

Citizens of the World Charter Schools - Los Angeles
12-13 Forecast vs. Budget by School (April 2013)

		FY 12-13 Forecast (Current Month)					FY 12-13 Revised Budget (Nov 2012)					FY 12-13 Variance to Budget (Better/(Worse))				
		RSO	HW	SL	MV	Total	RSO	HW	SL	MV	Total	RSO	HW	SL	MV	Total
Enrollment			256	241	-	497		264	254	-	518		(8)	(13)	-	(21)
	ADA		246	224	-	470		253	236	-	489		(7)	(12)	-	(19)
REVENUE																
8011-8096 · Revenue Limit Sources																
8015 · Charter School General Purpose - State Aid		\$ -	\$ 923,778	\$ 839,443	\$ -	\$ 1,763,221	\$ -	\$ 951,348	\$ 885,385	\$ -	\$ 1,836,733	\$ -	\$ (27,570)	\$ (45,942)	\$ -	\$ (73,512)
8019 · Charter Schools General Purpose - Prior Year		-	(117)	-	-	(117)	-	-	-	-	-	-	(117)	-	-	(117)
8096 · In lieu of Property Taxes		-	334,738	304,178	-	638,916	-	344,744	320,841	-	665,585	-	(10,007)	(16,663)	-	(26,670)
Total 8011-8096 · Revenue Limit Sources		-	1,258,399	1,143,621	-	2,402,020	-	1,296,092	1,206,226	-	2,502,318	-	(37,693)	(62,605)	-	(100,298)
8100-8290 · Other Federal Income																
8181 · Special Education - IDEA		-	46,857	42,579	-	89,436	-	47,708	44,400	-	92,107	-	(850)	(1,820)	-	(2,671)
8220 · Child Nutrition (Federal)		-	34,165	41,360	-	75,525	-	45,611	41,655	-	87,266	-	(11,446)	(295)	-	(11,741)
8291 · Title I, A, Basic Low Income		-	24,870	-	-	24,870	-	23,756	29,158	-	52,914	-	1,114	(29,158)	-	(28,044)
8292 · Title II, A Teacher Quality		-	1,141	-	-	1,141	-	7,128	6,858	-	13,986	-	(5,987)	(6,858)	-	(12,845)
8293 · Title II, D EETT		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8294 · Title III, Limited English (LEP)		-	7,821	-	-	7,821	-	2,565	-	-	2,565	-	5,256	-	-	5,256
8295 · Title V, A Innovative Education		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8296 · Title V, B Charter Schools Grants		-	48,128	200,621	-	248,749	-	3,989	-	-	3,989	-	44,139	200,621	-	244,760
8297 · Other Federal Income		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total 8100-8290 · Other Federal Income		-	162,982	284,561	-	447,542	-	130,756	122,071	-	252,827	-	32,226	162,489	-	194,715
8300-8599 · Other State Income																
8311 · Special Ed - AB 602		-	138,767	126,098	-	264,865	-	142,195	132,336	-	274,531	-	(3,428)	(6,238)	-	(9,666)
8312 · Supplemental Hours		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8434 · Class Size Reduction (K-3)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8520 · Child Nutrition (State)		-	3,028	3,051	-	6,078	-	3,424	3,140	-	6,564	-	(396)	(89)	-	(485)
8560 · State Lottery Revenue		-	37,913	34,452	-	72,365	-	35,608	33,139	-	68,748	-	2,305	1,312	-	3,617
8590 · Charter Sch Categorical Blk Gr		-	131,512	120,562	-	252,073	-	134,332	133,463	-	267,795	-	(2,820)	(12,901)	-	(15,722)
8591 · SB740		-	-	-	-	-	-	-	108,845	-	108,845	-	-	(108,845)	-	(108,845)
8593 · Art and Music Block Grant		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8595 · Secondary School Counselors		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8599 · Other State Revenue		-	33,774	28,412	-	62,186	-	34,695	29,955	-	64,650	-	(921)	(1,544)	-	(2,465)
Total 8300-8599 · Other State Income		-	344,993	312,574	-	657,567	-	350,254	440,878	-	791,132	-	(5,261)	(128,304)	-	(133,565)
8600-8699 · Other Income-Local																
8634 · Food Service Sales		-	28,928	28,358	-	57,286	-	35,893	35,710	-	71,603	-	(6,965)	(7,352)	-	(14,317)
8660 · Interest Income		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8690 · All Other Income (afterschool, summer school, Enrichment)		3,310	140,347	84	-	143,742	-	205,470	-	-	205,470	3,310	(65,123)	84	-	(61,729)
8698 · Grants		-	-	500	-	500	-	-	-	-	-	-	-	500	-	500
8699 · Fundraising		-	341,897	253,677	-	595,574	-	360,210	381,166	-	741,376	-	(18,313)	(127,489)	-	(145,802)
8999 · Prior Year Adjustments		-	4,687	-	-	4,687	-	10,365	-	-	10,365	-	(5,678)	-	-	(5,678)
Total 8600-8699 · Other Income-Local		3,310	515,860	282,619	-	801,788	-	611,939	416,876	-	1,028,815	3,310	(96,079)	(134,257)	-	(227,026)
TOTAL REVENUE		3,310	2,282,233	2,023,375	-	4,308,918	-	2,389,041	2,186,052	-	4,575,092	3,310	(106,807)	(162,677)	-	(266,175)

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EXPENSE	FY 12-13 Forecast (Current Month)					FY 12-13 Revised Budget (Nov 2012)					FY 12-13 Variance to Budget (Better/(Worse))				
	RSO	HW	SL	MV	Total	RSO	HW	SL	MV	Total	RSO	HW	SL	MV	Total
1000 · Certificated Salaries															
1110 · Teachers Salaries	-	706,846	630,010	-	1,336,856	-	705,103	635,248	-	1,340,352	-	(1,743)	5,238	-	3,496
1170 · Teachers Subs	-	25,161	16,422	-	41,583	-	21,450	11,850	-	33,300	-	(3,711)	(4,572)	-	(8,283)
1175 · Teachers - Extra Duty/Stipend	959	4,000	3,706	-	8,665	-	5,500	2,646	-	8,146	(959)	1,500	(1,060)	-	(519)
1200 · Certificated Pupil Support	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1300 · Certificated School Administrators	99,782	109,144	182,358	-	391,284	99,784	109,146	182,355	-	391,285	2	2	(3)	-	1
1900 · Other Certificated	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total 1000 · Certificated Salaries	100,741	845,151	832,497	-	1,778,388	99,784	841,199	832,100	-	1,773,083	(957)	(3,952)	(397)	-	(5,306)
2000 · Classified Salaries															
2100 · Instructional Aides	-	209,782	203,694	-	413,475	-	233,119	207,577	-	440,696	-	23,337	3,883	-	27,221
2200 · Classified Support (maintenance, food)	-	(140)	-	-	(140)	-	(140)	2,804	-	2,664	-	-	2,804	-	2,804
2300 · Classified School Administrators	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2400 · Clerical/Technical/Office	35,572	75,609	45,320	-	156,502	26,920	78,366	46,687	-	151,973	(8,652)	2,756	1,367	-	(4,529)
2900 · Other Classified (noon and yard supervisors, etc)	-	98,828	2,360	-	101,188	-	94,676	6,660	-	101,336	-	(4,152)	4,300	-	148
Total 2000 · Classified Salaries	35,572	384,079	251,374	-	671,025	26,920	406,020	263,728	-	696,668	(8,652)	21,941	12,354	-	25,643
3000 · Employee Benefits															
3111 · STRS	8,343	68,113	68,232	-	144,688	8,240	68,973	68,655	-	145,869	(103)	860	423	-	1,181
3212 · PERS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3311 · Social Security (OASDI)	2,265	25,435	16,304	-	44,004	1,669	25,673	16,440	-	43,782	(596)	238	136	-	(222)
3331 · Medicare	1,995	17,772	15,768	-	35,535	1,839	18,111	15,902	-	35,851	(157)	339	135	-	317
3401 · H & W Payment (medical, dental, vision insurance)	3,440	98,089	57,495	-	159,024	936	93,344	61,707	-	155,987	(2,504)	(4,746)	4,212	-	(3,038)
3501 · SUI Payment Account	1,511	13,564	11,974	-	27,050	1,395	13,739	12,065	-	27,198	(117)	175	91	-	149
3601 · Wkr Comp Payment Account	15,063	(1,067)	5,379	-	19,375	15,064	5,380	5,379	-	25,823	1	6,447	-	-	6,448
3901 · 403B	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3902 · Other Benefits	-	1,674	-	-	1,674	-	-	-	-	-	-	(1,674)	-	-	(1,674)
Total 3000 · Employee Benefits	32,618	223,580	175,152	-	431,350	29,143	225,219	180,149	-	434,510	(3,475)	1,638	4,997	-	3,160
4000 · Supplies															
4110 · Textbooks	-	5,988	36,640	-	42,628	-	22,440	36,640	-	59,080	-	16,452	-	-	16,452
4210 · Other Books and Reference Materials	-	2,258	32,674	-	34,932	-	893	25,338	-	26,231	-	(1,365)	(7,336)	-	(8,701)
4310 · Instructional Materials	-	10,570	18,034	-	28,604	-	26,491	30,990	-	57,481	-	15,921	12,956	-	28,877
4350 · Office Supplies	605	10,953	14,086	-	25,644	2,000	12,323	10,668	-	24,991	1,395	1,370	(3,418)	-	(653)
4370 · Custodial Supplies	-	290	37	-	327	3,000	556	2,000	-	5,556	3,000	266	1,963	-	5,229
4390 · Other Supplies	1,096	14,923	9,125	-	25,144	-	15,241	15,000	-	30,241	(1,096)	318	5,875	-	5,097
4400 · Noncapitalized Furniture/Equipment	-	5,593	10,922	-	16,515	-	5,000	7,591	-	12,591	-	(593)	(3,331)	-	(3,924)
4700 · Food Supplies	-	63,743	76,678	-	140,421	-	75,850	71,258	-	147,108	-	12,107	(5,420)	-	6,687
4710 · Food for School Lunch Program	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4790 · Food Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total 4000 · Supplies	1,701	114,319	198,196	-	314,215	5,000	158,795	199,485	-	363,279	3,299	44,476	1,289	-	49,064

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	RSO	HW	SL	MV	Total	RSO	HW	SL	MV	Total	RSO	HW	SL	MV	Total
5000 • Operating Services															
5200 • Travel and Conferences	-	7,111	652	-	7,763	1,500	3,500	-	-	5,000	1,500	(3,611)	(652)	-	(2,763)
5300 • Dues and Fees	-	4,110	6,250	-	10,360	-	4,450	6,250	-	10,700	-	340	-	-	340
5450 • Insurance (property, student accident, board)	16,906	6,039	6,038	-	28,983	16,905	6,039	6,038	-	28,982	(1)	-	-	-	(1)
5500 • Utilities and Housekeeping	54,467	141	376	-	54,984	86,861	141	1,000	-	88,002	32,394	-	624	-	33,018
5610 • Building Rent	-	104,123	180,269	-	284,392	-	104,122	180,330	-	284,452	-	(1)	61	-	60
5620 • Equipment Rental	-	5,234	13,015	-	18,249	-	5,184	6,000	-	11,184	-	(50)	(7,015)	-	(7,066)
5630 • Vendor Repairs	4,655	2,335	840	-	7,830	-	3,135	3,000	-	6,135	(4,655)	800	2,160	-	(1,695)
5812 • Pupil Transportation - General	-	7,015	5,000	-	12,015	-	4,700	5,000	-	9,700	-	(2,315)	-	-	(2,315)
5820 • Legal/Audit	34,155	3,410	1,445	-	39,010	14,000	3,600	13,500	-	31,100	(20,155)	190	12,055	-	(7,910)
5830 • Advertisement/Recruitment	75	1,050	6,722	(1)	7,846	-	1,765	5,000	3,000	9,765	(75)	715	(1,722)	3,001	1,919
5850 • Non-Instructional Consultants	500	6,164	13,102	-	19,766	2,500	18,662	5,000	-	26,162	2,000	12,498	(8,102)	-	6,396
5851 • Instructional Consultants	-	218,991	41,581	-	260,572	-	164,592	44,100	-	208,692	-	(54,399)	2,519	-	(51,880)
5853 • ExED	68,831	22,070	32,100	-	123,001	112,166	4,414	6,420	-	123,000	43,335	(17,656)	(25,680)	-	(1)
5890 • Other Services & Operating Expe	2,930	6,703	7,672	-	17,305	-	6,560	10,000	-	16,560	(2,930)	(143)	2,328	-	(745)
5891 • Factoring Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5896 • Fair Share Special Education Cost	-	74,249	67,473	-	141,722	-	75,961	70,695	-	146,655	-	1,712	3,222	-	4,933
5897 • Fundraising Cost	-	26,191	6,748	-	32,939	-	5,093	7,620	-	12,713	-	(21,098)	872	-	(20,226)
5900 • Communications (tele, internet, postage)	1,902	7,403	8,000	-	17,305	-	6,013	8,000	-	14,013	(1,902)	(1,390)	-	-	(3,292)
5910 • Telephone/Internet Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5920 • Internet Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5930 • Postage (UPS, Fedex, US Mail)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total 5000 • Operating Services	184,421	502,339	397,283	1	1,084,043	233,932	417,929	377,952	3,000	1,032,814	49,511	(84,410)	(19,330)	2,999	(51,229)
6000 • Capital Outlay															
6900 • Depreciation	-	794	-	-	794	-	794	542	-	1,336	-	-	542	-	542
Total 6000 • Capital Outlay	-	794	-	-	794	-	794	542	-	1,336	-	-	542	-	542
7000 • Other Outgo															
7299 • District Oversight Fee	-	16,329	10,372	-	26,701	-	15,388	14,168	-	29,556	-	(940)	3,796	-	2,856
7310 • INDIRECT COSTS (Transferred to Central Admin)	(351,747)	175,875	175,876	-	3	(394,779)	197,331	197,448	-	-	(43,031)	21,456	21,572	-	(3)
7438 • Debt Service - Interest	-	-	1,375	-	1,375	-	-	-	-	-	-	-	(1,375)	-	(1,375)
Total 7000 • Other Outgo	(351,747)	192,203	187,623	-	28,079	(394,779)	212,719	211,616	-	29,556	(43,031)	20,516	23,993	-	1,478
TOTAL EXPENSES	3,306	2,262,465	2,042,123	1	4,307,895	-	2,262,675	2,065,571	3,000	4,331,246	(3,306)	210	23,447	2,999	23,351
NET INCOME	4	19,768	(18,749)	-	1,024	-	126,365	120,481	(3,000)	243,846	4	(106,597)	(139,230)	3,000	(242,823)
Beginning Cash Balance	-	200,238	9,163	-	209,401	-	200,238	9,163	-	209,401	-	-	-	-	-
Cash Flow from Operating Activities															
Net Income	4	19,768	(18,749)	-	1,024	-	126,365	120,481	(3,000)	243,846	4	(106,597)	(139,230)	3,000	(242,823)
Change in Accounts Receivable															
Prior Year Accounts Receivable	-	336,131	-	-	336,131	-	336,131	-	-	336,131	-	(0)	-	-	(0)
Current Year Accounts Receivable	-	(600,679)	(717,963)	-	(1,318,643)	-	(714,522)	(679,107)	-	(1,393,628)	-	113,842	(38,856)	-	74,986
Change in Due from	(0)	-	(5,855)	-	(5,855)	(1,040)	(2,581)	(961)	-	(4,582)	1,039	2,581	(4,894)	-	(1,274)
Change in Accounts Payable	68,573	53,959	52,846	-	175,379	-	50,241	22,052	-	72,294	68,573	3,718	30,794	-	103,085
Change in Due to	(0)	(4,949)	0	-	(4,949)	-	17,482	171,636	-	189,118	(0)	(22,430)	(171,636)	-	(194,066)
Summer Savings Program	-	(5,000)	-	-	(5,000)	-	(5,000)	-	-	(5,000)	-	-	-	-	-
Change in Payroll Liabilities	274	(1,287)	937	-	(75)	1,041	(1,172)	1,727	-	1,595	(766)	(115)	(789)	-	(1,671)
Prepaid Expenditures	-	6,960	(15,031)	-	(8,071)	-	(56)	(13,766)	-	(13,822)	-	7,015	(1,265)	-	5,751
Deferred Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation Expense	-	795	-	-	795	-	795	542	-	1,336	-	-	(542)	-	(542)
Cash Flow from Investing Activities															
Capital Expenditures	-	-	(64,777)	-	(64,777)	-	-	(65,000)	-	(65,000)	-	-	223	-	223
Cash Flow from Financing Activities															
Source	120,000	-	602,500	(1)	722,499	-	-	452,500	450,000	902,500	120,000	-	150,000	(450,001)	(180,001)
Use	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Ending Cash Balance	188,851	5,935	(156,928)	(1)	37,857	1	7,921	19,267	447,000	474,189	188,850	(1,986)	(176,195)	(447,001)	(436,332)
5% of Expenses Reserve Target	165	113,123	102,106	0	215,395		113,134	103,279	150	216,562					