



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 February 28, 2025

FY25 Forecast Highlights

- ❑ Beginning fund balances now reflect the audit totals by site.
- ❑ Employee Retention Credit Payment received for net of \$2.34MM. Added to Net cash flow at Central Office- but not to individual sites. Not shown as a revenue.
- ❑ Cash currently projected to end in the positive by \$1.55MM on 6/30/25.
- ❑ Cash position **reflects ARHS negative cash of \$450.6k**. Cash includes an \$850k cash contribution from the Foundation that occurred in December and a \$1.1MM transfer of cash from the Foundation in July related to a Prior Year forbearance as well as a \$600k transfer projected in April.
- ❑ The total of cash transferred from the foundation will be \$2.55MM within the current fiscal year.
- ❑ There is currently \$776,003.70 cash in the foundation accounts, not including the Bond Reserve account. \$600k of this to be transferred in June.
- ❑ Aging amounts currently at \$27k.
- ❑ A DTO payout was assumed in June. This totals approximately \$370k across all sites.

FY25 Forecast Highlights



- ❑ Updated Subsequent Fiscal Years to reflect the close. Added estimated close-out expenses in subsequent year.
- ❑ Overall projected revenues have decreased from December close by \$1.01MM primarily due to overall lower ADA. \$2.34MM could be added in April.
- ❑ Overall projected Expenses have increased from December close by \$15.1k based primarily on actual run rates.

FY24-25 Forecast Highlights as of Feb 28th

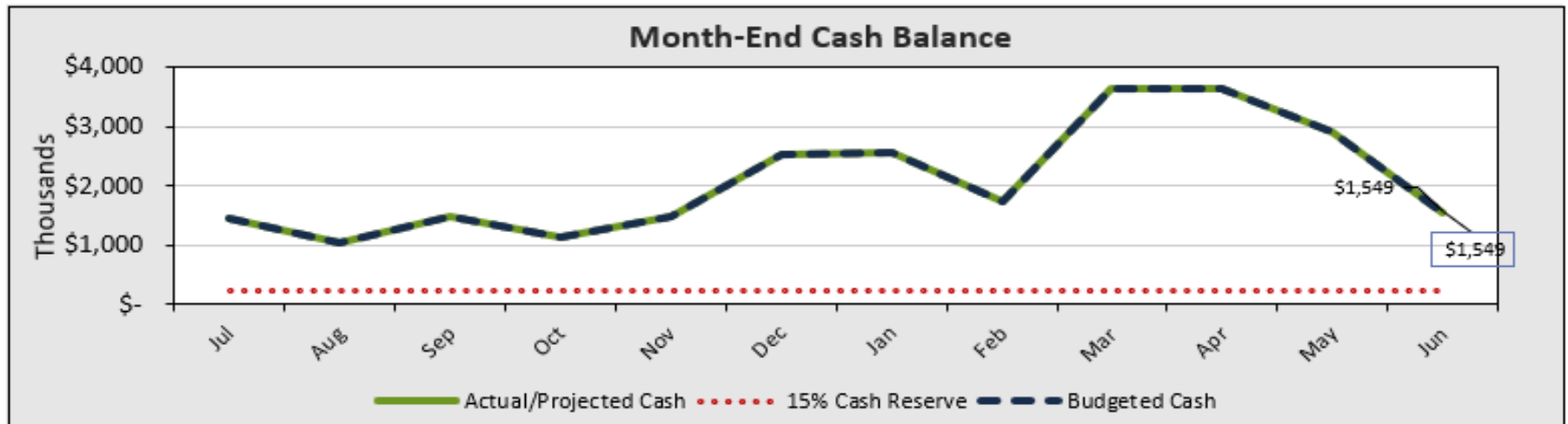


Downtown College Prep Forecasted Summaries as of February 28, 2025

	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 2.28.25</i>	202/183.73		238/206.74	509/441.00				949/834.47
<i>Revenue</i>	\$ 3,871,546	\$ (4,957)	\$ 4,234,508	\$ 8,250,353	\$ 16,356,407	\$ 2,076,482	\$ (1,635,641)	\$ 16,792,291
<i>Expenses</i>	5,702,429	137,961	6,002,496	10,348,571	22,053,496	2,359,278	(1,635,641)	\$ 22,915,094
<i>Surplus/Deficit</i>	(1,830,883)	\$ (142,918)	(1,767,988)	(2,098,218)	(5,697,089)	(282,796)		\$ (6,122,803)
<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>	\$ 3,097,848	\$ (390,390)	\$ 2,499,301	\$ 1,950,891	\$ 7,548,040	\$ (4,815,528)		\$ 2,342,122
<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>	\$ 2,617,945	\$ (450,640)	\$ 800,051	\$ 2,595,997	\$ 6,013,993	\$ (4,014,053)		\$ 1,549,300
<i>Base Rent Coverage Ratio (1.10x Required)</i>	-0.480	N/A	-0.70	-0.34	-0.50			
<i>Avg Daily Cash On Hand (45 req) @ 6/30/25 No FB</i>	168	N/A	49	92	100	N/A		

Organizational Cash Outlook

- Cash is projected to end at \$1.55MM Org-wide on 6/30.
- Cash on hand as of February 28th Close was \$1.73MM of which \$273.2k is restricted for Scholarships and site-based activity accounts which is a net of **\$1.46MM** cash available for Operating activities.



Org-Wide Cash Flow Projection FY24-25

	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Year-End Accruals	Annual Forecast
Central Office	3,435	31,055	412,688	19,532	154,511	472,118	194,254	90,613	139,898	139,898	139,898	139,897	138,685	2,076,482
ARMS	180,006	366,286	928,364	(157,604)	719,469	849,724	526,991	(28,807)	(35,517)	136,043	18,473	137,896	230,221	3,871,546
ARHS (Closed)	2	1	1	(5,467)	1	1	(4)	508	1	1	1	1		(4,953)
ECMS	207,352	286,624	277,624	64,112	69,893	426,406	415,458	225,738	391,325	401,595	273,414	442,725	752,242	4,234,508
EPHS	355,969	437,562	1,035,104	(41,974)	572,719	863,879	615,770	405,820	1,007,229	662,570	797,968	651,150	886,586	8,250,353
Revenue Totals	746,764	1,121,527	2,653,780	(121,400)	1,516,593	2,612,127	1,752,469	693,873	1,502,936	1,340,108	1,229,753	1,371,670	2,007,735	18,427,935
Central Office	380,570	234,323	306,892	352,165	232,794	251,259	246,901	295,681	158,296	158,051	158,051	(415,706)	0	2,359,278
ARMS	264,112	376,618	638,962	463,492	521,056	509,288	492,639	225,179	474,879	467,119	467,119	729,093	72,874	5,702,429
ARHS (Closed)	50,401	22,065	17,234	12,450	19,053	16,027	25,711	(24,980)	-	-	-	-	-	137,961
ECMS	215,817	277,668	779,899	479,470	477,521	431,518	435,738	378,971	512,574	502,602	502,602	691,182	316,935	6,002,496
EPHS	366,167	574,351	1,011,495	918,095	758,953	763,124	699,716	576,959	865,500	859,907	859,907	1,596,379	498,016	10,348,571
Expense Totals	1,277,067	1,485,026	2,754,483	2,225,672	2,009,377	1,971,217	1,900,705	1,451,810	2,011,249	1,987,679	1,987,679	2,600,948	887,826	24,550,735
Net	(530,303)	(363,499)	(100,702)	(2,347,072)	(492,784)	640,910	(148,236)	(757,937)	(508,313)	(647,571)	(757,925)	(1,229,277)	1,119,909	(6,122,800)
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	(63,519)	2,408,925	659,341	40,379	(145,350)		
Ending Cash	1,464,078	1,028,956	1,492,907	1,119,415	1,489,722	2,535,421	2,550,547	1,729,091	3,629,703	3,641,473	2,923,927	1,549,300		

Org-Wide Cash Flow Projection FY26-27

	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26	Year-End Accruals	Annual Forecast
Central Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ARMS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ARHS (Closed)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ECMS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
EPHS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Revenue Totals	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Central Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ARMS	38,667	38,667	38,667	-	-	-	-	-	-	-	-	-	-	122,117
ARHS (Closed)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ECMS	38,667	38,667	38,667	-	-	-	-	-	-	-	-	-	-	122,117
EPHS	38,667	38,667	38,667	-	-	-	-	-	-	-	-	-	-	122,117
Expense Totals	116,000	116,000	116,000	-	-	-	-	-	-	-	-	-	-	348,000
Net	(116,000)	(116,000)	(116,000)	-	-	-	-	-	-	-	-	-	-	(348,000)
Beginning Cash	1,549,300													
CO-Adjustments to Cash (AR's/ A/P's ; Due to/ From; Deferred Rev.; Deprec. etc.)	-		59,986	-	21,053	8,594	49,051	-	-	-	-	-		
ARMS-Adjustments to Cash (AR's/ A/P's ; Due to/ From; Deferred Rev.; Deprec. etc.)	(84,464)	-	200,859	-	-	4,386	36,566	-	-	-	-	-		
ECMS-Adjustments to Cash (AR's/ A/P's ; Due to/ From; Deferred Rev.; Deprec. etc.)	(120,692)	-	359,995	-	71,191	24,130	100,683							
EPHS-Adjustments to Cash (AR's/ A/P's ; Due to/ From; Deferred Rev.; Deprec. etc.)	91,952	-	39,007	-	139,334	57,428	60,849							
Ending Cash	1,320,096	1,204,096	1,747,943	1,747,943	1,979,521	2,074,059	2,321,208	2,321,208	2,321,208	2,321,208	2,321,208	2,321,208		
	LCFF July + Child Nutrition		Other State- ie- ELOP, ASES		SB 740 final 25%- Lottery Q4		All Remaining							

FY25-26 Pro-Forma Closing Budget

Line Item	Total	Notes	ARMS	ECMS	EPHS
Custodial	\$ 15,000.00	Building Clean up; File & Storage	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
Audit	\$ 90,200.00	Based on Quote for Closeout Audit	\$ 30,066.67	\$ 30,066.67	\$ 30,066.67
Legal	\$ 50,000.00	Retainer	\$ 16,666.67	\$ 16,666.67	\$ 16,666.67
Closing Agent Costs	\$ 56,150.00	Will be decided by board in March or April	\$ 18,716.67	\$ 18,716.67	\$ 18,716.67
Insurance	\$ 60,000.00	Based on Quote for Closeout	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00
CI Costs	\$ 95,000.00	Includes support after 6/30 and through the final audit.	\$ 31,666.67	\$ 31,666.67	\$ 31,666.67
Totals	\$ 366,350.00		\$ 122,116.67	\$ 122,116.67	\$ 122,116.67



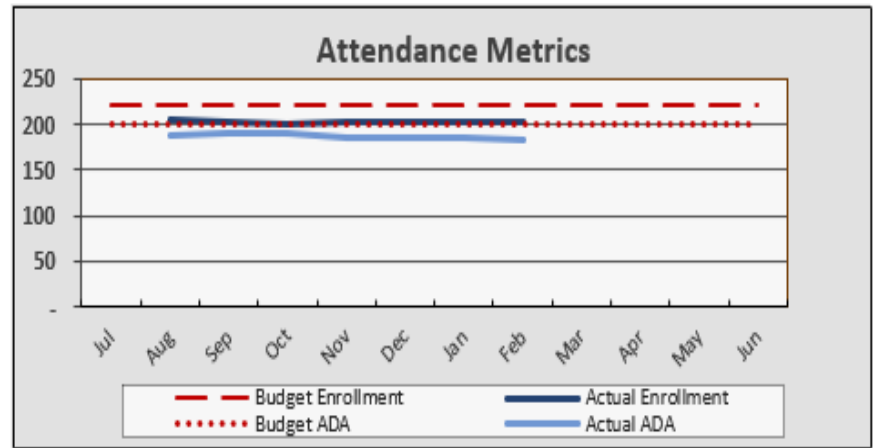
ALUM ROCK MIDDLE SCHOOL

Monthly Financial Presentation – as of Feb 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>	183.73	201.11
<i>Attendance Rate</i>	91.0%	91.0%
<i>Unduplicated %</i>	80.1%	79.9%
<i>Revenue per ADA</i>	\$21,072	\$19,801
<i>Expenses per ADA</i>	\$31,037	\$25,700



ADA is based on current enrollment and actual ADA as of 2/28 of 183.73- Down 17.38 from budget.

ALUM ROCK MIDDLE SCHOOL – Revenue

Revenue

	Year-to-Date		
	Actual	Budget	Fav/(Unf)
State Aid-Rev Limit	\$ 2,729,652	\$ 1,748,704	\$ 980,948
Federal Revenue	274,588	177,892	96,696
Other State Revenue	377,401	496,508	(119,106)
Other Local Revenue	2,788	4,667	(1,879)
Total Revenue	\$ 3,384,429	\$ 2,427,770	\$ 956,659

	Annual/Full Year		
	FY24-25 Forecast	FY24-25 Budget	Fav/(Unf)
State Aid-Rev Limit	\$ 2,524,934	\$ 2,758,225	\$ (233,291)
Federal Revenue	392,231	259,480	132,751
Other State Revenue	949,260	957,467	(8,207)
Other Local Revenue	5,121	7,000	(1,879)
Total Revenue	\$ 3,871,546	\$ 3,982,173	\$ (110,626)

- ❑ **State- Aid Revenue: \$2.52MM (Projected decrease of \$233.3k)**- Mainly due to ADA decrease of 17.38 compared to approved budget.
- ❑ **Federal Revenue: \$392.2k (Projected increase of \$132.8k)**- Due primarily to Prior Year Title monies not accrued per latest report.
- ❑ **Other State Revenue: \$949.3k (Projected decrease of \$8.2k)**- Due to lower ADA.
- ❑ **Other Local Revenue: \$5.1k (Projected decrease of \$1.9k)** – 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	\$ 918,644	\$ 959,064	\$ 40,420	\$ 1,532,947	\$ 1,496,386	\$ (36,560)
Classified Salaries	346,636	264,928	(81,708)	519,249	412,779	(106,470)
Benefits	293,800	469,028	175,227	763,408	719,436	(43,972)
Books and Supplies	194,149	157,143	(37,007)	262,839	221,493	(41,346)
Subagreement Services	428,610	248,037	(180,573)	661,118	401,664	(259,454)
Operations	85,890	101,317	15,427	89,352	152,140	62,788
Facilities	723,206	767,735	44,528	1,271,549	1,151,602	(119,947)
Professional Services	449,892	358,036	(91,856)	526,190	530,992	4,802
Depreciation	50,518	54,667	4,149	75,778	82,000	6,222
Interest	-	-	-	-	-	-
Total Expenses	\$ 3,491,346	\$ 3,379,954	\$ (111,392)	\$ 5,702,429	\$ 5,168,492	\$ (533,938)

Note: Variance explanation(s) on next slide

ALUM ROCK MIDDLE SCHOOL- Expenses

- ❑ **Certificated Salaries: \$1.53MM- (Projected increase of \$36.6k)**-Primarily due to DTO Payout and some summer costs not originally assumed.
- ❑ **Classified Salaries: \$519.2K- (Projected increase of \$106.5k)**-Primarily due to an added 1.0 required Paraprofessional position and added DTO Payouts.
- ❑ **Benefits: \$763.4k- (Projected increase of \$43.3k)**- Based on current run rate actuals.
- ❑ **Non-Personnel Expenses: \$2.89MM- (Projected increase of \$390.9k)**- Increase based on current run rates specifically Supplies, Software, Service Agreements, and Maintenance are above projection. These lines will continue to be closely monitored.

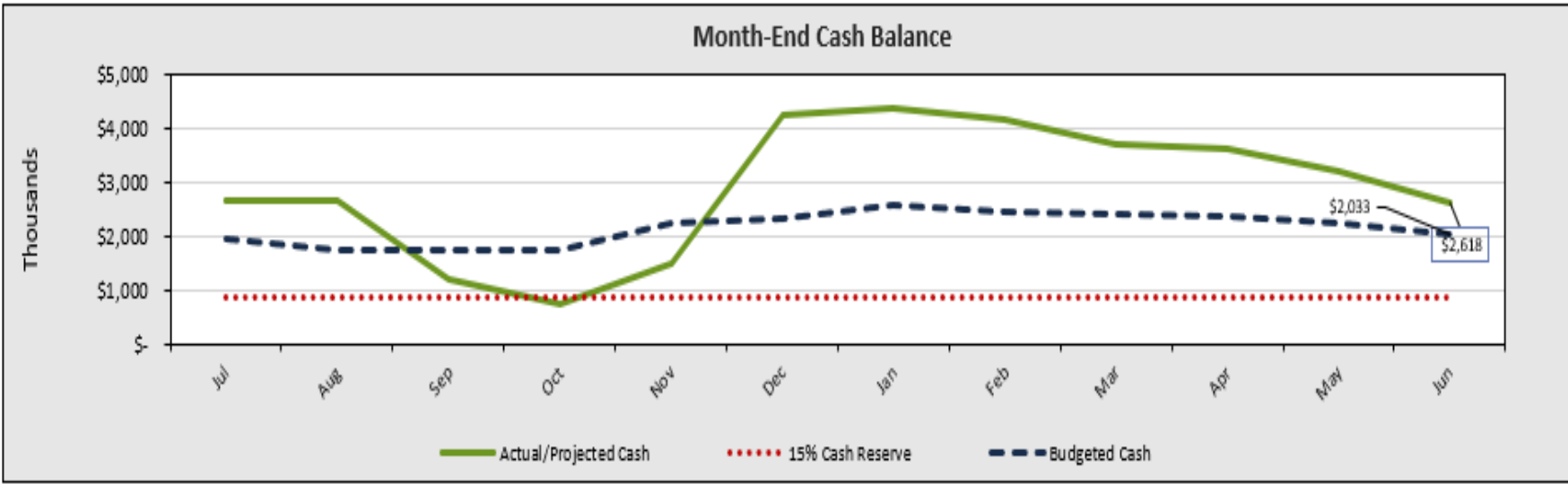
ALUM ROCK MIDDLE SCHOOL – Fund Balance

- Deficit of \$1.83MM forecasted at year-end.
- Net assets projected to end positively at 54.3%.
- Represents \$10.8k savings from prior month due primarily to actuals.

	Year-to-Date			Annual/Full Year		
	Actual	Budget	Fav/(Unf)	FY24-25 Forecast	FY24-25 Budget	Fav/(Unf)
Total Surplus(Deficit)	\$ (106,917)	\$ (952,184)	\$ 845,266	\$ (1,830,883)	\$ (1,186,319)	\$ (644,564)
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>\$ 6,600,414</u>	<u>\$ 5,755,148</u>		<u>\$ 3,097,848</u>	<u>\$ 5,521,013</u>	
<i>As a % of Annual Expenses</i>	115.7%	111.4%		54.3%	106.8%	

ALUM ROCK MIDDLE SCHOOL- Cash Balance

- ❑ Cash projected at year-end at \$2.62MM which is 168 Days Cash On Hand.
- ❑ Current Cash Ended at \$4.18MM on February 28th . Note that there was an intercompany cash true-up in December which resulted in increased cash at this site.





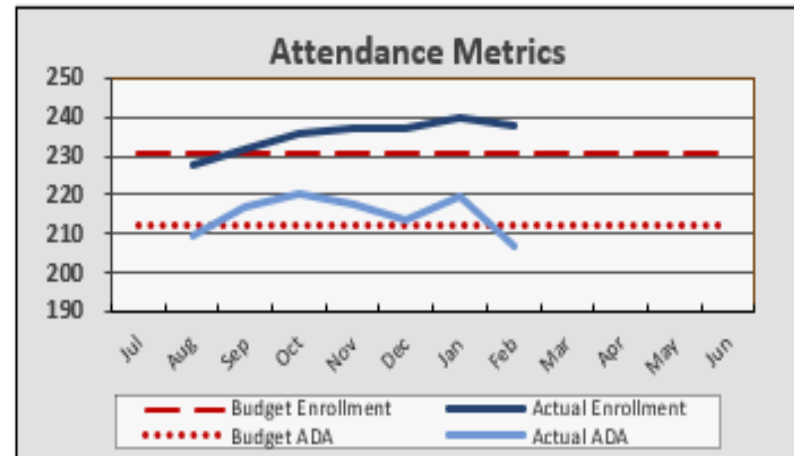
EL CAMINO MIDDLE SCHOOL

Monthly Financial Presentation – as of Feb 2025 Close



EL CAMINO MIDDLE SCHOOL – Attendance Data and Metrics

Enrollment & Per Pupil Data		
	<i>Forecast</i>	<i>Budget</i>
<i>Average Enrollment</i>	238	231
<i>ADA</i>	206.74	212.52
<i>Attendance Rate</i>	86.9%	92.0%
<i>Unduplicated %</i>	87.9%	88.0%
<i>Revenue per ADA</i>	\$20,482	\$18,891
<i>Expenses per ADA</i>	\$29,034	\$23,469



ADA is based on current enrollment and actual ADA as of 2/28 at 206.74- a decrease of 5.78 ADA from budget.

EL CAMINO MIDDLE SCHOOL – Revenue

	Year-to-Date		
	Actual	Budget	Fav/(Unf)
Revenue			
State Aid-Rev Limit	\$ 1,563,835	\$ 1,518,166	\$ 45,669
Federal Revenue	90,998	257,637	(166,639)
Other State Revenue	312,333	514,553	(202,220)
Other Local Revenue	6,040	20,459	(14,419)
Total Revenue	\$ 1,973,205	\$ 2,310,815	\$ (337,609)

	Annual/Full Year		
	FY24-25 Forecast	FY24-25 Budget	Fav/(Unf)
State Aid-Rev Limit	\$ 2,514,052	\$ 2,584,980	\$ (70,928)
Federal Revenue	373,625	375,448	(1,822)
Other State Revenue	1,330,561	1,023,535	307,026
Other Local Revenue	16,269	30,688	(14,419)
Total Revenue	\$ 4,234,508	\$ 4,014,651	\$ 219,857

- ❑ **State- Aid Revenue: \$2.51MM (Projected decrease of \$70.9k)-** mainly due to ADA decrease of 5.78.
- ❑ **Federal Revenue: \$373.6k (Projected decrease of \$1.8k)-** primarily due to ADA decrease.
- ❑ **Other State Revenue: \$1.33MM (Projected increase of \$320.7k)-** due to recognition of \$270k in ELOP Prior Year Carry-over and SpEd Prior-Year revenues not budgeted.
- ❑ **Other Local Revenue: \$16.3k (Projected decrease of \$14.4k) –** based on current run rates.

EL CAMINO MIDDLE SCHOOL – Expenses

Expenses

	Year-to-Date		
	Actual	Budget	Fav/(Unf)
Certificated Salaries	\$ 748,217	\$ 813,423	\$ 65,206
Classified Salaries	316,753	200,837	(115,915)
Benefits	267,570	343,628	76,059
Books and Supplies	115,790	212,960	97,170
Subagreement Services	928,985	271,859	(657,126)
Operations	74,780	150,404	75,625
Facilities	708,730	839,593	130,863
Professional Services	281,375	397,212	115,837
Depreciation	34,404	43,340	8,936
Interest	-	-	-
Total Expenses	\$ 3,476,602	\$ 3,273,256	\$ (203,346)

	Annual/Full Year		
	FY24-25 Forecast	FY24-25 Budget	Fav/(Unf)
Certificated Salaries	\$ 1,261,483	\$ 1,258,611	\$ (2,872)
Classified Salaries	511,341	308,602	(202,739)
Benefits	639,329	524,644	(114,686)
Books and Supplies	246,587	305,301	58,714
Subagreement Services	1,301,994	440,303	(861,691)
Operations	101,738	225,760	124,022
Facilities	1,305,740	1,259,389	(46,351)
Professional Services	582,681	599,983	17,302
Depreciation	51,604	65,010	13,406
Interest	-	-	-
Total Expenses	\$ 6,002,496	\$ 4,987,603	\$ (1,014,893)

Note: Variance explanation(s) on next slide

EL CAMINO MIDDLE SCHOOL- Expenses

- ❑ **Certificated Salaries: \$1.26MM- (Projected increase of \$2.9k)**-Primarily due to adding DTO payouts and an increase of 1.50 FTE offset by an unfilled position now contracted.
- ❑ **Classified Salaries: \$511.3K- (Projected increase of \$202.7k)**-Due to adding 5.0 FTE's due to legal SpEd requirements as well as added DTO payouts.
- ❑ **Benefits: \$639.3k- (Projected increase of \$114.7k)**- Primarily based on increased positions.
- ❑ **Non-Personnel Expenses: \$3.59MM- (Projected increase of \$694.6k)**- Increase primarily due to Service Agreements- After School Provider for ELOP and increased services due to slightly higher ADA partially offset by revenue increase.

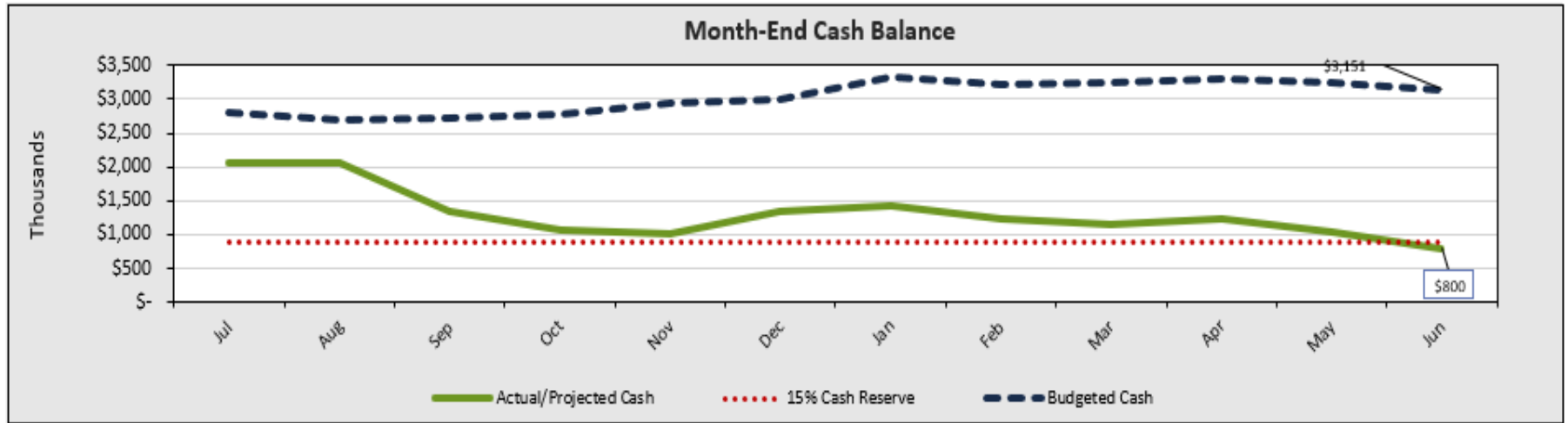
EL CAMINO MIDDLE SCHOOL – Fund Balance

- Deficit of \$1.77MM forecasted at year-end.
- Net assets projected to end positively at 41.6%.
- Deficit increased \$100.9k from Prior month primarily due to ADA decrease.

	Year-to-Date			Annual/Full Year		
	Actual	Budget	Fav/(Unf)	FY24-25 Forecast	FY24-25 Budget	Fav/(Unf)
Total Surplus(Deficit)	\$ (1,503,397)	\$ (962,441)	\$ (540,955)	\$ (1,767,988)	\$ (972,952)	\$ 1,234,750
Beginning Fund Balance	<u>5,982,307</u>	<u>5,982,307</u>		<u>4,267,289</u>	<u>5,982,307</u>	
Ending Fund Balance	<u>\$ 4,478,910</u>	<u>\$ 5,019,865</u>		<u>\$ 2,499,301</u>	<u>\$ 5,009,355</u>	
<i>As a % of Annual Expenses</i>	74.6%	100.6%		41.6%	100.4%	

EL CAMINO MIDDLE SCHOOL- Cash Balance

- ❑ Cash projected at year-end is \$800.1k which is 49 Days Cash on Hand.
- ❑ Current Cash Ended at \$1.24MM on February 28th.





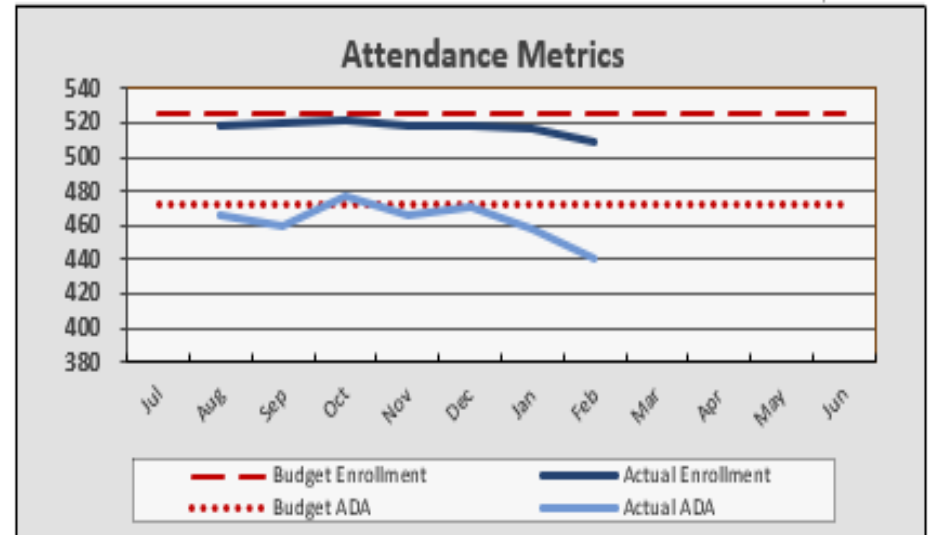
EL PRIMERO HIGH SCHOOL

Monthly Financial Presentation – as of Feb 2025 Close



EL PRIMERO HIGH SCHOOL – Attendance Data and Metrics

Enrollment & Per Pupil Data		
	<u>Forecast</u>	<u>Budget</u>
Average Enrollment	509	525
ADA	441.00	472.50
Attendance Rate	86.6%	90.0%
Unduplicated %	87.4%	87.4%
Revenue per ADA	\$18,708	\$18,917
Expenses per ADA	\$23,466	\$21,315



ADA is based on current enrollment and ADA as of 2/28 of 441.00 ADA- Down 31.50 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	\$ 3,477,049	\$ 3,500,257	\$ (23,208)	\$ 6,455,032	\$ 6,916,694	\$ (461,662)
Federal Revenue	202,069	367,579	(165,510)	484,561	585,796	(101,235)
Other State Revenue	546,887	636,115	(89,228)	1,255,934	1,327,996	(72,062)
Other Local Revenue	18,845	71,962	(53,117)	54,826	107,943	(53,117)
Total Revenue	\$ 4,244,850	\$ 4,575,913	\$ (331,064)	\$ 8,250,353	\$ 8,938,429	\$ (688,076)

- ❑ **State- Aid Revenue: \$6.46MM (Projected decrease of \$461.7k)**- mainly due to ADA decrease of 31.50 compared to approved budget.
- ❑ **Federal Revenue: \$484.6k (Projected decrease of \$101.2k)**- Primarily due to lower ADA. Received some Prior-Year ESSER III revenue not accrued per latest Trial Balance and confirmed receipt Title IV-A to partially offset.
- ❑ **Other State Revenue: \$1.26MM (Projected decrease of \$72.1k)**- Primarily due to lower ADA.
- ❑ **Other Local Revenue: \$54.8k (Decrease of \$53.1k)** – Based on current actuals.

EL PRIMERO HIGH SCHOOL – Expenses

Expenses	Year-to-Date			Annual/Full Year		
	Actual	Budget	Fav/(Unf)	FY24-25 Forecast	FY24-25 Budget	Fav/(Unf)
Certificated Salaries	\$ 1,976,617	\$ 2,312,520	\$ 335,903	\$ 3,420,957	\$ 3,597,936	\$ 176,979
Classified Salaries	582,532	593,943	11,411	949,067	917,808	(31,259)
Benefits	532,193	1,046,541	514,347	1,503,911	1,603,836	99,925
Books and Supplies	308,652	335,086	26,435	499,870	483,293	(16,577)
Subagreement Services	693,910	263,875	(430,035)	1,058,292	414,660	(643,632)
Operations	178,361	165,973	(12,388)	189,523	249,639	60,115
Facilities	732,453	958,580	226,127	1,491,547	1,437,871	(53,676)
Professional Services	635,353	857,749	222,395	1,192,216	1,322,177	129,961
Depreciation	28,791	29,561	770	43,187	44,341	1,154
Interest	-	-	-	-	-	-
Total Expenses	\$ 5,668,862	\$ 6,563,828	\$ 894,966	\$ 10,348,571	\$ 10,071,560	\$ (277,011)

Note: Variance explanation(s) on next slide

EL PRIMERO HIGH SCHOOL- Expenses

- ❑ **Certificated Salaries: \$3.42MM- (Projected savings of \$177k)**-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: \$949.1K- (Projected increase of \$31.3k)**-Primarily due to added DTO payouts.
- ❑ **Benefits: \$1.50MM- (Projected savings of \$99.9k)**- Savings based primarily on reduction of positions.
- ❑ **Non-Personnel Expenses: \$4.47MM- (Projected increase of \$522.7k)**- 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

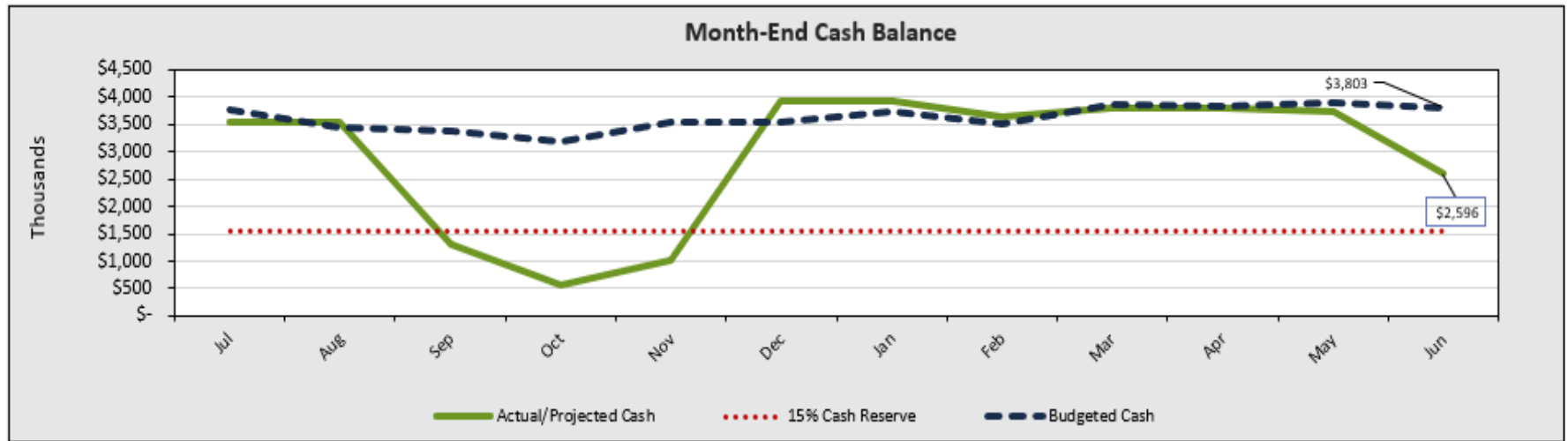
- Deficit of \$2.1MM forecasted at year-end.
- Net assets projected to end positively at 18.9%.
- Deficit increase of \$583.7k from prior month due to enrollment decrease.



	<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)	\$ (1,424,012)	\$ (1,987,915)	\$ 563,903	\$ (2,098,218)	\$ (1,133,131)	\$ (965,087)
Beginning Fund Balance	<u>6,396,492</u>	<u>6,396,492</u>		<u>4,049,109</u>	<u>6,396,492</u>	
Ending Fund Balance	<u>\$ 4,972,480</u>	<u>\$ 4,408,577</u>		<u>\$ 1,950,891</u>	<u>\$ 5,263,361</u>	
<i>As a % of Annual Expenses</i>	48.0%	43.8%		18.9%	52.3%	

EL PRIMERO HIGH SCHOOL- Cash Balance

- ❑ Cash projected at year-end \$2.60MM which is 92 days cash on hand.
- ❑ Current Cash Ended at \$3.62MM on February 28th. 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 Feb 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	1,378,206 	1,380,510	(2,304)	2,076,474	2,070,765	5,709
Total Revenue	\$ 1,378,206	\$ 1,380,510	\$ (2,304)	\$ 2,076,482 	\$ 2,070,765	\$ 5,709

- ❑ **Other Local Revenue: \$2.08MM (Projected increase of \$5.7k)** – Due to increased prior year revenue recognition partially offset by reduced ADA and 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	\$ 410,169	\$ 105,800	\$ (304,369)	\$ 470,227	\$ 158,040	\$ (312,188)
Classified Salaries	531,402	652,724	121,322	699,401	949,145	249,744
Benefits	963,628	343,267	(620,362)	544,045	503,211	(40,834)
Books and Supplies	39,477	49,564	10,087	55,009	65,096	10,087
Subagreement Services	-	-	-	-	-	-
Operations	(2,160)	18,408	20,569	7,491	28,060	20,569
Facilities	6,424	37,699	31,275	10,196	56,549	46,353
Professional Services	351,645	415,377	63,732	572,829	622,383	49,554
Depreciation	-	160	160	80	240	160
Interest	-	-	-	-	-	-
Total Expenses	\$ 2,300,585	\$ 1,623,000	\$ (677,585)	\$ 2,359,278	\$ 2,382,723	\$ 23,445

Note: Variance explanation(s) on next slide



D.C.P. CENTRAL OFFICE – Expenses



- **Certificated Salaries: \$470.2k (Projected increase of \$312.2k)**- 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: \$699.4k (Projected savings of \$249.7k)**- 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: \$544.0k (Projected increase of \$40.8k)**– Benefits actuals running higher than projected-expenses need to be re-classed to the sites.
- **Non-Personnel Expenses: \$645.6k (Projected savings of \$126.7k)**- Savings are primarily due to reduced costs based on lowered ADA.



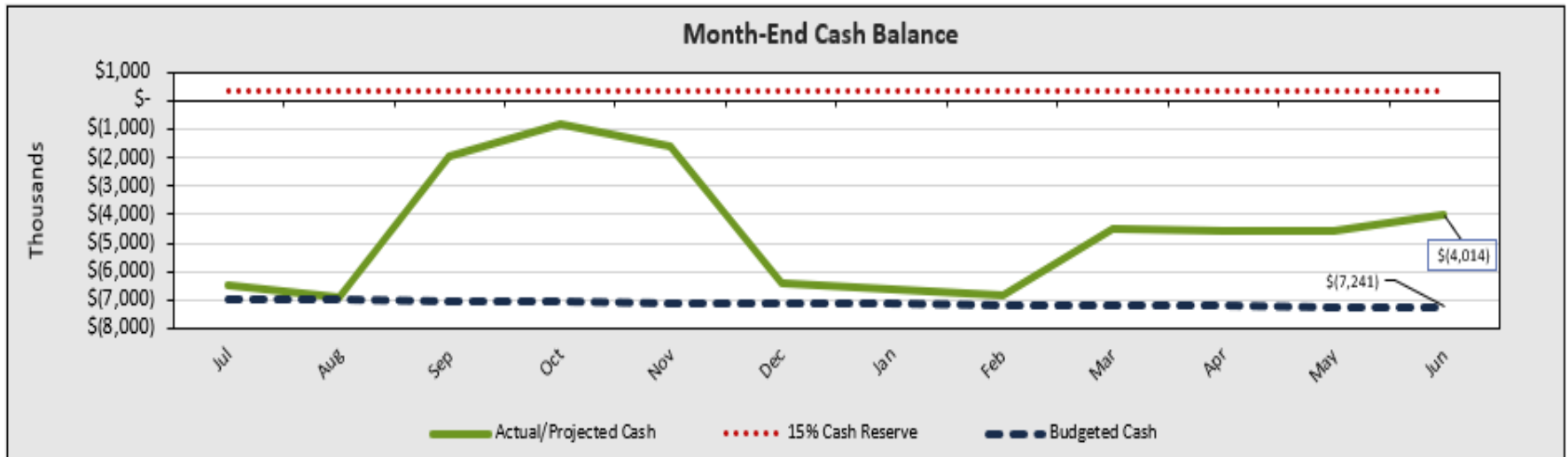
D.C.P. CENTRAL OFFICE – Fund Balance

- Deficit of \$282.8K forecasted at year-end.
- Net assets projected to end negatively at -204.1%.
- This is an increase to the deficit of \$229.5k over prior month due primarily to lowered ADA.

	Year-to-Date			Annual/Full Year		
	Actual	Budget	Fav/(Unf)	FY24-25 Forecast	FY24-25 Budget	Fav/(Unf)
Total Surplus(Deficit)	\$ (922,379)	\$ (242,490)	\$ (679,889)	\$ (282,796)	\$ (311,958)	\$ 29,154
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>\$ (7,931,793)</u>	<u>\$ (7,251,904)</u>		<u>\$ (4,815,528)</u>	<u>\$ (7,321,372)</u>	
<i>As a % of Annual Expenses</i>	-336.2%	-304.4%		-204.1%	-307.3%	

D.C.P. CENTRAL OFFICE- Cash Balance

- ❑ Current Cash Ended at -\$6.86MM on February 28th. There was a significant change from November to December due to true-up of intercompany payables.
- ❑ Added \$2.34MM ERC credit to March cash flow.
- ❑ Cash projected at Year end of -\$4.01MM. This will be adjusted when ERC re-classed to sites.



Questions & Discussion

Appendix follows, including:

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

Alum Rock Middle School

Monthly Cash Flow/Forecast FY24-25

Revised 03/22/25

Actuals Through: **2/28/2025**

ADA = 183.73



	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	(115,719)	(83,446)	(83,446)	(83,446)	(83,446)	(83,446)	1,360,688	1,482,687	(121,998)
8012 Education Protection Account	-	-	199,325	-	-	199,324	-	-	(107,746)	-	-	-	(2,274)	288,629	315,932	(27,303)
8019 State Aid - Prior Year	-	145,971	-	(145,971)	-	-	-	(1,060)	-	-	-	-	-	(1,060)	-	(1,060)
8096 In Lieu of Property Taxes	-	-	-	-	376,818	-	88,663	88,663	107,511	53,755	53,755	53,755	53,755	876,677	959,606	(82,930)
	172,149	318,120	509,193	163,897	686,686	509,192	398,531	(28,116)	(83,681)	(29,691)	(29,691)	(29,691)	(31,965)	2,524,934	2,758,225	(233,291)
Federal Revenue																
8181 Special Education - Entitlement	-	-	-	-	-	-	-	-	4,777	4,777	4,777	4,777	4,777	23,885	26,144	(2,259)
8220 Federal Child Nutrition	-	-	-	15,762	9,319	15,799	-	-	9,307	9,307	9,307	9,307	18,613	96,720	106,990	(10,271)
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	-	14,084	40,579	14,084	25,507	23,390	392,231	259,480	132,751
Other State Revenue																
8311 State Special Education	-	-	-	-	-	-	-	-	31,789	31,789	31,789	31,789	31,789	158,947	173,982	(15,036)
8520 Child Nutrition	-	-	-	14,802	5,326	8,476	-	-	881	881	881	881	1,762	33,889	10,127	23,762
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	-	-	4,386	45,749	50,076	(4,328)
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	(691)	827	108,704	827	108,827	200,859	440,694	441,563	(869)
	1,736	1,736	419,171	(398,121)	23,464	324,733	5,374	(691)	33,497	124,572	33,497	141,497	238,796	949,260	957,467	(8,207)
Other Local Revenue																
8690 Other Local Revenue	-	-	-	-	2,788	-	-	-	-	-	-	-	-	2,788	-	2,788
8980 Contributions, Unrestricted	-	-	-	-	-	-	-	-	583	583	583	583	-	2,333	7,000	(4,667)
	-	-	-	2,788	-	-	-	-	583	583	583	583	-	5,121	7,000	(1,879)
Total Revenue	180,006	366,286	928,364	(157,604)	719,469	849,724	526,991	(28,807)	(35,517)	136,043	18,473	137,896	230,221	3,871,546	3,982,173	(110,626)
Expenses																
Certificated Salaries																
1100 Teachers' Salaries	55,864	91,644	93,159	102,267	104,439	115,657	100,428	57,945	108,437	108,437	108,437	158,138	-	1,204,853	1,198,021	(6,832)
1175 Teachers' Extra Duty/Stipends	-	-	-	-	-	-	-	-	2,009	2,009	2,009	2,009	-	8,036	22,100	14,064
1200 Pupil Support Salaries	-	-	-	-	-	-	-	-	6,955	6,955	6,955	7,608	13,910	42,381	76,500	34,119
1300 Administrators' Salaries	24,882	24,512	24,612	24,612	24,612	24,687	24,662	24,662	16,930	16,930	16,930	29,646	-	277,677	199,765	(77,911)
	80,746	116,156	117,771	126,879	129,051	140,344	125,090	82,607	134,331	134,331	134,331	197,401	13,910	1,532,947	1,496,386	(36,560)
Classified Salaries																
2100 Instructional Salaries	5,505	17,857	20,551	17,504	23,286	18,008	16,124	20,970	18,791	18,791	18,791	20,931	-	217,111	165,665	(51,446)
2200 Support Salaries	3,722	13,555	12,348	12,622	11,284	11,784	11,022	11,641	5,340	5,340	5,340	5,758	-	109,754	58,736	(51,018)
2300 Classified Administrators'	6,189	6,189	6,389	6,389	7,589	6,389	6,389	6,389	9,003	9,003	9,003	12,545	-	91,464	105,226	13,762
2400 Clerical and Office Staff Salaries	7,554	9,016	8,094	9,010	8,350	7,990	8,280	8,651	7,559	7,559	7,559	11,297	-	100,920	83,153	(17,768)
	22,970	46,617	47,381	45,524	50,508	44,171	41,814	47,650	40,694	40,694	40,694	50,532	-	519,249	412,779	(106,470)
Benefits																
3101 STRS	7,153	22,186	22,494	23,942	24,208	26,216	23,892	21,583	25,045	25,045	25,045	36,804	-	283,615	285,810	2,195
3202 PERS	6,163	12,385	12,613	11,866	12,767	11,535	10,950	12,231	9,621	9,621	9,621	11,946	-	131,319	111,657	(19,662)
3301 OASDI	1,408	2,850	2,898	2,783	3,092	2,699	2,524	2,312	2,205	2,205	2,205	2,738	-	29,918	25,592	(4,326)
3311 Medicare	1,003	2,319	2,354	2,431	2,561	2,633	2,364	2,287	2,412	2,412	2,412	3,416	-	28,603	27,683	(920)
3401 Health and Welfare	(557)	(863)	(858)	(1,232)	(970)	(969)	(2,083)	(8,981)	19,117	19,117	19,117	224,406	-	265,244	223,200	(42,044)
3501 State Unemployment	-	357	126	-	20	8	4,054	924	1,926	963	963	963	-	10,303	18,766	8,462
3601 Workers' Compensation	-	2,048	-	-	3,487	786	-	(4,017)	2,329	2,329	2,329	3,299	-	12,589	26,728	14,140
3901 Other Benefits	-	-	-	1,789	54	-	-	(25)	-	-	-	-	-	1,818	-	(1,818)
	15,171	41,282	39,627	41,578	45,219	42,908	41,702	26,313	62,653	61,691	61,691	283,573	-	763,408	719,436	(43,972)

Alum Rock Middle School

Monthly Cash Flow/Forecast FY24-25

Revised 03/22/25

Actuals Through: **2/28/2025**

ADA = 183.73



	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	-	1,475	1,475	1,475	1,475	-	64,018	19,400	(44,618)
4305 Software	32,301	6,793	4	(2,518)	-	138	1,643	4,883	3,137	3,137	3,137	3,137	-	55,792	37,644	(18,148)
4310 Office Expense	-	965	767	3,544	315	46	16	3,304	670	670	670	670	-	11,639	8,042	(3,597)
4311 Business Meals	-	-	-	-	-	-	94	879	17	17	17	17	-	1,040	200	(840)
4400 Noncapitalized Equipment	-	-	-	194	-	-	-	-	-	-	-	-	-	194	11,090	10,896
4700 Food Services	2,645	-	17,635	15,042	11,844	10,788	10,836	11,697	11,874	11,874	11,874	11,874	-	127,980	117,117	(10,862)
	34,946	61,120	18,560	20,617	12,162	11,699	14,283	20,762	17,172	17,172	17,172	17,172	-	262,839	221,493	(41,346)
Subagreement Services																
5102 Special Education	-	-	6,407	41,694	35,483	22,128	45,939	16,935	26,687	26,687	26,687	26,687	-	275,335	193,560	(81,775)
5103 Substitute Teacher	-	3,710	13,300	2,030	9,940	1,050	700	8,400	3,182	3,182	3,182	3,182	-	51,857	-	(51,857)
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	3,646	-	331,805	208,104	(123,701)
	-	4,644	92,681	80,186	82,879	59,640	83,244	25,335	66,331	66,331	66,331	33,515	-	661,118	401,664	(259,454)
Operations and Housekeeping																
5201 Auto and Travel	-	413	2,213	29	2,343	1,863	173	667	227	227	227	227	-	8,610	2,500	(6,110)
5300 Dues & Memberships	-	-	-	-	-	804	-	-	167	167	167	167	-	1,472	2,004	532
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)	70,835	70,835
5900 Communications	(1,972)	(1,734)	5,166	904	2	1,507	378	-	495	495	495	495	(294)	5,936	5,936	0
5901 Postage and Shipping	500	-	-	-	-	-	-	-	50	50	50	50	-	700	500	(200)
	10,898	2,884	29,205	34,988	2,524	4,175	551	667	939	939	939	939	(294)	89,352	152,140	62,788
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	141,942	1,155,252	1,097,652	(57,600)
5603 Equipment Leases	528	1,764	870	(454)	659	-	526	450	1,127	1,127	1,127	1,127	-	8,850	13,524	4,674
5610 Repairs and Maintenance	-	3,990	38,266	9,652	10,720	12,879	6,921	8,212	4,202	4,202	4,202	4,202	-	107,447	40,426	(67,021)
	87,665	92,890	126,272	96,334	98,516	109,150	103,718	8,661	101,600	101,600	101,600	101,600	141,942	1,271,549	1,151,602	(119,947)
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	4,683	2,500	2,500	2,500	2,500	-	35,711	30,000	(5,711)
5804 Professional Development	-	-	-	4,911	-	560	-	560	810	810	810	810	-	9,271	8,100	(1,171)
5805 General Consulting	2,595	505	-	499	6,897	2,328	4,180	2,938	2,027	2,027	2,027	2,027	-	28,051	20,271	(7,780)
5806 Special Activities/Field Trips	-	-	-	(118)	3,526	-	125	-	-	-	-	-	-	3,533	8,700	5,167
5809 Other taxes and fees	77	1,438	-	3,226	298	110	121	1,568	480	480	480	480	-	8,757	5,200	(3,557)
5810 Payroll Service Fee	-	-	-	-	-	-	-	-	411	411	411	411	-	1,646	4,937	3,291
5811 Management Fee	-	-	147,466	(15,760)	71,668	84,972	52,699	(2,881)	32,263	32,263	32,263	32,263	(80,061)	387,155	398,217	11,063
5812 District Oversight Fee	-	-	13,684	12,622	-	-	16,782	-	(1,255)	(445)	(445)	(445)	(2,623)	37,874	41,373	3,499
	5,402	4,709	161,150	11,071	93,882	90,886	75,923	6,868	44,844	38,046	38,046	38,046	(82,684)	526,190	530,992	4,802
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	225,179	474,879	467,119	467,119	729,093	72,874	5,702,429	5,168,492	(533,938)
Monthly Surplus (Deficit)	(84,106)	(10,332)	289,402	(621,095)	198,413	340,435	34,352	(253,986)	(510,396)	(331,075)	(448,645)	(591,196)	157,347	(1,830,883)	(1,186,319)	(644,564)

Alum Rock Middle School

Monthly Cash Flow/Forecast FY24-25

Revised 03/22/25

Actuals Through: **2/28/2025**

ADA = 183.73



	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Year-End Accruals	Annual Forecast	Original Budget Total	Favorable / (Unfav.)
Cash Flow Adjustments																
Monthly Surplus (Deficit)	(84,106)	(10,332)	289,402	(621,095)	198,413	340,435	34,352	(253,986)	(510,396)	(331,075)	(448,645)	(591,196)	157,347	(1,830,883)		
Cash flows from operating activities																
Depreciation/Amortization	6,315	6,315	6,315	6,315	6,315	6,315	6,315	6,315	6,315	6,315	6,315	6,315	-	75,778		14,160
Public Funding Receivables	-	-	-	438,371	440,897	-	5,326	9,319	-	-	-	-	(230,221)	663,691		637,211
Grants and Contributions Rec.	-	-	-	(492)	-	(4,293)	-	-	-	-	-	-	-	(4,785)		
Due To/From Related Parties	47,585	(33,611)	(1,842,885)	(330,558)	71,668	2,518,194	38,964	(764)	-	-	-	-	-	468,594		
Prepaid Expenses	15,368	-	-	-	-	-	-	-	-	-	-	-	-	15,368		
Other Assets	-	-	-	-	-	-	-	-	-	250,000	-	(12,063)	-	237,937		
Accounts Payable	28,328	38,634	29,427	29,874	18,014	(130,866)	1,637	(4,035)	-	-	-	-	72,874	83,886		
Accrued Expenses	(24,836)	(12,351)	-	-	-	-	-	61,799	-	-	-	-	-	24,612		
Other Liabilities	-	-	-	-	-	-	-	3,091	14,761	14,761	14,761	14,761	-	62,136		
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	(178,261)	(489,320)	(65,653)	(427,569)	(582,184)				
Cash, Beginning of Month	2,673,384	2,673,384	2,673,384	1,176,066	718,904	1,474,635	4,227,130	4,360,932	4,182,671	3,693,351	3,627,698	3,200,129				
Cash, End of Month	2,673,384	2,673,384	1,176,066	718,904	1,474,635	4,227,130	4,360,932	4,182,671	3,693,351	3,627,698	3,200,129	2,617,945				

El Camino Middle School

Monthly Cash Flow/Forecast FY24-25

Revised 03/23/25

Actuals Through: 2/28/2025

ADA = 206.74



	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	42,468	20,525	20,525	20,525	20,525	20,525	350,488	361,732	(11,243)		
8012 Education Protection Account	10,659	-	10,867	(10,659)	-	10,866	-	-	10,337	-	-	-	9,278	41,348	42,504	(1,156)		
8019 State Aid - Prior Year	-	-	-	18	-	-	-	764	-	-	-	-	-	782	-	782		
8096 In Lieu of Property Taxes	123,963	133,806	267,612	54,445	-	178,408	356,816	178,408	275,992	137,996	137,996	137,996	137,996	2,121,434	2,180,744	(59,311)		
	200,650	199,834	217,377	77,414	33,610	222,884	390,426	221,640	306,854	158,521	158,521	158,521	167,799	2,514,052	2,584,980	(70,928)		
Federal Revenue																		
8181 Special Education - Entitlement	-	-	-	-	-	-	-	-	5,375	5,375	5,375	5,375	5,375	26,876	27,628	(751)		
8220 Federal Child Nutrition	-	-	-	20,256	9,136	15,924	-	-	12,992	12,992	12,992	12,992	25,985	123,270	140,648	(17,378)		
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	-	59,137	21,357	18,367	77,715	106,051	373,625	375,448	(1,822)		
Other State Revenue																		
8311 State Special Education	-	15,952	9,346	16,824	16,824	16,824	-	-	20,617	20,617	20,617	20,617	20,617	178,853	183,853	(5,000)		
8520 Child Nutrition	-	-	-	9,387	4,338	7,499	-	-	1,230	1,230	1,230	1,230	2,460	28,603	13,313	15,290		
8545 School Facilities (SB740)	-	-	-	-	-	156,043	-	-	-	-	71,191	-	71,191	298,425	292,725	5,700		
8550 Mandated Cost	-	-	-	-	4,360	-	-	-	-	-	-	-	-	4,360	9,269	(4,909)		
8560 State Lottery	-	-	-	-	-	13,819	-	-	-	13,529	-	-	24,130	51,478	52,917	(1,439)		
8598 Prior Year Revenue	-	27,977	-	7,662	-	(8,551)	-	-	-	-	-	-	-	27,088	-	27,088		
8599 Other State Revenue	1,716	1,716	(1)	1,625	1,625	1,625	1,625	4,098	930	183,785	930	182,085	359,995	741,755	471,458	270,297		
	1,716	45,645	9,345	35,498	27,147	187,259	1,625	4,098	22,777	219,160	93,968	203,932	478,392	1,330,561	1,023,535	307,026		
Other Local Revenue																		
8660 Interest Revenue	1	1	1	1	0	1	1	0	-	-	-	-	-	4	-	4		
8690 Other Local Revenue	-	-	-	-	6,036	-	-	-	-	-	-	-	-	6,036	-	6,036		
8980 Contributions, Unrestricted	-	-	-	-	-	-	-	-	417	417	417	417	-	1,667	5,000	(3,333)		
8990 Contributions, Restricted	-	-	-	6,036	(6,036)	-	-	-	2,141	2,141	2,141	2,141	-	8,563	25,688	(17,125)		
	1	1	1	6,036	0	1	1	0	2,557	2,557	2,557	2,557	-	16,269	30,688	(14,419)		
Total Revenue	207,352	286,624	277,624	64,112	69,893	426,406	415,458	225,738	391,325	401,595	273,414	442,725	752,242	4,234,508	4,014,651	219,857		

El Camino Middle School

Monthly Cash Flow/Forecast FY24-25

Revised 03/23/25

Actuals Through: 2/28/2025

ADA = 206.74



		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	57,870	67,840	67,840	67,840	76,808	-	753,692	839,285	85,592
1170	Teachers' Substitute Hours	-	7,511	6,227	6,310	6,866	8,866	6,866	6,866	6,227	6,227	6,227	6,966	-	75,157	-	(75,157)
1175	Teachers' Extra Duty/Stipends	-	-	-	-	-	-	-	-	2,009	2,009	2,009	2,009	14,064	22,100	22,100	-
1200	Pupil Support Salaries	199	4,227	4,227	4,227	4,227	4,227	4,227	4,227	11,182	11,182	11,182	12,112	12,750	88,197	91,500	3,303
1300	Administrators' Salaries	19,482	25,350	25,120	25,120	25,120	25,120	25,120	25,120	25,794	25,794	25,794	49,403	-	322,337	305,726	(16,610)
		35,155	101,201	100,430	102,878	107,791	109,071	97,609	94,083	113,052	113,052	113,052	147,298	26,814	1,261,483	1,258,611	(2,872)
Classified Salaries																	
2100	Instructional Salaries	4,175	20,387	30,863	27,085	30,115	22,334	20,645	20,920	26,018	26,018	26,018	28,420	-	282,999	130,066	(152,933)
2200	Support Salaries	1,955	10,552	7,844	7,409	10,052	10,391	9,957	10,404	10,921	10,921	10,921	12,394	(12,750)	100,971	34,719	(66,252)
2300	Classified Administrators'	2,001	2,001	3,010	2,338	2,338	2,338	2,338	2,338	3,902	3,902	3,902	6,626	-	37,034	45,308	8,274
2400	Clerical and Office Staff Salaries	9,961	10,270	5,578	5,675	6,058	6,732	7,274	1,415	8,209	8,209	8,209	12,746	-	90,337	98,510	8,172
		18,092	43,210	47,295	42,507	48,563	41,795	40,214	35,077	49,051	49,051	49,051	60,187	(12,750)	511,341	308,602	(202,739)
Benefits																	
3101	STRS	5,482	20,811	19,923	19,646	20,484	19,580	18,500	18,500	21,785	21,785	21,785	28,384	-	236,665	240,395	3,730
3202	PERS	3,276	7,530	11,713	11,327	12,995	11,065	10,809	9,481	14,318	14,318	14,318	17,569	-	138,720	83,477	(55,243)
3301	OASDI	1,137	2,427	2,275	2,613	3,027	2,568	2,460	1,198	3,282	3,282	3,282	4,027	-	31,577	19,133	(12,443)
3311	Medicare	669	2,075	2,088	2,076	2,245	2,158	1,962	1,896	2,419	2,419	2,419	3,096	-	25,522	22,725	(2,797)
3401	Health and Welfare	(154)	(300)	(880)	(1,055)	(1,054)	(936)	(1,546)	9,753	11,900	11,900	11,900	143,172	-	182,700	121,800	(60,900)
3501	State Unemployment	9	1,358	748	279	56	-	3,392	762	1,762	881	881	881	-	11,010	15,173	4,163
3601	Workers' Compensation	-	1,603	-	-	4,350	615	-	(5,046)	2,336	2,336	2,336	2,989	-	11,518	21,941	10,423
3901	Other Benefits	-	-	-	1,400	42	-	-	176	-	-	-	-	-	1,618	-	(1,618)
		10,419	35,503	35,867	36,286	42,145	35,051	35,578	36,721	57,801	56,920	56,920	200,118	-	639,329	524,644	(114,686)
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	-	24,165	53,533	29,368
4305	Software	27,651	8,243	1,261	531	1,431	2,387	1,643	2,422	4,608	4,608	4,608	4,608	-	64,000	55,292	(8,708)
4310	Office Expense	2,309	189	658	402	39	225	431	(145)	20	20	20	20	-	4,188	240	(3,948)
4400	Noncapitalized Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	11,375	11,375
4700	Food Services	1,059	-	-	21,729	9,439	8,504	7,368	9,335	13,807	13,807	13,807	13,807	39,215	151,873	153,961	2,088
		31,018	11,152	1,918	24,693	11,753	11,452	12,193	11,611	22,895	22,895	22,895	22,895	39,215	246,587	305,301	58,714

El Camino Middle School

Monthly Cash Flow/Forecast FY24-25

Revised 03/23/25

Actuals Through: **2/28/2025**

ADA = 206.74



	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Year-End Accruals	Annual Forecast	Original Budget Total	Favorable / (Unfav.)
Subagreement Services																
5102 Special Education	-	-	22,482	28,345	58,236	41,557	52,952	51,956	41,738	41,738	41,738	41,738	-	422,481	211,120	(211,361)
5103 Substitute Teacher	-	1,400	466	51,157	7,840	1,685	4,375	13,128	-	-	-	-	-	80,050	-	(80,050)
5105 Security	-	-	-	1,353	-	-	-	1,422	-	-	-	-	-	2,775	-	(2,775)
5106 Other Educational Consultants	-	-	323,260	52,674	52,674	52,674	56,674	52,674	51,514	51,514	51,514	51,514	-	796,688	229,183	(567,505)
	-	1,400	346,208	133,530	118,750	95,916	114,002	119,180	93,252	93,252	93,252	93,252	-	1,301,994	440,303	(861,691)
Operations and Housekeeping																
5201 Auto and Travel	-	-	-	1,241	-	-	-	260	227	227	227	227	-	2,410	2,500	90
5300 Dues & Memberships	-	-	-	-	-	920	-	-	169	169	169	169	-	1,597	2,031	434
5400 Insurance	6,731	4,587	22,107	35,535	187	-	-	-	5,118	5,118	5,118	5,118	-	89,619	61,416	(28,203)
5501 Utilities	-	-	-	-	-	-	-	-	(100)	(100)	(100)	(100)	-	(400)	43,858	44,258
5502 Janitorial Services	-	-	-	-	-	-	-	-	0	0	0	0	-	0	100,134	100,134
5900 Communications	9	(12,024)	13,532	(134)	12	54	378	47	1,285	1,285	1,285	1,285	-	7,014	15,421	8,407
5901 Postage and Shipping	-	56	-	184	-	-	-	1,098	40	40	40	40	-	1,498	400	(1,098)
	6,740	(7,381)	35,638	36,826	199	974	378	1,405	6,740	6,740	6,740	6,740	-	101,738	225,760	124,022
Facilities, Repairs and Other Leases																
5601 Rent	71,578	71,578	128,307	67,775	101,820	66,331	78,642	23,177	98,303	98,303	98,303	98,303	177,214	1,179,634	1,179,634	-
5603 Equipment Leases	323	1,366	-	463	745	-	-	6,651	2,052	2,052	2,052	2,052	-	17,756	24,624	6,868
5610 Repairs and Maintenance	32,532	7,808	458	11,710	20,670	9,607	154	7,033	4,594	4,594	4,594	4,594	-	108,349	55,131	(53,218)
	104,434	80,752	128,765	79,949	123,235	75,938	78,796	36,861	104,949	104,949	104,949	104,949	177,214	1,305,740	1,259,389	(46,351)
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	4,683	2,500	2,500	2,500	2,500	-	31,744	30,000	(1,744)
5804 Professional Development	-	-	-	2,499	-	560	-	-	290	290	290	290	-	4,219	2,900	(1,319)
5805 General Consulting	2,595	516	-	2,182	2,373	4,855	4,601	7,042	11,444	11,444	11,444	11,444	-	69,940	114,443	44,503
5806 Special Activities/Field Trips	-	-	-	-	-	3,526	125	-	-	-	-	-	-	3,651	7,100	3,449
5809 Other taxes and fees	3,114	1,754	-	525	290	98	16	3,200	-	-	-	-	-	8,997	-	(8,997)
5810 Payroll Service Fee	-	-	-	-	-	-	-	-	336	336	336	336	-	1,344	4,032	2,688
5811 Management Fee	-	-	77,160	6,411	6,385	42,641	41,546	22,574	35,288	35,288	35,288	35,288	85,584	423,451	401,465	(21,986)
5812 District Oversight Fee	(50)	2,182	2,182	2,182	-	2,182	4,365	2,233	3,069	1,585	1,585	1,585	2,039	25,141	25,850	709
	5,658	7,530	79,478	18,501	20,786	57,022	52,669	39,731	60,534	51,443	51,443	51,443	86,443	582,681	599,983	17,302
Depreciation																
6900 Depreciation Expense	4,300	4,300	4,300	4,300	4,300	4,300	4,300	4,300	4,300	4,300	4,300	4,300	-	51,604	65,010	13,406
	4,300	4,300	4,300	4,300	4,300	4,300	4,300	4,300	4,300	4,300	4,300	4,300	-	51,604	65,010	13,406
Interest																
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenses	215,817	277,668	779,899	479,470	477,521	431,518	435,738	378,971	512,574	502,602	502,602	691,182	316,935	6,002,496	4,987,603	(1,014,893)
Monthly Surplus (Deficit)	(8,465)	8,956	(502,276)	(415,358)	(407,628)	(5,112)	(20,281)	(153,232)	(121,248)	(101,006)	(229,188)	(248,456)	435,307	(1,767,989)	(972,952)	(795,037)

El Camino Middle School

Monthly Cash Flow/Forecast FY24-25

Revised 03/23/25

Actuals Through: **2/28/2025**

ADA = 206.74



	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Year-End Accruals	Annual Forecast	Original Budget Total	Favorable / (Unfav.)
Cash Flow Adjustments																
Monthly Surplus (Deficit)	(8,465)	8,956	(502,276)	(415,358)	(407,628)	(5,112)	(20,281)	(153,232)	(121,248)	(101,006)	(229,188)	(248,456)	435,307	(1,767,989)		
Cash flows from operating activities																
Depreciation/Amortization	4,300	4,300	4,300	4,300	4,300	4,300	4,300	4,300	4,300	4,300	4,300	4,300	-	51,604		
Public Funding Receivables	-	-	-	316,013	234	(6,225)	58,481	(38,194)	-	-	-	-	(752,242)	(421,933)		
Grants and Contributions Rec.	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Due To/From Related Parties	392	64,086	(617,781)	(202,872)	301,192	530,892	25,817	41,179	-	-	-	-	-	142,906		
Prepaid Expenses	13,664	-	-	-	-	-	-	-	-	175,000	-	(4,126)	-	184,538		
Other Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Accounts Payable	85,102	(60,045)	192,523	3,504	34,968	(254,487)	(1,564)	2,838	-	-	-	-	316,935	319,773		
Accrued Expenses	(3,151)	(21,131)	-	-	-	-	-	(96,473)	-	-	-	-	-	(120,755)		
Other Liabilities	(95,675)	-	95,675	-	-	-	-	58,413	18,978	18,978	18,978	18,978	-	134,326		
Deferred Revenue	3,834	3,834	95,442	20,230	20,230	52,760	20,230	-	-	-	-	-	-	216,560		
Cash flows from investing activities																
Purchases of Prop. And Equip.	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Notes Receivable	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Cash flows from financing activities																
Proceeds from Factoring	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Payments on Factoring	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Proceeds(Payments) on Debt	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Total Change in Cash	1	1	(732,118)	(274,183)	(46,702)	322,128	86,984	(181,170)	(97,970)	97,272	(205,910)	(229,304)				
Cash, Beginning of Month	2,061,023	2,061,024	2,061,024	1,328,907	1,054,724	1,008,022	1,330,150	1,417,133	1,235,964	1,137,994	1,235,265	1,029,356				
Cash, End of Month	2,061,024	2,061,024	1,328,907	1,054,724	1,008,022	1,330,150	1,417,133	1,235,964	1,137,994	1,235,265	1,029,356	800,051				

El Primero High School

Monthly Cash Flow/Forecast FY24-25

Revised 03/22/25

Actuals Through: **2/28/2025**

ADA = **441.00**



	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.)
Revenues																
State Aid - Revenue Limit																ADA = 472.50
8011 LCFF State Aid	18,672	18,672	213,562	118,850	118,850	118,850	118,850	29,516	135,995	135,995	135,995	135,995	135,995	1,435,799	1,538,945	(103,146)
8012 Education Protection Account	20,077	-	20,662	(20,077)	-	20,661	-	-	22,050	-	-	-	24,827	88,200	94,500	(6,300)
8096 In Lieu of Property Taxes	308,260	277,231	554,463	61,382	369,642	369,642	369,642	369,642	750,376	375,188	375,188	375,188	375,188	4,931,033	5,283,249	(352,217)
	347,009	295,903	788,687	160,155	488,492	509,153	488,492	399,158	908,422	511,184	511,184	511,184	536,011	6,455,032	6,916,694	(461,662)
Federal Revenue																
8181 Special Education - Entitlement	-	-	-	-	-	-	-	-	11,466	11,466	11,466	11,466	11,466	57,330	61,425	(4,095)
8220 Federal Child Nutrition	-	-	-	17,197	10,347	16,587	-	-	24,646	24,646	24,646	24,646	24,646	192,005	278,118	(86,113)
8290 Title I, Part A - Basic Low Income	-	-	-	-	11,124	-	93,953	-	-	-	48,644	-	-	153,721	194,574	(40,854)
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	-	36,112	41,596	84,755	59,272	60,757	484,561	585,796	(101,235)
Other State Revenue																
8311 State Special Education	-	20,872	17,770	31,986	31,986	31,986	-	-	49,383	49,383	49,383	49,383	49,383	381,514	408,764	(27,251)
8520 Child Nutrition	-	-	-	9,861	4,636	7,422	-	-	2,333	2,333	2,333	2,333	4,666	35,916	26,325	9,591
8545 School Facilities (SB740)	-	-	-	-	-	296,699	-	-	-	-	139,334	-	139,334	575,367	644,112	(68,745)
8550 Mandated Cost	-	-	-	-	23,042	-	-	-	-	-	-	-	-	23,042	23,017	25
8560 State Lottery	-	-	-	-	-	26,410	-	-	-	25,971	-	-	57,428	109,809	117,653	(7,844)
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	1,603	1,985	23,110	1,985	19,985	39,007	106,550	108,125	(1,575)
	903	87,794	25,537	27,072	62,753	338,136	3,089	1,603	53,700	100,796	193,034	71,700	289,818	1,255,934	1,327,996	(72,062)
Other Local Revenue																
8660 Interest Revenue	3	3	3	3	3	3	3	3	-	-	-	-	-	24	-	24
8690 Other Local Revenue	-	-	-	-	13,434	-	330	3,916	-	-	-	-	-	17,681	-	17,681
8699 School Fundraising	-	-	-	-	-	-	-	1,140	-	-	-	-	-	1,140	-	1,140
8980 Contributions, Unrestricted	-	-	-	-	-	-	-	-	1,000	1,000	1,000	1,000	-	4,000	12,000	(8,000)
8990 Contributions, Restricted	-	-	-	13,434	(13,434)	-	-	-	7,995	7,995	7,995	7,995	-	31,981	95,943	(63,962)
	3	3	3	13,437	3	3	333	5,059	8,995	8,995	8,995	8,995	-	54,826	107,943	(53,117)
Total Revenue	355,969	437,562	1,035,104	(41,974)	572,719	863,879	615,770	405,820	1,007,229	662,570	797,968	651,150	886,586	8,250,353	8,938,429	(688,076)

El Primero High School

Monthly Cash Flow/Forecast FY24-25

Revised 03/22/25

Actuals Through: **2/28/2025**

ADA = **441.00**



	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.)
Expenses																
Certificated Salaries																
1100 Teachers' Salaries	120,525	218,031	216,804	217,932	224,345	221,799	215,483	165,193	232,119	232,119	232,119	381,450	-	2,677,921	2,902,176	224,255
1170 Teachers' Substitute Hours	2,640	4,877	3,736	3,760	3,736	3,736	3,736	3,736	6,226	6,226	6,226	23,706	-	72,343	-	(72,343)
1175 Teachers' Extra Duty/Stipends	-	-	-	-	-	-	-	-	1,718	1,718	1,718	1,718	12,027	18,900	18,900	-
1200 Pupil Support Salaries	2,672	4,227	4,227	4,252	4,227	4,227	4,227	4,227	12,773	12,773	12,773	13,703	-	84,309	140,500	56,191
1300 Administrators' Salaries	37,786	40,529	39,224	39,224	39,824	39,224	39,224	39,224	45,355	45,355	45,355	117,159	-	567,485	536,360	(31,125)
	163,623	267,664	263,991	265,169	272,133	268,986	262,671	212,381	298,192	298,192	298,192	537,737	12,027	3,420,957	3,597,936	176,979
Classified Salaries																
2100 Instructional Salaries	11,882	23,367	30,984	30,560	34,421	26,330	25,417	28,157	31,435	31,435	31,435	36,984	-	342,408	345,785	3,376
2200 Support Salaries	7,559	14,514	14,614	14,614	14,614	15,705	19,184	19,049	15,201	15,201	15,201	46,896	-	212,351	233,870	21,519
2300 Classified Administrators'	11,520	11,520	13,566	12,202	12,202	12,202	12,202	12,202	9,484	9,484	9,484	12,208	-	138,274	101,433	(36,841)
2400 Clerical and Office Staff Salaries	13,482	25,301	22,395	23,186	22,873	21,233	12,651	12,825	24,258	24,258	24,258	29,316	-	256,034	236,720	(19,314)
	44,442	74,701	81,560	80,561	84,110	75,470	69,455	72,232	80,377	80,377	80,377	125,403	-	949,067	917,808	(31,259)
Benefits																
3101 STRS	18,204	51,785	50,975	50,956	52,568	51,017	50,967	51,104	55,478	55,478	55,478	100,046	-	644,057	687,206	43,149
3202 PERS	11,341	18,605	20,172	19,469	19,791	17,318	15,953	16,805	21,443	21,443	21,443	33,454	-	237,235	255,151	17,915
3301 OASDI	2,663	4,281	4,741	4,645	4,877	4,277	3,886	2,922	4,782	4,782	4,782	7,461	-	54,100	56,904	2,804
3311 Medicare	2,034	4,832	4,878	4,851	5,024	4,852	4,663	4,720	5,330	5,330	5,330	9,336	-	61,180	65,478	4,298
3401 Health and Welfare	(2,251)	(4,164)	(4,162)	(4,229)	(4,310)	(4,214)	(5,660)	(44,118)	35,750	35,750	35,750	420,518	-	454,662	442,000	(12,662)
3501 State Unemployment	6	429	96	82	173	164	7,872	1,139	3,241	1,620	1,620	1,620	-	18,063	33,877	15,814
3601 Workers' Compensation	-	4,541	-	-	6,112	1,743	-	(6,319)	5,146	5,146	5,146	9,014	-	30,528	63,220	32,692
3901 Other Benefits	-	-	-	3,966	119	-	-	-	-	-	-	-	-	4,086	-	(4,086)
	31,998	80,308	76,701	79,741	84,355	75,156	77,681	26,253	131,170	129,549	129,549	581,450	-	1,503,911	1,603,836	99,925
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	121	3,184	3,184	3,184	3,184	-	152,388	38,203	(114,185)
4305 Software	30,926	30,763	1,261	3,657	-	5,049	2,808	2,422	3,635	3,635	3,635	3,635	-	91,424	73,617	(17,807)
4310 Office Expense	416	189	2,658	7,029	115	225	151	(166)	-	-	-	-	-	10,617	-	(10,617)
4311 Business Meals	-	-	-	-	-	-	-	-	57	57	57	57	-	227	680	453
4400 Noncapitalized Equipment	-	-	-	15,087	-	-	-	-	-	-	-	-	-	15,087	21,350	6,263
4700 Food Services	3,059	-	-	22,433	10,598	9,138	8,677	10,298	20,720	20,720	20,720	20,720	80,838	227,921	304,443	76,522
	34,401	103,335	3,919	116,592	10,714	14,412	12,604	12,675	27,595	27,595	27,595	27,595	80,838	499,870	483,293	(16,577)

El Primero High School

Monthly Cash Flow/Forecast FY24-25

Revised 03/22/25

Actuals Through: **2/28/2025**

ADA = **441.00**



	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													11,779			
5102 Special Education	-	8,995	56,009	45,931	87,693	63,573	91,885	82,428	64,042	64,042	64,042	64,042	-	704,460	379,460	(325,000)
5103 Substitute Teacher	1,050	1,050	1,400	31,904	16,542	3,388	5,310	25,528	4,109	4,109	4,109	4,109	-	102,608	35,200	(67,408)
5104 Transportation	-	-	20,910	46,740	-	36,285	-	20,910	20,000	20,000	20,000	20,000	-	204,845	-	(204,845)
5105 Security	-	-	-	1,353	-	-	-	1,422	-	-	-	-	-	2,775	-	(2,775)
5106 Other Educational Consultants	-	-	-	-	-	-	7,142	36,462	-	-	-	-	-	43,604	-	(43,604)
	1,050	10,045	78,319	125,928	104,235	103,246	104,337	166,750	88,151	88,151	88,151	88,151	11,779	1,058,292	414,660	(643,632)
Operations and Housekeeping																
5201 Auto and Travel	-	-	-	2,360	770	1,983	1,255	6,770	455	455	455	455	-	14,957	5,000	(9,957)
5300 Dues & Memberships	3,925	-	-	1,686	-	2,088	-	-	1,250	1,250	1,250	1,250	-	12,699	15,000	2,301
5400 Insurance	11,760	10,327	49,540	78,468	408	-	-	-	(267)	(267)	(267)	(267)	-	149,436	60,964	(88,472)
5501 Utilities	-	-	-	-	-	-	-	-	(350)	(350)	(350)	(350)	-	(1,400)	72,058	73,458
5502 Janitorial Services	-	-	-	-	-	-	-	-	(0)	(0)	(0)	(0)	-	(0)	77,087	77,087
5900 Communications	9	(26,809)	28,329	305	14	143	392	56	1,251	1,251	1,251	1,251	-	7,445	15,017	7,572
5901 Postage and Shipping	600	654	-	2,789	-	300	-	239	451	451	451	451	-	6,387	4,513	(1,874)
	16,294	(15,828)	77,869	85,608	1,192	4,514	1,647	7,065	2,791	2,791	2,791	2,791	-	189,523	249,639	60,115
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	268,137	1,360,147	1,360,147	-
5603 Equipment Leases	566	2,158	-	1,747	745	-	-	832	2,052	2,052	2,052	2,052	-	14,256	24,624	10,368
5610 Repairs and Maintenance	29,133	1,702	15,867	5,652	14,115	16,224	154	4,931	7,342	7,342	7,342	7,342	-	117,144	53,100	(64,045)
	60,513	34,673	236,761	96,425	103,887	105,251	89,180	5,763	122,739	122,739	122,739	122,739	268,137	1,491,547	1,437,871	(53,676)
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	9,366	2,500	2,500	2,500	2,500	-	62,495	30,000	(32,495)
5804 Professional Development	-	-	-	41,343	-	4,480	-	-	-	-	-	-	-	45,823	-	(45,823)
5805 General Consulting	-	2,745	-	1,635	5,088	10,772	6,832	6,469	28,397	28,397	28,397	28,397	-	147,131	283,972	136,841
5806 Special Activities/Field Trips	106	-	640	6,916	7,000	(506)	466	(106)	-	-	-	-	-	14,515	7,000	(7,515)
5807 Bank Charges	-	-	-	-	-	-	-	12	-	-	-	-	-	12	-	(12)
5809 Other taxes and fees	4,880	1,008	49	566	705	92	702	9,459	1,000	1,000	1,000	1,000	-	21,461	10,000	(11,461)
5810 Payroll Service Fee	-	-	-	-	-	-	-	-	732	732	732	732	-	2,927	8,782	5,855
5811 Management Fee	-	-	182,864	(4,197)	55,927	86,388	61,544	40,076	68,753	68,753	68,753	68,753	127,423	825,035	893,843	68,808
5812 District Oversight Fee	5,260	4,967	4,967	4,967	4,967	4,967	4,967	4,967	9,084	5,112	5,112	5,112	104	64,550	69,167	4,617
5815 Public Relations/Recruitment	-	-	-	-	-	-	-	-	420	420	420	420	-	1,680	4,500	2,820
	10,246	15,854	188,777	64,472	94,730	112,490	78,542	70,242	110,886	106,914	106,914	106,914	125,235	1,192,216	1,322,177	129,961
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	576,959	865,500	859,907	859,907	1,596,379	498,016	10,348,571	10,071,560	(277,011)
Monthly Surplus (Deficit)	(10,198)	(136,790)	23,609	(960,069)	(186,235)	100,755	(83,946)	(171,139)	141,729	(197,337)	(61,939)	(945,229)	388,569	(2,098,218)	(1,133,131)	(965,087)

El Primero High School

Monthly Cash Flow/Forecast FY24-25

Revised 03/22/25

Actuals Through: **2/28/2025**

ADA = **441.00**



	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)	(10,198)	(136,790)	23,609	(960,069)	(186,235)	100,755	(83,946)	(171,139)	141,729	(197,337)	(61,939)	(945,229)	388,569	(2,098,218)		
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	(20,772)	-	-	-	-	(886,586)	219,717		
Grants and Contributions Rec.	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Due To/From Related Parties	2,720	150,364	(2,332,996)	(558,626)	55,927	3,041,355	40,478	32,647	-	-	-	-	-	431,869		
Prepaid Expenses	12,773	-	-	-	-	-	-	-	-	-	-	-	-	12,773		
Other Assets	-	-	-	-	-	-	-	-	-	175,000	(24,616)	(194,152)	-	(43,767)		
Accounts Payable	52,778	2,269	34,631	121,315	86,697	(295,132)	(2,543)	5,997	-	-	-	-	498,016	504,029		
Accrued Expenses	(40,017)	(30,679)	-	-	-	-	9,852	(175,400)	-	-	-	-	-	(236,245)		
Other Liabilities	(32,891)	-	32,891	-	-	-	-	34,705	17,022	17,022	17,022	17,022	-	102,792		
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	(290,364)	162,350	(1,716)	(65,934)	(1,118,760)				
Cash, Beginning of Month	3,549,340	3,549,343	3,549,346	1,303,171	567,724	1,000,986	3,910,297	3,910,421	3,620,057	3,782,407	3,780,691	3,714,757				
Cash, End of Month	3,549,343	3,549,346	1,303,171	567,724	1,000,986	3,910,297	3,910,421	3,620,057	3,782,407	3,780,691	3,714,757	2,595,997				

El Primero High School

Monthly Cash Flow/Forecast FY24-25

Revised 03/22/25

Actuals Through: 2/28/2025

ADA = 441.00

Revenues

State Aid - Revenue Limit

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

Federal Revenue

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

Other State Revenue

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

Other Local Revenue

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

Total Revenue

El Primero High School

Monthly Cash Flow/Forecast FY24-25

Revised 03/22/25

Actuals Through: 2/28/2025

ADA = 441.00

Expenses

Certificated Salaries

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

Classified Salaries

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

Benefits

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

Books and Supplies

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

El Primero High School

Monthly Cash Flow/Forecast FY24-25

Revised 03/22/25

Actuals Through: 2/28/2025

ADA = 441.00

Subagreement Services

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

Operations and Housekeeping

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

Facilities, Repairs and Other Leases

5601 Rent
5603 Equipment Leases
5610 Repairs and Maintenance

Professional/Consulting Services

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

Depreciation

6900 Depreciation Expense

Interest

Total Expenses

Monthly Surplus (Deficit)

El Primero High School

Monthly Cash Flow/Forecast FY24-25

Revised 03/22/25

Actuals Through: 2/28/2025

ADA = 441.00

Cash Flow Adjustments

Monthly Surplus (Deficit)

Cash flows from operating activities

Depreciation/Amortization

Public Funding Receivables

Grants and Contributions Rec.

Due To/From Related Parties

Prepaid Expenses

Other Assets

Accounts Payable

Accrued Expenses

Other Liabilities

Deferred Revenue

Cash flows from investing activities

Purchases of Prop. And Equip.

Notes Receivable

Cash flows from financing activities

Proceeds from Factoring

Payments on Factoring

Proceeds(Payments) on Debt

Total Change in Cash

Cash, Beginning of Month

Cash, End of Month

Downtown College Prep- CMO

Monthly Cash Flow/Forecast FY24-25

Revised 03/23/2025

Actuals Through: 2/28/2025

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.)
Revenues	ADA = 0.00															
State Aid - Revenue Limit																
Other Local Revenue																
8660 Interest Revenue	3,435	5,487	3,672	3,079	3,570	5,883	7,356	5,787	3,500	3,500	3,500	3,500	-	52,269	42,000	10,269
8689 Other Fees and Contracts	-	25,567	381,922	(13,547)	133,981	214,000	155,789	59,769	136,303	136,303	136,303	136,303	132,946	1,635,641	1,693,525	(57,884)
8690 Other Local Revenue	-	-	-	-	68,054	252,235	31,110	25,057	-	-	-	-	-	376,456	-	376,456
8699 School Fundraising	-	-	-	-	6,000	-	-	-	1	1	1	-	-	6,002	5	5,997
8980 Contributions, Unrestricted	-	-	27,094	30,000	(57,094)	-	-	-	-	-	-	-	-	0	290,000	(290,000)
8990 Contributions, Restricted	-	-	-	-	-	-	-	-	92	92	92	92	5,738	6,106	45,235	(39,129)
	3,435	31,055	412,688	19,532	154,511	472,118	194,254	90,613	139,896	139,896	139,896	139,896	138,684	2,076,474	2,070,765	5,709
Total Revenue	3,435	31,055	412,688	19,532	154,511	472,118	194,254	90,613	139,898	139,898	139,898	139,897	138,685	2,076,482	2,070,782	5,700
Expenses																
Certificated Salaries																
1100 Teachers' Salaries	-	9,004	8,568	8,568	8,568	8,643	8,778	6,659	-	-	-	(58,787)	-	(0)	-	0
1170 Teachers' Substitute Hours	1,760	3,251	2,491	2,507	2,491	2,491	2,491	2,491	-	-	-	(19,971)	-	0	-	(0)
1300 Administrators' Salaries	42,788	42,788	42,788	42,788	42,788	57,223	30,125	30,125	30,125	30,125	30,125	48,443	-	470,227	158,040	(312,188)
	44,548	55,042	53,846	53,862	53,846	68,356	41,393	39,275	30,125	30,125	30,125	(30,315)	-	470,227	158,040	(312,188)
Classified Salaries																
2200 Support Salaries	3,596	3,914	3,520	3,907	2,805	2,940	3,046	2,866	-	-	-	(20,682)	-	5,912	-	(5,912)
2300 Classified Administrators' Salaries	82,944	27,545	27,545	53,906	9,819	9,819	9,819	9,819	10,826	10,826	10,826	19,292	-	282,987	566,592	283,605
2400 Clerical and Office Staff Salaries	38,460	39,812	38,558	47,918	28,680	27,770	26,023	26,368	27,749	27,749	27,749	53,664	-	410,502	382,552	(27,950)
	125,001	71,272	69,623	105,731	41,305	40,529	38,888	39,054	38,575	38,575	38,575	52,274	-	699,401	949,145	249,744
Benefits																
3101 STRS	9,485	10,336	10,219	10,351	10,285	10,685	7,906	7,345	6,283	6,283	6,283	(6,322)	-	89,137	30,186	(58,951)
3202 PERS	22,686	18,851	18,481	21,972	10,904	10,650	10,240	19,153	7,015	7,015	7,015	9,506	-	163,487	256,744	93,256
3301 OASDI	7,283	4,272	4,026	5,549	2,530	2,480	2,356	1,206	1,608	1,608	1,608	2,179	-	36,704	58,847	22,142
3311 Medicare	2,415	1,789	1,729	2,253	1,346	1,545	1,139	1,139	838	838	838	268	-	16,136	16,054	(82)
3401 Health and Welfare	70,782	45,455	99,182	70,458	73,459	70,165	97,387	158,369	10,000	10,000	10,000	(506,354)	-	208,904	120,000	(88,904)
3501 State Unemployment	-	145	-	-	-	-	1,595	282	490	245	245	245	-	3,247	5,880	2,633
3601 Workers' Compensation	-	712	-	6,834	1,213	8,602	15,163	(9,557)	809	809	809	259	-	25,652	15,501	(10,152)
3901 Other Benefits	99	(38)	(0)	622	19	76	(38)	38	-	-	-	-	-	777	-	(777)
	112,749	81,523	133,636	118,038	99,757	104,203	135,748	177,974	27,042	26,797	26,797	(500,220)	-	544,045	503,211	(40,834)
Books and Supplies																
4100 Textbooks and Core Curricula	-	-	-	746	-	-	-	-	-	-	-	-	-	746	-	(746)
4305 Software	4,945	275	1,912	5,908	-	4,168	550	550	1,633	1,633	1,633	1,633	-	24,840	19,596	(5,244)
4310 Office Expense	-	(231)	407	17,015	996	610	340	1,063	333	333	333	333	-	21,532	4,000	(17,532)
4311 Business Meals	-	-	-	249	-	-	(25)	-	1,917	1,917	1,917	1,917	-	7,890	23,000	15,110
4400 Noncapitalized Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	18,500	18,500
	4,945	44	2,320	23,917	996	4,778	865	1,613	3,883	3,883	3,883	3,883	-	55,009	65,096	10,087

Downtown College Prep- CMO

Monthly Cash Flow/Forecast FY24-25

Revised 03/23/2025

Actuals Through: 2/28/2025

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	-	2,090	5,000	2,910
5300 Dues & Memberships	-	-	270	(270)	-	-	-	-	991	991	991	991	-	3,962	11,887	7,925
5400 Insurance	-	-	-	(1,000)	-	-	-	-	196	196	196	196	-	(215)	2,356	2,571
5501 Utilities	-	-	-	-	-	-	-	(2,847)	-	-	-	-	-	(2,847)	-	2,847
5502 Janitorial Services	-	-	-	-	-	-	-	-	167	167	167	167	-	667	2,000	1,333
5900 Communications	91	605	985	(973)	-	259	378	-	385	385	385	385	-	2,884	4,617	1,733
5901 Postage and Shipping	-	-	-	69	-	-	-	-	220	220	220	220	-	949	2,200	1,251
	91	605	1,255	(2,413)	-	771	378	(2,847)	2,413	2,413	2,413	2,413	-	7,491	28,060	20,569
Facilities, Repairs and Other Leases																
5601 Rent	2,397	1	(1,291)	-	-	-	-	-	-	-	-	-	-	1,106	45,235	44,129
5602 Additional Rent	-	2,396	(2,396)	696	-	-	-	-	-	-	-	-	-	696	-	(696)
5603 Equipment Leases	109	902	(150)	(424)	110	-	-	404	108	108	108	108	-	1,385	1,300	(85)
5604 Other Leases	-	-	-	(463)	-	-	-	-	-	-	-	-	-	(463)	-	463
5610 Repairs and Maintenance	-	-	4,133	-	-	-	-	-	835	835	835	835	-	7,471	10,014	2,543
	2,506	3,298	296	(190)	110	-	-	404	943	943	943	943	-	10,196	56,549	46,353
Professional/Consulting Services																
5801 IT	-	-	-	-	-	-	-	-	350	350	350	350	-	1,400	4,200	2,800
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	-	12,201	24,570	12,369
5804 Professional Development	-	-	-	850	-	-	-	-	700	700	700	700	-	3,650	7,000	3,350
5805 General Consulting	-	-	526	175	750	82	1,128	261	15,614	15,614	15,614	15,614	-	65,377	36,140	(29,237)
5806 Special Activities/Field Trips	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,500	1,500
5807 Bank Charges	183	120	115	127	235	119	236	1,128	300	300	300	300	-	3,462	3,000	(462)
5808 Printing	-	-	-	-	-	1,942	-	-	240	240	240	240	-	2,902	2,400	(502)
5809 Other taxes and fees	130	-	-	391	10	2,348	609	6,841	420	420	420	420	-	12,010	4,200	(7,810)
5810 Payroll Service Fee	1,250	1,250	-	4,650	3,175	2,800	2,800	2,800	90	90	90	90	-	19,084	1,076	(18,008)
5811 Management Fee	21,168	21,168	45,275	45,105	23,937	24,282	24,856	29,178	31,754	31,754	31,754	31,754	-	361,985	505,200	143,215
5812 District Oversight Fee	-	-	-	-	-	-	-	-	0	0	0	0	0	0	0	0
5815 Public Relations/Recruitment	-	-	-	-	-	-	-	-	1,890	1,890	1,890	1,890	-	7,562	18,904	11,342
5820 Scholarship Expense	68,000	-	-	-	-	-	-	-	1,890	1,890	1,890	1,890	-	75,562	18,904	(56,658)
	90,731	22,538	45,916	53,220	36,781	32,622	29,629	40,208	55,296	55,296	55,296	55,296	0	572,829	622,383	68,458
Depreciation																
6900 Depreciation Expense	-	-	-	-	-	-	-	-	20	20	20	20	-	80	240	160
	-	-	-	-	-	-	-	-	20	20	20	20	-	80	240	160
Interest																
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenses	380,570	234,323	306,892	352,165	232,794	251,259	246,901	295,681	158,296	158,051	158,051	(415,706)	0	2,359,278	2,382,723	42,349
Monthly Surplus (Deficit)	(377,135)	(203,268)	105,795	(332,633)	(78,283)	220,859	(52,647)	(205,067)	(18,399)	(18,154)	(18,154)	555,603	138,685	(282,796)	(311,942)	48,049

Downtown College Prep- CMO

Monthly Cash Flow/Forecast FY24-25

Revised 03/23/2025

Actuals Through: **2/28/2025**

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)	(205,067)	(18,399)	(18,154)	(18,154)	555,603	138,685	(282,796)		
Cash flows from operating activities																
Depreciation/Amortization	-	-	-	-	-	-	-	-	20	20	20	20	-	80		
Public Funding Receivables	-	-	-	-	-	-	-	-	-	-	-	-	(138,685)	(138,685)		
Grants and Contributions Rec.	-	-	-	-	(840)	(3,720)	4,560	-	-	-	-	-	-	-		
Due To/From Related Parties	1,005,664	(211,604)	4,772,896	1,303,114	(433,498)	(5,151,670)	(105,259)	(110,170)	-	-	-	-	-	1,069,474		
Prepaid Expenses	(33,518)	28,616	(41,964)	(18,827)	5,077	67,333	(19,121)	6,345	-	-	-	-	-	(6,059)		
Other Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Accounts Payable	36,225	(18,153)	(17,546)	87,376	28,471	(117,958)	2,136	(4,037)	-	-	-	-	0	(3,486)		
Accrued Expenses	23,386	(30,717)	116,859	71,305	(280,449)	160,184	(14,166)	85,369	-	-	-	-	-	131,772		
Other Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Deferred Revenue	-	-	-	-	-	-	-	-	2,343,930	-	-	-	2,343,930	4,687,860		
Cash flows from investing activities																
Purchases of Prop. And Equip.	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Notes Receivable	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Cash flows from financing activities																
Proceeds from Factoring	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Payments on Factoring	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Proceeds(Payments) on Debt	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Total Change in Cash	654,623	(435,126)	4,936,041	1,110,335	(759,522)	(4,824,971)	(184,496)	(227,561)	2,325,551	(18,134)	(18,134)	555,623				
Cash, Beginning of Month	(7,128,283)	(6,473,660)	(6,908,786)	(1,972,745)	(862,410)	(1,621,932)	(6,446,903)	(6,631,400)	(6,858,960)	(4,533,409)	(4,551,542)	(4,569,676)				
Cash, End of Month	(6,473,660)	(6,908,786)	(1,972,745)	(862,410)	(1,621,932)	(6,446,903)	(6,631,400)	(6,858,960)	(4,533,409)	(4,551,542)	(4,569,676)	(4,014,053)				

Downtown College Prep

Statement of Financial Position

February 28, 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	\$ (6,858,961)	\$ 3,967,464	\$ (450,640)	\$ 3,508,124	\$ 964,841	\$ 4,261,643	\$ 5,392,471
Restricted Cash	-	215,208	-	111,932	271,123	-	598,263
Total Cash & Cash Equivalents	(6,858,961)	4,182,672	(450,640)	3,620,056	1,235,963	4,261,643	5,990,733
Accounts Receivable	4,569	992	5,958	-	-	43,452	54,971
Public Funding Receivables	-	147,200	(14,838)	213,802	405,520	-	751,684
Due To/From Related Parties	(724,883)	234,401	244,875	71,237	1,706,863	(1,532,494)	(0)
Prepaid Expenses	12,776	-	-	-	-	-	12,776
Total Current Assets	(7,566,500)	4,565,265	(214,644)	3,905,095	3,348,346	2,772,600	6,810,163
Long-Term Assets							
Property & Equipment, Net	-	2,344,159	-	1,331,341	1,554,084	34,004,701	39,234,285
Right-of-Use Asset, Net	-	(0)	252,084	3,200	0	-	255,284
Total Long Term Assets	-	2,344,159	252,084	1,334,541	1,554,084	34,004,701	39,489,569
Total Assets	\$ (7,566,500)	\$ 6,909,423	\$ 37,440	\$ 5,239,636	\$ 4,902,430	\$ 36,777,301	\$ 46,299,732
Liabilities							
Current Liabilities							
Accounts Payable	\$ 259	\$ 17,885	\$ -	\$ 2,834	\$ 391	\$ -	\$ 21,369
Accrued Liabilities	365,034	72,825	(10,062)	114,486	93,593	167,155	803,030
Deferred Revenue	-	215,208	-	111,932	271,123	298,816	897,078
Notes Payable, Current Portion	-	3,091	33,165	34,705	58,413	-	129,374
Total Current Liabilities	365,293	309,009	23,103	263,958	423,519	465,971	1,850,852
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	-	-	-	-	-	33,975,000	33,975,000
Total Long-Term Liabilities	-	(0)	252,084	3,198	2	37,066,750	37,322,034
Total Liabilities	365,293	309,009	275,187	267,156	423,520	37,532,721	39,172,886
Net Asset	(7,931,793)	6,600,414	(237,747)	4,972,480	4,478,910	(755,420)	7,126,845
Total Liabilities and Net Assets	\$ (7,566,500)	\$ 6,909,423	\$ 37,440	\$ 5,239,636	\$ 4,902,430	\$ 36,777,301	\$ 46,299,731

Downtown College Prep

Statement of Cash Flows

For the period ended February 28, 2025

	Central Office	Alum Rock Middle School	Alum Rock High School	El Primero High School	El Camino Middle School	DCP Foundation	Month Ended 02/28/25
Cash Flows from Operating Activities							
Change in Net Assets	\$ (205,067)	\$ (253,986)	\$ 25,481	\$ (171,139)	\$ (153,232)	\$ (23,906)	\$ (781,849)
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	-	9,319	-	(20,772)	(38,194)	-	(49,647)
Due from Related Parties	(110,170)	(764)	37,108	32,647	41,179	-	-
Prepaid Expenses	6,345	-	-	-	-	-	6,345
Accounts Payable	(4,037)	(4,035)	10,641	5,997	2,838	-	11,404
Accrued Expenses	85,369	61,799	(113,628)	(175,400)	(96,473)	-	(238,334)
Deferred Revenue	-	3,091	33,165	34,705	58,413	-	129,374
Total Cash Flows from Operating Activities	(227,561)	(178,261)	(7,233)	(290,364)	(181,170)	78,278	(806,310)
Change in Cash & Cash Equivalents	(227,561)	(178,261)	(7,233)	(290,364)	(181,170)	78,278	(806,310)
Cash & Cash Equivalents, Beginning of Period	(6,631,400)	4,360,933	(443,407)	3,910,420	1,417,133	4,183,364	6,797,043
Cash and Cash Equivalents, End of Period	\$ (6,858,961)	\$ 4,182,672	\$ (450,640)	\$ 3,620,056	\$ 1,235,963	\$ 4,261,643	\$ 5,990,733

Alum Rock Middle School

Budget vs Actual

For the period ended February 28, 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	\$ (115,719)	\$ 137,539	\$ (253,258)	\$1,777,919	\$ 840,514	\$ 937,405	\$1,482,687
Education Protection Account	-	-	-	398,649	251,601	147,048	315,932
State Aid - Prior Year	(1,060)	-	(1,060)	(1,060)	-	(1,060)	-
In Lieu of Property Taxes	88,663	90,564	(1,901)	554,144	656,589	(102,445)	959,606
Total State Aid - Revenue Limit	(28,116)	228,103	(256,219)	2,729,652	1,748,704	980,948	2,758,225
Federal Revenue							
Special Education - Entitlement	-	2,776	(2,776)	-	16,963	(16,963)	26,144
Federal Child Nutrition	-	10,164	(10,164)	40,880	46,006	(5,126)	106,990
Title I, Part A - Basic Low Income	-	-	-	182,649	103,818	78,831	103,818
Title II, Part A - Teacher Quality	-	-	-	7,067	11,105	(4,038)	11,105
Title III - Limited English	-	-	-	18,109	-	18,109	11,423
Other Federal Revenue	-	-	-	25,883	-	25,883	-
Total Federal Revenue	-	12,940	(12,940)	274,588	177,892	96,696	259,480
Other State Revenue							
State Special Education	-	18,472	(18,472)	-	112,886	(112,886)	173,982
State Child Nutrition	-	962	(962)	28,604	4,355	24,249	10,127
School Facilities (SB740)	-	-	-	298,179	138,504	159,675	277,009
Mandated Cost	-	-	-	15,014	4,709	10,305	4,709
State Lottery	-	-	-	26,594	14,769	11,825	50,076
Prior Year Revenue	-	-	-	(11,641)	-	(11,641)	-
Other State Revenue	(691)	905	(1,596)	20,651	221,284	(200,633)	441,563
Total Other State Revenue	(691)	20,339	(21,030)	377,401	496,508	(119,106)	957,467
Other Local Revenue							
Other Local Revenue	-	-	-	2,788	-	2,788	-
Contributions, Unrestricted	-	583	(583)	-	4,667	(4,667)	7,000
Total Other Local Revenue	-	583	(583)	2,788	4,667	(1,879)	7,000
Total Revenues	(28,807)	261,965	(290,772)	3,384,429	2,427,770	956,659	3,982,172
Expenses							
Certificated Salaries							
Teachers' Salaries	57,945	108,437	(50,492)	721,403	764,273	42,869	1,198,021
Teachers' Extra Duty/Stipends	-	2,009	(2,009)	-	14,064	14,064	22,100
Pupil Support Salaries	-	6,955	(6,955)	-	48,682	48,682	76,500
Administrators' Salaries	24,662	16,930	7,732	197,241	132,045	(65,195)	199,765
Total Certificated Salaries	82,607	134,331	(51,724)	918,644	959,063	40,419	1,496,386
Classified Salaries							
Instructional Salaries	20,970	15,060	5,909	139,805	105,423	(34,382)	165,665
Support Salaries	11,641	5,340	6,302	87,977	37,377	(50,600)	58,736
Supervisors' and Administrators' Salaries	6,389	9,003	(2,615)	51,909	69,212	17,304	105,226
Clerical and Office Staff Salaries	8,651	7,559	1,091	66,945	52,915	(14,030)	83,153
Total Classified Salaries	47,650	36,963	10,688	346,636	264,928	(81,708)	412,779
Benefits							
State Teachers' Retirement System, certificated positions	21,583	25,657	(4,074)	171,675	183,181	11,506	285,810
Public Employees' Retirement System, classified positions	12,231	9,998	2,232	90,511	71,663	(18,848)	111,657
OASDI/Medicare/Alternative, certificated positions	2,312	2,292	20	20,565	16,426	(4,139)	25,592
Medicare/Alternative, certificated positions	2,287	2,484	(197)	17,951	17,748	(203)	27,683
Health and Welfare Benefits, certificated positions	(8,981)	18,600	(27,581)	(16,512)	148,800	165,312	223,200
State Unemployment Insurance, certificated positions	924	3,753	(2,829)	5,489	14,074	8,585	18,766
Workers' Compensation Insurance, certificated positions	(4,017)	2,398	(6,415)	2,304	17,136	14,831	26,728
Other Benefits, certificated positions	(25)	-	(25)	1,818	-	(1,818)	-
Total Benefits	26,313	65,182	(38,869)	293,800	469,028	175,227	719,435

Alum Rock Middle School

Budget vs Actual

For the period ended February 28, 2025

	Current Period Actual	Current Period Budget	Current Period Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget
Books & Supplies							
Textbooks and Core Materials	-	-	-	2,176	23,000	20,824	23,000
Books and Reference Materials	-	-	-	-	5,000	5,000	5,000
School Supplies	-	1,617	(1,617)	58,118	12,933	(45,185)	19,400
Software	4,883	3,137	1,746	43,244	25,096	(18,148)	37,644
Office Expense	3,304	670	2,634	8,958	5,361	(3,597)	8,041
Business Meals	879	17	863	973	133	(840)	200
Noncapitalized Equipment	-	-	-	194	11,090	10,896	11,090
Food Services	11,697	10,647	1,049	80,486	74,529	(5,956)	117,117
Total Books & Supplies	20,762	16,087	4,675	194,149	157,143	(37,007)	221,493
Subagreement Services							
Special Education	16,935	17,596	(661)	168,586	123,175	(45,411)	193,560
Substitute Teacher	8,400	-	8,400	39,130	-	(39,130)	-
Security	-	-	-	2,121	-	(2,121)	-
Other Educational Consultants	-	20,810	(20,810)	218,773	124,862	(93,910)	208,104
Total Subagreement Services	25,335	38,407	(13,072)	428,610	248,037	(180,573)	401,664
Operations & Housekeeping							
Auto and Travel	667	227	440	7,701	1,591	(6,110)	2,500
Dues & Memberships	-	167	(167)	804	1,336	532	2,004
Insurance	-	3,242	(3,242)	72,634	25,937	(46,697)	38,905
Utilities	-	2,622	(2,622)	-	20,973	20,973	31,460
Janitorial Services	-	5,903	(5,903)	-	47,223	47,223	70,835
Communications	-	495	(495)	4,251	3,957	(294)	5,936
Postage and Shipping	-	50	(50)	500	300	(200)	500
Total Operations & Housekeeping	667	12,706	(12,039)	85,890	101,317	15,427	152,139
Facilities, Repairs & Other Leases							
Rent	-	91,471	(91,471)	628,226	731,768	103,542	1,097,652
Equipment Leases	450	1,127	(677)	4,342	9,016	4,674	13,524
Repairs and Maintenance	8,212	3,369	4,843	90,639	26,951	(63,688)	40,426
Total Facilities, Repairs & Other Leases	8,661	95,967	(87,306)	723,206	767,735	44,528	1,151,602
Professional/Consulting Services							
Audit & Taxes	-	-	-	6,586	14,193	7,607	14,193
Legal	4,683	2,500	2,183	25,711	20,000	(5,711)	30,000
Professional Development	560	810	(250)	6,031	4,860	(1,171)	8,100
General Consulting	2,938	2,027	911	19,942	12,163	(7,780)	20,271
Special Activities/Field Trips	-	2,900	(2,900)	3,533	8,700	5,167	8,700
Other Taxes and Fees	1,568	520	1,048	6,837	3,120	(3,717)	5,200
Payroll Service Fee	-	411	(411)	-	3,291	3,291	4,937
Management Fee	(2,881)	33,185	(36,065)	338,164	265,478	(72,686)	398,217
District Oversight Fee	-	3,422	(3,422)	43,088	26,231	(16,857)	41,373
Total Professional/Consulting Services	6,868	45,775	(38,906)	449,892	358,036	(91,856)	530,991
Depreciation							
Depreciation Expense	6,315	6,833	(519)	50,518	54,667	4,149	82,000
Total Depreciation	6,315	6,833	(519)	50,518	54,667	4,149	82,000
Total Expenses	225,179	452,250	(227,072)	3,491,346	3,379,953	(111,393)	5,168,490
Change in Net Assets	(253,986)	(190,285)	(517,844)	(106,917)	(952,183)	845,266	(1,186,318)
Net Assets, Beginning of Period	6,854,400			6,707,332			
Net Assets, End of Period	\$6,600,414			\$6,600,414			

Alum Rock High School

Budget vs Actual

For the period ended February 28, 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	11	-	11	-
Other Local Revenue	500	-	500	500	-	500	-
Total Other Local Revenue	501	-	501	511	-	511	-
Total Revenues	501	-	501	(4,957)	-	(4,957)	-
Expenses							
Certificated Salaries							
Teachers' Salaries	2,417	-	2,417	39,729	-	(39,729)	-
Administrators' Salaries	3,111	-	3,111	24,892	-	(24,892)	-
Total Certificated Salaries	5,528	-	5,528	64,620	-	(64,620)	-
Classified Salaries							
Clerical and Office Staff Salaries	3,771	-	3,771	28,878	-	(28,878)	-
Total Classified Salaries	3,771	-	3,771	28,878	-	(28,878)	-
Benefits							
State Teachers' Retirement System, certificated positions	1,590	-	1,590	12,637	-	(12,637)	-
Public Employees' Retirement System, classified positions	1,020	-	1,020	7,812	-	(7,812)	-
OASDI/Medicare/Alternative, certificated positions	(1,577)	-	(1,577)	(63)	-	63	-
Medicare/Alternative, certificated positions	173	-	173	1,371	-	(1,371)	-
Health and Welfare Benefits, certificated positions	(9,436)	-	(9,436)	(9,723)	-	9,723	-
State Unemployment Insurance, certificated positions	-	-	-	254	-	(254)	-
Workers' Compensation Insurance, certificated positions	(5,086)	-	(5,086)	(5,086)	-	5,086	-
Total Benefits	(13,317)	-	(13,317)	7,202	-	(7,202)	-

Alum Rock High School

Budget vs Actual

For the period ended February 28, 2025

	Current Period Actual	Current Period Budget	Current Period Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget
Books & Supplies							
Software	-	-	-	2,170	-	(2,170)	-
Total Books & Supplies	-	-	-	2,170	-	(2,170)	-
Subagreement Services							
Special Education	-	-	-	2,250	-	(2,250)	-
Substitute Teacher	2,701	-	2,701	4,801	-	(4,801)	-
Other Educational Consultants	-	-	-	4,000	-	(4,000)	-
Total Subagreement Services	2,701	-	2,701	11,051	-	(11,051)	-
Operations & Housekeeping							
Communications	-	-	-	40	-	(40)	-
Total Operations & Housekeeping	-	-	-	40	-	(40)	-
Facilities, Repairs & Other Leases							
Rent	-	-	-	11,013	-	(11,013)	-
Equipment Leases	176	-	176	349	-	(349)	-
Repairs and Maintenance	(23,840)	-	(23,840)	798	-	(798)	-
Total Facilities, Repairs & Other Leases	(23,664)	-	(23,664)	12,160	-	(12,160)	-
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	(24,980)	-	(24,980)	137,961	-	(137,961)	-
Change in Net Assets	25,481	-	(24,479)	(142,918)	-	(142,918)	-
Net Assets, Beginning of Period	(263,228)			(94,829)			
Net Assets, End of Period	\$ (237,747)			\$ (237,747)			

El Camino Middle School

Budget vs Actual

For the period ended February 28, 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	\$ 42,468	\$ 33,293	\$ 9,175	\$ 247,862	\$ 203,455	\$ 44,407	\$ 361,732
Education Protection Account	-	-	-	21,733	21,252	481	42,504
State Aid - Prior Year	764	-	764	782	-	782	-
In Lieu of Property Taxes	178,408	178,408	(0)	1,293,458	1,293,459	(1)	2,180,744
Total State Aid - Revenue Limit	221,640	211,701	9,939	1,563,835	1,518,166	45,669	2,584,980
Federal Revenue							
Special Education - Entitlement	-	2,543	(2,543)	-	15,539	(15,539)	27,628
Federal Child Nutrition	-	13,362	(13,362)	45,317	60,479	(15,162)	140,648
Title I, Part A - Basic Low Income	-	-	-	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	-	-	-	3,976	6,975	(2,999)	13,950
Prior Year Federal Revenue	-	-	-	18,299	-	18,299	-
Total Federal Revenue	-	15,904	(15,904)	90,998	257,637	(166,639)	375,448
Other State Revenue							
State Special Education	-	16,921	(16,921)	75,770	103,408	(27,638)	183,853
State Child Nutrition	-	1,265	(1,265)	21,224	5,724	15,500	13,313
School Facilities (SB740)	-	-	-	156,043	146,363	9,680	292,725
Mandated Cost	-	-	-	4,360	9,269	(4,909)	9,269
State Lottery	-	-	-	13,819	13,529	290	52,917
Prior Year Revenue	-	-	-	27,088	-	27,088	-
Other State Revenue	4,098	956	3,142	14,029	236,260	(222,231)	471,458
Total Other State Revenue	4,098	19,142	(15,044)	312,333	514,553	(202,220)	1,023,535
Other Local Revenue							
Interest Revenue	0	-	0	4	-	4	-
Other Local Revenue	-	-	-	6,036	-	6,036	-
Contributions, Unrestricted	-	417	(417)	-	3,333	(3,333)	5,000
Contributions, Restricted	-	2,141	(2,141)	-	17,125	(17,125)	25,688
Total Other Local Revenue	0	2,557	(2,557)	6,040	20,459	(14,419)	30,688
Total Revenues	225,738	249,305	(23,566)	1,973,205	2,310,814	(337,609)	4,014,651
Expenses							
Certificated Salaries							
Teachers' Salaries	57,870	75,651	(17,781)	473,364	536,681	63,317	839,285
Teachers' Substitute Hours	6,866	-	6,866	49,512	-	(49,512)	-
Teachers' Extra Duty/Stipends	-	2,009	(2,009)	-	14,064	14,064	22,100
Pupil Support Salaries	4,227	8,318	(4,091)	29,790	58,227	28,437	91,500
Administrators' Salaries	25,120	25,794	(674)	195,552	204,451	8,899	305,726
Total Certificated Salaries	94,083	111,772	(17,689)	748,217	813,423	65,206	1,258,611
Classified Salaries							
Instructional Salaries	20,920	11,824	9,096	176,524	82,769	(93,755)	130,066
Support Salaries	10,404	3,005	7,398	68,565	22,697	(45,867)	34,719
Supervisors' and Administrators' Salaries	2,338	3,902	(1,565)	18,700	29,698	10,998	45,308
Clerical and Office Staff Salaries	1,415	8,209	(6,794)	52,964	65,673	12,709	98,510
Total Classified Salaries	35,077	26,941	8,135	316,753	200,837	(115,915)	308,602
Benefits							
State Teachers' Retirement System, certificated positions	18,500	21,348	(2,848)	142,927	155,364	12,436	240,395
Public Employees' Retirement System, classified positions	9,481	7,288	2,194	78,197	54,327	(23,870)	83,477
OASDI/Medicare/Alternative, certificated positions	1,198	1,670	(472)	17,705	12,452	(5,253)	19,133
Medicare/Alternative, certificated positions	1,896	2,011	(115)	15,169	14,707	(462)	22,725
Health and Welfare Benefits, certificated positions	9,753	10,150	(397)	3,828	81,200	77,372	121,800
State Unemployment Insurance, certificated positions	762	3,035	(2,272)	6,604	11,380	4,776	15,173
Workers' Compensation Insurance, certificated positions	(5,046)	1,942	(6,988)	1,522	14,200	12,678	21,941

El Camino Middle School

Budget vs Actual

For the period ended February 28, 2025

	Current Period Actual	Current Period Budget	Current Period Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget
Other Benefits, certificated positions	176	-	176	1,618	-	(1,618)	-
Total Benefits	36,721	47,444	(10,723)	267,570	343,628	76,059	524,643

El Camino Middle School

Budget vs Actual

For the period ended February 28, 2025

	Current Period Actual	Current Period Budget	Current Period Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget
Books & Supplies							
Textbooks and Core Materials	-	-	-	2,361	30,900	28,539	30,900
School Supplies	-	4,461	(4,461)	6,321	35,689	29,368	53,533
Software	2,422	4,608	(2,186)	45,569	36,861	(8,708)	55,292
Office Expense	(145)	20	(165)	4,108	160	(3,948)	240
Noncapitalized Equipment	-	-	-	-	11,375	11,375	11,375
Food Services	9,335	13,996	(4,662)	57,432	97,975	40,543	153,961
Total Books & Supplies	11,611	23,085	(11,474)	115,790	212,960	97,169	305,301
Subagreement Services							
Special Education	51,956	19,193	32,764	255,528	134,349	(121,179)	211,120
Substitute Teacher	13,128	-	13,128	80,050	-	(80,050)	-
Security	1,422	-	1,422	2,775	-	(2,775)	-
Other Educational Consultants	52,674	22,918	29,756	590,632	137,510	(453,122)	229,183
Total Subagreement Services	119,180	42,111	77,069	928,985	271,859	(657,126)	440,303
Operations & Housekeeping							
Auto and Travel	260	227	33	1,501	1,591	90	2,500
Dues & Memberships	-	169	(169)	920	1,354	434	2,031
Insurance	-	5,118	(5,118)	69,147	40,944	(28,203)	61,416
Utilities	-	3,655	(3,655)	-	29,239	29,239	43,858
Janitorial Services	-	8,345	(8,345)	-	66,756	66,756	100,134
Communications	47	1,285	(1,238)	1,873	10,281	8,407	15,421
Postage and Shipping	1,098	40	1,058	1,338	240	(1,098)	400
Total Operations & Housekeeping	1,405	18,839	(17,434)	74,780	150,404	75,625	225,760
Facilities, Repairs & Other Leases							
Rent	23,177	98,303	(75,125)	609,209	786,423	177,214	1,179,634
Equipment Leases	6,651	2,052	4,599	9,548	16,416	6,868	24,624
Repairs and Maintenance	7,033	4,594	2,439	89,972	36,754	(53,218)	55,131
Total Facilities, Repairs & Other Leases	36,861	104,949	(68,088)	708,730	839,593	130,863	1,259,389
Professional/Consulting Services							
Audit & Taxes	-	-	-	6,586	14,193	7,607	14,193
Legal	4,683	2,500	2,183	21,744	20,000	(1,744)	30,000
Professional Development	-	290	(290)	3,059	1,740	(1,319)	2,900
General Consulting	7,042	11,444	(4,403)	24,163	68,666	44,503	114,443
Special Activities/Field Trips	-	2,367	(2,367)	3,651	7,100	3,449	7,100
Other Taxes and Fees	3,200	-	3,200	8,997	-	(8,997)	-
Payroll Service Fee	-	336	(336)	-	2,688	2,688	4,032
Management Fee	22,574	33,455	(10,882)	196,717	267,643	70,927	401,465
District Oversight Fee	2,233	2,117	116	15,277	15,182	(96)	25,850
SPED Encroachment	-	-	-	1,180	-	(1,180)	-
Total Professional/Consulting Services	39,731	52,509	(12,778)	281,375	397,212	115,837	599,983
Depreciation							
Depreciation Expense	4,300	5,418	(1,117)	34,404	43,340	8,936	65,010
Total Depreciation	4,300	5,418	(1,117)	34,404	43,340	8,936	65,010
Total Expenses	378,971	433,069	(54,098)	3,476,602	3,273,256	(203,346)	4,987,602
Change in Net Assets	(153,232)	(183,764)	(77,664)	(1,503,397)	(962,441)	(540,955)	(972,951)
Net Assets, Beginning of Period	4,632,142			5,982,307			
Net Assets, End of Period	\$4,478,910			\$4,478,910			

El Primero High School

Budget vs Actual

For the period ended February 28, 2025

	Current Period Actual	Current Period Budget	Current Period Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget
Revenues							
State Aid - Revenue Limit							
LCFF State Aid	\$ 29,516	\$ 122,295	\$ (92,779)	\$ 755,822	\$ 747,357	\$ 8,465	\$ 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)	2,679,904	2,705,650	(25,746)	5,283,249
Total State Aid - Revenue Limit	399,158	495,488	(96,330)	3,477,049	3,500,257	(23,208)	6,916,694
Federal Revenue							
Special Education - Entitlement	-	4,881	(4,881)	-	29,830	(29,830)	61,425
Federal Child Nutrition	-	26,421	(26,421)	44,131	119,591	(75,460)	278,118
Title I, Part A - Basic Low Income	-	-	-	105,077	194,574	(89,497)	194,574
Title II, Part A - Teacher Quality	-	-	-	20,218	18,650	1,568	18,650
Title III - Limited English	-	-	-	3,179	-	3,179	23,160
Other Federal Revenue	-	-	-	29,464	4,935	24,530	9,869
Total Federal Revenue	-	31,302	(31,302)	202,069	367,579	(165,510)	585,796
Other State Revenue							
State Special Education	-	32,483	(32,483)	134,600	198,508	(63,908)	408,764
State Child Nutrition	-	2,501	(2,501)	21,919	11,320	10,599	26,325
School Facilities (SB740)	-	-	-	296,699	322,056	(25,357)	644,112
Mandated Cost	-	-	-	23,042	23,017	25	23,017
State Lottery	-	-	-	26,410	25,971	439	117,653
Prior Year Revenue	-	-	-	23,737	-	23,737	-
Other State Revenue	1,603	2,126	(523)	20,480	55,244	(34,764)	108,125
Total Other State Revenue	1,603	37,110	(35,507)	546,887	636,115	(89,228)	1,327,995
Other Local Revenue							
Interest Revenue	3	-	3	24	-	24	-
Other Local Revenue	3,916	-	3,916	17,681	-	17,681	-
School Fundraising	1,140	-	1,140	1,140	-	1,140	-
Contributions, Unrestricted	-	1,000	(1,000)	-	8,000	(8,000)	12,000
Contributions, Restricted	-	7,995	(7,995)	-	63,962	(63,962)	95,943
Total Other Local Revenue	5,059	8,995	(3,936)	18,845	71,962	(53,117)	107,943
Total Revenues	405,820	572,896	(167,076)	4,244,850	4,575,913	(331,063)	8,938,429
Expenses							
Certificated Salaries							
Teachers' Salaries	165,193	262,496	(97,303)	1,600,112	1,852,193	252,081	2,902,176
Teachers' Substitute Hours	3,736	-	3,736	29,957	-	(29,957)	-
Teachers' Extra Duty/Stipends	-	1,718	(1,718)	-	12,027	12,027	18,900
Pupil Support Salaries	4,227	12,773	(8,545)	32,288	89,409	57,121	140,500
Administrators' Salaries	39,224	45,355	(6,131)	314,260	358,891	44,630	536,360
Total Certificated Salaries	212,381	322,342	(109,961)	1,976,617	2,312,520	335,903	3,597,936
Classified Salaries				582,532			917,808
Instructional Salaries	28,157	31,435	(3,278)	211,119	220,045	8,925	345,785
Support Salaries	19,049	21,110	(2,062)	119,852	149,430	29,578	233,870
Supervisors' and Administrators' Salaries	12,202	8,453	3,749	97,615	67,622	(29,993)	101,433
Clerical and Office Staff Salaries	12,825	19,968	(7,144)	153,945	156,846	2,901	236,720
Total Classified Salaries	72,232	80,966	(8,734)	582,532	593,943	11,411	917,808
Benefits							
State Teachers' Retirement System, certificated positions	51,104	61,567	(10,463)	377,576	441,691	64,115	687,206
Public Employees' Retirement System, classified positions	16,805	22,509	(5,703)	139,454	165,116	25,663	255,151
OASDI/Medicare/Alternative, certificated positions	2,922	5,020	(2,098)	32,292	36,824	4,532	56,904
Medicare/Alternative, certificated positions	4,720	5,848	(1,128)	35,855	42,144	6,289	65,478
Health and Welfare Benefits, certificated positions	(44,118)	36,833	(80,952)	(73,107)	294,667	367,773	442,000
State Unemployment Insurance, certificated positions	1,139	6,775	(5,637)	9,961	25,408	15,447	33,877
Workers' Compensation Insurance, certificated positions	(6,319)	5,646	(11,966)	6,076	40,690	34,614	63,220
Other Benefits, certificated positions	-	-	-	4,086	-	(4,086)	-
Total Benefits	26,253	144,199	(117,946)	532,193	1,046,540	514,347	1,603,836

El Primero High School

Budget vs Actual

For the period ended February 28, 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	121	3,184	(3,062)	139,653	25,469	(114,185)	38,203
Software	2,422	6,135	(3,712)	76,885	49,078	(27,807)	73,617
Office Expense	(166)	-	(166)	10,617	-	(10,617)	-
Business Meals	-	57	(57)	-	453	453	680
Noncapitalized Equipment	-	-	-	15,087	21,350	6,263	21,350
Food Services	10,298	27,677	(17,379)	64,203	193,736	129,534	304,443
Total Books & Supplies	12,675	37,052	(24,376)	308,652	335,086	26,434	483,293
Subagreement Services							
Special Education	82,428	34,496	47,931	436,514	241,475	(195,039)	379,460
Substitute Teacher	25,528	3,200	22,328	86,172	22,400	(63,772)	35,200
Transportation	20,910	-	20,910	124,845	-	(124,845)	-
Security	1,422	-	1,422	2,775	-	(2,775)	-
Other Educational Consultants	36,462	-	36,462	43,604	-	(43,604)	-
Total Subagreement Services	166,750	37,696	129,053	693,910	263,875	(430,035)	414,660
Operations & Housekeeping							
Auto and Travel	6,770	455	6,316	13,138	3,182	(9,957)	5,000
Dues & Memberships	-	1,250	(1,250)	7,699	10,000	2,301	15,000
Insurance	-	5,080	(5,080)	150,503	40,643	(109,860)	60,964
Utilities	-	6,005	(6,005)	-	48,039	48,039	72,058
Janitorial Services	-	6,424	(6,424)	-	51,391	51,391	77,086
Communications	56	1,251	(1,195)	2,440	10,011	7,572	15,017
Postage and Shipping	239	451	(213)	4,581	2,708	(1,874)	4,513
Total Operations & Housekeeping	7,065	20,916	(13,851)	178,361	165,973	(12,388)	249,638
Facilities, Repairs & Other Leases							
Rent	-	113,346	(113,346)	638,628	906,765	268,137	1,360,147
Equipment Leases	832	2,052	(1,220)	6,048	16,416	10,368	24,624
Repairs and Maintenance	4,931	4,425	506	87,778	35,400	(52,378)	53,099
Total Facilities, Repairs & Other Leases	5,763	119,823	(114,060)	732,453	958,580	226,127	1,437,870
Professional/Consulting Services							
Audit & Taxes	-	-	-	6,586	14,913	8,327	14,913
Legal	9,366	2,500	6,866	52,495	20,000	(32,495)	30,000
Professional Development	-	-	-	45,823	-	(45,823)	-
General Consulting	6,469	28,397	(21,928)	33,542	170,383	136,841	283,972
Special Activities/Field Trips	(106)	2,333	(2,440)	14,515	7,000	(7,515)	7,000
Bank Charges	12	-	12	12	-	(12)	-
Other Taxes and Fees	9,459	1,000	8,459	17,461	6,000	(11,461)	10,000
Payroll Service Fee	-	732	(732)	-	5,855	5,855	8,782
Management Fee	40,076	74,487	(34,411)	422,601	595,895	173,295	893,843
District Oversight Fee	4,967	4,955	12	40,026	35,003	(5,024)	69,167
SPED Encroachment	-	-	-	2,292	-	(2,292)	-
Public Relations/Recruitment	-	450	(450)	-	2,700	2,700	4,500
Total Professional/Consulting Services	70,242	114,854	(44,612)	635,353	857,749	222,395	1,322,177
Depreciation							
Depreciation Expense	3,599	3,695	(96)	28,791	29,561	770	44,341
Total Depreciation	3,599	3,695	(96)	28,791	29,561	770	44,341
Total Expenses	576,959	881,543	(304,583)	5,668,862	6,563,827	894,965	10,071,559
Change in Net Assets	(171,139)	(308,647)	(471,659)	(1,424,012)	(1,987,913)	563,902	(1,133,130)
Net Assets, Beginning of Period	5,143,619			6,396,492			
Net Assets, End of Period	\$4,972,480			\$4,972,480			

Central Office

Budget vs Actual

For the period ended February 28, 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	\$ 5,787	\$ 3,500	\$ 2,287	\$ 38,269	\$ 28,000	\$ 10,269	\$ 42,000
Other Fees and Contracts	59,769	141,127	(81,358)	957,481	1,129,017	(171,535)	1,693,525
Other Local Revenue	25,057	-	25,057	376,456	-	376,456	-
School Fundraising	-	1	(1)	6,000	3	5,997	5
Contributions, Unrestricted	-	24,167	(24,167)	-	193,333	(193,333)	290,000
Contributions, Restricted	-	3,770	(3,770)	-	30,157	(30,157)	45,235
Total Other Local Revenue	90,613	172,564	(81,951)	1,378,206	1,380,510	(2,304)	2,070,765
Total Revenues	90,613	172,564	(81,951)	1,378,206	1,380,510	(2,304)	2,070,765
Expenses							
Certificated Salaries							
Teachers' Salaries	6,659	-	6,659	58,787	-	(58,787)	-
Teachers' Substitute Hours	2,491	-	2,491	19,971	-	(19,971)	-
Administrators' Salaries	30,125	13,390	16,735	331,411	105,800	(225,611)	158,040
Total Certificated Salaries	39,275	13,390	25,885	410,169	105,800	(304,369)	158,040
Classified Salaries							
Support Salaries	2,866	-	2,866	26,594	-	(26,594)	-
Supervisors' and Administrators' Salaries	9,819	46,607	(36,788)	231,218	381,168	149,951	566,592
Clerical and Office Staff Salaries	26,368	27,749	(1,381)	273,591	271,556	(2,035)	382,552
Total Classified Salaries	39,054	74,357	(35,303)	531,402	652,724	121,322	949,145
Benefits							
State Teachers' Retirement System, certificated positions	7,345	2,558	4,787	76,611	20,208	(56,403)	30,186
Public Employees' Retirement System, classified positions	19,153	20,113	(960)	132,936	176,562	43,626	256,744
OASDI/Medicare/Alternative, certificated positions	1,206	4,610	(3,404)	29,702	40,469	10,767	58,847
Medicare/Alternative, certificated positions	1,139	1,272	(133)	13,355	10,999	(2,356)	16,054
Health and Welfare Benefits, certificated positions	158,369	10,000	148,369	685,258	80,000	(605,258)	120,000
State Unemployment Insurance, certificated positions	282	1,176	(894)	2,022	4,410	2,388	5,880
Workers' Compensation Insurance, certificated positions	(9,557)	1,228	(10,786)	22,967	10,619	(12,348)	15,501
Other Benefits, certificated positions	38	-	38	777	-	(777)	-
Total Benefits	177,974	40,958	137,016	963,628	343,266	(620,362)	503,211
Books & Supplies							
Textbooks and Core Materials	-	-	-	746	-	(746)	-
Software	550	1,633	(1,083)	18,308	13,064	(5,244)	19,596
Office Expense	1,063	333	729	20,199	2,667	(17,532)	4,000
Business Meals	-	1,917	(1,917)	224	15,333	15,110	23,000
Noncapitalized Equipment	-	-	-	-	18,500	18,500	18,500
Total Books & Supplies	1,613	3,883	(2,270)	39,477	49,564	10,087	65,096
Operations & Housekeeping							
Auto and Travel	-	455	(455)	272	3,182	2,909	5,000
Dues & Memberships	-	991	(991)	-	7,925	7,925	11,887
Insurance	-	196	(196)	(1,000)	1,571	2,571	2,356
Utilities	(2,847)	-	(2,847)	(2,847)	-	2,847	-
Janitorial Services	-	167	(167)	-	1,333	1,333	2,000
Communications	-	385	(385)	1,345	3,078	1,733	4,617
Postage and Shipping	-	220	(220)	69	1,320	1,251	2,200
Total Operations & Housekeeping	(2,847)	2,413	(5,260)	(2,160)	18,408	20,568	28,060
Facilities, Repairs & Other Leases							
Rent	-	3,770	(3,770)	1,106	30,157	29,050	45,235
Additional Rent	-	-	-	696	-	(696)	-
Equipment Leases	404	108	296	952	867	(85)	1,300
Other Leases	-	-	-	(463)	-	463	-
Repairs and Maintenance	-	835	(835)	4,133	6,676	2,543	10,014
Total Facilities, Repairs & Other Leases	404	4,712	(4,308)	6,424	37,699	31,275	56,549

Central Office

Budget vs Actual

For the period ended February 28, 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)	-	2,800	2,800	4,200
Audit & Taxes	-	-	-	7,636	14,193	6,557	14,193
Legal	-	2,048	(2,048)	4,011	16,380	12,369	24,570
Professional Development	-	700	(700)	850	4,200	3,350	7,000
General Consulting	261	3,614	(3,353)	2,921	21,684	18,763	36,140
Special Activities/Field Trips	-	500	(500)	-	1,500	1,500	1,500
Bank Charges	1,128	300	828	2,262	1,800	(462)	3,000
Printing	-	240	(240)	1,942	1,440	(502)	2,400
Other Taxes and Fees	6,841	420	6,421	10,330	2,520	(7,810)	4,200
Payroll Service Fee	2,800	90	2,710	18,725	717	(18,008)	1,076
Management Fee	29,178	42,100	(12,922)	234,968	336,800	101,832	505,200
District Oversight Fee	-	0	(0)	-	0	0	0
Public Relations/Recruitment	-	1,890	(1,890)	-	11,342	11,342	18,904
Scholarships	-	-	-	68,000	-	(68,000)	-
Total Professional/Consulting Services	40,208	52,252	(12,043)	351,645	415,377	63,732	622,383
Depreciation							
Depreciation Expense	-	20	(20)	-	160	160	240
Total Depreciation	-	20	(20)	-	160	160	240
Total Expenses	295,681	191,984	103,696	2,300,585	1,622,999	(677,586)	2,382,722
Change in Net Assets	(205,067)	(19,421)	21,746	(922,379)	(242,489)	(679,890)	(311,957)
Net Assets, Beginning of Period	(7,726,725)			(7,009,414)			
Net Assets, End of Period	\$ (7,931,793)			\$ (7,931,793)			

DCP Foundation

Statement of Activities

For the period ended February 28, 2025

	Current Period Actual	Current Year Actual
Revenues		
Other Local Revenue		
Lease and Rental Income	\$ 128,761	\$ 1,981,646
Interest Revenue	1,961	116,714
Total Other Local Revenue	<u>130,723</u>	<u>2,098,361</u>
Total Revenues	<u>130,723</u>	<u>2,098,361</u>
Expenses		
Operations & Housekeeping		
Utilities	29,841	201,190
Total Operations & Housekeeping	<u>29,841</u>	<u>201,190</u>
Facilities, Repairs & Other Leases		
Rent	22,603	131,001
Repairs and Maintenance	-	(2,000)
Total Facilities, Repairs & Other Leases	<u>22,603</u>	<u>129,001</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	817,474
Total Depreciation	<u>102,184</u>	<u>817,474</u>
Interest		
Interest Expense	-	826,731
Total Interest	<u>-</u>	<u>826,731</u>
Total Expenses	<u>154,629</u>	<u>1,984,982</u>
Change in Net Assets	(23,906)	113,379
Net Assets, Beginning of Period	<u>(731,514)</u>	<u>(868,799)</u>
Net Assets, End of Period	<u>\$ (755,420)</u>	<u>\$ (755,420)</u>

Alum Rock Middle School

Check Register

For the period ended February 28, 2025

Check Number	Vendor Name	Check Date	Check Amount
10050	Santa Clara County Office of Education	2/3/2025	\$ 15,405.92
10051	CSMC	2/4/2025	2,421.63
ACH	Amergis Healthcare Staffing Inc	2/10/2025	1,300.00
ACH	The Stepping Stones Group	2/10/2025	4,340.00
ACH	Amergis Healthcare Staffing Inc	2/18/2025	1,300.00
ACH	Daisy Solis	2/18/2025	487.07
ACH	Eileen Brown	2/18/2025	130.00
ACH	Iron Mountain	2/18/2025	961.84
ACH	Kimberly H. Prohaska	2/18/2025	360.00
ACH	Nob Hill Catering, Inc.	2/18/2025	11,696.50
ACH	ReadyRefresh	2/18/2025	297.06
ACH	Swing Education, Inc	2/18/2025	3,150.00
ACH	Young, Minney & Corr, LLP	2/18/2025	4,682.75
ACH	EMH Sports USA, Inc.	2/21/2025	630.00
ACH	Ryland Strategic Business Consulting	2/21/2025	2,578.44
ACH	Amergis Healthcare Staffing Inc	2/28/2025	3,076.66
ACH	Clark Pest Control, Inc.	2/28/2025	144.00
ACH	CSMC	2/28/2025	2,460.94
ACH	HopSkipDrive, Inc.	2/28/2025	1,948.40
ACH	Iron Mountain	2/28/2025	16.95
ACH	Legacy Business Solutions	2/28/2025	449.59
ACH	Occuscreen, LLC	2/28/2025	93.31
ACH	Perfective Maintenance LLC	2/28/2025	8,067.70
ACH	Swing Education, Inc	2/28/2025	5,250.00
ACH	The Stepping Stones Group	2/28/2025	4,340.00

Total Disbursements Issued in February \$ 75,588.76

Alum Rock High School

Check Register

For the period ended February 28, 2025

Check Number	Vendor Name	Check Date	Check Amount
ACH	Legacy Business Solutions	2/28/2025	\$ 175.91
ACH	Perfective Maintenance LLC	2/28/2025	797.93
Total Disbursements Issued in February			\$ <u>973.84</u>

El Camino Middle School

Check Register

For the period ended February 28, 2025

Check Number	Vendor Name	Check Date	Check Amount
10049	San Jose Unified School District	2/3/2025	\$ 15,336.54
10051	CSMC	2/4/2025	2,421.63
10054	Quadient Leasing USA, Inc.	2/14/2025	5,206.43
10056	Valerie Royaltey	2/28/2025	1,694.91
ACH	Amergis Healthcare Staffing Inc	2/10/2025	2,860.00
ACH	Healthier Kids Foundation	2/10/2025	2,136.00
ACH	Legacy Business Solutions	2/10/2025	612.49
ACH	Perfective Maintenance LLC	2/10/2025	2,714.36
ACH	Quadient Finance USA, Inc.	2/10/2025	1,098.24
ACH	ReadyRefresh	2/10/2025	130.55
ACH	Star Elevator, Inc.	2/10/2025	161.62
ACH	Swing Education, Inc	2/10/2025	5,614.00
ACH	Symbal Inc	2/10/2025	6,608.00
ACH	The Stepping Stones Group	2/10/2025	8,156.00
ACH	Wilmington Trust, National Association	2/10/2025	23,177.40
ACH	Amergis Healthcare Staffing Inc	2/18/2025	3,263.00
ACH	BrightBee Inc.	2/18/2025	230.00
ACH	Eileen Brown	2/18/2025	260.00
ACH	Kimberly H. Prohaska	2/18/2025	900.00
ACH	Symbal Inc	2/18/2025	4,720.00
ACH	Young, Minney & Corr, LLP	2/18/2025	4,682.75
ACH	AT&T Mobility	2/21/2025	56.24
ACH	Boys & Girls Clubs of Silicon Valley	2/21/2025	52,674.32
ACH	BrightBee Inc.	2/21/2025	3,435.00
ACH	EMH Sports USA, Inc.	2/21/2025	735.00
ACH	Nob Hill Catering, Inc.	2/21/2025	9,334.50
ACH	Perfective Maintenance LLC	2/21/2025	6,416.60
ACH	Ryland Strategic Business Consulting	2/21/2025	2,578.44
ACH	Sonitrol	2/21/2025	1,422.00
ACH	Swing Education, Inc	2/21/2025	1,050.00
ACH	Amergis Healthcare Staffing Inc	2/28/2025	7,074.43
ACH	BrightBee Inc.	2/28/2025	2,830.00
ACH	EdTec Inc	2/28/2025	1,560.00
ACH	Iron Mountain	2/28/2025	205.71
ACH	Legacy Business Solutions	2/28/2025	831.95
ACH	Occuscreen, LLC	2/28/2025	993.74
ACH	Quadient Finance USA, Inc.	2/28/2025	199.00
ACH	Swing Education, Inc	2/28/2025	350.00
ACH	Symbal Inc	2/28/2025	10,384.00
ACH	The Stepping Stones Group	2/28/2025	8,156.00

Total Disbursements Issued in February \$ 202,270.85

El Primero High School

Check Register

For the period ended February 28, 2025

Check Number	Vendor Name	Check Date	Check Amount
10049	San Jose Unified School District	2/3/2025	\$ 19,340.47
10051	CSMC	2/4/2025	2,422.37
ACH	Amergis Healthcare Staffing Inc	2/10/2025	5,860.00
ACH	DMV Renewal	2/10/2025	189.00
ACH	GreeneSport Association	2/10/2025	3,560.00
ACH	Perfective Maintenance LLC	2/10/2025	18,883.49
ACH	Phoenix Transportation	2/10/2025	20,910.00
ACH	Quadient Finance USA, Inc.	2/10/2025	49.00
ACH	ReadyRefresh	2/10/2025	130.55
ACH	Service Rent	2/10/2025	1,684.88
ACH	Star Elevator, Inc.	2/10/2025	161.63
ACH	Swing Education, Inc	2/10/2025	10,304.00
ACH	Symbal Inc	2/10/2025	6,848
ACH	The Stepping Stones Group	2/10/2025	2,432
ACH	Amergis Healthcare Staffing Inc	2/18/2025	8,900.00
ACH	Edtheory Staffing Services	2/18/2025	4,480.00
ACH	Eileen Brown	2/18/2025	299.56
ACH	Kimberly H. Prohaska	2/18/2025	990.00
ACH	Service Rent	2/18/2025	3,354.25
ACH	SHC Services Inc	2/18/2025	4,000.00
ACH	Symbal Inc	2/18/2025	4,280
ACH	Young, Minney & Corr, LLP	2/18/2025	9,366
ACH	AT&T Mobility	2/21/2025	56.24
ACH	Boys & Girls Clubs of Silicon Valley	2/21/2025	36,462.10
ACH	BrightBee Inc.	2/21/2025	2,740.00
ACH	Compu Pro Services	2/21/2025	438.85
ACH	EMH Sports USA, Inc.	2/21/2025	1,321.25
ACH	Louis Garcia	2/21/2025	171.13
ACH	Nob Hill Catering, Inc.	2/21/2025	10,297.75
ACH	Perfective Maintenance LLC	2/21/2025	960.88
ACH	Ryland Strategic Business Consulting	2/21/2025	5,156.87
ACH	SCC DTAC	2/21/2025	27.95
ACH	SHC Services Inc	2/21/2025	10,950.00
ACH	Sonitrol	2/21/2025	1,422.00
ACH	Swing Education, Inc	2/21/2025	7,378.00
ACH	Amergis Healthcare Staffing Inc	2/28/2025	18,276.67
ACH	Arriba! Linguistic Services	2/28/2025	2,375.70
ACH	BrightBee Inc.	2/28/2025	1,480.00
ACH	Iron Mountain	2/28/2025	205.72
ACH	Legacy Business Solutions	2/28/2025	831.95
ACH	Occuscreen, LLC	2/28/2025	47.06
ACH	Perfective Maintenance LLC	2/28/2025	13,464.94
ACH	Quadient Finance USA, Inc.	2/28/2025	199.00
ACH	Service Rent	2/28/2025	1,421.10
ACH	Swing Education, Inc	2/28/2025	3,626.00
ACH	Symbal Inc	2/28/2025	10,272.00
ACH	The Stepping Stones Group	2/28/2025	2,432

Total Disbursements Issued in February **\$ 260,459.86**

Central Office

Check Register

For the period ended February 28, 2025

Check Number	Vendor Name	Check Date	Check Amount
9001-101-Op x7787 - Heritage Bank			
10050	Santa Clara County Office of Education	2/3/2025	\$ 13,267.90
10052	California Teachers Association	2/10/2025	3,882.84
10053	Voya Financial FBO CalSTRS Pension2	2/10/2025	6,771.27
10054	Quadient Leasing USA, Inc.	2/14/2025	113.01
10055	Voya Financial FBO CalSTRS Pension2	2/19/2025	4,385.32
ACH	Navia Benefit (ACH)/Avidia Bank (HSA Account)	2/3/2025	2,454.67
ACH	Alum Rock Union Elementary School Dist	2/4/2025	55,538.59
ACH	San Jose Unified School District	2/4/2025	102,338.96
ACH	Amazon Capital Services	2/10/2025	192.04
ACH	Charter Impact	2/10/2025	27,183.75
ACH	Legacy Business Solutions	2/10/2025	294.66
ACH	Navia Benefit (ACH)/Avidia Bank (HSA Account)	2/10/2025	2,409.22
ACH	Navia Benefit Solutions	2/10/2025	906.20
ACH	Superior Vision Services, Inc.	2/10/2025	291.55
ACH	Inova	2/13/2025	255,788.09
ACH	Inova	2/13/2025	79,153.06
ACH	Navia Benefit Solutions	2/18/2025	200.00
ACH	Heritage Acct#7787	2/19/2025	12.00
ACH	Heritage Acct#7787	2/19/2025	1,000.00
ACH	Charter Impact	2/21/2025	4,794.45
ACH	Iron Mountain	2/21/2025	783.63
ACH	LegalShield	2/21/2025	37.90
ACH	Navia Benefit Solutions	2/21/2025	200.00
ACH	Navia Benefit (ACH)/Avidia Bank (HSA Account)	2/25/2025	4,147.75
ACH	Navia Benefit Solutions	2/25/2025	10.00
ACH	LegalShield	2/26/2025	37.90
ACH	Inova	2/27/2025	232,421.42
ACH	Inova	2/27/2025	70,205.96
ACH	Alum Rock Union Elementary School Dist	2/28/2025	53,773.34
ACH	Arriba! Linguistic Services	2/28/2025	261.15
ACH	Backupify, Inc.	2/28/2025	550.00
ACH	Heritage Acct#7787	2/28/2025	75.00
ACH	Heritage Acct#7787	2/28/2025	40.00
ACH	Heritage Acct#7787	2/28/2025	0.64
ACH	Jessica Ho	2/28/2025	64.27
ACH	Legacy Business Solutions	2/28/2025	109.38
ACH	Occuscreen, LLC	2/28/2025	47.06
ACH	San Jose Unified School District	2/28/2025	100,720.83
ACH	Sutter Health Plus	2/28/2025	12,775.70
ACH	United States Treasury	2/28/2025	5,379.27

Total Disbursements Issued in February \$ 1,042,618.78

DCP Foundation

Check Register

For the period ended February 28, 2025

Check Number	Vendor Name	Check Date	Check Amount
9051-105-Fac1 x7837 - Heritage Bank			
30019	Republic Services #915	2/6/2025	\$ 1,528.39
30020	PG&E	2/19/2025	7,159.39
			<hr/>
			\$ 8,687.78
9052-105-Fac2 x7845 - Heritage Bank			
40032	PG&E	2/6/2025	\$ 17,426.79
40033	Republic Services #915	2/6/2025	3,726.43
			<hr/>
			\$ 21,153.22
			<hr/>
			Total Disbursements Issued in February \$ 29,841.00

Alum Rock Middle School

Accounts Payable Aging

February 28, 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
The Center for Effective Philanthropy	7601	1/8/2025	2/7/2025	2,838	-	-	-	-	2,838
Total Outstanding Invoices				<u>\$ 2,838</u>	<u>\$ 16,782</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (1,734)</u>	<u>\$ 17,885</u>

El Camino Middle School

Accounts Payable Aging

February 28, 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
The Center for Effective	7601	1/8/2025	2/7/2025	\$ -	\$ 2,838	\$ -	\$ -	\$ -	\$ 2,838
				-	-	-	-	-	
Total Outstanding Invoices				<u>\$ -</u>	<u>\$ 2,838</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,838</u>

El Primero High School

Accounts Payable Aging

February 28, 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
Arriba! Linguistic Services	5214	2/18/2025	2/18/2025	\$ -	\$ 322	\$ -	\$ -	\$ -	\$ 322
The Center for Effective Philanthropy	7601	1/8/2025	2/7/2025	-	5,675	-	-	-	5,675
Comcast # 905495668	226285926	12/1/2024	12/31/2024	-	-	15	-	-	\$ 15
Total Outstanding Invoices				<u>\$ -</u>	<u>\$ 5,997</u>	<u>\$ 15</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,012</u>

Central Office

Accounts Payable Aging

February 28, 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
Total Outstanding Invoices				<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 259</u>	<u>\$ -</u>	<u>\$ 259</u>

Area	Due Date	Description	Completed By	Board Must Approve	Signature Required	Additional Information
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
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-15	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
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-04	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 open March 5, 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-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/
FINANCE	Apr-30	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	May-01	Special Education Low Incidence Reimbursement Request due to SELPA - Report are due to El Dorado Charter SELPA.	Downtown College Prep	No	No	https://charterselpa.org/Partner-Services/Business-Services/index.html
DATA	May-06	CALPADS End-of-Year 1, 2, 3 and 4 - The data submission window opens on May 6, 2025 and closes on July 25, 2025. End-of-Year data includes: Course completion, program eligibility/participation, homeless students, student discipline, cumulative enrollment, student absence, postsecondary, RFEP count, work-based learning indicator, CTE, postsecondary outcomes for Students with Disabilities and SpED.	Downtown College Prep	No	No	https://www.cde.ca.gov/ds/sp/cl/
FINANCE	May-15	Extended Due Date - Form 990 - The IRS Form 990 is the annual information return filed by most non-profit charter schools. The form should be reviewed and accepted by the Board prior to filing.	Downtown College Prep/Audit firm	Yes	No	http://www.publiccounsel.org/useful_materials?id=0025