

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

	Actual			YTD		Budget			
	Feb	Mar	Apr	Actual YTD	Previous Forecast	Current Forecast	Previous Forecast vs. Current Forecast	Current Forecast Remaining	% Current Forecast Spent
SUMMARY									
Revenue									
LCFF Entitlement	179,871	775,570	329,306	3,097,846	3,886,243	3,886,243	-	788,397	80%
Federal Revenue	12,044	26,792	-	95,837	362,312	640,303	277,991	544,466	15%
Other State Revenues	83,659	160,997	58,077	634,712	1,053,671	931,993	(121,678)	297,281	68%
Local Revenues	327,289	(293,998)	9,578	235,701	233,967	237,449	3,482	1,748	99%
Fundraising and Grants	1,255	1,269	4,161	33,964	144,768	36,560	(108,208)	2,596	93%
Total Revenue	604,118	670,630	401,123	4,098,058	5,680,961	5,732,547	51,586	1,634,489	71%
Expenses									
Compensation and Benefits	322,580	328,155	286,287	2,976,747	3,744,073	3,740,935	3,138	764,188	80%
Books and Supplies	12,937	26,419	14,587	256,006	258,162	272,556	(14,394)	16,549	94%
Services and Other Operating Expenditures	181,030	183,072	167,205	1,722,056	2,084,482	2,124,751	(40,268)	402,695	81%
Depreciation	1,985	4,049	4,049	42,035	50,133	50,133	-	8,098	84%
Other Outflows	169	591	(13,087)	16,267	-	-	-	(16,267)	
Total Expenses	518,700	542,286	459,041	5,013,110	6,136,850	6,188,374	(51,524)	1,175,264	81%
Operating Income	85,418	128,344	(57,918)	(915,052)	(455,889)	(455,827)	62	459,225	
Fund Balance									
Beginning Balance (Unaudited)					1,158,535	1,158,535			
Audit Adjustment					(34,172)	(34,172)			
Operating Income					(455,889)	(455,827)			
Ending Fund Balance					668,474	668,536			
Fund Balance as a % of Expenses					11%	11%			

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	Feb	Mar	Apr	Actual YTD	Previous Forecast	Current Forecast	Previous Forecast vs. Current Forecast	Current Forecast Remaining	% Current Forecast Spent
KEY ASSUMPTIONS									
Enrollment Summary									
4-6					79	79	-		
7-8					185	185	-		
9-12					159	159	-		
Total Enrolled					423	423	-		
ADA %									
4-6					96.4%	96.4%	0.0%		
7-8					94.9%	94.9%	0.0%		
9-12					97.2%	97.2%	0.0%		
Average ADA %					96.0%	96.0%	0.0%		
ADA									
4-6					76.14	76.14	-		
7-8					175.55	175.55	-		
9-12					154.53	154.53	-		
Total ADA					406.22	406.22	-		

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		Feb	Mar	Apr	Actual YTD	Previous Forecast	Current Forecast	Previous Forecast vs. Current Forecast	Current Forecast Remaining	% Current Forecast Spent
REVENUE										
LCFF Entitlement										
8011	Charter Schools General Purpose Entitlement - State Aid	179,871	167,838	167,838	1,434,886	1,888,136	1,888,136	-	453,250	76%
8012	Education Protection Account Entitlement	-	-	19,735	63,405	81,244	81,244	-	17,839	78%
8096	Charter Schools in Lieu of Property Taxes	-	607,732	141,733	1,599,555	1,916,863	1,916,863	-	317,308	83%
SUBTOTAL - LCFF Entitlement		179,871	775,570	329,306	3,097,846	3,886,243	3,886,243	-	788,397	80%
Federal Revenue										
8181	Special Education - Entitlement	-	-	-	-	64,221	64,221	-	64,221	0%
8220	Child Nutrition Programs	-	-	-	-	19,670	19,670	-	19,670	0%
8291	Title I	-	9,544	-	9,544	38,414	38,414	-	28,870	25%
8292	Title II	-	2,103	-	4,221	8,470	8,470	-	4,249	50%
8294	Title IV	2,500	-	-	5,000	10,000	10,000	-	5,000	50%
8297	PY Federal - Not Accrued	9,544	3,064	-	22,152	3,063	22,152	19,089	-	100%
8299	All Other Federal Revenue	-	12,081	-	54,920	218,475	477,377	258,902	422,457	12%
SUBTOTAL - Federal Revenue		12,044	26,792	-	95,837	362,312	640,303	277,991	544,466	15%
Other State Revenue										
8319	Other State Apportionments - Prior Years	-	339	-	7,953	-	-	-	(7,953)	
8381	Special Education - Entitlement (State	-	50,320	25,160	241,109	290,447	290,447	-	49,338	83%
8382	Special Education Reimbursement (State	-	40,800	-	40,800	216,000	216,000	-	175,200	19%
8520	Child Nutrition - State	-	-	-	-	1,481	1,481	-	1,481	0%
8550	Mandated Cost Reimbursements	-	-	-	12,554	12,554	12,554	-	0	100%
8560	State Lottery Revenue	-	-	28,417	60,674	96,736	96,736	-	36,062	63%
8590	All Other State Revenue	83,659	65,038	-	262,621	436,453	314,775	(121,678)	52,154	83%
8593	Other State Revenue 3	-	4,500	-	4,500	-	-	-	(4,500)	
8596	Other State Revenue 6	-	-	4,500	4,500	-	-	-	(4,500)	
SUBTOTAL - Other State Revenue		83,659	160,997	58,077	634,712	1,053,671	931,993	(121,678)	297,281	68%
Local Revenue										
8634	Food Service Sales	26,571	2,759	2,073	31,402	50,170	53,656	3,486	22,253	59%
8660	Interest	-	-	-	-	4	-	(4)	-	
8693	Field Trips	-	6,000	-	14,472	16,249	16,249	-	1,777	89%
8699	All Other Local Revenue	968	16,781	6,752	162,046	137,545	137,545	-	(24,501)	118%
8701	8701 - Student Production/Event Revenue	1,579	6,839	753	27,781	30,000	30,000	-	2,219	93%
8999	Uncategorized Revenue	298,171	(326,376)	-	0	-	-	-	(0)	
SUBTOTAL - Local Revenue		327,289	(293,998)	9,578	235,701	233,967	237,449	3,482	1,748	99%
Fundraising and Grants										
8802	8802 - Donations - Private (Foundation Grants)	-	-	-	-	75,000	-	(75,000)	-	
8803	8803 - Fundraising (school Site)	1,255	1,269	4,161	33,964	69,768	36,560	(33,208)	2,596	93%
SUBTOTAL - Fundraising and Grants		1,255	1,269	4,161	33,964	144,768	36,560	(108,208)	2,596	93%
TOTAL REVENUE		604,118	670,630	401,123	4,098,058	5,680,961	5,732,547	51,586	1,634,489	71%

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		Actual			YTD		Budget			
		Feb	Mar	Apr	Actual YTD	Previous Forecast	Current Forecast	Previous Forecast vs. Current Forecast	Current Forecast Remaining	% Current Forecast Spent
EXPENSES										
Compensation & Benefits										
Certificated Salaries										
1100	Teachers Salaries	102,305	34,644	98,951	1,015,458	1,300,246	1,297,235	3,011	281,777	78%
1101	Teacher - Bonus	-	-	-	-	10,000	10,000	-	10,000	0%
1103	Teacher - Substitute Pay	-	-	-	-	-	-	-	-	-
1148	Teacher - Special Ed	12,154	12,154	12,154	82,129	115,967	115,967	-	33,838	71%
1150	Teacher - Custom 1	5,819	37,098	5,819	84,174	99,448	99,448	-	15,274	85%
1200	Certificated Pupil Support Salaries	24,264	85,766	24,764	299,097	379,035	379,035	-	79,938	79%
1300	Certificated Supervisor & Administrator Salaries	49,042	55,441	50,322	449,149	534,392	541,752	(7,360)	92,602	83%
SUBTOTAL - Certificated Salaries		193,583	225,103	192,009	1,930,007	2,439,087	2,443,435	(4,349)	513,429	79%
Classified Salaries										
2100	Classified Instructional Aide Salaries	37,775	11,775	25,792	224,646	267,691	267,691	-	43,044	84%
2200	Classified Support Salaries	4,036	2,605	1,722	19,498	29,345	27,750	1,595	8,252	70%
2300	Classified Supervisor & Administrator Salaries	5,624	-	-	46,729	46,855	46,855	-	126	100%
2400	Classified Clerical & Office Salaries	13,888	16,271	13,773	124,118	162,796	162,796	-	38,679	76%
2935	Other Classified - Substitute	434	196	4,121	9,306	20,000	15,000	5,000	5,694	62%
SUBTOTAL - Classified Salaries		61,757	30,847	45,407	424,297	526,687	520,092	6,595	95,795	82%
Employee Benefits										
3100	STRS	31,912	32,789	31,722	308,784	399,251	399,141	110	90,357	77%
3300	OASDI-Medicare-Alternative	7,805	7,524	6,449	64,120	80,584	80,453	131	16,333	80%
3400	Health & Welfare Benefits	24,371	20,981	20,043	211,105	210,938	210,938	-	(167)	100%
3500	Unemployment Insurance	2,949	889	529	20,297	39,347	38,731	616	18,434	52%
3600	Workers Comp Insurance	-	9,948	(9,948)	15,750	44,487	44,453	34	28,702	35%
3900	Other Employee Benefits	203	74	74	2,388	3,693	3,693	-	1,305	65%
SUBTOTAL - Employee Benefits		67,240	72,206	48,870	622,443	778,299	777,407	891	154,965	80%
Books & Supplies										
4200	Books & Other Reference Materials	404	1,232	-	2,705	3,299	3,299	-	594	82%
4300	Materials & Supplies	3,158	1,489	2,226	27,549	25,424	28,883	(3,459)	1,334	95%
4315	Custodial Supplies	-	-	-	33	1,016	1,016	-	983	3%
4320	Educational Software	167	167	167	47,649	47,650	47,817	(167)	168	100%
4325	Instructional Materials & Supplies	642	7,770	258	48,166	47,908	52,210	(4,302)	4,044	92%
4410	Classroom Furniture, Equipment & Supplies	114	108	-	16,376	16,376	16,376	-	-	100%
4420	Computers: individual items less than \$5k	-	4,400	-	22,430	22,431	22,431	-	1	100%
4430	Non Classroom Related Furniture, Equipment & Supplies	-	-	-	137	1,000	1,000	-	863	14%
4710	Student Food Services	8,453	11,253	11,936	90,962	93,059	99,524	(6,465)	8,562	91%
SUBTOTAL - Books and Supplies		12,937	26,419	14,587	256,006	258,162	272,556	(14,394)	16,549	94%
Services & Other Operating Expenses										
5200	Travel & Conferences	-	-	-	707	1,000	1,000	-	293	71%

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		Feb	Mar	Apr	Actual YTD	Previous Forecast	Current Forecast	Previous Forecast vs. Current Forecast	Current Forecast Remaining	% Current Forecast Spent
5300	Dues & Memberships	-	-	-	14,471	15,000	15,000	-	529	96%
5400	Insurance	-	6,383	15,776	74,960	63,960	76,367	(12,407)	1,407	98%
5515	Janitorial, Gardening Services & Supplies	10,053	14,018	10,555	103,835	120,000	120,000	-	16,165	87%
5535	Utilities - All Utilities	7,305	17,186	3,468	93,790	130,000	130,000	-	36,210	72%
5605	Equipment Leases	609	749	872	10,457	16,000	16,000	-	5,543	65%
5610	Rent	85,885	85,885	85,885	877,636	1,045,944	1,045,944	-	168,309	84%
5615	Repairs and Maintenance - Building	12,758	841	(6,054)	43,436	49,490	51,783	(2,293)	8,347	84%
5631	Other Space Rental	7,790	5,839	3,200	33,479	36,345	36,345	-	2,866	92%
5803	Accounting Fees	-	2,750	-	9,400	10,700	10,700	-	1,300	88%
5809	Banking Fees	35	35	35	393	1,000	1,000	-	607	39%
5812	Business Services	12,584	13,055	12,024	121,832	149,616	154,498	(4,882)	32,666	79%
5815	Consultants - Instructional	480	970	3,600	13,446	15,000	24,500	(9,500)	11,054	55%
5820	Consultants - Non Instructional - Custom 1	10,833	1,347	-	15,331	15,331	18,331	(3,000)	3,000	84%
5824	District Oversight Fees	-	50	50	1,650	40,362	40,362	-	38,712	4%
5830	Field Trips Expenses	7,258	-	5,300	26,701	21,530	33,716	(12,187)	7,015	79%
5839	Fundraising Expenses	63	142	412	7,516	10,000	10,000	-	2,484	75%
5843	Interest - Loans Less than 1 Year	-	-	-	-	2,064	2,064	-	2,064	0%
5845	Legal Fees	1,539	506	926	28,995	60,000	40,000	20,000	11,005	72%
5851	Marketing and Student Recruiting	1,738	1,075	1,106	16,889	20,000	20,000	-	3,111	84%
5857	Payroll Fees	686	389	339	3,914	4,893	4,893	-	978	80%
5861	Prior Yr Exp (not accrued)	-	-	-	594	594	594	-	-	100%
5863	Professional Development	500	1,193	100	29,986	30,061	30,061	-	75	100%
5869	Special Education Contract Instructors	15,164	18,007	16,654	87,648	97,000	113,000	(16,000)	25,352	78%
5872	Special Education Encroachment	-	-	-	-	10,640	10,640	-	10,640	0%
5881	Student Information System	1,083	1,803	1,083	32,723	35,000	35,000	-	2,277	93%
5887	Technology Services	4,400	-	10,975	48,292	55,000	55,000	-	6,708	88%
5893	Transportation - Student	-	140	-	140	-	-	-	(140)	-
5898	Bad Debt Expense	-	9,695	-	10,482	10,482	10,482	-	-	100%
5900	Communications	154	914	900	12,884	17,000	17,000	-	4,116	76%
5915	Postage and Delivery	113	98	-	471	471	471	-	-	100%
SUBTOTAL - Services & Other Operating Exp.		181,030	183,072	167,205	1,722,056	2,084,482	2,124,751	(40,268)	402,695	81%
Capital Outlay & Depreciation										
6900	Depreciation	1,985	4,049	4,049	42,035	50,133	50,133	-	8,098	84%
SUBTOTAL - Capital Outlay & Depreciation		1,985	4,049	4,049	42,035	50,133	50,133	-	8,098	84%
Other Outflows										
7438	Long term debt - Interest	7	15	7	220	-	-	-	(220)	-
7999	Uncategorized Expense	162	576	(13,094)	16,046	-	-	-	(16,046)	-
SUBTOTAL - Other Outflows		169	591	(13,087)	16,267	-	-	-	(16,267)	-
TOTAL EXPENSES		518,700	542,286	459,041	5,013,110	6,136,850	6,188,374	(51,524)	1,175,264	81%

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

	2021-22												Forecast	Remaining Balance
	Actuals & Forecast													
	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Feb Actuals	Mar Actuals	Apr Actuals	May Forecast	Jun Forecast		
Beginning Cash	1,222,950	1,037,941	1,131,664	1,404,113	1,365,253	1,338,741	1,082,687	1,150,905	1,272,116	1,368,177	1,302,035	1,262,613		
REVENUE														
LCFF Entitlement	-	221,369	342,811	363,628	343,260	179,871	362,161	179,871	775,570	329,306	450,490	300,675	3,886,243	37,232
Federal Revenue	-	-	20,043	-	12,044	2,118	22,796	12,044	26,792	-	68,914	3,485	640,303	472,067
Other State Revenue	15,057	15,057	27,103	27,103	27,103	54,603	165,952	83,659	160,997	58,077	39,972	152,772	931,993	104,537
Other Local Revenue	1,109	21,442	13,215	10,074	22,673	107,491	16,827	327,289	(293,998)	9,578	874	874	237,449	-
Fundraising & Grants	1,903	12,198	3,847	1,000	2,016	124	6,191	1,255	1,269	4,161	1,298	1,298	36,560	-
TOTAL REVENUE	18,069	270,066	407,020	401,804	407,096	344,206	573,927	604,118	670,630	401,123	561,549	459,105	5,732,547	613,835
EXPENSES														
Certificated Salaries	80,652	209,811	212,236	213,263	195,412	213,787	194,152	193,583	225,103	192,009	254,470	258,959	2,443,435	-
Classified Salaries	17,270	37,209	40,239	45,504	47,485	43,668	54,913	61,757	30,847	45,407	49,494	46,300	520,092	-
Employee Benefits	59,092	60,163	69,987	65,199	55,278	56,950	67,458	67,240	72,206	48,870	85,869	69,096	777,407	-
Books & Supplies	19,354	23,880	45,982	35,691	12,865	45,781	18,510	12,937	26,419	14,587	3,279	13,270	272,556	-
Services & Other Operating Expenses	127,326	160,920	233,516	147,303	159,108	169,617	192,959	181,030	183,072	167,205	211,040	194,100	2,124,751	(2,445)
Capital Outlay & Depreciation	4,565	4,565	4,565	4,565	4,565	4,565	4,565	1,985	4,049	4,049	3,921	4,178	50,133	-
Other Outflows	893	1,359	1,398	5,687	401	2,906	15,949	169	591	(13,087)	(16,267)	-	-	-
TOTAL EXPENSES	309,151	497,905	607,923	517,213	475,113	537,273	548,506	518,700	542,286	459,041	591,807	585,902	6,188,374	(2,445)
Operating Cash Inflow (Outflow)	(291,082)	(227,839)	(200,903)	(115,409)	(68,017)	(193,067)	25,421	85,418	128,344	(57,918)	(30,258)	(126,797)	(455,827)	616,280
Revenues - Prior Year Accruals	73,417	328,834	438,923	27,287	-	21,874	2,510	-	1,979	-	4,310	-	-	-
Other Assets	29,485	-	(4,373)	-	-	-	-	-	-	(19,945)	-	-	-	-
Fixed Assets	4,565	4,565	4,565	4,565	4,565	4,565	4,565	1,985	4,049	4,049	3,921	4,178	-	-
Expenses - Prior Year Accruals	-	(45,803)	(2,211)	-	-	(21,874)	-	-	(6,527)	(15,892)	(21,728)	-	-	-
Accounts Payable - Current Year	(71,016)	(12,305)	-	100	44	(98,434)	-	(2,041)	13,712	(11,671)	-	-	-	-
Summerholdback for Teachers	(37,888)	6,633	5,143	4,957	5,592	(423)	4,416	4,545	1,538	3,929	4,332	4,332	-	-
Loans Payable (Long Term)	-	-	(8,333)	-	(8,333)	(8,333)	(8,333)	(8,333)	(10)	(8,333)	-	-	-	-
Other Liabilities	107,510	39,639	39,638	39,639	39,639	39,639	39,639	39,639	(47,024)	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	1,272,116	1,368,177	1,302,035	1,262,613	1,144,325		

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

	Jun FY2021	Apr FY2022
ASSETS		
Cash Balance	1,222,950	1,302,035
Accounts Receivable	954,975	60,151
Other Current Assets	2,515	2,515
Prepays	29,485	24,318
Fixed Assets, Net	82,131	40,096
Due From Others	3,809	3,809
TOTAL ASSETS	2,295,866	1,432,924
LIABILITIES & EQUITY		
Accounts Payable	274,419	21,728
Deferred Revenue	202,528	137,490
Current Loans and Other Payables	644,547	1,064,396
Long-Term Loans and Other Liabilities	50,008	-
Beginning Net Assets	500,958	1,124,363
Net Income (Loss) to Date	623,405	(915,052)
TOTAL LIABILITIES & EQUITY	2,295,866	1,432,924