

Alameda Community Learning Center
Income Statement
As of Apr FY2019

	Actual			YTD	Budget					
	Feb	Mar	Apr	Actual YTD	Approved Budget v1	Previous Forecast	Current Forecast	Previous Forecast vs. Current Forecast	Current Forecast Remaining	
SUMMARY										
Revenue										
LCFF Entitlement	143,307	350,699	324,281	2,307,367	3,244,671	3,013,528	3,013,528	-	706,161	
Federal Revenue	-	-	-	-	77,875	51,141	51,141	-	51,141	
Other State Revenues	45,899	30,254	40,819	252,795	430,838	420,641	420,641	-	167,846	
Local Revenues	54	3,855	530	8,109	117,686	96,836	96,836	-	88,728	
Fundraising and Grants	34	11,050	6,597	21,785	39,147	39,147	39,147	-	17,362	
Total Revenue	189,294	395,857	372,227	2,590,056	3,910,217	3,621,294	3,621,294	-	1,031,238	
Expenses										
Compensation and Benefits	205,683	236,873	214,742	1,992,673	2,573,380	2,404,248	2,406,879	(2,632)	414,206	
Books and Supplies	7,883	5,344	5,049	78,367	142,700	128,294	131,951	(3,657)	53,584	
Services and Other Operating Expenditures	70,177	74,253	97,890	673,524	1,109,637	1,064,306	1,070,179	(5,874)	396,656	
Depreciation	1,104	1,104	9,525	19,457	16,606	13,242	13,242	-	(6,215)	
Other Outflows	-	2,448	-	3,298	-	-	-	-	(3,298)	
Total Expenses	284,846	320,021	327,206	2,767,318	3,842,324	3,610,089	3,622,251	(12,162)	854,933	
Operating Income	(95,553)	75,837	45,020	(177,262)	67,894	11,204	(957)	(12,162)	176,305	
Fund Balance										
Beginning Balance (Audited)					1,943,116	1,961,311	1,961,311			
Operating Income					67,894	11,204	(957)			
Ending Fund Balance					2,011,010	1,972,515	1,960,353			
Fund Balance as a % of Expenses					52%	55%	54%			

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KEY ASSUMPTIONS									
Enrollment Summary									
4-6					57	51	51	-	
7-8					114	115	115	-	
9-12					204	182	182	-	
Total Enrolled					375	348	348	-	
ADA %									
4-6					95.5%	95.5%	95.5%	0.0%	
7-8					95.5%	95.5%	95.5%	0.0%	
9-12					95.5%	95.5%	95.5%	0.0%	
Average ADA %					95.5%	95.5%	95.5%	0.0%	
ADA									
4-6					54.44	48.71	48.71	-	
7-8					108.87	109.63	109.63	-	
9-12					194.82	173.81	173.81	-	
Total ADA					358.13	332.14	332.14	-	

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REVENUE										
LCFF Entitlement										
8011	Charter Schools General Purpose Entitlement - State Aid	141,755	117,119	117,118	1,100,518	1,784,457	1,446,911	1,446,911	-	346,393
8012	Education Protection Account Entitlement	-	-	129,392	406,203	458,134	539,330	539,330	-	133,127
8019	State Aid - Prior Years	1,552	-	-	1,552	-	1,552	1,552	-	0
8096	Charter Schools in Lieu of Property Taxes	-	233,580	77,771	799,094	1,002,080	1,025,735	1,025,735	-	226,641
SUBTOTAL - LCFF Entitlement		143,307	350,699	324,281	2,307,367	3,244,671	3,013,528	3,013,528	-	706,161
Federal Revenue										
8181	Special Education - Entitlement	-	-	-	-	45,875	51,141	51,141	-	51,141
8182	Special Education Reimbursement	-	-	-	-	32,000	-	-	-	-
SUBTOTAL - Federal Revenue		-	-	-	-	77,875	51,141	51,141	-	51,141
Other State Revenue										
8319	Other State Apportionments - Prior Years	-	1,044	-	6,935	-	6,935	6,935	-	-
8381	Special Education - Entitlement (State)	-	29,210	14,605	138,190	186,941	175,370	175,370	-	37,180
8382	Special Education Reimbursement (State)	13,074	-	-	13,074	21,600	56,344	56,344	-	43,270
8545	School Facilities Apportionments	-	-	-	-	23,328	25,920	25,920	-	25,920
8550	Mandated Cost Reimbursements	31,850	-	-	42,649	129,493	74,484	74,484	-	31,835
8560	State Lottery Revenue	-	-	26,214	44,056	69,476	67,757	67,757	-	23,700
8590	Low Performance Student Block Grant	975	-	-	7,891	-	13,832	13,832	-	5,941
SUBTOTAL - Other State Revenue		45,899	30,254	40,819	252,795	430,838	420,641	420,641	-	167,846
Local Revenue										
8660	Interest	54	60	58	585	787	787	787	-	202
8693	Field Trips	-	-	-	972	1,515	1,515	1,515	-	543
8699	All Other Local Revenue	-	2,422	472	4,511	4,774	4,774	4,774	-	263
8703	Alameda Parcel Tax	-	-	-	668	102,850	82,000	82,000	-	81,332
8708	Dance Committee	-	-	-	-	3,372	3,372	3,372	-	3,372
8709	Graduation	-	-	-	-	4,388	4,388	4,388	-	4,388
8999	Uncategorized Revenue	-	1,373	-	1,373	-	-	-	-	(1,373)
SUBTOTAL - Local Revenue		54	3,855	530	8,109	117,686	96,836	96,836	-	88,728
Fundraising and Grants										
8801	Donations - Parents	-	10,148	3,800	14,972	25,351	25,351	25,351	-	10,379
8802	Donations - Private	34	-	1,837	3,070	5,464	5,464	5,464	-	2,394
8803	Fundraising	-	-	-	269	2,284	2,284	2,284	-	2,015
8812	Grade Level Fundraiser	-	901	960	3,474	5,967	5,967	5,967	-	2,492
8813	Community Service Fundraiser	-	-	-	-	81	81	81	-	81
SUBTOTAL - Fundraising and Grants		34	11,050	6,597	21,785	39,147	39,147	39,147	-	17,362
TOTAL REVENUE		189,294	395,857	372,227	2,590,056	3,910,217	3,621,294	3,621,294	-	1,031,238

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EXPENSES										
Compensation & Benefits										
Certificated Salaries										
1100	Teachers Salaries	93,695	104,973	99,324	873,211	1,109,087	1,042,177	1,042,177	-	168,967
1103	Teacher - Substitute Pay	-	-	700	1,820	30,753	30,753	30,753	-	28,933
1148	Teacher - Special Ed	7,680	7,440	7,440	74,445	114,840	80,367	82,786	(2,420)	8,341
1300	Certificated Supervisor & Administrator Salaries	27,734	27,734	27,734	277,028	335,010	336,991	336,991	-	59,964
1311	Cert Admin - SPED	3,833	3,833	3,833	28,623	37,080	38,758	38,758	-	10,135
1930	Other Cert - Counselor	6,256	6,256	6,256	58,966	72,352	66,084	66,084	-	7,119
SUBTOTAL - Certificated Salaries		139,198	150,237	145,288	1,314,092	1,699,122	1,595,131	1,597,550	(2,420)	283,458
Classified Salaries										
2100	Classified Instructional Aide Salaries	839	839	839	9,176	9,037	9,037	9,037	-	(139)
2104	Class - SPED	6,396	6,376	6,428	58,171	90,591	70,442	70,442	-	12,271
2300	Classified Supervisor & Administrator Salaries	2,129	2,129	2,129	22,393	27,231	25,544	25,544	-	3,151
2400	Classified Clerical & Office Salaries	12,799	12,904	12,540	114,312	150,037	137,227	137,227	-	22,915
2904	Other Classified - Security/yard duty	2,038	13,990	3,700	24,973	44,354	36,106	36,106	-	11,133
SUBTOTAL - Classified Salaries		24,201	36,237	25,635	229,025	321,250	278,356	278,356	-	49,330
Employee Benefits										
3100	STRS	21,607	23,968	22,609	203,438	268,010	249,255	249,255	-	45,818
3200	PERS	4,126	6,209	4,384	40,242	50,565	53,030	53,030	-	12,788
3300	OASDI-Medicare-Alternative	3,868	4,913	4,066	37,617	52,491	48,396	48,582	(185)	10,964
3400	Health & Welfare Benefits	8,587	12,182	12,385	131,726	145,995	141,364	141,364	-	9,638
3500	Unemployment Insurance	2,287	1,317	376	14,781	13,724	18,028	18,028	-	3,246
3600	Workers Comp Insurance	1,809	1,809	-	21,710	22,224	20,608	20,635	(27)	(1,075)
3900	Other Employee Benefits	-	-	-	40	-	80	80	-	40
SUBTOTAL - Employee Benefits		42,284	50,399	43,820	449,555	553,009	530,761	530,973	(212)	81,418
Books & Supplies										
4100	Approved Textbooks & Core Curricula Materials	-	-	-	1,076	15,000	12,000	12,000	-	10,924
4200	Books & Other Reference Materials	110	225	-	2,880	3,500	3,500	3,500	-	620
4315	Custodial Supplies	370	-	-	5,787	8,000	8,000	8,000	-	2,213
4320	Educational Software	300	-	-	2,320	15,000	10,000	10,000	-	7,680
4325	Instructional Materials & Supplies	90	315	281	2,354	22,500	15,000	15,000	-	12,646
4326	Art & Music Supplies	389	265	193	2,002	3,000	3,000	3,000	-	998
4330	Office Supplies	953	633	965	11,323	12,500	12,500	12,500	-	1,177
4335	PE Supplies	-	-	-	217	1,000	1,000	1,000	-	783
4350	Uniforms	-	-	-	-	500	500	500	-	500
4351	Yearbook	-	-	-	1,071	7,000	7,000	7,000	-	5,929
4353	Leadership	58	-	-	58	1,000	1,000	1,000	-	942
4354	SPED Inst Materials	-	-	1,599	1,599	1,200	1,200	1,599	(399)	-

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								Forecast	Forecast
4356 Dance Committee	-	-	-	-	3,000	3,000	3,000	-	3,000
4357 Graduation	-	-	-	10	2,500	2,500	2,500	-	2,490
4410 Classroom Furniture, Equipment & Supplies	683	490	828	18,094	12,000	21,776	21,776	-	3,682
4420 Computers and Hardware (individual items less than \$5k)	3,677	1,327	238	17,884	25,000	16,318	17,884	(1,565)	-
4430 Non Classroom Related Furniture, Equipment & Supplies	587	1,341	57	5,962	5,000	5,000	5,962	(962)	-
4720 Other Food	667	746	888	5,730	5,000	5,000	5,730	(730)	-
SUBTOTAL - Books and Supplies	7,883	5,344	5,049	78,367	142,700	128,294	131,951	(3,657)	53,584
Services & Other Operating Expenses									
5210 Conference Fees	376	2,231	-	5,676	10,000	7,000	7,000	-	1,324
5220 Travel and Lodging	611	2,956	-	5,444	5,000	5,000	5,444	(444)	-
5300 Dues & Memberships	750	-	-	1,172	500	1,172	1,172	-	-
5305 Dues & Membership - Professional	-	-	2,000	8,142	5,000	6,142	8,142	(2,000)	-
5310 Subscriptions	265	40	-	714	100	2,169	2,169	-	1,455
5400 Insurance	2,608	2,608	-	35,783	4,114	35,783	35,783	-	-
5450 Insurance - Other	-	-	-	-	30,750	-	-	-	-
5515 Janitorial, Gardening Services & Supplies	5,871	5,700	6,010	53,816	78,280	78,280	78,280	-	24,464
5535 Utilities - All Utilities	-	-	5,614	8,498	19,441	19,441	19,441	-	10,943
5605 Equipment Leases	1,383	1,383	1,383	12,949	16,596	16,596	16,596	-	3,647
5610 Rent	992	992	1,028	11,734	12,224	12,224	12,726	(502)	992
5611 Rent (portables)	-	-	-	-	34,560	34,560	34,560	-	34,560
5615 Repairs and Maintenance - Building	126	1,106	5,488	7,987	7,822	7,822	7,987	(165)	-
5803 Accounting Fees	-	-	-	3,410	5,405	5,405	5,405	-	1,995
5805 Administrative Fees	-	-	-	350	1,739	1,739	1,739	-	1,389
5809 Banking Fees	115	-	6	272	1,273	1,273	1,273	-	1,001
5812 Business Services	6,583	6,583	6,583	65,833	79,000	79,000	79,000	-	13,167
5815 Consultants - Instructional	17,410	9,851	12,598	103,111	30,000	110,000	110,000	-	6,889
5820 Consultants - Non Instructional - Custom 1	3,350	490	110	13,744	10,000	14,634	14,634	-	890
5824 District Oversight Fees	-	-	29,022	58,044	122,541	116,088	116,088	-	58,044
5830 Field Trips Expenses	-	630	7,048	8,291	8,240	8,240	8,291	(51)	-
5833 Fines and Penalties	-	-	370	516	-	145	516	(370)	-
5836 Fingerprinting	390	-	-	1,663	1,520	1,663	1,663	-	-
5843 STRS Interest	-	-	-	3,531	-	3,531	3,531	-	-
5845 Legal Fees	2,483	1,435	387	17,816	53,045	26,000	26,000	-	8,184
5851 Marketing and Student Recruiting	-	-	-	3,163	15,000	9,500	9,500	-	6,337
5856 Consultants - SPED NPS	-	9,360	-	9,360	40,000	22,000	22,000	-	12,640
5857 Payroll Fees	343	373	350	3,288	3,234	3,234	3,800	(566)	512
5860 Printing and Reproduction	-	-	-	367	1,061	1,061	1,061	-	694
5861 Prior Yr Exp (not accrued)	-	-	-	607	5,000	607	607	-	-
5863 Professional Development	-	3,735	475	5,460	-	5,000	5,460	(460)	-
5865 Grade Level Fundraiser	-	-	-	-	3,564	3,564	3,564	-	3,564
5866 Prop 39 Energy costs	-	-	-	-	135,568	135,568	135,568	-	135,568
5869 Special Education Contract Instructors	20,944	14,394	12,432	96,110	200,000	109,000	109,000	-	12,890
5872 SPED Admin Fee	-	-	-	-	9,592	9,060	9,060	-	9,060
5875 Staff Recruiting	275	-	712	1,287	18,000	11,000	11,000	-	9,713

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5877 Student Activities	-	1,441	841	2,935	5,000	5,000	5,000	-	2,065
5878 Student Assessment	-	1,488	220	9,594	8,500	9,373	9,594	(220)	-
5881 Student Information System	525	-	-	11,707	17,388	17,388	17,388	-	5,682
5887 Technology Services	4,440	4,868	2,270	65,985	47,162	72,000	72,000	-	6,015
5896 Internet/Website consulting	26	-	-	10,026	16,500	16,500	16,500	-	6,474
5899 Miscellaneous Operating Expenses	-	424	-	1,628	15,914	10,000	10,000	-	8,372
5905 Communications - Cell Phones	24	98	-	251	734	734	734	-	483
5910 Communications - Internet / Website Fees	222	251	2,180	5,244	10,000	10,000	10,000	-	4,756
5915 Postage and Delivery	62	-	241	3,997	6,365	5,904	5,904	-	1,907
5920 Communications - Telephone & Fax	-	1,817	523	14,019	13,905	13,905	15,000	(1,095)	981
SUBTOTAL - Services & Other Operating Exp.	70,177	74,253	97,890	673,524	1,109,637	1,064,306	1,070,179	(5,874)	396,656
Capital Outlay & Depreciation									
6100 Sites & Improvement of Sites	-	-	8,422	8,422	-	-	-	-	(8,422)
6900 Depreciation	1,104	1,104	1,104	11,035	16,606	13,242	13,242	-	2,207
SUBTOTAL - Capital Outlay & Depreciation	1,104	1,104	9,525	19,457	16,606	13,242	13,242	-	(6,215)
Other Outflows									
7999 Uncategorized Expense	-	2,448	-	3,298	-	-	-	-	(3,298)
SUBTOTAL - Other Outflows	-	2,448	-	3,298	-	-	-	-	(3,298)
TOTAL EXPENSES	284,846	320,021	327,206	2,767,318	3,842,324	3,610,089	3,622,251	(12,162)	854,933