

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

	Actual			YTD	Budget							
	Aug	Sep	Oct		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
SUMMARY												
Revenue												
LCFF Entitlement	442,488	247,560	342,468	1,032,515	3,886,053	3,951,782	3,951,782	-	65,729	2,919,267	26%	
Federal Revenue	-	-	174,008	174,008	78,323	77,765	280,754	202,989	202,431	106,746	62%	
Other State Revenues	14,439	23,435	56,400	105,873	822,404	826,023	573,595	(252,429)	(248,809)	467,722	18%	
Local Revenues	1,787	2,491	120	4,884	149,120	147,713	147,713	-	(1,407)	142,829	3%	
Fundraising and Grants	21,787	19,681	6,253	48,681	150,000	150,000	150,000	-	-	101,319	32%	
Total Revenue	480,500	293,167	579,248	1,365,961	5,085,900	5,153,283	5,103,844	(49,440)	17,944	3,737,883	27%	
Expenses												
Compensation and Benefits	252,048	268,530	256,807	884,525	3,148,817	3,120,640	3,123,728	(3,088)	25,088	2,239,203	28%	
Books and Supplies	5,940	22,995	5,676	85,283	333,926	330,426	330,426	-	3,500	245,143	26%	
Services and Other Operating Expenditures	100,706	137,420	131,131	472,625	1,232,366	1,286,335	1,293,685	(7,350)	(61,320)	821,060	37%	
Depreciation	-	-	-	-	55,754	55,754	55,754	-	-	55,754	0%	
Other Outflows	(47,492)	20	289	613	-	-	-	-	-	(613)		
Total Expenses	311,202	428,965	393,903	1,443,046	4,770,862	4,793,155	4,803,593	(10,438)	(32,731)	3,360,548	30%	
Operating Income	169,299	(135,798)	185,344	(77,085)	315,038	360,128	300,250	(59,878)	(14,788)	377,335		
Fund Balance												
Beginning Balance (Unaudited)					500,958	500,958	500,959					
Operating Income					315,038	360,128	300,250					
Ending Fund Balance					815,996	861,086	801,209					
Fund Balance as a % of Expenses					17%	18%	17%					
Operating Income as a % of Expenses					7%	8%	6%					
Debt Service Coverage Ratio					2.51	2.72	2.44					

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KEY ASSUMPTIONS											
Enrollment Summary											
4-6					90	85	85	-	(5)		
7-8					192	200	200	-	8		
9-12					190	175	175	-	(15)		
Total Enrolled					472	460	460	-	(12)		
ADA %											
4-6					96.6%	95.5%	95.5%	0.0%	-1.1%		
7-8					103.1%	95.5%	95.5%	0.0%	-7.6%		
9-12					77.6%	94.0%	94.0%	0.0%	16.4%		
Average ADA %					91.6%	94.9%	94.9%	0.0%	3.3%		
ADA											
4-6					86.97	81.18	81.18	-	(5.79)		
7-8					197.88	191.02	191.02	-	(6.86)		
9-12					147.44	164.48	164.48	-	17.04		
Total ADA					432.29	436.69	436.69	-	4.40		

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REVENUE											
LCFF Entitlement											
8011 Charter Schools General Purpose Entitlement - State Aid	91,617	91,617	164,910	348,143	1,850,309	1,895,336	1,895,336	-	45,027	1,547,193	18%
8012 Education Protection Account Entitlement	-	-	21,615	21,615	86,458	87,337	87,337	-	879	65,722	25%
8096 Charter Schools in Lieu of Property Taxes	350,871	155,943	155,943	662,757	1,949,286	1,969,109	1,969,109	-	19,822	1,306,352	34%
SUBTOTAL - LCFF Entitlement	442,488	247,560	342,468	1,032,515	3,886,053	3,951,782	3,951,782	-	65,729	2,919,267	26%
Federal Revenue											
8181 Special Education - Entitlement	-	-	-	-	56,375	56,375	56,375	-	-	56,375	0%
8220 Child Nutrition Programs	-	-	-	-	21,948	21,390	21,390	-	(558)	21,390	0%
8290 CARES Act	-	-	174,008	174,008	-	-	202,989	202,989	202,989	28,981	86%
SUBTOTAL - Federal Revenue	-	-	174,008	174,008	78,323	77,765	280,754	202,989	202,431	106,746	62%
Other State Revenue											
8381 Special Education - Entitlement (State)	14,439	23,435	23,435	72,908	270,181	272,929	272,929	-	2,748	200,021	27%
8382 Special Education Reimbursement (State)	-	-	-	-	213,053	213,053	164,526	(48,527)	(48,527)	164,526	0%
8520 Child Nutrition - State	-	-	-	-	1,652	1,610	1,610	-	(42)	1,610	0%
8550 Mandated Cost Reimbursements	-	-	-	-	11,713	11,713	11,713	-	-	11,713	0%
8560 State Lottery Revenue	-	-	-	-	89,850	90,764	89,852	(912)	1	89,852	0%
8590 CARES Act	-	-	32,965	32,965	235,954	235,954	32,965	(202,989)	(202,989)	-	100%
SUBTOTAL - Other State Revenue	14,439	23,435	56,400	105,873	822,404	826,023	573,595	(252,429)	(248,809)	467,722	18%
Local Revenue											
8634 Food Service Sales	106	-	110	216	55,340	53,933	53,933	-	(1,407)	53,717	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	1,682	2,296	98	4,562	28,734	28,734	28,734	-	-	24,172	16%
8999 Uncategorized Revenue	-	195	(88)	107	-	-	-	-	-	(107)	
SUBTOTAL - Local Revenue	1,787	2,491	120	4,884	149,120	147,713	147,713	-	(1,407)	142,829	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)	1,787	19,681	6,253	28,681	75,000	75,000	75,000	-	-	46,319	38%
SUBTOTAL - Fundraising and Grants	21,787	19,681	6,253	48,681	150,000	150,000	150,000	-	-	101,319	32%
TOTAL REVENUE	480,500	293,167	579,248	1,365,961	5,085,900	5,153,283	5,103,844	(49,440)	17,944	3,737,883	27%

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	Aug	Sep	Oct		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	83,655	83,855	83,705	251,336	1,250,265	965,203	965,203	-	285,062	713,867	26%	
1103 Teacher - Substitute Pay	-	-	-	-	19,497	19,497	19,497	-	-	19,497	0%	
1148 Teacher - Special Ed	7,713	18,140	12,998	38,851	163,780	149,906	149,906	-	13,874	111,055	26%	
1150 Teacher - Custom 1	24,807	25,279	25,569	75,655	-	275,055	275,055	-	(275,055)	199,400	28%	
1200 Certificated Pupil Support Salaries	24,909	19,031	20,261	69,609	227,280	227,280	227,280	-	-	157,671	31%	
1300 Certificated Supervisor & Administrator Salaries	45,970	45,577	45,577	179,805	545,720	545,720	545,720	-	-	365,915	33%	
SUBTOTAL - Certificated Salaries	187,054	191,882	188,110	615,256	2,206,542	2,182,660	2,182,660	-	23,882	1,567,405	28%	
Classified Salaries												
2100 Classified Instructional Aide Salaries	5,194	6,354	6,743	18,793	82,212	82,212	82,212	-	-	63,419	23%	
2300 Classified Supervisor & Administrator Salaries	2,140	-	-	7,215	61,200	45,653	45,653	-	15,547	38,438	16%	
2400 Classified Clerical & Office Salaries	11,629	10,844	12,097	44,278	145,600	145,600	145,600	-	-	101,322	30%	
SUBTOTAL - Classified Salaries	18,963	17,198	18,841	70,286	289,012	273,465	273,465	-	15,547	203,179	26%	
Employee Benefits												
3100 STRS	22,735	23,686	24,214	78,404	308,786	304,930	304,930	-	3,857	226,525	26%	
3300 OASDI-Medicare-Alternative	6,542	6,720	6,301	21,440	72,367	70,831	70,831	-	1,536	49,391	30%	
3400 Health & Welfare Benefits	16,480	19,889	19,068	89,361	207,007	223,388	223,388	-	(16,381)	134,027	40%	
3500 Unemployment Insurance	(0)	(0)	(0)	(0)	27,670	28,525	28,525	-	(855)	28,525	0%	
3600 Workers Comp Insurance	-	8,882	-	8,882	37,433	36,842	36,842	-	591	27,960	24%	
3900 Other Employee Benefits	274	274	274	896	-	-	3,088	(3,088)	(3,088)	2,192	29%	
SUBTOTAL - Employee Benefits	46,031	59,450	49,857	198,983	653,263	664,514	667,602	(3,088)	(14,340)	468,620	30%	
Books & Supplies												
4200 Books & Other Reference Materials	108	530	2,500	3,298	3,299	3,299	3,299	-	-	1	100%	
4300 Materials & Supplies	360	453	809	3,209	70,000	70,000	70,000	-	-	66,791	5%	
4315 Custodial Supplies	-	-	-	-	3,637	3,637	3,637	-	-	3,637	0%	
4320 Educational Software	-	17,754	938	30,486	50,000	46,500	46,500	-	3,500	16,014	66%	
4325 Instructional Materials & Supplies	-	150	164	430	36,389	36,389	36,389	-	-	35,959	1%	
4410 Classroom Furniture, Equipment & Supplies	-	-	-	3,840	7,000	7,000	7,000	-	-	3,160	55%	
4420 Computers: individual items less than \$5k	5,472	2,037	558	41,242	56,728	56,728	56,728	-	-	15,486	73%	
4430 Non Classroom Related Furniture, Equipment & Supplies	-	609	707	1,316	6,835	6,835	6,835	-	-	5,519	19%	
4710 Student Food Services	-	1,463	-	1,463	100,038	100,038	100,038	-	-	98,576	1%	
SUBTOTAL - Books and Supplies	5,940	22,995	5,676	85,283	333,926	330,426	330,426	-	3,500	245,143	26%	
Services & Other Operating Expenses												
5200 Travel & Conferences	-	40	672	712	10,000	10,000	10,000	-	-	9,288	7%	
5300 Dues & Memberships	750	1,200	750	4,520	26,606	26,606	26,606	-	-	22,086	17%	
5400 Insurance	1,453	27,092	-	33,354	55,000	55,000	55,000	-	-	21,646	61%	
5515 Janitorial, Gardening Services & Supplies	-	-	3,162	3,162	91,800	91,800	91,800	-	-	88,638	3%	
5535 Utilities - All Utilities	17,791	915	27,063	52,790	180,000	180,000	180,000	-	-	127,210	29%	
5605 Equipment Leases	340	536	-	1,275	30,000	30,000	30,000	-	-	28,725	4%	
5610 Rent	29,419	-	32,068	120,326	208,946	208,946	208,946	-	-	88,619	58%	
5615 Repairs and Maintenance - Building	15,547	47,568	9,507	79,147	30,000	40,000	40,000	-	(10,000)	(39,147)	198%	
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	64	69	8,071	8,336	3,500	3,500	3,500	-	-	(4,836)	238%	
5812 Business Services	8,269	8,269	12,534	42,341	112,022	118,334	118,307	27	(6,285)	75,966	36%	
5815 Consultants - Instructional	-	-	820	820	49,578	9,578	9,578	-	40,000	8,758	9%	

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								Current Forecast	Current Forecast		
5820 Consultants - Non Instructional - Custom 1	-	-	300	300	10,000	10,000	10,000	-	-	9,700	3%
5824 District Oversight Fees	1,500	-	-	1,500	38,861	41,018	41,018	-	(2,157)	39,518	4%
5830 Field Trips Expenses	-	-	-	-	81,303	81,303	81,303	-	-	81,303	0%
5839 Fundraising Expenses	663	75	116	904	10,000	10,000	10,000	-	-	9,096	9%
5843 Interest - Loans Less than 1 Year	-	-	-	-	2,064	2,064	2,064	-	-	2,064	0%
5845 Legal Fees	9,117	-	13,814	22,932	100,000	100,000	100,000	-	-	77,068	23%
5851 Marketing and Student Recruiting	50	195	475	720	20,000	20,000	20,000	-	-	19,280	4%
5857 Payroll Fees	376	341	343	1,397	3,500	3,500	3,500	-	-	2,103	40%
5861 Prior Yr Exp (not accrued)	3,807	15,110	7,378	26,295	-	18,917	26,295	(7,378)	(26,295)	-	100%
5863 Professional Development	4,546	17,211	884	23,471	40,000	40,000	40,000	-	-	16,529	59%
5869 Special Education Contract Instructors	-	-	-	-	-	40,000	40,000	-	(40,000)	40,000	0%
5872 Special Education Encroachment	-	-	-	-	9,797	9,879	9,879	-	(82)	9,879	0%
5881 Student Information System	1,158	6,832	1,158	10,307	-	16,500	16,500	-	(16,500)	6,193	62%
5887 Technology Services	4,400	4,400	4,400	17,600	65,000	65,000	65,000	-	-	47,400	27%
5900 Communications	1,456	7,567	7,617	20,416	26,074	26,074	26,074	-	-	5,658	78%
SUBTOTAL - Services & Other Operating Exp.	100,706	137,420	131,131	472,625	1,232,366	1,286,335	1,293,685	(7,350)	(61,320)	821,060	37%
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											
7438 Long term debt - Interest	-	-	289	289	-	-	-	-	-	(289)	
7999 Uncategorized Expense	(47,492)	20	-	324	-	-	-	-	-	(324)	
SUBTOTAL - Other Outflows	(47,492)	20	289	613	-	-	-	-	-	(613)	
TOTAL EXPENSES	311,202	428,965	393,903	1,443,046	4,770,862	4,793,155	4,803,593	(10,438)	(32,731)	3,360,548	30%

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

	2020-21												Forecast	Remaining Balance
	Actuals & Forecast													
	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	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	885,942	889,880	875,705	908,165	1,067,640	938,346	849,479	714,821		
REVENUE														
LCFF Entitlement	-	442,488	247,560	342,468	320,852	320,853	342,467	437,810	223,184	193,980	171,706	171,706	3,951,782	736,710
Federal Revenue	-	-	-	174,008	5,348	1,783	1,783	1,783	1,783	29,970	1,783	1,783	280,754	60,734
Other State Revenue	11,599	14,439	23,435	56,400	197,846	35,282	56,569	81,048	9,960	42,960	32,218	134	573,595	11,706
Other Local Revenue	486	1,787	2,491	120	18,798	17,719	17,719	17,719	17,719	17,719	17,719	17,719	147,713	-
Fundraising & Grants	961	21,787	19,681	6,253	13,819	12,500	12,500	12,500	12,500	12,500	12,500	12,500	150,000	-
TOTAL REVENUE	13,046	480,500	293,167	579,248	556,662	388,136	431,037	550,859	265,145	297,128	235,925	203,841	5,103,844	809,150
EXPENSES														
Certificated Salaries	48,210	187,054	191,882	188,110	206,794	190,464	193,024	195,425	195,425	195,425	195,425	195,425	2,182,660	-
Classified Salaries	15,285	18,963	17,198	18,841	30,229	24,707	24,707	24,707	24,707	24,707	24,707	24,707	273,465	-
Employee Benefits	43,645	46,031	59,450	49,857	93,543	55,049	66,875	57,282	57,282	52,402	52,402	33,786	667,602	-
Books & Supplies	50,672	5,940	22,995	5,676	74,603	24,363	24,363	24,363	24,363	24,363	24,363	24,363	330,426	-
Services & Other Operating Expenses	103,368	100,706	137,420	131,131	63,079	112,614	112,614	112,614	115,668	112,105	96,693	92,109	1,293,685	3,563
Capital Outlay & Depreciation	-	-	-	-	23,231	4,646	4,646	4,646	4,646	4,646	4,646	4,646	55,754	-
Other Outflows	47,796	(47,492)	20	289	(613)	-	-	-	-	-	-	-	-	-
TOTAL EXPENSES	308,976	311,202	428,965	393,903	490,866	411,843	426,230	419,037	422,091	413,648	398,235	375,036	4,803,593	3,563
Operating Cash Inflow (Outflow)	(295,930)	169,299	(135,798)	185,344	65,797	(23,707)	4,808	131,822	(156,946)	(116,520)	(162,310)	(171,195)	300,250	805,587
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	-	-	-	-	23,231	4,646	4,646	4,646	4,646	4,646	4,646	4,646	-	-
Due To (From)	273,265	206,003	207	18,975	-	-	-	-	-	-	-	-	-	-
Expenses - Prior Year Accruals	(146,467)	-	-	-	-	-	-	-	-	-	-	-	-	-
Accounts Payable - Current Year	140,035	(133,863)	(6,407)	740	(98,794)	-	-	-	-	-	-	-	-	-
Summerholdback for Teachers	(61,958)	5,200	5,560	5,519	4,886	4,886	4,886	4,886	4,886	4,886	4,886	4,886	-	-
Loans Payable (Long Term)	-	-	-	(8,333)	8,333	-	-	-	-	-	-	-	-	-
Ending Cash	621,238	820,135	683,696	885,942	889,880	875,705	908,165	1,067,640	938,346	849,479	714,821	571,279		
Days Cash on Hand	47	62	52	67	68	67	69	81	71	65	54	43		

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

	Jun FY2020	Oct FY2021
ASSETS		
Cash Balance	632,869	885,942
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	71,153
TOTAL ASSETS	1,487,645	1,210,584
LIABILITIES & EQUITY		
Accounts Payable	244,758	98,290
Current Loans and Other Payables	641,923	596,747
Long-Term Loans and Other Liabilities	100,006	91,673
Beginning Net Assets	350,574	500,959
Net Income (Loss) to Date	150,384	(77,085)
TOTAL LIABILITIES & EQUITY	1,487,645	1,210,584