

Contra Costa School of the Performing Arts
Multi-year Projection
As of May 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	296,683	228,843	248,199	266,105	
Other State Revenues	1,386,123	659,382	643,613	672,452	
Local Revenues	157,876	213,416	232,140	239,772	
Fundraising and Grants	73,447	41,160	45,150	47,970	
Total Revenue	5,560,874	5,251,032	5,844,796	6,357,875	
Expenses					
Compensation and Benefits	3,222,071	2,760,089	3,216,235	3,429,837	
Books and Supplies	276,183	298,833	331,546	367,108	
Services and Other Operating Expenditures	2,549,847	2,127,771	2,202,467	2,271,090	
Depreciation	16,414	14,539	1,045	-	
Other Outflows	-	-	-	-	
Total Expenses	6,064,516	5,201,232	5,751,293	6,068,034	
Operating Income	(503,642)	49,799	93,504	289,841	
Fund Balance					
Beginning Balance (Unaudited)	667,987	164,720	214,520	308,024	
Audit Adjustment	375				
Beginning Balance (Audited)	668,362	164,720	214,520	308,024	
Operating Income	(503,642)	49,799	93,504	289,841	
Ending Fund Balance	164,720	214,520	308,024	597,865	
Total Revenue Per ADA	17,550	15,309	15,534	15,905	
Total Expenses Per ADA	19,140	15,164	15,286	15,180	
Operating Income Per ADA	(1,590)	145	249	725	
Fund Balance as a % of Expenses	3%	4%	5%	10%	

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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	16	13	17	18	
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	139,200	127,020	143,376	156,907	
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	33,689	-	-	-	
SUBTOTAL - Federal Revenue		296,683	228,843	248,199	266,105	
Other State Revenue						
8319	Other State Apportionments - Prior Years	57,746	-	-	-	
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	14,448	15,695	17,200	18,275	
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	727,408	50,000	50,000	50,000	
8593	Other State Revenue 3	50,000	50,000	50,000	50,000	
SUBTOTAL - Other State Revenue		1,386,123	659,382	643,613	672,452	
Local Revenue						
8693	Field Trips	72,876	38,416	42,140	44,772	80% of field trip expenses
8699	All Other Local Revenue	50,000	30,000	30,000	30,000	chromebook replacement, other fees
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	41,160	45,150	47,970	
SUBTOTAL - Fundraising and Grants		73,447	41,160	45,150	47,970	
TOTAL REVENUE		5,560,874	5,251,032	5,844,796	6,357,875	

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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	872,541	797,719	1,080,205	1,126,131	
1103 Teacher - Substitute Pay	41,000	35,000	36,050	37,132	
1148 Teacher - Special Ed	132,851	140,504	144,719	217,982	
1150 Teacher - Arts	186,628	170,830	175,955	181,234	
1200 Certificated Pupil Support Salaries	298,404	257,752	265,485	273,449	
1300 Certificated Supervisor & Administrator Salaries	321,385	194,041	199,862	205,858	
SUBTOTAL - Certificated Salaries	1,852,809	1,595,846	1,902,276	2,041,785	
Classified Salaries					
2100 Classified Instructional Aide Salaries	430,735	416,936	429,444	442,327	
2200 Classified Support Salaries	88,128	34,410	35,442	36,505	
2400 Classified Clerical & Office Salaries	130,998	84,607	87,145	89,759	
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	664,861	551,702	584,683	603,503	
Employee Benefits					
3100 STRS	364,213	333,604	392,996	420,532	
3300 OASDI-Medicare-Alternative	74,376	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	31,471	32,213	37,304	39,679	
3900 Other Employee Benefits	2,500	2,625	2,704	2,785	
SUBTOTAL - Employee Benefits	704,401	612,541	729,276	784,548	
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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As of May FY2023**

	Year 1 2022-23	Year 2 2023-24	Year 3 2024-25	Year 4 2025-26	Assumptions
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	163,397	128,721	145,736	159,389	
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	75,093	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	400	-	-	-	
SUBTOTAL - Services & Other Operating Exp.	2,549,847	2,127,771	2,202,467	2,271,090	
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	6,064,516	5,201,232	5,751,293	6,068,034	

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

	2022-23													Forecast	Remaining Balance
	Actuals & Forecast														
	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Feb Actuals	Mar Actuals	Apr Actuals	May Actuals	Jun Forecast			
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	1,178,732			
REVENUE															
LCFF Entitlement	-	234,459	349,941	388,446	214,158	522,110	388,445	521,353	204,482	215,114	163,382	252,642	3,646,746	192,213	
Federal Revenue	-	1,789	-	-	-	-	10,746	-	43,355	7,102	10,721	152,674	296,683	70,298	
Other State Revenue	44,421	25,592	34,459	44,488	35,260	197,241	207,263	4,500	75,589	162,169	287,995	145,873	1,386,123	121,273	
Other Local Revenue	6,246	8,938	8,801	29,214	14,196	6,065	12,555	14,942	15,658	55,048	19,911	(33,698)	157,876	-	
Fundraising & Grants	303	951	198	45,000	207	1,504	275	217	222	-	5,438	19,131	73,447	-	
TOTAL REVENUE	50,971	271,729	393,398	507,148	263,822	726,920	619,284	541,013	339,305	439,432	487,448	536,622	5,560,874	383,784	
EXPENSES															
Certificated Salaries	76,042	202,895	196,313	182,799	200,668	174,904	173,925	168,681	179,596	167,735	84,421	44,830	1,852,809	-	
Classified Salaries	12,744	49,697	48,699	39,272	33,427	28,474	24,439	37,695	33,901	27,357	18,049	311,106	664,861	-	
Employee Benefits	66,712	69,875	72,059	56,882	58,878	52,062	57,280	53,915	57,474	50,145	41,609	67,510	704,401	-	
Books & Supplies	7,665	13,636	12,287	49,484	50,768	41,411	2,535	4,228	42,374	9,190	6,885	35,721	276,183	-	
Services & Other Operating Expenses	183,018	175,203	199,132	263,133	207,519	199,821	(2,971)	176,371	168,174	166,987	116,932	277,462	2,549,847	419,068	
Capital Outlay & Depreciation	3,086	1,212	1,212	1,212	1,212	1,212	1,212	1,212	1,212	1,212	1,212	1,212	16,414	-	
Other Outflows	1,544	-	-	136	-	-	-	-	-	-	5,565	(7,245)	-	-	
TOTAL EXPENSES	350,811	512,518	529,701	592,917	552,471	497,884	256,419	442,102	482,730	422,626	274,673	730,596	6,064,516	419,068	
Operating Cash Inflow (Outflow)	(299,840)	(240,789)	(136,303)	(85,769)	(288,650)	229,036	362,865	98,911	(143,425)	16,806	212,775	(193,974)	(503,642)	(35,284)	
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			
Other Assets	49,482	-	-	(6,447)	-	-	-	-	-	(25,916)	-	-			
Fixed Assets	3,086	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	(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)	(162,979)	142,502			
Summerholdback for Teachers	(40,699)	6,939	6,802	6,804	5,034	1,721	5,384	5,602	5,610	5,502	2,839	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	1,178,732	1,135,757			
Days Cash on Hand	54	58	49	60	63	76	84	80	71	68	71	69			

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

	2023-24													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	1,135,757	1,084,178	1,041,306	960,130	954,532	915,688	934,234	889,287	867,748	1,005,677	1,036,770	1,059,716			
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	-	-	10,585	10,585	25,385	10,585	10,585	25,385	10,585	31,898	25,385	10,585	228,843	57,282	
Other State Revenue	17,905	24,103	52,031	39,531	39,531	63,122	39,531	57,730	53,576	39,599	57,730	94,372	659,382	80,619	
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	3,430	3,430	3,430	3,430	3,430	3,430	3,430	3,430	3,430	3,430	3,430	3,430	41,160	-	
TOTAL REVENUE	21,335	231,059	381,070	398,136	397,093	463,385	398,136	415,292	578,235	463,431	455,284	477,127	5,251,032	571,448	
EXPENSES															
Certificated Salaries	49,975	138,261	139,261	139,261	139,261	146,761	139,261	139,261	139,261	139,261	139,261	146,761	1,595,846	-	
Classified Salaries	10,922	49,162	49,162	49,162	49,162	49,162	49,162	49,162	49,162	49,162	49,162	49,162	551,702	-	
Employee Benefits	48,684	52,299	57,845	52,486	51,592	52,993	58,739	52,486	52,486	48,572	48,572	35,787	612,541	-	
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	172,369	172,127	180,554	178,237	178,237	178,237	178,237	178,237	181,713	177,658	177,658	170,452	2,127,771	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	295,313	452,471	482,045	441,830	440,937	449,838	448,083	441,830	445,306	437,338	437,338	424,847	5,201,232	4,055	
Operating Cash Inflow (Outflow)	(273,978)	(221,413)	(100,975)	(43,694)	(43,844)	13,547	(49,947)	(26,538)	132,929	26,093	17,946	52,280	49,799	567,394	
Revenues - Prior Year Accruals	234,148	176,233	14,800	33,097	-	-	-	-	-	-	-	-	-	-	
Other Assets	34,877	-	-	-	-	-	-	-	-	-	-	-	-	-	
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	1,084,178	1,041,306	960,130	954,532	915,688	934,234	889,287	867,748	1,005,677	1,036,770	1,059,716	1,116,996			
Days Cash on Hand	65	63	58	58	55	56	54	52	61	63	64	67			

Contra Costa School of the Perform
Monthly Cash Forecast
As of May 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	1,116,996	896,040	1,063,061	967,615	965,185	924,502	921,456	874,992	847,374	1,010,346	1,055,336	1,089,926		
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	-	-	11,948	11,948	26,748	11,948	11,948	26,748	11,948	34,761	26,748	11,948	248,199	61,508
Other State Revenue	18,010	24,208	52,345	39,845	39,845	64,515	39,845	53,927	48,155	34,178	53,927	88,951	643,613	85,864
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	3,763	3,763	3,763	3,763	3,763	3,763	3,763	3,763	3,763	3,763	3,763	3,763	45,150	-
TOTAL REVENUE	21,772	256,006	417,852	443,529	441,178	508,549	443,529	455,260	649,751	522,704	512,303	590,027	5,844,796	582,336
EXPENSES														
Certificated Salaries	47,002	163,179	164,209	164,209	164,209	189,209	164,209	164,209	164,209	164,209	164,209	189,209	1,902,276	-
Classified Salaries	12,619	52,006	52,006	52,006	52,006	52,006	52,006	52,006	52,006	52,006	52,006	52,006	584,683	-
Employee Benefits	57,072	61,902	68,196	62,097	61,080	65,813	69,212	62,097	62,097	57,583	57,583	44,544	729,276	-
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	177,397	176,941	187,300	184,698	184,698	184,698	184,698	184,698	188,601	184,048	184,048	176,088	2,202,467	4,552
Capital Outlay & Depreciation	87	87	87	87	87	87	87	87	87	87	87	87	1,045	-
Other Outflows	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENSES	307,705	497,923	532,086	486,867	485,850	515,583	493,982	486,867	490,769	481,703	481,703	485,703	5,751,293	4,552
Operating Cash Inflow (Outflow)	(285,933)	(241,917)	(114,234)	(43,338)	(44,672)	(7,034)	(50,453)	(31,606)	158,983	41,001	30,600	104,324	93,504	577,783
Revenues - Prior Year Accruals	107,448	408,116	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	896,040	1,063,061	967,615	965,185	924,502	921,456	874,992	847,374	1,010,346	1,055,336	1,089,926	1,198,238		
Days Cash on Hand	54	64	58	58	56	55	53	51	61	64	66	72		

Contra Costa School of the Perform
Monthly Cash Forecast
As of May 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	1,198,238	921,940	1,121,283	1,036,586	1,061,066	1,043,166	1,063,996	1,041,730	1,048,405	1,224,939	1,282,928	1,330,185			
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	-	-	13,076	13,076	27,875	13,076	13,076	27,875	13,076	38,076	27,875	13,076	266,105	65,951	
Other State Revenue	16,680	22,879	50,042	37,542	37,542	63,322	37,542	63,166	55,336	41,359	63,166	96,132	672,452	87,745	
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	3,998	3,998	3,998	3,998	3,998	3,998	3,998	3,998	3,998	3,998	3,998	3,998	47,970	-	
TOTAL REVENUE	20,678	284,729	458,159	493,705	489,692	558,172	493,705	515,315	689,549	561,133	550,401	626,068	6,357,875	616,569	
EXPENSES															
Certificated Salaries	63,432	174,340	175,401	175,401	175,401	200,401	175,401	175,401	175,401	175,401	175,401	200,401	2,041,785	-	
Classified Salaries	13,104	53,673	53,673	53,673	53,673	53,673	53,673	53,673	53,673	53,673	53,673	53,673	603,503	-	
Employee Benefits	64,513	66,442	72,928	66,644	65,597	70,346	73,975	66,644	66,644	61,877	61,877	47,063	784,548	-	
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	182,481	181,978	193,418	190,502	190,502	190,502	190,502	190,502	194,876	189,773	189,773	181,177	2,271,090	5,103	
Capital Outlay & Depreciation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Outflows	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
TOTAL EXPENSES	338,210	524,652	561,674	512,659	511,612	541,361	519,990	512,659	517,033	507,163	507,163	508,754	6,068,034	5,103	
Operating Cash Inflow (Outflow)	(317,532)	(239,924)	(103,515)	(18,954)	(21,920)	16,811	(26,285)	2,656	172,515	53,970	43,239	117,314	289,841	611,465	
Revenues - Prior Year Accruals	85,015	438,939	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	921,940	1,121,283	1,036,586	1,061,066	1,043,166	1,063,996	1,041,730	1,048,405	1,224,939	1,282,928	1,330,185	1,451,518			
Days Cash on Hand	55	67	62	64	63	64	63	63	74	77	80	87			

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

	Year 1 2022-23	Year 2 2023-24	Year 3 2024-25	Year 4 2025-26	Year 5 2026-27	Year 6 2027-28	Driver/ Rate Type
Revenues and related expenses							
Statewide LCFF Assumptions							
LCFF COLA	13.26%	8.22%	3.94%	3.29%	3.19%	0.00%	
TK-3 LCFF Base	9,166	9,919	10,310	10,649	10,989	10,989	
4-6 LCFF Base	9,304	10,069	10,466	10,810	11,155	11,155	
7-8 LCFF Base	9,580	10,367	10,775	11,129	11,484	11,484	
9-12 LCFF Base	11,102	12,015	12,488	12,899	13,310	13,310	
TK-3 Gr Span Adj	953	1,032	1,072	1,107	1,143	1,143	
9-12 Gr Span Adj	289	312	325	335	346	346	
School LCFF Assumptions							
LCFF per ADA	11,509	11,977	12,427	12,837	13,335	13,335	
ILPT per ADA	5,347	5,347	5,347	5,347	5,347	5,347	
Supplemental & Concentration Funding	222,986	302,199	364,073	400,007	390,891	390,891	
Unduplicated Pupil % (3 year avg)	34.09%	39.70%	42.22%	42.27%	42.29%	42.29%	
District UPP	47.91%	47.91%	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	125.00	125.00	Prior Year Enrollment
EDCOE SELPA State Rate	820.00	886.67	886.67	886.67	886.67	886.67	ADA
LAUSD SPED Federal Rate	244.93	244.93	244.93	244.93	244.93	244.93	ADA
LAUSD SPED State Rate	970.62	970.62	970.62	970.62	970.62	970.62	ADA
Other SELPA Fed	0	0.00	0.00	0.00	0.00	0.00	0.00
Other SELPA State	0	0.00	0.00	0.00	0.00	0.00	Flat Rate (NR)
Mandated Cost Reimbursements: K-8	18.34	19.85	20.63	21.31	21.99	21.99	Prior Year Enrollment
Mandated Cost Reimbursements: 9-12	50.98	55.17	57.34	59.23	61.12	61.12	Prior Year Enrollment
One Time Funding	0.00	0.00	0.00	0.00	0.00	0.00	Prior Year Enrollment
State Lottery Unrestricted	170.00	170.00	170.00	170.00	170.00	170.00	P-A ADA
State Lottery Restricted	67.00	67.00	67.00	67.00	67.00	67.00	P-A ADA
Absence Factor	1.04	1.04	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	1,573.95	1,573.95	ADA
SB740 Lease & ADA Default Proration	90%	90%	90%	90%	90%	90%	
SB740 Other Costs Default Proration	0%	0%	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%	3.00%	3.00%	
Classified		5.00%	3.00%	3.00%	3.00%	3.00%	
Benefits							
STRS	19.10%	19.10%	19.10%	19.10%	19.10%	19.10%	% of eligible payroll
PERS	25.37%	26.68%	27.70%	28.30%	28.70%	30.00%	% of eligible payroll
PARS	3.75%	3.75%	3.75%	3.75%	3.75%	3.75%	% of eligible payroll
Social Security	6.20%	6.20%	6.20%	6.20%	6.20%	6.20%	% of eligible payroll
Medicare	1.45%	1.45%	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	\$9,216	\$9,769	
H&W average annual increase	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%	
In Lieu Medical Stipend				\$0	\$0	\$0	Annual stipend
FUTA Exempt Status							
FUTA %	0.60%	0.60%	0.60%	0.60%	0.60%	0.60%	% of eligible payroll
FUTA Tax Base	\$7,000	\$7,000	\$7,000	\$7,000	\$7,000	\$7,000	
SUTA %	5.50%	8.10%	8.10%	8.10%	8.10%	8.10%	% of eligible payroll
SUTA Tax Base	\$7,000	\$7,000	\$7,000	\$7,000	\$7,000	\$7,000	
ETT (part of SUTA)	\$7	\$7	\$7	\$7	\$7	\$7	Annual rate per employee
Workers Comp	1.25%	1.50%	1.50%	1.50%	1.50%	1.50%	% of total payroll