



Contra Costa School of Performing Arts

Finance Committee Meeting

Date and Time

Thursday November 21, 2024 at 3:00 PM PST

Location

Video call link: <https://meet.google.com/swm-qrqn-gks>

The committee will meet virtually at: <https://meet.google.com/swm-qrqn-gks>

The public may address the committee regarding any item within the jurisdiction of the Board of Directors of ChartHouse Public Schools. To ensure an orderly meeting and an equal opportunity for each speaker, persons wishing to address the committee must fill out a speaker's card. Cards should be turned into the Committee Chair prior to the Call to Order. Speakers will be given three minutes for items on the agenda and two minutes for items not on the agenda. When translation services are utilized to support the participation of a primary Speaker, the translator will be afforded the same duration of time as the primary Speaker. Time may not be yielded to other speakers. In compliance with the Brown Act, the committee may listen to comments from speakers and provide direction to staff, but may not engage in discussion or take action on items that are not already on the agenda.

All committee agendas and minutes will be published at cocospa.org. Any disclosable public records related to an open session committee meeting agenda item and distributed by staff to a majority of the Board of Directors shall be available for public inspection.

The committee will provide reasonable accommodations for persons with disabilities planning to attend committee meetings so long as notice is provided one hour prior to the start of the meeting by contacting the Executive Director's Office at (925) 235-1130.

Agenda

	Purpose	Presenter	Time
I. Opening Items			3:00 PM
Opening Items			
A. Record Attendance and Guests		Heather Vega	5 m
B. Call the Meeting to Order		Heather Vega	3 m
II. Public Comments			3:08 PM
A. Items on the Agenda		Heather Vega	5 m
III. Discussion Items			3:13 PM
A. First Interim Budget	Discuss	Heather Vega	45 m
Review and discuss budget adjustments, needs and finalize.			
IV. Closing Items			3:58 PM
A. Adjourn Meeting		Heather Vega	2 m

Coversheet

First Interim Budget

Section: III. Discussion Items
Item: A. First Interim Budget
Purpose: Discuss
Submitted by:
Related Material: CoCoSPA FY24-25 First Interim Budget v1 (1).pdf



Contra Costa School of Performing Arts

2024-25 First Interim Budget



Contra Costa School of Performing Arts
2024-25 First Interim Budget - Summary Analysis



SUMMARY OF RESULTS

This First Interim Budget projects a budget deficit of (\$857,143).
 This is an increase of (\$554,356) from the July Budget projected deficit of (\$302,787).
 This will allow Contra Costa School of Performing Arts to end this fiscal year with a fund balance of (\$1,835,850), which is -33.9% of annual expenditures.

CASH FLOW

Operating cash flow is projected to become negative by no later than July 2025 as shown in the attached monthly cash flow schedule.
 The lowest projected ending cash balance this coming fiscal year is \$32,895, which represents 2 days of operating costs on average.
 The June 30 ending cash balance this coming fiscal year is projected to be \$32,895, which represents 2 days of average operating costs.
 This cash flow takes into account all currently projected impacts (State deferral of June 2025 LCFF) on cash flow at the time of this budget approval.

SIGNIFICANT CHANGES IN REVENUE (Total Change from Prior = decrease of (\$761,689), or -14.3% of prior revenues)

LCFF Entitlement: These "Local Control Funding Formula" revenues are the primary funding source for the school.
 LCFF Entitlement projected revenues are (\$686,584) lower than at July Budget due to continued decline in enrollment.
 Regarding MYPs, COLAs used in this Budget version are subject to change at Second Interim when one more quarter of economic data is available.

Federal Revenues: This consists of Title I-IV (ESSA), federal special education (IDEA), and federal food programs (NSLP).
 Federal Revenues are projected at (\$123,379) lower than at July Budget due to declining enrollment and shift of NSLP reimbursements to State revenue.

Other State Revenues: These are the non-LCFF state revenues such as Lottery, ELOP, and any one-time grants.
 Other State Revenues are projected at (\$12,860) lower than at July Budget due to decrease in enrollment offset by shift of NSLP reimbursements to State revenue.

Other Local Revenues: This category includes any non-LCFF local revenue sources.
 Other Local Revenues are projected at \$61,135 higher than at July Budget due to receipt of unanticipated 2020 IRS tax refund.

SIGNIFICANT CHANGES IN EXPENSES (Total Change from Prior = decrease of (\$207,333), or -3.7% of prior expenses)

Salaries and Benefits: This includes all employee pay, plus benefits such as retirement, healthcare, Medicare, Social Security, etc.
 Salaries and Benefits costs are (\$86,720) lower than at July Budget, due to vendor contract for instructional services.

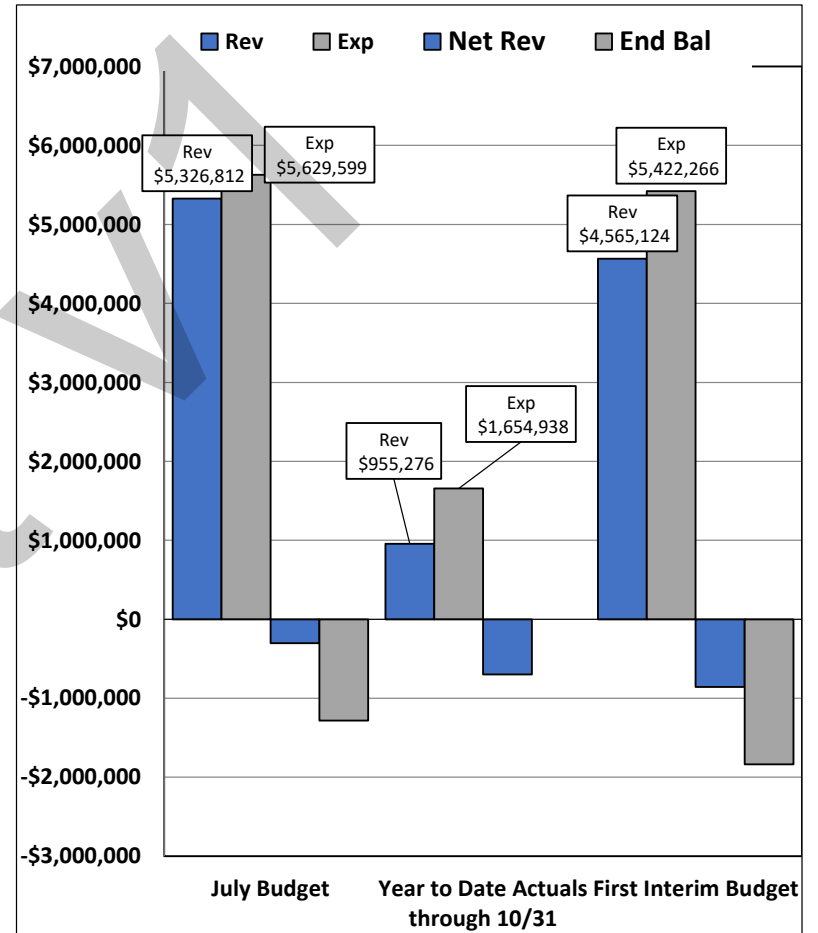
Books & Supplies: This category includes textbooks, computers, supplies, and other instructional and non-instructional materials and equipment.
 Books & Supplies costs are projected at \$51,288 higher than at July Budget due to food services trending higher than anticipated.

Services & Operating Expenses: These include all contracted services as well as travel, insurance, rent, legal costs, and other service-related expenses.
 Services & Operating costs are projected to be (\$171,900) lower than at July Budget due planned aggressive spending cuts and removal of duplicate expenses.

Depreciation, Capital Outlay, and Other Outgo: This category includes depreciation on fixed assets and interest on long-term debt.
 These costs are projected at \$0 lower than at July Budget, reflecting stable depreciation and interest expense projections.

**Contra Costa School of Performing Arts
2024-25 First Interim Budget
BUDGET SUMMARY**

	July Budget	Year to Date Actuals through 10/31	First Interim Budget	Change
Projected Enrollment:	350	-	281	(69)
Projected P-2 ADA:	323.19	-	261.13	(62.06)
Revenues:				
General Purpose Entitlement	\$ 3,996,019	\$ 817,529	\$ 3,309,435	\$ (686,584)
Federal Revenue	336,246	17,378	212,867	(123,379)
Other State Revenue	731,112	83,871	718,252	(12,860)
Other Local Revenue	263,435	36,497	324,570	61,135
TTL Revenues	\$ 5,326,812	\$ 955,276	\$ 4,565,124	\$ (761,689)
Expenditures:				
Certificated Salaries	\$ 2,025,791	\$ 479,494	\$ 1,789,271	\$ (236,520)
Non-Certificated Salaries	401,260	167,640	564,882	163,623
Benefits	685,461	181,951	671,638	(13,823)
Books/Supplies/Materials	452,736	216,635	504,024	51,288
Services/Operations	1,144,862	382,981	972,962	(171,900)
Capital Outlay	14,539	-	14,539	-
Other Outgo	904,950	226,238	904,950	-
TTL Expenditures	\$ 5,629,599	\$ 1,654,938	\$ 5,422,266	\$ (207,333)
Net Revenues	\$ (302,787)	\$ (699,663)	\$ (857,143)	\$ (554,356)
Beginning Balance July 1	\$ (978,708)		\$ (978,708)	
Ending Balance June 30	\$ (1,281,495)		\$ (1,835,850)	
Ending Balance as % of Exp:	-22.8%		-33.9%	



**Contra Costa School of Performing Arts
2024-25 First Interim Budget
Budget Detail & Prior Budget Comparison**

Description	July Budget	YTD Actuals through 10/31	24-25 First Interim Budget	Budget Change	Percent Spent	Comments
Enrollment (CALPADS)	350		281	(69)		
Average Daily Attendance (P-2)	323.19		261.13	(62.06)		
REVENUES						
General Purpose Entitlement						
8011 LCFF General Entitlement	2,218,328	300,924	1,684,233	(534,095)	18%	
8012 EPA Entitlement	65,100	16,389	53,553	(11,547)	31%	
8019 Prior Year Unrestricted Revenue	-	-	-	-	0%	
8096 In-Lieu-Of Property Taxes	1,712,591	500,216	1,571,649	(140,942)	32%	
TTL General Purpose Entitlement	3,996,019	817,529	3,309,435	(686,584)	25%	
Federal Revenue						
8181 Federal IDEA SpEd Revenue	50,450	-	46,025	(4,425)	0%	
8220 School Nutrition Program-Federal	221,715	-	103,532	(118,183)	0%	% of NSLP costs reimbursed shifted from Fed to State
8290 Other Federal Revenue	64,081	17,378	63,310	(771)	27%	
TTL Federal Revenue	336,246	17,378	212,867	(123,379)	8%	
Other State Revenue						
8311 AB602 State SpEd Revenue	320,311	39,136	231,307	(89,004)	17%	
8520 School Nutrition Program-State	130,026	31,962	279,934	149,908	11%	% of NSLP costs reimbursed shifted from Fed to State
8550 Mandated Cost Reimbursements	11,125	-	11,574	449	0%	
8560 State Lottery Revenue	84,588	(40)	76,349	(8,239)	0%	
8590 Other State Revenue	185,062	12,813	119,088	(65,974)	11%	
TTL Other State Revenue	731,112	83,871	718,252	(12,860)	12%	
Other Local Revenue						
8660 Interest Income	20,000	8,453	20,000	-	42%	
8695 PY Other Revenue	21,435	-	21,435	-	0%	
8697 Fundraising (School Site)	100,000	-	100,000	-	0%	
8698 Other Revenue (Suspense)	-	502	-	-	0%	
8699 Other Revenue	122,000	27,543	183,135	61,135	15%	
TTL Other Local Revenue	263,435	36,497	324,570	61,135	11%	
TTL REVENUES	5,326,812	955,276	4,565,124	(761,689)		
EXPENDITURES						
1000 - Certificated Salaries						
1100 Teacher Compensation	1,609,365	335,399	1,369,319	(240,047)	24%	
1130 Substitute Teacher Compensation	35,000	8,820	27,526	(7,474)	32%	
1150 Teacher Stipends/Extra Duty	-	4,310	11,000	11,000	39%	
1200 Student Support	111,814	40,935	111,814	-	37%	
1300 Certificated Administrators	269,612	90,031	269,612	-	33%	
TTL Certificated Salaries	2,025,791	479,494	1,789,271	(236,520)	27%	
2000 - Non - Certificated Salaries						
2100 Instructional Aides	158,646	35,464	199,746	41,100	18%	
2130 Classified Substitutes	-	1,253	7,500	7,500	17%	
2200 Pupil Support Administration	-	856	28,820	28,820	3%	

**Contra Costa School of Performing Arts
2024-25 First Interim Budget
Budget Detail & Prior Budget Comparison**

Description	July Budget	YTD Actuals through 10/31	24-25 First Interim Budget	Budget Change	Percent Spent	Comments
2300 Classified Administrators	66,414	77,927	152,110	85,696	51%	
2400 Clerical & Technical Staff	165,350	52,141	176,706	11,356	30%	
2900 Other Classified Positions	10,850	-	-	(10,850)	0%	
TTL Non - Certificated Salaries	401,260	167,640	564,882	163,623	30%	
3000 - Employee Benefits						
3101 STRS Certificated	386,926	102,882	341,751	(45,175)	30%	
3212 Voluntary Retirement Classified	-	1,369	4,644	4,644	29%	
3301 OASDI/Medicare Exp	60,070	15,088	62,157	2,087	24%	
3401 Health Care Certificated	159,936	32,588	150,734	(9,202)	22%	
3402 Health Care Classified	29,988	19,339	69,972	39,984	28%	
3501 Unemployment Insurance	12,135	1,354	7,067	(5,068)	19%	
3601 Workers' Comp Certificated	30,387	7,179	26,839	(3,548)	27%	
3602 Workers' Comp Classified	6,019	2,151	8,473	2,454	25%	
TTL Employee Benefits	685,461	181,951	671,638	(13,823)	27%	
4000 - Books/Supplies/Materials						
4300 Materials & Supplies	14,523	24,594	24,594	10,071	100%	
4310 Materials & Supplies - Software	7,690	4,804	4,804	(2,886)	100%	
4320 Educational Software	28,694	62,306	62,306	33,612	100%	
4390 Materials - Suspense	4,524	1,710	1,710	(2,814)	100%	
4400 Non-Capitalized Equipment	43,636	15,611	15,611	(28,025)	100%	
4420 Non-Classroom Furn, Equip, & Supplies	1,929	-	-	(1,929)	0%	
4700 School Nutrition Program	351,741	107,611	395,000	43,259	27%	
4990 PY Materials Adjustments	-	-	-	-	0%	
TTL Books/Supplies/Materials	452,736	216,635	504,024	51,288	43%	
5000 - Services & Operations						
5100 SpEd Contractors	12,126	-	12,126	-	0%	
5200 Travel & Conferences	-	-	-	-	0%	
5300 Dues & Memberships	36,460	15,123	15,123	(21,338.00)	100%	
5400 Insurance	67,221	18,130	67,221	-	27%	
5500 Operations & Housekeeping	82,052	1,358	2,858	(79,194.00)	48%	
5510 Utilities (General)	200,000	88,076	231,000	31,000.00	38%	
5535 Custodial Services	81,120	36,819	81,120	-	45%	
5610 Facility Rents & Leases	165,000	41,250	165,000	-	25%	
5615 Other Space Rental	3,834	-	3,834	-	0%	
5620 Equipment Leases	13,544	1,965	13,544	-	15%	
5630 Maintenance & Repair	16,871	14,187	16,871	-	84%	
5800 Professional Services - Non-instructional	67,369	22,862	22,862	(44,506.00)	100%	
5810 Legal	30,000	15,563	30,000	-	52%	
5820 Audit & CPA	11,675	-	11,675	-	0%	
5825 DMS Business Services	151,814	59,424	130,106	(21,708.00)	46%	
5836 Fundraising Expenses	-	50	50	50.00	100%	
5840 Advertising & Recruitment	10,000	17,053	17,053	7,053.00	100%	
5850 Oversight Fees	39,960	-	33,094	(6,866.00)	0%	
5860 Service Fees	14,690	11,997	14,690	-	82%	
5870 Livescan Fingerprinting	-	88	88	88.00	100%	
5880 Instructional Vendors & Consultants	69,467	13,698	69,467	-	20%	
5881 Software	5,000	-	5,000	-	0%	
5887 Technology Services	56,937	20,458	20,458	(36,479.00)	100%	
5900 Communications	9,721	4,881	9,721	-	50%	
TTL Services & Operations	1,144,862	382,981	972,962	(171,900)	39%	

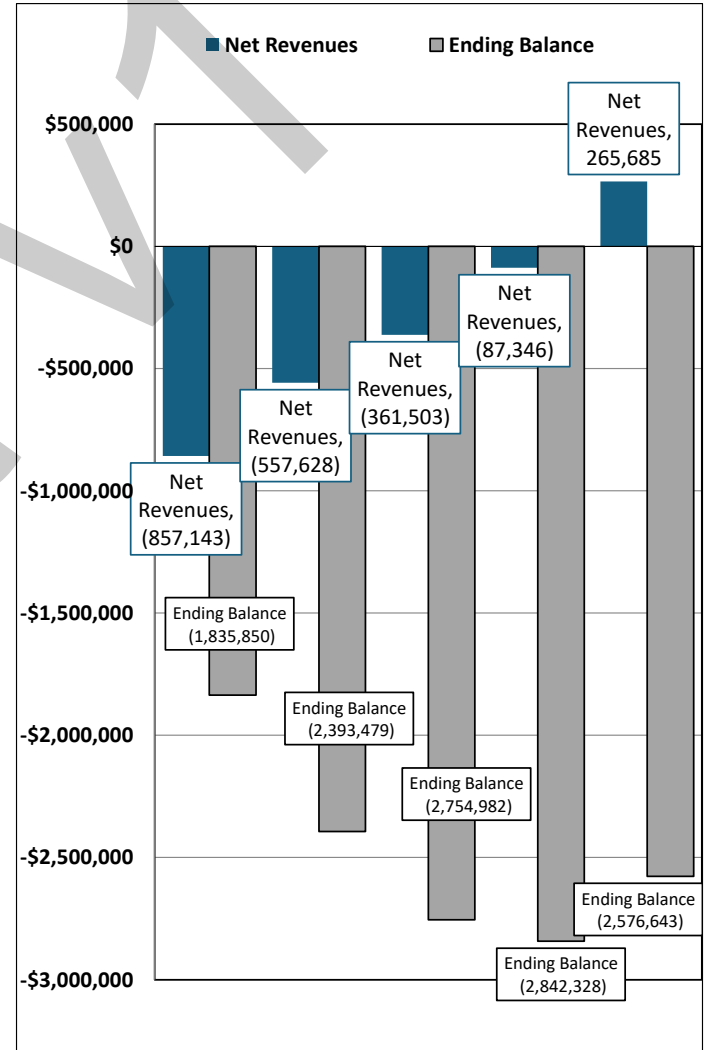
Contra Costa School of Performing Arts
2024-25 First Interim Budget
Budget Detail & Prior Budget Comparison

Description	July Budget	YTD Actuals through 10/31	24-25 First Interim Budget	Budget Change	Percent Spent	Comments
6000 - Capital Outlay						
6900 Depreciation	14,539	-	14,539	-	0%	
TTL Capital Outlay	14,539	-	14,539	-	0%	
7000 - Other Outgo						
7438 Interest Expense	904,950	226,238	904,950	-	25%	
TTL Other Outgo	904,950	226,238	904,950	-	25%	
TTL EXPENDITURES	5,629,599	1,654,938	5,422,266	(207,333)		
Revenues less Expenditures	(302,787)	(699,663)	(857,143)	(554,356)		
Beginning Fund Balance	(978,708)		(978,708)			
Net Revenues	(302,787)		(857,143)			
ENDING BALANCE	(1,281,495)		(1,835,850)			
ENDING BALANCE AS % OF OUTGO	-22.8%		-33.9%			

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**Contra Costa School of Performing Arts
2024-25 First Interim Budget
Multi-Year Projection Summary**

Description	2024-25	2025-26	2026-27	2027-28	2028-29
Projected Enrollment:	281	350	375	400	425
Projected P-2 ADA:	261.13	325.26	348.49	371.72	394.95
Revenues:					
General Purpose Entitlement	3,309,435	4,130,458	4,515,151	4,971,923	5,442,125
Federal Revenue	212,867	91,390	116,674	124,005	130,970
Other State Revenue	718,252	522,356	566,336	599,139	735,997
Other Local Revenue	324,570	221,435	221,435	221,435	221,435
TTL Revenues	4,565,124	4,965,639	5,419,595	5,916,502	6,530,528
Expenditures:					
Certificated Salaries	1,789,271	1,851,170	1,954,308	2,059,509	2,166,813
Non-Certificated Salaries	564,882	536,692	582,426	594,075	640,956
Benefits	671,638	711,341	770,230	829,719	892,979
Books/Supplies/Materials	504,024	517,733	531,816	546,281	561,140
Services/Operations	972,962	986,841	1,022,830	1,054,775	1,083,465
Capital Outlay	14,539	14,539	14,539	14,539	14,539
Other Outgo	904,950	904,950	904,950	904,950	904,950
TTL Expenditures	5,422,266	5,523,268	5,781,099	6,003,848	6,264,842
Net Revenues	(857,143)	(557,628)	(361,503)	(87,346)	265,685
Beginning Fund Balance	(978,708)	(1,835,850)	(2,393,479)	(2,754,982)	(2,842,328)
Net Revenues	(857,143)	(557,628)	(361,503)	(87,346)	265,685
ENDING BALANCE	(1,835,850)	(2,393,479)	(2,754,982)	(2,842,328)	(2,576,643)
ENDING BALANCE (% of Outgo)	-33.9%	-43.3%	-47.7%	-47.3%	-41.1%



**Contra Costa School of Performing Arts
2024-25 First Interim Budget
2024-25 Cash Flow**

Description	24-25 First Interim Budget	July	August	September	October	November	December	January	February	March	April	May	June	Accruals	Total For Year
BEGINNING CASH		375,180	698,869	876,208	870,245	686,479	499,563	535,633	489,130	426,238	345,970	290,356	143,040		
CASH INFLOWS															
REVENUES															
LCFF State Aid	1,684,233	-	99,620	99,620	101,685	101,685	190,847	190,847	190,847	141,817	141,817	141,817	141,817	141,817	1,684,233
Education Protection Account	53,553	-	-	-	16,389	-	-	16,389	-	-	10,387	-	-	10,387	53,553
Prior Year Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
In-Lieu-Of Property Taxes	1,571,649	-	115,434	230,869	153,913	116,708	116,708	116,708	116,708	116,708	162,630	81,315	81,315	162,630	1,571,649
Other Federal Revenues	212,867	17,378	-	-	-	-	25,240	9,412	9,412	41,067	9,412	9,412	9,412	82,120	212,867
State Special Education	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other State Revenues	718,252	(20)	20,384	37,210	26,297	27,964	53,413	53,413	53,413	53,413	53,413	53,413	53,413	232,529	718,252
Local Revenues	324,570	12,155	6,991	8,629	8,723	8,114	91,249	8,114	8,114	8,114	8,114	8,114	8,114	140,025	324,570
TOTAL REVENUES	4,565,124	29,513	242,428	376,328	307,007	254,471	477,456	394,883	378,494	361,119	385,773	294,071	294,071	769,509	4,565,124
EXPENDITURES															
Certificated Salaries	1,789,271	38,967	152,836	146,034	141,657	146,842	146,842	146,842	146,842	146,842	146,842	146,842	146,842	135,041	1,789,271
Classified Salaries	564,882	21,137	46,889	49,862	49,752	49,807	49,807	49,807	49,807	49,807	49,807	49,807	42,779	5,814	564,882
Benefits	671,638	15,840	57,789	54,385	53,936	56,104	56,104	56,104	56,104	56,104	56,104	56,104	54,099	42,862	671,638
Books & Supplies	504,024	390	12,014	156,375	47,856	38,924	38,924	38,924	38,924	38,924	38,924	38,924	14,924	-	504,024
Services & Operations	972,962	99,107	65,493	130,050	83,929	74,298	74,298	74,298	74,298	74,298	74,298	74,298	74,298	-	972,962
Capital Outlay	14,539	-	-	-	-	-	-	-	-	-	-	-	14,539	-	14,539
Other Outgo	904,950	75,413	75,413	75,413	75,413	75,413	75,413	75,413	75,413	75,413	75,413	75,413	75,413	-	904,950
TOTAL EXPENSES	5,422,266	250,854	410,433	612,119	452,543	441,387	441,387	441,387	441,387	441,387	441,387	441,387	422,893	183,717	5,422,266
OTHER CASH INFLOWS/OUTFLOWS															
Accounts Receivable (net change)		654,279	40,864	119,201	22,907	-	-	-	-	-	-	-	-	-	837,252
Net Change in Payables		(109,249)	(45,520)	110,627	(61,137)	-	-	-	-	-	-	-	-	-	(105,279)
Fixed Asset Acquisitions		-	-	-	-	-	-	-	-	-	-	-	14,539	-	14,539
Other Inflows/(Outflows)		-	350,000	-	-	-	-	-	-	-	-	-	-	-	350,000
NET INFLOWS/OUTFLOWS		545,031	345,344	229,829	(38,230)	-	-	-	-	-	-	-	14,539	-	-
ENDING CASH BALANCE		698,869	876,208	870,245	686,479	499,563	535,633	489,130	426,238	345,970	290,356	143,040	28,757		
Days Cash On Hand		47	59	59	46	34	36	33	29	23	20	10	2		

**Contra Costa School of Performing Arts
2024-25 First Interim Budget
2025-26 Cash Flow**

Description	2025-26 Budget	July	August	September	October	November	December	January	February	March	April	May	June	Accruals	Total For Year
BEGINNING CASH		28,757	(227,158)	(230,851)	(440,866)	(558,443)	(730,354)	(1,098,971)	(1,136,883)	(1,194,719)	(1,315,284)	(1,367,399)	(1,530,989)		
CASH INFLOWS															
REVENUES															
LCFF State Aid	2,154,832	-	127,455	127,455	130,097	130,097	244,172	244,172	244,172	181,442	181,442	181,442	181,442	181,442	2,154,832
Education Protection Account	65,100	-	-	-	19,923	-	-	19,923	-	-	12,627	-	-	12,627	65,100
Prior Year Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
In-Lieu-Of Property Taxes	1,910,526	-	140,324	280,649	187,100	141,873	141,873	141,873	141,873	141,873	197,696	98,848	98,848	197,696	1,910,526
Other Federal Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State Special Education	522,356	-	-	-	-	-	-	-	-	-	-	-	-	522,356	522,356
Other State Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Local Revenues	221,435	8,292	4,770	5,887	5,951	5,536	62,254	5,536	5,536	5,536	5,536	5,536	5,536	95,531	221,435
TOTAL REVENUES	4,965,639	8,292	272,548	413,991	343,071	277,506	448,299	411,504	391,581	328,851	397,301	285,826	285,826	1,101,043	4,965,639
EXPENDITURES															
Certificated Salaries	1,851,170	40,315	158,123	151,086	146,558	151,922	151,922	151,922	151,922	151,922	151,922	151,922	151,922	139,712	1,851,170
Classified Salaries	536,692	20,083	44,549	47,374	47,269	47,321	47,321	47,321	47,321	47,321	47,321	47,321	40,644	5,524	536,692
Benefits	711,341	16,777	61,205	57,600	57,124	59,420	59,420	59,420	59,420	59,420	59,420	59,420	57,297	45,396	711,341
Books & Supplies	517,733	401	12,341	160,628	49,158	39,982	39,982	39,982	39,982	39,982	39,982	39,982	15,330	-	517,733
Services & Operations	986,841	100,521	66,427	131,905	85,127	75,358	75,358	75,358	75,358	75,358	75,358	75,358	75,358	-	986,841
Capital Outlay	14,539	-	-	-	-	-	-	-	-	-	-	-	14,539	-	14,539
Other Outgo	904,950	75,413	75,413	75,413	75,413	75,413	75,413	75,413	75,413	75,413	75,413	75,413	75,413	-	904,950
TOTAL EXPENSES	5,523,268	253,508	418,057	624,006	460,648	449,416	449,416	449,416	449,416	449,416	449,416	449,416	430,502	190,632	5,523,268
OTHER CASH INFLOWS/OUTFLOWS															
Accounts Receivable (net change)		173,018	141,817	-	-	-	-	-	-	-	-	-	-	-	314,835
Net Change in Payables		(183,717)	-	-	-	-	-	-	-	-	-	-	-	-	(183,717)
Fixed Asset Acquisitions		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Inflows/(Outflows)		-	-	-	-	(367,500)	-	-	-	-	-	-	-	-	(367,500)
NET INFLOWS/OUTFLOWS		(10,699)	141,817	-	-	-	(367,500)	-	-	-	-	-	-	-	
ENDING CASH BALANCE		(227,158)	(230,851)	(440,866)	(558,443)	(730,354)	(1,098,971)	(1,136,883)	(1,194,719)	(1,315,284)	(1,367,399)	(1,530,989)	(1,675,665)		
Days Cash On Hand		(15)	(16)	(30)	(38)	(49)	(74)	(77)	(81)	(89)	(92)	(103)	(113)		

**Contra Costa School of Performing Arts
2024-25 First Interim Budget
2026-27 Cash Flow**

Description	2026-27 Budget	July	August	September	October	November	December	January	February	March	April	May	June	Accruals	Total For Year
BEGINNING CASH		(1,675,665)	(1,929,904)	(2,071,414)	(2,273,378)	(2,382,827)	(2,551,149)	(2,535,783)	(2,555,790)	(2,597,142)	(2,708,315)	(2,746,149)	(2,903,421)		
CASH INFLOWS															
REVENUES															
LCFF State Aid	2,398,409	-	141,862	141,862	144,803	144,803	271,773	271,773	271,773	201,952	201,952	201,952	201,952	201,952	2,398,409
Education Protection Account	69,750	-	-	-	21,346	-	-	21,346	-	-	13,529	-	-	13,529	69,750
Prior Year Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
In-Lieu-Of Property Taxes	2,046,992	-	150,347	300,695	200,464	152,007	152,007	152,007	152,007	152,007	211,817	105,909	105,909	211,817	2,046,992
Other Federal Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State Special Education	566,336	-	-	-	-	-	-	-	-	-	-	-	-	566,336	566,336
Other State Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Local Revenues	221,435	8,292	4,770	5,887	5,951	5,536	62,254	5,536	5,536	5,536	5,536	5,536	5,536	95,531	221,435
TOTAL REVENUES	5,419,595	8,292	296,978	448,444	372,564	302,346	486,033	450,661	429,316	359,494	432,834	313,396	313,396	1,205,840	5,419,595
EXPENDITURES															
Certificated Salaries	1,954,308	42,561	166,933	159,504	154,723	160,386	160,386	160,386	160,386	160,386	160,386	160,386	160,386	147,497	1,954,308
Classified Salaries	582,426	21,794	48,345	51,411	51,298	51,354	51,354	51,354	51,354	51,354	51,354	51,354	44,108	5,995	582,426
Benefits	770,230	18,166	66,272	62,369	61,853	64,339	64,339	64,339	64,339	64,339	64,339	64,339	62,040	49,154	770,230
Books & Supplies	531,816	411	12,677	164,997	50,495	41,070	41,070	41,070	41,070	41,070	41,070	41,070	15,747	-	531,816
Services & Operations	1,022,830	104,187	68,849	136,716	88,231	78,106	78,106	78,106	78,106	78,106	78,106	78,106	78,106	-	1,022,830
Capital Outlay	14,539	-	-	-	-	-	-	-	-	-	-	-	14,539	-	14,539
Other Outgo	904,950	75,413	75,413	75,413	75,413	75,413	75,413	75,413	75,413	75,413	75,413	75,413	75,413	-	904,950
TOTAL EXPENSES	5,781,099	262,531	438,489	650,408	482,012	470,668	470,668	470,668	470,668	470,668	470,668	470,668	450,338	202,645	5,781,099
OTHER CASH INFLOWS/OUTFLOWS															
Accounts Receivable (net change)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Change in Payables		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fixed Asset Acquisitions		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Inflows/(Outflows)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
NET INFLOWS/OUTFLOWS															
ENDING CASH BALANCE		(1,929,904)	(2,071,414)	(2,273,378)	(2,382,827)	(2,551,149)	(2,535,783)	(2,555,790)	(2,597,142)	(2,708,315)	(2,746,149)	(2,903,421)	(3,040,362)		
Days Cash On Hand		(130)	(140)	(153)	(161)	(172)	(171)	(173)	(175)	(183)	(185)	(196)	(205)		