

**North Oakland Community Charter School**

Budget vs. Actuals

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As of 1/31/17

	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
<b>SUMMARY</b>										
<b>Revenue</b>										
LCFF Entitlement	80,779	115,586	217,859	765,346	4	1,639,868	1,635,018	1,620,875	(14,143)	855,529
Federal Revenue	-	76	7,888	15,875	1,460	56,698	64,483	65,134	651	49,260
Other State Revenues	15,190	89,858	41,242	178,224	45,365	413,895	422,389	419,216	(3,173)	240,992
Local Revenues	(32,307)	22,987	825	67,225	26,045	82,360	97,358	97,358	-	30,134
Fundraising and Grants	7,485	48,580	15,559	101,717	(60,783)	325,000	314,400	314,400	-	212,683
<b>Total Revenue</b>	<b>71,148</b>	<b>277,087</b>	<b>283,372</b>	<b>1,128,386</b>	<b>12,090</b>	<b>2,517,821</b>	<b>2,533,649</b>	<b>2,516,984</b>	<b>(16,666)</b>	<b>1,388,597</b>
<b>Expenses</b>										
Compensation and Benefits	136,255	132,086	126,419	800,653	81,736	1,608,562	1,523,560	1,523,560	-	722,907
Books and Supplies	4,756	6,989	4,237	35,904	7,969	75,211	76,152	76,152	-	40,248
Services and Other Operating Expenditures	100,520	47,784	84,368	461,325	(6,784)	830,200	903,603	805,906	97,698	344,581
Depreciation	-	-	-	-	-	-	-	3,212	(3,212)	3,212
<b>Total Expenses</b>	<b>241,532</b>	<b>186,859</b>	<b>215,024</b>	<b>1,297,883</b>	<b>82,921</b>	<b>2,513,972</b>	<b>2,503,316</b>	<b>2,408,830</b>	<b>94,486</b>	<b>1,110,948</b>
<b>Operating Income</b>	<b>(170,384)</b>	<b>90,229</b>	<b>68,348</b>	<b>(169,496)</b>	<b>95,011</b>	<b>3,849</b>	<b>30,333</b>	<b>108,153</b>	<b>77,820</b>	<b>277,650</b>
<b>Fund Balance</b>										
Beginning Balance (Unaudited)	333,211	162,827	253,056	490,901		490,901	490,901	490,901		
Audit Adjustment				-		-	-	-		
Beginning Balance (Audited)				490,901		490,901	490,901	490,901		
Operating Income	(170,384)	90,229	68,348	(169,496)		3,849	30,333	108,153		
<b>Ending Fund Balance</b>	<b>162,827</b>	<b>253,056</b>	<b>321,405</b>	<b>321,405</b>		<b>494,750</b>	<b>521,234</b>	<b>599,054</b>		
<b>Capital Outlay</b>	<b>-</b>	<b>1,500</b>	<b>35,903</b>	<b>37,403</b>		<b>-</b>	<b>-</b>	<b>98,000</b>		<b>60,597</b>
<b>Special Ed Reserve</b>						130000	107800	107800		
<b>Capital Campaign Reserve</b>						90787.47	90787.47	90787.47		
<b>Prop 39 Temporarily Restricted Amount</b>						68,887	68,887	163,675		
<b>Ending Fund Balance (Unrestricted)</b>						<b>205,075</b>	<b>253,760</b>	<b>236,792</b>		

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Budget vs. Actuals

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As of 1/31/17

Detail	Actual			Budget vs. Actual		Budget			Forecast Remaining
	Nov	Dec	Jan	Actual YTD	Variance (YTD less Budget)	Approved Budget	Previous Month's Forecast	Current Forecast	
<b>Enrollment Summary</b>						-	-	-	-
K-3						90	90	90	-
4-6						81	81	81	-
7-8						54	53	53	-
9-12						-	-	-	-
<b>Total Enrolled</b>						<b>225</b>	<b>224</b>	<b>224</b>	-
<b>ADA %</b>									
K-3						96%	96%	95%	
4-6						96%	96%	95%	
7-8						96%	96%	95%	
<b>Average</b>						<b>96%</b>	<b>96%</b>	<b>95%</b>	
<b>ADA</b>									
K-3						86.4	86.4	85.5	
4-6						77.8	77.8	77.0	
7-8						51.8	50.9	50.4	
9-12						0.0	0.0	0.0	
<b>Total ADA</b>						<b>216.0</b>	<b>215.0</b>	<b>212.8</b>	

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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
<b>REVENUE</b>										
<b>LCFF Entitlement</b>										
8011 Charter Schools LCFF - State Aid	80,779	80,779	80,779	412,870	1	918,249	916,507	909,848	(6,659)	496,978
8012 Education Protection Account Entitlement	-	-	67,466	134,932	1	280,215	278,969	276,063	(2,906)	141,131
8019 State Aid - Prior Years	-	-	-	1	1	-	-	-	-	(1)
8096 Charter Schools in Lieu of Property Taxes	-	34,807	69,614	217,543	1	441,404	439,542	434,963	(4,579)	217,420
<b>SUBTOTAL - LCFF Entitlement</b>	<b>80,779</b>	<b>115,586</b>	<b>217,859</b>	<b>765,346</b>	<b>4</b>	<b>1,639,868</b>	<b>1,635,018</b>	<b>1,620,875</b>	<b>(14,143)</b>	<b>855,529</b>
<b>8100 Federal Revenue</b>										
8181 Special Education - Entitlement	-	-	-	-	-	27,869	28,600	28,600	-	28,600
8182 Special Education Reimbursement	-	-	-	-	-	-	-	-	-	-
8220 Child Nutrition Programs	-	76	4,275	6,274	(2,726)	18,000	18,564	19,193	629	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	649	671	22	643
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>76</b>	<b>7,888</b>	<b>15,875</b>	<b>1,460</b>	<b>56,698</b>	<b>64,483</b>	<b>65,134</b>	<b>651</b>	<b>49,260</b>
<b>8300 Other State Revenues</b>										
8319 Other State Apportionments - Prior Years	383	111	-	13,308.19	13,308	-	13,309	13,309	-	1
8381 Special Education - Entitlement (State)	14,807	7,569	8,993	50,354	50,354	109,080	108,165	107,038	(1,127)	56,684
8520 Child Nutrition - State	-	5	288	428	(365)	1,586	1,671	1,728	57	1,300
8545 School Facilities Apportionments	-	79,173	-	79,173	(1,827)	162,000	161,280	159,600	(1,680)	80,427
8550 Mandated Cost Reimbursements	-	3,000	22,240	25,240	(827)	52,133	47,321	47,321	-	22,081
8560 State Lottery Revenue	-	-	9,721	9,721	9,721	39,096	40,643	40,219	(423)	30,498
8590 All Other State Revenue	-	-	-	-	(25,000)	50,000	50,000	50,000	-	50,000
<b>SUBTOTAL - Other State Income</b>	<b>15,190</b>	<b>89,858</b>	<b>41,242</b>	<b>178,224</b>	<b>45,365</b>	<b>413,895</b>	<b>422,389</b>	<b>419,216</b>	<b>(3,173)</b>	<b>240,992</b>
<b>8600 Other Local Revenue</b>										
8634 Food Service Sales	495	104	334	3,386	(734)	8,240	8,240	8,240	-	4,854
8650 Leases and Rentals	500	35	-	11,701	2,701	18,000	18,000	18,000	-	6,299
8676 After School Program Revenue	347	15,636	420	31,768	18,268	27,000	52,000	52,000	-	20,232
8678 Parking Fees	-	-	-	-	-	-	-	-	-	-
8693 Field Trips	-	1,168	-	5,462	(7,038)	25,000	15,008	15,008	-	9,546
8699 All Other Local Revenue	2,525	0	-	2,526	466	4,120	4,110	4,110	-	1,585
8999 Uncategorized Revenue	(36,174)	6,044	71	12,382	12,382	-	-	-	-	(12,382)
<b>SUBTOTAL - Local Revenues</b>	<b>(32,307)</b>	<b>22,987</b>	<b>825</b>	<b>67,225</b>	<b>26,045</b>	<b>82,360</b>	<b>97,358</b>	<b>97,358</b>	<b>-</b>	<b>30,134</b>
<b>8800 Donations/Fundraising</b>										
8803 Fundraising	7,485	48,580	15,559	88,752	16,252	145,000	134,400	134,400	-	45,648
8804 PEC Grant	-	-	-	-	(80,000)	160,000	160,000	160,000	-	160,000
8813 Other Grants	-	-	-	12,965	2,965	20,000	20,000	20,000	-	7,035
<b>SUBTOTAL - Fundraising and Grants</b>	<b>7,485</b>	<b>48,580</b>	<b>15,559</b>	<b>101,717</b>	<b>(60,783)</b>	<b>325,000</b>	<b>314,400</b>	<b>314,400</b>	<b>-</b>	<b>212,683</b>
<b>TOTAL REVENUE</b>	<b>71,148</b>	<b>277,087</b>	<b>283,372</b>	<b>1,128,386</b>	<b>12,090</b>	<b>2,517,821</b>	<b>2,533,649</b>	<b>2,516,984</b>	<b>(16,666)</b>	<b>1,388,597</b>

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	Nov	Dec	Jan	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	57,784	57,496	57,496	314,223	(7,555)	613,336	574,959	574,959	-	260,736
1103	Teacher - Substitute Pay	2,132	928	609	6,081	5,619	23,400	10,800	10,800	-	4,719
1148	Teacher - Special Ed	4,810	4,810	4,810	26,452	(2,405)	48,095	48,095	48,095	-	21,643
1300	Certificated Supervisor & Administrator Salaries	14,680	14,680	14,680	102,778	(16)	176,163	176,163	176,163	-	73,385
1940	Psychologist	2,000	2,000	2,000	10,750	(750)	20,000	20,000	20,000	-	9,250
<b>SUBTOTAL - Certificated Employees</b>		<b>81,405</b>	<b>79,913</b>	<b>79,594</b>	<b>460,284</b>	<b>(5,107)</b>	<b>880,994</b>	<b>830,017</b>	<b>830,017</b>	<b>-</b>	<b>369,733</b>
2000	<b>Classified Salaries</b>										
2100	Classified Instructional Aide Salaries	8,939	8,754	5,006	38,122	21,674	109,626	94,725	94,725	-	56,603
2101	Classified - Electives	3,458	3,238	3,238	18,991	13,975	60,437	51,985	51,985	-	32,994
2103	Classified - Special Ed	663	2,057	893	10,332	(2,150)	15,000	21,563	21,563	-	11,231
2200	Classified Support Salaries	6,820	6,770	6,210	46,120	2,526	84,367	86,866	86,866	-	40,746
2300	Classified Supervisor & Administrator Salaries	7,220	6,248	6,122	43,768	3,482	81,000	81,000	81,000	-	37,232
2400	Classified Clerical & Office Salaries	3,174	2,808	2,916	22,039	4,736	45,900	39,456	39,456	-	17,417
2905	Other Classified - After School	1,648	2,261	1,192	8,367	3,006	20,850	20,850	20,850	-	12,483
<b>SUBTOTAL - Classified Employees</b>		<b>31,922</b>	<b>32,135</b>	<b>25,575</b>	<b>187,739</b>	<b>47,248</b>	<b>417,180</b>	<b>396,444</b>	<b>396,444</b>	<b>-</b>	<b>208,705</b>
3000	<b>Employee Benefits</b>										
3100	STRS	9,973	9,936	9,936	57,215	(1,475)	107,885	103,058	103,058	-	45,842
3200	PERS	-	-	-	-	-	-	-	-	-	-
3300	OASDI-Medicare-Alternative	3,709	3,628	3,195	21,932	2,503	46,363	43,243	43,243	-	21,311
3400	Health & Welfare Benefits	4,862	4,978	3,343	57,301	20,432	116,600	104,940	104,940	-	47,639
3500	Unemployment Insurance	181	156	3,062	4,429	14,067	20,066	19,086	19,086	-	14,657
3600	Workers Comp Insurance	4,203	1,339	1,339	9,961	5,860	19,473	18,397	18,397	-	8,436
3900	Other Employee Benefits	-	-	374	1,792	(1,792)	-	8,375	8,375	-	6,583
<b>SUBTOTAL - Employee Benefits</b>		<b>22,928</b>	<b>20,037</b>	<b>21,249</b>	<b>152,630</b>	<b>39,596</b>	<b>310,388</b>	<b>297,099</b>	<b>297,099</b>	<b>-</b>	<b>144,469</b>

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	Nov	Dec	Jan	Actual YTD	Variance (YTD less Budget)	Approved Budget	Previous Month's Forecast	Current Forecast	Variance (Previous vs. Current Forecast)	Forecast Remaining
<b>4000 Books &amp; Supplies</b>	-	-	-							
4100 Approved Textbooks & Core Curricula Materials	-	2,840	-	4,181	(97)	7,000	6,969	6,969	-	2,788
4200 Books & Other Reference Materials	-	-	-	-	-	-	-	-	-	-
4315 Custodial Supplies	-	503	-	503	1,247	3,000	3,000	3,000	-	2,497
4320 Educational Software	-	-	99	99	2,234	4,000	4,000	4,000	-	3,901
4325 Instructional Materials & Supplies	263	189	611	4,587	226	8,250	8,250	8,250	-	3,663
4326 Art & Music Supplies	-	-	-	-	583	1,000	1,000	1,000	-	1,000
4330 Office Supplies	350	383	204	2,623	(290)	4,000	5,000	5,000	-	2,377
4335 PE Supplies	-	-	-	-	438	750	750	750	-	750
4340 Professional Development Supplies	125	-	433	2,912	(1,162)	3,000	3,000	3,000	-	88
4345 Non Instructional Student Materials & Supplies	-	-	-	-	1,750	3,000	2,987	2,987	-	2,987
4346 Teacher Supplies	-	-	-	-	671	1,150	1,150	1,150	-	1,150
4420 Computers (individual items less than \$5k)	-	-	20	4,013	1,820	10,000	9,956	9,956	-	5,943
4423 Classroom Noncapitalized items 1	-	-	-	-	619	1,061	1,061	1,061	-	1,061
4710 Student Food Services	4,018	3,074	2,870	16,987	(70)	29,000	29,030	29,030	-	12,043
<b>SUBTOTAL - Books and Supplies</b>	<b>4,756</b>	<b>6,989</b>	<b>4,237</b>	<b>35,904</b>	<b>7,969</b>	<b>75,211</b>	<b>76,152</b>	<b>76,152</b>	<b>-</b>	<b>40,248</b>

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<b>5000 Services &amp; Other Operating Expenses</b>										
5200 Travel & Conferences	-	1,099	2	1,102	1,898	6,000	6,000	5,700	300	4,598
5210 Conference Fees	-	-	-	-	2,500	5,000	5,000	5,000	-	5,000
5305 Dues & Membership - Professional	1,125	-	500	1,705	(855)	1,700	1,700	2,000	(300)	295
5450 Insurance - Other	13,169	2,020	4,020	22,572	(8,572)	28,000	28,000	28,000	-	5,428
5510 Utilities - Gas and Electric	61	-	-	61	(61)	-	-	-	-	(61)
5515 Janitorial, Gardening Services & Supplies	5,025	1,675	-	11,883	(1,233)	21,300	21,300	21,300	-	9,417
5520 Security	177	1,125	778	5,412	(2,912)	5,000	7,000	7,000	-	1,588
5530 Utilities - Water	854	-	729	2,408	3,776	10,600	10,600	10,600	-	8,192
5535 Utilities - All Utilities	11,694	777	2,047	18,679	(3,862)	25,400	25,400	25,400	-	6,721
5605 Equipment Leases	656	656	654	3,994	6	8,000	8,000	8,000	-	4,006
5610 Rent	28,664	29,504	29,504	202,328	4,200	354,048	354,048	354,048	-	151,720
5611 Prop 39 Related Costs	-	-	-	-	49,000	98,000	98,000	-	98,000	-
5615 Repairs and Maintenance - Building	892	129	1,252	6,626	(1,626)	10,000	10,000	10,000	-	3,374
5631 Other Rentals, Leases and Repairs 1	-	-	-	-	350	700	700	700	-	700
5803 Accounting Fees	-	-	7,220	7,220	(1,720)	11,000	11,000	11,000	-	3,780
5804 Board Development	-	-	-	-	500	1,000	1,000	1,000	-	1,000
5805 Administrative Fees	-	-	431	441	(191)	500	500	500	-	59
5809 Banking Fees	27	39	58	437	363	1,600	1,600	1,600	-	1,163
5812 Business Services	10,975	-	10,975	38,386	27	65,850	65,850	65,850	-	27,464
5815 Consultants - Instructional	8,930	6,200	4,393	46,246	(38,046)	16,400	83,644	83,644	-	37,398
5820 Consultants - Non Instructional - Custom 1	6,582	407	(2,368)	6,903	(4,153)	5,500	9,000	9,000	-	2,097
5824 District Oversight Fees	-	-	-	-	8,199	16,399	16,350	16,209	141	16,209
5830 Field Trips Expenses	-	-	1,606	12,736	(236)	25,000	24,889	24,889	-	12,153
5833 Fines and Penalties	-	30	-	181	(181)	-	-	500	(500)	319
5836 Fingerprinting	74	98	-	1,015	(315)	1,400	1,400	1,400	-	385
5839 Fundraising Expenses	952	334	2,663	5,082	3,668	17,500	17,500	17,500	-	12,418
5848 Licenses and Other Fees	-	-	-	-	1,500	3,000	3,442	3,442	-	3,442
5851 Marketing and Student Recruiting	-	-	264	264	(264)	-	-	-	-	(264)
5857 Payroll Fees	186	234	530	1,710	1,207	5,000	5,000	5,000	-	3,290
5860 Printing and Reproduction	-	1,337	1,167	4,010	240	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	4,000	-	-	4,002	(1,502)	5,000	5,000	5,000	-	998
5869 Special Education Contract Instructors	4,886	-	5,050	18,739	(1,239)	35,000	34,844	34,844	-	16,105
5872 Admin Fee	-	-	-	-	7,532	15,064	6,838	6,782	56	6,782
5875 Staff Recruiting	-	-	-	900	(635)	530	900	900	-	-
5878 Student Assessment	-	-	-	3,151	(651)	5,000	4,978	4,978	-	1,827
5884 Substitutes	170	397	221	788	1,212	4,000	4,000	4,000	-	3,212
5893 Transportation - Student	-	-	-	-	106	212	212	212	-	212
5899 Miscellaneous Operating Expenses	638	1,724	11,599	21,576	(21,576)	-	-	-	-	(21,576)
5910 Communications - Internet / Website Fees	288	-	577	2,597	903	6,000	6,000	6,000	-	3,403
5915 Postage and Delivery	-	-	-	(1,280)	1,580	600	605	605	-	1,885
5920 Communications - Telephone & Fax	494	-	493	1,336	2,395	6,396	6,396	6,396	-	5,060
<b>SUBTOTAL - Services &amp; Other Operating Exp.</b>	<b>100,520</b>	<b>47,784</b>	<b>84,368</b>	<b>461,325</b>	<b>(6,784)</b>	<b>830,200</b>	<b>903,603</b>	<b>805,906</b>	<b>97,698</b>	<b>344,581</b>

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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
<b>6000 Capital Outlay</b>										
6100 Sites & Improvement of Sites	-	1,500	35,903	37,403	(37,403)	-	-	98,000	(98,000)	60,597
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>-</b>	<b>1,500</b>	<b>35,903</b>	<b>37,403</b>	<b>(37,403)</b>	<b>-</b>	<b>-</b>	<b>98,000</b>	<b>(98,000)</b>	<b>60,597</b>
<b>TOTAL EXPENSES</b>	<b>241,532</b>	<b>188,359</b>	<b>250,927</b>	<b>1,335,286</b>	<b>45,518</b>	<b>2,513,972</b>	<b>2,503,316</b>	<b>2,503,618</b>	<b>(302)</b>	<b>1,168,333</b>
<b>6900 Total Depreciation (includes Prior Years)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,212</b>	<b>3,212</b>	<b>3,212</b>
<b>TOTAL EXPENSES including Depreciation</b>	<b>241,532</b>	<b>186,859</b>	<b>215,024</b>	<b>1,297,883</b>	<b>82,921</b>	<b>2,513,972</b>	<b>2,503,316</b>	<b>2,408,830</b>	<b>100,910</b>	<b>1,110,948</b>