



Contra Costa School of Performing Arts

FY2024-25 July Budget



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



SUMMARY

This July Budget projects a budget deficit of (\$302,788).

This is an decrease of (\$377,153) from the Second Interim Budget projected surplus of \$74,366.

This will allow Contra Costa School of Performing Arts to end this fiscal year with a fund balance of (\$1,281,496), which is -22.8% of annual expenditures.

Reserve required by authorizer (4%) is not projected to be met in Yrs1-5.

Enrollment assumptions and their reasonableness have been determined by school management and the Board of Directors.

CASH FLOW

Operating cash flow is projected to remain positive throughout the next two fiscal years with \$0 balance reached in Yr3, as shown in the attached monthly cash flow schedule.

The lowest projected ending cash balance this coming fiscal year is \$225,457, which represents 15 days of operating costs on average.

The June 30 ending cash balance this coming fiscal year is projected to be \$307,113, which represents 20 days of average operating costs.

The FY2024-25 cash flow assumes the \$350,000 loan will not be taken.

The projected Days Cash on Hand for Years 1 -3 fails to meet bond covenant requirements.

This cash flow takes into account all currently projected impacts on cash flow at the time of this budget approval.

SIGNIFICANT CHANGES IN REVENUE (Total Change from Prior = decrease of (\$163,590), or -3.0% of prior revenues)

LCFF Entitlement: These "Local Control Funding Formula" revenues are the primary funding source for the school.

LCFF Entitlement projected revenues are \$106,562 higher than at Second Interim Budget due to a slight increase in LCFF funding rates.

Federal Revenues: This consists of Title I-IV (ESSA), Federal Special Education (IDEA), and Federal food programs (NSLP).

Federal Revenues are projected at \$112,716 higher than at Second Interim Budget primarily due to a projected increase in NSLP revenue.

Other State Revenues: These are the non-LCFF state revenues such as Lottery, ELOP, and one-time grants such as Arts & Music and Learning Recovery.

Other State Revenues are projected at (\$152,298) lower than at Second Interim Budget due to expected decreases in SpEd and NSLP revenue.

Other Local Revenues: This category is primarily fundraising revenue, but includes any non-LCFF local revenue sources.

Other Local Revenues are projected at (\$230,570) lower than at Second Interim Budget primarily due to updated grant and fundraising revenue projections.

SIGNIFICANT CHANGES IN EXPENSES (Total Change from Prior = increase of \$213,564, or 3.9% 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 \$105,622 higher than at Second Interim Budget, reflecting an additional 2% staffing increase across the board and new hires.

Books & Supplies: This category includes textbooks, computers, supplies, and other instructional and non-instructional materials and equipment.

Books & Supplies costs are projected at (\$24,090) lower than at Second Interim Budget to reflect cost-cutting effort assumptions provided by school management.

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 (\$94,205) lower than at Second Interim Budget to reflect cost-cutting effort assumptions provided by school management.

Depreciation, Capital Outlay, and Other Outgo: This category includes depreciation on fixed assets and interest on long-term debt.

These costs are projected at \$226,236 higher than at Second Interim Budget, reflecting updated depreciation and interest expense projections.

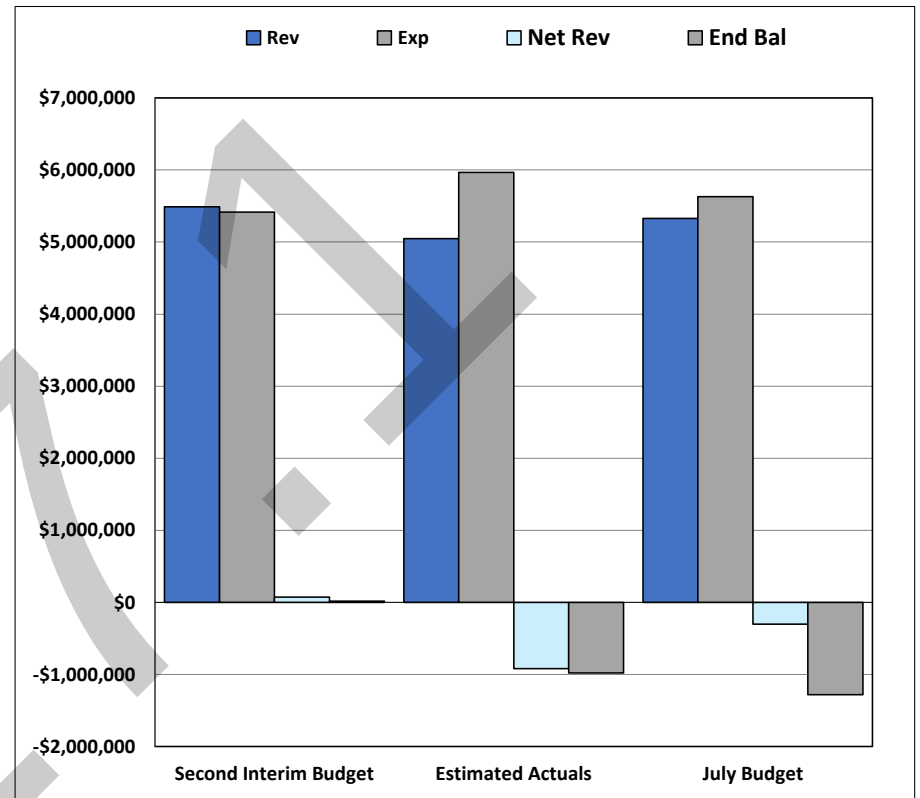
Contra Costa School of Performing Arts 2024-25 July Budget Enrollment and ADA Assumptions												
	2023-24		2024-25		2025-26		2026-27		2027-28		2028-29	
Total K-3	-	-	-	-	-	-	-	-	-	-	-	-
Total 4-6	64	59.37	65	60.40	75	69.70	85	78.99	95	88.28	105	97.58
Total 7-8	143	132.86	125	116.16	135	125.46	145	134.75	155	144.04	165	153.33
Total 9-12	143	130.96	160	148.69	165	153.33	170	157.98	175	162.63	180	167.27
TTL Enrollment/ADA	350	323.19	350	325.26	375	348.49	400	371.72	425	394.95	450	418.19
ADA Ratio (average):		92.34%		92.93%		92.93%		92.93%		92.93%		92.93%
Transitional Kinder	-		-	-	-	-	-	-	-	-	-	-
Kinder	-		-	-	-	-	-	-	-	-	-	-
Grade 1	-		-	-	-	-	-	-	-	-	-	-
Grade 2	-		-	-	-	-	-	-	-	-	-	-
Grade 3	-	-	-	-	-	-	-	-	-	-	-	-
Grade 4	-		-	-	-	-	-	-	-	-	-	-
Grade 5	-		-	-	-	-	-	-	-	-	-	-
Grade 6	64	59.37	65	60.40	75	69.70	85	78.99	95	88.28	105	97.58
Grade 7	53		-	-	-	-	-	-	-	-	-	-
Grade 8	90	132.86	125	116.16	135	125.46	145	134.75	155	144.04	165	153.33
Grade 9	34		160	148.69	165	153.33	170	157.98	175	162.63	180	167.27
Grade 10	40		-	-	-	-	-	-	-	-	-	-
Grade 11	27		-	-	-	-	-	-	-	-	-	-
Grade 12	42	130.96	-	-	-	-	-	-	-	-	-	-
Total			350	325.26	375	348.49	400	371.72	425	394.95	450	418.19

Enrollment assumptions provided by CCSPA Management and Board.

LCFF Unduplicated Calc:												
CALPADS Enrollment			350		375		400		425		450	
Unduplicated Count			167		177		177		177		177	
Unduplicated % (1-Year):			47.63%		47.24%		44.29%		41.68%		39.36%	

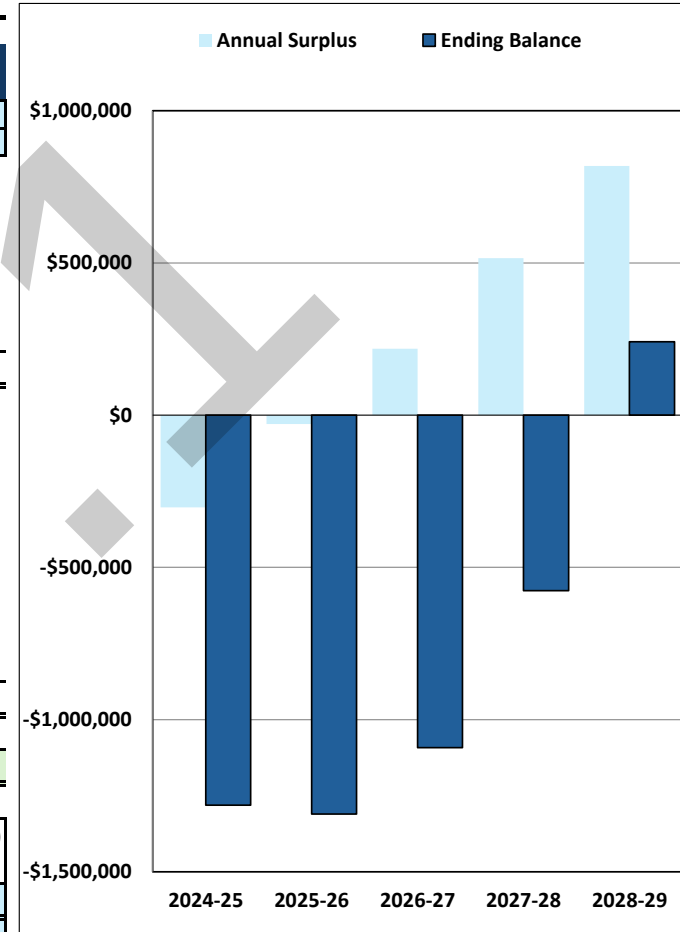
Contra Costa School of Performing Arts
2024-25 July Budget
BUDGET SUMMARY

	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	336,246	112,716
Other State Revenue	883,410	711,052	731,112	(152,298)
Other Local Revenue	494,005	166,736	263,435	(230,570)
TTL Revenues	\$ 5,490,402	\$ 5,046,193	\$ 5,326,812	\$ (163,590)
Expenditures:				
Certificated Salaries	\$ 1,859,520	\$ 1,862,553	\$ 2,025,791	\$ 166,271
Non-Certificated Salaries	470,380	464,666	401,260	(69,120)
Benefits	676,989	682,171	685,461	8,472
Books/Supplies/Materials	476,826	588,544	452,736	(24,090)
Services/Operations	1,239,067	1,477,535	1,144,862	(94,205)
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	\$ 5,629,600	\$ 213,564
Net Revenues	\$ 74,366	\$ (921,024)	\$ (302,788)	\$ (377,153)
Beginning Balance July 1	\$ (57,684)	\$ (57,684)	\$ (978,708)	
Ending Balance June 30	\$ 16,682	\$ (978,708)	\$ (1,281,496)	
Ending Balance as % of Exp:	0.3%	-16.4%	-22.8%	



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	425	450
Projected P-2 ADA:	325.26	348.49	371.72	394.95	418.19
Revenues:					
General Purpose Entitlement	3,996,019	4,380,239	4,813,142	5,268,802	5,748,771
Federal Revenue	336,246	368,224	402,710	421,669	440,619
Other State Revenue	731,112	793,215	868,403	937,906	1,009,490
Other Local Revenue	263,435	241,435	241,435	241,435	241,435
TTL Revenues	5,326,812	5,783,113	6,325,690	6,869,812	7,440,314
Expenditures:					
Certificated Salaries	2,025,791	2,092,421	2,200,384	2,310,506	2,422,830
Non-Certificated Salaries	401,260	409,285	452,471	461,520	505,751
Benefits	685,461	731,017	789,364	848,241	910,837
Books/Supplies/Materials	452,736	490,896	532,372	548,769	564,925
Services/Operations	1,144,862	1,181,330	1,238,069	1,290,664	1,344,878
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	5,629,600	5,812,063	6,107,474	6,354,514	6,622,036
Net Revenues	(302,788)	(28,950)	218,216	515,298	818,279
Beginning Fund Balance	(978,708)	(1,281,496)	(1,310,446)	(1,092,230)	(576,931)
Net Revenues	(302,788)	(28,950)	218,216	515,298	818,279
ENDING BALANCE	(1,281,496)	(1,310,446)	(1,092,230)	(576,931)	241,347
ENDING BALANCE (% of Outgo)	-22.8%	-22.5%	-17.9%	-9.1%	3.6%



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

Budget Detail & Prior Budget Comparison

Description	Second Interim Budget	YTD Actuals	24-25 July Budget	Budget Change	Comments
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	50,450	6,120	
8182 SpEd - Discretionary Grants	-	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	336,246	112,716	
Other State Revenue					
8311 AB602 State SpEd Revenue	374,572	279,973	320,311	(54,261)	
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	731,112	(152,298)	
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	122,000	22,000	
TTL Other Local Revenue	494,005	166,736	263,435	(230,570)	
TTL REVENUES	5,490,402	5,046,193	5,326,812	(163,590)	
EXPENDITURES					
1000 - Certificated Salaries					
1100 Teacher Compensation	1,382,165	1,382,165	1,609,365	227,200	
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	269,612	31,392	
1900 Other Certificated Salaries	73,274	73,274	-	(73,274)	
TTL Certificated Salaries	1,859,520	1,862,553	2,025,791	166,271	
2000 - Non - Certificated Salaries					
2100 Instructional Aides	110,875	110,874	158,646	47,771	
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	10,850	(115,939)	
TTL Non - Certificated Salaries	470,380	464,666	401,260	(69,120)	
3000 - Employee Benefits					
3101 STRS Certificated	355,168	355,168	386,926	31,758	
3212 Voluntary Retirement Classified	-	3,792	-	-	
3301 OASDI/Medicare (CERT)	62,947	62,947	29,374	(33,573)	
3302 OASDI/Medicare (CLASS)	-	-	30,696	30,696	
3401 Health Care Certificated	158,653	158,653	159,936	1,283	
3402 Health Care Classified	53,179	53,178	29,988	(23,191)	
3501 Unemployment Insurance Certificated	11,650	11,649	10,129	(1,521)	
3502 Unemployment Insurance Classified	-	-	2,006	2,006	
3601 Workers' Comp Certificated	27,893	27,892	30,387	2,494	
3602 Workers' Comp Classified	7,056	7,055	6,019	(1,037)	
3902 Other Benefits Class	444	-	-	(444)	
3990 PY Benefit Adjustments	-	1,834	-	-	
TTL Employee Benefits	676,989	682,171	685,461	8,472	

4000 - Books/Supplies/Materials				
4300 Textbooks & Core Curriculum	110,000	108,565	14,523	(95,478)
4305 Athletic Equipment	-	-	-	-
4310 Materials & Supplies	-	-	7,690	7,690
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	452,736	(24,090)
5000 - Services & Operations				
5100 Subagreements for Services	140,000	100,000	12,126	(127,874)
5200 Travel & Conferences	19,119	20,000	-	(19,119)
5300 Dues & Memberships	45,039	45,039	36,460	(8,579)
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	200,000	5,845
5520 Janitorial Services	-	2,616	-	-
5535 Custodial, Janitorial, Gardening Services	82,000	93,301	81,120	(880)
5610 Facility Rents & Leases	14,750	181,779	165,000	150,250
5615 Other Space Rental	45,000	44,360	3,834	(41,166)
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	67,369	(39,892)
5810 Legal	45,000	50,800	30,000	(15,000)
5820 Audit & CPA	7,500	10,675	11,675	4,175
5825 DMS Business Services	161,967	148,863	151,814	(10,153)
5835 Field Trips	13,445	13,888	-	(13,445)
5836 Fundraising Expenses	4,000	2,402	-	(4,000)
5840 Advertising & Recruitment	25,000	30,000	10,000	(15,000)
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	5,000	(3,000)
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	1,144,862	(94,205)
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	5,629,600	213,564
Revenues less Expenditures	74,366	(921,024)	(302,788)	(377,153)
Beginning Fund Balance	(57,684)	(57,684)	(978,708)	
Net Revenues	74,366	(921,024)	(302,788)	
ENDING BALANCE	16,682	(978,708)	(1,281,496)	
ENDING BALANCE AS % OF OUTGO	0.3%		-22.8%	

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	477,169	601,733	558,137	520,327	398,456	315,028	311,672	225,457	340,761	380,127	335,431		
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	272,165	68,041	-	-	68,041	-	-	68,041	-	-	68,041	-	-	-	-
State Special Education	320,311	16,016	16,016	28,828	28,828	28,828	28,828	28,828	26,693	26,693	26,693	26,693	26,693	10,677	320,311
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	263,435	21,953	21,953	21,953	21,953	21,953	21,953	21,953	21,953	21,953	21,953	21,953	21,953	-	263,435
TOTAL REVENUES	5,326,812	252,652	304,728	506,278	472,065	388,003	404,175	472,065	389,206	590,726	514,787	430,725	447,104	154,299	5,054,647
EXPENDITURES															
Certificated Salaries	2,025,791	-	184,163	184,163	184,163	184,163	184,163	184,163	184,163	184,163	184,163	184,163	184,163	-	2,025,791
Classified Salaries	401,260	33,438	33,438	33,438	33,438	33,438	33,438	33,438	33,438	33,438	33,438	33,438	33,438	-	401,260
Benefits	685,461	9,444	61,456	61,456	61,456	61,456	61,456	61,456	61,456	61,456	61,456	61,456	61,456	-	685,461
Books & Supplies	452,736	4,000	37,728	100,000	60,000	60,000	37,728	25,547	25,547	25,547	25,547	25,547	25,547	-	452,736
Services & Operations	1,144,862	95,405	95,405	95,405	95,405	95,405	95,405	95,405	95,405	95,405	95,405	95,405	95,405	-	1,144,862
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	5,629,600	218,911	488,815	551,087	511,087	511,087	488,815	476,633	476,633	476,633	476,633	476,633	476,633	-	5,629,600
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)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
NET INFLOWS/OUTFLOWS		157,925	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		477,169	601,733	558,137	520,327	398,456	315,028	311,672	225,457	340,761	380,127	335,431	307,113		
Days Cash On Hand		31	39	36	34	26	20	20	15	22	25	22	20		

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		307,113	503,011	326,833	303,514	288,900	182,230	117,036	139,780	68,322	212,778	277,861	250,888		
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	368,224	92,056	-	-	92,056	-	-	92,056	-	-	92,056	-	-	-	368,224
Other Federal Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State Special Education	793,215	39,661	39,661	71,389	71,389	71,389	71,389	71,389	66,101	66,101	66,101	66,101	66,101	26,441	793,215
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	5,783,113	274,829	328,634	549,015	514,348	422,292	439,619	514,348	420,147	636,061	556,688	464,632	482,180	180,321	5,783,113
EXPENDITURES															
Certificated Salaries	2,092,421	-	190,220	190,220	190,220	190,220	190,220	190,220	190,220	190,220	190,220	190,220	190,220	-	2,092,421
Classified Salaries	409,285	34,107	34,107	34,107	34,107	34,107	34,107	34,107	34,107	34,107	34,107	34,107	34,107	-	409,285
Benefits	731,017	10,071	65,540	65,540	65,540	65,540	65,540	65,540	65,540	65,540	65,540	65,540	65,540	-	731,017
Books & Supplies	490,896	4,337	40,908	108,429	65,057	65,057	40,908	27,700	27,700	27,700	27,700	27,700	27,700	-	490,896
Services & Operations	1,181,330	98,444	98,444	98,444	98,444	98,444	98,444	98,444	98,444	98,444	98,444	98,444	98,444	-	1,181,330
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	5,812,063	222,553	504,813	572,333	528,962	528,962	504,813	491,605	491,605	491,605	491,605	491,605	491,605	-	5,812,063
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		503,011	326,833	303,514	288,900	182,230	117,036	139,780	68,322	212,778	277,861	250,888	241,464		
Days Cash On Hand		33	21	20	19	12	8	9	4	14	18	16	16		

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		241,464	312,848	139,548	134,586	142,168	49,071	646	48,741	(6,099)	169,368	262,656	255,265		
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	402,710	100,678	-	-	100,678	-	-	100,678	-	-	100,678	-	-	-	402,710
Other Federal Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State Special Education	868,403	43,420	43,420	78,156	78,156	78,156	78,156	78,156	72,367	72,367	72,367	72,367	72,367	28,947	868,403
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	6,325,690	302,409	357,317	598,881	564,388	463,710	482,192	564,388	461,453	691,760	609,581	508,903	527,621	193,086	6,325,690
EXPENDITURES															
Certificated Salaries	2,200,384	-	200,035	200,035	200,035	200,035	200,035	200,035	200,035	200,035	200,035	200,035	200,035	-	2,200,384
Classified Salaries	452,471	37,706	37,706	37,706	37,706	37,706	37,706	37,706	37,706	37,706	37,706	37,706	37,706	-	452,471
Benefits	789,364	10,875	70,772	70,772	70,772	70,772	70,772	70,772	70,772	70,772	70,772	70,772	70,772	-	789,364
Books & Supplies	532,372	4,704	44,364	117,590	70,554	70,554	44,364	30,040	30,040	30,040	30,040	30,040	30,040	-	532,372
Services & Operations	1,238,069	103,172	103,172	103,172	103,172	103,172	103,172	103,172	103,172	103,172	103,172	103,172	103,172	-	1,238,069
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	6,107,474	231,025	530,617	603,843	556,807	556,807	530,617	516,293	516,293	516,293	516,293	516,293	516,293	-	6,107,474
OTHER CASH INFLOWS/OUTFLOWS															
Accounts Receivable (net change)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Change in Payables		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fixed Asset Acquisitions		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Inflows/(Outflows)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
NET INFLOWS/OUTFLOWS		-	-	-	-	-	-	-	-	-	-	-	-	-	-
ENDING CASH BALANCE		312,848	139,548	134,586	142,168	49,071	646	48,741	(6,099)	169,368	262,656	255,265	266,593		
Days Cash On Hand		20	9	9	9	3	0	3	(0)	11	17	17	17		