

Alameda Community Learning Center

Budget vs. Actuals
As of May 31, 2014

	Actual			Budget vs. Actual			Budget		
	Mar	Apr	May	Actual YTD	Approved Budget	Previous Month's Forecast	Current Forecast	Variance (Previous vs. Current Forecast)	Variance (Budget vs. Current Forecast)
SUMMARY									
Revenue									
General Block Grant	113,589	281,728	112,080	1,620,785	1,865,782	2,105,035	2,104,378	(657)	238,596
Federal Revenue	-	3,039	1,406	5,833	48,095	44,056	44,056	-	(4,039)
Other State Revenues	36,652	17,152	10,170	277,038	361,726	362,810	362,810	-	1,084
Local Revenues	533	772	1,034	31,131	102,122	117,514	117,514	-	15,392
Fundraising and Grants	37,244	1,535	42,315	167,975	123,330	158,483	158,483	-	35,154
Total Revenue	188,018	304,226	167,006	2,102,762	2,501,055	2,787,899	2,787,242	(657)	286,187
Expenses									
Compensation and Benefits	148,676	156,069	149,104	1,599,879	1,769,227	1,757,728	1,745,381	12,347	23,846
Books and Supplies	11,577	14,456	2,306	168,457	125,821	173,968	173,968	-	(48,147)
Services and Other Operating Expenditures	20,452	61,794	79,593	519,318	495,058	758,349	838,474	(80,125)	(343,416)
Capital Outlay	-	-	-	-	12,000	-	-	-	12,000
Total Expenses	180,705	232,319	231,003	2,287,653	2,402,105	2,690,046	2,757,823	(67,777)	(355,718)
Operating Income (excluding Depreciation)	7,313	71,907	(63,998)	(184,891)	98,950	97,853	29,419	(68,434)	(69,531)
<i>Operating Income (including Depreciation)</i>	7,313	71,907	(63,998)	(184,891)	108,550	97,853	29,419	(68,434)	(79,131)
<i>Operating Income (as % of expenses)</i>						3.64%	1.07%		
Fund Balance									
Beginning Balance (Unaudited)	796,030	803,344	875,251	996,144	-	996,144	996,144		
Operating Income (including Depreciation)	7,313	71,907	(63,998)	(184,891)	108,550	97,853	29,419		
Ending Fund Balance (including Depreciation)	803,344	875,251	811,253	814,907	108,550	1,097,651	1,029,217		

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Detail									
Enrollment Breakdown	Month 6:	Month 7:	Month 8:						
6	60	60	60		64	60	60		
7	53	54	55		50	55	55		
8	72	72	72		70	72	72	-	2
9	52	52	52		59	52	52	-	(7)
10	54	54	54		44	54	54	-	10
11	26	27	27		26	27	27	-	1
12	24	24	24		26	24	24	-	6
Enrollment Summary					-	-	-	-	
4-6	60	60	60		64	60	60	-	(4)
7-8	125	126	127		120	127	127	-	7
9-12	156	157	157		155	157	157	-	2
Total Enrolled	341	343	344		339	344	344	-	
ADA %									
4-6	97.7%	96.4%	96.1%		95%	97%	97%		
7-8	95.7%	97.1%	96.0%		95%	97%	97%		
9-12	96.3%	96.3%	95.6%		95%	97%	97%		
Average	96.3%	96.6%	95.8%		95%	97%	97%		
ADA									
4-6	58.61	57.81	57.67		60.8	56.0	56.0	-	
7-8	119.44	122.19	121.6		114.0	119.8	119.8	-	
9-12	151.06	150.38	150.07		147.3	152.6	152.6	-	
Total ADA	329.1	330.4	329.3		322.1	328.4	328.4	-	

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REVENUE										
Local Control Funding Formula (General Purpose Entitlement)										
8011	Charter Schools General Purpose Entitlement - Sta	114,383	114,383	66,102	838,158	1,245,188	1,065,042	1,064,505	(537)	(180,684)
8012	Education Protection Account	-	108,354	-	256,760	-	383,050	382,931	(119)	382,931
8019	State Aid - Prior Years	(794)	-	-	(794)	-	(794)	(794)	-	(794)
8096	Charter Schools in Lieu of Prop. Taxes	-	58,991	45,978	526,661	620,594	657,737	657,737	-	37,143
		113,589	281,728	112,080	1,620,785	1,865,782	2,105,035	2,104,378	(657)	238,596
		-	-	-	-	-	-	-	-	-
8100										
8181	Special Education - Entitlement	-	-	-	-	39,113	34,942	34,942	-	(4,171)
8220	Child Nutrition Programs	-	3,039	1,406	5,833	8,982	9,115	9,115	-	132
SUBTOTAL - Federal Income		-	3,039	1,406	5,833	48,095	44,056	44,056	-	(4,039)
		-	-	-	-	-	-	-	-	-
8300	Other State Revenues									
8319	Other State Apportionments - Prior Years	24	-	-	4,994	-	4,994	4,994	-	4,994
8381	Special Education - Entitlement (State)	17,150	17,152	9,912	118,024	146,274	155,955	155,955	-	9,681
8382	Special Education Reimbursement (State)	19,478	-	-	23,104	-	30,895	30,895	-	30,895
8520	Child Nutrition - State	-	-	-	-	1,275	1,294	1,294	-	19
8550	Mandated Cost Reimbursements	-	-	-	7,601	6,984	7,601	7,601	-	617
8560	State Lottery Revenue	-	-	-	11,562	49,596	50,577	50,577	-	981
8590	All Other State Revenue	-	-	129	111,624	-	111,495	111,495	-	111,495
SUBTOTAL - Other State Income		36,652	17,152	10,170	277,038	361,726	362,810	362,810	-	1,084
		-	-	129	129	-	-	-	-	-
8600	Other Local Revenue									
8634	Food Service Sales	-	-	-	189	72	189	189	-	117
8638	Merchandise Sales	-	-	-	7,104	969	7,104	7,104	-	6,134
8660	Interest	81	78	-	1,159	2,422	1,422	1,422	-	(1,000)
8690	Other Local Revenue	-	-	-	-	3,914	-	-	-	(3,914)
8693	Field Trips	300	70	679	9,435	6,180	8,686	8,686	-	2,506
8699	All Other Local Revenue	-	168	-	5,170	-	5,002	5,002	-	5,002
8702	Leadership	-	-	-	5,184	717	5,184	5,184	-	4,467
8703	Alameda Parcel Tax Revenue	-	-	-	-	87,849	87,849	87,849	-	-
8704	School Supplies	25	-	-	45	-	45	45	-	45
8705	PSAT	-	-	-	20	-	20	20	-	20
8706	PTSA Revenues	-	-	-	-	-	-	-	-	-
8707	Safety Equipment Revenues	-	-	-	-	-	-	-	-	-
8708	Dance Committee	-	434	355	1,309	-	520	520	-	520
8709	Graduation	128	22	-	321	-	299	299	-	299
8711	Rock Shop	-	-	-	1,196	-	1,196	1,196	-	1,196
8999	Uncategorized Revenue	-	-	-	-	-	-	-	-	-
SUBTOTAL - Local Revenues		533	772	1,034	31,131	102,122	117,514	117,514	-	15,392
		-	-	-	-	-	-	-	-	-

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8800	Donations/Fundraising									
8801	Donations - Parents	1,050	355	5,051	11,044	45,000	6,000	6,000	-	(39,000)
8802	Donations - Private	-	-	-	2,500	4,330	4,330	4,330	-	-
8803	Fundraising	-	-	-	877	-	877	877	-	877
8811	180 Foundation	32,445	-	32,444	143,277	74,000	143,000	143,000	-	69,000
8812	Grade Level Fundraisers	1,725	1,102	2,545	5,738	-	2,091	2,091	-	2,091
8813	Community Service Fundraisers	2,024	78	2,276	4,539	-	2,185	2,185	-	2,185
	SUBTOTAL - Fundraising and Grants	37,244	1,535	42,315	167,975	123,330	158,483	158,483	-	35,154
		-	-	-	-	-	-	-		
TOTAL REVENUE		188,018	304,226	167,006	2,102,762	2,501,055	2,787,899	2,787,242	(657)	286,187

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EXPENSES									
Compensation & Benefits									
1000	Certificated Salaries								
1100	75,905	74,705	76,055	737,369	806,705	803,234	862,075	(58,841)	(55,370)
1101	-	-	-	-	7,000	7,000	7,000	-	-
1103	1,026	1,400	2,119	10,414	14,341	14,341	15,638	(1,298)	(1,298)
1148	8,035	8,035	8,035	80,593	70,828	85,900	85,900	-	(15,072)
1300	8,833	23,499	16,333	215,936	230,123	235,720	235,720	-	(5,597)
1930	7,677	7,677	7,677	75,074	82,651	84,651	84,651	-	(2,000)
	101,477	115,317	110,220	1,119,386	1,211,647	1,230,846	1,290,985	(60,139)	(79,337)
2000	Classified Salaries								
2100	15,243	15,243	11,553	152,294	164,524	173,784	114,943	58,841	49,581
2400	9,129	2,639	6,579	61,430	68,164	66,560	66,560	-	1,604
2930	-	-	-	2,640	45,574	2,640	2,640	-	42,934
	24,372	17,883	18,133	216,364	278,261	242,984	184,143	58,841	94,119
3000	Employee Benefits								
3100	9,078	10,172	9,227	98,695	97,431	100,783	105,745	(4,961)	(8,314)
3200	1,486	1,097	1,296	12,993	15,417	10,762	10,762	-	4,655
3300	2,678	3,719	3,439	35,945	41,002	37,037	33,407	3,629	7,595
3400	7,087	7,547	6,487	81,552	83,998	95,354	80,354	15,000	3,644
3500	472	333	303	10,638	13,907	14,171	14,171	-	(264)
3600	2,025	-	-	24,305	27,563	25,792	25,815	(23)	1,749
	22,826	22,869	20,752	264,128	279,318	283,899	270,254	13,645	9,064

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4000 Books & Supplies	-	-	-	-	-	-	-	-	-
4100 Approved Textbooks & Core Curricula Materials	-	-	-	20,164	21,000	20,685	20,685	-	315
4200 Books & Other Reference Materials	877	(1,058)	-	10,409	7,750	11,500	11,500	-	(3,750)
4315 Custodial Supplies	40	-	-	5,597	3,708	8,708	8,708	-	(5,000)
4320 Educational Software	122	1,321	-	14,966	9,700	14,700	14,700	-	(5,000)
4325 Instructional Materials & Supplies	682	739	308	12,974	25,066	13,066	13,066	-	12,000
4326 Art & Music Supplies	29	47	-	4,807	1,746	5,000	5,000	-	(3,254)
4330 Office Supplies	489	771	589	9,826	15,967	12,383	12,383	-	3,584
4335 PE Supplies	21	-	-	1,410	1,000	1,500	1,500	-	(500)
4350 Uniforms	-	1,010	-	1,451	515	504	504	-	11
4351 Yearbook	-	5,186	(1,771)	7,635	515	5,500	5,500	-	(4,985)
4352 T-Shirts	1,439	-	-	1,439	1,030	1,500	1,500	-	(470)
4353 Leadership Program	494	-	349	1,243	2,122	2,122	2,122	-	-
4354 Special Education Instructional Materials	63	-	-	63	-	200	200	-	(200)
4355 Learner Building Improvement Project	-	-	-	-	-	-	-	-	-
4356 Dance Committee	38	-	17	55	-	200	200	-	(200)
4357 Graduation	-	-	(110)	(110)	-	-	-	-	-
4358 Rock Shop	-	-	-	-	-	-	-	-	-
4400 Noncapitalized Equipment	-	-	-	2,725	1,961	2,800	2,800	-	(839)
4410 Classroom Furniture, Equipment & Supplies	63	123	-	23,911	6,000	23,788	23,788	-	(17,788)
4420 Computers (individual items less than \$5k)	5,926	4,724	1,334	36,353	9,270	31,163	31,163	-	(21,893)
4710 Student Food Services	1,183	1,595	1,566	9,871	15,236	14,649	14,649	-	587
4720 Other Food	115	-	23	3,666	3,236	4,000	4,000	-	(764)
SUBTOTAL - Books and Supplies	11,577	14,456	2,306	168,457	125,821	173,968	173,968	-	(48,147)

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5000 Services & Other Operating Expenses									
5210 Conference Fees	375	180	-	2,522	1,391	2,342	2,342	-	(951)
5215 Travel - Mileage, Parking, Tolls	-	-	-	13	-	13	13	-	(13)
5220 Travel and Lodging	517	-	-	2,739	1,591	2,961	2,961	-	(1,370)
5300 Dues & Memberships	-	-	-	86	-	100	100	-	(100)
5305 Dues & Membership - Professional	749	-	125	5,499	5,695	5,695	5,695	-	-
5450 Insurance - Other	1,470	-	-	17,646	18,337	17,646	17,646	-	691
5515 Janitorial, Gardening Services & Supplies	-	7,600	3,800	44,700	4,635	54,635	54,635	-	(50,000)
5535 Utilities - All Utilities	-	-	8,034	12,726	21,218	10,490	10,490	-	10,728
5605 Equipment Leases	646	662	1,279	7,323	13,367	13,367	13,367	-	-
5610 Rent	-	-	-	119	31,011	31,011	31,011	-	-
5615 Repairs and Maintenance - Building	-	-	35,000	51,921	9,247	18,647	18,647	-	(9,400)
5617 Repairs and Maintenance - Other Equipment	-	-	-	169	-	500	500	-	(500)
5631 Office Space Leasing	-	-	-	-	5,000	5,000	5,000	-	-
5803 Accounting Fees	475	-	-	1,852	4,277	4,277	4,277	-	-
5804 CLCS Service Fee	-	-	-	-	7,210	7,210	7,210	-	-
5805 Administrative Fees	-	354	354	1,635	2,185	1,500	1,500	-	685
5809 Banking Fees	18	18	-	263	310	310	310	-	-
5812 Business Services	7,361	7,361	7,361	76,556	77,998	86,989	86,964	25	(8,966)
5814 Consultants - 180 Foundation	-	13,675	13,675	47,775	-	66,000	66,000	-	(66,000)
5815 Consultants - Instructional	1,600	-	-	9,208	9,270	9,208	9,208	-	62
5820 Consultants - Non Instructional - Custom 1	125	2,500	-	6,112	4,120	4,963	4,963	-	(843)
5824 District Oversight Fees	-	-	-	26,906	60,701	63,151	63,131	20	(2,430)
5828 After School Program Expenses	-	-	-	60	-	120	120	-	(120)
5830 Field Trips Expenses	-	8,437	-	11,048	7,051	7,051	7,051	-	-
5836 Fingerprinting	29	29	191	720	1,476	976	976	-	500
5843 Interest - Loans Less than 1 Year	-	-	-	-	1,500	1,500	1,500	-	-
5845 Legal Fees	1,230	3,923	4,602	15,293	15,450	65,450	65,450	-	(50,000)
5851 Marketing and Student Recruiting	-	-	-	5,510	9,548	7,700	7,700	-	1,848
5853 Moving Expenses	-	-	-	13,261	20,000	15,000	68,169	(53,169)	(48,169)
5854 Consultants - Other 1	-	-	-	-	560	560	560	-	-
5857 Payroll Fees	198	198	199	2,707	4,589	2,789	2,789	-	1,800
5860 Printing and Reproduction	-	-	18	433	546	546	546	-	-
5863 Professional Development	32	-	-	9,968	9,000	10,590	10,590	-	(1,590)
5865 Grade Level Fundraiser	506	759	1,203	2,468	-	506	506	-	(506)
5869 Special Education Contract Instructors	1,910	906	1,522	10,927	21,420	14,600	14,600	-	6,820
5875 Staff Recruiting	-	-	-	338	-	500	500	-	(500)
5877 Student Activities	300	352	-	652	-	300	300	-	(300)
5878 Student Assessment	200	-	-	931	959	959	959	-	-
5881 Student Information System	748	719	173	8,857	15,000	15,000	15,000	-	-
5883 Clean Energy Expenses	-	-	-	-	-	50,603	50,603	-	(50,603)
5887 Technology Services	-	7,613	-	77,852	70,000	80,000	107,000	(27,000)	(37,000)
5896 Internet/Website consulting	-	-	-	18,015	6,180	18,015	18,015	-	(11,835)
5898 Bad Debt Expense	-	135	-	135	272	272	272	-	-
5899 Miscellaneous Operating Expenses	835	5,092	-	8,036	20,000	35,000	35,000	-	(15,000)
5905 Communications - Cell Phones	56	56	56	400	-	500	500	-	(500)
5910 Communications - Internet / Website Fees	1,037	1,040	1,023	8,467	3,334	10,383	10,383	-	(7,049)
5915 Postage and Delivery	34	205	21	2,007	6,365	5,165	5,165	-	1,200
5920 Communications - Telephone & Fax	-	-	-	4,523	4,244	8,250	8,250	-	(4,006)
SUBTOTAL - Services & Other Operating Exp.	20,452	61,794	79,593	519,318	495,058	758,349	838,474	(80,125)	(343,416)

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6000	Capital Outlay									
6200	Buildings & Improvement of Buildings	-	-	-	-	12,000	-	-	-	12,000
	SUBTOTAL - Capital Outlay	-	-	-	-	12,000	-	-	-	12,000
	TOTAL EXPENSES	180,705	232,319	231,003	2,287,653	2,402,105	2,690,046	2,757,823	(67,777)	(355,718)
6900	Total Depreciation (includes Prior Years)	-	-	-	-	2,400	-	-	-	2,400
	TOTAL EXPENSES including Depreciation	180,705	232,319	231,003	2,287,653	2,392,505	2,690,046	2,757,823	(67,777)	(365,318)