

Contra Costa School of the Performing Arts
Multi-year Projection
As of Dec FY2022

| | Year 1 | Year 2 | Year 3 | Year 4 | Assumptions |
|---|------------------|------------------|------------------|------------------|--------------------|
| | 2021-22 | 2022-23 | 2023-24 | 2024-25 | |
| SUMMARY | | | | | |
| Revenue | | | | | |
| LCFF Entitlement | 4,028,597 | 4,854,974 | 5,711,702 | 6,578,929 | |
| Federal Revenue | 253,459 | 401,321 | 145,424 | 155,621 | |
| Other State Revenues | 1,017,685 | 723,330 | 740,873 | 796,957 | |
| Local Revenues | 173,399 | 193,152 | 213,681 | 235,071 | |
| Fundraising and Grants | 147,280 | 156,580 | 166,370 | 175,833 | |
| Total Revenue | 5,620,420 | 6,329,357 | 6,978,050 | 7,942,412 | |
| Expenses | | | | | |
| Compensation and Benefits | 3,937,986 | 4,050,906 | 4,217,887 | 4,518,085 | |
| Books and Supplies | 280,957 | 325,205 | 359,314 | 399,244 | |
| Services and Other Operating Expenditures | 2,144,539 | 2,195,933 | 2,251,194 | 2,315,106 | |
| Depreciation | 50,133 | 16,414 | 14,539 | 1,045 | |
| Other Outflows | - | - | - | - | |
| Total Expenses | 6,413,615 | 6,588,457 | 6,842,933 | 7,233,480 | |
| Operating Income | (793,196) | (259,100) | 135,117 | 708,932 | |
| Fund Balance | | | | | |
| Beginning Balance (Unaudited) | 1,158,535 | 365,339 | 106,239 | 241,355 | |
| Audit Adjustment | | | | | |
| Beginning Balance (Audited) | 1,158,535 | 365,339 | 106,239 | 241,355 | |
| Operating Income | (793,196) | (259,100) | 135,117 | 708,932 | |
| Ending Fund Balance | 365,339 | 106,239 | 241,355 | 950,287 | |
| Total Revenue Per ADA | 13,355 | 13,325 | 13,117 | 13,528 | |
| Total Expenses Per ADA | 15,240 | 13,870 | 12,863 | 12,321 | |
| Operating Income Per ADA | (1,885) | (545) | 254 | 1,208 | |
| Fund Balance as a % of Expenses | 6% | 2% | 4% | 13% | |

**Contra Costa School of the Performing Arts
Multi-year Projection
As of Dec FY2022**

| | Year 1 2021-22 | Year 2 2022-23 | Year 3 2023-24 | Year 4 2024-25 | Assumptions |
|--|---------------------------|---------------------------|---------------------------|---------------------------|--------------------|
| Key Assumptions | | | | | |
| Enrollment Breakdown | | | | | |
| 6 | 83 | 94 | 97 | 99 | |
| 7 | 92 | 94 | 97 | 99 | |
| 8 | 98 | 94 | 97 | 99 | |
| 9 | 59 | 80 | 92 | 99 | |
| 10 | 57 | 55 | 77 | 90 | |
| 11 | 28 | 55 | 50 | 72 | |
| 12 | 26 | 28 | 50 | 60 | |
| Total Enrolled | 443 | 500 | 560 | 618 | |
| ADA % | | | | | |
| 4-6 | 95.0% | 95.0% | 95.0% | 95.0% | |
| 7-8 | 95.0% | 95.0% | 95.0% | 95.0% | |
| 9-12 | 95.0% | 95.0% | 95.0% | 95.0% | |
| Average ADA % | 95.0% | 95.0% | 95.0% | 95.0% | |
| ADA | | | | | |
| 4-6 | 79 | 89 | 92 | 94 | |
| 7-8 | 181 | 179 | 184 | 188 | |
| 9-12 | 162 | 207 | 256 | 305 | |
| Total ADA | 421 | 475 | 532 | 587 | |
| Demographic Information | | | | | |
| CALPADS Enrollment (for unduplicated % calc) | 440 | 500 | 560 | 618 | |
| # Unduplicated (CALPADS) | 157 | 178 | 199 | 220 | |
| # Free & Reduced Lunch (CALPADS) | - | - | - | - | |
| # ELL (CALPADS) | - | - | - | - | |
| New Students | - | 60 | 60 | 58 | |
| School Information | | | | | |
| FTE's | 46.2 | 44.6 | 45.5 | 48.3 | |
| Teachers | 24 | 23 | 24 | 26 | |
| Certificated Pay Increases | 2% | 2% | 2% | 2% | |
| Classified Pay Increases | 2% | 2% | 2% | 2% | |
| # of school days | - | - | - | - | |
| Default Expense Inflation Rate | | 0% | 0% | 2% | |

Contra Costa School of the Performing Arts
Multi-year Projection
As of Dec FY2022

| | | Year 1 | Year 2 | Year 3 | Year 4 | Assumptions |
|--|---|------------------|------------------|------------------|------------------|------------------------------------|
| | | 2021-22 | 2022-23 | 2023-24 | 2024-25 | |
| REVENUE | | | | | | |
| LCFF Entitlement | | | | | | |
| 8011 | Charter Schools General Purpose Entitlement - State Aid | 1,958,528 | 2,518,554 | 3,094,911 | 3,691,113 | |
| 8012 | Education Protection Account Entitlement | 84,170 | 95,000 | 106,400 | 117,420 | |
| 8096 | Charter Schools in Lieu of Property Taxes | 1,985,899 | 2,241,421 | 2,510,391 | 2,770,396 | |
| SUBTOTAL - LCFF Entitlement | | 4,028,597 | 4,854,974 | 5,711,702 | 6,578,929 | |
| Federal Revenue | | | | | | |
| 8181 | Special Education - Entitlement | 57,500 | 55,000 | 62,500 | 70,000 | |
| 8220 | Child Nutrition Programs | 20,600 | 23,250 | 26,040 | 28,737 | |
| 8291 | Title I | 38,414 | 38,414 | 38,414 | 38,414 | |
| 8292 | Title II | 8,470 | 8,470 | 8,470 | 8,470 | |
| 8294 | Title IV | 10,000 | 10,000 | 10,000 | 10,000 | |
| 8299 | All Other Federal Revenue | 118,475 | 266,187 | - | - | |
| SUBTOTAL - Federal Revenue | | 253,459 | 401,321 | 145,424 | 155,621 | |
| Other State Revenue | | | | | | |
| 8381 | Special Education - Entitlement (State) | 300,908 | 339,625 | 380,380 | 419,777 | |
| 8382 | Special Education Reimbursement (State) | 216,000 | 216,000 | 216,000 | 216,000 | |
| 8520 | Child Nutrition - State | 1,551 | 1,750 | 1,960 | 2,163 | |
| 8550 | Mandated Cost Reimbursements | 12,554 | 12,840 | 15,844 | 19,208 | |
| 8560 | State Lottery Revenue | 100,220 | 113,115 | 126,689 | 139,810 | |
| 8590 | All Other State Revenue | 386,453 | 40,000 | - | - | |
| SUBTOTAL - Other State Revenue | | 1,017,685 | 723,330 | 740,873 | 796,957 | |
| Local Revenue | | | | | | |
| 8634 | Food Service Sales | 51,977 | 58,665 | 65,704 | 73,887 | |
| 8660 | Interest | 4 | 4 | 4 | 4 | |
| 8693 | Field Trips | 62,684 | 70,749 | 79,239 | 87,446 | 80% of field trip expenses |
| 8699 | All Other Local Revenue | 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 | |
| SUBTOTAL - Local Revenue | | 173,399 | 193,152 | 213,681 | 235,071 | |
| Fundraising and Grants | | | | | | |
| 8802 | 8802 - Donations - Private (Foundation Grants) | 75,000 | 75,000 | 75,000 | 75,000 | |
| 8803 | 8803 - Fundraising (school Site) | 72,280 | 81,580 | 91,370 | 100,833 | |
| SUBTOTAL - Fundraising and Grants | | 147,280 | 156,580 | 166,370 | 175,833 | |
| TOTAL REVENUE | | 5,620,420 | 6,329,357 | 6,978,050 | 7,942,412 | |

Contra Costa School of the Performing Arts
Multi-year Projection
As of Dec FY2022

| | Year 1 | Year 2 | Year 3 | Year 4 | Assumptions |
|--|------------------|------------------|------------------|------------------|--------------------|
| | 2021-22 | 2022-23 | 2023-24 | 2024-25 | |
| EXPENSES | | | | | |
| Compensation & Benefits | | | | | |
| Certificated Salaries | | | | | |
| 1100 Teachers Salaries | 1,411,450 | 1,406,291 | 1,512,677 | 1,541,930 | |
| 1101 Teacher - Bonus | 10,000 | 7,000 | 6,000 | 6,000 | |
| 1148 Teacher - Special Ed | 115,967 | 140,296 | 143,102 | 266,576 | |
| 1150 Teacher - Custom 1 | 110,357 | 132,732 | 135,387 | 138,094 | |
| 1200 Certificated Pupil Support Salaries | 387,143 | 394,886 | 382,991 | 390,651 | |
| 1300 Certificated Supervisor & Administrator Salaries | 534,392 | 601,121 | 613,144 | 625,407 | |
| SUBTOTAL - Certificated Salaries | 2,569,308 | 2,682,326 | 2,793,300 | 2,968,658 | |
| Classified Salaries | | | | | |
| 2100 Classified Instructional Aide Salaries | 269,501 | 297,666 | 303,620 | 343,813 | |
| 2200 Classified Support Salaries | 33,041 | - | - | - | |
| 2300 Classified Supervisor & Administrator Salaries | 70,000 | - | - | - | |
| 2400 Classified Clerical & Office Salaries | 160,611 | 168,619 | 171,992 | 175,432 | |
| 2935 Other Classified - Substitute | 20,000 | 22,000 | 22,440 | 24,000 | |
| SUBTOTAL - Classified Salaries | 553,154 | 488,286 | 498,052 | 543,245 | |
| Employee Benefits | | | | | |
| 3100 STRS | 419,439 | 491,175 | 511,947 | 545,222 | |
| 3300 OASDI-Medicare-Alternative | 85,173 | 83,113 | 85,606 | 91,678 | |
| 3400 Health & Welfare Benefits | 222,396 | 225,250 | 245,788 | 281,005 | |
| 3500 Unemployment Insurance | 37,987 | 29,504 | 30,131 | 31,837 | |
| 3600 Workers Comp Insurance | 46,837 | 47,559 | 49,370 | 52,679 | |
| 3900 Other Employee Benefits | 3,693 | 3,693 | 3,693 | 3,763 | |
| SUBTOTAL - Employee Benefits | 815,524 | 880,293 | 926,535 | 1,006,182 | |
| Books & Supplies | | | | | |
| 4200 Books & Other Reference Materials | 3,299 | 3,299 | 3,299 | 3,362 | |
| 4300 Materials & Supplies | 50,301 | 59,200 | 68,304 | 78,074 | |
| 4315 Custodial Supplies | 6,313 | 7,125 | 7,980 | 8,974 | |
| 4320 Educational Software | 45,000 | 50,790 | 56,885 | 63,969 | |
| 4325 Instructional Materials & Supplies | 36,894 | 41,641 | 46,638 | 52,446 | |
| 4410 Classroom Furniture, Equipment & Supplies | 15,905 | 20,000 | 20,000 | 20,380 | |
| 4420 Computers: individual items less than \$5k | 20,000 | 27,500 | 27,500 | 28,023 | |
| 4430 Non Classroom Related Furniture, Equipment & Supplies | 6,835 | 6,835 | 6,835 | 6,965 | |
| 4710 Student Food Services | 96,410 | 108,815 | 121,873 | 137,051 | |
| SUBTOTAL - Books and Supplies | 280,957 | 325,205 | 359,314 | 399,244 | |
| Services & Other Operating Expenses | | | | | |
| 5200 Travel & Conferences | 10,000 | 10,600 | 10,918 | 11,246 | |
| 5300 Dues & Memberships | 15,000 | 15,000 | 15,000 | 15,285 | |
| 5400 Insurance | 63,960 | 74,355 | 85,776 | 97,500 | |

**Contra Costa School of the Performing Arts
Multi-year Projection
As of Dec FY2022**

| | Year 1 2021-22 | Year 2 2022-23 | Year 3 2023-24 | Year 4 2024-25 | Assumptions |
|---|---------------------------|---------------------------|---------------------------|---------------------------|--------------------|
| 5515 Janitorial, Gardening Services & Supplies | 105,000 | 108,150 | 111,395 | 114,736 | |
| 5535 Utilities - All Utilities | 165,000 | 169,950 | 175,049 | 180,300 | |
| 5605 Equipment Leases | 20,000 | 20,000 | 20,000 | 20,380 | |
| 5610 Rent | 1,045,944 | 1,045,944 | 1,045,944 | 1,046,236 | |
| 5615 Repairs and Maintenance - Building | 35,800 | 36,874 | 37,981 | 39,120 | |
| 5631 Other Space Rental | 33,150 | 33,150 | 33,150 | 33,780 | |
| 5803 Accounting Fees | 10,700 | 11,021 | 11,352 | 11,692 | |
| 5809 Banking Fees | 1,000 | 1,000 | 1,000 | 1,019 | |
| 5812 Business Services | 146,573 | 154,241 | 154,611 | 162,608 | |
| 5815 Consultants - Instructional | 15,000 | 15,450 | 15,914 | 16,391 | |
| 5820 Consultants - Non Instructional - Custom 1 | 15,000 | 15,000 | 15,000 | 15,285 | |
| 5824 District Oversight Fees | 41,786 | 50,050 | 58,617 | 68,568 | |
| 5830 Field Trips Expenses | 78,355 | 88,350 | 98,952 | 111,275 | |
| 5839 Fundraising Expenses | 10,000 | 10,000 | 10,000 | 10,190 | |
| 5843 Interest - Loans Less than 1 Year | 2,064 | 2,064 | 2,064 | 2,103 | |
| 5845 Legal Fees | 100,000 | 100,000 | 100,000 | 101,900 | |
| 5851 Marketing and Student Recruiting | 30,000 | 30,000 | 30,000 | 30,570 | |
| 5857 Payroll Fees | 4,893 | 5,039 | 5,190 | 5,346 | |
| 5861 Prior Yr Exp (not accrued) | 594 | - | - | - | |
| 5863 Professional Development | 28,193 | 25,000 | 30,000 | 30,570 | |
| 5869 Special Education Contract Instructors | 42,420 | 43,693 | 45,003 | 46,353 | |
| 5872 Special Education Encroachment | 10,752 | 11,839 | 13,286 | 14,972 | |
| 5881 Student Information System | 16,500 | 16,500 | 16,500 | 16,814 | |
| 5887 Technology Services | 70,000 | 75,000 | 80,000 | 81,520 | |
| 5900 Communications | 26,856 | 27,662 | 28,492 | 29,347 | |
| SUBTOTAL - Services & Other Operating Exp. | 2,144,539 | 2,195,933 | 2,251,194 | 2,315,106 | |
| Depreciation Expense | | | | | |
| 6900 Depreciation | 50,133 | 16,414 | 14,539 | 1,045 | |
| SUBTOTAL - Depreciation Expense | 50,133 | 16,414 | 14,539 | 1,045 | |
| Other Outflows | | | | | |
| SUBTOTAL - Other Outflows | - | - | - | - | |
| TOTAL EXPENSES | 6,413,615 | 6,588,457 | 6,842,933 | 7,233,480 | |

Contra Costa School of the Performing Arts

2021-22

As of Dec FY2022

| | Year 1 2021-22 | Year 2 2022-23 | Year 3 2023-24 | Year 4 2024-25 | Driver/ Rate Type |
|---|-------------------|-------------------|-------------------|-------------------|-----------------------------------|
| Revenues and related expenses | | | | | |
| Statewide LCFF Assumptions | | | | | |
| LCFF COLA | 5.07% | 5.33% | 3.61% | 3.64% | |
| TK-3 LCFF Base | 8,093 | 8,524 | 8,832 | 9,153 | |
| 4-6 LCFF Base | 8,215 | 8,653 | 8,965 | 9,291 | |
| 7-8 LCFF Base | 8,458 | 8,909 | 9,231 | 9,567 | |
| 9-12 LCFF Base | 9,802 | 10,324 | 10,697 | 11,086 | |
| TK-3 Gr Span Adj | 842 | 886 | 919 | 952 | |
| 9-12 Gr Span Adj | 255 | 268 | 278 | 288 | |
| School LCFF Assumptions | | | | | |
| LCFF per ADA | 9,573 | 10,221 | 10,736 | 11,206 | |
| ILPT per ADA | 4,719 | 4,719 | 4,719 | 4,719 | |
| Supplemental & Concentration Funding | 229,969 | 297,511 | 379,643 | 437,056 | |
| Unduplicated Pupil % (3 year avg) | 30.27% | 32.64% | 35.60% | 35.58% | |
| District UPP | 47.79% | 47.79% | 47.79% | 47.79% | |
| Other Federal and State Revenues | | | | | |
| EDCOE SELPA Federal Rate | 125.00 | 125.00 | 125.00 | 125.00 | Prior Year Enrollment |
| EDCOE SELPA State Rate | 715.00 | 715.00 | 715.00 | 715.00 | ADA |
| LAUSD SPED Federal Rate | 267.30 | 267.30 | 267.30 | 267.30 | ADA |
| LAUSD SPED State Rate | 688.90 | 688.90 | 688.90 | 688.90 | ADA |
| Other SELPA Fed | 0 | 0.00 | 0.00 | 0.00 | |
| Other SELPA State | 0 | 0.00 | 0.00 | 0.00 | Flat Rate (NR) |
| Mandated Cost Reimbursements: K-8 | 17.21 | 18.13 | 18.78 | 19.46 | Prior Year Enrollment |
| Mandated Cost Reimbursements: 9-12 | 47.84 | 50.39 | 52.21 | 54.11 | Prior Year Enrollment |
| One Time Funding | 0.00 | 0.00 | 0.00 | 0.00 | Prior Year Enrollment |
| State Lottery Unrestricted | 163.00 | 163.00 | 163.00 | 163.00 | P-A ADA |
| State Lottery Restricted | 65.00 | 65.00 | 65.00 | 65.00 | P-A ADA |
| Absence Factor | 1.04 | 1.04 | 1.04 | 1.04 | Multiplier to state lottery rates |
| SB740 maximum per ADA | 1,232.00 | 1,232.00 | 1,232.00 | 1,232.00 | ADA |
| SB740 Lease & ADA Default Proration | 92% | 90% | 90% | 90% | |
| SB740 Other Costs Default Proration | 0% | 0% | 0% | 0% | |
| Fees | | | | | |
| Authorizer Fees | 150001.00% | 0.00% | | 0.00 | |
| Special Education Encroachment Fees | 0.03 | 0.03 | | | % of Sped Revenue |
| 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 | 16.92% | 19.10% | 19.10% | 19.10% | % of eligible payroll |
| PERS | 22.91% | 26.10% | 27.10% | 27.70% | % of eligible payroll |
| PARS | 3.75% | 3.75% | 3.75% | 3.75% | % of eligible payroll |
| Social Security | 6.20% | 6.20% | 6.20% | 6.20% | % of eligible payroll |
| Medicare | 1.45% | 1.45% | 1.45% | 1.45% | % of total payroll |
| Health & Welfare Benefits | | | | | Annual rate per employee |
| Yes | \$6,250 | \$6,625 | \$7,023 | \$7,444 | |

| | | | | | |
|-----------------------------|---------|---------|---------|---------|--------------------------|
| H&W average annual increase | 6.00% | 6.00% | 6.00% | 6.00% | |
| In Lieu Medical Stipend | | | | | Annual stipend |
| FUTA % | 0.60% | 0.60% | 0.60% | 0.60% | % of eligible payroll |
| FUTA Tax Base | \$7,000 | \$7,000 | \$7,000 | \$7,000 | |
| SUTA % | 8.10% | 8.10% | 8.10% | 8.10% | % of eligible payroll |
| SUTA Tax Base | \$7,000 | \$7,000 | \$7,000 | \$7,000 | |
| School Fund % | | | | | |
| ETT (part of SUTA) | \$7 | \$7 | \$7 | \$7 | Annual rate per employee |
| Workers Comp | 1.50% | 1.50% | 1.50% | 1.50% | % of total payroll |