



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 August 31, 2024

# FY25 Forecast Highlights

- ❑ Beginning fund balances and cash positions were based on files provided the week of 9/8. Updated files have since been provided (from the former back office) that will be updated at the next financial presentation.
- ❑ Beginning Fund balances appear to be off by \$57,217 in due to/due from.
- ❑ Some revenues are booked as current year because no accrual was in the books for them from prior year, but we believe this will be corrected in later reports, so we have reversed the PY revenues out in September.
- ❑ Cash was grossed up from the sites to the CMO. This will make the cash higher at the sites and less at the Central Office. This will be corrected in future periods.
- ❑ Salaries for bargaining group are still under negotiation. This model assumes step increase plus a 1% COLA for this group in FY24-25.
- ❑ Overall revenues- \$16,910,207 are down due to lower ADA at all sites. Difference from Revised Operating budget is \$402,303 which was approved at \$17,312,510.
- ❑ Overall Expenses -\$21,294,769- have increased primarily due to positions added based on need from Revised Operating Budget by \$377,916. Revised Operating Budget was approved at \$20,916,853.

# FY25 Forecast Highlights-Continued

- ❑ Overall Deficit is projected of \$4,384,562. This is a difference of \$780,219 compared to the Revised Operating Budget. Which was approved with a deficit of \$3,604,343.
- ❑ Positive ending fund balances projected at all sites but the Central Office. Fund Balance is projected to end at \$4,060,692. This is an increase from the approved budget of \$2,146,341. The Revised Operating Budget was approved at \$1,914,351. This difference is due to an increased beginning fund balance difference of \$2,929,560 as of the latest report. The Current beginning Fund balance is \$8,445,254 as compared to \$5,518,694 in the Revised Operating Budget.
- ❑ **Please note that the current beginning fund balance figure has not been finalized and is being refined based on updated account balances and files provided by the previous back-office provider. These numbers will be updated in the next monthly report based on the most updated information available.**
- ❑ Full Bond and Sobrato Loan Forbearance are assumed in the cash model. Without forbearance, cash would end negative in October.

# FY24-25 Forecast Highlights as of August 31

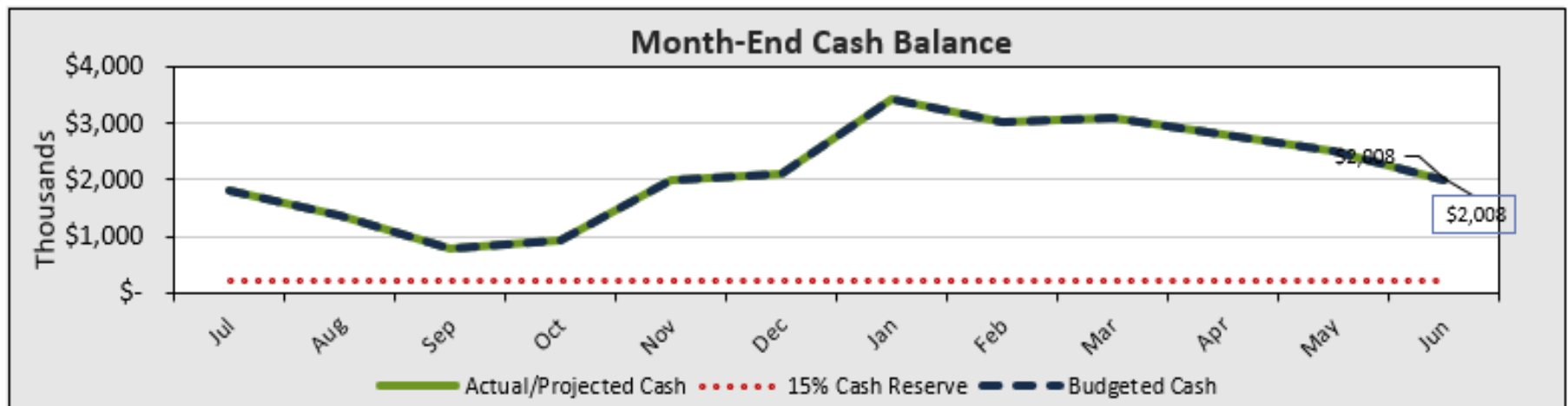


Downtown College Prep Forecasted Summaries as of August 31, 2024							
	DCP Alum Rock Middle School	DCP El Camino Middle School	DCP El Primero High School	DCP Combined School Group	DCP Central Office	DCP Eliminations	DCP Combined
<i>Enrollment/ Average Daily Attendance FY23-24</i>	257/237.25	241/217.33	462/417.20		N/A		960/871.78
<i>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</i>	206/187.46	228/209.76	518/466.20				952/863.42
<i>Revenue</i>	\$ 3,750,067	\$ 3,966,680	\$ 8,809,281	\$ 16,526,028	\$ 2,036,782	\$ (1,652,603)	\$ 16,910,207
<i>Expenses</i>	5,285,785	5,045,008	10,034,587	20,365,380	2,581,992	(1,652,603)	\$ 21,294,769
<i>Surplus/Deficit</i>	<b>(1,535,718)</b>	<b>(1,078,328)</b>	<b>(1,225,306)</b>	<b>(3,839,352)</b>	<b>(545,210)</b>		<b>\$ (4,384,562)</b>
<i>Beginning Fund Balance*</i>	5,007,321	4,424,150	4,365,867	13,797,338	(5,352,084)		\$ 8,445,254
<i>Ending Fund Balance</i>	<b>\$ 3,471,603</b>	<b>\$ 3,345,822</b>	<b>\$ 3,140,561</b>	<b>\$ 9,957,986</b>	<b>\$ (5,897,294)</b>		<b>\$ 4,060,692</b>
<i>Projected Opening Cash Balance</i>	\$ 2,679,359	\$ 2,061,023	\$ 3,549,343	\$ 8,289,725	\$ (6,479,635)		\$ 1,810,090
<i>Projected Ending Cash Balance @ 6/30/25 - Includes Full Forbearance</i>	\$ 2,901,623	\$ 2,374,452	\$ 3,874,786	\$ 9,150,861	\$ (7,143,103)		\$ 2,007,758
<i>Base Rent Coverage Ratio (1.10x Required)</i>	-0.14	0.17	0.66	0.23			
<i>Avg Daily Cash On Hand (45 req) @ 6/30/25 with Forbearance</i>	200	172	141	164	N/A		

**\*Note-**Beginning Fund Balance figure has not been finalized and is being refined based on updated account balances and files provided by the previous back-office provider. These numbers will be updated in the next monthly report based on the most updated information available.

# Organizational Cash Outlook

- With current forbearance terms, cash would be projected to end as high as \$2,007,759 Org-wide on 6/30. This would represent approximately 34 Days Cash on hand. The below graph models full forbearance for Bonds and the Sobrato Loan.
- NOTE: No change to the liability owed to investors is not yet included in this model (negotiations ongoing.)





# ALUM ROCK MIDDLE SCHOOL

Monthly Financial Presentation – as of Aug 2024 Close



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

<i>Enrollment &amp; Per Pupil Data</i>		
	<u>Forecast</u>	<u>Budget</u>
<i>Average Enrollment</i>	206	221
<i>ADA</i>	187.46	201.11
<i>Attendance Rate</i>	91.0%	91.0%
<i>Unduplicated %</i>	79.9%	79.9%
<i>Revenue per ADA</i>	\$21,060	\$19,801
<i>Expenses per ADA</i>	\$28,314	\$25,700

ADA is based on current enrollment at Prior Year attendance rate for 187.46 ADA- Down 13.65 from budget.

# ALUM ROCK MIDDLE SCHOOL – Revenue

	Year-to-Date			Annual/Full Year		
	Actual	Budget	Fav/(Unf)	FY24-25 Forecast	FY24-25 Budget	Fav/(Unf)
<b>Revenue</b>						
State Aid-Rev Limit	\$ 490,269	\$ 144,333	\$ 345,936	\$ 2,570,982	\$ 2,758,225	\$ (187,243)
Federal Revenue	52,551	1,542	51,009	251,163	259,480	(8,317)
Other State Revenue	3,472	10,765	(7,293)	922,088	957,467	(35,379)
Other Local Revenue	-	1,167	(1,167)	5,833	7,000	(1,167)
<b>Total Revenue</b>	<b>\$ 546,292</b>	<b>\$ 157,807</b>	<b>\$ 388,485</b>	<b>\$ 3,750,067</b>	<b>\$ 3,982,173</b>	<b>\$ (232,106)</b>

- ❑ **State- Aid Revenue: \$2.57MM (Projected decrease of \$187.2k)**- mainly due to ADA decrease of 13.98 compared to approved budget.
- ❑ **Federal Revenue: \$251.2k (Projected decrease of \$8.3k)**- due to lower ADA.
- ❑ **Other State Revenue: \$922.1k (Projected decrease of \$35.4k)**- Due to lower ADA.
- ❑ **Other Local Revenue: \$5.8k (Decrease of \$1.2k)** – 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	\$ 196,902	\$ 153,079	\$ (43,822)	\$ 1,540,209	\$ 1,496,386	\$ (43,822)
Classified Salaries	69,588	43,151	(26,436)	476,524	412,779	(63,745)
Benefits	56,453	88,255	31,802	691,317	719,436	28,118
Books and Supplies	96,066	31,496	(64,570)	287,677	221,493	(66,184)
Subagreement Services	4,644	17,596	12,952	406,308	401,664	(4,644)
Operations	13,782	25,084	11,302	145,533	152,140	6,607
Facilities	180,555	191,934	11,379	1,148,892	1,151,602	2,710
Professional Services	10,111	74,357	64,246	508,361	530,992	22,631
Depreciation	12,630	13,667	1,037	80,963	82,000	1,037
Interest	-	-	-	-	-	-
<b>Total Expenses</b>	<b>\$ 640,730</b>	<b>\$ 638,620</b>	<b>\$ (2,110)</b>	<b>\$ 5,285,785</b>	<b>\$ 5,168,492</b>	<b>\$ (117,294)</b>

Note: Variance explanation(s) on next slide

# ALUM ROCK MIDDLE SCHOOL- Expenses

- ❑ **Certificated Salaries: \$1.54MM- (Projected increase of \$43.8k)**-Primarily due to a salaries slightly higher than projected.
- ❑ **Classified Salaries: \$476.5K- (Projected increase of \$63.7k)**-Primarily due to an added 1.0 required Paraprofessional position.
- ❑ **Benefits: \$691.3k- (Projected savings of \$66.2k)**- Savings based on actual run rates lower than projected to date.
- ❑ **Non-Personnel Expenses: \$2.58MM- (Projected increase of \$37.8k)**- Increase based on current run rates specifically supplies are above projection, but this can be weighted early in the year and may level off to the base assumption.

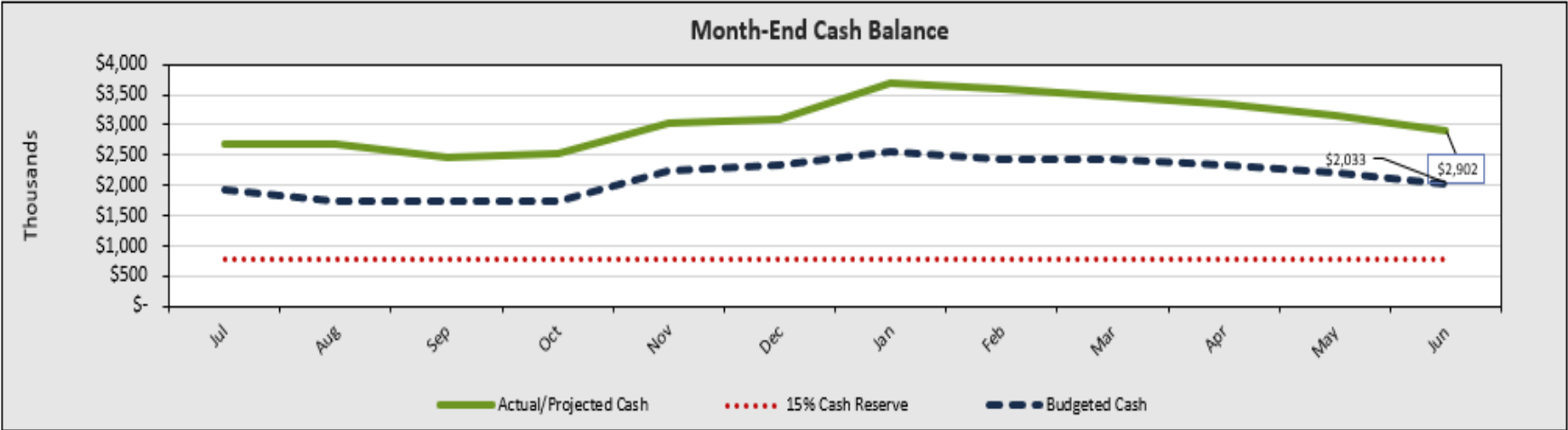
# ALUM ROCK MIDDLE SCHOOL – Fund Balance

- Deficit of \$1.54MM forecasted at year-end.
- Net assets projected to end positively at 70.3%.

	Year-to-Date			Annual/Full Year		
	Actual	Budget	Fav/(Unf)	FY24-25 Forecast	FY24-25 Budget	Fav/(Unf)
Total Surplus(Deficit)	\$ (94,438)	\$ (480,813)	\$ 386,374	\$ (1,535,718)	\$ (1,186,319)	\$ (349,400)
Beginning Fund Balance	<u>5,249,451</u>	<u>5,249,451</u>		<u>5,249,451</u>	<u>5,249,451</u>	
Ending Fund Balance	<u><b>\$ 5,155,013</b></u>	<u><b>\$ 4,768,638</b></u>		<u><b>\$ 3,713,733</b></u>	<u><b>\$ 4,063,132</b></u>	
As a % of Annual Expenses	97.5%	92.3%		70.3%	78.6%	

# ALUM ROCK MIDDLE SCHOOL- Cash Balance

- ❑ Cash with full forbearance projected at year-end as high as \$2,901,623 which is 200 Days Cash on Hand.
- ❑ Current Cash Ended at \$2,679,359 on August 31. Note this is not accurate as the cash has been grossed up with the Central Office. This will be treated differently in future closing periods.





# EL CAMINO MIDDLE SCHOOL

Monthly Financial Presentation – as of Aug 2024 Close



## EL CAMINO MIDDLE SCHOOL – Attendance Data and Metrics

<i>Enrollment &amp; Per Pupil Data</i>		
	<u><i>Forecast</i></u>	<u><i>Budget</i></u>
<i>Average Enrollment</i>	228	231
<i>ADA</i>	209.76	212.52
<i>Attendance Rate</i>	92.0%	92.0%
<i>Unduplicated %</i>	88.0%	88.0%
<i>Revenue per ADA</i>	\$19,265	\$18,891
<i>Expenses per ADA</i>	\$24,087	\$23,469

ADA is based on current enrollment at Prior Year attendance rate at 209.76- Down 2.76 from budget.

# EL CAMINO MIDDLE SCHOOL – Revenue

## Revenue

	Year-to-Date		
	Actual	Budget	Fav/(Unf)
State Aid-Rev Limit	\$ 400,484	\$ 152,302	\$ 248,182
Federal Revenue	46,129	1,413	44,716
Other State Revenue	47,361	9,932	37,429
Other Local Revenue	1	5,115	(5,114)
<b>Total Revenue</b>	<b>\$ 493,975</b>	<b>\$ 168,761</b>	<b>\$ 325,214</b>

	Annual/Full Year		
	FY24-25 Forecast	FY24-25 Budget	Fav/(Unf)
State Aid-Rev Limit	\$ 2,551,796	\$ 2,584,980	\$ (33,184)
Federal Revenue	372,962	375,448	(2,485)
Other State Revenue	1,016,348	1,023,535	(7,187)
Other Local Revenue	25,574	30,688	(5,114)
<b>Total Revenue</b>	<b>\$ 3,966,680</b>	<b>\$ 4,014,651</b>	<b>\$ (47,971)</b>

- ❑ **State- Aid Revenue: \$2.55MM (Projected decrease of \$33.2k)**- mainly due to ADA decrease of 2.76 compared to approved budget.
- ❑ **Federal Revenue: \$372.96k (Projected decrease of \$2.5k)**- due to lower ADA.
- ❑ **Other State Revenue: \$1.02MM (Projected decrease of \$7.2k)**- due to lower ADA.
- ❑ **Other Local Revenue: \$25.6k (Decrease of \$5.1k)** – based on current run rates.

# EL CAMINO MIDDLE SCHOOL – Expenses

Expenses	Year-to-Date			Annual/Full Year		
	Actual	Budget	Fav/(Unf)	FY24-25 Forecast	FY24-25 Budget	Fav/(Unf)
Certificated Salaries	\$ 136,356	\$ 142,791	\$ 6,435	\$ 1,266,980	\$ 1,258,611	\$ (8,369)
Classified Salaries	61,302	39,190	(22,112)	398,036	308,602	(89,434)
Benefits	45,922	67,308	21,385	534,654	524,644	(10,010)
Books and Supplies	39,861	42,174	2,313	300,645	305,301	4,656
Subagreement Services	1,400	19,193	17,793	436,903	440,303	3,400
Operations	(641)	37,371	38,011	187,332	225,760	38,428
Facilities	154,913	209,898	54,985	1,257,854	1,259,389	1,535
Professional Services	13,189	74,106	60,917	599,827	599,983	156
Depreciation	8,601	10,835	2,234	62,776	65,010	2,234
Interest	-	-	-	-	-	-
<b>Total Expenses</b>	<b>\$ 460,904</b>	<b>\$ 642,865</b>	<b>\$ 181,962</b>	<b>\$ 5,045,008</b>	<b>\$ 4,987,603</b>	<b>\$ (57,405)</b>

Note: Variance explanation(s) on next slide



# EL CAMINO MIDDLE SCHOOL- Expenses

- ❑ **Certificated Salaries: \$1.27MM- (Projected increase of \$8.4k)**-Primarily due to an unfilled position now contracted offset by the increase of 1.50 FTE.
- ❑ **Classified Salaries: \$398K- (Projected increase of \$89.4k)**-Due to adding 2.0 FTE's.
- ❑ **Benefits: \$534.7k- (Projected increase of \$10k)**- Increase based on actual run rates slightly higher than projected.
- ❑ **Non-Personnel Expenses: \$2.85MM- (Projected savings of \$50.4k)**- Savings primarily based on current run rates and slightly less ADA.

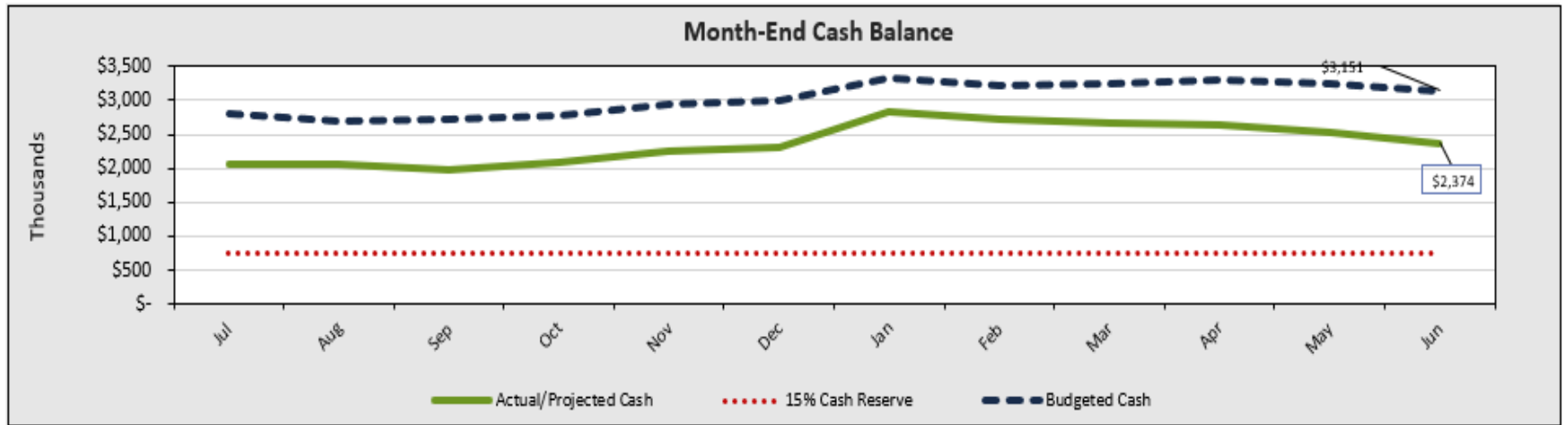
# EL CAMINO MIDDLE SCHOOL – Fund Balance

- Deficit of \$1.08MM forecasted at year-end.
- Net assets projected to end positively at 57.4%.

	Year-to-Date			Annual/Full Year		
	Actual	Budget	Fav/(Unf)	FY24-25 Forecast	FY24-25 Budget	Fav/(Unf)
Total Surplus(Deficit)	\$ 33,071	\$ (474,104)	\$ 507,175	\$ (1,078,328)	\$ (972,952)	\$ (105,376)
Beginning Fund Balance	<u>4,424,150</u>	<u>4,424,150</u>		<u>3,975,776</u>	<u>4,424,150</u>	
Ending Fund Balance	<u>\$ 4,457,221</u>	<u>\$ 3,950,046</u>		<u>\$ 2,897,448</u>	<u>\$ 3,451,198</u>	
As a % of Annual Expenses	88.3%	79.2%		57.4%	69.2%	

# EL CAMINO MIDDLE SCHOOL- Cash Balance

- ❑ Cash with full forbearance projected at year-end as high as \$2,374,452 which is 172 Days Cash on Hand.
- ❑ Current Cash Ended at \$2,061,025 on August 31, which is likely high as the bank activity was grossed up with the Central Office. This will be treated differently in future periods.





# EL PRIMERO HIGH SCHOOL

Monthly Financial Presentation – as of Aug 2024 Close



## EL PRIMERO HIGH SCHOOL – Attendance Data and Metrics

<i>Enrollment &amp; Per Pupil Data</i>		
	<u><i>Forecast</i></u>	<u><i>Budget</i></u>
<i>Average Enrollment</i>	518	525
<i>ADA</i>	466.20	472.50
<i>Attendance Rate</i>	90.0%	90.0%
<i>Unduplicated %</i>	87.4%	87.4%
<i>Revenue per ADA</i>	\$19,166	\$18,917
<i>Expenses per ADA</i>	\$21,551	\$21,315

ADA is based on current enrollment at Prior Year attendance rate at 466.20 ADA- Down 6.30 ADA from budget.

# EL PRIMERO HIGH SCHOOL – Revenue

## Revenue

	Year-to-Date			Annual/Full Year		
	Actual	Budget	Fav/(Unf)	FY24-25 Forecast	FY24-25 Budget	Fav/(Unf)
State Aid-Rev Limit	\$ 642,912	\$ 347,836	\$ 295,076	\$ 6,824,472	\$ 6,916,694	\$ (92,223)
Federal Revenue	61,916	2,712	59,204	583,129	585,796	(2,667)
Other State Revenue	88,697	19,227	69,469	1,311,722	1,327,996	(16,273)
Other Local Revenue	6	17,991	(17,984)	89,959	107,943	(17,984)
<b>Total Revenue</b>	<b>\$ 793,531</b>	<b>\$ 387,766</b>	<b>\$ 405,765</b>	<b>\$ 8,809,281</b>	<b>\$ 8,938,429</b>	<b>\$ (129,148)</b>

- ❑ **State- Aid Revenue: \$6.82MM (Projected decrease of \$92.2k)-** mainly due to ADA decrease of 6.30 compared to approved budget.
- ❑ **Federal Revenue: \$583.1k (Projected decrease of \$2.7k)-** due to lower ADA.
- ❑ **Other State Revenue: \$1.31MM (Projected decrease of \$16.3k)-** Primarily due to lower ADA.
- ❑ **Other Local Revenue: \$89.96k (Decrease of \$18k) –** Due to current fundraising rates.

# EL PRIMERO HIGH SCHOOL – Expenses

	Year-to-Date			Annual/Full Year		
	Actual	Budget	Fav/(Unf)	FY24-25 Forecast	FY24-25 Budget	Fav/(Unf)
<b>Expenses</b>						
Certificated Salaries	\$ 431,287	\$ 378,470	\$ (52,817)	\$ 3,410,974	\$ 3,597,936	\$ 186,962
Classified Salaries	119,143	108,145	(10,998)	900,940	917,808	16,868
Benefits	112,306	199,980	87,674	1,414,494	1,603,836	189,343
Books and Supplies	137,320	61,947	(75,373)	569,744	483,293	(86,452)
Subagreement Services	10,045	37,696	27,651	714,783	414,660	(300,123)
Operations	466	40,475	40,009	233,003	249,639	16,635
Facilities	66,208	239,645	173,437	1,429,496	1,437,871	8,374
Professional Services	25,994	158,916	132,922	1,317,004	1,322,177	5,173
Depreciation	7,198	7,390	193	44,148	44,341	193
Interest	-	-	-	-	-	-
<b>Total Expenses</b>	<b>\$ 909,967</b>	<b>\$ 1,232,665</b>	<b>\$ 322,698</b>	<b>\$ 10,034,587</b>	<b>\$ 10,071,560</b>	<b>\$ 36,973</b>

Note: Variance explanation(s) on next slide

# EL PRIMERO HIGH SCHOOL- Expenses

- ❑ **Certificated Salaries: \$3.41MM- (Projected savings of \$186.6k)**-Primarily due to 4.0 positions not able to be filled- expenses moved to Contracted Services offset by the addition of 1.0 position and some slightly higher salaries.
- ❑ **Classified Salaries: \$900.9K- (Projected savings of \$16.9k)**-Primarily due to salaries slightly below projection.
- ❑ **Benefits: \$1.41MM- (Projected savings of \$189.3k)**- Savings based on actual run rates currently lower than projected.
- ❑ **Non-Personnel Expenses: \$4.31MM- (Projected increase of \$356.2k)**- Increase based on increased contracted services for approximately \$300k due to unfilled positions, also higher run rates on books and supplies, which may level off as the year progresses.



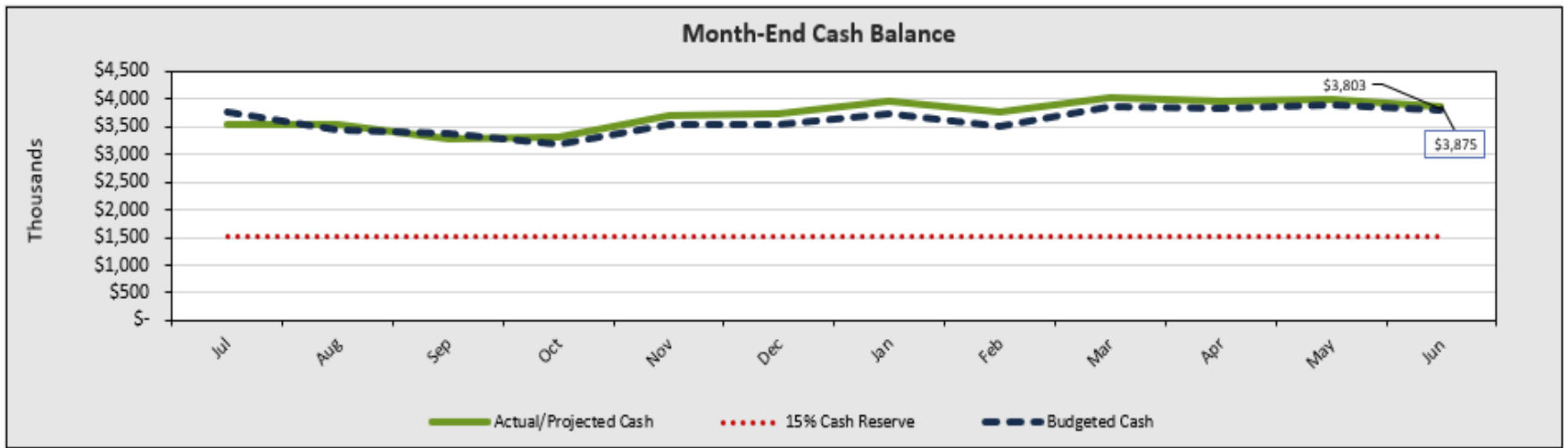
# EL PRIMERO HIGH SCHOOL – Fund Balance

- Deficit of \$1.23MM forecasted at year-end.
- Net assets projected to end positively at 18.1%.

	<i>Year-to-Date</i>			<i>Annual/Full Year</i>		
	Actual	Budget	Fav/(Unf)	FY24-25 Forecast	FY24-25 Budget	Fav/(Unf)
<b>Total Surplus(Deficit)</b>	\$ (116,436)	\$ (844,899)	\$ 728,462	\$ (1,225,306)	\$ (1,133,131)	\$ (92,175)
Beginning Fund Balance	<u>4,365,867</u>	<u>4,365,867</u>		<u>3,039,671</u>	<u>4,365,867</u>	
<b>Ending Fund Balance</b>	<u><b>\$ 4,249,430</b></u>	<u><b>\$ 3,520,968</b></u>		<u><b>\$ 1,814,365</b></u>	<u><b>\$ 3,232,735</b></u>	
<i>As a % of Annual Expenses</i>	42.3%	35.0%		18.1%	32.1%	

# EL PRIMERO HIGH SCHOOL- Cash Balance

- ❑ Cash with full forbearance projected at year-end as high as \$3,874,786 which is 141 Days Cash on Hand.
- ❑ Current Cash Ended at \$3,549,350 on August 31. This number as with the other sites has been grossed up with the CMO. This will be done differently in future reporting cycles.







# D.C.P. CENTRAL OFFICE

Monthly Financial Presentation – as of Aug 2024 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)
<b>Revenue</b>						
Other Local Revenue	34,490 	345,127	(310,637)	2,036,765	2,070,765	(34,000)
<b>Total Revenue</b>	<b>\$ 34,490</b>	<b>\$ 345,127</b>	<b>\$ (310,637)</b>	<b>\$ 2,036,782 </b>	<b>\$ 2,070,765</b>	<b>\$ (34,000)</b>

- ❑ **Other Local Revenue: \$2.04MM (Decrease of \$34.0k)** – Decrease due to ADA decrease at sites.

# D.C.P. CENTRAL OFFICE – Expenses



## Expenses

	Year-to-Date		
	Actual	Budget	Fav/(Unf)
Certificated Salaries	\$ 99,590	\$ 25,459	\$ (74,131)
Classified Salaries	196,273	181,803	(14,469)
Benefits	194,272	91,807	(102,465)
Books and Supplies	4,989	11,466	6,477
Subagreement Services	-	-	-
Operations	696	3,931	3,235
Facilities	5,804	9,425	3,620
Professional Services	113,269	89,174	(24,094)
Depreciation	-	40	40
Interest	-	-	-
<b>Total Expenses</b>	<b>\$ 614,893</b>	<b>\$ 413,106</b>	<b>\$ (201,787)</b>

	Annual/Full Year		
	FY24-25 Forecast	FY24-25 Budget	Fav/(Unf)
Certificated Salaries	\$ 398,716	\$ 158,040	\$ (240,676)
Classified Salaries	775,544	949,145	173,601
Benefits	558,773	503,211	(55,562)
Books and Supplies	58,619	65,096	6,477
Subagreement Services	-	-	-
Operations	24,825	28,060	3,235
Facilities	58,070	56,549	(1,521)
Professional Services	707,246	622,383	(84,862)
Depreciation	200	240	40
Interest	-	-	-
<b>Total Expenses</b>	<b>\$ 2,581,992</b>	<b>\$ 2,382,723</b>	<b>\$ (199,268)</b>

Note: Variance explanation(s) on next slide

# D.C.P. CENTRAL OFFICE – Expenses



- **Certificated Salaries: \$398.7k (Projected increase of \$240.6k)**- Primarily due to a reclass of positions from Classified with slightly higher overall salary.
- **Classified Salaries: \$775.5k (Projected savings of \$173.6k)**- Primarily due to re-class of a positions to Certificated.
- **Benefits: \$558.8k (Projected increase of \$55.6k)**– Benefits actuals running higher than projected.
- **Non-Personnel Expenses: \$848.96k (Projected increase of \$76.6k)**- Increases are based on current run rates with largest increase in Professional Services.

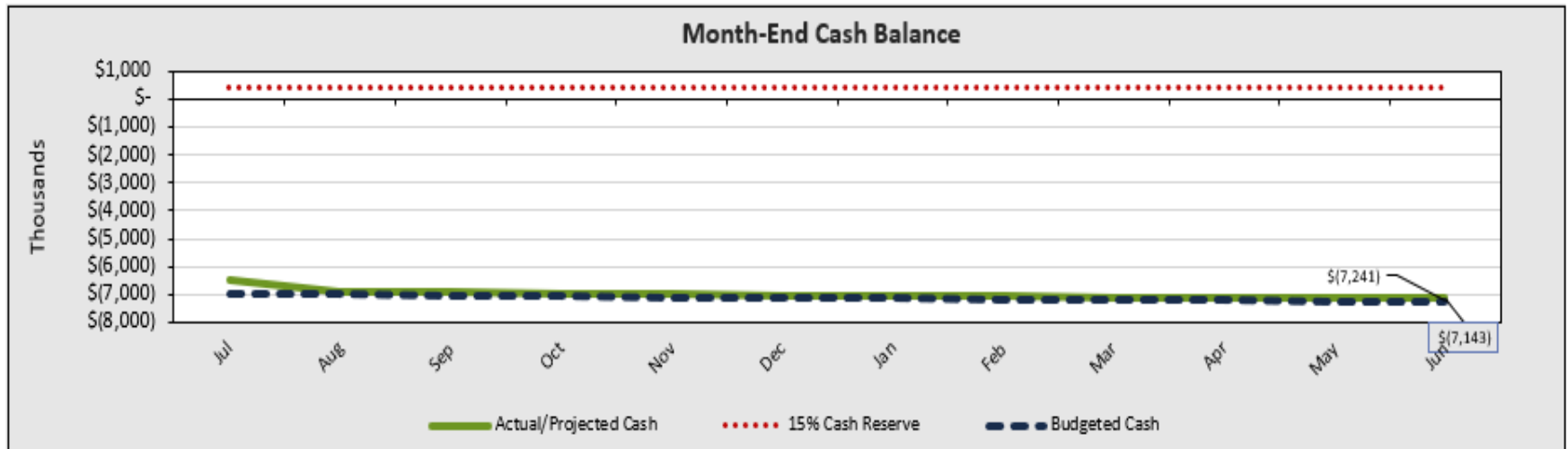
# D.C.P. CENTRAL OFFICE – Fund Balance

- Deficit of \$545.2K forecasted at year-end.
- Net assets projected to end negatively at -228.4%.

	<i>Year-to-Date</i>			<i>Annual/Full Year</i>		
	<b>Actual</b>	<b>Budget</b>	<b>Fav/(Unf)</b>	<b>FY24-25 Forecast</b>	<b>FY24-25 Budget</b>	<b>Fav/(Unf)</b>
<b>Total Surplus(Deficit)</b>	\$ (580,403)	\$ (67,979)	\$ (512,424)	\$ (545,210)	\$ (311,958)	\$ (233,268)
<b>Beginning Fund Balance</b>	<u>(5,352,084)</u>	<u>(5,352,084)</u>		<u>(5,352,084)</u>	<u>(5,352,084)</u>	
<b>Ending Fund Balance</b>	<u><b>\$ (5,932,487)</b></u>	<u><b>\$ (5,420,063)</b></u>		<u><b>\$ (5,897,294)</b></u>	<u><b>\$ (5,664,042)</b></u>	
<i>As a % of Annual Expenses</i>	-229.8%	-227.5%		-228.4%	-237.7%	

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

- ❑ Current Cash Ended at  $-\$6,914,760$  on August 31. This is slightly higher than it should be because, as mentioned in prior slides, the cash was grossed up to the Central Office from the sites. This will be corrected in future periods.
- ❑ Cash projected at Year end of  $-\$7,143,103$ .





# Questions & Discussion

Appendix follows, including:

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

# Alum Rock Middle School

## Monthly Cash Flow/Forecast FY24-25

Revised 9/18/24

Actuals Through: 8/31/2024

ADA = 187.46



		Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Year-End Accruals	Annual Forecast	Original Budget Total	Favorable / (Unfav.)
<b>ADA = 201.11</b>																	
<b>Revenues</b>																	
<b>State Aid - Revenue Limit</b>																	
8011	LCFF State Aid	172,149	172,149	87,454	157,418	157,418	157,418	157,418	157,418	32,635	32,635	32,635	32,635	32,635	1,382,019	1,482,687	(100,668)
8012	Education Protection Account	-	-	73,622	-	-	73,622	-	-	73,622	-	-	-	73,622	294,488	315,932	(21,443)
8019	State Aid - Prior Year	-	145,971	(145,971)	-	-	-	-	-	-	-	-	-	-	-	-	-
8096	In Lieu of Property Taxes	-	-	135,846	90,564	90,564	90,564	90,564	90,564	101,936	50,968	50,968	50,968	50,968	894,475	959,606	(65,132)
		<b>172,149</b>	<b>318,120</b>	<b>150,952</b>	<b>247,982</b>	<b>247,982</b>	<b>321,604</b>	<b>247,982</b>	<b>247,982</b>	<b>208,194</b>	<b>83,604</b>	<b>83,604</b>	<b>83,604</b>	<b>157,226</b>	<b>2,570,982</b>	<b>2,758,225</b>	<b>(187,243)</b>
<b>Federal Revenue</b>																	
8181	Special Education - Entitlement	-	-	1,542	2,776	2,776	2,776	2,776	2,776	1,790	1,790	1,790	1,790	1,790	24,370	26,144	(1,775)
8182	Special Education - Discretionary	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8220	Federal Child Nutrition	-	-	-	4,986	9,474	9,474	9,474	9,474	9,474	9,474	9,474	9,474	18,948	99,729	106,990	(7,262)
8290	Title I, Part A - Basic Low Income	-	46,430	25,955	(46,430)	-	77,864	-	-	-	-	-	-	-	103,818	103,818	-
8291	Title II, Part A - Teacher Quality	634	-	2,776	-	-	8,328	-	-	-	-	-	-	-	11,739	11,105	634
8293	Title III - Limited English	5,402	-	(5,402)	-	-	-	-	-	-	-	-	11,423	-	11,423	11,423	-
8294	Title V, Part B - PCSG	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8295	Charter Facility Incentive Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8296	Other Federal Revenue	85	-	-	-	-	-	-	-	-	-	-	-	-	85	-	85
8299	Prior Year Federal Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		<b>6,121</b>	<b>46,430</b>	<b>24,871</b>	<b>(38,668)</b>	<b>12,250</b>	<b>98,442</b>	<b>12,250</b>	<b>12,250</b>	<b>11,264</b>	<b>11,264</b>	<b>11,264</b>	<b>22,687</b>	<b>20,738</b>	<b>251,163</b>	<b>259,480</b>	<b>(8,317)</b>
<b>Other State Revenue</b>																	
8311	State Special Education	-	-	10,262	18,472	18,472	18,472	18,472	18,472	11,910	11,910	11,910	11,910	11,910	162,174	173,982	(11,809)
8520	Child Nutrition	-	-	-	472	897	897	897	897	897	897	897	897	1,794	9,440	10,127	(687)
8545	School Facilities (SB740)	-	-	-	-	-	-	129,104	-	-	-	-	64,552	64,552	258,207	277,009	(18,802)
8550	Mandated Cost	-	-	-	-	-	4,709	-	-	-	-	-	-	-	4,709	4,709	-
8560	State Lottery	-	-	-	-	-	-	14,769	-	-	-	-	-	17,140	46,678	50,076	(3,399)
8598	Prior Year Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8599	Other State Revenue	1,736	1,736	469	108,721	844	844	108,721	844	844	108,721	844	844	105,717	440,881	441,563	(683)
		<b>1,736</b>	<b>1,736</b>	<b>10,731</b>	<b>127,665</b>	<b>20,213</b>	<b>24,922</b>	<b>271,962</b>	<b>20,213</b>	<b>13,650</b>	<b>136,296</b>	<b>78,202</b>	<b>13,650</b>	<b>201,112</b>	<b>922,088</b>	<b>957,467</b>	<b>(35,379)</b>
<b>Other Local Revenue</b>																	
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	5,833	7,000	(1,167)
8990	Contributions, Restricted	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		-	-	<b>583</b>	<b>583</b>	<b>583</b>	<b>583</b>	<b>583</b>	<b>583</b>	<b>583</b>	<b>583</b>	<b>583</b>	<b>583</b>	<b>583</b>	<b>5,833</b>	<b>7,000</b>	<b>(1,167)</b>
<b>Total Revenue</b>		<b>180,006</b>	<b>366,286</b>	<b>187,137</b>	<b>337,562</b>	<b>281,028</b>	<b>445,551</b>	<b>532,777</b>	<b>281,028</b>	<b>233,691</b>	<b>231,747</b>	<b>173,653</b>	<b>120,524</b>	<b>379,076</b>	<b>3,750,067</b>	<b>3,982,173</b>	<b>(232,106)</b>
<b>Expenses</b>																	
<b>Certificated Salaries</b>																	
1100	Teachers' Salaries	55,864	91,644	108,437	108,437	108,437	108,437	108,437	108,437	108,437	108,437	108,437	108,437	-	1,231,879	1,198,021	(33,858)
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	-	20,091	22,100	2,009
1200	Pupil Support Salaries	-	-	6,955	6,955	6,955	6,955	6,955	6,955	6,955	6,955	6,955	6,955	-	69,545	76,500	6,955
1300	Administrators' Salaries	24,882	24,512	16,930	16,930	16,930	16,930	16,930	16,930	16,930	16,930	16,930	16,930	-	218,694	199,765	(18,928)
1900	Other Certificated Salaries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		<b>80,746</b>	<b>116,156</b>	<b>134,331</b>	<b>134,331</b>	<b>134,331</b>	<b>134,331</b>	<b>134,331</b>	<b>134,331</b>	<b>134,331</b>	<b>134,331</b>	<b>134,331</b>	<b>134,331</b>	<b>-</b>	<b>1,540,209</b>	<b>1,496,386</b>	<b>(43,822)</b>
<b>Classified Salaries</b>																	
2100	Instructional Salaries	5,505	17,857	18,791	18,791	18,791	18,791	18,791	18,791	18,791	18,791	18,791	18,791	-	211,276	165,665	(45,611)
2200	Support Salaries	3,722	13,555	5,340	5,340	5,340	5,340	5,340	5,340	5,340	5,340	5,340	5,340	-	70,673	58,736	(11,937)
2300	Classified Administrators' Salaries	6,189	6,189	9,003	9,003	9,003	9,003	9,003	9,003	9,003	9,003	9,003	9,003	-	102,411	105,226	2,815
2400	Clerical and Office Staff Salaries	7,554	9,016	7,559	7,559	7,559	7,559	7,559	7,559	7,559	7,559	7,559	7,559	-	92,164	83,153	(9,011)
2900	Other Classified Salaries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		<b>22,970</b>	<b>46,617</b>	<b>40,694</b>	<b>40,694</b>	<b>40,694</b>	<b>40,694</b>	<b>40,694</b>	<b>40,694</b>	<b>40,694</b>	<b>40,694</b>	<b>40,694</b>	<b>40,694</b>	<b>-</b>	<b>476,524</b>	<b>412,779</b>	<b>(63,745)</b>
<b>Benefits</b>																	
3101	STRS	7,153	22,186	24,927	24,927	24,927	24,927	24,927	24,927	24,927	24,927	24,927	24,927	-	278,610	285,810	7,199
3202	PERS	6,163	12,385	10,483	10,483	10,483	10,483	10,483	10,483	10,483	10,483	10,483	10,483	-	123,380	111,657	(11,723)
3301	OASDI	1,408	2,850	2,403	2,403	2,403	2,403	2,403	2,403	2,403	2,403	2,403	2,403	-	28,286	25,592	(2,694)
3311	Medicare	1,003	2,319	2,454	2,454	2,454	2,454	2,454	2,454	2,454	2,454	2,454	2,454	-	27,864	27,683	(181)
3401	Health and Welfare	(557)	(863)	19,117	19,117	19,117	19,117	19,117	19,117	19,117	19,117	19,117	19,117	-	189,747	223,200	33,453
3501	State Unemployment	-	357	963	963	963	963	4,814	3,851	1,926	963	963	963	-	17,687	18,766	1,079
3601	Workers' Compensation	-	2,048	2,370	2,370	2,370	2,370	2,370	2,370	2,370	2,370	2,370	2,370	-	25,743	26,728	986
3901	Other Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		<b>15,171</b>	<b>41,282</b>	<b>62,716</b>	<b>62,716</b>	<b>62,716</b>	<b>62,716</b>	<b>66,567</b>	<b>65,605</b>	<b>63,679</b>	<b>62,716</b>	<b>62,716</b>	<b>62,716</b>	<b>-</b>	<b>691,317</b>	<b>719,436</b>	<b>28,118</b>

# Alum Rock Middle School

## Monthly Cash Flow/Forecast FY24-25

Revised 9/18/24

Actuals Through: 8/31/2024

ADA = 187.46



	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Year-End Accruals	Annual Forecast	Original Budget Total	Favorable / (Unfav.)
<b>Books and Supplies</b>																
4100 Textbooks and Core Curricula	-	-	5,750	5,750	5,750	-	-	-	-	-	-	-	-	17,250	23,000	5,750
4200 Books and Other Materials	-	-	1,000	1,000	1,000	-	-	-	-	-	-	-	-	3,000	5,000	2,000
4302 School Supplies	-	53,361	1,508	1,508	1,508	1,508	1,508	1,508	1,508	1,508	1,508	1,508	-	68,444	19,400	(49,044)
4305 Software	32,301	6,793	3,137	3,137	3,137	3,137	3,137	3,137	3,137	3,137	3,137	3,137	-	70,464	37,644	(32,820)
4310 Office Expense	-	965	670	670	670	670	670	670	670	670	670	670	-	7,667	8,042	375
4311 Business Meals	-	-	17	17	17	17	17	17	17	17	17	17	-	167	200	33
4312 School Fundraising	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4400 Noncapitalized Equipment	-	-	2,218	2,218	2,218	2,218	-	-	-	-	-	-	-	8,872	11,090	2,218
4700 Food Services	2,645	-	9,924	9,924	9,924	9,924	9,924	9,924	9,924	9,924	9,924	9,924	9,924	111,813	117,117	5,304
	34,946	61,120	24,225	24,225	24,225	17,475	15,257	15,257	15,257	15,257	15,257	15,257	9,924	287,677	221,493	(66,184)
<b>Subagreement Services</b>																
5101 Nursing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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	-
5103 Substitute Teacher	-	3,710	-	-	-	-	-	-	-	-	-	-	-	3,710	-	(3,710)
5104 Transportation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5105 Security	-	934	-	-	-	-	-	-	-	-	-	-	-	934	-	(934)
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	-
	-	4,644	38,407	38,407	38,407	38,407	38,407	38,407	38,407	38,407	38,407	38,407	17,596	406,308	401,664	(4,644)
<b>Operations and Housekeeping</b>																
5201 Auto and Travel	-	413	227	227	227	227	227	227	227	227	227	227	-	2,686	2,500	(186)
5300 Dues & Memberships	-	-	167	167	167	167	167	167	167	167	167	167	-	1,670	2,004	334
5400 Insurance	12,370	4,205	3,242	3,242	3,242	3,242	3,242	3,242	3,242	3,242	3,242	3,242	-	48,996	38,905	(10,091)
5501 Utilities	-	-	2,622	2,622	2,622	2,622	2,622	2,622	2,622	2,622	2,622	2,622	-	26,217	31,460	5,243
5502 Janitorial Services	-	-	5,903	5,903	5,903	5,903	5,903	5,903	5,903	5,903	5,903	5,903	-	59,029	70,835	11,806
5516 Miscellaneous Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5531 ASB Fundraising Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5900 Communications	(1,972)	(1,734)	495	495	495	495	495	495	495	495	495	495	4,695	5,936	5,936	0
5901 Postage and Shipping	500	-	50	50	50	50	50	50	50	50	50	50	-	1,000	500	(500)
	10,898	2,884	12,706	12,706	12,706	12,706	12,706	12,706	12,706	12,706	12,706	12,706	4,695	145,533	152,140	6,607
<b>Facilities, Repairs and Other Leases</b>																
5601 Rent	87,137	87,137	91,471	91,471	91,471	91,471	91,471	91,471	91,471	91,471	91,471	91,471	8,669	1,097,652	1,097,652	-
5602 Additional Rent	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5603 Equipment Leases	528	1,764	1,127	1,127	1,127	1,127	1,127	1,127	1,127	1,127	1,127	1,127	-	13,562	13,524	(38)
5604 Other Leases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5605 Real/Personal Property Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5610 Repairs and Maintenance	-	3,990	3,369	3,369	3,369	3,369	3,369	3,369	3,369	3,369	3,369	3,369	-	37,788	40,426	2,748
	87,665	92,890	95,967	95,967	95,967	95,967	95,967	95,967	95,967	95,967	95,967	95,967	8,669	1,148,892	1,151,602	2,710
<b>Professional/Consulting Services</b>																
5801 IT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5802 Audit & Taxes	-	-	-	4,731	4,731	4,731	-	-	-	-	-	-	-	14,193	14,193	-
5803 Legal	2,731	2,766	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	-	30,497	30,000	(497)
5804 Professional Development	-	-	810	810	810	810	810	810	810	810	810	810	-	8,100	8,100	-
5805 General Consulting	2,595	505	2,027	2,027	2,027	2,027	2,027	2,027	2,027	2,027	2,027	2,027	-	23,371	20,271	(3,100)
5806 Special Activities/Field Trips	-	-	-	-	-	2,700	2,700	2,700	-	-	-	-	-	8,100	8,700	600
5807 Bank Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5808 Printing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5809 Other taxes and fees	77	1,438	490	490	490	490	490	490	490	490	490	490	-	6,414	5,200	(1,214)
5810 Payroll Service Fee	-	-	411	411	411	411	411	411	411	411	411	411	-	4,114	4,937	823
5811 Management Fee	-	-	31,251	31,251	31,251	31,251	31,251	31,251	31,251	31,251	31,251	31,251	62,501	375,007	398,217	23,211
5812 District Oversight Fee	-	-	2,264	3,720	3,720	4,824	3,720	3,720	3,123	1,254	1,254	1,254	9,712	38,565	41,373	2,809
5813 County Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5814 SPED Encroachment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5815 Public Relations/Recruitment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	5,402	4,709	39,753	45,940	45,940	49,744	43,909	43,909	40,612	38,743	38,743	38,743	72,214	508,361	530,992	22,631
<b>Depreciation</b>																
6900 Depreciation Expense	6,315	6,315	6,833	6,833	6,833	6,833	6,833	6,833	6,833	6,833	6,833	6,833	-	80,963	82,000	1,037
	6,315	6,315	6,833	6,833	6,833	6,833	6,833	6,833	6,833	6,833	6,833	6,833	-	80,963	82,000	1,037
<b>Interest</b>																
7438 Interest Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenses</b>	<b>264,112</b>	<b>376,618</b>	<b>455,631</b>	<b>461,817</b>	<b>461,817</b>	<b>458,872</b>	<b>454,670</b>	<b>453,707</b>	<b>448,484</b>	<b>445,653</b>	<b>445,653</b>	<b>445,653</b>	<b>113,098</b>	<b>5,285,785</b>	<b>5,168,492</b>	<b>(117,294)</b>
<b>Monthly Surplus (Deficit)</b>	<b>(84,106)</b>	<b>(10,332)</b>	<b>(268,494)</b>	<b>(124,255)</b>	<b>(180,789)</b>	<b>(13,320)</b>	<b>78,108</b>	<b>(172,679)</b>	<b>(214,793)</b>	<b>(213,906)</b>	<b>(272,000)</b>	<b>(325,128)</b>	<b>265,978</b>	<b>(1,535,718)</b>	<b>(1,186,319)</b>	<b>(349,399)</b>

**Alum Rock Middle School**

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

Revised 9/18/24

Actuals Through: **8/31/2024**

ADA = 187.46



	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)	(268,494)	(124,255)	(180,789)	(13,320)	78,108	(172,679)	(214,793)	(213,906)	(272,000)	(325,128)	265,978	(1,535,718)		
Cash flows from operating activities																
Depreciation/Amortization	6,315	6,315	6,833	6,833	6,833	6,833	6,833	6,833	6,833	6,833	6,833	6,833	-	80,963		14,160
Public Funding Receivables	-	-	17,063	-	619,000	-	439,937	-	-	-	-	-	(379,076)	696,923		637,211
Grants and Contributions Rec.	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Due To/From Related Parties	47,585	(33,611)	-	-	-	-	-	-	-	-	-	-	-	13,974		
Prepaid Expenses	15,368	-	-	-	-	-	-	-	-	-	-	-	-	15,368		
Other Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Accounts Payable	28,328	38,634	-	-	-	-	-	-	-	-	-	-	113,098	180,060		
Accrued Expenses	(24,836)	(12,351)	-	-	-	-	-	-	-	-	-	-	-	(37,187)		
Other Liabilities	-	-	14,761	188,646	72,723	72,723	72,723	72,723	72,723	72,723	72,723	72,723	-	785,189		
Deferred Revenue	11,346	11,346	-	-	-	-	-	-	-	-	-	-	22,692	45,384		
Cash flows from investing activities																
Purchases of Prop. And Equip.	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Notes Receivable	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Cash flows from financing activities																
Proceeds from Factoring	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Payments on Factoring	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Proceeds(Payments) on Debt	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
<b>Total Change in Cash</b>	<b>(0)</b>	<b>0</b>	<b>(229,837)</b>	<b>71,224</b>	<b>517,767</b>	<b>66,236</b>	<b>597,600</b>	<b>(93,123)</b>	<b>(135,237)</b>	<b>(134,350)</b>	<b>(192,444)</b>	<b>(245,572)</b>				
Cash, Beginning of Month	2,679,359	2,679,359	2,679,359	2,449,522	2,520,746	3,038,513	3,104,748	3,702,349	3,609,226	3,473,989	3,339,639	3,147,196				
<b>Cash, End of Month</b>	<b>2,679,359</b>	<b>2,679,359</b>	<b>2,449,522</b>	<b>2,520,746</b>	<b>3,038,513</b>	<b>3,104,748</b>	<b>3,702,349</b>	<b>3,609,226</b>	<b>3,473,989</b>	<b>3,339,639</b>	<b>3,147,196</b>	<b>2,901,623</b>				

# El Camino Middle School

## Monthly Cash Flow/Forecast FY24-25

Revised 9/18/24

Actuals Through: 8/31/2024

ADA = 209.76



	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Year-End Accruals	Annual Forecast	Original Budget Total	Favorable / (Unfav.)
<b>ADA = 212.52</b>																
<b>Revenues</b>																
<b>State Aid - Revenue Limit</b>																
8011 LCFF State Aid	66,028	66,028	18,507	33,313	33,313	33,313	33,313	33,313	8,024	8,024	8,024	8,024	8,024	357,250	361,732	(4,482)
8012 Education Protection Account	10,659	-	10,488	-	-	10,488	-	-	10,488	-	-	-	-	42,123	42,504	(381)
8019 State Aid - Prior Year	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8096 In Lieu of Property Taxes	123,963	133,806	267,612	178,408	178,408	178,408	178,408	178,408	245,000	122,500	122,500	122,500	122,500	2,152,423	2,180,744	(28,321)
	<b>200,650</b>	<b>199,834</b>	<b>296,607</b>	<b>211,721</b>	<b>211,721</b>	<b>222,209</b>	<b>211,721</b>	<b>211,721</b>	<b>263,513</b>	<b>130,525</b>	<b>130,525</b>	<b>130,525</b>	<b>130,525</b>	<b>2,551,796</b>	<b>2,584,980</b>	<b>(33,184)</b>
<b>Federal Revenue</b>																
8181 Special Education - Entitlement	-	-	1,413	2,543	2,543	2,543	2,543	2,543	2,628	2,628	2,628	2,628	2,628	27,269	27,628	(359)
8182 Special Education - Discretionary	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8220 Federal Child Nutrition	-	-	-	6,941	13,188	13,188	13,188	13,188	13,188	13,188	13,188	13,188	13,188	26,376	140,648	(1,827)
8290 Title I, Part A - Basic Low Income	-	41,144	40,770	(41,444)	-	122,309	-	-	-	-	-	-	-	162,779	163,079	(300)
8291 Title II, Part A - Teacher Quality	-	-	2,891	-	-	8,674	-	-	-	-	-	-	-	11,565	11,565	-
8293 Title III - Limited English	4,911	-	(4,911)	-	-	-	-	-	-	-	-	-	18,578	18,578	-	
8294 Title V, Part B - PCSG	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8295 Charter Facility Incentive Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8296 Other Federal Revenue	74	-	-	3,488	-	-	3,488	-	-	3,488	-	-	3,414	13,950	13,950	-
8299 Prior Year Federal Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	<b>4,985</b>	<b>41,144</b>	<b>40,163</b>	<b>(28,473)</b>	<b>15,731</b>	<b>146,714</b>	<b>19,218</b>	<b>15,731</b>	<b>15,817</b>	<b>19,304</b>	<b>15,817</b>	<b>34,395</b>	<b>32,418</b>	<b>372,962</b>	<b>375,448</b>	<b>(2,485)</b>
<b>Other State Revenue</b>																
8311 State Special Education	-	15,952	9,401	16,921	16,921	16,921	16,921	16,921	14,301	14,301	14,301	14,301	14,301	181,465	183,853	(2,388)
8520 Child Nutrition	-	-	-	657	1,248	1,248	1,248	1,248	1,248	1,248	1,248	1,248	2,497	13,140	13,313	(173)
8545 School Facilities (SB740)	-	-	-	-	-	-	144,462	-	-	-	72,231	-	72,231	288,923	292,725	(3,802)
8550 Mandated Cost	-	-	-	-	-	9,269	-	-	-	-	-	-	-	9,269	9,269	-
8560 State Lottery	-	-	-	-	-	-	13,529	-	-	13,529	-	-	25,173	52,230	52,917	(687)
8598 Prior Year Revenue	-	27,977	(27,977)	-	-	-	-	-	-	-	-	-	-	-	-	-
8599 Other State Revenue	1,716	1,716	524	116,152	944	944	116,152	944	944	116,152	944	944	113,244	471,320	471,458	(138)
	<b>1,716</b>	<b>45,645</b>	<b>(18,052)</b>	<b>133,730</b>	<b>19,113</b>	<b>28,383</b>	<b>292,312</b>	<b>19,113</b>	<b>16,493</b>	<b>145,230</b>	<b>88,724</b>	<b>16,493</b>	<b>227,446</b>	<b>1,016,348</b>	<b>1,023,535</b>	<b>(7,187)</b>
<b>Other Local Revenue</b>																
8634 Food Service Sales	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8650 Lease and Rental Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8660 Interest Revenue	1	1	-	-	-	-	-	-	-	-	-	-	-	1	-	1
8689 Other Fees and Contracts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8698 ASB Fundraising	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8699 School Fundraising	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8980 Contributions, Unrestricted	-	-	417	417	417	417	417	417	417	417	417	417	417	4,167	5,000	(833)
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	21,407	25,688	(4,281)
	<b>1</b>	<b>1</b>	<b>2,557</b>	<b>2,557</b>	<b>2,557</b>	<b>2,557</b>	<b>2,557</b>	<b>2,557</b>	<b>2,557</b>	<b>2,557</b>	<b>2,557</b>	<b>2,557</b>	<b>2,557</b>	<b>25,574</b>	<b>30,688</b>	<b>(5,114)</b>
<b>Total Revenue</b>	<b>207,352</b>	<b>286,624</b>	<b>321,275</b>	<b>319,536</b>	<b>249,123</b>	<b>399,863</b>	<b>525,809</b>	<b>249,123</b>	<b>298,380</b>	<b>297,616</b>	<b>237,623</b>	<b>183,970</b>	<b>390,388</b>	<b>3,966,680</b>	<b>4,014,651</b>	<b>(47,971)</b>

# El Camino Middle School

## Monthly Cash Flow/Forecast FY24-25

Revised 9/18/24

Actuals Through: 8/31/2024

ADA = 209.76



	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Year-End Accruals	Annual Forecast	Original Budget Total	Favorable / (Unfav.)
<b>Expenses</b>																
<b>Certificated Salaries</b>																
1100 Teachers' Salaries	15,474	64,112	67,840	67,840	67,840	67,840	67,840	67,840	67,840	67,840	67,840	67,840	-	757,988	839,285	81,297
1170 Teachers' Substitute Hours	-	7,511	6,227	6,227	6,227	6,227	6,227	6,227	6,227	6,227	6,227	6,227	-	69,778	-	(69,778)
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	-
1200 Pupil Support Salaries	199	4,227	11,182	11,182	11,182	11,182	11,182	11,182	11,182	11,182	11,182	11,182	-	116,244	91,500	(24,744)
1300 Administrators' Salaries	19,482	25,350	25,794	25,794	25,794	25,794	25,794	25,794	25,794	25,794	25,794	23,894	-	300,870	305,726	4,856
1900 Other Certificated Salaries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	35,155	101,201	113,052	113,052	113,052	113,052	113,052	113,052	113,052	113,052	113,052	111,152	2,009	1,266,980	1,258,611	(8,369)
<b>Classified Salaries</b>																
2100 Instructional Salaries	4,175	20,387	18,556	18,556	18,556	18,556	18,556	18,556	18,556	18,556	18,556	18,556	-	210,125	130,066	(80,060)
2200 Support Salaries	1,955	10,552	3,005	3,005	3,005	3,005	3,005	3,005	3,005	3,005	3,005	3,005	-	42,561	34,719	(7,842)
2300 Classified Administrators' Salaries	2,001	2,001	3,902	3,902	3,902	3,902	3,902	3,902	3,902	3,902	3,902	3,902	-	43,027	45,308	2,280
2400 Clerical and Office Staff Salaries	9,961	10,270	8,209	8,209	8,209	8,209	8,209	8,209	8,209	8,209	8,209	8,209	-	102,322	98,510	(3,813)
2900 Other Classified Salaries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	18,092	43,210	33,673	33,673	33,673	33,673	33,673	33,673	33,673	33,673	33,673	33,673	-	398,036	308,602	(89,434)
<b>Benefits</b>																
3101 STRS	5,482	20,811	21,690	21,690	21,690	21,690	21,690	21,690	21,690	21,690	21,690	21,326	-	242,830	240,395	(2,435)
3202 PERS	3,276	7,530	8,757	8,757	8,757	8,757	8,757	8,757	8,757	8,757	8,757	8,757	-	98,374	83,477	(14,897)
3301 OASDI	1,137	2,427	2,007	2,007	2,007	2,007	2,007	2,007	2,007	2,007	2,007	2,007	-	23,635	19,133	(4,501)
3311 Medicare	669	2,075	2,115	2,115	2,115	2,115	2,115	2,115	2,115	2,115	2,115	2,088	-	23,868	22,725	(1,143)
3401 Health and Welfare	(154)	(300)	10,850	10,850	10,850	10,850	10,850	10,850	10,850	10,850	10,850	10,850	-	108,046	121,800	13,754
3501 State Unemployment	9	1,358	808	808	808	808	4,038	3,231	1,615	808	808	808	-	15,905	15,173	(731)
3601 Workers' Compensation	-	1,603	2,042	2,042	2,042	2,042	2,042	2,042	2,042	2,042	2,042	2,016	-	21,998	21,941	(57)
3901 Other Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	10,419	35,503	48,269	48,269	48,269	48,269	51,500	50,692	49,077	48,269	48,269	47,851	-	534,654	524,644	(10,010)
<b>Books and Supplies</b>																
4100 Textbooks and Core Curricula	-	-	7,550	7,550	7,550	-	-	-	-	-	-	-	-	22,650	30,900	8,250
4200 Books and Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4302 School Supplies	-	2,720	4,461	4,461	4,461	4,461	4,461	4,461	4,461	4,461	4,461	4,461	-	47,330	53,533	6,203
4305 Software	27,651	8,243	4,608	4,608	4,608	4,608	4,608	4,608	4,608	4,608	4,608	4,608	-	81,971	55,292	(26,679)
4310 Office Expense	-	189	20	20	20	20	20	20	20	20	20	20	-	389	240	(149)
4311 Business Meals	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4312 School Fundraising	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4400 Noncapitalized Equipment	-	-	2,275	2,275	2,275	2,275	-	-	-	-	-	-	-	9,100	11,375	2,275
4700 Food Services	1,059	-	13,815	13,815	13,815	13,815	13,815	13,815	13,815	13,815	13,815	13,815	-	139,205	153,961	14,756
	28,710	11,152	32,728	32,728	32,728	25,178	22,903	22,903	22,903	22,903	22,903	22,903	-	300,645	305,301	4,656

# El Camino Middle School

## Monthly Cash Flow/Forecast FY24-25

Revised 9/18/24

Actuals Through: 8/31/2024

ADA = 209.76



	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Year-End Accruals	Annual Forecast	Original Budget Total	Favorable / (Unfav.)
<b>Subagreement Services</b>																
5101 Nursing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5102 Special Education	-	-	26,465	26,465	26,465	26,465	26,465	26,465	26,465	26,465	26,465	26,465	(53,535)	211,120	211,120	-
5103 Substitute Teacher	-	1,400	-	-	-	-	-	-	-	-	-	-	-	1,400	-	(1,400)
5104 Transportation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5105 Security	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5106 Other Educational Consultants	-	-	22,438	22,438	22,438	22,438	22,438	22,438	22,438	22,438	22,438	22,438	-	224,383	229,183	4,800
	-	1,400	48,904	48,904	48,904	48,904	48,904	48,904	48,904	48,904	48,904	48,904	(53,535)	436,903	440,303	3,400
<b>Operations and Housekeeping</b>																
5201 Auto and Travel	-	-	227	227	227	227	227	227	227	227	227	227	-	2,273	2,500	227
5300 Dues & Memberships	-	-	169	169	169	169	169	169	169	169	169	169	-	1,693	2,031	339
5400 Insurance	6,731	4,587	5,118	5,118	5,118	5,118	5,118	5,118	5,118	5,118	5,118	5,118	-	62,498	61,416	(1,082)
5501 Utilities	-	-	3,613	3,613	3,613	3,613	3,613	3,613	3,613	3,613	3,613	3,613	-	36,132	43,858	7,726
5502 Janitorial Services	-	-	8,345	8,345	8,345	8,345	8,345	8,345	8,345	8,345	8,345	8,345	-	83,445	100,134	16,689
5516 Miscellaneous Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5531 ASB Fundraising Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5900 Communications	9	(12,024)	1,285	1,285	1,285	1,285	1,285	1,285	1,285	1,285	1,285	1,285	-	836	15,421	14,585
5901 Postage and Shipping	-	56	40	40	40	40	40	40	40	40	40	40	-	456	400	(56)
	6,740	(7,381)	18,797	18,797	18,797	18,797	18,797	18,797	18,797	18,797	18,797	18,797	-	187,332	225,760	38,428
<b>Facilities, Repairs and Other Leases</b>																
5601 Rent	71,578	71,578	98,303	98,303	98,303	98,303	98,303	98,303	98,303	98,303	98,303	98,303	53,450	1,179,634	1,179,634	-
5602 Additional Rent	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5603 Equipment Leases	323	1,366	2,052	2,052	2,052	2,052	2,052	2,052	2,052	2,052	2,052	2,052	-	22,209	24,624	2,415
5604 Other Leases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5605 Real/Personal Property Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5610 Repairs and Maintenance	2,260	7,808	4,594	4,594	4,594	4,594	4,594	4,594	4,594	4,594	4,594	4,594	-	56,011	55,131	(880)
	74,161	80,752	104,949	104,949	104,949	104,949	104,949	104,949	104,949	104,949	104,949	104,949	53,450	1,257,854	1,259,389	1,535
<b>Professional/Consulting Services</b>																
5801 IT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5802 Audit & Taxes	-	-	-	4,731	4,731	4,731	-	-	-	-	-	-	-	14,193	14,193	-
5803 Legal	-	2,766	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	-	27,766	30,000	2,234
5804 Professional Development	-	-	290	290	290	290	290	290	290	290	290	290	-	2,900	2,900	-
5805 General Consulting	2,595	516	11,444	11,444	11,444	11,444	11,444	11,444	11,444	11,444	11,444	11,444	-	117,554	114,443	(3,111)
5806 Special Activities/Field Trips	-	-	-	-	-	2,333	2,333	2,333	-	-	-	-	-	7,000	7,100	100
5807 Bank Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5808 Printing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5809 Other taxes and fees	3,114	1,754	-	-	-	-	-	-	-	-	-	-	-	4,868	-	(4,868)
5810 Payroll Service Fee	-	-	336	336	336	336	336	336	336	336	336	336	-	3,360	4,032	672
5811 Management Fee	-	-	33,056	33,056	33,056	33,056	33,056	33,056	33,056	33,056	33,056	33,056	66,111	396,668	401,465	4,797
5812 District Oversight Fee	(50)	2,182	2,966	2,117	2,117	2,222	2,117	2,117	2,635	1,305	1,305	1,305	3,178	25,518	25,850	332
5813 County Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5814 SPED Encroachment	-	312	-	-	-	-	-	-	-	-	-	-	(312)	-	-	-
5815 Public Relations/Recruitment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	5,658	7,530	50,592	54,474	54,474	56,912	52,077	52,077	50,261	48,931	48,931	48,931	68,978	599,827	599,983	156
<b>Depreciation</b>																
6900 Depreciation Expense	4,300	4,300	5,418	5,418	5,418	5,418	5,418	5,418	5,418	5,418	5,418	5,418	-	62,776	65,010	2,234
	4,300	4,300	5,418	5,418	5,418	5,418	5,418	5,418	5,418	5,418	5,418	5,418	-	62,776	65,010	2,234
<b>Interest</b>																
7438 Interest Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenses</b>	<b>183,236</b>	<b>277,668</b>	<b>456,382</b>	<b>460,264</b>	<b>460,264</b>	<b>455,152</b>	<b>451,272</b>	<b>450,464</b>	<b>447,034</b>	<b>444,896</b>	<b>444,896</b>	<b>442,578</b>	<b>70,902</b>	<b>5,045,008</b>	<b>4,987,603</b>	<b>(57,405)</b>
<b>Monthly Surplus (Deficit)</b>	<b>24,116</b>	<b>8,956</b>	<b>(135,107)</b>	<b>(140,728)</b>	<b>(211,141)</b>	<b>(55,290)</b>	<b>74,537</b>	<b>(201,342)</b>	<b>(148,653)</b>	<b>(147,280)</b>	<b>(207,273)</b>	<b>(258,608)</b>	<b>319,487</b>	<b>(1,078,328)</b>	<b>(972,952)</b>	<b>(105,376)</b>

**El Camino Middle School**

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

Revised 9/18/24

Actuals Through: **8/31/2024**

ADA = **209.76**



	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Year-End Accruals	Annual Forecast	Original Budget Total	Favorable / (Unfav.)
Cash Flow Adjustments																
Monthly Surplus (Deficit)	24,116	8,956	(135,107)	(140,728)	(211,141)	(55,290)	74,537	(201,342)	(148,653)	(147,280)	(207,273)	(258,608)	319,487	(1,078,328)		
Cash flows from operating activities																
Depreciation/Amortization	4,300	4,300	5,418	5,418	5,418	5,418	5,418	5,418	5,418	5,418	5,418	5,418	-	62,776		
Public Funding Receivables	-	-	22,359	-	275,000	-	332,430	-	-	-	-	-	(390,388)	239,401		
Grants and Contributions Rec.	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Due To/From Related Parties	392	64,086	-	-	-	-	-	-	-	-	-	-	-	64,479		
Prepaid Expenses	13,664	-	-	-	-	-	-	-	-	-	-	-	-	13,664		
Other Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Accounts Payable	85,102	(60,045)	-	-	-	-	-	-	-	-	-	-	70,902	95,959		
Accrued Expenses	(35,733)	(21,131)	-	-	-	-	-	-	-	-	-	-	-	(56,864)		
Other Liabilities	(95,674)	-	17,714	258,590	98,006	98,006	98,006	98,006	98,006	98,006	98,006	98,006	-	964,675		
Deferred Revenue	3,834	3,834	-	-	-	-	-	-	-	-	-	-	-	7,668		
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	(89,616)	123,279	167,282	48,134	510,390	(97,919)	(45,230)	(43,857)	(103,850)	(155,185)				
Cash, Beginning of Month	2,061,023	2,061,024	2,061,025	1,971,408	2,094,688	2,261,969	2,310,103	2,820,493	2,722,574	2,677,344	2,633,488	2,529,638				
Cash, End of Month	<b>2,061,024</b>	<b>2,061,025</b>	<b>1,971,408</b>	<b>2,094,688</b>	<b>2,261,969</b>	<b>2,310,103</b>	<b>2,820,493</b>	<b>2,722,574</b>	<b>2,677,344</b>	<b>2,633,488</b>	<b>2,529,638</b>	<b>2,374,452</b>				



# El Primero High School

## Monthly Cash Flow/Forecast FY24-25

Revised 9/18/24

Actuals Through: 8/31/2024

ADA = 466.20



	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Year-End Accruals	Annual Forecast	Original Budget Total	Favorable / (Unfav.)
<b>ADA = 472.50</b>																
<b>Revenues</b>																
<b>State Aid - Revenue Limit</b>																
8011 LCFF State Aid	18,672	18,672	67,942	122,295	122,295	122,295	122,295	122,295	160,333	160,333	160,333	160,333	160,333	1,518,426	1,538,945	(20,519)
8012 Education Protection Account	20,077	-	23,310	-	-	23,310	-	-	23,310	-	-	-	3,233	93,240	94,500	(1,260)
8019 State Aid - Prior Year	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8096 In Lieu of Property Taxes	308,260	277,231	559,790	373,193	373,193	373,193	373,193	373,193	733,853	366,927	366,927	366,927	366,927	5,212,806	5,283,249	(70,443)
	<b>347,009</b>	<b>295,903</b>	<b>651,041</b>	<b>495,488</b>	<b>495,488</b>	<b>518,798</b>	<b>495,488</b>	<b>495,488</b>	<b>917,497</b>	<b>527,260</b>	<b>527,260</b>	<b>527,260</b>	<b>530,493</b>	<b>6,824,472</b>	<b>6,916,694</b>	<b>(92,223)</b>
<b>Federal Revenue</b>																
8181 Special Education - Entitlement	-	-	2,712	4,881	4,881	4,881	4,881	4,881	6,698	6,698	6,698	6,698	6,698	60,606	61,425	(819)
8182 Special Education - Discretionary	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8220 Federal Child Nutrition	-	-	-	13,720	26,069	26,069	26,069	26,069	26,069	26,069	26,069	26,069	52,138	274,410	278,118	(3,708)
8290 Title I, Part A - Basic Low Income	-	-	48,644	-	-	145,931	-	-	-	-	-	-	-	194,574	194,574	-
8291 Title II, Part A - Teacher Quality	1,860	-	4,663	-	-	13,988	-	-	-	-	-	-	-	20,510	18,650	1,860
8293 Title III - Limited English	6,122	-	(6,122)	-	-	-	-	-	-	-	-	23,160	-	23,160	23,160	-
8294 Title V, Part B - PCSG	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8295 Charter Facility Incentive Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8296 Other Federal Revenue	72	-	-	2,467	-	-	2,467	-	-	2,467	-	-	2,395	9,869	9,869	-
8299 Prior Year Federal Revenue	-	53,862	(53,862)	-	-	-	-	-	-	-	-	-	-	(0)	-	(0)
	<b>8,054</b>	<b>53,862</b>	<b>(3,966)</b>	<b>21,069</b>	<b>30,950</b>	<b>190,868</b>	<b>33,417</b>	<b>30,950</b>	<b>32,767</b>	<b>35,234</b>	<b>32,767</b>	<b>55,927</b>	<b>61,231</b>	<b>583,129</b>	<b>585,796</b>	<b>(2,667)</b>
<b>Other State Revenue</b>																
8311 State Special Education	-	20,872	18,046	32,483	32,483	32,483	32,483	32,483	40,396	40,396	40,396	40,396	40,396	403,314	408,764	(5,450)
8520 Child Nutrition	-	-	-	1,299	2,467	2,467	2,467	2,467	2,467	2,467	2,467	2,467	4,935	25,974	26,325	(351)
8545 School Facilities (SB740)	-	-	-	-	-	-	317,762	-	-	-	158,881	-	158,881	635,524	644,112	(8,588)
8550 Mandated Cost	-	-	-	-	-	23,017	-	-	-	-	-	-	-	23,017	23,017	-
8560 State Lottery	-	-	-	-	-	-	25,971	-	-	25,971	-	-	64,142	116,084	117,653	(1,569)
8598 Prior Year Revenue	-	66,019	(66,019)	-	-	-	-	-	-	-	-	-	-	(0)	-	(0)
8599 Other State Revenue	903	903	1,166	23,223	2,098	2,098	23,223	2,098	2,098	23,223	2,098	2,098	22,582	107,810	108,125	(315)
	<b>903</b>	<b>87,794</b>	<b>(46,807)</b>	<b>57,005</b>	<b>37,049</b>	<b>60,065</b>	<b>401,906</b>	<b>37,049</b>	<b>44,961</b>	<b>92,057</b>	<b>203,842</b>	<b>44,961</b>	<b>290,937</b>	<b>1,311,722</b>	<b>1,327,996</b>	<b>(16,273)</b>
<b>Other Local Revenue</b>																
8634 Food Service Sales	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8650 Lease and Rental Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8660 Interest Revenue	3	3	-	-	-	-	-	-	-	-	-	-	-	6	-	6
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	-	10,000	12,000	(2,000)
8990 Contributions, Restricted	-	-	7,995	7,995	7,995	7,995	7,995	7,995	7,995	7,995	7,995	7,995	-	79,953	95,943	(15,991)
	<b>3</b>	<b>3</b>	<b>8,995</b>	<b>8,995</b>	<b>8,995</b>	<b>8,995</b>	<b>8,995</b>	<b>8,995</b>	<b>8,995</b>	<b>8,995</b>	<b>8,995</b>	<b>8,995</b>	<b>-</b>	<b>89,959</b>	<b>107,943</b>	<b>(17,984)</b>
<b>Total Revenue</b>	<b>355,969</b>	<b>437,562</b>	<b>609,263</b>	<b>582,557</b>	<b>572,482</b>	<b>778,727</b>	<b>939,807</b>	<b>572,482</b>	<b>1,004,220</b>	<b>663,546</b>	<b>772,864</b>	<b>637,143</b>	<b>882,660</b>	<b>8,809,281</b>	<b>8,938,429</b>	<b>(129,148)</b>

# El Primero High School

## Monthly Cash Flow/Forecast FY24-25

Revised 9/18/24

Actuals Through: 8/31/2024

ADA = 466.20



	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Year-End Accruals	Annual Forecast	Original Budget Total	Favorable / (Unfav.)	
<b>Expenses</b>																	
<b>Certificated Salaries</b>																	
1100 Teachers' Salaries	120,525	218,031	232,119	232,119	232,119	232,119	232,119	232,119	232,119	232,119	232,119	232,119	-	2,659,750	2,902,176	242,426	
1170 Teachers' Substitute Hours	2,640	4,877	6,226	6,226	6,226	6,226	6,226	6,226	6,226	6,226	6,226	6,226	-	69,781	-	(69,781)	
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	-	
1200 Pupil Support Salaries	2,672	4,227	12,773	12,773	12,773	12,773	12,773	12,773	12,773	12,773	12,773	12,773	-	134,627	140,500	5,873	
1300 Administrators' Salaries	37,786	40,529	45,355	45,355	45,355	45,355	45,355	45,355	45,355	45,355	45,355	41,404	-	527,916	536,360	8,445	
1900 Other Certificated Salaries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	163,623	267,664	298,192	298,192	298,192	298,192	298,192	298,192	298,192	298,192	298,192	294,241	1,718	3,410,974	3,597,936	186,962	
<b>Classified Salaries</b>																	
2100 Instructional Salaries	11,882	23,367	31,435	31,435	31,435	31,435	31,435	31,435	31,435	31,435	31,435	31,435	-	349,599	345,785	(3,814)	
2200 Support Salaries	7,559	14,514	21,110	21,110	21,110	21,110	21,110	21,110	21,110	21,110	21,110	21,110	-	233,174	233,870	696	
2300 Classified Administrators' Salaries	11,520	11,520	8,453	8,453	8,453	8,453	8,453	8,453	8,453	8,453	8,453	8,453	-	107,567	101,433	(6,134)	
2400 Clerical and Office Staff Salaries	13,482	25,301	17,182	17,182	17,182	17,182	17,182	17,182	17,182	17,182	17,182	17,182	-	210,600	236,720	26,120	
2900 Other Classified Salaries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	44,442	74,701	78,180	78,180	78,180	78,180	78,180	78,180	78,180	78,180	78,180	78,180	-	900,940	917,808	16,868	
<b>Benefits</b>																	
3101 STRS	18,204	51,785	55,641	55,641	55,641	55,641	55,641	55,641	55,641	55,641	55,641	54,904	-	625,660	687,206	61,546	
3202 PERS	11,341	18,605	21,334	21,334	21,334	21,334	21,334	21,334	21,334	21,334	21,334	21,334	-	243,288	255,151	11,863	
3301 OASDI	2,663	4,281	4,758	4,758	4,758	4,758	4,758	4,758	4,758	4,758	4,758	4,758	-	54,524	56,904	2,380	
3311 Medicare	2,034	4,832	5,337	5,337	5,337	5,337	5,337	5,337	5,337	5,337	5,337	5,281	-	60,179	65,478	5,300	
3401 Health and Welfare	(2,251)	(4,164)	35,208	35,208	35,208	35,208	35,208	35,208	35,208	35,208	35,208	35,208	-	345,669	442,000	96,331	
3501 State Unemployment	6	429	1,596	1,596	1,596	1,596	1,596	7,979	6,383	3,192	1,596	1,596	-	29,160	33,877	4,717	
3601 Workers' Compensation	-	4,541	5,153	5,153	5,153	5,153	5,153	5,153	5,153	5,153	5,153	5,099	-	56,014	63,220	7,206	
3901 Other Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	31,998	80,308	129,027	129,027	129,027	129,027	135,410	133,814	130,623	129,027	129,027	128,179	-	1,414,494	1,603,836	189,343	
<b>Books and Supplies</b>																	
4100 Textbooks and Core Materials	-	-	22,500	11,250	11,250	-	-	-	-	-	-	-	-	-	45,000	45,000	-
4200 Books and Reference Materials	-	1,813	-	-	-	-	-	-	-	-	-	-	-	-	1,813	-	(1,813)
4302 School Supplies	-	70,571	3,184	3,184	3,184	3,184	3,184	3,184	3,184	3,184	3,184	3,184	-	102,407	38,203	(64,204)	
4305 Software	30,926	30,763	3,635	3,635	3,635	3,635	3,635	3,635	3,635	3,635	3,635	3,635	-	98,036	73,617	(24,419)	
4310 Office Expense	-	189	-	-	-	-	-	-	-	-	-	-	-	189	-	(189)	
4311 Business Meals	-	-	57	57	57	57	57	57	57	57	57	57	-	567	680	113	
4312 School Fundraising Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4400 Noncapitalized Equipment	-	-	4,270	4,270	4,270	4,270	4,270	-	-	-	-	-	-	21,350	21,350	-	
4700 Food Services	3,059	-	27,308	27,308	27,308	27,308	27,308	27,308	27,308	27,308	27,308	27,308	24,249	300,384	304,443	4,059	
	33,985	103,335	60,953	49,703	49,703	38,453	38,453	34,183	34,183	34,183	34,183	34,183	24,249	569,744	483,293	(86,452)	

# El Primero High School

## Monthly Cash Flow/Forecast FY24-25

Revised 9/18/24

Actuals Through: 8/31/2024

ADA = 466.20



	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Year-End Accruals	Annual Forecast	Original Budget Total	Favorable / (Unfav.)
<b>Subagreement Services</b>																
5101 Nursing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5102 Special Education	-	8,995	64,042	64,042	64,042	64,042	64,042	64,042	64,042	64,042	64,042	64,042	55,047	704,460	379,460	(325,000)
5103 Substitute Teacher	-	1,050	927	927	927	927	927	927	927	927	927	927	-	10,323	35,200	24,877
5104 Transportation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5105 Security	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5106 Other Educational Consultants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	10,045	64,969	64,969	64,969	64,969	64,969	64,969	64,969	64,969	64,969	64,969	55,047	714,783	414,660	(300,123)
<b>Operations and Housekeeping</b>																
5201 Auto and Travel	-	-	455	455	455	455	455	455	455	455	455	455	-	4,545	5,000	455
5300 Dues & Memberships	3,925	-	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	-	16,425	15,000	(1,425)
5400 Insurance	11,760	10,327	5,022	5,022	5,022	5,022	5,022	5,022	5,022	5,022	5,022	5,022	-	72,307	60,964	(11,343)
5501 Utilities	-	-	5,930	5,930	5,930	5,930	5,930	5,930	5,930	5,930	5,930	5,930	11,860	71,158	72,058	900
5502 Janitorial Services	-	-	6,424	6,424	6,424	6,424	6,424	6,424	6,424	6,424	6,424	6,424	12,848	77,087	77,087	-
5516 Miscellaneous Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5531 ASB Fundraising Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5900 Communications	9	(26,809)	1,251	1,251	1,251	1,251	1,251	1,251	1,251	1,251	1,251	1,251	-	(14,286)	15,017	29,303
5901 Postage and Shipping	600	654	451	451	451	451	451	451	451	451	451	451	-	5,767	4,513	(1,254)
	16,294	(15,828)	20,783	20,783	20,783	20,783	20,783	20,783	20,783	20,783	20,783	20,783	24,707	233,003	249,639	16,635
<b>Facilities, Repairs and Other Leases</b>																
5601 Rent	30,814	30,814	113,346	113,346	113,346	113,346	113,346	113,346	113,346	113,346	113,346	113,346	165,063	1,360,147	1,360,147	-
5602 Additional Rent	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5603 Equipment Leases	566	2,158	2,052	2,052	2,052	2,052	2,052	2,052	2,052	2,052	2,052	2,052	-	23,244	24,624	1,380
5604 Other Leases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5605 Real/Personal Property Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5610 Repairs and Maintenance	154	1,702	4,425	4,425	4,425	4,425	4,425	4,425	4,425	4,425	4,425	4,425	-	46,105	53,100	6,994
	31,534	34,673	119,823	119,823	119,823	119,823	119,823	119,823	119,823	119,823	119,823	119,823	165,063	1,429,496	1,437,871	8,374
<b>Professional/Consulting Services</b>																
5801 IT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5802 Audit & Taxes	-	-	-	4,971	4,971	4,971	-	-	-	-	-	-	-	14,913	14,913	-
5803 Legal	-	6,495	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	-	31,495	30,000	(1,495)
5804 Professional Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5805 General Consulting	-	2,745	28,397	28,397	28,397	28,397	28,397	28,397	28,397	28,397	28,397	28,397	-	286,717	283,972	(2,745)
5806 Special Activities/Field Trips	-	-	-	-	-	2,333	2,333	2,333	-	-	-	-	-	7,000	7,000	-
5807 Bank Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5808 Printing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5809 Other taxes and fees	4,880	1,008	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	-	15,888	10,000	(5,888)
5810 Payroll Service Fee	-	-	732	732	732	732	732	732	732	732	732	732	-	7,318	8,782	1,464
5811 Management Fee	-	-	73,411	73,411	73,411	73,411	73,411	73,411	73,411	73,411	73,411	73,411	146,821	880,928	893,843	12,915
5812 District Oversight Fee	5,260	4,967	6,510	4,955	4,955	5,188	4,955	4,955	9,175	5,273	5,273	5,273	1,507	68,245	69,167	922
5813 County Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5814 SPED Encroachment	-	639	-	-	-	-	-	-	-	-	-	-	(639)	-	-	-
5815 Public Relations/Recruitment	-	-	450	450	450	450	450	450	450	450	450	450	-	4,500	4,500	-
	10,140	15,854	113,000	116,416	116,416	118,982	113,778	113,778	115,665	111,762	111,762	111,762	147,689	1,317,004	1,322,177	5,173
<b>Depreciation</b>																
6900 Depreciation Expense	3,599	3,599	3,695	3,695	3,695	3,695	3,695	3,695	3,695	3,695	3,695	3,695	-	44,148	44,341	193
	3,599	3,599	3,695	3,695	3,695	3,695	3,695	3,695	3,695	3,695	3,695	3,695	-	44,148	44,341	193
<b>Interest</b>																
7438 Interest Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenses</b>	<b>335,616</b>	<b>574,351</b>	<b>888,621</b>	<b>880,786</b>	<b>880,786</b>	<b>872,103</b>	<b>873,282</b>	<b>867,416</b>	<b>866,111</b>	<b>860,613</b>	<b>860,613</b>	<b>855,815</b>	<b>418,473</b>	<b>10,034,587</b>	<b>10,071,560</b>	<b>36,973</b>
<b>Monthly Surplus (Deficit)</b>	<b>20,353</b>	<b>(136,790)</b>	<b>(279,358)</b>	<b>(298,229)</b>	<b>(308,304)</b>	<b>(93,376)</b>	<b>66,525</b>	<b>(294,934)</b>	<b>138,109</b>	<b>(197,067)</b>	<b>(87,749)</b>	<b>(218,672)</b>	<b>464,187</b>	<b>(1,225,305)</b>	<b>(1,133,131)</b>	<b>(92,174)</b>

# El Primero High School

## Monthly Cash Flow/Forecast FY24-25

Revised 9/18/24

Actuals Through: 8/31/2024

ADA = 466.20



	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Year-End Accruals	Annual Forecast	Original Budget Total	Favorable / (Unfav.)
Cash Flow Adjustments																
Monthly Surplus (Deficit)	20,353	(136,790)	(279,358)	(298,229)	(308,304)	(93,376)	66,525	(294,934)	138,109	(197,067)	(87,749)	(218,672)	464,187	(1,225,305)		
Cash flows from operating activities																
Depreciation/Amortization	3,599	3,599	3,695	3,695	3,695	3,695	3,695	3,695	3,695	3,695	3,695	3,695	-	44,148		
Public Funding Receivables	-	-	-	-	585,913	-	49,118	-	-	-	-	-	(882,660)	(247,630)		
Grants and Contributions Rec.	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Due To/From Related Parties	2,720	150,364	-	-	-	-	-	-	-	-	-	-	-	153,085		
Prepaid Expenses	12,773	-	-	-	-	-	-	-	-	-	-	-	-	12,773		
Other Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Accounts Payable	52,778	2,269	-	-	-	-	-	-	-	-	-	-	418,473	473,521		
Accrued Expenses	(70,568)	(30,679)	-	-	-	-	-	-	-	-	-	-	-	(101,247)		
Other Liabilities	(32,891)	-	17,022	305,102	113,048	113,048	113,048	113,048	113,048	113,048	113,048	113,048	-	1,193,620		
Deferred Revenue	11,239	11,239	-	-	-	-	-	-	-	-	-	-	-	22,478		
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	(258,641)	10,567	394,352	23,368	232,386	(178,191)	254,852	(80,323)	28,995	(101,928)				
Cash, Beginning of Month	3,549,343	3,549,347	3,549,350	3,290,709	3,301,276	3,695,628	3,718,996	3,951,381	3,773,191	4,028,043	3,947,719	3,976,714				
Cash, End of Month	<u>3,549,347</u>	<u>3,549,350</u>	<u>3,290,709</u>	<u>3,301,276</u>	<u>3,695,628</u>	<u>3,718,996</u>	<u>3,951,381</u>	<u>3,773,191</u>	<u>4,028,043</u>	<u>3,947,719</u>	<u>3,976,714</u>	<u>3,874,786</u>				

# Downtown College Prep- CMO

## Monthly Cash Flow/Forecast FY24-25

Revised 9/18/24

Actuals Through: 8/31/2024

ADA = 0.00



	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Year-End Accruals	Annual Forecast	Original Budget Total	Favorable / (Unfav.)
<b>Revenues</b>																
<b>State Aid - Revenue Limit</b>																
8011 LCFF State Aid	-	1	1	1	1	1	1	1	1	1	1	1	1	16	16	-
8012 Education Protection Account	-	-	0	-	-	0	-	-	0	-	-	-	0	0	0	-
	-	1	1	1	1	2	1	1	2	1	1	1	2	17	17	-
<b>Federal Revenue</b>																
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Other State Revenue</b>																
8599 Other State Revenue	-	0	0	0	0	0	0	0	0	0	0	0	0	0	0	-
	-	0	0	0	0	0	0	0	0	0	0	0	0	0	0	-
<b>Other Local Revenue</b>																
8660 Interest Revenue	3,435	5,487	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	-	43,922	42,000	1,922
8689 Other Fees and Contracts	-	25,567	137,717	137,717	137,717	137,717	137,717	137,717	137,717	137,717	137,717	137,717	249,866	1,652,603	1,693,525	(40,922)
8699 School Fundraising	-	-	0	1	1	1	1	1	1	1	1	1	-	5	5	(0)
8980 Contributions, Unrestricted	-	-	24,167	24,167	24,167	24,167	24,167	24,167	24,167	24,167	24,167	24,167	48,333	290,000	290,000	-
8990 Contributions, Restricted	-	-	3,770	3,770	3,770	3,770	3,770	3,770	3,770	3,770	3,770	3,770	12,539	50,235	45,235	5,000
	3,435	31,055	169,153	169,154	169,154	169,154	169,154	169,154	169,154	169,154	169,154	169,153	310,739	2,036,765	2,070,765	(34,000)
<b>Total Revenue</b>	<b>3,435</b>	<b>31,056</b>	<b>169,154</b>	<b>169,155</b>	<b>169,155</b>	<b>169,155</b>	<b>169,155</b>	<b>169,155</b>	<b>169,155</b>	<b>169,155</b>	<b>169,155</b>	<b>169,155</b>	<b>310,740</b>	<b>2,036,782</b>	<b>2,070,782</b>	<b>(34,000)</b>
<b>Expenses</b>																
<b>Certificated Salaries</b>																
1100 Teachers' Salaries	-	9,004	(9,004)	-	-	-	-	-	-	-	-	-	-	(0)	-	0
1170 Teachers' Substitute Hours	1,760	3,251	(5,011)	-	-	-	-	-	-	-	-	-	-	0	-	(0)
1300 Administrators' Salaries	42,788	42,788	31,446	31,446	31,446	31,446	31,446	31,446	31,446	31,446	31,446	31,446	30,125	398,716	158,040	(240,677)
	44,548	55,042	17,431	31,446	31,446	31,446	31,446	31,446	31,446	31,446	31,446	31,446	30,125	398,716	158,040	(240,676)
<b>Classified Salaries</b>																
2200 Support Salaries	3,596	3,914	(7,510)	-	-	-	-	-	-	-	-	-	-	0	-	(0)
2300 Classified Administrators' Salaries	82,944	27,545	28,551	28,551	28,551	28,551	28,551	28,551	28,551	28,551	28,551	27,545	-	394,998	566,592	171,594
2400 Clerical and Office Staff Salaries	38,460	39,812	40,140	40,140	27,749	27,749	27,749	27,749	27,749	27,749	27,749	27,749	27,749	380,545	382,552	2,007
	125,001	71,272	61,181	68,691	56,301	56,301	56,301	56,301	56,301	56,301	56,301	55,294	-	775,544	949,145	173,601
<b>Benefits</b>																
3101 STRS	9,485	10,336	3,129	5,645	5,645	5,645	5,645	5,645	5,645	5,645	5,645	5,407	-	73,514	30,186	(43,329)
3202 PERS	22,686	18,851	15,630	17,549	14,384	14,384	14,384	14,384	14,384	14,384	14,384	14,126	-	189,527	256,744	67,216
3301 OASDI	7,283	4,272	3,583	4,022	3,297	3,297	3,297	3,297	3,297	3,297	3,297	3,238	-	45,476	58,847	13,371
3311 Medicare	2,415	1,789	1,075	1,369	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,168	-	16,213	16,054	(159)
3401 Health and Welfare	70,782	45,455	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	-	216,237	120,000	(96,237)
3501 State Unemployment	-	145	294	294	294	294	1,470	1,176	588	294	294	294	-	5,437	5,880	443
3601 Workers' Compensation	-	712	1,038	1,322	1,158	1,158	1,158	1,158	1,158	1,158	1,158	1,128	-	12,307	15,501	3,193
3901 Other Benefits	99	(38)	-	-	-	-	-	-	-	-	-	-	-	61	-	(61)
	112,749	81,523	34,748	40,201	35,977	35,977	37,153	36,859	36,271	35,977	35,977	35,361	-	558,773	503,211	(55,562)
<b>Books and Supplies</b>																
4305 Software	4,945	275	1,633	1,633	1,633	1,633	1,633	1,633	1,633	1,633	1,633	1,633	-	21,550	19,596	(1,954)
4310 Office Expense	-	(231)	333	333	333	333	333	333	333	333	333	333	-	3,102	4,000	898
4311 Business Meals	-	-	1,917	1,917	1,917	1,917	1,917	1,917	1,917	1,917	1,917	1,917	-	19,167	23,000	3,833
4400 Noncapitalized Equipment	-	-	3,700	3,700	3,700	3,700	-	-	-	-	-	-	-	14,800	18,500	3,700
	4,945	44	7,583	7,583	7,583	7,583	3,883	3,883	3,883	3,883	3,883	3,883	-	58,619	65,096	6,477

**Downtown College Prep- CMO**

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

Revised 9/18/24

Actuals Through: 8/31/2024

ADA = 0.00



	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Year-End Accruals	Annual Forecast	Original Budget Total	Favorable / (Unfav.)
<b>Subagreement Services</b>																
Operations and Housekeeping																
5201 Auto and Travel	-	-	455	455	455	455	455	455	455	455	455	455	-	4,545	5,000	455
5300 Dues & Memberships	-	-	991	991	991	991	991	991	991	991	991	991	-	9,906	11,887	1,981
5400 Insurance	-	-	196	196	196	196	196	196	196	196	196	196	-	1,963	2,356	393
5502 Janitorial Services	-	-	167	167	167	167	167	167	167	167	167	167	-	1,667	2,000	333
5900 Communications	91	605	385	385	385	385	385	385	385	385	385	385	-	4,543	4,617	74
5901 Postage and Shipping	-	-	220	220	220	220	220	220	220	220	220	220	-	2,200	2,200	-
	91	605	2,413	2,413	2,413	2,413	2,413	2,413	2,413	2,413	2,413	2,413	-	24,825	28,060	3,235
<b>Facilities, Repairs and Other Leases</b>																
5601 Rent	2,397	1	3,770	3,770	3,770	3,770	3,770	3,770	3,770	3,770	3,770	3,770	5,142	45,235	45,235	-
5602 Additional Rent	-	2,396	-	-	-	-	-	-	-	-	-	-	-	2,396	-	(2,396)
5603 Equipment Leases	109	902	108	108	108	108	108	108	108	108	108	108	-	2,095	1,300	(795)
5610 Repairs and Maintenance	-	-	835	835	835	835	835	835	835	835	835	835	-	8,345	10,014	1,669
	2,506	3,298	4,712	4,712	4,712	4,712	4,712	4,712	4,712	4,712	4,712	4,712	5,142	58,070	56,549	(1,521)
<b>Professional/Consulting Services</b>																
5801 IT	-	-	350	350	350	350	350	350	350	350	350	350	-	3,500	4,200	700
5802 Audit & Taxes	-	-	-	4,731	4,731	4,731	-	-	-	-	-	-	-	14,193	14,193	-
5803 Legal	-	-	2,048	2,048	2,048	2,048	2,048	2,048	2,048	2,048	2,048	2,048	-	20,475	24,570	4,095
5804 Professional Development	-	-	700	700	700	700	700	700	700	700	700	700	-	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	-
5806 Special Activities/Field Trips	-	-	-	-	-	500	500	500	-	-	-	-	-	1,500	1,500	-
5807 Bank Charges	183	120	300	300	300	300	300	300	300	300	300	300	-	3,303	3,000	(303)
5808 Printing	-	-	240	240	240	240	240	240	240	240	240	240	-	2,400	2,400	-
5809 Other taxes and fees	130	-	420	420	420	420	420	420	420	420	420	420	-	4,330	4,200	(130)
5810 Payroll Service Fee	1,250	1,250	90	90	90	90	90	90	90	90	90	90	-	3,397	1,076	(2,321)
5811 Management Fee	21,168	21,168	42,100	42,100	42,100	42,100	42,100	42,100	42,100	42,100	42,100	42,100	41,864	505,200	505,200	0
5812 District Oversight Fee	-	-	0	0	0	0	0	0	0	0	0	0	0	0	0	-
5815 Public Relations/Recruitment	-	-	1,890	1,890	1,890	1,890	1,890	1,890	1,890	1,890	1,890	1,890	-	18,904	18,904	-
5820 Scholarship Expense	68,000	-	1,890	1,890	1,890	1,890	1,890	1,890	1,890	1,890	1,890	1,890	-	86,904	18,904	(68,000)
	90,731	22,538	53,642	58,373	58,373	58,873	54,142	54,142	53,642	53,642	53,642	53,642	41,864	707,246	622,383	(65,958)
<b>Depreciation</b>																
6900 Depreciation Expense	-	-	20	20	20	20	20	20	20	20	20	20	-	200	240	40
	-	-	20	20	20	20	20	20	20	20	20	20	-	200	240	40
<b>Interest</b>																
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenses</b>	<b>380,570</b>	<b>234,323</b>	<b>181,731</b>	<b>213,440</b>	<b>196,825</b>	<b>197,325</b>	<b>190,070</b>	<b>189,776</b>	<b>188,688</b>	<b>188,394</b>	<b>188,394</b>	<b>185,451</b>	<b>47,006</b>	<b>2,581,992</b>	<b>2,382,723</b>	<b>(180,364)</b>
<b>Monthly Surplus (Deficit)</b>	<b>(377,135)</b>	<b>(203,267)</b>	<b>(12,577)</b>	<b>(44,284)</b>	<b>(27,670)</b>	<b>(28,170)</b>	<b>(20,915)</b>	<b>(20,621)</b>	<b>(19,533)</b>	<b>(19,239)</b>	<b>(19,239)</b>	<b>(16,296)</b>	<b>263,735</b>	<b>(545,210)</b>	<b>(311,942)</b>	<b>(214,364)</b>

# Downtown College Prep- CMO

## Monthly Cash Flow/Forecast FY24-25

Revised 9/18/24

Actuals Through: 8/31/2024

ADA = 0.00



	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Year-End Accruals	Annual Forecast	Original Budget Total	Favorable / (Unfav.)
<b>Cash Flow Adjustments</b>																
Monthly Surplus (Deficit)	(377,135)	(203,267)	(12,577)	(44,284)	(27,670)	(28,170)	(20,915)	(20,621)	(19,533)	(19,239)	(19,239)	(16,296)	263,735	(545,210)		
Cash flows from operating activities																
Depreciation/Amortization	-	-	20	20	20	20	20	20	20	20	20	20	-	200		
Public Funding Receivables	-	-	-	-	-	-	-	-	-	-	-	-	(310,740)	(310,740)		
Grants and Contributions Rec.	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Due To/From Related Parties	1,005,664	(211,604)	-	-	-	-	-	-	-	-	-	-	-	794,060		
Prepaid Expenses	(33,518)	28,616	-	-	-	-	-	-	-	-	-	-	-	(4,903)		
Other Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Accounts Payable	36,225	(18,153)	-	-	-	-	-	-	-	-	-	-	47,006	65,078		
Accrued Expenses	23,386	(30,717)	-	-	-	-	-	-	-	-	-	-	-	(7,330)		
Other Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Deferred Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Cash flows from investing activities																
Purchases of Prop. And Equip.	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Notes Receivable	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Cash flows from financing activities																
Proceeds from Factoring	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Payments on Factoring	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Proceeds(Payments) on Debt	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
<b>Total Change in Cash</b>	<b>654,623</b>	<b>(435,125)</b>	<b>(12,557)</b>	<b>(44,264)</b>	<b>(27,650)</b>	<b>(28,150)</b>	<b>(20,895)</b>	<b>(20,601)</b>	<b>(19,513)</b>	<b>(19,219)</b>	<b>(19,219)</b>	<b>(16,276)</b>				
Cash, Beginning of Month	(7,134,258)	(6,479,635)	(6,914,760)	(6,927,317)	(6,971,581)	(6,999,231)	(7,027,381)	(7,048,276)	(7,068,876)	(7,088,389)	(7,107,608)	(7,126,827)				
Cash, End of Month	<b>(6,479,635)</b>	<b>(6,914,760)</b>	<b>(6,927,317)</b>	<b>(6,971,581)</b>	<b>(6,999,231)</b>	<b>(7,027,381)</b>	<b>(7,048,276)</b>	<b>(7,068,876)</b>	<b>(7,088,389)</b>	<b>(7,107,608)</b>	<b>(7,126,827)</b>	<b>(7,143,103)</b>				

**Central Office**

**Budget vs Actual**

For the period ended August 31, 2024

	Current Period Actual	Current Period Budget	Current Period Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget
<b>Revenues</b>							
Other Local Revenue							
Interest Revenue	5,487	3,500	1,987	8,922	7,000	1,922	42,000
Other Fees and Contracts	25,567	141,127	(115,560)	25,567	282,254	(256,687)	1,693,525
School Fundraising	-	0	(0)	-	0	(0)	5
Contributions, Unrestricted	-	24,167	(24,167)	-	48,333	(48,333)	290,000
Contributions, Restricted	-	3,770	(3,770)	-	7,539	(7,539)	45,235
Total Other Local Revenue	31,055	172,564	(141,509)	34,490	345,127	(310,637)	2,070,765
<b>Total Revenues</b>	<b>31,055</b>	<b>172,564</b>	<b>(141,509)</b>	<b>34,490</b>	<b>345,127</b>	<b>(310,637)</b>	<b>2,070,765</b>
<b>Expenses</b>							
Certificated Salaries							
Teachers' Salaries	9,004	-	9,004	9,004	-	(9,004)	-
Teachers' Substitute Hours	3,251	-	3,251	5,011	-	(5,011)	-
Administrators' Salaries	42,788	13,390	29,398	85,575	25,459	(60,116)	158,040
Total Certificated Salaries	55,042	13,390	41,652	99,590	25,459	(74,131)	158,040
Classified Salaries							
Support Salaries	3,914	-	3,914	7,510	-	(7,510)	-
Supervisors' and Administrators' Salaries	27,545	46,607	(19,062)	110,489	101,524	(8,966)	566,592
Clerical and Office Staff Salaries	39,812	40,140	(328)	78,273	80,280	2,007	382,552
Total Classified Salaries	71,272	86,747	(15,475)	196,273	181,803	(14,469)	949,145
Benefits							
State Teachers' Retirement System, certificated positions	10,336	2,558	7,779	19,821	4,863	(14,958)	30,186
Public Employees' Retirement System, classified positions	18,851	23,465	(4,614)	41,537	49,178	7,641	256,744
OASDI/Medicare/Alternative, certificated positions	4,272	5,378	(1,106)	11,555	11,272	(284)	58,847
Medicare/Alternative, certificated positions	1,789	1,452	337	4,204	3,005	(1,199)	16,054
Health and Welfare Benefits, certificated positions	45,455	10,000	35,455	116,237	20,000	(96,237)	120,000
State Unemployment Insurance, certificated positions	145	294	(149)	145	588	443	5,880
Workers' Compensation Insurance, certificated positions	712	1,402	(690)	712	2,902	2,189	15,501
Other Benefits, certificated positions	(38)	-	(38)	61	-	(61)	-
Total Benefits	81,523	44,549	36,974	194,272	91,807	(102,465)	503,211
Books & Supplies							
Software	275	1,633	(1,358)	5,220	3,266	(1,954)	19,596
Office Expense	(231)	333	(565)	(231)	667	898	4,000
Business Meals	-	1,917	(1,917)	-	3,833	3,833	23,000
Noncapitalized Equipment	-	3,700	(3,700)	-	3,700	3,700	18,500
Total Books & Supplies	44	7,583	(7,539)	4,989	11,466	6,477	65,096
Operations & Housekeeping							
Auto and Travel	-	455	(455)	-	455	455	5,000
Dues & Memberships	-	991	(991)	-	1,981	1,981	11,887
Insurance	-	196	(196)	-	393	393	2,356
Janitorial Services	-	167	(167)	-	333	333	2,000
Communications	605	385	220	696	770	74	4,617
Postage and Shipping	-	-	-	-	-	-	2,200
Total Operations & Housekeeping	605	2,193	(1,588)	696	3,931	3,235	28,060
Facilities, Repairs & Other Leases							
Rent	1	3,770	(3,769)	2,398	7,539	5,142	45,235
Additional Rent	2,396	-	2,396	2,396	-	(2,396)	-
Equipment Leases	902	108	794	1,011	217	(795)	1,300
Repairs and Maintenance	-	835	(835)	-	1,669	1,669	10,014
Total Facilities, Repairs & Other Leases	3,298	4,712	(1,414)	5,804	9,425	3,620	56,549



**Central Office**

**Budget vs Actual**

For the period ended August 31, 2024

	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)	-	700	700	4,200
Audit & Taxes	-	-	-	-	-	-	14,193
Legal	-	2,048	(2,048)	-	4,095	4,095	24,570
Professional Development	-	-	-	-	-	-	7,000
General Consulting	-	-	-	-	-	-	36,140
Special Activities/Field Trips	-	-	-	-	-	-	1,500
Bank Charges	120	-	120	303	-	(303)	3,000
Printing	-	-	-	-	-	-	2,400
Other Taxes and Fees	-	-	-	130	-	(130)	4,200
Payroll Service Fee	1,250	90	1,160	2,500	179	(2,321)	1,076
Management Fee	21,168	42,100	(20,932)	42,336	84,200	41,864	505,200
District Oversight Fee	-	-	-	-	-	-	0
Public Relations/Recruitment	-	-	-	-	-	-	18,904
Scholarships	-	-	-	68,000	-	(68,000)	-
Total Professional/Consulting Services	22,538	44,587	(22,049)	113,269	89,174	(24,095)	622,383
Depreciation							
Depreciation Expense	-	20	(20)	-	40	40	240
Total Depreciation	-	20	(20)	-	40	40	240
<b>Total Expenses</b>	<b>234,323</b>	<b>203,782</b>	<b>30,541</b>	<b>614,893</b>	<b>413,106</b>	<b>(201,787)</b>	<b>2,382,722</b>
<b>Change in Net Assets</b>	<b>(203,268)</b>	<b>(31,218)</b>	<b>(110,968)</b>	<b>(580,403)</b>	<b>(67,979)</b>	<b>(512,424)</b>	<b>(311,957)</b>
Net Assets, Beginning of Period	(5,729,218)			(5,352,084)			
<b>Net Assets, End of Period</b>	<b>\$ (5,932,486)</b>			<b>\$ (5,932,486)</b>			

# Alum Rock Middle School

## Budget vs Actual

For the period ended August 31, 2024

	Current Period Actual	Current Period Budget	Current Period Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget
<b>Revenues</b>							
State Aid - Revenue Limit							
LCFF State Aid	172,149	76,410	95,739	344,298	76,410	267,888	1,482,687
Education Protection Account	-	-	-	-	-	-	315,932
State Aid - Prior Year	145,971	-	145,971	145,971	-	145,971	-
In Lieu of Property Taxes	-	67,923	(67,923)	-	67,923	(67,923)	959,606
Total State Aid - Revenue Limit	318,120	144,333	173,787	490,269	144,333	345,936	2,758,225
Federal Revenue							
Special Education - Entitlement	-	1,542	(1,542)	-	1,542	(1,542)	26,144
Federal Child Nutrition	-	-	-	-	-	-	106,990
Title I, Part A - Basic Low Income	46,430	-	46,430	46,430	-	46,430	103,818
Title II, Part A - Teacher Quality	-	-	-	634	-	634	11,105
Title III - Limited English	-	-	-	5,402	-	5,402	11,423
Other Federal Revenue	-	-	-	85	-	85	-
Total Federal Revenue	46,430	1,542	44,888	52,551	1,542	51,009	259,480
Other State Revenue							
State Special Education	-	10,262	(10,262)	-	10,262	(10,262)	173,982
State Child Nutrition	-	-	-	-	-	-	10,127
School Facilities (SB740)	-	-	-	-	-	-	277,009
Mandated Cost	-	-	-	-	-	-	4,709
State Lottery	-	-	-	-	-	-	50,076
Other State Revenue	1,736	503	1,233	3,472	503	2,969	441,563
Total Other State Revenue	1,736	10,765	(9,029)	3,472	10,765	(7,293)	957,467
Other Local Revenue							
Contributions, Unrestricted	-	583	(583)	-	1,167	(1,167)	7,000
Total Other Local Revenue	-	583	(583)	-	1,167	(1,167)	7,000
<b>Total Revenues</b>	<b>366,286</b>	<b>157,224</b>	<b>209,062</b>	<b>546,292</b>	<b>157,807</b>	<b>388,485</b>	<b>3,982,172</b>
<b>Expenses</b>							
Certificated Salaries							
Teachers' Salaries	91,644	113,650	(22,006)	147,508	113,650	(33,858)	1,198,021
Teachers' Extra Duty/Stipends	-	2,009	(2,009)	-	2,009	2,009	22,100
Pupil Support Salaries	-	6,955	(6,955)	-	6,955	6,955	76,500
Administrators' Salaries	24,512	16,930	7,582	49,394	30,466	(18,928)	199,765
Total Certificated Salaries	116,156	139,544	(23,388)	196,902	153,079	(43,822)	1,496,386
Classified Salaries							
Instructional Salaries	17,857	15,060	2,797	23,363	15,060	(8,302)	165,665
Support Salaries	13,555	5,340	8,216	17,277	5,340	(11,937)	58,736
Supervisors' and Administrators' Salaries	6,189	9,003	(2,815)	12,377	15,192	2,815	105,226
Clerical and Office Staff Salaries	9,016	7,559	1,457	16,571	7,559	(9,011)	83,153
Total Classified Salaries	46,617	36,963	9,655	69,588	43,151	(26,436)	412,779
Benefits							
State Teachers' Retirement System, certificated positions	22,186	26,653	(4,467)	29,339	29,238	(101)	285,810
Public Employees' Retirement System, classified positions	12,385	9,998	2,387	18,548	11,672	(6,876)	111,657
OASDI/Medicare/Alternative, certificated positions	2,850	2,292	559	4,258	2,675	(1,583)	25,592
Medicare/Alternative, certificated positions	2,319	2,559	(240)	3,323	2,845	(477)	27,683
Health and Welfare Benefits, certificated positions	(863)	18,600	(19,463)	(1,419)	37,200	38,619	223,200
State Unemployment Insurance, certificated positions	357	938	(582)	357	1,877	1,520	18,766
Workers' Compensation Insurance, certificated positions	2,048	2,471	(423)	2,048	2,747	700	26,728
Total Benefits	41,282	63,512	(22,229)	56,453	88,255	31,802	719,435

## Alum Rock Middle School

### Budget vs Actual

For the period ended August 31, 2024

	Current Period Actual	Current Period Budget	Current Period Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget
<b>Books &amp; Supplies</b>							
Textbooks and Core Materials	-	5,750	(5,750)	-	5,750	5,750	23,000
Books and Reference Materials	-	1,000	(1,000)	-	2,000	2,000	5,000
School Supplies	53,361	1,617	51,744	53,361	3,233	(50,128)	19,400
Software	6,793	3,137	3,656	39,094	6,274	(32,820)	37,644
Office Expense	965	670	295	965	1,340	375	8,041
Business Meals	-	17	(17)	-	33	33	200
Noncapitalized Equipment	-	2,218	(2,218)	-	2,218	2,218	11,090
Food Services	-	10,647	(10,647)	2,645	10,647	8,002	117,117
<b>Total Books &amp; Supplies</b>	<b>61,120</b>	<b>25,055</b>	<b>36,064</b>	<b>96,066</b>	<b>31,496</b>	<b>(64,570)</b>	<b>221,493</b>
<b>Subagreement Services</b>							
Special Education	-	17,596	(17,596)	-	17,596	17,596	193,560
Substitute Teacher	3,710	-	3,710	3,710	-	(3,710)	-
Security	934	-	934	934	-	(934)	-
Other Educational Consultants	-	-	-	-	-	-	208,104
<b>Total Subagreement Services</b>	<b>4,644</b>	<b>17,596</b>	<b>(12,952)</b>	<b>4,644</b>	<b>17,596</b>	<b>12,952</b>	<b>401,664</b>
<b>Operations &amp; Housekeeping</b>							
Auto and Travel	413	227	186	413	227	(186)	2,500
Dues & Memberships	-	167	(167)	-	334	334	2,004
Insurance	4,205	3,242	963	16,575	6,484	(10,091)	38,905
Utilities	-	2,622	(2,622)	-	5,243	5,243	31,460
Janitorial Services	-	5,903	(5,903)	-	11,806	11,806	70,835
Communications	(1,734)	495	(2,229)	(3,706)	989	4,696	5,936
Postage and Shipping	-	-	-	500	-	(500)	500
<b>Total Operations &amp; Housekeeping</b>	<b>2,884</b>	<b>12,656</b>	<b>(9,771)</b>	<b>13,782</b>	<b>25,084</b>	<b>11,302</b>	<b>152,139</b>
<b>Facilities, Repairs &amp; Other Leases</b>							
Rent	87,137	91,471	(4,334)	174,273	182,942	8,669	1,097,652
Equipment Leases	1,764	1,127	637	2,292	2,254	(38)	13,524
Repairs and Maintenance	3,990	3,369	621	3,990	6,738	2,748	40,426
<b>Total Facilities, Repairs &amp; Other Leases</b>	<b>92,890</b>	<b>95,967</b>	<b>(3,077)</b>	<b>180,555</b>	<b>191,934</b>	<b>11,379</b>	<b>1,151,602</b>
<b>Professional/Consulting Services</b>							
Audit & Taxes	-	-	-	-	-	-	14,193
Legal	2,766	2,500	266	5,497	5,000	(497)	30,000
Professional Development	-	-	-	-	-	-	8,100
General Consulting	505	-	505	3,100	-	(3,100)	20,271
Special Activities/Field Trips	-	-	-	-	-	-	8,700
Other Taxes and Fees	1,438	-	1,438	1,514	-	(1,514)	5,200
Payroll Service Fee	-	411	(411)	-	823	823	4,937
Management Fee	-	33,185	(33,185)	-	66,370	66,370	398,217
District Oversight Fee	-	2,165	(2,165)	-	2,165	2,165	41,373
<b>Total Professional/Consulting Services</b>	<b>4,709</b>	<b>38,261</b>	<b>(33,552)</b>	<b>10,111</b>	<b>74,357</b>	<b>64,246</b>	<b>530,991</b>
<b>Depreciation</b>							
Depreciation Expense	6,315	6,833	(519)	12,630	13,667	1,037	82,000
<b>Total Depreciation</b>	<b>6,315</b>	<b>6,833</b>	<b>(519)</b>	<b>12,630</b>	<b>13,667</b>	<b>1,037</b>	<b>82,000</b>
<b>Total Expenses</b>	<b>376,618</b>	<b>436,387</b>	<b>(59,768)</b>	<b>640,730</b>	<b>638,620</b>	<b>(2,111)</b>	<b>5,168,490</b>
<b>Change in Net Assets</b>	<b>(10,332)</b>	<b>(279,163)</b>	<b>149,294</b>	<b>(94,438)</b>	<b>(480,812)</b>	<b>386,374</b>	<b>(1,186,318)</b>
Net Assets, Beginning of Period	5,165,345			5,249,451			
<b>Net Assets, End of Period</b>	<b>\$5,155,013</b>			<b>\$5,155,013</b>			

**Alum Rock High School**

**Budget vs Actual**

For the period ended August 31, 2024

	Current Period Actual	Current Period Budget	Current Period Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget
<b>Revenues</b>							
Other Local Revenue							
Interest Revenue	1	-	1	3	-	3	-
Total Other Local Revenue	1	-	1	3	-	3	-
<b>Total Revenues</b>	<b>1</b>	<b>-</b>	<b>1</b>	<b>3</b>	<b>-</b>	<b>3</b>	<b>-</b>
<b>Expenses</b>							
Certificated Salaries							
Teachers' Salaries	5,236	-	5,236	10,271	-	(10,271)	-
Administrators' Salaries	3,111	-	3,111	6,223	-	(6,223)	-
Total Certificated Salaries	8,348	-	8,348	16,494	-	(16,494)	-
Classified Salaries							
Clerical and Office Staff Salaries	3,573	-	3,573	7,145	-	(7,145)	-
Total Classified Salaries	3,573	-	3,573	7,145	-	(7,145)	-
Benefits							
State Teachers' Retirement System, certificated positions	1,594	-	1,594	3,150	-	(3,150)	-
Public Employees' Retirement System, classified positions	966	-	966	1,933	-	(1,933)	-
OASDI/Medicare/Alternative, certificated positions	215	-	215	430	-	(430)	-
Medicare/Alternative, certificated positions	170	-	170	336	-	(336)	-
Health and Welfare Benefits, certificated positions	(30)	-	(30)	(76)	-	76	-
Total Benefits	2,915	-	2,915	5,773	-	(5,773)	-

**Alum Rock High School**

**Budget vs Actual**

For the period ended August 31, 2024

	Current Period Actual	Current Period Budget	Current Period Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget
Facilities, Repairs & Other Leases							
Rent	-	-	-	11,013	-	(11,013)	-
Equipment Leases	-	-	-	173	-	(173)	-
Repairs and Maintenance	-	-	-	24,638	-	(24,638)	-
Total Facilities, Repairs & Other Leases	-	-	-	35,824	-	(35,824)	-
Professional/Consulting Services							
Legal	7,218	-	7,218	7,218	-	(7,218)	-
Other Taxes and Fees	12	-	12	12	-	(12)	-
Total Professional/Consulting Services	7,229	-	7,229	7,229	-	(7,229)	-
Depreciation							
Depreciation Expense	-	-	-	0	-	(0)	-
Total Depreciation	-	-	-	0	-	(0)	-
<b>Total Expenses</b>	<b>22,065</b>	<b>-</b>	<b>22,065</b>	<b>72,466</b>	<b>-</b>	<b>(72,466)</b>	<b>-</b>
<b>Change in Net Assets</b>	<b>(22,063)</b>	<b>-</b>	<b>22,066</b>	<b>(72,463)</b>	<b>-</b>	<b>(72,463)</b>	<b>-</b>
Net Assets, Beginning of Period	(292,530)			(242,131)			
<b>Net Assets, End of Period</b>	<b>\$ (314,593)</b>			<b>\$ (314,593)</b>			

# El Primero High School

## Budget vs Actual

For the period ended August 31, 2024

	Current Period Actual	Current Period Budget	Current Period Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget
<b>Revenues</b>							
State Aid - Revenue Limit							
LCFF State Aid	\$ 18,672	\$ 67,942	\$ (49,270)	\$ 37,344	\$ 67,942	\$ (30,598)	\$ 1,538,945
Education Protection Account	-	-	-	20,077	-	20,077	94,500
In Lieu of Property Taxes	277,231	279,895	(2,664)	585,491	279,895	305,596	5,283,249
<b>Total State Aid - Revenue Limit</b>	<b>295,903</b>	<b>347,836</b>	<b>(51,933)</b>	<b>642,912</b>	<b>347,836</b>	<b>295,076</b>	<b>6,916,694</b>
Federal Revenue							
Special Education - Entitlement	-	2,712	(2,712)	-	2,712	(2,712)	61,425
Federal Child Nutrition	-	-	-	-	-	-	278,118
Title I, Part A - Basic Low Income	-	-	-	-	-	-	194,574
Title II, Part A - Teacher Quality	-	-	-	1,860	-	1,860	18,650
Title III - Limited English	-	-	-	6,122	-	6,122	23,160
Other Federal Revenue	-	-	-	72	-	72	9,869
Prior Year Federal Revenue	53,862	-	53,862	53,862	-	53,862	-
<b>Total Federal Revenue</b>	<b>53,862</b>	<b>2,712</b>	<b>51,150</b>	<b>61,916</b>	<b>2,712</b>	<b>59,204</b>	<b>585,796</b>
Other State Revenue							
State Special Education	20,872	18,046	2,826	20,872	18,046	2,826	408,764
State Child Nutrition	-	-	-	-	-	-	26,325
School Facilities (SB740)	-	-	-	-	-	-	644,112
Mandated Cost	-	-	-	-	-	-	23,017
State Lottery	-	-	-	-	-	-	117,653
Prior Year Revenue	66,019	-	66,019	66,019	-	66,019	-
Other State Revenue	903	1,181	(278)	1,806	1,181	625	108,125
<b>Total Other State Revenue</b>	<b>87,794</b>	<b>19,227</b>	<b>68,566</b>	<b>88,697</b>	<b>19,227</b>	<b>69,469</b>	<b>1,327,995</b>
Other Local Revenue							
Interest Revenue	3	-	3	6	-	6	-
Contributions, Unrestricted	-	1,000	(1,000)	-	2,000	(2,000)	12,000
Contributions, Restricted	-	7,995	(7,995)	-	15,991	(15,991)	95,943
<b>Total Other Local Revenue</b>	<b>3</b>	<b>8,995</b>	<b>(8,992)</b>	<b>6</b>	<b>17,991</b>	<b>(17,984)</b>	<b>107,943</b>
<b>Total Revenues</b>	<b>437,562</b>	<b>378,771</b>	<b>58,791</b>	<b>793,531</b>	<b>387,766</b>	<b>405,765</b>	<b>8,938,429</b>
<b>Expenses</b>							
Certificated Salaries							
Teachers' Salaries	218,031	262,496	(44,464)	338,556	277,220	(61,336)	2,902,176
Teachers' Substitute Hours	4,877	-	4,877	7,517	-	(7,517)	-
Teachers' Extra Duty/Stipends	-	1,718	(1,718)	-	1,718	1,718	18,900
Pupil Support Salaries	4,227	12,773	(8,545)	6,900	12,773	5,873	140,500
Administrators' Salaries	40,529	45,355	(4,826)	78,315	86,760	8,445	536,360
<b>Total Certificated Salaries</b>	<b>267,664</b>	<b>322,342</b>	<b>(54,678)</b>	<b>431,287</b>	<b>378,470</b>	<b>(52,817)</b>	<b>3,597,936</b>
Classified Salaries				119,143			917,808
Instructional Salaries	23,367	31,435	(8,068)	35,249	31,435	(3,814)	345,785
Support Salaries	14,514	22,769	(8,256)	22,073	22,769	696	233,870
Supervisors' and Administrators' Salaries	11,520	8,453	3,067	23,039	16,906	(6,134)	101,433
Clerical and Office Staff Salaries	25,301	19,968	5,332	38,782	37,035	(1,747)	236,720
<b>Total Classified Salaries</b>	<b>74,701</b>	<b>82,626</b>	<b>(7,925)</b>	<b>119,143</b>	<b>108,145</b>	<b>(10,998)</b>	<b>917,808</b>
Benefits							
State Teachers' Retirement System, certificated positions	51,785	61,567	(9,782)	69,989	72,288	2,299	687,206
Public Employees' Retirement System, classified positions	18,605	22,970	(4,365)	29,946	30,064	118	255,151
OASDI/Medicare/Alternative, certificated positions	4,281	5,123	(842)	6,944	6,705	(239)	56,904
Medicare/Alternative, certificated positions	4,832	5,872	(1,040)	6,866	7,056	190	65,478
Health and Welfare Benefits, certificated positions	(4,164)	36,833	(40,997)	(6,414)	73,667	80,081	442,000
State Unemployment Insurance, certificated positions	429	1,694	(1,265)	435	3,388	2,953	33,877
Workers' Compensation Insurance, certificated positions	4,541	5,670	(1,129)	4,541	6,813	2,272	63,220
<b>Total Benefits</b>	<b>80,308</b>	<b>139,729</b>	<b>(59,421)</b>	<b>112,306</b>	<b>199,980</b>	<b>87,674</b>	<b>1,603,836</b>

# El Primero High School

## Budget vs Actual

For the period ended August 31, 2024

	Current Period Actual	Current Period Budget	Current Period Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget
<b>Books &amp; Supplies</b>							
Textbooks and Core Materials	-	11,250	(11,250)	-	11,250	11,250	45,000
Books and Reference Materials	1,813	-	1,813	1,813	-	(1,813)	-
School Supplies	70,571	3,184	67,387	70,571	6,367	(64,204)	38,203
Software	30,763	6,135	24,628	61,688	12,270	(49,419)	73,617
Office Expense	189	-	189	189	-	(189)	-
Business Meals	-	57	(57)	-	113	113	680
Noncapitalized Equipment	-	4,270	(4,270)	-	4,270	4,270	21,350
Food Services	-	27,677	(27,677)	3,059	27,677	24,618	304,443
<b>Total Books &amp; Supplies</b>	<b>103,335</b>	<b>52,572</b>	<b>50,763</b>	<b>137,320</b>	<b>61,947</b>	<b>(75,373)</b>	<b>483,293</b>
<b>Subagreement Services</b>							
Special Education	8,995	34,496	(25,501)	8,995	34,496	25,501	379,460
Substitute Teacher	1,050	3,200	(2,150)	1,050	3,200	2,150	35,200
<b>Total Subagreement Services</b>	<b>10,045</b>	<b>37,696</b>	<b>(27,651)</b>	<b>10,045</b>	<b>37,696</b>	<b>27,651</b>	<b>414,660</b>
<b>Operations &amp; Housekeeping</b>							
Auto and Travel	-	455	(455)	-	455	455	5,000
Dues & Memberships	-	1,250	(1,250)	3,925	2,500	(1,425)	15,000
Insurance	10,327	5,080	5,247	22,087	10,161	(11,927)	60,964
Utilities	-	6,005	(6,005)	-	12,010	12,010	72,058
Janitorial Services	-	6,424	(6,424)	-	12,848	12,848	77,086
Communications	(26,809)	1,251	(28,060)	(26,800)	2,503	29,303	15,017
Postage and Shipping	654	-	654	1,254	-	(1,254)	4,513
<b>Total Operations &amp; Housekeeping</b>	<b>(15,828)</b>	<b>20,465</b>	<b>(36,293)</b>	<b>466</b>	<b>40,475</b>	<b>40,009</b>	<b>249,638</b>
<b>Facilities, Repairs &amp; Other Leases</b>							
Rent	30,814	113,346	(82,532)	61,628	226,691	165,063	1,360,147
Equipment Leases	2,158	2,052	106	2,724	4,104	1,380	24,624
Repairs and Maintenance	1,702	4,425	(2,723)	1,856	8,850	6,994	53,099
<b>Total Facilities, Repairs &amp; Other Leases</b>	<b>34,673</b>	<b>119,823</b>	<b>(85,149)</b>	<b>66,208</b>	<b>239,645</b>	<b>173,437</b>	<b>1,437,870</b>
<b>Professional/Consulting Services</b>							
Audit & Taxes	-	-	-	-	-	-	14,913
Legal	6,495	2,500	3,995	6,495	5,000	(1,495)	30,000
General Consulting	2,745	-	2,745	2,745	-	(2,745)	283,972
Special Activities/Field Trips	-	-	-	-	-	-	7,000
Other Taxes and Fees	1,008	-	1,008	5,888	-	(5,888)	10,000
Payroll Service Fee	-	732	(732)	-	1,464	1,464	8,782
Management Fee	-	74,487	(74,487)	-	148,974	148,974	893,843
District Oversight Fee	4,967	3,478	1,488	10,227	3,478	(6,748)	69,167
SPED Encroachment	639	-	639	639	-	(639)	-
Public Relations/Recruitment	-	-	-	-	-	-	4,500
<b>Total Professional/Consulting Services</b>	<b>15,854</b>	<b>81,197</b>	<b>(65,343)</b>	<b>25,994</b>	<b>158,916</b>	<b>132,922</b>	<b>1,322,177</b>
<b>Depreciation</b>							
Depreciation Expense	3,599	3,695	(96)	7,198	7,390	193	44,341
<b>Total Depreciation</b>	<b>3,599</b>	<b>3,695</b>	<b>(96)</b>	<b>7,198</b>	<b>7,390</b>	<b>193</b>	<b>44,341</b>
<b>Total Expenses</b>	<b>574,351</b>	<b>860,144</b>	<b>(285,792)</b>	<b>909,967</b>	<b>1,232,665</b>	<b>322,697</b>	<b>10,071,559</b>
<b>Change in Net Assets</b>	<b>(136,790)</b>	<b>(481,373)</b>	<b>(227,002)</b>	<b>(116,437)</b>	<b>(844,899)</b>	<b>728,462</b>	<b>(1,133,130)</b>
Net Assets, Beginning of Period	4,386,220			4,365,867			
<b>Net Assets, End of Period</b>	<b>\$4,249,430</b>			<b>\$4,249,430</b>			

**El Camino Middle School**

**Budget vs Actual**

For the period ended August 31, 2024

	Current Period Actual	Current Period Budget	Current Period Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget
<b>Revenues</b>							
State Aid - Revenue Limit							
LCFF State Aid	\$ 66,028	\$ 18,496	\$ 47,532	\$ 132,056	\$ 18,496	\$ 113,560	\$ 361,732
Education Protection Account	-	-	-	10,659	-	10,659	42,504
In Lieu of Property Taxes	133,806	133,806	(0)	257,769	133,806	123,963	2,180,744
<b>Total State Aid - Revenue Limit</b>	<b>199,834</b>	<b>152,302</b>	<b>47,532</b>	<b>400,484</b>	<b>152,302</b>	<b>248,182</b>	<b>2,584,980</b>
Federal Revenue							
Special Education - Entitlement	-	1,413	(1,413)	-	1,413	(1,413)	27,628
Federal Child Nutrition	-	-	-	-	-	-	140,648
Title I, Part A - Basic Low Income	41,144	-	41,144	41,144	-	41,144	163,079
Title II, Part A - Teacher Quality	-	-	-	-	-	-	11,565
Title III - Limited English	-	-	-	4,911	-	4,911	18,578
Other Federal Revenue	-	-	-	74	-	74	13,950
<b>Total Federal Revenue</b>	<b>41,144</b>	<b>1,413</b>	<b>39,731</b>	<b>46,129</b>	<b>1,413</b>	<b>44,716</b>	<b>375,448</b>
Other State Revenue							
State Special Education	15,952	9,401	6,551	15,952	9,401	6,551	183,853
State Child Nutrition	-	-	-	-	-	-	13,313
School Facilities (SB740)	-	-	-	-	-	-	292,725
Mandated Cost	-	-	-	-	-	-	9,269
State Lottery	-	-	-	-	-	-	52,917
Prior Year Revenue	27,977	-	27,977	27,977	-	27,977	-
Other State Revenue	1,716	531	1,185	3,432	531	2,901	471,458
<b>Total Other State Revenue</b>	<b>45,645</b>	<b>9,932</b>	<b>35,713</b>	<b>47,361</b>	<b>9,932</b>	<b>37,429</b>	<b>1,023,535</b>
Other Local Revenue							
Interest Revenue	1	-	1	1	-	1	-
Contributions, Unrestricted	-	417	(417)	-	833	(833)	5,000
Contributions, Restricted	-	2,141	(2,141)	-	4,281	(4,281)	25,688
<b>Total Other Local Revenue</b>	<b>1</b>	<b>2,557</b>	<b>(2,557)</b>	<b>1</b>	<b>5,115</b>	<b>(5,114)</b>	<b>30,688</b>
<b>Total Revenues</b>	<b>286,624</b>	<b>166,204</b>	<b>120,420</b>	<b>493,975</b>	<b>168,761</b>	<b>325,214</b>	<b>4,014,651</b>
<b>Expenses</b>							
Certificated Salaries							
Teachers' Salaries	64,112	75,651	(11,539)	79,586	82,776	3,189	839,285
Teachers' Substitute Hours	7,511	-	7,511	7,511	-	(7,511)	-
Teachers' Extra Duty/Stipends	-	2,009	(2,009)	-	2,009	2,009	22,100
Pupil Support Salaries	4,227	8,318	(4,091)	4,426	8,318	3,892	91,500
Administrators' Salaries	25,350	25,794	(444)	44,832	49,688	4,856	305,726
<b>Total Certificated Salaries</b>	<b>101,201</b>	<b>111,772</b>	<b>(10,571)</b>	<b>136,356</b>	<b>142,791</b>	<b>6,435</b>	<b>1,258,611</b>
Classified Salaries							
Instructional Salaries	20,387	11,824	8,563	24,561	11,824	(12,737)	130,066
Support Salaries	10,552	4,665	5,887	12,507	4,665	(7,842)	34,719
Supervisors' and Administrators' Salaries	2,001	3,902	(1,901)	4,003	6,283	2,280	45,308
Clerical and Office Staff Salaries	10,270	8,209	2,061	20,231	16,418	(3,813)	98,510
<b>Total Classified Salaries</b>	<b>43,210</b>	<b>28,600</b>	<b>14,610</b>	<b>61,302</b>	<b>39,190</b>	<b>(22,112)</b>	<b>308,602</b>
Benefits							
State Teachers' Retirement System, certificated positions	20,811	21,348	(537)	26,294	27,273	979	240,395
Public Employees' Retirement System, classified positions	7,530	7,736	(206)	10,807	10,601	(206)	83,477
OASDI/Medicare/Alternative, certificated positions	2,427	1,773	653	3,564	2,430	(1,134)	19,133
Medicare/Alternative, certificated positions	2,075	2,035	39	2,743	2,639	(105)	22,725
Health and Welfare Benefits, certificated positions	(300)	10,150	(10,450)	(454)	20,300	20,754	121,800
State Unemployment Insurance, certificated positions	1,358	759	599	1,367	1,517	151	15,173
Workers' Compensation Insurance, certificated positions	1,603	1,965	(363)	1,603	2,548	945	21,941
<b>Total Benefits</b>	<b>35,503</b>	<b>45,767</b>	<b>(10,264)</b>	<b>45,922</b>	<b>67,308</b>	<b>21,385</b>	<b>524,643</b>



**El Camino Middle School**

**Budget vs Actual**

For the period ended August 31, 2024

	Current Period Actual	Current Period Budget	Current Period Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget
<b>Books &amp; Supplies</b>							
Textbooks and Core Materials	-	7,725	(7,725)	-	7,725	7,725	30,900
School Supplies	2,720	4,461	(1,742)	2,720	8,922	6,203	53,533
Software	8,243	4,608	3,636	35,894	9,215	(26,679)	55,292
Office Expense	189	20	169	189	40	(149)	240
Noncapitalized Equipment	-	2,275	(2,275)	-	2,275	2,275	11,375
Food Services	-	13,996	(13,996)	1,059	13,996	12,938	153,961
<b>Total Books &amp; Supplies</b>	<b>11,152</b>	<b>33,085</b>	<b>(21,934)</b>	<b>39,861</b>	<b>42,174</b>	<b>2,313</b>	<b>305,301</b>
<b>Subagreement Services</b>							
Special Education	-	19,193	(19,193)	-	19,193	19,193	211,120
Substitute Teacher	1,400	-	1,400	1,400	-	(1,400)	-
Other Educational Consultants	-	-	-	-	-	-	229,183
<b>Total Subagreement Services</b>	<b>1,400</b>	<b>19,193</b>	<b>(17,793)</b>	<b>1,400</b>	<b>19,193</b>	<b>17,793</b>	<b>440,303</b>
<b>Operations &amp; Housekeeping</b>							
Auto and Travel	-	227	(227)	-	227	227	2,500
Dues & Memberships	-	169	(169)	-	339	339	2,031
Insurance	4,587	5,118	(531)	11,318	10,236	(1,082)	61,416
Utilities	-	3,655	(3,655)	-	7,310	7,310	43,858
Janitorial Services	-	8,345	(8,345)	-	16,689	16,689	100,134
Communications	(12,024)	1,285	(13,309)	(12,015)	2,570	14,585	15,421
Postage and Shipping	56	-	56	56	-	(56)	400
<b>Total Operations &amp; Housekeeping</b>	<b>(7,381)</b>	<b>18,799</b>	<b>(26,180)</b>	<b>(641)</b>	<b>37,371</b>	<b>38,011</b>	<b>225,760</b>
<b>Facilities, Repairs &amp; Other Leases</b>							
Rent	71,578	98,303	(26,725)	143,156	196,606	53,450	1,179,634
Equipment Leases	1,366	2,052	(686)	1,689	4,104	2,415	24,624
Repairs and Maintenance	7,808	4,594	3,214	10,068	9,189	(880)	55,131
<b>Total Facilities, Repairs &amp; Other Leases</b>	<b>80,752</b>	<b>104,949</b>	<b>(24,197)</b>	<b>154,913</b>	<b>209,898</b>	<b>54,985</b>	<b>1,259,389</b>
<b>Professional/Consulting Services</b>							
Audit & Taxes	-	-	-	-	-	-	14,193
Legal	2,766	2,500	266	2,766	5,000	2,234	30,000
Professional Development	-	-	-	-	-	-	2,900
General Consulting	516	-	516	3,111	-	(3,111)	114,443
Special Activities/Field Trips	-	-	-	-	-	-	7,100
Other Taxes and Fees	1,754	-	1,754	4,868	-	(4,868)	-
Payroll Service Fee	-	336	(336)	-	672	672	4,032
Management Fee	-	33,455	(33,455)	-	66,911	66,911	401,465
District Oversight Fee	2,182	1,523	659	2,132	1,523	(609)	25,850
SPED Encroachment	312	-	312	312	-	(312)	-
<b>Total Professional/Consulting Services</b>	<b>7,530</b>	<b>37,814</b>	<b>(30,284)</b>	<b>13,189</b>	<b>74,106</b>	<b>60,917</b>	<b>599,983</b>
<b>Depreciation</b>							
Depreciation Expense	4,300	5,418	(1,117)	8,601	10,835	2,234	65,010
<b>Total Depreciation</b>	<b>4,300</b>	<b>5,418</b>	<b>(1,117)</b>	<b>8,601</b>	<b>10,835</b>	<b>2,234</b>	<b>65,010</b>
<b>Total Expenses</b>	<b>277,668</b>	<b>405,398</b>	<b>(127,730)</b>	<b>460,904</b>	<b>642,865</b>	<b>181,962</b>	<b>4,987,602</b>
<b>Change in Net Assets</b>	<b>8,956</b>	<b>(239,194)</b>	<b>(7,310)</b>	<b>33,072</b>	<b>(474,104)</b>	<b>507,175</b>	<b>(972,951)</b>
Net Assets, Beginning of Period	4,448,266			4,424,150			
<b>Net Assets, End of Period</b>	<b>\$4,457,221</b>			<b>\$4,457,221</b>			

## DCP Foundation

### Statement of Activities

For the period ended August 31, 2024

	Current Period Actual	Current Year Actual
<b>Revenues</b>		
Other Local Revenue		
Lease and Rental Income	\$ 254,805	\$ 507,623
Interest Revenue	17,797	37,298
Total Other Local Revenue	<u>272,602</u>	<u>544,921</u>
<b>Total Revenues</b>	<b><u>272,602</u></b>	<b><u>544,921</u></b>
<b>Expenses</b>		
Operations & Housekeeping		
Utilities	<u>13,386</u>	<u>18,618</u>
Total Operations & Housekeeping	<u>13,386</u>	<u>18,618</u>
Facilities, Repairs & Other Leases		
Rent	<u>14,299</u>	<u>28,598</u>
Total Facilities, Repairs & Other Leases	<u>14,299</u>	<u>28,598</u>
Professional/Consulting Services		
General Consulting	<u>4,000</u>	<u>4,000</u>
Total Professional/Consulting Services	<u>4,000</u>	<u>4,000</u>
Depreciation		
Depreciation Expense	<u>102,184</u>	<u>204,368</u>
Total Depreciation	<u>102,184</u>	<u>204,368</u>
<b>Total Expenses</b>	<b><u>133,869</u></b>	<b><u>255,585</u></b>
<b>Change in Net Assets</b>	<b>138,733</b>	<b>289,336</b>
Net Assets, Beginning of Period	<u>38,829,323</u>	<u>38,678,719</u>
<b>Net Assets, End of Period</b>	<b><u>\$ 38,968,056</u></b>	<b><u>\$ 38,968,056</u></b>

*Statement of Financial Position*

August 31, 2024

	Central Office	Alum Rock Middle School	Alum Rock High School	El Primero High School	El Camino Middle School	DCP Foundation	Combined
<b>Assets</b>							
<b>Current Assets</b>							
Cash & Cash Equivalents	\$ (6,914,761)	\$ 2,656,667	\$ (282,883)	\$ 3,526,868	\$ 2,053,356	\$ 4,667,849	\$ 5,707,096
Restricted Cash	-	22,692	-	22,478	7,668	-	52,838
<b>Total Cash &amp; Cash Equivalents</b>	<b>(6,914,761)</b>	<b>2,679,359</b>	<b>(282,883)</b>	<b>3,549,346</b>	<b>2,061,024</b>	<b>4,667,849</b>	<b>5,759,934</b>
Accounts Receivable	4,569	500	5,958	-	-	43,452	54,479
Public Funding Receivables	-	1,045,573	209,900	1,368,412	735,829	-	3,359,713
Due To/From Related Parties	1,211,879	(736,150)	(92,758)	(1,765,388)	191,131	1,248,504	57,217
Prepaid Expenses	11,619	-	-	-	-	-	11,619
<b>Total Current Assets</b>	<b>(5,686,694)</b>	<b>2,989,281</b>	<b>(159,784)</b>	<b>3,152,370</b>	<b>2,987,984</b>	<b>5,959,804</b>	<b>9,242,962</b>
<b>Long-Term Assets</b>							
Property & Equipment, Net	-	2,382,047	-	1,352,934	1,579,887	34,617,806	39,932,674
Right-of-Use Asset, Net	-	15,958,951	232,762	17,251,471	15,164,850	-	48,608,034
<b>Total Long Term Assets</b>	<b>-</b>	<b>18,340,998</b>	<b>232,762</b>	<b>18,604,405</b>	<b>16,744,737</b>	<b>34,617,806</b>	<b>88,540,709</b>
<b>Total Assets</b>	<b>\$ (5,686,694)</b>	<b>\$ 21,330,279</b>	<b>\$ 72,978</b>	<b>\$ 21,756,775</b>	<b>\$ 19,732,721</b>	<b>\$ 40,577,611</b>	<b>\$ 97,783,671</b>
<b>Liabilities</b>							
<b>Current Liabilities</b>							
Accounts Payable	\$ 21,818	\$ 73,835	\$ (10,629)	\$ 51,870	\$ 22,610	\$ -	\$ 159,503
Accrued Liabilities	223,975	14,266	165,439	261,119	181,522	167,155	1,013,476
Deferred Revenue	-	22,692	-	22,478	7,668	347,821	400,659
Notes Payable, Current Portion	-	-	-	-	-	645,000	645,000
<b>Total Current Liabilities</b>	<b>245,793</b>	<b>110,792</b>	<b>154,810</b>	<b>335,466</b>	<b>211,801</b>	<b>1,159,976</b>	<b>2,218,638</b>
<b>Long-Term Liabilities</b>							
Notes Payable, Net of Current Portion	-	-	-	-	-	449,579	449,579
Operating Lease Liability, Net of Current P	-	16,064,474	232,762	17,171,879	15,063,699	-	48,532,814
<b>Total Long-Term Liabilities</b>	<b>-</b>	<b>16,064,474</b>	<b>232,762</b>	<b>17,171,879</b>	<b>15,063,699</b>	<b>449,579</b>	<b>48,982,393</b>
<b>Total Liabilities</b>	<b>245,793</b>	<b>16,175,266</b>	<b>387,572</b>	<b>17,507,345</b>	<b>15,275,500</b>	<b>1,609,555</b>	<b>51,201,031</b>
<b>Net Asset</b>	<b>(5,932,486)</b>	<b>5,155,013</b>	<b>(314,593)</b>	<b>4,249,430</b>	<b>4,457,221</b>	<b>38,968,056</b>	<b>46,582,640</b>
<b>Total Liabilities and Net Assets</b>	<b>\$ (5,686,693)</b>	<b>\$ 21,330,279</b>	<b>\$ 72,979</b>	<b>\$ 21,756,775</b>	<b>\$ 19,732,721</b>	<b>\$ 40,577,611</b>	<b>\$ 97,783,671</b>

**Statement of Cash Flows**

For the period ended August 31, 2024

	Central Office	Alum Rock Middle School	Alum Rock High School	El Primero High School	El Camino Middle School	DCP Foundation	Month Ended 08/31/24
<b>Cash Flows from Operating Activities</b>							
Change in Net Assets	\$ (203,268)	\$ (10,332)	\$ (22,063)	\$ (136,790)	\$ 8,956	\$ 138,733	\$ (224,765)
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
Due from Related Parties	(211,604)	(33,611)	30,890	150,364	64,086	(126)	-
Prepaid Expenses	28,616	-	-	-	-	-	28,616
Accounts Payable	(18,153)	38,634	(8,265)	2,269	(60,045)	(21,353)	(66,912)
Accrued Expenses	(30,717)	(12,351)	(560)	(30,679)	(21,131)	(1,823)	(97,260)
Deferred Revenue	-	11,346	-	11,239	3,834	-	26,419
<b>Total Cash Flows from Operating Activities</b>	<b>(435,126)</b>	<b>-</b>	<b>1</b>	<b>3</b>	<b>1</b>	<b>217,616</b>	<b>(217,505)</b>
Change in Cash & Cash Equivalents	(435,126)	-	1	3	1	217,616	(217,505)
Cash & Cash Equivalents, Beginning of Period	(6,479,635)	2,679,359	(282,884)	3,549,343	2,061,024	4,450,233	5,977,440
<b>Cash and Cash Equivalents, End of Period</b>	<b>\$ (6,914,761)</b>	<b>\$ 2,679,359</b>	<b>\$ (282,883)</b>	<b>\$ 3,549,346</b>	<b>\$ 2,061,024</b>	<b>\$ 4,667,849</b>	<b>\$ 5,759,934</b>

Central Office

Check Register

For the period ended August 31, 2024

Check Number	Vendor Name	Check Date	Check Amount
<i>9001-101-Op x7787 - Heritage Bank</i>			
10003	WILM000--Wilmington Trust, National Association	8/1/2024	\$ 65,276.80
10004	SOBR000--The Sobrato Foundation	8/8/2024	2,396.64
10005	SJUSD000--San Jose Unified School District	8/13/2024	16,066.32
10006	SCCOE002--Santa Clara County Office of Education	8/13/2024	39,991.86
10007	CHAR002--Charter Impact	8/14/2024	22,418.00
10008	HANO000--The Hanover Insurance Group	8/22/2024	17,967.00
10009	TRAV000--Travelers CL Remittance Center	8/26/2024	1,147.00
10010	COUN000--County of Santa Clara Dept of Health	8/28/2024	224.75
50008	EMPL001--Employment Development Dept	8/7/2024	106.06
50009	EMPL001--Employment Development Dept	8/21/2024	106.06
ACH	SCCOE001--Santa Clara County Office of Education	8/13/2024	33,438.37
ACH	SCCOE000--Santa Clara County Office of Education	8/13/2024	30,780.65
ACH	EMHS000--EMH Sports USA, Inc.	8/5/2024	1,235.00
ACH	ESME000--Esmeralda Alcaraz	8/5/2024	200.00
ACH	PSAL000--PSAL INC	8/5/2024	3,925.00
ACH	NAVI003--Navia Benefit Solutions Client Pay	8/5/2024	644.20
ACH	BRIS001--Briscoe Economics Group, Inc.	8/5/2024	207.00
ACH	QUA4302--Quadiant Finance USA, Inc.	8/5/2024	600.00
ACH	ALLI004--AIS Trust Account Newport	8/5/2024	5,416.95
ACH	SERV000--Service Rent-A-Car Inc.	8/5/2024	442.28
ACH	NOBH000--Nob Hill Catering, Inc.	8/5/2024	15,515.00
ACH	POIN000--The Point Collective, Inc.	8/5/2024	4,045.02
ACH	GOTO000--GoTo Communications Inc.	8/5/2024	1,950.37
ACH	CLEG000--Aaron Clegg	8/5/2024	626.10
ACH	PURE000--Puredata Consulting Inc	8/5/2024	2,880.00
ACH	EILE001--Eileen Brown	8/5/2024	77.58
ACH	LONG000--Long Luc Insurance Agency	8/5/2024	92.00
ACH	BAY8622--Bay Alarm Company, Acct # 3218622	8/5/2024	50.00
ACH	EDTH000--Edtheory Staffing Services	8/5/2024	4,320.00
ACH	CENT004--Central Coast Section, CIF	8/5/2024	1,700.00
ACH	HOPS000--HopSkipDrive, Inc.	8/5/2024	1,073.94
ACH	SUTT001--Sutter Health Plus	8/5/2024	33,143.60
ACH	SUPE701--Superior Vision Services, Inc.	8/5/2024	780.34
ACH	QUA4260--Quadiant Finance USA, Inc.	8/5/2024	500.00
ACH	CLAR002--Clark Pest Control, Inc.	8/5/2024	146.00
ACH	PERF001--Perfective Maintenance LLC	8/5/2024	19,872.57
ACH	CHAT000--Sharlyn Schweitzerhof dba Chatterbox Speech Therapy	8/5/2024	37,500.00
ACH	STAR000--Star Elevator, Inc.	8/5/2024	307.74
ACH	JESS004--Jessica Nazareno	8/5/2024	181.30
ACH	COM5650--Comcast # 923745650	8/5/2024	90.76
ACH	READ000--ReadyRefresh	8/5/2024	587.77
ACH	KIMB002--Kimberly Prohaska	8/5/2024	300.00
ACH	LEGA000--Legacy Business Solutions	8/5/2024	1,700.17
ACH	IRON000--Iron Mountain	8/5/2024	871.26
ACH	CSMC000--CSMC	8/12/2024	2,578.54
ACH	NAVI003--Navia Benefit Solutions Client Pay	8/12/2024	616.20
ACH	NOBH000--Nob Hill Catering, Inc.	8/12/2024	5,704.00
ACH	COUN000--County of Santa Clara Dept of Health	8/12/2024	1,798.00
ACH	BACK001--Backupify, Inc.	8/12/2024	550.00
ACH	CIGN000--CHLIC-CHICAGO	8/12/2024	6,366.52
ACH	IRON000--Iron Mountain	8/12/2024	256.46
ACH	ARRI000--Arriba! Linguistic Services	8/19/2024	1,798.05
ACH	BRIS001--Briscoe Economics Group, Inc.	8/19/2024	7,217.50
ACH	ALLI004--AIS Trust Account Newport	8/19/2024	13,639.68
ACH	BACK001--Backupify, Inc.	8/19/2024	550.00
ACH	LONG000--Long Luc Insurance Agency	8/19/2024	161.00
ACH	TANG000--Tangram Insurance Services Inc	8/19/2024	8,903.00
ACH	EDTH000--Edtheory Staffing Services	8/19/2024	3,865.75
ACH	CONC000--Occupational Health Centers of California, A Medical Corp	8/19/2024	113.00
ACH	HOPS000--HopSkipDrive, Inc.	8/19/2024	413.25
ACH	PERF001--Perfective Maintenance LLC	8/19/2024	9,981.20
ACH	CAST004--Saray Castellon	8/19/2024	406.86
ACH	IRON000--Iron Mountain	8/19/2024	586.83
ACH	MEMO000--Memory Book Company	8/23/2024	1,812.76

**Central Office**

**Check Register**

For the period ended August 31, 2024

Check Number	Vendor Name	Check Date	Check Amount
ACH	MAXI002--Amergis Healthcare Staffing Inc	8/23/2024	2,137.50
ACH	UNIV003--UC Regents	8/23/2024	4,480.00
ACH	DEPA001--Department of Industrial Relations	8/23/2024	675.00
ACH	BRAD000--Bradford Sargent	8/23/2024	267.00
ACH	CLAR002--Clark Pest Control, Inc.	8/23/2024	146.00
ACH	OCCU000--Occuscreen, LLC	8/23/2024	1,517.99
ACH	PERF001--Perfective Maintenance LLC	8/23/2024	699.09
ACH	STAR000--Star Elevator, Inc.	8/23/2024	1,305.74
ACH	SAVV000--Savvas Learning Company LLC	8/23/2024	57,316.88
ACH	COM5650--Comcast # 923745650	8/23/2024	129.90
ACH	READ000--ReadyRefresh	8/23/2024	371.08
ACH	IRON000--Iron Mountain	8/23/2024	265.22
ACH	INOV000--Inova	8/1/2024	954.26
ACH	INOV000--Inova	8/1/2024	2,823.58
ACH	INOV000--Inova	8/14/2024	85,567.89
ACH	INOV000--Inova	8/14/2024	257,569.92
ACH	NAVI001--Navia Benefit (ACH)/Avidia Bank (HSA Account)	8/14/2024	2,420.55
ACH	NAVI000--Navia Benefit Solutions	8/27/2024	5.00
ACH	NAVI001--Navia Benefit (ACH)/Avidia Bank (HSA Account)	8/28/2024	4,516.70
ACH	INOV000--Inova	8/29/2024	78,452.46
ACH	INOV000--Inova	8/29/2024	268,455.32
ACH	CALS000--CalSTRS	8/30/2024	56,467.15
ACH	CALS000--CalSTRS	8/30/2024	103,018.80
ACH	HERI000--Heritage Acct#7787 - Bank Rec Use	8/30/2024	40.00
ACH	HERI000--Heritage Acct#7787 - Bank Rec Use	8/30/2024	75.00
ACH	HERI000--Heritage Acct#7787 - Bank Rec Use	8/30/2024	5.28

**Total Disbursements Issued in August \$ 1,367,903.37**

Central Office

Check Register

For the period ended August 31, 2024

Check Number	Vendor Name	Check Date	Check Amount
<i>9051-105-Fac1 x7837 - Heritage Bank</i>			
30003	SANJ8859--San Jose Water	8/8/2024	\$ 154.65
30004	REPU002--Republic Services #915	8/15/2024	1,505.80
30005	PGE003--PG&E	8/20/2024	<u>8,153.94</u>
			9,814.39
 <i>9052-105-Fac2 x7845 - Heritage Bank</i>			
40004	ATT1742--AT&T Mobility	8/2/2024	18.49
40005	PGE002--PG&E	8/8/2024	21,352.52
40006	SANJ3089--San Jose Water	8/8/2024	196.84
40007	SANJ6952--San Jose Water	8/8/2024	196.84
40008	ATT1742--AT&T Mobility	8/8/2024	18.76
40009	RBLU000--R. Blum and Associates	8/15/2024	4,000.00
40010	REPU003--Republic Services #915	8/15/2024	3,726.43
40011	ATT6301--AT&T 831-001-3036 301	8/28/2024	88.31
40012	SANJ2447--San Jose Water Company	8/28/2024	<u>1,274.76</u>
			30,872.95

Total Disbursements Issued in August \$ 40,687.34

# Alum Rock Middle School

## Accounts Payable Aging

August 31, 2024

Vendor Name	Invoice/Credit Number	Invoice Date	Date Due	Current	1 - 30 Days Past Due	31 - 60 Days Past Due	61 - 90 Days Past Due	Over 90 Days Past Due	Total
Backupify, Inc.	INV01180639	8/21/2024	9/20/2024	\$ 138	\$ -	\$ -	\$ -	\$ -	\$ 138
Bay Alarm Company, Acct # 3946222	21590801	8/3/2024	8/18/2024	-	934	-	-	-	934
Clark Pest Control, Inc.	35841087	8/14/2024	8/14/2024	-	144	-	-	-	144
Comcast # 905495668	208977921	7/1/2024	8/1/2024	-	(1,972)	-	-	-	(1,972)
Comcast # 905495669	211506970	8/1/2024	9/1/2024	(1,734)	-	-	-	-	(1,734)
CSMC	43968-2	8/15/2024	9/14/2024	615	-	-	-	-	615
Department of Justice	753972	8/5/2024	8/5/2024	-	130	-	-	-	130
EMH Sports USA, Inc.	216-261038-6 Late Fee	6/6/2024	7/6/2024	-	-	34	-	-	34
GoTo Communications Inc.	IN7103152040	8/1/2024	8/31/2024	475	-	-	-	-	475
Infinity Communications and Consulting	17746	8/5/2024	8/5/2024	-	255	-	-	-	255
Legacy Business Solutions	40111	8/16/2024	8/31/2024	369	-	-	-	-	369
Legacy Business Solutions	40110	8/16/2024	8/31/2024	109	-	-	-	-	109
Lidia Garcia	GARC071924	7/19/2024	7/19/2024	-	-	437	-	-	437
Nickell Fire Protection, Inc.	1004094	8/7/2024	9/6/2024	550	-	-	-	-	550
Perfective Maintenance LLC	7312024-3	8/14/2024	9/13/2024	3,296	-	-	-	-	3,296
Project Lead The Way, Inc.	460350	7/31/2024	8/31/2024	1,350	-	-	-	-	1,350
Quadient Finance USA, Inc.	QUAD073024	7/30/2024	7/30/2024	-	-	46	-	-	46
Quadient Leasing USA, Inc.	Q1437517	7/25/2024	8/26/2024	-	1,285	-	-	-	1,285
RAS Technology Consultants Inc	INV-2024701	7/1/2024	7/1/2024	-	-	-	81	-	81
ReadyRefresh	14G0032928913	7/12/2024	7/12/2024	-	-	329	-	-	329
Savvas Learning Company LLC	7028776872	7/2/2024	8/1/2024	-	53,361	-	-	-	53,361
Swing Education, Inc	INV00808618	8/10/2024	9/9/2024	1,680	-	-	-	-	1,680
Swing Education, Inc	INV00811853	8/17/2024	9/16/2024	2,030	-	-	-	-	2,030
Title IX Consult, LLC	1398	7/29/2024	9/6/2024	250	-	-	-	-	250
Travelers CL Remittance Center	TRAV082124	8/21/2024	8/21/2024	-	2	-	-	-	2
Young, Minney & Corr, LLP	11552	8/2/2024	8/2/2024	-	2,766	-	-	-	2,766
<b>Total Outstanding Invoices</b>				<b>\$ 9,128</b>	<b>\$ 56,906</b>	<b>\$ 846</b>	<b>\$ 81</b>	<b>\$ -</b>	<b>\$ 66,962</b>



# Alum Rock High School

## Accounts Payable Aging

August 31, 2024

Vendor Name	Invoice/Credit Number	Invoice Date	Date Due	Current	1 - 30 Days Past Due	31 - 60 Days Past Due	61 - 90 Days Past Due	Over 90 Days Past Due	Total
Iron Mountain	JRD683	7/31/2024	8/30/2024	\$ -	\$ 563	\$ -	\$ -	\$ -	\$ 563
<b>Total Outstanding Invoices</b>				<u>\$ -</u>	<u>\$ 563</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 563</u>

# El Primero High School

## Accounts Payable Aging

August 31, 2024

Vendor Name	Invoice/Credit Number	Invoice Date	Date Due	Current	1 - 30 Days Past Due	31 - 60 Days Past Due	61 - 90 Days Past Due	Over 90 Days Past Due	Total
Amergis Healthcare Staffing Inc	AMER082224	8/22/2024	8/22/2024	\$ -	\$ 6,508	\$ -	\$ -	\$ -	\$ 6,508
Backupify, Inc.	INV01180639	8/21/2024	9/20/2024	138	-	-	-	-	138
Comcast # 932787881	208935318	7/1/2024	8/1/2024	-	(13,434)	-	-	-	(13,434)
Comcast # 932787882	211466382	8/1/2024	9/1/2024	(13,434)	-	-	-	-	(13,434)
CSMC	43968-2	8/15/2024	9/14/2024	1,230	-	-	-	-	1,230
GoTo Communications Inc.	IN7103152040	8/1/2024	8/31/2024	475	-	-	-	-	475
Imagine Learning LLC	1005048	7/23/2024	8/22/2024	-	10,500	-	-	-	10,500
Imagine Learning LLC	999578	6/12/2024	7/12/2024	-	-	8,644	-	-	8,644
Infinity Communications and Consulting	17746	8/5/2024	8/5/2024	-	604	-	-	-	604
Language Line Services, Inc.	11376462	7/31/2024	8/30/2024	-	94	-	-	-	94
Legacy Business Solutions	40114	8/16/2024	8/31/2024	1,386	-	-	-	-	1,386
Legacy Business Solutions	40113	8/16/2024	8/31/2024	55	-	-	-	-	55
Legacy Business Solutions	40112	8/16/2024	8/31/2024	75	-	-	-	-	75
Occupational Health Centers of California, A Med	83341012	6/4/2024	6/4/2024	-	-	-	38	-	38
Perfective Maintenance LLC	6302024-2detail	8/3/2024	9/2/2024	18,631	-	-	-	-	18,631
Perfective Maintenance LLC	7312024-2S	8/10/2024	9/9/2024	822	-	-	-	-	822
Perfective Maintenance LLC	6302024-2	8/10/2024	9/9/2024	8,351	-	-	-	-	8,351
Project Lead The Way, Inc.	460350	7/31/2024	8/31/2024	1,350	-	-	-	-	1,350
Quadient Finance USA, Inc.	QUAD072824	7/28/2024	8/26/2024	-	654	-	-	-	654
Quadient Leasing USA, Inc.	Q1437517	7/25/2024	8/26/2024	-	642	-	-	-	642
RAS Technology Consultants Inc	INV-2024701	7/1/2024	7/1/2024	-	-	-	163	-	163
Savvas Learning Company LLC	7028779941	7/3/2024	8/2/2024	-	177	-	-	-	177
Savvas Learning Company LLC	7028786463	7/9/2024	8/8/2024	-	6,612	-	-	-	6,612
Savvas Learning Company LLC	7028808650	7/23/2024	8/22/2024	-	1,800	-	-	-	1,800
Savvas Learning Company LLC	4027206429	7/29/2024	8/28/2024	-	494	-	-	-	494
Savvas Learning Company LLC	4027206430	7/29/2024	8/28/2024	-	119	-	-	-	119
Savvas Learning Company LLC	4027206648	7/24/2024	8/23/2024	-	2,340	-	-	-	2,340
Savvas Learning Company LLC	4027187273	7/9/2024	8/8/2024	-	596	-	-	-	596
Staples	6005595263	6/28/2024	7/28/2024	-	-	1,116	-	-	1,116
Star Elevator, Inc.	435389	5/1/2024	5/1/2024	-	-	-	-	154	154
Swing Education, Inc	INV00808620	8/10/2024	9/9/2024	1,400	-	-	-	-	1,400
Title IX Consult, LLC	1398	7/29/2024	9/6/2024	250	-	-	-	-	250
Travelers CL Remittance Center	TRAV082124	8/21/2024	8/21/2024	-	5	-	-	-	5
Young, Minney & Corr, LLP	11552	8/2/2024	8/2/2024	-	-	-	-	-	-
<b>Total Outstanding Invoices</b>				<b>\$ 20,728</b>	<b>\$ 17,711</b>	<b>\$ 9,760</b>	<b>\$ 201</b>	<b>\$ 154</b>	<b>\$ 55,047</b>

**El Primero High School**

*Accounts Payable Aging*

August 31, 2024

Vendor Name	Invoice/Credit Number	Invoice Date	Date Due	Current	1 - 30 Days Past Due	31 - 60 Days Past Due	61 - 90 Days Past Due	Over 90 Days Past Due	Total
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# El Camino Middle School

## Accounts Payable Aging

August 31, 2024

Vendor Name	Invoice/Credit Number	Invoice Date	Date Due	Current	1 - 30 Days Past Due	31 - 60 Days Past Due	61 - 90 Days Past Due	Over 90 Days Past Due	Total
Backupify, Inc.	INV01180639	8/21/2024	9/20/2024	\$ 138	\$ -	\$ -	\$ -	\$ -	\$ 138
Comcast # 932787881	208935318	7/1/2024	8/1/2024	-	(6,036)	-	-	-	(6,036)
Comcast # 932787882	211466382	8/1/2024	9/1/2024	(6,036)	-	-	-	-	(6,036)
CSMC	43968-2	8/15/2024	9/14/2024	615	-	-	-	-	615
Department of Justice	753972	8/5/2024	8/5/2024	-	245	-	-	-	245
GoTo Communications Inc.	IN7103152040	8/1/2024	8/31/2024	475	-	-	-	-	475
Infinity Communications and	17746	8/5/2024	8/5/2024	-	266	-	-	-	266
Legacy Business Solutions	40114	8/16/2024	8/31/2024	594	-	-	-	-	594
Legacy Business Solutions	40113	8/16/2024	8/31/2024	55	-	-	-	-	55
Legacy Business Solutions	40112	8/16/2024	8/31/2024	75	-	-	-	-	75
Occupational Health Centers of	83917807	7/24/2024	7/24/2024	-	-	38	-	-	38
Perfective Maintenance LLC	6302024-1detail	8/3/2024	9/2/2024	16,928	-	-	-	-	16,928
Perfective Maintenance LLC	7312024-1S	8/10/2024	9/9/2024	709	-	-	-	-	709
Perfective Maintenance LLC	7312024-1	8/14/2024	9/13/2024	6,220	-	-	-	-	6,220
Project Lead The Way, Inc.	460350	7/31/2024	8/31/2024	2,700	-	-	-	-	2,700
Quadient Finance USA, Inc.	QUAD080424	8/4/2024	9/3/2024	56	-	-	-	-	56
Quadient Leasing USA, Inc.	Q1437517	7/25/2024	8/26/2024	-	642	-	-	-	642
RAS Technology Consultants Inc	INV-2024701	7/1/2024	7/1/2024	-	-	-	81	-	81
Staples	6005595261	6/28/2024	7/28/2024	-	-	46	-	-	46
Staples	6005530437	6/27/2024	7/27/2024	-	-	79	-	-	79
Staples	6005595260	6/28/2024	7/28/2024	-	-	168	-	-	168
Staples	6005530436	6/27/2024	7/27/2024	-	-	1,891	-	-	1,891
Staples	6005530434	6/27/2024	7/27/2024	-	-	170	-	-	170
Staples	6005530435	6/27/2024	7/27/2024	-	-	366	-	-	366
Star Elevator, Inc.	435389	5/1/2024	5/1/2024	-	-	-	-	154	154
Swing Education, Inc	INV00808621	8/10/2024	9/9/2024	1,400	-	-	-	-	1,400
Title IX Consult, LLC	1398	7/29/2024	9/6/2024	250	-	-	-	-	250
Travelers CL Remittance Center	TRAV082124	8/21/2024	8/21/2024	-	2	-	-	-	2

# El Camino Middle School

## Accounts Payable Aging

August 31, 2024

Vendor Name	Invoice/Credit Number	Invoice Date	Date Due	Current	1 - 30 Days Past Due	31 - 60 Days Past Due	61 - 90 Days Past Due	Over 90 Days Past Due	Total
Young, Minney & Corr, LLP	11552	8/2/2024	8/2/2024	-	2,766	-	-	-	2,766
<b>Total Outstanding Invoices</b>				<u>\$ 24,178</u>	<u>\$ (2,114)</u>	<u>\$ 2,758</u>	<u>\$ 81</u>	<u>\$ 154</u>	<u>\$ 25,057</u>

## Central Office

### Accounts Payable Aging

August 31, 2024

Vendor Name	Invoice/Credit Number	Invoice Date	Date Due	Current	1 - 30 Days Past Due	31 - 60 Days Past Due	61 - 90 Days Past Due	Over 90 Days Past Due	Total
Backupify, Inc.	INV01180639	8/21/2024	9/20/2024	\$ 137.50	\$ -	\$ -	\$ -	\$ -	\$ 138
GoTo Communications Inc.	IN7103152040	8/1/2024	8/31/2024	475.27	-	-	-	-	475
Legacy Business Solutions	40144	8/22/2024	9/6/2024	150.00	-	-	-	-	150
Legacy Business Solutions	40109	8/16/2024	8/31/2024	109.38	-	-	-	-	109
Quadient Leasing USA, Inc.	Q1437517	7/25/2024	8/26/2024	-	642.45	-	-	-	642
Superior Vision Services, Inc.	844884	9/1/2024	9/1/2024	776.17	-	-	-	-	776
Superior Vision Services, Inc.	844883	9/1/2024	9/1/2024	956.13	-	-	-	-	956
Sutter Health Plus	3299031	8/1/2024	8/1/2024	-	5,153.80	-	-	-	5,154
Sutter Health Plus	3299158	8/1/2024	8/1/2024	-	4,733.10	-	-	-	4,733
The Hartford	9999999	7/1/2024	7/1/2024	-	-	-	2,469	-	2,469
The Hartford	August9999999	8/1/2024	8/1/2024	-	2,469	-	-	-	2,469
<b>Total Outstanding Invoices</b>				<u>\$ 2,604</u>	<u>\$ 12,999</u>	<u>\$ -</u>	<u>\$ 2,469</u>	<u>\$ -</u>	<u>\$ 18,210</u>

Area	Due Date	Description	Completed By	Board Must Approve	Signature Required	Additional Information
FINANCE	Sep-13	<b>Year-End Maintenance of Effort (Special Education)</b> - Report due to Charter school's SELPA. Maintenance of Effort (MOE) is a requirement that you spend each year at least what you spent last year in the area of special education (with some exceptions). If you reduce your special education budget (or expenditures) in a given year, you need to be careful to ensure that you have met the MOE requirement. This does not mean you can't reduce costs, but you must do so within the guidelines of federal MOE.	Former Provider	No	No	
FINANCE	Sep-15	<b>Unaudited Actual Reports</b> - Annual unaudited financial statements for the preceding year are due by date set by the charter authorizer (no later than September 15th).	Former Provider	Yes	Yes	<a href="https://www.cde.ca.gov/fg/sf/fr/cs/alternative.asp">https://www.cde.ca.gov/fg/sf/fr/cs/alternative.asp</a>
FINANCE	Sep-15	<b>Education Protection Account (EPA) Final Expenditures</b> - All charter schools are required to report on their websites an accounting of how much money was received from the EPA and how that money was spent. This is commonly approved by the school's Board following the Unaudited Actuals Report.	Former Provider	Yes	No	<a href="https://www.cde.ca.gov/fg/aa/pa/pafaq.asp">https://www.cde.ca.gov/fg/aa/pa/pafaq.asp</a>
FINANCE	Sep-20	<b>Career Technical Education Grant (CTEIG) 2024-25</b> - Program established as a state education, economic, and workforce development initiative to provide pupils in kindergarten through grade twelve with the knowledge and skills necessary to transition to employment and postsecondary education. Grant applications must be received at the California Department of Education (CDE) by Friday, September 13, 2024, at 5 p.m.	Downtown College Prep with Charter Impact support	No	Yes	<a href="https://www.cde.ca.gov/ci/ct/ig/">https://www.cde.ca.gov/ci/ct/ig/</a>
FINANCE	Sep-20	<b>School-Based Medi-Cal Administrative Activities (SMAA)</b> - All charter schools participating in the SMAA program are required to participate in this reporting. The SMAA program reimburse schools for the federal share (50%) of the certain costs for administering the Medi-Cal program.	Downtown College Prep with Charter Impact or Former Provider support	No	No	<a href="https://www.dhcs.ca.gov/provgovpart/Pages/SMAA">https://www.dhcs.ca.gov/provgovpart/Pages/SMAA</a>
FINANCE	Sep-30	<b>The Educator Effectiveness Funds (EEF) Annual Report</b> - Annual report due each year on Sep 30th through 2026. Funds may be expended during the 2021-22, 2022-23, 2023-24, 2024-25 and 2025-26 fiscal years. A final data and expenditure report will be due on or before September 30, 2026. Any funds not expended by June 30, 2026, must be returned to the CDE.	Charter Impact or Former Provider, with Downtown College Prep support	No	No	<a href="https://www2.cde.ca.gov/eeffannual/">https://www2.cde.ca.gov/eeffannual/</a>
DATA TEAM	Oct-02	<b>California Basic Educational Data System (CBEDS) Information Day</b> - The first Wed in Oct is CBEDS Information Day, used to collect information on student and staff demographics. Schools must complete the School Information Form (SIF). The SIF is used to report the count of classified staff, kindergarten program type, educational calendars, work visa applications, multilingual instructional programs, and languages of instruction. Data is due to CDE on <b>October 31th</b> .	Downtown College Prep	No	No	<a href="http://www.cde.ca.gov/ds/dc/cb/">http://www.cde.ca.gov/ds/dc/cb/</a>
FINANCE	Oct-11	<b>Federal Stimulus Reporting</b> - 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, including ESSER I, GEER I, ESSER II, ESSER III and ELO-G. Reporting for the preceding quarter (July 1 - Sep 30).	Charter Impact or Former Provider	No	No	<a href="https://www.cde.ca.gov/fg/cr/reporting.asp">https://www.cde.ca.gov/fg/cr/reporting.asp</a>
FINANCE	Oct-20	<b>ADA Report #1</b> - EDCOE SELPA requires the reporting of Enrollment/ADA 3 times a year for their planning and to better assist their charter members.	Charter Impact	No	No	<a href="http://charterselpa.org/fiscal/">http://charterselpa.org/fiscal/</a>
DATA TEAM	Oct-31	<b>CBEDS-ORA</b> - Collection of FTE of classified staff, estimated teacher hires, Kindergarten program types, H-1B work visa application, education calendar, multilingual instructional programs, languages of instruction and district of choice transfer requests and transportation data.	Downtown College Prep	No	No	<a href="https://www.cde.ca.gov/ds/dc/cb/">https://www.cde.ca.gov/ds/dc/cb/</a>
FINANCE	Oct-31	<b>Federal Cash Management - Period 2</b> - Charter schools that are awarded a grant under any of these programs: <b>Title I, Part A; Title I, Part D, Subpart 2; Title II, Part A; Title III LEP; and Title III Immigrant programs</b> must submit the CMDC report for a particular quarter in order to receive an apportionment for that quarter; CDE will apportion funds to LEAs whose cash balance is below a certain threshold.	Charter Impact	No	No	<a href="http://www.cde.ca.gov/fg/aa/cm/">http://www.cde.ca.gov/fg/aa/cm/</a>
FINANCE	Oct-31	<b>ASES -1st Quarter Expenditure Report</b> - The ASES Program funds the establishment of local after school education and enrichment programs. These programs are created through partnerships between schools and local community resources to provide literacy, academic enrichment and safe constructive alternatives for students in kindergarten through ninth grade (K-9).	Charter Impact or After School Provider with Downtown College Prep support	No	No	<a href="http://www.cde.ca.gov/ls/ba/as/">http://www.cde.ca.gov/ls/ba/as/</a>
FINANCE	Oct-31	<b>Comprehensive Support and Improvement (CSI) Expenditure Reporting - 2023 Report 2 and 2022 Final Report</b> - Actual expenditures for each performance period within the grant period shall be reported to the California Department of Education (CDE) as part of regular grant management and administration.	Charter Impact or Former Provider? with Downtown College Prep support	No	No	<a href="https://www.cde.ca.gov/sp/sw/t1/csileagrantrpt.asp">https://www.cde.ca.gov/sp/sw/t1/csileagrantrpt.asp</a>
FINANCE	Oct-31	<b>Collect National School Lunch Program (NSLP) applications</b> - Schools must collect or receive National School Lunch Program (NSLP) applications by October 31. Schools may process those applications after October 31, and if students are found to be eligible for free or reduced-price meals (FRPMs), those schools may update FRPM program records for eligible students with a start date before Census Day.	Downtown College Prep	No	No	<a href="https://www.cde.ca.gov/fg/aa/nt/index.asp?tabsection=1">https://www.cde.ca.gov/fg/aa/nt/index.asp?tabsection=1</a>
DATA TEAM	Oct-31	<b>Complete 20-Day Attendance Report</b> - Charter schools in their first year of operation that begin instruction by September 30th, and continuing charter schools that are expanding by adding one or more grade levels, may apply for a special advance on their funding for LCFF State Aid and EPA State Aid. The special advance is based on actual ADA and pupil demographic data for the first 20 days of student instruction.	Downtown College Prep	No	Yes	<a href="https://www.cde.ca.gov/fg/aa/pa/cs/funding.asp?tabsection=2">https://www.cde.ca.gov/fg/aa/pa/cs/funding.asp?tabsection=2</a>
FINANCE	Oct-31	<b>Reporting Interest Earned on Federal Funds</b> CDE federal program grantees are required to report and remit interest earned on advances to the CDE at least quarterly. Although grantees are allowed to keep interest amounts up to \$500 per year for administrative purposes, the \$500 is in total for all federal programs, not for each federal program.	Charter Impact with Downtown College Prep support	No	No	<a href="https://www.cde.ca.gov/fg/ac/co/intfedfunds-calculating.asp">https://www.cde.ca.gov/fg/ac/co/intfedfunds-calculating.asp</a>
DATA TEAM	Oct-31	<b>Collect Alternative Income Forms from Families</b> Alternative income forms can be used in place of, or in conjunction with, federal meal applications to determine students whose household income meets FRPM eligibility levels. Determination is required to calculate UPC (Unduplicated Pupil Count) for Supplemental and Concentration funding, as well as other state grants.	Downtown College Prep	No	No	<a href="https://www.cde.ca.gov/fg/aa/pa/altincomeforms.asp">https://www.cde.ca.gov/fg/aa/pa/altincomeforms.asp</a>
FINANCE	Nov-13	<b>School-Based Medi-Cal Administrative Activities (SMAA)</b> - All charter schools participating in the SMAA program are required to participate in this reporting. The SMAA program reimburse schools for the federal share (50%) of the certain costs for administering the Medi-Cal program.	Downtown College Prep with Charter Impact support	No	No	<a href="https://www.dhcs.ca.gov/provgovpart/Pages/SMAA">https://www.dhcs.ca.gov/provgovpart/Pages/SMAA</a>
DATA TEAM	Nov-15	<b>Complete Nutrition Verification process (requirement of School Nutrition Program)</b> - Verification is the annual, mandatory process that confirms the eligibility of a sample of completed household meal eligibility applications in the National School Lunch and School Breakfast Programs. Each LEA must select and verify a sample of applications approved for free and reduced-price meal benefits. The required sample size of applications to be verified is based on the number of approved applications on file on October 1.	Downtown College Prep	No	Yes	<a href="https://www.cde.ca.gov/ls/nu/sn/verificationreport.asp">https://www.cde.ca.gov/ls/nu/sn/verificationreport.asp</a>

FINANCE	Nov-15	<b>Review and/or Update Non-Profit IRS Form 990 Policies - although not required, it is recommended to review these policies annually.</b> The IRS Form 990 is the annual information return filed by most non-profit charter schools. The IRS Form 990 includes a Governance, Management and Disclosure section. Charter Schools are required to disclose the following policies: Conflict of Interest Policy, Whistleblower Policy, Document Retention and Destruction Policy, Expense Reimbursement Policy, Gift Receiving Policy, and Compensation Approval Policy. A Form 990 must be filed by the 15th day of the 5th month after the close of the NPO's fiscal year. <b>Most schools extend this deadline to the following May 15th.</b>	Downtown College Prep	Yes	No	<a href="http://www.publiccounsel.org/useful_materials?id=0025">http://www.publiccounsel.org/useful_materials?id=0025</a>
FINANCE	Set by Authorizer (by Dec 15)	<b>1st Interim Financial Report</b> - Local educational agencies (LEAs) are required to file two reports during a fiscal year (interim reports) on the status of the LEA's financial health. The first interim report for the period ending October 31 is due by the date set by the charter authorizer (no later than December 15th).	Charter Impact	Yes	Yes	<a href="https://www.cde.ca.gov/ft/ir/interimstatus.asp">https://www.cde.ca.gov/ft/ir/interimstatus.asp</a>



