

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

	<b>Year 1</b>	<b>Year 2</b>	<b>Year 3</b>
	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>
<b>SUMMARY</b>			
<b>Revenue</b>			
LCFF Entitlement	3,482,019	3,954,373	4,125,282
Federal Revenue	326,598	230,623	235,612
Other State Revenues	1,571,217	647,231	578,560
Local Revenues	108,669	219,574	234,561
Fundraising and Grants	83,453	84,731	84,713
<b>Total Revenue</b>	<b>5,571,955</b>	<b>5,136,531</b>	<b>5,258,728</b>
<b>Expenses</b>			
Compensation and Benefits	3,222,029	2,684,487	2,739,310
Books and Supplies	311,104	288,778	297,420
Services and Other Operating Expenditures	2,450,699	2,092,155	2,202,908
Depreciation	16,414	14,539	1,045
Other Outflows	-	-	-
<b>Total Expenses</b>	<b>6,000,246</b>	<b>5,079,958</b>	<b>5,240,683</b>
<b>Operating Income</b>	<b>(428,290)</b>	<b>56,573</b>	<b>18,044</b>
<b>Fund Balance</b>			
Beginning Balance (Unaudited)	667,987	240,072	296,645
Audit Adjustment	375		
Beginning Balance (Audited)	668,362	240,072	296,645
Operating Income	(428,290)	56,573	18,044
<b>Ending Fund Balance</b>	<b>240,072</b>	<b>296,645</b>	<b>314,689</b>
<b>Total Revenue Per ADA</b>	<b>17,656</b>	<b>15,677</b>	<b>16,058</b>
<b>Total Expenses Per ADA</b>	<b>19,013</b>	<b>15,504</b>	<b>16,003</b>
<b>Operating Income Per ADA</b>	<b>(1,357)</b>	<b>173</b>	<b>55</b>
<b>Fund Balance as a % of Expenses</b>	<b>4%</b>	<b>6%</b>	<b>6%</b>

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<b>Key Assumptions</b>			
<b>Enrollment Breakdown</b>			
6	43	71	80
7	73	35	70
8	73	84	32
9	45	40	60
10	33	44	35
11	40	35	38
12	30	41	35
<b>Total Enrolled</b>	<b>337</b>	<b>350</b>	<b>350</b>
<b>ADA %</b>			
4-6	94.7%	94.7%	94.7%
7-8	94.6%	94.6%	94.6%
9-12	92.4%	92.4%	92.4%
<b>Average ADA %</b>	<b>93.6%</b>	<b>93.6%</b>	<b>93.6%</b>
<b>ADA</b>			
4-6	41	67	76
7-8	138	113	96
9-12	137	148	155
<b>Total ADA</b>	<b>316</b>	<b>328</b>	<b>327</b>

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<b>REVENUE</b>			
<b>LCFF Entitlement</b>			
8011 Charter Schools General Purpose Entitlement - State Aid	1,731,359	2,136,813	2,308,665
8012 Education Protection Account Entitlement	63,118	65,530	65,496
8096 Charter Schools in Lieu of Property Taxes	1,687,542	1,752,030	1,751,121
<b>SUBTOTAL - LCFF Entitlement</b>	<b>3,482,019</b>	<b>3,954,373</b>	<b>4,125,282</b>
<b>Federal Revenue</b>			
8181 Special Education - Entitlement	55,000	42,625	43,750
8220 Child Nutrition Programs	179,400	128,800	132,664
8291 Title I	39,486	39,486	39,486
8292 Title II	9,712	9,712	9,712
8294 Title IV	10,000	10,000	10,000
8299 All Other Federal Revenue	33,000	-	-
<b>SUBTOTAL - Federal Revenue</b>	<b>326,598</b>	<b>230,623</b>	<b>235,612</b>
<b>Other State Revenue</b>			
8381 Special Education - Entitlement (State)	358,094	360,190	290,516
8382 Special Education Reimbursement (State)	87,500	87,500	87,500
8520 Child Nutrition - State	7,077	7,350	7,350
8550 Mandated Cost Reimbursements	12,494	11,085	12,130
8560 State Lottery Revenue	78,120	81,106	81,063
8590 All Other State Revenue	977,931	50,000	50,000
8593 Other State Revenue 3	50,000	50,000	50,000
<b>SUBTOTAL - Other State Revenue</b>	<b>1,571,217</b>	<b>647,231</b>	<b>578,560</b>
<b>Local Revenue</b>			
8693 Field Trips	23,669	24,574	24,561
8699 All Other Local Revenue	50,000	50,000	50,000
8701 8701 - Student Production/Event Revenue	35,000	30,000	45,000
8702 CTEIG	-	115,000	115,000
<b>SUBTOTAL - Local Revenue</b>	<b>108,669</b>	<b>219,574</b>	<b>234,561</b>
<b>Fundraising and Grants</b>			
8802 8802 - Donations - Private (Foundation Grants)	50,000	50,000	50,000
8803 8803 - Fundraising (school Site)	33,453	34,731	34,713

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<b>SUBTOTAL - Fundraising and Grants</b>	<b>83,453</b>	<b>84,731</b>	<b>84,713</b>
<b>TOTAL REVENUE</b>	<b>5,571,955</b>	<b>5,136,531</b>	<b>5,258,728</b>

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<b>EXPENSES</b>			
<b>Compensation &amp; Benefits</b>			
<b>Certificated Salaries</b>			
1100 Teachers Salaries	1,165,636	1,156,398	1,163,106
1103 Teacher - Substitute Pay	28,000	41,000	41,820
1148 Teacher - Special Ed	138,087	148,753	151,728
1150 Teacher - Arts	185,584	68,640	70,013
1200 Certificated Pupil Support Salaries	75,081	42,500	43,350
1300 Certificated Supervisor & Administrator Salaries	497,072	259,796	264,992
<b>SUBTOTAL - Certificated Salaries</b>	<b>2,089,459</b>	<b>1,717,086</b>	<b>1,735,008</b>
<b>Classified Salaries</b>			
2100 Classified Instructional Aide Salaries	229,243	186,580	190,311
2200 Classified Support Salaries	41,800	48,048	49,009
2300 Classified Supervisor & Administrator Salaries	1,554	2,200	2,244
2400 Classified Clerical & Office Salaries	137,615	125,501	128,011
2900 Classified Other Salaries	8,000	8,800	8,976
2935 Other Classified - Substitute	9,000	9,900	24,000
<b>SUBTOTAL - Classified Salaries</b>	<b>427,212</b>	<b>381,029</b>	<b>402,551</b>
<b>Employee Benefits</b>			
3100 STRS	363,640	314,853	318,014
3300 OASDI-Medicare-Alternative	74,485	58,302	60,294
3400 Health & Welfare Benefits	197,200	158,576	168,091
3500 Unemployment Insurance	28,590	19,291	19,295
3600 Workers Comp Insurance	37,750	31,472	32,063
3900 Other Employee Benefits	3,693	3,877	3,993
<b>SUBTOTAL - Employee Benefits</b>	<b>705,358</b>	<b>586,372</b>	<b>601,750</b>
<b>Books &amp; Supplies</b>			
4200 Books & Other Reference Materials	3,027	3,179	3,274
4300 Materials & Supplies	30,000	30,000	30,900
4315 Custodial Supplies	316	344	354
4320 Educational Software	35,030	38,188	39,313

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4325 Instructional Materials & Supplies	21,731	22,818	23,502
4410 Classroom Furniture, Equipment & Supplies	20,000	17,500	18,025
4420 Computers: individual items less than \$5k	5,000	26,250	27,038
4430 Non Classroom Related Furniture, Equipment & Supplies	1,000	10,500	10,815
4710 Student Food Services	195,000	140,000	144,200
<b>SUBTOTAL - Books and Supplies</b>	<b>311,104</b>	<b>288,778</b>	<b>297,420</b>
<b>Services &amp; Other Operating Expenses</b>			
5200 Travel & Conferences	5,000	5,349	5,509
5300 Dues & Memberships	15,000	15,750	16,223
5400 Insurance	77,395	83,590	86,097
5515 Janitorial, Gardening Services & Supplies	135,000	120,000	123,600
5535 Utilities - All Utilities	145,000	149,350	153,831
5605 Equipment Leases	18,500	20,174	20,780
5610 Rent	1,045,944	934,797	1,047,194
5615 Repairs and Maintenance - Building	90,000	50,000	51,500
5631 Other Space Rental	43,479	1,000	1,030
5803 Accounting Fees	9,682	9,972	10,272
5809 Banking Fees	478	502	517
5812 Business Services	164,787	148,734	154,862
5815 Consultants - Instructional	19,000	20,325	17,500
5820 Consultants - Non Instructional - Custom 1	9,451	10,306	10,615
5824 District Oversight Fees	36,820	43,621	46,778
5830 Field Trips Expenses	31,559	37,680	38,790
5839 Fundraising Expenses	7,948	8,345	8,596
5843 Interest - Loans Less than 1 Year	2,064	2,167	2,232
5845 Legal Fees	60,000	63,000	64,890
5851 Marketing and Student Recruiting	20,000	20,000	20,600
5857 Payroll Fees	4,766	4,909	5,056
5861 Prior Yr Exp (not accrued)	7,463	-	-
5863 Professional Development	70,000	60,000	50,000
5869 Special Education Contract Instructors	314,670	140,000	144,200
5872 Special Education Encroachment	12,393	12,689	10,845
5881 Student Information System	32,000	34,896	35,943
5887 Technology Services	60,000	80,000	60,000
5900 Communications	12,000	15,000	15,450
5915 Postage and Delivery	300	-	-

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<b>SUBTOTAL - Services &amp; Other Operating Exp.</b>	<b>2,450,699</b>	<b>2,092,155</b>	<b>2,202,908</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>Other Outflows</b>			
<b>SUBTOTAL - Other Outflows</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENSES</b>	<b>6,000,246</b>	<b>5,079,958</b>	<b>5,240,683</b>