

ESSA Financial Transparency Report - Charter School Actual Expenditures 2021-2022

for CULTURAL ARTS ACADEMY-SPRING CREEK

(Bedscore: 331800860988)

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Charter School Average Fringe Rate Calculation

If a charter school prefers, actual benefits may be used in lieu of the average fringe rate when completing this form. Education Corporations may use the ESSA Fringe Benefit Calculation in the ESSA Financial Transparency Template to obtain an average fringe benefit rate percentage based on their total salary Expenditures and their total employee benefit Expenditures during the fiscal year.

	Amount Spent	Fringe Rate (%)
N/A	N/A	N/A
N/A	N/A	N/A
Total Benefits for Active Employees 5.8 Fringe Benefits and Payroll Taxes Total + 6.8 Retirement Total	\$ 601,796.61	N/A
Total Personnel Service 4.8 Total Salaries and Staff Total	\$ 2,945,099.26	N/A
Charter School Average Fringe Rate (5.8 Fringe Benefits and Payroll Taxes Total + 6.8 Retirement Total) / 4.8 Total Salaries and Staff Total	N/A	20.433831150:

Charter School Expenditures

This section of the report captures the total Program Services Expenditures of the charter school. This section is made up of three categories: Instructional, Administration, and All Other Expenditures.

	* Amount Spent
Instruction	
A1. Classroom Salaries 2.1 Instructional Personnel Regular Education + 2.2 Instructional Personnel Special Education	\$ 1,45
A2. Other Instructional Salaries 2.3 Instructional Personnel Other Education	\$ 0
A3. Instructional Benefits (A1 Classroom Salaries + A2 Other Instructional Salaries) * Average Fringe Rate as calculated above OR Actual Fringe Benefits and Payroll Taxes + Retirement for ONLY Instruction Personnel (Regular, Special and Other Education)	\$ 297,
A4. Professional Development 17.4 Staff Development	\$ 10,7
A. Instruction Total Expenditures A1 Classroom Salaries + A2 Other Instructional Salaries + A3 Instructional Benefits + A4 Professional Development	\$ 1,76
Administration	
B1. School Administrative Salaries 1.4 Administrative Staff Personnel Program Services Total	\$ 84,1
B2. School Administrative Benefits B1 School Administrative Salaries *Average Fringe Rate as calculated above OR Actual Fringe Benefits and Payroll Taxes + Retirement for ONLY Administrative Staff Personnel	\$ 17,1
B3. Other School Administrative Expenditures 24.4 OTHER	\$ 30,6
B. Administration Total Expenditures B1 School Administrative Salaries + B2 School Administrative Benefits + B3 Other School Administrative Expenditures	\$ 132,

	* Amount Spent
All Other Expenditures	
C1. All Other Salaries 3.4 Non-Instructional Personnel Program Services Total	\$ 739,
C2. All Other Benefits C1 All Other Salaries * Average Fringe Rate as calculated above OR Actual Fringe Benefits and Payroll Taxes + Retirement for ONLY Non-Instructional Personnel	\$ 151,
C3. All Other Non-Personnel Expenditures Sum of: 7.4, 8.4, 9.4, 10.4, 12.4, 13.4, 14.4, 15.4, 16.4, 18.4, 19.4, 21.4, and 22.4	\$ 1,01
C. Total of All Other Expenditures C1 All other Salaries + C2 All Other Benefits + C3 All Other Non-Personnel Expenditures	\$ 1,90
Total	
D. Total Charter School Expenditures Sum of A. Instruction Total, B. Administration Total, and C. Total of All Other Expenditures	\$ 3,80
	<ul style="list-style-type: none"> ✘ Must equal the sum of pre-J + J + K ✘ The value must equal: 4925560.71.

Management Expenditures

This section will capture the administrative salaries and benefits along with a large portion of other non-personnel expenses that are not captured in the previous section.

	* Amount Spent
Instruction	
E1. Classroom Salaries 2.7 Instructional Personnel Supporting Services Total	\$ 371,700
E2. Other Instructional Salaries	N/A
E3. Instructional Benefits E1 Classroom Salaries * Average Fringe Rate as calculated above OR Actual Fringe Benefits and Payroll Taxes + Retirement for ONLY Instructional Personnel reported under Supporting Services	\$ 75,960
E4. Professional Development 17.7 Staff Development Supporting Services Total	\$ 2,739
E. Instruction Total Expenditures E1 Classroom Salaries + E2 Other Instructional Salaries + E3 Instructional Benefits + E4 Professional Development	\$ 450,400
Administration	
F1. Management Salaries 1.7 Administrative Staff Personnel Supporting Services Total	\$ 102,800
F2. Management Benefits F1 Management Salaries * Average Fringe Rate as calculated above OR Actual Fringe Benefits and Payroll Taxes + Retirement for ONLY Administrative Staff Personnel reported under Supporting Services	\$ 21,020
F3. Other Management Expenditures 24.7 OTHER	\$ 7,823
F. Administration Total Expenditures F1 Management Salaries + F2 Management Benefits + F3 Other Management Expenditures	\$ 131,700
All Other Expenditures	

	* Amount Spent
G1. All Other Salaries 3.7 Non-Instructional Personnel Supporting Services Total	\$ 188,61
G2. All Other Benefits G1 Management Salaries * Average Fringe Rate as calculated above OR Actual Fringe Benefits and Payroll Taxes + Retirement for ONLY Non-Instructional Personnel reported under Supporting Services	\$ 38,551
G3. All Other Non-Personnel Expenditures Sum of: 7.7, 8.7, 9.7, 10.7, 12.7, 13.7, 14.7, 15.7, 16.7, 18.7, 19.7, 21.7, and 22.7	\$ 308,51
G. Total of All Other Expenditures G1 All Other Salaries + G2 All Other Benefits + G3 All Other Non-Personnel Expenditures	\$ 535,81
Total	
H. Total Management Expenditures Sum of E. Instruction Total Expenditures, F. Administration Total Expenditures, and G. Total of All Other Expenditures	\$ 1,118, <ul style="list-style-type: none"> ✘ Must equal the sum of pre-L + L + M ✘ The value must equal: 9851121.42.

Total Charter School and Management Expenditures

	* Amount Spent
I. Total Charter School and Management Expenditures D Total Charter School Expenditures + H Total Management Expenditures MUST EQUAL N BELOW	\$ 4,925,560.71

Charter School Local/State/Federal Expenditures

Use internal grant tracking for Federal/State/Local expenditures used for Program Services.

	* Amount Spent
pre-J. Other Revenue Expenditures Fundraising, benefactors, endowments, private grants, etc. (Use to balance I with N)	\$ 0
Local/State Expenditures	
J. Total Local/State	\$ 3,705,680
Federal Expenditures	
K1. Federal Title I Part A	\$ 89,681
K2. Federal Title II Part A	\$ 12,688
K3. Federal Title III Part A	\$ 0
K4. Federal Title IV Part A	\$ 10,000
K5. IDEA	\$ 0
K6. All Other Federal	\$ 1,107,511.7
K7. Federal CARES/CRRSA/ARP	\$ 0
K. Total Federal Expenditures Sum of: K1 Federal Title I Part A, K2 Federal Title II Part A, K3 Federal Title III Part A, K4 Federal Title IV Part A, K5 IDEA, and K6 All Other Federal	\$ 1,219,880.7

Management Local/State/Federal Expenditures

Use internal grant tracking for Federal/State/Local expenditures used for Supporting Services.

	* Amount Spent
pre-L. Other Revenue Expenditures Fundraising, benefactors, endowments, private grants, etc. (Use to balance I with N)	\$ 0
L. Total Local/State Expenditures	\$ 3,705,680
M. Total Federal Expenditures	\$ 1,219,880
N. Total Management and Charter School Expenditures Sum of: pre-J Other Revenue Expenditures, J Total Local/State, K Total Federal Expenditures, pre-L Other Revenue Expenditures, L Total Local/State, and M Total Federal Expenditures MUST EQUAL I ABOVE	\$ 4,925,560 ✘ The value must equal: 14776682.13. ✘ Must equal the sum of pre-J + J + K + pre-L + L + M

Charter School Program Detail Areas

	* Amount Spent
O. Special Education	\$ 0
P. ELL/MLL Services	\$ 0
Q. Pupil Services 21.4 Student Services Total	\$ 160,232.75
R. Community Schools Programs	\$ 0
S. BOCES Services	\$ 0
T. Prekindergarten	\$ 0

Management Program Detail Areas

Management Costs

	* Amount Spent
U. Special Education	\$ 0
V. ELL/MLL Services	\$ 0
W. Pupil Services 21.7 Student Services Total	\$ 0
X. Community Schools Programs	\$ 0
Y. BOCES Services	\$ 0
Z. Prekindergarten	\$ 0

Total Charter Expenditures and Exclusions

	* Amount Spent
Exclusions	
1. Transportation	N/A
2. Charter School Tuition	N/A
3. Other Tuition	N/A
4. Debt Service 11.8 Building and Land Rent/Lease/Facility Finance Interest	\$ 458,945.28
5. Other 20.8 Food Service + 23.8 Depreciation	\$ 46,101.68
Total Exclusions 4. Debt Service + 5. Other	\$ 505,046.96
Expenditures	
Total Expenditures I + Total Exclusions	\$ 5,430,607.67