

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

	Actual			YTD	Budget						
	Jul	Aug	Sep		Actual YTD	Approved Budget v2	Previous Forecast	Current Forecast	Previous Forecast vs. Current Forecast	Approved Budget v2 vs. Current Forecast	Current Forecast Remaining
SUMMARY											
Revenue											
LCFF Entitlement	-	442,488	247,560	690,047	3,886,053	3,886,053	3,951,782	65,729	65,729	3,261,735	17%
Federal Revenue	-	-	-	-	78,323	78,323	77,765	(558)	(558)	77,765	0%
Other State Revenues	11,599	14,439	23,435	49,473	822,404	822,404	826,023	3,619	3,619	776,550	6%
Local Revenues	486	1,787	2,491	4,764	149,120	149,120	147,713	(1,407)	(1,407)	142,949	3%
Fundraising and Grants	961	21,787	19,681	42,429	150,000	150,000	150,000	-	-	107,571	28%
Total Revenue	13,046	480,500	293,167	786,713	5,085,900	5,085,900	5,153,283	67,383	67,383	4,366,570	15%
Expenses											
Compensation and Benefits	107,140	252,048	268,530	627,718	3,148,817	3,128,844	3,120,640	8,204	28,176	2,492,923	20%
Books and Supplies	50,672	5,940	22,995	79,607	333,926	330,426	330,426	-	3,500	250,819	24%
Services and Other Operating Expenditures	103,368	100,706	137,420	341,494	1,232,366	1,267,783	1,286,335	(18,553)	(53,969)	944,841	27%
Depreciation	-	-	-	-	55,754	55,754	55,754	-	-	55,754	0%
Other Outflows	47,796	(47,492)	20	324	-	-	-	-	-	(324)	
Total Expenses	308,976	311,202	428,965	1,049,142	4,770,862	4,782,806	4,793,155	(10,349)	(22,293)	3,744,013	22%
Operating Income	(295,930)	169,299	(135,798)	(262,429)	315,038	303,094	360,128	57,034	45,090	622,558	
Fund Balance											
Beginning Balance (Unaudited)					500,958	500,958	500,958				
Operating Income					315,038	303,094	360,128				
Ending Fund Balance					815,996	804,052	861,086				
Fund Balance as a % of Expenses					17%	17%	18%				
Operating Income as a % of Expenses					7%	6%	8%				
Debt Service Coverage Ratio					2.51	2.45	2.72				

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								Current Forecast	Current Forecast		
KEY ASSUMPTIONS											
Enrollment Summary											
4-6					90	90	85	(5)	(5)		
7-8					192	192	200	8	8		
9-12					190	190	175	(15)	(15)		
Total Enrolled					472	472	460	(12)	(12)		
ADA %											
4-6					96.6%	96.6%	95.5%	-1.1%	-1.1%		
7-8					103.1%	103.1%	95.5%	-7.6%	-7.6%		
9-12					77.6%	77.6%	94.0%	16.4%	16.4%		
Average ADA %					91.6%	91.6%	94.9%	3.3%	3.3%		
ADA											
4-6					86.97	86.97	81.18	(5.79)	(5.79)		
7-8					197.88	197.88	191.02	(6.86)	(6.86)		
9-12					147.44	147.44	164.48	17.04	17.04		
Total ADA					432.29	432.29	436.69	4.40	4.40		

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REVENUE											
LCFF Entitlement											
8011 Charter Schools General Purpose Entitlement - State Aid	-	91,617	91,617	183,233	1,850,309	1,850,309	1,895,336	45,027	45,027	1,712,103	10%
8012 Education Protection Account Entitlement	-	-	-	-	86,458	86,458	87,337	879	879	87,337	0%
8096 Charter Schools in Lieu of Property Taxes	-	350,871	155,943	506,814	1,949,286	1,949,286	1,969,109	19,822	19,822	1,462,295	26%
SUBTOTAL - LCFF Entitlement	-	442,488	247,560	690,047	3,886,053	3,886,053	3,951,782	65,729	65,729	3,261,735	17%
Federal Revenue											
8181 Special Education - Entitlement	-	-	-	-	56,375	56,375	56,375	-	-	56,375	0%
8220 Child Nutrition Programs	-	-	-	-	21,948	21,948	21,390	(558)	(558)	21,390	0%
SUBTOTAL - Federal Revenue	-	-	-	-	78,323	78,323	77,765	(558)	(558)	77,765	0%
Other State Revenue											
8381 Special Education - Entitlement (State)	11,599	14,439	23,435	49,473	270,181	270,181	272,929	2,748	2,748	223,456	18%
8382 Special Education Reimbursement (State)	-	-	-	-	213,053	213,053	213,053	-	-	213,053	0%
8520 Child Nutrition - State	-	-	-	-	1,652	1,652	1,610	(42)	(42)	1,610	0%
8550 Mandated Cost Reimbursements	-	-	-	-	11,713	11,713	11,713	-	-	11,713	0%
8560 State Lottery Revenue	-	-	-	-	89,850	89,850	90,764	914	914	90,764	0%
8590 All Other State Revenue	-	-	-	-	235,954	235,954	235,954	-	-	235,954	0%
SUBTOTAL - Other State Revenue	11,599	14,439	23,435	49,473	822,404	822,404	826,023	3,619	3,619	776,550	6%
Local Revenue											
8634 Food Service Sales	-	106	-	106	55,340	55,340	53,933	(1,407)	(1,407)	53,827	0%
8660 Interest	-	-	-	-	4	4	4	-	-	4	0%
8693 Field Trips	-	-	-	-	65,042	65,042	65,042	-	-	65,042	0%
8699 All Other Local Revenue	486	1,682	2,296	4,464	28,734	28,734	28,734	-	-	24,270	16%
8999 Uncategorized Revenue	-	-	195	195	-	-	-	-	-	(195)	
SUBTOTAL - Local Revenue	486	1,787	2,491	4,764	149,120	149,120	147,713	(1,407)	(1,407)	142,949	3%
Fundraising and Grants											
8802 8802 - Donations - Private (Foundation Grants)	-	20,000	-	20,000	75,000	75,000	75,000	-	-	55,000	27%
8803 8803 - Fundraising (school Site)	961	1,787	19,681	22,429	75,000	75,000	75,000	-	-	52,571	30%
SUBTOTAL - Fundraising and Grants	961	21,787	19,681	42,429	150,000	150,000	150,000	-	-	107,571	28%
TOTAL REVENUE	13,046	480,500	293,167	786,713	5,085,900	5,085,900	5,153,283	67,383	67,383	4,366,570	15%

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	Jul	Aug	Sep		Actual YTD	Approved Budget v2	Previous Forecast	Current Forecast	Previous Forecast vs. 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	83,855	167,631	1,250,265	975,210	965,203	10,007	285,062	797,572	17%	
1103 Teacher - Substitute Pay	-	-	-	-	19,497	19,497	19,497	-	-	19,497	0%	
1148 Teacher - Special Ed	-	7,713	18,140	25,853	163,780	162,610	149,906	12,704	13,874	124,053	17%	
1150 Teacher - Custom 1	-	24,807	25,279	50,086	-	275,055	275,055	-	(275,055)	224,969	18%	
1200 Certificated Pupil Support Salaries	5,408	24,909	19,031	49,348	227,280	227,280	227,280	-	-	177,932	22%	
1300 Certificated Supervisor & Administrator Salaries	42,681	45,970	45,577	134,228	545,720	545,720	545,720	-	-	411,492	25%	
SUBTOTAL - Certificated Salaries	48,210	187,054	191,882	427,146	2,206,542	2,205,372	2,182,660	22,711	23,882	1,755,514	20%	
Classified Salaries												
2100 Classified Instructional Aide Salaries	503	5,194	6,354	12,050	82,212	82,212	82,212	-	-	70,162	15%	
2300 Classified Supervisor & Administrator Salaries	5,075	2,140	-	7,215	61,200	45,653	45,653	-	15,547	38,438	16%	
2400 Classified Clerical & Office Salaries	9,708	11,629	10,844	32,181	145,600	145,600	145,600	-	-	113,419	22%	
SUBTOTAL - Classified Salaries	15,285	18,963	17,198	51,446	289,012	273,465	273,465	-	15,547	222,020	19%	
Employee Benefits												
3100 STRS	7,770	22,735	23,686	54,190	308,786	308,597	304,930	3,668	3,857	250,739	18%	
3300 OASDI-Medicare-Alternative	1,878	6,542	6,720	15,139	72,367	71,160	70,831	329	1,536	55,692	21%	
3400 Health & Welfare Benefits	33,923	16,480	19,889	70,293	207,007	205,158	223,388	(18,229)	(16,381)	153,095	31%	
3500 Unemployment Insurance	0	(0)	(0)	(0)	27,670	27,909	28,525	(616)	(855)	28,525	0%	
3600 Workers Comp Insurance	-	-	8,882	8,882	37,433	37,183	36,842	341	591	27,960	24%	
3900 Other Employee Benefits	74	274	274	622	-	-	-	-	-	(622)		
SUBTOTAL - Employee Benefits	43,645	46,031	59,450	149,126	653,263	650,007	664,514	(14,507)	(11,252)	515,388	22%	
Books & Supplies												
4200 Books & Other Reference Materials	160	108	530	798	3,299	3,299	3,299	-	-	2,501	24%	
4300 Materials & Supplies	1,587	360	453	2,399	70,000	70,000	70,000	-	-	67,601	3%	
4315 Custodial Supplies	-	-	-	-	3,637	3,637	3,637	-	-	3,637	0%	
4320 Educational Software	11,794	-	17,754	29,548	50,000	46,500	46,500	-	3,500	16,952	64%	
4325 Instructional Materials & Supplies	117	-	150	267	36,389	36,389	36,389	-	-	36,122	1%	
4410 Classroom Furniture, Equipment & Supplies	3,840	-	-	3,840	7,000	7,000	7,000	-	-	3,160	55%	
4420 Computers: individual items less than \$5k	33,175	5,472	2,037	40,684	56,728	56,728	56,728	-	-	16,044	72%	
4430 Non Classroom Related Furniture, Equipment & Supplies	-	-	609	609	6,835	6,835	6,835	-	-	6,227	9%	
4710 Student Food Services	-	-	1,463	1,463	100,038	100,038	100,038	-	-	98,576	1%	
SUBTOTAL - Books and Supplies	50,672	5,940	22,995	79,607	333,926	330,426	330,426	-	3,500	250,819	24%	
Services & Other Operating Expenses												
5200 Travel & Conferences	-	-	40	40	10,000	10,000	10,000	-	-	9,960	0%	
5300 Dues & Memberships	1,820	750	1,200	3,770	26,606	26,606	26,606	-	-	22,836	14%	
5400 Insurance	4,810	1,453	27,092	33,354	55,000	55,000	55,000	-	-	21,646	61%	
5515 Janitorial, Gardening Services & Supplies	-	-	-	-	91,800	91,800	91,800	-	-	91,800	0%	
5535 Utilities - All Utilities	7,023	17,791	915	25,728	180,000	180,000	180,000	-	-	154,272	14%	
5605 Equipment Leases	399	340	536	1,275	30,000	30,000	30,000	-	-	28,725	4%	
5610 Rent	58,839	29,419	-	88,258	208,946	208,946	208,946	-	-	120,688	42%	
5615 Repairs and Maintenance - Building	6,525	15,547	47,568	69,640	30,000	30,000	40,000	(10,000)	(10,000)	(29,640)	174%	
5631 Other Space Rental	-	-	-	-	20,000	20,000	20,000	-	-	20,000	0%	
5803 Accounting Fees	-	-	-	-	8,316	8,316	8,316	-	-	8,316	0%	
5809 Banking Fees	132	64	69	265	3,500	3,500	3,500	-	-	3,235	8%	
5812 Business Services	13,269	8,269	8,269	29,807	112,022	112,022	118,334	(6,313)	(6,313)	88,528	25%	
5815 Consultants - Instructional	-	-	-	-	49,578	9,578	9,578	-	40,000	9,578	0%	

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	Jul	Aug	Sep		Actual YTD	Approved Budget v2	Previous Forecast	Current Forecast	Previous Forecast vs.	Approved Budget v2 vs.	Current Forecast Remaining	% Current Forecast Spent
									Current Forecast	Current Forecast		
5820 Consultants - Non Instructional - Custom 1	-	-	-	-	10,000	10,000	10,000	-	-	10,000	0%	
5824 District Oversight Fees	-	1,500	-	1,500	38,861	38,861	41,018	(2,157)	(2,157)	39,518	4%	
5830 Field Trips Expenses	-	-	-	-	81,303	81,303	81,303	-	-	81,303	0%	
5839 Fundraising Expenses	50	663	75	788	10,000	10,000	10,000	-	-	9,212	8%	
5843 Interest - Loans Less than 1 Year	-	-	-	-	2,064	2,064	2,064	-	-	2,064	0%	
5845 Legal Fees	-	9,117	-	9,117	100,000	100,000	100,000	-	-	90,883	9%	
5851 Marketing and Student Recruiting	-	50	195	245	20,000	20,000	20,000	-	-	19,755	1%	
5857 Payroll Fees	337	376	341	1,055	3,500	3,500	3,500	-	-	2,445	30%	
5861 Prior Yr Exp (not accrued)	-	3,807	15,110	18,917	-	18,917	18,917	-	(18,917)	-	100%	
5863 Professional Development	830	4,546	17,211	22,587	40,000	40,000	40,000	-	-	17,413	56%	
5869 Special Education Contract Instructors	-	-	-	-	-	40,000	40,000	-	(40,000)	40,000	0%	
5872 Special Education Encroachment	-	-	-	-	9,797	9,797	9,879	(82)	(82)	9,879	0%	
5881 Student Information System	1,158	1,158	6,832	9,149	-	16,500	16,500	-	(16,500)	7,351	55%	
5887 Technology Services	4,400	4,400	4,400	13,200	65,000	65,000	65,000	-	-	51,800	20%	
5900 Communications	3,777	1,456	7,567	12,799	26,074	26,074	26,074	-	-	13,275	49%	
SUBTOTAL - Services & Other Operating Exp.	103,368	100,706	137,420	341,494	1,232,366	1,267,783	1,286,335	(18,553)	(53,969)	944,841	27%	
Capital Outlay & Depreciation												
6900 Depreciation	-	-	-	-	55,754	55,754	55,754	-	-	55,754	0%	
SUBTOTAL - Capital Outlay & Depreciation	-	-	-	-	55,754	55,754	55,754	-	-	55,754	0%	
Other Outflows												
7999 Uncategorized Expense	47,796	(47,492)	20	324	-	-	-	-	-	(324)		
SUBTOTAL - Other Outflows	47,796	(47,492)	20	324	-	-	-	-	-	(324)		
TOTAL EXPENSES	308,976	311,202	428,965	1,049,142	4,770,862	4,782,806	4,793,155	(10,349)	(22,293)	3,744,013	22%	

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

	2020-21												Forecast	Remaining Balance
	Actuals & Forecast													
	Jul Actuals	Aug Actuals	Sep Actuals	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	683,696	726,485	701,407	687,988	721,205	881,436	752,899	664,788	530,886		
REVENUE														
LCFF Entitlement	-	442,488	247,560	342,467	320,853	320,853	342,467	437,810	223,184	193,980	171,706	171,706	3,951,782	736,710
Federal Revenue	-	-	-	3,565	1,783	1,783	1,783	1,783	1,783	29,970	1,783	1,783	77,765	31,753
Other State Revenue	11,599	14,439	23,435	230,676	23,569	35,282	56,569	81,048	9,960	42,960	32,218	134	826,023	264,134
Other Local Revenue	486	1,787	2,491	14,297	16,082	16,082	16,082	16,082	16,082	16,082	16,082	16,082	147,713	-
Fundraising & Grants	961	21,787	19,681	7,571	12,500	12,500	12,500	12,500	12,500	12,500	12,500	12,500	150,000	-
TOTAL REVENUE	13,046	480,500	293,167	598,577	374,786	386,499	429,400	549,222	263,508	295,491	234,288	202,204	5,153,283	1,032,597
EXPENSES														
Certificated Salaries	48,210	187,054	191,882	204,292	192,508	190,193	192,753	195,154	195,154	195,154	195,154	195,154	2,182,660	-
Classified Salaries	15,285	18,963	17,198	26,912	22,157	24,707	24,707	24,707	24,707	24,707	24,707	24,707	273,465	-
Employee Benefits	43,645	46,031	59,450	87,140	54,973	54,792	66,618	57,024	57,024	52,144	52,144	33,529	664,514	-
Books & Supplies	50,672	5,940	22,995	62,618	23,525	23,525	23,525	23,525	23,525	23,525	23,525	23,525	330,426	-
Services & Other Operating Expenses	103,368	100,706	137,420	82,467	111,587	111,587	111,587	111,587	114,640	111,078	95,665	91,082	1,286,335	3,563
Capital Outlay & Depreciation	-	-	-	18,585	4,646	4,646	4,646	4,646	4,646	4,646	4,646	4,646	55,754	-
Other Outflows	47,796	(47,492)	20	(324)	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENSES	308,976	311,202	428,965	481,690	409,396	409,450	423,836	416,643	419,697	411,254	395,842	372,643	4,793,155	3,563
Operating Cash Inflow (Outflow)	(295,930)	169,299	(135,798)	116,887	(34,610)	(22,951)	5,564	132,578	(156,189)	(115,763)	(161,554)	(170,439)	360,128	1,029,035
Revenues - Prior Year Accruals	-	-	-	-	-	-	18,121	18,121	18,121	18,121	18,121	18,121	-	-
Accounts Receivable - Current Year	-	-	-	521	-	-	-	-	-	-	-	-	-	-
Other Assets	79,424	(47,741)	-	(35)	-	-	-	-	-	-	-	-	-	-
Fixed Assets	-	-	-	18,585	4,646	4,646	4,646	4,646	4,646	4,646	4,646	4,646	-	-
Due To (From)	273,265	206,003	207	-	-	-	-	-	-	-	-	-	-	-
Expenses - Prior Year Accruals	(146,467)	-	-	-	-	-	-	-	-	-	-	-	-	-
Accounts Payable - Current Year	140,035	(133,863)	(6,407)	(98,054)	-	-	-	-	-	-	-	-	-	-
Summerholdback for Teachers	(61,958)	5,200	5,560	4,886	4,886	4,886	4,886	4,886	4,886	4,886	4,886	4,886	-	-
Ending Cash	621,238	820,135	683,696	726,485	701,407	687,988	721,205	881,436	752,899	664,788	530,886	388,100		

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

	Jun FY2020	Sep FY2021
ASSETS		
Cash Balance	632,869	683,696
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	90,128
TOTAL ASSETS	1,487,645	1,027,313
LIABILITIES & EQUITY		
Accounts Payable	244,758	100,465
Current Loans and Other Payables	641,923	588,313
Long-Term Loans and Other Liabilities	100,006	100,006
Beginning Net Assets	350,574	500,958
Net Income (Loss) to Date	150,384	(262,429)
TOTAL LIABILITIES & EQUITY	1,487,645	1,027,313