,145,123	977,260		
REVENUE														
LCFF Entitlement	-	221,369	342,811	363,628	343,260	179,871	362,161	813,478	305,948	325,606	305,948	305,948	4,028,597	158,570
Federal Revenue	-	-	20,043	-	12,044	2,118	22,796	24,580	1,717	30,467	15,938	1,717	260,179	128,761
Other State Revenue	15,057	15,057	27,103	27,103	27,103	54,603	165,952	51,069	121,705	30,288	58,037	154,870	1,017,685	269,739
Other Local Revenue	1,109	21,442	13,215	10,074	22,673	107,491	16,827	(26,450)	1,754	1,754	1,754	1,754	236,359	62,961
Fundraising & Grants	1,903	12,198	3,847	1,000	2,016	124	6,191	24,000	24,000	24,000	24,000	24,000	147,280	-
TOTAL REVENUE	18,069	270,066	407,020	401,804	407,096	344,206	573,927	886,676	455,124	412,115	405,677	488,290	5,690,101	620,031
EXPENSES														
Certificated Salaries	80,652	209,811	212,236	213,263	195,412	213,787	194,152	248,499	248,499	248,499	248,499	255,999	2,433,632	(135,676)
Classified Salaries	17,270	37,209	40,239	45,504	47,485	43,668	54,913	59,061	51,951	51,951	51,951	51,951	528,892	(24,262)
Employee Benefits	59,092	60,163	69,987	65,199	55,278	56,950	67,458	83,492	83,492	77,201	77,201	60,011	777,481	(38,044)
Books & Supplies	19,354	23,880	45,982	35,691	12,865	45,781	14,870	15,164	16,843	16,843	16,843	16,843	261,226	(19,731)
Services & Other Operating Expenses	127,326	160,920	233,516	147,303	159,108	169,617	191,029	231,004	186,813	183,135	183,135	177,805	2,079,138	(71,572)
Capital Outlay & Depreciation	4,565	4,565	4,565	4,565	4,565	4,565	4,565	1,469	4,178	4,178	4,178	4,178	50,133	-
Other Outflows	893	1,359	1,398	5,687	401	2,906	21,521	(34,165)	-	-	-	-	-	-
TOTAL EXPENSES	309,151	497,905	607,923	517,213	475,113	537,273	548,506	604,524	591,775	581,807	581,807	566,788	6,130,502	(289,284)
Operating Cash Inflow (Outflow)	(291,082)	(227,839)	(200,903)	(115,409)	(68,017)	(193,067)	25,421	282,153	(136,651)	(169,692)	(176,131)	(78,498)	(440,401)	909,315
Revenues - Prior Year Accruals	73,417	328,834	438,923	27,287	-	21,874	2,510	6,290	-	-	-	-	-	-
Other Assets	29,485	-	(4,373)	-	-	-	-	-	-	-	-	-	-	-
Fixed Assets	4,565	4,565	4,565	4,565	4,565	4,565	4,565	1,469	4,178	4,178	4,178	4,178	4,178	-
Expenses - Prior Year Accruals	-	(45,803)	(2,211)	-	-	(21,874)	-	(9,975)	-	-	-	-	-	-
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	(423)	4,416	4,090	4,090	4,090	4,090	4,090	-	-
Loans Payable (Long Term)	-	-	(8,333)	-	(8,333)	(8,333)	(8,333)	-	-	-	-	-	-	-
Other Liabilities	107,510	39,639	39,638	39,639	39,639	39,639	39,639	-	-	-	-	-	-	-
Ending Cash	1,037,941	1,131,664	1,404,113	1,365,253	1,338,741	1,082,687	1,150,905	1,434,931	1,306,547	1,145,123	977,260	907,029		

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

	Jun FY2021	Feb FY2022
ASSETS		
Cash Balance	1,222,950	1,272,116
Accounts Receivable	954,975	62,131
Other Current Assets	2,515	2,515
Prepays	29,485	4,373
Fixed Assets, Net	82,131	48,194
Due From Others	3,809	3,809
TOTAL ASSETS	2,295,866	1,393,137
LIABILITIES & EQUITY		
Accounts Payable	240,248	44,147
Deferred Revenue	202,528	224,153
Current Loans and Other Payables	644,547	977,610
Long-Term Loans and Other Liabilities	50,008	8,343
Beginning Net Assets	500,958	1,124,363
Net Income (Loss) to Date	657,576	(985,478)
TOTAL LIABILITIES & EQUITY	2,295,866	1,393,138