

**North Oakland Community Charter School**

Budget vs. Actuals

As of 5/31/17

	Actual			Budget vs. Actual		Budget			Variance (Previous vs. Current Forecast)	Forecast Remaining
	Mar	Apr	May	Actual YTD	Variance (YTD less Budget)	Approved Budget	Previous Month's Forecast	Current Forecast		
<b>SUMMARY</b>										
<b>Revenue</b>										
LCFF Entitlement	228,917	112,224	112,224	1,334,893	2,567	1,639,868	1,632,042	1,632,042	-	297,149
Federal Revenue	6,767	1,939	1,304	25,884	(14,880)	56,698	64,587	64,587	-	38,703
Other State Revenues	67,943	55,864	19,832	346,230	66,217	413,895	440,933	440,933	-	94,703
Local Revenues	9,920	1,227	30,308	254,900	180,776	82,360	103,433	106,644	3,211	(148,256)
Fundraising and Grants	6,861	17,594	169,369	321,375	28,875	325,000	330,000	330,000	-	8,625
<b>Total Revenue</b>	<b>320,408</b>	<b>188,847</b>	<b>333,037</b>	<b>2,283,282</b>	<b>263,554</b>	<b>2,517,821</b>	<b>2,570,995</b>	<b>2,574,206</b>	<b>3,211</b>	<b>290,925</b>
<b>Expenses</b>										
Compensation and Benefits	130,895	138,165	140,414	1,357,612	115,018	1,608,562	1,481,833	1,481,726	108	124,114
Books and Supplies	4,986	12,497	4,742	70,282	(1,338)	75,211	86,075	87,325	(1,250)	17,044
Services and Other Operating Expenditures	65,970	68,253	65,045	776,506	(22,697)	830,200	872,042	877,325	(5,283)	100,819
Depreciation	-	-	-	-	-	-	3,212	3,212	-	3,212
<b>Total Expenses</b>	<b>201,850</b>	<b>218,916</b>	<b>210,201</b>	<b>2,204,400</b>	<b>90,983</b>	<b>2,513,972</b>	<b>2,443,163</b>	<b>2,449,588</b>	<b>(6,425)</b>	<b>245,189</b>
<b>Operating Income</b>	<b>118,557</b>	<b>(30,069)</b>	<b>122,836</b>	<b>78,882</b>	<b>354,537</b>	<b>3,849</b>	<b>127,831</b>	<b>124,618</b>	<b>(3,213)</b>	<b>45,736</b>
<b>Fund Balance</b>										
Beginning Balance (Unaudited)	293,551	412,109	382,040	490,901		490,901	490,901	490,901		
Audit Adjustment				-		-	-	-		
Beginning Balance (Audited)				490,901		490,901	490,901	490,901		
Operating Income	118,557	(30,069)	122,836	78,882		3,849	127,831	124,618		
<b>Ending Fund Balance</b>	<b>412,109</b>	<b>382,040</b>	<b>504,876</b>	<b>569,783</b>		<b>494,750</b>	<b>618,732</b>	<b>615,519</b>		
<b>Capital Outlay</b>	<b>-</b>	<b>-</b>	<b>17,952</b>	<b>91,258</b>		<b>-</b>	<b>98,000</b>	<b>98,000</b>		<b>6,742</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>256,470</b>	<b>253,257</b>		

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Detail	Actual			Budget vs. Actual		Budget			Forecast Remaining
	Mar	Apr	May	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	52	52	-
9-12						-	-	-	-
<b>Total Enrolled</b>						<b>225</b>	<b>223</b>	<b>223</b>	<b>-</b>
<b>ADA %</b>									
K-3						96%	96%	96%	
4-6						96%	96%	96%	
7-8						96%	96%	96%	
<b>Average</b>						<b>96%</b>	<b>96%</b>	<b>96%</b>	
<b>ADA</b>									
K-3						86.4	86.3	86.3	
4-6						77.8	78.0	78.0	
7-8						51.8	50.0	50.0	
9-12						0.0	0.0	0.0	
<b>Total ADA</b>						<b>216.0</b>	<b>214.2</b>	<b>214.2</b>	

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		Mar	Apr	May	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	72,877	72,877	72,877	712,280	(29,204)	918,249	906,708	906,708	-	194,428
8012	Education Protection Account Entitlement	77,347	-	-	212,279	515	280,215	282,351	282,351	-	70,072
8019	State Aid - Prior Years	-	-	-	597	597	-	538	538	-	(59)
8096	Charter Schools in Lieu of Property Taxes	78,693	39,347	39,347	409,737	30,658	441,404	442,444	442,444	-	32,707
<b>SUBTOTAL - LCFF Entitlement</b>		<b>228,917</b>	<b>112,224</b>	<b>112,224</b>	<b>1,334,893</b>	<b>2,567</b>	<b>1,639,868</b>	<b>1,632,042</b>	<b>1,632,042</b>	<b>-</b>	<b>297,149</b>
<b>8100 Federal Revenue</b>											
8181	Special Education - Entitlement	-	-	-	-	(16,443)	27,869	28,251	28,251	-	28,251
8182	Special Education Reimbursement	-	-	-	-	-	-	-	-	-	-
8220	Child Nutrition Programs	3,096	1,939	1,304	12,613	(3,587)	18,000	19,193	19,193	-	6,580
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>6,767</b>	<b>1,939</b>	<b>1,304</b>	<b>25,884</b>	<b>(14,880)</b>	<b>56,698</b>	<b>64,587</b>	<b>64,587</b>	<b>-</b>	<b>38,703</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)	9,295	9,454	9,454	87,550	22,384	109,080	108,610	108,610	-	21,060
8382	Special Education Reimbursement (State)	6,600	-	-	6,600	6,600	-	17,000	17,000	-	10,400
8520	Child Nutrition - State	215	136	92	872	(556)	1,586	1,728	1,728	-	856
8545	School Facilities Apportionments	-	39,586	-	118,759	(2,741)	162,000	160,665	160,665	-	41,906
8550	Mandated Cost Reimbursements	998	6,688	-	48,299.00	1,379	52,133	48,299	48,299	-	-
8560	State Lottery Revenue	-	-	10,286	20,007	20,007	39,096	40,488	40,488	-	20,481
8590	All Other State Revenue	-	-	-	-	(45,000)	50,000	-	-	-	-
8593	Prop 39 Clean Energy	50,793	-	-	50,793	50,793	-	50,793	50,793	-	-
<b>SUBTOTAL - Other State Income</b>		<b>67,943</b>	<b>55,864</b>	<b>19,832</b>	<b>346,230</b>	<b>66,217</b>	<b>413,895</b>	<b>440,933</b>	<b>440,933</b>	<b>-</b>	<b>94,703</b>

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<b>8600 Other Local Revenue</b>										
8634 Food Service Sales	393	337	(2,484)	2,003	(5,413)	8,240	6,500	6,500	-	4,497
8650 Leases and Rentals	25	-	-	17,026	826	18,000	18,000	18,000	-	974
8676 After School Program Revenue	1,682	9,856	6,999	67,782	43,482	27,000	60,000	63,211	3,211	(4,571)
8678 Parking Fees	-	-	-	-	-	-	-	-	-	-
8693 Field Trips	636	1,696	5,898	14,886	(7,614)	25,000	14,941	14,941	-	55
8699 All Other Local Revenue	-	-	241	3,485	(223)	4,120	3,992	3,992	-	507
8999 Uncategorized Revenue	7,185	(10,663)	19,654	149,719	149,719	-	-	-	-	(149,719)
<b>SUBTOTAL - Local Revenues</b>	<b>9,920</b>	<b>1,227</b>	<b>30,308</b>	<b>254,900</b>	<b>180,776</b>	<b>82,360</b>	<b>103,433</b>	<b>106,644</b>	<b>3,211</b>	<b>(148,256)</b>
<b>8800 Donations/Fundraising</b>										
8803 Fundraising	6,861	17,594	4,369	143,410	12,910	145,000	150,000	150,000	-	6,590
8804 PEC Grant	-	-	160,000	160,000	16,000	160,000	160,000	160,000	-	-
8813 Other Grants	-	-	5,000	17,965	(35)	20,000	20,000	20,000	-	2,035
<b>SUBTOTAL - Fundraising and Grants</b>	<b>6,861</b>	<b>17,594</b>	<b>169,369</b>	<b>321,375</b>	<b>28,875</b>	<b>325,000</b>	<b>330,000</b>	<b>330,000</b>	<b>-</b>	<b>8,625</b>
<b>TOTAL REVENUE</b>	<b>320,408</b>	<b>188,847</b>	<b>333,037</b>	<b>2,283,282</b>	<b>263,554</b>	<b>2,517,821</b>	<b>2,570,995</b>	<b>2,574,206</b>	<b>3,211</b>	<b>290,925</b>

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<b>EXPENSES</b>											
<b>Compensation &amp; Benefits</b>											
1000	<b>Certificated Salaries</b>										
1100	Teachers Salaries	61,896	60,056	59,480	556,897	(4,895)	613,336	589,403	589,403	-	32,506
1103	Teacher - Substitute Pay	1,224	524	848	11,104	9,956	23,400	10,800	11,520	(720)	416
1148	Teacher - Special Ed	4,810	4,810	8,485	49,365	(6,080)	48,095	48,095	55,095	(7,000)	5,730
1300	Certificated Supervisor & Administrator Salaries	14,687	14,710	14,680	161,536	(53)	176,163	176,163	176,163	-	14,628
1940	Psychologist	2,000	2,000	2,000	18,750	(750)	20,000	20,000	20,000	-	1,250
1980	Other Cert - Custom 5	-	-	(30)	(30)	30	-	-	-	-	30
<b>SUBTOTAL - Certificated Employees</b>		<b>84,617</b>	<b>82,099</b>	<b>85,462</b>	<b>797,622</b>	<b>(1,791)</b>	<b>880,994</b>	<b>844,461</b>	<b>852,181</b>	<b>(7,720)</b>	<b>54,560</b>
2000	<b>Classified Salaries</b>										
2100	Classified Instructional Aide Salaries	6,857	5,188	8,837	68,107	31,553	109,626	74,725	74,725	-	6,618
2101	Classified - Electives	3,238	3,623	3,430	30,580	24,363	60,437	36,230	36,230	-	5,650
2103	Classified - Special Ed	1,623	1,206	1,879	16,938	(3,302)	15,000	27,500	21,250	6,250	4,312
2200	Classified Support Salaries	6,660	6,770	7,020	73,290	3,933	84,367	80,070	80,070	-	6,780
2300	Classified Supervisor & Administrator Salaries	6,410	6,613	6,626	70,421	3,830	81,000	81,000	81,000	-	10,580
2400	Classified Clerical & Office Salaries	3,167	3,431	3,155	35,139	6,936	45,900	39,456	39,456	-	4,317
2905	Other Classified - After School	2,140	2,144	2,426	17,822	1,132	20,850	20,850	20,850	-	3,028
<b>SUBTOTAL - Classified Employees</b>		<b>30,095</b>	<b>28,974</b>	<b>33,373</b>	<b>312,297</b>	<b>68,444</b>	<b>417,180</b>	<b>359,832</b>	<b>353,582</b>	<b>6,250</b>	<b>41,285</b>
3000	<b>Employee Benefits</b>										
3100	STRS	10,546	10,484	11,260	99,913	(2,456)	107,885	104,875	105,755	(881)	5,842
3200	PERS	-	-	-	-	-	-	-	-	-	-
3300	OASDI-Medicare-Alternative	3,752	3,381	3,603	36,810	5,167	46,363	40,651	40,337	315	3,527
3400	Health & Welfare Benefits	1,093	7,283	6,419	84,550	32,050	116,600	88,350	85,694	2,656	1,144
3500	Unemployment Insurance	792	215	297	7,223	13,328	20,066	17,225	17,715	(490)	10,492
3600	Workers Comp Insurance	-	5,356	-	16,656	2,817	19,473	18,064	18,086	(22)	1,430
3900	Other Employee Benefits	-	374	-	2,540	(2,540)	-	8,375	8,375	-	5,835
<b>SUBTOTAL - Employee Benefits</b>		<b>16,183</b>	<b>27,093</b>	<b>21,580</b>	<b>247,693</b>	<b>48,365</b>	<b>310,388</b>	<b>277,540</b>	<b>275,963</b>	<b>1,578</b>	<b>28,270</b>

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	Mar	Apr	May	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	-	-	-	4,181	2,236	7,000	6,938	6,938	-	2,757
4200 Books & Other Reference Materials	-	-	-	-	-	-	-	-	-	-
4315 Custodial Supplies	657	-	909	2,627	123	3,000	3,000	3,000	-	373
4320 Educational Software	-	15	-	114	3,553	4,000	4,000	4,000	-	3,886
4325 Instructional Materials & Supplies	620	2,771	1,393	10,955	(3,392)	8,250	10,250	11,000	(750)	45
4326 Art & Music Supplies	-	-	-	-	917	1,000	1,000	1,000	-	1,000
4330 Office Supplies	323	740	381	4,895	(1,228)	4,000	5,000	5,000	-	105
4335 PE Supplies	-	-	-	-	688	750	750	750	-	750
4340 Professional Development Supplies	-	150	138	3,256	(506)	3,000	3,000	3,500	(500)	244
4345 Non Instructional Student Materials & Supplies	-	-	1,100	1,210	1,540	3,000	1,115	1,115	-	(95)
4346 Teacher Supplies	-	15	-	15	1,039	1,150	1,150	1,150	-	1,135
4420 Computers (individual items less than \$5k)	-	4,322	132	9,100	67	10,000	9,911	9,911	-	812
4423 Classroom Noncapitalized items 1	-	-	-	-	972	1,061	1,061	1,061	-	1,061
4710 Student Food Services	3,386	4,484	688	33,929	(7,346)	29,000	38,901	38,901	-	4,971
<b>SUBTOTAL - Books and Supplies</b>	<b>4,986</b>	<b>12,497</b>	<b>4,742</b>	<b>70,282</b>	<b>(1,338)</b>	<b>75,211</b>	<b>86,075</b>	<b>87,325</b>	<b>(1,250)</b>	<b>17,044</b>

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<b>5000 Services &amp; Other Operating Expenses</b>										
5200 Travel & Conferences	631	8	-	1,740	3,660	6,000	5,700	5,700	-	3,960
5210 Conference Fees	-	-	299	299	4,201	5,000	5,000	5,000	-	4,701
5305 Dues & Membership - Professional	-	40	-	1,745	(215)	1,700	2,000	2,000	-	255
5450 Insurance - Other	2,010	3,970	-	28,632	(3,432)	28,000	29,000	29,000	-	368
5510 Utilities - Gas and Electric	-	-	-	61	(61)	-	-	-	-	(61)
5515 Janitorial, Gardening Services & Supplies	485	159	3,425	21,236	(2,066)	21,300	21,300	21,300	-	64
5520 Security	-	329	-	5,741	(1,241)	5,000	7,000	7,000	-	1,259
5525 Utilities - Waste	-	-	-	-	-	-	-	-	-	-
5530 Utilities - Water	875	-	831	4,114	5,603	10,600	10,600	10,600	-	6,486
5535 Utilities - All Utilities	1,819	723	1,015	24,359	(1,075)	25,400	25,400	25,400	-	1,041
5605 Equipment Leases	654	2,479	1,092	8,874	(1,674)	8,000	8,000	11,000	(3,000)	2,126
5610 Rent	29,504	29,504	29,504	320,344	4,200	354,048	393,536	393,536	-	73,192
5611 Prop 39 Related Costs	-	-	-	-	88,200	98,000	-	-	-	-
5615 Repairs and Maintenance - Building	214	1,366	650	9,413	(413)	10,000	10,000	10,500	(500)	1,087
5631 DEFERRED RENT	-	-	-	-	630	700	-	-	-	-
5803 Accounting Fees	-	-	2,500	9,720	180	11,000	11,000	11,000	-	1,280
5804 Board Development	-	4,250	-	4,377	(3,477)	1,000	5,000	5,000	-	623
5805 Administrative Fees	-	-	1,186	3,126	(2,676)	500	500	1,626	(1,126)	(1,500)
5809 Banking Fees	35	45	22	558	882	1,600	800	800	-	242
5812 Business Services	5,488	5,488	5,488	60,491	(129)	65,850	65,850	65,850	-	5,359
5815 Consultants - Instructional	4,650	4,600	4,100	70,096	(55,336)	16,400	75,000	75,000	-	4,904
5820 Consultants - Non Instructional - Custom 1	-	4,227	1,257	12,863	(7,913)	5,500	12,000	12,456	(456)	(407)
5824 District Oversight Fees	-	-	-	-	14,103	16,399	16,320	16,320	-	16,320
5830 Field Trips Expenses	3,224	-	3,557	20,283	2,217	25,000	24,778	24,778	-	4,495
5833 Fines and Penalties	30	25	-	236	(236)	-	500	500	-	264
5836 Fingerprinting	115	252	187	1,642	(382)	1,400	1,400	1,600	(200)	(42)
5839 Fundraising Expenses	1,046	268	1,179	8,665	7,085	17,500	17,500	17,500	-	8,835
5848 Licenses and Other Fees	-	4,229	-	4,229	(1,529)	3,000	4,500	4,500	-	271
5851 Marketing and Student Recruiting	-	-	-	264	(264)	-	500	500	-	236
5857 Payroll Fees	191	242	244	2,663	1,920	5,000	3,000	3,000	-	337
5860 Printing and Reproduction	2,679	-	-	6,690	960	8,500	8,474	8,474	-	1,784
5861 Prior Yr Exp (not accrued)	-	-	-	8,118	(8,118)	-	8,395	8,395	-	277
5863 Professional Development	-	9,025	-	13,027	(8,527)	5,000	14,000	14,000	-	973
5869 Special Education Contract Instructors	6,125	3,269	7,696	46,334	(14,834)	35,000	55,081	55,081	-	8,747
5872 Admin Fee	-	-	-	-	12,955	15,064	6,843	6,843	-	6,843
5875 Staff Recruiting	-	-	-	900	(423)	530	900	900	-	-
5878 Student Assessment	-	-	-	3,151	1,349	5,000	4,956	4,956	-	1,805
5884 Substitutes	795	-	1,103	4,283	(683)	4,000	4,000	4,000	-	(283)
5893 Transportation - Student	-	-	-	-	191	212	212	212	-	212
5899 Miscellaneous Operating Expenses	4,622	(10,352)	(628)	58,996	(58,996)	-	-	-	-	(58,996)
5910 Communications - Internet / Website Fees	288	288	288	3,751	1,749	6,000	6,000	6,000	-	2,249
5915 Postage and Delivery	-	-	50	(1,182)	1,722	600	602	602	-	1,784
5920 Communications - Telephone & Fax	491	3,821	-	6,668	(805)	6,396	6,396	6,396	-	(272)
<b>SUBTOTAL - Services &amp; Other Operating Exp.</b>	<b>65,970</b>	<b>68,253</b>	<b>65,045</b>	<b>776,506</b>	<b>(22,697)</b>	<b>830,200</b>	<b>872,042</b>	<b>877,325</b>	<b>(5,283)</b>	<b>100,819</b>

**North Oakland Community Charter School**

Budget vs. Actuals

As of 5/31/17

		Actual			Budget vs. Actual		Budget				
		Mar	Apr	May	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	-	-	17,952	91,258	(91,258)	-	98,000	98,000	-	6,742
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>	-	-	17,952	91,258	(91,258)	-	98,000	98,000	-	6,742
<b>TOTAL EXPENSES</b>		<b>201,850</b>	<b>218,916</b>	<b>228,153</b>	<b>2,295,658</b>	<b>(275)</b>	<b>2,513,972</b>	<b>2,537,951</b>	<b>2,544,376</b>	<b>(6,425)</b>	<b>248,718</b>
<b>6900</b>	<b>Total Depreciation (includes Prior Years)</b>	-	-	-	-	-	-	3,212	3,212	-	3,212
<b>TOTAL EXPENSES including Depreciation</b>		<b>201,850</b>	<b>218,916</b>	<b>210,201</b>	<b>2,204,400</b>	<b>90,983</b>	<b>2,513,972</b>	<b>2,443,163</b>	<b>2,449,588</b>	<b>(6,425)</b>	<b>245,189</b>