



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 September 30, 2024

FY25 Forecast Highlights

- ❑ Beginning fund balances and cash positions are based on the latest files from the former back-office provider. The audit is still pending. It is expected that the beginning fund balances will change as the trial balances are not currently in balance.
- ❑ Some revenues are booked as current year because no accrual was in the books for them from prior year, but we believe this will be corrected in later reports, so we have reversed the PY revenues out as was done last month.
- ❑ Cash was grossed up from the sites to the CMO in the prior month. This has now been updated by site so that sites should have their correct actuals to date.
- ❑ Cash is an ongoing issue as the month closed with \$403.7k on the Aging Report of which \$374.2k is 1-30+ Days past due.
- ❑ Salaries for bargaining group are still under negotiation. This model assumes step increase plus a 1% COLA for this group in FY24-25.

FY25 Forecast Highlights

- ❑ Overall revenues have increased from August close by \$335.6k primarily due to overall higher ADA as well as PY revenue recognition from the ELOP Program.
- ❑ Overall Expenses have increased from August close by \$447.4k due to added services to cover additional ELOP revenue & liability insurance higher than projected and some run rates higher than projected.
- ❑ Full Bond and Sobrato Loan Forbearance is assumed in the cash modeling.

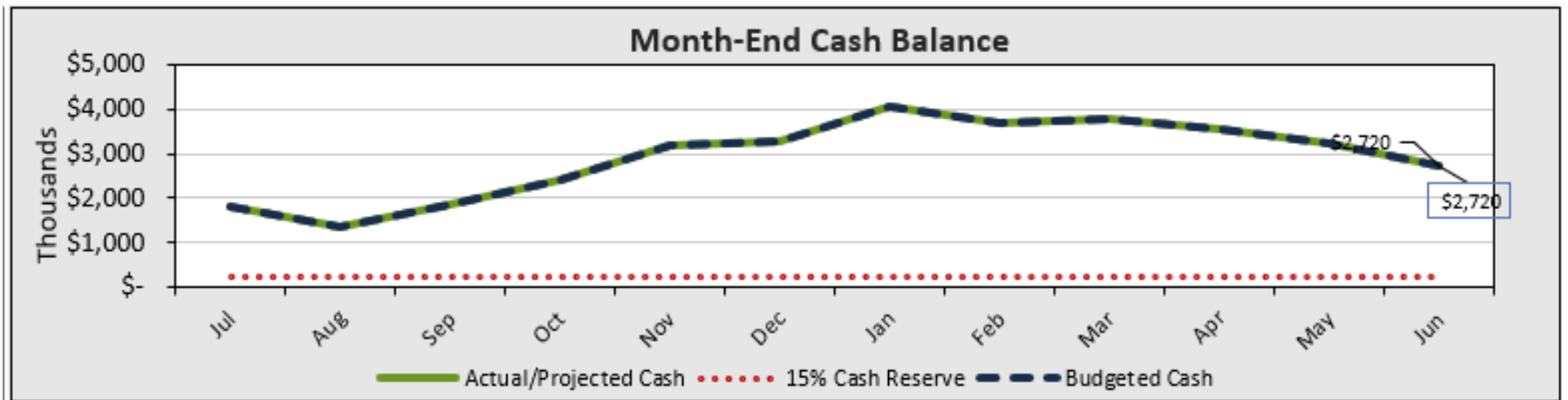
FY24-25 Forecast Highlights as of Sept 30th



Downtown College Prep Forecasted Summaries as of September 30, 2024							
	DCP	DCP	DCP	DCP	DCP	DCP	DCP
	Alum Rock Middle 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</i>	202/191.65	232/217.1	520/459.95				954/868.70
<i>Revenue</i>	\$ 3,800,227	\$ 4,354,024	\$ 8,689,623	\$ 16,843,874	\$ 2,086,370	\$ (1,684,387)	\$ 17,245,857
<i>Expenses</i>	5,399,240	5,467,940	10,083,005	20,950,185	2,476,397	(1,684,387)	\$ 21,742,195
<i>Surplus/Deficit</i>	(1,599,013)	(1,113,916)	(1,393,382)	(4,106,311)	(390,027)		\$ (4,496,338)
<i>Beginning Fund Balance</i>	5,249,451	3,975,776	3,039,671	12,264,898	(5,352,084)		\$ 6,912,814
<i>Ending Fund Balance</i>	\$ 3,650,438	\$ 2,861,860	\$ 1,646,289	\$ 8,158,587	\$ (5,742,111)		\$ 2,416,476
<i>Projected Opening Cash Balance</i>	\$ 2,679,359	\$ 2,061,023	\$ 3,549,347	\$ 8,289,729	\$ (7,134,258)		\$ 1,155,471
<i>Projected Ending Cash Balance @ 6/30/25</i>	\$ 1,123,474	\$ 2,101,223	\$ 1,651,560	\$ 4,876,257	\$ (2,156,430)		\$ 2,719,827
<i>Base Rent Coverage Ratio (1.10x Required)</i>	-0.210	0.13	0.47	0.12			
<i>Avg Daily Cash On Hand (45 req) @ 6/30/25</i>	76	140	60	85	N/A		

Organizational Cash Outlook

- With current forbearance terms, cash would be projected to end as high as \$2.72 MM Org-wide on 6/30. This would represent 45.6 Days Cash on hand. NOTE: No return of cash to investors is yet included in this model (negotiations ongoing.)





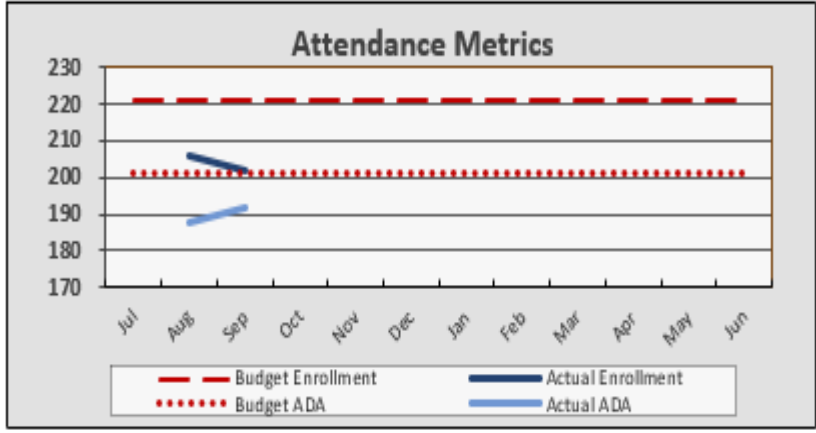
ALUM ROCK MIDDLE SCHOOL

Monthly Financial Presentation – as of Sep 2024 Close



Alum Rock M.S. – Attendance Data and Metrics

<i>Enrollment & Per Pupil Data</i>		
	<u>Forecast</u>	<u>Budget</u>
<i>Average Enrollment</i>	202	221
<i>ADA</i>	191.65	201.11
<i>Attendance Rate</i>	94.9%	91.0%
<i>Unduplicated %</i>	79.9%	79.9%
<i>Revenue per ADA</i>	\$23,921	\$19,801
<i>Expenses per ADA</i>	\$28,401	\$25,700



ADA is based on current enrollment and actual ADA as of 9/30 of 191.65- Down 9.46 from budget. Note enrollment is down but ADA is trending up.

ALUM ROCK MIDDLE SCHOOL – Revenue

	Year-to-Date			Annual/Full Year		
	Actual	Budget	Fav/(Unf)	FY24-25 Forecast	FY24-25 Budget	Fav/(Unf)
Revenue						
State Aid-Rev Limit	\$ 999,462	\$ 482,390	\$ 517,072	\$ 2,631,421	\$ 2,758,225	\$ (126,804)
Federal Revenue	52,551	31,815	20,736	230,608	259,480	(28,872)
Other State Revenue	422,643	21,530	401,112	932,948	957,467	(24,519)
Other Local Revenue	-	1,750	(1,750)	5,250	7,000	(1,750)
Total Revenue	\$ 1,474,656	\$ 537,485	\$ 937,170	\$ 3,800,227	\$ 3,982,173	\$ (181,945)

- ❑ **State- Aid Revenue: \$2.63MM (Projected decrease of \$126.8k)**- mainly due to ADA decrease of 9.46 compared to approved budget.
- ❑ **Federal Revenue: \$230.6k (Projected decrease of \$28.9k)**- due to lower ADA.
- ❑ **Other State Revenue: \$932.9k (Projected decrease of \$24.5k)**- Due to lower ADA.
- ❑ **Other Local Revenue: \$5.3k (Decrease of \$1.8k)** – 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	\$ 314,673	\$ 287,410	\$ (27,263)	\$ 1,504,195	\$ 1,496,386	\$ (7,809)
Classified Salaries	116,968	80,114	(36,854)	469,302	412,779	(56,522)
Benefits	96,081	150,623	54,542	733,687	719,436	(14,251)
Books and Supplies	114,626	56,551	(58,075)	292,978	221,493	(71,486)
Subagreement Services	97,326	56,003	(41,323)	469,406	401,664	(67,742)
Operations	42,987	37,789	(5,197)	157,360	152,140	(5,221)
Facilities	306,827	287,901	(18,926)	1,183,531	1,151,602	(31,929)
Professional Services	171,261	118,882	(52,380)	508,335	530,992	22,656
Depreciation	18,944	20,500	1,556	80,444	82,000	1,556
Interest	-	-	-	-	-	-
Total Expenses	\$ 1,279,692	\$ 1,095,773	\$ (183,919)	\$ 5,399,240	\$ 5,168,492	\$ (230,748)

Note: Variance explanation(s) on next slide

ALUM ROCK MIDDLE SCHOOL- Expenses

- ❑ **Certificated Salaries: \$1.50MM- (Projected increase of \$7.8k)**-Primarily due to some summer costs not originally assumed- may be accrued.
- ❑ **Classified Salaries: \$469.3K- (Projected increase of \$56.5k)**-Primarily due to an added 1.0 required Paraprofessional position.
- ❑ **Benefits: \$733.7k- (Projected increase of \$43.1k)**- Increase primarily due to added positions and current run rates. Also, some expense shift (\$38.2k) from Central Office from prior month.
- ❑ **Non-Personnel Expenses: \$2.69MM- (Projected increase of \$152.2k)**- Increase based on current run rates specifically Supplies, Software, Service Agreements, and Maintenance are above projection. These lines will be closely monitored.

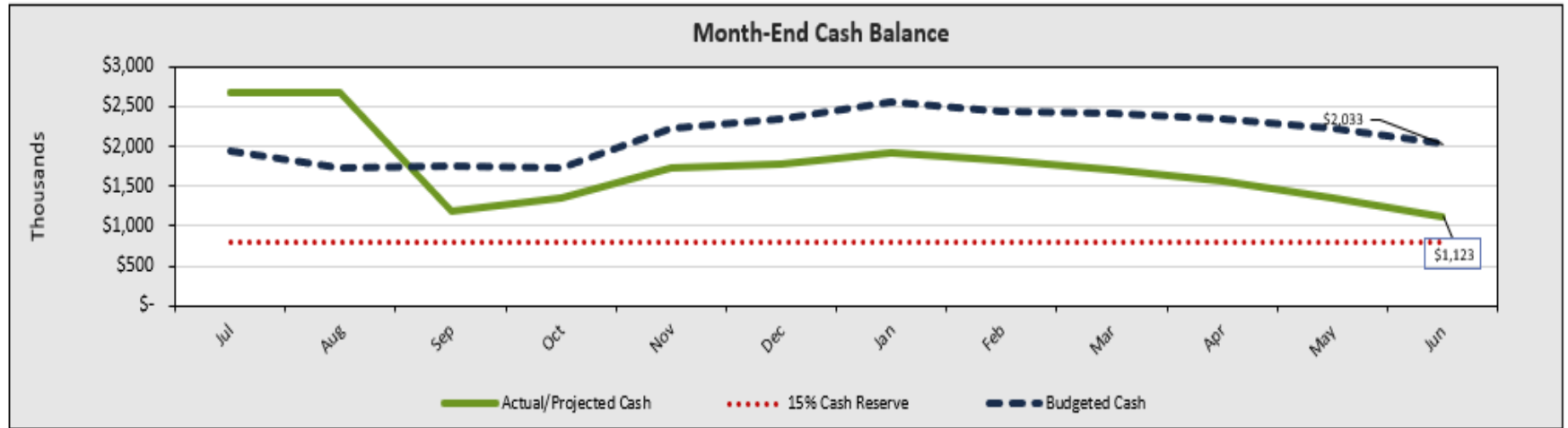
ALUM ROCK MIDDLE SCHOOL – Fund Balance

- Deficit of \$1.6MM forecasted at year-end.
- Net assets projected to end positively at 69.4%.
- Represents \$63.3k additional deficit from prior month.

	Year-to-Date			Annual/Full Year		
	Actual	Budget	Fav/(Unf)	FY24-25 Forecast	FY24-25 Budget	Fav/(Unf)
Total Surplus(Deficit)	\$ 194,964	\$ (558,288)	\$ 753,251	\$ (1,599,013)	\$ (1,186,319)	\$ (412,693)
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>\$ 5,444,415</u>	<u>\$ 4,691,163</u>		<u>\$ 3,650,439</u>	<u>\$ 4,063,132</u>	
<i>As a % of Annual Expenses</i>	100.8%	90.8%		67.6%	78.6%	

ALUM ROCK MIDDLE SCHOOL- Cash Balance

- ❑ Cash with full forbearance projected at year-end as high as \$1.12 which is 76 Days Cash on Hand.
- ❑ Current Cash Ended at \$1.18MM on September 30th.





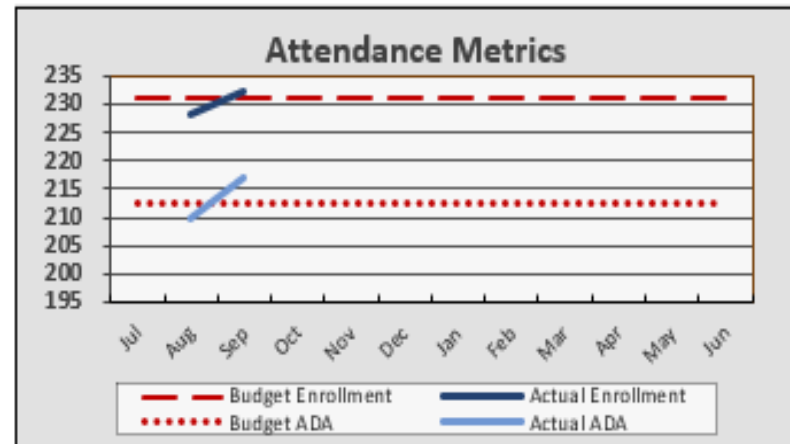
EL CAMINO MIDDLE SCHOOL

Monthly Financial Presentation – as of Sep 2024 Close



EL CAMINO MIDDLE SCHOOL – Attendance Data and Metrics

Enrollment & Per Pupil Data		
	<u>Forecast</u>	<u>Budget</u>
<i>Average Enrollment</i>	232	231
<i>ADA</i>	217.10	212.52
<i>Attendance Rate</i>	93.6%	92.0%
<i>Unduplicated %</i>	88.0%	88.0%
<i>Revenue per ADA</i>	\$18,620	\$18,891
<i>Expenses per ADA</i>	\$24,533	\$23,469



ADA is based on current enrollment and actual ADA as of 9/30/24 at 217.10- an increase of 4.58 from budget.

EL CAMINO MIDDLE SCHOOL – Revenue

	Year-to-Date			Annual/Full Year		
	Actual	Budget	Fav/(Unf)	FY24-25 Forecast	FY24-25 Budget	Fav/(Unf)
Revenue						
State Aid-Rev Limit	\$ 617,861	\$ 449,036	\$ 168,825	\$ 2,640,973	\$ 2,584,980	\$ 55,993
Federal Revenue	97,030	46,486	50,544	383,985	375,448	8,537
Other State Revenue	56,706	19,864	36,842	1,306,048	1,023,535	282,513
Other Local Revenue	2	7,672	(7,670)	23,018	30,688	(7,670)
Total Revenue	\$ 771,599	\$ 523,058	\$ 248,540	\$ 4,354,024	\$ 4,014,651	\$ 339,373

- ❑ **State- Aid Revenue: \$2.64MM (Projected increase of \$56k)-** mainly due to ADA increase of 4.58 compared to approved budget.
- ❑ **Federal Revenue: \$383.99k (Projected increase of \$8.5k)-** due to higher ADA.
- ❑ **Other State Revenue: \$1.31MM (Projected increase of \$11.9k)-** due to higher ADA & recognition of \$270k in ELOP Prior Year Carry-over.
- ❑ **Other Local Revenue: \$23.02k (Projected decrease of \$7.7k) –** 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	\$ 236,786	\$ 254,563	\$ 17,777	\$ 1,269,118	\$ 1,258,611	\$ (10,507)
Classified Salaries	108,598	66,132	(42,466)	398,908	308,602	(90,306)
Benefits	81,789	112,476	30,687	554,195	524,644	(29,551)
Books and Supplies	41,779	75,259	33,480	302,723	305,301	2,578
Subagreement Services	347,608	61,304	(286,304)	799,351	440,303	(359,048)
Operations	34,998	56,210	21,212	205,148	225,760	20,612
Facilities	283,678	314,847	31,169	1,251,665	1,259,389	7,724
Professional Services	92,667	125,099	32,432	625,173	599,983	(25,190)
Depreciation	12,901	16,253	3,351	61,659	65,010	3,351
Interest	-	-	-	-	-	-
Total Expenses	\$ 1,240,803	\$ 1,082,142	\$ (158,661)	\$ 5,467,940	\$ 4,987,603	\$ (480,337)

Note: Variance explanation(s) on next slide

EL CAMINO MIDDLE SCHOOL- Expenses

- ❑ **Certificated Salaries: \$1.27MM- (Projected increase of \$10.5k)**-Primarily due to an unfilled position now contracted offset by the increase of 1.50 FTE.
- ❑ **Classified Salaries: \$398.91K- (Projected increase of \$90.3k)**-Due to adding 2.0 FTE's due to legal requirement.
- ❑ **Benefits: \$554.2k- (Projected increase of \$29.6k)**- Primarily based on increased positions. Also, some expense shift (\$21.7k) from prior month from Central Office.
- ❑ **Non-Personnel Expenses: \$3.25MM- (Projected increase of \$349.97k)**- Increase primarily due to Service Agreements- After School Provider for ELOP services.

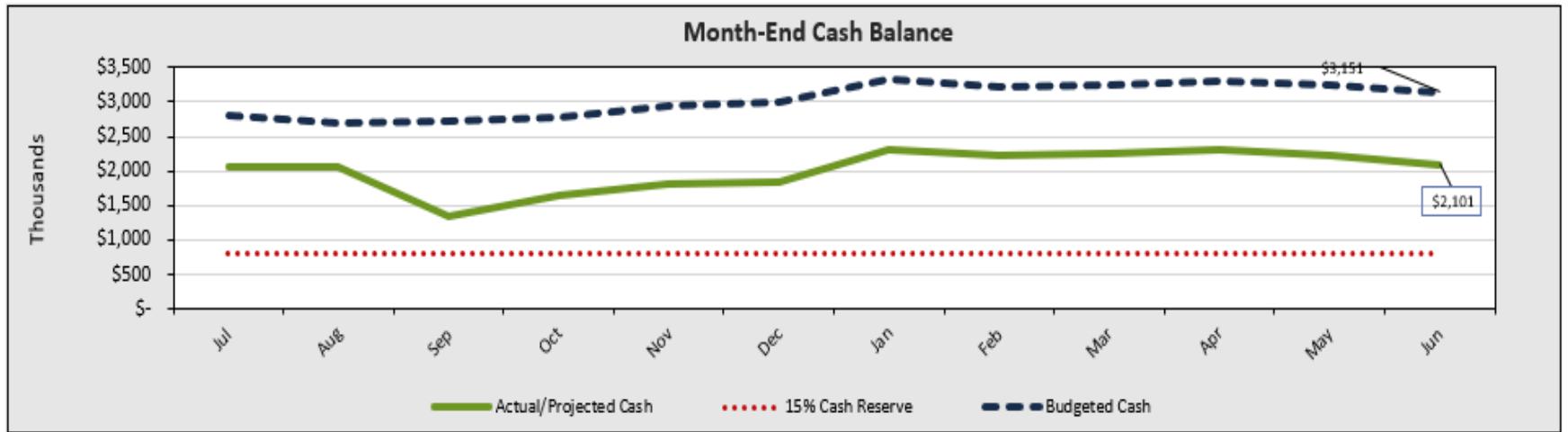
EL CAMINO MIDDLE SCHOOL – Fund Balance

- Deficit of \$1.11MM forecasted at year-end.
- Net assets projected to end positively at 52.3%.
- Deficit increased \$35.6k from Prior month.

	Year-to-Date			Annual/Full Year		
	Actual	Budget	Fav/(Unf)	FY24-25 Forecast	FY24-25 Budget	Fav/(Unf)
Total Surplus(Deficit)	\$ (469,204)	\$ (559,084)	\$ 89,879	\$ (1,113,916)	\$ (972,952)	\$ 819,710
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>\$ 3,954,945</u>	<u>\$ 3,865,066</u>		<u>\$ 2,861,860</u>	<u>\$ 3,451,198</u>	
As a % of Annual Expenses	72.3%	77.5%		52.3%	69.2%	

EL CAMINO MIDDLE SCHOOL- Cash Balance

- ❑ Cash with full forbearance projected at year-end as high as \$2.10MM which is 140 Days Cash on Hand.
- ❑ Current Cash Ended at \$1.33MM on September 30th.





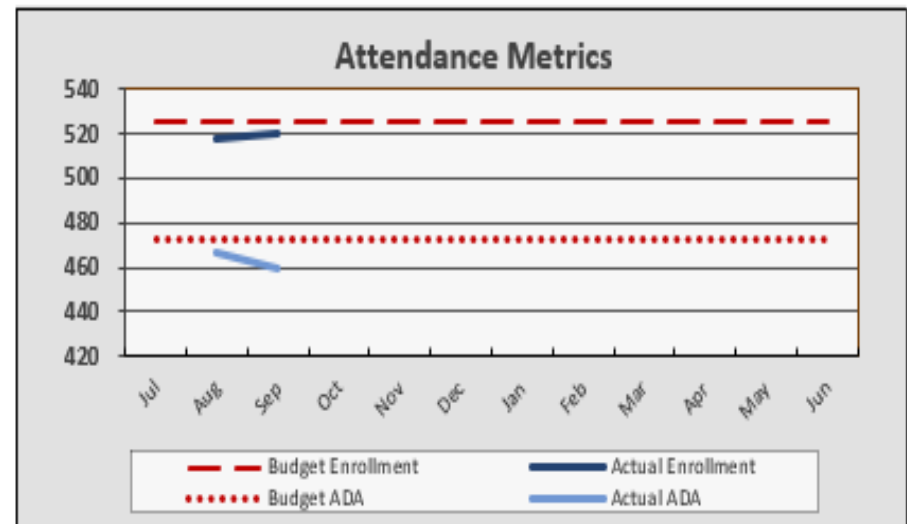
EL PRIMERO HIGH SCHOOL

Monthly Financial Presentation – as of Sep 2024 Close



EL PRIMERO HIGH SCHOOL – Attendance Data and Metrics

<i>Enrollment & Per Pupil Data</i>		
	<u>Forecast</u>	<u>Budget</u>
<i>Average Enrollment</i>	520	525
<i>ADA</i>	459.95	472.50
<i>Attendance Rate</i>	88.5%	90.0%
<i>Unduplicated %</i>	87.4%	87.4%
<i>Revenue per ADA</i>	\$19,010	\$18,917
<i>Expenses per ADA</i>	\$21,704	\$21,315



ADA is based on current enrollment and ADA as of 9/30/24 of 459.95 ADA- Down 12.55 ADA from budget.

EL PRIMERO HIGH SCHOOL – Revenue

Revenue

	Year-to-Date			Annual/Full Year		
	Actual	Budget	Fav/(Unf)	FY24-25 Forecast	FY24-25 Budget	Fav/(Unf)
State Aid-Rev Limit	\$ 1,431,599	\$ 999,193	\$ 432,406	\$ 6,732,981	\$ 6,916,694	\$ (183,713)
Federal Revenue	282,794	58,730	224,064	580,097	585,796	(5,699)
Other State Revenue	114,233	38,455	75,779	1,295,579	1,327,996	(32,417)
Other Local Revenue	9	26,986	(26,977)	80,966	107,943	(26,977)
Total Revenue	\$ 1,828,635	\$ 1,123,363	\$ 705,272	\$ 8,689,623	\$ 8,938,429	\$ (248,806)

- ❑ **State- Aid Revenue: \$6.73MM (Projected decrease of \$183.7k)**- mainly due to ADA decrease of 12.55 compared to approved budget.
- ❑ **Federal Revenue: \$580.1k (Projected decrease of \$5.7k)**- due to lower ADA.
- ❑ **Other State Revenue: \$1.30MM (Projected decrease of \$32.4k)**- Primarily due to lower ADA.
- ❑ **Other Local Revenue: \$80.97k (Decrease of \$26.98k)** – 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	\$ 695,278	\$ 700,812	\$ 5,534	\$ 3,378,491	\$ 3,597,936	\$ 219,445
Classified Salaries	200,703	189,111	(11,592)	904,320	917,808	13,488
Benefits	189,007	339,097	150,090	1,472,362	1,603,836	131,474
Books and Supplies	141,239	114,518	(26,721)	535,991	483,293	(52,699)
Subagreement Services	88,364	75,393	(12,971)	736,165	414,660	(321,505)
Operations	78,335	61,392	(16,943)	301,093	249,639	(51,455)
Facilities	302,969	359,468	56,499	1,438,886	1,437,871	(1,016)
Professional Services	214,771	272,995	58,224	1,271,643	1,322,177	50,534
Depreciation	10,796	11,085	289	44,052	44,341	289
Interest	-	-	-	-	-	-
Total Expenses	\$ 1,921,462	\$ 2,123,872	\$ 202,409	\$ 10,083,005	\$ 10,071,560	\$ (11,445)

Note: Variance explanation(s) on next slide

EL PRIMERO HIGH SCHOOL- Expenses

- ❑ **Certificated Salaries: \$3.38MM- (Projected savings of \$219.4k)**-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: \$904.3K- (Projected savings of \$13.5k)**-Primarily due to removal of a position.
- ❑ **Benefits: \$1.47MM- (Projected savings of \$131.5k)**- Savings based primarily on reduction of positions. Some expenses (approximately \$74k) shifted from Central Office from prior month, which decreased the savings.
- ❑ **Non-Personnel Expenses: \$4.33MM- (Projected increase of \$375.9k)**- Increase based on increased contracted services for approximately \$300k due to unfilled positions, also higher run rates on books and supplies, which may level off as the year progresses as well as an increase to insurance.

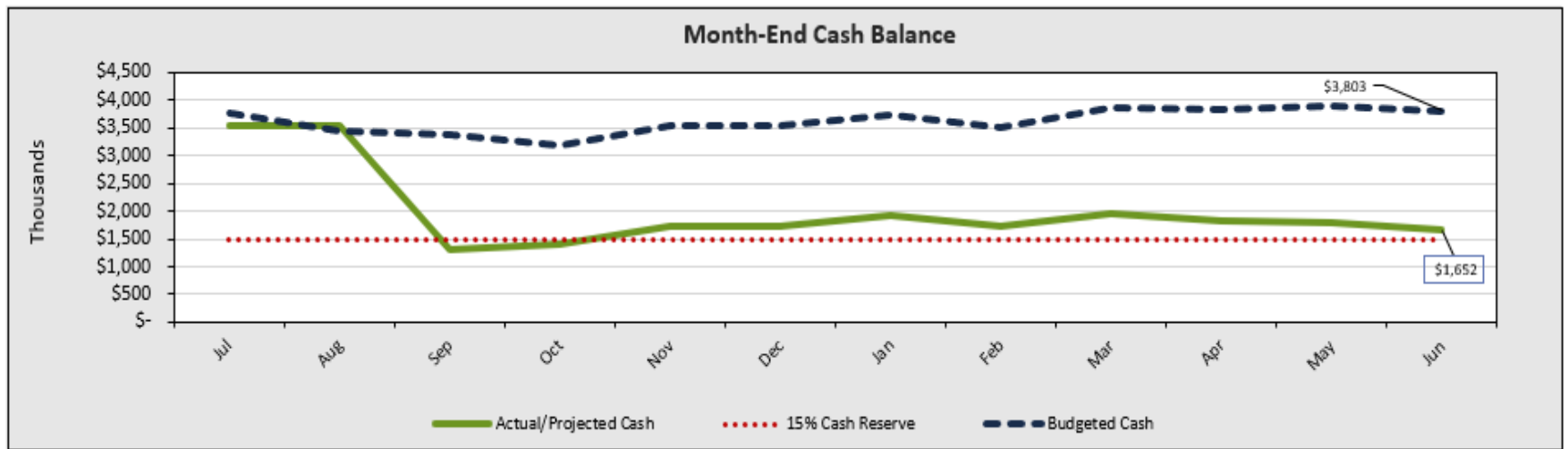
EL PRIMERO HIGH SCHOOL – Fund Balance

- Deficit of \$1.39MM forecasted at year-end.
- Net assets projected to end positively at 16.3%.
- Deficit increase of \$168.1k from prior month.

	Year-to-Date			Annual/Full Year		
	Actual	Budget	Fav/(Unf)	FY24-25 Forecast	FY24-25 Budget	Fav/(Unf)
Total Surplus(Deficit)	\$ (92,827)	\$ (1,000,509)	\$ 907,682	\$ (1,393,382)	\$ (1,133,131)	\$ (260,251)
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>\$ 4,273,040</u>	<u>\$ 3,365,357</u>		<u>\$ 1,646,289</u>	<u>\$ 3,232,735</u>	
As a % of Annual Expenses	42.4%	33.4%		16.3%	32.1%	

EL PRIMERO HIGH SCHOOL- Cash Balance

- ❑ Cash with full forbearance projected at year-end as high as \$1.65MM which is 60 Days Cash on Hand.
- ❑ Current Cash Ended at \$1.30MM on September 30th.





D.C.P. CENTRAL OFFICE

Monthly Financial Presentation – as of Sep 2024 Close

D.C.P CENTRAL OFFICE – Revenue



Revenue

Year-to-Date		
Actual	Budget	Fav/(Unf)
447,177	517,691	(70,513)
\$ 447,177	\$ 517,691	\$ (70,513)

Annual/Full Year		
FY24-25 Forecast	FY24-25 Budget	Fav/(Unf)
2,086,355	2,070,765	15,590
\$ 2,086,370	\$ 2,070,765	\$ 15,590

- Other Local Revenue: \$2.09MM (Projected increase of \$15.6k) – Due to overall ADA increase at sites.



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	\$ 153,436	\$ 38,849	\$ (114,587)	\$ 410,057	\$ 158,040	\$ (252,017)
Classified Salaries	265,895	268,550	2,655	772,955	949,145	176,189
Benefits	327,908	136,356	(191,552)	461,123	503,211	42,088
Books and Supplies	7,308	19,049	11,741	53,355	65,096	11,741
Subagreement Services	-	-	-	-	-	-
Operations	1,951	6,344	4,393	23,667	28,060	4,393
Facilities	6,100	14,137	8,037	58,715	56,549	(2,166)
Professional Services	159,185	140,926	(18,259)	696,345	622,383	(73,961)
Depreciation	-	60	60	180	240	60
Interest	-	-	-	-	-	-
Total Expenses	\$ 921,785	\$ 624,272	\$ (297,513)	\$ 2,476,397	\$ 2,382,723	\$ (93,673)

Note: Variance explanation(s) on next slide

D.C.P. CENTRAL OFFICE – Expenses



- **Certificated Salaries: \$410.6k (Projected increase of \$252.02k)**- Primarily due to a reclass of positions from Classified with slightly higher overall salary.
- **Classified Salaries: \$772.96k (Projected savings of \$173.19k)**- Primarily due to re-class of a position to Certificated.
- **Benefits: \$461.1k (Projected savings of \$42.1k)**– Benefits actuals running lower than projected- expenses need to be re-classed to the sites from Q1. Savings (\$116.2k) from prior month due to some site expenses charged to Central Office.
- **Non-Personnel Expenses: \$832.26k (Projected increase of \$59.93k)**- Increases are based on current run rates with largest increase in Professional Services.



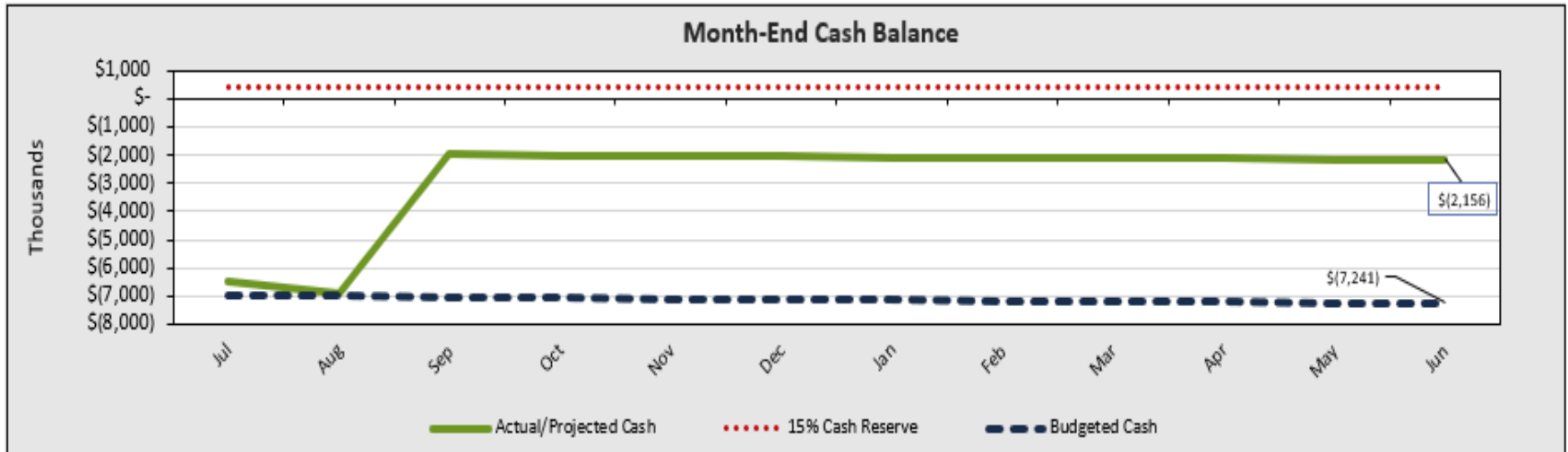
D.C.P. CENTRAL OFFICE – Fund Balance

- Deficit of \$390.03K forecasted at year-end.
- Net assets projected to end negatively at -231.9%.
- This is a positive change of \$155.2k over prior month.

	Year-to-Date			Annual/Full Year		
	Actual	Budget	Fav/(Unf)	FY24-25 Forecast	FY24-25 Budget	Fav/(Unf)
Total Surplus(Deficit)	\$ (474,608)	\$ (106,582)	\$ (368,026)	\$ (390,027)	\$ (311,958)	\$ (78,083)
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>\$ (5,826,691)</u>	<u>\$ (5,458,665)</u>		<u>\$ (5,742,110)</u>	<u>\$ (5,664,042)</u>	
As a % of Annual Expenses	-235.3%	-229.1%		-231.9%	-237.7%	

D.C.P. CENTRAL OFFICE- Cash Balance

- ❑ Current Cash Ended at $-\$1.98\text{MM}$ on September 30th.
- ❑ Cash projected at Year end of $-\$2.16\text{MM}$.



Questions & Discussion

Appendix follows, including:

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

Alum Rock Middle School

Monthly Cash Flow/Forecast FY24-25

Revised 10/13/24

Actuals Through: **9/30/2024**

ADA = 191.65



		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	157,749	157,749	157,749	157,749	157,749	(5,406)	(5,406)	(5,406)	(5,406)	(5,406)	1,415,883	1,482,687	(66,804)
8012	Education Protection Account	-	-	199,325	-	-	75,268	-	-	75,268	-	-	-	(48,790)	301,071	315,932	(14,861)
8019	State Aid - Prior Year	-	145,971	-	(145,971)	-	-	-	-	-	-	-	-	-	-	-	-
8096	In Lieu of Property Taxes	-	-	-	90,564	90,564	90,564	90,564	90,564	153,882	76,941	76,941	76,941	76,941	914,468	959,606	(45,139)
		172,149	318,120	509,193	102,342	248,313	323,581	248,313	248,313	223,744	71,535	71,535	71,535	22,746	2,631,421	2,758,225	(126,804)
Federal Revenue																	
8181	Special Education - Entitlement	-	-	-	2,776	2,776	2,776	2,776	2,776	2,207	2,207	2,207	2,207	2,207	24,915	26,144	(1,230)
8182	Special Education - Discretionary	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8220	Federal Child Nutrition	-	-	-	5,098	9,686	9,686	9,686	9,686	9,686	9,686	9,686	9,686	19,372	101,958	106,990	(5,033)
8290	Title I, Part A - Basic Low Income	-	46,430	-	(46,430)	-	77,864	-	-	-	-	-	-	-	77,864	103,818	(25,955)
8291	Title II, Part A - Teacher Quality	634	-	-	-	-	8,328	-	-	-	-	-	-	-	8,962	11,105	(2,142)
8293	Title III - Limited English	5,402	-	-	-	-	-	-	-	-	-	-	11,423	-	16,825	11,423	5,402
8294	Title V, Part B - PCSG	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8295	Charter Facility Incentive Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8296	Other Federal Revenue	85	-	-	-	-	-	-	-	-	-	-	-	-	85	-	85
8299	Prior Year Federal Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		6,121	46,430	-	(38,556)	12,462	98,654	12,462	12,462	11,893	11,893	11,893	23,316	21,579	230,608	259,480	(28,872)
Other State Revenue																	
8311	State Special Education	-	-	-	18,472	18,472	18,472	18,472	18,472	14,687	14,687	14,687	14,687	14,687	165,798	173,982	(8,184)
8520	Child Nutrition	-	-	-	483	917	917	917	917	917	917	917	917	1,834	9,651	10,127	(476)
8545	School Facilities (SB740)	-	-	-	-	-	-	131,989	-	-	-	65,995	-	65,995	263,979	277,009	(13,030)
8550	Mandated Cost	-	-	-	-	-	4,709	-	-	-	-	-	-	-	4,709	4,709	-
8560	State Lottery	-	-	-	-	-	-	14,769	-	-	14,769	-	-	18,183	47,721	50,076	(2,356)
8598	Prior Year Revenue	-	-	416,047	(416,047)	-	-	-	-	-	-	-	-	-	(0)	(0)	(0)
8599	Other State Revenue	1,736	1,736	3,124	108,739	862	862	108,739	862	862	108,739	862	862	103,102	441,090	441,563	(473)
		1,736	1,736	419,171	(288,353)	20,251	24,961	274,887	20,251	16,467	139,112	82,461	16,467	203,801	932,948	957,467	(24,519)
Other Local Revenue																	
8634	Food Service Sales	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8650	Lease and Rental Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8660	Interest Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8689	Other Fees and Contracts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8698	ASB Fundraising	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8699	School Fundraising	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8980	Contributions, Unrestricted	-	-	-	583	583	583	583	583	583	583	583	583	-	5,250	7,000	(1,750)
8990	Contributions, Restricted	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		-	-	-	583	583	583	583	583	583	583	583	583	-	5,250	7,000	(1,750)
Total Revenue																	
		180,006	366,286	928,364	(223,984)	281,610	447,779	536,245	281,610	252,687	223,124	166,473	111,902	248,125	3,800,227	3,982,173	(181,945)
Expenses																	
Certificated Salaries																	
1100	Teachers' Salaries	55,864	91,644	93,159	108,437	108,437	108,437	108,437	108,437	108,437	108,437	108,437	108,437	(33,364)	1,183,237	1,198,021	14,784
1170	Teachers' Substitute Hours	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1175	Teachers' Extra Duty/Stipends	-	-	-	2,009	2,009	2,009	2,009	2,009	2,009	2,009	2,009	2,009	-	18,082	22,100	4,018
1200	Pupil Support Salaries	-	-	-	6,955	6,955	6,955	6,955	6,955	6,955	6,955	6,955	6,955	13,910	76,501	76,500	(1)
1300	Administrators' Salaries	24,882	24,512	24,612	16,930	16,930	16,930	16,930	16,930	16,930	16,930	16,930	16,930	-	226,376	199,765	(26,610)
1900	Other Certificated Salaries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		80,746	116,156	117,771	134,331	134,331	134,331	134,331	134,331	134,331	134,331	134,331	134,331	(19,454)	1,504,195	1,496,386	(7,809)
Classified Salaries																	
2100	Instructional Salaries	5,505	17,857	20,551	18,791	18,791	18,791	18,791	18,791	18,791	18,791	18,791	18,791	-	213,035	165,665	(47,371)
2200	Support Salaries	3,722	13,555	12,348	5,340	5,340	5,340	5,340	5,340	5,340	5,340	5,340	5,340	(13,910)	63,771	58,736	(5,035)
2300	Classified Administrators' Salaries	6,189	6,189	6,389	9,003	9,003	9,003	9,003	9,003	9,003	9,003	9,003	9,003	-	99,796	105,226	5,430
2400	Clerical and Office Staff Salaries	7,554	9,016	8,094	7,559	7,559	7,559	7,559	7,559	7,559	7,559	7,559	7,559	-	92,699	83,153	(9,546)
2900	Other Classified Salaries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		22,970	46,617	47,381	40,694	40,694	40,694	40,694	40,694	40,694	40,694	40,694	40,694	(13,910)	469,302	412,779	(56,523)
Benefits																	
3101	STRS	7,153	22,186	22,494	25,524	25,524	25,524	25,524	25,524	25,524	25,524	25,524	25,524	-	281,549	285,810	4,261
3202	PERS	6,163	12,385	12,613	10,644	10,644	10,644	10,644	10,644	10,644	10,644	10,644	10,644	-	126,962	111,657	(15,305)
3301	OASDI	1,408	2,850	2,898	2,440	2,440	2,440	2,440	2,440	2,440	2,440	2,440	2,440	-	29,114	25,592	(3,522)
3311	Medicare	1,003	2,319	2,354	2,508	2,508	2,508	2,508	2,508	2,508	2,508	2,508	2,508	-	28,248	27,683	(565)
3401	Health and Welfare	(557)	(863)	(858)	19,117	19,117	19,117	19,117	19,117	19,117	19,117	19,117	19,117	57,351	227,124	223,200	(3,924)
3501	State Unemployment	-	357	126	963	963	963	4,814	3,851	1,926	963	963	963	-	16,850	18,766	1,915
3601	Workers' Compensation	-	2,048	-	2,421	2,421	2,421	2,421	2,421	2,421	2,421	2,421	2,421	-	23,840	26,728	2,888
3901	Other Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		15,171	41,282	39,627	63,617	63,617	63,617	67,468	66,505	64,580	63,617	63,617	63,617	57,351	733,687	719,436	(14,251)

Alum Rock Middle School

Monthly Cash Flow/Forecast FY24-25

Revised 10/13/24

Actuals Through: **9/30/2024**

ADA = 191.65



		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	-	-	-	5,750	5,750	5,750	5,750	-	-	-	-	-	-	23,000	23,000	-
4200	Books and Other Materials	-	-	-	1,000	1,000	-	-	-	-	-	-	-	-	2,000	5,000	3,000
4302	School Supplies	-	53,361	154	1,542	1,542	1,542	1,542	1,542	1,542	1,542	1,542	1,542	-	67,390	19,400	(47,990)
4305	Software	32,301	6,793	4	3,137	3,137	3,137	3,137	3,137	3,137	3,137	3,137	3,137	-	67,331	37,644	(29,687)
4310	Office Expense	-	965	767	670	670	670	670	670	670	670	670	670	-	7,764	8,042	278
4311	Business Meals	-	-	-	17	17	17	17	17	17	17	17	17	-	150	200	50
4312	School Fundraising	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4400	Noncapitalized Equipment	-	-	-	2,218	2,218	2,218	2,218	2,218	-	-	-	-	-	11,090	11,090	-
4700	Food Services	2,645	-	17,635	10,146	10,146	10,146	10,146	10,146	10,146	10,146	10,146	10,146	2,657	114,253	117,117	2,864
		34,946	61,120	18,560	24,480	24,480	23,480	23,480	17,730	15,512	15,512	15,512	15,512	2,657	292,978	221,493	(71,486)
Subagreement Services																	
5101	Nursing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5102	Special Education	-	-	6,407	17,596	17,596	17,596	17,596	17,596	17,596	17,596	17,596	17,596	28,786	193,560	193,560	-
5103	Substitute Teacher	-	3,710	13,300	1,818	1,818	1,818	1,818	1,818	1,818	1,818	1,818	1,818	-	33,374	-	(33,374)
5104	Transportation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5105	Security	-	934	50	-	-	-	-	-	-	-	-	-	-	984	-	(984)
5106	Other Educational Consultants	-	-	72,924	20,810	20,810	20,810	20,810	20,810	20,810	20,810	20,810	2,081	-	241,488	208,104	(33,384)
		-	4,644	92,681	40,225	40,225	40,225	40,225	40,225	40,225	40,225	40,225	21,496	28,786	469,406	401,664	(67,742)
Operations and Housekeeping																	
5201	Auto and Travel	-	413	2,213	227	227	227	227	227	227	227	227	227	-	4,672	2,500	(2,172)
5300	Dues & Memberships	-	-	-	167	167	167	167	167	167	167	167	167	-	1,503	2,004	501
5400	Insurance	12,370	4,205	21,825	3,242	3,242	3,242	3,242	3,242	3,242	3,242	3,242	3,242	-	67,579	38,905	(28,674)
5501	Utilities	-	-	-	2,622	2,622	2,622	2,622	2,622	2,622	2,622	2,622	2,622	-	23,595	31,460	7,865
5502	Janitorial Services	-	-	-	5,903	5,903	5,903	5,903	5,903	5,903	5,903	5,903	5,903	-	53,126	70,835	17,709
5516	Miscellaneous Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5531	ASB Fundraising Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5900	Communications	(1,972)	(1,734)	5,166	495	495	495	495	495	495	495	495	495	24	5,936	5,936	0
5901	Postage and Shipping	500	-	-	50	50	50	50	50	50	50	50	50	-	950	500	(450)
		10,898	2,884	29,205	12,706	12,706	12,706	12,706	12,706	12,706	12,706	12,706	12,706	24	157,360	152,140	(5,221)
Facilities, Repairs and Other Leases																	
5601	Rent	87,137	87,137	87,137	91,471	91,471	91,471	91,471	91,471	91,471	91,471	91,471	91,471	13,003	1,097,652	1,097,652	-
5602	Additional Rent	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5603	Equipment Leases	528	1,764	870	1,127	1,127	1,127	1,127	1,127	1,127	1,127	1,127	1,127	-	13,304	13,524	220
5604	Other Leases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5605	Real/Personal Property Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5610	Repairs and Maintenance	-	3,990	38,266	3,369	3,369	3,369	3,369	3,369	3,369	3,369	3,369	3,369	-	72,575	40,426	(32,149)
		87,665	92,890	126,272	95,967	95,967	95,967	95,967	95,967	95,967	95,967	95,967	95,967	13,003	1,183,531	1,151,602	(31,929)
Professional/Consulting Services																	
5801	IT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5802	Audit & Taxes	-	-	-	4,731	4,731	4,731	-	-	-	-	-	-	-	14,193	14,193	-
5803	Legal	2,731	2,766	-	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	-	27,997	30,000	2,003
5804	Professional Development	-	-	-	810	810	810	810	810	810	810	810	810	-	7,290	8,100	810
5805	General Consulting	2,595	505	-	2,027	2,027	2,027	2,027	2,027	2,027	2,027	2,027	2,027	-	21,344	20,271	(1,073)
5806	Special Activities/Field Trips	-	-	-	-	2,767	2,767	2,767	2,767	-	-	-	-	-	8,300	8,700	400
5807	Bank Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5808	Printing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5809	Other taxes and fees	77	1,438	-	500	500	500	500	500	500	500	500	500	-	6,014	5,200	(814)
5810	Payroll Service Fee	-	-	-	411	411	411	411	411	411	411	411	411	-	3,703	4,937	1,234
5811	Management Fee	-	-	147,466	31,669	31,669	31,669	31,669	31,669	31,669	31,669	31,669	31,669	(52,460)	380,023	398,217	18,195
5812	District Oversight Fee	-	-	13,684	1,535	3,725	4,854	3,725	3,725	3,356	1,073	1,073	1,073	1,649	39,471	41,373	1,902
5813	County Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5814	SPED Encroachment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5815	Public Relations/Recruitment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		5,402	4,709	161,150	44,183	46,373	50,268	44,408	44,408	41,273	38,990	38,990	38,990	(50,811)	508,335	530,992	22,656
Depreciation																	
6900	Depreciation Expense	6,315	6,315	6,315	6,833	6,833	6,833	6,833	6,833	6,833	6,833	6,833	6,833	-	80,444	82,000	1,556
		6,315	6,315	6,315	6,833	6,833	6,833	6,833	6,833	6,833	6,833	6,833	6,833	-	80,444	82,000	1,556
Interest																	
7438	Interest Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenses		264,112	376,618	638,962	463,035	465,225	468,120	466,111	459,399	452,120	448,874	448,874	430,145	17,646	5,399,240	5,168,492	(230,748)
Monthly Surplus (Deficit)		(84,106)	(10,332)	289,402	(687,019)	(183,615)	(20,341)	70,134	(177,789)	(199,432)	(225,750)	(282,401)	(318,243)	230,479	(1,599,013)	(1,186,319)	(412,694)

Alum Rock Middle School

Monthly Cash Flow/Forecast FY24-25

Revised 10/13/24

Actuals Through: 9/30/2024

ADA = 191.65



	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	(687,019)	(183,615)	(20,341)	70,134	(177,789)	(199,432)	(225,750)	(282,401)	(318,243)	230,479	(1,599,013)		
Cash flows from operating activities																
Depreciation/Amortization	6,315	6,315	6,315	6,833	6,833	6,833	6,833	6,833	6,833	6,833	6,833	6,833	-	80,444		14,160
Public Funding Receivables	-	-	-	608,448	467,552	-	(0)	-	-	-	-	-	(248,125)	827,874		637,211
Grants and Contributions Rec.	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Due To/From Related Parties	47,585	(33,611)	(1,842,885)	-	-	-	-	-	-	-	-	-	-	(1,828,911)		
Prepaid Expenses	15,368	-	-	-	-	-	-	-	-	-	-	-	-	15,368		
Other Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Accounts Payable	28,328	38,634	29,427	-	-	-	-	-	-	-	-	-	17,646	114,035		
Accrued Expenses	(24,836)	(12,351)	-	-	-	-	-	-	-	-	-	-	-	(37,187)		
Other Liabilities	-	-	-	246,607	72,723	72,723	72,723	72,723	72,723	72,723	72,723	72,723	-	828,389		
Deferred Revenue	11,346	11,346	20,424	-	-	-	-	-	-	-	-	-	43,116	86,232		
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)	174,870	363,493	59,215	149,689	(98,233)	(119,876)	(146,194)	(202,845)	(238,687)				
Cash, Beginning of Month	2,679,359	2,679,359	2,679,359	1,182,041	1,356,911	1,720,404	1,779,619	1,929,309	1,831,076	1,711,200	1,565,006	1,362,161				
Cash, End of Month	2,679,359	2,679,359	1,182,041	1,356,911	1,720,404	1,779,619	1,929,309	1,831,076	1,711,200	1,565,006	1,362,161	1,123,474				

El Camino Middle School

Monthly Cash Flow/Forecast FY24-25

Revised 10/13/24

Actuals Through: 9/30/2024

ADA = 217.10



		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)	33,318	33,318	33,318	33,318	33,318	26,453	26,453	26,453	26,453	26,453	369,811	361,732	8,080
8012	Education Protection Account	10,659	-	10,867	(10,659)	-	10,855	-	-	10,855	-	-	-	10,843	43,420	42,504	916
8019	State Aid - Prior Year	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8096	In Lieu of Property Taxes	123,963	133,806	267,612	178,408	178,408	178,408	178,408	178,408	270,107	135,053	135,053	135,053	135,053	2,227,741	2,180,744	46,997
		200,650	199,834	217,377	201,067	211,726	222,581	211,726	211,726	307,415	161,506	161,506	161,506	172,349	2,640,973	2,584,980	55,993
Federal Revenue																	
8181	Special Education - Entitlement	-	-	-	2,543	2,543	2,543	2,543	2,543	3,102	3,102	3,102	3,102	3,102	28,223	27,628	595
8182	Special Education - Discretionary	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8220	Federal Child Nutrition	-	-	-	7,184	13,650	13,650	13,650	13,650	13,650	13,650	13,650	13,650	27,299	143,679	140,648	3,031
8290	Title I, Part A - Basic Low Income	-	41,144	-	(41,144)	-	122,309	-	-	40,770	-	-	-	-	163,079	163,079	-
8291	Title II, Part A - Teacher Quality	-	-	-	-	-	8,674	-	-	-	-	-	-	2,891	11,565	11,565	-
8293	Title III - Limited English	4,911	-	-	-	-	-	-	-	-	-	-	18,578	23,489	18,578	4,911	
8294	Title V, Part B - PCSG	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8295	Charter Facility Incentive Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8296	Other Federal Revenue	74	-	3,638	3,488	-	-	3,488	-	-	3,488	-	-	(225)	13,950	13,950	-
8299	Prior Year Federal Revenue	-	-	47,263	(47,263)	-	-	-	-	-	-	-	-	-	-	-	-
		4,985	41,144	50,901	(75,193)	16,192	147,175	19,680	16,192	57,521	20,239	16,751	35,329	33,068	383,985	375,448	8,537
Other State Revenue																	
8311	State Special Education	-	15,952	9,346	16,921	16,921	16,921	16,921	16,921	15,582	15,582	15,582	15,582	15,582	187,815	183,853	3,962
8520	Child Nutrition	-	-	-	680	1,292	1,292	1,292	1,292	1,292	1,292	1,292	1,292	2,584	13,600	13,313	287
8545	School Facilities (SB740)	-	-	-	-	-	-	149,517	-	-	-	74,758	-	74,758	299,034	292,725	6,308
8550	Mandated Cost	-	-	-	-	-	9,269	-	-	-	-	-	-	-	9,269	9,269	-
8560	State Lottery	-	-	-	-	-	-	13,529	-	-	13,529	-	-	27,000	54,058	52,917	1,140
8598	Prior Year Revenue	-	27,977	-	(27,977)	-	-	-	-	-	-	-	-	-	-	-	-
8599	Other State Revenue	1,716	1,716	(1)	183,831	977	977	183,831	977	977	183,831	977	977	181,486	742,273	471,458	270,815
		1,716	45,645	9,345	173,456	19,190	28,459	365,090	19,190	17,851	214,234	92,609	17,851	301,411	1,306,048	1,023,535	282,513
Other Local Revenue																	
8634	Food Service Sales	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8650	Lease and Rental Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8660	Interest Revenue	1	1	1	-	-	-	-	-	-	-	-	-	-	2	-	2
8689	Other Fees and Contracts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8698	ASB Fundraising	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8699	School Fundraising	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8980	Contributions, Unrestricted	-	-	-	417	417	417	417	417	417	417	417	417	417	3,750	5,000	(1,250)
8990	Contributions, Restricted	-	-	-	2,141	2,141	2,141	2,141	2,141	2,141	2,141	2,141	2,141	-	19,266	25,688	(6,422)
		1	1	1	2,557	2,557	2,557	2,557	2,557	2,557	2,557	2,557	2,557	-	23,018	30,688	(7,670)
Total Revenue		207,352	286,624	277,624	301,888	249,666	400,773	599,054	249,666	385,344	398,537	273,425	217,244	506,828	4,354,024	4,014,651	339,373

El Camino Middle School

Monthly Cash Flow/Forecast FY24-25

Revised 10/13/24

Actuals Through: 9/30/2024

ADA = 217.10



	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	67,840	67,840	67,840	67,840	67,840	67,840	67,840	67,840	67,840	-	755,004	839,285	84,281	
1170 Teachers' Substitute Hours	-	7,511	6,227	6,227	6,227	6,227	6,227	6,227	6,227	6,227	6,227	6,227	-	69,778	-	(69,778)	
1175 Teachers' Extra Duty/Stipends	-	-	-	2,009	2,009	2,009	2,009	2,009	2,009	2,009	2,009	2,009	4,018	22,100	22,100	-	
1200 Pupil Support Salaries	199	4,227	4,227	11,182	11,182	11,182	11,182	11,182	11,182	11,182	11,182	11,182	12,750	122,040	91,500	(30,540)	
1300 Administrators' Salaries	19,482	25,350	25,120	25,794	25,794	25,794	25,794	25,794	25,794	25,794	25,794	23,894	-	300,196	305,726	5,530	
1900 Other Certificated Salaries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	35,155	101,201	100,430	113,052	113,052	113,052	113,052	113,052	113,052	113,052	113,052	111,152	16,768	1,269,118	1,258,611	(10,507)	
Classified Salaries																	
2100 Instructional Salaries	4,175	20,387	30,863	18,556	18,556	18,556	18,556	18,556	18,556	18,556	18,556	18,556	-	222,432	130,066	(92,366)	
2200 Support Salaries	1,955	10,552	7,844	3,005	3,005	3,005	3,005	3,005	3,005	3,005	3,005	3,005	(12,750)	34,650	34,719	69	
2300 Classified Administrators' Salaries	2,001	2,001	3,010	3,902	3,902	3,902	3,902	3,902	3,902	3,902	3,902	3,902	-	42,135	45,308	3,173	
2400 Clerical and Office Staff Salaries	9,961	10,270	5,578	8,209	8,209	8,209	8,209	8,209	8,209	8,209	8,209	8,209	-	99,692	98,510	(1,182)	
2900 Other Classified Salaries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	18,092	43,210	47,295	33,673	33,673	33,673	33,673	33,673	33,673	33,673	33,673	33,673	(12,750)	398,908	308,602	(90,306)	
Benefits																	
3101 STRS	5,482	20,811	19,923	21,654	21,654	21,654	21,654	21,654	21,654	21,654	21,654	21,290	-	240,735	240,395	(340)	
3202 PERS	3,276	7,530	11,713	8,738	8,738	8,738	8,738	8,738	8,738	8,738	8,738	8,738	-	101,157	83,477	(17,681)	
3301 OASDI	1,137	2,427	2,275	2,003	2,003	2,003	2,003	2,003	2,003	2,003	2,003	2,003	-	23,863	19,133	(4,730)	
3311 Medicare	669	2,075	2,088	2,111	2,111	2,111	2,111	2,111	2,111	2,111	2,111	2,084	-	23,806	22,725	(1,081)	
3401 Health and Welfare	(154)	(300)	(880)	10,850	10,850	10,850	10,850	10,850	10,850	10,850	10,850	10,850	32,550	128,865	121,800	(7,065)	
3501 State Unemployment	9	1,358	748	808	808	808	4,038	3,231	1,615	808	808	808	-	15,845	15,173	(672)	
3601 Workers' Compensation	-	1,603	-	2,039	2,039	2,039	2,039	2,039	2,039	2,039	2,039	2,012	-	19,923	21,941	2,018	
3901 Other Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	10,419	35,503	35,867	48,201	48,201	48,201	51,432	50,624	49,009	48,201	48,201	47,784	32,550	554,195	524,644	(29,551)	
Books and Supplies																	
4100 Textbooks and Core Curricula	-	-	-	8,050	8,050	-	-	-	-	-	-	-	-	-	16,100	30,900	14,800
4200 Books and Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4302 School Supplies	-	2,720	-	4,461	4,461	4,461	4,461	4,461	4,461	4,461	4,461	4,461	-	42,869	53,533	10,664	
4305 Software	27,651	8,243	1,261	4,608	4,608	4,608	4,608	4,608	4,608	4,608	4,608	4,608	-	78,624	55,292	(23,332)	
4310 Office Expense	-	189	658	20	20	20	20	20	20	20	20	20	-	1,026	240	(786)	
4311 Business Meals	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4312 School Fundraising	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4400 Noncapitalized Equipment	-	-	-	2,275	2,275	2,275	-	-	-	-	-	-	-	6,825	11,375	4,550	
4700 Food Services	1,059	-	-	14,298	14,298	14,298	14,298	14,298	14,298	14,298	14,298	14,298	27,538	157,279	153,961	(3,318)	
	28,710	11,152	1,918	33,712	33,712	25,662	23,387	23,387	23,387	23,387	23,387	23,387	27,538	302,723	305,301	2,578	

El Camino Middle School

Monthly Cash Flow/Forecast FY24-25

Revised 10/13/24

Actuals Through: 9/30/2024

ADA = 217.10



	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																
5101 Nursing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5102 Special Education	-	-	22,482	26,465	26,465	26,465	26,465	26,465	26,465	26,465	26,465	26,465	-	260,671	211,120	(49,551)
5103 Substitute Teacher	-	1,400	466	-	-	-	-	-	-	-	-	-	-	1,866	-	(1,866)
5104 Transportation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5105 Security	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5106 Other Educational Consultants	-	-	323,260	23,728	23,728	23,728	23,728	23,728	23,728	23,728	23,728	23,728	-	536,815	229,183	(307,632)
	-	1,400	346,208	50,194	50,194	50,194	50,194	50,194	50,194	50,194	50,194	50,194	-	799,351	440,303	(359,048)
Operations and Housekeeping																
5201 Auto and Travel	-	-	-	227	227	227	227	227	227	227	227	227	-	2,045	2,500	455
5300 Dues & Memberships	-	-	-	169	169	169	169	169	169	169	169	169	-	1,523	2,031	508
5400 Insurance	6,731	4,587	22,107	5,118	5,118	5,118	5,118	5,118	5,118	5,118	5,118	5,118	-	79,487	61,416	(18,071)
5501 Utilities	-	-	-	3,722	3,722	3,722	3,722	3,722	3,722	3,722	3,722	3,722	-	33,494	43,858	10,365
5502 Janitorial Services	-	-	-	8,345	8,345	8,345	8,345	8,345	8,345	8,345	8,345	8,345	-	75,101	100,134	25,034
5516 Miscellaneous Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5531 ASB Fundraising Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5900 Communications	9	(12,024)	13,532	1,285	1,285	1,285	1,285	1,285	1,285	1,285	1,285	1,285	-	13,082	15,421	2,339
5901 Postage and Shipping	-	56	-	40	40	40	40	40	40	40	40	40	-	416	400	(16)
	6,740	(7,381)	35,638	18,906	18,906	18,906	18,906	18,906	18,906	18,906	18,906	18,906	-	205,148	225,760	20,612
Facilities, Repairs and Other Leases																
5601 Rent	71,578	71,578	128,307	98,303	98,303	98,303	98,303	98,303	98,303	98,303	98,303	98,303	23,445	1,179,634	1,179,634	-
5602 Additional Rent	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5603 Equipment Leases	323	1,366	-	2,052	2,052	2,052	2,052	2,052	2,052	2,052	2,052	2,052	-	20,157	24,624	4,467
5604 Other Leases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5605 Real/Personal Property Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5610 Repairs and Maintenance	2,260	7,808	458	4,594	4,594	4,594	4,594	4,594	4,594	4,594	4,594	4,594	-	51,874	55,131	3,257
	74,161	80,752	128,765	104,949	104,949	104,949	104,949	104,949	104,949	104,949	104,949	104,949	23,445	1,251,665	1,259,389	7,724
Professional/Consulting Services																
5801 IT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5802 Audit & Taxes	-	-	-	4,731	4,731	4,731	-	-	-	-	-	-	-	14,193	14,193	-
5803 Legal	-	2,766	-	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	-	25,266	30,000	4,734
5804 Professional Development	-	-	-	300	300	300	300	300	300	300	300	300	-	2,700	2,900	200
5805 General Consulting	2,595	516	-	11,444	11,444	11,444	11,444	11,444	11,444	11,444	11,444	11,444	-	106,110	114,443	8,333
5806 Special Activities/Field Trips	-	-	-	-	-	2,400	2,400	2,400	-	-	-	-	-	7,200	7,100	(100)
5807 Bank Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5808 Printing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5809 Other taxes and fees	3,114	1,754	-	-	-	-	-	-	-	-	-	-	-	4,868	-	(4,868)
5810 Payroll Service Fee	-	-	-	336	336	336	336	336	336	336	336	336	-	3,024	4,032	1,008
5811 Management Fee	-	-	77,160	36,284	36,284	36,284	36,284	36,284	36,284	36,284	36,284	36,284	31,691	435,402	401,465	(33,937)
5812 District Oversight Fee	(50)	2,182	2,182	2,011	2,117	2,226	2,117	2,117	3,074	1,615	1,615	1,615	3,587	26,410	25,850	(560)
5813 County Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5814 SPED Encroachment	-	312	136	-	-	-	-	-	-	-	-	-	(448)	-	-	-
5815 Public Relations/Recruitment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	5,658	7,530	79,478	57,606	57,712	60,221	55,381	55,381	53,938	52,479	52,479	52,479	34,831	625,173	599,983	(25,190)
Depreciation																
6900 Depreciation Expense	4,300	4,300	4,300	5,418	5,418	5,418	5,418	5,418	5,418	5,418	5,418	5,418	-	61,659	65,010	3,351
	4,300	4,300	4,300	5,418	5,418	5,418	5,418	5,418	5,418	5,418	5,418	5,418	-	61,659	65,010	3,351
Interest																
7438 Interest Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenses	183,236	277,668	779,899	465,710	465,816	460,275	456,391	455,583	452,525	450,258	450,258	447,941	122,382	5,467,940	4,987,603	(480,337)
Monthly Surplus (Deficit)	24,116	8,956	(502,276)	(163,822)	(216,150)	(59,501)	142,663	(205,917)	(67,180)	(51,721)	(176,833)	(230,697)	384,446	(1,113,917)	(972,952)	(140,965)

El Camino Middle School

Monthly Cash Flow/Forecast FY24-25

Revised 10/13/24

Actuals Through: 9/30/2024

ADA = 217.10



	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)	(163,822)	(216,150)	(59,501)	142,663	(205,917)	(67,180)	(51,721)	(176,833)	(230,697)	384,446	(1,113,917)		
Cash flows from operating activities																
Depreciation/Amortization	4,300	4,300	4,300	5,418	5,418	5,418	5,418	5,418	5,418	5,418	5,418	5,418	-	61,659		
Public Funding Receivables	-	-	-	127,043	275,000	-	227,746	-	-	-	-	-	(506,828)	122,961		
Grants and Contributions Rec.	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Due To/From Related Parties	392	64,086	(617,781)	-	-	-	-	-	-	-	-	-	-	(553,303)		
Prepaid Expenses	13,664	-	-	-	-	-	-	-	-	-	-	-	-	13,664		
Other Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Accounts Payable	85,102	(60,045)	192,523	-	-	-	-	-	-	-	-	-	122,382	339,961		
Accrued Expenses	(35,733)	(21,131)	-	-	-	-	-	-	-	-	-	-	-	(56,864)		
Other Liabilities	(95,674)	-	95,675	338,882	98,006	98,006	98,006	98,006	98,006	98,006	98,006	98,006	-	1,122,928		
Deferred Revenue	3,834	3,834	95,442	-	-	-	-	-	-	-	-	-	-	103,110		
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)	307,521	162,273	43,922	473,832	(102,494)	36,243	51,702	(73,410)	(127,273)				
Cash, Beginning of Month	2,061,023	2,061,024	2,061,025	1,328,907	1,636,428	1,798,701	1,842,623	2,316,455	2,213,962	2,250,204	2,301,907	2,228,497				
Cash, End of Month	2,061,024	2,061,025	1,328,907	1,636,428	1,798,701	1,842,623	2,316,455	2,213,962	2,250,204	2,301,907	2,228,497	2,101,223				

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



Revised 10/13/24

Actuals Through: 9/30/2024

ADA = 459.95

	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Year-End Accruals	Annual Forecast	Original Budget Total	Favorable / (Unfav.)	
ADA = 472.50																	
Revenues																	
State Aid - Revenue Limit																	
8011 LCFF State Aid	18,672	18,672	213,562	122,295	122,295	122,295	122,295	122,295	127,138	127,138	127,138	127,138	127,138	1,498,069	1,538,945	(40,876)	
8012 Education Protection Account	20,077	-	20,662	(20,077)	-	22,998	-	-	22,998	-	-	-	-	25,333	94,500	(2,510)	
8019 State Aid - Prior Year	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8096 In Lieu of Property Taxes	308,260	277,231	554,463	373,193	373,193	373,193	373,193	373,193	712,334	356,167	356,167	356,167	356,167	5,142,922	5,283,249	(140,328)	
	347,009	295,903	788,687	475,411	495,488	518,485	495,488	495,488	862,469	483,305	483,305	483,305	508,638	6,732,981	6,916,694	(183,713)	
Federal Revenue																	
8181 Special Education - Entitlement	-	-	-	4,881	4,881	4,881	4,881	4,881	7,077	7,077	7,077	7,077	7,077	59,794	61,425	(1,632)	
8182 Special Education - Discretionary	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8220 Federal Child Nutrition	-	-	-	13,537	25,719	25,719	25,719	25,719	25,719	25,719	25,719	25,719	51,439	270,731	278,118	(7,387)	
8290 Title I, Part A - Basic Low Income	-	-	-	-	-	145,931	-	-	-	-	-	-	-	48,644	194,574	194,574	
8291 Title II, Part A - Teacher Quality	1,860	-	-	-	-	13,988	-	-	-	-	-	-	-	-	15,848	18,650	(2,803)
8293 Title III - Limited English	6,122	-	-	-	-	-	-	-	-	-	-	23,160	-	29,282	23,160	6,122	
8294 Title V, Part B - PCSG	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8295 Charter Facility Incentive Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8296 Other Federal Revenue	72	-	220,878	2,467	-	-	2,467	-	-	2,467	-	-	(218,483)	9,869	9,869	-	
8299 Prior Year Federal Revenue	-	53,862	-	(53,862)	-	-	-	-	-	-	-	-	-	(0)	-	(0)	
	8,054	53,862	220,878	(32,977)	30,601	190,519	33,068	30,601	32,797	35,264	32,797	55,957	(111,323)	580,097	585,796	(5,699)	
Other State Revenue																	
8311 State Special Education	-	20,872	17,770	32,483	32,483	32,483	32,483	32,483	39,370	39,370	39,370	39,370	39,370	397,907	408,764	(10,857)	
8520 Child Nutrition	-	-	-	1,281	2,434	2,434	2,434	2,434	2,434	2,434	2,434	2,434	4,869	25,625	26,325	(699)	
8545 School Facilities (SB740)	-	-	-	-	-	-	313,502	-	-	-	156,751	-	156,751	627,004	644,112	(17,108)	
8550 Mandated Cost	-	-	-	-	-	23,017	-	-	-	-	-	-	-	23,017	23,017	-	
8560 State Lottery	-	-	-	-	-	-	25,971	-	-	25,971	-	-	62,586	114,528	117,653	(3,125)	
8598 Prior Year Revenue	-	66,019	3,052	(69,070)	-	-	-	-	-	-	-	-	-	0	-	0	
8599 Other State Revenue	903	903	4,715	23,195	2,070	2,070	23,195	2,070	2,070	23,195	2,070	2,070	18,974	107,498	108,125	(628)	
	903	87,794	25,537	(12,111)	36,987	60,004	397,585	36,987	43,874	90,970	200,625	43,874	282,549	1,295,579	1,327,996	(32,417)	
Other Local Revenue																	
8634 Food Service Sales	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8650 Lease and Rental Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8660 Interest Revenue	3	3	3	-	-	-	-	-	-	-	-	-	-	9	-	9	
8689 Other Fees and Contracts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8698 ASB Fundraising	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8699 School Fundraising	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8980 Contributions, Unrestricted	-	-	-	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	-	9,000	12,000	(3,000)	
8990 Contributions, Restricted	-	-	-	7,995	7,995	7,995	7,995	7,995	7,995	7,995	7,995	7,995	-	71,957	95,943	(23,986)	
	3	3	3	8,995	8,995	8,995	8,995	8,995	8,995	8,995	8,995	8,995	-	80,966	107,943	(26,977)	
Total Revenue	355,969	437,562	1,035,104	439,318	572,071	778,004	935,136	572,071	948,136	618,534	725,722	592,131	679,864	8,689,623	8,938,429	(248,806)	

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



Revised 10/13/24

Actuals Through: **9/30/2024**

ADA = 459.95

	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Year-End Accruals	Annual Forecast	Original Budget Total	Favorable / (Unfav.)	
Expenses																	
Certificated Salaries																	
1100 Teachers' Salaries	120,525	218,031	216,804	232,119	232,119	232,119	232,119	232,119	232,119	232,119	232,119	232,119	-	2,644,434	2,902,176	257,742	
1170 Teachers' Substitute Hours	2,640	4,877	3,736	6,226	6,226	6,226	6,226	6,226	6,226	6,226	6,226	6,226	-	67,291	-	(67,291)	
1175 Teachers' Extra Duty/Stipends	-	-	-	1,718	1,718	1,718	1,718	1,718	1,718	1,718	1,718	1,718	3,436	18,900	18,900	-	
1200 Pupil Support Salaries	2,672	4,227	4,227	12,773	12,773	12,773	12,773	12,773	12,773	12,773	12,773	12,773	-	126,081	140,500	14,419	
1300 Administrators' Salaries	37,786	40,529	39,224	45,355	45,355	45,355	45,355	45,355	45,355	45,355	45,355	41,404	-	521,785	536,360	14,576	
1900 Other Certificated Salaries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	163,623	267,664	263,991	298,192	298,192	298,192	298,192	298,192	298,192	298,192	298,192	294,241	3,436	3,378,491	3,597,936	219,445	
Classified Salaries																	
2100 Instructional Salaries	11,882	23,367	30,984	31,435	31,435	31,435	31,435	31,435	31,435	31,435	31,435	31,435	-	349,148	345,785	(3,363)	
2200 Support Salaries	7,559	14,514	14,614	21,110	21,110	21,110	21,110	21,110	21,110	21,110	21,110	21,110	-	226,678	233,870	7,193	
2300 Classified Administrators' Salaries	11,520	11,520	13,566	8,453	8,453	8,453	8,453	8,453	8,453	8,453	8,453	8,453	-	112,680	101,433	(11,247)	
2400 Clerical and Office Staff Salaries	13,482	25,301	22,395	17,182	17,182	17,182	17,182	17,182	17,182	17,182	17,182	17,182	-	215,814	236,720	20,906	
2900 Other Classified Salaries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	44,442	74,701	81,560	78,180	78,180	78,180	78,180	78,180	78,180	78,180	78,180	78,180	-	904,320	917,808	13,488	
Benefits																	
3101 STRS	18,204	51,785	50,975	56,176	56,176	56,176	56,176	56,176	56,176	56,176	56,176	55,432	-	625,802	687,206	61,404	
3202 PERS	11,341	18,605	20,172	21,254	21,254	21,254	21,254	21,254	21,254	21,254	21,254	21,254	-	241,408	255,151	13,743	
3301 OASDI	2,663	4,281	4,741	4,740	4,740	4,740	4,740	4,740	4,740	4,740	4,740	4,740	-	54,347	56,904	2,557	
3311 Medicare	2,034	4,832	4,878	5,373	5,373	5,373	5,373	5,373	5,373	5,373	5,373	5,317	-	60,046	65,478	5,432	
3401 Health and Welfare	(2,251)	(4,164)	(4,162)	35,208	35,208	35,208	35,208	35,208	35,208	35,208	35,208	35,208	105,624	411,923	442,000	30,077	
3501 State Unemployment	6	429	96	1,596	1,596	1,596	7,979	6,383	3,192	1,596	1,596	1,596	-	27,661	33,877	6,216	
3601 Workers' Compensation	-	4,541	-	5,188	5,188	5,188	5,188	5,188	5,188	5,188	5,188	5,133	-	51,176	63,220	12,044	
3901 Other Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	31,998	80,308	76,701	129,536	129,536	129,536	135,919	134,323	131,131	129,536	129,536	128,680	105,624	1,472,362	1,603,836	131,474	
Books and Supplies																	
4100 Textbooks and Core Materials	-	-	-	11,250	11,250	-	-	-	-	-	-	-	-	-	22,500	45,000	22,500
4200 Books and Reference Materials	-	1,813	-	-	-	-	-	-	-	-	-	-	-	1,813	-	(1,813)	
4302 School Supplies	-	70,571	-	3,184	3,184	3,184	3,184	3,184	3,184	3,184	3,184	3,184	-	99,223	38,203	(61,020)	
4305 Software	30,926	30,763	1,261	3,635	3,635	3,635	3,635	3,635	3,635	3,635	3,635	3,635	-	95,662	73,617	(22,045)	
4310 Office Expense	-	189	2,658	-	-	-	-	-	-	-	-	-	-	2,847	-	(2,847)	
4311 Business Meals	-	-	-	57	57	57	57	57	57	57	57	57	-	510	680	170	
4312 School Fundraising Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4400 Noncapitalized Equipment	-	-	-	4,270	4,270	4,270	4,270	-	-	-	-	-	-	17,080	21,350	4,270	
4700 Food Services	3,059	-	-	26,941	26,941	26,941	26,941	26,941	26,941	26,941	26,941	26,941	50,824	296,356	304,443	8,086	
	33,985	103,335	3,919	49,337	49,337	38,087	38,087	33,817	33,817	33,817	33,817	33,817	50,824	535,991	483,293	(52,699)	

El Primero High School

Monthly Cash Flow/Forecast FY24-25

Revised 10/13/24

Actuals Through: 9/30/2024

ADA = 459.95



	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																
5101 Nursing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5102 Special Education	-	8,995	56,009	64,042	64,042	64,042	64,042	64,042	64,042	64,042	64,042	64,042	63,080	704,460	379,460	(325,000)
5103 Substitute Teacher	-	1,050	1,400	927	927	927	927	927	927	927	927	927	-	10,795	35,200	24,405
5104 Transportation	-	-	20,910	-	-	-	-	-	-	-	-	-	-	20,910	-	(20,910)
5105 Security	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5106 Other Educational Consultants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	10,045	78,319	64,969	64,969	64,969	64,969	64,969	64,969	64,969	64,969	64,969	63,080	736,165	414,660	(321,505)
Operations and Housekeeping																
5201 Auto and Travel	-	-	-	455	455	455	455	455	455	455	455	455	-	4,091	5,000	909
5300 Dues & Memberships	3,925	-	-	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	-	15,175	15,000	(175)
5400 Insurance	11,760	10,327	49,540	4,972	4,972	4,972	4,972	4,972	4,972	4,972	4,972	4,972	-	116,375	60,964	(55,411)
5501 Utilities	-	-	-	5,855	5,855	5,855	5,855	5,855	5,855	5,855	5,855	5,855	17,565	70,258	72,058	1,800
5502 Janitorial Services	-	-	-	6,424	6,424	6,424	6,424	6,424	6,424	6,424	6,424	6,424	-	77,087	77,087	-
5516 Miscellaneous Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5531 ASB Fundraising Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5900 Communications	9	(26,809)	28,329	1,251	1,251	1,251	1,251	1,251	1,251	1,251	1,251	1,251	-	12,792	15,017	2,225
5901 Postage and Shipping	600	654	-	451	451	451	451	451	451	451	451	451	-	5,316	4,513	(803)
	16,294	(15,828)	77,869	20,658	20,658	20,658	20,658	20,658	20,658	20,658	20,658	20,658	36,836	301,093	249,639	(51,455)
Facilities, Repairs and Other Leases																
5601 Rent	30,814	30,814	220,894	113,346	113,346	113,346	113,346	113,346	113,346	113,346	113,346	113,346	57,515	1,360,147	1,360,147	-
5602 Additional Rent	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5603 Equipment Leases	566	2,158	-	2,052	2,052	2,052	2,052	2,052	2,052	2,052	2,052	2,052	-	21,192	24,624	3,432
5604 Other Leases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5605 Real/Personal Property Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5610 Repairs and Maintenance	154	1,702	15,867	4,425	4,425	4,425	4,425	4,425	4,425	4,425	4,425	4,425	-	57,547	53,100	(4,448)
	31,534	34,673	236,761	119,823	119,823	119,823	119,823	119,823	119,823	119,823	119,823	119,823	57,515	1,438,886	1,437,871	(1,016)
Professional/Consulting Services																
5801 IT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5802 Audit & Taxes	-	-	-	4,971	4,971	4,971	-	-	-	-	-	-	-	14,913	14,913	-
5803 Legal	-	6,495	-	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	-	28,995	30,000	1,005
5804 Professional Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5805 General Consulting	-	2,745	-	28,397	28,397	28,397	28,397	28,397	28,397	28,397	28,397	28,397	-	258,320	283,972	25,652
5806 Special Activities/Field Trips	-	-	640	-	-	2,333	2,333	2,333	-	-	-	-	-	7,640	7,000	(640)
5807 Bank Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5808 Printing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5809 Other taxes and fees	4,880	1,008	49	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	-	14,937	10,000	(4,937)
5810 Payroll Service Fee	-	-	-	732	732	732	732	732	732	732	732	732	-	6,587	8,782	2,196
5811 Management Fee	-	-	182,864	72,414	72,414	72,414	72,414	72,414	72,414	72,414	72,414	72,414	34,377	868,962	893,843	24,881
5812 District Oversight Fee	5,260	4,967	4,967	4,754	4,955	5,185	4,955	4,955	8,625	4,833	4,833	4,833	4,209	67,330	69,167	1,837
5813 County Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5814 SPED Encroachment	-	639	258	-	-	-	-	-	-	-	-	-	(897)	-	-	-
5815 Public Relations/Recruitment	-	-	-	440	440	440	440	440	440	440	440	440	-	3,960	4,500	540
	10,140	15,854	188,777	115,208	115,408	117,972	112,771	112,771	114,107	110,316	110,316	110,316	37,689	1,271,643	1,322,177	50,534
Depreciation																
6900 Depreciation Expense	3,599	3,599	3,599	3,695	3,695	3,695	3,695	3,695	3,695	3,695	3,695	3,695	-	44,052	44,341	289
	3,599	3,599	3,599	3,695	3,695	3,695	3,695	3,695	3,695	3,695	3,695	3,695	-	44,052	44,341	289
Interest																
7438 Interest Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenses	335,616	574,351	1,011,495	879,596	879,797	871,110	872,292	866,427	864,571	859,184	859,184	854,378	355,004	10,083,005	10,071,560	(11,445)
Monthly Surplus (Deficit)	20,353	(136,790)	23,609	(440,278)	(307,726)	(93,106)	62,844	(294,355)	83,564	(240,650)	(133,462)	(262,247)	324,861	(1,393,382)	(1,133,131)	(260,250)

El Primero High School

Monthly Cash Flow/Forecast FY24-25

Revised 10/13/24

Actuals Through: 9/30/2024

ADA = 459.95



	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Year-End Accruals	Annual Forecast	Original Budget Total	Favorable / (Unfav.)
Cash Flow Adjustments																
Monthly Surplus (Deficit)	20,353	(136,790)	23,609	(440,278)	(307,726)	(93,106)	62,844	(294,355)	83,564	(240,650)	(133,462)	(262,247)	324,861	(1,393,382)		
Cash flows from operating activities																
Depreciation/Amortization	3,599	3,599	3,599	3,695	3,695	3,695	3,695	3,695	3,695	3,695	3,695	3,695	-	44,052		
Public Funding Receivables	-	-	-	143,009	492,022	-	(0)	-	-	-	-	-	(679,864)	(44,834)		
Grants and Contributions Rec.	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Due To/From Related Parties	2,720	150,364	(2,332,996)	-	-	-	-	-	-	-	-	-	-	(2,179,912)		
Prepaid Expenses	12,773	-	-	-	-	-	-	-	-	-	-	-	-	12,773		
Other Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Accounts Payable	52,778	2,269	34,631	-	-	-	-	-	-	-	-	-	355,004	444,682		
Accrued Expenses	(70,568)	(30,679)	-	-	-	-	-	-	-	-	-	-	-	(101,247)		
Other Liabilities	(32,891)	-	32,891	401,128	113,048	113,048	113,048	113,048	113,048	113,048	113,048	113,048	-	1,305,515		
Deferred Revenue	11,239	11,239	(7,909)	-	-	-	-	-	-	-	-	-	-	14,569		
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)	107,555	301,040	23,637	179,587	(177,612)	200,308	(123,906)	(16,718)	(145,503)				
Cash, Beginning of Month	3,549,343	3,549,347	3,549,350	1,303,174	1,410,729	1,711,769	1,735,406	1,914,992	1,737,380	1,937,688	1,813,782	1,797,064				
Cash, End of Month	3,549,347	3,549,350	1,303,174	1,410,729	1,711,769	1,735,406	1,914,992	1,737,380	1,937,688	1,813,782	1,797,064	1,651,560				

Downtown College Prep- CMO

Monthly Cash Flow/Forecast FY24-25

Revised 10/13/24

Actuals Through: 9/30/2024

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.)
Revenues																
State Aid - Revenue Limit																
8011 LCFF State Aid	-	-	-	1	1	1	1	1	1	1	1	1	1	15	16	(2)
8012 Education Protection Account	-	-	-	0	-	0	-	-	0	-	-	-	0	0	0	-
	-	-	-	2	1	2	1	1	2	1	1	1	2	15	17	(2)
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	0	0	0	0	0	0	-
Other Local Revenue																
8660 Interest Revenue	3,435	5,487	3,672	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	-	44,095	42,000	2,095
8689 Other Fees and Contracts	-	25,567	381,922	141,835	141,835	141,835	141,835	141,835	141,835	141,835	141,835	141,835	18,016	1,702,021	1,693,525	8,496
8699 School Fundraising	-	-	-	1	1	1	1	1	1	1	1	-	-	5	5	(0)
8980 Contributions, Unrestricted	-	-	27,094	24,167	24,167	24,167	24,167	24,167	24,167	24,167	24,167	24,167	45,406	290,000	290,000	-
8990 Contributions, Restricted	-	-	-	3,770	3,770	3,770	3,770	3,770	3,770	3,770	3,770	3,770	16,309	50,235	45,235	5,000
	3,435	31,055	412,688	173,272	173,272	173,272	173,272	173,272	173,272	173,272	173,272	173,271	79,731	2,086,355	2,070,765	15,590
Total Revenue	3,435	31,055	412,688	173,274	173,273	173,273	173,273	173,273	173,273	173,273	173,273	173,273	79,733	2,086,370	2,070,782	15,589
Expenses																
Certificated Salaries																
1100 Teachers' Salaries	-	9,004	8,568	-	-	-	-	-	-	-	-	-	(17,572)	(0)	-	0
1170 Teachers' Substitute Hours	1,760	3,251	2,491	-	-	-	-	-	-	-	-	-	(7,502)	(0)	-	0
1300 Administrators' Salaries	42,788	42,788	42,788	31,446	31,446	31,446	31,446	31,446	31,446	31,446	31,446	30,125	-	410,058	158,040	(252,018)
	44,548	55,042	53,846	31,446	31,446	31,446	31,446	31,446	31,446	31,446	31,446	30,125	(25,074)	410,057	158,040	(252,017)
Classified Salaries																
2200 Support Salaries	3,596	3,914	3,520	-	-	-	-	-	-	-	-	-	(11,030)	0	-	(0)
2300 Classified Administrators' Salaries	82,944	27,545	27,545	28,551	28,551	28,551	28,551	28,551	28,551	28,551	28,551	27,545	-	393,992	566,592	172,601
2400 Clerical and Office Staff Salaries	38,460	39,812	38,558	40,140	27,749	27,749	27,749	27,749	27,749	27,749	27,749	27,749	-	378,964	382,552	3,589
	125,001	71,272	69,623	68,691	56,301	56,301	56,301	56,301	56,301	56,301	56,301	55,294	(11,030)	772,955	949,145	176,189
Benefits																
3101 STRS	9,485	10,336	10,219	5,489	5,489	5,489	5,489	5,489	5,489	5,489	5,489	5,258	-	79,206	30,186	(49,020)
3202 PERS	22,686	18,851	18,481	17,608	14,432	14,432	14,432	14,432	14,432	14,432	14,432	14,174	-	192,821	256,744	63,923
3301 OASDI	7,283	4,272	4,026	4,036	3,308	3,308	3,308	3,308	3,308	3,308	3,308	3,249	-	46,020	58,847	12,827
3311 Medicare	2,415	1,789	1,729	1,359	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,159	-	16,787	16,054	(733)
3401 Health and Welfare	70,782	45,455	99,182	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	(195,525)	109,894	120,000	10,106
3501 State Unemployment	-	145	-	294	294	294	1,470	1,176	588	294	294	294	-	5,143	5,880	737
3601 Workers' Compensation	-	712	-	1,312	1,150	1,150	1,150	1,150	1,150	1,150	1,150	1,119	-	11,192	15,501	4,309
3901 Other Benefits	99	(38)	(0)	-	-	-	-	-	-	-	-	-	-	61	-	(61)
	112,749	81,523	133,636	40,097	35,863	35,863	37,039	36,745	36,157	35,863	35,863	35,253	(195,525)	461,123	503,211	42,088
Books and Supplies																
4305 Software	4,945	275	1,912	1,633	1,633	1,633	1,633	1,633	1,633	1,633	1,633	1,633	-	21,830	19,596	(2,234)
4310 Office Expense	-	(231)	407	333	333	333	333	333	333	333	333	333	-	3,176	4,000	824
4311 Business Meals	-	-	-	1,917	1,917	1,917	1,917	1,917	1,917	1,917	1,917	1,917	-	17,250	23,000	5,750
4400 Noncapitalized Equipment	-	-	-	3,700	3,700	3,700	-	-	-	-	-	-	-	11,100	18,500	7,400
	4,945	44	2,320	7,583	7,583	7,583	3,883	3,883	3,883	3,883	3,883	3,883	-	53,355	65,096	11,741

Downtown College Prep- CMO

Monthly Cash Flow/Forecast FY24-25

Revised 10/13/24

Actuals Through: 9/30/2024

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	-	-	-	455	455	455	455	455	455	455	455	455	-	4,091	5,000	909
5300 Dues & Memberships	-	-	270	991	991	991	991	991	991	991	991	991	-	9,185	11,887	2,702
5400 Insurance	-	-	-	196	196	196	196	196	196	196	196	196	-	1,767	2,356	589
5502 Janitorial Services	-	-	-	167	167	167	167	167	167	167	167	167	-	1,500	2,000	500
5900 Communications	91	605	985	385	385	385	385	385	385	385	385	385	-	5,144	4,617	(527)
5901 Postage and Shipping	-	-	-	220	220	220	220	220	220	220	220	220	-	1,980	2,200	220
	91	605	1,255	2,413	2,413	2,413	2,413	2,413	2,413	2,413	2,413	2,413	-	23,667	28,060	4,393
Facilities, Repairs and Other Leases																
5601 Rent	2,397	1	(1,291)	3,770	3,770	3,770	3,770	3,770	3,770	3,770	3,770	3,770	10,202	45,235	45,235	-
5603 Equipment Leases	109	902	(150)	108	108	108	108	108	108	108	108	108	-	1,836	1,300	(536)
5610 Repairs and Maintenance	-	-	4,133	835	835	835	835	835	835	835	835	835	-	11,644	10,014	(1,630)
	2,506	3,298	296	4,712	4,712	4,712	4,712	4,712	4,712	4,712	4,712	4,712	10,202	58,715	56,549	(2,166)
Professional/Consulting Services																
5801 IT	-	-	-	350	350	350	350	350	350	350	350	350	-	3,150	4,200	1,050
5802 Audit & Taxes	-	-	-	4,731	4,731	4,731	-	-	-	-	-	-	-	14,193	14,193	-
5803 Legal	-	-	-	2,048	2,048	2,048	2,048	2,048	2,048	2,048	2,048	2,048	-	18,428	24,570	6,143
5804 Professional Development	-	-	-	700	700	700	700	700	700	700	700	700	-	6,300	7,000	700
5805 General Consulting	-	-	-	3,614	3,614	3,614	3,614	3,614	3,614	3,614	3,614	3,614	-	33,052	36,140	3,088
5806 Special Activities/Field Trips	-	-	-	-	-	500	500	500	-	-	-	-	-	1,500	1,500	-
5807 Bank Charges	183	120	115	300	300	300	300	300	300	300	300	300	-	3,118	3,000	(118)
5808 Printing	-	-	-	240	240	240	240	240	240	240	240	240	-	2,160	2,400	240
5809 Other taxes and fees	130	-	-	420	420	420	420	420	420	420	420	420	-	3,910	4,200	290
5810 Payroll Service Fee	1,250	1,250	-	90	90	90	90	90	90	90	90	90	-	3,307	1,076	(2,231)
5811 Management Fee	21,168	21,168	45,275	42,100	42,100	42,100	42,100	42,100	42,100	42,100	42,100	42,100	38,689	505,200	505,200	0
5812 District Oversight Fee	-	-	-	0	0	0	0	0	0	0	0	0	0	0	0	0
5815 Public Relations/Recruitment	-	-	-	1,890	1,890	1,890	1,890	1,890	1,890	1,890	1,890	1,890	-	17,014	18,904	1,890
5820 Scholarship Expense	68,000	-	-	1,890	1,890	1,890	1,890	1,890	1,890	1,890	1,890	1,890	-	85,014	18,904	(66,110)
	90,731	22,538	45,916	58,373	58,373	58,873	54,142	54,142	53,642	53,642	53,642	53,642	38,689	696,345	622,383	(55,057)
Depreciation																
6900 Depreciation Expense	-	-	-	20	20	20	20	20	20	20	20	20	-	180	240	60
	-	-	-	20	20	20	20	20	20	20	20	20	-	180	240	60
Interest																
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenses	380,570	234,323	306,892	213,336	196,711	197,211	189,956	189,662	188,574	188,280	188,280	185,342	(182,738)	2,476,397	2,382,723	(74,769)
Monthly Surplus (Deficit)	(377,135)	(203,268)	105,795	(40,062)	(23,437)	(23,937)	(16,682)	(16,388)	(15,300)	(15,006)	(15,006)	(12,069)	262,470	(390,027)	(311,942)	(59,181)

Downtown College Prep- CMO

Monthly Cash Flow/Forecast FY24-25

Revised 10/13/24

Actuals Through: 9/30/2024

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	(40,062)	(23,437)	(23,937)	(16,682)	(16,388)	(15,300)	(15,006)	(15,006)	(12,069)	262,470	(390,027)		
Cash flows from operating activities																
Depreciation/Amortization	-	-	-	20	20	20	20	20	20	20	20	20	-	180		
Public Funding Receivables	-	-	-	-	-	-	-	-	-	-	-	-	(79,733)	(79,733)		
Grants and Contributions Rec.	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Due To/From Related Parties	1,005,664	(211,604)	4,772,896	-	-	-	-	-	-	-	-	-	-	5,566,957		
Prepaid Expenses	(33,518)	28,616	(41,964)	-	-	-	-	-	-	-	-	-	-	(46,866)		
Other Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Accounts Payable	36,225	(18,153)	(17,546)	-	-	-	-	-	-	-	-	-	(182,738)	(182,212)		
Accrued Expenses	23,386	(30,717)	116,859	-	-	-	-	-	-	-	-	-	-	109,528		
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	(40,042)	(23,417)	(23,917)	(16,662)	(16,368)	(15,280)	(14,986)	(14,986)	(12,049)				
Cash, Beginning of Month	(7,134,258)	(6,479,635)	(6,914,761)	(1,978,720)	(2,018,763)	(2,042,180)	(2,066,097)	(2,082,759)	(2,099,128)	(2,114,408)	(2,129,394)	(2,144,380)				
Cash, End of Month	(6,479,635)	(6,914,761)	(1,978,720)	(2,018,763)	(2,042,180)	(2,066,097)	(2,082,759)	(2,099,128)	(2,114,408)	(2,129,394)	(2,144,380)	(2,156,430)				

Statement of Financial Position

September 30, 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	\$ (1,978,720)	\$ 1,138,925	\$ (279,360)	\$ 1,288,602	\$ 1,225,797	\$ 4,956,346	\$ 6,351,589
Restricted Cash	-	43,116	-	14,569	103,110	-	160,795
Total Cash & Cash Equivalents	(1,978,720)	1,182,041	(279,360)	1,303,171	1,328,907	4,956,346	6,512,384
Accounts Receivable	4,569	500	5,958	-	-	43,452	54,479
Public Funding Receivables	-	1,045,573	209,900	1,368,412	735,829	-	3,359,713
Due To/From Related Parties	(3,561,017)	1,106,735	(113,525)	567,608	808,912	1,248,504	57,217
Prepaid Expenses	53,583	-	-	-	-	-	53,583
Total Current Assets	(5,481,586)	3,334,849	(177,028)	3,239,191	2,873,647	6,248,302	10,037,375
Long-Term Assets							
Property & Equipment, Net	-	2,375,733	-	1,349,335	1,575,587	34,515,622	39,816,276
Right-of-Use Asset, Net	-	15,958,951	232,762	17,251,471	15,164,850	-	48,608,034
Total Long Term Assets	-	18,334,683	232,762	18,600,806	16,740,437	34,515,622	88,424,310
Total Assets	\$ (5,481,586)	\$ 21,669,532	\$ 55,734	\$ 21,839,998	\$ 19,614,084	\$ 40,763,924	\$ 98,461,686
Liabilities							
Current Liabilities							
Accounts Payable	\$ 4,271	\$ 103,262	\$ (10,641)	\$ 86,500	\$ 215,133	\$ -	\$ 398,525
Accrued Liabilities	340,834	14,266	165,439	261,119	181,522	167,155	1,130,335
Deferred Revenue	-	43,116	-	14,569	103,110	347,821	508,616
Notes Payable, Current Portion	-	-	-	-	-	645,000	645,000
Total Current Liabilities	345,105	160,643	154,798	362,188	499,765	1,159,976	2,682,475
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	345,105	16,225,117	387,560	17,566,958	15,659,139	1,609,555	51,793,434
Net Asset	(5,826,691)	5,444,415	(331,826)	4,273,039	3,954,945	39,154,369	46,668,251
Total Liabilities and Net Assets	\$ (5,481,586)	\$ 21,669,532	\$ 55,734	\$ 21,839,997	\$ 19,614,084	\$ 40,763,924	\$ 98,461,685

Alum Rock Middle School

Budget vs Actual

For the period ended September 30, 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	76,410	233,458	654,166	152,821	501,345	1,482,687
Education Protection Account	199,325	125,800	73,525	199,325	125,800	73,525	315,932
State Aid - Prior Year	-	-	-	145,971	-	145,971	-
In Lieu of Property Taxes	-	135,846	(135,846)	-	203,769	(203,769)	959,606
Total State Aid - Revenue Limit	509,193	338,057	171,136	999,462	482,390	517,072	2,758,225
Federal Revenue							
Special Education - Entitlement	-	1,542	(1,542)	-	3,084	(3,084)	26,144
Federal Child Nutrition	-	-	-	-	-	-	106,990
Title I, Part A - Basic Low Income	-	25,955	(25,955)	46,430	25,955	20,476	103,818
Title II, Part A - Teacher Quality	-	2,776	(2,776)	634	2,776	(2,142)	11,105
Title III - Limited English	-	-	-	5,402	-	5,402	11,423
Other Federal Revenue	-	-	-	85	-	85	-
Total Federal Revenue	-	30,273	(30,273)	52,551	31,815	20,736	259,480
Other State Revenue							
State Special Education	-	10,262	(10,262)	-	20,525	(20,525)	173,982
State Child Nutrition	-	-	-	-	-	-	10,127
School Facilities (SB740)	-	-	-	-	-	-	277,009
Mandated Cost	-	-	-	-	-	-	4,709
State Lottery	-	-	-	-	-	-	50,076
Prior Year Revenue	416,047	-	416,047	416,047	-	416,047	-
Other State Revenue	3,124	503	2,621	6,596	1,006	5,590	441,563
Total Other State Revenue	419,171	10,765	408,406	422,643	21,530	401,112	957,467
Other Local Revenue							
Contributions, Unrestricted	-	583	(583)	-	1,750	(1,750)	7,000
Total Other Local Revenue	-	583	(583)	-	1,750	(1,750)	7,000
Total Revenues	928,364	379,678	548,686	1,474,656	537,485	937,171	3,982,172
Expenses							
Certificated Salaries							
Teachers' Salaries	93,159	108,437	(15,278)	240,667	222,087	(18,580)	1,198,021
Teachers' Extra Duty/Stipends	-	2,009	(2,009)	-	4,018	4,018	22,100
Pupil Support Salaries	-	6,955	(6,955)	-	13,909	13,909	76,500
Administrators' Salaries	24,612	16,930	7,682	74,006	47,396	(26,610)	199,765
Total Certificated Salaries	117,771	134,331	(16,559)	314,673	287,410	(27,263)	1,496,386
Classified Salaries							
Instructional Salaries	20,551	15,060	5,490	43,913	30,121	(13,793)	165,665
Support Salaries	12,348	5,340	7,008	29,625	10,679	(18,945)	58,736
Supervisors' and Administrators' Salaries	6,389	9,003	(2,615)	18,766	24,195	5,430	105,226
Clerical and Office Staff Salaries	8,094	7,559	535	24,665	15,119	(9,546)	83,153
Total Classified Salaries	47,381	36,963	10,418	116,968	80,114	(36,854)	412,779
Benefits							
State Teachers' Retirement System, certificated positions	22,494	25,657	(3,163)	51,833	54,895	3,062	285,810
Public Employees' Retirement System, classified positions	12,613	9,998	2,614	31,161	21,671	(9,490)	111,657
OASDI/Medicare/Alternative, certificated positions	2,898	2,292	606	7,156	4,967	(2,189)	25,592
Medicare/Alternative, certificated positions	2,354	2,484	(130)	5,677	5,329	(347)	27,683
Health and Welfare Benefits, certificated positions	(858)	18,600	(19,458)	(2,277)	55,800	58,077	223,200
State Unemployment Insurance, certificated positions	126	938	(812)	483	2,815	2,332	18,766
Workers' Compensation Insurance, certificated positions	-	2,398	(2,398)	2,048	5,145	3,098	26,728
Total Benefits	39,627	62,367	(22,740)	96,081	150,623	54,542	719,435

Alum Rock Middle School

Budget vs Actual

For the period ended September 30, 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	-	5,750	(5,750)	-	11,500	11,500	23,000
Books and Reference Materials	-	1,000	(1,000)	-	3,000	3,000	5,000
School Supplies	154	1,617	(1,463)	53,515	4,850	(48,665)	19,400
Software	4	3,137	(3,133)	39,098	9,411	(29,687)	37,644
Office Expense	767	670	97	1,733	2,010	278	8,041
Business Meals	-	17	(17)	-	50	50	200
Noncapitalized Equipment	-	2,218	(2,218)	-	4,436	4,436	11,090
Food Services	17,635	10,647	6,988	20,280	21,294	1,014	117,117
Total Books & Supplies	18,560	25,055	(6,495)	114,626	56,551	(58,075)	221,493
Subagreement Services							
Special Education	6,407	17,596	(11,189)	6,407	35,193	28,786	193,560
Substitute Teacher	13,300	-	13,300	17,010	-	(17,010)	-
Security	50	-	50	984	-	(984)	-
Other Educational Consultants	72,924	20,810	52,114	72,924	20,810	(52,114)	208,104
Total Subagreement Services	92,681	38,407	54,275	97,326	56,003	(41,323)	401,664
Operations & Housekeeping							
Auto and Travel	2,213	227	1,986	2,626	455	(2,172)	2,500
Dues & Memberships	-	167	(167)	-	501	501	2,004
Insurance	21,825	3,242	18,583	38,400	9,726	(28,674)	38,905
Utilities	-	2,622	(2,622)	-	7,865	7,865	31,460
Janitorial Services	-	5,903	(5,903)	-	17,709	17,709	70,835
Communications	5,166	495	4,672	1,460	1,484	24	5,936
Postage and Shipping	-	50	(50)	500	50	(450)	500
Total Operations & Housekeeping	29,205	12,706	16,499	42,987	37,789	(5,197)	152,139
Facilities, Repairs & Other Leases							
Rent	87,137	91,471	(4,334)	261,410	274,413	13,003	1,097,652
Equipment Leases	870	1,127	(258)	3,161	3,381	220	13,524
Repairs and Maintenance	38,266	3,369	34,897	42,256	10,106	(32,149)	40,426
Total Facilities, Repairs & Other Leases	126,272	95,967	30,305	306,827	287,900	(18,926)	1,151,602
Professional/Consulting Services							
Audit & Taxes	-	-	-	-	-	-	14,193
Legal	-	2,500	(2,500)	5,497	7,500	2,003	30,000
Professional Development	-	810	(810)	-	810	810	8,100
General Consulting	-	2,027	(2,027)	3,100	2,027	(1,073)	20,271
Special Activities/Field Trips	-	-	-	-	-	-	8,700
Other Taxes and Fees	-	520	(520)	1,514	520	(994)	5,200
Payroll Service Fee	-	411	(411)	-	1,234	1,234	4,937
Management Fee	147,466	33,185	114,281	147,466	99,554	(47,911)	398,217
District Oversight Fee	13,684	5,071	8,613	13,684	7,236	(6,448)	41,373
Total Professional/Consulting Services	161,150	44,524	116,625	171,261	118,881	(52,380)	530,991
Depreciation							
Depreciation Expense	6,315	6,833	(519)	18,944	20,500	1,556	82,000
Total Depreciation	6,315	6,833	(519)	18,944	20,500	1,556	82,000
Total Expenses	638,962	457,153	181,809	1,279,692	1,095,773	(183,920)	5,168,490
Change in Net Assets	289,402	(77,475)	730,495	194,963	(558,287)	753,251	(1,186,318)
Net Assets, Beginning of Period	5,155,013			5,249,451			
Net Assets, End of Period	\$5,444,415			\$5,444,415			

Alum Rock High School

Budget vs Actual

For the period ended September 30, 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	1	-	1	4	-	4	-
Total Other Local Revenue	1	-	1	4	-	4	-
Total Revenues	1	-	1	4	-	4	-
Expenses							
Certificated Salaries							
Teachers' Salaries	5,136	-	5,136	15,407	-	(15,407)	-
Administrators' Salaries	3,111	-	3,111	9,334	-	(9,334)	-
Total Certificated Salaries	8,247	-	8,247	24,741	-	(24,741)	-
Classified Salaries							
Clerical and Office Staff Salaries	3,573	-	3,573	10,718	-	(10,718)	-
Total Classified Salaries	3,573	-	3,573	10,718	-	(10,718)	-
Benefits							
State Teachers' Retirement System, certificated positions	1,575	-	1,575	4,726	-	(4,726)	-
Public Employees' Retirement System, classified positions	966	-	966	2,899	-	(2,899)	-
OASDI/Medicare/Alternative, certificated positions	215	-	215	644	-	(644)	-
Medicare/Alternative, certificated positions	168	-	168	504	-	(504)	-
Health and Welfare Benefits, certificated positions	(30)	-	(30)	(106)	-	106	-
Total Benefits	2,894	-	2,894	8,667	-	(8,667)	-

Alum Rock High School

Budget vs Actual

For the period ended September 30, 2024

	Current Period Actual	Current Period Budget	Current Period Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget
Facilities, Repairs & Other Leases							
Rent	-	-	-	11,013	-	(11,013)	-
Equipment Leases	-	-	-	173	-	(173)	-
Repairs and Maintenance	-	-	-	24,638	-	(24,638)	-
Total Facilities, Repairs & Other Leases	-	-	-	35,824	-	(35,824)	-
Professional/Consulting Services							
Legal	2,520	-	2,520	9,738	-	(9,738)	-
Other Taxes and Fees	-	-	-	12	-	(12)	-
Total Professional/Consulting Services	2,520	-	2,520	9,749	-	(9,749)	-
Depreciation							
Depreciation Expense	-	-	-	0	-	(0)	-
Total Depreciation	-	-	-	0	-	(0)	-
Total Expenses	17,234	-	17,234	89,700	-	(89,700)	-
Change in Net Assets	(17,233)	-	17,235	(89,695)	-	(89,695)	-
Net Assets, Beginning of Period	(314,593)			(242,131)			
Net Assets, End of Period	\$ (331,826)			\$ (331,826)			

El Primero High School

Budget vs Actual

For the period ended September 30, 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	\$ 213,562	\$ 67,942	\$ 145,620	\$ 250,906	\$ 135,883	\$ 115,023	\$ 1,538,945
Education Protection Account	20,662	23,625	(2,963)	40,739	23,625	17,114	94,500
In Lieu of Property Taxes	554,463	559,790	(5,327)	1,139,954	839,684	300,270	5,283,249
Total State Aid - Revenue Limit	788,687	651,356	137,331	1,431,599	999,193	432,406	6,916,694
Federal Revenue							
Special Education - Entitlement	-	2,712	(2,712)	-	5,424	(5,424)	61,425
Federal Child Nutrition	-	-	-	-	-	-	278,118
Title I, Part A - Basic Low Income	-	48,644	(48,644)	-	48,644	(48,644)	194,574
Title II, Part A - Teacher Quality	-	4,663	(4,663)	1,860	4,663	(2,803)	18,650
Title III - Limited English	-	-	-	6,122	-	6,122	23,160
Other Federal Revenue	220,878	-	220,878	220,950	-	220,950	9,869
Prior Year Federal Revenue	-	-	-	53,862	-	53,862	-
Total Federal Revenue	220,878	56,018	164,860	282,794	58,730	224,064	585,796
Other State Revenue							
State Special Education	17,770	18,046	(276)	38,642	36,092	2,550	408,764
State Child Nutrition	-	-	-	-	-	-	26,325
School Facilities (SB740)	-	-	-	-	-	-	644,112
Mandated Cost	-	-	-	-	-	-	23,017
State Lottery	-	-	-	-	-	-	117,653
Prior Year Revenue	3,052	-	3,052	69,070	-	69,070	-
Other State Revenue	4,715	1,181	3,534	6,521	2,363	4,159	108,125
Total Other State Revenue	25,537	19,227	6,309	114,233	38,455	75,779	1,327,995
Other Local Revenue							
Interest Revenue	3	-	3	9	-	9	-
Contributions, Unrestricted	-	1,000	(1,000)	-	3,000	(3,000)	12,000
Contributions, Restricted	-	7,995	(7,995)	-	23,986	(23,986)	95,943
Total Other Local Revenue	3	8,995	(8,992)	9	26,986	(26,977)	107,943
Total Revenues	1,035,104	735,597	299,508	1,828,635	1,123,363	705,273	8,938,429
Expenses							
Certificated Salaries							
Teachers' Salaries	216,804	262,496	(45,692)	555,360	539,715	(15,644)	2,902,176
Teachers' Substitute Hours	3,736	-	3,736	11,253	-	(11,253)	-
Teachers' Extra Duty/Stipends	-	1,718	(1,718)	-	3,436	3,436	18,900
Pupil Support Salaries	4,227	12,773	(8,545)	11,127	25,545	14,418	140,500
Administrators' Salaries	39,224	45,355	(6,131)	117,539	132,115	14,576	536,360
Total Certificated Salaries	263,991	322,342	(58,351)	695,278	700,812	5,534	3,597,936
Classified Salaries				200,703			917,808
Instructional Salaries	30,984	31,435	(451)	66,233	62,870	(3,363)	345,785
Support Salaries	14,614	21,110	(6,496)	36,687	43,880	7,193	233,870
Supervisors' and Administrators' Salaries	13,566	8,453	5,114	36,605	25,358	(11,247)	101,433
Clerical and Office Staff Salaries	22,395	19,968	2,427	61,177	57,004	(4,174)	236,720
Total Classified Salaries	81,560	80,966	593	200,703	189,111	(11,592)	917,808
Benefits							
State Teachers' Retirement System, certificated positions	50,975	61,567	(10,592)	120,964	133,855	12,891	687,206
Public Employees' Retirement System, classified positions	20,172	22,509	(2,337)	50,118	52,573	2,455	255,151
OASDI/Medicare/Alternative, certificated positions	4,741	5,020	(279)	11,685	11,725	40	56,904
Medicare/Alternative, certificated positions	4,878	5,848	(970)	11,745	12,904	1,159	65,478
Health and Welfare Benefits, certificated positions	(4,162)	36,833	(40,995)	(10,576)	110,500	121,076	442,000
State Unemployment Insurance, certificated positions	96	1,694	(1,597)	531	5,082	4,550	33,877
Workers' Compensation Insurance, certificated positions	-	5,646	(5,646)	4,541	12,459	7,918	63,220
Total Benefits	76,701	139,117	(62,417)	189,007	339,097	150,090	1,603,836

El Primero High School

Budget vs Actual

For the period ended September 30, 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	-	11,250	(11,250)	-	22,500	22,500	45,000
Books and Reference Materials	-	-	-	1,813	-	(1,813)	-
School Supplies	-	3,184	(3,184)	70,571	9,551	(61,020)	38,203
Software	1,261	6,135	(4,874)	62,949	18,404	(44,545)	73,617
Office Expense	2,658	-	2,658	2,847	-	(2,847)	-
Business Meals	-	57	(57)	-	170	170	680
Noncapitalized Equipment	-	4,270	(4,270)	-	8,540	8,540	21,350
Food Services	-	27,677	(27,677)	3,059	55,353	52,294	304,443
Total Books & Supplies	3,919	52,572	(48,653)	141,239	114,518	(26,721)	483,293
Subagreement Services							
Special Education	56,009	34,496	21,512	65,004	68,993	3,989	379,460
Substitute Teacher	1,400	3,200	(1,800)	2,450	6,400	3,950	35,200
Transportation	20,910	-	20,910	20,910	-	(20,910)	-
Total Subagreement Services	78,319	37,696	40,622	88,364	75,393	(12,971)	414,660
Operations & Housekeeping							
Auto and Travel	-	455	(455)	-	909	909	5,000
Dues & Memberships	-	1,250	(1,250)	3,925	3,750	(175)	15,000
Insurance	49,540	5,080	44,460	71,627	15,241	(56,386)	60,964
Utilities	-	6,005	(6,005)	-	18,014	18,014	72,058
Janitorial Services	-	6,424	(6,424)	-	19,272	19,272	77,086
Communications	28,329	1,251	27,077	1,529	3,754	2,225	15,017
Postage and Shipping	-	451	(451)	1,254	451	(803)	4,513
Total Operations & Housekeeping	77,869	20,916	56,953	78,335	61,392	(16,944)	249,638
Facilities, Repairs & Other Leases							
Rent	220,894	113,346	107,548	282,522	340,037	57,515	1,360,147
Equipment Leases	-	2,052	(2,052)	2,724	6,156	3,432	24,624
Repairs and Maintenance	15,867	4,425	11,442	17,723	13,275	(4,448)	53,099
Total Facilities, Repairs & Other Leases	236,761	119,823	116,938	302,969	359,468	56,499	1,437,870
Professional/Consulting Services							
Audit & Taxes	-	-	-	-	-	-	14,913
Legal	-	2,500	(2,500)	6,495	7,500	1,005	30,000
General Consulting	-	28,397	(28,397)	2,745	28,397	25,652	283,972
Special Activities/Field Trips	640	-	640	640	-	(640)	7,000
Other Taxes and Fees	49	1,000	(951)	5,937	1,000	(4,937)	10,000
Payroll Service Fee	-	732	(732)	-	2,195	2,195	8,782
Management Fee	182,864	74,487	108,377	182,864	223,461	40,597	893,843
District Oversight Fee	4,967	6,514	(1,547)	15,193	9,992	(5,201)	69,167
SPED Encroachment	258	-	258	897	-	(897)	-
Public Relations/Recruitment	-	450	(450)	-	450	450	4,500
Total Professional/Consulting Services	188,777	114,079	74,698	214,771	272,995	58,224	1,322,177
Depreciation							
Depreciation Expense	3,599	3,695	(96)	10,796	11,085	289	44,341
Total Depreciation	3,599	3,695	(96)	10,796	11,085	289	44,341
Total Expenses	1,011,495	891,207	120,289	1,921,462	2,123,871	202,409	10,071,559
Change in Net Assets	23,609	(155,610)	419,796	(92,827)	(1,000,508)	907,681	(1,133,130)
Net Assets, Beginning of Period	4,249,430			4,365,867			
Net Assets, End of Period	<u>\$4,273,039</u>			<u>\$4,273,039</u>			

El Camino Middle School

Budget vs Actual

For the period ended September 30, 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	\$ (61,102)	\$ 18,496	\$ (79,598)	\$ 70,954	\$ 36,992	\$ 33,962	\$ 361,732
Education Protection Account	10,867	10,626	241	21,526	10,626	10,900	42,504
In Lieu of Property Taxes	267,612	267,612	(0)	525,381	401,418	123,963	2,180,744
Total State Aid - Revenue Limit	217,377	296,734	(79,357)	617,861	449,036	168,825	2,584,980
Federal Revenue							
Special Education - Entitlement	-	1,413	(1,413)	-	2,825	(2,825)	27,628
Federal Child Nutrition	-	-	-	-	-	-	140,648
Title I, Part A - Basic Low Income	-	40,770	(40,770)	41,144	40,770	374	163,079
Title II, Part A - Teacher Quality	-	2,891	(2,891)	-	2,891	(2,891)	11,565
Title III - Limited English	-	-	-	4,911	-	4,911	18,578
Other Federal Revenue	3,638	-	3,638	3,712	-	3,712	13,950
Prior Year Federal Revenue	47,263	-	47,263	47,263	-	47,263	-
Total Federal Revenue	50,901	45,074	5,827	97,030	46,486	50,544	375,448
Other State Revenue							
State Special Education	9,346	9,401	(55)	25,298	18,801	6,497	183,853
State Child Nutrition	-	-	-	-	-	-	13,313
School Facilities (SB740)	-	-	-	-	-	-	292,725
Mandated Cost	-	-	-	-	-	-	9,269
State Lottery	-	-	-	-	-	-	52,917
Prior Year Revenue	-	-	-	27,977	-	27,977	-
Other State Revenue	(1)	531	(532)	3,431	1,063	2,368	471,458
Total Other State Revenue	9,345	9,932	(587)	56,706	19,864	36,842	1,023,535
Other Local Revenue							
Interest Revenue	1	-	1	2	-	2	-
Contributions, Unrestricted	-	417	(417)	-	1,250	(1,250)	5,000
Contributions, Restricted	-	2,141	(2,141)	-	6,422	(6,422)	25,688
Total Other Local Revenue	1	2,557	(2,557)	2	7,672	(7,670)	30,688
Total Revenues	277,624	354,297	(76,674)	771,599	523,058	248,540	4,014,651
Expenses							
Certificated Salaries							
Teachers' Salaries	64,856	75,651	(10,795)	144,442	158,426	13,984	839,285
Teachers' Substitute Hours	6,227	-	6,227	13,738	-	(13,738)	-
Teachers' Extra Duty/Stipends	-	2,009	(2,009)	-	4,018	4,018	22,100
Pupil Support Salaries	4,227	8,318	(4,091)	8,653	16,636	7,983	91,500
Administrators' Salaries	25,120	25,794	(674)	69,952	75,482	5,530	305,726
Total Certificated Salaries	100,430	111,772	(11,342)	236,786	254,563	17,777	1,258,611
Classified Salaries							
Instructional Salaries	30,863	11,824	19,039	55,424	23,648	(31,776)	130,066
Support Salaries	7,844	3,005	4,839	20,351	7,670	(12,681)	34,719
Supervisors' and Administrators' Salaries	3,010	3,902	(893)	7,012	10,186	3,173	45,308
Clerical and Office Staff Salaries	5,578	8,209	(2,631)	25,809	24,627	(1,182)	98,510
Total Classified Salaries	47,295	26,941	20,354	108,598	66,131	(42,466)	308,602
Benefits							
State Teachers' Retirement System, certificated positions	19,923	21,348	(1,425)	46,217	48,622	2,405	240,395
Public Employees' Retirement System, classified positions	11,713	7,288	4,425	22,519	17,889	(4,631)	83,477
OASDI/Medicare/Alternative, certificated positions	2,275	1,670	605	5,839	4,100	(1,739)	19,133
Medicare/Alternative, certificated positions	2,088	2,011	77	4,831	4,650	(181)	22,725
Health and Welfare Benefits, certificated positions	(880)	10,150	(11,030)	(1,335)	30,450	31,785	121,800
State Unemployment Insurance, certificated positions	748	759	(11)	2,115	2,276	161	15,173
Workers' Compensation Insurance, certificated positions	-	1,942	(1,942)	1,603	4,490	2,887	21,941
Total Benefits	35,867	45,168	(9,302)	81,789	112,476	30,687	524,643

El Camino Middle School

Budget vs Actual

For the period ended September 30, 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	-	7,725	(7,725)	-	15,450	15,450	30,900
School Supplies	-	4,461	(4,461)	2,720	13,383	10,664	53,533
Software	1,261	4,608	(3,347)	37,155	13,823	(23,332)	55,292
Office Expense	658	20	638	846	60	(786)	240
Noncapitalized Equipment	-	2,275	(2,275)	-	4,550	4,550	11,375
Food Services	-	13,996	(13,996)	1,059	27,993	26,934	153,961
Total Books & Supplies	1,918	33,085	(31,167)	41,779	75,259	33,480	305,301
Subagreement Services							
Special Education	22,482	19,193	3,289	22,482	38,385	15,904	211,120
Substitute Teacher	466	-	466	1,866	-	(1,866)	-
Other Educational Consultants	323,260	22,918	300,342	323,260	22,918	(300,342)	229,183
Total Subagreement Services	346,208	42,111	304,096	347,608	61,304	(286,304)	440,303
Operations & Housekeeping							
Auto and Travel	-	227	(227)	-	455	455	2,500
Dues & Memberships	-	169	(169)	-	508	508	2,031
Insurance	22,107	5,118	16,989	33,425	15,354	(18,071)	61,416
Utilities	-	3,655	(3,655)	-	10,964	10,964	43,858
Janitorial Services	-	8,345	(8,345)	-	25,034	25,034	100,134
Communications	13,532	1,285	12,246	1,517	3,855	2,339	15,421
Postage and Shipping	-	40	(40)	56	40	(16)	400
Total Operations & Housekeeping	35,638	18,839	16,799	34,998	56,210	21,212	225,760
Facilities, Repairs & Other Leases							
Rent	128,307	98,303	30,004	271,463	294,908	23,445	1,179,634
Equipment Leases	-	2,052	(2,052)	1,689	6,156	4,467	24,624
Repairs and Maintenance	458	4,594	(4,136)	10,526	13,783	3,257	55,131
Total Facilities, Repairs & Other Leases	128,765	104,949	23,816	283,678	314,847	31,169	1,259,389
Professional/Consulting Services							
Audit & Taxes	-	-	-	-	-	-	14,193
Legal	-	2,500	(2,500)	2,766	7,500	4,734	30,000
Professional Development	-	290	(290)	-	290	290	2,900
General Consulting	-	11,444	(11,444)	3,111	11,444	8,333	114,443
Special Activities/Field Trips	-	-	-	-	-	-	7,100
Other Taxes and Fees	-	-	-	4,868	-	(4,868)	-
Payroll Service Fee	-	336	(336)	-	1,008	1,008	4,032
Management Fee	77,160	33,455	43,704	77,160	100,366	23,206	401,465
District Oversight Fee	2,182	2,967	(785)	4,315	4,490	176	25,850
SPED Encroachment	136	-	136	448	-	(448)	-
Total Professional/Consulting Services	79,478	50,993	28,485	92,667	125,099	32,432	599,983
Depreciation							
Depreciation Expense	4,300	5,418	(1,117)	12,901	16,253	3,351	65,010
Total Depreciation	4,300	5,418	(1,117)	12,901	16,253	3,351	65,010
Total Expenses	779,899	439,276	340,623	1,240,803	1,082,141	(158,662)	4,987,602
Change in Net Assets	(502,276)	(84,979)	263,950	(469,204)	(559,083)	89,879	(972,951)
Net Assets, Beginning of Period	4,457,221			4,424,150			
Net Assets, End of Period	\$3,954,945			\$3,954,945			

Central Office

Budget vs Actual

For the period ended September 30, 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	3,672	3,500	172	12,595	10,500	2,095	42,000
Other Fees and Contracts	381,922	141,127	240,794	407,489	423,381	(15,892)	1,693,525
School Fundraising	-	0	(0)	-	1	(1)	5
Contributions, Unrestricted	27,094	24,167	2,927	27,094	72,500	(45,406)	290,000
Contributions, Restricted	-	3,770	(3,770)	-	11,309	(11,309)	45,235
Total Other Local Revenue	412,688	172,564	240,124	447,177	517,690	(70,513)	2,070,765
Total Revenues	412,688	172,564	240,124	447,177	517,690	(70,513)	2,070,765
Expenses							
Certificated Salaries							
Teachers' Salaries	8,568	-	8,568	17,572	-	(17,572)	-
Teachers' Substitute Hours	2,491	-	2,491	7,502	-	(7,502)	-
Administrators' Salaries	42,788	13,390	29,398	128,363	38,849	(89,514)	158,040
Total Certificated Salaries	53,846	13,390	40,456	153,436	38,849	(114,587)	158,040
Classified Salaries							
Support Salaries	3,520	-	3,520	11,030	-	(11,030)	-
Supervisors' and Administrators' Salaries	27,545	46,607	(19,062)	138,035	148,131	10,096	566,592
Clerical and Office Staff Salaries	38,558	40,140	(1,582)	116,831	120,419	3,589	382,552
Total Classified Salaries	69,623	86,747	(17,124)	265,895	268,550	2,655	949,145
Benefits							
State Teachers' Retirement System, certificated positions	10,219	2,558	7,661	30,040	7,420	(22,619)	30,186
Public Employees' Retirement System, classified positions	18,481	23,465	(4,985)	60,017	72,643	12,626	256,744
OASDI/Medicare/Alternative, certificated positions	4,026	5,378	(1,353)	15,581	16,650	1,069	58,847
Medicare/Alternative, certificated positions	1,729	1,452	277	5,933	4,457	(1,476)	16,054
Health and Welfare Benefits, certificated positions	99,182	10,000	89,182	215,419	30,000	(185,419)	120,000
State Unemployment Insurance, certificated positions	-	294	(294)	145	882	737	5,880
Workers' Compensation Insurance, certificated positions	-	1,402	(1,402)	712	4,304	3,591	15,501
Other Benefits, certificated positions	(0)	-	(0)	61	-	(61)	-
Total Benefits	133,636	44,549	89,087	327,908	136,356	(191,552)	503,211
Books & Supplies							
Software	1,912	1,633	279	7,133	4,899	(2,234)	19,596
Office Expense	407	333	74	176	1,000	824	4,000
Business Meals	-	1,917	(1,917)	-	5,750	5,750	23,000
Noncapitalized Equipment	-	3,700	(3,700)	-	7,400	7,400	18,500
Total Books & Supplies	2,320	7,583	(5,263)	7,308	19,049	11,741	65,096
Operations & Housekeeping							
Auto and Travel	-	455	(455)	-	909	909	5,000
Dues & Memberships	270	991	(721)	270	2,972	2,702	11,887
Insurance	-	196	(196)	-	589	589	2,356
Janitorial Services	-	167	(167)	-	500	500	2,000
Communications	985	385	600	1,681	1,154	(527)	4,617
Postage and Shipping	-	220	(220)	-	220	220	2,200
Total Operations & Housekeeping	1,255	2,413	(1,158)	1,951	6,344	4,393	28,060
Facilities, Repairs & Other Leases							
Rent	(1,291)	3,770	(5,061)	1,106	11,309	10,202	45,235
Additional Rent	(2,396)	-	(2,396)	-	-	-	-
Equipment Leases	(150)	108	(258)	861	325	(536)	1,300
Repairs and Maintenance	4,133	835	3,299	4,133	2,504	(1,630)	10,014
Total Facilities, Repairs & Other Leases	296	4,712	(4,416)	6,100	14,137	8,037	56,549

Central Office

Budget vs Actual

For the period ended September 30, 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)	-	1,050	1,050	4,200
Audit & Taxes	-	-	-	-	-	-	14,193
Legal	-	2,048	(2,048)	-	6,143	6,143	24,570
Professional Development	-	700	(700)	-	700	700	7,000
General Consulting	526	3,614	(3,088)	526	3,614	3,088	36,140
Special Activities/Field Trips	-	-	-	-	-	-	1,500
Bank Charges	115	300	(185)	418	300	(118)	3,000
Printing	-	240	(240)	-	240	240	2,400
Other Taxes and Fees	-	420	(420)	130	420	290	4,200
Payroll Service Fee	-	90	(90)	2,500	269	(2,231)	1,076
Management Fee	45,275	42,100	3,175	87,611	126,300	38,689	505,200
District Oversight Fee	-	-	-	-	-	-	0
Public Relations/Recruitment	-	1,890	(1,890)	-	1,890	1,890	18,904
Scholarships	-	-	-	68,000	-	(68,000)	-
Total Professional/Consulting Services	45,916	51,752	(5,836)	159,185	140,926	(18,259)	622,383
Depreciation							
Depreciation Expense	-	20	(20)	-	60	60	240
Total Depreciation	-	20	(20)	-	60	60	240
Total Expenses	306,892	211,166	95,726	921,785	624,272	(297,513)	2,382,722
Change in Net Assets	105,795	(38,603)	335,850	(474,607)	(106,581)	(368,026)	(311,957)
Net Assets, Beginning of Period	(5,932,486)			(5,352,084)			
Net Assets, End of Period	\$ (5,826,691)			\$ (5,826,691)			

DCP Foundation

Statement of Activities

For the period ended September 30, 2024

	Current Period Actual	Current Year Actual
Revenues		
Other Local Revenue		
Lease and Rental Income	\$ 307,772	\$ 815,395
Interest Revenue	16,279	53,577
Total Other Local Revenue	<u>324,051</u>	<u>868,972</u>
Total Revenues	<u>324,051</u>	<u>868,972</u>
Expenses		
Operations & Housekeeping		
Utilities	21,255	39,873
Total Operations & Housekeeping	<u>21,255</u>	<u>39,873</u>
Facilities, Repairs & Other Leases		
Rent	14,299	42,897
Total Facilities, Repairs & Other Leases	<u>14,299</u>	<u>42,897</u>
Professional/Consulting Services		
General Consulting	-	4,000
Total Professional/Consulting Services	<u>-</u>	<u>4,000</u>
Depreciation		
Depreciation Expense	102,184	306,553
Total Depreciation	<u>102,184</u>	<u>306,553</u>
Total Expenses	<u>137,738</u>	<u>393,323</u>
Change in Net Assets	186,313	475,650
Net Assets, Beginning of Period	<u>38,968,056</u>	<u>38,678,719</u>
Net Assets, End of Period	<u><u>\$ 39,154,369</u></u>	<u><u>\$ 39,154,369</u></u>

Statement of Cash Flows

For the period ended September 30, 2024

	Central Office	Alum Rock Middle School	Alum Rock High School	El Primero High School	El Camino Middle School	DCP Foundation	Month Ended 09/30/24
Cash Flows from Operating Activities							
Change in Net Assets	\$ 105,795	\$ 289,402	\$ (17,233)	\$ 23,609	\$ (502,276)	\$ 186,313	\$ 85,611
Adjustments to reconcile change in net assets to net cash flows from operating activities:							
Depreciation	-	6,315	-	3,599	4,300	102,184	116,398
Due from Related Parties	4,772,896	(1,842,885)	20,767	(2,332,996)	(617,781)	-	-
Prepaid Expenses	(41,964)	-	-	-	-	-	(41,964)
Accounts Payable	(17,546)	29,427	(12)	34,631	192,523	-	239,022
Accrued Expenses	116,859	-	-	-	-	-	116,859
Deferred Revenue	-	20,424	-	(7,909)	95,442	-	107,957
Other Liabilities	-	-	-	32,891	95,675	-	128,566
Total Cash Flows from Operating Activities	4,936,041	(1,497,318)	3,522	(2,246,175)	(732,118)	288,497	752,449
Change in Cash & Cash Equivalents	4,936,041	(1,497,318)	3,522	(2,246,175)	(732,118)	288,497	752,449
Cash & Cash Equivalents, Beginning of Period	(6,914,761)	2,679,359	(282,883)	3,549,346	2,061,024	4,667,849	5,759,934
Cash and Cash Equivalents, End of Period	\$ (1,978,720)	\$ 1,182,041	\$ (279,360)	\$ 1,303,171	\$ 1,328,907	\$ 4,956,346	\$ 6,512,384

Central Office

Check Register

For the period ended September 30, 2024

Check Number	Vendor Name	Check Date	Check Amount
<i>9001-101-Op x7787 - Heritage Bank</i>			
10011	Wilmington Trust, National Association	9/3/2024	\$ 65,276.80
10012	San Jose Unified School District	9/9/2024	33,341.47
10013	Santa Clara County Office of Education	9/9/2024	46,397.05
10014	Santa Clara County Office of Education	9/20/2024	13,684.00
10015	California Teachers Association	9/20/2024	3,423.03
50010	EMPLOYMENT DEVELOPMENT DEPT	9/6/2024	106.06
ACH	Kaiser Foundation Health Plan, Inc.	9/4/2024	43,296.99
ACH	Kaiser Foundation Health Plan, Inc.	9/5/2024	47,974.30
ACH	Boys & Girls Clubs of Silicon Valley	9/12/2024	74,465.50
ACH	Star Elevator, Inc.	9/3/2024	307.74
ACH	Savvas Learning Company LLC	9/3/2024	64,886.74
ACH	Quadient Finance USA, Inc.	9/3/2024	46.42
ACH	Sutter Health Plus	9/3/2024	4,733.10
ACH	EMH Sports USA, Inc.	9/3/2024	33.96
ACH	Title IX Consult, LLC	9/3/2024	750.00
ACH	Quadient Finance USA, Inc.	9/3/2024	653.85
ACH	Amergis Healthcare Staffing Inc	9/3/2024	6,507.50
ACH	Sutter Health Plus	9/3/2024	5,153.80
ACH	Occupational Health Centers of California, A Medical Corp	9/3/2024	38.00
ACH	Imagine Learning LLC	9/3/2024	8,644.24
ACH	Lidia Garcia	9/3/2024	436.75
ACH	ReadyRefresh	9/3/2024	329.08
ACH	Navia Benefit Solutions, Inc.	9/6/2024	592.20
ACH	Superior Vision Services, Inc.	9/6/2024	1,732.30
ACH	Travelers CL Remittance Center	9/6/2024	10.00
ACH	EMH Sports USA, Inc.	9/27/2024	400.00
ACH	Nickell Fire Protection, Inc.	9/27/2024	1,474.06
ACH	Department of Justice	9/27/2024	375.00
ACH	Kaiser Foundation Health Plan, Inc.	9/27/2024	53,582.90
ACH	Dropbox Inc	9/27/2024	2,400.00
ACH	Quadient Finance USA, Inc.	9/27/2024	56.00
ACH	Staples	9/27/2024	535.72
ACH	Association of California School Administrators	9/27/2024	270.00
ACH	SHC Services Inc	9/27/2024	11,132.00
ACH	Backupify, Inc.	9/27/2024	550.00
ACH	GoTo Communications Inc.	9/27/2024	3,889.99
ACH	Phoenix Transportation	9/27/2024	20,910.00
ACH	Bay Alarm Company, Acct # 3946222	9/27/2024	934.41
ACH	Edtheory Staffing Services	9/27/2024	10,752.00
ACH	Infinity Communications and Consulting	9/27/2024	1,125.00
ACH	The Hartford	9/27/2024	4,938.34
ACH	Staples	9/27/2024	3,299.43
ACH	Clark Pest Control, Inc.	9/27/2024	290.00
ACH	Savvas Learning Company LLC	9/27/2024	612.73
ACH	Edward Mattson	9/27/2024	2,000.71
ACH	Legacy Business Solutions	9/27/2024	2,976.39
ACH	Aaron's Academic Apparel & Graduation Products	9/27/2024	639.84
ACH	Quadient Leasing USA, Inc.	9/27/2024	3,212.22
ACH	Boys & Girls Clubs of Silicon Valley	9/27/2024	36,462.10
ACH	Briscoe Economics Group, Inc.	9/27/2024	2,520.00
ACH	U.S. BANK CORPORATE PAYMENT SYSTEMS	9/27/2024	72,368.05
ACH	RAS Technology Consultants Inc	9/27/2024	325.00
ACH	Swing Education, Inc	9/27/2024	15,935.50
ACH	Occupational Health Centers of California, A Medical Corp	9/27/2024	38.00
ACH	Imagine Learning LLC	9/27/2024	10,500.00
ACH	CSMC	9/27/2024	2,460.94
ACH	Language Line Services, Inc.	9/27/2024	93.52
ACH	Perfective Maintenance LLC	9/27/2024	111,285.71
ACH	KIS - Keep IT Simple	9/27/2024	2,513.60
ACH	ReadyRefresh	9/27/2024	1,647.87
ACH	Young, Minney & Corr, LLP	9/27/2024	12,027.50
ACH	Iron Mountain	9/27/2024	269.33
ACH	Delta Managed Solutions, Inc.	9/27/2024	45,275.00
ACH	Navia Benefit (ACH)/Avidia Bank (HSA Account)	9/1/2024	2,450.07

Central Office

Check Register

For the period ended September 30, 2024

Check Number	Vendor Name	Check Date	Check Amount
ACH	Navia Benefit (ACH)/Avidia Bank (HSA Account)	9/6/2024	4,524.26
ACH	Inova	9/12/2024	262,885.11
ACH	Inova	9/12/2024	80,404.03
ACH	Inova	9/13/2024	582.07
ACH	Inova	9/13/2024	40.63
ACH	Navia Benefit (ACH)/Avidia Bank (HSA Account)	9/19/2024	4,520.48
ACH	Navia Benefit Solutions	9/26/2024	5.00
ACH	LegalShield - PPLSI	9/26/2024	37.90
ACH	Inova	9/27/2024	271,253.41
ACH	Inova	9/27/2024	83,431.46
ACH	Heritage Acct#7787 - Bank Rec Use	9/30/2024	40.00
ACH	Heritage Acct#7787 - Bank Rec Use	9/30/2024	75.00
Total Disbursements Issued in September			\$ <u>1,573,149.16</u>

DCP Foundation

Check Register

For the period ended September 30, 2024

Check Number	Vendor Name	Check Date	Check Amount
<i>9051-105-Fac1 x7837 - Heritage Bank</i>			
30006	San Jose Water	9/4/2024	\$ 154.68
			\$ 154.68
<i>9052-105-Fac2 x7845 - Heritage Bank</i>			
40013	PG&E	9/4/2024	\$ 20,706.06
40014	San Jose Water	9/4/2024	393.76
			\$ 21,099.82
Total Disbursements Issued in September			\$ 21,254.50

Alum Rock Middle School

Accounts Payable Aging

September 30, 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
AIS Trust Account Newport	2809893	9/11/2024	9/25/2024	\$ -	\$ 8,028	\$ -	\$ -	\$ -	\$ 8,028
AIS Trust Account Newport	2809974	9/11/2024	9/25/2024	-	4,952	-	-	-	4,952
AIS Trust Account Newport	2809796	9/11/2024	9/25/2024	-	7,839	-	-	-	7,839
AIS Trust Account Newport	2814650	9/16/2024	9/25/2024	-	1,007	-	-	-	1,007
Amergis Healthcare Staffing Inc	E13982700226	8/29/2024	8/29/2024	-	-	1,636	-	-	1,636
Amergis Healthcare Staffing Inc	E14034590226	9/5/2024	9/5/2024	-	1,322	-	-	-	1,322
Amergis Healthcare Staffing Inc	E14095310226	9/12/2024	9/12/2024	-	1,403	-	-	-	1,403
Amergis Healthcare Staffing Inc	E14167150226	9/19/2024	9/19/2024	-	1,647	-	-	-	1,647
Bay Alarm Company, Acct # 3218622	21627423	8/15/2024	8/15/2024	-	-	50	-	-	50
Boys & Girls Clubs of Silicon Valley	202113808	9/1/2024	9/16/2024	-	36,462	-	-	-	36,462
Bradford Sargent	SARG091624	9/16/2024	9/16/2024	-	154	-	-	-	154
HopSkipDrive, Inc.	23004	8/31/2024	9/30/2024	2,213	-	-	-	-	2,213
Legacy Business Solutions	40397	9/18/2024	10/3/2024	391	-	-	-	-	391
Legacy Business Solutions	40396	9/18/2024	10/3/2024	479	-	-	-	-	479
Nob Hill Catering, Inc.	DCALM083024	8/30/2024	9/29/2024	-	17,635	-	-	-	17,635
Perfective Maintenance LLC	8312024-3S	9/3/2024	10/3/2024	1,016	-	-	-	-	1,016
Project Lead The Way, Inc.	460350	7/31/2024	8/31/2024	-	1,350	-	-	-	1,350
SchoolStatus, LLC	INV-SS-1113	8/30/2024	9/29/2024	-	967	-	-	-	967
Swing Education, Inc	INV00819968	8/31/2024	9/30/2024	3,080	-	-	-	-	3,080
Swing Education, Inc	INV00821780	9/7/2024	10/7/2024	1,960	-	-	-	-	1,960
Swing Education, Inc	INV00825082	9/14/2024	10/14/2024	2,800	-	-	-	-	2,800
Total Outstanding Invoices				\$ 11,939	\$ 82,764	\$ 1,686	\$ -	\$ -	\$ 96,389

Alum Rock High School

Accounts Payable Aging

September 30, 2024

Vendor Name	Invoice/Credit Number	Invoice Date	Date Due	Current	1 - 30 Days Past Due	31 - 60 Days Past Due	61 - 90 Days Past Due	Over 90 Days Past Due	Total
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\$ - \$ - \$ - \$ - \$ - \$ -

Total Outstanding Invoices \$ - \$ - \$ - \$ - \$ - \$ -

El Primero High School

Accounts Payable Aging

September 30, 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
AIS Trust Account Newport	2809893	9/11/2024	9/25/2024	\$ -	\$ 18,499	\$ -	\$ -	\$ -	\$ 18,499
AIS Trust Account Newport	2809974	9/11/2024	9/25/2024	-	11,411	-	-	-	11,411
AIS Trust Account Newport	2809796	9/11/2024	9/25/2024	-	17,311	-	-	-	17,311
AIS Trust Account Newport	2814650	9/16/2024	9/25/2024	-	2,320	-	-	-	2,320
Amergis Healthcare Staffing Inc	E13982700226	8/29/2024	8/29/2024	-	-	5,436	-	-	5,436
Amergis Healthcare Staffing Inc	E14034590226	9/5/2024	9/5/2024	-	5,122	-	-	-	5,122
Amergis Healthcare Staffing Inc	E14095310226	9/12/2024	9/12/2024	-	4,870	-	-	-	4,870
Amergis Healthcare Staffing Inc	E14167150226	9/19/2024	9/19/2024	-	4,853	-	-	-	4,853
Project Lead The Way, Inc.	460350	7/31/2024	8/31/2024	-	1,350	-	-	-	1,350
Quadient Finance USA, Inc.	QUAD082724	8/27/2024	9/24/2024	-	49	-	-	-	49
ReadyRefresh	2.41003E+12	9/10/2024	9/25/2024	-	217	-	-	-	217
SchoolStatus, LLC	INV-SS-1113	8/30/2024	9/29/2024	-	967	-	-	-	967
Star Elevator, Inc.	442580	9/1/2024	9/1/2024	-	154	-	-	-	154
Symbal Inc	1008	8/26/2024	9/25/2024	-	8,560	-	-	-	8,560
Symbal Inc	1014	9/5/2024	10/5/2024	8,560	-	-	-	-	8,560
Total Outstanding Invoices				<u>\$ 8,560</u>	<u>\$ 75,682</u>	<u>\$ 5,436</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 89,678</u>

El Camino Middle School

Accounts Payable Aging

September 30, 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
AIS Trust Account Newport	2809893	9/11/2024	9/25/2024	\$ -	\$ 8,377	\$ -	\$ -	\$ -	\$ 8,377
AIS Trust Account Newport	2809974	9/11/2024	9/25/2024	-	5,167	-	-	-	5,167
AIS Trust Account Newport	2809796	9/11/2024	9/25/2024	-	7,512	-	-	-	7,512
AIS Trust Account Newport	2814650	9/16/2024	9/25/2024	-	1,050	-	-	-	1,050
Amergis Healthcare Staffing Inc	E13982700226	8/29/2024	8/29/2024	-	-	1,636	-	-	1,636
Amergis Healthcare Staffing Inc	E14034590226	9/5/2024	9/5/2024	-	1,322	-	-	-	1,322
Amergis Healthcare Staffing Inc	E14095310226	9/12/2024	9/12/2024	-	1,403	-	-	-	1,403
Amergis Healthcare Staffing Inc	E14167150226	9/19/2024	9/19/2024	-	1,647	-	-	-	1,647
Boys & Girls Clubs of Silicon Valley	202113753	8/12/2024	8/27/2024	-	-	121,655	-	-	121,655
Boys & Girls Clubs of Silicon Valley	202113814	9/1/2024	9/16/2024	-	52,674	-	-	-	52,674
Project Lead The Way, Inc.	460350	7/31/2024	8/31/2024	-	2,700	-	-	-	2,700
ReadyRefresh	2.41003E+12	9/10/2024	9/25/2024	-	217	-	-	-	217
SchoolStatus, LLC	INV-SS-1113	8/30/2024	9/29/2024	-	967	-	-	-	967
Star Elevator, Inc.	442580	9/1/2024	9/1/2024	-	154	-	-	-	154
Symbal Inc	1008	8/26/2024	9/25/2024	-	1,659	-	-	-	1,659
Symbal Inc	1014	9/5/2024	10/5/2024	9,440	-	-	-	-	9,440
Total Outstanding Invoices				\$ 9,440	\$ 84,848	\$ 123,291	\$ -	\$ -	\$ 217,579

Central Office

Accounts Payable Aging

September 30, 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
Arriba! Linguistic Services	5134	8/30/2024	8/30/2024	\$ -	\$ -	\$ 25.95	\$ -	\$ -	\$ 26
LS Services LLC	2024_001	8/30/2024	8/30/2024	-	-	500.00	-	-	500
Total Outstanding Invoices				<u>\$ -</u>	<u>\$ -</u>	<u>\$ 526</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 526</u>

Area	Due Date	Description	Completed By	Board Must Approve	Signature Required	Additional Information
DATA TEAM	Oct-02	California Basic Educational Data System (CBEDS) Information Day - The first Wed in Oct is CBEDS Information Day, used to collect information on student and staff demographics. Schools must complete the School Information Form (SIF). The SIF is used to report the count of classified staff, kindergarten program type, educational calendars, work visa applications, multilingual instructional programs, and languages of instruction. Data is due to CDE on October 31st .	Downtown College Prep	No	No	http://www.cde.ca.gov/ds/rtr/cb/
FINANCE	Oct-11	Career Technical Education Grant (CTEG) 2024-25 - Program established as a state education, economic, and workforce development initiative to provide pupils in kindergarten through grade twelve with the knowledge and skills necessary to transition to employment and postsecondary education. Grant applications must be received at the California Department of Education (CDE) by Friday, September 13, 2024, at 5 p.m.	Downtown College Prep with Charter Impact support	No	Yes	https://www.cde.ca.gov/ct/ct/g/
FINANCE	Oct-11	Federal Stimulus Reporting - Local educational agencies (LEAs) are required to report to the California Department of Education (CDE) on funds received through the CARES Act, the CRSSA Act, and the ARP, including ESSER I, GEER I, ESSER II, ESSER III and ELO-G.	Former Back Office Provider	No	No	https://www.cde.ca.gov/fgr/cr/reporting.asp
FINANCE	Oct-20	ADA Report #1 - EDOCE SELPA requires the reporting of Enrollment/ADA 3 times a year for their planning and to better assist their charter members.	Charter Impact	No	No	http://charterseipa.org/fiscal/
DATA TEAM	Oct-31	CBEDS-ORA - Collection of FTE of classified staff, estimated teacher hires, Kindergarten program types, H-1B work visa application, education calendar, multilingual instructional programs, languages of instruction and district of choice transfer requests and transportation data.	Downtown College Prep	No	No	https://www.cde.ca.gov/ds/dt/cb/
FINANCE	Oct-31	Expanded Learning Opportunities Program Expenditure Report - Reporting due October 31 for 2021-22 and 2022-23 grant final expenditures through September 30, 2024. CDE shall initiate collection of any unexpended funds.	Charter Impact or Former Back Office Provider	No	No	http://www2.cde.ca.gov/elo
FINANCE	Oct-31	Federal Cash Management - Period 2 - Charter schools that are awarded a grant under any of these programs: Title I, Part A; Title I, Part D, Subpart 2; Title II, Part A; Title III LEP; and Title III Immigrant 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	http://www.cde.ca.gov/fga/cm/
FINANCE	Oct-31	ASES -1st Quarter Expenditure Report - The ASES Program funds the establishment of local after school education and enrichment programs. These programs are created through partnerships between schools and local community resources to provide literacy, academic enrichment and safe constructive alternatives for students in kindergarten through ninth grade (K-9).	Downtown College Prep with After School Provider & Charter Impact Support	No	No	http://www.cde.ca.gov/bs/ba/af/
FINANCE	Oct-31	Comprehensive Support and Improvement (CSI) Expenditure Reporting - 2023 Report 2 and 2022 Final Report - Actual expenditures for each performance period within the grant period shall be reported to the California Department of Education (CDE) as part of regular grant management and administration.	Charter Impact or Former Back Office Provider with Downtown College Prep support	No	No	https://www.cde.ca.gov/sp/sw/t1/csilegrantprnt.asp
FINANCE	Oct-31	Collect National School Lunch Program (NSLP) applications - Schools must collect or receive National School Lunch Program (NSLP) applications by October 31. Schools may process those applications after October 31, and if students are found to be eligible for free or reduced-price meals (FRPMs), those schools may update FRPM program records for eligible students with a start date before Census Day.	Downtown College Prep	No	No	https://www.cde.ca.gov/fg/aa/nt/index.asp?tabsection=1
DATA TEAM	Oct-31	Complete 20-Day Attendance Report - Charter schools in their first year of operation that begin instruction by September 30th, and continuing charter schools that are expanding by adding one or more grade levels, may apply for a special advance on their funding for LCFF State Aid and EPA State Aid. The special advance is based on actual ADA and pupil demographic data for the first 20 days of student instruction.	Downtown College Prep	No	Yes	https://www.cde.ca.gov/fg/aa/pa/rsfunding.asp?tabsection=2
FINANCE	Oct-31	Reporting Interest Earned on Federal Funds - CDE federal program grantees are required to report and remit interest earned on advances to the CDE at least quarterly. Although grantees are allowed to keep interest amounts up to \$500 per year for administrative purposes, the \$500 is in total for all federal programs, not for each federal program.	Charter Impact with Downtown College Prep support	No	No	https://www.cde.ca.gov/fg/ac/cv/imfedfunds-calculating.asp
DATA TEAM	Oct-31	Collect Alternative Income Forms from Families - Alternative income forms can be used in place of, or in conjunction with, federal meal applications to determine students whose household income meets FRPM eligibility levels. Determination is required to calculate UPC (Unduplicated Pupil Count) for Supplemental and Concentration funding, as well as other state grants.	Downtown College Prep	No	No	https://www.cde.ca.gov/fg/aa/pa/aincomeforms.asp
FINANCE	Nov-01	LCAP Upload to the California School Dashboard - In October 2023, Senate Bill 609 amended California Education Code Section 52065(c)(1) to require that all local educational agencies (LEAs) upload their most recent Local Control and Accountability Plan (LCAP) to the California School Dashboard (Dashboard), beginning with the 2024 Dashboard. The LCAP upload submission window will be open from October 14 through November 1, 2024. For further information regarding Dashboard Coordinators or the LCAP upload, please contact the Local Agency Systems Support Office by email at LCFF@cde.ca.gov.	Downtown College Prep	No	No	
FINANCE	Nov-13	School-Based Medi-Cal Administrative Activities (SMAA) - All charter schools participating in the SMAA program are required to participate in this reporting. The SMAA program reimburse schools for the federal share (50%) of the certain costs for administering the Medi-Cal program.	Downtown College Prep with Charter Impact support	No	No	https://www.dhcs.ca.gov/programspart/Pages/SMAA
DATA TEAM	Nov-15	Complete Nutrition Verification process (requirement of School Nutrition Program) - Verification is the annual, mandatory process that confirms the eligibility of a sample of completed household meal eligibility applications in the National School Lunch and School Breakfast Programs. Each LEA must select and verify a sample of applications approved for free and reduced-price meal benefits. The required sample size of applications to be verified is based on the number of approved applications on file on October 1.	Downtown College Prep	No	Yes	https://www.cde.ca.gov/ls/mu/sn/verificationreport.asp
FINANCE	Nov-15	Review and/or Update Non-Profit IRS Form 990 Policies - although not required, it is recommended to review these policies annually. The IRS Form 990 is the annual information return filed by most non-profit charter schools. The IRS Form 990 includes a Governance, Management and Disclosure section. Charter Schools are required to disclose the following policies: Conflict of Interest Policy, Whistleblower Policy, Document Retention and Destruction Policy, Expense Reimbursement Policy, Gift Receiving Policy, and Compensation Approval Policy. A Form 990 must be filed by the 15th day of the 5th month after the close of the NPO's fiscal year. Most schools extend this deadline to the following May 15th.	Downtown College Prep	Yes	No	http://www.publiccounsel.org/useful_materials?id=0025
FINANCE	Set by Authorizer by Dec 15	1st 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 for the period ending October 31 is due by the date set by the charter authorizer (no later than December 15th).	Charter Impact	Yes	Yes	https://www.cde.ca.gov/fg/ff/ir/interimstatus.asp
DATA TEAM	Dec-13	CALPADS - Fall 1 Certification 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 1 data within CALPADS, which can impact a number of things, including LCFF funding, reclassified fluent-English proficient (RFEP) counts/rates, and A-G graduate counts.	Downtown College Prep	No	No	https://www.cde.ca.gov/ds/sp/c1/cr/calendarr.asp
FINANCE	Dec-15	Annual Audit Review and Board Approval - Charter Schools are required to submit an independent audit report to the CDE, the State Controller's Office (SCO), the local County Superintendent of Schools, and, if applicable, the chartering entity, by December 15 of each year.	Downtown College Prep with Charter Impact support	Yes	No	https://www.cde.ca.gov/fg/au/ag/submitaudittrn.asp
FINANCE	Dec-15	LREBG Interim Expenditure Reporting - LEAs receiving LREBG apportionments are required to report interim expenditures of those apportioned funds by December 15, 2024. The LREBG Interim Expenditure Report will be completed and submitted through the CDE's Grant Management and Reporting Tool (GMART). Please see the CDE GMART Instructions web page for more information on how to complete, submit, and export the Interim Expenditure Report.	Charter Impact with Downtown College Prep support	No	No	https://www.cde.ca.gov/fg/aa/ca/lrebgpinfo.asp