

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

	Actual			YTD	Budget							
	Apr	May	Jun	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	329,306	309,571	141,733	3,549,150	4,736,468	3,886,243	3,886,350	107	(850,118)	337,200	91%	
Federal Revenue	-	614	3,809	100,260	253,654	640,303	643,696	3,393	390,042	543,436	16%	
Other State Revenues	58,077	29,660	13,545	677,917	880,539	931,993	835,647	(96,346)	(44,893)	157,730	81%	
Local Revenues	9,578	6,442	128,942	371,085	193,069	237,449	269,881	32,432	76,812	(101,204)	137%	
Fundraising and Grants	4,161	1,955	2,383	38,301	159,680	36,560	38,592	2,032	(121,089)	291	99%	
Total Revenue	401,123	348,243	290,412	4,736,713	6,223,411	5,732,547	5,674,166	(58,382)	(549,245)	937,453	83%	
Expenses												
Compensation and Benefits	286,287	298,301	292,400	3,567,448	3,794,631	3,740,935	3,598,647	142,288	195,983	31,199	99%	
Books and Supplies	14,587	13,312	32,229	301,547	399,096	272,556	300,864	(28,308)	98,232	(683)	100%	
Services and Other Operating Expenditures	167,205	176,238	220,653	2,118,947	2,141,630	2,124,751	2,127,588	(2,837)	14,043	8,641	100%	
Depreciation	4,049	4,049	4,050	50,133	47,671	50,133	50,133	-	(2,462)	0	100%	
Other Outflows	(13,087)	2,530	3,227	22,024	-	-	-	-	-	(22,024)		
Total Expenses	459,041	494,428	552,559	6,060,098	6,383,028	6,188,374	6,077,232	111,142	305,796	17,134	100%	
Operating Income	(57,918)	(146,186)	(262,148)	(1,323,385)	(159,617)	(455,827)	(403,066)	52,760	(243,449)	920,319		
Fund Balance												
Beginning Balance (Unaudited)					1,069,909	1,158,535	1,158,535					
Audit Adjustment					-	(34,172)	(34,172)					
Operating Income					(159,617)	(455,827)	(403,066)					
Ending Fund Balance					910,292	668,536	721,296					
Fund Balance as a % of Expenses						14%	11%				12%	

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KEY ASSUMPTIONS												
Enrollment Summary												
4-6					95	79	79	-	(16)			
7-8					198	185	185	-	(13)			
9-12					226	159	159	-	(67)			
Total Enrolled					519	423	423	-	(96)			
ADA %												
4-6					95.0%	96.4%	96.4%	0.0%	1.4%			
7-8					95.0%	94.9%	94.9%	0.0%	-0.1%			
9-12					95.0%	97.2%	97.2%	0.0%	2.2%			
Average ADA %					95.0%	96.0%	96.0%	0.0%	1.0%			
ADA												
4-6					90.25	76.14	76.14	-	(14.11)			
7-8					188.10	175.55	175.55	-	(12.55)			
9-12					214.70	154.53	154.54	0.01	(60.16)			
Total ADA					493.05	406.22	406.23	0.01	(86.82)			

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REVENUE												
LCFF Entitlement												
8011	Charter Schools General Purpose Entitlement - State Aid	167,838	167,838	-	1,602,724	2,287,977	1,888,136	1,880,403	(7,734)	(407,574)	277,678	85%
8012	Education Protection Account Entitlement	19,735	-	-	63,405	98,610	81,244	81,246	2	(17,364)	17,841	78%
8096	Charter Schools in Lieu of Property Taxes	141,733	141,733	141,733	1,883,021	2,349,881	1,916,863	1,924,701	7,839	(425,180)	41,680	98%
SUBTOTAL - LCFF Entitlement		329,306	309,571	141,733	3,549,150	4,736,468	3,886,243	3,886,350	107	(850,118)	337,200	91%
Federal Revenue												
8181	Special Education - Entitlement	-	-	-	-	57,500	64,221	64,221	-	6,721	64,221	0%
8220	Child Nutrition Programs	-	-	-	-	24,134	19,670	19,670	-	(4,464)	19,670	0%
8291	Title I	-	-	-	9,544	35,433	38,414	38,057	(357)	2,624	28,513	25%
8292	Title II	-	-	-	4,221	8,112	8,470	8,411	(59)	299	4,190	50%
8294	Title IV	-	-	-	5,000	10,000	10,000	10,000	-	-	5,000	50%
8297	PY Federal - Not Accrued	-	-	3,809	25,961	-	22,152	25,961	3,809	25,961	-	100%
8299	All Other Federal Revenue	-	614	-	55,534	118,475	477,377	477,377	-	358,902	421,843	12%
SUBTOTAL - Federal Revenue		-	614	3,809	100,260	253,654	640,303	643,696	3,393	390,042	543,436	16%
Other State Revenue												
8319	Other State Apportionments - Prior Years	-	-	-	7,953	-	-	7,953	7,953	7,953	-	100%
8381	Special Education - Entitlement (State)	25,160	25,160	13,545	279,814	312,781	290,447	290,454	7	(22,327)	10,640	96%
8382	Special Education Reimbursement (State)	-	-	-	40,800	216,000	216,000	100,000	(116,000)	(116,000)	59,200	41%
8520	Child Nutrition - State	-	-	-	-	1,817	1,481	1,481	-	(336)	1,481	0%
8550	Mandated Cost Reimbursements	-	-	-	12,554	12,483	12,554	12,554	-	72	0	100%
8560	State Lottery Revenue	28,417	-	-	60,674	102,479	96,736	108,429	11,693	5,950	47,755	56%
8590	All Other State Revenue	-	-	-	262,621	234,980	314,775	314,775	-	79,795	52,154	83%
8593	Other State Revenue 3	4,500	4,500	-	13,500	-	-	-	-	-	(13,500)	-
SUBTOTAL - Other State Revenue		58,077	29,660	13,545	677,917	880,539	931,993	835,647	(96,346)	(44,893)	157,730	81%
Local Revenue												
8634	Food Service Sales	2,073	1,875	200	33,477	60,894	53,656	59,132	5,477	(1,762)	25,655	57%
8660	Interest	-	-	-	-	4	-	-	-	(4)	-	-
8693	Field Trips	-	400	-	14,872	73,438	16,249	16,249	0	(57,188)	1,377	92%
8699	All Other Local Revenue	6,752	2,432	231	164,709	28,734	137,545	164,500	26,955	135,766	(209)	100%
8701	8701 - Student Production/Event Revenue	753	1,707	702	30,190	30,000	30,000	30,000	-	-	(190)	101%
8999	Uncategorized Revenue	-	28	127,809	127,837	-	-	-	-	-	(127,837)	-
SUBTOTAL - Local Revenue		9,578	6,442	128,942	371,085	193,069	237,449	269,881	32,432	76,812	(101,204)	137%
Fundraising and Grants												
8802	8802 - Donations - Private (Foundation Grants)	-	-	-	-	75,000	-	-	-	(75,000)	-	-
8803	8803 - Fundraising (school Site)	4,161	1,955	2,383	38,301	84,680	36,560	38,592	2,032	(46,089)	291	99%
SUBTOTAL - Fundraising and Grants		4,161	1,955	2,383	38,301	159,680	36,560	38,592	2,032	(121,089)	291	99%
TOTAL REVENUE		401,123	348,243	290,412	4,736,713	6,223,411	5,732,547	5,674,166	(58,382)	(549,245)	937,453	83%

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EXPENSES												
Compensation & Benefits												
Certificated Salaries												
1100	Teachers Salaries	98,951	93,044	107,660	1,216,162	1,182,519	1,297,235	1,217,235	80,000	(34,716)	1,073	100%
1101	Teacher - Bonus	-	-	-	-	7,000	10,000	-	10,000	7,000	-	-
1103	Teacher - Substitute Pay	-	-	-	-	20,000	-	-	-	20,000	-	-
1148	Teacher - Special Ed	12,154	12,154	12,654	106,936	120,000	115,967	115,967	-	4,033	9,031	92%
1150	Teacher - Custom 1	5,819	5,694	5,819	95,686	348,001	99,448	99,448	-	248,553	3,761	96%
1200	Certificated Pupil Support Salaries	24,764	25,527	39,907	364,531	395,097	379,035	356,061	22,974	39,036	(8,470)	102%
1300	Certificated Supervisor & Administrator Salaries	50,322	50,322	50,322	549,793	503,916	541,752	541,752	-	(37,835)	(8,041)	101%
SUBTOTAL - Certificated Salaries		192,009	186,740	216,361	2,333,108	2,576,533	2,443,435	2,330,462	112,974	246,071	(2,646)	100%
Classified Salaries												
2100	Classified Instructional Aide Salaries	25,792	30,866	22,788	278,301	153,481	267,691	267,691	-	(114,209)	(10,610)	104%
2200	Classified Support Salaries	1,722	2,680	698	22,876	-	27,750	27,750	-	(27,750)	4,874	82%
2300	Classified Supervisor & Administrator Salaries	-	-	-	46,729	-	46,855	46,855	-	(46,855)	126	100%
2400	Classified Clerical & Office Salaries	13,773	14,458	15,093	153,668	201,652	162,796	162,796	-	38,856	9,128	94%
2935	Other Classified - Substitute	4,121	4,670	2,179	16,155	-	15,000	15,000	-	(15,000)	(1,155)	108%
SUBTOTAL - Classified Salaries		45,407	52,673	40,758	517,728	355,134	520,092	520,092	-	(164,958)	2,364	100%
Employee Benefits												
3100	STRS	31,722	31,256	33,775	373,815	426,742	399,141	380,026	19,115	46,716	6,211	98%
3300	OASDI-Medicare-Alternative	6,449	6,899	6,421	77,439	67,901	80,453	78,814	1,638	(10,913)	1,376	98%
3400	Health & Welfare Benefits	20,043	20,043	(5,121)	226,027	290,122	210,938	204,688	6,250	85,435	(21,339)	110%
3500	Unemployment Insurance	529	285	132	20,714	31,136	38,731	38,115	616	(6,979)	17,401	54%
3600	Workers Comp Insurance	(9,948)	-	-	15,750	43,975	44,453	42,758	1,695	1,217	27,008	37%
3900	Other Employee Benefits	74	405	74	2,867	3,088	3,693	3,693	-	(605)	826	78%
SUBTOTAL - Employee Benefits		48,870	58,888	35,281	716,612	862,964	777,407	748,093	29,314	114,871	31,481	96%
Books & Supplies												
4200	Books & Other Reference Materials	-	134	415	3,254	3,299	3,299	3,027	272	272	(226)	107%
4300	Materials & Supplies	2,226	1,379	1,602	30,530	99,035	28,883	30,421	(1,538)	68,614	(109)	100%
4315	Custodial Supplies	-	-	-	33	7,396	1,016	33	983	7,363	-	100%
4320	Educational Software	167	167	2,072	49,889	45,000	47,817	49,817	(2,000)	(4,817)	(72)	100%
4325	Instructional Materials & Supplies	258	4,044	16,730	68,940	61,631	52,210	68,940	(16,730)	(7,309)	-	100%
4410	Classroom Furniture, Equipment & Supplies	-	-	-	16,376	47,000	16,376	16,376	-	30,624	-	100%
4420	Computers: individual items less than \$5k	-	-	-	22,430	15,950	22,431	22,431	-	(6,481)	1	100%
4430	Non Classroom Related Furniture, Equipment & Supplies	-	-	-	137	6,835	1,000	137	863	6,698	-	100%
4710	Student Food Services	11,936	7,588	11,409	109,959	112,950	99,524	109,682	(10,158)	3,268	(277)	100%
SUBTOTAL - Books and Supplies		14,587	13,312	32,229	301,547	399,096	272,556	300,864	(28,308)	98,232	(683)	100%
Services & Other Operating Expenses												
5200	Travel & Conferences	-	-	-	707	20,000	1,000	707	293	19,293	-	100%
5300	Dues & Memberships	-	-	-	14,471	15,000	15,000	14,471	529	529	-	100%
5400	Insurance	15,776	11	9,368	84,340	63,960	76,367	84,340	(7,973)	(20,380)	0	100%
5515	Janitorial, Gardening Services & Supplies	10,555	10,305	9,934	124,074	94,554	120,000	124,013	(4,013)	(29,459)	(60)	100%
5535	Utilities - All Utilities	3,468	7,356	28,441	129,587	165,000	130,000	129,587	413	35,413	-	100%
5605	Equipment Leases	872	742	872	12,072	20,000	16,000	12,072	3,928	7,928	-	100%
5610	Rent	85,885	85,885	85,885	1,049,405	1,045,944	1,045,944	1,045,944	-	-	(3,460)	100%
5615	Repairs and Maintenance - Building	(6,054)	8,347	4,854	56,637	30,000	51,783	56,342	(4,559)	(26,342)	(295)	101%
5631	Other Space Rental	3,200	-	-	33,479	20,600	36,345	33,479	2,866	(12,879)	-	100%
5803	Accounting Fees	-	-	-	9,400	10,700	10,700	9,400	1,300	1,300	-	100%

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5809	Banking Fees	35	35	50	478	1,000	1,000	478	522	522	-	100%
5812	Business Services	12,024	12,024	12,024	145,880	147,789	154,498	150,218	4,279	(2,429)	4,338	97%
5815	Consultants - Instructional	3,600	10,980	640	25,066	20,000	24,500	25,066	(566)	(5,066)	-	100%
5820	Consultants - Non Instructional - Custom 1	-	3,000	1,120	19,451	30,000	18,331	19,451	(1,120)	10,549	-	100%
5824	District Oversight Fees	50	-	38,914	40,564	48,865	40,362	40,565	(202)	8,300	1	100%
5830	Field Trips Expenses	5,300	10,637	790	38,128	91,797	33,716	34,530	(813)	57,267	(3,599)	110%
5839	Fundraising Expenses	412	246	186	7,948	10,000	10,000	7,948	2,052	2,052	-	100%
5843	Interest - Loans Less than 1 Year	-	-	-	-	2,064	2,064	2,064	-	-	2,064	0%
5845	Legal Fees	926	1,299	5,751	36,045	100,000	40,000	35,920	4,080	64,080	(125)	100%
5851	Marketing and Student Recruiting	1,106	1,932	174	18,996	30,000	20,000	18,403	1,597	11,597	(593)	103%
5857	Payroll Fees	339	336	377	4,627	4,893	4,893	4,627	265	265	-	100%
5861	Prior Yr Exp (not accrued)	-	-	-	594	-	594	594	-	(594)	-	100%
5863	Professional Development	100	175	203	30,364	25,000	30,061	30,161	(100)	(5,161)	(203)	101%
5869	Special Education Contract Instructors	16,654	15,677	13,589	116,914	20,000	113,000	116,914	(3,914)	(96,914)	-	100%
5872	Special Education Encroachment	-	-	-	-	11,108	10,640	10,640	(0)	468	10,640	0%
5881	Student Information System	1,083	1,283	1,243	35,250	16,500	35,000	35,250	(250)	(18,750)	-	100%
5887	Technology Services	10,975	4,900	4,900	58,092	70,000	55,000	58,092	(3,092)	11,908	0	100%
5893	Transportation - Student	-	-	-	140	-	-	-	-	-	(140)	-
5898	Bad Debt Expense	-	-	-	10,482	-	10,482	10,482	-	(10,482)	-	100%
5900	Communications	900	888	1,183	14,956	26,856	17,000	15,028	1,972	11,828	72	100%
5915	Postage and Delivery	-	179	155	804	-	471	804	(333)	(804)	-	100%
SUBTOTAL - Services & Other Operating Exp.		167,205	176,238	220,653	2,118,947	2,141,630	2,124,751	2,127,588	(2,837)	14,043	8,641	100%
Capital Outlay & Depreciation												
6900	Depreciation	4,049	4,049	4,050	50,133	47,671	50,133	50,133	-	(2,462)	0	100%
SUBTOTAL - Capital Outlay & Depreciation		4,049	4,049	4,050	50,133	47,671	50,133	50,133	-	(2,462)	0	100%
Other Outflows												
7438	Long term debt - Interest	7	-	-	220	-	-	-	-	-	(220)	-
7999	Uncategorized Expense	(13,094)	2,530	3,227	21,803	-	-	-	-	-	(21,803)	-
SUBTOTAL - Other Outflows		(13,087)	2,530	3,227	22,024	-	-	-	-	-	(22,024)	-
TOTAL EXPENSES		459,041	494,428	552,559	6,060,098	6,383,028	6,188,374	6,077,232	111,142	305,796	17,134	100%

Contra Costa School of the Perform
Monthly Cash Forecast
As of Jun 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 Actuals	Jun Actuals		
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	1,205,922		
REVENUE														
LCFF Entitlement	-	221,369	342,811	363,628	343,260	179,871	362,161	179,871	775,570	329,306	309,571	141,733	3,886,350	337,200
Federal Revenue	-	-	20,043	-	12,044	2,118	22,796	12,044	26,792	-	614	3,809	643,696	543,436
Other State Revenue	15,057	15,057	27,103	27,103	27,103	54,603	165,952	83,659	160,997	58,077	29,660	13,545	835,647	157,730
Other Local Revenue	1,109	21,442	13,215	10,074	22,673	107,491	16,827	327,289	(293,998)	9,578	6,442	128,942	269,881	(101,204)
Fundraising & Grants	1,903	12,198	3,847	1,000	2,016	124	6,191	1,255	1,269	4,161	1,955	2,383	38,592	291
TOTAL REVENUE	18,069	270,066	407,020	401,804	407,096	344,206	573,927	604,118	670,630	401,123	348,243	290,412	5,674,166	937,453
EXPENSES														
Certificated Salaries	80,652	209,811	212,236	213,263	195,412	213,787	194,152	193,583	225,103	192,009	186,740	216,361	2,330,462	(2,646)
Classified Salaries	17,270	37,209	40,239	45,504	47,485	43,668	54,913	61,757	30,847	45,407	52,673	40,758	520,092	2,364
Employee Benefits	59,092	60,163	69,987	65,199	55,278	56,950	67,458	67,240	72,206	48,870	58,557	35,281	748,093	31,813
Books & Supplies	19,354	23,880	45,982	35,691	12,865	45,781	18,510	12,937	26,419	14,587	13,132	32,001	300,864	(275)
Services & Other Operating Expenses	127,326	160,920	233,516	147,303	159,108	169,617	192,959	181,030	183,072	167,205	171,561	220,188	2,127,588	13,783
Capital Outlay & Depreciation	4,565	4,565	4,565	4,565	4,565	4,565	4,565	1,985	4,049	4,049	4,049	4,050	50,133	-
Other Outflows	893	1,359	1,398	5,687	401	2,906	15,949	169	591	(13,087)	7,717	3,921	-	(27,905)
TOTAL EXPENSES	309,151	497,905	607,923	517,213	475,113	537,273	548,506	518,700	542,286	459,041	494,428	552,559	6,077,232	17,134
Operating Cash Inflow (Outflow)	(291,082)	(227,839)	(200,903)	(115,409)	(68,017)	(193,067)	25,421	85,418	128,344	(57,918)	(146,186)	(262,148)	(403,066)	920,319
Revenues - Prior Year Accruals	73,417	328,834	438,923	27,287	-	21,874	2,510	-	1,979	-	-	55,841		
Other Assets	29,485	-	(4,373)	-	-	-	-	-	-	(19,945)	-	(25,164)		
Fixed Assets	4,565	4,565	4,565	4,565	4,565	4,565	4,565	1,985	4,049	4,049	4,049	4,050		
Expenses - Prior Year Accruals	-	(45,803)	(2,211)	-	-	(21,874)	-	-	(6,527)	(15,892)	(862)	58,746		
Accounts Payable - Current Year	(71,016)	(12,305)	-	100	44	(98,434)	-	(2,041)	13,712	(11,671)	3,298	88,971		
Summerholdback for Teachers	(37,888)	6,633	5,143	4,957	5,592	(423)	4,416	4,545	1,538	3,929	3,950	420	-	
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	39,639	27,139		
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	1,205,922	1,153,777		

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

	Jun FY2021	Jun FY2022
ASSETS		
Cash Balance	1,222,950	1,153,777
Accounts Receivable	954,975	4,310
Other Current Assets	2,515	2,515
Prepays	29,485	49,482
Fixed Assets, Net	82,131	31,998
Due From Others	3,809	3,809
TOTAL ASSETS	2,295,866	1,245,891
LIABILITIES & EQUITY		
Accounts Payable	274,419	170,513
Deferred Revenue	202,528	137,490
Current Loans and Other Payables	644,547	1,136,911
Long-Term Loans and Other Liabilities	50,008	-
Beginning Net Assets	500,958	1,124,363
Net Income (Loss) to Date	623,405	(1,323,385)
TOTAL LIABILITIES & EQUITY	2,295,866	1,245,891