

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

	Year 1	Year 2	Year 3	Year 4	Assumptions
	2022-23	2023-24	2024-25	2025-26	
SUMMARY					
Revenue					
LCFF Entitlement	3,646,746	4,108,231	4,675,694	5,131,576	
Federal Revenue	297,594	230,303	249,847	267,909	
Other State Revenues	1,428,874	658,287	642,413	671,177	
Local Revenues	157,876	213,416	232,140	239,772	
Fundraising and Grants	73,447	25,382	27,843	29,582	
Total Revenue	5,604,536	5,235,619	5,827,937	6,340,015	
Expenses					
Compensation and Benefits	3,220,353	2,759,564	3,215,694	3,429,280	
Books and Supplies	276,183	298,833	331,546	367,108	
Services and Other Operating Expenditures	2,549,084	2,149,188	2,217,805	2,281,955	
Depreciation	16,414	14,539	1,045	-	
Other Outflows	-	-	-	-	
Total Expenses	6,062,035	5,222,124	5,766,089	6,078,342	
Operating Income	(457,498)	13,495	61,847	261,673	
Fund Balance					
Beginning Balance (Unaudited)	667,987	210,864	224,359	286,206	
Audit Adjustment	375				
Beginning Balance (Audited)	668,362	210,864	224,359	286,206	
Operating Income	(457,498)	13,495	61,847	261,673	
Ending Fund Balance	210,864	224,359	286,206	547,879	
Total Revenue Per ADA	17,688	15,264	15,490	15,860	
Total Expenses Per ADA	19,132	15,225	15,325	15,205	
Operating Income Per ADA	(1,444)	39	164	655	
Fund Balance as a % of Expenses	3%	4%	5%	9%	

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	Year 1 2022-23	Year 2 2023-24	Year 3 2024-25	Year 4 2025-26	Assumptions
Key Assumptions					
Enrollment Breakdown					
6	42	77	86	95	
7	83	69	82	85	
8	65	69	82	85	
9	46	35	40	40	
10	32	39	35	40	
11	41	35	40	40	
12	27	41	35	40	
Total Enrolled	336	365	400	425	
ADA %					
4-6	95.6%	95.0%	95.0%	95.0%	
7-8	95.1%	95.0%	95.0%	95.0%	
9-12	93.1%	92.5%	92.5%	92.5%	
Average ADA %	94.3%	94.0%	94.1%	94.1%	
ADA					
4-6	40	73	82	90	
7-8	141	131	156	162	
9-12	136	139	139	148	
Total ADA	317	343	376	400	
Demographic Information					
CALPADS Enrollment (for unduplicated % calc)	341	365	400	425	
# Unduplicated (CALPADS)	144	154	169	180	
# Free & Reduced Lunch (CALPADS)	135	145	159	169	
# ELL (CALPADS)	30	32	35	37	
New Students	-	24	35	25	
School Information					
FTE's	35.3	26.8	30.8	31.8	
Teachers	21	17	21	22	
Certificated Pay Increases	2%	5%	3%	3%	
Classified Pay Increases	2%	5%	3%	3%	
# of school days	-	-	-	-	
Default Expense Inflation Rate		5%	3%	3%	

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		Year 1	Year 2	Year 3	Year 4	Assumptions
		2022-23	2023-24	2024-25	2025-26	
REVENUE						
LCFF Entitlement						
8011	Charter Schools General Purpose Entitlement - State Aid	1,735,878	2,205,521	2,588,537	2,914,059	
8012	Education Protection Account Entitlement	63,370	68,600	75,250	79,950	
8019	State Aid - Prior Years	153,219	-	-	-	
8096	Charter Schools in Lieu of Property Taxes	1,694,279	1,834,110	2,011,907	2,137,567	
SUBTOTAL - LCFF Entitlement		3,646,746	4,108,231	4,675,694	5,131,576	
Federal Revenue						
8181	Special Education - Entitlement	64,596	42,625	45,625	50,000	
8220	Child Nutrition Programs	140,800	128,480	145,024	158,711	
8291	Title I	39,486	39,486	39,486	39,486	
8292	Title II	9,712	9,712	9,712	9,712	
8294	Title IV	10,000	10,000	10,000	10,000	
8299	All Other Federal Revenue	33,000	-	-	-	
SUBTOTAL - Federal Revenue		297,594	230,303	249,847	267,909	
Other State Revenue						
8319	Other State Apportionments - Prior Years	6,802	-	-	-	
8381	Special Education - Entitlement (State)	358,094	360,190	333,608	354,445	
8382	Special Education Reimbursement (State)	87,500	87,500	87,500	87,500	
8520	Child Nutrition - State	13,440	14,600	16,000	17,000	
8550	Mandated Cost Reimbursements	12,494	11,091	12,170	13,279	
8560	State Lottery Revenue	78,432	84,905	93,136	98,953	
8590	All Other State Revenue	822,111	50,000	50,000	50,000	
8593	Other State Revenue 3	50,000	50,000	50,000	50,000	
SUBTOTAL - Other State Revenue		1,428,874	658,287	642,413	671,177	
Local Revenue						
8693	Field Trips	72,876	38,416	42,140	44,772	
8699	All Other Local Revenue	50,000	30,000	30,000	30,000	
8701	8701 - Student Production/Event Revenue	35,000	30,000	45,000	50,000	
8702	CTEIG	-	115,000	115,000	115,000	
SUBTOTAL - Local Revenue		157,876	213,416	232,140	239,772	
Fundraising and Grants						
8802	8802 - Donations - Private (Foundation Grants)	50,000	-	-	-	
8803	8803 - Fundraising (school Site)	23,447	25,382	27,843	29,582	
SUBTOTAL - Fundraising and Grants		73,447	25,382	27,843	29,582	
TOTAL REVENUE		5,604,536	5,235,619	5,827,937	6,340,015	

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	Year 1	Year 2	Year 3	Year 4	Assumptions
	2022-23	2023-24	2024-25	2025-26	
EXPENSES					
Compensation & Benefits					
Certificated Salaries					
1100 Teachers Salaries	1,155,636	1,152,357	1,445,482	1,502,367	
1103 Teacher - Substitute Pay	40,000	35,000	36,050	37,132	
1148 Teacher - Special Ed	138,087	180,536	185,952	260,452	
1150 Teacher - Arts	185,584	64,448	66,381	68,373	
1200 Certificated Pupil Support Salaries	75,081	120,000	123,600	127,308	
1300 Certificated Supervisor & Administrator Salaries	497,072	258,725	266,487	274,482	
SUBTOTAL - Certificated Salaries	2,091,459	1,811,066	2,123,953	2,270,112	
Classified Salaries					
2100 Classified Instructional Aide Salaries	229,243	178,099	183,442	188,945	
2200 Classified Support Salaries	41,800	-	-	-	
2400 Classified Clerical & Office Salaries	139,169	142,633	146,912	151,319	
2900 Classified Other Salaries	8,000	8,400	8,652	8,912	
2935 Other Classified - Substitute	7,000	7,350	24,000	26,000	
SUBTOTAL - Classified Salaries	425,212	336,482	363,006	375,176	
Employee Benefits					
3100 STRS	364,022	333,604	392,996	420,532	
3300 OASDI-Medicare-Alternative	74,361	55,997	62,683	65,857	
3400 Health & Welfare Benefits	211,700	170,236	213,259	234,749	
3500 Unemployment Insurance	20,141	17,866	20,330	20,946	
3600 Workers Comp Insurance	31,458	32,213	37,304	39,679	
3900 Other Employee Benefits	2,000	2,100	2,163	2,228	
SUBTOTAL - Employee Benefits	703,683	612,016	728,736	783,991	
Books & Supplies					
4200 Books & Other Reference Materials	5,700	5,985	6,165	6,349	
4300 Materials & Supplies	43,800	30,000	30,900	40,000	
4315 Custodial Supplies	317	360	407	445	
4320 Educational Software	32,636	37,095	41,912	45,866	
4325 Instructional Materials & Supplies	21,731	22,818	23,502	24,207	
4410 Classroom Furniture, Equipment & Supplies	6,000	18,250	20,600	22,544	
4420 Computers: individual items less than \$5k	5,000	27,375	30,900	33,816	
4430 Non Classroom Related Furniture, Equipment & Supplies	1,000	10,950	12,360	13,526	
4710 Student Food Services	160,000	146,000	164,800	180,353	
SUBTOTAL - Books and Supplies	276,183	298,833	331,546	367,108	
Services & Other Operating Expenses					
5200 Travel & Conferences	1,000	1,119	1,263	1,382	
5300 Dues & Memberships	25,000	26,250	27,038	27,849	
5400 Insurance	77,395	86,466	95,526	103,149	

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5515 Janitorial, Gardening Services & Supplies	135,000	120,000	123,600	127,308	
5535 Utilities - All Utilities	145,000	149,350	153,831	158,445	
5605 Equipment Leases	18,500	21,102	23,819	26,067	
5610 Rent	1,045,944	1,046,711	1,047,194	1,047,691	
5615 Repairs and Maintenance - Building	90,000	50,000	51,500	53,045	
5631 Other Space Rental	43,479	1,000	1,030	1,061	
5803 Accounting Fees	9,682	9,972	10,272	10,580	
5809 Banking Fees	478	502	517	532	
5812 Business Services	164,952	150,137	161,073	170,254	
5815 Consultants - Instructional	9,000	10,070	20,000	21,888	
5820 Consultants - Non Instructional - Custom 1	9,451	10,780	12,168	13,316	
5824 District Oversight Fees	38,467	45,236	52,731	59,391	
5830 Field Trips Expenses	72,876	39,445	44,567	48,771	
5839 Fundraising Expenses	7,948	8,345	8,596	8,853	
5843 Interest - Loans Less than 1 Year	2,064	2,167	2,232	2,299	
5845 Legal Fees	60,000	63,000	64,890	66,837	
5851 Marketing and Student Recruiting	28,000	20,000	20,600	21,218	
5857 Payroll Fees	4,766	4,909	5,056	5,208	
5861 Prior Yr Exp (not accrued)	13,446	-	-	-	
5863 Professional Development	70,000	10,000	10,300	10,609	
5869 Special Education Contract Instructors	363,656	140,000	144,200	148,526	
5872 Special Education Encroachment	12,681	12,689	12,304	13,516	
5881 Student Information System	28,000	31,938	36,050	39,452	
5887 Technology Services	60,000	73,000	72,000	78,795	
5900 Communications	12,000	15,000	15,450	15,914	
5915 Postage and Delivery	300	-	-	-	
SUBTOTAL - Services & Other Operating Exp.	2,549,084	2,149,188	2,217,805	2,281,955	
Depreciation Expense					
6900 Depreciation	16,414	14,539	1,045	-	
SUBTOTAL - Depreciation Expense	16,414	14,539	1,045	-	
Other Outflows					
SUBTOTAL - Other Outflows	-	-	-	-	
TOTAL EXPENSES	6,062,035	5,222,124	5,766,089	6,078,342	

Contra Costa School of the Perform
Monthly Cash Forecast
As of Apr FY2023

	2022-23													
	Jul	Aug	Sep	Oct	Nov	Dec	Actuals & Forecast		Mar	Apr	May	Jun	Forecast	Remaining
	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Forecast	Forecast	Forecast	Balance
Beginning Cash	1,153,777	893,898	957,795	817,068	990,699	1,048,710	1,264,104	1,386,113	1,320,788	1,172,327	1,124,884	1,302,460		
REVENUE														
LCFF Entitlement	-	234,459	349,941	388,446	214,158	522,110	388,445	521,353	204,482	215,114	233,504	182,520	3,646,746	192,213
Federal Revenue	-	1,789	-	-	-	-	10,746	-	43,355	7,102	152,994	11,733	297,594	69,875
Other State Revenue	44,421	25,592	34,459	44,488	35,260	197,241	207,263	4,500	75,589	162,169	348,269	97,606	1,428,874	152,018
Other Local Revenue	6,246	8,938	8,801	29,214	14,196	6,065	12,555	14,942	15,658	55,048	(11,190)	(2,597)	157,876	-
Fundraising & Grants	303	951	198	45,000	207	1,504	275	217	222	-	12,285	12,285	73,447	-
TOTAL REVENUE	50,971	271,729	393,398	507,148	263,822	726,920	619,284	541,013	339,305	439,432	735,863	301,546	5,604,536	414,106
EXPENSES														
Certificated Salaries	76,042	202,895	196,313	182,799	200,668	174,904	173,925	168,681	179,596	167,735	180,200	187,700	2,091,459	-
Classified Salaries	12,744	49,697	48,699	39,272	33,427	28,474	24,439	37,695	33,901	27,357	45,093	44,412	425,212	-
Employee Benefits	66,712	69,875	72,059	56,882	58,878	52,062	57,280	54,790	57,474	50,145	61,856	45,670	703,683	-
Books & Supplies	7,665	13,636	12,287	49,484	50,768	41,411	2,535	4,228	42,374	9,190	15,706	26,901	276,183	-
Services & Other Operating Expenses	183,018	175,203	199,132	269,579	207,519	199,821	(2,971)	176,371	168,174	192,903	243,047	205,383	2,549,084	331,906
Capital Outlay & Depreciation	3,086	1,212	1,212	1,212	1,212	1,212	1,212	1,212	1,212	1,212	1,055	1,368	16,414	-
Other Outflows	1,544	-	-	136	-	-	-	(875)	-	-	(805)	-	-	-
TOTAL EXPENSES	350,811	512,518	529,701	599,363	552,471	497,884	256,419	442,102	482,730	448,542	546,152	511,434	6,062,035	331,906
Operating Cash Inflow (Outflow)	(299,840)	(240,789)	(136,303)	(92,215)	(288,650)	229,036	362,865	98,911	(143,425)	(9,110)	189,711	(209,888)	(457,498)	82,200
Revenues - Prior Year Accruals	90,919	201,980	30,735	153,704	271,067	16,967	(232)	(153,219)	11,861	40,061	13,659	30,644		
Other Assets	49,482	-	-	-	-	-	-	-	-	-	-	-		
Fixed Assets	3,086	1,212	1,212	1,212	1,212	1,212	1,212	1,212	1,212	1,212	1,055	1,368		
Expenses - Prior Year Accruals	(58,746)	(862)	(46,149)	-	-	-	-	-	-	-	(10,640)	-		
Accounts Payable - Current Year	(89,965)	68,278	(24,162)	60,028	42,209	(60,680)	(25,641)	(17,830)	(23,718)	(312)	(20,477)	-		
Summerholdback for Teachers	(40,699)	6,939	6,802	6,804	5,034	1,721	5,384	5,602	5,610	5,502	4,268	4,268		
Other Liabilities	85,885	27,139	27,139	44,098	27,139	27,139	(221,578)	-	-	(84,795)	-	-		
Ending Cash	893,898	957,795	817,068	990,699	1,048,710	1,264,104	1,386,113	1,320,788	1,172,327	1,124,884	1,302,460	1,128,852		
Days Cash on Hand	54	58	49	60	63	76	84	80	71	68	79	68		

Contra Costa School of the Perform
Monthly Cash Forecast
As of Apr FY2023

	2023-24													
	Actuals & Forecast												Forecast	Remaining Balance
	Jul Forecast	Aug Forecast	Sep Forecast	Oct Forecast	Nov Forecast	Dec Forecast	Jan Forecast	Feb Forecast	Mar Forecast	Apr Forecast	May Forecast	Jun Forecast		
Beginning Cash	1,128,852	978,218	932,340	848,125	806,100	764,217	779,619	731,633	707,055	841,946	870,000	889,907		
REVENUE														
LCFF Entitlement	-	203,525	305,182	334,749	318,906	318,906	334,749	318,906	500,802	378,663	358,898	358,898	4,108,231	376,048
Federal Revenue	-	-	10,707	10,707	25,506	10,707	10,707	25,506	10,707	32,019	25,506	10,707	230,303	57,525
Other State Revenue	17,905	24,103	51,940	39,440	39,440	63,031	39,440	57,639	53,485	39,508	57,639	94,281	658,287	80,436
Other Local Revenue	-	-	9,842	9,842	9,842	67,342	9,842	9,842	9,842	9,842	9,842	9,842	213,416	57,500
Fundraising & Grants	2,115	2,115	2,115	2,115	2,115	2,115	2,115	2,115	2,115	2,115	2,115	2,115	25,382	-
TOTAL REVENUE	20,020	229,744	379,785	396,852	395,809	462,100	396,852	414,008	576,951	462,147	454,000	475,842	5,235,619	571,509
EXPENSES														
Certificated Salaries	49,365	157,882	158,882	158,882	158,882	166,382	158,882	158,882	158,882	158,882	158,882	166,382	1,811,066	-
Classified Salaries	11,532	29,541	29,541	29,541	29,541	29,541	29,541	29,541	29,541	29,541	29,541	29,541	336,482	-
Employee Benefits	48,294	52,254	57,815	52,455	51,562	53,069	58,708	52,455	52,455	48,542	48,542	35,863	612,016	-
Books & Supplies	12,151	39,411	54,011	21,473	21,473	21,473	21,473	21,473	21,473	21,473	21,473	21,473	298,833	-
Services & Other Operating Expenses	174,154	173,912	182,339	180,022	180,022	180,022	180,022	180,022	183,497	179,443	179,443	172,237	2,149,188	4,055
Capital Outlay & Depreciation	1,212	1,212	1,212	1,212	1,212	1,212	1,212	1,212	1,212	1,212	1,212	1,212	14,539	-
Other Outflows	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENSES	296,708	454,212	483,799	443,585	442,692	451,698	449,838	443,585	447,060	439,092	439,092	426,707	5,222,124	4,055
Operating Cash Inflow (Outflow)	(276,688)	(224,468)	(104,014)	(46,733)	(46,883)	10,402	(52,986)	(29,577)	129,891	23,054	14,907	49,135	13,495	567,454
Revenues - Prior Year Accruals	170,165	176,282	14,800	(291)	-	-	-	-	-	-	-	-	-	-
Other Assets	2,515	-	-	-	-	-	-	-	-	-	-	-	-	-
Fixed Assets	1,212	1,212	1,212	1,212	1,212	1,212	1,212	1,212	1,212	1,212	1,212	1,212	1,212	-
Expenses - Prior Year Accruals	(888)	(2,693)	-	-	-	-	-	-	-	-	-	-	-	-
Accounts Payable - Current Year	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Summerholdback for Teachers	(46,950)	3,788	3,788	3,788	3,788	3,788	3,788	3,788	3,788	3,788	3,788	3,788	3,788	-
Other Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Ending Cash	978,218	932,340	848,125	806,100	764,217	779,619	731,633	707,055	841,946	870,000	889,907	944,042		
Days Cash on Hand	59	56	51	49	46	47	44	43	51	53	54	57		

Contra Costa School of the Perform
Monthly Cash Forecast
As of Apr FY2023

	2024-25												Forecast	Remaining Balance
	Actuals						Forecast							
	Jul Forecast	Aug Forecast	Sep Forecast	Oct Forecast	Nov Forecast	Dec Forecast	Jan Forecast	Feb Forecast	Mar Forecast	Apr Forecast	May Forecast	Jun Forecast		
Beginning Cash	944,042	721,045	885,433	787,348	782,279	738,957	732,969	683,866	653,609	813,942	856,294	888,244		
REVENUE														
LCFF Entitlement	-	228,036	338,082	376,259	359,109	359,109	376,259	359,109	574,172	438,289	416,152	416,152	4,675,694	434,964
Federal Revenue	-	-	12,085	12,085	26,885	12,085	12,085	26,885	12,085	34,898	26,885	12,085	249,847	61,783
Other State Revenue	18,010	24,208	52,245	39,745	39,745	64,415	39,745	53,827	48,055	34,078	53,827	88,851	642,413	85,664
Other Local Revenue	-	-	11,714	11,714	11,714	69,214	11,714	11,714	11,714	11,714	11,714	69,214	232,140	-
Fundraising & Grants	2,320	2,320	2,320	2,320	2,320	2,320	2,320	2,320	2,320	2,320	2,320	2,320	27,843	-
TOTAL REVENUE	20,330	254,564	416,447	442,124	439,773	507,144	442,124	453,855	648,346	521,299	510,898	588,622	5,827,937	582,411
EXPENSES														
Certificated Salaries	46,374	183,389	184,419	184,419	184,419	209,419	184,419	184,419	184,419	184,419	184,419	209,419	2,123,953	-
Classified Salaries	13,247	31,796	31,796	31,796	31,796	31,796	31,796	31,796	31,796	31,796	31,796	31,796	363,006	-
Employee Benefits	56,422	61,845	68,152	62,053	61,036	66,073	69,168	62,053	62,053	57,539	57,539	44,804	728,736	-
Books & Supplies	13,528	43,808	60,288	23,769	23,769	23,769	23,769	23,769	23,769	23,769	23,769	23,769	331,546	-
Services & Other Operating Expenses	178,675	178,219	188,578	185,977	185,977	185,977	185,977	185,977	189,879	185,326	185,326	177,366	2,217,805	4,552
Capital Outlay & Depreciation	87	87	87	87	87	87	87	87	87	87	87	87	1,045	-
Other Outflows	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENSES	308,334	499,145	533,320	488,101	487,084	517,121	495,216	488,101	492,003	482,936	482,936	487,241	5,766,089	4,552
Operating Cash Inflow (Outflow)	(288,004)	(244,581)	(116,873)	(45,977)	(47,311)	(9,977)	(53,092)	(34,245)	156,344	38,363	27,961	101,381	61,847	577,858
Revenues - Prior Year Accruals	107,479	408,146	14,800	36,918	-	-	-	-	-	-	-	-	-	-
Other Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fixed Assets	87	87	87	87	87	87	87	87	87	87	87	87	87	87
Expenses - Prior Year Accruals	(888)	(3,167)	-	-	-	-	-	-	-	-	-	-	-	-
Accounts Payable - Current Year	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Summerholdback for Teachers	(41,670)	3,902	3,902	3,902	3,902	3,902	3,902	3,902	3,902	3,902	3,902	3,902	3,902	3,902
Other Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Ending Cash	721,045	885,433	787,348	782,279	738,957	732,969	683,866	653,609	813,942	856,294	888,244	993,614		
Days Cash on Hand	43	53	47	47	45	44	41	39	49	52	53	60		

Contra Costa School of the Perform
Monthly Cash Forecast
As of Apr FY2023

	2025-26												Forecast	Remaining Balance
	Actuals & Forecast													
	Jul Forecast	Aug Forecast	Sep Forecast	Oct Forecast	Nov Forecast	Dec Forecast	Jan Forecast	Feb Forecast	Mar Forecast	Apr Forecast	May Forecast	Jun Forecast		
Beginning Cash	993,614	715,440	912,450	825,414	847,555	827,315	845,515	820,910	825,246	999,441	1,055,091	1,100,010		
REVENUE														
LCFF Entitlement	-	257,852	378,566	426,613	407,800	407,800	426,613	407,800	604,663	465,224	442,886	442,886	5,131,576	462,874
Federal Revenue	-	-	13,226	13,226	28,025	13,226	13,226	28,025	13,226	38,226	28,025	13,226	267,909	66,251
Other State Revenue	16,680	22,879	49,936	37,436	37,436	63,215	37,436	63,059	55,229	41,252	63,059	96,025	671,177	87,532
Other Local Revenue	-	-	12,477	12,477	12,477	69,977	12,477	12,477	12,477	12,477	12,477	69,977	239,772	-
Fundraising & Grants	2,465	2,465	2,465	2,465	2,465	2,465	2,465	2,465	2,465	2,465	2,465	2,465	29,582	-
TOTAL REVENUE	19,146	283,196	456,671	492,217	488,204	556,684	492,217	513,827	688,061	559,644	548,913	624,580	6,340,015	616,657
EXPENSES														
Certificated Salaries	62,785	195,156	196,217	196,217	196,217	221,217	196,217	196,217	196,217	196,217	196,217	221,217	2,270,112	-
Classified Salaries	13,751	32,857	32,857	32,857	32,857	32,857	32,857	32,857	32,857	32,857	32,857	32,857	375,176	-
Employee Benefits	63,988	66,375	72,873	66,589	65,542	70,582	73,920	66,589	66,589	61,822	61,822	47,300	783,991	-
Books & Supplies	14,679	48,219	66,255	26,439	26,439	26,439	26,439	26,439	26,439	26,439	26,439	26,439	367,108	-
Services & Other Operating Expenses	183,386	182,883	194,324	191,407	191,407	191,407	191,407	191,407	195,782	190,678	190,678	182,083	2,281,955	5,103
Capital Outlay & Depreciation	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Outflows	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENSES	338,590	525,491	562,525	513,510	512,462	542,503	520,841	513,510	517,884	508,013	508,013	509,896	6,078,342	5,103
Operating Cash Inflow (Outflow)	(319,445)	(242,295)	(105,854)	(21,293)	(24,259)	14,181	(28,624)	317	170,176	51,631	40,900	114,684	261,673	611,553
Revenues - Prior Year Accruals	85,053	438,977	14,800	39,415	-	-	-	-	-	-	-	-	-	-
Other Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fixed Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Expenses - Prior Year Accruals	(861)	(3,691)	-	-	-	-	-	-	-	-	-	-	-	-
Accounts Payable - Current Year	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Summerholdback for Teachers	(42,920)	4,019	4,019	4,019	4,019	4,019	4,019	4,019	4,019	4,019	4,019	4,019	-	-
Other Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Ending Cash	715,440	912,450	825,414	847,555	827,315	845,515	820,910	825,246	999,441	1,055,091	1,100,010	1,218,712		
Days Cash on Hand	43	55	50	51	50	51	49	50	60	64	66	73		

Contra Costa School of the Performing Arts
2022-23
As of Apr FY2023

	Year 1 2022-23	Year 2 2023-24	Year 3 2024-25	Year 4 2025-26	Driver/ Rate Type
Revenues and related expenses					
Statewide LCFF Assumptions					
LCFF COLA	13.26%	8.22%	3.94%	3.29%	
TK-3 LCFF Base	9,166	9,919	10,310	10,649	
4-6 LCFF Base	9,304	10,069	10,466	10,810	
7-8 LCFF Base	9,580	10,367	10,775	11,129	
9-12 LCFF Base	11,102	12,015	12,488	12,899	
TK-3 Gr Span Adj	953	1,032	1,072	1,107	
9-12 Gr Span Adj	289	312	325	335	
School LCFF Assumptions					
LCFF per ADA	11,509	11,977	12,427	12,837	
ILPT per ADA	5,347	5,347	5,347	5,347	
Supplemental & Concentration Funding	222,986	302,199	364,073	400,007	
Unduplicated Pupil % (3 year avg)	34.09%	39.70%	42.22%	42.27%	
District UPP	47.91%	47.91%	47.91%	47.91%	
Other Federal and State Revenues					
EDCOE SELPA Federal Rate	146.81	125.00	125.00	125.00	Prior Year Enrollment
EDCOE SELPA State Rate	820.00	886.67	886.67	886.67	ADA
LAUSD SPED Federal Rate	244.93	244.93	244.93	244.93	ADA
LAUSD SPED State Rate	970.62	970.62	970.62	970.62	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	19.85	20.63	21.31	Prior Year Enrollment
Mandated Cost Reimbursements: 9-12	50.98	55.17	57.34	59.23	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	1,420.73	1,476.71	1,525.29	ADA
SB740 Lease & ADA Default Proration	90%	90%	90%	90%	
SB740 Other Costs Default Proration	0%	0%	0%	0%	
Fees					
Authorizer Fees	200001.00%	0.00%		0.00	
Special Education Encroachment Fees	0.03	0.03			% of Sped Revenue

Payroll					
Annual Pay Increase					
Certificated		5.00%	3.00%	3.00%	
Classified		5.00%	3.00%	3.00%	
Benefits					
STRS	19.10%	19.10%	19.10%	19.10%	% of eligible payroll
PERS	25.37%	26.68%	27.70%	28.30%	% 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	\$7,300	\$7,738	\$8,202	\$8,694	
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 %	5.50%	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	1.25%	1.50%	1.50%	1.50%	% of total payroll