

NEA
Income Statement
As of Oct FY2021

	Actual				YTD	Budget		
	Jul	Aug	Sep	Oct	Actual YTD	Previous Forecast	Current Forecast	Previous Forecast vs. Current Forecast
SUMMARY								
Revenue								
LCFF Entitlement	-	123,929	123,929	510,521	758,379	5,462,038	5,462,038	-
Federal Revenue	-	-	290,100	-	290,100	561,260	457,864	(103,395)
Other State Revenues	15,719	57,847	78,066	25,330	176,962	605,609	650,694	45,085
Local Revenues	3	1	116,716	34,228	150,948	528,979	498,979	(30,000)
Fundraising and Grants	-	-	140	-	140	109,000	109,000	-
Total Revenue	15,722	181,777	608,951	570,079	1,376,529	7,266,885	7,178,576	(88,310)
Expenses								
Compensation and Benefits	103,103	427,575	420,694	448,076	1,399,447	5,419,715	5,471,544	(51,830)
Books and Supplies	8,730	22,951	38,405	30,702	100,788	155,919	155,919	-
Services and Other Operating Expenditures	95,707	30,417	35,395	38,527	200,047	1,632,934	1,496,474	136,460
Depreciation	-	-	-	-	-	2,059	2,059	-
Other Outflows	2,244	16,495	8,520	86	27,344	-	-	-
Total Expenses	209,784	497,438	503,014	517,391	1,727,627	7,210,628	7,125,997	84,631
Operating Income	(194,062)	(315,661)	105,938	52,687	(351,098)	56,258	52,578	(3,679)
Fund Balance								
Beginning Balance (Unaudited)						2,205,879	2,205,879	
Operating Income						56,258	52,578	
Ending Fund Balance						2,262,137	2,258,457	
Fund Balance as a % of Expenses						31%	32%	

NEA
Income Statement
As of Oct FY2021

	Actual				YTD	Budget		Previous Forecast vs. Current Forecast
	Jul	Aug	Sep	Oct	Actual YTD	Previous Forecast	Current Forecast	
KEY ASSUMPTIONS								
Enrollment Summary								
K-3						192	192	-
4-6						143	143	-
7-8						100	100	-
9-12						175	175	-
Total Enrolled						610	610	-
ADA %								
K-3						95.1%	95.1%	0.0%
4-6						97.1%	97.1%	0.0%
7-8						96.8%	96.8%	0.0%
9-12						95.8%	95.8%	0.0%
Average ADA %						96.0%	96.0%	0.0%
ADA								
K-3						182.50	182.50	-
4-6						138.92	138.92	-
7-8						96.75	96.75	-
9-12						167.64	167.64	-
Total ADA						585.81	585.81	-

NEA
Income Statement
As of Oct FY2021

	Actual				YTD	Budget		Previous Forecast vs. Current Forecast
	Jul	Aug	Sep	Oct	Actual YTD	Previous Forecast	Current Forecast	
REVENUE								
LCFF Entitlement								
8011	-	123,929	123,929	223,072	470,930	2,506,794	2,506,794	-
8012	-	-	-	287,449	287,449	1,149,795	1,149,795	-
8096	-	-	-	-	-	1,805,449	1,805,449	-
SUBTOTAL - LCFF Entitlement	-	123,929	123,929	510,521	758,379	5,462,038	5,462,038	-
Federal Revenue								
8181	-	-	-	-	-	76,250	76,250	-
8290	-	-	11,735	-	11,735	-	-	-
8291	-	-	-	-	-	58,706	58,706	-
8292	-	-	-	-	-	13,555	13,555	-
8294	-	-	-	-	-	10,000	10,000	-
8299	-	-	278,365	-	278,365	402,749	299,354	(103,395)
SUBTOTAL - Federal Revenue	-	-	290,100	-	290,100	561,260	457,864	(103,395)
								\$56K moved to 19-20 for LLM expenses, \$46K moved to state rev
Other State Revenue								
8381	15,719	19,567	31,757	-	67,043	360,179	360,179	-
8382	-	38,280	-	-	38,280	81,223	81,223	-
8545	-	-	-	-	-	27,540	27,540	-
8550	-	-	-	-	-	14,908	14,908	-
8560	-	-	-	25,330	25,330	121,759	120,535	(1,224)
8590	-	-	46,309	-	46,309	-	46,309	46,309
SUBTOTAL - Other State Revenue	15,719	57,847	78,066	25,330	176,962	605,609	650,694	45,085
								From 8299
Local Revenue								
8660	3	1	1	1	6	922	922	-
8676	-	-	-	-	-	62,000	32,000	(30,000)
8693	-	-	-	-	-	21,000	21,000	-
8699	-	-	8,288	-	8,288	-	-	-
8702	-	-	-	-	-	1,400	1,400	-
8703	-	-	-	-	-	443,657	443,657	-
8999	-	-	108,427	34,227	142,654	-	-	-
SUBTOTAL - Local Revenue	3	1	116,716	34,228	150,948	528,979	498,979	(30,000)
								Cut revenue by 50%, should it be 100%
Fundraising and Grants								
8801	-	-	-	-	-	95,000	95,000	-
8802	-	-	140	-	140	12,000	12,000	-
8812	-	-	-	-	-	2,000	2,000	-
SUBTOTAL - Fundraising and Grants	-	-	140	-	140	109,000	109,000	-
TOTAL REVENUE	15,722	181,777	608,951	570,079	1,376,529	7,266,885	7,178,576	(88,310)

NEA
Income Statement
As of Oct FY2021

		Actual				YTD		Budget		
		Jul	Aug	Sep	Oct	Actual YTD	Previous Forecast	Current Forecast	Previous Forecast vs. Current Forecast	
EXPENSES										
Compensation & Benefits										
Certificated Salaries										
1100	Teachers Salaries	2,644	195,751	193,877	186,450	578,722	2,296,503	2,117,202	179,300	Moved to 1148
1103	Teacher - Substitute Pay	(9,900)	1,100	-	-	(8,800)	53,946	53,946	-	
1148	Teacher - Special Ed	7,067	45,494	43,894	43,904	140,360	294,562	489,905	(195,343)	
1300	Certificated Supervisor & Administrator Salaries	41,173	34,731	43,601	40,757	160,262	399,807	491,660	(91,853)	Moved from 1930
1311	Cert Admin- SPED	-	-	-	-	-	4,200	-	4,200	
1930	Other Cert - Counselor	563	7,794	7,794	9,437	25,588	194,231	93,269	100,962	
1980	Other Cert - Custom 5	-	-	3,052	-	3,052	-	-	-	
SUBTOTAL - Certificated Salaries		41,547	284,870	292,218	280,548	899,183	3,243,249	3,245,982	(2,734)	
Classified Salaries										
2101	Classified - Electives	-	5,494	5,494	5,494	16,483	63,793	60,438	3,355	
2104	Classified- Para	1,100	26,286	17,389	21,849	66,624	265,032	272,473	(7,442)	
2300	Classified Supervisor & Administrator Salaries	14,022	27,067	33,914	35,904	110,908	258,877	343,136	(84,259)	
2400	Classified Clerical & Office Salaries	2,112	6,248	6,248	5,060	19,669	71,939	71,939	-	
2900	College Counselor	-	-	-	-	-	-	5,645	(5,645)	
2904	Other Classified - Security/yard duty	-	9,732	3,681	-	13,413	105,199	64,295	40,904	
2905	Other Classified - After School	-	3,055	795	1,768	5,618	41,059	25,135	15,924	
2908	Other Classified - Student Behavior Coordinator	6,364	5,833	5,833	5,833	23,864	150,000	70,000	80,000	
2909	Distance Learning Camp Counselor	-	-	-	-	-	-	49,062	(49,062)	
2999	Payroll Temporary Holding Account	-	-	-	18,145	18,145	-	-	-	
SUBTOTAL - Classified Salaries		23,598	83,716	73,354	94,055	274,724	955,898	962,124	(6,226)	
Employee Benefits										
3100	STRS	7,955	44,173	44,998	45,270	142,397	523,651	509,832	13,818	
3200	PERS	4,517	10,144	10,484	15,913	41,059	158,883	190,777	(31,894)	Underbudgeted
3300	OASDI-Medicare-Alternative	2,106	10,694	9,750	10,991	33,542	120,205	126,195	(5,990)	
3400	Health & Welfare Benefits	3,312	(8,001)	(10,165)	912	(13,942)	349,342	366,810	(17,467)	Underbudgeted
3500	Unemployment Insurance	(515)	1,977	54	387	1,903	26,496	27,743	(1,248)	
3600	Workers Comp Insurance	20,582	-	-	-	20,582	41,991	42,081	(90)	
SUBTOTAL - Employee Benefits		37,958	58,988	55,121	73,473	225,540	1,220,568	1,263,439	(42,870)	
Books & Supplies										
4100	Approved Textbooks & Core Curricula Materials	-	3,295	-	-	3,295	10,000	10,000	-	
4200	Books & Other Reference Materials	113	375	1,004	507	1,999	7,000	7,000	-	
4315	Custodial Supplies	-	61	589	-	650	14,937	14,937	-	
4320	Educational Software	-	40	105	6,000	6,145	12,810	12,810	-	
4325	Instructional Materials & Supplies	270	12	-	98	380	15,300	15,300	-	
4326	Art & Music Supplies	-	-	475	-	475	1,000	1,000	-	
4330	Office Supplies	5,453	5,369	292	-	11,113	20,000	20,000	-	
4335	PE Supplies	189	-	-	890	1,079	1,960	1,960	-	
4340	Professional Development Supplies	-	-	-	-	-	500	500	-	
4350	Uniforms	-	-	1,017	-	1,017	4,000	4,000	-	
4351	Yearbook	-	-	-	-	-	1,714	1,714	-	
4353	Leadership Program	-	-	-	-	-	1,780	1,780	-	
4354	SPED supplies	-	-	-	-	-	3,000	3,000	-	
4410	Classroom Furniture, Equipment & Supplies	-	1,613	1,231	86	2,929	5,000	5,000	-	

NEA
Income Statement
As of Oct FY2021

	Actual				YTD	Budget		Previous Forecast vs. Current Forecast
	Jul	Aug	Sep	Oct	Actual YTD	Previous Forecast	Current Forecast	
4420 Computers and Hardware (individual items less t	-	7,920	23,028	22,917	53,864	52,000	52,000	-
4430 Non Classroom Related Furniture, Equipment &	2,703	4,174	6,542	131	13,550	918	918	-
4720 Other Food	3	92	4,122	74	4,291	4,000	4,000	-
SUBTOTAL - Books and Supplies	8,730	22,951	38,405	30,702	100,788	155,919	155,919	-
Services & Other Operating Expenses								
5210 Conference Fees	-	-	185	-	185	-	-	-
5220 Travel and Lodging	-	-	-	-	-	5,000	5,000	-
5300 Dues & Memberships	-	-	-	-	-	1,500	1,500	-
5305 Dues & Membership - Professional	350	1,070	-	239	1,659	11,526	11,526	-
5400 Insurance	46,745	-	-	-	46,745	65,080	85,544	(20,464) Underbudgeted
5515 Janitorial, Gardening Services & Supplies	-	6,072	5,460	6,300	17,832	75,000	75,000	-
5535 Utilities - All Utilities	-	-	-	-	-	22,926	22,926	-
5600 Rentals, Leases, & Repairs	-	-	-	-	-	5,000	-	5,000 Over budgeted. Account not used in 4 years
5605 Equipment Leases	181	6,577	-	2,891	9,649	33,848	33,848	-
5610 Rent Boys-Girls Club, etc	3,745	-	-	-	3,745	12,960	12,960	-
5611 Rent (portables)	-	-	-	-	-	44,064	44,064	-
5615 Repairs and Maintenance - Building	1,642	-	3,064	2,168	6,874	10,865	10,865	-
5803 Accounting Fees	-	-	-	-	-	7,783	7,783	-
5809 Banking Fees	213	194	190	212	808	1,672	1,672	-
5812 Business Services	9,000	9,000	9,000	9,000	36,000	126,690	126,690	-
5815 Cnsultantss - Third-Party Substitutes	-	-	-	1,625	1,625	90,000	90,000	-
5818 Consultants - Coaching	4,730	-	-	-	4,730	15,000	15,000	-
5819 Consultants - Program Implementation	-	-	-	-	-	25,000	25,000	-
5820 Consultants - Non Instructional - Custom 1	-	-	-	3,046	3,046	10,000	10,000	-
5824 District Oversight Fees	-	-	-	-	-	218,754	216,830	1,924
5826 COVID Expense Pending	-	-	-	-	-	410,000	260,000	150,000 \$88K less revenue; \$62K Ins and Benefits under budgeted
5828 After School Program Expenses	-	-	-	-	-	2,000	2,000	-
5830 Field Trips Expenses	-	-	-	-	-	26,500	26,500	-
5833 Fines and Penalties	-	-	296	15	311	712	712	-
5836 Fingerprinting	152	59	186	-	397	1,998	1,998	-
5845 Legal Fees	25	1,388	1,341	292	3,046	40,000	40,000	-
5851 Marketing and Student Recruiting	-	-	-	-	-	12,986	12,986	-
5857 Payroll Fees	291	325	347	325	1,287	5,345	5,345	-
5860 Printing and Reproduction	-	-	-	-	-	2,773	2,773	-
5861 Prior Yr Exp (not accrued)	-	269	6,476	300	7,044	-	-	-
5863 Professional Development	73	2,494	20	53	2,639	4,000	4,000	-
5869 Special Education Contract Instructors	-	-	408	5,917	6,325	235,000	235,000	-
5875 Staff Recruiting	-	-	-	-	-	2,705	2,705	-
5877 Student Activities	-	-	450	-	450	5,000	5,000	-
5878 Student Assessment	-	-	-	-	-	10,506	10,506	-
5880 Student Health Services	-	-	-	-	-	4,099	4,099	-
5881 Student Information System	15,211	375	375	982	16,944	16,177	16,177	-
5887 Technology Services	-	-	-	-	-	20,000	20,000	-
5896 Internet/Website consulting	8,679	-	-	-	8,679	13,500	13,500	-
5899 Miscellaneous Operating Expenses	-	-	-	-	-	7,000	7,000	-
5905 Communications - Cell Phones	35	36	72	-	143	510	510	-
5910 Communications - Internet / Website Fees	693	1,158	1,574	3,960	7,386	12,895	12,895	-
5915 Postage and Delivery	209	17	2,874	392	3,491	9,420	9,420	-
5920 Communications - Telephone & Fax	3,733	1,384	3,079	813	9,009	7,140	7,140	-

NEA
Income Statement
As of Oct FY2021

	Actual				YTD	Budget		
	Jul	Aug	Sep	Oct	Actual YTD	Previous Forecast	Current Forecast	Previous Forecast vs. Current Forecast
SUBTOTAL - Services & Other Operating Exp	95,707	30,417	35,395	38,527	200,047	1,632,934	1,496,474	136,460
Capital Outlay & Depreciation								
6900 Depreciation	-	-	-	-	-	2,059	2,059	-
SUBTOTAL - Capital Outlay & Depreciation	-	-	-	-	-	2,059	2,059	-
Other Outflows								
7999 Uncategorized Expense	2,244	16,495	8,520	86	27,344	-	-	-
SUBTOTAL - Other Outflows	2,244	16,495	8,520	86	27,344	-	-	-
TOTAL EXPENSES	209,784	497,438	503,014	517,391	1,727,627	7,210,628	7,125,997	84,631