

North Oakland Community Charter School

Budget vs. Actuals

As of March 31, 2016

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	Actual			Budget vs. Actual		Budget				
	Jan	Feb	Mar	Actual YTD	Variance (YTD less Budget)	Approved Budget	Previous Month's Forecast	Current Forecast	Variance (Previous vs. Current Forecast)	Forecast Remaining
<b>SUMMARY</b>										
<b>Revenue</b>										
General Block Grant	183,407	114,290	131,569	997,702	71,190	1,575,437	1,534,059	1,540,770	6,711	543,068
Federal Revenue	-	2,182	7,397	18,355	(27,762)	62,407	57,694	57,442	(252)	39,087
Other State Revenues	125,555	133	25,966	154,848	(136,350)	416,291	441,232	443,198	1,966	288,350
Local Revenues	24,731	13,719	(14,670)	76,630	(26,060)	146,700	131,700	131,700	-	55,070
Fundraising and Grants	173,265	21,188	18,409	326,521	100,421	323,000	323,000	337,040	14,040	10,519
<b>Total Revenue</b>	<b>506,958</b>	<b>151,511</b>	<b>168,671</b>	<b>1,574,057</b>	<b>(18,560)</b>	<b>2,523,835</b>	<b>2,487,684</b>	<b>2,510,150</b>	<b>22,466</b>	<b>936,093</b>
<b>Expenses</b>										
Compensation and Benefits	129,733	142,068	150,402	1,095,103	204	1,489,942	1,487,993	1,485,902	2,091	390,799
Books and Supplies	9,287	7,782	5,644	49,895	11,492	81,850	90,400	89,838	562	39,943
Services and Other Operating Expenditures	68,425	87,758	220,439	752,268	(192,350)	766,496	810,977	978,567	(167,590)	226,298
Capital Outlay	(8,933)	-	-	-	-	-	-	-	-	-
<b>Total Expenses</b>	<b>198,513</b>	<b>237,608</b>	<b>376,484</b>	<b>1,897,266</b>	<b>(180,653)</b>	<b>2,338,288</b>	<b>2,389,370</b>	<b>2,554,307</b>	<b>(164,937)</b>	<b>657,040</b>
<b>Operating Income (excluding Depreciation)</b>	<b>308,445</b>	<b>(86,097)</b>	<b>(207,814)</b>	<b>(323,210)</b>	<b>(199,213)</b>	<b>185,547</b>	<b>98,314</b>	<b>(44,157)</b>	<b>(142,471)</b>	<b>279,053</b>
<i>Operating Income (including Depreciation)</i>	299,512	(86,097)	(207,814)	(323,210)	(199,213)	185,547	98,314	(44,157)	(142,471)	279,053
<b>Fund Balance</b>										
Beginning Balance (Unaudited)	214,761	514,273	428,176	543,572		543,572	543,572	543,572		
Audit Adjustment				-		-	-	-		
Beginning Balance (Audited)				543,572		543,572	543,572	543,572		
Operating Income (including Depreciation)	299,512	(86,097)	(207,814)	(323,210)		185,547	98,314	(44,157)		
<b>Ending Fund Balance (including Depreciation)</b>	<b>514,273</b>	<b>428,176</b>	<b>220,362</b>	<b>220,362</b>		<b>729,119</b>	<b>641,886</b>	<b>499,415</b>		
<b>Special Ed Reserve</b>						65000	65000	65000		
<b>Capital Campaign Reserve</b>						90431.47	99431.47	99431.47		
<b>Prop 39 Temporarily Restricted Amount</b>						142,640	116,888	116,888		
<b>Ending Fund Balance (including Depreciation and WITHOUT reserved amounts)</b>						<b>431,048</b>	<b>360,567</b>	<b>218,096</b>		

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		Actual			Budget vs. Actual		Budget				
		Jan	Feb	Mar	Actual YTD	Variance (YTD less Budget)	Approved Budget	Previous Month's Forecast	Current Forecast	Variance (Previous vs. Current Forecast)	Forecast Remaining
Detail											
	K-3						90	89	89	-	
	4-6						81	80	80	-	
	7-8						54	50	51	1	
	Total Enrolled						225	219	220	1	
ADA %											
	K-3						96%	96%	96%		
	4-6						96%	96%	96%		
	7-8						96%	96%	96%		
	Average						96%	96%	96%		
ADA											
	K-3						86.4	85.4	85.4		
	4-6						77.8	76.8	76.8		
	7-8						51.8	48.0	49.0		
	Total ADA						216.0	210.2	211.1		

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		Jan	Feb	Mar	Actual YTD	Variance (YTD less Budget)	Approved Budget	Previous Month's Forecast	Current Forecast	Variance (Previous vs. Current Forecast)	Forecast Remaining	
LCFF Entitlement												
8011	Charter Schools LCFF - State Aid	81,157	81,157	64,622	560,581	39,339	940,951	878,084	834,649	(43,435)	274,068	
8012	Education Protection Account Entitlement	70,647	-	-	141,294	18,212	246,164	273,595	274,753	1,158	133,459	
8019	State Aid - Prior Years	-	1,530	-	(241)	(241)	-	-	-	-	241	
8096	Charter Schools in Lieu of Property Taxes	31,603	31,603	66,947	296,068	13,880	388,323	382,380	431,368	48,988	135,300	
SUBTOTAL - LCFF Entitlement		183,407	114,290	131,569	997,702	71,190	1,575,437	1,534,059	1,540,770	6,711	543,068	
8100 Federal Revenue		-	-	-								
8181	Special Education - Entitlement	-	-	-	-	(26,093)	28,569	28,569	28,317	(252)	28,317	
8220	Child Nutrition Programs	-	2,182	2,967	5,149	(9,992)	21,630	15,182	15,182	-	10,033	
8291	Title I	-	-	4,334	13,014	8,377	11,592	13,327	13,327	-	313	
8292	Title II	-	-	96	192	(54)	616	616	616	-	424	
SUBTOTAL - Federal Income		-	2,182	7,397	18,355	(27,762)	62,407	57,694	57,442	(252)	39,087	
8300 Other State Revenues		-	-	-								
8311	Other State Apportionments - Current Year	-	-	-	-	-	-	-	-	-	-	
8319	Other State Apportionments - Prior Years	2,765	-	-	2,872,610	2,873	-	2,970	2,970	-	97	
8381	Special Education - Entitlement (State)	-	-	18,290	18,290	(80,350)	108,000	105,483	106,621	1,138	88,331	
8520	Child Nutrition - State	-	133	118	251	127	177	1,000	1,000	-	749	
8545	School Facilities Apportionments	-	-	-	-	(113,400)	162,000	157,680	158,348	668	158,348	
8550	Mandated Cost Reimbursements	98,344	-	3,874	105,304	103,187	3,024	117,679	117,679	-	12,375	
8560	State Lottery Revenue	9,711	-	-	9,711	9,709	33,210	37,999	38,161	161	28,450	
8590	All Other State Revenue	14,736	-	3,684	18,420	(58,496)	109,880	18,420	18,420	-	-	
SUBTOTAL - Other State Income		125,555	133	25,966	154,848	(136,350)	416,291	441,232	443,198	1,966	288,350	
8600 Other Local Revenue												
8634	Food Service Sales	621	1,039	763	6,192	6,192	-	8,000	8,000	-	1,808	
8639	All Other Sales	-	-	-	(450)	(450)	-	-	-	-	450	
8650	Leases and Rentals	-	-	545	11,045	895	14,500	14,500	14,500	-	3,455	
8676	After School Program Revenue	8,661	5,372	2,270	45,921	(26,179)	103,000	80,000	80,000	-	34,079	
8693	Field Trips	270	120	-	1,875	(15,765)	25,200	25,200	25,200	-	23,325	
8699	All Other Local Revenue	-	0	45	647	(2,153)	4,000	4,000	4,000	-	3,353	
8999	Uncategorized Revenue	15,179	7,187	(18,293)	11,400	11,400	-	-	-	-	(11,400)	
SUBTOTAL - Local Revenues		24,731	13,719	(14,670)	76,630	(26,060)	146,700	131,700	131,700	-	55,070	
8800 Donations/Fundraising												
8803	Fundraising	13,265	21,188	18,409	156,481	56,381	143,000	143,000	167,000	24,000	10,519	
8804	PEC	160,000	-	-	160,000	48,000	160,000	160,000	160,000	-	-	
8813	Other Grants	-	-	-	10,040	(3,960)	20,000	20,000	10,040	(9,960)	-	
8850	Donations - temporarily restricted	-	-	-	-	-	-	-	-	-	-	
SUBTOTAL - Fundraising and Grants		173,265	21,188	18,409	326,521	100,421	323,000	323,000	337,040	14,040	10,519	
TOTAL REVENUE		506,958	151,511	168,671	1,574,057	(18,560)	2,523,835	2,487,684	2,510,150	22,466	936,093	

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EXPENSES											
Compensation & Benefits											
1000	Certificated Salaries	-	-	-							
1100	Teachers Salaries	51,551	57,062	58,551	426,515	(300)	608,879	557,798	557,798	-	131,283
1103	Teacher - Substitute Pay	480	575	3,040	5,179	(853)	6,180	6,180	6,180	-	1,001
1148	Teacher - Special Ed	5,735	4,715	4,715	35,046	8,419	62,093	62,093	51,152	10,941	16,106
1300	Certificated Supervisor & Administrator Salaries	15,995	15,995	15,995	135,301	(30,301)	140,000	179,121	179,121	-	43,820
SUBTOTAL - Certificated Employees		73,762	78,347	82,302	602,042	(23,036)	817,152	805,192	794,251	10,941	192,209
2000 Classified Salaries											
2100	Classified Instructional Aide Salaries	8,636	10,025	9,746	65,434	(20,343)	62,000	64,880	84,880	(20,000)	19,446
2101	Classified - Electives	4,293	6,817	7,276	43,467	4,869	66,462	66,462	60,837	5,625	17,370
2103	Classified - Special Ed	289	1,870	2,202	6,885	11,297	25,000	15,000	15,000	-	8,115
2200	Classified Support Salaries	6,878	7,028	7,191	61,008	(48,297)	17,478	85,163	85,163	-	24,154
2300	Classified Supervisor & Administrator Salaries	5,187	5,782	5,952	43,653	74,847	158,000	50,000	63,640	(13,640)	19,987
2400	Classified Clerical & Office Salaries	3,750	3,750	3,750	36,518	(23,018)	18,000	63,600	45,000	18,600	8,482
2905	Other Classified - After School	4,536	5,727	4,984	44,281	(33,372)	15,000	55,630	55,630	-	11,349
SUBTOTAL - Classified Employees		33,569	40,998	41,099	301,247	(34,018)	361,940	400,735	410,150	(9,415)	108,903
Employee Benefits Summary											
3100	STRS	7,919	8,784	8,892	65,224	(3,566)	87,017	85,734	84,560	1,174	19,336
3300	OASDI-Medicare-Alternative	3,707	4,076	4,261	31,287	(2,598)	40,130	42,953	43,514	(562)	12,228
3400	Health & Welfare Benefits	6,877	5,275	11,661	73,394	51,556	149,940	114,000	114,000	-	40,606
3500	Unemployment Insurance	3,899	1,591	688	8,477	7,611	16,076	21,291	21,361	(70)	12,883
3600	Workers Comp Insurance	-	2,997	1,499	13,432	4,254	17,686	18,089	18,066	23	4,634
3700	Retiree Benefits	-	-	-	-	-	-	-	-	-	-
SUBTOTAL - Employee Benefits		22,402	22,722	27,001	191,814	57,258	310,850	282,067	281,501	565	89,688

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4000	Books & Supplies	-	-	-							
4100	Approved Textbooks & Core Curricula Materials	2,500	-	(1,640)	13,542	(8,292)	7,000	16,000	16,000	-	2,458
4200	Books & Other Reference Materials	-	-	-	10	3,740	5,000	1,000	1,000	-	990
4315	Custodial Supplies	-	-	-	-	2,318	3,090	3,090	3,090	-	3,090
4320	Educational Software	-	-	1,640	2,022	603	3,500	3,500	3,500	-	1,478
4325	Instructional Materials & Supplies	2,235	1,496	843	8,754	996	13,000	8,000	9,000	(1,000)	246
4326	Art & Music Supplies	-	-	-	-	450	600	600	600	-	600
4330	Office Supplies	386	398	937	2,938	1,234	5,562	5,562	4,000	1,562	1,062
4335	PE Supplies	88	-	-	88	375	618	618	618	-	530
4340	Professional Development Supplies	-	2,056	-	2,863	1,262	5,500	5,500	5,500	-	2,637
4345	Non Instructional Student Materials & Supplies	-	-	51	(287)	1,037	1,000	1,000	1,000	-	1,287
4346	Teacher Supplies	-	-	-	-	6,375	8,500	4,500	4,500	-	4,500
4420	Computers (individual items less than \$5k)	387	72	579	1,060	7,940	12,000	10,000	10,000	-	8,940
4423	Classroom Noncapitalized items 1	-	-	-	165	607	1,030	1,030	1,030	-	865
4710	Student Food Services	3,692	3,760	3,233	18,740	(7,153)	15,450	30,000	30,000	-	11,260
SUBTOTAL - Books and Supplies		9,287	7,782	5,644	49,895	11,492	81,850	90,400	89,838	562	39,943

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5000	Services & Other Operating Expenses										
5101	Subagreements 1	-	-	-	-	13,300	19,000	-	-	-	-
5200	Travel & Conferences	-	-	-	1,788	2,587	6,250	6,250	2,000	4,250	212
5210	Conference Fees	-	-	-	225	3,560	5,408	5,408	500	4,908	275
5305	Dues & Membership - Professional	-	1,125	-	1,625	(466)	1,655	1,655	1,655	-	30
5450	Insurance - Other	-	4,309	1,964	27,107	(8,332)	26,821	26,821	27,200	(379)	93
5515	Janitorial, Gardening Services & Supplies	1,825	3,635	255	14,680	(2,783)	16,995	16,995	16,995	-	2,315
5520	Security	793	-	-	2,805	1,522	6,180	6,180	6,180	-	3,376
5525	Utilities - Waste	-	-	-	-	-	-	-	-	-	-
5530	Utilities - Water	837	-	858	6,820	(2,958)	5,150	10,300	10,300	-	3,480
5535	Utilities - All Utilities	1,219	1,522	1,021	13,490	5,050	24,720	24,720	24,720	-	11,230
5605	Equipment Leases	1,342	656	656	5,277	5,538	15,450	7,868	7,868	-	2,591
5610	Rent	28,664	28,664	28,664	256,312	(6,022)	333,720	333,720	342,304	(8,584)	85,992
5611	Prop 39 Related Costs	1,862	-	-	30,185	(30,185)	-	30,185	30,185	-	0
5615	Repairs and Maintenance - Building	209	5,163	47	9,640	(4,233)	7,725	9,700	9,700	-	60
5631	Other Rentals, Leases and Repairs 1	-	-	-	656	(656)	-	700	700	-	44
5803	Accounting Fees	-	10,860	-	10,860	(4,671)	8,842	10,860	10,860	-	(0)
5804	Board Development	-	-	-	125	596	1,030	1,030	1,030	-	905
5805	Administrative Fees	-	-	-	-	1,082	1,545	1,545	1,545	-	1,545
5809	Banking Fees	125	47	271	1,450	(1,351)	142	1,300	1,600	(300)	150
5812	Business Services	4,959	496	11,876	43,695	(3,683)	53,350	53,350	53,350	-	9,655
5815	Consultants - Instructional	5,250	-	-	15,750	(15,750)	-	19,200	19,200	-	3,450
5820	Consultants - Non Instructional	804	-	1,574	10,456	(5,556)	7,000	11,000	11,000	-	544
5824	District Oversight Fees	-	-	-	374	10,969	15,754	15,341	15,408	(67)	15,034
5830	Field Trips Expenses	181	1,771	465	14,738	9,412	34,500	34,500	34,500	-	19,762
5836	Fingerprinting	368	114	49	1,398	(677)	1,030	1,440	1,440	-	42
5839	Fundraising Expenses	659	3,820	1,792	10,675	1,470	17,350	17,350	17,350	-	6,675

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5848	Licenses and Other Fees	6	-	-	2,890	(1,808)	1,545	2,900	2,900	-	10
5857	Payroll Fees	1,062	306	324	4,255	(1,358)	3,863	4,000	5,000	(1,000)	745
5860	Printing and Reproduction	648	1,229	1,009	7,184	(4,588)	3,708	8,208	8,208	-	1,024
5861	Prior Yr Exp (not accrued)	-	-	121,500	132,687	(132,687)	-	11,187	132,687	(121,500)	(0)
5863	Professional Development	-	-	-	9,752	748	15,000	15,000	15,000	-	5,248
5866	Special Ed Place Holder	-	-	-	-	-	-	15,000	15,000	-	15,000
5869	Special Education Contract Instructors	14,362	15,073	6,394	40,553	(19,553)	30,000	55,000	55,000	-	14,447
5872	Special Education Encroachment	-	-	-	-	57,616	80,023	14,746	14,843	(97)	14,843
5875	Staff Recruiting	-	-	-	-	361	515	515	515	-	515
5878	Student Assessment	-	4,065	-	5,565	1,435	10,000	10,000	10,000	-	4,435
5884	Substitutes	1,293	3,113	1,991	8,423	(6,260)	3,090	8,000	9,500	(1,500)	1,077
5893	Transportation - Student	21	-	-	21	124	206	206	206	-	185
5898	Bad Debt Expense	-	-	43,320	43,320	(43,320)	-	-	43,320	(43,320)	-
5899	Miscellaneous Operating Expenses	1,186	1,120	(4,345)	1,501	(1,501)	-	-	-	-	(1,501)
5910	Communications - Internet / Website Fees	443	377	347	11,066	(9,467)	2,132	12,000	12,000	-	934
5915	Postage and Delivery	14	-	-	356	77	618	618	618	-	262
5920	Communications - Telephone & Fax	292	293	408	4,564	71	6,180	6,180	6,180	-	1,616
SUBTOTAL - Services & Other Operating Exp.		68,425	87,758	220,439	752,268	(192,350)	766,496	810,977	978,567	(167,590)	226,298

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			Variance (YTD less Budget)			Previous Month's Forecast	Current Forecast	Variance (Previous vs. Current Forecast)	Forecast Remaining		
Jan	Feb	Mar	Actual YTD		Approved Budget						
TOTAL EXPENSES			198,513	237,608	376,484	1,897,266	(180,653)	2,338,288	2,389,370	2,554,307	(164,937) 657,040
6900 Total Depreciation (includes Prior Years)			-	-	-	-	-	-	-	-	-
TOTAL EXPENSES including Depreciation			207,446	237,608	376,484	1,897,266	(180,653)	2,338,288	2,389,370	2,554,307	(164,937) 657,040