

ACLC

Multiyear Budget Summary - DRAFT

	2015/16	2016/17	2016/17	2017/18	2018/19
	Current Forecast	Preliminary Budget	Notes	Preliminary Budget	Preliminary Budget
SUMMARY					
Revenue					
General Block Grant	2,751,454	2,891,394		3,111,108	3,282,875
Federal Revenue	163,887	303,243		311,271	321,055
Other State Revenues	499,369	343,062		281,660	291,875
Local Revenues	105,625	108,073		111,315	114,654
Fundraising and Grants	43,281	36,900		38,007	39,147
Total Revenue	3,563,616	3,682,671		3,853,361	4,049,606
Expenses					
Compensation and Benefits	1,978,290	2,321,156		2,432,879	2,535,031
Books and Supplies	372,973	203,123		222,611	242,514
Services and Other Operating Expenditures	1,013,173	1,063,744		1,091,577	1,126,141
Capital Outlay	-	-		-	-
Total Expenses	3,364,437	3,588,024		3,747,068	3,903,686
Operating Income (excluding Depreciation)	199,180	94,647		106,293	145,920
<i>Operating Income (including Depreciation)</i>	194,136	89,603		101,249	140,876
Fund Balance					
Beginning Balance (Unaudited)	1,430,450	1,624,586		1,714,189	1,815,438
Audit Adjustment	-	-		-	-
Beginning Balance (Audited)	1,430,450	1,624,586		1,714,189	1,815,438
Operating Income (including Depreciation)	194,136	89,603		101,249	140,876
Ending Fund Balance (including Depreciation)	1,624,586	1,714,189		1,815,438	1,956,315
Ending Fund Balance as a % of Expenses	48%	48%		48%	50%

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Detail	2015/16	2016/17	2016/17	2017/18	2018/19
	Current Forecast	Preliminary Budget	Notes	Preliminary Budget	Preliminary Budget
Enrollment Breakdown					
6	53	58	-	60	60
7	58	58	-	60	60
8	58	58	-	60	60
9	52	52	-	52	58
10	51	45	-	54	58
11	52	52	-	52	58
12	51	52	-	52	51
Enrollment Summary	-	-	-	-	-
K-3	-	-	-	-	-
4-6	53	58	-	60	60
7-8	116	116	-	120	120
9-12	207	201	-	210	225
Total Enrolled	376	375	-	390	405
ADA %					
K-3	0%	0%	-	0%	0%
4-6	96%	96%	-	96%	96%
7-8	95%	95%	-	95%	95%
9-12	91%	95%	-	95%	95%
Average	94%	95%	-	95%	95%
ADA					
K-3	0.0	0.0	-	0.0	0.0
4-6	56.8	55.6	-	57.5	57.5
7-8	111.6	110.2	-	114.0	114.0
9-12	186.3	191.0	-	199.5	213.8
Total ADA	354.7	356.8	-	371.0	385.3
Demographic Information					
Prior Year					
ADA (P-2)	359	355	-	357	371
Enrollment	376	376	-	375	390
# Unduplicated Count (CALPADS)	69	63	-	62	65
# Free & Reduced Lunch (FRL) (CALPADS)	47	42	-	42	44
# ELL (CALPADS)	29	27	-	27	28
Current Year					
CALPADS Enrollment (for unduplicated % calc)	379	375	-	390	405
# Unduplicated Count (CALPADS)	63	62	-	65	67
# Free & Reduced Lunch (FRL) (CALPADS)	42	42	-	44	46
# ELL (CALPADS)	27	27	-	28	29
New Students	0	-	-	15	15

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LCFF Entitlement						
8011	Charter Schools LCFF - State Aid	1,341,945	1,495,508	Backfills State Aid	1,701,587	2,082,075
8012	Education Protection Account Entitlement	523,217	507,086	Greater of: \$200 per ADA or 25% of State Aid	485,176	240,953
8019	State Aid - Prior Years	2,703	-	-	-	-
8096	Charter Schools in Lieu of Property Taxes	883,589	888,800	In accordance with Local Property Tax of \$2491.37 per ADA	924,345	959,847
SUBTOTAL - LCFF Entitlement		2,751,454	2,891,394	-	3,111,108	3,282,875
8100 Federal Revenue						
8181	Special Education - Entitlement	44,856	44,333	\$125 per ADA, prior to Admin and Set-aside fees	44,594	46,377
8182	Special Education Reimbursement	112,038	258,910	Continuation for one student, we expect insurance coverage to end in 16-17	266,677	274,678
8220	Child Nutrition Programs	6,773	-	Going with AUSD	-	-
8297	PY Federal - Not Accrued	220	-	-	-	-
SUBTOTAL - Federal Income		163,887	303,243	-	311,271	321,055
8300 Other State Revenues						
8319	Other State Apportionments - Prior Years	13,073	-	-	-	-
8381	Special Education - Entitlement (State)	179,103	180,160	\$505 per ADA, prior to Admin and Set-aside fees	187,364	194,561
8382	Special Education Reimbursement (State)	21,000	16,800	Based on PY, at 80%	16,800	16,800
8520	Child Nutrition - State	856	-	Going with AUSD	-	-
8545	School Facilities Apportionments	-	-	-	-	-
8550	Mandated Cost Reimbursements	9,875	10,181	\$14 per PY K-8 ADA, \$42 per PY 9-12 ADA	10,341	10,780
8560	State Lottery Revenue	64,193	64,572	\$181 per ADA per SSC	67,154	69,734
8590	All Other State Revenue: Educator Effectiveness	21,338	-	-	-	-
8593	One-time Funding	189,930	71,350	\$200 per ADA	-	-
SUBTOTAL - Other State Income		499,369	343,062	-	281,660	291,875
8600 Other Local Revenue						
8634	Food Service Sales	-	-	Going with AUSD	-	-
8660	Interest	720	742	-	764	787
8693	Field Trips	1,387	1,429	-	1,471	1,516
8699	All Other Local Revenue	2,153	1,496	-	1,541	1,587
8703	Alameda Parcel Tax Revenue	96,946	99,854	TBD, depends on other charters and AUSD	102,850	105,935
8708	Dance Committee	3,086	3,178	-	3,274	3,372
8709	Graduation	1,334	1,374	-	1,415	1,458
SUBTOTAL - Local Revenues		105,625	108,073	-	111,315	114,654
8800 Donations/Fundraising						
8801	Donations - Parents	23,200	23,896	-	24,613	25,351
8802	Donations - Private	5,000	5,150	-	5,305	5,464
8803	Fundraising	2,090	2,153	-	2,217	2,284
8812	Grade Level Fundraisers	12,916	5,624	-	5,793	5,967
8813	Community Service Fundraisers	75	77	-	79	81
SUBTOTAL - Fundraising and Grants		43,281	36,900	-	38,007	39,147
TOTAL REVENUE		3,563,616	3,682,671	-	3,853,361	4,049,606

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		2015/16	2016/17	2016/17	2017/18	2018/19
		Current Forecast	Preliminary Budget	Notes	Preliminary Budget	Preliminary Budget
EXPENSES						
Compensation & Benefits						
1000	Certificated Salaries					
1100	Teachers Salaries	942,243	1,060,588	15.798 FTE, 15 FTE, 0.65 FTE Art, 0.148 FTE gardening	1,096,530	1,129,201
1103	Teacher - Substitute Pay	17,585	29,781	0.5 FTE	30,674	31,595
1148	Teacher - Special Ed	107,778	86,477	1.5 FTE, Resource Specialist	90,811	91,560
1300	Certificated Supervisor & Administrator Salaries	310,584	329,661	2.8 FTE	338,743	345,169
1311	Cert Admin - SPED	32,800	42,000	0.5 FTE, SPED Director	43,260	44,558
1930	Other Cert - Counselor	73,134	77,082	1.2 FTE	79,304	81,594
	SUBTOTAL - Certificated Employees	1,484,125	1,625,588	-	1,679,323	1,723,677
2000	Classified Salaries					
2100	Classified Instructional Aide Salaries	11,417	14,045	0.15 FTE, Creative Expressions	14,391	14,748
2104	Classified - Paraprofessionals	31,473	48,500	2 FTE, paraprofessionals	49,925	51,393
2300	Classified Supervisor & Administrator Salaries	34,267	59,344	1.3 FTE	61,124	62,958
2400	Classified Clerical & Office Salaries	59,297	66,405	1.5 FTE	68,342	68,508
2904	Other Classified - Security/yard duty	-	22,440	1 FTE	23,040	24,480
	SUBTOTAL - Classified Employees	136,453	210,734	-	216,823	222,087
3000	Employee Benefits					
3100	STRS	142,682	199,417	12.58% of certificated payroll	236,421	273,863
3200	PERS	21,060	24,007	13.05% of classified payroll	27,586	31,474
3300	OASDI-Medicare-Alternative	33,418	42,463		43,748	44,827
3400	Health & Welfare Benefits	132,239	177,680	\$8979 per FTE per year. Growing at 5% per year.	191,373	200,941
3500	Unemployment Insurance	15,080	21,068	6.20% per first ~\$7K of pay per person	16,749	16,759
3600	Workers Comp Insurance	12,826	20,200	1.10% of payroll, per insurance quote for similarly sized school	20,858	21,403
	SUBTOTAL - Employee Benefits	357,711	484,834	-	536,733	589,268

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4000	Books & Supplies					
4100	Approved Textbooks & Core Curricula Materials	79,964	30,000	\$80 per Student	32,136	34,373
4200	Books & Other Reference Materials	6,762	13,103	\$35 per Student	14,036	15,013
4315	Custodial Supplies	9,238	9,515		9,801	10,095
4320	Educational Software	15,055	17,511	\$47 per Student	18,757	20,063
4325	Instructional Materials & Supplies	31,122	30,000	\$80 per Student	32,136	34,373
4326	Art & Music Supplies	4,801	5,956	\$16 per Student	6,380	6,824
4330	Office Supplies	11,373	18,341	\$649 per FTE	18,892	19,458
4335	PE Supplies	1,204	1,236	\$3 per Student	1,324	1,416
4350	Uniforms	585	601	\$2 per Student	644	688
4351	Yearbook	6,381	6,552	\$17 per Student	7,018	7,507
4352	T-shirts	2,917	3,004		3,094	3,187
4353	Leadership Program	3,425	1,000		1,000	1,000
4354	Special Education Instructional Materials	4,524	4,660		4,800	4,944
4356	Dance Committee	3,000	3,090		3,183	3,278
4357	Graduation	1,912	1,969		2,028	2,089
4400	Noncapitalized Equipment	3,971	3,060		3,151	3,246
4410	Classroom Furniture, Equipment & Supplies	8,711	20,000		20,600	21,218
4420	Computers (individual items less than \$5k)	93,164	30,000		40,000	50,000
4710	Student Food Services	17,122	-	Going with AUSD	-	-
4720	Other Food	4,298	3,525		3,631	3,740
	SUBTOTAL - Books and Supplies	372,973	203,123		222,611	242,514

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		Current Forecast	Preliminary Budget	Notes	Preliminary Budget	Preliminary Budget
5000	Services & Other Operating Expenses					
5210	Conference Fees	3,102	3,469	\$123 per FTE	3,573	3,680
5220	Travel and Lodging	3,923	4,386	\$155 per FTE	4,517	4,653
5300	Dues & Memberships	532	548		565	582
5305	Dues & Membership - Professional	8,804	9,068		9,340	9,621
5310	Subscriptions	77	80		82	84
5400	Insurance	3,765	3,878	D&O insurance	3,994	4,114
5450	Insurance - Other	24,274	25,002	\$2083 per Monthly Rate	25,752	26,524
5515	Janitorial, Gardening Services & Supplies	52,500	54,075		55,697	57,368
5535	Utilities - All Utilities	23,617	24,325		25,055	25,807
5605	Equipment Leases	14,181	14,607	\$1217 per Monthly Rate	15,045	15,496
5610	Rent	6,000	6,180	\$515 per Monthly Rate	6,365	6,556
5615	Repairs and Maintenance - Building	53,337	7,373	\$614 per Monthly Rate	7,594	7,822
5803	Accounting Fees	5,650	5,095	Includes Form 990	5,248	5,405
5804	CLCS Service Fee	7,210	7,426		7,649	7,879
5805	Administrative Fees	1,591	1,639		1,688	1,739
5809	Banking Fees	858	900	\$75 per Monthly Rate	927	955
5812	Business Services	88,650	91,310	Flat Fee	94,049	96,870
5815	Consultants - Instructional	42,778	44,062	BTSA, counseling	45,383	46,745
5820	Consultants - Non Instructional - Custom 1	28,488	23,850		24,565	25,302
5821	Consultants - Non Instructional - WASC	-	5,000		-	-
5824	District Oversight Fees	112,685	116,744	3.3% of LCFF General Purpose Grant	122,233	128,562
5830	Field Trips Expenses	12,447	12,820		13,205	13,601
5836	Fingerprinting	1,462	1,433		1,476	1,521
5845	Legal Fees	60,000	45,000		46,350	47,741
5851	Marketing and Student Recruiting	14,158	16,918		17,426	17,948
5855	Consultants - Mental Health Level 2	20,319	20,600	Transportation for NPS	21,218	21,855
5856	Consultants - Mental Health Level 3	152,280	284,000	2 learners out of state, at \$142K each. Includes room and board, ED/MH services.	292,520	301,296
5857	Payroll Fees	3,959	3,048	\$254 per Monthly Rate	3,140	3,234
5860	Printing and Reproduction	740	762		785	809
5861	Prior Yr Exp (not accrued)	2,486	-		-	-
5863	Professional Development	14,328	20,000	Flat rate @\$20K	20,000	20,000
5865	Grade Level Fundraiser	4,112	1,330		1,370	1,411
5869	Special Education Contract Instructors	75,000	77,250	Includes speech	79,568	81,955
5872	Special Education Fees (admin and set-aside)	11,198	11,225		11,598	12,047
5875	Staff Recruiting	10,141	10,000		10,300	10,609
5877	Student Activities	3,818	3,933		4,051	4,172
5878	Student Assessment	5,473	3,000		3,090	3,183
5881	Student Information System	15,913	16,390		16,882	17,388
5883	Clean Energy Expense	-	-		-	-
5887	Technology Services	82,400	46,762	Linde Group	48,165	49,610
5896	Internet/Website consulting	3,922	4,039		4,161	4,285
5898	Bad Debt Expense	288	-		-	-
5899	Miscellaneous Operating Expenses	20,000	20,000		20,000	20,000
5905	Communications - Cell Phones	671	691		712	734
5910	Communications - Internet / Website Fees	3,274	3,372		3,473	3,577
5915	Postage and Delivery	6,785	6,000	\$16 per Student	6,427	6,875
5920	Communications - Telephone & Fax	5,975	6,154		6,339	6,529
SUBTOTAL - Services & Other Operating Exp		1,013,173	1,063,744		1,091,577	1,126,141

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6000	Capital Outlay					
6100	Sites & Improvement of Sites	-	-		-	-
6200	Buildings & Improvement of Buildings	-	-		-	-
6300	School Libraries	-	-		-	-
6400	Equipment	-	-		-	-
6410	Computers (capitalizable items)	-	-		-	-
6420	Furniture (capitalizable items)	-	-		-	-
6430	Other Equipment (capitalizable items)	-	-		-	-
6500	Equipment Replacement	-	-		-	-
	SUBTOTAL - Capital Outlay	-	-		-	-
TOTAL EXPENSES		3,364,437	3,588,024		3,747,068	3,903,686
6900	Total Depreciation (includes Prior Years)	5,044	5,044		5,044	5,044
TOTAL EXPENSES including Depreciation		3,369,480	3,593,068		3,752,112	3,908,730