

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

	Actual			YTD	Budget						
	Sep	Oct	Nov		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	247,560	342,468	320,853	1,353,367	3,886,053	3,951,782	3,946,386	(5,396)	60,333	2,593,019	34%
Federal Revenue	-	174,008	-	174,008	78,323	280,754	280,754	-	202,431	106,746	62%
Other State Revenues	23,435	56,400	23,435	129,308	822,404	573,595	573,595	-	(248,809)	444,287	23%
Local Revenues	2,491	120	676	5,560	149,120	147,713	147,713	-	(1,407)	142,153	4%
Fundraising and Grants	19,681	6,253	2,239	50,920	150,000	150,000	150,000	-	-	99,080	34%
Total Revenue	293,167	579,248	347,203	1,713,164	5,085,900	5,103,844	5,098,448	(5,396)	12,548	3,385,284	34%
Expenses											
Compensation and Benefits	268,530	256,807	247,565	1,132,090	3,148,817	3,123,728	3,123,728	-	25,088	1,991,638	36%
Books and Supplies	22,995	5,676	3,501	88,784	333,926	330,426	330,426	-	3,500	241,642	27%
Services and Other Operating Expenditures	137,420	131,131	60,891	533,516	1,232,366	1,293,685	1,318,800	(25,114)	(86,434)	785,283	40%
Depreciation	-	-	-	-	55,754	55,754	55,754	-	-	55,754	0%
Other Outflows	20	289	217	829	-	-	-	-	-	(829)	
Total Expenses	428,965	393,903	312,174	1,755,220	4,770,862	4,803,593	4,828,708	(25,114)	(57,845)	3,073,488	36%
Operating Income	(135,798)	185,344	35,029	(42,056)	315,038	300,250	269,740	(30,510)	(45,298)	311,796	
Fund Balance											
Beginning Balance (Unaudited)					500,958	500,959	500,959				
Operating Income					315,038	300,250	269,740				
Ending Fund Balance					815,996	801,209	770,699				
Fund Balance as a % of Expenses					17%	17%	16%				

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	Sep	Oct	Nov	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		
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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	Sep	Oct	Nov		Approved Budget v2	Previous Forecast	Current Forecast	Previous Forecast vs. Current Forecast	Approved Budget v2 vs. Current Forecast	Current Forecast Remaining	% Current Forecast Spent
REVENUE											
LCFF Entitlement											
8011 Charter Schools General Purpose Entitlement - State Aid	91,617	164,910	164,910	513,052	1,850,309	1,895,336	1,889,940	(5,396)	39,631	1,376,888	27%
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	155,943	155,943	155,943	818,700	1,949,286	1,969,109	1,969,109	-	19,822	1,150,409	42%
SUBTOTAL - LCFF Entitlement	247,560	342,468	320,853	1,353,367	3,886,053	3,951,782	3,946,386	(5,396)	60,333	2,593,019	34%
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	280,754	280,754	-	202,431	106,746	62%
Other State Revenue											
8381 Special Education - Entitlement (State)	23,435	23,435	23,435	96,343	270,181	272,929	272,929	-	2,748	176,586	35%
8382 Special Education Reimbursement (State)	-	-	-	-	213,053	164,526	164,526	-	(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	89,852	89,852	-	1	89,852	0%
8590 CARES Act	-	32,965	-	32,965	235,954	32,965	32,965	-	(202,989)	-	100%
SUBTOTAL - Other State Revenue	23,435	56,400	23,435	129,308	822,404	573,595	573,595	-	(248,809)	444,287	23%
Local Revenue											
8634 Food Service Sales	-	110	445	661	55,340	53,933	53,933	-	(1,407)	53,272	1%
8660 Interest	-	-	-	-	4	4	4	-	-	4	0%
8693 Field Trips	-	-	-	-	65,042	65,042	65,042	-	-	65,042	0%
8699 All Other Local Revenue	2,296	98	-	4,562	28,734	28,734	28,734	-	-	24,172	16%
8999 Uncategorized Revenue	195	(88)	231	338	-	-	-	-	-	(338)	
SUBTOTAL - Local Revenue	2,491	120	676	5,560	149,120	147,713	147,713	-	(1,407)	142,153	4%
Fundraising and Grants											
8802 8802 - Donations - Private (Foundation Grants)	-	-	-	20,000	75,000	75,000	75,000	-	-	55,000	27%
8803 8803 - Fundraising (school Site)	19,681	6,253	2,239	30,920	75,000	75,000	75,000	-	-	44,080	41%
SUBTOTAL - Fundraising and Grants	19,681	6,253	2,239	50,920	150,000	150,000	150,000	-	-	99,080	34%
TOTAL REVENUE	293,167	579,248	347,203	1,713,164	5,085,900	5,103,844	5,098,448	(5,396)	12,548	3,385,284	34%

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	Sep	Oct	Nov	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	83,855	83,705	78,829	330,165	1,250,265	965,203	965,203	-	285,062	635,038	34%	
1103 Teacher - Substitute Pay	-	-	-	-	19,497	19,497	19,497	-	-	19,497	0%	
1148 Teacher - Special Ed	18,140	12,998	12,200	51,051	163,780	149,906	149,906	-	13,874	98,855	34%	
1150 Teacher - Custom 1	25,279	25,569	25,141	100,796	-	275,055	275,055	-	(275,055)	174,259	37%	
1200 Certificated Pupil Support Salaries	19,031	20,261	17,940	87,549	227,280	227,280	227,280	-	-	139,731	39%	
1300 Certificated Supervisor & Administrator Salaries	45,577	45,577	45,577	225,381	545,720	545,720	545,720	-	-	320,339	41%	
SUBTOTAL - Certificated Salaries	191,882	188,110	179,686	794,942	2,206,542	2,182,660	2,182,660	-	23,882	1,387,718	36%	
Classified Salaries												
2100 Classified Instructional Aide Salaries	6,354	6,743	4,866	23,659	82,212	82,212	82,212	-	-	58,553	29%	
2300 Classified Supervisor & Administrator Salaries	-	-	5,100	12,315	61,200	45,653	45,653	-	15,547	33,338	27%	
2400 Classified Clerical & Office Salaries	10,844	12,097	8,327	52,605	145,600	145,600	145,600	-	-	92,995	36%	
SUBTOTAL - Classified Salaries	17,198	18,841	18,293	88,579	289,012	273,465	273,465	-	15,547	184,886	32%	
Employee Benefits												
3100 STRS	23,686	24,214	23,298	101,702	308,786	304,930	304,930	-	3,857	203,227	33%	
3300 OASDI-Medicare-Alternative	6,720	6,301	6,020	27,460	72,367	70,831	70,831	-	1,536	43,371	39%	
3400 Health & Welfare Benefits	19,889	19,068	19,994	109,355	207,007	223,388	223,388	-	(16,381)	114,033	49%	
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	1,170	-	3,088	3,088	-	(3,088)	1,918	38%	
SUBTOTAL - Employee Benefits	59,450	49,857	49,586	248,569	653,263	667,602	667,602	-	(14,340)	419,034	37%	
Books & Supplies												
4200 Books & Other Reference Materials	530	-	14	811	3,299	3,299	3,299	-	-	2,488	25%	
4300 Materials & Supplies	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	3,438	463	33,449	50,000	46,500	46,500	-	3,500	13,051	72%	
4325 Instructional Materials & Supplies	150	164	2,126	2,556	36,389	36,389	36,389	-	-	33,833	7%	
4410 Classroom Furniture, Equipment & Supplies	-	-	529	4,369	7,000	7,000	7,000	-	-	2,631	62%	
4420 Computers: individual items less than \$5k	2,037	558	-	41,242	56,728	56,728	56,728	-	-	15,486	73%	
4430 Non Classroom Related Furniture, Equipment & Supplies	609	707	369	1,685	6,835	6,835	6,835	-	-	5,150	25%	
4710 Student Food Services	1,463	-	-	1,463	100,038	100,038	100,038	-	-	98,576	1%	
SUBTOTAL - Books and Supplies	22,995	5,676	3,501	88,784	333,926	330,426	330,426	-	3,500	241,642	27%	
Services & Other Operating Expenses												
5200 Travel & Conferences	40	672	-	712	10,000	10,000	10,000	-	-	9,288	7%	
5300 Dues & Memberships	1,200	750	5,260	9,779	26,606	26,606	26,606	-	-	16,827	37%	
5400 Insurance	27,092	-	-	33,354	55,000	55,000	55,000	-	-	21,646	61%	
5515 Janitorial, Gardening Services & Supplies	1,280	3,162	1,990	8,992	91,800	91,800	91,800	-	-	82,808	10%	
5535 Utilities - All Utilities	915	27,063	-	52,790	180,000	180,000	180,000	-	-	127,210	29%	
5605 Equipment Leases	536	-	-	1,275	30,000	30,000	30,000	-	-	28,725	4%	
5610 Rent	-	32,068	-	120,326	208,946	208,946	224,276	(15,330)	(15,330)	103,950	54%	
5615 Repairs and Maintenance - Building	46,288	9,507	6,410	81,717	30,000	40,000	40,000	-	(10,000)	(41,717)	204%	
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	69	8,071	35	8,371	3,500	3,500	3,500	-	-	(4,871)	239%	
5812 Business Services	8,269	12,534	9,335	51,676	112,022	118,307	118,145	162	(6,123)	66,469	44%	
5815 Consultants - Instructional	-	820	1,140	1,960	49,578	9,578	9,578	-	40,000	7,618	20%	

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	Sep	Oct	Nov	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	-	300	-	300	10,000	10,000	10,000	-	-	9,700	3%
5824 District Oversight Fees	-	-	-	1,500	38,861	41,018	40,964	54	(2,103)	39,464	4%
5830 Field Trips Expenses	-	-	-	-	81,303	81,303	81,303	-	-	81,303	0%
5839 Fundraising Expenses	75	116	50	954	10,000	10,000	10,000	-	-	9,046	10%
5843 Interest - Loans Less than 1 Year	-	-	-	-	2,064	2,064	2,064	-	-	2,064	0%
5845 Legal Fees	-	13,814	12,801	35,733	100,000	100,000	100,000	-	-	64,267	36%
5851 Marketing and Student Recruiting	195	6,388	3,996	10,629	20,000	20,000	30,000	(10,000)	(10,000)	19,371	35%
5857 Payroll Fees	341	343	384	1,781	3,500	3,500	3,500	-	-	1,719	51%
5861 Prior Yr Exp (not accrued)	15,110	7,378	-	26,295	-	26,295	26,295	-	(26,295)	-	100%
5863 Professional Development	17,211	884	11,683	35,154	40,000	40,000	40,000	-	-	4,846	88%
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	6,832	1,158	1,158	11,465	-	16,500	16,500	-	(16,500)	5,035	69%
5887 Technology Services	4,400	4,400	4,503	22,103	65,000	65,000	65,000	-	-	42,897	34%
5900 Communications	7,567	1,704	2,147	16,650	26,074	26,074	26,074	-	-	9,424	64%
SUBTOTAL - Services & Other Operating Exp.	137,420	131,131	60,891	533,516	1,232,366	1,293,685	1,318,800	(25,114)	(86,434)	785,283	40%
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	46	335	-	-	-	-	-	(335)	
7999 Uncategorized Expense	20	-	171	494	-	-	-	-	-	(494)	
SUBTOTAL - Other Outflows	20	289	217	829	-	-	-	-	-	(829)	
TOTAL EXPENSES	428,965	393,903	312,174	1,755,220	4,770,862	4,803,593	4,828,708	(25,114)	(57,845)	3,073,488	36%

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

	2020-21												Forecast	Remaining Balance
	Actuals & Forecast													
	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	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	972,836	928,785	960,649	1,119,526	989,639	900,175	764,920		
REVENUE														
LCFF Entitlement	-	442,488	247,560	342,468	320,853	320,852	342,467	437,810	223,184	193,980	171,706	171,706	3,946,386	731,314
Federal Revenue	-	-	-	174,008	-	7,130	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	23,435	209,693	56,569	81,048	9,960	42,960	32,218	134	573,595	11,706
Other Local Revenue	486	1,787	2,491	120	676	23,498	19,776	19,776	19,776	19,776	19,776	19,776	147,713	-
Fundraising & Grants	961	21,787	19,681	6,253	2,239	24,080	12,500	12,500	12,500	12,500	12,500	12,500	150,000	-
TOTAL REVENUE	13,046	480,500	293,167	579,248	347,203	585,252	433,095	552,916	267,202	299,185	237,982	205,898	5,098,448	803,754
EXPENSES														
Certificated Salaries	48,210	187,054	191,882	188,110	179,686	215,483	193,372	195,773	195,773	195,773	195,773	195,773	2,182,660	-
Classified Salaries	15,285	18,963	17,198	18,841	18,293	36,643	24,707	24,707	24,707	24,707	24,707	24,707	273,465	-
Employee Benefits	43,645	46,031	59,450	49,857	49,586	99,006	66,875	57,282	57,282	52,402	52,402	33,786	667,602	-
Books & Supplies	50,672	5,940	22,995	5,676	3,501	88,308	25,556	25,556	25,556	25,556	25,556	25,556	330,426	-
Services & Other Operating Expenses	103,368	100,706	137,420	131,131	60,891	117,913	113,727	113,727	116,778	113,219	97,806	93,223	1,318,800	18,889
Capital Outlay & Depreciation	-	-	-	-	-	27,877	4,646	4,646	4,646	4,646	4,646	4,646	55,754	-
Other Outflows	47,796	(47,492)	20	289	217	(829)	-	-	-	-	-	-	-	-
TOTAL EXPENSES	308,976	311,202	428,965	393,903	312,174	584,401	428,884	421,691	424,741	416,302	400,890	377,691	4,828,708	18,889
Operating Cash Inflow (Outflow)	(295,930)	169,299	(135,798)	185,344	35,029	852	4,211	131,225	(157,539)	(117,117)	(162,908)	(171,792)	269,740	784,865
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	-	-	-	-	-	27,877	4,646	4,646	4,646	4,646	4,646	4,646	-	-
Due To (From)	273,265	206,003	207	18,975	58,875	-	-	-	-	-	-	-	-	-
Expenses - Prior Year Accruals	(146,467)	-	-	-	-	-	-	-	-	-	-	-	-	-
Accounts Payable - Current Year	140,035	(133,863)	(6,407)	740	(3,977)	(94,818)	-	-	-	-	-	-	-	-
Summerholdback for Teachers	(61,958)	5,200	5,560	5,519	5,299	4,886	4,886	4,886	4,886	4,886	4,886	4,886	-	-
Loans Payable (Long Term)	-	-	-	(8,333)	(8,333)	16,666	-	-	-	-	-	-	-	-
Ending Cash	621,238	820,135	683,696	885,942	972,836	928,785	960,649	1,119,526	989,639	900,175	764,920	620,780		

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

	Jun FY2020	Nov FY2021
ASSETS		
Cash Balance	632,869	972,836
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	12,278
TOTAL ASSETS	1,487,645	1,238,603
LIABILITIES & EQUITY		
Accounts Payable	244,758	98,290
Current Loans and Other Payables	641,923	598,070
Long-Term Loans and Other Liabilities	100,006	83,340
Beginning Net Assets	350,574	500,959
Net Income (Loss) to Date	150,384	(42,056)
TOTAL LIABILITIES & EQUITY	1,487,645	1,238,603