

**CHARTER SCHOOL  
BUDGET REPORT - ALTERNATIVE FORM**

**Charter School Name:** North Oakland Community Charter School  
 (name continued) \_\_\_\_\_  
**CDS #:** 01-61259-6117972  
**Charter Approving Entity:** Oakland Unified School District  
**County:** Alameda  
**Charter #:** 302  
**Budgeting Period:** 2018/19

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 objects are 6100-6170, 6200-6500, 7438, and 7439)

Description	Object Code	Est. Actuals Prior Year	Current Budget Year		Total
			Unrest.	Rest.	
<b>A. REVENUES</b>					
1. LCFF Sources					
State Aid - Current Year	8011	923,960.00	1,026,000.00	0.00	1,026,000.00
Education Protection Account State Aid - Current Year	8012	268,284.00	257,922.00	0.00	257,922.00
State Aid - Prior Years	8019	0.00	0.00	0.00	0.00
Transfer of Charter Schools in Lieu of Property Taxes	8096	496,132.00	476,969.94		476,969.94
Other LCFF Transfers	8091, 8097	0.00	0.00	0.00	0.00
Total, LCFF Sources		1,688,376.00	1,760,891.94	0.00	1,760,891.94
2. Federal Revenues					
Every Student Succeeds Act (Titles I - V)	8290	23,409.00		37,277.00	37,277.00
Special Education - Federal	8181, 8182	28,693.50		28,250.00	28,250.00
Child Nutrition - Federal	8220	20,451.60		20,766.24	20,766.24
Donated Food Commodities	8221	0.00		0.00	0.00
Other Federal Revenues	8110, 8260-8299	0.00		0.00	0.00
Total, Federal Revenues		72,554.10	0.00	86,293.24	86,293.24
3. Other State Revenues					
Special Education - State	StateRevSE	122,605.88		120,342.60	120,342.60
All Other State Revenues	StateRevAO	332,435.05	331,367.14	1,869.44	333,236.58
Total, Other State Revenues		455,040.93	331,367.14	122,212.04	453,579.18
4. Other Local Revenues					
All Other Local Revenues	LocalRevAO	443,850.00	339,000.00	0.00	339,000.00
Total, Local Revenues		443,850.00	339,000.00	0.00	339,000.00
5. TOTAL REVENUES					
		2,659,821.03	2,431,259.08	208,505.28	2,639,764.36
<b>B. EXPENDITURES</b>					
1. Certificated Salaries					
Certificated Teachers' Salaries	1100	618,552.81	634,408.91	45,512.09	679,921.00
Certificated Pupil Support Salaries	1200	0.00	0.00	0.00	0.00
Certificated Supervisors' and Administrators' Salaries	1300	255,728.36	116,000.00	0.00	116,000.00
Other Certificated Salaries	1900	36,163.64	20,988.82	20,627.18	41,616.00
Total, Certificated Salaries		910,444.80	771,397.73	66,139.27	837,537.00
2. Non-certificated Salaries					
Non-certificated Instructional Aides' Salaries	2100	201,533.18	192,740.92	49,299.18	242,040.10
Non-certificated Support Salaries	2200	88,092.86	0.00	0.00	0.00
Non-certificated Supervisors' and Administrators' Sal.	2300	48,912.00	42,016.00	0.00	42,016.00
Clerical and Office Salaries	2400	49,486.86	106,000.00	0.00	106,000.00
Other Non-certificated Salaries	2900	31,700.00	30,000.00	0.00	30,000.00
Total, Non-certificated Salaries		419,724.90	370,756.92	49,299.18	420,056.10

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<b>3. Employee Benefits</b>					
STRS	3101-3102	119,458.00	132,817.42	14,560.58	147,378.00
PERS	3201-3202	0.00	0.00	0.00	0.00
OASDI / Medicare / Alternative	3301-3302	50,431.60	36,793.14	3,285.86	40,079.00
Health and Welfare Benefits	3401-3402	93,000.00	88,678.45	601.55	89,280.00
Unemployment Insurance	3501-3502	15,258.57	8,116.01	1,165.99	9,282.00
Workers' Compensation Insurance	3601-3602	19,952.55	12,564.17	1,269.82	13,834.00
OPEB, Allocated	3701-3702	0.00	0.00	0.00	0.00
OPEB, Active Employees	3751-3752	0.00	0.00	0.00	0.00
Other Employee Benefits	3901-3902	0.00	0.00	0.00	0.00
Total, Employee Benefits		<b>298,100.72</b>	<b>278,969.20</b>	<b>20,883.80</b>	<b>299,853.00</b>
<b>4. Books and Supplies</b>					
Approved Textbooks and Core Curricula Materials	4100	12,610.00	30,000.00	0.00	30,000.00
Books and Other Reference Materials	4200	0.00	0.00	0.00	0.00
Materials and Supplies	4300	25,390.00	31,931.50	0.00	31,931.50
Noncapitalized Equipment	4400	27,675.00	6,030.00	0.00	6,030.00
Food	4700	40,844.80	17,364.32	22,635.68	40,000.00
Total, Books and Supplies		<b>106,519.80</b>	<b>85,325.82</b>	<b>22,635.68</b>	<b>107,961.50</b>
<b>5. Services and Other Operating Expenditures</b>					
Subagreements for Services	5100	0.00	0.00	0.00	0.00
Travel and Conferences	5200	10,000.00	8,500.00	0.00	8,500.00
Dues and Memberships	5300	2,000.00	2,000.00	0.00	2,000.00
Insurance	5400	31,800.00	32,754.00	0.00	32,754.00
Operations and Housekeeping Services	5500	66,200.00	68,160.00	0.00	68,160.00
Rentals, Leases, Repairs, and Noncap. Improvements	5600	440,001.28	431,601.28	0.00	431,601.28
Transfers of Direct Costs	5700-5799	0.00	0.00	0.00	0.00
Professional/Consulting Services & Operating Expend.	5800	448,516.12	318,913.79	49,547.35	368,461.14
Communications	5900	11,179.83	11,467.58	0.00	11,467.58
Total, Services and Other Operating Expenditures		<b>1,009,697.24</b>	<b>873,396.65</b>	<b>49,547.35</b>	<b>922,944.00</b>
<b>6. Capital Outlay (Objects 6100-6170, 6200-6500 - modified accrual basis)</b>					
Land and Improvements of Land	6100-6170	0.00	0.00	0.00	0.00
Buildings and Improvements of Buildings	6200	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
Equipment	6400	0.00	0.00	0.00	0.00
Equipment Replacement	6500	0.00	0.00	0.00	0.00
<i>Depreciation Expense (for full accrual basis only)</i>	6900	24,296.14	24,431.88	0.00	24,431.88
Total, Capital Outlay		<b>24,296.14</b>	<b>24,431.88</b>	<b>0.00</b>	<b>24,431.88</b>
<b>7. Other Outgo</b>					
Tuition to Other Schools	7110-7143	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
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE	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
All Other Transfers	7281-7299	0.00	0.00	0.00	0.00
Transfer of Indirect Costs	7300-7399	0.00	0.00	0.00	0.00
Debt Service:					
Interest	7438	0.00	0.00	0.00	0.00
Principal	7439	0.00	0.00	0.00	0.00
Total, Other Outgo		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>8. TOTAL EXPENDITURES</b>		<b>2,768,783.60</b>	<b>2,404,278.19</b>	<b>208,505.28</b>	<b>2,612,783.48</b>

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(name continued)

<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b>		-108,962.57	26,980.89	-0.00	26,980.88
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<b>D. OTHER FINANCING SOURCES / USES</b>					
1. Other Sources	8930-8979				0.00
2. Less: Other Uses	7630-7699				0.00
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999				0.00
4. TOTAL OTHER FINANCING SOURCES / USES		0.00	0.00	0.00	0.00
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>					
		-108,962.57	26,980.89	-0.00	26,980.88
<b>F. FUND BALANCE, RESERVES</b>					
1. Beginning Fund Balance					
a. As of July 1	9791	682,802.91	308,081.43	131,000.00	439,081.43
b. Adjustments/Restatements to Beginning Balance	9793, 9795	-134,758.91	0.00	0.00	0.00
c. Adjusted Beginning Balance		548,044.00	308,081.43	131,000.00	439,081.43
2. Ending Fund Balance, June 30 (E + F.1.c.)		439,081.43	335,062.32	131,000.00	466,062.31
Components of Ending Fund Balance					
a. Nonspendable					
Revolving Cash	9711				0.00
Stores	9712				0.00
Prepaid Expenditures	9713				0.00
All Others	9719				0.00
b. Restricted	9740			131,000.00	131,000.00
c. Committed					
Stabilization Arrangements	9750				0.00
Other Commitments	9760				0.00
d. Assigned					
Other Assignments	9780				0.00
e. Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789	83,063.51	78,450.65		78,450.65
Unassigned / Unappropriated Amount	9790	356,017.92	256,611.66	-0.00	256,611.66