North Oakland Community Charter School

Budget vs. Actuals
As of most recent monthly close

	Actual			Budget vs. Actual			Budget			
	Apr	May	Jun	Actual YTD	Budget YTD	Variance (YTD less Budget)	Approved Budget	Previous Month's Forecast	Current Forecast	Variance (Previous vs. Current Forecast)
SUMMARY										
Revenue										
General Block Grant	172,636	102,994	102,994	1,302,344	1,278,909	23,435	1,440,625	1,465,959	1,452,425	(13,534)
Federal Revenue	6,146	6,127	8,215	42,481	23,426	19,055	25,488	55,257	55,257	-
Other State Revenues	9,260	41,926	11,704	278,031	154,904	123,127	212,642	317,244	330,374	13,130
Local Revenues	7,199	10,045	3,683	131,524	137,432	(5,908)	137,432	159,932	140,659	(19,273)
Fundraising and Grants	57,876	(13,691)	13,805	310,129	432,000	(121,871)	432,000	432,000	485,000	53,000
Total Revenue	**253,118**	**147,401**	**140,401**	**2,064,508**	**2,026,671**	**37,837**	**2,248,187**	**2,430,392**	**2,463,715**	**33,323**
Expenses										
Compensation and Benefits	124,690	134,514	127,107	1,390,818	1,437,527	46,709	1,354,264	1,362,351	1,387,302	(24,951)
Books and Supplies	3,223	28,014	12,868	107,442	84,429	(23,013)	84,429	107,429	108,285	(856)
Services and Other Operating Expenditures	125,221	67,981	116,271	842,329	791,969	(50,360)	791,969	962,641	958,432	4,209
Capital Outlay	-	-	-	-	-	-	-	-	-	-
Total Expenses	**253,134**	**230,509**	**256,245**	**2,340,589**	**2,313,925**	(26,664)	**2,230,662**	**2,432,421**	**2,454,019**	**(21,598)**
Operating Income (excluding Depreciation)	**(16)**	**(83,109)**	**(115,844)**	**(276,081)**	**(287,254)**	**11,173**	**17,524**	**(2,029)**	**9,696**	**11,725**
Operating Income (including Depreciation)	(16)	(83,109)	(115,844)	(276,081)	(287,254)	11,173	17,524	(2,029)	9,696	11,725
Fund Balance										
Beginning Balance (Unaudited)	348,233	348,217	265,108	416,852	416,852		416,852	416,852	416,852	
Audit Adjustment				-	-		-	-	-	
Beginning Balance (Audited)				416,852	416,852		416,852	416,852	416,852	
Operating Income (including Depreciation)	(16)	(83,109)	(115,844)	(276,081)	(287,254)		17,524	(2,029)	9,696	
Ending Fund Balance (including Depreciation)	**348,217**	**265,108**	**149,264**	**140,771**	**129,598**		**434,376**	**414,823**	**426,548**	

North Oakland Community Charter School

Budget vs. Actuals
As of most recent monthly close

	Actual			Budget vs. Actual			Budget			
	Apr	May	Jun	Actual YTD	Budget YTD	Variance (YTD less Budget)	Approved Budget	Previous Month's Forecast	Current Forecast	Variance (Previous vs. Current Forecast)
Detail										
Enrollment Breakdown										
K	Month 7:	Month 8:	P2:				22	22	22	
1							22	22	22	-
2							23	23	23	-
3							23	23	23	-
4							27	27	27	-
5							27	27	27	-
6							27	27	27	
7							27	27	27	
8							27	27	27	-
9							-	-	-	-
10							-	-	-	-
11							-	-	-	-
12							-	-	-	-
Enrollment Summary							-	-	-	
K-3							90	90	90	-
4-6							81	81	81	-
7-8							54	54	54	-
9-12							-	-	-	-
Total Enrolled							**225**	**225**	**225**	
ADA %										
K-3							96%	98%	98%	
4-6							96%	97%	97%	
7-8							96%	98%	98%	
9-12							96%	98%	98%	
Average							**96%**	**98%**	**98%**	
ADA										
K-3							86.4	87.9	87.9	
4-6							77.8	78.9	78.9	
7-8							51.8	53.0	53.0	
9-12							0.0	0.0	0.0	
Total ADA							**216.0**	**219.8**	**219.8**	

North Oakland Community Charter School

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As of most recent monthly close

		Actual			Budget vs. Actual			Budget			
		Apr	May	Jun	Actual YTD	Budget YTD	Variance (YTD less Budget)	Approved Budget	Previous Month's Forecast	Current Forecast	Variance (Previous vs. Current Forecast)
REVENUE											
General Purpose Entitlement											-
8011	Charter Schools General Purpose Entitlement - State	74,560	72,558	72,558	746,974	753,602	(6,628)	828,134	820,428	756,937	(63,491)
8012	Education Protection Account Entitlement	67,640	-	-	190,722	184,623	6,099	246,164	250,449	300,453	50,004
8019	State Aid - Prior Years	-	-	-	-	-	-	-	-	-	-
8096	Charter Schools in Lieu of Prop. Taxes (was 8780)	30,436	30,436	30,436	364,648	340,684	23,964	366,327	395,082	395,035	(47)
		172,636	102,994	102,994	1,302,344	1,278,909	23,435	1,440,625	1,465,959	1,452,425	(13,534)
8100	**Federal Revenue**	-	-	-							
8181	Special Education - Entitlement	-	-	-	-	-	-	-	-	-	-
8182	Special Education Reimbursement	-	-	-	-	-	-	-	-	-	-
8220	Child Nutrition Programs	6,146	6,127	4,905	35,856	15,178	20,678	15,178	42,000	42,000	-
8291	Title I	-	-	3,310	6,525	7,816	(1,291)	9,770	12,858	12,858	-
8292	Title II	-	-	-	100	432	(332)	540	399	399	-
	SUBTOTAL - Federal Income	6,146	6,127	8,215	42,481	23,426	19,055	25,488	55,257	55,257	-
8300	**Other State Revenues**	-	-	-							
8311	Other State Apportionments - Current Year	-	-	-	-	-	-	-	-	-	-
8319	Other State Apportionments - Prior Years	-	-	1,910	1,910	-	1,910	-	-	-	-
8520	Child Nutrition - State	-	-	-	-	152	(152)	152	177	177	-
8545	School Facilities Apportionments	-	40,500	-	121,500	121,500	-	162,000	164,820	164,820	-
8550	Mandated Cost Reimbursements	-	1,426	-	4,450	3,024	1,426	3,024	3,077	3,077	-
8560	State Lottery Revenue	9,260	-	-	26,171	16,458	9,713	33,696	34,283	34,283	-
8590	All Other State Revenue	-	-	13,130	127,336	13,770	113,566	13,770	114,888	128,018	13,130
8593	Other State Revenue 3	-	-	(3,336)	(3,336)	-	(3,336)	-	-	-	-
	SUBTOTAL - Other State Income	9,260	41,926	11,704	278,031	154,904	123,127	212,642	317,244	330,374	13,130
8600	**Other Local Revenue**										
8634	Food Service Sales	652	882	368	4,683	-	4,683	-	3,000	3,000	-
8650	Leases and Rentals	-	5,840	-	16,640	1,500	15,140	1,500	11,000	16,640	5,640
8660	Interest	-	-	-	0	-	0	-	-	-	-
8676	After School Program Revenue	-	-	-	65,929	100,000	(34,071)	100,000	100,000	85,000	(15,000)
8693	Field Trips	666	-	-	5,909	34,950	(29,041)	34,950	34,950	21,950	(13,000)
8699	All Other Local Revenue	25	-	240	4,069	982	3,087	982	982	4,069	3,087
8701	Student Activities - Camp	-	-	-	10,170	-	10,170	-	10,000	10,000	-
8999	Uncategorized Revenue	5,856	3,322	3,075	24,123	-	24,123	-	-	-	-
	SUBTOTAL - Local Revenues	7,199	10,045	3,683	131,524	137,432	(5,908)	137,432	159,932	140,659	(19,273)

North Oakland Community Charter School

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As of most recent monthly close

		Actual			Budget vs. Actual			Budget			
		Apr	May	Jun	Actual YTD	Budget YTD	Variance (YTD less Budget)	Approved Budget	Previous Month's Forecast	Current Forecast	Variance (Previous vs. Current Forecast)
8800	**Donations/Fundraising**										
8801	Donations - Parents	-	-	-	-	-	-	-	-	-	-
8802	Donations - Private	-	-	-	-	-	-	-	-	-	-
8803	Fundraising	17,504	22,904	7,805	185,088	145,000	40,088	145,000	145,000	145,000	-
8804	Other Grants	40,500	(37,595)	-	2,905	207,000	(204,095)	207,000	207,000	175,000	(32,000)
8811	Capital Campaign	-	-	-	-	50,000	(50,000)	50,000	50,000	50,000	-
8812	Rogers	(128)	-	6,000	121,136	10,000	111,136	10,000	10,000	95,000	85,000
8813	Quest	-	-	-	-	10,000	(10,000)	10,000	10,000	10,000	-
8814	Arts	-	1,000	-	1,000	10,000	(9,000)	10,000	10,000	10,000	-
	SUBTOTAL - Fundraising and Grants	57,876	(13,691)	13,805	310,129	432,000	(121,871)	432,000	432,000	485,000	53,000
TOTAL REVENUE		**253,118**	**147,401**	**140,401**	**2,064,508**	**2,026,671**	**37,837**	**2,248,187**	**2,430,392**	**2,463,715**	**33,323**

North Oakland Community Charter School

Budget vs. Actuals
As of most recent monthly close

		Actual			Budget vs. Actual			Budget			
		Apr	May	Jun	Actual YTD	Budget YTD	Variance (YTD less Budget)	Approved Budget	Previous Month's Forecast	Current Forecast	Variance (Previous vs. Current Forecast)
EXPENSES											
Compensation & Benefits											
1000	**Certificated Salaries**	-	-	-							
1100	Teachers Salaries	42,729	47,010	25,013	485,558	545,586	60,028	524,455	482,306	485,306	(3,000)
1101	Teacher - Stipends	-	-	-	-	-	-	-	-	-	-
1103	Teacher - Substitute Pay	7,423	10,664	8,776	59,022	6,000	(53,022)	6,000	53,745	53,745	-
1300	Certificated Supervisor & Administrator Salaries	19,406	19,406	50,797	260,235	232,875	(27,360)	232,875	232,875	264,875	(32,000)
	SUBTOTAL - Certificated Employees	**69,558**	**77,080**	**76,094**	**804,814**	**784,461**	**(20,353)**	**763,330**	**768,926**	**803,926**	**(35,000)**
2000	**Classified Salaries**										
2100	Classified Instructional Aide Salaries	3,514	12,501	10,625	96,777	88,175	(8,602)	104,175	99,175	99,175	-
2101	Classified - Electives	29,078	7,839	7,030	72,241	56,242	(15,999)	70,767	70,767	70,767	-
2200	Classified Support Salaries	(9,231)	4,184	4,193	34,328	17,163	(17,166)	17,163	17,163	17,163	-
2300	Classified Supervisor & Administrator Salaries	-	-	-	-	114,750	114,750	114,750	-	-	-
2400	Classified Clerical & Office Salaries	5,461	5,631	9,176	86,756	57,000	(29,756)	21,000	93,750	93,750	-
2905	Other Classified - After School	7,235	8,401	8,212	64,790	93,638	28,848	46,358	86,608	73,608	13,000
	SUBTOTAL - Classified Employees	**36,057**	**38,557**	**39,237**	**354,892**	**426,967**	**72,075**	**374,212**	**367,462**	**354,462**	**13,000**
3000	**Employee Benefits**										
3100	STRS	6,774	7,196	5,098	73,235	69,127	(4,107)	67,251	67,748	70,856	(3,108)
3300	OASDI-Medicare-Alternative	3,351	3,821	4,469	43,796	35,869	(7,927)	40,312	39,877	39,390	487
3400	Health & Welfare Benefits	6,223	5,562	(294)	76,641	93,420	16,779	76,358	84,358	84,358	-
3500	Unemployment Insurance	633	579	411	12,232	8,491	(3,741)	17,056	16,934	16,934	-
3600	Workers Comp Insurance	1,719	1,719	1,719	23,550	19,192	(4,358)	15,745	17,046	17,376	(330)
3700	Retiree Benefits	374	-	374	1,496	-	(1,496)	-	-	-	-
3900	Other Employee Benefits	-	-	-	163	-	(163)	-	-	-	-
	SUBTOTAL - Employee Benefits	**19,074**	**18,878**	**14,168**	**231,112**	**226,099**	**(5,012)**	**216,723**	**225,963**	**228,914**	**(2,951)**

North Oakland Community Charter School

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As of most recent monthly close

		Actual			Budget vs. Actual			Budget			
		Apr	May	Jun	Actual YTD	Budget YTD	Variance (YTD less Budget)	Approved Budget	Previous Month's Forecast	Current Forecast	Variance (Previous vs. Current Forecast)
4000	**Books & Supplies**	-	-	-							
4100	Approved Textbooks & Core Curricula Materials	-	-	-	7,224	10,279	3,055	10,279	10,279	10,279	-
4200	Books & Other Reference Materials	-	-	-	18	5,000	4,982	5,000	5,000	5,000	-
4315	Custodial Supplies	-	-	-	-	3,000	3,000	3,000	3,000	3,000	-
4320	Educational Software	-	1,500	-	1,828	5,200	3,372	5,200	5,200	2,150	3,050
4325	Instructional Materials & Supplies	1,061	479	881	15,716	11,850	(3,866)	11,850	11,850	11,850	-
4326	Art & Music Supplies	-	-	-	306	600	294	600	600	600	-
4330	Office Supplies	564	-	435	3,296	5,400	2,104	5,400	5,400	5,400	-
4335	PE Supplies	-	-	-	348	600	252	600	600	600	-
4340	Professional Development Supplies	1,650	-	-	8,385	5,500	(2,885)	5,500	5,500	5,500	-
4345	Non Instructional Student Materials & Supplies	(52)	560	29	3,068	1,000	(2,068)	1,000	1,000	1,000	-
4352	Activity 1	-	-	-	377	-	(377)	-	-	-	-
4410	Classroom Furniture, Equipment & Supplies	-	-	-	4,091	-	(4,091)	-	-	-	-
4420	Computers (individual items less than $5k)	-	150	1,229	12,248	20,000	7,752	20,000	20,000	12,248	7,752
4423	Classroom Noncapitalized items 1	-	-	-	-	1,000	1,000	1,000	1,000	1,000	-
4425	Classroom Noncapitalized items 2	-	-	-	-	-	-	-	-	-	-
4430	Non Classroom Related Furniture, Equipment & Supp	-	338	318	3,658	-	(3,658)	-	-	3,658	(3,658)
4710	Student Food Services	-	24,987	9,976	46,878	15,000	(31,878)	15,000	38,000	46,000	(8,000)
	SUBTOTAL - Books and Supplies	**3,223**	**28,014**	**12,868**	**107,442**	**84,429**	**(23,013)**	**84,429**	**107,429**	**108,285**	**(856)**

North Oakland Community Charter School

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As of most recent monthly close

		Actual			Budget vs. Actual			Budget			
		Apr	May	Jun	Actual YTD	Budget YTD	Variance (YTD less Budget)	Approved Budget	Previous Month's Forecast	Current Forecast	Variance (Previous vs. Current Forecast)
5000	**Services & Other Operating Expenses**										
5200	Travel & Conferences	-	-	-	763	6,750	5,988	6,750	6,750	6,750	-
5210	Conference Fees	-	-	-	1,000	5,250	4,250	5,250	5,250	5,250	-
5305	Dues & Membership - Professional	-	-	-	1,795	1,607	(188)	1,607	1,607	1,607	-
5450	Insurance - Other	-	1,878	-	24,244	26,040	1,796	26,040	26,040	26,040	-
5515	Janitorial, Gardening Services & Supplies	2,196	1,583	1,500	19,438	16,500	(2,938)	16,500	18,500	18,500	-
5520	Security	600	180	409	6,939	6,000	(939)	6,000	6,000	6,000	-
5530	Utilities - Water	-	1,777	1,451	7,778	-	(7,778)	-	5,000	5,000	-
5535	Utilities - All Utilities	984	640	1,635	24,055	24,000	(55)	24,000	24,000	24,000	-
5605	Equipment Leases	656	1,072	(2,683)	10,672	-	(10,672)	-	15,000	15,000	-
5610	Rent	27,000	27,000	27,000	324,000	333,720	9,720	333,720	333,720	333,720	-
5611	Prop 39 Related Costs	163	-	-	4,663	10,000	5,337	10,000	10,000	10,000	-
5615	Repairs and Maintenance - Building	103	3,939	59	11,265	9,000	(2,265)	9,000	9,000	11,265	(2,265)
5631	Other Rentals, Leases and Repairs 1	-	1,190	-	1,190	4,959	3,769	4,959	-	-	-
5632	Other Rentals, Leases and Repairs 2	-	-	-	-	5,775	5,775	5,775	-	-	-
5803	Accounting Fees	-	-	-	8,712	8,584	(128)	8,584	8,584	8,584	-
5804	Board Development	-	194	-	927	1,000	73	1,000	1,000	1,000	-
5805	Administrative Fees	-	-	-	1,520	-	(1,520)	-	1,500	1,500	-
5809	Banking Fees	280	97	(105)	1,997	138	(1,859)	138	138	138	-
5810	HR Consulting	-	-	-	3,277	4,000	723	4,000	4,000	4,000	-
5812	Business Services	13,037	4,346	4,346	52,190	55,000	2,810	55,000	55,000	55,000	-
5815	Consultants - Instructional	-	-	-	-	5,000	5,000	5,000	5,000	5,000	-
5820	Consultants - Non Instructional - Custom 1	1,070	333	333	7,555	5,000	(2,555)	5,000	106,118	106,118	-
5821	Consultants - Non Instructional - Custom 2	-	-	8,365	15,865	-	(15,865)	-	20,000	20,000	-
5824	District Oversight Fees	-	-	14,524	14,524	14,406	(118)	14,406	14,660	14,524	136
5826	Directors Contingency	-	-	-	-	-	-	-	-	-	-
5830	Field Trips Expenses	340	421	1,009	4,617	37,950	33,333	37,950	37,950	7,000	30,950
5836	Fingerprinting	-	-	98	1,149	1,000	(149)	1,000	1,000	1,000	-
5839	Fundraising Expenses	11,143	2,957	2,333	37,621	20,020	(17,601)	20,020	20,020	37,621	(17,601)

North Oakland Community Charter School

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		Apr	May	Jun	Actual YTD	Budget YTD	Variance (YTD less Budget)	Approved Budget	Previous Month's Forecast	Current Forecast	Variance (Previous vs. Current Forecast)
5848	Licenses and Other Fees	-	-	-	2,175	-	(2,175)	-	1,500	1,500	-
5857	Payroll Fees	324	333	774	4,495	2,400	(2,095)	2,400	3,750	4,495	(745)
5860	Printing and Reproduction	964	821	812	3,187	3,600	413	3,600	3,600	3,600	-
5861	Prior Yr Exp (not accrued)	-	-	7,231	8,773	-	(8,773)	-	-	8,773	(8,773)
5863	Professional Development	-	8,500	1,382	22,536	24,000	1,464	24,000	24,000	24,000	-
5872	Special Education Encroachment	65,879	-	28,866	160,624	144,600	(16,024)	144,600	168,284	160,284	8,000
5875	Staff Recruiting	-	1,167	150	2,292	500	(1,792)	500	500	500	-
5877	Student Activities	-	-	-	-	-	-	-	-	-	-
5878	Student Assessment	-	-	-	-	-	-	-	-	-	-
5880	Student Health Services	-	-	-	-	-	-	-	-	-	-
5881	Student Information System	-	3,050	(3,050)	3,050	-	(3,050)	-	-	3,050	(3,050)
5884	Substitutes	-	5,779	2,835	15,443	3,000	(12,443)	3,000	13,000	15,443	(2,443)
5893	Transportation - Student	-	-	1,588	1,588	200	(1,388)	200	200	200	-
5899	Miscellaneous Operating Expenses	(286)	100	14,941	18,399	-	(18,399)	-	-	-	-
5910	Communications - Internet / Website Fees	-	-	40	3,871	5,370	1,499	5,370	5,370	5,370	-
5915	Postage and Delivery	-	-	45	269	600	331	600	600	600	-
5920	Communications - Telephone & Fax	721	671	580	8,037	6,000	(2,037)	6,000	6,000	6,000	-
	SUBTOTAL - Services & Other Operating Exp.	**125,221**	**67,981**	**116,271**	**842,329**	**791,969**	**(50,360)**	**791,969**	**962,641**	**958,432**	**4,209**
6000	**Capital Outlay**										
6100	Sites & Improvement of Sites	-	-	-	-	-	-	-	-	-	-
6200	Buildings & Improvement of Buildings	-	-	-	-	-	-	-	-	-	-
	SUBTOTAL - Capital Outlay	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
TOTAL EXPENSES		**253,134**	**230,509**	**256,245**	**2,340,589**	**2,313,925**	**(26,664)**	**2,230,662**	**2,432,421**	**2,454,019**	**(21,598)**
6900	**Total Depreciation (includes Prior Years)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
TOTAL EXPENSES including Depreciation		**253,134**	**230,509**	**256,245**	**2,340,589**	**2,313,925**	**(26,664)**	**2,230,662**	**2,432,421**	**2,454,019**	**(21,598)**