

Contra Costa School of Performing Arts
Budget Summary
Six Year Budget, 2018-19 to 2023-24



SAC Code Description		2019-20	2020-21	2021-22	2022-23	2023-24
Revenue						
	State	3,964,067	3,845,317	4,279,388	4,627,473	5,027,915
	Federal	80,875	86,070	97,101	107,112	118,563
	Local	770,004	877,981	980,895	1,074,291	1,181,118
Total Revenue		\$ 4,814,946	\$ 4,809,367	\$ 5,357,384	\$ 5,808,876	\$ 6,327,596
Expenses						
1000	Certificated Salaries	1,765,397	1,776,497	1,909,557	2,046,399	2,187,136
2000	Classified Salaries	622,500	595,750	613,623	632,031	650,992
3000	Benefits	638,695	625,797	670,351	748,948	789,156
4000	Books and Supplies	234,100	333,926	374,379	411,276	452,692
5000	Services and Other Operating Expenses	1,263,370	1,338,307	1,621,898	1,849,061	2,129,392
6000	Depreciation	53,519	53,519	53,519	53,519	53,519
7000	Other Outgoing					
Total Expenses		\$ 4,577,581	\$ 4,723,796	\$ 5,243,325	\$ 5,741,234	\$ 6,262,886
Change in Net Assets		\$ 237,365	\$ 85,572	\$ 114,059	\$ 67,642	\$ 64,709
As a % of expenses		5.2%	1.8%	2.2%	1.2%	1.0%
Beginning Net Assets		\$ 350,573	\$ 587,938	\$ 673,509	\$ 787,568	\$ 855,210
Ending Net Assets		\$ 587,938	\$ 673,509	\$ 787,568	\$ 855,210	\$ 919,920
As a % of expenses		12.8%	14.3%	15.0%	14.9%	14.7%

Contra Costa School of Performing Arts
Student Input
Six Year Budget, 2018-19 to 2023-24



	2019-20	2020-21	2021-22	2022-23	2023-24
Enrollment By Grade	1%	4%	10%	8%	8%
Kindergarten	-	-	-	-	-
Grade 1	-	-	-	-	-
Grade 2	-	-	-	-	-
Grade 3	-	-	-	-	-
Grade 4	-	-	-	-	-
Grade 5	-	-	-	-	-
Grade 6	89	90	95	99	99
Grade 7	108	96	99	99	99
Grade 8	100	96	99	99	99
Grade 9	58	85	86	90	99
Grade 10	43	40	75	76	80
Grade 11	30	35	35	65	66
Grade 12	27	30	30	30	60
Other Enrollment (Grade 12+, etc.)	-	-			
Total Enrollment	455	472	519	558	602

	1%	4%	10%	8%	8%
Daily Attendance Rate	updated all years on 2/11				
Kindergarten					
Grade 1					
Grade 2					
Grade 3					
Grade 4					
Grade 5					
Grade 6	97.7%	95.0%	95.0%	95.0%	95.0%
Grade 7	93.3%	95.0%	95.0%	95.0%	95.0%
Grade 8	97.1%	95.0%	95.0%	95.0%	95.0%
Grade 9	89.2%	95.0%	95.0%	95.0%	95.0%
Grade 10	93.2%	95.0%	95.0%	95.0%	95.0%
Grade 11	96.3%	95.0%	95.0%	95.0%	95.0%
Grade 12	99.1%	95.0%	95.0%	95.0%	95.0%

Student Info

Other Enrollment (Grade 12+, etc.)					
Average Daily Attendance Rate	95.1%	95.0%	95.0%	95.0%	95.0%

Average Daily Attendance by Grade

Kindergarten					
Grade 1					
Grade 2					
Grade 3					
Grade 4					
Grade 5					
Grade 6	87.0	85.5	90.3	94.1	94.1
Grade 7	100.7	91.2	94.1	94.1	94.1
Grade 8	97.1	91.2	94.1	94.1	94.1
Grade 9	51.7	80.8	81.7	85.5	94.1
Grade 10	40.1	38.0	71.3	72.2	76.0
Grade 11	28.9	33.3	33.3	61.8	62.7
Grade 12	26.8	28.5	28.5	28.5	57.0
Other Enrollment (Grade 12+, etc.)					
Average Overall Daily Attendance	432.3	448.4	493.1	530.1	571.9

actual per grade shortened P2

Average Daily Attendance by Grade Range

ADA Grades K-3					
ADA Grades 4-6	87.0	85.5	90.3	94.1	94.1
ADA Grades 7-8	197.9	182.4	188.1	188.1	188.1
ADA Grades 9-12	147.4	180.5	214.7	248.0	289.8
Average Overall Daily Attendance	432.3	448.4	493.1	530.1	571.9

actual P2

Poverty and Free/Reduced Price Lunch

Poverty level, % of school's overall students	5.0%	5.0%	5.0%	5.0%	5.0%
Poverty level, number of students	23	24	26	28	31
Free lunch qualifying, % of school's overall students	10.0%	10.0%	10.0%	10.0%	10.0%
Reduced priced lunch qualifying, % of school's overall s	15.0%	15.0%	15.0%	15.0%	15.0%
Free/Reduced priced lunch, number of students	114	118	130	140	151

English Language Learners

Percentage of Students - ELL	3.0%	3.0%	3.0%	3.0%	3.0%
Number of Students	14	15	16	17	19

Contra Costa School of Performing Arts
Revenue
Six Year Budget, 2018-19 to 2023-24



SACS		2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
State		actual UA	052820				
8011	LCFF; state aid portion	1,788,053	1,823,316	1,632,314	1,830,777	1,994,383	2,186,574
8012	LCFF; EPA portion	84,538	86,458	89,680	98,610	106,020	114,380
8096	In-Lieu of Property Taxes, all grades	1,789,607	1,958,300	2,031,279	2,233,546	2,401,385	2,590,742
8019	Prior Year Income / Adjustments	(23,611)					
8520	State Child Nutrition program						
8560	Lottery	78,196	77,812	80,712	103,541	111,321	120,099
8550	Mandate Block Grant	77,595	10,180	11,332	12,914	14,364	16,120
8591	SB 740 Rent re-imburement program						
8590	All Other State Revenue / Clean Energy	74,990	8,000				
8599	Prior Year State Income	2,869					
State Revenue		\$ 3,872,236	\$ 3,964,067	\$ 3,845,317	\$ 4,279,388	\$ 4,627,473	\$ 5,027,915
Federal							
8181	Special Education, federal	58,527	58,875	62,657	70,687	77,975	86,311
8220	Federal Child Nutrition Programs		22,000	23,413	26,414	29,137	32,252
8290	All Other Federal Revenue, inc Facilities Incentive Grants program						
8291	Title I						
8292	Title II						
8293	Title III						
8295	Title V						
8299	Prior Year Federal Revenue						
Federal Revenue		\$ 58,527	\$ 80,875	\$ 86,070	\$ 97,101	\$ 107,112	\$ 118,563
Local							
8660	Interest	4	4	4	5	5	5
8662	Lease Restructure	315,079					
8784	All Other Transfers from Other Locations						
8785	CMO Management fee						
8792	SPED State / Other Transfers from County	490,336	461,000	490,613	553,492	610,556	675,827
8980	Student Lunch Revenue		52,000	55,340	62,433	68,870	76,232
8682	Foundation Grants / Donations	150,250	75,000	75,000	75,000	75,000	75,000
8699	All Other Local Revenue	13,641	27,000	28,734	32,417	35,759	39,582
8684	Student Production / Event Revenue	31,089	5,000	33,885	38,227	42,169	46,676
8685	School Site Fundraising	178,365	150,000	194,405	219,321	241,932	267,796
8688	In Kind Contributions						
8999	Revenue Suspense						
Local Revenue		\$ 1,178,763	\$ 770,004	\$ 877,981	\$ 980,895	\$ 1,074,291	\$ 1,181,118
Total Revenue		\$ 5,109,526	\$ 4,814,946	Page 4,809,367	\$ 5,357,384	\$ 5,808,876	\$ 6,327,596

Contra Costa School of Performing Arts
Expenses Summary
Six Year Budget, 2018-19 to 2023-24



SAC\SAC Code Description	2019-20	2020-21	2021-22	2022-23	2023-24
Certificated Salaries					
1100 Teachers' Salaries	992,150	992,000	1,096,760	1,204,663	1,315,803
1105 Teachers' Stipends / Bonus	50,000	55,000	60,000	65,000	70,000
1120 Substitute Expense	17,497	19,497	21,497	23,497	25,497
1200 Certificated Pupil Support Salaries	278,000	264,000	271,920	280,078	288,480
1300 Certificated Supervisor and Administrator Salaries	427,750	446,000	459,380	473,161	487,356
1305 Certificated Sup. and Admin. Stipends / Bonus	-	-	-	-	-
1900 Other Certificated Salaries	-	-	-	-	-
1910 Other Certificated Overtime	-	-	-	-	-
1000 Subtotal	\$ 1,765,397	\$ 1,776,497	\$ 1,909,557	\$ 2,046,399	\$ 2,187,136

Classified Salaries

2100 Instructional Aide Salaries	434,000	405,750	417,923	430,460	443,374
2110 Instructional Aide Overtime	-	-	-	-	-
2200 Classified Support Salaries (Maintenance / Food)	23,500	25,000	25,750	26,523	27,318
2210 Classified Support Overtime	-	-	-	-	-
2300 Classified Supervisor and Administrator Salaries	124,000	115,000	118,450	122,004	125,664
2400 Clerical, Technical, and Office Staff Salaries	41,000	50,000	51,500	53,045	54,636
2410 Clerical, Technical, and Office Staff Overtime	-	-	-	-	-
2900 Other Classified Salaries	-	-	-	-	-
2905 Other Stipends	-	-	-	-	-
2910 Other Classified Overtime	-	-	-	-	-
2000 Subtotal	\$ 622,500	\$ 595,750	\$ 613,623	\$ 632,031	\$ 650,992

Employee Benefits

3101 State Teachers' Retirement System, certificated personnel	291,899	274,873	305,911	370,398	395,872
3202 Public Employees' Retirement System, classified	-	-	-	-	-

Expenses Summary

3313	OASDI	38,595	40,347	41,153	41,976	42,816
3323	Medicare	34,371	34,115	34,797	35,493	36,203
3403	Health & Welfare Benefits	211,032	216,569	227,397	238,767	250,706
3503	State Unemployment Insurance	25,773	24,603	25,095	25,596	26,108
3603	Worker Compensation Insurance	35,556	35,291	35,997	36,717	37,451
3703	Other Post Employment Benefits	-	-	-	-	-
3903	Other Benefits	1,470		-	-	-
3000	Subtotal	\$ 638,695	\$ 625,797	\$ 670,351	\$ 748,948	\$ 789,156

Total Personnel Expenses

\$ 3,026,592	\$ 2,998,044	\$ 3,193,530	\$ 3,427,378	\$ 3,627,284
66%				

Books and Supplies

4100	Approved Textbooks and Core Curricula Materia	-	-	-	-	-
4200	Books and Other Reference Materials	3,100	3,299	3,711	4,082	4,505
4300	Materials and Supplies	60,000	70,000	78,741	86,605	95,583
4315	Classroom Materials and Supplies	25,000	36,389	40,932	45,020	49,687
4342	Athletic Materials	-	-	-	-	-
4381	Plant Maintenance Materials	1,000	3,637	4,091	4,500	4,966
4400	Office Equipment	13,000	13,835	15,563	17,117	18,891
4430	Student Equipment	8,000	56,728	63,811	70,184	77,460
4410	Software	30,000	50,000	55,000	60,000	65,000
4700	Food and Food Supplies	94,000	100,038	112,530	123,768	136,599
4000	Subtotal	\$ 234,100	\$ 333,926	\$ 374,379	\$ 411,276	\$ 452,692

Services and Other Operating Expenses

5200	Travel and Conferences	11,000	10,000	12,000	14,000	16,000
5210	Training and Development Expense	16,000	20,000	25,000	30,000	30,000
5300	Dues and Memberships	25,000	26,606	29,928	32,917	36,329
5400	Insurance	35,000	35,000	39,370	43,302	47,791
5500	Operation and Housekeeping Services/Supplies	90,000	91,800	103,263	113,576	125,350
5501	Utilities	170,000	180,000	185,000	190,000	195,000
5600	Space Rental/Leases Expense	306,509	353,033	553,033	703,033	903,033
5601	Building Maintenance	30,000	30,000	30,000	30,000	30,000
5602	Other Space Rental	13,000	20,000	22,497	24,744	27,309

Expenses Summary

5605	Equipment Rental/Lease Expense	20,000	30,000	30,000	30,000	30,000
5610	Equipment Repair	-	-	-	-	-
5800	Professional/Consulting Services and Operating Expenses	6,000	10,000	11,249	12,372	13,655
5803	Banking and Payroll Service Fees	14,618	7,000	7,500	8,000	8,500
5805	Legal Services	85,000	100,000	100,000	100,000	100,000
5806	Audit	30,000	8,316	9,355	10,289	11,355
5810	Educational Consultants	40,000	49,578	55,769	61,339	67,698
5811	Student Transportation	31,000	81,303	91,455	100,589	111,017
5815	Advertising / Recruiting	20,000	20,000	20,000	20,000	20,000
5820	Fundraising Expense	5,000	10,000	12,000	14,000	16,000
5873	Financial Services	120,000	125,000	140,608	154,651	170,683
5874	Personnel Services	45,000	1,000	1,125	1,237	1,365
5875	District Oversight Fee	38,681	37,533	42,219	46,436	51,250
5877	IT Services	85,000	65,000	70,000	75,000	80,000
5890	Interest Expense / Misc. Fees	1,000	1,064	1,197	1,317	1,453
5900	Communications	25,562	26,074	29,329	32,258	35,603
5000 Subtotal		\$ 1,263,370	\$ 1,338,307	\$ 1,621,898	\$ 1,849,061	\$ 2,129,392

Capital Outlay

6900	Depreciation Expense	53,519	53,519	53,519	53,519	53,519
6000 Subtotal		\$ 53,519	\$ 53,519	\$ 53,519	\$ 53,519	\$ 53,519

Other Outgoing

7440	Capital lease interest expense	-	-	-	-	-
7438	Debt Service - Interest	-	-	-	-	-
7000 Subtotal						

Total Non-Personnel Expenses **\$ 1,550,989 \$ 1,725,752 \$ 2,049,795 \$ 2,313,856 \$ 2,635,602**

Total Expenses **\$ 4,577,581 \$ 4,723,796 \$ 5,243,325 \$ 5,741,234 \$ 6,262,886**