

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

	Actual			YTD	Budget						
	Dec	Jan	Feb		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	320,853	342,467	169,836	2,186,523	3,886,053	3,946,386	3,946,530	144	60,477	1,760,008	55%
Federal Revenue	303	7,245	-	181,972	78,323	263,104	263,104	-	184,781	81,132	69%
Other State Revenues	35,169	47,720	-	212,226	822,404	536,485	536,496	12	(285,908)	324,270	40%
Local Revenues	22,547	1,406	275,219	304,287	149,120	28,738	28,738	-	(120,382)	(275,549)	1059%
Fundraising and Grants	3,901	-	11,980	66,801	150,000	70,000	70,000	-	(80,000)	3,199	95%
Total Revenue	382,773	398,837	457,035	2,951,808	5,085,900	4,844,713	4,844,868	156	(241,032)	1,893,060	61%
Expenses											
Compensation and Benefits	255,437	252,497	251,461	1,891,484	3,148,817	3,119,402	3,059,523	59,880	89,294	1,168,039	62%
Books and Supplies	9,988	6,336	2,489	107,597	333,926	220,466	220,466	-	113,461	112,868	49%
Services and Other Operating Expenditures	100,038	32,888	391,912	1,058,354	1,232,366	1,146,091	1,136,094	9,996	96,271	77,740	93%
Depreciation	43,525	(9,835)	4,813	38,503	55,754	55,754	55,754	-	-	17,251	69%
Other Outflows	752	83	82	1,747	-	-	-	-	-	(1,747)	
Total Expenses	409,739	281,969	650,756	3,097,684	4,770,862	4,541,712	4,471,837	69,876	299,025	1,374,152	69%
Operating Income	(26,967)	116,868	(193,721)	(145,876)	315,038	303,000	373,032	70,031	57,994	518,908	
Fund Balance											
Beginning Balance (Unaudited)					500,958	500,959	500,959				
Operating Income					315,038	303,000	373,032				
Ending Fund Balance					815,996	803,959	873,990				
Fund Balance as a % of Expenses					17%	18%	20%				

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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	81.20	0.02	(5.77)		
7-8					197.88	191.02	191.00	(0.02)	(6.88)		
9-12					147.44	164.48	164.50	0.02	17.06		
Total ADA					432.29	436.69	436.70	0.01	4.41		

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	Dec	Jan	Feb		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	164,910	164,910	164,910	1,007,782	1,850,309	1,889,940	1,777,873	(112,066)	(72,435)	770,092	57%
8012 Education Protection Account Entitlement	-	21,614	-	43,229	86,458	87,337	87,340	3	882	44,111	49%
8019 State Aid - Prior Years	-	-	4,926	4,926	-	-	-	-	-	(4,926)	
8096 Charter Schools in Lieu of Property Taxes	155,943	155,943	-	1,130,586	1,949,286	1,969,109	2,081,317	112,208	132,030	950,731	54%
SUBTOTAL - LCFF Entitlement	320,853	342,467	169,836	2,186,523	3,886,053	3,946,386	3,946,530	144	60,477	1,760,008	55%
Federal Revenue											
8181 Special Education - Entitlement	-	-	-	-	56,375	56,375	56,375	-	-	56,375	0%
8220 Child Nutrition Programs	303	-	-	719	21,948	3,740	3,740	-	(18,208)	3,021	19%
8290 CARES Act	-	7,245	-	181,253	-	202,989	202,989	-	202,989	21,736	89%
SUBTOTAL - Federal Revenue	303	7,245	-	181,972	78,323	263,104	263,104	-	184,781	81,132	69%
Other State Revenue											
8381 Special Education - Entitlement (State)	23,435	23,435	-	143,213	270,181	272,929	272,938	9	2,756	129,725	52%
8382 Special Education Reimbursement (State)	-	-	-	-	213,053	128,766	128,766	-	(84,287)	128,766	0%
8520 Child Nutrition - State	21	-	-	50	1,652	260	260	-	(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	89,855	3	4	65,570	27%
8590 CARES Act	-	-	-	32,965	235,954	32,965	32,965	-	(202,989)	-	100%
SUBTOTAL - Other State Revenue	35,169	47,720	-	212,226	822,404	536,485	536,496	12	(285,908)	324,270	40%
Local Revenue											
8634 Food Service Sales	-	-	100	316	55,340	-	-	-	(55,340)	(316)	
8660 Interest	-	-	-	-	4	4	4	-	-	4	0%
8693 Field Trips	-	-	-	-	65,042	-	-	-	(65,042)	-	
8699 All Other Local Revenue	125	796	235	5,718	28,734	28,734	28,734	-	-	23,016	20%
8999 Uncategorized Revenue	22,422	610	274,884	298,254	-	-	-	-	-	(298,254)	
SUBTOTAL - Local Revenue	22,547	1,406	275,219	304,287	149,120	28,738	28,738	-	(120,382)	(275,549)	1059%
Fundraising and Grants											
8802 8802 - Donations - Private (Foundation Grants)	-	-	-	20,000	75,000	20,000	20,000	-	(55,000)	-	100%
8803 8803 - Fundraising (school Site)	3,901	-	11,980	46,801	75,000	50,000	50,000	-	(25,000)	3,199	94%
SUBTOTAL - Fundraising and Grants	3,901	-	11,980	66,801	150,000	70,000	70,000	-	(80,000)	3,199	95%
TOTAL REVENUE	382,773	398,837	457,035	2,951,808	5,085,900	4,844,713	4,844,868	156	(241,032)	1,893,060	61%

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	Dec	Jan	Feb	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	85,195	75,929	73,058	564,347	1,250,265	949,524	909,524	40,000	340,741	345,177	62%	
1101 Teacher - Bonus	-	-	-	-	-	12,000	12,000	-	(12,000)	12,000	0%	
1103 Teacher - Substitute Pay	510	4,778	3,488	8,777	19,497	29,180	29,180	-	(9,683)	20,403	30%	
1148 Teacher - Special Ed	13,524	14,016	14,041	92,632	163,780	142,488	142,488	-	21,292	49,856	65%	
1150 Teacher - Custom 1	25,216	25,765	24,926	176,703	-	260,432	260,432	-	(260,432)	83,729	68%	
1200 Certificated Pupil Support Salaries	17,940	17,940	17,940	141,369	227,280	317,280	317,280	-	(90,000)	175,911	45%	
1300 Certificated Supervisor & Administrator Salaries	45,577	45,577	45,577	362,111	545,720	455,720	455,720	-	90,000	93,609	79%	
SUBTOTAL - Certificated Salaries	187,960	184,005	179,030	1,345,938	2,206,542	2,166,624	2,126,624	40,000	79,918	780,685	63%	
Classified Salaries												
2100 Classified Instructional Aide Salaries	5,280	5,095	7,288	41,322	82,212	82,212	82,212	-	-	40,890	50%	
2300 Classified Supervisor & Administrator Salaries	5,100	5,100	5,100	27,615	61,200	45,653	45,653	-	15,547	18,038	60%	
2400 Classified Clerical & Office Salaries	7,870	9,152	9,651	79,278	145,600	145,600	134,626	10,974	10,974	55,349	59%	
SUBTOTAL - Classified Salaries	18,250	19,347	22,038	148,214	289,012	273,465	262,491	10,974	26,521	114,277	56%	
Employee Benefits												
3100 STRS	24,134	22,476	26,597	174,908	308,786	321,580	315,120	6,460	(6,334)	140,212	56%	
3300 OASDI-Medicare-Alternative	6,173	6,604	4,697	44,934	72,367	63,212	61,792	1,419	10,574	16,859	73%	
3400 Health & Welfare Benefits	18,646	19,791	19,024	166,816	207,007	223,388	223,388	-	(16,381)	56,571	75%	
3500 Unemployment Insurance	(0)	(0)	-	(0)	27,670	31,445	31,183	262	(3,513)	31,183	0%	
3600 Workers Comp Insurance	-	-	-	8,882	37,433	36,601	35,837	765	1,597	26,955	25%	
3900 Other Employee Benefits	274	274	74	1,792	-	3,088	3,088	-	(3,088)	1,296	58%	
SUBTOTAL - Employee Benefits	49,226	49,145	50,392	397,331	653,263	679,314	670,408	8,906	(17,145)	273,077	59%	
Books & Supplies												
4200 Books & Other Reference Materials	-	-	-	811	3,299	3,299	3,299	-	-	2,488	25%	
4300 Materials & Supplies	1,588	4,277	1,123	10,196	70,000	35,000	35,000	-	35,000	24,804	29%	
4315 Custodial Supplies	-	-	-	-	3,637	3,637	3,637	-	-	3,637	0%	
4320 Educational Software	114	261	135	33,958	50,000	46,500	46,500	-	3,500	12,542	73%	
4325 Instructional Materials & Supplies	-	427	-	2,984	36,389	18,195	18,195	-	18,195	15,211	16%	
4410 Classroom Furniture, Equipment & Supplies	-	-	-	4,369	7,000	7,000	7,000	-	-	2,631	62%	
4420 Computers: individual items less than \$5k	-	-	-	41,242	56,728	80,000	80,000	-	(23,272)	38,758	52%	
4430 Non Classroom Related Furniture, Equipment & Supplies	164	-	104	1,953	6,835	6,835	6,835	-	-	4,882	29%	
4710 Student Food Services	8,123	1,372	1,128	12,084	100,038	20,000	20,000	-	80,038	7,916	60%	
SUBTOTAL - Books and Supplies	9,988	6,336	2,489	107,597	333,926	220,466	220,466	-	113,461	112,868	49%	
Services & Other Operating Expenses												
5200 Travel & Conferences	-	-	-	712	10,000	2,000	2,000	-	8,000	1,288	36%	
5300 Dues & Memberships	437	417	935	11,568	26,606	15,000	15,000	-	11,606	3,432	77%	
5400 Insurance	1,681	-	-	35,035	55,000	55,000	55,000	-	-	19,965	64%	
5515 Janitorial, Gardening Services & Supplies	2,940	4,020	2,580	18,532	91,800	50,000	50,000	-	41,800	31,468	37%	
5535 Utilities - All Utilities	11,542	12,646	1,187	78,165	180,000	150,000	150,000	-	30,000	71,835	52%	
5605 Equipment Leases	405	792	361	2,834	30,000	10,000	10,000	-	20,000	7,166	28%	
5610 Rent	32,068	15,413	365,204	533,011	208,946	224,276	224,276	-	(15,330)	(308,735)	238%	
5615 Repairs and Maintenance - Building	25,040	(26,780)	526	80,503	30,000	90,000	90,000	-	(60,000)	9,497	89%	
5631 Other Space Rental	-	-	-	-	20,000	5,000	5,000	-	15,000	5,000	0%	
5803 Accounting Fees	-	-	-	-	8,316	8,316	8,316	-	-	8,316	0%	
5809 Banking Fees	(7,939)	365	35	832	3,500	3,500	3,500	-	-	2,668	24%	
5812 Business Services	9,335	9,335	9,335	79,681	112,022	118,145	118,147	(2)	(6,126)	38,466	67%	

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	Actual			YTD	Budget							
	Dec	Jan	Feb		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		
5815 Consultants - Instructional	320	320	480	3,080	49,578	9,578	9,578	-	40,000	6,498	32%	
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	40,965	(1)	(2,105)	39,413	4%	
5830 Field Trips Expenses	-	-	35	35	81,303	5,000	5,000	-	76,303	4,965	1%	
5839 Fundraising Expenses	54	51	79	1,138	10,000	10,000	10,000	-	-	8,862	11%	
5843 Interest - Loans Less than 1 Year	-	-	-	-	2,064	2,064	2,064	-	-	2,064	0%	
5845 Legal Fees	13,165	562	969	50,428	100,000	100,000	100,000	-	-	49,572	50%	
5851 Marketing and Student Recruiting	3,987	5,818	206	20,639	20,000	30,000	30,000	-	(10,000)	9,361	69%	
5857 Payroll Fees	347	340	743	3,211	3,500	3,500	3,500	-	-	289	92%	
5861 Prior Yr Exp (not accrued)	-	-	-	26,295	-	26,295	26,295	-	(26,295)	-	100%	
5863 Professional Development	-	484	178	35,816	40,000	40,000	40,000	-	-	4,184	90%	
5869 Special Education Contract Instructors	-	2,304	2,304	4,608	-	20,000	20,000	-	(20,000)	15,392	23%	
5872 Special Education Encroachment	-	-	-	-	9,797	9,879	9,879	(0)	(83)	9,879	0%	
5881 Student Information System	1,158	1,158	1,158	14,940	-	16,500	16,500	-	(16,500)	1,560	91%	
5887 Technology Services	4,580	4,400	4,651	35,734	65,000	65,000	55,000	10,000	10,000	19,266	65%	
5900 Communications	916	1,191	884	19,641	26,074	26,074	26,074	-	-	6,433	75%	
5915 Postage and Delivery	-	-	63	63	-	-	-	-	-	(63)		
SUBTOTAL - Services & Other Operating Exp.	100,038	32,888	391,912	1,058,354	1,232,366	1,146,091	1,136,094	9,996	96,271	77,740	93%	
Capital Outlay & Depreciation												
6900 Depreciation	43,525	(9,835)	4,813	38,503	55,754	55,754	55,754	-	-	17,251	69%	
SUBTOTAL - Capital Outlay & Depreciation	43,525	(9,835)	4,813	38,503	55,754	55,754	55,754	-	-	17,251	69%	
Other Outflows												
7438 Long term debt - Interest	35	38	82	490	-	-	-	-	-	(490)		
7999 Uncategorized Expense	717	45	-	1,257	-	-	-	-	-	(1,257)		
SUBTOTAL - Other Outflows	752	83	82	1,747	-	-	-	-	-	(1,747)		
TOTAL EXPENSES	409,739	281,969	650,756	3,097,684	4,770,862	4,541,712	4,471,837	69,876	299,025	1,374,152	69%	

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

	2020-21												Forecast	Remaining Balance
	Actuals & Forecast													
	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Feb Actuals	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	1,368,132	1,101,492	1,045,458	942,113		
REVENUE														
LCFF Entitlement	-	442,488	247,560	342,468	320,853	320,853	342,467	169,836	506,833	220,064	196,366	195,873	3,946,530	640,871
Federal Revenue	-	-	-	174,008	416	303	7,245	-	1,463	28,499	312	312	263,104	50,547
Other State Revenue	11,599	14,439	23,435	56,400	23,464	35,169	47,720	-	273,564	42,847	32,105	22	536,496	(24,268)
Other Local Revenue	486	1,787	2,491	120	231	22,547	1,406	275,219	(283,933)	2,795	2,795	2,795	28,738	-
Fundraising & Grants	961	21,787	19,681	6,253	2,239	3,901	-	11,980	(14,301)	5,833	5,833	5,833	70,000	-
TOTAL REVENUE	13,046	480,500	293,167	579,248	347,203	382,773	398,837	457,035	483,625	300,039	237,411	204,835	4,844,868	667,151
EXPENSES														
Certificated Salaries	48,210	187,054	191,882	188,110	179,686	187,960	184,005	179,030	210,890	189,877	189,959	189,959	2,126,624	-
Classified Salaries	15,285	18,963	17,198	18,841	18,293	18,250	19,347	22,038	40,839	24,480	24,480	24,480	262,491	-
Employee Benefits	43,645	46,031	59,450	49,857	49,586	49,226	49,145	50,392	135,191	52,158	52,172	33,556	670,408	-
Books & Supplies	50,672	5,940	22,995	5,676	3,501	9,988	6,336	2,489	73,232	13,212	13,212	13,212	220,466	-
Services & Other Operating Expenses	103,368	100,706	137,420	131,131	60,891	100,038	32,888	391,912	(203,316)	99,192	83,779	79,196	1,136,094	18,889
Capital Outlay & Depreciation	-	-	-	-	-	43,525	(9,835)	4,813	3,313	4,646	4,646	4,646	55,754	-
Other Outflows	47,796	(47,492)	20	289	217	752	83	82	(1,747)	-	-	-	-	-
TOTAL EXPENSES	308,976	311,202	428,965	393,903	312,174	409,739	281,969	650,756	258,402	383,565	368,248	345,049	4,471,837	18,889
Operating Cash Inflow (Outflow)	(295,930)	169,299	(135,798)	185,344	35,029	(26,967)	116,868	(193,721)	225,223	(83,526)	(130,837)	(140,214)	373,032	648,262
Revenues - Prior Year Accruals	-	-	-	-	-	-	108,724	(8,953)	(45,409)	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)	4,813	3,313	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	4,027	(4,992)	-	-	-	-	-
Accounts Payable - Current Year	140,035	(133,863)	(6,407)	740	(3,977)	-	4,547	830	(100,195)	-	-	-	-	-
Summerholdback for Teachers	(61,958)	5,200	5,560	5,519	5,299	5,437	4,967	4,850	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	(16,666)	-	-	-	-	-	-
Other Liabilities	-	-	-	-	-	-	-	349,791	(349,791)	-	-	-	-	-
Ending Cash	621,238	820,135	683,696	885,942	972,836	1,004,368	1,223,161	1,368,132	1,101,492	1,045,458	942,113	829,390		

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

	Jun FY2020	Feb FY2021
ASSETS		
Cash Balance	632,869	1,368,132
Accounts Receivable	109,245	9,474
Other Current Assets	2,515	2,480
Prepays	33,065	2,082
Fixed Assets, Net	140,347	101,845
Due From Others	569,603	(8,113)
TOTAL ASSETS	1,487,645	1,475,901
LIABILITIES & EQUITY		
Accounts Payable	244,758	103,282
Current Loans and Other Payables	641,923	388,528
Long-Term Loans and Other Liabilities	100,006	629,008
Beginning Net Assets	350,574	500,959
Net Income (Loss) to Date	150,384	(145,876)
TOTAL LIABILITIES & EQUITY	1,487,645	1,475,901