

Alameda Community Learning Center

Budget vs. Actuals

As of October 31, 2012

	Actual			Budget vs. Actual			Budget			Forecast Remaining	
	Aug	Sep	Oct	Actual YTD	Budget YTD	Variance (YTD less Budget)	Approved Budget	September Forecast	Current Forecast		Variance (Budget vs. Current Forecast)
SUMMARY											
Revenue											
General Block Grant	-	163,387	92,994	256,381	300,299	(43,918)	1,591,241	1,539,606	1,661,073	69,832	1,404,692
Federal Revenue	430	-	-	430	-	430	49,439	49,295	49,295	(145)	48,864
Other State Revenues	34	5,274	33,212	38,520	47,546	(9,026)	313,507	316,429	317,606	4,099	279,086
Local Revenues	3,064	927	854	4,936	3,340	1,595	110,205	112,190	112,258	2,053	107,323
Fundraising and Grants	369	20,187	908	21,464	4,000	17,464	20,000	52,187	52,187	32,187	30,723
Total Revenue	3,897	189,774	127,968	321,730	355,185	(33,454)	2,084,393	2,069,706	2,192,418	108,026	1,870,688
Expenses											
Compensation and Benefits	136,883	126,827	137,985	449,189	411,160	(38,029)	1,527,542	1,511,910	1,518,498	9,044	1,069,308
Books and Supplies	11,383	25,200	13,752	52,761	57,935	5,174	113,119	106,012	107,215	5,904	54,454
Services and Other Operating Expenditures	14,124	18,377	21,562	64,492	105,595	41,103	382,632	373,721	377,867	4,765	313,375
Capital Outlay	-	-	-	-	-	-	-	-	-	-	-
Total Expenses	162,390	170,404	173,299	566,442	574,690	8,248	2,023,293	1,991,643	2,003,580	19,713	1,437,137
Operating Income (excluding Depreciation)	(158,493)	19,371	(45,331)	(244,712)	(219,505)	(25,207)	61,100	78,063	188,839	127,739	433,551
<i>Operating Income (including Depreciation)</i>	(158,493)	19,371	(45,331)	(244,712)	(219,505)	(25,207)	61,100	78,063	188,839	127,739	433,551
Fund Balance											
Beginning Balance (Unaudited)	772,190	613,698	633,068	832,449	832,449	-	-	832,449	832,449	-	-
Audit Adjustment	-	-	-	0	0	-	-	-	-	0	0
Beginning Balance (Audited)	-	-	-	832,450	832,450	-	-	832,449	832,450	-	-
Operating Income (including Depreciation)	(158,493)	19,371	(45,331)	(244,712)	(219,505)	-	61,100	78,063	188,839	-	-
Ending Fund Balance (including Depreciation)	613,698	633,068	587,737	587,738	612,944	-	61,100	910,513	1,021,289	-	-
	-	-	-								

Alameda Community Learning Center
 Budget vs. Actuals
 As of October 31, 2012

Detail	Actual			Budget vs. Actual			Budget				
	Aug	Sep	Oct	Actual YTD	Budget YTD	Variance (YTD less Budget)	Approved Budget	September Forecast	Current Forecast	Variance (Budget vs. Current Forecast)	Forecast Remaining
Enrollment Breakdown		Month 1:	Month 2:								
K							-	-	-		-
1							-	-	-		-
2							-	-	-		-
3							-	-	-		-
4							-	-	-		-
5							-	-	-		-
6		40	41				47	40	40		
7		69	68				66	69	69		
8		62	61				57	62	62	5	
9		52	52				56	52	52	(4)	
10		34	34				40	34	34	(6)	
11		30	30				33	30	30	(3)	
12		18	19				18	18	18	(8)	
Enrollment Summary							-	-	-		-
K-3		-	-				-	-	-		-
4-6		40	41				47	40	40	(7)	
7-8		131	129				123	131	131	8	
9-12		134	135				147	134	134	(13)	
Total Enrolled		305	305				317	305	305		
ADA %											
K-3		0%	0%				96%	96%	96%		
4-6		99%	98%				98%	98%	98%		
7-8		97%	98%				98%	98%	98%		
9-12		95%	95%				95%	95%	95%		
Average		96%	97%				96%	96%	96%		
ADA											
K-3		0.0	0				0.0	0.0	0.0		
4-6		39.6	39.37				46.1	39.2	39.2		
7-8		126.5	126.79				120.5	128.4	128.4		
9-12		128.6	127.47				138.9	126.6	126.6		
Total ADA		294.7	293.6				305.5	294.2	294.2		

Alameda Community Learning Center
 Budget vs. Actuals
 As of October 31, 2012

		Actual			Budget vs. Actual			Budget				
		Aug	Sep	Oct	Actual YTD	Budget YTD	Variance (YTD less Budget)	Approved Budget	September Forecast	Current Forecast	Variance (Budget vs. Current Forecast)	Forecast Remaining
REVENUE												
General Block Grant												
8015	Charter Schools General Purpose Entitlement - Sta	-	14,768	92,994	107,762	148,275	215,524	1,006,534	976,535	1,087,805	81,271	980,043
8096	Charter Schools in Lieu of Prop. Taxes (was 8780)	-	148,619	-	148,619	152,024	297,238	584,707	563,071	573,268	(11,439)	424,649
		-	163,387	92,994	256,381	300,299	512,762	1,591,241	1,539,606	1,661,073	69,832	1,404,692
8100	Federal Revenue	-	-	-	-	-	-	-	-	-	-	-
8181	Special Education - Entitlement	-	-	-	-	-	-	41,645	41,070	41,070	(575)	41,070
8220	Child Nutrition Programs	-	-	-	-	-	-	7,794	7,794	7,794	-	7,794
8297	PY Federal - Not Accrued	430	-	-	430	-	430	-	430	430	430	-
	SUBTOTAL - Federal Income	430	-	-	430	-	430	49,439	49,295	49,295	(145)	48,864
8300	Other State Revenues	-	-	-	-	-	-	-	-	-	-	-
8381	Special Education - Entitlement (State)	-	2,678	16,865	19,543	27,828	(8,285)	139,142	132,468	132,468	(6,674)	112,925
8520	Child Nutrition - State	-	-	-	-	-	-	1,106	1,106	1,106	-	1,106
8550	Mandated Cost Reimbursements	-	-	-	-	-	-	-	4,107	4,107	4,107	4,107
8560	State Lottery Revenue	-	-	-	-	-	-	39,411	44,132	45,308	5,897	45,308
8592	Categorical Block Grant	-	2,596	16,347	18,943	17,327	1,616	117,623	117,040	117,040	(583)	98,097
0	Educationally Disadvantaged Block Grant	-	-	-	-	2,390	(2,390)	16,224	17,576	17,576	1,352	17,576
	SUBTOTAL - Other State Income	34	5,274	33,212	38,520	47,546	(9,026)	313,507	316,429	317,606	4,099	279,086

Alameda Community Learning Center

Budget vs. Actuals

As of October 31, 2012

	Actual			Budget vs. Actual			Budget				
	Aug	Sep	Oct	Actual YTD	Budget YTD	Variance (YTD less Budget)	Approved Budget	September Forecast	Current Forecast	Variance (Budget vs. Current Forecast)	Forecast Remaining
8600 Other Local Revenue											
8634 Food Service Sales	-	-	-	69	618	(549)	3,090	3,090	3,090	-	3,021
8638 Merchandise Sales	-	791	-	791	515	276	2,575	2,575	2,575	-	1,784
8660 Interest	1,823	136	68	2,029	247	1,782	1,236	1,961	2,029	793	-
8690 Other Local Revenue	-	-	-	-	760	(760)	3,800	3,800	3,800	-	3,800
8693 Field Trips	-	-	420	420	1,200	(780)	6,000	6,000	6,000	-	5,580
8699 All Other Local Revenue	545	-	-	564	-	564	-	564	564	564	-
8701 Leadership Program Revenues	696	-	-	696	-	696	-	696	696	696	-
8703 Alameda Parcel Tax Revenue	-	-	-	-	-	-	93,504	93,504	93,504	-	93,504
SUBTOTAL - Local Revenues	3,064	927	854	4,936	3,340	1,595	110,205	112,190	112,258	2,053	107,323
8800 Donations/Fundraising											
8801 Donations - Parents	369	20,000	908	21,277	4,000	17,277	20,000	52,000	52,000	32,000	30,723
8802 Donations - Private	-	187	-	187	-	187	-	187	187	187	-
SUBTOTAL - Fundraising and Grants	369	20,187	908	21,464	4,000	17,464	20,000	52,187	52,187	32,187	30,723
TOTAL REVENUE	3,897	189,774	127,968	321,730	355,185	523,226	2,084,393	2,069,706	2,192,418	108,026	1,870,688

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		Actual			Budget vs. Actual			Budget				
		Aug	Sep	Oct	Actual YTD	Budget YTD	Variance (YTD less Budget)	Approved Budget	September Forecast	Current Forecast	Variance (Budget vs. Current Forecast)	Forecast Remaining
EXPENSES												
Compensation & Benefits												
1000	Certificated Salaries	-	-	-								
1100	Teachers Salaries	57,647	58,564	84,263	202,000	199,110	(2,890)	774,484	741,539	741,539	32,945	539,539
1101	Teacher - Stipends	-	-	-	-	-	-	7,000	7,000	7,000	-	7,000
1103	Teacher - Substitute Pay	50	400	1,800	2,350	3,062	712	15,309	16,027	16,027	(718)	13,677
1148	Teacher - Special Ed	7,286	7,286	7,286	23,061	21,944	(1,118)	80,460	80,388	80,388	72	57,327
1300	Certificated Supervisor & Administrator Salaries	25,317	20,553	(4,273)	62,150	57,533	(4,616)	172,600	172,600	172,600	-	110,450
1930	Other Cert - Counselor	6,998	6,623	5,645	21,366	30,020	8,654	55,036	59,687	64,687	(9,651)	43,321
	SUBTOTAL - Certificated Employees	97,298	93,426	94,721	310,927	311,668	741	1,104,889	1,077,241	1,082,241	22,648	771,314
2000	Classified Salaries											
2100	Classified Instructional Aide Salaries	6,002	6,602	8,164	21,254	18,120	(3,133)	73,897	89,450	89,450	(15,553)	68,196
2400	Classified Clerical & Office Salaries	6,065	6,638	7,243	17,568	14,492	(3,076)	64,780	66,780	66,780	(2,000)	49,212
2900	Classified Other Salaries	-	-	-	-	740	740	2,450	1,200	1,200	1,250	1,200
2930	Other Classified - Maintenance/grounds	7,612	2,721	2,721	13,170	13,152	(19)	39,455	35,516	35,516	3,939	22,346
	SUBTOTAL - Classified Employees	19,680	15,961	18,128	51,992	46,504	(5,488)	180,582	192,946	192,946	(12,364)	140,954
3000	Employee Benefits											
3100	STRS	7,893	7,609	7,674	25,105	23,192	(1,913)	84,162	81,834	81,834	2,328	56,729
3200	PERS	1,900	1,427	1,675	4,652	3,789	(863)	18,946	18,978	19,463	(517)	14,811
3300	OASDI-Medicare-Alternative	3,174	2,860	3,150	9,758	8,153	(1,606)	35,106	35,631	36,020	(915)	26,262
3400	Health & Welfare Benefits	3,874	5,131	8,000	36,066	-	(36,066)	66,000	65,975	65,975	25	29,909
3500	Unemployment Insurance	932	413	372	2,158	4,359	2,202	12,455	14,185	14,805	(2,350)	12,648
3600	Workers Comp Insurance	2,133	-	4,266	8,531	13,495	4,964	25,403	25,120	25,213	190	16,681
	SUBTOTAL - Employee Benefits	19,906	17,440	25,136	86,271	52,988	(33,283)	242,071	241,723	243,311	(1,239)	157,040

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	Aug	Sep	Oct	Actual YTD	Budget YTD	Variance (YTD less Budget)	Approved Budget	September Forecast	Current Forecast	Variance (Budget vs. Current Forecast)	Forecast Remaining
4000 Books & Supplies	-	-	-								
4100 Approved Textbooks & Core Curricula Materials	1,215	3,582	329	5,126	8,222	3,096	10,000	8,000	8,000	2,000	2,874
4200 Books & Other Reference Materials	506	2,832	433	3,771	1,644	(2,126)	2,000	4,000	4,000	(2,000)	229
4315 Custodial Supplies	-	1,679	-	1,679	298	(1,381)	1,092	1,892	3,600	(2,508)	1,921
4320 Educational Software	4,246	5,332	4,669	14,295	4,111	(10,184)	5,000	11,000	14,295	(9,295)	-
4325 Instructional Materials & Supplies	2,341	1,948	3,581	8,685	10,909	2,224	40,000	34,000	30,700	9,300	22,015
4326 Art & Music Supplies	-	-	-	-	317	317	1,585	1,525	1,525	60	1,525
4330 Office Supplies	2,524	1,242	2,752	6,603	12,746	6,143	15,502	15,502	15,502	-	8,899
4335 PE Supplies	-	-	-	-	19	19	93	93	93	-	93
4350 Uniforms	-	-	-	-	822	822	1,000	1,000	500	500	500
4353 Leadership Program	-	-	-	879	412	(467)	2,060	2,060	2,060	-	1,181
4400 Noncapitalized Equipment	-	-	-	-	456	456	2,282	2,282	2,282	-	2,282
4410 Classroom Furniture, Equipment & Supplies	-	621	-	621	4,111	3,490	5,000	621	621	4,379	-
4420 Computers (individual items less than \$5k)	-	5,952	84	6,035	9,867	3,832	12,000	9,000	9,000	3,000	2,965
4710 Student Food Services	550	2,008	1,904	4,462	3,372	(1,090)	12,363	11,895	11,895	468	7,433
4720 Other Food	-	5	-	605	628	24	3,142	3,142	3,142	-	2,537
SUBTOTAL - Books and Supplies	11,383	25,200	13,752	52,761	57,935	5,174	113,119	106,012	107,215	5,904	54,454

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As of October 31, 2012

	Actual			Budget vs. Actual			Budget				
	Aug	Sep	Oct	Actual YTD	Budget YTD	Variance (YTD less Budget)	Approved Budget	September Forecast	Current Forecast	Variance (Budget vs. Current Forecast)	Forecast Remaining
5000	Services & Other Operating Expenses										
5210	-	65	650	715	270	(445)	1,350	1,350	1,350	-	635
5220	-	-	44	377	309	(68)	1,545	1,545	1,545	-	1,168
5300	-	-	-	-	524	524	637	637	637	-	637
5305	1,304	750	-	2,054	4,023	1,969	4,893	4,893	4,893	-	2,839
5450	1,310	-	2,620	9,171	8,453	(718)	15,912	15,912	15,912	-	6,741
5515	-	-	-	-	900	900	4,500	4,500	4,500	-	4,500
5535	-	-	-	-	5,150	5,150	20,600	20,600	20,600	-	20,600
5605	928	629	721	2,314	4,326	2,012	12,978	12,978	12,978	-	10,664
5610	-	399	-	399	196	(202)	982	982	982	-	583
5615	-	-	-	-	1,310	1,310	6,551	6,551	6,551	-	6,551
5803	3,081	354	-	3,435	5,000	1,565	7,638	7,638	7,638	-	4,203
5804	-	-	-	-	1,400	1,400	7,000	7,000	7,000	-	7,000
5805	-	-	-	-	424	424	2,122	2,122	2,122	-	2,122
5809	15	15	-	(2,542)	60	2,603	301	301	301	-	2,843
5812	5,847	5,847	5,847	23,390	22,056	(1,333)	66,169	64,608	69,208	(3,039)	45,818
5815	-	-	2,586	2,586	2,800	214	14,000	14,000	9,000	5,000	6,414
5820	-	-	-	400	200	(200)	1,000	1,000	1,000	-	600
5821	-	-	-	-	3,500	3,500	17,500	17,500	17,500	-	17,500
5824	-	-	-	-	-	-	51,753	50,227	53,871	(2,118)	53,871
5828	-	-	-	-	1,210	1,210	6,050	6,050	6,050	-	6,050
5829	-	-	-	-	309	309	1,545	-	-	1,545	-
5830	-	-	60	60	1,369	1,309	6,845	6,845	6,845	-	6,785
5836	-	-	116	116	1,178	1,062	1,433	1,433	1,433	-	1,317

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						(YTD less Budget)				(Budget vs. Current Forecast)	
5843 Interest - Loans Less than 1 Year	-	-	-	369	833	464	2,500	2,500	2,500	-	2,131
5845 Legal Fees	390	-	-	390	3,000	2,610	15,000	15,000	15,000	-	14,610
5851 Marketing and Student Recruiting	-	-	2,271	2,271	7,622	5,351	9,270	9,270	9,270	-	6,999
5854 Consultants - Other 1	-	544	-	544	-	(544)	-	544	544	(544)	-
5857 Payroll Fees	178	222	255	814	1,485	671	4,456	4,456	4,456	-	3,642
5860 Printing and Reproduction	-	-	-	-	106	106	530	530	530	-	530
5861 Prior Yr Exp (not accrued)	234	57	49	340	-	(340)	-	291	340	(340)	-
5863 Professional Development	-	-	-	-	618	618	3,090	3,090	3,090	-	3,090
5869 Special Education Contract Instructors	-	-	-	-	6,818	6,818	25,000	15,000	15,000	10,000	15,000
5878 Student Assessment	-	-	854	854	-	(854)	-	-	854	(854)	-
5881 Student Information System	403	489	201	1,093	6,229	5,137	22,840	22,840	22,840	-	21,748
5887 Technology Services	-	8,803	4,024	12,827	5,000	(7,827)	25,000	30,000	30,000	(5,000)	17,173
5896 Internet/Website consulting	-	-	-	-	4,933	4,933	6,000	6,000	6,000	-	6,000
5898 Bad Debt Expense	-	0	-	0	53	52	264	264	264	-	263
5899 Miscellaneous Operating Expenses	-	-	-	-	349	349	1,744	1,744	1,744	-	1,744
5905 Communications - Cell Phones	-	-	-	-	62	62	309	309	309	-	309
5910 Communications - Internet / Website Fees	400	202	198	800	1,009	209	3,027	2,912	2,912	115	2,112
5915 Postage and Delivery	34	-	200	557	1,685	1,128	6,180	6,180	6,180	-	5,623
5920 Communications - Telephone & Fax	-	-	867	1,159	824	(335)	4,120	4,120	4,120	-	2,961
SUBTOTAL - Services & Other Operating Exp.	14,124	18,377	21,562	64,492	105,595	41,103	382,632	373,721	377,867	4,765	313,375
TOTAL EXPENSES	162,390	170,404	173,299	566,442	574,690	8,248	2,023,293	1,991,643	2,003,580	19,713	1,437,137
TOTAL EXPENSES including Depreciation	162,390	170,404	173,299	566,442	574,690	8,248	2,023,293	1,991,643	2,003,580	19,713	1,437,137

Alameda Community Learning Center

Monthly Cash Forecast

As of October 31, 2012

	2012/13												Forecast	AP/AR
	Actual & Projected													
	Jul Actual	Aug Actual	Sep Actual	Oct Actual	Nov Projected	Dec Projected	Jan Projected	Feb Projected	Mar Projected	Apr Projected	May Projected	Jun Projected		
Beginning Cash	52,682	35,127	145,867	604,684	550,512	472,837	492,195	484,781	545,172	524,394	443,485	392,880		
Revenue														
8015 Charter Schools General Purpose Entitleme	-	-	14,768	92,994	35,523	65,738	65,738	126,971	45,069	-	36,612	-	1,087,805	604,393
8019 State Aid - Prior Years	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8096 Charter Schools in Lieu of Prop. Taxes (wa:	-	-	148,619	-	45,729	45,729	45,729	45,729	80,578	40,289	40,289	40,289	573,268	40,289
General Block Grant	-	-	163,387	92,994	81,252	111,467	111,467	172,700	125,647	40,289	76,901	40,289	1,661,073	644,682
Federal Income	-	430	-	-	-	-	-	-	-	20,534	10,268	-	49,295	18,062
Other State Income	-	34	5,274	33,212	13,885	23,889	35,216	45,758	16,791	11,738	15,696	411	317,606	115,704
Local Revenues	91	3,064	927	854	3,235	1,512	1,512	1,512	1,512	1,512	1,512	95,016	112,258	-
Fundraising and Grants	-	369	20,187	908	6,121	3,515	3,515	3,515	3,515	3,515	3,515	3,515	52,187	-
Total Revenue	91	3,897	189,774	127,968	104,492	140,382	151,709	223,484	147,464	77,587	107,892	139,230	2,192,418	778,448
Expenses														
Compensation & Benefits	47,494	136,883	126,827	137,985	144,498	131,083	137,005	131,823	131,823	128,719	128,719	135,637	1,518,498	-
Books & Supplies	2,427	11,383	25,200	13,752	6,550	6,843	6,843	6,843	6,843	6,843	6,843	6,843	107,215	-
Services & Other Operating Expenses	10,429	14,124	18,377	21,562	36,593	35,050	29,900	29,900	35,050	28,408	28,408	73,961	377,867	16,106
Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenses	60,350	162,390	170,404	173,299	187,641	172,976	173,748	168,566	173,716	163,971	163,971	216,441	2,003,580	16,106
Operating Cash Inflow (Outflow)	(60,259)	(158,493)	19,371	(45,331)	(83,149)	(32,594)	(22,039)	54,917	(26,253)	(86,384)	(56,079)	(77,211)	188,839	762,342
Revenues - Prior Year Accruals	60,425	288,091	426,713	5,540	-	46,477	9,151	-	-	-	-	-	-	-
Expenses - Prior Year Accruals	-	(18,634)	0	-	-	-	-	-	-	-	-	-	-	-
Accounts Receivable - Current Year	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accounts Payable - Current Year	816	(10,813)	21,864	(18,294)	-	-	-	-	-	-	-	-	-	-
Summerholdback for Teachers	(42,572)	3,578	3,888	3,913	5,474	5,474	5,474	5,474	5,474	5,474	5,474	5,474	-	-
Loans Payable (Current)	7,011	7,010	(13,020)	-	-	-	-	-	-	-	-	-	-	-
Loans Payable (Long Term)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Leases Payable	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Long Term Debt	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Balance Sheet Changes	17,024	-	-	-	-	-	-	-	-	-	-	-	-	-
Ending Cash	35,127	145,867	604,684	550,512	472,837	492,195	484,781	545,172	524,394	443,485	392,880	321,143		