

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

	Actual			YTD	Budget							
	Nov	Dec	Jan	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	214,158	522,110	388,445	2,097,560	4,669,021	3,602,791	3,482,019	(120,772)	(1,187,002)	1,384,459	60%	
Federal Revenue	-	-	10,746	12,535	174,935	329,718	326,598	(3,120)	151,663	314,063	4%	
Other State Revenues	35,260	197,241	207,263	588,724	1,459,971	1,482,409	1,571,217	88,808	111,246	982,493	37%	
Local Revenues	14,196	6,065	12,555	86,015	150,429	88,552	108,669	20,117	(41,759)	22,654	79%	
Fundraising and Grants	207	1,504	275	48,438	96,558	85,076	83,453	(1,624)	(13,105)	35,014	58%	
Total Revenue	263,822	726,920	619,284	2,833,271	6,550,913	5,588,547	5,571,955	(16,591)	(978,957)	2,738,684	51%	
Expenses												
Compensation and Benefits	292,973	255,440	255,644	1,858,725	3,711,328	3,196,195	3,222,029	(25,834)	489,299	1,363,303	58%	
Books and Supplies	52,483	41,411	2,885	179,849	279,040	321,820	311,104	10,716	(32,064)	131,255	58%	
Services and Other Operating Expenditures	205,804	199,821	(3,321)	1,248,558	2,496,778	2,439,492	2,450,699	(11,207)	46,079	1,202,141	51%	
Depreciation	1,212	1,212	1,212	10,356	16,414	16,414	16,414	-	-	6,058	63%	
Other Outflows	-	-	-	1,680	-	-	-	-	-	(1,680)		
Total Expenses	552,471	497,884	256,419	3,299,168	6,503,560	5,973,921	6,000,246	(26,325)	503,314	2,701,078	55%	
Operating Income	(288,650)	229,036	362,865	(465,897)	47,353	(385,374)	(428,290)	(42,916)	(475,643)	37,606		
Fund Balance												
Beginning Balance (Unaudited)					668,536	668,363	667,987					
Audit Adjustment					-	-	375					
Operating Income					47,353	(385,374)	(428,290)					
Ending Fund Balance					715,889	282,989	240,072					
Fund Balance as a % of Expenses					11%	5%	4%					

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KEY ASSUMPTIONS												
Enrollment Summary												
4-6					89	73	43	(30)	(46)			
7-8					178	146	146	-	(32)			
9-12					198	131	148	17	(50)			
Total Enrolled					465	350	337	(13)	(128)			
ADA %												
4-6					95.5%	95.5%	94.7%	-0.8%	-0.8%			
7-8					95.0%	95.0%	94.6%	-0.4%	-0.4%			
9-12					93.5%	93.5%	92.4%	-1.1%	-1.1%			
Average ADA %					94.5%	94.5%	93.6%	-0.9%	-0.8%			
ADA												
4-6					85.00	69.72	40.72	(29.00)	(44.28)			
7-8					169.10	138.70	138.12	(0.58)	(30.98)			
9-12					185.13	122.49	136.75	14.26	(48.38)			
Total ADA					439.23	330.91	315.59	(15.32)	(123.64)			

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REVENUE												
LCFF Entitlement												
8011	Charter Schools General Purpose Entitlement - State Aid	214,158	214,158	214,158	1,094,587	2,508,570	1,968,771	1,731,359	(237,411)	(777,211)	636,773	63%
8012	Education Protection Account Entitlement	-	-	20,311	40,623	87,845	66,182	63,118	(3,064)	(24,727)	22,495	64%
8096	Charter Schools in Lieu of Property Taxes	-	307,952	153,976	962,350	2,072,606	1,567,838	1,687,542	119,703	(385,064)	725,192	57%
SUBTOTAL - LCFF Entitlement		214,158	522,110	388,445	2,097,560	4,669,021	3,602,791	3,482,019	(120,772)	(1,187,002)	1,384,459	60%
Federal Revenue												
8181	Special Education - Entitlement	-	-	-	-	61,428	55,000	55,000	-	(6,428)	55,000	0%
8220	Child Nutrition Programs	-	-	10,746	12,535	21,623	185,250	179,400	(5,850)	157,778	166,865	7%
8291	Title I	-	-	-	-	38,414	38,057	39,486	1,429	1,072	39,486	0%
8292	Title II	-	-	-	-	8,470	8,411	9,712	1,301	1,242	9,712	0%
8294	Title IV	-	-	-	-	10,000	10,000	10,000	-	-	10,000	0%
8299	All Other Federal Revenue	-	-	-	-	35,000	33,000	33,000	-	(2,000)	33,000	0%
SUBTOTAL - Federal Revenue		-	-	10,746	12,535	174,935	329,718	326,598	(3,120)	151,663	314,063	4%
Other State Revenue												
8319	Other State Apportionments - Prior Years	-	2,164	317	6,802	-	-	-	-	-	(6,802)	
8381	Special Education - Entitlement (State)	28,932	28,932	28,932	179,337	360,165	271,346	358,094	86,748	(2,071)	178,757	50%
8382	Special Education Reimbursement (State)	1,828	1,828	1,828	11,172	216,000	87,500	87,500	-	(128,500)	76,328	13%
8520	Child Nutrition - State	-	-	6,950	6,950	1,628	1,225	7,077	5,852	5,450	128	98%
8550	Mandated Cost Reimbursements	-	12,494	-	12,494	12,494	12,494	12,494	-	1	0	100%
8560	State Lottery Revenue	-	-	29,446	29,446	104,596	81,912	78,120	(3,792)	(26,475)	48,674	38%
8590	All Other State Revenue	-	147,323	135,290	319,523	765,089	977,931	977,931	-	212,842	658,408	33%
8593	Other State Revenue 3	4,500	4,500	4,500	23,000	-	50,000	50,000	-	50,000	27,000	46%
SUBTOTAL - Other State Revenue		35,260	197,241	207,263	588,724	1,459,971	1,482,409	1,571,217	88,808	111,246	982,493	37%
Local Revenue												
8634	Food Service Sales	-	-	-	-	53,753	-	-	-	(53,753)	-	
8693	Field Trips	-	1,300	11,957	13,257	32,942	24,818	23,669	(1,149)	(9,273)	10,413	56%
8699	All Other Local Revenue	3,057	560	425	43,041	28,734	28,734	50,000	21,266	21,266	6,959	86%
8701	8701 - Student Production/Event Revenue	11,139	4,205	173	29,717	35,000	35,000	35,000	-	-	5,283	85%
SUBTOTAL - Local Revenue		14,196	6,065	12,555	86,015	150,429	88,552	108,669	20,117	(41,759)	22,654	79%
Fundraising and Grants												
8802	8802 - Donations - Private (Foundation Grants)	-	-	-	45,000	50,000	50,000	50,000	-	-	5,000	90%
8803	8803 - Fundraising (school Site)	207	1,504	275	3,438	46,558	35,076	33,453	(1,624)	(13,105)	30,014	10%
SUBTOTAL - Fundraising and Grants		207	1,504	275	48,438	96,558	85,076	83,453	(1,624)	(13,105)	35,014	58%
TOTAL REVENUE		263,822	726,920	619,284	2,833,271	6,550,913	5,588,547	5,571,955	(16,591)	(978,957)	2,738,684	51%

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EXPENSES												
Compensation & Benefits												
Certificated Salaries												
1100	Teachers Salaries	124,168	102,308	105,006	638,537	1,332,288	1,189,774	1,165,636	24,138	166,652	527,099	55%
1101	Teacher - Bonus	-	-	-	-	10,000	-	-	-	10,000	-	
1103	Teacher - Substitute Pay	6,486	3,615	2,182	23,607	-	28,000	28,000	-	(28,000)	4,393	84%
1148	Teacher - Special Ed	14,447	12,081	12,081	75,950	198,761	138,087	138,087	-	60,674	62,136	55%
1150	Teacher - Arts	18,138	16,971	17,226	94,549	55,926	123,184	185,584	(62,400)	(129,658)	91,035	51%
1200	Certificated Pupil Support Salaries	-	2,500	-	74,679	216,784	74,721	75,081	(360)	141,703	402	99%
1300	Certificated Supervisor & Administrator Salaries	37,429	37,429	37,429	300,225	632,616	497,072	497,072	-	135,544	196,847	60%
SUBTOTAL - Certificated Salaries		200,668	174,904	173,925	1,207,547	2,446,375	2,050,837	2,089,459	(38,622)	356,916	881,912	58%
Classified Salaries												
2100	Classified Instructional Aide Salaries	22,635	16,596	12,250	124,362	217,108	291,643	229,243	62,400	(12,134)	104,880	54%
2200	Classified Support Salaries	3,788	1,303	2,349	20,909	26,848	41,800	41,800	-	(14,952)	20,891	50%
2300	Classified Supervisor & Administrator Salaries	110	370	80	560	-	1,554	1,554	-	(1,554)	994	36%
2400	Classified Clerical & Office Salaries	5,064	9,531	8,881	81,117	185,952	130,356	137,615	(7,259)	48,337	56,498	59%
2900	Classified Other Salaries	1,000	-	450	5,050	-	-	8,000	(8,000)	(8,000)	2,950	63%
2935	Other Classified - Substitute	830	675	430	4,755	22,000	9,000	9,000	-	13,000	4,245	53%
SUBTOTAL - Classified Salaries		33,427	28,474	24,439	236,753	451,908	474,353	427,212	47,141	24,696	190,459	55%
Employee Benefits												
3100	STRS	32,275	29,218	29,307	204,989	460,778	368,182	363,640	4,542	97,138	158,651	56%
3300	OASDI-Medicare-Alternative	6,873	5,753	5,557	41,690	72,147	73,663	74,485	(823)	(2,338)	32,795	56%
3400	Health & Welfare Benefits	16,992	16,590	15,883	132,294	205,375	159,000	197,200	(38,200)	8,175	64,906	67%
3500	Unemployment Insurance	229	389	5,729	9,124	27,579	28,590	28,590	-	(1,012)	19,466	32%
3600	Workers Comp Insurance	2,436	-	-	24,918	43,474	37,878	37,750	128	5,724	12,832	66%
3900	Other Employee Benefits	74	111	804	1,410	3,693	3,693	3,693	-	-	2,282	38%
SUBTOTAL - Employee Benefits		58,878	52,062	57,280	414,426	813,045	671,005	705,358	(34,353)	107,687	290,932	59%
Books & Supplies												
4200	Books & Other Reference Materials	-	-	-	1,074	3,299	3,027	3,027	-	272	1,953	35%
4300	Materials & Supplies	9,859	1,518	1,502	27,013	25,000	20,000	30,000	(10,000)	(5,000)	2,987	90%
4315	Custodial Supplies	-	-	-	-	1,098	331	316	15	782	316	0%
4320	Educational Software	136	136	136	11,475	48,754	36,731	35,030	1,701	13,723	23,556	33%
4325	Instructional Materials & Supplies	2,147	51	1,247	14,002	48,754	31,731	21,731	10,000	27,023	7,729	64%
4410	Classroom Furniture, Equipment & Supplies	-	-	-	5,721	20,000	20,000	20,000	-	-	14,279	29%
4420	Computers: individual items less than \$5k	-	-	-	-	22,431	5,000	5,000	-	17,431	5,000	0%
4430	Non Classroom Related Furniture, Equipment & Supplies	-	-	-	169	10,000	10,000	1,000	9,000	9,000	831	17%
4710	Student Food Services	40,341	39,705	-	120,395	99,704	195,000	195,000	-	(95,296)	74,605	62%
SUBTOTAL - Books and Supplies		52,483	41,411	2,885	179,849	279,040	321,820	311,104	10,716	(32,064)	131,255	58%
Services & Other Operating Expenses												
5200	Travel & Conferences	-	-	-	-	5,000	5,000	5,000	-	-	5,000	0%
5300	Dues & Memberships	-	235	425	13,014	15,000	15,000	15,000	-	-	1,986	87%
5400	Insurance	-	11,814	(2,436)	74,432	77,395	77,395	77,395	-	-	2,963	96%
5515	Janitorial, Gardening Services & Supplies	9,543	9,092	9,110	67,486	135,000	135,000	135,000	-	-	67,514	50%
5535	Utilities - All Utilities	1,875	14,889	10,291	89,712	145,000	145,000	145,000	-	-	55,288	62%
5605	Equipment Leases	-	831	10,500	13,848	16,000	12,072	18,500	(6,428)	(2,500)	4,652	75%
5610	Rent	85,885	85,885	(157,791)	367,057	1,045,944	1,045,944	1,045,944	-	-	678,887	35%
5615	Repairs and Maintenance - Building	4,336	6,681	1,217	55,639	60,000	90,000	90,000	-	(30,000)	34,361	62%
5631	Other Space Rental	-	9,538	500	10,038	38,150	43,479	43,479	-	(5,329)	33,441	23%

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					Budget v1	Forecast	Forecast	Forecast vs. Current Forecast	Budget v1 vs. Current Forecast	Forecast Remaining	Forecast Spent
5803 Accounting Fees	-	-	-	-	11,021	9,682	9,682	-	1,339	9,682	0%
5809 Banking Fees	35	35	35	295	1,000	478	478	-	522	183	62%
5812 Business Services	10,083	12,958	12,708	86,082	171,438	164,251	164,787	(536)	6,651	78,705	52%
5815 Consultants - Instructional	200	970	-	7,670	25,235	25,818	19,000	6,818	6,235	11,330	40%
5820 Consultants - Non Instructional - Custom 1	-	-	-	1,500	18,331	19,451	9,451	10,000	8,880	7,951	16%
5824 District Oversight Fees	-	-	-	6,725	48,190	38,028	36,820	1,208	11,370	30,095	18%
5826 Contingency	-	-	-	-	276,500	-	-	-	276,500	-	-
5830 Field Trips Expenses	2,185	1,800	18,392	24,374	43,923	33,091	31,559	1,532	12,364	7,185	77%
5839 Fundraising Expenses	193	(264)	60	499	10,000	7,948	7,948	-	2,052	7,449	6%
5843 Interest - Loans Less than 1 Year	-	-	-	-	2,064	2,064	2,064	-	-	2,064	0%
5845 Legal Fees	593	2,464	1,679	29,392	60,000	60,000	60,000	-	-	30,608	49%
5851 Marketing and Student Recruiting	85	5,834	22	12,408	20,000	18,043	20,000	(1,957)	-	7,592	62%
5857 Payroll Fees	502	316	353	2,598	5,039	4,766	4,766	-	273	2,168	55%
5861 Prior Yr Exp (not accrued)	-	-	-	7,463	-	7,463	7,463	-	(7,463)	-	100%
5863 Professional Development	158	493	795	64,101	25,000	70,000	70,000	-	(45,000)	5,899	92%
5869 Special Education Contract Instructors	83,465	28,990	83,590	244,560	116,390	289,000	314,670	(25,670)	(198,280)	70,110	78%
5872 Special Education Encroachment	-	-	-	-	12,648	9,790	12,393	(2,602)	255	12,393	0%
5881 Student Information System	1,083	1,083	1,323	22,232	35,000	35,250	32,000	3,250	3,000	9,768	69%
5887 Technology Services	4,952	5,504	4,952	41,171	60,000	60,000	60,000	-	-	18,829	69%
5900 Communications	631	582	890	6,066	17,510	15,479	12,000	3,479	5,510	5,934	51%
5915 Postage and Delivery	-	91	62	194	-	-	300	(300)	(300)	106	65%
SUBTOTAL - Services & Other Operating Exp.	205,804	199,821	(3,321)	1,248,558	2,496,778	2,439,492	2,450,699	(11,207)	46,079	1,202,141	51%
Capital Outlay & Depreciation											
6900 Depreciation	1,212	1,212	1,212	10,356	16,414	16,414	16,414	-	-	6,058	63%
SUBTOTAL - Capital Outlay & Depreciation	1,212	1,212	1,212	10,356	16,414	16,414	16,414	-	-	6,058	63%
Other Outflows											
7999 Uncategorized Expense	-	-	-	1,680	-	-	-	-	-	(1,680)	
SUBTOTAL - Other Outflows	-	-	-	1,680	-	-	-	-	-	(1,680)	
TOTAL EXPENSES	552,471	497,884	256,419	3,299,168	6,503,560	5,973,921	6,000,246	(26,325)	503,314	2,701,078	55%