

North Oakland Community Charter School

Budget vs. Actuals

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As of 9/30/16

	Actual			Budget vs. Actual		Budget				
	Jul	Aug	Sep	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	-	70,983	97,087	168,070	1	1,639,868	1,639,346	1,639,346	-	1,471,276
Federal Revenue	-	2,459	1,923	4,383	2,583	56,698	59,888	59,888	-	55,506
Other State Revenues	-	5,180	21,832	27,012	16,640	413,895	418,704	418,272	(432)	391,260
Local Revenues	6,726	21,928	(776)	27,878	19,642	82,360	82,360	82,360	-	54,482
Fundraising and Grants	130	749	4,517	5,396	(27,104)	325,000	325,000	325,000	-	319,604
Total Revenue	6,857	101,300	124,584	232,740	11,763	2,517,821	2,525,298	2,524,866	(432)	2,292,126
Expenses										
Compensation and Benefits	44,385	72,996	158,374	275,755	5,550	1,608,562	1,558,189	1,558,189	-	1,282,434
Books and Supplies	540	1,662	6,387	8,589	10,214	75,211	75,211	75,211	-	66,622
Services and Other Operating Expenditures	43,352	46,007	63,572	152,931	3,600	830,200	877,829	870,672	7,157	717,741
Depreciation	-	-	-	-	-	-	-	-	-	-
Total Expenses	88,277	120,665	228,334	437,276	19,363	2,513,972	2,511,229	2,504,072	7,157	2,066,796
Operating Income	(81,421)	(19,365)	(103,750)	(204,536)	31,126	3,849	14,070	20,794	6,725	225,330
Fund Balance										
Beginning Balance (Unaudited)	490,901	409,480	390,115	490,901		490,901	490,901	490,901		
Audit Adjustment	-			-		-	-	-		
Beginning Balance (Audited)	490,901			490,901		490,901	490,901	490,901		
Operating Income	(81,421)	(19,365)	(103,750)	(204,536)		3,849	14,070	20,794		
Ending Fund Balance	409,480	390,115	286,365	286,365		494,750	504,970	511,695		
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	199,496	244,221		

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Detail	Actual			Budget vs. Actual	Budget				
	Jul	Aug	Sep	Variance (YTD less Budget) Actual YTD	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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REVENUE										
LCFF Entitlement										
8011 Charter Schools LCFF - State Aid	-	44,877	44,877	89,754	(0)	918,249	917,627	917,627	-	827,873
8012 Education Protection Account Entitlement	-	-	-	-	-	280,215	280,215	280,215	-	280,215
8019 State Aid - Prior Years	-	1	-	1	1	-	-	-	-	(1)
8096 Charter Schools in Lieu of Property Taxes	-	26,105	52,210	78,315	(0)	441,404	441,504	441,504	-	363,189
SUBTOTAL - LCFF Entitlement	-	70,983	97,087	168,070	1	1,639,868	1,639,346	1,639,346	-	1,471,276
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	123	18,000	18,000	18,000	-	16,077
8290 No Child Left Behind	-	-	-	-	-	-	-	-	-	-
8291 Title I	-	-	-	-	-	10,290	10,290	10,290	-	10,290
8292 Title II	-	-	-	-	-	539	539	539	-	539
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	4,383	2,583	56,698	59,888	59,888	-	55,506
8300 Other State Revenues										
8319 Other State Apportionments - Prior Years	-	184	7,708	7,892.18	7,892	-	7,892	7,892	-	-
8381 Special Education - Entitlement (State)	-	4,996	13,989	18,985	18,985	109,080	109,080	108,648	(432)	89,663
8520 Child Nutrition - State	-	-	135	135	(23)	1,586	1,586	1,586	-	1,451
8545 School Facilities Apportionments	-	-	-	-	-	162,000	162,000	162,000	-	162,000
8550 Mandated Cost Reimbursements	-	-	-	-	(5,213)	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	-	-	-	-	(5,000)	50,000	50,000	50,000	-	50,000
SUBTOTAL - Other State Income	-	5,180	21,832	27,012	16,640	413,895	418,704	418,272	(432)	391,260
8600 Other Local Revenue										
8634 Food Service Sales	-	400	1,458	1,858	1,034	8,240	8,240	8,240	-	6,382
8650 Leases and Rentals	5,583	5,583	-	11,166	9,366	18,000	18,000	18,000	-	6,834
8676 After School Program Revenue	-	-	2,546	2,546	(154)	27,000	27,000	27,000	-	24,454
8693 Field Trips	-	-	4,048	4,048	1,548	25,000	25,000	25,000	-	20,952
8699 All Other Local Revenue	-	-	-	-	(412)	4,120	4,120	4,120	-	4,120
8999 Uncategorized Revenue	1,143	15,945	(8,827)	8,261	8,261	-	-	-	-	(8,261)
SUBTOTAL - Local Revenues	6,726	21,928	(776)	27,878	19,642	82,360	82,360	82,360	-	54,482
8800 Donations/Fundraising										
8803 Fundraising	130	749	4,517	5,396	(9,104)	145,000	145,000	145,000	-	139,604
8804 PEC Grant	-	-	-	-	(16,000)	160,000	160,000	160,000	-	160,000
8813 Other Grants	-	-	-	-	(2,000)	20,000	20,000	20,000	-	20,000
SUBTOTAL - Fundraising and Grants	130	749	4,517	5,396	(27,104)	325,000	325,000	325,000	-	319,604
TOTAL REVENUE	6,857	101,300	124,584	232,740	11,763	2,517,821	2,525,298	2,524,866	(432)	2,292,126

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	Jul	Aug	Sep	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	1,080	22,035	62,542	85,657	(24,323)	613,336	574,502	574,502	-	488,845
1103	Teacher - Substitute Pay	-	-	110	110	2,230	23,400	6,120	6,120	-	6,010
1148	Teacher - Special Ed	-	2,405	4,810	7,214	(2,405)	48,095	48,095	48,095	-	40,881
1300	Certificated Supervisor & Administrator Salaries	9,583	12,121	22,336	44,041	(0)	176,163	176,163	176,163	-	132,122
1940	Psychologist	-	-	2,750	2,750	(750)	20,000	20,000	20,000	-	17,250
	SUBTOTAL - Certificated Employees	10,663	36,561	92,548	139,772	(25,248)	880,994	824,880	824,880	-	685,108
2000	Classified Salaries										
2100	Classified Instructional Aide Salaries	-	-	7,081	7,081	12,851	109,626	101,000	101,000	-	93,919
2101	Classified - Electives	-	1,812	3,623	5,435	5,554	60,437	76,985	76,985	-	71,550
2103	Classified - Special Ed	-	-	5,772	5,772	(3,044)	15,000	15,000	15,000	-	9,229
2200	Classified Support Salaries	5,667	6,753	7,250	19,670	399	84,367	86,866	86,866	-	67,196
2300	Classified Supervisor & Administrator Salaries	4,847	5,116	7,220	17,183	3,067	81,000	81,000	81,000	-	63,817
2400	Classified Clerical & Office Salaries	3,750	3,900	5,821	13,471	(1,996)	45,900	45,900	45,900	-	32,429
2905	Other Classified - After School	-	-	1,667	1,667	2,124	20,850	20,850	20,850	-	19,183
	SUBTOTAL - Classified Employees	14,263	17,581	38,434	70,278	18,954	417,180	427,601	427,601	-	357,322
3000	Employee Benefits										
3100	STRS	1,206	4,599	11,629	17,434	(3,409)	107,885	103,000	103,000	-	85,566
3200	PERS	-	-	-	-	-	-	-	-	-	-
3300	OASDI-Medicare-Alternative	1,246	1,876	4,871	7,993	(1,102)	46,363	45,262	45,262	-	37,268
3400	Health & Welfare Benefits	17,007	12,352	6,966	36,326	2,541	116,600	110,770	110,770	-	74,444
3500	Unemployment Insurance	-	27	768	794	8,454	20,066	19,515	19,515	-	18,721
3600	Workers Comp Insurance	-	-	1,741	1,741	6,778	19,473	18,787	18,787	-	17,046
3900	Other Employee Benefits	-	-	1,418	1,418	(1,418)	-	8,375	8,375	-	6,957
	SUBTOTAL - Employee Benefits	19,459	18,854	27,392	65,705	11,844	310,388	305,709	305,709	-	240,003

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4000 Books & Supplies										
4100 Approved Textbooks & Core Curricula Materials	-	-	190	190	1,560	7,000	7,000	7,000	-	6,810
4315 Custodial Supplies	-	-	-	-	750	3,000	3,000	3,000	-	3,000
4320 Educational Software	-	-	-	-	1,000	4,000	4,000	4,000	-	4,000
4325 Instructional Materials & Supplies	226	100	2,329	2,655	(592)	8,250	8,250	8,250	-	5,595
4326 Art & Music Supplies	-	-	-	-	250	1,000	1,000	1,000	-	1,000
4330 Office Supplies	15	561	721	1,297	(297)	4,000	4,000	4,000	-	2,703
4335 PE Supplies	-	-	-	-	188	750	750	750	-	750
4340 Professional Development Supplies	-	1,000	254	1,254	(504)	3,000	3,000	3,000	-	1,746
4345 Non Instructional Student Materials & Supplies	-	-	-	-	750	3,000	3,000	3,000	-	3,000
4346 Teacher Supplies	-	-	-	-	288	1,150	1,150	1,150	-	1,150
4420 Computers (individual items less than \$5k)	300	-	2,483	2,783	(283)	10,000	10,000	10,000	-	7,217
4423 Classroom Noncapitalized items 1	-	-	-	-	265	1,061	1,061	1,061	-	1,061
4710 Student Food Services	-	-	410	410	6,840	29,000	29,000	29,000	-	28,590
SUBTOTAL - Books and Supplies	540	1,662	6,387	8,589	10,214	75,211	75,211	75,211	-	66,622

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5000 Services & Other Operating Expenses										
5200 Travel & Conferences	-	-	-	-	600	6,000	6,000	6,000	-	6,000
5210 Conference Fees	-	-	-	-	500	5,000	5,000	5,000	-	5,000
5305 Dues & Membership - Professional	40	-	40	80	90	1,700	1,700	1,700	-	1,620
5450 Insurance - Other	-	-	-	-	2,800	28,000	28,000	28,000	-	28,000
5515 Janitorial, Gardening Services & Supplies	-	2,058	2,078	4,136	(2,006)	21,300	21,300	21,300	-	17,164
5520 Security	1,729	-	1,604	3,332	(2,832)	5,000	5,000	5,000	-	1,668
5530 Utilities - Water	98	-	727	825	1,825	10,600	10,600	10,600	-	9,775
5535 Utilities - All Utilities	-	1,696	1,030	2,726	3,624	25,400	25,400	25,400	-	22,674
5605 Equipment Leases	686	-	1,312	1,998	(1,198)	8,000	8,000	8,000	-	6,002
5610 Rent	28,664	28,664	28,664	85,992	2,520	354,048	354,048	354,048	-	268,056
5611 Prop 39 Related Costs	-	-	-	-	9,800	98,000	98,000	98,000	-	98,000
5615 Repairs and Maintenance - Building	-	1,907	592	2,499	(1,499)	10,000	10,000	10,000	-	7,501
5631 Other Rentals, Leases and Repairs 1	-	-	-	-	70	700	700	700	-	700
5803 Accounting Fees	-	-	-	-	1,100	11,000	11,000	11,000	-	11,000
5804 Board Development	-	-	-	-	100	1,000	1,000	1,000	-	1,000
5805 Administrative Fees	8	-	-	8	42	500	500	500	-	492
5809 Banking Fees	134	59	76	269	(109)	1,600	1,600	1,600	-	1,331
5812 Business Services	5,488	5,461	5,488	16,436	27	65,850	65,850	65,850	-	49,414
5815 Consultants - Instructional	-	700	13,101	13,801	(12,161)	16,400	58,644	58,644	-	44,844
5820 Consultants - Non Instructional - Custom 1	-	312	749	1,061	(511)	5,500	9,000	9,000	-	7,939
5824 District Oversight Fees	-	-	-	-	2,952	16,399	16,393	16,393	-	16,393
5830 Field Trips Expenses	-	-	2,160	2,160	340	25,000	25,000	25,000	-	22,840
5836 Fingerprinting	25	49	515	589	(449)	1,400	1,400	1,400	-	811
5839 Fundraising Expenses	49	15	56	120	1,630	17,500	17,500	17,500	-	17,380
5848 Licenses and Other Fees	-	-	-	-	300	3,000	3,000	3,000	-	3,000
5857 Payroll Fees	193	184	202	579	671	5,000	5,000	5,000	-	4,421
5860 Printing and Reproduction	-	38	295	332	518	8,500	8,500	8,500	-	8,168
5861 Prior Yr Exp (not accrued)	-	1,808	757	2,566	(2,566)	-	1,810	2,566	(756)	0
5863 Professional Development	-	-	2	2	498	5,000	5,000	5,000	-	4,998
5869 Special Education Contract Instructors	2,044	-	1,450	3,494	6	35,000	35,000	35,000	-	31,506
5872 Admin Fee	-	-	-	-	2,712	15,064	15,145	6,862	8,282	6,862
5875 Staff Recruiting	-	-	900	900	(847)	530	530	900	(370)	-
5878 Student Assessment	-	-	-	-	500	5,000	5,000	5,000	-	5,000
5881 Student Information System	-	-	-	-	-	-	-	-	-	-
5884 Substitutes	3,151	-	-	3,151	(2,751)	4,000	4,000	4,000	-	849
5893 Transportation - Student	-	-	-	-	21	212	212	212	-	212
5899 Miscellaneous Operating Expenses	489	2,082	2,744	5,315	(5,315)	-	-	-	-	(5,315)
5910 Communications - Internet / Website Fees	534	625	267	1,425	75	6,000	6,000	6,000	-	4,575
5915 Postage and Delivery	23	-	(1,320)	(1,297)	1,357	600	600	600	-	1,897
5920 Communications - Telephone & Fax	-	349	-	349	1,250	6,396	6,396	6,396	-	6,047
SUBTOTAL - Services & Other Operating Exp.	43,352	46,007	63,572	152,931	3,600	830,200	877,829	870,672	7,157	717,741

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TOTAL EXPENSES	88,277	120,665	228,334	437,276	19,363	2,513,972	2,511,229	2,504,072	7,157	2,066,796
6900 Total Depreciation (includes Prior Years)	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENSES including Depreciation	88,277	120,665	228,334	437,276	19,363	2,513,972	2,511,229	2,504,072	7,157	2,066,796