

**CHARTER SCHOOL
MULTI-YEAR PROJECTION - ALTERNATIVE FORM
Second Interim Report - MYP**

Charter School Name: Academy of Alameda
(continued) _____
CDS #: 01-61119-0122085
Charter Approving Entity: Alameda Unified
County: Alameda
Charter #: 1181
Fiscal Year: 2010/11

Description	Object Code	FY 2010/11			Totals for 2011/12	Totals for 2012/13
		Unrestricted	Restricted	Total		
D. OTHER FINANCING SOURCES / USES						
1. Other Sources	8930-8979	0.00	0.00	0.00		
2. Less: Other Uses	7630-7699	0.00	0.00	0.00		
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	0.00	0.00	0.00		
4. TOTAL OTHER FINANCING SOURCES / USES		0.00	0.00	0.00	0.00	0.00
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		303,183.96	8,000.00	311,183.96	3,668.24	1,396.41
F. FUND BALANCE, RESERVES						
1. Beginning Fund Balance						
a. As of July 1	9791	0.00	0.00	0.00	311,183.96	314,852.20
b. Adjustments to Beginning Balance	9793, 9795	0.00	0.00	0.00		
c. Adjusted Beginning Balance		0.00	0.00	0.00	311,183.96	314,852.20
2. Ending Fund Balance, June 30 (E + F.1.c.)		303,183.96	8,000.00	311,183.96	314,852.20	316,248.60
Components of Ending Fund Balance (Optional):						
Reserve for Revolving Cash (equals object 9130)	9711	0.00	0.00	0.00		
Reserve for Stores (equals object 9320)	9712	0.00	0.00	0.00		
Reserve for Prepaid Expenditures (equals object 9330)	9713	0.00	0.00	0.00		
Reserve for All Others	9719	0.00	0.00	0.00		
General Reserve	9730	0.00	0.00	0.00		
Legally Restricted Balance	9740	0.00	0.00	0.00		
Designated for Economic Uncertainties	9770	0.00	0.00	0.00		
Other Designations	9775, 9780	0.00	0.00	0.00		
Undesignated / Unappropriated Amount	9790	303,183.96	8,000.00	311,183.96	314,852.20	316,248.60

Charter School Name:	Alameda Community
(continued)	Learning Center (ACLC)
CDS #:	01-61119-0130609
Charter Approving Entity:	Alameda City Unified
County:	Alameda
Charter #:	0352
Fiscal Year:	2010/11

Memo 10/11-17
Attachment A-8

**CHARTER SCHOOL
INTERIM FINANCIAL REPORT - ALTERNATIVE FORM
Second Interim Report - Summary**

Charter School Name: Alameda Community
(continued) Learning Center (ALC)
CDS #: 01-61119-0130609
Charter Approving Entity: Alameda City Unified
County: Alameda
Charter #: 0352
Fiscal Year: 2010/11

					2nd Interim vs. 1st Interim Increase, (Decrease)	
Description	Object Code	1st Interim Budget (X)	Actuals thru 1/31 (Y)	2nd Interim Budget (Z)	\$ Difference (Z) vs. (X)	% Change (Z) vs. (X)
A. REVENUES						
1. Revenue Limit Sources						
State Aid - Current Year	8011	-	-	-	-	
Charter Schools Gen. Purpose Entitlement - State Aid	8015	1,035,801.29	283,308.00	1,035,801.29	-	0.00%
State Aid - Prior Years	8019	-	(57,336.00)	-	-	
Tax Relief Subventions (for rev. limit funded schools)	8020-8039	-	-	-	-	
County and District Taxes (for rev. limit funded schools)	8040-8079	-	-	-	-	
Miscellaneous Funds (for rev. limit funded schools)	8080-8089	-	-	-	-	
Revenue Limit Transfers (for rev. limit funded schools):						
PERS Reduction Transfer	8092	-	-	-	-	
Charter Schools Funding in Lieu of Property Taxes	8096	426,003.84	388,469.00	426,003.84	-	0.00%
Other Revenue Limit Transfers	8091, 8097	-	-	-	-	
Total, Revenue Limit Sources		1,461,805.13	614,441.00	1,461,805.13	-	0.00%
2. Federal Revenues						
No Child Left Behind (Include ARRA)	8290	-	-	-	-	
Special Education - Federal	8181, 8182	-	-	-	-	
Child Nutrition - Federal	8220	-	1,145.49	6,000.00	6,000.00	New
Other Federal Revenues (Include ARRA)	8110, 8260-8299	27,492.00	27,492.00	27,492.00	-	0.00%
Total, Federal Revenues		27,492.00	28,637.49	33,492.00	6,000.00	21.82%
3. Other State Revenues						
Charter Schools Categorical Block Grant(N/A thru 2012/13-SBX3-4)	N/A	107,643.00	18,360.00	107,643.00	-	0.00%
Special Education - State	StateRevSE	111,199.57	-	111,199.57	-	0.00%
All Other State Revenues	StateRevAO	46,877.28	-	46,877.28	-	0.00%
Total, Other State Revenues		265,719.85	18,360.00	265,719.85	-	0.00%
4. Other Local Revenues						
All Other Local Revenues	LocalRevAO	28,223.75	24,119.77	30,955.00	2,731.25	9.68%
Total, Local Revenues		28,223.75	24,119.77	30,955.00	2,731.25	9.68%
5. TOTAL REVENUES						
		1,783,240.73	685,558.26	1,791,971.98	8,731.25	0.49%
B. EXPENDITURES						
1. Certificated Salaries						
Certificated Teachers' Salaries	1100	681,069.61	387,556.58	681,069.61	-	0.00%
Certificated Pupil Support Salaries	1200	-	-	-	-	
Certificated Supervisors' and Administrators' Salaries	1300	196,000.00	113,500.02	196,000.00	-	0.00%
Other Certificated Salaries	1900	57,032.65	35,646.29	57,032.65	-	0.00%
Total, Certificated Salaries		934,102.26	536,702.89	934,102.26	-	0.00%
2. Non-certificated Salaries						
Non-certificated Instructional Aides' Salaries	2100	59,870.32	32,749.62	59,870.32	-	0.00%
Non-certificated Support Salaries	2200	458.19	458.19	458.19	-	0.00%
Non-certificated Supervisors' and Administrators' Sal.	2300	-	-	-	-	
Clerical and Office Salaries	2400	40,000.00	22,055.04	40,000.00	-	0.00%
Other Non-certificated Salaries	2900	27,420.00	11,649.22	27,420.00	-	0.00%
Total, Non-certificated Salaries		127,748.51	66,912.07	127,748.51	-	0.00%
3. Employee Benefits						
STRS	3101-3102	76,357.24	41,214.55	76,357.24	-	0.00%
PERS	3201-3202	8,179.83	7,846.62	8,179.83	-	0.00%
OASDI / Medicare / Alternative	3301-3302	23,863.79	14,590.53	23,863.79	-	0.00%
Health and Welfare Benefits	3401-3402	96,000.00	24,788.19	96,000.00	-	0.00%
Unemployment Insurance	3501-3502	11,830.90	6,984.08	11,830.90	-	0.00%
Workers' Compensation Insurance	3601-3602	31,855.52	-	31,855.52	-	0.00%
OPEB, Allocated	3701-3702	-	-	-	-	
OPEB, Active Employees	3751-3752	-	-	-	-	
PERS Reduction (for revenue limit funded schools)	3801-3802	-	-	-	-	
Other Employee Benefits	3901-3902	-	-	-	-	
Total, Employee Benefits		248,087.29	95,423.97	248,087.29	-	0.00%
4. Books and Supplies						
Approved Textbooks and Core Curricula Materials	4100	15,563.57	6,436.89	14,563.57	(1,000.00)	-6.43%
Books and Other Reference Materials	4200	13,000.00	13,606.02	14,000.00	1,000.00	7.69%
Materials and Supplies	4300	43,324.50	43,032.40	47,695.50	4,371.00	10.09%
Noncapitalized Equipment	4400	45,100.00	24,713.51	46,000.00	900.00	2.00%
Food	4700	2,329.77	5,858.25	8,500.00	6,170.23	264.84%
Total, Books and Supplies		119,317.84	93,647.07	130,759.07	11,441.23	9.59%

**CHARTER SCHOOL
INTERIM FINANCIAL REPORT - ALTERNATIVE FORM
Second Interim Report - Summary**

Charter School Name: Alameda Community
(continued) Learning Center (ACLC)
CDS #: 01-61119-0130609
Charter Approving Entity: Alameda City Unified
County: Alameda
Charter #: 0352
Fiscal Year: 2010/11

					2nd Interim vs. 1st Interim Increase, (Decrease)	
Description	Object Code	1st Interim Budget (X)	Actuals thru 1/31 (Y)	2nd Interim Budget (Z)	\$ Difference (Z) vs. (X)	% Change (Z) vs. (X)
5. Services and Other Operating Expenditures						
Subagreements for Services	5100	-	-	-	-	
Travel and Conferences	5200	750.00	328.00	950.00	200.00	26.67%
Dues and Memberships	5300	2,214.00	1,281.00	2,214.00	-	0.00%
Insurance	5400	12,105.00	-	12,105.00	-	0.00%
Operations and Housekeeping Services	5500	44,385.00	-	44,385.00	-	0.00%
Rentals, Leases, Repairs, and Noncap. Improvements	5600	13,800.00	3,519.02	13,800.00	-	0.00%
Professional/Consulting Services and Operating Expend.	5800	223,312.72	94,380.41	224,222.72	910.00	0.41%
Communications	5900	12,021.00	3,497.22	12,021.00	-	0.00%
Total, Services and Other Operating Expenditures		308,587.72	103,005.65	309,697.72	1,110.00	0.36%
6. Capital Outlay (Objects 6100-6170,6200-6500 modified accrual basis)						
Land and Land Improvements	6100-6170	-	-	-	-	
Buildings and Improvements of Buildings	6200	-	-	-	-	
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	-	-	-	-	
Equipment	6400	-	-	-	-	
Equipment Replacement	6500	-	-	-	-	
Depreciation Expense (for accrual basis only)	6900	-	-	-	-	
Total, Capital Outlay		-	-	-	-	
7. Other Outgo						
Tuition to Other Schools	7110-7143	-	-	-	-	
Transfers of Pass-through Revenues to Other LEAs	7211-7213	-	-	-	-	
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE	-	-	-	-	
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	-	-	-	-	
All Other Transfers	7281-7299	-	-	-	-	
Debt Service:						
Interest	7438	-	-	-	-	
Principal (for modified accrual basis only)	7439	-	-	-	-	
Total, Other Outgo		-	-	-	-	
8. TOTAL EXPENDITURES		1,737,843.62	895,691.65	1,750,394.85	12,551.23	0.72%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		45,397.11	(210,133.39)	41,577.12	(3,819.98)	-8.41%
D. OTHER FINANCING SOURCES / USES						
1. Other Sources	8930-8979	-	-	-	-	
2. Less: Other Uses	7630-7699	-	-	-	-	
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	-	-	-	-	
4. TOTAL OTHER FINANCING SOURCES / USES		-	-	-	-	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		45,397.11	(210,133.39)	41,577.12	(3,819.98)	-8.41%
F. FUND BALANCE, RESERVES						
1. Beginning Fund Balance						
a. As of July 1	9791	-	-	-	-	
b. Adjustments to Beginning Balance	9793, 9795	-	-	-	-	
c. Adjusted Beginning Balance		-	-	-	-	
2. Ending Fund Balance, June 30 (E + F.1.c.)		45,397.11	(210,133.39)	41,577.12		
Components of Ending Fund Balance (Optional):						
Reserve for Revolving Cash (equals object 9130)	9711	-	-	-	-	
Reserve for Stores (equals object 9320)	9712	-	-	-	-	
Reserve for Prepaid Expenditures (equals object 9330)	9713	-	-	-	-	
Reserve for All Others	9719	-	-	-	-	
General Reserve	9730	-	-	-	-	
Legally Restricted Balance	9740	-	-	-	-	
Designated for Economic Uncertainties	9770	-	-	-	-	
Other Designations	9775, 9780	-	-	-	-	
Undesignated / Unappropriated Amount	9790	45,397.11	(210,133.39)	41,577.12	(3,819.98)	-8.41%

**CHARTER SCHOOL
INTERIM FINANCIAL REPORT - ALTERNATIVE FORM
Second Interim Report - Detail**

Charter School Name: Alameda Community
(continued) Learning Center (ALC)
CDS #: 01-61119-0130609
Charter Approving Entity: Alameda City Unified
County: Alameda
Charter #: 0352
Fiscal Year: 2010/11

This charter school uses the following basis of accounting:

- ☒ **Accrual Basis (Applicable Capital Assets / Interest on Long-Term Debt / Long-Term Liabilities objects are 6900, 7438, 9400-9499, and 9660-9669)**
☐ **Modified Accrual Basis (Applicable Capital Outlay / Debt Service objects are 6100-6170, 6200-6500, 7438, and 7439)**

Description	Object Code	1st Interim Budget			Actuals thru 1/31			2nd Interim Budget		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
A. REVENUES										
1. Revenue Limit Sources										
State Aid - Current Year	8011	-	-	-			-	-	-	-
Charter Schools Gen. Purpose Entitlement - State Aid	8015	1,035,801.29	-	1,035,801.29	\$283,308.00		283,308.00	1,035,801.29	-	1,035,801.29
State Aid - Prior Years	8019	-	-	-	(\$57,336.00)		(57,336.00)	-	-	-
Tax Relief Subventions (for rev. limit funded schools)	8020-8039	-	-	-			-	-	-	-
County and District Taxes (for rev. limit funded schools)	8040-8079	-	-	-			-	-	-	-
Miscellaneous Funds (for rev. limit funded schools)	8080-8089	-	-	-			-	-	-	-
Revenue Limit Transfers (for rev. limit funded schools):										
PERS Reduction Transfer	8092	-	-	-			-	-	-	-
Charter Schools Funding in lieu of Property Taxes	8096	426,003.84	-	426,003.84	\$388,469.00		388,469.00	426,003.84	-	426,003.84
Other Revenue Limit Transfers	8091, 8097	-	-	-			-	-	-	-
Total, Revenue Limit Sources		1,461,805.13	-	1,461,805.13	614,441.00	-	614,441.00	1,461,805.13	-	1,461,805.13
2. Federal Revenues										
No Child Left Behind (Include ARRA)	8290			-			-			-
Special Education - Federal	8181, 8182			-			-			-
Child Nutrition - Federal	8220			-	\$1,145.49		1,145.49		6,000.00	6,000.00
Other Federal Revenues (Include ARRA)	8110, 8260-8299		27,492.00	27,492.00	\$27,492.00		27,492.00		27,492.00	27,492.00
Total, Federal Revenues		-	27,492.00	27,492.00	-	28,637.49	28,637.49	-	33,492.00	33,492.00
3. Other State Revenues										
Charter Schools Categorical Block Grant (N/A thru 2012/13 - SBX3-4)	N/A	107,643.00	-	107,643.00	\$18,360.00		18,360.00	107,643.00	-	107,643.00
Special Education - State	StateRevSE	-	111,199.57	111,199.57			-	-	111,199.57	111,199.57
All Other State Revenues	StateRevAO	43,396.35	3,480.93	46,877.28			-	43,396.35	3,480.93	46,877.28
Total, Other State Revenues		151,039.35	114,680.50	265,719.85	18,360.00	-	18,360.00	151,039.35	114,680.50	265,719.85
4. Other Local Revenues										
All Other Local Revenues	LocalRevAO	28,223.75		28,223.75	\$24,119.77		24,119.77	30,955.00	-	30,955.00
Total, Local Revenues		28,223.75	-	28,223.75	24,119.77	-	24,119.77	30,955.00	-	30,955.00
5. TOTAL REVENUES		1,641,068.23	142,172.50	1,783,240.73	656,920.77	28,637.49	685,558.26	1,643,799.48	148,172.50	1,791,971.98

**CHARTER SCHOOL
INTERIM FINANCIAL REPORT - ALTERNATIVE FORM
Second Interim Report - Detail**

Charter School Name: Alameda Community
(continued) Learning Center (ALC)
CDS #: 01-61119-0130609
Charter Approving Entity: Alameda City Unified
County: Alameda
Charter #: 0352
Fiscal Year: 2010/11

This charter school uses the following basis of accounting:

- ☒ **Accrual Basis (Applicable Capital Assets / Interest on Long-Term Debt / Long-Term Liabilities objects are 6900, 7438, 9400-9499, and 9660-9669)**
☐ Modified Accrual Basis (Applicable Capital Outlay / Debt Service objects are 6100-6170, 6200-6500, 7438, and 7439)

Description	Object Code	1st Interim Budget			Actuals thru 1/31			2nd Interim Budget		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
B. EXPENDITURES										
1. Certificated Salaries										
Certificated Teachers' Salaries	1100	606,288.61	74,781.00	681,069.61	\$350,102.60	\$37,453.98	387,556.58	606,288.61	74,781.00	681,069.61
Certificated Pupil Support Salaries	1200	-	-	-	-	-	-	-	-	-
Certificated Supervisors' and Administrators' Salaries	1300	176,400.00	19,600.00	196,000.00	\$103,100.02	10,400.00	113,500.02	176,400.00	19,600.00	196,000.00
Other Certificated Salaries	1900	57,032.65	-	57,032.65	\$35,646.29	-	35,646.29	57,032.65	-	57,032.65
Total, Certificated Salaries		839,721.26	94,381.00	934,102.26	488,848.91	47,853.98	536,702.89	839,721.26	94,381.00	934,102.26
2. Non-certificated Salaries										
Non-certificated Instructional Aides' Salaries	2100	43,040.32	16,830.00	59,870.32	\$22,044.60	\$10,705.02	32,749.62	43,040.32	16,830.00	59,870.32
Non-certificated Support Salaries	2200	458.19	-	458.19	\$458.19	-	458.19	458.19	-	458.19
Non-certificated Supervisors' and Administrators' Sal.	2300	-	-	-	-	-	-	-	-	-
Clerical and Office Salaries	2400	40,000.00	-	40,000.00	\$22,055.04	-	22,055.04	40,000.00	-	40,000.00
Other Non-certificated Salaries	2900	27,420.00	-	27,420.00	\$11,649.22	-	11,649.22	27,420.00	-	27,420.00
Total, Non-certificated Salaries		110,918.51	16,830.00	127,748.51	56,207.05	10,705.02	66,912.07	110,918.51	16,830.00	127,748.51
3. Employee Benefits										
STRS	3101-3102	68,570.80	7,786.43	76,357.24	\$37,216.17	3,998.38	41,214.55	68,570.80	7,786.43	76,357.24
PERS	3201-3202	8,179.83	-	8,179.83	\$7,846.62	-	7,846.62	8,179.83	-	8,179.83
OASDI / Medicare / Alternative	3301-3302	23,863.79	-	23,863.79	\$13,412.14	\$1,178.39	14,590.53	21,364.46	2,499.33	23,863.79
Health and Welfare Benefits	3401-3402	89,400.00	6,600.00	96,000.00	\$22,383.39	\$2,404.80	24,788.19	89,400.00	6,600.00	96,000.00
Unemployment Insurance	3501-3502	11,830.90	-	11,830.90	\$6,409.67	\$574.41	6,984.08	11,830.90	-	11,830.90
Workers' Compensation Insurance	3601-3602	29,024.09	2,831.43	31,855.52	-	-	-	29,024.09	2,831.43	31,855.52
OPEB, Allocated	3701-3702	-	-	-	-	-	-	-	-	-
OPEB, Active Employees	3751-3752	-	-	-	-	-	-	-	-	-
PERS Reduction (for revenue limit funded schools)	3801-3802	-	-	-	-	-	-	-	-	-
Other Employee Benefits	3901-3902	-	-	-	-	-	-	-	-	-
Total, Employee Benefits		230,869.42	17,217.86	248,087.29	87,267.99	8,155.98	95,423.97	228,370.09	19,717.19	248,087.29
4. Books and Supplies										
Approved Textbooks and Core Curricula Materials	4100	15,563.57	-	15,563.57	\$6,436.89	-	6,436.89	14,563.57	-	14,563.57
Books and Other Reference Materials	4200	13,000.00	-	13,000.00	\$13,606.02	-	13,606.02	14,000.00	-	14,000.00
Materials and Supplies	4300	43,324.50	-	43,324.50	\$43,032.40	-	43,032.40	47,695.50	-	47,695.50
Noncapitalized Equipment	4400	45,100.00	-	45,100.00	\$24,665.65	\$47.86	24,713.51	45,900.00	100.00	46,000.00
Food	4700	2,329.77	-	2,329.77	\$4,729.06	\$1,129.19	5,858.25	7,000.00	1,500.00	8,500.00
Total, Books and Supplies		119,317.84	-	119,317.84	92,470.02	1,177.05	93,647.07	129,159.07	1,600.00	130,759.07
5. Services and Other Operating Expenditures										
Subagreements for Services	5100	-	-	-	-	-	-	-	-	-
Travel and Conferences	5200	750.00	-	750.00	\$45.00	\$283.00	328.00	650.00	300.00	950.00
Dues and Memberships	5300	2,214.00	-	2,214.00	\$1,281.00	-	1,281.00	2,214.00	-	2,214.00
Insurance	5400	12,105.00	-	12,105.00	-	-	-	12,105.00	-	12,105.00
Operations and Housekeeping Services	5500	44,385.00	-	44,385.00	-	-	-	44,385.00	-	44,385.00
Rentals, Leases, Repairs, and Noncap. Improvements	5600	13,800.00	-	13,800.00	\$3,519.02	-	3,519.02	13,800.00	-	13,800.00
Professional/Consulting Services and Operating Expend.	5800	211,312.72	12,000.00	223,312.72	\$94,380.41	-	94,380.41	212,222.72	12,000.00	224,222.72
Communications	5900	12,021.00	-	12,021.00	\$3,497.22	-	3,497.22	12,021.00	-	12,021.00
Total, Services and Other Operating Expenditures		296,587.72	12,000.00	308,587.72	102,722.65	283.00	103,005.65	297,397.72	12,300.00	309,697.72

**CHARTER SCHOOL
INTERIM FINANCIAL REPORT - ALTERNATIVE FORM
Second Interim Report - Detail**

Charter School Name: Alameda Community
(continued) Learning Center (ALC)
CDS #: 01-61119-0130609
Charter Approving Entity: Alameda City Unified
County: Alameda
Charter #: 0352
Fiscal Year: 2010/11

This charter school uses the following basis of accounting:

- ☒ **Accrual Basis (Applicable Capital Assets / Interest on Long-Term Debt / Long-Term Liabilities objects are 6900, 7438, 9400-9499, and 9660-9669)**
☐ Modified Accrual Basis (Applicable Capital Outlay / Debt Service objects are 6100-6170, 6200-6500, 7438, and 7439)

Description	Object Code	1st Interim Budget			Actuals thru 1/31			2nd Interim Budget		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
6. Capital Outlay (Objects 6100-6170, 6200-6500 for modified accrual)										
Land and Land Improvements	6100-6170			-			-			-
Buildings and Improvements of Buildings	6200			-			-			-
Books and Media for New School Libraries or Major Expansion of School Libraries	6300			-			-			-
Equipment	6400			-			-			-
Equipment Replacement	6500			-			-			-
Depreciation Expense (for accrual basis only)	6900			-			-			-
Total, Capital Outlay		-	-	-	-	-	-	-	-	-
7. Other Outgo										
Tuition to Other Schools	7110-7143			-			-			-
Transfers of Pass-through Revenues to Other LEAs	7211-7213			-			-			-
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE			-			-			-
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO			-			-			-
All Other Transfers	7281-7299			-			-			-
Debt Service:										
Interest	7438			-			-			-
Principal (for modified accrual basis only)	7439			-			-			-
Total, Other Outgo		-	-	-	-	-	-	-	-	-
8. TOTAL EXPENDITURES		1,597,414.76	140,428.86	1,737,843.62	827,516.62	68,175.03	895,691.65	1,605,566.66	144,828.19	1,750,394.85
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		43,653.47	1,743.63	45,397.11	(170,595.85)	(39,537.54)	(210,133.39)	38,232.82	3,344.30	41,577.12
D. OTHER FINANCING SOURCES / USES										
1. Other Sources	8930-8979			-			-			-
2. Less: Other Uses	7630-7699			-			-			-
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	1,743.63	(1,743.63)	-	(39,537.54)	39,537.54	-	3,344.30	(3,344.30)	-
4. TOTAL OTHER FINANCING SOURCES / USES		1,743.63	(1,743.63)	-	(39,537.54)	39,537.54	-	3,344.30	(3,344.30)	-
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		45,397.11	-	45,397.11	(210,133.39)	-	(210,133.39)	41,577.12	-	41,577.12

**CHARTER SCHOOL
INTERIM FINANCIAL REPORT - ALTERNATIVE FORM
Second Interim Report - Detail**

Charter School Name: Alameda Community
(continued) Learning Center (ACLC)
CDS #: 01-61119-0130609
Charter Approving Entity: Alameda City Unified
County: Alameda
Charter #: 0352
Fiscal Year: 2010/11

This charter school uses the following basis of accounting:

- ☒ **Accrual Basis (Applicable Capital Assets / Interest on Long-Term Debt / Long-Term Liabilities objects are 6900, 7438, 9400-9499, and 9660-9669)**
☐ **Modified Accrual Basis (Applicable Capital Outlay / Debt Service objects are 6100-6170, 6200-6500, 7438, and 7439)**

Description	Object Code	1st Interim Budget			Actuals thru 1/31			2nd Interim Budget		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
F. FUND BALANCE, RESERVES										
1. Beginning Fund Balance										
a. As of July 1	9791	See Note Below		-	See Note Below		-	See Note Below		-
b. Adjustments to Beginning Balance	9793, 9795			-			-			-
c. Adjusted Beginning Balance		-	-	-	-	-	-	-	-	-
2. Ending Fund Balance, June 30 (E + F.1.c.)		45,397.11	-	45,397.11	(210,133.39)	-	(210,133.39)	41,577.12	-	41,577.12
Components of Ending Fund Balance (Optional):										
Reserve for Revolving Cash (equals object 9130)	9711			-			-			-
Reserve for Stores (equals object 9320)	9712			-			-			-
Reserve for Prepaid Expenditures (equals object 9330)	9713			-			-			-
Reserve for All Others	9719			-			-			-
General Reserve	9730			-			-			-
Legally Restricted Balance	9740			-			-			-
Designated for Economic Uncertainties	9770			-			-			-
Other Designations	9775, 9780			-			-			-
Undesignated / Unappropriated Amount	9790	45,397.11	-	45,397.11	(210,133.39)	-	(210,133.39)	41,577.12	-	41,577.12

Note: Per AUSD request, we have reported a \$0 beginning fund balance, as the district has not yet cleared the 2009-10 ending fund balance from their books. Therefore, this report does not accurately reflect ACLC's beginning or projected ending fund balance.

**CHARTER SCHOOL
MULTI-YEAR PROJECTION - ALTERNATIVE FORM
Second Interim Report - MYP**

Charter School Name: Alameda Community
(continued) Learning Center (ACLC)
CDS #: 01-61119-0130609
Charter Approving Entity: Alameda City Unified
County: Alameda
Charter #: 0352
Fiscal Year: 2010/11

This charter school uses the following basis of accounting:

- ☒ Accrual Basis (Applicable Capital Assets / Interest on Long-Term Debt / Long-Term Liabilities objects are 6900, 7438, 9400-9499, and 9660-9669)
☐ Modified Accrual Basis (Applicable Capital Outlay / Debt Service objects are 6100-6170, 6200-6500, 7438, and 7439)

Description	Object Code	FY 2010/11			Totals for 2011/12	Totals for 2012/13
		Unrestricted	Restricted	Total		
A. REVENUES						
1. Revenue Limit Sources						
State Aid - Current Year	8011	0.00	0.00	0.00		
Charter Schools Gen. Purpose Entitlement - State Aid	8015	1,035,801.29	0.00	1,035,801.29	1,113,685.63	1,133,731.97
State Aid - Prior Years	8019	0.00	0.00	0.00		
Tax Relief Subventions (for rev. limit funded schools)	8020-8039	0.00	0.00	0.00		
County and District Taxes (for rev. limit funded schools)	8040-8079	0.00	0.00	0.00		
Miscellaneous Funds (for rev. limit funded schools)	8080-8089	0.00	0.00	0.00		
Revenue Limit Transfers (for rev. limit funded schools):						
PERS Reduction Transfer	8092	0.00	0.00	0.00		
Charter Schools Funding in lieu of Property Taxes	8096	426,003.84	0.00	426,003.84	503,603.05	512,667.91
Other Revenue Limit Transfers	8091, 8097	0.00	0.00	0.00		
Total, Revenue Limit Sources		1,461,805.13	0.00	1,461,805.13	1,617,288.68	1,646,399.88
2. Federal Revenues						
No Child Left Behind (Include ARRA)	8290	0.00	0.00	0.00		
Special Education - Federal	8181, 8182	0.00	0.00	0.00	34,620.66	35,243.83
Child Nutrition - Federal	8220	0.00	6,000.00	6,000.00	8,240.00	8,388.32
Other Federal Revenues (Include ARRA)	8110, 8260-8299	0.00	27,492.00	27,492.00		
Total, Federal Revenues		0.00	33,492.00	33,492.00	42,860.66	43,632.15
3. Other State Revenues						
Charter Schools Categorical Block Grant (N/A thru 2012/13 - SBX3-4)	N/A thru 2012/13	107,643.00	0.00	107,643.00	129,397.90	131,727.06
Special Education - State	StateRevSE	0.00	111,199.57	111,199.57	131,455.25	133,821.45
All Other State Revenues	StateRevAO	43,396.35	3,480.93	46,877.28	53,139.16	54,095.67
Total, Other State Revenues		151,039.35	114,680.50	265,719.85	313,992.32	319,644.18
4. Other Local Revenues						
All Other Local Revenues	LocalRevAO	30,955.00	0.00	30,955.00	27,402.12	27,895.36
Total, Local Revenues		30,955.00	0.00	30,955.00	27,402.12	27,895.36
5. TOTAL REVENUES		1,643,799.48	148,172.50	1,791,971.98	2,001,543.78	2,037,571.57
B. EXPENDITURES						
1. Certificated Salaries						
Certificated Teachers' Salaries	1100	606,288.61	74,781.00	681,069.61	787,628.71	801,806.02
Certificated Pupil Support Salaries	1200	0.00	0.00	0.00	0.00	0.00
Certificated Supervisors' and Administrators' Salaries	1300	176,400.00	19,600.00	196,000.00	209,580.00	213,352.44
Other Certificated Salaries	1900	57,032.65	0.00	57,032.65	58,494.34	59,547.24
Total, Certificated Salaries		839,721.26	94,381.00	934,102.26	1,055,703.05	1,074,705.70
2. Non-certificated Salaries						
Non-certificated Instructional Aides' Salaries	2100	43,040.32	16,830.00	59,870.32	64,161.08	65,315.98
Non-certificated Support Salaries	2200	458.19	0.00	458.19	0.00	0.00
Non-certificated Supervisors' and Administrators' Sal.	2300	0.00	0.00	0.00	0.00	0.00
Clerical and Office Salaries	2400	40,000.00	0.00	40,000.00	54,750.00	55,735.50
Other Non-certificated Salaries	2900	27,420.00	0.00	27,420.00	28,743.00	29,260.37
Total, Non-certificated Salaries		110,918.51	16,830.00	127,748.51	147,654.08	150,311.85

**CHARTER SCHOOL
MULTI-YEAR PROJECTION - ALTERNATIVE FORM
Second Interim Report - MYP**

Charter School Name: Alameda Community
(continued) Learning Center (ALCLC)
CDS #: 01-61119-0130609
Charter Approving Entity: Alameda City Unified
County: Alameda
Charter #: 0352
Fiscal Year: 2010/11

Description	Object Code	FY 2010/11			Totals for 2011/12	Totals for 2012/13
		Unrestricted	Restricted	Total		
3. Employee Benefits						
STRS	3101-3102	68,570.80	7,786.43	76,357.24	81,772.05	83,243.94
PERS	3201-3202	8,179.83	0.00	8,179.83	9,719.32	9,894.26
OASDI / Medicare / Alternative	3301-3302	21,364.46	2,499.33	23,863.79	31,262.61	31,825.33
Health and Welfare Benefits	3401-3402	89,400.00	6,600.00	96,000.00	100,800.00	102,614.40
Unemployment Insurance	3501-3502	11,830.90	0.00	11,830.90	12,422.45	12,646.05
Workers' Compensation Insurance	3601-3602	29,024.09	2,831.43	31,855.52	33,448.30	34,050.37
OPEB, Allocated	3701-3702	0.00	0.00	0.00		
OPEB, Active Employees	3751-3752	0.00	0.00	0.00		
PERS Reduction (for revenue limit funded schools)	3801-3802	0.00	0.00	0.00		
Other Employee Benefits	3901-3902	0.00	0.00	0.00		
Total, Employee Benefits		228,370.09	19,717.19	248,087.29	269,424.71	274,274.36
4. Books and Supplies						
Approved Textbooks and Core Curricula Materials	4100	14,563.57	0.00	14,563.57	15,000.92	15,270.94
Books and Other Reference Materials	4200	14,000.00	0.00	14,000.00	14,420.00	14,679.56
Materials and Supplies	4300	47,695.50	0.00	47,695.50	48,355.41	49,225.81
Noncapitalized Equipment	4400	45,900.00	100.00	46,000.00	49,440.00	50,329.92
Food	4700	7,000.00	1,500.00	8,500.00	11,330.00	11,533.94
Total, Books and Supplies		129,159.07	1,600.00	130,759.07	138,546.33	141,040.16
5. Services and Other Operating Expenditures						
Subagreements for Services	5100	0.00	0.00	0.00	0.00	0.00
Travel and Conferences	5200	650.00	300.00	950.00	978.50	996.11
Dues and Memberships	5300	2,214.00	0.00	2,214.00	2,583.24	2,629.74
Insurance	5400	12,105.00	0.00	12,105.00	15,202.46	15,476.10
Operations and Housekeeping Services	5500	44,385.00	0.00	44,385.00	54,044.10	55,016.89
Rentals, Leases, Repairs, and Noncap. Improvements	5600	13,800.00	0.00	13,800.00	14,214.00	14,469.85
Professional/Consulting Services and Operating Expend.	5800	212,222.72	12,000.00	224,222.72	257,234.09	261,864.30
Communications	5900	12,021.00	0.00	12,021.00	7,891.86	8,033.91
Total, Services and Other Operating Expenditures		297,397.72	12,300.00	309,697.72	352,148.25	358,486.92
6. Capital Outlay (Obj. 6100-6170, 6200-6500 for mod. accr. basis only)						
Land and Land Improvements	6100 - 6170	0.00	0.00	0.00	0.00	0.00
Buildings and Improvements of Buildings	6200	0.00	0.00	0.00	0.00	0.00
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	0.00	0.00	0.00	0.00	0.00
Equipment	6400	0.00	0.00	0.00	0.00	0.00
Equipment Replacement	6500	0.00	0.00	0.00	0.00	0.00
Depreciation Expense (for accrual basis only)	6900	0.00	0.00	0.00	0.00	0.00
Total, Capital Outlay		0.00	0.00	0.00	0.00	0.00
7. Other Outgo						
Tuition to Other Schools	7110-7143	0.00	0.00	0.00	0.00	0.00
Transfers of Pass-through Revenues to Other LEAs	7211-7213	0.00	0.00	0.00	0.00	0.00
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE	0.00	0.00	0.00	0.00	0.00
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	0.00	0.00	0.00	0.00	0.00
All Other Transfers	7280-7299	0.00	0.00	0.00	0.00	0.00
Debt Service:						
Interest	7438	0.00	0.00	0.00	0.00	0.00
Principal (for modified accrual basis only)	7439	0.00	0.00	0.00	0.00	0.00
Total, Other Outgo		0.00	0.00	0.00	0.00	0.00
8. TOTAL EXPENDITURES		1,605,566.66	144,828.19	1,750,394.85	1,963,476.42	1,998,819.00
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		38,232.82	3,344.30	41,577.12	38,067.36	38,752.57

**CHARTER SCHOOL
MULTI-YEAR PROJECTION - ALTERNATIVE FORM
Second Interim Report - MYP**

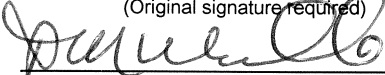
Charter School Name: Alameda Community
(continued) Learning Center (ACLC)
CDS #: 01-61119-0130609
Charter Approving Entity: Alameda City Unified
County: Alameda
Charter #: 0352
Fiscal Year: 2010/11

Description	Object Code	FY 2010/11			Totals for 2011/12	Totals for 2012/13
		Unrestricted	Restricted	Total		
D. OTHER FINANCING SOURCES / USES						
1. Other Sources	8930-8979	0.00	0.00	0.00	0.00	0.00
2. Less: Other Uses	7630-7699	0.00	0.00	0.00	0.00	0.00
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	3,344.30	(3,344.30)	0.00	0.00	0.00
4. TOTAL OTHER FINANCING SOURCES / USES		3,344.30	(3,344.30)	0.00	0.00	0.00
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		41,577.12	0.00	41,577.12	38,067.36	38,752.57
F. FUND BALANCE, RESERVES						
1. Beginning Fund Balance						
a. As of July 1	9791	0.00	0.00	0.00	41,577.12	79,644.48
b. Adjustments to Beginning Balance	9793, 9795	0.00	0.00	0.00	0.00	0.00
c. Adjusted Beginning Balance		0.00	0.00	0.00	41,577.12	79,644.48
2. Ending Fund Balance, June 30 (E + F.1.c.)		41,577.12	0.00	41,577.12	79,644.48	118,397.05
Components of Ending Fund Balance (Optional):						
Reserve for Revolving Cash (equals object 9130)	9711	0.00	0.00	0.00		
Reserve for Stores (equals object 9320)	9712	0.00	0.00	0.00		
Reserve for Prepaid Expenditures (equals object 9330)	9713	0.00	0.00	0.00		
Reserve for All Others	9719	0.00	0.00	0.00		
General Reserve	9730	0.00	0.00	0.00		
Legally Restricted Balance	9740	0.00	0.00	0.00		
Designated for Economic Uncertainties	9770	0.00	0.00	0.00		
Other Designations	9775, 9780	0.00	0.00	0.00		
Undesignated / Unappropriated Amount	9790	41,577.12	0.00	41,577.12	79,644.48	118,397.05

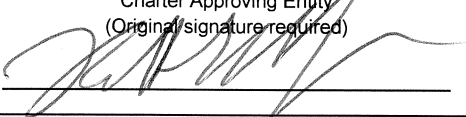
**CHARTER SCHOOL
INTERIM FINANCIAL REPORT - ALTERNATIVE FORM
Second Interim Report Certification**

Charter School Name: Bay Area School of Enterprise
(continued) _____
CDS #: 01-61119-0130625
Charter Approving Entity: Alameda Unified School Distri
County: Alameda
Charter #: 398
Fiscal Year: 2010/11

To the entity that approved the charter school:
(X) 2010/11 CHARTER SCHOOL SECOND INTERIM FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been approved, and is hereby filed by the charter school pursuant to *Education Code* Section 47604.33.

Signed: Patricia Murillo Date: 2/28/11
Charter School Official
(Original signature required)
Print Name:  Title: 3/4/11

To the County Superintendent of Schools:
(X) 2010/11 CHARTER SCHOOL SECOND INTERIM FINANCIAL REPORT -- ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to *Education Code* Section 47604.33.

Signed: Robert Shemwell Date: 3-4-11
Authorized Representative of
Charter Approving Entity
(Original signature required)
Print Name:  Title: 3-4-11

For additional information on the Second Interim Report, please contact:

For Approving Entity:

Madeline Gabel
Name
Director of Business Services, AUSD
Title
(510) 337-7082
Phone
mgabel@alameda.k12.ca.us
E-mail

For Charter School:

Patricia Murillo
Name
Executive Director
Title
(510) 748-4314 ext. 316
Phone
pmurillo@alternativesinaction.org
E-mail

This report has been verified for mathematical accuracy by the County Superintendent of Schools, pursuant to *Education Code* Section 47604.33.

ACOE District Advisor

Date

**CHARTER SCHOOL
INTERIM FINANCIAL REPORT - ALTERNATIVE FORM
Second Interim Report - Summary**

Charter School Name: Bay Area School of Enterprise
(continued)
CDS #: 01-61119-0130625
Charter Approving Entity: Alameda Unified School District
County: Alameda
Charter #: 398
Fiscal Year: 2010/11

					2nd Interim vs. 1st Interim Increase, (Decrease)	
Description	Object Code	1st Interim Budget (X)	Actuals thru 1/31 (Y)	2nd Interim Budget (Z)	\$ Difference (Z) vs. (X)	% Change (Z) vs. (X)
A. REVENUES						
1. Revenue Limit Sources						
State Aid - Current Year	8011	-	-	-	-	
Charter Schools Gen. Purpose Entitlement - State Aid	8015	393,734.15	210,736.00	452,572.00	58,837.85	14.94%
State Aid - Prior Years	8019	-	16.00	-	-	
Tax Relief Subventions (for rev. limit funded schools)	8020-8039	-	-	-	-	
County and District Taxes (for rev. limit funded schools)	8040-8079	-	-	-	-	
Miscellaneous Funds (for rev. limit funded schools)	8080-8089	-	-	-	-	
Revenue Limit Transfers (for rev. limit funded schools):						
PERS Reduction Transfer	8092	-	-	-	-	
Charter Schools Funding in Lieu of Property Taxes	8096	174,119.40	167,602.00	165,828.00	(8,291.40)	-4.76%
Other Revenue Limit Transfers	8091, 8097	-	-	-	-	
Total, Revenue Limit Sources		567,853.55	378,354.00	618,400.00	50,546.45	8.90%
2. Federal Revenues						
No Child Left Behind (Include ARRA)	8290	35,172.50	-	35,172.50	-	0.00%
Special Education - Federal	8181, 8182	-	-	-	-	
Child Nutrition - Federal	8220	-	-	-	-	
Other Federal Revenues (Include ARRA)	8110, 8260-8299	-	46,890.33	103,199.00	103,199.00	New
Total, Federal Revenues		35,172.50	46,890.33	138,371.50	103,199.00	293.41%
3. Other State Revenues						
Charter Schools Categorical Block Grant(N/A thru 2012/13-SBX3-4)	N/A	46,774.45	-	-	(46,774.45)	(100%)
Special Education - State	StateRevSE	-	-	-	-	
All Other State Revenues	StateRevAO	29,470.00	39,112.52	52,852.00	23,382.00	79.34%
Total, Other State Revenues		76,244.45	39,112.52	52,852.00	(23,392.45)	-30.68%
4. Other Local Revenues						
All Other Local Revenues	LocalRevAO	142,423.95	73,677.11	99,233.00	(43,190.95)	-30.33%
Total, Local Revenues		142,423.95	73,677.11	99,233.00	(43,190.95)	-30.33%
5. TOTAL REVENUES		821,694.45	538,033.96	908,856.50	87,162.05	10.61%
B. EXPENDITURES						
1. Certificated Salaries						
Certificated Teachers' Salaries	1100	221,483.00	104,455.16	208,925.00	(12,558.00)	-5.67%
Certificated Pupil Support Salaries	1200	-	-	-	-	
Certificated Supervisors' and Administrators' Salaries	1300	75,650.00	55,333.28	69,525.00	(6,125.00)	-8.10%
Other Certificated Salaries	1900	-	6,366.22	10,350.00	10,350.00	New
Total, Certificated Salaries		297,133.00	166,154.66	288,800.00	(8,333.00)	-2.80%
2. Non-certificated Salaries						
Non-certificated Instructional Aides' Salaries	2100	28,088.00	5,984.00	29,667.00	1,579.00	5.62%
Non-certificated Support Salaries	2200	65,337.00	37,042.47	68,828.25	3,491.25	5.34%
Non-certificated Supervisors' and Administrators' Sal.	2300	34,600.00	20,212.50	36,300.00	1,700.00	4.91%
Clerical and Office Salaries	2400	63,300.00	32,953.32	58,880.00	(4,420.00)	-6.98%
Other Non-certificated Salaries	2900	-	-	-	-	
Total, Non-certificated Salaries		191,325.00	96,192.29	193,675.25	2,350.25	1.23%
3. Employee Benefits						
STRS	3101-3102	-	-	-	-	
PERS	3201-3202	-	-	-	-	
OASDI / Medicare / Alternative	3301-3302	6,660.00	4,397.45	7,201.68	541.68	8.13%
Health and Welfare Benefits	3401-3402	32,672.00	17,358.08	35,029.00	2,357.00	7.21%
Unemployment Insurance	3501-3502	3,740.00	5,275.48	7,308.49	3,568.49	95.41%
Workers' Compensation Insurance	3601-3602	6,846.00	7,143.50	7,172.44	326.44	4.77%
OPEB, Allocated	3701-3702	28,368.00	18,802.73	30,610.92	2,242.92	7.91%
OPEB, Active Employees	3751-3752	-	-	-	-	
PERS Reduction (for revenue limit funded schools)	3801-3802	-	-	-	-	
Other Employee Benefits	3901-3902	-	173.72	-	-	
Total, Employee Benefits		78,286.00	53,150.96	87,322.53	9,036.53	11.54%
4. Books and Supplies						
Approved Textbooks and Core Curricula Materials	4100	-	-	-	-	
Books and Other Reference Materials	4200	9,000.00	8,003.99	8,000.00	(1,000.00)	-11.11%
Materials and Supplies	4300	15,380.00	5,362.14	6,500.00	(8,880.00)	-57.74%
Noncapitalized Equipment	4400	-	-	-	-	
Food	4700	-	2,540.10	4,980.00	4,980.00	New
Total, Books and Supplies		24,380.00	15,906.23	19,480.00	(4,900.00)	-20.10%

**CHARTER SCHOOL
INTERIM FINANCIAL REPORT - ALTERNATIVE FORM
Second Interim Report - Summary**

Charter School Name: Bay Area School of Enterprise
(continued)
CDS #: 01-61119-0130625
Charter Approving Entity: Alameda Unified School District
County: Alameda
Charter #: 398
Fiscal Year: 2010/11

Description	Object Code	1st Interim Budget (X)	Actuals thru 1/31 (Y)	2nd Interim Budget (Z)	2nd Interim vs. 1st Interim Increase, (Decrease)	
					\$ Difference (Z) vs. (X)	% Change (Z) vs. (X)
5. Services and Other Operating Expenditures						
Subagreements for Services	5100	-	-	-	-	
Travel and Conferences	5200	8,420.00	9,423.00	10,600.00	2,180.00	25.89%
Dues and Memberships	5300	2,830.00	11,944.50	7,500.00	4,670.00	165.02%
Insurance	5400	5,250.00	5,616.23	5,500.00	250.00	4.76%
Operations and Housekeeping Services	5500	12,852.00	36,405.71	30,000.00	17,148.00	133.43%
Rentals, Leases, Repairs, and Noncap. Improvements	5600	12,321.54	15,015.46	9,608.32	(2,713.22)	-22.02%
Professional/Consulting Services and Operating Expend.	5800	113,620.00	99,045.86	136,960.00	23,340.00	20.54%
Communications	5900	5,070.00	2,118.26	8,740.00	3,670.00	72.39%
Total, Services and Other Operating Expenditures		160,363.54	179,569.02	208,908.32	48,544.78	30.27%
6. Capital Outlay (Objects 6100-6170, 6200-6500 modified accrual basis only)						
Land and Land Improvements	6100-6170	-	-	-	-	
Buildings and Improvements of Buildings	6200	-	-	-	-	
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	-	-	-	-	
Equipment	6400	-	-	-	-	
Equipment Replacement	6500	-	-	-	-	
Depreciation Expense (for accrual basis only)	6900	8,000.00	-	8,000.00	-	0.00%
Total, Capital Outlay		8,000.00	-	8,000.00	-	0.00%
7. Other Outgo						
Tuition to Other Schools	7110-7143	-	-	6,712.52	6,712.52	New
Transfers of Pass-through Revenues to Other LEAs	7211-7213	-	-	-	-	
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE	-	-	-	-	
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	-	-	-	-	
All Other Transfers	7281-7299	-	-	-	-	
Debt Service:						
Interest	7438	-	437.56	1,760.00	1,760.00	New
Principal (for modified accrual basis only)	7439	-	-	-	-	
Total, Other Outgo		-	437.56	8,472.52	8,472.52	New
8. TOTAL EXPENDITURES		759,487.54	511,410.72	814,658.62	55,171.08	7.26%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		62,206.91	26,623.24	94,197.88	31,990.97	51.43%
D. OTHER FINANCING SOURCES / USES						
1. Other Sources	8930-8979	-	-	-	-	
2. Less: Other Uses	7630-7699	-	-	-	-	
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	-	-	-	-	
4. TOTAL OTHER FINANCING SOURCES / USES		-	-	-	-	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		62,206.91	26,623.24	94,197.88	31,990.97	51.43%
F. FUND BALANCE, RESERVES						
1. Beginning Fund Balance						
a. As of July 1	9791	145,473.05	145,473.05	145,473.05	-	0.00%
b. Adjustments to Beginning Balance	9793, 9795	-	-	-	-	
c. Adjusted Beginning Balance		145,473.05	145,473.05	145,473.05		
2. Ending Fund Balance, June 30 (E + F.1.c.)		207,679.96	172,096.29	239,670.93		
Components of Ending Fund Balance (Optional):						
Reserve for Revolving Cash (equals object 9130)	9711	-	-	-	-	
Reserve for Stores (equals object 9320)	9712	-	-	-	-	
Reserve for Prepaid Expenditures (equals object 9330)	9713	-	-	-	-	
Reserve for All Others	9719	-	-	-	-	
General Reserve	9730	-	-	-	-	
Legally Restricted Balance	9740	-	-	-	-	
Designated for Economic Uncertainties	9770	-	-	-	-	
Other Designations	9775, 9780	-	-	-	-	
Undesignated / Unappropriated Amount	9790	207,679.96	172,096.29	239,670.93	31,990.97	15.40%

CHARTER SCHOOL
INTERIM FINANCIAL REPORT - ALTERNATIVE FORM
Second Interim Report - Detail

Charter School Name: Bay Area School of Enterprise
 (continued)
 CDS #: 01-61119-0130625
 Charter Approving Entity: Alameda Unified School District
 County: Alameda
 Charter #: 398
 Fiscal Year: 2010/11

This charter school uses the following basis of accounting:

- ☒ **Accrual Basis** (Applicable Capital Assets / Interest on Long-Term Debt / Long-Term Liabilities objects are 6900, 7438, 9400-9499, and 9660-9669)
☐ **Modified Accrual Basis** (Applicable Capital Outlay / Debt Service objects are 6100-6170, 6200-6500, 7438, and 7439)

Object Code	1st Interim Budget			Actuals thru 1/31			2nd Interim Budget		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
A. REVENUES									
1. Revenue Limit Sources									
State Aid - Current Year									
Charter Schools Gen. Purpose Entitlement - State Aid									
State Aid - Prior Years	393,734.15		393,734.15	210,736.00		210,736.00	452,572.00		452,572.00
Tax Relief Subventions (for rev. limit funded schools)				16.00		16.00			
County and District Taxes (for rev. limit funded schools)									
Miscellaneous Funds (for rev. limit funded schools)									
Revenue Limit Transfers (for rev. limit funded schools):									
PERS Reduction Transfer									
Charter Schools Funding in lieu of Property Taxes	174,119.40		174,119.40	167,602.00		167,602.00	165,828.00		165,828.00
Other Revenue Limit Transfers									
Total, Revenue Limit Sources	567,853.55	-	567,853.55	378,354.00	-	378,354.00	618,400.00	-	618,400.00
2. Federal Revenues									
No Child Left Behind (Include ARRA)									
Special Education - Federal		35,172.50	35,172.50				35,172.50		35,172.50
Child Nutrition - Federal									
Other Federal Revenues (Include ARRA)				46,890.33		46,890.33	103,199.00		103,199.00
Total, Federal Revenues		35,172.50	35,172.50	46,890.33	-	46,890.33	138,371.50	-	138,371.50
3. Other State Revenues									
Charter Schools Categorical Block Grant (N/A thru 2012/13 - SBX3-4)									
Special Education - State	46,774.45		46,774.45						
All Other State Revenues	29,470.00		29,470.00	39,112.52		39,112.52	52,852.00		52,852.00
Total, Other State Revenues	76,244.45	-	76,244.45	39,112.52	-	39,112.52	52,852.00	-	52,852.00
4. Other Local Revenues									
All Other Local Revenues	77,948.95	64,475.00	142,423.95	19,603.11	54,074.00	73,677.11	39,733.00	59,500.00	99,233.00
Total, Local Revenues	77,948.95	64,475.00	142,423.95	19,603.11	54,074.00	73,677.11	39,733.00	59,500.00	99,233.00
5. TOTAL REVENUES	722,046.95	99,647.50	821,694.45	483,959.96	54,074.00	538,033.96	849,356.50	59,500.00	908,856.50