

Nea Community Learning Center
Income Statement
As of Oct FY2018

	Actual			YTD			Budget			Previous vs. Current Forecast
	Aug	Sep	Oct	Actual YTD	Budget YTD	Variance	Approved Budget	Previous Forecast	Current Forecast	
SUMMARY										
Revenue										
LCFF Entitlement	103,883	185,415	509,671	798,969	907,677	(108,708)	4,215,997	4,303,326	4,261,146	(42,180)
Federal Revenue	-	-	15,965	15,965	-	15,965	106,961	238,211	244,151	5,940
Other State Revenues	33,219	1,008	32,394	78,847	63,972	14,875	416,255	500,445	511,334	10,889
Local Revenues	12,530	11,433	5,122	29,630	41,932	(12,303)	209,662	219,151	219,151	-
Fundraising and Grants	2,701	860	1,182	4,743	640	4,103	107,792	107,792	107,792	-
Total Revenue	152,333	198,716	564,334	928,154	1,014,222	(86,069)	5,056,666	5,368,924	5,343,572	(25,351)
Expenses										
Compensation and Benefits	310,663	316,074	334,134	1,062,387	1,076,133	13,746	3,852,012	3,706,509	3,703,534	2,975
Books and Supplies	22,076	4,026	14,852	48,734	55,864	7,130	155,946	166,394	167,875	(1,481)
Services and Other Operating Expenditures	60,064	59,657	72,860	265,886	315,300	49,414	1,034,218	1,094,069	1,099,123	(5,054)
Depreciation	-	-	-	-	3,735	3,735	11,205	11,205	11,205	-
Other Outflows	98	5,880	(5,978)	-	-	-	-	-	-	-
Total Expenses	392,901	385,637	415,868	1,377,007	1,451,032	74,025	5,053,382	4,978,178	4,981,738	(3,560)
Operating Income	(240,568)	(186,921)	148,466	(448,854)	(436,810)	(12,044)	3,285	390,746	361,835	(28,911)
Fund Balance										
Beginning Balance (Unaudited)							1,580,899	1,580,899	1,580,899	
Operating Income							3,285	390,746	361,835	
Ending Fund Balance							1,584,184	1,971,645	1,942,734	

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KEY ASSUMPTIONS										
Enrollment Summary										
K-3							196	196	195	(1)
4-6							134	142	141	(1)
7-8							72	80	79	(1)
9-12							141	137	136	(1)
Total Enrolled							543	555	550	(5)
ADA %										
K-3							94.0%	94.0%	94.0%	0.0%
4-6							94.0%	94.0%	94.0%	0.0%
7-8							94.0%	94.0%	94.0%	0.0%
9-12							94.0%	94.0%	94.0%	0.0%
Average ADA %							94.0%	94.0%	94.0%	0.0%
ADA										
K-3							184.2	184.2	183.0	(1.3)
4-6							126.0	133.5	132.2	(1.3)
7-8							67.7	75.2	73.9	(1.3)
9-12							132.5	128.8	127.5	(1.3)
Total ADA							510.4	521.7	516.6	(5.1)

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REVENUE										
LCFF Entitlement										
8011 Charter Schools General Purpose Entitlement - State Aid	103,883	103,883	186,989	394,755	394,754	1	2,175,598	2,223,451	2,201,657	(21,794)
8012 Education Protection Account Entitlement	-	-	159,617	159,617	159,617	1	650,984	659,756	653,289	(6,467)
8096 Charter Schools in Lieu of Property Taxes	-	81,532	163,065	244,597	353,306	(108,709)	1,389,414	1,420,120	1,406,200	(13,920)
SUBTOTAL - LCFF Entitlement	103,883	185,415	509,671	798,969	907,677	(108,708)	4,215,997	4,303,326	4,261,146	(42,180)
Federal Revenue										
8181 Special Education - Entitlement	-	-	-	-	-	-	65,750	65,750	65,750	-
8182 Special Education Reimbursement	-	-	-	-	-	-	-	-	5,940	5,940
8291 Title I	-	-	13,237	13,237	-	13,237	40,185	40,185	40,185	-
8292 Title II	-	-	2,728	2,728	-	2,728	1,026	1,026	1,026	-
8296 CSFIG	-	-	-	-	-	-	-	131,250	131,250	-
SUBTOTAL - Federal Revenue	-	-	15,965	15,965	-	15,965	106,961	238,211	244,151	5,940
Other State Revenue										
8319 Other State Apportionments - Prior Years	-	350	10,616	10,965	-	10,965	-	-	-	-
8381 Special Education - Entitlement (State)	12,099	21,778	21,778	67,754	48,132	19,622	262,356	268,154	265,525	(2,628)
8382 Special Education Reimbursement (State)	21,120	(21,120)	-	-	15,840	(15,840)	47,520	47,520	61,871	14,351
8550 Mandated Cost Reimbursements	-	-	-	-	-	-	9,910	83,561	83,719	158
8560 State Lottery Revenue	-	-	-	-	-	-	96,469	101,210	100,218	(992)
8590 All Other State Revenue	-	-	-	128	-	128	-	-	-	-
SUBTOTAL - Other State Revenue	33,219	1,008	32,394	78,847	63,972	14,875	416,255	500,445	511,334	10,889
Local Revenue										
8660 Interest	34	33	34	136	87	50	433	433	433	-
8676 After School Program Revenue	3,240	9,092	1,577	13,908	12,082	1,827	60,409	60,409	60,409	-
8693 Field Trips	899	1,646	3,020	5,565	3,856	1,710	19,279	19,279	19,279	-
8699 All Other Local Revenue	8,357	1,091	-	9,448	-	9,448	-	9,489	9,489	-
8702 Leadership	-	-	-	-	254	(254)	1,271	1,271	1,271	-
8703 Alameda Parcel Tax Revenue	-	216	-	216	25,654	(25,438)	128,270	128,270	128,270	-
8999 Uncategorized Revenue	-	(645)	491	355	-	355	-	-	-	-
SUBTOTAL - Local Revenue	12,530	11,433	5,122	29,630	41,932	(12,303)	209,662	219,151	219,151	-
Fundraising and Grants										
8801 Donations - Parents	69	20	1,182	1,271	106	1,166	100,648	100,648	100,648	-
8802 Donations - Private	2,632	840	-	3,472	375	3,097	6,167	6,167	6,167	-
8812 Senior Fundraising	-	-	-	-	160	(160)	977	977	977	-
SUBTOTAL - Fundraising and Grants	2,701	860	1,182	4,743	640	4,103	107,792	107,792	107,792	-
TOTAL REVENUE	152,333	198,716	564,334	928,154	1,014,222	(86,069)	5,056,666	5,368,924	5,343,572	(25,351)

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EXPENSES										
Compensation & Benefits										
Certificated Salaries										
1100 Teachers Salaries	138,004	139,854	141,431	419,289	446,311	27,022	1,680,698	1,618,240	1,618,240	-
1103 Teacher - Substitute Pay	11,388	13,157	13,998	38,543	23,381	(15,162)	85,729	85,729	85,729	-
1148 Teacher - Special Ed	10,726	16,523	16,745	43,994	62,348	18,354	238,009	177,538	177,538	-
1300 Certificated Supervisor & Administrator Salaries	38,222	20,978	29,847	118,646	106,887	(11,759)	357,026	357,026	357,026	-
1311 Cert Admin- SPED	7,500	-	3,763	15,013	12,273	(2,740)	45,000	45,000	45,000	-
1322 Cert Admin - Mktg	(4,186)	2,009	-	4,000	-	(4,000)	-	-	-	-
1930 Other Cert - Counselor	11,910	11,913	11,828	35,651	34,208	(1,444)	134,488	133,608	133,608	-
SUBTOTAL - Certificated Salaries	213,565	204,434	217,612	675,137	685,408	10,271	2,540,950	2,417,140	2,417,140	-
Classified Salaries										
2100 Classified Instructional Aide Salaries	-	-	-	-	7,948	7,948	29,142	29,142	-	29,142
2101 Classified - Electives	-	-	-	-	6,908	6,908	27,560	23,305	23,305	-
2104 Classified- Para	12,363	15,247	15,367	42,977	37,752	(5,225)	138,424	132,581	161,723	(29,142)
2300 Classified Supervisor & Administrator Salaries	13,904	16,490	11,805	45,614	39,268	(6,346)	149,950	149,950	145,415	4,535
2400 Classified Clerical & Office Salaries	-	2,420	6,323	7,144	5,332	(1,812)	26,660	26,660	28,800	(2,140)
2904 Other Classified - Security/yard duty	7,463	6,968	7,784	22,215	15,868	(6,347)	79,340	79,340	79,340	-
2905 Other Classified - After School	492	5,033	3,664	9,190	6,106	(3,084)	22,388	22,388	22,388	-
2908 Other Classified - Student Behavior Coordinator	4,235	4,235	4,235	12,705	10,819	(1,887)	41,668	48,586	48,586	-
SUBTOTAL - Classified Salaries	58,716	50,394	28,920	139,845	132,896	(6,950)	515,133	511,952	509,557	2,396
Employee Benefits										
3100 STRS	28,143	27,143	24,960	84,202	93,673	9,471	347,359	322,255	322,255	-
3200 PERS	6,640	7,737	7,912	24,388	24,321	(67)	94,836	94,866	94,494	372
3300 OASDI-Medicare-Alternative	6,852	7,677	7,885	23,856	22,131	(1,724)	84,544	85,616	85,432	183
3400 Health & Welfare Benefits	(5,323)	15,181	40,783	92,787	89,227	(3,559)	214,145	221,284	221,284	-
3500 Unemployment Insurance	842	875	796	2,513	12,242	9,729	24,484	24,106	24,106	-
3600 Workers Comp Insurance	1,230	2,633	5,266	19,659	16,235	(3,424)	30,561	29,291	29,267	24
SUBTOTAL - Employee Benefits	38,382	61,246	87,602	247,405	257,830	10,425	795,929	777,417	776,837	579
Books & Supplies										
4100 Approved Textbooks & Core Curricula Materials	6,429	-	-	7,730	16,208	8,478	16,779	17,150	16,981	168
4200 Books & Other Reference Materials	58	67	680	805	20	(784)	6,516	6,660	6,595	65
4315 Custodial Supplies	830	-	258	1,639	2,232	593	13,804	13,804	13,804	-
4320 Educational Software	-	726	-	726	-	(726)	10,860	11,100	10,991	109
4325 Instructional Materials & Supplies	753	305	4,009	5,530	14,072	8,542	40,725	41,625	41,217	408
4326 Art & Music Supplies	112	83	118	313	1,089	776	1,678	1,715	1,698	17
4330 Office Supplies	2,352	173	1,646	4,171	7,748	3,577	21,389	21,389	21,389	-
4335 PE Supplies	325	-	741	1,067	338	(728)	2,370	2,422	2,398	24
4340 Professional Development Supplies	-	-	-	-	-	-	1,016	1,016	1,016	-
4350 Uniforms	309	328	-	637	-	(637)	1,015	1,037	1,027	10
4351 Yearbook	-	-	-	-	39	39	646	660	654	6
4353 Leadership Program	-	-	-	-	-	-	1,652	1,652	1,652	-
4354 SPED supplies	-	-	70	70	2,048	1,978	5,305	5,305	5,305	-
4410 Classroom Furniture, Equipment & Supplies	7,399	1,891	1,831	14,904	3,855	(11,048)	5,750	13,075	13,330	(255)
4420 Computers (individual items less than \$5k)	239	141	269	649	5,755	5,106	20,000	20,000	20,000	-

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4430 Non Classroom Related Furniture, Equipment & Supplies	1,014	88	4,135	6,919	1,188	(5,731)	1,442	2,785	4,818	(2,033)
4720 Other Food	2,255	225	1,096	3,576	1,272	(2,304)	5,000	5,000	5,000	-
SUBTOTAL - Books and Supplies	22,076	4,026	14,852	48,734	55,864	7,130	155,946	166,394	167,875	(1,481)
Services & Other Operating Expenses										
5200 Travel & Conferences	-	-	0	0	-	(0)	-	-	-	-
5210 Conference Fees	320	-	700	1,020	-	(1,020)	1,033	1,002	1,002	-
5220 Travel and Lodging	2,539	-	88	2,627	200	(2,426)	1,247	2,540	2,568	(28)
5305 Dues & Membership - Professional	-	-	-	970	2,581	1,611	6,016	6,016	6,016	-
5400 Insurance	(4,450)	3,698	7,397	30,338	-	(30,338)	4,624	4,624	4,624	-
5450 Insurance - Other	-	-	-	-	23,678	23,678	44,570	44,570	44,570	-
5515 Janitorial, Gardening Services & Supplies	6,200	6,700	720	30,520	18,335	(12,185)	82,326	82,326	82,326	-
5520 Security	13	-	-	13	-	(13)	-	13	13	-
5535 Utilities - All Utilities	-	-	-	-	-	-	21,187	21,187	21,187	-
5600 Rentals, Leases, & Repairs	-	-	-	-	-	-	524	524	524	-
5605 Equipment Leases	3,749	1,339	-	5,089	-	(5,089)	26,378	26,378	26,378	-
5610 Rent	1,615	1,470	1,470	7,495	5,933	(1,562)	17,798	17,798	17,798	-
5615 Repairs and Maintenance - Building	2,020	412	455	2,886	5,552	2,666	6,922	6,922	6,922	-
5803 Accounting Fees	1,999	(1,999)	-	-	-	-	7,192	7,192	7,192	-
5805 Administrative Fees	-	-	-	-	3,557	3,557	2,541	2,541	2,541	-
5807 ROP	-	-	-	46	-	(46)	-	46	46	-
5809 Banking Fees	-	25	49	143	939	796	1,545	1,545	1,545	-
5812 Business Services	9,875	9,875	9,875	39,500	39,397	(103)	118,500	118,500	118,500	-
5815 Consultants - Instructional	-	1,625	1,911	3,536	4,718	1,183	55,000	55,000	55,000	-
5820 Consultants - Non Instructional - Custom 1	5,801	4,805	-	10,606	1,485	(9,121)	5,150	12,000	12,000	-
5821 Consultants - Non Instructional - Custom 2	-	-	-	-	-	-	923	923	923	-
5824 District Oversight Fees	-	-	-	-	40,117	40,117	154,296	162,058	162,058	-
5828 Service 10	-	279	75	354	(649)	(1,003)	1,560	1,560	1,560	-
5830 Field Trips Expenses	500	-	2,914	3,414	4,771	1,357	27,965	28,583	28,302	280
5833 Fines and Penalties	63	433	29	525	-	(525)	25	500	525	(25)
5836 Fingerprinting	297	184	337	818	1,112	294	1,776	1,776	1,776	-
5845 Legal Fees	6,177	4,748	6,124	17,049	37,120	20,071	60,000	60,000	60,000	-
5851 Marketing and Student Recruiting	450	1,080	4,413	5,943	7,337	1,394	12,000	12,000	12,000	-
5856 Consultants- SPED NPS	-	-	4,425	4,425	-	(4,425)	-	-	47,655	(47,655)
5857 Payroll Fees	314	850	643	2,295	979	(1,317)	4,944	4,944	4,944	-
5860 Printing and Reproduction	1,327	-	204	1,531	28	(1,503)	2,562	2,562	2,562	-
5861 Prior Yr Exp (not accrued)	808	542	389	1,739	-	(1,739)	-	-	-	-
5863 Professional Development	7,130	2,410	177	9,717	2,832	(6,885)	11,330	11,330	11,330	-
5869 Special Education Contract Instructors	-	14,452	22,965	37,418	57,227	19,809	200,000	242,000	200,000	42,000
5872 Special Education Encroachment	-	-	-	-	3,412	3,412	13,124	13,124	13,124	-
5875 Staff Recruiting	75	-	1,370	1,595	837	(758)	2,500	2,500	2,500	-
5877 Student Activities	-	-	-	-	-	-	2,880	2,944	2,915	29
5878 Student Assessment	3,295	-	-	3,295	824	(2,471)	10,679	10,915	10,808	107
5880 Student Health Services	-	-	-	-	-	-	3,339	3,413	3,379	33
5881 Student Information System	5,257	-	-	9,467	-	(9,467)	12,689	12,969	12,842	127
5887 Technology Services	3,300	3,713	4,506	14,051	21,278	7,226	56,595	56,595	56,595	-
5896 Internet/Website consulting	-	-	-	9,000	10,000	1,000	10,000	10,000	10,000	-
5899 Miscellaneous Operating Expenses	110	-	-	110	5,326	5,216	15,000	15,000	15,000	-
5910 Communications - Internet / Website Fees	756	-	724	3,316	5,749	2,434	11,917	11,917	11,917	-
5915 Postage and Delivery	291	1,875	485	2,723	6,465	3,741	7,749	7,920	7,842	78

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5920 Communications - Telephone & Fax	233	1,141	416	2,312	4,163	1,851	7,813	7,813	7,813	-
SUBTOTAL - Services & Other Operating Exp.	60,064	59,657	72,860	265,886	315,300	49,414	1,034,218	1,094,069	1,099,123	(5,054)
Capital Outlay & Depreciation										
6900 Depreciation	-	-	-	-	3,735	3,735	11,205	11,205	11,205	-
SUBTOTAL - Capital Outlay & Depreciation	-	-	-	-	3,735	3,735	11,205	11,205	11,205	-
Other Outflows										
SUBTOTAL - Other Outflows	98	5,880	(5,978)	-	-	-	-	-	-	-
TOTAL EXPENSES	392,901	385,637	415,868	1,377,007	1,451,032	74,025	5,053,382	4,978,178	4,981,738	(3,560)