

Alameda Community Learning Center

Budget vs. Actuals
As of November 30, 2013

	Actual			Budget vs. Actual			Budget				
	Sep	Oct	Nov	Actual YTD	Budget YTD	Variance (YTD less Budget)	Approved Budget	November Board Meeting Forecast	Current Forecast	Variance (Previous vs. Current Forecast)	Forecast Remaining
SUMMARY											
Revenue											
General Block Grant	154,813	163,105	182,611	549,919	522,419	27,500	1,865,782	2,079,283	2,079,283	-	1,529,364
Federal Revenue	-	-	-	-	13,646	(13,646)	48,095	42,605	42,605	-	42,605
Other State Revenues	37,010	12,078	46,296	102,094	85,466	16,628	361,726	273,805	277,723	3,918	175,629
Local Revenues	6,677	2,584	184	9,894	4,282	5,612	102,122	108,411	108,436	25	98,542
Fundraising and Grants	39,325	1,506	39,794	81,826	36,999	44,827	123,330	153,330	153,330	-	71,504
Total Revenue	237,825	179,273	268,885	743,733	662,813	80,920	2,501,055	2,657,435	2,661,378	3,943	1,917,645
Expenses											
Compensation and Benefits	154,486	284,971	160,510	673,933	672,715	(1,218)	1,769,227	1,752,103	1,752,103	-	1,078,170
Books and Supplies	28,560	40,494	31,041	115,316	77,922	(37,394)	125,821	142,287	160,055	(17,768)	44,740
Services and Other Operating Expenditures	95,777	25,082	29,165	237,298	146,170	(91,128)	495,058	696,064	685,504	10,560	448,206
Capital Outlay	-	-	-	-	3,600	3,600	12,000	-	-	-	-
Total Expenses	278,824	350,548	220,715	1,026,547	900,407	(126,140)	2,402,105	2,590,454	2,597,662	(7,208)	1,571,116
Operating Income (excluding Depreciation)	(40,999)	(171,275)	48,170	(282,814)	(237,594)	(45,219)	98,950	66,980	63,715	(3,265)	346,529
<i>Operating Income (including Depreciation)</i>	(40,999)	(171,275)	48,170	(282,814)	(233,994)	(48,819)	108,550	66,980	63,715	(3,265)	346,529
<i>Operating Income (as % of expenses)</i>									2.5%		
Fund Balance											
Beginning Balance (Unaudited)	887,435	846,436	675,161	1,006,144	1,006,144	-	-	1,006,144	1,006,144	-	-
Audit Adjustment	-	-	-	-	-	-	-	-	-	-	-
Beginning Balance (Audited)	-	-	-	1,006,144	1,006,144	-	-	1,006,144	1,006,144	-	-
Operating Income (including Depreciation)	(40,999)	(171,275)	48,170	(282,814)	(233,994)	(48,819)	108,550	66,980	63,715	(3,265)	346,529
Ending Fund Balance (including Depreciation)	846,436	675,161	723,331	723,331	772,150	48,819	108,550	1,073,125	1,069,860	4,265	346,529

Alameda Community Learning Center
 Budget vs. Actuals
 As of November 30, 2013

	Actual			Budget vs. Actual			Budget				
	Sep	Oct	Nov	Actual YTD	Budget YTD	Variance (YTD less Budget)	Approved Budget	November Board Meeting Forecast	Current Forecast	Variance (Previous vs. Current Forecast)	Forecast Remaining
Detail											
Enrollment Breakdown	Month 1:	Month 2:	Month 3:								
6	54	54	60				64	60	60		
7	51	51	52				50	53	53		
8	69	70	73				70	71	71	-	
9	52	53	53				59	52	52	-	
10	56	56	57				44	56	56	-	
11	26	26	26				26	26	26	-	
12	24	24	24				26	24	24	-	
Enrollment Summary											
4-6	54	54	60				64	60	60	-	
7-8	120	121	125				120	124	124	-	
9-12	158	159	160				155	158	158	-	
Total Enrolled	332	334	345				339	342	342		
ADA %											
K-3							95%	95%	95%		
4-6	97.9%	96.7%	97.8%				95%	95%	95%		
7-8	97.8%	97.4%	98.2%				95%	95%	95%		
9-12	97.8%	96.9%	97.4%				95%	95%	95%		
Average	97.8%	97.1%	97.8%				95%	95%	95%		
ADA											
K-3							0.0	0.0	0.0		
4-6	52.6	51.85	56.65				60.8	57.0	57.0		
7-8	116.6	117.9	121.11				114.0	117.8	117.8		
9-12	154.0	153.5	155.16				147.3	150.1	150.1		
Total ADA	323.2	323.3	332.9				322.1	324.9	324.9		
Demographic Information											
Prior Year											

Alameda Community Learning Center

Budget vs. Actuals
As of November 30, 2013

	Actual			Budget vs. Actual			Budget				
	Sep	Oct	Nov	Actual YTD	Budget YTD	Variance (YTD less Budget)	Approved Budget	November Board Meeting Forecast	Current Forecast	Variance (Previous vs. Current Forecast)	Forecast Remaining
REVENUE											
Local Control Funding Formula (General Purpose Entitlement)											
8012 Education Protection Account	-	74,203	-	74,203	-	74,203	-	372,608	372,608	-	298,405
8015 Charter Schools General Purpose Entitlement	49,390	88,902	88,902	276,584	348,653	(72,069)	1,245,188	1,053,168	1,053,168	-	776,584
8096 Charter Schools in Lieu of Prop. Taxes	105,423	-	93,709	199,132	173,766	25,366	620,594	653,507	653,507	-	454,375
	154,813	163,105	182,611	549,919	522,419	27,500	1,865,782	2,079,283	2,079,283	-	1,529,364
8100											
8181 Special Education - Entitlement	-	-	-	-	10,952	(10,952)	39,113	33,544	33,544	-	33,544
8220 Child Nutrition Programs	-	-	-	-	2,695	(2,695)	8,982	9,062	9,062	-	9,062
SUBTOTAL - Federal Income	-	-	-	-	13,646	(13,646)	48,095	42,605	42,605	-	42,605
8300 Other State Revenues											
8381 Special Education - Entitlement (State)	6,710	12,078	12,078	37,576	40,957	(3,381)	146,274	154,283	154,283	-	116,707
8382 Special Education Reimbursement (State)	-	-	3,626	3,626	-	3,626	-	-	3,626	3,626	-
8520 Child Nutrition - State	-	-	-	-	382	(382)	1,275	1,286	1,286	-	1,286
8550 Mandated Cost Reimbursements	-	-	-	-	-	-	6,984	7,601	7,601	-	7,601
8560 State Lottery Revenue	-	-	-	-	-	-	49,596	50,035	50,035	-	50,035
8590 All Other State Revenue	30,300	-	30,592	60,892	-	60,892	-	60,600	60,892	292	-
8592 Categorical Block Grant	-	-	-	-	37,693	(37,693)	134,617	-	-	-	-
0 Educationally Disadvantaged Block Grant	-	-	-	-	6,435	(6,435)	22,981	-	-	-	-
SUBTOTAL - Other State Income	37,010	12,078	46,296	102,094	85,466	16,628	361,726	273,805	277,723	3,918	175,629
8600 Other Local Revenue											
8634 Food Service Sales	-	-	-	-	21	(21)	72	72	72	-	72
8638 Merchandise Sales	5,600	962	-	6,562	291	6,271	969	6,562	6,562	-	-
8660 Interest	77	-	159	686	726	(41)	2,422	2,422	2,422	-	1,736
8690 Other Local Revenue	-	-	-	-	1,174	(1,174)	3,914	3,914	3,914	-	3,914
8693 Field Trips	1,000	925	-	1,925	1,854	71	6,180	6,180	6,180	-	4,255
8699 All Other Local Revenue	-	677	25	702	-	702	-	677	702	25	-
8702 Leadership	-	-	-	-	215	(215)	717	717	717	-	717
8703 Alameda Parcel Tax Revenue	-	-	-	-	-	-	87,849	87,849	87,849	-	87,849
8705 PSAT	-	20	-	20	-	20	-	20	20	-	-
SUBTOTAL - Local Revenues	6,677	2,584	184	9,894	4,282	5,612	102,122	108,411	108,436	25	98,542
8800 Donations/Fundraising											
8801 Donations - Parents	131	1,506	-	2,838	13,500	(10,662)	45,000	6,000	6,000	-	3,162
8802 Donations - Private	-	-	-	-	1,299	(1,299)	4,330	4,330	4,330	-	4,330
8811 180 Foundation	39,194	-	39,794	78,988	22,200	56,788	74,000	143,000	143,000	-	64,012
SUBTOTAL - Fundraising and Grants	39,325	1,506	39,794	81,826	36,999	44,827	123,330	153,330	153,330	-	71,504
TOTAL REVENUE	237,825	179,273	268,885	743,733	662,813	80,920	2,501,055	2,657,435	2,661,378	3,943	1,917,645

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		Sep	Oct	Nov	Actual YTD	Budget YTD	Variance (YTD less Budget)	Approved Budget	November Board Meeting Forecast	Current Forecast	Variance (Previous vs. Current Forecast)	Forecast Remaining
EXPENSES												
Compensation & Benefits												
1000	Certificated Salaries											
1100	Teachers Salaries	72,890	143,721	72,890	290,417	297,865	7,449	806,705	803,234	803,234	-	512,818
1101	Teacher - Stipends	-	-	-	-	-	-	7,000	7,000	7,000	-	7,000
1103	Teacher - Substitute Pay	100	850	937	1,887	4,302	2,416	14,341	14,341	14,341	-	12,454
1148	Teacher - Special Ed	8,035	16,070	8,035	32,384	25,756	(6,628)	70,828	85,900	85,900	-	53,516
1300	Certificated Supervisor & Administrator Salaries	20,976	29,892	20,976	104,878	95,051	(9,827)	230,123	230,673	230,673	-	125,795
1930	Other Cert - Counselor	7,677	13,655	7,677	29,009	29,009	(0)	82,651	84,651	84,651	-	55,642
	SUBTOTAL - Certificated Employees	109,678	204,188	110,515	458,574	451,984	(6,590)	1,211,647	1,225,799	1,225,799	-	767,225
2000	Classified Salaries											
2100	Classified Instructional Aide Salaries	15,510	32,583	16,364	64,763	56,505	(8,257)	164,524	173,784	173,784	-	109,021
2400	Classified Clerical & Office Salaries	6,695	16,122	7,486	25,144	21,818	(3,326)	68,164	66,560	66,560	-	41,416
2930	Other Classified - Maintenance/grounds	-	-	-	2,640	18,989	16,349	45,574	2,640	2,640	-	-
	SUBTOTAL - Classified Employees	22,205	48,706	23,851	92,547	97,312	4,765	278,261	242,984	242,984	-	150,437
3000	Employee Benefits											
3100	STRS	9,790	18,307	9,852	40,771	36,345	(4,426)	97,431	100,367	100,367	-	59,596
3200	PERS	1,298	2,909	1,385	5,204	5,686	482	15,417	10,762	10,762	-	5,558
3300	OASDI-Medicare-Alternative	3,591	6,307	3,724	15,832	15,202	(630)	41,002	36,964	36,964	-	21,131
3400	Health & Welfare Benefits	5,363	1,059	6,710	40,213	41,999	1,786	83,998	95,354	95,354	-	55,141
3500	Unemployment Insurance	536	1,470	422	2,564	6,960	4,395	13,907	14,171	14,171	-	11,606
3600	Workers Comp Insurance	2,025	2,025	4,051	18,229	17,227	(1,002)	27,563	25,704	25,704	-	7,475
	SUBTOTAL - Employee Benefits	22,603	32,078	26,144	122,813	123,419	607	279,318	283,321	283,321	-	160,508

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4000 Books & Supplies											
4100 Approved Textbooks & Core Curricula Material	9,844	-	10,320	20,164	17,733	(2,431)	21,000	18,500	21,500	(3,000)	1,336
4200 Books & Other Reference Materials	3,255	3,539	185	10,376	6,544	(3,832)	7,750	10,191	10,376	(185)	-
4315 Custodial Supplies	2,257	2,027	130	4,415	1,545	(2,870)	3,708	5,208	5,208	-	793
4320 Educational Software	8,685	598	24	12,441	3,527	(8,914)	9,700	14,700	14,700	-	2,259
4325 Instructional Materials & Supplies	3,055	4,725	634	8,414	21,167	12,753	25,066	13,066	13,066	-	4,652
4326 Art & Music Supplies	71	2,344	870	3,285	727	(2,558)	1,746	3,000	4,000	(1,000)	715
4330 Office Supplies	2,306	3,414	1,385	7,106	5,806	(1,299)	15,967	14,467	14,467	-	7,361
4335 PE Supplies	-	582	134	717	364	(353)	1,000	1,000	1,000	-	283
4350 Uniforms	-	-	-	-	155	155	515	100	100	-	100
4351 Yearbook	-	-	-	-	155	155	515	100	100	-	100
4352 T-Shirts	-	-	-	-	309	309	1,030	-	-	-	-
4353 Leadership Program	-	-	400	400	637	237	2,122	2,122	2,122	-	1,722
4400 Noncapitalized Equipment	154	1,817	-	2,678	817	(1,861)	1,961	2,678	2,678	-	-
4410 Classroom Furniture, Equipment & Supplies	33	11,636	11,583	23,695	5,067	(18,628)	6,000	12,112	23,695	(11,583)	-
4420 Computers (individual items less than \$5k)	(1,173)	6,936	2,744	15,907	7,828	(8,079)	9,270	13,163	23,163	(10,000)	7,256
4710 Student Food Services	75	1,946	804	2,824	4,571	1,747	15,236	19,880	19,880	-	17,056
4720 Other Food	-	929	1,827	2,894	971	(1,923)	3,236	2,000	4,000	(2,000)	1,106
4999 4000 series 1099 reimbursable expenses	-	-	-	-	-	-	-	-	-	-	-
0000 Common Core Expenses	-	-	-	-	-	-	-	10,000	-	10,000	-
SUBTOTAL - Books and Supplies	28,560	40,494	31,041	115,316	77,922	(37,394)	125,821	142,287	160,055	(17,768)	44,740

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	Sep	Oct	Nov	Actual YTD	Budget YTD	Variance (YTD less Budget)	Approved Budget	November Board Meeting Forecast	Current Forecast	Variance (Previous vs. Current Forecast)	Forecast Remaining
5000 Services & Other Operating Expenses											
5210 Conference Fees	-	1,645	-	1,779	417	(1,362)	1,391	1,779	1,779	-	-
5220 Travel and Lodging	-	2,181	41	2,222	477	(1,745)	1,591	3,336	3,336	-	1,114
5300 Dues & Memberships	-	-	86	86	-	(86)	-	-	100	(100)	14
5305 Dues & Membership - Professional	-	2,000	1,665	4,626	1,709	(2,917)	5,695	5,695	5,695	-	1,070
5450 Insurance - Other	1,470	1,470	2,941	13,234	11,460	(1,774)	18,337	17,646	17,646	-	4,411
5515 Janitorial, Gardening Services & Supplies	3,800	-	3,800	18,100	1,931	(16,169)	4,635	54,635	54,635	-	36,535
5535 Utilities - All Utilities	-	-	-	-	-	-	21,218	21,218	10,547	10,671	10,547
5605 Equipment Leases	-	1,502	623	2,517	4,010	1,493	13,367	13,367	13,367	-	10,850
5610 Rent	-	119	-	119	9,303	9,185	31,011	31,011	31,011	-	30,892
5615 Repairs and Maintenance - Building	9,960	61	-	16,921	2,774	(14,147)	9,247	19,147	19,147	-	2,226
5631 Office Space Leasing	-	-	-	-	1,500	1,500	5,000	5,000	5,000	-	5,000
5803 Accounting Fees	-	1	-	1	1,283	1,282	4,277	4,277	4,277	-	4,275
5804 CLCS Service Fee	-	-	-	-	2,163	2,163	7,210	7,210	7,210	-	7,210
5805 Administrative Fees	354	219	-	573	656	83	2,185	1,500	1,500	-	927
5809 Banking Fees	28	-	83	139	93	(46)	310	310	310	-	171
5812 Business Services	6,625	6,625	6,625	33,124	32,499	(625)	77,998	83,907	83,918	(11)	50,794
5814 Consultants - 180 Foundation	20,425	-	-	20,425	-	(20,425)	-	66,000	66,000	-	45,575
5815 Consultants - Instructional	-	-	1,902	1,902	2,060	158	9,270	9,270	8,010	1,260	6,108
5820 Consultants - Non Instructional - Custom 1	40	-	1,260	2,625	916	(1,709)	4,120	1,365	2,625	(1,260)	-
5824 District Oversight Fees	-	-	-	-	-	-	60,701	62,378	62,378	-	62,378
5830 Field Trips Expenses	-	2,462	(50)	2,412	2,115	(297)	7,051	7,051	7,051	-	4,639
5836 Fingerprinting	173	212	-	443	1,246	804	1,476	1,476	1,476	-	1,033
5843 Interest - Loans Less than 1 Year	-	-	-	-	-	-	1,500	1,500	1,500	-	1,500
5845 Legal Fees	205	689	639	1,779	4,635	2,856	15,450	65,450	65,450	-	63,671
5851 Marketing and Student Recruiting	-	2,462	2,555	5,017	2,122	(2,895)	9,548	6,500	6,500	-	1,483
5853 Moving Expenses	-	7,000	-	13,261	6,000	(7,261)	20,000	15,000	15,000	-	1,739
5854 Consultants - Other 1	-	-	-	-	168	168	560	560	560	-	560
5857 Payroll Fees	219	214	253	1,044	1,377	333	4,589	4,589	4,589	-	3,546
5860 Printing and Reproduction	-	56	-	56	164	108	546	546	546	-	490
5863 Professional Development	400	7,582	320	9,910	2,000	(7,910)	9,000	10,590	10,590	-	680
5869 Special Education Contract Instructors	567	1,559	1,554	3,681	6,426	2,745	21,420	6,600	6,600	-	2,919
5878 Student Assessment	-	104	-	104	288	184	959	959	959	-	855
5881 Student Information System	-	-	-	-	12,375	12,375	15,000	15,000	15,000	-	15,000
5887 Technology Services	38,039	8,872	4,278	56,336	21,000	(35,336)	70,000	80,000	80,000	-	23,664
5896 Internet/Website consulting	-	5,416	-	17,940	1,854	(16,086)	6,180	17,940	17,940	-	-
5898 Bad Debt Expense	-	-	-	-	81	81	272	272	272	-	272
5899 Miscellaneous Operating Expenses	8,611	(27,906)	110	610	6,000	5,390	20,000	35,000	35,000	-	34,390
5910 Communications - Internet / Website Fees	-	0	5	410	1,389	979	3,334	3,363	3,363	-	2,953
5915 Postage and Delivery	363	538	474	1,381	1,910	528	6,365	6,365	6,365	-	4,984
5920 Communications - Telephone & Fax	4,499	-	-	4,523	1,768	(2,754)	4,244	8,250	8,250	-	3,727
SUBTOTAL - Services & Other Operating Expenses	95,777	25,082	29,165	237,298	146,170	(91,128)	495,058	696,064	685,504	10,560	448,206
6000 Capital Outlay											
6100 Sites & Improvement of Sites	-	-	-	-	-	-	-	-	-	-	-
6200 Buildings & Improvement of Buildings	-	-	-	-	3,600	3,600	12,000	-	-	-	-
SUBTOTAL - Capital Outlay	-	-	-	-	3,600	3,600	12,000	-	-	-	-
TOTAL EXPENSES	278,824	350,548	220,715	1,026,547	900,407	(126,140)	2,402,105	2,590,454	2,597,662	(7,208)	1,571,116
6900 Total Depreciation (includes Prior Years)	-	-	-	-	-	-	2,400	-	-	-	-
TOTAL EXPENSES including Depreciation	278,824	350,548	220,715	1,026,547	896,807	(129,740)	2,392,505	2,590,454	2,597,662	(7,208)	1,571,116

Alameda Community Learning Center
Monthly Cash Forecast
As of November 30, 2013

	2013/14												Forecast
	Actual & Projected												
	Jul Actual	Aug Actual	Sep Actual	Oct Actual	Nov Actual	Dec Projected	Jan Projected	Feb Projected	Mar Projected	Apr Projected	May Projected	Jun Projected	
Beginning Cash	\$470,357.10	749,324	643,089	711,997	691,245	752,168	701,067	729,245	700,687	729,420	835,723	797,371	
Revenue													
General Block Grant	-	49,390	154,813	163,105	182,611	135,756	209,960	135,757	206,580	266,378	128,217	52,302	2,079,283
Federal Income	-	-	-	-	-	3,625	906	906	7,615	7,615	5,900	906	42,605
Other State Income	-	6,710	37,010	12,078	46,296	8,105	12,007	24,515	17,273	17,273	25,493	8,093	277,723
Local Revenues	370	80	6,677	2,584	184	1,113	1,597	1,597	1,597	1,597	1,597	89,445	108,436
Fundraising and Grants	1,200	-	39,325	1,506	39,794	11,328	10,029	10,029	10,029	10,029	10,029	10,029	153,330
Total Revenue	1,570	56,180	237,825	179,273	268,885	159,927	234,499	172,804	243,094	302,893	171,237	160,775	2,661,378
Expenses													
Compensation & Benefits	41,013	32,954	154,496	284,971	160,510	147,563	159,598	154,638	154,638	151,520	151,520	158,691	1,752,103
Books & Supplies	10,857	4,363	28,560	40,494	31,041	9,083	5,943	5,943	5,943	5,943	5,943	5,943	160,055
Services & Other Operating Expenses	47,528	39,745	95,777	25,082	29,165	76,384	46,060	46,060	59,060	44,406	57,406	117,331	685,504
Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenses	99,398	77,062	278,824	350,548	220,715	233,030	211,601	206,641	219,641	201,869	214,869	281,965	2,597,662
Operating Cash Inflow (Outflow)	(97,827)	(20,882)	(40,999)	(171,275)	48,170	(73,103)	22,898	(33,837)	23,453	101,024	(43,632)	(121,190)	63,715
Revenues - Prior Year Accruals	519,577	39,975	104,309	16,584	(1,000)	16,722	-	-	-	-	-	-	-
Accounts Payable - Current Year	(114,570)	(125,327)	665	122,667	8,268	-	-	-	-	-	-	-	-
Summerholdback for Teachers	(43,757)	-	4,932	10,537	5,486	5,280	5,280	5,280	5,280	5,280	5,280	5,280	-
Other Balance Sheet Changes	15,544	-	-	735	-	-	-	-	-	-	-	-	-
Ending Cash	749,324	643,089	711,997	691,245	752,168	701,067	729,245	700,687	729,420	835,723	797,371	681,461	