

ACLC
Income Statement
As of Apr FY2018

	Actual			YTD			Budget			Previous Forecast vs. Apr MR Forecast	Apr MR Forecast Remaining
	Feb	Mar	Apr	Actual YTD	Approved Budget v1 YTD	Variance	Approved Budget v1	Previous Forecast	Apr MR Forecast		
SUMMARY											
Revenue											
LCFF Entitlement	207,576	345,472	253,085	2,113,013	2,145,421	(32,408)	2,978,830	2,879,509	2,892,277	12,768	779,264
Federal Revenue	-	-	41,880	78,125	212,578	(134,453)	273,643	179,132	180,722	1,590	102,597
Other State Revenues	27,225	15,391	34,373	340,505	192,345	148,160	301,987	442,117	445,050	2,934	104,545
Local Revenues	6,118	1,283	(4,073)	12,135	6,820	5,315	111,375	116,014	117,254	1,240	105,119
Fundraising and Grants	2,211	7,760	1,521	15,895	19,837	(3,942)	38,007	38,007	38,007	-	22,112
Total Revenue	243,130	369,906	326,786	2,559,674	2,577,001	(17,327)	3,703,842	3,654,779	3,673,310	18,531	1,113,636
Expenses											
Compensation and Benefits	208,227	208,127	196,407	1,904,061	1,906,294	2,233	2,342,968	2,316,220	2,300,580	15,640	396,519
Books and Supplies	13,594	3,849	(130)	85,694	101,414	15,720	126,573	147,291	151,752	(4,461)	66,058
Services and Other Operating Expenditures	56,046	99,618	63,006	813,305	933,207	119,902	1,126,425	1,041,784	1,107,786	(66,002)	294,481
Depreciation	-	9,932	-	9,932	-	(9,932)	-	-	-	-	(9,932)
Other Outflows	-	(205)	-	-	-	-	-	-	-	-	-
Total Expenses	277,867	321,321	259,283	2,812,991	2,940,915	127,924	3,595,966	3,505,295	3,560,118	(54,823)	747,127
Operating Income	(34,737)	48,585	67,503	(253,317)	(363,914)	110,596	107,876	149,484	113,191	(36,292)	366,509
Operating Income (less facilities projects)	(34,737)	48,585	67,503	(253,317)	(363,914)	110,596	107,876	64,519	28,226	(36,292)	366,509
Fund Balance											
Beginning Balance (Audited)							-	1,830,023	1,830,023		
Operating Income							107,876	149,484	113,191		
Operating Income (less facilities projects)								64,519	28,226		
Ending Fund Balance							107,876	1,979,507	1,943,214		
Ending Unrestricted Fund Balance							-	1,843,939	1,807,646		

ACLC
Income Statement
As of Apr FY2018

KEY ASSUMPTIONS

Enrollment Summary

4-6

7-8

9-12

Total Enrolled

ADA %

4-6

7-8

9-12

Average ADA %

ADA

4-6

7-8

9-12

Total ADA

Actual			YTD			Budget			Previous	Apr MR
Feb	Mar	Apr	Actual YTD	Approved Budget v1 YTD	Variance	Approved Budget v1	Previous Forecast	Apr MR Forecast	Forecast vs. Apr MR Forecast	Forecast Remaining
						57	58	57	(1)	
						114	116	116	-	
						204	187	189	2	
						375	361	362	1	
						95.0%	95.4%	98.6%	3.1%	
						95.0%	95.4%	96.4%	0.9%	
						95.0%	95.4%	94.2%	-1.2%	
						95.0%	95.4%	95.6%	0.2%	
						54.15	55.35	56.19	0.84	
						108.30	110.70	111.79	1.09	
						193.80	178.46	178.11	(0.35)	
						356.25	344.51	346.09	1.58	

ACLC
Income Statement
As of Apr FY2018

	Actual			YTD			Budget			Previous Forecast vs. Apr MR Forecast	Apr MR Forecast Remaining
	Feb	Mar	Apr	Actual YTD	Approved Budget v1 YTD	Variance	Approved Budget v1	Previous Forecast	Apr MR Forecast		
REVENUE											
LCFF Entitlement											
8011 Charter Schools General Purpose Entitlement - State Aid	131,704	130,011	130,011	1,064,880	1,095,426	(30,546)	1,529,040	1,441,118	1,448,888	7,770	384,008
8012 Education Protection Account Entitlement	-	-	123,074	358,472	360,031	(1,559)	480,041	474,407	476,583	2,176	118,111
8019 State Aid - Prior Years	-	(1,599)	-	(1,599)	-	(1,599)	-	-	(1,599)	(1,599)	-
8096 Charter Schools in Lieu of Property Taxes	75,872	217,060	-	691,260	689,964	1,296	969,748	963,984	968,405	4,421	277,145
SUBTOTAL - LCFF Entitlement	207,576	345,472	253,085	2,113,013	2,145,421	(32,408)	2,978,830	2,879,509	2,892,277	12,768	779,264
Federal Revenue											
8181 Special Education - Entitlement	-	-	-	-	23,188	(23,188)	46,375	46,750	48,340	1,590	48,340
8182 Special Education Reimbursement	-	-	41,880	78,125	189,390	(111,265)	227,268	132,382	132,382	-	54,257
SUBTOTAL - Federal Revenue	-	-	41,880	78,125	212,578	(134,453)	273,643	179,132	180,722	1,590	102,597
Other State Revenue											
8319 Other State Apportionments - Prior Years	(46)	-	2	5,378	-	5,378	-	5,422	5,422	-	44
8380 Special Ed	-	-	-	-	34,650	(34,650)	41,580	-	-	-	-
8381 Special Education - Entitlement (State)	15,391	15,391	15,391	139,044	131,618	7,426	183,113	177,078	177,890	812	38,846
8382 Special Education Reimbursement (State)	11,880	-	1,186	25,612	-	25,612	-	26,400	28,215	1,815	2,603
8550 Mandated Cost Reimbursements	-	-	-	27,685	9,963	17,722	9,963	61,160	61,160	-	33,475
8560 State Lottery Revenue	-	-	17,795	37,565	16,114	21,450	67,331	66,835	67,141	307	29,577
8590 All Other State Revenue	-	-	-	257	-	257	-	257	257	-	0
8593 Prop 39 Energy	-	-	-	104,965	-	104,965	-	104,965	104,965	-	-
SUBTOTAL - Other State Revenue	27,225	15,391	34,373	340,505	192,345	148,160	301,987	442,117	445,050	2,934	104,545
Local Revenue											
8660 Interest	49	43	42	512	611	(99)	764	764	764	-	252
8693 Field Trips	-	-	-	775	1,177	(402)	1,471	1,471	1,471	-	696
8699 All Other Local Revenue	-	1,240	1,953	6,588	1,233	5,355	1,541	3,395	4,635	1,240	(1,953)
8703 Alameda Parcel Tax	-	-	-	-	-	-	102,850	102,850	102,850	-	102,850
8708 Dance Committee	-	-	-	-	2,619	(2,619)	3,274	3,274	3,274	-	3,274
8709 Graduation	-	-	-	4,260	1,180	3,080	1,475	4,260	4,260	-	-
SUBTOTAL - Local Revenue	6,118	1,283	(4,073)	12,135	6,820	5,315	111,375	116,014	117,254	1,240	105,119
Fundraising and Grants											
8801 Donations - Parents	1,040	6,182	1,521	8,904	16,713	(7,809)	24,613	24,613	24,613	-	15,709
8802 Donations - Private	15	-	-	82	1,455	(1,373)	5,305	5,305	5,305	-	5,223
8803 Fundraising	-	-	-	13	1,669	(1,656)	2,217	2,217	2,217	-	2,204
8812 Grade Level Fundraiser	1,155	1,579	-	6,847	-	6,847	-	5,793	5,793	-	(1,054)
8813 Community Service Fundraiser	-	-	-	50	-	50	5,793	79	79	-	29
8814 School Defined Revenue 4	-	-	-	-	-	-	79	-	-	-	-
SUBTOTAL - Fundraising and Grants	2,211	7,760	1,521	15,895	19,837	(3,942)	38,007	38,007	38,007	-	22,112
TOTAL REVENUE	243,130	369,906	326,786	2,559,674	2,577,001	(17,327)	3,703,842	3,654,779	3,673,310	18,531	1,113,636

ACLC
Income Statement
As of Apr FY2018

	Actual			YTD			Budget			Previous Forecast vs. Apr MR Forecast	Apr MR Forecast Remaining
	Feb	Mar	Apr	Actual YTD	Approved Budget v1 YTD	Variance	Approved Budget v1	Previous Forecast	Apr MR Forecast		
EXPENSES											
Compensation & Benefits											
Certificated Salaries											
1100 Teachers Salaries	94,916	94,916	94,916	850,181	845,654	(4,527)	1,047,577	1,021,715	1,034,746	(13,032)	184,565
1103 Teacher - Substitute Pay	1,460	1,330	840	16,508	25,097	8,589	30,674	30,674	30,674	-	14,166
1148 Teacher - Special Ed	11,594	10,224	10,292	92,390	95,407	3,017	118,608	111,209	112,344	(1,135)	19,955
1300 Certificated Supervisor & Administrator Salaries	26,617	26,617	26,617	266,128	245,239	(20,889)	318,897	319,000	319,000	-	52,872
1311 Cert Admin - SPED	3,750	3,750	3,750	37,513	36,818	(695)	45,000	45,000	45,000	-	7,487
1930 Other Cert - Counselor	6,328	6,328	6,328	57,235	57,997	762	70,885	69,911	69,911	-	12,676
SUBTOTAL - Certificated Salaries	144,665	143,165	142,743	1,319,955	1,306,212	(13,743)	1,631,641	1,597,509	1,611,676	(14,167)	291,721
Classified Salaries											
2100 Classified Instructional Aide Salaries	933	933	933	8,075	11,370	3,296	14,897	9,747	9,747	-	1,672
2104 Class - SPED	7,966	7,917	4,811	63,193	58,934	(4,259)	72,031	88,606	77,630	10,976	14,437
2300 Classified Supervisor & Administrator Salaries	-	1,825	1,520	11,860	21,500	9,640	25,799	14,630	14,630	-	2,770
2400 Classified Clerical & Office Salaries	9,944	9,458	7,982	84,621	70,551	(14,070)	86,243	99,149	94,349	4,800	9,728
2904 Other Classified - Security/yard duty	2,128	2,309	1,970	13,664	-	(13,664)	-	21,576	21,576	-	7,912
SUBTOTAL - Classified Salaries	20,970	22,441	17,216	181,413	162,355	(19,058)	198,970	233,708	217,932	15,776	36,519
Employee Benefits											
3100 STRS	19,785	19,906	19,552	181,388	184,180	2,792	230,043	223,928	225,972	(2,044)	44,584
3200 PERS	3,236	3,519	2,739	29,956	27,598	(2,359)	33,957	34,964	33,259	1,705	3,303
3300 OASDI-Medicare-Alternative	4,067	4,116	3,698	36,710	33,210	(3,499)	41,201	43,875	42,874	1,001	6,164
3400 Health & Welfare Benefits	11,451	12,651	10,060	119,795	158,585	38,790	173,002	145,995	132,723	13,272	12,928
3500 Unemployment Insurance	2,297	573	399	13,423	14,018	594	14,018	15,738	15,660	79	2,237
3600 Workers Comp Insurance	1,755	1,755	-	21,062	20,137	(925)	20,137	20,143	20,126	18	(936)
3900 Other Employee Benefits	-	-	-	360	-	(360)	-	360	360	-	-
SUBTOTAL - Employee Benefits	42,591	42,521	36,448	402,694	437,727	35,033	512,357	485,003	470,973	14,031	68,279
Books & Supplies											
4100 Approved Textbooks & Core Curricula Materials	5,234	70	328	15,775	20,505	4,730	20,900	20,120	20,175	(56)	4,400
4200 Books & Other Reference Materials	33	-	71	1,825	20	(1,805)	3,750	3,610	3,620	(10)	1,795
4315 Custodial Supplies	-	42	(2,781)	4,961	6,252	1,291	7,741	7,741	7,741	-	2,780
4320 Educational Software	300	150	-	7,084	7,555	471	12,375	11,913	9,940	1,973	2,857
4325 Instructional Materials & Supplies	859	470	20	3,810	30,256	26,447	30,900	29,746	19,801	9,946	15,991
4326 Art & Music Supplies	32	95	57	2,228	803	(1,425)	3,000	2,888	2,896	(8)	668
4330 Office Supplies	1,093	1,380	1,399	12,675	10,524	(2,152)	12,130	12,130	15,000	(2,870)	2,325
4335 PE Supplies	-	-	-	-	13	13	938	903	905	(3)	905
4350 Uniforms	-	-	-	-	-	-	619	596	597	(2)	597
4351 Yearbook	5,476	-	-	5,476	4,835	(640)	6,748	6,496	6,514	(18)	1,039
4353 Leadership	-	-	-	49	-	(49)	1,030	1,030	1,030	-	981
4354 SPED Inst Materials	-	-	-	53	389	336	1,100	1,100	1,100	-	1,047
4356 Dance Committee	-	-	-	-	3,184	3,184	3,183	3,183	3,183	-	3,183
4357 Graduation	-	-	-	-	1,439	1,439	2,028	2,028	2,028	-	2,028
4410 Classroom Furniture, Equipment & Supplies	576	564	-	7,885	5,171	(2,714)	5,600	7,321	17,321	(10,000)	9,436
4420 Computers (individual items less than \$5k)	(106)	67	215	11,714	8,709	(3,005)	10,900	25,900	25,900	-	14,186
4430 Non Classroom Related Furniture, Equipment & Supplies	65	699	286	5,074	-	(5,074)	-	4,090	6,000	(1,910)	926
4720 Other Food	32	313	276	7,085	1,758	(5,326)	3,631	6,496	8,000	(1,504)	915
SUBTOTAL - Books and Supplies	13,594	3,849	(130)	85,694	101,414	15,720	126,573	147,291	151,752	(4,461)	66,058
Services & Other Operating Expenses											
5210 Conference Fees	260	235	-	7,068	98	(6,970)	118	6,833	9,000	(2,167)	1,932
5220 Travel and Lodging	1,760	3,033	655	9,147	3,995	(5,152)	4,794	5,459	10,000	(4,541)	853

ACLC
Income Statement
As of Apr FY2018

	Actual			YTD			Budget			Previous Forecast vs. Apr MR Forecast	Apr MR Forecast Remaining
	Feb	Mar	Apr	Actual YTD	Approved Budget v1	Variance	Approved Budget v1	Previous Forecast	Apr MR		
					YTD				Forecast		
5300 Dues & Memberships	-	-	-	108	471	363	565	565	565	-	457
5305 Dues & Membership - Professional	-	-	800	4,770	3,892	(878)	4,670	4,670	4,770	(100)	-
5310 Subscriptions	-	-	-	-	68	68	82	82	82	-	82
5400 Insurance	2,466	2,465	-	33,848	3,328	(30,520)	3,994	3,994	3,994	-	(29,854)
5450 Insurance - Other	-	-	-	-	24,761	24,761	29,713	29,713	29,854	(141)	29,854
5515 Janitorial, Gardening Services & Supplies	5,907	5,342	6,100	58,686	46,414	(12,272)	55,697	55,697	76,000	(20,303)	17,314
5535 Utilities - All Utilities	-	-	-	5,177	15,729	10,552	18,875	18,875	18,875	-	13,698
5605 Equipment Leases	1,034	971	971	9,329	9,270	(59)	11,124	11,124	11,124	-	1,795
5610 Rent	1,364	1,166	1,166	12,492	9,890	(2,602)	11,868	11,868	13,844	(1,976)	1,352
5615 Repairs and Maintenance - Building	-	83	484	7,128	6,328	(800)	7,594	7,594	7,594	-	466
5803 Accounting Fees	478	-	1,466	4,610	4,373	(236)	5,248	5,248	5,248	-	638
5805 Administrative Fees	-	-	-	(23)	1,407	1,429	1,688	1,688	1,688	-	1,711
5809 Banking Fees	16	166	43	812	1,030	218	1,236	1,236	1,236	-	424
5812 Business Services	-	13,167	6,583	65,833	65,833	0	79,000	79,000	79,000	-	13,167
5815 Consultants - Instructional	7,093	3,901	9,339	46,018	37,819	(8,199)	45,383	45,383	54,000	(8,617)	7,982
5820 Consultants - Non Instructional - Custom 1	-	700	-	3,200	4,292	1,092	5,150	11,150	6,150	5,000	2,950
5824 District Oversight Fees	-	-	-	57,728	92,665	34,937	117,297	113,386	113,889	(503)	56,161
5830 Field Trips Expenses	1,323	102	3,299	7,118	6,667	(452)	8,000	8,000	8,000	-	882
5833 Fines and Penalties	-	-	-	366	-	(366)	-	366	366	-	(0)
5836 Fingerprinting	-	70	70	802	1,230	428	1,476	1,476	1,476	-	674
5845 Legal Fees	720	8,778	28	36,683	42,917	6,234	51,500	51,500	51,500	-	14,817
5851 Marketing and Student Recruiting	524	-	72	6,768	11,188	4,421	13,426	13,426	13,426	-	6,658
5855 Consultants - SPED NPS Trans	-	-	140	4,372	17,682	13,310	21,218	4,232	4,372	(140)	0
5856 Consultants - SPED NPS	-	35,668	-	131,567	277,100	145,533	332,520	171,285	171,285	-	39,718
5857 Payroll Fees	202	195	361	2,809	2,616	(192)	3,140	3,140	3,140	-	331
5860 Printing and Reproduction	161	-	-	709	858	150	1,030	1,030	1,030	-	321
5861 Prior Yr Exp (not accrued)	-	600	(109)	54,096	15,450	(38,646)	18,540	53,605	54,205	(600)	109
5863 Professional Development	250	-	86	2,830	-	(2,830)	-	18,540	10,540	8,000	7,710
5865 Grade Level Fundraiser	-	-	-	3,460	1,142	(2,318)	1,370	3,460	3,460	-	0
5866 Prop 39 Energy costs	-	-	-	-	-	-	-	20,000	20,000	-	20,000
5869 Special Education Contract Instructors	17,282	12,325	6,132	101,095	109,223	8,129	131,068	131,068	131,068	-	29,973
5872 SPED Admin Fee	-	-	-	-	7,252	7,252	9,180	8,953	9,049	(96)	9,049
5875 Staff Recruiting	-	75	-	6,636	15,000	8,364	18,000	18,000	18,000	-	11,364
5877 Student Activities	-	3,900	(416)	3,950	3,376	(574)	4,051	4,051	5,051	(1,000)	1,101
5878 Student Assessment	-	-	624	8,315	2,575	(5,740)	3,090	7,691	8,315	(624)	0
5881 Student Information System	7,113	-	-	14,343	14,068	(274)	16,882	16,882	16,882	-	2,539
5887 Technology Services	6,477	4,455	6,759	57,002	35,000	(22,002)	42,000	45,788	75,000	(29,212)	17,998
5896 Internet/Website consulting	-	-	-	6,000	5,150	(850)	6,180	6,180	6,180	-	180
5899 Miscellaneous Operating Expenses	-	34	9,617	9,651	12,875	3,224	15,450	15,450	15,450	-	5,799
5905 Communications - Cell Phones	59	60	-	491	594	103	712	712	712	-	221
5910 Communications - Internet / Website Fees	302	474	7,296	12,346	7,500	(4,846)	9,000	9,000	12,900	(3,900)	554
5915 Postage and Delivery	28	513	97	5,047	5,150	103	6,180	5,949	5,966	(16)	919
5920 Communications - Telephone & Fax	1,227	1,142	1,341	10,917	6,930	(3,987)	8,316	8,434	13,500	(5,066)	2,583
SUBTOTAL - Services & Other Operating Exp.	56,046	99,618	63,006	813,305	933,207	119,902	1,126,425	1,041,784	1,107,786	(66,002)	294,481
Capital Outlay & Depreciation											
6900 Depreciation	-	9,932	-	9,932	-	(9,932)	-	-	-	-	(9,932)
SUBTOTAL - Capital Outlay & Depreciation	-	9,932	-	9,932	-	(9,932)	-	-	-	-	(9,932)
Other Outflows											
SUBTOTAL - Other Outflows	-	(205)	-	-	-	-	-	-	-	-	-
TOTAL EXPENSES	277,867	321,321	259,283	2,812,991	2,940,915	127,924	3,595,966	3,505,295	3,560,118	(54,823)	747,127