

Alma del Mar Charter School Combined (Ottiwell, Douglass and Network)

Statement of Revenues, Expenses and Change in Net Position

as of March 31, 2023 (year ending June 30, 2023)

	FY2021-22 Actual	FY2022-23 Approved Budget	FY 2022-23 YTD Actual	FY 2022-23 YTD Budget	% to Approved Budget	FY 2022-23 Forecast	Change to Forecast
			9 Months	9 Months			
Revenues							
4001 Tuition	14,674,019	17,748,000	13,461,636	13,311,000	76%	17,748,000	-
4100 Government Grants & Funding	1,328,489	1,077,000	109,068	807,750	10%	1,077,000	-
4200 Nutrition Funding	870,074	699,793	275,528	524,845	39%	275,528	(424,265)
4400 Private Support Funding	524,536	300,000	260,273	225,000	87%	300,000	-
4500 Student Programs & Misc Fees	95,002	-	82,791	-	-	-	-
4716 Interest / Investment Income	1,053	-	53,383	-	-	-	-
Total Revenues	17,493,173	19,824,793	14,242,679	14,868,595	72%	19,400,528	(424,265)
Expenses							
5000 Salaries and Wages	8,709,728	9,861,000	7,300,410	7,395,750	74%	9,861,000	-
5520f Fringe Benefits	1,039,479	1,062,202	703,860	796,651	66%	1,062,202	0
5520m MTRS Expense	13,635	-	-	-	0%	-	-
5520t Payroll Taxes	140,711	226,803	109,904	170,102	48%	226,803	-
Total 5000 - Personnel Costs	9,903,553	11,150,005	8,114,174	8,362,504	73%	11,150,005	0
5100 - Administrative Costs							
5111 Contr Serv - Board of Trustees	11,995	12,000	24,740	9,000	206%	12,000	-
5112 Travel & Other Exp -Board of Trustees	4,368	5,000	3,645	3,750	73%	5,000	-
5122 Contr Serv - School Leader	67,500	65,000	39,550	48,750	61%	65,000	-
5132 Contr Serv - Business & Finance	118,432	100,000	116,196	75,000	116%	130,000	30,000
5142 Contr Serv - Human Resources	96,296	90,000	84,496	67,500	94%	90,000	-
5152 Contr Serv - Legal	34,758	50,000	45,438	37,500	91%	90,000	40,000
5162 Contr Serv - IT	29,695	56,000	38,275	42,000	68%	46,000	(10,000)
5163 Supplies & Materials - IT	48,427	38,000	40,841	28,500	107%	43,000	5,000
5172 Contr Serv - Development & Fund	9,164	9,500	9,309	7,125	98%	9,500	-
5173 Fundraising	36,269	27,000	15,341	20,250	57%	27,000	-
5182 Staff Recruitment & Advertising	73,139	32,000	10,300	24,000	32%	32,000	-
5182s Student Recruitment & Advertising	3,840	6,000	11,967	4,500	199%	6,000	-
5183 Travel, Dues & Other Exp -Admin	30,092	45,000	54,581	33,750	121%	60,500	15,500
5184 Supplies & Materials - Admin	16,007	22,500	22,994	16,875	102%	27,500	5,000
Total 5100 - Administrative Costs	579,981	558,000	517,673	418,500	93%	643,500	85,500
5200 - Instructional Services							
5213 - Contr Serv -Instructional Leader	39,228	15,000	(678)	11,250	-5%	5,000	(10,000)
5214 - Supplies & Matls -Instruc Leader	-	1,000	-	750	0%	1,000	-
5215 - Travel & Other Exp -Instruc Leader	-	2,000	-	1,500	0%	2,000	-
5234 - Contr Serv - Other Teaching	1,328,635	1,000,000	928,032	750,000	93%	1,200,000	200,000
5242 - Contr Serv - Prof Development	373,164	258,500	290,984	193,875	113%	258,500	-
5243 - Supplies & Matls - Prof Develop	7,424	37,888	15,660	28,416	41%	37,888	(0)
5244 - Travel & Other Exp -Prof Develop	254,720	139,100	166,758	104,325	120%	139,100	-

5253 · Contr Serv - Guidance & Testing	109,949	85,392	87,422	64,044	102%	125,392	40,000
5254 · Supplies & Matls -Guidance&Test	7,613	82,000	110	61,500	0%	42,000	(40,000)
5261 · Textbooks (Media/Materials)	58,385	99,600	91,203	74,700	92%	99,600	-
5262 · Other Instructional Materials	241,395	105,000	101,951	78,750	97%	105,000	-
5263 · Instructional Equipment	36,897	60,490	49,038	45,368	81%	68,490	8,000
5264 · General Supplies-Instructional	276,888	178,744	199,207	134,058	111%	170,744	(8,000)
5265 · Other Instructional Services-Fieldwork	27,285	74,680	9,026	56,010	0%	74,680	-
5266 · Classroom Instructional Tech	10,831	40,354	8,768	30,265	22%	40,354	0
5267 · Other Instructional Hardware	-	-	-	-	0%	-	-
5268 · Instructional Software	120,807	124,520	140,054	93,390	112%	133,000	8,480
Total 5200 · Instructional Services	2,893,221	2,304,268	2,087,536	1,728,201	91%	2,502,748	198,480
5300 · Other Student Services						-	-
5320 Health Services	22,999	49,940	8,583	37,455	17%	49,940	0
5330 Student Transportation	80,298	100,000	63,736	75,000	64%	100,000	-
5350 Food Services	809,125	948,229	325,029	711,172	34%	364,878	(583,351)
5360 Athletic Services	4,128	-	22,899	-	0%	-	-
5370 Other Student Activities	157,032	250,000	55,343	187,500	22%	250,000	-
Total 5300 · Other Student Services	1,073,582	1,348,169	475,589	1,011,126	35%	764,818	(583,351)
5400 · Operation & Maintenance of Plant							
5420 Utilities	244,035	305,000	220,393	228,750	72%	305,000	-
5430 Maint of Buildings & Grounds	993,694	385,000	566,615	288,750	147%	750,000	365,000
5440 Maintenance of Equipment	32,849	55,000	27,641	41,250	50%	55,000	-
5450 Networking & Communications	127,958	109,000	97,945	81,750	90%	109,000	-
5740 Rental/Lease of Bdlg&Grnds	1,980,496	1,784,160	1,199,143	1,338,120	67%	1,784,160	-
Total 5400 · Operation & Maint of Plant	3,379,032	2,638,160	2,111,737	1,978,620	80%	3,003,160	365,000
5500 · Other Fixed Charges							
5530 Insurance (non-employee)	77,190	90,000	108,032	67,500	120%	106,000	16,000
5550 Rental / Lease of Equipment	92,613	87,000	62,024	65,250	71%	87,000	-
5560 Short-Term Interest	841	-	-	-	0%	-	-
5725 Amortization Interest -nonfacility	6,007	-	-	-	0%	-	-
5750 Depreciation Expense	280,438	40,000	-	30,000	0%	40,000	-
5760 Bad debt/loss on asset disposal	-	-	-	-	0%	-	-
Total 5500 · Other Fixed Charges	457,089	217,000	170,056	162,750	78%	233,000	16,000
5600 · Community Services							
5610 Dissemination Activities	-	2,000	-	1,500	0%	2,000	-
5620 Civic Activities	-	15,000	-	11,250	0%	15,000	-
Total 5600 · Community Services	-	17,000	-	12,750	0%	17,000	-
Non-operating expenses							
Ottiwell & Douglass Portions of Network Exp	(1,805,973)	-	(1,603,617)	247,880		-	-
Contribution to Network	1,805,973	-	1,603,617	(247,880)		-	-
Operating Contingency	-	455,940	-	114,750		455,940	-
Total Expenses	18,286,457	18,688,541	13,476,764	14,037,081	72%	18,770,171	81,630
Change in Net Operating Position	(793,284)	1,136,252	765,915	831,514		630,357	(505,895)

Non-operating Revenue/(Expenses)

Capital Project Surplus	-	(40,800)	-	(30,600)	(40,800)	-
COVID 19 - ESSER FUNDS	1,464,100	-	-	-	1,800,000	1,800,000
In-Kind Transportation & OnBehalf Fringe Rev	3,039,117	-	-	-	-	-
In-Kind Transportation & OnBehalf Fringe Exp	(3,039,117)	-	-	-	-	-
Deferred Rent Obligation	-	(486,893)	-	(365,170)	-	486,893
Change in Net Position	670,816	608,559	765,915	435,744	2,389,557	1,780,998

* *Notes to Changes to Forecast can be found on individual Campus P&L's.*