

**North Oakland Community Charter School**  
Budget vs. Actuals

As of 4/30/17

	Actual			Budget vs. Actual		Budget				
	Feb	Mar	Apr	Actual YTD	Variance	Approved Budget	Previous Month's Forecast	Current Forecast	Variance	Forecast Remaining
					(YTD less Budget)				(Previous vs. Current Forecast)	
<b>SUMMARY</b>										
<b>Revenue</b>										
LCFF Entitlement	116,182	228,917	112,224	1,222,669	6,194	1,639,868	1,621,483	1,632,042	10,559	409,373
Federal Revenue	-	6,767	1,939	24,581	2,059	56,698	64,587	64,587	-	40,007
Other State Revenues	24,366	67,943	55,864	326,397	78,478	413,895	437,902	440,933	3,031	114,536
Local Revenues	15,102	9,920	1,227	93,473	27,585	82,360	97,258	103,433	6,175	9,959
Fundraising and Grants	24,357	6,861	17,594	150,528	(109,472)	325,000	314,400	330,000	15,600	179,472
<b>Total Revenue</b>	<b>180,007</b>	<b>320,408</b>	<b>188,847</b>	<b>1,817,648</b>	<b>4,844</b>	<b>2,517,821</b>	<b>2,535,630</b>	<b>2,570,995</b>	<b>35,365</b>	<b>753,347</b>
<b>Expenses</b>										
Compensation and Benefits	147,110	130,895	138,165	1,216,823	109,673	1,608,562	1,527,476	1,481,833	45,643	265,010
Books and Supplies	7,599	4,986	12,497	60,987	1,689	75,211	76,152	86,075	(9,923)	25,089
Services and Other Operating Expenditures	53,151	65,970	68,253	648,699	30,923	830,200	817,776	872,042	(54,266)	223,343
Depreciation	-	-	-	-	-	-	3,212	3,212	-	3,212
<b>Total Expenses</b>	<b>207,860</b>	<b>201,850</b>	<b>218,916</b>	<b>1,926,509</b>	<b>142,285</b>	<b>2,513,972</b>	<b>2,424,617</b>	<b>2,443,163</b>	<b>(18,546)</b>	<b>516,654</b>
<b>Operating Income</b>	<b>(27,853)</b>	<b>118,557</b>	<b>(30,069)</b>	<b>(108,861)</b>	<b>147,128</b>	<b>3,849</b>	<b>111,013</b>	<b>127,831</b>	<b>16,819</b>	<b>236,692</b>
<b>Fund Balance</b>										
Beginning Balance (Unaudited)	321,405	293,551	412,109	490,901		490,901	490,901	490,901		
Audit Adjustment				-		-	-	-		
Beginning Balance (Audited)				490,901		490,901	490,901	490,901		
Operating Income	(27,853)	118,557	(30,069)	(108,861)		3,849	111,013	127,831		
<b>Ending Fund Balance</b>	<b>293,551</b>	<b>412,109</b>	<b>382,040</b>	<b>382,040</b>		<b>494,750</b>	<b>601,914</b>	<b>618,732</b>		
<b>Capital Outlay</b>	<b>35,903</b>	<b>-</b>	<b>-</b>	<b>73,306</b>		<b>-</b>	<b>98,000</b>	<b>98,000</b>		<b>24,694</b>
<b>Special Ed Reserve</b>						130,000	107,800	107,800		
<b>Capital Campaign Reserve</b>						90,787	90,787	90,787		
<b>Prop 39 Temporarily Restricted Amount</b>						68,887	163,675	163,675		
<b>Ending Fund Balance (Unrestricted)</b>						<b>205,075</b>	<b>239,651</b>	<b>256,470</b>		

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As of 4/30/17

Detail	Actual			Budget vs. Actual		Budget				
	Feb	Mar	Apr	Actual YTD	Variance (YTD less Budget)	Approved Budget	Previous Month's	Current	Variance	Forecast Remaining
							Forecast	Forecast	(Previous vs. Current Forecast)	
<b>Enrollment Summary</b>						-	-	-	-	
K-3						90	90	90	-	
4-6						81	81	81	-	
7-8						54	53	52	(1)	
9-12						-	-	-	-	
<b>Total Enrolled</b>						<b>225</b>	<b>224</b>	<b>223</b>	<b>(1)</b>	
<b>ADA %</b>										
K-3						96%	95%	96%		
4-6						96%	95%	96%		
7-8						96%	95%	96%		
<b>Average</b>						<b>96%</b>	<b>95%</b>	<b>96%</b>		
<b>ADA</b>										
K-3						86.4	85.5	86.3		
4-6						77.8	77.0	78.0		
7-8						51.8	50.4	50.0		
9-12						0.0	0.0	0.0		
<b>Total ADA</b>						<b>216.0</b>	<b>212.8</b>	<b>214.2</b>		

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		Actual			Budget vs. Actual		Budget				
		Feb	Mar	Apr	Actual YTD	Variance (YTD less Budget)	Approved Budget	Previous Month's Forecast	Current Forecast	Variance (Previous vs. Current Forecast)	Forecast Remaining
<b>REVENUE</b>											
<b>LCFF Entitlement</b>											
8011	Charter Schools LCFF - State Aid	80,779	72,877	72,877	639,403	(21,247)	918,249	905,340	911,154	5,814	271,751
8012	Education Protection Account Entitlement	-	77,347	-	212,279	3,850	280,215	276,063	277,905	1,842	65,626
8019	State Aid - Prior Years	596	-	-	597	597	-	538	538	-	(59)
8096	Charter Schools in Lieu of Property Taxes	34,807	78,693	39,347	370,390	22,994	441,404	439,542	442,444	2,902	72,054
<b>SUBTOTAL - LCFF Entitlement</b>		<b>116,182</b>	<b>228,917</b>	<b>112,224</b>	<b>1,222,669</b>	<b>6,194</b>	<b>1,639,868</b>	<b>1,621,483</b>	<b>1,632,042</b>	<b>10,559</b>	<b>409,373</b>
<b>8100 Federal Revenue</b>											
8181	Special Education - Entitlement	-	-	-	-	-	27,869	28,251	28,251	-	28,251
8182	Special Education Reimbursement	-	-	-	-	-	-	-	-	-	-
8220	Child Nutrition Programs	-	3,096	1,939	11,309	(3,091)	18,000	19,193	19,193	-	7,884
8290	No Child Left Behind	-	-	-	-	-	-	-	-	-	-
8291	Title I	-	3,585	-	10,698	2,981	10,290	14,340	14,340	-	3,642
8292	Title II	-	86	-	114	(290)	539	344	344	-	230
8296	Other Federal Revenue	-	-	-	-	-	-	-	-	-	-
8297	PY Federal - Not Accrued	-	-	-	2,459,450	2,459	-	2,459	2,459	-	-
<b>SUBTOTAL - Federal Income</b>		<b>-</b>	<b>6,767</b>	<b>1,939</b>	<b>24,581</b>	<b>2,059</b>	<b>56,698</b>	<b>64,587</b>	<b>64,587</b>	<b>-</b>	<b>40,007</b>
<b>8300 Other State Revenues</b>											
8311	Other State Apportionments - Current Year	-	-	-	-	-	-	-	-	-	-
8319	Other State Apportionments - Prior Years	-	42	-	13,350.19	13,350	-	13,351	13,351	-	1
8380	Special Ed	-	-	-	-	-	-	-	-	-	-
8381	Special Education - Entitlement (State)	8,993	9,295	9,454	78,096	34,652	109,080	107,890	108,610	720	30,514
8382	Special Education Reimbursement (State)	-	6,600	-	6,600	6,600	-	17,000	17,000	-	10,400
8520	Child Nutrition - State	-	215	136	779	(490)	1,586	1,728	1,728	-	948
8545	School Facilities Apportionments	-	-	39,586	118,759	(2,741)	162,000	159,600	160,665	1,065	41,906
8550	Mandated Cost Reimbursements	15,373	998	6,688	48,299.00	6,593	52,133	47,321	48,299	978	-
8560	State Lottery Revenue	-	-	-	9,721	9,721	39,096	40,219	40,488	268	30,767
8590	All Other State Revenue	-	-	-	-	(40,000)	50,000	-	-	-	-
8593	Prop 39 Clean Energy	-	50,793	-	50,793	50,793	-	50,793	50,793	-	-
<b>SUBTOTAL - Other State Income</b>		<b>24,366</b>	<b>67,943</b>	<b>55,864</b>	<b>326,397</b>	<b>78,478</b>	<b>413,895</b>	<b>437,902</b>	<b>440,933</b>	<b>3,031</b>	<b>114,536</b>
<b>8600 Other Local Revenue</b>											
8634	Food Service Sales	341	393	337	4,457	(2,135)	8,240	8,240	6,500	(1,740)	2,043
8650	Leases and Rentals	-	25	-	11,726	(2,674)	18,000	18,000	18,000	-	6,274
8676	After School Program Revenue	12,906	1,682	9,856	56,213	34,613	27,000	52,000	60,000	8,000	3,787
8678	Parking Fees	-	-	-	-	-	-	-	-	-	-
8693	Field Trips	1,115	636	1,696	8,909	(11,091)	25,000	15,008	14,941	(67)	6,032
8699	All Other Local Revenue	718	-	-	3,244	(52)	4,120	4,010	3,992	(18)	748
8999	Uncategorized Revenue	21	7,185	(10,663)	8,925	8,925	-	-	-	-	(8,925)
<b>SUBTOTAL - Local Revenues</b>		<b>15,102</b>	<b>9,920</b>	<b>1,227</b>	<b>93,473</b>	<b>27,585</b>	<b>82,360</b>	<b>97,258</b>	<b>103,433</b>	<b>6,175</b>	<b>9,959</b>
<b>8800 Donations/Fundraising</b>											
8803	Fundraising	24,357	6,861	17,594	137,563	21,563	145,000	134,400	150,000	15,600	12,437
8804	PEC Grant	-	-	-	-	(128,000)	160,000	160,000	160,000	-	160,000
8813	Other Grants	-	-	-	12,965	(3,035)	20,000	20,000	20,000	-	7,035
<b>SUBTOTAL - Fundraising and Grants</b>		<b>24,357</b>	<b>6,861</b>	<b>17,594</b>	<b>150,528</b>	<b>(109,472)</b>	<b>325,000</b>	<b>314,400</b>	<b>330,000</b>	<b>15,600</b>	<b>179,472</b>
<b>TOTAL REVENUE</b>		<b>180,007</b>	<b>320,408</b>	<b>188,847</b>	<b>1,817,648</b>	<b>4,844</b>	<b>2,517,821</b>	<b>2,535,630</b>	<b>2,570,995</b>	<b>35,365</b>	<b>753,347</b>

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	Actual			Budget vs. Actual		Budget					
	Feb	Mar	Apr	Actual YTD	Variance (YTD less Budget)	Approved Budget	Previous Month's Forecast	Current Forecast	Variance (Previous vs. Current Forecast)	Forecast Remaining	
<b>EXPENSES</b>											
<b>Compensation &amp; Benefits</b>											
1000	<b>Certificated Salaries</b>										
1100	Teachers Salaries	61,242	61,896	60,056	497,417	(6,749)	613,336	589,403	589,403	-	91,986
1103	Teacher - Substitute Pay	2,427	1,224	524	10,257	8,463	23,400	10,800	10,800	-	543
1148	Teacher - Special Ed	4,810	4,810	4,810	40,881	(2,405)	48,095	48,095	48,095	-	7,214
1300	Certificated Supervisor & Administrator Salaries	14,680	14,687	14,710	146,855	(53)	176,163	176,163	176,163	-	29,308
1940	Psychologist	2,000	2,000	2,000	16,750	(750)	20,000	20,000	20,000	-	3,250
	<b>SUBTOTAL - Certificated Employees</b>	<b>85,159</b>	<b>84,617</b>	<b>82,099</b>	<b>712,160</b>	<b>(1,493)</b>	<b>880,994</b>	<b>844,461</b>	<b>844,461</b>	<b>-</b>	<b>132,302</b>
2000	<b>Classified Salaries</b>										
2100	Classified Instructional Aide Salaries	9,103	6,857	5,188	59,270	30,424	109,626	94,725	74,725	20,000	15,455
2101	Classified - Electives	1,298	3,238	3,623	27,150	22,299	60,437	36,230	36,230	-	9,081
2103	Classified - Special Ed	1,899	1,623	1,206	15,059	(2,787)	15,000	27,500	27,500	-	12,441
2200	Classified Support Salaries	6,720	6,660	6,770	66,270	3,808	84,367	80,070	80,070	-	13,800
2300	Classified Supervisor & Administrator Salaries	7,004	6,410	6,613	63,795	3,706	81,000	81,000	81,000	-	17,206
2400	Classified Clerical & Office Salaries	3,347	3,167	3,431	31,984	6,266	45,900	39,456	39,456	-	7,472
2905	Other Classified - After School	2,746	2,140	2,144	15,396	1,663	20,850	20,850	20,850	-	5,454
	<b>SUBTOTAL - Classified Employees</b>	<b>32,117</b>	<b>30,095</b>	<b>28,974</b>	<b>278,924</b>	<b>65,379</b>	<b>417,180</b>	<b>379,832</b>	<b>359,832</b>	<b>20,000</b>	<b>80,907</b>
3000	<b>Employee Benefits</b>										
3100	STRS	10,408	10,546	10,484	88,653	(1,625)	107,885	104,875	104,875	-	16,222
3200	PERS	-	-	-	-	-	-	-	-	-	-
3300	OASDI-Medicare-Alternative	4,143	3,752	3,381	33,207	4,385	46,363	42,174	40,651	1,523	7,444
3400	Health & Welfare Benefits	12,454	1,093	7,283	78,131	28,752	116,600	110,770	88,350	22,420	10,219
3500	Unemployment Insurance	1,490	792	215	6,926	13,625	20,066	18,625	17,225	1,400	10,299
3600	Workers Comp Insurance	1,339	-	5,356	16,656	2,817	19,473	18,364	18,064	300	1,408
3900	Other Employee Benefits	-	-	374	2,166	(2,166)	-	8,375	8,375	-	6,209
	<b>SUBTOTAL - Employee Benefits</b>	<b>29,834</b>	<b>16,183</b>	<b>27,093</b>	<b>225,739</b>	<b>45,787</b>	<b>310,388</b>	<b>303,183</b>	<b>277,540</b>	<b>25,643</b>	<b>51,801</b>

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	Feb	Mar	Apr	Actual YTD	Variance	Approved Budget	Previous Month's Forecast	Current Forecast	Variance	Forecast Remaining
					(YTD less Budget)				(Previous vs. Current Forecast)	
<b>4000 Books &amp; Supplies</b>	-	-	-							
4100 Approved Textbooks & Core Curricula Materials	-	-	-	4,181	1,653	7,000	6,969	6,938	31	2,757
4200 Books & Other Reference Materials	-	-	-	-	-	-	-	-	-	-
4315 Custodial Supplies	559	657	-	1,718	782	3,000	3,000	3,000	-	1,282
4320 Educational Software	-	-	15	114	3,219	4,000	4,000	4,000	-	3,886
4325 Instructional Materials & Supplies	1,358	620	2,771	9,336	(2,461)	8,250	8,250	10,250	(2,000)	914
4326 Art & Music Supplies	-	-	-	-	833	1,000	1,000	1,000	-	1,000
4330 Office Supplies	555	323	740	4,241	(908)	4,000	5,000	5,000	-	759
4335 PE Supplies	-	-	-	-	625	750	750	750	-	750
4340 Professional Development Supplies	-	-	150	3,062	(562)	3,000	3,000	3,000	-	(62)
4345 Non Instructional Student Materials & Supplies	-	-	-	-	2,500	3,000	2,987	1,115	1,872	1,115
4346 Teacher Supplies	-	-	15	15	943	1,150	1,150	1,150	-	1,135
4420 Computers (individual items less than \$5k)	632	-	4,322	8,968	(634)	10,000	9,956	9,911	44	944
4423 Classroom Noncapitalized items 1	-	-	-	-	884	1,061	1,061	1,061	-	1,061
4710 Student Food Services	4,496	3,386	4,484	29,353	(5,186)	29,000	29,030	38,901	(9,870)	9,548
<b>SUBTOTAL - Books and Supplies</b>	<b>7,599</b>	<b>4,986</b>	<b>12,497</b>	<b>60,987</b>	<b>1,689</b>	<b>75,211</b>	<b>76,152</b>	<b>86,075</b>	<b>(9,923)</b>	<b>25,089</b>

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	Feb	Mar	Apr	Actual YTD	Variance (YTD less Budget)	Approved Budget	Previous Month's	Current	Variance	Forecast Remaining
							Forecast	Forecast	(Previous vs. Current Forecast)	
<b>5000</b>	<b>Services &amp; Other Operating Expenses</b>									
5200	-	631	8	1,740	3,060	6,000	5,700	5,700	-	3,960
5210	-	-	-	-	4,000	5,000	5,000	5,000	-	5,000
5305	-	-	40	1,745	(385)	1,700	2,000	2,000	-	255
5450	-	2,010	3,970	28,552	(6,152)	28,000	28,000	29,000	(1,000)	448
5510	-	-	-	61	(61)	-	-	-	-	(61)
5515	3,350	485	159	15,877	1,163	21,300	21,300	21,300	-	5,423
5520	-	-	329	5,741	(1,741)	5,000	7,000	7,000	-	1,259
5525	-	-	-	-	-	-	-	-	-	-
5530	-	875	-	3,282	5,551	10,600	10,600	10,600	-	7,318
5535	1,469	1,819	723	22,690	(1,523)	25,400	25,400	25,400	-	2,710
5605	654	654	2,479	7,782	(1,382)	8,000	8,000	8,000	-	218
5610	29,504	29,504	29,504	290,840	4,200	354,048	354,048	393,536	(39,488)	102,696
5611	-	-	-	-	78,400	98,000	-	-	-	-
5615	549	214	1,366	8,755	(755)	10,000	10,000	10,000	-	1,245
5631	-	-	-	-	560	700	700	-	700	-
5803	-	-	-	7,220	1,580	11,000	11,000	11,000	-	3,780
5804	127	-	4,250	4,377	(3,577)	1,000	1,000	5,000	(4,000)	623
5805	-	-	-	441	(41)	500	500	500	-	59
5809	20	35	45	536	744	1,600	1,600	800	800	264
5812	5,643	5,488	5,488	55,004	(129)	65,850	65,850	65,850	-	10,846
5815	5,500	4,650	4,600	60,996	(47,876)	16,400	75,000	75,000	-	14,004
5820	70	-	4,227	11,199	(6,799)	5,500	9,000	12,000	(3,000)	801
5824	-	-	-	-	12,955	16,399	16,215	16,320	(106)	16,320
5830	-	3,224	-	15,959	4,041	25,000	24,889	24,778	111	8,819
5833	-	30	25	236	(236)	-	500	500	-	264
5836	-	115	252	1,381	(261)	1,400	1,400	1,400	-	19
5839	803	1,046	268	7,199	6,801	17,500	17,500	17,500	-	10,301
5848	-	-	4,229	4,229	(1,829)	3,000	3,442	4,500	(1,058)	271
5851	-	-	-	264	(264)	-	-	500	(500)	236
5857	183	191	242	2,326	1,841	5,000	5,000	3,000	2,000	674
5860	-	2,679	-	6,690	110	8,500	8,512	8,474	38	1,784
5861	-	-	-	8,118	(8,118)	-	8,395	8,395	-	277
5863	-	-	9,025	13,027	(9,027)	5,000	5,000	14,000	(9,000)	973
5869	9,905	6,125	3,269	38,038	(10,038)	35,000	55,328	55,081	247	17,043
5872	-	-	-	-	11,901	15,064	6,807	6,843	(36)	6,843
5875	-	-	-	900	(476)	530	900	900	-	-
5878	-	-	-	3,151	849	5,000	4,978	4,956	22	1,805
5884	645	795	-	2,228	972	4,000	4,000	4,000	-	1,772
5893	-	-	-	-	170	212	212	212	-	212
5899	(6,096)	4,622	(10,352)	9,750	(9,750)	-	-	-	-	(9,750)
5910	288	288	288	3,463	1,537	6,000	6,000	6,000	-	2,537
5915	48	-	-	(1,232)	1,712	600	605	602	3	1,834
5920	489	491	3,821	6,136	(806)	6,396	6,396	6,396	-	260
<b>SUBTOTAL - Services &amp; Other Operating Exp.</b>	<b>53,151</b>	<b>65,970</b>	<b>68,253</b>	<b>648,699</b>	<b>30,923</b>	<b>830,200</b>	<b>817,776</b>	<b>872,042</b>	<b>(54,266)</b>	<b>223,343</b>

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Budget vs. Actuals

As of 4/30/17

		Actual			Budget vs. Actual		Budget				
		Feb	Mar	Apr	Actual YTD	Variance (YTD less Budget)	Approved Budget	Previous Month's Forecast	Current Forecast	Variance (Previous vs. Current Forecast)	Forecast Remaining
<b>6000</b>	<b>Capital Outlay</b>										
6100	Sites & Improvement of Sites	35,903	-	-	73,306	(73,306)	-	98,000	98,000	-	24,694
6200	Buildings & Improvement of Buildings	-	-	-	-	-	-	-	-	-	-
6300	School Libraries	-	-	-	-	-	-	-	-	-	-
6400	Equipment	-	-	-	-	-	-	-	-	-	-
6410	Computers (capitalizable items)	-	-	-	-	-	-	-	-	-	-
6420	Furniture (capitalizable items)	-	-	-	-	-	-	-	-	-	-
6430	Other Equipment (capitalizable items)	-	-	-	-	-	-	-	-	-	-
6500	Equipment Replacement	-	-	-	-	-	-	-	-	-	-
0000	(School Defined)	-	-	-	-	-	-	-	-	-	-
0000	(School Defined)	-	-	-	-	-	-	-	-	-	-
	<b>SUBTOTAL - Capital Outlay</b>	<b>35,903</b>	<b>-</b>	<b>-</b>	<b>73,306</b>	<b>(73,306)</b>	<b>-</b>	<b>98,000</b>	<b>98,000</b>	<b>-</b>	<b>24,694</b>
	<b>TOTAL EXPENSES</b>	<b>243,763</b>	<b>201,850</b>	<b>218,916</b>	<b>1,999,815</b>	<b>68,979</b>	<b>2,513,972</b>	<b>2,519,405</b>	<b>2,537,951</b>	<b>(18,546)</b>	<b>538,136</b>
<b>6900</b>	<b>Total Depreciation (includes Prior Years)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,212</b>	<b>3,212</b>	<b>-</b>	<b>3,212</b>
	<b>TOTAL EXPENSES including Depreciation</b>	<b>207,860</b>	<b>201,850</b>	<b>218,916</b>	<b>1,926,509</b>	<b>142,285</b>	<b>2,513,972</b>	<b>2,424,617</b>	<b>2,443,163</b>	<b>(18,546)</b>	<b>516,654</b>