

**Contra Costa School of the Performing Arts**  
**Multi-year Projection**  
**As of Oct FY2023**

	<b>Year 1</b>	<b>Year 2</b>	<b>Year 3</b>	<b>Year 4</b>	<b>Assumptions</b>
	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2025-26</b>	
<b>SUMMARY</b>					
<b>Revenue</b>					
LCFF Entitlement	3,602,656	4,399,495	4,888,150	5,372,347	
Federal Revenue	160,918	117,893	126,443	130,743	
Other State Revenues	1,482,409	603,134	580,772	607,444	
Local Revenues	129,049	258,362	268,956	279,677	
Fundraising and Grants	85,076	90,078	92,580	95,082	
<b>Total Revenue</b>	<b>5,460,109</b>	<b>5,468,961</b>	<b>5,956,901</b>	<b>6,485,293</b>	
<b>Expenses</b>					
Compensation and Benefits	3,202,471	2,912,763	3,291,567	3,429,631	
Books and Supplies	201,937	254,359	275,690	297,557	
Services and Other Operating Expenditures	2,430,265	2,283,778	2,347,139	2,413,312	
Depreciation	16,414	14,539	1,045	-	
Other Outflows	-	-	-	-	
<b>Total Expenses</b>	<b>5,851,087</b>	<b>5,465,440</b>	<b>5,915,440</b>	<b>6,140,500</b>	
<b>Operating Income</b>	<b>(390,978)</b>	<b>3,522</b>	<b>41,460</b>	<b>344,793</b>	
<b>Fund Balance</b>					
Beginning Balance (Unaudited)	668,363	277,385	280,906	322,367	
Audit Adjustment					
Beginning Balance (Audited)	668,363	277,385	280,906	322,367	
Operating Income	(390,978)	3,522	41,460	344,793	
<b>Ending Fund Balance</b>	<b>277,385</b>	<b>280,906</b>	<b>322,367</b>	<b>667,159</b>	
<b>Total Revenue Per ADA</b>	16,500	14,465	14,829	15,249	
<b>Total Expenses Per ADA</b>	17,682	14,455	14,726	14,438	
<b>Operating Income Per ADA</b>	(1,182)	9	103	811	
<b>Fund Balance as a % of Expenses</b>	5%	5%	5%	11%	

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	<b>Year 1 2022-23</b>	<b>Year 2 2023-24</b>	<b>Year 3 2024-25</b>	<b>Year 4 2025-26</b>	<b>Assumptions</b>
<b>Key Assumptions</b>					
<b>Enrollment Breakdown</b>					
6	73	98	105	112	
7	73	71	74	77	
8	73	71	74	77	
9	57	43	46	49	
10	33	43	46	49	
11	33	37	40	43	
12	8	37	40	43	
<b>Total Enrolled</b>	<b>350</b>	<b>400</b>	<b>425</b>	<b>450</b>	
<b>ADA %</b>					
4-6	95.5%	95.5%	95.5%	95.5%	
7-8	95.0%	95.0%	95.0%	95.0%	
9-12	93.5%	93.5%	93.5%	93.5%	
<b>Average ADA %</b>	<b>94.5%</b>	<b>94.5%</b>	<b>94.5%</b>	<b>94.5%</b>	
<b>ADA</b>					
4-6	70	94	100	107	
7-8	139	135	141	146	
9-12	122	150	161	172	
<b>Total ADA</b>	<b>331</b>	<b>378</b>	<b>402</b>	<b>425</b>	
<b>Demographic Information</b>					
CALPADS Enrollment (for unduplicated % calc)	341	400	425	450	
# Unduplicated (CALPADS)	144	169	180	191	
# Free & Reduced Lunch (CALPADS)	132	155	165	175	
# ELL (CALPADS)	29	34	36	38	
New Students	-	59	25	25	
<b>School Information</b>					
FTE's	35.0	31.9	35.7	36.7	
Teachers	20	19	21	21	
Certificated Pay Increases	2%	2%	2%	2%	
Classified Pay Increases	2%	2%	2%	2%	
# of school days	-	-	-	-	
Default Expense Inflation Rate		0%	2%	2%	

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		<b>Year 1</b>	<b>Year 2</b>	<b>Year 3</b>	<b>Year 4</b>	<b>Assumptions</b>
		<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2025-26</b>	
<b>REVENUE</b>						
<b>LCFF Entitlement</b>						
8011	Charter Schools General Purpose Entitlement - State Aid	1,968,636	2,532,502	2,904,571	3,272,233	
8012	Education Protection Account Entitlement	66,182	75,618	80,340	85,060	
8096	Charter Schools in Lieu of Property Taxes	1,567,838	1,791,375	1,903,239	2,015,054	
<b>SUBTOTAL - LCFF Entitlement</b>		<b>3,602,656</b>	<b>4,399,495</b>	<b>4,888,150</b>	<b>5,372,347</b>	
<b>Federal Revenue</b>						
8181	Special Education - Entitlement	55,000	42,625	50,000	53,125	
8220	Child Nutrition Programs	16,450	18,800	19,975	21,150	
8291	Title I	38,057	38,057	38,057	38,057	
8292	Title II	8,411	8,411	8,411	8,411	
8294	Title IV	10,000	10,000	10,000	10,000	
8299	All Other Federal Revenue	33,000	-	-	-	
<b>SUBTOTAL - Federal Revenue</b>		<b>160,918</b>	<b>117,893</b>	<b>126,443</b>	<b>130,743</b>	
<b>Other State Revenue</b>						
8381	Special Education - Entitlement (State)	271,346	310,034	329,394	348,746	
8382	Special Education Reimbursement (State)	87,500	87,500	87,500	87,500	
8520	Child Nutrition - State	1,225	1,400	1,488	1,575	
8550	Mandated Cost Reimbursements	12,494	10,609	12,955	14,346	
8560	State Lottery Revenue	81,912	93,591	99,436	105,277	
8590	All Other State Revenue	977,931	50,000	-	-	
8593	Other State Revenue 3	50,000	50,000	50,000	50,000	
<b>SUBTOTAL - Other State Revenue</b>		<b>1,482,409</b>	<b>603,134</b>	<b>580,772</b>	<b>607,444</b>	
<b>Local Revenue</b>						
8634	Food Service Sales	40,497	46,271	50,094	54,045	
8693	Field Trips	24,818	28,357	30,128	31,898	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	35,000	40,000	45,000	50,000	
8702	CTEIG	-	115,000	115,000	115,000	
<b>SUBTOTAL - Local Revenue</b>		<b>129,049</b>	<b>258,362</b>	<b>268,956</b>	<b>279,677</b>	
<b>Fundraising and Grants</b>						
8802	8802 - Donations - Private (Foundation Grants)	50,000	50,000	50,000	50,000	
8803	8803 - Fundraising (school Site)	35,076	40,078	42,580	45,082	
<b>SUBTOTAL - Fundraising and Grants</b>		<b>85,076</b>	<b>90,078</b>	<b>92,580</b>	<b>95,082</b>	
<b>TOTAL REVENUE</b>		<b>5,460,109</b>	<b>5,468,961</b>	<b>5,956,901</b>	<b>6,485,293</b>	

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	<b>Year 1</b>	<b>Year 2</b>	<b>Year 3</b>	<b>Year 4</b>	<b>Assumptions</b>
	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2025-26</b>	
<b>EXPENSES</b>					
<b>Compensation &amp; Benefits</b>					
<b>Certificated Salaries</b>					
1100 Teachers Salaries	1,189,774	1,174,551	1,267,222	1,306,646	
1103 Teacher - Substitute Pay	28,000	28,560	29,131	29,714	
1148 Teacher - Special Ed	138,087	137,934	261,305	266,531	
1150 Teacher - Arts	123,184	53,550	54,621	55,713	
1200 Certificated Pupil Support Salaries	73,621	-	-	-	
1300 Certificated Supervisor & Administrator Salaries	497,072	456,110	465,232	474,537	
<b>SUBTOTAL - Certificated Salaries</b>	<b>2,049,738</b>	<b>1,850,705</b>	<b>2,077,511</b>	<b>2,133,141</b>	
<b>Classified Salaries</b>					
2100 Classified Instructional Aide Salaries	312,423	293,270	333,256	374,731	
2200 Classified Support Salaries	36,455	35,986	36,705	37,439	
2400 Classified Clerical & Office Salaries	124,518	108,801	110,977	113,196	
2935 Other Classified - Substitute	9,000	9,180	24,000	26,000	
<b>SUBTOTAL - Classified Salaries</b>	<b>482,395</b>	<b>447,236</b>	<b>504,938</b>	<b>551,367</b>	
<b>Employee Benefits</b>					
3100 STRS	367,972	343,257	386,372	396,789	
3300 OASDI-Medicare-Alternative	74,262	64,369	72,138	76,564	
3400 Health & Welfare Benefits	158,448	147,473	184,235	203,180	
3500 Unemployment Insurance	27,983	21,562	23,872	24,488	
3600 Workers Comp Insurance	37,982	34,469	38,737	40,268	
3900 Other Employee Benefits	3,693	3,693	3,763	3,834	
<b>SUBTOTAL - Employee Benefits</b>	<b>670,339</b>	<b>614,822</b>	<b>709,117</b>	<b>745,123</b>	
<b>Books &amp; Supplies</b>					
4200 Books & Other Reference Materials	3,027	3,027	3,085	3,143	
4300 Materials & Supplies	20,000	30,000	35,000	40,000	
4315 Custodial Supplies	331	378	409	442	
4320 Educational Software	36,731	41,968	45,436	49,019	
4325 Instructional Materials & Supplies	31,731	31,731	32,334	32,948	
4410 Classroom Furniture, Equipment & Supplies	20,000	20,000	21,654	23,363	
4420 Computers: individual items less than \$5k	5,000	30,000	32,481	35,045	
4430 Non Classroom Related Furniture, Equipment & Supplies	10,000	11,429	12,374	13,350	
4710 Student Food Services	75,117	85,826	92,918	100,247	
<b>SUBTOTAL - Books and Supplies</b>	<b>201,937</b>	<b>254,359</b>	<b>275,690</b>	<b>297,557</b>	
<b>Services &amp; Other Operating Expenses</b>					
5200 Travel & Conferences	5,000	5,886	6,441	7,025	
5300 Dues & Memberships	15,000	15,000	15,285	15,575	
5400 Insurance	77,395	85,594	91,398	97,392	
5515 Janitorial, Gardening Services & Supplies	135,000	139,050	143,222	147,518	

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5535 Utilities - All Utilities	145,000	149,350	153,831	158,445	
5605 Equipment Leases	12,072	13,797	14,937	16,117	
5610 Rent	1,045,944	1,045,944	1,046,236	1,046,533	
5615 Repairs and Maintenance - Building	90,000	105,943	115,941	126,444	
5631 Other Space Rental	43,479	1,000	1,019	1,038	
5803 Accounting Fees	9,682	9,972	10,272	10,580	
5809 Banking Fees	478	478	487	496	
5812 Business Services	162,489	149,895	158,921	169,000	
5815 Consultants - Instructional	25,818	30,392	33,260	36,273	
5820 Consultants - Non Instructional - Custom 1	19,451	22,229	24,067	25,967	
5824 District Oversight Fees	38,027	45,995	51,848	57,861	
5830 Field Trips Expenses	33,091	43,480	47,073	50,786	
5839 Fundraising Expenses	7,948	7,948	8,099	8,253	
5843 Interest - Loans Less than 1 Year	2,064	2,064	2,103	2,143	
5845 Legal Fees	60,000	60,000	61,140	62,302	
5851 Marketing and Student Recruiting	18,043	18,043	18,386	18,735	
5857 Payroll Fees	4,766	4,909	5,056	5,208	
5863 Professional Development	70,000	40,000	40,760	41,534	
5869 Special Education Contract Instructors	289,000	140,000	144,200	148,526	
5872 Special Education Encroachment	9,790	10,580	11,598	12,519	
5881 Student Information System	35,250	40,286	43,617	47,060	
5887 Technology Services	60,000	80,000	81,520	83,069	
5900 Communications	15,479	15,943	16,421	16,914	
<b>SUBTOTAL - Services &amp; Other Operating Exp.</b>	<b>2,430,265</b>	<b>2,283,778</b>	<b>2,347,139</b>	<b>2,413,312</b>	
<b>Depreciation Expense</b>					
6900 Depreciation	16,414	14,539	1,045	-	
<b>SUBTOTAL - Depreciation Expense</b>	<b>16,414</b>	<b>14,539</b>	<b>1,045</b>	<b>-</b>	
<b>Other Outflows</b>					
<b>SUBTOTAL - Other Outflows</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>TOTAL EXPENSES</b>	<b>5,851,087</b>	<b>5,465,440</b>	<b>5,915,440</b>	<b>6,140,500</b>	

**Contra Costa School of the Perform**  
**Monthly Cash Forecast**  
**As of Oct FY2023**

	2022-23									
	Actuals & Forecast									
	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr
	Actuals	Actuals	Actuals	Actuals	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast
<b>Beginning Cash</b>	<b>1,153,777</b>	<b>893,898</b>	<b>957,795</b>	<b>817,068</b>	<b>990,699</b>	<b>1,051,248</b>	<b>1,146,728</b>	<b>1,269,940</b>	<b>1,299,370</b>	<b>1,255,304</b>
<b>REVENUE</b>										
LCFF Entitlement	-	234,459	349,941	388,446	368,134	368,134	388,446	368,134	282,482	216,244
Federal Revenue	-	1,789	-	-	16,441	1,371	1,371	15,488	1,371	28,871
Other State Revenue	44,421	25,592	34,459	44,488	162,036	188,148	26,243	108,204	137,347	218,008
Other Local Revenue	6,246	10,422	8,946	9,603	3,806	12,861	12,861	12,861	12,861	12,861
Fundraising & Grants	303	951	198	45,000	4,828	4,828	4,828	4,828	4,828	4,828
<b>TOTAL REVENUE</b>	<b>50,971</b>	<b>273,212</b>	<b>393,543</b>	<b>487,538</b>	<b>555,246</b>	<b>575,342</b>	<b>433,748</b>	<b>509,515</b>	<b>438,889</b>	<b>480,811</b>
<b>EXPENSES</b>										
Certificated Salaries	76,042	202,895	196,313	182,799	167,197	174,697	173,716	173,716	173,716	173,716
Classified Salaries	12,744	49,697	48,699	39,272	37,741	42,035	42,035	42,035	42,035	42,035
Employee Benefits	44,826	67,440	72,059	54,447	53,787	55,337	66,336	56,542	56,542	51,582
Books & Supplies	2,232	6,256	12,287	48,769	18,328	16,295	16,295	16,295	16,295	16,295
Services & Other Operating Expenses	199,894	176,215	199,277	252,337	232,712	195,841	195,841	195,841	198,710	195,363
Capital Outlay & Depreciation	3,086	1,212	1,212	1,212	118	1,368	1,368	1,368	1,368	1,368
Other Outflows	11,987	10,287	51,841	918	(75,034)	-	-	-	-	-
<b>TOTAL EXPENSES</b>	<b>350,811</b>	<b>514,001</b>	<b>581,687</b>	<b>579,753</b>	<b>434,849</b>	<b>485,572</b>	<b>495,590</b>	<b>485,796</b>	<b>488,665</b>	<b>480,358</b>
<b>Operating Cash Inflow (Outflow)</b>	<b>(299,840)</b>	<b>(240,789)</b>	<b>(188,144)</b>	<b>(92,215)</b>	<b>120,397</b>	<b>89,769</b>	<b>(61,842)</b>	<b>23,719</b>	<b>(49,776)</b>	<b>453</b>
Revenues - Prior Year Accruals	90,919	201,980	36,427	153,704	98,930	-	179,343	-	-	-
Other Assets	49,482	-	-	-	-	-	-	-	-	-
Fixed Assets	3,086	1,212	1,212	1,212	118	1,368	1,368	1,368	1,368	1,368
Expenses - Prior Year Accruals	(58,746)	(862)	-	-	(56,790)	-	-	-	-	-
Accounts Payable - Current Year	(89,965)	68,278	(24,162)	60,028	(106,450)	-	-	-	-	-
Summerholdback for Teachers	(40,699)	6,939	6,802	6,804	4,343	4,343	4,343	4,343	4,343	4,343
Other Liabilities	85,885	27,139	27,139	44,098	-	-	-	-	-	-
<b>Ending Cash</b>	<b>893,898</b>	<b>957,795</b>	<b>817,068</b>	<b>990,699</b>	<b>1,051,248</b>	<b>1,146,728</b>	<b>1,269,940</b>	<b>1,299,370</b>	<b>1,255,304</b>	<b>1,261,468</b>

**Contra Costa School of the Perform**  
**Monthly Cash Forecast**  
**As of Oct FY2023**

	<b>May</b>	<b>Jun</b>	<b>Forecast</b>	<b>Remaining</b>	<b>Jul</b>	<b>Aug</b>	<b>Sep</b>	<b>Oct</b>	<b>Nov</b>	<b>Dec</b>
	<b>Forecast</b>	<b>Forecast</b>		<b>Balance</b>	<b>Forecast</b>	<b>Forecast</b>	<b>Forecast</b>	<b>Forecast</b>	<b>Forecast</b>	<b>Forecast</b>
<b>Beginning Cash</b>	<b>1,261,468</b>	<b>1,272,342</b>			<b>1,172,002</b>	<b>998,035</b>	<b>998,589</b>	<b>889,320</b>	<b>856,896</b>	<b>815,252</b>
<b>REVENUE</b>										
LCFF Entitlement	207,230	207,230	3,602,656	223,776	-	204,894	298,965	341,456	324,911	324,911
Federal Revenue	15,488	1,371	160,918	77,359	-	-	1,567	1,567	15,684	1,567
Other State Revenue	245,115	137,347	1,482,409	111,001	14,983	15,599	38,866	26,838	31,538	54,647
Other Local Revenue	12,861	12,861	129,049	-	-	-	25,836	25,836	25,836	25,836
Fundraising & Grants	4,828	4,828	85,076	-	7,506	7,506	7,506	7,506	7,506	7,506
<b>TOTAL REVENUE</b>	<b>485,522</b>	<b>363,637</b>	<b>5,460,109</b>	<b>412,135</b>	<b>22,489</b>	<b>228,000</b>	<b>372,740</b>	<b>403,203</b>	<b>405,475</b>	<b>414,467</b>
<b>EXPENSES</b>										
Certificated Salaries	173,716	181,216	2,049,738	-	51,489	158,111	159,111	159,111	159,111	184,111
Classified Salaries	42,035	42,035	482,395	-	9,832	39,764	39,764	39,764	39,764	39,764
Employee Benefits	51,582	39,861	670,339	-	45,723	51,850	58,521	52,052	50,974	56,018
Books & Supplies	16,295	16,295	201,937	-	13,723	42,449	51,031	16,351	16,351	16,351
Services & Other Operating Expenses	195,363	188,913	2,430,265	3,957	181,420	183,308	194,089	191,826	191,826	191,826
Capital Outlay & Depreciation	1,368	1,368	16,414	-	1,212	1,212	1,212	1,212	1,212	1,212
Other Outflows	-	-	-	-	-	-	-	-	-	-
<b>TOTAL EXPENSES</b>	<b>480,358</b>	<b>469,688</b>	<b>5,851,087</b>	<b>3,957</b>	<b>303,399</b>	<b>476,693</b>	<b>503,727</b>	<b>460,315</b>	<b>459,237</b>	<b>489,281</b>
<b>Operating Cash Inflow (Outflow)</b>	<b>5,163</b>	<b>(106,051)</b>	<b>(390,978)</b>	<b>408,178</b>	<b>(280,910)</b>	<b>(248,692)</b>	<b>(130,987)</b>	<b>(57,112)</b>	<b>(53,762)</b>	<b>(74,815)</b>
Revenues - Prior Year Accruals	-	-			152,283	247,135	16,945	5,783	7,345	-
Other Assets	-	-			2,515	-	-	-	-	-
Fixed Assets	1,368	1,368			1,212	1,212	1,212	1,212	1,212	1,212
Expenses - Prior Year Accruals	-	-			(1,295)	(2,662)	-	-	-	-
Accounts Payable - Current Year	-	-			-	-	-	-	-	-
Summerholdback for Teachers	4,343	4,343			(47,771)	3,561	3,561	3,561	3,561	3,561
Other Liabilities	-	-			-	-	-	14,133	-	-
<b>Ending Cash</b>	<b>1,272,342</b>	<b>1,172,002</b>			<b>998,035</b>	<b>998,589</b>	<b>889,320</b>	<b>856,896</b>	<b>815,252</b>	<b>745,211</b>

**Contra Costa School of the Perform**  
**Monthly Cash Forecast**  
**As of Oct FY2023**

	2023-24								Jul Forecast	Aug Forecast
	Actuals & Forecast							Remaining Balance		
	Jan Forecast	Feb Forecast	Mar Forecast	Apr Forecast	May Forecast	Jun Forecast	Forecast			
<b>Beginning Cash</b>	<b>745,211</b>	<b>696,947</b>	<b>671,095</b>	<b>895,290</b>	<b>976,435</b>	<b>1,047,241</b>			<b>1,122,079</b>	<b>846,234</b>
<b>REVENUE</b>										
LCFF Entitlement	341,456	324,911	556,697	433,315	409,692	409,692	4,399,495	428,597	-	244,175
Federal Revenue	1,567	15,684	1,567	22,879	15,684	1,567	117,893	38,563	-	-
Other State Revenue	24,538	55,753	91,525	42,275	62,753	91,525	603,134	52,293	15,502	17,534
Other Local Revenue	25,836	25,836	25,836	25,836	25,836	25,836	258,362	-	-	-
Fundraising & Grants	7,506	7,506	7,506	7,506	7,506	7,506	90,078	-	7,715	7,715
<b>TOTAL REVENUE</b>	<b>400,903</b>	<b>429,690</b>	<b>683,132</b>	<b>531,812</b>	<b>521,472</b>	<b>536,127</b>	<b>5,468,961</b>	<b>519,453</b>	<b>23,217</b>	<b>269,424</b>
<b>EXPENSES</b>										
Certificated Salaries	159,111	159,111	159,111	159,111	159,111	184,111	1,850,705	-	52,399	178,628
Classified Salaries	39,764	39,764	39,764	39,764	39,764	39,764	447,236	-	11,248	44,881
Employee Benefits	59,599	52,052	52,052	47,742	47,742	40,497	614,822	-	53,348	60,027
Books & Supplies	16,351	16,351	16,351	16,351	16,351	16,351	254,359	-	14,690	45,941
Services & Other Operating Expenses	191,826	191,826	195,221	191,261	191,261	184,128	2,283,778	3,960	185,938	187,901
Capital Outlay & Depreciation	1,212	1,212	1,212	1,212	1,212	1,212	14,539	-	87	87
Other Outflows	-	-	-	-	-	-	-	-	-	-
<b>TOTAL EXPENSES</b>	<b>467,862</b>	<b>460,315</b>	<b>463,710</b>	<b>455,440</b>	<b>455,440</b>	<b>466,062</b>	<b>5,465,440</b>	<b>3,960</b>	<b>317,709</b>	<b>517,466</b>
<b>Operating Cash Inflow (Outflow)</b>	<b>(66,959)</b>	<b>(30,625)</b>	<b>219,422</b>	<b>76,372</b>	<b>66,032</b>	<b>70,065</b>	<b>3,522</b>	<b>515,492</b>	<b>(294,493)</b>	<b>(248,042)</b>
Revenues - Prior Year Accruals	13,922	-	-	-	-	-	-	-	58,478	423,384
Other Assets	-	-	-	-	-	-	-	-	-	-
Fixed Assets	1,212	1,212	1,212	1,212	1,212	1,212	-	-	87	87
Expenses - Prior Year Accruals	-	-	-	-	-	-	-	-	(741)	(3,220)
Accounts Payable - Current Year	-	-	-	-	-	-	-	-	-	-
Summerholdback for Teachers	3,561	3,561	3,561	3,561	3,561	3,561	-	-	(39,176)	3,633
Other Liabilities	-	-	-	-	-	-	-	-	-	-
<b>Ending Cash</b>	<b>696,947</b>	<b>671,095</b>	<b>895,290</b>	<b>976,435</b>	<b>1,047,241</b>	<b>1,122,079</b>			<b>846,234</b>	<b>1,022,076</b>



**Contra Costa School of the Perform**  
**Monthly Cash Forecast**  
**As of Oct FY2023**

	2024-25									
	Actuals & Forecast									
	Sep Forecast	Oct Forecast	Nov Forecast	Dec Forecast	Jan Forecast	Feb Forecast	Mar Forecast	Apr Forecast	May Forecast	Jun Forecast
<b>Beginning Cash</b>	<b>1,022,076</b>	<b>923,215</b>	<b>937,354</b>	<b>910,232</b>	<b>864,395</b>	<b>832,511</b>	<b>831,465</b>	<b>1,024,261</b>	<b>1,073,479</b>	<b>1,112,767</b>
<b>REVENUE</b>										
LCFF Entitlement	351,658	408,261	389,357	389,357	408,261	389,357	568,271	446,676	424,230	424,230
Federal Revenue	1,665	1,665	15,782	1,665	1,665	15,782	1,665	26,665	15,782	1,665
Other State Revenue	42,355	29,855	28,027	53,482	28,027	55,297	88,149	31,899	55,297	88,149
Other Local Revenue	26,896	26,896	26,896	26,896	26,896	26,896	26,896	26,896	26,896	26,896
Fundraising & Grants	7,715	7,715	7,715	7,715	7,715	7,715	7,715	7,715	7,715	7,715
<b>TOTAL REVENUE</b>	<b>430,288</b>	<b>474,392</b>	<b>467,776</b>	<b>479,114</b>	<b>472,564</b>	<b>495,046</b>	<b>692,695</b>	<b>539,851</b>	<b>529,919</b>	<b>548,655</b>
<b>EXPENSES</b>										
Certificated Salaries	179,648	179,648	179,648	204,648	179,648	179,648	179,648	179,648	179,648	204,648
Classified Salaries	44,881	44,881	44,881	44,881	44,881	44,881	44,881	44,881	44,881	44,881
Employee Benefits	67,395	60,234	59,040	64,093	68,589	60,234	60,234	55,408	55,408	45,108
Books & Supplies	55,233	17,758	17,758	17,758	17,758	17,758	17,758	17,758	17,758	17,758
Services & Other Operating Expenses	199,741	197,203	197,203	197,203	197,203	197,203	201,010	196,569	196,569	188,952
Capital Outlay & Depreciation	87	87	87	87	87	87	87	87	87	87
Other Outflows	-	-	-	-	-	-	-	-	-	-
<b>TOTAL EXPENSES</b>	<b>546,986</b>	<b>499,812</b>	<b>498,618</b>	<b>528,671</b>	<b>508,167</b>	<b>499,812</b>	<b>503,619</b>	<b>494,352</b>	<b>494,352</b>	<b>501,435</b>
<b>Operating Cash Inflow (Outflow)</b>	<b>(116,698)</b>	<b>(25,420)</b>	<b>(30,842)</b>	<b>(49,557)</b>	<b>(35,603)</b>	<b>(4,766)</b>	<b>189,076</b>	<b>45,499</b>	<b>35,567</b>	<b>47,219</b>
Revenues - Prior Year Accruals	14,117	23,474	-	-	-	-	-	-	-	-
Other Assets	-	-	-	-	-	-	-	-	-	-
Fixed Assets	87	87	87	87	87	87	87	87	87	87
Expenses - Prior Year Accruals	-	-	-	-	-	-	-	-	-	-
Accounts Payable - Current Year	-	-	-	-	-	-	-	-	-	-
Summerholdback for Teachers	3,633	3,633	3,633	3,633	3,633	3,633	3,633	3,633	3,633	3,633
Other Liabilities	-	12,366	-	-	-	-	-	-	-	-
<b>Ending Cash</b>	<b>923,215</b>	<b>937,354</b>	<b>910,232</b>	<b>864,395</b>	<b>832,511</b>	<b>831,465</b>	<b>1,024,261</b>	<b>1,073,479</b>	<b>1,112,767</b>	<b>1,163,706</b>

**Contra Costa School of the Perform**  
**Monthly Cash Forecast**  
**As of Oct FY2023**

			2025-26							
	Forecast	Remaining Balance	Actuals & Forecast							
			Jul Forecast	Aug Forecast	Sep Forecast	Oct Forecast	Nov Forecast	Dec Forecast	Jan Forecast	Feb Forecast
<b>Beginning Cash</b>			<b>1,163,706</b>	<b>860,933</b>	<b>1,055,878</b>	<b>970,486</b>	<b>1,013,969</b>	<b>1,013,493</b>	<b>995,693</b>	<b>991,390</b>
<b>REVENUE</b>										
LCFF Entitlement	4,888,150	444,315	-	268,727	382,921	450,503	430,418	430,418	450,503	430,418
Federal Revenue	126,443	42,446	-	-	1,763	1,763	15,880	1,763	1,763	15,880
Other State Revenue	580,772	47,200	16,470	18,502	44,105	31,605	29,777	56,623	29,777	58,506
Other Local Revenue	268,956	-	-	-	27,968	27,968	27,968	27,968	27,968	27,968
Fundraising & Grants	92,580	-	7,923	7,923	7,923	7,923	7,923	7,923	7,923	7,923
<b>TOTAL REVENUE</b>	<b>5,956,901</b>	<b>533,961</b>	<b>24,393</b>	<b>295,152</b>	<b>464,680</b>	<b>519,761</b>	<b>511,965</b>	<b>524,694</b>	<b>517,933</b>	<b>540,695</b>
<b>EXPENSES</b>										
Certificated Salaries	2,077,511	-	68,527	182,201	183,241	183,241	183,241	208,241	183,241	183,241
Classified Salaries	504,938	-	11,600	49,070	49,070	49,070	49,070	49,070	49,070	49,070
Employee Benefits	709,117	-	60,213	62,833	70,390	63,043	61,819	66,872	71,614	63,043
Books & Supplies	275,690	-	15,688	49,534	59,559	19,197	19,197	19,197	19,197	19,197
Services & Other Operating Expenses	2,347,139	4,441	190,674	192,706	205,635	202,819	202,819	202,819	202,819	202,819
Capital Outlay & Depreciation	1,045	-	-	-	-	-	-	-	-	-
Other Outflows	-	-	-	-	-	-	-	-	-	-
<b>TOTAL EXPENSES</b>	<b>5,915,440</b>	<b>4,441</b>	<b>346,702</b>	<b>536,344</b>	<b>567,895</b>	<b>517,371</b>	<b>516,147</b>	<b>546,200</b>	<b>525,942</b>	<b>517,371</b>
<b>Operating Cash Inflow (Outflow)</b>	<b>41,460</b>	<b>529,520</b>	<b>(322,309)</b>	<b>(241,192)</b>	<b>(103,215)</b>	<b>2,390</b>	<b>(4,181)</b>	<b>(21,506)</b>	<b>(8,009)</b>	<b>23,324</b>
Revenues - Prior Year Accruals			60,307	436,061	14,117	23,476	-	-	-	-
Other Assets			-	-	-	-	-	-	-	-
Fixed Assets			-	-	-	-	-	-	-	-
Expenses - Prior Year Accruals			(812)	(3,629)	-	-	-	-	-	-
Accounts Payable - Current Year			-	-	-	-	-	-	-	-
Summerholdback for Teachers			(39,960)	3,705	3,705	3,705	3,705	3,705	3,705	3,705
Other Liabilities			-	-	-	13,912	-	-	-	-
<b>Ending Cash</b>			<b>860,933</b>	<b>1,055,878</b>	<b>970,486</b>	<b>1,013,969</b>	<b>1,013,493</b>	<b>995,693</b>	<b>991,390</b>	<b>1,018,419</b>

**Contra Costa School of the Perform**  
**Monthly Cash Forecast**  
**As of Oct FY2023**

	<b>Mar</b>	<b>Apr</b>	<b>May</b>	<b>Jun</b>	<b>Forecast</b>	<b>Remaining</b>
	<b>Forecast</b>	<b>Forecast</b>	<b>Forecast</b>	<b>Forecast</b>		<b>Balance</b>
<b>Beginning Cash</b>	<b>1,018,419</b>	<b>1,246,281</b>	<b>1,326,144</b>	<b>1,394,795</b>		
<b>REVENUE</b>						
LCFF Entitlement	618,200	489,962	466,337	466,337	5,372,347	487,602
Federal Revenue	1,763	28,325	15,880	1,763	130,743	44,205
Other State Revenue	89,897	33,647	58,506	89,897	607,444	50,134
Other Local Revenue	27,968	27,968	27,968	27,968	279,677	-
Fundraising & Grants	7,923	7,923	7,923	7,923	95,082	-
<b>TOTAL REVENUE</b>	<b>745,751</b>	<b>587,825</b>	<b>576,614</b>	<b>593,888</b>	<b>6,485,293</b>	<b>581,941</b>
<b>EXPENSES</b>						
Certificated Salaries	183,241	183,241	183,241	208,241	2,133,141	-
Classified Salaries	49,070	49,070	49,070	49,070	551,367	-
Employee Benefits	63,043	58,044	58,044	46,165	745,123	-
Books & Supplies	19,197	19,197	19,197	19,197	297,557	-
Services & Other Operating Expenses	207,042	202,116	202,116	194,000	2,413,312	4,927
Capital Outlay & Depreciation	-	-	-	-	-	-
Other Outflows	-	-	-	-	-	-
<b>TOTAL EXPENSES</b>	<b>521,594</b>	<b>511,668</b>	<b>511,668</b>	<b>516,673</b>	<b>6,140,500</b>	<b>4,927</b>
<b>Operating Cash Inflow (Outflow)</b>	<b>224,157</b>	<b>76,158</b>	<b>64,946</b>	<b>77,214</b>	<b>344,793</b>	<b>577,014</b>
Revenues - Prior Year Accruals	-	-	-	-		
Other Assets	-	-	-	-		
Fixed Assets	-	-	-	-		
Expenses - Prior Year Accruals	-	-	-	-		
Accounts Payable - Current Year	-	-	-	-		
Summerholdback for Teachers	3,705	3,705	3,705	3,705		
Other Liabilities	-	-	-	-		
<b>Ending Cash</b>	<b>1,246,281</b>	<b>1,326,144</b>	<b>1,394,795</b>	<b>1,475,715</b>		

# Contra Costa School of the Performing Arts

2022-23

As of Oct FY2023

	Year 1 2022-23	Year 2 2023-24	Year 3 2024-25	Year 4 2025-26	Driver/ Rate Type
<b>Revenues and related expenses</b>					
<b>Statewide LCFF Assumptions</b>					
LCFF COLA	13.26%	5.38%	4.02%	3.72%	
TK-3 LCFF Base	9,166	9,659	10,047	10,421	
4-6 LCFF Base	9,304	9,805	10,199	10,578	
7-8 LCFF Base	9,580	10,095	10,501	10,892	
9-12 LCFF Base	11,102	11,699	12,169	12,622	
TK-3 Gr Span Adj	953	1,005	1,045	1,084	
9-12 Gr Span Adj	289	304	316	328	
<b>School LCFF Assumptions</b>					
LCFF per ADA	10,887	11,636	12,169	12,632	
ILPT per ADA	4,738	4,738	4,738	4,738	
Supplemental & Concentration Funding	229,951	324,380	381,115	419,506	
Unduplicated Pupil % (3 year avg)	34.09%	39.80%	42.28%	42.35%	
District UPP	30.72%	30.72%	30.72%	30.72%	
<b>Other Federal and State Revenues</b>					
EDCOE SELPA Federal Rate	125.00	125.00	125.00	125.00	Prior Year Enrollment
EDCOE SELPA State Rate	820.00	820.00	820.00	820.00	ADA
LAUSD SPED Federal Rate	244.62	244.62	244.62	244.62	ADA
LAUSD SPED State Rate	978.72	978.72	978.72	978.72	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	18.34	19.33	20.11	20.86	Prior Year Enrollment
Mandated Cost Reimbursements: 9-12	50.98	53.72	55.88	57.96	Prior Year Enrollment
One Time Funding	0.00	0.00	0.00	0.00	Prior Year Enrollment
State Lottery Unrestricted	170.00	170.00	170.00	170.00	P-A ADA
State Lottery Restricted	67.00	67.00	67.00	67.00	P-A ADA
Absence Factor	1.04	1.04	1.04	1.04	Multiplier to state lottery rates
SB740 maximum per ADA	1,312.82	1,383.45	1,439.06	1,492.60	ADA
SB740 Lease & ADA Default Proration	90%	90%	90%	90%	
SB740 Other Costs Default Proration	0%	0%	0%	0%	
<b>Fees</b>					
Authorizer Fees	200001.00%	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	19.10%	19.10%	19.10%	19.10%	% of eligible payroll
PERS	25.37%	25.20%	24.60%	23.70%	% 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	\$6,625	\$7,023	\$7,444	\$7,890	
H&W average annual increase	6.00%	6.00%	6.00%	6.00%	
In Lieu Medical Stipend				\$0	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