



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 December 31, 2024

# FY25 Forecast Highlights

- ❑ Beginning fund balances and cash positions are based on the latest files from the former back-office provider from September. The audit is still pending. It is expected that the beginning fund balances will change as the trial balances are not currently in balance.
- ❑ Prior Year revenue is based on the current files which are pending the final audit.
- ❑ **Cash is shown without forbearance** to reflect the current cash position as forbearance discussions are ongoing. Cash position also **reflects ARHS negative cash of \$422.1k**. Cash now includes an \$850k cash contribution from the Foundation that occurred in December.
- ❑ There was also a \$1.1MM transfer of cash from the Foundation in July related to a Prior Year forbearance.
- ❑ This brings the total to \$1.95MM cash transferred from Foundation in the current fiscal year.
- ❑ Aging amounts were brought down under \$18k due to the influx of Foundation cash.
- ❑ Salaries have not yet been adjusted to the new agreed contract. Expect this to have somewhere south of a \$50k difference in savings combined across all sites.

# FY25 Forecast Highlights



- ❑ Overall projected revenues have decreased from November close by \$48.7k primarily due to overall lower ADA.
- ❑ Overall projected Expenses have increased from November close by \$209.2k due to some run rates higher than projected and adding expenses from ARHS (\$137.2k)- these likely need to be coded to another site.

# FY24-25 Forecast Highlights as of Dec 31st

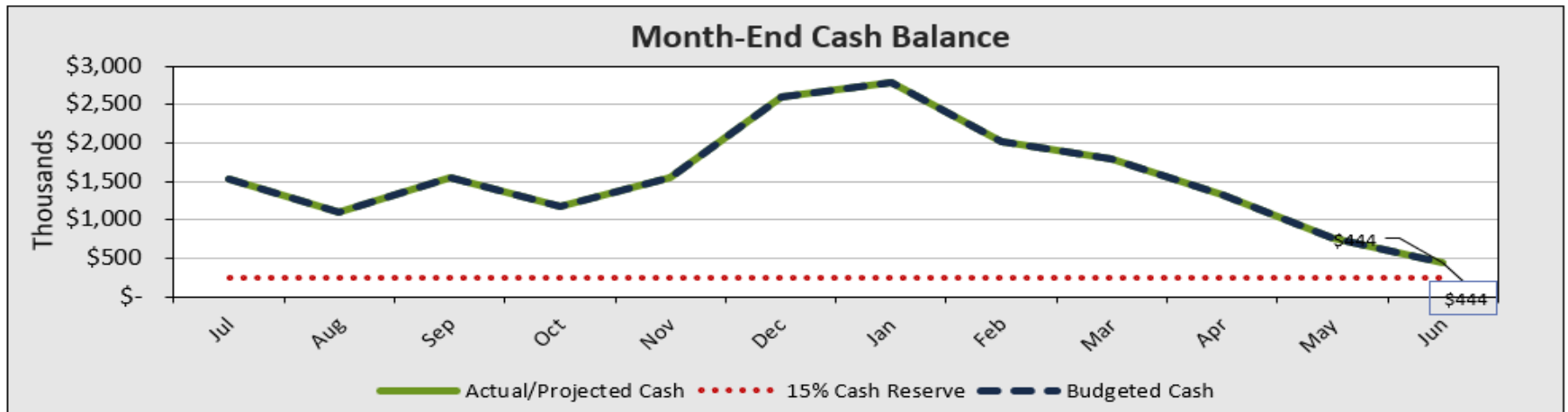


Downtown College Prep Forecasted Summaries as of December 31, 2024

|  | DCP                     | DCP                   | DCP                     | DCP                    | DCP                   | DCP            | DCP            | DCP            |
|--|-------------------------|-----------------------|-------------------------|------------------------|-----------------------|----------------|----------------|----------------|
|  | Alum Rock Middle School | Alum Rock High School | El Camino Middle School | El Primero High School | Combined School Group | Central Office | Eliminations   | Combined       |
| <i>Enrollment/ Average Daily Attendance FY23-24</i>    | 257/237.25              |                       | 241/217.33              | 462/417.20             |                       | N/A            |                | 960/871.78     |
| <i>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 12.31.24</i>       | 202/185.66              |                       | 237/213.33              | 519/471.30             |                       |                |                | 958/870.29     |
| <i>Revenue</i>   | \$ 3,806,758            | \$ (5,460)            | \$ 4,365,357            | \$ 8,874,407           | \$ 17,046,522         | \$ 2,373,188   | \$ (1,704,652) | \$ 17,715,058  |
| <i>Expenses</i>  | 5,503,351               | 137,230               | 5,882,012               | 10,221,642             | 21,607,005            | 2,476,761      | (1,704,652)    | \$ 22,379,114  |
| <i>Surplus/Deficit</i>                                 | (1,696,593)             | \$ (142,690)          | (1,516,655)             | (1,347,235)            | (4,560,483)           | (103,573)      |                | \$ (4,806,746) |
| <i>Beginning Fund Balance* Unaudited</i>               | 5,249,451               | (242,131)             | 3,975,776               | 3,039,671              | 12,264,898            | (5,352,084)    |                | \$ 6,670,683   |
| <i>Ending Fund Balance</i>                             | \$ 3,552,858            | \$ (384,821)          | \$ 2,459,121            | \$ 1,692,436           | \$ 7,704,415          | \$ (5,455,657) |                | \$ 1,863,937   |
| <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>  | \$ 2,608,891            | \$ (422,121)          | \$ 1,112,340            | \$ 3,539,206           | \$ 7,260,437          | \$ (6,393,930) |                | \$ 444,386     |
| <i>Base Rent Coverage Ratio (1.10x Required)</i>       | -0.334                  | N/A                   | -0.37                   | 0.51                   | -0.05                 |                |                |                |
| <i>Avg Daily Cash On Hand (45 req) @ 6/30/25 No FB</i> | 173                     | N/A                   | 69                      | 126                    | 123                   | N/A            |                |                |

# Organizational Cash Outlook

- Cash **without forbearance** is projected to end at \$444.4k Org-wide on 6/30. Also, **ARHS negative cash of \$422.1k** is factored in.
- Cash on hand as of December 31st Close was \$2.6MM of which \$272.6k is restricted for Scholarships and site-based activity accounts which is a net of **\$2.33MM** cash available for Operating activities.



# Org-Wide Cash Flow



|   | 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          | 169,815          | 169,815          | 169,815          | 169,815          | 169,815          | 241,815          | 188,958           | 2,373,188          |
| ARMS  | 180,006          | 366,286          | 928,364          | (157,604)          | 719,469          | 849,724          | 409,978          | 139,862          | (27,045)         | 142,857          | 25,287           | 144,710          | 84,864            | 3,806,758          |
| ARHS (Closed)   | 2                | 1                | 1                | (5,467)            | 1                | 1                | 1                | 1                | 1                | 1                | 1                | 1                |                   | (5,455)            |
| ECMS  | 207,352          | 286,624          | 277,624          | 64,112             | 69,893           | 426,406          | 448,714          | 249,341          | 472,062          | 440,997          | 315,085          | 482,127          | 625,022           | 4,365,357          |
| EPHS  | 355,969          | 437,562          | 1,035,104        | (41,974)           | 572,719          | 863,879          | 625,373          | 621,437          | 1,113,098        | 711,584          | 868,277          | 700,164          | 1,011,213         | 8,874,407          |
| <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>1,653,882</b> | <b>1,180,457</b> | <b>1,727,931</b> | <b>1,465,254</b> | <b>1,378,465</b> | <b>1,568,817</b> | <b>1,910,057</b>  | <b>19,414,254</b>  |
| Central Office  | 380,570          | 234,323          | 306,892          | 352,165            | 232,794          | 251,259          | 177,151          | 172,175          | 171,185          | 170,940          | 170,940          | 169,671          | (313,306)         | 2,476,761          |
| ARMS  | 264,112          | 376,618          | 638,962          | 463,492            | 521,056          | 509,288          | 474,824          | 465,984          | 464,170          | 456,385          | 456,385          | 423,569          | (11,493)          | 5,503,351          |
| ARHS (Closed)   | 50,401           | 22,065           | 17,234           | 12,450             | 19,053           | 16,027           | -                | -                | -                | -                | -                | -                | -                 | 137,230            |
| ECMS  | 183,236          | 277,668          | 779,899          | 479,470            | 477,521          | 431,518          | 498,715          | 497,834          | 503,131          | 492,746          | 492,746          | 490,423          | 277,105           | 5,882,012          |
| EPHS  | 335,616          | 574,351          | 1,011,495        | 918,095            | 758,953          | 763,124          | 888,172          | 882,282          | 881,965          | 875,803          | 875,803          | 870,976          | 585,005           | 10,221,642         |
| <b>Expense Totals</b>   | <b>1,213,934</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>2,038,862</b> | <b>2,018,275</b> | <b>2,020,451</b> | <b>1,995,874</b> | <b>1,995,874</b> | <b>1,954,640</b> | <b>537,311</b>    | <b>24,220,996</b>  |
| <b>Net</b>  | <b>(467,171)</b> | <b>(363,499)</b> | <b>(100,702)</b> | <b>(2,347,072)</b> | <b>(492,784)</b> | <b>640,910</b>   | <b>(384,980)</b> | <b>(837,818)</b> | <b>(292,520)</b> | <b>(530,620)</b> | <b>(617,410)</b> | <b>(385,823)</b> | <b>1,372,746</b>  | <b>(4,806,742)</b> |
| Beginning Cash  | 872,581          |                  |                  |                    |                  |                  |                  |                  |                  |                  |                  |                  |                   |                    |
| 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          | 575,685          | 64,995           | 64,995           | 59,341           | 64,995           | 64,995           |                   |                    |
| <b>Ending Cash</b>  | <b>1,527,211</b> | <b>1,092,089</b> | <b>1,556,039</b> | <b>1,182,548</b>   | <b>1,552,854</b> | <b>2,598,554</b> | <b>2,789,258</b> | <b>2,016,435</b> | <b>1,788,910</b> | <b>1,317,631</b> | <b>765,217</b>   | <b>444,389</b>   |                   |                    |





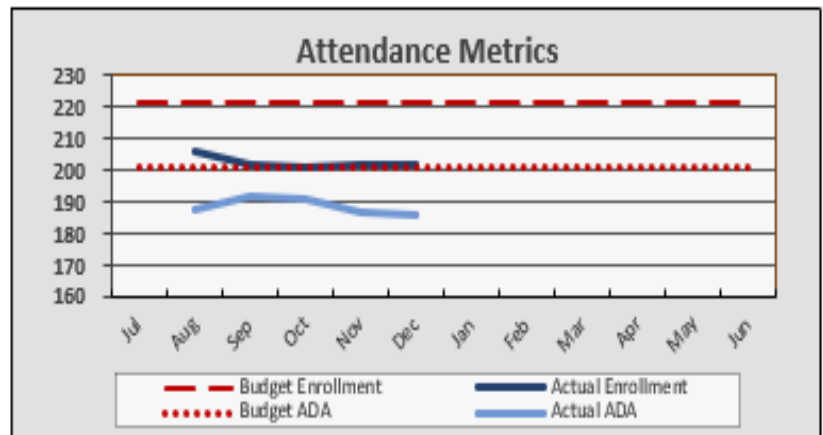
# ALUM ROCK MIDDLE SCHOOL

Monthly Financial Presentation – as of Dec 2024 Close



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

| <b>Enrollment &amp; Per Pupil Data</b> |                        |                      |
|--|------------------------|----------------------|
|  | <b><u>Forecast</u></b> | <b><u>Budget</u></b> |
| <i>Average Enrollment</i>              | 202                    | 221                  |
| <i>ADA</i>                             | 185.66                 | 201.11               |
| <i>Attendance Rate</i>                 | 91.9%                  | 91.0%                |
| <i>Unduplicated %</i>                  | 80.1%                  | 79.9%                |
| <i>Revenue per ADA</i>                 | \$20,504               | \$19,801             |
| <i>Expenses per ADA</i>                | \$29,642               | \$25,700             |



ADA is based on current enrollment and actual ADA as of 12/31 of 185.66- Down 15.45 from budget.



# ALUM ROCK MIDDLE SCHOOL – Revenue

## Revenue

|                      | Year-to-Date        |                     |                     | Annual/Full Year    |                     |                     |
|----------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
|                      | Actual              | Budget              | Fav/(Unf)           | FY24-25 Forecast    | FY24-25 Budget      | Fav/(Unf)           |
| State Aid-Rev Limit  | \$ 2,359,237        | \$ 1,292,498        | \$ 1,066,739        | \$ 2,552,661        | \$ 2,758,225        | \$ (205,564)        |
| Federal Revenue      | 151,502             | 152,012             | (510)               | 294,464             | 259,480             | 34,984              |
| Other State Revenue  | 372,718             | 194,679             | 178,039             | 953,345             | 957,467             | (4,123)             |
| Other Local Revenue  | 2,788               | 3,500               | (713)               | 6,288               | 7,000               | (712)               |
| <b>Total Revenue</b> | <b>\$ 2,886,245</b> | <b>\$ 1,642,689</b> | <b>\$ 1,243,555</b> | <b>\$ 3,806,758</b> | <b>\$ 3,982,173</b> | <b>\$ (175,415)</b> |

- ❑ **State- Aid Revenue: \$2.55MM (Projected decrease of \$205.6k)**- Mainly due to ADA decrease of 15.45 compared to approved budget.
- ❑ **Federal Revenue: \$294.5k (Projected increase of \$34.98k)**- Due primarily to Prior Year Title monies not accrued per latest report.
- ❑ **Other State Revenue: \$953.35k (Projected decrease of \$4.1k)**- Due to lower ADA.
- ❑ **Other Local Revenue: \$6.3k (Projected decrease of \$0.71k)** – Based on current run rates.

# ALUM ROCK MIDDLE SCHOOL – Expenses

|                       | Year-to-Date        |                     |                     | Annual/Full Year    |                     |                     |
|-----------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
|                       | Actual              | Budget              | Fav/(Unf)           | FY24-25 Forecast    | FY24-25 Budget      | Fav/(Unf)           |
| <b>Expenses</b>       |                     |                     |                     |                     |                     |                     |
| Certificated Salaries | \$ 710,947          | \$ 690,402          | \$ (20,545)         | \$ 1,497,477        | \$ 1,496,386        | \$ (1,091)          |
| Classified Salaries   | 257,172             | 191,002             | (66,169)            | 487,424             | 412,779             | (74,645)            |
| Benefits              | 225,786             | 337,725             | 111,939             | 708,373             | 719,436             | 11,063              |
| Books and Supplies    | 159,104             | 124,968             | (34,136)            | 284,016             | 221,493             | (62,523)            |
| Subagreement Services | 320,031             | 171,223             | (148,807)           | 630,656             | 401,664             | (228,992)           |
| Operations            | 84,673              | 75,906              | (8,766)             | 89,400              | 152,140             | 62,739              |
| Facilities            | 610,827             | 575,801             | (35,026)            | 1,208,499           | 1,151,602           | (56,897)            |
| Professional Services | 367,101             | 266,486             | (100,615)           | 521,727             | 530,992             | 9,265               |
| Depreciation          | 37,889              | 41,000              | 3,112               | 75,779              | 82,000              | 6,222               |
| Interest              | -                   | -                   | -                   | -                   | -                   | -                   |
| <b>Total Expenses</b> | <b>\$ 2,773,528</b> | <b>\$ 2,474,514</b> | <b>\$ (299,014)</b> | <b>\$ 5,503,351</b> | <b>\$ 5,168,492</b> | <b>\$ (334,860)</b> |

Note: Variance explanation(s) on next slide

# ALUM ROCK MIDDLE SCHOOL- Expenses

- ❑ **Certificated Salaries: \$1.50MM- (Projected increase of \$1.1k)**-Primarily due to some summer costs not originally assumed- may be accrued.
- ❑ **Classified Salaries: \$487.4K- (Projected increase of \$74.6k)**-Primarily due to an added 1.0 required Paraprofessional position.
- ❑ **Benefits: \$708.4k- (Projected savings of \$11.1k)**- Savings based on current run rate actuals.
- ❑ **Non-Personnel Expenses: \$2.81MM- (Projected increase of \$270.2k)**- Increase based on current run rates specifically Supplies, Software, Service Agreements, and Maintenance are above projection. These lines will continue to be closely monitored.

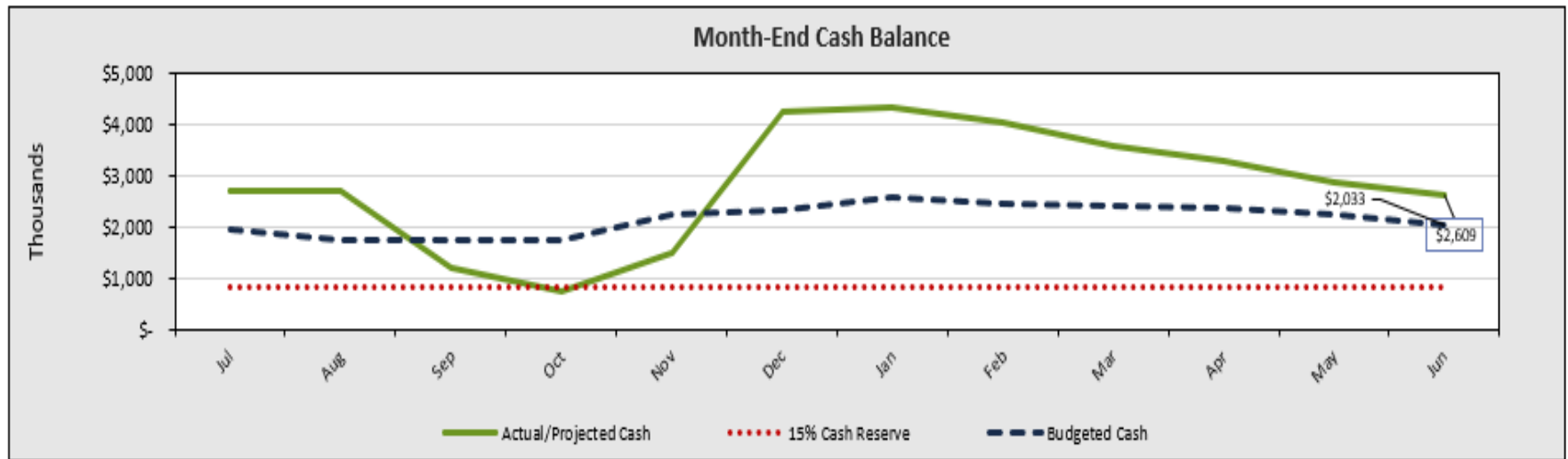
# ALUM ROCK MIDDLE SCHOOL – Fund Balance

- Deficit of \$1.7MM forecasted at year-end.
- Net assets projected to end positively at 64.6%.
- Represents \$189.3k additional deficit from prior month primarily due to decreased ADA.

|                           | Year-to-Date        |                     |            | Annual/Full Year    |                     |              |
|---------------------------|---------------------|---------------------|------------|---------------------|---------------------|--------------|
|                           | Actual              | Budget              | Fav/(Unf)  | FY24-25 Forecast    | FY24-25 Budget      | Fav/(Unf)    |
| Total Surplus(Deficit)    | \$ 112,717          | \$ (831,825)        | \$ 944,542 | \$ (1,696,593)      | \$ (1,186,319)      | \$ (510,275) |
| Beginning Fund Balance    | <u>5,249,451</u>    | <u>5,249,451</u>    |            | <u>5,249,451</u>    | <u>5,249,451</u>    |              |
| Ending Fund Balance       | <u>\$ 5,362,168</u> | <u>\$ 4,417,626</u> |            | <u>\$ 3,552,858</u> | <u>\$ 4,063,132</u> |              |
| As a % of Annual Expenses | 97.4%               | 85.5%               |            | 64.6%               | 78.6%               |              |

# ALUM ROCK MIDDLE SCHOOL- Cash Balance

- ❑ Cash **without forbearance** projected at year-end at \$2.6MM which is 173 Days Cash On Hand.
- ❑ Current Cash Ended at \$4.23MM on December 31st. This increase from prior month was due to a true-up of intercompany payables with the Central Office.





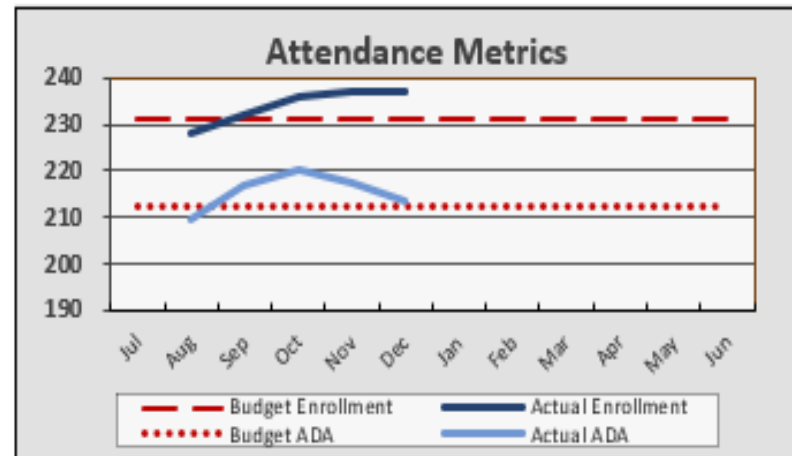
# EL CAMINO MIDDLE SCHOOL

Monthly Financial Presentation – as of Dec 2024 Close



# EL CAMINO MIDDLE SCHOOL – Attendance Data and Metrics

| <b>Enrollment &amp; Per Pupil Data</b> |                        |                      |
|--|------------------------|----------------------|
|  | <b><u>Forecast</u></b> | <b><u>Budget</u></b> |
| <i>Average Enrollment</i>              | 237                    | 231                  |
| <i>ADA</i>                             | 213.33                 | 212.52               |
| <i>Attendance Rate</i>                 | 90.0%                  | 92.0%                |
| <i>Unduplicated %</i>                  | 88.0%                  | 88.0%                |
| <i>Revenue per ADA</i>                 | \$20,463               | \$18,891             |
| <i>Expenses per ADA</i>                | \$27,572               | \$23,469             |



ADA is based on current enrollment and actual ADA as of 12/31/24 at 213.33- an increase of 0.81 ADA from budget. Note ADA dropping but enrollment steady.

# EL CAMINO MIDDLE SCHOOL – Revenue

## Revenue

|                      | Year-to-Date        |                     |                     |
|----------------------|---------------------|---------------------|---------------------|
|                      | Actual              | Budget              | Fav/(Unf)           |
| State Aid-Rev Limit  | \$ 951,769          | \$ 1,094,765        | \$ (142,996)        |
| Federal Revenue      | 67,592              | 222,341             | (154,749)           |
| Other State Revenue  | 306,610             | 201,169             | 105,441             |
| Other Local Revenue  | 6,039               | 15,344              | (9,305)             |
| <b>Total Revenue</b> | <b>\$ 1,332,009</b> | <b>\$ 1,533,618</b> | <b>\$ (201,609)</b> |

|                      | Annual/Full Year    |                     |                   |
|----------------------|---------------------|---------------------|-------------------|
|                      | FY24-25 Forecast    | FY24-25 Budget      | Fav/(Unf)         |
| State Aid-Rev Limit  | \$ 2,594,583        | \$ 2,584,980        | \$ 9,603          |
| Federal Revenue      | 403,841             | 375,448             | 28,393            |
| Other State Revenue  | 1,345,550           | 1,023,535           | 322,015           |
| Other Local Revenue  | 21,383              | 30,688              | (9,305)           |
| <b>Total Revenue</b> | <b>\$ 4,365,357</b> | <b>\$ 4,014,651</b> | <b>\$ 350,706</b> |

- ❑ **State- Aid Revenue: \$2.59MM (Projected increase of \$9.6k)**- mainly due to ADA increase of 0.81 compared to approved budget.
- ❑ **Federal Revenue: \$403.8k (Projected increase of \$28.4k)**- primarily due to slightly higher ADA.
- ❑ **Other State Revenue: \$1.35MM (Projected increase of \$322.0k)**- due to slightly higher ADA & recognition of \$270k in ELOP Prior Year Carry-over.
- ❑ **Other Local Revenue: \$21.4k (Projected decrease of \$9.3k)** – based on current run rates.



# EL CAMINO MIDDLE SCHOOL – Expenses

| Expenses              | Year-to-Date        |                     |                     | Annual/Full Year    |                     |                     |
|-----------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
|                       | Actual              | Budget              | Fav/(Unf)           | FY24-25 Forecast    | FY24-25 Budget      | Fav/(Unf)           |
| Certificated Salaries | \$ 556,525          | \$ 589,879          | \$ 33,354           | \$ 1,255,730        | \$ 1,258,611        | \$ 2,881            |
| Classified Salaries   | 241,462             | 146,955             | (94,507)            | 523,016             | 308,602             | (214,413)           |
| Benefits              | 195,271             | 247,981             | 52,710              | 595,815             | 524,644             | (71,171)            |
| Books and Supplies    | 89,677              | 166,790             | 77,113              | 287,490             | 305,301             | 17,811              |
| Subagreement Services | 695,803             | 187,637             | (508,166)           | 1,170,640           | 440,303             | (730,337)           |
| Operations            | 72,996              | 112,726             | 39,730              | 114,034             | 225,760             | 111,726             |
| Facilities            | 562,799             | 629,695             | 66,895              | 1,274,922           | 1,259,389           | (15,533)            |
| Professional Services | 188,975             | 292,193             | 103,218             | 608,763             | 599,983             | (8,780)             |
| Depreciation          | 25,803              | 32,505              | 6,702               | 51,603              | 65,010              | 13,407              |
| Interest              | -                   | -                   | -                   | -                   | -                   | -                   |
| <b>Total Expenses</b> | <b>\$ 2,629,312</b> | <b>\$ 2,406,361</b> | <b>\$ (222,951)</b> | <b>\$ 5,882,012</b> | <b>\$ 4,987,603</b> | <b>\$ (894,410)</b> |

Note: Variance explanation(s) on next slide

# EL CAMINO MIDDLE SCHOOL- Expenses

- ❑ **Certificated Salaries: \$1.26MM- (Projected savings of \$2.9k)**-Primarily due to an unfilled position now contracted offset by the increase of 1.50 FTE.
- ❑ **Classified Salaries: \$523.0K- (Projected increase of \$214.4k)**-Due to adding 5.0 FTE's due to legal SpEd requirements.
- ❑ **Benefits: \$595.8k- (Projected increase of \$71.2k)**- Primarily based on increased positions.
- ❑ **Non-Personnel Expenses: \$3.51MM- (Projected increase of \$611.7k)**- Increase primarily due to Service Agreements- After School Provider for ELOP and increased services due to slightly higher ADA partially offset by revenue increase.

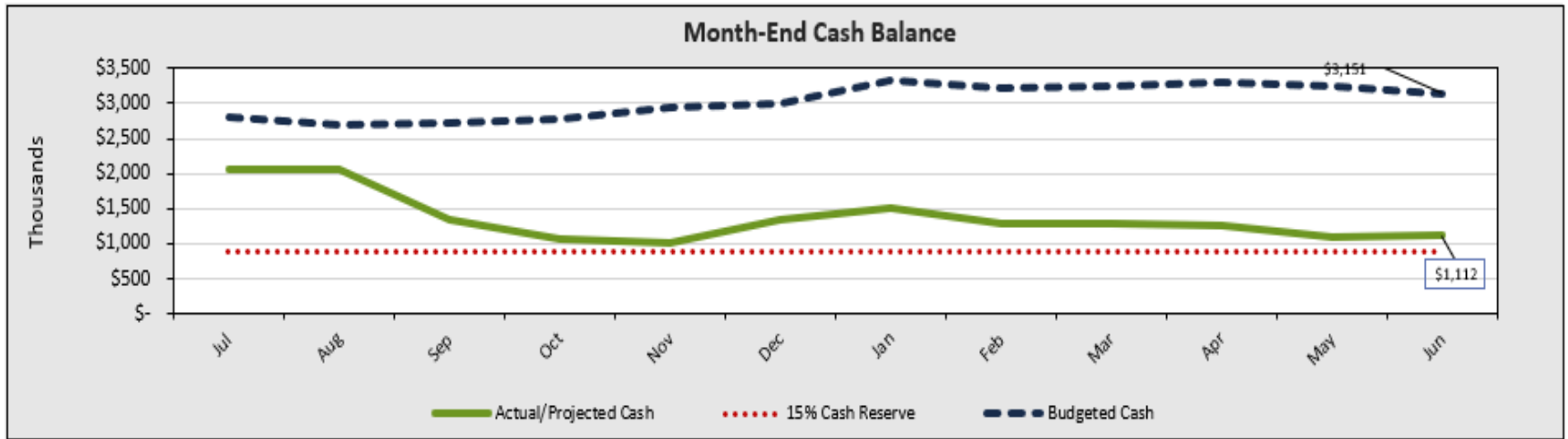
# EL CAMINO MIDDLE SCHOOL – Fund Balance

- Deficit of \$1.52MM forecasted at year-end.
- Net assets projected to end positively at 41.8%.
- Deficit increased \$147.1k from Prior month primarily due to After School Provider costs.

|                           | Year-to-Date        |                     |              | Annual/Full Year    |                     |              |
|---------------------------|---------------------|---------------------|--------------|---------------------|---------------------|--------------|
|                           | Actual              | Budget              | Fav/(Unf)    | FY24-25 Forecast    | FY24-25 Budget      | Fav/(Unf)    |
| Total Surplus(Deficit)    | \$ (1,297,303)      | \$ (872,743)        | \$ (424,560) | \$ (1,516,655)      | \$ (972,952)        | \$ 1,245,116 |
| Beginning Fund Balance    | <u>4,424,150</u>    | <u>4,424,150</u>    |              | <u>3,975,776</u>    | <u>4,424,150</u>    |              |
| Ending Fund Balance       | <u>\$ 3,126,847</u> | <u>\$ 3,551,407</u> |              | <u>\$ 2,459,121</u> | <u>\$ 3,451,198</u> |              |
| As a % of Annual Expenses | 53.2%               | 71.2%               |              | 41.8%               | 69.2%               |              |

# EL CAMINO MIDDLE SCHOOL- Cash Balance

- ❑ Cash **without forbearance** projected at year-end is \$1.11MM which is 69 Days Cash on Hand.
- ❑ Current Cash Ended at \$1.33MM on December 31st.





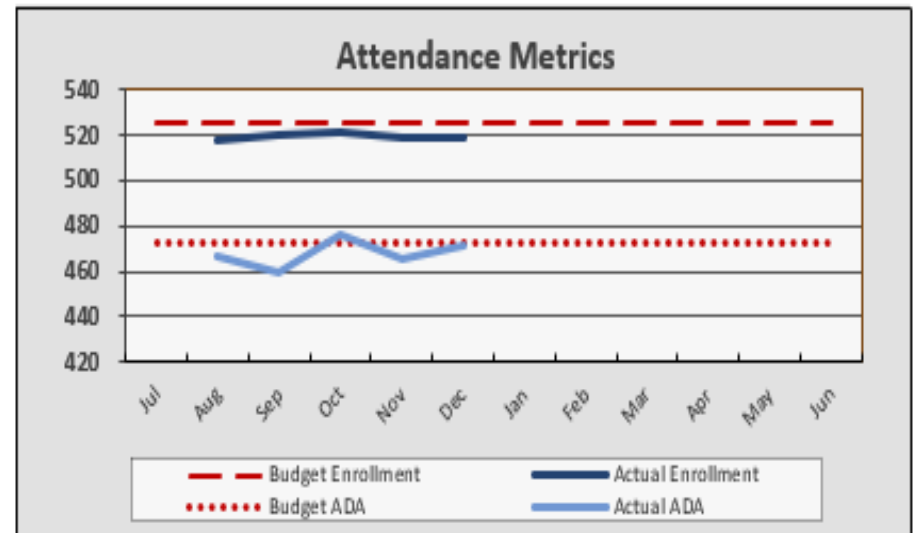
# EL PRIMERO HIGH SCHOOL

Monthly Financial Presentation – as of Dec 2024 Close



# EL PRIMERO HIGH SCHOOL – Attendance Data and Metrics

| <b>Enrollment &amp; Per Pupil Data</b> |                 |               |
|--|-----------------|---------------|
|  | <u>Forecast</u> | <u>Budget</u> |
| <i>Average Enrollment</i>              | 519             | 525           |
| <i>ADA</i>                             | 471.33          | 472.50        |
| <i>Attendance Rate</i>                 | 90.8%           | 90.0%         |
| <i>Unduplicated %</i>                  | 87.4%           | 87.4%         |
| <i>Revenue per ADA</i>                 | \$18,828        | \$18,917      |
| <i>Expenses per ADA</i>                | \$21,687        | \$21,315      |



ADA is based on current enrollment and ADA as of 12/31/24 of 471.33 ADA- Down 1.17 ADA from budget.

# EL PRIMERO HIGH SCHOOL – Revenue

|                      | Year-to-Date        |                     |                   | Annual/Full Year    |                     |                    |
|----------------------|---------------------|---------------------|-------------------|---------------------|---------------------|--------------------|
|                      | Actual              | Budget              | Fav/(Unf)         | FY24-25 Forecast    | FY24-25 Budget      | Fav/(Unf)          |
| <b>Revenue</b>       |                     |                     |                   |                     |                     |                    |
| State Aid-Rev Limit  | \$ 2,589,399        | \$ 2,509,281        | \$ 80,118         | \$ 6,899,332        | \$ 6,916,694        | \$ (17,362)        |
| Federal Revenue      | 78,213              | 302,507             | (224,293)         | 567,862             | 585,796             | (17,934)           |
| Other State Revenue  | 542,195             | 192,743             | 349,452           | 1,339,788           | 1,327,996           | 11,792             |
| Other Local Revenue  | 13,452              | 53,972              | (40,519)          | 67,424              | 107,943             | (40,519)           |
| <b>Total Revenue</b> | <b>\$ 3,223,259</b> | <b>\$ 3,058,503</b> | <b>\$ 164,757</b> | <b>\$ 8,874,407</b> | <b>\$ 8,938,429</b> | <b>\$ (64,022)</b> |

- ❑ **State- Aid Revenue: \$6.9MM (Projected decrease of \$17.4k)**- mainly due to ADA decrease of 1.17 compared to approved budget.
- ❑ **Federal Revenue: \$567.9k (Projected decrease of \$17.9k)**- Received some Prior-Year ESSER III revenue not accrued per latest Trial Balance and confirmed receipt Title IV-A partially offset by lower ADA.
- ❑ **Other State Revenue: \$1.34MM (Projected increase of \$11.8k)**- Primarily due to Prior Year revenue received not accrued per latest Trial Balance report partially offset by decrease in ADA.
- ❑ **Other Local Revenue: \$67.4k (Decrease of \$40.5k)** – Based on current actuals.

# EL PRIMERO HIGH SCHOOL – Expenses

|                       | Year-to-Date        |                     |                   | Annual/Full Year     |                      |                     |
|-----------------------|---------------------|---------------------|-------------------|----------------------|----------------------|---------------------|
|                       | Actual              | Budget              | Fav/(Unf)         | FY24-25 Forecast     | FY24-25 Budget       | Fav/(Unf)           |
| <b>Expenses</b>       |                     |                     |                   |                      |                      |                     |
| Certificated Salaries | \$ 1,501,566        | \$ 1,667,837        | \$ 166,271        | \$ 3,295,357         | \$ 3,597,936         | \$ 302,579          |
| Classified Salaries   | 440,844             | 432,010             | (8,834)           | 923,108              | 917,808              | (5,300)             |
| Benefits              | 428,259             | 756,449             | 328,190           | 1,413,051            | 1,603,836            | 190,785             |
| Books and Supplies    | 282,956             | 260,983             | (21,973)          | 580,049              | 483,293              | (96,756)            |
| Subagreement Services | 421,773             | 188,482             | (233,292)         | 1,008,687            | 414,660              | (594,027)           |
| Operations            | 169,649             | 124,141             | (45,508)          | 190,092              | 249,639              | 59,547              |
| Facilities            | 608,531             | 718,935             | 110,404           | 1,475,439            | 1,437,871            | (37,568)            |
| Professional Services | 486,463             | 628,040             | 141,577           | 1,292,672            | 1,322,177            | 29,505              |
| Depreciation          | 21,593              | 22,170              | 578               | 43,187               | 44,341               | 1,154               |
| Interest              | -                   | -                   | -                 | -                    | -                    | -                   |
| <b>Total Expenses</b> | <b>\$ 4,361,635</b> | <b>\$ 4,799,048</b> | <b>\$ 437,413</b> | <b>\$ 10,221,642</b> | <b>\$ 10,071,560</b> | <b>\$ (150,082)</b> |

Note: Variance explanation(s) on next slide



# EL PRIMERO HIGH SCHOOL- Expenses

- ❑ **Certificated Salaries: \$3.3MM- (Projected savings of \$302.6k)**-Primarily due to 4.0 positions not able to be filled- expenses moved to Contracted Services offset by the addition of 1.0 position and some slightly higher salaries.
- ❑ **Classified Salaries: \$923.1K- (Projected increase of \$5.3k)**-Position that was removed was restored.
- ❑ **Benefits: \$1.41MM- (Projected savings of \$190.8k)**- Savings based primarily on reduction of positions.
- ❑ **Non-Personnel Expenses: \$4.59MM- (Projected increase of \$638.1k)**- Increase based on increased contracted services for approximately \$300k due to unfilled positions, also higher actuals on books and supplies, as well as an increase to insurance and facility maintenance.

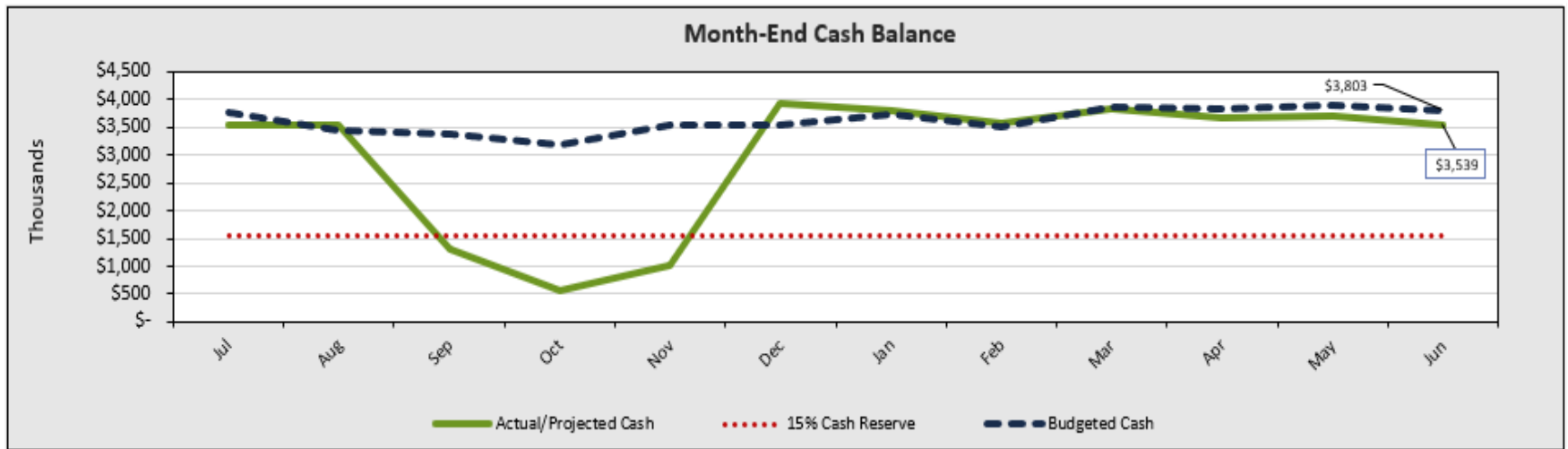
# EL PRIMERO HIGH SCHOOL – Fund Balance

- Deficit of \$1.35MM forecasted at year-end.
- Net assets projected to end positively at 16.6%.
- Deficit increase of \$6.4k from prior month.

|                                  | Year-to-Date        |                     |            | Annual/Full Year    |                     |              |
|----------------------------------|---------------------|---------------------|------------|---------------------|---------------------|--------------|
|                                  | Actual              | Budget              | Fav/(Unf)  | FY24-25 Forecast    | FY24-25 Budget      | Fav/(Unf)    |
| Total Surplus(Deficit)           | \$ (1,138,376)      | \$ (1,740,545)      | \$ 602,170 | \$ (1,347,235)      | \$ (1,133,131)      | \$ (214,104) |
| Beginning Fund Balance           | <u>4,365,867</u>    | <u>4,365,867</u>    |            | <u>3,039,671</u>    | <u>4,365,867</u>    |              |
| Ending Fund Balance              | <u>\$ 3,227,491</u> | <u>\$ 2,625,321</u> |            | <u>\$ 1,692,436</u> | <u>\$ 3,232,735</u> |              |
| <i>As a % of Annual Expenses</i> | 31.6%               | 26.1%               |            | 16.6%               | 32.1%               |              |

# EL PRIMERO HIGH SCHOOL- Cash Balance

- ❑ Cash **without forbearance** projected at year-end \$3.54MM which is 126 days cash on hand.
- ❑ Current Cash Ended at \$3.91MM on December 31st. This increase from November is due to a true-up of intercompany payables from the Central Office.



# D.C.P. CENTRAL OFFICE

Monthly Financial Presentation – as of Dec 2024 Close

# D.C.P CENTRAL OFFICE – Revenue

## Revenue

| Year-to-Date        |                     |                  |
|---------------------|---------------------|------------------|
| Actual              | Budget              | Fav/(Unf)        |
| 1,093,339           | 1,035,382           | 57,956           |
| <b>\$ 1,093,339</b> | <b>\$ 1,035,382</b> | <b>\$ 57,956</b> |

| Annual/Full Year    |                     |                   |
|---------------------|---------------------|-------------------|
| FY24-25 Forecast    | FY24-25 Budget      | Fav/(Unf)         |
| 2,373,177           | 2,070,765           | 302,412           |
| <b>\$ 2,373,188</b> | <b>\$ 2,070,765</b> | <b>\$ 302,412</b> |

- Other Local Revenue: \$2.37MM (Projected increase of \$302.4k) – Due to increased prior year revenue recognition partially offset by reduction of Sobrato rent matching grant.

# D.C.P. CENTRAL OFFICE – Expenses



|                       | Year-to-Date        |                     |                     | Annual/Full Year    |                     |                    |
|-----------------------|---------------------|---------------------|---------------------|---------------------|---------------------|--------------------|
|                       | Actual              | Budget              | Fav/(Unf)           | FY24-25 Forecast    | FY24-25 Budget      | Fav/(Unf)          |
| <b>Expenses</b>       |                     |                     |                     |                     |                     |                    |
| Certificated Salaries | \$ 329,501          | \$ 79,020           | \$ (250,481)        | \$ 451,909          | \$ 158,040          | \$ (293,869)       |
| Classified Salaries   | 453,460             | 504,011             | 50,551              | 663,220             | 949,145             | 285,924            |
| Benefits              | 649,907             | 261,057             | (388,850)           | 521,695             | 503,211             | (18,484)           |
| Books and Supplies    | 36,999              | 41,798              | 4,799               | 60,297              | 65,096              | 4,799              |
| Subagreement Services | -                   | -                   | -                   | -                   | -                   | -                  |
| Operations            | 309                 | 13,583              | 13,274              | 14,786              | 28,060              | 13,274             |
| Facilities            | 6,020               | 28,275              | 22,254              | 11,677              | 56,549              | 44,872             |
| Professional Services | 281,808             | 310,874             | 29,066              | 753,056             | 622,383             | (130,673)          |
| Depreciation          | -                   | 120                 | 120                 | 120                 | 240                 | 120                |
| Interest              | -                   | -                   | -                   | -                   | -                   | -                  |
| <b>Total Expenses</b> | <b>\$ 1,758,003</b> | <b>\$ 1,238,737</b> | <b>\$ (519,267)</b> | <b>\$ 2,476,761</b> | <b>\$ 2,382,723</b> | <b>\$ (94,038)</b> |

Note: Variance explanation(s) on next slide

# D.C.P. CENTRAL OFFICE – Expenses



- **Certificated Salaries: \$451.9k (Projected increase of \$293.9k)**- Primarily due to a reclass of positions from Classified with slightly higher overall salary and one position at a higher FTE than originally budgeted.
- **Classified Salaries: \$663.2k (Projected savings of \$285.9k)**- 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.
- **Benefits: \$521.7k (Projected savings of \$18.5k)**– Benefits actuals running lower than projected- expenses need to be re-classed to the sites from Q1.
- **Non-Personnel Expenses: \$839.9k (Projected increase of \$67.6k)**- Increases are based on current run rates and include added consulting to replace a .67 FTE partially offset by reduction of rent expense.



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

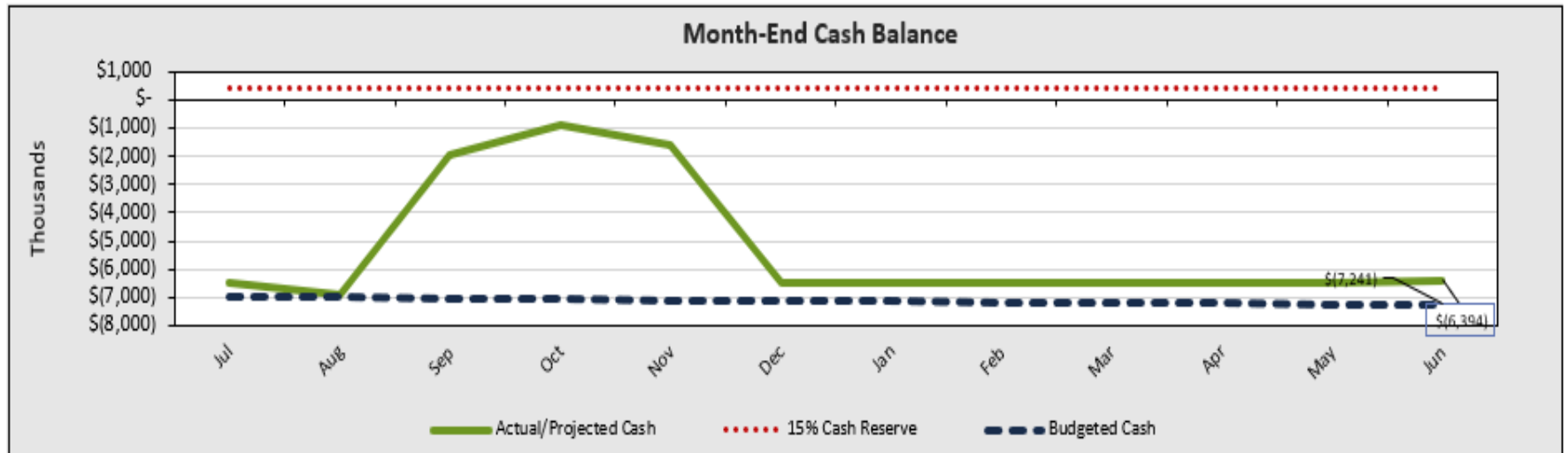
- Deficit of \$103.6K forecasted at year-end.
- Net assets projected to end negatively at -220.3%.
- This is a positive change of \$227.6k over prior month.

|                                  | Year-to-Date          |                       |              | Annual/Full Year      |                       |            |
|----------------------------------|-----------------------|-----------------------|--------------|-----------------------|-----------------------|------------|
|                                  | Actual                | Budget                | Fav/(Unf)    | FY24-25 Forecast      | FY24-25 Budget        | Fav/(Unf)  |
| Total Surplus(Deficit)           | \$ (664,664)          | \$ (203,355)          | \$ (461,310) | \$ (103,573)          | \$ (311,958)          | \$ 208,374 |
| Beginning Fund Balance           | <u>(5,352,084)</u>    | <u>(5,352,084)</u>    |              | <u>(5,352,084)</u>    | <u>(5,352,084)</u>    |            |
| Ending Fund Balance              | <u>\$ (6,016,748)</u> | <u>\$ (5,555,438)</u> |              | <u>\$ (5,455,657)</u> | <u>\$ (5,664,042)</u> |            |
| <i>As a % of Annual Expenses</i> | -242.9%               | -233.2%               |              | -220.3%               | -237.7%               |            |



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

- ❑ Current Cash Ended at  $-\$6.45\text{MM}$  on December 31st. This is a significant change from November due to true-up of intercompany payables.
- ❑ Cash projected at Year end of  $-\$6.39\text{MM}$ .



# 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 01/09/25

Actuals Through: 12/31/2024

ADA = 185.66



|  | 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.) |  |
|--|----------------|----------------|----------------|------------------|----------------|----------------|----------------|----------------|-----------------|-----------------|-----------------|-----------------|-------------------|------------------|-----------------------|----------------------|--|
| <b>ADA = 201.11</b>                      |                |                |                |                  |                |                |                |                |                 |                 |                 |                 |                   |                  |                       |                      |  |
| <b>Revenues</b>                          |                |                |                |                  |                |                |                |                |                 |                 |                 |                 |                   |                  |                       |                      |  |
| <b>State Aid - Revenue Limit</b>         |                |                |                |                  |                |                |                |                |                 |                 |                 |                 |                   |                  |                       |                      |  |
| 8011 LCFF State Aid                      | 172,149        | 172,149        | 309,868        | 309,868          | 309,868        | 309,868        | 158,150        | 16,334         | (69,537)        | (69,537)        | (69,537)        | (69,537)        | (104,991)         | 1,375,115        | 1,482,687             | (107,572)            |  |
| 8012 Education Protection Account        | -              | -              | 199,325        | -                | -              | 199,324        | -              | -              | (106,988)       | -               | -               | -               | (0)               | 291,661          | 315,932               | (24,271)             |  |
| 8019 State Aid - Prior Year              | -              | 145,971        | -              | (145,971)        | -              | -              | -              | -              | -               | -               | -               | -               | -                 | 0                | -                     | 0                    |  |
| 8096 In Lieu of Property Taxes           | -              | -              | -              | -                | 376,818        | -              | 90,564         | 90,564         | 109,313         | 54,657          | 54,657          | 54,657          | 54,657            | 885,886          | 959,606               | (73,720)             |  |
|  | <u>172,149</u> | <u>318,120</u> | <u>509,193</u> | <u>163,897</u>   | <u>686,686</u> | <u>509,192</u> | <u>248,714</u> | <u>106,898</u> | <u>(67,212)</u> | <u>(14,880)</u> | <u>(14,880)</u> | <u>(14,880)</u> | <u>(50,335)</u>   | <u>2,552,661</u> | <u>2,758,225</u>      | <u>(205,564)</u>     |  |
| <b>Federal Revenue</b>                   |                |                |                |                  |                |                |                |                |                 |                 |                 |                 |                   |                  |                       |                      |  |
| 8181 Special Education - Entitlement     | -              | -              | -              | -                | -              | -              | 2,776          | 2,776          | 3,717           | 3,717           | 3,717           | 3,717           | 3,717             | 24,136           | 26,144                | (2,009)              |  |
| 8220 Federal Child Nutrition             | -              | -              | -              | 15,762           | 9,319          | 15,799         | 9,407          | 9,407          | 9,407           | 9,407           | 9,407           | 9,407           | 18,813            | 116,134          | 106,990               | 9,143                |  |
| 8290 Title I, Part A - Basic Low Income  | -              | 46,430         | -              | 36,547           | -              | -              | -              | -              | -               | 20,841          | -               | -               | 0                 | 103,818          | 103,818               | -                    |  |
| 8291 Title II, Part A - Teacher Quality  | 634            | -              | -              | 4,670            | -              | -              | -              | -              | -               | -               | -               | -               | -                 | 5,304            | 11,105                | (5,801)              |  |
| 8293 Title III - Limited English         | 5,402          | -              | -              | 7,855            | -              | -              | -              | -              | -               | -               | -               | 11,423          | -                 | 24,680           | 11,423                | 13,257               |  |
| 8296 Other Federal Revenue               | 85             | -              | -              | 8,999            | -              | -              | 5,654          | -              | -               | 5,654           | -               | -               | -                 | 20,393           | -                     | 20,393               |  |
|  | <u>6,121</u>   | <u>46,430</u>  | <u>-</u>       | <u>73,833</u>    | <u>9,319</u>   | <u>15,799</u>  | <u>17,837</u>  | <u>12,183</u>  | <u>13,124</u>   | <u>39,619</u>   | <u>13,124</u>   | <u>24,547</u>   | <u>22,530</u>     | <u>294,464</u>   | <u>259,480</u>        | <u>34,984</u>        |  |
| <b>Other State Revenue</b>               |                |                |                |                  |                |                |                |                |                 |                 |                 |                 |                   |                  |                       |                      |  |
| 8311 State Special Education             | -              | -              | -              | -                | -              | -              | 18,472         | 18,472         | 24,734          | 24,734          | 24,734          | 24,734          | 24,734            | 160,616          | 173,982               | (13,366)             |  |
| 8520 Child Nutrition                     | -              | -              | -              | 14,802           | 5,326          | 8,476          | 890            | 890            | 890             | 890             | 890             | 890             | 1,781             | 35,727           | 10,127                | 25,600               |  |
| 8545 School Facilities (SB740)           | -              | -              | -              | -                | -              | 298,179        | -              | -              | -               | (31,571)        | -               | -               | -                 | 266,608          | 277,009               | (10,400)             |  |
| 8550 Mandated Cost                       | -              | -              | -              | -                | 15,014         | -              | -              | -              | -               | -               | -               | -               | -                 | 15,014           | 4,709                 | 10,305               |  |
| 8560 State Lottery                       | -              | -              | -              | -                | -              | 26,594         | 14,769         | -              | -               | 14,769          | -               | -               | (9,902)           | 46,229           | 50,076                | (3,847)              |  |
| 8598 Prior Year Revenue                  | -              | -              | 416,047        | (416,047)        | -              | (11,641)       | -              | -              | -               | -               | -               | -               | -                 | (11,641)         | -                     | (11,641)             |  |
| 8599 Other State Revenue                 | 1,736          | 1,736          | 3,124          | 3,124            | 3,124          | 3,124          | 108,712        | 835            | 835             | 108,712         | 835             | 108,835         | 96,056            | 440,791          | 441,563               | (773)                |  |
|  | <u>1,736</u>   | <u>1,736</u>   | <u>419,171</u> | <u>(398,121)</u> | <u>23,464</u>  | <u>324,733</u> | <u>142,844</u> | <u>20,198</u>  | <u>26,460</u>   | <u>117,535</u>  | <u>26,460</u>   | <u>134,460</u>  | <u>112,669</u>    | <u>953,345</u>   | <u>957,467</u>        | <u>(4,123)</u>       |  |
| <b>Other Local Revenue</b>               |                |                |                |                  |                |                |                |                |                 |                 |                 |                 |                   |                  |                       |                      |  |
| 8690 Other Local Revenue                 | -              | -              | -              | -                | 2,788          | -              | -              | -              | -               | -               | -               | -               | -                 | 2,788            | -                     | 2,788                |  |
| 8980 Contributions, Unrestricted         | -              | -              | -              | -                | -              | -              | 583            | 583            | 583             | 583             | 583             | 583             | -                 | 3,500            | 7,000                 | (3,500)              |  |
|  | <u>-</u>       | <u>-</u>       | <u>-</u>       | <u>2,788</u>     | <u>-</u>       | <u>-</u>       | <u>583</u>     | <u>583</u>     | <u>583</u>      | <u>583</u>      | <u>583</u>      | <u>583</u>      | <u>-</u>          | <u>6,288</u>     | <u>7,000</u>          | <u>(712)</u>         |  |
| <b>Total Revenue</b>                     | <b>180,006</b> | <b>366,286</b> | <b>928,364</b> | <b>(157,604)</b> | <b>719,469</b> | <b>849,724</b> | <b>409,978</b> | <b>139,862</b> | <b>(27,045)</b> | <b>142,857</b>  | <b>25,287</b>   | <b>144,710</b>  | <b>84,864</b>     | <b>3,806,758</b> | <b>3,982,173</b>      | <b>(175,415)</b>     |  |
| <b>Expenses</b>                          |                |                |                |                  |                |                |                |                |                 |                 |                 |                 |                   |                  |                       |                      |  |
| <b>Certificated Salaries</b>             |                |                |                |                  |                |                |                |                |                 |                 |                 |                 |                   |                  |                       |                      |  |
| 1100 Teachers' Salaries                  | 55,864         | 91,644         | 93,159         | 102,267          | 104,439        | 115,657        | 108,437        | 108,437        | 108,437         | 108,437         | 108,437         | 108,437         | (33,364)          | 1,180,289        | 1,198,021             | 17,732               |  |
| 1175 Teachers' Extra Duty/Stipends       | -              | -              | -              | -                | -              | -              | 2,009          | 2,009          | 2,009           | 2,009           | 2,009           | 2,009           | -                 | 12,055           | 22,100                | 10,045               |  |
| 1200 Pupil Support Salaries              | -              | -              | -              | -                | -              | -              | 6,955          | 6,955          | 6,955           | 6,955           | 6,955           | 6,955           | 13,910            | 55,637           | 76,500                | 20,863               |  |
| 1300 Administrators' Salaries            | 24,882         | 24,512         | 24,612         | 24,612           | 24,612         | 24,687         | 16,930         | 16,930         | 16,930          | 16,930          | 16,930          | 16,930          | -                 | 249,497          | 199,765               | (49,731)             |  |
|  | <u>80,746</u>  | <u>116,156</u> | <u>117,771</u> | <u>126,879</u>   | <u>129,051</u> | <u>140,344</u> | <u>134,331</u> | <u>134,331</u> | <u>134,331</u>  | <u>134,331</u>  | <u>134,331</u>  | <u>134,331</u>  | <u>(19,454)</u>   | <u>1,497,477</u> | <u>1,496,386</u>      | <u>(1,091)</u>       |  |
| <b>Classified Salaries</b>               |                |                |                |                  |                |                |                |                |                 |                 |                 |                 |                   |                  |                       |                      |  |
| 2100 Instructional Salaries              | 5,505          | 17,857         | 20,551         | 17,504           | 23,286         | 18,008         | 18,791         | 18,791         | 18,791          | 18,791          | 18,791          | 18,791          | -                 | 215,460          | 165,665               | (49,795)             |  |
| 2200 Support Salaries                    | 3,722          | 13,555         | 12,348         | 12,622           | 11,284         | 11,784         | 5,340          | 5,340          | 5,340           | 5,340           | 5,340           | 5,340           | (13,910)          | 83,442           | 58,736                | (24,706)             |  |
| 2300 Classified Administrators' Salaries | 6,189          | 6,189          | 6,389          | 6,389            | 7,589          | 6,389          | 9,003          | 9,003          | 9,003           | 9,003           | 9,003           | 9,003           | -                 | 93,152           | 105,226               | 12,074               |  |
| 2400 Clerical and Office Staff Salaries  | 7,554          | 9,016          | 8,094          | 9,010            | 8,350          | 7,990          | 7,559          | 7,559          | 7,559           | 7,559           | 7,559           | 7,559           | -                 | 95,370           | 83,153                | (12,217)             |  |
|  | <u>22,970</u>  | <u>46,617</u>  | <u>47,381</u>  | <u>45,524</u>    | <u>50,508</u>  | <u>44,171</u>  | <u>40,694</u>  | <u>40,694</u>  | <u>40,694</u>   | <u>40,694</u>   | <u>40,694</u>   | <u>40,694</u>   | <u>(13,910)</u>   | <u>487,424</u>   | <u>412,779</u>        | <u>(74,645)</u>      |  |
| <b>Benefits</b>                          |                |                |                |                  |                |                |                |                |                 |                 |                 |                 |                   |                  |                       |                      |  |
| 3101 STRS                                | 7,153          | 22,186         | 22,494         | 23,942           | 24,208         | 26,216         | 25,638         | 25,638         | 25,638          | 25,638          | 25,638          | 25,638          | -                 | 280,030          | 285,810               | 5,779                |  |
| 3202 PERS                                | 6,163          | 12,385         | 12,613         | 11,866           | 12,767         | 11,535         | 10,249         | 10,249         | 10,249          | 10,249          | 10,249          | 10,249          | -                 | 128,822          | 111,657               | (17,165)             |  |
| 3301 OASDI                               | 1,408          | 2,850          | 2,898          | 2,783            | 3,092          | 2,699          | 2,349          | 2,349          | 2,349           | 2,349           | 2,349           | 2,349           | -                 | 29,823           | 25,592                | (4,231)              |  |
| 3311 Medicare                            | 1,003          | 2,319          | 2,354          | 2,431            | 2,561          | 2,633          | 2,493          | 2,493          | 2,493           | 2,493           | 2,493           | 2,493           | -                 | 28,261           | 27,683                | (578)                |  |
| 3401 Health and Welfare                  | (557)          | (863)          | (858)          | (1,232)          | (970)          | (969)          | 19,117         | 19,117         | 19,117          | 19,117          | 19,117          | 19,117          | 95,585            | 204,837          | 223,200               | 18,363               |  |
| 3501 State Unemployment                  | -              | 357            | 126            | -                | 20             | 8              | 4,814          | 3,851          | 1,926           | 963             | 963             | 963             | -                 | 13,990           | 18,766                | 4,776                |  |
| 3601 Workers' Compensation               | -              | 2,048          | -              | -                | 3,487          | 786            | 2,408          | 2,408          | 2,408           | 2,408           | 2,408           | 2,408           | -                 | 20,766           | 26,728                | 5,962                |  |
| 3901 Other Benefits                      | -              | -              | -              | 1,789            | 54             | -              | -              | -              | -               | -               | -               | -               | -                 | 1,843            | -                     | (1,843)              |  |
|  | <u>15,171</u>  | <u>41,282</u>  | <u>39,627</u>  | <u>41,578</u>    | <u>45,219</u>  | <u>42,908</u>  | <u>67,068</u>  | <u>66,105</u>  | <u>64,180</u>   | <u>63,217</u>   | <u>63,217</u>   | <u>63,217</u>   | <u>95,585</u>     | <u>708,373</u>   | <u>719,436</u>        | <u>11,063</u>        |  |

# Alum Rock Middle School

## Monthly Cash Flow/Forecast FY24-25

Revised 01/09/25

Actuals Through: **12/31/2024**

ADA = 185.66



|   | 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.) |
|---|-----------------|-----------------|----------------|------------------|----------------|----------------|-----------------|------------------|------------------|------------------|------------------|------------------|-------------------|--------------------|-----------------------|----------------------|
| <b>Books and Supplies</b>                   |                 |                 |                |                  |                |                |                 |                  |                  |                  |                  |                  |                   |                    |                       |                      |
| 4100 Textbooks and Core Curricula           | -               | -               | -              | 1,682            | -              | 494            | 5,750           | -                | -                | -                | -                | -                | -                 | 7,926              | 23,000                | 15,074               |
| 4200 Books and Other Materials              | -               | -               | -              | -                | -              | -              | -               | -                | -                | -                | -                | -                | -                 | -                  | 5,000                 | 5,000                |
| 4302 School Supplies                        | -               | 53,361          | 154            | 2,673            | 4              | 233            | 1,492           | 1,492            | 1,492            | 1,492            | 1,492            | 1,492            | -                 | 65,375             | 19,400                | (45,975)             |
| 4305 Software                               | 32,301          | 6,793           | 4              | (2,518)          | -              | 138            | 3,137           | 3,137            | 3,137            | 3,137            | 3,137            | 3,137            | -                 | 55,540             | 37,644                | (17,896)             |
| 4310 Office Expense                         | -               | 965             | 767            | 3,544            | 315            | 46             | 670             | 670              | 670              | 670              | 670              | 670              | -                 | 9,659              | 8,042                 | (1,617)              |
| 4311 Business Meals                         | -               | -               | -              | -                | -              | -              | 17              | 17               | 17               | 17               | 17               | 17               | -                 | 100                | 200                   | 100                  |
| 4400 Noncapitalized Equipment               | -               | -               | -              | 194              | -              | -              | 2,218           | 2,218            | -                | -                | -                | -                | -                 | 4,630              | 11,090                | 6,460                |
| 4700 Food Services                          | 2,645           | -               | 17,635         | 15,042           | 11,844         | 10,788         | 13,806          | 13,806           | 13,806           | 13,806           | 13,806           | 13,806           | -                 | 140,786            | 117,117               | (23,669)             |
|   | 34,946          | 61,120          | 18,560         | 20,617           | 12,162         | 11,699         | 27,089          | 21,339           | 19,121           | 19,121           | 19,121           | 19,121           | -                 | 284,016            | 221,493               | (62,523)             |
| <b>Subagreement Services</b>                |                 |                 |                |                  |                |                |                 |                  |                  |                  |                  |                  |                   |                    |                       |                      |
| 5102 Special Education                      | -               | -               | 6,407          | 41,694           | 35,483         | 22,128         | 17,596          | 17,596           | 17,596           | 17,596           | 17,596           | 17,596           | -                 | 211,290            | 193,560               | (17,730)             |
| 5103 Substitute Teacher                     | -               | 3,710           | 13,300         | 2,030            | 9,940          | 1,050          | 3,182           | 3,182            | 3,182            | 3,182            | 3,182            | 3,182            | -                 | 49,121             | -                     | (49,121)             |
| 5105 Security                               | -               | 934             | 50             | -                | 994            | -              | -               | -                | -                | -                | -                | -                | -                 | 1,979              | -                     | (1,979)              |
| 5106 Other Educational Consultants          | -               | -               | 72,924         | 36,462           | 36,462         | 36,462         | 36,462          | 36,462           | 36,462           | 36,462           | 36,462           | 3,646            | -                 | 368,267            | 208,104               | (160,163)            |
|   | -               | 4,644           | 92,681         | 80,186           | 82,879         | 59,640         | 57,240          | 57,240           | 57,240           | 57,240           | 57,240           | 24,424           | -                 | 630,656            | 401,664               | (228,992)            |
| <b>Operations and Housekeeping</b>          |                 |                 |                |                  |                |                |                 |                  |                  |                  |                  |                  |                   |                    |                       |                      |
| 5201 Auto and Travel                        | -               | 413             | 2,213          | 29               | 2,343          | 1,863          | 227             | 227              | 227              | 227              | 227              | 227              | -                 | 8,225              | 2,500                 | (5,725)              |
| 5300 Dues & Memberships                     | -               | -               | -              | -                | -              | 804            | 167             | 167              | 167              | 167              | 167              | 167              | -                 | 1,806              | 2,004                 | 198                  |
| 5400 Insurance                              | 12,370          | 4,205           | 21,825         | 34,054           | 179            | -              | -               | -                | -                | -                | -                | -                | -                 | 72,634             | 38,905                | (33,729)             |
| 5501 Utilities                              | -               | -               | -              | -                | -              | -              | -               | -                | -                | -                | -                | -                | -                 | -                  | 31,460                | 31,460               |
| 5502 Janitorial Services                    | -               | -               | -              | -                | -              | -              | (0)             | (0)              | (0)              | (0)              | (0)              | (0)              | -                 | (0)                | 70,835                | 70,835               |
| 5900 Communications                         | (1,972)         | (1,734)         | 5,166          | 904              | 2              | 1,507          | 495             | 495              | 495              | 495              | 495              | 495              | (906)             | 5,936              | 5,936                 | 0                    |
| 5901 Postage and Shipping                   | 500             | -               | -              | -                | -              | -              | 50              | 50               | 50               | 50               | 50               | 50               | -                 | 800                | 500                   | (300)                |
|   | 10,898          | 2,884           | 29,205         | 34,988           | 2,524          | 4,175          | 939             | 939              | 939              | 939              | 939              | 939              | (906)             | 89,400             | 152,140               | 62,739               |
| <b>Facilities, Repairs and Other Leases</b> |                 |                 |                |                  |                |                |                 |                  |                  |                  |                  |                  |                   |                    |                       |                      |
| 5601 Rent                                   | 87,137          | 87,137          | 87,137         | 87,137           | 87,137         | 96,271         | 91,471          | 91,471           | 91,471           | 91,471           | 91,471           | 91,471           | 16,872            | 1,097,652          | 1,097,652             | -                    |
| 5603 Equipment Leases                       | 528             | 1,764           | 870            | (454)            | 659            | -              | 1,127           | 1,127            | 1,127            | 1,127            | 1,127            | 1,127            | -                 | 10,128             | 13,524                | 3,396                |
| 5610 Repairs and Maintenance                | -               | 3,990           | 38,266         | 9,652            | 10,720         | 12,879         | 4,202           | 4,202            | 4,202            | 4,202            | 4,202            | 4,202            | -                 | 100,719            | 40,426                | (60,293)             |
|   | 87,665          | 92,890          | 126,272        | 96,334           | 98,516         | 109,150        | 96,800          | 96,800           | 96,800           | 96,800           | 96,800           | 96,800           | 16,872            | 1,208,499          | 1,151,602             | (56,897)             |
| <b>Professional/Consulting Services</b>     |                 |                 |                |                  |                |                |                 |                  |                  |                  |                  |                  |                   |                    |                       |                      |
| 5802 Audit & Taxes                          | -               | -               | -              | -                | 6,586          | -              | -               | -                | 7,607            | -                | -                | -                | -                 | 14,193             | 14,193                | -                    |
| 5803 Legal                                  | 2,731           | 2,766           | -              | 5,692            | 4,907          | 2,916          | 2,500           | 2,500            | 2,500            | 2,500            | 2,500            | 2,500            | -                 | 34,012             | 30,000                | (4,012)              |
| 5804 Professional Development               | -               | -               | -              | 4,911            | -              | 560            | 810             | 810              | 810              | 810              | 810              | 810              | -                 | 10,331             | 8,100                 | (2,231)              |
| 5805 General Consulting                     | 2,595           | 505             | -              | 499              | 6,897          | 2,328          | 2,027           | 2,027            | 2,027            | 2,027            | 2,027            | 2,027            | -                 | 24,987             | 20,271                | (4,716)              |
| 5806 Special Activities/Field Trips         | -               | -               | -              | (118)            | 3,526          | -              | 2,667           | 2,667            | -                | -                | -                | -                | -                 | 8,741              | 8,700                 | (41)                 |
| 5809 Other taxes and fees                   | 77              | 1,438           | -              | 3,226            | 298            | 110            | 480             | 480              | 480              | 480              | 480              | 480              | -                 | 8,029              | 5,200                 | (2,829)              |
| 5810 Payroll Service Fee                    | -               | -               | -              | -                | -              | -              | 411             | 411              | 411              | 411              | 411              | 411              | -                 | 2,469              | 4,937                 | 2,469                |
| 5811 Management Fee                         | -               | -               | 147,466        | (15,760)         | 71,668         | 84,972         | 31,723          | 31,723           | 31,723           | 31,723           | 31,723           | 31,723           | (98,008)          | 380,676            | 398,217               | 17,541               |
| 5812 District Oversight Fee                 | -               | -               | 13,684         | 12,622           | -              | -              | 3,731           | 1,603            | (1,008)          | (223)            | (223)            | (223)            | 8,328             | 38,290             | 41,373                | 3,083                |
|   | 5,402           | 4,709           | 161,150        | 11,071           | 93,882         | 90,886         | 44,349          | 42,222           | 44,551           | 37,728           | 37,728           | 37,728           | (89,680)          | 521,727            | 530,992               | 9,265                |
| <b>Depreciation</b>                         |                 |                 |                |                  |                |                |                 |                  |                  |                  |                  |                  |                   |                    |                       |                      |
| 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            | -                 | 75,779             | 82,000                | 6,222                |
|   | 6,315           | 6,315           | 6,315          | 6,315            | 6,315          | 6,315          | 6,315           | 6,315            | 6,315            | 6,315            | 6,315            | 6,315            | -                 | 75,779             | 82,000                | 6,222                |
| <b>Interest</b>                             |                 |                 |                |                  |                |                |                 |                  |                  |                  |                  |                  |                   |                    |                       |                      |
|   | -               | -               | -              | -                | -              | -              | -               | -                | -                | -                | -                | -                | -                 | -                  | -                     | -                    |
| <b>Total Expenses</b>                       | <b>264,112</b>  | <b>376,618</b>  | <b>638,962</b> | <b>463,492</b>   | <b>521,056</b> | <b>509,288</b> | <b>474,824</b>  | <b>465,984</b>   | <b>464,170</b>   | <b>456,385</b>   | <b>456,385</b>   | <b>423,569</b>   | <b>(11,493)</b>   | <b>5,503,351</b>   | <b>5,168,492</b>      | <b>(334,860)</b>     |
| <b>Monthly Surplus (Deficit)</b>            | <b>(84,106)</b> | <b>(10,332)</b> | <b>289,402</b> | <b>(621,095)</b> | <b>198,413</b> | <b>340,435</b> | <b>(64,846)</b> | <b>(326,122)</b> | <b>(491,214)</b> | <b>(313,528)</b> | <b>(431,098)</b> | <b>(278,859)</b> | <b>96,358</b>     | <b>(1,696,593)</b> | <b>(1,186,319)</b>    | <b>(510,274)</b>     |

# Alum Rock Middle School

## Monthly Cash Flow/Forecast FY24-25

Revised 01/09/25

Actuals Through: 12/31/2024

ADA = 185.66



|                                      | 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          | (64,846)         | (326,122)        | (491,214)        | (313,528)        | (431,098)        | (278,859)        | 96,358            | (1,696,593)     |                       |                      |
| 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            | -                 | 75,779          |                       | 14,160               |
| Public Funding Receivables           | -                | -                | -                | 438,371        | 440,897          | -                | 166,305          | -                | -                | -                | -                | -                | (84,864)          | 960,708         |                       | 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        | -                | -                | -                | -                | -                | -                | -                 | 430,393         |                       |                      |
| Prepaid Expenses                     | 15,368           | -                | -                | -              | -                | -                | -                | -                | -                | -                | -                | -                | -                 | 15,368          |                       |                      |
| Other Assets                         | -                | -                | -                | -              | -                | -                | -                | -                | -                | -                | -                | -                | -                 | -               |                       |                      |
| Accounts Payable                     | 28,328           | 38,634           | 29,427           | 29,874         | 18,014           | (130,866)        | -                | -                | -                | -                | -                | -                | (11,493)          | 1,917           |                       |                      |
| Accrued Expenses                     | (24,836)         | (12,351)         | -                | -              | -                | -                | -                | -                | -                | -                | -                | -                | -                 | (37,187)        |                       |                      |
| Other Liabilities                    | -                | -                | -                | -              | -                | -                | 14,761           | 14,761           | 14,761           | 14,761           | 14,761           | 14,761           | -                 | 88,567          |                       |                      |
| Deferred Revenue                     | 11,346           | 11,346           | 20,424           | 20,424         | 20,424           | 22,710           | (5,654)          | -                | -                | (5,654)          | -                | -                | 72,749            | 168,114         |                       |                      |
| 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        | 116,881          | (305,046)        | (470,138)        | (298,106)        | (410,022)        | (257,783)        |                   |                 |                       |                      |
| Cash, Beginning of Month             | 2,679,359        | 2,679,359        | 2,679,359        | 1,182,041      | 724,879          | 1,480,610        | 4,233,105        | 4,349,986        | 4,044,940        | 3,574,802        | 3,276,696        | 2,866,674        |                   |                 |                       |                      |
| Cash, End of Month                   | <b>2,679,359</b> | <b>2,679,359</b> | <b>1,182,041</b> | <b>724,879</b> | <b>1,480,610</b> | <b>4,233,105</b> | <b>4,349,986</b> | <b>4,044,940</b> | <b>3,574,802</b> | <b>3,276,696</b> | <b>2,866,674</b> | <b>2,608,891</b> |                   |                 |                       |                      |

# El Camino Middle School

## Monthly Cash Flow/Forecast FY24-25

Revised 01/09/25

Actuals Through: **12/31/2024**

ADA = **213.33**



|   | 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.) |
|---|----------------|----------------|----------------|-----------------|---------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|-------------------|------------------|-----------------------|----------------------|
| <b>ADA = 212.52</b>                     |                |                |                |                 |               |                |                |                |                |                |                |                |                   |                  |                       |                      |
| <b>Revenues</b>                         |                |                |                |                 |               |                |                |                |                |                |                |                |                   |                  |                       |                      |
| <b>State Aid - Revenue Limit</b>        |                |                |                |                 |               |                |                |                |                |                |                |                |                   |                  |                       |                      |
| 8011 LCFF State Aid                     | 66,028         | 66,028         | (61,102)       | 33,610          | 33,610        | 33,610         | 33,268         | 33,268         | 24,905         | 24,905         | 24,905         | 24,905         | 24,905            | 362,844          | 361,732               | 1,112                |
| 8012 Education Protection Account       | 10,659         | -              | 10,867         | (10,659)        | -             | 10,866         | -              | -              | 10,667         | -              | -              | -              | 10,267            | 42,666           | 42,504                | 162                  |
| 8019 State Aid - Prior Year             | -              | -              | -              | 18              | -             | -              | -              | -              | -              | -              | -              | -              | -                 | 18               | -                     | 18                   |
| 8096 In Lieu of Property Taxes          | 123,963        | 133,806        | 267,612        | 54,445          | -             | 178,408        | 178,408        | 178,408        | 358,002        | 179,001        | 179,001        | 179,001        | 179,001           | 2,189,056        | 2,180,744             | 8,312                |
|   | <b>200,650</b> | <b>199,834</b> | <b>217,377</b> | <b>77,414</b>   | <b>33,610</b> | <b>222,884</b> | <b>211,676</b> | <b>211,676</b> | <b>393,573</b> | <b>203,906</b> | <b>203,906</b> | <b>203,906</b> | <b>214,172</b>    | <b>2,594,583</b> | <b>2,584,980</b>      | <b>9,603</b>         |
| <b>Federal Revenue</b>                  |                |                |                |                 |               |                |                |                |                |                |                |                |                   |                  |                       |                      |
| 8181 Special Education - Entitlement    | -              | -              | -              | -               | -             | -              | 2,543          | 2,543          | 4,529          | 4,529          | 4,529          | 4,529          | 4,529             | 27,733           | 27,628                | 105                  |
| 8220 Federal Child Nutrition            | -              | -              | -              | 20,256          | 9,136         | 15,924         | 13,414         | 13,414         | 13,414         | 13,414         | 13,414         | 13,414         | 13,414            | 152,629          | 140,648               | 11,981               |
| 8290 Title I, Part A - Basic Low Income | -              | 41,144         | -              | (41,144)        | -             | -              | -              | -              | 40,770         | -              | -              | -              | 40,770            | 163,079          | 163,079               | -                    |
| 8291 Title II, Part A - Teacher Quality | -              | -              | -              | -               | -             | -              | -              | -              | -              | -              | -              | -              | 11,565            | 11,565           | -                     |                      |
| 8293 Title III - Limited English        | 4,911          | -              | -              | (4,911)         | -             | -              | -              | -              | -              | -              | -              | 18,578         | -                 | 18,578           | -                     |                      |
| 8296 Other Federal Revenue              | 74             | -              | 3,638          | (74)            | -             | 338            | 2,990          | -              | -              | 2,990          | -              | -              | 2,003             | 11,958           | 13,950                | (1,992)              |
| 8299 Prior Year Federal Revenue         | -              | -              | 47,263         | (28,964)        | -             | -              | -              | -              | -              | -              | -              | -              | -                 | 18,299           | -                     | 18,299               |
|   | <b>4,985</b>   | <b>41,144</b>  | <b>50,901</b>  | <b>(54,837)</b> | <b>9,136</b>  | <b>16,262</b>  | <b>18,946</b>  | <b>15,957</b>  | <b>58,713</b>  | <b>20,933</b>  | <b>17,943</b>  | <b>77,291</b>  | <b>126,465</b>    | <b>403,841</b>   | <b>375,448</b>        | <b>28,393</b>        |
| <b>Other State Revenue</b>              |                |                |                |                 |               |                |                |                |                |                |                |                |                   |                  |                       |                      |
| 8311 State Special Education            | -              | 15,952         | 9,346          | 16,824          | 16,824        | 16,824         | 16,921         | 16,921         | 14,988         | 14,988         | 14,988         | 14,988         | 14,988            | 184,554          | 183,853               | 701                  |
| 8520 Child Nutrition                    | -              | -              | -              | 9,387           | 4,338         | 7,499          | 1,270          | 1,270          | 1,270          | 1,270          | 1,270          | 1,270          | 2,539             | 31,382           | 13,313                | 18,069               |
| 8545 School Facilities (SB740)          | -              | -              | -              | -               | -             | 156,043        | -              | -              | -              | -              | 73,460         | -              | 73,460            | 302,963          | 292,725               | 10,238               |
| 8550 Mandated Cost                      | -              | -              | -              | -               | 4,360         | -              | -              | -              | -              | -              | -              | -              | -                 | 4,360            | 9,269                 | (4,909)              |
| 8560 State Lottery                      | -              | -              | -              | -               | -             | 13,819         | 13,529         | -              | -              | 13,529         | -              | -              | 12,242            | 53,119           | 52,917                | 202                  |
| 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          | 183,814        | 960            | 960            | 183,814        | 960            | 182,115        | 181,155           | 742,084          | 471,458               | 270,627              |
|   | <b>1,716</b>   | <b>45,645</b>  | <b>9,345</b>   | <b>35,498</b>   | <b>27,147</b> | <b>187,259</b> | <b>215,534</b> | <b>19,151</b>  | <b>17,218</b>  | <b>213,601</b> | <b>90,678</b>  | <b>198,373</b> | <b>284,385</b>    | <b>1,345,550</b> | <b>1,023,535</b>      | <b>322,015</b>       |
| <b>Other Local Revenue</b>              |                |                |                |                 |               |                |                |                |                |                |                |                |                   |                  |                       |                      |
| 8660 Interest Revenue                   | 1              | 1              | 1              | 1               | 0             | 1              | -              | -              | -              | -              | -              | -              | -                 | 3                | -                     | 3                    |
| 8690 Other Local Revenue                | -              | -              | -              | -               | 6,036         | -              | -              | -              | -              | -              | -              | -              | -                 | 6,036            | -                     | 6,036                |
| 8980 Contributions, Unrestricted        | -              | -              | -              | -               | -             | -              | 417            | 417            | 417            | 417            | 417            | 417            | -                 | 2,500            | 5,000                 | (2,500)              |
| 8990 Contributions, Restricted          | -              | -              | -              | 6,036           | (6,036)       | -              | 2,141          | 2,141          | 2,141          | 2,141          | 2,141          | 2,141          | -                 | 12,844           | 25,688                | (12,844)             |
|   | <b>1</b>       | <b>1</b>       | <b>1</b>       | <b>6,036</b>    | <b>0</b>      | <b>1</b>       | <b>2,557</b>   | <b>2,557</b>   | <b>2,557</b>   | <b>2,557</b>   | <b>2,557</b>   | <b>2,557</b>   | <b>-</b>          | <b>21,383</b>    | <b>30,688</b>         | <b>(9,305)</b>       |
| <b>Total Revenue</b>                    | <b>207,352</b> | <b>286,624</b> | <b>277,624</b> | <b>64,112</b>   | <b>69,893</b> | <b>426,406</b> | <b>448,714</b> | <b>249,341</b> | <b>472,062</b> | <b>440,997</b> | <b>315,085</b> | <b>482,127</b> | <b>625,022</b>    | <b>4,365,357</b> | <b>4,014,651</b>      | <b>350,706</b>       |

# El Camino Middle School

## Monthly Cash Flow/Forecast FY24-25

Revised 01/09/25

Actuals Through: **12/31/2024**

ADA = **213.33**



|  | 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.) |
|--|--------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|-------------------|-----------------|-----------------------|----------------------|
| <b>Expenses</b>                          |        |         |         |         |         |         |         |         |         |         |         |         |                   |                 |                       |                      |
| <b>Certificated Salaries</b>             |        |         |         |         |         |         |         |         |         |         |         |         |                   |                 |                       |                      |
| 1100 Teachers' Salaries                  | 15,474 | 64,112  | 64,856  | 67,221  | 71,578  | 70,857  | 67,840  | 67,840  | 67,840  | 67,840  | 67,840  | 67,840  | -                 | 761,139         | 839,285               | 78,145               |
| 1170 Teachers' Substitute Hours          | -      | 7,511   | 6,227   | 6,310   | 6,866   | 8,866   | 6,227   | 6,227   | 6,227   | 6,227   | 6,227   | 6,227   | -                 | 73,140          | -                     | (73,140)             |
| 1175 Teachers' Extra Duty/Stipends       | -      | -       | -       | -       | -       | -       | 2,009   | 2,009   | 2,009   | 2,009   | 2,009   | 2,009   | 10,045            | 22,100          | 22,100                | -                    |
| 1200 Pupil Support Salaries              | 199    | 4,227   | 4,227   | 4,227   | 4,227   | 4,227   | 11,182  | 11,182  | 11,182  | 11,182  | 11,182  | 11,182  | 12,750            | 101,176         | 91,500                | (9,676)              |
| 1300 Administrators' Salaries            | 19,482 | 25,350  | 25,120  | 25,120  | 25,120  | 25,120  | 25,794  | 25,794  | 25,794  | 25,794  | 25,794  | 23,894  | -                 | 298,175         | 305,726               | 7,551                |
|  | 35,155 | 101,201 | 100,430 | 102,878 | 107,791 | 109,071 | 113,052 | 113,052 | 113,052 | 113,052 | 113,052 | 111,152 | 22,795            | 1,255,730       | 1,258,611             | 2,881                |
| <b>Classified Salaries</b>               |        |         |         |         |         |         |         |         |         |         |         |         |                   |                 |                       |                      |
| 2100 Instructional Salaries              | 4,175  | 20,387  | 30,863  | 27,085  | 30,115  | 22,334  | 26,018  | 26,018  | 26,018  | 26,018  | 26,018  | 26,018  | -                 | 291,068         | 130,066               | (161,002)            |
| 2200 Support Salaries                    | 1,955  | 10,552  | 7,844   | 7,409   | 10,052  | 10,391  | 10,921  | 10,921  | 10,921  | 10,921  | 10,921  | 10,921  | (12,750)          | 100,979         | 34,719                | (66,259)             |
| 2300 Classified Administrators' Salaries | 2,001  | 2,001   | 3,010   | 2,338   | 2,338   | 2,338   | 3,902   | 3,902   | 3,902   | 3,902   | 3,902   | 3,902   | -                 | 37,440          | 45,308                | 7,868                |
| 2400 Clerical and Office Staff Salaries  | 9,961  | 10,270  | 5,578   | 5,675   | 6,058   | 6,732   | 8,209   | 8,209   | 8,209   | 8,209   | 8,209   | 8,209   | -                 | 93,529          | 98,510                | 4,980                |
|  | 18,092 | 43,210  | 47,295  | 42,507  | 48,563  | 41,795  | 49,051  | 49,051  | 49,051  | 49,051  | 49,051  | 49,051  | (12,750)          | 523,016         | 308,602               | (214,413)            |
| <b>Benefits</b>                          |        |         |         |         |         |         |         |         |         |         |         |         |                   |                 |                       |                      |
| 3101 STRS                                | 5,482  | 20,811  | 19,923  | 19,646  | 20,484  | 19,580  | 21,884  | 21,884  | 21,884  | 21,884  | 21,884  | 21,517  | -                 | 236,866         | 240,395               | 3,529                |
| 3202 PERS                                | 3,276  | 7,530   | 11,713  | 11,327  | 12,995  | 11,065  | 13,999  | 13,999  | 13,999  | 13,999  | 13,999  | 13,999  | -                 | 141,897         | 83,477                | (58,420)             |
| 3301 OASDI                               | 1,137  | 2,427   | 2,275   | 2,613   | 3,027   | 2,568   | 3,209   | 3,209   | 3,209   | 3,209   | 3,209   | 3,209   | -                 | 33,298          | 19,133                | (14,164)             |
| 3311 Medicare                            | 669    | 2,075   | 2,088   | 2,076   | 2,245   | 2,158   | 2,411   | 2,411   | 2,411   | 2,411   | 2,411   | 2,383   | -                 | 25,748          | 22,725                | (3,023)              |
| 3401 Health and Welfare                  | (154)  | (300)   | (880)   | (1,055) | (1,054) | (936)   | 11,900  | 11,900  | 11,900  | 11,900  | 11,900  | 11,900  | 54,250            | 121,271         | 121,800               | 529                  |
| 3501 State Unemployment                  | 9      | 1,358   | 748     | 279     | 56      | -       | 4,406   | 3,525   | 1,762   | 881     | 881     | 881     | -                 | 14,786          | 15,173                | 387                  |
| 3601 Workers' Compensation               | -      | 1,603   | -       | -       | 4,350   | 615     | 2,328   | 2,328   | 2,328   | 2,328   | 2,328   | 2,301   | -                 | 20,507          | 21,941                | 1,434                |
| 3901 Other Benefits                      | -      | -       | -       | 1,400   | 42      | -       | -       | -       | -       | -       | -       | -       | -                 | 1,442           | -                     | (1,442)              |
|  | 10,419 | 35,503  | 35,867  | 36,286  | 42,145  | 35,051  | 60,136  | 59,255  | 57,493  | 56,611  | 56,611  | 56,188  | 54,250            | 595,815         | 524,644               | (71,171)             |
| <b>Books and Supplies</b>                |        |         |         |         |         |         |         |         |         |         |         |         |                   |                 |                       |                      |
| 4100 Textbooks and Core Curricula        | -      | -       | -       | 1,181   | 843     | 336     | -       | -       | -       | -       | -       | -       | -                 | 2,361           | 30,900                | 28,539               |
| 4302 School Supplies                     | -      | 2,720   | -       | 850     | -       | -       | 4,461   | 4,461   | 4,461   | 4,461   | 4,461   | 4,461   | -                 | 30,336          | 53,533                | 23,197               |
| 4305 Software                            | 27,651 | 8,243   | 1,261   | 531     | 1,431   | 2,387   | 4,608   | 4,608   | 4,608   | 4,608   | 4,608   | 4,608   | -                 | 69,150          | 55,292                | (13,858)             |
| 4310 Office Expense                      | -      | 189     | 658     | 402     | 39      | 225     | 20      | 20      | 20      | 20      | 20      | 20      | -                 | 1,633           | 240                   | (1,393)              |
| 4400 Noncapitalized Equipment            | -      | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -                 | -               | 11,375                | 11,375               |
| 4700 Food Services                       | 1,059  | -       | -       | 21,729  | 9,439   | 8,504   | 16,728  | 16,728  | 16,728  | 16,728  | 16,728  | 16,728  | 42,911            | 184,010         | 153,961               | (30,049)             |
|  | 28,710 | 11,152  | 1,918   | 24,693  | 11,753  | 11,452  | 25,817  | 25,817  | 25,817  | 25,817  | 25,817  | 25,817  | 42,911            | 287,490         | 305,301               | 17,811               |

# El Camino Middle School

## Monthly Cash Flow/Forecast FY24-25

Revised 01/09/25

Actuals Through: **12/31/2024**

ADA = **213.33**



|   | 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.) |
|---|----------------|----------------|------------------|------------------|------------------|----------------|-----------------|------------------|-----------------|-----------------|------------------|----------------|-------------------|--------------------|-----------------------|----------------------|
| <b>Subagreement Services</b>                |                |                |                  |                  |                  |                |                 |                  |                 |                 |                  |                |                   |                    |                       |                      |
| 5102 Special Education                      | -              | -              | 22,482           | 28,345           | 58,236           | 41,557         | 26,465          | 26,465           | 26,465          | 26,465          | 26,465           | 26,465         | -                 | 309,412            | 211,120               | (98,292)             |
| 5103 Substitute Teacher                     | -              | 1,400          | 466              | 51,157           | 7,840            | 1,685          | -               | -                | -               | -               | -                | -              | -                 | 62,548             | -                     | (62,548)             |
| 5105 Security                               | -              | -              | -                | 1,353            | -                | -              | -               | -                | -               | -               | -                | -              | -                 | 1,353              | -                     | (1,353)              |
| 5106 Other Educational Consultants          | -              | -              | 323,260          | 52,674           | 52,674           | 52,674         | 52,674          | 52,674           | 52,674          | 52,674          | 52,674           | 52,674         | -                 | 797,327            | 229,183               | (568,144)            |
|   | -              | 1,400          | 346,208          | 133,530          | 118,750          | 95,916         | 79,139          | 79,139           | 79,139          | 79,139          | 79,139           | 79,139         | -                 | 1,170,640          | 440,303               | (730,337)            |
| <b>Operations and Housekeeping</b>          |                |                |                  |                  |                  |                |                 |                  |                 |                 |                  |                |                   |                    |                       |                      |
| 5201 Auto and Travel                        | -              | -              | -                | 1,241            | -                | -              | 227             | 227              | 227             | 227             | 227              | 227            | -                 | 2,605              | 2,500                 | (105)                |
| 5300 Dues & Memberships                     | -              | -              | -                | -                | -                | 920            | 169             | 169              | 169             | 169             | 169              | 169            | -                 | 1,936              | 2,031                 | 96                   |
| 5400 Insurance                              | 6,731          | 4,587          | 22,107           | 35,535           | 187              | -              | 5,118           | 5,118            | 5,118           | 5,118           | 5,118            | 5,118          | -                 | 99,855             | 61,416                | (38,439)             |
| 5501 Utilities                              | -              | -              | -                | -                | -                | -              | -               | -                | -               | -               | -                | -              | -                 | -                  | 43,858                | 43,858               |
| 5502 Janitorial Services                    | -              | -              | -                | -                | -                | -              | 0               | 0                | 0               | 0               | 0                | 0              | -                 | 0                  | 100,134               | 100,134              |
| 5900 Communications                         | 9              | (12,024)       | 13,532           | (134)            | 12               | 54             | 1,285           | 1,285            | 1,285           | 1,285           | 1,285            | 1,285          | -                 | 9,159              | 15,421                | 6,262                |
| 5901 Postage and Shipping                   | -              | 56             | -                | 184              | -                | -              | 40              | 40               | 40              | 40              | 40               | 40             | -                 | 480                | 400                   | (80)                 |
|   | 6,740          | (7,381)        | 35,638           | 36,826           | 199              | 974            | 6,840           | 6,840            | 6,840           | 6,840           | 6,840            | 6,840          | -                 | 114,034            | 225,760               | 111,726              |
| <b>Facilities, Repairs and Other Leases</b> |                |                |                  |                  |                  |                |                 |                  |                 |                 |                  |                |                   |                    |                       |                      |
| 5601 Rent                                   | 71,578         | 71,578         | 128,307          | 67,775           | 101,820          | 66,331         | 98,303          | 98,303           | 98,303          | 98,303          | 98,303           | 98,303         | 82,428            | 1,179,634          | 1,179,634             | -                    |
| 5603 Equipment Leases                       | 323            | 1,366          | -                | 463              | 745              | -              | 2,052           | 2,052            | 2,052           | 2,052           | 2,052            | 2,052          | -                 | 15,209             | 24,624                | 9,415                |
| 5610 Repairs and Maintenance                | 2,260          | 7,808          | 458              | 11,710           | 20,670           | 9,607          | 4,594           | 4,594            | 4,594           | 4,594           | 4,594            | 4,594          | -                 | 80,078             | 55,131                | (24,947)             |
|   | 74,161         | 80,752         | 128,765          | 79,949           | 123,235          | 75,938         | 104,949         | 104,949          | 104,949         | 104,949         | 104,949          | 104,949        | 82,428            | 1,274,922          | 1,259,389             | (15,533)             |
| <b>Professional/Consulting Services</b>     |                |                |                  |                  |                  |                |                 |                  |                 |                 |                  |                |                   |                    |                       |                      |
| 5802 Audit & Taxes                          | -              | -              | -                | -                | 6,586            | -              | -               | -                | 7,607           | -               | -                | -              | -                 | 14,193             | 14,193                | -                    |
| 5803 Legal                                  | -              | 2,766          | -                | 4,456            | 4,907            | 2,916          | 2,500           | 2,500            | 2,500           | 2,500           | 2,500            | 2,500          | -                 | 30,046             | 30,000                | (46)                 |
| 5804 Professional Development               | -              | -              | -                | 2,499            | -                | 560            | 290             | 290              | 290             | 290             | 290              | 290            | -                 | 4,799              | 2,900                 | (1,899)              |
| 5805 General Consulting                     | 2,595          | 516            | -                | 2,182            | 2,373            | 4,855          | 11,444          | 11,444           | 11,444          | 11,444          | 11,444           | 11,444         | -                 | 81,186             | 114,443               | 33,257               |
| 5806 Special Activities/Field Trips         | -              | -              | -                | -                | -                | 3,526          | 2,367           | 2,367            | -               | -               | -                | -              | -                 | 8,259              | 7,100                 | (1,159)              |
| 5809 Other taxes and fees                   | 3,114          | 1,754          | -                | 525              | 290              | 98             | -               | -                | -               | -               | -                | -              | -                 | 5,781              | -                     | (5,781)              |
| 5810 Payroll Service Fee                    | -              | -              | -                | -                | -                | -              | 336             | 336              | 336             | 336             | 336              | 336            | -                 | 2,016              | 4,032                 | 2,016                |
| 5811 Management Fee                         | -              | -              | 77,160           | 6,411            | 6,385            | 42,641         | 36,378          | 36,378           | 36,378          | 36,378          | 36,378           | 36,378         | 85,671            | 436,536            | 401,465               | (35,071)             |
| 5812 District Oversight Fee                 | (50)           | 2,182          | 2,182            | 2,182            | -                | 2,182          | 2,117           | 2,117            | 3,936           | 2,039           | 2,039            | 2,039          | 2,980             | 25,946             | 25,850                | (96)                 |
|   | 5,658          | 7,530          | 79,478           | 18,501           | 20,786           | 57,022         | 55,432          | 55,432           | 62,491          | 52,987          | 52,987           | 52,987         | 87,471            | 608,763            | 599,983               | (8,780)              |
| <b>Depreciation</b>                         |                |                |                  |                  |                  |                |                 |                  |                 |                 |                  |                |                   |                    |                       |                      |
| 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          | -                 | 51,603             | 65,010                | 13,407               |
|   | 4,300          | 4,300          | 4,300            | 4,300            | 4,300            | 4,300          | 4,300           | 4,300            | 4,300           | 4,300           | 4,300            | 4,300          | -                 | 51,603             | 65,010                | 13,407               |
| <b>Interest</b>                             |                |                |                  |                  |                  |                |                 |                  |                 |                 |                  |                |                   |                    |                       |                      |
|   | -              | -              | -                | -                | -                | -              | -               | -                | -               | -               | -                | -              | -                 | -                  | -                     | -                    |
| <b>Total Expenses</b>                       | <b>183,236</b> | <b>277,668</b> | <b>779,899</b>   | <b>479,470</b>   | <b>477,521</b>   | <b>431,518</b> | <b>498,715</b>  | <b>497,834</b>   | <b>503,131</b>  | <b>492,746</b>  | <b>492,746</b>   | <b>490,423</b> | <b>277,105</b>    | <b>5,882,012</b>   | <b>4,987,603</b>      | <b>(894,410)</b>     |
| <b>Monthly Surplus (Deficit)</b>            | <b>24,116</b>  | <b>8,956</b>   | <b>(502,276)</b> | <b>(415,358)</b> | <b>(407,628)</b> | <b>(5,112)</b> | <b>(50,001)</b> | <b>(248,492)</b> | <b>(31,070)</b> | <b>(51,749)</b> | <b>(177,661)</b> | <b>(8,296)</b> | <b>347,916</b>    | <b>(1,516,655)</b> | <b>(972,952)</b>      | <b>(543,703)</b>     |



**El Camino Middle School**

**Monthly Cash Flow/Forecast FY24-25**

Revised 01/09/25

Actuals Through: **12/31/2024**

ADA = **213.33**



|                                      | 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)            | 24,116           | 8,956            | (502,276)        | (415,358)        | (407,628)        | (5,112)          | (50,001)         | (248,492)        | (31,070)         | (51,749)         | (177,661)        | (8,296)          | 347,916           | (1,516,655)     |                       |                      |
| 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            | -                 | 51,603          |                       |                      |
| Public Funding Receivables           | -                | -                | -                | 316,013          | 234              | (6,225)          | 209,791          | -                | -                | -                | -                | -                | (625,022)         | (105,209)       |                       |                      |
| Grants and Contributions Rec.        | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                 | -               |                       |                      |
| Due To/From Related Parties          | 392              | 64,086           | (617,781)        | (202,872)        | 301,192          | 530,892          | -                | -                | -                | -                | -                | -                | -                 | 75,910          |                       |                      |
| Prepaid Expenses                     | 13,664           | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                 | 13,664          |                       |                      |
| Other Assets                         | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                 | -               |                       |                      |
| Accounts Payable                     | 85,102           | (60,045)         | 192,523          | 3,504            | 34,968           | (254,487)        | -                | -                | -                | -                | -                | -                | 277,105           | 278,670         |                       |                      |
| Accrued Expenses                     | (35,733)         | (21,131)         | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                 | (56,864)        |                       |                      |
| Other Liabilities                    | (95,674)         | -                | 95,675           | -                | -                | -                | 18,978           | 18,978           | 18,978           | 18,978           | 18,978           | 18,978           | -                 | 113,869         |                       |                      |
| Deferred Revenue                     | 3,834            | 3,834            | 95,442           | 20,230           | 20,230           | 52,760           | -                | -                | -                | -                | -                | -                | -                 | 196,330         |                       |                      |
| 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           | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                 | -               |                       |                      |
| <b>Total Change in Cash</b>          | <b>1</b>         | <b>1</b>         | <b>(732,118)</b> | <b>(274,183)</b> | <b>(46,702)</b>  | <b>322,128</b>   | <b>183,068</b>   | <b>(225,214)</b> | <b>(7,791)</b>   | <b>(28,471)</b>  | <b>(154,383)</b> | <b>14,982</b>    |                   |                 |                       |                      |
| Cash, Beginning of Month             | 2,061,023        | 2,061,024        | 2,061,025        | 1,328,907        | 1,054,724        | 1,008,022        | 1,330,150        | 1,513,218        | 1,288,004        | 1,280,212        | 1,251,741        | 1,097,358        |                   |                 |                       |                      |
| <b>Cash, End of Month</b>            | <b>2,061,024</b> | <b>2,061,025</b> | <b>1,328,907</b> | <b>1,054,724</b> | <b>1,008,022</b> | <b>1,330,150</b> | <b>1,513,218</b> | <b>1,288,004</b> | <b>1,280,212</b> | <b>1,251,741</b> | <b>1,097,358</b> | <b>1,112,340</b> |                   |                 |                       |                      |

**El Primero High School**  
**Monthly Cash Flow/Forecast FY24-25**

Revised 01/09/25

Actuals Through: 12/31/2024

ADA = 471.33



|   | 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.) |
|---|----------------|----------------|------------------|------------------|----------------|----------------|----------------|----------------|------------------|----------------|----------------|----------------|-------------------|------------------|-----------------------|----------------------|
| <b>Revenues</b>                         |                |                |                  |                  |                |                |                |                |                  |                |                |                |                   |                  |                       |                      |
| <b>State Aid - Revenue Limit</b>        |                |                |                  |                  |                |                |                |                |                  |                |                |                |                   |                  |                       | <b>ADA = 472.50</b>  |
| 8011 LCFF State Aid                     | 18,672         | 18,672         | 213,562          | 118,850          | 118,850        | 118,850        | 122,276        | 122,276        | 136,578          | 136,578        | 136,578        | 136,578        | 136,578           | 1,534,899        | 1,538,945             | (4,046)              |
| 8012 Education Protection Account       | 20,077         | -              | 20,662           | (20,077)         | -              | 20,661         | -              | -              | 23,567           | -              | -              | -              | 29,377            | 94,266           | 94,500                | (234)                |
| 8096 In Lieu of Property Taxes          | 308,260        | 277,231        | 554,463          | 61,382           | 369,642        | 369,642        | 373,193        | 373,193        | 861,054          | 430,527        | 430,527        | 430,527        | 430,527           | 5,270,167        | 5,283,249             | (13,082)             |
|   | <b>347,009</b> | <b>295,903</b> | <b>788,687</b>   | <b>160,155</b>   | <b>488,492</b> | <b>509,153</b> | <b>495,469</b> | <b>495,469</b> | <b>1,021,198</b> | <b>567,105</b> | <b>567,105</b> | <b>567,105</b> | <b>596,482</b>    | <b>6,899,332</b> | <b>6,916,694</b>      | <b>(17,362)</b>      |
| <b>Federal Revenue</b>                  |                |                |                  |                  |                |                |                |                |                  |                |                |                |                   |                  |                       |                      |
| 8181 Special Education - Entitlement    | -              | -              | -                | -                | -              | -              | 4,881          | 4,881          | 10,302           | 10,302         | 10,302         | 10,302         | 10,302            | 61,273           | 61,425                | (152)                |
| 8220 Federal Child Nutrition            | -              | -              | -                | 17,197           | 10,347         | 16,587         | 26,350         | 26,350         | 26,350           | 26,350         | 26,350         | 26,350         | 52,700            | 254,929          | 278,118               | (23,189)             |
| 8290 Title I, Part A - Basic Low Income | -              | -              | -                | -                | 11,124         | -              | -              | 48,644         | -                | -              | 48,644         | -              | 86,163            | 194,574          | 194,574               | -                    |
| 8291 Title II, Part A - Teacher Quality | 1,860          | -              | -                | (1,860)          | -              | -              | -              | -              | -                | -              | -              | -              | -                 | -                | 18,650                | (18,650)             |
| 8293 Title III - Limited English        | 6,122          | -              | -                | (6,122)          | -              | -              | -              | -              | -                | -              | -              | 23,160         | -                 | 23,160           | 23,160                | -                    |
| 8296 Other Federal Revenue              | 72             | -              | 220,878          | (197,992)        | -              | -              | 5,484          | -              | -                | 5,484          | -              | -              | -                 | 33,926           | 9,869                 | 24,057               |
|   | <b>8,054</b>   | <b>53,862</b>  | <b>220,878</b>   | <b>(242,638)</b> | <b>21,471</b>  | <b>16,587</b>  | <b>36,715</b>  | <b>79,875</b>  | <b>36,652</b>    | <b>42,136</b>  | <b>85,295</b>  | <b>59,812</b>  | <b>149,165</b>    | <b>567,862</b>   | <b>585,796</b>        | <b>(17,934)</b>      |
| <b>Other State Revenue</b>              |                |                |                  |                  |                |                |                |                |                  |                |                |                |                   |                  |                       |                      |
| 8311 State Special Education            | -              | 20,872         | 17,770           | 31,986           | 31,986         | 31,986         | 32,483         | 32,483         | 41,637           | 41,637         | 41,637         | 41,637         | 41,637            | 407,752          | 408,764               | (1,012)              |
| 8520 Child Nutrition                    | -              | -              | -                | 9,861            | 4,636          | 7,422          | 2,494          | 2,494          | 2,494            | 2,494          | 2,494          | 2,494          | 4,988             | 41,871           | 26,325                | 15,547               |
| 8545 School Facilities (SB740)          | -              | -              | -                | -                | -              | 296,699        | -              | -              | -                | -              | 160,629        | -              | 160,629           | 617,958          | 644,112               | (26,154)             |
| 8550 Mandated Cost                      | -              | -              | -                | -                | 23,042         | -              | -              | -              | -                | -              | -              | -              | -                 | 23,042           | 23,017                | 25                   |
| 8560 State Lottery                      | -              | -              | -                | -                | -              | 26,410         | 25,971         | -              | -                | 25,971         | -              | -              | 39,010            | 117,361          | 117,653               | (291)                |
| 8598 Prior Year Revenue                 | -              | 66,019         | 3,052            | (17,864)         | -              | (27,470)       | -              | -              | -                | -              | -              | -              | -                 | 23,737           | -                     | 23,737               |
| 8599 Other State Revenue                | 903            | 903            | 4,715            | 3,089            | 3,089          | 3,089          | 23,246         | 2,121          | 2,121            | 23,246         | 2,121          | 20,121         | 19,303            | 108,067          | 108,125               | (59)                 |
|   | <b>903</b>     | <b>87,794</b>  | <b>25,537</b>    | <b>27,072</b>    | <b>62,753</b>  | <b>338,136</b> | <b>84,194</b>  | <b>37,098</b>  | <b>46,252</b>    | <b>93,348</b>  | <b>206,882</b> | <b>64,252</b>  | <b>265,567</b>    | <b>1,339,788</b> | <b>1,327,996</b>      | <b>11,792</b>        |
| <b>Other Local Revenue</b>              |                |                |                  |                  |                |                |                |                |                  |                |                |                |                   |                  |                       |                      |
| 8660 Interest Revenue                   | 3              | 3              | 3                | 3                | 3              | 3              | -              | -              | -                | -              | -              | -              | -                 | 18               | -                     | 18                   |
| 8690 Other Local Revenue                | -              | -              | -                | -                | 13,434         | -              | -              | -              | -                | -              | -              | -              | -                 | 13,434           | -                     | 13,434               |
| 8980 Contributions, Unrestricted        | -              | -              | -                | -                | -              | -              | 1,000          | 1,000          | 1,000            | 1,000          | 1,000          | 1,000          | -                 | 6,000            | 12,000                | (6,000)              |
| 8990 Contributions, Restricted          | -              | -              | -                | 13,434           | (13,434)       | -              | 7,995          | 7,995          | 7,995            | 7,995          | 7,995          | 7,995          | -                 | 47,972           | 95,943                | (47,972)             |
|   | <b>3</b>       | <b>3</b>       | <b>3</b>         | <b>13,437</b>    | <b>3</b>       | <b>3</b>       | <b>8,995</b>   | <b>8,995</b>   | <b>8,995</b>     | <b>8,995</b>   | <b>8,995</b>   | <b>8,995</b>   | <b>-</b>          | <b>67,424</b>    | <b>107,943</b>        | <b>(40,519)</b>      |
| <b>Total Revenue</b>                    | <b>355,969</b> | <b>437,562</b> | <b>1,035,104</b> | <b>(41,974)</b>  | <b>572,719</b> | <b>863,879</b> | <b>625,373</b> | <b>621,437</b> | <b>1,113,098</b> | <b>711,584</b> | <b>868,277</b> | <b>700,164</b> | <b>1,011,213</b>  | <b>8,874,407</b> | <b>8,938,429</b>      | <b>(64,022)</b>      |

**El Primero High School**  
**Monthly Cash Flow/Forecast FY24-25**

Revised 01/09/25

Actuals Through: **12/31/2024**

ADA = 471.33



|                              |                                     | 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.) |
|------------------------------|-------------------------------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|-------------------|-----------------|-----------------------|----------------------|
| <b>Expenses</b>              |                                     |         |         |         |         |         |         |         |         |         |         |         |         |                   |                 |                       |                      |
| <b>Certificated Salaries</b> |                                     |         |         |         |         |         |         |         |         |         |         |         |         |                   |                 |                       |                      |
| 1100                         | Teachers' Salaries                  | 120,525 | 218,031 | 216,804 | 217,932 | 224,345 | 221,799 | 232,119 | 232,119 | 232,119 | 232,119 | 232,119 | 232,119 | -                 | 2,612,152       | 2,902,176             | 290,024              |
| 1170                         | Teachers' Substitute Hours          | 2,640   | 4,877   | 3,736   | 3,760   | 3,736   | 3,736   | 6,226   | 6,226   | 6,226   | 6,226   | 6,226   | 6,226   | -                 | 59,843          | -                     | (59,843)             |
| 1175                         | Teachers' Extra Duty/Stipends       | -       | -       | -       | -       | -       | -       | 1,718   | 1,718   | 1,718   | 1,718   | 1,718   | 1,718   | 8,591             | 18,900          | 18,900                | -                    |
| 1200                         | Pupil Support Salaries              | 2,672   | 4,227   | 4,227   | 4,252   | 4,227   | 4,227   | 12,773  | 12,773  | 12,773  | 12,773  | 12,773  | 12,773  | -                 | 100,470         | 140,500               | 40,030               |
| 1300                         | Administrators' Salaries            | 37,786  | 40,529  | 39,224  | 39,224  | 39,824  | 39,224  | 45,355  | 45,355  | 45,355  | 45,355  | 45,355  | 41,404  | -                 | 503,992         | 536,360               | 32,368               |
|                              |                                     | 163,623 | 267,664 | 263,991 | 265,169 | 272,133 | 268,986 | 298,192 | 298,192 | 298,192 | 298,192 | 298,192 | 294,241 | 8,591             | 3,295,357       | 3,597,936             | 302,579              |
| <b>Classified Salaries</b>   |                                     |         |         |         |         |         |         |         |         |         |         |         |         |                   |                 |                       |                      |
| 2100                         | Instructional Salaries              | 11,882  | 23,367  | 30,984  | 30,560  | 34,421  | 26,330  | 31,435  | 31,435  | 31,435  | 31,435  | 31,435  | 31,435  | -                 | 346,155         | 345,785               | (370)                |
| 2200                         | Support Salaries                    | 7,559   | 14,514  | 14,614  | 14,614  | 14,614  | 15,705  | 15,201  | 15,201  | 15,201  | 15,201  | 15,201  | 15,201  | -                 | 172,825         | 233,870               | 61,045               |
| 2300                         | Classified Administrators' Salaries | 11,520  | 11,520  | 13,566  | 12,202  | 12,202  | 12,202  | 9,484   | 9,484   | 9,484   | 9,484   | 9,484   | 9,484   | -                 | 130,114         | 101,433               | (28,681)             |
| 2400                         | Clerical and Office Staff Salaries  | 13,482  | 25,301  | 22,395  | 23,186  | 22,873  | 21,233  | 24,258  | 24,258  | 24,258  | 24,258  | 24,258  | 24,258  | -                 | 274,015         | 236,720               | (37,295)             |
|                              |                                     | 44,442  | 74,701  | 81,560  | 80,561  | 84,110  | 75,470  | 80,377  | 80,377  | 80,377  | 80,377  | 80,377  | 80,377  | -                 | 923,108         | 917,808               | (5,300)              |
| <b>Benefits</b>              |                                     |         |         |         |         |         |         |         |         |         |         |         |         |                   |                 |                       |                      |
| 3101                         | STRS                                | 18,204  | 51,785  | 50,975  | 50,956  | 52,568  | 51,017  | 57,593  | 57,593  | 57,593  | 57,593  | 57,593  | 56,830  | -                 | 620,300         | 687,206               | 66,906               |
| 3202                         | PERS                                | 11,341  | 18,605  | 20,172  | 19,469  | 19,791  | 17,318  | 22,046  | 22,046  | 22,046  | 22,046  | 22,046  | 22,046  | -                 | 238,969         | 255,151               | 16,182               |
| 3301                         | OASDI                               | 2,663   | 4,281   | 4,741   | 4,645   | 4,877   | 4,277   | 4,917   | 4,917   | 4,917   | 4,917   | 4,917   | 4,917   | -                 | 54,984          | 56,904                | 1,921                |
| 3311                         | Medicare                            | 2,034   | 4,832   | 4,878   | 4,851   | 5,024   | 4,852   | 5,521   | 5,521   | 5,521   | 5,521   | 5,521   | 5,464   | -                 | 59,541          | 65,478                | 5,937                |
| 3401                         | Health and Welfare                  | (2,251) | (4,164) | (4,162) | (4,229) | (4,310) | (4,214) | 35,750  | 35,750  | 35,750  | 35,750  | 35,750  | 35,750  | 176,040           | 367,212         | 442,000               | 74,788               |
| 3501                         | State Unemployment                  | 6       | 429     | 96      | 82      | 173     | 164     | 8,102   | 6,481   | 3,241   | 1,620   | 1,620   | 1,620   | -                 | 23,636          | 33,877                | 10,242               |
| 3601                         | Workers' Compensation               | -       | 4,541   | -       | -       | 6,112   | 1,743   | 5,331   | 5,331   | 5,331   | 5,331   | 5,331   | 5,275   | -                 | 44,325          | 63,220                | 18,896               |
| 3901                         | Other Benefits                      | -       | -       | -       | 3,966   | 119     | -       | -       | -       | -       | -       | -       | -       | -                 | 4,086           | -                     | (4,086)              |
|                              |                                     | 31,998  | 80,308  | 76,701  | 79,741  | 84,355  | 75,156  | 139,259 | 137,639 | 134,398 | 132,778 | 132,778 | 131,901 | 176,040           | 1,413,051       | 1,603,836             | 190,785              |
| <b>Books and Supplies</b>    |                                     |         |         |         |         |         |         |         |         |         |         |         |         |                   |                 |                       |                      |
| 4100                         | Textbooks and Core Materials        | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -                 | -               | 45,000                | 45,000               |
| 4200                         | Books and Reference Materials       | -       | 1,813   | -       | 394     | -       | -       | -       | -       | -       | -       | -       | -       | -                 | 2,207           | -                     | (2,207)              |
| 4302                         | School Supplies                     | -       | 70,571  | -       | 67,992  | -       | -       | 3,184   | 3,184   | 3,184   | 3,184   | 3,184   | 3,184   | -                 | 157,665         | 38,203                | (119,462)            |
| 4305                         | Software                            | 30,926  | 30,763  | 1,261   | 3,657   | -       | 5,049   | 3,635   | 3,635   | 3,635   | 3,635   | 3,635   | 3,635   | -                 | 93,463          | 73,617                | (19,846)             |
| 4310                         | Office Expense                      | -       | 189     | 2,658   | 7,029   | 115     | 225     | -       | -       | -       | -       | -       | -       | -                 | 10,217          | -                     | (10,217)             |
| 4311                         | Business Meals                      | -       | -       | -       | -       | -       | -       | 57      | 57      | 57      | 57      | 57      | 57      | -                 | 340             | 680                   | 340                  |
| 4400                         | Noncapitalized Equipment            | -       | -       | -       | 15,087  | -       | -       | 4,270   | -       | -       | -       | -       | -       | -                 | 19,357          | 21,350                | 1,993                |
| 4700                         | Food Services                       | 3,059   | -       | -       | 22,433  | 10,598  | 9,138   | 26,982  | 26,982  | 26,982  | 26,982  | 26,982  | 26,982  | 89,681            | 296,801         | 304,443               | 7,642                |
|                              |                                     | 33,985  | 103,335 | 3,919   | 116,592 | 10,714  | 14,412  | 38,127  | 33,857  | 33,857  | 33,857  | 33,857  | 33,857  | 89,681            | 580,049         | 483,293               | (96,756)             |

**El Primero High School**  
**Monthly Cash Flow/Forecast FY24-25**

Revised 01/09/25

Actuals Through: **12/31/2024**

ADA = 471.33



|   | 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.) |          |
|---|----------------|------------------|------------------|------------------|------------------|----------------|------------------|------------------|----------------|------------------|----------------|------------------|-------------------|--------------------|-----------------------|----------------------|----------|
| <b>Subagreement Services</b>                |                |                  |                  |                  |                  |                |                  |                  |                |                  |                |                  |                   |                    |                       |                      |          |
| 5102 Special Education                      | -              | 8,995            | 56,009           | 45,931           | 87,693           | 63,573         | 64,042           | 64,042           | 64,042         | 64,042           | 64,042         | 64,042           | 58,008            | 704,460            | 379,460               | (325,000)            |          |
| 5103 Substitute Teacher                     | -              | 1,050            | 1,400            | 31,904           | 16,542           | 3,388          | 4,109            | 4,109            | 4,109          | 4,109            | 4,109          | 4,109            | -                 | 78,939             | 35,200                | (43,739)             |          |
| 5104 Transportation                         | -              | -                | 20,910           | 46,740           | -                | 36,285         | 20,000           | 20,000           | 20,000         | 20,000           | 20,000         | 20,000           | -                 | 223,935            | -                     | (223,935)            |          |
| 5105 Security                               | -              | -                | -                | 1,353            | -                | -              | -                | -                | -              | -                | -              | -                | -                 | 1,353              | -                     | (1,353)              |          |
|   | -              | 10,045           | 78,319           | 125,928          | 104,235          | 103,246        | 88,151           | 88,151           | 88,151         | 88,151           | 88,151         | 88,151           | 58,008            | 1,008,687          | 414,660               | (594,027)            |          |
| <b>Operations and Housekeeping</b>          |                |                  |                  |                  |                  |                |                  |                  |                |                  |                |                  |                   |                    |                       |                      |          |
| 5201 Auto and Travel                        | -              | -                | -                | 2,360            | 770              | 1,983          | 455              | 455              | 455            | 455              | 455            | 455              | -                 | 7,841              | 5,000                 | (2,841)              |          |
| 5300 Dues & Memberships                     | 3,925          | -                | -                | 1,686            | -                | 2,088          | 1,250            | 1,250            | 1,250          | 1,250            | 1,250          | 1,250            | -                 | 15,199             | 15,000                | (199)                |          |
| 5400 Insurance                              | 11,760         | 10,327           | 49,540           | 78,468           | 408              | -              | -                | -                | -              | -                | -              | -                | -                 | 150,503            | 60,964                | (89,539)             |          |
| 5501 Utilities                              | -              | -                | -                | -                | -                | -              | -                | -                | -              | -                | -              | -                | -                 | -                  | 72,058                | 72,058               |          |
| 5502 Janitorial Services                    | -              | -                | -                | -                | -                | -              | (0)              | (0)              | (0)            | (0)              | (0)            | (0)              | -                 | (0)                | 77,087                | 77,087               |          |
| 5900 Communications                         | 9              | (26,809)         | 28,329           | 305              | 14               | 143            | 1,251            | 1,251            | 1,251          | 1,251            | 1,251          | 1,251            | -                 | 9,500              | 15,017                | 5,517                |          |
| 5901 Postage and Shipping                   | 600            | 654              | -                | 2,789            | -                | 300            | 451              | 451              | 451            | 451              | 451            | 451              | -                 | 7,051              | 4,513                 | (2,538)              |          |
|   | 16,294         | (15,828)         | 77,869           | 85,608           | 1,192            | 4,514          | 3,407            | 3,407            | 3,407          | 3,407            | 3,407          | 3,407            | -                 | 190,092            | 249,639               | 59,547               |          |
| <b>Facilities, Repairs and Other Leases</b> |                |                  |                  |                  |                  |                |                  |                  |                |                  |                |                  |                   |                    |                       |                      |          |
| 5601 Rent                                   | 30,814         | 30,814           | 220,894          | 89,026           | 89,026           | 89,026         | 113,346          | 113,346          | 113,346        | 113,346          | 113,346        | 113,346          | 130,472           | 1,360,147          | 1,360,147             | -                    |          |
| 5603 Equipment Leases                       | 566            | 2,158            | -                | 1,747            | 745              | -              | 2,052            | 2,052            | 2,052          | 2,052            | 2,052          | 2,052            | -                 | 17,528             | 24,624                | 7,096                |          |
| 5610 Repairs and Maintenance                | 154            | 1,702            | 15,867           | 5,652            | 14,115           | 16,224         | 7,342            | 7,342            | 7,342          | 7,342            | 7,342          | 7,342            | -                 | 97,764             | 53,100                | (44,664)             |          |
|   | 31,534         | 34,673           | 236,761          | 96,425           | 103,887          | 105,251        | 122,739          | 122,739          | 122,739        | 122,739          | 122,739        | 122,739          | 130,472           | 1,475,439          | 1,437,871             | (37,568)             |          |
| <b>Professional/Consulting Services</b>     |                |                  |                  |                  |                  |                |                  |                  |                |                  |                |                  |                   |                    |                       |                      |          |
| 5802 Audit & Taxes                          | -              | -                | -                | -                | 6,586            | -              | -                | -                | -              | -                | -              | -                | -                 | -                  | 6,586                 | 14,913               | 8,327    |
| 5803 Legal                                  | -              | 6,495            | -                | 12,779           | 13,993           | 5,832          | 2,500            | 2,500            | 2,500          | 2,500            | 2,500          | 2,500            | -                 | 54,098             | 30,000                | (24,098)             |          |
| 5804 Professional Development               | -              | -                | -                | 41,343           | -                | 4,480          | -                | -                | -              | -                | -              | -                | -                 | -                  | 45,823                | -                    | (45,823) |
| 5805 General Consulting                     | -              | 2,745            | -                | 1,635            | 5,088            | 10,772         | 28,397           | 28,397           | 28,397         | 28,397           | 28,397         | 28,397           | -                 | 190,624            | 283,972               | 93,348               |          |
| 5806 Special Activities/Field Trips         | -              | -                | 640              | 6,916            | 7,000            | (506)          | 2,333            | 2,333            | -              | -                | -              | -                | -                 | 18,716             | 7,000                 | (11,716)             |          |
| 5809 Other taxes and fees                   | 4,880          | 1,008            | 49               | 566              | 705              | 92             | 1,000            | 1,000            | 1,000          | 1,000            | 1,000          | 1,000            | -                 | 13,300             | 10,000                | (3,300)              |          |
| 5810 Payroll Service Fee                    | -              | -                | -                | -                | -                | -              | 732              | 732              | 732            | 732              | 732            | 732              | -                 | 4,391              | 8,782                 | 4,391                |          |
| 5811 Management Fee                         | -              | -                | 182,864          | (4,197)          | 55,927           | 86,388         | 73,953           | 73,953           | 73,953         | 73,953           | 73,953         | 73,953           | 122,740           | 887,441            | 893,843               | 6,402                |          |
| 5812 District Oversight Fee                 | 5,260          | 4,967            | 4,967            | 4,967            | 4,967            | 4,967          | 4,955            | 4,955            | 10,212         | 5,671            | 5,671          | 5,671            | 1,766             | 68,993             | 69,167                | 174                  |          |
| 5815 Public Relations/Recruitment           | -              | -                | -                | -                | -                | -              | 450              | 450              | 450            | 450              | 450            | 450              | -                 | 2,700              | 4,500                 | 1,800                |          |
|   | 10,140         | 15,854           | 188,777          | 64,472           | 94,730           | 112,490        | 114,320          | 114,320          | 117,244        | 112,703          | 112,703        | 112,703          | 122,213           | 1,292,672          | 1,322,177             | 29,505               |          |
| <b>Depreciation</b>                         |                |                  |                  |                  |                  |                |                  |                  |                |                  |                |                  |                   |                    |                       |                      |          |
| 6900 Depreciation Expense                   | 3,599          | 3,599            | 3,599            | 3,599            | 3,599            | 3,599          | 3,599            | 3,599            | 3,599          | 3,599            | 3,599          | 3,599            | -                 | 43,187             | 44,341                | 1,154                |          |
|   | 3,599          | 3,599            | 3,599            | 3,599            | 3,599            | 3,599          | 3,599            | 3,599            | 3,599          | 3,599            | 3,599          | 3,599            | -                 | 43,187             | 44,341                | 1,154                |          |
| <b>Interest</b>                             |                |                  |                  |                  |                  |                |                  |                  |                |                  |                |                  |                   |                    |                       |                      |          |
|   | -              | -                | -                | -                | -                | -              | -                | -                | -              | -                | -              | -                | -                 | -                  | -                     | -                    |          |
| <b>Total Expenses</b>                       | <b>335,616</b> | <b>574,351</b>   | <b>1,011,495</b> | <b>918,095</b>   | <b>758,953</b>   | <b>763,124</b> | <b>888,172</b>   | <b>882,282</b>   | <b>881,965</b> | <b>875,803</b>   | <b>875,803</b> | <b>870,976</b>   | <b>585,005</b>    | <b>10,221,642</b>  | <b>10,071,560</b>     | <b>(150,082)</b>     |          |
| <b>Monthly Surplus (Deficit)</b>            | <b>20,353</b>  | <b>(136,790)</b> | <b>23,609</b>    | <b>(960,069)</b> | <b>(186,235)</b> | <b>100,755</b> | <b>(262,799)</b> | <b>(260,844)</b> | <b>231,133</b> | <b>(164,219)</b> | <b>(7,526)</b> | <b>(170,812)</b> | <b>426,208</b>    | <b>(1,347,235)</b> | <b>(1,133,131)</b>    | <b>(214,104)</b>     |          |

**El Primero High School**  
**Monthly Cash Flow/Forecast FY24-25**

Revised 01/09/25

Actuals Through: 12/31/2024

ADA = 471.33



|                                      | 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)            | 20,353           | (136,790)        | 23,609             | (960,069)        | (186,235)        | 100,755          | (262,799)        | (260,844)        | 231,133          | (164,219)        | (7,526)          | (170,812)        | 426,208           | (1,347,235)     |                       |                      |
| 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            | -                 | 43,187          |                       |                      |
| Public Funding Receivables           | -                | -                | -                  | 651,433          | 436,483          | 13,376           | 140,249          | -                | -                | -                | -                | -                | (1,011,213)       | 230,327         |                       |                      |
| Grants and Contributions Rec.        | -                | -                | -                  | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                 | -               |                       |                      |
| Due To/From Related Parties          | 2,720            | 150,364          | (2,332,996)        | (558,626)        | 55,927           | 3,041,355        | -                | -                | -                | -                | -                | -                | -                 | 358,744         |                       |                      |
| Prepaid Expenses                     | 12,773           | -                | -                  | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                 | 12,773          |                       |                      |
| Other Assets                         | -                | -                | -                  | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                 | -               |                       |                      |
| Accounts Payable                     | 52,778           | 2,269            | 34,631             | 121,315          | 86,697           | (295,132)        | -                | -                | -                | -                | -                | -                | 585,005           | 587,563         |                       |                      |
| Accrued Expenses                     | (70,568)         | (30,679)         | -                  | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                 | (101,247)       |                       |                      |
| Other Liabilities                    | (32,891)         | -                | 32,891             | -                | -                | -                | 17,022           | 17,022           | 17,022           | 17,022           | 17,022           | 17,022           | -                 | 102,131         |                       |                      |
| Deferred Revenue                     | 11,239           | 11,239           | (7,909)            | 6,901            | 36,791           | 45,359           | -                | -                | -                | -                | -                | -                | -                 | 103,620         |                       |                      |
| 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           | -                | -                | -                  | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                 | -               |                       |                      |
| <b>Total Change in Cash</b>          | <b>3</b>         | <b>3</b>         | <b>(2,246,175)</b> | <b>(735,447)</b> | <b>433,262</b>   | <b>2,909,311</b> | <b>(101,929)</b> | <b>(240,224)</b> | <b>251,754</b>   | <b>(143,599)</b> | <b>13,094</b>    | <b>(150,191)</b> |                   |                 |                       |                      |
| Cash, Beginning of Month             | 3,549,343        | 3,549,347        | 3,549,350          | 1,303,174        | 567,727          | 1,000,989        | 3,910,300        | 3,808,371        | 3,568,148        | 3,819,901        | 3,676,303        | 3,689,397        |                   |                 |                       |                      |
| <b>Cash, End of Month</b>            | <b>3,549,347</b> | <b>3,549,350</b> | <b>1,303,174</b>   | <b>567,727</b>   | <b>1,000,989</b> | <b>3,910,300</b> | <b>3,808,371</b> | <b>3,568,148</b> | <b>3,819,901</b> | <b>3,676,303</b> | <b>3,689,397</b> | <b>3,539,206</b> |                   |                 |                       |                      |

**Downtown College Prep- CMO**

**Monthly Cash Flow/Forecast FY24-25**

Revised 01/09/2025

Actuals Through: **12/31/2024**

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.) |
|--|--------------|---------------|----------------|---------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|-------------------|------------------|-----------------------|----------------------|
| <b>Revenues</b>                          |              |               |                |               |                |                |                |                |                |                |                |                |                   |                  |                       |                      |
| <b>State Aid - Revenue Limit</b>         |              |               |                |               |                |                |                |                |                |                |                |                |                   |                  |                       | ADA = 0.00           |
| 8011 LCFF State Aid                      | -            | -             | -              | -             | -              | -              | 1              | 1              | 1              | 1              | 1              | 1              | 1                 | 10               | 16                    | (6)                  |
| 8012 Education Protection Account        | -            | -             | -              | -             | -              | -              | 0              | -              | 0              | -              | -              | -              | 0                 | 0                | 0                     | -                    |
|  | -            | -             | -              | -             | -              | -              | 2              | 1              | 2              | 1              | 1              | 1              | 2                 | 10               | 17                    | (6)                  |
| <b>Federal Revenue</b>                   |              |               |                |               |                |                |                |                |                |                |                |                |                   |                  |                       |                      |
| <b>Other State Revenue</b>               |              |               |                |               |                |                |                |                |                |                |                |                |                   |                  |                       |                      |
| 8599 Other State Revenue                 | -            | -             | -              | -             | -              | -              | 0              | 0              | 0              | 0              | 0              | 0              | 0                 | 0                | 0                     | -                    |
|  | -            | -             | -              | -             | -              | -              | 0              | 0              | 0              | 0              | 0              | 0              | 0                 | 0                | 0                     | -                    |
| <b>Other Local Revenue</b>               |              |               |                |               |                |                |                |                |                |                |                |                |                   |                  |                       |                      |
| 8660 Interest Revenue                    | 3,435        | 5,487         | 3,672          | 3,079         | 3,570          | 5,883          | 3,500          | 3,500          | 3,500          | 3,500          | 3,500          | 3,500          | -                 | 46,126           | 42,000                | 4,126                |
| 8689 Other Fees and Contracts            | -            | 25,567        | 381,922        | (13,547)      | 133,981        | 214,000        | 142,054        | 142,054        | 142,054        | 142,054        | 142,054        | 142,054        | 110,403           | 1,704,653        | 1,693,525             | 11,128               |
| 8690 Other Local Revenue                 | -            | -             | -              | -             | 68,054         | 252,235        | -              | -              | -              | -              | -              | -              | -                 | 320,289          | -                     | 320,289              |
| 8699 School Fundraising                  | -            | -             | -              | -             | 6,000          | -              | 1              | 1              | 1              | 1              | 1              | 1              | -                 | 6,003            | 5                     | 5,998                |
| 8980 Contributions, Unrestricted         | -            | -             | 27,094         | 30,000        | (57,094)       | -              | 24,167         | 24,167         | 24,167         | 24,167         | 24,167         | 96,167         | 73,000            | 290,000          | 290,000               | -                    |
| 8990 Contributions, Restricted           | -            | -             | -              | -             | -              | -              | 92             | 92             | 92             | 92             | 92             | 92             | 5,553             | 6,106            | 45,235                | (39,129)             |
|  | 3,435        | 31,055        | 412,688        | 19,532        | 154,511        | 472,118        | 169,814        | 169,814        | 169,814        | 169,814        | 169,814        | 241,813        | 188,956           | 2,373,177        | 2,070,765             | 302,412              |
| <b>Total Revenue</b>                     | <b>3,435</b> | <b>31,055</b> | <b>412,688</b> | <b>19,532</b> | <b>154,511</b> | <b>472,118</b> | <b>169,815</b> | <b>169,815</b> | <b>169,815</b> | <b>169,815</b> | <b>169,815</b> | <b>241,815</b> | <b>188,958</b>    | <b>2,373,188</b> | <b>2,070,782</b>      | <b>302,406</b>       |
| <b>Expenses</b>                          |              |               |                |               |                |                |                |                |                |                |                |                |                   |                  |                       |                      |
| <b>Certificated Salaries</b>             |              |               |                |               |                |                |                |                |                |                |                |                |                   |                  |                       |                      |
| 1100 Teachers' Salaries                  | -            | 9,004         | 8,568          | 8,568         | 8,568          | 8,643          | -              | -              | -              | -              | -              | -              | (43,350)          | (0)              | -                     | 0                    |
| 1170 Teachers' Substitute Hours          | 1,760        | 3,251         | 2,491          | 2,507         | 2,491          | 2,491          | -              | -              | -              | -              | -              | -              | (14,990)          | (0)              | -                     | 0                    |
| 1300 Administrators' Salaries            | 42,788       | 42,788        | 42,788         | 42,788        | 42,788         | 57,223         | 30,125         | 30,125         | 30,125         | 30,125         | 30,125         | 30,125         | -                 | 451,909          | 158,040               | (293,869)            |
|  | 44,548       | 55,042        | 53,846         | 53,862        | 53,846         | 68,356         | 30,125         | 30,125         | 30,125         | 30,125         | 30,125         | 30,125         | (58,340)          | 451,909          | 158,040               | (293,869)            |
| <b>Classified Salaries</b>               |              |               |                |               |                |                |                |                |                |                |                |                |                   |                  |                       |                      |
| 2200 Support Salaries                    | 3,596        | 3,914         | 3,520          | 3,907         | 2,805          | 2,940          | -              | -              | -              | -              | -              | -              | (20,682)          | 0                | -                     | (0)                  |
| 2300 Classified Administrators' Salaries | 82,944       | 27,545        | 27,545         | 53,906        | 9,819          | 9,819          | 10,826         | 10,826         | 10,826         | 10,826         | 10,826         | 9,819          | -                 | 275,526          | 566,592               | 291,066              |
| 2400 Clerical and Office Staff Salaries  | 38,460       | 39,812        | 38,558         | 47,918        | 28,680         | 27,770         | 27,749         | 27,749         | 27,749         | 27,749         | 27,749         | 27,749         | -                 | 387,694          | 382,552               | (5,141)              |
|  | 125,001      | 71,272        | 69,623         | 105,731       | 41,305         | 40,529         | 38,575         | 38,575         | 38,575         | 38,575         | 38,575         | 37,568         | (20,682)          | 663,220          | 949,145               | 285,924              |
| <b>Benefits</b>                          |              |               |                |               |                |                |                |                |                |                |                |                |                   |                  |                       |                      |
| 3101 STRS                                | 9,485        | 10,336        | 10,219         | 10,351        | 10,285         | 10,685         | 6,537          | 6,537          | 6,537          | 6,537          | 6,537          | 6,537          | -                 | 100,584          | 30,186                | (70,399)             |
| 3202 PERS                                | 22,686       | 18,851        | 18,481         | 21,972        | 10,904         | 10,650         | 7,398          | 7,398          | 7,398          | 7,398          | 7,398          | 7,205          | -                 | 147,736          | 256,744               | 109,007              |
| 3301 OASDI                               | 7,283        | 4,272         | 4,026          | 5,549         | 2,530          | 2,480          | 1,696          | 1,696          | 1,696          | 1,696          | 1,696          | 1,651          | -                 | 36,269           | 58,847                | 22,578               |
| 3311 Medicare                            | 2,415        | 1,789         | 1,729          | 2,253         | 1,346          | 1,545          | 879            | 879            | 879            | 879            | 879            | 866            | -                 | 16,336           | 16,054                | (282)                |
| 3401 Health and Welfare                  | 70,782       | 45,455        | 99,182         | 70,458        | 73,459         | 70,165         | 10,000         | 10,000         | 10,000         | 10,000         | 10,000         | 10,000         | (295,525)         | 193,977          | 120,000               | (73,977)             |
| 3501 State Unemployment                  | -            | 145           | -              | -             | -              | -              | 1,225          | 980            | 490            | 245            | 245            | 245            | -                 | 3,575            | 5,880                 | 2,305                |
| 3601 Workers' Compensation               | -            | 712           | -              | 6,834         | 1,213          | 8,602          | 848            | 848            | 848            | 848            | 848            | 836            | -                 | 22,440           | 15,501                | (6,939)              |
| 3901 Other Benefits                      | 99           | (38)          | (0)            | 622           | 19             | 76             | -              | -              | -              | -              | -              | -              | -                 | 777              | -                     | (777)                |
|  | 112,749      | 81,523        | 133,636        | 118,038       | 99,757         | 104,203        | 28,583         | 28,338         | 27,848         | 27,603         | 27,603         | 27,340         | (295,525)         | 521,695          | 503,211               | (18,484)             |
| <b>Books and Supplies</b>                |              |               |                |               |                |                |                |                |                |                |                |                |                   |                  |                       |                      |
| 4100 Textbooks and Core Curricula        | -            | -             | -              | 746           | -              | -              | -              | -              | -              | -              | -              | -              | -                 | 746              | -                     | (746)                |
| 4305 Software                            | 4,945        | 275           | 1,912          | 5,908         | -              | 4,168          | 1,633          | 1,633          | 1,633          | 1,633          | 1,633          | 1,633          | -                 | 27,006           | 19,596                | (7,410)              |
| 4310 Office Expense                      | -            | (231)         | 407            | 17,015        | 996            | 610            | 333            | 333            | 333            | 333            | 333            | 333            | -                 | 20,796           | 4,000                 | (16,796)             |
| 4311 Business Meals                      | -            | -             | -              | 249           | -              | -              | 1,917          | 1,917          | 1,917          | 1,917          | 1,917          | 1,917          | -                 | 11,749           | 23,000                | 11,251               |
| 4400 Noncapitalized Equipment            | -            | -             | -              | -             | -              | -              | -              | -              | -              | -              | -              | -              | -                 | -                | 18,500                | 18,500               |
|  | 4,945        | 44            | 2,320          | 23,917        | 996            | 4,778          | 3,883          | 3,883          | 3,883          | 3,883          | 3,883          | 3,883          | -                 | 60,297           | 65,096                | 4,799                |

**Downtown College Prep- CMO**

**Monthly Cash Flow/Forecast FY24-25**

Revised 01/09/2025

Actuals Through: 12/31/2024

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.) |
|---|------------------|------------------|----------------|------------------|-----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|-------------------|------------------|-----------------------|----------------------|
| <b>Subagreement Services</b>                |                  |                  |                |                  |                 |                |                |                |                |                |                |                |                   |                  |                       |                      |
| <b>Operations and Housekeeping</b>          |                  |                  |                |                  |                 |                |                |                |                |                |                |                |                   |                  |                       |                      |
| 5201 Auto and Travel                        | -                | -                | -              | (240)            | -               | 512            | 455            | 455            | 455            | 455            | 455            | 455            | -                 | 3,000            | 5,000                 | 2,000                |
| 5300 Dues & Memberships                     | -                | -                | 270            | (270)            | -               | -              | 991            | 991            | 991            | 991            | 991            | 991            | -                 | 5,944            | 11,887                | 5,944                |
| 5400 Insurance                              | -                | -                | -              | (1,000)          | -               | -              | 196            | 196            | 196            | 196            | 196            | 196            | -                 | 1,788            | 2,356                 | 2,178                |
| 5502 Janitorial Services                    | -                | -                | -              | -                | -               | -              | 167            | 167            | 167            | 167            | 167            | 167            | -                 | 1,000            | 2,000                 | 1,000                |
| 5900 Communications                         | 91               | 605              | 985            | (973)            | -               | 259            | 385            | 385            | 385            | 385            | 385            | 385            | -                 | 3,276            | 4,617                 | 1,341                |
| 5901 Postage and Shipping                   | -                | -                | -              | 69               | -               | -              | 220            | 220            | 220            | 220            | 220            | 220            | -                 | 1,389            | 2,200                 | 811                  |
|   | 91               | 605              | 1,255          | (2,413)          | -               | 771            | 2,413          | 2,413          | 2,413          | 2,413          | 2,413          | 2,413          | -                 | 14,786           | 28,060                | 13,274               |
| <b>Facilities, Repairs and Other Leases</b> |                  |                  |                |                  |                 |                |                |                |                |                |                |                |                   |                  |                       |                      |
| 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             | -              | 108            | 108            | 108            | 108            | 108            | 108            | -                 | 1,198            | 1,300                 | 102                  |
| 5604 Other Leases                           | -                | -                | -              | (463)            | -               | -              | -              | -              | -              | -              | -              | -              | -                 | (463)            | -                     | 463                  |
| 5610 Repairs and Maintenance                | -                | -                | 4,133          | -                | -               | -              | 835            | 835            | 835            | 835            | 835            | 835            | -                 | 9,140            | 10,014                | 874                  |
|   | 2,506            | 3,298            | 296            | (190)            | 110             | -              | 943            | 943            | 943            | 943            | 943            | 943            | -                 | 11,677           | 56,549                | 44,872               |
| <b>Professional/Consulting Services</b>     |                  |                  |                |                  |                 |                |                |                |                |                |                |                |                   |                  |                       |                      |
| 5801 IT                                     | -                | -                | -              | -                | -               | -              | 350            | 350            | 350            | 350            | 350            | 350            | -                 | 2,100            | 4,200                 | 2,100                |
| 5802 Audit & Taxes                          | -                | -                | -              | -                | 6,586           | 1,050          | 4,731          | -              | -              | -              | -              | -              | -                 | 12,367           | 14,193                | 1,826                |
| 5803 Legal                                  | -                | -                | -              | 1,922            | 2,089           | -              | 2,048          | 2,048          | 2,048          | 2,048          | 2,048          | 2,048          | -                 | 16,296           | 24,570                | 8,274                |
| 5804 Professional Development               | -                | -                | -              | 850              | -               | -              | 700            | 700            | 700            | 700            | 700            | 700            | -                 | 5,050            | 7,000                 | 1,950                |
| 5805 General Consulting                     | -                | -                | 526            | 175              | 750             | 82             | 15,614         | 15,614         | 15,614         | 15,614         | 15,614         | 15,614         | -                 | 95,216           | 36,140                | (59,076)             |
| 5806 Special Activities/Field Trips         | -                | -                | -              | -                | -               | -              | 500            | 500            | -              | -              | -              | -              | -                 | 1,000            | 1,500                 | 500                  |
| 5807 Bank Charges                           | 183              | 120              | 115            | 127              | 235             | 119            | 300            | 300            | 300            | 300            | 300            | 300            | -                 | 2,698            | 3,000                 | 302                  |
| 5808 Printing                               | -                | -                | -              | -                | -               | 1,942          | 240            | 240            | 240            | 240            | 240            | 240            | -                 | 3,382            | 2,400                 | (982)                |
| 5809 Other taxes and fees                   | 130              | -                | -              | 391              | 10              | 2,348          | 420            | 420            | 420            | 420            | 420            | 420            | -                 | 5,399            | 4,200                 | (1,199)              |
| 5810 Payroll Service Fee                    | 1,250            | 1,250            | -              | 4,650            | 3,175           | 2,800          | 90             | 90             | 90             | 90             | 90             | 90             | -                 | 13,663           | 1,076                 | (12,587)             |
| 5811 Management Fee                         | 21,168           | 21,168           | 45,275         | 45,105           | 23,937          | 24,282         | 43,837         | 43,837         | 43,837         | 43,837         | 43,837         | 43,837         | 61,241            | 505,200          | 505,200               | 0                    |
| 5812 District Oversight Fee                 | -                | -                | -              | -                | -               | -              | 0              | 0              | 0              | 0              | 0              | 0              | 0                 | 0                | 0                     | 0                    |
| 5815 Public Relations/Recruitment           | -                | -                | -              | -                | -               | -              | 1,890          | 1,890          | 1,890          | 1,890          | 1,890          | 1,890          | -                 | 11,342           | 18,904                | 7,562                |
| 5820 Scholarship Expense                    | 68,000           | -                | -              | -                | -               | -              | 1,890          | 1,890          | 1,890          | 1,890          | 1,890          | 1,890          | -                 | 79,342           | 18,904                | (60,438)             |
|   | 90,731           | 22,538           | 45,916         | 53,220           | 36,781          | 32,622         | 72,610         | 67,879         | 67,379         | 67,379         | 67,379         | 67,379         | 61,241            | 753,056          | 622,383               | (111,769)            |
| <b>Depreciation</b>                         |                  |                  |                |                  |                 |                |                |                |                |                |                |                |                   |                  |                       |                      |
| 6900 Depreciation Expense                   | -                | -                | -              | -                | -               | -              | 20             | 20             | 20             | 20             | 20             | 20             | -                 | 120              | 240                   | 120                  |
|   | -                | -                | -              | -                | -               | -              | 20             | 20             | 20             | 20             | 20             | 20             | -                 | 120              | 240                   | 120                  |
| <b>Interest</b>                             |                  |                  |                |                  |                 |                |                |                |                |                |                |                |                   |                  |                       |                      |
|   | -                | -                | -              | -                | -               | -              | -              | -              | -              | -              | -              | -              | -                 | -                | -                     | -                    |
| <b>Total Expenses</b>                       | <b>380,570</b>   | <b>234,323</b>   | <b>306,892</b> | <b>352,165</b>   | <b>232,794</b>  | <b>251,259</b> | <b>177,151</b> | <b>172,175</b> | <b>171,185</b> | <b>170,940</b> | <b>170,940</b> | <b>169,671</b> | <b>(313,306)</b>  | <b>2,476,761</b> | <b>2,382,723</b>      | <b>(75,134)</b>      |
| <b>Monthly Surplus (Deficit)</b>            | <b>(377,135)</b> | <b>(203,268)</b> | <b>105,795</b> | <b>(332,633)</b> | <b>(78,283)</b> | <b>220,859</b> | <b>(7,336)</b> | <b>(2,360)</b> | <b>(1,370)</b> | <b>(1,125)</b> | <b>(1,125)</b> | <b>72,143</b>  | <b>502,264</b>    | <b>(103,573)</b> | <b>(311,942)</b>      | <b>227,272</b>       |

# Downtown College Prep- CMO

## Monthly Cash Flow/Forecast FY24-25

Revised 01/09/2025

Actuals Through: 12/31/2024

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.) |
|--------------------------------------|--------------------|--------------------|--------------------|------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|-------------------|-----------------|-----------------------|----------------------|
| <b>Cash Flow Adjustments</b>         |                    |                    |                    |                  |                    |                    |                    |                    |                    |                    |                    |                    |                   |                 |                       |                      |
| Monthly Surplus (Deficit)            | (377,135)          | (203,268)          | 105,795            | (332,633)        | (78,283)           | 220,859            | (7,336)            | (2,360)            | (1,370)            | (1,125)            | (1,125)            | 72,143             | 502,264           | (103,573)       |                       |                      |
| Cash flows from operating activities |                    |                    |                    |                  |                    |                    |                    |                    |                    |                    |                    |                    |                   |                 |                       |                      |
| Depreciation/Amortization            | -                  | -                  | -                  | -                | -                  | -                  | 20                 | 20                 | 20                 | 20                 | 20                 | 20                 | -                 | 120             |                       |                      |
| Public Funding Receivables           | -                  | -                  | -                  | -                | -                  | -                  | -                  | -                  | -                  | -                  | -                  | -                  | (188,958)         | (188,958)       |                       |                      |
| 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)        | -                  | -                  | -                  | -                  | -                  | -                  | -                 | 1,284,903       |                       |                      |
| Prepaid Expenses                     | (33,518)           | 28,616             | (41,964)           | (18,827)         | 5,077              | 67,333             | -                  | -                  | -                  | -                  | -                  | -                  | -                 | 6,717           |                       |                      |
| Other Assets                         | -                  | -                  | -                  | -                | -                  | -                  | -                  | -                  | -                  | -                  | -                  | -                  | -                 | -               |                       |                      |
| Accounts Payable                     | 36,225             | (18,153)           | (17,546)           | 87,376           | 28,471             | (117,958)          | -                  | -                  | -                  | -                  | -                  | -                  | (313,306)         | (314,891)       |                       |                      |
| Accrued Expenses                     | 23,386             | (30,717)           | 116,859            | 71,305           | (280,449)          | 160,184            | -                  | -                  | -                  | -                  | -                  | -                  | -                 | 60,569          |                       |                      |
| 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           | -                  | -                  | -                  | -                | -                  | -                  | -                  | -                  | -                  | -                  | -                  | -                  | -                 | -               |                       |                      |
| <b>Total Change in Cash</b>          | <b>654,623</b>     | <b>(435,126)</b>   | <b>4,936,041</b>   | <b>1,110,335</b> | <b>(759,522)</b>   | <b>(4,824,971)</b> | <b>(7,316)</b>     | <b>(2,340)</b>     | <b>(1,350)</b>     | <b>(1,105)</b>     | <b>(1,105)</b>     | <b>72,163</b>      |                   |                 |                       |                      |
| Cash, Beginning of Month             | (7,134,258)        | (6,479,635)        | (6,914,761)        | (1,978,720)      | (868,385)          | (1,627,907)        | (6,452,878)        | (6,460,194)        | (6,462,534)        | (6,463,884)        | (6,464,989)        | (6,466,094)        |                   |                 |                       |                      |
| Cash, End of Month                   | <b>(6,479,635)</b> | <b>(6,914,761)</b> | <b>(1,978,720)</b> | <b>(868,385)</b> | <b>(1,627,907)</b> | <b>(6,452,878)</b> | <b>(6,460,194)</b> | <b>(6,462,534)</b> | <b>(6,463,884)</b> | <b>(6,464,989)</b> | <b>(6,466,094)</b> | <b>(6,393,930)</b> |                   |                 |                       |                      |



## Downtown College Prep

### Statement of Financial Position

December 31, 2024

|   | Central Office        | Alum Rock<br>Middle School | Alum Rock<br>High School | El Primero<br>High School | El Camino<br>Middle School | DCP<br>Foundation    | Combined             |
|---|-----------------------|----------------------------|--------------------------|---------------------------|----------------------------|----------------------|----------------------|
| <b>Assets</b>                               |                       |                            |                          |                           |                            |                      |                      |
| <b>Current Assets</b>                       |                       |                            |                          |                           |                            |                      |                      |
| Cash & Cash Equivalents                     | \$ (6,452,879)        | \$ 4,126,433               | \$ (422,121)             | \$ 3,806,676              | \$ 1,133,820               | \$ 3,958,421         | \$ 6,150,349         |
| Restricted Cash                             | -                     | 106,674                    | -                        | 103,620                   | 196,330                    | -                    | 406,624              |
| <b>Total Cash &amp; Cash Equivalents</b>    | <b>(6,452,879)</b>    | <b>4,233,107</b>           | <b>(422,121)</b>         | <b>3,910,296</b>          | <b>1,330,149</b>           | <b>3,958,421</b>     | <b>6,556,972</b>     |
| Accounts Receivable                         | 9,129                 | 992                        | 5,958                    | -                         | -                          | 43,452               | 59,531               |
| Public Funding Receivables                  | -                     | 170,598                    | (40)                     | 267,121                   | 425,806                    | -                    | 863,486              |
| Due To/From Related Parties                 | 721,036               | (1,152,570)                | 186,180                  | (1,971,048)               | 179,700                    | 2,093,918            | 57,217               |
| <b>Total Current Assets</b>                 | <b>(5,722,714)</b>    | <b>3,252,127</b>           | <b>(230,023)</b>         | <b>2,206,370</b>          | <b>1,935,655</b>           | <b>6,095,791</b>     | <b>7,537,205</b>     |
| <b>Long-Term Assets</b>                     |                       |                            |                          |                           |                            |                      |                      |
| Property & Equipment, Net                   | -                     | 2,356,788                  | -                        | 1,338,538                 | 1,562,685                  | 34,209,069           | 39,467,081           |
| Right-of-Use Asset, Net                     | -                     | 15,958,951                 | 232,762                  | 17,251,471                | 15,164,850                 | -                    | 48,608,034           |
| <b>Total Long Term Assets</b>               | <b>-</b>              | <b>18,315,739</b>          | <b>232,762</b>           | <b>18,590,010</b>         | <b>16,727,535</b>          | <b>34,209,069</b>    | <b>88,075,115</b>    |
| <b>Total Assets</b>                         | <b>\$ (5,722,714)</b> | <b>\$ 21,567,866</b>       | <b>\$ 2,739</b>          | <b>\$ 20,796,379</b>      | <b>\$ 18,663,191</b>       | <b>\$ 40,304,860</b> | <b>\$ 95,612,321</b> |
| <b>Liabilities</b>                          |                       |                            |                          |                           |                            |                      |                      |
| <b>Current Liabilities</b>                  |                       |                            |                          |                           |                            |                      |                      |
| Accounts Payable                            | \$ 2,160              | \$ 20,284                  | \$ (10,641)              | \$ (621)                  | \$ (882)                   | \$ -                 | \$ 10,300            |
| Accrued Liabilities                         | 291,874               | 14,266                     | 165,439                  | 261,119                   | 181,522                    | 167,155              | 1,081,375            |
| Deferred Revenue                            | -                     | 106,674                    | -                        | 103,620                   | 196,330                    | 347,821              | 754,444              |
| Notes Payable, Current Portion              | -                     | -                          | -                        | -                         | -                          | 645,000              | 645,000              |
| <b>Total Current Liabilities</b>            | <b>294,034</b>        | <b>141,224</b>             | <b>154,798</b>           | <b>364,118</b>            | <b>376,970</b>             | <b>1,159,976</b>     | <b>2,491,120</b>     |
| <b>Long-Term Liabilities</b>                |                       |                            |                          |                           |                            |                      |                      |
| Notes Payable, Net of Current Portion       | -                     | -                          | -                        | -                         | -                          | 449,579              | 449,579              |
| Operating Lease Liability, Net of Current P | -                     | 16,064,474                 | 232,762                  | 17,204,770                | 15,159,374                 | -                    | 48,661,380           |
| <b>Total Long-Term Liabilities</b>          | <b>-</b>              | <b>16,064,474</b>          | <b>232,762</b>           | <b>17,204,770</b>         | <b>15,159,374</b>          | <b>449,579</b>       | <b>49,110,959</b>    |
| <b>Total Liabilities</b>                    | <b>294,034</b>        | <b>16,205,698</b>          | <b>387,560</b>           | <b>17,568,888</b>         | <b>15,536,343</b>          | <b>1,609,555</b>     | <b>51,602,079</b>    |
| <b>Net Asset</b>                            | <b>(6,016,748)</b>    | <b>5,362,168</b>           | <b>(384,820)</b>         | <b>3,227,491</b>          | <b>3,126,847</b>           | <b>38,695,305</b>    | <b>44,010,242</b>    |
| <b>Total Liabilities and Net Assets</b>     | <b>\$ (5,722,714)</b> | <b>\$ 21,567,866</b>       | <b>\$ 2,740</b>          | <b>\$ 20,796,379</b>      | <b>\$ 18,663,190</b>       | <b>\$ 40,304,860</b> | <b>\$ 95,612,321</b> |

## Downtown College Prep

### Statement of Cash Flows

For the period ended December 31, 2024

|  | Central Office        | Alum Rock Middle School | Alum Rock High School | El Primero High School | El Camino Middle School | DCP Foundation      | Month Ended 12/31/24 |
|--|-----------------------|-------------------------|-----------------------|------------------------|-------------------------|---------------------|----------------------|
| <b>Cash Flows from Operating Activities</b>  |                       |                         |                       |                        |                         |                     |                      |
| Change in Net Assets   | \$ 220,859            | \$ 340,435              | \$ (16,026)           | \$ 100,755             | \$ (5,112)              | \$ (656,617)        | \$ (15,706)          |
| 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   | -                     | (4,293)                 | -                     | 13,376                 | (6,225)                 | -                   | 2,858                |
| Grants, Contributions & Pledges Receivable   | (3,720)               | -                       | -                     | -                      | -                       | -                   | (3,720)              |
| Due from Related Parties   | (5,151,670)           | 2,518,194               | (95,148)              | 3,041,355              | 530,892                 | (843,624)           | -                    |
| Prepaid Expenses   | 67,333                | -                       | -                     | -                      | -                       | -                   | 67,333               |
| Accounts Payable   | (117,958)             | (130,866)               | (2,089)               | (295,132)              | (254,487)               | (6,376)             | (806,908)            |
| Accrued Expenses   | 160,184               | -                       | -                     | -                      | -                       | -                   | 160,184              |
| Deferred Revenue   | -                     | 22,710                  | -                     | 45,359                 | 52,760                  | -                   | 120,829              |
| <b>Total Cash Flows from Operating Activities</b>  | <b>(4,824,971)</b>    | <b>2,752,495</b>        | <b>(113,262)</b>      | <b>2,909,311</b>       | <b>322,128</b>          | <b>(1,404,432)</b>  | <b>(358,732)</b>     |
| Change in Cash & Cash Equivalents  | (4,824,971)           | 2,752,495               | (113,262)             | 2,909,311              | 322,128                 | (1,404,432)         | (358,732)            |
| Cash & Cash Equivalents, Beginning of Period   | (1,627,907)           | 1,480,611               | (308,859)             | 1,000,985              | 1,008,021               | 5,362,853           | 6,915,704            |
| <b>Cash and Cash Equivalents, End of Period</b>  | <b>\$ (6,452,879)</b> | <b>\$ 4,233,107</b>     | <b>\$ (422,121)</b>   | <b>\$ 3,910,296</b>    | <b>\$ 1,330,149</b>     | <b>\$ 3,958,421</b> | <b>\$ 6,556,972</b>  |

# Alum Rock Middle School

## Budget vs Actual

For the period ended December 31, 2024

|   | Current<br>Period<br>Actual | Current<br>Period<br>Budget | Current<br>Period<br>Variance | Current<br>Year Actual | YTD Budget       | YTD Budget<br>Variance | Total<br>Budget  |
|---|-----------------------------|-----------------------------|-------------------------------|------------------------|------------------|------------------------|------------------|
| <b>Revenues</b>   |                             |                             |                               |                        |                  |                        |                  |
| State Aid - Revenue Limit                                 |                             |                             |                               |                        |                  |                        |                  |
| LCFF State Aid  | \$ 309,868                  | \$ 137,539                  | \$ 172,329                    | \$ 1,583,770           | \$ 565,437       | \$ 1,018,333           | \$ 1,482,687     |
| Education Protection Account                              | 199,324                     | 125,800                     | 73,524                        | 398,649                | 251,601          | 147,048                | 315,932          |
| State Aid - Prior Year                                    | -                           | -                           | -                             | 0                      | -                | 0                      | -                |
| In Lieu of Property Taxes                                 | -                           | 90,564                      | (90,564)                      | 376,818                | 475,461          | (98,643)               | 959,606          |
| <b>Total State Aid - Revenue Limit</b>                    | <b>509,192</b>              | <b>353,903</b>              | <b>155,289</b>                | <b>2,359,237</b>       | <b>1,292,498</b> | <b>1,066,739</b>       | <b>2,758,225</b> |
| Federal Revenue   |                             |                             |                               |                        |                  |                        |                  |
| Special Education - Entitlement                           | -                           | 2,776                       | (2,776)                       | -                      | 11,412           | (11,412)               | 26,144           |
| Federal Child Nutrition                                   | 15,799                      | 10,164                      | 5,635                         | 40,880                 | 25,678           | 15,202                 | 106,990          |
| Title I, Part A - Basic Low Income                        | -                           | 77,864                      | (77,864)                      | 82,977                 | 103,818          | (20,841)               | 103,818          |
| Title II, Part A - Teacher Quality                        | -                           | 8,328                       | (8,328)                       | 5,304                  | 11,105           | (5,801)                | 11,105           |
| Title III - Limited English                               | -                           | -                           | -                             | 13,257                 | -                | 13,257                 | 11,423           |
| Other Federal Revenue                                     | -                           | -                           | -                             | 9,084                  | -                | 9,084                  | -                |
| <b>Total Federal Revenue</b>                              | <b>15,799</b>               | <b>99,132</b>               | <b>(83,333)</b>               | <b>151,502</b>         | <b>152,012</b>   | <b>(510)</b>           | <b>259,480</b>   |
| Other State Revenue                                       |                             |                             |                               |                        |                  |                        |                  |
| State Special Education                                   | -                           | 18,472                      | (18,472)                      | -                      | 75,942           | (75,942)               | 173,982          |
| State Child Nutrition                                     | 8,476                       | 962                         | 7,514                         | 28,604                 | 2,430            | 26,173                 | 10,127           |
| School Facilities (SB740)                                 | 298,179                     | -                           | 298,179                       | 298,179                | -                | 298,179                | 277,009          |
| Mandated Cost   | -                           | 4,709                       | (4,709)                       | 15,014                 | 4,709            | 10,305                 | 4,709            |
| State Lottery   | 26,594                      | -                           | 26,594                        | 26,594                 | -                | 26,594                 | 50,076           |
| Prior Year Revenue  | (11,641)                    | -                           | (11,641)                      | (11,641)               | -                | (11,641)               | -                |
| Other State Revenue                                       | 3,124                       | 905                         | 2,219                         | 15,968                 | 111,597          | (95,629)               | 441,563          |
| <b>Total Other State Revenue</b>                          | <b>324,733</b>              | <b>25,049</b>               | <b>299,684</b>                | <b>372,718</b>         | <b>194,679</b>   | <b>178,040</b>         | <b>957,467</b>   |
| Other Local Revenue                                       |                             |                             |                               |                        |                  |                        |                  |
| Other Local Revenue                                       | -                           | -                           | -                             | 2,788                  | -                | 2,788                  | -                |
| Contributions, Unrestricted                               | -                           | 583                         | (583)                         | -                      | 3,500            | (3,500)                | 7,000            |
| <b>Total Other Local Revenue</b>                          | <b>-</b>                    | <b>583</b>                  | <b>(583)</b>                  | <b>2,788</b>           | <b>3,500</b>     | <b>(712)</b>           | <b>7,000</b>     |
| <b>Total Revenues</b>                                     | <b>849,724</b>              | <b>478,667</b>              | <b>371,057</b>                | <b>2,886,245</b>       | <b>1,642,689</b> | <b>1,243,556</b>       | <b>3,982,172</b> |
| <b>Expenses</b>   |                             |                             |                               |                        |                  |                        |                  |
| Certificated Salaries                                     |                             |                             |                               |                        |                  |                        |                  |
| Teachers' Salaries  | 115,657                     | 108,437                     | 7,220                         | 563,030                | 547,398          | (15,632)               | 1,198,021        |
| Teachers' Extra Duty/Stipends                             | -                           | 2,009                       | (2,009)                       | -                      | 10,045           | 10,045                 | 22,100           |
| Pupil Support Salaries                                    | -                           | 6,955                       | (6,955)                       | -                      | 34,773           | 34,773                 | 76,500           |
| Administrators' Salaries                                  | 24,687                      | 16,930                      | 7,757                         | 147,917                | 98,186           | (49,731)               | 199,765          |
| <b>Total Certificated Salaries</b>                        | <b>140,344</b>              | <b>134,331</b>              | <b>6,013</b>                  | <b>710,947</b>         | <b>690,402</b>   | <b>(20,545)</b>        | <b>1,496,386</b> |
| Classified Salaries                                       |                             |                             |                               |                        |                  |                        |                  |
| Instructional Salaries                                    | 18,008                      | 15,060                      | 2,948                         | 102,712                | 75,302           | (27,410)               | 165,665          |
| Support Salaries  | 11,784                      | 5,340                       | 6,445                         | 65,314                 | 26,698           | (38,616)               | 58,736           |
| Supervisors' and Administrators' Salaries                 | 6,389                       | 9,003                       | (2,615)                       | 39,131                 | 51,206           | 12,074                 | 105,226          |
| Clerical and Office Staff Salaries                        | 7,990                       | 7,559                       | 430                           | 50,014                 | 37,797           | (12,217)               | 83,153           |
| <b>Total Classified Salaries</b>                          | <b>44,171</b>               | <b>36,963</b>               | <b>7,208</b>                  | <b>257,172</b>         | <b>191,002</b>   | <b>(66,169)</b>        | <b>412,779</b>   |
| Benefits  |                             |                             |                               |                        |                  |                        |                  |
| State Teachers' Retirement System, certificated positions | 26,216                      | 25,657                      | 559                           | 126,200                | 131,867          | 5,667                  | 285,810          |
| Public Employees' Retirement System, classified positions | 11,535                      | 9,998                       | 1,537                         | 67,330                 | 51,666           | (15,663)               | 111,657          |
| OASDI/Medicare/Alternative, certificated positions        | 2,699                       | 2,292                       | 407                           | 15,729                 | 11,842           | (3,887)                | 25,592           |
| Medicare/Alternative, certificated positions              | 2,633                       | 2,484                       | 149                           | 13,300                 | 12,780           | (520)                  | 27,683           |
| Health and Welfare Benefits, certificated positions       | (969)                       | 18,600                      | (19,569)                      | (5,448)                | 111,600          | 117,048                | 223,200          |
| State Unemployment Insurance, certificated positions      | 8                           | 938                         | (930)                         | 511                    | 5,630            | 5,119                  | 18,766           |
| Workers' Compensation Insurance, certificated positions   | 786                         | 2,398                       | (1,612)                       | 6,321                  | 12,340           | 6,019                  | 26,728           |
| Other Benefits, certificated positions                    | -                           | -                           | -                             | 1,843                  | -                | (1,843)                | -                |
| <b>Total Benefits</b>                                     | <b>42,908</b>               | <b>62,367</b>               | <b>(19,459)</b>               | <b>225,786</b>         | <b>337,725</b>   | <b>111,939</b>         | <b>719,435</b>   |

## Alum Rock Middle School

### Budget vs Actual

For the period ended December 31, 2024

|   | Current<br>Period<br>Actual | Current<br>Period<br>Budget | Current<br>Period<br>Variance | Current<br>Year Actual | YTD Budget       | YTD Budget<br>Variance | Total<br>Budget    |
|---|-----------------------------|-----------------------------|-------------------------------|------------------------|------------------|------------------------|--------------------|
| <b>Books &amp; Supplies</b>                         |                             |                             |                               |                        |                  |                        |                    |
| Textbooks and Core Materials                        | 494                         | -                           | 494                           | 2,176                  | 23,000           | 20,824                 | 23,000             |
| Books and Reference Materials                       | -                           | -                           | -                             | -                      | 5,000            | 5,000                  | 5,000              |
| School Supplies                                     | 233                         | 1,617                       | (1,384)                       | 56,425                 | 9,700            | (46,725)               | 19,400             |
| Software  | 138                         | 3,137                       | (3,000)                       | 36,718                 | 18,822           | (17,896)               | 37,644             |
| Office Expense                                      | 46                          | 670                         | (624)                         | 5,638                  | 4,021            | (1,617)                | 8,041              |
| Business Meals                                      | -                           | 17                          | (17)                          | -                      | 100              | 100                    | 200                |
| Noncapitalized Equipment                            | -                           | 2,218                       | (2,218)                       | 194                    | 11,090           | 10,896                 | 11,090             |
| Food Services                                       | 10,788                      | 10,647                      | 141                           | 57,953                 | 53,235           | (4,718)                | 117,117            |
| <b>Total Books &amp; Supplies</b>                   | <b>11,699</b>               | <b>18,305</b>               | <b>(6,607)</b>                | <b>159,104</b>         | <b>124,968</b>   | <b>(34,136)</b>        | <b>221,493</b>     |
| <b>Subagreement Services</b>                        |                             |                             |                               |                        |                  |                        |                    |
| Special Education                                   | 22,128                      | 17,596                      | 4,532                         | 105,712                | 87,982           | (17,730)               | 193,560            |
| Substitute Teacher                                  | 1,050                       | -                           | 1,050                         | 30,030                 | -                | (30,030)               | -                  |
| Security  | -                           | -                           | -                             | 1,979                  | -                | (1,979)                | -                  |
| Other Educational Consultants                       | 36,462                      | 20,810                      | 15,652                        | 182,311                | 83,242           | (99,069)               | 208,104            |
| <b>Total Subagreement Services</b>                  | <b>59,640</b>               | <b>38,407</b>               | <b>21,233</b>                 | <b>320,031</b>         | <b>171,223</b>   | <b>(148,807)</b>       | <b>401,664</b>     |
| <b>Operations &amp; Housekeeping</b>                |                             |                             |                               |                        |                  |                        |                    |
| Auto and Travel                                     | 1,863                       | 227                         | 1,636                         | 6,861                  | 1,136            | (5,725)                | 2,500              |
| Dues & Memberships                                  | 804                         | 167                         | 637                           | 804                    | 1,002            | 198                    | 2,004              |
| Insurance   | -                           | 3,242                       | (3,242)                       | 72,634                 | 19,452           | (53,181)               | 38,905             |
| Utilities   | -                           | 2,622                       | (2,622)                       | -                      | 15,730           | 15,730                 | 31,460             |
| Janitorial Services                                 | -                           | 5,903                       | (5,903)                       | -                      | 35,417           | 35,417                 | 70,835             |
| Communications                                      | 1,507                       | 495                         | 1,012                         | 3,873                  | 2,968            | (905)                  | 5,936              |
| Postage and Shipping                                | -                           | 50                          | (50)                          | 500                    | 200              | (300)                  | 500                |
| <b>Total Operations &amp; Housekeeping</b>          | <b>4,175</b>                | <b>12,706</b>               | <b>(8,531)</b>                | <b>84,673</b>          | <b>75,906</b>    | <b>(8,766)</b>         | <b>152,139</b>     |
| <b>Facilities, Repairs &amp; Other Leases</b>       |                             |                             |                               |                        |                  |                        |                    |
| Rent  | 96,271                      | 91,471                      | 4,800                         | 531,954                | 548,826          | 16,872                 | 1,097,652          |
| Equipment Leases                                    | -                           | 1,127                       | (1,127)                       | 3,366                  | 6,762            | 3,396                  | 13,524             |
| Repairs and Maintenance                             | 12,879                      | 3,369                       | 9,510                         | 75,506                 | 20,213           | (55,293)               | 40,426             |
| <b>Total Facilities, Repairs &amp; Other Leases</b> | <b>109,150</b>              | <b>95,967</b>               | <b>13,184</b>                 | <b>610,827</b>         | <b>575,801</b>   | <b>(35,026)</b>        | <b>1,151,602</b>   |
| <b>Professional/Consulting Services</b>             |                             |                             |                               |                        |                  |                        |                    |
| Audit & Taxes                                       | -                           | 4,731                       | (4,731)                       | 6,586                  | 14,193           | 7,607                  | 14,193             |
| Legal   | 2,916                       | 2,500                       | 416                           | 19,012                 | 15,000           | (4,012)                | 30,000             |
| Professional Development                            | 560                         | 810                         | (250)                         | 5,471                  | 3,240            | (2,231)                | 8,100              |
| General Consulting                                  | 2,328                       | 2,027                       | 301                           | 12,824                 | 8,108            | (4,716)                | 20,271             |
| Special Activities/Field Trips                      | -                           | 2,900                       | (2,900)                       | 3,408                  | 2,900            | (508)                  | 8,700              |
| Other Taxes and Fees                                | 110                         | 520                         | (410)                         | 5,149                  | 2,080            | (3,069)                | 5,200              |
| Payroll Service Fee                                 | -                           | 411                         | (411)                         | -                      | 2,468            | 2,468                  | 4,937              |
| Management Fee                                      | 84,972                      | 33,185                      | 51,788                        | 288,346                | 199,109          | (89,237)               | 398,217            |
| District Oversight Fee                              | -                           | 5,309                       | (5,309)                       | 26,306                 | 19,387           | (6,919)                | 41,373             |
| <b>Total Professional/Consulting Services</b>       | <b>90,886</b>               | <b>52,393</b>               | <b>38,494</b>                 | <b>367,101</b>         | <b>266,486</b>   | <b>(100,615)</b>       | <b>530,991</b>     |
| <b>Depreciation</b>                                 |                             |                             |                               |                        |                  |                        |                    |
| Depreciation Expense                                | 6,315                       | 6,833                       | (519)                         | 37,889                 | 41,000           | 3,111                  | 82,000             |
| <b>Total Depreciation</b>                           | <b>6,315</b>                | <b>6,833</b>                | <b>(519)</b>                  | <b>37,889</b>          | <b>41,000</b>    | <b>3,111</b>           | <b>82,000</b>      |
| <b>Total Expenses</b>                               | <b>509,288</b>              | <b>458,272</b>              | <b>51,017</b>                 | <b>2,773,528</b>       | <b>2,474,513</b> | <b>(299,014)</b>       | <b>5,168,490</b>   |
| <b>Change in Net Assets</b>                         | <b>340,435</b>              | <b>20,395</b>               | <b>422,074</b>                | <b>112,717</b>         | <b>(831,824)</b> | <b>944,541</b>         | <b>(1,186,318)</b> |
| Net Assets, Beginning of Period                     | 5,021,733                   |                             |                               | 5,249,451              |                  |                        |                    |
| <b>Net Assets, End of Period</b>                    | <b>\$5,362,168</b>          |                             |                               | <b>\$5,362,168</b>     |                  |                        |                    |

**Alum Rock High School**

**Budget vs Actual**

For the period ended December 31, 2024

|   | Current<br>Period Actual | Current<br>Period<br>Budget | Current<br>Period<br>Variance | Current Year<br>Actual | YTD Budget | YTD Budget<br>Variance | Total<br>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                             | 8                      | -          | 8                      | -               |
| Total Other Local Revenue                                 | 1                        | -                           | 1                             | 8                      | -          | 8                      | -               |
| <b>Total Revenues</b>                                     | <b>1</b>                 | <b>-</b>                    | <b>1</b>                      | <b>(5,460)</b>         | <b>-</b>   | <b>(5,460)</b>         | <b>-</b>        |
| <b>Expenses</b>   |                          |                             |                               |                        |            |                        |                 |
| Certificated Salaries                                     |                          |                             |                               |                        |            |                        |                 |
| Teachers' Salaries  | 6,423                    | -                           | 6,423                         | 32,101                 | -          | (32,101)               | -               |
| Administrators' Salaries                                  | 3,111                    | -                           | 3,111                         | 18,669                 | -          | (18,669)               | -               |
| Total Certificated Salaries                               | 9,535                    | -                           | 9,535                         | 50,770                 | -          | (50,770)               | -               |
| Classified Salaries                                       |                          |                             |                               |                        |            |                        |                 |
| Clerical and Office Staff Salaries                        | 3,573                    | -                           | 3,573                         | 21,436                 | -          | (21,436)               | -               |
| Total Classified Salaries                                 | 3,573                    | -                           | 3,573                         | 21,436                 | -          | (21,436)               | -               |
| Benefits  |                          |                             |                               |                        |            |                        |                 |
| State Teachers' Retirement System, certificated positions | 1,582                    | -                           | 1,582                         | 9,458                  | -          | (9,458)                | -               |
| Public Employees' Retirement System, classified positions | 966                      | -                           | 966                           | 5,798                  | -          | (5,798)                | -               |
| OASDI/Medicare/Alternative, certificated positions        | 215                      | -                           | 215                           | 1,289                  | -          | (1,289)                | -               |
| Medicare/Alternative, certificated positions              | 187                      | -                           | 187                           | 1,027                  | -          | (1,027)                | -               |
| Health and Welfare Benefits, certificated positions       | (30)                     | -                           | (30)                          | (197)                  | -          | 197                    | -               |
| Total Benefits  | 2,920                    | -                           | 2,920                         | 17,376                 | -          | (17,376)               | -               |

**Alum Rock High School**

**Budget vs Actual**

For the period ended December 31, 2024

|  | Current<br>Period Actual | Current<br>Period<br>Budget | Current<br>Period<br>Variance | Current Year<br>Actual | YTD Budget | YTD Budget<br>Variance | Total<br>Budget |
|--|--------------------------|-----------------------------|-------------------------------|------------------------|------------|------------------------|-----------------|
| Books & Supplies                         |                          |                             |                               |                        |            |                        |                 |
| Software                                 | -                        | -                           | -                             | 20                     | -          | (20)                   | -               |
| Total Books & Supplies                   | -                        | -                           | -                             | 20                     | -          | (20)                   | -               |
| Subagreement Services                    |                          |                             |                               |                        |            |                        |                 |
| Special Education                        | -                        | -                           | -                             | 2,250                  | -          | (2,250)                | -               |
| Substitute Teacher                       | -                        | -                           | -                             | (2,324)                | -          | 2,324                  | -               |
| Total Subagreement Services              | -                        | -                           | -                             | (74)                   | -          | 74                     | -               |
| Operations & Housekeeping                |                          |                             |                               |                        |            |                        |                 |
| Communications                           | -                        | -                           | -                             | 40                     | -          | (40)                   | -               |
| Total Operations & Housekeeping          | -                        | -                           | -                             | 40                     | -          | (40)                   | -               |
| Facilities, Repairs & Other Leases       |                          |                             |                               |                        |            |                        |                 |
| Rent                                     | -                        | -                           | -                             | 11,013                 | -          | (11,013)               | -               |
| Equipment Leases                         | -                        | -                           | -                             | 173                    | -          | (173)                  | -               |
| Repairs and Maintenance                  | -                        | -                           | -                             | 24,638                 | -          | (24,638)               | -               |
| Total Facilities, Repairs & Other Leases | -                        | -                           | -                             | 35,824                 | -          | (35,824)               | -               |
| Professional/Consulting Services         |                          |                             |                               |                        |            |                        |                 |
| Legal                                    | -                        | -                           | -                             | 11,826                 | -          | (11,826)               | -               |
| Other Taxes and Fees                     | -                        | -                           | -                             | 12                     | -          | (12)                   | -               |
| Total Professional/Consulting Services   | -                        | -                           | -                             | 11,838                 | -          | (11,838)               | -               |
| Depreciation                             |                          |                             |                               |                        |            |                        |                 |
| Depreciation Expense                     | -                        | -                           | -                             | 0                      | -          | (0)                    | -               |
| Total Depreciation                       | -                        | -                           | -                             | 0                      | -          | (0)                    | -               |
| <b>Total Expenses</b>                    | <b>16,027</b>            | <b>-</b>                    | <b>16,027</b>                 | <b>137,230</b>         | <b>-</b>   | <b>(137,230)</b>       | <b>-</b>        |
| <b>Change in Net Assets</b>              | <b>(16,026)</b>          | <b>-</b>                    | <b>16,029</b>                 | <b>(142,690)</b>       | <b>-</b>   | <b>(142,690)</b>       | <b>-</b>        |
| Net Assets, Beginning of Period          | (368,795)                |                             |                               | (242,131)              |            |                        |                 |
| <b>Net Assets, End of Period</b>         | <b>\$ (384,820)</b>      |                             |                               | <b>\$ (384,820)</b>    |            |                        |                 |

**El Camino Middle School**

**Budget vs Actual**

For the period ended December 31, 2024

|   | Current<br>Period<br>Actual | Current<br>Period<br>Budget | Current<br>Period<br>Variance | Current<br>Year Actual | YTD Budget       | YTD Budget<br>Variance | Total<br>Budget  |
|---|-----------------------------|-----------------------------|-------------------------------|------------------------|------------------|------------------------|------------------|
| <b>Revenues</b>   |                             |                             |                               |                        |                  |                        |                  |
| State Aid - Revenue Limit                                 |                             |                             |                               |                        |                  |                        |                  |
| LCFF State Aid  | \$ 33,610                   | \$ 33,293                   | \$ 317                        | \$ 171,784             | \$ 136,870       | \$ 34,914              | \$ 361,732       |
| Education Protection Account                              | 10,866                      | 10,626                      | 240                           | 21,733                 | 21,252           | 481                    | 42,504           |
| State Aid - Prior Year                                    | -                           | -                           | -                             | 18                     | -                | 18                     | -                |
| In Lieu of Property Taxes                                 | 178,408                     | 178,408                     | (0)                           | 758,234                | 936,643          | (178,409)              | 2,180,744        |
| <b>Total State Aid - Revenue Limit</b>                    | <b>222,884</b>              | <b>222,327</b>              | <b>557</b>                    | <b>951,769</b>         | <b>1,094,765</b> | <b>(142,996)</b>       | <b>2,584,980</b> |
| Federal Revenue   |                             |                             |                               |                        |                  |                        |                  |
| Special Education - Entitlement                           | -                           | 2,543                       | (2,543)                       | -                      | 10,454           | (10,454)               | 27,628           |
| Federal Child Nutrition                                   | 15,924                      | 13,362                      | 2,563                         | 45,317                 | 33,756           | 11,561                 | 140,648          |
| Title I, Part A - Basic Low Income                        | -                           | 122,309                     | (122,309)                     | -                      | 163,079          | (163,079)              | 163,079          |
| Title II, Part A - Teacher Quality                        | -                           | 8,674                       | (8,674)                       | -                      | 11,565           | (11,565)               | 11,565           |
| Title III - Limited English                               | -                           | -                           | -                             | -                      | -                | -                      | 18,578           |
| Other Federal Revenue                                     | 338                         | -                           | 338                           | 3,976                  | 3,488            | 489                    | 13,950           |
| Prior Year Federal Revenue                                | -                           | -                           | -                             | 18,299                 | -                | 18,299                 | -                |
| <b>Total Federal Revenue</b>                              | <b>16,262</b>               | <b>146,887</b>              | <b>(130,625)</b>              | <b>67,592</b>          | <b>222,341</b>   | <b>(154,749)</b>       | <b>375,448</b>   |
| Other State Revenue                                       |                             |                             |                               |                        |                  |                        |                  |
| State Special Education                                   | 16,824                      | 16,921                      | (97)                          | 75,770                 | 69,565           | 6,205                  | 183,853          |
| State Child Nutrition                                     | 7,499                       | 1,265                       | 6,234                         | 21,224                 | 3,195            | 18,029                 | 13,313           |
| School Facilities (SB740)                                 | 156,043                     | -                           | 156,043                       | 156,043                | -                | 156,043                | 292,725          |
| Mandated Cost   | -                           | 9,269                       | (9,269)                       | 4,360                  | 9,269            | (4,909)                | 9,269            |
| State Lottery   | 13,819                      | -                           | 13,819                        | 13,819                 | -                | 13,819                 | 52,917           |
| Prior Year Revenue  | (8,551)                     | -                           | (8,551)                       | 27,088                 | -                | 27,088                 | -                |
| Other State Revenue                                       | 1,625                       | 956                         | 669                           | 8,306                  | 119,140          | (110,834)              | 471,458          |
| <b>Total Other State Revenue</b>                          | <b>187,259</b>              | <b>28,411</b>               | <b>158,848</b>                | <b>306,610</b>         | <b>201,169</b>   | <b>105,441</b>         | <b>1,023,535</b> |
| Other Local Revenue                                       |                             |                             |                               |                        |                  |                        |                  |
| Interest Revenue  | 1                           | -                           | 1                             | 3                      | -                | 3                      | -                |
| Other Local Revenue                                       | -                           | -                           | -                             | 6,036                  | -                | 6,036                  | -                |
| Contributions, Unrestricted                               | -                           | 417                         | (417)                         | -                      | 2,500            | (2,500)                | 5,000            |
| Contributions, Restricted                                 | -                           | 2,141                       | (2,141)                       | -                      | 12,844           | (12,844)               | 25,688           |
| <b>Total Other Local Revenue</b>                          | <b>1</b>                    | <b>2,557</b>                | <b>(2,557)</b>                | <b>6,039</b>           | <b>15,344</b>    | <b>(9,305)</b>         | <b>30,688</b>    |
| <b>Total Revenues</b>                                     | <b>426,406</b>              | <b>400,183</b>              | <b>26,223</b>                 | <b>1,332,009</b>       | <b>1,533,618</b> | <b>(201,609)</b>       | <b>4,014,651</b> |
| <b>Expenses</b>   |                             |                             |                               |                        |                  |                        |                  |
| Certificated Salaries                                     |                             |                             |                               |                        |                  |                        |                  |
| Teachers' Salaries  | 70,857                      | 75,651                      | (4,794)                       | 354,099                | 385,379          | 31,281                 | 839,285          |
| Teachers' Substitute Hours                                | 8,866                       | -                           | 8,866                         | 35,779                 | -                | (35,779)               | -                |
| Teachers' Extra Duty/Stipends                             | -                           | 2,009                       | (2,009)                       | -                      | 10,045           | 10,045                 | 22,100           |
| Pupil Support Salaries                                    | 4,227                       | 8,318                       | (4,091)                       | 21,335                 | 41,591           | 20,256                 | 91,500           |
| Administrators' Salaries                                  | 25,120                      | 25,794                      | (674)                         | 145,312                | 152,863          | 7,551                  | 305,726          |
| <b>Total Certificated Salaries</b>                        | <b>109,071</b>              | <b>111,772</b>              | <b>(2,701)</b>                | <b>556,525</b>         | <b>589,879</b>   | <b>33,353</b>          | <b>1,258,611</b> |
| Classified Salaries                                       |                             |                             |                               |                        |                  |                        |                  |
| Instructional Salaries                                    | 22,334                      | 11,824                      | 10,510                        | 134,959                | 59,121           | (75,838)               | 130,066          |
| Support Salaries  | 10,391                      | 3,005                       | 7,385                         | 48,204                 | 16,687           | (31,517)               | 34,719           |
| Supervisors' and Administrators' Salaries                 | 2,338                       | 3,902                       | (1,565)                       | 14,025                 | 21,893           | 7,868                  | 45,308           |
| Clerical and Office Staff Salaries                        | 6,732                       | 8,209                       | (1,477)                       | 44,274                 | 49,255           | 4,980                  | 98,510           |
| <b>Total Classified Salaries</b>                          | <b>41,795</b>               | <b>26,941</b>               | <b>14,854</b>                 | <b>241,462</b>         | <b>146,955</b>   | <b>(94,507)</b>        | <b>308,602</b>   |
| Benefits  |                             |                             |                               |                        |                  |                        |                  |
| State Teachers' Retirement System, certificated positions | 19,580                      | 21,348                      | (1,768)                       | 105,927                | 112,667          | 6,740                  | 240,395          |
| Public Employees' Retirement System, classified positions | 11,065                      | 7,288                       | 3,777                         | 57,906                 | 39,751           | (18,155)               | 83,477           |
| OASDI/Medicare/Alternative, certificated positions        | 2,568                       | 1,670                       | 898                           | 14,046                 | 9,111            | (4,935)                | 19,133           |
| Medicare/Alternative, certificated positions              | 2,158                       | 2,011                       | 147                           | 11,311                 | 10,684           | (627)                  | 22,725           |
| Health and Welfare Benefits, certificated positions       | (936)                       | 10,150                      | (11,086)                      | (4,379)                | 60,900           | 65,279                 | 121,800          |
| State Unemployment Insurance, certificated positions      | -                           | 759                         | (759)                         | 2,450                  | 4,552            | 2,102                  | 15,173           |
| Workers' Compensation Insurance, certificated positions   | 615                         | 1,942                       | (1,327)                       | 6,568                  | 10,316           | 3,748                  | 21,941           |
| Other Benefits, certificated positions                    | -                           | -                           | -                             | 1,442                  | -                | (1,442)                | -                |

**El Camino Middle School**

***Budget vs Actual***

For the period ended December 31, 2024

|                | <b>Current<br/>Period<br/>Actual</b> | <b>Current<br/>Period<br/>Budget</b> | <b>Current<br/>Period<br/>Variance</b> | <b>Current<br/>Year Actual</b> | <b>YTD Budget</b> | <b>YTD Budget<br/>Variance</b> | <b>Total<br/>Budget</b> |
|----------------|--------------------------------------|--------------------------------------|--|--------------------------------|-------------------|--------------------------------|-------------------------|
| Total Benefits | 35,051                               | 45,168                               | (10,118)                               | 195,271                        | 247,981           | 52,710                         | 524,643                 |



**El Camino Middle School**

**Budget vs Actual**

For the period ended December 31, 2024

|   | Current<br>Period<br>Actual | Current<br>Period<br>Budget | Current<br>Period<br>Variance | Current<br>Year Actual | YTD Budget       | YTD Budget<br>Variance | Total<br>Budget  |
|---|-----------------------------|-----------------------------|-------------------------------|------------------------|------------------|------------------------|------------------|
| <b>Books &amp; Supplies</b>                         |                             |                             |                               |                        |                  |                        |                  |
| Textbooks and Core Materials                        | 336                         | -                           | 336                           | 2,361                  | 30,900           | 28,539                 | 30,900           |
| School Supplies                                     | -                           | 4,461                       | (4,461)                       | 3,569                  | 26,766           | 23,197                 | 53,533           |
| Software  | 2,387                       | 4,608                       | (2,221)                       | 41,504                 | 27,646           | (13,858)               | 55,292           |
| Office Expense                                      | 225                         | 20                          | 205                           | 1,513                  | 120              | (1,393)                | 240              |
| Noncapitalized Equipment                            | -                           | 2,275                       | (2,275)                       | -                      | 11,375           | 11,375                 | 11,375           |
| Food Services                                       | 8,504                       | 13,996                      | (5,493)                       | 40,730                 | 69,982           | 29,252                 | 153,961          |
| <b>Total Books &amp; Supplies</b>                   | <b>11,452</b>               | <b>25,360</b>               | <b>(13,908)</b>               | <b>89,677</b>          | <b>166,790</b>   | <b>77,113</b>          | <b>305,301</b>   |
| <b>Subagreement Services</b>                        |                             |                             |                               |                        |                  |                        |                  |
| Special Education                                   | 41,557                      | 19,193                      | 22,364                        | 150,619                | 95,964           | (54,656)               | 211,120          |
| Substitute Teacher                                  | 1,685                       | -                           | 1,685                         | 62,548                 | -                | (62,548)               | -                |
| Security  | -                           | -                           | -                             | 1,353                  | -                | (1,353)                | -                |
| Other Educational Consultants                       | 52,674                      | 22,918                      | 29,756                        | 481,283                | 91,673           | (389,610)              | 229,183          |
| <b>Total Subagreement Services</b>                  | <b>95,916</b>               | <b>42,111</b>               | <b>53,805</b>                 | <b>695,803</b>         | <b>187,637</b>   | <b>(508,166)</b>       | <b>440,303</b>   |
| <b>Operations &amp; Housekeeping</b>                |                             |                             |                               |                        |                  |                        |                  |
| Auto and Travel                                     | -                           | 227                         | (227)                         | 1,241                  | 1,136            | (105)                  | 2,500            |
| Dues & Memberships                                  | 920                         | 169                         | 751                           | 920                    | 1,016            | 96                     | 2,031            |
| Insurance   | -                           | 5,118                       | (5,118)                       | 69,147                 | 30,708           | (38,439)               | 61,416           |
| Utilities   | -                           | 3,655                       | (3,655)                       | -                      | 21,929           | 21,929                 | 43,858           |
| Janitorial Services                                 | -                           | 8,345                       | (8,345)                       | -                      | 50,067           | 50,067                 | 100,134          |
| Communications                                      | 54                          | 1,285                       | (1,231)                       | 1,448                  | 7,710            | 6,262                  | 15,421           |
| Postage and Shipping                                | -                           | 40                          | (40)                          | 240                    | 160              | (80)                   | 400              |
| <b>Total Operations &amp; Housekeeping</b>          | <b>974</b>                  | <b>18,839</b>               | <b>(17,865)</b>               | <b>72,996</b>          | <b>112,726</b>   | <b>39,730</b>          | <b>225,760</b>   |
| <b>Facilities, Repairs &amp; Other Leases</b>       |                             |                             |                               |                        |                  |                        |                  |
| Rent  | 66,331                      | 98,303                      | (31,972)                      | 507,389                | 589,817          | 82,428                 | 1,179,634        |
| Equipment Leases                                    | -                           | 2,052                       | (2,052)                       | 2,897                  | 12,312           | 9,415                  | 24,624           |
| Repairs and Maintenance                             | 9,607                       | 4,594                       | 5,013                         | 52,513                 | 27,566           | (24,947)               | 55,131           |
| <b>Total Facilities, Repairs &amp; Other Leases</b> | <b>75,938</b>               | <b>104,949</b>              | <b>(29,011)</b>               | <b>562,799</b>         | <b>629,694</b>   | <b>66,895</b>          | <b>1,259,389</b> |
| <b>Professional/Consulting Services</b>             |                             |                             |                               |                        |                  |                        |                  |
| Audit & Taxes                                       | -                           | 4,731                       | (4,731)                       | 6,586                  | 14,193           | 7,607                  | 14,193           |
| Legal   | 2,916                       | 2,500                       | 416                           | 15,046                 | 15,000           | (46)                   | 30,000           |
| Professional Development                            | 560                         | 290                         | 270                           | 3,059                  | 1,160            | (1,899)                | 2,900            |
| General Consulting                                  | 4,855                       | 11,444                      | (6,589)                       | 12,521                 | 45,777           | 33,257                 | 114,443          |
| Special Activities/Field Trips                      | 3,526                       | 2,367                       | 1,159                         | 3,526                  | 2,367            | (1,159)                | 7,100            |
| Other Taxes and Fees                                | 98                          | -                           | 98                            | 5,781                  | -                | (5,781)                | -                |
| Payroll Service Fee                                 | -                           | 336                         | (336)                         | -                      | 2,016            | 2,016                  | 4,032            |
| Management Fee                                      | 42,641                      | 33,455                      | 9,185                         | 132,597                | 200,733          | 68,135                 | 401,465          |
| District Oversight Fee                              | 2,182                       | 2,223                       | (41)                          | 8,680                  | 10,948           | 2,268                  | 25,850           |
| SPED Encroachment                                   | 244                         | -                           | 244                           | 1,180                  | -                | (1,180)                | -                |
| <b>Total Professional/Consulting Services</b>       | <b>57,022</b>               | <b>57,347</b>               | <b>(325)</b>                  | <b>188,975</b>         | <b>292,193</b>   | <b>103,218</b>         | <b>599,983</b>   |
| <b>Depreciation</b>                                 |                             |                             |                               |                        |                  |                        |                  |
| Depreciation Expense                                | 4,300                       | 5,418                       | (1,117)                       | 25,803                 | 32,505           | 6,702                  | 65,010           |
| <b>Total Depreciation</b>                           | <b>4,300</b>                | <b>5,418</b>                | <b>(1,117)</b>                | <b>25,803</b>          | <b>32,505</b>    | <b>6,702</b>           | <b>65,010</b>    |
| <b>Total Expenses</b>                               | <b>431,518</b>              | <b>437,905</b>              | <b>(6,387)</b>                | <b>2,629,312</b>       | <b>2,406,360</b> | <b>(222,952)</b>       | <b>4,987,602</b> |
| <b>Change in Net Assets</b>                         | <b>(5,112)</b>              | <b>(37,722)</b>             | <b>19,836</b>                 | <b>(1,297,303)</b>     | <b>(872,742)</b> | <b>(424,561)</b>       | <b>(972,951)</b> |
| Net Assets, Beginning of Period                     | 3,131,959                   |                             |                               | 4,424,150              |                  |                        |                  |
| <b>Net Assets, End of Period</b>                    | <b>\$3,126,847</b>          |                             |                               | <b>\$3,126,847</b>     |                  |                        |                  |

## El Primero High School

### Budget vs Actual

For the period ended December 31, 2024

|   | Current<br>Period<br>Actual | Current<br>Period<br>Budget | Current<br>Period<br>Variance | Current<br>Year Actual | YTD Budget       | YTD Budget<br>Variance | Total<br>Budget  |
|---|-----------------------------|-----------------------------|-------------------------------|------------------------|------------------|------------------------|------------------|
| <b>Revenues</b>   |                             |                             |                               |                        |                  |                        |                  |
| State Aid - Revenue Limit                                 |                             |                             |                               |                        |                  |                        |                  |
| LCFF State Aid  | \$ 118,850                  | \$ 122,295                  | \$ (3,445)                    | \$ 607,456             | \$ 502,768       | \$ 104,688             | \$ 1,538,945     |
| Education Protection Account                              | 20,661                      | 23,625                      | (2,964)                       | 41,323                 | 47,250           | (5,927)                | 94,500           |
| In Lieu of Property Taxes                                 | 369,642                     | 373,193                     | (3,551)                       | 1,940,620              | 1,959,264        | (18,644)               | 5,283,249        |
| Total State Aid - Revenue Limit                           | 509,153                     | 519,113                     | (9,960)                       | 2,589,399              | 2,509,281        | 80,118                 | 6,916,694        |
| Federal Revenue   |                             |                             |                               |                        |                  |                        |                  |
| Special Education - Entitlement                           | -                           | 4,881                       | (4,881)                       | -                      | 20,067           | (20,067)               | 61,425           |
| Federal Child Nutrition                                   | 16,587                      | 26,421                      | (9,834)                       | 44,131                 | 66,748           | (22,617)               | 278,118          |
| Title I, Part A - Basic Low Income                        | -                           | 145,931                     | (145,931)                     | 11,124                 | 194,574          | (183,450)              | 194,574          |
| Title II, Part A - Teacher Quality                        | -                           | 13,988                      | (13,988)                      | -                      | 18,650           | (18,650)               | 18,650           |
| Title III - Limited English                               | -                           | -                           | -                             | -                      | -                | -                      | 23,160           |
| Other Federal Revenue                                     | -                           | -                           | -                             | 22,958                 | 2,467            | 20,491                 | 9,869            |
| Total Federal Revenue                                     | 16,587                      | 191,220                     | (174,634)                     | 78,213                 | 302,507          | (224,293)              | 585,796          |
| Other State Revenue                                       |                             |                             |                               |                        |                  |                        |                  |
| State Special Education                                   | 31,986                      | 32,483                      | (497)                         | 134,600                | 133,542          | 1,058                  | 408,764          |
| State Child Nutrition                                     | 7,422                       | 2,501                       | 4,921                         | 21,919                 | 6,318            | 15,601                 | 26,325           |
| School Facilities (SB740)                                 | 296,699                     | -                           | 296,699                       | 296,699                | -                | 296,699                | 644,112          |
| Mandated Cost   | -                           | 23,017                      | (23,017)                      | 23,042                 | 23,017           | 25                     | 23,017           |
| State Lottery   | 26,410                      | -                           | 26,410                        | 26,410                 | -                | 26,410                 | 117,653          |
| Prior Year Revenue  | (27,470)                    | -                           | (27,470)                      | 23,737                 | -                | 23,737                 | -                |
| Other State Revenue                                       | 3,089                       | 2,126                       | 963                           | 15,788                 | 29,866           | (14,078)               | 108,125          |
| Total Other State Revenue                                 | 338,136                     | 60,127                      | 278,009                       | 542,195                | 192,743          | 349,452                | 1,327,995        |
| Other Local Revenue                                       |                             |                             |                               |                        |                  |                        |                  |
| Interest Revenue  | 3                           | -                           | 3                             | 18                     | -                | 18                     | -                |
| Other Local Revenue                                       | -                           | -                           | -                             | 13,434                 | -                | 13,434                 | -                |
| Contributions, Unrestricted                               | -                           | 1,000                       | (1,000)                       | -                      | 6,000            | (6,000)                | 12,000           |
| Contributions, Restricted                                 | -                           | 7,995                       | (7,995)                       | -                      | 47,972           | (47,972)               | 95,943           |
| Total Other Local Revenue                                 | 3                           | 8,995                       | (8,992)                       | 13,452                 | 53,972           | (40,519)               | 107,943          |
| <b>Total Revenues</b>                                     | <b>863,879</b>              | <b>779,456</b>              | <b>84,423</b>                 | <b>3,223,259</b>       | <b>3,058,503</b> | <b>164,757</b>         | <b>8,938,429</b> |
| <b>Expenses</b>   |                             |                             |                               |                        |                  |                        |                  |
| Certificated Salaries                                     |                             |                             |                               |                        |                  |                        |                  |
| Teachers' Salaries  | 221,799                     | 262,496                     | (40,697)                      | 1,219,436              | 1,327,202        | 107,766                | 2,902,176        |
| Teachers' Substitute Hours                                | 3,736                       | -                           | 3,736                         | 22,485                 | -                | (22,485)               | -                |
| Teachers' Extra Duty/Stipends                             | -                           | 1,718                       | (1,718)                       | -                      | 8,591            | 8,591                  | 18,900           |
| Pupil Support Salaries                                    | 4,227                       | 12,773                      | (8,545)                       | 23,834                 | 63,864           | 40,030                 | 140,500          |
| Administrators' Salaries                                  | 39,224                      | 45,355                      | (6,131)                       | 235,812                | 268,180          | 32,368                 | 536,360          |
| Total Certificated Salaries                               | 268,986                     | 322,342                     | (53,355)                      | 1,501,566              | 1,667,837        | 166,271                | 3,597,936        |
| Classified Salaries                                       |                             |                             |                               | 440,844                |                  |                        | 917,808          |
| Instructional Salaries                                    | 26,330                      | 31,435                      | (5,105)                       | 157,545                | 157,175          | (370)                  | 345,785          |
| Support Salaries  | 15,705                      | 21,110                      | (5,405)                       | 81,619                 | 107,210          | 25,591                 | 233,870          |
| Supervisors' and Administrators' Salaries                 | 12,202                      | 8,453                       | 3,749                         | 73,211                 | 50,717           | (22,494)               | 101,433          |
| Clerical and Office Staff Salaries                        | 21,233                      | 19,968                      | 1,265                         | 128,469                | 116,909          | (11,560)               | 236,720          |
| Total Classified Salaries                                 | 75,470                      | 80,966                      | (5,496)                       | 440,844                | 432,010          | (8,834)                | 917,808          |
| Benefits  |                             |                             |                               |                        |                  |                        |                  |
| State Teachers' Retirement System, certificated positions | 51,017                      | 61,567                      | (10,551)                      | 275,505                | 318,557          | 43,051                 | 687,206          |
| Public Employees' Retirement System, classified positions | 17,318                      | 22,509                      | (5,191)                       | 106,696                | 120,099          | 13,403                 | 255,151          |
| OASDI/Medicare/Alternative, certificated positions        | 4,277                       | 5,020                       | (743)                         | 25,484                 | 26,785           | 1,301                  | 56,904           |
| Medicare/Alternative, certificated positions              | 4,852                       | 5,848                       | (996)                         | 26,471                 | 30,448           | 3,976                  | 65,478           |
| Health and Welfare Benefits, certificated positions       | (4,214)                     | 36,833                      | (41,047)                      | (23,328)               | 221,000          | 244,328                | 442,000          |
| State Unemployment Insurance, certificated positions      | 164                         | 1,694                       | (1,530)                       | 951                    | 10,163           | 9,213                  | 33,877           |
| Workers' Compensation Insurance, certificated positions   | 1,743                       | 5,646                       | (3,904)                       | 12,395                 | 29,398           | 17,002                 | 63,220           |
| Other Benefits, certificated positions                    | -                           | -                           | -                             | 4,086                  | -                | (4,086)                | -                |
| Total Benefits  | 75,156                      | 139,117                     | (63,961)                      | 428,259                | 756,449          | 328,190                | 1,603,836        |

## El Primero High School

### Budget vs Actual

For the period ended December 31, 2024

|   | Current<br>Period<br>Actual | Current<br>Period<br>Budget | Current<br>Period<br>Variance | Current<br>Year Actual | YTD Budget         | YTD Budget<br>Variance | Total<br>Budget    |
|---|-----------------------------|-----------------------------|-------------------------------|------------------------|--------------------|------------------------|--------------------|
| <b>Books &amp; Supplies</b>                         |                             |                             |                               |                        |                    |                        |                    |
| Textbooks and Core Materials                        | -                           | -                           | -                             | -                      | 45,000             | 45,000                 | 45,000             |
| Books and Reference Materials                       | -                           | -                           | -                             | 2,207                  | -                  | (2,207)                | -                  |
| School Supplies                                     | -                           | 3,184                       | (3,184)                       | 138,563                | 19,101             | (119,462)              | 38,203             |
| Software  | 5,049                       | 6,135                       | (1,086)                       | 71,655                 | 36,809             | (34,846)               | 73,617             |
| Office Expense                                      | 225                         | -                           | 225                           | 10,217                 | -                  | (10,217)               | -                  |
| Business Meals                                      | -                           | 57                          | (57)                          | -                      | 340                | 340                    | 680                |
| Noncapitalized Equipment                            | -                           | 4,270                       | (4,270)                       | 15,087                 | 21,350             | 6,263                  | 21,350             |
| Food Services                                       | 9,138                       | 27,677                      | (18,539)                      | 45,228                 | 138,383            | 93,155                 | 304,443            |
| <b>Total Books &amp; Supplies</b>                   | <b>14,412</b>               | <b>41,322</b>               | <b>(26,910)</b>               | <b>282,956</b>         | <b>260,983</b>     | <b>(21,973)</b>        | <b>483,293</b>     |
| <b>Subagreement Services</b>                        |                             |                             |                               |                        |                    |                        |                    |
| Special Education                                   | 63,573                      | 34,496                      | 29,077                        | 262,201                | 172,482            | (89,720)               | 379,460            |
| Substitute Teacher                                  | 3,388                       | 3,200                       | 188                           | 54,284                 | 16,000             | (38,284)               | 35,200             |
| Transportation                                      | 36,285                      | -                           | 36,285                        | 103,935                | -                  | (103,935)              | -                  |
| Security  | -                           | -                           | -                             | 1,353                  | -                  | (1,353)                | -                  |
| <b>Total Subagreement Services</b>                  | <b>103,246</b>              | <b>37,696</b>               | <b>65,550</b>                 | <b>421,773</b>         | <b>188,482</b>     | <b>(233,292)</b>       | <b>414,660</b>     |
| <b>Operations &amp; Housekeeping</b>                |                             |                             |                               |                        |                    |                        |                    |
| Auto and Travel                                     | 1,983                       | 455                         | 1,528                         | 5,113                  | 2,273              | (2,841)                | 5,000              |
| Dues & Memberships                                  | 2,088                       | 1,250                       | 838                           | 7,699                  | 7,500              | (199)                  | 15,000             |
| Insurance   | -                           | 5,080                       | (5,080)                       | 150,503                | 30,482             | (120,021)              | 60,964             |
| Utilities   | -                           | 6,005                       | (6,005)                       | -                      | 36,029             | 36,029                 | 72,058             |
| Janitorial Services                                 | -                           | 6,424                       | (6,424)                       | -                      | 38,543             | 38,543                 | 77,086             |
| Communications                                      | 143                         | 1,251                       | (1,108)                       | 1,991                  | 7,508              | 5,517                  | 15,017             |
| Postage and Shipping                                | 300                         | 451                         | (151)                         | 4,343                  | 1,805              | (2,538)                | 4,513              |
| <b>Total Operations &amp; Housekeeping</b>          | <b>4,514</b>                | <b>20,916</b>               | <b>(16,403)</b>               | <b>169,649</b>         | <b>124,141</b>     | <b>(45,508)</b>        | <b>249,638</b>     |
| <b>Facilities, Repairs &amp; Other Leases</b>       |                             |                             |                               |                        |                    |                        |                    |
| Rent  | 89,026                      | 113,346                     | (24,319)                      | 549,601                | 680,073            | 130,472                | 1,360,147          |
| Equipment Leases                                    | -                           | 2,052                       | (2,052)                       | 5,216                  | 12,312             | 7,096                  | 24,624             |
| Repairs and Maintenance                             | 16,224                      | 4,425                       | 11,799                        | 53,714                 | 26,550             | (27,164)               | 53,099             |
| <b>Total Facilities, Repairs &amp; Other Leases</b> | <b>105,251</b>              | <b>119,823</b>              | <b>(14,572)</b>               | <b>608,531</b>         | <b>718,935</b>     | <b>110,404</b>         | <b>1,437,870</b>   |
| <b>Professional/Consulting Services</b>             |                             |                             |                               |                        |                    |                        |                    |
| Audit & Taxes                                       | -                           | 4,971                       | (4,971)                       | 6,586                  | 14,913             | 8,327                  | 14,913             |
| Legal   | 5,832                       | 2,500                       | 3,332                         | 39,098                 | 15,000             | (24,098)               | 30,000             |
| Professional Development                            | 4,480                       | -                           | 4,480                         | 45,823                 | -                  | (45,823)               | -                  |
| General Consulting                                  | 10,772                      | 28,397                      | (17,625)                      | 20,241                 | 113,589            | 93,348                 | 283,972            |
| Special Activities/Field Trips                      | (506)                       | 2,333                       | (2,839)                       | 14,049                 | 2,333              | (11,716)               | 7,000              |
| Other Taxes and Fees                                | 92                          | 1,000                       | (908)                         | 7,300                  | 4,000              | (3,300)                | 10,000             |
| Payroll Service Fee                                 | -                           | 732                         | (732)                         | -                      | 4,391              | 4,391                  | 8,782              |
| Management Fee                                      | 86,388                      | 74,487                      | 11,901                        | 320,981                | 446,921            | 125,941                | 893,843            |
| District Oversight Fee                              | 4,967                       | 5,191                       | (225)                         | 30,093                 | 25,093             | (5,000)                | 69,167             |
| SPED Encroachment                                   | 465                         | -                           | 465                           | 2,292                  | -                  | (2,292)                | -                  |
| Public Relations/Recruitment                        | -                           | 450                         | (450)                         | -                      | 1,800              | 1,800                  | 4,500              |
| <b>Total Professional/Consulting Services</b>       | <b>112,490</b>              | <b>120,061</b>              | <b>(7,572)</b>                | <b>486,463</b>         | <b>628,040</b>     | <b>141,577</b>         | <b>1,322,177</b>   |
| <b>Depreciation</b>                                 |                             |                             |                               |                        |                    |                        |                    |
| Depreciation Expense                                | 3,599                       | 3,695                       | (96)                          | 21,593                 | 22,170             | 578                    | 44,341             |
| <b>Total Depreciation</b>                           | <b>3,599</b>                | <b>3,695</b>                | <b>(96)</b>                   | <b>21,593</b>          | <b>22,170</b>      | <b>578</b>             | <b>44,341</b>      |
| <b>Total Expenses</b>                               | <b>763,124</b>              | <b>885,938</b>              | <b>(122,814)</b>              | <b>4,361,635</b>       | <b>4,799,047</b>   | <b>437,412</b>         | <b>10,071,559</b>  |
| <b>Change in Net Assets</b>                         | <b>100,755</b>              | <b>(106,483)</b>            | <b>(38,391)</b>               | <b>(1,138,376)</b>     | <b>(1,740,545)</b> | <b>602,169</b>         | <b>(1,133,130)</b> |
| Net Assets, Beginning of Period                     | 3,126,736                   |                             |                               | 4,365,867              |                    |                        |                    |
| <b>Net Assets, End of Period</b>                    | <b>\$3,227,491</b>          |                             |                               | <b>\$3,227,491</b>     |                    |                        |                    |

**Central Office**

**Budget vs Actual**

For the period ended December 31, 2024

|   | Current<br>Period Actual | Current<br>Period<br>Budget | Current<br>Period<br>Variance | Current Year<br>Actual | YTD Budget       | YTD Budget<br>Variance | Total<br>Budget  |
|---|--------------------------|-----------------------------|-------------------------------|------------------------|------------------|------------------------|------------------|
| <b>Revenues</b>   |                          |                             |                               |                        |                  |                        |                  |
| Other Local Revenue                                       |                          |                             |                               |                        |                  |                        |                  |
| Interest Revenue  | \$ 5,883                 | \$ 3,500                    | \$ 2,383                      | \$ 25,126              | \$ 21,000        | \$ 4,126               | \$ 42,000        |
| Other Fees and Contracts                                  | 214,000                  | 141,127                     | 72,873                        | 741,923                | 846,762          | (104,839)              | 1,693,525        |
| Other Local Revenue                                       | 252,235                  | -                           | 252,235                       | 320,289                | -                | 320,289                | -                |
| School Fundraising  | -                        | 1                           | (1)                           | 6,000                  | 2                | 5,998                  | 5                |
| Contributions, Unrestricted                               | -                        | 24,167                      | (24,167)                      | -                      | 145,000          | (145,000)              | 290,000          |
| Contributions, Restricted                                 | -                        | 3,770                       | (3,770)                       | -                      | 22,617           | (22,617)               | 45,235           |
| Total Other Local Revenue                                 | 472,118                  | 172,564                     | 299,554                       | 1,093,339              | 1,035,382        | 57,956                 | 2,070,765        |
| <b>Total Revenues</b>                                     | <b>472,118</b>           | <b>172,564</b>              | <b>299,554</b>                | <b>1,093,339</b>       | <b>1,035,382</b> | <b>57,956</b>          | <b>2,070,765</b> |
| <b>Expenses</b>   |                          |                             |                               |                        |                  |                        |                  |
| Certificated Salaries                                     |                          |                             |                               |                        |                  |                        |                  |
| Teachers' Salaries  | 8,643                    | -                           | 8,643                         | 43,350                 | -                | (43,350)               | -                |
| Teachers' Substitute Hours                                | 2,491                    | -                           | 2,491                         | 14,990                 | -                | (14,990)               | -                |
| Administrators' Salaries                                  | 57,223                   | 13,390                      | 43,832                        | 271,161                | 79,020           | (192,141)              | 158,040          |
| Total Certificated Salaries                               | 68,356                   | 13,390                      | 54,966                        | 329,501                | 79,020           | (250,481)              | 158,040          |
| Classified Salaries                                       |                          |                             |                               |                        |                  |                        |                  |
| Support Salaries  | 2,940                    | -                           | 2,940                         | 20,682                 | -                | (20,682)               | -                |
| Supervisors' and Administrators' Salaries                 | 9,819                    | 46,607                      | (36,788)                      | 211,579                | 287,953          | 76,374                 | 566,592          |
| Clerical and Office Staff Salaries                        | 27,770                   | 27,749                      | 21                            | 221,199                | 216,058          | (5,141)                | 382,552          |
| Total Classified Salaries                                 | 40,529                   | 74,357                      | (33,828)                      | 453,460                | 504,011          | 50,551                 | 949,145          |
| Benefits  |                          |                             |                               |                        |                  |                        |                  |
| State Teachers' Retirement System, certificated positions | 10,685                   | 2,558                       | 8,128                         | 61,360                 | 15,093           | (46,267)               | 30,186           |
| Public Employees' Retirement System, classified positions | 10,650                   | 20,113                      | (9,463)                       | 103,543                | 136,335          | 32,792                 | 256,744          |
| OASDI/Medicare/Alternative, certificated positions        | 2,480                    | 4,610                       | (2,130)                       | 26,140                 | 31,249           | 5,109                  | 58,847           |
| Medicare/Alternative, certificated positions              | 1,545                    | 1,272                       | 272                           | 11,077                 | 8,454            | (2,623)                | 16,054           |
| Health and Welfare Benefits, certificated positions       | 70,165                   | 10,000                      | 60,165                        | 429,502                | 60,000           | (369,502)              | 120,000          |
| State Unemployment Insurance, certificated positions      | -                        | 294                         | (294)                         | 145                    | 1,764            | 1,619                  | 5,880            |
| Workers' Compensation Insurance, certificated positions   | 8,602                    | 1,228                       | 7,374                         | 17,362                 | 8,162            | (9,199)                | 15,501           |
| Other Benefits, certificated positions                    | 76                       | -                           | 76                            | 777                    | -                | (777)                  | -                |
| Total Benefits  | 104,203                  | 40,076                      | 64,128                        | 649,907                | 261,057          | (388,850)              | 503,211          |
| Books & Supplies  |                          |                             |                               |                        |                  |                        |                  |
| Textbooks and Core Materials                              | -                        | -                           | -                             | 746                    | -                | (746)                  | -                |
| Software  | 4,168                    | 1,633                       | 2,535                         | 17,208                 | 9,798            | (7,410)                | 19,596           |
| Office Expense  | 610                      | 333                         | 277                           | 18,796                 | 2,000            | (16,797)               | 4,000            |
| Business Meals  | -                        | 1,917                       | (1,917)                       | 249                    | 11,500           | 11,251                 | 23,000           |
| Noncapitalized Equipment                                  | -                        | 3,700                       | (3,700)                       | -                      | 18,500           | 18,500                 | 18,500           |
| Total Books & Supplies                                    | 4,778                    | 7,583                       | (2,805)                       | 36,999                 | 41,798           | 4,799                  | 65,096           |
| Operations & Housekeeping                                 |                          |                             |                               |                        |                  |                        |                  |
| Auto and Travel   | 512                      | 455                         | 58                            | 272                    | 2,273            | 2,000                  | 5,000            |
| Dues & Memberships  | -                        | 991                         | (991)                         | -                      | 5,943            | 5,943                  | 11,887           |
| Insurance   | -                        | 196                         | (196)                         | (1,000)                | 1,178            | 2,178                  | 2,356            |
| Janitorial Services                                       | -                        | 167                         | (167)                         | -                      | 1,000            | 1,000                  | 2,000            |
| Communications  | 259                      | 385                         | (125)                         | 968                    | 2,309            | 1,341                  | 4,617            |
| Postage and Shipping                                      | -                        | 220                         | (220)                         | 69                     | 880              | 811                    | 2,200            |
| Total Operations & Housekeeping                           | 771                      | 2,413                       | (1,642)                       | 309                    | 13,583           | 13,274                 | 28,060           |
| Facilities, Repairs & Other Leases                        |                          |                             |                               |                        |                  |                        |                  |
| Rent  | -                        | 3,770                       | (3,770)                       | 1,106                  | 22,617           | 21,511                 | 45,235           |
| Additional Rent   | -                        | -                           | -                             | 696                    | -                | (696)                  | -                |
| Equipment Leases  | -                        | 108                         | (108)                         | 548                    | 650              | 102                    | 1,300            |
| Other Leases  | -                        | -                           | -                             | (463)                  | -                | 463                    | -                |
| Repairs and Maintenance                                   | -                        | 835                         | (835)                         | 4,133                  | 5,007            | 874                    | 10,014           |
| Total Facilities, Repairs & Other Leases                  | -                        | 4,712                       | (4,712)                       | 6,020                  | 28,274           | 22,254                 | 56,549           |

**Central Office**

**Budget vs Actual**

For the period ended December 31, 2024

|  | Current<br>Period Actual | Current<br>Period<br>Budget | Current<br>Period<br>Variance | Current Year<br>Actual | YTD Budget       | YTD Budget<br>Variance | Total<br>Budget  |
|--|--------------------------|-----------------------------|-------------------------------|------------------------|------------------|------------------------|------------------|
| Professional/Consulting Services       |                          |                             |                               |                        |                  |                        |                  |
| IT                                     | -                        | 350                         | (350)                         | -                      | 2,100            | 2,100                  | 4,200            |
| Audit & Taxes                          | 1,050                    | 4,731                       | (3,681)                       | 7,636                  | 14,193           | 6,557                  | 14,193           |
| Legal                                  | -                        | 2,048                       | (2,048)                       | 4,011                  | 12,285           | 8,274                  | 24,570           |
| Professional Development               | -                        | 700                         | (700)                         | 850                    | 2,800            | 1,950                  | 7,000            |
| General Consulting                     | 82                       | 3,614                       | (3,532)                       | 1,532                  | 14,456           | 12,924                 | 36,140           |
| Special Activities/Field Trips         | -                        | 500                         | (500)                         | -                      | 500              | 500                    | 1,500            |
| Bank Charges                           | 119                      | 300                         | (181)                         | 898                    | 1,200            | 302                    | 3,000            |
| Printing                               | 1,942                    | 240                         | 1,702                         | 1,942                  | 960              | (982)                  | 2,400            |
| Other Taxes and Fees                   | 2,348                    | 420                         | 1,928                         | 2,879                  | 1,680            | (1,199)                | 4,200            |
| Payroll Service Fee                    | 2,800                    | 90                          | 2,710                         | 13,125                 | 538              | (12,587)               | 1,076            |
| Management Fee                         | 24,282                   | 42,100                      | (17,818)                      | 180,934                | 252,600          | 71,666                 | 505,200          |
| District Oversight Fee                 | -                        | 0                           | (0)                           | -                      | 0                | 0                      | 0                |
| Public Relations/Recruitment           | -                        | 1,890                       | (1,890)                       | -                      | 7,562            | 7,562                  | 18,904           |
| Scholarships                           | -                        | -                           | -                             | 68,000                 | -                | (68,000)               | -                |
| Total Professional/Consulting Services | 32,622                   | 56,983                      | (24,361)                      | 281,808                | 310,874          | 29,066                 | 622,383          |
| Depreciation                           |                          |                             |                               |                        |                  |                        |                  |
| Depreciation Expense                   | -                        | 20                          | (20)                          | -                      | 120              | 120                    | 240              |
| Total Depreciation                     | -                        | 20                          | (20)                          | -                      | 120              | 120                    | 240              |
| <b>Total Expenses</b>                  | <b>251,259</b>           | <b>199,533</b>              | <b>51,726</b>                 | <b>1,758,003</b>       | <b>1,238,736</b> | <b>(519,267)</b>       | <b>2,382,722</b> |
| <b>Change in Net Assets</b>            | <b>220,859</b>           | <b>(26,970)</b>             | <b>351,280</b>                | <b>(664,665)</b>       | <b>(203,354)</b> | <b>(461,311)</b>       | <b>(311,957)</b> |
| Net Assets, Beginning of Period        | (6,237,607)              |                             |                               | (5,352,084)            |                  |                        |                  |
| <b>Net Assets, End of Period</b>       | <b>\$ (6,016,748)</b>    |                             |                               | <b>\$ (6,016,748)</b>  |                  |                        |                  |

## DCP Foundation

### Statement of Activities

For the period ended December 31, 2024

|  | Current<br>Period Actual    | Current Year<br>Actual      |
|--|-----------------------------|-----------------------------|
| <b>Revenues</b>                          |                             |                             |
| Other Local Revenue                      |                             |                             |
| Lease and Rental Income                  | \$ 297,984                  | \$ 1,588,945                |
| Interest Revenue                         | 14,305                      | 101,911                     |
| Total Other Local Revenue                | <u>312,289</u>              | <u>1,690,856</u>            |
| <b>Total Revenues</b>                    | <b><u>312,289</u></b>       | <b><u>1,690,856</u></b>     |
| <b>Expenses</b>                          |                             |                             |
| Operations & Housekeeping                |                             |                             |
| Utilities                                | 25,691                      | 140,053                     |
| Total Operations & Housekeeping          | <u>25,691</u>               | <u>140,053</u>              |
| Facilities, Repairs & Other Leases       |                             |                             |
| Rent                                     | 14,299                      | 85,794                      |
| Repairs and Maintenance                  | -                           | (2,000)                     |
| Total Facilities, Repairs & Other Leases | <u>14,299</u>               | <u>83,794</u>               |
| Professional/Consulting Services         |                             |                             |
| Audit & Taxes                            | -                           | 6,586                       |
| General Consulting                       | -                           | 4,000                       |
| Total Professional/Consulting Services   | <u>-</u>                    | <u>10,586</u>               |
| Depreciation                             |                             |                             |
| Depreciation Expense                     | 102,184                     | 613,105                     |
| Total Depreciation                       | <u>102,184</u>              | <u>613,105</u>              |
| Interest                                 |                             |                             |
| Interest Expense                         | 826,731                     | 826,731                     |
| Total Interest                           | <u>826,731</u>              | <u>826,731</u>              |
| <b>Total Expenses</b>                    | <b><u>968,905</u></b>       | <b><u>1,674,270</u></b>     |
| <b>Change in Net Assets</b>              | <b>(656,617)</b>            | <b>16,586</b>               |
| Net Assets, Beginning of Period          | <u>39,351,922</u>           | <u>38,678,719</u>           |
| <b>Net Assets, End of Period</b>         | <b><u>\$ 38,695,305</u></b> | <b><u>\$ 38,695,305</u></b> |

**Alum Rock Middle School**

**Accounts Payable Aging**

December 31, 2024

| 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              |
| Perfective Maintenance LLC        | 12312023-3HVAC        | 1/4/2024     | 1/4/2024   | -             | -                    | -                     | -                     | 5,180                 | 5,180            |
| Perfective Maintenance LLC        | 11302024-3            | 12/5/2024    | 12/5/2024  | -             | 6,757                | -                     | -                     | -                     | 6,757            |
| Perfective Maintenance LLC        | 11302024-3S           | 12/5/2024    | 12/5/2024  | -             | 942                  | -                     | -                     | -                     | 942              |
| ReadyRefresh                      | 14K0032928913         | 12/3/2024    | 12/3/2024  | -             | 46                   | -                     | -                     | -                     | 46               |
| Swing Education, Inc              | INV00879342           | 12/7/2024    | 1/6/2025   | 700           | -                    | -                     | -                     | -                     | 700              |
| The Stepping Stones Group         | M0219791              | 10/18/2024   | 11/17/2024 | -             | -                    | 1,520                 | -                     | -                     | 1,520            |
| <b>Total Outstanding Invoices</b> |                       |              |            | <u>\$ 700</u> | <u>\$ 7,745</u>      | <u>\$ 1,520</u>       | <u>\$ -</u>           | <u>\$ 3,446</u>       | <u>\$ 13,411</u> |

# El Camino Middle School

## Accounts Payable Aging

December 31, 2024

| 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           |
|-----------------------------------|-----------------------|--------------|------------|--------------|----------------------|-----------------------|-----------------------|-----------------------|-----------------|
| AT&T 831-001-3036 301             | 4690647909            | 12/7/2024    | 1/6/2025   | \$ 44        | \$ -                 | \$ -                  | \$ -                  | \$ -                  | \$ 44           |
| The Stepping Stones Group         | M0219791              | 10/18/2024   | 11/17/2024 | -            | -                    | 1,520                 | -                     | -                     | 1,520           |
| <b>Total Outstanding Invoices</b> |                       |              |            | <u>\$ 44</u> | <u>\$ -</u>          | <u>\$ 1,520</u>       | <u>\$ -</u>           | <u>\$ -</u>           | <u>\$ 1,564</u> |



**El Primero High School**

**Accounts Payable Aging**

December 31, 2024

| 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           |
|-----------------------------------|-----------------------|--------------|------------|--------------|----------------------|-----------------------|-----------------------|-----------------------|-----------------|
| AT&T 831-001-3036 301             | 4690647909            | 12/7/2024    | 1/6/2025   | \$ 44        | \$ -                 | \$ -                  | \$ -                  | \$ -                  | \$ 44           |
| Service Rent-A-Car Inc.           | MK-53432              | 12/16/2024   | 12/16/2024 | -            | 993                  | -                     | -                     | -                     | 993             |
| The Stepping Stones Group         | M0219791              | 10/18/2024   | 11/17/2024 | -            | -                    | 1,520                 | -                     | -                     | 1,520           |
| <b>Total Outstanding Invoices</b> |                       |              |            | <u>\$ 44</u> | <u>\$ 993</u>        | <u>\$ 1,520</u>       | <u>\$ -</u>           | <u>\$ -</u>           | <u>\$ 2,557</u> |

## Central Office

### Accounts Payable Aging

December 31, 2024

| 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               | 222146254             | 11/1/2024    | 12/1/2024 | \$ -        | \$ 259.27            | \$ -                  | \$ -                  | \$ -                  | \$ 259            |
| U.S. BANK CORPORATE PAYMENT       | USBA092024-5803       | 9/20/2024    | 9/20/2024 | -           | -                    | -                     | -                     | (1,844.79)            | (1,845)           |
| <b>Total Outstanding Invoices</b> |                       |              |           | <u>\$ -</u> | <u>\$ 259</u>        | <u>\$ -</u>           | <u>\$ -</u>           | <u>\$ (1,845)</u>     | <u>\$ (1,586)</u> |

Central Office

Check Register

For the period ended December 31, 2024

| Check Number                             | Vendor Name  | Check Date | Check Amount |
|--|--|------------|--------------|
| <i>9001-101-Op x7787 - Heritage Bank</i> |  |            |              |
| 10031                                    | CHAT000--Sharlyn Schweitzerhof                         | 12/2/2024  | \$ 16,437.50 |
| 10032                                    | SJUSD000--San Jose Unified School District             | 12/6/2024  | 5,574.06     |
| 10033                                    | CALI020--California Teachers Association               | 12/9/2024  | 7,765.68     |
| 10034                                    | HOPS000--HopSkipDrive, Inc.                            | 12/12/2024 | 1,799.36     |
| 10035                                    | PHOE000--Phoenix Transportation                        | 12/13/2024 | 36,285.00    |
| 10036                                    | VOYA000--Voya Financial FBO CalSTRS Pension2           | 12/13/2024 | 11,600.79    |
| 10037                                    | SYMB000--Symbal Inc                                    | 12/17/2024 | 57,018.50    |
| 10038                                    | SYMB000--Symbal Inc                                    | 12/19/2024 | 18,000.00    |
| 10039                                    | EMHS000--EMH Sports USA, Inc.                          | 12/20/2024 | 3,917.22     |
| ACH                                      | LITT001--Littleseed Education Consulting               | 12/2/2024  | 14,000.00    |
| ACH                                      | NAVI001--Navia Benefit (ACH)/Avidia Bank (HSA Account) | 12/2/2024  | 3,900.16     |
| ACH                                      | HERI000--Heritage Acct#7787 - Bank Rec Use             | 12/3/2024  | 0.96         |
| ACH                                      | HERI000--Heritage Acct#7787 - Bank Rec Use             | 12/4/2024  | 0.96         |
| ACH                                      | INOV000--Inova   | 12/5/2024  | 2,059.05     |
| ACH                                      | INOV000--Inova   | 12/5/2024  | 810.57       |
| ACH                                      | EMHS000--EMH Sports USA, Inc.                          | 12/6/2024  | 3,990.00     |
| ACH                                      | FAST000--Fast Response On-Site Testing Inc.            | 12/6/2024  | 2,500.00     |
| ACH                                      | TITL000--Title IX Consult, LLC                         | 12/6/2024  | 750.00       |
| ACH                                      | KAIS000--Kaiser Foundation Health Plan, Inc.           | 12/6/2024  | 52,385.14    |
| ACH                                      | RICK000--Rick Sanchez                                  | 12/6/2024  | 3.59         |
| ACH                                      | GOTO000--GoTo Communications Inc.                      | 12/6/2024  | 1,522.20     |
| ACH                                      | SUPE702--Superior Vision Services, Inc.                | 12/6/2024  | 904.97       |
| ACH                                      | LONG000--Long Luc Insurance Agency                     | 12/6/2024  | 207.00       |
| ACH                                      | BAY6222--Bay Alarm Company, Acct # 3946222             | 12/6/2024  | 994.20       |
| ACH                                      | EDTH000--Edtheory Staffing Services                    | 12/6/2024  | 8,960.00     |
| ACH                                      | DISC000--Discovery Education Inc.                      | 12/6/2024  | 1,074.64     |
| ACH                                      | INFI000--Infinity Communications and Consulting        | 12/6/2024  | 1,125.00     |
| ACH                                      | LYNN000--Lynnette Hawkins                              | 12/6/2024  | 1,291.43     |
| ACH                                      | MOSS000--Moss Adams                                    | 12/6/2024  | 1,050.00     |
| ACH                                      | CLAR002--Clark Pest Control, Inc.                      | 12/6/2024  | 292.00       |
| ACH                                      | CHAR002--Charter Impact                                | 12/6/2024  | 26,736.75    |
| ACH                                      | LSSE000--LS Services LLC                               | 12/6/2024  | 500.00       |
| ACH                                      | SAVV000--Savvas Learning Company LLC                   | 12/6/2024  | 8,900.27     |
| ACH                                      | LEGA000--Legacy Business Solutions                     | 12/6/2024  | 2,511.56     |
| ACH                                      | ARRI000--Arriba! Linguistic Services                   | 12/6/2024  | 84.90        |
| ACH                                      | TEAC001--SchoolStatus, LLC                             | 12/6/2024  | 2,900.00     |
| ACH                                      | MAXI002--Amergis Healthcare Staffing Inc               | 12/6/2024  | 9,312.50     |
| ACH                                      | UNIV003--UC Regents                                    | 12/6/2024  | 5,600.00     |
| ACH                                      | EILE001--Eileen Brown                                  | 12/6/2024  | 334.92       |
| ACH                                      | TANG000--Tangram Insurance Services, Inc               | 12/6/2024  | 8,329.00     |
| ACH                                      | LEGA001--LegalShield                                   | 12/6/2024  | 37.90        |
| ACH                                      | IMAG001--Imagine Learning LLC                          | 12/6/2024  | 1,500.00     |
| ACH                                      | CSMC000--CSMC  | 12/6/2024  | 2,460.94     |
| ACH                                      | LANG001--Language Line Services, Inc.                  | 12/6/2024  | 2,172.86     |
| ACH                                      | SUPE701--Superior Vision Services, Inc.                | 12/6/2024  | 2,014.22     |
| ACH                                      | READ000--ReadyRefresh                                  | 12/6/2024  | 1,358.49     |
| ACH                                      | KIMB002--Kimberly H. Prohaska                          | 12/6/2024  | 2,150.00     |
| ACH                                      | KRYS000--Krystle Khalid                                | 12/6/2024  | 394.22       |
| ACH                                      | LITT001--Littleseed Education Consulting               | 12/6/2024  | 16,400.00    |
| ACH                                      | ATT6301--AT&T 831-001-3036 301                         | 12/6/2024  | 88.86        |
| ACH                                      | SCCOE000--Santa Clara County Office of Education       | 12/9/2024  | 3,431.11     |
| ACH                                      | SJUSD000--San Jose Unified School District             | 12/9/2024  | 7,489.66     |
| ACH                                      | NAVI001--Navia Benefit (ACH)/Avidia Bank (HSA Account) | 12/10/2024 | 3,902.88     |
| ACH                                      | INOV000--Inova   | 12/12/2024 | 243,645.94   |
| ACH                                      | STEP008--The Stepping Stones Group                     | 12/13/2024 | 25,104.50    |
| ACH                                      | SERV000--Service Rent-A-Car Inc.                       | 12/13/2024 | 1,693.80     |
| ACH                                      | PHOE000--Phoenix Transportation                        | 12/13/2024 | 22,140.00    |
| ACH                                      | HOPS000--HopSkipDrive, Inc.                            | 12/13/2024 | 5,096.36     |
| ACH                                      | SAVV000--Savvas Learning Company LLC                   | 12/13/2024 | 53,521.03    |
| ACH                                      | LEGA000--Legacy Business Solutions                     | 12/13/2024 | 5,161.66     |
| ACH                                      | BOYS000--Boys & Girls Clubs of Silicon Valley          | 12/13/2024 | 52,674.32    |
| ACH                                      | ARRI000--Arriba! Linguistic Services                   | 12/13/2024 | 474.15       |
| ACH                                      | NOBH000--Nob Hill Catering, Inc.                       | 12/13/2024 | 69,768.50    |
| ACH                                      | POIN000--The Point Collective, Inc.                    | 12/13/2024 | 2,287.51     |

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For the period ended December 31, 2024

| Check Number | Vendor Name                                       | Check Date | Check Amount |
|--------------|---|------------|--------------|
| ACH          | SUPE701--Superior Vision Services, Inc.           | 12/13/2024 | 982.20       |
| ACH          | YOUN001--Young, Minney & Corr, LLP                | 12/13/2024 | 24,849.69    |
| ACH          | LITT001--Littleseed Education Consulting          | 12/13/2024 | 2,800.00     |
| ACH          | NAVI003--Navia Benefit Solutions                  | 12/13/2024 | 707.35       |
| ACH          | SHCS000--SHC Services Inc                         | 12/13/2024 | 22,109.00    |
| ACH          | GOTO000--GoTo Communications Inc.                 | 12/13/2024 | 1,507.11     |
| ACH          | CIGN000--CHLIC-CHICAGO                            | 12/13/2024 | 7,535.18     |
| ACH          | EDTH000--Edtheory Staffing Services               | 12/13/2024 | 22,400.00    |
| ACH          | DISC000--Discovery Education Inc.                 | 12/13/2024 | 760.21       |
| ACH          | HART001--The Hartford                             | 12/13/2024 | 2,469.17     |
| ACH          | EDTE000--EdTec Inc                                | 12/13/2024 | 1,232.50     |
| ACH          | BRIG002--BrightBee Inc.                           | 12/13/2024 | 4,145.00     |
| ACH          | REA2000--Reac2h Athletics, LLC                    | 12/13/2024 | 7,052.00     |
| ACH          | CHAR002--Charter Impact                           | 12/13/2024 | 345.19       |
| ACH          | MARI013--Marisa Yoshioka                          | 12/13/2024 | 446.91       |
| ACH          | MAXI002--Amergis Healthcare Staffing Inc          | 12/13/2024 | 26,823.50    |
| ACH          | SUTT000--Sutter Health Plus                       | 12/13/2024 | 28,699.40    |
| ACH          | SWIN000--Swing Education, Inc                     | 12/13/2024 | 72,817.00    |
| ACH          | PERF001--Perfective Maintenance LLC               | 12/13/2024 | 65,331.30    |
| ACH          | READ000--ReadyRefresh                             | 12/13/2024 | 450.95       |
| ACH          | EMHS000--EMH Sports USA, Inc.                     | 12/20/2024 | 2,730.00     |
| ACH          | STEP008--The Stepping Stones Group                | 12/20/2024 | 24,624.00    |
| ACH          | NICK001--Nickell Fire Protection, Inc.            | 12/20/2024 | 110.00       |
| ACH          | SYMB000--Symbal Inc                               | 12/20/2024 | 38,656.00    |
| ACH          | QUA4302--Quadiant Finance USA, Inc.               | 12/20/2024 | 1,098.24     |
| ACH          | SANJ024--DBH San Jose LLC DBA San Jose Giants     | 12/20/2024 | 7,000.00     |
| ACH          | HEAL000--Healthier Kids Foundation                | 12/20/2024 | 4,455.00     |
| ACH          | SERV000--Service Rent-A-Car Inc.                  | 12/20/2024 | 1,760.14     |
| ACH          | SHCS000--SHC Services Inc                         | 12/20/2024 | 4,000.00     |
| ACH          | BACK001--Backupify, Inc.                          | 12/20/2024 | 1,100.00     |
| ACH          | CSDC000--Charter Schools Development Center       | 12/20/2024 | 3,812.00     |
| ACH          | MCGR000--McGraw Hill LLC                          | 12/20/2024 | 1,520.67     |
| ACH          | CIGN000--CHLIC-CHICAGO                            | 12/20/2024 | 7,815.06     |
| ACH          | LYNN000--Lynnette Hawkins                         | 12/20/2024 | 65.16        |
| ACH          | PESC000--Pescadero High School                    | 12/20/2024 | 350.00       |
| ACH          | EDTE000--EdTec Inc                                | 12/20/2024 | 1,520.00     |
| ACH          | BRIG002--BrightBee Inc.                           | 12/20/2024 | 285.00       |
| ACH          | MOSS000--Moss Adams                               | 12/20/2024 | 31,878.00    |
| ACH          | OCCU000--Occuscreen, LLC                          | 12/20/2024 | 1,305.18     |
| ACH          | SONI001--Sonitrol                                 | 12/20/2024 | 2,706.00     |
| ACH          | SCCOE001--Santa Clara County Office of Education  | 12/20/2024 | 12,622.00    |
| ACH          | CHAT000--Sharlyn Schweitzerhof                    | 12/20/2024 | 12,125.00    |
| ACH          | STAR000--Star Elevator, Inc.                      | 12/20/2024 | 615.48       |
| ACH          | SANJ021--SJPAL                                    | 12/20/2024 | 1,800.00     |
| ACH          | BOYS000--Boys & Girls Clubs of Silicon Valley     | 12/20/2024 | 89,136.42    |
| ACH          | RAMI000--Alonso Ramirez-Ortiz                     | 12/20/2024 | 232.95       |
| ACH          | STLR000--Ryland Strategic Business Consulting     | 12/20/2024 | 8,556.25     |
| ACH          | SKAL000--Skalable Technologies Corp               | 12/20/2024 | 3,480.00     |
| ACH          | ARRI000--Arriba! Linguistic Services              | 12/20/2024 | 2,648.70     |
| ACH          | QUAD002--Quadiant, Inc.                           | 12/20/2024 | 1,640.63     |
| ACH          | NOBH000--Nob Hill Catering, Inc.                  | 12/20/2024 | 28,429.00    |
| ACH          | MAXI002--Amergis Healthcare Staffing Inc          | 12/20/2024 | 10,405.00    |
| ACH          | TANG000--Tangram Insurance Services, Inc          | 12/20/2024 | 8,329.00     |
| ACH          | SWIN000--Swing Education, Inc                     | 12/20/2024 | 4,788.00     |
| ACH          | LEGA001--LegalShield                              | 12/20/2024 | 37.90        |
| ACH          | QUA0562--Quadiant Finance USA, Inc.               | 12/20/2024 | 300.00       |
| ACH          | ATT1742--AT&T Mobility                            | 12/20/2024 | 19.32        |
| ACH          | LANG001--Language Line Services, Inc.             | 12/20/2024 | 2,537.73     |
| ACH          | SCCD000--SCC DTAC                                 | 12/20/2024 | 159.18       |
| ACH          | N2YL000--n2y LLC                                  | 12/20/2024 | 1,431.44     |
| ACH          | PERF001--Perfective Maintenance LLC               | 12/20/2024 | 25,068.88    |
| ACH          | PROJ000--Project Lead The Way, Inc.               | 12/20/2024 | 5,400.00     |
| ACH          | SANT008--Santa Clara County Vector Control Distr. | 12/20/2024 | 506.29       |
| ACH          | YOUN001--Young, Minney & Corr, LLP                | 12/20/2024 | 39,649.12    |
| ACH          | KIMB002--Kimberly H. Prohaska                     | 12/20/2024 | 900.00       |

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Check Register

For the period ended December 31, 2024

| Check Number | Vendor Name  | Check Date | Check Amount |
|--------------|--|------------|--------------|
| ACH          | CALI001--California Interpreters Network               | 12/20/2024 | 500.00       |
| ACH          | IRON000--Iron Mountain                                 | 12/20/2024 | 3,145.66     |
| ACH          | GOGU000--Liminex, Inc.                                 | 12/20/2024 | 7,160.40     |
| ACH          | SCCOE000--Santa Clara County Office of Education       | 12/24/2024 | 52,843.40    |
| ACH          | SJUSD000--San Jose Unified School District             | 12/24/2024 | 86,646.96    |
| ACH          | NAVI001--Navia Benefit (ACH)/Avidia Bank (HSA Account) | 12/26/2024 | 3,902.88     |
| ACH          | LEGA001--LegalShield                                   | 12/26/2024 | 75.80        |
| ACH          | INOV000--Inova   | 12/27/2024 | 87,350.98    |
| ACH          | INOV000--Inova   | 12/27/2024 | 305,200.86   |
| ACH          | HERI000--Heritage Acct#7787 - Bank Rec Use             | 12/31/2024 | 1.60         |
| ACH          | HERI000--Heritage Acct#7787 - Bank Rec Use             | 12/31/2024 | 40.00        |
| ACH          | HERI000--Heritage Acct#7787 - Bank Rec Use             | 12/31/2024 | 75.00        |
| ACH          | NAVI000--Navia Benefit Solutions                       | 12/31/2024 | 5.00         |

Total Disbursements Issued in December \$ 2,084,419.73

**DCP Foundation**

**Check Register**

For the period ended December 31, 2024

| Check Number                                   | Vendor Name                     | Check Date | Check Amount               |
|--|---------------------------------|------------|----------------------------|
| <i>9051-105-Fac1 x7837 - Heritage Bank</i>     |                                 |            |                            |
| 30013  | SANJ8859--San Jose Water        | 12/10/2024 | \$ 160.02                  |
| 30014  | PGE003--PG&E                    | 12/17/2024 | 4,955.77                   |
| 30015  | REPU002--Republic Services #915 | 12/18/2024 | 1,528.39                   |
|  |                                 |            | <hr/>                      |
|  |                                 |            | \$ 6,644.18                |
| <br><i>9052-105-Fac2 x7845 - Heritage Bank</i> |                                 |            |                            |
| 40024  | REPU003--Republic Services #915 | 12/10/2024 | \$ 3,782.33                |
| 40025  | SANJ6952--San Jose Water        | 12/10/2024 | 203.67                     |
| 40026  | SANJ3089--San Jose Water        | 12/10/2024 | 203.67                     |
| 40027  | PGE002--PG&E                    | 12/17/2024 | 14,856.88                  |
|  |                                 |            | <hr/>                      |
|  |                                 |            | \$ 19,046.55               |
| <b>Total Disbursements Issued in December</b>  |                                 |            | <b>\$ <u>25,690.73</u></b> |

| Area      | Due Date                      | Description   | Completed By  | Board Must Approve | Signature Required | Additional Information  |
|-----------|-------------------------------|---|---|--------------------|--------------------|---|
| DATA TEAM | Set by Authorizer (by Jan 17) | <b>Principal Apportionment P-1</b> - The First Principal attendance period, designated P-1, is the attendance count for all full school months during the period from July 1 through the last school month that ends on or before December 31 of the FY, and is used by the CDE to compute the P-1 Apportionment. Attendance data collected within the P-1 reporting date range must be uploaded into the state's Principal Apportionment Data Collection portal.   | D.C.P.  | No                 | Yes                | <a href="https://www.cde.ca.gov/fg/sf/pa/">https://www.cde.ca.gov/fg/sf/pa/</a>   |
| FINANCE   | Jan-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 D.C.P. 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   | Jan-15                        | <b>Consolidated Application (ConApp) reporting</b> - Winter - The ConApp is used by the CDE to distribute categorical funds from various state and federal programs to county offices, school districts, and direct-funded charter schools throughout California. The winter release is submitted in January of each year and contains the LEA's entitlements for each funded program.  | Charter Impact                                      | No                 | No                 | <a href="https://www.cde.ca.gov/fg/aa/co/cars.asp">https://www.cde.ca.gov/fg/aa/co/cars.asp</a>   |
| FINANCE   | Jan-15                        | <b>Mid-Year Expenditure Report due to SELPA</b> - Interim financial reporting for actuals through December 31 are due to El Dorado Charter SELPA.   | Charter Impact                                      | No                 | No                 | <a href="http://charterselpa.org/fiscal/">http://charterselpa.org/fiscal/</a>   |
| FINANCE   | Jan-15                        | <b>SELPA ADA/Enrollment report #2</b> - Interim financial reporting due to El Dorado Charter SELPA.   | Charter Impact                                      | No                 | No                 | <a href="http://charterselpa.org/fiscal/">http://charterselpa.org/fiscal/</a>   |
| DATA      | Jan-24                        | <b>CALPADS - Fall 1 Amendment deadline</b> - Final opportunity to review and correct your certified CALPADS - Fall 1 student data. Students' program eligibility information associated with lunch, special education, homeless, English language learner, school enrollment and graduation statuses will be submitted to the CDE. This data will be used to in CDE's CA Dashboard calculations and determine access to funding such as student meal reimbursements and unduplicated count factors.   | Charter Impact submits with data provided by D.C.P. | No                 | No                 | <a href="https://www.cde.ca.gov/ds/sp/c/rptcalendar.asp">https://www.cde.ca.gov/ds/sp/c/rptcalendar.asp</a>                                   |
| Finance   | Jan-31                        | <b>Literacy Coaches and Reading Specialist (LCRS) Annual Report (extended from 9/30)</b> - Report of expenses in the Prior Fiscal Year.   | Charter Impact                                      | No                 | No                 | <a href="#">Literacy Coaches and Reading Specialists 2022-27 - Professional Learning (CA Dept of Education)</a>                               |
| FINANCE   | Jan-31                        | <b>ASES - 2nd 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/ew/asesupdates.asp">https://www.cde.ca.gov/ls/ew/asesupdates.asp</a>                                       |
| FINANCE   | Jan-31                        | <b>CTEIG Expenditure Report</b> - The California Career Technical Education Incentive Grant (CTEIG) is a state education, economic, and workforce development initiative with the goal of providing pupils in kindergarten through grades twelve, inclusive, with the knowledge and skills necessary to transition to employment and postsecondary education.<br><b>Expenditure reports are due January 31st for multi-year grant - initial reports for prior year grant (2023/24), final reports for two years prior (2022/23).</b>  | D.C.P. with Charter Impact support                  | No                 | No                 | <a href="https://www.cde.ca.gov/ci/ct/ig/ctteigtimeline.asp">https://www.cde.ca.gov/ci/ct/ig/ctteigtimeline.asp</a>                           |
| FINANCE   | Jan-31                        | <b>Federal Cash Management - Period 3</b> - The Title I, Part A; Title I, Part D, Subpart 2; Title II, Part A; Title III EL; Title III Immigrant; and Title IV, Part A 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   | Board meeting before Feb 28   | <b>2024-25 LCAP Midyear Update</b> - present a report on the annual update to the LCAP and the Budget Overview for Parents on or before February 28 of each year at a regularly scheduled meeting of the governing board of the LEA.<br><br>The governing board is not required to adopt the mid-year update, however it must be presented to the governing board as part of a non-consent item. The report must include both of the following:<br>All available mid-year outcome data related to metrics identified in the current year's LCAP.<br>All available mid-year expenditure and implementation data on all actions identified in the current year's LCAP.<br>There is no required template for the mid-year update | D.C.P. with Charter Impact support                  | No                 | No                 | <a href="https://www.cde.ca.gov/re/lc/">https://www.cde.ca.gov/re/lc/</a>   |
| DATA      | Feb-01                        | <b>School Accountability Report Card</b> - All public schools in California are required to prepare an annual SARC (2023/24). SARCs are intended to provide the public with important information about each public school and to communicate a school's progress in achieving its goals. EC Section 35256 requires LEA governing boards to approve SARCs for publications.   | D.C.P.  | Yes                | No                 | <a href="https://www.cde.ca.gov/ta/ta/sa/">https://www.cde.ca.gov/ta/ta/sa/</a>   |
| FINANCE   | Feb-07                        | <b>Application for 2025-26 California Community Schools Partnership Program: Implementation Grant</b> - CCSPP Implementation Grant (Cohort 4) funds are to be used to support the establishment of new community schools and/or the expansion or continuation of existing community schools. A community school is a "whole-child" school improvement strategy where the local educational agency and school(s) work closely with teachers, students, and families. Community schools partner with community agencies and local government to align community resources to improve student outcomes.  | D.C.P. with Charter Impact support                  | No                 | Yes                | <a href="https://www.cde.ca.gov/fg/fo/profile.asp?id=6348&amp;recID=6359">https://www.cde.ca.gov/fg/fo/profile.asp?id=6348&amp;recID=6359</a> |
| FINANCE   | Feb-15                        | <b>Board of Equalization Property Tax Exemption</b> - Property used exclusively for public schools, community colleges, state colleges, and state universities is exempt from property taxation (article XIII, section 3, subd. (d), Revenue and Taxation Code section 202, subd. (a)(3)). The property is exempt from taxation on the basis of its exclusive use for public school purposes. If the property is not owned by the public school, the owner of the property is required to file a claim for the Lessor's Exemption. If the owner of the property does not claim the exemption, the public school may file the Public School Exemption claim.   | Charter Impact                                      | No                 | Yes                | <a href="https://www.boe.ca.gov/proptaxes/lessor_exemption.htm">https://www.boe.ca.gov/proptaxes/lessor_exemption.htm</a>                     |
| FINANCE   | Feb-20                        | <b>Certification of the First Principal Apportionment</b> - The Principal Apportionment includes funding for the Local Control Funding Formula, the primary source of an LEA's general purpose funding; Special Education (AB 602); and funding for several other programs. The First Principal Apportionment (P-1), certified by February 20, is based on the first period data that LEAs report to CDE in November through January. P-1 supersedes the Advance Apportionment calculations and establishes each LEA's monthly state aid payment for February through May.  | FYI   | No                 | No                 | <a href="https://www.cde.ca.gov/fg/aa/pa/">https://www.cde.ca.gov/fg/aa/pa/</a>   |
| FINANCE   | Feb-28                        | <b>Comprehensive Support and Improvement (CSI) Expenditure Reporting - 2023 Report 3</b> - Actual expenditures for each performance period within the grant period shall be reported to the California Department of Education (CDE) as part of regular grant management and administration.  | Charter Impact with D.C.P. support                  | No                 | No                 | <a href="https://www.cde.ca.gov/sp/sw/t1/csilagrntprnt.asp">https://www.cde.ca.gov/sp/sw/t1/csilagrntprnt.asp</a>                             |
| DATA      | Feb-28                        | <b>CALPADS - Fall 2 deadline</b> - Please be mindful that Level-2 certification within CALPADS means that these data have been reviewed and approved by your superintendent or IRC administrator. Failure to properly review and amend these data in CALPADS within the allotted amendment window will result in the improper certification of official Fall 2 data within CALPADS, which can impact a number of things, including LCFF funding, student course enrollments, staff assignments and English learner education services. Students' course enrollments, teacher course assignments, staff job assignments, FTE count and English Learner education services are reported datasets.                               | Charter Impact submits with data provided by D.C.P. | No                 | No                 | <a href="https://www.cde.ca.gov/ds/sp/c/rptcalendar.asp">https://www.cde.ca.gov/ds/sp/c/rptcalendar.asp</a>                                   |
| FINANCE   | Set by Authorizer (by Mar 15) | <b>2nd Interim Financial Report</b> - Local educational agencies (LEAs) are required to file two reports during a fiscal year (interim reports) on the status of the LEA's financial health. The first interim report is due December 15 for the period ending October 31. The second is due March 15 for the period ending January 31  | Charter Impact                                      | Yes                | Yes                | <a href="https://www.cde.ca.gov/fg/ir/irinterimstatus.asp">https://www.cde.ca.gov/fg/ir/irinterimstatus.asp</a>                               |
| FINANCE   | Mar-01                        | <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.  | D.C.P. 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>                                   |

|         |                                      |  |                                    |     |    |   |
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| FINANCE | Mar-01                               | <b>Every Student Succeeds Act Per-Pupil Expenditure Application</b> -The Elementary and Secondary Education Act of 1965 (ESEA), as reauthorized by the Every Student Succeeds Act (ESSA), requires state educational agencies (SEAs) and their local educational agencies (LEAs) to prepare and publish annual report cards that contain specified data elements, including LEA and school-level per-pupil expenditures (PPE).   | Charter Impact                     | No  | No | <a href="https://www3.cde.ca.gov/essars">https://www3.cde.ca.gov/essars</a>   |
| DATA    | Mar-07                               | <b>CRDC - 2023-24 Submission Window (Dec 9, 2024 - Mar 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.   | D.C.P.                             | No  | No | <a href="https://crdc.communities.ed.gov/#program">https://crdc.communities.ed.gov/#program</a>   |
| FINANCE | Mar-28                               | <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="http://charterelga.org/fiscal/">http://charterelga.org/fiscal/</a>   |
| 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.   | D.C.P. with Charter Impact support | Yes | No | <a href="https://leginfo.legislature.ca.gov/faces/codes_displaySection.xhtml?sectionNum=41020.&amp;lawCode=EDC">https://leginfo.legislature.ca.gov/faces/codes_displaySection.xhtml?sectionNum=41020.&amp;lawCode=EDC</a> |