

Alameda Community Learning Center
Income Statement
As of Oct FY2021

	Actual					YTD		Budget		Previous Forecast vs. Current Forecast
	Start-up Year	Jul	Aug	Sep	Oct	Actual YTD	Previous Forecast	Current Forecast		
SUMMARY										
Revenue										
LCFF Entitlement	-	-	73,046	135,889	307,664	516,599	3,211,575	3,211,575	-	
Federal Revenue	-	-	-	149,095	-	100,935	276,867	201,325	(75,542)	
Other State Revenues	-	9,118	20,183	45,804	-	75,105	332,413	359,085	26,672	
Local Revenues	-	15	6	756	19,042	19,819	282,992	282,992	-	
Fundraising and Grants	-	-	38	9,627	-	9,664	61,100	61,100	-	
Total Revenue	-	9,133	93,273	341,170	326,706	722,123	4,164,947	4,116,077	(48,870)	
Expenses										
Compensation and Benefits	-	99,548	245,648	249,943	363,303	958,442	2,983,623	3,105,228	(121,605)	
Books and Supplies	-	522	5,787	6,254	11,630	24,193	113,745	113,745	-	
Services and Other Operating Expenditures	-	59,190	18,955	43,587	38,259	159,991	1,007,627	833,542	174,085	
Depreciation	-	-	-	-	-	-	8,198	8,198	-	
Other Outflows	-	-	42,005	44,949	-	86,954	-	-	-	
Total Expenses	-	159,260	312,395	344,733	413,192	1,229,579	4,113,193	4,060,713	52,481	
Operating Income	-	(150,126)	(219,122)	(3,562)	(86,486)	(507,456)	51,754	55,365	3,611	
Fund Balance										
Beginning Balance (Unaudited)							1,901,544	1,901,544		
Audit Adjustment							-	48,160		
Operating Income							51,754	55,365		
Ending Fund Balance							1,953,298	2,005,068		
Fund Balance as a % of Expenses							47%	49%		

Alameda Community Learning Center
Income Statement
As of Oct FY2021

	Actual					YTD		Budget	
	Start-up Year	Jul	Aug	Sep	Oct	Actual YTD	Previous Forecast	Current Forecast	Previous Forecast vs. Current Forecast
KEY ASSUMPTIONS									
Enrollment Summary									
4-6							43	43	-
7-8							117	117	-
9-12							198	198	-
Total Enrolled							358	358	-
ADA %									
4-6							99.4%	99.4%	0.0%
7-8							95.7%	95.7%	0.0%
9-12							93.5%	93.5%	0.0%
Average ADA %							94.9%	94.9%	0.0%
ADA									
4-6							42.75	42.75	-
7-8							112.01	112.01	-
9-12							185.08	185.08	-
Total ADA							339.84	339.84	-

Alameda Community Learning Center
Income Statement
As of Oct FY2021

					YTD		Budget			
					Actual YTD	Previous Forecast	Current Forecast	Previous Forecast vs. Current Forecast		
Start-up Year	Jul	Aug	Sep	Oct						
EXPENSES										
Compensation & Benefits										
Certificated Salaries										
1000	Certificated Salaries	-	-	-	2,400	2,400	-	-	-	
1100	Teachers Salaries	(1,100)	109,630	109,700	109,668	327,898	1,244,587	1,213,551	31,036	
1103	Teacher - Substitute Pay	-	-	-	-	-	2,851	2,851	-	
1148	Teacher - Special Ed	-	20,469	19,540	19,540	59,549	209,901	214,741	(4,840)	
1300	Certificated Supervisor & Administrator Salaries	-	29,516	25,820	31,300	33,194	119,831	366,870	355,004	11,866
1930	Other Cert - Counselor	-	-	9,409	9,409	10,691	29,508	121,269	101,424	19,845
	SUBTOTAL - Certificated Salaries	-	28,416	165,328	169,949	175,493	539,185	1,945,478	1,887,572	57,906
Classified Salaries										
2100	Classified Instructional Aide Salaries	-	-	-	-	-	6,313	-	6,313	
2101	Classified - Electives	-	-	584	2,159	837	3,581	6,313	(6,313)	
2103	Intervention aid	-	-	-	-	1,930	1,930	11,720	(11,720)	
2104	Paraprofessional SPED	-	-	8,327	8,327	8,397	25,051	91,597	91,597	
2300	Classified Supervisor & Administrator Salaries	-	9,145	16,765	9,378	7,692	42,980	112,048	156,520	(44,472)
2322	Distance Learning Coordinator	-	-	-	7,670	-	7,670	-	82,055	(82,055)
2400	Classified Clerical & Office Salaries	-	2,447	12,934	12,697	13,448	41,526	144,420	144,420	
2904	Other Classified - Security/yard duty	-	-	-	-	-	-	35,893	-	35,893
2909	Distance Learning Camp Counselors	-	-	2,770	1,710	1,320	5,800	-	19,736	(19,736)
2999	Payroll Temporary Holding Account	-	-	-	9,915	-	9,915	-	-	
	SUBTOTAL - Classified Salaries	-	11,591	41,381	41,941	43,540	138,453	390,271	512,360	(122,090) Increase from camp and decrease from yard duty
Employee Benefits										
3100	STRS	-	4,960	26,526	26,388	75,464	133,339	300,394	301,303	(909)
3200	PERS	-	1,504	7,403	7,412	8,218	24,538	75,205	104,752	(29,547)
3300	OASDI-Medicare-Alternative	-	1,207	5,502	5,482	5,816	18,007	63,363	67,924	(4,561)
3400	Health & Welfare Benefits	-	38,199	(2,979)	(2,136)	54,389	87,473	167,438	187,531	(20,093)
3500	Unemployment Insurance	-	(52)	2,487	907	382	3,724	15,781	17,386	(1,606)
3600	Workers Comp Insurance	-	13,722	-	-	-	13,722	25,693	26,399	(706)
	SUBTOTAL - Employee Benefits	-	59,541	38,940	38,053	144,270	280,803	647,874	705,296	(57,421) Increase benefits from increase personnel
Books & Supplies										
4100	Approved Textbooks & Core Curricula Materials	-	-	-	1,030	-	1,030	20,000	20,000	-
4200	Books & Other Reference Materials	-	-	-	655	-	655	4,080	4,080	-
4315	Custodial Supplies	-	-	-	-	-	-	8,670	8,670	-
4320	Educational Software	-	-	2,100	-	364	2,464	15,450	15,450	-
4325	Instructional Materials & Supplies	-	-	-	102	179	281	2,000	2,000	-
4326	Art & Music Supplies	-	-	-	669	-	669	2,060	2,060	-
4330	Office Supplies	-	55	1,469	655	397	2,575	13,000	13,000	-
4335	PE Supplies	-	-	-	-	-	-	1,000	1,000	-
4350	Uniforms	-	-	-	-	-	-	500	500	-
4351	Yearbook	-	-	-	-	-	-	7,140	7,140	-
4353	Leadership	-	-	-	-	-	-	1,545	1,545	-
4354	SPED Inst Materials	-	-	-	-	-	-	1,000	1,000	-
4356	Dance Committee	-	-	-	-	-	-	3,000	3,000	-
4357	Graduation	-	-	-	-	-	-	8,670	8,670	-
4410	Classroom Furniture, Equipment & Supplies	-	321	887	715	4,906	6,828	4,000	4,000	-
4420	Computers and Hardware (individual items less than \$5k)	-	-	228	1,001	-	1,230	15,000	15,000	-
4430	Non Classroom Related Furniture, Equipment & Supplies	-	146	1,103	591	5,736	7,577	3,630	3,630	-
4720	Other Food	-	-	-	836	47	883	3,000	3,000	-
	SUBTOTAL - Books and Supplies	-	522	5,787	6,254	11,630	24,193	113,745	113,745	-
Services & Other Operating Expenses										
5210	Conference Fees	-	-	-	150	-	150	-	-	-
5220	Travel and Lodging	-	-	-	-	5	5	2,000	2,000	-

Alameda Community Learning Center
Income Statement
As of Oct FY2021

	Actual				YTD		Budget		Previous Forecast vs. Current Forecast
	Start-up Year	Jul	Aug	Sep	Oct	Actual YTD	Previous Forecast	Current Forecast	
5305 Dues & Membership - Professional	-	-	1,070	-	-	1,070	2,120	2,120	-
5310 Subscriptions	-	-	-	-	180	180	2,000	2,000	-
5400 Insurance	-	-	-	-	-	-	37,593	-	37,593
5450 Insurance - Other	-	33,101	-	-	-	33,101	-	58,968	(58,968) Insurance underforecasted by \$21K
5515 Janitorial, Gardening Services & Supplies	-	-	4,958	4,550	5,197	14,705	63,860	63,860	-
5535 Utilities - All Utilities	-	-	9	-	-	9	20,425	20,425	-
5600 Other Rent Misc	-	-	-	-	-	-	3,000	3,000	-
5605 Equipment Leases	-	-	2,951	206	1,445	4,602	16,928	16,928	-
5610 Boys and Girls Club	-	-	-	-	-	-	8,640	8,640	-
5611 Rent (portables)	-	2,996	-	-	-	2,996	34,560	34,560	-
5615 Repairs and Maintenance - Building	-	-	-	6,080	2,799	8,879	8,240	10,000	(1,760)
5803 Accounting Fees	-	-	-	-	-	-	5,679	5,679	-
5805 Administrative Fees	-	-	-	-	9	9	1,827	1,827	-
5809 Banking Fees	-	222	232	244	285	984	1,337	1,337	-
5812 Business Services	-	6,000	6,000	6,000	6,000	24,000	82,000	82,000	-
5815 Consultants - Instructional	-	-	-	380	-	380	80,000	80,000	-
5820 Consultants - Non Instructional - Custom 1	-	-	-	-	2,030	2,030	5,000	5,000	-
5824 District Oversight and Facilities Lease	-	-	-	-	-	-	105,982	124,476	(18,494) Distict Oversight/Facilities fee under projected
5826 COVID Expenses Pending	-	-	-	-	-	-	250,000	3,390	246,610 Covid funds spent in FY20 and camp
5830 Field Trips Expenses	-	-	-	(533)	-	(533)	7,210	7,210	-
5833 Fines and Penalties	-	-	-	-	30	30	-	-	-
5836 Fingerprinting	-	76	79	-	92	247	1,545	1,545	-
5845 Legal Fees	-	-	925	686	-	1,611	16,096	16,096	-
5851 Marketing and Student Recruiting	-	-	-	-	-	-	15,300	15,300	-
5855 Consultants - SPED NPS Trans	-	-	-	-	9,936	9,936	-	9,936	(9,936) Sped NPS settlement
5857 Payroll Fees	-	131	183	188	201	704	3,672	3,672	-
5860 Printing and Reproduction	-	-	-	-	-	-	1,020	1,020	-
5861 Prior Yr Exp (not accrued)	-	-	158	18,935	3,864	22,957	2,040	23,000	(20,960)
5863 Professional Development	-	373	500	879	-	1,752	3,060	3,060	-
5865 Grade Level Fundraiser	-	-	-	-	-	-	3,090	3,090	-
5869 Special Education Contract Instructors	-	-	-	-	775	775	123,000	123,000	-
5872 SPED Admin Fee	-	-	-	-	-	-	10,426	10,426	-
5875 Staff Recruiting	-	-	-	-	-	-	6,120	6,120	-
5877 Student Activities	-	-	-	-	-	-	3,725	3,725	-
5878 Student Assessment	-	-	-	-	-	-	8,670	8,670	-
5881 Student Information System	-	4,836	250	250	2,944	8,280	18,268	18,268	-
5887 Technology Services	-	-	-	-	-	-	10,000	10,000	-
5896 Internet/Website consulting	-	5,786	-	-	-	5,786	6,000	6,000	-
5899 Miscellaneous Operating Expenses	-	-	-	-	-	-	1,020	1,020	-
5905 Communications - Cell Phones	-	23	24	48	-	96	771	771	-
5910 Communications - Internet / Website Fees	-	230	639	657	793	2,319	13,260	13,260	-
5915 Postage and Delivery	-	22	55	2,579	343	2,999	6,384	6,384	-
5920 Communications - Telephone & Fax	-	5,393	923	2,288	1,330	9,933	15,759	15,759	-
SUBTOTAL - Services & Other Operating Exp.	-	59,190	18,955	43,587	38,259	159,991	1,007,627	833,542	174,085
Capital Outlay & Depreciation									
6900 Depreciation	-	-	-	-	-	-	8,198	8,198	-
SUBTOTAL - Capital Outlay & Depreciation	-	-	-	-	-	-	8,198	8,198	-
Other Outflows									
7999 Uncategorized Expense	-	-	42,005	44,949	-	86,954	-	-	-
SUBTOTAL - Other Outflows	-	-	42,005	44,949	-	86,954	-	-	-
TOTAL EXPENSES	-	159,260	312,395	344,733	413,192	1,229,579	4,113,193	4,060,713	52,481