

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

	<b>Year 1</b>	<b>Year 2</b>	<b>Year 3</b>	<b>Year 4</b>
	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>
<b>SUMMARY</b>				
<b>Revenue</b>				
LCFF Entitlement	3,951,456	4,680,978	5,205,674	5,828,881
Federal Revenue	271,216	253,654	410,554	151,288
Other State Revenues	690,714	880,539	719,586	716,885
Local Revenues	28,738	193,069	208,164	224,552
Fundraising and Grants	70,000	159,680	166,044	173,223
<b>Total Revenue</b>	<b>5,012,124</b>	<b>6,167,921</b>	<b>6,710,021</b>	<b>7,094,829</b>
<b>Expenses</b>				
Compensation and Benefits	3,059,522	3,736,911	3,967,985	4,133,223
Books and Supplies	226,904	399,096	437,091	468,035
Services and Other Operating Expenditures	1,729,334	2,139,542	2,182,363	2,224,104
Depreciation	55,754	47,671	15,338	12,539
Other Outflows	-	-	-	-
<b>Total Expenses</b>	<b>5,071,514</b>	<b>6,323,220</b>	<b>6,602,777</b>	<b>6,837,902</b>
<b>Operating Income</b>	<b>(59,390)</b>	<b>(155,299)</b>	<b>107,244</b>	<b>256,927</b>
<b>Fund Balance</b>				
Beginning Balance (Unaudited)	500,959	441,569	286,269	393,514
Audit Adjustment				
Beginning Balance (Audited)	500,959	441,569	286,269	393,514
Operating Income	(59,390)	(155,299)	107,244	256,927
<b>Ending Fund Balance</b>	<b>441,569</b>	<b>286,269</b>	<b>393,514</b>	<b>650,441</b>
<b>Total Revenue Per ADA</b>	11,477	12,510	12,658	12,406
<b>Total Expenses Per ADA</b>	11,613	12,825	12,456	11,956
<b>Operating Income Per ADA</b>	(136)	(315)	202	449
<b>Fund Balance as a % of Expenses</b>	9%	5%	6%	10%

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

	<b>Year 1</b>	<b>Year 2</b>	<b>Year 3</b>	<b>Year 4</b>
	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>
<b>Key Assumptions</b>				
<b>Enrollment Breakdown</b>				
6	85	95	99	99
7	103	99	99	99
8	97	99	99	99
9	77	86	90	99
10	39	75	76	80
11	35	35	65	66
12	24	30	30	60
<b>Total Enrolled</b>	<b>460</b>	<b>519</b>	<b>558</b>	<b>602</b>
<b>ADA %</b>				
4-6	95.5%	95.0%	95.0%	95.0%
7-8	95.5%	95.0%	95.0%	95.0%
9-12	94.0%	95.0%	95.0%	95.0%
<b>Average ADA %</b>	<b>94.9%</b>	<b>95.0%</b>	<b>95.0%</b>	<b>95.0%</b>
<b>ADA</b>				
4-6	81	90	94	94
7-8	191	188	188	188
9-12	165	215	248	290
<b>Total ADA</b>	<b>437</b>	<b>493</b>	<b>530</b>	<b>572</b>
<b>Demographic Information</b>				
CALPADS Enrollment (for unduplicated % calc)	460	519	558	602
# Unduplicated (CALPADS)	122	138	148	160
# Free & Reduced Lunch (CALPADS)	-	-	-	-
# ELL (CALPADS)	-	-	-	-
New Students	9	59	39	44
<b>School Information</b>				
FTE's	37.3	42.9	43.9	44.8
Teachers	23	21	22	23
Certificated Pay Increases		2%	2%	2%
Classified Pay Increases		2%	2%	2%
# of school days	-	-	-	-

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

Default Expense Inflation Rate

<b>Year 1</b>	<b>Year 2</b>	<b>Year 3</b>	<b>Year 4</b>
<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>
	0%	0%	0%

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

	<b>Year 1</b>	<b>Year 2</b>	<b>Year 3</b>	<b>Year 4</b>
	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>
<b>REVENUE</b>				
<b>LCFF Entitlement</b>				
8011 Charter Schools General Purpose Entitlement - State Aid	1,777,873	2,232,487	2,573,192	2,988,820
8012 Education Protection Account Entitlement	87,340	98,610	106,020	114,380
8019 State Aid - Prior Years	4,926	-	-	-
8096 Charter Schools in Lieu of Property Taxes	2,081,317	2,349,881	2,526,462	2,725,681
<b>SUBTOTAL - LCFF Entitlement</b>	<b>3,951,456</b>	<b>4,680,978</b>	<b>5,205,674</b>	<b>5,828,881</b>
<b>Federal Revenue</b>				
8181 Special Education - Entitlement	56,375	57,500	64,875	69,750
8220 Child Nutrition Programs	3,740	24,134	25,947	27,993
8290 CARES Act	202,989	118,475	266,187	-
8291 Title I	-	35,433	35,433	35,433
8292 Title II	8,112	8,112	8,112	8,112
8294 Title IV	-	10,000	10,000	10,000
<b>SUBTOTAL - Federal Revenue</b>	<b>271,216</b>	<b>253,654</b>	<b>410,554</b>	<b>151,288</b>
<b>Other State Revenue</b>				
8381 Special Education - Entitlement (State)	272,938	312,781	336,285	362,802
8382 Special Education Reimbursement (State)	152,909	216,000	216,000	216,000
8520 Child Nutrition - State	260	1,817	1,953	2,107
8550 Mandated Cost Reimbursements	11,713	12,483	15,168	17,108
8560 State Lottery Revenue	89,855	102,479	110,180	118,868
8590 CARES Act	163,040	234,980	40,000	-
<b>SUBTOTAL - Other State Revenue</b>	<b>690,714</b>	<b>880,539</b>	<b>719,586</b>	<b>716,885</b>
<b>Local Revenue</b>				
8634 Food Service Sales	-	60,894	65,470	70,632
8660 Interest	4	4	4	4
8693 Field Trips	-	73,438	78,956	85,182
8699 All Other Local Revenue	28,734	28,734	28,734	28,734
8701 8701 - Student Production/Event Revenue	-	30,000	35,000	40,000
<b>SUBTOTAL - Local Revenue</b>	<b>28,738</b>	<b>193,069</b>	<b>208,164</b>	<b>224,552</b>

**Fundraising and Grants**

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

	<b>Year 1</b>	<b>Year 2</b>	<b>Year 3</b>	<b>Year 4</b>
	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>
8802 8802 - Donations - Private (Foundation Grants)	20,000	75,000	75,000	75,000
8803 8803 - Fundraising (school Site)	50,000	84,680	91,044	98,223
<b>SUBTOTAL - Fundraising and Grants</b>	<b>70,000</b>	<b>159,680</b>	<b>166,044</b>	<b>173,223</b>
<b>TOTAL REVENUE</b>	<b>5,012,124</b>	<b>6,167,921</b>	<b>6,710,021</b>	<b>7,094,829</b>

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

	<b>Year 1</b>	<b>Year 2</b>	<b>Year 3</b>	<b>Year 4</b>
	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>
<b>EXPENSES</b>				
<b>Compensation &amp; Benefits</b>				
<b>Certificated Salaries</b>				
1100 Teachers Salaries	909,524	1,088,683	1,181,023	1,282,903
1101 Teacher - Bonus	12,000	7,000	6,000	600
1103 Teacher - Substitute Pay	29,180	20,000	22,000	22,440
1148 Teacher - Special Ed	142,487	67,570	68,921	70,300
1150 Teacher - Custom 1	260,432	338,504	345,274	352,179
1200 Certificated Pupil Support Salaries	317,280	395,097	402,999	391,267
1300 Certificated Supervisor & Administrator Salaries	455,720	501,916	511,955	522,194
<b>SUBTOTAL - Certificated Salaries</b>	<b>2,126,623</b>	<b>2,418,770</b>	<b>2,538,172</b>	<b>2,641,883</b>
<b>Classified Salaries</b>				
2100 Classified Instructional Aide Salaries	82,212	153,481	156,551	159,682
2300 Classified Supervisor & Administrator Salaries	45,653	152,517	155,567	158,679
2400 Classified Clerical & Office Salaries	134,626	198,999	202,979	207,039
<b>SUBTOTAL - Classified Salaries</b>	<b>262,491</b>	<b>504,997</b>	<b>515,097</b>	<b>525,399</b>
<b>Employee Benefits</b>				
3100 STRS	315,120	376,366	446,835	465,302
3300 OASDI-Medicare-Alternative	61,792	77,094	79,665	82,026
3400 Health & Welfare Benefits	223,388	281,589	307,529	335,569
3500 Unemployment Insurance	31,183	31,151	31,799	32,447
3600 Workers Comp Insurance	35,837	43,857	45,799	47,509
3900 Other Employee Benefits	3,088	3,088	3,088	3,088
<b>SUBTOTAL - Employee Benefits</b>	<b>670,408</b>	<b>813,144</b>	<b>914,715</b>	<b>965,941</b>
<b>Books &amp; Supplies</b>				
4200 Books & Other Reference Materials	3,299	3,299	3,299	3,299
4300 Materials & Supplies	35,000	99,035	109,974	121,675
4315 Custodial Supplies	3,637	7,396	7,952	8,579
4320 Educational Software	46,500	45,000	48,382	52,197
4325 Instructional Materials & Supplies	18,195	61,631	66,263	71,488
4410 Classroom Furniture, Equipment & Supplies	7,000	47,000	47,000	47,000

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

	<b>Year 1</b>	<b>Year 2</b>	<b>Year 3</b>	<b>Year 4</b>
	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>
4420 Computers: individual items less than \$5k	80,000	15,950	25,950	25,950
4430 Non Classroom Related Furniture, Equipment & Supplies	13,273	6,835	6,835	6,835
4710 Student Food Services	20,000	112,950	121,438	131,013
<b>SUBTOTAL - Books and Supplies</b>	<b>226,904</b>	<b>399,096</b>	<b>437,091</b>	<b>468,035</b>
<b>Services &amp; Other Operating Expenses</b>				
5200 Travel & Conferences	2,000	20,000	20,600	21,218
5300 Dues & Memberships	15,000	15,000	15,000	15,000
5400 Insurance	55,000	63,960	70,829	78,707
5515 Janitorial, Gardening Services & Supplies	35,000	94,554	97,391	100,312
5535 Utilities - All Utilities	120,000	165,000	169,950	175,049
5605 Equipment Leases	10,000	20,000	20,000	20,000
5610 Rent	856,056	1,045,944	1,045,944	1,045,944
5615 Repairs and Maintenance - Building	91,547	30,000	30,900	31,827
5631 Other Space Rental	5,000	20,600	21,218	21,855
5803 Accounting Fees	8,316	10,700	11,021	11,352
5809 Banking Fees	1,500	1,000	1,030	1,061
5812 Business Services	122,445	146,256	151,728	147,855
5815 Consultants - Instructional	9,578	20,000	20,600	21,218
5820 Consultants - Non Instructional - Custom 1	10,000	30,000	30,000	30,000
5824 District Oversight Fees	41,015	48,310	53,557	59,789
5830 Field Trips Expenses	1,000	91,797	98,695	106,477
5839 Fundraising Expenses	1,500	10,000	10,000	10,000
5843 Interest - Loans Less than 1 Year	2,064	2,064	2,064	2,064
5845 Legal Fees	100,000	100,000	100,000	100,000
5851 Marketing and Student Recruiting	30,000	30,000	30,000	30,000
5857 Payroll Fees	4,750	4,893	5,039	5,190
5861 Prior Yr Exp (not accrued)	26,295	-	-	-
5863 Professional Development	49,316	25,000	25,000	30,000
5869 Special Education Contract Instructors	20,000	20,000	20,600	21,218
5872 Special Education Encroachment	9,879	11,108	12,035	12,977
5881 Student Information System	16,500	16,500	16,500	16,500
5887 Technology Services	59,500	70,000	75,000	80,000
5900 Communications	26,074	26,856	27,662	28,492
<b>SUBTOTAL - Services &amp; Other Operating Exp.</b>	<b>1,729,334</b>	<b>2,139,542</b>	<b>2,182,363</b>	<b>2,224,104</b>

**Depreciation Expense**

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

	<b>Year 1</b>	<b>Year 2</b>	<b>Year 3</b>	<b>Year 4</b>
	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>
6900 Depreciation	55,754	47,671	15,338	12,539
<b>SUBTOTAL - Depreciation Expense</b>	<b>55,754</b>	<b>47,671</b>	<b>15,338</b>	<b>12,539</b>
<b>Other Outflows</b>				
<b>SUBTOTAL - Other Outflows</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENSES</b>	<b>5,071,514</b>	<b>6,323,220</b>	<b>6,602,777</b>	<b>6,837,902</b>



# Contra Costa School of the Performing Arts

2020-21

As of Mar FY2021

	Year 1 2020-21	Year 2 2021-22	Year 3 2022-23	Year 4 2023-24
<b>Revenues and related expenses</b>				
<b>Statewide LCFF Assumptions</b>				
LCFF COLA	0.00%	3.84%	2.98%	3.05%
TK-3 LCFF Base	7,702	7,998	8,236	8,487
4-6 LCFF Base	7,818	8,118	8,360	8,615
7-8 LCFF Base	8,050	8,359	8,608	8,871
9-12 LCFF Base	9,329	9,687	9,976	10,280
TK-3 Gr Span Adj	801	832	857	883
9-12 Gr Span Adj	243	252	259	267
<b>School LCFF Assumptions</b>				
LCFF per ADA	9,048	9,494	9,820	10,192
ILPT per ADA	4,766	4,766	4,766	4,766
Unduplicated Pupil % (3 year avg)	26.63%	27.27%	26.55%	26.56%
District UPP	47.22%	47.22%	47.22%	47.22%
<b>Other Federal and State Revenues</b>				
EDCOE SELPA Federal Rate	125.00	125.00	125.00	125.00
EDCOE SELPA State Rate	625.00	634.38	634.38	634.38
LAUSD SPED Federal Rate	203.72	203.72	203.72	203.72
LAUSD SPED State Rate	630.50	630.50	630.50	630.50
Other SELPA Fed	0	0.00	0.00	0.00
Other SELPA State	0	0.00	0.00	0.00
Mandated Cost Reimbursements: K-8	16.86	17.11	17.33	17.61
Mandated Cost Reimbursements: 9-12	46.87	47.57	48.18	48.96
One Time Funding	0.00	0.00	0.00	0.00
State Lottery Unrestricted	149.00	150.00	150.00	150.00
State Lottery Restricted	48.00	49.00	49.00	49.00
Absence Factor	1.04	1.04	1.04	1.04
SB740 maximum per ADA	1,211.00	1,256.00	1,256.00	1,256.00
SB740 Lease & ADA Default Proration	90%	90%	90%	90%
SB740 Other Costs Default Proration	0%	0%	0%	0%
<b>Fees</b>				
Authorizer Fees	150001.00%	1.00%		
Special Education Encroachment Fees	0.03	0.03		
<b>Payroll</b>				
<b>Annual Pay Increase</b>				
Certificated		2.00%	2.00%	2.00%
Classified		2.00%	2.00%	2.00%
Is school 501c3?				
School Fund?				
<b>Benefits</b>				
STRS	16.15%	15.92%	18.00%	18.00%
PERS	20.70%	23.00%	26.30%	27.30%
PARS	3.75%	3.75%	3.75%	3.75%
Social Security	6.20%	6.20%	6.20%	6.20%

Medicare	1.45%	1.45%	1.45%	1.45%
Health & Welfare Benefits				
Yes	\$8,050	\$8,533	\$9,045	\$9,588
H&W average annual increase		6.00%	6.00%	6.00%
In Lieu Medical Stipend				
FUTA %	0.60%	0.60%	0.60%	0.60%
FUTA Tax Base	\$7,000	\$7,000	\$7,000	\$7,000
SUTA %	8.10%	8.10%	8.10%	8.10%
SUTA Tax Base	\$7,000	\$7,000	\$7,000	\$7,000
School Fund %				
ETT (part of SUTA)	\$7	\$7	\$7	\$7
Workers Comp	1.50%	1.50%	1.50%	1.50%

**Driver/ Rate Type**

Prior Year Enrollment  
ADA  
ADA  
ADA

Flat Rate (NR)  
Prior Year Enrollment  
Prior Year Enrollment  
Prior Year Enrollment  
P-A ADA  
P-A ADA  
Multiplier to state lottery rates  
ADA

% of LCFF  
% of Sped Revenue

% of eligible payroll  
% of eligible payroll  
% of eligible payroll  
% of eligible payroll

% of total payroll  
Annual rate per employee

Annual stipend  
% of eligible payroll

% of eligible payroll

Annual rate per employee  
% of total payroll