



DCP Alum Rock Middle School, El Camino Middle School, El Primero High School, and DCP Central Office

FY24-25 Proposed Final Budget

FY25 Budget Highlights

- ❑ FY24/25 LCFF Funding Rates are projected to be increased 1.07% per the May Revision. Beginning cash and fund balances based on a Preliminary Soft Close, not 2nd Interim.
- ❑ ADA is calculated at each school based on current trends, including ITR's received, multi-year historical data and projected summer enrollments. Out Years assume a 3% increase.
- ❑ Salaries for bargaining group are still under negotiation. This model assumes step increase plus a 1% COLA for this group in FY24-25. COLA only in FY25-26 & FY26-27.
- ❑ Federal Grants down due to COVID monies ending.
- ❑ State Monies also down at Alum Rock Middle School and El Camino Middle School due to enrollment reductions and COVID revenues and one-time funds ending.
- ❑ Budgets include deficit spending at all sites.
- ❑ Positive ending fund balances projected at all sites but the Central Office.
- ❑ Full Bond and Sobrato Loan Forbearance is assumed for both cash and relief of default triggers in this model.
- ❑ The bond requirements of the school group are not met (but foreborn) in the current budgets for Base Rent Coverage Ratio.

FY25 Budget Highlights

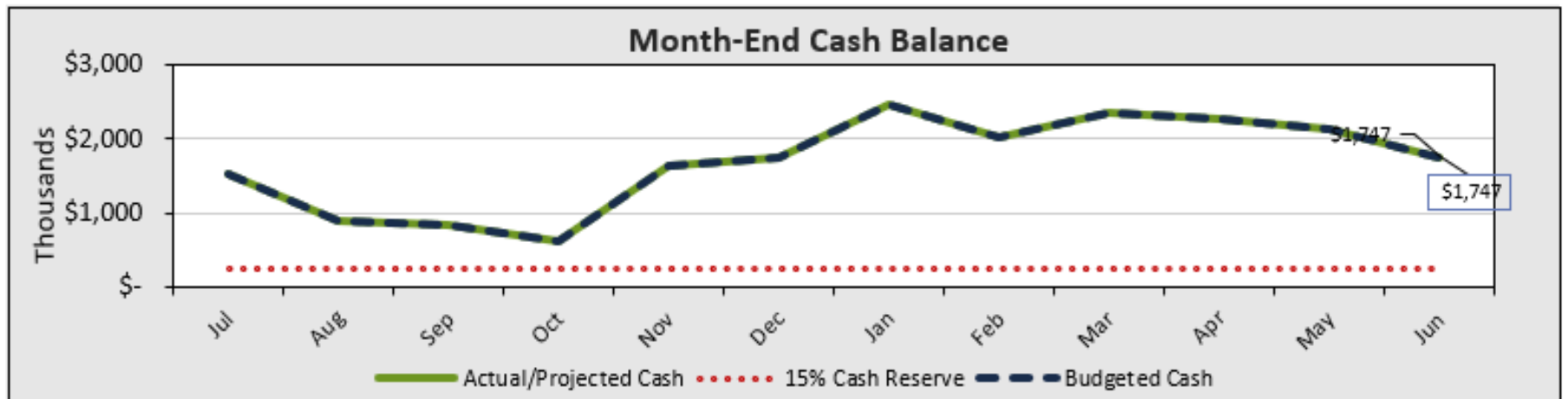


Downtown College Prep Forecasted Board Summaries For FY24-25 Budgets

	DCP Alum Rock Middle School	DCP El Camino Middle School	DCP El Primero High School	DCP Combined School Group	DCP Central Office	Eliminations	DCP Combined
<i>Enrollment/ Average Daily Attendance FY23-24</i>	257/237.25	241/217.33	462/417.20		N/A		960/871.78
<i>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>Revenue</i>	\$ 3,982,173	\$ 4,014,651	\$ 8,938,429	\$ 16,935,253	\$ 2,070,782	\$ (1,693,525)	\$ 17,312,510
<i>Expenses</i>	5,168,492	4,987,603	10,071,560	20,227,655	2,382,723	(1,693,525)	\$ 20,916,853
<i>Surplus/Deficit</i>	(1,186,319)	(972,952)	(1,133,131)	(3,292,402)	(311,941)		\$ (3,604,343)
<i>Beginning Fund Balance</i>	3,909,349	3,975,776	3,039,671	10,924,796	(5,406,102)		\$ 5,518,694
<i>Ending Fund Balance</i>	\$ 2,723,030	\$ 3,002,824	\$ 1,906,540	\$ 7,632,394	\$ (5,718,043)		\$ 1,914,351
<i>Projected Opening Cash Balance</i>	\$ 1,686,906	\$ 2,707,874	\$ 4,009,905	\$ 8,404,685	\$ (6,929,199)		\$ 1,475,486
<i>Projected Ending Cash Balance @ 6/30/25</i>	\$ 2,033,105	\$ 3,151,078	\$ 3,803,286	\$ 8,987,469	\$ (7,240,902)		\$ 1,746,567
<i>Base Rent Coverage Ratio (1.10x Required)</i>	0.240	0.32	0.77	0.45			
<i>Avg Daily Cash On Hand (45 req) @ 6/30/25</i>	144	231	138	162	N/A		

Organizational Cash Outlook

- With current forbearance terms, cash would be projected to end as high as \$1,746,567 Org-wide on 6/30. This would represent 30 Days Cash on hand. NOTE: No return of cash to investors is yet included in this model (negotiations ongoing.)



FY25 Budget Assumptions-Alum Rock M.S.

DCP ALUM ROCK MIDDLE SCHOOL PLANNING FACTORS				
FACTORS	FY23-24 @ 2nd Interim	FY24-25	FY25-26	FY26-27
Enrollment:	257	221	234	240
ADA	237.25	201.11	212.94	218.40
	92.32%	91.00%	91.00%	91.00%
COLA	8.22%	1.07%	2.93%	3.08%
TK-3	\$ 9,920	\$ 10,025	\$ 10,319	\$ 10,637
4-6	\$ 10,069	\$ 10,177	\$ 10,475	\$ 10,798
7-8	\$ 10,367	\$ 10,478	\$ 10,785	\$ 11,117
9-12	\$ 12,014	\$ 12,144	\$ 12,499	\$ 12,884
ELOP	\$ 177,902	\$ 177,902	\$ 177,902	\$ 177,902
ASES	\$ 203,483	\$ 203,483	\$ 203,483	\$ 203,483
AMG Prop 28	\$ 89,666	\$ 50,123	\$ 33,810	\$ 33,810
Wellness Center Grant	\$ -	\$ -	\$ -	\$ -
AMIMBG	\$ 10,949	\$ -	\$ -	\$ -
LREBG	\$ 33,995	\$ -	\$ -	\$ -
Federal Special Education IDEA rate per ADA	\$ 245.00	\$ 130.00	\$ 132.60	\$ 135.25
State Special Education- AB602	\$ 1,018.00	\$ 865.00	\$ 882.30	\$ 899.95
Mandate Cost per ADA K-8	\$ 19.38	\$ 19.85	\$ 20.25	\$ 20.66
Mandate Cost per ADA 9-12	\$ 55.12	\$ 55.17	\$ 56.27	\$ 57.40
State Lottery Per ADA	\$ 237.00	\$ 249.00	\$ 253.98	\$ 259.06
CALPERS	27.00%	27.05%	27.60%	28.00%
CAL STRS	19.10%	19.10%	19.10%	19.10%

FY25 Budget Highlights- Alum Rock M.S.

Alum Rock Middle School FY24-25

Annual/Full Year				
FY24-25 Proposed Final Budget	FY24-25 Preliminary Budget	FY23-24 2nd Interim	Fav/(Unf)- FY24-25 Proposed vs. Preliminary Budget	
Revenue				
State Aid-Rev Limit	\$ 2,758,225	\$ 2,836,399	\$ 3,522,791	\$ (78,174)
Federal Revenue	259,480	263,315	438,774	(3,835)
Other State Revenue	957,467	1,217,253	849,372	(259,786)
Other Local Revenue	7,000	7,000	7,281	-
Total Revenue	\$ 3,982,173	\$ 4,323,967	\$ 4,818,218	\$ (341,794)

Annual/Full Year				
FY24-25 Proposed Final Budget	FY24-25 Preliminary Budget	FY23-24 2nd Interim	Fav/(Unf)- FY24-25 Proposed vs. Preliminary Budget	
Expenses				
Certificated Salaries	\$ 1,496,386	\$ 1,763,640	\$ 2,069,619	\$ 267,254
Classified Salaries	412,779	556,366	544,092	143,587
Benefits	719,436	851,583	883,401	132,147
Books and Supplies	221,493	225,413	504,980	3,920
Subagreement Services	401,664	401,664	241,423	-
Operations	152,140	152,140	170,081	0
Facilities	1,151,602	1,151,612	1,226,027	10
Professional Services	530,992	566,744	984,487	35,752
Depreciation	82,000	82,000	82,000	-
Interest	-	-	-	-
Total Expenses	\$ 5,168,492	\$ 5,751,162	\$ 6,706,111	\$ 582,670

Annual/Full Year			
FY24-25 Proposed Final	FY24-25 Preliminary Budget	FY23-24 2nd Interim	Fav/(Unf)- FY24-25 Proposed vs. Preliminary Budget
Total Surplus(Deficit)			
\$ (1,186,319)	\$ (1,427,195)	\$ (1,887,893)	\$ 240,876
Beginning Fund Balance	3,909,349	5,293,210	7,380,411
Ending Fund Balance	\$ 2,723,030	\$ 3,866,015	\$ 5,293,210
<i>As a % of Annual Expenses</i>	52.7%	67.2%	78.9%

LCFF revenue: COLA rate increased by 1.07%. Offset by 36.14 ADA enrollment reduction.

Federal Revenue: Decrease from PY mainly due to reduced one-time Covid Revenue & lowered ADA.

Other State Revenue: Increase vs. PY & Decrease vs. Prelim Budget due to recognition of one-time funding.

Other Local Revenue: Slight Decrease due to lower enrollment.

Salaries: Decrease due to reduced FTE by 6.90. Salaries assume 1% increase + Step increase for Teachers.

Benefits: Savings due to reduced FTE's.

Books & Supplies: Savings from PY based on current year projections due to decreased enrollment.

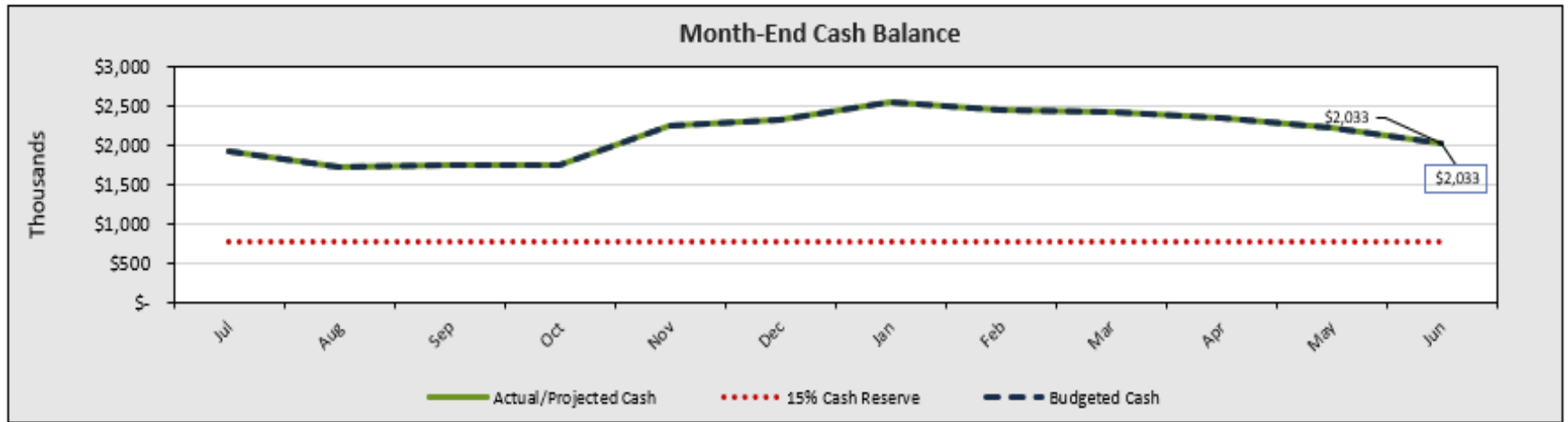
Contracted Services, Facilities & Operations: Slight increase projected due to re-classed expenses from other categories.

Professional Services projected savings mainly due to less CO fees and re-classing of some expenses to other categories and reduced enrollment.

Beginning Fund Balance- Represents combined Projections of High School & Middle School from 2nd Interim Report. The \$3.91MM represents the most up to date closing estimates.

FY25 Budget Highlights- Alum Rock M.S.

- ❑ Cash with full forbearance projected to end as high as \$2,033,145 which is 144 Days Cash on Hand.



FY25 Multi-Year Projections-Alum Rock M.S.

Alum Rock Middle School

Multi-Year Forecast

Revised 8/12/24

	2023-24	2024-25	2025-26	2026-27
	Prior Year	Budget	Forecast	Forecast
Assumptions				
LCFF COLA	n/a	1.07%	2.93%	3.08%
Non-LCFF Revenue COLA	n/a	n/a	2.00%	2.00%
Expense COLA	n/a	2.00%	1.00%	1.00%
Enrollment		221.00	234.00	240.00
Average Daily Attendance	237.25	201.11	212.94	218.40
Revenues				
Total Revenue	\$ 5,179,234	\$ 3,982,173	\$ 4,302,744	\$ 4,504,581
Expenses				
Total Expenses	\$ 6,706,111	\$ 5,168,492	\$ 5,147,237	\$ 5,271,924
Surplus (Deficit)	<u>\$(1,526,877)</u>	<u>\$(1,186,319)</u>	<u>\$ (844,493)</u>	<u>\$ (767,343)</u>
Fund Balance, Beginning of Year	\$ 7,380,411	\$ 3,909,349	\$ 2,723,030	\$ 1,878,537
Fund Balance, End of Year	\$ 3,909,349	\$ 2,723,030	\$ 1,878,537	\$ 1,111,194
	58.3%	52.7%	36.5%	21.1%

FY25 Budget Assumptions- El Camino M.S.

DCP EL CAMINO MIDDLE SCHOOL PLANNING FACTORS				
FACTORS	FY23-24 @ 2nd Interim	FY24-25	FY25-26	FY26-27
Enrollment:	241	231	238	245
ADA	217.33	212.52	218.96	225.40
	90.18%	92.00%	92.00%	92.00%
COLA	8.22%	1.07%	2.93%	3.08%
TK-3	\$ 9,920	\$ 10,025	\$ 10,319	\$ 10,637
4-6	\$ 10,069	\$ 10,177	\$ 10,475	\$ 10,798
7-8	\$ 10,367	\$ 10,478	\$ 10,785	\$ 11,117
9-12	\$ 12,014	\$ 12,144	\$ 12,499	\$ 12,884
ELOP	\$ 206,590.00	\$ 206,590.00	\$ 206,590.00	\$ 206,590.00
ASES	\$ 203,483.00	\$ 203,483.00	\$ 203,483.00	\$ 203,483.00
AMG Prop 28	\$ 50,759.00	\$ 50,759.00	\$ 50,759.00	\$ 50,759.00
Wellness Center Grant	\$ -	\$ 25,688.00	\$ 25,688.00	\$ 25,688.00
AMIMBG	\$ -	\$ -	\$ -	\$ -
LREBG	\$ -	\$ -	\$ -	\$ -
Federal Special Education IDEA rate per ADA	\$ 245.00	\$ 130.00	\$ 132.60	\$ 135.25
State Special Education- AB602	\$ 1,018.00	\$ 865.00	\$ 882.30	\$ 899.95
Mandate Cost per ADA K-8	\$ 19.38	\$ 19.85	\$ 20.25	\$ 20.66
Mandate Cost per ADA 9-12	\$ 55.12	\$ 55.17	\$ 56.55	\$ 57.68
State Lottery Per ADA	\$ 237.00	\$ 249.00	\$ 253.98	\$ 259.06
CALPERS	27.00%	27.05%	27.60%	28.00%
CAL STRS	19.10%	19.10%	19.10%	19.10%

FY25 Budget Highlights- El Camino M.S.

EL CAMINO MIDDLE SCHOOL FY24-25

Revenue

	Annual/Full Year			
	FY24-25 Proposed Final Budget	FY24-25 Preliminary Budget	FY23-24 2nd Interim	Fav/(Unf)- FY24- 25 Proposed vs. Preliminary Budget
State Aid-Rev Limit	\$ 2,584,980	\$ 2,483,523	\$ 2,736,199	\$ 101,457
Federal Revenue	375,448	368,031	786,737	7,417
Other State Revenue	1,023,535	1,380,288	1,332,368	(356,753)
Other Local Revenue	30,688	30,688	5,282	-
Total Revenue	\$ 4,014,651	\$ 4,262,530	\$ 4,860,586	\$ (247,879)

Expenses

	Annual/Full Year			
	FY24-25 Proposed Final Budget	FY24-25 Preliminary Budget	FY23-24 2nd Interim	Fav/(Unf)- FY24- 25 Proposed vs. Preliminary Budget
Certificated Salaries	\$ 1,258,611	\$ 1,486,283	\$ 1,448,129	\$ 227,672
Classified Salaries	308,602	491,506	481,095	182,904
Benefits	524,644	665,450	613,150	140,806
Books and Supplies	305,301	296,160	313,443	(9,141)
Subagreement Services	440,303	425,803	380,879	(14,500)
Operations	225,760	224,260	149,426	(1,500)
Facilities	1,259,389	1,399,755	1,330,095	140,366
Professional Services	599,983	623,356	1,198,044	23,373
Depreciation	65,010	65,010	65,010	-
Interest	-	-	-	-
Total Expenses	\$ 4,987,603	\$ 5,677,583	\$ 5,979,271	\$ 689,980

Total Surplus(Deficit)

	Annual/Full Year			
	FY24-25 Proposed Final Budget	FY24-25 Preliminary Budget	FY23-24 2nd Interim	Fav/(Unf)- FY24- 25 Proposed vs. Preliminary Budget
Total Surplus(Deficit)	\$ (972,952)	\$ (1,415,053)	\$ (1,118,685)	\$ 442,101
Beginning Fund Balance	<u>3,975,776</u>	<u>5,025,931</u>	<u>6,144,615</u>	
Ending Fund Balance	<u>\$ 3,002,824</u>	<u>\$ 3,610,878</u>	<u>\$ 5,025,930</u>	
<i>As a % of Annual Expenses</i>	60.2%	63.6%	84.1%	

LCFF revenue COLA rate increased by 1.07% offset by reduced ADA of 4.81 from Prior Year.

Federal Revenue: Decrease from Prior Year mainly due to reduced one-time Covid Revenues.

Other State Revenue: Decrease from Prior Year primarily due to spending down of one-time funds.

Other Local Revenue: Increase over Prior Year due to Wellness Grant Award.

Salaries: Decrease due to staff reductions of 12.18 FTE compared to Budgeted FTE's from FY23-24. Salaries assume 1% increase + Step increase for Teachers.

Benefits: Decrease due to staff reductions.

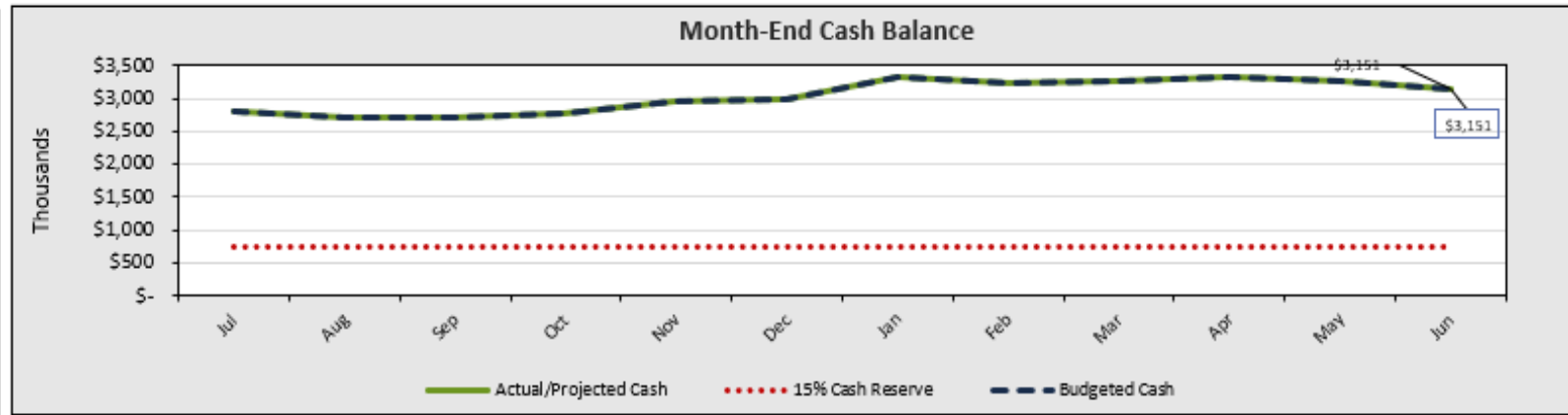
Supplies, Services, Operations & Facilities: Increase overall projected due to some re-classing of expenses from other categories.

Professional Services: Savings overall due to decreased Central Office costs coupled with the re-class of some items to other categories.

Beginning Fund Balance: Is based on the most up to date projections.

FY25 Budget Highlights- El Camino M.S.

- ❑ Cash with forbearance projected to end as high as \$3,151,078 which is 231 days cash on hand.



FY25 Multi-Year Projections- El Camino M.S.

El Camino Middle School

Multi-Year Forecast

Revised 8/7/24

	2023-24	2024-25	2025-26	2026-27
	Prior Year	Budget	Forecast	Forecast
Assumptions				
LCFF COLA	n/a	1.07%	2.93%	3.08%
Non-LCFF Revenue COLA	n/a	n/a	2.00%	2.00%
Expense COLA	n/a	2.00%	1.00%	1.00%
Enrollment		231.00	238.00	245.00
Average Daily Attendance	217.33	212.52	218.96	225.40
Revenues				
Total Revenue	\$ 3,935,047	\$ 4,014,651	\$ 4,193,762	\$ 4,396,707
Expenses				
Total Expenses	\$ 6,357,360	\$ 4,987,603	\$ 4,778,813	\$ 4,912,181
Surplus (Deficit)	<u>\$(2,422,313)</u>	<u>\$ (972,952)</u>	<u>\$ (585,051)</u>	<u>\$ (515,474)</u>
Fund Balance, Beginning of Year	\$ 6,144,615	\$ 3,975,776	\$ 3,002,824	\$ 2,417,774
Fund Balance, End of Year	\$ 3,975,776	\$ 3,002,824	\$ 2,417,774	\$ 1,902,300
	62.5%	60.2%	50.6%	38.7%

FY25 Budget Assumptions- El Primero H.S.

DCP EL PRIMERO HIGH SCHOOL PLANNING FACTORS				
FACTORS	FY23-24 @ 2nd Interim	FY24-25	FY25-26	FY26-27
Enrollment:	458	525	541	557
ADA	417.20	472.50	486.90	501.30
	91.09%	90.00%	90.00%	90.00%
COLA	8.22%	1.07%	2.93%	3.08%
TK-3	\$ 9,920	\$ 10,025	\$ 10,319	\$ 10,637
4-6	\$ 10,069	\$ 10,177	\$ 10,475	\$ 10,798
7-8	\$ 10,367	\$ 10,478	\$ 10,785	\$ 11,117
9-12	\$ 12,014	\$ 12,144	\$ 12,499	\$ 12,884
A-G	\$ -	\$ -	\$ -	\$ -
ASES- N/A	\$ -	\$ -	\$ -	\$ -
AMG Prop 28	\$ 84,500.00	\$ 84,500.00	\$ 84,500.00	\$ 84,500.00
Wellness Center grant	\$ -	\$ 95,943.00	\$ 95,943.00	\$ 95,943.00
AMIMBG	\$ -	\$ -	\$ -	\$ -
LREBG	\$ -	\$ -	\$ -	\$ -
Federal Special Education IDEA rate per ADA	\$ 192.00	\$ 130.00	\$ 132.60	\$ 135.25
State Special Education- AB602	\$ 1,211.00	\$ 865.00	\$ 882.30	\$ 899.95
Mandate Cost per ADA K-8	\$ 18.34	\$ 19.85	\$ 20.25	\$ 20.66
Mandate Cost per ADA 9-12	\$ 50.98	\$ 55.17	\$ 56.55	\$ 57.68
State Lottery Per ADA	\$ 237.00	\$ 249.00	\$ 253.98	\$ 259.06
CALPERS	27.00%	27.05%	27.60%	28.00%
CAL STRS	19.10%	19.10%	19.10%	19.10%

FY25 Budget Highlights-El Primero H.S.

EL PRIMERO HIGH SCHOOL FY24-25

	Annual/Full Year			
	FY24-25 Proposed Final Budget	FY24-25 Preliminary Budget	FY23-24 2nd Interim	Fav/(Unf)- FY24-25 Proposed vs. Preliminary Budget
Revenue				
State Aid-Rev Limit	\$ 6,916,694	\$ 6,640,837	\$ 6,089,409	\$ 275,857
Federal Revenue	585,796	515,087	1,115,396	70,709
Other State Revenue	1,327,996	1,737,086	1,398,688	(409,090)
Other Local Revenue	107,943	107,943	12,496	-
Total Revenue	\$ 8,938,429	\$ 9,000,953	\$ 8,615,989	\$ (62,524)

	Annual/Full Year			
	FY24-25 Proposed Final Budget	FY24-25 Preliminary Budget	FY23-24 2nd Interim	Fav/(Unf)- FY24-25 Proposed vs. Preliminary Budget
Expenses				
Certificated Salaries	\$ 3,597,936	\$ 3,428,199	\$ 3,279,236	\$ (169,737)
Classified Salaries	917,808	1,124,202	805,222	206,394
Benefits	1,603,836	1,623,509	1,389,605	19,673
Books and Supplies	483,293	451,455	329,311	(31,838)
Subagreement Services	414,660	414,660	340,534	-
Operations	249,639	246,339	224,837	(3,299)
Facilities	1,437,871	1,528,917	1,502,559	91,047
Professional Services	1,322,177	1,325,571	1,449,671	3,394
Depreciation	44,341	44,341	44,341	0
Interest	-	-	-	-
Total Expenses	\$ 10,071,560	\$ 10,187,193	\$ 9,365,316	\$ 115,633

	Annual/Full Year			
	FY24-25 Proposed Final Budget	FY24-25 Preliminary Budget	FY23-24 2nd Interim	Fav/(Unf)- FY24-25 Proposed vs. Preliminary Budget
Total Surplus(Deficit)	\$ (1,133,131)	\$ (1,186,240)	\$ (749,327)	\$ 53,109
Beginning Fund Balance	3,039,671	4,159,615	4,908,942	
Ending Fund Balance	<u>\$ 1,906,540</u>	<u>\$ 2,973,375</u>	<u>\$ 4,159,615</u>	
<i>As a % of Annual Expenses</i>	18.9%	29.2%	44.4%	

LCFF revenue: COLA rate increased by 1.07%- overall increase is projected due to COLA plus added ADA of 55.30.

Federal Revenue: Decrease mainly due to reduced one-time Covid Revenue.

Other State Revenue: Decreased from Prior Year due to spending down of one-time revenues.

Other Local Revenue: increase over Prior Year primarily due to Wellness Grant Award.

Salaries: Increase from Prior Year due to 1.30 FTE increase. Salaries assume 1% increase + Step increase for Teachers.

Benefits: Increase from Prior Year due to added FTE and annual projected benefits increases.

Books and Supplies: Increase primarily due to additional ADA.

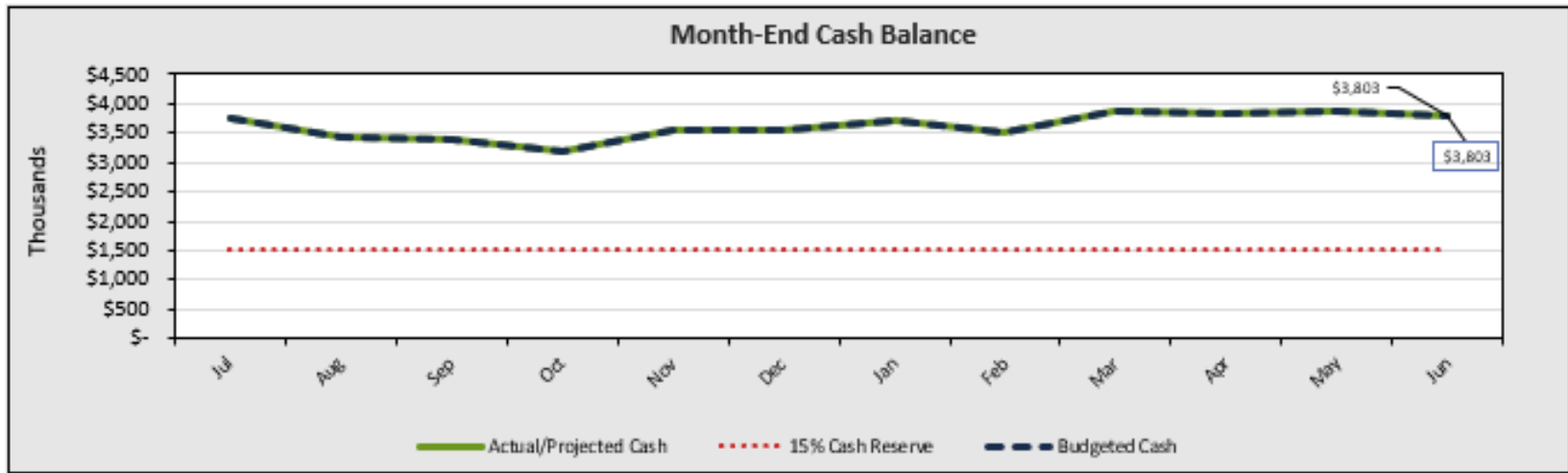
Service, Operations & Facilities: Overall increase due to increased ADA projections.

Professional Services: Overall projected savings primarily due to decreased Central Office costs and some reclassing to other expenses.

Beginning Fund Balance: Is based on most up to date projections.

FY25 Budget Highlights-El Primero H.S.

- ❑ Cash with full forbearance projected to end as high as \$3,803,286 which is 138 days cash on hand.



FY25 Multi-Year Projections-El Primero H.S.

El Primero High School

Multi-Year Forecast

Revised 8/7/24

	2023-24	2024-25	2025-26	2026-27
	Prior Year	Budget	Forecast	Forecast
Assumptions				
LCFF COLA	n/a	1.07%	2.93%	3.08%
Non-LCFF Revenue COLA	n/a	n/a	2.00%	2.00%
Expense COLA	n/a	2.00%	1.00%	1.00%
Enrollment		525.00	541.00	557.00
Average Daily Attendance	417.20	472.50	486.90	501.30
Revenues				
Total Revenue	\$ 7,905,706	\$ 8,938,429	\$ 9,452,733	\$ 9,988,982
Expenses				
Total Expenses	\$ 9,365,316	\$ 10,071,560	\$ 9,904,231	\$ 10,200,813
Surplus (Deficit)	\$ (1,459,610)	\$ (1,133,131)	\$ (451,498)	\$ (211,831)
Fund Balance, Beginning of Year	\$ 4,908,942	\$ 3,039,671	\$ 1,906,540	\$ 1,455,042
Fund Balance, End of Year	\$ 3,039,671	\$ 1,906,540	\$ 1,455,042	\$ 1,243,211
	32.5%	18.9%	14.7%	12.2%

FY25 Budget Highlights- Central Office

DOWNTOWN COLLEGE PREP CENTRAL OFFICE FY24-25

Revenue

	Annual/Full Year			
	FY24-25 Proposed Final Budget	FY24-25 Preliminary Budget	FY23-24 2nd Interim	Fav/(Unf)- FY24-25 Proposed vs. Preliminary Budget
Other Local Revenue	2,070,765	2,125,896	2,798,710	(55,131)
Total Revenue	\$ 2,070,782	\$ 2,125,913	\$ 2,798,710	\$ (55,114)

Revenue: Revenue decreased due to overall decrease in schools' revenue. \$1,693,525 total fees compared to \$2,329,868 in FY22-23.

Expenses

	Annual/Full Year			
	FY24-25 Proposed Final Budget	FY24-25 Preliminary Budget	FY23-24 2nd Interim	Fav/(Unf)- FY24-25 Proposed vs. Preliminary Budget
Certificated Salaries	\$ 158,040	\$ 145,927	\$ 637,639	\$ (12,113)
Classified Salaries	949,145	1,145,495	1,457,943	196,350
Benefits	503,211	550,455	798,887	47,244
Books and Supplies	65,096	65,096	76,926	-
Subagreement Services	-	-	-	-
Operations	28,060	28,060	44,763	-
Facilities	56,549	56,549	112,114	-
Professional Services	622,383	622,383	666,302	(0)
Depreciation	240	240	-	-
Interest	-	-	-	-
Total Expenses	\$ 2,382,723	\$ 2,614,205	\$ 3,794,574	\$ 231,482

Salaries: savings due to 8.87 FTE less positions.

Benefits: Savings due to less positions.

Supplies, Services, Ops & Facilities: Savings due to less projected expenses and exiting Sobrato Offices.

Professional Services: Savings due to less projected expenses.

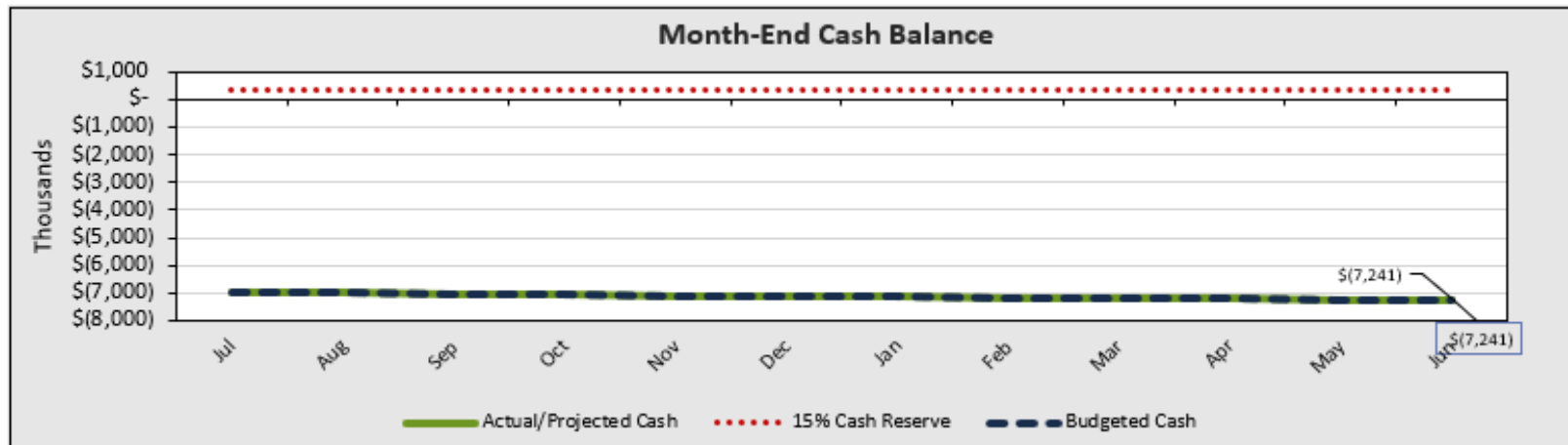
Total Surplus(Deficit)

	Annual/Full Year			
	FY24-25 Proposed Final Budget	FY24-25 Preliminary Budget	FY23-24 2nd Interim	Fav/(Unf)- FY24-25 Proposed vs. Preliminary Budget
Total Surplus(Deficit)	\$ (311,941)	\$ (488,292)	\$ (995,864)	\$ 176,367
Beginning Fund Balance	(5,406,102)	(5,191,055)	(4,195,191)	
Ending Fund Balance	\$ (5,718,043)	\$ (5,679,347)	\$ (5,191,055)	
<i>As a % of Annual Expenses</i>	-240.0%	-217.2%	-136.8%	

Beginning Fund Balance: Is based on most up to date projections.

FY25 Budget Highlights-Central Office

- ❑ Cash Projected to end at $-\$7,240,902$ which offsets cash balances at the school levels. Which leaves a consolidated cash position of $\$1,746,567$.



FY25 Multi-Year Projections- Central Office

Downtown College Prep- CMO

Multi-Year Forecast

Revised 8/7/24

	2023-24	2024-25	2025-26	2026-27
	Prior Year	Budget	Forecast	Forecast
Assumptions				
LCFF COLA	n/a	1.07%	2.93%	3.08%
Non-LCFF Revenue COLA	n/a	n/a	2.00%	2.00%
Expense COLA	n/a	2.00%	1.00%	1.00%
Enrollment		0.00	0.00	0.00
Average Daily Attendance	0.00	0.00	0.00	0.00
Revenues				
Federal Revenue				
Total Revenue	\$ 2,798,710	\$ 2,070,782	\$ 1,505,964	\$ 1,797,746
Expenses				
Total Expenses	\$ 3,794,574	\$ 2,382,723	\$ 1,990,615	\$ 2,021,380
Surplus (Deficit)	\$ (995,864)	\$ (311,942)	\$ (484,651)	\$ (223,634)
Fund Balance, Beginning of Year	\$ (4,195,191)	\$ (5,406,102)	\$ (5,718,044)	\$ (6,202,695)
Fund Balance, End of Year	\$ (5,406,102)	\$ (5,718,044)	\$ (6,202,695)	\$ (6,426,329)
	-142.5%	-240.0%	-311.6%	-317.9%

Questions?

Attachments:

Detailed FY24/25 Monthly Forecast

Alum Rock Middle School

Monthly Cash Flow/Budget FY24-25

Revised 8/12/24

Actuals Through:

ADA = 201.11



	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 Budget	Original Budget Total	Favorable / (Unfav.)	PY Forecast	Favorable / (Unfav.)
															ADA = 201.11		ADA = 237.25	
Revenues																		
State Aid - Revenue Limit																		
8011 LCFF State Aid	-	76,410	76,410	137,539	137,539	137,539	137,539	137,539	90,981	90,981	90,981	90,981	278,250	1,482,687	1,482,687	-	1,827,737	(345,050)
8012 Education Protection Account	-	-	125,800	-	-	125,800	-	-	125,800	-	-	-	(61,469)	315,932	315,932	-	606,351	(290,419)
8019 State Aid - Prior Year	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8096 In Lieu of Property Taxes	-	67,923	135,846	90,564	90,564	90,564	90,564	90,564	101,006	50,503	50,503	50,503	50,503	959,606	959,606	-	1,088,703	(129,097)
	-	144,333	338,057	228,103	228,103	353,903	228,103	228,103	317,787	141,484	141,484	141,484	267,284	2,758,225	2,758,225	-	3,522,791	(764,566)
Federal Revenue																		
8181 Special Education - Entitlement	-	1,542	1,542	2,776	2,776	2,776	2,776	2,776	1,836	1,836	1,836	1,836	1,836	26,144	26,144	-	65,601	(39,457)
8182 Special Education - Discretionary	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8220 Federal Child Nutrition	-	-	-	5,350	10,164	10,164	10,164	10,164	10,164	10,164	10,164	10,164	20,328	106,990	106,990	-	63,245	43,745
8290 Title I, Part A - Basic Low Income	-	-	25,955	-	-	77,864	-	-	-	-	-	-	-	103,818	103,818	-	163,488	(59,670)
8291 Title II, Part A - Teacher Quality	-	-	2,776	-	-	8,328	-	-	-	-	-	-	-	11,105	11,105	-	11,105	-
8293 Title III - Limited English	-	-	-	-	-	-	-	-	-	-	-	11,423	-	11,423	11,423	-	11,423	-
8294 Title V, Part B - PCSG	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8295 Charter Facility Incentive Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8296 Other Federal Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	241,564	(241,564)
8299 Prior Year Federal Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	1,542	30,273	8,125	12,940	99,132	12,940	12,940	12,000	12,000	12,000	23,423	22,164	259,480	259,480	-	533,898	(274,418)
Other State Revenue																		
8311 State Special Education	-	10,262	10,262	18,472	18,472	18,472	18,472	18,472	12,219	12,219	12,219	12,219	12,219	173,982	173,982	-	306,675	(132,693)
8520 Child Nutrition	-	-	-	506	962	962	962	962	962	962	962	962	1,924	10,127	10,127	-	10,127	-
8545 School Facilities (SB740)	-	-	-	-	-	-	138,504	-	-	-	69,252	-	69,252	277,009	277,009	-	619,000	(341,991)
8550 Mandated Cost	-	-	-	-	-	4,709	-	-	-	-	-	-	-	4,709	4,709	-	4,709	-
8560 State Lottery	-	-	-	-	-	-	14,769	-	-	14,769	-	-	20,539	50,076	50,076	-	50,076	-
8598 Prior Year Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8599 Other State Revenue	-	503	503	108,782	905	905	108,782	905	905	108,782	905	905	108,782	441,563	441,563	-	189,589	251,974
	-	10,765	10,765	127,761	20,339	25,049	281,490	20,339	14,086	136,732	83,339	14,086	212,716	957,467	957,467	-	1,115,264	(157,797)
Other Local Revenue																		
8634 Food Service Sales	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8650 Lease and Rental Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8660 Interest Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8689 Other Fees and Contracts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8698 ASB Fundraising	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8699 School Fundraising	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8980 Contributions, Unrestricted	583	583	583	583	583	583	583	583	583	583	583	583	-	7,000	7,000	-	7,281	(281)
8990 Contributions, Restricted	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	583	583	583	583	583	583	583	583	583	583	583	583	-	7,000	7,000	-	7,281	(281)
Total Revenue	583	157,224	379,678	364,572	261,965	478,667	523,115	261,965	344,457	290,799	237,406	179,577	502,165	3,982,173	3,982,173	-	5,179,234	(1,197,061)
Expenses																		
Certificated Salaries																		
1100 Teachers' Salaries	-	113,650	108,437	108,437	108,437	108,437	108,437	108,437	108,437	108,437	108,437	108,437	-	1,198,021	1,198,021	-	1,588,297	390,276
1170 Teachers' Substitute Hours	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1175 Teachers' Extra Duty/Stipends	-	2,009	2,009	2,009	2,009	2,009	2,009	2,009	2,009	2,009	2,009	2,009	-	22,100	22,100	-	-	(22,100)
1200 Pupil Support Salaries	-	6,955	6,955	6,955	6,955	6,955	6,955	6,955	6,955	6,955	6,955	6,955	-	76,500	76,500	-	48,190	(28,310)
1300 Administrators' Salaries	13,536	16,930	16,930	16,930	16,930	16,930	16,930	16,930	16,930	16,930	16,930	16,930	-	199,765	199,765	-	433,132	233,367
1900 Other Certificated Salaries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	13,536	139,544	134,331	134,331	134,331	134,331	134,331	134,331	134,331	134,331	134,331	134,331	-	1,496,386	1,496,386	-	2,069,619	573,233
Classified Salaries																		
2100 Instructional Salaries	-	15,060	15,060	15,060	15,060	15,060	15,060	15,060	15,060	15,060	15,060	15,060	-	165,665	165,665	-	207,056	41,391
2200 Support Salaries	-	5,340	5,340	5,340	5,340	5,340	5,340	5,340	5,340	5,340	5,340	5,340	-	58,736	58,736	-	92,343	33,607
2300 Classified Administrators' Salaries	6,189	9,003	9,003	9,003	9,003	9,003	9,003	9,003	9,003	9,003	9,003	9,003	-	105,226	105,226	-	138,136	32,910
2400 Clerical and Office Staff Salaries	-	7,559	7,559	7,559	7,559	7,559	7,559	7,559	7,559	7,559	7,559	7,559	-	83,153	83,153	-	106,557	23,404
2900 Other Classified Salaries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	6,189	36,963	36,963	36,963	36,963	36,963	36,963	36,963	36,963	36,963	36,963	36,963	-	412,779	412,779	-	544,092	131,313
Benefits																		
3101 STRS	2,585	26,653	25,657	25,657	25,657	25,657	25,657	25,657	25,657	25,657	25,657	25,657	-	285,810	285,810	-	395,297	109,487
3202 PERS	1,674	9,998	9,998	9,998	9,998	9,998	9,998	9,998	9,998	9,998	9,998	9,998	-	111,657	111,657	-	145,164	33,507
3301 OASDI	384	2,292	2,292	2,292	2,292	2,292	2,292	2,292	2,292	2,292	2,292	2,292	-	25,592	25,592	-	71,632	46,040
3311 Medicare	286	2,559	2,484	2,484	2,484	2,484	2,484	2,484	2,484	2,484	2,484	2,484	-	27,683	27,683	-	-	(27,683)
3401 Health and Welfare	18,600	18,600	18,600	18,600	18,600	18,600	18,600	18,600	18,600	18,600	18,600	18,600	-	223,200	223,200	-	230,274	7,074
3501 State Unemployment	938	938	938	938	938	938	4,691	3,753	1,877	938	938	938	-	18,766	18,766	-	18,818	52
3601 Workers' Compensation	276	2,471	2,398	2,398	2,398	2,398	2,398	2,398	2,398	2,398	2,398	2,398	-	26,728	26,728	-	22,216	(4,512)
3901 Other Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	24,743	63,512	62,367	62,367	62,367	62,367	66,121	65,182	63,306	62,367	62,367	62,367	-	719,436	719,436	-	883,401	163,965

Alum Rock Middle School

Monthly Cash Flow/Budget FY24-25

Revised 8/12/24

Actuals Through:

ADA = 201.11



	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 Budget	Original Budget Total	Favorable / (Unfav.)	PY Forecast	Favorable / (Unfav.)	
Books and Supplies																			
4100 Textbooks and Core Curricula	-	5,750	5,750	5,750	5,750	-	-	-	-	-	-	-	-	23,000	23,000	-	43,043	20,043	
4200 Books and Other Materials	1,000	1,000	1,000	1,000	1,000	-	-	-	-	-	-	-	-	5,000	5,000	-	103,895	98,895	
4302 School Supplies	1,617	1,617	1,617	1,617	1,617	1,617	1,617	1,617	1,617	1,617	1,617	1,617	-	19,400	19,400	-	22,863	3,463	
4305 Software	3,137	3,137	3,137	3,137	3,137	3,137	3,137	3,137	3,137	3,137	3,137	3,137	-	37,644	37,644	-	-	(37,644)	
4310 Office Expense	670	670	670	670	670	670	670	670	670	670	670	670	-	8,042	8,042	-	10,968	2,927	
4311 Business Meals	17	17	17	17	17	17	17	17	17	17	17	17	-	200	200	-	7,427	7,227	
4312 School Fundraising	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4400 Noncapitalized Equipment	-	2,218	2,218	2,218	2,218	2,218	-	-	-	-	-	-	-	11,090	11,090	-	27,375	16,285	
4700 Food Services	-	10,647	10,647	10,647	10,647	10,647	10,647	10,647	10,647	10,647	10,647	10,647	-	117,117	117,117	-	289,410	172,293	
	6,440	25,055	25,055	25,055	25,055	18,305	16,087	16,087	16,087	16,087	16,087	16,087	-	221,493	221,493	-	504,980	283,487	
Subagreement Services																			
5101 Nursing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	241,423	241,423
5102 Special Education	-	17,596	17,596	17,596	17,596	17,596	17,596	17,596	17,596	17,596	17,596	17,596	-	193,560	193,560	-	-	(193,560)	
5103 Substitute Teacher	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5104 Transportation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5105 Security	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5106 Other Educational Consultants	-	-	20,810	20,810	20,810	20,810	20,810	20,810	20,810	20,810	20,810	20,810	-	208,104	208,104	-	-	(208,104)	
	-	17,596	38,407	38,407	38,407	38,407	38,407	38,407	38,407	38,407	38,407	38,407	-	401,664	401,664	-	241,423	(160,241)	
Operations and Housekeeping																			
5201 Auto and Travel	-	227	227	227	227	227	227	227	227	227	227	227	-	2,500	2,500	-	-	(2,500)	
5300 Dues & Memberships	167	167	167	167	167	167	167	167	167	167	167	167	-	2,004	2,004	-	12,969	10,965	
5400 Insurance	3,242	3,242	3,242	3,242	3,242	3,242	3,242	3,242	3,242	3,242	3,242	3,242	-	38,905	38,905	-	11,423	(27,482)	
5501 Utilities	2,622	2,622	2,622	2,622	2,622	2,622	2,622	2,622	2,622	2,622	2,622	2,622	-	31,460	31,460	-	22,792	(8,668)	
5502 Janitorial Services	5,903	5,903	5,903	5,903	5,903	5,903	5,903	5,903	5,903	5,903	5,903	5,903	-	70,835	70,835	-	26,533	(44,302)	
5516 Miscellaneous Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5531 ASB Fundraising Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5900 Communications	495	495	495	495	495	495	495	495	495	495	495	495	-	5,936	5,936	-	-	(5,936)	
5901 Postage and Shipping	-	-	50	50	50	50	50	50	50	50	50	50	-	500	500	-	89,648	89,148	
	12,428	12,656	12,706	12,706	12,706	12,706	12,706	12,706	12,706	12,706	12,706	12,706	-	152,140	152,140	-	163,365	11,225	
Facilities, Repairs and Other Leases																			
5601 Rent	91,471	91,471	91,471	91,471	91,471	91,471	91,471	91,471	91,471	91,471	91,471	91,471	-	1,097,652	1,097,652	-	1,097,662	10	
5602 Additional Rent	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5603 Equipment Leases	1,127	1,127	1,127	1,127	1,127	1,127	1,127	1,127	1,127	1,127	1,127	1,127	-	13,524	13,524	-	11,443	(2,081)	
5604 Other Leases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5605 Real/Personal Property Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5610 Repairs and Maintenance	3,369	3,369	3,369	3,369	3,369	3,369	3,369	3,369	3,369	3,369	3,369	3,369	-	40,426	40,426	-	116,923	76,497	
	95,967	95,967	95,967	95,967	95,967	95,967	95,967	95,967	95,967	95,967	95,967	95,967	-	1,151,602	1,151,602	-	1,226,027	74,425	
Professional/Consulting Services																			
5801 IT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5802 Audit & Taxes	-	-	-	4,731	4,731	4,731	-	-	-	-	-	-	-	14,193	14,193	-	18,758	4,565	
5803 Legal	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	-	30,000	30,000	-	16,578	(13,422)	
5804 Professional Development	-	-	810	810	810	810	810	810	810	810	810	810	-	8,100	8,100	-	-	(8,100)	
5805 General Consulting	-	-	2,027	2,027	2,027	2,027	2,027	2,027	2,027	2,027	2,027	2,027	-	20,271	20,271	-	512,308	492,037	
5806 Special Activities/Field Trips	-	-	-	-	-	2,900	2,900	2,900	-	-	-	-	-	8,700	8,700	-	10,271	1,571	
5807 Bank Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5808 Printing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5809 Other taxes and fees	-	-	520	520	520	520	520	520	520	520	520	520	-	5,200	5,200	-	6,180	980	
5810 Payroll Service Fee	411	411	411	411	411	411	411	411	411	411	411	411	-	4,937	4,937	-	-	(4,937)	
5811 Management Fee	33,185	33,185	33,185	33,185	33,185	33,185	33,185	33,185	33,185	33,185	33,185	33,185	-	398,217	398,217	-	371,074	(27,143)	
5812 District Oversight Fee	-	2,165	5,071	3,422	3,422	5,309	3,422	3,422	4,767	2,122	2,122	2,122	4,009	41,373	41,373	-	49,319	7,945	
5813 County Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5814 SPED Encroachment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5815 Public Relations/Recruitment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	36,096	38,261	44,524	47,606	47,606	52,393	45,775	45,775	44,220	41,576	41,576	41,576	4,009	530,992	530,992	-	984,487	453,496	
Depreciation																			
6900 Depreciation Expense	6,833	6,833	6,833	6,833	6,833	6,833	6,833	6,833	6,833	6,833	6,833	6,833	-	82,000	82,000	-	-	(82,000)	
	6,833	6,833	6,833	6,833	6,833	6,833	6,833	6,833	6,833	6,833	6,833	6,833	-	82,000	82,000	-	-	(82,000)	
Interest																			
7438 Interest Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenses	202,233	436,387	457,153	460,235	460,235	458,272	453,189	452,251	448,819	445,236	445,236	445,236	4,009	5,168,492	5,168,492	-	6,617,394	1,448,903	
Monthly Surplus (Deficit)	(201,649)	(279,163)	(77,475)	(95,663)	(198,270)	20,395	69,927	(190,285)	(104,363)	(154,437)	(207,831)	(265,660)	498,155	(1,186,319)	(1,186,319)	-	(1,438,160)	251,841	

Alum Rock Middle School

Monthly Cash Flow/Budget FY24-25

Revised 8/12/24

Actuals Through:

ADA = 201.11



	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 Budget	Original Budget Total	Favorable / (Unfav.)	PY Forecast	Favorable / (Unfav.)
Cash Flow Adjustments																		
Monthly Surplus (Deficit)	(201,649)	(279,163)	(77,475)	(95,663)	(198,270)	20,395	69,927	(190,285)	(104,363)	(154,437)	(207,831)	(265,660)	498,155	(1,186,319)				
Cash flows from operating activities																		
Depreciation/Amortization	6,833	6,833	6,833	6,833	6,833	6,833	6,833	6,833	6,833	6,833	6,833	6,833	-	82,000		14,160		
Public Funding Receivables	365,560	-	17,063	-	619,000	-	74,377	-	-	-	-	-	(502,165)	573,835		637,211		
Grants and Contributions Rec.	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
Due To/From Related Parties	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
Prepaid Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
Other Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
Accounts Payable	-	-	-	-	-	-	-	-	-	-	-	-	4,009	4,009				
Accrued Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
Other Liabilities	72,723	72,723	72,723	72,723	72,723	72,723	72,723	72,723	72,723	72,723	72,723	72,723	-	872,673				
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	243,466	(199,607)	19,144	(16,107)	500,287	99,951	223,859	(110,729)	(24,807)	(74,881)	(128,275)	(186,104)						
Cash, Beginning of Month	1,686,906	1,930,373	1,730,766	1,749,910	1,733,803	2,234,090	2,334,041	2,557,900	2,447,171	2,422,364	2,347,483	2,219,208						
Cash, End of Month	1,930,373	1,730,766	1,749,910	1,733,803	2,234,090	2,334,041	2,557,900	2,447,171	2,422,364	2,347,483	2,219,208	2,033,105						

El Camino Middle School

Monthly Cash Flow/Budget FY24-25

Revised 8/12/24

Actuals Through:

ADA = 212.52



	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 Budget	Original Budget Total	Favorable / (Unfav.)	PY Forecast	Favorable / (Unfav.)
Revenues															ADA = 212.52		ADA = 213.33	
State Aid - Revenue Limit																		
8011 LCFF State Aid	-	18,496	18,496	33,293	33,293	33,293	33,293	33,293	31,655	31,655	31,655	31,655	31,655	361,732	361,732	-	1,549,618	(1,187,886)
8012 Education Protection Account	-	-	10,626	-	-	10,626	-	-	10,626	-	-	-	10,626	42,504	42,504	-	614,173	(571,669)
8019 State Aid - Prior Year	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(15,313)	15,313
8096 In Lieu of Property Taxes	-	133,806	267,612	178,408	178,408	178,408	178,408	178,408	295,762	147,881	147,881	147,881	147,881	2,180,744	2,180,744	-	889,317	1,291,427
	-	152,302	296,734	211,701	211,701	222,327	211,701	211,701	338,043	179,536	179,536	179,536	190,162	2,584,980	2,584,980	-	3,037,795	(452,815)
Federal Revenue																		
8181 Special Education - Entitlement	-	1,413	1,413	2,543	2,543	2,543	2,543	2,543	2,418	2,418	2,418	2,418	2,418	27,628	27,628	-	-	27,628
8182 Special Education - Discretionary	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8220 Federal Child Nutrition	-	-	-	7,032	13,362	13,362	13,362	13,362	13,362	13,362	13,362	13,362	26,723	140,648	140,648	-	65,633	75,015
8290 Title I, Part A - Basic Low Income	-	-	40,770	-	-	122,309	-	-	-	-	-	-	-	163,079	163,079	-	-	163,079
8291 Title II, Part A - Teacher Quality	-	-	2,891	-	-	8,674	-	-	-	-	-	-	-	11,565	11,565	-	-	11,565
8293 Title III - Limited English	-	-	-	-	-	-	-	-	-	-	-	18,578	-	18,578	18,578	-	-	18,578
8294 Title V, Part B - PCSG	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8295 Charter Facility Incentive Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8296 Other Federal Revenue	-	-	-	3,488	-	-	3,488	-	-	3,488	-	-	3,488	13,950	13,950	-	292,131	(278,181)
8299 Prior Year Federal Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	1,413	45,074	13,063	15,904	146,887	19,392	15,904	15,779	19,267	15,779	34,357	32,628	375,448	375,448	-	357,764	17,684
Other State Revenue																		
8311 State Special Education	-	9,401	9,401	16,921	16,921	16,921	16,921	16,921	16,089	16,089	16,089	16,089	16,089	183,853	183,853	-	-	183,853
8520 Child Nutrition	-	-	-	666	1,265	1,265	1,265	1,265	1,265	1,265	1,265	1,265	2,529	13,313	13,313	-	62,139	(48,826)
8545 School Facilities (SB740)	-	-	-	-	-	-	146,363	-	-	-	73,181	-	73,181	292,725	292,725	-	-	292,725
8550 Mandated Cost	-	-	-	-	-	9,269	-	-	-	-	-	-	-	9,269	9,269	-	4,813	4,456
8560 State Lottery	-	-	-	-	-	-	13,529	-	-	13,529	-	-	25,860	52,917	52,917	-	42,885	10,032
8598 Prior Year Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8599 Other State Revenue	-	531	531	116,164	956	956	116,164	956	956	116,164	956	956	116,164	471,458	471,458	-	418,405	53,053
	-	9,932	9,932	133,751	19,142	28,411	294,242	19,142	18,310	147,047	91,491	18,310	233,824	1,023,535	1,023,535	-	528,242	495,294
Other Local Revenue																		
8634 Food Service Sales	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8650 Lease and Rental Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8660 Interest Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	29	(29)
8689 Other Fees and Contracts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4,290	(4,290)
8698 ASB Fundraising	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,964	(2,964)
8699 School Fundraising	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	100	(100)
8980 Contributions, Unrestricted	417	417	417	417	417	417	417	417	417	417	417	417	417	5,000	5,000	-	1,000	4,000
8990 Contributions, Restricted	2,141	2,141	2,141	2,141	2,141	2,141	2,141	2,141	2,141	2,141	2,141	2,141	-	25,688	25,688	-	2,863	22,825
	2,557	2,557	2,557	2,557	2,557	2,557	2,557	2,557	2,557	2,557	2,557	2,557	-	30,688	30,688	-	11,246	19,442
Total Revenue	2,557	166,204	354,297	361,072	249,305	400,183	527,892	249,305	374,690	348,407	289,364	234,761	456,614	4,014,651	4,014,651	-	3,935,047	79,604

El Camino Middle School

Monthly Cash Flow/Budget FY24-25

Revised 8/12/24

Actuals Through:

ADA = 212.52



		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 Budget	Original Budget Total	Favorable / (Unfav.)	PY Forecast	Favorable / (Unfav.)
Expenses																			
Certificated Salaries																			
1100	Teachers' Salaries	7,125	75,651	75,651	75,651	75,651	75,651	75,651	75,651	75,651	75,651	75,651	75,651	-	839,285	839,285	-	1,435,689	596,404
1170	Teachers' Substitute Hours	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1175	Teachers' Extra Duty/Stipends	-	2,009	2,009	2,009	2,009	2,009	2,009	2,009	2,009	2,009	2,009	2,009	-	22,100	22,100	-	-	(22,100)
1200	Pupil Support Salaries	-	8,318	8,318	8,318	8,318	8,318	8,318	8,318	8,318	8,318	8,318	8,318	-	91,500	91,500	-	35,161	(56,339)
1300	Administrators' Salaries	23,894	25,794	25,794	25,794	25,794	25,794	25,794	25,794	25,794	25,794	25,794	23,894	-	305,726	305,726	-	372,017	66,291
1900	Other Certificated Salaries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,855	3,855
		31,019	111,772	111,772	111,772	111,772	111,772	111,772	111,772	111,772	111,772	111,772	109,873	-	1,258,611	1,258,611	-	1,846,722	588,111
Classified Salaries																			
2100	Instructional Salaries	-	11,824	11,824	11,824	11,824	11,824	11,824	11,824	11,824	11,824	11,824	11,824	-	130,066	130,066	-	192,910	62,844
2200	Support Salaries	-	4,665	3,005	3,005	3,005	3,005	3,005	3,005	3,005	3,005	3,005	3,005	-	34,719	34,719	-	92,075	57,356
2300	Classified Administrators' Salaries	2,381	3,902	3,902	3,902	3,902	3,902	3,902	3,902	3,902	3,902	3,902	3,902	-	45,308	45,308	-	73,535	28,227
2400	Clerical and Office Staff Salaries	8,209	8,209	8,209	8,209	8,209	8,209	8,209	8,209	8,209	8,209	8,209	8,209	-	98,510	98,510	-	100,371	1,861
2900	Other Classified Salaries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,700	1,700
		10,590	28,601	26,941	26,941	26,941	26,941	26,941	26,941	26,941	26,941	26,941	26,941	-	308,602	308,602	-	460,591	151,989
Benefits																			
3101	STRS	5,925	21,348	21,348	21,348	21,348	21,348	21,348	21,348	21,348	21,348	21,348	20,986	-	240,395	240,395	-	276,592	36,197
3202	PERS	2,865	7,736	7,288	7,288	7,288	7,288	7,288	7,288	7,288	7,288	7,288	7,288	-	83,477	83,477	-	128,357	44,880
3301	OASDI	657	1,773	1,670	1,670	1,670	1,670	1,670	1,670	1,670	1,670	1,670	1,670	-	19,133	19,133	-	57,802	38,669
3311	Medicare	603	2,035	2,011	2,011	2,011	2,011	2,011	2,011	2,011	2,011	2,011	1,984	-	22,725	22,725	-	-	(22,725)
3401	Health and Welfare	10,150	10,150	10,150	10,150	10,150	10,150	10,150	10,150	10,150	10,150	10,150	10,150	-	121,800	121,800	-	120,111	(1,689)
3501	State Unemployment	759	759	759	759	759	759	3,793	3,035	1,517	759	759	759	-	15,173	15,173	-	13,890	(1,283)
3601	Workers' Compensation	583	1,965	1,942	1,942	1,942	1,942	1,942	1,942	1,942	1,942	1,942	1,915	-	21,941	21,941	-	16,398	(5,543)
3901	Other Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		21,540	45,767	45,168	45,168	45,168	45,168	48,203	47,444	45,927	45,168	45,168	44,751	-	524,644	524,644	-	613,150	88,506
Books and Supplies																			
4100	Textbooks and Core Curricula	-	7,725	7,725	7,725	7,725	-	-	-	-	-	-	-	-	30,900	30,900	-	57,930	27,030
4200	Books and Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4302	School Supplies	4,461	4,461	4,461	4,461	4,461	4,461	4,461	4,461	4,461	4,461	4,461	4,461	-	53,533	53,533	-	52,448	(1,085)
4305	Software	4,608	4,608	4,608	4,608	4,608	4,608	4,608	4,608	4,608	4,608	4,608	4,608	-	55,292	55,292	-	-	(55,292)
4310	Office Expense	20	20	20	20	20	20	20	20	20	20	20	20	-	240	240	-	-	(240)
4311	Business Meals	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4312	School Fundraising	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4400	Noncapitalized Equipment	-	2,275	2,275	2,275	2,275	2,275	-	-	-	-	-	-	-	11,375	11,375	-	42,194	30,819
4700	Food Services	-	13,996	13,996	13,996	13,996	13,996	13,996	13,996	13,996	13,996	13,996	13,996	-	153,961	153,961	-	160,871	6,910
		9,089	33,085	33,085	33,085	33,085	25,360	23,085	23,085	23,085	23,085	23,085	23,085	-	305,301	305,301	-	313,443	8,142

El Camino Middle School

Monthly Cash Flow/Budget FY24-25

Revised 8/12/24

Actuals Through:

ADA = 212.52



	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 Budget	Original Budget Total	Favorable / (Unfav.)	PY Forecast	Favorable / (Unfav.)
Subagreement Services																		
5101 Nursing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5102 Special Education	-	19,193	19,193	19,193	19,193	19,193	19,193	19,193	19,193	19,193	19,193	19,193	-	211,120	211,120	-	-	(211,120)
5103 Substitute Teacher	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5104 Transportation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5105 Security	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5106 Other Educational Consultants	-	-	22,918	22,918	22,918	22,918	22,918	22,918	22,918	22,918	22,918	22,918	-	229,183	229,183	-	380,879	151,696
	-	19,193	42,111	42,111	42,111	42,111	42,111	42,111	42,111	42,111	42,111	42,111	-	440,303	440,303	-	380,879	(59,424)
Operations and Housekeeping																		
5201 Auto and Travel	-	227	227	227	227	227	227	227	227	227	227	227	-	2,500	2,500	-	-	(2,500)
5300 Dues & Memberships	169	169	169	169	169	169	169	169	169	169	169	169	-	2,031	2,031	-	15,250	13,219
5400 Insurance	5,118	5,118	5,118	5,118	5,118	5,118	5,118	5,118	5,118	5,118	5,118	5,118	-	61,416	61,416	-	8,423	(52,993)
5501 Utilities	3,655	3,655	3,655	3,655	3,655	3,655	3,655	3,655	3,655	3,655	3,655	3,655	-	43,858	43,858	-	39,688	(4,170)
5502 Janitorial Services	8,345	8,345	8,345	8,345	8,345	8,345	8,345	8,345	8,345	8,345	8,345	8,345	-	100,134	100,134	-	15,591	(84,543)
5516 Miscellaneous Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5531 ASB Fundraising Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5900 Communications	1,285	1,285	1,285	1,285	1,285	1,285	1,285	1,285	1,285	1,285	1,285	1,285	-	15,421	15,421	-	-	(15,421)
5901 Postage and Shipping	-	-	40	40	40	40	40	40	40	40	40	40	-	400	400	-	70,474	70,074
	18,572	18,799	18,839	18,839	18,839	18,839	18,839	18,839	18,839	18,839	18,839	18,839	-	225,760	225,760	-	149,426	(76,334)
Facilities, Repairs and Other Leases																		
5601 Rent	98,303	98,303	98,303	98,303	98,303	98,303	98,303	98,303	98,303	98,303	98,303	98,303	-	1,179,634	1,179,634	-	1,330,095	150,461
5602 Additional Rent	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5603 Equipment Leases	2,052	2,052	2,052	2,052	2,052	2,052	2,052	2,052	2,052	2,052	2,052	2,052	-	24,624	24,624	-	-	(24,624)
5604 Other Leases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5605 Real/Personal Property Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5610 Repairs and Maintenance	4,594	4,594	4,594	4,594	4,594	4,594	4,594	4,594	4,594	4,594	4,594	4,594	-	55,131	55,131	-	-	(55,131)
	104,949	104,949	104,949	104,949	104,949	104,949	104,949	104,949	104,949	104,949	104,949	104,949	-	1,259,389	1,259,389	-	1,330,095	70,706
Professional/Consulting Services																		
5801 IT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5802 Audit & Taxes	-	-	-	4,731	4,731	4,731	-	-	-	-	-	-	-	14,193	14,193	-	-	(14,193)
5803 Legal	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	-	30,000	30,000	-	40,000	10,000
5804 Professional Development	-	-	290	290	290	290	290	290	290	290	290	290	-	2,900	2,900	-	3,000	100
5805 General Consulting	-	-	11,444	11,444	11,444	11,444	11,444	11,444	11,444	11,444	11,444	11,444	-	114,443	114,443	-	394,779	280,336
5806 Special Activities/Field Trips	-	-	-	-	-	2,367	2,367	2,367	-	-	-	-	-	7,100	7,100	-	7,250	150
5807 Bank Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5808 Printing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5809 Other taxes and fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	98,761	98,761
5810 Payroll Service Fee	336	336	336	336	336	336	336	336	336	336	336	336	-	4,032	4,032	-	-	(4,032)
5811 Management Fee	33,455	33,455	33,455	33,455	33,455	33,455	33,455	33,455	33,455	33,455	33,455	33,455	-	401,465	401,465	-	616,372	214,907
5812 District Oversight Fee	-	1,523	2,967	2,117	2,117	2,223	2,117	2,117	3,380	1,795	1,795	1,795	1,902	25,850	25,850	-	27,362	1,512
5813 County Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5814 SPED Encroachment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5815 Public Relations/Recruitment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10,520	10,520
	36,291	37,814	50,993	54,874	54,874	57,347	52,509	52,509	51,406	49,821	49,821	49,821	1,902	599,983	599,983	-	1,198,044	598,061
Depreciation																		
6900 Depreciation Expense	5,418	5,418	5,418	5,418	5,418	5,418	5,418	5,418	5,418	5,418	5,418	5,418	-	65,010	65,010	-	65,010	-
	5,418	5,418	5,418	5,418	5,418	5,418	5,418	5,418	5,418	5,418	5,418	5,418	-	65,010	65,010	-	65,010	-
Interest																		
7438 Interest Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenses	237,468	405,398	439,276	443,157	443,157	437,905	433,827	433,069	430,448	428,104	428,104	425,788	1,902	4,987,603	4,987,603	-	6,357,360	1,369,757
Monthly Surplus (Deficit)	(234,910)	(239,194)	(84,979)	(82,085)	(193,852)	(37,722)	94,064	(183,764)	(55,758)	(79,697)	(138,740)	(191,027)	454,713	(972,952)	(972,952)	-	(2,422,313)	1,449,361

El Camino Middle School

Monthly Cash Flow/Budget FY24-25

Revised 8/12/24

Actuals Through:

ADA = 212.52



	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 Budget	Original Budget Total	Favorable / (Unfav.)	PY Forecast	Favorable / (Unfav.)
Cash Flow Adjustments																		
Monthly Surplus (Deficit)	(234,910)	(239,194)	(84,979)	(82,085)	(193,852)	(37,722)	94,064	(183,764)	(55,758)	(79,697)	(138,740)	(191,027)	454,713	(972,952)				
Cash flows from operating activities																		
Depreciation/Amortization	5,418	5,418	5,418	5,418	5,418	5,418	5,418	5,418	5,418	5,418	5,418	5,418	-	65,010				
Public Funding Receivables	242,189	-	22,359	-	275,000	-	90,241	-	-	-	-	-	(456,614)	173,175				
Grants and Contributions Rec.	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
Due To/From Related Parties	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
Prepaid Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
Other Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
Accounts Payable	-	-	-	-	-	-	-	-	-	-	-	-	1,902	1,902				
Accrued Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
Other Liabilities	73,113	141,365	79,539	134,939	79,539	79,539	134,939	79,539	79,539	134,939	79,539	79,539	-	1,176,069				
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	85,809	(92,411)	22,337	58,271	166,105	47,235	324,661	(98,807)	29,199	60,659	(53,783)	(106,070)						
Cash, Beginning of Month	2,707,874	2,793,684	2,701,273	2,723,609	2,781,880	2,947,985	2,995,220	3,319,881	3,221,074	3,250,273	3,310,932	3,257,148						
Cash, End of Month	2,793,684	2,701,273	2,723,609	2,781,880	2,947,985	2,995,220	3,319,881	3,221,074	3,250,273	3,310,932	3,257,148	3,151,078						

El Primero High School

Monthly Cash Flow/Budget FY24-25

Revised 8/12/24

Actuals Through:

ADA = 472.50



	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Year-End Accruals	Annual Budget	Original Budget Total	Favorable / (Unfav.)	PY Forecast	Favorable / (Unfav.)
Revenues															ADA = 472.50		ADA = 417.20	
State Aid - Revenue Limit																		
8011 LCFF State Aid	-	67,942	67,942	122,295	122,295	122,295	122,295	122,295	158,318	158,318	158,318	158,318	158,318	1,538,945	1,538,945	-	1,429,603	109,342
8012 Education Protection Account	-	-	23,625	-	-	23,625	-	-	23,625	-	-	-	23,625	94,500	94,500	-	-	94,500
8019 State Aid - Prior Year	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8096 In Lieu of Property Taxes	-	279,895	559,790	373,193	373,193	373,193	373,193	373,193	859,200	429,600	429,600	429,600	429,600	5,283,249	5,283,249	-	4,659,806	623,443
	-	347,836	651,356	495,488	495,488	519,113	495,488	495,488	1,041,142	587,917	587,917	587,917	611,542	6,916,694	6,916,694	-	6,089,409	827,285
Federal Revenue																		
8181 Special Education - Entitlement	-	2,712	2,712	4,881	4,881	4,881	4,881	4,881	6,319	6,319	6,319	6,319	6,319	61,425	61,425	-	65,748	(4,323)
8182 Special Education - Discretionary	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8220 Federal Child Nutrition	-	-	-	13,906	26,421	26,421	26,421	26,421	26,421	26,421	26,421	26,421	26,421	52,842	278,118	-	65,009	213,109
8290 Title I, Part A - Basic Low Income	-	-	48,644	-	-	145,931	-	-	-	-	-	-	-	-	194,574	-	164,574	30,000
8291 Title II, Part A - Teacher Quality	-	-	4,663	-	-	13,988	-	-	-	-	-	-	-	-	18,650	-	18,650	-
8293 Title III - Limited English	-	-	-	-	-	-	-	-	-	-	-	23,160	-	23,160	-	-	23,160	-
8294 Title V, Part B - PCSG	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8295 Charter Facility Incentive Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8296 Other Federal Revenue	-	-	-	2,467	-	-	2,467	-	-	2,467	-	-	2,467	9,869	9,869	-	415,764	(405,895)
8299 Prior Year Federal Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	46,214	(46,214)
	-	2,712	56,018	21,254	31,302	191,220	33,770	31,302	32,740	35,208	32,740	55,900	61,629	585,796	585,796	-	799,119	(213,323)
Other State Revenue																		
8311 State Special Education	-	18,046	18,046	32,483	32,483	32,483	32,483	32,483	42,051	42,051	42,051	42,051	42,051	408,764	408,764	-	76,140	332,624
8520 Child Nutrition	-	-	-	1,316	2,501	2,501	2,501	2,501	2,501	2,501	2,501	2,501	5,002	26,325	26,325	-	54,245	(27,920)
8545 School Facilities (SB740)	-	-	-	-	-	-	322,056	-	-	-	161,028	-	161,028	644,112	644,112	-	585,914	58,198
8550 Mandated Cost	-	-	-	-	-	23,017	-	-	-	-	-	-	-	23,017	23,017	-	-	23,017
8560 State Lottery	-	-	-	-	-	-	25,971	-	-	25,971	-	-	65,711	117,653	117,653	-	103,883	13,770
8598 Prior Year Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8599 Other State Revenue	-	1,181	1,181	23,251	2,126	2,126	23,251	2,126	2,126	23,251	2,126	2,126	23,251	108,125	108,125	-	184,500	(76,375)
	-	19,227	19,227	57,051	37,110	60,127	406,262	37,110	46,678	93,774	207,706	46,678	297,043	1,327,996	1,327,996	-	1,004,682	323,314
Other Local Revenue																		
8634 Food Service Sales	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8650 Lease and Rental Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8660 Interest Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8689 Other Fees and Contracts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8698 ASB Fundraising	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8699 School Fundraising	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8980 Contributions, Unrestricted	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	-	12,000	12,000	-	12,496	(496)
8990 Contributions, Restricted	7,995	7,995	7,995	7,995	7,995	7,995	7,995	7,995	7,995	7,995	7,995	7,995	-	95,943	95,943	-	-	95,943
	8,995	8,995	8,995	8,995	8,995	8,995	8,995	8,995	8,995	8,995	8,995	8,995	-	107,943	107,943	-	12,496	95,447
Total Revenue	8,995	378,771	735,597	582,788	572,896	779,456	944,515	572,896	1,129,556	725,894	837,359	699,491	970,214	8,938,429	8,938,429	-	7,905,706	1,032,723

El Primero High School

Monthly Cash Flow/Budget FY24-25

Revised 8/12/24

Actuals Through:

ADA = 472.50



		Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Year-End Accruals	Annual Budget	Original Budget Total	Favorable / (Unfav.)	PY Forecast	Favorable / (Unfav.)
Expenses																			
Certificated Salaries																			
1100	Teachers' Salaries	14,724	262,496	262,496	262,496	262,496	262,496	262,496	262,496	262,496	262,496	262,496	262,496	-	2,902,176	2,902,176	-	2,723,076	(179,100)
1170	Teachers' Substitute Hours	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1175	Teachers' Extra Duty/Stipends	-	1,718	1,718	1,718	1,718	1,718	1,718	1,718	1,718	1,718	1,718	1,718	-	18,900	18,900	-	-	(18,900)
1200	Pupil Support Salaries	-	12,773	12,773	12,773	12,773	12,773	12,773	12,773	12,773	12,773	12,773	12,773	-	140,500	140,500	-	74,508	(65,992)
1300	Administrators' Salaries	41,404	45,355	45,355	45,355	45,355	45,355	45,355	45,355	45,355	45,355	45,355	41,404	-	536,360	536,360	-	481,652	(54,708)
1900	Other Certificated Salaries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		56,129	322,342	322,342	322,342	322,342	322,342	322,342	322,342	322,342	322,342	322,342	318,391	-	3,597,936	3,597,936	-	3,279,236	(318,700)
Classified Salaries																			
2100	Instructional Salaries	-	31,435	31,435	31,435	31,435	31,435	31,435	31,435	31,435	31,435	31,435	31,435	-	345,785	345,785	-	308,395	(37,390)
2200	Support Salaries	-	22,769	21,110	21,110	21,110	21,110	21,110	21,110	21,110	21,110	21,110	21,110	-	233,870	233,870	-	181,205	(52,665)
2300	Classified Administrators' Salaries	8,453	8,453	8,453	8,453	8,453	8,453	8,453	8,453	8,453	8,453	8,453	8,453	-	101,433	101,433	-	132,867	31,434
2400	Clerical and Office Staff Salaries	17,067	19,968	19,968	19,968	19,968	19,968	19,968	19,968	19,968	19,968	19,968	19,968	-	236,720	236,720	-	182,755	(53,965)
2900	Other Classified Salaries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		25,519	82,626	80,966	80,966	80,966	80,966	80,966	80,966	80,966	80,966	80,966	80,966	-	917,808	917,808	-	805,222	(112,586)
Benefits																			
3101	STRS	10,721	61,567	61,567	61,567	61,567	61,567	61,567	61,567	61,567	61,567	61,567	60,813	-	687,206	687,206	-	626,334	(60,872)
3202	PERS	7,094	22,970	22,509	22,509	22,509	22,509	22,509	22,509	22,509	22,509	22,509	22,509	-	255,151	255,151	-	214,833	(40,318)
3301	OASDI	1,582	5,123	5,020	5,020	5,020	5,020	5,020	5,020	5,020	5,020	5,020	5,020	-	56,904	56,904	-	109,148	52,244
3311	Medicare	1,184	5,872	5,848	5,848	5,848	5,848	5,848	5,848	5,848	5,848	5,848	5,791	-	65,478	65,478	-	-	(65,478)
3401	Health and Welfare	36,833	36,833	36,833	36,833	36,833	36,833	36,833	36,833	36,833	36,833	36,833	36,833	-	442,000	442,000	-	375,164	(66,836)
3501	State Unemployment	1,694	1,694	1,694	1,694	1,694	1,694	8,469	6,775	3,388	1,694	1,694	1,694	-	33,877	33,877	-	29,408	(4,469)
3601	Workers' Compensation	1,143	5,670	5,646	5,646	5,646	5,646	5,646	5,646	5,646	5,646	5,646	5,591	-	63,220	63,220	-	34,718	(28,502)
3901	Other Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		60,251	139,729	139,117	139,117	139,117	139,117	145,893	144,199	140,811	139,117	139,117	138,250	-	1,603,836	1,603,836	-	1,389,605	(214,231)
Books and Supplies																			
4100	Textbooks and Core Materials	-	11,250	11,250	11,250	11,250	-	-	-	-	-	-	-	-	45,000	45,000	-	46,100	1,100
4200	Books and Reference Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4302	School Supplies	3,184	3,184	3,184	3,184	3,184	3,184	3,184	3,184	3,184	3,184	3,184	3,184	-	38,203	38,203	-	118,043	79,840
4305	Software	6,135	6,135	6,135	6,135	6,135	6,135	6,135	6,135	6,135	6,135	6,135	6,135	-	73,617	73,617	-	-	(73,617)
4310	Office Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4311	Business Meals	57	57	57	57	57	57	57	57	57	57	57	57	-	680	680	-	-	(680)
4312	School Fundraising Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4400	Noncapitalized Equipment	-	4,270	4,270	4,270	4,270	4,270	-	-	-	-	-	-	-	21,350	21,350	-	43,595	22,245
4700	Food Services	-	27,677	27,677	27,677	27,677	27,677	27,677	27,677	27,677	27,677	27,677	27,677	-	304,443	304,443	-	121,573	(182,870)
		9,375	52,572	52,572	52,572	52,572	41,322	37,052	37,052	37,052	37,052	37,052	37,052	-	483,293	483,293	-	329,311	(153,982)

El Primero High School

Monthly Cash Flow/Budget FY24-25

Revised 8/12/24

Actuals Through:

ADA = 472.50



	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Year-End Accruals	Annual Budget	Original Budget Total	Favorable / (Unfav.)	PY Forecast	Favorable / (Unfav.)	
Subagreement Services																			
5101 Nursing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5102 Special Education	-	34,496	34,496	34,496	34,496	34,496	34,496	34,496	34,496	34,496	34,496	34,496	-	379,460	379,460	-	-	(379,460)	
5103 Substitute Teacher	-	3,200	3,200	3,200	3,200	3,200	3,200	3,200	3,200	3,200	3,200	3,200	-	35,200	35,200	-	-	(35,200)	
5104 Transportation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5105 Security	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5106 Other Educational Consultants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	-	37,696	37,696	37,696	37,696	37,696	37,696	37,696	37,696	37,696	37,696	37,696	-	414,660	414,660	-	340,534	340,534	
Operations and Housekeeping																			
5201 Auto and Travel	-	455	455	455	455	455	455	455	455	455	455	455	-	5,000	5,000	-	19,400	14,400	
5300 Dues & Memberships	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	-	15,000	15,000	-	21,211	6,211	
5400 Insurance	5,080	5,080	5,080	5,080	5,080	5,080	5,080	5,080	5,080	5,080	5,080	5,080	-	60,964	60,964	-	42,891	(18,073)	
5501 Utilities	6,005	6,005	6,005	6,005	6,005	6,005	6,005	6,005	6,005	6,005	6,005	6,005	-	72,058	72,058	-	58,891	(13,167)	
5502 Janitorial Services	6,424	6,424	6,424	6,424	6,424	6,424	6,424	6,424	6,424	6,424	6,424	6,424	-	77,087	77,087	-	-	(77,087)	
5516 Miscellaneous Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5531 ASB Fundraising Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5900 Communications	1,251	1,251	1,251	1,251	1,251	1,251	1,251	1,251	1,251	1,251	1,251	1,251	-	15,017	15,017	-	82,444	67,427	
5901 Postage and Shipping	-	-	451	451	451	451	451	451	451	451	451	451	-	4,513	4,513	-	-	(4,513)	
	20,010	20,465	20,916	20,916	20,916	20,916	20,916	20,916	20,916	20,916	20,916	20,916	-	249,639	249,639	-	224,837	(24,802)	
Facilities, Repairs and Other Leases																			
5601 Rent	113,346	113,346	113,346	113,346	113,346	113,346	113,346	113,346	113,346	113,346	113,346	113,346	-	1,360,147	1,360,147	-	1,252,559	(107,588)	
5602 Additional Rent	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	250,000	250,000	
5603 Equipment Leases	2,052	2,052	2,052	2,052	2,052	2,052	2,052	2,052	2,052	2,052	2,052	2,052	-	24,624	24,624	-	-	(24,624)	
5604 Other Leases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5605 Real/Personal Property Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5610 Repairs and Maintenance	4,425	4,425	4,425	4,425	4,425	4,425	4,425	4,425	4,425	4,425	4,425	4,425	-	53,100	53,100	-	-	(53,100)	
	119,823	119,823	119,823	119,823	119,823	119,823	119,823	119,823	119,823	119,823	119,823	119,823	-	1,437,871	1,437,871	-	1,502,559	64,689	
Professional/Consulting Services																			
5801 IT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5802 Audit & Taxes	-	-	-	4,971	4,971	4,971	-	-	-	-	-	-	-	14,913	14,913	-	-	(14,913)	
5803 Legal	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	-	30,000	30,000	-	25,000	(5,000)	
5804 Professional Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5805 General Consulting	-	-	28,397	28,397	28,397	28,397	28,397	28,397	28,397	28,397	28,397	28,397	-	283,972	283,972	-	120,216	(163,756)	
5806 Special Activities/Field Trips	-	-	-	-	-	2,333	2,333	2,333	-	-	-	-	-	7,000	7,000	-	50,000	43,000	
5807 Bank Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5808 Printing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5809 Other taxes and fees	-	-	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	-	10,000	10,000	-	112,563	102,563	
5810 Payroll Service Fee	732	732	732	732	732	732	732	732	732	732	732	732	-	8,782	8,782	-	-	(8,782)	
5811 Management Fee	74,487	74,487	74,487	74,487	74,487	74,487	74,487	74,487	74,487	74,487	74,487	74,487	-	893,843	893,843	-	1,076,998	183,155	
5812 District Oversight Fee	-	3,478	6,514	4,955	4,955	5,191	4,955	4,955	10,411	5,879	5,879	5,879	6,115	69,167	69,167	-	60,894	(8,273)	
5813 County Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5814 SPED Encroachment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5815 Public Relations/Recruitment	-	-	450	450	450	450	450	450	450	450	450	450	-	4,500	4,500	-	4,000	(500)	
	77,719	81,197	114,080	117,492	117,492	120,061	114,854	114,854	117,977	113,445	113,445	113,445	6,115	1,322,177	1,322,177	-	1,449,671	127,494	
Depreciation																			
6900 Depreciation Expense	3,695	3,695	3,695	3,695	3,695	3,695	3,695	3,695	3,695	3,695	3,695	3,695	-	44,341	44,341	-	44,341	-	
	3,695	3,695	3,695	3,695	3,695	3,695	3,695	3,695	3,695	3,695	3,695	3,695	-	44,341	44,341	-	44,341	-	
Interest																			
7438 Interest Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Expenses	372,521	860,144	891,207	894,619	894,619	885,939	883,237	881,543	881,278	875,052	875,052	870,234	6,115	10,071,560	10,071,560	-	9,365,316	(706,244)	
Monthly Surplus (Deficit)	(363,526)	(481,373)	(155,610)	(311,831)	(321,723)	(106,483)	61,278	(308,647)	248,278	(149,158)	(37,693)	(170,743)	964,099	(1,133,131)	(1,133,131)	-	(1,459,610)	326,479	

El Primero High School

Monthly Cash Flow/Budget FY24-25

Revised 8/12/24

Actuals Through:

ADA = 472.50



	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Year-End Accruals	Annual Budget	Original Budget Total	Favorable / (Unfav.)	PY Forecast	Favorable / (Unfav.)
Cash Flow Adjustments																		
Monthly Surplus (Deficit)	(363,526)	(481,373)	(155,610)	(311,831)	(321,723)	(106,483)	61,278	(308,647)	248,278	(149,158)	(37,693)	(170,743)	964,099	(1,133,131)				
Cash flows from operating activities																		
Depreciation/Amortization	3,695	3,695	3,695	3,695	3,695	3,695	3,695	3,695	3,695	3,695	3,695	3,695	-	44,341				
Public Funding Receivables	28,222	-	-	-	585,913	-	20,896	-	-	-	-	-	(970,214)	(335,184)				
Grants and Contributions Rec.	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
Due To/From Related Parties	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
Prepaid Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
Other Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
Accounts Payable	-	-	-	-	-	-	-	-	-	-	-	-	6,115	6,115				
Accrued Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
Other Liabilities	84,848	163,858	90,440	109,819	90,440	90,440	109,819	90,440	90,440	109,819	90,440	90,440	-	1,211,240				
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	(246,762)	(313,820)	(61,475)	(198,317)	358,325	(12,348)	195,688	(214,512)	342,413	(35,644)	56,442	(76,608)						
Cash, Beginning of Month	4,009,905	3,763,144	3,449,324	3,387,849	3,189,531	3,547,856	3,535,508	3,731,196	3,516,684	3,859,097	3,823,452	3,879,894						
Cash, End of Month	3,763,144	3,449,324	3,387,849	3,189,531	3,547,856	3,535,508	3,731,196	3,516,684	3,859,097	3,823,452	3,879,894	3,803,286						

Downtown College Prep- CMO

Monthly Cash Flow/Budget FY24-25

Revised 8/12/24

Actuals Through:

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 Budget	Original Budget Total	Favorable / (Unfav.)	PY Forecast	Favorable / (Unfav.)
Revenues																ADA = 0.00	ADA = 0.00	
Other Local Revenue																		
8634 Food Service Sales	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8650 Lease and Rental Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8660 Interest Revenue	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	-	42,000	42,000	-	25,500	16,500
8689 Other Fees and Contracts	141,127	141,127	141,127	141,127	141,127	141,127	141,127	141,127	141,127	141,127	141,127	141,127	-	1,693,525	1,693,525	-	2,329,868	(636,343)
8698 ASB Fundraising	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8699 School Fundraising	-	0	0	1	1	1	1	1	1	1	1	1	-	5	5	-	-	5
8980 Contributions, Unrestricted	24,167	24,167	24,167	24,167	24,167	24,167	24,167	24,167	24,167	24,167	24,167	24,167	-	290,000	290,000	-	405,592	(115,592)
8990 Contributions, Restricted	3,770	3,770	3,770	3,770	3,770	3,770	3,770	3,770	3,770	3,770	3,770	3,770	-	45,235	45,235	-	37,750	7,485
	<u>172,563</u>	<u>172,564</u>	<u>172,564</u>	<u>172,564</u>	<u>172,564</u>	<u>172,564</u>	<u>172,564</u>	<u>172,564</u>	<u>172,564</u>	<u>172,564</u>	<u>172,564</u>	<u>172,563</u>	-	<u>2,070,765</u>	<u>2,070,765</u>	-	<u>2,798,710</u>	<u>(727,945)</u>
Total Revenue	172,563	172,564	172,564	172,565	172,565	172,565	172,565	172,565	172,565	172,565	172,565	172,565	2	2,070,782	2,070,782	-	2,798,710	(727,928)
Expenses																		
Certificated Salaries																		
1100 Teachers' Salaries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1170 Teachers' Substitute Hours	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1175 Teachers' Extra Duty/Stipends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1200 Pupil Support Salaries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1300 Administrators' Salaries	12,069	13,390	13,390	13,390	13,390	13,390	13,390	13,390	13,390	13,390	13,390	12,069	-	158,040	158,040	-	637,639	479,599
1900 Other Certificated Salaries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	<u>12,069</u>	<u>13,390</u>	<u>13,390</u>	<u>13,390</u>	<u>13,390</u>	<u>13,390</u>	<u>13,390</u>	<u>13,390</u>	<u>13,390</u>	<u>13,390</u>	<u>13,390</u>	<u>12,069</u>	-	<u>158,040</u>	<u>158,040</u>	-	<u>637,639</u>	<u>479,599</u>
Classified Salaries																		
2100 Instructional Salaries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2200 Support Salaries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	44,591	44,591
2300 Classified Administrators' Salaries	54,916	46,607	46,607	46,607	46,607	46,607	46,607	46,607	46,607	46,607	46,607	45,601	-	566,592	566,592	-	864,423	297,831
2400 Clerical and Office Staff Salaries	40,140	40,140	40,140	40,140	27,749	27,749	27,749	27,749	27,749	27,749	27,749	27,749	-	382,552	382,552	-	548,929	166,377
2900 Other Classified Salaries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	<u>95,056</u>	<u>86,747</u>	<u>86,747</u>	<u>86,747</u>	<u>74,357</u>	<u>74,357</u>	<u>74,357</u>	<u>74,357</u>	<u>74,357</u>	<u>74,357</u>	<u>74,357</u>	<u>73,350</u>	-	<u>949,145</u>	<u>949,145</u>	-	<u>1,457,943</u>	<u>508,798</u>
Benefits																		
3101 STRS	2,305	2,558	2,558	2,558	2,558	2,558	2,558	2,558	2,558	2,558	2,558	2,305	-	30,186	30,186	-	121,789	91,603
3202 PERS	25,713	23,465	23,465	23,465	20,113	20,113	20,113	20,113	20,113	20,113	20,113	19,841	-	256,744	256,744	-	388,980	132,236
3301 OASDI	5,893	5,378	5,378	5,378	4,610	4,610	4,610	4,610	4,610	4,610	4,610	4,548	-	58,847	58,847	-	120,779	61,932
3311 Medicare	1,553	1,452	1,452	1,452	1,272	1,272	1,272	1,272	1,272	1,272	1,272	1,239	-	16,054	16,054	-	-	(16,054)
3401 Health and Welfare	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	-	120,000	120,000	-	134,438	14,438
3501 State Unemployment	294	294	294	294	294	294	1,470	1,176	588	294	294	294	-	5,880	5,880	-	15,088	9,208
3601 Workers' Compensation	1,500	1,402	1,402	1,402	1,228	1,228	1,228	1,228	1,228	1,228	1,228	1,196	-	15,501	15,501	-	17,813	2,312
3901 Other Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	<u>47,258</u>	<u>44,549</u>	<u>44,549</u>	<u>44,549</u>	<u>40,076</u>	<u>40,076</u>	<u>41,252</u>	<u>40,958</u>	<u>40,370</u>	<u>40,076</u>	<u>40,076</u>	<u>39,423</u>	-	<u>503,211</u>	<u>503,211</u>	-	<u>798,887</u>	<u>295,676</u>
Books and Supplies																		
4100 Textbooks and Core Curricula	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4200 Books and Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4302 School Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4305 Software	1,633	1,633	1,633	1,633	1,633	1,633	1,633	1,633	1,633	1,633	1,633	1,633	-	19,596	19,596	-	18,141	(1,455)
4310 Office Expense	333	333	333	333	333	333	333	333	333	333	333	333	-	4,000	4,000	-	12,285	8,285
4311 Business Meals	1,917	1,917	1,917	1,917	1,917	1,917	1,917	1,917	1,917	1,917	1,917	1,917	-	23,000	23,000	-	28,000	5,000
4312 School Fundraising	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4400 Noncapitalized Equipment	-	3,700	3,700	3,700	3,700	3,700	-	-	-	-	-	-	-	18,500	18,500	-	18,500	-
4700 Food Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	<u>3,883</u>	<u>7,583</u>	<u>7,583</u>	<u>7,583</u>	<u>7,583</u>	<u>7,583</u>	<u>3,883</u>	<u>3,883</u>	<u>3,883</u>	<u>3,883</u>	<u>3,883</u>	<u>3,883</u>	-	<u>65,096</u>	<u>65,096</u>	-	<u>76,926</u>	<u>11,830</u>

Downtown College Prep- CMO

Monthly Cash Flow/Budget FY24-25

Revised 8/12/24

Actuals Through:

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 Budget	Original Budget Total	Favorable / (Unfav.)	PY Forecast	Favorable / (Unfav.)
Subagreement Services																		
5101 Nursing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5102 Special Education	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5103 Substitute Teacher	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5104 Transportation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5105 Security	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5106 Other Educational Consultants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operations and Housekeeping																		
5201 Auto and Travel	-	455	455	455	455	455	455	455	455	455	455	455	-	5,000	5,000	-	19,200	14,200
5300 Dues & Memberships	991	991	991	991	991	991	991	991	991	991	991	991	-	11,887	11,887	-	9,217	(2,670)
5400 Insurance	196	196	196	196	196	196	196	196	196	196	196	196	-	2,356	2,356	-	2,922	566
5501 Utilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5502 Janitorial Services	167	167	167	167	167	167	167	167	167	167	167	167	-	2,000	2,000	-	2,040	40
5516 Miscellaneous Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5531 ASB Fundraising Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5900 Communications	385	385	385	385	385	385	385	385	385	385	385	385	-	4,617	4,617	-	9,384	4,767
5901 Postage and Shipping	-	-	220	220	220	220	220	220	220	220	220	220	-	2,200	2,200	-	2,000	(200)
	1,738	2,193	2,413	2,413	2,413	2,413	2,413	2,413	2,413	2,413	2,413	2,413	-	28,060	28,060	-	44,763	16,703
Facilities, Repairs and Other Leases																		
5601 Rent	3,770	3,770	3,770	3,770	3,770	3,770	3,770	3,770	3,770	3,770	3,770	3,770	-	45,235	45,235	-	96,838	51,603
5602 Additional Rent	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5603 Equipment Leases	108	108	108	108	108	108	108	108	108	108	108	108	-	1,300	1,300	-	10,200	8,900
5604 Other Leases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5605 Real/Personal Property Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5610 Repairs and Maintenance	835	835	835	835	835	835	835	835	835	835	835	835	-	10,014	10,014	-	5,076	(4,938)
	4,712	4,712	4,712	4,712	4,712	4,712	4,712	4,712	4,712	4,712	4,712	4,712	-	56,549	56,549	-	112,114	55,565
Professional/Consulting Services																		
5801 IT	350	350	350	350	350	350	350	350	350	350	350	350	-	4,200	4,200	-	4,200	-
5802 Audit & Taxes	-	-	-	4,731	4,731	4,731	-	-	-	-	-	-	-	14,193	14,193	-	17,883	3,690
5803 Legal	2,048	2,048	2,048	2,048	2,048	2,048	2,048	2,048	2,048	2,048	2,048	2,048	-	24,570	24,570	-	16,000	(8,570)
5804 Professional Development	-	-	700	700	700	700	700	700	700	700	700	700	-	7,000	7,000	-	-	(7,000)
5805 General Consulting	-	-	3,614	3,614	3,614	3,614	3,614	3,614	3,614	3,614	3,614	3,614	-	36,140	36,140	-	61,400	25,260
5806 Special Activities/Field Trips	-	-	-	-	-	500	500	500	-	-	-	-	-	1,500	1,500	-	1,500	-
5807 Bank Charges	-	-	300	300	300	300	300	300	300	300	300	300	-	3,000	3,000	-	-	(3,000)
5808 Printing	-	-	240	240	240	240	240	240	240	240	240	240	-	2,400	2,400	-	-	(2,400)
5809 Other taxes and fees	-	-	420	420	420	420	420	420	420	420	420	420	-	4,200	4,200	-	19,476	15,276
5810 Payroll Service Fee	90	90	90	90	90	90	90	90	90	90	90	90	-	1,076	1,076	-	15,583	14,507
5811 Management Fee	42,100	42,100	42,100	42,100	42,100	42,100	42,100	42,100	42,100	42,100	42,100	42,100	-	505,200	505,200	-	521,160	15,960
5812 District Oversight Fee	-	0	0	0	0	0	0	0	0	0	0	0	0	0	0	-	-	(0)
5813 County Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5814 SPED Encroachment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5815 Public Relations/Recruitment	-	-	1,890	1,890	1,890	1,890	1,890	1,890	1,890	1,890	1,890	1,890	-	18,904	18,904	-	9,100	(9,804)
	44,587	44,587	51,752	56,483	56,483	56,983	52,252	52,252	51,752	51,752	51,752	51,752	0	622,383	622,383	-	666,302	43,919
Depreciation																		
6900 Depreciation Expense	20	20	20	20	20	20	20	20	20	20	20	20	-	240	240	-	-	(240)
	20	20	20	20	20	20	20	20	20	20	20	20	-	240	240	-	-	(240)
Interest																		
7438 Interest Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenses	209,324	203,782	211,166	215,897	199,034	199,534	192,279	191,985	190,897	190,603	190,603	187,622	0	2,382,723	2,382,723	-	3,794,574	1,411,851
Monthly Surplus (Deficit)	(36,761)	(31,218)	(38,602)	(43,332)	(26,468)	(26,968)	(19,713)	(19,419)	(18,331)	(18,037)	(18,037)	(15,057)	2	(311,942)	(311,942)	-	(995,864)	683,922

Downtown College Prep- CMO

Monthly Cash Flow/Budget FY24-25

Revised 8/12/24

Actuals Through:

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 Budget	Original Budget Total	Favorable / (Unfav.)	PY Forecast	Favorable / (Unfav.)
Cash Flow Adjustments																		
Monthly Surplus (Deficit)	(36,761)	(31,218)	(38,602)	(43,332)	(26,468)	(26,968)	(19,713)	(19,419)	(18,331)	(18,037)	(18,037)	(15,057)	2	(311,942)				
Cash flows from operating activities																		
Depreciation/Amortization	20	20	20	20	20	20	20	20	20	20	20	20	-	240				
Public Funding Receivables	-	-	-	-	-	-	-	-	-	-	-	-	(2)	(2)				
Grants and Contributions Rec.	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
Due To/From Related Parties	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
Prepaid Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
Other Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
Accounts Payable	-	-	-	-	-	-	-	-	-	-	-	-	0	0				
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	(36,741)	(31,198)	(38,582)	(43,312)	(26,448)	(26,948)	(19,693)	(19,399)	(18,311)	(18,017)	(18,017)	(15,037)						
Cash, Beginning of Month	(6,929,199)	(6,965,939)	(6,997,137)	(7,035,719)	(7,079,031)	(7,105,479)	(7,132,427)	(7,152,120)	(7,171,519)	(7,189,831)	(7,207,848)	(7,225,865)						
Cash, End of Month	(6,965,939)	(6,997,137)	(7,035,719)	(7,079,031)	(7,105,479)	(7,132,427)	(7,152,120)	(7,171,519)	(7,189,831)	(7,207,848)	(7,225,865)	(7,240,902)						