



Amethod Public Schools

Regular Meeting of the AMPS Board of Directors

Published on March 11, 2022 at 3:55 PM PST

Amended on March 14, 2022 at 2:49 PM PDT

Date and Time

Wednesday March 16, 2022 at 6:00 PM PDT

This meeting will be by teleconference pursuant to [Government Code Section 54953\(e\)](#).

The Board of Directors (Board) and employees of Amethod Public Schools shall meet via the Zoom meeting platform. Members of the public who wish to access this Board meeting may do so at:

<https://us02web.zoom.us/j/88909640284>

Participating by Telephone: 669-900-9128 Meeting ID: 889 0964 0284

Public Comment: Members of the public who wish to comment on an agenda item please physically raise your hand, use the raise hand tool in the zoom meeting platform or press star (*) nine if joining by telephone. The Board Chair will call on you. Please note that comments are limited to two minutes. The Board Chair may increase or decrease the time allowed for public comment, depending upon the topic and number of persons wishing to be heard.

Access to Board Materials: A copy of the written materials which will be submitted to the School Board may be reviewed by any interested persons on the Amethod Public School's website at www.amethodschools.org along with this agenda following the posting of the agenda at least 72 hours in advance of this meeting.

Disability Access: Requests for disability-related modifications or accommodations to participate in this public meeting should be made 72 hours prior to the meeting by calling (510) 701 -2415. All efforts will be made for

reasonable accommodations. The agenda and public documents can be modified upon request as required by Section 202 of the Americans with Disabilities Act.

ORDER OF BUSINESS MAY BE CHANGED WITHOUT NOTICE

Agenda

	Purpose	Presenter	Time
I. Opening Items			6:00 PM
A. Call the Meeting to Order		Gilbert Lopez Jr.	1 m
B. Roll Call		Luis Romo	3 m
C. Announcements		Evelia Villa	7 m
	<ul style="list-style-type: none"> • Oakland Charter High School student Estefany Velasquez, has been selected to receive a 2022 Susan Steelman Bragato Scholarship from the California Charter Schools Association (CCSA) • Introduction of Marie Arce - Director of Finance • Statement of Economic Interests Form 700 due April 1, 2022 		
D. Public/Board Comments			
II. Business I			6:11 PM
A. Approval of Findings regarding Virtual Board meetings pursuant to AB 361 and Government Code Section 54953	Vote	Gilbert Lopez Jr.	
Board findings pursuant to Government Code Section 54953(e)			
<p>The Charter School Board of Directors determines, in accordance with Government Code Section 54953(e)(1)(B), that meeting in person would present imminent risks to the health or safety of attendees. Pursuant to Government Code Section 54953(e)(3), the Board has also reconsidered the circumstances of the State of Emergency declared by the Governor on March 4, 2020, and finds the State of Emergency continues to directly impact the ability of the Directors to meet safely in person and/or that State or local officials continue to impose or recommend measures to promote social distancing.</p>			

	Purpose	Presenter	Time
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III. Closed Session			6:11 PM
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A. CONFERENCE WITH LEGAL COUNSEL- ANTICIPATED LITIGATION			50 m
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Significant exposure to litigation pursuant to Paragraph (2) or (3) of subdivision (d) of Section 54956.9: (two cases)

IV. Consent Agenda			7:01 PM
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A. Approval of Board Meeting Minutes 02/16/2022	Approve Minutes	Luis Romo	
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B. Approval of 2022-2023 Academic Calendars	Vote		5 m
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C. Approval of Physical Education Board Waiver	Vote		
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V. Business II			7:06 PM
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A. CEO Report	Discuss		15 m
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B. Approval of Umpqua Loan	Vote	Mike Barr	7 m
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C. Approval of Second Interims	Vote	Mike Barr	15 m
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VI. Closing Items			7:43 PM
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A. Adjourn Meeting			
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THE ORDER OF BUSINESS MAY BE CHANGED WITHOUT NOTICE. Notice is hereby given that the order of consideration of matters on this agenda may be changed without prior notice. **REASONABLE LIMITATIONS MAY BE PLACED ON PUBLIC TESTIMONY.** The Governing Board's presiding officer reserves the right to impose reasonable time limits on public testimony to ensure that the agenda is completed. **SPECIAL PRESENTATIONS MAY BE MADE.** Notice is hereby given that; consistent with the requirements of the Ralph Brown Open Meeting Act, special presentations not mentioned in the agenda may be made at this meeting. However, any such presentation will be for information only. **REASONABLE ACCOMMODATION WILL BE PROVIDED FOR ANY INDIVIDUAL WITH A DISABILITY.** Pursuant to the Rehabilitation Act of 1973 and the Americans with Disabilities Act of 1990, any individual with a disability who requires reasonable accommodation to attend or participate in this meeting of the Governing Board may request assistance by contacting the Amethod Public School Inc., 2101

*Livingston Street Second Floor. Oakland, CA 94606; telephone, (510) 434-7017 ext.117 info@amethodschools.org. **FOR MORE INFORMATION.** For more information concerning this agenda, please contact Amethod Public Schools Main Administration, 2101 Livingston St. Second Floor. Oakland, CA 94606; telephone, (510) 436-0172 ext. 106; Email: lromo@amethodschools.org*

Coversheet

Approval of Board Meeting Minutes 02/16/2022

Section: IV. Consent Agenda
Item: A. Approval of Board Meeting Minutes 02/16/2022
Purpose: Approve Minutes
Submitted by:
Related Material:
Minutes for Regular Meeting of the AMPS Board of Directors on February 16, 2022

APPROVED



Amethod Public Schools

Minutes

Regular Meeting of the AMPS Board of Directors

Date and Time

Wednesday February 16, 2022 at 6:00 PM

This meeting will be by teleconference pursuant to [Government Code Section 54953\(e\)](#).

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<https://us02web.zoom.us/j/82044350547>

Participating by Telephone: 669-900-9128 Meeting ID: 820 4435 0547

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ORDER OF BUSINESS MAY BE CHANGED WITHOUT NOTICE

Directors Present

G. Lopez Jr., J. Azubuike, N. Driver

Directors Absent

E. Quiroz, M. Gonzalez

Guests Present

L. Romo

I. Opening Items

A. Call the Meeting to Order

G. Lopez Jr. called a meeting of the board of directors of Amethod Public Schools to order on Wednesday Feb 16, 2022 at 6:06 PM.

B. Roll Call

C. Announcements

D. Public/Board Comments

II. Business I

A. Approval of Findings regarding Virtual Board meetings pursuant to AB 361 and Government Code Section 54953

J. Azubuike made a motion to Approve findings regarding Virtual Board meetings pursuant to AB 361 and Government Code Section 54953.

N. Driver seconded the motion.

The motion unanimously did not carry.

Roll Call

M. Gonzalez Absent

G. Lopez Jr. Aye

J. Azubuike Aye

E. Quiroz Absent

N. Driver Aye

III. Consent Agenda

A. Approval of Board Meeting Minutes 01/19/2022

J. Azubuike made a motion to approve the minutes from 1/19/2022 Regular Meeting of the AMPS Board of Directors on 01-19-22.

N. Driver seconded the motion.

The board **VOTED** unanimously to approve the motion.

Roll Call

G. Lopez Jr. Aye

N. Driver Aye

E. Quiroz Absent

M. Gonzalez Absent

J. Azubuike Aye

IV. Business II

A. CEO Report

Evelia Villa makes her presentation.

B. Northwest Evaluation Association (NWEA) Data Presentation

Michael Bradley makes his presentation.

C. Supplement to the Annual Update to the 2021-2022 Local Control and Accountability Plan (LCAP)

Sylvia Flores presents the LCAP supplement and Site directors presented LCAP mid year update.

V. Closing Items

A. Adjourn Meeting

There being no further business to be transacted, and upon motion duly made, seconded and approved, the meeting was adjourned at 7:52 PM.

Respectfully Submitted,
G. Lopez Jr.

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MADE. Notice is hereby given that; consistent with the requirements of the Ralph Brown Open Meeting Act, special presentations not mentioned in the agenda may be made at this meeting. However, any such presentation will be for information only. **REASONABLE ACCOMMODATION WILL BE PROVIDED FOR ANY INDIVIDUAL WITH A DISABILITY.** Pursuant to the Rehabilitation Act of 1973 and the Americans with Disabilities Act of 1990, any individual with a disability who requires reasonable accommodation to attend or participate in this meeting of the Governing Board may request assistance by contacting the Amethod Public School Inc., 2101 Livingston Street Second Floor. Oakland, CA 94606; telephone, (510) 434-7017 ext.117 info@amethodschools.org. **FOR MORE INFORMATION.** For more information concerning this agenda, please contact Amethod Public Schools Main Administration, 2101 Livingston St. Second Floor. Oakland, CA 94606; telephone, (510) 436-0172 ext. 106; Email: lromo@amethodschools.org

Coversheet

Approval of 2022-2023 Academic Calendars

Section:	IV. Consent Agenda
Item:	B. Approval of 2022-2023 Academic Calendars
Purpose:	Vote
Submitted by:	
Related Material:	AMPS - Academic Calendar 2022-2023 (1).pdf



Amethod Public Schools | 2022-2023 Academic Calendar

HONOR HARD WORK

1450 Marina Way South, Richmond, CA 94804 510-436-0172 amethodschools.org

AUGUST/AGOSTO 2022						
S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

School Days/Días Escolares: 13

8/9-8/10 – AMPS Summit (PD for All AMPS Staff)

8/15 - First Day of School/Primer día de escuela

NOVEMBER/NOVIEMBRE 2022						
S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

School Days/Días Escolares: 16

11/11 – No School/No Hay Clases (Veterans' Day)

11/21-11/25 – No School/No Hay Clases (Thanksgiving Break)

SEPTEMBER/SEPTIEMBRE 2022						
S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	

School Days/Días Escolares: 21

9/5 – No School/No Hay Clases (Labor Day)

DECEMBER/DICIEMBRE 2022						
S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

School Days/Días Escolares: 12

12/19-12/30 – No School/No Hay Clases (Winter Break)

OCTOBER/OCTUBRE 2022						
S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

School Days/Días Escolares: 19

10/10 – No School/No Hay Clases (Indigenous Peoples' Day/Día de los Indígenas)

10/21 – Quarter 1 Ends/Termina el Trimestre 1

10/24 – No School/No Hay Clases (PD Day for Teachers)

10/28 – Report Cards Published/Calificaciones Publicadas

Key/Clave:

	First and Last Day of School Primer y Ultimo Día de Clases
	No School No Hay Clases
	School Events Eventos Escolares
	Summer School Escuela de Verano

Board Approved:



Amethod Public Schools | 2022-2023 Academic Calendar

HONOR HARD WORK

1450 Marina Way South, Richmond, CA 94804 510-436-0172 amethodschools.org

JANUARY/ENERO 2023

S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

School Days/Días Escolares: 19

1/2 – No School/No Hay Clases (New Year's Day)

1/13 – End of 1st Semester/Termina el 1er Semestre

1/16 – No School/No Hay Clases (Martin Luther King Day)

1/20 – Report Cards Published/Calificaciones Publicadas

1/23 – No School/No Hay Clases (PD Day for Teachers)

1/27 – 100 Days of School Celebration/Celebración

FEBRUARY/FEBRERO 2023

S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28				

School Days/Días Escolares: 19

2/20 – No School/No Hay Clases (Presidents' Day)

MARCH/MARZO 2023

S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

School Days/Días Escolares: 22

3/24 – Quarter 3 Ends/Termina el Trimestre 3

3/27 – No School/No Hay Clases (PD Day for Teachers)

3/31 – Report Cards Published/Calificaciones Publicadas

APRIL/ABRIL 2023

S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

School Days/Días Escolares: 15

4/3-4/7 – No School/No Hay Clases (Spring Break)

MAY/MAYO 2023

S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

School Days/Días Escolares: 22

5/29 – No School/No Hay Clases (Memorial Day)

JUNE/JUNIO 2023

S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	

School Days/Días Escolares: 2

6/2 – Last Day of School/Ultimo Día de Clases

6/2 – End of 2nd Semester/Termina el 2do Semestre

6/12-6/30 – Summer School/Escuela de Verano

6/19 – No Summer School (Juneteenth)

Coversheet

Approval of Physical Education Board Waiver

Section:	IV. Consent Agenda
Item:	C. Approval of Physical Education Board Waiver
Purpose:	Vote
Submitted by:	
Related Material:	Physical Education Board Waiver .docx.pdf



HONOR HARD WORK

Amethod Public Schools Board Item Overview

*Date: 3/16/2022***Subject:**

Physical Education Board Exemption

Action:**Information:****Committee:****RECOMMENDATIONS:**

Staff recommends that the Board grant the physical education exemption for the specific students impacted at John Henry High School. This will allow students to meet their physical education requirements to meet graduation requirements.

**SUMMARY OF PREVIOUS
BOARD DISCUSSION AND
ACTION:**

NA

SUMMARY OF KEYS ISSUES:

In 1984, The State Board of Education (SBE) adopted the waiver/exemption policy allowing local educational agencies to seek flexibility in Physical Education requirements to accommodate block schedules when needed (CA Dept of Education). The governing board of a school district or the office of the county superintendent of schools of a county, as specified in EC sections 51222, 51241, 51242, 52316, and 51246, can exempt a student from PE.

The minimum requirement for graduation is two courses in PE. EC Section 51225.3(a) states, "A pupil shall complete all of the following while in grades 9 to 12, inclusive, in order to receive a diploma of graduation from high school: At least the following numbers of courses in the subjects specified, each course having a duration of one year, unless otherwise specified:" (EC Section 51225.3[a][1]) "Two courses in physical education, unless the pupil has been exempted pursuant to the provisions of this code" (EC Section 51225.3[a][1][F]).

What exemptions are available under EC?

Under EC Section 51242, "The governing board of a school district may exempt any four-year or senior high school pupil from attending courses of physical education, if the pupil is engaged in a regular school-sponsored interscholastic athletic program carried on wholly or partially after regular school hours."

Under EC Section 51241, "The governing board of a school district or the office of the county superintendent of schools of a county, with the consent of a pupil, may grant a pupil an exemption from courses in physical


Revised 2/12

	<p>education for two years anytime during grades 10 to 12, inclusive, if the pupil has met satisfactorily at least five of the six standards of the physical performance test administered in grade 9 pursuant to Section 60800" (EC Section 51241[b](1)).</p> <p>At John Henry High, we ensure that every student is on-track to complete their high school graduation requirements as well as their A-G requirements to apply to a four-year university. This year, however, there are three 12th grade students who have been unable to enroll/complete physical education courses at John Henry High School. Exempting students from their physical education graduation requirements will not affect their eligibility to be admitted to a college/university. Thus, the staff is requesting the AMPS Governing Board to exempt the three students from physical education courses based on EC Section 51242 and EC Section 51241.</p>
FISCAL ANALYSIS:	None
ATTACHMENT (s):	NA

Coversheet

Approval of Umpqua Loan

Section:	V. Business II
Item:	B. Approval of Umpqua Loan
Purpose:	Vote
Submitted by:	
Related Material:	Briefing Sheet - Umpqua Loan.pdf Amethod- Term Sheet - 02.24.2022 - Final.pdf

 <p>AMPS</p> <p>HONOR HARD WORK</p>	<p align="center">Amethod Public Schools</p> <p align="center">Board Item Overview</p> <p><i>Date: 3/16/22</i></p>	
<p>Subject: IV.A, IV.B, and IV. C</p>	<p><u>IV.A</u> Authorization of the CEO to Obtain a Line of Credit and Commercial Credit Cards from Umpqua Bank</p> <p><u>IV.B</u> Approve Corporate Resolution of Authority</p> <p><u>IV.C</u> Approval of Acknowledgment Resolutions for Charter School Capital Borrowing</p>	
<p>Action: <input checked="" type="checkbox"/></p> <p>Information: <input type="checkbox"/></p> <p>Committee: <input type="checkbox"/></p>		
<p>RECOMMENDATIONS:</p>	<p>Approval</p>	
<p>SUMMARY OF PREVIOUS BOARD DISCUSSION AND ACTION:</p>	<p>None</p>	
<p>SUMMARY OF KEYS ISSUES:</p>	<p>In March of 2021, we pursued a term loan with Umpqua Bank to finance the cost of construction for Richmond Charter Academy. However, we were unable to finalize a deal with them due to the securitization that was granted to a then-current lender to AMPS. We financed the cost of construction through the factoring of receivables to Charter School Capital (CSC).</p> <p>We now have a term sheet from Umpqua Bank for an \$8,000,000 loan that we remove the need to factor any more receivables. The key deal points are outlined on the attached term sheet.</p>	
<p>FISCAL ANALYSIS:</p>	<p>We have not yet received an amortization table from Umpqua, but the estimated minimum payments will be \$59.4k per month for 59 months, and then either a balloon payment of \$5.85m or a refinancing will need to take place before the end of the 60th month.</p>	
<p>ATTACHMENT (s):</p>		

Vanessa Ryan

SVP/ Corporate Relationship Manager

Tel: 916.724-1214

Email: vanessaryan@umpquabank.com


UMPQUA
 B · A · N · K

Amethod Public Schools
AMPS
Dated 3/9/2022

Umpqua Bank (“Umpqua”) would like to express its interest in underwriting and obtaining credit approval for the following loan (the “Credit Facility”) for the Amethod Public Schools (the “AMPS”) on the terms and conditions outlined below.

Preface: Umpqua’s expression of interest in underwriting and obtaining credit approval for the Credit Facility is for discussion purposes only and does not constitute a commitment from Umpqua. Any commitment to lend that we might make is subject to the fulfillment of a number of conditions that include, but are not limited to, our normal credit approval process, an in-depth investigation of the purpose of the purpose of the loan, the School, and collateral the results of which are deemed satisfactory to Umpqua in our sole discretion.

Confidentiality: Except as required by law, neither this expression of interest nor its contents will be disclosed publicly or privately except to those individuals who are your officers, employees or advisors who have a need to know as a result of being involved in the proposed financing. The foregoing confidentiality provisions shall not apply to the disclosure of the federal income tax structure or treatment of the proposed financing.

Loan Amount:	\$8,000,000 <i>approx.</i>
Loan Purpose:	Refinance of TI improvement loans
Structure/Security:	Intercept of LCFF funds, general UCC-1 filing
School’s Intercepted:	Richmond Charter Elementary, Richmond Charter Academy, Oakland Charter Academy, Oakland Charter High School, Downtown Charter Academy & John Henry High School
Term:	5-yr term/15-yr amortization
Maximum Advance:	Not to exceed 50% of LCFF funds, as verified by the CDE website
Interest Rate:	Indicative taxable rate, 4.050%, as of 2/24/2022
Prepayment Penalty:	3% for year 1, 2% for year 2, 1% for year 3
Loan Fee:	\$0.00 – waived, due to the full banking relationship with Umpqua Bank (Typical loan fee is 0.25% of total loan amount or \$7,500)
Repayment Terms:	Monthly Principal and Interest
Relationship Discount:	The above rates include a relationship discount that assumes the ‘AMPS’ will maintain a full deposit relationship with Umpqua Bank. This includes Umpqua Bank being AMPS’s primary bank. Transition will be a planned time bound agreement.

Vanessa Ryan

SVP/ Corporate Relationship Manager

Tel: 916.724-1214

Email: vanessaryan@umpquabank.com



UMPQUA
B • A • N • K

Financial Covenants:	Debt Service Coverage Ratio 1.10x Other financial covenants maybe applicable based on final credit approval
COI Fees:	Documents to be prepared/reviewed by bank counsel – Rudy Salo, Nixon Peabody LLP. Legal fees and expenses of Nixon Peabody, LLP shall not exceed \$25,000.
Reporting:	Annual Audited Financials Quarterly Interim Financials Annual Approved Budget P1 & P2 verification of LCFF

Additional Conditions

Periodic financial and collateral reporting by the School, as well as representations and warranties of the School regarding its status and ability to repay and related matters and covenants and conditions that are appropriate for a Credit Facility of the scope and nature proposed herein will be determined as part of Umpqua Bank's normal underwriting and approval process. The proposed facility will be subject to a default rate equal to the proposed interest rate + 3.0%.

PDFs of all executed and other documents listed on the Closing Index shall be provided to the Bank no later than 24 hours before the time of the requested wire; provided, that if any documents can only be signed after receipt of the wire those documents shall be provided immediately after receipt of the wire.

Sincerely,

Vanessa Ryan

SVP, Middle Market Relationship Manager

Charter School Specialist

Please pursue underwriting and approval of a commitment for the described Credit Facility.

Borrower

By: _____

Printed Name: _____

Title: _____

Term Loan Option: _____

Vanessa Ryan

SVP/ Corporate Relationship Manager

Tel: 916.724-1214


Email: vanessaryan@umpquabank.com



Coversheet

Approval of Second Interims

Section:	V. Business II
Item:	C. Approval of Second Interims
Purpose:	Vote
Submitted by:	
Related Material:	Briefing Sheet - Second Interim Reports.pdf 2021-22 RCA 2nd Interim Tool 3.7.22.xlsm 2021-22 JHHS 2nd Interim Tool 3.11.22.xlsm 2021-22 2nd Interim Tool - BJE_Final 3.8.22 v2.xlsm DCA Final.pdf OCHS Final.pdf OCA Final.pdf

	<p style="text-align: center;">Amethod Public Schools Board Item Overview</p> <p><i>Date: 3/16/22</i></p>
Subject:	<u>Item IV.D</u> Approval of AMPS Second Interim Reports
Action:	
Information:	
Committee:	
RECOMMENDATIONS:	Approval
SUMMARY OF PREVIOUS BOARD DISCUSSION AND ACTION:	None
SUMMARY OF KEYS ISSUES:	The is the second time that we report financials to our authorizers for the FY21-22 schools year, showing actual results from Jul-21 to Jan-22 and projected results for the full year, as well as projections for the following 2 fiscal years.
FISCAL ANALYSIS:	None
ATTACHMENT (s):	DCA Final OCA Final OCHS Final 2021-22 JHHS 2 nd Interim Tool – JHHS 2021-22 RCA 2 nd Interim Tool – RCA 2021-22 2 nd Interim Tool - BJE

Notice

The following file is attached to this PDF. You will need to open this packet in an application that supports attachments to pdf files, e.g. [Adobe Reader](#):

2021-22 RCA 2nd Interim Tool 3.7.22.xlsm

Notice

The following file is attached to this PDF. You will need to open this packet in an application that supports attachments to pdf files, e.g. [Adobe Reader](#):

2021-22 JHHS 2nd Interim Tool 3.11.22.xlsm

Notice

The following file is attached to this PDF. You will need to open this packet in an application that supports attachments to pdf files, e.g. [Adobe Reader](#):

2021-22 2nd Interim Tool - BJE_Final 3.8.22 v2.xlsm


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

Charter School Name: Downtown Charter Academy
(continued) _____
CDS #: 01-61259-0129635
Charter Approving Entity: Oakland Unified
County: Alameda
Charter #: 1661
Fiscal Year: 2021/22

CERTIFICATION OF FINANCIAL CONDITION

- ☒ **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:
(☒) 2021/22 CHARTER SCHOOL SECOND 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: 3/1/22
Charter School Official
(Original signature required)

Print Name: Michael Barr Title: Interim CBO

To the County Superintendent of Schools:
(☒) 2021/22 CHARTER SCHOOL SECOND 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 Second Interim Report, please contact:

For Approving Entity:

Minh Co
Name
Accounting Manager
Title
510-879-8605
Phone
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For Charter School:

Michael Barr
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Interim CBO
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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
Second Interim Report - Detail

Charter School Name: Downtown Charter Academy
(continued)
CDS #: 01-01259-0120835
Charter Approving Entity: Oakland Unified
County: Alameda
Charter #: 1861
Fiscal Year: 2021/22

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	1st Interim Budget			Actuals thru 1/31			2nd Interim Budget		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
A. REVENUES										
1. LCFF Revenue Sources										
State Aid - Current Year	8011	2,065,221.00	-	2,065,221.00	1,220,867.00	-	1,220,867.00	2,063,208.00	-	2,063,208.00
Education Protection Account State Aid - Current Year	8012	52,854.00	-	52,854.00	16,021.00	-	16,021.00	53,080.00	-	53,080.00
State Aid - Prior Years	8019	-	-	-	-	-	-	-	-	-
Transfer to Charter Schools In Lieu of Property Taxes	8096	748,941.18	-	748,941.18	454,020.00	-	454,020.00	817,482.43	-	817,482.43
Other LCFF Transfers	8091, 8097	-	-	-	-	-	-	-	-	-
Total, LCFF Sources		2,867,016.18	-	2,867,016.18	1,690,908.00	-	1,690,908.00	2,933,770.43	-	2,933,770.43
2. Federal Revenues										
Every Student Succeeds Act (Title I-V)	8290	-	123,394.00	123,394.00	-	30,477.00	30,477.00	-	124,050.00	124,050.00
Special Education - Federal	8181, 8182	-	39,500.00	39,500.00	-	23,549.00	23,549.00	-	34,451.70	34,451.70
Child Nutrition - Federal	8220	-	44,619.61	44,619.61	-	24,363.27	24,363.27	-	38,917.00	38,917.00
Donated Food Commodities	8221	-	-	-	-	-	-	-	-	-
Other Federal Revenues	8110, 8260-8290	-	495,152.86	495,152.86	-	52,532.00	52,532.00	-	495,152.86	495,152.86
Total, Federal Revenues		-	702,666.47	702,666.47	-	130,921.27	130,921.27	-	692,571.56	692,571.56
3. Other State Revenues										
Special Education - State	StateRevSE	-	204,182.70	204,182.70	-	121,567.00	121,567.00	-	197,882.70	197,882.70
All Other State Revenues	StateRevAO	423,520.71	404,227.05	827,747.76	5,514.00	64,557.23	70,071.23	423,050.83	403,823.69	826,874.52
Total, Other State Revenues		423,520.71	608,409.75	1,031,930.46	5,514.00	186,124.23	191,638.23	423,050.83	601,706.39	1,024,757.22
4. Other Local Revenues										
All Other Local Revenues	LocalRevAO	192,966.00	-	192,966.00	457.56	25.00	482.56	186,966.00	-	186,966.00
Total, Local Revenues		192,966.00	-	192,966.00	457.56	25.00	482.56	186,966.00	-	186,966.00
5. TOTAL REVENUES		3,483,502.89	1,311,076.22	4,794,579.12	1,696,879.56	317,070.50	2,013,950.06	3,543,787.26	1,294,277.95	4,838,065.20
B. EXPENDITURES										
1. Certificated Salaries										
Certificated Teachers' Salaries	1100	960,000.00	-	960,000.00	540,885.12	21,600.00	562,485.12	927,231.63	37,026.57	964,260.21
Certificated Pupil Support Salaries	1200	20,000.00	-	20,000.00	-	-	-	-	-	-
Certificated Supervisors' and Administrators' Salaries	1300	212,000.00	25,000.00	237,000.00	136,362.79	54,873.57	191,236.36	233,764.78	94,068.98	327,833.76
Other Certificated Salaries	1900	-	-	-	-	-	-	-	-	-
Total, Certificated Salaries		1,192,000.00	25,000.00	1,217,000.00	677,247.91	76,473.57	753,721.48	1,160,996.42	131,097.55	1,292,093.97
2. Non-certificated Salaries										
Non-certificated Instructional Aides' Salaries	2100	92,860.50	290,939.50	383,800.00	132,407.87	134,957.00	267,364.87	227,003.35	231,336.43	458,339.78
Non-certificated Support Salaries	2200	-	-	-	43,348.75	27,118.74	70,467.49	97,516.72	23,284.69	120,801.41
Non-certificated Supervisors' and Administrators' Sal.	2300	80,000.00	12,000.00	92,000.00	(4,200.00)	7,834.62	3,634.62	3,323.39	2,907.38	6,230.78
Clerical and Office Salaries	2400	126,432.30	39,026.70	165,459.00	26,277.74	52,555.48	18,162.34	71,932.77	90,085.11	90,085.11
Other Non-certificated Salaries	2900	57,879.50	153,705.00	211,584.50	26,425.86	-	26,425.86	37,336.85	32,663.15	70,000.00
Total, Non-certificated Salaries		357,172.30	495,671.20	852,843.50	224,260.22	196,188.10	420,448.32	383,342.65	362,124.42	745,467.07
3. Employee Benefits										
STRS	3101-3102	-	-	-	-	-	-	-	-	-
PERS	3201-3202	-	-	-	-	-	-	-	-	-
OASDI / Medicare / Alternative	3301-3302	118,450.10	39,810.65	158,260.75	72,330.95	17,270.92	89,601.87	125,517.39	29,970.58	155,487.97
Health and Welfare Benefits	3401-3402	160,193.65	53,840.51	214,034.16	108,631.36	(1,667.26)	106,964.10	185,617.01	-	185,617.01
Unemployment Insurance	3501-3502	13,534.88	4,549.02	18,083.90	6,933.79	1,815.77	8,749.56	12,032.35	3,150.94	15,183.29
Workers' Compensation Insurance	3601-3602	20,136.74	6,767.89	26,904.63	15,198.40	-	15,198.40	26,374.10	-	26,374.10
OPEB, Allocated	3701-3702	-	-	-	-	-	-	-	-	-
OPEB, Active Employees	3751-3752	-	-	-	-	-	-	-	-	-
Other Employee Benefits	3901-3902	19,603.17	4,591.20	24,194.37	12,055.07	2,812.92	14,867.99	20,919.41	4,881.32	25,800.73
Total, Employee Benefits		331,918.55	109,559.27	441,477.81	216,149.57	20,232.35	235,381.92	370,460.25	38,002.84	408,463.09
4. Books and Supplies										
Approved Textbooks and Core Curricula Materials	4100	45,000.00	3,300.00	48,300.00	15,130.55	-	15,130.55	20,700.00	3,300.00	24,000.00
Books and Other Reference Materials	4200	1,263.83	-	1,263.83	906.49	-	906.49	1,000.00	-	1,000.00
Materials and Supplies	4300	65,000.00	1,000.00	66,000.00	34,734.81	4,698.68	39,433.49	78,500.00	5,000.00	83,500.00
Noncapitalized Equipment	4400	5,000.00	30,000.00	35,000.00	4,058.02	28,056.89	32,114.91	34,000.00	30,000.00	64,000.00
Food	4700	10,000.00	60,000.00	70,000.00	5,443.15	21,557.84	27,000.99	7,331.69	55,000.00	62,331.69
Total, Books and Supplies		126,263.83	94,300.00	220,563.83	60,273.02	54,313.41	114,586.43	141,531.69	93,300.00	234,831.69
5. Services and Other Operating Expenditures										
Subagreements for Services	5100	-	-	-	-	-	-	-	-	-
Travel and Conferences	5200	3,000.00	1,080.00	4,080.00	37.58	-	37.58	5,120.00	1,080.00	6,200.00
Dues and Memberships	5300	2,000.00	-	2,000.00	2,800.00	-	2,800.00	4,000.00	-	4,000.00
Insurance	5400	35,000.00	-	35,000.00	32,464.30	-	32,464.30	36,000.00	-	36,000.00
Operations and Housekeeping Services	5500	65,000.00	2,000.00	67,000.00	40,154.80	1,488.30	41,643.10	70,500.00	2,000.00	72,500.00
Rentals, Leases, Repairs, and Noncap. Improvements	5600	500,000.00	-	500,000.00	322,911.22	2,300.00	325,211.22	513,800.00	3,000.00	516,800.00
Transfers of Direct Costs	5700-5799	-	-	-	-	-	-	-	-	-
Professional/Consulting Services and Operating Expend.	5800	680,000.00	865,842.16	1,545,842.16	103,443.72	107,496.66	210,940.38	612,376.92	865,842.16	1,478,219.08
Communications	5900	36,000.00	-	36,000.00	9,175.37	-	9,175.37	21,000.00	-	21,000.00
Total, Services and Other Operating Expenditures		1,321,000.00	868,922.16	2,189,922.16	510,986.99	111,284.96	622,271.95	1,262,796.92	871,922.16	2,134,719.08

**CHARTER SCHOOL
INTERIM FINANCIAL REPORT - ALTERNATIVE FORM
Second Interim Report - Detail**

Charter School Name: Downtown Charter Academy
(continued)
CDS #: 01-61259-0126635
Charter Approving Entity: Oakland Unified
County: Alameda
Charter #: 1681
Fiscal Year: 2021/22

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	1st Interim Budget			Actuals thru 1/31			2nd 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	16,046.00		16,046.00				16,046.00		16,046.00
Total, Capital Outlay		16,046.00	-	16,046.00	-	-	-	16,046.00	-	16,046.00
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			-			-			-
Principal (for modified accrual basis only)	7439			-			-			-
Total, Other Outgo		-	-	-	-	-	-	-	-	-
8. TOTAL EXPENDITURES		3,344,400.68	1,593,482.63	4,937,883.30	1,687,917.71	456,492.39	2,144,410.10	3,335,173.93	1,496,446.97	4,831,620.91
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		139,102.22	(282,376.40)	(143,274.19)	8,961.85	(141,421.89)	(132,460.04)	208,613.33	(202,169.03)	6,444.30
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	(282,376.40)	282,376.40	-			-	(202,169.03)	202,169.03	-
4. TOTAL OTHER FINANCING SOURCES / USES		(282,376.40)	282,376.40	-	-	-	-	(202,169.03)	202,169.03	-
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		(143,274.19)	-	(143,274.19)	8,961.85	(141,421.89)	(132,460.04)	6,444.30	-	6,444.30
F. FUND BALANCE, RESERVES										
1. Beginning Fund Balance										
a. As of July 1	9791	3,353,639.01		3,353,639.01	3,353,639.01		3,353,639.01	3,353,639.01		3,353,639.01
b. Adjustments to Beginning Balance	9793, 9795			-	0.99		0.99	0.99		0.99
c. Adjusted Beginning Balance		3,353,639.01	-	3,353,639.01	3,353,640.00	-	3,353,640.00	3,353,640.00	-	3,353,640.00
2. Ending Fund Balance, June 30 (E + F.1.c.)		3,210,364.82	-	3,210,364.82	3,362,601.85	(141,421.89)	3,221,179.96	3,360,084.30	-	3,360,084.30
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			-			-			-
c. Committed										
Stabilization Arrangements	9750			-			-			-
Other Commitments	9760			-			-			-
d. Assigned										
Other Assignments	9780			-			-			-
e. Unassigned/Unappropriated										
Reserve for Economic Uncertainties	9789	246,892.67		246,892.67			-	241,581.05		241,581.05
Unassigned/Unappropriated Amount	9790	2,963,472.16	-	2,963,472.16	3,362,601.85	(141,421.89)	3,221,179.96	3,118,503.25	-	3,118,503.25

CHARTER SCHOOL
INTERIM FINANCIAL REPORT - ALTERNATIVE FORM
Second Interim Report - Summary

Charter School Name: Downtown Charter Academy
 (continued)
 CDS #: 01-61259-0129635
 Charter Approving Entity: Oakland Unified
 County: Alameda
 Charter #: 1661
 Fiscal Year: 2021/22

					2nd Interim vs. 1st Interim Increase, (Decrease)	
Description	Object Code	1st Interim Budget (X)	Actuals thru 1/31 (Y)	2nd Interim Budget (Z)	\$ Difference (Z) vs. (X)	% Change (Z) vs. (X)
A. REVENUES						
1. LCFF Revenue Sources						
State Aid - Current Year	8011	2,065,221.00	1,220,867.00	2,063,208.00	(2,013.00)	-0.10%
Education Protection Account State Aid - Current Year	8012	52,854.00	16,021.00	53,080.00	226.00	0.43%
State Aid - Prior Years	8019	-	-	-	-	-
Transfer of Charter Schools In Lieu of Property Taxes	8096	748,941.18	454,020.00	817,482.43	68,541.25	9.15%
Other LCFF Transfers	8091, 8097	-	-	-	-	-
Total, LCFF Sources		2,867,016.18	1,690,908.00	2,933,770.43	66,754.25	2.33%
2. Federal Revenues						
Every Student Succeeds Act (Title I - V)	8290	123,394.00	30,477.00	124,050.00	656.00	0.53%
Special Education - Federal	8181, 8182	39,500.00	23,549.00	34,451.70	(5,048.30)	-12.78%
Child Nutrition - Federal	8220	44,619.61	24,363.27	38,917.00	(5,702.62)	-12.78%
Donated Food Commodities	8221	-	-	-	-	-
Other Federal Revenues	8110, 8260-8299	495,152.86	52,532.00	495,152.86	-	0.00%
Total, Federal Revenues		702,666.47	130,921.27	692,571.56	(10,094.92)	-1.44%
3. Other State Revenues						
Special Education - State	StateRevSE	204,182.70	121,567.00	197,882.70	(6,300.00)	-3.09%
All Other State Revenues	StateRevAO	827,747.76	70,071.23	826,874.52	(873.24)	-0.11%
Total, Other State Revenues		1,031,930.46	191,638.23	1,024,757.22	(7,173.24)	-0.70%
4. Other Local Revenues						
All Other Local Revenues	LocalRevAO	192,966.00	482.56	186,966.00	(6,000.00)	-3.11%
Total, Local Revenues		192,966.00	482.56	186,966.00	(6,000.00)	-3.11%
5. TOTAL REVENUES						
		4,794,579.12	2,013,950.06	4,838,065.20	43,486.09	0.91%
B. EXPENDITURES						
1. Certificated Salaries						
Certificated Teachers' Salaries	1100	960,000.00	562,485.12	964,260.21	4,260.21	0.44%
Certificated Pupil Support Salaries	1200	20,000.00	-	-	(20,000.00)	(100%)
Certificated Supervisors' and Administrators' Salaries	1300	237,000.00	191,236.36	327,833.76	90,833.76	38.33%
Other Certificated Salaries	1900	-	-	-	-	-
Total, Certificated Salaries		1,217,000.00	753,721.48	1,292,093.97	75,093.97	6.17%
2. Non-certificated Salaries						
Non-certificated Instructional Aides' Salaries	2100	383,800.00	267,364.87	458,339.78	74,539.78	19.42%
Non-certificated Support Salaries	2200	-	70,467.49	120,801.41	120,801.41	New
Non-certificated Supervisors' and Administrators' Sal.	2300	92,000.00	3,634.62	6,230.78	(85,769.22)	-93.23%
Clerical and Office Salaries	2400	165,459.00	52,555.48	90,095.11	(75,363.89)	-45.55%
Other Non-certificated Salaries	2900	211,584.50	26,425.86	70,000.00	(141,584.50)	-66.92%
Total, Non-certificated Salaries		852,843.50	420,448.32	745,467.07	(107,376.43)	-12.59%
3. Employee Benefits						
STRS	3101-3102	-	-	-	-	-
PERS	3201-3202	-	-	-	-	-
OASDI / Medicare / Alternative	3301-3302	158,260.75	89,601.87	155,487.97	(2,772.78)	-1.75%
Health and Welfare Benefits	3401-3402	214,034.16	106,964.10	185,617.01	(28,417.16)	-13.28%
Unemployment Insurance	3501-3502	18,083.90	8,749.56	15,183.29	(2,900.61)	-16.04%
Workers' Compensation Insurance	3601-3602	26,904.63	15,198.40	26,374.10	(530.53)	-1.97%
OPEB, Allocated	3701-3702	-	-	-	-	-
OPEB, Active Employees	3751-3752	-	-	-	-	-
Other Employee Benefits	3901-3902	24,194.37	14,867.99	25,800.73	1,606.36	6.64%
Total, Employee Benefits		441,477.81	235,381.92	408,463.09	(33,014.72)	-7.48%

CHARTER SCHOOL
INTERIM FINANCIAL REPORT - ALTERNATIVE FORM
Second Interim Report - Summary

Charter School Name: Downtown Charter Academy
 (continued)
 CDS #: 01-61259-0129635
 Charter Approving Entity: Oakland Unified
 County: Alameda
 Charter #: 1661
 Fiscal Year: 2021/22

Description	Object Code	1st Interim Budget (X)	Actuals thru 1/31 (Y)	2nd Interim Budget (Z)	2nd Interim vs. 1st Interim Increase, (Decrease)	
					\$ Difference (Z) vs. (X)	% Change (Z) vs. (X)
4. Books and Supplies						
Approved Textbooks and Core Curricula Materials	4100	48,300.00	15,130.55	24,000.00	(24,300.00)	-50.31%
Books and Other Reference Materials	4200	1,263.83	906.49	1,000.00	(263.83)	-20.88%
Materials and Supplies	4300	66,000.00	39,433.49	83,500.00	17,500.00	26.52%
Noncapitalized Equipment	4400	35,000.00	32,114.91	64,000.00	29,000.00	82.86%
Food	4700	70,000.00	27,000.99	62,331.69	(7,668.31)	-10.95%
Total, Books and Supplies		220,563.83	114,586.43	234,831.69	14,267.86	6.47%
5. Services and Other Operating Expenditures						
Subagreements for Services	5100	-	-	-	-	
Travel and Conferences	5200	4,080.00	37.58	6,200.00	2,120.00	51.96%
Dues and Memberships	5300	2,000.00	2,800.00	4,000.00	2,000.00	100.00%
Insurance	5400	35,000.00	32,464.30	36,000.00	1,000.00	2.86%
Operations and Housekeeping Services	5500	67,000.00	41,643.10	72,500.00	5,500.00	8.21%
Rentals, Leases, Repairs, and Noncap. Improvements	5600	500,000.00	325,211.22	516,800.00	16,800.00	3.36%
Transfers of Direct Costs	5700-5799	-	-	-	-	
Professional/Consulting Services and Operating Expend.	5800	1,545,842.16	210,940.38	1,478,219.08	(67,623.08)	-4.37%
Communications	5900	36,000.00	9,175.37	21,000.00	(15,000.00)	-41.67%
Total, Services and Other Operating Expenditures		2,189,922.16	622,271.95	2,134,719.08	(55,203.08)	-2.52%
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	16,046.00	-	16,046.00	-	0.00%
Total, Capital Outlay		16,046.00	-	16,046.00	-	0.00%
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	-	-	-	-	
Principal (for modified accrual basis only)	7439	-	-	-	-	
Total, Other Outgo		-	-	-	-	
8. TOTAL EXPENDITURES		4,937,853.30	2,146,410.10	4,831,620.91	(106,232.40)	-2.15%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		(143,274.19)	(132,460.04)	6,444.30	149,718.48	-104.50%

CHARTER SCHOOL
INTERIM FINANCIAL REPORT - ALTERNATIVE FORM
Second Interim Report - Summary

Charter School Name: Downtown Charter Academy
 (continued)
 CDS #: 01-61259-0129635
 Charter Approving Entity: Oakland Unified
 County: Alameda
 Charter #: 1661
 Fiscal Year: 2021/22

Description	Object Code	1st Interim Budget (X)	Actuals thru 1/31 (Y)	2nd Interim Budget (Z)	2nd Interim vs. 1st Interim Increase, (Decrease)	
					\$ 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)		(143,274.19)	(132,460.04)	6,444.30	149,718.48	-104.50%
F. FUND BALANCE, RESERVES						
1. Beginning Fund Balance						
a. As of July 1	9791	3,353,639.01	3,353,639.01	3,353,639.01	-	0.00%
b. Adjustments to Beginning Balance	9793, 9795	-	0.99	0.99	0.99	New
c. Adjusted Beginning Balance		3,353,639.01	3,353,640.00	3,353,640.00		
2. Ending Fund Balance, June 30 (E + F.1.c.)		3,210,364.82	3,221,179.96	3,360,084.30		
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	-	-	-	-	
c. Committed						
Stabilization Arrangements	9750	-	-	-	-	
Other Commitments	9760	-	-	-	-	
d. Assigned						
Other Assignments	9780	-	-	-	-	
e. Unassigned/Unappropriated						
Reserve for Economic Uncertainties	9789	246,892.67	-	241,581.05	(5,311.62)	-2.15%
Unassigned/Unappropriated Amount	9790	2,963,472.16	3,221,179.96	3,118,503.25	155,031.09	5.23%

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

Charter School Name: Downtown Charter Academy
 (continued) _____
 CDS #: 01-61259-0129635
 Charter Approving Entity: Oakland Unified
 County: Alameda
 Charter #: 1661
 Fiscal Year: 2021/22

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	FY 2021/22			Totals for 2022/23	Totals for 2023/24
		Unrestricted	Restricted	Total		
A. REVENUES						
1. LCFF Revenue Sources						
State Aid - Current Year	8011	2,063,208.00	0.00	2,063,208.00	2,557,320.00	2,666,929.00
Education Protection Account State Aid - Current Year	8012	53,080.00	0.00	53,080.00	63,460.00	63,460.00
State Aid - Prior Years	8019	0.00	0.00	0.00		
Transfers of Charter Schools In Lieu of Property Taxes	8096	817,482.43	0.00	817,482.43	899,228.20	899,228.20
Other LCFF Transfers	8091, 8097	0.00	0.00	0.00		
Total, LCFF Sources		2,933,770.43	0.00	2,933,770.43	3,520,008.20	3,629,617.20
2. Federal Revenues						
Every Student Succeeds Act (Title I - V)	8290	0.00	124,050.00	124,050.00	116,085.00	116,085.00
Special Education - Federal	8181, 8182	0.00	34,451.70	34,451.70	38,750.00	41,750.00
Child Nutrition - Federal	8220	0.00	38,917.00	38,917.00	45,512.01	46,422.25
Donated Food Commodities	8221	0.00	0.00	0.00		
Other Federal Revenues	8110, 8260-8299	0.00	495,152.86	495,152.86	282,922.86	233,288.86
Total, Federal Revenues		0.00	692,571.56	692,571.56	483,269.87	437,546.11
3. Other State Revenues						
Special Education - State	StateRevSE	0.00	197,882.70	197,882.70	219,502.65	219,502.65
All Other State Revenues	StateRevAO	423,050.83	403,823.69	826,874.52	624,887.25	625,547.51
Total, Other State Revenues		423,050.83	601,706.39	1,024,757.22	844,389.90	845,050.16
4. Other Local Revenues						
All Other Local Revenues	LocalRevAO	186,966.00	0.00	186,966.00	192,966.00	192,966.00
Total, Local Revenues		186,966.00	0.00	186,966.00	192,966.00	192,966.00
5. TOTAL REVENUES		3,543,787.26	1,294,277.95	4,838,065.20	5,040,633.96	5,105,179.47
B. EXPENDITURES						
1. Certificated Salaries						
Certificated Teachers' Salaries	1100	927,231.63	37,028.57	964,260.21	1,010,430.00	1,040,742.90
Certificated Pupil Support Salaries	1200	0.00	0.00	0.00	0.00	0.00
Certificated Supervisors' and Administrators' Salaries	1300	233,764.78	94,068.98	327,833.76	244,161.50	251,486.35
Other Certificated Salaries	1900	0.00	0.00	0.00	33,651.86	34,661.42
Total, Certificated Salaries		1,160,996.42	131,097.55	1,292,093.97	1,288,243.36	1,326,890.66
2. Non-certificated Salaries						
Non-certificated Instructional Aides' Salaries	2100	227,003.35	231,336.43	458,339.78	395,314.00	407,173.42
Non-certificated Support Salaries	2200	97,516.72	23,284.69	120,801.41	0.00	0.00
Non-certificated Supervisors' and Administrators' Sal.	2300	3,323.39	2,907.38	6,230.78	94,760.00	97,602.80
Clerical and Office Salaries	2400	18,162.34	71,932.77	90,095.11	170,422.77	175,535.45
Other Non-certificated Salaries	2900	37,336.85	32,663.15	70,000.00	217,932.04	224,470.00
Total, Non-certificated Salaries		383,342.65	362,124.42	745,467.07	878,428.81	904,781.67

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

Charter School Name: Downtown Charter Academy
 (continued) _____
 CDS #: 01-61259-0129635
 Charter Approving Entity: Oakland Unified
 County: Alameda
 Charter #: 1661
 Fiscal Year: 2021/22

Description	Object Code	FY 2021/22			Totals for 2022/23	Totals for 2023/24
		Unrestricted	Restricted	Total		
3. Employee Benefits						
STRS	3101-3102	0.00	0.00	0.00	0.00	0.00
PERS	3201-3202	0.00	0.00	0.00	0.00	0.00
OASDI / Medicare / Alternative	3301-3302	125,517.39	29,970.58	155,487.97	165,408.09	170,114.21
Health and Welfare Benefits	3401-3402	185,617.01	0.00	185,617.01	235,146.24	253,957.94
Unemployment Insurance	3501-3502	12,032.35	3,150.94	15,183.29	18,396.00	18,396.00
Workers' Compensation Insurance	3601-3602	26,374.10	0.00	26,374.10	28,163.24	29,008.14
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	20,919.41	4,881.32	25,800.73	38,974.23	40,143.46
Total, Employee Benefits		370,460.25	38,002.84	408,463.09	486,087.81	511,619.75
4. Books and Supplies						
Approved Textbooks and Core Curricula Materials	4100	20,700.00	3,300.00	24,000.00	56,100.00	57,222.00
Books and Other Reference Materials	4200	1,000.00	0.00	1,000.00	1,289.11	1,314.89
Materials and Supplies	4300	78,500.00	5,000.00	83,500.00	100,666.17	102,329.30
Noncapitalized Equipment	4400	34,000.00	30,000.00	64,000.00	36,687.57	37,559.24
Food	4700	7,331.69	55,000.00	62,331.69	71,400.00	72,828.00
Total, Books and Supplies		141,531.69	93,300.00	234,831.69	266,142.84	271,253.42
5. Services and Other Operating Expenditures						
Subagreements for Services	5100	0.00	0.00	0.00	0.00	0.00
Travel and Conferences	5200	5,120.00	1,080.00	6,200.00	6,388.08	6,577.64
Dues and Memberships	5300	4,000.00	0.00	4,000.00	3,957.51	4,076.23
Insurance	5400	36,000.00	0.00	36,000.00	37,251.41	38,368.96
Operations and Housekeeping Services	5500	70,500.00	2,000.00	72,500.00	77,250.00	79,567.50
Rentals, Leases, Repairs, and Noncap. Improvements	5600	513,800.00	3,000.00	516,800.00	569,093.12	586,165.91
Transfers of Direct Costs	5700-5799	0.00	0.00	0.00	0.00	0.00
Professional/Consulting Services and Operating Expend.	5800	612,376.92	865,842.16	1,478,219.08	1,282,680.21	1,257,981.42
Communications	5900	21,000.00	0.00	21,000.00	47,380.00	48,801.40
Total, Services and Other Operating Expenditures		1,262,796.92	871,922.16	2,134,719.08	2,024,000.33	2,021,539.06
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		
Buildings and Improvements of Buildings	6200	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		
Equipment	6400	0.00	0.00	0.00		
Equipment Replacement	6500	0.00	0.00	0.00		
Depreciation Expense (for accrual basis only)	6900	16,046.00	0.00	16,046.00	12,851.00	10,076.00
Total, Capital Outlay		16,046.00	0.00	16,046.00	12,851.00	10,076.00
7. Other Outgo						
Tuition to Other Schools	7110-7143	0.00	0.00	0.00		
Transfers of Pass-through Revenues to Other LEAs	7211-7213	0.00	0.00	0.00		
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE	0.00	0.00	0.00		
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	0.00	0.00	0.00		
All Other Transfers	7280-7299	0.00	0.00	0.00		
Transfers of Indirect Costs	7300-7399	0.00	0.00	0.00		
Debt Service:						
Interest	7438	0.00	0.00	0.00		
Principal (for modified accrual basis only)	7439	0.00	0.00	0.00		
Total, Other Outgo		0.00	0.00	0.00	0.00	0.00
8. TOTAL EXPENDITURES		3,335,173.93	1,496,446.97	4,831,620.91	4,955,754.15	5,046,160.57
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		208,613.33	(202,169.03)	6,444.30	84,879.81	59,018.90

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

Charter School Name: Downtown Charter Academy
 (continued) _____
 CDS #: 01-61259-0129635
 Charter Approving Entity: Oakland Unified
 County: Alameda
 Charter #: 1661
 Fiscal Year: 2021/22

Description	Object Code	FY 2021/22			Totals for 2022/23	Totals for 2023/24
		Unrestricted	Restricted	Total		
D. OTHER FINANCING SOURCES / USES						
1. Other Sources	8930-8979	0.00	0.00	0.00		
2. Less: Other Uses	7630-7699	0.00	0.00	0.00		
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	(202,169.03)	202,169.03	0.00		
4. TOTAL OTHER FINANCING SOURCES / USES		(202,169.03)	202,169.03	0.00	0.00	0.00
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		6,444.30	0.00	6,444.30	84,879.81	59,018.90
F. FUND BALANCE, RESERVES						
1. Beginning Fund Balance						
a. As of July 1	9791	3,353,639.01	0.00	3,353,639.01	3,360,084.30	3,444,964.11
b. Adjustments to Beginning Balance	9793, 9795	0.99	0.00	0.99		
c. Adjusted Beginning Balance		3,353,640.00	0.00	3,353,640.00	3,360,084.30	3,444,964.11
2. Ending Fund Balance, June 30 (E + F.1.c.)		3,360,084.30	0.00	3,360,084.30	3,444,964.11	3,503,983.00
Components of Ending Fund Balance:						
a. Nonspendable						
Revolving Cash (equals object 9130)	9711	0.00	0.00	0.00		
Stores (equals object 9320)	9712	0.00	0.00	0.00		
Prepaid Expenditures (equals object 9330)	9713	0.00	0.00	0.00		
All Others	9719	0.00	0.00	0.00		
b. Restricted	9740	0.00	0.00	0.00		
c. Committed						
Stabilization Arrangements	9750	0.00	0.00	0.00		
Other Commitments	9760	0.00	0.00	0.00		
d. Assigned						
Other Assignments	9780	0.00	0.00	0.00		
e. Unassigned/Unappropriated						
Reserve for Economic Uncertainties	9789	241,581.05	0.00	241,581.05	247,787.71	252,308.03
Unassigned/Unappropriated Amount	9790	3,118,503.25	0.00	3,118,503.25	3,197,176.40	3,251,674.98

CHARTER SCHOOL
INTERIM FINANCIAL REPORT - ALTERNATIVE FORM
Second Interim Report Certification

Charter School Name: Oakland Charter High
 (continued) _____
 CDS #: 01-61259-0114868
 Charter Approving Entity: Oakland Unified
 County: Alameda
 Charter #: 0883
 Fiscal Year: 2021/22

CERTIFICATION OF FINANCIAL CONDITION

- ☒ **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:
 (☒) 2021/22 CHARTER SCHOOL SECOND 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: 3/1/22
 Charter School Official
 (Original signature required)

Print Name: Michael Barr Title: Interim CBO

To the County Superintendent of Schools:
 (☒) 2021/22 CHARTER SCHOOL SECOND 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 Second Interim Report, please contact:

For Approving Entity:

Minh Co
 Name
Accounting Manager
 Title
510-879-8605
 Phone
minh.co@ousd.org
 E-mail

For Charter School:

Michael Barr
 Name
Interim CBO
 Title
415-613-2277
 Phone
mbarr@amethodschools.org
 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
Second Interim Report - Detail

Charter School Name: Oakland Charter High
(continued)
CDS #: 01-61259-0114868
Charter Approving Entity: Oakland Unified
County: Alameda
Charter #: 0883
Fiscal Year: 2021/22

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	1st Interim Budget			Actuals thru 1/31			2nd Interim Budget		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
A. REVENUES										
1. LCFF Revenue Sources										
State Aid - Current Year	8011	2,958,998.11	-	2,958,998.11	918,848.00	-	918,848.00	3,061,681.66	-	3,061,681.66
Education Protection Account State Aid - Current Year	8012	1,435,534.89	-	1,435,534.89	320,515.00	-	320,515.00	1,328,641.34	-	1,328,641.34
State Aid - Prior Years	8019	-	-	-	-	-	-	-	-	-
Transfer to Charter Schools in Lieu of Property Taxes	8096	1,214,057.26	-	1,214,057.26	629,501.00	-	629,501.00	1,318,105.71	-	1,318,105.71
Other LCFF Transfers	8091, 8097	-	-	-	-	-	-	-	-	-
Total, LCFF Sources		5,608,590.26	-	5,608,590.26	1,868,864.00	-	1,868,864.00	5,708,428.71	-	5,708,428.71
2. Federal Revenues										
Every Student Succeeds Act (Title I-V)	8290	-	177,627.00	177,627.00	-	43,086.00	43,086.00	-	179,085.00	179,085.00
Special Education - Federal	8181, 8182	57,500.00	-	57,500.00	40,713.00	-	40,713.00	-	55,806.09	55,806.09
Child Nutrition - Federal	8220	84,122.49	-	84,122.49	41,684.53	-	41,684.53	-	84,032.16	84,032.16
Donated Food Commodities	8221	-	-	-	-	-	-	-	-	-
Other Federal Revenues	8110, 8260-8299	756,888.84	-	756,888.84	77,743.00	-	77,743.00	-	756,888.84	756,888.84
Total, Federal Revenues		-	1,076,138.33	1,076,138.33	-	203,226.53	203,226.53	-	1,075,812.09	1,075,812.09
3. Other State Revenues										
Special Education - State	StateRevSE	-	272,640.75	272,640.75	-	168,513.00	168,513.00	-	292,437.64	292,437.64
All Other State Revenues	StateRevAO	563,150.70	375,006.00	938,156.70	21,253.00	39,053.59	60,306.59	527,489.43	381,087.54	908,576.98
Total, Other State Revenues		563,150.70	647,646.75	1,210,797.45	21,253.00	207,566.59	228,819.59	527,489.43	673,525.18	1,201,014.62
4. Other Local Revenues										
All Other Local Revenues	LocalRevAO	11,500.00	-	11,500.00	6,912.64	-	6,912.64	24,910.81	-	24,910.81
Total, Local Revenues		11,500.00	-	11,500.00	6,912.64	-	6,912.64	24,910.81	-	24,910.81
5. TOTAL REVENUES		6,183,240.96	1,723,785.08	7,907,026.04	1,897,029.64	410,793.12	2,307,822.76	6,260,828.95	1,740,337.27	8,010,166.23
B. EXPENDITURES										
1. Certificated Salaries										
Certificated Teachers' Salaries	1100	1,850,000.00	-	1,850,000.00	872,752.11	21,375.00	894,127.11	1,854,497.00	-	1,854,497.00
Certificated Pupil Support Salaries	1200	-	-	-	-	-	-	-	-	-
Certificated Supervisors' and Administrators' Salaries	1300	215,000.00	25,000.00	240,000.00	157,761.13	35,426.26	193,187.39	258,530.00	25,000.00	283,530.00
Other Certificated Salaries	1900	45,587.27	-	45,587.27	-	-	-	45,587.27	-	45,587.27
Total, Certificated Salaries		2,110,587.27	25,000.00	2,135,587.27	1,030,513.24	56,801.26	1,087,314.50	2,158,614.27	25,000.00	2,183,614.27
2. Non-certificated Salaries										
Non-certificated Instructional Aides' Salaries	2100	450,000.00	225,801.75	675,801.75	213,027.79	71,967.68	284,995.47	452,471.49	152,859.51	605,331.00
Non-certificated Support Salaries	2200	-	-	-	106,094.29	62,841.37	168,935.66	125,603.19	74,398.81	200,000.00
Non-certificated Supervisors' and Administrators' Sal.	2300	70,000.00	10,000.00	80,000.00	-	-	-	94,760.00	10,000.00	104,760.00
Clerical and Office Salaries	2400	270,000.00	50,000.00	320,000.00	56,117.12	32,702.78	88,819.90	87,374.74	50,918.46	138,293.20
Other Non-certificated Salaries	2900	-	-	-	31,728.97	-	31,728.97	60,000.00	-	60,000.00
Total, Non-certificated Salaries		790,000.00	285,801.75	1,075,801.75	406,968.17	167,511.83	574,480.00	820,209.43	288,174.77	1,108,384.20
3. Employee Benefits										
STRS	3101-3102	-	-	-	-	-	-	-	-	-
PERS	3201-3202	-	-	-	-	-	-	-	-	-
OASDI / Medicare / Alternative	3301-3302	221,812.87	23,776.33	245,589.00	109,662.31	14,281.48	123,943.79	216,315.59	28,171.09	244,486.68
Health and Welfare Benefits	3401-3402	265,990.24	40,178.40	306,168.64	131,096.91	(1,314.30)	129,782.61	302,400.00	-	302,400.00
Unemployment Insurance	3501-3502	22,509.83	3,348.20	25,858.03	11,754.70	630.68	12,385.38	24,248.96	1,301.04	25,550.00
Workers' Compensation Insurance	3601-3602	37,720.39	4,017.47	41,737.87	15,198.43	-	15,198.43	41,555.83	-	41,555.83
OPEB, Allocated	3701-3702	-	-	-	-	-	-	-	-	-
OPEB, Active Employees	3751-3752	-	-	-	-	-	-	-	-	-
Other Employee Benefits	3901-3902	88,049.79	4,475.55	92,525.33	11,396.89	1,430.19	12,827.08	64,663.71	8,114.62	72,778.32
Total, Employee Benefits		616,082.92	75,795.95	691,878.87	279,109.24	15,028.05	294,137.29	649,184.08	37,586.75	686,770.83
4. Books and Supplies										
Approved Textbooks and Core Curricula Materials	4100	65,000.00	-	65,000.00	70,738.05	-	70,738.05	75,000.00	-	75,000.00
Books and Other Reference Materials	4200	2,000.00	-	2,000.00	5,661.57	-	5,661.57	6,000.00	-	6,000.00
Materials and Supplies	4300	110,000.00	10,000.00	120,000.00	117,918.89	24,739.82	142,658.71	179,000.00	10,000.00	189,000.00
Noncapitalized Equipment	4400	49,000.00	70,000.00	119,000.00	5,633.22	66,242.90	71,876.12	101,000.00	70,000.00	171,000.00
Food	4700	5,000.00	87,302.56	92,302.56	10,135.09	43,427.31	53,562.40	12,000.00	87,302.56	99,302.56
Total, Books and Supplies		231,000.00	167,302.56	398,302.56	210,086.82	134,410.03	344,496.85	373,000.00	167,302.56	540,302.56
5. Services and Other Operating Expenditures										
Subagreements for Services	5100	-	-	-	-	-	-	-	-	-
Travel and Conferences	5200	12,500.00	-	12,500.00	1,072.17	1,233.04	2,305.21	7,500.00	-	7,500.00
Dues and Memberships	5300	3,852.56	-	3,852.56	4,699.88	-	4,699.88	5,000.00	-	5,000.00
Insurance	5400	45,055.35	-	45,055.35	28,591.61	-	28,591.61	45,000.00	-	45,000.00
Operations and Housekeeping Services	5500	131,000.00	2,000.00	133,000.00	77,032.24	1,531.63	78,563.87	150,000.00	2,000.00	152,000.00
Rentals, Leases, Repairs, and Noncap. Improvements	5600	747,057.11	-	747,057.11	389,945.08	76,228.77	466,173.85	783,997.11	-	783,997.11
Transfers of Direct Costs	5700-5799	-	-	-	-	-	-	-	-	-
Professional/Consulting Services and Operating Expend.	5800	1,028,187.97	1,412,594.87	2,440,782.84	191,545.43	167,839.11	359,384.54	1,032,658.05	1,412,594.87	2,445,252.92
Communications	5900	45,320.00	-	45,320.00	12,623.69	-	12,623.69	22,000.00	-	22,000.00
Total, Services and Other Operating Expenditures		2,012,973.00	1,414,594.87	3,427,567.87	705,510.10	246,832.55	952,342.65	2,046,155.17	1,414,594.87	3,460,750.03

CHARTER SCHOOL
INTERIM FINANCIAL REPORT - ALTERNATIVE FORM
Second Interim Report - Detail

Charter School Name: Oakland Charter High
(continued)
CDS #: 01-61259-0114868
Charter Approving Entity: Oakland Unified
County: Alameda
Charter #: 0883
Fiscal Year: 2021/22

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	1st Interim Budget			Actuals thru 1/31			2nd 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	130,108.00		130,108.00			-	130,108.00		130,108.00
Total, Capital Outlay		130,108.00	-	130,108.00	-	-	-	130,108.00	-	130,108.00
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			-			-			-
Principal (for modified accrual basis only)	7439			-			-			-
Total, Other Outgo		-	-	-	-	-	-	-	-	-
8. TOTAL EXPENDITURES		5,890,751.18	1,968,495.13	7,859,246.32	2,632,187.57	620,583.72	3,252,771.29	6,177,270.84	1,932,658.95	8,109,929.89
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		292,489.78	(244,710.05)	47,779.72	(735,157.93)	(209,790.60)	(944,948.53)	83,558.01	(183,321.68)	(99,763.67)
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	(244,710.05)	244,710.05	-			-	(183,321.68)	183,321.68	-
4. TOTAL OTHER FINANCING SOURCES / USES		(244,710.05)	244,710.05	-	-	-	-	(183,321.68)	183,321.68	-
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		47,779.73	(0.00)	47,779.72	(735,157.93)	(209,790.60)	(944,948.53)	99,763.67	-	(99,763.67)
F. FUND BALANCE, RESERVES										
1. Beginning Fund Balance										
a. As of July 1	9791	6,921,555.59		6,921,555.59	6,921,555.59		6,921,555.59	6,921,555.59		6,921,555.59
b. Adjustments to Beginning Balance	9793, 9795			-	(1.59)		(1.59)	(1.59)		(1.59)
c. Adjusted Beginning Balance		6,921,555.59	-	6,921,555.59	6,921,554.00	-	6,921,554.00	6,921,554.00	-	6,921,554.00
2. Ending Fund Balance, June 30 (E + F.1.c.)		6,969,335.32	(0.00)	6,969,335.31	6,186,396.07	(209,790.60)	5,976,605.47	6,821,790.33	-	6,821,790.33
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			-			-			-
c. Committed										
Stabilization Arrangements	9750			-			-			-
Other Commitments	9760			-			-			-
d. Assigned										
Other Assignments	9780			-			-			-
e. Unassigned/Unappropriated										
Reserve for Economic Uncertainties	9789	392,962.32	-	392,962.32			-	405,496.49		405,496.49
Unassigned/Unappropriated Amount	9790	6,576,373.00	(0.00)	6,576,373.00	6,186,396.07	(209,790.60)	5,976,605.47	6,416,293.84	-	6,416,293.84

CHARTER SCHOOL
INTERIM FINANCIAL REPORT - ALTERNATIVE FORM
Second Interim Report - Summary

Charter School Name: Oakland Charter High
 (continued)
 CDS #: 01-61259-0114868
 Charter Approving Entity: Oakland Unified
 County: Alameda
 Charter #: 0883
 Fiscal Year: 2021/22

					2nd Interim vs. 1st Interim Increase, (Decrease)	
Description	Object Code	1st Interim Budget (X)	Actuals thru 1/31 (Y)	2nd Interim Budget (Z)	\$ Difference (Z) vs. (X)	% Change (Z) vs. (X)
A. REVENUES						
1. LCFF Revenue Sources						
State Aid - Current Year	8011	2,958,998.11	918,848.00	3,061,681.66	102,683.55	3.47%
Education Protection Account State Aid - Current Year	8012	1,435,534.89	320,515.00	1,328,641.34	(106,893.55)	-7.45%
State Aid - Prior Years	8019	-	-	-	-	
Transfer of Charter Schools In Lieu of Property Taxes	8096	1,214,057.26	629,501.00	1,318,105.71	104,048.45	8.57%
Other LCFF Transfers	8091, 8097	-	-	-	-	
Total, LCFF Sources		5,608,590.26	1,868,864.00	5,708,428.71	99,838.45	1.78%
2. Federal Revenues						
Every Student Succeeds Act (Title I - V)	8290	177,627.00	43,086.00	179,085.00	1,458.00	0.82%
Special Education - Federal	8181, 8182	57,500.00	40,713.00	55,806.09	(1,693.91)	-2.95%
Child Nutrition - Federal	8220	84,122.49	41,684.53	84,032.16	(90.33)	-0.11%
Donated Food Commodities	8221	-	-	-	-	
Other Federal Revenues	8110, 8260-8299	756,888.84	77,743.00	756,888.84	-	0.00%
Total, Federal Revenues		1,076,138.33	203,226.53	1,075,812.09	(326.24)	-0.03%
3. Other State Revenues						
Special Education - State	StateRevSE	272,640.75	168,513.00	292,437.64	19,796.89	7.26%
All Other State Revenues	StateRevAO	938,156.70	60,306.59	908,576.98	(29,579.72)	-3.15%
Total, Other State Revenues		1,210,797.45	228,819.59	1,201,014.62	(9,782.83)	-0.81%
4. Other Local Revenues						
All Other Local Revenues	LocalRevAO	11,500.00	6,912.64	24,910.81	13,410.81	116.62%
Total, Local Revenues		11,500.00	6,912.64	24,910.81	13,410.81	116.62%
5. TOTAL REVENUES		7,907,026.04	2,307,822.76	8,010,166.23	103,140.19	1.30%
B. EXPENDITURES						
1. Certificated Salaries						
Certificated Teachers' Salaries	1100	1,850,000.00	894,127.11	1,854,497.00	4,497.00	0.24%
Certificated Pupil Support Salaries	1200	-	-	-	-	
Certificated Supervisors' and Administrators' Salaries	1300	240,000.00	193,187.39	283,530.00	43,530.00	18.14%
Other Certificated Salaries	1900	45,587.27	-	45,587.27	-	0.00%
Total, Certificated Salaries		2,135,587.27	1,087,314.50	2,183,614.27	48,027.00	2.25%
2. Non-certificated Salaries						
Non-certificated Instructional Aides' Salaries	2100	675,801.75	284,995.47	605,331.00	(70,470.75)	-10.43%
Non-certificated Support Salaries	2200	-	168,935.66	200,000.00	200,000.00	New
Non-certificated Supervisors' and Administrators' Sal.	2300	80,000.00	-	104,760.00	24,760.00	30.95%
Clerical and Office Salaries	2400	320,000.00	88,819.90	138,293.20	(181,706.80)	-56.78%
Other Non-certificated Salaries	2900	-	31,728.97	60,000.00	60,000.00	New
Total, Non-certificated Salaries		1,075,801.75	574,480.00	1,108,384.20	32,582.45	3.03%
3. Employee Benefits						
STRS	3101-3102	-	-	-	-	
PERS	3201-3202	-	-	-	-	
OASDI / Medicare / Alternative	3301-3302	245,589.00	123,943.79	244,486.68	(1,102.32)	-0.45%
Health and Welfare Benefits	3401-3402	306,168.64	129,782.61	302,400.00	(3,768.64)	-1.23%
Unemployment Insurance	3501-3502	25,858.03	12,385.38	25,550.00	(308.03)	-1.19%
Workers' Compensation Insurance	3601-3602	41,737.87	15,198.43	41,555.83	(182.04)	-0.44%
OPEB, Allocated	3701-3702	-	-	-	-	
OPEB, Active Employees	3751-3752	-	-	-	-	
Other Employee Benefits	3901-3902	72,525.33	12,827.08	72,778.32	252.99	0.35%
Total, Employee Benefits		691,878.87	294,137.29	686,770.83	(5,108.04)	-0.74%

CHARTER SCHOOL
INTERIM FINANCIAL REPORT - ALTERNATIVE FORM
Second Interim Report - Summary

Charter School Name: Oakland Charter High
 (continued)
 CDS #: 01-61259-0114868
 Charter Approving Entity: Oakland Unified
 County: Alameda
 Charter #: 0883
 Fiscal Year: 2021/22

Description	Object Code	1st Interim Budget (X)	Actuals thru 1/31 (Y)	2nd Interim Budget (Z)	2nd Interim vs. 1st Interim Increase, (Decrease)	
					\$ Difference (Z) vs. (X)	% Change (Z) vs. (X)
4. Books and Supplies						
Approved Textbooks and Core Curricula Materials	4100	65,000.00	70,738.05	75,000.00	10,000.00	15.38%
Books and Other Reference Materials	4200	2,000.00	5,661.57	6,000.00	4,000.00	200.00%
Materials and Supplies	4300	120,000.00	142,658.71	189,000.00	69,000.00	57.50%
Noncapitalized Equipment	4400	119,000.00	71,876.12	171,000.00	52,000.00	43.70%
Food	4700	92,302.56	53,562.40	99,302.56	7,000.00	7.58%
Total, Books and Supplies		398,302.56	344,496.85	540,302.56	142,000.00	35.65%
5. Services and Other Operating Expenditures						
Subagreements for Services	5100	-	-	-	-	
Travel and Conferences	5200	12,500.00	2,305.21	7,500.00	(5,000.00)	-40.00%
Dues and Memberships	5300	3,852.56	4,699.88	5,000.00	1,147.44	29.78%
Insurance	5400	45,055.35	28,591.61	45,000.00	(55.35)	-0.12%
Operations and Housekeeping Services	5500	133,000.00	78,563.87	152,000.00	19,000.00	14.29%
Rentals, Leases, Repairs, and Noncap. Improvements	5600	747,057.11	466,173.85	783,997.11	36,940.00	4.94%
Transfers of Direct Costs	5700-5799	-	-	-	-	
Professional/Consulting Services and Operating Expend.	5800	2,440,782.84	359,384.54	2,445,252.92	4,470.08	0.18%
Communications	5900	45,320.00	12,623.69	22,000.00	(23,320.00)	-51.46%
Total, Services and Other Operating Expenditures		3,427,567.87	952,342.65	3,460,750.03	33,182.17	0.97%
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	130,108.00	-	130,108.00	-	0.00%
Total, Capital Outlay		130,108.00	-	130,108.00	-	0.00%
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	-	-	-	-	
Principal (for modified accrual basis only)	7439	-	-	-	-	
Total, Other Outgo		-	-	-	-	
8. TOTAL EXPENDITURES		7,859,246.32	3,252,771.29	8,109,929.89	250,683.58	3.19%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		47,779.72	(944,948.53)	(99,763.67)	(147,543.39)	-308.80%

CHARTER SCHOOL
INTERIM FINANCIAL REPORT - ALTERNATIVE FORM
Second Interim Report - Summary

Charter School Name: Oakland Charter High
 (continued) _____
 CDS #: 01-61259-0114868
 Charter Approving Entity: Oakland Unified
 County: Alameda
 Charter #: 0883
 Fiscal Year: 2021/22

Description	Object Code	1st Interim Budget (X)	Actuals thru 1/31 (Y)	2nd Interim Budget (Z)	2nd Interim vs. 1st Interim Increase, (Decrease)	
					\$ 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)		47,779.72	(944,948.53)	(99,763.67)	(147,543.39)	-308.80%
F. FUND BALANCE, RESERVES						
1. Beginning Fund Balance						
a. As of July 1	9791	6,921,555.59	6,921,555.59	6,921,555.59	-	0.00%
b. Adjustments to Beginning Balance	9793, 9795	-	(1.59)	(1.59)	(1.59)	New
c. Adjusted Beginning Balance		6,921,555.59	6,921,554.00	6,921,554.00		
2. Ending Fund Balance, June 30 (E + F.1.c.)		6,969,335.31	5,976,605.47	6,821,790.33		
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	-	-	-	-	
c. Committed						
Stabilization Arrangements	9750	-	-	-	-	
Other Commitments	9760	-	-	-	-	
d. Assigned						
Other Assignments	9780	-	-	-	-	
e. Unassigned/Unappropriated						
Reserve for Economic Uncertainties	9789	392,962.32	-	405,496.49	12,534.18	3.19%
Unassigned/Unappropriated Amount	9790	6,576,373.00	5,976,605.47	6,416,293.84	(160,079.16)	-2.43%

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

Charter School Name: Oakland Charter High
 (continued) _____
 CDS #: 01-61259-0114868
 Charter Approving Entity: Oakland Unified
 County: Alameda
 Charter #: 0883
 Fiscal Year: 2021/22

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	FY 2021/22			Totals for 2022/23	Totals for 2023/24
		Unrestricted	Restricted	Total		
A. REVENUES						
1. LCFF Revenue Sources						
State Aid - Current Year	8011	3,061,681.66	0.00	3,061,681.66	3,193,446.00	3,369,943.00
Education Protection Account State Aid - Current Year	8012	1,328,641.34	0.00	1,328,641.34	1,487,844.00	1,487,844.00
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	1,318,105.71	0.00	1,318,105.71	1,258,296.00	1,258,296.00
Other LCFF Transfers	8091, 8097	0.00	0.00	0.00	0.00	
Total, LCFF Sources		5,708,428.71	0.00	5,708,428.71	5,939,586.00	6,116,083.00
2. Federal Revenues						
Every Student Succeeds Act (Title I - V)	8290	0.00	179,085.00	179,085.00	167,391.00	167,391.00
Special Education - Federal	8181, 8182	0.00	55,806.09	55,806.09	57,500.00	60,000.00
Child Nutrition - Federal	8220	0.00	84,032.16	84,032.16	88,314.49	90,080.78
Donated Food Commodities	8221	0.00	0.00	0.00		
Other Federal Revenues	8110, 8260-8299	0.00	756,888.84	756,888.84	400,812.84	347,111.34
Total, Federal Revenues		0.00	1,075,812.09	1,075,812.09	714,018.33	664,583.12
3. Other State Revenues						
Special Education - State	StateRevSE	0.00	292,437.64	292,437.64	313,780.87	313,780.87
All Other State Revenues	StateRevAO	527,489.43	381,087.54	908,576.98	529,379.81	543,765.47
Total, Other State Revenues		527,489.43	673,525.18	1,201,014.62	843,160.68	857,546.34
4. Other Local Revenues						
All Other Local Revenues	LocalRevAO	24,910.81	0.00	24,910.81	31,500.00	31,500.00
Total, Local Revenues		24,910.81	0.00	24,910.81	31,500.00	31,500.00
5. TOTAL REVENUES		6,260,828.95	1,749,337.27	8,010,166.23	7,528,265.02	7,669,712.46
B. EXPENDITURES						
1. Certificated Salaries						
Certificated Teachers' Salaries	1100	1,854,497.00	0.00	1,854,497.00	1,910,131.91	1,967,435.87
Certificated Pupil Support Salaries	1200	0.00	0.00	0.00	0.00	0.00
Certificated Supervisors' and Administrators' Salaries	1300	258,530.00	25,000.00	283,530.00	266,285.90	274,274.48
Other Certificated Salaries	1900	45,587.27	0.00	45,587.27	46,954.89	48,363.53
Total, Certificated Salaries		2,158,614.27	25,000.00	2,183,614.27	2,223,372.70	2,290,073.88
2. Non-certificated Salaries						
Non-certificated Instructional Aides' Salaries	2100	452,471.49	152,859.51	605,331.00	623,490.93	642,195.66
Non-certificated Support Salaries	2200	125,603.19	74,396.81	200,000.00	0.00	0.00
Non-certificated Supervisors' and Administrators' Sal.	2300	94,760.00	10,000.00	104,760.00	97,602.80	100,530.88
Clerical and Office Salaries	2400	87,374.74	50,918.46	138,293.20	348,442.00	358,895.26
Other Non-certificated Salaries	2900	60,000.00	0.00	60,000.00	0.00	0.00
Total, Non-certificated Salaries		820,209.43	288,174.77	1,108,384.20	1,069,535.73	1,101,621.80

CHARTER SCHOOL

MULTI-YEAR PROJECTION - ALTERNATIVE FORM

Second Interim Report - MYP

Charter School Name: Oakland Charter High

(continued)

CDS #: 01-61259-0114868Charter Approving Entity: Oakland UnifiedCounty: AlamedaCharter #: 0883Fiscal Year: 2021/22

Description	Object Code	FY 2021/22			Totals for 2022/23	Totals for 2023/24
		Unrestricted	Restricted	Total		
3. Employee Benefits						
STRS	3101-3102	0.00	0.00	0.00	0.00	0.00
PERS	3201-3202	0.00	0.00	0.00	0.00	0.00
OASDI / Medicare / Alternative	3301-3302	216,315.59	28,171.09	244,486.68	251,565.16	258,855.99
Health and Welfare Benefits	3401-3402	302,400.00	0.00	302,400.00	326,592.00	352,719.36
Unemployment Insurance	3501-3502	24,248.96	1,301.04	25,550.00	25,550.00	25,550.00
Workers' Compensation Insurance	3601-3602	41,555.83	0.00	41,555.83	42,802.50	44,086.57
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	64,663.71	8,114.62	72,778.32	74,961.67	77,210.52
Total, Employee Benefits		649,184.08	37,586.75	686,770.83	721,471.33	758,422.45
4. Books and Supplies						
Approved Textbooks and Core Curricula Materials	4100	75,000.00	0.00	75,000.00	76,500.00	78,030.00
Books and Other Reference Materials	4200	6,000.00	0.00	6,000.00	6,120.00	6,242.40
Materials and Supplies	4300	179,000.00	10,000.00	189,000.00	126,849.20	129,386.18
Noncapitalized Equipment	4400	101,000.00	70,000.00	171,000.00	58,549.00	59,826.07
Food	4700	12,000.00	87,302.56	99,302.56	106,388.61	108,516.39
Total, Books and Supplies		373,000.00	167,302.56	540,302.56	374,406.81	382,001.04
5. Services and Other Operating Expenditures						
Subagreements for Services	5100	0.00	0.00	0.00	0.00	0.00
Travel and Conferences	5200	7,500.00	0.00	7,500.00	12,850.00	13,210.00
Dues and Memberships	5300	5,000.00	0.00	5,000.00	3,968.14	4,087.18
Insurance	5400	45,000.00	0.00	45,000.00	46,407.01	47,799.22
Operations and Housekeeping Services	5500	150,000.00	2,000.00	152,000.00	227,630.00	234,458.90
Rentals, Leases, Repairs, and Noncap. Improvements	5600	783,997.11	0.00	783,997.11	747,898.91	748,765.97
Transfers of Direct Costs	5700-5799	0.00	0.00	0.00		
Professional/Consulting Services and Operating Expend.	5800	1,032,658.05	1,412,594.87	2,445,252.92	1,892,194.26	1,926,470.69
Communications	5900	22,000.00	0.00	22,000.00	46,679.60	48,079.99
Total, Services and Other Operating Expenditures		2,046,155.17	1,414,594.87	3,460,750.03	2,977,627.92	3,022,871.95
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		
Buildings and Improvements of Buildings	6200	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		
Equipment	6400	0.00	0.00	0.00		
Equipment Replacement	6500	0.00	0.00	0.00		
Depreciation Expense (for accrual basis only)	6900	130,108.00	0.00	130,108.00	128,659.00	113,193.00
Total, Capital Outlay		130,108.00	0.00	130,108.00	128,659.00	113,193.00
7. Other Outgo						
Tuition to Other Schools	7110-7143	0.00	0.00	0.00		
Transfers of Pass-through Revenues to Other LEAs	7211-7213	0.00	0.00	0.00		
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE	0.00	0.00	0.00		
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	0.00	0.00	0.00		
All Other Transfers	7280-7299	0.00	0.00	0.00		
Transfers of Indirect Costs	7300-7399	0.00	0.00	0.00		
Debt Service:						
Interest	7438	0.00	0.00	0.00		
Principal (for modified accrual basis only)	7439	0.00	0.00	0.00		
Total, Other Outgo		0.00	0.00	0.00	0.00	0.00
8. TOTAL EXPENDITURES		6,177,270.94	1,932,658.95	8,109,929.89	7,495,073.49	7,668,184.11
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		83,558.01	(183,321.68)	(99,763.67)	33,191.53	1,528.35

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

Charter School Name: Oakland Charter High
 (continued) _____
 CDS #: 01-61259-0114868
 Charter Approving Entity: Oakland Unified
 County: Alameda
 Charter #: 0883
 Fiscal Year: 2021/22

Description	Object Code	FY 2021/22			Totals for 2022/23	Totals for 2023/24
		Unrestricted	Restricted	Total		
D. OTHER FINANCING SOURCES / USES						
1. Other Sources	8930-8979	0.00	0.00	0.00		
2. Less: Other Uses	7630-7699	0.00	0.00	0.00		
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	(183,321.68)	183,321.68	0.00		
4. TOTAL OTHER FINANCING SOURCES / USES		(183,321.68)	183,321.68	0.00	0.00	0.00
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		(99,763.67)	0.00	(99,763.67)	33,191.53	1,528.35
F. FUND BALANCE, RESERVES						
1. Beginning Fund Balance						
a. As of July 1	9791	6,921,555.59	0.00	6,921,555.59	6,821,790.33	6,854,981.86
b. Adjustments to Beginning Balance	9793, 9795	(1.59)	0.00	(1.59)		
c. Adjusted Beginning Balance		6,921,554.00	0.00	6,921,554.00	6,821,790.33	6,854,981.86
2. Ending Fund Balance, June 30 (E + F.1.c.)		6,821,790.33	0.00	6,821,790.33	6,854,981.86	6,856,510.21
Components of Ending Fund Balance:						
a. Nonspendable						
Revolving Cash (equals object 9130)	9711	0.00	0.00	0.00		
Stores (equals object 9320)	9712	0.00	0.00	0.00		
Prepaid Expenditures (equals object 9330)	9713	0.00	0.00	0.00		
All Others	9719	0.00	0.00	0.00		
b. Restricted	9740	0.00	0.00	0.00		
c. Committed						
Stabilization Arrangements	9750	0.00	0.00	0.00		
Other Commitments	9760	0.00	0.00	0.00		
d. Assigned						
Other Assignments	9780	0.00	0.00	0.00		
e. Unassigned/Unappropriated						
Reserve for Economic Uncertainties	9789	405,496.49	0.00	405,496.49	374,753.67	383,409.21
Unassigned/Unappropriated Amount	9790	6,416,293.84	0.00	6,416,293.84	6,480,228.19	6,473,101.00

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

Charter School Name: Oakland Charter Academy
(continued) _____
CDS #: 01-61259-6111660
Charter Approving Entity: Oakland Unified
County: Alameda
Charter #: 0014
Fiscal Year: 2021/22

CERTIFICATION OF FINANCIAL CONDITION

- ☒ **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:
(☒) 2021/22 CHARTER SCHOOL SECOND 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: 3/1/22
Charter School Official
(Original signature required)

Print Name: Michael Barr Title: Interim CBO

To the County Superintendent of Schools:
(☒) 2021/22 CHARTER SCHOOL SECOND 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 Second Interim Report, please contact:

For Approving Entity:

Minh Co
Name
Accounting Manager
Title
510-879-8605
Phone
minh.co@ousd.org
E-mail

For Charter School:

Michael Barr
Name
Interim CBO
Title
415-613-2277
Phone
mbarr@amethodschools.org
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
Second Interim Report - Detail

Charter School Name: Oakland Charter Academy
(continued)
CDS #: 01-61250-8111660
Charter Approving Entity: Oakland Unified
County: Alameda
Charter #: 0014
Fiscal Year: 2021/22

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	1st Interim Budget			Actuals thru 1/31			2nd Interim Budget		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
A. REVENUES										
1. LCFF Revenue Sources										
State Aid - Current Year	8011	1,380,392.16	-	1,380,392.16	640,228.00	-	640,228.00	1,315,038.24	-	1,315,038.24
Education Protection Account State Aid - Current Year	8012	581,602.84	-	581,602.84	291,020.00	-	291,020.00	480,822.76	-	480,822.76
State Aid - Prior Years	8019	-	-	-	-	-	-	-	-	-
Transfer to Charter Schools in Lieu of Property Taxes	8096	677,892.80	-	677,892.80	339,200.00	-	339,200.00	677,734.21	-	677,734.21
Other LCFF Transfers	8091, 8097	-	-	-	-	-	-	-	-	-
Total, LCFF Sources		2,639,887.80	-	2,639,887.80	1,270,448.00	-	1,270,448.00	2,473,595.21	-	2,473,595.21
2. Federal Revenues										
Every Student Succeeds Act (Title I-V)	8290	-	128,416.00	128,416.00	-	81,319.00	81,319.00	-	127,579.00	127,579.00
Special Education - Federal	8181, 8182	-	30,625.00	30,625.00	-	9,643.00	9,643.00	-	26,247.98	26,247.98
Child Nutrition - Federal	8220	-	48,706.96	48,706.96	-	26,845.23	26,845.23	-	41,745.61	41,745.61
Donated Food Commodities	8221	-	-	-	-	-	-	-	-	-
Other Federal Revenues	8110, 8260-8209	-	571,944.34	571,944.34	-	133,080.00	133,080.00	-	571,944.34	571,944.34
Total, Federal Revenues		-	779,692.30	779,692.30	-	250,887.23	250,887.23	-	767,516.93	767,516.93
3. Other State Revenues										
Special Education - State	StateRevSE	-	178,528.49	178,528.49	-	90,800.00	90,800.00	-	153,012.66	153,012.66
All Other State Revenues	StateRevAO	292,315.60	351,558.06	643,873.65	22,228.31	114,742.06	136,970.37	295,957.38	351,031.12	646,988.50
Total, Other State Revenues		292,315.60	530,086.55	822,402.15	22,228.31	205,542.06	227,770.37	295,957.38	504,043.78	800,001.16
4. Other Local Revenues										
All Other Local Revenues	LocalRevAO	125,000.00	-	125,000.00	2,514.00	-	2,514.00	125,000.00	-	125,000.00
Total, Local Revenues		125,000.00	-	125,000.00	2,514.00	-	2,514.00	125,000.00	-	125,000.00
5. TOTAL REVENUES		3,057,203.40	1,309,778.84	4,366,982.24	1,295,190.31	456,429.29	1,751,619.60	2,894,552.58	1,271,560.71	4,166,113.30
B. EXPENDITURES										
1. Certificated Salaries										
Certificated Teachers' Salaries	1100	810,000.00	-	810,000.00	421,420.48	4,200.00	425,620.48	804,462.00	-	804,462.00
Certificated Pupil Support Salaries	1200	-	-	-	-	-	-	-	-	-
Certificated Supervisors' and Administrators' Salaries	1300	212,000.00	12,000.00	224,000.00	104,649.08	26,115.84	130,764.92	224,050.00	12,000.00	236,050.00
Other Certificated Salaries	1900	25,000.00	-	25,000.00	-	-	-	24,669.47	-	24,669.47
Total, Certificated Salaries		1,047,000.00	12,000.00	1,059,000.00	526,069.56	30,315.84	556,385.40	1,053,181.47	12,000.00	1,065,181.47
2. Non-certificated Salaries										
Non-certificated Instructional Aides' Salaries	2100	30,000.00	175,000.00	205,000.00	17,143.33	82,459.60	99,602.93	31,760.53	152,768.47	184,529.00
Non-certificated Support Salaries	2200	-	10,000.00	10,000.00	58,301.13	26,079.08	84,380.21	69,093.37	30,906.63	100,000.00
Non-certificated Supervisors' and Administrators' Sal.	2300	-	-	-	-	-	-	-	-	-
Clerical and Office Salaries	2400	144,461.20	22,880.00	167,341.20	36,933.40	18,374.27	55,307.67	44,969.16	22,372.04	67,341.20
Other Non-certificated Salaries	2900	20,000.00	220,000.00	240,000.00	17,759.14	-	17,759.14	102,413.24	-	102,413.24
Total, Non-certificated Salaries		194,461.20	427,880.00	622,341.20	130,137.00	126,912.95	257,049.95	248,236.30	206,047.14	454,283.44
3. Employee Benefits										
STRS	3101-3102	-	-	-	-	-	-	-	-	-
PERS	3201-3202	-	-	-	-	-	-	-	-	-
OASDI / Medicare / Alternative	3301-3302	91,997.66	30,451.16	122,448.82	51,416.05	9,853.03	61,269.08	95,284.64	18,259.71	113,544.35
Health and Welfare Benefits	3401-3402	114,609.60	60,782.40	175,392.00	78,100.77	(2,404.65)	75,696.12	140,280.66	-	140,280.66
Unemployment Insurance	3501-3502	9,753.80	5,065.20	14,819.00	5,618.91	989.96	6,606.87	10,409.30	1,834.60	12,243.90
Workers' Compensation Insurance	3601-3602	15,645.87	5,174.06	20,819.94	15,198.42	-	15,198.42	28,165.83	-	28,165.83
OPEB, Allocated	3701-3702	-	-	-	-	-	-	-	-	-
OPEB, Active Employees	3751-3752	-	-	-	-	-	-	-	-	-
Other Employee Benefits	3901-3902	18,949.14	5,731.98	24,681.12	3,790.38	230.44	4,020.82	7,024.36	427.05	7,451.42
Total, Employee Benefits		250,956.07	107,204.80	358,160.88	154,122.53	8,668.78	162,791.31	281,164.79	20,521.37	301,686.16
4. Books and Supplies										
Approved Textbooks and Core Curricula Materials	4100	50,000.00	5,000.00	55,000.00	4,568.06	5,261.74	9,829.80	10,000.00	5,000.00	15,000.00
Books and Other Reference Materials	4200	2,000.00	-	2,000.00	450.29	-	450.29	2,000.00	-	2,000.00
Materials and Supplies	4300	48,000.00	20,000.00	68,000.00	76,682.70	34,199.63	110,882.33	103,000.00	20,000.00	123,000.00
Noncapitalized Equipment	4400	19,000.00	35,000.00	54,000.00	2,199.46	43,348.90	45,548.36	50,000.00	35,000.00	85,000.00
Food	4700	5,000.00	60,000.00	65,000.00	1,332.18	35,758.21	37,090.39	1,332.18	55,092.44	56,424.62
Total, Books and Supplies		124,000.00	120,000.00	244,000.00	85,232.69	118,568.48	203,801.17	166,332.18	115,092.44	281,424.62
5. Services and Other Operating Expenditures										
Subagreements for Services	5100	-	-	-	-	-	-	-	-	-
Travel and Conferences	5200	6,500.00	-	6,500.00	37.58	-	37.58	1,000.00	-	1,000.00
Dues and Memberships	5300	3,000.00	-	3,000.00	2,400.00	-	2,400.00	2,500.00	-	2,500.00
Insurance	5400	53,000.00	-	53,000.00	28,590.61	-	28,590.61	53,070.19	-	53,070.19
Operations and Housekeeping Services	5500	78,000.00	5,000.00	83,000.00	40,286.35	17,150.44	57,436.79	84,500.00	5,000.00	89,500.00
Rentals, Leases, Repairs, and Noncap. Improvements	5600	330,000.00	-	330,000.00	121,927.05	118,740.91	240,667.96	361,198.44	-	361,198.44
Transfers of Direct Costs	5700-5799	-	-	-	-	-	-	-	-	-
Professional/Consulting Services and Operating Expend.	5800	559,790.06	915,209.94	1,475,000.00	88,416.03	77,991.15	166,407.18	629,877.68	915,209.94	1,545,087.62
Communications	5900	21,000.00	-	21,000.00	8,911.21	-	8,911.21	13,000.00	-	13,000.00
Total, Services and Other Operating Expenditures		1,051,290.06	920,209.94	1,971,500.00	290,568.83	213,882.50	504,451.33	1,145,146.32	920,209.94	2,065,356.25

CHARTER SCHOOL
INTERIM FINANCIAL REPORT - ALTERNATIVE FORM
Second Interim Report - Detail

Charter School Name: Oakland Charter Academy
 (continued)
 CDS #: 01-61259-6111660
 Charter Approving Entity: Oakland Unified
 County: Alameda
 Charter #: 0014
 Fiscal Year: 2021/22

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	1st Interim Budget			Actuals thru 1/31			2nd 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	52,473.00		52,473.00			-	52,473.00		52,473.00
Total, Capital Outlay		52,473.00	-	52,473.00	-	-	-	52,473.00	-	52,473.00
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	7281-7289			-			-			-
Transfers of Indirect Costs	7300-7399			-			-			-
Debt Service:				-			-			-
Interest	7438			-			-			-
Principal (for modified accrual basis only)	7439			-			-			-
Total, Other Outgo		-	-	-	-	-	-	-	-	-
8. TOTAL EXPENDITURES		2,720,180.34	1,587,294.74	4,307,475.08	1,186,130.61	498,348.55	1,684,479.16	2,946,534.05	1,273,870.89	4,220,404.94
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)										
		337,023.06	(277,515.90)	59,507.17	109,059.70	(41,919.26)	67,140.44	(51,981.47)	(2,310.18)	(54,291.65)
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	(280,000.00)	280,000.00	-			-	(2,310.18)	2,310.18	-
4. TOTAL OTHER FINANCING SOURCES / USES		(280,000.00)	280,000.00	-	-	-	-	(2,310.18)	2,310.18	-
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		57,023.06	2,484.10	59,507.17	109,059.70	(41,919.26)	67,140.44	(54,291.65)	-	(54,291.65)
F. FUND BALANCE, RESERVES										
1. Beginning Fund Balance										
a. As of July 1	9791	3,264,136.35		3,264,136.35	3,264,136.35		3,264,136.35	3,264,136.35		3,264,136.35
b. Adjustments to Beginning Balance	9793, 9795			-	0.65		0.65	0.65		0.65
c. Adjusted Beginning Balance		3,264,136.35	-	3,264,136.35	3,264,137.00	-	3,264,137.00	3,264,137.00	-	3,264,137.00
2. Ending Fund Balance, June 30 (E + F.1.c.)		3,321,159.41	2,484.10	3,323,643.52	3,373,196.70	(41,919.26)	3,331,277.44	3,209,845.35	-	3,209,845.35
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		2,484.10	2,484.10			-			-
c. Committed				-			-			-
Stabilization Arrangements	9750			-			-			-
Other Commitments	9760			-			-			-
d. Assigned				-			-			-
Other Assignments	9780			-			-			-
e. Unassigned/Unappropriated				-			-			-
Reserve for Economic Uncertainties	9789	215,373.75	-	215,373.75			-	211,020.25		211,020.25
Unassigned/Unappropriated Amount	9790	3,105,785.66	0.00	3,105,785.66	3,373,196.70	(41,919.26)	3,331,277.44	2,998,825.11	-	2,998,825.11

CHARTER SCHOOL
INTERIM FINANCIAL REPORT - ALTERNATIVE FORM
Second Interim Report - Summary

Charter School Name: Oakland Charter Academy
 (continued)
 CDS #: 01-61259-6111660
 Charter Approving Entity: Oakland Unified
 County: Alameda
 Charter #: 0014
 Fiscal Year: 2021/22

					2nd Interim vs. 1st Interim Increase, (Decrease)	
Description	Object Code	1st Interim Budget (X)	Actuals thru 1/31 (Y)	2nd Interim Budget (Z)	\$ Difference (Z) vs. (X)	% Change (Z) vs. (X)
A. REVENUES						
1. LCFF Revenue Sources						
State Aid - Current Year	8011	1,380,392.16	640,228.00	1,315,038.24	(65,353.92)	-4.73%
Education Protection Account State Aid - Current Year	8012	581,602.84	291,020.00	480,822.76	(100,780.08)	-17.33%
State Aid - Prior Years	8019	-	-	-	-	-
Transfer of Charter Schools In Lieu of Property Taxes	8096	677,892.80	339,200.00	677,734.21	(158.59)	-0.02%
Other LCFF Transfers	8091, 8097	-	-	-	-	-
Total, LCFF Sources		2,639,887.80	1,270,448.00	2,473,595.21	(166,292.59)	-6.30%
2. Federal Revenues						
Every Student Succeeds Act (Title I - V)	8290	128,416.00	81,319.00	127,579.00	(837.00)	-0.65%
Special Education - Federal	8181, 8182	30,625.00	9,643.00	26,247.98	(4,377.02)	-14.29%
Child Nutrition - Federal	8220	48,706.96	26,845.23	41,745.61	(6,961.35)	-14.29%
Donated Food Commodities	8221	-	-	-	-	-
Other Federal Revenues	8110, 8260-8299	571,944.34	133,080.00	571,944.34	-	0.00%
Total, Federal Revenues		779,692.30	250,887.23	767,516.93	(12,175.36)	-1.56%
3. Other State Revenues						
Special Education - State	StateRevSE	178,528.49	90,800.00	153,012.66	(25,515.83)	-14.29%
All Other State Revenues	StateRevAO	643,873.65	136,970.37	646,988.50	3,114.84	0.48%
Total, Other State Revenues		822,402.15	227,770.37	800,001.16	(22,400.99)	-2.72%
4. Other Local Revenues						
All Other Local Revenues	LocalRevAO	125,000.00	2,514.00	125,000.00	-	0.00%
Total, Local Revenues		125,000.00	2,514.00	125,000.00	-	0.00%
5. TOTAL REVENUES		4,366,982.24	1,751,619.60	4,166,113.30	(200,868.95)	-4.60%
B. EXPENDITURES						
1. Certificated Salaries						
Certificated Teachers' Salaries	1100	810,000.00	425,620.48	804,462.00	(5,538.00)	-0.68%
Certificated Pupil Support Salaries	1200	-	-	-	-	-
Certificated Supervisors' and Administrators' Salaries	1300	224,000.00	130,764.92	236,050.00	12,050.00	5.38%
Other Certificated Salaries	1900	25,000.00	-	24,669.47	(330.53)	-1.32%
Total, Certificated Salaries		1,059,000.00	556,385.40	1,065,181.47	6,181.47	0.58%
2. Non-certificated Salaries						
Non-certificated Instructional Aides' Salaries	2100	205,000.00	99,602.93	184,529.00	(20,471.00)	-9.99%
Non-certificated Support Salaries	2200	10,000.00	84,380.21	100,000.00	90,000.00	900.00%
Non-certificated Supervisors' and Administrators' Sal.	2300	-	-	-	-	-
Clerical and Office Salaries	2400	167,341.20	55,307.67	67,341.20	(100,000.00)	-59.76%
Other Non-certificated Salaries	2900	240,000.00	17,759.14	102,413.24	(137,586.76)	-57.33%
Total, Non-certificated Salaries		622,341.20	257,049.95	454,283.44	(168,057.76)	-27.00%
3. Employee Benefits						
STRS	3101-3102	-	-	-	-	-
PERS	3201-3202	-	-	-	-	-
OASDI / Medicare / Alternative	3301-3302	122,448.82	61,269.08	113,544.35	(8,904.47)	-7.27%
Health and Welfare Benefits	3401-3402	175,392.00	75,696.12	140,280.66	(35,111.34)	-20.02%
Unemployment Insurance	3501-3502	14,819.00	6,606.87	12,243.90	(2,575.10)	-17.38%
Workers' Compensation Insurance	3601-3602	20,819.94	15,198.42	28,165.83	7,345.90	35.28%
OPEB, Allocated	3701-3702	-	-	-	-	-
OPEB, Active Employees	3751-3752	-	-	-	-	-
Other Employee Benefits	3901-3902	24,681.12	4,020.82	7,451.42	(17,229.71)	-69.81%
Total, Employee Benefits		358,160.88	162,791.31	301,686.16	(56,474.71)	-15.77%

CHARTER SCHOOL
INTERIM FINANCIAL REPORT - ALTERNATIVE FORM
Second Interim Report - Summary

Charter School Name: Oakland Charter Academy
 (continued)
 CDS #: 01-61259-6111660
 Charter Approving Entity: Oakland Unified
 County: Alameda
 Charter #: 0014
 Fiscal Year: 2021/22

Description	Object Code	1st Interim Budget (X)	Actuals thru 1/31 (Y)	2nd Interim Budget (Z)	2nd Interim vs. 1st Interim Increase, (Decrease)	
					\$ Difference (Z) vs. (X)	% Change (Z) vs. (X)
4. Books and Supplies						
Approved Textbooks and Core Curricula Materials	4100	55,000.00	9,829.80	15,000.00	(40,000.00)	-72.73%
Books and Other Reference Materials	4200	2,000.00	450.29	2,000.00	-	0.00%
Materials and Supplies	4300	68,000.00	110,882.33	123,000.00	55,000.00	80.88%
Noncapitalized Equipment	4400	54,000.00	45,548.36	85,000.00	31,000.00	57.41%
Food	4700	65,000.00	37,090.39	56,424.62	(8,575.38)	-13.19%
Total, Books and Supplies		244,000.00	203,801.17	281,424.62	37,424.62	15.34%
5. Services and Other Operating Expenditures						
Subagreements for Services	5100	-	-	-	-	-
Travel and Conferences	5200	6,500.00	37.58	1,000.00	(5,500.00)	-84.62%
Dues and Memberships	5300	3,000.00	2,400.00	2,500.00	(500.00)	-16.67%
Insurance	5400	53,000.00	28,590.61	53,070.19	70.19	0.13%
Operations and Housekeeping Services	5500	83,000.00	57,436.79	89,500.00	6,500.00	7.83%
Rentals, Leases, Repairs, and Noncap. Improvements	5600	330,000.00	240,667.96	361,198.44	31,198.44	9.45%
Transfers of Direct Costs	5700-5799	-	-	-	-	-
Professional/Consulting Services and Operating Expend.	5800	1,475,000.00	166,407.18	1,545,087.62	70,087.62	4.75%
Communications	5900	21,000.00	8,911.21	13,000.00	(8,000.00)	-38.10%
Total, Services and Other Operating Expenditures		1,971,500.00	504,451.33	2,065,356.25	93,856.25	4.76%
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	52,473.00	-	52,473.00	-	0.00%
Total, Capital Outlay		52,473.00	-	52,473.00	-	0.00%
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	-	-	-	-	-
Principal (for modified accrual basis only)	7439	-	-	-	-	-
Total, Other Outgo		-	-	-	-	-
8. TOTAL EXPENDITURES		4,307,475.08	1,684,479.16	4,220,404.94	(87,070.13)	-2.02%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		59,507.17	67,140.44	(54,291.65)	(113,798.81)	-191.24%

CHARTER SCHOOL
INTERIM FINANCIAL REPORT - ALTERNATIVE FORM
Second Interim Report - Summary

Charter School Name: Oakland Charter Academy
 (continued)
 CDS #: 01-61259-6111660
 Charter Approving Entity: Oakland Unified
 County: Alameda
 Charter #: 0014
 Fiscal Year: 2021/22

Description	Object Code	1st Interim Budget (X)	Actuals thru 1/31 (Y)	2nd Interim Budget (Z)	2nd Interim vs. 1st Interim Increase, (Decrease)	
					\$ 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)		59,507.17	67,140.44	(54,291.65)	(113,798.81)	-191.24%
F. FUND BALANCE, RESERVES						
1. Beginning Fund Balance						
a. As of July 1	9791	3,264,136.35	3,264,136.35	3,264,136.35	-	0.00%
b. Adjustments to Beginning Balance	9793, 9795	-	0.65	0.65	0.65	New
c. Adjusted Beginning Balance		3,264,136.35	3,264,137.00	3,264,137.00		
2. Ending Fund Balance, June 30 (E + F.1.c.)		3,323,643.52	3,331,277.44	3,209,845.35		
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	2,484.10	-	-	(2,484.10)	(100%)
c. Committed						
Stabilization Arrangements	9750	-	-	-	-	
Other Commitments	9760	-	-	-	-	
d. Assigned						
Other Assignments	9780	-	-	-	-	
e. Unassigned/Unappropriated						
Reserve for Economic Uncertainties	9789	215,373.75	-	211,020.25	(4,353.51)	-2.02%
Unassigned/Unappropriated Amount	9790	3,105,785.66	3,331,277.44	2,998,825.11	(106,960.56)	-3.44%

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

Charter School Name: Oakland Charter Academy
(continued)
CDS #: 01-61259-6111660
Charter Approving Entity: Oakland Unified
County: Alameda
Charter #: 0014
Fiscal Year: 2021/22

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	FY 2021/22			Totals for 2022/23	Totals for 2023/24
		Unrestricted	Restricted	Total		
A. REVENUES						
1. LCFF Revenue Sources						
State Aid - Current Year	8011	1,315,038.24	0.00	1,315,038.24	1,523,939.08	1,599,100.08
Education Protection Account State Aid - Current Year	8012	480,822.76	0.00	480,822.76	623,666.93	623,666.93
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	677,734.21	0.00	677,734.21	726,921.00	726,921.00
Other LCFF Transfers	8091, 8097	0.00	0.00	0.00	0.00	0.00
Total, LCFF Sources		2,473,595.21	0.00	2,473,595.21	2,874,527.00	2,949,688.00
2. Federal Revenues						
Every Student Succeeds Act (Title I - V)	8290	0.00	127,579.00	127,579.00	138,665.00	138,665.00
Special Education - Federal	8181, 8182	0.00	26,247.98	26,247.98	33,750.00	33,750.00
Child Nutrition - Federal	8220	0.00	41,745.61	41,745.61	49,681.10	50,674.72
Donated Food Commodities	8221	0.00	0.00	0.00		
Other Federal Revenues	8110, 8260-8299	0.00	571,944.34	571,944.34	410,228.34	294,482.84
Total, Federal Revenues		0.00	767,516.93	767,516.93	632,324.43	517,572.56
3. Other State Revenues						
Special Education - State	StateRevSE	0.00	153,012.66	153,012.66	178,528.49	178,528.49
All Other State Revenues	StateRevAO	295,957.38	351,031.12	646,988.50	470,737.49	478,154.49
Total, Other State Revenues		295,957.38	504,043.78	800,001.16	649,265.98	656,682.98
4. Other Local Revenues						
All Other Local Revenues	LocalRevAO	125,000.00	0.00	125,000.00	133,500.00	133,500.00
Total, Local Revenues		125,000.00	0.00	125,000.00	133,500.00	133,500.00
5. TOTAL REVENUES		2,894,552.58	1,271,560.71	4,166,113.30	4,289,617.42	4,257,443.54
B. EXPENDITURES						
1. Certificated Salaries						
Certificated Teachers' Salaries	1100	804,462.00	0.00	804,462.00	828,595.86	853,453.74
Certificated Pupil Support Salaries	1200	0.00	0.00	0.00	0.00	0.00
Certificated Supervisors' and Administrators' Salaries	1300	224,050.00	12,000.00	236,050.00	230,771.50	237,694.65
Other Certificated Salaries	1900	24,669.47	0.00	24,669.47	25,409.55	26,171.84
Total, Certificated Salaries		1,053,181.47	12,000.00	1,065,181.47	1,084,776.91	1,117,320.22
2. Non-certificated Salaries						
Non-certificated Instructional Aides' Salaries	2100	31,760.53	152,768.47	184,529.00	211,813.32	218,167.72
Non-certificated Support Salaries	2200	69,093.37	30,906.63	100,000.00	0.00	0.00
Non-certificated Supervisors' and Administrators' Sal.	2300	0.00	0.00	0.00	0.00	0.00
Clerical and Office Salaries	2400	44,969.16	22,372.04	67,341.20	172,361.44	177,532.28
Other Non-certificated Salaries	2900	102,413.24	0.00	102,413.24	180,832.53	186,257.50
Total, Non-certificated Salaries		248,236.30	206,047.14	454,283.44	565,007.28	581,957.50

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

Charter School Name: Oakland Charter Academy
 (continued) _____
 CDS #: 01-61259-6111660
 Charter Approving Entity: Oakland Unified
 County: Alameda
 Charter #: 0014
 Fiscal Year: 2021/22

Description	Object Code	FY 2021/22			Totals for 2022/23	Totals for 2023/24
		Unrestricted	Restricted	Total		
3. Employee Benefits						
STRS	3101-3102	0.00	0.00	0.00	0.00	0.00
PERS	3201-3202	0.00	0.00	0.00	0.00	0.00
OASDI / Medicare / Alternative	3301-3302	95,284.64	18,259.71	113,544.35	125,866.16	129,386.02
Health and Welfare Benefits	3401-3402	140,280.66	0.00	140,280.66	189,423.36	204,577.23
Unemployment Insurance	3501-3502	10,409.30	1,834.60	12,243.90	14,819.00	14,819.00
Workers' Compensation Insurance	3601-3602	28,165.83	0.00	28,165.83	21,444.53	22,087.87
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	7,024.36	427.05	7,451.42	25,421.56	26,184.20
Total, Employee Benefits		281,164.79	20,521.37	301,686.16	376,974.61	397,054.32
4. Books and Supplies						
Approved Textbooks and Core Curricula Materials	4100	10,000.00	5,000.00	15,000.00	25,000.00	25,000.00
Books and Other Reference Materials	4200	2,000.00	0.00	2,000.00	2,000.00	2,000.00
Materials and Supplies	4300	103,000.00	20,000.00	123,000.00	76,960.00	77,429.20
Noncapitalized Equipment	4400	50,000.00	35,000.00	85,000.00	21,990.43	22,360.63
Food	4700	1,332.18	55,092.44	56,424.62	71,200.00	72,424.00
Total, Books and Supplies		166,332.18	115,092.44	281,424.62	197,150.43	199,213.83
5. Services and Other Operating Expenditures						
Subagreements for Services	5100	0.00	0.00	0.00	0.00	0.00
Travel and Conferences	5200	1,000.00	0.00	1,000.00	6,680.00	6,865.10
Dues and Memberships	5300	2,500.00	0.00	2,500.00	3,857.78	3,973.52
Insurance	5400	53,070.19	0.00	53,070.19	54,662.30	56,302.17
Operations and Housekeeping Services	5500	84,500.00	5,000.00	89,500.00	92,700.00	95,481.00
Rentals, Leases, Repairs, and Noncap. Improvements	5600	361,198.44	0.00	361,198.44	370,195.50	399,267.72
Transfers of Direct Costs	5700-5799	0.00	0.00	0.00		
Professional/Consulting Services and Operating Expend.	5800	629,877.68	915,209.94	1,545,087.62	1,322,181.18	1,220,511.59
Communications	5900	13,000.00	0.00	13,000.00	42,230.00	43,496.90
Total, Services and Other Operating Expenditures		1,145,146.32	920,209.94	2,065,356.25	1,892,506.77	1,825,897.99
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		
Buildings and Improvements of Buildings	6200	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		
Equipment	6400	0.00	0.00	0.00		
Equipment Replacement	6500	0.00	0.00	0.00		
Depreciation Expense (for accrual basis only)	6900	52,473.00	0.00	52,473.00	25,346.00	25,346.00
Total, Capital Outlay		52,473.00	0.00	52,473.00	25,346.00	25,346.00
7. Other Outgo						
Tuition to Other Schools	7110-7143	0.00	0.00	0.00		
Transfers of Pass-through Revenues to Other LEAs	7211-7213	0.00	0.00	0.00		
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE	0.00	0.00	0.00		
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	0.00	0.00	0.00		
All Other Transfers	7280-7299	0.00	0.00	0.00		
Transfers of Indirect Costs	7300-7399	0.00	0.00	0.00		
Debt Service:						
Interest	7438	0.00	0.00	0.00		
Principal (for modified accrual basis only)	7439	0.00	0.00	0.00		
Total, Other Outgo		0.00	0.00	0.00	0.00	0.00
8. TOTAL EXPENDITURES		2,946,534.05	1,273,870.89	4,220,404.94	4,141,762.00	4,146,789.87
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		(51,981.47)	(2,310.18)	(54,291.65)	147,855.42	110,653.67

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

Charter School Name: Oakland Charter Academy
 (continued) _____
 CDS #: 01-61259-6111660
 Charter Approving Entity: Oakland Unified
 County: Alameda
 Charter #: 0014
 Fiscal Year: 2021/22

Description	Object Code	FY 2021/22			Totals for 2022/23	Totals for 2023/24
		Unrestricted	Restricted	Total		
D. OTHER FINANCING SOURCES / USES						
1. Other Sources	8930-8979	0.00	0.00	0.00		
2. Less: Other Uses	7630-7699	0.00	0.00	0.00		
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	(2,310.18)	2,310.18	0.00		
4. TOTAL OTHER FINANCING SOURCES / USES		(2,310.18)	2,310.18	0.00	0.00	0.00
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		(54,291.65)	0.00	(54,291.65)	147,855.42	110,653.67
F. FUND BALANCE, RESERVES						
1. Beginning Fund Balance						
a. As of July 1	9791	3,264,136.35	0.00	3,264,136.35	3,209,845.35	3,357,700.77
b. Adjustments to Beginning Balance	9793, 9795	0.65	0.00	0.65		
c. Adjusted Beginning Balance		3,264,137.00	0.00	3,264,137.00	3,209,845.35	3,357,700.77
2. Ending Fund Balance, June 30 (E + F.1.c.)		3,209,845.35	0.00	3,209,845.35	3,357,700.77	3,468,354.44
Components of Ending Fund Balance:						
a. Nonspendable						
Revolving Cash (equals object 9130)	9711	0.00	0.00	0.00		
Stores (equals object 9320)	9712	0.00	0.00	0.00		
Prepaid Expenditures (equals object 9330)	9713	0.00	0.00	0.00		
All Others	9719	0.00	0.00	0.00		
b. Restricted	9740	0.00	0.00	0.00		
c. Committed						
Stabilization Arrangements	9750	0.00	0.00	0.00		
Other Commitments	9760	0.00	0.00	0.00		
d. Assigned						
Other Assignments	9780	0.00	0.00	0.00		
e. Unassigned/Unappropriated						
Reserve for Economic Uncertainties	9789	211,020.25	0.00	211,020.25	207,088.10	207,339.49
Unassigned/Unappropriated Amount	9790	2,998,825.11	0.00	2,998,825.11	3,150,612.67	3,261,014.95

