

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

	Actual			YTD	Budget							
	Nov	Dec	Jan		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	320,853	320,853	186,524	1,860,744	3,886,053	3,946,386	3,946,386	-	60,333	2,085,642	47%	
Federal Revenue	416	303	7,245	181,972	78,323	280,754	263,104	(17,650)	184,781	81,132	69%	
Other State Revenues	23,464	35,169	47,720	212,226	822,404	537,835	536,485	(1,350)	(285,919)	324,259	40%	
Local Revenues	231	22,547	293,798	321,460	149,120	32,738	28,738	(4,000)	(120,382)	(292,722)	1119%	
Fundraising and Grants	2,239	3,901	-	54,821	150,000	150,000	70,000	(80,000)	(80,000)	15,179	78%	
Total Revenue	347,203	382,773	535,286	2,631,223	5,085,900	4,947,713	4,844,713	(103,000)	(241,187)	2,213,490	54%	
Expenses												
Compensation and Benefits	247,565	255,437	252,497	1,640,023	3,148,817	3,094,187	3,119,402	(25,216)	29,414	1,479,379	53%	
Books and Supplies	3,501	9,988	6,336	105,108	333,926	197,194	220,466	(23,272)	113,461	115,357	48%	
Services and Other Operating Expenditures	60,891	100,038	60,613	694,167	1,232,366	1,287,497	1,146,091	141,406	86,275	451,923	61%	
Depreciation	-	43,525	(9,835)	33,690	55,754	55,754	55,754	-	-	22,064	60%	
Other Outflows	217	752	83	1,665	-	-	-	-	-	(1,665)		
Total Expenses	312,174	409,739	309,694	2,474,653	4,770,862	4,634,631	4,541,712	92,918	229,150	2,067,059	54%	
Operating Income	35,029	(26,967)	225,592	156,569	315,038	313,082	303,000	(10,082)	(12,038)	146,431		
Fund Balance												
Beginning Balance (Unaudited)					500,958	500,959	500,959					
Operating Income					315,038	313,082	303,000					
Ending Fund Balance					815,996	814,040	803,959					
Fund Balance as a % of Expenses					17%	18%	18%					

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								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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REVENUE											
LCFF Entitlement											
8011 Charter Schools General Purpose Entitlement - State Aid	164,910	164,910	164,910	842,872	1,850,309	1,889,940	1,889,940	-	39,631	1,047,068	45%
8012 Education Protection Account Entitlement	-	-	21,614	43,229	86,458	87,337	87,337	-	879	44,108	49%
8096 Charter Schools in Lieu of Property Taxes	155,943	155,943	-	974,643	1,949,286	1,969,109	1,969,109	-	19,822	994,466	49%
SUBTOTAL - LCFF Entitlement	320,853	320,853	186,524	1,860,744	3,886,053	3,946,386	3,946,386	-	60,333	2,085,642	47%
Federal Revenue											
8181 Special Education - Entitlement	-	-	-	-	56,375	56,375	56,375	-	-	56,375	0%
8220 Child Nutrition Programs	416	303	-	719	21,948	21,390	3,740	(17,650)	(18,208)	3,021	19%
8290 CARES Act	-	-	-	174,008	-	202,989	202,989	-	202,989	28,981	86%
8299 All Other Federal Revenue	-	-	7,245	7,245	-	-	-	-	-	(7,245)	
SUBTOTAL - Federal Revenue	416	303	7,245	181,972	78,323	280,754	263,104	(17,650)	184,781	81,132	69%
Other State Revenue											
8381 Special Education - Entitlement (State)	23,435	23,435	23,435	143,213	270,181	272,929	272,929	-	2,748	129,716	52%
8382 Special Education Reimbursement (State)	-	-	-	-	213,053	128,766	128,766	-	(84,287)	128,766	0%
8520 Child Nutrition - State	29	21	-	50	1,652	1,610	260	(1,350)	(1,392)	210	19%
8550 Mandated Cost Reimbursements	-	11,713	-	11,713	11,713	11,713	11,713	-	-	0	100%
8560 State Lottery Revenue	-	-	24,285	24,285	89,850	89,852	89,852	-	1	65,567	27%
8590 CARES Act	-	-	-	32,965	235,954	32,965	32,965	-	(202,989)	-	100%
SUBTOTAL - Other State Revenue	23,464	35,169	47,720	212,226	822,404	537,835	536,485	(1,350)	(285,919)	324,259	40%
Local Revenue											
8634 Food Service Sales	-	-	-	216	55,340	4,000	-	(4,000)	(55,340)	(216)	
8660 Interest	-	-	-	-	4	4	4	-	-	4	0%
8693 Field Trips	-	-	-	-	65,042	-	-	-	(65,042)	-	
8699 All Other Local Revenue	-	125	796	5,483	28,734	28,734	28,734	-	-	23,251	19%
8999 Uncategorized Revenue	231	22,422	293,002	315,761	-	-	-	-	-	(315,761)	
SUBTOTAL - Local Revenue	231	22,547	293,798	321,460	149,120	32,738	28,738	(4,000)	(120,382)	(292,722)	1119%
Fundraising and Grants											
8802 8802 - Donations - Private (Foundation Grants)	-	-	-	20,000	75,000	75,000	20,000	(55,000)	(55,000)	-	100%
8803 8803 - Fundraising (school Site)	2,239	3,901	-	34,821	75,000	75,000	50,000	(25,000)	(25,000)	15,179	70%
SUBTOTAL - Fundraising and Grants	2,239	3,901	-	54,821	150,000	150,000	70,000	(80,000)	(80,000)	15,179	78%
TOTAL REVENUE	347,203	382,773	535,286	2,631,223	5,085,900	4,947,713	4,844,713	(103,000)	(241,187)	2,213,490	54%

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								Current Forecast	Current Forecast		
EXPENSES											
Compensation & Benefits											
Certificated Salaries											
1100 Teachers Salaries	78,829	85,195	75,929	491,289	1,250,265	949,524	949,524	-	300,741	458,235	52%
1101 Teacher - Bonus	-	-	-	-	-	-	12,000	(12,000)	(12,000)	12,000	0%
1103 Teacher - Substitute Pay	-	510	4,778	5,288	19,497	29,180	29,180	-	(9,683)	23,892	18%
1148 Teacher - Special Ed	12,200	13,524	14,016	78,591	163,780	142,488	142,488	-	21,292	63,897	55%
1150 Teacher - Custom 1	25,141	25,216	25,765	151,777	-	260,432	260,432	-	(260,432)	108,655	58%
1200 Certificated Pupil Support Salaries	17,940	17,940	17,940	123,429	227,280	227,280	317,280	(90,000)	(90,000)	193,851	39%
1300 Certificated Supervisor & Administrator Salaries	45,577	45,577	45,577	316,535	545,720	545,720	455,720	90,000	90,000	139,185	69%
SUBTOTAL - Certificated Salaries	179,686	187,960	184,005	1,166,908	2,206,542	2,154,624	2,166,624	(12,000)	39,918	999,716	54%
Classified Salaries											
2100 Classified Instructional Aide Salaries	4,866	5,280	5,095	34,034	82,212	82,212	82,212	-	-	48,178	41%
2300 Classified Supervisor & Administrator Salaries	5,100	5,100	5,100	22,515	61,200	45,653	45,653	-	15,547	23,138	49%
2400 Classified Clerical & Office Salaries	8,327	7,870	9,152	69,627	145,600	145,600	145,600	-	-	75,973	48%
SUBTOTAL - Classified Salaries	18,293	18,250	19,347	126,176	289,012	273,465	273,465	-	15,547	147,289	46%
Employee Benefits											
3100 STRS	23,298	24,134	22,476	148,311	308,786	305,912	321,580	(15,668)	(12,794)	173,269	46%
3300 OASDI-Medicare-Alternative	6,020	6,173	6,604	40,237	72,367	68,309	63,212	5,097	9,155	22,975	64%
3400 Health & Welfare Benefits	19,994	18,646	19,791	147,792	207,007	223,388	223,388	-	(16,381)	75,596	66%
3500 Unemployment Insurance	(0)	(0)	(0)	(0)	27,670	28,980	31,445	(2,464)	(3,775)	31,445	0%
3600 Workers Comp Insurance	-	-	-	8,882	37,433	36,421	36,601	(180)	832	27,720	24%
3900 Other Employee Benefits	274	274	274	1,718	-	3,088	3,088	-	(3,088)	1,370	56%
SUBTOTAL - Employee Benefits	49,586	49,226	49,145	346,939	653,263	666,098	679,314	(13,216)	(26,051)	332,374	51%
Books & Supplies											
4200 Books & Other Reference Materials	14	-	-	811	3,299	3,299	3,299	-	-	2,488	25%
4300 Materials & Supplies	-	1,588	4,277	9,073	70,000	35,000	35,000	-	35,000	25,927	26%
4315 Custodial Supplies	-	-	-	-	3,637	3,637	3,637	-	-	3,637	0%
4320 Educational Software	463	114	261	33,824	50,000	46,500	46,500	-	3,500	12,676	73%
4325 Instructional Materials & Supplies	2,126	-	427	2,984	36,389	18,195	18,195	-	18,195	15,211	16%
4410 Classroom Furniture, Equipment & Supplies	529	-	-	4,369	7,000	7,000	7,000	-	-	2,631	62%
4420 Computers: individual items less than \$5k	-	-	-	41,242	56,728	56,728	80,000	(23,272)	(23,272)	38,758	52%
4430 Non Classroom Related Furniture, Equipment & Supplies	369	164	-	1,849	6,835	6,835	6,835	-	-	4,986	27%
4710 Student Food Services	-	8,123	1,372	10,957	100,038	20,000	20,000	-	80,038	9,044	55%
SUBTOTAL - Books and Supplies	3,501	9,988	6,336	105,108	333,926	197,194	220,466	(23,272)	113,461	115,357	48%
Services & Other Operating Expenses											
5200 Travel & Conferences	-	-	-	712	10,000	5,000	2,000	3,000	8,000	1,288	36%
5300 Dues & Memberships	5,260	437	417	10,633	26,606	26,606	15,000	11,606	11,606	4,367	71%
5400 Insurance	-	1,681	-	35,035	55,000	55,000	55,000	-	-	19,965	64%
5515 Janitorial, Gardening Services & Supplies	1,990	2,940	4,020	15,952	91,800	91,800	50,000	41,800	41,800	34,048	32%
5535 Utilities - All Utilities	-	11,542	12,646	76,978	180,000	180,000	150,000	30,000	30,000	73,022	51%
5605 Equipment Leases	-	405	792	2,472	30,000	30,000	10,000	20,000	20,000	7,528	25%
5610 Rent	-	32,068	15,413	167,807	208,946	224,276	224,276	-	(15,330)	56,469	75%
5615 Repairs and Maintenance - Building	6,410	25,040	945	107,702	30,000	90,000	90,000	-	(60,000)	(17,702)	120%
5631 Other Space Rental	-	-	-	-	20,000	20,000	5,000	15,000	15,000	5,000	0%
5803 Accounting Fees	-	-	-	-	8,316	8,316	8,316	-	-	8,316	0%
5809 Banking Fees	35	(7,939)	365	797	3,500	3,500	3,500	-	-	2,703	23%
5812 Business Services	9,335	9,335	9,335	70,346	112,022	118,145	118,145	-	(6,123)	47,799	60%

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									Current Forecast	Current Forecast		
5815 Consultants - Instructional	1,140	320	2,624	4,904	49,578	9,578	9,578	-	40,000	4,674	51%	
5820 Consultants - Non Instructional - Custom 1	-	-	-	300	10,000	10,000	10,000	-	-	9,700	3%	
5824 District Oversight Fees	-	-	53	1,553	38,861	40,964	40,964	-	(2,103)	39,411	4%	
5830 Field Trips Expenses	-	-	-	-	81,303	5,000	5,000	-	76,303	5,000	0%	
5839 Fundraising Expenses	50	54	51	1,059	10,000	10,000	10,000	-	-	8,941	11%	
5843 Interest - Loans Less than 1 Year	-	-	-	-	2,064	2,064	2,064	-	-	2,064	0%	
5845 Legal Fees	12,801	13,165	562	49,460	100,000	100,000	100,000	-	-	50,540	49%	
5851 Marketing and Student Recruiting	3,996	3,987	5,818	20,433	20,000	30,000	30,000	-	(10,000)	9,567	68%	
5857 Payroll Fees	384	347	340	2,468	3,500	3,500	3,500	-	-	1,032	71%	
5861 Prior Yr Exp (not accrued)	-	-	-	26,295	-	26,295	26,295	-	(26,295)	-	100%	
5863 Professional Development	11,683	-	484	35,638	40,000	40,000	40,000	-	-	4,362	89%	
5869 Special Education Contract Instructors	-	-	-	-	-	40,000	20,000	20,000	(20,000)	20,000	0%	
5872 Special Education Encroachment	-	-	-	-	9,797	9,879	9,879	-	(82)	9,879	0%	
5881 Student Information System	1,158	1,158	1,158	13,782	-	16,500	16,500	-	(16,500)	2,718	84%	
5887 Technology Services	4,503	4,580	4,400	31,083	65,000	65,000	65,000	-	-	33,917	48%	
5900 Communications	2,147	916	1,191	18,758	26,074	26,074	26,074	-	-	7,316	72%	
SUBTOTAL - Services & Other Operating Exp.	60,891	100,038	60,613	694,167	1,232,366	1,287,497	1,146,091	141,406	86,275	451,923	61%	
Capital Outlay & Depreciation												
6900 Depreciation	-	43,525	(9,835)	33,690	55,754	55,754	55,754	-	-	22,064	60%	
SUBTOTAL - Capital Outlay & Depreciation	-	43,525	(9,835)	33,690	55,754	55,754	55,754	-	-	22,064	60%	
Other Outflows												
7438 Long term debt - Interest	46	35	38	408	-	-	-	-	-	(408)		
7999 Uncategorized Expense	171	717	45	1,257	-	-	-	-	-	(1,257)		
SUBTOTAL - Other Outflows	217	752	83	1,665	-	-	-	-	-	(1,665)		
TOTAL EXPENSES	312,174	409,739	309,694	2,474,653	4,770,862	4,634,631	4,541,712	92,918	229,150	2,067,059	54%	

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

	2020-21												Forecast	Remaining Balance
	Actuals & Forecast													
	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Feb Forecast	Mar Forecast	Apr Forecast	May Forecast	Jun Forecast		
Beginning Cash	632,869	621,238	820,135	683,696	885,942	972,836	1,004,368	1,223,161	1,115,721	1,025,580	942,984	814,501		
REVENUE														
LCFF Entitlement	-	442,488	247,560	342,468	320,853	320,853	186,524	593,753	222,677	193,785	171,512	171,512	3,946,386	732,404
Federal Revenue	-	-	-	174,008	416	303	7,245	(6,094)	312	28,499	312	312	263,104	57,792
Other State Revenue	11,599	14,439	23,435	56,400	23,464	35,169	47,720	230,717	42,847	42,847	32,105	22	536,485	(24,279)
Other Local Revenue	486	1,787	2,491	120	231	22,547	293,798	(304,044)	2,831	2,831	2,831	2,831	28,738	-
Fundraising & Grants	961	21,787	19,681	6,253	2,239	3,901	-	(8,155)	5,833	5,833	5,833	5,833	70,000	-
TOTAL REVENUE	13,046	480,500	293,167	579,248	347,203	382,773	535,286	506,177	274,499	273,796	212,593	180,509	4,844,713	765,917
EXPENSES														
Certificated Salaries	48,210	187,054	191,882	188,110	179,686	187,960	184,005	228,269	192,619	192,888	192,970	192,970	2,166,624	-
Classified Salaries	15,285	18,963	17,198	18,841	18,293	18,250	19,347	48,461	24,707	24,707	24,707	24,707	273,465	-
Employee Benefits	43,645	46,031	59,450	49,857	49,586	49,226	49,145	134,950	57,722	52,763	52,777	34,162	679,314	-
Books & Supplies	50,672	5,940	22,995	5,676	3,501	9,988	6,336	66,571	12,196	12,196	12,196	12,196	220,466	-
Services & Other Operating Expenses	103,368	100,706	137,420	131,131	60,891	100,038	60,613	78,152	100,242	96,683	81,270	76,687	1,146,091	18,889
Capital Outlay & Depreciation	-	-	-	-	-	43,525	(9,835)	3,479	4,646	4,646	4,646	4,646	55,754	-
Other Outflows	47,796	(47,492)	20	289	217	752	83	(1,665)	-	-	-	-	-	-
TOTAL EXPENSES	308,976	311,202	428,965	393,903	312,174	409,739	309,694	558,219	392,132	383,884	368,567	345,368	4,541,712	18,889
Operating Cash Inflow (Outflow)	(295,930)	169,299	(135,798)	185,344	35,029	(26,967)	225,592	(52,042)	(117,633)	(110,088)	(155,974)	(164,859)	303,000	747,028
Revenues - Prior Year Accruals	-	-	-	-	-	-	-	36,241	18,121	18,121	18,121	18,121	-	-
Accounts Receivable - Current Year	-	-	-	-	-	-	-	521	-	-	-	-	-	-
Other Assets	79,424	(47,741)	-	-	-	(333)	(333)	(35)	-	-	-	-	-	-
Fixed Assets	-	-	-	-	-	43,525	(9,835)	3,479	4,646	4,646	4,646	4,646	-	-
Due To (From)	273,265	206,003	207	18,975	58,875	18,203	2,187	-	-	-	-	-	-	-
Expenses - Prior Year Accruals	(146,467)	-	-	-	-	-	965	(965)	-	-	-	-	-	-
Accounts Payable - Current Year	140,035	(133,863)	(6,407)	740	(3,977)	-	4,547	(99,365)	-	-	-	-	-	-
Summerholdback for Teachers	(61,958)	5,200	5,560	5,519	5,299	5,437	4,967	4,725	4,725	4,725	4,725	4,725	-	-
Loans Payable (Current)	-	-	-	-	-	-	(579,965)	-	-	-	-	-	-	-
Loans Payable (Long Term)	-	-	-	(8,333)	(8,333)	(8,333)	570,667	-	-	-	-	-	-	-
Ending Cash	621,238	820,135	683,696	885,942	972,836	1,004,368	1,223,161	1,115,721	1,025,580	942,984	814,501	677,134		

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

	Jun FY2020	Jan FY2021
ASSETS		
Cash Balance	632,869	1,223,161
Accounts Receivable	109,245	109,245
Other Current Assets	2,515	2,480
Prepays	33,065	2,082
Fixed Assets, Net	140,347	106,657
Due From Others	569,603	(8,113)
TOTAL ASSETS	1,487,645	1,435,513
LIABILITIES & EQUITY		
Accounts Payable	244,758	99,255
Current Loans and Other Payables	641,923	33,056
Long-Term Loans and Other Liabilities	100,006	645,674
Beginning Net Assets	350,574	500,958
Net Income (Loss) to Date	150,384	156,569
TOTAL LIABILITIES & EQUITY	1,487,645	1,435,513