

Alameda Community Learning Center

Budget vs. Actuals
As of April 30, 2014

	Actual			Budget vs. Actual		Budget			Variance (Previous vs. Current Forecast)
	Feb	Mar	Apr	Actual YTD	Approved Budget	April Board Meeting Forecast	Current Forecast	Current Forecast	
SUMMARY									
Revenue									
General Block Grant	217,752	113,589	281,728	1,508,704	1,865,782	2,105,035	2,105,035	-	
Federal Revenue	-	-	3,039	4,427	48,095	44,056	44,056	-	
Other State Revenues	12,078	36,652	17,152	266,868	361,726	362,810	362,810	-	
Local Revenues	8,592	533	772	30,097	102,122	117,514	117,514	-	
Fundraising and Grants	4,341	37,244	1,535	125,659	123,330	158,483	158,483	-	
Total Revenue	242,763	188,018	304,226	1,935,756	2,501,055	2,787,899	2,787,899	-	
Expenses									
Compensation and Benefits	153,306	148,676	156,069	1,450,774	1,769,227	1,757,728	1,742,728	15,000	
Books and Supplies	14,778	11,577	14,456	166,151	125,821	173,968	173,968	-	
Services and Other Operating Expenditures	73,008	20,452	61,794	439,724	495,058	758,349	789,326	(30,977)	
Capital Outlay	-	-	-	-	12,000	-	-	-	
Total Expenses	241,092	180,705	232,319	2,056,650	2,402,105	2,690,046	2,706,022	(15,977)	
Operating Income (excluding Depreciation)	1,671	7,313	71,907	(120,893)	98,950	97,853	81,876	(15,977)	
<i>Operating Income (including Depreciation)</i>	1,671	7,313	71,907	(120,893)	108,550	97,853	81,876	(15,977)	
<i>Operating Income (as % of expenses)</i>						3.64%	3.03%		
Fund Balance									
Beginning Balance (Unaudited)	794,359	796,030	803,344	996,144	-	996,144	996,144		
Operating Income (including Depreciation)	1,671	7,313	71,907	(120,893)	108,550	97,853	81,876		
Ending Fund Balance (including Depreciation)	796,030	803,344	875,251	878,905	108,550	1,097,651	1,081,674		

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Detail								
Enrollment Breakdown	Month 5:	Month 6:	Month 7:					
6	60	60	60		64	60	60	
7	52	53	54		50	55	55	
8	73	72	72		70	72	72	-
9	53	52	52		59	52	52	-
10	57	54	54		44	54	54	-
11	26	26	27		26	27	27	-
12	24	24	24		26	24	24	-
Enrollment Summary					-	-	-	-
4-6	60	60	60		64	60	60	-
7-8	125	125	126		120	127	127	-
9-12	160	156	157		155	157	157	-
Total Enrolled	345	341	343		339	344	344	-
ADA %								
4-6	94.2%	97.7%	96.4%		95%	97%	97%	
7-8	95.2%	95.7%	97.1%		95%	97%	97%	
9-12	93.7%	96.3%	96.3%		95%	97%	97%	
Average	94.3%	96.3%	96.6%		95%	97%	97%	
ADA								
4-6	56.5	58.61	57.81		60.8	56.0	56.0	-
7-8	119	119.44	122.19		114.0	119.8	119.8	-
9-12	150.3	151.06	150.38		147.3	152.6	152.6	-
Total ADA	325.8	329.1	330.4		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	88,902	114,383	114,383	772,056	1,245,188	1,065,042	1,065,042	-
8012	Education Protection Account	-	-	108,354	256,760	-	383,050	383,050	-
8019	State Aid - Prior Years	-	(794)	-	(794)	-	(794)	(794)	-
8096	Charter Schools in Lieu of Prop. Taxes	128,850	-	58,991	480,682	620,594	657,737	657,737	-
		217,752	113,589	281,728	1,508,704	1,865,782	2,105,035	2,105,035	-
		-	-	-	-	-	-	-	-
8100									
8181	Special Education - Entitlement	-	-	-	-	39,113	34,942	34,942	-
8220	Child Nutrition Programs	-	-	3,039	4,427	8,982	9,115	9,115	-
SUBTOTAL - Federal Income		-	-	3,039	4,427	48,095	44,056	44,056	-
		-	-	-	-	-	-	-	-
8300 Other State Revenues									
8319	Other State Apportionments - Prior Years	-	24	-	4,994	-	4,994	4,994	-
8381	Special Education - Entitlement (State)	12,078	17,150	17,152	108,112	146,274	155,955	155,955	-
8382	Special Education Reimbursement (State)	-	19,478	-	23,104	-	30,895	30,895	-
8520	Child Nutrition - State	-	-	-	-	1,275	1,294	1,294	-
8550	Mandated Cost Reimbursements	-	-	-	7,601	6,984	7,601	7,601	-
8560	State Lottery Revenue	-	-	-	11,562	49,596	50,577	50,577	-
8590	All Other State Revenue	-	-	-	111,495	-	111,495	111,495	-
SUBTOTAL - Other State Income		12,078	36,652	17,152	266,868	361,726	362,810	362,810	-
		-	-	-	-	-	-	-	-
8600 Other Local Revenue									
8634	Food Service Sales	-	-	-	189	72	189	189	-
8638	Merchandise Sales	-	-	-	7,104	969	7,104	7,104	-
8660	Interest	234	81	78	1,159	2,422	1,422	1,422	-
8690	Other Local Revenue	-	-	-	-	3,914	-	-	-
8693	Field Trips	6,461	300	70	8,756	6,180	8,686	8,686	-
8699	All Other Local Revenue	-	-	168	5,170	-	5,002	5,002	-
8702	Leadership	-	-	-	5,184	717	5,184	5,184	-
8703	Alameda Parcel Tax Revenue	-	-	-	-	87,849	87,849	87,849	-
8704	School Supplies	10	25	-	45	-	45	45	-
8705	PSAT	-	-	-	20	-	20	20	-
8706	PTSA Revenues	-	-	-	-	-	-	-	-
8707	Safety Equipment Revenues	-	-	-	-	-	-	-	-
8708	Dance Committee	520	-	434	954	-	520	520	-
8709	Graduation	171	128	22	321	-	299	299	-
8711	Rock Shop	1,196	-	-	1,196	-	1,196	1,196	-
8999	Uncategorized Revenue	-	-	-	-	-	-	-	-
SUBTOTAL - Local Revenues		8,592	533	772	30,097	102,122	117,514	117,514	-
		-	-	-	-	-	-	-	-

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8800	Donations/Fundraising								
8801	Donations - Parents	437	1,050	355	5,993	45,000	6,000	6,000	-
8802	Donations - Private	2,500	-	-	2,500	4,330	4,330	4,330	-
8803	Fundraising	877	-	-	877	-	877	877	-
8811	180 Foundation	-	32,445	-	110,833	74,000	143,000	143,000	-
8812	Grade Level Fundraisers	366	1,725	1,102	3,193	-	2,091	2,091	-
8813	Community Service Fundraisers	161	2,024	78	2,263	-	2,185	2,185	-
	SUBTOTAL - Fundraising and Grants	4,341	37,244	1,535	125,659	123,330	158,483	158,483	-
		-	-	-	-	-	-	-	-
TOTAL REVENUE		242,763	188,018	304,226	1,935,756	2,501,055	2,787,899	2,787,899	-

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EXPENSES									
Compensation & Benefits									
1000	Certificated Salaries								
1100	Teachers Salaries	74,505	75,905	74,705	661,314	806,705	803,234	803,234	-
1101	Teacher - Stipends	-	-	-	-	7,000	7,000	7,000	-
1103	Teacher - Substitute Pay	1,708	1,026	1,400	8,295	14,341	14,341	14,341	-
1148	Teacher - Special Ed	8,035	8,035	8,035	72,558	70,828	85,900	85,900	-
1300	Certificated Supervisor & Administrator Salaries	16,166	8,833	23,499	199,602	230,123	235,720	235,720	-
1930	Other Cert - Counselor	7,677	7,677	7,677	67,396	82,651	84,651	84,651	-
SUBTOTAL - Certificated Employees		108,092	101,477	115,317	1,009,166	1,211,647	1,230,846	1,230,846	-
2000 Classified Salaries									
2100	Classified Instructional Aide Salaries	15,243	15,243	15,243	140,741	164,524	173,784	173,784	-
2400	Classified Clerical & Office Salaries	5,988	9,129	2,639	54,851	68,164	66,560	66,560	-
2930	Other Classified - Maintenance/grounds	-	-	-	2,640	45,574	2,640	2,640	-
SUBTOTAL - Classified Employees		21,232	24,372	17,883	198,232	278,261	242,984	242,984	-
3000 Employee Benefits									
3100	STRS	9,428	9,078	10,172	89,469	97,431	100,783	100,783	-
3200	PERS	1,299	1,486	1,097	11,697	15,417	10,762	10,762	-
3300	OASDI-Medicare-Alternative	3,364	2,678	3,719	32,506	41,002	37,037	37,037	-
3400	Health & Welfare Benefits	6,428	7,087	7,547	75,065	83,998	95,354	80,354	15,000
3500	Unemployment Insurance	1,438	472	333	10,336	13,907	14,171	14,171	-
3600	Workers Comp Insurance	2,025	2,025	-	24,305	27,563	25,792	25,792	-
SUBTOTAL - Employee Benefits		23,982	22,826	22,869	243,377	279,318	283,899	268,899	15,000

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4000	Books & Supplies	-	-	-	-	-	-	-	-
4100	Approved Textbooks & Core Curricula Materials	-	-	-	20,164	21,000	20,685	20,685	-
4200	Books & Other Reference Materials	149	877	(1,058)	10,409	7,750	11,500	11,500	-
4315	Custodial Supplies	-	40	-	5,597	3,708	8,708	8,708	-
4320	Educational Software	360	122	1,321	14,966	9,700	14,700	14,700	-
4325	Instructional Materials & Supplies	1,307	682	739	12,667	25,066	13,066	13,066	-
4326	Art & Music Supplies	618	29	47	4,807	1,746	5,000	5,000	-
4330	Office Supplies	-	489	771	9,237	15,967	12,383	12,383	-
4335	PE Supplies	631	21	-	1,410	1,000	1,500	1,500	-
4350	Uniforms	179	-	1,010	1,451	515	504	504	-
4351	Yearbook	4,220	-	5,186	9,406	515	5,500	5,500	-
4352	T-Shirts	-	1,439	-	1,439	1,030	1,500	1,500	-
4353	Leadership Program	-	494	-	894	2,122	2,122	2,122	-
4354	Special Education Instructional Materials	-	63	-	63	-	200	200	-
4355	Learner Building Improvement Project	-	-	-	-	-	-	-	-
4356	Dance Committee	-	38	-	38	-	200	200	-
4357	Graduation	-	-	-	-	-	-	-	-
4358	Rock Shop	-	-	-	-	-	-	-	-
4400	Noncapitalized Equipment	-	-	-	2,725	1,961	2,800	2,800	-
4410	Classroom Furniture, Equipment & Supplies	-	63	123	23,911	6,000	23,788	23,788	-
4420	Computers (individual items less than \$5k)	6,149	5,926	4,724	35,019	9,270	31,163	31,163	-
4710	Student Food Services	1,105	1,183	1,595	8,305	15,236	14,649	14,649	-
4720	Other Food	60	115	-	3,643	3,236	4,000	4,000	-
SUBTOTAL - Books and Supplies		14,778	11,577	14,456	166,151	125,821	173,968	173,968	-
		-	-	-	-	-	-	-	-

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5000	Services & Other Operating Expenses								
5210	Conference Fees	-	375	180	2,522	1,391	2,342	2,342	-
5215	Travel - Mileage, Parking, Tolls	-	-	-	13	-	13	13	-
5220	Travel and Lodging	-	517	-	2,739	1,591	2,961	2,961	-
5300	Dues & Memberships	-	-	-	86	-	100	100	-
5305	Dues & Membership - Professional	-	749	-	5,374	5,695	5,695	5,695	-
5450	Insurance - Other	1,470	1,470	-	17,646	18,337	17,646	17,646	-
5515	Janitorial, Gardening Services & Supplies	3,800	-	7,600	40,900	4,635	54,635	54,635	-
5535	Utilities - All Utilities	4,693	-	-	4,693	21,218	10,490	10,490	-
5605	Equipment Leases	622	646	662	6,044	13,367	13,367	13,367	-
5610	Rent	-	-	-	119	31,011	31,011	31,011	-
5615	Repairs and Maintenance - Building	-	-	-	16,921	9,247	18,647	18,647	-
5617	Repairs and Maintenance - Other Equipment	169	-	-	169	-	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	1,281	2,185	1,500	1,500	-
5809	Banking Fees	38	18	18	263	310	310	310	-
5812	Business Services	14,723	7,361	7,361	69,195	77,998	86,989	86,989	-
5814	Consultants - 180 Foundation	-	-	13,675	34,100	-	66,000	66,000	-
5815	Consultants - Instructional	5,706	1,600	-	9,208	9,270	9,208	9,208	-
5820	Consultants - Non Instructional - Custom 1	700	125	2,500	6,112	4,120	4,963	4,963	-
5824	District Oversight Fees	26,906	-	-	26,906	60,701	63,151	63,151	-
5828	After School Program Expenses	-	-	-	60	-	120	120	-
5830	Field Trips Expenses	50	-	8,437	11,048	7,051	7,051	7,051	-
5836	Fingerprinting	29	29	29	530	1,476	976	976	-
5843	Interest - Loans Less than 1 Year	-	-	-	-	1,500	1,500	1,500	-
5845	Legal Fees	1,070	1,230	3,923	10,692	15,450	65,450	65,450	-
5851	Marketing and Student Recruiting	126	-	-	5,510	9,548	7,700	7,700	-
5853	Moving Expenses	-	-	-	13,261	20,000	15,000	45,977	(30,977)
5854	Consultants - Other 1	-	-	-	-	560	560	560	-
5857	Payroll Fees	234	198	198	2,508	4,589	2,789	2,789	-
5860	Printing and Reproduction	359	-	-	415	546	546	546	-
5863	Professional Development	-	32	-	9,968	9,000	10,590	10,590	-
5865	Grade Level Fundraiser	-	506	759	1,265	-	506	506	-
5869	Special Education Contract Instructors	1,650	1,910	906	9,406	21,420	14,600	14,600	-
5875	Staff Recruiting	-	-	-	338	-	500	500	-
5877	Student Activities	-	300	352	652	-	300	300	-
5878	Student Assessment	600	200	-	931	959	959	959	-
5881	Student Information System	748	748	719	8,685	15,000	15,000	15,000	-
5883	Clean Energy Expenses	-	-	-	-	-	50,603	50,603	-
5887	Technology Services	6,328	-	7,613	77,852	70,000	80,000	80,000	-
5896	Internet/Website consulting	-	-	-	18,015	6,180	18,015	18,015	-
5898	Bad Debt Expense	-	-	135	135	272	272	272	-
5899	Miscellaneous Operating Expenses	1,500	835	5,092	8,036	20,000	35,000	35,000	-
5905	Communications - Cell Phones	56	56	56	345	-	500	500	-
5910	Communications - Internet / Website Fees	1,033	1,037	1,040	7,444	3,334	10,383	10,383	-
5915	Postage and Delivery	45	34	205	1,986	6,365	5,165	5,165	-
5920	Communications - Telephone & Fax	-	-	-	4,523	4,244	8,250	8,250	-
	SUBTOTAL - Services & Other Operating Exp.	73,008	20,452	61,794	439,724	495,058	758,349	789,326	(30,977)

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6000	Capital Outlay								
6200	Buildings & Improvement of Buildings	-	-	-	-	12,000	-	-	-
	SUBTOTAL - Capital Outlay	-	-	-	-	12,000	-	-	-
TOTAL EXPENSES		241,092	180,705	232,319	2,056,650	2,402,105	2,690,046	2,706,022	(15,977)
6900	Total Depreciation (includes Prior Years)	-	-	-	-	2,400	-	-	-
TOTAL EXPENSES including Depreciation		241,092	180,705	232,319	2,056,650	2,392,505	2,690,046	2,706,022	(15,977)