



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 January 31, 2025 -
2nd Interim

FY25 Forecast Highlights

- ❑ Beginning fund balances now reflect the audit totals by site. There is a small less than \$1k discrepancy across all entities from the audit. However, the BFB's by site in the financials need to be fully aligned. This should happen by next month.
- ❑ Cash currently projected to end in the negative by \$485.9k on 6/30/25.
- ❑ Cash position **reflects ARHS negative cash of \$443.4k**. Cash includes an \$850k cash contribution from the Foundation that occurred in December and a \$1.1MM transfer of cash from the Foundation in July related to a Prior Year forbearance.
- ❑ The total of cash transferred from the foundation is \$1.95MM within the current fiscal year.
- ❑ There is currently \$757,643.93 cash in the foundation accounts, not including the Bond Reserve account.
- ❑ Aging amounts were brought down under \$16k.
- ❑ A DTO payout was assumed in June. This totals approximately \$370k across all sites.
- ❑ Updated Subsequent Fiscal Years to reflect the close. Added estimated expenses for the close out year-this is ongoing and only represents a preliminary estimate.

FY25 Forecast Highlights



- ❑ Overall projected revenues have increased from December close by \$83.1k primarily due to overall lower ADA.
- ❑ Overall projected Expenses have increased from December close by \$664.1k due to the addition of the DTO payout and some run rates higher than projected (primarily Special Education Services and Transportation costs).

FY24-25 Forecast Highlights as of Jan 31st

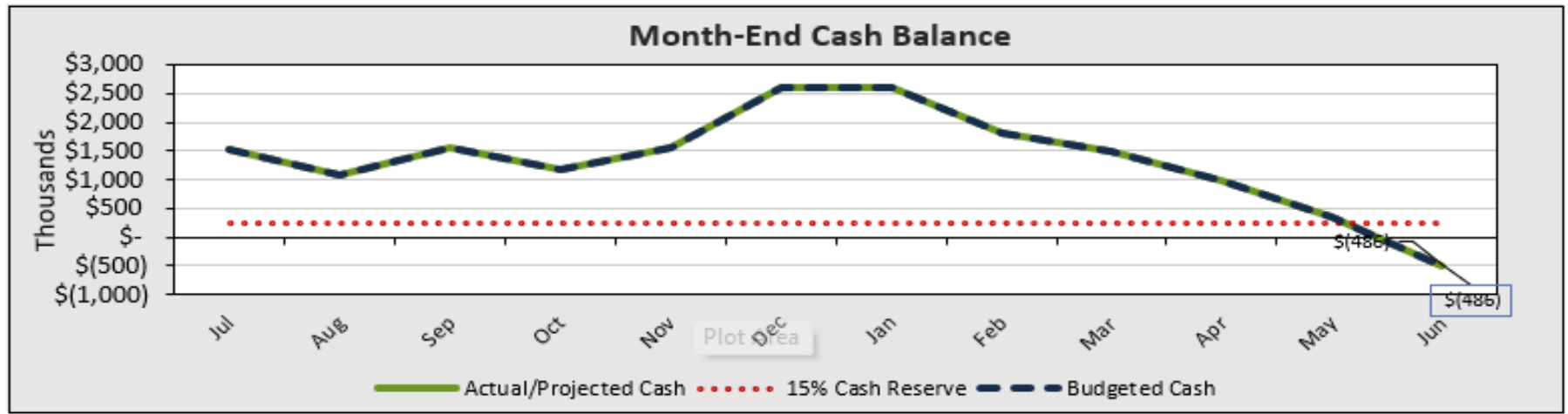


Downtown College Prep Forecasted Summaries as of January 31, 2025

	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>	\$ 3,912,963	\$ (5,460)	\$ 4,347,837	\$ 8,845,263	\$ 17,106,063	\$ 2,408,152	\$ (1,710,606)	\$ 17,798,149
<i>Expenses</i>	5,754,637	162,941	6,014,964	10,359,808	22,129,409	2,461,432	(1,710,606)	\$ 23,043,176
<i>Surplus/Deficit</i>	(1,841,674)	\$ (168,401)	(1,667,127)	(1,514,545)	(5,023,346)	(53,280)		\$ (5,245,027)
<i>Beginning Fund Balance per Final Audit by Site</i>	4,928,731	(247,472)	4,267,289	4,049,109	13,245,129	(4,532,732)	128,137	\$ 8,593,062
<i>Ending Fund Balance</i>	\$ 3,087,057	\$ (415,873)	\$ 2,600,162	\$ 2,534,564	\$ 8,221,783	\$ (4,586,012)		\$ 3,219,898
<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>	\$ 2,371,679	\$ (443,407)	\$ 758,451	\$ 3,454,306	\$ 6,584,436	\$ (6,626,969)		\$ (485,940)
<i>Base Rent Coverage Ratio (1.10x Required)</i>	-0.492	N/A	-0.57	0.32	-0.23			
<i>Avg Daily Cash On Hand (45 req) @ 6/30/25 No FB</i>	150	N/A	46	122	109	N/A		

Organizational Cash Outlook

- Cash is projected to end at -485.9k Org-wide on 6/30.
- Cash on hand as of January 31st Close was \$2.61MM of which \$273.2k is restricted for Scholarships and site-based activity accounts which is a net of **\$2.34MM** 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	194,254	169,815	169,815	169,815	169,815	241,815	199,483	2,408,152
ARMS	180,006	366,286	928,364	(157,604)	719,469	849,724	526,991	139,822	(52,565)	117,019	(551)	118,872	177,131	3,912,963
ARHS (Closed)	2	1	1	(5,467)	1	1	(4)	1	1	1	1	1		(5,460)
ECMS	207,352	286,624	277,624	64,112	69,893	426,406	415,458	249,313	416,368	415,038	289,126	456,168	774,357	4,347,837
EPHS	355,969	437,562	1,035,104	(41,974)	572,719	863,879	615,770	621,399	1,122,365	720,259	865,240	708,840	968,131	8,845,263
Revenue Totals	746,764	1,121,527	2,653,780	(121,400)	1,516,593	2,612,127	1,752,469	1,180,350	1,655,984	1,422,133	1,323,631	1,525,696	2,119,101	19,508,755
Central Office	380,570	234,323	306,892	352,165	232,794	251,259	246,901	171,213	170,223	169,978	169,978	235,352	(460,218)	2,461,432
ARMS	264,112	376,618	638,962	463,492	521,056	509,288	492,639	477,538	475,277	467,487	467,487	523,785	76,895	5,754,637
ARHS (Closed)	50,401	22,065	17,234	12,450	19,053	16,027	25,711	-	-	-	-	-	-	162,941
ECMS	183,236	277,668	779,899	479,470	477,521	431,518	435,738	511,090	515,792	505,704	505,704	562,796	316,246	5,982,383
EPHS	335,616	574,351	1,011,495	918,095	758,953	763,124	699,716	876,388	876,090	869,922	869,922	1,104,999	670,584	10,329,257
Expense Totals	1,213,935	1,485,026	2,754,483	2,225,672	2,009,377	1,971,217	1,900,705	2,036,230	2,037,383	2,013,093	2,013,093	2,426,932	603,507	24,690,650
Net	(467,171)	(363,499)	(100,702)	(2,347,072)	(492,784)	640,910	(148,236)	(855,880)	(381,399)	(590,960)	(689,462)	(901,236)	1,515,594	(5,181,895)
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	163,362	64,995	64,995	59,341	64,995	64,990		
Ending Cash	1,527,210	1,092,088	1,556,039	1,182,547	1,552,854	2,598,553	2,613,679	1,822,795	1,506,391	974,772	350,306	(485,940)		





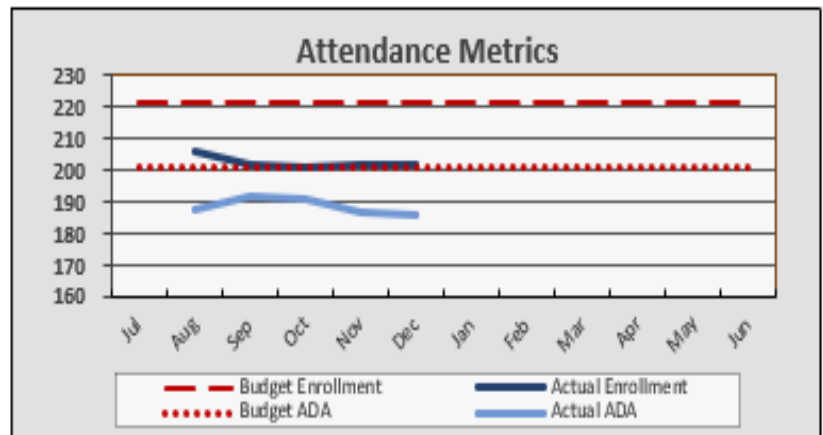
ALUM ROCK MIDDLE SCHOOL

Monthly Financial Presentation – as of Jan 2025 Close



Alum Rock M.S. – Attendance Data and Metrics

Enrollment & Per Pupil Data		
	<u>Forecast</u>	<u>Budget</u>
<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

	Year-to-Date			Annual/Full Year		
	Actual	Budget	Fav/(Unf)	FY24-25 Forecast	FY24-25 Budget	Fav/(Unf)
Revenue						
State Aid-Rev Limit	\$ 2,757,768	\$ 1,520,601	\$ 1,237,167	\$ 2,552,333	\$ 2,758,225	\$ (205,892)
Federal Revenue	274,588	164,952	109,636	402,473	259,480	142,992
Other State Revenue	378,092	476,168	(98,076)	952,453	957,467	(5,014)
Other Local Revenue	2,788	4,083	(1,296)	5,704	7,000	(1,296)
Total Revenue	\$ 3,413,236	\$ 2,165,805	\$ 1,247,431	\$ 3,912,963	\$ 3,982,173	\$ (69,209)

- ❑ **State- Aid Revenue: \$2.55MM (Projected decrease of \$205.9k)**- Mainly due to ADA decrease of 15.45 compared to approved budget.
- ❑ **Federal Revenue: \$402.5k (Projected increase of \$143k)**- Due primarily to Prior Year Title monies not accrued per latest report.
- ❑ **Other State Revenue: \$952.5k (Projected decrease of \$5.0k)**- Due to lower ADA.
- ❑ **Other Local Revenue: \$5.7k (Projected decrease of \$1.3k)** – Based on current run rates.

ALUM ROCK MIDDLE SCHOOL – Expenses

Expenses	Year-to-Date			Annual/Full Year		
	Actual	Budget	Fav/(Unf)	FY24-25 Forecast	FY24-25 Budget	Fav/(Unf)
Certificated Salaries	\$ 836,037	\$ 824,733	\$ (11,304)	\$ 1,584,671	\$ 1,496,386	\$ (88,284)
Classified Salaries	298,986	227,965	(71,021)	512,292	412,779	(99,513)
Benefits	267,487	403,845	136,358	726,026	719,436	(6,590)
Books and Supplies	173,387	141,055	(32,332)	266,521	221,493	(45,028)
Subagreement Services	403,275	209,630	(193,644)	702,114	401,664	(300,450)
Operations	85,223	88,612	3,389	89,129	152,140	63,011
Facilities	714,545	671,768	(42,777)	1,268,217	1,151,602	(116,615)
Professional Services	443,023	312,261	(130,763)	529,889	530,992	1,103
Depreciation	44,203	47,833	3,630	75,778	82,000	6,222
Interest	-	-	-	-	-	-
Total Expenses	\$ 3,266,167	\$ 2,927,703	\$ (338,464)	\$ 5,754,637	\$ 5,168,492	\$ (586,146)

Note: Variance explanation(s) on next slide

ALUM ROCK MIDDLE SCHOOL- Expenses

- ❑ **Certificated Salaries: \$1.58MM- (Projected increase of \$88.3k)**-Primarily due to DTO Payout and some summer costs not originally assumed.
- ❑ **Classified Salaries: \$512.3K- (Projected increase of \$99.5k)**-Primarily due to an added 1.0 required Paraprofessional position and added DTO Payouts.
- ❑ **Benefits: \$726k- (Projected increase of \$6.6k)**- Based on current run rate actuals.
- ❑ **Non-Personnel Expenses: \$2.93MM- (Projected increase of \$391.8k)**- Increase based on current run rates specifically Supplies, Software, Service Agreements, and Maintenance are above projection. These lines will continue to be closely monitored.

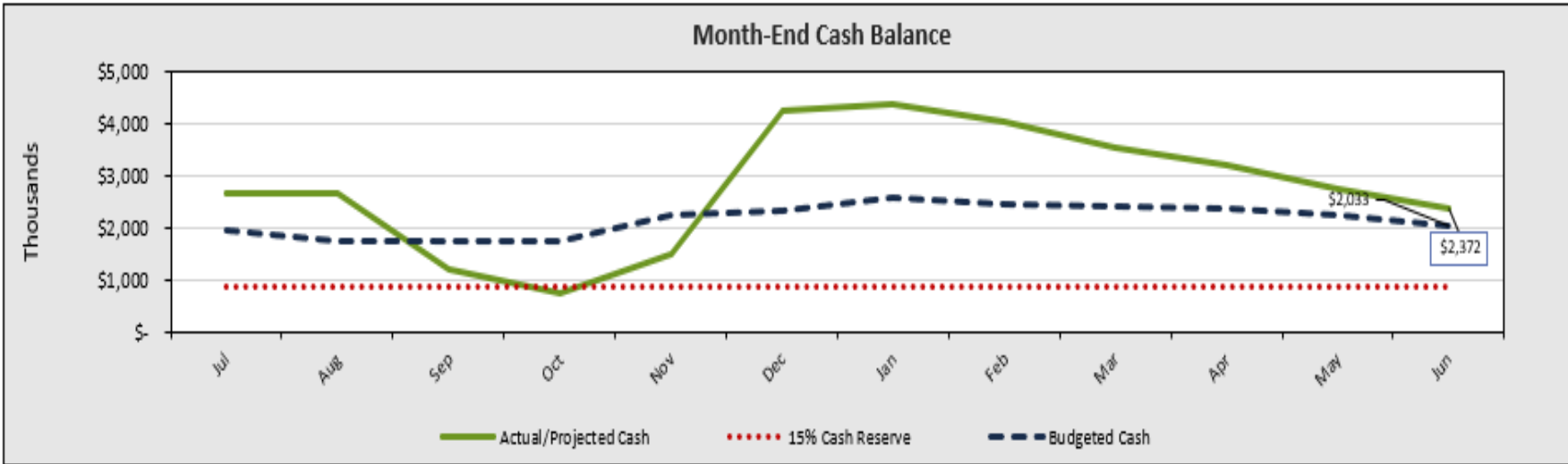
ALUM ROCK MIDDLE SCHOOL – Fund Balance

- Deficit of \$1.84MM forecasted at year-end.
- Net assets projected to end positively at 53.6%.
- Represents \$145.1k additional deficit from prior month primarily due to DTO Payouts added and Contracted Services Increases.

	Year-to-Date			Annual/Full Year		
	Actual	Budget	Fav/(Unf)	FY24-25 Forecast	FY24-25 Budget	Fav/(Unf)
Total Surplus(Deficit)	\$ 147,069	\$ (761,898)	\$ 908,967	\$ (1,841,674)	\$ (1,186,319)	\$ (655,355)
Beginning Fund Balance	<u>6,707,332</u>	<u>6,707,332</u>		<u>4,928,731</u>	<u>6,707,332</u>	
Ending Fund Balance	<u>\$ 6,854,400</u>	<u>\$ 5,945,433</u>		<u>\$ 3,087,057</u>	<u>\$ 5,521,013</u>	
<i>As a % of Annual Expenses</i>	119.1%	115.0%		53.6%	106.8%	

ALUM ROCK MIDDLE SCHOOL- Cash Balance

- ❑ Cash projected at year-end at \$2.37MM which is 150 Days Cash On Hand.
- ❑ Current Cash Ended at \$4.36MM on January 31st. This increase in December was due to a true-up of intercompany payables with the Central Office.





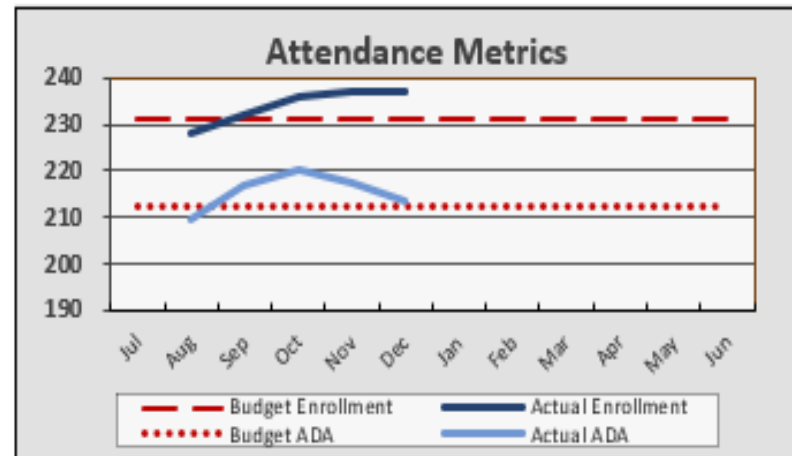
EL CAMINO MIDDLE SCHOOL

Monthly Financial Presentation – as of Jan 2025 Close



EL CAMINO MIDDLE SCHOOL – Attendance Data and Metrics

<i>Enrollment & Per Pupil Data</i>		
	<u>Forecast</u>	<u>Budget</u>
<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 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	\$ 1,342,195	\$ 1,306,465	\$ 35,730
Federal Revenue	90,998	241,732	(150,735)
Other State Revenue	308,235	495,411	(187,176)
Other Local Revenue	6,039	17,901	(11,862)
Total Revenue	\$ 1,747,467	\$ 2,061,510	\$ (314,043)

	Annual/Full Year		
	FY24-25 Forecast	FY24-25 Budget	Fav/(Unf)
State Aid-Rev Limit	\$ 2,594,363	\$ 2,584,980	\$ 9,383
Federal Revenue	390,373	375,448	14,925
Other State Revenue	1,344,275	1,023,535	320,740
Other Local Revenue	18,826	30,688	(11,862)
Total Revenue	\$ 4,347,837	\$ 4,014,651	\$ 333,186

- ❑ **State- Aid Revenue: \$2.59MM (Projected increase of \$9.4k)**- mainly due to ADA increase of 0.81 compared to approved budget.
- ❑ **Federal Revenue: \$390.4k (Projected increase of \$14.9k)**- primarily due to slightly higher ADA.
- ❑ **Other State Revenue: \$1.34MM (Projected increase of \$320.7k)**- due to slightly higher ADA & recognition of \$270k in ELOP Prior Year Carry-over.
- ❑ **Other Local Revenue: \$18.8k (Projected decrease of \$11.9k)** – 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	\$ 654,134	\$ 701,651	\$ 47,517	\$ 1,278,443	\$ 1,258,611	\$ (19,832)
Classified Salaries	281,676	173,896	(107,780)	525,315	308,602	(216,713)
Benefits	230,848	296,184	65,336	603,840	524,644	(79,196)
Books and Supplies	104,179	189,875	85,696	270,794	305,301	34,507
Subagreement Services	809,805	229,748	(580,057)	1,281,865	440,303	(841,562)
Operations	73,374	131,565	58,191	107,572	225,760	118,188
Facilities	671,868	734,644	62,775	1,298,702	1,259,389	(39,313)
Professional Services	241,644	344,702	103,059	596,830	599,983	3,153
Depreciation	30,103	37,923	7,819	51,603	65,010	13,407
Interest	-	-	-	-	-	-
Total Expenses	\$ 3,097,632	\$ 2,840,188	\$ (257,444)	\$ 6,014,964	\$ 4,987,603	\$ (1,027,361)

Note: Variance explanation(s) on next slide

EL CAMINO MIDDLE SCHOOL- Expenses

- ❑ **Certificated Salaries: \$1.28MM- (Projected increase of \$19.8k)**-Primarily due to adding DTO payouts and an increase of 1.50 FTE offset by an unfilled position now contracted.
- ❑ **Classified Salaries: \$523.3K- (Projected increase of \$216.7k)**-Due to adding 5.0 FTE's due to legal SpEd requirements as well as added DTO payouts.
- ❑ **Benefits: \$603.8k- (Projected increase of \$79.2k)**- Primarily based on increased positions.
- ❑ **Non-Personnel Expenses: \$3.61MM- (Projected increase of \$711.6k)**- 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

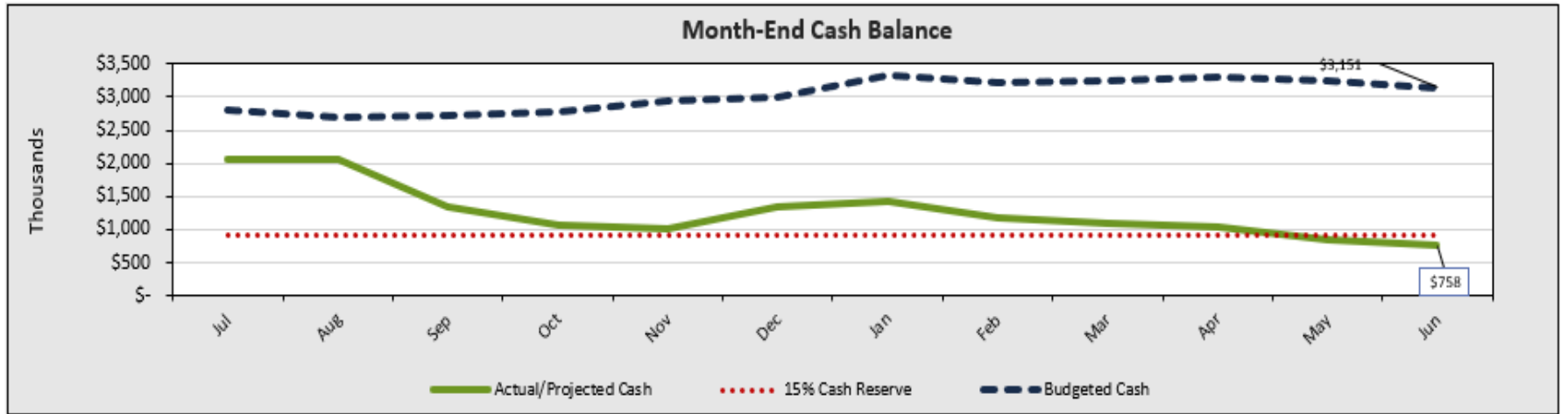
- Deficit of \$1.67MM forecasted at year-end.
- Net assets projected to end positively at 43.2%.
- Deficit increased \$150.5k from Prior month primarily due to adding DTO costs and some Contracted Services increases.

	Year-to-Date		
	Actual	Budget	Fav/(Unf)
Total Surplus(Deficit)	\$ (1,350,165)	\$ (778,678)	\$ (571,487)
Beginning Fund Balance	<u>5,982,307</u>	<u>5,982,307</u>	
Ending Fund Balance	<u>\$ 4,632,142</u>	<u>\$ 5,203,629</u>	
<i>As a % of Annual Expenses</i>	77.0%	104.3%	

	Annual/Full Year		
	FY24-25 Forecast	FY24-25 Budget	Fav/(Unf)
Total Surplus(Deficit)	\$ (1,667,127)	\$ (972,952)	\$ 1,360,548
Beginning Fund Balance	<u>4,267,289</u>	<u>5,982,307</u>	
Ending Fund Balance	<u>\$ 2,600,162</u>	<u>\$ 5,009,355</u>	
<i>As a % of Annual Expenses</i>	43.2%	100.4%	

EL CAMINO MIDDLE SCHOOL- Cash Balance

- ❑ Cash projected at year-end is \$758.5k which is 46 Days Cash on Hand.
- ❑ Current Cash Ended at \$1.42MM on January 31st.





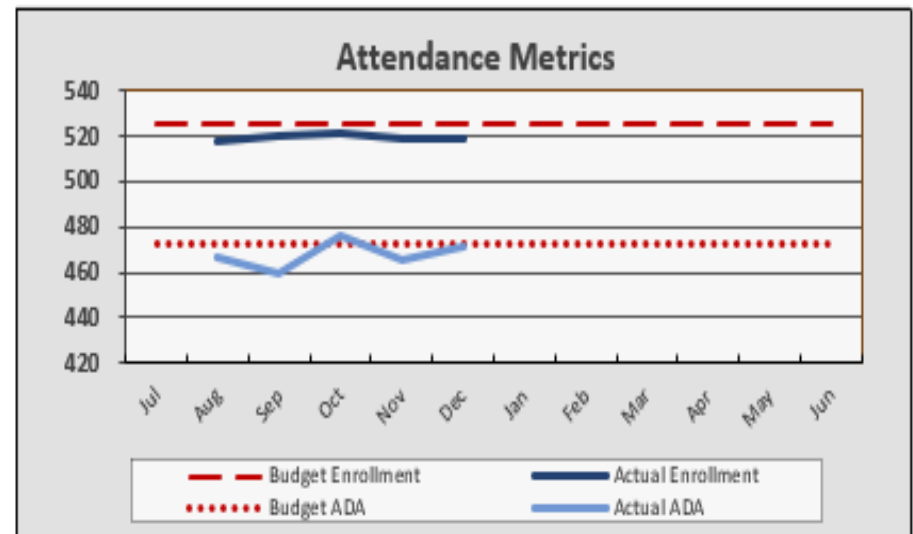
EL PRIMERO HIGH SCHOOL

Monthly Financial Presentation – as of Jan 2025 Close



EL PRIMERO HIGH SCHOOL – Attendance Data and Metrics

Enrollment & Per Pupil Data		
	<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 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)
Revenue						
State Aid-Rev Limit	\$ 3,077,891	\$ 3,004,769	\$ 73,122	\$ 6,898,980	\$ 6,916,694	\$ (17,714)
Federal Revenue	202,069	336,277	(134,207)	573,658	585,796	(12,138)
Other State Revenue	545,284	599,005	(53,721)	1,313,863	1,327,996	(14,133)
Other Local Revenue	13,785	62,967	(49,181)	58,762	107,943	(49,181)
Total Revenue	\$ 3,839,030	\$ 4,003,017	\$ (163,988)	\$ 8,845,263	\$ 8,938,429	\$ (93,166)

- ❑ **State- Aid Revenue: \$6.9MM (Projected decrease of \$17.7k)**- mainly due to ADA decrease of 1.17 compared to approved budget.
- ❑ **Federal Revenue: \$573.7k (Projected decrease of \$12.1k)**- 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: \$1.31MM (Projected decrease of \$14.1k)**- Primarily due to lower ADA.
- ❑ **Other Local Revenue: \$58.8k (Decrease of \$49.2k)** – 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)
Expenses						
Certificated Salaries	\$ 1,764,237	\$ 1,990,179	\$ 225,942	\$ 3,435,443	\$ 3,597,936	\$ 162,494
Classified Salaries	510,299	512,977	2,677	933,484	917,808	(15,676)
Benefits	505,941	902,342	396,401	1,455,292	1,603,836	148,545
Books and Supplies	295,976	298,035	2,058	544,334	483,293	(61,042)
Subagreement Services	527,160	226,178	(300,982)	998,079	414,660	(583,419)
Operations	171,296	145,057	(26,239)	188,332	249,639	61,307
Facilities	726,690	838,758	112,068	1,495,178	1,437,871	(57,307)
Professional Services	565,111	742,895	177,783	1,266,479	1,322,177	55,697
Depreciation	25,192	25,865	674	43,187	44,341	1,154
Interest	-	-	-	-	-	-
Total Expenses	\$ 5,091,902	\$ 5,682,285	\$ 590,383	\$ 10,359,808	\$ 10,071,560	\$ (288,248)

Note: Variance explanation(s) on next slide

EL PRIMERO HIGH SCHOOL- Expenses

- ❑ **Certificated Salaries: \$3.44MM- (Projected savings of \$162.5k)**-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 as well as added DTO Payouts.
- ❑ **Classified Salaries: \$933.5K- (Projected increase of \$15.7k)**-Primarily due to added DTO payouts.
- ❑ **Benefits: \$1.46MM- (Projected savings of \$148.5k)**- Savings based primarily on reduction of positions.
- ❑ **Non-Personnel Expenses: \$4.54MM- (Projected increase of \$583.6k)**- 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.

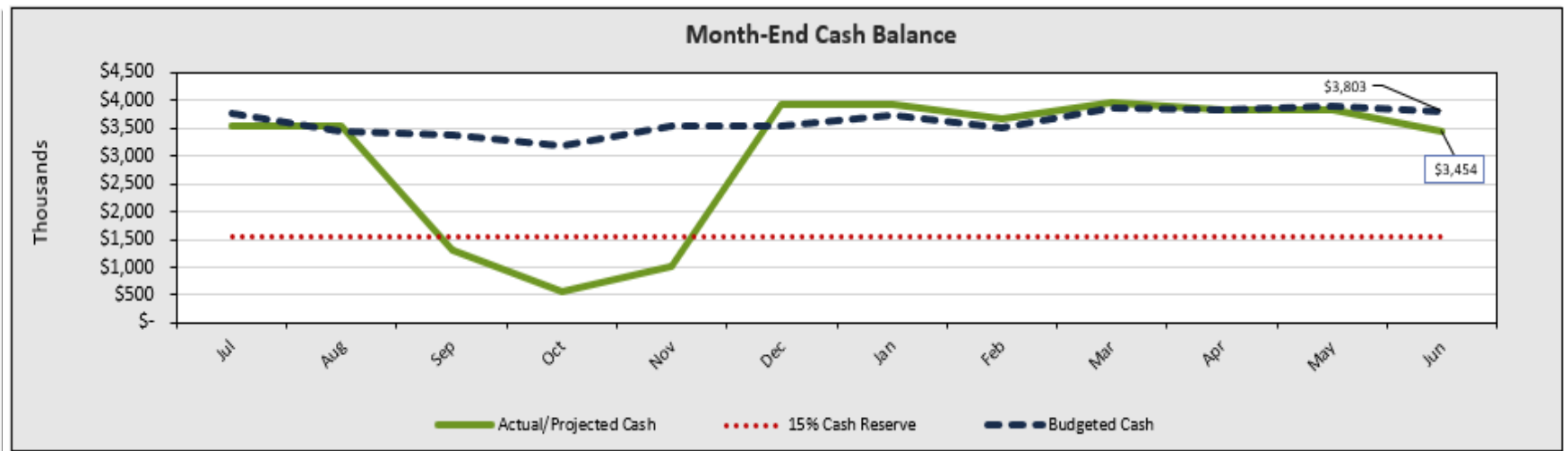
EL PRIMERO HIGH SCHOOL – Fund Balance

- Deficit of \$1.51MM forecasted at year-end.
- Net assets projected to end positively at 24.5%.
- Deficit increase of \$167.3k from prior month primarily due to DTO payouts.

	Year-to-Date			Annual/Full Year		
	Actual	Budget	Fav/(Unf)	FY24-25 Forecast	FY24-25 Budget	Fav/(Unf)
Total Surplus(Deficit)	\$ (1,252,872)	\$ (1,679,268)	\$ 426,395	\$ (1,514,545)	\$ (1,133,131)	\$ (381,414)
Beginning Fund Balance	<u>6,396,492</u>	<u>6,396,492</u>		<u>4,049,109</u>	<u>6,396,492</u>	
Ending Fund Balance	<u>\$ 5,143,619</u>	<u>\$ 4,717,224</u>		<u>\$ 2,534,564</u>	<u>\$ 5,263,361</u>	
<i>As a % of Annual Expenses</i>	49.6%	46.8%		24.5%	52.3%	

EL PRIMERO HIGH SCHOOL- Cash Balance

- ❑ Cash projected at year-end \$3.45MM which is 122 days cash on hand.
- ❑ Current Cash Ended at \$3.91MM on January 31st. The increase from November to December was due to a true-up of intercompany payables from the Central Office.







D.C.P. CENTRAL OFFICE

Monthly Financial Presentation – as of Jan 2025 Close

D.C.P CENTRAL OFFICE – Revenue

	Year-to-Date			Annual/Full Year		
	Actual	Budget	Fav/(Unf)	FY24-25 Forecast	FY24-25 Budget	Fav/(Unf)
Revenue						
Other Local Revenue	1,287,593 	1,207,946	79,647	2,408,142	2,070,765	337,377
Total Revenue	\$ 1,287,593	\$ 1,207,946	\$ 79,647	\$ 2,408,152 	\$ 2,070,765	\$ 337,377

- ❑ **Other Local Revenue: \$2.41MM (Projected increase of \$337.4k)** – Due to increased prior year revenue recognition partially offset by reduction of Sobrato rent matching grant.

D.C.P. CENTRAL OFFICE – Expenses



Expenses	Year-to-Date			Annual/Full Year		
	Actual	Budget	Fav/(Unf)	FY24-25 Forecast	FY24-25 Budget	Fav/(Unf)
Certificated Salaries	\$ 370,894	\$ 92,410	\$ (278,484)	\$ 481,495	\$ 158,040	\$ (323,456)
Classified Salaries	492,349	578,368	86,019	698,922	949,145	250,222
Benefits	785,654	302,309	(483,346)	471,094	503,211	32,117
Books and Supplies	37,864	45,681	7,817	57,279	65,096	7,817
Subagreement Services	-	-	-	-	-	-
Operations	687	15,996	15,309	12,751	28,060	15,309
Facilities	6,020	32,987	26,967	10,735	56,549	45,814
Professional Services	311,437	363,125	51,689	729,056	622,383	(106,673)
Depreciation	-	140	140	100	240	140
Interest	-	-	-	-	-	-
Total Expenses	\$ 2,004,904	\$ 1,431,015	\$ (573,889)	\$ 2,461,432	\$ 2,382,723	\$ (78,708)

Note: Variance explanation(s) on next slide



D.C.P. CENTRAL OFFICE – Expenses



- **Certificated Salaries: \$481.5k (Projected increase of \$323.5k)**- Primarily due to a reclass of positions from Classified with slightly higher overall salary and one position at a higher FTE than originally budgeted. Also added DTO Payouts.
- **Classified Salaries: \$698.9k (Projected savings of \$250.2k)**- Primarily due to re-class of a position to Certificated as well as the movement of .66 FTE to Consulting Expenses due to position filled with consultant offset by DTO Expenses added.
- **Benefits: \$471.1k (Projected savings of \$32.1k)**– Benefits actuals running lower than projected- expenses need to be re-classed to the sites.
- **Non-Personnel Expenses: \$809.9k (Projected increase of \$37.6k)**- Increases are based on current run rates and include added consulting to replace a .67 FTE partially offset by reduction of rent expense.



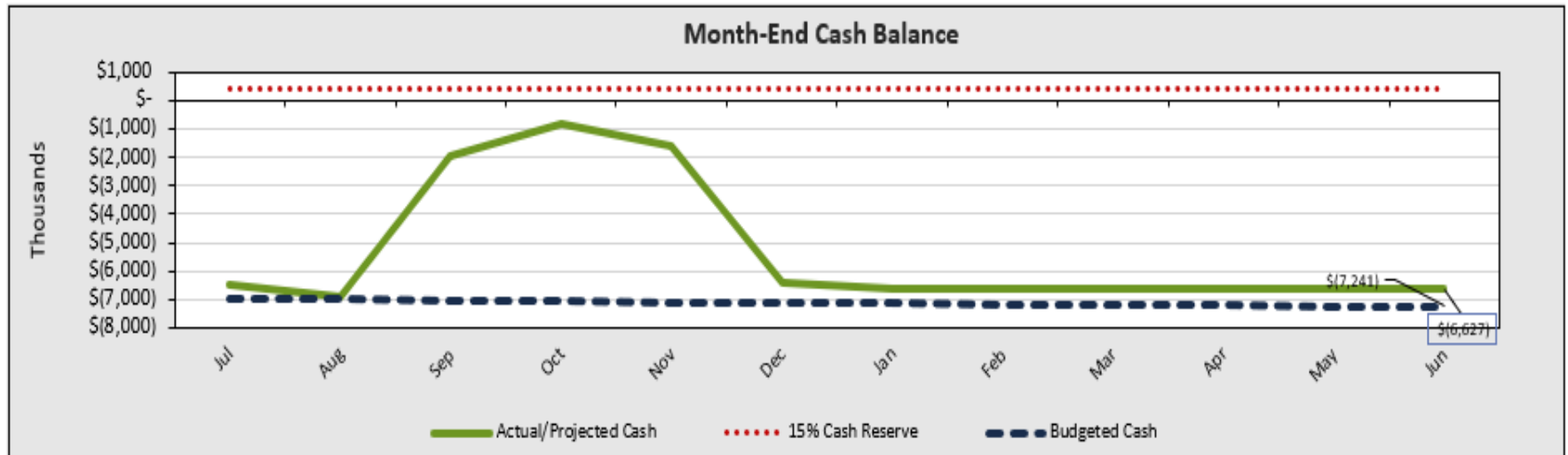
D.C.P. CENTRAL OFFICE – Fund Balance

- Deficit of \$53.3K forecasted at year-end.
- Net assets projected to end negatively at -186.3%.
- This is a positive change of \$50.3k over prior month.

	<i>Year-to-Date</i>			<i>Annual/Full Year</i>		
	Actual	Budget	Fav/(Unf)	FY24-25 Forecast	FY24-25 Budget	Fav/(Unf)
Total Surplus(Deficit)	\$ (717,311)	\$ (223,069)	\$ (494,242)	\$ (53,280)	\$ (311,958)	\$ 258,669
Beginning Fund Balance	<u>(7,009,414)</u>	<u>(7,009,414)</u>		<u>(4,532,732)</u>	<u>(7,009,414)</u>	
Ending Fund Balance	<u>\$ (7,726,725)</u>	<u>\$ (7,232,483)</u>		<u>\$ (4,586,012)</u>	<u>\$ (7,321,372)</u>	
<i>As a % of Annual Expenses</i>	-313.9%	-303.5%		-186.3%	-307.3%	

D.C.P. CENTRAL OFFICE- Cash Balance

- ❑ Current Cash Ended at -\$6.63MM on January 31st. There was a significant change from November to December due to true-up of intercompany payables.
- ❑ Cash projected at Year end of -\$6.63MM.



Questions & Discussion

Appendix follows, including:

- Monthly Cash Flow / Forecasts 24/25
- Multi-Year Projections
- 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 02/20/25

Actuals Through: 1/31/2025

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.)
ADA = 201.11																
Revenues																
State Aid - Revenue Limit																
8011 LCFF State Aid	172,149	172,149	309,868	309,868	309,868	309,868	309,868	16,296	(99,939)	(99,939)	(99,939)	(99,939)	(135,393)	1,374,787	1,482,687	(107,900)
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	-	88,663	90,564	109,947	54,973	54,973	54,973	54,973	885,886	959,606	(73,720)
	172,149	318,120	509,193	163,897	686,686	509,192	398,531	106,860	(96,980)	(44,965)	(44,965)	(44,965)	(80,420)	2,552,333	2,758,225	(205,892)
Federal Revenue																
8181 Special Education - Entitlement	-	-	-	-	-	-	-	2,776	4,272	4,272	4,272	4,272	4,272	24,136	26,144	(2,009)
8220 Federal Child Nutrition	-	-	-	15,762	9,319	15,799	-	9,404	9,404	9,404	9,404	9,404	18,809	106,711	106,990	(280)
8290 Title I, Part A - Basic Low Income	-	46,430	-	36,547	-	-	99,672	-	-	20,841	-	-	-	203,490	103,818	99,672
8291 Title II, Part A - Teacher Quality	634	-	-	4,670	-	-	1,763	-	-	-	-	-	-	7,067	11,105	(4,038)
8293 Title III - Limited English	5,402	-	-	7,855	-	-	4,852	-	-	-	-	11,423	-	29,532	11,423	18,109
8296 Other Federal Revenue	85	-	-	8,999	-	-	16,799	-	-	5,654	-	-	-	31,537	-	31,537
	6,121	46,430	-	73,833	9,319	15,799	123,086	12,180	13,676	40,172	13,676	25,100	23,081	402,473	259,480	142,992
Other State Revenue																
8311 State Special Education	-	-	-	-	-	-	-	18,472	28,429	28,429	28,429	28,429	28,429	160,616	173,982	(13,366)
8520 Child Nutrition	-	-	-	14,802	5,326	8,476	-	890	890	890	890	890	1,780	34,835	10,127	24,708
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	-	-	4,866	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	5,374	835	835	108,712	835	108,835	199,394	440,791	441,563	(773)
	1,736	1,736	419,171	(398,121)	23,464	324,733	5,374	20,198	30,154	121,229	30,154	138,154	234,470	952,453	957,467	(5,014)
Other Local Revenue																
8690 Other Local Revenue	-	-	-	-	2,788	-	-	-	-	-	-	-	-	2,788	-	2,788
8980 Contributions, Unrestricted	-	-	-	-	-	-	-	583	583	583	583	583	583	2,917	7,000	(4,083)
	-	-	-	2,788	-	-	-	583	583	583	583	583	-	5,704	7,000	(1,296)
Total Revenue	180,006	366,286	928,364	(157,604)	719,469	849,724	526,991	139,822	(52,565)	117,019	(551)	118,872	177,131	3,912,963	3,982,173	(69,209)
Expenses																
Certificated Salaries																
1100 Teachers' Salaries	55,864	91,644	93,159	102,267	104,439	115,657	100,428	108,437	108,437	108,437	108,437	158,138	-	1,255,345	1,198,021	(57,324)
1175 Teachers' Extra Duty/Stipends	-	-	-	-	-	-	-	2,009	2,009	2,009	2,009	2,009	-	10,045	22,100	12,055
1200 Pupil Support Salaries	-	-	-	-	-	-	-	6,955	6,955	6,955	6,955	7,608	13,910	49,336	76,500	27,164
1300 Administrators' Salaries	24,882	24,512	24,612	24,612	24,612	24,687	24,662	16,930	16,930	16,930	16,930	29,646	-	269,945	199,765	(70,179)
	80,746	116,156	117,771	126,879	129,051	140,344	125,090	134,331	134,331	134,331	134,331	197,401	13,910	1,584,671	1,496,386	(88,284)
Classified Salaries																
2100 Instructional Salaries	5,505	17,857	20,551	17,504	23,286	18,008	16,124	18,791	18,791	18,791	18,791	20,931	-	214,932	165,665	(49,268)
2200 Support Salaries	3,722	13,555	12,348	12,622	11,284	11,784	11,022	5,340	5,340	5,340	5,340	5,758	-	103,452	58,736	(44,716)
2300 Classified Administrators'	6,189	6,189	6,389	6,389	7,589	6,389	6,389	9,003	9,003	9,003	9,003	12,545	-	94,079	105,226	11,147
2400 Clerical and Office Staff Salaries	7,554	9,016	8,094	9,010	8,350	7,990	8,280	7,559	7,559	7,559	7,559	11,297	-	99,829	83,153	(16,676)
	22,970	46,617	47,381	45,524	50,508	44,171	41,814	40,694	40,694	40,694	40,694	50,532	-	512,292	412,779	(99,513)
Benefits																
3101 STRS	7,153	22,186	22,494	23,942	24,208	26,216	23,892	24,228	24,228	24,228	24,228	35,603	-	282,606	285,810	3,204
3202 PERS	6,163	12,385	12,613	11,866	12,767	11,535	10,950	9,751	9,751	9,751	9,751	12,109	-	129,394	111,657	(17,737)
3301 OASDI	1,408	2,850	2,898	2,783	3,092	2,699	2,524	2,235	2,235	2,235	2,235	2,775	-	29,969	25,592	(4,376)
3311 Medicare	1,003	2,319	2,354	2,431	2,561	2,633	2,364	2,360	2,360	2,360	2,360	3,343	-	28,449	27,683	(766)
3401 Health and Welfare	(557)	(863)	(858)	(1,232)	(970)	(969)	(2,083)	19,117	19,117	19,117	19,117	19,117	133,819	221,872	223,200	1,328
3501 State Unemployment	-	357	126	-	20	8	4,054	3,851	1,926	963	963	963	-	13,230	18,766	5,535
3601 Workers' Compensation	-	2,048	-	-	3,487	786	-	2,279	2,279	2,279	2,279	3,228	-	18,665	26,728	8,064
3901 Other Benefits	-	-	-	1,789	54	-	-	-	-	-	-	-	-	1,843	-	(1,843)
	15,171	41,282	39,627	41,578	45,219	42,908	41,702	63,821	61,895	60,933	60,933	77,138	133,819	726,026	719,436	(6,590)

Alum Rock Middle School

Monthly Cash Flow/Forecast FY24-25

Revised 02/20/25

Actuals Through: 1/31/2025

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.)
Books and Supplies																
4100 Textbooks and Core Curricula	-	-	-	1,682	-	494	-	-	-	-	-	-	-	2,176	23,000	20,824
4200 Books and Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,000	5,000
4302 School Supplies	-	53,361	154	2,673	4	233	1,693	1,492	1,492	1,492	1,492	1,492	-	65,577	19,400	(46,177)
4305 Software	32,301	6,793	4	(2,518)	-	138	1,643	3,137	3,137	3,137	3,137	3,137	-	54,046	37,644	(16,402)
4310 Office Expense	-	965	767	3,544	315	46	16	670	670	670	670	670	-	9,005	8,042	(964)
4311 Business Meals	-	-	-	-	-	-	94	17	17	17	17	17	-	177	200	23
4400 Noncapitalized Equipment	-	-	-	194	-	-	-	2,218	-	-	-	-	-	2,412	11,090	8,678
4700 Food Services	2,645	-	17,635	15,042	11,844	10,788	10,836	12,868	12,868	12,868	12,868	12,868	-	133,128	117,117	(16,011)
	34,946	61,120	18,560	20,617	12,162	11,699	14,283	20,401	18,183	18,183	18,183	18,183	-	266,521	221,493	(45,028)
Subagreement Services																
5102 Special Education	-	-	6,407	41,694	35,483	22,128	45,939	26,687	26,687	26,687	26,687	26,687	-	285,087	193,560	(91,527)
5103 Substitute Teacher	-	3,710	13,300	2,030	9,940	1,050	700	3,182	3,182	3,182	3,182	3,182	-	46,639	-	(46,639)
5105 Security	-	934	50	-	994	-	143	-	-	-	-	-	-	2,121	-	(2,121)
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	83,244	66,331	66,331	66,331	66,331	33,515	-	702,114	401,664	(300,450)
Operations and Housekeeping																
5201 Auto and Travel	-	413	2,213	29	2,343	1,863	173	227	227	227	227	227	-	8,171	2,500	(5,671)
5300 Dues & Memberships	-	-	-	-	-	804	-	167	167	167	167	167	-	1,639	2,004	365
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)	70,835	70,835
5900 Communications	(1,972)	(1,734)	5,166	904	2	1,507	378	495	495	495	495	495	(789)	5,936	5,936	0
5901 Postage and Shipping	500	-	-	-	-	-	-	50	50	50	50	50	-	750	500	(250)
	10,898	2,884	29,205	34,988	2,524	4,175	551	939	939	939	939	939	(789)	89,129	152,140	63,011
Facilities, Repairs and Other Leases																
5601 Rent	87,137	87,137	87,137	87,137	87,137	96,271	96,271	96,271	96,271	96,271	96,271	96,271	45,671	1,155,252	1,097,652	(57,600)
5603 Equipment Leases	528	1,764	870	(454)	659	-	526	1,127	1,127	1,127	1,127	1,127	-	9,527	13,524	3,997
5610 Repairs and Maintenance	-	3,990	38,266	9,652	10,720	12,879	6,921	4,202	4,202	4,202	4,202	4,202	-	103,438	40,426	(63,012)
	87,665	92,890	126,272	96,334	98,516	109,150	103,718	101,600	101,600	101,600	101,600	101,600	45,671	1,268,217	1,151,602	(116,615)
Professional/Consulting Services																
5802 Audit & Taxes	-	-	-	-	6,586	-	-	-	7,607	-	-	-	-	14,193	14,193	-
5803 Legal	2,731	2,766	-	5,692	4,907	2,916	2,016	2,500	2,500	2,500	2,500	2,500	-	33,528	30,000	(3,528)
5804 Professional Development	-	-	-	4,911	-	560	-	810	810	810	810	810	-	9,521	8,100	(1,421)
5805 General Consulting	2,595	505	-	499	6,897	2,328	4,180	2,027	2,027	2,027	2,027	2,027	-	27,139	20,271	(6,868)
5806 Special Activities/Field Trips	-	-	-	(118)	3,526	-	125	2,667	-	-	-	-	-	6,199	8,700	2,501
5809 Other taxes and fees	77	1,438	-	3,226	298	110	121	480	480	480	480	480	-	7,670	5,200	(2,470)
5810 Payroll Service Fee	-	-	-	-	-	-	-	411	411	411	411	411	-	2,057	4,937	2,880
5811 Management Fee	-	-	147,466	(15,760)	71,668	84,972	52,699	32,608	32,608	32,608	32,608	32,608	(112,789)	391,296	398,217	6,921
5812 District Oversight Fee	-	-	13,684	12,622	-	-	16,782	1,603	(1,455)	(674)	(674)	(674)	(2,928)	38,285	41,373	3,088
	5,402	4,709	161,150	11,071	93,882	90,886	75,923	43,106	44,989	38,162	38,162	38,162	(115,716)	529,889	530,992	1,103
Depreciation																
6900 Depreciation Expense	6,315	6,315	6,315	6,315	6,315	6,315	6,315	6,315	6,315	6,315	6,315	6,315	-	75,778	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	-	75,778	82,000	6,222
Interest																
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenses	264,112	376,618	638,962	463,492	521,056	509,288	492,639	477,538	475,277	467,487	467,487	523,785	76,895	5,754,637	5,168,492	(586,146)
Monthly Surplus (Deficit)	(84,106)	(10,332)	289,402	(621,095)	198,413	340,435	34,352	(337,716)	(527,843)	(350,468)	(468,039)	(404,913)	100,236	(1,841,674)	(1,186,319)	(655,355)

Alum Rock Middle School

Monthly Cash Flow/Forecast FY24-25

Revised 02/20/25

Actuals Through: 1/31/2025

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	34,352	(337,716)	(527,843)	(350,468)	(468,039)	(404,913)	100,236	(1,841,674)		
Cash flows from operating activities																
Depreciation/Amortization	6,315	6,315	6,315	6,315	6,315	6,315	6,315	6,315	6,315	6,315	6,315	6,315	-	75,778		14,160
Public Funding Receivables	-	-	-	438,371	440,897	-	5,326	-	-	-	-	-	(177,131)	707,462		637,211
Grants and Contributions Rec.	-	-	-	(492)	-	(4,293)	-	-	-	-	-	-	-	(4,785)		
Due To/From Related Parties	47,585	(33,611)	(1,842,885)	(330,558)	71,668	2,518,194	38,964	-	-	-	-	-	-	469,358		
Prepaid Expenses	15,368	-	-	-	-	-	-	-	-	-	-	-	-	15,368		
Other Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Accounts Payable	28,328	38,634	29,427	29,874	18,014	(130,866)	1,637	-	-	-	-	-	76,895	91,942		
Accrued Expenses	(24,836)	(12,351)	-	-	-	-	-	-	-	-	-	-	-	(37,187)		
Other Liabilities	-	-	-	-	-	-	-	14,761	14,761	14,761	14,761	14,761	-	73,806		
Deferred Revenue	11,346	11,346	20,424	20,424	20,424	22,710	47,208	-	-	(5,654)	-	-	125,611	273,839		
Cash flows from investing activities																
Purchases of Prop. And Equip.	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Notes Receivable	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Cash flows from financing activities																
Proceeds from Factoring	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Payments on Factoring	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Proceeds(Payments) on Debt	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Total Change in Cash	(0)	0	(1,497,318)	(457,162)	755,731	2,752,495	133,801	(316,640)	(506,767)	(335,047)	(446,962)	(383,837)				
Cash, Beginning of Month	2,673,384	2,673,384	2,673,384	1,176,066	718,904	1,474,635	4,227,130	4,360,932	4,044,292	3,537,525	3,202,479	2,755,516				
Cash, End of Month	2,673,384	2,673,384	1,176,066	718,904	1,474,635	4,227,130	4,360,932	4,044,292	3,537,525	3,202,479	2,755,516	2,371,679				

El Camino Middle School

Monthly Cash Flow/Forecast FY24-25

Revised 02/20/25

Actuals Through: 1/31/2025

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.)
ADA = 212.52																
Revenues																
State Aid - Revenue Limit																
8011 LCFF State Aid	66,028	66,028	(61,102)	33,610	33,610	33,610	33,610	33,248	24,796	24,796	24,796	24,796	24,796	362,623	361,732	891
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	356,816	178,408	298,533	149,266	149,266	149,266	149,266	2,189,056	2,180,744	8,312
	200,650	199,834	217,377	77,414	33,610	222,884	390,426	211,656	333,995	174,062	174,062	174,062	184,329	2,594,363	2,584,980	9,383
Federal Revenue																
8181 Special Education - Entitlement	-	-	-	-	-	-	-	2,543	5,038	5,038	5,038	5,038	5,038	27,733	27,628	105
8220 Federal Child Nutrition	-	-	-	20,256	9,136	15,924	-	13,406	13,406	13,406	13,406	13,406	26,813	139,161	140,648	(1,487)
8290 Title I, Part A - Basic Low Income	-	41,144	-	(41,144)	-	-	23,406	-	40,770	-	-	40,770	58,134	163,079	163,079	-
8291 Title II, Part A - Teacher Quality	-	-	-	-	-	-	-	-	-	-	-	-	11,565	11,565	11,565	-
8293 Title III - Limited English	4,911	-	-	(4,911)	-	-	-	-	-	-	-	18,578	-	18,578	18,578	-
8296 Other Federal Revenue	74	-	3,638	(74)	-	338	-	-	-	2,990	-	-	4,993	11,958	13,950	(1,992)
8299 Prior Year Federal Revenue	-	-	47,263	(28,964)	-	-	-	-	-	-	-	-	-	18,299	-	18,299
	4,985	41,144	50,901	(54,837)	9,136	16,262	23,406	15,949	59,214	21,434	18,444	77,792	106,542	390,373	375,448	14,925
Other State Revenue																
8311 State Special Education	-	15,952	9,346	16,824	16,824	16,824	-	16,921	18,373	18,373	18,373	18,373	18,373	184,554	183,853	701
8520 Child Nutrition	-	-	-	9,387	4,338	7,499	-	1,269	1,269	1,269	1,269	1,269	2,538	30,107	13,313	16,794
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	-	-	25,771	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	1,625	960	960	183,814	960	182,115	363,344	742,084	471,458	270,627
	1,716	45,645	9,345	35,498	27,147	187,259	1,625	19,150	20,601	216,985	94,062	201,756	483,486	1,344,275	1,023,535	320,740
Other Local Revenue																
8660 Interest Revenue	1	1	1	1	0	1	1	-	-	-	-	-	-	4	-	4
8690 Other Local Revenue	-	-	-	-	6,036	-	-	-	-	-	-	-	-	6,036	-	6,036
8980 Contributions, Unrestricted	-	-	-	-	-	-	-	417	417	417	417	417	-	2,083	5,000	(2,917)
8990 Contributions, Restricted	-	-	-	6,036	(6,036)	-	-	2,141	2,141	2,141	2,141	2,141	-	10,703	25,688	(14,985)
	1	1	1	6,036	0	1	1	2,557	2,557	2,557	2,557	2,557	-	18,826	30,688	(11,862)
Total Revenue	207,352	286,624	277,624	64,112	69,893	426,406	415,458	249,313	416,368	415,038	289,126	456,168	774,357	4,347,837	4,014,651	333,186

El Camino Middle School

Monthly Cash Flow/Forecast FY24-25

Revised 02/20/25

Actuals Through: 1/31/2025

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.)
Expenses																	
Certificated Salaries																	
1100	Teachers' Salaries	15,474	64,112	64,856	67,221	71,578	70,857	61,396	67,840	67,840	67,840	67,840	76,808	-	763,663	839,285	75,622
1170	Teachers' Substitute Hours	-	7,511	6,227	6,310	6,866	8,866	6,866	6,227	6,227	6,227	6,227	6,966	-	74,518	-	(74,518)
1175	Teachers' Extra Duty/Stipends	-	-	-	-	-	-	-	2,009	2,009	2,009	2,009	2,009	12,055	22,100	22,100	-
1200	Pupil Support Salaries	199	4,227	4,227	4,227	4,227	4,227	4,227	11,182	11,182	11,182	11,182	12,112	12,750	95,152	91,500	(3,652)
1300	Administrators' Salaries	19,482	25,350	25,120	25,120	25,120	25,120	25,120	25,794	25,794	25,794	25,794	49,403	-	323,010	305,726	(17,284)
		35,155	101,201	100,430	102,878	107,791	109,071	97,609	113,052	113,052	113,052	113,052	147,298	24,805	1,278,443	1,258,611	(19,832)
Classified Salaries																	
2100	Instructional Salaries	4,175	20,387	30,863	27,085	30,115	22,334	20,645	26,018	26,018	26,018	26,018	28,420	-	288,097	130,066	(158,031)
2200	Support Salaries	1,955	10,552	7,844	7,409	10,052	10,391	9,957	10,921	10,921	10,921	10,921	12,394	(12,750)	101,488	34,719	(66,769)
2300	Classified Administrators'	2,001	2,001	3,010	2,338	2,338	2,338	2,338	3,902	3,902	3,902	3,902	6,626	-	38,599	45,308	6,709
2400	Clerical and Office Staff Salaries	9,961	10,270	5,578	5,675	6,058	6,732	7,274	8,209	8,209	8,209	8,209	12,746	-	97,131	98,510	1,378
		18,092	43,210	47,295	42,507	48,563	41,795	40,214	49,051	49,051	49,051	49,051	60,187	(12,750)	525,315	308,602	(216,713)
Benefits																	
3101	STRS	5,482	20,811	19,923	19,646	20,484	19,580	18,500	21,496	21,496	21,496	21,496	28,007	-	238,417	240,395	1,978
3202	PERS	3,276	7,530	11,713	11,327	12,995	11,065	10,809	13,937	13,937	13,937	13,937	17,101	-	141,566	83,477	(58,089)
3301	OASDI	1,137	2,427	2,275	2,613	3,027	2,568	2,460	3,194	3,194	3,194	3,194	3,920	-	33,204	19,133	(14,071)
3311	Medicare	669	2,075	2,088	2,076	2,245	2,158	1,962	2,377	2,377	2,377	2,377	3,043	-	25,825	22,725	(3,101)
3401	Health and Welfare	(154)	(300)	(880)	(1,055)	(1,054)	(936)	(1,546)	11,900	11,900	11,900	11,900	11,900	77,350	130,925	121,800	(9,125)
3501	State Unemployment	9	1,358	748	279	56	-	3,392	3,525	1,762	881	881	881	-	13,772	15,173	1,401
3601	Workers' Compensation	-	1,603	-	-	4,350	615	-	2,296	2,296	2,296	2,296	2,938	-	18,688	21,941	3,253
3901	Other Benefits	-	-	-	1,400	42	-	-	-	-	-	-	-	-	1,442	-	(1,442)
		10,419	35,503	35,867	36,286	42,145	35,051	35,578	58,725	56,963	56,082	56,082	67,791	77,350	603,840	524,644	(79,196)
Books and Supplies																	
4100	Textbooks and Core Curricula	-	-	-	1,181	843	336	-	-	-	-	-	-	-	2,361	30,900	28,539
4302	School Supplies	-	2,720	-	850	-	-	2,752	4,461	4,461	4,461	4,461	4,461	-	28,626	53,533	24,907
4305	Software	27,651	8,243	1,261	531	1,431	2,387	1,643	4,608	4,608	4,608	4,608	4,608	-	66,186	55,292	(10,894)
4310	Office Expense	2,309	189	658	402	39	225	431	20	20	20	20	20	-	4,353	240	(4,113)
4400	Noncapitalized Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	11,375	11,375
4700	Food Services	1,059	-	-	21,729	9,439	8,504	7,368	15,388	15,388	15,388	15,388	15,388	44,231	169,268	153,961	(15,307)
		31,018	11,152	1,918	24,693	11,753	11,452	12,193	24,477	24,477	24,477	24,477	24,477	44,231	270,794	305,301	34,507

El Camino Middle School

Monthly Cash Flow/Forecast FY24-25

Revised 02/20/25

Actuals Through: 1/31/2025

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.)
Subagreement Services																
5102 Special Education	-	-	22,482	28,345	58,236	41,557	52,952	41,738	41,738	41,738	41,738	41,738	-	412,262	211,120	(201,142)
5103 Substitute Teacher	-	1,400	466	51,157	7,840	1,685	4,375	-	-	-	-	-	-	66,923	-	(66,923)
5105 Security	-	-	-	1,353	-	-	-	-	-	-	-	-	-	1,353	-	(1,353)
5106 Other Educational Consultants	-	-	323,260	52,674	52,674	52,674	56,674	52,674	52,674	52,674	52,674	52,674	-	801,328	229,183	(572,145)
	-	1,400	346,208	133,530	118,750	95,916	114,002	94,412	94,412	94,412	94,412	94,412	-	1,281,865	440,303	(841,562)
Operations and Housekeeping																
5201 Auto and Travel	-	-	-	1,241	-	-	-	227	227	227	227	227	-	2,377	2,500	123
5300 Dues & Memberships	-	-	-	-	-	920	-	169	169	169	169	169	-	1,766	2,031	265
5400 Insurance	6,731	4,587	22,107	35,535	187	-	-	5,118	5,118	5,118	5,118	5,118	-	94,737	61,416	(33,321)
5501 Utilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	43,858	43,858
5502 Janitorial Services	-	-	-	-	-	-	-	0	0	0	0	0	-	0	100,134	100,134
5900 Communications	9	(12,024)	13,532	(134)	12	54	378	1,285	1,285	1,285	1,285	1,285	-	8,252	15,421	7,169
5901 Postage and Shipping	-	56	-	184	-	-	-	40	40	40	40	40	-	440	400	(40)
	6,740	(7,381)	35,638	36,826	199	974	378	6,840	6,840	6,840	6,840	6,840	-	107,572	225,760	118,188
Facilities, Repairs and Other Leases																
5601 Rent	71,578	71,578	128,307	67,775	101,820	66,331	78,642	98,303	98,303	98,303	98,303	98,303	102,088	1,179,634	1,179,634	-
5603 Equipment Leases	323	1,366	-	463	745	-	-	2,052	2,052	2,052	2,052	2,052	-	13,157	24,624	11,467
5610 Repairs and Maintenance	32,532	7,808	458	11,710	20,670	9,607	154	4,594	4,594	4,594	4,594	4,594	-	105,911	55,131	(50,780)
	104,434	80,752	128,765	79,949	123,235	75,938	78,796	104,949	104,949	104,949	104,949	104,949	102,088	1,298,702	1,259,389	(39,313)
Professional/Consulting Services																
5802 Audit & Taxes	-	-	-	-	6,586	-	-	-	7,607	-	-	-	-	14,193	14,193	-
5803 Legal	-	2,766	-	4,456	4,907	2,916	2,016	2,500	2,500	2,500	2,500	2,500	-	29,562	30,000	438
5804 Professional Development	-	-	-	2,499	-	560	-	290	290	290	290	290	-	4,509	2,900	(1,609)
5805 General Consulting	2,595	516	-	2,182	2,373	4,855	4,601	11,444	11,444	11,444	11,444	11,444	-	74,343	114,443	40,100
5806 Special Activities/Field Trips	-	-	-	-	-	3,526	125	2,367	-	-	-	-	-	6,018	7,100	1,082
5809 Other taxes and fees	3,114	1,754	-	525	290	98	16	-	-	-	-	-	-	5,797	-	(5,797)
5810 Payroll Service Fee	-	-	-	-	-	-	-	336	336	336	336	336	-	1,680	4,032	2,352
5811 Management Fee	-	-	77,160	6,411	6,385	42,641	41,546	36,232	36,232	36,232	36,232	36,232	79,481	434,784	401,465	(33,319)
5812 District Oversight Fee	(50)	2,182	2,182	2,182	-	2,182	4,365	2,117	3,340	1,741	1,741	1,741	2,221	25,944	25,850	(94)
	5,658	7,530	79,478	18,501	20,786	57,022	52,669	55,286	61,750	52,543	52,543	52,543	80,522	596,830	599,983	3,153
Depreciation																
6900 Depreciation Expense	4,300	4,300	4,300	4,300	4,300	4,300	4,300	4,300	4,300	4,300	4,300	4,300	-	51,603	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
Interest																
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenses	215,817	277,668	779,899	479,470	477,521	431,518	435,738	511,090	515,792	505,704	505,704	562,796	316,246	6,014,964	4,987,603	(1,027,361)
Monthly Surplus (Deficit)	(8,465)	8,956	(502,276)	(415,358)	(407,628)	(5,112)	(20,281)	(261,777)	(99,424)	(90,666)	(216,578)	(106,628)	458,111	(1,667,127)	(972,952)	(694,175)

El Camino Middle School

Monthly Cash Flow/Forecast FY24-25

Revised 02/20/25

Actuals Through: **1/31/2025**

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)	(8,465)	8,956	(502,276)	(415,358)	(407,628)	(5,112)	(20,281)	(261,777)	(99,424)	(90,666)	(216,578)	(106,628)	458,111	(1,667,127)		
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)	58,481	-	-	-	-	-	(774,357)	(405,853)		
Grants and Contributions Rec.	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Due To/From Related Parties	392	64,086	(617,781)	(202,872)	301,192	530,892	25,817	-	-	-	-	-	-	101,727		
Prepaid Expenses	13,664	-	-	-	-	-	-	-	-	-	-	-	-	13,664		
Other Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Accounts Payable	85,102	(60,045)	192,523	3,504	34,968	(254,487)	(1,564)	-	-	-	-	-	316,246	316,246		
Accrued Expenses	(3,151)	(21,131)	-	-	-	-	-	-	-	-	-	-	-	(24,282)		
Other Liabilities	(95,675)	-	95,675	-	-	-	-	18,978	18,978	18,978	18,978	18,978	-	94,891		
Deferred Revenue	3,834	3,834	95,442	20,230	20,230	52,760	20,230	-	-	-	-	-	-	216,560		
Cash flows from investing activities																
Purchases of Prop. And Equip.	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Notes Receivable	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Cash flows from financing activities																
Proceeds from Factoring	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Payments on Factoring	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Proceeds(Payments) on Debt	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Total Change in Cash	1	1	(732,118)	(274,183)	(46,702)	322,128	86,984	(238,499)	(76,146)	(67,388)	(193,300)	(83,350)				
Cash, Beginning of Month	2,061,023	2,061,024	2,061,024	1,328,907	1,054,724	1,008,022	1,330,150	1,417,133	1,178,634	1,102,488	1,035,101	841,801				
Cash, End of Month	2,061,024	2,061,024	1,328,907	1,054,724	1,008,022	1,330,150	1,417,133	1,178,634	1,102,488	1,035,101	841,801	758,451				

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

Revised 02/20/25

Actuals Through: 1/31/2025

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.)		
ADA = 472.50																		
Revenues																		
State Aid - Revenue Limit																		
8011 LCFF State Aid	18,672	18,672	213,562	118,850	118,850	118,850	118,850	122,248	137,199	137,199	137,199	137,199	137,199	1,534,547	1,538,945	(4,398)		
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	369,642	373,193	862,237	431,119	431,119	431,119	431,119	5,270,167	5,283,249	(13,082)		
	347,009	295,903	788,687	160,155	488,492	509,153	488,492	495,441	1,023,002	568,317	568,317	568,317	597,694	6,898,980	6,916,694	(17,714)		
Federal Revenue																		
8181 Special Education - Entitlement	-	-	-	-	-	-	-	4,881	11,278	11,278	11,278	11,278	11,278	61,273	61,425	(152)		
8220 Federal Child Nutrition	-	-	-	17,197	10,347	16,587	-	26,341	26,341	26,341	26,341	26,341	52,681	228,516	278,118	(49,602)		
8290 Title I, Part A - Basic Low Income	-	-	-	-	11,124	-	93,953	48,644	-	-	48,644	-	-	202,364	194,574	7,790		
8291 Title II, Part A - Teacher Quality	1,860	-	-	(1,860)	-	-	20,218	-	-	-	-	-	-	20,218	18,650	1,568		
8293 Title III - Limited English	6,122	-	-	(6,122)	-	-	3,179	-	-	-	-	23,160	-	26,339	23,160	3,179		
8296 Other Federal Revenue	72	-	220,878	(197,992)	-	-	6,506	-	-	5,484	-	-	-	34,948	9,869	25,079		
	8,054	53,862	220,878	(242,638)	21,471	16,587	123,856	79,865	37,619	43,103	86,263	60,779	63,960	573,658	585,796	(12,138)		
Other State Revenue																		
8311 State Special Education	-	20,872	17,770	31,986	31,986	31,986	-	32,483	48,134	48,134	48,134	48,134	48,134	407,752	408,764	(1,012)		
8520 Child Nutrition	-	-	-	9,861	4,636	7,422	-	2,493	2,493	2,493	2,493	2,493	4,986	39,371	26,325	13,047		
8545 School Facilities (SB740)	-	-	-	-	-	296,699	-	-	-	-	148,917	-	148,917	594,533	644,112	(49,579)		
8550 Mandated Cost	-	-	-	-	23,042	-	-	-	-	-	-	-	-	23,042	23,017	25		
8560 State Lottery	-	-	-	-	-	26,410	-	-	-	25,971	-	-	64,981	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	3,089	2,121	2,121	23,246	2,121	20,121	39,460	108,067	108,125	(59)		
	903	87,794	25,537	27,072	62,753	338,136	3,089	37,097	52,748	99,844	201,665	70,748	306,477	1,313,863	1,327,996	(14,133)		
Other Local Revenue																		
8660 Interest Revenue	3	3	3	3	3	3	3	-	-	-	-	-	-	21	-	21		
8690 Other Local Revenue	-	-	-	-	13,434	-	330	-	-	-	-	-	-	13,765	-	13,765		
8980 Contributions, Unrestricted	-	-	-	-	-	-	-	1,000	1,000	1,000	1,000	1,000	-	5,000	12,000	(7,000)		
8990 Contributions, Restricted	-	-	-	13,434	(13,434)	-	-	7,995	7,995	7,995	7,995	7,995	-	39,976	95,943	(55,967)		
	3	3	3	13,437	3	3	333	8,995	8,995	8,995	8,995	8,995	-	58,762	107,943	(49,181)		
Total Revenue	355,969	437,562	1,035,104	(41,974)	572,719	863,879	615,770	621,399	1,122,365	720,259	865,240	708,840	968,131	8,845,263	8,938,429	(93,166)		

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

Revised 02/20/25

Actuals Through: **1/31/2025**

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.)
Expenses																	
Certificated Salaries																	
1100	Teachers' Salaries	120,525	218,031	216,804	217,932	224,345	221,799	215,483	232,119	232,119	232,119	232,119	329,322	-	2,692,719	2,902,176	209,457
1170	Teachers' Substitute Hours	2,640	4,877	3,736	3,760	3,736	3,736	3,736	6,226	6,226	6,226	6,226	6,226	-	57,353	-	(57,353)
1175	Teachers' Extra Duty/Stipends	-	-	-	-	-	-	-	1,718	1,718	1,718	1,718	1,718	10,309	18,900	18,900	-
1200	Pupil Support Salaries	2,672	4,227	4,227	4,252	4,227	4,227	4,227	12,773	12,773	12,773	12,773	13,703	-	92,854	140,500	47,646
1300	Administrators' Salaries	37,786	40,529	39,224	39,224	39,824	39,224	39,224	45,355	45,355	45,355	45,355	117,159	-	573,616	536,360	(37,256)
		163,623	267,664	263,991	265,169	272,133	268,986	262,671	298,192	298,192	298,192	298,192	468,129	10,309	3,435,443	3,597,936	162,494
Classified Salaries																	
2100	Instructional Salaries	11,882	23,367	30,984	30,560	34,421	26,330	25,417	31,435	31,435	31,435	31,435	36,984	-	345,686	345,785	99
2200	Support Salaries	7,559	14,514	14,614	14,614	14,614	15,705	19,184	15,201	15,201	15,201	15,201	23,168	-	184,776	233,870	49,095
2300	Classified Administrators'	11,520	11,520	13,566	12,202	12,202	12,202	12,202	9,484	9,484	9,484	9,484	12,208	-	135,556	101,433	(34,123)
2400	Clerical and Office Staff Salaries	13,482	25,301	22,395	23,186	22,873	21,233	12,651	24,258	24,258	24,258	24,258	29,316	-	267,467	236,720	(30,747)
		44,442	74,701	81,560	80,561	84,110	75,470	69,455	80,377	80,377	80,377	80,377	101,675	-	933,484	917,808	(15,676)
Benefits																	
3101	STRS	18,204	51,785	50,975	50,956	52,568	51,017	50,967	55,245	55,245	55,245	55,245	86,728	-	634,178	687,206	53,028
3202	PERS	11,341	18,605	20,172	19,469	19,791	17,318	15,953	21,800	21,800	21,800	21,800	27,577	-	237,427	255,151	17,723
3301	OASDI	2,663	4,281	4,741	4,645	4,877	4,277	3,886	4,862	4,862	4,862	4,862	6,150	-	54,968	56,904	1,936
3311	Medicare	2,034	4,832	4,878	4,851	5,024	4,852	4,663	5,331	5,331	5,331	5,331	8,024	-	60,483	65,478	4,995
3401	Health and Welfare	(2,251)	(4,164)	(4,162)	(4,229)	(4,310)	(4,214)	(5,660)	35,750	35,750	35,750	35,750	35,750	250,250	400,012	442,000	41,988
3501	State Unemployment	6	429	96	82	173	164	7,872	6,481	3,241	1,620	1,620	1,620	-	23,405	33,877	10,472
3601	Workers' Compensation	-	4,541	-	-	6,112	1,743	-	5,147	5,147	5,147	5,147	7,747	-	40,732	63,220	22,489
3901	Other Benefits	-	-	-	3,966	119	-	-	-	-	-	-	-	-	4,086	-	(4,086)
		31,998	80,308	76,701	79,741	84,355	75,156	77,681	134,617	131,376	129,756	129,756	173,597	250,250	1,455,292	1,603,836	148,545
Books and Supplies																	
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	-	-	969	3,184	3,184	3,184	3,184	3,184	-	155,450	38,203	(117,247)
4305	Software	30,926	30,763	1,261	3,657	-	5,049	2,808	3,635	3,635	3,635	3,635	3,635	-	92,636	73,617	(19,019)
4310	Office Expense	416	189	2,658	7,029	115	225	151	-	-	-	-	-	-	10,783	-	(10,783)
4311	Business Meals	-	-	-	-	-	-	-	57	57	57	57	57	-	283	680	397
4400	Noncapitalized Equipment	-	-	-	15,087	-	-	-	-	-	-	-	-	-	15,087	21,350	6,263
4700	Food Services	3,059	-	-	22,433	10,598	9,138	8,677	24,353	24,353	24,353	24,353	24,353	92,216	267,888	304,443	36,555
		34,401	103,335	3,919	116,592	10,714	14,412	12,604	31,228	31,228	31,228	31,228	31,228	92,216	544,334	483,293	(61,042)

El Primero High School
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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.)
Subagreement Services																
5102 Special Education	-	8,995	56,009	45,931	87,693	63,573	91,885	64,042	64,042	64,042	64,042	64,042	30,165	704,460	379,460	(325,000)
5103 Substitute Teacher	1,050	1,050	1,400	31,904	16,542	3,388	5,310	4,109	4,109	4,109	4,109	4,109	-	81,189	35,200	(45,989)
5104 Transportation	-	-	20,910	46,740	-	36,285	-	20,000	20,000	20,000	20,000	20,000	-	203,935	-	(203,935)
5105 Security	-	-	-	1,353	-	-	-	-	-	-	-	-	-	1,353	-	(1,353)
5106 Other Educational Consultants	-	-	-	-	-	-	7,142	-	-	-	-	-	-	7,142	-	(7,142)
	1,050	10,045	78,319	125,928	104,235	103,246	104,337	88,151	88,151	88,151	88,151	88,151	30,165	998,079	414,660	(583,419)
Operations and Housekeeping																
5201 Auto and Travel	-	-	-	2,360	770	1,983	1,255	455	455	455	455	455	-	8,641	5,000	(3,641)
5300 Dues & Memberships	3,925	-	-	1,686	-	2,088	-	1,250	1,250	1,250	1,250	1,250	-	13,949	15,000	1,051
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)	77,087	77,087
5900 Communications	9	(26,809)	28,329	305	14	143	392	1,251	1,251	1,251	1,251	1,251	-	8,641	15,017	6,376
5901 Postage and Shipping	600	654	-	2,789	-	300	-	451	451	451	451	451	-	6,599	4,513	(2,086)
	16,294	(15,828)	77,869	85,608	1,192	4,514	1,647	3,407	3,407	3,407	3,407	3,407	-	188,332	249,639	61,307
Facilities, Repairs and Other Leases																
5601 Rent	30,814	30,814	220,894	89,026	89,026	89,026	89,026	113,346	113,346	113,346	113,346	113,346	154,792	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	-	15,476	24,624	9,148
5610 Repairs and Maintenance	29,133	1,702	15,867	5,652	14,115	16,224	154	7,342	7,342	7,342	7,342	7,342	-	119,555	53,100	(66,455)
	60,513	34,673	236,761	96,425	103,887	105,251	89,180	122,739	122,739	122,739	122,739	122,739	154,792	1,495,178	1,437,871	(57,307)
Professional/Consulting Services																
5802 Audit & Taxes	-	-	-	-	6,586	-	-	-	-	-	-	-	-	6,586	14,913	8,327
5803 Legal	-	6,495	-	12,779	13,993	5,832	4,031	2,500	2,500	2,500	2,500	2,500	-	55,629	30,000	(25,629)
5804 Professional Development	-	-	-	41,343	-	4,480	-	-	-	-	-	-	-	45,823	-	(45,823)
5805 General Consulting	-	2,745	-	1,635	5,088	10,772	6,832	28,397	28,397	28,397	28,397	28,397	-	169,059	283,972	114,913
5806 Special Activities/Field Trips	106	-	640	6,916	7,000	(506)	466	2,333	-	-	-	-	-	16,955	7,000	(9,955)
5809 Other taxes and fees	4,880	1,008	49	566	705	92	702	1,000	1,000	1,000	1,000	1,000	-	13,002	10,000	(3,002)
5810 Payroll Service Fee	-	-	-	-	-	-	-	732	732	732	732	732	-	3,659	8,782	5,123
5811 Management Fee	-	-	182,864	(4,197)	55,927	86,388	61,544	73,711	73,711	73,711	73,711	73,711	133,449	884,526	893,843	9,317
5812 District Oversight Fee	5,260	4,967	4,967	4,967	4,967	4,967	4,967	4,954	10,230	5,683	5,683	5,683	1,696	68,990	69,167	177
5815 Public Relations/Recruitment	-	-	-	-	-	-	-	450	450	450	450	450	-	2,250	4,500	2,250
	10,246	15,854	188,777	64,472	94,730	112,490	78,542	114,077	117,020	112,473	112,473	112,473	132,853	1,266,479	1,322,177	55,697
Depreciation																
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
Interest																
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenses	366,167	574,351	1,011,495	918,095	758,953	763,124	699,716	876,388	876,090	869,922	869,922	1,104,999	670,584	10,359,808	10,071,560	(288,248)
Monthly Surplus (Deficit)	(10,198)	(136,790)	23,609	(960,069)	(186,235)	100,755	(83,946)	(254,989)	246,275	(149,663)	(4,683)	(396,160)	297,547	(1,514,545)	(1,133,131)	(381,414)

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

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Actuals Through: 1/31/2025

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)	(10,198)	(136,790)	23,609	(960,069)	(186,235)	100,755	(83,946)	(254,989)	246,275	(149,663)	(4,683)	(396,160)	297,547	(1,514,545)		
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	25,783	-	-	-	-	-	(968,131)	158,944		
Grants and Contributions Rec.	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Due To/From Related Parties	2,720	150,364	(2,332,996)	(558,626)	55,927	3,041,355	40,478	-	-	-	-	-	-	399,222		
Prepaid Expenses	12,773	-	-	-	-	-	-	-	-	-	-	-	-	12,773		
Other Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Accounts Payable	52,778	2,269	34,631	121,315	86,697	(295,132)	(2,543)	-	-	-	-	-	670,584	670,599		
Accrued Expenses	(40,017)	(30,679)	-	-	-	-	9,852	-	-	-	-	-	-	(60,844)		
Other Liabilities	(32,891)	-	32,891	-	-	-	-	17,022	17,022	17,022	17,022	17,022	-	85,109		
Deferred Revenue	11,239	11,239	(7,909)	6,901	36,791	45,359	6,901	-	-	-	-	-	-	110,521		
Cash flows from investing activities																
Purchases of Prop. And Equip.	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Notes Receivable	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Cash flows from financing activities																
Proceeds from Factoring	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Payments on Factoring	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Proceeds(Payments) on Debt	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Total Change in Cash	3	3	(2,246,175)	(735,447)	433,262	2,909,311	124	(234,368)	266,896	(129,042)	15,938	(375,539)				
Cash, Beginning of Month	3,549,340	3,549,343	3,549,346	1,303,171	567,724	1,000,986	3,910,297	3,910,421	3,676,053	3,942,949	3,813,907	3,829,845				
Cash, End of Month	3,549,343	3,549,346	1,303,171	567,724	1,000,986	3,910,297	3,910,421	3,676,053	3,942,949	3,813,907	3,829,845	3,454,306				

Downtown College Prep- CMO

Monthly Cash Flow/Forecast FY24-25

Revised 02/20/2025

Actuals Through: 1/31/2025

ADA = 0.00



	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Year-End Accruals	Annual Forecast	Original Budget Total	Favorable / (Unfav.)	
ADA = 0.00																	
Revenues																	
State Aid - Revenue Limit																	
Other Local Revenue																	
8660	Interest Revenue	3,435	5,487	3,672	3,079	3,570	5,883	7,356	3,500	3,500	3,500	3,500	3,500	-	49,982	42,000	7,982
8689	Other Fees and Contracts	-	25,567	381,922	(13,547)	133,981	214,000	155,789	142,054	142,054	142,054	142,054	142,054	96,669	1,704,653	1,693,525	11,128
8690	Other Local Revenue	-	-	-	-	68,054	252,235	31,110	-	-	-	-	-	-	351,399	-	351,399
8699	School Fundraising	-	-	-	-	6,000	-	-	1	1	1	1	-	-	6,002	5	5,997
8980	Contributions, Unrestricted	-	-	27,094	30,000	(57,094)	-	-	24,167	24,167	24,167	24,167	96,167	97,167	290,000	290,000	-
8990	Contributions, Restricted	-	-	-	-	-	-	-	92	92	92	92	92	5,645	6,106	45,235	(39,129)
		3,435	31,055	412,688	19,532	154,511	472,118	194,254	169,814	169,814	169,814	169,814	241,813	199,481	2,408,142	2,070,765	337,377
Total Revenue		3,435	31,055	412,688	19,532	154,511	472,118	194,254	169,815	169,815	169,815	169,815	241,815	199,483	2,408,152	2,070,782	337,370
Expenses																	
Certificated Salaries																	
1100	Teachers' Salaries	-	9,004	8,568	8,568	8,568	8,643	8,778	-	-	-	-	-	(43,350)	8,778	-	(8,778)
1170	Teachers' Substitute Hours	1,760	3,251	2,491	2,507	2,491	2,491	2,491	-	-	-	-	-	(14,990)	2,490	-	(2,490)
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	48,443	-	470,227	158,040	(312,188)
		44,548	55,042	53,846	53,862	53,846	68,356	41,393	30,125	30,125	30,125	30,125	48,443	(58,340)	481,495	158,040	(323,456)
Classified Salaries																	
2200	Support Salaries	3,596	3,914	3,520	3,907	2,805	2,940	3,046	-	-	-	-	-	(20,682)	3,046	-	(3,046)
2300	Classified Administrators' Salaries	82,944	27,545	27,545	53,906	9,819	9,819	9,819	10,826	10,826	10,826	10,826	19,292	-	283,993	566,592	282,599
2400	Clerical and Office Staff Salaries	38,460	39,812	38,558	47,918	28,680	27,770	26,023	27,749	27,749	27,749	27,749	53,664	-	411,883	382,552	(29,330)
		125,001	71,272	69,623	105,731	41,305	40,529	38,888	38,575	38,575	38,575	38,575	72,956	(20,682)	698,922	949,145	250,222
Benefits																	
3101	STRS	9,485	10,336	10,219	10,351	10,285	10,685	7,906	6,136	6,136	6,136	6,136	9,867	-	103,676	30,186	(73,490)
3202	PERS	22,686	18,851	18,481	21,972	10,904	10,650	10,240	7,020	7,020	7,020	7,020	13,277	-	155,139	256,744	101,605
3301	OASDI	7,283	4,272	4,026	5,549	2,530	2,480	2,356	1,609	1,609	1,609	1,609	3,043	-	37,975	58,847	20,872
3311	Medicare	2,415	1,789	1,729	2,253	1,346	1,545	1,139	830	830	830	830	1,467	-	17,003	16,054	(949)
3401	Health and Welfare	70,782	45,455	99,182	70,458	73,459	70,165	97,387	10,000	10,000	10,000	10,000	10,000	(461,419)	115,470	120,000	4,530
3501	State Unemployment	-	145	-	-	-	-	1,595	980	490	245	245	245	-	3,945	5,880	1,935
3601	Workers' Compensation	-	712	-	6,834	1,213	8,602	15,163	801	801	801	801	1,416	-	37,147	15,501	(21,646)
3901	Other Benefits	99	(38)	(0)	622	19	76	(38)	-	-	-	-	-	-	739	-	(739)
		112,749	81,523	133,636	118,038	99,757	104,203	135,748	27,376	26,886	26,641	26,641	39,314	(461,419)	471,094	503,211	32,117
Books and Supplies																	
4100	Textbooks and Core Curricula	-	-	-	746	-	-	-	-	-	-	-	-	-	746	-	(746)
4305	Software	4,945	275	1,912	5,908	-	4,168	550	1,633	1,633	1,633	1,633	1,633	-	25,923	19,596	(6,327)
4310	Office Expense	-	(231)	407	17,015	996	610	340	333	333	333	333	333	-	20,803	4,000	(16,803)
4311	Business Meals	-	-	-	249	-	-	(25)	1,917	1,917	1,917	1,917	1,917	-	9,807	23,000	13,193
4400	Noncapitalized Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	18,500	18,500
		4,945	44	2,320	23,917	996	4,778	865	3,883	3,883	3,883	3,883	3,883	-	57,279	65,096	7,817

Downtown College Prep- CMO

Monthly Cash Flow/Forecast FY24-25

Revised 02/20/2025

Actuals Through: **1/31/2025**

ADA = 0.00



	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Year-End Accruals	Annual Forecast	Original Budget Total	Favorable / (Unfav.)
Subagreement Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operations and Housekeeping																
5201 Auto and Travel	-	-	-	(240)	-	512	-	455	455	455	455	455	-	2,545	5,000	2,455
5300 Dues & Memberships	-	-	270	(270)	-	-	-	991	991	991	991	991	-	4,953	11,887	6,934
5400 Insurance	-	-	-	(1,000)	-	-	-	196	196	196	196	196	-	(18)	2,356	2,374
5502 Janitorial Services	-	-	-	-	-	-	-	167	167	167	167	167	-	833	2,000	1,167
5900 Communications	91	605	985	(973)	-	259	378	385	385	385	385	385	-	3,269	4,617	1,348
5901 Postage and Shipping	-	-	-	69	-	-	-	220	220	220	220	220	-	1,169	2,200	1,031
	91	605	1,255	(2,413)	-	771	378	2,413	2,413	2,413	2,413	2,413	-	12,751	28,060	15,309
Facilities, Repairs and Other Leases																
5601 Rent	2,397	1	(1,291)	-	-	-	-	-	-	-	-	-	-	1,106	45,235	44,129
5602 Additional Rent	-	2,396	(2,396)	696	-	-	-	-	-	-	-	-	-	696	-	(696)
5603 Equipment Leases	109	902	(150)	(424)	110	-	-	108	108	108	108	108	-	1,089	1,300	211
5604 Other Leases	-	-	-	(463)	-	-	-	-	-	-	-	-	-	(463)	-	463
5610 Repairs and Maintenance	-	-	4,133	-	-	-	-	835	835	835	835	835	-	8,306	10,014	1,709
	2,506	3,298	296	(190)	110	-	-	943	943	943	943	943	-	10,735	56,549	45,814
Professional/Consulting Services																
5801 IT	-	-	-	-	-	-	-	350	350	350	350	350	-	1,750	4,200	2,450
5802 Audit & Taxes	-	-	-	-	6,586	1,050	-	-	-	-	-	-	-	7,636	14,193	6,557
5803 Legal	-	-	-	1,922	2,089	-	-	2,048	2,048	2,048	2,048	2,048	-	14,249	24,570	10,321
5804 Professional Development	-	-	-	850	-	-	-	700	700	700	700	700	-	4,350	7,000	2,650
5805 General Consulting	-	-	526	175	750	82	1,128	15,614	15,614	15,614	15,614	15,614	-	80,730	36,140	(44,590)
5806 Special Activities/Field Trips	-	-	-	-	-	-	-	500	-	-	-	-	-	500	1,500	1,000
5807 Bank Charges	183	120	115	127	235	119	236	300	300	300	300	300	-	2,634	3,000	366
5808 Printing	-	-	-	-	-	1,942	-	240	240	240	240	240	-	3,142	2,400	(742)
5809 Other taxes and fees	130	-	-	391	10	2,348	609	420	420	420	420	420	-	5,589	4,200	(1,389)
5810 Payroll Service Fee	1,250	1,250	-	4,650	3,175	2,800	2,800	90	90	90	90	90	-	16,373	1,076	(15,297)
5811 Management Fee	21,168	21,168	45,275	45,105	23,937	24,282	24,856	43,837	43,837	43,837	43,837	43,837	80,223	505,200	505,200	0
5812 District Oversight Fee	-	-	-	-	-	-	-	0	0	0	0	0	0	0	0	0
5815 Public Relations/Recruitment	-	-	-	-	-	-	-	1,890	1,890	1,890	1,890	1,890	-	9,452	18,904	9,452
5820 Scholarship Expense	68,000	-	-	-	-	-	-	1,890	1,890	1,890	1,890	1,890	-	77,452	18,904	(58,548)
	90,731	22,538	45,916	53,220	36,781	32,622	29,629	67,879	67,379	67,379	67,379	67,379	80,223	729,056	622,383	(87,769)
Depreciation																
6900 Depreciation Expense	-	-	-	-	-	-	-	20	20	20	20	20	-	100	240	140
	-	-	-	-	-	-	-	20	20	20	20	20	-	100	240	140
Interest																
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenses	380,570	234,323	306,892	352,165	232,794	251,259	246,901	171,213	170,223	169,978	169,978	235,352	(460,218)	2,461,432	2,382,723	(59,804)
Monthly Surplus (Deficit)	(377,135)	(203,268)	105,795	(332,633)	(78,283)	220,859	(52,647)	(1,398)	(408)	(163)	(163)	6,463	659,701	(53,280)	(311,942)	277,566

Downtown College Prep- CMO

Monthly Cash Flow/Forecast FY24-25

Revised 02/20/2025

Actuals Through: **1/31/2025**

ADA = 0.00



	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Year-End Accruals	Annual Forecast	Original Budget Total	Favorable / (Unfav.)
Cash Flow Adjustments																
Monthly Surplus (Deficit)	(377,135)	(203,268)	105,795	(332,633)	(78,283)	220,859	(52,647)	(1,398)	(408)	(163)	(163)	6,463	659,701	(53,280)		
Cash flows from operating activities																
Depreciation/Amortization	-	-	-	-	-	-	-	20	20	20	20	20	-	100		
Public Funding Receivables	-	-	-	-	-	-	-	-	-	-	-	-	(199,483)	(199,483)		
Grants and Contributions Rec.	-	-	-	-	(840)	(3,720)	4,560	-	-	-	-	-	-	-		
Due To/From Related Parties	1,005,664	(211,604)	4,772,896	1,303,114	(433,498)	(5,151,670)	(105,259)	-	-	-	-	-	-	1,179,644		
Prepaid Expenses	(33,518)	28,616	(41,964)	(18,827)	5,077	67,333	(19,121)	-	-	-	-	-	-	(12,404)		
Other Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Accounts Payable	36,225	(18,153)	(17,546)	87,376	28,471	(117,958)	2,136	-	-	-	-	-	(460,218)	(459,667)		
Accrued Expenses	23,386	(30,717)	116,859	71,305	(280,449)	160,184	(14,166)	-	-	-	-	-	-	46,403		
Other Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Deferred Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Cash flows from investing activities																
Purchases of Prop. And Equip.	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Notes Receivable	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Cash flows from financing activities																
Proceeds from Factoring	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Payments on Factoring	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Proceeds(Payments) on Debt	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Total Change in Cash	654,623	(435,126)	4,936,041	1,110,335	(759,522)	(4,824,971)	(184,496)	(1,378)	(388)	(143)	(143)	6,483				
Cash, Beginning of Month	(7,128,283)	(6,473,660)	(6,908,786)	(1,972,745)	(862,410)	(1,621,932)	(6,446,903)	(6,631,400)	(6,632,778)	(6,633,166)	(6,633,309)	(6,633,452)				
Cash, End of Month	(6,473,660)	(6,908,786)	(1,972,745)	(862,410)	(1,621,932)	(6,446,903)	(6,631,400)	(6,632,778)	(6,633,166)	(6,633,309)	(6,633,452)	(6,626,969)				

Alum Rock Middle School

Multi-Year Forecast

Revised 02/20/25



	2024-25	2025-26	2026-27
	Forecast	Forecast	Forecast
Assumptions			
LCFF COLA	1.07%	0.00%	0.00%
Non-LCFF Revenue COLA	n/a	0.00%	0.00%
Expense COLA	2.00%	0.00%	0.00%
Enrollment	196.65	-	-
Average Daily Attendance	185.66	-	-
Revenues			
State Aid - Revenue Limit			
8011 LCFF State Aid	\$ 1,374,787	\$ -	\$ -
8012 Education Protection Account	291,661	-	-
8019 State Aid - Prior Year	0	-	-
8096 In Lieu of Property Taxes	885,886	-	-
	<u>2,552,333</u>	<u>-</u>	<u>-</u>
Federal Revenue			
8181 Special Education - Entitlement	24,136	-	-
8182 Special Education - Discretionary	-	-	-
8220 Federal Child Nutrition	106,711	-	-
8290 Title I, Part A - Basic Low Income	203,490	-	-
8291 Title II, Part A - Teacher Quality	7,067	-	-
8293 Title III - Limited English	29,532	-	-
8294 Title V, Part B - PCSG	-	-	-
8295 Charter Facility Incentive Grant	-	-	-
8296 Other Federal Revenue	31,537	-	-
8299 Prior Year Federal Revenue	-	-	-
	<u>402,473</u>	<u>-</u>	<u>-</u>
Other State Revenue			
8311 State Special Education	160,616	-	-
8520 Child Nutrition	34,835	-	-
8545 School Facilities (SB740)	266,608	-	-
8550 Mandated Cost	15,014	-	-
8560 State Lottery	46,229	-	-
8598 Prior Year Revenue	(11,641)	-	-
8599 Other State Revenue	440,791	-	-
	<u>952,453</u>	<u>-</u>	<u>-</u>
Other Local Revenue			
8634 Food Service Sales	-	-	-
8650 Lease and Rental Income	-	-	-
8660 Interest Revenue	-	-	-
8689 Other Fees and Contracts	-	-	-
8698 ASB Fundraising	-	-	-
8699 School Fundraising	2,788	-	-
8980 Contributions, Unrestricted	2,917	-	-
8990 Contributions, Restricted	-	-	-
	<u>5,704</u>	<u>-</u>	<u>-</u>
Total Revenue	\$ 3,912,963	\$ -	\$ -

Alum Rock Middle School

Multi-Year Forecast

Revised 02/20/25



	2024-25	2025-26	2026-27
	Forecast	Forecast	Forecast
Expenses			
Certificated Salaries			
1100 Teachers' Salaries	1,255,345	-	-
1170 Teachers' Substitute Hours	-	-	-
1175 Teachers' Extra Duty/Stipends	10,045	-	-
1200 Pupil Support Salaries	49,336	-	-
1300 Administrators' Salaries	269,945	-	-
1900 Other Certificated Salaries	-	-	-
	1,584,671	-	-
Classified Salaries			
2100 Instructional Salaries	214,932	-	-
2200 Support Salaries	103,452	-	-
2300 Classified Administrators' Salaries	94,079	-	-
2400 Clerical and Office Staff Salaries	99,829	-	-
2900 Other Classified Salaries	-	-	-
	512,292	-	-
Benefits			
3101 STRS	282,606	-	0
3202 PERS	129,394	-	-
3301 OASDI	29,969	-	-
3311 Medicare	28,449	-	-
3401 Health and Welfare	221,872	-	-
3501 State Unemployment	13,230	-	-
3601 Workers' Compensation	18,665	-	-
3901 Other Benefits	1,843	-	-
	726,026	-	0

Alum Rock Middle School

Multi-Year Forecast

Revised 02/20/25



	2024-25	2025-26	2026-27
	Forecast	Forecast	Forecast
Books and Supplies			
4100 Textbooks and Core Curricula	2,176	-	-
4200 Books and Other Materials	-	-	-
4302 School Supplies	65,577	-	-
4305 Software	54,046	-	-
4310 Office Expense	9,005	-	-
4311 Business Meals	177	-	-
4312 School Fundraising	-	-	-
4400 Noncapitalized Equipment	2,412	-	-
4700 Food Services	133,128	-	-
	<u>266,521</u>	<u>-</u>	<u>-</u>
Subagreement Services			
5101 Nursing	-	-	-
5102 Special Education	285,087	-	-
5103 Substitute Teacher	46,639	-	-
5104 Transportation	-	-	-
5105 Security	2,121	-	-
5106 Other Educational Consultants	368,267	-	-
	<u>702,114</u>	<u>-</u>	<u>-</u>

Alum Rock Middle School

Multi-Year Forecast

Revised 02/20/25



	2024-25	2025-26	2026-27
	Forecast	Forecast	Forecast
Operations and Housekeeping			
5201 Auto and Travel	8,171	-	-
5300 Dues & Memberships	1,639	-	-
5400 Insurance	72,634	-	-
5501 Utilities	-	-	-
5502 Janitorial Services	(0)	-	-
5516 Miscellaneous Expense	-	-	-
5531 ASB Fundraising Expense	-	-	-
5900 Communications	5,936	-	-
5901 Postage and Shipping	750	-	-
	<u>89,129</u>	<u>-</u>	<u>-</u>
Facilities, Repairs and Other Leases			
5601 Rent	1,155,252	-	-
5602 Additional Rent	-	-	-
5603 Equipment Leases	9,527	-	-
5604 Other Leases	-	-	-
5605 Real/Personal Property Taxes	-	-	-
5610 Repairs and Maintenance	103,438	-	-
	<u>1,268,217</u>	<u>-</u>	<u>-</u>
Professional/Consulting Services			
5801 IT	-	-	-
5802 Audit & Taxes	14,193	30,000	-
5803 Legal	33,528	30,000	-
5804 Professional Development	9,521	-	-
5805 General Consulting	27,139	32,000	-
5806 Special Activities/Field Trips	6,199	-	-
5807 Bank Charges	-	-	-
5808 Printing	-	-	-
5809 Other taxes and fees	7,670	-	-
5810 Payroll Service Fee	2,057	-	-
5811 Management Fee	391,296	66,667	-
5812 District Oversight Fee	38,285	-	-
5813 County Fees	-	-	-
5814 SPED Encroachment	-	-	-
5815 Public Relations/Recruitment	-	-	-
	<u>529,889</u>	<u>158,667</u>	<u>-</u>
Depreciation			
6900 Depreciation Expense	75,778	-	-
	<u>75,778</u>	<u>-</u>	<u>-</u>
Interest			
7438 Interest Expense	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenses	\$ 5,754,637	\$ 158,667	\$ 0
Surplus (Deficit)	\$ (1,841,674)	\$ (158,667)	\$ (0)
Fund Balance, Beginning of Year	\$ 4,928,731	\$ 3,087,057	\$ 2,928,390
Fund Balance, End of Year	<u>\$ 3,087,057</u>	<u>\$ 2,928,390</u>	<u>\$ 2,928,390</u>
	53.6%	1845.6%	N/A

El Camino Middle School

Multi-Year Forecast

Revised 02/20/25



	2024-25	2025-26	2026-27
	Forecast	Forecast	Forecast
Assumptions			
LCFF COLA	1.07%	0.00%	0.00%
Non-LCFF Revenue COLA	n/a	0.00%	0.00%
Expense COLA	2.00%	0.00%	0.00%
Enrollment	227.99	-	-
Average Daily Attendance	213.33	-	-
Revenues			
State Aid - Revenue Limit			
8011 LCFF State Aid	\$ 362,623	\$ -	\$ -
8012 Education Protection Account	42,666	-	-
8019 State Aid - Prior Year	18	-	-
8096 In Lieu of Property Taxes	2,189,056	-	-
	<u>2,594,363</u>	<u>-</u>	<u>-</u>
Federal Revenue			
8181 Special Education - Entitlement	27,733	-	-
8182 Special Education - Discretionary	-	-	-
8220 Federal Child Nutrition	139,161	-	-
8290 Title I, Part A - Basic Low Income	163,079	-	-
8291 Title II, Part A - Teacher Quality	11,565	-	-
8293 Title III - Limited English	18,578	-	-
8294 Title V, Part B - PCSG	-	-	-
8295 Charter Facility Incentive Grant	-	-	-
8296 Other Federal Revenue	11,958	-	-
8299 Prior Year Federal Revenue	18,299	-	-
	<u>390,373</u>	<u>-</u>	<u>-</u>
Other State Revenue			
8311 State Special Education	184,554	-	-
8520 Child Nutrition	30,107	-	-
8545 School Facilities (SB740)	302,963	-	-
8550 Mandated Cost	4,360	-	-
8560 State Lottery	53,119	-	-
8598 Prior Year Revenue	27,088	-	-
8599 Other State Revenue	742,084	-	-
	<u>1,344,275</u>	<u>-</u>	<u>-</u>
Other Local Revenue			
8634 Food Service Sales	-	-	-
8650 Lease and Rental Income	-	-	-
8660 Interest Revenue	4	-	-
8689 Other Fees and Contracts	-	-	-
8698 ASB Fundraising	-	-	-
8699 School Fundraising	6,036	-	-
8980 Contributions, Unrestricted	2,083	-	-
8990 Contributions, Restricted	10,703	-	-
	<u>18,826</u>	<u>-</u>	<u>-</u>
Total Revenue	\$ 4,347,837	\$ -	\$ -

El Camino Middle School

Multi-Year Forecast

Revised 02/20/25



	2024-25	2025-26	2026-27
	Forecast	Forecast	Forecast
Expenses			
Certificated Salaries			
1100 Teachers' Salaries	763,663	-	-
1170 Teachers' Substitute Hours	74,518	-	-
1175 Teachers' Extra Duty/Stipends	22,100	-	-
1200 Pupil Support Salaries	95,152	-	-
1300 Administrators' Salaries	323,010	-	-
1900 Other Certificated Salaries	-	-	-
	<u>1,278,443</u>	<u>-</u>	<u>-</u>
Classified Salaries			
2100 Instructional Salaries	288,097	-	-
2200 Support Salaries	101,488	-	-
2300 Classified Administrators' Salaries	38,599	-	-
2400 Clerical and Office Staff Salaries	97,131	-	-
2900 Other Classified Salaries	-	-	-
	<u>525,315</u>	<u>-</u>	<u>-</u>
Benefits			
3101 STRS	238,417	0	0
3202 PERS	141,566	-	-
3301 OASDI	33,204	-	-
3311 Medicare	25,825	-	-
3401 Health and Welfare	130,925	-	-
3501 State Unemployment	13,772	-	-
3601 Workers' Compensation	18,688	-	-
3901 Other Benefits	1,442	-	-
	<u>603,840</u>	<u>0</u>	<u>0</u>

El Camino Middle School

Multi-Year Forecast

Revised 02/20/25



	2024-25	2025-26	2026-27
	Forecast	Forecast	Forecast
Books and Supplies			
4100 Textbooks and Core Curricula	2,361	-	-
4200 Books and Other Materials	-	-	-
4302 School Supplies	28,626	-	-
4305 Software	66,186	-	-
4310 Office Expense	4,353	-	-
4311 Business Meals	-	-	-
4312 School Fundraising	-	-	-
4400 Noncapitalized Equipment	-	-	-
4700 Food Services	169,268	-	-
	<u>270,794</u>	<u>-</u>	<u>-</u>
Subagreement Services			
5101 Nursing	-	-	-
5102 Special Education	412,262	-	-
5103 Substitute Teacher	66,923	-	-
5104 Transportation	-	-	-
5105 Security	1,353	-	-
5106 Other Educational Consultants	801,328	-	-
	<u>1,281,865</u>	<u>-</u>	<u>-</u>
Operations and Housekeeping			
5201 Auto and Travel	2,377	-	-
5300 Dues & Memberships	1,766	-	-
5400 Insurance	94,737	-	-
5501 Utilities	-	-	-
5502 Janitorial Services	0	-	-
5516 Miscellaneous Expense	-	-	-
5531 ASB Fundraising Expense	-	-	-
5900 Communications	8,252	-	-
5901 Postage and Shipping	440	-	-
	<u>107,572</u>	<u>-</u>	<u>-</u>

El Camino Middle School

Multi-Year Forecast

Revised 02/20/25



	2024-25	2025-26	2026-27
	Forecast	Forecast	Forecast
Facilities, Repairs and Other Leases			
5601 Rent	1,179,634	-	-
5602 Additional Rent	-	-	-
5603 Equipment Leases	13,157	-	-
5604 Other Leases	-	-	-
5605 Real/Personal Property Taxes	-	-	-
5610 Repairs and Maintenance	105,911	-	-
	<u>1,298,702</u>	<u>-</u>	<u>-</u>
Professional/Consulting Services			
5801 IT	-	-	-
5802 Audit & Taxes	14,193	30,000	-
5803 Legal	29,562	30,000	-
5804 Professional Development	4,509	-	-
5805 General Consulting	74,343	32,000	-
5806 Special Activities/Field Trips	6,018	-	-
5807 Bank Charges	-	-	-
5808 Printing	-	-	-
5809 Other taxes and fees	5,797	-	-
5810 Payroll Service Fee	1,680	-	-
5811 Management Fee	434,784	66,667	-
5812 District Oversight Fee	25,944	-	-
5813 County Fees	-	-	-
5814 SPED Encroachment	-	-	-
5815 Public Relations/Recruitment	-	-	-
	<u>596,830</u>	<u>158,667</u>	<u>-</u>
Depreciation			
6900 Depreciation Expense	51,603	51,603	-
	<u>51,603</u>	<u>51,603</u>	<u>-</u>
Interest			
7438 Interest Expense	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenses	\$ 6,014,964	\$ 210,270	\$ 0
Surplus (Deficit)	\$ (1,667,127)	\$ (210,270)	\$ (0)
Fund Balance, Beginning of Year	\$ 3,975,776	\$ 2,600,162	\$ 2,389,892
Fund Balance, End of Year	<u>\$ 2,600,162</u>	<u>\$ 2,389,892</u>	<u>\$ 2,389,892</u>
	43.2%	1136.6%	NA

El Primero High School

Multi-Year Forecast

Revised 02/20/25



	2024-25	2025-26	2026-27
	Forecast	Forecast	Forecast
Assumptions			
LCFF COLA	1.07%	0.00%	0.00%
Non-LCFF Revenue COLA	n/a		
Expense COLA	2.00%		
Enrollment	523.70	-	-
Average Daily Attendance	471.33	-	-
Revenues			
State Aid - Revenue Limit			
8011 LCFF State Aid	\$ 1,534,547	\$ -	\$ -
8012 Education Protection Account	94,266	-	-
8019 State Aid - Prior Year	-	-	-
8096 In Lieu of Property Taxes	5,270,167	-	-
	<u>6,898,980</u>	<u>-</u>	<u>-</u>
Federal Revenue			
8181 Special Education - Entitlement	61,273	-	-
8182 Special Education - Discretionary	-	-	-
8220 Federal Child Nutrition	228,516	-	-
8290 Title I, Part A - Basic Low Income	202,364	-	-
8291 Title II, Part A - Teacher Quality	20,218	-	-
8293 Title III - Limited English	26,339	-	-
8294 Title V, Part B - PCSG	-	-	-
8295 Charter Facility Incentive Grant	-	-	-
8296 Other Federal Revenue	34,948	-	-
8299 Prior Year Federal Revenue	-	-	-
	<u>573,658</u>	<u>-</u>	<u>-</u>
Other State Revenue			
8311 State Special Education	407,752	-	-
8520 Child Nutrition	39,371	-	-
8545 School Facilities (SB740)	594,533	-	-
8550 Mandated Cost	23,042	-	-
8560 State Lottery	117,361	-	-
8598 Prior Year Revenue	23,737	-	-
8599 Other State Revenue	108,067	-	-
	<u>1,313,863</u>	<u>-</u>	<u>-</u>
Other Local Revenue			
8634 Food Service Sales	-	-	-
8650 Lease and Rental Income	-	-	-
8660 Interest Revenue	21	-	-
8689 Other Fees and Contracts	-	-	-
8698 ASB Fundraising	-	-	-
8699 School Fundraising	13,765	-	-
8980 Contributions, Unrestricted	5,000	-	-
8990 Contributions, Restricted	39,976	-	-
	<u>58,762</u>	<u>-</u>	<u>-</u>
Total Revenue	\$ 8,845,263	\$ -	\$ -

El Primero High School

Multi-Year Forecast

Revised 02/20/25



	2024-25	2025-26	2026-27
	Forecast	Forecast	Forecast
Expenses			
Certificated Salaries			
1100 Teachers' Salaries	2,692,719	-	-
1170 Teachers' Substitute Hours	57,353	-	-
1175 Teachers' Extra Duty/Stipends	18,900	-	-
1200 Pupil Support Salaries	92,854	-	-
1300 Administrators' Salaries	573,616	-	-
1900 Other Certificated Salaries	-	-	-
	<u>3,435,443</u>	<u>-</u>	<u>-</u>
Classified Salaries			
2100 Instructional Salaries	345,686	-	-
2200 Support Salaries	184,776	-	-
2300 Classified Administrators' Salaries	135,556	-	-
2400 Clerical and Office Staff Salaries	267,467	-	-
2900 Other Classified Salaries	-	-	-
	<u>933,484</u>	<u>-</u>	<u>-</u>
Benefits			
3101 STRS	634,178	0	0
3202 PERS	237,427	-	-
3301 OASDI	54,968	-	-
3311 Medicare	60,483	-	-
3401 Health and Welfare	400,012	-	-
3501 State Unemployment	23,405	-	-
3601 Workers' Compensation	40,732	-	-
3901 Other Benefits	4,086	-	-
	<u>1,455,292</u>	<u>0</u>	<u>0</u>

El Primero High School

Multi-Year Forecast

Revised 02/20/25



	2024-25	2025-26	2026-27
	Forecast	Forecast	Forecast
Books and Supplies			
4100 Textbooks and Core Curricula	-	-	-
4200 Books and Other Materials	2,207	-	-
4302 School Supplies	155,450	-	-
4305 Software	92,636	-	-
4310 Office Expense	10,783	-	-
4311 Business Meals	283	-	-
4312 School Fundraising	-	-	-
4400 Noncapitalized Equipment	15,087	-	-
4700 Food Services	267,888	-	-
	544,334	-	-
Subagreement Services			
5101 Nursing	-	-	-
5102 Special Education	704,460	-	-
5103 Substitute Teacher	81,189	-	-
5104 Transportation	203,935	-	-
5105 Security	1,353	-	-
5106 Other Educational Consultants	7,142	-	-
	998,079	-	-
Operations and Housekeeping			
5201 Auto and Travel	8,641	-	-
5300 Dues & Memberships	13,949	-	-
5400 Insurance	150,503	-	-
5501 Utilities	-	-	-
5502 Janitorial Services	(0)	-	-
5516 Miscellaneous Expense	-	-	-
5531 ASB Fundraising Expense	-	-	-
5900 Communications	8,641	-	-
5901 Postage and Shipping	6,599	-	-
	188,332	-	-

El Primero High School

Multi-Year Forecast

Revised 02/20/25



	2024-25	2025-26	2026-27
	Forecast	Forecast	Forecast
Facilities, Repairs and Other Leases			
5601 Rent	1,360,147	-	-
5602 Additional Rent	-	-	-
5603 Equipment Leases	15,476	-	-
5604 Other Leases	-	-	-
5605 Real/Personal Property Taxes	-	-	-
5610 Repairs and Maintenance	119,555	-	-
	<u>1,495,178</u>	<u>-</u>	<u>-</u>
Professional/Consulting Services			
5801 IT	-	-	-
5802 Audit & Taxes	6,586	30,000	-
5803 Legal	55,629	30,000	-
5804 Professional Development	45,823	-	-
5805 General Consulting	169,059	32,000	-
5806 Special Activities/Field Trips	16,955	-	-
5807 Bank Charges	-	-	-
5808 Printing	-	-	-
5809 Other taxes and fees	13,002	-	-
5810 Payroll Service Fee	3,659	-	-
5811 Management Fee	884,526	66,667	-
5812 District Oversight Fee	68,990	-	-
5813 County Fees	-	-	-
5814 SPED Encroachment	-	-	-
5815 Public Relations/Recruitment	2,250	-	-
	<u>1,266,479</u>	<u>158,667</u>	<u>-</u>
Depreciation			
6900 Depreciation Expense	43,187	-	-
	<u>43,187</u>	<u>-</u>	<u>-</u>
Interest			
7438 Interest Expense	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenses	\$ 10,359,808	\$ 158,667	\$ 0
Surplus (Deficit)	\$ (1,514,545)	\$ (158,667)	\$ (0)
Fund Balance, Beginning of Year	\$ 3,039,671	\$ 1,525,126	\$ 1,366,459
Fund Balance, End of Year	\$ 1,525,126	\$ 1,366,459	\$ 1,366,459
	14.7%	861.2%	N/A

Downtown College Prep

Statement of Financial Position

January 31, 2025

	Central Office	Alum Rock Middle School	Alum Rock High School	El Primero High School	El Camino Middle School	DCP Foundation	Combined
Assets							
Current Assets							
Cash & Cash Equivalents	\$ (6,631,400)	\$ 4,145,725	\$ (443,407)	\$ 3,798,488	\$ 1,146,010	\$ 4,183,364	\$ 6,198,780
Restricted Cash	-	215,208	-	111,932	271,123	-	598,263
Total Cash & Cash Equivalents	(6,631,400)	4,360,933	(443,407)	3,910,420	1,417,133	4,183,364	6,797,043
Accounts Receivable	4,569	992	5,958	-	-	43,452	54,971
Public Funding Receivables	-	156,519	(14,838)	193,030	367,326	-	702,037
Due To/From Related Parties	(835,053)	233,637	281,983	103,884	1,748,042	(1,532,494)	(1)
Prepaid Expenses	19,121	-	-	-	-	-	19,121
Total Current Assets	(7,442,764)	4,752,081	(170,303)	4,207,334	3,532,500	2,694,322	7,573,170
Long-Term Assets							
Property & Equipment, Net	-	2,350,474	-	1,334,940	1,558,385	34,106,885	39,350,683
Right-of-Use Asset, Net	-	(0)	252,084	3,200	0	-	255,284
Total Long Term Assets	-	2,350,473	252,084	1,338,140	1,558,385	34,106,885	39,605,967
Total Assets	\$ (7,442,764)	\$ 7,102,554	\$ 81,781	\$ 5,545,473	\$ 5,090,885	\$ 36,801,207	\$ 47,179,137
Liabilities							
Current Liabilities							
Accounts Payable	\$ 4,296	\$ 21,921	\$ (10,641)	\$ (3,163)	\$ (2,447)	\$ -	\$ 9,966
Accrued Liabilities	279,665	11,025	103,566	289,887	190,066	167,155	1,041,364
Deferred Revenue	-	215,208	-	111,932	271,123	298,816	897,078
Notes Payable, Current Portion	-	-	-	-	-	645,000	645,000
Total Current Liabilities	283,961	248,154	92,925	398,656	458,741	1,110,971	2,593,409
Long-Term Liabilities							
Deferred Rent, Net of Current Portion	-	-	-	-	-	189,000	189,000
Notes Payable, Net of Current Portion	-	-	-	-	-	2,343,392	2,343,392
Operating Lease Liability, Net of Current	-	(0)	252,084	3,198	2	-	255,284
Premium on Bonds Payable	-	-	-	-	-	559,359	559,359
Bonds Payable	-	-	-	-	-	33,330,000	33,330,000
Total Long-Term Liabilities	-	(0)	252,084	3,198	2	36,421,750	36,677,034
Total Liabilities	283,961	248,154	345,009	401,854	458,743	37,532,721	39,270,443
Net Asset	(7,726,725)	6,854,400	(263,228)	5,143,619	4,632,142	(731,514)	7,908,694
Total Liabilities and Net Assets	\$ (7,442,764)	\$ 7,102,554	\$ 81,781	\$ 5,545,473	\$ 5,090,885	\$ 36,801,207	\$ 47,179,137

Downtown College Prep

Statement of Cash Flows

For the period ended January 31, 2025

	Central Office	Alum Rock Middle School	Alum Rock High School	El Primero High School	El Camino Middle School	DCP Foundation	Month Ended 01/31/25
Cash Flows from Operating Activities							
Change in Net Assets	\$ (52,647)	\$ 34,352	\$ (21,286)	\$ (83,946)	\$ (20,281)	\$ 122,759	\$ (21,048)
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	-	5,326	-	25,783	58,481	-	89,590
Grants, Contributions & Pledges Receivable	4,560	-	-	-	-	-	4,560
Due from Related Parties	(105,259)	38,964	-	40,478	25,817	-	-
Prepaid Expenses	(19,121)	-	-	-	-	-	(19,121)
Accounts Payable	2,136	1,637	-	(2,543)	(1,564)	-	(334)
Accrued Expenses	(14,166)	-	-	9,852	-	-	(4,314)
Deferred Revenue	-	47,208	-	6,901	20,230	-	74,339
Total Cash Flows from Operating Activities	(184,496)	133,801	(21,286)	124	86,984	224,943	240,071
Change in Cash & Cash Equivalents	(184,496)	133,801	(21,286)	124	86,984	224,943	240,071
Cash & Cash Equivalents, Beginning of Period	(6,446,904)	4,227,132	(422,121)	3,910,296	1,330,149	3,958,421	6,556,972
Cash and Cash Equivalents, End of Period	\$ (6,631,400)	\$ 4,360,933	\$ (443,407)	\$ 3,910,420	\$ 1,417,133	\$ 4,183,364	\$ 6,797,043

Alum Rock Middle School

Budget vs Actual

For the period ended January 31, 2025

	Current Period Actual	Current Period Budget	Current Period Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget
Revenues							
State Aid - Revenue Limit							
LCFF State Aid	\$ 309,868	\$ 137,539	\$ 172,329	\$1,893,638	\$ 702,975	\$1,190,663	\$1,482,687
Education Protection Account	-	-	-	398,649	251,601	147,048	315,932
State Aid - Prior Year	-	-	-	0	-	0	-
In Lieu of Property Taxes	88,663	90,564	(1,901)	465,481	566,025	(100,544)	959,606
Total State Aid - Revenue Limit	398,531	228,103	170,428	2,757,768	1,520,601	1,237,167	2,758,225
Federal Revenue							
Special Education - Entitlement	-	2,776	(2,776)	-	14,188	(14,188)	26,144
Federal Child Nutrition	-	10,164	(10,164)	40,880	35,842	5,038	106,990
Title I, Part A - Basic Low Income	99,672	-	99,672	182,649	103,818	78,831	103,818
Title II, Part A - Teacher Quality	1,763	-	1,763	7,067	11,105	(4,038)	11,105
Title III - Limited English	4,852	-	4,852	18,109	-	18,109	11,423
Other Federal Revenue	16,799	-	16,799	25,883	-	25,883	-
Total Federal Revenue	123,086	12,940	110,146	274,588	164,952	109,636	259,480
Other State Revenue							
State Special Education	-	18,472	(18,472)	-	94,414	(94,414)	173,982
State Child Nutrition	-	962	(962)	28,604	3,392	25,211	10,127
School Facilities (SB740)	-	138,504	(138,504)	298,179	138,504	159,675	277,009
Mandated Cost	-	-	-	15,014	4,709	10,305	4,709
State Lottery	-	14,769	(14,769)	26,594	14,769	11,825	50,076
Prior Year Revenue	-	-	-	(11,641)	-	(11,641)	-
Other State Revenue	5,374	108,782	(103,408)	21,342	220,379	(199,037)	441,563
Total Other State Revenue	5,374	281,490	(276,116)	378,092	476,168	(98,076)	957,467
Other Local Revenue							
Other Local Revenue	-	-	-	2,788	-	2,788	-
Contributions, Unrestricted	-	583	(583)	-	4,083	(4,083)	7,000
Total Other Local Revenue	-	583	(583)	2,788	4,083	(1,296)	7,000
Total Revenues	526,991	523,115	3,876	3,413,236	2,165,804	1,247,431	3,982,172
Expenses							
Certificated Salaries							
Teachers' Salaries	100,428	108,437	(8,009)	663,458	655,836	(7,623)	1,198,021
Teachers' Extra Duty/Stipends	-	2,009	(2,009)	-	12,055	12,055	22,100
Pupil Support Salaries	-	6,955	(6,955)	-	41,727	41,727	76,500
Administrators' Salaries	24,662	16,930	7,732	172,579	115,115	(57,463)	199,765
Total Certificated Salaries	125,090	134,331	(9,241)	836,037	824,733	(11,304)	1,496,386
Classified Salaries							
Instructional Salaries	16,124	15,060	1,063	118,836	90,363	(28,473)	165,665
Support Salaries	11,022	5,340	5,682	76,336	32,038	(44,298)	58,736
Supervisors' and Administrators' Salaries	6,389	9,003	(2,615)	45,520	60,209	14,689	105,226
Clerical and Office Staff Salaries	8,280	7,559	721	58,294	45,356	(12,938)	83,153
Total Classified Salaries	41,814	36,963	4,851	298,986	227,965	(71,021)	412,779
Benefits							
State Teachers' Retirement System, certificated positions	23,892	25,657	(1,765)	150,092	157,524	7,432	285,810
Public Employees' Retirement System, classified positions	10,950	9,998	952	78,280	61,665	(16,615)	111,657
OASDI/Medicare/Alternative, certificated positions	2,524	2,292	232	18,253	14,134	(4,119)	25,592
Medicare/Alternative, certificated positions	2,364	2,484	(120)	15,664	15,264	(400)	27,683
Health and Welfare Benefits, certificated positions	(2,083)	18,600	(20,683)	(7,531)	130,200	137,731	223,200
State Unemployment Insurance, certificated positions	4,054	4,691	(637)	4,565	10,321	5,756	18,766
Workers' Compensation Insurance, certificated positions	-	2,398	(2,398)	6,321	14,738	8,417	26,728
Other Benefits, certificated positions	-	-	-	1,843	-	(1,843)	-
Total Benefits	41,702	66,121	(24,419)	267,487	403,845	136,358	719,435

Alum Rock Middle School

Budget vs Actual

For the period ended January 31, 2025

	Current Period Actual	Current Period Budget	Current Period Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget
Books & Supplies							
Textbooks and Core Materials	-	-	-	2,176	23,000	20,824	23,000
Books and Reference Materials	-	-	-	-	5,000	5,000	5,000
School Supplies	1,693	1,617	77	58,118	11,317	(46,802)	19,400
Software	1,643	3,137	(1,494)	38,361	21,959	(16,402)	37,644
Office Expense	16	670	(654)	5,655	4,691	(964)	8,041
Business Meals	94	17	77	94	117	23	200
Noncapitalized Equipment	-	-	-	194	11,090	10,896	11,090
Food Services	10,836	10,647	189	68,789	63,882	(4,907)	117,117
Total Books & Supplies	14,283	16,087	(1,804)	173,387	141,055	(32,332)	221,493
Subagreement Services							
Special Education	45,939	17,596	28,342	151,650	105,578	(46,072)	193,560
Substitute Teacher	700	-	700	30,730	-	(30,730)	-
Security	143	-	143	2,121	-	(2,121)	-
Other Educational Consultants	36,462	20,810	15,652	218,773	104,052	(114,721)	208,104
Total Subagreement Services	83,244	38,407	44,837	403,275	209,630	(193,644)	401,664
Operations & Housekeeping							
Auto and Travel	173	227	(54)	7,034	1,364	(5,671)	2,500
Dues & Memberships	-	167	(167)	804	1,169	365	2,004
Insurance	-	3,242	(3,242)	72,634	22,695	(49,939)	38,905
Utilities	-	2,622	(2,622)	-	18,352	18,352	31,460
Janitorial Services	-	5,903	(5,903)	-	41,320	41,320	70,835
Communications	378	495	(117)	4,251	3,463	(789)	5,936
Postage and Shipping	-	50	(50)	500	250	(250)	500
Total Operations & Housekeeping	551	12,706	(12,155)	85,223	88,612	3,388	152,139
Facilities, Repairs & Other Leases							
Rent	96,271	91,471	4,800	628,226	640,297	12,071	1,097,652
Equipment Leases	526	1,127	(601)	3,892	7,889	3,997	13,524
Repairs and Maintenance	6,921	3,369	3,552	82,427	23,582	(58,845)	40,426
Total Facilities, Repairs & Other Leases	103,718	95,967	7,752	714,545	671,768	(42,777)	1,151,602
Professional/Consulting Services							
Audit & Taxes	-	-	-	6,586	14,193	7,607	14,193
Legal	2,016	2,500	(484)	21,028	17,500	(3,528)	30,000
Professional Development	-	810	(810)	5,471	4,050	(1,421)	8,100
General Consulting	4,180	2,027	2,153	17,004	10,136	(6,868)	20,271
Special Activities/Field Trips	125	2,900	(2,775)	3,533	5,800	2,267	8,700
Other Taxes and Fees	121	520	(399)	5,270	2,600	(2,670)	5,200
Payroll Service Fee	-	411	(411)	-	2,880	2,880	4,937
Management Fee	52,699	33,185	19,514	341,045	232,293	(108,751)	398,217
District Oversight Fee	16,782	3,422	13,360	43,088	22,809	(20,279)	41,373
Total Professional/Consulting Services	75,923	45,775	30,148	443,023	312,261	(130,763)	530,991
Depreciation							
Depreciation Expense	6,315	6,833	(519)	44,203	47,833	3,630	82,000
Total Depreciation	6,315	6,833	(519)	44,203	47,833	3,630	82,000
Total Expenses	492,639	453,189	39,451	3,266,167	2,927,702	(338,465)	5,168,490
Change in Net Assets	34,352	69,927	43,326	147,069	(761,898)	908,966	(1,186,318)
Net Assets, Beginning of Period	6,820,049			6,707,332			
Net Assets, End of Period	\$6,854,400			\$6,854,400			

Alum Rock High School

Budget vs Actual

For the period ended January 31, 2025

	Current Period Actual	Current Period Budget	Current Period Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget
Revenues							
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	10	-	10	-
Total Other Local Revenue	1	-	1	10	-	10	-
Total Revenues	1	-	1	(5,458)	-	(5,458)	-
Expenses							
Certificated Salaries							
Teachers' Salaries	5,211	-	5,211	37,312	-	(37,312)	-
Administrators' Salaries	3,111	-	3,111	21,780	-	(21,780)	-
Total Certificated Salaries	8,322	-	8,322	59,092	-	(59,092)	-
Classified Salaries							
Clerical and Office Staff Salaries	3,672	-	3,672	25,107	-	(25,107)	-
Total Classified Salaries	3,672	-	3,672	25,107	-	(25,107)	-
Benefits							
State Teachers' Retirement System, certificated positions	1,590	-	1,590	11,048	-	(11,048)	-
Public Employees' Retirement System, classified positions	993	-	993	6,792	-	(6,792)	-
OASDI/Medicare/Alternative, certificated positions	226	-	226	1,515	-	(1,515)	-
Medicare/Alternative, certificated positions	171	-	171	1,198	-	(1,198)	-
Health and Welfare Benefits, certificated positions	(91)	-	(91)	(288)	-	288	-
State Unemployment Insurance, certificated positions	254	-	254	254	-	(254)	-
Total Benefits	3,143	-	3,143	20,519	-	(20,519)	-

Alum Rock High School

Budget vs Actual

For the period ended January 31, 2025

	Current Period Actual	Current Period Budget	Current Period Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget
Books & Supplies							
Software	2,150	-	2,150	2,170	-	(2,170)	-
Total Books & Supplies	2,150	-	2,150	2,170	-	(2,170)	-
Subagreement Services							
Special Education	-	-	-	2,250	-	(2,250)	-
Substitute Teacher	-	-	-	2,100	-	(2,100)	-
Other Educational Consultants	4,000	-	4,000	4,000	-	(4,000)	-
Total Subagreement Services	4,000	-	4,000	8,350	-	(8,350)	-
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)	-
Total Expenses	21,287	-	21,287	162,941	-	(162,941)	-
Change in Net Assets	(21,286)	-	21,288	(168,399)	-	(168,399)	-
Net Assets, Beginning of Period	(241,942)			(94,829)			
Net Assets, End of Period	\$ (263,228)			\$ (263,228)			

El Camino Middle School

Budget vs Actual

For the period ended January 31, 2025

	Current Period Actual	Current Period Budget	Current Period Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget
Revenues							
State Aid - Revenue Limit							
LCFF State Aid	\$ 33,610	\$ 33,293	\$ 317	\$ 205,394	\$ 170,163	\$ 35,231	\$ 361,732
Education Protection Account	-	-	-	21,733	21,252	481	42,504
State Aid - Prior Year	-	-	-	18	-	18	-
In Lieu of Property Taxes	356,816	178,408	178,408	1,115,050	1,115,051	(1)	2,180,744
Total State Aid - Revenue Limit	390,426	211,701	178,725	1,342,195	1,306,465	35,730	2,584,980
Federal Revenue							
Special Education - Entitlement	-	2,543	(2,543)	-	12,996	(12,996)	27,628
Federal Child Nutrition	-	13,362	(13,362)	45,317	47,117	(1,801)	140,648
Title I, Part A - Basic Low Income	23,406	-	23,406	23,406	163,079	(139,673)	163,079
Title II, Part A - Teacher Quality	-	-	-	-	11,565	(11,565)	11,565
Title III - Limited English	-	-	-	-	-	-	18,578
Other Federal Revenue	-	3,488	(3,488)	3,976	6,975	(2,999)	13,950
Prior Year Federal Revenue	-	-	-	18,299	-	18,299	-
Total Federal Revenue	23,406	19,392	4,014	90,998	241,732	(150,735)	375,448
Other State Revenue							
State Special Education	-	16,921	(16,921)	75,770	86,487	(10,717)	183,853
State Child Nutrition	-	1,265	(1,265)	21,224	4,460	16,764	13,313
School Facilities (SB740)	-	146,363	(146,363)	156,043	146,363	9,680	292,725
Mandated Cost	-	-	-	4,360	9,269	(4,909)	9,269
State Lottery	-	13,529	(13,529)	13,819	13,529	290	52,917
Prior Year Revenue	-	-	-	27,088	-	27,088	-
Other State Revenue	1,625	116,164	(114,539)	9,931	235,304	(225,373)	471,458
Total Other State Revenue	1,625	294,242	(292,617)	308,235	495,411	(187,176)	1,023,535
Other Local Revenue							
Interest Revenue	1	-	1	4	-	4	-
Other Local Revenue	-	-	-	6,036	-	6,036	-
Contributions, Unrestricted	-	417	(417)	-	2,917	(2,917)	5,000
Contributions, Restricted	-	2,141	(2,141)	-	14,985	(14,985)	25,688
Total Other Local Revenue	1	2,557	(2,557)	6,039	17,901	(11,862)	30,688
Total Revenues	415,458	527,892	(112,434)	1,747,467	2,061,510	(314,043)	4,014,651
Expenses							
Certificated Salaries							
Teachers' Salaries	61,396	75,651	(14,255)	415,494	461,030	45,536	839,285
Teachers' Substitute Hours	6,866	-	6,866	42,646	-	(42,646)	-
Teachers' Extra Duty/Stipends	-	2,009	(2,009)	-	12,055	12,055	22,100
Pupil Support Salaries	4,227	8,318	(4,091)	25,563	49,909	24,347	91,500
Administrators' Salaries	25,120	25,794	(674)	170,432	178,657	8,225	305,726
Total Certificated Salaries	97,609	111,772	(14,163)	654,134	701,651	47,517	1,258,611
Classified Salaries							
Instructional Salaries	20,645	11,824	8,821	155,604	70,945	(84,659)	130,066
Support Salaries	9,957	3,005	6,952	58,161	19,692	(38,469)	34,719
Supervisors' and Administrators' Salaries	2,338	3,902	(1,565)	16,362	25,795	9,433	45,308
Clerical and Office Staff Salaries	7,274	8,209	(935)	51,548	57,464	5,915	98,510
Total Classified Salaries	40,214	26,941	13,273	281,676	173,896	(107,780)	308,602
Benefits							
State Teachers' Retirement System, certificated positions	18,500	21,348	(2,848)	124,427	134,015	9,588	240,395
Public Employees' Retirement System, classified positions	10,809	7,288	3,522	68,716	47,039	(21,677)	83,477
OASDI/Medicare/Alternative, certificated positions	2,460	1,670	789	16,506	10,782	(5,725)	19,133
Medicare/Alternative, certificated positions	1,962	2,011	(50)	13,272	12,695	(577)	22,725
Health and Welfare Benefits, certificated positions	(1,546)	10,150	(11,696)	(5,925)	71,050	76,975	121,800
State Unemployment Insurance, certificated positions	3,392	3,793	(401)	5,842	8,345	2,503	15,173
Workers' Compensation Insurance, certificated positions	-	1,942	(1,942)	6,568	12,258	5,690	21,941

El Camino Middle School

Budget vs Actual

For the period ended January 31, 2025

	Current Period Actual	Current Period Budget	Current Period Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget
Other Benefits, certificated positions	-	-	-	1,442	-	(1,442)	-
Total Benefits	35,578	48,203	(12,625)	230,848	296,184	65,336	524,643

El Camino Middle School

Budget vs Actual

For the period ended January 31, 2025

	Current Period Actual	Current Period Budget	Current Period Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget
Books & Supplies							
Textbooks and Core Materials	-	-	-	2,361	30,900	28,539	30,900
School Supplies	2,752	4,461	(1,709)	6,321	31,228	24,907	53,533
Software	1,643	4,608	(2,964)	43,148	32,254	(10,894)	55,292
Office Expense	431	20	411	4,253	140	(4,113)	240
Noncapitalized Equipment	-	-	-	-	11,375	11,375	11,375
Food Services	7,368	13,996	(6,629)	48,097	83,979	35,881	153,961
Total Books & Supplies	12,193	23,085	(10,892)	104,179	189,875	85,696	305,301
Subagreement Services							
Special Education	52,952	19,193	33,760	203,571	115,156	(88,415)	211,120
Substitute Teacher	4,375	-	4,375	66,923	-	(66,923)	-
Security	-	-	-	1,353	-	(1,353)	-
Other Educational Consultants	56,674	22,918	33,756	537,958	114,592	(423,366)	229,183
Total Subagreement Services	114,002	42,111	71,891	809,805	229,748	(580,057)	440,303
Operations & Housekeeping							
Auto and Travel	-	227	(227)	1,241	1,364	123	2,500
Dues & Memberships	-	169	(169)	920	1,185	265	2,031
Insurance	-	5,118	(5,118)	69,147	35,826	(33,321)	61,416
Utilities	-	3,655	(3,655)	-	25,584	25,584	43,858
Janitorial Services	-	8,345	(8,345)	-	58,412	58,412	100,134
Communications	378	1,285	(907)	1,826	8,996	7,169	15,421
Postage and Shipping	-	40	(40)	240	200	(40)	400
Total Operations & Housekeeping	378	18,839	(18,461)	73,374	131,565	58,191	225,760
Facilities, Repairs & Other Leases							
Rent	78,642	98,303	(19,660)	586,032	688,120	102,088	1,179,634
Equipment Leases	-	2,052	(2,052)	2,897	14,364	11,467	24,624
Repairs and Maintenance	154	4,594	(4,440)	82,939	32,160	(50,780)	55,131
Total Facilities, Repairs & Other Leases	78,796	104,949	(26,153)	671,868	734,644	62,775	1,259,389
Professional/Consulting Services							
Audit & Taxes	-	-	-	6,586	14,193	7,607	14,193
Legal	2,016	2,500	(484)	17,062	17,500	438	30,000
Professional Development	-	290	(290)	3,059	1,450	(1,609)	2,900
General Consulting	4,601	11,444	(6,843)	17,122	57,222	40,100	114,443
Special Activities/Field Trips	125	2,367	(2,242)	3,651	4,733	1,082	7,100
Other Taxes and Fees	16	-	16	5,797	-	(5,797)	-
Payroll Service Fee	-	336	(336)	-	2,352	2,352	4,032
Management Fee	41,546	33,455	8,090	174,143	234,188	60,045	401,465
District Oversight Fee	4,365	2,117	2,248	13,045	13,065	20	25,850
SPED Encroachment	-	-	-	1,180	-	(1,180)	-
Total Professional/Consulting Services	52,669	52,509	159	241,644	344,702	103,059	599,983
Depreciation							
Depreciation Expense	4,300	5,418	(1,117)	30,103	37,923	7,819	65,010
Total Depreciation	4,300	5,418	(1,117)	30,103	37,923	7,819	65,010
Total Expenses	435,738	433,827	1,911	3,097,632	2,840,187	(257,444)	4,987,602
Change in Net Assets	(20,281)	94,064	(110,523)	(1,350,165)	(778,678)	(571,487)	(972,951)
Net Assets, Beginning of Period	4,652,423			5,982,307			
Net Assets, End of Period	\$4,632,142			\$4,632,142			

El Primero High School

Budget vs Actual

For the period ended January 31, 2025

	Current Period Actual	Current Period Budget	Current Period Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget
Revenues							
State Aid - Revenue Limit							
LCFF State Aid	\$ 118,850	\$ 122,295	\$ (3,445)	\$ 726,306	\$ 625,062	\$ 101,244	\$ 1,538,945
Education Protection Account	-	-	-	41,323	47,250	(5,927)	94,500
In Lieu of Property Taxes	369,642	373,193	(3,551)	2,310,262	2,332,457	(22,195)	5,283,249
Total State Aid - Revenue Limit	488,492	495,488	(6,996)	3,077,891	3,004,769	73,122	6,916,694
Federal Revenue							
Special Education - Entitlement	-	4,881	(4,881)	-	24,949	(24,949)	61,425
Federal Child Nutrition	-	26,421	(26,421)	44,131	93,170	(49,038)	278,118
Title I, Part A - Basic Low Income	93,953	-	93,953	105,077	194,574	(89,497)	194,574
Title II, Part A - Teacher Quality	20,218	-	20,218	20,218	18,650	1,568	18,650
Title III - Limited English	3,179	-	3,179	3,179	-	3,179	23,160
Other Federal Revenue	6,506	2,467	4,039	29,464	4,935	24,530	9,869
Total Federal Revenue	123,856	33,770	90,086	202,069	336,277	(134,207)	585,796
Other State Revenue							
State Special Education	-	32,483	(32,483)	134,600	166,025	(31,425)	408,764
State Child Nutrition	-	2,501	(2,501)	21,919	8,819	13,100	26,325
School Facilities (SB740)	-	322,056	(322,056)	296,699	322,056	(25,357)	644,112
Mandated Cost	-	-	-	23,042	23,017	25	23,017
State Lottery	-	25,971	(25,971)	26,410	25,971	439	117,653
Prior Year Revenue	-	-	-	23,737	-	23,737	-
Other State Revenue	3,089	23,251	(20,162)	18,877	53,118	(34,241)	108,125
Total Other State Revenue	3,089	406,262	(403,173)	545,284	599,005	(53,721)	1,327,995
Other Local Revenue							
Interest Revenue	3	-	3	21	-	21	-
Other Local Revenue	330	-	330	13,765	-	13,765	-
Contributions, Unrestricted	-	1,000	(1,000)	-	7,000	(7,000)	12,000
Contributions, Restricted	-	7,995	(7,995)	-	55,967	(55,967)	95,943
Total Other Local Revenue	333	8,995	(8,662)	13,785	62,967	(49,181)	107,943
Total Revenues	615,770	944,515	(328,745)	3,839,030	4,003,017	(163,988)	8,938,429
Expenses							
Certificated Salaries							
Teachers' Salaries	215,483	262,496	(47,012)	1,434,919	1,589,698	154,779	2,902,176
Teachers' Substitute Hours	3,736	-	3,736	26,221	-	(26,221)	-
Teachers' Extra Duty/Stipends	-	1,718	(1,718)	-	10,309	10,309	18,900
Pupil Support Salaries	4,227	12,773	(8,545)	28,061	76,636	48,576	140,500
Administrators' Salaries	39,224	45,355	(6,131)	275,036	313,535	38,499	536,360
Total Certificated Salaries	262,671	322,342	(59,671)	1,764,237	1,990,179	225,942	3,597,936
Classified Salaries				510,299			917,808
Instructional Salaries	25,417	31,435	(6,018)	182,962	188,610	5,648	345,785
Support Salaries	19,184	21,110	(1,926)	100,804	128,320	27,516	233,870
Supervisors' and Administrators' Salaries	12,202	8,453	3,749	85,413	59,169	(26,244)	101,433
Clerical and Office Staff Salaries	12,651	19,968	(7,317)	141,121	136,877	(4,243)	236,720
Total Classified Salaries	69,455	80,966	(11,511)	510,299	512,976	2,677	917,808
Benefits							
State Teachers' Retirement System, certificated positions	50,967	61,567	(10,601)	326,472	380,124	53,652	687,206
Public Employees' Retirement System, classified positions	15,953	22,509	(6,556)	122,648	142,607	19,959	255,151
OASDI/Medicare/Alternative, certificated positions	3,886	5,020	(1,133)	29,370	31,805	2,434	56,904
Medicare/Alternative, certificated positions	4,663	5,848	(1,185)	31,135	36,296	5,161	65,478
Health and Welfare Benefits, certificated positions	(5,660)	36,833	(42,493)	(28,988)	257,833	286,821	442,000
State Unemployment Insurance, certificated positions	7,872	8,469	(598)	8,822	18,632	9,810	33,877
Workers' Compensation Insurance, certificated positions	-	5,646	(5,646)	12,395	35,044	22,649	63,220
Other Benefits, certificated positions	-	-	-	4,086	-	(4,086)	-
Total Benefits	77,681	145,893	(68,212)	505,941	902,342	396,401	1,603,836

El Primero High School

Budget vs Actual

For the period ended January 31, 2025

	Current Period Actual	Current Period Budget	Current Period Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget
Books & Supplies							
Textbooks and Core Materials	-	-	-	-	45,000	45,000	45,000
Books and Reference Materials	-	-	-	2,207	-	(2,207)	-
School Supplies	969	3,184	(2,215)	139,532	22,285	(117,247)	38,203
Software	2,808	6,135	(3,327)	74,463	42,943	(31,519)	73,617
Office Expense	151	-	151	10,783	-	(10,783)	-
Business Meals	-	57	(57)	-	397	397	680
Noncapitalized Equipment	-	-	-	15,087	21,350	6,263	21,350
Food Services	8,677	27,677	(19,000)	53,905	166,060	112,155	304,443
Total Books & Supplies	12,604	37,052	(24,447)	295,976	298,035	2,058	483,293
Subagreement Services							
Special Education	91,885	34,496	57,388	354,086	206,978	(147,108)	379,460
Substitute Teacher	5,310	3,200	2,110	60,644	19,200	(41,444)	35,200
Transportation	-	-	-	103,935	-	(103,935)	-
Security	-	-	-	1,353	-	(1,353)	-
Other Educational Consultants	7,142	-	7,142	7,142	-	(7,142)	-
Total Subagreement Services	104,337	37,696	66,640	527,160	226,178	(300,982)	414,660
Operations & Housekeeping							
Auto and Travel	1,255	455	800	6,368	2,727	(3,641)	5,000
Dues & Memberships	-	1,250	(1,250)	7,699	8,750	1,051	15,000
Insurance	-	5,080	(5,080)	150,503	35,562	(114,940)	60,964
Utilities	-	6,005	(6,005)	-	42,034	42,034	72,058
Janitorial Services	-	6,424	(6,424)	-	44,967	44,967	77,086
Communications	392	1,251	(859)	2,384	8,760	6,376	15,017
Postage and Shipping	-	451	(451)	4,343	2,257	(2,086)	4,513
Total Operations & Housekeeping	1,647	20,916	(19,269)	171,296	145,057	(26,239)	249,638
Facilities, Repairs & Other Leases							
Rent	89,026	113,346	(24,319)	638,628	793,419	154,792	1,360,147
Equipment Leases	-	2,052	(2,052)	5,216	14,364	9,148	24,624
Repairs and Maintenance	154	4,425	(4,271)	82,847	30,975	(51,872)	53,099
Total Facilities, Repairs & Other Leases	89,180	119,823	(30,642)	726,690	838,758	112,068	1,437,870
Professional/Consulting Services							
Audit & Taxes	-	-	-	6,586	14,913	8,327	14,913
Legal	4,031	2,500	1,531	43,129	17,500	(25,629)	30,000
Professional Development	-	-	-	45,823	-	(45,823)	-
General Consulting	6,832	28,397	(21,565)	27,073	141,986	114,913	283,972
Special Activities/Field Trips	466	2,333	(1,868)	14,621	4,667	(9,955)	7,000
Other Taxes and Fees	702	1,000	(298)	8,002	5,000	(3,002)	10,000
Payroll Service Fee	-	732	(732)	-	5,123	5,123	8,782
Management Fee	61,544	74,487	(12,943)	382,524	521,408	138,884	893,843
District Oversight Fee	4,967	4,955	12	35,060	30,048	(5,012)	69,167
SPED Encroachment	-	-	-	2,292	-	(2,292)	-
Public Relations/Recruitment	-	450	(450)	-	2,250	2,250	4,500
Total Professional/Consulting Services	78,542	114,854	(36,313)	565,111	742,894	177,783	1,322,177
Depreciation							
Depreciation Expense	3,599	3,695	(96)	25,192	25,865	674	44,341
Total Depreciation	3,599	3,695	(96)	25,192	25,865	674	44,341
Total Expenses	699,716	883,237	(183,521)	5,091,902	5,682,284	590,382	10,071,559
Change in Net Assets	(83,946)	61,278	(512,265)	(1,252,873)	(1,679,267)	426,394	(1,133,130)
Net Assets, Beginning of Period	5,227,565			6,396,492			
Net Assets, End of Period	\$5,143,619			\$5,143,619			

Central Office

Budget vs Actual

For the period ended January 31, 2025

	Current Period Actual	Current Period Budget	Current Period Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget
Revenues							
Other Local Revenue							
Interest Revenue	\$ 7,356	\$ 3,500	\$ 3,856	\$ 32,482	\$ 24,500	\$ 7,982	\$ 42,000
Other Fees and Contracts	155,789	141,127	14,661	897,712	987,890	(90,178)	1,693,525
Other Local Revenue	31,110	-	31,110	351,399	-	351,399	-
School Fundraising	-	1	(1)	6,000	3	5,997	5
Contributions, Unrestricted	-	24,167	(24,167)	-	169,167	(169,167)	290,000
Contributions, Restricted	-	3,770	(3,770)	-	26,387	(26,387)	45,235
Total Other Local Revenue	194,254	172,564	21,691	1,287,593	1,207,946	79,647	2,070,765
Total Revenues	194,254	172,564	21,691	1,287,593	1,207,946	79,647	2,070,765
Expenses							
Certificated Salaries							
Teachers' Salaries	8,778	-	8,778	52,128	-	(52,128)	-
Teachers' Substitute Hours	2,491	-	2,491	17,480	-	(17,480)	-
Administrators' Salaries	30,125	13,390	16,735	301,286	92,410	(208,876)	158,040
Total Certificated Salaries	41,393	13,390	28,003	370,894	92,410	(278,484)	158,040
Classified Salaries							
Support Salaries	3,046	-	3,046	23,728	-	(23,728)	-
Supervisors' and Administrators' Salaries	9,819	46,607	(36,788)	221,399	334,561	113,162	566,592
Clerical and Office Staff Salaries	26,023	27,749	(1,726)	247,222	243,807	(3,416)	382,552
Total Classified Salaries	38,888	74,357	(35,468)	492,349	578,368	86,019	949,145
Benefits							
State Teachers' Retirement System, certificated positions	7,906	2,558	5,349	69,266	17,650	(51,616)	30,186
Public Employees' Retirement System, classified positions	10,240	20,113	(9,874)	113,783	156,448	42,665	256,744
OASDI/Medicare/Alternative, certificated positions	2,356	4,610	(2,254)	28,496	35,859	7,363	58,847
Medicare/Alternative, certificated positions	1,139	1,272	(133)	12,216	9,726	(2,490)	16,054
Health and Welfare Benefits, certificated positions	97,387	10,000	87,387	526,889	70,000	(456,889)	120,000
State Unemployment Insurance, certificated positions	1,595	1,470	125	1,740	3,234	1,494	5,880
Workers' Compensation Insurance, certificated positions	15,163	1,228	13,935	32,525	9,391	(23,134)	15,501
Other Benefits, certificated positions	(38)	-	(38)	739	-	(739)	-
Total Benefits	135,748	41,252	94,496	785,654	302,309	(483,346)	503,211
Books & Supplies							
Textbooks and Core Materials	-	-	-	746	-	(746)	-
Software	550	1,633	(1,083)	17,758	11,431	(6,327)	19,596
Office Expense	340	333	6	19,136	2,333	(16,803)	4,000
Business Meals	(25)	1,917	(1,942)	224	13,417	13,193	23,000
Noncapitalized Equipment	-	-	-	-	18,500	18,500	18,500
Total Books & Supplies	865	3,883	(3,018)	37,864	45,681	7,817	65,096
Operations & Housekeeping							
Auto and Travel	-	455	(455)	272	2,727	2,455	5,000
Dues & Memberships	-	991	(991)	-	6,934	6,934	11,887
Insurance	-	196	(196)	(1,000)	1,374	2,374	2,356
Janitorial Services	-	167	(167)	-	1,167	1,167	2,000
Communications	378	385	(7)	1,345	2,693	1,348	4,617
Postage and Shipping	-	220	(220)	69	1,100	1,031	2,200
Total Operations & Housekeeping	378	2,413	(2,035)	687	15,995	15,309	28,060
Facilities, Repairs & Other Leases							
Rent	-	3,770	(3,770)	1,106	26,387	25,281	45,235
Additional Rent	-	-	-	696	-	(696)	-
Equipment Leases	-	108	(108)	548	758	211	1,300
Other Leases	-	-	-	(463)	-	463	-
Repairs and Maintenance	-	835	(835)	4,133	5,842	1,709	10,014
Total Facilities, Repairs & Other Leases	-	4,712	(4,712)	6,020	32,987	26,967	56,549

Central Office

Budget vs Actual

For the period ended January 31, 2025

	Current Period Actual	Current Period Budget	Current Period Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget
Professional/Consulting Services							
IT	-	350	(350)	-	2,450	2,450	4,200
Audit & Taxes	-	-	-	7,636	14,193	6,557	14,193
Legal	-	2,048	(2,048)	4,011	14,333	10,321	24,570
Professional Development	-	700	(700)	850	3,500	2,650	7,000
General Consulting	1,128	3,614	(2,486)	2,660	18,070	15,410	36,140
Special Activities/Field Trips	-	500	(500)	-	1,000	1,000	1,500
Bank Charges	236	300	(64)	1,134	1,500	366	3,000
Printing	-	240	(240)	1,942	1,200	(742)	2,400
Other Taxes and Fees	609	420	189	3,489	2,100	(1,389)	4,200
Payroll Service Fee	2,800	90	2,710	15,925	628	(15,297)	1,076
Management Fee	24,856	42,100	(17,244)	205,790	294,700	88,910	505,200
District Oversight Fee	-	0	(0)	-	0	0	0
Public Relations/Recruitment	-	1,890	(1,890)	-	9,452	9,452	18,904
Scholarships	-	-	-	68,000	-	(68,000)	-
Total Professional/Consulting Services	29,629	52,252	(22,623)	311,437	363,125	51,689	622,383
Depreciation							
Depreciation Expense	-	20	(20)	-	140	140	240
Total Depreciation	-	20	(20)	-	140	140	240
Total Expenses	246,901	192,278	54,622	2,004,904	1,431,015	(573,890)	2,382,722
Change in Net Assets	(52,647)	(19,715)	76,313	(717,311)	(223,069)	(494,243)	(311,957)
Net Assets, Beginning of Period	(7,674,079)			(7,009,414)			
Net Assets, End of Period	\$ (7,726,725)			\$ (7,726,725)			

DCP Foundation

Statement of Activities

For the period ended January 31, 2025

	Current Period Actual	Current Year Actual
Revenues		
Other Local Revenue		
Lease and Rental Income	\$ 263,940	\$ 1,852,885
Interest Revenue	13,628	115,539
Total Other Local Revenue	<u>277,568</u>	<u>1,968,424</u>
Total Revenues	<u>277,568</u>	<u>1,968,424</u>
Expenses		
Operations & Housekeeping		
Utilities	30,021	171,349
Total Operations & Housekeeping	<u>30,021</u>	<u>171,349</u>
Facilities, Repairs & Other Leases		
Rent	22,603	108,397
Repairs and Maintenance	-	(2,000)
Total Facilities, Repairs & Other Leases	<u>22,603</u>	<u>106,397</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	715,290
Total Depreciation	<u>102,184</u>	<u>715,290</u>
Interest		
Interest Expense	-	826,731
Total Interest	<u>-</u>	<u>826,731</u>
Total Expenses	<u>154,809</u>	<u>1,830,353</u>
Change in Net Assets	122,759	138,070
Net Assets, Beginning of Period	<u>(854,273)</u>	<u>(869,584)</u>
Net Assets, End of Period	<u>\$ (731,514)</u>	<u>\$ (731,514)</u>

Central Office

Check Register

For the period ended January 31, 2025

Check Number	Vendor Name	Check Date	Check Amount
9001-101-Op x7787 - Heritage Bank			
10040	Rocketship Public Schools	1/6/2025	\$ 250.00
10041	California Teachers Association	1/9/2025	3,882.84
10042	Fremont HS - Sunnyvale Cup	1/13/2025	630.00
10043	San Jose Unified School District	1/15/2025	36,794.23
10044	Santa Clara County Office of Education	1/15/2025	17,382.88
10045	Voya Financial FBO CalSTRS Pension2	1/22/2025	11,220.23
10046	Ryland Strategic Business Consulting	1/24/2025	6,937.50
10047	Valerie Royalty-Quandt	1/24/2025	823.66
10048	Littleseed Education Consulting	1/28/2025	42,300.00
ACH	The Stepping Stones Group	1/1/2025	4,560.00
ACH	Inova	1/6/2025	71,620.28
ACH	Level Data	1/10/2025	1,455.12
ACH	Department of Justice	1/10/2025	98.00
ACH	Kaiser Foundation Health Plan, Inc.	1/10/2025	54,822.04
ACH	Navia Benefit Solutions	1/10/2025	604.20
ACH	Arriba! Linguistic Services	1/10/2025	627.75
ACH	Service Rent-A-Car Inc.	1/10/2025	1,249.61
ACH	Nob Hill Catering, Inc.	1/10/2025	16,044.25
ACH	Amergis Healthcare Staffing Inc	1/10/2025	9,650.00
ACH	Backupify, Inc.	1/10/2025	550.00
ACH	Center for Developing Minds	1/10/2025	6,900.00
ACH	Sutter Health Plus	1/10/2025	36,973.60
ACH	CHLIC-CHICAGO	1/10/2025	7,579.96
ACH	Swing Education, Inc	1/10/2025	8,225.00
ACH	CSMC	1/10/2025	2,460.94
ACH	Perfective Maintenance LLC	1/10/2025	12,879.03
ACH	Wilmington Trust, National Association	1/10/2025	23,177.40
ACH	Charter Impact	1/10/2025	27,183.75
ACH	Star Elevator, Inc.	1/10/2025	307.74
ACH	ReadyRefresh	1/10/2025	46.24
ACH	Aaron's Academic Apparel & Graduation Products	1/10/2025	1,447.50
ACH	Littleseed Education Consulting	1/10/2025	16,800.00
ACH	AT&T 831-001-3036 301	1/10/2025	88.86
ACH	Liminex, Inc.	1/10/2025	2,150.40
ACH	Boys & Girls Clubs of Silicon Valley	1/10/2025	89,136.42
ACH	Heritage Acct#7787 - Bank Rec Use	1/10/2025	120.00
ACH	Inova	1/14/2025	76,196.30
ACH	Inova	1/14/2025	224,913.07
ACH	Navia Benefit (ACH)/Avidia Bank (HSA Account)	1/16/2025	3,902.72
ACH	Santa Clara County Office of Education	1/16/2025	10,441.14
ACH	San Jose Unified School District	1/16/2025	16,735.24
ACH	EMH Sports USA, Inc.	1/17/2025	104.71
ACH	Symbal Inc	1/17/2025	23,224.00
ACH	Staples	1/17/2025	43.12
ACH	Service Rent-A-Car Inc.	1/17/2025	998.05
ACH	SHC Services Inc	1/17/2025	3,000.00
ACH	Amergis Healthcare Staffing Inc	1/17/2025	8,712.50
ACH	GoTo Communications Inc.	1/17/2025	1,511.21
ACH	Superior Vision Services, Inc.	1/17/2025	217.03
ACH	Sutter Health Plus	1/17/2025	578.10
ACH	Tangram Insurance Services, Inc	1/17/2025	15,163.00
ACH	Edtheory Staffing Services	1/17/2025	2,688.00
ACH	Swing Education, Inc	1/17/2025	350.00
ACH	Infinity Communications and Consulting	1/17/2025	1,125.00
ACH	The Hartford	1/17/2025	2,469.17
ACH	Superior Vision Services, Inc.	1/17/2025	33.32
ACH	BrightBee Inc.	1/17/2025	1,525.00
ACH	Occuscreen, LLC	1/17/2025	156.95
ACH	Savvas Learning Company LLC	1/17/2025	909.64
ACH	ReadyRefresh	1/17/2025	514.61
ACH	Young, Minney & Corr, LLP	1/17/2025	8,062.50
ACH	California Interpreters Network	1/17/2025	312.50
ACH	Iron Mountain	1/17/2025	613.33
ACH	Inova	1/17/2025	2.66
ACH	Inova	1/21/2025	64.99

Central Office

Check Register

For the period ended January 31, 2025

Check Number	Vendor Name	Check Date	Check Amount
ACH	Inova	1/21/2025	717.63
ACH	SHC Services Inc	1/24/2025	3,931.00
ACH	Edtheory Staffing Services	1/24/2025	8,960.00
ACH	HopSkipDrive, Inc.	1/24/2025	1,725.34
ACH	BrightBee Inc.	1/24/2025	285.00
ACH	Moss Adams LLP	1/24/2025	4.89
ACH	Clark Pest Control, Inc.	1/24/2025	144.00
ACH	Sharlyn Schweitzerhof	1/24/2025	9,687.50
ACH	Charter Impact	1/24/2025	472.00
ACH	Rebekah Children's Service	1/24/2025	15,142.00
ACH	Arriba! Linguistic Services	1/24/2025	806.55
ACH	Nob Hill Catering, Inc.	1/24/2025	10,836.00
ACH	U.S. BANK CORPORATE PAYMENT SYSTEMS	1/24/2025	91,675.55
ACH	Amergis Healthcare Staffing Inc	1/24/2025	10,493.00
ACH	School Innovations & Achievement	1/24/2025	3,202.80
ACH	Swing Education, Inc	1/24/2025	700.00
ACH	Sutter Health Plus	1/24/2025	17,673.30
ACH	Perfective Maintenance LLC	1/24/2025	5,180.00
ACH	Navia Benefit Solutions	1/28/2025	5.00
ACH	Inova	1/30/2025	86,594.76
ACH	Inova	1/30/2025	264,846.71
ACH	EMH Sports USA, Inc.	1/31/2025	2,337.50
ACH	The Stepping Stones Group	1/31/2025	8,208.00
ACH	Take2 Photography	1/31/2025	549.64
ACH	Bay Alarm Company, Acct # 3946222	1/31/2025	142.83
ACH	The Hartford	1/31/2025	1,697.19
ACH	EdTec Inc	1/31/2025	960.00
ACH	LS Services LLC	1/31/2025	500.00
ACH	Savvas Learning Company LLC	1/31/2025	2,000.00
ACH	Legacy Business Solutions	1/31/2025	526.27
ACH	PowerSchool Group LLC	1/31/2025	1,436.40
ACH	Amergis Healthcare Staffing Inc	1/31/2025	14,158.76
ACH	Amazon Capital Services	1/31/2025	1,613.40
ACH	Bradford Sargent	1/31/2025	97.52
ACH	CSMC	1/31/2025	2,460.94
ACH	Sutter Health Plus	1/31/2025	1,156.20
ACH	Perfective Maintenance LLC	1/31/2025	1,596.81
ACH	ReadyRefresh	1/31/2025	4.49
ACH	Priscilla Lino	1/31/2025	266.71
ACH	Iron Mountain	1/31/2025	11.95
ACH	Heritage Acct#7787 - Bank Rec Use	1/31/2025	1.44
ACH	Heritage Acct#7787 - Bank Rec Use	1/31/2025	40.00
ACH	Heritage Acct#7787 - Bank Rec Use	1/31/2025	75.00

Total Disbursements Issued in January \$ 1,494,471.37

DCP Foundation

Check Register

For the period ended January 31, 2025

Check Number	Vendor Name	Check Date	Check Amount
9051-105-Fac1 x7837 - Heritage Bank			
30016	Republic Services #915	1/14/2025	\$ 1,528.39
30017	San Jose Water	1/14/2025	192.03
30018	PG&E	1/22/2025	6,039.71
			<hr/>
			\$ 7,760.13
9052-105-Fac2 x7845 - Heritage Bank			
40028	PG&E	1/14/2025	\$ 15,970.84
40029	Republic Services #915	1/14/2025	3,839.06
40030	San Jose Water	1/14/2025	244.40
40031	San Jose Water Company	1/14/2025	2,206.87
			<hr/>
			\$ 22,261.17
			<hr/>
			Total Disbursements Issued in January \$ <u>30,021.30</u>

Alum Rock Middle School

Accounts Payable Aging

January 31, 2025

Vendor Name	Invoice/Credit Number	Invoice Date	Date Due	Current	1 - 30 Days Past Due	31 - 60 Days Past Due	61 - 90 Days Past Due	Over 90 Days Past Due	Total
Comcast # 905495668	208977921R	7/1/2024	8/1/2024	\$ -	\$ -	\$ -	\$ -	\$ (1,972)	\$ (1,972)
Comcast # 905495668	211506970R	8/1/2024	9/1/2024	-	-	-	-	238	238
Santa Clara County Office of Education	251291	1/13/2025	2/15/2025	16,782	-	-	-	-	16,782
Total Outstanding Invoices				<u>\$ 16,782</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (1,734)</u>	<u>\$ 15,048</u>

El Primero High School

Accounts Payable Aging

January 31, 2025

Vendor Name	Invoice/Credit Number	Invoice Date	Date Due	Current	1 - 30 Days Past Due	31 - 60 Days Past Due	61 - 90 Days Past Due	Over 90 Days Past Due	Total
Comcast # 905495668	226285926	12/1/2024	12/31/2024	\$ -	\$ -	\$ 15	\$ -	\$ -	\$ 15
Total Outstanding Invoices				<u>\$ -</u>	<u>\$ -</u>	<u>\$ 15</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 15</u>

Central Office

Accounts Payable Aging

January 31, 2025

Vendor Name	Invoice/Credit Number	Invoice Date	Date Due	Current	1 - 30 Days Past Due	31 - 60 Days Past Due	61 - 90 Days Past Due	Over 90 Days Past Due	Total
Comcast # 905495668	222146254	11/1/2024	12/1/2024	\$ -	\$ -	\$ -	\$ 259	\$ -	\$ 259
Superior Vision Services, Inc.	874530	2/1/2025	2/1/2025	222	-	-	-	-	222
Superior Vision Services, Inc.	874529	2/1/2025	2/1/2025	70	-	-	-	-	70
Total Outstanding Invoices				<u>\$ 292</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 259</u>	<u>\$ -</u>	<u>\$ 551</u>

Area	Due Date	Description	Completed By	Board Must Approve	Signature Required	Additional Information
FINANCE	Board meeting before Feb 28	2024-25 LCAP Midyear Update - 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 . 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: All available mid-year outcome data related to metrics identified in the current year's LCAP. All available mid-year expenditure and implementation data on all actions identified in the current year's LCAP. There is no required template for the mid-year update	Downtown College Prep with Charter Impact support	No	No	https://www.cde.ca.gov/re/lc/
DATA	Feb-01	School Accountability Report Card - 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.	Downtown College Prep	Yes	No	https://www.cde.ca.gov/ta/ac/sa/
FINANCE	Feb-20	Certification of the First Principal Apportionment - 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	https://www.cde.ca.gov/fg/aa/pa/
FINANCE	Feb-28	Comprehensive Support and Improvement (CSI) Expenditure Reporting - 2023 Report 3 - 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 Downtown College Prep support	No	No	https://www.cde.ca.gov/sp/sw/t1/csileagrntprpt.asp
DATA	Feb-28	CALPADS - Fall 2 deadline - 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.	Downtown College Prep	No	No	https://www.cde.ca.gov/ds/sp/cl/rptcalendar.asp
FINANCE	Set by Authorizer (by Mar 15)	2nd Interim Financial Report - 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	https://www.cde.ca.gov/fg/fi/ir/interimstatus.asp
FINANCE	Mar-01	School-Based Medi-Cal Administrative Activities (SMAA) - All charter schools participating in the SMAA program are required to participate in this reporting. The SMAA program reimburse schools for the federal share (50%) of the certain costs for administering the Medi-Cal program.	Downtown College Prep with Charter Impact support	No	No	https://www.dhcs.ca.gov/provgovpart/Pages/SMAA
FINANCE	Mar-01	Every Student Succeeds Act Per-Pupil Expenditure Application -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	https://www3.cde.ca.gov/essars
DATA	Mar-07	CRDC - 2023-24 Submission Window (Dec 9, 2024 - Mar 7, 2025) - The CRDC collects key information on civil rights indicators, including student enrollment and educational programs and services, most of which is disaggregated by race and ethnicity, sex, limited English proficiency, and disability status.	Downtown College Prep	No	No	https://crdc.communities.ed.gov/#program
FINANCE	Mar-28	El Dorado SELPA Pre-Test for Year-End Maintenance of Effort (Special Education) - 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	https://charterselpa.org/Partner-Services/Business-Services/index.html
FINANCE	Apr-01 or sooner based on Authorizer	Audit Firm Selection - In accordance with Education Code (EC) Section 41020 (b) (3), if the governing board of a Local Educational Agency (LEA) does not have an audit contract in place by April 1, the County Superintendent of Schools, having jurisdiction over the LEA, shall provide for the audit and charge the LEA's fund for the cost incurred.	Downtown College Prep with Charter Impact support	Yes	No	https://leginfo.legislature.ca.gov/faces/codes_displaySection.xhtml?sectionNum=41020.&lawCode=EDC
FINANCE	Apr-01	File a Form 700 - Statement of Economic Interests (SEI) : The requirement is part of the Political Reform Act enacted in 1974, which was passed by California voters to promote integrity in state and local government by helping agency decision makers avoid conflicts between their personal interests and official duties. Depending on your local authorizer's conflict of interest policies, certain charter school officers and employees may be required to file Statements of Economic Interest with a filing officer by the April 1 deadline.	Downtown College Prep	Yes	Yes	https://www.fppc.ca.gov/Form700.html
FINANCE	Apr-05	Year 5 ESSER and GEER Annual Reporting - The Year 5 ESSER and GEER Annual Reports are applicable to activities and expenditures that occurred July 1, 2023 – June 30, 2024. Local educational agencies (LEAs) are required to report to the California Department of Education (CDE) on funds received through the CARES Act, the CRRSA Act, and the ARP. (ESSER I, GEER, ESSER II, ESSER III). Year 4 Annual Reporting is anticipated to open March 2025 and close April 2025.	Charter Impact with Downtown College Prep support	No	No	https://www.cde.ca.gov/fg/cr/reporting.asp
FINANCE	Apr-15	Federal Stimulus Reporting - Local educational agencies (LEAs) are required to report to the California Department of Education (CDE) on funds received from ESSER II and ESSER III. LEAs are required to report corrections for the period through September 30, 2024.	Charter Impact with Downtown College Prep support	No	No	https://www.cde.ca.gov/fg/cr/reporting.asp

FINANCE	Apr-16	Special Education Federal Expenditure Report #2 due to SELPA - Interim financial reporting for actuals through March 31 are due to El Dorado Charter SELPA.	Charter Impact	No	No	https://charterselpa.org/Partner-Services/Business-Services/index.html
FINANCE	Apr-16	Special Education ADA/Enrollment Report #3 due to SELPA - Report are due to El Dorado Charter SELPA.	Charter Impact	No	No	https://charterselpa.org/Partner-Services/Business-Services/index.html
FINANCE	Apr-26	School-Based Medi-Cal Administrative Activities (SMAA) - All charter schools participating in the SMAA program are required to participate in this reporting. The SMAA program reimburse schools for the federal share (50%) of the certain costs for administering the Medi-Cal program.	Downtown College Prep with Charter Impact support	No	No	https://www.dhcs.ca.gov/provgovpart/Pages/SMAA
FINANCE	Apr-26	Antibias Education Grant Program - All charter schools participating in the Antibias Education Grant Program are required to participate in this reporting.	Downtown College Prep with Charter Impact support	No	No	https://www.cde.ca.gov/pd/ps/antibiasgrant.asp
FINANCE	Apr-30	ASES - 3rd Quarter Expenditure Report - 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).	Downtown College Prep with After School Provider and Charter Impact Support	No	No	https://www.cde.ca.gov/ls/ex/asesduedates.asp
FINANCE	Apr-30	Federal Cash Management - Period 4 - The Title I, Part A; Title I, Part D, Subpart 2; Title II, Part A; Title III LEP; Title III Immigrant; and Title IV programs under the Elementary and Secondary Education Act of 1965 (ESEA), as amended by the ESSA, will utilize the Federal Cash Management program. Charter schools that are awarded a grant under any of these programs must submit the CMDC report for a particular quarter in order to receive an apportionment for that quarter; CDE will apportion funds to LEAs whose cash balance is below a certain threshold.	Charter Impact	No	No	https://www.cde.ca.gov/fg/aa/cm/