

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

	<b>Year 1</b>	<b>Year 2</b>	<b>Year 3</b>
	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>
<b>SUMMARY</b>			
<b>Revenue</b>			
LCFF Entitlement	3,886,243	4,476,898	5,669,981
Federal Revenue	362,312	313,427	147,843
Other State Revenues	1,053,671	906,443	841,570
Local Revenues	233,967	150,433	173,044
Fundraising and Grants	144,768	96,558	106,016
<b>Total Revenue</b>	<b>5,680,961</b>	<b>5,943,758</b>	<b>6,938,453</b>
<b>Expenses</b>			
Compensation and Benefits	3,744,073	3,735,759	3,895,439
Books and Supplies	258,162	279,040	324,325
Services and Other Operating Expenditures	2,084,482	2,134,511	2,198,160
Depreciation	50,133	16,414	14,539
Other Outflows	-	-	-
<b>Total Expenses</b>	<b>6,136,850</b>	<b>6,165,724</b>	<b>6,432,464</b>
<b>Operating Income</b>	<b>(455,889)</b>	<b>(221,966)</b>	<b>505,989</b>
<b>Fund Balance</b>			
Beginning Balance (Unaudited)	1,158,535	668,474	446,508
Audit Adjustment	(34,172)		
Beginning Balance (Audited)	1,124,363	668,474	446,508
Operating Income	(455,889)	(221,966)	505,989
<b>Ending Fund Balance</b>	<b>668,474</b>	<b>446,508</b>	<b>952,497</b>
<b>Total Revenue Per ADA</b>	13,985	13,532	13,130
<b>Total Expenses Per ADA</b>	15,107	14,038	12,172
<b>Operating Income Per ADA</b>	(1,122)	(505)	957
<b>Fund Balance as a % of Expenses</b>	11%	7%	15%

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<b>Key Assumptions</b>			
<b>Enrollment Breakdown</b>			
6	79	89	97
7	92	89	97
8	93	89	97
9	53	75	92
10	52	50	77
11	28	50	50
12	26	23	50
<b>Total Enrolled</b>	<b>423</b>	<b>465</b>	<b>560</b>
<b>ADA %</b>			
4-6	96.4%	95.5%	95.5%
7-8	94.9%	95.0%	95.0%
9-12	97.2%	93.5%	93.5%
<b>Average ADA %</b>	<b>96.0%</b>	<b>94.5%</b>	<b>94.4%</b>
<b>ADA</b>			
4-6	76	85	93
7-8	176	169	184
9-12	155	185	252
<b>Total ADA</b>	<b>406</b>	<b>439</b>	<b>528</b>
<b>Demographic Information</b>			
CALPADS Enrollment (for unduplicated % calc)	440	465	560
# Unduplicated (CALPADS)	157	166	200
# Free & Reduced Lunch (CALPADS)	-	-	-
# ELL (CALPADS)	-	-	-
New Students	-	25	95
<b>School Information</b>			
FTE's	43.8	40.0	40.9
Teachers	22	19	20
Certificated Pay Increases	2%	2%	2%
Classified Pay Increases	2%	2%	2%
# of school days	-	-	-

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Default Expense Inflation Rate

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

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	<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	1,888,136	2,316,447	3,070,652
8012 Education Protection Account Entitlement	81,244	87,845	105,690
8096 Charter Schools in Lieu of Property Taxes	1,916,863	2,072,606	2,493,639
<b>SUBTOTAL - LCFF Entitlement</b>	<b>3,886,243</b>	<b>4,476,898</b>	<b>5,669,981</b>
<b>Federal Revenue</b>			
8181 Special Education - Entitlement	64,221	61,428	64,919
8220 Child Nutrition Programs	19,670	21,623	26,040
8291 Title I	38,414	38,414	38,414
8292 Title II	8,470	8,470	8,470
8294 Title IV	10,000	10,000	10,000
8297 PY Federal - Not Accrued	3,063	-	-
8299 All Other Federal Revenue	218,475	173,492	-
<b>SUBTOTAL - Federal Revenue</b>	<b>362,312</b>	<b>313,427</b>	<b>147,843</b>
<b>Other State Revenue</b>			
8381 Special Education - Entitlement (State)	290,447	360,165	433,329
8382 Special Education Reimbursement (State)	216,000	216,000	216,000
8520 Child Nutrition - State	1,481	1,628	1,960
8550 Mandated Cost Reimbursements	12,554	12,350	14,438
8560 State Lottery Revenue	96,736	104,596	125,843
8590 All Other State Revenue	436,453	211,705	50,000
<b>SUBTOTAL - Other State Revenue</b>	<b>1,053,671</b>	<b>906,443</b>	<b>841,570</b>
<b>Local Revenue</b>			
8634 Food Service Sales	50,170	53,753	64,672
8660 Interest	4	4	4
8693 Field Trips	16,249	32,942	39,634
8699 All Other Local Revenue	137,545	28,734	28,734
8701 8701 - Student Production/Event Revenue	30,000	35,000	40,000
<b>SUBTOTAL - Local Revenue</b>	<b>233,967</b>	<b>150,433</b>	<b>173,044</b>
<b>Fundraising and Grants</b>			
8802 8802 - Donations - Private (Foundation Grants)	75,000	50,000	50,000

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	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>
8803 8803 - Fundraising (school Site)	69,768	46,558	56,016
<b>SUBTOTAL - Fundraising and Grants</b>	<b>144,768</b>	<b>96,558</b>	<b>106,016</b>
<b>TOTAL REVENUE</b>	<b>5,680,961</b>	<b>5,943,758</b>	<b>6,938,453</b>

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<b>EXPENSES</b>			
<b>Compensation &amp; Benefits</b>			
<b>Certificated Salaries</b>			
1100 Teachers Salaries	1,300,246	1,188,679	1,290,712
1101 Teacher - Bonus	10,000	7,000	6,000
1148 Teacher - Special Ed	115,967	140,296	143,102
1150 Teacher - Custom 1	99,448	49,684	50,677
1200 Certificated Pupil Support Salaries	379,035	386,615	374,555
1300 Certificated Supervisor & Administrator Salaries	534,392	728,621	743,194
<b>SUBTOTAL - Certificated Salaries</b>	<b>2,439,087</b>	<b>2,500,895</b>	<b>2,608,240</b>
<b>Classified Salaries</b>			
2100 Classified Instructional Aide Salaries	267,691	199,174	203,157
2200 Classified Support Salaries	29,345	30,428	31,036
2300 Classified Supervisor & Administrator Salaries	46,855	-	-
2400 Classified Clerical & Office Salaries	162,796	168,619	171,992
2935 Other Classified - Substitute	20,000	22,000	22,440
<b>SUBTOTAL - Classified Salaries</b>	<b>526,687</b>	<b>420,221</b>	<b>428,625</b>
<b>Employee Benefits</b>			
3100 STRS	399,251	472,383	492,781
3300 OASDI-Medicare-Alternative	80,584	70,126	72,360
3400 Health & Welfare Benefits	210,938	198,750	217,698
3500 Unemployment Insurance	39,347	25,874	26,491
3600 Workers Comp Insurance	44,487	43,817	45,553
3900 Other Employee Benefits	3,693	3,693	3,693
<b>SUBTOTAL - Employee Benefits</b>	<b>778,299</b>	<b>814,643</b>	<b>858,574</b>
<b>Books &amp; Supplies</b>			
4200 Books & Other Reference Materials	3,299	3,299	3,299
4300 Materials & Supplies	25,424	25,000	30,000
4315 Custodial Supplies	1,016	1,098	1,321
4320 Educational Software	47,650	48,754	58,658
4325 Instructional Materials & Supplies	47,908	48,754	58,658

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4410 Classroom Furniture, Equipment & Supplies	16,376	20,000	20,000
4420 Computers: individual items less than \$5k	22,431	22,431	22,431
4430 Non Classroom Related Furniture, Equipment & Supplies	1,000	10,000	10,000
4710 Student Food Services	93,059	99,704	119,958
<b>SUBTOTAL - Books and Supplies</b>	<b>258,162</b>	<b>279,040</b>	<b>324,325</b>
<b>Services &amp; Other Operating Expenses</b>			
5200 Travel & Conferences	1,000	5,000	5,150
5300 Dues & Memberships	15,000	15,000	15,000
5400 Insurance	63,960	77,395	77,395
5515 Janitorial, Gardening Services & Supplies	120,000	123,600	127,308
5535 Utilities - All Utilities	130,000	133,900	137,917
5605 Equipment Leases	16,000	16,000	16,000
5610 Rent	1,045,944	1,045,944	1,045,944
5615 Repairs and Maintenance - Building	49,490	50,975	52,504
5631 Other Space Rental	36,345	36,345	36,345
5803 Accounting Fees	10,700	11,021	11,352
5809 Banking Fees	1,000	1,000	1,000
5812 Business Services	149,616	153,261	155,511
5815 Consultants - Instructional	15,000	15,450	15,914
5820 Consultants - Non Instructional - Custom 1	15,331	15,331	15,331
5824 District Oversight Fees	40,362	46,269	58,200
5830 Field Trips Expenses	21,530	40,848	49,146
5839 Fundraising Expenses	10,000	10,000	10,000
5843 Interest - Loans Less than 1 Year	2,064	2,064	2,064
5845 Legal Fees	60,000	60,000	60,000
5851 Marketing and Student Recruiting	20,000	20,000	20,000
5857 Payroll Fees	4,893	5,039	5,190
5861 Prior Yr Exp (not accrued)	594	-	-
5863 Professional Development	30,061	25,000	30,000
5869 Special Education Contract Instructors	97,000	99,910	102,907
5872 Special Education Encroachment	10,640	12,648	14,947
5881 Student Information System	35,000	35,000	35,000
5887 Technology Services	55,000	60,000	80,000
5898 Bad Debt Expense	10,482	-	-
5900 Communications	17,000	17,510	18,035
5915 Postage and Delivery	471	-	-

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<b>SUBTOTAL - Services &amp; Other Operating Exp.</b>	<b>2,084,482</b>	<b>2,134,511</b>	<b>2,198,160</b>
<b>Depreciation Expense</b>			
6900 Depreciation	50,133	16,414	14,539
<b>SUBTOTAL - Depreciation Expense</b>	<b>50,133</b>	<b>16,414</b>	<b>14,539</b>
<b>Other Outflows</b>			
<b>SUBTOTAL - Other Outflows</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENSES</b>	<b>6,136,850</b>	<b>6,165,724</b>	<b>6,432,464</b>



# Contra Costa School of the Performing Arts

2021-22

As of Mar FY2022

	Year 1 2021-22	Year 2 2022-23	Year 3 2023-24	Driver/ Rate Type
<b>Revenues and related expenses</b>				
<b>Statewide LCFF Assumptions</b>				
LCFF COLA	5.07%	5.33%	3.61%	
TK-3 LCFF Base	8,093	8,524	8,832	
4-6 LCFF Base	8,215	8,653	8,965	
7-8 LCFF Base	8,458	8,909	9,231	
9-12 LCFF Base	9,802	10,324	10,697	
TK-3 Gr Span Adj	842	886	919	
9-12 Gr Span Adj	255	268	278	
<b>School LCFF Assumptions</b>				
LCFF per ADA	9,567	10,193	10,729	
ILPT per ADA	4,719	4,719	4,719	
Supplemental & Concentration Funding	221,843	274,027	377,858	
Unduplicated Pupil % (3 year avg)	30.27%	32.60%	35.70%	
District UPP	47.79%	47.79%	47.79%	
<b>Other Federal and State Revenues</b>				
EDCOE SELPA Federal Rate	139.61	139.61	139.61	Prior Year Enrollment
EDCOE SELPA State Rate	715.00	820.00	820.00	ADA
LAUSD SPED Federal Rate	277.47	226.02	226.02	ADA
LAUSD SPED State Rate	785.59	818.69	818.69	ADA
Other SELPA Fed	0	0.00	0.00	
Other SELPA State	0	0.00	0.00	Flat Rate (NR)
Mandated Cost Reimbursements: K-8	17.21	18.13	18.78	Prior Year Enrollment
Mandated Cost Reimbursements: 9-12	47.84	50.39	52.21	Prior Year Enrollment
One Time Funding	0.00	0.00	0.00	Prior Year Enrollment
State Lottery Unrestricted	163.00	163.00	163.00	P-A ADA
State Lottery Restricted	65.00	65.00	65.00	P-A ADA
Absence Factor	1.04	1.04	1.04	Multiplier to state lottery rates
SB740 maximum per ADA	1,232.00	1,297.67	1,344.51	ADA
SB740 Lease & ADA Default Proration	92%	90%	90%	
SB740 Other Costs Default Proration	0%	0%	0%	
<b>Fees</b>				
Authorizer Fees	150001.00%	0.00%		0.00
Special Education Encroachment Fees	0.03	0.03		% of Sped Revenue
<b>Payroll</b>				
<b>Annual Pay Increase</b>				
Certificated		2.00%	2.00%	
Classified		2.00%	2.00%	
<b>Benefits</b>				
STRS	16.92%	19.10%	19.10%	% of eligible payroll
PERS	22.91%	25.40%	25.20%	% of eligible payroll
PARS	3.75%	3.75%	3.75%	% of eligible payroll
Social Security	6.20%	6.20%	6.20%	% of eligible payroll
Medicare	1.45%	1.45%	1.45%	% of total payroll
Health & Welfare Benefits				Annual rate per employee

Yes	\$6,250	\$6,625	\$7,023	
H&W average annual increase	6.00%	6.00%	6.00%	
In Lieu Medical Stipend				Annual stipend
FUTA Exempt Status				
FUTA %	0.60%	0.60%	0.60%	% of eligible payroll
FUTA Tax Base	\$7,000	\$7,000	\$7,000	
SUTA %	8.10%	8.10%	8.10%	% of eligible payroll
SUTA Tax Base	\$7,000	\$7,000	\$7,000	
ETT (part of SUTA)	\$7	\$7	\$7	Annual rate per employee
Workers Comp	1.50%	1.50%	1.50%	% of total payroll