

**CHARTER SCHOOL  
MULTI-YEAR PROJECTION - ALTERNATIVE FORM**

**Charter School Name:** San Carlos Charter Learning Center  
(name continued)  
**CDS #:** 41-69021-6112213  
**Charter Approving Entity:** San Carlos Elementary School District  
**County:** San Mateo  
**Charter #:** 0001  
**Fiscal Year:** 2016/17

*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 2016/17			Totals for 2017/18	Totals for 2018/19
		Unrestricted	Restricted	Total		
<b>A. REVENUES</b>						
1. LCFF Sources						
State Aid - Current Year	8011	869,452.75	0.00	869,452.75	1,009,198.04	1,306,590.09
Education Protection Account State Aid - Current Year	8012	465,884.10	0.00	465,884.10	437,855.71	213,829.50
State Aid - Prior Years	8019	0.00	0.00	0.00	0.00	0.00
Tax Relief Subventions (for rev. limit funded schools)	8020-8039	0.00	0.00	0.00	0.00	0.00
County and District Taxes (for rev. limit funded schools)	8040-8079	0.00	0.00	0.00	0.00	0.00
Miscellaneous Funds (for rev. limit funded schools)	8080-8089	0.00	0.00	0.00	0.00	0.00
Revenue Limit Transfers (for rev. limit funded schools):						
PERS Reduction Transfer	8092	0.00	0.00	0.00	0.00	0.00
Charter Schools Funding in Lieu of Property Taxes	8096	1,329,993.15	0.00	1,329,993.15	1,358,672.25	1,387,351.35
Other Revenue Limit Transfers	8091, 8097	0.00	0.00	0.00	0.00	0.00
Total, LCFF/Revenue Limit Sources		2,665,330.00	0.00	2,665,330.00	2,805,726.00	2,907,770.94
2. Federal Revenues						
No Child Left Behind	8290	0.00	0.00	0.00	0.00	0.00
Special Education - Federal	8181, 8182	0.00	57,404.49	57,404.49	58,669.61	59,934.72
Child Nutrition - Federal	8220	0.00	0.00	0.00	0.00	0.00
Other Federal Revenues	8110, 8260-8299	0.00	0.00	0.00	0.00	0.00
Total, Federal Revenues		0.00	57,404.49	57,404.49	58,669.61	59,934.72
3. Other State Revenues						
Charter Categorical Block Grant (8480 N/A thru 2014/15 - SBX3-4)	N/A	0.00	0.00	0.00		
Special Education - State	StateRevSE	0.00	163,791.23	163,791.23	167,323.12	170,855.00
All Other State Revenues	StateRevAO	152,107.64	0.00	152,107.64	127,693.73	131,247.83
Total, Other State Revenues		152,107.64	163,791.23	315,898.87	295,016.85	302,102.83
4. Other Local Revenues						
All Other Local Revenues	LocalRevAO	1,142,668.07	0.00	1,142,668.07	1,163,583.11	1,185,032.23
Total, Local Revenues		1,142,668.07	0.00	1,142,668.07	1,163,583.11	1,185,032.23
5. TOTAL REVENUES		3,960,105.71	221,195.73	4,181,301.43	4,322,995.56	4,454,840.72
<b>B. EXPENDITURES</b>						
1. Certificated Salaries						
Certificated Teachers' Salaries	1100	1,666,707.01	107,837.00	1,774,544.01	1,842,847.11	1,871,328.80
Certificated Pupil Support Salaries	1200	0.00	0.00	0.00	0.00	0.00
Certificated Supervisors' and Administrators' Salaries	1300	137,701.00	95,000.00	232,701.00	237,209.00	241,807.16
Other Certificated Salaries	1900	0.00	85,650.50	85,650.50	87,340.50	89,064.30
Total, Certificated Salaries		1,804,408.01	288,487.50	2,092,895.51	2,167,396.61	2,202,200.26
2. Non-certificated Salaries						
Non-certificated Instructional Aides' Salaries	2100	84,839.85	0.00	84,839.85	86,536.65	88,267.38
Non-certificated Support Salaries	2200	0.00	127,117.34	127,117.34	129,659.69	132,252.88
Non-certificated Supervisors' and Administrators' Sal.	2300	138,137.38	0.00	138,137.38	140,900.12	143,718.13
Clerical and Office Salaries	2400	125,556.36	0.00	125,556.36	128,067.49	130,628.84
Other Non-certificated Salaries	2900	0.00	0.00	0.00	0.00	0.00
Total, Non-certificated Salaries		348,533.59	127,117.34	475,650.93	485,163.95	494,867.23

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<b>3. Employee Benefits</b>						
STRS	3101-3102	216,889.09	41,868.37	258,757.46	307,456.63	352,420.63
PERS	3201-3202	51,278.09	9,898.75	61,176.83	79,375.18	88,766.32
OASDI / Medicare / Alternative	3301-3302	58,094.66	11,214.62	69,309.28	71,168.93	72,461.42
Health and Welfare Benefits	3401-3402	63,576.05	12,272.75	75,848.80	84,348.80	84,348.80
Unemployment Insurance	3501-3502	14,485.43	2,796.27	17,281.70	15,177.19	14,878.74
Workers' Compensation Insurance	3601-3602	25,331.51	4,890.01	30,221.52	31,210.03	31,733.70
OPEB, Allocated	3701-3702	0.00	0.00	0.00	0.00	0.00
OPEB, Active Employees	3751-3752	0.00	0.00	0.00	0.00	0.00
PERS Reduction (for revenue limit funded schools)	3801-3802	0.00	0.00	0.00	0.00	0.00
Other Employee Benefits	3901-3902	0.00	0.00	0.00	0.00	0.00
Total, Employee Benefits		429,654.82	82,940.76	512,595.59	588,736.77	644,609.60
<b>4. Books and Supplies</b>						
Approved Textbooks and Core Curricula Materials	4100	0.00	0.00	0.00	0.00	0.00
Books and Other Reference Materials	4200	24,357.64	0.00	24,357.64	25,629.36	26,955.46
Materials and Supplies	4300	112,519.45	2,500.00	115,019.45	117,846.75	120,785.17
Noncapitalized Equipment	4400	47,740.50	0.00	47,740.50	49,172.72	50,647.90
Food	4700	5,965.44	0.00	5,965.44	6,144.40	6,328.74
Total, Books and Supplies		190,583.03	2,500.00	193,083.03	198,793.23	204,717.26
<b>5. Services and Other Operating Expenditures</b>						
Subagreements for Services	5100	0.00	0.00	0.00	0.00	0.00
Travel and Conferences	5200	11,816.96	2,500.00	14,316.96	14,746.47	15,188.87
Dues and Memberships	5300	9,500.00	0.00	9,500.00	9,785.00	10,078.55
Insurance	5400	27,720.26	0.00	27,720.26	28,551.86	29,408.42
Operations and Housekeeping Services	5500	61,721.04	0.00	61,721.04	63,572.67	65,479.85
Rentals, Leases, Repairs, and Noncap. Improvements	5600	62,416.00	0.00	62,416.00	22,638.48	23,317.63
Professional/Consulting Services and Operating Expend.	5800	450,902.37	197,811.00	648,713.37	670,793.63	692,356.03
Communications	5900	2,968.00	0.00	2,968.00	3,057.04	3,148.75
Total, Services and Other Operating Expenditures		627,044.63	200,311.00	827,355.63	813,145.15	838,978.10
<b>6. Capital Outlay (Objects 6100-6170, 6200-6500 for mod. accrual basis)</b>						
Sites and Improvements of Sites	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 full accrual 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
<b>7. Other Outgo</b>						
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	7281-7299	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	7439	0.00	0.00	0.00	0.00	0.00
Total, Other Outgo		0.00	0.00	0.00	0.00	0.00
<b>8. TOTAL EXPENDITURES</b>		3,400,224.09	701,356.60	4,101,580.69	4,253,235.71	4,385,372.44
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b>		559,881.62	(480,160.88)	79,720.74	69,759.85	69,468.28

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<b>D. OTHER FINANCING SOURCES / USES</b>						
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	(480,160.88)	480,160.88	0.00	0.00	0.00
4. TOTAL OTHER FINANCING SOURCES / USES		(480,160.88)	480,160.88	0.00	0.00	0.00
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>		79,720.74	0.00	79,720.74	69,759.85	69,468.28
<b>F. FUND BALANCE, RESERVES</b>						
1. Beginning Fund Balance						
a. As of July 1	9791	1,177,239.69	0.00	1,177,239.69	1,256,960.43	1,326,720.29
b. Adjustments to Beginning Balance	9793, 9795	0.00	0.00	0.00	0.00	0.00
c. Adjusted Beginning Balance		1,177,239.69	0.00	1,177,239.69	1,256,960.43	1,326,720.29
2. Ending Fund Balance, June 30 (E + F.1.c.)		1,256,960.43	0.00	1,256,960.43	1,326,720.29	1,396,188.57
Components of Ending Fund Balance						
a. Nonspendable						
Revolving Cash	9711	0.00		0.00	0.00	0.00
Stores	9712	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures	9713	0.00	0.00	0.00	0.00	0.00
All Others	9719	0.00	0.00	0.00	0.00	0.00
b. Restricted	9740		0.00	0.00	0.00	0.00
c. Committed						
Stabilization Arrangements	9750	0.00		0.00	0.00	0.00
Other Commitments	9760	0.00		0.00	0.00	0.00
d. Assigned						
Other Assignments	9780	0.00		0.00	0.00	0.00
e. Unassigned/Unappropriated						
Reserve for Economic Uncertainties	9789	123,047.42	0.00	123,047.42	127,597.07	131,561.17
Undesignated / Unappropriated Amount	9790	1,133,913.01	0.00	1,133,913.01	1,199,123.22	1,264,627.39