

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

	Year 1	Year 2	Year 3	Year 4
	2020-21	2021-22	2022-23	2023-24
SUMMARY				
Revenue				
LCFF Entitlement	3,951,456	4,736,468	5,241,844	5,872,698
Federal Revenue	853,219	253,654	410,554	151,288
Other State Revenues	690,714	880,539	719,586	716,885
Local Revenues	29,883	193,069	208,164	224,552
Fundraising and Grants	70,000	159,680	166,044	173,223
Total Revenue	5,595,273	6,223,411	6,746,191	7,138,646
Expenses				
Compensation and Benefits	3,059,522	3,794,631	4,033,907	4,201,408
Books and Supplies	196,711	399,096	437,091	468,035
Services and Other Operating Expenditures	1,714,334	2,141,630	2,183,673	2,225,619
Depreciation	55,754	47,671	15,338	12,539
Other Outflows	-	-	-	-
Total Expenses	5,026,322	6,383,028	6,670,009	6,907,601
Operating Income	568,951	(159,617)	76,182	231,045
Fund Balance				
Beginning Balance (Unaudited)	500,959	1,069,909	910,292	986,474
Audit Adjustment				
Beginning Balance (Audited)	500,959	1,069,909	910,292	986,474
Operating Income	568,951	(159,617)	76,182	231,045
Ending Fund Balance	1,069,909	910,292	986,474	1,217,520
Total Revenue Per ADA	12,813	12,622	12,726	12,482
Total Expenses Per ADA	11,510	12,946	12,583	12,078
Operating Income Per ADA	1,303	(324)	144	404
Fund Balance as a % of Expenses	21%	14%	15%	18%

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Key Assumptions				
Enrollment Breakdown				
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
Total Enrolled	460	519	558	602
ADA %				
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%
Average ADA %	94.9%	95.0%	95.0%	95.0%
ADA				
4-6	81	90	94	94
7-8	191	188	188	188
9-12	165	215	248	290
Total ADA	437	493	530	572
Demographic Information				
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
School Information				
FTE's	37.3	43.4	44.5	45.4
Teachers	23	23	24	26
Certificated Pay Increases		2%	2%	2%
Classified Pay Increases		2%	2%	2%
# of school days	-	-	-	-

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Default Expense Inflation Rate

Year 1	Year 2	Year 3	Year 4
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	0%	0%	0%

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REVENUE					
LCFF Entitlement					
8011	Charter Schools General Purpose Entitlement - State Aid	1,777,873	2,287,977	2,609,362	3,032,637
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
	SUBTOTAL - LCFF Entitlement	3,951,456	4,736,468	5,241,844	5,872,698
Federal Revenue					
8181	Special Education - Entitlement	59,694	57,500	64,875	69,750
8220	Child Nutrition Programs	3,424	24,134	25,947	27,993
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
8296	Other Federal Revenue	579,000	-	-	-
8299	All Other Federal Revenue	202,989	118,475	266,187	-
	SUBTOTAL - Federal Revenue	853,219	253,654	410,554	151,288
Other State Revenue					
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	-
	SUBTOTAL - Other State Revenue	690,714	880,539	719,586	716,885
Local Revenue					
8634	Food Service Sales	316	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	829	30,000	35,000	40,000
	SUBTOTAL - Local Revenue	29,883	193,069	208,164	224,552

Fundraising and Grants

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	2020-21	2021-22	2022-23	2023-24
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
SUBTOTAL - Fundraising and Grants	70,000	159,680	166,044	173,223
TOTAL REVENUE	5,595,273	6,223,411	6,746,191	7,138,646

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	Year 1	Year 2	Year 3	Year 4
	2020-21	2021-22	2022-23	2023-24
EXPENSES				
Compensation & Benefits				
Certificated Salaries				
1100 Teachers Salaries	909,524	1,182,519	1,276,736	1,380,530
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	120,000	122,400	124,848
1150 Teacher - Custom 1	260,432	348,001	354,961	362,060
1200 Certificated Pupil Support Salaries	317,280	395,097	402,999	391,267
1300 Certificated Supervisor & Administrator Salaries	455,720	503,916	513,995	524,274
SUBTOTAL - Certificated Salaries	2,126,623	2,576,533	2,699,091	2,806,020
Classified Salaries				
2100 Classified Instructional Aide Salaries	82,212	153,481	156,551	159,682
2300 Classified Supervisor & Administrator Salaries	45,653	-	-	-
2400 Classified Clerical & Office Salaries	134,626	201,652	205,685	209,799
SUBTOTAL - Classified Salaries	262,491	355,134	362,236	369,481
Employee Benefits				
3100 STRS	315,120	426,742	504,924	525,136
3300 OASDI-Medicare-Alternative	61,792	67,901	70,289	72,463
3400 Health & Welfare Benefits	223,388	290,122	316,574	345,156
3500 Unemployment Insurance	31,183	31,136	31,783	32,431
3600 Workers Comp Insurance	35,837	43,975	45,920	47,633
3900 Other Employee Benefits	3,088	3,088	3,088	3,088
SUBTOTAL - Employee Benefits	670,408	862,964	972,579	1,025,907
Books & Supplies				
4200 Books & Other Reference Materials	1,299	3,299	3,299	3,299
4300 Materials & Supplies	20,000	99,035	109,974	121,675
4315 Custodial Supplies	500	7,396	7,952	8,579
4320 Educational Software	46,500	45,000	48,382	52,197
4325 Instructional Materials & Supplies	7,000	61,631	66,263	71,488
4410 Classroom Furniture, Equipment & Supplies	7,000	47,000	47,000	47,000

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	2020-21	2021-22	2022-23	2023-24
4420 Computers: individual items less than \$5k	81,139	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
SUBTOTAL - Books and Supplies	196,711	399,096	437,091	468,035
Services & Other Operating Expenses				
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	45,000	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	110,000	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	123,892	147,789	152,676	148,932
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	48,865	53,918	60,227
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	55,000	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	9,979	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
SUBTOTAL - Services & Other Operating Exp.	1,714,334	2,141,630	2,183,673	2,225,619

Depreciation Expense

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6900 Depreciation	55,754	47,671	15,338	12,539
SUBTOTAL - Depreciation Expense	55,754	47,671	15,338	12,539
Other Outflows				
SUBTOTAL - Other Outflows	-	-	-	-
TOTAL EXPENSES	5,026,322	6,383,028	6,670,009	6,907,601

Contra Costa School of the Performing Arts

2020-21

As of Apr FY2021

	Year 1 2020-21	Year 2 2021-22	Year 3 2022-23	Year 4 2023-24
Revenues and related expenses				
Statewide LCFF Assumptions				
LCFF COLA	0.00%	5.07%	2.48%	3.11%
TK-3 LCFF Base	7,702	8,092	8,293	8,551
4-6 LCFF Base	7,818	8,214	8,418	8,680
7-8 LCFF Base	8,050	8,458	8,668	8,938
9-12 LCFF Base	9,329	9,802	10,045	10,357
TK-3 Gr Span Adj	801	842	862	889
9-12 Gr Span Adj	243	255	261	269
School LCFF Assumptions				
LCFF per ADA	9,048	9,606	9,888	10,269
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%
Other Federal and State Revenues				
EDCOE SELPA Federal Rate	132.36	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%
Fees				
Authorizer Fees	150001.00%	150001.00%		
Special Education Encroachment Fees	0.03	0.03		
Payroll				
Annual Pay Increase				
Certificated		2.00%	2.00%	2.00%
Classified		2.00%	2.00%	2.00%
Is school 501c3?				
School Fund?				
Benefits				
STRS	16.15%	16.92%	19.10%	19.10%
PERS	20.70%	22.91%	26.10%	27.10%
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