

Model Assumptions

Model Assumptions:

1 Using Enrollment projections from Ryan - v3 of his spreadsheet

2 In FY24, we are using the FY23 WADA + anticipated FY24 Summer School WADA
 FY23 WADA = 458.6280
 FY24 SS WADA = 15.26

3 In FY25, we are using the FY24 WADA because it is higher than the FY25 WADA

FY24 WADA =	474
less FY24 SS WADA	-15.26
+FY25 SS WADA	14.81

4 Per student WADA payment for FY24 - using \$11,000 per Paul G's calc estimates

5 Revenue set to increase by 1% per year

6 Inflation costs (expenses) set to increase by 2% per year

7 All non-direct student expenses have been adjusted to reflect inflation only

Year to Year Changes

1 Revenue Changes

SY23-24 Last year of ESSER Funds (\$400,000)
 Revenue from ERC (\$264,260) - Fed Gov't COVID Program

SY24-25 No more supplemental funding for COVID Relief (ESSER)

2 Staffing

<u>SY23-24 (New)</u>	<u>SY24-25 (Added for Growth)</u>
Additional Elective Teacher	Additional Classroom Teachers (K-1)
Social Worker	Additional SpEd Support (Teacher, Para)

Exec Admin Asst/HR

Additional Behavior Support

Additional Health Aide

Additional Office Clerk

3 Expenses (in general) - mapped to pre-COVID spending & growth plan

4 Transportation - lower than previous years due to actual experience trending down

Summary

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	SY22-23	SY23-24	SY24-25	SY25-26	SY26-27	SY27-28
Revenue						
Local Revenue	575,151	648,088	647,097	647,275	687,696	718,332
State Revenue	5,140,000	5,197,323	5,269,373	5,654,187	5,966,733	6,037,834
Federal Revenue	1,113,820	914,017	695,817	746,348	800,347	816,354
Private Grants and Donations	543,000	400,000	400,000	400,000	400,000	400,000
Earned Fees	135,295	337,054	74,556	79,938	85,175	86,879
Revenue Total	7,507,266	7,496,482	7,086,844	7,527,748	7,939,951	8,059,399
Expenses						
Salaries	2,799,770	3,026,805	3,424,341	3,493,828	3,563,704	3,634,979
Benefits and Taxes	800,373	854,596	907,722	930,244	960,423	989,515
Staff-Related Costs	41,256	29,000	38,424	40,850	43,160	43,652
Rent	498,052	501,193	811,217	821,441	831,870	842,507
Occupancy Service	696,673	568,000	548,430	559,399	570,587	581,998
Student Expense, Direct	684,511	647,592	863,120	923,067	981,047	998,146
Student Expense, Indirect	361,458	211,000	281,950	302,306	322,112	328,554
Office & Business Expense	713,138	667,696	666,652	697,775	733,369	743,334
Transportation	86,310	38,500	51,446	55,160	58,774	59,950
Expenses Total	6,681,541	6,544,383	7,593,302	7,824,071	8,065,046	8,222,636
NET ORDINARY INCOME	825,725	952,099	(506,459)	(296,322)	(125,095)	(163,237)
Extraordinary Expenses						
Interest	505	500	668	716	763	779
Extraordinary Expenses Total	505	500	668	716	763	779
TOTAL EXPENSES	6,682,046	6,544,883	7,593,970	7,824,787	8,065,809	8,223,415
NET INCOME	825,220	951,599	(507,127)	(297,039)	(125,858)	(164,015)
Cash Flow Adjustments						
Cash Flow Adjustments Total	(0)	-	-	-	-	-
CHANGE IN CASH	825,220	951,599	(507,127)	(297,039)	(125,858)	(164,015)
Starting Cash Balance	881,360	1,706,580	2,658,179	2,151,052	1,854,013	1,728,155
Change In Cash	825,220	951,599	(507,127)	(297,039)	(125,858)	(164,015)
ENDING CASH BALANCE	1,706,580	2,658,179	2,151,052	1,854,013	1,728,155	1,564,140

Notes:

Drops after SY23-24 - no more ESSER funds

Increases in SY23-24 & then drops - due to one time ERC funding

Includes 3 new positions in SY23-24 & 8 in SY25-26 (growth plan)

Increases in SY24-25 due to new location (growth plan)

Drops after SY22-23 due to actual trends (fewer MV students using)

No current planning for capital expenses; Fin Com advised adding

Detail

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Account		SY22-23	SY23-24	SY24-25	SY25-26	SY26-27	SY27-28
Revenue							
Local Revenue							
	5113 · Proposition C (Sales Tax)	573,194	646,131	644,640	644,640	684,889	715,469
	5141 · Interest	1,957	1,957	2,457	2,635	2,807	2,863
	Local Revenue Total	575,151	648,088	647,097	647,275	687,696	718,332
State Revenue							
	5311 · Basic Formula	4,875,866	4,949,751	4,938,553	5,299,580	5,588,787	5,652,330
	5319 · Classroom Trust Fund	197,966	186,039	248,595	266,543	284,006	289,686
	5333 · School Food Service	1,585	841	1,126	1,109	1,288	1,313
	5381 · High Needs Fund State	64,583	60,692	81,100	86,955	92,652	94,505
	State Revenue Total	5,140,000	5,197,323	5,269,373	5,654,187	5,966,733	6,037,834
Federal Revenue							
	5412 · Medicaid	73,580	69,147	92,398	99,069	105,560	107,671
	5422 · ARP ESSER III	357,526	391,590	-	-	-	-
	5423 · Crrsa Esser Ii	3,454	-	-	-	-	-
	5437 · High Needs Fund Federal	1,189	1,118	1,493	1,601	1,706	1,740
	5439 · Arp - Idea 611 Entitlement Funds	14,350	-	-	-	-	-
	5441 · IDEA	125,118	117,580	157,117	168,460	179,497	183,087
	5442 · ECSE	3,680	2,864	3,827	4,103	4,372	4,460
	5445 · Food Service-Lunch	219,880	116,350	153,363	164,435	178,705	182,279
	5446 · Food Service-Breakfast	70,380	37,590	50,230	53,856	58,195	59,359
	5451 · Title I	128,400	114,918	153,560	164,646	175,433	178,942
	5461 · Title IVa	8,795	7,872	10,519	11,278	12,017	12,258
	5465 · Title II	14,240	12,745	17,031	18,260	19,456	19,846
	5481 · Department Of Health Food Service	79,120	42,244	56,280	60,639	65,405	66,713
	5497 · Other Federal Revenue	8,107	-	-	-	-	-
	5651 · Sale of Other Property	6,000	-	-	-	-	-
	Federal Revenue Total	1,113,820	914,017	695,817	746,348	800,347	816,354
Private Grants and Donations							
	5192 · Donations	543,000	400,000	400,000	400,000	400,000	400,000
	Private Grants and Donations Total	543,000	400,000	400,000	400,000	400,000	400,000
Earned Fees							
	5151 · Food - Students	9,110	7,464	9,974	10,694	11,395	11,623
	5171 · Student Activity Fees	2,736	2,148	2,870	3,078	3,279	3,345
	5172 · Uniform Sales	8,114	-	-	-	-	-

	5181 · BAC	59,447	46,182	61,711	66,166	70,501	71,911
	5198 · Miscellaneous Revenue	55,888	281,260	-	-	-	-
	Earned Fees Total	135,295	337,054	74,556	79,938	85,175	86,879
Revenue Total		7,507,266	7,496,482	7,086,844	7,527,748	7,939,951	8,059,399
Expenses							
Salaries							
	1111-6111 · ES Instruction Cert FT	917,036	864,567	1,031,858	1,053,496	1,074,565	1,096,057
	1111-6131 · ES Instruction Supp Pay	50,000	30,000	30,600	31,212	31,836	32,473
	1111-6152 · ES Instruction Aides	5,962	-	-	-	-	-
	1111-6161 · ES Instruction NC PT	47,442	40,000	40,800	41,616	42,448	43,297
	1131-6111 · MS Instruction Cert FT	174,708	412,866	421,123	429,546	438,137	446,899
	1131-6131 · MS Instruction Supp Pay	4,583	-	-	-	-	-
	1191-6131 · Summer Instr Supp Pay	520	-	-	-	-	-
	1221-6111 · SPED Cert FT	395,627	437,805	498,561	508,532	518,703	529,077
	1221-6131 · SPED Supp Pay	4,583	-	-	-	-	-
	1221-6152 · SPED Aides	139,921	163,758	227,033	231,574	236,205	240,929
	1221-6161 · SPED NC PT	32,258	-	-	-	-	-
	2113-6131 · Soc Work Supp Pay	563	-	-	-	-	-
	2113-6151 · Soc Work NC FT	19,453	52,000	53,040	54,101	55,183	56,286
	2122-6131 · Counseling Supp Pay	4,565	-	-	-	-	-
	2122-6151 · Counseling NC FT	81,418	95,654	97,567	99,518	101,509	103,539
	2134-6131 · Nursing Supp Pay	500	-	-	-	-	-
	2134-6151 · Nursing NC FT	39,428	45,107	76,009	77,529	79,080	80,662
	2321-6151 · Exec Admin NC FT	135,000	140,760	143,575	146,447	149,376	152,363
	2322-6151 · Community Serv NC FT	48,214	51,722	52,756	53,812	54,888	55,986
	2322-6161 · Community Serv NC PT	8,898	10,000	10,200	10,404	10,612	10,824
	2329-6151 · Other Exec Admin NC FT	152,603	195,713	244,627	249,520	254,510	259,600
	2329-6161 · Other Exec Admin NC PT	90	-	-	-	-	-
	2331-6151 · IT Admin NC FT	46,325	49,795	50,791	51,807	52,843	53,900
	2411-6112 · Building Admin Cert FT Admin	208,926	243,533	248,404	253,372	258,439	263,608
	2511-6131 · Bness Off Supp Pay	1,200	-	-	-	-	-
	2511-6151 · Bness Off NC FT	111,746	116,525	118,856	121,233	123,657	126,130
	2542-6151 · Facilities NC FT	42,506	47,000	47,940	48,899	49,877	50,874
	3812-6151 · Afterschool NC FT	43,006	30,000	30,600	31,212	31,836	32,473
	3812-6161 · Afterschool NC PT	82,688	-	-	-	-	-
	Salaries Total	2,799,770	3,026,805	3,424,341	3,493,828	3,563,704	3,634,979
Benefits and Taxes							
	1111-6211 · ES Instruction Cert PRS	110,044	103,748	123,823	126,419	128,948	131,527
	1111-6221 · ES Instruction NC PRS	715	-	-	-	-	-
	1111-6231 · ES Instruction Soc Sec	61,972	57,943	68,402	69,832	71,229	72,653
	1111-6232 · ES Instruction Medicare	14,493	13,551	15,997	16,332	16,658	16,991
	1111-6241 · ES Instruction Emp Ins	96,600	78,200	72,000	74,000	78,440	83,146
	1131-6211 · MS Instruction Cert PRS	20,965	49,544	50,535	51,545	52,576	53,628

1131-6231 · MS Instruction Soc Sec	11,050	25,598	26,110	26,632	27,164	27,708
1131-6232 · MS Instruction Medicare	2,584	5,987	6,106	6,228	6,353	6,480
1131-6241 · MS Instruction Emp Ins	12,394	36,800	28,800	29,600	31,376	33,259
1191-6231 · Summer Instr Soc Sec	32	-	-	-	-	-
1191-6232 · Summer Instr Medicare	8	-	-	-	-	-
1221-6211 · SPED Cert PRS	47,475	52,537	53,587	54,659	55,752	56,867
1221-6221 · SPED NC PRS	17,141	16,051	19,972	20,371	20,779	21,194
1221-6231 · SPED Soc Sec	34,420	37,297	44,987	45,887	46,804	47,740
1221-6232 · SPED Medicare	8,050	8,723	10,521	10,732	10,946	11,165
1221-6241 · SPED Emp Ins	54,916	59,800	57,600	59,200	62,752	66,517
2113-6221 · Soc Work NC PRS	2,334	6,240	6,365	6,492	6,622	6,754
2113-6231 · Soc Work Soc Sec	1,242	3,224	3,288	3,354	3,421	3,490
2113-6232 · Soc Work Medicare	290	754	769	784	800	816
2113-6241 · Soc Work Emp Ins	4,600	4,600	3,600	3,700	3,922	4,157
2122-6221 · Counseling NC PRS	9,770	-	-	-	-	-
2122-6231 · Counseling Soc Sec	5,004	5,931	6,049	6,170	6,294	6,419
2122-6232 · Counseling Medicare	1,170	1,387	1,415	1,443	1,472	1,501
2122-6241 · Counseling Emp Ins	11,523	9,200	7,200	7,400	7,844	8,315
2134-6221 · Nursing NC PRS	4,731	5,413	9,121	9,304	9,490	9,679
2134-6231 · Nursing Soc Sec	2,440	2,797	4,713	4,807	4,903	5,001
2134-6232 · Nursing Medicare	571	654	1,102	1,124	1,147	1,170
2134-6241 · Nursing Emp Ins	6,142	4,600	7,200	7,400	7,844	8,315
2311-6261 · Board WC	15,438	14,508	19,386	20,786	22,148	22,590
2321-6221 · Exec Admin NC PRS	16,261	16,891	17,229	17,574	17,925	18,284
2321-6231 · Exec Admin Soc Sec	8,333	8,727	8,902	9,080	9,261	9,447
2321-6232 · Exec Admin Medicare	1,949	2,041	2,082	2,123	2,166	2,209
2321-6241 · Exec Admin Emp Ins	1,184	4,600	3,600	3,700	3,922	4,157
2321-6271 · Exec Admin Unemp	20,000	20,000	26,725	28,655	30,532	31,143
2322-6221 · Community Servn NC PRS	6,246	7,407	7,555	7,706	7,860	8,017
2322-6231 · Community Serv Soc Sec	3,503	3,827	3,903	3,981	4,061	4,142
2322-6232 · Community Serv Medicare	819	895	913	931	950	969
2322-6241 · Community Serv Emp Ins	6,181	4,600	3,600	3,700	3,922	4,157
2329-6221 · Other Exec Admin NC PRS	18,312	19,286	25,071	25,573	26,084	26,606
2329-6231 · Other Exec Admin Soc Sec	9,086	12,134	15,167	15,470	15,780	16,095
2329-6232 · Other Exec Admin Medicare	2,125	2,838	3,547	3,618	3,690	3,764
2329-6241 · Other Exec Admin Emp Ins	19,292	18,400	18,000	18,500	19,610	20,787
2331-6221 · IT Admin NC PRS	5,559	5,975	6,095	6,217	6,341	6,468
2331-6231 · IT Admin Soc Sec	2,810	3,087	3,149	3,212	3,276	3,342
2331-6232 · ITAdmin Medicare	657	722	736	751	766	782
2331-6241 · ITAdmin Emp Ins	6,166	4,600	3,600	3,700	3,922	4,157
2411-6211 · Buidling Admin Cert PRS	25,071	29,224	29,808	30,405	31,013	31,633
2411-6231 · Building Admin Soc Sec	12,728	15,099	15,401	15,709	16,023	16,344
2411-6232 · Building Admin Medicare	2,977	3,531	3,602	3,674	3,747	3,822

	2411-6241 · Building Admin Emp Ins	14,095	13,800	10,800	11,100	11,766	12,472
	2511-6221 · Bness Off NC PRS	13,410	13,983	14,263	14,548	14,839	15,136
	2511-6231 · Bness Off Soc Sec	6,417	7,225	7,369	7,516	7,667	7,820
	2511-6232 · Bness Off Medicare	1,501	1,690	1,723	1,758	1,793	1,829
	2511-6241 · Bness Off Emp Ins	8,513	4,600	3,600	3,700	3,922	4,157
	2542-6221 · Facilities NC PRS	5,101	5,640	5,753	5,868	5,985	6,105
	2542-6231 · Facilities Soc Sec	2,632	2,914	2,972	3,032	3,092	3,154
	2542-6232 · Facilities Medicare	616	682	695	709	723	738
	2542-6241 · Facilities Emp Ins	6,218	4,600	3,600	3,700	3,922	4,157
	3812-6221 · Afterschool NC PRS	5,162	3,600	3,672	3,745	3,820	3,897
	3812-6231 · Afterschool Soc Sec	7,256	1,860	1,897	1,935	1,974	2,013
	3812-6232 · Afterschool Medicare	1,697	435	444	453	462	471
	3812-6241 · Afterschool Emp Ins	383	4,600	3,600	3,700	3,922	4,157
	Benefits and Taxes Total	800,373	854,596	907,722	930,244	960,423	989,515
Staff-Related Costs							
	2213-6319 · PD Prof Serv	35,000	20,000	26,463	28,095	29,643	29,939
	2213-6343 · PD Travel	2,000	5,000	6,616	7,024	7,411	7,485
	2213-6411 · PD Supplies	1,256	1,000	1,336	1,433	1,527	1,557
	2642-6319 · Recruitment Prof Serv	3,000	3,000	4,009	4,298	4,580	4,671
	Staff-Related Costs Total	41,256	29,000	38,424	40,850	43,160	43,652
Rent							
	2542-6333 · Facilities Rent	498,052	501,193	811,217	821,441	831,870	842,507
	Rent Total	498,052	501,193	811,217	821,441	831,870	842,507
Occupancy Service							
	2542-6331 · Facilities Janitorial	177,500	156,000	200,000	204,000	208,080	212,242
	2542-6332 · Facilities Rep & Mait	55,000	72,500	73,950	75,429	76,938	78,476
	2542-6334 · Facilities Equip Rent	33,000	25,000	25,500	26,010	26,530	27,061
	2542-6335 · Maint of Plant Water/sewer	26,100	23,500	23,970	24,449	24,938	25,437
	2542-6336 · Facilities Trash Remov	9,800	9,000	9,180	9,364	9,551	9,742
	2542-6339 · Facilities Oth Prop Serv	10,000	17,000	17,340	17,687	18,041	18,401
	2542-6351 · Facilities Prop Insur	27,566	33,000	33,660	34,333	35,020	35,720
	2542-6361 · Facilities Phone/Internet	12,500	22,500	22,950	23,409	23,877	24,355
	2542-6411 · Facilities Supplies	44,000	35,500	46,000	46,920	47,858	48,816
	2542-6481 · Facilities Electricity	82,000	80,000	81,600	83,232	84,897	86,595
	2542-6482 · Facilities Gas	6,000	8,000	8,160	8,323	8,490	8,659
	2546-6319 · Security Svcs Prof Serv	43,207	6,000	6,120	6,242	6,367	6,495
	4051-6521 · Building Improvements	170,000	80,000	-	-	-	-
	Occupancy Service Total	696,673	568,000	548,430	559,399	570,587	581,998
Student Expense, Direct							
	1111-6319 · ES Instruction Prof Serv	188,526	170,160	225,148	239,036	252,200	254,722
	1111-6391 · ES Field Trip	6,000	15,000	20,044	21,491	22,899	23,357
	1111-6411 · ES Instruction Supplies	126,540	89,200	119,194	127,799	136,173	138,896
	1111-6412 · ES Instruction Tech Supplies	46,000	40,100	53,584	57,452	61,217	62,441

	1131-6319 · MS Instruction Prof Serv	4,589	7,632	10,198	10,935	11,651	11,884
	1131-6411 · MS Instruction Supplies	6,000	15,000	20,044	21,491	22,899	23,357
	1221-6319 · SPED Prof Serv	17,500	10,000	13,363	14,327	15,266	15,571
	1221-6411 · SPED Supplies	8,634	11,500	15,367	16,476	17,556	17,907
	1411-6319 · Stud Act Prof Serv	2,000	2,000	2,673	2,865	3,053	3,114
	1411-6411 · Stud Act Supplies	12,264	5,000	6,681	7,164	7,633	7,786
	1933-6311 · Instructional Services	45,000	50,000	66,813	71,636	76,330	77,857
	2113-6319 · Soc Work Prof Serv	500	-	-	-	-	-
	2113-6411 · Soc Work Supplies	7,000	7,000	9,354	10,029	10,686	10,900
	2114-6412 · Technology Supplies	46,959	55,000	73,494	78,800	83,963	85,642
	2134-6319 · Nursing Prof Serv	500	-	-	-	-	-
	2134-6411 · Nursing Supplies	6,000	5,000	6,681	7,164	7,633	7,786
	2152-6319 · Speech Path Prof Serv	30,000	20,000	26,725	28,655	30,532	31,143
	2162-6319 · OT Services Prof Serv	30,000	20,000	26,725	28,655	30,532	31,143
	2172-6319 · PT Services Prof Serv	25,000	20,000	26,725	28,655	30,532	31,143
	2182-6319 · Visually Impaired/vision	37,500	12,000	16,035	17,193	18,319	18,686
	2191-6319 · Behavioral Specialist Prof Serv	22,000	10,000	13,363	14,327	15,266	15,571
	3812-6319 · Afterschool Prof Serv	10,000	80,000	106,901	114,618	122,128	124,570
	3812-6411 · Afterschool Supplies	6,000	2,000	2,673	2,865	3,053	3,114
	3912-6319 · Par Involve Prof Serv	-	1,000	1,336	1,433	1,527	1,557
	Student Expense, Direct Total	684,511	647,592	863,120	923,067	981,047	998,146
Student Expense, Indirect							
	2562-6411 · Food Preparation Supplies	562	500	668	716	763	779
	2563-6411 · Food Delivery Supplies	897	500	668	716	763	779
	2563-6471 · Food Delivery Snack	280,000	160,000	213,801	229,237	244,256	249,141
	2569-6471 · Food Service Supplies	80,000	50,000	66,813	71,636	76,330	77,857
	Student Expense, Indirect Total	361,458	211,000	281,950	302,306	322,112	328,554
Office & Business Expense							
	2311-6315 · Board Audit	22,784	22,500	23,919	25,636	27,316	27,862
	2311-6317 · Board Legal	15,150	7,500	10,022	10,353	10,815	10,944
	2311-6319 · Board Prof Serv	225,224	290,000	250,915	268,685	282,220	283,250
	2311-6352 · Board Liab Insur	19,387	20,000	21,105	21,199	22,588	23,040
	2311-6411 · Board Supplies	80	75	100	108	115	117
	2321-6319 · Exec Admin Prof Serv	105,000	15,100	19,698	20,706	21,630	22,063
	2321-6371 · Exec Admin Dues And Memberships	7,078	7,750	8,442	8,381	8,930	9,109
	2321-6411 · Exec Admin Supplies	2,000	2,000	2,673	2,865	3,053	3,114
	2321-6412 · Exec Admin Tech Supplies	2,000	2,000	2,673	2,865	3,053	3,114
	2322-6319 · Community Serv Prof Serv	22,000	20,000	21,105	21,199	22,588	23,040
	2322-6411 · Community Serv Supplies	500	-	-	-	-	-
	2323-6319 · Edu Media Prof Serv	16,000	18,500	24,721	26,505	28,242	28,807
	2323-6411 · Staff Relations and Negotiations Services Supplies	20	18	25	26	28	29
	2329-6398 · Other Exec Admin Other fee	695	653	872	935	997	1,017
	2331-6316 · Data Processing Services	85,000	80,000	81,600	83,232	84,897	86,595

	2411-6319 · Building Admin Prof Serv	3,000	-	-	-	-	-
	2411-6411 · Building Adminl Supplies	2,000	2,000	2,673	2,865	3,053	3,114
	2411-6412 · Building Supplies - Staff Laptops	30,000	25,000	33,406	35,818	38,165	38,928
	2511-6319 · Bness Off Prof Serv	16,651	19,100	19,698	20,706	21,630	22,063
	2511-6411 · Bness Off Supplies	2,500	2,500	3,341	3,582	3,816	3,893
	2523-6319 · Receiving And Disbursing Funds Prof Serv	4,545	5,000	6,681	7,164	7,633	7,786
	2525-6319 · Financial Accounting Services Prof Serv	126,980	125,000	128,975	130,645	138,020	140,780
	2529-6319 · Other Fiscal Services Prof Serv	4,545	3,000	4,009	4,298	4,580	4,671
	Office & Business Expense Total	713,138	667,696	666,652	697,775	733,369	743,334
Transportation							
	2551-6341 · Transportation - Contracted, Non-Disabled Students Home to School	70,902	33,500	44,765	47,996	51,141	52,164
	2551-6342 · Transportation - Contracted, Non-Disabled Students Non-Route	15,408	5,000	6,681	7,164	7,633	7,786
	Transportation Total	86,310	38,500	51,446	55,160	58,774	59,950
	Expenses Total	6,681,541	6,544,383	7,593,302	7,824,071	8,065,046	8,222,636
NET ORDINARY INCOME		825,725	952,099	(506,459)	(296,322)	(125,095)	(163,237)
Extraordinary Expenses							
	Interest						
	5321-6632 · Short Term Loan Fee	505	500	668	716	763	779
	Interest Total	505	500	668	716	763	779
	Extraordinary Expenses Total	505	500	668	716	763	779
TOTAL EXPENSES		6,682,046	6,544,883	7,593,970	7,824,787	8,065,809	8,223,415
NET INCOME		825,220	951,599	(507,127)	(297,039)	(125,858)	(164,015)
Cash Flow Adjustments							
	Cash Flow Adjustments Total	(0)	-	-	-	-	-
CHANGE IN CASH		825,220	951,599	(507,127)	(297,039)	(125,858)	(164,015)
Starting Cash Balance		881,360	1,706,580	2,658,179	2,151,052	1,854,013	1,728,155
Change In Cash		825,220	951,599	(507,127)	(297,039)	(125,858)	(164,015)
ENDING CASH BALANCE		1,706,580	2,658,179	2,151,052	1,854,013	1,728,155	1,564,140

Enrollment

Student Population, v1.0
Citizens of the World Kansas City

Description	SY19-20	SY20-21	SY21-22	SY22-23	SY23-24	SY24-25	SY25-26	SY26-27	SY27-28	Calc
Event	-	-	-	-	-	-	-	-	-	
Students										
Target Students - By Grade										
PS	-	-	-	-	-	-	-	-	-	
PK	-	12	15	8	9	9	9	9	9	
K	96	93	72	44	54	72	72	72	72	
1st	72	68	72	55	60	72	76	76	76	
2nd	72	68	72	49	45	66	66	66	66	
3rd	72	68	72	60	45	66	66	66	66	
4th	72	68	71	56	45	66	66	66	66	
5th	-	68	71	47	45	44	66	66	66	
6th	75	40	50	38	25	48	48	48	48	
7th	-	60	50	43	40	24	48	48	48	
8th	-	-	30	13	25	48	24	48	48	
9th	-	-	-	3	-	-	-	-	-	
10th	-	-	-	-	-	-	-	-	-	
11th	-	-	-	-	-	-	-	-	-	
12th	-	-	-	-	-	-	-	-	-	
Students - Totals and Growth										
Target Students	459	545	575	416	393	515	541	565	565	
Underenrollment % (Spring to Fall)	5.8%	0.0%	5.5%	2%	6%	6%	6%	6%	6%	
Start of Year Students	434	545	545	408	369	484	509	531	531	
Attrition	4%	4%	4%	3%	3%	3%	3%	3%	3%	
End of Year Students	418	523	523	400	358	469	493	515	515	
Student Incr	-	86.0	30.0	(159.0)	(23.0)	122.0	26.0	24.0	-	
Student Growth	-	-	1.00	0.76	0.90	1.31	1.05	1.04	1.00	
Student Growth & Inflation	-	-	1.02	0.78	0.94	1.34	1.07	1.07	1.02	
Attendance										
Attendance Percent	93%	91%	91%	90%	90%	90%	90%	90%	90%	
ADA										
ADA - Calculated	395	486	486	361	327	429	451	471	471	
ADA - Actual	390	445	444	440	-	-	-	-	-	
ADA - Calculated Accuracy	101%	109%	109%	82%	-	-	-	-	-	
Deseg Percent	0%	0%	0%	0%	0%	0%	0%	0%	0%	
ADA - Deseg	-	-	-	-	-	-	-	-	-	
ADA - Resident	395	486	486	361	327	429	451	471	471	
Additional										
Summer School										
Summer Expected Percent	50%	45%	45%	0%	0%	35%	40%	40%	40%	
Hours of summer program	120	120	120	120	120	120	120	120	120	
	(14.0202)	(8.2042)	(20.7463)	-	(15.2644)	-	-	-	-	
Remedial										
Remedial Percent	-	-	-	-	0%	0%	0%	0%	0%	
Hours of remedial program	-	-	-	-	-	-	-	-	-	
FRL/LEP/IEP										
FRL Expected Percent (Deseg FRL Kids/Students)	61.51%	60.85%	30.80%	50.00%	52.00%	52.00%	52.00%	52.00%	52.00%	
FRL Threshold Percent	31.42%	29.45%	29.45%	30.95%	30.95%	30.95%	30.95%	30.95%	30.95%	

Leaving PK at 9
Enrollment provided by Ryan for growth model (v3)
Using EAD 08/22 for starting enrollment

Using slightly above historic attrition (except for FY23)

3% attrition may be a stretch!

Adjusted all out years to match FY23-24

WADA

Inputs, v1.0

Citizens of the World Kansas City

Account	Dept	Prog	Loc	Cal1	Cal2	SY19-20	SY20-21	SY21-22	SY22-23	SY23-24	SY24-25	SY25-26	SY26-27	SY27-28	Calc	Comment
Event						-	-	-	-	-	-	-	-	-		

Per WADA Payment

Resident																
Annual Increase									1.01	1.01	1.01	1.01	1.01			
Foundation resident						8,601	7,920	8,300	8,330	11,000	11,110	11,221	11,333	11,447		
Prop C						1,006	1,046	1,046	1,150	1,360	1,360	1,360	1,360	1,360		
Classroom Trust Fund						413	414	414	425	450	455	459	464	468		times PY ADA (regular term res, regular term deseg, summer)
Deseg																
Annual Increase									1.00	1.00	1.00	1.00	1.00			
Foundation deseg						-	-	-	-	-	-	-	-	-		

Updated WADA for FY23-24 per Paul's calcs; and then 1%/yr

WADA Resident

Summer																
Expected %						50%	50%	45%	45%	40%	40%	45%	45%	45%		
Summer Expected Enrollment (not ADA)						312.68	313.00	313.00	160	160.00	143.20	211.05	221.85	231.75		Looks at prior year's ending students for summer school enrollment.
Attendance %						93%	93%	91%	83%	83%	90%	90%	90%	90%		
ADA multiplier # 1						290	290	285	133	133	129	190	200	209		
Hours of summer program						120	120	120	120	120	120	120	120	120		
DESE maximum hours						1,044	1,044	1,044	1,044	1,044	1,044	1,044	1,044	1,044		
Summer hours/possible hours						0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11		
Summer WADA Total						14.02	8.20	20.75	-	15.26	14.81	21.83	22.95	23.97		
Remedial																
Expected %						0%	0%	0%	0%	0%	0%	0%	0%	0%		
Remedial Expected Enrollment (not ADA)						-	-	-	-	-	-	-	-	-		
Attendance %						93%	91%	91%	90%	90%	90%	90%	90%	90%		
ADA multiplier # 1						-	-	-	-	-	-	-	-	-		
Hours of remedial program						9	-	-	-	-	-	-	-	-		
DESE maximum hours						1,044	1,044	1,044	1,044	1,044	1,044	1,044	1,044	1,044		
Remedial hours/possible hours						0.01	-	-	-	-	-	-	-	-		
Remedial WADA Total						-	-	-	-	-	-	-	-	-		
Free and Reduced Lunch (FRL)																
Expected %						61.51%	60.85%	30.80%	50.00%	52%	52%	52%	52%	52%		Check w/Ryan
FRL ADA Total						235.25	267.96	135.55	220.00	170.04	223.16	256.36	267.80	267.80		
Threshold %						31.42%	29.45%	29.45%	30.95%	30.95%	31%	31%	31%	31%		
Threshold Count						124.57	132.10	135.72	136.18	105.93	137.41	146.29	152.82	153.14		
For weighting						110.68	135.86	(0.17)	83.82	64.11	85.75	110.07	114.98	114.66		
Weight						0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25		
FRL WADA Resident						27.67	33.96	-	20.96	16.03	21.44	27.52	28.74	28.67		
Limited English Proficiency (LEP)																
Expected %						5%	4%	4%	4%	4%	4%	4%	4%	4%		
LEP ADA Total						20.00	18.05	17.72	17.73	11.77	15.45	16.23	16.95	16.95		
Threshold %						2.5%	2.1%	2.1%	2.4%	2.290%	2.3%	2.3%	2.3%	2.3%		
Threshold Count						10.05	10.14	10.41	8.64	7.85	10.17	10.82	11.31	11.33		
For weighting						9.96	7.92	7.31	9.09	3.92	5.28	5.41	5.64	5.62		
Weight						0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60		
LEP WADA Resident						5.97	4.75	4.39	5.46	2.35	3.17	3.24	3.39	3.37		
Individualized Education Program (IEP)																
Expected %						14%	15%	16%	13%	13%	13%	13%	13%	13%		
IEP ADA Total						54.08	65.97	72.00	58.96	43.82	57.51	60.41	63.09	63.09		
Threshold %						12.06%	12.06%	12.83%	12.83%	13.11%	13.1%	13.1%	13.1%	13.1%		
Threshold Count						48.46	59.07	64.49	46.37	44.94	58.20	61.96	64.73	64.87		
For weighting						5.62	6.89	7.51	12.59	(1.12)	(0.70)	(1.55)	(1.64)	(1.78)		
Weight						0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75		
IEP WADA Resident						4.22	5.17	5.63	9.44	-	-	-	-	-		
WADA Resident																

No SS for 23; SS resumes in FY24-25

Check w/Ryan

WADA Resident	441.46	493.95	474.89	475.10	474.00	474.00	503.59	526.08	527.01
	SY19-20	SY20-21	SY21-22	SY22-23					
Calculated ADA from Pop	395.00	486.00	486.00	361.00					
DESE Final ADA - Regular Term: PK - 8	389.58	444.69	444.13	440.00					
DESE Final ADA - Regular Term: PK	7.12	4.32	4.02	-					
DESE Final ADA - Summer	14.02	8.20	20.7463	-					
DESE Final ADA - ESY Term	-	-	-	-					
District Total ADA - Total (Attendance Hours Summary)	403.6003	452.8904	464.8744	440.0000					
District Total ADA - Budget file Actuals	403.6003	452.8904	464.8744	440.0000					
Difference	-	-	-	-					
WADA (from Prop C of next year)	441.90	496.43	479.37	467.73					
Difference	(0.44)	(4.48)	(4.48)	7.37					

FY22 WADA = 458.6280 (pmt transmittal) + 15.26 (SS FY24 ADA)
FY25 uses FY24 WADA at 474