

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

	Actual			YTD	Budget						
	Feb	Mar	Apr	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	521,353	204,482	215,114	3,038,509	4,669,021	3,630,200	3,646,746	16,546	(1,022,275)	608,237	83%
Federal Revenue	-	43,355	7,102	62,991	174,935	328,394	297,594	(30,800)	122,660	234,603	21%
Other State Revenues	4,500	75,589	162,169	830,981	1,459,971	1,428,520	1,428,874	354	(31,097)	597,893	58%
Local Revenues	14,942	15,658	55,048	171,663	150,429	120,327	157,876	37,548	7,447	(13,787)	109%
Fundraising and Grants	217	222	-	48,878	96,558	73,341	73,447	106	(23,111)	24,569	67%
Total Revenue	541,013	339,305	439,432	4,153,021	6,550,913	5,580,782	5,604,536	23,754	(946,377)	1,451,515	74%
Expenses											
Compensation and Benefits	261,166	270,971	245,238	2,655,422	3,711,328	3,222,287	3,220,353	1,933	490,975	564,932	82%
Books and Supplies	4,228	42,374	9,190	233,577	279,040	311,035	276,183	34,851	2,857	42,607	85%
Services and Other Operating Expenditures	176,371	168,174	192,903	1,768,748	2,496,778	2,456,774	2,549,084	(92,310)	(52,306)	780,336	69%
Depreciation	1,212	1,212	1,212	13,991	16,414	16,414	16,414	-	-	2,423	85%
Other Outflows	(875)	-	-	805	-	-	-	-	-	(805)	
Total Expenses	442,102	482,730	448,542	4,672,542	6,503,560	6,006,509	6,062,035	(55,525)	441,526	1,389,493	77%
Operating Income	98,911	(143,425)	(9,110)	(519,520)	47,353	(425,727)	(457,498)	(31,771)	(504,851)	62,022	
Fund Balance											
Beginning Balance (Unaudited)					668,536	667,987	667,987				
Audit Adjustment					-	375	375				
Operating Income					47,353	(425,727)	(457,498)				
Ending Fund Balance					715,889	242,635	210,864				
Fund Balance as a % of Expenses					11%	4%	3%				

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KEY ASSUMPTIONS												
Enrollment Summary												
4-6					89	42	42	-	(47)			
7-8					178	148	148	-	(30)			
9-12					198	146	146	-	(52)			
Total Enrolled					465	336	336	-	(129)			
ADA %												
4-6					95.5%	94.7%	95.6%	1.0%	0.1%			
7-8					95.0%	95.1%	95.1%	0.0%	0.1%			
9-12					93.5%	92.4%	93.1%	0.7%	-0.4%			
Average ADA %					94.5%	93.9%	94.3%	0.4%	-0.2%			
ADA												
4-6					85.00	39.77	40.17	0.40	(44.83)			
7-8					169.10	140.75	140.73	(0.02)	(28.37)			
9-12					185.13	134.90	135.95	1.05	(49.18)			
Total ADA					439.23	315.42	316.85	1.43	(122.38)			

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REVENUE												
LCFF Entitlement												
8011	Charter Schools General Purpose Entitlement - State Aid	214,158	88,914	88,914	1,486,573	2,508,570	1,727,264	1,735,878	8,613	(772,692)	249,305	86%
8012	Education Protection Account Entitlement	-	-	6,433	47,056	87,845	63,084	63,370	286	(24,475)	16,314	74%
8019	State Aid - Prior Years	153,219	-	-	153,219	-	153,219	153,219	-	153,219	-	100%
8096	Charter Schools in Lieu of Property Taxes	153,976	115,568	119,767	1,351,661	2,072,606	1,686,633	1,694,279	7,647	(378,327)	342,618	80%
SUBTOTAL - LCFF Entitlement		521,353	204,482	215,114	3,038,509	4,669,021	3,630,200	3,646,746	16,546	(1,022,275)	608,237	83%
Federal Revenue												
8181	Special Education - Entitlement	-	-	-	-	61,428	64,596	64,596	-	3,168	64,596	0%
8220	Child Nutrition Programs	-	14,268	-	26,802	21,623	171,600	140,800	(30,800)	119,178	113,998	19%
8291	Title I	-	-	-	-	38,414	39,486	39,486	-	1,072	39,486	0%
8292	Title II	-	-	-	-	8,470	9,712	9,712	-	1,242	9,712	0%
8294	Title IV	-	-	2,500	2,500	10,000	10,000	10,000	-	-	7,500	25%
8299	All Other Federal Revenue	-	29,087	4,602	33,689	35,000	33,000	33,000	-	(2,000)	(689)	102%
SUBTOTAL - Federal Revenue		-	43,355	7,102	62,991	174,935	328,394	297,594	(30,800)	122,660	234,603	21%
Other State Revenue												
8319	Other State Apportionments - Prior Years	-	(100)	-	6,702	-	6,802	6,802	-	6,802	100	99%
8381	Special Education - Entitlement (State)	-	66,546	33,215	279,098	360,165	358,094	358,094	-	(2,071)	78,996	78%
8382	Special Education Reimbursement (State)	-	2,954	1,477	15,603	216,000	87,500	87,500	-	(128,500)	71,897	18%
8520	Child Nutrition - State	-	1,689	-	8,638	1,628	13,440	13,440	-	11,813	4,802	64%
8550	Mandated Cost Reimbursements	-	-	-	12,494	12,494	12,494	12,494	-	1	0	100%
8560	State Lottery Revenue	-	-	38,182	67,628	104,596	78,078	78,432	354	(26,164)	10,804	86%
8590	All Other State Revenue	-	-	84,795	404,318	765,089	822,111	822,111	-	57,022	417,793	49%
8593	Other State Revenue 3	4,500	4,500	4,500	36,500	-	50,000	50,000	-	50,000	13,500	73%
SUBTOTAL - Other State Revenue		4,500	75,589	162,169	830,981	1,459,971	1,428,520	1,428,874	354	(31,097)	597,893	58%
Local Revenue												
8634	Food Service Sales	-	-	-	-	53,753	-	-	-	(53,753)	-	-
8693	Field Trips	11,419	10,220	7,256	42,151	32,942	35,327	72,876	37,548	39,934	30,724	58%
8699	All Other Local Revenue	696	1,395	43,971	89,103	28,734	50,000	50,000	-	21,266	(39,103)	178%
8701	8701 - Student Production/Event Revenue	-	457	1,642	31,816	35,000	35,000	35,000	-	-	3,184	91%
8999	Uncategorized Revenue	2,828	3,585	2,179	8,592	-	-	-	-	-	(8,592)	-
SUBTOTAL - Local Revenue		14,942	15,658	55,048	171,663	150,429	120,327	157,876	37,548	7,447	(13,787)	109%
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)	217	222	-	3,878	46,558	23,341	23,447	106	(23,111)	19,569	17%
SUBTOTAL - Fundraising and Grants		217	222	-	48,878	96,558	73,341	73,447	106	(23,111)	24,569	67%
TOTAL REVENUE		541,013	339,305	439,432	4,153,021	6,550,913	5,580,782	5,604,536	23,754	(946,377)	1,451,515	74%

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EXPENSES												
Compensation & Benefits												
Certificated Salaries												
1100	Teachers Salaries	97,615	107,961	98,995	943,107	1,332,288	1,155,636	1,155,636	-	176,652	212,529	82%
1101	Teacher - Bonus	-	-	-	-	10,000	-	-	-	10,000	-	-
1103	Teacher - Substitute Pay	5,353	6,271	3,203	38,434	-	40,000	40,000	-	(40,000)	1,566	96%
1148	Teacher - Special Ed	12,081	12,081	12,081	112,192	198,761	138,087	138,087	-	60,674	25,894	81%
1150	Teacher - Arts	16,203	15,854	16,027	142,633	55,926	185,584	185,584	-	(129,658)	42,950	77%
1200	Certificated Pupil Support Salaries	-	-	-	74,679	216,784	75,081	75,081	-	141,703	402	99%
1300	Certificated Supervisor & Administrator Salaries	37,429	37,429	37,429	412,513	632,616	497,072	497,072	-	135,544	84,559	83%
SUBTOTAL - Certificated Salaries		168,681	179,596	167,735	1,723,559	2,446,375	2,091,459	2,091,459	-	354,916	367,900	82%
Classified Salaries												
2100	Classified Instructional Aide Salaries	21,935	20,177	14,887	181,361	217,108	229,243	229,243	-	(12,134)	47,881	79%
2200	Classified Support Salaries	5,082	3,999	3,180	33,170	26,848	41,800	41,800	-	(14,952)	8,631	79%
2300	Classified Supervisor & Administrator Salaries	-	-	-	560	-	-	-	-	-	(560)	-
2400	Classified Clerical & Office Salaries	10,086	9,241	8,353	108,797	185,952	139,169	139,169	-	46,783	30,372	78%
2900	Classified Other Salaries	-	-	-	5,050	-	8,000	8,000	-	(8,000)	2,950	63%
2935	Other Classified - Substitute	592	485	937	6,768	22,000	7,000	7,000	-	15,000	232	97%
SUBTOTAL - Classified Salaries		37,695	33,901	27,357	335,706	451,908	425,212	425,212	-	26,696	89,505	79%
Employee Benefits												
3100	STRS	28,565	30,740	28,425	292,720	460,778	364,022	364,022	-	96,756	71,302	80%
3300	OASDI-Medicare-Alternative	6,436	6,086	5,332	59,544	72,147	74,361	74,361	-	(2,214)	14,817	80%
3400	Health & Welfare Benefits	17,881	19,706	16,104	207,872	205,375	197,200	211,700	(14,500)	(6,325)	3,828	98%
3500	Unemployment Insurance	1,833	868	210	12,035	27,579	28,590	20,141	8,449	7,437	8,106	60%
3600	Workers Comp Insurance	-	-	-	22,354	43,474	37,750	31,458	6,292	12,016	9,105	71%
3900	Other Employee Benefits	74	74	74	1,632	3,693	3,693	2,000	1,693	1,693	368	82%
SUBTOTAL - Employee Benefits		54,790	57,474	50,145	596,157	813,045	705,616	703,683	1,933	109,362	107,526	85%
Books & Supplies												
4200	Books & Other Reference Materials	-	4,096	496	5,667	3,299	5,500	5,700	(200)	(2,401)	33	99%
4300	Materials & Supplies	417	1,805	4,936	32,107	25,000	44,000	43,800	200	(18,800)	11,693	73%
4315	Custodial Supplies	-	-	-	-	1,098	315	317	(1)	781	317	0%
4320	Educational Software	131	20,194	124	31,925	48,754	32,488	32,636	(147)	16,118	711	98%
4325	Instructional Materials & Supplies	3,598	164	187	17,950	48,754	21,731	21,731	-	27,023	3,781	83%
4410	Classroom Furniture, Equipment & Supplies	-	-	-	5,721	20,000	6,000	6,000	-	14,000	279	95%
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	82	-	-	251	10,000	1,000	1,000	-	9,000	749	25%
4710	Student Food Services	-	16,115	3,447	139,957	99,704	195,000	160,000	35,000	(60,296)	20,043	87%
SUBTOTAL - Books and Supplies		4,228	42,374	9,190	233,577	279,040	311,035	276,183	34,851	2,857	42,607	85%
Services & Other Operating Expenses												
5200	Travel & Conferences	-	-	332	332	5,000	1,000	1,000	-	4,000	668	33%
5300	Dues & Memberships	10,495	200	-	23,709	15,000	25,000	25,000	-	(10,000)	1,291	95%
5400	Insurance	-	-	34,554	89,664	77,395	77,395	77,395	-	-	(12,269)	116%
5515	Janitorial, Gardening Services & Supplies	9,607	10,029	9,273	96,395	135,000	135,000	135,000	-	-	38,605	71%
5535	Utilities - All Utilities	10,929	10,866	13,046	124,553	145,000	145,000	145,000	-	-	20,447	86%
5605	Equipment Leases	692	490	1,437	16,467	16,000	18,500	18,500	-	(2,500)	2,033	89%
5610	Rent	58,746	58,746	58,746	543,295	1,045,944	1,045,944	1,045,944	-	-	502,650	52%
5615	Repairs and Maintenance - Building	2,517	4,344	3,611	66,112	60,000	90,000	90,000	-	(30,000)	23,889	73%
5631	Other Space Rental	5,471	-	3,687	19,195	38,150	43,479	43,479	-	(5,329)	24,284	44%

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								Forecast	Forecast	Forecast	
5803 Accounting Fees	-	-	-	-	11,021	9,682	9,682	-	1,339	9,682	0%
5809 Banking Fees	70	35	35	435	1,000	478	478	-	522	43	91%
5812 Business Services	12,583	12,583	13,083	124,332	171,438	164,812	164,952	(140)	6,486	40,620	75%
5815 Consultants - Instructional	-	-	-	7,670	25,235	9,000	9,000	-	16,235	1,330	85%
5820 Consultants - Non Instructional - Custom 1	120	280	650	4,615	18,331	9,451	9,451	-	8,880	4,836	49%
5824 District Oversight Fees	125	-	-	6,850	48,190	38,302	38,467	(165)	9,723	31,617	18%
5826 Contingency	-	-	-	-	276,500	-	-	-	276,500	-	-
5830 Field Trips Expenses	18,611	12,596	15,790	71,370	43,923	31,857	72,876	(41,018)	(28,953)	1,505	98%
5839 Fundraising Expenses	67	81	91	739	10,000	7,948	7,948	-	2,052	7,209	9%
5843 Interest - Loans Less than 1 Year	-	-	-	-	2,064	2,064	2,064	-	-	2,064	0%
5845 Legal Fees	8,792	1,950	875	41,009	60,000	60,000	60,000	-	-	18,991	68%
5851 Marketing and Student Recruiting	5,708	5,150	4,304	27,571	20,000	26,000	28,000	(2,000)	(8,000)	429	98%
5857 Payroll Fees	654	438	286	3,976	5,039	4,766	4,766	-	273	790	83%
5861 Prior Yr Exp (not accrued)	4,147	1,836	-	13,446	-	13,446	13,446	-	(13,446)	(0)	100%
5863 Professional Development	-	592	620	65,313	25,000	70,000	70,000	-	(45,000)	4,687	93%
5869 Special Education Contract Instructors	19,750	41,303	26,432	332,045	116,390	314,670	363,656	(48,986)	(247,266)	31,611	91%
5872 Special Education Encroachment	-	-	-	-	12,648	12,681	12,681	-	(33)	12,681	0%
5881 Student Information System	1,083	1,083	1,083	25,482	35,000	28,000	28,000	-	7,000	2,518	91%
5887 Technology Services	4,952	4,952	4,952	56,028	60,000	60,000	60,000	-	-	3,972	93%
5900 Communications	1,224	587	15	7,892	17,510	12,000	12,000	-	5,510	4,108	66%
5915 Postage and Delivery	27	32	-	253	-	300	300	-	(300)	47	84%
SUBTOTAL - Services & Other Operating Exp.	176,371	168,174	192,903	1,768,748	2,496,778	2,456,774	2,549,084	(92,310)	(52,306)	780,336	69%
Capital Outlay & Depreciation											
6900 Depreciation	1,212	1,212	1,212	13,991	16,414	16,414	16,414	-	-	2,423	85%
SUBTOTAL - Capital Outlay & Depreciation	1,212	1,212	1,212	13,991	16,414	16,414	16,414	-	-	2,423	85%
Other Outflows											
7999 Uncategorized Expense	(875)	-	-	805	-	-	-	-	-	(805)	
SUBTOTAL - Other Outflows	(875)	-	-	805	-	-	-	-	-	(805)	
TOTAL EXPENSES	442,102	482,730	448,542	4,672,542	6,503,560	6,006,509	6,062,035	(55,525)	441,526	1,389,493	77%

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

	2022-23												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	1,153,777	893,898	957,795	817,068	990,699	1,048,710	1,264,104	1,386,113	1,320,788	1,172,327	1,124,884	1,302,819		
REVENUE														
LCFF Entitlement	-	234,459	349,941	388,446	214,158	522,110	388,445	521,353	204,482	215,114	233,504	182,520	3,646,746	192,213
Federal Revenue	-	1,789	-	-	-	-	10,746	-	43,355	7,102	152,994	11,733	297,594	69,875
Other State Revenue	44,421	25,592	34,459	44,488	35,260	197,241	207,263	4,500	75,589	162,169	348,269	97,606	1,428,874	152,018
Other Local Revenue	6,246	8,938	8,801	29,214	14,196	6,065	12,555	14,942	15,658	55,048	(11,354)	(2,762)	157,876	329
Fundraising & Grants	303	951	198	45,000	207	1,504	275	217	222	-	12,232	12,232	73,447	106
TOTAL REVENUE	50,971	271,729	393,398	507,148	263,822	726,920	619,284	541,013	339,305	439,432	735,646	301,329	5,604,536	414,540
EXPENSES														
Certificated Salaries	76,042	202,895	196,313	182,799	200,668	174,904	173,925	168,681	179,596	167,735	180,200	187,700	2,091,459	-
Classified Salaries	12,744	49,697	48,699	39,272	33,427	28,474	24,439	37,695	33,901	27,357	45,093	44,412	425,212	-
Employee Benefits	66,712	69,875	72,059	56,882	58,878	52,062	57,280	54,790	57,474	50,145	61,856	45,670	703,683	-
Books & Supplies	7,665	13,636	12,287	49,484	50,768	41,411	2,535	4,228	42,374	9,190	15,631	26,827	276,183	149
Services & Other Operating Expenses	183,018	175,203	199,132	269,579	207,519	199,821	(2,971)	176,371	168,174	192,903	242,545	205,262	2,549,084	332,529
Capital Outlay & Depreciation	3,086	1,212	1,212	1,212	1,212	1,212	1,212	1,212	1,212	1,212	1,055	1,368	16,414	-
Other Outflows	1,544	-	-	136	-	-	-	(875)	-	-	(805)	-	-	-
TOTAL EXPENSES	350,811	512,518	529,701	599,363	552,471	497,884	256,419	442,102	482,730	448,542	545,576	511,239	6,062,035	332,678
Operating Cash Inflow (Outflow)	(299,840)	(240,789)	(136,303)	(92,215)	(288,650)	229,036	362,865	98,911	(143,425)	(9,110)	190,069	(209,910)	(457,498)	81,863
Revenues - Prior Year Accruals	90,919	201,980	30,735	153,704	271,067	16,967	(232)	(153,219)	11,861	40,061	13,659	30,644		
Other Assets	49,482	-	-	-	-	-	-	-	-	-	-	-		
Fixed Assets	3,086	1,212	1,212	1,212	1,212	1,212	1,212	1,212	1,212	1,212	1,055	1,368		
Expenses - Prior Year Accruals	(58,746)	(862)	(46,149)	-	-	-	-	-	-	-	(10,640)	-		
Accounts Payable - Current Year	(89,965)	68,278	(24,162)	60,028	42,209	(60,680)	(25,641)	(17,830)	(23,718)	(312)	(20,477)	-		
Summerholdback for Teachers	(40,699)	6,939	6,802	6,804	5,034	1,721	5,384	5,602	5,610	5,502	4,268	4,268	-	
Other Liabilities	85,885	27,139	27,139	44,098	27,139	27,139	(221,578)	-	-	(84,795)	-	-		
Ending Cash	893,898	957,795	817,068	990,699	1,048,710	1,264,104	1,386,113	1,320,788	1,172,327	1,124,884	1,302,819	1,129,189		

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

	Jun FY2022	Apr FY2023
ASSETS		
Cash Balance	1,153,777	1,124,884
Accounts Receivable	792,582	128,739
Other Current Assets	2,515	2,515
Prepays	49,482	-
Fixed Assets, Net	31,998	18,007
Due From Others	3,809	3,809
TOTAL ASSETS	2,034,162	1,277,955
LIABILITIES & EQUITY		
Accounts Payable	207,299	24,307
Deferred Revenue	67,836	-
Current Loans and Other Payables	1,090,665	1,104,806
Beginning Net Assets	1,124,363	668,363
Net Income (Loss) to Date	(456,000)	(519,520)
TOTAL LIABILITIES & EQUITY	2,034,162	1,277,955