

Ocean Charter School
Proposed 2015-16 Adjusted Budget Narrative
Presented February 2016

Code	Line item	Description of Changes
	REVENUES:	
8011-8096	Local Control Funding Formula Revenue	\$97K decrease due to lower enrollment and resulting ADA. Assumes 465 enrollment at 95% attendance rate going forward.
8181	Federal Funds - Special Education	\$5K decrease due to lower ADA.
8311	Special Education – State	\$4K decrease from lower ADA.
8550	Mandate Block Grant	\$33K decrease due to lower per student amount (\$530 v. \$601) in final state budget. This is mostly a one-time amount with a very small portion (\$6K) making up ongoing amount.
8560	State Lottery Revenue	\$6K increase due to higher funding rate in final state calculations.
8591	SB740 Revenue	\$14K decrease due to lower ADA
8599	Other State Revenue	\$32K increase due to Teacher Effectiveness Grant added in final state budget.
8634	Food Service Sales	\$65K not included in original budget. Food service revenues and cost assumed to net to zero in original budget. \$62K of food service costs also added at line 4700 for net income of \$3K in adjusted budget.
8690	Other Local Revenue	\$34K decrease due to decrease in Aftercare due to lower enrollment (\$26K) offset by an increase in Aftercare from plans to utilize the waitlist to increase enrollment (\$6K) and a decrease in the forecast because afterschool Spanish was not offered this year (\$14K)
8698-8699	Grants/Fundraising	No change. Fundraising (annual appeal and other fundraising events and activities) expected to be unchanged.
8999	Prior Year Adjustment	\$32K increase due to \$7K increase in expected FY14-15 SB740 payment, \$4K increase in prior year Lottery payments, and \$20K estimated for SB740 revenues from years prior to FY14-15.
	Total Revenues	\$52K decrease.
	EXPENSES:	
1110	Teachers' Salaries	\$16K increase due to addition of MS math teacher (original budget included this position in line 1200 below) offset by lower salary from mid-year teacher resignation.
1170	Teacher Salaries – Substitute	\$17K increase due to continuation of long-term sub for teacher that resigned.
1175	Teacher Salaries – Stipends	\$4K decrease due to pay being accounted for in line 2100.
1200	Certificated Pupil Support	\$127K decrease. MS math support moved to line 1110 (teacher) and two intervention/supervision positions moved to line 2100.
2100	Classified Program Support (line item called Instructional Aide Salaries)	\$67K increase. Two intervention/supervision positions were moved from line 1200. Final changes in actual staffing in this category, mostly from filling budgeted positions, resulted in

	by the state)	small offsetting decrease.
2200	Classified Support Salaries	\$12K decrease due actual hours for staff with multiple assignments being reported in line 2100 or 2900.
2400	Office Staff	\$28K increase due to additional administrative hours incurred before and at beginning of school year and to accrued vacation/sick time paid out for employee who resigned at end of prior school year and to add part-time diversity/outreach position (this was budgeted under consultants).
2900	Office Classified Staff Salaries	\$10K decrease due primarily to decrease in one part-time Aftercare position.
3111	STRS Retirement System	\$15K decrease due to decrease in certificated salaries (1000 series line items).
3311	OASDI – Social Security	\$6K increase due to increase in classifies salaries (2000 series line items).
3401	Health & Welfare	\$13K decrease due to actual health insurance premiums being less than expected.
3601	Workers' Compensation	\$4K decrease primarily due to audit refund received.
3901	403B	\$10K decrease due to decrease in contribution for Director and to adjustment to estimate based on actuals to date.
4110 & 4210	Approved Textbooks & Books and Other Reference	\$5K decrease and 4K increase, respectively because classroom readers purchase instead of textbooks.
4310	Student Materials	\$3K decrease due primarily to \$2K reduction in 6-8 Science.
4350	Office Supplies	\$7K increase due to supplies needs exceeding budgeted amounts.
4390	Other Supplies	\$3K increase due to emergency supplies costing more than anticipated.
4400	Non Capitalized Equipment	\$17K decrease because security cameras and high jump equipment will be capitalized.
4700	Food and Food Supplies	\$62K increase. See notes for line 8634 above.
5200	Travel and Conferences	\$28K decrease from reduced admin PD (\$3K), the removal of Waldorf Math, Council, Music, Balavisx PD from the budget (\$7K), removing Waldorf training support for teachers not already paid for (\$10K), and moving Common Core Math and Music PD and Sensitivity Training (\$8k) to line 5850.
5500	Operation & Housekeeping Services	\$2K increase for additional cleaning needs.
5610	Facility Rent	\$17K increase from rent additional rent for the Yellow House at MV.
5620	Equipment Lease	\$7K increase primarily for rental of ramp to Yellow House
5630	Vendor Repairs	\$8K increase for granite walkway and plumbing at MV
5812	Field Trips	\$2K decrease primarily from elimination of buses for games/events.
5820	Legal Fees	\$71K increase to reflect additional legal costs incurred to date and expectation of continuing legal costs.
5850	Non-instructional Consultants	\$37K decrease. \$20K for website development has been removed. PD speakers and consultants was reduced by \$3K,

		diversity/outreach reduced because consultant has been moved onto payroll (\$3K), Development was reduced assuming use of volunteer time (\$10K). Common Core Math and Music PD and Sensitivity Training (\$8k) was moved from line 5200 and added Reading Specialist PD.
5851	Instructional Consultants	\$10K decrease to Ballroom/Folk dancing.
5890	Other Fees	\$2K decrease due to adjustment of forecast based on actuals to date
5896	Special Ed Fair Share – LAUSD	\$38K increase due to LAUSD rate increase that was announce after the budget was approved. Lower ADA has moderated this increase to some extent.
5900	Communications	\$7K Increase due to payment to LAUSD for communication costs at WC.
6901	Capital Outlay – Depreciation	\$7K decrease because budgeted improvements for an additional leased space did not materialize.
	Total Expenses	\$52K increase
	Net Income	\$104K decrease