

Contra Costa School of the Performing Arts
Income Statement
As of Aug FY2021

	Actual		YTD	Budget				
	Jul	Aug		Actual YTD	Approved Budget v2	Current Forecast	Approved Budget v2 vs. Current Forecast	Current Forecast Remaining
SUMMARY								
Revenue								
LCFF Entitlement	-	442,488	442,488	3,886,053	3,886,053	-	3,443,566	11%
Federal Revenue	-	-	-	78,323	78,323	-	78,323	0%
Other State Revenues	11,599	14,439	26,038	822,404	822,404	-	796,366	3%
Local Revenues	321	1,689	2,011	149,120	149,120	-	147,109	1%
Fundraising and Grants	1,126	21,885	23,010	150,000	150,000	-	126,990	15%
Total Revenue	13,046	480,500	493,546	5,085,900	5,085,900	-	4,592,354	10%
Expenses								
Compensation and Benefits	107,140	252,048	359,187	3,148,817	3,128,844	19,973	2,769,656	11%
Books and Supplies	49,941	5,859	55,800	333,926	330,426	3,500	274,626	17%
Services and Other Operating Expenditures	104,100	100,787	204,887	1,232,366	1,267,783	(35,417)	1,062,896	16%
Depreciation	-	-	-	55,754	55,754	-	55,754	0%
Other Outflows	47,796	(47,492)	304	-	-	-	(304)	
Total Expenses	308,976	311,202	620,178	4,770,862	4,782,806	(11,944)	4,162,629	13%
Operating Income	(295,930)	169,299	(126,631)	315,038	303,094	(11,944)	429,725	
Fund Balance								
Beginning Balance (Unaudited)				500,958	500,958			
Operating Income				315,038	303,094			
Ending Fund Balance				815,996	804,052			
Fund Balance as a % of Expenses				17%	17%			
Operating Income as a % of Expenses				6.6%	6.3%			

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KEY ASSUMPTIONS								
Enrollment Summary								
4-6				90	90	-		
7-8				192	192	-		
9-12				190	190	-		
Total Enrolled				472	472	-		
ADA %								
4-6				96.6%	96.6%	0.0%		
7-8				103.1%	103.1%	0.0%		
9-12				77.6%	77.6%	0.0%		
Average ADA %				91.6%	91.6%	0.0%		
ADA								
4-6				86.97	86.97	-		
7-8				197.88	197.88	-		
9-12				147.44	147.44	-		
Total ADA				432.29	432.29	-		

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REVENUE								
LCFF Entitlement								
8011	-	91,617	91,617	1,850,309	1,850,309	-	1,758,692	5%
8012	-	-	-	86,458	86,458	-	86,458	0%
8096	-	350,871	350,871	1,949,286	1,949,286	-	1,598,415	18%
SUBTOTAL - LCFF Entitlement	-	442,488	442,488	3,886,053	3,886,053	-	3,443,566	11%
Federal Revenue								
8181	-	-	-	56,375	56,375	-	56,375	0%
8220	-	-	-	21,948	21,948	-	21,948	0%
SUBTOTAL - Federal Revenue	-	-	-	78,323	78,323	-	78,323	0%
Other State Revenue								
8381	11,599	14,439	26,038	270,181	270,181	-	244,143	10%
8382	-	-	-	213,053	213,053	-	213,053	0%
8520	-	-	-	1,652	1,652	-	1,652	0%
8550	-	-	-	11,713	11,713	-	11,713	0%
8560	-	-	-	89,850	89,850	-	89,850	0%
8590	-	-	-	235,954	235,954	-	235,954	0%
SUBTOTAL - Other State Revenue	11,599	14,439	26,038	822,404	822,404	-	796,366	3%
Local Revenue								
8634	-	106	106	55,340	55,340	-	55,234	0%
8660	-	-	-	4	4	-	4	0%
8693	-	-	-	65,042	65,042	-	65,042	0%
8699	321	1,584	1,905	28,734	28,734	-	26,829	7%
SUBTOTAL - Local Revenue	321	1,689	2,011	149,120	149,120	-	147,109	1%
Fundraising and Grants								
8801	313	-	313	-	-	-	(313)	
8802	121	21,666	21,787	75,000	75,000	-	53,213	29%
8803	692	218	910	75,000	75,000	-	74,090	1%
SUBTOTAL - Fundraising and Grants	1,126	21,885	23,010	150,000	150,000	-	126,990	15%
TOTAL REVENUE	13,046	480,500	493,546	5,085,900	5,085,900	-	4,592,354	10%

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	Jul	Aug		Actual YTD	Approved Budget v2	Current Forecast	Approved Budget v2 vs. Current Forecast	Current Forecast Remaining	% Current Forecast Spent
EXPENSES									
Compensation & Benefits									
Certificated Salaries									
1100	Teachers Salaries	120	83,655	83,775	1,250,265	975,210	275,055	891,435	9%
1103	Teacher - Substitute Pay	-	-	-	19,497	19,497	-	19,497	0%
1148	Teacher - Special Ed	-	7,713	7,713	163,780	162,610	1,170	154,897	5%
1150	Teacher - Custom 1	-	24,807	24,807	-	275,055	(275,055)	250,248	9%
1200	Certificated Pupil Support Salaries	5,408	24,909	30,317	227,280	227,280	-	196,963	13%
1300	Certificated Supervisor & Administrator Salaries	42,681	45,970	88,651	545,720	545,720	-	457,069	16%
	SUBTOTAL - Certificated Salaries	48,210	187,054	235,264	2,206,542	2,205,372	1,170	1,970,108	11%
Classified Salaries									
2100	Classified Instructional Aide Salaries	503	5,194	5,696	82,212	82,212	-	76,516	7%
2300	Classified Supervisor & Administrator Salaries	5,075	2,140	7,215	61,200	45,653	15,547	38,438	16%
2400	Classified Clerical & Office Salaries	9,708	11,629	21,337	145,600	145,600	-	124,263	15%
	SUBTOTAL - Classified Salaries	15,285	18,963	34,248	289,012	273,465	15,547	239,218	13%
Employee Benefits									
3100	STRS	7,770	22,735	30,504	308,786	308,597	189	278,093	10%
3300	OASDI-Medicare-Alternative	1,878	6,542	8,420	72,367	71,160	1,206	62,741	12%
3400	Health & Welfare Benefits	33,923	16,480	50,404	207,007	205,158	1,848	154,754	25%
3500	Unemployment Insurance	0	(0)	(0)	27,670	27,909	(239)	27,909	0%
3600	Workers Comp Insurance	-	-	-	37,433	37,183	251	37,183	0%
3900	Other Employee Benefits	74	274	348	-	-	-	(348)	
	SUBTOTAL - Employee Benefits	43,645	46,031	89,676	653,263	650,007	3,256	560,331	14%
Books & Supplies									
4100	Approved Textbooks & Core Curricula Materials	-	108	108	-	-	-	(108)	
4200	Books & Other Reference Materials	160	-	160	3,299	3,299	-	3,139	5%
4300	Materials & Supplies	855	279	1,134	70,000	70,000	-	68,866	2%
4315	Custodial Supplies	-	-	-	3,637	3,637	-	3,637	0%
4320	Educational Software	11,794	-	11,794	50,000	46,500	3,500	34,706	25%
4325	Instructional Materials & Supplies	117	-	117	36,389	36,389	-	36,273	0%
4410	Classroom Furniture, Equipment & Supplies	3,840	-	3,840	7,000	7,000	-	3,160	55%
4420	Computers: individual items less than \$5k	33,175	5,472	38,647	56,728	56,728	-	18,081	68%
4430	Non Classroom Related Furniture, Equipment & Supplies	-	-	-	6,835	6,835	-	6,835	0%
4710	Student Food Services	-	-	-	100,038	100,038	-	100,038	0%
	SUBTOTAL - Books and Supplies	49,941	5,859	55,800	333,926	330,426	3,500	274,626	17%

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As of Aug FY2021

	Actual		YTD	Budget				
	Jul	Aug		Actual YTD	Approved Budget v2	Current Forecast	Approved Budget v2 vs. Current Forecast	Current Forecast Remaining
Services & Other Operating Expenses								
5200 Travel & Conferences	-	-	-	10,000	10,000	-	10,000	0%
5300 Dues & Memberships	1,870	800	2,670	26,606	26,606	-	23,936	10%
5400 Insurance	4,810	1,453	6,262	55,000	55,000	-	48,738	11%
5515 Janitorial, Gardening Services & Supplies	-	-	-	91,800	91,800	-	91,800	0%
5535 Utilities - All Utilities	7,023	17,791	24,813	180,000	180,000	-	155,187	14%
5605 Equipment Leases	399	340	739	30,000	30,000	-	29,261	2%
5610 Rent	58,839	29,419	88,258	208,946	208,946	-	120,688	42%
5615 Repairs and Maintenance - Building	5,967	15,547	21,514	30,000	30,000	-	8,486	72%
5631 Other Space Rental	-	-	-	20,000	20,000	-	20,000	0%
5803 Accounting Fees	-	-	-	8,316	8,316	-	8,316	0%
5809 Banking Fees	132	64	196	3,500	3,500	-	3,304	6%
5812 Business Services	13,269	8,269	21,538	112,022	112,022	-	90,484	19%
5815 Consultants - Instructional	-	-	-	49,578	9,578	40,000	9,578	0%
5820 Consultants - Non Instructional - Custom 1	-	-	-	10,000	10,000	-	10,000	0%
5824 District Oversight Fees	-	-	-	38,861	38,861	-	38,861	0%
5830 Field Trips Expenses	-	-	-	81,303	81,303	-	81,303	0%
5839 Fundraising Expenses	-	613	613	10,000	10,000	-	9,387	6%
5843 Interest - Loans Less than 1 Year	-	-	-	2,064	2,064	-	2,064	0%
5845 Legal Fees	-	9,058	9,058	100,000	100,000	-	90,942	9%
5848 Licenses and Other Fees	558	-	558	-	-	-	(558)	
5851 Marketing and Student Recruiting	-	50	50	20,000	20,000	-	19,950	0%
5857 Payroll Fees	337	376	713	3,500	3,500	-	2,787	20%
5861 Prior Yr Exp (not accrued)	-	3,807	3,807	-	18,917	(18,917)	15,110	20%
5863 Professional Development	520	4,388	4,908	40,000	40,000	-	35,092	12%
5869 Special Education Contract Instructors	-	-	-	-	40,000	(40,000)	40,000	0%
5872 Special Education Encroachment	-	-	-	9,797	9,797	-	9,797	0%
5881 Student Information System	1,158	1,158	2,317	-	16,500	(16,500)	14,183	14%
5887 Technology Services	4,400	4,400	8,800	65,000	65,000	-	56,200	14%
5899 Miscellaneous Operating Expenses	1,042	1,798	2,840	-	-	-	(2,840)	
5900 Communications	3,777	1,456	5,232	26,074	26,074	-	20,842	20%
SUBTOTAL - Services & Other Operating Exp.	104,100	100,787	204,887	1,232,366	1,267,783	(35,417)	1,062,896	16%
Capital Outlay & Depreciation								
6900 Depreciation	-	-	-	55,754	55,754	-	55,754	0%
SUBTOTAL - Capital Outlay & Depreciation	-	-	-	55,754	55,754	-	55,754	0%
Other Outflows								
7999 Uncategorized Expense	47,796	(47,492)	304	-	-	-	(304)	
SUBTOTAL - Other Outflows	47,796	(47,492)	304	-	-	-	(304)	

Contra Costa School of the Performing Arts
Income Statement
As of Aug FY2021

TOTAL EXPENSES

Actual		YTD	Budget				
Jul	Aug	Actual YTD	Approved Budget v2	Current Forecast	Approved Budget v2 vs. Current Forecast	Current Forecast Remaining	% Current Forecast Spent
308,976	311,202	620,178	4,770,862	4,782,806	(11,944)	4,162,629	13%

Contra Costa School of the Perforr
Monthly Cash Forecast
As of Aug FY2021

	2020-21												Forecast	Remaining Balance
	Actuals & Forecast													
	Jul Actuals	Aug Actuals	Sep Forecast	Oct Forecast	Nov Forecast	Dec Forecast	Jan Forecast	Feb Forecast	Mar Forecast	Apr Forecast	May Forecast	Jun Forecast		
Beginning Cash	632,869	621,238	820,135	551,728	889,210	882,411	884,580	900,366	1,074,464	923,571	814,901	661,099		
REVENUE														
LCFF Entitlement	-	442,488	247,560	342,467	320,853	320,853	342,467	437,810	215,648	188,396	166,781	166,781	3,886,053	693,951
Federal Revenue	-	-	1,829	1,829	1,829	1,829	1,829	1,829	1,829	30,017	1,829	1,829	78,323	31,846
Other State Revenue	11,599	14,439	23,573	263,546	23,573	35,286	56,573	109,774	9,864	42,864	32,122	138	822,404	199,054
Other Local Revenue	921	21,833	(7,842)	14,912	14,912	14,912	14,912	14,912	14,912	14,912	14,912	14,912	149,120	-
Fundraising & Grants	527	1,741	35,233	12,500	12,500	12,500	12,500	12,500	12,500	12,500	12,500	12,500	150,000	-
TOTAL REVENUE	13,046	480,500	300,353	635,254	373,666	385,379	428,281	576,825	254,753	288,688	228,145	196,160	5,085,900	924,851
EXPENSES														
Certificated Salaries	48,210	187,054	203,575	196,281	196,281	196,281	196,281	196,281	196,281	196,281	196,281	196,281	2,205,372	-
Classified Salaries	15,285	18,963	24,503	19,607	22,157	24,707	24,707	24,707	24,707	24,707	24,707	24,707	273,465	-
Employee Benefits	24,721	46,031	102,835	55,362	54,162	54,357	65,520	55,752	55,752	50,871	50,871	33,774	650,007	-
Books & Supplies	43,701	5,859	74,761	22,901	22,901	22,901	22,901	22,901	22,901	22,901	22,901	22,901	330,426	-
Services & Other Operating Expenses	97,616	100,787	118,715	117,015	108,024	108,024	108,024	108,024	110,944	107,537	92,125	87,542	1,267,783	3,406
Capital Outlay & Depreciation	-	-	13,938	4,646	4,646	4,646	4,646	4,646	4,646	4,646	4,646	4,646	55,754	-
Other Outflows	47,796	(47,492)	(304)	-	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENSES	277,328	311,202	538,024	415,812	408,171	410,916	422,079	412,311	415,231	406,944	391,531	369,851	4,782,806	3,406
Operating Cash Inflow (Outflow)	(264,282)	169,299	(237,671)	219,442	(34,505)	(25,537)	6,201	164,513	(160,478)	(118,255)	(163,387)	(173,692)	303,094	921,445
Revenues - Prior Year Accruals	-	-	54,362	18,121	18,121	18,121	-	-	-	-	-	-	-	-
Accounts Receivable - Current Year	-	-	521	-	-	-	-	-	-	-	-	-	-	-
Other Assets	47,776	(47,741)	(35)	-	-	-	-	-	-	-	-	-	-	-
Fixed Assets	-	-	13,938	4,646	4,646	4,646	4,646	4,646	4,646	4,646	4,646	4,646	4,646	-
Due To (From)	273,265	206,003	-	90,335	-	-	-	-	-	-	-	-	-	-
Expenses - Prior Year Accruals	(146,467)	-	-	-	-	-	-	-	-	-	-	-	-	-
Accounts Payable - Current Year	140,035	(133,863)	(104,462)	-	-	-	-	-	-	-	-	-	-	-
Summerholdback for Teachers	(61,958)	5,200	4,939	4,939	4,939	4,939	4,939	4,939	4,939	4,939	4,939	4,939	-	-
Ending Cash	621,238	820,135	551,728	889,210	882,411	884,580	900,366	1,074,464	923,571	814,901	661,099	496,992		

Contra Costa School of the Performing Arts
Balance Sheet
As of Aug FY2021

	Jun FY2020	Aug FY2021
ASSETS		
Cash Balance	632,869	820,135
Accounts Receivable	109,245	109,245
Other Current Assets	2,515	2,480
Prepays	33,065	1,417
Fixed Assets, Net	140,347	140,347
Due From Others	569,603	90,335
TOTAL ASSETS	1,487,645	1,163,959
LIABILITIES & EQUITY		
Accounts Payable	244,758	107,624
Current Loans and Other Payables	641,923	582,002
Long-Term Loans and Other Liabilities	100,006	100,006
Beginning Net Assets	350,574	500,958
Net Income (Loss) to Date	150,384	(126,631)
TOTAL LIABILITIES & EQUITY	1,487,645	1,163,959