

North Oakland Community Charter School

Budget vs. Actuals

1 1 1

As of 2/28/17

	Actual			Budget vs. Actual		Budget				
	Dec	Jan	Feb	Actual YTD	Variance (YTD less Budget)	Approved Budget	Previous Month's Forecast	Current Forecast	Variance (Previous vs. Current Forecast)	Forecast Remaining
SUMMARY										
Revenue										
LCFF Entitlement	115,586	217,859	116,182	881,528	600	1,639,868	1,620,946	1,621,483	537	739,955
Federal Revenue	76	7,888	-	15,875	(340)	56,698	65,004	65,004	-	49,130
Other State Revenues	89,858	41,242	24,366	202,590	59,359	413,895	419,216	419,216	-	216,626
Local Revenues	22,987	825	15,102	82,327	32,911	82,360	97,358	97,358	-	15,032
Fundraising and Grants	48,580	15,559	24,357	126,074	(68,926)	325,000	314,400	314,400	-	188,326
Total Revenue	277,087	283,372	180,007	1,308,393	23,603	2,517,821	2,516,924	2,517,461	537	1,209,068
Expenses										
Compensation and Benefits	132,086	126,419	147,110	947,763	83,613	1,608,562	1,523,560	1,547,065	(23,504)	599,302
Books and Supplies	6,989	4,237	7,599	43,504	6,637	75,211	76,152	76,152	-	32,648
Services and Other Operating Expenditures	47,784	84,368	53,151	514,476	14,567	830,200	805,900	782,395	23,505	267,919
Depreciation	-	-	-	-	-	-	3,212	3,212	-	3,212
Total Expenses	186,859	215,024	207,860	1,505,743	104,818	2,513,972	2,408,825	2,408,824	0	903,081
Operating Income	90,229	68,348	(27,853)	(197,350)	128,421	3,849	108,100	108,637	537	305,987
Fund Balance										
Beginning Balance (Unaudited)	162,827	253,056	321,405	490,901	-	490,901	490,901	490,901	-	-
Audit Adjustment	-	-	-	-	-	-	-	-	-	-
Beginning Balance (Audited)	-	-	-	490,901	-	490,901	490,901	490,901	-	-
Operating Income	90,229	68,348	(27,853)	(197,350)	-	3,849	108,100	108,637	-	-
Ending Fund Balance	253,056	321,405	293,551	293,551	-	494,750	599,001	599,538	-	-
Capital Outlay	1,500	35,903	35,903	73,306	-	-	98,000	98,000	-	24,694
Special Ed Reserve						130000	107800	107800		
Capital Campaign Reserve						90787.47	90787.47	90787.47		
Prop 39 Temporarily Restricted Amount						68,887	163,675	163,675		
Ending Fund Balance (Unrestricted)						205,075	236,738	237,276		

North Oakland Community Charter School

Budget vs. Actuals

1 1 1

As of 2/28/17

Detail	Actual			Budget vs. Actual		Budget			Forecast Remaining
	Dec	Jan	Feb	Actual YTD	Variance (YTD less Budget)	Approved Budget	Previous Month's Forecast	Current Forecast	
Enrollment Summary						-	-	-	-
K-3						90	90	90	-
4-6						81	81	81	-
7-8						54	53	53	-
9-12						-	-	-	-
Total Enrolled						225	224	224	-
ADA %									
K-3						96%	95%	95%	
4-6						96%	95%	95%	
7-8						96%	95%	95%	
Average						96%	95%	95%	
ADA									
K-3						86.4	85.5	85.5	
4-6						77.8	77.0	77.0	
7-8						51.8	50.4	50.4	
9-12						0.0	0.0	0.0	
Total ADA						216.0	212.8	212.8	

North Oakland Community Charter School

Budget vs. Actuals

1 1 1

As of 2/28/17

	Actual			Budget vs. Actual		Budget				
	Dec	Jan	Feb	Actual YTD	Variance (YTD less Budget)	Approved Budget	Previous Month's Forecast	Current Forecast	Variance (Previous vs. Current Forecast)	Forecast Remaining
REVENUE										
LCFF Entitlement										
8011 Charter Schools LCFF - State Aid	80,779	80,779	80,779	493,649	1	918,249	905,340	905,340	-	411,691
8012 Education Protection Account Entitlement	-	67,466	-	134,932	1	280,215	276,063	276,063	-	141,131
8019 State Aid - Prior Years	-	-	596	597	597	-	1	538	537	(59)
8096 Charter Schools in Lieu of Property Taxes	34,807	69,614	34,807	252,350	1	441,404	439,542	439,542	-	187,192
SUBTOTAL - LCFF Entitlement	115,586	217,859	116,182	881,528	600	1,639,868	1,620,946	1,621,483	537	739,955
8100 Federal Revenue										
8181 Special Education - Entitlement	-	-	-	-	-	27,869	28,470	28,470	-	28,470
8182 Special Education Reimbursement	-	-	-	-	-	-	-	-	-	-
8220 Child Nutrition Programs	76	4,275	-	6,274	(4,526)	18,000	19,193	19,193	-	12,919
8290 No Child Left Behind	-	-	-	-	-	-	-	-	-	-
8291 Title I	-	3,585	-	7,113	1,968	10,290	14,211	14,211	-	7,098
8292 Title II	-	28	-	28	(242)	539	671	671	-	643
8296 Other Federal Revenue	-	-	-	-	-	-	-	-	-	-
8297 PY Federal - Not Accrued	-	-	-	2,459,450	2,459	-	2,459	2,459	-	-
SUBTOTAL - Federal Income	76	7,888	-	15,875	(340)	56,698	65,004	65,004	-	49,130
8300 Other State Revenues										
8319 Other State Apportionments - Prior Years	111	-	-	13,308.19	13,308	-	13,309	13,309	-	1
8381 Special Education - Entitlement (State)	7,569	8,993	8,993	59,347	59,347	109,080	107,038	107,038	-	47,691
8520 Child Nutrition - State	5	288	-	428	(523)	1,586	1,728	1,728	-	1,300
8545 School Facilities Apportionments	79,173	-	-	79,173	(1,827)	162,000	159,600	159,600	-	80,427
8550 Mandated Cost Reimbursements	3,000	22,240	15,373	40,613	9,333	52,133	47,321	47,321	-	6,708
8560 State Lottery Revenue	-	9,721	-	9,721	9,721	39,096	40,219	40,219	-	30,498
8590 All Other State Revenue	-	-	-	-	(30,000)	50,000	50,000	50,000	-	50,000
SUBTOTAL - Other State Income	89,858	41,242	24,366	202,590	59,359	413,895	419,216	419,216	-	216,626
8600 Other Local Revenue										
8634 Food Service Sales	104	334	341	3,727	(1,217)	8,240	8,240	8,240	-	4,513
8650 Leases and Rentals	35	-	-	11,701	901	18,000	18,000	18,000	-	6,299
8676 After School Program Revenue	15,636	420	12,906	44,674	28,474	27,000	52,000	52,000	-	7,326
8678 Parking Fees	-	-	-	-	-	-	-	-	-	-
8693 Field Trips	1,168	-	1,115	6,577	(8,423)	25,000	15,008	15,008	-	8,431
8699 All Other Local Revenue	0	-	718	3,244	772	4,120	4,110	4,110	-	867
8999 Uncategorized Revenue	6,044	71	21	12,404	12,404	-	-	-	-	(12,404)
SUBTOTAL - Local Revenues	22,987	825	15,102	82,327	32,911	82,360	97,358	97,358	-	15,032
8800 Donations/Fundraising										
8803 Fundraising	48,580	15,559	24,357	113,109	26,109	145,000	134,400	134,400	-	21,291
8804 PEC Grant	-	-	-	-	(96,000)	160,000	160,000	160,000	-	160,000
8813 Other Grants	-	-	-	12,965	965	20,000	20,000	20,000	-	7,035
SUBTOTAL - Fundraising and Grants	48,580	15,559	24,357	126,074	(68,926)	325,000	314,400	314,400	-	188,326
TOTAL REVENUE	277,087	283,372	180,007	1,308,393	23,603	2,517,821	2,516,924	2,517,461	537	1,209,068

North Oakland Community Charter School

Budget vs. Actuals

1 1 1

As of 2/28/17

	Actual			Budget vs. Actual		Budget					
	Dec	Jan	Feb	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	57,496	57,496	61,242	375,465	(7,464)	613,336	574,959	589,403	(14,444)	213,938
1103	Teacher - Substitute Pay	928	609	2,427	8,509	5,531	23,400	10,800	10,800	-	2,291
1148	Teacher - Special Ed	4,810	4,810	4,810	31,262	(2,405)	48,095	48,095	48,095	-	16,833
1300	Certificated Supervisor & Administrator Salaries	14,680	14,680	14,680	117,458	(16)	176,163	176,163	176,163	-	58,705
1940	Psychologist	2,000	2,000	2,000	12,750	(750)	20,000	20,000	20,000	-	7,250
1980	Other Cert - Custom 5	-	-	-	-	-	-	-	-	-	-
SUBTOTAL - Certificated Employees		79,913	79,594	85,159	545,443	(5,103)	880,994	830,017	844,461	(14,444)	299,018
2000	Classified Salaries										
2100	Classified Instructional Aide Salaries	8,754	5,006	9,103	47,225	22,537	109,626	94,725	94,725	-	47,500
2101	Classified - Electives	3,238	3,238	1,298	20,289	18,171	60,437	51,985	51,985	-	31,696
2103	Classified - Special Ed	2,057	893	1,899	12,231	(2,685)	15,000	21,563	21,563	-	9,332
2200	Classified Support Salaries	6,770	6,210	6,720	52,840	2,950	84,367	86,866	86,866	-	34,026
2300	Classified Supervisor & Administrator Salaries	6,248	6,122	7,004	50,772	3,228	81,000	81,000	81,000	-	30,228
2400	Classified Clerical & Office Salaries	2,808	2,916	3,347	25,387	5,213	45,900	39,456	39,456	-	14,070
2905	Other Classified - After School	2,261	1,192	2,746	11,112	2,156	20,850	20,850	20,850	-	9,738
SUBTOTAL - Classified Employees		32,135	25,575	32,117	219,856	51,570	417,180	396,444	396,444	-	176,588
3000	Employee Benefits										
3100	STRS	9,936	9,936	10,408	67,623	(1,454)	107,885	103,058	104,875	(1,817)	37,251
3200	PERS	-	-	-	-	-	-	-	-	-	-
3300	OASDI-Medicare-Alternative	3,628	3,195	4,143	26,075	2,745	46,363	43,243	43,459	(216)	17,385
3400	Health & Welfare Benefits	4,978	3,343	12,454	69,755	17,695	116,600	104,940	110,770	(5,830)	41,015
3500	Unemployment Insurance	156	3,062	1,490	5,919	13,605	20,066	19,086	20,066	(980)	14,147
3600	Workers Comp Insurance	1,339	1,339	1,339	11,300	6,347	19,473	18,397	18,614	(217)	7,314
3900	Other Employee Benefits	-	374	-	1,792	(1,792)	-	8,375	8,375	-	6,583
SUBTOTAL - Employee Benefits		20,037	21,249	29,834	182,464	37,146	310,388	297,099	306,159	(9,060)	123,695

North Oakland Community Charter School

Budget vs. Actuals

As of 2/28/17

1 1 1

	Actual			Budget vs. Actual		Budget				
	Dec	Jan	Feb	Actual YTD	Variance	Approved Budget	Previous Month's Forecast	Current Forecast	Variance	Forecast Remaining
					(YTD less Budget)				(Previous vs. Current Forecast)	
4000 Books & Supplies	-	-	-							
4100 Approved Textbooks & Core Curricula Materials	2,840	-	-	4,181	486	7,000	6,969	6,969	-	2,788
4200 Books & Other Reference Materials	-	-	-	-	-	-	-	-	-	-
4315 Custodial Supplies	503	-	559	1,061	939	3,000	3,000	3,000	-	1,939
4320 Educational Software	-	99	-	99	2,568	4,000	4,000	4,000	-	3,901
4325 Instructional Materials & Supplies	189	611	1,358	5,944	(444)	8,250	8,250	8,250	-	2,306
4326 Art & Music Supplies	-	-	-	-	667	1,000	1,000	1,000	-	1,000
4330 Office Supplies	383	204	555	3,178	(512)	4,000	5,000	5,000	-	1,822
4335 PE Supplies	-	-	-	-	500	750	750	750	-	750
4340 Professional Development Supplies	-	433	-	2,912	(912)	3,000	3,000	3,000	-	88
4345 Non Instructional Student Materials & Supplies	-	-	-	-	2,000	3,000	2,987	2,987	-	2,987
4346 Teacher Supplies	-	-	-	-	767	1,150	1,150	1,150	-	1,150
4420 Computers (individual items less than \$5k)	-	20	632	4,645	2,021	10,000	9,956	9,956	-	5,310
4423 Classroom Noncapitalized items 1	-	-	-	-	707	1,061	1,061	1,061	-	1,061
4710 Student Food Services	3,074	2,870	4,496	21,483	(2,149)	29,000	29,030	29,030	-	7,548
SUBTOTAL - Books and Supplies	6,989	4,237	7,599	43,504	6,637	75,211	76,152	76,152	-	32,648

North Oakland Community Charter School

Budget vs. Actuals

As of 2/28/17

1 1 1

	Actual			Budget vs. Actual		Budget				
	Dec	Jan	Feb	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										
5200 Travel & Conferences	1,099	2	-	1,102	2,498	6,000	5,700	5,700	-	4,598
5210 Conference Fees	-	-	-	-	3,000	5,000	5,000	5,000	-	5,000
5305 Dues & Membership - Professional	-	500	-	1,705	(685)	1,700	2,000	2,000	-	295
5450 Insurance - Other	2,020	4,020	-	22,572	(5,772)	28,000	28,000	28,000	-	5,428
5510 Utilities - Gas and Electric	-	-	-	61	(61)	-	-	-	-	(61)
5515 Janitorial, Gardening Services & Supplies	1,675	-	3,350	15,233	(2,453)	21,300	21,300	21,300	-	6,067
5520 Security	1,125	778	-	5,412	(2,412)	5,000	7,000	7,000	-	1,588
5530 Utilities - Water	-	729	-	2,408	4,659	10,600	10,600	10,600	-	8,192
5535 Utilities - All Utilities	777	2,047	1,469	20,148	(3,215)	25,400	25,400	25,400	-	5,252
5605 Equipment Leases	656	654	654	4,648	152	8,000	8,000	8,000	-	3,352
5610 Rent	29,504	29,504	29,504	231,832	4,200	354,048	354,048	354,048	-	122,216
5611 Prop 39 Related Costs	-	-	-	-	58,800	-	-	-	-	-
5615 Repairs and Maintenance - Building	129	1,252	549	7,175	(1,175)	10,000	10,000	10,000	-	2,825
5631 Other Rentals, Leases and Repairs 1	-	-	-	-	420	700	700	700	-	700
5803 Accounting Fees	-	7,220	-	7,220	(620)	11,000	11,000	11,000	-	3,780
5804 Board Development	-	-	127	127	473	1,000	1,000	1,000	-	873
5805 Administrative Fees	-	431	-	441	(141)	500	500	500	-	59
5809 Banking Fees	39	58	20	457	503	1,600	1,600	1,600	-	1,143
5812 Business Services	-	10,975	5,643	44,029	(129)	65,850	65,850	65,850	-	21,821
5815 Consultants - Instructional	6,200	4,393	5,500	51,746	(41,906)	16,400	83,644	60,134	23,510	8,388
5820 Consultants - Non Instructional - Custom 1	407	(2,368)	70	6,972	(3,672)	5,500	9,000	9,000	-	2,028
5824 District Oversight Fees	-	-	-	-	9,511	16,399	16,209	16,215	(5)	16,215
5830 Field Trips Expenses	-	1,606	-	12,736	2,265	25,000	24,889	24,889	-	12,153
5833 Fines and Penalties	30	-	-	181	(181)	-	500	500	-	319
5836 Fingerprinting	98	-	-	1,015	(175)	1,400	1,400	1,400	-	385
5839 Fundraising Expenses	334	2,663	803	5,885	4,615	17,500	17,500	17,500	-	11,615
5848 Licenses and Other Fees	-	-	-	-	1,800	3,000	3,442	3,442	-	3,442
5851 Marketing and Student Recruiting	-	264	-	264	(264)	-	-	-	-	(264)
5857 Payroll Fees	234	530	183	1,893	1,440	5,000	5,000	5,000	-	3,107
5860 Printing and Reproduction	1,337	1,167	-	4,010	1,090	8,500	8,512	8,512	-	4,502
5861 Prior Yr Exp (not accrued)	-	5	-	8,118	(8,118)	-	8,395	8,395	-	277
5863 Professional Development	-	-	-	4,002	(1,002)	5,000	5,000	5,000	-	998
5869 Special Education Contract Instructors	-	5,050	9,905	28,644	(7,644)	35,000	34,844	34,844	-	6,200
5872 Admin Fee	-	-	-	-	8,737	15,064	6,775	6,775	-	6,775
5875 Staff Recruiting	-	-	-	900	(582)	530	900	900	-	-
5878 Student Assessment	-	-	-	3,151	(151)	5,000	4,978	4,978	-	1,827
5884 Substitutes	397	221	645	1,433	967	4,000	4,000	4,000	-	2,567
5893 Transportation - Student	-	-	-	-	127	212	212	212	-	212
5899 Miscellaneous Operating Expenses	1,724	11,599	(6,096)	15,480	(15,480)	-	-	-	-	(15,480)
5910 Communications - Internet / Website Fees	-	577	288	2,886	1,114	6,000	6,000	6,000	-	3,114
5915 Postage and Delivery	-	-	48	(1,232)	1,592	600	605	605	-	1,837
5920 Communications - Telephone & Fax	-	493	489	1,824	2,440	6,396	6,396	6,396	-	4,572
SUBTOTAL - Services & Other Operating Exp.	47,784	84,368	53,151	514,476	14,567	830,200	805,900	782,395	23,505	267,919

North Oakland Community Charter School

Budget vs. Actuals

1 1 1

As of 2/28/17

	Actual			Budget vs. Actual		Budget				
	Dec	Jan	Feb	Actual YTD	Variance (YTD less Budget)	Approved Budget	Previous Month's Forecast	Current Forecast	Variance (Previous vs. Current Forecast)	Forecast Remaining
6000 Capital Outlay										
6100 Sites & Improvement of Sites	1,500	35,903	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)	-	-	-	-	-	-	-	-	-	-
SUBTOTAL - Capital Outlay	1,500	35,903	35,903	73,306	(73,306)	-	98,000	98,000	-	24,694
TOTAL EXPENSES	188,359	250,927	243,763	1,579,049	31,512	2,513,972	2,503,612	2,503,612	0	924,563
6900 Total Depreciation (includes Prior Years)	-	-	-	-	-	-	3,212	3,212	-	3,212
TOTAL EXPENSES including Depreciation	186,859	215,024	207,860	1,505,743	104,818	2,513,972	2,408,825	2,408,824	0	903,081