

Academy of Alameda Financial Update

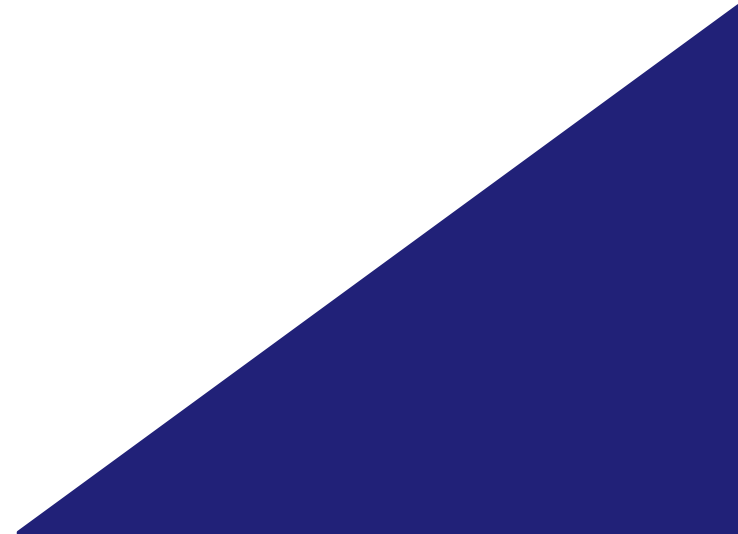
NAOMI STEWART AND JEAN YANG
FINANCE COMMITTEE MEETING
11/4/24



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September Forecast Update



September v August Forecast v Original Budget

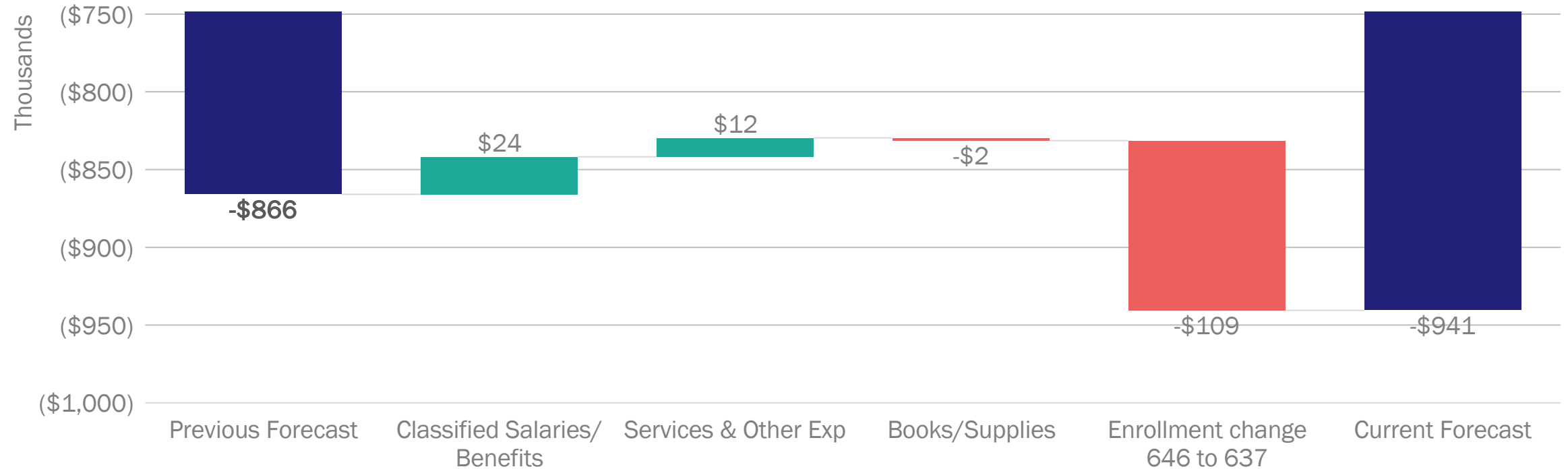


Net income **-\$940k**, **23.59%** fund balance, net change **-\$74k**

		2024-25	2024-25	2024-25	Variance
		Budget	Previous Forecast	Current Forecast	
Revenue	LCFF Entitlement	7,249,707	7,195,125	7,098,375	(96,750)
	Federal Revenue	265,100	251,387	251,387	-
	Other State Revenues	1,675,746	1,725,269	1,715,307	(9,962)
	Local Revenues	964,226	872,298	869,883	(2,415)
	Fundraising and Grants	6,126	4,849	4,849	-
	Total Revenue	10,160,906	10,048,927	9,939,800	(109,127)
Expenses	Compensation and Benefits	8,610,747	8,482,967	8,458,932	24,035
	Books and Supplies	382,340	348,060	349,826	(1,766)
	Services and Other Operating	1,880,852	2,072,255	2,060,042	12,213
	Depreciation	10,258	11,534	11,534	-
	Total Expenses	10,884,197	10,914,816	10,880,335	34,481
	Operating Income	(723,291)	(865,889)	(940,534)	(74,645)
	Beginning Balance (Audited)	3,600,333	3,507,402	3,507,402	-
	Operating Income	(723,291)	(865,889)	(940,534)	(74,645)
	Ending Fund Balance (incl. Depreciation)	2,877,042	2,641,513	2,566,868	(74,645)
	Ending Fund Balance as % of Expenses	26.43%	24.20%	23.59%	-0.61%

September 2024 Forecast Update

Decrease by \$74k since August forecast



CATEGORY	BOTTOM LINE IMPACT	NOTES
Previous Forecast	(865,889)	
Classified Salaries/Benefits	24,035	Savings due to Adj salaries for new IA hire, Clerical shift to part-time; increase in Afterschool after filling 3 vacancies and turnover
Services & Other Exp	12,213	Savings in subscriptions and janitorial expenses; spent SIS budget
Books/Supplies	(1,766)	Increase Org Culture and Supplies
Enrollment change 646 to 637	(109,127)	Decrease in LCFF, SPED, State Lottery, Afterschool Program Revenue
Current Forecast	(940,534)	

September 2024 Enrollment Assumptions + Impact



Forecast decrease 14 enrollment/13 ADA since original budget, due to M1 actuals

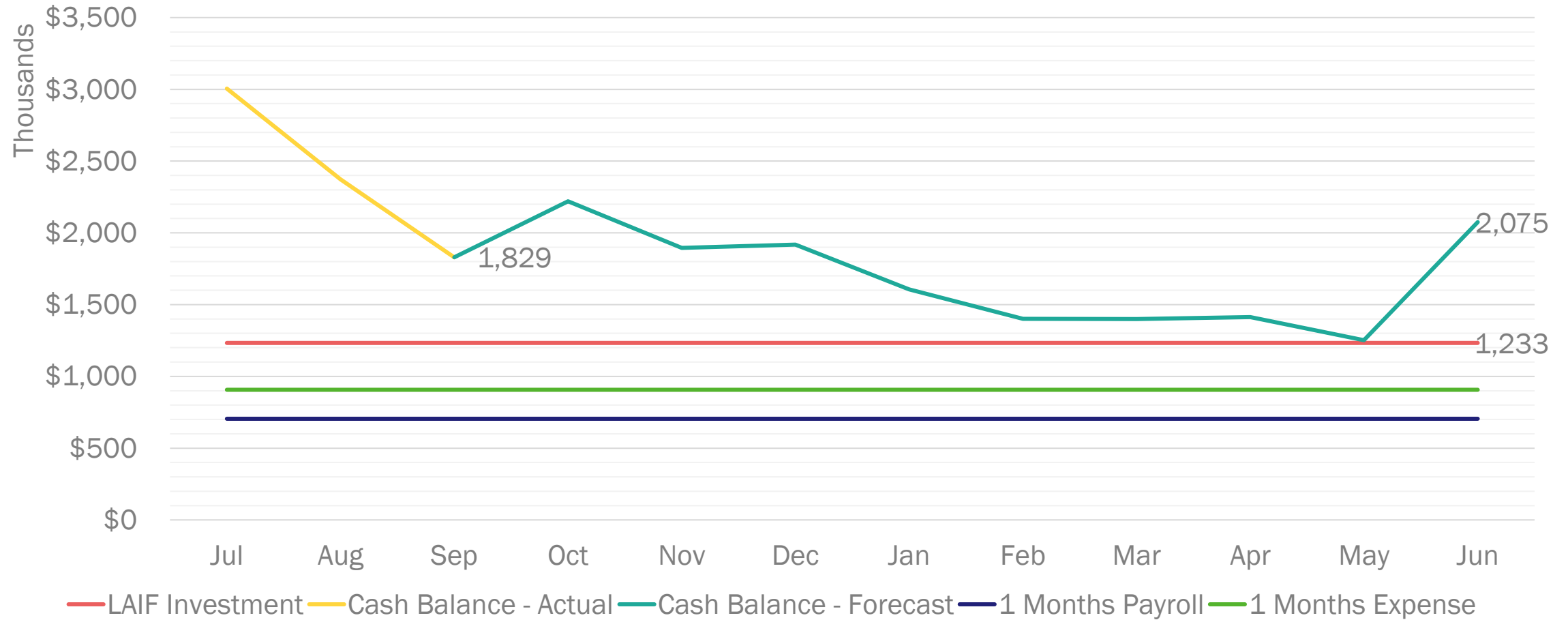
Enrollment Assumptions	Original Budget	September Forecast	Variance Budget v Sept	Month 1 Enrollment/ADA
Enrollment	651	637	-14	627
ADA	605	592	-13	596
ADA Percentage	93%	93%	0%	95%

Revenue Impact	Original Budget	September Forecast	Total Impact
LCFF	7,249,707	7,098,375	(151,333)
Fed/State/Local Revenue	2,099,158	2,002,600	(96,558)
			<u>(247,890)</u>

September 2024 Cash Balance



September ending cash was 1.8mil; LAIF* investment at 1.2mil



*LAIF (Local Agency Investment Fund): AOA's fair value investment portfolio

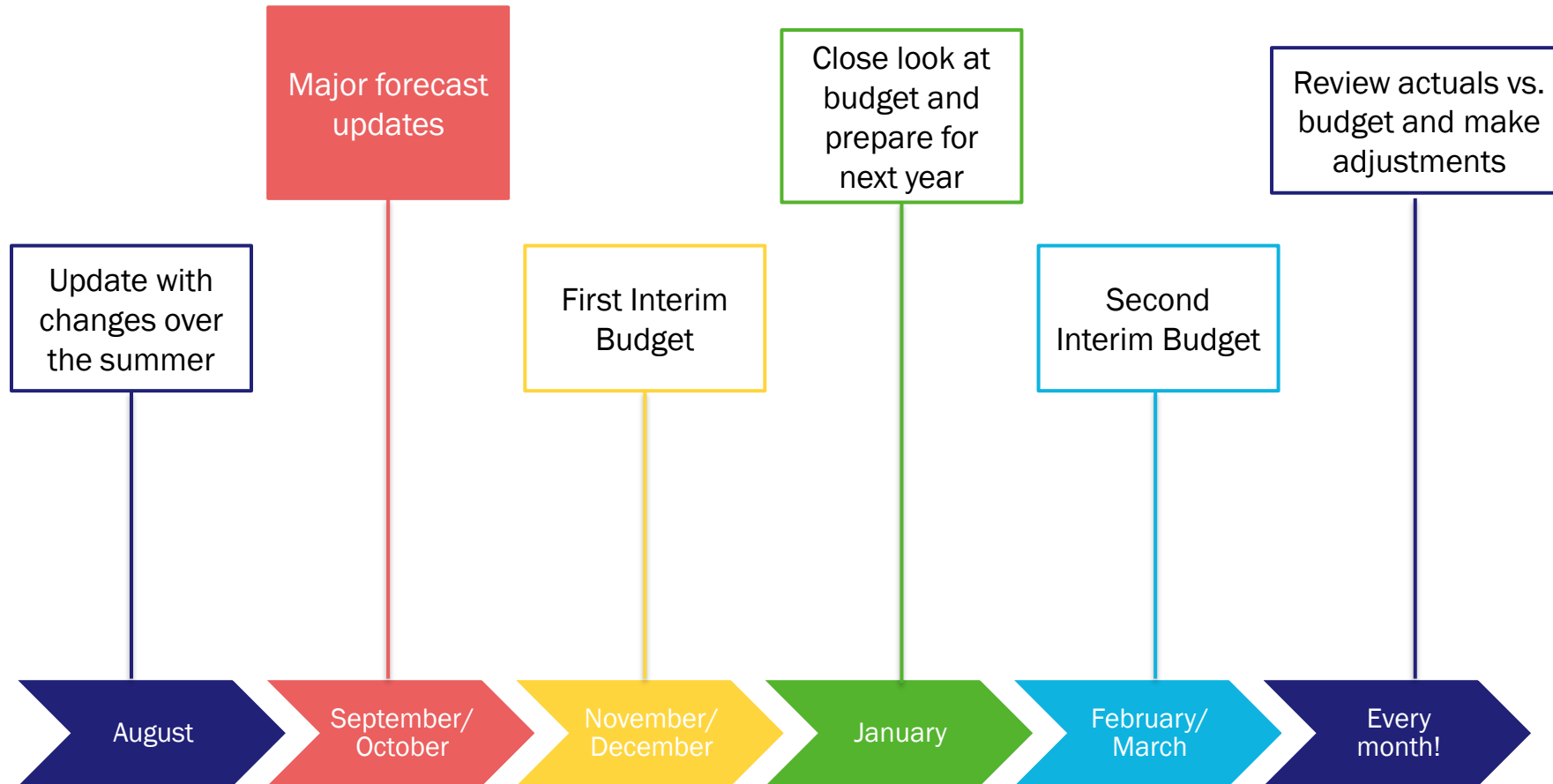
3-yr MYP Update & Discussion



Budget Monitoring



Review 3yr MYP budget for material changes in preparation for 1st Interim



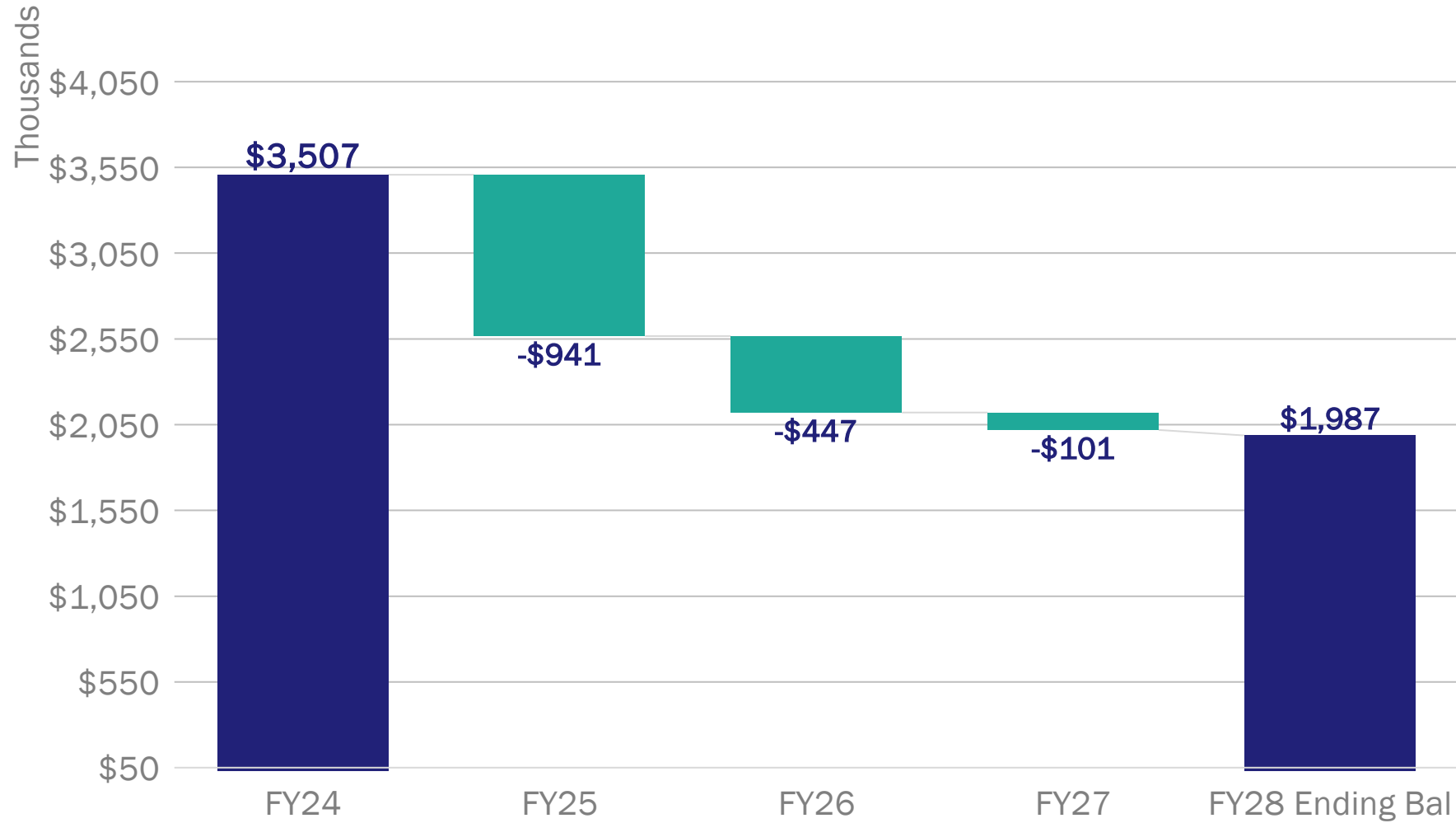
3-yr MYP – Savings to reach 25% Fund Balance

Total savings needed to reach 25% fund balance each year; FY25 find \$153k in savings

		2024-25	2025-26	2026-27
		Current Forecast	Projected Budget	Projected Budget
Revenue	LCFF Entitlement	7,098,375	7,926,740	8,436,334
	Federal Revenue	251,387	253,407	259,835
	Other State Revenues	1,715,307	1,423,910	1,463,129
	Local Revenues	869,883	918,706	945,299
	Fundraising and Grants	4,849	49,649	4,849
	Total Revenue	9,939,800	10,572,412	11,109,446
Expenses	Compensation and Benefits	8,458,932	8,579,768	8,761,360
	Books and Supplies	349,826	368,052	344,813
	Services and Other Operating	2,060,042	2,059,754	2,092,694
	Depreciation	11,534	11,534	11,534
	Total Expenses	10,880,335	11,019,108	11,210,401
	Operating Income	(940,534)	(446,695)	(100,955)
Beginning Balance (Audited)		3,507,402	2,566,868	2,120,172
Operating Income		(940,534)	(446,695)	(100,955)
Ending Fund Balance (incl. Depreciation)		2,566,868	2,120,172	2,019,217
Ending Fund Balance as % of Expenses		23.6%	19.2%	18.0%
Total Savings to reach 25% ending fund balance		153,216	634,605	783,383

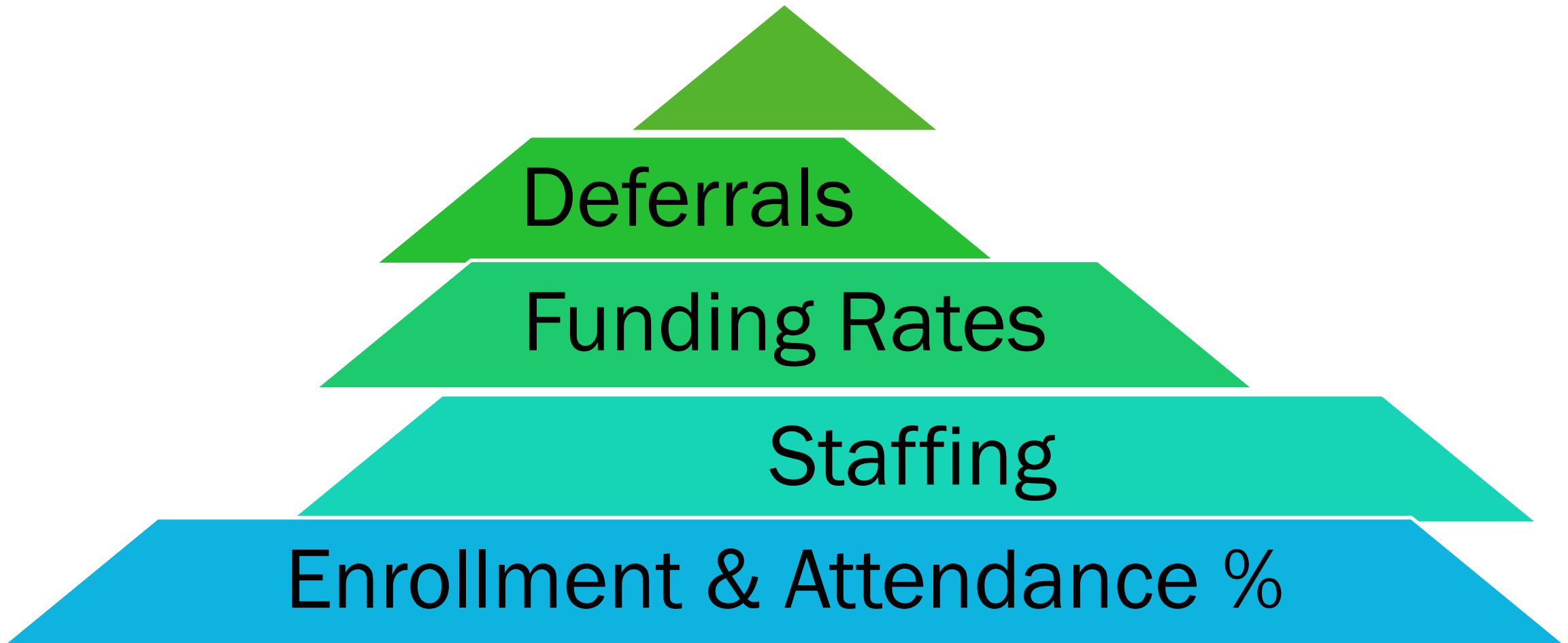
Fund Balance Over Time

1.9 million ending fund balance (15% of expenses) by FY28



Opportunities and Uncertainties

While deferral and rate changes are not within our control, staffing and enrollment/attd % are.

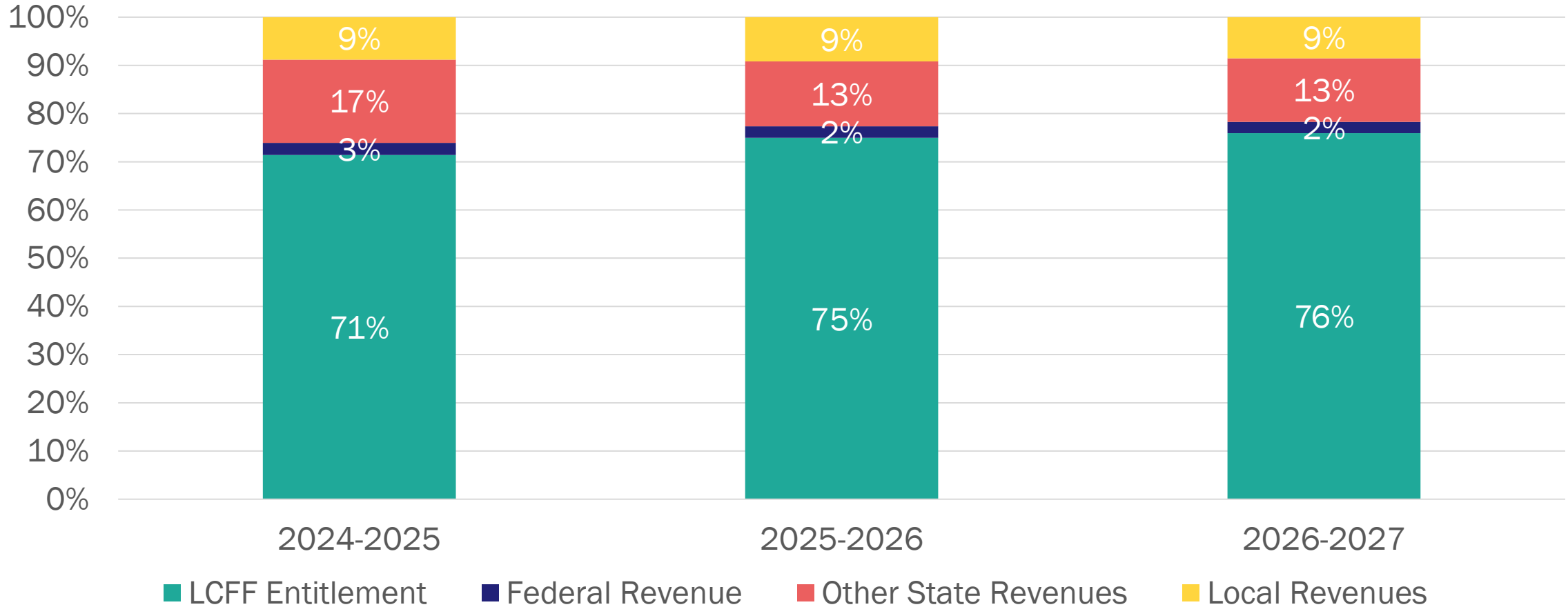


3-yr MYP Assumptions

	FY25	FY26	FY27
	Projected	Projected	Projected
TK	24	40	40
K-5	312	52	52
6-8	301	333	353
Enrollment	637	685	705
Enroll Inc.		+48	+20
ADA %	93.0%	93.0%	93.4%
Total ADA	592	637	658
COLA	1.07%	2.93%	3.08%
New FTE	-1.28	2.49	0.00
FTE	84.3	86.8	86.8
Total Headcount	92	92	92
Operating Income	(940,534)	(446,695)	(100,955)

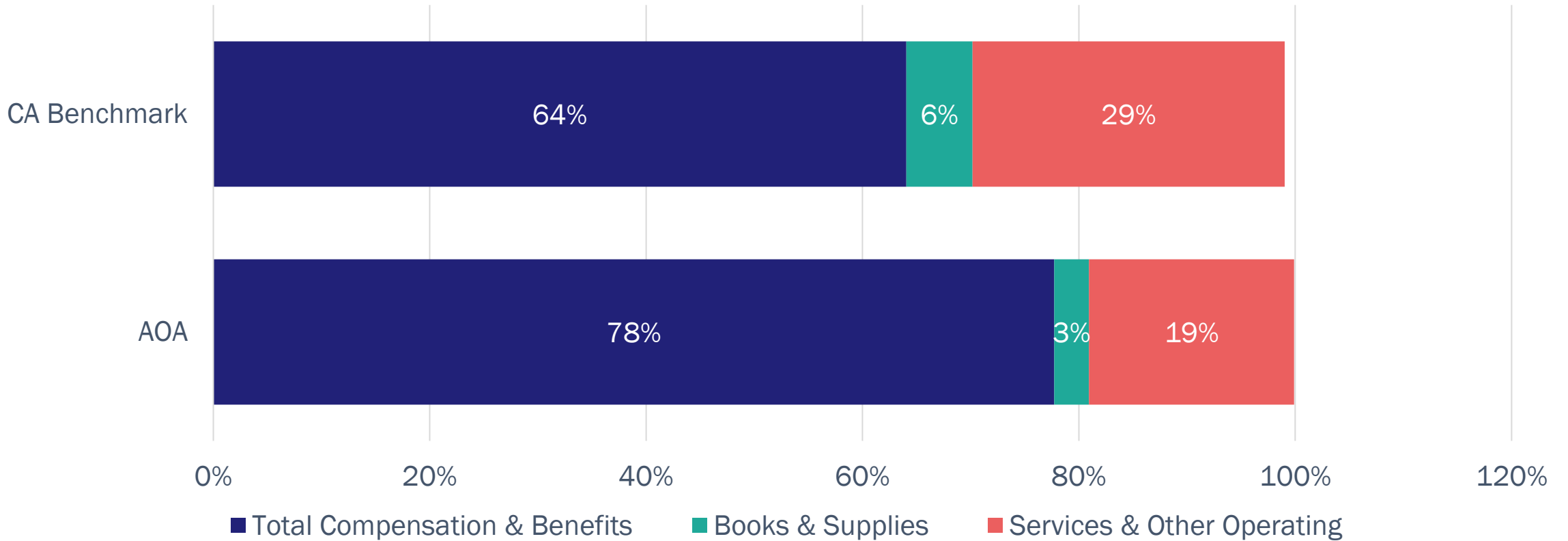
Percent Distribution of Budget - Revenue

More than 98% of revenue based on enrollment/ADA



Expense Breakdown: AOA vs. CA Benchmark

AOA spends 14% more in payroll than avg. CA charter school (\$1.24M)



Monthly Financial Summary

Next Steps

- FY24 Audit and FY25 1st Interim Report board approval needed by 12/2 - Due to AUSD by 12/10

Goals & Horizon Issues

- Achieve 25% fund balance
- Finalize October forecast changes by 11/15 to lock 3yr MYP for 1st Interim Budget submission

Exhibits



Academy of Alameda
Income Statement
As of Sep FY2025

	Actual			YTD	Budget & Forecast					
	Jul	Aug	Sep	Actual YTD	Approved Budget v1	Previous Forecast	Current Forecast	Previous Forecast vs. Current Forecast	Current Forecast Remaining	% Current Forecast Spent
SUMMARY										
Revenue										
LCFF Entitlement	-	152,714	313,700	466,414	7,249,707	7,195,125	7,098,375	(96,750)	6,631,961	7%
Federal Revenue	-	-	-	-	265,100	251,387	251,387	-	251,387	0%
Other State Revenues	61,912	24,925	430,371	517,208	1,675,746	1,725,269	1,715,307	(9,962)	1,198,099	30%
Local Revenues	10,193	28,720	3,228	42,141	964,226	872,298	869,883	(2,415)	827,742	5%
Fundraising and Grants	230	159	367	756	6,126	4,849	4,849	-	4,093	16%
Total Revenue	72,335	206,518	747,667	1,026,519	10,160,906	10,048,927	9,939,800	(109,127)	8,913,281	10%
Expenses										
Compensation and Benefits	293,071	737,388	776,593	1,807,052	8,610,747	8,482,967	8,458,932	24,035	6,651,880	21%
Books and Supplies	55,092	54,684	17,747	127,523	382,340	348,060	349,826	(1,766)	222,303	36%
Services and Other Operating Expenditures	98,841	140,311	148,060	387,212	1,880,852	2,072,255	2,060,042	12,213	1,672,831	19%
Depreciation	-	-	-	-	10,258	11,534	11,534	-	11,534	0%
Other Outflows & Amortization	-	-	-	-	-	-	-	-	-	-
Total Expenses	447,004	932,383	942,399	2,321,787	10,884,197	10,914,816	10,880,335	34,481	8,558,548	21%
Operating Income	(374,669)	(725,865)	(194,733)	(1,295,267)	(723,291)	(865,889)	(940,534)	(74,645)	354,733	
Fund Balance										
Beginning Balance (Audited)					3,600,333	3,507,402	3,507,402			
Operating Income					(723,291)	(865,889)	(940,534)			
Ending Fund Balance					2,877,042	2,641,513	2,566,868			
Fund Balance as a % of Expenses					26%	24%	24%			

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Income Statement
As of Sep FY2025

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	Jul	Aug	Sep	Actual YTD	Approved Budget v1	Previous Forecast	Current Forecast	Previous Forecast vs. Current Forecast	Current Forecast Remaining	% Current Forecast Spent
KEY ASSUMPTIONS										
Enrollment Summary										
K-3					232	232	232	-		
4-6					219	219	215	(4)		
7-8					200	195	190	(5)		
Total Enrolled					651	646	637	(9)		
ADA %										
K-3					93.0%	93.0%	93.0%	0.0%		
4-6					93.0%	93.0%	93.0%	0.0%		
7-8					93.0%	93.0%	93.0%	0.0%		
Average ADA %					93.0%	93.0%	93.0%	0.0%		
ADA										
K-3					215.76	215.76	215.76	-		
4-6					203.67	203.67	199.95	(3.72)		
7-8					186.00	181.35	176.70	(4.65)		
Total ADA					605.43	600.78	592.41	(8.37)		

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REVENUE										
LCFF Entitlement										
8011 Charter Schools General Purpose Entitlement - State Aid	-	152,714	152,714	305,428	2,920,586	3,261,095	3,219,153	(41,942)	2,913,725	9%
8012 Education Protection Account Entitlement	-	-	-	-	1,530,618	1,147,018	1,131,038	(15,980)	1,131,038	0%
8096 Charter Schools in Lieu of Property Taxes	-	-	160,986	160,986	2,798,503	2,787,012	2,748,184	(38,828)	2,587,198	6%
SUBTOTAL - LCFF Entitlement	-	152,714	313,700	466,414	7,249,707	7,195,125	7,098,375	(96,750)	6,631,961	7%
Federal Revenue										
8181 Special Education - Entitlement	-	-	-	-	96,918	83,287	83,287	-	83,287	0%
8291 Title I	-	-	-	-	130,112	130,112	130,112	-	130,112	0%
8292 Title II	-	-	-	-	16,580	16,580	16,580	-	16,580	0%
8293 Title III	-	-	-	-	10,899	10,817	10,817	-	10,817	0%
8294 Title IV	-	-	-	-	10,591	10,591	10,591	-	10,591	0%
SUBTOTAL - Federal Revenue	-	-	-	-	265,100	251,387	251,387	-	251,387	0%
Other State Revenue										
8319 Other State Apportionments - Prior Years	61,912	-	-	61,912	-	61,912	61,912	-	-	100%
8381 Special Education - Entitlement (State)	-	-	47,734	47,734	494,335	495,832	488,924	(6,908)	441,190	10%
8382 Special Education Reimbursement (State)	-	2,401	2,401	4,802	48,259	47,888	47,221	(667)	42,419	10%
8550 Mandated Cost Reimbursements	-	-	-	-	11,515	11,602	11,602	-	11,602	0%
8560 State Lottery Revenue	-	-	-	-	157,455	171,305	168,918	(2,387)	168,918	0%
8590 All Other State Revenue	-	-	357,712	357,712	339,310	357,713	357,713	-	0	100%
8591 Prop 28 Arts & Music in Schools	-	4,630	4,630	9,260	101,652	92,597	92,597	-	83,337	10%
8593 ELO-Program (2600)	-	17,894	17,894	35,788	408,806	358,210	358,210	-	322,422	10%
8595 Afterschool (ASES)	-	-	-	-	114,414	128,210	128,210	-	128,210	0%
SUBTOTAL - Other State Revenue	61,912	24,925	430,371	517,208	1,675,746	1,725,269	1,715,307	(9,962)	1,198,099	30%
Local Revenue										
8639 All Other Sales	-	-	-	-	1,284	1,284	1,284	-	1,284	0%
8660 Interest	-	-	-	-	71	71	71	-	71	0%
8662 Net Increase (Decrease	-	-	-	-	56,100	38,764	38,764	-	38,764	0%
8676 After School Program Revenue	10,193	25,745	-	35,938	227,850	173,354	170,939	(2,415)	135,001	21%
8690 Other Local Revenue	-	1,159	-	1,159	20,000	20,000	20,000	-	18,841	6%
8693 Field Trips	-	1,066	-	1,066	21,319	13,556	13,556	-	12,490	8%
8699 All Other Local Revenue	-	-	-	-	-	27,901	27,901	-	27,901	0%
8701 Art and Music Fundraising	-	750	-	750	14,050	2,025	2,025	-	1,275	37%
8702 Measure B1 Parcel Tax	-	-	-	-	185,483	167,549	167,549	-	167,549	0%
8703 Measure A (2020) Parcel Tax	-	-	-	-	438,068	427,794	427,794	-	427,794	0%
8999 Uncategorized Revenue	-	-	3,228	3,228	-	-	-	-	(3,228)	
SUBTOTAL - Local Revenue	10,193	28,720	3,228	42,141	964,226	872,298	869,883	(2,415)	827,742	5%
Fundraising and Grants										
8802 Donations - Private	230	159	-	389	4,194	3,626	3,626	-	3,237	11%
8804 School Culture Fundraising	-	-	367	367	1,932	1,223	1,223	-	856	30%
SUBTOTAL - Fundraising and Grants	230	159	367	756	6,126	4,849	4,849	-	4,093	16%

Academy of Alameda
 Income Statement
 As of Sep FY2025

	Actual			YTD	Budget & Forecast					
	Jul	Aug	Sep	Actual YTD	Approved Budget v1	Previous Forecast	Current Forecast	Previous Forecast vs. Current Forecast	Current Forecast Remaining	% Current Forecast Spent
TOTAL REVENUE	72,335	206,518	747,667	1,026,519	10,160,906	10,048,927	9,939,800	(109,127)	8,913,281	10%

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	Jul	Aug	Sep	Actual YTD	Approved Budget v1	Previous Forecast	Current Forecast	Previous Forecast vs. Current Forecast	Current Forecast Remaining	% Current Forecast Spent
	EXPENSES									
Compensation & Benefits										
Certificated Salaries										
1100 Teachers Salaries	4,315	225,358	224,309	453,982	2,472,640	2,378,511	2,378,511	-	1,924,529	19%
1101 Teacher - Stipends	4,060	4,361	-	8,421	47,000	47,000	47,000	-	38,579	18%
1103 Teacher - Substitute Pay	972	50	655	1,677	102,290	-	-	-	(1,677)	
1148 Teacher - Special Ed	-	7,102	8,470	15,572	77,598	77,598	77,598	-	62,027	20%
1200 Certificated Pupil Support Salaries	-	4,013	4,728	8,742	44,838	44,838	44,838	-	36,097	19%
1201 Certificated Pupil Support - School Psychologist	-	9,015	27,607	36,622	201,422	201,422	201,422	-	164,800	18%
1202 Certificated Pupil Support - Counselor	-	14,951	14,951	29,901	164,457	164,457	164,457	-	134,555	18%
1203 Certificated Pupil Support Salaries - Custom 3	55	9,954	11,036	21,045	139,293	127,531	127,531	-	106,487	17%
1300 Certificated Supervisor & Administrator Salaries	44,614	45,387	56,198	146,199	739,503	749,979	749,979	-	603,780	19%
1950 Other Cert - Instructional Coaches	-	69,499	56,498	125,997	432,207	512,794	512,794	-	386,798	25%
SUBTOTAL - Certificated Salaries	59,737	398,986	389,434	848,157	4,421,249	4,304,131	4,304,131	-	3,455,974	20%
Classified Salaries										
2100 Classified Instructional Aide Salaries	33,015	63,039	74,414	170,468	793,971	748,989	742,983	6,005	572,515	23%
2201 Classified Support - Restorative Justice coordinator	-	7,590	5,111	12,702	112,979	120,358	116,979	3,379	104,277	11%
2202 Classified Support - School Culture Coordinator	-	15,706	15,706	31,411	183,762	183,762	183,762	-	152,351	17%
2300 Classified Supervisor & Administrator Salaries	18,489	18,489	18,489	55,468	221,872	221,872	221,872	-	166,404	25%
2400 Classified Clerical & Office Salaries	17,796	22,219	22,403	62,418	253,086	254,343	218,900	35,443	156,482	29%
2905 Other Classified - After School	40,999	37,219	44,874	123,091	507,217	502,447	523,378	(20,932)	400,287	24%
SUBTOTAL - Classified Salaries	110,299	164,263	180,997	455,558	2,072,887	2,031,770	2,007,875	23,895	1,552,316	23%
Employee Benefits										
3100 STRS	7,523	71,055	65,308	143,886	805,486	792,247	792,247	-	648,362	18%
3300 OASDI-Medicare-Alternative	10,294	19,356	19,976	49,627	232,861	225,054	223,226	1,828	173,599	22%
3400 Health & Welfare Benefits	78,969	52,746	79,993	211,709	821,425	821,425	821,425	-	609,716	26%
3500 Unemployment Insurance	5,880	19,442	19,738	45,061	126,546	176,449	178,388	(1,939)	133,327	25%
3600 Workers Comp Insurance	16,636	5,544	15,408	37,588	64,941	66,540	66,289	251	28,701	57%
3900 Other Employee Benefits	3,733	5,996	5,739	15,467	65,352	65,352	65,352	-	49,885	24%
SUBTOTAL - Employee Benefits	123,036	174,139	206,162	503,337	2,116,612	2,147,067	2,146,927	140	1,643,590	23%
Books & Supplies										
4200 Books & Other Reference Materials	3,602	1,129	6,379	11,111	52,270	51,974	52,012	(38)	40,902	21%
4315 Custodial Supplies	-	-	-	-	8,160	-	-	-	-	
4320 Educational Software	13,567	11,951	827	26,344	67,322	67,322	67,322	-	40,978	39%
4325 Instructional Materials & Supplies	10,245	7,521	2,402	20,168	30,202	30,202	30,202	-	10,034	67%
4326 Art & Music Supplies	-	2,291	585	2,876	12,485	12,485	12,485	-	9,609	23%
4330 Office Supplies	625	2,021	1,672	4,317	15,300	15,300	15,300	-	10,983	28%
4335 PE Supplies	254	-	-	254	12,485	8,148	8,148	-	7,894	3%
4340 Professional Development Supplies	-	658	-	658	5,100	2,337	2,337	-	1,679	28%
4345 Non Instructional Student Materials & Supplies	-	914	914	1,828	13,260	9,477	9,477	-	7,649	19%
4350 Uniforms	-	-	-	-	106	106	106	-	106	0%

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As of Sep FY2025

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	Jul	Aug	Sep	Actual YTD	Approved Budget v1	Previous Forecast	Current Forecast	Previous Forecast vs.	Current Forecast	% Current Forecast Spent
								Current Forecast	Remaining	
4351 Yearbook	8,671	(2,890)	-	5,781	8,323	11,253	11,253	-	5,472	51%
4352 Afterschool Supplies	194	1,515	1,425	3,133	20,808	20,808	20,808	-	17,675	15%
4353 Summerschool Supplies	2,748	269	-	3,016	10,200	10,200	10,200	-	7,184	30%
4354 Middle school Athletics	-	-	808	808	4,162	3,810	3,810	-	3,001	21%
4355 Org Culture supplies	5,720	2,132	-	7,852	9,180	9,180	10,908	(1,728)	3,056	72%
4360 Books and Supplies - Sped	-	4,967	247	5,214	2,550	20,953	20,953	-	15,739	25%
4410 Classroom Furniture, Equipment & Supplies	9,363	502	106	9,971	11,444	11,444	11,444	-	1,474	87%
4420 Computers: individual items less than \$5k	-	16,452	284	16,736	56,510	19,000	19,000	-	2,264	88%
4423 Additional Technology	-	99	534	633	9,364	9,364	9,364	-	8,731	7%
4430 Non Classroom Related Furniture, Equipment & Supplies	-	880	595	1,475	8,323	6,168	6,168	-	4,693	24%
4700 Food	59	998	315	1,372	15,606	19,350	19,350	-	17,979	7%
4720 Other Food	46	3,276	655	3,977	9,180	9,180	9,180	-	5,203	43%
SUBTOTAL - Books and Supplies	55,092	54,684	17,747	127,523	382,340	348,060	349,826	(1,766)	222,303	36%
Services & Other Operating Expenses										
5210 Conference Fees	1,538	550	-	2,088	16,584	16,020	16,020	-	13,931	13%
5220 Travel and Lodging	-	-	-	-	10,710	10,710	10,710	-	10,710	0%
5305 Dues & Membership - Professional	200	-	-	200	17,831	17,831	17,831	-	17,631	1%
5310 Subscriptions	11,883	23,590	6,843	42,316	67,647	71,212	63,139	8,072	20,823	67%
5400 Insurance	30,033	10,011	10,011	50,055	105,624	120,132	120,132	-	70,077	42%
5510 Utilities - Gas and Electric	-	-	33	33	1,040	1,040	1,040	-	1,007	3%
5515 Janitorial, Gardening Services & Supplies	901	37,316	13,022	51,239	169,947	199,300	194,900	4,400	143,661	26%
5525 Utilities - Waste	-	4,207	5,559	9,766	42,004	54,238	54,238	-	44,472	18%
5605 Equipment Leases	2,218	1,425	2,369	6,012	23,256	23,256	23,256	-	17,244	26%
5611 Prop 39 Related Costs	-	2,740	446	3,186	202,706	202,706	202,706	-	199,520	2%
5615 Repairs and Maintenance - Building	5,600	-	10,189	15,789	12,240	32,040	32,040	-	16,251	49%
5617 Repairs and Maintenance - Other Equipment	-	1,030	-	1,030	2,081	2,081	2,081	-	1,051	50%
5619 Non-Cash Lease Adjustment	-	-	-	-	-	7,704	7,704	-	7,704	0%
5803 Accounting Fees	-	-	-	-	1,890	1,966	1,966	-	1,966	0%
5804 Internal Audit & Accounting support	7,731	-	-	7,731	19,335	16,481	16,481	-	8,750	47%
5805 Administrative Fees	-	-	-	-	4,257	4,257	4,257	-	4,257	0%
5809 Banking Fees	-	-	-	-	1,734	1,734	1,734	-	1,734	0%
5812 Business Services	16,667	16,667	16,667	50,000	200,000	200,000	200,000	-	150,000	25%
5815 Consultants - Instructional	-	-	-	-	9,040	9,040	9,040	-	9,040	0%
5818 Coaching	-	-	-	-	15,000	27,000	27,000	-	27,000	0%
5819 School Culture Initiatives	-	1,201	2,135	3,336	19,484	19,484	19,484	-	16,148	17%
5820 Consultants - Non Instructional - Custom 1	868	360	4,813	6,040	11,712	11,712	11,712	-	5,672	52%
5824 District Oversight Fees	-	-	-	-	234,692	238,757	238,757	-	238,757	0%
5828 Translators	-	-	-	-	5,202	1,690	1,690	-	1,690	0%
5830 Field Trips Expenses	-	2,004	6,162	8,166	50,490	43,022	43,022	-	34,856	19%
5833 Fines and Penalties	-	-	-	-	208	208	208	-	208	0%
5834 Afterschool & Summer Services	2,250	820	668	3,738	12,460	12,460	12,460	-	8,722	30%
5836 Fingerprinting	-	32	254	286	8,160	8,160	8,160	-	7,874	4%
5839 Fundraising Expenses	-	-	800	800	3,582	3,582	3,582	-	2,782	22%
5845 Legal Fees	-	10,019	9,200	19,219	61,200	61,200	61,200	-	41,982	31%
5846 Loan and Financing Fees	-	-	-	-	260	260	260	-	260	0%

Academy of Alameda
Income Statement
As of Sep FY2025

	Actual			YTD	Budget & Forecast					
	Jul	Aug	Sep	Actual YTD	Approved Budget v1	Previous Forecast	Current Forecast	Previous Forecast vs.	Current Forecast	% Current Forecast Spent
								Current Forecast	Remaining	
5848 Licenses and Other Fees	-	-	-	-	1,342	1,342	1,342	-	1,342	0%
5851 Marketing and Student Recruiting	9,120	9,294	10,223	28,637	193,881	190,462	190,462	-	161,825	15%
5857 Payroll Fees	866	930	906	2,701	(11,872)	(11,872)	(11,872)	-	(14,573)	-23%
5860 Printing and Reproduction	662	1,706	1,581	3,949	7,283	7,283	7,283	-	3,334	54%
5861 Prior Yr Exp (not accrued)	-	75	1,640	1,715	10,000	10,000	10,000	-	8,285	17%
5863 Professional Development	-	1,000	-	1,000	55,695	55,695	55,695	-	54,695	2%
5869 Special Education Contract Instructors	-	5,760	15,403	21,163	120,360	120,360	120,360	-	99,198	18%
5875 Staff Recruiting	806	720	553	2,078	17,836	17,836	17,836	-	15,758	12%
5880 Student Health Services	-	1,326	217	1,543	10,200	10,200	10,200	-	8,657	15%
5881 Student Information System	-	-	7,832	7,832	7,572	7,572	7,832	(260)	-	100%
5884 Substitutes	-	-	20,505	20,505	80,000	185,916	185,916	-	165,411	11%
5887 Technology Services	7,500	7,500	-	15,000	55,202	55,202	55,202	-	40,202	27%
5898 Bad Debt Expense	-	-	-	-	312	312	312	-	312	0%
5899 Miscellaneous Operating Expenses	-	-	-	-	2,040	2,040	2,040	-	2,040	0%
5915 Postage and Delivery	-	30	30	59	520	520	520	-	461	11%
5920 Communications - Telephone & Fax	-	-	-	-	104	104	104	-	104	0%
SUBTOTAL - Services & Other Operating Exp.	98,841	140,311	148,060	387,212	1,880,852	2,072,255	2,060,042	12,213	1,672,831	19%
Capital Outlay & Depreciation										
6900 Depreciation	-	-	-	-	10,258	11,534	11,534	-	11,534	0%
SUBTOTAL - Capital Outlay & Depreciation	-	-	-	-	10,258	11,534	11,534	-	11,534	0%
Other Outflows & Amortization										
SUBTOTAL - Other Outflows & Amortization	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENSES	447,004	932,383	942,399	2,321,787	10,884,197	10,914,816	10,880,335	34,481	8,558,548	21%

Academy of Alameda
Monthly Cash Forecast
As of Sep FY2025

	2024-25													Forecast	Remaining Balance
	Actuals & Forecast														
	Jul Actuals	Aug Actuals	Sep Actuals	Oct Forecast	Nov Forecast	Dec Forecast	Jan Forecast	Feb Forecast	Mar Forecast	Apr Forecast	May Forecast	Jun Forecast			
Beginning Cash	2,996,540	3,005,306	2,373,266	1,829,251	2,220,001	1,895,759	1,918,112	1,606,769	1,400,664	1,399,581	1,413,058	1,252,152			
REVENUE															
LCFF Entitlement	-	152,714	313,700	872,918	489,532	765,595	489,532	489,532	818,661	705,190	506,525	789,285	7,098,375	705,190	
Federal Revenue	-	-	-	-	42,025	-	-	42,025	-	-	42,025	83,287	251,387	42,025	
Other State Revenue	61,912	24,925	430,371	115,294	44,849	202,974	85,142	148,354	107,258	192,106	157,649	204,541	1,715,307	(60,068)	
Other Local Revenue	10,193	28,720	3,228	16,268	18,936	28,627	23,249	23,249	32,940	23,249	23,249	637,974	869,883	-	
Fundraising & Grants	230	159	367	624	409	409	409	409	409	409	409	307	4,849	302	
TOTAL REVENUE	72,335	206,518	747,667	1,005,104	595,751	997,605	598,332	703,569	959,268	920,953	729,857	1,715,393	9,939,800	687,449	
EXPENSES															
Certificated Salaries	59,737	398,986	389,434	383,256	380,296	427,296	377,521	377,521	377,521	377,521	377,521	377,521	4,304,131	-	
Classified Salaries	110,299	164,263	180,997	158,036	170,708	185,820	172,357	172,357	172,357	172,357	172,357	172,357	2,007,875	3,609	
Employee Benefits	123,036	174,139	206,162	146,862	184,071	195,084	183,715	183,715	183,715	183,715	183,715	183,715	2,146,927	15,284	
Books & Supplies	55,092	54,684	17,747	51,071	29,819	29,819	18,599	18,599	18,599	18,599	18,599	18,599	349,826	-	
Services & Other Operating Expenses	98,841	140,311	148,060	228,849	174,612	208,159	157,482	157,482	208,159	155,284	138,571	196,951	2,060,042	47,282	
Capital Outlay & Depreciation	-	-	-	3,845	961	961	961	961	961	961	961	961	11,534	-	
Other Outflows	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
TOTAL EXPENSES	447,004	932,383	942,399	971,918	940,467	1,047,139	910,636	910,636	961,312	908,437	891,724	950,105	10,880,335	66,174	
Operating Cash Inflow (Outflow)	(374,669)	(725,865)	(194,733)	33,186	(344,716)	(49,534)	(312,303)	(207,067)	(2,044)	12,516	(161,867)	765,288	(940,534)	621,274	
Accounts Receivable	855,155	91,078	17,527	343,404	19,512	70,926	-	-	-	-	-	46,460	-	-	
Other Current Assets	44,794	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fixed Assets	-	-	-	3,845	961	961	961	961	961	961	961	961	-	-	
ROU Assets	-	-	-	-	-	-	-	-	-	-	-	15,278	-	-	
Accounts Payable	(166,667)	(13,698)	(23,105)	15,821	-	-	-	-	-	-	-	-	-	-	
Other Current Liabilities	(168,141)	2,501	(17,981)	(5,505)	-	-	-	-	-	-	-	-	-	-	
Summer Holdback	(181,705)	13,944	13,586	-	-	-	-	-	-	-	-	-	-	-	
Deferred Revenue	-	-	(339,309)	-	-	-	-	-	-	-	-	-	-	-	
ROU Long-Term Liabilities	-	-	-	-	-	-	-	-	-	-	-	(5,607)	-	-	
Ending Cash	3,005,306	2,373,266	1,829,251	2,220,001	1,895,759	1,918,112	1,606,769	1,400,664	1,399,581	1,413,058	1,252,152	2,074,532			