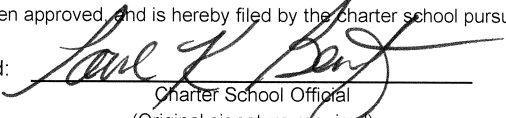


CHARTER SCHOOL  
BUDGET REPORT - ALTERNATIVE FORM

CHARTER SCHOOL CERTIFICATION

Charter School Name: Nea Community Learning Center  
(name continued) \_\_\_\_\_  
CDS #: 01-61119-0119222  
Charter Approving Entity: Alameda City Unified  
County: Alameda  
Charter #: 1066  
Fiscal Year: 2011/12

To the entity that approved the charter school:  
(  x ) 2011/12 CHARTER SCHOOL BUDGET FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been approved, and is hereby filed by the charter school pursuant to *Education Code* Section 47604.33.

Signed:  Date: 6/21/11  
Charter School Official  
(Original signature required)

Print  
Name: Paul Bentz Title: Executive Director

To the County Superintendent of Schools:  
(  x ) 2011/12 CHARTER SCHOOL BUDGET FINANCIAL REPORT -- ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to *Education Code* Section 47604.33.

Signed: \_\_\_\_\_ Date: \_\_\_\_\_  
Authorized Representative of  
Charter Approving Entity  
(Original signature required)

Print  
Name: Robert Shemwell Title: Chief Business Officer

For additional information on the BUDGET, please contact:

For Approving Entity:

Madeline Gabel  
Name  
Interim Director, Fiscal Services  
Title  
(510) 337-7082  
Telephone  
mgabel@alameda.k12.ca.us  
E-mail address

For Charter School:

Yvonne Lin  
Name  
Client Manager  
Title  
510-663-3500 x342  
Telephone  
Yvonne@edtec.com  
E-mail address

(     ) 2011/12 CHARTER SCHOOL BUDGET FINANCIAL REPORT -- ALTERNATIVE FORM: This report verified for mathematical accuracy by the County Superintendent of Schools pursuant to *Education Code* Section 47604.33.

Signed: \_\_\_\_\_ Date: \_\_\_\_\_  
District Advisor

**CHARTER SCHOOL  
BUDGET REPORT - ALTERNATIVE FORM**

Charter School Name: Nea Community Learning Center  
(name continued) \_\_\_\_\_  
CDS #: 01-61119-0119222  
Charter Approving Entity: Alameda City Unified  
County: Alameda  
Charter #: 1066  
Budgeting Period: 2011/12

This charter school uses the following basis of accounting:

- ☒ **Accrual Basis** (Applicable Capital Assets / Interest on Long-Term Debt / Long-Term Liabilities objects are 6900, 7438, 9400-9499, and 9660-9669)  
☐ **Modified Accrual Basis** (Applicable Capital Outlay / Debt Service objects are 6100-6170, 6200-6500, 7438, and 7439)

Description	Object Code	Est. Actuals Prior Year	Current Budget Year		Total
			Unrest.	Rest.	
A. REVENUES					
1. Revenue Limit Sources					
State Aid - Current Year	8011				0.00
Charter Schools Gen. Purpose Entitlement - State Aid	8015	1,091,415.59	1,530,191.40		1,530,191.40
State Aid - Prior Years	8019				0.00
Tax Relief Subventions (for rev. limit funded schools)	8020-8039				0.00
County and District Taxes (for rev. limit funded schools)	8040-8079				0.00
Miscellaneous Funds (for rev. limit funded schools)	8080-8089				0.00
Revenue Limit Transfers (for rev. limit funded schools):					
PERS Reduction Transfer	8092				0.00
Charter Schools Funding in Lieu of Property Taxes	8096	653,036.97	1,014,907.25		1,014,907.25
Other Revenue Limit Transfers	8091, 8097				0.00
Total, Revenue Limit Sources		1,744,452.56	2,545,098.64	0.00	2,545,098.64
2. Federal Revenues					
No Child Left Behind	8290				0.00
Special Education - Federal	8181, 8182	53,980.03		68,167.55	68,167.55
Child Nutrition - Federal	8220	11,701.39		18,333.33	18,333.33
Other Federal Revenues	8110, 8260-8299	131,241.00			0.00
Total, Federal Revenues		196,922.42	0.00	86,500.89	86,500.89
3. Other State Revenues					
Charter Categorical Block Grant (8480 N/A per SBX3 - 4)	N/A thru 2014/15				0.00
Special Education - State	StateRevSE	145,823.24		226,628.93	226,628.93
All Other State Revenues	StateRevAO	259,092.03	373,315.21		373,315.21
Total, Other State Revenues		404,915.27	373,315.21	226,628.93	599,944.13
4. Other Local Revenues					
All Other Local Revenues	LocalRevAO	84,722.00	76,120.16		76,120.16
Total, Local Revenues		84,722.00	76,120.16	0.00	76,120.16
5. TOTAL REVENUES					
		2,431,012.25	2,994,534.01	313,129.81	3,307,663.82
B. EXPENDITURES					
1. Certificated Salaries					
Certificated Teachers' Salaries	1100	951,068.64	1,229,110.44	195,601.96	1,424,712.40
Certificated Pupil Support Salaries	1200				0.00
Certificated Supervisors' and Administrators' Salaries	1300	205,330.00	206,938.50	10,891.50	217,830.00
Other Certificated Salaries	1900	57,238.67	56,420.39	2,969.49	59,389.88
Total, Certificated Salaries		1,213,637.31	1,492,469.33	209,462.95	1,701,932.28
2. Non-certificated Salaries					
Non-certificated Instructional Aides' Salaries	2100	49,083.00	38,724.00	54,000.00	92,724.00
Non-certificated Support Salaries	2200	0.00			0.00
Non-certificated Supervisors' and Administrators' Sal.	2300	39,100.00	119,000.00		119,000.00
Clerical and Office Salaries	2400	0.00			0.00
Other Non-certificated Salaries	2900	63,666.50	59,290.00		59,290.00
Total, Non-certificated Salaries		151,849.50	217,014.00	54,000.00	271,014.00

**CHARTER SCHOOL  
BUDGET REPORT - ALTERNATIVE FORM**

Charter School Name: Nea Community Learning Center  
(name continued) \_\_\_\_\_

Description	Object Code	Est. Actuals Prior Year	Current Budget Year		Total
			Unrest.	Rest.	
<b>3. Employee Benefits</b>					
STRS	3101-3102	97,737.52	110,691.68	17,059.63	127,751.32
PERS	3201-3202	11,246.03	13,670.28	2,106.84	15,777.13
OASDI / Medicare / Alternative	3301-3302	27,226.88	47,313.57	7,291.89	54,605.46
Health and Welfare Benefits	3401-3402	113,400.00	148,511.62	22,888.38	171,400.00
Unemployment Insurance	3501-3502	10,981.28	11,611.00	1,780.84	13,391.84
Workers' Compensation Insurance	3601-3602	27,309.74	34,189.67	5,269.26	39,458.93
OPEB, Allocated	3701-3702				0.00
OPEB, Active Employees	3751-3752				0.00
PERS Reduction (for revenue limit funded schools)	3801-3802				0.00
Other Employee Benefits	3901-3902				0.00
Total, Employee Benefits		287,901.44	365,987.81	56,396.85	422,384.67
<b>4. Books and Supplies</b>					
Approved Textbooks and Core Curricula Materials	4100	31,000.00	19,000.00		19,000.00
Books and Other Reference Materials	4200	5,500.00	5,665.00		5,665.00
Materials and Supplies	4300	46,494.00	64,616.08		64,616.08
Noncapitalized Equipment	4400	114,500.00	98,000.00		98,000.00
Food	4700	16,001.39	4,422.85	19,157.33	23,580.18
Total, Books and Supplies		213,495.39	191,703.93	19,157.33	210,861.26
<b>5. Services and Other Operating Expenditures</b>					
Subagreements for Services	5100				0.00
Travel and Conferences	5200	6,950.00	10,557.50		10,557.50
Dues and Memberships	5300	3,500.00	3,605.00		3,605.00
Insurance	5400	18,785.00	19,348.55		19,348.55
Operations and Housekeeping Services	5500	87,927.00	178,879.20		178,879.20
Rentals, Leases, Repairs, and Noncap. Improvements	5600	18,100.00	21,352.00		21,352.00
Professional/Consulting Services & Operating Expend.	5800	384,583.71	369,409.67	67,000.00	436,409.67
Communications	5900	8,055.00	11,247.60		11,247.60
Total, Services and Other Operating Expenditures		527,900.71	614,399.52	67,000.00	681,399.52
<b>6. Capital Outlay (Objects 6100-6170, 6200-6500 - modified accrual basis)</b>					
Sites and Improvements of Sites	6100-6170				0.00
Buildings and Improvements of Buildings	6200	0.00			0.00
Books and Media for New School Libraries or Major Expansion of School Libraries	6300				0.00
Equipment	6400				0.00
Equipment Replacement	6500				0.00
Depreciation Expense (for full accrual basis only)	6900				0.00
Total, Capital Outlay		0.00	0.00	0.00	0.00
<b>7. Other Outgo</b>					
Tuition to Other Schools	7110-7143				0.00
Transfers of Pass-through Revenues to Other LEAs	7211-7213				0.00
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE				0.00
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO				0.00
All Other Transfers	7281-7299				0.00
Debt Service:					
Interest	7438				0.00
Principal	7439				0.00
Total, Other Outgo		0.00	0.00	0.00	0.00
<b>8. TOTAL EXPENDITURES</b>		2,394,784.34	2,881,574.59	406,017.14	3,287,591.73
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b>		36,227.91	112,959.42	(92,887.32)	20,072.09

**CHARTER SCHOOL  
BUDGET REPORT - ALTERNATIVE FORM**

Charter School Name: Nea Community Learning Center  
(name continued) \_\_\_\_\_

Description	Object Code	Est. Actuals Prior Year	Current Budget Year		Total
			Unrest.	Rest.	
<b>D. OTHER FINANCING SOURCES / USES</b>					
1. Other Sources	8930-8979				0.00
2. Less: Other Uses	7630-7699				0.00
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999		(92,887.32)	92,887.32	0.00
4. TOTAL OTHER FINANCING SOURCES / USES		0.00	(92,887.32)	92,887.32	0.00
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>		36,227.91	20,072.09	0.00	20,072.09
<b>F. FUND BALANCE, RESERVES</b>					
1. Beginning Fund Balance					
a. As of July 1	9791	280,708.00	316,935.91	0.00	316,935.91
b. Adjustments to Beginning Balance	9793, 9795				0.00
c. Adjusted Beginning Balance		280,708.00	316,935.91	0.00	316,935.91
2. Ending Fund Balance, June 30 (E + F.1.c.)		316,935.91	337,008.00	0.00	337,008.00
Components of Ending Fund Balance (Optional):					
a. Reserve For:					
Revolving Cash (equals object 9130)	9711				
Stores (equals object 9320)	9712				
Prepaid Expenditures (equals object 9330)	9713				
All Others	9719				
General Reserve	9730				
Legally Restricted Balance	9740				
b. Designated Amounts:					
Designated for Economic Uncertainties	9770				
Designated for Unrealized Gains of Investments & Cash in County Treasury	9775				
Other Designations	9780				
c. Undesignated / Unappropriated Amount	9790	316,935.91			
Components of Ending Fund Balance (Budget):					
a. Nonspendable					
Revolving Cash (equals object 9130)	9711				0.00
Stores (equals object 9320)	9712				0.00
Prepaid Expenditures (equals object 9330)	9713				0.00
All Others	9719				0.00
b. Restricted	9740				0.00
c. Committed					
Stabilization Arrangements	9750				0.00
Other Commitments	9760				0.00
d. Assigned					
Other Assignments	9780				0.00
e. Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789				0.00
Unassigned / Unappropriated Amount	9790		337,008.00	0.00	337,008.00

**CHARTER SCHOOL  
MULTI-YEAR PROJECTION - ALTERNATIVE FORM**

Charter School Name: Nea Community Learning Center

(name continued) \_\_\_\_\_

CDS #: 01-61119-0119222

Charter Approving Entity: Alameda City Unified

County: Alameda

Charter #: 1066

Fiscal Year: 2011/12

This charter school uses the following basis of accounting:

- ☒ **Accrual Basis** (Applicable Capital Assets / Interest on Long-Term Debt / Long-Term Liabilities objects are 6900, 7438, 9400-9499, and 9660-9669)
- ☐ **Modified Accrual Basis** (Applicable Capital Outlay / Debt Service objects are 6100-6170, 6200-6500, 7438, and 7439)

Description	Object Code	FY 2011/12			Totals for 2012/13	Totals for 2013/14
		Unrestricted	Restricted	Total		
<b>A. REVENUES</b>						
1. Revenue Limit Sources						
State Aid - Current Year	8011	0.00	0.00	0.00		
Charter Schools Gen. Purpose Entitlement - State Aid	8015	1,530,191.40	0.00	1,530,191.40	1,690,826.51	1,853,212.31
State Aid - Prior Years	8019	0.00	0.00	0.00		
Tax Relief Subventions (for rev. limit funded schools)	8020-8039	0.00	0.00	0.00		
County and District Taxes (for rev. limit funded schools)	8040-8079	0.00	0.00	0.00		
Miscellaneous Funds (for rev. limit funded schools)	8080-8089	0.00	0.00	0.00		
Revenue Limit Transfers (for rev. limit funded schools):						
PERS Reduction Transfer	8092	0.00	0.00	0.00		
Charter Schools Funding in Lieu of Property Taxes	8096	1,014,907.25	0.00	1,014,907.25	1,085,429.46	1,163,498.45
Other Revenue Limit Transfers	8091, 8097	0.00	0.00	0.00		
Total, Revenue Limit Sources		2,545,098.64	0.00	2,545,098.64	2,776,255.97	3,016,710.76
2. Federal Revenues						
No Child Left Behind	8290	0.00	0.00	0.00		
Special Education - Federal	8181, 8182	0.00	68,167.55	68,167.55	72,904.27	80,492.31
Child Nutrition - Federal	8220	0.00	18,333.33	18,333.33	19,583.33	21,601.39
Other Federal Revenues	8110, 8260-8299	0.00	0.00	0.00		
Total, Federal Revenues		0.00	86,500.89	86,500.89	92,487.60	102,093.70
3. Other State Revenues						
Charter Categorical Block Grant (8480 N/A thru 2014/15 - SBX3-4)	N/A thru 2014/15	0.00	0.00	0.00		
Special Education - State	StateRevSE	0.00	226,628.93	226,628.93	242,376.55	259,809.36
All Other State Revenues	StateRevAO	373,315.21	0.00	373,315.21	414,098.82	442,904.84
Total, Other State Revenues		373,315.21	226,628.93	599,944.13	656,475.37	702,714.20
4. Other Local Revenues						
All Other Local Revenues	LocalRevAO	76,120.16	0.00	76,120.16	78,403.76	80,755.88
Total, Local Revenues		76,120.16	0.00	76,120.16	78,403.76	80,755.88
5. TOTAL REVENUES		2,994,534.01	313,129.81	3,307,663.82	3,603,622.70	3,902,274.54
<b>B. EXPENDITURES</b>						
1. Certificated Salaries						
Certificated Teachers' Salaries	1100	1,229,110.44	195,601.96	1,424,712.40	1,503,423.82	1,640,799.66
Certificated Pupil Support Salaries	1200	0.00	0.00	0.00		
Certificated Supervisors' and Administrators' Salaries	1300	206,938.50	10,891.50	217,830.00	201,100.00	206,353.00
Other Certificated Salaries	1900	56,420.39	2,969.49	59,389.88	61,468.65	63,132.81
Total, Certificated Salaries		1,492,469.33	209,462.95	1,701,932.28	1,765,992.47	1,910,285.48
2. Non-certificated Salaries						
Non-certificated Instructional Aides' Salaries	2100	38,724.00	54,000.00	92,724.00	140,422.20	141,767.35
Non-certificated Support Salaries	2200	0.00	0.00	0.00		
Non-certificated Supervisors' and Administrators' Sal.	2300	119,000.00	0.00	119,000.00	117,420.00	120,942.60
Clerical and Office Salaries	2400	0.00	0.00	0.00	0.00	0.00
Other Non-certificated Salaries	2900	59,290.00	0.00	59,290.00	60,867.40	59,839.87
Total, Non-certificated Salaries		217,014.00	54,000.00	271,014.00	318,709.60	322,549.82

**CHARTER SCHOOL  
MULTI-YEAR PROJECTION - ALTERNATIVE FORM**

Charter School Name: Nea Community Learning Center  
(name continued) \_\_\_\_\_

Description	Object Code	FY 2011/12			Totals for 2012/13	Totals for 2013/14
		Unrestricted	Restricted	Total		
<b>3. Employee Benefits</b>						
STRS	3101-3102	110,691.68	17,059.63	127,751.32	129,593.97	132,233.00
PERS	3201-3202	13,670.28	2,106.84	15,777.13	16,250.44	16,737.95
OASDI / Medicare / Alternative	3301-3302	47,313.57	7,291.89	54,605.46	61,720.33	71,202.04
Health and Welfare Benefits	3401-3402	148,511.62	22,888.38	171,400.00	190,400.00	204,000.00
Unemployment Insurance	3501-3502	11,611.00	1,780.84	13,391.84	10,700.96	11,214.34
Workers' Compensation Insurance	3601-3602	34,189.67	5,269.26	39,458.93	41,694.04	44,656.71
OPEB, Allocated	3701-3702	0.00	0.00	0.00		
OPEB, Active Employees	3751-3752	0.00	0.00	0.00		
PERS Reduction (for revenue limit funded schools)	3801-3802	0.00	0.00	0.00		
Other Employee Benefits	3901-3902	0.00	0.00	0.00		
Total, Employee Benefits		365,987.81	56,396.85	422,384.67	450,359.74	480,044.04
<b>4. Books and Supplies</b>						
Approved Textbooks and Core Curricula Materials	4100	19,000.00	0.00	19,000.00	19,570.00	20,157.10
Books and Other Reference Materials	4200	5,665.00	0.00	5,665.00	5,834.95	6,010.00
Materials and Supplies	4300	64,616.08	0.00	64,616.08	68,922.49	73,700.13
Noncapitalized Equipment	4400	98,000.00	0.00	98,000.00	54,300.00	55,929.00
Food	4700	4,422.85	19,157.33	23,580.18	24,287.59	25,016.22
Total, Books and Supplies		191,703.93	19,157.33	210,861.26	172,915.03	180,812.44
<b>5. Services and Other Operating Expenditures</b>						
Subagreements for Services	5100	0.00	0.00	0.00		
Travel and Conferences	5200	10,557.50	0.00	10,557.50	11,404.68	12,839.54
Dues and Memberships	5300	3,605.00	0.00	3,605.00	3,713.15	3,824.54
Insurance	5400	19,348.55	0.00	19,348.55	19,929.01	20,526.88
Operations and Housekeeping Services	5500	178,879.20	0.00	178,879.20	200,578.64	217,741.81
Rentals, Leases, Repairs, and Noncap. Improvements	5600	21,352.00	0.00	21,352.00	21,992.56	22,652.34
Professional/Consulting Services and Operating Expend.	5800	369,409.67	67,000.00	436,409.67	466,807.57	497,484.39
Communications	5900	11,247.60	0.00	11,247.60	12,157.91	13,178.29
Total, Services and Other Operating Expenditures		614,399.52	67,000.00	681,399.52	736,583.51	788,247.79
<b>6. Capital Outlay (Objects 6100-6170, 6200-6500 for mod. accrual basis)</b>						
Sites and Improvements of Sites	6100-6170	0.00	0.00	0.00		
Buildings and Improvements of Buildings	6200	0.00	0.00	0.00		
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	0.00	0.00	0.00		
Equipment	6400	0.00	0.00	0.00		
Equipment Replacement	6500	0.00	0.00	0.00		
Depreciation Expense (for full accrual only)	6900	0.00	0.00	0.00		
Total, Capital Outlay		0.00	0.00	0.00	0.00	0.00
<b>7. Other Outgo</b>						
Tuition to Other Schools	7110-7143	0.00	0.00	0.00		
Transfers of Pass-through Revenues to Other LEAs	7211-7213	0.00	0.00	0.00		
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE	0.00	0.00	0.00		
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	0.00	0.00	0.00		
All Other Transfers	7281-7299	0.00	0.00	0.00		
Debt Service:						
Interest	7438	0.00	0.00	0.00		
Principal	7439	0.00	0.00	0.00		
Total, Other Outgo		0.00	0.00	0.00	0.00	0.00
<b>8. TOTAL EXPENDITURES</b>		2,881,574.59	406,017.14	3,287,591.73	3,444,560.35	3,681,939.57
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b>		112,959.42	(92,887.32)	20,072.09	159,062.35	220,334.97

**CHARTER SCHOOL  
MULTI-YEAR PROJECTION - ALTERNATIVE FORM**

Charter School Name: Nea Community Learning Center  
(name continued) \_\_\_\_\_

Description	Object Code	FY 2011/12			Totals for 2012/13	Totals for 2013/14
		Unrestricted	Restricted	Total		
<b>D. OTHER FINANCING SOURCES / USES</b>						
1. Other Sources	8930-8979	0.00	0.00	0.00		
2. Less: Other Uses	7630-7699	0.00	0.00	0.00		
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	(92,887.32)	92,887.32	0.00		
4. TOTAL OTHER FINANCING SOURCES / USES		(92,887.32)	92,887.32	0.00	0.00	0.00
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>		20,072.09	0.00	20,072.09	159,062.35	220,334.97
<b>F. FUND BALANCE, RESERVES</b>						
1. Beginning Fund Balance						
a. As of July 1	9791	316,935.91	0.00	316,935.91	337,008.00	496,070.35
b. Adjustments to Beginning Balance	9793, 9795	0.00	0.00	0.00		
c. Adjusted Beginning Balance		316,935.91	0.00	316,935.91	337,008.00	496,070.35
2. Ending Fund Balance, June 30 (E + F.1.c.)		337,008.00	0.00	337,008.00	496,070.35	716,405.32
Components of Ending Fund Balance (Optional):						
a. Reserve For:						
Revolving Cash (equals object 9130)	9711					
Stores (equals object 9320)	9712					
Prepaid Expenditures (equals object 9330)	9713					
All Others	9719					
General Reserve	9730					
Legally Restricted Balance	9740					
b. Designated Amounts:						
Designated for Economic Uncertainties	9770					
Designated for Unrealized Gains of Investments & Cash in County Treasury	9775					
Other Designations	9780					
c. Undesignated / Unappropriated Amount	9790					
Components of Ending Fund Balance (Budget):						
a. Nonspendable						
Revolving Cash (equals object 9130)	9711	0.00		0.00		
Stores (equals object 9320)	9712	0.00	0.00	0.00		
Prepaid Expenditures (equals object 9330)	9713	0.00	0.00	0.00		
All Others	9719	0.00	0.00	0.00		
b. Restricted	9740		0.00	0.00		
c. Committed						
Stabilization Arrangements	9750	0.00		0.00		
Other Commitments	9760	0.00		0.00		
d. Assigned						
Other Assignments	9780	0.00		0.00		
e. Unassigned/Unappropriated						
Reserve for Economic Uncertainties	9789	0.00	0.00	0.00		
Undesignated / Unappropriated Amount	9790	337,008.00	0.00	337,008.00	496,070.35	716,405.32

CHARTER SCHOOL  
BUDGET REPORT - ALTERNATIVE FORM

CHARTER SCHOOL CERTIFICATION

Charter School Name: Alameda Community Learning Center  
(name continued) \_\_\_\_\_  
CDS #: 01-61119-0130609  
Charter Approving Entity: Alameda City Unified  
County: Alameda  
Charter #: 0352  
Fiscal Year: 2011/12

To the entity that approved the charter school:  
(   x   ) 2011/12 CHARTER SCHOOL BUDGET FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been approved, and is hereby filed by the charter school pursuant to *Education Code* Section 47604.33.

Signed: \_\_\_\_\_  
Charter School Official  
(Original signature required)

Date: 6/21/11

Print  
Name: Paul Bentz

Title: Executive Director

To the County Superintendent of Schools:  
(   x   ) 2011/12 CHARTER SCHOOL BUDGET FINANCIAL REPORT -- ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to *Education Code* Section 47604.33.

Signed: \_\_\_\_\_  
Authorized Representative of  
Charter Approving Entity  
(Original signature required)

Date: \_\_\_\_\_

Print  
Name: Robert Shemwell

Title: Chief Business Officer

For additional information on the BUDGET, please contact:

For Approving Entity:

Madeline Gabel  
Name

Interim Director, Fiscal Services  
Title

(510) 337-7082  
Telephone

mgabel@alameda.k12.ca.us  
E-mail address

For Charter School:

Yvonne Lin  
Name

Client Manager  
Title

510-663-3500 x342  
Telephone

Yvonne@edtec.com  
E-mail address

(        ) 2011/12 CHARTER SCHOOL BUDGET FINANCIAL REPORT -- ALTERNATIVE FORM: This report verified for mathematical accuracy by the County Superintendent of Schools pursuant to *Education Code* Section 47604.33.

Signed: \_\_\_\_\_  
District Advisor

Date: \_\_\_\_\_



**CHARTER SCHOOL  
BUDGET REPORT - ALTERNATIVE FORM**

Charter School Name: Alameda Community Learning Center  
(name continued) \_\_\_\_\_  
CDS #: 01-61119-0130609  
Charter Approving Entity: Alameda City Unified  
County: Alameda  
Charter #: 0352  
Budgeting Period: 2011/12

This charter school uses the following basis of accounting:

- ☒ **Accrual Basis** (Applicable Capital Assets / Interest on Long-Term Debt / Long-Term Liabilities objects are 6900, 7438, 9400-9499, and 9660-9669)  
☐ **Modified Accrual Basis** (Applicable Capital Outlay / Debt Service objects are 6100-6170, 6200-6500, 7438, and 7439)

Description	Object Code	Est. Actuals	Current Budget Year		Total
		Prior Year	Unrest.	Rest.	
A. REVENUES					
1. Revenue Limit Sources					
State Aid - Current Year	8011				0.00
Charter Schools Gen. Purpose Entitlement - State Aid	8015	967,323.63	1,054,484.92		1,054,484.92
State Aid - Prior Years	8019				0.00
Tax Relief Subventions (for rev. limit funded schools)	8020-8039				0.00
County and District Taxes (for rev. limit funded schools)	8040-8079				0.00
Miscellaneous Funds (for rev. limit funded schools)	8080-8089				0.00
Revenue Limit Transfers (for rev. limit funded schools):					
PERS Reduction Transfer	8092				0.00
Charter Schools Funding in Lieu of Property Taxes	8096	519,653.39	624,760.28		624,760.28
Other Revenue Limit Transfers	8091, 8097				0.00
Total, Revenue Limit Sources		1,486,977.02	1,679,245.20	0.00	1,679,245.20
2. Federal Revenues					
No Child Left Behind	8290				0.00
Special Education - Federal	8181, 8182			41,962.83	41,962.83
Child Nutrition - Federal	8220	6,035.89		7,256.73	7,256.73
Other Federal Revenues	8110, 8260-8299	27,492.00			0.00
Total, Federal Revenues		33,527.89	0.00	49,219.56	49,219.56
3. Other State Revenues					
Charter Categorical Block Grant (8480 N/A per SBX3 - 4)	N/A thru 2014/15				0.00
Special Education - State	StateRevSE	113,595.45		139,509.06	139,509.06
All Other State Revenues	StateRevAO	171,147.83	175,817.14		175,817.14
Total, Other State Revenues		284,743.28	175,817.14	139,509.06	315,326.19
4. Other Local Revenues					
All Other Local Revenues	LocalRevAO	76,265.00	57,744.75		57,744.75
Total, Local Revenues		76,265.00	57,744.75	0.00	57,744.75
5. TOTAL REVENUES		1,881,513.19	1,912,807.09	188,728.62	2,101,535.70
B. EXPENDITURES					
1. Certificated Salaries					
Certificated Teachers' Salaries	1100	709,061.21	745,710.02	82,784.00	828,494.02
Certificated Pupil Support Salaries	1200				0.00
Certificated Supervisors' and Administrators' Salaries	1300	205,330.00	187,938.50	9,891.50	197,830.00
Other Certificated Salaries	1900	61,569.65	60,918.25	3,206.22	64,124.47
Total, Certificated Salaries		975,960.86	994,566.77	95,881.72	1,090,448.49
2. Non-certificated Salaries					
Non-certificated Instructional Aides' Salaries	2100	62,664.32	41,111.11	32,000.00	73,111.11
Non-certificated Support Salaries	2200	458.19			0.00
Non-certificated Supervisors' and Administrators' Sal.	2300				0.00
Clerical and Office Salaries	2400	40,000.00	98,620.00		98,620.00
Other Non-certificated Salaries	2900	36,035.10	44,100.00		44,100.00
Total, Non-certificated Salaries		139,157.61	183,831.11	32,000.00	215,831.11

**CHARTER SCHOOL  
BUDGET REPORT - ALTERNATIVE FORM**

Charter School Name: Alameda Community Learning Center  
(name continued) \_\_\_\_\_

Description	Object Code	Est. Actuals Prior Year	Current Budget Year		Total
			Unrest.	Rest.	
<b>3. Employee Benefits</b>					
STRS	3101-3102	74,547.46	74,518.30	8,086.85	82,605.16
PERS	3201-3202	14,495.08	15,994.93	1,735.80	17,730.73
OASDI / Medicare / Alternative	3301-3302	29,266.57	34,204.97	3,711.98	37,916.95
Health and Welfare Benefits	3401-3402	52,200.00	63,327.58	6,872.42	70,200.00
Unemployment Insurance	3501-3502	11,830.90	7,770.27	837.17	8,607.44
Workers' Compensation Insurance	3601-3602	22,302.37	23,567.96	2,557.63	26,125.59
OPEB, Allocated	3701-3702				0.00
OPEB, Active Employees	3751-3752				0.00
PERS Reduction (for revenue limit funded schools)	3801-3802				0.00
Other Employee Benefits	3901-3902				0.00
Total, Employee Benefits		204,642.38	219,384.02	23,801.85	243,185.87
<b>4. Books and Supplies</b>					
Approved Textbooks and Core Curricula Materials	4100	6,514.00	6,700.00		6,700.00
Books and Other Reference Materials	4200	22,050.00	14,740.00		14,740.00
Materials and Supplies	4300	55,471.00	70,221.20		70,221.20
Noncapitalized Equipment	4400	36,100.00	56,160.00		56,160.00
Food	4700	13,026.00	6,572.05	8,286.73	14,858.78
Total, Books and Supplies		133,161.00	154,393.25	8,286.73	162,679.98
<b>5. Services and Other Operating Expenditures</b>					
Subagreements for Services	5100				0.00
Travel and Conferences	5200	1,350.00	2,500.00		2,500.00
Dues and Memberships	5300	3,414.00	3,516.42		3,516.42
Insurance	5400	14,759.67	15,202.46		15,202.46
Operations and Housekeeping Services	5500	45,705.00	55,573.65		55,573.65
Rentals, Leases, Repairs, and Noncap. Improvements	5600	14,725.00	15,166.75		15,166.75
Professional/Consulting Services & Operating Expend.	5800	255,089.42	235,530.66	38,000.00	273,530.66
Communications	5900	7,293.00	7,975.29		7,975.29
Total, Services and Other Operating Expenditures		342,336.09	335,465.23	38,000.00	373,465.23
<b>6. Capital Outlay (Objects 6100-6170, 6200-6500 - modified accrual basis)</b>					
Sites and Improvements of Sites	6100-6170			0.00	0.00
Buildings and Improvements of Buildings	6200			0.00	0.00
Books and Media for New School Libraries or Major Expansion of School Libraries	6300				0.00
Equipment	6400			0.00	0.00
Equipment Replacement	6500				0.00
Depreciation Expense (for full accrual basis only)	6900				0.00
Total, Capital Outlay		0.00	0.00	0.00	0.00
<b>7. Other Outgo</b>					
Tuition to Other Schools	7110-7143				0.00
Transfers of Pass-through Revenues to Other LEAs	7211-7213				0.00
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE				0.00
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO				0.00
All Other Transfers	7281-7299				0.00
Debt Service:					
Interest	7438				0.00
Principal	7439				0.00
Total, Other Outgo		0.00	0.00	0.00	0.00
<b>8. TOTAL EXPENDITURES</b>		1,795,257.94	1,887,640.38	197,970.30	2,085,610.68
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b>		86,255.24	25,166.71	(9,241.68)	15,925.02

**CHARTER SCHOOL  
BUDGET REPORT - ALTERNATIVE FORM**

Charter School Name: Alameda Community Learning Center  
(name continued) \_\_\_\_\_

Description	Object Code	Est. Actuals Prior Year	Current Budget Year		Total
			Unrest.	Rest.	
<b>D. OTHER FINANCING SOURCES / USES</b>					
1. Other Sources	8930-8979				0.00
2. Less: Other Uses	7630-7699				0.00
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999		(9,241.68)	9,241.68	0.00
4. TOTAL OTHER FINANCING SOURCES / USES		0.00	(9,241.68)	9,241.68	0.00
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>		86,255.24	15,925.02	0.00	15,925.02
<b>F. FUND BALANCE, RESERVES</b>					
1. Beginning Fund Balance					
a. As of July 1	9791	549,574.00	635,829.24	0.00	635,829.24
b. Adjustments to Beginning Balance	9793, 9795				0.00
c. Adjusted Beginning Balance		549,574.00	635,829.24	0.00	635,829.24
2. Ending Fund Balance, June 30 (E + F.1.c.)		635,829.24	651,754.27	0.00	651,754.27
Components of Ending Fund Balance (Optional):					
a. Reserve For:					
Revolving Cash (equals object 9130)	9711				
Stores (equals object 9320)	9712				
Prepaid Expenditures (equals object 9330)	9713				
All Others	9719				
General Reserve	9730				
Legally Restricted Balance	9740				
b. Designated Amounts:					
Designated for Economic Uncertainties	9770				
Designated for Unrealized Gains of Investments & Cash in County Treasury	9775				
Other Designations	9780				
c. Undesignated / Unappropriated Amount	9790	635,829.24			
Components of Ending Fund Balance (Budget):					
a. Nonspendable					
Revolving Cash (equals object 9130)	9711				0.00
Stores (equals object 9320)	9712				0.00
Prepaid Expenditures (equals object 9330)	9713				0.00
All Others	9719				0.00
b. Restricted	9740				0.00
c. Committed					
Stabilization Arrangements	9750				0.00
Other Commitments	9760				0.00
d. Assigned					
Other Assignments	9780				0.00
e. Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789				0.00
Unassigned / Unappropriated Amount	9790		651,754.27	0.00	651,754.27

**CHARTER SCHOOL  
MULTI-YEAR PROJECTION - ALTERNATIVE FORM**

Charter School Name: Alameda Community Learning Center  
(name continued) \_\_\_\_\_  
CDS #: 01-61119-0130609  
Charter Approving Entity: Alameda City Unified  
County: Alameda  
Charter #: 0352  
Fiscal Year: 2011/12

This charter school uses the following basis of accounting:

- ☒ **Accrual Basis** (Applicable Capital Assets / Interest on Long-Term Debt / Long-Term Liabilities objects are 6900, 7438, 9400-9499, and 9660-9669)  
☐ **Modified Accrual Basis** (Applicable Capital Outlay / Debt Service objects are 6100-6170, 6200-6500, 7438, and 7439)

Description	Object Code	FY 2011/12			Totals for 2012/13	Totals for 2013/14
		Unrestricted	Restricted	Total		
A. REVENUES						
1. Revenue Limit Sources						
State Aid - Current Year	8011	0.00	0.00	0.00		
Charter Schools Gen. Purpose Entitlement - State Aid	8015	1,054,484.92	0.00	1,054,484.92	1,154,377.88	1,265,077.59
State Aid - Prior Years	8019	0.00	0.00	0.00		
Tax Relief Subventions (for rev. limit funded schools)	8020-8039	0.00	0.00	0.00		
County and District Taxes (for rev. limit funded schools)	8040-8079	0.00	0.00	0.00		
Miscellaneous Funds (for rev. limit funded schools)	8080-8089	0.00	0.00	0.00		
Revenue Limit Transfers (for rev. limit funded schools):						
PERS Reduction Transfer	8092	0.00	0.00	0.00		
Charter Schools Funding in Lieu of Property Taxes	8096	624,760.28	0.00	624,760.28	679,670.12	740,223.41
Other Revenue Limit Transfers	8091, 8097	0.00	0.00	0.00		
Total, Revenue Limit Sources		1,679,245.20	0.00	1,679,245.20	1,834,048.00	2,005,301.00
2. Federal Revenues						
No Child Left Behind	8290	0.00	0.00	0.00		
Special Education - Federal	8181, 8182	0.00	41,962.83	41,962.83	47,020.45	52,745.89
Child Nutrition - Federal	8220	0.00	7,256.73	7,256.73	7,474.43	7,698.66
Other Federal Revenues	8110, 8260-8299	0.00	0.00	0.00		
Total, Federal Revenues		0.00	49,219.56	49,219.56	54,494.88	60,444.55
3. Other State Revenues						
Charter Categorical Block Grant (8480 N/A thru 2014/15 - SBX3-4)	N/A thru 2014/15	0.00	0.00	0.00		
Special Education - State	StateRevSE	0.00	139,509.06	139,509.06	156,323.54	175,358.27
All Other State Revenues	StateRevAO	175,817.14	0.00	175,817.14	195,016.98	211,859.50
Total, Other State Revenues		175,817.14	139,509.06	315,326.19	351,340.52	387,217.77
4. Other Local Revenues						
All Other Local Revenues	LocalRevAO	57,744.75	0.00	57,744.75	59,477.09	61,261.41
Total, Local Revenues		57,744.75	0.00	57,744.75	59,477.09	61,261.41
5. TOTAL REVENUES		1,912,807.09	188,728.62	2,101,535.70	2,299,360.49	2,514,224.73
B. EXPENDITURES						
1. Certificated Salaries						
Certificated Teachers' Salaries	1100	745,710.02	82,784.00	828,494.02	847,966.44	914,051.76
Certificated Pupil Support Salaries	1200	0.00	0.00	0.00		
Certificated Supervisors' and Administrators' Salaries	1300	187,938.50	9,891.50	197,830.00	175,100.00	180,353.00
Other Certificated Salaries	1900	60,918.25	3,206.22	64,124.47	66,048.21	68,029.65
Total, Certificated Salaries		994,566.77	95,881.72	1,090,448.49	1,089,114.65	1,162,434.42
2. Non-certificated Salaries						
Non-certificated Instructional Aides' Salaries	2100	41,111.11	32,000.00	73,111.11	72,426.62	74,599.42
Non-certificated Support Salaries	2200	0.00	0.00	0.00		
Non-certificated Supervisors' and Administrators' Sal.	2300	0.00	0.00	0.00		
Clerical and Office Salaries	2400	98,620.00	0.00	98,620.00	101,578.60	104,625.96
Other Non-certificated Salaries	2900	44,100.00	0.00	44,100.00	42,848.00	44,133.44
Total, Non-certificated Salaries		183,831.11	32,000.00	215,831.11	216,853.22	223,358.82

**CHARTER SCHOOL  
MULTI-YEAR PROJECTION - ALTERNATIVE FORM**

Charter School Name: Alameda Community Learning Center  
(name continued) \_\_\_\_\_

Description	Object Code	FY 2011/12			Totals for 2012/13	Totals for 2013/14
		Unrestricted	Restricted	Total		
<b>3. Employee Benefits</b>						
STRS	3101-3102	74,518.30	8,086.85	82,605.16	78,715.79	81,077.27
PERS	3201-3202	15,994.93	1,735.80	17,730.73	11,850.03	2,088.80
OASDI / Medicare / Alternative	3301-3302	34,204.97	3,711.98	37,916.95	42,231.49	46,893.17
Health and Welfare Benefits	3401-3402	63,327.58	6,872.42	70,200.00	84,000.00	90,000.00
Unemployment Insurance	3501-3502	7,770.27	837.17	8,607.44	7,614.06	7,573.13
Workers' Compensation Insurance	3601-3602	23,567.96	2,557.63	26,125.59	26,119.36	27,715.86
OPEB, Allocated	3701-3702	0.00	0.00	0.00		
OPEB, Active Employees	3751-3752	0.00	0.00	0.00		
PERS Reduction (for revenue limit funded schools)	3801-3802	0.00	0.00	0.00		
Other Employee Benefits	3901-3902	0.00	0.00	0.00		
Total, Employee Benefits		219,384.02	23,801.85	243,185.87	250,530.73	255,348.03
<b>4. Books and Supplies</b>						
Approved Textbooks and Core Curricula Materials	4100	6,700.00	0.00	6,700.00	6,901.00	7,108.03
Books and Other Reference Materials	4200	14,740.00	0.00	14,740.00	15,182.20	15,637.67
Materials and Supplies	4300	70,221.20	0.00	70,221.20	72,495.11	74,860.07
Noncapitalized Equipment	4400	56,160.00	0.00	56,160.00	57,844.80	59,580.14
Food	4700	6,572.05	8,286.73	14,858.78	16,473.66	18,296.62
Total, Books and Supplies		154,393.25	8,286.73	162,679.98	168,896.76	175,482.54
<b>5. Services and Other Operating Expenditures</b>						
Subagreements for Services	5100	0.00	0.00	0.00		
Travel and Conferences	5200	2,500.00	0.00	2,500.00	2,575.00	2,652.25
Dues and Memberships	5300	3,516.42	0.00	3,516.42	3,621.91	3,730.57
Insurance	5400	15,202.46	0.00	15,202.46	15,658.53	16,128.29
Operations and Housekeeping Services	5500	55,573.65	0.00	55,573.65	62,317.27	69,956.38
Rentals, Leases, Repairs, and Noncap. Improvements	5600	15,166.75	0.00	15,166.75	15,621.75	16,090.41
Professional/Consulting Services and Operating Expend.	5800	235,530.66	38,000.00	273,530.66	289,814.02	308,791.27
Communications	5900	7,975.29	0.00	7,975.29	8,491.44	9,060.89
Total, Services and Other Operating Expenditures		335,465.23	38,000.00	373,465.23	398,099.93	426,410.06
<b>6. Capital Outlay (Objects 6100-6170, 6200-6500 for mod. accrual basis)</b>						
Sites and Improvements of Sites	6100-6170	0.00	0.00	0.00		
Buildings and Improvements of Buildings	6200	0.00	0.00	0.00		
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	0.00	0.00	0.00		
Equipment	6400	0.00	0.00	0.00		
Equipment Replacement	6500	0.00	0.00	0.00		
Depreciation Expense (for full accrual only)	6900	0.00	0.00	0.00		
Total, Capital Outlay		0.00	0.00	0.00	0.00	0.00
<b>7. Other Outgo</b>						
Tuition to Other Schools	7110-7143	0.00	0.00	0.00		
Transfers of Pass-through Revenues to Other LEAs	7211-7213	0.00	0.00	0.00		
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE	0.00	0.00	0.00		
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	0.00	0.00	0.00		
All Other Transfers	7281-7299	0.00	0.00	0.00		
Debt Service:						
Interest	7438	0.00	0.00	0.00		
Principal	7439	0.00	0.00	0.00		
Total, Other Outgo		0.00	0.00	0.00	0.00	0.00
<b>8. TOTAL EXPENDITURES</b>		1,887,640.38	197,970.30	2,085,610.68	2,123,495.29	2,243,033.85
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b>		25,166.71	(9,241.68)	15,925.02	175,865.20	271,190.88

**CHARTER SCHOOL  
MULTI-YEAR PROJECTION - ALTERNATIVE FORM**

Charter School Name: Alameda Community Learning Center  
(name continued) \_\_\_\_\_

Description	Object Code	FY 2011/12			Totals for 2012/13	Totals for 2013/14
		Unrestricted	Restricted	Total		
<b>D. OTHER FINANCING SOURCES / USES</b>						
1. Other Sources	8930-8979	0.00	0.00	0.00		
2. Less: Other Uses	7630-7699	0.00	0.00	0.00		
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	(9,241.68)	9,241.68	0.00		
4. TOTAL OTHER FINANCING SOURCES / USES		(9,241.68)	9,241.68	0.00	0.00	0.00
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>		15,925.02	0.00	15,925.02	175,865.20	271,190.88
<b>F. FUND BALANCE, RESERVES</b>						
1. Beginning Fund Balance						
a. As of July 1	9791	635,829.24	0.00	635,829.24	651,754.27	827,619.47
b. Adjustments to Beginning Balance	9793, 9795	0.00	0.00	0.00		
c. Adjusted Beginning Balance		635,829.24	0.00	635,829.24	651,754.27	827,619.47
2. Ending Fund Balance, June 30 (E + F.1.c.)		651,754.27	0.00	651,754.27	827,619.47	1,098,810.35
Components of Ending Fund Balance (Optional):						
a. Reserve For:						
Revolving Cash (equals object 9130)	9711					
Stores (equals object 9320)	9712					
Prepaid Expenditures (equals object 9330)	9713					
All Others	9719					
General Reserve	9730					
Legally Restricted Balance	9740					
b. Designated Amounts:						
Designated for Economic Uncertainties	9770					
Designated for Unrealized Gains of Investments & Cash in County Treasury	9775					
Other Designations	9780					
c. Undesignated / Unappropriated Amount	9790					
Components of Ending Fund Balance (Budget):						
a. Nonspendable						
Revolving Cash (equals object 9130)	9711	0.00		0.00		
Stores (equals object 9320)	9712	0.00	0.00	0.00		
Prepaid Expenditures (equals object 9330)	9713	0.00	0.00	0.00		
All Others	9719	0.00	0.00	0.00		
b. Restricted	9740		0.00	0.00		
c. Committed						
Stabilization Arrangements	9750	0.00		0.00		
Other Commitments	9760	0.00		0.00		
d. Assigned						
Other Assignments	9780	0.00		0.00		
e. Unassigned/Unappropriated						
Reserve for Economic Uncertainties	9789	0.00	0.00	0.00		
Undesignated / Unappropriated Amount	9790	651,754.27	0.00	651,754.27	827,619.47	1,098,810.35