

Contra Costa School of the Performing Arts
Multi-year Projection
As of Jan FY2021

	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Assumptions
	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	
SUMMARY							
Revenue							
LCFF Entitlement	3,946,386	4,680,978	5,205,674	5,828,881	5,997,599	6,282,374	
Federal Revenue	263,104	253,654	144,367	151,288	157,532	160,788	
Other State Revenues	536,485	594,085	628,112	665,411	680,678	697,713	
Local Revenues	28,738	193,069	208,164	224,552	235,071	248,585	
Fundraising and Grants	70,000	159,680	166,044	173,223	175,833	180,239	
Total Revenue	4,844,713	5,881,466	6,352,360	7,043,355	7,246,714	7,569,698	
Expenses							
Compensation and Benefits	3,119,402	3,711,924	3,945,917	4,192,460	4,525,788	4,712,073	
Books and Supplies	220,466	375,261	371,465	400,388	421,290	478,297	
Services and Other Operating Expenditures	1,146,091	1,615,719	1,807,010	2,046,628	2,251,560	2,309,985	
Depreciation	55,754	47,671	15,338	12,539	1,045	-	
Other Outflows	-	-	-	-	-	-	
Total Expenses	4,541,712	5,750,575	6,139,732	6,652,016	7,199,683	7,500,355	
Operating Income	303,000	130,891	212,629	391,339	47,031	69,343	
Fund Balance							
Beginning Balance (Unaudited)	500,959	803,959	934,849	1,147,478	1,538,817	1,585,848	
Audit Adjustment							
Beginning Balance (Audited)	500,959	803,959	934,849	1,147,478	1,538,817	1,585,848	
Operating Income	303,000	130,891	212,629	391,339	47,031	69,343	
Ending Fund Balance	803,959	934,849	1,147,478	1,538,817	1,585,848	1,655,191	
Total Revenue Per ADA	11,094	11,929	11,983	12,316	12,343	12,354	
Total Expenses Per ADA	10,400	11,663	11,582	11,631	12,263	12,240	
Operating Income Per ADA	694	265	401	684	80	113	
Fund Balance as a % of Expenses	18%	16%	19%	23%	22%	22%	

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Key Assumptions							
Enrollment Breakdown							
6	85	95	99	99	99	99	
7	103	99	99	99	99	99	
8	97	99	99	99	99	99	
9	77	86	90	99	99	99	
10	39	75	76	80	90	99	
11	35	35	65	66	72	80	
12	24	30	30	60	60	70	
Total Enrolled	460	519	558	602	618	645	
ADA %							
4-6	95.5%	95.0%	95.0%	95.0%	95.0%	95.0%	
7-8	95.5%	95.0%	95.0%	95.0%	95.0%	95.0%	
9-12	94.0%	95.0%	95.0%	95.0%	95.0%	95.0%	
Average ADA %	94.9%	95.0%	95.0%	95.0%	95.0%	95.0%	
ADA							
4-6	81	90	94	94	94	94	
7-8	191	188	188	188	188	188	
9-12	164	215	248	290	305	331	
Total ADA	437	493	530	572	587	613	
Demographic Information							
CALPADS Enrollment (for unduplicated % calc)	460	519	558	602	618	645	
# Unduplicated (CALPADS)	122	138	148	160	164	171	
# Free & Reduced Lunch (CALPADS)	-	-	-	-	-	-	
# ELL (CALPADS)	-	-	-	-	-	-	
New Students	9	59	39	44	16	27	
School Information							
FTE's	37.8	41.8	42.9	44.8	47.5	48.9	
Teachers	23	24	25	27	28	29	
Certificated Pay Increases		2%	2%	2%	2%	2%	
Classified Pay Increases		2%	2%	2%	2%	2%	
# of school days	-	-	-	-	-	-	
Default Expense Inflation Rate		0%	0%	0%	2%	2%	

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	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	
REVENUE							
LCFF Entitlement							
8011 Charter Schools General Purpose Entitlement - State Aid	1,889,940	2,359,102	2,709,322	3,135,684	3,232,822	3,396,806	
8012 Education Protection Account Entitlement	87,337	98,610	106,020	114,380	117,420	122,550	
8096 Charter Schools in Lieu of Property Taxes	1,969,109	2,223,266	2,390,332	2,578,817	2,647,357	2,763,018	
SUBTOTAL - LCFF Entitlement	3,946,386	4,680,978	5,205,674	5,828,881	5,997,599	6,282,374	
Federal Revenue							
8181 Special Education - Entitlement	56,375	57,500	64,875	69,750	75,250	77,250	
8220 Child Nutrition Programs	3,740	24,134	25,947	27,993	28,737	29,993	
8290 CARES Act	202,989	118,475	-	-	-	-	ESSER II Prelim Allocation (spend by 9/30/23) 118K
8291 Title I	-	35,433	35,433	35,433	35,433	35,433	
8292 Title II	-	8,112	8,112	8,112	8,112	8,112	
8294 Title IV	-	10,000	10,000	10,000	10,000	10,000	
SUBTOTAL - Federal Revenue	263,104	253,654	144,367	151,288	157,532	160,788	
Other State Revenue							
8381 Special Education - Entitlement (State)	272,929	312,781	336,285	362,802	372,444	388,716	
8382 Special Education Reimbursement (State)	128,766	164,526	164,526	164,526	164,526	164,526	
8520 Child Nutrition - State	260	1,817	1,953	2,107	2,163	2,258	
8550 Mandated Cost Reimbursements	11,713	12,482	15,168	17,108	19,517	20,276	
8560 State Lottery Revenue	89,852	102,479	110,180	118,868	122,027	121,937	
8590 CARES Act	32,965	-	-	-	-	-	
SUBTOTAL - Other State Revenue	536,485	594,085	628,112	665,411	680,678	697,713	
Local Revenue							
8634 Food Service Sales	-	60,894	65,470	70,632	73,887	78,580	
8660 Interest	4	4	4	4	4	4	
8693 Field Trips	-	73,438	78,956	85,182	87,446	91,266	80% of field trip expenses
8699 All Other Local Revenue	28,734	28,734	28,734	28,734	28,734	28,734	chromebook replacement, other fees
8701 8701 - Student Production/Event Revenue	-	30,000	35,000	40,000	45,000	50,000	
SUBTOTAL - Local Revenue	28,738	193,069	208,164	224,552	235,071	248,585	
Fundraising and Grants							
8802 8802 - Donations - Private (Foundation Grants)	20,000	75,000	75,000	75,000	75,000	75,000	
8803 8803 - Fundraising (school Site)	50,000	84,680	91,044	98,223	100,833	105,239	
SUBTOTAL - Fundraising and Grants	70,000	159,680	166,044	173,223	175,833	180,239	
TOTAL REVENUE	4,844,713	5,881,466	6,352,360	7,043,355	7,246,714	7,569,698	

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	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	
EXPENSES							
Compensation & Benefits							
Certificated Salaries							
1100 Teachers Salaries	949,524	1,172,571	1,267,389	1,370,996	1,397,416	1,451,933	
1101 Teacher - Bonus	12,000	7,000	6,000	600	21,200	14,000	
1103 Teacher - Substitute Pay	29,180	20,000	22,000	22,440	24,000	26,000	
1148 Teacher - Special Ed	142,488	197,590	201,542	205,573	330,296	336,902	
1150 Teacher - Custom 1	260,432	312,308	318,554	324,926	331,424	338,053	
1200 Certificated Pupil Support Salaries	317,280	367,485	374,835	402,836	410,892	419,110	
1300 Certificated Supervisor & Administrator Salaries	455,720	468,516	477,886	487,444	497,193	507,137	
SUBTOTAL - Certificated Salaries	2,166,624	2,545,470	2,668,207	2,814,814	3,012,422	3,093,135	
Classified Salaries							
2100 Classified Instructional Aide Salaries	82,212	117,782	120,137	122,540	159,112	197,104	
2300 Classified Supervisor & Administrator Salaries	45,653	62,424	63,672	64,946	66,245	67,570	
2400 Classified Clerical & Office Salaries	145,600	184,722	188,416	223,397	227,865	232,422	
SUBTOTAL - Classified Salaries	273,465	364,928	372,226	410,883	453,221	497,095	
Employee Benefits							
3100 STRS	321,580	402,257	476,839	503,159	538,659	548,153	
3300 OASDI-Medicare-Alternative	63,212	65,987	68,349	73,455	79,584	85,844	
3400 Health & Welfare Benefits	223,388	255,990	280,394	306,806	353,162	395,897	
3500 Unemployment Insurance	31,445	30,548	31,208	31,869	33,609	34,888	
3600 Workers Comp Insurance	36,601	43,656	45,606	48,385	51,985	53,853	
3900 Other Employee Benefits	3,088	3,088	3,088	3,088	3,147	3,206	
SUBTOTAL - Employee Benefits	679,314	801,527	905,485	966,763	1,060,145	1,121,843	
Books & Supplies							
4200 Books & Other Reference Materials	3,299	3,299	3,299	3,299	3,362	3,426	
4300 Materials & Supplies	35,000	99,035	109,974	121,675	130,899	141,991	
4315 Custodial Supplies	3,637	4,106	4,415	4,763	4,983	5,299	
4320 Educational Software	46,500	45,000	48,382	52,197	54,602	58,070	
4325 Instructional Materials & Supplies	18,195	41,086	44,173	47,656	49,853	53,019	
4410 Classroom Furniture, Equipment & Supplies	7,000	7,000	7,000	7,000	7,133	7,269	
4420 Computers: individual items less than \$5k	80,000	55,950	25,950	25,950	26,443	56,370	
4430 Non Classroom Related Furniture, Equipment & Supplies	6,835	6,835	6,835	6,835	6,965	7,097	
4710 Student Food Services	20,000	112,950	121,438	131,013	137,051	145,756	
SUBTOTAL - Books and Supplies	220,466	375,261	371,465	400,388	421,290	478,297	
Services & Other Operating Expenses							
5200 Travel & Conferences	2,000	10,000	10,300	10,609	10,927	11,255	
5300 Dues & Memberships	15,000	10,000	10,000	10,000	10,190	10,384	
5400 Insurance	55,000	63,962	70,831	78,709	83,225	89,467	
5515 Janitorial, Gardening Services & Supplies	50,000	94,554	97,391	100,312	103,322	106,421	
5535 Utilities - All Utilities	150,000	165,000	169,950	175,049	180,300	185,709	
5605 Equipment Leases	10,000	20,000	20,000	20,000	20,380	20,767	
5610 Rent	224,276	568,363	718,363	908,202	1,081,054	1,101,594	15K property tax
5615 Repairs and Maintenance - Building	90,000	30,000	30,900	31,827	32,782	33,765	
5631 Other Space Rental	5,000	20,600	21,218	21,855	22,510	23,185	
5803 Accounting Fees	8,316	8,565	8,822	9,087	9,360	9,641	
5809 Banking Fees	3,500	3,605	3,713	3,825	3,939	4,057	
5812 Business Services	118,145	139,764	143,699	147,855	148,198	148,540	
5815 Consultants - Instructional	9,578	9,865	10,161	10,466	10,780	11,104	

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	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	
5820 Consultants - Non Instructional - Custom 1	10,000	5,000	5,000	5,000	5,095	5,192	
5824 District Oversight Fees	40,964	48,310	53,557	59,789	62,644	66,791	
5830 Field Trips Expenses	5,000	91,797	98,695	106,477	111,384	118,459	
5839 Fundraising Expenses	10,000	10,000	10,000	10,000	10,190	10,384	
5843 Interest - Loans Less than 1 Year	2,064	2,064	2,064	2,064	2,103	2,143	
5845 Legal Fees	100,000	100,000	100,000	100,000	101,900	103,836	
5851 Marketing and Student Recruiting	30,000	20,000	20,000	20,000	20,380	20,767	
5857 Payroll Fees	3,500	3,605	3,713	3,825	3,939	4,057	
5861 Prior Yr Exp (not accrued)	26,295	-	-	-	-	-	
5863 Professional Development	40,000	25,000	25,000	30,000	30,570	31,151	
5869 Special Education Contract Instructors	20,000	41,200	42,436	43,709	45,020	46,371	
5872 Special Education Encroachment	9,879	11,108	12,035	12,977	13,686	14,515	
5881 Student Information System	16,500	16,500	16,500	16,500	16,814	17,133	
5887 Technology Services	65,000	70,000	75,000	80,000	81,520	83,069	
5900 Communications	26,074	26,856	27,662	28,492	29,347	30,227	
SUBTOTAL - Services & Other Operating Exp.	1,146,091	1,615,719	1,807,010	2,046,628	2,251,560	2,309,985	
Depreciation Expense							
6900 Depreciation	55,754	47,671	15,338	12,539	1,045	-	
SUBTOTAL - Depreciation Expense	55,754	47,671	15,338	12,539	1,045	-	
Other Outflows							
SUBTOTAL - Other Outflows	-	-	-	-	-	-	
TOTAL EXPENSES	4,541,712	5,750,575	6,139,732	6,652,016	7,199,683	7,500,355	

Contra Costa School of the Performing Arts

2020-21

As of Jan FY2021

	Year 1 2020-21	Year 2 2021-22	Year 3 2022-23	Year 4 2023-24	Year 5 2024-25
Revenues and related expenses					
Statewide LCFF Assumptions					
LCFF COLA	0.00%	3.84%	2.98%	3.05%	0.00%
TK-3 LCFF Base	7,702	7,998	8,236	8,487	8,487
4-6 LCFF Base	7,818	8,118	8,360	8,615	8,615
7-8 LCFF Base	8,050	8,359	8,608	8,871	8,871
9-12 LCFF Base	9,329	9,687	9,976	10,280	10,280
TK-3 Gr Span Adj	801	832	857	883	883
9-12 Gr Span Adj	243	252	259	267	267
School LCFF Assumptions					
LCFF per ADA	9,037	9,494	9,820	10,192	10,216
ILPT per ADA	4,509	4,509	4,509	4,509	4,509
Unduplicated Pupil % (3 year avg)	26.63%	27.27%	26.55%	26.56%	26.55%
District UPP	49.09%	49.09%	49.09%	49.09%	49.09%
Other Federal and State Revenues					
EDCOE SELPA Federal Rate	125.00	125.00	125.00	125.00	125.00
EDCOE SELPA State Rate	625.00	634.38	634.38	634.38	634.38
LAUSD SPED Federal Rate	203.72	203.72	203.72	203.72	203.72
LAUSD SPED State Rate	630.50	630.50	630.50	630.50	630.50
Other SELPA Fed	0	0.00	0.00	0.00	0.00
Other SELPA State	0	0.00	0.00	0.00	0.00
Mandated Cost Reimbursements: K-8	16.86	17.11	17.33	17.61	17.94
Mandated Cost Reimbursements: 9-12	46.87	47.57	48.18	48.96	49.89
One Time Funding	0.00	0.00	0.00	0.00	0.00
State Lottery Unrestricted	149.00	150.00	150.00	150.00	150.00
State Lottery Restricted	48.00	49.00	49.00	49.00	49.00
SB740 maximum per ADA	1,211.00	1,211.00	1,211.00	1,211.00	1,211.00
SB740 Lease & ADA Default Proration	85%	85%	85%	85%	85%
SB740 Other Costs Default Proration	0%	0%	0%	0%	0%
Fees					
Authorizer Fees	1.00%	1.00%			
Special Education Encroachment Fees	0.03	0.03			
Payroll					
Annual Pay Increase					
Certificated		2.00%	2.00%	2.00%	2.00%
Classified		2.00%	2.00%	2.00%	2.00%
Is school 501c3?					
School Fund?					
Benefits					
STRS	16.15%	15.92%	18.00%	18.00%	18.00%
PERS	20.70%	23.00%	26.30%	27.30%	27.80%
PARS	3.75%	3.75%	3.75%	3.75%	3.75%
Social Security	6.20%	6.20%	6.20%	6.20%	6.20%
Medicare	1.45%	1.45%	1.45%	1.45%	1.45%

Health & Welfare Benefits					
Yes	\$8,050	\$8,533	\$9,045	\$9,588	\$10,163
H&W average annual increase		6.00%	6.00%	6.00%	6.00%
In Lieu Medical Stipend					
FUTA %	0.60%	0.60%	0.60%	0.60%	0.60%
FUTA Tax Base	\$7,000	\$7,000	\$7,000	\$7,000	\$7,000
SUTA %	8.10%	8.10%	8.10%	8.10%	8.10%
SUTA Tax Base	\$7,000	\$7,000	\$7,000	\$7,000	\$7,000
School Fund %					
ETT (part of SUTA)	\$7	\$7	\$7	\$7	\$7
Workers Comp	1.50%	1.50%	1.50%	1.50%	1.50%

Year 6 2025-26	Driver/ Rate Type
0.00%	
8,487	
8,615	
8,871	
10,280	
883	
267	
10,253	
4,509	
26.54%	
49.09%	
125.00	Prior Year Enrollment
634.38	ADA
203.72	ADA
630.50	ADA
0.00	
0.00	Flat Rate (NR)
17.94	Prior Year Enrollment
49.89	Prior Year Enrollment
0.00	Prior Year Enrollment
150.00	ADA
49.00	ADA
1,211.00	ADA
85%	
0%	
	% of LCFF
	% of Sped Revenue
2.00%	
2.00%	
18.00%	% of eligible payroll
27.80%	% of eligible payroll
3.75%	% of eligible payroll
6.20%	% of eligible payroll
1.45%	% of total payroll

	Annual rate per employee
\$10,773	
6.00%	
\$0	Annual stipend
0.60%	% of eligible payroll
\$7,000	
8.10%	% of eligible payroll
\$7,000	
0.00%	
\$7	Annual rate per employee
1.50%	% of total payroll