

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

	Actual			YTD	Budget						
	Jan	Feb	Mar		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	342,467	169,836	594,445	2,780,968	3,886,053	3,946,530	3,951,456	4,926	65,403	1,170,488	70%
Federal Revenue	7,245	-	282	182,254	78,323	263,104	271,216	8,112	192,893	88,962	67%
Other State Revenues	47,720	-	85,195	297,421	822,404	536,496	690,714	154,218	(131,690)	393,293	43%
Local Revenues	1,406	275,219	(273,407)	30,880	149,120	28,738	28,738	-	(120,382)	(2,142)	107%
Fundraising and Grants	-	11,980	1,102	67,903	150,000	70,000	70,000	-	(80,000)	2,097	97%
Total Revenue	398,837	457,035	407,617	3,359,426	5,085,900	4,844,868	5,012,124	167,256	(73,776)	1,652,699	67%
Expenses											
Compensation and Benefits	252,497	251,461	263,898	2,155,382	3,148,817	3,059,523	3,059,522	0	89,294	904,141	70%
Books and Supplies	6,336	2,489	11,177	122,274	333,926	220,466	226,904	(6,438)	107,022	104,630	54%
Services and Other Operating Expenditures	33,221	391,912	156,925	1,212,445	1,232,366	1,136,094	1,729,334	(593,239)	(496,968)	516,889	70%
Depreciation	(9,835)	4,813	4,813	43,315	55,754	55,754	55,754	-	-	12,438	78%
Other Outflows	83	82	-	1,747	-	-	-	-	-	(1,747)	
Total Expenses	282,302	650,756	436,813	3,535,163	4,770,862	4,471,837	5,071,514	(599,678)	(300,652)	1,536,351	70%
Operating Income	116,535	(193,721)	(29,196)	(175,737)	315,038	373,032	(59,390)	(432,422)	(374,428)	116,347	
Fund Balance											
Beginning Balance (Unaudited)					500,958	500,959	500,959				
Operating Income					315,038	373,032	(59,390)				
Ending Fund Balance					815,996	873,990	441,569				
Fund Balance as a % of Expenses					17%	20%	9%				

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

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REVENUE											
LCFF Entitlement											
8011 Charter Schools General Purpose Entitlement - State Aid	164,910	164,910	80,793	1,088,575	1,850,309	1,777,873	1,777,873	-	(72,435)	689,299	61%
8012 Education Protection Account Entitlement	21,614	-	-	43,229	86,458	87,340	87,340	-	882	44,111	49%
8019 State Aid - Prior Years	-	4,926	-	4,926	-	-	4,926	4,926	4,926	-	100%
8096 Charter Schools in Lieu of Property Taxes	155,943	-	513,652	1,644,238	1,949,286	2,081,317	2,081,317	-	132,030	437,079	79%
SUBTOTAL - LCFF Entitlement	342,467	169,836	594,445	2,780,968	3,886,053	3,946,530	3,951,456	4,926	65,403	1,170,488	70%
Federal Revenue											
8181 Special Education - Entitlement	-	-	-	-	56,375	56,375	56,375	-	-	56,375	0%
8220 Child Nutrition Programs	-	-	282	1,001	21,948	3,740	3,740	-	(18,208)	2,739	27%
8290 CARES Act	7,245	-	-	181,253	-	202,989	202,989	-	202,989	21,736	89%
8292 Title II	-	-	-	-	-	-	8,112	8,112	8,112	8,112	0%
SUBTOTAL - Federal Revenue	7,245	-	282	182,254	78,323	263,104	271,216	8,112	192,893	88,962	67%
Other State Revenue											
8381 Special Education - Entitlement (State)	23,435	-	18,614	161,827	270,181	272,938	272,938	-	2,756	111,111	59%
8382 Special Education Reimbursement (State)	-	-	66,545	66,545	213,053	128,766	152,909	24,143	(60,144)	86,364	44%
8520 Child Nutrition - State	-	-	36	87	1,652	260	260	-	(1,392)	173	33%
8550 Mandated Cost Reimbursements	-	-	-	11,713	11,713	11,713	11,713	-	-	0	100%
8560 State Lottery Revenue	24,285	-	-	24,285	89,850	89,855	89,855	-	4	65,570	27%
8590 CARES Act	-	-	-	32,965	235,954	32,965	163,040	130,075	(72,914)	130,075	20%
SUBTOTAL - Other State Revenue	47,720	-	85,195	297,421	822,404	536,496	690,714	154,218	(131,690)	393,293	43%
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	796	235	1,093	6,811	28,734	28,734	28,734	-	-	21,923	24%
8701 8701 - Student Production/Event Revenue	-	-	829	829	-	-	-	-	-	(829)	
8999 Uncategorized Revenue	610	274,884	(275,330)	22,924	-	-	-	-	-	(22,924)	
SUBTOTAL - Local Revenue	1,406	275,219	(273,407)	30,880	149,120	28,738	28,738	-	(120,382)	(2,142)	107%
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)	-	11,980	1,102	47,903	75,000	50,000	50,000	-	(25,000)	2,097	96%
SUBTOTAL - Fundraising and Grants	-	11,980	1,102	67,903	150,000	70,000	70,000	-	(80,000)	2,097	97%
TOTAL REVENUE	398,837	457,035	407,617	3,359,426	5,085,900	4,844,868	5,012,124	167,256	(73,776)	1,652,699	67%

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	Jan	Feb	Mar	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	75,929	73,058	74,950	639,297	1,250,265	909,524	909,524	-	340,741	270,227	70%	
1101 Teacher - Bonus	-	-	-	-	-	12,000	12,000	-	(12,000)	12,000	0%	
1103 Teacher - Substitute Pay	4,778	3,488	-	8,777	19,497	29,180	29,180	-	(9,683)	20,403	30%	
1148 Teacher - Special Ed	14,016	14,041	14,955	107,587	163,780	142,488	142,487	0	21,293	34,901	76%	
1150 Teacher - Custom 1	25,765	24,926	26,382	203,085	-	260,432	260,432	-	(260,432)	57,347	78%	
1200 Certificated Pupil Support Salaries	17,940	17,940	17,940	159,309	227,280	317,280	317,280	-	(90,000)	157,971	50%	
1300 Certificated Supervisor & Administrator Salaries	45,577	45,577	45,577	407,688	545,720	455,720	455,720	-	90,000	48,032	89%	
SUBTOTAL - Certificated Salaries	184,005	179,030	179,803	1,525,742	2,206,542	2,126,624	2,126,623	0	79,919	600,882	72%	
Classified Salaries												
2100 Classified Instructional Aide Salaries	5,095	7,288	10,570	51,892	82,212	82,212	82,212	-	-	30,320	63%	
2300 Classified Supervisor & Administrator Salaries	5,100	5,100	5,150	32,765	61,200	45,653	45,653	-	15,547	12,888	72%	
2400 Classified Clerical & Office Salaries	9,152	9,651	13,307	92,585	145,600	134,626	134,626	-	10,974	42,041	69%	
2999 Payroll Temporary Holding Account	-	-	3,582	3,582	-	-	-	-	-	(3,582)		
SUBTOTAL - Classified Salaries	19,347	22,038	32,610	180,824	289,012	262,491	262,491	-	26,521	81,668	69%	
Employee Benefits												
3100 STRS	22,476	26,597	26,599	201,507	308,786	315,120	315,120	0	(6,334)	113,613	64%	
3300 OASDI-Medicare-Alternative	6,604	4,697	5,603	50,537	72,367	61,792	61,792	0	10,574	11,255	82%	
3400 Health & Welfare Benefits	19,791	19,024	19,209	186,025	207,007	223,388	223,388	-	(16,381)	37,362	83%	
3500 Unemployment Insurance	(0)	-	-	(0)	27,670	31,183	31,183	-	(3,513)	31,183	0%	
3600 Workers Comp Insurance	-	-	-	8,882	37,433	35,837	35,837	0	1,597	26,955	25%	
3900 Other Employee Benefits	274	74	74	1,866	-	3,088	3,088	-	(3,088)	1,222	60%	
SUBTOTAL - Employee Benefits	49,145	50,392	51,485	448,816	653,263	670,408	670,408	0	(17,145)	221,591	67%	
Books & Supplies												
4200 Books & Other Reference Materials	-	-	38	849	3,299	3,299	3,299	-	-	2,450	26%	
4300 Materials & Supplies	4,277	1,123	2,355	12,551	70,000	35,000	35,000	-	35,000	22,449	36%	
4315 Custodial Supplies	-	-	125	125	3,637	3,637	3,637	-	-	3,512	3%	
4320 Educational Software	261	135	3,239	40,696	50,000	46,500	46,500	-	3,500	5,804	88%	
4325 Instructional Materials & Supplies	427	-	645	3,628	36,389	18,195	18,195	-	18,195	14,566	20%	
4410 Classroom Furniture, Equipment & Supplies	-	-	2,576	6,945	7,000	7,000	7,000	-	-	55	99%	
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	-	104	-	1,953	6,835	6,835	13,273	(6,438)	(6,438)	11,320	15%	
4710 Student Food Services	1,372	1,128	2,200	14,284	100,038	20,000	20,000	-	80,038	5,716	71%	
SUBTOTAL - Books and Supplies	6,336	2,489	11,177	122,274	333,926	220,466	226,904	(6,438)	107,022	104,630	54%	
Services & Other Operating Expenses												
5200 Travel & Conferences	-	-	525	1,237	10,000	2,000	2,000	-	8,000	763	62%	
5300 Dues & Memberships	750	935	750	12,982	26,606	15,000	15,000	-	11,606	2,018	87%	
5400 Insurance	-	-	16,749	51,785	55,000	55,000	55,000	-	-	3,215	94%	
5515 Janitorial, Gardening Services & Supplies	4,020	2,580	1,280	19,812	91,800	50,000	35,000	15,000	56,800	15,188	57%	
5535 Utilities - All Utilities	12,646	1,187	4,042	82,206	180,000	150,000	120,000	30,000	60,000	37,794	69%	
5605 Equipment Leases	792	361	466	3,300	30,000	10,000	10,000	-	20,000	6,700	33%	
5610 Rent	15,413	365,204	85,885	618,896	208,946	224,276	856,056	(631,779)	(647,110)	237,160	72%	
5615 Repairs and Maintenance - Building	(26,780)	526	4,427	84,930	30,000	90,000	91,547	(1,547)	(61,547)	6,617	93%	
5631 Other Space Rental	-	-	-	-	20,000	5,000	5,000	-	15,000	5,000	0%	
5803 Accounting Fees	-	-	-	6,800	8,316	8,316	8,316	-	-	1,516	82%	
5809 Banking Fees	365	35	35	867	3,500	3,500	1,500	2,000	2,000	633	58%	

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	Jan	Feb	Mar	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		
5812 Business Services	9,335	9,335	9,335	89,016	112,022	118,147	122,445	(4,298)	(10,423)	33,428	73%
5815 Consultants - Instructional	320	480	640	3,720	49,578	9,578	9,578	-	40,000	5,858	39%
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	40,965	41,015	(49)	(2,154)	39,462	4%
5830 Field Trips Expenses	-	35	-	35	81,303	5,000	1,000	4,000	80,303	965	4%
5839 Fundraising Expenses	51	79	55	1,193	10,000	10,000	1,500	8,500	8,500	307	80%
5843 Interest - Loans Less than 1 Year	-	-	-	-	2,064	2,064	2,064	-	-	2,064	0%
5845 Legal Fees	562	969	154	43,782	100,000	100,000	100,000	-	-	56,218	44%
5851 Marketing and Student Recruiting	5,818	206	2,385	23,024	20,000	30,000	30,000	-	(10,000)	6,976	77%
5857 Payroll Fees	340	743	373	3,584	3,500	3,500	4,750	(1,250)	(1,250)	1,166	75%
5861 Prior Yr Exp (not accrued)	-	-	-	26,295	-	26,295	26,295	-	(26,295)	-	100%
5863 Professional Development	484	178	13,500	49,316	40,000	40,000	49,316	(9,316)	(9,316)	-	100%
5869 Special Education Contract Instructors	2,304	2,304	3,983	8,591	-	20,000	20,000	-	(20,000)	11,410	43%
5872 Special Education Encroachment	-	-	-	-	9,797	9,879	9,879	-	(83)	9,879	0%
5881 Student Information System	1,158	1,158	2,133	13,575	-	16,500	16,500	-	(16,500)	2,925	82%
5887 Technology Services	4,400	4,651	9,019	44,753	65,000	55,000	59,500	(4,500)	5,500	14,747	75%
5900 Communications	1,191	884	1,190	20,831	26,074	26,074	26,074	-	-	5,243	80%
5915 Postage and Delivery	-	63	-	63	-	-	-	-	-	(63)	
SUBTOTAL - Services & Other Operating Exp.	33,221	391,912	156,925	1,212,445	1,232,366	1,136,094	1,729,334	(593,239)	(496,968)	516,889	70%
Capital Outlay & Depreciation											
6900 Depreciation	(9,835)	4,813	4,813	43,315	55,754	55,754	55,754	-	-	12,438	78%
SUBTOTAL - Capital Outlay & Depreciation	(9,835)	4,813	4,813	43,315	55,754	55,754	55,754	-	-	12,438	78%
Other Outflows											
7438 Long term debt - Interest	38	82	-	490	-	-	-	-	-	(490)	
7999 Uncategorized Expense	45	-	-	1,257	-	-	-	-	-	(1,257)	
SUBTOTAL - Other Outflows	83	82	-	1,747	-	-	-	-	-	(1,747)	
TOTAL EXPENSES	282,302	650,756	436,813	3,535,163	4,770,862	4,471,837	5,071,514	(599,678)	(300,652)	1,536,351	70%

Contra Costa School of the Perforr
Monthly Cash Forecast
As of Mar 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 Actuals	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	1,431,172	907,517	890,509		
REVENUE														
LCFF Entitlement	-	442,488	247,560	342,468	320,853	320,853	342,467	169,836	594,445	137,378	196,366	200,799	3,951,456	635,945
Federal Revenue	-	-	-	174,008	416	303	7,245	-	282	33,736	2,340	312	271,216	52,575
Other State Revenue	11,599	14,439	23,435	56,400	23,464	35,169	47,720	-	85,195	11,888	238,122	13,163	690,714	130,119
Other Local Revenue	486	1,787	2,491	120	231	22,547	1,406	275,219	(273,407)	(7,679)	2,769	2,769	28,738	-
Fundraising & Grants	961	21,787	19,681	6,253	2,239	3,901	-	11,980	1,102	699	699	699	70,000	-
TOTAL REVENUE	13,046	480,500	293,167	579,248	347,203	382,773	398,837	457,035	407,617	176,022	440,295	217,742	5,012,124	818,640
EXPENSES														
Certificated Salaries	48,210	187,054	191,882	188,110	179,686	187,960	184,005	179,030	179,803	200,239	200,321	200,321	2,126,623	-
Classified Salaries	15,285	18,963	17,198	18,841	18,293	18,250	19,347	22,038	32,610	24,834	28,417	28,417	262,491	-
Employee Benefits	43,645	46,031	59,450	49,857	49,586	49,226	49,145	50,392	51,485	80,060	80,074	61,458	670,408	-
Books & Supplies	50,672	5,940	26,493	5,676	3,501	9,988	6,336	2,489	11,177	75,356	14,637	14,637	226,904	-
Services & Other Operating Expenses	103,368	100,706	133,921	131,131	60,891	100,371	33,221	391,912	156,925	181,361	156,701	152,118	1,729,334	26,709
Capital Outlay & Depreciation	-	-	-	-	-	43,525	(9,835)	4,813	4,813	3,146	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	410,072	282,302	650,756	436,813	563,250	484,796	461,597	5,071,514	26,709
Operating Cash Inflow (Outflow)	(295,930)	169,299	(135,798)	185,344	35,029	(27,299)	116,535	(193,721)	(29,196)	(387,228)	(44,501)	(243,855)	(59,390)	791,931
Revenues - Prior Year Accruals	-	-	-	-	-	-	108,724	(8,953)	8,843	(36,131)	18,121	18,121		
Accounts Receivable - Current Year	-	-	-	-	-	-	-	-	-	521	-	-		
Other Assets	79,424	(47,741)	-	-	-	-	-	-	-	(35)	-	-		
Fixed Assets	-	-	-	-	-	43,525	(9,835)	4,813	4,813	3,146	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	(805)	(4,187)	-	-		
Accounts Payable - Current Year	140,035	(133,863)	(6,407)	740	(3,977)	-	4,547	830	4,271	(104,466)	-	-		
Summerholdback for Teachers	(61,958)	5,200	5,560	5,519	5,299	5,437	4,967	4,850	4,642	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	70,472	-	-	-		
Ending Cash	621,238	820,135	683,696	885,942	972,836	1,004,368	1,223,161	1,368,132	1,431,172	907,517	890,509	674,146		

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

	Jun FY2020	Mar FY2021
ASSETS		
Cash Balance	632,869	1,431,172
Accounts Receivable	109,245	632
Other Current Assets	2,515	2,480
Prepays	33,065	1,417
Fixed Assets, Net	140,347	97,032
Due From Others	569,603	(8,113)
TOTAL ASSETS	1,487,645	1,524,619
LIABILITIES & EQUITY		
Accounts Payable	244,758	105,313
Current Loans and Other Payables	641,923	465,077
Long-Term Loans and Other Liabilities	100,006	629,008
Beginning Net Assets	350,574	500,958
Net Income (Loss) to Date	150,384	(175,737)
TOTAL LIABILITIES & EQUITY	1,487,645	1,524,619