

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

	<b>Year 1</b>	<b>Year 2</b>	<b>Year 3</b>	<b>Year 4</b>
	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>
<b>SUMMARY</b>				
<b>Revenue</b>				
LCFF Entitlement	3,886,243	4,669,021	5,614,015	6,416,315
Federal Revenue	640,303	174,935	145,983	156,079
Other State Revenues	931,993	1,459,971	801,587	857,466
Local Revenues	237,449	150,429	165,530	181,481
Fundraising and Grants	36,560	96,558	101,982	107,190
<b>Total Revenue</b>	<b>5,732,547</b>	<b>6,550,913</b>	<b>6,829,097</b>	<b>7,718,531</b>
<b>Expenses</b>				
Compensation and Benefits	3,740,935	3,711,328	3,897,618	4,284,478
Books and Supplies	272,556	279,040	330,897	371,981
Services and Other Operating Expenditures	2,124,751	2,496,778	2,325,236	2,417,663
Depreciation	50,133	16,414	14,539	1,045
Other Outflows	-	-	-	-
<b>Total Expenses</b>	<b>6,188,374</b>	<b>6,503,560</b>	<b>6,568,291</b>	<b>7,075,167</b>
<b>Operating Income</b>	<b>(455,827)</b>	<b>47,353</b>	<b>260,806</b>	<b>643,364</b>
<b>Fund Balance</b>				
Beginning Balance (Unaudited)	1,158,535	668,536	715,889	976,695
Audit Adjustment	(34,172)			
Beginning Balance (Audited)	1,124,363	668,536	715,889	976,695
Operating Income	(455,827)	47,353	260,806	643,364
<b>Ending Fund Balance</b>	<b>668,536</b>	<b>715,889</b>	<b>976,695</b>	<b>1,620,059</b>
<b>Total Revenue Per ADA</b>	14,112	14,915	13,926	14,306
<b>Total Expenses Per ADA</b>	15,234	14,807	13,394	13,114
<b>Operating Income Per ADA</b>	(1,122)	108	532	1,192
<b>Fund Balance as a % of Expenses</b>	11%	11%	15%	23%

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	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>
<b>Key Assumptions</b>				
<b>Enrollment Breakdown</b>				
6	79	89	75	90
7	92	89	90	95
8	93	89	90	99
9	53	75	90	99
10	52	50	75	75
11	28	50	57	57
12	26	23	43	57
<b>Total Enrolled</b>	<b>423</b>	<b>465</b>	<b>520</b>	<b>572</b>
<b>ADA %</b>				
4-6	96.4%	95.5%	95.5%	95.5%
7-8	94.9%	95.0%	95.0%	95.0%
9-12	97.2%	93.5%	93.5%	93.5%
<b>Average ADA %</b>	<b>96.0%</b>	<b>94.5%</b>	<b>94.3%</b>	<b>94.3%</b>
<b>ADA</b>				
4-6	76	85	72	86
7-8	176	169	171	184
9-12	155	185	248	269
<b>Total ADA</b>	<b>406</b>	<b>439</b>	<b>490</b>	<b>540</b>
<b>Demographic Information</b>				
CALPADS Enrollment (for unduplicated % calc)	440	465	520	572
# Unduplicated (CALPADS)	157	166	186	205
# Free & Reduced Lunch (CALPADS)	147	155	173	190
# ELL (CALPADS)	38	40	45	50
New Students	-	25	55	52
<b>School Information</b>				
FTE's	43.9	40.4	41.1	44.9
Teachers	22	22	23	25
Certificated Pay Increases	2%	2%	2%	2%
Classified Pay Increases	2%	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>Year 4</b>
<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>
	0%	0%	2%

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	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>	
<b>REVENUE</b>					
<b>LCFF Entitlement</b>					
8011	Charter Schools General Purpose Entitlement - State Aid	1,888,136	2,508,570	3,201,845	3,762,486
8012	Education Protection Account Entitlement	81,244	87,845	98,080	107,906
8096	Charter Schools in Lieu of Property Taxes	1,916,863	2,072,606	2,314,090	2,545,923
	<b>SUBTOTAL - LCFF Entitlement</b>	<b>3,886,243</b>	<b>4,669,021</b>	<b>5,614,015</b>	<b>6,416,315</b>
<b>Federal Revenue</b>					
8181	Special Education - Entitlement	64,221	61,428	64,919	72,597
8220	Child Nutrition Programs	19,670	21,623	24,180	26,598
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
8297	PY Federal - Not Accrued	22,152	-	-	-
8299	All Other Federal Revenue	477,377	35,000	-	-
	<b>SUBTOTAL - Federal Revenue</b>	<b>640,303</b>	<b>174,935</b>	<b>145,983</b>	<b>156,079</b>
<b>Other State Revenue</b>					
8381	Special Education - Entitlement (State)	290,447	360,165	402,128	442,415
8382	Special Education Reimbursement (State)	216,000	216,000	216,000	216,000
8520	Child Nutrition - State	1,481	1,628	1,820	2,002
8550	Mandated Cost Reimbursements	12,554	12,494	14,857	18,567
8560	State Lottery Revenue	96,736	104,596	116,782	128,482
8590	All Other State Revenue	314,775	765,089	50,000	50,000
	<b>SUBTOTAL - Other State Revenue</b>	<b>931,993</b>	<b>1,459,971</b>	<b>801,587</b>	<b>857,466</b>
<b>Local Revenue</b>					
8634	Food Service Sales	53,656	53,753	60,016	67,283
8693	Field Trips	16,249	32,942	36,780	40,465
8699	All Other Local Revenue	137,545	28,734	28,734	28,734
8701	8701 - Student Production/Event Revenue	30,000	35,000	40,000	45,000
	<b>SUBTOTAL - Local Revenue</b>	<b>237,449</b>	<b>150,429</b>	<b>165,530</b>	<b>181,481</b>
<b>Fundraising and Grants</b>					
8802	8802 - Donations - Private (Foundation Grants)	-	50,000	50,000	50,000
8803	8803 - Fundraising (school Site)	36,560	46,558	51,982	57,190

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	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>
<b>SUBTOTAL - Fundraising and Grants</b>	<b>36,560</b>	<b>96,558</b>	<b>101,982</b>	<b>107,190</b>
<b>TOTAL REVENUE</b>	<b>5,732,547</b>	<b>6,550,913</b>	<b>6,829,097</b>	<b>7,718,531</b>

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	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>
<b>EXPENSES</b>				
<b>Compensation &amp; Benefits</b>				
<b>Certificated Salaries</b>				
1100 Teachers Salaries	1,297,235	1,332,288	1,462,249	1,560,794
1101 Teacher - Bonus	10,000	10,000	6,000	6,000
1148 Teacher - Special Ed	115,967	198,761	202,736	327,403
1150 Teacher - Custom 1	99,448	55,926	57,045	58,185
1200 Certificated Pupil Support Salaries	379,035	216,784	201,328	205,354
1300 Certificated Supervisor & Administrator Salaries	541,752	632,616	645,268	658,174
<b>SUBTOTAL - Certificated Salaries</b>	<b>2,443,435</b>	<b>2,446,375</b>	<b>2,574,625</b>	<b>2,815,910</b>
<b>Classified Salaries</b>				
2100 Classified Instructional Aide Salaries	267,691	217,108	221,450	260,000
2200 Classified Support Salaries	27,750	26,848	27,385	27,932
2300 Classified Supervisor & Administrator Salaries	46,855	-	-	-
2400 Classified Clerical & Office Salaries	162,796	185,952	189,671	193,465
2935 Other Classified - Substitute	15,000	22,000	22,440	24,000
<b>SUBTOTAL - Classified Salaries</b>	<b>520,092</b>	<b>451,908</b>	<b>460,946</b>	<b>505,397</b>
<b>Employee Benefits</b>				
3100 STRS	399,141	460,778	485,144	531,309
3300 OASDI-Medicare-Alternative	80,453	72,147	74,740	81,613
3400 Health & Welfare Benefits	210,938	205,375	224,720	266,118
3500 Unemployment Insurance	38,731	27,579	28,216	30,549
3600 Workers Comp Insurance	44,453	43,474	45,534	49,820
3900 Other Employee Benefits	3,693	3,693	3,693	3,763
<b>SUBTOTAL - Employee Benefits</b>	<b>777,407</b>	<b>813,045</b>	<b>862,046</b>	<b>963,171</b>
<b>Books &amp; Supplies</b>				
4200 Books & Other Reference Materials	3,299	3,299	3,299	3,362
4300 Materials & Supplies	28,883	25,000	30,000	35,000
4315 Custodial Supplies	1,016	1,098	1,226	1,374
4320 Educational Software	47,817	48,754	54,434	61,026
4325 Instructional Materials & Supplies	52,210	48,754	54,434	61,026

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	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>
4410 Classroom Furniture, Equipment & Supplies	16,376	20,000	26,000	29,143
4420 Computers: individual items less than \$5k	22,431	22,431	39,000	43,715
4430 Non Classroom Related Furniture, Equipment & Supplies	1,000	10,000	11,183	12,535
4710 Student Food Services	99,524	99,704	111,321	124,800
<b>SUBTOTAL - Books and Supplies</b>	<b>272,556</b>	<b>279,040</b>	<b>330,897</b>	<b>371,981</b>
<b>Services &amp; Other Operating Expenses</b>				
5200 Travel & Conferences	1,000	5,000	5,759	6,525
5300 Dues & Memberships	15,000	15,000	15,000	15,285
5400 Insurance	76,367	77,395	84,184	92,323
5515 Janitorial, Gardening Services & Supplies	120,000	135,000	139,050	143,222
5535 Utilities - All Utilities	130,000	145,000	149,350	153,831
5605 Equipment Leases	16,000	16,000	17,892	20,056
5610 Rent	1,045,944	1,045,944	1,045,944	1,046,236
5615 Repairs and Maintenance - Building	51,783	60,000	69,110	78,301
5631 Other Space Rental	36,345	38,150	38,150	38,875
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	154,498	171,438	162,341	172,730
5815 Consultants - Instructional	24,500	25,235	29,066	32,932
5820 Consultants - Non Instructional - Custom 1	18,331	18,331	20,499	22,978
5824 District Oversight Fees	40,362	48,190	57,640	66,911
5826 Contingency	-	276,500	-	-
5830 Field Trips Expenses	33,716	43,923	56,396	63,225
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	40,000	60,000	60,000	61,140
5851 Marketing and Student Recruiting	20,000	20,000	20,000	20,380
5857 Payroll Fees	4,893	5,039	5,190	5,346
5861 Prior Yr Exp (not accrued)	594	-	-	-
5863 Professional Development	30,061	25,000	40,000	40,760
5869 Special Education Contract Instructors	113,000	116,390	134,061	151,891
5872 Special Education Encroachment	10,640	12,648	14,011	15,744
5881 Student Information System	35,000	35,000	39,140	43,872
5887 Technology Services	55,000	60,000	80,000	81,520
5898 Bad Debt Expense	10,482	-	-	-
5900 Communications	17,000	17,510	18,035	18,576

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	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>
5915 Postage and Delivery	471	-	-	-
<b>SUBTOTAL - Services &amp; Other Operating Exp.</b>	<b>2,124,751</b>	<b>2,496,778</b>	<b>2,325,236</b>	<b>2,417,663</b>
<b>Depreciation Expense</b>				
6900 Depreciation	50,133	16,414	14,539	1,045
<b>SUBTOTAL - Depreciation Expense</b>	<b>50,133</b>	<b>16,414</b>	<b>14,539</b>	<b>1,045</b>
<b>Other Outflows</b>				
<b>SUBTOTAL - Other Outflows</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENSES</b>	<b>6,188,374</b>	<b>6,503,560</b>	<b>6,568,291</b>	<b>7,075,167</b>



# Contra Costa School of the Performing Arts

2021-22

As of Apr FY2022

	Year 1 2021-22	Year 2 2022-23	Year 3 2023-24	Year 4 2024-25	Driver/ Rate Type
<b>Revenues and related expenses</b>					
<b>Statewide LCFF Assumptions</b>					
LCFF COLA	5.07%	9.84%	5.38%	4.02%	
TK-3 LCFF Base	8,093	8,890	9,368	9,745	
4-6 LCFF Base	8,215	9,024	9,509	9,891	
7-8 LCFF Base	8,458	9,291	9,791	10,185	
9-12 LCFF Base	9,802	10,767	11,346	11,802	
TK-3 Gr Span Adj	842	925	974	1,013	
9-12 Gr Span Adj	255	280	295	307	
<b>School LCFF Assumptions</b>					
LCFF per ADA	9,567	10,630	11,448	11,892	
ILPT per ADA	4,719	4,719	4,719	4,719	
Supplemental & Concentration Funding	221,843	285,787	374,323	428,376	
Unduplicated Pupil % (3 year avg)	30.27%	32.60%	35.72%	35.77%	
District UPP	47.79%	47.79%	47.79%	47.79%	
<b>Other Federal and State Revenues</b>					
EDCOE SELPA Federal Rate	139.61	139.61	139.61	139.61	Prior Year Enrollment
EDCOE SELPA State Rate	715.00	820.00	820.00	820.00	ADA
LAUSD SPED Federal Rate	277.47	226.02	226.02	226.02	ADA
LAUSD SPED State Rate	785.59	818.69	818.69	818.69	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	18.34	19.33	19.94	Prior Year Enrollment
Mandated Cost Reimbursements: 9-12	47.84	50.98	53.72	55.41	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	1,312.82	1,383.45	1,439.06	ADA
SB740 Lease & ADA Default Proration	92%	90%	90%	90%	
SB740 Other Costs Default Proration	0%	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%	2.00%	
Classified		2.00%	2.00%	2.00%	
<b>Benefits</b>					
STRS	16.92%	19.10%	19.10%	19.10%	% of eligible payroll
PERS	22.91%	25.37%	25.20%	24.60%	% 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 Exempt Status					

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	
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