

Nea Community Learning Center
As of March 2017

	2016/17	2016/17	2016/17	2016/17	2017/18	2017/18	2018/19	2018/19
	Approved Budget	Notes	Current Forecast	Notes	Preliminary Budget	Notes	Preliminary Budget	Notes
SUMMARY								
Revenue								
LCFF Entitlement	4,151,488		3,971,545		4,140,594		4,196,984	
Federal Revenue	98,431		104,325		107,772		110,570	
Other State Revenues	511,131		591,286		410,696		402,389	
Local Revenues	202,673		215,313		208,117		214,360	
Fundraising and Grants	104,652		126,407		107,792		111,025	
Total Revenue	5,068,374		5,008,876		4,974,971		5,035,328	
Expenses								
Compensation and Benefits	3,732,270		3,897,764		3,862,660		4,059,898	
Books and Supplies	217,279		170,847		155,926		177,864	
Services and Other Operating Expenditure	1,035,586		976,731		1,014,548		1,045,846	
Depreciation	11,063		15,710		11,205		9,704	
Total Expenses	4,996,198		5,061,052		5,044,338		5,293,311	
Operating Income	72,176		(52,176)		(69,368)		(257,983)	
Fund Balance								
Beginning Balance (Unaudited)	1,525,839		1,614,544		1,528,725		1,459,357	
Audit Adjustment	-		(33,643)		-		-	
Beginning Balance (Audited)	1,525,839		1,580,902		1,528,725		1,459,357	
Operating Income	72,176		(52,176)		(69,368)		(257,983)	
Ending Fund Balance (including Depreciation)	1,598,015		1,528,725		1,459,357		1,201,374	
Ending Fund Balance as a % of Expenses	32%		30%		29%		23%	

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Detail	2016/17	2016/17	2016/17	2016/17	2017/18	2017/18	2018/19	2018/19
	Approved Budget	Notes	Current Forecast	Notes	Preliminary Budget	Notes	Preliminary Budget	Notes
Enrollment Breakdown								
K	48	-	48	-	48	-	48	-
1	48	-	48	-	48	-	48	-
2	48	-	48	-	48	-	48	-
3	52	-	52	-	52	-	52	-
4	52	-	52	-	52	-	52	-
5	52	-	52	-	52	-	52	-
6	48	-	25	-	30	-	25	-
7	35	-	44	-	28	-	30	-
8	40	-	44	-	44	-	36	-
9	29	-	36	-	52	-	40	-
10	32	-	26	-	32	-	32	-
11	38	-	35	-	22	-	28	-
12	23	-	16	-	32	-	35	-
Enrollment Summary								
K-3	196	-	196	-	196	-	196	-
4-6	152	-	129	-	134	-	129	-
7-8	75	-	88	-	72	-	66	-
9-12	122	-	113	-	138	-	135	-
Total Enrolled	545	-	526	-	540	-	526	-
ADA %								
K-3	95%	-	94%	-	94%	-	94%	-
4-6	95%	-	94%	-	94%	-	94%	-
7-8	95%	-	94%	-	94%	-	94%	-
9-12	95%	-	94%	-	94%	-	94%	-
Average	95%	-	94%	-	94%	-	94%	-
ADA								
K-3	186.2	-	183.6	-	184.2	-	184.2	-
4-6	144.4	-	121.3	-	126.0	-	121.3	-
7-8	71.3	-	82.7	-	67.7	-	62.0	-
9-12	115.9	-	106.2	-	129.7	-	126.9	-
Total ADA	517.8	-	493.8	-	507.6	-	494.4	-
Demographic Information								
Prior Year								
ADA (P-2)	499	-	500	-	494	-	508	-
CALPADS Enrollment (for unduplicated %)	528	-	528	-	526	-	540	-
# Unduplicated Count (CALPADS)	167	-	168	-	194	-	198	-
# Free & Reduced Lunch (FRL) (CALPADS)	116	-	116	-	166	-	170	-
# ELL (CALPADS)	73	-	73	-	46	-	47	-
Current Year								
CALPADS Enrollment (for unduplicated %)	545	-	528	-	540	-	526	-
# Unduplicated Count (CALPADS)	172	-	194	-	198	-	193	-
# Free & Reduced Lunch (FRL) (CALPADS)	120	-	166	-	170	-	166	-
# ELL (CALPADS)	75	-	46	-	47	-	46	-
New Students	17	-	-	-	14	-	-	-

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LCFF Entitlement								
8011 Charter Schools LCFF - State Aid	2,165,028	Backfills State Aid	1,961,668	Backfills State Aid	2,130,590	Backfills State Aid	2,292,306	Backfills State Aid
8012 Education Protection Account Entitlement	696,554	Greater of: \$200 per ADA or 25% of State Aid	664,279	Greater of: \$200 per ADA or 25% of State Aid	628,267	Greater of: \$200 per ADA or 23% of State Aid	558,763	Greater of: \$200 per ADA or 21% of State Aid
8019 State Aid - Prior Years	-	-	1,534	-	-	-	-	-
8096 Charter Schools in Lieu of Property Taxes	1,289,907	In accordance with Local Property Tax of \$2491.37 per ADA	1,344,064	In accordance with Local Property Tax of \$2722.1 per ADA	1,381,738	In accordance with Local Property Tax of \$2722.1 per ADA	1,345,915	In accordance with Local Property Tax of \$2722.1 per ADA
SUBTOTAL - LCFF Entitlement	4,151,488		3,971,545		4,140,594	\$8157 per ADA per SSC, Gov.'s Budget	4,196,984	\$8488 per ADA per SSC, Gov.'s Budget
8100 Federal Revenue								
8181 Special Education - Entitlement	62,413	\$125 per ADA	67,056	\$127 per PY CBEDS enrollment	66,802	\$127 per ADA,	68,580	\$127 per ADA,
8291 Title I	34,452	\$297 per Title I eligible student	36,380	\$297 per Title I eligible student	39,950	\$235 per Title I eligible student	40,970	\$241 per Title I eligible student
8292 Title II	1,566	\$18 per Title I eligible student	813	\$18 per Title I eligible student	1,020	\$6 per Title I eligible student	1,020	\$6 per Title I eligible student
8297 PY Federal - Not Accrued	-	-	76	-	-	-	-	-
SUBTOTAL - Federal Income	98,431		104,325		107,772		110,570	
8300 Other State Revenues								
8319 Other State Apportionments - Prior Years	-	-	7,445	-	-	-	-	-
8381 Special Education - Entitlement (State)	261,464	\$505 per ADA	250,336	\$507 per ADA	257,353	\$507 per ADA, after accounting for Admin and Set-aside fees	250,681	\$507 per ADA, after accounting for Admin and Set-aside fees
8382 Special Education Reimbursement (State)	45,600	-	47,520	80% of lesser of: SEIS count x \$3300, \$250/ADA, budget	47,520	-	47,520	-
8550 Mandated Cost Reimbursements	10,494	\$14 per PY ADA	117,664	\$14 per PY ADA	9,887	\$14 per PY ADA	10,739	\$14 per PY ADA
8560 State Lottery Revenue	93,713	\$181 per ADA per SSC	93,321	\$189 per ADA per SSC	95,936	\$189 per ADA per SSC	93,449	\$189 per ADA per SSC
8590 All Other State Revenue	99,860	-	75,000	-	-	-	-	-
SUBTOTAL - Other State Income	511,131		591,286		410,696		402,389	
8600 Other Local Revenue								
8660 Interest	1,038	-	420	-	433	-	446	-
8676 After School Program Revenue	57,150	-	57,150	-	58,864	-	60,630	-
8693 Field Trips	18,717	-	8,717	-	19,279	-	19,857	-
8699 All Other Local Revenue	-	-	24,492	-	-	-	-	-
8702 Leadership	1,234	-	(0)	-	1,271	-	1,309	-
8703 Alameda Parcel Tax Revenue	124,534	-	124,534	-	128,270	-	132,119	-
SUBTOTAL - Local Revenues	202,673		215,313		208,117		214,360	
8800 Donations/Fundraising								
8801 Donations - Parents	97,716	-	97,716	-	100,648	-	103,667	-
8802 Donations - Private	5,987	-	7,742	-	6,167	-	6,352	-
8811 School Defined Revenue 1	-	-	20,000	CTA	-	-	-	-
8812 Senior Fundraising	949	-	949	-	977	-	1,006	-
SUBTOTAL - Fundraising and Grants	104,652		126,407		107,792		111,025	
TOTAL REVENUE	5,068,374		5,008,876		4,974,971		5,035,328	#VALUE!

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EXPENSES									
Compensation & Benefits									
1000	Certificated Salaries								
1100	Teachers Salaries	1,614,134	27.15 FTE		1,652,260	28.5375 FTE		1,724,356	28.5625 FTE
1103	Teacher - Substitute Pay	72,394	1 FTE		96,800	1 FTE		50,429	1 FTE
1148	Teacher - Special Ed	224,173	3.6 FTE		227,273	3.6 FTE		235,126	3.6 FTE
1300	Certificated Supervisor & Administrator Salaries	462,442	4.2 FTE		455,139	5.2 FTE		374,120	3.2 FTE
1311	Cert Admin - SPED	40,000	0.5 FTE		41,000	0.5 FTE		41,820	0.5 FTE
1322	Cert Admin - Marketing	-			27,733	0.325 FTE		28,800	0.6 FTE
1930	Other Cert - Counselor	107,620	1.53 FTE		114,819	1.63 FTE		120,774	1.8 FTE
	SUBTOTAL - Certificated Employees	2,520,763		-	2,615,024		-	2,575,425	
2000	Classified Salaries								
2100	Classified Instructional Aide Salaries	41,204	1.2875 FTE		17,204	1 FTE		25,941	1 FTE
2101	Classified - Electives	26,204	0.3625 FTE		9,656	0.3625 FTE		25,960	0.45 FTE
2104	Classified - Para	92,675	4 FTE		185,538	7.8 FTE		111,121	4.5 FTE
2300	Classified Supervisor & Administrator Salaries	138,036	2.6 FTE		140,036	2.6 FTE		136,788	2.6 FTE
2400	Classified Clerical & Office Salaries	10,000	0.5 FTE		23,290	1.1 FTE		26,530	0.6 FTE
2904	Other Classified - Security/yard duty	54,484	2 FTE		70,042	2.13 FTE		81,993	2.25 FTE
2905	Other Classified - After School	22,030	0.84 FTE		29,835	0.84 FTE		22,388	0.9025 FTE
2908	Other Classified - Student Behavior Coordinatc	39,350	1 FTE		39,350	1 FTE		50,000	1 FTE
2915	Other Classified - Transport	6,489	0.1 FTE		12,750	0.1 FTE		-	
	SUBTOTAL - Classified Employees	430,472		-	527,701		-	480,720	
3000	Employee Benefits								
3100	STRS	311,307			-	315,440		-	355,973
3200	PERS	59,461			-	86,327		-	86,796
3300	OASDI-Medicare-Alternative	72,784			-	85,452		-	81,316
3400	Health & Welfare Benefits	281,989			-	207,049		-	226,280
3500	Unemployment Insurance	23,030			-	29,061		-	25,587
3600	Workers Comp Insurance	32,464			-	31,427		-	30,561
	SUBTOTAL - Employee Benefits	781,035		-	755,039		-	806,515	

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4000	Books & Supplies														
4100	Approved Textbooks & Core Curricula Material	16,350	\$30 per Student	22,280	\$30 per Student	16,686	\$31 per Student			16,741	\$32 per Student				
4200	Books & Other Reference Materials	10,200	\$19 per Student	33	\$19 per Student	6,480	\$12 per Student			6,501	\$12 per Student				
4315	Custodial Supplies	13,402		9,402		13,804				-		14,218			
4320	Educational Software	15,260	\$28 per Student	2,540	\$28 per Student	10,800	\$20 per Student			10,836	\$21 per Student				
4325	Instructional Materials & Supplies	49,678	\$91 per Student	32,946	\$91 per Student	40,500	\$75 per Student			40,634	\$77 per Student				
4326	Art & Music Supplies	1,635	\$3 per Student	1,078	\$3 per Student	1,669	\$3 per Student			1,674	\$3 per Student				
4330	Office Supplies	25,736	\$500 per FTE	14,140	\$500 per FTE	21,814	\$415 per FTE			22,469	\$427 per FTE				
4335	PE Supplies	3,464	\$4 per Student	1,343	\$4 per Student	2,357	\$4 per Student			2,364	\$4 per Student				
4340	Professional Development Supplies	987		(0)		1,016				1,047					
4350	Uniforms	2,725	\$5 per Student	955	\$2 per Student	1,009	\$2 per Student			1,013	\$2 per Student				
4351	Yearbook	629	\$1 per Student	607	\$1 per Student	642	\$1 per Student			644	\$1 per Student				
4353	Leadership Program	1,604		(0)		1,652				1,701					
4354	SPED supplies	5,150		2,150		5,305				5,464					
4410	Classroom Furniture, Equipment & Supplies	35,876		38,000		5,750				-	5,923				
4420	Computers (individual items less than \$5k)	30,000		12,289		20,000				-	40,000				
4430	Non Classroom Related Furniture, Equipment	1,400		24,403		1,442					1,486				
4710	Student Food Services	-	No Food Service Cost	-	No Food Service Cost	-	No Food Service Cost			-	No Food Service Cost				
4720	Other Food	3,183		8,683		5,000				5,150					
SUBTOTAL - Books and Supplies		217,279		170,847		155,926				177,864					

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5000 Services & Other Operating Expenses								
5210 Conference Fees	3,911	\$76 per FTE	4,386	\$76 per FTE	1,114	\$78 per FTE	4,237	\$81 per FTE
5220 Travel and Lodging	4,118	\$80 per FTE	10,890	\$80 per FTE	1,331	\$82 per FTE	4,461	\$85 per FTE
5305 Dues & Membership - Professional	5,841		6,841		6,016		6,197	
5400 Insurance	7,998	D&O	-	D&O	4,624		4,762	
5450 Insurance - Other	37,503	\$3125 per Monthly Rate	46,626	\$3606 per Monthly Rate	44,570		45,907	\$3826 per Monthly Rate
5515 Janitorial, Gardening Services & Supplies	79,928		79,928		82,326		84,796	
5535 Utilities - All Utilities	25,570		20,570		21,187		21,822	
5600 Rentals, Leases, & Repairs	509		4,888		524		540	
5605 Equipment Leases	25,610		25,610		26,378		27,170	
5610 Rent	9,270	\$773 per Monthly Rate	17,280	\$773 for Boys and Girls Club, \$390 for Admin space, per month	17,798	\$1483 per Monthly Rate	18,332	\$1528 per Monthly Rate
5611 New UV facility	-		-		-		-	
5615 Repairs and Maintenance - Building	6,720		12,824		6,922		7,130	
5618 Repairs & Maintenance - Auto	5,000	ROP bus	16,995	ROP bus	-		-	
5625 Storage	3,359		(0)		-		-	
5803 Accounting Fees	7,133	Includes form 990	6,592	Includes form 990	7,192		7,792	
5804 CLCS Service Fee	7,210		-		-		-	
5805 Administrative Fees	2,467		2,467		2,541		2,617	
5807 ROP	30,210	10 students at \$3021 ea	23,760	10 students at \$3021 ea	-		-	
5809 Banking Fees	1,500	\$125 per Monthly Rate	1,500	\$125 per Monthly Rate	1,545	\$129 per Monthly Rate	1,591	\$133 per Monthly Rate
5812 Business Services	126,000	6.0% of eligible revenues	126,000	Flat Fee of \$210K for CLCS	129,780	Flat Fee growing at 3%	133,673	Flat Fee growing at 3%
5815 Consultants - Instructional	60,170	BTSA, other	34,200	BTSA, other	55,000	4 BTSA (~\$8K each), \$1600 per coaching (4)	56,650	
5820 Consultants - Non Instructional - Custom 1	14,651		4,369	Including Bara?	5,150		5,305	
5821 Consultants - Non Instructional - Custom 2	896		896	Accreditation	923		951	
5824 District Oversight Fees	157,115	3.3% of LCFF General Purpose Grant	154,016	3.3% of LCFF General Purpose Grant, Fed and Other State Rev	153,749	3.3% of LCFF, fed and other state revenues for grades K-5, 1% for grades 6-12	155,428	3.3% of LCFF, fed and other state revenues for grades K-5, 1% for grades 6-12
5828 After School Program Expenses	3,515		1,515		1,560		1,607	
5830 Field Trips Expenses	27,906		16,300	\$50 per Student	27,810	\$52 per Student	27,902	\$53 per Student
5833 Fines and Penalties	24		24		25		26	
5836 Fingerprinting	1,724		1,724		1,776		1,829	
5843 Interest - Loans Less than 1 Year	-		-		-		-	
5845 Legal Fees	45,000		61,000		60,000		61,800	
5851 Marketing and Student Recruiting	20,600		15,000		12,000		12,360	
5857 Payroll Fees	4,800	\$400 per Monthly Rate	4,800	\$400 per Monthly Rate	4,944	\$412 per Monthly Rate	5,092	\$424 per Monthly Rate
5860 Printing and Reproduction	2,488		2,544		2,562		2,639	
5863 Professional Development	20,000		11,000		11,330		11,670	
5869 Special Education Contract Instructors	127,863		165,000	Includes \$34.5K for Orion Academy NPS (not ED), OT (\$24K), speech (\$104.5K)	169,950		175,049	
5872 Special Education Encroachment	12,182		12,696		12,966		12,770	
5875 Staff Recruiting	3,438		2,600	fairs	2,500	Craigslist, fairs	2,575	
5877 Student Activities	2,807	\$5 per Student	2,209	\$5 per Student	2,864	\$5 per Student	2,874	\$5 per Student
5878 Student Assessment	10,406	\$19 per Student	5,044	\$19 per Student	10,620	\$20 per Student	10,655	\$20 per Student
5880 Student Health Services	3,254	\$6 per Student	3,140	\$6 per Student	3,321	\$6 per Student	3,332	\$6 per Student
5881 Student Information System	12,364	\$23 per Student	14,434	\$23 per Student	12,619	\$23 per Student	12,660	\$24 per Student
5887 Technology Services	59,946		46,946		56,595		58,292	
5896 Internet/Website consulting	11,316		9,000		10,000		10,300	
5899 Miscellaneous Operating Expenses	20,000		12,000		15,000		15,000	
5910 Communications - Internet / Website Fees	10,130		11,570	Includes \$120/month for admin space and \$844/mo	11,917		12,274	
5915 Postage and Delivery	7,551	\$14 per Student	7,288	\$14 per Student	7,706	\$14 per Student	7,731	\$15 per Student
5920 Communications - Telephone & Fax	5,586		7,586		7,813		8,048	
SUBTOTAL - Services & Other Operating Ex	1,035,586		976,731		1,014,548		1,045,846	

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6000 Capital Outlay								
6100 Sites & Improvement of Sites	-		-		-		-	
6200 Buildings & Improvement of Buildings	-		-		-		-	
6300 School Libraries	-		-		-		-	
6400 Equipment	-		-		-		-	
6410 Computers (capitalizable items)	-		-		-		-	
6420 Furniture (capitalizable items)	-		-		-		-	
6430 Other Equipment (capitalizable items)	-		-		-		-	
6500 Equipment Replacement	-		-		-		-	
SUBTOTAL - Capital Outlay	-		-		-		-	
TOTAL EXPENSES	4,985,135		5,045,343		5,033,133		5,283,608	
Depreciation Calculation								
Prior Year (Yr 0 or before) Depreciation Impact	7,063		15,710		11,205		9,704	
Forecasted Depreciation Impact (2016-17)	4,000		-		-		-	
2017/18	-		-		-		-	
2018/19	-		-		-		-	
2019/20	-		-		-		-	
2020/21	-		-		-		-	
2021/22	-		-		-		-	
6900 Total Depreciation (includes Prior Years)	11,063		15,710		11,205		9,704	
TOTAL EXPENSES including Depreciation	4,996,198		5,061,052		5,044,338		5,293,311	