

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

	Actual			YTD	Budget							
	Feb	Mar	Apr		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	169,836	594,445	61,221	2,842,189	3,886,053	3,951,456	3,951,456	-	65,403	1,109,267	72%	
Federal Revenue	-	282	5,626	187,880	78,323	271,216	853,219	582,003	774,896	665,339	22%	
Other State Revenues	-	85,195	29,525	326,946	822,404	690,714	690,714	-	(131,690)	363,768	47%	
Local Revenues	275,219	(273,407)	149,960	180,840	149,120	28,738	29,883	1,145	(119,237)	(150,957)	605%	
Fundraising and Grants	11,980	1,102	1,295	69,198	150,000	70,000	70,000	-	(80,000)	802	99%	
Total Revenue	457,035	407,617	247,627	3,607,053	5,085,900	5,012,124	5,595,273	583,148	509,373	1,988,220	64%	
Expenses												
Compensation and Benefits	251,461	273,846	259,899	2,425,229	3,148,817	3,059,522	3,059,522	-	89,294	634,294	79%	
Books and Supplies	2,489	11,177	59,328	181,602	333,926	226,904	196,711	30,193	137,215	15,109	92%	
Services and Other Operating Expenditures	391,912	146,977	144,327	1,346,824	1,232,366	1,729,334	1,714,334	15,000	(481,969)	367,510	79%	
Depreciation	4,813	4,813	4,813	48,128	55,754	55,754	55,754	-	-	7,626	86%	
Other Outflows	82	-	1,888	3,635	-	-	-	-	-	(3,635)		
Total Expenses	650,756	436,813	470,256	4,005,419	4,770,862	5,071,514	5,026,322	45,193	(255,460)	1,020,903	80%	
Operating Income	(193,721)	(29,196)	(222,629)	(398,366)	315,038	(59,390)	568,951	628,341	253,913	967,317		
Fund Balance												
Beginning Balance (Unaudited)					500,958	500,959	500,959					
Operating Income					315,038	(59,390)	568,951					
Ending Fund Balance					815,996	441,569	1,069,909					
Fund Balance as a % of Expenses					17%	9%	21%					

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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	81.20	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	80,793	38,984	1,127,559	1,850,309	1,777,873	1,777,873	-	(72,435)	650,315	63%
8012 Education Protection Account Entitlement	-	-	22,237	65,466	86,458	87,340	87,340	-	882	21,874	75%
8019 State Aid - Prior Years	4,926	-	-	4,926	-	4,926	4,926	-	4,926	-	100%
8096 Charter Schools in Lieu of Property Taxes	-	513,652	-	1,644,238	1,949,286	2,081,317	2,081,317	-	132,030	437,079	79%
SUBTOTAL - LCFF Entitlement	169,836	594,445	61,221	2,842,189	3,886,053	3,951,456	3,951,456	-	65,403	1,109,267	72%
Federal Revenue											
8181 Special Education - Entitlement	-	-	-	-	56,375	56,375	59,694	3,319	3,319	59,694	0%
8220 Child Nutrition Programs	-	282	-	1,001	21,948	3,740	3,424	(316)	(18,524)	2,423	29%
8290 No Child Left Behind	-	-	-	-	-	202,989	-	(202,989)	-	-	-
8292 Title II	-	-	-	-	-	8,112	8,112	-	8,112	8,112	0%
8296 Other Federal Revenue	-	-	-	-	-	-	579,000	579,000	579,000	579,000	0%
8299 All Other Federal Revenue	-	-	5,626	186,879	-	-	202,989	202,989	202,989	16,110	92%
SUBTOTAL - Federal Revenue	-	282	5,626	187,880	78,323	271,216	853,219	582,003	774,896	665,339	22%
Other State Revenue											
8381 Special Education - Entitlement (State)	-	18,614	5,842	167,669	270,181	272,938	272,938	-	2,756	105,269	61%
8382 Special Education Reimbursement (State)	-	66,545	-	66,545	213,053	152,909	152,909	-	(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	-	-	23,683	47,968	89,850	89,855	89,855	-	4	41,887	53%
8590 CARES Act	-	-	-	32,965	235,954	163,040	163,040	-	(72,914)	130,075	20%
SUBTOTAL - Other State Revenue	-	85,195	29,525	326,946	822,404	690,714	690,714	-	(131,690)	363,768	47%
Local Revenue											
8634 Food Service Sales	100	-	-	316	55,340	-	316	316	(55,024)	-	100%
8660 Interest	-	-	-	-	4	4	4	-	-	4	0%
8693 Field Trips	-	-	-	-	65,042	-	-	-	(65,042)	-	-
8699 All Other Local Revenue	235	1,093	3,999	10,809	28,734	28,734	28,734	-	-	17,925	38%
8701 8701 - Student Production/Event Revenue	-	829	-	829	-	-	829	829	829	-	100%
8999 Uncategorized Revenue	274,884	(275,330)	145,961	168,885	-	-	-	-	-	(168,885)	-
SUBTOTAL - Local Revenue	275,219	(273,407)	149,960	180,840	149,120	28,738	29,883	1,145	(119,237)	(150,957)	605%
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	1,295	49,198	75,000	50,000	50,000	-	(25,000)	802	98%
SUBTOTAL - Fundraising and Grants	11,980	1,102	1,295	69,198	150,000	70,000	70,000	-	(80,000)	802	99%
TOTAL REVENUE	457,035	407,617	247,627	3,607,053	5,085,900	5,012,124	5,595,273	583,148	509,373	1,988,220	64%

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EXPENSES											
Compensation & Benefits											
Certificated Salaries											
1100 Teachers Salaries	73,058	74,950	79,375	718,672	1,250,265	909,524	909,524	-	340,741	190,852	79%
1101 Teacher - Bonus	-	-	-	-	-	12,000	12,000	-	(12,000)	12,000	0%
1103 Teacher - Substitute Pay	3,488	-	-	8,777	19,497	29,180	29,180	-	(9,683)	20,403	30%
1148 Teacher - Special Ed	14,041	14,955	14,016	121,603	163,780	142,487	142,487	-	21,293	20,885	85%
1150 Teacher - Custom 1	24,926	29,964	29,349	236,016	-	260,432	260,432	-	(260,432)	24,416	91%
1200 Certificated Pupil Support Salaries	17,940	17,940	17,940	177,249	227,280	317,280	317,280	-	(90,000)	140,031	56%
1300 Certificated Supervisor & Administrator Salaries	45,577	45,577	45,577	453,265	545,720	455,720	455,720	-	90,000	2,455	99%
SUBTOTAL - Certificated Salaries	179,030	183,386	186,257	1,715,581	2,206,542	2,126,623	2,126,623	-	79,919	411,042	81%
Classified Salaries											
2100 Classified Instructional Aide Salaries	7,288	10,570	9,668	61,560	82,212	82,212	82,212	-	-	20,652	75%
2300 Classified Supervisor & Administrator Salaries	5,100	5,150	5,100	37,865	61,200	45,653	45,653	-	15,547	7,788	83%
2400 Classified Clerical & Office Salaries	9,651	13,307	9,258	101,843	145,600	134,626	134,626	-	10,974	32,783	76%
SUBTOTAL - Classified Salaries	22,038	29,027	24,026	201,267	289,012	262,491	262,491	-	26,521	61,224	77%
Employee Benefits											
3100 STRS	26,597	26,599	26,917	228,424	308,786	315,120	315,120	-	(6,334)	86,696	72%
3300 OASDI-Medicare-Alternative	4,697	5,603	5,316	55,853	72,367	61,792	61,792	-	10,574	5,939	90%
3400 Health & Welfare Benefits	19,024	19,209	17,309	203,334	207,007	223,388	223,388	-	(16,381)	20,054	91%
3500 Unemployment Insurance	-	-	-	(0)	27,670	31,183	31,183	-	(3,513)	31,183	0%
3600 Workers Comp Insurance	-	9,948	-	18,829	37,433	35,837	35,837	-	1,597	17,007	53%
3900 Other Employee Benefits	74	74	74	1,940	-	3,088	3,088	-	(3,088)	1,148	63%
SUBTOTAL - Employee Benefits	50,392	61,433	49,616	508,380	653,263	670,408	670,408	-	(17,145)	162,027	76%
Books & Supplies											
4200 Books & Other Reference Materials	-	38	-	849	3,299	3,299	1,299	2,000	2,000	450	65%
4300 Materials & Supplies	1,123	2,355	2,199	14,751	70,000	35,000	20,000	15,000	50,000	5,249	74%
4315 Custodial Supplies	-	125	4	128	3,637	3,637	500	3,137	3,137	372	26%
4320 Educational Software	135	3,239	3,884	44,580	50,000	46,500	46,500	-	3,500	1,920	96%
4325 Instructional Materials & Supplies	-	645	99	3,728	36,389	18,195	7,000	11,195	29,389	3,272	53%
4410 Classroom Furniture, Equipment & Supplies	-	2,576	45	6,990	7,000	7,000	7,000	-	-	10	100%
4420 Computers: individual items less than \$5k	-	-	39,897	81,139	56,728	80,000	81,139	(1,139)	(24,411)	-	100%
4430 Non Classroom Related Furniture, Equipment & Supplies	104	-	11,920	13,873	6,835	13,273	13,273	-	(6,438)	(600)	105%
4710 Student Food Services	1,128	2,200	1,280	15,564	100,038	20,000	20,000	-	80,038	4,436	78%
SUBTOTAL - Books and Supplies	2,489	11,177	59,328	181,602	333,926	226,904	196,711	30,193	137,215	15,109	92%
Services & Other Operating Expenses											
5200 Travel & Conferences	-	525	-	1,237	10,000	2,000	2,000	-	8,000	763	62%
5300 Dues & Memberships	935	750	750	13,732	26,606	15,000	15,000	-	11,606	1,268	92%
5400 Insurance	-	6,802	5,398	47,235	55,000	55,000	55,000	-	-	7,765	86%
5515 Janitorial, Gardening Services & Supplies	2,580	1,280	10,865	30,677	91,800	35,000	45,000	(10,000)	46,800	14,323	68%
5535 Utilities - All Utilities	1,187	4,042	12,813	95,020	180,000	120,000	120,000	-	60,000	24,980	79%
5605 Equipment Leases	361	466	372	3,672	30,000	10,000	10,000	-	20,000	6,328	37%
5610 Rent	365,204	85,885	85,885	704,780	208,946	856,056	856,056	-	(647,110)	151,275	82%
5615 Repairs and Maintenance - Building	526	4,427	7,062	91,992	30,000	91,547	110,000	(18,453)	(80,000)	18,008	84%
5631 Other Space Rental	-	-	1,820	1,820	20,000	5,000	5,000	-	15,000	3,180	36%
5803 Accounting Fees	-	-	-	6,800	8,316	8,316	8,316	-	-	1,516	82%
5809 Banking Fees	35	35	35	902	3,500	1,500	1,500	-	2,000	598	60%
5812 Business Services	9,335	9,335	9,335	98,352	112,022	122,445	123,892	(1,448)	(11,871)	25,541	79%

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								Current Forecast	Current Forecast	Remaining	Spent
5815 Consultants - Instructional	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	-	-	-	1,553	38,861	41,015	41,015	-	(2,154)	39,462	4%
5830 Field Trips Expenses	35	-	-	35	81,303	1,000	1,000	-	80,303	965	4%
5839 Fundraising Expenses	79	55	53	1,246	10,000	1,500	1,500	-	8,500	254	83%
5843 Interest - Loans Less than 1 Year	-	-	-	-	2,064	2,064	2,064	-	-	2,064	0%
5845 Legal Fees	969	154	1,311	45,093	100,000	100,000	55,000	45,000	45,000	9,907	82%
5851 Marketing and Student Recruiting	206	2,385	1,019	24,043	20,000	30,000	30,000	-	(10,000)	5,957	80%
5857 Payroll Fees	743	373	366	3,950	3,500	4,750	4,750	-	(1,250)	800	83%
5861 Prior Yr Exp (not accrued)	-	-	-	26,295	-	26,295	26,295	-	(26,295)	-	100%
5863 Professional Development	178	13,500	-	49,316	40,000	49,316	49,316	-	(9,316)	-	100%
5869 Special Education Contract Instructors	2,304	3,983	-	8,591	-	20,000	20,000	-	(20,000)	11,410	43%
5872 Special Education Encroachment	-	-	-	-	9,797	9,879	9,979	(100)	(182)	9,979	0%
5881 Student Information System	1,158	2,133	1,533	15,108	-	16,500	16,500	-	(16,500)	1,392	92%
5887 Technology Services	4,651	9,019	4,808	49,561	65,000	59,500	59,500	-	5,500	9,939	83%
5900 Communications	884	1,190	902	21,733	26,074	26,074	26,074	-	-	4,341	83%
5915 Postage and Delivery	63	-	-	63	-	-	-	-	-	(63)	
SUBTOTAL - Services & Other Operating Exp.	391,912	146,977	144,327	1,346,824	1,232,366	1,729,334	1,714,334	15,000	(481,969)	367,510	79%
Capital Outlay & Depreciation											
6900 Depreciation	4,813	4,813	4,813	48,128	55,754	55,754	55,754	-	-	7,626	86%
SUBTOTAL - Capital Outlay & Depreciation	4,813	4,813	4,813	48,128	55,754	55,754	55,754	-	-	7,626	86%
Other Outflows											
7438 Long term debt - Interest	82	-	-	490	-	-	-	-	-	(490)	
7999 Uncategorized Expense	-	-	1,888	3,145	-	-	-	-	-	(3,145)	
SUBTOTAL - Other Outflows	82	-	1,888	3,635	-	-	-	-	-	(3,635)	
TOTAL EXPENSES	650,756	436,813	470,256	4,005,419	4,770,862	5,071,514	5,026,322	45,193	(255,460)	1,020,903	80%

Contra Costa School of the Perforr
Monthly Cash Forecast
As of Apr 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 Actuals	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	1,283,092	1,078,398		
REVENUE														
LCFF Entitlement	-	442,488	247,560	342,468	320,853	320,853	342,467	169,836	594,445	61,221	272,522	195,873	3,951,456	640,871
Federal Revenue	-	-	-	174,008	416	303	7,245	-	282	5,626	37,498	285	853,219	627,556
Other State Revenue	11,599	14,439	23,435	56,400	23,464	35,169	47,720	-	85,195	29,525	208,402	5,788	690,714	149,579
Other Local Revenue	486	1,787	2,491	120	231	22,547	1,406	275,219	(273,407)	149,960	(159,921)	8,964	29,883	-
Fundraising & Grants	961	21,787	19,681	6,253	2,239	3,901	-	11,980	1,102	1,295	401	401	70,000	-
TOTAL REVENUE	13,046	480,500	293,167	579,248	347,203	382,773	398,837	457,035	407,617	247,627	358,902	211,312	5,595,273	1,418,006
EXPENSES														
Certificated Salaries	48,210	187,054	191,882	188,110	179,686	187,960	184,005	179,030	183,386	186,257	205,521	205,521	2,126,623	-
Classified Salaries	15,285	18,963	17,198	18,841	18,293	18,250	19,347	22,038	29,027	24,026	30,612	30,612	262,491	-
Employee Benefits	43,645	46,031	59,450	49,857	49,586	49,226	49,145	50,392	61,433	49,616	90,321	71,706	670,408	-
Books & Supplies	50,672	5,940	26,493	5,676	3,501	9,988	6,336	2,489	11,177	59,328	6,544	8,565	196,711	-
Services & Other Operating Expenses	103,368	100,706	133,921	131,131	60,891	100,371	33,221	391,912	146,977	144,327	136,783	106,707	1,714,334	124,020
Capital Outlay & Depreciation	-	-	-	-	-	43,525	(9,835)	4,813	4,813	4,813	2,979	4,646	55,754	-
Other Outflows	47,796	(47,492)	20	289	217	752	83	82	-	1,888	(3,635)	-	-	-
TOTAL EXPENSES	308,976	311,202	428,965	393,903	312,174	410,072	282,302	650,756	436,813	470,256	469,126	427,758	5,026,322	124,020
Operating Cash Inflow (Outflow)	(295,930)	169,299	(135,798)	185,344	35,029	(27,299)	116,535	(193,721)	(29,196)	(222,629)	(110,223)	(216,446)	568,951	1,293,986
Revenues - Prior Year Accruals	-	-	-	-	-	-	108,724	(8,953)	8,843	110	-	-	-	-
Accounts Receivable - Current Year	-	-	-	-	-	-	-	-	-	-	521	-	-	-
Other Assets	79,424	(47,741)	-	-	-	-	-	-	-	-	(35)	-	-	-
Fixed Assets	-	-	-	-	-	43,525	(9,835)	4,813	4,813	4,813	2,979	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)	184	(4,371)	-	-	-
Accounts Payable - Current Year	140,035	(133,863)	(6,407)	740	(3,977)	-	4,547	830	4,271	(6,176)	(98,290)	-	-	-
Summerholdback for Teachers	(61,958)	5,200	5,560	5,519	5,299	5,437	4,967	4,850	4,642	5,145	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	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	1,283,092	1,078,398	871,324		

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

	Jun FY2020	Apr FY2021
ASSETS		
Cash Balance	632,869	1,283,092
Accounts Receivable	109,245	522
Other Current Assets	2,515	2,480
Prepays	33,065	1,417
Fixed Assets, Net	140,347	92,219
Due From Others	569,603	(8,113)
TOTAL ASSETS	1,487,645	1,371,616
LIABILITIES & EQUITY		
Accounts Payable	244,758	102,661
Current Loans and Other Payables	641,923	537,354
Long-Term Loans and Other Liabilities	100,006	629,008
Beginning Net Assets	350,574	500,958
Net Income (Loss) to Date	150,384	(398,366)
TOTAL LIABILITIES & EQUITY	1,487,645	1,371,616