

North Oakland Community Charter School

Budget vs. Actuals

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As of June 30, 2016

	Actual			Budget vs. Actual		Budget				
	Apr	May	Jun	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	169,863	98,095	96,598	1,362,258	(20,178)	1,575,437	1,541,327	1,541,735	408	179,477
Federal Revenue	1,592	1,650	2,055	23,652	(48,121)	62,407	57,442	52,682	(4,760)	29,030
Other State Revenues	39,798	141,749	18,427	354,822	(72,902)	416,291	443,198	447,558	4,360	92,736
Local Revenues	12,047	910	11,537	101,154	(45,546)	146,700	123,500	101,154	(22,346)	-
Fundraising and Grants	28,791	11,544	1,782	368,639	45,639	323,000	356,540	368,639	12,099	-
Total Revenue	252,091	253,947	130,399	2,210,525	(141,108)	2,523,835	2,522,007	2,511,767	(10,239)	301,243
Expenses										
Compensation and Benefits	138,283	137,468	104,555	1,475,408	14,546	1,489,942	1,500,419	1,475,408	25,011	-
Books and Supplies	7,921	7,549	3,738	69,104	12,746	81,850	84,338	72,131	12,207	3,027
Services and Other Operating Expenditures	59,857	55,608	134,727	1,002,461	(242,669)	766,496	973,948	1,016,899	(42,950)	14,438
Capital Outlay	-	-	-	-	-	-	-	-	-	-
Total Expenses	206,062	200,626	243,020	2,546,973	(215,377)	2,338,288	2,558,705	2,564,438	(5,733)	17,465
Operating Income (excluding Depreciation)	46,030	53,321	(112,621)	(336,449)	(356,484)	185,547	(36,698)	(52,671)	(15,973)	283,778
<i>Operating Income (including Depreciation)</i>	46,030	53,321	(112,621)	(336,449)	(356,484)	185,547	(36,698)	(52,671)	(15,973)	283,778
Fund Balance										
Beginning Balance (Unaudited)	220,393	266,423	319,744	543,572	-	543,572	543,572	543,572	-	-
Audit Adjustment	-	-	-	-	-	-	-	-	-	-
Beginning Balance (Audited)	46,030	53,321	(112,621)	543,572	(336,449)	543,572	543,572	543,572	(52,671)	-
Operating Income (including Depreciation)	-	-	-	-	-	-	-	-	-	-
Ending Fund Balance (including Depreciation)	266,423	319,744	207,124	207,124		729,119	506,874	490,901		
Special Ed Reserve						65000	65000	35000		
Capital Campaign Reserve						90431.47	99431.47	90787.47		
Prop 39 Temporarily Restricted Amount						147,073	116,887	116,887		
Ending Fund Balance (Unrestricted)						426,615	225,554	248,227		

North Oakland Community Charter School
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As of June 30, 2016

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Detail	Actual			Budget vs. Actual		Budget				
	Apr	May	Jun	Actual YTD	Variance	Approved Budget	Previous Month's Forecast	Current Forecast	Variance	Forecast Remaining
					(YTD less Budget)				(Previous vs. Current Forecast)	
K-3						90	89	89	-	
4-6						81	80	80	-	
7-8						54	51	51	-	
Total Enrolled						225	220	220	-	
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	49.0	49.0		
Total ADA						216.0	211.1	211.1		

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	Actual			Budget vs. Actual		Budget				
	Apr	May	Jun	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	64,622	64,622	64,622	754,447	(81,577)	940,951	825,588	825,134	(454)	70,687
8012 Education Protection Account Entitlement	71,768	-	(1,497)	211,565	26,942	246,164	284,370	281,758	(2,612)	70,193
8019 State Aid - Prior Years	-	-	-	(241)	(241)	-	-	(241)	(241)	-
8096 Charter Schools in Lieu of Property Taxes	33,473	33,473	33,473	396,487	34,698	388,323	431,368	435,084	3,716	38,597
SUBTOTAL - LCFF Entitlement	169,863	98,095	96,598	1,362,258	(20,178)	1,575,437	1,541,327	1,541,735	408	179,477
8100 Federal Revenue										
8181 Special Education - Entitlement	-	-	-	-	(40,377)	28,569	28,317	28,317	-	28,317
8220 Child Nutrition Programs	1,592	1,650	1,960	10,351	(11,279)	21,630	15,182	10,550	(4,632)	199
8291 Title I	-	-	-	13,014	3,740	11,592	13,327	13,374	47	360
8292 Title II	-	-	95	287	(206)	616	616	441	(175)	154
SUBTOTAL - Federal Income	1,592	1,650	2,055	23,652	(48,121)	62,407	57,442	52,682	(4,760)	29,030
8300 Other State Revenues										
8311 Other State Apportionments - Current Year	-	-	-	-	-	-	-	-	-	-
8319 Other State Apportionments - Prior Years	-	-	-	2,872,610	2,873	-	2,970	2,873	(97)	-
8381 Special Education - Entitlement (State)	18,371	18,370	18,290	73,321	(79,319)	108,000	106,621	107,987	1,366	34,666
8520 Child Nutrition - State	205	112	137	705	528	177	1,000	705	(295)	-
8545 School Facilities Apportionments	-	122,146	-	122,146	(39,854)	162,000	158,348	158,348	-	36,202
8550 Mandated Cost Reimbursements	11,592	1,121	-	118,017	114,993	3,024	117,679	118,017	338	-
8560 State Lottery Revenue	9,629	-	-	19,340	19,337	33,210	38,161	41,208	3,048	21,869
8590 All Other State Revenue	-	-	-	18,420	(91,460)	109,880	18,420	18,420	-	-
SUBTOTAL - Other State Income	39,798	141,749	18,427	354,822	(72,902)	416,291	443,198	447,558	4,360	92,736
8600 Other Local Revenue										
8634 Food Service Sales	664	290	142	7,318	7,318	-	8,000	7,318	(682)	-
8639 All Other Sales	-	-	-	(450)	(450)	-	-	(450)	(450)	-
8650 Leases and Rentals	-	-	500	11,545	(2,955)	14,500	16,500	11,545	(4,955)	-
8676 After School Program Revenue	4,264	4,791	2,130	57,106	(45,894)	103,000	80,000	57,106	(22,894)	-
8678 Parking Fees	-	-	256	256	256	-	-	256	256	-
8693 Field Trips	5,081	4,300	603	11,859	(13,341)	25,200	15,000	11,859	(3,141)	-
8699 All Other Local Revenue	-	(29)	675	1,293	(2,707)	4,000	4,000	1,293	(2,707)	-
8999 Uncategorized Revenue	2,038	(8,442)	7,232	12,227	12,227	-	-	12,227	12,227	-
SUBTOTAL - Local Revenues	12,047	910	11,537	101,154	(45,546)	146,700	123,500	101,154	(22,346)	-
8800 Donations/Fundraising										
8803 Fundraising	28,791	11,544	1,782	198,599	55,599	143,000	186,500	198,599	12,099	-
8804 PEC	-	-	-	170,040	10,040	160,000	160,000	170,040	10,040	-
8813 Other Grants	-	-	-	-	(20,000)	20,000	10,040	-	(10,040)	-
8850 Donations - temporarily restricted	-	-	-	-	-	-	-	-	-	-
SUBTOTAL - Fundraising and Grants	28,791	11,544	1,782	368,639	45,639	323,000	356,540	368,639	12,099	-
TOTAL REVENUE	252,091	253,947	130,399	2,210,525	(141,108)	2,523,835	2,522,007	2,511,767	(10,239)	301,243

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		Apr	May	Jun	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	58,551	58,551	29,564	573,181	35,698	608,879	577,470	573,181	4,289	-
1103	Teacher - Substitute Pay	5,652	4,032	3,276	18,139	(11,959)	6,180	11,124	18,139	(7,015)	-
1148	Teacher - Special Ed	4,715	4,715	2,358	46,834	15,259	62,093	51,152	46,834	4,318	-
1300	Certificated Supervisor & Administrator Salaries	15,995	15,995	12,789	180,082	(40,082)	140,000	179,121	180,082	(961)	-
SUBTOTAL - Certificated Employees		84,914	83,294	47,987	818,236	(1,084)	817,152	818,867	818,236	631	-
2000	Classified Salaries										
2100	Classified Instructional Aide Salaries	6,378	6,692	7,038	85,541	(23,541)	62,000	84,880	85,541	(661)	-
2101	Classified - Electives	5,816	7,168	9,136	65,588	874	66,462	60,837	65,588	(4,751)	-
2103	Classified - Special Ed	2,724	3,476	3,919	17,004	7,996	25,000	15,000	17,004	(2,004)	-
2200	Classified Support Salaries	7,028	7,117	7,700	82,853	(65,376)	17,478	85,163	82,853	2,309	-
2300	Classified Supervisor & Administrator Salaries	5,612	5,794	5,960	61,020	96,980	158,000	63,640	61,020	2,620	-
2400	Classified Clerical & Office Salaries	3,750	3,750	3,750	47,768	(29,768)	18,000	45,000	47,768	(2,768)	-
2905	Other Classified - After School	6,305	6,809	6,366	63,761	(48,761)	15,000	55,630	63,761	(8,131)	-
SUBTOTAL - Classified Employees		37,613	40,807	43,868	423,535	(61,595)	361,940	410,150	423,535	(13,385)	-
Employee Benefits Summary											
3100	STRS	9,154	8,863	5,176	88,417	(1,399)	87,017	86,671	88,417	(1,746)	-
3200	PERS	-	-	-	-	-	-	-	-	-	-
3300	OASDI-Medicare-Alternative	4,235	4,303	3,940	43,765	(3,634)	40,130	44,178	43,765	413	-
3400	Health & Welfare Benefits	565	(1)	86	74,044	75,896	149,940	100,700	74,044	26,656	-
3500	Unemployment Insurance	303	203	127	9,110	6,979	16,076	21,418	9,110	12,309	-
3600	Workers Comp Insurance	1,499	-	2,997	17,928	(242)	17,686	18,435	17,928	507	-
3700	Retiree Benefits	-	-	-	-	-	-	-	-	-	-
3800	PERS Reduction	-	-	-	-	-	-	-	-	-	-
3900	Other Employee Benefits	-	-	374	374	(374)	-	-	374	(374)	-
SUBTOTAL - Employee Benefits		15,756	13,368	12,700	233,637	77,226	310,850	271,402	233,637	37,766	-

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4000 Books & Supplies										
4100 Approved Textbooks & Core Curricula Materials	-	-	(7,560)	5,982	1,018	7,000	16,000	5,982	10,018	-
4200 Books & Other Reference Materials	-	-	-	10	4,990	5,000	1,000	10	990	-
4315 Custodial Supplies	-	631	151	782	2,308	3,090	3,090	782	2,308	-
4320 Educational Software	-	-	-	2,022	1,478	3,500	3,500	2,022	1,478	-
4325 Instructional Materials & Supplies	634	1,745	2,326	13,429	(428)	13,000	9,500	13,429	(3,929)	-
4326 Art & Music Supplies	(234)	-	-	(234)	834	600	600	(234)	834	-
4330 Office Supplies	64	536	317	3,855	1,707	5,562	4,000	3,855	145	-
4335 PE Supplies	-	-	-	88	530	618	618	88	530	-
4340 Professional Development Supplies	63	625	814	4,364	1,136	5,500	4,500	4,364	136	-
4345 Non Instructional Student Materials & Supplies	(438)	2,204	1,469	2,948	(1,948)	1,000	1,000	2,948	(1,948)	-
4346 Teacher Supplies	-	137	-	137	8,363	8,500	4,500	137	4,363	-
4410 Classroom Furniture, Equipment & Supplies	-	-	-	30	(30)	-	-	30	(30)	-
4420 Computers (individual items less than \$5k)	337	725	300	2,422	9,578	12,000	5,000	2,422	2,578	-
4423 Classroom Noncapitalized items 1	-	-	-	165	865	1,030	1,030	165	865	-
4710 Student Food Services	7,497	947	5,921	33,105	(17,655)	15,450	30,000	36,132	(6,132)	3,027
SUBTOTAL - Books and Supplies	7,921	7,549	3,738	69,104	12,746	81,850	84,338	72,131	12,207	3,027

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	Apr	May	Jun	Actual YTD	Variance	Approved Budget	Previous Month's Forecast	Current Forecast	Variance	Forecast Remaining
					(YTD less Budget)				(Previous vs. Current Forecast)	
5000 Services & Other Operating Expenses										
5101 Subagreements 1	-	-	-	-	19,000	19,000	-	-	-	-
5200 Travel & Conferences	4	620	-	2,412	3,838	6,250	2,000	2,412	(412)	-
5210 Conference Fees	-	-	-	225	5,183	5,408	500	225	275	-
5305 Dues & Membership - Professional	-	40	80	1,745	(90)	1,655	1,655	1,745	(90)	-
5450 Insurance - Other	3,928	1,964	-	33,000	(6,178)	26,821	31,036	33,000	(1,964)	-
5515 Janitorial, Gardening Services & Supplies	2,425	2,081	3,778	22,964	(5,969)	16,995	17,200	22,964	(5,764)	-
5520 Security	284	312	220	3,621	2,559	6,180	6,180	3,621	2,559	-
5530 Utilities - Water	-	-	1,571	8,391	(3,241)	5,150	10,300	8,391	1,909	-
5535 Utilities - All Utilities	865	1,088	1,687	17,130	7,590	24,720	24,720	17,130	7,590	-
5605 Equipment Leases	656	-	1,312	7,245	8,205	15,450	7,868	7,245	623	-
5610 Rent	28,664	28,664	28,664	342,304	(8,584)	333,720	342,304	342,304	-	-
5611 Prop 39 Related Costs	-	-	-	30,184,650	(30,185)	-	30,185	30,185	0	-
5615 Repairs and Maintenance - Building	54	172	893	10,759	(3,034)	7,725	9,700	10,759	(1,059)	-
5631 Other Rentals, Leases and Repairs 1	-	-	-	656	(656)	-	700	656	44	-
5803 Accounting Fees	-	2,800	-	13,660	(4,818)	8,842	10,860	13,660	(2,800)	-
5804 Board Development	-	60	351	536	494	1,030	1,030	536	494	-
5805 Administrative Fees	288	-	115	403	1,143	1,545	1,545	403	1,143	-
5809 Banking Fees	121	40	163	1,775	(1,632)	142	1,600	1,775	(175)	-
5812 Business Services	697	1,661	5,258	51,311	2,039	53,350	53,350	51,311	2,039	-
5815 Consultants - Instructional	5,250	-	5,250	26,250	(26,250)	-	21,000	26,250	(5,250)	-
5820 Consultants - Non Instructional	-	804	9,705	20,966	(13,966)	7,000	11,000	20,966	(9,966)	-
5824 District Oversight Fees	-	-	15,420	15,794	(1,142)	15,754	15,413	15,794	(381)	-
5830 Field Trips Expenses	-	5,703	448	20,889	13,611	34,500	25,000	20,889	4,111	-
5836 Fingerprinting	74	-	-	1,472	(442)	1,030	1,475	1,472	3	-
5839 Fundraising Expenses	4,335	1,585	929	17,524	(174)	17,350	16,350	17,524	(1,174)	-

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5848 Licenses and Other Fees	-	-	-	2,890	(1,345)	1,545	2,900	2,890	10	-
5857 Payroll Fees	281	213	267	5,016	(1,153)	3,863	5,000	5,016	(16)	-
5860 Printing and Reproduction	728	-	2,099	10,011	(6,303)	3,708	8,208	10,011	(1,803)	-
5861 Prior Yr Exp (not accrued)	-	1,250	-	133,937	(133,937)	-	132,687	133,937	(1,250)	-
5863 Professional Development	62	-	11,635	21,450	(6,450)	15,000	15,000	21,450	(6,450)	-
5866 Special Ed Place Holder	-	-	-	-	-	-	15,000	-	15,000	-
5869 Special Education Contract Instructors	8,408	2,694	42,741	94,396	(64,396)	30,000	55,000	94,396	(39,396)	-
5872 Special Education Encroachment	-	-	-	-	74,421	80,023	14,843	14,438	405	14,438
5875 Staff Recruiting	-	-	225	225	290	515	515	225	290	-
5878 Student Assessment	-	3,050	-	8,615	1,385	10,000	10,000	8,615	1,385	-
5881 Student Information System	-	-	1,574	1,574	(1,574)	-	-	1,574	(1,574)	-
5884 Substitutes	209	-	-	8,633	(5,543)	3,090	9,500	8,633	867	-
5893 Transportation - Student	-	-	-	21	185	206	206	21	185	-
5898 Bad Debt Expense	-	1,608	-	44,928	(44,928)	-	43,320	44,928	(1,608)	-
5899 Miscellaneous Operating Expenses	1,957	(1,259)	(746)	1,454	(1,454)	-	-	1,454	(1,454)	-
5910 Communications - Internet / Website Fees	267	40	567	11,940	(9,808)	2,132	12,000	11,940	60	-
5915 Postage and Delivery	-	82	-	438	180	618	618	438	180	-
5920 Communications - Telephone & Fax	300	334	521	5,719	461	6,180	6,180	5,719	461	-
SUBTOTAL - Services & Other Operating Exp.	59,857	55,608	134,727	1,002,461	(242,669)	766,496	973,948	1,016,899	(42,950)	14,438

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					(YTD less Budget)				(Previous vs. Current Forecast)	
Services & Other Operating Expenditures Summary										
5100 Subagreements for Services	-	-	-	-	19,000	19,000	-	-	-	-
5200 Travel & Conferences	4	620	-	2,637	9,020	11,658	2,500	2,637	(137)	-
5300 Dues & Memberships	-	40	80	1,745	(90)	1,655	1,655	1,745	(90)	-
5400 Insurance	3,928	1,964	-	33,000	(6,178)	26,821	31,036	33,000	(1,964)	-
5500 Operations & Housekeeping	3,575	3,482	7,256	52,106	939	53,045	58,400	52,106	6,294	-
5600 Rentals, Leases, & Repairs	29,374	28,836	30,869	391,148	(34,253)	356,895	390,757	391,148	(391)	-
5800 Other Services & Operating Expenses	22,410	20,211	95,434	503,727	(221,940)	288,492	470,802	518,165	(47,363)	14,438
5900 Communications	567	456	1,088	18,097	(9,167)	8,930	18,798	18,097	701	-
SUBTOTAL - Services & Other Operating Exp.	59,857	55,608	134,727	1,002,461	(242,669)	766,496	973,948	1,016,899	(42,950)	14,438
TOTAL EXPENSES	206,062	200,626	243,020	2,546,973	(215,377)	2,338,288	2,558,705	2,564,438	(5,733)	17,465
6900 Total Depreciation (includes Prior Years)	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENSES including Depreciation	206,062	200,626	243,020	2,546,973	(215,377)	2,338,288	2,558,705	2,564,438	(5,733)	17,465