

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

	Year 2 2022-23	Assumptions
SUMMARY		
Revenue		
LCFF Entitlement	4,107,105	
Federal Revenue	165,068	
Other State Revenues	1,550,801	
Local Revenues	138,344	
Fundraising and Grants	90,068	
Total Revenue	6,051,386	
Expenses		
Compensation and Benefits	3,540,759	
Books and Supplies	250,558	
Services and Other Operating Expenditures	2,206,554	
Depreciation	16,414	
Other Outflows	-	
Total Expenses	6,014,285	
Operating Income	37,102	
Fund Balance		
Beginning Balance (Unaudited)	721,296	
Audit Adjustment		
Beginning Balance (Audited)	721,296	
Operating Income	37,102	
Ending Fund Balance	758,398	
Total Revenue Per ADA	16,009	
Total Expenses Per ADA	15,911	
Operating Income Per ADA	98	
Fund Balance as a % of Expenses	13%	

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Key Assumptions		
Enrollment Breakdown		
6	80	
7	80	
8	80	
9	65	
10	40	
11	40	
12	15	
Total Enrolled	400	
ADA %		
4-6	95.5%	
7-8	95.0%	
9-12	93.5%	
Average ADA %	94.5%	
ADA		
4-6	76	
7-8	152	
9-12	150	
Total ADA	378	
Demographic Information		
CALPADS Enrollment (for unduplicated % calc)	400	
# Unduplicated (CALPADS)	143	
# Free & Reduced Lunch (CALPADS)	134	
# ELL (CALPADS)	35	
New Students	-	
School Information		
FTE's	38.5	
Teachers	21	
Certificated Pay Increases	2%	
Classified Pay Increases	2%	
# of school days	-	

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Default Expense Inflation Rate

Year 2 2022-23	Assumptions
0%	

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REVENUE		
LCFF Entitlement		
8011 Charter Schools General Purpose Entitlement - State Aid	2,240,556	
8012 Education Protection Account Entitlement	75,600	
8096 Charter Schools in Lieu of Property Taxes	1,790,949	
SUBTOTAL - LCFF Entitlement	<u>4,107,105</u>	
Federal Revenue		
8181 Special Education - Entitlement	55,000	
8220 Child Nutrition Programs	18,600	
8291 Title I	38,057	
8292 Title II	8,411	
8294 Title IV	10,000	
8297 PY Federal - Not Accrued	-	
8299 All Other Federal Revenue	35,000	
SUBTOTAL - Federal Revenue	<u>165,068</u>	
Other State Revenue		
8319 Other State Apportionments - Prior Years	-	
8381 Special Education - Entitlement (State	309,960	
8382 Special Education Reimbursement (State	100,000	
8520 Child Nutrition - State	1,400	
8550 Mandated Cost Reimbursements	12,494	
8560 State Lottery Revenue	93,569	
8590 All Other State Revenue	1,033,378	
SUBTOTAL - Other State Revenue	<u>1,550,801</u>	
Local Revenue		
8634 Food Service Sales	46,260	
8693 Field Trips	28,350	80% of field trip expenses
8699 All Other Local Revenue	28,734	chromebook replacement, other fees
8701 8701 - Student Production/Event Revenue	35,000	
SUBTOTAL - Local Revenue	<u>138,344</u>	
Fundraising and Grants		
8802 8802 - Donations - Private (Foundation Grants)	50,000	

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	2022-23	
8803 8803 - Fundraising (school Site)	40,068	
SUBTOTAL - Fundraising and Grants	90,068	
TOTAL REVENUE	6,051,386	

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		Year 2	Assumptions
		2022-23	
EXPENSES			
Compensation & Benefits			
Certificated Salaries			
1100	Teachers Salaries	1,279,899	
1148	Teacher - Special Ed	198,761	
1150	Teacher - Custom 1	55,926	
1200	Certificated Pupil Support Salaries	148,765	
1300	Certificated Supervisor & Administrator Salaries	632,616	
	SUBTOTAL - Certificated Salaries	2,315,967	
Classified Salaries			
2100	Classified Instructional Aide Salaries	217,108	
2200	Classified Support Salaries	26,848	
2300	Classified Supervisor & Administrator Salaries	-	
2400	Classified Clerical & Office Salaries	185,952	
2935	Other Classified - Substitute	22,000	
	SUBTOTAL - Classified Salaries	451,908	
Employee Benefits			
3100	STRS	435,870	
3300	OASDI-Medicare-Alternative	70,256	
3400	Health & Welfare Benefits	194,333	
3500	Unemployment Insurance	27,214	
3600	Workers Comp Insurance	41,518	
3900	Other Employee Benefits	3,693	
	SUBTOTAL - Employee Benefits	772,884	
Books & Supplies			
4200	Books & Other Reference Materials	3,027	
4300	Materials & Supplies	25,000	
4315	Custodial Supplies	378	
4320	Educational Software	41,958	
4325	Instructional Materials & Supplies	41,958	
4410	Classroom Furniture, Equipment & Supplies	20,000	

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4420 Computers: individual items less than \$5k	22,431	
4430 Non Classroom Related Furniture, Equipment & Supplies	10,000	
4710 Student Food Services	85,806	
SUBTOTAL - Books and Supplies	250,558	
Services & Other Operating Expenses		
5200 Travel & Conferences	5,000	
5300 Dues & Memberships	15,000	
5400 Insurance	77,395	
5515 Janitorial, Gardening Services & Supplies	135,000	
5535 Utilities - All Utilities	145,000	
5605 Equipment Leases	12,072	
5610 Rent	1,045,944	
5615 Repairs and Maintenance - Building	60,000	
5631 Other Space Rental	43,479	
5803 Accounting Fees	9,682	
5809 Banking Fees	478	
5812 Business Services	171,084	
5815 Consultants - Instructional	25,818	
5820 Consultants - Non Instructional - Custom 1	19,451	
5824 District Oversight Fees	43,071	
5830 Field Trips Expenses	37,800	
5839 Fundraising Expenses	7,948	
5843 Interest - Loans Less than 1 Year	2,064	
5845 Legal Fees	60,000	
5851 Marketing and Student Recruiting	18,403	
5857 Payroll Fees	4,766	
5861 Prior Yr Exp (not accrued)	-	
5863 Professional Development	25,000	
5869 Special Education Contract Instructors	120,421	
5872 Special Education Encroachment	10,949	
5881 Student Information System	35,250	
5887 Technology Services	60,000	
5898 Bad Debt Expense	-	
5900 Communications	15,479	
5915 Postage and Delivery	-	
SUBTOTAL - Services & Other Operating Exp.	2,206,554	

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	Year 2	Assumptions
	2022-23	
Depreciation Expense		
6900 Depreciation	16,414	
SUBTOTAL - Depreciation Expense	16,414	
Other Outflows		
SUBTOTAL - Other Outflows	-	
TOTAL EXPENSES	6,014,285	

Contra Costa School of the Perform
Monthly Cash Forecast
As of Jun FY2022

	2022-23								
	Actuals & Forecast								
	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar
	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast
Beginning Cash	1,153,777	1,050,156	1,185,361	1,163,498	1,122,628	1,017,445	966,040	1,058,472	1,356,215
REVENUE									
LCFF Entitlement	115,012	351,918	275,244	393,070	372,759	372,759	393,070	539,685	419,163
Federal Revenue	-	-	1,802	1,802	15,919	1,802	1,802	15,919	1,802
Other State Revenue	14,522	14,522	26,276	26,276	26,276	103,190	228,729	263,655	233,374
Other Local Revenue	-	-	15,043	15,043	15,043	15,043	15,043	15,043	15,043
Fundraising & Grants	8,046	8,046	8,046	8,046	8,046	8,046	8,046	8,046	8,046
TOTAL REVENUE	137,581	374,487	326,411	444,237	438,043	500,841	646,690	842,348	677,429
EXPENSES									
Certificated Salaries	115,783	203,117	211,217	211,217	211,217	218,717	211,217	211,217	211,217
Classified Salaries	17,329	39,507	39,507	39,507	39,507	39,507	39,507	39,507	39,507
Employee Benefits	71,670	67,288	77,203	68,929	67,550	69,069	78,582	68,929	68,929
Books & Supplies	12,748	43,733	53,703	18,658	18,658	18,658	18,658	18,658	18,658
Services & Other Operating Expenses	196,482	201,791	212,480	210,003	210,003	210,003	210,003	210,003	213,718
Capital Outlay & Depreciation	1,368	1,368	1,368	1,368	1,368	1,368	1,368	1,368	1,368
Other Outflows	-	-	-	-	-	-	-	-	-
TOTAL EXPENSES	415,380	556,805	595,478	549,683	548,304	557,323	559,336	549,683	553,398
Operating Cash Inflow (Outflow)	(277,799)	(182,318)	(269,068)	(105,446)	(110,261)	(56,483)	87,355	292,665	124,030
Revenues - Prior Year Accruals	321,183	312,293	242,127	59,498	-	-	-	-	-
Other Assets	51,997	-	-	-	-	-	-	-	-
Fixed Assets	1,368	1,368	1,368	1,368	1,368	1,368	1,368	1,368	1,368
Expenses - Prior Year Accruals	(101,485)	152	-	-	-	-	-	-	-
Accounts Payable - Current Year	(92,269)	-	-	-	-	-	-	-	-
Summerholdback for Teachers	(47,651)	3,710	3,710	3,710	3,710	3,710	3,710	3,710	3,710
Loans Payable (Long Term)	-	-	-	-	-	-	-	-	-
Other Liabilities	41,037	-	-	-	-	-	-	-	(164,458)
Ending Cash	1,050,156	1,185,361	1,163,498	1,122,628	1,017,445	966,040	1,058,472	1,356,215	1,320,865

Contra Costa School of the Perform
Monthly Cash Forecast
As of Jun FY2022

	Apr	May	Jun	Forecast	Remaining
	Forecast	Forecast	Forecast		Balance
Beginning Cash	1,320,865	1,319,368	1,306,686		
REVENUE					
LCFF Entitlement	444,425	419,163	419,163	4,107,105	(408,327)
Federal Revenue	29,302	15,919	1,802	165,068	77,198
Other State Revenue	40,219	67,679	40,219	1,550,801	465,864
Other Local Revenue	15,043	15,043	15,043	138,344	(12,085)
Fundraising & Grants	8,046	8,046	8,046	90,068	(6,490)
TOTAL REVENUE	537,035	525,850	484,274	6,051,386	116,160
EXPENSES					
Certificated Salaries	211,217	211,217	218,717	2,315,967	(130,108)
Classified Salaries	39,507	39,507	39,507	451,908	-
Employee Benefits	63,475	63,475	47,879	772,884	(40,095)
Books & Supplies	18,658	18,658	18,658	250,558	(27,551)
Services & Other Operating Expenses	209,384	209,384	202,934	2,206,554	(289,637)
Capital Outlay & Depreciation	1,368	1,368	1,368	16,414	-
Other Outflows	-	-	-	-	-
TOTAL EXPENSES	543,610	543,610	529,065	6,014,285	(487,391)
Operating Cash Inflow (Outflow)	(6,574)	(17,760)	(44,791)	37,102	603,551
Revenues - Prior Year Accruals	-	-	-		
Other Assets	-	-	-		
Fixed Assets	1,368	1,368	1,368		
Expenses - Prior Year Accruals	-	-	-		
Accounts Payable - Current Year	-	-	-		
Summerholdback for Teachers	3,710	3,710	3,710		
Loans Payable (Long Term)	-	-	-		
Other Liabilites	-	-	-		
Ending Cash	1,319,368	1,306,686	1,266,972		

Contra Costa School of the Performing Arts

2021-22

As of Jun FY2022

	Year 2 2022-23	Driver/ Rate Type
Revenues and related expenses		
Statewide LCFF Assumptions		
LCFF COLA	12.84%	
TK-3 LCFF Base	9,132	
4-6 LCFF Base	9,270	
7-8 LCFF Base	9,544	
9-12 LCFF Base	11,061	
TK-3 Gr Span Adj	950	
9-12 Gr Span Adj	288	
School LCFF Assumptions		
LCFF per ADA	10,865	
ILPT per ADA	4,738	
Supplemental & Concentration Funding	250,379	
Unduplicated Pupil % (3 year avg)	32.46%	
District UPP	30.72%	
Other Federal and State Revenues		
EDCOE SELPA Federal Rate	125.00	Prior Year Enrollment
EDCOE SELPA State Rate	820.00	ADA
LAUSD SPED Federal Rate	244.62	ADA
LAUSD SPED State Rate	978.72	ADA
Other SELPA Fed	0.00	
Other SELPA State	0.00	Flat Rate (NR)
Mandated Cost Reimbursements: K-8	18.34	Prior Year Enrollment
Mandated Cost Reimbursements: 9-12	50.98	Prior Year Enrollment
One Time Funding	0.00	Prior Year Enrollment
State Lottery Unrestricted	170.00	P-A ADA
State Lottery Restricted	67.00	P-A ADA
Absence Factor	1.04	Multiplier to state lottery rates
SB740 maximum per ADA	1,312.82	ADA
SB740 Lease & ADA Default Proration	90%	
SB740 Other Costs Default Proration	0%	
Fees		
Authorizer Fees	200000.00%	0.00
Special Education Encroachment Fees	0.03	% of Sped Revenue

Payroll		
Annual Pay Increase		
Certificated	2.00%	
Classified	2.00%	
Benefits		
STRS	19.10%	% of eligible payroll
PERS	25.37%	% of eligible payroll
PARS	3.75%	% of eligible payroll
Social Security	6.20%	% of eligible payroll
Medicare	1.45%	% of total payroll
Health & Welfare Benefits		Annual rate per employee

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