

**CHARTER SCHOOL
INTERIM FINANCIAL REPORT - ALTERNATIVE FORM
First Interim Report Certification**

Charter School Name: North Oakland Community
(continued) Charter School
CDS #: 01-61259-6117972
Charter Approving Entity: Oakland Unified School District
County: Alameda
Charter #: 0302
Fiscal Year: 2020/21

CERTIFICATION OF FINANCIAL CONDITION

 X POSITIVE CERTIFICATION

As the Charter School Official, I certify that based upon current projections this charter will meet its financial obligations for the current fiscal year and subsequent two fiscal years.

 QUALIFIED CERTIFICATION

As the Charter School Official, I certify that based upon current projections this charter may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.

 NEGATIVE CERTIFICATION

As the Charter School Official, I certify that based upon current projections this charter will be unable to meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.

To the entity that approved the charter school:

(X) 2020/21 CHARTER SCHOOL FIRST INTERIM FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been approved, and is hereby filed by the charter school pursuant to *Education Code* Section 47604.33.

Signed: _____ Date: _____
Charter School Official
(Original signature required)

Print
Name: David M. Kloker Title: Head of School

To the County Superintendent of Schools:

(X) 2020/21 CHARTER SCHOOL FIRST INTERIM FINANCIAL REPORT -- ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to *Education Code* Section 47604.33.

Signed: _____ Date: _____
Authorized Representative of
Charter Approving Entity
(Original signature required)

Print
Name: Minh Co Title: Accounting Manager

For additional information on the First Interim Report, please contact:

For Approving Entity:

Minh Co
Name
Accounting Manager
Title
(510) 879-0132
Phone
minh.co@ousd.org
E-mail

For Charter School:

Spencer Styles
Name
Charter Impact, Inc.
Title
888-474-0322
Phone
sstyles@charterimpact.com
E-mail

This report has been verified for mathematical accuracy by the County Superintendent of Schools, pursuant to *Education Code* Section 47604.33.

ACOE District Advisor

Date

**CHARTER SCHOOL
INTERIM FINANCIAL REPORT - ALTERNATIVE FORM
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This charter school uses the following basis of accounting:

- ☒ **Accrual Basis** (Applicable Capital Assets / Interest on Long-Term Debt / Long-Term Liabilities objects are 6900, 7438, 9400-9499, and 9660-9669)
- ☐ **Modified Accrual Basis** (Applicable Capital Outlay / Debt Service/Fund Balance objects are 6100-6170, 6200-6500, 7438, 7439 and 9711-9789)

Description	Object Code	Adopted Budget - July 1			Actuals thru 10/31			1st Interim Budget		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
A. REVENUES										
1. LCFF Sources										
State Aid - Current Year	8011	812,918.00	-	812,918.00	156,126.00		156,126.00	884,416.00	-	884,416.00
Education Protection Account State Aid - Current Year	8012	197,509.00	-	197,509.00	81,696.00		81,696.00	326,782.00	-	326,782.00
State Aid - Prior Years	8019	-	-	-	-		-	-	-	-
Transfers to Charter Schools in Lieu of Property Taxes	8096	399,871.00	-	399,871.00	112,929.00		112,929.00	434,343.00	-	434,343.00
Other LCFF Transfers	8091, 8097	-	-	-	-		-	-	-	-
Total, LCFFSources		1,410,298.00	-	1,410,298.00	350,751.00	-	350,751.00	1,645,541.00	-	1,645,541.00
2. Federal Revenues										
Every Student Succeeds Act (Title I - V)	8290	-	50,441.00	50,441.00	-	-	-	-	54,867.00	54,867.00
Special Education - Federal	8181, 8182	-	23,250.00	23,250.00	-	-	-	-	23,375.00	23,375.00
Child Nutrition - Federal	8220	-	25,137.00	25,137.00	-	-	-	-	26,717.04	26,717.04
Donated Food Commodities	8221	-	-	-	-	-	-	-	-	-
Other Federal Revenues	8110, 8260-8299	-	29,183.63	29,183.63	-	37,351.57	37,351.57	-	135,433.00	135,433.00
Total, Federal Revenues		-	128,011.63	128,011.63	-	37,351.57	37,351.57	-	240,392.04	240,392.04
3. Other State Revenues										
Special Education - State	StateRevSE	-	124,003.28	124,003.28	-	29,114.00	29,114.00	-	103,973.88	103,973.88
All Other State Revenues	StateRevAO	37,435.12	162,187.48	199,622.61	700.00	936.10	1,636.10	29,737.71	198,661.40	228,399.11
Total, Other State Revenues		37,435.12	286,190.76	323,625.88	700.00	30,050.10	30,750.10	29,737.71	302,635.28	332,372.98
4. Other Local Revenues										
All Other Local Revenues	LocalRevAO	288,420.00	-	288,420.00	84,435.37		84,435.37	239,506.27	-	239,506.27
Total, Local Revenues		288,420.00	-	288,420.00	84,435.37	-	84,435.37	239,506.27	-	239,506.27
5. TOTAL REVENUES		1,736,153.12	414,202.39	2,150,355.51	435,886.37	67,401.67	503,288.04	1,914,784.98	543,027.32	2,457,812.29
B. EXPENDITURES										
1. Certificated Salaries										
Certificated Teachers' Salaries	1100	429,239.82	63,000.00	492,239.82	146,956.55	18,334.62	165,291.17	506,491.17	70,000.00	576,491.17
Certificated Pupil Support Salaries	1200	-	-	-	-	-	-	-	-	-
Certificated Supervisors' and Administrators' Salaries	1300	116,000.00	-	116,000.00	38,666.64	-	38,666.64	115,999.97	-	115,999.97
Other Certificated Salaries	1900	-	-	-	-	-	-	-	-	-
Total, Certificated Salaries		545,239.82	63,000.00	608,239.82	185,623.19	18,334.62	203,957.81	622,491.14	70,000.00	692,491.14
2. Non-certificated Salaries										
Non-certificated Instructional Aides' Salaries	2100	134,979.50	90,186.50	225,166.00	18,536.83	19,287.50	37,824.33	9,692.62	167,781.21	177,473.83
Non-certificated Support Salaries	2200	-	-	-	-		-	-	-	-
Non-certificated Supervisors' and Administrators' Sal.	2300	55,000.00	-	55,000.00	17,458.36	-	17,458.36	56,285.03	-	56,285.03
Clerical and Office Salaries	2400	-	-	-	-		-	-	-	-
Other Non-certificated Salaries	2900	43,680.00	-	43,680.00	6,920.69		6,920.69	41,864.69	-	41,864.69
Total, Non-certificated Salaries		233,659.50	90,186.50	323,846.00	42,915.88	19,287.50	62,203.38	107,842.34	167,781.21	275,623.55
3. Employee Benefits										
STRS	3101-3102	52,849.23	10,174.50	63,023.73	29,191.61	2,538.41	31,730.02	102,229.47	11,305.00	113,534.47
PERS	3201-3202	-	-	-	-		-	-	-	-
OASDI / Medicare / Alternative	3301-3302	39,296.93	7,812.77	47,109.70	5,863.53	1,705.39	7,568.92	18,696.66	13,850.14	32,546.80
Health and Welfare Benefits	3401-3402	55,323.69	24,961.35	80,285.04	19,369.46	-	19,369.46	80,036.13	-	80,036.13
Unemployment Insurance	3501-3502	5,201.00	1,225.00	6,426.00	791.19	-	791.19	6,503.19	-	6,503.19
Workers' Compensation Insurance	3601-3602	8,509.94	1,743.00	10,252.94	2,432.61	-	2,432.61	10,534.63	-	10,534.63
OPEB, Allocated	3701-3702	-	-	-	-		-	-	-	-
OPEB, Active Employees	3751-3752	-	-	-	-		-	-	-	-
Other Employee Benefits	3901-3902	-	-	-	-		-	-	-	-
Total, Employee Benefits		161,180.79	45,916.62	207,097.41	57,648.40	4,243.80	61,892.20	218,000.08	25,155.14	243,155.22
4. Books and Supplies										
Approved Textbooks and Core Curricula Materials	4100	9,700.00	-	9,700.00	-	-	-	9,700.00	-	9,700.00
Books and Other Reference Materials	4200	-	-	-	-	-	-	-	-	-
Materials and Supplies	4300	35,048.49	-	35,048.49	11,559.50	4,708.75	16,268.25	38,821.16	17,837.84	56,659.00
Noncapitalized Equipment	4400	-	-	-	387.63	4,765.83	5,153.46	387.63	4,765.83	5,153.46
Food	4700		36,689.00	36,689.00	95.25	152.40	247.65	62.95	28,912.70	28,975.65
Total, Books and Supplies		44,748.49	36,689.00	81,437.49	12,042.38	9,626.98	21,669.36	48,971.74	51,516.37	100,488.11
5. Services and Other Operating Expenditures										
Subagreements for Services	5100	-	-	-	23,760.77	17,358.75	41,119.52	51,435.60	193,476.40	244,912.00
Travel and Conferences	5200	-	-	-	-	-	-	-	-	-
Dues and Memberships	5300	2,261.00	-	2,261.00	375.00	-	375.00	2,261.00	-	2,261.00
Insurance	5400	33,990.00	-	33,990.00	30,570.21	-	30,570.21	36,385.00	-	36,385.00
Operations and Housekeeping Services	5500	47,082.00	-	47,082.00	10,255.35	-	10,255.35	37,918.18	-	37,918.18
Rentals, Leases, Repairs, and Noncap. Improvements	5600	43,400.00	375,600.00	419,000.00	126,925.22	-	126,925.22	226,353.14	173,765.00	400,118.14
Transfers of Direct Costs	5700-5799			-	-	-	-	-	-	-
Professional/Consulting Services and Operating Expend.	5800	242,136.48	120,780.00	362,916.48	115,525.25	-	115,525.25	240,205.10	7,770.00	247,975.10
Communications	5900	17,428.00	-	17,428.00	3,210.79	-	3,210.79	17,428.00	-	17,428.00
Total, Services and Other Operating Expenditures		386,297.48	496,380.00	882,677.48	310,622.59	17,358.75	327,981.34	611,986.02	375,011.40	986,997.42

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(continued) Charter School
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This charter school uses the following basis of accounting:

- ☒ **Accrual Basis** (Applicable Capital Assets / Interest on Long-Term Debt / Long-Term Liabilities objects are 6900, 7438, 9400-9499, and 9660-9669)
- ☐ **Modified Accrual Basis** (Applicable Capital Outlay / Debt Service/Fund Balance objects are 6100-6170, 6200-6500, 7438, 7439 and 9711-9789)

Description	Object Code	Adopted Budget - July 1			Actuals thru 10/31			1st Interim Budget		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
6. Capital Outlay (Objects 6100-6170, 6200-6500 for modified accrual basis only)										
Land and Land Improvements	6100-6170	-	-	-	-	-	-	-	-	-
Buildings and Improvements of Buildings	6200	-	-	-	-	-	-	-	-	-
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	-	-	-	-	-	-	-	-	-
Equipment	6400	-	-	-	-	-	-	-	-	-
Equipment Replacement	6500	-	-	-	-	-	-	-	-	-
Depreciation Expense (for accrual basis only)	6900	18,538.58	-	18,538.58	1,181.24	-	1,181.24	3,543.72	-	3,543.72
Total, Capital Outlay		18,538.58	-	18,538.58	1,181.24	-	1,181.24	3,543.72	-	3,543.72
7. Other Outgo										
Tuition to Other Schools	7110-7143	-	-	-	-	-	-	-	-	-
Transfers of Pass-through Revenues to Other LEAs	7211-7213	-	-	-	-	-	-	-	-	-
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE	-	-	-	-	-	-	-	-	-
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	-	-	-	-	-	-	-	-	-
All Other Transfers	7281-7299	-	-	-	-	-	-	-	-	-
Transfers of Indirect Costs	7300-7399	-	-	-	-	-	-	-	-	-
Debt Service:										
Interest	7438	-	-	-	369.68	-	369.68	369.68	-	369.68
Principal (for modified accrual basis only)	7439	-	-	-	-	-	-	-	-	-
Total, Other Outgo		-	-	-	369.68	-	369.68	369.68	-	369.68
8. TOTAL EXPENDITURES		1,389,664.66	732,172.12	2,121,836.78	610,403.36	68,851.65	679,255.01	1,613,204.72	689,464.12	2,302,668.84
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)										
		346,488.46	(317,969.73)	28,518.74	(174,516.99)	(1,449.98)	(175,966.97)	301,580.26	(146,436.81)	155,143.45
D. OTHER FINANCING SOURCES / USES										
1. Other Sources	8930-8979	-	-	-	-	-	-	-	-	-
2. Less: Other Uses	7630-7699	-	-	-	-	-	-	-	-	-
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	(317,969.73)	317,969.73	-	(8,688.98)	8,688.98	-	(162,988.80)	162,988.80	-
4. TOTAL OTHER FINANCING SOURCES / USES		(317,969.73)	317,969.73	-	(8,688.98)	8,688.98	-	(162,988.80)	162,988.80	-
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		28,518.73	0.00	28,518.74	(183,205.97)	7,239.00	(175,966.97)	138,591.46	16,552.00	155,143.45
F. FUND BALANCE, RESERVES										
1. Beginning Fund Balance										
a. As of July 1	9791	260,207.24	-	260,207.24	408,775.94	32,792.00	441,567.94	408,775.94	32,792.00	441,567.94
b. Adjustments to Beginning Balance	9793, 9795	-	-	-	-	(8,428.00)	(8,428.00)	-	(8,428.00)	(8,428.00)
c. Adjusted Beginning Balance		260,207.24	-	260,207.24	408,775.94	24,364.00	433,139.94	408,775.94	24,364.00	433,139.94
2. Ending Fund Balance, June 30 (E + F.1.c.)		288,725.97	0.00	288,725.98	225,569.97	31,603.00	257,172.97	547,367.40	40,916.00	588,283.39
Components of Ending Fund Balance :										
a. Nonspendable										
Revolving Cash (equals object 9130)	9711	-	-	-	-	-	-			-
Stores (equals object 9320)	9712	-	-	-	-	-	-			-
Prepaid Expenditures (equals object 9330)	9713	-	-	-	-	-	-			-
All Others	9719	-	-	-	-	-	-			-
b. Restricted	9740		-	-		31,603.00	31,603.00		40,916.00	40,916.00
c. Committed										
Stabilization Arrangements	9750	-	-	-	-	-	-			-
Other Commitments	9760	-	-	-	-	-	-			-
d. Assigned										
Other Assignments	9780	-	-	-	-	-	-			-
e. Unassigned/Unappropriated										
Reserve for Economic Uncertainties	9789	63,655.10	-	63,655.10	30,805.83	-	30,805.83	98,730.51	-	98,730.51
Unassigned/Unappropriated Amount	9790	225,070.87	0.00	225,070.87	194,764.14	-	194,764.14	448,636.89	(0.00)	448,636.88

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 (continued) Charter School
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 County: Alameda
 Charter #: 0302
 Fiscal Year: 2020/21

					1st Interim vs. Adopted Budget Increase, (Decrease)	
Description	Object Code	7/1 Adopted Budget (X)	Actuals thru 10/31 (Y)	1st Interim Budget (Z)	\$ Difference (Z) vs. (X)	% Change (Z) vs. (X)
A. REVENUES						
1. LCFF/Revenue Limit Sources						
State Aid - Current Year	8011	812,918.00	156,126.00	884,416.00	71,498.00	8.80%
Education Protection Account State Aid - Current Year	8012	197,509.00	81,696.00	326,782.00	129,273.00	65.45%
State Aid - Prior Years	8019	-	-	-	-	
Transfers to Charter Schools Funding in Lieu of Property Taxes	8096	399,871.00	112,929.00	434,343.00	34,472.00	8.62%
Other LCFF Transfers	8091, 8097	-	-	-	-	
Total, LCFF Sources		1,410,298.00	350,751.00	1,645,541.00	235,243.00	16.68%
2. Federal Revenues						
Every Student Succeeds Act (Title I-V)	8290	50,441.00	-	54,867.00	4,426.00	8.77%
Special Education - Federal	8181, 8182	23,250.00	-	23,375.00	125.00	0.54%
Child Nutrition - Federal	8220	25,137.00	-	26,717.04	1,580.04	6.29%
Donated Food Commodities	8221	-	-	-	-	
Other Federal Revenues	8110, 8260-8299	29,183.63	37,351.57	135,433.00	106,249.37	364.07%
Total, Federal Revenues		128,011.63	37,351.57	240,392.04	112,380.41	87.79%
3. Other State Revenues						
Special Education - State	StateRevSE	124,003.28	29,114.00	103,973.88	(20,029.40)	-16.15%
All Other State Revenues	StateRevAO	199,622.61	1,636.10	228,399.11	28,776.50	14.42%
Total, Other State Revenues		323,625.88	30,750.10	332,372.98	8,747.10	2.70%
4. Other Local Revenues						
All Other Local Revenues	LocalRevAO	288,420.00	84,435.37	239,506.27	(48,913.73)	-16.96%
Total, Local Revenues		288,420.00	84,435.37	239,506.27	(48,913.73)	-16.96%
5. TOTAL REVENUES		2,150,355.51	503,288.04	2,457,812.29	307,456.78	14.30%
B. EXPENDITURES						
1. Certificated Salaries						
Certificated Teachers' Salaries	1100	492,239.82	165,291.17	576,491.17	84,251.35	17.12%
Certificated Pupil Support Salaries	1200	-	-	-	-	
Certificated Supervisors' and Administrators' Salaries	1300	116,000.00	38,666.64	115,999.97	(0.03)	0.00%
Other Certificated Salaries	1900	-	-	-	-	
Total, Certificated Salaries		608,239.82	203,957.81	692,491.14	84,251.32	13.85%
2. Non-certificated Salaries						
Non-certificated Instructional Aides' Salaries	2100	225,166.00	37,824.33	177,473.83	(47,692.17)	-21.18%
Non-certificated Support Salaries	2200	-	-	-	-	
Non-certificated Supervisors' and Administrators' Sal.	2300	55,000.00	17,458.36	56,285.03	1,285.03	2.34%
Clerical and Office Salaries	2400	-	-	-	-	
Other Non-certificated Salaries	2900	43,680.00	6,920.69	41,864.69	(1,815.31)	-4.16%
Total, Non-certificated Salaries		323,846.00	62,203.38	275,623.55	(48,222.45)	-14.89%
3. Employee Benefits						
STRS	3101-3102	63,023.73	31,730.02	113,534.47	50,510.74	80.15%
PERS	3201-3202	-	-	-	-	
OASDI / Medicare / Alternative	3301-3302	47,109.70	7,568.92	32,546.80	(14,562.90)	-30.91%
Health and Welfare Benefits	3401-3402	80,285.04	19,369.46	80,036.13	(248.91)	-0.31%
Unemployment Insurance	3501-3502	6,426.00	791.19	6,503.19	77.19	1.20%
Workers' Compensation Insurance	3601-3602	10,252.94	2,432.61	10,534.63	281.69	2.75%
OPEB, Allocated	3701-3702	-	-	-	-	
OPEB, Active Employees	3751-3752	-	-	-	-	
Other Employee Benefits	3901-3902	-	-	-	-	
Total, Employee Benefits		207,097.41	61,892.20	243,155.22	36,057.81	17.41%

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Description	Object Code	7/1 Adopted Budget (X)	Actuals thru 10/31 (Y)	1st Interim Budget (Z)	\$ Difference (Z) vs. (X)	% Change (Z) vs. (X)
4. Books and Supplies						
Approved Textbooks and Core Curricula Materials	4100	9,700.00	-	9,700.00	-	0.00%
Books and Other Reference Materials	4200	-	-	-	-	
Materials and Supplies	4300	35,048.49	16,268.25	56,659.00	21,610.51	61.66%
Noncapitalized Equipment	4400	-	5,153.46	5,153.46	5,153.46	New
Food	4700	36,689.00	247.65	28,975.65	(7,713.35)	-21.02%
Total, Books and Supplies		81,437.49	21,669.36	100,488.11	19,050.62	23.39%
5. Services and Other Operating Expenditures						
Subagreements for Services	5100	-	41,119.52	244,912.00	244,912.00	New
Travel and Conferences	5200	-	-	-	-	
Dues and Memberships	5300	2,261.00	375.00	2,261.00	-	0.00%
Insurance	5400	33,990.00	30,570.21	36,385.00	2,395.00	7.05%
Operations and Housekeeping Services	5500	47,082.00	10,255.35	37,918.18	(9,163.82)	-19.46%
Rentals, Leases, Repairs, and Noncap. Improvements	5600	419,000.00	126,925.22	400,118.14	(18,881.86)	-4.51%
Transfers of Direct Costs	5700-5799	-	-	-	-	
Professional/Consulting Services and Operating Expend.	5800	362,916.48	115,525.25	247,975.10	(114,941.38)	-31.67%
Communications	5900	17,428.00	3,210.79	17,428.00	-	0.00%
Total, Services and Other Operating Expenditures		882,677.48	327,981.34	986,997.42	104,319.94	11.82%
6. Capital Outlay (Objects 6100-6170, 6200-6500 modified accrual basis only)						
Land and Land Improvements	6100-6170	-	-	-	-	
Buildings and Improvements of Buildings	6200	-	-	-	-	
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	-	-	-	-	
Equipment	6400	-	-	-	-	
Equipment Replacement	6500	-	-	-	-	
Depreciation Expense (for accrual basis only)	6900	18,538.58	1,181.24	3,543.72	(14,994.86)	-80.88%
Total, Capital Outlay		18,538.58	1,181.24	3,543.72	(14,994.86)	-80.88%
7. Other Outgo						
Tuition to Other Schools	7110-7143	-	-	-	-	
Transfers of Pass-through Revenues to Other LEAs	7211-7213	-	-	-	-	
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE	-	-	-	-	
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	-	-	-	-	
All Other Transfers	7281-7299	-	-	-	-	
Transfers of Indirect Costs	7300-7399	-	-	-	-	
Debt Service:						
Interest	7438	-	369.68	369.68	369.68	New
Principal (for modified accrual basis only)	7439	-	-	-	-	
Total, Other Outgo		-	369.68	369.68	369.68	New
8. TOTAL EXPENDITURES		2,121,836.78	679,255.01	2,302,668.84	180,832.06	8.52%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		28,518.74	(175,966.97)	155,143.45	126,624.71	444.01%

**CHARTER SCHOOL
INTERIM FINANCIAL REPORT - ALTERNATIVE FORM
First Interim Report - Summary**

Charter School Name: North Oakland Community
 (continued) Charter School
 CDS #: 01-61259-6117972
 Charter Approving Entity: Oakland Unified School District
 County: Alameda
 Charter #: 0302
 Fiscal Year: 2020/21

					1st Interim vs. Adopted Budget Increase, (Decrease)	
Description	Object Code	7/1 Adopted Budget (X)	Actuals thru 10/31 (Y)	1st Interim Budget (Z)	\$ Difference (Z) vs. (X)	% Change (Z) vs. (X)
D. OTHER FINANCING SOURCES / USES						
1. Other Sources	8930-8979	-	-	-	-	
2. Less: Other Uses	7630-7699	-	-	-	-	
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)						
	8980-8999	-	-	-	-	
4. TOTAL OTHER FINANCING SOURCES / USES		-	-	-	-	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		28,518.74	(175,966.97)	155,143.45	126,624.71	444.01%
F. FUND BALANCE, RESERVES						
1. Beginning Fund Balance						
a. As of July 1	9791	260,207.24	441,567.94	441,567.94	181,360.70	69.70%
b. Adjustments/Restatements	9793, 9795	-	(8,428.00)	(8,428.00)	(8,428.00)	New
c. Adjusted Beginning Fund Balance		260,207.24	433,139.94	433,139.94		
2. Ending Fund Balance, June 30 (E + F.1.c.)		288,725.98	257,172.97	588,283.39		
Components of Ending Fund Balance :						
a. Nonspendable						
Revolving Cash (equals object 9130)	9711	-	-	-	-	
Stores (equals object 9320)	9712	-	-	-	-	
Prepaid Expenditures (equals object 9330)	9713	-	-	-	-	
All Others	9719	-	-	-	-	
b. Restricted	9740	-	31,603.00	40,916.00	40,916.00	New
c. Committed						
Stabilization Arrangements	9750	-	-	-	-	
Other Commitments	9760	-	-	-	-	
d. Assigned						
Other Assignments	9780	-	-	-	-	
e. Unassigned/Unappropriated						
Reserve for Economic Uncertainties	9789	63,655.10	30,805.83	98,730.51	35,075.41	55.10%
Unassigned/Unappropriated Amount	9790	225,070.87	194,764.14	448,636.88	223,566.01	99.33%

**CHARTER SCHOOL
MULTI-YEAR PROJECTION - ALTERNATIVE FORM
First Interim Report - MYP**

Charter School Name: North Oakland Community
(continued) Charter School
CDS #: 01-61259-6117972
Charter Approving Entity: Oakland Unified School District
County: Alameda
Charter #: 0302
Fiscal Year: 2020/21

This charter school uses the following basis of accounting:

- ☒ **Accrual Basis** (Applicable Capital Assets / Interest on Long-Term Debt / Long-Term Liabilities objects are 6900, 7438, 9400-9499, and 9660-9669)
☐ **Modified Accrual Basis** (Applicable Capital Outlay / Debt Service / Fund Balance objects are 6100-6170, 6200-6500, 7438, 7439 and 9711-9789)

Description	Object Code	FY 2020/21			Totals for 2021/22	Totals for 2022/23
		Unrestricted	Restricted	Total		
A. REVENUES						
1. LCFF Sources						
State Aid - Current Year	8011	884,416.00	0.00	884,416.00	1,039,162.00	1,066,803.00
Education Protection Account State Aid - Current Year	8012	326,782.00	0.00	326,782.00	162,645.00	167,239.00
State Aid - Prior Years	8019	0.00	0.00	0.00	0.00	0.00
Transfers of Charter Schools in Lieu of Property Taxes	8096	434,343.00	0.00	434,343.00	414,983.00	426,706.00
Other LCFF Transfers	8091, 8097	0.00	0.00	0.00	0.00	0.00
Total, LCFF Sources		1,645,541.00	0.00	1,645,541.00	1,616,790.00	1,660,748.00
2. Federal Revenues						
Every Student Succeeds Act (Title I - V)	8290	0.00	54,867.00	54,867.00	54,867.00	54,867.00
Special Education - Federal	8181, 8182	0.00	23,375.00	23,375.00	21,375.00	22,125.00
Child Nutrition - Federal	8220	0.00	26,717.04	26,717.04	27,654.48	28,435.68
Donated Food Commodities	8221	0.00	0.00	0.00	0.00	0.00
Other Federal Revenues	8110, 8260-8299	0.00	135,433.00	135,433.00	0.00	0.00
Total, Federal Revenues		0.00	240,392.04	240,392.04	103,896.48	105,427.68
3. Other State Revenues						
Special Education - State	StateRevSE	0.00	103,973.88	103,973.88	99,339.43	102,145.63
All Other State Revenues	StateRevAO	29,737.71	198,661.40	228,399.11	213,797.22	219,624.70
Total, Other State Revenues		29,737.71	302,635.28	332,372.98	313,136.65	321,770.33
4. Other Local Revenues						
All Other Local Revenues	LocalRevAO	239,506.27	0.00	239,506.27	297,690.40	297,766.40
Total, Local Revenues		239,506.27	0.00	239,506.27	297,690.40	297,766.40
5. TOTAL REVENUES		1,914,784.98	543,027.32	2,457,812.29	2,331,513.53	2,385,712.41
B. EXPENDITURES						
1. Certificated Salaries						
Certificated Teachers' Salaries	1100	506,491.17	70,000.00	576,491.17	608,020.00	614,100.20
Certificated Pupil Support Salaries	1200	0.00	0.00	0.00	0.00	0.00
Certificated Supervisors' and Administrators' Salaries	1300	115,999.97	0.00	115,999.97	117,160.00	118,331.60
Other Certificated Salaries	1900	0.00	0.00	0.00	0.00	0.00
Total, Certificated Salaries		622,491.14	70,000.00	692,491.14	725,180.00	732,431.80
2. Non-certificated Salaries						
Non-certificated Instructional Aides' Salaries	2100	9,692.62	167,781.21	177,473.83	201,442.66	203,457.09
Non-certificated Support Salaries	2200	0.00	0.00	0.00	0.00	0.00
Non-certificated Supervisors' and Administrators' Sal.	2300	56,285.03	0.00	56,285.03	62,400.00	63,024.00
Clerical and Office Salaries	2400	0.00	0.00	0.00	0.00	0.00
Other Non-certificated Salaries	2900	41,864.69	0.00	41,864.69	44,116.80	44,557.97
Total, Non-certificated Salaries		107,842.34	167,781.21	275,623.55	307,959.46	311,039.06

**CHARTER SCHOOL
MULTI-YEAR PROJECTION - ALTERNATIVE FORM
First Interim Report - MYP**

Charter School Name: North Oakland Community
(continued) Charter School
CDS #: 01-61259-6117972
Charter Approving Entity: Oakland Unified School District
County: Alameda
Charter #: 0302
Fiscal Year: 2020/21

Description	Object Code	FY 2020/21			Totals for 2021/22	Totals for 2022/23
		Unrestricted	Restricted	Total		
3. Employee Benefits						
STRS	3101-3102	102,229.47	11,305.00	113,534.47	116,173.84	132,570.16
PERS	3201-3202	0.00	0.00	0.00	-	0.00
OASDI / Medicare / Alternative	3301-3302	18,696.66	13,850.14	32,546.80	34,074.01	34,414.75
Health and Welfare Benefits	3401-3402	80,036.13	0.00	80,036.13	98,280.00	106,142.40
Unemployment Insurance	3501-3502	6,503.19	0.00	6,503.19	7,140.00	7,140.00
Workers' Compensation Insurance	3601-3602	10,534.63	0.00	10,534.63	11,364.53	11,478.18
OPEB, Allocated	3701-3702	0.00	0.00	0.00	0.00	0.00
OPEB, Active Employees	3751-3752	0.00	0.00	0.00	0.00	0.00
Other Employee Benefits	3901-3902	0.00	0.00	0.00	0.00	0.00
Total, Employee Benefits		218,000.08	25,155.14	243,155.22	267,032.38	291,745.49
4. Books and Supplies						
Approved Textbooks and Core Curricula Materials	4100	9,700.00	0.00	9,700.00	10,241.16	10,741.07
Books and Other Reference Materials	4200	0.00	0.00	0.00	0.00	0.00
Materials and Supplies	4300	38,821.16	17,837.84	56,659.00	59,819.98	62,714.72
Noncapitalized Equipment	4400	387.63	4,765.83	5,153.46	0.00	0.00
Food	4700	62.95	28,912.70	28,975.65	30,592.19	32,085.50
Total, Books and Supplies		48,971.74	51,516.37	100,488.11	100,653.33	105,541.29
5. Services and Other Operating Expenditures						
Subagreements for Services	5100	51,435.60	193,476.40	244,912.00	204,091.30	212,380.57
Travel and Conferences	5200	0.00	0.00	0.00	0.00	0.00
Dues and Memberships	5300	2,261.00	0.00	2,261.00	2,387.14	2,503.66
Insurance	5400	36,385.00	0.00	36,385.00	38,414.90	40,290.07
Operations and Housekeeping Services	5500	37,918.18	0.00	37,918.18	40,033.61	41,987.80
Rentals, Leases, Repairs, and Noncap. Improvements	5600	226,353.14	173,765.00	400,118.14	426,128.52	428,595.00
Transfers of Direct Costs	5700-5799	0.00	0.00	0.00	0.00	0.00
Professional/Consulting Services and Operating Expend.	5800	240,205.10	7,770.00	247,975.10	181,131.75	186,483.20
Communications	5900	17,428.00	0.00	17,428.00	18,400.30	19,298.49
Total, Services and Other Operating Expenditures		611,986.02	375,011.40	986,997.42	910,587.52	931,538.79
6. Capital Outlay (Obj. 6100-6170, 6200-6500 for mod. accr. basis only)						
Land and Land Improvements	6100-6170	0.00	0.00	0.00	0.00	0.00
Buildings and Improvements of Buildings	6200	0.00	0.00	0.00	0.00	0.00
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	0.00	0.00	0.00	0.00	0.00
Equipment	6400	0.00	0.00	0.00	0.00	0.00
Equipment Replacement	6500	0.00	0.00	0.00	0.00	0.00
Depreciation Expense (for accrual basis only)	6900	3,543.72	0.00	3,543.72	3,543.72	3,543.72
Total, Capital Outlay		3,543.72	0.00	3,543.72	3,543.72	3,543.72
7. Other Outgo						
Tuition to Other Schools	7110-7143	0.00	0.00	0.00	0.00	0.00
Transfers of Pass-through Revenues to Other LEAs	7211-7213	0.00	0.00	0.00	0.00	0.00
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE	0.00	0.00	0.00	0.00	0.00
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	0.00	0.00	0.00	0.00	0.00
All Other Transfers	7280-7299	0.00	0.00	0.00	0.00	0.00
Transfers of Indirect Costs	7300-7399	0.00	0.00	0.00	0.00	0.00
Debt Service:						
Interest	7438	369.68	0.00	369.68	0.00	0.00
Principal (for modified accrual basis only)	7439	0.00	0.00	0.00	0.00	0.00
Total, Other Outgo		369.68	0.00	369.68	0.00	0.00
8. TOTAL EXPENDITURES		1,613,204.72	689,464.12	2,302,668.84	2,314,956.41	2,375,840.15
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND.						

CHARTER SCHOOL
MULTI-YEAR PROJECTION - ALTERNATIVE FORM
First Interim Report - MYP

Charter School Name: North Oakland Community
(continued) Charter School
CDS #: 01-61259-6117972
Charter Approving Entity: Oakland Unified School District
County: Alameda
Charter #: 0302
Fiscal Year: 2020/21

BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		301,580.26	(146,436.81)	155,143.45	16,557.12	9,872.26
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CHARTER SCHOOL
MULTI-YEAR PROJECTION - ALTERNATIVE FORM
First Interim Report - MYP

Charter School Name: North Oakland Community
(continued) Charter School
CDS #: 01-61259-6117972
Charter Approving Entity: Oakland Unified School District
County: Alameda
Charter #: 0302
Fiscal Year: 2020/21

Description	Object Code	FY 2020/21			Totals for 2021/22	Totals for 2022/23
		Unrestricted	Restricted	Total		
D. OTHER FINANCING SOURCES / USES						
1. Other Sources	8930-8979	0.00	0.00	0.00	0.00	0.00
2. Less: Other Uses	7630-7699	0.00	0.00	0.00	0.00	0.00
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	(162,988.80)	162,988.80	0.00	0.00	0.00
4. TOTAL OTHER FINANCING SOURCES / USES		(162,988.80)	162,988.80	0.00	0.00	0.00
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		138,591.46	16,552.00	155,143.45	16,557.12	9,872.26
F. FUND BALANCE, RESERVES						
1. Beginning Fund Balance						
a. As of July 1	9791	408,775.94	32,792.00	441,567.94	588,283.39	604,840.51
b. Adjustments/Restatements	9793, 9795	0.00	(8,428.00)	(8,428.00)	0.00	0.00
c. Adjusted Beginning Balance		408,775.94	24,364.00	433,139.94	588,283.39	604,840.51
2. Ending Fund Balance, June 30 (E + F.1.c.)		547,367.40	40,916.00	588,283.39	604,840.51	614,712.77
Components of Ending Fund Balance:						
a. Nonspendable						
Revolving Cash (equals object 9130)	9711	0.00	0.00	0.00	0.00	0.00
Stores (equals object 9320)	9712	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures (equals object 9330)	9713	0.00	0.00	0.00	0.00	0.00
All Others	9719	0.00	0.00	0.00	0.00	0.00
b. Restricted	9740		40,916.00	40,916.00	0.00	0.00
c. Committed						
Stabilization Arrangements	9750	0.00	0.00	0.00	0.00	0.00
Other Commitments	9760	0.00	0.00	0.00	0.00	0.00
d. Assigned						
Other Assignments	9780	0.00	0.00	0.00	0.00	0.00
e. Unassigned/Unappropriated						
Reserve for Economic Uncertainties	9789	98,730.51	0.00	98,730.51	115,747.82	118,792.01
Unassigned/Unappropriated Amount	9790	448,636.89	(0.00)	448,636.88	489,092.69	495,920.77