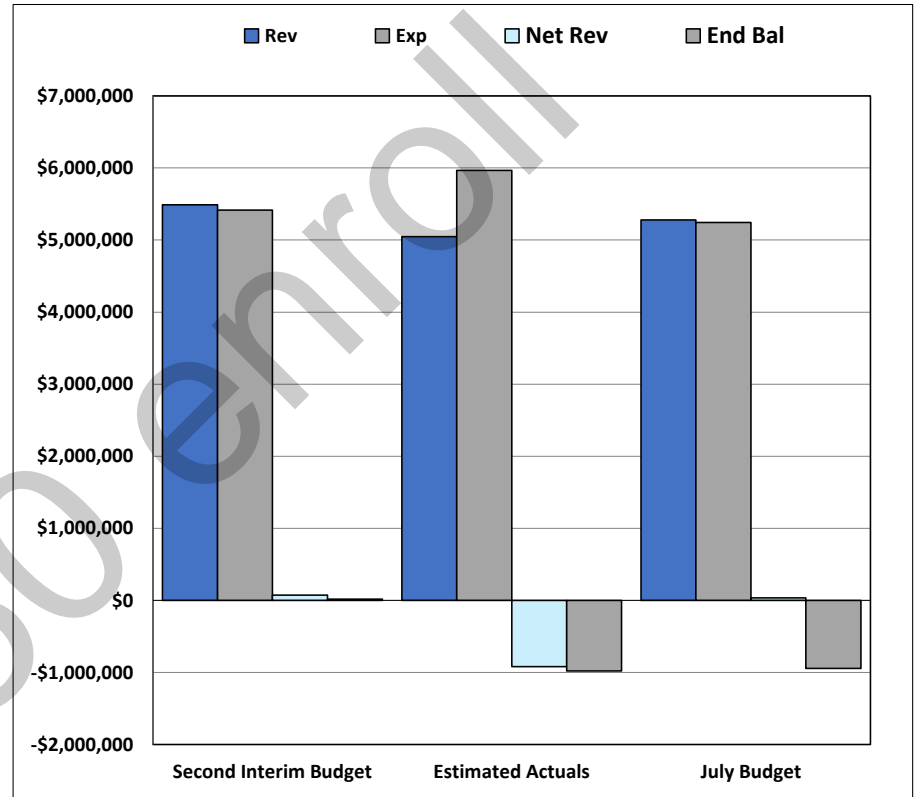


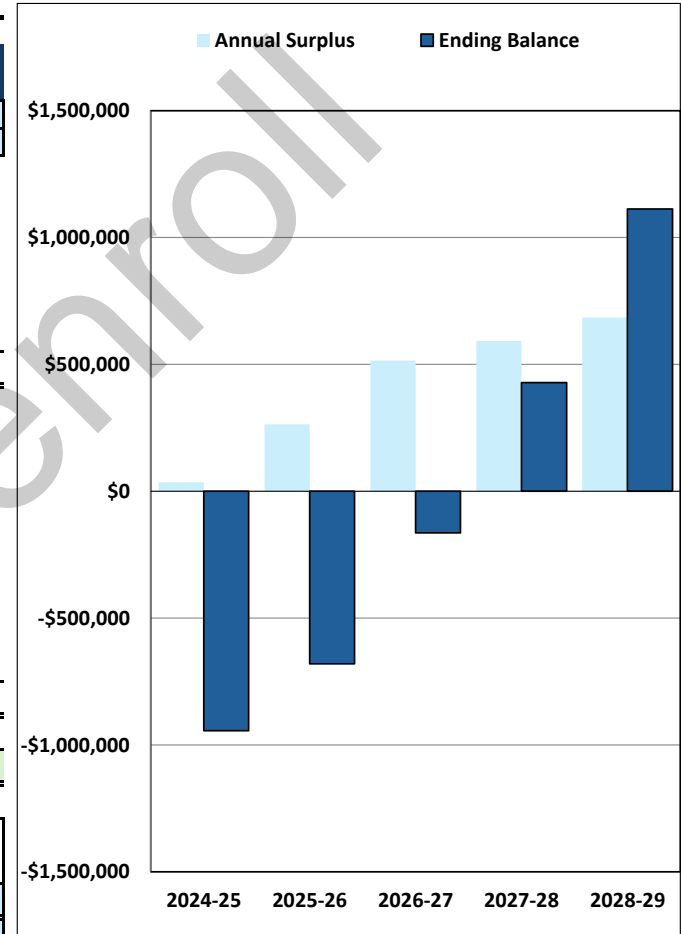
Contra Costa School of Performing Arts
2024-25 July Budget
BUDGET SUMMARY

| | Second Interim Budget | Estimated Actuals | July Budget | Change |
|------------------------------------|-----------------------|---------------------|---------------------|---------------------|
| Projected Enrollment: | 350 | 351 | 350 | - |
| Projected P-2 ADA: | 323.19 | 327.77 | 325.26 | 2.06 |
| Revenues: | | | | |
| General Purpose Entitlement | \$ 3,889,457 | \$ 3,934,772 | \$ 3,996,019 | \$ 106,562 |
| Federal Revenue | 223,530 | 233,633 | 350,072 | 126,542 |
| Other State Revenue | 883,410 | 711,052 | 690,774 | (192,636) |
| Other Local Revenue | 494,005 | 166,736 | 241,435 | (252,570) |
| TTL Revenues | \$ 5,490,402 | \$ 5,046,193 | \$ 5,278,300 | \$ (212,102) |
| Expenditures: | | | | |
| Certificated Salaries | \$ 1,859,520 | \$ 1,862,553 | \$ 1,839,432 | \$ (20,088) |
| Non-Certificated Salaries | 470,380 | 464,666 | 411,116 | (59,264) |
| Benefits | 676,989 | 682,171 | 624,397 | (52,593) |
| Books/Supplies/Materials | 476,826 | 588,544 | 446,098 | (30,728) |
| Services/Operations | 1,239,067 | 1,477,535 | 1,003,111 | (235,957) |
| Capital Outlay | 14,539 | 14,539 | 14,539 | - |
| Other Outgo | 678,714 | 877,209 | 904,950 | 226,236 |
| TTL Expenditures | \$ 5,416,036 | \$ 5,967,217 | \$ 5,243,643 | \$ (172,394) |
| Net Revenues | \$ 74,366 | \$ (921,024) | \$ 34,658 | \$ (39,708) |
| Beginning Balance July 1 | \$ (57,684) | \$ (57,684) | \$ (978,708) | |
| Ending Balance June 30 | \$ 16,682 | \$ (978,708) | \$ (944,050) | |
| Ending Balance as % of Exp: | 0.3% | -16.4% | -18.0% | |



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

| Description | 2024-25 | 2025-26 | 2026-27 | 2027-28 | 2028-29 |
|------------------------------------|------------------|------------------|------------------|------------------|------------------|
| Projected Enrollment: | 350 | 375 | 400 | 400 | 400 |
| Projected P-2 ADA: | 325.26 | 348.49 | 371.72 | 371.72 | 371.72 |
| Revenues: | | | | | |
| General Purpose Entitlement | 3,996,019 | 4,380,239 | 4,813,142 | 4,971,923 | 5,135,481 |
| Federal Revenue | 350,072 | 382,909 | 418,213 | 428,487 | 438,519 |
| Other State Revenue | 690,774 | 748,816 | 819,572 | 851,161 | 873,908 |
| Other Local Revenue | 241,435 | 241,435 | 241,435 | 241,435 | 241,435 |
| TTL Revenues | 5,278,300 | 5,753,399 | 6,292,362 | 6,493,006 | 6,689,342 |
| Expenditures: | | | | | |
| Certificated Salaries | 1,839,432 | 1,942,335 | 2,047,296 | 2,088,242 | 2,130,006 |
| Non-Certificated Salaries | 411,116 | 419,338 | 462,725 | 471,980 | 481,419 |
| Benefits | 624,397 | 677,632 | 734,391 | 755,929 | 778,240 |
| Books/Supplies/Materials | 446,098 | 484,078 | 525,368 | 541,574 | 557,535 |
| Services/Operations | 1,003,111 | 1,058,864 | 1,112,190 | 1,148,286 | 1,184,809 |
| Capital Outlay | 14,539 | 14,539 | 14,539 | 14,539 | 14,539 |
| Other Outgo | 904,950 | 892,575 | 880,275 | 880,275 | 858,275 |
| TTL Expenditures | 5,243,643 | 5,489,362 | 5,776,784 | 5,900,825 | 6,004,823 |
| Net Revenues | 34,658 | 264,037 | 515,578 | 592,182 | 684,519 |
| Beginning Fund Balance | (978,708) | (944,050) | (680,013) | (164,435) | 427,747 |
| Net Revenues | 34,658 | 264,037 | 515,578 | 592,182 | 684,519 |
| ENDING BALANCE | (944,050) | (680,013) | (164,435) | 427,747 | 1,112,266 |
| ENDING BALANCE (% of Outgo) | -18.0% | -12.4% | -2.8% | 7.2% | 18.5% |



Contra Costa School of Performing Arts

2024-25 July Budget

Budget Detail & Prior Budget Comparison

| Description | Second Interim | YTD Actuals | 24-25 July Budget | Budget Change | Comments |
|-------------------------------------------|------------------|------------------|-------------------|------------------|----------|
| | Budget | | | | |
| Enrollment (CALPADS) | 350 | 351 | 350 | - | |
| Average Daily Attendance (P-2) | 323.19 | 327.77 | 325.26 | 2.06 | |
| REVENUES | | | | | |
| General Purpose Entitlement | | | | | |
| 8011 LCFF General Entitlement | 2,124,398 | 2,133,721 | 2,218,328 | 93,930 | |
| 8012 EPA Entitlement | 64,638 | 65,554 | 65,100 | 462 | |
| 8019 Prior Year Unrestricted Revenue | 16,314 | 10,963 | - | (16,314) | |
| 8096 In-Lieu-Of Property Taxes | 1,684,107 | 1,724,534 | 1,712,591 | 28,484 | |
| TTL General Purpose Entitlement | 3,889,457 | 3,934,772 | 3,996,019 | 106,562 | |
| Federal Revenue | | | | | |
| 8181 Federal IDEA SpEd Revenue | 44,330 | 54,819 | 46,025 | 1,695 | |
| 8182 SpEd - Discretionary Grants | - | 18,251 | 18,251 | 18,251 | |
| 8220 School Nutrition Program-Federal | 115,946 | 97,309 | 221,715 | 105,769 | |
| 8290 Other Federal Revenue | 63,254 | 63,254 | 64,081 | 827 | |
| TTL Federal Revenue | 223,530 | 233,633 | 350,072 | 126,542 | |
| Other State Revenue | | | | | |
| 8311 AB602 State SpEd Revenue | 374,572 | 279,973 | 279,973 | (94,599) | |
| 8520 School Nutrition Program-State | 232,826 | 182,089 | 130,026 | (102,800) | |
| 8550 Mandated Cost Reimbursements | 11,081 | 11,039 | 11,125 | 44 | |
| 8560 State Lottery Revenue | 79,869 | 76,918 | 84,588 | 4,719 | |
| 8590 Other State Revenue | 185,062 | 161,033 | 185,062 | - | |
| TTL Other State Revenue | 883,410 | 711,052 | 690,774 | (192,636) | |
| Other Local Revenue | | | | | |
| 8660 Interest Income | 30,000 | 26,906 | 20,000 | (10,000) | |
| 8695 Local CTEIG | 21,435 | - | 21,435 | - | |
| 8696 Donations - Private | 50 | 50 | - | (50) | |
| 8697 Fundraising | 341,160 | - | 100,000 | (241,160) | |
| 8698 Other Revenue (Suspense) | 1,360 | 1,360 | - | (1,360) | |
| 8699 Other Revenue | 100,000 | 138,420 | 100,000 | - | |
| TTL Other Local Revenue | 494,005 | 166,736 | 241,435 | (252,570) | |
| TTL REVENUES | 5,490,402 | 5,046,193 | 5,278,300 | (212,102) | |
| EXPENDITURES | | | | | |
| 1000 - Certificated Salaries | | | | | |
| 1100 Teacher Compensation | 1,382,165 | 1,382,165 | 1,453,506 | 71,341 | |
| 1130 Substitute Teacher Compensation | 35,000 | 34,999 | - | (35,000) | |
| 1150 Teacher Stipends/Extra Duty | 14,614 | 17,647 | - | (14,614) | |
| 1200 Student Support | 116,247 | 116,247 | 111,814 | (4,433) | |
| 1300 Certificated Administrators | 238,220 | 238,221 | 274,112 | 35,892 | |
| 1900 Other Certificated Salaries | 73,274 | 73,274 | - | (73,274) | |
| TTL Certificated Salaries | 1,859,520 | 1,862,553 | 1,839,432 | (20,088) | |
| 2000 - Non - Certificated Salaries | | | | | |
| 2100 Instructional Aides | 110,875 | 110,874 | 179,352 | 68,477 | |
| 2130 Classified Substitutes | 24,194 | 5,854 | - | (24,194) | |
| 2150 Instructional Aides Stipends | 5,873 | 5,873 | - | (5,873) | |
| 2300 Classified Administrators | 40,980 | 83,606 | 66,414 | 25,434 | |
| 2400 Clerical & Technical Staff | 158,107 | 158,107 | 165,350 | 7,243 | |
| 2450 Clerical & Technical Stipends | 3,562 | 3,562 | - | (3,562) | |
| 2900 Other Classified Positions | 126,789 | 96,789 | - | (126,789) | |
| TTL Non - Certificated Salaries | 470,380 | 464,666 | 411,116 | (59,264) | |
| 3000 - Employee Benefits | | | | | |
| 3101 STRS Certificated | 355,168 | 355,168 | 351,331 | (3,837) | |
| 3212 Voluntary Retirement Classified | - | 3,792 | - | - | |
| 3301 OASDI/Medicare (CERT) | 62,947 | 62,947 | 26,672 | (36,275) | |
| 3302 OASDI/Medicare (CLASS) | - | - | 31,450 | 31,450 | |
| 3401 Health Care Certificated | 158,653 | 158,653 | 139,944 | (18,709) | |
| 3402 Health Care Classified | 53,179 | 53,178 | 29,988 | (23,191) | |
| 3501 Unemployment Insurance Certificated | 11,650 | 11,649 | 9,197 | (2,452) | |
| 3502 Unemployment Insurance Classified | - | - | 2,056 | 2,056 | |
| 3601 Workers' Comp Certificated | 27,893 | 27,892 | 27,591 | (301) | |
| 3602 Workers' Comp Classified | 7,056 | 7,055 | 6,167 | (889) | |
| 3902 Other Benefits Class | 444 | - | - | (444) | |
| 3990 PY Benefit Adjustments | - | 1,834 | - | - | |
| TTL Employee Benefits | 676,989 | 682,171 | 624,397 | (52,593) | |

| | | | | |
|---------------------------------------------------|------------------|------------------|------------------|------------------|
| 4000 - Books/Supplies/Materials | | | | |
| 4300 Textbooks & Core Curriculum | 110,000 | 108,565 | 14,523 | (95,478) |
| 4305 Athletic Equipment | - | - | - | - |
| 4310 Materials & Supplies | - | - | 1,052 | 1,052 |
| 4315 Misc Supplies | 9,731 | 9,731 | - | (9,731) |
| 4320 Office Supplies | 37,095 | 26,828 | 28,694 | (8,401) |
| 4390 Other Supplies | - | 6,102 | 4,524 | 4,524 |
| 4400 Non-Capitalized Equipment | 45,000 | 44,624 | 43,636 | (1,364) |
| 4420 Non-Classroom Furniture, Equip, and Supplies | 5,000 | 2,332 | 1,929 | (3,071) |
| 4700 School Nutrition Program | 270,000 | 390,362 | 351,741 | 81,741 |
| TTL Books/Supplies/Materials | 476,826 | 588,544 | 446,098 | (30,728) |
| 5000 - Services & Operations | | | | |
| 5100 Subagreements for Services | 140,000 | 100,000 | 12,126 | (127,874) |
| 5200 Travel & Conferences | 19,119 | 20,000 | 21,246 | 2,127 |
| 5300 Dues & Memberships | 45,039 | 45,039 | 23,485 | (21,554) |
| 5400 Insurance | 86,466 | 77,161 | 67,221 | (19,245) |
| 5500 Operations & Housekeeping | 11,000 | 21,515 | 82,052 | 71,052 |
| 5510 Utilities (General) | 194,155 | 224,155 | 24,299 | (169,856) |
| 5520 Janitorial Services | - | 2,616 | 14,799 | 14,799 |
| 5535 Custodial, Janitorial, Gardening Services | 82,000 | 93,301 | 5,928 | (76,072) |
| 5610 Facility Rents & Leases | 14,750 | 181,779 | 165,000 | 150,250 |
| 5615 Other Space Rental | 45,000 | 44,360 | 3,834 | - |
| 5620 Equipment Leases | 21,102 | 12,654 | 13,544 | (7,558) |
| 5630 Maintenance & Repair | 35,000 | 40,000 | 16,871 | (18,129) |
| 5800 Professional Services - Non-instructional | 107,261 | 125,047 | 21,365 | (85,896) |
| 5810 Legal | 45,000 | 50,800 | 150,000 | 105,000 |
| 5820 Audit & CPA | 7,500 | 10,675 | 5,000 | (2,500) |
| 5825 DMS Business Services | 161,967 | 148,863 | 150,432 | (11,535) |
| 5835 Field Trips | 13,445 | 13,888 | 17,657 | 4,212 |
| 5836 Fundraising Expenses | 4,000 | 2,402 | 16,691 | 12,691 |
| 5840 Advertising & Recruitment | 25,000 | 30,000 | 785 | (24,215) |
| 5850 Oversight Fees | 38,895 | 39,348 | 39,960 | 1,066 |
| 5860 Service Fees | 14,000 | 15,034 | 14,690 | 690 |
| 5870 Livescan Fingerprinting | 299 | 299 | - | (299) |
| 5880 Instructional Vendors & Consultants | 45,070 | 94,191 | 69,467 | 24,397 |
| 5881 Software | 8,000 | 9,262 | - | (8,000) |
| 5887 Technology | 65,000 | 49,969 | 56,937 | (8,063) |
| 5900 Communications | 10,000 | 25,177 | 9,721 | (279) |
| TTL Services & Operations | 1,239,067 | 1,477,535 | 1,003,111 | (194,791) |
| 6000 - Capital Outlay | | | | |
| 6900 Depreciation | 14,539 | 14,539 | 14,539 | - |
| TTL Capital Outlay | 14,539 | 14,539 | 14,539 | - |
| 7000 - Other Outgo | | | | |
| 7438 Interest Expense - Bonds | 678,714 | 877,209 | 904,950 | 226,236 |
| TTL Other Outgo | 678,714 | 877,209 | 904,950 | 226,236 |
| TTL EXPENDITURES | 5,416,036 | 5,967,217 | 5,243,643 | (131,228) |
| Revenues less Expenditures | 74,366 | (921,024) | 34,658 | (80,874) |
| Beginning Fund Balance | (57,684) | (57,684) | (978,708) | |
| Net Revenues | 74,366 | (921,024) | 34,658 | |
| ENDING BALANCE | 16,682 | (978,708) | (944,050) | |
| ENDING BALANCE AS % OF OUTGO | 0.3% | | -18.0% | |

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

| Description | 24-25 July Budget | July | August | September | October | November | December | January | February | March | April | May | June | Accruals | Total For Year |
|----------------------------------|-------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|------------------|
| BEGINNING CASH | | 285,504 | 787,706 | 942,462 | 926,892 | 920,565 | 826,720 | 771,872 | 800,920 | 743,922 | 888,443 | 960,482 | 945,003 | | |
| CASH INFLOWS | | | | | | | | | | | | | | | |
| REVENUES | | | | | | | | | | | | | | | |
| LCFF State Aid | 2,218,328 | 110,212 | 110,212 | 198,382 | 198,382 | 198,382 | 198,382 | 198,382 | 201,199 | 201,199 | 201,199 | 201,199 | 201,199 | - | 2,218,328 |
| Education Protection Account | 65,100 | - | - | 16,172 | - | - | 16,172 | - | - | 16,378 | - | - | 16,378 | - | 65,100 |
| Prior Year Adjustments | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| In-Lieu-Of Property Taxes | 1,712,591 | - | 136,137 | 204,206 | 102,103 | 102,103 | 102,103 | 102,103 | 102,103 | 287,244 | 143,622 | 143,622 | 143,622 | 143,622 | 1,712,591 |
| Federal Title Revenues | 64,081 | 16,020 | - | - | 16,020 | - | - | 16,020 | - | - | 16,020 | - | - | - | 64,081 |
| Other Federal Revenues | 285,991 | 71,498 | - | - | 71,498 | - | - | 71,498 | - | - | 71,498 | - | - | - | - |
| State Special Education | 279,973 | 13,999 | 13,999 | 25,198 | 25,198 | 25,198 | 25,198 | 25,198 | 23,331 | 23,331 | 23,331 | 23,331 | 23,331 | 9,332 | 279,973 |
| Other State Revenues | 410,801 | 20,410 | 20,410 | 36,737 | 36,737 | 36,737 | 36,737 | 36,737 | 37,259 | 37,259 | 37,259 | 37,259 | 37,259 | - | 410,801 |
| Local Revenues | 241,435 | 20,120 | 20,120 | 20,120 | 20,120 | 20,120 | 20,120 | 20,120 | 20,120 | 20,120 | 20,120 | 20,120 | 20,120 | - | 241,435 |
| TOTAL REVENUES | 5,278,300 | 252,258 | 300,878 | 500,814 | 470,058 | 382,540 | 398,711 | 470,058 | 384,011 | 585,531 | 513,048 | 425,530 | 441,909 | 152,954 | 4,992,309 |
| EXPENDITURES | | | | | | | | | | | | | | | |
| Certificated Salaries | 1,839,432 | - | 167,221 | 167,221 | 167,221 | 167,221 | 167,221 | 167,221 | 167,221 | 167,221 | 167,221 | 167,221 | 167,221 | - | 1,839,432 |
| Classified Salaries | 411,116 | 34,260 | 34,260 | 34,260 | 34,260 | 34,260 | 34,260 | 34,260 | 34,260 | 34,260 | 34,260 | 34,260 | 34,260 | - | 411,116 |
| Benefits | 624,397 | 9,505 | 55,899 | 55,899 | 55,899 | 55,899 | 55,899 | 55,899 | 55,899 | 55,899 | 55,899 | 55,899 | 55,899 | - | 624,397 |
| Books & Supplies | 446,098 | 4,000 | 37,175 | 100,000 | 60,000 | 37,175 | 24,625 | 24,625 | 24,625 | 24,625 | 24,625 | 24,625 | 24,625 | - | 446,098 |
| Services & Operations | 1,003,111 | 83,593 | 83,593 | 83,593 | 83,593 | 83,593 | 83,593 | 83,593 | 83,593 | 83,593 | 83,593 | 83,593 | 83,593 | - | 1,003,111 |
| Capital Outlay | 14,539 | 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 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 | 5,243,643 | 207,981 | 454,771 | 517,597 | 477,597 | 477,597 | 454,771 | 442,221 | 442,221 | 442,221 | 442,221 | 442,221 | 442,221 | - | 5,243,643 |
| OTHER CASH INFLOWS/OUTFLOWS | | | | | | | | | | | | | | | |
| Accounts Receivable (net change) | | 307,439 | 307,439 | - | - | - | - | - | - | - | - | - | - | - | 614,878 |
| Net Change in Payables | | (150,726) | - | - | - | - | - | - | - | - | - | - | - | - | (150,726) |
| Fixed Asset Acquisitions | | 1,212 | 1,212 | 1,212 | 1,212 | 1,212 | 1,212 | 1,212 | 1,212 | 1,212 | 1,212 | 1,212 | 1,212 | - | 14,544 |
| Other Inflows/(Outflows) | | 300,000 | - | - | - | - | - | - | - | - | - | - | - | - | 300,000 |
| NET INFLOWS/OUTFLOWS | | 457,925 | 308,651 | 1,212 | 1,212 | 1,212 | 1,212 | 1,212 | 1,212 | 1,212 | 1,212 | 1,212 | 1,212 | - | |
| ENDING CASH BALANCE | | 787,706 | 942,462 | 926,892 | 920,565 | 826,720 | 771,872 | 800,920 | 743,922 | 888,443 | 960,482 | 945,003 | 945,903 | | |
| Days Cash On Hand | | 55 | 66 | 65 | 64 | 58 | 54 | 56 | 52 | 62 | 67 | 66 | 66 | | |

**Contra Costa School of Performing Arts
2024-25 July 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 | | 945,903 | 1,152,373 | 1,002,430 | 1,002,918 | 1,015,815 | 932,986 | 892,251 | 943,536 | 897,244 | 1,066,866 | 1,160,787 | 1,158,980 | | |
| CASH INFLOWS | | | | | | | | | | | | | | | |
| REVENUES | | | | | | | | | | | | | | | |
| LCFF State Aid | 2,475,571 | 122,993 | 122,993 | 221,387 | 221,387 | 221,387 | 221,387 | 221,387 | 224,530 | 224,530 | 224,530 | 224,530 | 224,530 | - | 2,475,571 |
| Education Protection Account | 69,750 | - | - | 17,327 | - | - | 17,327 | - | - | 17,548 | - | - | 17,548 | - | 69,750 |
| Prior Year Adjustments | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| In-Lieu-Of Property Taxes | 1,834,918 | - | 145,861 | 218,792 | 109,396 | 109,396 | 109,396 | 109,396 | 109,396 | 307,761 | 153,881 | 153,881 | 153,881 | 153,881 | 1,834,918 |
| Federal Title Revenues | 382,909 | 95,727 | - | - | 95,727 | - | - | 95,727 | - | - | 95,727 | - | - | - | 382,909 |
| Other Federal Revenues | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| State Special Education | 748,816 | 37,441 | 37,441 | 67,393 | 67,393 | 67,393 | 67,393 | 67,393 | 62,401 | 62,401 | 62,401 | 62,401 | 62,401 | 24,961 | 748,816 |
| Other State Revenues | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Local Revenues | 241,435 | 20,120 | 20,120 | 20,120 | 20,120 | 20,120 | 20,120 | 20,120 | 20,120 | 20,120 | 20,120 | 20,120 | 20,120 | - | 241,435 |
| TOTAL REVENUES | 5,753,399 | 276,280 | 326,415 | 545,019 | 514,023 | 418,296 | 435,623 | 514,023 | 416,447 | 632,361 | 556,659 | 460,932 | 478,480 | 178,841 | 5,753,399 |
| EXPENDITURES | | | | | | | | | | | | | | | |
| Certificated Salaries | 1,942,335 | - | 176,576 | 176,576 | 176,576 | 176,576 | 176,576 | 176,576 | 176,576 | 176,576 | 176,576 | 176,576 | 176,576 | - | 1,942,335 |
| Classified Salaries | 419,338 | 34,945 | 34,945 | 34,945 | 34,945 | 34,945 | 34,945 | 34,945 | 34,945 | 34,945 | 34,945 | 34,945 | 34,945 | - | 419,338 |
| Benefits | 677,632 | 10,315 | 60,665 | 60,665 | 60,665 | 60,665 | 60,665 | 60,665 | 60,665 | 60,665 | 60,665 | 60,665 | 60,665 | - | 677,632 |
| Books & Supplies | 484,078 | 4,341 | 40,340 | 108,514 | 65,108 | 65,108 | 40,340 | 26,721 | 26,721 | 26,721 | 26,721 | 26,721 | 26,721 | - | 484,078 |
| Services & Operations | 1,058,864 | 88,239 | 88,239 | 88,239 | 88,239 | 88,239 | 88,239 | 88,239 | 88,239 | 88,239 | 88,239 | 88,239 | 88,239 | - | 1,058,864 |
| Capital Outlay | 14,539 | 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 Outgo | 892,575 | 74,381 | 74,381 | 74,381 | 74,381 | 74,381 | 74,381 | 74,381 | 74,381 | 74,381 | 74,381 | 74,381 | 74,381 | - | 892,575 |
| TOTAL EXPENSES | 5,489,362 | 213,432 | 476,357 | 544,531 | 501,126 | 501,126 | 476,357 | 462,739 | 462,739 | 462,739 | 462,739 | 462,739 | 462,739 | - | 5,489,362 |
| OTHER CASH INFLOWS/OUTFLOWS | | | | | | | | | | | | | | | |
| Accounts Receivable (net change) | | 143,622 | - | - | - | - | - | - | - | - | - | - | - | - | 143,622 |
| Net Change in Payables | | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Fixed Asset Acquisitions | | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other Inflows/(Outflows) | | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| NET INFLOWS/OUTFLOWS | | 143,622 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| ENDING CASH BALANCE | | 1,152,373 | 1,002,430 | 1,002,918 | 1,015,815 | 932,986 | 892,251 | 943,536 | 897,244 | 1,066,866 | 1,160,787 | 1,158,980 | 1,174,721 | | |
| Days Cash On Hand | | 80 | 70 | 70 | 71 | 65 | 62 | 66 | 63 | 74 | 81 | 81 | 82 | | |

**Contra Costa School of Performing Arts
2024-25 July 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 | | 1,174,721 | 1,256,863 | 1,110,283 | 1,129,325 | 1,164,857 | 1,095,836 | 1,072,178 | 1,149,371 | 1,120,079 | 1,321,095 | 1,443,806 | 1,461,964 | | |
| CASH INFLOWS | | | | | | | | | | | | | | | |
| REVENUES | | | | | | | | | | | | | | | |
| LCFF State Aid | 2,781,496 | 138,192 | 138,192 | 248,745 | 248,745 | 248,745 | 248,745 | 248,745 | 252,277 | 252,277 | 252,277 | 252,277 | 252,277 | - | 2,781,496 |
| Education Protection Account | 74,400 | - | - | 18,482 | - | - | 18,482 | - | - | 18,718 | - | - | 18,718 | - | 74,400 |
| Prior Year Adjustments | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| In-Lieu-Of Property Taxes | 1,957,246 | - | 155,586 | 233,378 | 116,689 | 116,689 | 116,689 | 116,689 | 116,689 | 328,279 | 164,139 | 164,139 | 164,139 | 164,139 | 1,957,246 |
| Federal Title Revenues | 418,213 | 104,553 | - | - | 104,553 | - | - | 104,553 | - | - | 104,553 | - | - | - | 418,213 |
| Other Federal Revenues | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| State Special Education | 819,572 | 40,979 | 40,979 | 73,761 | 73,761 | 73,761 | 73,761 | 73,761 | 68,298 | 68,298 | 68,298 | 68,298 | 68,298 | 27,319 | 819,572 |
| Other State Revenues | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Local Revenues | 241,435 | 20,120 | 20,120 | 20,120 | 20,120 | 20,120 | 20,120 | 20,120 | 20,120 | 20,120 | 20,120 | 20,120 | 20,120 | - | 241,435 |
| TOTAL REVENUES | 6,292,362 | 303,843 | 354,876 | 594,487 | 563,869 | 459,316 | 477,797 | 563,869 | 457,384 | 687,691 | 609,387 | 504,834 | 523,552 | 191,458 | 6,292,362 |
| EXPENDITURES | | | | | | | | | | | | | | | |
| Certificated Salaries | 2,047,296 | - | 186,118 | 186,118 | 186,118 | 186,118 | 186,118 | 186,118 | 186,118 | 186,118 | 186,118 | 186,118 | 186,118 | - | 2,047,296 |
| Classified Salaries | 462,725 | 38,560 | 38,560 | 38,560 | 38,560 | 38,560 | 38,560 | 38,560 | 38,560 | 38,560 | 38,560 | 38,560 | 38,560 | - | 462,725 |
| Benefits | 734,391 | 11,179 | 65,746 | 65,746 | 65,746 | 65,746 | 65,746 | 65,746 | 65,746 | 65,746 | 65,746 | 65,746 | 65,746 | - | 734,391 |
| Books & Supplies | 525,368 | 4,711 | 43,781 | 117,770 | 70,662 | 70,662 | 43,781 | 29,001 | 29,001 | 29,001 | 29,001 | 29,001 | 29,001 | - | 525,368 |
| Services & Operations | 1,112,190 | 92,683 | 92,683 | 92,683 | 92,683 | 92,683 | 92,683 | 92,683 | 92,683 | 92,683 | 92,683 | 92,683 | 92,683 | - | 1,112,190 |
| Capital Outlay | 14,539 | 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 Outgo | 880,275 | 73,356 | 73,356 | 73,356 | 73,356 | 73,356 | 73,356 | 73,356 | 73,356 | 73,356 | 73,356 | 73,356 | 73,356 | - | 880,275 |
| TOTAL EXPENSES | 5,776,784 | 221,701 | 501,456 | 575,445 | 528,337 | 528,337 | 501,456 | 486,676 | 486,676 | 486,676 | 486,676 | 486,676 | 486,676 | - | 5,776,784 |
| OTHER CASH INFLOWS/OUTFLOWS | | | | | | | | | | | | | | | |
| Accounts Receivable (net change) | | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Net Change in Payables | | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Fixed Asset Acquisitions | | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other Inflows/(Outflows) | | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| NET INFLOWS/OUTFLOWS | | | | | | | | | | | | | | | |
| ENDING CASH BALANCE | | 1,256,863 | 1,110,283 | 1,129,325 | 1,164,857 | 1,095,836 | 1,072,178 | 1,149,371 | 1,120,079 | 1,321,095 | 1,443,806 | 1,461,964 | 1,498,841 | | |
| Days Cash On Hand | | 88 | 77 | 79 | 81 | 76 | 75 | 80 | 78 | 92 | 101 | 102 | 105 | | |