

North Oakland Community Charter School

Multiyear Budget Summary

As of 4/30/17

	2016/17	2017/18	2018/19	2019/20
	Current Forecast	Preliminary Budget	Preliminary Budget	Preliminary Budget
SUMMARY				
Revenue				
LCFF Entitlement	1,632,042	1,757,594	1,854,659	1,936,472
Federal Revenue	64,587	65,032	68,325	70,280
Other State Revenues	440,933	359,623	355,007	357,983
Local Revenues	103,433	110,518	114,093	117,583
Fundraising and Grants	330,000	320,087	325,800	327,018
Total Revenue	2,570,995	2,612,853	2,717,884	2,809,336
Expenses				
Compensation and Benefits	1,481,833	1,639,784	1,725,698	1,772,290
Books and Supplies	86,075	100,197	91,458	89,983
Services and Other Operating Expenditure	872,042	812,870	825,152	837,894
Depreciation	3,212	19,600	19,600	33,377
Total Expenses	2,443,163	2,572,451	2,661,908	2,733,546
Operating Income	127,831	40,402	55,976	75,790
Operating Income without Prop 39 Budget	81,044	60,002	75,576	109,168
Fund Balance				
Beginning Balance (Unaudited)	490,901	618,732	659,135	715,111
Operating Income	127,831	40,402	55,976	75,790
Ending Fund Balance (including Depreciation)	618,732	659,135	715,111	790,901
Ending Fund Balance as a % of Expenses	25%	26%	27%	29%
Capital Outlay				
Capital Outlay	98,000	-	68,887	-
Special Ed Reserve	107800	172800	237800	250000
Capital Campaign Reserve	90787.47	90787.47	90787.47	90787.47
Prop 39 Temporarily Restricted Amount	163,675	144,075	124,475	91,098
Ending Fund Balance (Unrestricted)	206,632	251,472	\$ 262,049	\$ 359,016

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Enrollment Breakdown				
K	22	23	23	23
1	22	23	23	23
2	23	24	24	24
3	23	24	24	24
4	27	28	28	28
5	27	28	28	28
6	27	30	31	31
7	26	30	31	31
8	26	28	30	31
Enrollment Summary				
K-3	90	94	94	94
4-6	81	86	87	87
7-8	52	58	61	62
9-12	-	-	-	-
Total Enrolled	223	238	242	243
ADA %				
K-3	96%	96%	96%	96%
4-6	96%	96%	96%	96%
7-8	96%	96%	96%	96%
9-12	95%	95%	95%	95%
Average	96%	96%	96%	96%
ADA				
K-3	86.3	90.2	90.2	90.2
4-6	78.0	82.6	83.5	83.5
7-8	50.0	55.7	58.6	59.5
9-12	0.0	0.0	0.0	0.0
Total ADA	214.2	228.5	232.3	233.3

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LCFF Entitlement					
8011	Charter Schools LCFF - State Aid	911,154	1,013,023	1,121,687	1,205,437
8012	Education Protection Account Entitlement	277,905	272,692	253,165	254,211
8019	State Aid - Prior Years	538	-	-	-
8096	Charter Schools in Lieu of Property Taxes	442,444	471,878	479,808	476,824
SUBTOTAL - LCFF Entitlement		1,632,042	1,757,594	1,854,659	1,936,472
8100 Federal Revenue					
8181	Special Education - Entitlement	28,251	27,875	30,464	31,760
8182	Special Education Reimbursement	-	-	-	-
8220	Child Nutrition Programs	19,193	20,452	20,766	20,766
8290	No Child Left Behind	-	-	-	-
8291	Title I	14,340	15,990	16,380	17,028
8292	Title II	344	715	715	726
8297	PY Federal - Not Accrued	2,459	-	-	-
SUBTOTAL - Federal Income		64,587	65,032	68,325	70,280
8300 Other State Revenues					
8311	Other State Apportionments - Current Year	-	-	-	-
8319	Other State Apportionments - Prior Years	13,351	-	-	-
8381	Special Education - Entitlement (State)	108,610	117,439	117,786	118,273
8382	Special Education Reimbursement (State)	17,000	11,880	12,236	12,603
8520	Child Nutrition - State	1,728	1,841	1,869	1,869
8545	School Facilities Apportionments	160,665	171,360	174,240	174,960
8550	Mandated Cost Reimbursements	48,299	13,282	3,247	3,301
8560	State Lottery Revenue	40,488	43,822	45,628	46,975
8590	All Other State Revenue	-	-	-	-
8593	Prop 39 Clean Energy	50,793	-	-	-
SUBTOTAL - Other State Income		440,933	359,623	355,007	357,983
8600 Other Local Revenue					
8634	Food Service Sales	6,500	7,500	7,725	7,957
8650	Leases and Rentals	18,000	17,000	17,510	18,035
8676	After School Program Revenue	60,000	62,000	63,860	65,776
8693	Field Trips	14,941	15,018	15,728	16,267
8699	All Other Local Revenue	3,992	-	-	-
8781	All Other transfers from Districts or Charter Sch	-	9,000	9,270	9,548
SUBTOTAL - Local Revenues		103,433	110,518	114,093	117,583
8800 Donations/Fundraising					
8803	Fundraising	150,000	140,087	145,200	145,800
8804	PEC Grant	160,000	160,000	160,000	160,000
8813	Other Grants	20,000	20,000	20,600	21,218
SUBTOTAL - Fundraising and Grants		330,000	320,087	325,800	327,018
TOTAL REVENUE		2,570,995	2,612,853	2,717,884	2,809,336

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EXPENSES

Compensation & Benefits

1000	Certificated Salaries				
1100	Teachers Salaries	589,403	639,302	652,088	665,130
1101	Teacher - Stipends	-	25,000	25,500	26,010
1103	Teacher - Substitute Pay	10,800	6,120	6,242	6,367
1148	Teacher - Special Ed	48,095	52,000	53,040	54,101
1300	Certificated Supervisor & Administrator Salaries:	176,163	180,275	183,880	187,558
1940	Psychologist	20,000	20,400	20,808	21,224
	SUBTOTAL - Certificated Employees	844,461	923,097	941,559	960,390
2000	Classified Salaries				
2100	Classified Instructional Aide Salaries	74,725	101,000	128,520	131,610
2101	Classified - Electives	36,230	51,106	52,128	53,171
2103	Classified - Special Ed	27,500	41,020	41,840	42,677
2200	Classified Support Salaries	80,070	89,068	90,850	92,667
2300	Classified Supervisor & Administrator Salaries	81,000	30,600	31,212	31,836
2400	Classified Clerical & Office Salaries	39,456	53,500	54,570	55,661
2905	Other Classified - After School	20,850	20,850	21,267	21,692
	SUBTOTAL - Classified Employees	359,832	387,145	420,388	429,315
3000	Employee Benefits				
3100	STRS	104,875	132,320	152,270	172,964
3300	OASDI-Medicare-Alternative	40,651	43,598	46,423	47,387
3400	Health & Welfare Benefits	88,350	102,300	112,298	117,912
3500	Unemployment Insurance	17,225	23,296	23,957	23,476
3600	Workers Comp Insurance	18,064	19,654	20,429	20,846
3900	Other Employee Benefits	8,375	8,375	8,375	-
	SUBTOTAL - Employee Benefits	277,540	329,542	363,751	382,585

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4000	Books & Supplies				
4100	Approved Textbooks & Core Curricula Material:	6,938	4,998	5,234	5,414
4101	Approved Textbooks & Core Curricula Material:	-	7,500	2,060	530
4315	Custodial Supplies	3,000	3,000	3,090	3,183
4320	Educational Software	4,000	4,000	4,120	4,244
4325	Instructional Materials & Supplies	10,250	8,500	8,755	9,018
4326	Art & Music Supplies	1,000	1,500	1,545	1,591
4330	Office Supplies	5,000	5,000	5,150	5,305
4335	PE Supplies	750	750	773	796
4340	Professional Development Supplies	3,000	2,500	2,575	2,652
4345	Non Instructional Student Materials & Supplies	1,115	1,904	1,994	2,062
4346	Teacher Supplies	1,150	1,200	1,236	1,273
4410	Classroom Furniture, Equipment & Supplies	-	7,500	2,060	530
4420	Computers (individual items less than \$5k)	9,911	10,000	10,473	10,832
4423	Classroom Noncapitalized items 1	1,061	1,000	1,030	1,061
4710	Student Food Services	38,901	40,845	41,363	41,493
SUBTOTAL - Books and Supplies		86,075	100,197	91,458	89,983

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5000	Services & Other Operating Expenses				
5200	Travel & Conferences	5,700	5,000	5,150	5,305
5210	Conference Fees	5,000	5,000	5,150	5,305
5305	Dues & Membership - Professional	2,000	2,000	2,060	2,122
5450	Insurance - Other	29,000	31,800	32,754	33,737
5515	Janitorial, Gardening Services & Supplies	21,300	22,000	22,660	23,340
5520	Security	7,000	7,200	7,416	7,638
5530	Utilities - Water	10,600	11,000	11,330	11,670
5535	Utilities - All Utilities	25,400	26,000	26,780	27,583
5605	Equipment Leases	8,000	8,250	8,498	8,752
5610	Rent	393,536	393,536	393,536	393,536
5611	Prop 39 Related Costs	-	-	-	-
5615	Repairs and Maintenance - Building	10,000	10,000	10,300	10,609
5631	DEFERRED RENT	-	-	-	-
5803	Accounting Fees	11,000	11,300	11,639	11,988
5804	Board Development	5,000	5,000	5,150	5,305
5805	Administrative Fees	500	500	515	530
5809	Banking Fees	800	800	824	849
5812	Business Services	65,850	67,826	70,000	73,000
5815	Consultants - Instructional	75,000	31,000	31,000	31,930
5820	Consultants - Non Instructional - Custom 1	12,000	9,000	9,270	9,548
5824	District Oversight Fees	16,320	17,576	18,547	19,365
5830	Field Trips Expenses	24,778	25,000	26,183	27,080
5833	Fines and Penalties	500	500	515	530
5836	Fingerprinting	1,400	1,400	1,442	1,485
5839	Fundraising Expenses	17,500	18,000	18,540	19,096
5848	Licenses and Other Fees	4,500	3,500	3,605	3,713
5851	Marketing and Student Recruiting	500	1,000	1,030	1,061
5857	Payroll Fees	3,000	3,000	3,090	3,183
5860	Printing and Reproduction	8,474	10,000	10,473	10,832
5861	Prior Yr Exp (not accrued)	8,395	-	-	-
5863	Professional Development	14,000	5,000	5,150	5,305
5869	Special Education Contract Instructors	55,081	51,170	53,591	55,427
5872	Admin Fee	6,843	5,813	4,448	2,804
5875	Staff Recruiting	900	900	927	955
5878	Student Assessment	4,956	5,000	5,237	5,416
5884	Substitutes	4,000	4,200	4,326	4,456
5893	Transportation - Student	212	200	206	212
5910	Communications - Internet / Website Fees	6,000	6,200	6,386	6,578
5915	Postage and Delivery	602	600	628	650
5920	Communications - Telephone & Fax	6,396	6,600	6,798	7,002
SUBTOTAL - Services & Other Operating Expenses		872,042	812,870	825,152	837,894

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6000	Capital Outlay				
6100	Sites & Improvement of Sites	98,000	-	68,887	-
	SUBTOTAL - Capital Outlay	98,000	-	68,887	-
TOTAL EXPENSES		2,537,951	2,552,851	2,711,195	2,700,168