

Nea Community Learning Center

Budget vs. Actuals
As of May 31, 2014

	Actual			Budget vs. Actual			Budget			Variance (Previous vs. Current Forecast)
	Mar	Apr	May	Actual YTD	Budget YTD	Variance (YTD less Budget)	November Re- Approved Budget	May Board Meeting Forecast	Current Forecast	
SUMMARY										
Revenue										
General Block Grant	143,099	358,680	151,888	2,497,450	3,179,414	(681,964)	2,986,664	3,073,746	3,072,278	(1,468)
Federal Revenue	2,374	7,883	8,193	21,444	97,175	(75,731)	78,699	81,063	81,063	-
Other State Revenues	25,066	22,423	29,969	397,851	676,941	(279,090)	484,923	520,058	520,058	-
Local Revenues	9,495	3,488	13,369	117,058	79,115	37,943	232,679	257,534	257,534	-
Fundraising and Grants	1,384	22,405	1,517	94,132	87,706	6,426	93,120	93,120	93,120	-
Total Revenue	181,417	414,879	204,936	3,127,934	4,120,350	(992,415)	3,876,084	4,025,521	4,024,053	(1,468)
Expenses										
Compensation and Benefits	229,120	261,301	228,920	2,424,505	2,630,416	205,911	2,713,203	2,699,062	2,699,062	-
Books and Supplies	26,013	10,300	11,568	206,701	192,106	(14,595)	208,079	216,878	216,878	-
Services and Other Operating Expenditures	48,079	62,424	50,075	601,485	605,373	3,888	855,915	992,700	992,601	99
Capital Outlay	-	-	-	-	-	-	-	-	-	-
Total Expenses	303,212	334,024	290,563	3,232,691	3,427,896	195,204	3,777,198	3,908,640	3,908,541	99
Operating Income (excluding Depreciation)	(121,795)	80,855	(85,627)	(104,757)	692,454	(797,211)	98,887	116,881	115,512	(1,369)
<i>Operating Income (including Depreciation)</i>	(121,795)	80,855	(85,627)	(104,757)	692,454	(797,211)	98,887	116,881	115,512	(1,369)
<i>Operating Income (% of expenses)</i>							2.6%	3.0%	3.0%	
Fund Balance										
Beginning Balance (Unaudited)	1,061,318	939,523	1,020,379	1,039,509	1,039,509		1,039,509	1,039,509	1,039,509	
Audit Adjustment				-	-		-	-	-	
Beginning Balance (Audited)				1,039,509	1,039,509		1,039,509	1,039,509	1,039,509	
Operating Income (including Depreciation)	(121,795)	80,855	(85,627)	(104,757)	692,454		98,887	116,881	115,512	
Ending Fund Balance (including Depreciation)	939,523	1,020,379	934,752	934,752	1,731,963		1,138,396	1,156,390	1,155,021	

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Detail	Actual			Budget vs. Actual			Budget			Variance (Previous vs. Current Forecast)
	Mar	Apr	May	Actual YTD	Budget YTD	Variance (YTD less Budget)	November Re- Approved Budget	May Board Meeting Forecast	Current Forecast	
Enrollment Breakdown	Month 6:	Month 7:	Month 8:							
K	24	24	24				24	24	24	-
1	48	48	48				48	48	48	-
2	48	48	48				48	48	48	-
3	50	51	51				48	51	51	-
4	50	50	50				50	50	50	-
5	52	52	52				51	52	52	-
6	37	37	36				32	36	36	-
7	48	49	49				46	49	49	-
8	53	52	52				53	52	52	-
9	36	36	36				34	36	36	-
10	38	38	38				37	38	38	-
11	12	12	12				13	12	12	-
12	21	21	21				19	21	21	-
Enrollment Summary							-	-	-	-
K-3	170	171	171				168	171	171	-
4-6	139	139	138				133	138	138	-
7-8	101	101	101				99	101	101	-
9-12	107	107	107				103	107	107	-
Total Enrolled	517	518	517				503	517	517	-
ADA %										
K-3	93.8%	95.1%	93.6%				95%	95%	95%	
4-6	96.1%	95.1%	93.9%				95%	96%	96%	
7-8	96.3%	97.1%	95.1%				95%	97%	97%	
9-12	94.3%	93.6%	95.4%				95%	96%	96%	
Average	95.0%	95.2%	94.3%				95%	95%	95%	
ADA										
K-3	159.28	162.43	160.07				159.6	159.7	159.7	-
4-6	132.11	132.19	129.6				126.4	131.7	131.7	-
7-8	97.94	98	96.07				94.1	97.2	97.2	-
9-12	100.67	100.75	102.07				97.9	100.8	100.8	-
Total ADA	490.0	493.4	487.8				477.9	489.5	489.5	-

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		Mar	Apr	May	Actual YTD	Budget YTD	Variance (YTD less Budget)	November Re- Approved Budget	May Board Meeting Forecast	Current Forecast	(Previous vs. Current Forecast)
REVENUE											
General Purpose Entitlement											
8011	Charter Schools General Purpose Entitlement - State Aid	144,295	144,295	83,388	1,264,886	2,069,483	(804,597)	1,490,301	1,534,395	1,533,194	(1,201)
8012	Education Protection Account	-	124,169	-	361,740	-	361,740	535,210	559,114	558,847	(267)
8019	State Aid - Prior Years	(1,196)	-	-	(1,196)	-	(1,196)	-	-	-	-
8096	Charter Schools in Lieu of Prop. Taxes	-	90,216	68,500	872,020	1,109,931	(237,911)	961,152	980,236	980,236	-
		143,099	358,680	151,888	2,497,450	3,179,414	(681,964)	2,986,664	3,073,746	3,072,278	(1,468)
		-	-	-	-	-	-	-	-	-	-
8100 Federal Revenue											
8181	Special Education - Entitlement	-	-	-	-	77,413	(77,413)	56,741	59,105	59,105	-
8220	Child Nutrition Programs	2,374	7,883	8,193	21,444	19,762	1,682	21,958	21,958	21,958	-
SUBTOTAL - Federal Income		2,374	7,883	8,193	21,444	97,175	(75,731)	78,699	81,063	81,063	-
		-	-	-	-	-	-	-	-	-	-
8300 Other State Revenues											
8319	Other State Apportionments - Prior Years	20	-	-	7,358	-	7,358	-	7,358	7,358	-
8381	Special Education - Entitlement (State)	22,421	22,423	29,861	197,886	261,610	(63,724)	226,914	232,422	232,422	-
8382	Special Education Reimbursement (State)	2,625	-	-	8,373	-	8,373	70,000	39,002	39,002	-
8520	Child Nutrition - State	-	-	-	-	962	(962)	1,069	1,069	1,069	-
8550	Mandated Cost Reimbursements	-	-	-	9,351	-	9,351	9,351	9,351	9,351	-
8560	State Lottery Revenue	-	-	-	19,295	41,622	(22,328)	73,589	75,375	75,375	-
8590	All Other State Revenue	-	-	54	155,534	-	155,534	104,000	155,480	155,480	-
8592	Categorical Block Grant	-	-	-	-	240,762	(240,762)	-	-	-	-
0	Educationally Disadvantaged Block Grant	-	-	-	-	68,346	(68,346)	-	-	-	-
8593	New School Categorical	-	-	-	-	63,638	(63,638)	-	-	-	-
Placeholder	Local Control Funding Formula	-	-	54	54	-	54	-	-	-	-
SUBTOTAL - Other State Income		25,066	22,423	29,969	397,851	676,941	(279,090)	484,923	520,058	520,058	-
		-	-	-	-	-	-	-	-	-	-
8600 Other Local Revenue											
8634	Food Service Sales	-	(1,111)	-	246	1,194	(948)	1,326	1,357	1,357	-
8636	Uniforms	-	-	-	-	-	-	-	-	-	-
8638	Merchandise Sales	-	31	-	205	-	205	-	174	174	-
8639	All Other Sales	-	-	-	-	-	-	-	-	-	-
8650	Leases and Rentals	-	-	-	-	-	-	-	-	-	-
8660	Interest	108	108	20	1,019	344	675	382	1,000	1,000	-
8661	Interest - Temporarily Restricted	-	-	-	-	-	-	-	-	-	-
8676	After School Program Revenue	8,505	4,155	7,750	74,906	51,560	23,346	60,153	70,153	70,153	-
8693	Field Trips	881	300	5,357	11,887	15,416	(3,530)	17,129	17,129	17,129	-
8699	All Other Local Revenue	-	-	-	12,090	-	12,090	10,257	12,090	12,090	-
8702	Leadership	-	-	-	225	715	(490)	794	794	794	-
8703	Alameda Parcel Tax Revenue	-	-	-	-	-	-	131,302	131,302	131,302	-
8704	School Supplies	-	5	-	3,688	9,886	(6,199)	10,985	10,985	10,985	-
8705	PSAT	-	-	-	350	-	350	350	350	350	-
8707	Safety Equipment Revenue	-	-	-	2,200	-	2,200	-	2,200	2,200	-
8708	After School Classes Revenue	-	-	-	10,000	-	10,000	-	10,000	10,000	-
8709	Revenue Program 9	-	-	242	242	-	242	-	-	-	-
SUBTOTAL - Local Revenues		9,495	3,488	13,369	117,058	79,115	37,943	232,679	257,534	257,534	-
		-	-	-	-	-	-	-	-	-	-

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		Actual			Budget vs. Actual			Budget			Variance
		Mar	Apr	May	Actual YTD	Budget YTD	Variance (YTD less Budget)	November Re- Approved Budget	May Board Meeting Forecast	Current Forecast	(Previous vs. Current Forecast)
8800	Donations/Fundraising										
8801	Donations - Parents	1,384	22,405	1,087	91,402	81,747	9,654	86,500	86,500	86,500	-
8802	Donations - Private	-	-	-	2,300	5,958	(3,658)	6,620	6,620	6,620	-
	SUBTOTAL - Fundraising and Grants	1,384	22,405	1,517	94,132	87,706	6,426	93,120	93,120	93,120	-
					430			-	-	-	
TOTAL REVENUE		181,417	414,879	204,936	3,127,934	4,120,350	(992,415)	3,876,084	4,025,521	4,024,053	(1,468)
EXPENSES											
Compensation & Benefits											
1000	Certificated Salaries										
1100	Teachers Salaries	125,053	121,517	125,702	1,237,332	1,302,398	65,065	1,384,140	1,370,173	1,370,173	-
1101	Teacher - Stipends	-	-	-	-	7,416	7,416	-	-	-	-
1103	Teacher - Substitute Pay	3,982	5,442	5,626	36,009	37,379	1,370	42,232	41,117	41,117	-
1148	Teacher - Special Ed	18,057	18,057	18,557	181,069	227,273	46,204	198,625	200,625	200,625	-
1300	Certificated Supervisor & Administrator Salaries	27,856	52,475	24,409	318,703	270,311	(48,392)	319,644	356,942	356,942	-
1930	Other Cert - Counselor	1,437	6,467	3,952	53,220	61,385	8,166	65,000	65,000	65,000	-
	SUBTOTAL - Certificated Employees	176,385	203,958	178,246	1,826,332	1,906,161	79,829	2,009,641	2,033,858	2,033,858	-
2000	Classified Salaries										
2100	Classified Instructional Aide Salaries	3,624	3,624	3,624	33,926	73,927	40,001	58,660	38,160	38,160	-
2300	Classified Supervisor & Administrator Salaries	8,226	14,338	9,689	113,681	112,859	(822)	128,140	128,140	128,140	-
2904	Other Classified - Security/yard duty	-	-	-	1,727	17,100	15,373	-	-	-	-
2905	Other Classified - After School	4,240	4,205	3,589	34,723	17,273	(17,450)	41,660	41,660	41,660	-
	SUBTOTAL - Classified Employees	16,090	22,167	16,903	184,058	221,159	37,101	228,460	207,960	207,960	-
Classified Employees Summary											
2100	Classified Instructional Aide Salaries	3,624	3,624	3,624	33,926	73,927	40,001	58,660	38,160	38,160	-
2300	Classified Supervisor & Administrator Salaries	8,226	14,338	9,689	113,681	112,859	(822)	128,140	128,140	128,140	-
2900	Classified Other Salaries	4,240	4,205	3,589	36,450	34,373	(2,078)	41,660	41,660	41,660	-
	SUBTOTAL - Classified Employees	16,090	22,167	16,903	184,058	221,159	37,101	228,460	207,960	207,960	-
3000	Employee Benefits										
3100	STRS	13,678	12,505	12,739	138,761	148,251	9,490	165,411	167,409	167,409	-
3200	PERS	2,225	2,918	2,315	23,688	27,270	3,582	25,303	23,243	23,243	-
3300	OASDI-Medicare-Alternative	4,275	4,201	4,720	38,576	51,619	13,044	47,270	46,060	46,060	-
3400	Health & Welfare Benefits	12,076	14,750	13,046	149,835	202,215	52,380	169,303	152,218	152,218	-
3500	Unemployment Insurance	993	803	952	22,460	24,837	2,378	28,648	29,082	29,082	-
3600	Workers Comp Insurance	3,400	-	-	40,795	48,903	8,108	39,167	39,232	39,232	-
	SUBTOTAL - Employee Benefits	36,646	35,176	33,772	414,116	503,096	88,981	475,102	457,244	457,244	-

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		Mar	Apr	May	Actual YTD	Budget YTD	Variance (YTD less Budget)	November Re- Approved Budget	May Board Meeting Forecast	Current Forecast	(Previous vs. Current Forecast)
4000	Books & Supplies										
4100	Approved Textbooks & Core Curricula Materials	-	-	-	629	4,889	4,260	5,000	1,530	1,530	-
4200	Books & Other Reference Materials	1,946	1,419	215	10,489	4,889	(5,600)	5,000	8,855	8,855	-
4315	Custodial Supplies	451	771	1,068	12,317	11,937	(380)	13,023	13,023	13,023	-
4320	Educational Software	2,421	671	134	14,272	13,636	(635)	15,000	15,000	15,000	-
4325	Instructional Materials & Supplies	1,752	619	1,850	51,763	46,933	(4,829)	48,000	49,294	49,294	-
4326	Art & Music Supplies	48	-	10	632	-	(632)	-	751	751	-
4330	Office Supplies	2,785	1,586	1,626	19,684	30,909	11,225	34,000	23,100	23,100	-
4335	PE Supplies	728	-	-	367	468	101	515	515	515	-
4350	Uniforms	447	-	-	3,313	955	(2,358)	2,753	3,313	3,313	-
4351	Yearbook	-	-	-	-	492	492	546	546	546	-
4352	School Supplies	-	-	-	-	53	53	59	59	59	-
4353	Leadership Program	-	-	33	145	298	153	331	331	331	-
4354	Activity 3	-	-	-	-	-	-	-	-	-	-
4355	Learner Building Improvement Project	-	-	-	-	1,800	1,800	2,000	2,000	2,000	-
4356	Activity 5	-	-	-	-	-	-	-	-	-	-
4357	Activity 6	-	-	500	500	-	(500)	-	-	-	-
4410	Classroom Furniture, Equipment & Supplies	771	276	192	17,980	12,946	(5,034)	15,580	19,989	19,989	-
4420	Computers (individual items less than \$5k)	9,925	518	1,579	44,879	28,356	(16,523)	29,000	42,800	42,800	-
4710	Student Food Services	3,832	4,268	4,304	26,154	28,201	2,047	31,334	31,334	31,334	-
4720	Other Food	908	171	58	3,577	5,344	1,767	5,938	4,438	4,438	-
	SUBTOTAL - Books and Supplies	26,013	10,300	11,568	206,701	192,106	(14,595)	208,079	216,878	216,878	-

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	Mar	Apr	May	Actual YTD	Budget YTD	Variance (YTD less Budget)	November Re- Approved Budget	May Board Meeting Forecast	Current Forecast	
5000	Services & Other Operating Expenses									
5210	25	1,660	6	3,310	521	(2,788)	1,033	2,800	2,800	-
5215	190	-	-	190	-	(190)	-	190	190	-
5220	101	-	3,344	5,024	2,384	(2,640)	2,649	2,149	2,149	-
5305	1,033	-	125	5,628	5,917	289	6,574	6,574	6,574	-
5310	-	-	-	650	227	(423)	274	650	650	-
5400	-	-	-	-	-	-	-	-	-	-
5450	2,468	-	-	29,617	30,730	1,112	29,617	29,617	29,617	-
5500	-	-	-	-	-	-	-	-	-	-
5510	-	-	-	-	-	-	-	-	-	-
5515	-	11,560	5,780	70,650	65,193	(5,457)	74,920	74,920	74,920	-
5535	-	-	12,265	31,528	-	(31,528)	33,949	37,739	37,739	-
5600	-	-	-	-	-	-	-	-	-	-
5605	1,541	2,344	1,404	20,168	21,461	1,294	23,846	23,846	23,846	-
5615	-	-	-	542	5,535	4,993	6,150	6,150	6,150	-
5803	475	-	-	1,851	3,849	1,998	4,277	4,277	4,277	-
5804	-	-	-	-	6,489	6,489	7,210	7,210	7,210	-
5805	-	-	708	1,062	1,475	413	1,639	1,639	1,639	-
5809	80	34	24	828	695	(134)	772	1,116	1,116	-
5812	9,339	9,339	9,339	112,690	113,656	966	127,010	132,549	132,494	55
5815	525	-	2,094	23,503	32,000	8,497	20,900	21,410	21,410	-
5819	-	-	-	108	-	(108)	-	108	108	-
5820	-	3,012	-	11,237	1,271	(9,966)	4,954	11,225	11,225	-
5821	-	-	-	-	-	-	3,000	3,000	3,000	-
5822	-	-	-	-	-	-	-	-	-	-
5824	-	-	-	43,562	-	(43,562)	89,600	92,212	92,168	44
5826	-	-	-	-	-	-	-	-	-	-
5827	424	523	603	7,804	3,245	(4,559)	4,000	9,090	9,090	-
5828	-	-	-	75	1,622	1,547	1,803	1,803	1,803	-
5830	796	285	2,923	10,869	12,638	1,770	14,043	14,043	14,043	-
5836	53	29	191	1,506	1,495	(12)	1,529	1,529	1,529	-

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5843	Interest - Loans Less than 1 Year	-	-	-	306	-	(306)	7,000	7,000	7,000	-
5845	Legal Fees	2,295	6,113	4,996	26,981	27,000	19	80,000	80,000	80,000	-
5851	Marketing and Student Recruiting	127	270	-	6,947	5,658	(1,289)	6,365	10,365	10,365	-
5853	Moving Costs	-	-	-	-	-	-	-	35,000	35,000	-
5854	Consultants - College Consultant	-	-	-	4,677	4,635	(42)	4,800	4,800	4,800	-
5857	Payroll Fees	271	319	262	3,650	4,653	1,003	5,170	5,170	5,170	-
5860	Printing and Reproduction	-	-	-	1,228	197	(1,031)	1,500	1,500	1,500	-
5861	Prior Yr Exp (not accrued)	-	-	-	5,938	-	(5,938)	7,726	7,726	7,726	-
5863	Professional Development	275	2,376	750	6,214	16,000	9,786	5,000	5,000	5,000	-
5869	Special Education Contract Instructors	12,254	13,141	4,235	73,855	134,184	60,330	149,094	149,094	149,094	-
5872	Special Education Encroachment	-	-	-	-	-	-	-	-	-	-
5875	Staff Recruiting	-	-	-	413	-	(413)	-	413	413	-
5878	Student Assessment	99	-	60	7,482	604	(6,878)	3,034	9,034	9,034	-
5880	Student Health Services	-	-	-	-	5,527	5,527	5,496	5,649	5,649	-
5881	Student Information System	1,121	2,473	144	5,060	11,518	6,458	10,443	10,734	10,734	-
5883	Clean Energy Project Expenses	-	-	-	-	-	-	-	50,979	50,979	-
5887	Technology Services	8,331	2,393	-	44,291	46,350	2,059	51,500	63,500	63,500	-
5896	Internet/Website consulting	-	-	-	7,528	5,562	(1,966)	7,500	7,528	7,528	-
5898	Bad Debt Expense	-	205	-	205	-	(205)	-	-	-	-
5899	Miscellaneous Operating Expenses	5,020	5,507	-	8,869	18,000	9,131	35,000	35,000	35,000	-
5905	Communications - Cell Phones	-	-	-	-	212	212	232	232	232	-
5910	Communications - Internet / Website Fees	630	631	631	7,143	8,498	1,355	9,270	9,270	9,270	-
5915	Postage and Delivery	520	126	107	6,610	4,257	(2,353)	4,730	6,555	6,555	-
5920	Communications - Telephone & Fax	85	85	86	1,691	2,115	424	2,307	2,307	2,307	-
SUBTOTAL - Services & Other Operating Exp.		48,079	62,424	50,075	601,485	605,373	3,888	855,915	992,700	992,601	99
		-	-	-	-	-	-	-	-	-	-
TOTAL EXPENSES		303,212	334,024	290,563	3,232,691	3,427,896	195,204	3,777,198	3,908,640	3,908,541	99