



D.C.P. Alum Rock Middle School, El Camino Middle School,
El Primero High School, and D.C.P. Central Office

FY24-25 Financial Report as of December 31, 2024

FY25 Forecast Highlights

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

FY25 Forecast Highlights



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

FY24-25 Forecast Highlights as of Dec 31st

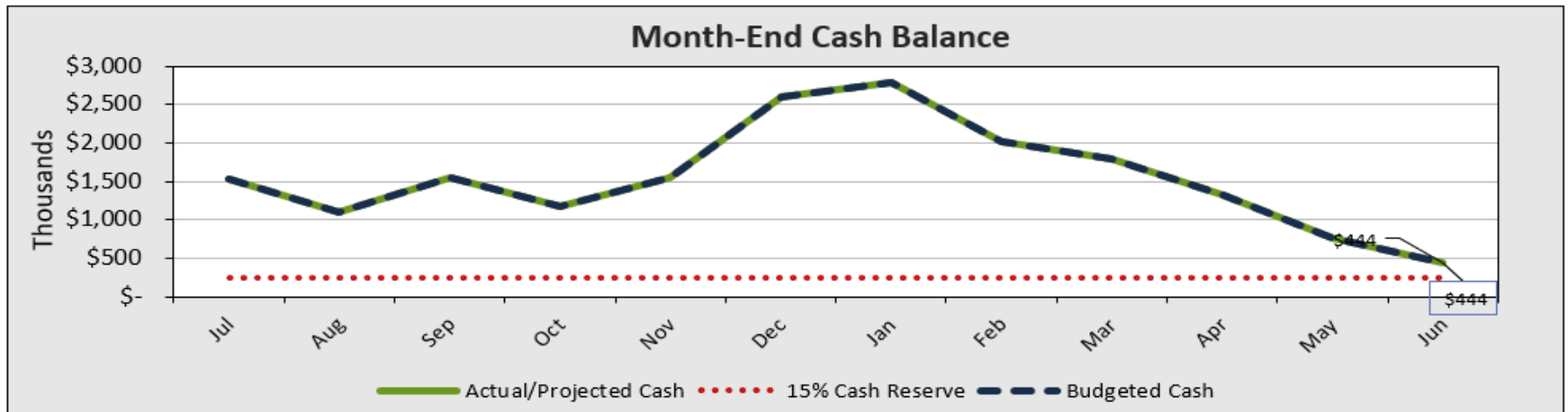


Downtown College Prep Forecasted Summaries as of December 31, 2024

	DCP	DCP	DCP	DCP	DCP	DCP	DCP	
	Alum Rock Middle School	Alum Rock High School	El Camino Middle School	El Primero High School	Combined School Group	Central Office	Eliminations	Combined
<i>Enrollment/ Average Daily Attendance FY23-24</i>	257/237.25		241/217.33	462/417.20		N/A		960/871.78
<i>Enrollment/ Average Daily Attendance FY24-25</i>	221/201.11		231/212.52	525/472.50		N/A		977/886.13
<i>FTE 23-24/ FTE 24-25</i>	31.4/24.51		31.3/ 19.12	52.9/54.20		17.5/8.63		133.10/106.46
<i>Current Enrollment Actuals as of 12.31.24</i>	202/185.66		237/213.33	519/471.30				958/870.29
<i>Revenue</i>	\$ 3,806,758	\$ (5,460)	\$ 4,365,357	\$ 8,874,407	\$ 17,046,522	\$ 2,373,188	\$ (1,704,652)	\$ 17,715,058
<i>Expenses</i>	5,503,351	137,230	5,882,012	10,221,642	21,607,005	2,476,761	(1,704,652)	\$ 22,379,114
<i>Surplus/Deficit</i>	(1,696,593)	\$ (142,690)	(1,516,655)	(1,347,235)	(4,560,483)	(103,573)		\$ (4,806,746)
<i>Beginning Fund Balance* Unaudited</i>	5,249,451	(242,131)	3,975,776	3,039,671	12,264,898	(5,352,084)		\$ 6,670,683
<i>Ending Fund Balance</i>	\$ 3,552,858	\$ (384,821)	\$ 2,459,121	\$ 1,692,436	\$ 7,704,415	\$ (5,455,657)		\$ 1,863,937
<i>Projected Opening Cash Balance</i>	\$ 2,679,359	\$ (282,886)	\$ 2,061,023	\$ 3,549,347	\$ 8,289,729	\$ (7,134,258)		\$ 872,585
<i>Projected Ending Cash Balance @ 6/30/25- No FB</i>	\$ 2,608,891	\$ (422,121)	\$ 1,112,340	\$ 3,539,206	\$ 7,260,437	\$ (6,393,930)		\$ 444,386
<i>Base Rent Coverage Ratio (1.10x Required)</i>	-0.334	N/A	-0.37	0.51	-0.05			
<i>Avg Daily Cash On Hand (45 req) @ 6/30/25 No FB</i>	173	N/A	69	126	123	N/A		

Organizational Cash Outlook

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



Org-Wide Cash Flow



	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Year-End Accruals	Annual Forecast
Central Office	3,435	31,055	412,688	19,532	154,511	472,118	169,815	169,815	169,815	169,815	169,815	241,815	188,958	2,373,188
ARMS	180,006	366,286	928,364	(157,604)	719,469	849,724	409,978	139,862	(27,045)	142,857	25,287	144,710	84,864	3,806,758
ARHS (Closed)	2	1	1	(5,467)	1	1	1	1	1	1	1	1		(5,455)
ECMS	207,352	286,624	277,624	64,112	69,893	426,406	448,714	249,341	472,062	440,997	315,085	482,127	625,022	4,365,357
EPHS	355,969	437,562	1,035,104	(41,974)	572,719	863,879	625,373	621,437	1,113,098	711,584	868,277	700,164	1,011,213	8,874,407
Revenue Totals	746,764	1,121,527	2,653,780	(121,400)	1,516,593	2,612,127	1,653,882	1,180,457	1,727,931	1,465,254	1,378,465	1,568,817	1,910,057	19,414,254
Central Office	380,570	234,323	306,892	352,165	232,794	251,259	177,151	172,175	171,185	170,940	170,940	169,671	(313,306)	2,476,761
ARMS	264,112	376,618	638,962	463,492	521,056	509,288	474,824	465,984	464,170	456,385	456,385	423,569	(11,493)	5,503,351
ARHS (Closed)	50,401	22,065	17,234	12,450	19,053	16,027	-	-	-	-	-	-	-	137,230
ECMS	183,236	277,668	779,899	479,470	477,521	431,518	498,715	497,834	503,131	492,746	492,746	490,423	277,105	5,882,012
EPHS	335,616	574,351	1,011,495	918,095	758,953	763,124	888,172	882,282	881,965	875,803	875,803	870,976	585,005	10,221,642
Expense Totals	1,213,934	1,485,026	2,754,483	2,225,672	2,009,377	1,971,217	2,038,862	2,018,275	2,020,451	1,995,874	1,995,874	1,954,640	537,311	24,220,996
Net	(467,171)	(363,499)	(100,702)	(2,347,072)	(492,784)	640,910	(384,980)	(837,818)	(292,520)	(530,620)	(617,410)	(385,823)	1,372,746	(4,806,742)
Beginning Cash	872,581													
Adjustments to Cash (AR's/ A/P's ; Due to/ From; Deferred Rev.; Deprec. etc.)	1,121,800	(71,623)	564,653	1,973,580	863,091	404,789	575,685	64,995	64,995	59,341	64,995	64,995		
Ending Cash	1,527,211	1,092,089	1,556,039	1,182,548	1,552,854	2,598,554	2,789,258	2,016,435	1,788,910	1,317,631	765,217	444,389		





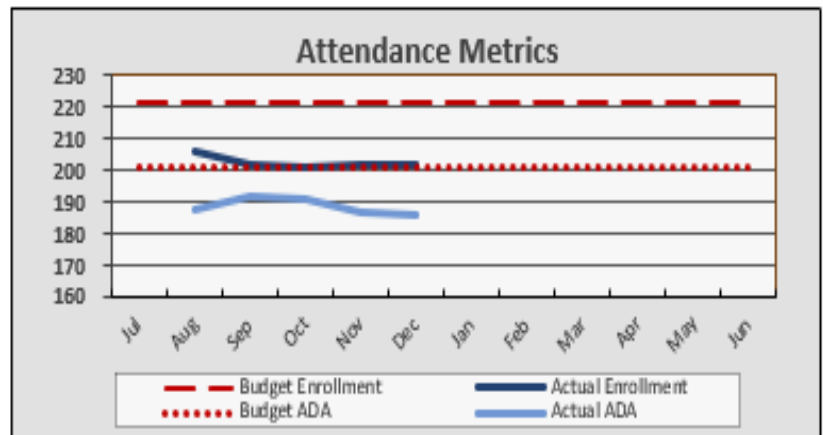
ALUM ROCK MIDDLE SCHOOL

Monthly Financial Presentation – as of Dec 2024 Close



Alum Rock M.S. – Attendance Data and Metrics

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



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

ALUM ROCK MIDDLE SCHOOL – Revenue

Revenue

	Year-to-Date		
	Actual	Budget	Fav/(Unf)
State Aid-Rev Limit	\$ 2,359,237	\$ 1,292,498	\$ 1,066,739
Federal Revenue	151,502	152,012	(510)
Other State Revenue	372,718	194,679	178,039
Other Local Revenue	2,788	3,500	(713)
Total Revenue	\$ 2,886,245	\$ 1,642,689	\$ 1,243,555

	Annual/Full Year		
	FY24-25 Forecast	FY24-25 Budget	Fav/(Unf)
State Aid-Rev Limit	\$ 2,552,661	\$ 2,758,225	\$ (205,564)
Federal Revenue	294,464	259,480	34,984
Other State Revenue	953,345	957,467	(4,123)
Other Local Revenue	6,288	7,000	(712)
Total Revenue	\$ 3,806,758	\$ 3,982,173	\$ (175,415)

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

ALUM ROCK MIDDLE SCHOOL – Expenses

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

Note: Variance explanation(s) on next slide

ALUM ROCK MIDDLE SCHOOL- Expenses

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

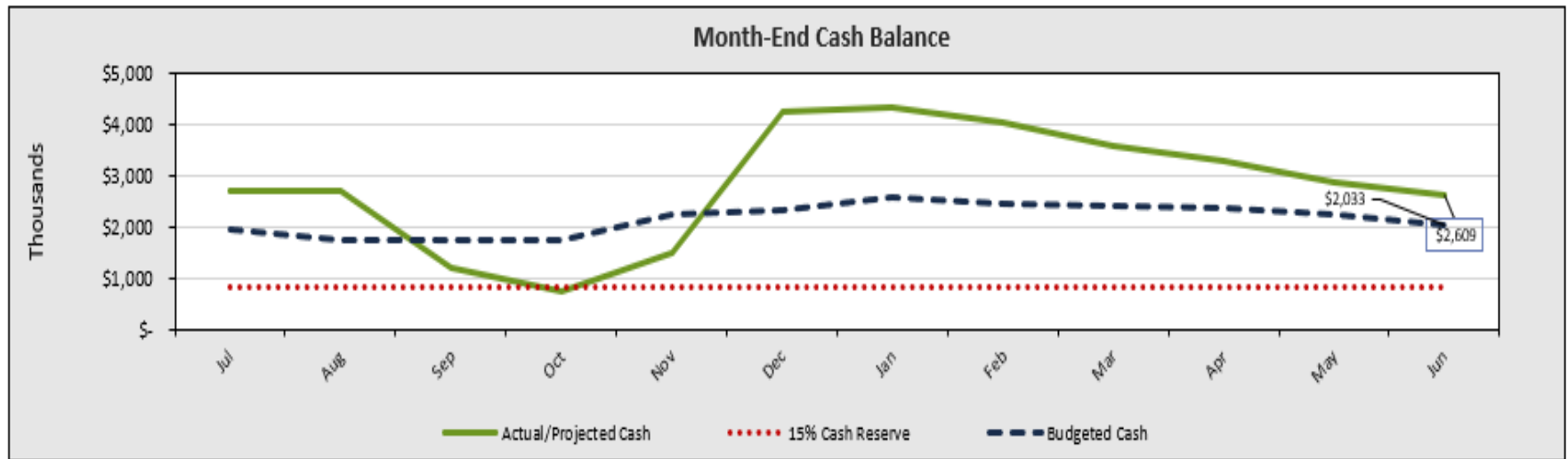
ALUM ROCK MIDDLE SCHOOL – Fund Balance

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

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

ALUM ROCK MIDDLE SCHOOL- Cash Balance

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





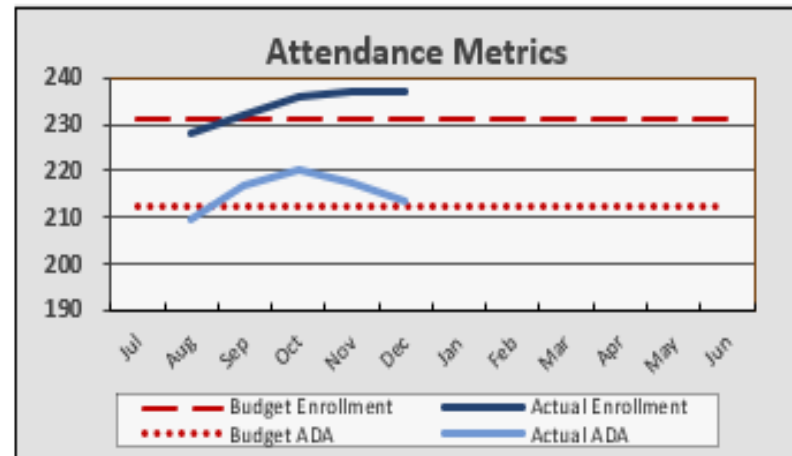
EL CAMINO MIDDLE SCHOOL

Monthly Financial Presentation – as of Dec 2024 Close



EL CAMINO MIDDLE SCHOOL – Attendance Data and Metrics

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



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

EL CAMINO MIDDLE SCHOOL – Revenue

Revenue

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

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

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

EL CAMINO MIDDLE SCHOOL – Expenses

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

Note: Variance explanation(s) on next slide

EL CAMINO MIDDLE SCHOOL- Expenses

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

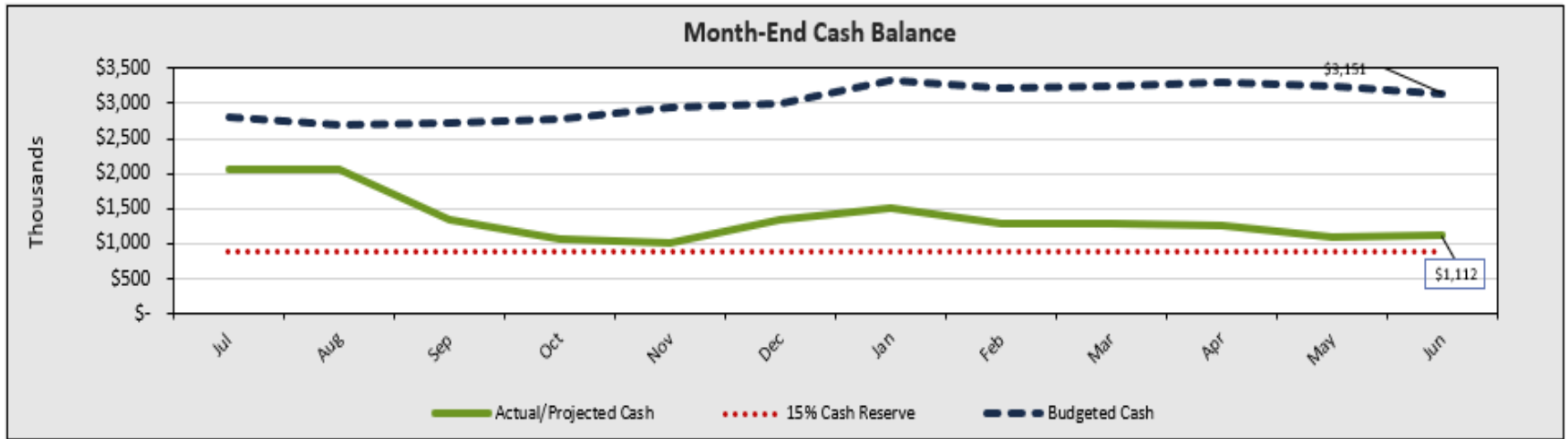
EL CAMINO MIDDLE SCHOOL – Fund Balance

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

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

EL CAMINO MIDDLE SCHOOL- Cash Balance

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





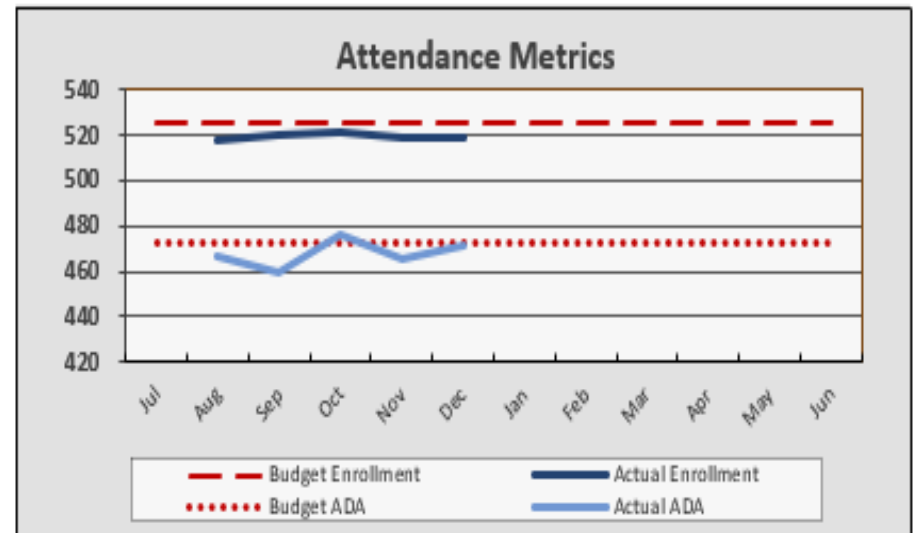
EL PRIMERO HIGH SCHOOL

Monthly Financial Presentation – as of Dec 2024 Close



EL PRIMERO HIGH SCHOOL – Attendance Data and Metrics

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



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

EL PRIMERO HIGH SCHOOL – Revenue

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

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

EL PRIMERO HIGH SCHOOL – Expenses

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

Note: Variance explanation(s) on next slide

EL PRIMERO HIGH SCHOOL- Expenses

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

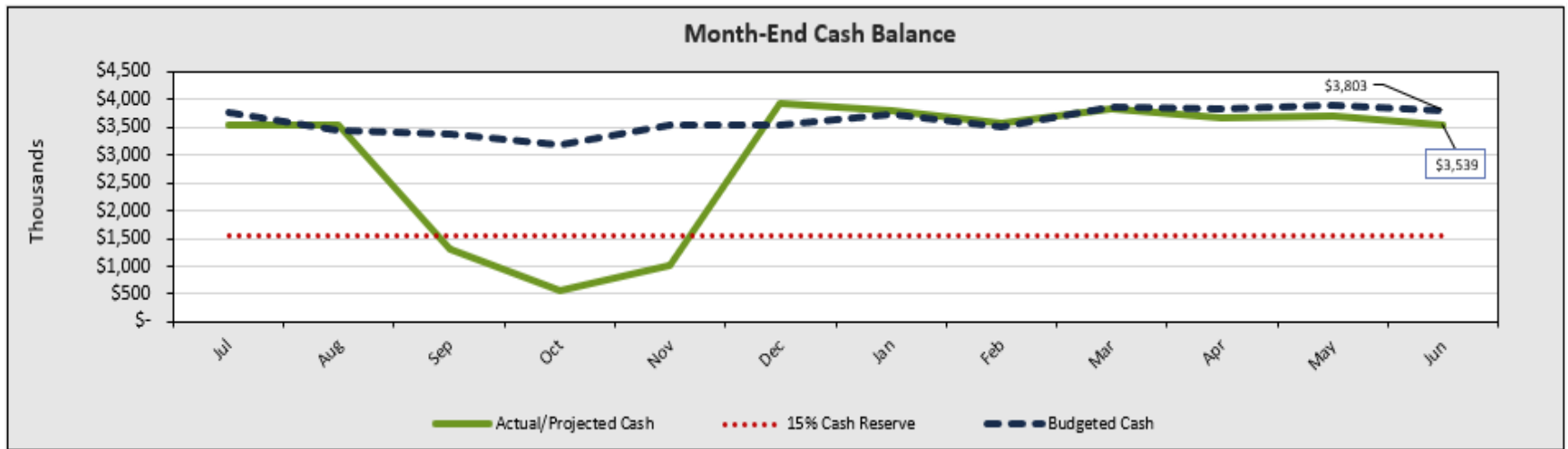
EL PRIMERO HIGH SCHOOL – Fund Balance

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

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

EL PRIMERO HIGH SCHOOL- Cash Balance

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





D.C.P. CENTRAL OFFICE

Monthly Financial Presentation – as of Dec 2024 Close

D.C.P CENTRAL OFFICE – Revenue

Revenue

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

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

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

D.C.P. CENTRAL OFFICE – Expenses



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

Note: Variance explanation(s) on next slide

D.C.P. CENTRAL OFFICE – Expenses



- **Certificated Salaries: \$451.9k (Projected increase of \$293.9k)**- Primarily due to a reclass of positions from Classified with slightly higher overall salary and one position at a higher FTE than originally budgeted.
- **Classified Salaries: \$663.2k (Projected savings of \$285.9k)**- Primarily due to re-class of a position to Certificated as well as the movement of .66 FTE to Consulting Expenses due to position filled with consultant.
- **Benefits: \$521.7k (Projected savings of \$18.5k)**– Benefits actuals running lower than projected- expenses need to be re-classed to the sites from Q1.
- **Non-Personnel Expenses: \$839.9k (Projected increase of \$67.6k)**- Increases are based on current run rates and include added consulting to replace a .67 FTE partially offset by reduction of rent expense.



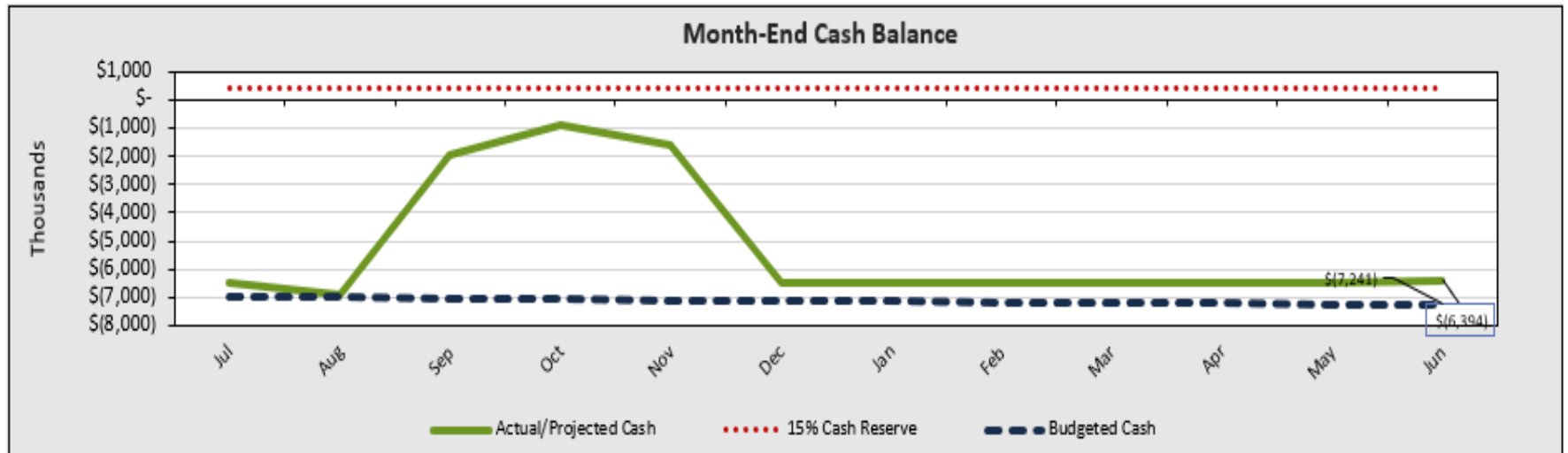
D.C.P. CENTRAL OFFICE – Fund Balance

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

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

D.C.P. CENTRAL OFFICE- Cash Balance

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



Questions & Discussion

Appendix follows, including:

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

Alum Rock Middle School

Monthly Cash Flow/Forecast FY24-25

Revised 01/09/25

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

ADA = 185.66



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

Alum Rock Middle School

Monthly Cash Flow/Forecast FY24-25

Revised 01/09/25

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

ADA = 185.66



	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Year-End Accruals	Annual Forecast	Original Budget Total	Favorable / (Unfav.)
Books and Supplies																
4100 Textbooks and Core Curricula	-	-	-	1,682	-	494	5,750	-	-	-	-	-	-	7,926	23,000	15,074
4200 Books and Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,000	5,000
4302 School Supplies	-	53,361	154	2,673	4	233	1,492	1,492	1,492	1,492	1,492	1,492	-	65,375	19,400	(45,975)
4305 Software	32,301	6,793	4	(2,518)	-	138	3,137	3,137	3,137	3,137	3,137	3,137	-	55,540	37,644	(17,896)
4310 Office Expense	-	965	767	3,544	315	46	670	670	670	670	670	670	-	9,659	8,042	(1,617)
4311 Business Meals	-	-	-	-	-	-	17	17	17	17	17	17	-	100	200	100
4400 Noncapitalized Equipment	-	-	-	194	-	-	2,218	2,218	-	-	-	-	-	4,630	11,090	6,460
4700 Food Services	2,645	-	17,635	15,042	11,844	10,788	13,806	13,806	13,806	13,806	13,806	13,806	-	140,786	117,117	(23,669)
	34,946	61,120	18,560	20,617	12,162	11,699	27,089	21,339	19,121	19,121	19,121	19,121	-	284,016	221,493	(62,523)
Subagreement Services																
5102 Special Education	-	-	6,407	41,694	35,483	22,128	17,596	17,596	17,596	17,596	17,596	17,596	-	211,290	193,560	(17,730)
5103 Substitute Teacher	-	3,710	13,300	2,030	9,940	1,050	3,182	3,182	3,182	3,182	3,182	3,182	-	49,121	-	(49,121)
5105 Security	-	934	50	-	994	-	-	-	-	-	-	-	-	1,979	-	(1,979)
5106 Other Educational Consultants	-	-	72,924	36,462	36,462	36,462	36,462	36,462	36,462	36,462	36,462	3,646	-	368,267	208,104	(160,163)
	-	4,644	92,681	80,186	82,879	59,640	57,240	57,240	57,240	57,240	57,240	24,424	-	630,656	401,664	(228,992)
Operations and Housekeeping																
5201 Auto and Travel	-	413	2,213	29	2,343	1,863	227	227	227	227	227	227	-	8,225	2,500	(5,725)
5300 Dues & Memberships	-	-	-	-	-	804	167	167	167	167	167	167	-	1,806	2,004	198
5400 Insurance	12,370	4,205	21,825	34,054	179	-	-	-	-	-	-	-	-	72,634	38,905	(33,729)
5501 Utilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	31,460	31,460
5502 Janitorial Services	-	-	-	-	-	-	(0)	(0)	(0)	(0)	(0)	(0)	-	(0)	70,835	70,835
5900 Communications	(1,972)	(1,734)	5,166	904	2	1,507	495	495	495	495	495	495	(906)	5,936	5,936	0
5901 Postage and Shipping	500	-	-	-	-	-	50	50	50	50	50	50	-	800	500	(300)
	10,898	2,884	29,205	34,988	2,524	4,175	939	939	939	939	939	939	(906)	89,400	152,140	62,739
Facilities, Repairs and Other Leases																
5601 Rent	87,137	87,137	87,137	87,137	87,137	96,271	91,471	91,471	91,471	91,471	91,471	91,471	16,872	1,097,652	1,097,652	-
5603 Equipment Leases	528	1,764	870	(454)	659	-	1,127	1,127	1,127	1,127	1,127	1,127	-	10,128	13,524	3,396
5610 Repairs and Maintenance	-	3,990	38,266	9,652	10,720	12,879	4,202	4,202	4,202	4,202	4,202	4,202	-	100,719	40,426	(60,293)
	87,665	92,890	126,272	96,334	98,516	109,150	96,800	96,800	96,800	96,800	96,800	96,800	16,872	1,208,499	1,151,602	(56,897)
Professional/Consulting Services																
5802 Audit & Taxes	-	-	-	-	6,586	-	-	-	7,607	-	-	-	-	14,193	14,193	-
5803 Legal	2,731	2,766	-	5,692	4,907	2,916	2,500	2,500	2,500	2,500	2,500	2,500	-	34,012	30,000	(4,012)
5804 Professional Development	-	-	-	4,911	-	560	810	810	810	810	810	810	-	10,331	8,100	(2,231)
5805 General Consulting	2,595	505	-	499	6,897	2,328	2,027	2,027	2,027	2,027	2,027	2,027	-	24,987	20,271	(4,716)
5806 Special Activities/Field Trips	-	-	-	(118)	3,526	-	2,667	2,667	-	-	-	-	-	8,741	8,700	(41)
5809 Other taxes and fees	77	1,438	-	3,226	298	110	480	480	480	480	480	480	-	8,029	5,200	(2,829)
5810 Payroll Service Fee	-	-	-	-	-	-	411	411	411	411	411	411	-	2,469	4,937	2,469
5811 Management Fee	-	-	147,466	(15,760)	71,668	84,972	31,723	31,723	31,723	31,723	31,723	31,723	(98,008)	380,676	398,217	17,541
5812 District Oversight Fee	-	-	13,684	12,622	-	-	3,731	1,603	(1,008)	(223)	(223)	(223)	8,328	38,290	41,373	3,083
	5,402	4,709	161,150	11,071	93,882	90,886	44,349	42,222	44,551	37,728	37,728	37,728	(89,680)	521,727	530,992	9,265
Depreciation																
6900 Depreciation Expense	6,315	6,315	6,315	6,315	6,315	6,315	6,315	6,315	6,315	6,315	6,315	6,315	-	75,779	82,000	6,222
	6,315	6,315	6,315	6,315	6,315	6,315	6,315	6,315	6,315	6,315	6,315	6,315	-	75,779	82,000	6,222
Interest																
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenses	264,112	376,618	638,962	463,492	521,056	509,288	474,824	465,984	464,170	456,385	456,385	423,569	(11,493)	5,503,351	5,168,492	(334,860)
Monthly Surplus (Deficit)	(84,106)	(10,332)	289,402	(621,095)	198,413	340,435	(64,846)	(326,122)	(491,214)	(313,528)	(431,098)	(278,859)	96,358	(1,696,593)	(1,186,319)	(510,274)

Alum Rock Middle School

Monthly Cash Flow/Forecast FY24-25

Revised 01/09/25

Actuals Through: 12/31/2024

ADA = 185.66



	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Year-End Accruals	Annual Forecast	Original Budget Total	Favorable / (Unfav.)
Cash Flow Adjustments																
Monthly Surplus (Deficit)	(84,106)	(10,332)	289,402	(621,095)	198,413	340,435	(64,846)	(326,122)	(491,214)	(313,528)	(431,098)	(278,859)	96,358	(1,696,593)		
Cash flows from operating activities																
Depreciation/Amortization	6,315	6,315	6,315	6,315	6,315	6,315	6,315	6,315	6,315	6,315	6,315	6,315	-	75,779		14,160
Public Funding Receivables	-	-	-	438,371	440,897	-	166,305	-	-	-	-	-	(84,864)	960,708		637,211
Grants and Contributions Rec.	-	-	-	(492)	-	(4,293)	-	-	-	-	-	-	-	(4,785)		
Due To/From Related Parties	47,585	(33,611)	(1,842,885)	(330,558)	71,668	2,518,194	-	-	-	-	-	-	-	430,393		
Prepaid Expenses	15,368	-	-	-	-	-	-	-	-	-	-	-	-	15,368		
Other Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Accounts Payable	28,328	38,634	29,427	29,874	18,014	(130,866)	-	-	-	-	-	-	(11,493)	1,917		
Accrued Expenses	(24,836)	(12,351)	-	-	-	-	-	-	-	-	-	-	-	(37,187)		
Other Liabilities	-	-	-	-	-	-	14,761	14,761	14,761	14,761	14,761	14,761	-	88,567		
Deferred Revenue	11,346	11,346	20,424	20,424	20,424	22,710	(5,654)	-	-	(5,654)	-	-	72,749	168,114		
Cash flows from investing activities																
Purchases of Prop. And Equip.	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Notes Receivable	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Cash flows from financing activities																
Proceeds from Factoring	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Payments on Factoring	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Proceeds(Payments) on Debt	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Total Change in Cash	(0)	0	(1,497,318)	(457,162)	755,731	2,752,495	116,881	(305,046)	(470,138)	(298,106)	(410,022)	(257,783)				
Cash, Beginning of Month	2,679,359	2,679,359	2,679,359	1,182,041	724,879	1,480,610	4,233,105	4,349,986	4,044,940	3,574,802	3,276,696	2,866,674				
Cash, End of Month	2,679,359	2,679,359	1,182,041	724,879	1,480,610	4,233,105	4,349,986	4,044,940	3,574,802	3,276,696	2,866,674	2,608,891				

El Camino Middle School

Monthly Cash Flow/Forecast FY24-25

Revised 01/09/25

Actuals Through: 12/31/2024

ADA = 213.33



	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Year-End Accruals	Annual Forecast	Original Budget Total	Favorable / (Unfav.)
ADA = 212.52																
Revenues																
State Aid - Revenue Limit																
8011 LCFF State Aid	66,028	66,028	(61,102)	33,610	33,610	33,610	33,268	33,268	24,905	24,905	24,905	24,905	24,905	362,844	361,732	1,112
8012 Education Protection Account	10,659	-	10,867	(10,659)	-	10,866	-	-	10,667	-	-	-	10,267	42,666	42,504	162
8019 State Aid - Prior Year	-	-	-	18	-	-	-	-	-	-	-	-	-	18	-	18
8096 In Lieu of Property Taxes	123,963	133,806	267,612	54,445	-	178,408	178,408	178,408	358,002	179,001	179,001	179,001	179,001	2,189,056	2,180,744	8,312
	200,650	199,834	217,377	77,414	33,610	222,884	211,676	211,676	393,573	203,906	203,906	203,906	214,172	2,594,583	2,584,980	9,603
Federal Revenue																
8181 Special Education - Entitlement	-	-	-	-	-	-	2,543	2,543	4,529	4,529	4,529	4,529	4,529	27,733	27,628	105
8220 Federal Child Nutrition	-	-	-	20,256	9,136	15,924	13,414	13,414	13,414	13,414	13,414	13,414	13,414	152,629	140,648	11,981
8290 Title I, Part A - Basic Low Income	-	41,144	-	(41,144)	-	-	-	-	40,770	-	-	-	40,770	163,079	163,079	-
8291 Title II, Part A - Teacher Quality	-	-	-	-	-	-	-	-	-	-	-	-	11,565	11,565	-	
8293 Title III - Limited English	4,911	-	-	(4,911)	-	-	-	-	-	-	-	18,578	-	18,578	-	
8296 Other Federal Revenue	74	-	3,638	(74)	-	338	2,990	-	-	2,990	-	-	2,003	11,958	13,950	(1,992)
8299 Prior Year Federal Revenue	-	-	47,263	(28,964)	-	-	-	-	-	-	-	-	-	18,299	-	18,299
	4,985	41,144	50,901	(54,837)	9,136	16,262	18,946	15,957	58,713	20,933	17,943	77,291	126,465	403,841	375,448	28,393
Other State Revenue																
8311 State Special Education	-	15,952	9,346	16,824	16,824	16,824	16,921	16,921	14,988	14,988	14,988	14,988	14,988	184,554	183,853	701
8520 Child Nutrition	-	-	-	9,387	4,338	7,499	1,270	1,270	1,270	1,270	1,270	1,270	2,539	31,382	13,313	18,069
8545 School Facilities (SB740)	-	-	-	-	-	156,043	-	-	-	-	73,460	-	73,460	302,963	292,725	10,238
8550 Mandated Cost	-	-	-	-	4,360	-	-	-	-	-	-	-	-	4,360	9,269	(4,909)
8560 State Lottery	-	-	-	-	-	13,819	13,529	-	-	13,529	-	-	12,242	53,119	52,917	202
8598 Prior Year Revenue	-	27,977	-	7,662	-	(8,551)	-	-	-	-	-	-	-	27,088	-	27,088
8599 Other State Revenue	1,716	1,716	(1)	1,625	1,625	1,625	183,814	960	960	183,814	960	182,115	181,155	742,084	471,458	270,627
	1,716	45,645	9,345	35,498	27,147	187,259	215,534	19,151	17,218	213,601	90,678	198,373	284,385	1,345,550	1,023,535	322,015
Other Local Revenue																
8660 Interest Revenue	1	1	1	1	0	1	-	-	-	-	-	-	-	3	-	3
8690 Other Local Revenue	-	-	-	-	6,036	-	-	-	-	-	-	-	-	6,036	-	6,036
8980 Contributions, Unrestricted	-	-	-	-	-	-	417	417	417	417	417	417	417	2,500	5,000	(2,500)
8990 Contributions, Restricted	-	-	-	6,036	(6,036)	-	2,141	2,141	2,141	2,141	2,141	2,141	-	12,844	25,688	(12,844)
	1	1	1	6,036	0	1	2,557	2,557	2,557	2,557	2,557	2,557	-	21,383	30,688	(9,305)
Total Revenue	207,352	286,624	277,624	64,112	69,893	426,406	448,714	249,341	472,062	440,997	315,085	482,127	625,022	4,365,357	4,014,651	350,706

El Camino Middle School

Monthly Cash Flow/Forecast FY24-25

Revised 01/09/25

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

ADA = **213.33**



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

El Camino Middle School

Monthly Cash Flow/Forecast FY24-25

Revised 01/09/25

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

ADA = **213.33**



	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Year-End Accruals	Annual Forecast	Original Budget Total	Favorable / (Unfav.)
Subagreement Services																
5102 Special Education	-	-	22,482	28,345	58,236	41,557	26,465	26,465	26,465	26,465	26,465	26,465	-	309,412	211,120	(98,292)
5103 Substitute Teacher	-	1,400	466	51,157	7,840	1,685	-	-	-	-	-	-	-	62,548	-	(62,548)
5105 Security	-	-	-	1,353	-	-	-	-	-	-	-	-	-	1,353	-	(1,353)
5106 Other Educational Consultants	-	-	323,260	52,674	52,674	52,674	52,674	52,674	52,674	52,674	52,674	52,674	-	797,327	229,183	(568,144)
	-	1,400	346,208	133,530	118,750	95,916	79,139	79,139	79,139	79,139	79,139	79,139	-	1,170,640	440,303	(730,337)
Operations and Housekeeping																
5201 Auto and Travel	-	-	-	1,241	-	-	227	227	227	227	227	227	-	2,605	2,500	(105)
5300 Dues & Memberships	-	-	-	-	-	920	169	169	169	169	169	169	-	1,936	2,031	96
5400 Insurance	6,731	4,587	22,107	35,535	187	-	5,118	5,118	5,118	5,118	5,118	5,118	-	99,855	61,416	(38,439)
5501 Utilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	43,858	43,858
5502 Janitorial Services	-	-	-	-	-	-	0	0	0	0	0	0	-	0	100,134	100,134
5900 Communications	9	(12,024)	13,532	(134)	12	54	1,285	1,285	1,285	1,285	1,285	1,285	-	9,159	15,421	6,262
5901 Postage and Shipping	-	56	-	184	-	-	40	40	40	40	40	40	-	480	400	(80)
	6,740	(7,381)	35,638	36,826	199	974	6,840	6,840	6,840	6,840	6,840	6,840	-	114,034	225,760	111,726
Facilities, Repairs and Other Leases																
5601 Rent	71,578	71,578	128,307	67,775	101,820	66,331	98,303	98,303	98,303	98,303	98,303	98,303	82,428	1,179,634	1,179,634	-
5603 Equipment Leases	323	1,366	-	463	745	-	2,052	2,052	2,052	2,052	2,052	2,052	-	15,209	24,624	9,415
5610 Repairs and Maintenance	2,260	7,808	458	11,710	20,670	9,607	4,594	4,594	4,594	4,594	4,594	4,594	-	80,078	55,131	(24,947)
	74,161	80,752	128,765	79,949	123,235	75,938	104,949	104,949	104,949	104,949	104,949	104,949	82,428	1,274,922	1,259,389	(15,533)
Professional/Consulting Services																
5802 Audit & Taxes	-	-	-	-	6,586	-	-	-	7,607	-	-	-	-	14,193	14,193	-
5803 Legal	-	2,766	-	4,456	4,907	2,916	2,500	2,500	2,500	2,500	2,500	2,500	-	30,046	30,000	(46)
5804 Professional Development	-	-	-	2,499	-	560	290	290	290	290	290	290	-	4,799	2,900	(1,899)
5805 General Consulting	2,595	516	-	2,182	2,373	4,855	11,444	11,444	11,444	11,444	11,444	11,444	-	81,186	114,443	33,257
5806 Special Activities/Field Trips	-	-	-	-	-	3,526	2,367	2,367	-	-	-	-	-	8,259	7,100	(1,159)
5809 Other taxes and fees	3,114	1,754	-	525	290	98	-	-	-	-	-	-	-	5,781	-	(5,781)
5810 Payroll Service Fee	-	-	-	-	-	-	336	336	336	336	336	336	-	2,016	4,032	2,016
5811 Management Fee	-	-	77,160	6,411	6,385	42,641	36,378	36,378	36,378	36,378	36,378	36,378	85,671	436,536	401,465	(35,071)
5812 District Oversight Fee	(50)	2,182	2,182	2,182	-	2,182	2,117	2,117	3,936	2,039	2,039	2,039	2,980	25,946	25,850	(96)
	5,658	7,530	79,478	18,501	20,786	57,022	55,432	55,432	62,491	52,987	52,987	52,987	87,471	608,763	599,983	(8,780)
Depreciation																
6900 Depreciation Expense	4,300	4,300	4,300	4,300	4,300	4,300	4,300	4,300	4,300	4,300	4,300	4,300	-	51,603	65,010	13,407
	4,300	4,300	4,300	4,300	4,300	4,300	4,300	4,300	4,300	4,300	4,300	4,300	-	51,603	65,010	13,407
Interest																
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenses	183,236	277,668	779,899	479,470	477,521	431,518	498,715	497,834	503,131	492,746	492,746	490,423	277,105	5,882,012	4,987,603	(894,410)
Monthly Surplus (Deficit)	24,116	8,956	(502,276)	(415,358)	(407,628)	(5,112)	(50,001)	(248,492)	(31,070)	(51,749)	(177,661)	(8,296)	347,916	(1,516,655)	(972,952)	(543,703)

El Camino Middle School

Monthly Cash Flow/Forecast FY24-25

Revised 01/09/25

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

ADA = **213.33**



	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Year-End Accruals	Annual Forecast	Original Budget Total	Favorable / (Unfav.)
Cash Flow Adjustments																
Monthly Surplus (Deficit)	24,116	8,956	(502,276)	(415,358)	(407,628)	(5,112)	(50,001)	(248,492)	(31,070)	(51,749)	(177,661)	(8,296)	347,916	(1,516,655)		
Cash flows from operating activities																
Depreciation/Amortization	4,300	4,300	4,300	4,300	4,300	4,300	4,300	4,300	4,300	4,300	4,300	4,300	-	51,603		
Public Funding Receivables	-	-	-	316,013	234	(6,225)	209,791	-	-	-	-	-	(625,022)	(105,209)		
Grants and Contributions Rec.	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Due To/From Related Parties	392	64,086	(617,781)	(202,872)	301,192	530,892	-	-	-	-	-	-	-	75,910		
Prepaid Expenses	13,664	-	-	-	-	-	-	-	-	-	-	-	-	13,664		
Other Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Accounts Payable	85,102	(60,045)	192,523	3,504	34,968	(254,487)	-	-	-	-	-	-	277,105	278,670		
Accrued Expenses	(35,733)	(21,131)	-	-	-	-	-	-	-	-	-	-	-	(56,864)		
Other Liabilities	(95,674)	-	95,675	-	-	-	18,978	18,978	18,978	18,978	18,978	18,978	-	113,869		
Deferred Revenue	3,834	3,834	95,442	20,230	20,230	52,760	-	-	-	-	-	-	-	196,330		
Cash flows from investing activities																
Purchases of Prop. And Equip.	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Notes Receivable	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Cash flows from financing activities																
Proceeds from Factoring	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Payments on Factoring	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Proceeds(Payments) on Debt	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Total Change in Cash	1	1	(732,118)	(274,183)	(46,702)	322,128	183,068	(225,214)	(7,791)	(28,471)	(154,383)	14,982				
Cash, Beginning of Month	2,061,023	2,061,024	2,061,025	1,328,907	1,054,724	1,008,022	1,330,150	1,513,218	1,288,004	1,280,212	1,251,741	1,097,358				
Cash, End of Month	2,061,024	2,061,025	1,328,907	1,054,724	1,008,022	1,330,150	1,513,218	1,288,004	1,280,212	1,251,741	1,097,358	1,112,340				

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

Revised 01/09/25

Actuals Through: 12/31/2024

ADA = 471.33



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

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

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

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

Downtown College Prep- CMO

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

Downtown College Prep- CMO

Monthly Cash Flow/Forecast FY24-25

Revised 01/09/2025

Actuals Through: 12/31/2024

ADA = 0.00



	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Year-End Accruals	Annual Forecast	Original Budget Total	Favorable / (Unfav.)
Subagreement Services																
Operations and Housekeeping																
5201 Auto and Travel	-	-	-	(240)	-	512	455	455	455	455	455	455	-	3,000	5,000	2,000
5300 Dues & Memberships	-	-	270	(270)	-	-	991	991	991	991	991	991	-	5,944	11,887	5,944
5400 Insurance	-	-	-	(1,000)	-	-	196	196	196	196	196	196	-	1,788	2,356	2,178
5502 Janitorial Services	-	-	-	-	-	-	167	167	167	167	167	167	-	1,000	2,000	1,000
5900 Communications	91	605	985	(973)	-	259	385	385	385	385	385	385	-	3,276	4,617	1,341
5901 Postage and Shipping	-	-	-	69	-	-	220	220	220	220	220	220	-	1,389	2,200	811
	91	605	1,255	(2,413)	-	771	2,413	2,413	2,413	2,413	2,413	2,413	-	14,786	28,060	13,274
Facilities, Repairs and Other Leases																
5601 Rent	2,397	1	(1,291)	-	-	-	-	-	-	-	-	-	-	1,106	45,235	44,129
5602 Additional Rent	-	2,396	(2,396)	696	-	-	-	-	-	-	-	-	-	696	-	(696)
5603 Equipment Leases	109	902	(150)	(424)	110	-	108	108	108	108	108	108	-	1,198	1,300	102
5604 Other Leases	-	-	-	(463)	-	-	-	-	-	-	-	-	-	(463)	-	463
5610 Repairs and Maintenance	-	-	4,133	-	-	-	835	835	835	835	835	835	-	9,140	10,014	874
	2,506	3,298	296	(190)	110	-	943	943	943	943	943	943	-	11,677	56,549	44,872
Professional/Consulting Services																
5801 IT	-	-	-	-	-	-	350	350	350	350	350	350	-	2,100	4,200	2,100
5802 Audit & Taxes	-	-	-	-	6,586	1,050	4,731	-	-	-	-	-	-	12,367	14,193	1,826
5803 Legal	-	-	-	1,922	2,089	-	2,048	2,048	2,048	2,048	2,048	2,048	-	16,296	24,570	8,274
5804 Professional Development	-	-	-	850	-	-	700	700	700	700	700	700	-	5,050	7,000	1,950
5805 General Consulting	-	-	526	175	750	82	15,614	15,614	15,614	15,614	15,614	15,614	-	95,216	36,140	(59,076)
5806 Special Activities/Field Trips	-	-	-	-	-	-	500	500	-	-	-	-	-	1,000	1,500	500
5807 Bank Charges	183	120	115	127	235	119	300	300	300	300	300	300	-	2,698	3,000	302
5808 Printing	-	-	-	-	-	1,942	240	240	240	240	240	240	-	3,382	2,400	(982)
5809 Other taxes and fees	130	-	-	391	10	2,348	420	420	420	420	420	420	-	5,399	4,200	(1,199)
5810 Payroll Service Fee	1,250	1,250	-	4,650	3,175	2,800	90	90	90	90	90	90	-	13,663	1,076	(12,587)
5811 Management Fee	21,168	21,168	45,275	45,105	23,937	24,282	43,837	43,837	43,837	43,837	43,837	43,837	61,241	505,200	505,200	0
5812 District Oversight Fee	-	-	-	-	-	-	0	0	0	0	0	0	0	0	0	0
5815 Public Relations/Recruitment	-	-	-	-	-	-	1,890	1,890	1,890	1,890	1,890	1,890	-	11,342	18,904	7,562
5820 Scholarship Expense	68,000	-	-	-	-	-	1,890	1,890	1,890	1,890	1,890	1,890	-	79,342	18,904	(60,438)
	90,731	22,538	45,916	53,220	36,781	32,622	72,610	67,879	67,379	67,379	67,379	67,379	61,241	753,056	622,383	(111,769)
Depreciation																
6900 Depreciation Expense	-	-	-	-	-	-	20	20	20	20	20	20	-	120	240	120
	-	-	-	-	-	-	20	20	20	20	20	20	-	120	240	120
Interest																
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenses	380,570	234,323	306,892	352,165	232,794	251,259	177,151	172,175	171,185	170,940	170,940	169,671	(313,306)	2,476,761	2,382,723	(75,134)
Monthly Surplus (Deficit)	(377,135)	(203,268)	105,795	(332,633)	(78,283)	220,859	(7,336)	(2,360)	(1,370)	(1,125)	(1,125)	72,143	502,264	(103,573)	(311,942)	227,272

Downtown College Prep- CMO

Monthly Cash Flow/Forecast FY24-25

Revised 01/09/2025

Actuals Through: 12/31/2024

ADA = 0.00



	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Year-End Accruals	Annual Forecast	Original Budget Total	Favorable / (Unfav.)
Cash Flow Adjustments																
Monthly Surplus (Deficit)	(377,135)	(203,268)	105,795	(332,633)	(78,283)	220,859	(7,336)	(2,360)	(1,370)	(1,125)	(1,125)	72,143	502,264	(103,573)		
Cash flows from operating activities																
Depreciation/Amortization	-	-	-	-	-	-	20	20	20	20	20	20	-	120		
Public Funding Receivables	-	-	-	-	-	-	-	-	-	-	-	-	(188,958)	(188,958)		
Grants and Contributions Rec.	-	-	-	-	(840)	(3,720)	-	-	-	-	-	-	-	(4,560)		
Due To/From Related Parties	1,005,664	(211,604)	4,772,896	1,303,114	(433,498)	(5,151,670)	-	-	-	-	-	-	-	1,284,903		
Prepaid Expenses	(33,518)	28,616	(41,964)	(18,827)	5,077	67,333	-	-	-	-	-	-	-	6,717		
Other Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Accounts Payable	36,225	(18,153)	(17,546)	87,376	28,471	(117,958)	-	-	-	-	-	-	(313,306)	(314,891)		
Accrued Expenses	23,386	(30,717)	116,859	71,305	(280,449)	160,184	-	-	-	-	-	-	-	60,569		
Other Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Deferred Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Cash flows from investing activities																
Purchases of Prop. And Equip.	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Notes Receivable	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Cash flows from financing activities																
Proceeds from Factoring	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Payments on Factoring	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Proceeds(Payments) on Debt	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Total Change in Cash	654,623	(435,126)	4,936,041	1,110,335	(759,522)	(4,824,971)	(7,316)	(2,340)	(1,350)	(1,105)	(1,105)	72,163				
Cash, Beginning of Month	(7,134,258)	(6,479,635)	(6,914,761)	(1,978,720)	(868,385)	(1,627,907)	(6,452,878)	(6,460,194)	(6,462,534)	(6,463,884)	(6,464,989)	(6,466,094)				
Cash, End of Month	(6,479,635)	(6,914,761)	(1,978,720)	(868,385)	(1,627,907)	(6,452,878)	(6,460,194)	(6,462,534)	(6,463,884)	(6,464,989)	(6,466,094)	(6,393,930)				

Downtown College Prep

Statement of Financial Position

December 31, 2024

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

Downtown College Prep

Statement of Cash Flows

For the period ended December 31, 2024

	Central Office	Alum Rock Middle School	Alum Rock High School	El Primero High School	El Camino Middle School	DCP Foundation	Month Ended 12/31/24
Cash Flows from Operating Activities							
Change in Net Assets	\$ 220,859	\$ 340,435	\$ (16,026)	\$ 100,755	\$ (5,112)	\$ (656,617)	\$ (15,706)
Adjustments to reconcile change in net assets to net cash flows from operating activities:							
Depreciation	-	6,315	-	3,599	4,300	102,184	116,398
Public Funding Receivables	-	(4,293)	-	13,376	(6,225)	-	2,858
Grants, Contributions & Pledges Receivable	(3,720)	-	-	-	-	-	(3,720)
Due from Related Parties	(5,151,670)	2,518,194	(95,148)	3,041,355	530,892	(843,624)	-
Prepaid Expenses	67,333	-	-	-	-	-	67,333
Accounts Payable	(117,958)	(130,866)	(2,089)	(295,132)	(254,487)	(6,376)	(806,908)
Accrued Expenses	160,184	-	-	-	-	-	160,184
Deferred Revenue	-	22,710	-	45,359	52,760	-	120,829
Total Cash Flows from Operating Activities	(4,824,971)	2,752,495	(113,262)	2,909,311	322,128	(1,404,432)	(358,732)
Change in Cash & Cash Equivalents	(4,824,971)	2,752,495	(113,262)	2,909,311	322,128	(1,404,432)	(358,732)
Cash & Cash Equivalents, Beginning of Period	(1,627,907)	1,480,611	(308,859)	1,000,985	1,008,021	5,362,853	6,915,704
Cash and Cash Equivalents, End of Period	\$ (6,452,879)	\$ 4,233,107	\$ (422,121)	\$ 3,910,296	\$ 1,330,149	\$ 3,958,421	\$ 6,556,972

Alum Rock Middle School

Budget vs Actual

For the period ended December 31, 2024

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

Alum Rock Middle School

Budget vs Actual

For the period ended December 31, 2024

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

Alum Rock High School

Budget vs Actual

For the period ended December 31, 2024

	Current Period Actual	Current Period Budget	Current Period Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget
Revenues							
Other State Revenue							
Prior Year Revenue	-	-	-	(5,468)	-	(5,468)	-
Total Other State Revenue	-	-	-	(5,468)	-	(5,468)	-
Other Local Revenue							
Interest Revenue	1	-	1	8	-	8	-
Total Other Local Revenue	1	-	1	8	-	8	-
Total Revenues	1	-	1	(5,460)	-	(5,460)	-
Expenses							
Certificated Salaries							
Teachers' Salaries	6,423	-	6,423	32,101	-	(32,101)	-
Administrators' Salaries	3,111	-	3,111	18,669	-	(18,669)	-
Total Certificated Salaries	9,535	-	9,535	50,770	-	(50,770)	-
Classified Salaries							
Clerical and Office Staff Salaries	3,573	-	3,573	21,436	-	(21,436)	-
Total Classified Salaries	3,573	-	3,573	21,436	-	(21,436)	-
Benefits							
State Teachers' Retirement System, certificated positions	1,582	-	1,582	9,458	-	(9,458)	-
Public Employees' Retirement System, classified positions	966	-	966	5,798	-	(5,798)	-
OASDI/Medicare/Alternative, certificated positions	215	-	215	1,289	-	(1,289)	-
Medicare/Alternative, certificated positions	187	-	187	1,027	-	(1,027)	-
Health and Welfare Benefits, certificated positions	(30)	-	(30)	(197)	-	197	-
Total Benefits	2,920	-	2,920	17,376	-	(17,376)	-

Alum Rock High School

Budget vs Actual

For the period ended December 31, 2024

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

El Camino Middle School

Budget vs Actual

For the period ended December 31, 2024

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

El Camino Middle School

Budget vs Actual

For the period ended December 31, 2024

	Current Period Actual	Current Period Budget	Current Period Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget
Total Benefits	35,051	45,168	(10,118)	195,271	247,981	52,710	524,643

El Camino Middle School

Budget vs Actual

For the period ended December 31, 2024

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

El Primero High School

Budget vs Actual

For the period ended December 31, 2024

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

El Primero High School

Budget vs Actual

For the period ended December 31, 2024

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

Central Office

Budget vs Actual

For the period ended December 31, 2024

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

Central Office

Budget vs Actual

For the period ended December 31, 2024

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

DCP Foundation

Statement of Activities

For the period ended December 31, 2024

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

Alum Rock Middle School

Accounts Payable Aging

December 31, 2024

Vendor Name	Invoice/Credit Number	Invoice Date	Date Due	Current	1 - 30 Days Past Due	31 - 60 Days Past Due	61 - 90 Days Past Due	Over 90 Days Past Due	Total
Comcast # 905495668	208977921R	7/1/2024	8/1/2024	\$ -	\$ -	\$ -	\$ -	\$ (1,972)	\$ (1,972)
Comcast # 905495668	211506970R	8/1/2024	9/1/2024	-	-	-	-	238	238
Perfective Maintenance LLC	12312023-3HVAC	1/4/2024	1/4/2024	-	-	-	-	5,180	5,180
Perfective Maintenance LLC	11302024-3	12/5/2024	12/5/2024	-	6,757	-	-	-	6,757
Perfective Maintenance LLC	11302024-3S	12/5/2024	12/5/2024	-	942	-	-	-	942
ReadyRefresh	14K0032928913	12/3/2024	12/3/2024	-	46	-	-	-	46
Swing Education, Inc	INV00879342	12/7/2024	1/6/2025	700	-	-	-	-	700
The Stepping Stones Group	M0219791	10/18/2024	11/17/2024	-	-	1,520	-	-	1,520
Total Outstanding Invoices				<u>\$ 700</u>	<u>\$ 7,745</u>	<u>\$ 1,520</u>	<u>\$ -</u>	<u>\$ 3,446</u>	<u>\$ 13,411</u>

El Camino Middle School

Accounts Payable Aging

December 31, 2024

Vendor Name	Invoice/Credit Number	Invoice Date	Date Due	Current	1 - 30 Days Past Due	31 - 60 Days Past Due	61 - 90 Days Past Due	Over 90 Days Past Due	Total
AT&T 831-001-3036 301	4690647909	12/7/2024	1/6/2025	\$ 44	\$ -	\$ -	\$ -	\$ -	\$ 44
The Stepping Stones Group	M0219791	10/18/2024	11/17/2024	-	-	1,520	-	-	1,520
Total Outstanding Invoices				<u>\$ 44</u>	<u>\$ -</u>	<u>\$ 1,520</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,564</u>

El Primero High School

Accounts Payable Aging

December 31, 2024

Vendor Name	Invoice/Credit Number	Invoice Date	Date Due	Current	1 - 30 Days Past Due	31 - 60 Days Past Due	61 - 90 Days Past Due	Over 90 Days Past Due	Total
AT&T 831-001-3036 301	4690647909	12/7/2024	1/6/2025	\$ 44	\$ -	\$ -	\$ -	\$ -	\$ 44
Service Rent-A-Car Inc.	MK-53432	12/16/2024	12/16/2024	-	993	-	-	-	993
The Stepping Stones Group	M0219791	10/18/2024	11/17/2024	-	-	1,520	-	-	1,520
Total Outstanding Invoices				<u>\$ 44</u>	<u>\$ 993</u>	<u>\$ 1,520</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,557</u>

Central Office

Accounts Payable Aging

December 31, 2024

Vendor Name	Invoice/Credit Number	Invoice Date	Date Due	Current	1 - 30 Days Past Due	31 - 60 Days Past Due	61 - 90 Days Past Due	Over 90 Days Past Due	Total
Comcast # 905495668	222146254	11/1/2024	12/1/2024	\$ -	\$ 259.27	\$ -	\$ -	\$ -	\$ 259
U.S. BANK CORPORATE PAYMENT	USBA092024-5803	9/20/2024	9/20/2024	-	-	-	-	(1,844.79)	(1,845)
Total Outstanding Invoices				<u>\$ -</u>	<u>\$ 259</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (1,845)</u>	<u>\$ (1,586)</u>

Central Office

Check Register

For the period ended December 31, 2024

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

Central Office

Check Register

For the period ended December 31, 2024

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

Central Office

Check Register

For the period ended December 31, 2024

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

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

DCP Foundation

Check Register

For the period ended December 31, 2024

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

Area	Due Date	Description	Completed By	Board Must Approve	Signature Required	Additional Information
DATA TEAM	Set by Authorizer (by Jan 17)	Principal Apportionment P-1 - The First Principal attendance period, designated P-1, is the attendance count for all full school months during the period from July 1 through the last school month that ends on or before December 31 of the FY, and is used by the CDE to compute the P-1 Apportionment. Attendance data collected within the P-1 reporting date range must be uploaded into the state's Principal Apportionment Data Collection portal.	D.C.P.	No	Yes	https://www.cde.ca.gov/fg/sf/pa/
FINANCE	Jan-15	Federal Stimulus Reporting - Local educational agencies (LEAs) are required to report to the California Department of Education (CDE) on funds received from ESSER II and ESSER III. LEAs are required to report corrections for the period through September 30, 2024.	Charter Impact with D.C.P. support	No	No	https://www.cde.ca.gov/fg/cr/reporting.asp
FINANCE	Jan-15	Consolidated Application (ConApp) reporting - Winter - The ConApp is used by the CDE to distribute categorical funds from various state and federal programs to county offices, school districts, and direct-funded charter schools throughout California. The winter release is submitted in January of each year and contains the LEA's entitlements for each funded program.	Charter Impact	No	No	https://www.cde.ca.gov/fg/aa/co/cars.asp
FINANCE	Jan-15	Mid-Year Expenditure Report due to SELPA - Interim financial reporting for actuals through December 31 are due to El Dorado Charter SELPA.	Charter Impact	No	No	http://charterselpa.org/fiscal/
FINANCE	Jan-15	SELPA ADA/Enrollment report #2 - Interim financial reporting due to El Dorado Charter SELPA.	Charter Impact	No	No	http://charterselpa.org/fiscal/
DATA	Jan-24	CALPADS - Fall 1 Amendment deadline - Final opportunity to review and correct your certified CALPADS - Fall 1 student data. Students' program eligibility information associated with lunch, special education, homeless, English language learner, school enrollment and graduation statuses will be submitted to the CDE. This data will be used to in CDE's CA Dashboard calculations and determine access to funding such as student meal reimbursements and unduplicated count factors.	Charter Impact submits with data provided by D.C.P.	No	No	https://www.cde.ca.gov/ds/sp/c/rptcalendar.asp
Finance	Jan-31	Literacy Coaches and Reading Specialist (LCRS) Annual Report (extended from 9/30) - Report of expenses in the Prior Fiscal Year.	Charter Impact	No	No	Literacy Coaches and Reading Specialists 2022-27 - Professional Learning (CA Dept of Education)
FINANCE	Jan-31	ASES - 2nd Quarter Expenditure Report - The ASES Program funds the establishment of local after school education and enrichment programs. These programs are created through partnerships between schools and local community resources to provide literacy, academic enrichment and safe constructive alternatives for students in kindergarten through ninth grade (K-9).	Charter Impact or After School Provider	No	No	https://www.cde.ca.gov/ls/ew/asesupdates.asp
FINANCE	Jan-31	CTEIG Expenditure Report - The California Career Technical Education Incentive Grant (CTEIG) is a state education, economic, and workforce development initiative with the goal of providing pupils in kindergarten through grades twelve, inclusive, with the knowledge and skills necessary to transition to employment and postsecondary education. Expenditure reports are due January 31st for multi-year grant - initial reports for prior year grant (2023/24), final reports for two years prior (2022/23).	D.C.P. with Charter Impact support	No	No	https://www.cde.ca.gov/ci/ct/ig/ctteigtimeline.asp
FINANCE	Jan-31	Federal Cash Management - Period 3 - The Title I, Part A; Title I, Part D, Subpart 2; Title II, Part A; Title III EL; Title III Immigrant; and Title IV, Part A programs under the Elementary and Secondary Education Act of 1965 (ESEA), as amended by the ESSA, will utilize the Federal Cash Management program. Charter schools that are awarded a grant under any of these programs must submit the CMDC report for a particular quarter in order to receive an apportionment for that quarter; CDE will apportion funds to LEAs whose cash balance is below a certain threshold.	Charter Impact	No	No	https://www.cde.ca.gov/fg/aa/cm/
FINANCE	Board meeting before Feb 28	2024-25 LCAP Midyear Update - present a report on the annual update to the LCAP and the Budget Overview for Parents on or before February 28 of each year at a regularly scheduled meeting of the governing board of the LEA. The governing board is not required to adopt the mid-year update, however it must be presented to the governing board as part of a non-consent item. The report must include both of the following: All available mid-year outcome data related to metrics identified in the current year's LCAP. All available mid-year expenditure and implementation data on all actions identified in the current year's LCAP. There is no required template for the mid-year update	D.C.P. with Charter Impact support	No	No	https://www.cde.ca.gov/re/lc/
DATA	Feb-01	School Accountability Report Card - All public schools in California are required to prepare an annual SARC (2023/24). SARCs are intended to provide the public with important information about each public school and to communicate a school's progress in achieving its goals. EC Section 35256 requires LEA governing boards to approve SARCs for publications.	D.C.P.	Yes	No	https://www.cde.ca.gov/ta/ac/sa/
FINANCE	Feb-07	Application for 2025-26 California Community Schools Partnership Program: Implementation Grant - CCSP Implementation Grant (Cohort 4) funds are to be used to support the establishment of new community schools and/or the expansion or continuation of existing community schools. A community school is a "whole-child" school improvement strategy where the local educational agency and school(s) work closely with teachers, students, and families. Community schools partner with community agencies and local government to align community resources to improve student outcomes.	D.C.P. with Charter Impact support	No	Yes	https://www.cde.ca.gov/fg/fo/profile.asp?id=6348&recID=6359
FINANCE	Feb-15	Board of Equalization Property Tax Exemption - Property used exclusively for public schools, community colleges, state colleges, and state universities is exempt from property taxation (article XIII, section 3, subd. (d), Revenue and Taxation Code section 202, subd. (a)(3)). The property is exempt from taxation on the basis of its exclusive use for public school purposes. If the property is not owned by the public school, the owner of the property is required to file a claim for the Lessor's Exemption. If the owner of the property does not claim the exemption, the public school may file the Public School Exemption claim.	Charter Impact	No	Yes	https://www.boe.ca.gov/proptaxes/lessor_exemption.htm
FINANCE	Feb-20	Certification of the First Principal Apportionment - The Principal Apportionment includes funding for the Local Control Funding Formula, the primary source of an LEA's general purpose funding; Special Education (AB 602); and funding for several other programs. The First Principal Apportionment (P-1), certified by February 20, is based on the first period data that LEAs report to CDE in November through January. P-1 supersedes the Advance Apportionment calculations and establishes each LEA's monthly state aid payment for February through May.	FYI	No	No	https://www.cde.ca.gov/fg/aa/pa/
FINANCE	Feb-28	Comprehensive Support and Improvement (CSI) Expenditure Reporting - 2023 Report 3 - Actual expenditures for each performance period within the grant period shall be reported to the California Department of Education (CDE) as part of regular grant management and administration.	Charter Impact with D.C.P. support	No	No	https://www.cde.ca.gov/sp/sw/t1/csilagrantrpt.asp
DATA	Feb-28	CALPADS - Fall 2 deadline - Please be mindful that Level-2 certification within CALPADS means that these data have been reviewed and approved by your superintendent or IRC administrator. Failure to properly review and amend these data in CALPADS within the allotted amendment window will result in the improper certification of official Fall 2 data within CALPADS, which can impact a number of things, including LCFF funding, student course enrollments, staff assignments and English learner education services. Students' course enrollments, teacher course assignments, staff job assignments, FTE count and English Learner education services are reported datasets.	Charter Impact submits with data provided by D.C.P.	No	No	https://www.cde.ca.gov/ds/sp/c/rptcalendar.asp
FINANCE	Set by Authorizer (by Mar 15)	2nd Interim Financial Report - Local educational agencies (LEAs) are required to file two reports during a fiscal year (interim reports) on the status of the LEA's financial health. The first interim report is due December 15 for the period ending October 31. The second is due March 15 for the period ending January 31	Charter Impact	Yes	Yes	https://www.cde.ca.gov/fg/ir/irinterimstatus.asp
FINANCE	Mar-01	School-Based Medi-Cal Administrative Activities (SMAA) - All charter schools participating in the SMAA program are required to participate in this reporting. The SMAA program reimburse schools for the federal share (50%) of the certain costs for administering the Medi-Cal program.	D.C.P. with Charter Impact support	No	No	https://www.dhcs.ca.gov/provgovpart/Pages/SMAA

FINANCE	Mar-01	Every Student Succeeds Act Per-Pupil Expenditure Application -The Elementary and Secondary Education Act of 1965 (ESEA), as reauthorized by the Every Student Succeeds Act (ESSA), requires state educational agencies (SEAs) and their local educational agencies (LEAs) to prepare and publish annual report cards that contain specified data elements, including LEA and school-level per-pupil expenditures (PPE).	Charter Impact	No	No	https://www3.cde.ca.gov/essars
DATA	Mar-07	CRDC - 2023-24 Submission Window (Dec 9, 2024 - Mar 7, 2025) - The CRDC collects key information on civil rights indicators, including student enrollment and educational programs and services, most of which is disaggregated by race and ethnicity, sex, limited English proficiency, and disability status.	D.C.P.	No	No	https://crdc.communities.ed.gov/#program
FINANCE	Mar-28	El Dorado SELPA Pre-Test for Year-End Maintenance of Effort (Special Education) - Report due to Charter school's SELPA. Maintenance of Effort (MOE) is a requirement that you spend each year at least what you spent last year in the area of special education (with some exceptions). If you reduce your special education budget (or expenditures) in a given year, you need to be careful to ensure that you have met the MOE requirement. This does not mean you can't reduce costs, but you must do so within the guidelines of federal MOE.	Charter Impact	No	No	http://charterselpa.org/fiscal/
FINANCE	Apr-01 or sooner based on Authorizer	Audit Firm Selection - In accordance with Education Code (EC) Section 41020 (b) (3), if the governing board of a Local Educational Agency (LEA) does not have an audit contract in place by April 1, the County Superintendent of Schools, having jurisdiction over the LEA, shall provide for the audit and charge the LEA's fund for the cost incurred.	D.C.P. with Charter Impact support	Yes	No	https://leginfo.legislature.ca.gov/faces/codes_displaySection.xhtml?sectionNum=41020.&lawCode=EDC