

Contra Costa School of the Performing Arts
Income Statement
As of Dec FY2023

	Actual			YTD	Budget			Previous Forecast vs. Current Forecast	Current Forecast Remaining	% Current Forecast Spent
	Oct	Nov	Dec	Actual YTD	Approved Budget v1	Previous Forecast	Current Forecast			
SUMMARY										
Revenue										
LCFF Entitlement	388,446	214,158	214,158	1,401,162	4,669,021	3,602,656	3,602,791	135	2,201,629	39%
Federal Revenue	-	-	-	1,789	174,935	160,918	329,718	168,800	327,929	1%
Other State Revenues	44,488	35,260	197,241	381,461	1,459,971	1,482,409	1,482,409	-	1,100,948	26%
Local Revenues	9,603	14,201	315,123	364,541	150,429	129,049	88,552	(40,497)	(275,989)	412%
Fundraising and Grants	45,000	207	1,400	48,059	96,558	85,076	85,076	-	37,017	56%
Total Revenue	487,538	263,826	727,922	2,197,012	6,550,913	5,460,109	5,588,547	128,438	3,391,534	39%
Expenses										
Compensation and Benefits	276,517	290,538	256,057	1,593,826	3,711,328	3,202,471	3,196,195	6,276	1,602,369	50%
Books and Supplies	48,769	50,148	40,560	160,251	279,040	201,937	321,820	(119,883)	161,569	50%
Services and Other Operating Expenditures	252,337	206,908	175,289	1,209,920	2,496,778	2,430,265	2,437,734	(7,469)	1,227,814	50%
Depreciation	1,212	1,212	1,212	9,144	16,414	16,414	16,414	-	7,270	56%
Other Outflows	918	3,671	25,769	104,474	-	-	-	-	(104,474)	
Total Expenses	579,753	552,476	498,886	3,077,615	6,503,560	5,851,087	5,972,163	(121,076)	2,894,548	52%
Operating Income	(92,215)	(288,650)	229,036	(880,602)	47,353	(390,978)	(383,617)	7,362	496,986	
Fund Balance										
Beginning Balance (Unaudited)					668,536	668,363	668,363			
Operating Income					47,353	(390,978)	(383,617)			
Ending Fund Balance					715,889	277,385	284,746			
Fund Balance as a % of Expenses					11%	5%	5%			

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KEY ASSUMPTIONS										
Enrollment Summary										
4-6					89	73	73	-		
7-8					178	146	146	-		
9-12					198	131	131	-		
Total Enrolled					465	350	350	-		
ADA %										
4-6					95.5%	95.5%	95.5%	0.0%		
7-8					95.0%	95.0%	95.0%	0.0%		
9-12					93.5%	93.5%	93.5%	0.0%		
Average ADA %					94.5%	94.5%	94.5%	0.0%		
ADA										
4-6					85.00	69.72	69.72	-		
7-8					169.10	138.70	138.70	-		
9-12					185.13	122.49	122.49	-		
Total ADA					439.23	330.91	330.91	-		

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REVENUE										
LCFF Entitlement										
8011	214,158	214,158	214,158	880,428	2,508,570	1,968,636	1,968,771	135	1,088,342	45%
8012	20,312	-	-	20,312	87,845	66,182	66,182	-	45,870	31%
8096	153,976	-	-	500,422	2,072,606	1,567,838	1,567,838	-	1,067,416	32%
SUBTOTAL - LCFF Entitlement	388,446	214,158	214,158	1,401,162	4,669,021	3,602,656	3,602,791	135	2,201,629	39%
Federal Revenue										
8181	-	-	-	-	61,428	55,000	55,000	-	55,000	0%
8220	-	-	-	1,789	21,623	16,450	185,250	168,800	183,461	1%
8291	-	-	-	-	38,414	38,057	38,057	-	38,057	0%
8292	-	-	-	-	8,470	8,411	8,411	-	8,411	0%
8294	-	-	-	-	10,000	10,000	10,000	-	10,000	0%
8299	-	-	-	-	35,000	33,000	33,000	-	33,000	0%
SUBTOTAL - Federal Revenue	-	-	-	1,789	174,935	160,918	329,718	168,800	327,929	1%
Other State Revenue										
8319	-	-	2,164	6,485	-	-	-	-	(6,485)	
8381	28,932	28,932	28,932	150,405	360,165	271,346	271,346	-	120,941	55%
8382	1,828	1,828	1,828	9,344	216,000	87,500	87,500	-	78,156	11%
8520	-	-	-	-	1,628	1,225	1,225	-	1,225	0%
8550	-	-	12,494	12,494	12,494	12,494	12,494	-	0	100%
8560	-	-	-	-	104,596	81,912	81,912	-	81,912	0%
8590	9,228	-	147,323	184,233	765,089	977,931	977,931	-	793,698	19%
8593	4,500	4,500	4,500	18,500	-	50,000	50,000	-	31,500	37%
SUBTOTAL - Other State Revenue	44,488	35,260	197,241	381,461	1,459,971	1,482,409	1,482,409	-	1,100,948	26%
Local Revenue										
8634	-	-	-	-	53,753	40,497	-	(40,497)	-	
8693	-	-	-	-	32,942	24,818	24,818	-	24,818	0%
8699	5,062	3,057	560	23,006	28,734	28,734	28,734	-	5,728	80%
8701	539	2,488	380	9,642	35,000	35,000	35,000	-	25,358	28%
8999	4,003	8,656	314,183	331,893	-	-	-	-	(331,893)	
SUBTOTAL - Local Revenue	9,603	14,201	315,123	364,541	150,429	129,049	88,552	(40,497)	(275,989)	412%
Fundraising and Grants										
8802	45,000	-	-	45,000	50,000	50,000	50,000	-	5,000	90%
8803	-	207	1,400	3,059	46,558	35,076	35,076	-	32,017	9%
SUBTOTAL - Fundraising and Grants	45,000	207	1,400	48,059	96,558	85,076	85,076	-	37,017	56%
TOTAL REVENUE	487,538	263,826	727,922	2,197,012	6,550,913	5,460,109	5,588,547	128,438	3,391,534	39%

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	Oct	Nov	Dec	Actual YTD	Approved Budget v1	Previous Forecast	Current Forecast				
EXPENSES											
Compensation & Benefits											
Certificated Salaries											
1100	Teachers Salaries	103,052	124,168	102,308	533,530	1,332,288	1,189,774	1,189,774	-	656,244	45%
1101	Teacher - Bonus	-	-	-	-	10,000	-	-	-	-	-
1103	Teacher - Substitute Pay	5,035	6,486	3,615	21,425	-	28,000	28,000	-	6,575	77%
1148	Teacher - Special Ed	12,601	14,447	12,081	63,870	198,761	138,087	138,087	-	74,217	46%
1150	Teacher - Arts	18,373	18,138	16,971	77,323	55,926	123,184	123,184	-	45,861	63%
1200	Certificated Pupil Support Salaries	6,309	-	2,500	74,679	216,784	73,621	74,721	(1,100)	42	100%
1300	Certificated Supervisor & Administrator Salaries	37,429	37,429	37,429	262,795	632,616	497,072	497,072	-	234,277	53%
	SUBTOTAL - Certificated Salaries	182,799	200,668	174,904	1,033,622	2,446,375	2,049,738	2,050,837	(1,100)	1,017,216	50%
Classified Salaries											
2100	Classified Instructional Aide Salaries	22,493	22,635	16,596	112,112	217,108	312,423	291,643	20,780	179,531	38%
2200	Classified Support Salaries	4,638	3,788	1,303	18,560	26,848	36,455	41,800	(5,345)	23,240	44%
2300	Classified Supervisor & Administrator Salaries	-	110	370	480	-	-	1,554	(1,554)	1,074	31%
2400	Classified Clerical & Office Salaries	9,352	5,064	9,531	72,236	185,952	124,518	130,356	(5,838)	58,120	55%
2900	Classified Other Salaries	1,199	1,000	-	4,600	-	-	-	-	(4,600)	-
2935	Other Classified - Substitute	1,591	830	675	4,325	22,000	9,000	9,000	-	4,675	48%
	SUBTOTAL - Classified Salaries	39,272	33,427	28,474	212,313	451,908	482,395	474,353	8,042	262,040	45%
Employee Benefits											
3100	STRS	30,760	32,275	29,218	175,683	460,778	367,972	368,182	(210)	192,499	48%
3300	OASDI-Medicare-Alternative	7,015	6,873	5,753	36,134	72,147	74,262	73,663	599	37,529	49%
3400	Health & Welfare Benefits	16,108	16,992	17,207	117,027	205,375	158,448	159,000	(552)	41,973	74%
3500	Unemployment Insurance	489	229	389	3,395	27,579	27,983	28,590	(607)	25,195	12%
3600	Workers Comp Insurance	-	-	-	15,047	43,474	37,982	37,878	104	22,831	40%
3900	Other Employee Benefits	74	74	111	606	3,693	3,693	3,693	-	3,087	16%
	SUBTOTAL - Employee Benefits	54,447	56,442	52,678	347,891	813,045	670,339	671,005	(666)	323,113	52%
Books & Supplies											
4200	Books & Other Reference Materials	72	-	-	379	3,299	3,027	3,027	-	2,648	13%
4300	Materials & Supplies	3,310	9,636	718	19,789	25,000	20,000	20,000	-	211	99%
4315	Custodial Supplies	-	-	-	-	1,098	331	331	-	331	0%
4320	Educational Software	2,850	99	136	11,242	48,754	36,731	36,731	-	25,489	31%
4325	Instructional Materials & Supplies	3,550	72	-	8,918	48,754	31,731	31,731	-	22,813	28%
4410	Classroom Furniture, Equipment & Supplies	-	-	-	525	20,000	20,000	20,000	-	19,475	3%
4420	Computers: individual items less than \$5k	-	-	-	-	22,431	5,000	5,000	-	5,000	0%
4430	Non Classroom Related Furniture, Equipment & Supplies	-	-	-	-	10,000	10,000	10,000	-	10,000	0%
4710	Student Food Services	38,988	40,341	39,705	119,398	99,704	75,117	195,000	(119,883)	75,602	61%
	SUBTOTAL - Books and Supplies	48,769	50,148	40,560	160,251	279,040	201,937	321,820	(119,883)	161,569	50%
Services & Other Operating Expenses											
5200	Travel & Conferences	-	-	1,650	1,650	5,000	5,000	5,000	-	3,350	33%
5300	Dues & Memberships	450	-	-	11,538	15,000	15,000	15,000	-	3,462	77%
5400	Insurance	28,222	2,436	-	74,925	77,395	77,395	77,395	-	2,470	97%
5515	Janitorial, Gardening Services & Supplies	8,967	9,543	9,092	58,251	135,000	135,000	135,000	-	76,749	43%

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5535 Utilities - All Utilities	19,263	1,875	5,356	69,889	145,000	145,000	145,000	-	75,111	48%
5605 Equipment Leases	737	-	831	3,348	16,000	12,072	12,072	-	8,724	28%
5610 Rent	85,885	85,885	85,885	519,807	1,045,944	1,045,944	1,045,944	-	526,137	50%
5611 Prop 39 Related Costs	5,041	-	-	5,041	-	-	-	-	(5,041)	
5615 Repairs and Maintenance - Building	10,055	3,060	6,609	50,658	60,000	90,000	90,000	-	39,342	56%
5631 Other Space Rental	-	-	9,538	9,538	38,150	43,479	43,479	-	33,941	22%
5803 Accounting Fees	-	-	-	-	11,021	9,682	9,682	-	9,682	0%
5809 Banking Fees	85	35	35	260	1,000	478	478	-	218	54%
5812 Business Services	12,583	10,083	12,958	73,374	171,438	162,489	162,494	(5)	89,120	45%
5815 Consultants - Instructional	2,300	200	970	7,670	25,235	25,818	25,818	-	18,148	30%
5820 Consultants - Non Instructional - Custom 1	-	-	-	1,500	18,331	19,451	19,451	-	17,951	8%
5824 District Oversight Fees	4,725	-	-	6,725	48,190	38,027	38,028	(1)	31,303	18%
5826 Contingency	-	-	-	-	276,500	-	-	-	-	
5830 Field Trips Expenses	1,421	2,185	-	4,181	43,923	33,091	33,091	-	28,910	13%
5839 Fundraising Expenses	158	198	-	923	10,000	7,948	7,948	-	7,025	12%
5843 Interest - Loans Less than 1 Year	-	-	-	-	2,064	2,064	2,064	-	2,064	0%
5845 Legal Fees	3,469	593	2,464	27,673	60,000	60,000	60,000	-	32,327	46%
5851 Marketing and Student Recruiting	594	85	3,288	7,207	20,000	18,043	18,043	-	10,836	40%
5857 Payroll Fees	363	502	316	2,245	5,039	4,766	4,766	-	2,521	47%
5861 Prior Yr Exp (not accrued)	-	-	-	7,463	-	-	7,463	(7,463)	-	100%
5863 Professional Development	59,548	61	61	62,258	25,000	70,000	70,000	-	7,742	89%
5869 Special Education Contract Instructors	11,165	83,465	28,990	160,970	116,390	289,000	289,000	-	128,030	56%
5872 Special Education Encroachment	-	-	-	-	12,648	9,790	9,790	-	9,790	0%
5881 Student Information System	(8,512)	1,083	1,083	1,299	35,000	35,250	35,250	-	33,951	4%
5887 Technology Services	4,952	4,952	5,504	36,135	60,000	60,000	60,000	-	23,865	60%
5900 Communications	865	668	568	5,259	17,510	15,479	15,479	-	10,220	34%
5915 Postage and Delivery	-	-	91	132	-	-	-	-	(132)	
SUBTOTAL - Services & Other Operating Exp.	252,337	206,908	175,289	1,209,920	2,496,778	2,430,265	2,437,734	(7,469)	1,227,814	50%
Capital Outlay & Depreciation										
6900 Depreciation	1,212	1,212	1,212	9,144	16,414	16,414	16,414	-	7,270	56%
SUBTOTAL - Capital Outlay & Depreciation	1,212	1,212	1,212	9,144	16,414	16,414	16,414	-	7,270	56%
Other Outflows										
7999 Uncategorized Expense	918	3,671	25,769	104,474	-	-	-	-	(104,474)	
SUBTOTAL - Other Outflows	918	3,671	25,769	104,474	-	-	-	-	(104,474)	
TOTAL EXPENSES	579,753	552,476	498,886	3,077,615	6,503,560	5,851,087	5,972,163	(121,076)	2,894,548	52%

Contra Costa School of the Perform
Monthly Cash Forecast
As of Dec FY2023

	2022-23													
	Actuals						Actuals & Forecast							
	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Forecast	Remaining Balance
	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	
Beginning Cash	1,153,777	893,898	957,795	817,068	990,699	1,048,710	1,264,104	1,175,461	1,207,077	1,132,188	1,115,180	1,104,672		
REVENUE														
LCFF Entitlement	-	234,459	349,941	388,446	214,158	214,158	696,398	368,134	249,472	190,865	183,641	183,641	3,602,791	329,478
Federal Revenue	-	1,789	-	-	-	-	89,516	29,555	15,438	42,938	29,555	15,438	329,718	105,492
Other State Revenue	44,421	25,592	34,459	44,488	35,260	197,241	26,667	108,204	137,347	218,008	245,115	137,347	1,482,409	228,260
Other Local Revenue	6,246	10,422	8,946	9,603	14,201	315,123	(322,576)	9,317	9,317	9,317	9,317	9,317	88,552	-
Fundraising & Grants	303	951	198	45,000	207	1,400	6,170	6,170	6,170	6,170	6,170	6,170	85,076	-
TOTAL REVENUE	50,971	273,212	393,543	487,538	263,826	727,922	496,174	521,380	417,744	467,297	473,797	351,912	5,588,547	663,230
EXPENSES														
Certificated Salaries	76,042	202,895	196,313	182,799	200,668	174,904	168,286	168,286	168,286	168,286	168,286	175,786	2,050,837	-
Classified Salaries	12,744	49,697	48,699	39,272	33,427	28,474	39,986	44,411	44,411	44,411	44,411	44,411	474,353	-
Employee Benefits	44,826	67,440	72,059	54,447	56,442	52,678	66,642	56,636	56,636	51,655	51,655	39,889	671,005	-
Books & Supplies	2,232	6,256	12,287	48,769	50,148	40,560	15,667	29,180	29,180	29,180	29,180	29,180	321,820	-
Services & Other Operating Expenses	199,894	176,215	199,277	252,337	206,908	175,289	248,495	195,565	198,434	195,086	195,086	188,637	2,437,734	6,512
Capital Outlay & Depreciation	3,086	1,212	1,212	1,212	1,212	1,212	431	1,368	1,368	1,368	1,368	1,368	16,414	-
Other Outflows	11,987	10,287	51,841	918	3,671	25,769	(104,474)	-	-	-	-	-	-	-
TOTAL EXPENSES	350,811	514,001	581,687	579,753	552,476	498,886	435,033	495,445	498,314	489,987	489,987	479,270	5,972,163	6,512
Operating Cash Inflow (Outflow)	(299,840)	(240,789)	(188,144)	(92,215)	(288,650)	229,036	61,141	25,935	(80,571)	(22,690)	(16,190)	(127,358)	(383,617)	656,718
Revenues - Prior Year Accruals	90,919	201,980	36,427	153,704	271,067	16,967	(9,761)	-	-	-	-	-	-	-
Other Assets	49,482	-	-	-	-	-	-	-	-	-	-	-	-	-
Fixed Assets	3,086	1,212	1,212	1,212	1,212	1,212	431	1,368	1,368	1,368	1,368	1,368	1,368	-
Expenses - Prior Year Accruals	(58,746)	(862)	-	-	-	-	(56,790)	-	-	-	-	-	-	-
Accounts Payable - Current Year	(89,965)	68,278	(24,162)	60,028	42,209	(60,680)	(87,979)	-	-	-	-	-	-	-
Summerholdback for Teachers	(40,699)	6,939	6,802	6,804	5,034	1,721	4,314	4,314	4,314	4,314	4,314	4,314	-	-
Other Liabilities	85,885	27,139	27,139	44,098	27,139	27,139	-	-	-	-	-	-	-	-
Ending Cash	893,898	957,795	817,068	990,699	1,048,710	1,264,104	1,175,461	1,207,077	1,132,188	1,115,180	1,104,672	982,995		

Contra Costa School of the Performing Arts
Balance Sheet
As of Dec FY2023

	Jun FY2022	Dec FY2023
ASSETS		
Cash Balance	1,153,777	1,264,104
Accounts Receivable	792,582	21,517
Other Current Assets	2,515	2,515
Prepays	49,482	-
Fixed Assets, Net	31,998	22,854
Due From Others	3,809	3,809
TOTAL ASSETS	2,034,162	1,314,800
LIABILITIES & EQUITY		
Accounts Payable	207,299	143,401
Deferred Revenue	67,836	84,795
Current Loans and Other Payables	1,090,665	1,298,844
Beginning Net Assets	1,124,363	668,363
Net Income (Loss) to Date	(456,000)	(880,602)
TOTAL LIABILITIES & EQUITY	2,034,162	1,314,800