

**Nea Community Learning Center**

As of June 2017

	2016/17	2017/18	2017/18	2018/19	2019/20
	Current Forecast	Preliminary Budget	Notes	Preliminary Budget	Preliminary Budget
<b>SUMMARY</b>					
<b>Revenue</b>					
LCFF Entitlement	3,979,090	4,215,997		4,441,377	4,613,486
Federal Revenue	104,325	106,961		109,941	111,469
Other State Revenues	592,212	416,173		419,902	422,888
Local Revenues	217,897	209,662		215,951	222,430
Fundraising and Grants	126,584	107,792		111,025	114,356
<b>Total Revenue</b>	<b>5,020,108</b>	<b>5,056,584</b>		<b>5,298,197</b>	<b>5,484,629</b>
<b>Expenses</b>					
Compensation and Benefits	3,902,822	3,848,306		4,029,189	4,237,514
Books and Supplies	170,916	155,946		179,903	185,930
Services and Other Operating Expenditures	985,493	1,036,314		1,066,782	1,034,887
Depreciation	15,710	11,205		9,704	8,999
<b>Total Expenses</b>	<b>5,074,940</b>	<b>5,051,771</b>		<b>5,285,578</b>	<b>5,467,329</b>
<b>Operating Income</b>	<b>(54,832)</b>	<b>4,813</b>		<b>12,619</b>	<b>17,301</b>
<b>Fund Balance</b>					
Beginning Balance (Unaudited)	1,614,544	1,526,070		1,530,883	1,543,502
Audit Adjustment	(33,643)	-		-	-
Beginning Balance (Audited)	1,580,902	1,526,070		1,530,883	1,543,502
Operating Income	(54,832)	4,813		12,619	17,301
<b>Ending Fund Balance (including Depreciation)</b>	<b>1,526,070</b>	<b>1,530,883</b>		<b>1,543,502</b>	<b>1,560,802</b>
<b>Ending Fund Balance as a % of Expenses</b>	<b>30%</b>	<b>30%</b>		<b>29%</b>	<b>29%</b>

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Detail	Current Forecast	Preliminary Budget	Notes	Preliminary Budget	Preliminary Budget
<b>Enrollment Breakdown</b>					
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	25	30	-	33	32
7	44	28	-	32	30
8	44	44	-	28	30
9	36	57	-	44	28
10	26	30	-	57	44
11	35	22	-	30	55
12	16	32	-	21	30
<b>Enrollment Summary</b>					
K-3	196	196	-	196	196
4-6	129	134	-	137	136
7-8	88	72	-	60	60
9-12	113	141	-	152	157
<b>Total Enrolled</b>	<b>526</b>	<b>543</b>	-	<b>545</b>	<b>549</b>
<b>ADA %</b>					
K-3	94%	94%	-	95%	95%
4-6	94%	94%	-	94%	94%
7-8	94%	94%	-	94%	94%
9-12	94%	94%	-	94%	94%
<b>Average</b>	<b>94%</b>	<b>94%</b>	-	<b>94%</b>	<b>94%</b>
<b>ADA</b>					
K-3	185.7	184.2	-	186.2	186.2
4-6	123.0	126.0	-	128.8	127.8
7-8	83.0	67.7	-	56.4	56.4
9-12	103.4	132.5	-	142.9	147.6
<b>Total ADA</b>	<b>495.1</b>	<b>510.4</b>	-	<b>514.3</b>	<b>518.0</b>
<b>Demographic Information</b>					
<b>Prior Year</b>					
ADA (P-2)	500	495	-	510	514
CALPADS Enrollment (for unduplicated % calc)	528	526	-	543	545
# Unduplicated Count (CALPADS)	168	194	-	200	201
# Free & Reduced Lunch (FRL) (CALPADS)	116	166	-	171	172
# ELL (CALPADS)	73	46	-	47	47
<b>Current Year</b>					
CALPADS Enrollment (for unduplicated % calc)	528	543	-	545	549
# Unduplicated Count (CALPADS)	194	200	-	201	202
# Free & Reduced Lunch (FRL) (CALPADS)	166	171	-	172	173
# ELL (CALPADS)	46	47	-	47	47
New Students	-	17	-	2	4

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		Current Forecast	Preliminary Budget	Notes	Preliminary Budget	Preliminary Budget
<b>LCFF Entitlement</b>						
8011	Charter Schools LCFF - State Aid	1,953,146	2,175,598	Backfills State Aid	2,413,302	2,570,583
8012	Education Protection Account Entitlement	676,725	650,984	Greater of: \$200 per ADA or 23.7% of State Aid	628,207	632,801
8019	State Aid - Prior Years	1,534	-	-	-	-
8096	Charter Schools in Lieu of Property Taxes	1,347,684	1,389,414	In accordance with Local Property Tax of \$2722.1 per ADA	1,399,867	1,410,102
<b>SUBTOTAL - LCFF Entitlement</b>		<b>3,979,090</b>	<b>4,215,997</b>	<b>\$8260 per ADA per SSC, Gov.'s Budget</b>	<b>4,441,377</b>	<b>4,613,486</b>
<b>8100 Federal Revenue</b>						
8181	Special Education - Entitlement	67,056	65,750	\$125 per ADA,	67,875	68,125
8291	Title I	36,380	40,185	\$235 per Title I eligible student	41,040	42,312
8292	Title II	813	1,026	\$6 per Title I eligible student	1,026	1,032
8297	PY Federal - Not Accrued	76	-	-	-	-
<b>SUBTOTAL - Federal Income</b>		<b>104,325</b>	<b>106,961</b>	<b>-</b>	<b>109,941</b>	<b>111,469</b>
<b>8300 Other State Revenues</b>						
8319	Other State Apportionments - Prior Years	7,445	-	-	-	-
8381	Special Education - Entitlement (State)	251,011	262,356	\$514 per ADA, after accounting for Admin and Set-aside fees	264,330	266,262
8382	Special Education Reimbursement (State)	47,520	47,520	-	47,520	47,520
8550	Mandated Cost Reimbursements	117,664	9,828	\$14 per PY ADA	10,857	11,200
8560	State Lottery Revenue	93,572	96,469	\$189 per ADA per SSC	97,195	97,906
8590	All Other State Revenue	75,000	-	One-time funds \$165 per PY ADA	-	-
<b>SUBTOTAL - Other State Income</b>		<b>592,212</b>	<b>416,173</b>	<b>-</b>	<b>419,902</b>	<b>422,888</b>
<b>8600 Other Local Revenue</b>						
8660	Interest	420	433	-	446	459
8676	After School Program Revenue	58,650	60,409	-	62,221	64,088
8693	Field Trips	9,385	19,279	-	19,857	20,453
8699	All Other Local Revenue	24,908	-	-	-	-
8702	Leadership	0	1,271	-	1,309	1,348
8703	Alameda Parcel Tax Revenue	124,534	128,270	-	132,119	136,082
<b>SUBTOTAL - Local Revenues</b>		<b>217,897</b>	<b>209,662</b>	<b>-</b>	<b>215,951</b>	<b>222,430</b>
<b>8800 Donations/Fundraising</b>						
8801	Donations - Parents	97,716	100,648	-	103,667	106,777
8802	Donations - Private	7,919	6,167	-	6,352	6,542
8811	School Defined Revenue 1	20,000	-	-	-	-
8812	Senior Fundraising	949	977	-	1,006	1,037
<b>SUBTOTAL - Fundraising and Grants</b>		<b>126,584</b>	<b>107,792</b>	<b>-</b>	<b>111,025</b>	<b>114,356</b>
<b>TOTAL REVENUE</b>		<b>5,020,108</b>	<b>5,056,584</b>		<b>5,298,197</b>	<b>5,484,629</b>

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		Current Forecast	Preliminary Budget	Notes	Preliminary Budget	Preliminary Budget
<b>EXPENSES</b>						
<b>Compensation &amp; Benefits</b>						
<b>1000</b>	<b>Certificated Salaries</b>					
1100	Teachers Salaries	1,652,260	1,680,698	27.8125 FTE	1,756,528	1,804,487
1103	Teacher - Substitute Pay	96,800	85,729	1 FTE	88,301	90,950
1148	Teacher - Special Ed	227,273	238,009	3.6 FTE	242,794	249,796
1300	Certificated Supervisor & Administrator Salaries	455,139	357,026	3.2 FTE	363,590	374,498
1311	Cert Admin - SPED	41,000	45,000	0.5 FTE	46,350	47,741
1322	Cert Admin - Marketing	27,733	-		-	-
1930	Other Cert - Counselor	114,819	134,582	2 FTE	148,171	152,430
<b>SUBTOTAL - Certificated Employees</b>		<b>2,615,024</b>	<b>2,541,044</b>		<b>2,645,735</b>	<b>2,719,901</b>
<b>2000</b>	<b>Classified Salaries</b>					
2100	Classified Instructional Aide Salaries	17,204	29,142	1 FTE	30,016	30,917
2101	Classified - Electives	9,656	27,560	0.45 FTE	28,387	29,238
2104	Classified - Para	185,538	138,424	5 FTE	112,521	112,441
2300	Classified Supervisor & Administrator Salaries	140,036	149,950	2.6 FTE	141,342	154,636
2400	Classified Clerical & Office Salaries	23,290	26,660	0.6 FTE	27,460	28,284
2904	Other Classified - Security/yard duty	70,042	79,340	1.875 FTE	81,720	84,172
2905	Other Classified - After School	29,835	22,388	0.9025 FTE	23,059	23,751
2908	Other Classified - Student Behavior Coordinator	39,350	41,668	1 FTE	42,858	44,084
2915	Other Classified - Transport	12,750	-		-	-
<b>SUBTOTAL - Classified Employees</b>		<b>527,701</b>	<b>515,133</b>		<b>487,364</b>	<b>507,522</b>
<b>3000</b>	<b>Employee Benefits</b>					
3100	STRS	307,455	345,324		404,931	463,542
3200	PERS	94,726	92,044		111,016	132,079
3300	OASDI-Medicare-Alternative	89,388	85,880		86,880	88,826
3400	Health & Welfare Benefits	207,049	212,004		236,345	267,753
3500	Unemployment Insurance	29,061	25,314		24,589	24,616
3600	Workers Comp Insurance	31,427	30,562		31,331	32,274
<b>SUBTOTAL - Employee Benefits</b>		<b>760,097</b>	<b>792,129</b>		<b>896,091</b>	<b>1,010,090</b>

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		Current Forecast	Preliminary Budget	Notes	Preliminary Budget	Preliminary Budget
<b>4000</b>	<b>Books &amp; Supplies</b>					
4100	Approved Textbooks & Core Curricula Materials	20,105	16,779	\$31 per Student	17,346	17,997
4200	Books & Other Reference Materials	2,208	6,516	\$12 per Student	6,736	6,989
4315	Custodial Supplies	9,402	13,804		14,218	14,644
4320	Educational Software	2,540	10,860	\$20 per Student	11,227	11,649
4325	Instructional Materials & Supplies	32,946	40,725	\$75 per Student	42,101	43,683
4326	Art & Music Supplies	1,078	1,678	\$3 per Student	1,735	1,800
4330	Office Supplies	14,140	21,389	\$415 per FTE	21,603	22,251
4335	PE Supplies	1,343	2,370	\$4 per Student	2,450	2,542
4340	Professional Development Supplies	0	1,016		1,047	1,078
4350	Uniforms	955	1,015	\$2 per Student	1,049	1,089
4351	Yearbook	607	646	\$1 per Student	668	693
4353	Leadership Program	0	1,652		1,701	1,752
4354	SPED supplies	2,150	5,305		5,464	5,628
4410	Classroom Furniture, Equipment & Supplies	38,000	5,750		5,923	6,100
4420	Computers (individual items less than \$5k)	12,289	20,000		40,000	41,200
4430	Non Classroom Related Furniture, Equipment & Supplies	24,471	1,442		1,486	1,530
4710	Student Food Services	-	-	No Food Service Cost	-	-
4720	Other Food	8,683	5,000		5,150	5,305
<b>SUBTOTAL - Books and Supplies</b>		<b>170,916</b>	<b>155,946</b>		<b>179,903</b>	<b>185,930</b>

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		Current Forecast	Preliminary Budget	Notes	Preliminary Budget	Preliminary Budget
<b>5000</b>	<b>Services &amp; Other Operating Expenses</b>					
5210	Conference Fees	4,386	1,033	\$78 per FTE	4,074	4,196
5220	Travel and Lodging	10,890	1,247	\$82 per FTE	4,289	4,418
5305	Dues & Membership - Professional	6,924	6,016		6,197	6,383
5400	Insurance	-	4,624		4,762	4,905
5450	Insurance - Other	46,626	44,570		45,907	47,284
5515	Janitorial, Gardening Services & Supplies	79,928	82,326		84,796	87,339
5535	Utilities - All Utilities	20,570	21,187		21,822	22,477
5600	Rentals, Leases, & Repairs	4,938	524		540	556
5605	Equipment Leases	25,610	26,378		27,170	27,985
5610	Rent	17,280	17,798	\$1483 per Monthly Rate	18,332	18,882
5611	New UV facility	-	-		-	-
5615	Repairs and Maintenance - Building	12,910	6,922		7,130	7,343
5618	Repairs & Maintenance - Auto	17,448	-		-	-
5625	Storage	0	-		-	-
5803	Accounting Fees	6,592	7,192		7,792	8,026
5804	CLCS Service Fee	-	-		-	-
5805	Administrative Fees	2,467	2,541		2,617	2,696
5807	ROP	23,760	-		-	-
5809	Banking Fees	1,500	1,545	\$129 per Monthly Rate	1,591	1,639
5812	Business Services	126,000	118,500	Three year service renewal fixed fee of \$197,500 for CLCS (40% ACLC/60% NEA)	118,500	118,500
5815	Consultants - Instructional	39,980	55,000	4 BTSA (~\$8K each), \$1600 per coaching (4)	56,650	58,350
5820	Consultants - Non Instructional - Custom 1	5,418	5,150		5,305	5,464
5821	Consultants - Non Instructional - Custom 2	896	923		951	979
5824	District Oversight Fees	154,296	156,391	3.3% of LCFF, fed and other state revenues for grades K-5, 1% for grades 6-12	164,050	169,879
5828	After School Program Expenses	1,515	1,560		1,607	1,655
5830	Field Trips Expenses	16,300	27,965	\$52 per Student	28,910	29,995
5833	Fines and Penalties	24	25		26	27
5836	Fingerprinting	1,724	1,776		1,829	1,884
5843	Interest - Loans Less than 1 Year	-	-		-	-
5845	Legal Fees	61,000	60,000		61,800	63,654
5851	Marketing and Student Recruiting	15,000	12,000		12,360	12,731
5857	Payroll Fees	4,800	4,944	\$412 per Monthly Rate	5,092	5,245
5860	Printing and Reproduction	2,572	2,562		2,639	2,718
5863	Professional Development	11,925	11,330		11,670	12,020
5869	Special Education Contract Instructors	165,000	200,000	Includes \$40K for Orion Academy NPS (not ED), OT (\$24K), speech (\$104.5K), adding additional psych and assessments (\$31.5K)	200,000	160,000
5872	Special Education Encroachment	12,723	13,124		13,288	13,375
5875	Staff Recruiting	2,600	2,500	Craigslist, fairs	2,575	2,652
5877	Student Activities	2,209	2,880	\$5 per Student	2,978	3,090
5878	Student Assessment	5,044	10,679	\$20 per Student	11,040	11,455
5880	Student Health Services	3,140	3,339	\$6 per Student	3,452	3,582
5881	Student Information System	14,434	12,689	\$23 per Student	13,117	13,610
5887	Technology Services	46,946	56,595		58,292	60,041
5896	Internet/Website consulting	9,000	10,000		10,300	10,609
5899	Miscellaneous Operating Expenses	12,000	15,000		15,000	-

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5910	Communications - Internet / Website Fees	11,570	11,917		-	12,274	12,642
5915	Postage and Delivery	7,288	7,749	\$14 per Student		8,011	8,312
5920	Communications - Telephone & Fax	7,586	7,813		-	8,048	8,289
<b>SUBTOTAL - Services &amp; Other Operating Exp.</b>		<b>985,493</b>	<b>1,036,314</b>		<b>-</b>	<b>1,066,782</b>	<b>1,034,887</b>

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		Current Forecast	Preliminary Budget	Notes	Preliminary Budget	Preliminary Budget
<b>6000</b>	<b>Capital Outlay</b>					
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	-	-		-	-
	<b>SUBTOTAL - Capital Outlay</b>	-	-		-	-
<b>TOTAL EXPENSES</b>		<b>5,059,230</b>	<b>5,040,566</b>		<b>5,275,874</b>	<b>5,458,330</b>
<b>Depreciation Calculation</b>						
	Prior Year (Yr 0 or before) Depreciation Impact	<b>15,710</b>	<b>11,205</b>		<b>9,704</b>	<b>8,999</b>
	Forecasted Depreciation Impact (2016-17)	-	-		-	-
	2017/18	-	-		-	-
	2018/19	-	-		-	-
	2019/20	-	-		-	-
	2020/21	-	-		-	-
	2021/22	-	-		-	-
<b>6900</b>	<b>Total Depreciation (includes Prior Years)</b>	<b>15,710</b>	<b>11,205</b>		<b>9,704</b>	<b>8,999</b>
<b>TOTAL EXPENSES including Depreciation</b>		<b>5,074,940</b>	<b>5,051,771</b>		<b>5,285,578</b>	<b>5,467,329</b>