

North Oakland Community Charter School

Budget vs. Actuals

As of 3/31/17

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	Actual			Budget vs. Actual		Budget				
	Jan	Feb	Mar	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	217,859	116,182	228,917	1,110,445	84,781	1,639,868	1,621,483	1,621,483	-	511,038
Federal Revenue	7,888	-	6,767	22,642	4,627	56,698	65,004	64,587	(417)	41,946
Other State Revenues	41,242	24,366	67,943	270,533	95,351	413,895	419,216	437,902	18,686	167,369
Local Revenues	825	15,102	9,920	92,247	34,595	82,360	97,358	97,258	(101)	5,011
Fundraising and Grants	15,559	24,357	6,861	132,934	(94,566)	325,000	314,400	314,400	-	181,466
Total Revenue	283,372	180,007	320,408	1,628,801	124,789	2,517,821	2,517,461	2,535,630	18,168	906,829
Expenses										
Compensation and Benefits	126,419	147,110	130,895	1,078,658	101,705	1,608,562	1,547,065	1,527,476	19,588	448,819
Books and Supplies	4,237	7,599	4,986	48,490	7,918	75,211	76,152	76,152	-	27,662
Services and Other Operating Expenditures	84,368	53,151	65,970	580,446	24,988	830,200	782,395	817,776	(35,381)	237,331
Depreciation	-	-	-	-	-	-	3,212	3,212	-	3,212
Total Expenses	215,024	207,860	201,850	1,707,593	134,612	2,513,972	2,408,824	2,424,617	(15,793)	717,024
Operating Income	68,348	(27,853)	118,557	(78,792)	259,401	3,849	108,637	111,013	2,375	189,805
Fund Balance										
Beginning Balance (Unaudited)	253,056	321,405	293,551	490,901	-	490,901	490,901	490,901	-	-
Audit Adjustment	-	-	-	-	-	-	-	-	-	-
Beginning Balance (Audited)	-	-	-	490,901	-	490,901	490,901	490,901	-	-
Operating Income	68,348	(27,853)	118,557	(78,792)	259,401	3,849	108,637	111,013	2,375	189,805
Ending Fund Balance	321,405	293,551	412,109	412,109		494,750	599,538	601,914		
Capital Outlay	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	237,276	239,651		

North Oakland Community Charter School
Budget vs. Actuals

As of 3/31/17

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Detail	Actual			Budget vs. Actual		Budget				
	Jan	Feb	Mar	Actual YTD	Variance	Approved Budget	Previous Month's Forecast	Current Forecast	Variance	Forecast Remaining
					(YTD less Budget)				(Previous vs. Current Forecast)	
Enrollment Summary										
K-3						-	-	-	-	-
4-6						90	90	90		-
7-8						81	81	81		-
9-12						54	53	53		-
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		

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		Actual			Budget vs. Actual		Budget				
		Jan	Feb	Mar	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	72,877	566,526	(9,460)	918,249	905,340	905,340	-	338,814
8012	Education Protection Account Entitlement	67,466	-	77,347	212,279	77,348	280,215	276,063	276,063	-	63,784
8019	State Aid - Prior Years	-	596	-	597	597	-	538	538	-	(59)
8096	Charter Schools in Lieu of Property Taxes	69,614	34,807	78,693	331,043	16,297	441,404	439,542	439,542	-	108,499
SUBTOTAL - LCFF Entitlement		217,859	116,182	228,917	1,110,445	84,781	1,639,868	1,621,483	1,621,483	-	511,038
8100 Federal Revenue											
8181	Special Education - Entitlement	-	-	-	-	-	27,869	28,470	28,251	(219)	28,251
8182	Special Education Reimbursement	-	-	-	-	-	-	-	-	-	-
8220	Child Nutrition Programs	4,275	-	3,096	9,371	(3,229)	18,000	19,193	19,193	-	9,823
8290	No Child Left Behind	-	-	-	-	-	-	-	-	-	-
8291	Title I	3,585	-	3,585	10,698	5,553	10,290	14,211	14,340	129	3,642
8292	Title II	28	-	86	114	(156)	539	671	344	(327)	230
8296	Other Federal Revenue	-	-	-	-	-	-	-	-	-	-
8297	PY Federal - Not Accrued	-	-	-	2,459,450	2,459	-	2,459	2,459	-	-
SUBTOTAL - Federal Income		7,888	-	6,767	22,642	4,627	56,698	65,004	64,587	(417)	41,946
8300 Other State Revenues											
8311	Other State Apportionments - Current Year	-	-	-	-	-	-	-	-	-	-
8319	Other State Apportionments - Prior Years	-	-	42	13,350.19	13,350	-	13,309	13,351	42	1
8380	Special Ed	-	-	-	-	-	-	-	-	-	-
8381	Special Education - Entitlement (State)	8,993	8,993	9,295	68,642	47,064	109,080	107,038	107,890	851	39,248
8382	Special Education Reimbursement (State)	-	-	6,600	6,600	6,600	-	-	17,000	17,000	10,400
8520	Child Nutrition - State	288	-	215	643	(467)	1,586	1,728	1,728	-	1,085
8545	School Facilities Apportionments	-	-	-	79,173	(1,827)	162,000	159,600	159,600	-	80,427
8550	Mandated Cost Reimbursements	22,240	15,373	998	41,611	5,118	52,133	47,321	47,321	-	5,710
8560	State Lottery Revenue	9,721	-	-	9,721	9,721	39,096	40,219	40,219	-	30,498
8590	All Other State Revenue	-	-	-	-	(35,000)	50,000	50,000	-	(50,000)	-
8593	Prop 39 Clean Energy	-	-	50,793	50,793	50,793	-	-	50,793	50,793	-
SUBTOTAL - Other State Income		41,242	24,366	67,943	270,533	95,351	413,895	419,216	437,902	18,686	167,369
8600 Other Local Revenue											
8634	Food Service Sales	334	341	393	4,120	(1,648)	8,240	8,240	8,240	-	4,120
8650	Leases and Rentals	-	-	25	11,726	(874)	18,000	18,000	18,000	-	6,274
8676	After School Program Revenue	420	12,906	1,682	46,356	27,456	27,000	52,000	52,000	-	5,644
8678	Parking Fees	-	-	-	-	-	-	-	-	-	-
8693	Field Trips	-	1,115	636	7,213	(10,287)	25,000	15,008	15,008	-	7,795
8699	All Other Local Revenue	-	718	-	3,244	360	4,120	4,110	4,010	(101)	766
8999	Uncategorized Revenue	71	21	7,185	19,588	19,588	-	-	-	-	(19,588)
SUBTOTAL - Local Revenues		825	15,102	9,920	92,247	34,595	82,360	97,358	97,258	(101)	5,011
8800 Donations/Fundraising											
8803	Fundraising	15,559	24,357	6,861	119,969	18,469	145,000	134,400	134,400	-	14,431
8804	PEC Grant	-	-	-	-	(112,000)	160,000	160,000	160,000	-	160,000
8813	Other Grants	-	-	-	12,965	(1,035)	20,000	20,000	20,000	-	7,035
SUBTOTAL - Fundraising and Grants		15,559	24,357	6,861	132,934	(94,566)	325,000	314,400	314,400	-	181,466
TOTAL REVENUE		283,372	180,007	320,408	1,628,801	124,789	2,517,821	2,517,461	2,535,630	18,168	906,829

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		Jan	Feb	Mar	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	61,242	61,896	437,361	(8,026)	613,336	589,403	589,403	-	152,042
1103	Teacher - Substitute Pay	609	2,427	1,224	9,733	6,647	23,400	10,800	10,800	-	1,067
1148	Teacher - Special Ed	4,810	4,810	4,810	36,071	(2,405)	48,095	48,095	48,095	-	12,024
1300	Certificated Supervisor & Administrator Salaries	14,680	14,680	14,687	132,145	(23)	176,163	176,163	176,163	-	44,018
1940	Psychologist	2,000	2,000	2,000	14,750	(750)	20,000	20,000	20,000	-	5,250
1980	Other Cert - Custom 5	-	-	-	-	-	-	-	-	-	-
	SUBTOTAL - Certificated Employees	79,594	85,159	84,617	630,060	(4,557)	880,994	844,461	844,461	-	214,401
2000 Classified Salaries											
2100	Classified Instructional Aide Salaries	5,006	9,103	6,857	54,083	25,645	109,626	94,725	94,725	-	40,642
2101	Classified - Electives	3,238	1,298	3,238	23,527	20,428	60,437	51,985	36,230	15,754	12,704
2103	Classified - Special Ed	893	1,899	1,623	13,853	(2,944)	15,000	21,563	27,500	(5,938)	13,647
2200	Classified Support Salaries	6,210	6,720	6,660	59,500	3,434	84,367	86,866	80,070	6,796	20,570
2300	Classified Supervisor & Administrator Salaries	6,122	7,004	6,410	57,182	3,568	81,000	81,000	81,000	-	23,818
2400	Classified Clerical & Office Salaries	2,916	3,347	3,167	28,553	5,872	45,900	39,456	39,456	-	10,903
2905	Other Classified - After School	1,192	2,746	2,140	13,253	1,911	20,850	20,850	20,850	-	7,597
	SUBTOTAL - Classified Employees	25,575	32,117	30,095	249,951	57,913	417,180	396,444	379,832	16,613	129,881
3000 Employee Benefits											
3100	STRS	9,936	10,408	10,546	78,169	(1,571)	107,885	104,875	104,875	-	26,705
3200	PERS	-	-	-	-	-	-	-	-	-	-
3300	OASDI-Medicare-Alternative	3,195	4,143	3,752	29,826	3,380	46,363	43,459	42,174	1,285	12,348
3400	Health & Welfare Benefits	3,343	12,454	1,093	70,848	26,318	116,600	110,770	110,770	-	39,922
3500	Unemployment Insurance	3,062	1,490	792	6,711	13,840	20,066	20,066	18,625	1,441	11,914
3600	Workers Comp Insurance	1,339	1,339	-	11,300	8,173	19,473	18,614	18,364	249	7,064
3900	Other Employee Benefits	374	-	-	1,792	(1,792)	-	8,375	8,375	-	6,583
	SUBTOTAL - Employee Benefits	21,249	29,834	16,183	198,647	48,348	310,388	306,159	303,183	2,975	104,537

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	Jan	Feb	Mar	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	-	-	-	4,181	1,069	7,000	6,969	6,969	-	2,788
4200 Books & Other Reference Materials	-	-	-	-	-	-	-	-	-	-
4315 Custodial Supplies	-	559	657	1,718	532	3,000	3,000	3,000	-	1,282
4320 Educational Software	99	-	-	99	2,901	4,000	4,000	4,000	-	3,901
4325 Instructional Materials & Supplies	611	1,358	620	6,565	(377)	8,250	8,250	8,250	-	1,685
4326 Art & Music Supplies	-	-	-	-	750	1,000	1,000	1,000	-	1,000
4330 Office Supplies	204	555	323	3,501	(501)	4,000	5,000	5,000	-	1,499
4335 PE Supplies	-	-	-	-	563	750	750	750	-	750
4340 Professional Development Supplies	433	-	-	2,912	(662)	3,000	3,000	3,000	-	88
4345 Non Instructional Student Materials & Supplies	-	-	-	-	2,250	3,000	2,987	2,987	-	2,987
4346 Teacher Supplies	-	-	-	-	863	1,150	1,150	1,150	-	1,150
4420 Computers (individual items less than \$5k)	20	632	-	4,645	2,855	10,000	9,956	9,956	-	5,310
4423 Classroom Noncapitalized items 1	-	-	-	-	796	1,061	1,061	1,061	-	1,061
4710 Student Food Services	2,870	4,496	3,386	24,869	(3,119)	29,000	29,030	29,030	-	4,162
SUBTOTAL - Books and Supplies	4,237	7,599	4,986	48,490	7,918	75,211	76,152	76,152	-	27,662

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	Actual			Budget vs. Actual		Budget				
	Jan	Feb	Mar	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										
5200 Travel & Conferences	2	-	631	1,732	2,468	6,000	5,700	5,700	-	3,968
5210 Conference Fees	-	-	-	-	3,500	5,000	5,000	5,000	-	5,000
5305 Dues & Membership - Professional	500	-	-	1,705	(515)	1,700	2,000	2,000	-	295
5450 Insurance - Other	4,020	-	2,010	24,582	(4,982)	28,000	28,000	28,000	-	3,418
5510 Utilities - Gas and Electric	-	-	-	61	(61)	-	-	-	-	(61)
5515 Janitorial, Gardening Services & Supplies	-	3,350	485	15,718	(808)	21,300	21,300	21,300	-	5,582
5520 Security	778	-	-	5,412	(1,912)	5,000	7,000	7,000	-	1,588
5530 Utilities - Water	729	-	875	3,282	4,668	10,600	10,600	10,600	-	7,318
5535 Utilities - All Utilities	2,047	1,469	1,819	21,967	(2,917)	25,400	25,400	25,400	-	3,433
5605 Equipment Leases	654	654	654	5,303	297	8,000	8,000	8,000	-	2,697
5610 Rent	29,504	29,504	29,504	261,336	4,200	354,048	354,048	354,048	-	92,712
5611 Prop 39 Related Costs	-	-	-	-	68,600	98,000	-	-	-	-
5615 Repairs and Maintenance - Building	1,252	549	214	7,389	(389)	10,000	10,000	10,000	-	2,611
5631 Other Rentals, Leases and Repairs 1	-	-	-	-	490	700	700	700	-	700
5803 Accounting Fees	7,220	-	-	7,220	480	11,000	11,000	11,000	-	3,780
5804 Board Development	-	127	-	127	573	1,000	1,000	1,000	-	873
5805 Administrative Fees	431	-	-	441	(91)	500	500	500	-	59
5809 Banking Fees	58	20	35	491	629	1,600	1,600	1,600	-	1,109
5812 Business Services	10,975	5,643	5,488	49,516	(129)	65,850	65,850	65,850	-	16,334
5815 Consultants - Instructional	4,393	5,500	4,650	56,396	(44,916)	16,400	60,134	75,000	(14,866)	18,604
5820 Consultants - Non Instructional - Custom 1	(2,368)	70	-	6,972	(3,122)	5,500	9,000	9,000	-	2,028
5824 District Oversight Fees	-	-	-	-	11,807	16,399	16,215	16,215	-	16,215
5830 Field Trips Expenses	1,606	-	3,224	15,959	1,541	25,000	24,889	24,889	-	8,930
5833 Fines and Penalties	-	-	30	211	(211)	-	500	500	-	289
5836 Fingerprinting	-	-	115	1,129	(149)	1,400	1,400	1,400	-	271
5839 Fundraising Expenses	2,663	803	1,046	6,931	5,319	17,500	17,500	17,500	-	10,569
5848 Licenses and Other Fees	-	-	-	-	2,100	3,000	3,442	3,442	-	3,442
5851 Marketing and Student Recruiting	264	-	-	264	(264)	-	-	-	-	(264)
5857 Payroll Fees	530	183	191	2,084	1,666	5,000	5,000	5,000	-	2,916
5860 Printing and Reproduction	1,167	-	2,679	6,690	(740)	8,500	8,512	8,512	-	1,822
5861 Prior Yr Exp (not accrued)	5	-	-	8,118	(8,118)	-	8,395	8,395	-	277
5863 Professional Development	-	-	-	4,002	(502)	5,000	5,000	5,000	-	998
5869 Special Education Contract Instructors	5,050	9,905	6,125	34,769	(10,269)	35,000	34,844	55,328	(20,484)	20,559
5872 Admin Fee	-	-	-	-	10,846	15,064	6,775	6,807	(32)	6,807
5875 Staff Recruiting	-	-	-	900	(529)	530	900	900	-	-
5878 Student Assessment	-	-	-	3,151	349	5,000	4,978	4,978	-	1,827
5884 Substitutes	221	645	795	2,228	572	4,000	4,000	4,000	-	1,772
5893 Transportation - Student	-	-	-	-	149	212	212	212	-	212
5899 Miscellaneous Operating Expenses	11,599	(6,096)	4,622	20,102	(20,102)	-	-	-	-	(20,102)
5910 Communications - Internet / Website Fees	577	288	288	3,174	1,326	6,000	6,000	6,000	-	2,826
5915 Postage and Delivery	-	48	-	(1,232)	1,652	600	605	605	-	1,837
5920 Communications - Telephone & Fax	493	489	491	2,315	2,482	6,396	6,396	6,396	-	4,081
SUBTOTAL - Services & Other Operating Exp.	84,368	53,151	65,970	580,446	24,988	830,200	782,395	817,776	(35,381)	237,331

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	Actual			Budget vs. Actual		Budget				
	Jan	Feb	Mar	Actual YTD	Variance	Approved Budget	Previous Month's Forecast	Current Forecast	Variance	Forecast Remaining
					(YTD less Budget)				(Previous vs. Current Forecast)	
6000 Capital Outlay										
6100 Sites & Improvement of Sites	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	35,903	35,903	-	73,306	(73,306)	-	98,000	98,000	-	24,694
TOTAL EXPENSES	250,927	243,763	201,850	1,780,899	61,306	2,513,972	2,503,612	2,519,405	(15,793)	738,506
6900 Total Depreciation (includes Prior Years)	-	-	-	-	-	-	3,212	3,212	-	3,212
TOTAL EXPENSES including Depreciation	215,024	207,860	201,850	1,707,593	134,612	2,513,972	2,408,824	2,424,617	(15,793)	717,024