North Oakland Community Charter School
Budget vs. Actuals

As of January 31, 2016

	Actual			Budget vs. Actual		Budget				
	1	*1*	*1*							
	Nov	Dec	Jan	Actual YTD	Variance (YTD less Budget)	Approved Budget	Previous Month's Forecast	Current Forecast	Variance (Previous vs. Current Forecast)	Forecast Remaining
SUMMARY										
Revenue										
General Block Grant	112,760	112,760	183,407	751,843	83,052	1,575,437	1,532,974	1,532,974	-	781,131
Federal Revenue	96	5,348	-	8,776	(21,206)	62,407	78,512	78,512	-	69,736
Other State Revenues	3,086	-	125,555	128,749	(62,791)	416,291	437,546	440,409	2,862	311,659
Local Revenues	(943)	11,320	24,731	77,582	4,232	146,700	128,700	128,700	-	51,118
Fundraising and Grants	39,282	33,489	173,265	286,924	125,424	323,000	323,000	323,000	-	36,076
Total Revenue	**154,281**	**162,917**	**506,958**	**1,253,875**	**128,711**	**2,523,835**	**2,500,732**	**2,503,594**	**2,862**	**1,249,720**
Expenses										
Compensation and Benefits	144,483	141,006	129,733	802,633	16,320	1,489,942	1,505,952	1,505,952	-	703,318
Books and Supplies	729	4,255	9,287	36,920	10,826	81,850	111,400	111,400	-	74,480
Services and Other Operating Expenditures	42,553	58,794	68,425	444,111	(25,104)	766,496	800,253	802,415	(2,162)	358,304
Capital Outlay	3,852	5,081	(8,933)	-	-	-	-	-	-	-
Total Expenses	**191,617**	**209,137**	**198,513**	**1,283,664**	2,043	**2,338,288**	**2,417,605**	**2,419,767**	**(2,162)**	**1,136,103**
Operating Income (excluding Depreciation)	**(37,336)**	**(46,220)**	**308,445**	**(29,790)**	**130,754**	**185,547**	**83,127**	**83,827**	**700**	**113,616**
Operating Income (including Depreciation)	(33,484)	(41,138)	299,512	(29,790)	130,754	185,547	83,127	83,827	700	113,616
Fund Balance										
Beginning Balance (Unaudited)	288,893	255,409	214,270	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)	(33,484)	(41,138)	299,512	(29,790)		185,547	83,127	83,827		
Ending Fund Balance (including Depreciation)	**255,409**	**214,270**	**513,782**	**513,782**		**729,119**	**626,699**	**627,399**		
Special Ed Reserve						65000	65000	65000		
Capital Campaign Reserve						90431.47	90431.47	90431.47		
Prop 39 Temporarily Restricted Amount						142,640	118,750	116,888		
Ending Fund Balance (including Depreciation and WITHOUT reserved amounts)						**431,048**	**352,517**	**355,079**		

North Oakland Community Charter School
Budget vs. Actuals

As of January 31, 2016

	1	*1*	*1*						
	Actual			**Budget vs. Actual**		**Budget**			
	Nov	Dec	Jan	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	50	-	
Total Enrolled						**225**	**219**	**219**	-	
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	48.0		
Total ADA						**216.0**	**210.2**	**210.2**		

North Oakland Community Charter School

Budget vs. Actuals

As of January 31, 2016

		1	1	1							
		Actual			Budget vs. Actual		Budget				
		Nov	Dec	Jan	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	81,157	414,802	66,611	940,951	876,999	876,999	-	462,197
8012	Education Protection Account Entitlement	-	-	70,647	141,294	18,212	246,164	273,595	273,595	-	132,301
8019	State Aid - Prior Years	-	-	-	(1,771)	(1,771)	-	-	-	-	1,771
8096	Charter Schools in Lieu of Property Taxes	31,603	31,603	31,603	197,518	1	388,323	382,380	382,380	-	184,862
	SUBTOTAL - LCFF Entitlement	112,760	112,760	183,407	751,843	83,052	1,575,437	1,532,974	1,532,974	-	781,131
8100	**Federal Revenue**	-	-	-							
8181	Special Education - Entitlement	-	-	-	-	(14,284)	28,569	28,569	28,569	-	28,569
8220	Child Nutrition Programs	-	-	-	-	(10,815)	21,630	36,000	36,000	-	36,000
8291	Title I	-	5,348	-	8,680	4,043	11,592	13,327	13,327	-	4,647
8292	Title II	96	-	-	96	(150)	616	616	616	-	520
	SUBTOTAL - Federal Income	96	5,348	-	8,776	(21,206)	62,407	78,512	78,512	-	69,736
8300	**Other State Revenues**	-	-	-							
8311	Other State Apportionments - Current Year	-	-	-	-	-	-	-	-	-	-
8319	Other State Apportionments - Prior Years	-	-	2,765	2,872.610	2,873	-	108	2,970	2,862	97
8381	Special Education - Entitlement (State)	-	-	-	-	(54,000)	108,000	105,483	105,483	-	105,483
8520	Child Nutrition - State	-	-	-	-	(89)	177	177	177	-	177
8545	School Facilities Apportionments	-	-	-	-	(81,000)	162,000	157,680	157,680	-	157,680
8550	Mandated Cost Reimbursements	3,086	-	98,344	101,430	99,918	3,024	117,679	117,679	-	16,249
8560	State Lottery Revenue	-	-	9,711	9,711	9,711	33,210	37,999	37,999	-	28,289
8590	All Other State Revenue	-	-	14,736	14,736	(40,204)	109,880	18,420	18,420	-	3,684
	SUBTOTAL - Other State Income	3,086	-	125,555	128,749	(62,791)	416,291	437,546	440,409	2,862	311,659
8600	**Other Local Revenue**										
8634	Food Service Sales	1,037	562	621	4,391	4,391	-	5,000	5,000	-	609
8639	All Other Sales	-	(450)	-	(450)	(450)	-	-	-	-	450
8650	Leases and Rentals	-	1,500	-	10,500	3,250	14,500	14,500	14,500	-	4,000
8676	After School Program Revenue	595	9,082	8,661	38,279	(13,221)	103,000	80,000	80,000	-	41,721
8693	Field Trips	-	701	270	1,755	(10,845)	25,200	25,200	25,200	-	23,445
8699	All Other Local Revenue	-	-	-	602	(1,398)	4,000	4,000	4,000	-	3,398
8999	Uncategorized Revenue	(2,575)	(75)	15,179	22,506	22,506	-	-	-	-	(22,506)
	SUBTOTAL - Local Revenues	(943)	11,320	24,731	77,582	4,232	146,700	128,700	128,700	-	51,118
8800	**Donations/Fundraising**										
8803	Fundraising	39,282	33,489	13,265	116,884	45,384	143,000	143,000	143,000	-	26,116
8804	PEC	-	-	160,000	160,000	80,000	160,000	160,000	160,000	-	-
8813	Other Grants	-	-	-	10,040	40	20,000	20,000	20,000	-	9,960
8850	Donations - temporarily restricted	-	-	-	-	-	-	-	-	-	-
	SUBTOTAL - Fundraising and Grants	39,282	33,489	173,265	286,924	125,424	323,000	323,000	323,000	-	36,076
TOTAL REVENUE		**154,281**	**162,917**	**506,958**	**1,253,875**	**128,711**	**2,523,835**	**2,500,732**	**2,503,594**	**2,862**	**1,249,720**

North Oakland Community Charter School
Budget vs. Actuals

As of January 31, 2016

		1	1	1							
		Actual			Budget vs. Actual		Budget				
		Nov	Dec	Jan	Actual YTD	Variance (YTD less Budget)	Approved Budget	Previous Month's Forecast	Current Forecast	Variance (Previous vs. Current Forecast)	Forecast Remaining
EXPENSES											
Compensation & Benefits											
1000	**Certificated Salaries**	-	-	-							
1100	Teachers Salaries	56,398	57,026	51,551	310,902	(6,463)	608,879	557,798	557,798	-	246,896
1103	Teacher - Substitute Pay	220	800	480	1,564	1,526	6,180	6,180	6,180	-	4,616
1148	Teacher - Special Ed	5,429	4,715	5,735	25,616	5,431	62,093	62,093	62,093	-	36,477
1300	Certificated Supervisor & Administrator Salaries	15,995	15,995	15,995	103,311	(21,644)	140,000	179,121	179,121	-	75,810
	SUBTOTAL - Certificated Employees	**78,043**	**78,536**	**73,762**	**441,393**	**(21,150)**	**817,152**	**805,192**	**805,192**	**-**	**363,799**
2000	**Classified Salaries**										
2100	Classified Instructional Aide Salaries	10,118	10,265	8,636	45,663	(11,845)	62,000	64,880	64,880	-	19,217
2101	Classified - Electives	7,339	6,670	4,293	29,374	6,878	66,462	66,462	66,462	-	37,088
2103	Classified - Special Ed	-	1,734	289	2,814	10,823	25,000	15,000	15,000	-	12,187
2200	Classified Support Salaries	7,271	7,058	6,878	46,789	(37,256)	17,478	85,163	85,163	-	38,373
2300	Classified Supervisor & Administrator Salaries	5,867	5,620	5,187	31,920	60,247	158,000	50,000	50,000	-	18,080
2400	Classified Clerical & Office Salaries	3,750	3,750	3,750	29,018	(18,518)	18,000	63,600	63,600	-	34,582
2905	Other Classified - After School	5,996	5,118	4,536	33,571	(25,389)	15,000	52,630	52,630	-	19,059
	SUBTOTAL - Classified Employees	**40,340**	**40,214**	**33,569**	**219,150**	**(15,061)**	**361,940**	**397,735**	**397,735**	**-**	**178,585**
Employee Benefits Summary											
3100	STRS	8,645	8,621	7,919	47,549	(2,798)	87,017	85,734	85,734	-	38,185
3300	OASDI-Medicare-Alternative	4,037	4,038	3,707	22,950	(1,889)	40,130	42,716	42,716	-	19,766
3400	Health & Welfare Benefits	9,235	7,879	6,877	56,458	43,502	149,940	135,660	135,660	-	79,202
3500	Unemployment Insurance	236	218	3,899	6,198	8,282	16,076	20,871	20,871	-	14,673
3600	Workers Comp Insurance	3,948	1,499	-	8,936	5,434	17,686	18,044	18,044	-	9,108
3700	Retiree Benefits	-	-	-	-	-	-	-	-	-	-
	SUBTOTAL - Employee Benefits	**26,100**	**22,256**	**22,402**	**142,091**	**52,532**	**310,850**	**303,025**	**303,025**	**-**	**160,934**

North Oakland Community Charter School
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As of January 31, 2016

		1	*1*	*1*							
		Actual			**Budget vs. Actual**			**Budget**			
		Nov	Dec	Jan	Actual YTD	Variance (YTD less Budget)	Approved Budget	Previous Month's Forecast	Current Forecast	Variance (Previous vs. Current Forecast)	Forecast Remaining
4000	**Books & Supplies**	-	-	-							
4100	Approved Textbooks & Core Curricula Materials	11	-	2,500	15,182	(11,098)	7,000	15,000	16,000	(1,000)	818
4200	Books & Other Reference Materials	-	10	-	10	2,906	5,000	1,000	1,000	-	990
4315	Custodial Supplies	-	-	-	-	1,803	3,090	3,090	3,090	-	3,090
4320	Educational Software	-	-	-	382	1,660	3,500	3,500	3,500	-	3,118
4325	Instructional Materials & Supplies	380	666	2,235	6,795	788	13,000	9,000	8,000	1,000	1,205
4326	Art & Music Supplies	-	-	-	-	350	600	600	600	-	600
4330	Office Supplies	226	104	386	1,602	1,642	5,562	5,562	5,562	-	3,960
4335	PE Supplies	-	-	88	88	272	618	618	618	-	530
4340	Professional Development Supplies	-	-	-	878	2,331	5,500	5,500	5,500	-	4,622
4345	Non Instructional Student Materials & Supplies	-	-	-	(339)	922	1,000	1,000	1,000	-	1,339
4346	Teacher Supplies	-	-	-	-	4,958	8,500	8,500	8,500	-	8,500
4420	Computers (individual items less than $5k)	-	-	387	409	6,591	12,000	12,000	12,000	-	11,591
4423	Classroom Noncapitalized items 1	-	-	-	165	435	1,030	1,030	1,030	-	865
4710	Student Food Services	112	3,474	3,692	11,747	(2,735)	15,450	45,000	45,000	-	33,253
	SUBTOTAL - Books and Supplies	**729**	**4,255**	**9,287**	**36,920**	**10,826**	**81,850**	**111,400**	**111,400**	**-**	**74,480**

North Oakland Community Charter School
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As of January 31, 2016

		Actual			Budget vs. Actual		Budget				
		1	*1*	*1*							
		Nov	Dec	Jan	Actual YTD	Variance (YTD less Budget)	Approved Budget	Previous Month's Forecast	Current Forecast	Variance (Previous vs. Current Forecast)	Forecast Remaining
5000	**Services & Other Operating Expenses**										
5101	Subagreements 1	-	-	-	-	9,500	19,000	-	-	-	-
5200	Travel & Conferences	1	-	-	1,788	1,337	6,250	6,250	6,250	-	4,462
5210	Conference Fees	-	-	-	225	2,479	5,408	5,408	5,408	-	5,183
5305	Dues & Membership - Professional	500	-	-	500	328	1,655	1,655	1,655	-	1,155
5450	Insurance - Other	-	1,584	-	20,834	(7,424)	26,821	26,821	26,821	-	5,987
5515	Janitorial, Gardening Services & Supplies	1,525	1,882	1,825	10,790	(2,292)	16,995	16,995	16,995	-	6,205
5520	Security	-	-	793	2,805	286	6,180	6,180	6,180	-	3,376
5525	Utilities - Waste	-	-	-	-	-	-	-	-	-	-
5530	Utilities - Water	2,432	-	837	5,962	(2,958)	5,150	10,300	10,300	-	4,338
5535	Utilities - All Utilities	437	939	1,219	10,947	3,473	24,720	24,720	24,720	-	13,773
5605	Equipment Leases	656	-	1,342	3,965	3,760	15,450	9,968	7,868	2,100	3,903
5610	Rent	28,664	28,664	28,664	198,984	(4,314)	333,720	333,720	333,720	-	134,736
5611	Prop 39 Related Costs	-	-	1,862	30,185	(30,185)	-	28,323	30,185	(1,862)	0
5615	Repairs and Maintenance - Building	8	1,497	209	4,430	(568)	7,725	7,725	7,725	-	3,295
5631	Other Rentals, Leases and Repairs 1	-	-	-	656	(656)	-	700	700	-	44
5803	Accounting Fees	-	-	-	-	4,421	8,842	8,842	8,842	-	8,842
5804	Board Development	125	-	-	125	390	1,030	1,030	1,030	-	905
5805	Administrative Fees	-	-	-	-	773	1,545	1,545	1,545	-	1,545
5809	Banking Fees	56	220	125	1,132	(1,061)	142	1,300	1,300	-	168
5812	Business Services	-	8,910	4,959	31,323	(202)	53,350	53,350	53,350	-	22,027
5815	Consultants - Instructional	-	-	5,250	15,750	(15,750)	-	19,200	19,200	-	3,450
5820	Consultants - Non Instructional	2,913	2,589	804	8,883	(5,383)	7,000	11,000	11,000	-	2,117
5824	District Oversight Fees	-	-	-	374	7,503	15,754	15,330	15,330	-	14,956
5830	Field Trips Expenses	-	660	181	12,502	4,748	34,500	34,500	34,500	-	21,998
5836	Fingerprinting	181	368	368	1,235	(720)	1,030	1,030	1,330	(300)	95
5839	Fundraising Expenses	423	1,294	659	5,063	3,612	17,350	17,350	17,350	-	12,287

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5848	Licenses and Other Fees	-	-	6	2,890	(2,117)	1,545	2,900	2,900	-	10
5857	Payroll Fees	315	386	1,062	3,625	(1,372)	3,863	3,863	3,863	-	238
5860	Printing and Reproduction	991	838	648	4,946	(3,092)	3,708	8,208	8,208	-	3,262
5861	Prior Yr Exp (not accrued)	-	-	-	11,187	(11,187)	-	11,187	11,187	-	(0)
5863	Professional Development	-	-	-	9,752	(2,252)	15,000	15,000	15,000	-	5,248
5866	Special Ed Place Holder	-	-	-	-	-	-	40,000	40,000	-	40,000
5869	Special Education Contract Instructors	-	4,025	14,362	19,087	(4,087)	30,000	30,000	30,000	-	10,913
5872	Special Education Encroachment	-	-	-	-	40,011	80,023	14,746	14,746	-	14,746
5875	Staff Recruiting	-	-	-	-	258	515	515	515	-	515
5878	Student Assessment	-	-	-	1,500	3,500	10,000	10,000	10,000	-	8,500
5884	Substitutes	908	952	1,293	3,319	(1,774)	3,090	3,090	5,190	(2,100)	1,871
5893	Transportation - Student	-	-	21	21	82	206	206	206	-	185
5899	Miscellaneous Operating Expenses	1,544	1,997	1,186	4,727	(4,727)	-	-	-	-	(4,727)
5910	Communications - Internet / Website Fees	298	1,430	443	10,383	(9,139)	2,132	10,500	10,500	-	117
5915	Postage and Delivery	17	-	14	356	(47)	618	618	618	-	262
5920	Communications - Telephone & Fax	559	559	292	3,863	(258)	6,180	6,180	6,180	-	2,317
	SUBTOTAL - Services & Other Operating Exp.	**42,553**	**58,794**	**68,425**	**444,111**	**(25,104)**	**766,496**	**800,253**	**802,415**	**(2,162)**	**358,304**

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	Actual			**Budget vs. Actual**		**Budget**				
	Nov	Dec	Jan	Actual YTD	Variance (YTD less Budget)	Approved Budget	Previous Month's Forecast	Current Forecast	Variance (Previous vs. Current Forecast)	Forecast Remaining
TOTAL EXPENSES	**191,617**	**209,137**	**198,513**	**1,283,664**	**2,043**	**2,338,288**	**2,417,605**	**2,419,767**	**(2,162)**	**1,136,103**
6900 Total Depreciation (includes Prior Years)	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
TOTAL EXPENSES including Depreciation	**187,765**	**204,056**	**207,446**	**1,283,664**	**2,043**	**2,338,288**	**2,417,605**	**2,419,767**	**(2,162)**	**1,136,103**