



D.C.P. Alum Rock Middle School, El Camino Middle School,  
El Primero High School, and D.C.P. Central Office

FY24-25 Financial Report as of March 31, 2025

# FY25 Forecast Highlights

- ❑ Beginning fund balances now reflect the audit totals by site.
- ❑ Employee Retention Credit Payment received for net of \$2.34MM of which \$1.28MM booked in March to revenue at Central Office- but not to individual sites. The other \$1.06MM will be booked in April (currently in Central Office Cash flow.) The split to sites will occur prior to year-end.
- ❑ Cash currently projected to end in the positive by \$2.44MM on 6/30/25.
- ❑ Cash position **reflects ARHS negative cash of \$450.6k**. Cash includes an \$850k cash contribution from the Foundation that occurred in December and a \$1.1MM transfer of cash from the Foundation in July related to a Prior Year forbearance. The additional \$600k scheduled by June was removed from the cash flow due to the receipt of the ERC revenues.
- ❑ The total of cash transferred from the foundation will be \$1.95MM within the current fiscal year.
- ❑ There is currently \$801,777.79 cash in the Heritage foundation accounts, not including the Bond Reserve account.
- ❑ Aging amounts currently at \$41k.
- ❑ A DTO payout was assumed in June. This totals approximately \$370k across all sites.

# FY25 Forecast Highlights

- ❑ Updated Subsequent Fiscal Years to reflect the close. Added additional estimated close-out expenses in subsequent year.
- ❑ Overall projected revenues have increased from February close by \$1.99MM primarily due to the ERC credit and added ADA. An additional \$1.06MM will be added in April for the ERC credit.
- ❑ Overall projected Expenses have increased from February close by \$184.7k based primarily on actual run rates.

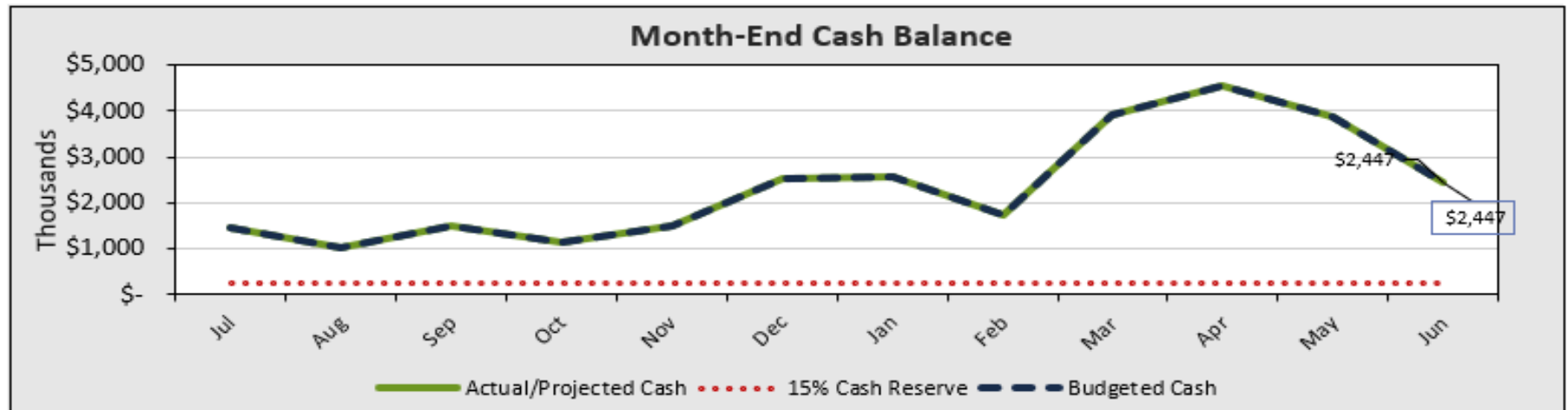
# FY24-25 Forecast Highlights as of Mar 31st

Downtown College Prep Forecasted Summaries as of March 31, 2025

	DCP Alum Rock Middle School	DCP Alum Rock High School	DCP El Camino Middle School	DCP El Primero High School	DCP Combined School Group	DCP Central Office	DCP Eliminations	DCP Combined
<i>Enrollment/ Average Daily Attendance FY23-24</i>	257/237.25		241/217.33	462/417.20		N/A		960/871.78
<i>Budgeted Enrollment/ Average Daily Attendance FY24-25</i>	221/201.11		231/212.52	525/472.50		N/A		977/886.13
<i>FTE 23-24/ FTE 24-25</i>	31.4/24.51		31.3/ 19.12	52.9/54.20		17.5/8.63		133.10/106.46
<i>Current Enrollment Actuals as of 2.28.25</i>	200/189.5		233/212.50	504/456.30				937/858.30
<i>Revenue</i>	\$ 4,041,456	\$ (4,956)	\$ 4,389,875	\$ 8,677,634	\$ 17,108,965	\$ 3,393,037	\$ (1,710,897)	\$ 18,786,150
<i>Expenses</i>	5,634,168	115,644	6,026,811	10,865,910	22,526,889	2,168,154	(1,710,897)	\$ 23,099,791
<i>Surplus/Deficit</i>	(1,592,712)	\$ (120,600)	(1,636,936)	(2,188,276)	(5,417,924)	1,224,883		\$ (4,313,641)
<i>Beginning Fund Balance per Final Audit by Site</i>	4,928,731	(247,472)	4,267,289	4,049,109	13,245,129	(4,532,732)	128,137	\$ 8,593,062
<i>Ending Fund Balance</i>	\$ 3,336,019	\$ (368,072)	\$ 2,630,353	\$ 1,860,833	\$ 7,827,205	\$ (3,307,849)		\$ 4,151,284
<i>Projected Opening Cash Balance</i>	\$ 2,679,359	\$ (282,886)	\$ 2,061,023	\$ 3,549,347	\$ 8,289,729	\$ (7,134,258)		\$ 872,585
<i>Projected Ending Cash Balance @ 6/30/25- No FB</i>	\$ 2,791,591	\$ (443,895)	\$ 897,272	\$ 2,439,673	\$ 6,128,536	\$ (3,238,061)		\$ 2,446,580
<i>Base Rent Coverage Ratio (1.10x Required)</i>	-0.221	N/A	-0.53	-0.44	-0.39			
<i>Avg Daily Cash On Hand (45 req) @ 6/30/25 No FB</i>	181	N/A	54	82	99	N/A		

# Organizational Cash Outlook

- Cash is projected to end at \$2.45MM Org-wide on 6/30.
- Cash on hand as of March 31st Close was \$3.93MM of which \$273.2k is restricted for Scholarships and site-based activity accounts which is a net of **\$1.46MM** cash available for Operating activities.



# Org-Wide Cash Flow Projection FY24-25

	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Year-End Accruals	Annual Forecast
Central Office	3,435	31,055	412,688	19,532	154,511	472,118	194,254	90,613	1,521,150	139,898	139,898	139,897	73,987	3,393,036
ARMS	180,006	366,286	928,364	(157,604)	719,469	849,724	526,991	(28,807)	43,729	229,804	18,688	146,095	218,711	4,041,456
ARHS (Closed)	2	1	1	(5,467)	1	1	(4)	508	(2)	1	1	1		(4,956)
ECMS	207,352	286,624	277,624	64,112	69,893	426,406	415,458	225,738	578,606	425,721	288,566	450,640	673,136	4,389,875
EPHS	355,969	437,562	1,035,104	(41,974)	572,719	863,879	615,770	405,820	1,394,396	712,324	817,078	673,733	835,254	8,677,634
<b>Revenue Totals</b>	<b>746,764</b>	<b>1,121,527</b>	<b>2,653,780</b>	<b>(121,400)</b>	<b>1,516,593</b>	<b>2,612,127</b>	<b>1,752,469</b>	<b>693,873</b>	<b>3,537,879</b>	<b>1,507,748</b>	<b>1,264,231</b>	<b>1,410,366</b>	<b>1,801,087</b>	<b>20,497,044</b>
Central Office	380,570	234,323	306,892	352,165	232,794	251,259	246,901	295,681	(45,832)	165,108	165,108	(416,815)	0	2,168,154
ARMS	264,112	376,618	638,962	463,492	521,056	509,288	492,639	225,179	245,166	470,374	468,943	750,779	207,560	5,634,168
ARHS (Closed)	50,401	22,065	17,234	12,450	19,053	16,027	25,711	(24,980)	(22,347)	-	-	-	-	115,614
ECMS	215,817	277,668	779,899	479,470	477,521	431,518	435,738	378,971	667,993	512,034	511,928	712,443	145,811	6,026,811
EPHS	366,167	574,351	1,011,495	918,095	758,953	763,124	699,716	576,959	1,400,077	853,846	853,617	1,620,026	469,481	10,865,910
<b>Expense Totals</b>	<b>1,277,067</b>	<b>1,485,026</b>	<b>2,754,483</b>	<b>2,225,672</b>	<b>2,009,377</b>	<b>1,971,217</b>	<b>1,900,705</b>	<b>1,451,810</b>	<b>2,245,057</b>	<b>2,001,362</b>	<b>1,999,596</b>	<b>2,666,434</b>	<b>822,853</b>	<b>24,810,657</b>
<b>Net</b>	<b>(530,303)</b>	<b>(363,499)</b>	<b>(100,702)</b>	<b>(2,347,072)</b>	<b>(492,784)</b>	<b>640,910</b>	<b>(148,236)</b>	<b>(757,937)</b>	<b>1,292,822</b>	<b>(493,613)</b>	<b>(735,365)</b>	<b>(1,256,068)</b>	<b>978,234</b>	<b>(4,313,613)</b>
Beginning Cash	872,585													
Adjustments to Cash (AR's/ A/P's ; Due to/ From; Deferred Rev.; Deprec. etc.)	1,121,800	(71,623)	564,653	1,973,580	863,091	404,789	163,362	(63,519)	909,067	1,121,213	40,379	(160,950)		
<b>Ending Cash</b>	<b>1,464,082</b>	<b>1,028,960</b>	<b>1,492,911</b>	<b>1,119,419</b>	<b>1,489,726</b>	<b>2,535,425</b>	<b>2,550,551</b>	<b>1,729,095</b>	<b>3,930,985</b>	<b>4,558,584</b>	<b>3,863,598</b>	<b>2,446,580</b>		

# Org-Wide Cash Flow Projection FY26-27

	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26	Year-End Accruals	Annual Forecast
Central Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ARMS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ARHS (Closed)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ECMS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
EPHS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Revenue Totals</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Central Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ARMS	46,261	46,261	46,261	-	-	-	-	-	-	-	-	-	-	138,783
ARHS (Closed)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ECMS	46,261	46,261	46,261	-	-	-	-	-	-	-	-	-	-	138,783
EPHS	46,261	46,261	46,261	-	-	-	-	-	-	-	-	-	-	138,783
<b>Expense Totals</b>	138,783	138,783	138,783	-	-	-	-	-	-	-	-	-	-	416,350
<b>Net</b>	(138,783)	(138,783)	(138,783)	-	-	-	-	-	-	-	-	-	-	(416,350)
Beginning Cash	2,446,580													
CO-Adjustments to Cash (AR's/ A/P's ; Due to/ From; Deferred Rev.; Deprec. etc.)	-		-	-	-	-	73,985	-	-	-	-	-		
ARMS-Adjustments to Cash (AR's/ A/P's ; Due to/ From; Deferred Rev.; Deprec. etc.)	(272,688)	-	202,588	-	-	5,823	75,429	-	-	-	-	-		
ECMS-Adjustments to Cash (AR's/ A/P's ; Due to/ From; Deferred Rev.; Deprec. etc.)	24,343	-	357,038	-	73,174	25,565	47,205							
EPHS-Adjustments to Cash (AR's/ A/P's ; Due to/ From; Deferred Rev.; Deprec. etc.)	56,604	-	39,947	-	144,168	61,238	63,815							
<b>Ending Cash</b>	<b>2,116,056</b>	<b>1,977,273</b>	<b>2,438,062</b>	<b>2,438,062</b>	<b>2,655,404</b>	<b>2,748,030</b>	<b>3,008,464</b>	<b>3,008,464</b>	<b>3,008,464</b>	<b>3,008,464</b>	<b>3,008,464</b>	<b>3,008,464</b>		
Payables + LCFF July + Child Nutrition			Other State- ie- ELOP, ASES		SB 740 final 25%- None for ARMS	Lottery Q4	All Remaining							

# FY25-26 Pro-Forma Closing Budget

Line Item	Total	Notes	ARMS	ECMS	EPHS
Custodial	\$ 15,000.00	Building Clean up; File & Storage	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
Audit	\$ 90,200.00	Based on Quote for Closeout Audit	\$ 30,066.67	\$ 30,066.67	\$ 30,066.67
Legal	\$ 50,000.00	Retainer	\$ 16,666.67	\$ 16,666.67	\$ 16,666.67
Closing Agent Costs	\$ 56,150.00	Will be decided by board in March or April	\$ 18,716.67	\$ 18,716.67	\$ 18,716.67
Security Costs	\$ 50,000.00	Added per Bondholder request	\$ 16,666.67	\$ 16,666.67	\$ 16,666.67
Insurance	\$ 60,000.00	Based on Quote for Closeout	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00
CI Costs	\$ 95,000.00	Includes support after 6/30 and through the final audit.	\$ 31,666.67	\$ 31,666.67	\$ 31,666.67
Totals	\$ 416,350.00		\$ 138,783.33	\$ 138,783.33	\$ 138,783.33



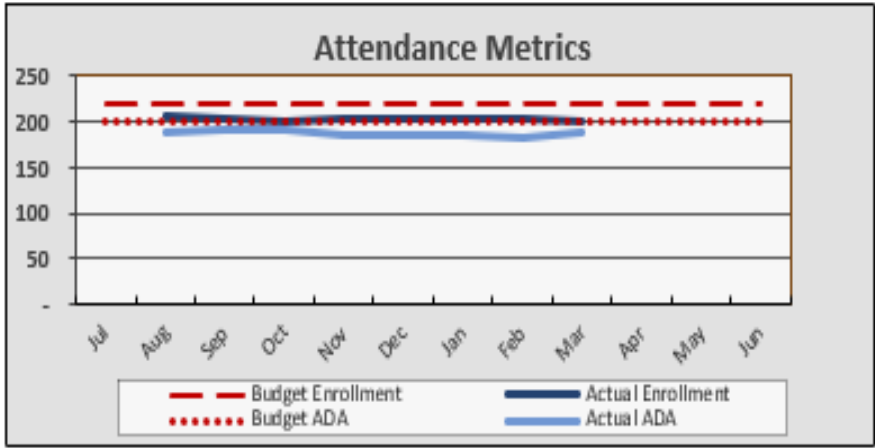
# ALUM ROCK MIDDLE SCHOOL

Monthly Financial Presentation – as of Mar 2025 Close



# Alum Rock M.S. – Attendance Data and Metrics

<i>Enrollment &amp; Per Pupil Data</i>		
	<u>Forecast</u>	<u>Budget</u>
<i>Average Enrollment</i>	200	221
<i>ADA</i>	189.50	201.11
<i>Attendance Rate</i>	94.8%	91.0%
<i>Unduplicated %</i>	80.9%	79.9%
<i>Revenue per ADA</i>	\$21,327	\$19,801
<i>Expenses per ADA</i>	\$29,732	\$25,700



ADA is based on current enrollment and actual ADA as of 3/31 of 189.50- Down 11.61 from budget.

# ALUM ROCK MIDDLE SCHOOL – Revenue

## Revenue

Year-to-Date		
Actual	Budget	Fav/(Unf)
State Aid-Rev Limit	\$ 2,701,536	\$ 2,066,491
Federal Revenue	347,124	189,892
Other State Revenue	376,710	510,594
Other Local Revenue	2,788	5,250
<b>Total Revenue</b>	<b>\$ 3,428,158</b>	<b>\$ 2,772,227</b>

Annual/Full Year		
FY24-25 Forecast	FY24-25 Budget	Fav/(Unf)
\$ 2,617,349	\$ 2,758,225	\$ (140,876)
464,287	259,480	204,806
955,282	957,467	(2,185)
4,538	7,000	(2,463)
<b>\$ 4,041,456</b>	<b>\$ 3,982,173</b>	<b>\$ 59,283</b>

- ❑ **State- Aid Revenue: \$2.62MM (Projected decrease of \$140.9k)-** Mainly due to ADA decrease of 11.61 compared to approved budget.
- ❑ **Federal Revenue: \$464.3k (Projected increase of \$204.8k)-** Due primarily to Prior Year Title monies not accrued per latest report.
- ❑ **Other State Revenue: \$955.3k (Projected decrease of \$2.2k)-** Due to lower ADA.
- ❑ **Other Local Revenue: \$4.5k (Projected decrease of \$2.5k) –** Based on current run rates.

# ALUM ROCK MIDDLE SCHOOL – Expenses

## Expenses

Year-to-Date		
Actual	Budget	Fav/(Unf)
Certificated Salaries	\$ 940,232	\$ 1,093,394 \$ 153,162
Classified Salaries	437,294	301,891 (135,404)
Benefits	317,817	532,333 214,516
Books and Supplies	207,432	173,230 (34,202)
Subagreement Services	502,811	286,444 (216,367)
Operations	87,875	114,023 26,148
Facilities	723,206	863,702 140,495
Professional Services	463,011	402,256 (60,755)
Depreciation	56,833	61,500 4,667
Interest	-	- -
<b>Total Expenses</b>	<b>\$ 3,736,512</b>	<b>\$ 3,828,773 \$ 92,261</b>

Annual/Full Year		
FY24-25 Forecast	FY24-25 Budget	Fav/(Unf)
\$ 1,420,204	\$ 1,496,386	\$ 76,182
569,214	412,779	(156,434)
747,933	719,436	(28,497)
256,907	221,493	(35,414)
668,989	401,664	(267,325)
89,417	152,140	62,722
1,266,220	1,151,602	(114,618)
539,507	530,992	(8,515)
75,778	82,000	6,222
-	-	-
<b>\$ 5,634,168</b>	<b>\$ 5,168,492</b>	<b>\$ (465,676)</b>

Note: Variance explanation(s) on next slide

# ALUM ROCK MIDDLE SCHOOL- Expenses

- ❑ **Certificated Salaries: \$1.42MM- (Projected savings of \$76.2k)**-Primarily due to a reclass of positions that were being recorded at the wrong site.
- ❑ **Classified Salaries: \$569.2K- (Projected increase of \$156.4k)**-Primarily due to an added 1.0 required Paraprofessional position and added DTO Payouts as well as some payroll reclasses for positions at the wrong site.
- ❑ **Benefits: \$747.9k- (Projected increase of \$28.5k)**- Based on current run rate actuals.
- ❑ **Non-Personnel Expenses: \$2.897MM- (Projected increase of \$356.9k)**- Increase based on current run rates specifically Supplies, Software, Service Agreements, and Maintenance are above projection. These lines will continue to be closely monitored.

# ALUM ROCK MIDDLE SCHOOL – Fund Balance

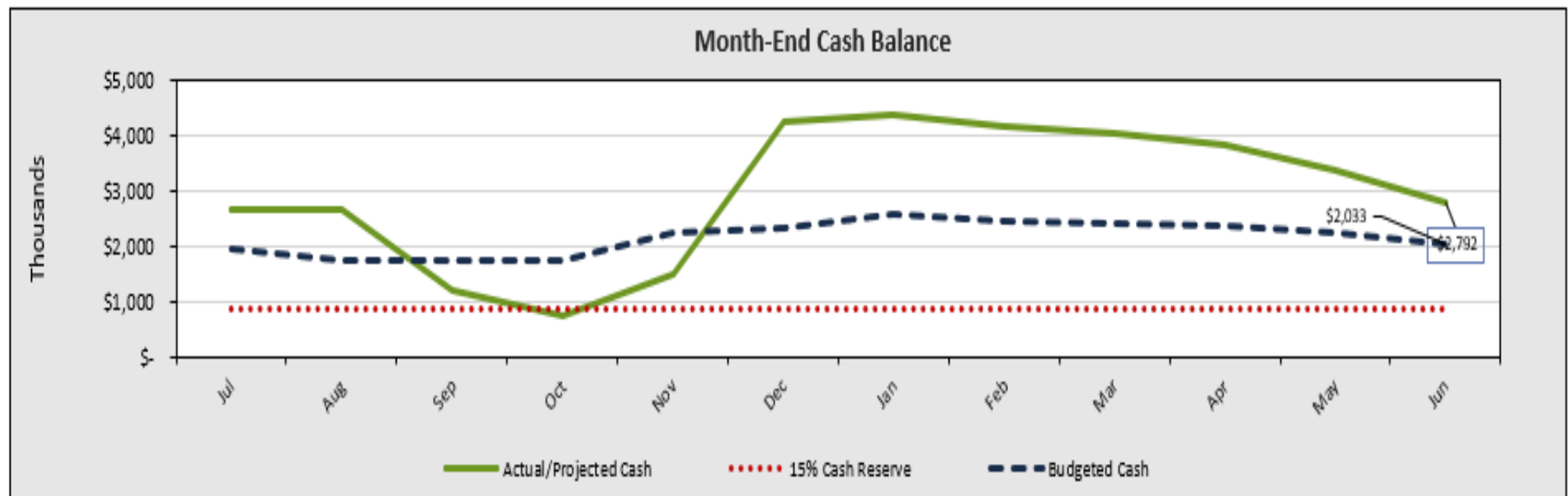
- Deficit of \$1.59MM forecasted at year-end.
- Net assets projected to end positively at 59.2%.
- Represents \$238.2k savings from prior month due primarily to higher ADA and increased Fed Revenues and some position reclasses.

	Year-to-Date		
	Actual	Budget	Fav/(Unf)
Total Surplus(Deficit)	\$ (308,354)	\$ (1,056,546)	\$ 748,192
Beginning Fund Balance	<u>6,707,332</u>	<u>6,707,332</u>	
Ending Fund Balance	<u>\$ 6,398,977</u>	<u>\$ 5,650,785</u>	
As a % of Annual Expenses	113.6%	109.3%	

	Annual/Full Year		
	FY24-25 Forecast	FY24-25 Budget	Fav/(Unf)
Total Surplus(Deficit)	\$ (1,592,712)	\$ (1,186,319)	\$ (406,393)
Beginning Fund Balance	<u>4,928,731</u>	<u>6,707,332</u>	
Ending Fund Balance	<u>\$ 3,336,019</u>	<u>\$ 5,521,013</u>	
As a % of Annual Expenses	59.2%	106.8%	

# ALUM ROCK MIDDLE SCHOOL- Cash Balance

- ❑ Cash projected at year-end at \$2.79MM which is 181 Days Cash On Hand.
- ❑ Current Cash Ended at \$4.04MM on March 31st. Note that there was an intercompany cash true-up in December which resulted in increased cash at this site.



# EL CAMINO MIDDLE SCHOOL

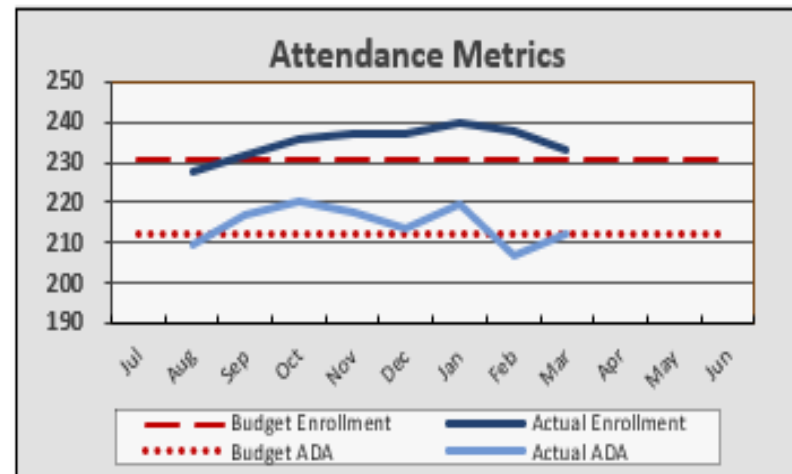
Monthly Financial Presentation – as of March 2025 Close





## EL CAMINO MIDDLE SCHOOL – Attendance Data and Metrics

<i>Enrollment &amp; Per Pupil Data</i>		
	<i><u>Forecast</u></i>	<i><u>Budget</u></i>
<i>Average Enrollment</i>	233	231
<i>ADA</i>	212.50	212.52
<i>Attendance Rate</i>	91.2%	92.0%
<i>Unduplicated %</i>	88.2%	88.0%
<i>Revenue per ADA</i>	\$20,658	\$18,891
<i>Expenses per ADA</i>	\$28,361	\$23,469



ADA is based on current enrollment and actual ADA as of 03/31 at 212.50- a decrease of 0.02 ADA from budget.

# EL CAMINO MIDDLE SCHOOL – Revenue

## Revenue

Year-to-Date		
Actual	Budget	Fav/(Unf)
State Aid-Rev Limit	\$ 1,924,828	\$ 1,856,209 \$ 68,619
Federal Revenue	192,843	273,416 (80,574)
Other State Revenue	428,100	532,863 (104,763)
Other Local Revenue	6,040	23,016 (16,976)
<b>Total Revenue</b>	<b>\$ 2,551,811</b>	<b>\$ 2,685,504 \$ (133,693)</b>

Annual/Full Year		
FY24-25 Forecast	FY24-25 Budget	Fav/(Unf)
\$ 2,586,488	\$ 2,584,980	\$ 1,508
371,457	375,448	(3,991)
1,418,218	1,023,535	394,683
13,712	30,688	(16,976)
<b>\$ 4,389,875</b>	<b>\$ 4,014,651</b>	<b>\$ 375,224</b>

- ❑ **State- Aid Revenue: \$2.59MM (Projected increase of \$1.5k)-** No significant difference.
- ❑ **Federal Revenue: \$371.5k (Projected decrease of \$4k)-** primarily due lower than projected child nutrition revenue to date.
- ❑ **Other State Revenue: \$1.42MM (Projected increase of \$394.7k)-** due to recognition of \$270k in ELOP Prior Year Carry-over and SpEd Prior-Year revenues not budgeted.
- ❑ **Other Local Revenue: \$13.7k (Projected decrease of \$16.98k) –** based on current run rates.

# EL CAMINO MIDDLE SCHOOL – Expenses

## Expenses

Year-to-Date		
Actual	Budget	Fav/(Unf)
Certificated Salaries	\$ 789,208	\$ 925,195 \$ 135,986
Classified Salaries	417,517	227,779 (189,738)
Benefits	303,164	389,555 86,392
Books and Supplies	118,255	236,045 117,790
Subagreement Services	1,077,578	313,970 (763,608)
Operations	74,824	169,243 94,419
Facilities	975,406	944,542 (30,864)
Professional Services	349,939	448,618 98,679
Depreciation	38,704	48,758 10,053
Interest	-	- -
<b>Total Expenses</b>	<b>\$ 4,144,595</b>	<b>\$ 3,703,705 \$ (440,890)</b>

Annual/Full Year		
FY24-25 Forecast	FY24-25 Budget	Fav/(Unf)
\$ 1,191,432	\$ 1,258,611	\$ 67,179
563,055	308,602	(254,453)
628,199	524,644	(103,556)
227,971	305,301	77,330
1,384,910	440,303	(944,607)
95,343	225,760	130,417
1,299,255	1,259,389	(39,866)
585,042	599,983	14,941
51,604	65,010	13,406
-	-	-
<b>\$ 6,026,811</b>	<b>\$ 4,987,603</b>	<b>\$ (1,039,208)</b>

Note: Variance explanation(s) on next slide

# EL CAMINO MIDDLE SCHOOL- Expenses

- ❑ **Certificated Salaries: \$1.19MM- (Projected savings of \$2.9k)**-Primarily due to reclass of some positions at the wrong site.
- ❑ **Classified Salaries: \$563.1K- (Projected increase of \$254.5k)**-Due to adding 5.0 FTE's due to legal SpEd requirements as well as added DTO payouts and some position reclasses.
- ❑ **Benefits: \$628.2k- (Projected increase of \$103.6k)**- Primarily based on increased positions.
- ❑ **Non-Personnel Expenses: \$3.64MM- (Projected increase of \$748.4k)**- Increase primarily due to Service Agreements- After School Provider for ELOP and increased services due to slightly higher ADA partially offset by revenue increase.

# EL CAMINO MIDDLE SCHOOL – Fund Balance

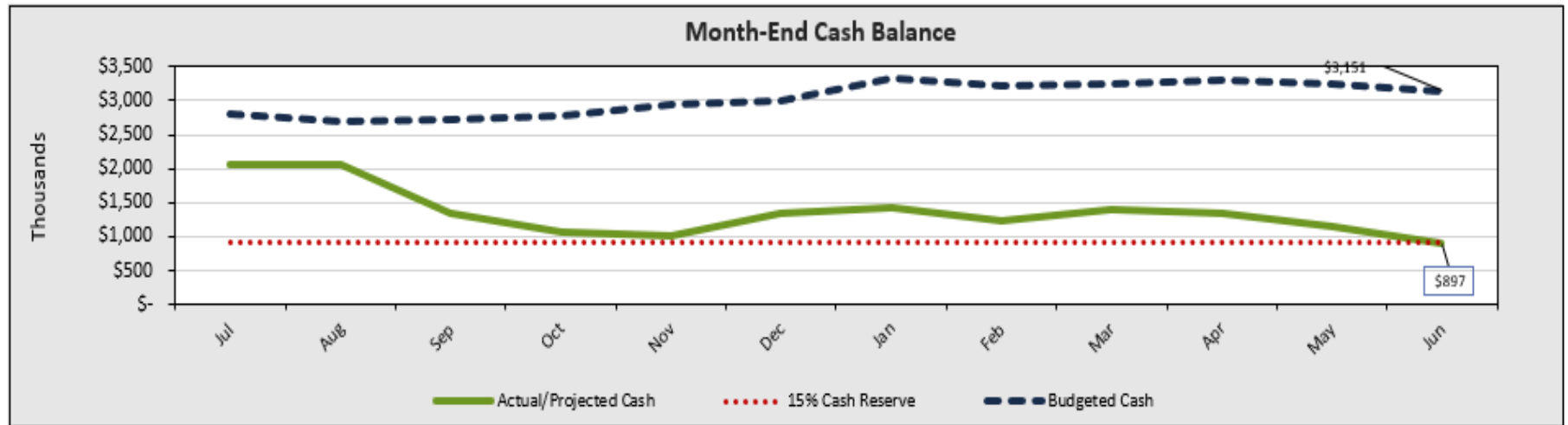
- Deficit of \$1.64MM forecasted at year-end.
- Net assets projected to end positively at 43.6%.
- Savings of \$131.1k from Prior month primarily due to ADA increase over prior month and increase Other State revenue projections.

	Year-to-Date		
	Actual	Budget	Fav/(Unf)
Total Surplus(Deficit)	\$ (1,592,784)	\$ (1,018,201)	\$ (574,583)
Beginning Fund Balance	<u>5,982,307</u>	<u>5,982,307</u>	
Ending Fund Balance	<u>\$ 4,389,523</u>	<u>\$ 4,964,106</u>	
As a % of Annual Expenses	72.8%	99.5%	

Annual/Full Year		
FY24-25 Forecast	FY24-25 Budget	Fav/(Unf)
\$ (1,636,936)	\$ (972,952)	\$ 1,414,432
<u>4,267,289</u>	<u>5,982,307</u>	
<u>\$ 2,630,353</u>	<u>\$ 5,009,355</u>	
43.6%	100.4%	

# EL CAMINO MIDDLE SCHOOL- Cash Balance

- ❑ Cash projected at year-end is \$897.3k which is 54 Days Cash on Hand.
- ❑ Current Cash Ended at \$1.40MM on March 31st.



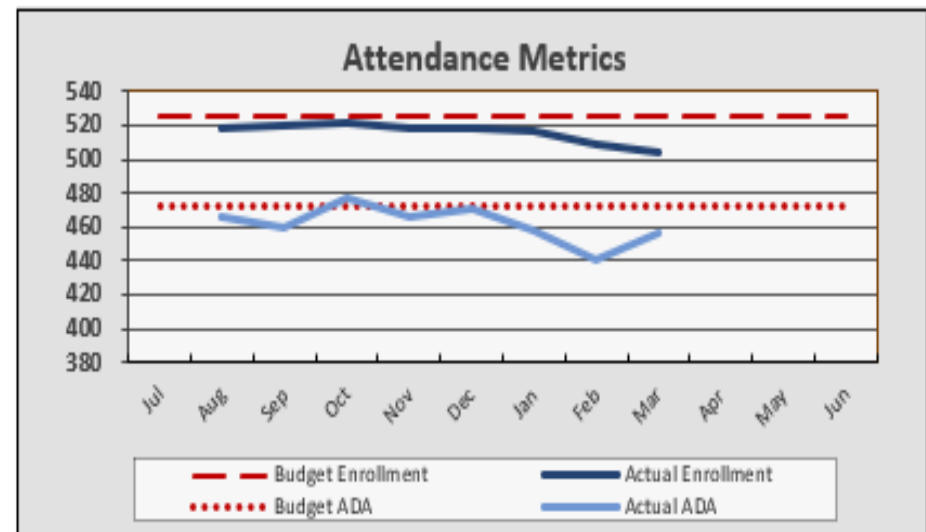
# EL PRIMERO HIGH SCHOOL

Monthly Financial Presentation – as of March 2025 Close



## EL PRIMERO HIGH SCHOOL – Attendance Data and Metrics

Enrollment & Per Pupil Data		
	<u>Forecast</u>	<u>Budget</u>
Average Enrollment	504	525
ADA	456.30	472.50
Attendance Rate	90.5%	90.0%
Unduplicated %	86.4%	87.4%
Revenue per ADA	\$19,017	\$18,917
Expenses per ADA	\$23,813	\$21,315



ADA is based on current enrollment and ADA as of 3/31 of 456.30 ADA- Down 16.20 ADA from budget.



# EL PRIMERO HIGH SCHOOL – Revenue

## Revenue

Year-to-Date		
Actual	Budget	Fav/(Unf)
\$ 4,589,596	\$ 4,541,399	\$ 48,197
264,204	400,319	(136,115)
760,811	682,793	78,018
24,634	80,957	(56,323)
<u>\$ 5,639,246</u>	<u>\$ 5,705,470</u>	<u>\$ (66,224)</u>

Annual/Full Year		
FY24-25 Forecast	FY24-25 Budget	Fav/(Unf)
\$ 6,668,179	\$ 6,916,694	\$ (248,515)
528,132	585,796	(57,664)
1,429,703	1,327,996	101,708
51,620	107,943	(56,323)
<u>\$ 8,677,634</u>	<u>\$ 8,938,429</u>	<u>\$ (260,795)</u>

- ❑ **State- Aid Revenue: \$6.67MM (Projected decrease of \$248.5k)**- mainly due to ADA decrease of 16.20 compared to approved budget.
- ❑ **Federal Revenue: \$528.1k (Projected decrease of \$57.8k)**- Primarily due to lower ADA. Received some Prior-Year ESSER III revenue not accrued per latest Trial Balance and confirmed receipt Title IV-A to partially offset.
- ❑ **Other State Revenue: \$1.43MM (Projected increase of \$101.7k)**- Primarily due to PY SB 740 (for \$148,350) received that didn't appear to be accrued. This will be reviewed and confirmed.
- ❑ **Other Local Revenue: \$51.6k (Decrease of \$56.3k)** – Based on current actuals.

# EL PRIMERO HIGH SCHOOL – Expenses

## Expenses

Year-to-Date		
Actual	Budget	Fav/(Unf)
Certificated Salaries	\$ 2,563,602	\$ 2,634,862 \$ 71,260
Classified Salaries	782,867	674,909 (107,958)
Benefits	682,868	1,187,352 504,484
Books and Supplies	310,219	372,138 61,919
Subagreement Services	882,125	301,571 (580,554)
Operations	178,837	186,890 8,053
Facilities	845,569	1,078,403 232,834
Professional Services	790,462	975,726 185,264
Depreciation	32,389	33,256 866
Interest	-	- -
<b>Total Expenses</b>	<b>\$ 7,068,939</b>	<b>\$ 7,445,106 \$ 376,167</b>

Annual/Full Year		
FY24-25 Forecast	FY24-25 Budget	Fav/(Unf)
\$ 3,711,469	\$ 3,597,936	\$ (113,533)
1,069,025	917,808	(151,217)
1,528,799	1,603,836	75,037
470,746	483,293	12,547
1,146,578	414,660	(731,918)
188,134	249,639	61,505
1,493,070	1,437,871	(55,199)
1,214,903	1,322,177	107,274
43,186	44,341	1,155
-	-	-
<b>\$ 10,865,910</b>	<b>\$ 10,071,560</b>	<b>\$ (794,349)</b>

Note: Variance explanation(s) on next slide

# EL PRIMERO HIGH SCHOOL- Expenses

- ❑ **Certificated Salaries: \$3.71MM- (Projected increase of \$113.5k)**-Primarily due to reclass of positions that were being recorded at other sites, the addition of 1.0 position and some slightly higher salaries as well as added DTO Payouts offset by 4.0 positions not able to be filled- expenses moved to Contracted Services.
- ❑ **Classified Salaries: \$1.07MM- (Projected increase of \$151.2k)**-Primarily due to some position reclasses that were at the incorrect sites and added DTO payouts.
- ❑ **Benefits: \$1.53MM- (Projected savings of \$75.0k)**- Savings based primarily on reduction of positions.
- ❑ **Non-Personnel Expenses: \$4.56MM- (Projected increase of \$604.6k)**- Increase based on increased contracted services for approximately \$400k due to unfilled positions, \$226K in additional transportation costs, as well as an increase to insurance and facility maintenance costs partially offset by savings in janitorial costs and general consulting.

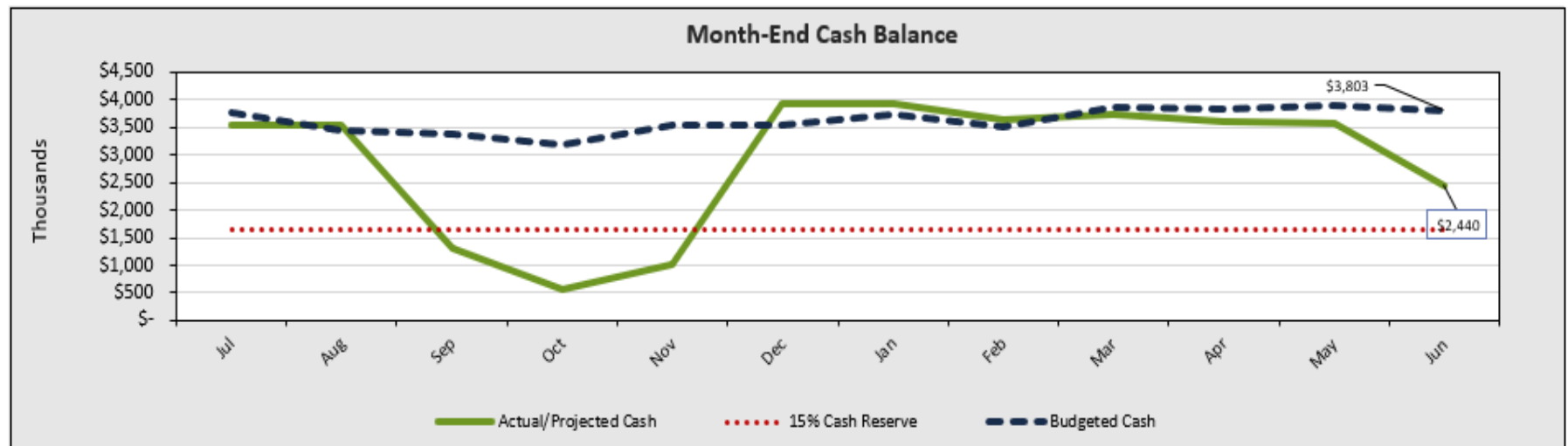
# EL PRIMERO HIGH SCHOOL – Fund Balance

- Deficit of \$2.19MM forecasted at year-end.
- Net assets projected to end positively at 17.1%.
- Deficit increase of \$90.1k from prior month due primarily to position reclasses partially offset by higher ADA.

	Year-to-Date			Annual/Full Year		
	Actual	Budget	Fav/(Unf)	FY24-25 Forecast	FY24-25 Budget	Fav/(Unf)
Total Surplus(Deficit)	\$ (1,429,693)	\$ (1,739,636)	\$ 309,943	\$ (2,188,276)	\$ (1,133,131)	\$ (1,055,144)
Beginning Fund Balance	<u>6,396,492</u>	<u>6,396,492</u>		<u>4,049,109</u>	<u>6,396,492</u>	
Ending Fund Balance	<u>\$ 4,966,799</u>	<u>\$ 4,656,855</u>		<u>\$ 1,860,833</u>	<u>\$ 5,263,361</u>	
As a % of Annual Expenses	45.7%	46.2%		17.1%	52.3%	

# EL PRIMERO HIGH SCHOOL- Cash Balance

- ❑ Cash projected at year-end \$2.44MM which is 82 days cash on hand.
- ❑ Current Cash Ended at \$3.72MM on March 31st. The increase from November to December was due to a true-up of intercompany payables from the Central Office.



# D.C.P. CENTRAL OFFICE

Monthly Financial Presentation – as of March 2025 Close

# D.C.P CENTRAL OFFICE – Revenue



## Revenue

Other Local Revenue

Total Revenue

Year-to-Date		
Actual	Budget	Fav/(Unf)
2,899,356	1,553,074	1,346,283
<u>\$ 2,899,356</u>	<u>\$ 1,553,074</u>	<u>\$ 1,346,283</u>

Annual/Full Year		
FY24-25 Forecast	FY24-25 Budget	Fav/(Unf)
3,468,285	2,070,765	1,397,520
<u>\$ 3,393,037</u>	<u>\$ 2,070,765</u>	<u>\$ 1,397,520</u>

- ❑ **Other Local Revenue: \$3.47MM (Projected increase of \$1.4MM)** – Due primarily to recognition of \$1.28MM of ERC Credit partially offset by reduced ADA and reduction of Sobrato rent matching grant.

# D.C.P. CENTRAL OFFICE – Expenses

## Expenses

Year-to-Date		
Actual	Budget	Fav/(Unf)
Certificated Salaries	\$ 250,957	\$ 119,190 \$ (131,767)
Classified Salaries	429,140	727,081 297,941
Benefits	1,115,068	383,637 (731,431)
Books and Supplies	41,622	53,447 11,825
Subagreement Services	-	- -
Operations	(1,952)	20,821 22,774
Facilities	6,424	42,412 35,987
Professional Services	413,494	467,128 53,635
Depreciation	-	180 180
Interest	-	- -
<b>Total Expenses</b>	<b>\$ 2,254,753</b>	<b>\$ 1,813,896 \$ (440,856)</b>

Annual/Full Year		
FY24-25 Forecast	FY24-25 Budget	Fav/(Unf)
\$ 359,649	\$ 158,040	\$ (201,610)
579,246	949,145	369,898
427,328	503,211	75,882
53,271	65,096	11,825
-	-	-
5,286	28,060	22,774
9,253	56,549	47,296
579,382	622,383	43,001
60	240	180
-	-	-
<b>\$ 2,168,154</b>	<b>\$ 2,382,723</b>	<b>\$ 214,569</b>

Note: Variance explanation(s) on next slide



# D.C.P. CENTRAL OFFICE – Expenses



- **Certificated Salaries: \$359.6k (Projected increase of \$201.6k)**- Primarily due to a reclass of positions from Classified with slightly higher overall salary and one position at a higher FTE than originally budgeted. Also added DTO Payouts.
- **Classified Salaries: \$579.2k (Projected savings of \$369.9k)**- Primarily due to re-class of a position to Certificated as well as the movement of .66 FTE to Consulting Expenses due to position filled with consultant offset by DTO Expenses added.
- **Benefits: \$427.3k (Projected savings of \$75.9k)**– Benefits actuals need to be reclassified to sites, the savings represents the expected reclass net based on current run rates.
- **Non-Personnel Expenses: \$647.3k (Projected savings of \$125.1k)**- Savings are primarily due to reduced costs based on lowered ADA.



# D.C.P. CENTRAL OFFICE – Fund Balance

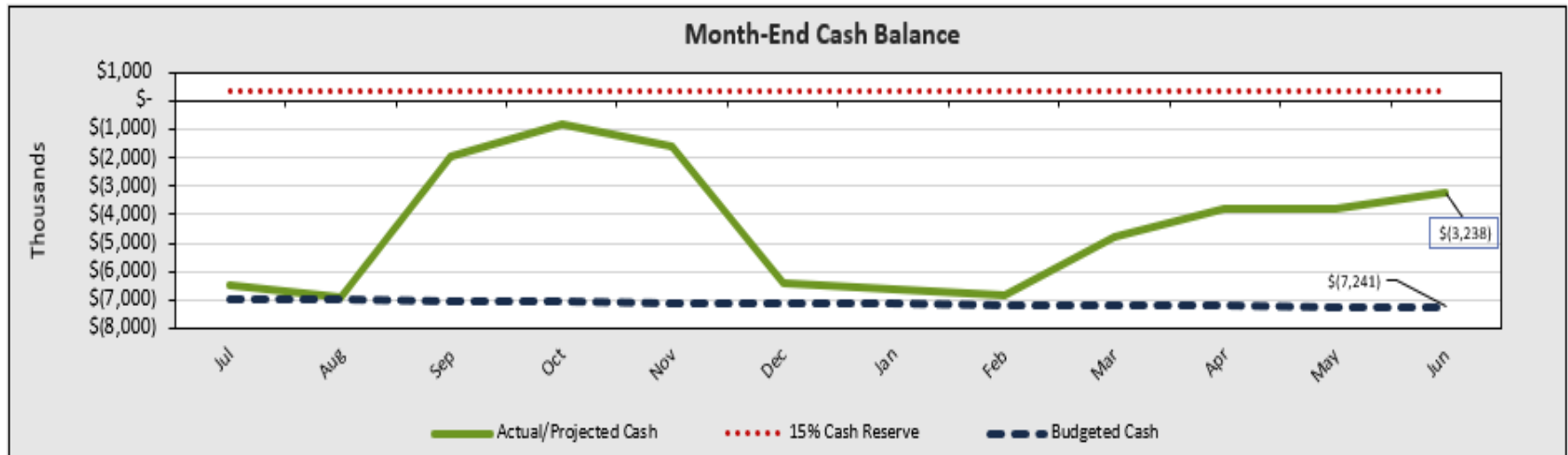
- Surplus of \$1.22MM forecasted, however there will be a significant reclass of ERC revenue to sites.
- Net assets projected to end negatively at -152.6%.
- This is a savings to the deficit of \$1.51MM over prior month due primarily to ERC revenue recognition..

	Year-to-Date		
	Actual	Budget	Fav/(Unf)
<b>Total Surplus(Deficit)</b>	\$ 644,603	\$ (260,822)	\$ 905,426
<b>Beginning Fund Balance</b>	<u>(7,009,414)</u>	<u>(7,009,414)</u>	
<b>Ending Fund Balance</b>	<u><u>\$ (6,364,810)</u></u>	<u><u>\$ (7,270,236)</u></u>	
<i>As a % of Annual Expenses</i>	-365.8%	-305.1%	

Annual/Full Year		
FY24-25 Forecast	FY24-25 Budget	Fav/(Unf)
\$ 1,224,883	\$ (311,958)	\$ 1,536,834
<u>(4,532,732)</u>	<u>(7,009,414)</u>	
<u><u>\$ (3,307,849)</u></u>	<u><u>\$ (7,321,372)</u></u>	
-152.6%	-307.3%	

# D.C.P. CENTRAL OFFICE- Cash Balance

- ❑ Current Cash Ended at -\$4.80MM on March 31st. There was a significant change from November to December due to true-up of intercompany payables. This reflects the \$1.28MM ERC credit.
- ❑ Additional \$1.06MM ERC credit included in April cash flow.
- ❑ Cash projected at Year end of -\$3.24MM. This will be adjusted when ERC re-classed to sites.



# Questions & Discussion

Appendix follows, including:

- Monthly Cash Flow / Forecasts 24/25
- Statement of Financial Position
- Statement of Cash Flows
- Budget vs. Actual
- Monthly Check Register
- Aging Reports
- 30-Day Compliance Calendar

Alum Rock Middle School

Monthly Cash Flow/Forecast FY24-25

Revised 04/21/25

Actuals Through: 3/31/2025



ADA = 189.50

Revenues

State Aid - Revenue Limit

8011	LCFF State Aid
8012	Education Protection Account
8019	State Aid - Prior Year
8096	In Lieu of Property Taxes

Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Year-End Accruals
172,149	172,149	309,868	309,868	309,868	309,868	309,868	(115,719)	(115,719)	(92,216)	(92,216)	(92,216)	(68,712)
-	-	199,325	-	-	199,324	-	-	-	95,418	-	-	(112,394)
-	145,971	-	(145,971)	-	-	-	(1,060)	(1,060)	-	-	-	-
-	-	-	-	376,818	-	88,663	88,663	88,663	61,135	61,135	61,135	94,742
172,149	318,120	509,193	163,897	686,686	509,192	398,531	(28,116)	(28,116)	64,338	(31,081)	(31,081)	(86,364)

Annual Forecast
1,316,840
381,674
(2,120)
920,955
2,617,349

Original Budget Total	Favorable / (Unfav.)
ADA = 201.11	
1,482,687	(165,847)
315,932	65,742
-	(2,120)
959,606	(38,652)
2,758,225	(140,876)

Federal Revenue

8181	Special Education - Entitlement
8220	Federal Child Nutrition
8290	Title I, Part A - Basic Low Income
8291	Title II, Part A - Teacher Quality
8293	Title III - Limited English
8296	Other Federal Revenue

-	-	-	-	-	-	-	-	-	4,927	4,927	4,927	9,854
-	-	-	15,762	9,319	15,799	-	-	-	9,700	9,700	9,700	19,399
-	46,430	-	36,547	-	-	99,672	-	66,305	20,841	-	-	-
634	-	-	4,670	-	-	1,763	-	560	-	-	-	-
5,402	-	-	7,855	-	-	4,852	-	4,172	-	-	19,407	-
85	-	-	8,999	-	-	16,799	-	1,499	3,782	-	-	-
6,121	46,430	-	73,833	9,319	15,799	123,086	-	72,536	39,250	14,627	34,034	29,253

24,635
89,378
269,795
7,627
41,688
31,164
464,287

26,144	(1,509)
106,990	(17,613)
103,818	165,977
11,105	(3,478)
11,423	30,265
-	31,164
259,480	204,806

Other State Revenue

8311	State Special Education
8520	Child Nutrition
8545	School Facilities (SB740)
8550	Mandated Cost
8560	State Lottery
8598	Prior Year Revenue
8599	Other State Revenue

-	-	-	-	-	-	-	-	-	32,788	32,788	32,788	65,575
-	-	-	14,802	5,326	8,476	-	-	-	918	918	918	1,836
-	-	-	-	-	298,179	-	-	-	(31,571)	-	-	-
-	-	-	-	15,014	-	-	-	-	-	-	-	-
-	-	-	-	-	26,594	-	-	-	14,769	-	-	5,823
-	-	416,047	(416,047)	-	(11,641)	-	-	-	-	-	-	-
1,736	1,736	3,124	3,124	3,124	3,124	5,374	(691)	(691)	108,730	853	108,853	202,588
1,736	1,736	419,171	(398,121)	23,464	324,733	5,374	(691)	(691)	125,633	34,559	142,559	275,822

163,938
33,194
266,608
15,014
47,186
(11,641)
440,983
955,282

173,982	(10,044)
10,127	23,067
277,009	(10,400)
4,709	10,305
50,076	(2,891)
-	(11,641)
441,563	(581)
957,467	(2,185)

Other Local Revenue

8690	Other Local Revenue
8980	Contributions, Unrestricted

-	-	-	-	2,788	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	583	583	583	-
-	-	-	2,788	-	-	-	-	-	583	583	583	-

2,788
1,750
4,538

-	2,788
7,000	(5,250)
7,000	(2,463)

Total Revenue

180,006	366,286	928,364	(157,604)	719,469	849,724	526,991	(28,807)	43,729	229,804	18,688	146,095	218,711
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4,041,456
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3,982,173	59,283
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Expenses

Certificated Salaries

1100	Teachers' Salaries
1175	Teachers' Extra Duty/Stipends
1200	Pupil Support Salaries
1300	Administrators' Salaries

55,864	91,644	93,159	102,267	104,439	115,657	100,428	57,945	61,696	108,437	108,437	158,138	-
-	-	-	-	-	-	-	-	-	2,009	2,009	2,009	-
-	-	-	-	-	-	-	-	-	6,955	6,955	7,608	13,910
24,882	24,512	24,612	24,612	24,612	24,687	24,662	24,662	(40,108)	16,930	16,930	29,646	-
80,746	116,156	117,771	126,879	129,051	140,344	125,090	82,607	21,588	134,331	134,331	197,401	13,910

1,158,111
6,027
35,427
220,639
1,420,204

1,198,021	39,909
22,100	16,073
76,500	41,073
199,765	(20,873)
1,496,386	76,182

Classified Salaries

2100	Instructional Salaries
2200	Support Salaries
2300	Classified Administrators'
2400	Clerical and Office Staff Salaries

5,505	17,857	20,551	17,504	23,286	18,008	16,124	20,970	16,916	18,791	18,791	20,931	-
3,722	13,555	12,348	12,622	11,284	11,784	11,022	11,641	12,389	5,340	5,340	5,758	-
6,189	6,189	6,389	6,389	7,589	6,389	6,389	6,389	68,949	9,003	9,003	12,545	-
7,554	9,016	8,094	9,010	8,350	7,990	8,280	8,651	(7,596)	7,559	7,559	11,297	-
22,970	46,617	47,381	45,524	50,508	44,171	41,814	47,650	90,658	40,694	40,694	50,532	-

215,236
116,803
151,410
85,765
569,214

165,665	(49,571)
58,736	(58,067)
105,226	(46,184)
83,153	(2,613)
412,779	(156,434)

Benefits

3101	STRS
3202	PERS
3301	OASDI
3311	Medicare
3401	Health and Welfare
3501	State Unemployment
3601	Workers' Compensation
3901	Other Benefits

7,153	22,186	22,494	23,942	24,208	26,216	23,892	21,583	4,341	27,033	27,033	39,726	-
6,163	12,385	12,613	11,866	12,767	11,535	10,950	12,231	20,152	8,776	8,776	10,898	-
1,408	2,850	2,898	2,783	3,092	2,699	2,524	2,312	3,745	2,012	2,012	2,498	-
1,003	2,319	2,354	2,431	2,561	2,633	2,364	2,287	962	2,488	2,488	3,524	-
(557)	(863)	(858)	(1,232)	(970)	(969)	(2,083)	(8,981)	(5,335)	19,117	19,117	243,523	-
-	357	126	-	20	8	4,054	924	151	963	963	963	-
-	2,048	-	-	3,487	786	-	(4,017)	-	2,402	2,402	3,403	-
-	-	-	1,789	54	-	-	(25)	-	-	-	-	-
15,171	41,282	39,627	41,578	45,219	42,908	41,702	26,313	24,017	62,790	62,790	304,534	-

269,808
139,113
30,830
27,413
259,910
8,529
10,511
1,818
747,933

285,810	16,001
111,657	(27,456)
25,592	(5,238)
27,683	270
223,200	(36,710)
18,766	10,237
26,728	16,217
-	(1,818)
719,436	(28,497)

Alum Rock Middle School

Monthly Cash Flow/Forecast FY24-25

Revised 04/21/25

Actuals Through: 3/31/2025

ADA = 189.50



Books and Supplies

4100	Textbooks and Core Curricula
4200	Books and Other Materials
4302	School Supplies
4305	Software
4310	Office Expense
4311	Business Meals
4400	Noncapitalized Equipment
4700	Food Services

Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Year-End Accruals
-	-	-	1,682	-	494	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-
-	53,361	154	2,673	4	233	1,693	-	-	1,525	1,525	1,525	-
32,301	6,793	4	(2,518)	-	138	1,643	4,883	2,461	3,137	3,137	3,137	-
-	965	767	3,544	315	46	16	3,304	714	670	670	670	-
-	-	-	-	-	-	94	879	-	17	17	17	-
-	-	-	194	-	-	-	-	-	-	-	-	-
2,645	-	17,635	15,042	11,844	10,788	10,836	11,697	10,108	11,143	11,143	11,143	-
34,946	61,120	18,560	20,617	12,162	11,699	14,283	20,762	13,283	16,492	16,492	16,492	-

Annual Forecast
2,176
-
62,693
55,116
11,682
1,023
194
124,022
256,907

Original Budget Total	Favorable / (Unfav.)
23,000	20,824
5,000	5,000
19,400	(43,293)
37,644	(17,472)
8,042	(3,641)
200	(823)
11,090	10,896
117,117	(6,905)
221,493	(35,414)

Subagreement Services

5102	Special Education
5103	Substitute Teacher
5105	Security
5106	Other Educational Consultants

-	-	6,407	41,694	35,483	22,128	45,939	16,935	26,245	26,687	26,687	26,687	-
-	3,710	13,300	2,030	9,940	1,050	700	8,400	10,500	3,182	3,182	3,182	-
-	934	50	-	994	-	143	-	994	-	-	-	-
-	-	72,924	36,462	36,462	36,462	36,462	-	36,462	36,462	36,462	3,646	-
-	4,644	92,681	80,186	82,879	59,640	83,244	25,335	74,202	66,331	66,331	33,515	-

274,893
59,175
3,116
331,805
668,989

193,560	(81,333)
-	(59,175)
-	(3,116)
208,104	(123,701)
401,664	(267,325)

Operations and Housekeeping

5201	Auto and Travel
5300	Dues & Memberships
5400	Insurance
5501	Utilities
5502	Janitorial Services
5900	Communications
5901	Postage and Shipping

-	413	2,213	29	2,343	1,863	173	667	510	227	227	227	-
-	-	-	-	-	804	-	-	-	167	167	167	-
12,370	4,205	21,825	34,054	179	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	(0)	(0)	(0)	-
(1,972)	(1,734)	5,166	904	2	1,507	378	-	1,475	495	495	495	(1,275)
500	-	-	-	-	-	-	-	-	50	50	50	-
10,898	2,884	29,205	34,988	2,524	4,175	551	667	1,985	939	939	939	(1,275)

8,893
1,305
72,634
-
(0)
5,936
650
89,417

2,500	(6,393)
2,004	699
38,905	(33,729)
31,460	31,460
70,835	70,835
5,936	0
500	(150)
152,140	62,722

Facilities, Repairs and Other Leases

5601	Rent
5603	Equipment Leases
5610	Repairs and Maintenance

87,137	87,137	87,137	87,137	87,137	96,271	96,271	-	-	96,271	96,271	96,271	238,213
528	1,764	870	(454)	659	-	526	450	-	1,127	1,127	1,127	-
-	3,990	38,266	9,652	10,720	12,879	6,921	8,212	-	4,202	4,202	4,202	-
87,665	92,890	126,272	96,334	98,516	109,150	103,718	8,661	-	101,600	101,600	101,600	238,213

1,155,252
7,723
103,245
1,266,220

1,097,652	(57,600)
13,524	5,801
40,426	(62,819)
1,151,602	(114,618)

Professional/Consulting Services

5802	Audit & Taxes
5803	Legal
5804	Professional Development
5805	General Consulting
5806	Special Activities/Field Trips
5809	Other taxes and fees
5810	Payroll Service Fee
5811	Management Fee
5812	District Oversight Fee

-	-	-	-	6,586	-	-	-	-	-	-	-	-
2,731	2,766	-	5,692	4,907	2,916	2,016	4,683	2,503	2,500	2,500	2,500	-
-	-	-	4,911	-	560	-	560	560	810	810	810	-
2,595	505	-	499	6,897	2,328	4,180	2,938	3,337	2,027	2,027	2,027	-
-	-	-	(118)	3,526	-	125	-	2,250	-	-	-	-
77	1,438	-	3,226	298	110	121	1,568	96	490	490	490	-
-	-	-	-	-	-	-	-	-	411	411	411	-
-	-	147,466	(15,760)	71,668	84,972	52,699	(2,881)	4,373	33,679	33,679	33,679	(39,428)
-	-	13,684	12,622	-	-	16,782	-	-	965	(466)	(466)	(3,860)
5,402	4,709	161,150	11,071	93,882	90,886	75,923	6,868	13,119	40,882	39,451	39,451	(43,288)

6,586
35,714
9,021
29,360
5,783
8,403
1,234
404,146
39,260
539,507

14,193	7,607
30,000	(5,714)
8,100	(921)
20,271	(9,089)
8,700	2,917
5,200	(3,203)
4,937	3,703
398,217	(5,928)
41,373	2,113
530,992	(8,515)

Depreciation

6900	Depreciation Expense
------	----------------------

6,315	6,315	6,315	6,315	6,315	6,315	6,315	6,315	6,315	6,315	6,315	6,315	-
6,315	6,315	6,315	6,315	6,315	6,315	6,315	6,315	6,315	6,315	6,315	6,315	-

75,778
75,778

82,000	6,222
82,000	6,222

Interest

-	-	-	-	-	-	-	-	-	-	-	-	-
---	---	---	---	---	---	---	---	---	---	---	---	---

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-	-
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Total Expenses

264,112	376,618	638,962	463,492	521,056	509,288	492,639	225,179	245,166	470,374	468,943	750,779	207,560
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5,634,168
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5,168,492	(465,676)
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Monthly Surplus (Deficit)

(84,106)	(10,332)	289,402	(621,095)	198,413	340,435	34,352	(253,986)	(201,437)	(240,570)	(450,255)	(604,684)	11,151
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(1,592,712)
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(1,186,319)	(406,393)
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Alum Rock Middle School

Monthly Cash Flow/Forecast FY24-25

Revised 04/21/25

Actuals Through: 3/31/2025

ADA = 189.50



	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Year-End Accruals	Annual Forecast	Original Budget Total	Favorable / (Unfav.)
Cash Flow Adjustments																
Monthly Surplus (Deficit)	(84,106)	(10,332)	289,402	(621,095)	198,413	340,435	34,352	(253,986)	(201,437)	(240,570)	(450,255)	(604,684)	11,151	(1,592,712)		
Cash flows from operating activities																
Depreciation/Amortization	6,315	6,315	6,315	6,315	6,315	6,315	6,315	6,315	6,315	6,315	6,315	6,315	-	75,778		14,160
Public Funding Receivables	-	-	-	438,371	440,897	-	5,326	9,319	127,533	-	-	-	(218,711)	802,735		637,211
Grants and Contributions Rec.	-	-	-	(492)	-	(4,293)	-	-	-	-	-	-	-	(4,785)		
Due To/From Related Parties	47,585	(33,611)	(1,842,885)	(330,558)	71,668	2,518,194	38,964	(764)	(172,888)	-	-	-	-	295,706		
Prepaid Expenses	15,368	-	-	-	-	-	-	-	-	-	-	-	-	15,368		
Other Assets	-	-	-	-	-	-	-	-	-	-	-	(12,063)	-	(12,063)		
Accounts Payable	28,328	38,634	29,427	29,874	18,014	(130,866)	1,637	(4,035)	(19,948)	-	-	-	207,560	198,625		
Accrued Expenses	(24,836)	(12,351)	-	-	-	-	-	61,799	117,470	-	-	-	-	142,082		
Other Liabilities	-	-	-	-	-	-	-	3,091	-	14,761	14,761	14,761	-	47,374		
Deferred Revenue	11,346	11,346	20,424	20,424	20,424	22,710	47,208	-	-	(3,782)	-	-	134,972	285,072		
Cash flows from investing activities																
Purchases of Prop. And Equip.	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Notes Receivable	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Cash flows from financing activities																
Proceeds from Factoring	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Payments on Factoring	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Proceeds(Payments) on Debt	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Total Change in Cash	(0)	0	(1,497,318)	(457,162)	755,731	2,752,495	133,801	(178,261)	(142,954)	(223,276)	(429,179)	(595,671)				
Cash, Beginning of Month	2,673,384	2,673,384	2,673,384	1,176,066	718,904	1,474,635	4,227,130	4,360,932	4,182,671	4,039,717	3,816,441	3,387,262				
Cash, End of Month	2,673,384	2,673,384	1,176,066	718,904	1,474,635	4,227,130	4,360,932	4,182,671	4,039,717	3,816,441	3,387,262	2,791,591				



El Camino Middle School

Monthly Cash Flow/Forecast FY24-25

Revised 04/23/25

Actuals Through: 3/31/2025

ADA = 212.50



		Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Year-End Accruals	Annual Forecast	Original Budget Total	Favorable / (Unfav.)
Revenues																ADA = 212.52	
State Aid - Revenue Limit																	
8011	LCFF State Aid	66,028	66,028	(61,102)	33,610	33,610	33,610	33,610	42,468	42,468	19,311	19,311	19,311	(3,846)	344,418	361,732	(17,314)
8012	Education Protection Account	10,659	-	10,867	(10,659)	-	10,866	-	-	-	10,625	-	-	10,142	42,500	42,504	(4)
8019	State Aid - Prior Year	-	-	-	18	-	-	-	764	764	-	-	-	-	1,546	-	1,546
8096	In Lieu of Property Taxes	123,963	133,806	267,612	54,445	-	178,408	356,816	178,408	317,761	150,761	150,761	150,761	134,522	2,198,024	2,180,744	17,279
		200,650	199,834	217,377	77,414	33,610	222,884	390,426	221,640	360,993	180,697	170,072	170,072	140,818	2,586,488	2,584,980	1,508
Federal Revenue																	
8181	Special Education - Entitlement	-	-	-	-	-	-	-	-	-	5,525	5,525	5,525	11,050	27,625	27,628	(3)
8220	Federal Child Nutrition	-	-	-	20,256	9,136	15,924	-	-	-	13,400	13,400	13,400	26,800	112,316	140,648	(28,333)
8290	Title I, Part A - Basic Low Income	-	41,144	-	(41,144)	-	-	23,406	-	64,607	-	-	37,812	25,422	151,247	163,079	(11,832)
8291	Title II, Part A - Teacher Quality	-	-	-	-	-	-	-	-	2,146	-	-	-	8,451	10,597	11,565	(968)
8293	Title III - Limited English	4,911	-	-	(4,911)	-	-	-	-	4,070	-	-	16,281	-	20,351	18,578	1,773
8296	Other Federal Revenue	74	-	3,638	(74)	-	338	-	-	13,284	3,321	-	-	(7,297)	13,284	13,950	(666)
8299	Prior Year Federal Revenue	-	-	47,263	(28,964)	-	-	-	-	17,738	-	-	-	-	36,037	-	36,037
		4,985	41,144	50,901	(54,837)	9,136	16,262	23,406	-	101,845	22,246	18,925	73,018	64,426	371,457	375,448	(3,991)
Other State Revenue																	
8311	State Special Education	-	15,952	9,346	16,824	16,824	16,824	-	-	33,648	21,613	21,613	21,613	9,578	183,836	183,853	(17)
8520	Child Nutrition	-	-	-	9,387	4,338	7,499	-	-	(0)	1,268	1,268	1,268	2,537	27,566	13,313	14,253
8545	School Facilities (SB740)	-	-	-	-	-	156,043	-	-	78,021	-	73,174	-	73,174	380,413	292,725	87,688
8550	Mandated Cost	-	-	-	-	4,360	-	-	-	-	-	-	-	-	4,360	9,269	(4,909)
8560	State Lottery	-	-	-	-	-	13,819	-	-	-	13,529	-	-	25,565	52,913	52,917	(5)
8598	Prior Year Revenue	-	27,977	-	7,662	-	(8,551)	-	-	-	-	-	-	-	27,088	-	27,088
8599	Other State Revenue	1,716	1,716	(1)	1,625	1,625	1,625	1,625	4,098	4,098	183,811	956	182,111	357,038	742,043	471,458	270,585
		1,716	45,645	9,345	35,498	27,147	187,259	1,625	4,098	115,767	220,221	97,012	204,993	467,892	1,418,218	1,023,535	394,683
Other Local Revenue																	
8660	Interest Revenue	1	1	1	1	0	1	1	0	1	-	-	-	-	5	-	5
8690	Other Local Revenue	-	-	-	-	6,036	-	-	-	-	-	-	-	-	6,036	-	6,036
8980	Contributions, Unrestricted	-	-	-	-	-	-	-	-	-	417	417	417	-	1,250	5,000	(3,750)
8990	Contributions, Restricted	-	-	-	6,036	(6,036)	-	-	-	-	2,141	2,141	2,141	-	6,422	25,688	(19,266)
		1	1	1	6,036	0	1	1	0	1	2,557	2,557	2,557	-	13,712	30,688	(16,976)
Total Revenue		207,352	286,624	277,624	64,112	69,893	426,406	415,458	225,738	578,606	425,721	288,566	450,640	673,136	4,389,875	4,014,651	375,224



El Camino Middle School

Monthly Cash Flow/Forecast FY24-25

Revised 04/23/25

Actuals Through: 3/31/2025

ADA = 212.50



Expenses

Certificated Salaries

1100	Teachers' Salaries
1170	Teachers' Substitute Hours
1175	Teachers' Extra Duty/Stipends
1200	Pupil Support Salaries
1300	Administrators' Salaries

Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Year-End Accruals
15,474	64,112	64,856	67,221	71,578	70,857	61,396	57,870	63,414	67,840	67,840	76,808	-
-	7,511	6,227	6,310	6,866	8,866	6,866	6,866	6,866	6,227	6,227	6,966	-
-	-	-	-	-	-	-	-	-	2,009	2,009	2,009	16,073
199	4,227	4,227	4,227	4,227	4,227	4,227	4,227	(29,790)	11,182	11,182	12,112	12,750
19,482	25,350	25,120	25,120	25,120	25,120	25,120	25,120	501	25,794	25,794	49,403	-
35,155	101,201	100,430	102,878	107,791	109,071	97,609	94,083	40,991	113,052	113,052	147,298	28,823

Annual Forecast
749,266
75,797
22,100
47,225
297,044
1,191,432

Original Budget Total	Favorable / (Unfav.)
839,285	90,019
-	(75,797)
22,100	-
91,500	44,275
305,726	8,682
1,258,611	67,179

Classified Salaries

2100	Instructional Salaries
2200	Support Salaries
2300	Classified Administrators'
2400	Clerical and Office Staff Salaries

4,175	20,387	30,863	27,085	30,115	22,334	20,645	20,920	33,027	26,018	26,018	28,420	-
1,955	10,552	7,844	7,409	10,052	10,391	9,957	10,404	11,209	10,921	10,921	12,394	(12,750)
2,001	2,001	3,010	2,338	2,338	2,338	2,338	2,338	35,113	3,902	3,902	6,626	-
9,961	10,270	5,578	5,675	6,058	6,732	7,274	1,415	21,416	8,209	8,209	12,746	-
18,092	43,210	47,295	42,507	48,563	41,795	40,214	35,077	100,764	49,051	49,051	60,187	(12,750)

290,008
101,259
68,244
103,544
563,055

130,066	(159,942)
34,719	(66,540)
45,308	(22,936)
98,510	(5,035)
308,602	(254,453)

Benefits

3101	STRS
3202	PERS
3301	OASDI
3311	Medicare
3401	Health and Welfare
3501	State Unemployment
3601	Workers' Compensation
3901	Other Benefits

5,482	20,811	19,923	19,646	20,484	19,580	18,500	18,500	8,301	23,065	23,065	30,053	-
3,276	7,530	11,713	11,327	12,995	11,065	10,809	9,481	24,504	13,003	13,003	15,955	-
1,137	2,427	2,275	2,613	3,027	2,568	2,460	1,198	5,816	2,980	2,980	3,657	-
669	2,075	2,088	2,076	2,245	2,158	1,962	1,896	1,845	2,444	2,444	3,129	-
(154)	(300)	(880)	(1,055)	(1,054)	(936)	(1,546)	9,753	(5,383)	11,900	11,900	155,072	-
9	1,358	748	279	56	-	3,392	762	512	881	881	881	-
-	1,603	-	-	4,350	615	-	(5,046)	-	2,360	2,360	3,021	-
-	-	-	1,400	42	-	-	176	-	-	-	-	-
10,419	35,503	35,867	36,286	42,145	35,051	35,578	36,721	35,594	56,634	56,634	211,767	-

227,412
144,662
33,138
25,031
177,316
9,760
9,263
1,618
628,199

240,395	12,983
83,477	(61,185)
19,133	(14,005)
22,725	(2,306)
121,800	(55,516)
15,173	5,413
21,941	12,678
-	(1,618)
524,644	(103,556)

Books and Supplies

4100	Textbooks and Core Curricula
4302	School Supplies
4305	Software
4310	Office Expense
4400	Noncapitalized Equipment
4700	Food Services

-	-	-	1,181	843	336	-	-	-	-	-	-	-
-	2,720	-	850	-	-	2,752	-	-	4,461	4,461	4,461	-
27,651	8,243	1,261	531	1,431	2,387	1,643	2,422	2,202	4,608	4,608	4,608	-
2,309	189	658	402	39	225	431	(145)	263	20	20	20	-
-	-	-	-	-	-	-	-	-	-	-	-	-
1,059	-	-	21,729	9,439	8,504	7,368	9,335	-	12,716	12,716	12,716	44,300
31,018	11,152	1,918	24,693	11,753	11,452	12,193	11,611	2,465	21,805	21,805	21,805	44,300

2,361
19,704
61,594
4,431
-
139,881
227,971

30,900	28,539
53,533	33,829
55,292	(6,302)
240	(4,191)
11,375	11,375
153,961	14,079
305,301	77,330

El Camino Middle School

Monthly Cash Flow/Forecast FY24-25

Revised 04/23/25

Actuals Through: 3/31/2025

ADA = 212.50



		Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Year-End Accruals	Annual Forecast	Original Budget Total	Favorable / (Unfav.)
Subagreement Services																	
5102	Special Education	-	-	22,482	28,345	58,236	41,557	52,952	51,956	88,673	41,738	41,738	41,738	-	469,415	211,120	(258,295)
5103	Substitute Teacher	-	1,400	466	51,157	7,840	1,685	4,375	13,128	7,246	8,182	8,182	8,182	-	111,842	-	(111,842)
5105	Security	-	-	-	1,353	-	-	-	1,422	-	-	-	-	-	2,775	-	(2,775)
5106	Other Educational Consultants	-	-	323,260	52,674	52,674	52,674	56,674	52,674	52,674	52,524	52,524	52,524	-	800,878	229,183	(571,695)
		-	1,400	346,208	133,530	118,750	95,916	114,002	119,180	148,593	102,444	102,444	102,444	-	1,384,910	440,303	(944,607)
Operations and Housekeeping																	
5201	Auto and Travel	-	-	-	1,241	-	-	-	260	-	227	227	227	-	2,183	2,500	317
5300	Dues & Memberships	-	-	-	-	-	920	-	-	-	169	169	169	-	1,428	2,031	603
5400	Insurance	6,731	4,587	22,107	35,535	187	-	-	-	-	5,118	5,118	5,118	-	84,501	61,416	(23,085)
5501	Utilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	43,858	43,858
5502	Janitorial Services	-	-	-	-	-	-	-	-	-	0	0	0	-	0	100,134	100,134
5900	Communications	9	(12,024)	13,532	(134)	12	54	378	47	45	1,285	1,285	1,285	-	5,773	15,421	9,648
5901	Postage and Shipping	-	56	-	184	-	-	-	1,098	-	40	40	40	-	1,458	400	(1,058)
		6,740	(7,381)	35,638	36,826	199	974	378	1,405	45	6,840	6,840	6,840	-	95,343	225,760	130,417
Facilities, Repairs and Other Leases																	
5601	Rent	71,578	71,578	128,307	67,775	101,820	66,331	78,642	23,177	266,514	98,303	98,303	98,303	9,002	1,179,634	1,179,634	-
5603	Equipment Leases	323	1,366	-	463	745	-	-	6,651	-	2,052	2,052	2,052	-	15,704	24,624	8,920
5610	Repairs and Maintenance	32,532	7,808	458	11,710	20,670	9,607	154	7,033	162	4,594	4,594	4,594	-	103,917	55,131	(48,786)
		104,434	80,752	128,765	79,949	123,235	75,938	78,796	36,861	266,676	104,949	104,949	104,949	9,002	1,299,255	1,259,389	(39,866)
Professional/Consulting Services																	
5802	Audit & Taxes	-	-	-	-	6,586	-	-	-	-	-	-	-	-	6,586	14,193	7,607
5803	Legal	-	2,766	-	4,456	4,907	2,916	2,016	4,683	2,503	2,500	2,500	2,500	-	31,748	30,000	(1,748)
5804	Professional Development	-	-	-	2,499	-	560	-	-	-	290	290	290	-	3,929	2,900	(1,029)
5805	General Consulting	2,595	516	-	2,182	2,373	4,855	4,601	7,042	3,240	11,444	11,444	11,444	-	61,736	114,443	52,707
5806	Special Activities/Field Trips	-	-	-	-	-	3,526	125	-	2,440	-	-	-	-	6,091	7,100	1,009
5809	Other taxes and fees	3,114	1,754	-	525	290	98	16	3,200	94	-	-	-	-	9,091	-	(9,091)
5810	Payroll Service Fee	-	-	-	-	-	-	-	-	-	336	336	336	-	1,008	4,032	3,024
5811	Management Fee	-	-	77,160	6,411	6,385	42,641	41,546	22,574	57,861	36,582	36,582	36,582	74,663	438,987	401,465	(37,522)
5812	District Oversight Fee	(50)	2,182	2,182	2,182	-	2,182	4,365	2,233	2,182	1,807	1,701	1,701	3,197	25,865	25,850	(15)
		5,658	7,530	79,478	18,501	20,786	57,022	52,669	39,731	68,564	52,960	52,853	52,853	76,436	585,042	599,983	14,941
Depreciation																	
6900	Depreciation Expense	4,300	4,300	4,300	4,300	4,300	4,300	4,300	4,300	4,300	4,300	4,300	4,300	-	51,604	65,010	13,406
		4,300	4,300	4,300	4,300	4,300	4,300	4,300	4,300	4,300	4,300	4,300	4,300	-	51,604	65,010	13,406
Interest																	
		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenses		215,817	277,668	779,899	479,470	477,521	431,518	435,738	378,971	667,993	512,034	511,928	712,443	145,811	6,026,811	4,987,603	(1,039,208)
Monthly Surplus (Deficit)		(8,465)	8,956	(502,276)	(415,358)	(407,628)	(5,112)	(20,281)	(153,232)	(89,387)	(86,313)	(223,361)	(261,803)	527,324	(1,636,936)	(972,952)	(663,984)

El Camino Middle School

Monthly Cash Flow/Forecast FY24-25

Revised 04/23/25

Actuals Through: 3/31/2025

ADA = 212.50



	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Year-End Accruals	Annual Forecast	Original Budget Total	Favorable / (Unfav.)
Cash Flow Adjustments																
Monthly Surplus (Deficit)	(8,465)	8,956	(502,276)	(415,358)	(407,628)	(5,112)	(20,281)	(153,232)	(89,387)	(86,313)	(223,361)	(261,803)	527,324	(1,636,936)		
Cash flows from operating activities																
Depreciation/Amortization	4,300	4,300	4,300	4,300	4,300	4,300	4,300	4,300	4,300	4,300	4,300	4,300	-	51,604		
Public Funding Receivables		-	-	316,013	234	(6,225)	58,481	(38,194)	362,010	-	-	-	(673,136)	19,183		
Grants and Contributions Rec.	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Due To/From Related Parties	392	64,086	(617,781)	(202,872)	301,192	530,892	25,817	41,179	(123,310)	-	-	-	-	19,597		
Prepaid Expenses	13,664	-	-	-	-	-	-	-	-	-	1	(4,126)	-	9,539		
Other Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Accounts Payable	85,102	(60,045)	192,523	3,504	34,968	(254,487)	(1,564)	2,838	(343)	-	-	-	145,811	148,306		
Accrued Expenses	(3,151)	(21,131)	-	-	-	-	-	(96,473)	2	-	-	-	-	(120,753)		
Other Liabilities	(95,675)	-	95,675	-	-	-	-	58,413	13,804	18,978	18,978	18,978	-	129,151		
Deferred Revenue	3,834	3,834	95,442	20,230	20,230	52,760	20,230	-	-	-	-	-	-	216,560		
Cash flows from investing activities																
Purchases of Prop. And Equip.	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Notes Receivable	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Cash flows from financing activities																
Proceeds from Factoring	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Payments on Factoring	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Proceeds(Payments) on Debt	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Total Change in Cash	1	1	(732,118)	(274,183)	(46,702)	322,128	86,984	(181,170)	167,077	(63,034)	(200,082)	(242,651)				
Cash, Beginning of Month	2,061,023	2,061,024	2,061,024	1,328,907	1,054,724	1,008,022	1,330,150	1,417,133	1,235,964	1,403,041	1,340,006	1,139,924				
Cash, End of Month	2,061,024	2,061,024	1,328,907	1,054,724	1,008,022	1,330,150	1,417,133	1,235,964	1,403,041	1,340,006	1,139,924	897,273				

El Primero High School

Monthly Cash Flow/Forecast FY24-25

Revised 04/23/25

Actuals Through:

3/31/2025

ADA = 456.30



Revenues

State Aid - Revenue Limit

8011	LCFF State Aid
8012	Education Protection Account
8096	In Lieu of Property Taxes

Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Year-End Accruals
18,672	18,672	213,562	118,850	118,850	118,850	118,850	29,516	29,516	28,617	28,617	28,617	27,719
20,077	-	20,662	(20,077)	-	20,661	-	-	-	22,815	-	-	27,122
308,260	277,231	554,463	61,382	369,642	369,642	369,642	369,642	1,083,031	499,684	499,684	499,684	416,022
347,009	295,903	788,687	160,155	488,492	509,153	488,492	399,158	1,112,547	551,117	528,302	528,302	470,863
-	-	-	-	-	-	-	-	-	11,864	11,864	11,864	23,728
-	-	-	17,197	10,347	16,587	-	-	-	25,223	25,223	25,223	50,447
-	-	-	-	11,124	-	93,953	-	52,194	-	42,055	-	-
1,860	-	-	(1,860)	-	-	20,218	-	-	-	-	-	-
6,122	-	-	(6,122)	-	-	3,179	-	3,041	-	-	24,878	-
72	-	220,878	(197,992)	-	-	6,506	-	6,900	11,558	-	-	-
8,054	53,862	220,878	(242,638)	21,471	16,587	123,856	-	62,135	48,646	79,142	61,965	74,175
-	20,872	17,770	31,986	31,986	31,986	-	-	63,972	52,030	52,030	52,030	40,088
-	-	-	9,861	4,636	7,422	-	-	-	2,387	2,387	2,387	4,775
-	-	-	-	-	296,699	-	-	148,350	-	144,168	-	144,168
-	-	-	-	23,042	-	-	-	-	-	-	-	-
-	-	-	-	-	26,410	-	-	-	25,971	-	-	61,238
-	66,019	3,052	(17,864)	-	(27,470)	-	-	-	-	-	-	-
903	903	4,715	3,089	3,089	3,089	3,089	1,603	1,603	23,178	2,053	20,053	39,947
903	87,794	25,537	27,072	62,753	338,136	3,089	1,603	213,925	103,566	200,639	74,471	290,216
3	3	3	3	3	3	3	3	3	-	-	-	-
-	-	-	-	13,434	-	330	3,916	5,786	-	-	-	-
-	-	-	-	-	-	-	1,140	-	-	-	-	-
-	-	-	-	-	-	-	-	-	1,000	1,000	1,000	-
-	-	-	13,434	(13,434)	-	-	-	-	7,995	7,995	7,995	-
3	3	3	13,437	3	3	333	5,059	5,790	8,995	8,995	8,995	-
355,969	437,562	1,035,104	(41,974)	572,719	863,879	615,770	405,820	1,394,396	712,324	817,078	673,733	835,254

Total Revenue

Annual Forecast	Original Budget Total	Favorable / (Unfav.)
ADA = 472.50		
898,909	1,538,945	(640,036)
91,260	94,500	(3,240)
5,678,010	5,283,249	394,761
6,668,179	6,916,694	(248,515)
59,319	61,425	(2,106)
170,248	278,118	(107,870)
199,326	194,574	4,752
20,218	18,650	1,568
31,098	23,160	7,938
47,923	9,869	38,054
528,132	585,796	(57,664)
394,750	408,764	(14,015)
33,856	26,325	7,532
733,385	644,112	89,273
23,042	23,017	25
113,619	117,653	(4,034)
23,737	-	23,737
107,315	108,125	(810)
1,429,703	1,327,996	101,708
27	-	27
23,467	-	23,467
1,140	-	1,140
3,000	12,000	(9,000)
23,986	95,943	(71,957)
51,620	107,943	(56,323)
8,677,634	8,938,429	(260,795)

El Primero High School

Monthly Cash Flow/Forecast FY24-25

Revised 04/23/25

Actuals Through:

3/31/2025

ADA = 456.30



Expenses

Certificated Salaries

1100	Teachers' Salaries
1170	Teachers' Substitute Hours
1175	Teachers' Extra Duty/Stipends
1200	Pupil Support Salaries
1300	Administrators' Salaries

Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Year-End Accruals
120,525	218,031	216,804	217,932	224,345	221,799	215,483	165,193	381,277	232,119	232,119	381,450	-
2,640	4,877	3,736	3,760	3,736	3,736	3,736	3,736	26,198	6,226	6,226	23,706	-
-	-	-	-	-	-	-	-	-	1,718	1,718	1,718	13,745
2,672	4,227	4,227	4,252	4,227	4,227	4,227	4,227	38,244	12,773	12,773	13,703	-
37,786	40,529	39,224	39,224	39,824	39,224	39,224	39,224	141,266	45,355	45,355	117,159	-
163,623	267,664	263,991	265,169	272,133	268,986	262,671	212,381	586,985	298,192	298,192	537,737	13,745

Annual Forecast	Original Budget Total	Favorable / (Unfav.)
2,827,079	2,902,176	75,097
92,314	-	(92,314)
18,900	18,900	-
109,781	140,500	30,719
663,396	536,360	(127,035)
3,711,469	3,597,936	(113,533)

Classified Salaries

2100	Instructional Salaries
2200	Support Salaries
2300	Classified Administrators'
2400	Clerical and Office Staff Salaries

11,882	23,367	30,984	30,560	34,421	26,330	25,417	28,157	36,724	31,435	31,435	36,984	-
7,559	14,514	14,614	14,614	14,614	15,705	19,184	19,049	49,259	15,201	15,201	46,896	-
11,520	11,520	13,566	12,202	12,202	12,202	12,202	12,202	67,542	9,484	9,484	12,208	-
13,482	25,301	22,395	23,186	22,873	21,233	12,651	12,825	46,811	24,258	24,258	29,316	-
44,442	74,701	81,560	80,561	84,110	75,470	69,455	72,232	200,335	80,377	80,377	125,403	-

347,697	345,785	(1,912)
246,409	233,870	(12,539)
196,332	101,433	(94,899)
278,587	236,720	(41,867)
1,069,025	917,808	(151,217)

Benefits

3101	STRS
3202	PERS
3301	OASDI
3311	Medicare
3401	Health and Welfare
3501	State Unemployment
3601	Workers' Compensation
3901	Other Benefits

18,204	51,785	50,975	50,956	52,568	51,017	50,967	51,104	111,992	51,136	51,136	92,215	-
11,341	18,605	20,172	19,469	19,791	17,318	15,953	16,805	49,212	19,036	19,036	29,700	-
2,663	4,281	4,741	4,645	4,877	4,277	3,886	2,922	12,067	4,246	4,246	6,624	-
2,034	4,832	4,878	4,851	5,024	4,852	4,663	4,720	9,549	4,872	4,872	8,534	-
(2,251)	(4,164)	(4,162)	(4,229)	(4,310)	(4,214)	(5,660)	(44,118)	(34,046)	35,750	35,750	456,268	-
6	429	96	82	173	164	7,872	1,139	1,901	1,620	1,620	1,620	-
-	4,541	-	-	6,112	1,743	-	(6,319)	-	4,704	4,704	8,240	-
-	-	-	3,966	119	-	-	-	-	-	-	-	-
31,998	80,308	76,701	79,741	84,355	75,156	77,681	26,253	150,674	121,364	121,364	603,202	-

684,055	687,206	3,151
256,438	255,151	(1,288)
59,474	56,904	(2,570)
63,683	65,478	1,795
420,615	442,000	21,385
16,723	33,877	17,154
23,724	63,220	39,496
4,086	-	(4,086)
1,528,799	1,603,836	75,037

Books and Supplies

4100	Textbooks and Core Materials
4200	Books and Reference Materials
4302	School Supplies
4305	Software
4310	Office Expense
4311	Business Meals
4400	Noncapitalized Equipment
4700	Food Services

-	-	-	-	-	-	-	-	-	-	-	-	-
-	1,813	-	394	-	-	-	-	-	-	-	-	-
-	70,571	-	67,992	-	-	969	121	248	3,184	3,184	3,184	-
30,926	30,763	1,261	3,657	-	5,049	2,808	2,422	-	3,635	3,635	3,635	-
416	189	2,658	7,029	115	225	151	(166)	1,319	-	-	-	-
-	-	-	-	-	-	-	-	-	57	57	57	-
-	-	-	15,087	-	-	-	-	-	-	-	-	-
3,059	-	-	22,433	10,598	9,138	8,677	10,298	-	18,555	18,555	18,555	84,237
34,401	103,335	3,919	116,592	10,714	14,412	12,604	12,675	1,567	25,430	25,430	25,430	84,237

-	45,000	45,000
2,207	-	(2,207)
149,452	38,203	(111,249)
87,789	73,617	(14,172)
11,936	-	(11,936)
170	680	510
15,087	21,350	6,263
204,105	304,443	100,338
470,746	483,293	12,547

El Primero High School

Monthly Cash Flow/Forecast FY24-25

Revised 04/23/25

Actuals Through:

3/31/2025

ADA = 456.30



Subagreement Services

5102	Special Education
5103	Substitute Teacher
5104	Transportation
5105	Security
5106	Other Educational Consultants

Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Year-End Accruals
-	8,995	56,009	45,931	87,693	63,573	91,885	82,428	144,391	64,042	64,042	64,042	-
1,050	1,050	1,400	31,904	16,542	3,388	5,310	25,528	2,620	4,109	4,109	4,109	-
-	-	20,910	46,740	-	36,285	-	20,910	41,205	20,000	20,000	20,000	-
-	-	-	1,353	-	-	-	1,422	-	-	-	-	-
-	-	-	-	-	-	7,142	36,462	-	-	-	-	-
1,050	10,045	78,319	125,928	104,235	103,246	104,337	166,750	188,216	88,151	88,151	88,151	-

Annual Forecast
773,030
101,119
226,050
2,775
43,604
1,146,578

Original Budget Total	Favorable / (Unfav.)
379,460	(393,570)
35,200	(65,919)
-	(226,050)
-	(2,775)
-	(43,604)
414,660	(731,918)

Operations and Housekeeping

5201	Auto and Travel
5300	Dues & Memberships
5400	Insurance
5501	Utilities
5502	Janitorial Services
5900	Communications
5901	Postage and Shipping

-	-	-	2,360	770	1,983	1,255	6,770	317	455	455	455	-
3,925	-	-	1,686	-	2,088	-	-	-	1,250	1,250	1,250	-
11,760	10,327	49,540	78,468	408	-	-	-	-	(133)	(133)	(133)	-
-	-	-	-	-	-	-	-	-	(175)	(175)	(175)	-
-	-	-	-	-	-	-	-	-	(0)	(0)	(0)	-
9	(26,809)	28,329	305	14	143	392	56	159	1,251	1,251	1,251	-
600	654	-	2,789	-	300	-	239	-	451	451	451	-
16,294	(15,828)	77,869	85,608	1,192	4,514	1,647	7,065	476	3,099	3,099	3,099	-

14,819
11,449
150,103
(525)
(0)
6,353
5,935
188,134

5,000	(9,819)
15,000	3,551
60,964	(89,139)
72,058	72,583
77,087	77,087
15,017	8,664
4,513	(1,422)
249,639	61,505

Facilities, Repairs and Other Leases

5601	Rent
5603	Equipment Leases
5610	Repairs and Maintenance

30,814	30,814	220,894	89,026	89,026	89,026	89,026	-	102,200	113,346	113,346	113,346	279,283
566	2,158	-	1,747	745	-	-	832	-	2,052	2,052	2,052	-
29,133	1,702	15,867	5,652	14,115	16,224	154	4,931	10,917	7,342	7,342	7,342	-
60,513	34,673	236,761	96,425	103,887	105,251	89,180	5,763	113,116	122,739	122,739	122,739	279,283

1,360,147
12,204
120,719
1,493,070

1,360,147	-
24,624	12,420
53,100	(67,619)
1,437,871	(55,199)

Professional/Consulting Services

5802	Audit & Taxes
5803	Legal
5804	Professional Development
5805	General Consulting
5806	Special Activities/Field Trips
5807	Bank Charges
5809	Other taxes and fees
5810	Payroll Service Fee
5811	Management Fee
5812	District Oversight Fee
5815	Public Relations/Recruitment

-	-	-	-	6,586	-	-	-	-	-	-	-	-
-	6,495	-	12,779	13,993	5,832	4,031	9,366	5,006	2,500	2,500	2,500	-
-	-	-	41,343	-	4,480	-	-	3,360	-	-	-	-
-	2,745	-	1,635	5,088	10,772	6,832	6,469	3,540	28,397	28,397	28,397	-
106	-	640	6,916	7,000	(506)	466	(106)	-	-	-	-	-
-	-	-	-	-	-	-	12	-	-	-	-	-
4,880	1,008	49	566	705	92	702	9,459	(1,089)	1,000	1,000	1,000	-
-	-	-	-	-	-	-	-	-	732	732	732	-
-	-	182,864	(4,197)	55,927	86,388	61,544	40,076	138,861	72,314	72,314	72,314	89,361
5,260	4,967	4,967	4,967	4,967	4,967	4,967	4,967	4,967	5,511	5,283	5,283	5,612
-	-	-	-	-	-	-	-	-	440	440	440	-
10,246	15,854	188,777	64,472	94,730	112,490	78,542	70,242	155,109	110,894	110,666	110,666	92,216

6,586
65,001
49,183
122,273
14,515
12
19,372
2,196
867,763
66,682
1,320
1,214,903

14,913	8,327
30,000	(35,001)
-	(49,183)
283,972	161,699
7,000	(7,515)
-	(12)
10,000	(9,372)
8,782	6,587
893,843	26,079
69,167	2,485
4,500	3,180
1,322,177	107,274

Depreciation

6900	Depreciation Expense
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3,599	3,599	3,599	3,599	3,599	3,599	3,599	3,599	3,599	3,599	3,599	3,599	-
3,599	3,599	3,599	3,599	3,599	3,599	3,599	3,599	3,599	3,599	3,599	3,599	-

43,186
43,186

44,341	1,155
44,341	1,155

Interest

-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-

-
-

-	-
-	-

Total Expenses

366,167	574,351	1,011,495	918,095	758,953	763,124	699,716	576,959	1,400,077	853,846	853,617	1,620,026	469,481
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10,865,910
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10,071,560	(794,349)
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Monthly Surplus (Deficit)

(10,198)	(136,790)	23,609	(960,069)	(186,235)	100,755	(83,946)	(171,139)	(5,681)	(141,521)	(36,540)	(946,293)	365,772
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(2,188,275)
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(1,133,131)	(1,055,144)
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El Primero High School

Monthly Cash Flow/Forecast FY24-25

Revised 04/23/25

Actuals Through: 3/31/2025

ADA = 456.30



	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Year-End Accruals	Annual Forecast	Original Budget Total	Favorable / (Unfav.)
Cash Flow Adjustments																
Monthly Surplus (Deficit)	(10,198)	(136,790)	23,609	(960,069)	(186,235)	100,755	(83,946)	(171,139)	(5,681)	(141,521)	(36,540)	(946,293)	365,772	(2,188,275)		
Cash flows from operating activities																
Depreciation/Amortization	3,599	3,599	3,599	3,599	3,599	3,599	3,599	3,599	3,599	3,599	3,599	3,599	-	43,186		
Public Funding Receivables	-	-	-	651,433	436,483	13,376	25,783	(20,772)	170,532	-	-	-	(835,254)	441,581		
Grants and Contributions Rec.	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Due To/From Related Parties	2,720	150,364	(2,332,996)	(558,626)	55,927	3,041,355	40,478	32,647	(151,634)	-	-	-	-	280,234		
Prepaid Expenses	12,773	-	-	-	-	-	-	-	-	-	-	-	-	12,773		
Other Assets	-	-	-	-	-	-	-	-	-	-	(24,616)	(194,152)	-	(218,767)		
Accounts Payable	52,778	2,269	34,631	121,315	86,697	(295,132)	(2,543)	5,997	33,773	-	-	-	469,481	509,266		
Accrued Expenses	(40,017)	(30,679)	-	-	-	-	9,852	(175,400)	9,830	-	-	-	-	(226,415)		
Other Liabilities	(32,891)	-	32,891	-	-	-	-	34,705	-	17,022	17,022	17,022	-	85,771		
Deferred Revenue	11,239	11,239	(7,909)	6,901	36,791	45,359	6,901	-	40,458	-	-	-	-	150,979		
Cash flows from investing activities																
Purchases of Prop. And Equip.	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Notes Receivable	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Cash flows from financing activities																
Proceeds from Factoring	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Payments on Factoring	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Proceeds(Payments) on Debt	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Total Change in Cash	3	3	(2,246,175)	(735,447)	433,262	2,909,311	124	(290,364)	100,875	(120,901)	(40,534)	(1,119,824)				
Cash, Beginning of Month	3,549,340	3,549,343	3,549,346	1,303,171	567,724	1,000,986	3,910,297	3,910,421	3,620,057	3,720,932	3,600,032	3,559,498				
Cash, End of Month	3,549,343	3,549,346	1,303,171	567,724	1,000,986	3,910,297	3,910,421	3,620,057	3,720,932	3,600,032	3,559,498	2,439,673				

El Primero High School

Monthly Cash Flow/Forecast FY24-25

Revised 04/23/25

Actuals Through: 3/31/2025

ADA = 456.30

Revenues

State Aid - Revenue Limit

- 8011 LCFF State Aid
- 8012 Education Protection Account
- 8096 In Lieu of Property Taxes

Federal Revenue

- 8181 Special Education - Entitlement
- 8220 Federal Child Nutrition
- 8290 Title I, Part A - Basic Low Income
- 8291 Title II, Part A - Teacher Quality
- 8293 Title III - Limited English
- 8296 Other Federal Revenue

Other State Revenue

- 8311 State Special Education
- 8520 Child Nutrition
- 8545 School Facilities (SB740)
- 8550 Mandated Cost
- 8560 State Lottery
- 8598 Prior Year Revenue
- 8599 Other State Revenue

Other Local Revenue

- 8660 Interest Revenue
- 8690 Other Local Revenue
- 8699 School Fundraising
- 8980 Contributions, Unrestricted
- 8990 Contributions, Restricted

Total Revenue



El Primero High School

Monthly Cash Flow/Forecast FY24-25

Revised 04/23/25

Actuals Through: 3/31/2025

ADA = 456.30

Expenses

Certificated Salaries

- 1100 Teachers' Salaries
- 1170 Teachers' Substitute Hours
- 1175 Teachers' Extra Duty/Stipends
- 1200 Pupil Support Salaries
- 1300 Administrators' Salaries

Classified Salaries

- 2100 Instructional Salaries
- 2200 Support Salaries
- 2300 Classified Administrators'
- 2400 Clerical and Office Staff Salaries

Benefits

- 3101 STRS
- 3202 PERS
- 3301 OASDI
- 3311 Medicare
- 3401 Health and Welfare
- 3501 State Unemployment
- 3601 Workers' Compensation
- 3901 Other Benefits

Books and Supplies

- 4100 Textbooks and Core Materials
- 4200 Books and Reference Materials
- 4302 School Supplies
- 4305 Software
- 4310 Office Expense
- 4311 Business Meals
- 4400 Noncapitalized Equipment
- 4700 Food Services

El Primero High School

Monthly Cash Flow/Forecast FY24-25

Revised 04/23/25

Actuals Through: 3/31/2025

ADA = 456.30

Subagreement Services

- 5102 Special Education
- 5103 Substitute Teacher
- 5104 Transportation
- 5105 Security
- 5106 Other Educational Consultants

Operations and Housekeeping

- 5201 Auto and Travel
- 5300 Dues & Memberships
- 5400 Insurance
- 5501 Utilities
- 5502 Janitorial Services
- 5900 Communications
- 5901 Postage and Shipping

Facilities, Repairs and Other Leases

- 5601 Rent
- 5603 Equipment Leases
- 5610 Repairs and Maintenance

Professional/Consulting Services

- 5802 Audit & Taxes
- 5803 Legal
- 5804 Professional Development
- 5805 General Consulting
- 5806 Special Activities/Field Trips
- 5807 Bank Charges
- 5809 Other taxes and fees
- 5810 Payroll Service Fee
- 5811 Management Fee
- 5812 District Oversight Fee
- 5815 Public Relations/Recruitment

Depreciation

- 6900 Depreciation Expense

Interest

Total Expenses

Monthly Surplus (Deficit)

El Primero High School

Monthly Cash Flow/Forecast FY24-25

Revised 04/23/25

Actuals Through: 3/31/2025

ADA = 456.30

Cash Flow Adjustments
Monthly Surplus (Deficit)
Cash flows from operating activities
Depreciation/Amortization
Public Funding Receivables
Grants and Contributions Rec.
Due To/From Related Parties
Prepaid Expenses
Other Assets
Accounts Payable
Accrued Expenses
Other Liabilities
Deferred Revenue
Cash flows from investing activities
Purchases of Prop. And Equip.
Notes Receivable
Cash flows from financing activities
Proceeds from Factoring
Payments on Factoring
Proceeds(Payments) on Debt
Total Change in Cash
Cash, Beginning of Month
Cash, End of Month

Downtown College Prep- CMO

Monthly Cash Flow/Forecast FY24-25

Revised 04/23/2025

Actuals Through: 3/31/2025

ADA = 0.00

Revenues

Other Local Revenue

8660	Interest Revenue
8689	Other Fees and Contracts
8690	Other Local Revenue
8699	School Fundraising
8980	Contributions, Unrestricted
8990	Contributions, Restricted

Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Year-End Accruals
3,435	5,487	3,672	3,079	3,570	5,883	7,356	5,787	6,717	3,500	3,500	3,500	-
-	25,567	381,922	(13,547)	133,981	214,000	155,789	59,769	201,094	142,575	142,575	142,575	124,597
-	-	-	-	68,054	252,235	31,110	25,057	1,283,339	-	-	-	-
-	-	-	-	6,000	-	-	-	-	1	1	-	-
-	-	27,094	30,000	(57,094)	-	-	-	30,000	-	-	-	-
-	-	-	-	-	-	-	-	-	92	92	92	5,830
3,435	31,055	412,688	19,532	154,511	472,118	194,254	90,613	1,521,150	146,167	146,167	146,167	130,426

Total Revenue

3,435	31,055	412,688	19,532	154,511	472,118	194,254	90,613	1,521,150	139,898	139,898	139,897	73,987
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Expenses

Certificated Salaries

1100	Teachers' Salaries
1170	Teachers' Substitute Hours
1300	Administrators' Salaries

-	9,004	8,568	8,568	8,568	8,643	8,778	6,659	(60,746)	-	-	-	-
1,760	3,251	2,491	2,507	2,491	2,491	2,491	2,491	(19,971)	-	-	-	-
42,788	42,788	42,788	42,788	42,788	57,223	30,125	30,125	(78,495)	30,125	30,125	48,443	-
44,548	55,042	53,846	53,862	53,846	68,356	41,393	39,275	(159,212)	30,125	30,125	48,443	-

Classified Salaries

2200	Support Salaries
2300	Classified Administrators' Salaries
2400	Clerical and Office Staff Salaries

3,596	3,914	3,520	3,907	2,805	2,940	3,046	2,866	(26,594)	-	-	-	-
82,944	27,545	27,545	53,906	9,819	9,819	9,819	9,819	(104,631)	10,826	10,826	19,292	-
38,460	39,812	38,558	47,918	28,680	27,770	26,023	26,368	28,963	27,749	27,749	53,664	-
125,001	71,272	69,623	105,731	41,305	40,529	38,888	39,054	(102,262)	38,575	38,575	72,956	-

Benefits

3101	STRS
3202	PERS
3301	OASDI
3311	Medicare
3401	Health and Welfare
3501	State Unemployment
3601	Workers' Compensation
3901	Other Benefits

9,485	10,336	10,219	10,351	10,285	10,685	7,906	7,345	(31,373)	8,214	8,214	13,209	-
22,686	18,851	18,481	21,972	10,904	10,650	10,240	19,153	(21,379)	8,470	8,470	16,020	-
7,283	4,272	4,026	5,549	2,530	2,480	2,356	1,206	(5,871)	1,941	1,941	3,672	-
2,415	1,789	1,729	2,253	1,346	1,545	1,139	1,139	(1,849)	1,044	1,044	1,844	-
70,782	45,455	99,182	70,458	73,459	70,165	97,387	158,369	212,981	10,000	10,000	(786,354)	-
-	145	-	-	-	-	1,595	282	(1,007)	245	245	245	-
-	712	-	6,834	1,213	8,602	15,163	(9,557)	-	1,008	1,008	1,781	-
99	(38)	(0)	622	19	76	(38)	38	(63)	-	-	-	-
112,749	81,523	133,636	118,038	99,757	104,203	135,748	177,974	151,440	30,922	30,922	(749,584)	-

Books and Supplies

4100	Textbooks and Core Curricula
4305	Software
4310	Office Expense
4311	Business Meals
4400	Noncapitalized Equipment

-	-	-	746	-	-	-	-	-	-	-	-	-
4,945	275	1,912	5,908	-	4,168	550	550	1,100	1,633	1,633	1,633	-
-	(231)	407	17,015	996	610	340	1,063	1,045	333	333	333	-
-	-	-	249	-	-	(25)	-	-	1,917	1,917	1,917	-
-	-	-	-	-	-	-	-	-	-	-	-	-
4,945	44	2,320	23,917	996	4,778	865	1,613	2,145	3,883	3,883	3,883	-

Annual Forecast
55,486
1,710,896
1,659,795
6,001
30,000
6,106
3,468,285
3,393,037

Original Budget Total	Favorable / (Unfav.)
ADA = 0.00	
42,000	13,486
1,693,525	17,371
-	1,659,795
5	5,996
290,000	(260,000)
45,235	(39,129)
2,070,765	1,397,520

2,070,782	1,322,256
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(1,959)
-
361,608
359,649

-	1,959
-	-
158,040	(203,568)
158,040	(201,610)

-
167,531
411,715
579,246

-	-
566,592	399,061
382,552	(29,163)
949,145	369,898

74,876
144,517
31,386
15,438
131,884
1,750
26,763
714

30,186	(44,691)
256,744	112,227
58,847	27,461
16,054	617
120,000	(11,884)
5,880	4,130
15,501	(11,263)
-	(714)

427,328
746
24,307
22,244
5,974
-
53,271

-	(746)
19,596	(4,711)
4,000	(18,244)
23,000	17,026
18,500	18,500
65,096	11,825

Downtown College Prep- CMO

Monthly Cash Flow/Forecast FY24-25

Revised 04/23/2025

Actuals Through: 3/31/2025

ADA = 0.00

		Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Year-End Accruals	Annual Forecast	Original Budget Total	Favorable / (Unfav.)
Subagreement Services																	
		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operations and Housekeeping																	
5201	Auto and Travel	-	-	-	(240)	-	512	-	-	-	455	455	455	-	1,636	5,000	3,364
5300	Dues & Memberships	-	-	270	(270)	-	-	-	-	135	991	991	991	-	3,107	11,887	8,780
5400	Insurance	-	-	-	(1,000)	-	-	-	-	-	196	196	196	-	(411)	2,356	2,767
5501	Utilities	-	-	-	-	-	-	-	(2,847)	-	-	-	-	-	(2,847)	-	2,847
5502	Janitorial Services	-	-	-	-	-	-	-	-	-	167	167	167	-	500	2,000	1,500
5900	Communications	91	605	985	(973)	-	259	378	-	-	385	385	385	-	2,500	4,617	2,117
5901	Postage and Shipping	-	-	-	69	-	-	-	-	73	220	220	220	-	802	2,200	1,398
		91	605	1,255	(2,413)	-	771	378	(2,847)	208	2,413	2,413	2,413	-	5,286	28,060	22,774
Facilities, Repairs and Other Leases																	
5601	Rent	2,397	1	(1,291)	-	-	-	-	-	-	-	-	-	-	1,106	45,235	44,129
5602	Additional Rent	-	2,396	(2,396)	696	-	-	-	-	-	-	-	-	-	696	-	(696)
5603	Equipment Leases	109	902	(150)	(424)	110	-	-	404	-	108	108	108	-	1,277	1,300	23
5604	Other Leases	-	-	-	(463)	-	-	-	-	-	-	-	-	-	(463)	-	463
5610	Repairs and Maintenance	-	-	4,133	-	-	-	-	-	-	835	835	835	-	6,637	10,014	3,378
		2,506	3,298	296	(190)	110	-	-	404	-	943	943	943	-	9,253	56,549	47,296
Professional/Consulting Services																	
5801	IT	-	-	-	-	-	-	-	-	-	350	350	350	-	1,050	4,200	3,150
5802	Audit & Taxes	-	-	-	-	6,586	1,050	-	-	-	-	-	-	-	7,636	14,193	6,557
5803	Legal	-	-	-	1,922	2,089	-	-	-	-	2,048	2,048	2,048	-	10,154	24,570	14,416
5804	Professional Development	-	-	-	850	-	-	-	-	(480)	700	700	700	-	2,470	7,000	4,530
5805	General Consulting	-	-	526	175	750	82	1,128	261	375	15,614	15,614	15,614	-	50,138	36,140	(13,998)
5806	Special Activities/Field Trips	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,500	1,500
5807	Bank Charges	183	120	115	127	235	119	236	1,128	128	300	300	300	-	3,290	3,000	(290)
5808	Printing	-	-	-	-	-	1,942	-	-	-	240	240	240	-	2,662	2,400	(262)
5809	Other taxes and fees	130	-	-	391	10	2,348	609	6,841	21,367	420	420	420	-	32,957	4,200	(28,757)
5810	Payroll Service Fee	1,250	1,250	-	4,650	3,175	2,800	2,800	2,800	2,800	90	90	90	-	21,794	1,076	(20,718)
5811	Management Fee	21,168	21,168	45,275	45,105	23,937	24,282	24,856	29,178	37,659	31,754	31,754	31,754	-	367,889	505,200	137,311
5812	District Oversight Fee	-	-	-	-	-	-	-	-	-	0	0	0	0	0	0	0
5815	Public Relations/Recruitment	-	-	-	-	-	-	-	-	-	1,890	1,890	1,890	-	5,671	18,904	13,233
5820	Scholarship Expense	68,000	-	-	-	-	-	-	-	-	1,890	1,890	1,890	-	73,671	18,904	(54,767)
		90,731	22,538	45,916	53,220	36,781	32,622	29,629	40,208	61,849	55,296	55,296	55,296	0	579,382	622,383	61,905
Depreciation																	
6900	Depreciation Expense	-	-	-	-	-	-	-	-	-	20	20	20	-	60	240	180
		-	-	-	-	-	-	-	-	-	20	20	20	-	60	240	180
Interest																	
		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenses		380,570	234,323	306,892	352,165	232,794	251,259	246,901	295,681	(45,832)	165,108	165,108	(416,815)	0	2,168,154	2,382,723	233,473
Monthly Surplus (Deficit)		(377,135)	(203,268)	105,795	(332,633)	(78,283)	220,859	(52,647)	(205,067)	1,566,982	(25,210)	(25,210)	556,712	73,987	1,224,883	(311,942)	1,555,728



Downtown College Prep- CMO

Monthly Cash Flow/Forecast FY24-25

Revised 04/23/2025

Actuals Through: 3/31/2025

ADA = 0.00

Cash Flow Adjustments

Monthly Surplus (Deficit)

Cash flows from operating activities

Depreciation/Amortization

Public Funding Receivables

Grants and Contributions Rec.

Due To/From Related Parties

Prepaid Expenses

Other Assets

Accounts Payable

Accrued Expenses

Other Liabilities

Deferred Revenue

Cash flows from investing activities

Purchases of Prop. And Equip.

Notes Receivable

Cash flows from financing activities

Proceeds from Factoring

Payments on Factoring

Proceeds(Payments) on Debt

Total Change in Cash

Cash, Beginning of Month

Cash, End of Month

	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Year-End Accruals	Annual Forecast
Monthly Surplus (Deficit)	(377,135)	(203,268)	105,795	(332,633)	(78,283)	220,859	(52,647)	(205,067)	1,566,982	(25,210)	(25,210)	556,712	73,987	1,224,883
Cash flows from operating activities														
Depreciation/Amortization	-	-	-	-	-	-	-	-	-	20	20	20	-	60
Public Funding Receivables	-	-	-	-	-	-	-	-	-	-	-	-	(73,987)	(73,987)
Grants and Contributions Rec.	-	-	-	-	(840)	(3,720)	4,560	-	-	-	-	-	-	-
Due To/From Related Parties	1,005,664	(211,604)	4,772,896	1,303,114	(433,498)	(5,151,670)	(105,259)	(110,170)	463,406	1,060,000	-	-	-	2,592,880
Prepaid Expenses	(33,518)	28,616	(41,964)	(18,827)	5,077	67,333	(19,121)	6,345	(1,218)	-	-	-	-	(7,277)
Other Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accounts Payable	36,225	(18,153)	(17,546)	87,376	28,471	(117,958)	2,136	(4,037)	562	-	-	-	0	(2,924)
Accrued Expenses	23,386	(30,717)	116,859	71,305	(280,449)	160,184	(14,166)	85,369	24,813	-	-	-	-	156,585
Other Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Cash flows from investing activities														
Purchases of Prop. And Equip.	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Notes Receivable	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Cash flows from financing activities														
Proceeds from Factoring	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments on Factoring	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds(Payments) on Debt	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Change in Cash	654,623	(435,126)	4,936,041	1,110,335	(759,522)	(4,824,971)	(184,496)	(227,561)	2,054,545	1,034,810	(25,190)	556,732		
Cash, Beginning of Month	(7,128,283)	(6,473,660)	(6,908,786)	(1,972,745)	(862,410)	(1,621,932)	(6,446,903)	(6,631,400)	(6,858,960)	(4,804,413)	(3,769,603)	(3,794,793)		
Cash, End of Month	(6,473,660)	(6,908,786)	(1,972,745)	(862,410)	(1,621,932)	(6,446,903)	(6,631,400)	(6,858,960)	(4,804,413)	(3,769,603)	(3,794,793)	(3,238,061)		



Original Budget Total	Favorable / (Unfav.)
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Downtown College Prep- CMO

Monthly Cash Flow/Forecast FY24-25

Revised 04/23/2025

Actuals Through: 3/31/2025

ADA = 0.00

Revenues

Other Local Revenue		
8660	Interest Revenue	
8689	Other Fees and Contracts	
8690	Other Local Revenue	
8699	School Fundraising	
8980	Contributions, Unrestricted	
8990	Contributions, Restricted	

Total Revenue

Expenses

Certificated Salaries		
1100	Teachers' Salaries	
1170	Teachers' Substitute Hours	
1300	Administrators' Salaries	

Classified Salaries		
2200	Support Salaries	
2300	Classified Administrators' Salaries	
2400	Clerical and Office Staff Salaries	

Benefits		
3101	STRS	
3202	PERS	
3301	OASDI	
3311	Medicare	
3401	Health and Welfare	
3501	State Unemployment	
3601	Workers' Compensation	
3901	Other Benefits	

Books and Supplies		
4100	Textbooks and Core Curricula	
4305	Software	
4310	Office Expense	
4311	Business Meals	
4400	Noncapitalized Equipment	

Downtown College Prep- CMO

Monthly Cash Flow/Forecast FY24-25

Revised 04/23/2025

Actuals Through: 3/31/2025

ADA = 0.00

Subagreement Services

Operations and Housekeeping

- 5201 Auto and Travel
- 5300 Dues & Memberships
- 5400 Insurance
- 5501 Utilities
- 5502 Janitorial Services
- 5900 Communications
- 5901 Postage and Shipping

Facilities, Repairs and Other Leases

- 5601 Rent
- 5602 Additional Rent
- 5603 Equipment Leases
- 5604 Other Leases
- 5610 Repairs and Maintenance

Professional/Consulting Services

- 5801 IT
- 5802 Audit & Taxes
- 5803 Legal
- 5804 Professional Development
- 5805 General Consulting
- 5806 Special Activities/Field Trips
- 5807 Bank Charges
- 5808 Printing
- 5809 Other taxes and fees
- 5810 Payroll Service Fee
- 5811 Management Fee
- 5812 District Oversight Fee
- 5815 Public Relations/Recruitment
- 5820 Scholarship Expense

Depreciation

- 6900 Depreciation Expense

Interest

Total Expenses

Monthly Surplus (Deficit)



Downtown College Prep- CMO

Monthly Cash Flow/Forecast FY24-25

Revised 04/23/2025

Actuals Through: 3/31/2025

ADA = 0.00

Cash Flow Adjustments
Monthly Surplus (Deficit)
Cash flows from operating activities
Depreciation/Amortization
Public Funding Receivables
Grants and Contributions Rec.
Due To/From Related Parties
Prepaid Expenses
Other Assets
Accounts Payable
Accrued Expenses
Other Liabilities
Deferred Revenue
Cash flows from investing activities
Purchases of Prop. And Equip.
Notes Receivable
Cash flows from financing activities
Proceeds from Factoring
Payments on Factoring
Proceeds(Payments) on Debt
Total Change in Cash
Cash, Beginning of Month
Cash, End of Month

# Downtown College Prep

## Statement of Financial Position

March 31, 2025

	Central Office	Alum Rock Middle School	Alum Rock High School	El Primero High School	El Camino Middle School	DCP Foundation	Combined
<b>Assets</b>							
<b>Current Assets</b>							
Cash & Cash Equivalents	\$ (4,804,413)	\$ 3,824,510	\$ (443,895)	\$ 3,568,541	\$ 1,118,113	\$ 4,525,649	\$ 7,788,506
Restricted Cash	-	215,208	-	152,390	284,927	-	652,525
Total Cash & Cash Equivalents	(4,804,413)	4,039,718	(443,895)	3,720,931	1,403,040	4,525,649	8,441,030
Accounts Receivable	4,569	992	5,958	-	-	43,452	54,971
Public Funding Receivables	-	19,667	(14,838)	43,270	43,510	-	91,610
Due To/From Related Parties	(1,188,289)	407,289	260,449	222,871	1,830,173	(1,532,494)	(0)
Prepaid Expenses	13,991	-	-	-	-	-	13,991
<b>Total Current Assets</b>	<b>(5,974,142)</b>	<b>4,467,665</b>	<b>(192,326)</b>	<b>3,987,073</b>	<b>3,276,723</b>	<b>3,036,607</b>	<b>8,601,601</b>
<b>Long-Term Assets</b>							
Property & Equipment, Net	-	2,337,844	-	1,327,742	1,549,784	33,902,517	39,117,886
Right-of-Use Asset, Net	-	(0)	252,084	3,200	0	-	255,284
<b>Total Long Term Assets</b>	<b>-</b>	<b>2,337,844</b>	<b>252,084</b>	<b>1,330,942</b>	<b>1,549,784</b>	<b>33,902,517</b>	<b>39,373,171</b>
<b>Total Assets</b>	<b>\$ (5,974,142)</b>	<b>\$ 6,805,509</b>	<b>\$ 59,758</b>	<b>\$ 5,318,015</b>	<b>\$ 4,826,507</b>	<b>\$ 36,939,124</b>	<b>\$ 47,974,771</b>
<b>Liabilities</b>							
<b>Current Liabilities</b>							
Accounts Payable	\$ 821	\$ (2,062)	\$ -	\$ 36,607	\$ 48	\$ -	\$ 35,414
Accrued Liabilities	389,847	190,295	(10,062)	124,316	93,595	167,155	955,145
Deferred Revenue	-	215,208	-	152,390	284,927	298,816	951,340
Notes Payable, Current Portion	-	3,091	33,165	34,705	58,413	-	129,374
<b>Total Current Liabilities</b>	<b>390,668</b>	<b>406,531</b>	<b>23,103</b>	<b>348,018</b>	<b>436,982</b>	<b>465,971</b>	<b>2,071,273</b>
<b>Long-Term Liabilities</b>							
Deferred Rent, Net of Current Portion	-	-	-	-	-	189,000	189,000
Notes Payable, Net of Current Portion	-	-	-	-	-	2,343,392	2,343,392
Operating Lease Liability, Net of Current	-	(0)	252,084	3,198	2	-	255,284
Premium on Bonds Payable	-	-	-	-	-	559,359	559,359
Bonds Payable	-	-	-	-	-	33,975,000	33,975,000
<b>Total Long-Term Liabilities</b>	<b>-</b>	<b>(0)</b>	<b>252,084</b>	<b>3,198</b>	<b>2</b>	<b>37,066,750</b>	<b>37,322,034</b>
<b>Total Liabilities</b>	<b>390,668</b>	<b>406,531</b>	<b>275,187</b>	<b>351,216</b>	<b>436,984</b>	<b>37,532,721</b>	<b>39,393,307</b>
<b>Net Asset</b>	<b>(6,364,810)</b>	<b>6,398,978</b>	<b>(215,429)</b>	<b>4,966,799</b>	<b>4,389,523</b>	<b>(593,597)</b>	<b>8,581,463</b>
<b>Total Liabilities and Net Assets</b>	<b>\$ (5,974,142)</b>	<b>\$ 6,805,509</b>	<b>\$ 59,758</b>	<b>\$ 5,318,015</b>	<b>\$ 4,826,507</b>	<b>\$ 36,939,124</b>	<b>\$ 47,974,770</b>

## Downtown College Prep

### Statement of Cash Flows

For the period ended March 31, 2025

	Central Office	Alum Rock Middle School	Alum Rock High School	El Primero High School	El Camino Middle School	DCP Foundation	Month Ended 03/31/25
<b>Cash Flows from Operating Activities</b>							
Change in Net Assets	\$ 1,566,982	\$ (201,437)	\$ 22,318	\$ (5,681)	\$ (89,387)	\$ 161,822	\$ 1,454,618
Adjustments to reconcile change in net assets to net cash flows from operating activities:							
Depreciation	-	6,315	-	3,599	4,300	102,184	116,398
Public Funding Receivables	-	127,533	-	170,532	362,010	-	660,074
Due from Related Parties	463,406	(172,888)	(15,574)	(151,634)	(123,310)	-	-
Prepaid Expenses	(1,215)	-	-	-	-	-	(1,215)
Accounts Payable	562	(19,948)	-	33,773	(343)	-	14,044
Accrued Expenses	24,813	117,470	-	9,830	2	-	152,115
Deferred Revenue	-	-	-	40,458	13,804	-	54,262
<b>Total Cash Flows from Operating Activities</b>	<b>2,054,548</b>	<b>(142,954)</b>	<b>6,744</b>	<b>100,875</b>	<b>167,077</b>	<b>264,007</b>	<b>2,450,297</b>
Change in Cash & Cash Equivalents	2,054,548	(142,954)	6,744	100,875	167,077	264,007	2,450,297
Cash & Cash Equivalents, Beginning of Period	(6,858,961)	4,182,672	(450,640)	3,620,056	1,235,963	4,261,643	5,990,733
<b>Cash and Cash Equivalents, End of Period</b>	<b>\$ (4,804,413)</b>	<b>\$ 4,039,718</b>	<b>\$ (443,895)</b>	<b>\$ 3,720,931</b>	<b>\$ 1,403,040</b>	<b>\$ 4,525,649</b>	<b>\$ 8,441,030</b>

## Alum Rock Middle School

### Budget vs Actual

For the period ended March 31, 2025

	Current Period Actual	Current Period Budget	Current Period Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget
<b>Revenues</b>							
State Aid - Revenue Limit							
LCFF State Aid	\$ (115,719)	\$ 90,981	\$ (206,700)	\$1,662,200	\$ 931,495	\$ 730,705	\$1,482,687
Education Protection Account	-	125,800	(125,800)	398,649	377,401	21,248	315,932
State Aid - Prior Year	(1,060)	-	(1,060)	(2,120)	-	(2,120)	-
In Lieu of Property Taxes	88,663	101,006	(12,343)	642,807	757,595	(114,788)	959,606
Total State Aid - Revenue Limit	(28,116)	317,787	(345,903)	2,701,536	2,066,490	635,046	2,758,225
Federal Revenue							
Special Education - Entitlement	-	1,836	(1,836)	-	18,800	(18,800)	26,144
Federal Child Nutrition	-	10,164	(10,164)	40,880	56,170	(15,290)	106,990
Title I, Part A - Basic Low Income	66,305	-	66,305	248,954	103,818	145,136	103,818
Title II, Part A - Teacher Quality	560	-	560	7,627	11,105	(3,478)	11,105
Title III - Limited English	4,172	-	4,172	22,281	-	22,281	11,423
Other Federal Revenue	1,499	-	1,499	27,382	-	27,382	-
Total Federal Revenue	72,536	12,000	60,536	347,124	189,892	157,232	259,480
Other State Revenue							
State Special Education	-	12,219	(12,219)	-	125,105	(125,105)	173,982
State Child Nutrition	-	962	(962)	28,604	5,317	23,287	10,127
School Facilities (SB740)	-	-	-	298,179	138,504	159,675	277,009
Mandated Cost	-	-	-	15,014	4,709	10,305	4,709
State Lottery	-	-	-	26,594	14,769	11,825	50,076
Prior Year Revenue	-	-	-	(11,641)	-	(11,641)	-
Other State Revenue	(691)	905	(1,596)	19,960	222,189	(202,229)	441,563
Total Other State Revenue	(691)	14,086	(14,777)	376,710	510,594	(133,884)	957,467
Other Local Revenue							
Other Local Revenue	-	-	-	2,788	-	2,788	-
Contributions, Unrestricted	-	583	(583)	-	5,250	(5,250)	7,000
Total Other Local Revenue	-	583	(583)	2,788	5,250	(2,462)	7,000
<b>Total Revenues</b>	<b>43,729</b>	<b>344,457</b>	<b>(300,728)</b>	<b>3,428,158</b>	<b>2,772,226</b>	<b>655,932</b>	<b>3,982,172</b>
<b>Expenses</b>							
Certificated Salaries							
Teachers' Salaries	61,696	108,437	(46,741)	783,099	872,710	89,610	1,198,021
Teachers' Extra Duty/Stipends	-	2,009	(2,009)	-	16,073	16,073	22,100
Pupil Support Salaries	-	6,955	(6,955)	-	55,636	55,636	76,500
Administrators' Salaries	(40,108)	16,930	(57,038)	157,133	148,975	(8,157)	199,765
Total Certificated Salaries	21,588	134,331	(112,743)	940,232	1,093,394	153,162	1,496,386
Classified Salaries							
Instructional Salaries	16,916	15,060	1,856	156,722	120,483	(36,238)	165,665
Support Salaries	12,389	5,340	7,049	100,366	42,717	(57,649)	58,736
Supervisors' and Administrators' Salaries	68,949	9,003	59,946	120,858	78,216	(42,642)	105,226
Clerical and Office Staff Salaries	(7,596)	7,559	(15,155)	59,349	60,475	1,125	83,153
Total Classified Salaries	90,658	36,963	53,695	437,294	301,891	(135,404)	412,779
Benefits							
State Teachers' Retirement System, certificated positions	4,341	25,657	(21,316)	176,016	208,838	32,823	285,810
Public Employees' Retirement System, classified positions	20,152	9,998	10,154	110,663	81,661	(29,001)	111,657
OASDI/Medicare/Alternative, certificated positions	3,745	2,292	1,453	24,309	18,717	(5,592)	25,592
Medicare/Alternative, certificated positions	962	2,484	(1,521)	18,913	20,232	1,318	27,683
Health and Welfare Benefits, certificated positions	(5,335)	18,600	(23,935)	(21,847)	167,400	189,247	223,200
State Unemployment Insurance, certificated positions	151	1,877	(1,725)	5,641	15,951	10,310	18,766
Workers' Compensation Insurance, certificated positions	-	2,398	(2,398)	2,304	19,534	17,230	26,728
Other Benefits, certificated positions	-	-	-	1,818	-	(1,818)	-
Total Benefits	24,017	63,306	(39,289)	317,817	532,333	214,516	719,435

## Alum Rock Middle School

### Budget vs Actual

For the period ended March 31, 2025

	Current Period Actual	Current Period Budget	Current Period Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget
Books & Supplies							
Textbooks and Core Materials	-	-	-	2,176	23,000	20,824	23,000
Books and Reference Materials	-	-	-	-	5,000	5,000	5,000
School Supplies	-	1,617	(1,617)	58,118	14,550	(43,568)	19,400
Software	2,461	3,137	(676)	45,705	28,233	(17,472)	37,644
Office Expense	714	670	43	9,672	6,031	(3,641)	8,041
Business Meals	-	17	(17)	973	150	(823)	200
Noncapitalized Equipment	-	-	-	194	11,090	10,896	11,090
Food Services	10,108	10,647	(539)	90,594	85,176	(5,417)	117,117
Total Books & Supplies	13,283	16,087	(2,805)	207,432	173,230	(34,202)	221,493
Subagreement Services							
Special Education	26,245	17,596	8,649	194,831	140,771	(54,060)	193,560
Substitute Teacher	10,500	-	10,500	49,630	-	(49,630)	-
Security	994	-	994	3,116	-	(3,116)	-
Other Educational Consultants	36,462	20,810	15,652	255,235	145,673	(109,562)	208,104
Total Subagreement Services	74,202	38,407	35,795	502,811	286,444	(216,368)	401,664
Operations & Housekeeping							
Auto and Travel	510	227	283	8,211	1,818	(6,393)	2,500
Dues & Memberships	-	167	(167)	804	1,503	699	2,004
Insurance	-	3,242	(3,242)	72,634	29,179	(43,455)	38,905
Utilities	-	2,622	(2,622)	-	23,595	23,595	31,460
Janitorial Services	-	5,903	(5,903)	-	53,126	53,126	70,835
Communications	1,475	495	981	5,726	4,452	(1,275)	5,936
Postage and Shipping	-	50	(50)	500	350	(150)	500
Total Operations & Housekeeping	1,985	12,706	(10,720)	87,875	114,023	26,147	152,139
Facilities, Repairs & Other Leases							
Rent	-	91,471	(91,471)	628,226	823,239	195,013	1,097,652
Equipment Leases	-	1,127	(1,127)	4,342	10,143	5,801	13,524
Repairs and Maintenance	-	3,369	(3,369)	90,639	30,319	(60,319)	40,426
Total Facilities, Repairs & Other Leases	-	95,967	(95,967)	723,206	863,701	140,495	1,151,602
Professional/Consulting Services							
Audit & Taxes	-	-	-	6,586	14,193	7,607	14,193
Legal	2,503	2,500	3	28,214	22,500	(5,714)	30,000
Professional Development	560	810	(250)	6,591	5,670	(921)	8,100
General Consulting	3,337	2,027	1,310	23,279	14,190	(9,089)	20,271
Special Activities/Field Trips	2,250	-	2,250	5,783	8,700	2,917	8,700
Other Taxes and Fees	96	520	(424)	6,933	3,640	(3,293)	5,200
Payroll Service Fee	-	411	(411)	-	3,703	3,703	4,937
Management Fee	4,373	33,185	(28,812)	342,537	298,663	(43,874)	398,217
District Oversight Fee	-	4,767	(4,767)	43,088	30,997	(12,091)	41,373
Total Professional/Consulting Services	13,119	44,220	(31,101)	463,011	402,256	(60,755)	530,991
Depreciation							
Depreciation Expense	6,315	6,833	(518)	56,833	61,500	4,667	82,000
Total Depreciation	6,315	6,833	(518)	56,833	61,500	4,667	82,000
<b>Total Expenses</b>	<b>245,166</b>	<b>448,819</b>	<b>(203,653)</b>	<b>3,736,512</b>	<b>3,828,772</b>	<b>92,260</b>	<b>5,168,490</b>
<b>Change in Net Assets</b>	<b>(201,437)</b>	<b>(104,363)</b>	<b>(504,381)</b>	<b>(308,354)</b>	<b>(1,056,546)</b>	<b>748,192</b>	<b>(1,186,318)</b>
Net Assets, Beginning of Period	6,600,414			6,707,332			
<b>Net Assets, End of Period</b>	<b>\$6,398,978</b>			<b>\$6,398,978</b>			

## Alum Rock High School

### Budget vs Actual

For the period ended March 31, 2025

	Current Period Actual	Current Period Budget	Current Period Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget
<b>Revenues</b>							
Other State Revenue							
Prior Year Revenue	-	-	-	(5,468)	-	(5,468)	-
Total Other State Revenue	-	-	-	(5,468)	-	(5,468)	-
Other Local Revenue							
Interest Revenue	1	-	1	13	-	13	-
Other Local Revenue	-	-	-	500	-	500	-
Total Other Local Revenue	1	-	1	513	-	513	-
<b>Total Revenues</b>	<b>1</b>	<b>-</b>	<b>1</b>	<b>(4,956)</b>	<b>-</b>	<b>(4,956)</b>	<b>-</b>
<b>Expenses</b>							
Certificated Salaries							
Teachers' Salaries	5,211	-	5,211	44,939	-	(44,939)	-
Administrators' Salaries	3,111	-	3,111	28,003	-	(28,003)	-
Total Certificated Salaries	8,322	-	8,322	72,942	-	(72,942)	-
Clerical and Office Staff Salaries	(28,878)	-	(28,878)	-	-	-	-
Total Classified Salaries	(28,878)	-	(28,878)	-	-	-	-
Benefits							
State Teachers' Retirement System, certificated positions	1,590	-	1,590	14,227	-	(14,227)	-
Public Employees' Retirement System, classified positions	(7,812)	-	(7,812)	-	-	-	-
OASDI/Medicare/Alternative, certificated positions	(1,747)	-	(1,747)	(1,809)	-	1,809	-
Medicare/Alternative, certificated positions	(173)	-	(173)	1,198	-	(1,198)	-
Health and Welfare Benefits, certificated positions	(227)	-	(227)	(9,951)	-	9,951	-
State Unemployment Insurance, certificated positions	(101)	-	(101)	152	-	(152)	-
Workers' Compensation Insurance, certificated positions	-	-	-	(5,086)	-	5,086	-
Total Benefits	(8,470)	-	(8,470)	(1,269)	-	1,269	-

Alum Rock High School

Budget vs Actual

For the period ended March 31, 2025

	Current Period Actual	Current Period Budget	Current Period Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget
Books & Supplies							
Software	-	-	-	2,170	-	(2,170)	-
Total Books & Supplies	-	-	-	2,170	-	(2,170)	-
Subagreement Services							
Special Education	-	-	-	2,250	-	(2,250)	-
Substitute Teacher	-	-	-	4,801	-	(4,801)	-
Transportation	6,150	-	6,150	6,150	-	(6,150)	-
Other Educational Consultants	-	-	-	4,000	-	(4,000)	-
Total Subagreement Services	6,150	-	6,150	17,201	-	(17,201)	-
Operations & Housekeeping							
Communications	-	-	-	40	-	(40)	-
Total Operations & Housekeeping	-	-	-	40	-	(40)	-
Facilities, Repairs & Other Leases							
Rent	-	-	-	11,013	-	(11,013)	-
Equipment Leases	-	-	-	349	-	(349)	-
Repairs and Maintenance	-	-	-	798	-	(798)	-
Total Facilities, Repairs & Other Leases	-	-	-	12,160	-	(12,160)	-
Professional/Consulting Services							
Legal	-	-	-	11,826	-	(11,826)	-
Professional Development	560	-	560	560	-	(560)	-
Other Taxes and Fees	-	-	-	12	-	(12)	-
Total Professional/Consulting Services	560	-	560	12,398	-	(12,398)	-
Depreciation							
Depreciation Expense	-	-	-	0	-	(0)	-
Total Depreciation	-	-	-	0	-	(0)	-
Total Expenses	(22,317)	-	(22,317)	115,644	-	(115,644)	-
Change in Net Assets	22,318	-	(22,315)	(120,600)	-	(120,600)	-
Net Assets, Beginning of Period	(237,747)			(94,829)			
Net Assets, End of Period	\$ (215,429)			\$ (215,429)			



## El Camino Middle School

### Budget vs Actual

For the period ended March 31, 2025

	Current Period Actual	Current Period Budget	Current Period Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget
<b>Revenues</b>							
State Aid - Revenue Limit							
LCFF State Aid	\$ 42,468	\$ 31,655	\$ 10,813	\$ 290,330	\$ 235,111	\$ 55,219	\$ 361,732
Education Protection Account	-	10,626	(10,626)	21,733	31,878	(10,145)	42,504
State Aid - Prior Year	764	-	764	1,546	-	1,546	-
In Lieu of Property Taxes	317,761	295,762	21,999	1,611,219	1,589,221	21,998	2,180,744
Total State Aid - Revenue Limit	360,993	338,043	22,950	1,924,828	1,856,209	68,619	2,584,980
Federal Revenue							
Special Education - Entitlement	-	2,418	(2,418)	-	17,957	(17,957)	27,628
Federal Child Nutrition	-	13,362	(13,362)	45,317	73,840	(28,524)	140,648
Title I, Part A - Basic Low Income	64,607	-	64,607	88,013	163,079	(75,066)	163,079
Title II, Part A - Teacher Quality	2,146	-	2,146	2,146	11,565	(9,419)	11,565
Title III - Limited English	4,070	-	4,070	4,070	-	4,070	18,578
Other Federal Revenue	13,284	-	13,284	17,260	6,975	10,285	13,950
Prior Year Federal Revenue	17,738	-	17,738	36,037	-	36,037	-
Total Federal Revenue	101,845	15,779	86,066	192,843	273,416	(80,573)	375,448
Other State Revenue							
State Special Education	33,648	16,089	17,559	109,418	119,497	(10,079)	183,853
State Child Nutrition	(0)	1,265	(1,265)	21,224	6,989	14,235	13,313
School Facilities (SB740)	78,021	-	78,021	234,064	146,363	87,702	292,725
Mandated Cost	-	-	-	4,360	9,269	(4,909)	9,269
State Lottery	-	-	-	13,819	13,529	290	52,917
Prior Year Revenue	-	-	-	27,088	-	27,088	-
Other State Revenue	4,098	956	3,142	18,127	237,217	(219,090)	471,458
Total Other State Revenue	115,767	18,310	97,457	428,100	532,863	(104,763)	1,023,535
Other Local Revenue							
Interest Revenue	1	-	1	5	-	5	-
Other Local Revenue	-	-	-	6,036	-	6,036	-
Contributions, Unrestricted	-	417	(417)	-	3,750	(3,750)	5,000
Contributions, Restricted	-	2,141	(2,141)	-	19,266	(19,266)	25,688
Total Other Local Revenue	1	2,557	(2,557)	6,040	23,016	(16,975)	30,688
<b>Total Revenues</b>	<b>578,606</b>	<b>374,690</b>	<b>203,916</b>	<b>2,551,811</b>	<b>2,685,504</b>	<b>(133,693)</b>	<b>4,014,651</b>
<b>Expenses</b>							
Certificated Salaries							
Teachers' Salaries	63,414	75,651	(12,237)	536,778	612,332	75,554	839,285
Teachers' Substitute Hours	6,866	-	6,866	56,378	-	(56,378)	-
Teachers' Extra Duty/Stipends	-	2,009	(2,009)	-	16,073	16,073	22,100
Pupil Support Salaries	(29,790)	8,318	(38,108)	-	66,545	66,545	91,500
Administrators' Salaries	501	25,794	(25,293)	196,053	230,244	34,191	305,726
Total Certificated Salaries	40,991	111,772	(70,781)	789,208	925,195	135,986	1,258,611
Classified Salaries							
Instructional Salaries	33,027	11,824	21,203	209,551	94,593	(114,958)	130,066
Support Salaries	11,209	3,005	8,203	79,773	25,703	(54,070)	34,719
Supervisors' and Administrators' Salaries	35,113	3,902	31,210	53,813	33,600	(20,212)	45,308
Clerical and Office Staff Salaries	21,416	8,209	13,207	74,380	73,882	(498)	98,510
Total Classified Salaries	100,764	26,941	73,823	417,517	227,779	(189,738)	308,602
Benefits							
State Teachers' Retirement System, certificated positions	8,301	21,348	(13,047)	151,228	176,712	25,484	240,395
Public Employees' Retirement System, classified positions	24,504	7,288	17,216	102,700	61,614	(41,086)	83,477
OASDI/Medicare/Alternative, certificated positions	5,816	1,670	4,146	23,520	14,122	(9,398)	19,133
Medicare/Alternative, certificated positions	1,845	2,011	(167)	17,014	16,718	(295)	22,725
Health and Welfare Benefits, certificated positions	(5,383)	10,150	(15,533)	(1,555)	91,350	92,905	121,800
State Unemployment Insurance, certificated positions	512	1,517	(1,005)	7,116	12,897	5,781	15,173
Workers' Compensation Insurance, certificated positions	-	1,942	(1,942)	1,522	16,142	14,620	21,941



El Camino Middle School

Budget vs Actual

For the period ended March 31, 2025

	Current Period Actual	Current Period Budget	Current Period Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget
Other Benefits, certificated positions	-	-	-	1,618	-	(1,618)	-
Total Benefits	35,594	45,927	(10,333)	303,164	389,555	86,391	524,643

## El Camino Middle School

### Budget vs Actual

For the period ended March 31, 2025

	Current Period Actual	Current Period Budget	Current Period Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget
Books & Supplies							
Textbooks and Core Materials	-	-	-	2,361	30,900	28,539	30,900
School Supplies	-	4,461	(4,461)	6,321	40,150	33,829	53,533
Software	2,202	4,608	(2,406)	47,771	41,469	(6,302)	55,292
Office Expense	263	20	243	4,371	180	(4,191)	240
Noncapitalized Equipment	-	-	-	-	11,375	11,375	11,375
Food Services	-	13,996	(13,996)	57,432	111,971	54,540	153,961
Total Books & Supplies	2,465	23,085	(20,621)	118,255	236,045	117,790	305,301
Subagreement Services							
Special Education	88,673	19,193	69,480	344,201	153,542	(190,659)	211,120
Substitute Teacher	7,246	-	7,246	87,296	-	(87,296)	-
Security	-	-	-	2,775	-	(2,775)	-
Other Educational Consultants	52,674	22,918	29,756	643,306	160,428	(482,878)	229,183
Total Subagreement Services	148,593	42,111	106,482	1,077,578	313,970	(763,608)	440,303
Operations & Housekeeping							
Auto and Travel	-	227	(227)	1,501	1,818	317	2,500
Dues & Memberships	-	169	(169)	920	1,523	603	2,031
Insurance	-	5,118	(5,118)	69,147	46,062	(23,085)	61,416
Utilities	-	3,655	(3,655)	-	32,893	32,893	43,858
Janitorial Services	-	8,345	(8,345)	-	75,101	75,101	100,134
Communications	45	1,285	(1,240)	1,918	11,566	9,648	15,421
Postage and Shipping	-	40	(40)	1,338	280	(1,058)	400
Total Operations & Housekeeping	45	18,839	(18,794)	74,824	169,243	94,419	225,760
Facilities, Repairs & Other Leases							
Rent	266,514	98,303	168,211	875,723	884,725	9,002	1,179,634
Equipment Leases	-	2,052	(2,052)	9,548	18,468	8,920	24,624
Repairs and Maintenance	162	4,594	(4,433)	90,134	41,348	(48,786)	55,131
Total Facilities, Repairs & Other Leases	266,676	104,949	161,727	975,406	944,542	(30,864)	1,259,389
Professional/Consulting Services							
Audit & Taxes	-	-	-	6,586	14,193	7,607	14,193
Legal	2,503	2,500	3	24,248	22,500	(1,748)	30,000
Professional Development	-	290	(290)	3,059	2,030	(1,029)	2,900
General Consulting	3,240	11,444	(8,204)	27,403	80,110	52,707	114,443
Special Activities/Field Trips	2,440	-	2,440	6,091	7,100	1,009	7,100
Other Taxes and Fees	94	-	94	9,091	-	(9,091)	-
Payroll Service Fee	-	336	(336)	-	3,024	3,024	4,032
Management Fee	57,861	33,455	24,405	254,577	301,099	46,522	401,465
District Oversight Fee	2,182	3,380	(1,198)	17,460	18,562	1,102	25,850
SPED Encroachment	244	-	244	1,424	-	(1,424)	-
Total Professional/Consulting Services	68,564	51,406	17,158	349,939	448,618	98,679	599,983
Depreciation							
Depreciation Expense	4,300	5,418	(1,117)	38,704	48,758	10,053	65,010
Total Depreciation	4,300	5,418	(1,117)	38,704	48,758	10,053	65,010
<b>Total Expenses</b>	<b>667,993</b>	<b>430,448</b>	<b>237,545</b>	<b>4,144,595</b>	<b>3,703,704</b>	<b>(440,891)</b>	<b>4,987,602</b>
<b>Change in Net Assets</b>	<b>(89,387)</b>	<b>(55,758)</b>	<b>441,461</b>	<b>(1,592,784)</b>	<b>(1,018,200)</b>	<b>(574,584)</b>	<b>(972,951)</b>
Net Assets, Beginning of Period	4,478,910			5,982,307			
<b>Net Assets, End of Period</b>	<b>\$4,389,523</b>			<b>\$4,389,523</b>			

El Primero High School

Budget vs Actual

For the period ended March 31, 2025

	Current Period Actual	Current Period Budget	Current Period Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget
Revenues							
State Aid - Revenue Limit							
LCFF State Aid	\$ 29,516	\$ 158,318	\$ (128,802)	\$ 785,338	\$ 905,675	\$ (120,337)	\$ 1,538,945
Education Protection Account	-	23,625	(23,625)	41,323	70,875	(29,552)	94,500
In Lieu of Property Taxes	1,083,031	859,200	223,831	3,762,935	3,564,850	198,085	5,283,249
Total State Aid - Revenue Limit	1,112,547	1,041,142	71,405	4,589,596	4,541,399	48,197	6,916,694
Federal Revenue							
Special Education - Entitlement	-	6,319	(6,319)	-	36,149	(36,149)	61,425
Federal Child Nutrition	-	26,421	(26,421)	44,131	146,012	(101,881)	278,118
Title I, Part A - Basic Low Income	52,194	-	52,194	157,271	194,574	(37,303)	194,574
Title II, Part A - Teacher Quality	-	-	-	20,218	18,650	1,568	18,650
Title III - Limited English	3,041	-	3,041	6,220	-	6,220	23,160
Other Federal Revenue	6,900	-	6,900	36,364	4,935	31,430	9,869
Total Federal Revenue	62,135	32,740	29,395	264,204	400,319	(136,115)	585,796
Other State Revenue							
State Special Education	63,972	42,051	21,921	198,572	240,559	(41,987)	408,764
State Child Nutrition	-	2,501	(2,501)	21,919	13,820	8,099	26,325
School Facilities (SB740)	148,350	-	148,350	445,049	322,056	122,993	644,112
Mandated Cost	-	-	-	23,042	23,017	25	23,017
State Lottery	-	-	-	26,410	25,971	439	117,653
Prior Year Revenue	-	-	-	23,737	-	23,737	-
Other State Revenue	1,603	2,126	(523)	22,083	57,370	(35,287)	108,125
Total Other State Revenue	213,925	46,678	167,246	760,811	682,793	78,018	1,327,995
Other Local Revenue							
Interest Revenue	3	-	3	27	-	27	-
Other Local Revenue	5,786	-	5,786	23,467	-	23,467	-
School Fundraising	-	-	-	1,140	-	1,140	-
Contributions, Unrestricted	-	1,000	(1,000)	-	9,000	(9,000)	12,000
Contributions, Restricted	-	7,995	(7,995)	-	71,957	(71,957)	95,943
Total Other Local Revenue	5,790	8,995	(3,206)	24,634	80,957	(56,323)	107,943
Total Revenues	1,394,396	1,129,556	264,840	5,639,246	5,705,469	(66,224)	8,938,429
Expenses							
Certificated Salaries							
Teachers' Salaries	381,277	262,496	118,782	1,981,390	2,114,689	133,299	2,902,176
Teachers' Substitute Hours	26,198	-	26,198	56,154	-	(56,154)	-
Teachers' Extra Duty/Stipends	-	1,718	(1,718)	-	13,745	13,745	18,900
Pupil Support Salaries	38,244	12,773	25,472	70,532	102,182	31,649	140,500
Administrators' Salaries	141,266	45,355	95,911	455,526	404,246	(51,280)	536,360
Total Certificated Salaries	586,985	322,342	264,644	2,563,602	2,634,862	71,259	3,597,936
Classified Salaries				782,867			917,808
Instructional Salaries	36,724	31,435	5,289	247,843	251,480	3,637	345,785
Support Salaries	49,259	21,110	28,149	169,111	170,540	1,429	233,870
Supervisors' and Administrators' Salaries	67,542	8,453	59,089	165,156	76,075	(89,082)	101,433
Clerical and Office Staff Salaries	46,811	19,968	26,842	200,756	176,814	(23,942)	236,720
Total Classified Salaries	200,335	80,966	119,369	782,867	674,909	(107,958)	917,808
Benefits							
State Teachers' Retirement System, certificated positions	111,992	61,567	50,425	489,568	503,259	13,690	687,206
Public Employees' Retirement System, classified positions	49,212	22,509	26,703	188,665	187,625	(1,040)	255,151
OASDI/Medicare/Alternative, certificated positions	12,067	5,020	7,047	44,359	41,844	(2,515)	56,904
Medicare/Alternative, certificated positions	9,549	5,848	3,701	45,404	47,992	2,587	65,478
Health and Welfare Benefits, certificated positions	(34,046)	36,833	(70,880)	(107,153)	331,500	438,653	442,000
State Unemployment Insurance, certificated positions	1,901	3,388	(1,487)	11,862	28,796	16,933	33,877
Workers' Compensation Insurance, certificated positions	-	5,646	(5,646)	6,076	46,337	40,261	63,220
Other Benefits, certificated positions	-	-	-	4,086	-	(4,086)	-
Total Benefits	150,674	140,811	9,863	682,868	1,187,352	504,484	1,603,836

## El Primero High School

### Budget vs Actual

For the period ended March 31, 2025

	Current Period Actual	Current Period Budget	Current Period Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget
Books & Supplies							
Textbooks and Core Materials	-	-	-	-	45,000	45,000	45,000
Books and Reference Materials	-	-	-	2,207	-	(2,207)	-
School Supplies	248	3,184	(2,935)	139,902	28,652	(111,249)	38,203
Software	-	6,135	(6,135)	76,885	55,213	(21,672)	73,617
Office Expense	1,319	-	1,319	11,936	-	(11,936)	-
Business Meals	-	57	(57)	-	510	510	680
Noncapitalized Equipment	-	-	-	15,087	21,350	6,263	21,350
Food Services	-	27,677	(27,677)	64,203	221,413	157,210	304,443
Total Books & Supplies	1,567	37,052	(35,485)	310,219	372,138	61,919	483,293
Subagreement Services							
Special Education	144,391	34,496	109,894	580,904	275,971	(304,933)	379,460
Substitute Teacher	2,620	3,200	(580)	88,792	25,600	(63,192)	35,200
Transportation	41,205	-	41,205	166,050	-	(166,050)	-
Security	-	-	-	2,775	-	(2,775)	-
Other Educational Consultants	-	-	-	43,604	-	(43,604)	-
Total Subagreement Services	188,216	37,696	150,519	882,125	301,571	(580,554)	414,660
Operations & Housekeeping							
Auto and Travel	317	455	(137)	13,456	3,636	(9,819)	5,000
Dues & Memberships	-	1,250	(1,250)	7,699	11,250	3,551	15,000
Insurance	-	5,080	(5,080)	150,503	45,723	(104,780)	60,964
Utilities	-	6,005	(6,005)	-	54,043	54,043	72,058
Janitorial Services	-	6,424	(6,424)	-	57,815	57,815	77,086
Communications	159	1,251	(1,092)	2,599	11,263	8,664	15,017
Postage and Shipping	-	451	(451)	4,581	3,159	(1,422)	4,513
Total Operations & Housekeeping	476	20,916	(20,440)	178,837	186,889	8,052	249,638
Facilities, Repairs & Other Leases							
Rent	102,200	113,346	(11,146)	740,827	1,020,110	279,283	1,360,147
Equipment Leases	-	2,052	(2,052)	6,048	18,468	12,420	24,624
Repairs and Maintenance	10,917	4,425	6,492	98,694	39,825	(58,870)	53,099
Total Facilities, Repairs & Other Leases	113,116	119,823	(6,706)	845,569	1,078,403	232,834	1,437,870
Professional/Consulting Services							
Audit & Taxes	-	-	-	6,586	14,913	8,327	14,913
Legal	5,006	2,500	2,506	57,501	22,500	(35,001)	30,000
Professional Development	3,360	-	3,360	49,183	-	(49,183)	-
General Consulting	3,540	28,397	(24,858)	37,082	198,780	161,699	283,972
Special Activities/Field Trips	-	-	-	14,515	7,000	(7,515)	7,000
Bank Charges	-	-	-	12	-	(12)	-
Other Taxes and Fees	(1,089)	1,000	(2,089)	16,372	7,000	(9,372)	10,000
Payroll Service Fee	-	732	(732)	-	6,586	6,586	8,782
Management Fee	138,861	74,487	64,374	561,461	670,382	108,921	893,843
District Oversight Fee	4,967	10,411	(5,445)	44,993	45,414	421	69,167
SPED Encroachment	465	-	465	2,757	-	(2,757)	-
Public Relations/Recruitment	-	450	(450)	-	3,150	3,150	4,500
Total Professional/Consulting Services	155,109	117,977	37,132	790,462	975,726	185,263	1,322,177
Depreciation							
Depreciation Expense	3,599	3,695	(96)	32,389	33,256	866	44,341
Total Depreciation	3,599	3,695	(96)	32,389	33,256	866	44,341
<b>Total Expenses</b>	<b>1,400,077</b>	<b>881,278</b>	<b>518,799</b>	<b>7,068,939</b>	<b>7,445,105</b>	<b>376,166</b>	<b>10,071,559</b>
<b>Change in Net Assets</b>	<b>(5,681)</b>	<b>248,278</b>	<b>783,639</b>	<b>(1,429,693)</b>	<b>(1,739,635)</b>	<b>309,942</b>	<b>(1,133,130)</b>
Net Assets, Beginning of Period	4,972,480			6,396,492			
<b>Net Assets, End of Period</b>	<b>\$4,966,799</b>			<b>\$4,966,799</b>			

Central Office

Budget vs Actual

For the period ended March 31, 2025

	Current Period Actual	Current Period Budget	Current Period Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget
Revenues							
Other Local Revenue							
Interest Revenue	\$ 6,717	\$ 3,500	\$ 3,217	\$ 44,986	\$ 31,500	\$ 13,486	\$ 42,000
Other Fees and Contracts	201,094	141,127	59,967	1,158,575	1,270,144	(111,568)	1,693,525
Other Local Revenue	1,283,339	-	1,283,339	1,659,795	-	1,659,795	-
School Fundraising	-	1	(1)	6,000	4	5,996	5
Contributions, Unrestricted	30,000	24,167	5,833	30,000	217,500	(187,500)	290,000
Contributions, Restricted	-	3,770	(3,770)	-	33,926	(33,926)	45,235
Total Other Local Revenue	1,521,150	172,564	1,348,586	2,899,356	1,553,074	1,346,283	2,070,765
Total Revenues	1,521,150	172,564	1,348,586	2,899,356	1,553,074	1,346,283	2,070,765
Expenses							
Certificated Salaries							
Teachers' Salaries	(60,746)	-	(60,746)	(1,959)	-	1,959	-
Teachers' Substitute Hours	(19,971)	-	(19,971)	-	-	-	-
Administrators' Salaries	(78,495)	13,390	(91,885)	252,916	119,190	(133,726)	158,040
Total Certificated Salaries	(159,212)	13,390	(172,602)	250,957	119,190	(131,767)	158,040
Classified Salaries							
Support Salaries	(26,594)	-	(26,594)	-	-	-	-
Supervisors' and Administrators' Salaries	(104,631)	46,607	(151,238)	126,587	427,776	301,189	566,592
Clerical and Office Staff Salaries	28,963	27,749	1,213	302,553	299,305	(3,248)	382,552
Total Classified Salaries	(102,262)	74,357	(176,619)	429,140	727,081	297,941	949,145
Benefits							
State Teachers' Retirement System, certificated positions	(31,373)	2,558	(33,930)	45,238	22,765	(22,473)	30,186
Public Employees' Retirement System, classified positions	(21,379)	20,113	(41,492)	111,557	196,675	85,118	256,744
OASDI/Medicare/Alternative, certificated positions	(5,871)	4,610	(10,481)	23,831	45,079	21,248	58,847
Medicare/Alternative, certificated positions	(1,849)	1,272	(3,121)	11,506	12,271	765	16,054
Health and Welfare Benefits, certificated positions	212,981	10,000	202,981	898,238	90,000	(808,238)	120,000
State Unemployment Insurance, certificated positions	(1,007)	588	(1,595)	1,015	4,998	3,983	5,880
Workers' Compensation Insurance, certificated positions	-	1,228	(1,228)	22,967	11,848	(11,120)	15,501
Other Benefits, certificated positions	(63)	-	(63)	714	-	(714)	-
Total Benefits	151,440	40,370	111,070	1,115,068	383,636	(731,432)	503,211
Books & Supplies							
Textbooks and Core Materials	-	-	-	746	-	(746)	-
Software	1,100	1,633	(533)	19,408	14,697	(4,711)	19,596
Office Expense	1,045	333	712	21,244	3,000	(18,244)	4,000
Business Meals	-	1,917	(1,917)	224	17,250	17,026	23,000
Noncapitalized Equipment	-	-	-	-	18,500	18,500	18,500
Total Books & Supplies	2,145	3,883	(1,738)	41,622	53,447	11,825	65,096
Operations & Housekeeping							
Auto and Travel	-	455	(455)	272	3,636	3,364	5,000
Dues & Memberships	135	991	(856)	135	8,915	8,780	11,887
Insurance	-	196	(196)	(1,000)	1,767	2,767	2,356
Utilities	-	-	-	(2,847)	-	2,847	-
Janitorial Services	-	167	(167)	-	1,500	1,500	2,000
Communications	-	385	(385)	1,345	3,463	2,117	4,617
Postage and Shipping	73	220	(147)	142	1,540	1,398	2,200
Total Operations & Housekeeping	208	2,413	(2,205)	(1,952)	20,821	22,774	28,060
Facilities, Repairs & Other Leases							
Rent	-	3,770	(3,770)	1,106	33,926	32,820	45,235
Additional Rent	-	-	-	696	-	(696)	-
Equipment Leases	-	108	(108)	952	975	23	1,300
Other Leases	-	-	-	(463)	-	463	-
Repairs and Maintenance	-	835	(835)	4,133	7,511	3,378	10,014
Total Facilities, Repairs & Other Leases	-	4,712	(4,712)	6,424	42,412	35,987	56,549



Central Office

Budget vs Actual

For the period ended March 31, 2025

	Current Period Actual	Current Period Budget	Current Period Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget
Professional/Consulting Services							
IT	-	350	(350)	-	3,150	3,150	4,200
Audit & Taxes	-	-	-	7,636	14,193	6,557	14,193
Legal	-	2,048	(2,048)	4,011	18,428	14,416	24,570
Professional Development	(480)	700	(1,180)	370	4,900	4,530	7,000
General Consulting	375	3,614	(3,239)	3,296	25,298	22,002	36,140
Special Activities/Field Trips	-	-	-	-	1,500	1,500	1,500
Bank Charges	128	300	(172)	2,390	2,100	(290)	3,000
Printing	-	240	(240)	1,942	1,680	(262)	2,400
Other Taxes and Fees	21,367	420	20,947	31,697	2,940	(28,757)	4,200
Payroll Service Fee	2,800	90	2,710	21,525	807	(20,718)	1,076
Management Fee	37,659	42,100	(4,441)	272,627	378,900	106,273	505,200
District Oversight Fee	-	0	(0)	-	0	0	0
Public Relations/Recruitment	-	1,890	(1,890)	-	13,233	13,233	18,904
Scholarships	-	-	-	68,000	-	(68,000)	-
Total Professional/Consulting Services	61,849	51,752	10,097	413,494	467,128	53,635	622,383
Depreciation							
Depreciation Expense	-	20	(20)	-	180	180	240
Total Depreciation	-	20	(20)	-	180	180	240
Total Expenses	(45,832)	190,896	(236,729)	2,254,753	1,813,896	(440,857)	2,382,722
Change in Net Assets	1,566,982	(18,333)	1,111,857	644,604	(260,822)	905,425	(311,957)
Net Assets, Beginning of Period	(7,931,793)			(7,009,414)			
Net Assets, End of Period	\$ (6,364,810)			\$ (6,364,810)			

## DCP Foundation

### Statement of Activities

For the period ended March 31, 2025

	Current Period Actual	Current Year Actual
<b>Revenues</b>		
Other Local Revenue		
Lease and Rental Income	\$ 304,848	\$ 2,286,494
Interest Revenue	13,047	129,761
Total Other Local Revenue	317,895	2,416,256
<b>Total Revenues</b>	<b>317,895</b>	<b>2,416,256</b>
<b>Expenses</b>		
Operations & Housekeeping		
Utilities	31,285	232,476
Total Operations & Housekeeping	31,285	232,476
Facilities, Repairs & Other Leases		
Rent	22,603	153,604
Repairs and Maintenance	-	(2,000)
Total Facilities, Repairs & Other Leases	22,603	151,604
Professional/Consulting Services		
Audit & Taxes	-	6,586
General Consulting	-	4,000
Total Professional/Consulting Services	-	10,586
Depreciation		
Depreciation Expense	102,184	919,658
Total Depreciation	102,184	919,658
Interest		
Interest Expense	-	826,731
Total Interest	-	826,731
<b>Total Expenses</b>	<b>156,073</b>	<b>2,141,054</b>
<b>Change in Net Assets</b>	<b>161,822</b>	<b>275,201</b>
Net Assets, Beginning of Period	(755,420)	(868,799)
<b>Net Assets, End of Period</b>	<b>\$ (593,597)</b>	<b>\$ (593,597)</b>

**Central Office****Check Register**

For the period ended March 31, 2025

Check Number	Vendor Name	Check Date	Check Amount
<b>9001-101-Op x7787 - Heritage Bank</b>			
10057	Kaiser Foundation Health Plan, Inc.	3/4/2025	\$ 54,768.82
10058	San Jose Unified School District	3/4/2025	33,717.12
10059	Santa Clara County Office of Education	3/4/2025	30,178.25
10060	Voya Financial FBO CalSTRS Pension2	3/11/2025	3,768.24
10061	California Teachers Association	3/17/2025	3,882.84
10063	Voya Financial FBO CalSTRS Pension2	3/21/2025	4,372.47
10064	Delta Managed Solutions, Inc.	3/28/2025	13,125.00
50048	Employment Development Dept	3/7/2025	106.06
50051	Employment Development Dept	3/19/2025	106.06
ACH	Navia Benefit Solutions	3/10/2025	604.20
ACH	Navia Benefit Solutions	3/10/2025	604.20
ACH	Navia Benefit Solutions	3/10/2025	604.20
ACH	Navia Benefit Solutions	3/10/2025	604.20
ACH	Superior Vision Services, Inc.	3/10/2025	758.06
ACH	Superior Vision Services, Inc.	3/10/2025	758.06
ACH	CHLIC-CHICAGO	3/10/2025	42,611.54
ACH	CHLIC-CHICAGO	3/10/2025	42,611.54
ACH	The Hartford	3/10/2025	1,697.19
ACH	Legacy Business Solutions	3/10/2025	400.31
ACH	Sutter Health Plus	3/10/2025	13,931.90
ACH	Sutter Health Plus	3/10/2025	13,931.90
ACH	California Interpreters Network	3/10/2025	375.00
ACH	Kaiser Foundation Health Plan, Inc.	3/17/2025	55,481.42
ACH	Backupify, Inc.	3/17/2025	550.00
ACH	Occuscreen, LLC	3/17/2025	192.93
ACH	Charter Impact	3/17/2025	27,333.75
ACH	Charter Impact	3/17/2025	27,333.75
ACH	Charter Impact	3/17/2025	27,333.75
ACH	Charter Impact	3/17/2025	27,333.75
ACH	Marisa Yoshioka	3/17/2025	4,072.75
ACH	Marisa Yoshioka	3/17/2025	4,072.75
ACH	LegalShield	3/17/2025	37.90
ACH	Moss Adams LLP	3/21/2025	20,569.50
ACH	The Point Collective, Inc.	3/21/2025	523.75
ACH	Association of California School Administrators	3/28/2025	135.00
ACH	Legacy Business Solutions	3/28/2025	109.38
ACH	Sutter Health Plus	3/28/2025	13,990.60
ACH	Navia Benefit (ACH)/Avidia Bank (HSA Account)	3/5/2025	3,125.08
ACH	Inova	3/10/2025	22.65
ACH	Inova	3/13/2025	255,291.95
ACH	Inova	3/13/2025	77,367.49
ACH	Navia Benefit (ACH)/Avidia Bank (HSA Account)	3/21/2025	3,184.18
ACH	Navia Benefit Solutions	3/27/2025	10.00
ACH	Inova	3/27/2025	654.04
ACH	Inova	3/27/2025	2,542.61
ACH	San Jose Unified School District	3/27/2025	100,309.00
ACH	Alum Rock Union Elementary School Dist	3/27/2025	56,407.60
ACH	Inova	3/28/2025	76,741.26
ACH	Inova	3/28/2025	255,532.07

Total Disbursements Issued in March **\$ 1,303,776.07**



## Alum Rock Middle School

### Check Register

For the period ended March 31, 2025

Check Number	Vendor Name	Check Date	Check Amount
ACH	The Center for Effective Philanthropy	3/3/2025	\$ 2,837.50
ACH	The Stepping Stones Group	3/10/2025	1,520.00
ACH	Dempsey Family & Community Counseling & Consultation	3/10/2025	2,000.00
ACH	UC Regents	3/10/2025	560.00
ACH	Department of Justice	3/17/2025	96.00
ACH	GoTo Communications Inc.	3/17/2025	1,475.23
ACH	Bay Alarm Company, Acct # 3946222	3/17/2025	994.20
ACH	HopSkipDrive, Inc.	3/17/2025	1,827.25
ACH	Boys & Girls Clubs of Silicon Valley	3/17/2025	36,462.10
ACH	Nob Hill Catering, Inc.	3/17/2025	10,108.00
ACH	Amergis Healthcare Staffing Inc	3/17/2025	1,636.25
ACH	Swing Education, Inc	3/17/2025	3,500.00
ACH	CSMC	3/17/2025	2,460.94
ACH	ReadyRefresh	3/17/2025	157.86
ACH	Young, Minney & Corr, LLP	3/17/2025	2,503.13
ACH	Santa Clara County Office of Education	3/21/2025	16,782.00
ACH	Sharlyn Schweitzerhof	3/21/2025	13,125.00
ACH	Valerie Royalty-Quandt	3/21/2025	255.00
ACH	Ryland Strategic Business Consulting	3/21/2025	1,664.84
ACH	Amergis Healthcare Staffing Inc	3/21/2025	1,300.50
ACH	Ann-Marie Cobarrubias	3/21/2025	255.00
ACH	ReadyRefresh	3/24/2025	250.82
ACH	The Stepping Stones Group	3/28/2025	3,640.00
ACH	Local Color	3/28/2025	2,250.00
ACH	Legacy Business Solutions	3/28/2025	585.04
ACH	Amergis Healthcare Staffing Inc	3/28/2025	3,196.32
ACH	Swing Education, Inc	3/28/2025	7,000.00
ACH	Iron Mountain	3/28/2025	16.95
Total Disbursements Issued in March			<u>\$ 118,459.93</u>

Alum Rock High School

Check Register

For the period ended March 31, 2025

Check Number	Vendor Name	Check Date	Check Amount
ACH	UC Regents	3/10/2025	\$ 560.00
ACH	Global Charter Services, Inc dba The BusBank	3/17/2025	6,150.00
10062	Amber Schneider	3/21/2025	54.60
Total Disbursements Issued in March			<u>\$ 6,764.60</u>

## El Camino Middle School

### Check Register

For the period ended March 31, 2025

Check Number	Vendor Name	Check Date	Check Amount
ACH	The Center for Effective Philanthropy	3/3/2025	\$ 2,837.50
ACH	The Stepping Stones Group	3/10/2025	1,520.00
ACH	Star Elevator, Inc.	3/10/2025	161.62
ACH	Dempsey Family & Community Counseling & Consultation	3/10/2025	2,000.00
ACH	Perfective Maintenance LLC	3/10/2025	2,201.90
ACH	Wilmington Trust, National Association	3/10/2025	158,356.14
ACH	ReadyRefresh	3/10/2025	349.11
ACH	Littleseed Education Consulting	3/10/2025	49,100.00
ACH	AT&T 831-001-3036 301	3/10/2025	44.81
ACH	ReadyRefresh	3/10/2025	170.93
ACH	Department of Justice	3/17/2025	94.00
ACH	Symbal Inc	3/17/2025	9,440.00
ACH	Boys & Girls Clubs of Silicon Valley	3/17/2025	52,674.32
ACH	Amergis Healthcare Staffing Inc	3/17/2025	3,196.25
ACH	Swing Education, Inc	3/17/2025	4,326.00
ACH	Young, Minney & Corr, LLP	3/17/2025	2,503.12
ACH	REA2CH Athletics, LLC	3/21/2025	2,440.00
ACH	Sharlyn Schweitzerhof	3/21/2025	11,187.50
ACH	Ryland Strategic Business Consulting	3/21/2025	1,665.33
ACH	Amergis Healthcare Staffing Inc	3/21/2025	3,295.00
ACH	The Stepping Stones Group	3/28/2025	3,640.00
ACH	Symbal Inc	3/28/2025	4,720.00
ACH	Amergis Healthcare Staffing Inc	3/28/2025	2,574.00
Total Disbursements Issued in March			<u>\$ 318,497.53</u>

## El Primero High School

### Check Register

For the period ended March 31, 2025

Check Number	Vendor Name	Check Date	Check Amount
ACH	The Center for Effective Philanthropy	3/3/2025	\$ 5,675.00
ACH	The Stepping Stones Group	3/10/2025	1,520.00
ACH	Department of Justice	3/10/2025	98.00
ACH	Service Rent-A-Car Inc.	3/10/2025	317.21
ACH	SHC Services Inc	3/10/2025	4,000.00
ACH	Edtheory Staffing Services	3/10/2025	13,020.00
ACH	BrightBee Inc.	3/10/2025	1,140.00
ACH	Star Elevator, Inc.	3/10/2025	161.63
ACH	Valerie Royalty-Quandt	3/10/2025	1,304.16
ACH	Arriba! Linguistic Services	3/10/2025	322.20
ACH	Dempsey Family & Community Counseling & Consultation	3/10/2025	2,000.00
ACH	Perfective Maintenance LLC	3/10/2025	10,754.87
ACH	ReadyRefresh	3/10/2025	349
ACH	Littleseed Education Consulting	3/10/2025	34,000
ACH	AT&T 831-001-3036 301	3/10/2025	44.82
ACH	ReadyRefresh	3/10/2025	170.93
ACH	UC Regents	3/10/2025	3,360.00
ACH	Department of Justice	3/17/2025	98.00
ACH	Symbal Inc	3/17/2025	8,560.00
ACH	Edtheory Staffing Services	3/17/2025	11,088.00
ACH	BrightBee Inc.	3/17/2025	1,480.00
ACH	Amergis Healthcare Staffing Inc	3/17/2025	8,855.00
ACH	AT&T Mobility	3/17/2025	114
ACH	Young, Minney & Corr, LLP	3/17/2025	5,006
ACH	SHC Services Inc	3/21/2025	4,000.00
ACH	Edtheory Staffing Services	3/21/2025	13,440.00
ACH	Sharlyn Schweitzerhof	3/21/2025	18,812.50
ACH	Ryland Strategic Business Consulting	3/21/2025	1,664.83
ACH	Amergis Healthcare Staffing Inc	3/21/2025	7,855.00
ACH	The Stepping Stones Group	3/28/2025	1,520.00
ACH	Symbal Inc	3/28/2025	8,560.00
ACH	Santa Clara County Office of Education	3/28/2025	25.00
ACH	Amergis Healthcare Staffing Inc	3/28/2025	9,160.00

Total Disbursements Issued in March \$ 178,476.68

DCP Foundation

Check Register

For the period ended March 31, 2025

Check Number	Vendor Name	Check Date	Check Amount
<b>9051-105-Fac1 x7837 - Heritage Bank</b>			
30021	San Jose Water	3/5/2025	\$ 176.49
30022	Republic Services	3/12/2025	1,529.27
30023	San Jose Water	3/19/2025	166.23
30024	PG&E	3/28/2025	6,695.23
			<hr/> \$ 8,567.22
<b>9052-105-Fac2 x7845 - Heritage Bank</b>			
40034	PG&E	3/5/2025	\$ 16,271.53
40035	San Jose Water	3/5/2025	224.63
40036	San Jose Water	3/5/2025	469.03
40037	San Jose Water Company	3/5/2025	1,603.08
40038	Republic Services	3/12/2025	3,726.43
40039	San Jose Water	3/19/2025	211.60
40040	San Jose Water	3/19/2025	211.60
			<hr/> \$ 22,717.90
Total Disbursements Issued in March			<u><u>\$ 31,285.12</u></u>

Central Office

Accounts Payable Aging

March 31, 2025

Vendor Name	Invoice/Credit Number	Invoice Date	Date Due	Current	1 - 30 Days Past Due	31 - 60 Days Past Due	61 - 90 Days Past Due	Over 90 Days Past Due	Total
Backupify, Inc.	INV01252403	3/27/2025	4/20/2025	\$ 550	\$ -	\$ -	\$ -	\$ -	\$ 550
Comcast # 905495668	222146254	12/3/2024	12/1/2024	-	-	-	-	259	259
Iron Mountain	KDMH771	3/27/2025	3/30/2025	-	12	-	-	-	12
Total Outstanding Invoices				<u>\$ 550</u>	<u>\$ 12</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 259</u>	<u>\$ 821</u>

Alum Rock Middle School

Accounts Payable Aging

March 31, 2025

Vendor Name	Invoice/Credit Number	Invoice Date	Date Due	Current	1 - 30 Days Past Due	31 - 60 Days Past Due	61 - 90 Days Past Due	Over 90 Days Past Due	Total
Comcast # 905495668	208977921R	7/1/2024	8/1/2024	\$ -	\$ -	\$ -	\$ -	\$ (1,972)	\$ (1,972)
Comcast # 905495668	211506970R	8/1/2024	9/1/2024	-	-	-	-	238	238
Language Line Services, Inc.	11508749	1/13/2025	2/15/2025	-	-	(328)	-	-	(328)
Total Outstanding Invoices				<u>\$ -</u>	<u>\$ -</u>	<u>\$ (328)</u>	<u>\$ -</u>	<u>\$ (1,734)</u>	<u>\$ (2,062)</u>

El Camino Middle School

Accounts Payable Aging

March 31, 2025

Vendor Name	Invoice/Credit Number	Invoice Date	Date Due	Current	1 - 30 Days Past Due	31 - 60 Days Past Due	61 - 90 Days Past Due	Over 90 Days Past Due	Total
BrightBee Inc.	45719	3/3/2025	4/2/2025	\$ 2,920	\$ -	\$ -	\$ -	\$ -	\$ 2,920
Language Line Services, Inc.	45688	1/31/2025	3/2/2025	-	(425)	-	-	-	(425)
				<hr/>					
Total Outstanding Invoices				\$ 2,920	\$ (425)	\$ -	\$ -	\$ -	\$ 2,495



El Primero High School

Accounts Payable Aging

March 31, 2025

Vendor Name	Invoice/Credit Number	Invoice Date	Date Due	Current	1 - 30 Days Past Due	31 - 60 Days Past Due	61 - 90 Days Past Due	Over 90 Days Past Due	Total
Comcast # 905495668	226285926	12/1/2024	12/31/2024	-	-	-	15	-	\$ 15
Language Line Services, Inc.	11508749	1/31/2025	3/2/2025	-	(125)	-	-	-	(125)
Phoenix Transportation	9113	2/9/2025	2/24/2025	-	-	18,450	-	-	18,450
Phoenix Transportation	9284	3/1/2025	3/16/2025	-	22,755	-	-	-	22,755
Quadient Finance USA, Inc.	QUAD013025-5761	1/30/2025	2/27/2025	-	-	(1,310)	-	-	(1,310)
Total Outstanding Invoices				\$ -	\$ 22,630	\$ 17,140	\$ 15	\$ -	\$ 39,785

Area	Due Date	Description	Completed By	Board Must Approve	Signature Required	Additional Information
FINANCE	Apr-01 or sooner based on Authorizer	<b>Audit Firm Selection</b> - In accordance with Education Code (EC) Section 41020 (b) (3), if the governing board of a Local Educational Agency (LEA) does not have an audit contract in place by April 1, the County Superintendent of Schools, having jurisdiction over the LEA, shall provide for the audit and charge the LEA's fund for the cost incurred.	Downtown College Prep with Charter Impact support	Yes	No	<a href="https://leginfo.ca.gov/faces/codes_displaySection.xhtml?sectionNum=41020.&amp;lawCode=EDC">https://leginfo.ca.gov/faces/codes_displaySection.xhtml?sectionNum=41020.&amp;lawCode=EDC</a>
FINANCE	Apr-01	<b>File a Form 700 - Statement of Economic Interests (SEI)</b> : The requirement is part of the Political Reform Act enacted in 1974, which was passed by California voters to promote integrity in state and local government by helping agency decision makers avoid conflicts between their personal interests and official duties. Depending on your local authorizer's conflict of interest policies, certain charter school officers and employees may be required to file Statements of Economic Interest with a filing officer by the April 1 deadline.	Downtown College Prep	Yes	Yes	<a href="https://www.fppc.ca.gov/Form700.html">https://www.fppc.ca.gov/Form700.html</a>
DATA	Apr-07	<b>CRDC - 2023-24 Submission Window (Dec 9, 2024 - extended due date Apr 7, 2025)</b> - The CRDC collects key information on civil rights indicators, including student enrollment and educational programs and services, most of which is disaggregated by race and ethnicity, sex, limited English proficiency, and disability status.	Downtown College Prep	No	No	<a href="https://crdc.communities.ed.gov/#program">https://crdc.communities.ed.gov/#program</a>
FINANCE	Apr-11	<b>El Dorado SELPA Pre-Test for Year-End Maintenance of Effort (Special Education)</b> - Report due to Charter school's SELPA. Maintenance of Effort (MOE) is a requirement that you spend each year at least what you spent last year in the area of special education (with some exceptions). If you reduce your special education budget (or expenditures) in a given year, you need to be careful to ensure that you have met the MOE requirement. This does not mean you can't reduce costs, but you must do so within the guidelines of federal MOE.	Charter Impact	No	No	<a href="https://charterselpa.org/Partner-Services/Business-Services/index.html">https://charterselpa.org/Partner-Services/Business-Services/index.html</a>
FINANCE	Apr-15	<b>Year 5 ESSER and GEER Annual Reporting</b> - The Year 5 ESSER and GEER Annual Reports are applicable to activities and expenditures that occurred July 1, 2023 – June 30, 2024. Local educational agencies (LEAs) are required to report to the California Department of Education (CDE) on funds received through the CARES Act, the CRRSA Act, and the ARP. (ESSER I, GEER, ESSER II, ESSER III). <b>Year 4 Annual Reporting is open March 5, 2025.</b>	Charter Impact with Downtown College Prep support	No	No	<a href="https://www.cde.ca.gov/fg/cr/reporting.asp">https://www.cde.ca.gov/fg/cr/reporting.asp</a>
FINANCE	Apr-15	<b>Federal Stimulus Reporting</b> - Local educational agencies (LEAs) are required to report to the California Department of Education (CDE) on funds received from ESSER II and ESSER III. LEAs are required to report corrections for the period through September 30, 2024.	Charter Impact with Downtown College Prep support	No	No	<a href="https://www.cde.ca.gov/fg/cr/reporting.asp">https://www.cde.ca.gov/fg/cr/reporting.asp</a>
FINANCE	Apr-16	<b>Special Education Federal Expenditure Report #2 due to SELPA</b> - Interim financial reporting for actuals through March 31 are due to El Dorado Charter SELPA.	Charter Impact	No	No	<a href="https://charterselpa.org/Partner-Services/Business-Services/index.html">https://charterselpa.org/Partner-Services/Business-Services/index.html</a>
FINANCE	Apr-26	<b>School-Based Medi-Cal Administrative Activities (SMAA)</b> - All charter schools participating in the SMAA program are required to participate in this reporting. The SMAA program reimburse schools for the federal share (50%) of the certain costs for administering the Medi-Cal program.	Downtown College Prep with Charter Impact support	No	No	<a href="https://www.dhcs.ca.gov/provgovpart/Pages/SMAA">https://www.dhcs.ca.gov/provgovpart/Pages/SMAA</a>
FINANCE	Apr-30	<b>ASES - 3rd Quarter Expenditure Report</b> - The ASES Program funds the establishment of local after school education and enrichment programs. These programs are created through partnerships between schools and local community resources to provide literacy, academic enrichment and safe constructive alternatives for students in kindergarten through ninth grade (K-9).	Charter Impact or After School Provider	No	No	<a href="https://www.cde.ca.gov/ls/ex/asesduedates.asp">https://www.cde.ca.gov/ls/ex/asesduedates.asp</a>
FINANCE	Apr-30	<b>Federal Cash Management - Period 4</b> - The Title I, Part A; Title I, Part D, Subpart 2; Title II, Part A; Title III LEP; Title III Immigrant; and Title IV programs under the Elementary and Secondary Education Act of 1965 (ESEA), as amended by the ESSA, will utilize the Federal Cash Management program. Charter schools that are awarded a grant under any of these programs must submit the CMDC report for a particular quarter in order to receive an apportionment for that quarter; CDE will apportion funds to LEAs whose cash balance is below a certain threshold.	Charter Impact	No	No	<a href="https://www.cde.ca.gov/fg/aa/cm/">https://www.cde.ca.gov/fg/aa/cm/</a>
FINANCE	Apr-30	<b>Special Education ADA/Enrollment Report #3 due to SELPA</b> - Report are due to El Dorado Charter SELPA.	Charter Impact	No	No	<a href="https://charterselpa.org/Partner-Services/Business-Services/index.html">https://charterselpa.org/Partner-Services/Business-Services/index.html</a>
FINANCE	May-01	<b>Special Education Low Incidence Reimbursement Request due to SELPA</b> - Report are due to El Dorado Charter SELPA.	Downtown College Prep	No	No	<a href="https://charterselpa.org/Partner-Services/Business-Services/index.html">https://charterselpa.org/Partner-Services/Business-Services/index.html</a>
DATA	May-06	<b>CALPADS End-of-Year 1, 2, 3 and 4</b> - The data submission window opens on May 6, 2025 and closes on July 25, 2025. End-of-Year data includes: Course completion, program eligibility/participation, homeless students, student discipline, cumulative enrollment, student absence, postsecondary, RFEP count, work-based learning indicator, CTE, postsecondary outcomes for Students with Disabilities and SpED.	Downtown College Prep	No	No	<a href="https://www.cde.ca.gov/ds/sp/cl/">https://www.cde.ca.gov/ds/sp/cl/</a>
FINANCE	May-15	<b>Extended Due Date - Form 990</b> - The IRS Form 990 is the annual information return filed by most non-profit charter schools. The form should be reviewed and accepted by the Board prior to filing.	Downtown College Prep/Audit firm	Yes	No	<a href="http://www.publiccounsel.org/useful_materials?id=0025">http://www.publiccounsel.org/useful_materials?id=0025</a>
FINANCE	Board approval before June 30	<b>Local Control and Accountability Plan</b> - The LCAP is a three-year plan that describes the goals, actions, services, and expenditures to support positive student outcomes that address state and local priorities. The LCAP provides an opportunity for local educational agencies (LEAs) to share their stories of how, what, and why programs and services are selected to meet their local needs. The components of the LCAP for the 2025-2026 LCAP year must be posted as one document assembled in the following order:  LCFF Budget Overview for Parents Plan Summary Engaging Educational Partners Goals and Actions Increased or Improved Services for Foster Youth, English Learners, and Low-income students Action Tables Instructions  <b>The LCAP must be presented at the same public meeting as the budget, preceding the budget hearing. LCAP and budget adoption must be at least 1 day after the public hearing.</b>	Downtown College Prep with Charter Impact support	Yes	No	<a href="https://www.cde.ca.gov/re/lc/">https://www.cde.ca.gov/re/lc/</a>
FINANCE	Board approval before June 30	<b>Submit Preliminary Budget Plan to Authorizer</b> - Charter Schools are required to submit their annual budgets to their authorizer by the authorizer-imposed deadline. Authorizers then use the budget to determine if the Charter School has reasonable financial health to sustain operations.  <b>The budget must be presented at the same public meeting as the LCAP, following the budget hearing. LCAP and budget adoption must be at least 1 day after the public hearing.</b>	Charter Impact	Yes	No	<a href="https://www.cde.ca.gov/fg/sf/fr/calendar23district.asp">https://www.cde.ca.gov/fg/sf/fr/calendar23district.asp</a>

FINANCE	Board approval before June 30	<b>Education Protection Account (EPA) spending plan</b> - The governing board is required to approve a spending plan for EPA funds prior to recording allocable expenses for the year. This approval is not required by June 30th but is commonly approved during the annual budget adoption meeting for the upcoming year.	Charter Impact	Yes	No	<a href="https://www.cde.ca.gov/fg/aa/pa/pafaq.asp">https://www.cde.ca.gov/fg/aa/pa/pafaq.asp</a>
FINANCE	Board approval before June 30	<b>Complete Consolidated Application reporting - Spring</b> - The Consolidated Application (ConApp) is used by the California Department of Education (CDE) to distribute categorical funds from various state and federal programs to county offices, school districts, and direct-funded charter schools throughout California. Annually, in May, each local educational agency (LEA) submits the spring release of the application to document participation in these programs and provide assurances that the district will comply with the legal requirements of each program.	Charter Impact with Downtown College Prep support	Yes	No	<a href="https://www.cde.ca.gov/fg/aa/co/index.asp">https://www.cde.ca.gov/fg/aa/co/index.asp</a>
FINANCE	Board approval before June 30	<b>Prop 28 Annual Report</b> - This annual report must be board approved, submitted to the CDE through the Arts and Music in Schools Portal, and posted to the LEA's website. The mandated information for this report includes: The number of full-time equivalent teachers, classified personnel, and teaching aides; The number of pupils served; The number of school sites providing arts education programs with AMS funds.	Charter Impact with Downtown College Prep support	Yes	No	<a href="https://www.cde.ca.gov/eo/in/prop28artsandmusicdfunding.asp">https://www.cde.ca.gov/eo/in/prop28artsandmusicdfunding.asp</a>
FINANCE	Jun-05	<b>SB 740 Charter School Facility Grant Program applications (Continuing Schools) - Official deadline not yet announced</b> The SB740 Program is intended to provide grants to charter schools to assist with facilities' rent and lease costs associated with the school. Each year applicants must submit a new Application and the Authority will determine eligibility on an annual basis. Charter schools must also meet the FRPM Eligibility requirements each year.	Charter Impact	No	Yes	<a href="http://www.treasurer.ca.gov/csfa/csfgp/index.asp">http://www.treasurer.ca.gov/csfa/csfgp/index.asp</a>
FINANCE	Jun-20	<b>Certification of the Second Principal Apportionment</b> - The Principal Apportionment includes funding for the Local Control Funding Formula, which is the primary source of an LEA's general purpose funding; Special Education (AB 602); and funding for several other programs. The Second Principal Apportionment (P-2), certified by June 20, is based on the second period data that LEAs report to CDE in April and May. P-2 supersedes the P-1 Apportionment calculations and is the final state aid payment for the fiscal year ending in June.	FYI	No	No	<a href="https://www.cde.ca.gov/fg/aa/pa/">https://www.cde.ca.gov/fg/aa/pa/</a>
FINANCE	Jun-30	<b>2021 Kitchen Infrastructure and Training (KIT) Funds Expenditure Deadline</b> - KIT funding can be used to purchase, repair, or fund infrastructure improvements, including those needed to implement the Universal Meals Program, at the district or school-site level such as electrical, plumbing, and construction related to the following four categories: Cooking equipment and supporting infrastructure needs; service equipment; refrigeration and storage; transportation between sites.	FYI	No	No	<a href="https://www.cde.ca.gov/ls/nu/kitfunds2021.asp">https://www.cde.ca.gov/ls/nu/kitfunds2021.asp</a>
FINANCE	Jun-30	<b>California Community Schools Partnership Program (CCSPP) Annual Progress Report (APR) and Annual Expenditure report</b> - There are two parts to annual reporting: 1. LEA/Consortium-level APR, due June 30, 2025, and 2. Annual Expenditure Report, due June 30, 2025. Grantee should receive email with report info from CCSPP@cde.ca.gov. The APR should be developed by each LEA/Consortium's CCSPP shared decision-making team or council to ensure participation from students, staff, families and community partners. The APR process encourages local teams/councils to identify and reflect on areas for growth, learning and evidence of progress.	Downtown College Prep with Charter Impact support	No	No	<a href="https://www.cde.ca.gov/ci/gs/hs/ccspp.asp">https://www.cde.ca.gov/ci/gs/hs/ccspp.asp</a>
FINANCE	Jun-30	<b>Middle College and Early College Grantees (MCEC) Progress Report and Expenditure Report Due</b>	Downtown College Prep with Charter Impact support	No	No	<a href="https://www.cde.ca.gov/fg/fo/r17/mcec24rfa.asp">https://www.cde.ca.gov/fg/fo/r17/mcec24rfa.asp</a>
FINANCE	Jun-30	<b>School Nutrition Application Due for Community Eligibility or Provision 2</b> - School Nutrition Program Provisions 1, 2, 3, and the Community Eligibility Provision are alternative ways for local educational agencies to claim student meals. Provisions are methods for reducing paperwork and other administrative burdens at the local level by simplifying the traditional operating procedures for meal eligibility and meal counting. Schools must apply to participate in Provisions and receive approval from the California Department of Education (CDE) prior to implementation.	Downtown College Prep	No	No	<a href="https://www.cde.ca.gov/ls/nu/sn/cep.asp">https://www.cde.ca.gov/ls/nu/sn/cep.asp</a> <a href="https://www.cde.ca.gov/ls/nu/sn/provisions.asp">https://www.cde.ca.gov/ls/nu/sn/provisions.asp</a>
DATA	Jun-30	<b>Principal Apportionment Data Collection</b> - End-of-Year ADA data must be reconciled and submitted to Charter School authorizers for funding purposes. All attendance data collected from the first day of school to June 30 must be included in this submission. Due dates may vary and are prescribed by the schools' authorizer. The Principal Apportionment includes funding for the Local Control Funding Formula, which is the primary source of an LEA's general purpose funding; Special Education (AB 602); Expanded Learning Opportunities Program; and funding for several other programs. The Principal Apportionment is a series of apportionment calculations that adjust the flow of state funds throughout the fiscal year as information becomes known.	Downtown College Prep with Charter Impact support	No	Yes	<a href="https://www.cde.ca.gov/fg/aa/pa/index.asp">https://www.cde.ca.gov/fg/aa/pa/index.asp</a>
DATA	Jun-30	<b>English Language Proficiency Assessment</b> - Students must be reclassified as fluent English proficient (RFEP) on or before 6/30 per the school's reclassification criteria. Reclassification is the process whereby a student is reclassified from English learner (EL) status to Fluent English Proficient (RFEP) status. Reclassification can take place at any time during the academic year, immediately upon the student meeting all the criteria. General information on how to setup, monitor and report students' RFEP status can be found at the website within the Notes column.	Downtown College Prep	No	No	<a href="https://www.cde.ca.gov/sp/el/rd/">https://www.cde.ca.gov/sp/el/rd/</a>
OPERATIONS	Jun-30	<b>Approve school calendar and instructional minutes</b> - 180/175 days charter schools and are allowed to shorten instructional year by 5 days without fiscal penalty. Kindergarten ~ 600 hours; Grades 1-3 ~ 840 hours; Grades 4-8 ~ 900 hours; Grades 9-12 ~ 1080 hours	Downtown College Prep with Charter Impact support	Yes	No	<a href="https://www.cde.ca.gov/fg/aa/pa/lcfitfaq.asp">https://www.cde.ca.gov/fg/aa/pa/lcfitfaq.asp</a>
FINANCE	Jun-30	<b>Executive School Leadership Review Evaluation</b> – The board of directors is responsible for hiring and establishing the compensation (salary and benefits) of the executive director by identifying compensation that is "reasonable and not excessive". The board conducting the review should document who was involved and the process used to conduct the review, as well as the disposition of the full board's decision to approve the executive director's compensation (minutes of a meeting are fine for this). The documentation should demonstrate that the board took the comparable data into consideration when it approved the compensation.	Downtown College Prep	Yes	No	<u>This is an IRS requirement for Executive Director positions.</u>  <u>If needed, Charter Impact can provide data on comparable salaries for your organization's Board of Directors..</u>
GOVERNANCE	Jun-30	<b>Review your Homeless Education Policy</b> - A Homeless Education Policy is used to ensure that your school is compliant with key provisions of the Education for Homeless Children and Youths Act. It is also used to collect the contact information for your required designated homeless liaisons at your school. All schools are required to establish a board approved Homeless Education Policy.	Downtown College Prep	No	No	<a href="https://www.cde.ca.gov/sp/hs/cy/strategies.asp">https://www.cde.ca.gov/sp/hs/cy/strategies.asp</a>
GOVERNANCE	Jun-30	<b>Review your Parental Involvement Policy</b> - Every local educational agency (LEA) in California must have a parental involvement policy: Federal requirement (LEAs accepting Title I funds). State requirement (California Education Code [EC] for non-Title I schools. Parents must be involved in how the funds reserved for parental involvement will be allocated for parental involvement activities. Keep minutes and sign-in sheets documenting these discussions. The California Department of Education (CDE) reviews the Consolidated Application and Reporting System (CARS) to see if the required reservation has been made.	Downtown College Prep	Yes	No	<a href="https://www.cde.ca.gov/sp/sw/t1/parentfamilyinvolve.asp">https://www.cde.ca.gov/sp/sw/t1/parentfamilyinvolve.asp</a>