

North Oakland Community Charter School

Budget vs. Actuals

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As of 10/31/16

	Actual			Budget vs. Actual		Budget			Forecast Remaining	
	Aug	Sep	Oct	Actual YTD	Variance (YTD less Budget)	Approved Budget	Previous Month's Forecast	Current Forecast		Variance (Previous vs. Current Forecast)
SUMMARY										
Revenue										
LCFF Entitlement	70,983	97,087	183,052	351,122	2	1,639,868	1,639,346	1,642,029	2,683	1,290,907
Federal Revenue	2,459	1,923	3,528	7,911	1,604	56,698	59,888	64,483	4,595	56,572
Other State Revenues	5,180	21,832	4,922	31,934	11,190	413,895	418,272	423,279	5,007	391,345
Local Revenues	21,928	(776)	47,841	75,719	59,247	82,360	82,360	82,369	9	6,649
Fundraising and Grants	749	4,517	24,696	30,092	(34,908)	325,000	325,000	325,013	13	294,920
Total Revenue	101,300	124,584	264,039	496,779	37,135	2,517,821	2,524,866	2,537,172	12,306	2,040,394
Expenses										
Compensation and Benefits	72,996	158,374	130,138	405,894	24,398	1,608,562	1,558,189	1,558,326	(137)	1,152,432
Books and Supplies	1,662	6,387	11,332	19,922	5,149	75,211	75,211	75,371	(160)	55,449
Services and Other Operating Expenditures	46,007	63,572	75,722	228,653	2,381	830,200	870,672	877,027	(6,355)	648,374
Depreciation	-	-	-	-	-	-	-	-	-	-
Total Expenses	120,665	228,334	217,192	654,468	31,927	2,513,972	2,504,072	2,510,723	(6,652)	1,856,255
Operating Income	(19,365)	(103,750)	46,846	(157,690)	69,063	3,849	20,794	26,449	5,654	184,139
Fund Balance										
Beginning Balance (Unaudited)	409,480	390,115	286,365	490,901		490,901	490,901	490,901		
Audit Adjustment				-		-	-	-		
Beginning Balance (Audited)				490,901		490,901	490,901	490,901		
Operating Income	(19,365)	(103,750)	46,846	(157,690)		3,849	20,794	26,449		
Ending Fund Balance	390,115	286,365	333,211	333,211		494,750	511,695	517,350		
Capital Outlay										
Special Ed Reserve						130000	107800	107800		
Capital Campaign Reserve						90787.47	90787.47	90787.47		
Prop 39 Temporarily Restricted Amount						68,887	68,887	68,887		
Ending Fund Balance (Unrestricted)						205,075	244,221	249,875		

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As of 10/31/16

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Detail	Actual			Budget vs. Actual		Budget				
	Aug	Sep	Oct	Actual YTD	Variance (YTD less Budget)	Approved Budget	Previous Month's Forecast	Current Forecast	Variance (Previous vs. Current Forecast)	Forecast Remaining
Enrollment Summary						-	-	-	-	
K-3						90	90	90	-	
4-6						81	81	81	-	
7-8						54	54	54	-	
9-12						-	-	-	-	
Total Enrolled						225	225	225	-	
ADA %										
K-3						96%	96%	96%		
4-6						96%	96%	96%		
7-8						96%	96%	96%		
Average						96%	96%	96%		
ADA										
K-3						86.4	86.4	86.4		
4-6						77.8	77.8	77.8		
7-8						51.8	51.8	51.8		
9-12						0.0	0.0	0.0		
Total ADA						216.0	216.0	216.0		

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	Aug	Sep	Oct	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	44,877	44,877	80,779	170,533	0	918,249	917,627	920,310	2,683	749,777
8012 Education Protection Account Entitlement	-	-	67,466	67,466	0	280,215	280,215	280,215	-	212,749
8019 State Aid - Prior Years	1	-	-	1	1	-	-	-	-	(1)
8096 Charter Schools in Lieu of Property Taxes	26,105	52,210	34,807	113,122	0	441,404	441,504	441,504	-	328,382
SUBTOTAL - LCFF Entitlement	70,983	97,087	183,052	351,122	2	1,639,868	1,639,346	1,642,029	2,683	1,290,907
8100 Federal Revenue										
8181 Special Education - Entitlement	-	-	-	-	-	27,869	28,600	28,600	-	28,600
8182 Special Education Reimbursement	-	-	-	-	-	-	-	-	-	-
8220 Child Nutrition Programs	-	1,923	-	1,923	(1,677)	18,000	18,000	18,564	564	16,640
8290 No Child Left Behind	-	-	-	-	-	-	-	-	-	-
8291 Title I	-	-	3,528	3,528	956	10,290	10,290	14,211	3,921	10,683
8292 Title II	-	-	-	-	(135)	539	539	649	110	649
8296 Other Federal Revenue	-	-	-	-	-	-	-	-	-	-
8297 PY Federal - Not Accrued	2,459	-	-	2,459.450	2,459	-	2,459	2,459	-	-
SUBTOTAL - Federal Income	2,459	1,923	3,528	7,911	1,604	56,698	59,888	64,483	4,595	56,572
8300 Other State Revenues										
8319 Other State Apportionments - Prior Years	184	7,708	4,922	12,813.97	12,814	-	7,892	12,814	4,922	0
8381 Special Education - Entitlement (State)	4,996	13,989	-	18,985	18,985	109,080	108,648	108,648	-	89,663
8520 Child Nutrition - State	-	135	-	135	(182)	1,586	1,586	1,671	85	1,536
8545 School Facilities Apportionments	-	-	-	-	-	162,000	162,000	162,000	-	162,000
8550 Mandated Cost Reimbursements	-	-	-	-	(10,427)	52,133	47,321	47,321	-	47,321
8560 State Lottery Revenue	-	-	-	-	-	39,096	40,824	40,824	-	40,824
8590 All Other State Revenue	-	-	-	-	(10,000)	50,000	50,000	50,000	-	50,000
SUBTOTAL - Other State Income	5,180	21,832	4,922	31,934	11,190	413,895	418,272	423,279	5,007	391,345
8600 Other Local Revenue										
8634 Food Service Sales	400	1,458	595	2,452	804	8,240	8,240	8,240	-	5,788
8650 Leases and Rentals	5,583	-	-	11,166	7,566	18,000	18,000	18,000	-	6,834
8676 After School Program Revenue	-	2,546	12,819	15,365	9,965	27,000	27,000	27,000	-	11,635
8693 Field Trips	-	4,048	246	4,294	(706)	25,000	25,000	25,000	(0)	20,706
8699 All Other Local Revenue	-	-	-	-	(824)	4,120	4,120	4,129	9	4,129
8999 Uncategorized Revenue	15,945	(8,827)	34,181	42,442	42,442	-	-	-	-	(42,442)
SUBTOTAL - Local Revenues	21,928	(776)	47,841	75,719	59,247	82,360	82,360	82,369	9	6,649
8800 Donations/Fundraising										
8803 Fundraising	749	4,517	11,731	17,127	(11,873)	145,000	145,000	145,013	13	127,885
8804 PEC Grant	-	-	-	-	(32,000)	160,000	160,000	160,000	-	160,000
8813 Other Grants	-	-	12,965	12,965	8,965	20,000	20,000	20,000	-	7,035
SUBTOTAL - Fundraising and Grants	749	4,517	24,696	30,092	(34,908)	325,000	325,000	325,013	13	294,920
TOTAL REVENUE	101,300	124,584	264,039	496,779	37,135	2,517,821	2,524,866	2,537,172	12,306	2,040,394

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	Aug	Sep	Oct	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	22,035	62,542	55,791	141,448	(18,780)	613,336	574,502	574,502	-	433,054
1103	Teacher - Substitute Pay	-	110	2,304	2,414	2,266	23,400	6,120	6,120	-	3,706
1148	Teacher - Special Ed	2,405	4,810	4,810	12,024	(2,405)	48,095	48,095	48,095	-	36,071
1300	Certificated Supervisor & Administrator Salaries	12,121	22,336	14,696	58,737	(16)	176,163	176,163	176,163	-	117,426
1940	Psychologist	-	2,750	2,000	4,750	(750)	20,000	20,000	20,000	-	15,250
	SUBTOTAL - Certificated Employees	36,561	92,548	79,600	219,372	(19,685)	880,994	824,880	824,880	-	605,508
2000	Classified Salaries										
2100	Classified Instructional Aide Salaries	-	7,081	8,343	15,424	14,474	109,626	101,000	101,000	-	85,576
2101	Classified - Electives	1,812	3,623	3,623	9,058	7,425	60,437	76,985	76,985	-	67,927
2103	Classified - Special Ed	-	5,772	948	6,719	(2,628)	15,000	15,000	21,563	(6,563)	14,843
2200	Classified Support Salaries	6,753	7,250	6,650	26,320	893	84,367	86,866	86,866	-	60,546
2300	Classified Supervisor & Administrator Salaries	5,116	7,220	6,995	24,178	2,822	81,000	81,000	81,000	-	56,822
2400	Classified Clerical & Office Salaries	3,900	5,821	(329)	13,142	2,158	45,900	45,900	39,456	6,444	26,315
2905	Other Classified - After School	-	1,667	1,599	3,266	2,421	20,850	20,850	20,850	-	17,584
	SUBTOTAL - Classified Employees	17,581	38,434	27,828	98,106	27,565	417,180	427,601	427,719	(119)	329,613
3000	Employee Benefits										
3100	STRS	4,599	11,629	9,936	27,370	(2,917)	107,885	103,000	103,000	-	75,630
3200	PERS	-	-	-	-	-	-	-	-	-	-
3300	OASDI-Medicare-Alternative	1,876	4,871	3,407	11,400	(123)	46,363	45,262	45,278	(16)	33,878
3400	Health & Welfare Benefits	12,352	6,966	7,793	44,118	4,465	116,600	110,770	110,770	-	66,652
3500	Unemployment Insurance	27	768	236	1,030	9,246	20,066	19,515	19,515	-	18,485
3600	Workers Comp Insurance	-	1,741	1,339	3,080	7,265	19,473	18,787	18,789	(2)	15,709
3900	Other Employee Benefits	-	1,418	-	1,418	(1,418)	-	8,375	8,375	-	6,957
	SUBTOTAL - Employee Benefits	18,854	27,392	22,710	88,416	16,518	310,388	305,709	305,726	(18)	217,311

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4000 Books & Supplies										
4100 Approved Textbooks & Core Curricula Materials	-	190	1,151	1,341	993	7,000	7,000	7,000	0	5,659
4200 Books & Other Reference Materials	-	-	-	-	-	-	-	-	-	-
4315 Custodial Supplies	-	-	-	-	1,000	3,000	3,000	3,000	-	3,000
4320 Educational Software	-	-	-	-	1,333	4,000	4,000	4,000	-	4,000
4325 Instructional Materials & Supplies	100	2,329	868	3,523	(773)	8,250	8,250	8,250	-	4,727
4326 Art & Music Supplies	-	-	-	-	333	1,000	1,000	1,000	-	1,000
4330 Office Supplies	561	721	389	1,686	(352)	4,000	4,000	4,000	-	2,314
4335 PE Supplies	-	-	-	-	250	750	750	750	-	750
4340 Professional Development Supplies	1,000	254	1,100	2,354	(1,354)	3,000	3,000	3,000	-	646
4345 Non Instructional Student Materials & Supplies	-	-	-	-	1,000	3,000	3,000	3,000	0	3,000
4346 Teacher Supplies	-	-	-	-	383	1,150	1,150	1,150	-	1,150
4420 Computers (individual items less than \$5k)	-	2,483	1,210	3,993	(660)	10,000	10,000	10,000	0	6,007
4423 Classroom Noncapitalized items 1	-	-	-	-	354	1,061	1,061	1,061	-	1,061
4710 Student Food Services	-	410	6,615	7,026	2,641	29,000	29,000	29,160	(160)	22,134
SUBTOTAL - Books and Supplies	1,662	6,387	11,332	19,922	5,149	75,211	75,211	75,371	(160)	55,449

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	Aug	Sep	Oct	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	-	-	1	1	1,199	6,000	6,000	6,000	-	5,999
5210 Conference Fees	-	-	-	-	1,000	5,000	5,000	5,000	-	5,000
5305 Dues & Membership - Professional	-	40	-	80	260	1,700	1,700	1,700	-	1,620
5450 Insurance - Other	-	-	3,363	3,363	2,237	28,000	28,000	28,000	-	24,637
5515 Janitorial, Gardening Services & Supplies	2,058	2,078	1,047	5,183	(923)	21,300	21,300	21,300	-	16,117
5520 Security	-	1,604	-	3,332	(2,332)	5,000	5,000	5,000	-	1,668
5530 Utilities - Water	-	727	-	825	2,709	10,600	10,600	10,600	-	9,775
5535 Utilities - All Utilities	1,696	1,030	1,436	4,162	4,305	25,400	25,400	25,400	-	21,238
5605 Equipment Leases	-	1,312	30	2,028	(428)	8,000	8,000	8,000	-	5,972
5610 Rent	28,664	28,664	28,664	114,656	3,360	354,048	354,048	354,048	-	239,392
5611 Prop 39 Related Costs	-	-	-	-	19,600	98,000	98,000	98,000	-	98,000
5615 Repairs and Maintenance - Building	1,907	592	1,854	4,353	(2,353)	10,000	10,000	10,000	-	5,647
5631 Other Rentals, Leases and Repairs 1	-	-	-	-	140	700	700	700	-	700
5803 Accounting Fees	-	-	-	-	2,200	11,000	11,000	11,000	-	11,000
5804 Board Development	-	-	-	-	200	1,000	1,000	1,000	-	1,000
5805 Administrative Fees	-	-	-	8	92	500	500	500	-	492
5809 Banking Fees	59	76	45	313	7	1,600	1,600	1,600	-	1,287
5812 Business Services	5,461	5,488	-	16,436	5,514	65,850	65,850	65,850	-	49,414
5815 Consultants - Instructional	700	13,101	12,923	26,723	(23,443)	16,400	58,644	58,644	-	31,921
5820 Consultants - Non Instructional - Custom 1	312	749	1,221	2,282	(1,182)	5,500	9,000	9,000	-	6,718
5824 District Oversight Fees	-	-	-	-	4,264	16,399	16,393	16,420	(27)	16,420
5830 Field Trips Expenses	-	2,160	8,970	11,130	(6,130)	25,000	25,000	25,000	0	13,870
5836 Fingerprinting	49	515	254	843	(563)	1,400	1,400	1,400	-	557
5839 Fundraising Expenses	15	56	1,013	1,133	2,367	17,500	17,500	17,500	-	16,367
5848 Licenses and Other Fees	-	-	-	-	600	3,000	3,000	3,442	(442)	3,442
5857 Payroll Fees	184	202	181	760	907	5,000	5,000	5,000	-	4,240
5860 Printing and Reproduction	38	295	1,174	1,506	194	8,500	8,500	8,550	(50)	7,044
5861 Prior Yr Exp (not accrued)	1,808	757	5,547	8,112	(8,112)	-	2,566	8,395	(5,829)	283
5863 Professional Development	-	2	-	2	998	5,000	5,000	5,000	-	4,998
5869 Special Education Contract Instructors	-	1,450	5,309	8,803	(1,803)	35,000	35,000	35,000	0	26,197
5872 Admin Fee	-	-	-	-	3,917	15,064	6,862	6,862	-	6,862
5875 Staff Recruiting	-	900	-	900	(794)	530	900	900	-	-
5878 Student Assessment	-	-	-	-	1,000	5,000	5,000	5,000	0	5,000
5881 Student Information System	-	-	-	-	-	-	-	-	-	-
5884 Substitutes	-	-	-	3,151	(2,351)	4,000	4,000	4,000	-	849
5893 Transportation - Student	-	-	-	-	42	212	212	212	-	212
5899 Miscellaneous Operating Expenses	2,082	2,744	2,300	7,615	(7,615)	-	-	-	-	(7,615)
5910 Communications - Internet / Website Fees	625	267	307	1,732	268	6,000	6,000	6,000	-	4,268
5915 Postage and Delivery	-	(1,320)	17	(1,280)	1,400	600	600	608	(8)	1,888
5920 Communications - Telephone & Fax	349	-	-	349	1,783	6,396	6,396	6,396	-	6,047
SUBTOTAL - Services & Other Operating Exp.	46,007	63,572	75,722	228,653	2,381	830,200	870,672	877,027	(6,355)	648,374

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TOTAL EXPENSES	120,665	228,334	217,192	654,468	31,927	2,513,972	2,504,072	2,510,723	(6,652)	1,856,255
6900 Total Depreciation (includes Prior Years)	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENSES including Depreciation	120,665	228,334	217,192	654,468	31,927	2,513,972	2,504,072	2,510,723	(6,652)	1,856,255