



# Amethod Public Schools

## Special Meeting of the AMPS Board of Directors

Published on November 27, 2024 at 11:21 AM PST

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### Date and Time

Monday December 2, 2024 at 6:00 PM PST

### Location

1450 Marina Way S, Richmond, CA 94804

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The Board of Directors (Board) and employees of Amethod Public Schools will be holding this meeting in person at **1450 Marina Way South, Richmond, CA 94804**.

Members of the public who wish to attend in person can join us in the Home Office's Board Room at 1450 Marina Way South, Richmond, CA 94804. Or members of the public may meet via the Zoom meeting platform at:

<https://us02web.zoom.us/j/83187954557>

We also offer two-way teleconference locations for the public to attend in our Oakland school sites:

Oakland Charter High School- 2365 Coolidge Ave, Oakland, CA 94601

Downtown Charter Academy- 2000 Dennison St, Oakland, CA 94606

Oakland Charter Academy- 4215 Foothill Blvd, Oakland, CA 94601

**Participating by Telephone:** 669-900-9128 Meeting ID: 831 8795 4557

**Public Comment:** Members of the public attending in person who wish to comment on an agenda item please fill out a speaker card and submit it to a staff member. Members of the public who are joining via teleconference, please use raise hand tool in the reactions tab located at the bottom of the zoom screen 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 have been submitted to the School Board with the agenda relating to open session items may be reviewed by any interested persons on the Amethod Public School's website at [www.amethodschools.org](http://www.amethodschools.org) following the posting of the agenda. Amethod reserves the right to show or distribute additional information and/or documents to the School Board at the meeting, and will make copies of such documents relating to open session items available to the public upon request.

**Disability Access:** Requests for disability-related modifications or accommodations to participate in this public meeting should be made 24 hours prior to the meeting by calling (510) 436-0172. 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
<b>I. Opening Items</b>			<b>6:00 PM</b>
<b>A.</b> Call the Meeting to Order		Gilbert Lopez Jr.	2 m
<b>B.</b> Record Attendance		Grace Barriga	2 m
<b>C.</b> Announcements			2 m
<b>D.</b> Public Comments on Non-Agenda Items			2 m
Members of the public may comment here on non-agenda items that relate to one or more schools operated by Amethod Public Schools.			
<b>II. Consent</b>			<b>6:08 PM</b>
<b>A.</b> Approval of 10/16/2024 Regular Board Meeting Minutes	Approve Minutes		1 m
<b>B.</b> Approval of Public Records Act Policy	Vote	Sylvia Flores	1 m
<b>III. Business</b>			<b>6:10 PM</b>

	Purpose	Presenter	Time
<b>A.</b> 1st Interim Financial Reports - Oakland Charter Academy Public Comment	Vote	Adrienne Barnes	5 m
<b>B.</b> 1st Interim Financial Reports - Downtown Charter Academy Public Comment	Vote	Adrienne Barnes	5 m
<b>C.</b> 1st Interim Financial Reports - Benito Juarez Elementary Public Comment	Vote	Adrienne Barnes	5 m
<b>D.</b> 1st Interim Financial Reports - Oakland Charter High School Public Comment	Vote	Adrienne Barnes	5 m
<b>E.</b> 1st Interim Financial Reports - Richmond Charter Academy Public Comment	Vote	Adrienne Barnes	5 m
<b>F.</b> 1st Interim Financial Reports - John Henry High School Public Comment	Vote	Adrienne Barnes	5 m
<b>G.</b> Approval of Grad Night Proposal for OCHS Public Comment	Vote	Sylvia Flores	10 m

**IV. Closed Session****6:50 PM**

<b>A.</b> CONFERENCE WITH LEGAL COUNSEL— ANTICIPATED LITIGATION  Significant exposure to litigation pursuant to Paragraph (2) or (3) of subdivision (d) of Section 54956.9: (two cases)	Discuss		60 m
<b>B.</b> PUBLIC EMPLOYEE PERFORMANCE EVALUATION  Title: Chief Executive Officer.	Discuss		30 m

	Purpose	Presenter	Time
<b>V. Closing Items</b>			<b>8:20 PM</b>
<b>A. Adjourn Meeting</b>	FYI	Gilbert Lopez Jr.	1 m

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# Coversheet

## Approval of 10/16/2024 Regular Board Meeting Minutes

**Section:** II. Consent  
**Item:** A. Approval of 10/16/2024 Regular Board Meeting Minutes  
**Purpose:** Approve Minutes  
**Submitted by:**  
**Related Material:**  
Minutes for Regular Meeting of the AMPS Board of Directors on October 16, 2024

APPROVED



# Amethod Public Schools

## Minutes

### Regular Meeting of the AMPS Board of Directors

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#### Date and Time

Wednesday October 16, 2024 at 6:00 PM

#### Location

1450 Marina Way South Richmond CA 94804

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The Board of Directors (Board) and employees of Amethod Public Schools will be holding this meeting in person at **1450 Marina Way South, Richmond, CA 94804**.

Members of the public who wish to attend in person can join us in the Home Office's Board Room at 1450 Marina Way South, Richmond, CA 94804. Or members of the public may meet via the Zoom meeting platform at:

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## ORDER OF BUSINESS MAY BE CHANGED WITHOUT NOTICE

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### Directors Present

A. Emmanuelli, E. Gallegos, E. Quiroz, G. Lopez Jr.

### Directors Absent

M. Moncada

### Guests Present

A. Barnes, D. Clark, G. Barriga, M. Arechiga, S. Flores

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## 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 Oct 16, 2024 at 6:11 PM.

### B. Record Attendance

### C. Announcements

No Announcements.

### D. Public Comments on Non-Agenda Items

No Public Comments on Non-Agenda Items.

## II. Consent

#### A. Approval of 09/11/2024 Regular Board Meeting Minutes

E. Gallegos made a motion to approve the minutes from Regular Meeting of the AMPS Board of Directors on 09-11-24.

E. Quiroz seconded the motion.

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

##### Roll Call

E. Quiroz	Aye
E. Gallegos	Aye
G. Lopez Jr.	Aye
M. Moncada	Absent
A. Emmanuelli	Abstain

#### B. Approval of 09/11/2024 Special Board Meeting Minutes

E. Gallegos made a motion to approve the minutes from Special Meeting of the AMPS Board of Directors on 09-11-24.

E. Quiroz seconded the motion.

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

##### Roll Call

G. Lopez Jr.	Aye
E. Gallegos	Aye
M. Moncada	Absent
E. Quiroz	Aye
A. Emmanuelli	Abstain

#### C. Approval of Updated Student Retention Policy

E. Quiroz made a motion to Approval of Updated Student Retention Policy.

E. Gallegos seconded the motion.

This policy is dated for June 18 2024

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

##### Roll Call

E. Gallegos	Aye
G. Lopez Jr.	Aye
A. Emmanuelli	Aye
E. Quiroz	Aye
M. Moncada	Absent

#### D. Approval of Updated Math Placement Policy

E. Gallegos made a motion to Approval of Updated Math Placement Policy.

E. Quiroz seconded the motion.

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



### Roll Call

E. Gallegos Aye  
M. Moncada Absent  
E. Quiroz Aye  
A. Emmanuelli Aye  
G. Lopez Jr. Aye

## III. Business

### A. 2023-2024 CAASPP and ELPAC Data Presentation for School Sites

Mary Busby, Interim Chief Academic Officer, presents the California Assessment of Student Performance and Progress and English Language Proficiency Assessments for California Data Presentation for School Sites. She introduces all Site Directors and a few Deans that have come to the Board Meeting to show support of the data being presented. For Benito Juarez Elementary, Dr. LaSonya Walker and Janice Galindo was here. For Richmond Charter Academy, Dean, Sarah Carloni was here. For John Henry High School, Stacy Drakeford and Rose Azor were here. For Oakland Charter Academy Jocelyn Brooks was here. For Downtown Charter Academy, Kelly Le was here. For Oakland Charter High School, Jasmine Nash tuned in virtually. Mary begins a slideshow presentation. For Richmond Charter Academy, The English Language Arts/Literacy Slide shows growth and the standard exceeded, the Mathematics slide also demonstrate growth and wins. For John Henry High School, we can also see 10-30% growth for English Language Arts/Literacy from the last school year to this school year, Mathematics has also improved. Downtown Charter Academy shows a growth of up to 50% for the Standards required in Mathematics. Oakland Charter Academy shows improvement in mathematics especially showing an increase of over 58%. Mary also wants to point out that our students are overall doing better than Oakland Unified School District Students, and they show a bigger growth in academics. Mary goes over English Language Proficiency Assessments for California next which is testing for academic proficiency and we can see growth in all areas. Elisa Gallegos, Board Member, asks the Site Leaders about California Assessment of Student Performance and Progress Data and if they have seen this data previously, Kelly Le, Site Director of Downtown Charter Academy, states that they do receive this data beforehand, but this is new data that came out in late September. Elisa asks how the sites go about test taking, and how they deal with students having testing anxiety. Dr. Walker states that they plan their curriculum to end in March/April so that the instructional staff can focus on preparing students for the testing instead of trying to finish teaching curriculum. Stacy states that they encourage students to try their best so that they do not have to revisit material. Kelly states that they collaborate with families, and helping them understand what testing looks like. Carloni states that they get the students involved in the data, and that they celebrate all growth. She also says that they get into the routine of testing prior so that it is not new and scary. Mary continues with presenting the English Language Proficiency Assessments for California data. She shows Oakland Charter High School with significant gains across the

board on every level. John Henry High School Students also moved up a level. The Board takes a moment to thank the Site Directors for all their work. Kelly, invites the Board to visit her school so they can see students in action.

## B. CEO Report

Sylvia Flores, Chief Operating Officer, presents her CEO Report to the Board. She begins by telling the board that from the last time she presented our Attendance and Enrollment Numbers we have gained 10 students, but we are still down 15 students based on June meeting's projection. She shares an image that shows the the difference in students from budgeted enrollment to current enrollment. The difference in numbers show the current standings: Benito Juarez Elementary -8 students, Richmond Charter Academy -2 students, John Henry High School +13 students, Downtown Charter Academy +5 students, Oakland Charter Academy -3 students, Oakland Charter High School -20 students. Sylvia and team are working on a strategy plan for 2025-2026 school year to avoid this gap. The scheduled date to open enrollment is November 1st, Lottery is held around mid January. Amethod Public Schools is also connecting with "Oakland Enrolls" to ensure participation in Oakland recruiting events. Currently, the team is brainstorming new ideas to ensure we are attracting families and students to our schools. The Average Daily Attendance for all schools is presented; a slight change happened in Oakland Charter Academy that went down just one point, although historically there are lower attendance numbers around this time of the school year. Sylvia is ensuring the schools are staying on top of that data and contacting families for chronic absences. She presents the date for the Oakland Charter High School Renewal Townhall on October 29th at 5pm which will be held at Oakland Charter High School. Sylvia proceeds with the next topic and states she will have Northwest Evaluation Association and iReady benchmark assessments data presentations at the November Board Meeting. Elisa Gallegos, Board Member, asks what kind of communication has been established regarding the Oakland Charter High School Petition Renewal. Ms. Nash, Site Director of Oakland Charter High School, has also been sending out messages through parent square to alert them. At school, there are daily announcements to alert the students there is a Petition Renewal and their presence is requested. Next, the Site Directors share different school events. John Henry High School states that senior night was last Friday. They made it to Volleyball Finals, and the Soccer Team is on its way to being Champions again this year. Richmond Charter Academy shares that they have parent teacher conferences coming up, and they have a holiday event in November, and a Trunk or Treat happening in the parking lot. Dr. Walker, Site Director of Benito Juarez Elementary states they had a wonderful Hispanic heritage night. They had a grandparents day celebration which was great. They will also host a reading night for the parents soon. Kelly Le, Site Director at Downtown Charter Academy has a fall festival on November 1st, to celebrate the Halloween holiday and also include even those who do not celebrate Halloween. Oakland Charter High School is going to Downtown Charter Academy to talk about enrollment. They are launching their Family Staff and Teachers meetings as potluck meetings to get everyone involved. Jocelyn Brooks from Oakland Charter Academy states they had a

successful back to school night, Midterms were last week, and they went well. Teachers are happy about the scores. Parent Teacher Conferences were successful and teachers and parents felt heard and supported. They started an 8th grade committee where members were voted in. Ms. Brooks is doing the work to ensure the students feel valued and heard, and that the staff and families feel supported. Oakland Charter High School is having a Admission night for its seniors in late October, as well as their Homecoming Dance. They also have scheduled meetings with Downtown Charter Academy and Oakland Charter Academy to help with enrollment for next year. Sylvia thanks the site directors for being here and their dedication.

### C. Approval of Amended FST Bylaws

E. Gallegos made a motion to Approval of Amended FST Bylaws.

A. Emmanuelli seconded the motion.

Maria Arechiga, Chief Strategy and Compliance Director presents the Amended FST Bylaws. The office has heard that the nomination process was confusing, but hoping that once by laws are approved, there are nomination meetings. There is better, clearer information on this document.

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

#### Roll Call

M. Moncada	Absent
E. Gallegos	Aye
E. Quiroz	Aye
G. Lopez Jr.	Aye
A. Emmanuelli	Aye

### D. Approval of Annual JHHS Certification of Compliance Review

E. Quiroz made a motion to Approval of Annual JHHS Certification of Compliance Review.

E. Gallegos seconded the motion.

Maria Arechiga, Chief Strategy and Compliance Director, begins by letting the Board know that John Henry High School is a part of the state, which means that there is a list of requirements needed to submit in order to stay current. She presents an almost 700 page packet that has been compiled with the help of the office staff. Both Maria and CEO Sylvia have reviewed documents, and are asking for board approval to be able to submit documents.

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

#### Roll Call

E. Quiroz	Aye
G. Lopez Jr.	Aye
A. Emmanuelli	Aye
M. Moncada	Absent
E. Gallegos	Aye

### E.

## Approval of Provisional Internship Permits

E. Quiroz made a motion to Approve Provisional Internship Permits.

E. Gallegos seconded the motion.

Wendy Villalobos, Human Resources Manager informs the board that John Henry High School is a state approved agency, this means that Provisional Internship Permits are needed in order to meet state requirement. We currently need 3 permits, two for social science Teachers, and 1 special education Teacher. The teachers being considered meet requirements for this permit, as they are working towards their teacher credential. No public comment.

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

## Roll Call

A. Emmanuelli Aye

E. Gallegos      Aye

E. Quiroz      Aye

M. Moncada	Absent
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G. Lopez Jr.     Aye

**F. Approval of Declaration of Need for Fully Qualified Educators (CL-500) for John Henry High School**

A. Emmanuelli made a motion to Approve Declaration of Need for Fully Qualified Educators (CL-500) for John Henry High School.

E. Quiroz seconded the motion.

Wendy Villalobos, Human Resources Manager, states that John Henry High School is requesting 5 emergency permits, they need 2 right now, but three are reserved for potential out of state staff members that may need this. This is for teachers with credentials, but may be working toward a credential towards a specific subject. No public comment.

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

## Roll Call

M. Moncada	Absent
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E. Quiroz Aye

A. Emmanuelli Aye

G. Lopez Jr.     Aye

E. Gallegos Aye

**G. Approval of Appointment of CEO as Authorized Designee to Submit the RCA Charter Renewal Petition to WCCUSD**

E. Quiroz made a motion to Approve Appointment of CEO as Authorized Designee to Submit the RCA Charter Renewal Petition to WCCUSD.

E. Gallegos seconded the motion.

Sylvia Flores, Chief Executive Officer, begins by stating that the Board has already approved the resolution for Oakland Charter High School. Sylvia states she will submit

RCA Petition by end of month. In order to deem it complete, giving permission to Sylvia to look through it to make sure everything is complete. No public comments.

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

**Roll Call**

E. Quiroz	Aye
M. Moncada	Absent
A. Emmanuelli	Aye
G. Lopez Jr.	Aye
E. Gallegos	Aye

**IV. Closed Session**

**A. CONFERENCE WITH LEGAL COUNSEL—ANTICIPATED LITIGATION**

No reportable actions.

**B. PUBLIC EMPLOYEE PERFORMANCE EVALUATION**

No reportable actions.

**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 9:27 PM.

Respectfully Submitted,  
G. Lopez Jr.

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# Coversheet

## Approval of Public Records Act Policy

<b>Section:</b>	II. Consent
<b>Item:</b>	B. Approval of Public Records Act Policy
<b>Purpose:</b>	Vote
<b>Submitted by:</b>	
<b>Related Material:</b>	AMPS Access to Public Records Policy (4863-8117-2463.v1).docx.pdf

Board Policy #:  
Adopted/Ratified: December 2, 2024  
Revision Date: N/A



## **ACCESS TO PUBLIC RECORDS POLICY**

Requests for public records shall be made to the office of the Chief Executive Officer. The Chief Executive Officer or designee may then determine the most appropriate employee of Amethod Public Schools (“AMPS” or “Charter School”) to assist in assembling any public records for production.

Any person may request a copy of any public record open to the public and not exempt from disclosure. Public access shall not be given to records listed as exempt from public disclosure in the California Public Records Act or other applicable statutes. While a request need not be in writing, if the request is verbal, the requestor will be asked to reduce the request to writing so there is a written record of the records being requested. If the requestor chooses not to reduce the request to writing, the Chief Executive Officer or designee shall reduce the request to writing and confirm the request with the requestor. The request for public records must clearly identify the records requested, along with the name and mailing address of the requestor.

Provisions of the California Public Records Act (Government Code Section 7920.000 *et seq.*) shall not be construed so as to delay access for purposes of inspecting or receiving copies of records open to the public. Any notification denying a request for public records shall state the name and title of each person responsible for the denial.

AMPS may charge for copies of public records or other materials requested by individuals or groups. The charge, based on the direct cost of duplication, has been set by the Board of Directors at ten (.10) cents per page. The direct cost of duplication includes the pro rata expense of the copying equipment used and the pro rata expense in terms of staff time required to produce the copy. It does **not** include the cost of locating, retrieving, or inspecting records. The cost of duplicating an electronic record shall be limited to the direct cost of producing a copy of the record in electronic format. However, the requester shall bear the cost of producing the copy of the electronic record, including the cost to construct the record and the cost of programming and computer services necessary to produce the copy, if:

1. The electronic record is one that is produced only at otherwise regularly scheduled intervals; or
2. The request would require data compilation, extraction, or programming to produce the record.

**Amethod Public Schools**

Board Policy #:  
Adopted/Ratified: December 2, 2024  
Revision Date: N/A



Requests to waive associated fees related to the direct cost of duplication shall be submitted to the Chief Executive Officer's office.

In response to a request for public records sent or received on an employee's personal devices or accounts, AMPS shall disclose all public records that can be located with reasonable effort and that are otherwise subject to disclosure under the California Public Records Act. AMPS's search for such public records shall be reasonably calculated to locate responsive documents. To fulfill such a request for public records, employees of AMPS may be asked to search for and disclose all responsive disclosable public records maintained on the employee's personal devices or accounts.

Within ten (10) calendar days of receiving any request for a copy of records, the Chief Executive Officer or designee shall determine whether the request seeks copies of disclosable public records in the possession of AMPS, shall promptly inform the person making the request of AMPS's intent to comply with the request, and shall indicate the date that the disclosable public records shall be made available. The date of the receipt of a request received after business hours or on non-school days when AMPS is closed shall be the next business day.

In unusual circumstances, the Chief Executive Officer may extend the ten (10) calendar day time period for an additional fourteen (14) calendar days by providing written notice to the requestor and setting forth the reasons for the extension and the date on which a determination is expected to be made. Unusual circumstances include, but only to the extent reasonably necessary to properly process the request, the following:

1. The need to search for and collect the requested records from field facilities or other locations that are separate from the office processing the request;
2. The need to search for, collect, and appropriately examine a voluminous amount of separate and distinct records that are demanded in a single request;
3. The need for consultation, which shall be conducted with all practicable speed, with another agency having a substantial interest in the determination of the request, or among two or more components of AMPS having substantial subject matter interest therein;
4. The need to compile data, to write programming language or a computer program, or to construct a computer report to extract data.



Board Policy #:  
Adopted/Ratified: December 2, 2024  
Revision Date: N/A



If an inspection is requested, any person shall have reasonable access, during normal business hours, to the public records of AMPS within the requirements of state law. However, if records are not readily available, or if portions of the records to be inspected must be redacted to protect exempt material, then AMPS must be given a reasonable period of time to perform these functions prior to inspection. Such records shall be examined in the presence of the staff member regularly responsible for their maintenance.

**Amethod Public Schools**

1450 Marina Way S., Richmond, CA 94804 • Office 510.436.0172 • Fax 510.436.0173 • [amethodschools.org](http://amethodschools.org)

# Coversheet

## 1st Interim Financial Reports - Oakland Charter Academy

<b>Section:</b>	III. Business
<b>Item:</b>	A. 1st Interim Financial Reports - Oakland Charter Academy
<b>Purpose:</b>	Vote
<b>Submitted by:</b>	
<b>Related Material:</b>	OCA FY25 1st Interim Final.pdf

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

Charter School Name: Oakland Charter Academy  
 (continued) \_\_\_\_\_  
 CDS #: 01-61259-6111660  
 Charter Approving Entity: Oakland Unified School District  
 County: Alameda  
 Charter #: 0014  
 Fiscal Year: 2024/25

**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:  
 ( ☒ ) 2024/25 CHARTER SCHOOL FIRST INTERIM FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been approved, and is hereby filed by the charter school pursuant to *Education Code* Section 47604.33.

Signed: \_\_\_\_\_ Date: \_\_\_\_\_  
 Charter School Official  
 (Original signature required)

Print  
 Name: Adrienne Barnes Title: Chief Operations Officer

To the County Superintendent of Schools:  
 ( ☒ ) 2024/25 CHARTER SCHOOL FIRST INTERIM FINANCIAL REPORT -- ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to *Education Code* Section 47604.33.

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

Print  
 Name: Minh Co Title: Accounting Manager

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

<p><u>For Approving Entity:</u></p> <p><u>Minh Co</u> Name</p> <p><u>Accounting Manager</u> Title</p> <p><u>510-879-8605</u> Phone</p> <p><u>minh.co@ousd.org</u> E-mail</p>	<p><u>For Charter School:</u></p> <p><u>Jason Sitomer</u> Name</p> <p><u>Charter Impact</u> Title</p> <p><u>888-474-0322</u> Phone</p> <p><u>jsitomer@charterimpact.com</u> E-mail</p>
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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.



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

Charter School Name: Oakland Charter Academy  
 (continued)  
 CDS #: 01-61259-6111660  
 Charter Approving Entity: Oakland Unified School District  
 County: Alameda  
 Charter #: 0014  
 Fiscal Year: 2024/25

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, 9400-9489, and 9660-9669, 9796 and 9797)  
☐ **Modified Accrual Basis** (Applicable Capital Outlay / Debt Service/Fund Balance objects are 6100-6170, 6200-6500, 7438, 7439 and 9711-9789)

Description		Object Code	Adopted Budget - July 1			Actuals thru 10/31			1st Interim Budget		
			Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
A. REVENUES											
1. LCFF Sources											
State Aid - Current Year		8011	1,464,894.00		1,464,894.00	330,291.00		330,291.00	1,876,547.00		1,876,547.00
Education Protection Account State Aid - Current Year		8012	741,788.00		741,788.00	-		-	334,520.00		334,520.00
State Aid - Prior Years		8019			-	-		-	-		-
Transfers to Charter Schools in Lieu of Property Taxes		8096	772,071.00		772,071.00	198,871.00		198,871.00	790,176.00		790,176.00
Other LCFF Transfers		8091, 8097			-			-			-
Total, LCFF Sources			2,978,753.00	-	2,978,753.00	529,162.00	-	529,162.00	3,001,243.00	-	3,001,243.00
2. Federal Revenues											
No Child Left Behind/Every Student Succeeds Act		8290		121,548.00	121,548.00			-		112,114.00	112,114.00
Special Education - Federal		8181, 8182		27,787.50	27,787.50			-		29,925.00	29,925.00
Child Nutrition - Federal		8220		79,085.00	79,085.00			-		79,376.18	79,376.18
Donated Food Commodities		8221			-			-		-	-
Other Federal Revenues		8110, 8260-8299	-		-	982.86		982.86	982.86		982.86
Total, Federal Revenues			-	228,420.50	228,420.50	982.86	-	982.86	982.86	221,415.18	222,398.04
3. Other State Revenues											
Special Education - State		StateRevSE		184,917.26	184,917.26		34,093.00	34,093.00		186,793.99	186,793.99
All Other State Revenues		StateRevAO	46,699.86	1,097,567.92	1,144,267.78		8,832.13	8,832.13	50,833.61	1,131,997.48	1,182,831.09
Total, Other State Revenues			46,699.86	1,282,485.18	1,329,185.04	-	42,925.13	42,925.13	50,833.61	1,318,791.47	1,369,625.08
4. Other Local Revenues											
All Other Local Revenues		LocalRevAO	240,385.00		240,385.00	5,344.39		5,344.39	126,714.39		126,714.39
Total, Local Revenues			240,385.00	-	240,385.00	5,344.39	-	5,344.39	126,714.39	-	126,714.39
5. TOTAL REVENUES			3,265,837.86	1,510,905.68	4,776,743.54	535,489.25	42,925.13	578,414.38	3,179,773.86	1,540,206.65	4,719,980.51
B. EXPENDITURES											
1. Certificated Salaries											
Certificated Teachers' Salaries		1100	303,863.26	694,576.57	998,439.83	195,792.60		195,792.60	137,270.03	760,613.58	897,883.61
Certificated Pupil Support Salaries		1200	70,176.14		70,176.14	-		-	-	-	-
Certificated Supervisors' and Administrators' Salaries		1300	227,980.44	13,315.56	241,296.00	71,916.60		71,916.60	267,249.93	-	267,249.93
Other Certificated Salaries		1900			-	2,615.39		2,615.39	2,615.39	-	2,615.39
Total, Certificated Salaries			602,019.84	707,892.13	1,309,911.97	270,324.59	-	270,324.59	407,135.35	760,613.58	1,167,748.93
2. Non-certificated Salaries											
Non-certificated Instructional Aides' Salaries		2100	221,536.12	149,545.06	371,081.18	139,562.02		139,562.02	288,512.60	184,327.25	472,839.85
Non-certificated Support Salaries		2200	90,241.38		90,241.38	26,449.78		26,449.78	77,294.79	-	77,294.79
Non-certificated Supervisors' and Administrators' Sal.		2300	59,713.37		59,713.37	-		-	-	-	-
Clerical and Office Salaries		2400	119,747.75		119,747.75	41,044.98		41,044.98	114,090.31	-	114,090.31
Other Non-certificated Salaries		2900			-	-		-	-	-	-
Total, Non-certificated Salaries			491,238.62	149,545.06	640,783.68	207,056.78	-	207,056.78	479,897.70	184,327.25	664,224.95
3. Employee Benefits											
STRS		3101-3102			-	-		-	-	-	-
PERS		3201-3202			-	-		-	-	-	-
OASDI / Medicare / Alternative		3301-3302	108,569.87	40,658.35	149,228.22	35,916.38		35,916.38	119,953.40	25,551.64	145,505.04
Health and Welfare Benefits		3401-3402	95,768.92	75,111.08	170,880.00	36,861.74		36,861.74	89,782.75	77,078.99	166,861.74
Unemployment Insurance		3501-3502	11,847.81	9,292.19	21,140.00	641.41		641.41	6,670.44	9,762.97	16,433.41
Workers' Compensation Insurance		3601-3602	15,305.62	12,004.12	27,309.74	3,894.00		3,894.00	13,281.45	13,841.87	27,123.32
OPEB, Allocated		3701-3702			-	-		-	-	-	-
OPEB, Active Employees		3751-3752			-	-		-	-	-	-
Other Employee Benefits		3901-3902	49,458.72	38,584.68	88,043.40	3,447.11		3,447.11	5,283.08	5,326.69	10,609.77
Total, Employee Benefits			280,950.94	175,650.42	456,601.36	80,760.64	-	80,760.64	234,971.12	131,562.16	366,533.28
4. Books and Supplies											
Approved Textbooks and Core Curricula Materials		4100	80,000.00		80,000.00	45,108.51	-	45,108.51	80,000.00	-	80,000.00
Books and Other Reference Materials		4200	80,000.00		80,000.00	-	-	-	80,000.00	-	80,000.00
Materials and Supplies		4300	172,117.35	20,382.65	192,500.00	77,746.11	-	77,746.11	195,017.84	21,670.75	216,688.59
Noncapitalized Equipment		4400	31,300.00		31,300.00	393.60	-	393.60	31,300.00	-	31,300.00
Food		4700	0.00	86,833.43	86,833.43	469.22	9,617.30	10,086.52	469.22	92,454.47	92,923.69
Total, Books and Supplies			363,417.35	107,216.08	470,633.43	123,717.44	9,617.30	133,334.74	386,787.06	114,125.22	500,912.28
5. Services and Other Operating Expenditures											
Subagreements for Services		5100	125,399.77	100,000.00	225,399.77	108,903.67	19,233.05	128,136.72	290,400.00	100,000.00	390,400.00
Travel and Conferences		5200	4,300.00		4,300.00	-	-	-	4,300.00	-	4,300.00
Dues and Memberships		5300	5,000.00		5,000.00	-	-	-	5,000.00	-	5,000.00
Insurance		5400	90,200.00		90,200.00	12,469.47	-	12,469.47	90,200.00	-	90,200.00
Operations and Housekeeping Services		5500	139,900.00		139,900.00	74,865.60		74,865.60	149,900.00	-	149,900.00
Rentals, Leases, Repairs, and Noncap. Improvements		5600	282,057.00	261,171.00	543,228.00	197,550.83		197,550.83	245,940.58	250,157.10	496,097.68
Transfers of Direct Costs		5700-5799			-	-		-	-	-	-
Professional/Consulting Services and Operating Expend.		5800	771,257.98	9,431.00	780,688.98	64,002.56	491.00	64,493.56	732,735.64	8,609.00	741,344.64
Communications		5900	34,100.00		34,100.00	4,324.53		4,324.53	34,100.00	-	34,100.00
Total, Services and Other Operating Expenditures			1,452,214.75	370,602.00	1,822,816.75	462,116.66	19,724.05	481,840.71	1,552,576.22	358,766.10	1,911,342.32

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

Charter School Name: Oakland Charter Academy  
(continued)  
CDS #: 01-61259-6111660  
Charter Approving Entity: Oakland Unified School District  
County: Alameda  
Charter #: 0014  
Fiscal Year: 2024/25

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, 9400-9489, and 9660-9669, 9796 and 9797)  
☐ **Modified Accrual Basis** (Applicable Capital Outlay / Debt Service/Fund Balance objects are 6100-6170, 6200-6500, 7438, 7439 and 9711-9789)

Description	Object Code	Adopted Budget - July 1			Actuals thru 10/31			1st Interim Budget		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
<b>6. Capital Outlay</b> (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			-			-			-
Lease Assets	6600			-			-			-
Subscription Assets	6700			-			-			-
Depreciation Expense (for accrual basis only)	6900	26,100.00		26,100.00			-	26,100.00		26,100.00
Amortization Expense-Lease Assets	6910			-			-			-
Amortization Expense-Subscription Assets	6920			-			-			-
Total, Capital Outlay		26,100.00	-	26,100.00	-	-	-	26,100.00	-	26,100.00
<b>7. Other Outgo</b>										
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		-	-	-	-	-	-	-	-	-
<b>8. TOTAL EXPENDITURES</b>		3,215,941.51	1,510,905.68	4,726,847.19	1,143,976.11	29,341.35	1,173,317.46	3,087,467.45	1,549,394.31	4,636,861.76
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b>		49,896.35	(0.00)	49,896.35	(608,486.86)	13,583.78	(594,903.08)	92,306.41	(9,187.66)	83,118.75
<b>D. OTHER FINANCING SOURCES / USES</b>										
1. Other Sources	8930-8979			-			-			-
2. Less: Other Uses	7630-7699			-			-			-
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999			-	(4,052.17)	4,052.17	-	(9,187.66)	9,187.66	-
<b>4. TOTAL OTHER FINANCING SOURCES / USES</b>		-	-	-	(4,052.17)	4,052.17	-	(9,187.66)	9,187.66	-
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>		49,896.35	(0.00)	49,896.35	(612,539.03)	17,635.95	(594,903.08)	83,118.75	0.00	83,118.75
<b>F. FUND BALANCE, RESERVES</b>										
1. Beginning Fund Balance										
a. As of July 1	9791	3,751,298.22	1,039,799.19	4,791,097.41	4,702,231.00	14,170.00	4,716,401.00	4,702,231.00	14,170.00	4,716,401.00
b. Adjustments to Beginning Balance	9793, 9795			-			-			-
c. Adjusted Beginning Balance		3,751,298.22	1,039,799.19	4,791,097.41	4,702,231.00	14,170.00	4,716,401.00	4,702,231.00	14,170.00	4,716,401.00
2. Ending Fund Balance, June 30 (E + F.1.c.)		3,801,194.57	1,039,799.19	4,840,993.76	4,089,691.97	31,805.95	4,121,497.92	4,785,349.75	14,170.00	4,799,519.75
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		1,039,799.19	1,039,799.19		31,805.95	31,805.95		14,170.00	14,170.00
c. Committed										
Stabilization Arrangements	9750			-			-			-
Other Commitments	9760			-			-			-
d. Assigned										
Other Assignments	9780			-			-			-
e Unassigned/Unappropriated										
Reserve for Economic Uncertainties	9789	236,342.36		236,342.36	231,843.09		231,843.09	231,843.09		231,843.09
Unassigned/Unappropriated Amount	9790	3,564,852.21	(0.00)	3,564,852.21	3,857,848.88	-	3,857,848.88	4,553,506.66	0.00	4,553,506.66

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

Charter School Name: Oakland Charter Academy  
(continued)  
CDS #: 01-61259-6111660  
Charter Approving Entity: Oakland Unified School District  
County: Alameda  
Charter #: 0014  
Fiscal Year: 2024/25

					1st Interim vs. Adopted Budget Increase, (Decrease)	
Description	Object Code	7/1 Adopted Budget (X)	Actuals thru 10/31 (Y)	1st Interim Budget (Z)	\$ Difference (Z) vs. (X)	% Change (Z) vs. (X)
<b>A. REVENUES</b>						
1. LCFF/Revenue Limit Sources						
State Aid - Current Year	8011	1,464,894.00	330,291.00	1,876,547.00	411,653.00	28.10%
Education Protection Account State Aid - Current Year	8012	741,788.00	-	334,520.00	(407,268.00)	-54.90%
State Aid - Prior Years	8019	-	-	-	-	
Transfers to Charter Schools Funding in Lieu of Property Taxes	8096	772,071.00	198,871.00	790,176.00	18,105.00	2.34%
Other LCFF Transfers	8091, 8097	-	-	-	-	
Total, LCFF Sources		2,978,753.00	529,162.00	3,001,243.00	22,490.00	0.76%
2. Federal Revenues						
No Child Left Behind/Every Student Succeeds Act	8290	121,548.00	-	112,114.00	(9,434.00)	-7.76%
Special Education - Federal	8181, 8182	27,787.50	-	29,925.00	2,137.50	7.69%
Child Nutrition - Federal	8220	79,085.00	-	79,376.18	291.18	0.37%
Donated Food Commodities	8221	-	-	-	-	
Other Federal Revenues	8110, 8260-8299	-	982.86	982.86	982.86	New
Total, Federal Revenues		228,420.50	982.86	222,398.04	(6,022.46)	-2.64%
3. Other State Revenues						
Special Education - State	StateRevSE	184,917.26	34,093.00	186,793.99	1,876.73	1.01%
All Other State Revenues	StateRevAO	1,144,267.78	8,832.13	1,182,831.09	38,563.31	3.37%
Total, Other State Revenues		1,329,185.04	42,925.13	1,369,625.08	40,440.04	3.04%
4. Other Local Revenues						
All Other Local Revenues	LocalRevAO	240,385.00	5,344.39	126,714.39	(113,670.61)	-47.29%
Total, Local Revenues		240,385.00	5,344.39	126,714.39	(113,670.61)	-47.29%
5. TOTAL REVENUES		4,776,743.54	578,414.38	4,719,980.51	(56,763.03)	-1.19%
<b>B. EXPENDITURES</b>						
1. Certificated Salaries						
Certificated Teachers' Salaries	1100	998,439.83	195,792.60	897,883.61	(100,556.22)	-10.07%
Certificated Pupil Support Salaries	1200	70,176.14	-	-	(70,176.14)	(100%)
Certificated Supervisors' and Administrators' Salaries	1300	241,296.00	71,916.60	267,249.93	25,953.93	10.76%
Other Certificated Salaries	1900	-	2,615.39	2,615.39	2,615.39	New
Total, Certificated Salaries		1,309,911.97	270,324.59	1,167,748.93	(142,163.04)	-10.85%
2. Non-certificated Salaries						
Non-certificated Instructional Aides' Salaries	2100	371,081.18	139,562.02	472,839.85	101,758.67	27.42%
Non-certificated Support Salaries	2200	90,241.38	26,449.78	77,294.79	(12,946.59)	-14.35%
Non-certificated Supervisors' and Administrators' Sal.	2300	59,713.37	-	-	(59,713.37)	(100%)
Clerical and Office Salaries	2400	119,747.75	41,044.98	114,090.31	(5,657.44)	-4.72%
Other Non-certificated Salaries	2900	-	-	-	-	
Total, Non-certificated Salaries		640,783.68	207,056.78	664,224.95	23,441.27	3.66%
3. Employee Benefits						
STRS	3101-3102	-	-	-	-	
PERS	3201-3202	-	-	-	-	
OASDI / Medicare / Alternative	3301-3302	149,228.22	35,916.38	145,505.04	(3,723.18)	-2.49%
Health and Welfare Benefits	3401-3402	170,880.00	36,861.74	166,861.74	(4,018.26)	-2.35%
Unemployment Insurance	3501-3502	21,140.00	641.41	16,433.41	(4,706.59)	-22.26%
Workers' Compensation Insurance	3601-3602	27,309.74	3,894.00	27,123.32	(186.42)	-0.68%
OPEB, Allocated	3701-3702	-	-	-	-	
OPEB, Active Employees	3751-3752	-	-	-	-	
Other Employee Benefits	3901-3902	88,043.40	3,447.11	10,609.77	(77,433.63)	-87.95%
Total, Employee Benefits		456,601.36	80,760.64	366,533.28	(90,068.08)	-19.73%

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

Charter School Name: Oakland Charter Academy  
 (continued)  
 CDS #: 01-61259-6111660  
 Charter Approving Entity: Oakland Unified School District  
 County: Alameda  
 Charter #: 0014  
 Fiscal Year: 2024/25

					1st Interim vs. Adopted Budget Increase, (Decrease)	
Description	Object Code	7/1 Adopted Budget (X)	Actuals thru 10/31 (Y)	1st Interim Budget (Z)	\$ Difference (Z) vs. (X)	% Change (Z) vs. (X)
<b>4. Books and Supplies</b>						
Approved Textbooks and Core Curricula Materials	4100	80,000.00	45,108.51	80,000.00	-	0.00%
Books and Other Reference Materials	4200	80,000.00	-	80,000.00	-	0.00%
Materials and Supplies	4300	192,500.00	77,746.11	216,688.59	24,188.59	12.57%
Noncapitalized Equipment	4400	31,300.00	393.60	31,300.00	-	0.00%
Food	4700	86,833.43	10,086.52	92,923.69	6,090.26	7.01%
Total, Books and Supplies		470,633.43	133,334.74	500,912.28	30,278.85	6.43%
<b>5. Services and Other Operating Expenditures</b>						
Subagreements for Services	5100	225,399.77	128,136.72	390,400.00	165,000.23	73.20%
Travel and Conferences	5200	4,300.00	-	4,300.00	-	0.00%
Dues and Memberships	5300	5,000.00	-	5,000.00	-	0.00%
Insurance	5400	90,200.00	12,469.47	90,200.00	-	0.00%
Operations and Housekeeping Services	5500	139,900.00	74,865.60	149,900.00	10,000.00	7.15%
Rentals, Leases, Repairs, and Noncap. Improvements	5600	543,228.00	197,550.83	496,097.68	(47,130.32)	-8.68%
Transfers of Direct Costs	5700-5799	-	-	-	-	
Professional/Consulting Services and Operating Expend.	5800	780,688.98	64,493.56	741,344.64	(39,344.34)	-5.04%
Communications	5900	34,100.00	4,324.53	34,100.00	-	0.00%
Total, Services and Other Operating Expenditures		1,822,816.75	481,840.71	1,911,342.32	88,525.57	4.86%
<b>6. Capital Outlay (Objects 6100-6170, 6200-6500 modified accrual basis only)</b>						
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	-	-	-	-	
Lease Assets	6600	-	-	-	-	
Subscription Assets	6700	-	-	-	-	
Depreciation Expense (for accrual basis only)	6900	26,100.00	-	26,100.00	-	0.00%
Amortization Expense-Lease Assets	6910	-	-	-	-	
Amortization Expense-Subscription Assets	6920	-	-	-	-	
Total, Capital Outlay		26,100.00	-	26,100.00	-	0.00%
<b>7. Other Outgo</b>						
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		-	-	-	-	
<b>8. TOTAL EXPENDITURES</b>		4,726,847.19	1,173,317.46	4,636,861.76	(89,985.43)	-1.90%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b>		49,896.35	(594,903.08)	83,118.75	33,222.40	66.58%



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

Charter School Name: Oakland Charter Academy  
(continued)  
CDS #: 01-61259-6111660  
Charter Approving Entity: Oakland Unified School District  
County: Alameda  
Charter #: 0014  
Fiscal Year: 2024/25

Description	Object Code	7/1 Adopted Budget (X)	Actuals thru 10/31 (Y)	1st Interim Budget (Z)	1st Interim vs. Adopted Budget Increase, (Decrease)	
					\$ Difference (Z) vs. (X)	% Change (Z) vs. (X)
<b>D. OTHER FINANCING SOURCES / USES</b>						
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		-	-	-	-	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>		49,896.35	(594,903.08)	83,118.75	33,222.40	66.58%
<b>F. FUND BALANCE, RESERVES</b>						
1. Beginning Fund Balance						
a. As of July 1	9791	4,791,097.41	4,716,401.00	4,716,401.00	(74,696.41)	-1.56%
b. Adjustments/Restatements	9793, 9795	-	-	-	-	
c. Adjusted Beginning Fund Balance		4,791,097.41	4,716,401.00	4,716,401.00		
2. Ending Fund Balance, June 30 (E + F.1.c.)		4,840,993.76	4,121,497.92	4,799,519.75		
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	1,039,799.19	31,805.95	14,170.00	(1,025,629.19)	-98.64%
c. Committed						
Stabilization Arrangements	9750	-	-	-	-	
Other Commitments	9760	-	-	-	-	
d. Assigned						
Other Assignments	9780	-	-	-	-	
e. Unassigned/Unappropriated						
Reserve for Economic Uncertainties	9789	236,342.36	231,843.09	231,843.09	(4,499.27)	-1.90%
Unassigned/Unappropriated Amount	9790	3,564,852.21	3,857,848.88	4,553,506.66	988,654.45	27.73%

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

Charter School Name: Oakland Charter Academy  
(continued) \_\_\_\_\_

CDS #: 01-61259-6111660

Charter Approving Entity: Oakland Unified School District

County: Alameda

Charter #: 0014

Fiscal Year: 2024/25

*This charter school uses the following basis of accounting:*

☒ **Accrual Basis** (Applicable Capital Assets / Interest on Long-Term Debt / Long-Term Liabilities objects are 6900, 7438, 9400-9499, and 9660-9669)

☐ **Modified Accrual Basis** (Applicable Capital Outlay / Debt Service / Fund Balance objects are 6100-6170, 6200-6500, 7438, 7439 and 9711-9789)

Description	Object Code	FY 2024/25			Totals for 2025/26	Totals for 2026/27
		Unrestricted	Restricted	Total		
<b>A. REVENUES</b>						
1. LCFF Sources						
State Aid - Current Year	8011	1,876,547.00	0.00	1,876,547.00	2,041,934.00	2,220,714.00
Education Protection Account State Aid - Current Year	8012	334,520.00	0.00	334,520.00	359,625.00	386,476.00
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	790,176.00	0.00	790,176.00	825,295.00	860,413.00
Other LCFF Transfers	8091, 8097	0.00	0.00	0.00		
Total, LCFF Sources		3,001,243.00	0.00	3,001,243.00	3,226,854.00	3,467,603.00
2. Federal Revenues						
Every Student Succeeds Act (Title I - V)	8290	0.00	112,114.00	112,114.00	117,097.00	122,080.00
Special Education - Federal	8181, 8182	0.00	29,925.00	29,925.00	31,255.00	32,585.00
Child Nutrition - Federal	8220	0.00	79,376.18	79,376.18	82,904.01	86,431.84
Donated Food Commodities	8221	0.00	0.00	0.00		
Other Federal Revenues	8110, 8260-8299	982.86	0.00	982.86	1,026.54	1,070.23
Total, Federal Revenues		982.86	221,415.18	222,398.04	232,282.55	242,167.07
3. Other State Revenues						
Special Education - State	StateRevSE	0.00	186,793.99	186,793.99	195,095.94	203,397.90
All Other State Revenues	StateRevAO	50,833.61	1,131,997.48	1,182,831.09	1,180,386.00	1,125,590.00
Total, Other State Revenues		50,833.61	1,318,791.47	1,369,625.08	1,375,481.94	1,328,987.90
4. Other Local Revenues						
All Other Local Revenues	LocalRevAO	126,714.39	0.00	126,714.39	132,346.14	137,977.89
Total, Local Revenues		126,714.39	0.00	126,714.39	132,346.14	137,977.89
5. TOTAL REVENUES		3,179,773.86	1,540,206.65	4,719,980.51	4,966,964.64	5,176,735.85
<b>B. EXPENDITURES</b>						
1. Certificated Salaries						
Certificated Teachers' Salaries	1100	137,270.03	760,613.58	897,883.61	994,263.00	1,012,598.00
Certificated Pupil Support Salaries	1200	0.00	0.00	0.00		
Certificated Supervisors' and Administrators' Salaries	1300	267,249.93	0.00	267,249.93	323,340.00	329,806.80
Other Certificated Salaries	1900	2,615.39	0.00	2,615.39		
Total, Certificated Salaries		407,135.35	760,613.58	1,167,748.93	1,317,603.00	1,342,404.80
2. Non-certificated Salaries						
Non-certificated Instructional Aides' Salaries	2100	288,512.60	184,327.25	472,839.85	467,422.15	476,770.59
Non-certificated Support Salaries	2200	77,294.79	0.00	77,294.79	77,792.87	79,348.73
Non-certificated Supervisors' and Administrators' Sal.	2300	0.00	0.00	0.00	0.00	0.00
Clerical and Office Salaries	2400	114,090.31	0.00	114,090.31	111,759.36	113,994.55
Other Non-certificated Salaries	2900	0.00	0.00	0.00		
Total, Non-certificated Salaries		479,897.70	184,327.25	664,224.95	656,974.38	670,113.87

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

Charter School Name: Oakland Charter Academy  
 (continued) \_\_\_\_\_  
 CDS #: 01-61259-6111660  
 Charter Approving Entity: Oakland Unified School District  
 County: Alameda  
 Charter #: 0014  
 Fiscal Year: 2024/25

Description	Object Code	FY 2024/25			Totals for 2025/26	Totals for 2026/27
		Unrestricted	Restricted	Total		
<b>3. Employee Benefits</b>						
STRS	3101-3102	0.00	0.00	0.00		
PERS	3201-3202	0.00	0.00	0.00		
OASDI / Medicare / Alternative	3301-3302	119,953.40	25,551.64	145,505.04	151,055.00	153,958.00
Health and Welfare Benefits	3401-3402	89,782.75	77,078.99	166,861.74	198,900.00	202,878.00
Unemployment Insurance	3501-3502	6,670.44	9,762.97	16,433.41	19,740.00	19,740.00
Workers' Compensation Insurance	3601-3602	13,281.45	13,841.87	27,123.32	27,644.09	28,175.27
OPEB, Allocated	3701-3702	0.00	0.00	0.00		
OPEB, Active Employees	3751-3752	0.00	0.00	0.00		
Other Employee Benefits	3901-3902	5,283.08	5,326.69	10,609.77	9,872.89	10,062.60
Total, Employee Benefits		234,971.12	131,562.16	366,533.28	407,211.97	414,813.86
<b>4. Books and Supplies</b>						
Approved Textbooks and Core Curricula Materials	4100	80,000.00	0.00	80,000.00	85,226.67	90,630.40
Books and Other Reference Materials	4200	80,000.00	0.00	80,000.00	85,226.67	90,630.40
Materials and Supplies	4300	195,017.84	21,670.75	216,688.59	229,909.00	244,486.00
Noncapitalized Equipment	4400	31,300.00	0.00	31,300.00	33,344.93	35,459.14
Food	4700	469.22	92,454.47	92,923.69	98,995.00	105,271.00
Total, Books and Supplies		386,787.06	114,125.22	500,912.28	532,702.27	566,476.94
<b>5. Services and Other Operating Expenditures</b>						
Subagreements for Services	5100	290,400.00	100,000.00	390,400.00	238,839.47	251,990.65
Travel and Conferences	5200	4,300.00	0.00	4,300.00	4,580.93	4,871.38
Dues and Memberships	5300	5,000.00	0.00	5,000.00	5,326.67	5,664.40
Insurance	5400	90,200.00	0.00	90,200.00	96,093.07	102,185.78
Operations and Housekeeping Services	5500	149,900.00	0.00	149,900.00	159,693.00	169,819.00
Rentals, Leases, Repairs, and Noncap. Improvements	5600	245,940.58	250,157.10	496,097.68	535,242.73	565,375.14
Transfers of Direct Costs	5700-5799	0.00	0.00	0.00		
Professional/Consulting Services and Operating Expend.	5800	732,735.64	8,609.00	741,344.64	780,385.18	818,453.26
Communications	5900	34,100.00	0.00	34,100.00	36,328.00	38,631.00
Total, Services and Other Operating Expenditures		1,552,576.22	358,766.10	1,911,342.32	1,856,489.04	1,956,990.61
<b>6. Capital Outlay (Obj. 6100-6170, 6200-6500 for mod. accr. basis only)</b>						
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		
Lease Assets	6600	0.00	0.00	0.00		
Subscription Assets	6700	0.00	0.00	0.00		
Depreciation Expense (for accrual basis only)	6900	26,100.00	0.00	26,100.00	26,100.00	26,100.00
Amortization Expense-Lease Assets	6910	0.00	0.00	0.00		
Amortization Expense-Subscription Assets	6920	0.00	0.00	0.00		
Total, Capital Outlay		26,100.00	0.00	26,100.00	26,100.00	26,100.00
<b>7. Other Outgo</b>						
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
<b>8. TOTAL EXPENDITURES</b>		3,087,467.45	1,549,394.31	4,636,861.76	4,797,080.66	4,976,900.08

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

Charter School Name: Oakland Charter Academy  
 (continued) \_\_\_\_\_  
 CDS #: 01-61259-6111660  
 Charter Approving Entity: Oakland Unified School District  
 County: Alameda  
 Charter #: 0014  
 Fiscal Year: 2024/25

C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)					
		92,306.41	(9,187.66)	83,118.75	169,883.98
					199,835.77

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

Charter School Name: Oakland Charter Academy  
(continued) \_\_\_\_\_  
CDS #: 01-61259-6111660  
Charter Approving Entity: Oakland Unified School District  
County: Alameda  
Charter #: 0014  
Fiscal Year: 2024/25

Description	Object Code	FY 2024/25			Totals for 2025/26	Totals for 2026/27
		Unrestricted	Restricted	Total		
<b>D. OTHER FINANCING SOURCES / USES</b>						
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	(9,187.66)	9,187.66	0.00		
4. TOTAL OTHER FINANCING SOURCES / USES		(9,187.66)	9,187.66	0.00	0.00	0.00
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>		83,118.75	0.00	83,118.75	169,883.98	199,835.77
<b>F. FUND BALANCE, RESERVES</b>						
1. Beginning Fund Balance						
a. As of July 1	9791	4,702,231.00	14,170.00	4,716,401.00	4,799,519.75	4,969,403.72
b. Adjustments/Restatements	9793, 9795	0.00	0.00	0.00		
c. Adjusted Beginning Balance		4,702,231.00	14,170.00	4,716,401.00	4,799,519.75	4,969,403.72
2. Ending Fund Balance, June 30 (E + F.1.c.)		4,785,349.75	14,170.00	4,799,519.75	4,969,403.72	5,169,239.50
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		14,170.00	14,170.00		
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	231,843.09	0.00	231,843.09	239,854.03	248,845.00
Unassigned/Unappropriated Amount	9790	4,553,506.66	0.00	4,553,506.66	4,729,549.69	4,920,394.49

# Coversheet

## 1st Interim Financial Reports - Downtown Charter Academy

<b>Section:</b>	III. Business
<b>Item:</b>	B. 1st Interim Financial Reports - Downtown Charter Academy
<b>Purpose:</b>	Vote
<b>Submitted by:</b>	
<b>Related Material:</b>	DCA Alt Form - First Interim 2024-2025.pdf

Fiscal Year: 2024/25

☒ **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.

Print  
Name: Adrienne Barnes Title: Chief Operations Officer

Print  
Name: Minh Co Title: Accounting Manager

<u>For Approving Entity:</u>	<u>For Charter School:</u>
Minh Co	Jason Sitomer
Name	Name
Accounting Manager	Charter Impact
Title	Title
510-879-8605	888-474-0322
Phone	Phone
minh.co@ousd.org	jsitomer@charterimpact.com
E-mail	E-mail

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

Charter School Name: Downtown Charter Academy  
 (continued)  
 CDS #: 01-61259-0129635  
 Charter Approving Entity: Oakland Unified School District  
 County: Alameda  
 Charter #: 1661  
 Fiscal Year: 2024/25

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, 9400-9489, and 9660-9669, 9796 and 9797)  
☐ **Modified Accrual Basis** (Applicable Capital Outlay / Debt Service/Fund Balance objects are 6100-6170, 6200-6500, 7438, 7439 and 9711-9789)

Description		Object Code	Adopted Budget - July 1			Actuals thru 10/31			1st Interim Budget		
			Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
A. REVENUES											
1. LCFF Sources											
State Aid - Current Year		8011	2,836,593.00		2,836,593.00	472,458.00		472,458.00	2,812,232.00		2,812,232.00
Education Protection Account State Aid - Current Year		8012	57,000.00		57,000.00	12,765.00		12,765.00	57,000.00		57,000.00
State Aid - Prior Years		8019			-	-		-	-		-
Transfers to Charter Schools in Lieu of Property Taxes		8096	1,029,429.00		1,029,429.00	245,372.00		245,372.00	1,053,568.00		1,053,568.00
Other LCFF Transfers		8091, 8097			-	-		-	-		-
Total, LCFF Sources			3,923,022.00	-	3,923,022.00	730,595.00	-	730,595.00	3,922,800.00	-	3,922,800.00
2. Federal Revenues											
No Child Left Behind/Every Student Succeeds Act		8290		120,807.00	120,807.00		-	-		110,157.00	110,157.00
Special Education - Federal		8181, 8182		37,050.00	37,050.00		-	-		39,900.00	39,900.00
Child Nutrition - Federal		8220		96,657.75	96,657.75		-	-		91,813.61	91,813.61
Donated Food Commodities		8221			-		-	-			
Other Federal Revenues		8110, 8260-8299	-		-	1,305.52	1,872.00	3,177.52	1,305.52	0.00	1,305.52
Total, Federal Revenues			-	254,514.75	254,514.75	1,305.52	1,872.00	3,177.52	1,305.52	241,870.61	243,176.13
3. Other State Revenues											
Special Education - State		StateRevSE		246,556.35	246,556.35		42,401.00	42,401.00		249,058.65	249,058.65
All Other State Revenues		StateRevAO	61,828.20	1,277,741.42	1,339,569.62		10,574.53	10,574.53	67,365.12	1,315,197.43	1,382,562.55
Total, Other State Revenues			61,828.20	1,524,297.77	1,586,125.97	-	52,975.53	52,975.53	67,365.12	1,564,256.08	1,631,621.20
4. Other Local Revenues											
All Other Local Revenues		LocalRevAO	260,510.00		260,510.00			-	102,558.00		102,558.00
Total, Local Revenues			260,510.00	-	260,510.00	-	-	-	102,558.00	-	102,558.00
5. TOTAL REVENUES			4,245,360.20	1,778,812.52	6,024,172.72	731,900.52	54,847.53	786,748.05	4,094,028.64	1,806,126.69	5,900,155.33
B. EXPENDITURES											
1. Certificated Salaries											
Certificated Teachers' Salaries		1100	501,583.38	773,527.16	1,275,110.54	394,663.64		394,663.64	430,839.21	857,444.85	1,288,284.06
Certificated Pupil Support Salaries		1200	68,783.03		68,783.03	-		-	53,074.29	-	53,074.29
Certificated Supervisors' and Administrators' Salaries		1300	353,591.31		353,591.31	92,609.09		92,609.09	328,139.27		328,139.27
Other Certificated Salaries		1900			-	26,441.26		26,441.26	26,441.26		26,441.26
Total, Certificated Salaries			923,957.72	773,527.16	1,697,484.88	513,713.99	-	513,713.99	838,494.03	857,444.85	1,695,938.88
2. Non-certificated Salaries											
Non-certificated Instructional Aides' Salaries		2100	359,853.62	145,618.77	505,472.39	154,070.47		154,070.47	382,777.54	152,447.49	535,225.03
Non-certificated Support Salaries		2200	93,182.17		93,182.17	17,713.18		17,713.18	51,163.85	-	51,163.85
Non-certificated Supervisors' and Administrators' Sal.		2300	82,294.23		82,294.23	-		-	-	-	-
Clerical and Office Salaries		2400	115,409.71		115,409.71	50,855.78		50,855.78	151,071.25	-	151,071.25
Other Non-certificated Salaries		2900			-			-	-	-	-
Total, Non-certificated Salaries			650,739.73	145,618.77	796,358.50	222,639.43	-	222,639.43	585,012.64	152,447.49	737,460.13
3. Employee Benefits											
STRS		3101-3102			-			-			-
PERS		3201-3202			-			-			-
QASDI / Medicare / Alternative		3301-3302	149,178.56	41,600.46	190,779.02	55,305.99	-	55,305.99	137,253.66	44,828.68	182,082.34
Health and Welfare Benefits		3401-3402	166,193.41	97,006.59	263,200.00	61,735.96	-	61,735.96	127,372.72	90,363.24	217,735.96
Unemployment Insurance		3501-3502	14,431.43	8,423.57	22,855.00	1,224.01	-	1,224.01	10,805.89	7,666.12	18,472.01
Workers' Compensation Insurance		3601-3602	22,045.76	12,868.05	34,913.81	4,828.56	-	4,828.56	19,461.25	13,806.59	33,267.84
OPEB, Allocated		3701-3702			-	-	-	-	-	-	-
OPEB, Active Employees		3751-3752			-	-	-	-	-	-	-
Other Employee Benefits		3901-3902	94,482.36	55,148.25	149,630.61	7,126.38	-	7,126.38	13,863.27	9,835.18	23,698.45
Total, Employee Benefits			446,331.52	215,046.92	661,378.44	130,220.90	-	130,220.90	308,756.79	166,499.81	475,256.60
4. Books and Supplies											
Approved Textbooks and Core Curricula Materials		4100	20,000.00		20,000.00	9,480.13	-	9,480.13	20,000.00	-	20,000.00
Books and Other Reference Materials		4200	5,000.00		5,000.00	-	-	-	5,000.00	-	5,000.00
Materials and Supplies		4300	50,807.00	24,193.00	75,000.00	11,559.70	-	11,559.70	61,126.71	25,561.00	86,687.71
Noncapitalized Equipment		4400	28,600.00		28,600.00	-	-	-	28,600.00	-	28,600.00
Food		4700	-	105,806.67	105,806.67	1,114.31	17,989.06	19,103.37	1,114.31	107,049.54	108,163.85
Total, Books and Supplies			104,407.00	129,999.67	234,406.67	22,154.14	17,989.06	40,143.20	115,841.02	132,610.54	248,451.56
5. Services and Other Operating Expenditures											
Subagreements for Services		5100	117,199.65	100,000.00	217,199.65	41,984.53	19,571.40	61,555.93	136,996.55	100,000.00	236,996.55
Travel and Conferences		5200	3,000.00		3,000.00	-	-	-	3,000.00	-	3,000.00
Dues and Memberships		5300	4,600.00		4,600.00	-	-	-	4,600.00	-	4,600.00
Insurance		5400	90,000.00		90,000.00	19,139.68	-	19,139.68	90,000.00	-	90,000.00
Operations and Housekeeping Services		5500	130,000.00		130,000.00	44,883.00	-	44,883.00	180,000.00	-	180,000.00
Rentals, Leases, Repairs, and Noncap. Improvements		5600	731,960.00	404,700.00	1,136,660.00	388,823.78	-	388,823.78	750,350.71	388,797.00	1,139,147.71
Transfers of Direct Costs		5700-5799			-			-			-
Professional/Consulting Services and Operating Expend.		5800	967,230.00	9,920.00	977,150.00	77,701.28	607.00	78,308.28	980,875.58	8,327.00	989,202.58
Communications		5900	22,000.00		22,000.00	5,447.45	-	5,447.45	22,000.00	-	22,000.00
Total, Services and Other Operating Expenditures			2,065,989.65	514,620.00	2,580,609.65	577,979.72	20,178.40	598,158.12	2,167,822.84	497,124.00	2,664,946.84



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

Charter School Name: Downtown Charter Academy  
(continued)  
CDS #: 01-61259-0129635  
Charter Approving Entity: Oakland Unified School District  
County: Alameda  
Charter #: 1661  
Fiscal Year: 2024/25

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, 9400-9489, and 9660-9669, 9796 and 9797)  
☐ **Modified Accrual Basis** (Applicable Capital Outlay / Debt Service/Fund Balance objects are 6100-6170, 6200-6500, 7438, 7439 and 9711-9789)

Description	Object Code	Adopted Budget - July 1			Actuals thru 10/31			1st Interim Budget		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
<b>6. Capital Outlay</b> (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			-			-			-
Lease Assets	6600			-			-			-
Subscription Assets	6700			-			-			-
Depreciation Expense (for accrual basis only)	6900	11,300.00		11,300.00			-	11,300.00		11,300.00
Amortization Expense-Lease Assets	6910			-			-			-
Amortization Expense-Subscription Assets	6920			-			-			-
Total, Capital Outlay		11,300.00	-	11,300.00	-	-	-	11,300.00	-	11,300.00
<b>7. Other Outgo</b>										
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		-	-	-	-	-	-	-	-	-
<b>8. TOTAL EXPENDITURES</b>		4,202,725.62	1,778,812.52	5,981,538.14	1,466,708.18	38,167.46	1,504,875.64	4,027,227.32	1,806,126.69	5,833,354.01
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b>		42,634.58	-	42,634.58	(734,807.66)	16,680.07	(718,127.59)	66,801.32	(0.00)	66,801.32
<b>D. OTHER FINANCING SOURCES / USES</b>										
1. Other Sources	8930-8979			-			-			-
2. Less: Other Uses	7630-7699			-			-			-
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999			-	(11,443.53)	11,443.53	-			-
<b>4. TOTAL OTHER FINANCING SOURCES / USES</b>		-	-	-	(11,443.53)	11,443.53	-	-	-	-
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>		42,634.58	-	42,634.58	(746,251.19)	28,123.60	(718,127.59)	66,801.32	(0.00)	66,801.32
<b>F. FUND BALANCE, RESERVES</b>										
1. Beginning Fund Balance										
a. As of July 1	9791	3,066,731.31	1,213,294.01	4,280,025.32	4,028,511.00	307,567.00	4,336,078.00	4,028,511.00	307,567.00	4,336,078.00
b. Adjustments to Beginning Balance	9793, 9795			-			-			-
c. Adjusted Beginning Balance		3,066,731.31	1,213,294.01	4,280,025.32	4,028,511.00	307,567.00	4,336,078.00	4,028,511.00	307,567.00	4,336,078.00
2. Ending Fund Balance, June 30 (E + F.1.c.)		3,109,365.89	1,213,294.01	4,322,659.90	3,282,259.81	335,690.60	3,617,950.41	4,095,312.32	307,567.00	4,402,879.32
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		1,213,294.01	1,213,294.01		335,690.60	335,690.60		307,567.00	307,567.00
c. Committed										
Stabilization Arrangements	9750			-			-			-
Other Commitments	9760			-			-			-
d. Assigned										
Other Assignments	9780			-			-			-
e Unassigned/Unappropriated										
Reserve for Economic Uncertainties	9789	299,076.91		299,076.91	291,667.70		291,667.70	291,667.70		291,667.70
Unassigned/Unappropriated Amount	9790	2,810,288.98	-	2,810,288.98	2,990,592.11	-	2,990,592.11	3,803,644.62	(0.00)	3,803,644.62

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

Charter School Name: Downtown Charter Academy  
(continued)  
CDS #: 01-61259-0129635  
Charter Approving Entity: Oakland Unified School District  
County: Alameda  
Charter #: 1661  
Fiscal Year: 2024/25

					1st Interim vs. Adopted Budget Increase, (Decrease)	
Description	Object Code	7/1 Adopted Budget (X)	Actuals thru 10/31 (Y)	1st Interim Budget (Z)	\$ Difference (Z) vs. (X)	% Change (Z) vs. (X)
<b>A. REVENUES</b>						
1. LCFF/Revenue Limit Sources						
State Aid - Current Year	8011	2,836,593.00	472,458.00	2,812,232.00	(24,361.00)	-0.86%
Education Protection Account State Aid - Current Year	8012	57,000.00	12,765.00	57,000.00	-	0.00%
State Aid - Prior Years	8019	-	-	-	-	
Transfers to Charter Schools Funding in Lieu of Property Taxes	8096	1,029,429.00	245,372.00	1,053,568.00	24,139.00	2.34%
Other LCFF Transfers	8091, 8097	-	-	-	-	
Total, LCFF Sources		3,923,022.00	730,595.00	3,922,800.00	(222.00)	-0.01%
2. Federal Revenues						
No Child Left Behind/Every Student Succeeds Act	8290	120,807.00	-	110,157.00	(10,650.00)	-8.82%
Special Education - Federal	8181, 8182	37,050.00	-	39,900.00	2,850.00	7.69%
Child Nutrition - Federal	8220	96,657.75	-	91,813.61	(4,844.14)	-5.01%
Donated Food Commodities	8221	-	-	-	-	
Other Federal Revenues	8110, 8260-8299	-	3,177.52	1,305.52	1,305.52	New
Total, Federal Revenues		254,514.75	3,177.52	243,176.13	(11,338.62)	-4.45%
3. Other State Revenues						
Special Education - State	StateRevSE	246,556.35	42,401.00	249,058.65	2,502.30	1.01%
All Other State Revenues	StateRevAO	1,339,569.62	10,574.53	1,382,562.55	42,992.93	3.21%
Total, Other State Revenues		1,586,125.97	52,975.53	1,631,621.20	45,495.23	2.87%
4. Other Local Revenues						
All Other Local Revenues	LocalRevAO	260,510.00	-	102,558.00	(157,952.00)	-60.63%
Total, Local Revenues		260,510.00	-	102,558.00	(157,952.00)	-60.63%
5. TOTAL REVENUES		6,024,172.72	786,748.05	5,900,155.33	(124,017.39)	-2.06%
<b>B. EXPENDITURES</b>						
1. Certificated Salaries						
Certificated Teachers' Salaries	1100	1,275,110.54	394,663.64	1,288,284.06	13,173.52	1.03%
Certificated Pupil Support Salaries	1200	68,783.03	-	53,074.29	(15,708.74)	-22.84%
Certificated Supervisors' and Administrators' Salaries	1300	353,591.31	92,609.09	328,139.27	(25,452.04)	-7.20%
Other Certificated Salaries	1900	-	26,441.26	26,441.26	26,441.26	New
Total, Certificated Salaries		1,697,484.88	513,713.99	1,695,938.88	(1,546.00)	-0.09%
2. Non-certificated Salaries						
Non-certificated Instructional Aides' Salaries	2100	505,472.39	154,070.47	535,225.03	29,752.64	5.89%
Non-certificated Support Salaries	2200	93,182.17	17,713.18	51,163.85	(42,018.32)	-45.09%
Non-certificated Supervisors' and Administrators' Sal.	2300	82,294.23	-	-	(82,294.23)	(100%)
Clerical and Office Salaries	2400	115,409.71	50,855.78	151,071.25	35,661.54	30.90%
Other Non-certificated Salaries	2900	-	-	-	-	
Total, Non-certificated Salaries		796,358.50	222,639.43	737,460.13	(58,898.37)	-7.40%
3. Employee Benefits						
STRS	3101-3102	-	-	-	-	
PERS	3201-3202	-	-	-	-	
OASDI / Medicare / Alternative	3301-3302	190,779.02	55,305.99	182,082.34	(8,696.68)	-4.56%
Health and Welfare Benefits	3401-3402	263,200.00	61,735.96	217,735.96	(45,464.04)	-17.27%
Unemployment Insurance	3501-3502	22,855.00	1,224.01	18,472.01	(4,382.99)	-19.18%
Workers' Compensation Insurance	3601-3602	34,913.81	4,828.56	33,267.84	(1,645.97)	-4.71%
OPEB, Allocated	3701-3702	-	-	-	-	
OPEB, Active Employees	3751-3752	-	-	-	-	
Other Employee Benefits	3901-3902	149,630.61	7,126.38	23,698.45	(125,932.16)	-84.16%
Total, Employee Benefits		661,378.44	130,220.90	475,256.60	(186,121.84)	-28.14%

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

Charter School Name: Downtown Charter Academy  
(continued)  
CDS #: 01-61259-0129635  
Charter Approving Entity: Oakland Unified School District  
County: Alameda  
Charter #: 1661  
Fiscal Year: 2024/25

Description	Object Code	7/1 Adopted Budget (X)	Actuals thru 10/31 (Y)	1st Interim Budget (Z)	1st Interim vs. Adopted Budget Increase, (Decrease)	
					\$ Difference (Z) vs. (X)	% Change (Z) vs. (X)
<b>4. Books and Supplies</b>						
Approved Textbooks and Core Curricula Materials	4100	20,000.00	9,480.13	20,000.00	-	0.00%
Books and Other Reference Materials	4200	5,000.00	-	5,000.00	-	0.00%
Materials and Supplies	4300	75,000.00	11,559.70	86,687.71	11,687.71	15.58%
Noncapitalized Equipment	4400	28,600.00	-	28,600.00	-	0.00%
Food	4700	105,806.67	19,103.37	108,163.85	2,357.18	2.23%
Total, Books and Supplies		234,406.67	40,143.20	248,451.56	14,044.89	5.99%
<b>5. Services and Other Operating Expenditures</b>						
Subagreements for Services	5100	217,199.65	61,555.93	236,996.55	19,796.90	9.11%
Travel and Conferences	5200	3,000.00	-	3,000.00	-	0.00%
Dues and Memberships	5300	4,600.00	-	4,600.00	-	0.00%
Insurance	5400	90,000.00	19,139.68	90,000.00	-	0.00%
Operations and Housekeeping Services	5500	130,000.00	44,883.00	180,000.00	50,000.00	38.46%
Rentals, Leases, Repairs, and Noncap. Improvements	5600	1,136,660.00	388,823.78	1,139,147.71	2,487.71	0.22%
Transfers of Direct Costs	5700-5799	-	-	-	-	-
Professional/Consulting Services and Operating Expend.	5800	977,150.00	78,308.28	989,202.58	12,052.58	1.23%
Communications	5900	22,000.00	5,447.45	22,000.00	-	0.00%
Total, Services and Other Operating Expenditures		2,580,609.65	598,158.12	2,664,946.84	84,337.19	3.27%
<b>6. Capital Outlay (Objects 6100-6170, 6200-6500 modified accrual basis only)</b>						
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	-	-	-	-	-
Lease Assets	6600	-	-	-	-	-
Subscription Assets	6700	-	-	-	-	-
Depreciation Expense (for accrual basis only)	6900	11,300.00	-	11,300.00	-	0.00%
Amortization Expense-Lease Assets	6910	-	-	-	-	-
Amortization Expense-Subscription Assets	6920	-	-	-	-	-
Total, Capital Outlay		11,300.00	-	11,300.00	-	0.00%
<b>7. Other Outgo</b>						
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		-	-	-	-	-
<b>8. TOTAL EXPENDITURES</b>		5,981,538.14	1,504,875.64	5,833,354.01	(148,184.13)	-2.48%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b>		42,634.58	(718,127.59)	66,801.32	24,166.74	56.68%

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

Charter School Name: Downtown Charter Academy  
(continued)  
CDS #: 01-61259-0129635  
Charter Approving Entity: Oakland Unified School District  
County: Alameda  
Charter #: 1661  
Fiscal Year: 2024/25

Description	Object Code	7/1 Adopted Budget (X)	Actuals thru 10/31 (Y)	1st Interim Budget (Z)	1st Interim vs. Adopted Budget Increase, (Decrease)	
					\$ Difference (Z) vs. (X)	% Change (Z) vs. (X)
<b>D. OTHER FINANCING SOURCES / USES</b>						
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		-	-	-	-	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>		42,634.58	(718,127.59)	66,801.32	24,166.74	56.68%
<b>F. FUND BALANCE, RESERVES</b>						
1. Beginning Fund Balance						
a. As of July 1	9791	4,280,025.32	4,336,078.00	4,336,078.00	56,052.68	1.31%
b. Adjustments/Restatements	9793, 9795	-	-	-	-	
c. Adjusted Beginning Fund Balance		4,280,025.32	4,336,078.00	4,336,078.00		
2. Ending Fund Balance, June 30 (E + F.1.c.)		4,322,659.90	3,617,950.41	4,402,879.32		
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	1,213,294.01	335,690.60	307,567.00	(905,727.01)	-74.65%
c. Committed						
Stabilization Arrangements	9750	-	-	-	-	
Other Commitments	9760	-	-	-	-	
d. Assigned						
Other Assignments	9780	-	-	-	-	
e. Unassigned/Unappropriated						
Reserve for Economic Uncertainties	9789	299,076.91	291,667.70	291,667.70	(7,409.21)	-2.48%
Unassigned/Unappropriated Amount	9790	2,810,288.98	2,990,592.11	3,803,644.62	993,355.64	35.35%

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

Charter School Name: Downtown Charter Academy  
 (continued) \_\_\_\_\_  
 CDS #: 01-61259-0129635  
 Charter Approving Entity: Oakland Unified School District  
 County: Alameda  
 Charter #: 1661  
 Fiscal Year: 2024/25

*This charter school uses the following basis of accounting:*

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

Description	Object Code	FY 2024/25			Totals for 2025/26	Totals for 2026/27
		Unrestricted	Restricted	Total		
<b>A. REVENUES</b>						
<b>1. LCFF Sources</b>						
State Aid - Current Year	8011	2,812,232.00	0.00	2,812,232.00	2,926,416.00	3,050,755.00
Education Protection Account State Aid - Current Year	8012	57,000.00	0.00	57,000.00	57,000.00	57,000.00
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	1,053,568.00	0.00	1,053,568.00	1,053,568.00	1,053,568.00
Other LCFF Transfers	8091, 8097	0.00	0.00	0.00		
Total, LCFF Sources		3,922,800.00	0.00	3,922,800.00	4,036,984.00	4,161,323.00
<b>2. Federal Revenues</b>						
Every Student Succeeds Act (Title I - V)	8290	0.00	110,157.00	110,157.00	110,157.00	110,157.00
Special Education - Federal	8181, 8182	0.00	39,900.00	39,900.00	39,900.00	39,900.00
Child Nutrition - Federal	8220	0.00	91,813.61	91,813.61	91,813.61	91,813.61
Donated Food Commodities	8221	0.00	0.00	0.00		
Other Federal Revenues	8110, 8260-8299	1,305.52	0.00	1,305.52	1,305.52	1,305.52
Total, Federal Revenues		1,305.52	241,870.61	243,176.13	243,176.13	243,176.13
<b>3. Other State Revenues</b>						
Special Education - State	StateRevSE	0.00	249,058.65	249,058.65	249,058.65	249,058.65
All Other State Revenues	StateRevAO	67,365.12	1,315,197.43	1,382,562.55	1,401,543.00	1,305,919.00
Total, Other State Revenues		67,365.12	1,564,256.08	1,631,621.20	1,650,601.65	1,554,977.65
<b>4. Other Local Revenues</b>						
All Other Local Revenues	LocalRevAO	102,558.00	0.00	102,558.00	102,558.00	102,558.00
Total, Local Revenues		102,558.00	0.00	102,558.00	102,558.00	102,558.00
<b>5. TOTAL REVENUES</b>						
		4,094,028.64	1,806,126.69	5,900,155.33	6,033,319.78	6,062,034.78
<b>B. EXPENDITURES</b>						
<b>1. Certificated Salaries</b>						
Certificated Teachers' Salaries	1100	430,839.21	857,444.85	1,288,284.06	1,246,920.00	1,270,209.00
Certificated Pupil Support Salaries	1200	53,074.29	0.00	53,074.29	75,790.08	77,305.88
Certificated Supervisors' and Administrators' Salaries	1300	328,139.27	0.00	328,139.27	360,361.17	367,568.39
Other Certificated Salaries	1900	26,441.26	0.00	26,441.26		
Total, Certificated Salaries		838,494.03	857,444.85	1,695,938.88	1,683,071.25	1,715,083.28
<b>2. Non-certificated Salaries</b>						
Non-certificated Instructional Aides' Salaries	2100	382,777.54	152,447.49	535,225.03	534,569.27	545,260.66
Non-certificated Support Salaries	2200	51,163.85	0.00	51,163.85	51,179.52	52,203.11
Non-certificated Supervisors' and Administrators' Sal.	2300	0.00	0.00	0.00	0.00	0.00
Clerical and Office Salaries	2400	151,071.25	0.00	151,071.25	153,329.66	156,396.26
Other Non-certificated Salaries	2900	0.00	0.00	0.00		
Total, Non-certificated Salaries		585,012.64	152,447.49	737,460.13	739,078.45	753,860.02

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

Charter School Name: Downtown Charter Academy  
(continued) \_\_\_\_\_  
CDS #: 01-61259-0129635  
Charter Approving Entity: Oakland Unified School District  
County: Alameda  
Charter #: 1661  
Fiscal Year: 2024/25

Description	Object Code	FY 2024/25			Totals for 2025/26	Totals for 2026/27
		Unrestricted	Restricted	Total		
<b>3. Employee Benefits</b>						
STRS	3101-3102	0.00	0.00	0.00		
PERS	3201-3202	0.00	0.00	0.00		
OASDI / Medicare / Alternative	3301-3302	137,253.66	44,828.68	182,082.34	185,294.00	188,874.00
Health and Welfare Benefits	3401-3402	127,372.72	90,363.24	217,735.96	246,636.00	251,568.72
Unemployment Insurance	3501-3502	10,805.89	7,666.12	18,472.01	21,560.00	21,560.00
Workers' Compensation Insurance	3601-3602	19,461.25	13,806.59	33,267.84	33,910.10	34,565.20
OPEB, Allocated	3701-3702	0.00	0.00	0.00		
OPEB, Active Employees	3751-3752	0.00	0.00	0.00		
Other Employee Benefits	3901-3902	13,863.27	9,835.18	23,698.45	24,221.50	24,689.43
Total, Employee Benefits		308,756.79	166,499.81	475,256.60	511,621.60	521,257.35
<b>4. Books and Supplies</b>						
Approved Textbooks and Core Curricula Materials	4100	20,000.00	0.00	20,000.00	20,400.00	20,808.00
Books and Other Reference Materials	4200	5,000.00	0.00	5,000.00	5,100.00	5,202.00
Materials and Supplies	4300	61,126.71	25,561.00	86,687.71	88,421.00	90,300.00
Noncapitalized Equipment	4400	28,600.00	0.00	28,600.00	29,172.00	29,755.44
Food	4700	1,114.31	107,049.54	108,163.85	110,327.00	112,534.00
Total, Books and Supplies		115,841.02	132,610.54	248,451.56	253,420.00	258,599.44
<b>5. Services and Other Operating Expenditures</b>						
Subagreements for Services	5100	136,996.55	100,000.00	236,996.55	247,036.79	251,977.52
Travel and Conferences	5200	3,000.00	0.00	3,000.00	3,060.00	3,121.20
Dues and Memberships	5300	4,600.00	0.00	4,600.00	4,692.00	4,785.84
Insurance	5400	90,000.00	0.00	90,000.00	91,800.00	93,636.00
Operations and Housekeeping Services	5500	180,000.00	0.00	180,000.00	183,600.00	187,272.00
Rentals, Leases, Repairs, and Noncap. Improvements	5600	750,350.71	388,797.00	1,139,147.71	1,017,930.66	1,037,089.28
Transfers of Direct Costs	5700-5799	0.00	0.00	0.00		
Professional/Consulting Services and Operating Expend.	5800	980,875.58	8,327.00	989,202.58	1,003,253.26	1,015,220.72
Communications	5900	22,000.00	0.00	22,000.00	22,440.00	22,889.00
Total, Services and Other Operating Expenditures		2,167,822.84	497,124.00	2,664,946.84	2,573,812.71	2,615,991.56
<b>6. Capital Outlay (Obj. 6100-6170, 6200-6500 for mod. accr. basis only)</b>						
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		
Lease Assets	6600	0.00	0.00	0.00		
Subscription Assets	6700	0.00	0.00	0.00		
Depreciation Expense (for accrual basis only)	6900	11,300.00	0.00	11,300.00	11,300.00	11,300.00
Amortization Expense-Lease Assets	6910	0.00	0.00	0.00		
Amortization Expense-Subscription Assets	6920	0.00	0.00	0.00		
Total, Capital Outlay		11,300.00	0.00	11,300.00	11,300.00	11,300.00
<b>7. Other Outgo</b>						
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
<b>8. TOTAL EXPENDITURES</b>		4,027,227.32	1,806,126.69	5,833,354.01	5,772,304.01	5,876,091.65

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

Charter School Name: Downtown Charter Academy  
 (continued) \_\_\_\_\_  
 CDS #: 01-61259-0129635  
 Charter Approving Entity: Oakland Unified School District  
 County: Alameda  
 Charter #: 1661  
 Fiscal Year: 2024/25

C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)					
		66,801.32	(0.00)	66,801.32	261,015.77
				185,943.12	

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

Charter School Name: Downtown Charter Academy  
(continued) \_\_\_\_\_  
CDS #: 01-61259-0129635  
Charter Approving Entity: Oakland Unified School District  
County: Alameda  
Charter #: 1661  
Fiscal Year: 2024/25

Description	Object Code	FY 2024/25			Totals for 2025/26	Totals for 2026/27
		Unrestricted	Restricted	Total		
<b>D. OTHER FINANCING SOURCES / USES</b>						
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	0.00	0.00	0.00		
4. TOTAL OTHER FINANCING SOURCES / USES		0.00	0.00	0.00	0.00	0.00
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>		66,801.32	(0.00)	66,801.32	261,015.77	185,943.12
<b>F. FUND BALANCE, RESERVES</b>						
1. Beginning Fund Balance						
a. As of July 1	9791	4,028,511.00	307,567.00	4,336,078.00	4,402,879.32	4,663,895.09
b. Adjustments/Restatements	9793, 9795	0.00	0.00	0.00		
c. Adjusted Beginning Balance		4,028,511.00	307,567.00	4,336,078.00	4,402,879.32	4,663,895.09
2. Ending Fund Balance, June 30 (E + F.1.c.)		4,095,312.32	307,567.00	4,402,879.32	4,663,895.09	4,849,838.21
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		307,567.00	307,567.00		
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	291,667.70	0.00	291,667.70	288,615.20	293,804.58
Unassigned/Unappropriated Amount	9790	3,803,644.62	(0.00)	3,803,644.62	4,375,279.89	4,556,033.63



# Coversheet

## 1st Interim Financial Reports - Benito Juarez Elementary

<b>Section:</b>	III. Business
<b>Item:</b>	C. 1st Interim Financial Reports - Benito Juarez Elementary
<b>Purpose:</b>	Vote
<b>Submitted by:</b>	
<b>Related Material:</b>	FY24-BJE-First Interim Alternative Form.pdf

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

Charter School Name: Richmond Charter Elementary-  
(continued) Benito Juarez  
CDS #: 07-61796-0129643  
Charter Approving Entity: West Contra Costa Unified Sch  
County: Contra Costa  
Charter #: 1660  
Fiscal Year: 2024-25

**CERTIFICATION OF FINANCIAL CONDITION**

- X  **POSITIVE CERTIFICATION**  
As the Charter School Official, I certify that based upon current projections this charter will meet its financial obligations for the current fiscal year and subsequent two fiscal years.
- QUALIFIED CERTIFICATION**  
As the Charter School Official, I certify that based upon current projections this charter may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.
- NEGATIVE CERTIFICATION**  
As the Charter School Official, I certify that based upon current projections this charter will be unable to meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.

To the entity that approved the charter school:  
(  x  ) 2024-25 CHARTER SCHOOL FIRST INTERIM FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been approved, and is hereby filed by the charter school pursuant to *Education Code* Section 47604.33.

Signed: \_\_\_\_\_ Date: \_\_\_\_\_  
Charter School Official  
(Original signature required)

Print Name: Adrienne Barnes Title: Chief Operations Officer

To the County Superintendent of Schools:  
(  x  ) 2024-25 CHARTER SCHOOL FIRST INTERIM FINANCIAL REPORT -- ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to *Education Code* Section 47604.33.

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

Print Name: Margarita Romo Title: Business Services Coordina

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

For Approving Entity:

Margarita Romo  
Name  
Business Services Coordinator  
Title  
510-307-7866  
Phone  
margarita.romo@wccusd.net  
E-mail

For Charter School:

\_\_\_\_\_  
Name  
Charter Impact, Inc  
Title  
888-474-0322  
Phone  
jsitomer@charterimpact.com  
E-mail

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

\_\_\_\_\_  
Date

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

Charter School Name: Richmond Charter Elementary-  
 (continued) Benito Juarez  
 CDS #: 07-61796-0129643  
 Charter Approving Entity: West Contra Costa Unified School I  
 County: Contra Costa  
 Charter #: 1660  
 Fiscal Year: 2024-25

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	Adopted Budget - July 1			Actuals thru 10/31			1st Interim Budget		
			Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
A. REVENUES											
1. LCFF Sources											
State Aid - Current Year		8011	4,449,817.09		4,449,817.09	782,032.59		782,032.59	4,431,500.00		4,431,500.00
Education Protection Account State Aid - Current Year		8012	91,632.00		91,632.00	21,133.00		21,133.00	90,160.00		90,160.00
State Aid - Prior Years		8019			-			-			-
Transfers to Charter Schools in Lieu of Property Taxes		8096	1,758,056.13		1,758,056.13	410,623.33		410,623.33	1,684,508.00		1,684,508.00
Other LCFF Transfers		8091, 8097			-			-			-
Total, LCFFSources			6,299,505.22	-	6,299,505.22	1,213,788.92	-	1,213,788.92	6,206,168.00	-	6,206,168.00
2. Federal Revenues											
Every Student Succeeds Act (Title I - V)		8290		203,118.00	203,118.00			-		192,946.00	192,946.00
Special Education - Federal		8181, 8182		59,560.80	59,560.80			-		63,112.00	63,112.00
Child Nutrition - Federal		8220		168,429.11	168,429.11			-		158,522.85	158,522.85
Donated Food Commodities		8221			-			-			-
Other Federal Revenues		8110, 8260-8299			-			-		126,737.10	126,737.10
Total, Federal Revenues			-	431,107.91	431,107.91	-	-	-	-	541,317.95	541,317.95
3. Other State Revenues											
Special Education - State		StateRevSE		396,358.80	396,358.80		70,043.00	70,043.00		390,010.84	390,010.84
All Other State Revenues		StateRevAO	99,753.53	2,520,464.67	2,620,218.20		24,912.21	24,912.21	107,227.00	2,607,362.87	2,714,589.87
Total, Other State Revenues			99,753.53	2,916,823.47	3,016,577.00	-	94,955.21	94,955.21	107,227.00	2,997,373.71	3,104,600.71
4. Other Local Revenues											
All Other Local Revenues		LocalRevAO	143,409.00		143,409.00			-	143,409.00		143,409.00
Total, Local Revenues			143,409.00	-	143,409.00	-	-	-	143,409.00	-	143,409.00
5. TOTAL REVENUES			6,542,667.75	3,347,931.38	9,890,599.13	1,213,788.92	94,955.21	1,308,744.13	6,456,804.00	3,538,691.66	9,995,495.66
B. EXPENDITURES											
1. Certificated Salaries											
Certificated Teachers' Salaries		1100	415,701.05	1,306,587.43	1,722,288.48	354,514.03	1,500.00	356,014.03	1,606,465.05		1,606,465.05
Certificated Pupil Support Salaries		1200	167,400.00		167,400.00			-	83,970.23		83,970.23
Certificated Supervisors' and Administrators' Salaries		1300	429,632.10		429,632.10	68,893.17	83,552.19	152,445.36	438,866.76		438,866.76
Other Certificated Salaries		1900			-			24,998.87	-		-
Total, Certificated Salaries			1,012,733.15	1,306,587.43	2,319,320.58	423,407.20	110,051.06	533,458.26	2,129,302.04	-	2,129,302.04
2. Non-certificated Salaries											
Non-certificated Instructional Aides' Salaries		2100	262,414.44	502,576.04	764,990.48	226,961.53	22,869.73	249,831.26	914,719.77		914,719.77
Non-certificated Support Salaries		2200	135,791.39		135,791.39	48,049.36		48,049.36	104,642.43		104,642.43
Non-certificated Supervisors' and Administrators' Sal.		2300	196,832.23		196,832.23			-	-		-
Clerical and Office Salaries		2400	197,445.03		197,445.03	45,210.90		45,210.90	124,946.37		124,946.37
Other Non-certificated Salaries		2900			-			-			-
Total, Non-certificated Salaries			792,483.08	502,576.04	1,295,059.12	320,221.79	22,869.73	343,091.52	1,144,308.57	-	1,144,308.57
3. Employee Benefits											
STRS		3101-3102			-			-			-
PERS		3201-3202			-			-			-
OASDI / Medicare / Alternative		3301-3302	163,303.55	113,196.50	276,500.05	56,266.68	9,948.48	66,215.16	254,200.05		254,200.05
Health and Welfare Benefits		3401-3402	139,847.10	140,152.90	280,000.00	62,826.20		62,826.20	286,426.20		286,426.20
Unemployment Insurance		3501-3502	17,043.87	17,081.13	34,125.00	3,189.30	141.43	3,330.73	28,082.73		28,082.73
Workers' Compensation Insurance		3601-3602	25,273.01	25,328.31	50,601.32	7,982.70		7,982.70	46,982.65		46,982.65
OPEB, Allocated		3701-3702	-		-			-	-		-
OPEB, Active Employees		3751-3752	-		-			-	-		-
Other Employee Benefits		3901-3902	54,156.47	54,274.92	108,431.39	3,174.76	499.95	3,674.71	15,961.30		15,961.30
Total, Employee Benefits			399,623.99	350,033.76	749,657.75	133,439.64	10,589.86	144,029.50	631,652.93	-	631,652.93
4. Books and Supplies											
Approved Textbooks and Core Curricula Materials		4100	150,000.00	-	150,000.00	126,737.10	16,290.80	143,027.90	275,000.00	-	275,000.00
Books and Other Reference Materials		4200	20,000.00	-	20,000.00	-	-	-	20,000.00	-	20,000.00
Materials and Supplies		4300	270,892.63	34,107.37	305,000.00	40,723.48		40,723.48	286,855.19	24,613.68	311,468.87
Noncapitalized Equipment		4400	90,000.00	-	90,000.00	46,949.13	114,020.25	160,969.38	182,000.00	-	182,000.00
Food		4700	-	184,371.37	184,371.37	566.55	18,392.06	18,958.61	566.55	191,770.09	192,336.64
Total, Books and Supplies			530,892.63	218,478.74	749,371.37	214,976.26	148,703.11	363,679.37	764,421.74	216,383.77	980,805.51
5. Services and Other Operating Expenditures											
Subagreements for Services		5100	350,000.00	300,000.00	650,000.00	222,000.43	82,000.39	304,000.82	620,000.00	300,000.00	920,000.00
Travel and Conferences		5200	5,700.00	-	5,700.00	-		-	5,700.00	-	5,700.00
Dues and Memberships		5300	9,300.00	-	9,300.00	-		-	9,300.00	-	9,300.00
Insurance		5400	93,900.00	-	93,900.00	25,562.49		25,562.49	93,900.00	-	93,900.00
Operations and Housekeeping Services		5500	264,500.00	-	264,500.00	67,343.89		67,343.89	264,500.00	-	264,500.00
Rentals, Leases, Repairs, and Noncap. Improvements		5600	1,019,107.49	650,587.20	1,669,694.69	398,587.76	93,223.44	491,811.20	868,335.49	614,981.36	1,483,316.85
Transfers of Direct Costs		5700-5799	-	-	-	-		-	-	-	-
Professional/Consulting Services and Operating Expend.		5800	1,588,273.83	19,668.21	1,607,942.04	2,825.66	13,791.55	16,617.21	1,670,709.03		1,670,709.03
Communications		5900	45,000.00	-	45,000.00	7,137.59		7,137.59	45,000.00	-	45,000.00
Total, Services and Other Operating Expenditures			3,375,781.32	970,255.41	4,346,036.73	723,457.82	189,015.38	912,473.20	3,577,444.52	914,981.36	4,492,425.88

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

Charter School Name: Richmond Charter Elementary-  
(continued) Benito Juarez  
CDS #: 07-61796-0129643  
Charter Approving Entity: West Contra Costa Unified School I  
County: Contra Costa  
Charter #: 1660  
Fiscal Year: 2024-25

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	Adopted Budget - July 1			Actuals thru 10/31			1st Interim Budget		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
<b>6. Capital Outlay</b> (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	171,100.00		171,100.00			-	171,100.00		171,100.00
Total, Capital Outlay		171,100.00	-	171,100.00	-	-	-	171,100.00	-	171,100.00
<b>7. Other Outgo</b>										
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		-	-	-	-	-	-	-	-	-
<b>8. TOTAL EXPENDITURES</b>		6,282,614.18	3,347,931.38	9,630,545.56	1,815,502.71	481,229.14	2,296,731.85	8,418,229.79	1,131,365.13	9,549,594.93
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b>		260,053.57	-	260,053.57	(601,713.79)	(386,273.93)	(987,987.72)	(1,961,425.79)	2,407,326.52	445,900.73
<b>D. OTHER FINANCING SOURCES / USES</b>										
1. Other Sources	8930-8979			-			-			-
2. Less: Other Uses	7630-7699			-			-			-
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	1,667,264.18	(1,667,264.18)	-	(386,273.93)	386,273.93	-			-
4. TOTAL OTHER FINANCING SOURCES / USES		1,667,264.18	(1,667,264.18)	-	(386,273.93)	386,273.93	-	-	-	-
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>		1,927,317.75	(1,667,264.18)	260,053.57	(987,987.72)	-	(987,987.72)	(1,961,425.79)	2,407,326.52	445,900.73
<b>F. FUND BALANCE, RESERVES</b>										
1. Beginning Fund Balance										
a. As of July 1	9791	2,839,489.12	1,667,264.18	4,506,753.30	4,224,368.82	1,667,264.18	5,891,633.00	4,224,368.82	1,667,264.18	5,891,633.00
b. Adjustments to Beginning Balance	9793, 9795			-			-			-
c. Adjusted Beginning Balance		2,839,489.12	1,667,264.18	4,506,753.30	4,224,368.82	1,667,264.18	5,891,633.00	4,224,368.82	1,667,264.18	5,891,633.00
2. Ending Fund Balance, June 30 (E + F.1.c.)		4,766,806.87	-	4,766,806.87	3,236,381.10	1,667,264.18	4,903,645.28	2,262,943.03	4,074,590.70	6,337,533.73
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	385,221.82		385,221.82	91,869.27		91,869.27			-
Unassigned/Unappropriated Amount	9790	4,381,585.05	-	4,381,585.05	3,144,511.83	1,667,264.18	4,811,776.01	2,262,943.03	4,074,590.70	6,337,533.73

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

Charter School Name: Richmond Charter Elementary-  
(continued) Benito Juarez  
CDS #: 07-61796-0129643  
Charter Approving Entity: West Contra Costa Unified Scho  
County: Contra Costa  
Charter #: 1660  
Fiscal Year: 2024-25

					1st Interim vs. Adopted Budget Increase, (Decrease)	
Description	Object Code	7/1 Adopted Budget (X)	Actuals thru 10/31 (Y)	1st Interim Budget (Z)	\$ Difference (Z) vs. (X)	% Change (Z) vs. (X)
<b>A. REVENUES</b>						
1. LCFF/Revenue Limit Sources						
State Aid - Current Year	8011	4,449,817.09	782,032.59	4,431,500.00	(18,317.09)	-0.41%
Education Protection Account State Aid - Current Year	8012	91,632.00	21,133.00	90,160.00	(1,472.00)	-1.61%
State Aid - Prior Years	8019	-	-	-	-	
Transfers to Charter Schools Funding in Lieu of Property Taxes	8096	1,758,056.13	410,623.33	1,684,508.00	(73,548.13)	-4.18%
Other LCFF Transfers	8091, 8097	-	-	-	-	
Total, LCFF Sources		6,299,505.22	1,213,788.92	6,206,168.00	(93,337.22)	-1.48%
2. Federal Revenues						
Every Student Succeeds Act (Title I-V)	8290	203,118.00	-	192,946.00	(10,172.00)	-5.01%
Special Education - Federal	8181, 8182	59,560.80	-	63,112.00	3,551.20	5.96%
Child Nutrition - Federal	8220	168,429.11	-	158,522.85	(9,906.26)	-5.88%
Donated Food Commodities	8221	-	-	-	-	
Other Federal Revenues	8110, 8260-8299	-	-	126,737.10	126,737.10	New
Total, Federal Revenues		431,107.91	-	541,317.95	110,210.04	25.56%
3. Other State Revenues						
Special Education - State	StateRevSE	396,358.80	70,043.00	390,010.84	(6,347.96)	-1.60%
All Other State Revenues	StateRevAO	2,620,218.20	24,912.21	2,714,589.87	94,371.67	3.60%
Total, Other State Revenues		3,016,577.00	94,955.21	3,104,600.71	88,023.71	2.92%
4. Other Local Revenues						
All Other Local Revenues	LocalRevAO	143,409.00	-	143,409.00	-	0.00%
Total, Local Revenues		143,409.00	-	143,409.00	-	0.00%
5. TOTAL REVENUES		9,890,599.13	1,308,744.13	9,995,495.66	104,896.52	1.06%
<b>B. EXPENDITURES</b>						
1. Certificated Salaries						
Certificated Teachers' Salaries	1100	1,722,288.48	356,014.03	1,606,465.05	(115,823.43)	-6.72%
Certificated Pupil Support Salaries	1200	167,400.00	-	83,970.23	(83,429.77)	-49.84%
Certificated Supervisors' and Administrators' Salaries	1300	429,632.10	152,445.36	438,866.76	9,234.66	2.15%
Other Certificated Salaries	1900	-	24,998.87	-	-	
Total, Certificated Salaries		2,319,320.58	533,458.26	2,129,302.04	(190,018.54)	-8.19%
2. Non-certificated Salaries						
Non-certificated Instructional Aides' Salaries	2100	764,990.48	249,831.26	914,719.77	149,729.29	19.57%
Non-certificated Support Salaries	2200	135,791.39	48,049.36	104,642.43	(31,148.96)	-22.94%
Non-certificated Supervisors' and Administrators' Sal.	2300	196,832.23	-	-	(196,832.23)	(100%)
Clerical and Office Salaries	2400	197,445.03	45,210.90	124,946.37	(72,498.66)	-36.72%
Other Non-certificated Salaries	2900	-	-	-	-	
Total, Non-certificated Salaries		1,295,059.12	343,091.52	1,144,308.57	(150,750.55)	-11.64%
3. Employee Benefits						
STRS	3101-3102	-	-	-	-	
PERS	3201-3202	-	-	-	-	
OASDI / Medicare / Alternative	3301-3302	276,500.05	66,215.16	254,200.05	(22,300.00)	-8.07%
Health and Welfare Benefits	3401-3402	280,000.00	62,826.20	286,426.20	6,426.20	2.30%
Unemployment Insurance	3501-3502	34,125.00	3,330.73	28,082.73	(6,042.27)	-17.71%
Workers' Compensation Insurance	3601-3602	50,601.32	7,982.70	46,982.65	(3,618.67)	-7.15%
OPEB, Allocated	3701-3702	-	-	-	-	
OPEB, Active Employees	3751-3752	-	-	-	-	
Other Employee Benefits	3901-3902	108,431.39	3,674.71	15,961.30	(92,470.09)	-85.28%
Total, Employee Benefits		749,657.75	144,029.50	631,652.93	(118,004.82)	-15.74%

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

Charter School Name: Richmond Charter Elementary-  
(continued) Benito Juarez  
CDS #: 07-61796-0129643  
Charter Approving Entity: West Contra Costa Unified Scho  
County: Contra Costa  
Charter #: 1660  
Fiscal Year: 2024-25

					1st Interim vs. Adopted Budget Increase, (Decrease)	
Description	Object Code	7/1 Adopted Budget (X)	Actuals thru 10/31 (Y)	1st Interim Budget (Z)	\$ Difference (Z) vs. (X)	% Change (Z) vs. (X)
<b>4. Books and Supplies</b>						
Approved Textbooks and Core Curricula Materials	4100	150,000.00	143,027.90	275,000.00	125,000.00	83.33%
Books and Other Reference Materials	4200	20,000.00	-	20,000.00	-	0.00%
Materials and Supplies	4300	305,000.00	40,723.48	311,468.87	6,468.87	2.12%
Noncapitalized Equipment	4400	90,000.00	160,969.38	182,000.00	92,000.00	102.22%
Food	4700	184,371.37	18,958.61	192,336.64	7,965.27	4.32%
Total, Books and Supplies		749,371.37	363,679.37	980,805.51	231,434.14	30.88%
<b>5. Services and Other Operating Expenditures</b>						
Subagreements for Services	5100	650,000.00	304,000.82	920,000.00	270,000.00	41.54%
Travel and Conferences	5200	5,700.00	-	5,700.00	-	0.00%
Dues and Memberships	5300	9,300.00	-	9,300.00	-	0.00%
Insurance	5400	93,900.00	25,562.49	93,900.00	-	0.00%
Operations and Housekeeping Services	5500	264,500.00	67,343.89	264,500.00	-	0.00%
Rentals, Leases, Repairs, and Noncap. Improvements	5600	1,669,694.69	491,811.20	1,483,316.85	(186,377.84)	-11.16%
Transfers of Direct Costs	5700-5799	-	-	-	-	-
Professional/Consulting Services and Operating Expend.	5800	1,607,942.04	16,617.21	1,670,709.03	62,766.98	3.90%
Communications	5900	45,000.00	7,137.59	45,000.00	-	0.00%
Total, Services and Other Operating Expenditures		4,346,036.73	912,473.20	4,492,425.88	146,389.14	3.37%
<b>6. Capital Outlay (Objects 6100-6170, 6200-6500 modified accrual basis only)</b>						
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	171,100.00	-	171,100.00	-	0.00%
Total, Capital Outlay		171,100.00	-	171,100.00	-	0.00%
<b>7. Other Outgo</b>						
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		-	-	-	-	-
<b>8. TOTAL EXPENDITURES</b>		9,630,545.56	2,296,731.85	9,549,594.93	(80,950.63)	-0.84%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b>		260,053.57	(987,987.72)	445,900.73	185,847.15	71.46%

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

Charter School Name: Richmond Charter Elementary-  
(continued) Benito Juarez  
CDS #: 07-61796-0129643  
Charter Approving Entity: West Contra Costa Unified Scho  
County: Contra Costa  
Charter #: 1660  
Fiscal Year: 2024-25

					1st Interim vs. Adopted Budget Increase, (Decrease)	
Description	Object Code	7/1 Adopted Budget (X)	Actuals thru 10/31 (Y)	1st Interim Budget (Z)	\$ Difference (Z) vs. (X)	% Change (Z) vs. (X)
<b>D. OTHER FINANCING SOURCES / USES</b>						
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		-	-	-	-	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>		260,053.57	(987,987.72)	445,900.73	185,847.15	71.46%
<b>F. FUND BALANCE, RESERVES</b>						
1. Beginning Fund Balance						
a. As of July 1	9791	4,506,753.30	5,891,633.00	5,891,633.00	1,384,879.70	30.73%
b. Adjustments/Restatements	9793, 9795	-	-	-	-	
c. Adjusted Beginning Fund Balance		4,506,753.30	5,891,633.00	5,891,633.00		
2. Ending Fund Balance, June 30 (E + F.1.c.)		4,766,806.87	4,903,645.28	6,337,533.73		
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	385,221.82	91,869.27	-	(385,221.82)	(100%)
Unassigned/Unappropriated Amount	9790	4,381,585.05	4,811,776.01	6,337,533.73	1,955,948.68	44.64%

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

Charter School Name: Richmond Charter Elementary-  
(continued) Benito Juarez  
CDS #: 07-61796-0129643  
Charter Approving Entity: West Contra Costa Unified Schoc  
County: Contra Costa  
Charter #: 1660  
Fiscal Year: 2024-25

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 2024-25			Totals for #N/A	Totals for #N/A
		Unrestricted	Restricted	Total		
A. REVENUES						
1. LCFF Sources						
State Aid - Current Year	8011	4,431,500.00	0.00	4,431,500.00	4,416,616.00	4,604,972.00
Education Protection Account State Aid - Current Year	8012	90,160.00	0.00	90,160.00	86,112.00	86,112.00
State Aid - Prior Years	8019	0.00	0.00	0.00		
Transfers of Charter Schools in Lieu of Property Taxes	8096	1,684,508.00	0.00	1,684,508.00	1,608,877.00	1,608,877.00
Other LCFF Transfers	8091, 8097	0.00	0.00	0.00		
Total, LCFF Sources		6,206,168.00	0.00	6,206,168.00	6,111,605.00	6,299,961.00
2. Federal Revenues						
Every Student Succeeds Act (Title I - V)	8290	0.00	192,946.00	192,946.00	184,283.12	184,283.12
Special Education - Federal	8181, 8182	0.00	63,112.00	63,112.00	60,278.40	60,278.40
Child Nutrition - Federal	8220	0.00	158,522.85	158,522.85	151,405.50	151,405.50
Donated Food Commodities	8221	0.00	0.00	0.00		
Other Federal Revenues	8110, 8260-8299	0.00	126,737.10	126,737.10		
Total, Federal Revenues		0.00	541,317.95	541,317.95	395,967.01	395,967.01
3. Other State Revenues						
Special Education - State	StateRevSE	0.00	390,010.84	390,010.84	372,500.15	372,500.15
All Other State Revenues	StateRevAO	107,227.00	2,607,362.87	2,714,589.87	2,735,851.92	2,536,750.49
Total, Other State Revenues		107,227.00	2,997,373.71	3,104,600.71	3,108,352.07	2,909,250.64
4. Other Local Revenues						
All Other Local Revenues	LocalRevAO	143,409.00	0.00	143,409.00	136,970.23	136,970.23
Total, Local Revenues		143,409.00	0.00	143,409.00	136,970.23	136,970.23
5. TOTAL REVENUES						
		6,456,804.00	3,538,691.66	9,995,495.66	9,752,894.31	9,742,148.88
B. EXPENDITURES						
1. Certificated Salaries						
Certificated Teachers' Salaries	1100	1,606,465.05	0.00	1,606,465.05	1,759,050.85	1,792,281.87
Certificated Pupil Support Salaries	1200	83,970.23	0.00	83,970.23	82,707.33	84,361.48
Certificated Supervisors' and Administrators' Salaries	1300	438,866.76	0.00	438,866.76	438,224.74	446,989.24
Other Certificated Salaries	1900	0.00	0.00	0.00		
Total, Certificated Salaries		2,129,302.04	0.00	2,129,302.04	2,279,982.93	2,323,632.59
2. Non-certificated Salaries						
Non-certificated Instructional Aides' Salaries	2100	914,719.77	0.00	914,719.77	932,506.13	951,156.26
Non-certificated Support Salaries	2200	104,642.43	0.00	104,642.43	86,587.39	88,319.14
Non-certificated Supervisors' and Administrators' Sal.	2300	0.00	0.00	0.00	0.00	0.00
Clerical and Office Salaries	2400	124,946.37	0.00	124,946.37	121,995.26	124,435.17
Other Non-certificated Salaries	2900	0.00	0.00	0.00		
Total, Non-certificated Salaries		1,144,308.57	0.00	1,144,308.57	1,141,088.79	1,163,910.56



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

Charter School Name: Richmond Charter Elementary-  
(continued) Benito Juarez  
CDS #: 07-61796-0129643  
Charter Approving Entity: West Contra Costa Unified Schoc  
County: Contra Costa  
Charter #: 1660  
Fiscal Year: 2024-25

Description	Object Code	FY 2024-25			Totals for #N/A	Totals for #N/A
		Unrestricted	Restricted	Total		
<b>3. Employee Benefits</b>						
STRS	3101-3102	0.00	0.00	0.00		
PERS	3201-3202	0.00	0.00	0.00		
OASDI / Medicare / Alternative	3301-3302	254,200.05	0.00	254,200.05	261,711.99	266,797.05
Health and Welfare Benefits	3401-3402	286,426.20	0.00	286,426.20	350,064.00	357,065.28
Unemployment Insurance	3501-3502	28,082.73	0.00	28,082.73	30,940.00	30,940.00
Workers' Compensation Insurance	3601-3602	46,982.65	0.00	46,982.65	47,895.00	48,825.60
OPEB, Allocated	3701-3702	0.00	0.00	0.00		
OPEB, Active Employees	3751-3752	0.00	0.00	0.00		
Other Employee Benefits	3901-3902	15,961.30	0.00	15,961.30	17,105.36	17,437.72
Total, Employee Benefits		631,652.93	0.00	631,652.93	707,716.35	721,065.65
<b>4. Books and Supplies</b>						
Approved Textbooks and Core Curricula Materials	4100	275,000.00	0.00	275,000.00	80,000.00	81,600.00
Books and Other Reference Materials	4200	20,000.00	0.00	20,000.00	19,484.08	19,873.76
Materials and Supplies	4300	286,855.19	24,613.68	311,468.87	304,188.45	310,272.22
Noncapitalized Equipment	4400	182,000.00	0.00	182,000.00	178,770.61	182,346.02
Food	4700	566.55	191,770.09	192,336.64	187,401.09	191,149.11
Total, Books and Supplies		764,421.74	216,383.77	980,805.51	769,844.23	785,241.11
<b>5. Services and Other Operating Expenditures</b>						
Subagreements for Services	5100	620,000.00	300,000.00	920,000.00	905,426.94	923,535.48
Travel and Conferences	5200	5,700.00	0.00	5,700.00	5,552.96	5,664.02
Dues and Memberships	5300	9,300.00	0.00	9,300.00	9,060.10	9,241.30
Insurance	5400	93,900.00	0.00	93,900.00	91,477.76	93,307.32
Operations and Housekeeping Services	5500	264,500.00	0.00	264,500.00	257,676.98	262,830.52
Rentals, Leases, Repairs, and Noncap. Improvements	5600	868,335.49	614,981.36	1,483,316.85	1,337,792.11	1,364,547.95
Transfers of Direct Costs	5700-5799	0.00	0.00	0.00		
Professional/Consulting Services and Operating Expend.	5800	1,670,709.03	0.00	1,670,709.03	1,612,820.19	1,624,897.84
Communications	5900	45,000.00	0.00	45,000.00	43,839.18	44,715.97
Total, Services and Other Operating Expenditures		3,577,444.52	914,981.36	4,492,425.88	4,263,646.22	4,328,740.39
<b>6. Capital Outlay (Obj. 6100-6170, 6200-6500 for mod. accr. basis only)</b>						
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	171,100.00	0.00	171,100.00	171,100.00	171,100.00
Total, Capital Outlay		171,100.00	0.00	171,100.00	171,100.00	171,100.00
<b>7. Other Outgo</b>						
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
<b>8. TOTAL EXPENDITURES</b>		8,418,229.79	1,131,365.13	9,549,594.93	9,333,378.52	9,493,690.30
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b>		(1,961,425.79)	2,407,326.52	445,900.73	419,515.79	248,458.58

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

Charter School Name: Richmond Charter Elementary-  
(continued) Benito Juarez  
CDS #: 07-61796-0129643  
Charter Approving Entity: West Contra Costa Unified Schoc  
County: Contra Costa  
Charter #: 1660  
Fiscal Year: 2024-25

Description	Object Code	FY 2024-25			Totals for #N/A	Totals for #N/A
		Unrestricted	Restricted	Total		
<b>D. OTHER FINANCING SOURCES / USES</b>						
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	0.00	0.00	0.00	0.00	0.00
4. TOTAL OTHER FINANCING SOURCES / USES		0.00	0.00	0.00	0.00	0.00
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>		(1,961,425.79)	2,407,326.52	445,900.73	419,515.79	248,458.58
<b>F. FUND BALANCE, RESERVES</b>						
1. Beginning Fund Balance						
a. As of July 1	9791	4,224,368.82	1,667,264.18	5,891,633.00	6,337,533.73	6,757,049.52
b. Adjustments/Restatements	9793, 9795	0.00	0.00	0.00		
c. Adjusted Beginning Balance		4,224,368.82	1,667,264.18	5,891,633.00	6,337,533.73	6,757,049.52
2. Ending Fund Balance, June 30 (E + F.1.c.)		2,262,943.03	4,074,590.70	6,337,533.73	6,757,049.52	7,005,508.09
Components of Ending Fund Balance:						
a. Nonspendable						
Revolving Cash (equals object 9130)	9711	0.00	0.00	0.00	0.00	0.00
Stores (equals object 9320)	9712	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures (equals object 9330)	9713	0.00	0.00	0.00	0.00	0.00
All Others	9719	0.00	0.00	0.00	0.00	0.00
b. Restricted	9740		0.00	0.00	0.00	0.00
c. Committed						
Stabilization Arrangements	9750	0.00	0.00	0.00	0.00	0.00
Other Commitments	9760	0.00	0.00	0.00	0.00	0.00
d. Assigned						
Other Assignments	9780	0.00	0.00	0.00	0.00	0.00
e. Unassigned/Unappropriated						
Reserve for Economic Uncertainties	9789	0.00	0.00	0.00	466,668.93	474,684.52
Unassigned/Unappropriated Amount	9790	2,262,943.03	4,074,590.70	6,337,533.73	6,290,380.59	6,530,823.58

# Coversheet

## 1st Interim Financial Reports - Oakland Charter High School

<b>Section:</b>	III. Business
<b>Item:</b>	D. 1st Interim Financial Reports - Oakland Charter High School
<b>Purpose:</b>	Vote
<b>Submitted by:</b>	
<b>Related Material:</b>	OCHS Alt Form - First Interim 2024-2025.pdf

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

Charter School Name: Oakland Charter High School  
 (continued) \_\_\_\_\_  
 CDS #: 01-61259-0114868  
 Charter Approving Entity: Oakland Unified School District  
 County: Alameda  
 Charter #: 0883  
 Fiscal Year: 2024/25

**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:  
 ( ☒ ) 2024/25 CHARTER SCHOOL FIRST INTERIM FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been approved, and is hereby filed by the charter school pursuant to *Education Code* Section 47604.33.

Signed: \_\_\_\_\_ Date: \_\_\_\_\_  
 Charter School Official  
 (Original signature required)

Print  
 Name: Adrienne Barnes Title: Chief Operations Officer

To the County Superintendent of Schools:  
 ( ☒ ) 2024/25 CHARTER SCHOOL FIRST INTERIM FINANCIAL REPORT -- ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to *Education Code* Section 47604.33.

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

Print  
 Name: Minh Co Title: Accounting Manager

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

<p><u>For Approving Entity:</u></p> <p><u>Minh Co</u> Name</p> <p><u>Accounting Manager</u> Title</p> <p><u>510-879-8605</u> Phone</p> <p><u>minh.co@ousd.org</u> E-mail</p>	<p><u>For Charter School:</u></p> <p><u>Jason Sitomer</u> Name</p> <p><u>Charter Impact</u> Title</p> <p><u>888-474-0322</u> Phone</p> <p><u>jsitomer@charterimpact.com</u> E-mail</p>
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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.



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

Charter School Name: Oakland Charter High School  
 (continued)  
 CDS #: 01-61259-0114868  
 Charter Approving Entity: Oakland Unified School District  
 County: Alameda  
 Charter #: 0883  
 Fiscal Year: 2024/25

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, 9400-9489, and 9660-9669, 9796 and 9797)  
☐ **Modified Accrual Basis** (Applicable Capital Outlay / Debt Service/Fund Balance objects are 6100-6170, 6200-6500, 7438, 7439 and 9711-9789)

Description		Object Code	Adopted Budget - July 1			Actuals thru 10/31			1st Interim Budget		
			Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
A. REVENUES											
1. LCFF Sources											
State Aid - Current Year	8011		2,946,527.00		2,946,527.00	665,426.00		665,426.00	3,448,187.05		3,448,187.05
Education Protection Account State Aid - Current Year	8012		1,355,408.00		1,355,408.00	184,237.00		184,237.00	576,312.00		576,312.00
State Aid - Prior Years	8019		-		-			-			-
Transfers to Charter Schools in Lieu of Property Taxes	8096		1,201,000.00		1,201,000.00	317,314.00		317,314.00	1,158,924.44		1,158,924.44
Other LCFF Transfers	8091, 8097										
Total, LCFFSources			5,502,935.00	-	5,502,935.00	1,166,977.00	-	1,166,977.00	5,183,423.49	-	5,183,423.49
2. Federal Revenues											
No Child Left Behind/Every Student Succeeds Act	8290			178,688.00	178,688.00			-		178,688.00	178,688.00
Special Education - Federal	8181, 8182			43,225.00	43,225.00			-		43,824.30	43,824.30
Child Nutrition - Federal	8220			114,135.51	114,135.51			-		101,391.08	101,391.08
Donated Food Commodities	8221			-	-			-		-	-
Other Federal Revenues	8110, 8260-8299		-	-	-	2,030.26	-	2,030.26	2,030.26	269,366.00	271,396.26
Total, Federal Revenues			-	336,048.51	336,048.51	2,030.26	-	2,030.26	2,030.26	593,269.38	595,299.64
3. Other State Revenues											
Special Education - State	StateRevSE			287,649.08	287,649.08		58,116.00	58,116.00		272,619.60	272,619.60
All Other State Revenues	StateRevAO		18,598.00	1,529,328.54	1,547,926.54		11,832.57	11,832.57	87,265.65	1,237,534.60	1,324,800.25
Total, Other State Revenues			18,598.00	1,816,977.62	1,835,575.62	-	69,948.57	69,948.57	87,265.65	1,510,154.20	1,597,419.85
4. Other Local Revenues											
All Other Local Revenues	LocalRevAO		80,000.00		80,000.00			-	80,000.00		80,000.00
Total, Local Revenues			80,000.00	-	80,000.00	-	-	-	80,000.00	-	80,000.00
5. TOTAL REVENUES			5,601,533.00	2,153,026.13	7,754,559.13	1,169,007.26	69,948.57	1,238,955.83	5,352,719.40	2,103,423.58	7,456,142.98
B. EXPENDITURES											
1. Certificated Salaries											
Certificated Teachers' Salaries	1100		667,014.71	1,024,207.29	1,691,222.00	437,762.56	27,749.06	465,511.62	680,275.26	981,923.48	1,662,198.74
Certificated Pupil Support Salaries	1200		71,750.00	-	71,750.00		-	-	33,652.34	76,368.00	110,020.34
Certificated Supervisors' and Administrators' Salaries	1300		333,870.92	10,289.08	344,160.00	87,212.73	-	87,212.73	310,652.73	-	310,652.73
Other Certificated Salaries	1900			-	-	55,471.77	-	55,471.77		-	-
Total, Certificated Salaries			1,072,635.63	1,034,496.37	2,107,132.00	580,447.06	27,749.06	608,196.12	1,024,580.33	1,058,291.48	2,082,871.81
2. Non-certificated Salaries											
Non-certificated Instructional Aides' Salaries	2100		168,000.00	55,274.00	223,274.00	81,110.45	35,395.08	116,505.53	234,346.23	54,288.00	288,634.23
Non-certificated Support Salaries	2200		378,355.00	-	378,355.00	67,367.15	-	67,367.15	270,294.73	-	270,294.73
Non-certificated Supervisors' and Administrators' Sal.	2300		104,412.00	-	104,412.00	3,106.73	-	3,106.73	3,106.73	-	3,106.73
Clerical and Office Salaries	2400		219,339.00	-	219,339.00	58,583.66	-	58,583.66	174,445.85	-	174,445.85
Other Non-certificated Salaries	2900		-	-	-						
Total, Non-certificated Salaries			870,106.00	55,274.00	925,380.00	210,167.99	35,395.08	245,563.07	682,193.54	54,288.00	736,481.54
3. Employee Benefits											
STRS	3101-3102		-	-	-	-	-	-	-	-	-
PERS	3201-3202		-	-	-	-	-	-	-	-	-
OASDI / Medicare / Alternative	3301-3302		204,954.92	27,032.08	231,987.00	60,032.74	4,802.82	64,835.56	188,457.34	24,021.57	212,478.91
Health and Welfare Benefits	3401-3402		187,386.04	105,113.96	292,500.00	73,093.97	(3,263.51)	69,830.46	219,690.89	141,339.57	361,030.46
Unemployment Insurance	3501-3502		16,996.12	9,533.88	26,530.00	1,666.01	-	1,666.01	13,025.47	8,464.54	21,490.01
Workers' Compensation Insurance	3601-3602		27,198.22	15,256.78	42,455.00	6,152.52	-	6,152.52	23,428.90	15,326.85	38,755.75
OPEB, Allocated	3701-3702		-	-	-	-	-	-	-	-	-
OPEB, Active Employees	3751-3752		-	-	-	-	-	-	-	-	-
Other Employee Benefits	3901-3902		135,992.07	76,283.93	212,276.00	8,718.26	743.32	9,461.58	18,091.37	10,669.99	28,761.36
Total, Employee Benefits			572,527.37	233,220.63	805,748.00	149,663.50	2,282.63	151,946.13	462,693.97	199,822.52	662,516.49
4. Books and Supplies											
Approved Textbooks and Core Curricula Materials	4100		150,000.00	-	150,000.00	41,913.90	-	41,913.90	120,000.00	-	120,000.00
Books and Other Reference Materials	4200		15,000.00	-	15,000.00	-	-	-	12,500.00	-	12,500.00
Materials and Supplies	4300		83,041.00	16,559.00	99,600.00	68,392.49	-	68,392.49	107,986.80	28,807.20	136,794.00
Noncapitalized Equipment	4400		44,000.00	-	44,000.00	220,399.51	-	220,399.51	237,000.00	-	237,000.00
Food	4700		-	124,939.00	124,939.00	435.66	9,733.22	10,168.88	436.66	118,531.58	118,968.24
Total, Books and Supplies			292,041.00	141,498.00	433,539.00	331,141.56	9,733.22	340,874.78	477,923.46	147,338.78	625,262.24
5. Services and Other Operating Expenditures											
Subagreements for Services	5100		314,800.00	200,000.00	514,800.00	114,043.90	15,328.58	129,372.48	284,800.00	200,000.00	484,800.00
Travel and Conferences	5200		5,900.00	-	5,900.00	508.73	-	508.73	5,000.00	-	5,000.00
Dues and Memberships	5300		4,600.00	-	4,600.00	23,030.00	-	23,030.00	26,000.00	-	26,000.00
Insurance	5400		86,400.00	-	86,400.00	19,701.78	-	19,701.78	86,400.00	-	86,400.00
Operations and Housekeeping Services	5500		246,700.00	-	246,700.00	89,093.33	-	89,093.33	286,700.00	-	286,700.00
Rentals, Leases, Repairs, and Noncap. Improvements	5600		493,414.00	472,149.62	965,563.62	276,554.23	-	276,554.23	437,677.02	450,186.00	887,863.02
Transfers of Direct Costs	5700-5799		-	-	-	-	-	-	-	-	-
Professional/Consulting Services and Operating Expend.	5800		1,350,695.79	16,387.51	1,367,083.30	108,675.95	1,653.14	110,329.09	1,279,153.72	20,139.00	1,299,292.72
Communications	5900		63,300.00	-	63,300.00	6,152.27	-	6,152.27	27,000.00	-	27,000.00
Total, Services and Other Operating Expenditures			2,565,809.79	688,537.13	3,254,346.92	637,760.19	16,981.72	654,741.91	2,432,730.74	670,325.00	3,103,055.74

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

Charter School Name: Oakland Charter High School  
(continued)  
CDS #: 01-61259-0114868  
Charter Approving Entity: Oakland Unified School District  
County: Alameda  
Charter #: 0883  
Fiscal Year: 2024/25

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, 9400-9489, and 9660-9669, 9796 and 9797)  
☐ **Modified Accrual Basis** (Applicable Capital Outlay / Debt Service/Fund Balance objects are 6100-6170, 6200-6500, 7438, 7439 and 9711-9789)

Description	Object Code	Adopted Budget - July 1			Actuals thru 10/31			1st Interim Budget		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
<b>6. Capital Outlay</b> (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			-			-			-
Lease Assets	6600			-			-			-
Subscription Assets	6700			-			-			-
Depreciation Expense (for accrual basis only)	6900	27,100.00		27,100.00			-	127,394.00		127,394.00
Amortization Expense-Lease Assets	6910			-			-			-
Amortization Expense-Subscription Assets	6920			-			-			-
Total, Capital Outlay		27,100.00	-	27,100.00	-	-	-	127,394.00	-	127,394.00
<b>7. Other Outgo</b>										
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		-	-	-	-	-	-	-	-	-
<b>8. TOTAL EXPENDITURES</b>		5,400,219.79	2,153,026.13	7,553,245.92	1,909,180.30	92,141.71	2,001,322.01	5,207,516.04	2,130,065.78	7,337,581.82
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b>		201,313.21	(0.00)	201,313.21	(740,173.04)	(22,193.14)	(762,366.18)	145,203.36	(26,642.20)	118,561.16
<b>D. OTHER FINANCING SOURCES / USES</b>										
1. Other Sources	8930-8979			-			-			-
2. Less: Other Uses	7630-7699			-			-			-
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999			-	(26,482.14)	26,482.14	-	(26,642.20)	26,642.20	-
<b>4. TOTAL OTHER FINANCING SOURCES / USES</b>		-	-	-	(26,482.14)	26,482.14	-	(26,642.20)	26,642.20	-
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>		201,313.21	(0.00)	201,313.21	(766,655.18)	4,289.00	(762,366.18)	118,561.16	(0.00)	118,561.16
<b>F. FUND BALANCE, RESERVES</b>										
1. Beginning Fund Balance										
a. As of July 1	9791	9,163,415.14	536,163.64	9,699,578.78	10,026,541.00	399,608.00	10,426,149.00	10,026,541.00	399,608.00	10,426,149.00
b. Adjustments to Beginning Balance	9793, 9795			-			-			-
c. Adjusted Beginning Balance		9,163,415.14	536,163.64	9,699,578.78	10,026,541.00	399,608.00	10,426,149.00	10,026,541.00	399,608.00	10,426,149.00
2. Ending Fund Balance, June 30 (E + F.1.c.)		9,364,728.35	536,163.64	9,900,891.99	9,259,885.82	403,897.00	9,663,782.82	10,145,102.16	399,608.00	10,544,710.16
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		536,163.64	536,163.64		403,897.00	403,897.00		399,608.00	399,608.00
c. Committed										
Stabilization Arrangements	9750			-			-			-
Other Commitments	9760			-			-			-
d. Assigned										
Other Assignments	9780			-			-			-
e. Unassigned/Unappropriated										
Reserve for Economic Uncertainties	9789	377,662.30		377,662.30	366,879.09		366,879.09	366,879.09		366,879.09
Unassigned/Unappropriated Amount	9790	8,987,066.05	(0.00)	8,987,066.05	8,893,006.73	-	8,893,006.73	9,778,223.07	(0.00)	9,778,223.07

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

Charter School Name: Oakland Charter High School  
 (continued)  
 CDS #: 01-61259-0114868  
 Charter Approving Entity: Oakland Unified School District  
 County: Alameda  
 Charter #: 0883  
 Fiscal Year: 2024/25

					1st Interim vs. Adopted Budget Increase, (Decrease)	
Description	Object Code	7/1 Adopted Budget (X)	Actuals thru 10/31 (Y)	1st Interim Budget (Z)	\$ Difference (Z) vs. (X)	% Change (Z) vs. (X)
<b>A. REVENUES</b>						
1. LCFF/Revenue Limit Sources						
State Aid - Current Year	8011	2,946,527.00	665,426.00	3,448,187.05	501,660.05	17.03%
Education Protection Account State Aid - Current Year	8012	1,355,408.00	184,237.00	576,312.00	(779,096.00)	-57.48%
State Aid - Prior Years	8019	-	-	-	-	
Transfers to Charter Schools Funding in Lieu of Property Taxes	8096	1,201,000.00	317,314.00	1,158,924.44	(42,075.56)	-3.50%
Other LCFF Transfers	8091, 8097	-	-	-	-	
Total, LCFF Sources		5,502,935.00	1,166,977.00	5,183,423.49	(319,511.51)	-5.81%
2. Federal Revenues						
No Child Left Behind/Every Student Succeeds Act	8290	178,688.00	-	178,688.00	-	0.00%
Special Education - Federal	8181, 8182	43,225.00	-	43,824.30	599.30	1.39%
Child Nutrition - Federal	8220	114,135.51	-	101,391.08	(12,744.43)	-11.17%
Donated Food Commodities	8221	-	-	-	-	
Other Federal Revenues	8110, 8260-8299	-	2,030.26	271,396.26	271,396.26	New
Total, Federal Revenues		336,048.51	2,030.26	595,299.64	259,251.13	77.15%
3. Other State Revenues						
Special Education - State	StateRevSE	287,649.08	58,116.00	272,619.60	(15,029.48)	-5.22%
All Other State Revenues	StateRevAO	1,547,926.54	11,832.57	1,324,800.25	(223,126.29)	-14.41%
Total, Other State Revenues		1,835,575.62	69,948.57	1,597,419.85	(238,155.77)	-12.97%
4. Other Local Revenues						
All Other Local Revenues	LocalRevAO	80,000.00	-	80,000.00	-	0.00%
Total, Local Revenues		80,000.00	-	80,000.00	-	0.00%
5. TOTAL REVENUES		7,754,559.13	1,238,955.83	7,456,142.98	(298,416.15)	-3.85%
<b>B. EXPENDITURES</b>						
1. Certificated Salaries						
Certificated Teachers' Salaries	1100	1,691,222.00	465,511.62	1,662,198.74	(29,023.26)	-1.72%
Certificated Pupil Support Salaries	1200	71,750.00	-	110,020.34	38,270.34	53.34%
Certificated Supervisors' and Administrators' Salaries	1300	344,160.00	87,212.73	310,652.73	(33,507.27)	-9.74%
Other Certificated Salaries	1900	-	55,471.77	-	-	
Total, Certificated Salaries		2,107,132.00	608,196.12	2,082,871.81	(24,260.19)	-1.15%
2. Non-certificated Salaries						
Non-certificated Instructional Aides' Salaries	2100	223,274.00	116,505.53	288,634.23	65,360.23	29.27%
Non-certificated Support Salaries	2200	378,355.00	67,367.15	270,294.73	(108,060.27)	-28.56%
Non-certificated Supervisors' and Administrators' Sal.	2300	104,412.00	3,106.73	3,106.73	(101,305.27)	-97.02%
Clerical and Office Salaries	2400	219,339.00	58,583.66	174,445.85	(44,893.15)	-20.47%
Other Non-certificated Salaries	2900	-	-	-	-	
Total, Non-certificated Salaries		925,380.00	245,563.07	736,481.54	(188,898.46)	-20.41%
3. Employee Benefits						
STRS	3101-3102	-	-	-	-	
PERS	3201-3202	-	-	-	-	
OASDI / Medicare / Alternative	3301-3302	231,987.00	64,835.56	212,478.91	(19,508.09)	-8.41%
Health and Welfare Benefits	3401-3402	292,500.00	69,830.46	361,030.46	68,530.46	23.43%
Unemployment Insurance	3501-3502	26,530.00	1,666.01	21,490.01	(5,039.99)	-19.00%
Workers' Compensation Insurance	3601-3602	42,455.00	6,152.52	38,755.75	(3,699.25)	-8.71%
OPEB, Allocated	3701-3702	-	-	-	-	
OPEB, Active Employees	3751-3752	-	-	-	-	
Other Employee Benefits	3901-3902	212,276.00	9,461.58	28,761.36	(183,514.64)	-86.45%
Total, Employee Benefits		805,748.00	151,946.13	662,516.49	(143,231.51)	-17.78%



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

Charter School Name: Oakland Charter High School  
(continued)  
CDS #: 01-61259-0114868  
Charter Approving Entity: Oakland Unified School District  
County: Alameda  
Charter #: 0883  
Fiscal Year: 2024/25

					1st Interim vs. Adopted Budget Increase, (Decrease)	
Description	Object Code	7/1 Adopted Budget (X)	Actuals thru 10/31 (Y)	1st Interim Budget (Z)	\$ Difference (Z) vs. (X)	% Change (Z) vs. (X)
<b>4. Books and Supplies</b>						
Approved Textbooks and Core Curricula Materials	4100	150,000.00	41,913.90	120,000.00	(30,000.00)	-20.00%
Books and Other Reference Materials	4200	15,000.00	-	12,500.00	(2,500.00)	-16.67%
Materials and Supplies	4300	99,600.00	68,392.49	136,794.00	37,194.00	37.34%
Noncapitalized Equipment	4400	44,000.00	220,399.51	237,000.00	193,000.00	438.64%
Food	4700	124,939.00	10,168.88	118,968.24	(5,970.76)	-4.78%
Total, Books and Supplies		433,539.00	340,874.78	625,262.24	191,723.24	44.22%
<b>5. Services and Other Operating Expenditures</b>						
Subagreements for Services	5100	514,800.00	129,372.48	484,800.00	(30,000.00)	-5.83%
Travel and Conferences	5200	5,900.00	508.73	5,000.00	(900.00)	-15.25%
Dues and Memberships	5300	4,600.00	23,030.00	26,000.00	21,400.00	465.22%
Insurance	5400	86,400.00	19,701.78	86,400.00	-	0.00%
Operations and Housekeeping Services	5500	246,700.00	89,093.33	286,700.00	40,000.00	16.21%
Rentals, Leases, Repairs, and Noncap. Improvements	5600	965,563.62	276,554.23	887,863.02	(77,700.60)	-8.05%
Transfers of Direct Costs	5700-5799	-	-	-	-	
Professional/Consulting Services and Operating Expend.	5800	1,367,083.30	110,329.09	1,299,292.72	(67,790.58)	-4.96%
Communications	5900	63,300.00	6,152.27	27,000.00	(36,300.00)	-57.35%
Total, Services and Other Operating Expenditures		3,254,346.92	654,741.91	3,103,055.74	(151,291.18)	-4.65%
<b>6. Capital Outlay (Objects 6100-6170, 6200-6500 modified accrual basis only)</b>						
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	-	-	-	-	
Lease Assets	6600	-	-	-	-	
Subscription Assets	6700	-	-	-	-	
Depreciation Expense (for accrual basis only)	6900	27,100.00	-	127,394.00	100,294.00	370.09%
Amortization Expense-Lease Assets	6910	-	-	-	-	
Amortization Expense-Subscription Assets	6920	-	-	-	-	
Total, Capital Outlay		27,100.00	-	127,394.00	100,294.00	370.09%
<b>7. Other Outgo</b>						
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		-	-	-	-	
<b>8. TOTAL EXPENDITURES</b>		7,553,245.92	2,001,322.01	7,337,581.82	(215,664.10)	-2.86%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b>		201,313.21	(762,366.18)	118,561.16	(82,752.05)	-41.11%

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

Charter School Name: Oakland Charter High School  
(continued)  
CDS #: 01-61259-0114868  
Charter Approving Entity: Oakland Unified School District  
County: Alameda  
Charter #: 0883  
Fiscal Year: 2024/25

Description	Object Code	7/1 Adopted Budget (X)	Actuals thru 10/31 (Y)	1st Interim Budget (Z)	1st Interim vs. Adopted Budget Increase, (Decrease)	
					\$ Difference (Z) vs. (X)	% Change (Z) vs. (X)
<b>D. OTHER FINANCING SOURCES / USES</b>						
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		-	-	-	-	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>		201,313.21	(762,366.18)	118,561.16	(82,752.05)	-41.11%
<b>F. FUND BALANCE, RESERVES</b>						
1. Beginning Fund Balance						
a. As of July 1	9791	9,699,578.78	10,426,149.00	10,426,149.00	726,570.22	7.49%
b. Adjustments/Restatements	9793, 9795	-	-	-	-	
c. Adjusted Beginning Fund Balance		9,699,578.78	10,426,149.00	10,426,149.00		
2. Ending Fund Balance, June 30 (E + F.1.c.)		9,900,891.99	9,663,782.82	10,544,710.16		
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	536,163.64	403,897.00	399,608.00	(136,555.64)	-25.47%
c. Committed						
Stabilization Arrangements	9750	-	-	-	-	
Other Commitments	9760	-	-	-	-	
d. Assigned						
Other Assignments	9780	-	-	-	-	
e. Unassigned/Unappropriated						
Reserve for Economic Uncertainties	9789	377,662.30	366,879.09	366,879.09	(10,783.21)	-2.86%
Unassigned/Unappropriated Amount	9790	8,987,066.05	8,893,006.73	9,778,223.07	791,157.02	8.80%

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

Charter School Name: Oakland Charter High School  
 (continued) \_\_\_\_\_  
 CDS #: 01-61259-0114868  
 Charter Approving Entity: Oakland Unified School District  
 County: Alameda  
 Charter #: 0883  
 Fiscal Year: 2024/25

*This charter school uses the following basis of accounting:*

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

Description	Object Code	FY 2024/25			Totals for 2025/26	Totals for 2026/27
		Unrestricted	Restricted	Total		
A. REVENUES						
1. LCFF Sources						
State Aid - Current Year	8011	3,448,187.05	0.00	3,448,187.05	3,705,429.32	3,946,303.20
Education Protection Account State Aid - Current Year	8012	576,312.00	0.00	576,312.00	620,162.00	654,087.00
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	1,158,924.44	0.00	1,158,924.44	1,211,602.82	1,239,697.96
Other LCFF Transfers	8091, 8097	0.00	0.00	0.00		
Total, LCFF Sources		5,183,423.49	0.00	5,183,423.49	5,537,194.14	5,840,088.16
2. Federal Revenues						
Every Student Succeeds Act (Title I - V)	8290	0.00	178,688.00	178,688.00	186,810.00	191,142.00
Special Education - Federal	8181, 8182	0.00	43,824.30	43,824.30	40,755.00	42,607.50
Child Nutrition - Federal	8220	0.00	101,391.08	101,391.08	105,999.76	108,457.73
Donated Food Commodities	8221	0.00	0.00	0.00		
Other Federal Revenues	8110, 8260-8299	2,030.26	269,366.00	271,396.26	2,122.54	2,171.76
Total, Federal Revenues		2,030.26	593,269.38	595,299.64	335,687.31	344,378.99
3. Other State Revenues						
Special Education - State	StateRevSE	0.00	272,619.60	272,619.60	293,362.23	309,409.91
All Other State Revenues	StateRevAO	87,265.65	1,237,534.60	1,324,800.25	1,440,621.00	1,121,302.00
Total, Other State Revenues		87,265.65	1,510,154.20	1,597,419.85	1,733,983.23	1,430,711.91
4. Other Local Revenues						
All Other Local Revenues	LocalRevAO	80,000.00	0.00	80,000.00	83,636.36	85,575.76
Total, Local Revenues		80,000.00	0.00	80,000.00	83,636.36	85,575.76
5. TOTAL REVENUES		5,352,719.40	2,103,423.58	7,456,142.98	7,690,501.04	7,700,754.82
B. EXPENDITURES						
1. Certificated Salaries						
Certificated Teachers' Salaries	1100	680,275.26	981,923.48	1,662,198.74	1,706,402.00	1,756,033.00
Certificated Pupil Support Salaries	1200	33,652.34	76,368.00	110,020.34	78,605.58	81,026.63
Certificated Supervisors' and Administrators' Salaries	1300	310,652.73	0.00	310,652.73	344,980.19	355,605.58
Other Certificated Salaries	1900	0.00	0.00	0.00		
Total, Certificated Salaries		1,024,580.33	1,058,291.48	2,082,871.81	2,129,987.77	2,192,665.21
2. Non-certificated Salaries						
Non-certificated Instructional Aides' Salaries	2100	234,346.23	54,288.00	288,634.23	243,611.59	251,114.83
Non-certificated Support Salaries	2200	270,294.73	0.00	270,294.73	294,109.86	303,168.44
Non-certificated Supervisors' and Administrators' Sal.	2300	3,106.73	0.00	3,106.73	0.00	0.00
Clerical and Office Salaries	2400	174,445.85	0.00	174,445.85	178,885.42	184,395.09
Other Non-certificated Salaries	2900	0.00	0.00	0.00		
Total, Non-certificated Salaries		682,193.54	54,288.00	736,481.54	716,606.87	738,678.37

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

Charter School Name: Oakland Charter High School  
(continued) \_\_\_\_\_  
CDS #: 01-61259-0114868  
Charter Approving Entity: Oakland Unified School District  
County: Alameda  
Charter #: 0883  
Fiscal Year: 2024/25

Description	Object Code	FY 2024/25			Totals for 2025/26	Totals for 2026/27
		Unrestricted	Restricted	Total		
<b>3. Employee Benefits</b>						
STRS	3101-3102	0.00	0.00	0.00		
PERS	3201-3202	0.00	0.00	0.00		
OASDI / Medicare / Alternative	3301-3302	188,457.34	24,021.57	212,478.91	217,764.00	224,248.00
Health and Welfare Benefits	3401-3402	219,690.89	141,339.57	361,030.46	449,598.24	463,445.87
Unemployment Insurance	3501-3502	13,025.47	8,464.54	21,490.01	24,780.00	24,780.00
Workers' Compensation Insurance	3601-3602	23,428.90	15,326.85	38,755.75	39,852.33	41,038.81
OPEB, Allocated	3701-3702	0.00	0.00	0.00		
OPEB, Active Employees	3751-3752	0.00	0.00	0.00		
Other Employee Benefits	3901-3902	18,091.37	10,669.99	28,761.36	28,465.95	29,313.44
Total, Employee Benefits		462,693.97	199,822.52	662,516.49	760,460.51	782,826.12
<b>4. Books and Supplies</b>						
Approved Textbooks and Core Curricula Materials	4100	120,000.00	0.00	120,000.00	150,000.00	150,000.00
Books and Other Reference Materials	4200	12,500.00	0.00	12,500.00	13,068.18	13,371.21
Materials and Supplies	4300	107,986.80	28,807.20	136,794.00	137,103.00	139,934.00
Noncapitalized Equipment	4400	237,000.00	0.00	237,000.00	247,772.73	253,518.18
Food	4700	436.66	118,531.58	118,968.24	124,376.00	127,260.00
Total, Books and Supplies		477,923.46	147,338.78	625,262.24	672,319.91	684,083.39
<b>5. Services and Other Operating Expenditures</b>						
Subagreements for Services	5100	284,800.00	200,000.00	484,800.00	484,800.00	454,800.00
Travel and Conferences	5200	5,000.00	0.00	5,000.00	5,100.00	5,322.63
Dues and Memberships	5300	26,000.00	0.00	26,000.00	27,181.82	27,812.12
Insurance	5400	86,400.00	0.00	86,400.00	92,133.82	96,155.66
Operations and Housekeeping Services	5500	286,700.00	0.00	286,700.00	292,434.00	299,489.00
Rentals, Leases, Repairs, and Noncap. Improvements	5600	437,677.02	450,186.00	887,863.02	938,142.74	963,636.89
Transfers of Direct Costs	5700-5799	0.00	0.00	0.00		
Professional/Consulting Services and Operating Expend.	5800	1,279,153.72	20,139.00	1,299,292.72	1,312,811.05	1,285,981.82
Communications	5900	27,000.00	0.00	27,000.00	28,227.00	28,882.00
Total, Services and Other Operating Expenditures		2,432,730.74	670,325.00	3,103,055.74	3,180,830.42	3,162,080.11
<b>6. Capital Outlay (Obj. 6100-6170, 6200-6500 for mod. accr. basis only)</b>						
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		
Lease Assets	6600	0.00	0.00	0.00		
Subscription Assets	6700	0.00	0.00	0.00		
Depreciation Expense (for accrual basis only)	6900	127,394.00	0.00	127,394.00	127,394.00	127,394.00
Amortization Expense-Lease Assets	6910	0.00	0.00	0.00		
Amortization Expense-Subscription Assets	6920	0.00	0.00	0.00		
Total, Capital Outlay		127,394.00	0.00	127,394.00	127,394.00	127,394.00
<b>7. Other Outgo</b>						
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
<b>8. TOTAL EXPENDITURES</b>		5,207,516.04	2,130,065.78	7,337,581.82	7,587,599.49	7,687,727.20

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

Charter School Name: Oakland Charter High School  
 (continued) \_\_\_\_\_  
 CDS #: 01-61259-0114868  
 Charter Approving Entity: Oakland Unified School District  
 County: Alameda  
 Charter #: 0883  
 Fiscal Year: 2024/25

C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)					
	145,203.36	(26,642.20)	118,561.16	102,901.55	13,027.62

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

Charter School Name: Oakland Charter High School  
(continued) \_\_\_\_\_  
CDS #: 01-61259-0114868  
Charter Approving Entity: Oakland Unified School District  
County: Alameda  
Charter #: 0883  
Fiscal Year: 2024/25

Description	Object Code	FY 2024/25			Totals for 2025/26	Totals for 2026/27
		Unrestricted	Restricted	Total		
<b>D. OTHER FINANCING SOURCES / USES</b>						
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	(26,642.20)	26,642.20	0.00		
4. TOTAL OTHER FINANCING SOURCES / USES		(26,642.20)	26,642.20	0.00	0.00	0.00
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>		118,561.16	(0.00)	118,561.16	102,901.55	13,027.62
<b>F. FUND BALANCE, RESERVES</b>						
1. Beginning Fund Balance						
a. As of July 1	9791	10,026,541.00	399,608.00	10,426,149.00	10,544,710.16	10,647,611.71
b. Adjustments/Restatements	9793, 9795	0.00	0.00	0.00		
c. Adjusted Beginning Balance		10,026,541.00	399,608.00	10,426,149.00	10,544,710.16	10,647,611.71
2. Ending Fund Balance, June 30 (E + F.1.c.)		10,145,102.16	399,608.00	10,544,710.16	10,647,611.71	10,660,639.33
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		399,608.00	399,608.00		
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	366,879.09	0.00	366,879.09	379,379.97	384,386.36
Unassigned/Unappropriated Amount	9790	9,778,223.07	(0.00)	9,778,223.07	10,268,231.74	10,276,252.97

# Coversheet

## 1st Interim Financial Reports - Richmond Charter Academy

<b>Section:</b>	III. Business
<b>Item:</b>	E. 1st Interim Financial Reports - Richmond Charter Academy
<b>Purpose:</b>	Vote
<b>Submitted by:</b>	
<b>Related Material:</b>	FY25-RCA-First Interim Alternative Form.pdf

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

Charter School Name: Richmond Charter Academy

(continued) \_\_\_\_\_

CDS #: 07 61796 126805Charter Approving Entity: West Contra Costa Unified SchCounty: Contra CostaCharter #: 1441Fiscal Year: 2024/25**CERTIFICATION OF FINANCIAL CONDITION**  x   POSITIVE CERTIFICATION

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

\_\_\_\_ QUALIFIED CERTIFICATION

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

\_\_\_\_ NEGATIVE CERTIFICATION

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

To the entity that approved the charter school:

(   x   ) 2024/25 CHARTER SCHOOL FIRST INTERIM FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been approved, and is hereby filed by the charter school pursuant to *Education Code* Section 47604.33.

Signed: \_\_\_\_\_

Charter School Official  
(Original signature required)

Date: \_\_\_\_\_

Print

Name: Adrienne BarnesTitle: Chief Operations Officer

To the County Superintendent of Schools:

(   x   ) 2024/25 CHARTER SCHOOL FIRST INTERIM FINANCIAL REPORT -- ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to *Education Code* Section 47604.33.

Signed: \_\_\_\_\_

Authorized Representative of  
Charter Approving Entity  
(Original signature required)

Date: \_\_\_\_\_

Print

Name: \_\_\_\_\_

Title: \_\_\_\_\_

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

For Approving Entity:

Name \_\_\_\_\_

Title \_\_\_\_\_

Phone \_\_\_\_\_

E-mail \_\_\_\_\_

For Charter School:

Jason Sitomer

Name \_\_\_\_\_

Charter Impact

Title \_\_\_\_\_

888-474-0322

Phone \_\_\_\_\_

jsitomer@charterimpact.com

E-mail \_\_\_\_\_

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



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

Charter School Name: Richmond Charter Academy  
(continued)  
CDS #: 07 61796 126805  
Charter Approving Entity: West Contra Costa Unified School I  
County: Contra Costa  
Charter #: 1441  
Fiscal Year: 2024/25

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	Adopted Budget - July 1			Actuals thru 10/31			1st Interim Budget		
			Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
A. REVENUES											
1. LCFF Sources											
State Aid - Current Year	8011		1,681,528.00		1,681,528.00	387,265.79		387,265.79	2,202,356.95		2,202,356.95
Education Protection Account State Aid - Current Year	8012		944,478.15		944,478.15	131,495.00		131,495.00	448,150.00		448,150.00
State Aid - Prior Years	8019		-		-	-		-	-		-
Transfers to Charter Schools in Lieu of Property Taxes	8096		1,093,604.85		1,093,604.85	267,631.39		267,631.39	1,064,962.86		1,064,962.86
Other LCFF Transfers	8091, 8097		-		-	-		-	-		-
Total, LCFF Sources			3,719,611.00	-	3,719,611.00	786,392.18	-	786,392.18	3,715,469.81	-	3,715,469.81
2. Federal Revenues											
Every Student Succeeds Act (Title I - V)	8290			126,124.00	126,124.00			-		112,377.00	112,377.00
Special Education - Federal	8181, 8182			37,050.00	37,050.00			-		37,050.00	37,050.00
Child Nutrition - Federal	8220			98,150.26	98,150.26			-		92,308.74	92,308.74
Donated Food Commodities	8221			-	-			-		-	-
Other Federal Revenues	8110, 8260-8299			-	-			-		104,687.00	104,687.00
Total, Federal Revenues			-	261,324.26	261,324.26	-	-	-	-	346,422.74	346,422.74
3. Other State Revenues											
Special Education - State	StateRevSE			246,556.00	246,556.00		46,280.00	46,280.00		246,556.35	246,556.35
All Other State Revenues	StateRevAO		62,291.00	1,208,099.00	1,270,390.00		11,246.98	11,246.98	67,769.93	1,278,656.74	1,346,426.67
Total, Other State Revenues			62,291.00	1,454,655.00	1,516,946.00	-	57,526.98	57,526.98	67,769.93	1,525,213.09	1,592,983.02
4. Other Local Revenues											
All Other Local Revenues	LocalRevAO		86,355.00		86,355.00	291,500.00		291,500.00	377,854.12		377,854.12
Total, Local Revenues			86,355.00	-	86,355.00	291,500.00	-	291,500.00	377,854.12	-	377,854.12
5. TOTAL REVENUES											
			3,868,257.00	1,715,979.26	5,584,236.26	1,077,892.18	57,526.98	1,135,419.16	4,161,093.86	1,871,635.83	6,032,729.69
B. EXPENDITURES											
1. Certificated Salaries											
Certificated Teachers' Salaries	1100		687,828.18	603,400.82	1,291,229.00	257,614.07		257,614.07	329,040.90	765,635.67	1,094,676.57
Certificated Pupil Support Salaries	1200		75,000.00		75,000.00			23,428.56	82,003.56	-	82,003.56
Certificated Supervisors' and Administrators' Salaries	1300		327,792.00		327,792.00	108,466.56		108,466.56	327,666.56		327,666.56
Other Certificated Salaries	1900		-		-	-		-	-		-
Total, Certificated Salaries			1,090,620.18	603,400.82	1,694,021.00	389,509.19	-	389,509.19	738,711.02	765,635.67	1,504,346.69
2. Non-certificated Salaries											
Non-certificated Instructional Aides' Salaries	2100		196,316.86	268,094.14	464,411.00	152,507.78		152,507.78	182,786.01	268,094.00	450,880.01
Non-certificated Support Salaries	2200		125,775.00		125,775.00	60,593.46		60,593.46	114,401.25	-	114,401.25
Non-certificated Supervisors' and Administrators' Sal.	2300		82,294.00		82,294.00	-		-	-	-	-
Clerical and Office Salaries	2400		124,245.00		124,245.00	37,082.23		37,082.23	114,810.66		114,810.66
Other Non-certificated Salaries	2900		-		-	-		-	-		-
Total, Non-certificated Salaries			528,630.86	268,094.14	796,725.00	250,183.47	-	250,183.47	411,997.92	268,094.00	680,091.92
3. Employee Benefits											
STRS	3101-3102		-		-	-		-	-		-
PERS	3201-3202		-		-	-		-	-		-
OASDI / Medicare / Alternative	3301-3302		125,941.69	64,600.31	190,542.00	48,591.43	-	48,591.43	97,101.59	67,249.13	164,350.72
Health and Welfare Benefits	3401-3402		126,900.89	68,299.11	195,200.00	47,636.68		47,636.68	104,531.61	93,905.07	198,436.68
Unemployment Insurance	3501-3502		17,156.32	9,233.68	26,390.00	2,224.41		2,224.41	8,192.63	7,359.78	15,552.41
Workers' Compensation Insurance	3601-3602		22,669.06	12,200.94	34,870.00	5,179.02		5,179.02	16,322.38	14,663.10	30,985.48
OPEB, Allocated	3701-3702		-		-	-		-	-		-
OPEB, Active Employees	3751-3752		-		-	-		-	-		-
Other Employee Benefits	3901-3902		48,577.15	26,144.85	74,722.00	2,480.16	-	2,480.16	5,292.02	4,754.10	10,046.12
Total, Employee Benefits			341,245.11	180,478.89	521,724.00	106,111.70	-	106,111.70	231,440.23	187,931.18	419,371.41
4. Books and Supplies											
Approved Textbooks and Core Curricula Materials	4100		20,000.00		20,000.00	79,191.31	-	79,191.31	85,000.00	-	85,000.00
Books and Other Reference Materials	4200		5,000.00		5,000.00	-	-	-	1,000.00		1,000.00
Materials and Supplies	4300		38,807.00	24,193.00	63,000.00	80,279.75		80,279.75	81,889.46	25,561.00	107,450.46
Noncapitalized Equipment	4400		29,600.00		29,600.00	-	-	-	15,000.00		15,000.00
Food	4700		-	107,440.44	107,440.44	367.56	10,224.23	10,591.79	367.56	107,945.98	108,313.54
Total, Books and Supplies			93,407.00	131,633.44	225,040.44	159,838.62	10,224.23	170,062.85	183,257.02	133,506.98	316,764.00
5. Services and Other Operating Expenditures											
Subagreements for Services	5100		113,524.44	115,000.00	228,524.44	152,316.64	27,490.65	179,807.29	206,434.12	115,000.00	321,434.12
Travel and Conferences	5200		3,700.00		3,700.00	-		-	2,500.00		2,500.00
Dues and Memberships	5300		5,800.00		5,800.00	-		-	1,000.00		1,000.00
Insurance	5400		89,800.00		89,800.00	16,584.45		16,584.45	75,000.00	-	75,000.00
Operations and Housekeeping Services	5500		100,000.00		100,000.00	42,632.47		42,632.47	170,000.00		170,000.00
Rentals, Leases, Repairs, and Noncap. Improvements	5600		497,284.74	404,700.00	901,984.74	457,165.14		457,165.14	680,568.69	388,797.00	1,069,365.69
Transfers of Direct Costs	5700-5799		-		-	3,324.26	(3,324.26)	-	-		-
Professional/Consulting Services and Operating Expend.	5800		848,514.27	12,671.97	861,186.24	82,672.87	1,167.02	83,839.89	665,369.80	12,671.00	678,040.80
Communications	5900		33,000.00		33,000.00	5,575.92		5,575.92	21,500.00		21,500.00
Total, Services and Other Operating Expenditures			1,691,623.45	532,371.97	2,223,995.42	760,271.75	25,333.41	785,605.16	1,822,372.61	516,468.00	2,338,840.61

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

Charter School Name: Richmond Charter Academy  
(continued)  
CDS #: 07 61796 126805  
Charter Approving Entity: West Contra Costa Unified School I  
County: Contra Costa  
Charter #: 1441  
Fiscal Year: 2024/25

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	Adopted Budget - July 1			Actuals thru 10/31			1st Interim Budget		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
<b>6. Capital Outlay</b> (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	44,400.00		44,400.00				607,000.00		607,000.00
Total, Capital Outlay		44,400.00	-	44,400.00	-	-	-	607,000.00	-	607,000.00
<b>7. Other Outgo</b>										
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		-	-	-	-	-	-	-	-	-
<b>8. TOTAL EXPENDITURES</b>		3,789,926.60	1,715,979.26	5,505,905.86	1,665,914.73	35,557.64	1,701,472.37	3,994,778.80	1,871,635.83	5,866,414.63
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b>		78,330.40	(0.00)	78,330.40	(588,022.55)	21,969.34	(566,053.21)	166,315.06	0.00	166,315.06
<b>D. OTHER FINANCING SOURCES / USES</b>										
1. Other Sources	8930-8979			-			-			-
2. Less: Other Uses	7630-7699			-			-			-
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999			-			-			-
<b>4. TOTAL OTHER FINANCING SOURCES / USES</b>		-	-	-	-	-	-	-	-	-
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>		78,330.40	(0.00)	78,330.40	(588,022.55)	21,969.34	(566,053.21)	166,315.06	0.00	166,315.06
<b>F. FUND BALANCE, RESERVES</b>										
1. Beginning Fund Balance										
a. As of July 1	9791	(218,331.15)	988,115.11	769,783.96	(880,516.00)	374,007.00	(506,509.00)	(880,516.00)	374,007.00	(506,509.00)
b. Adjustments to Beginning Balance	9793, 9795			-			-			-
c. Adjusted Beginning Balance		(218,331.15)	988,115.11	769,783.96	(880,516.00)	374,007.00	(506,509.00)	(880,516.00)	374,007.00	(506,509.00)
2. Ending Fund Balance, June 30 (E + F.1.c.)		(140,000.75)	988,115.11	848,114.36	(1,468,538.55)	395,976.34	(1,072,562.21)	(714,200.94)	374,007.00	(340,193.94)
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		988,115.11	988,115.11		395,976.34	395,976.34		374,007.00	374,007.00
c. Committed										
Stabilization Arrangements	9750			-			-			-
Other Commitments	9760			-			-			-
d. Assigned										
Other Assignments	9780			-			-			-
e. Unassigned/Unappropriated										
Reserve for Economic Uncertainties	9789	275,295.29		275,295.29	293,320.73		293,320.73	293,320.73		293,320.73
Unassigned/Unappropriated Amount	9790	(415,296.04)	(0.00)	(415,296.04)	(1,761,859.28)	-	(1,761,859.28)	(1,007,521.68)	0.00	(1,007,521.67)

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

Charter School Name: Richmond Charter Academy  
 (continued)  
 CDS #: 07 61796 126805  
 Charter Approving Entity: West Contra Costa Unified Scho  
 County: Contra Costa  
 Charter #: 1441  
 Fiscal Year: 2024/25

					1st Interim vs. Adopted Budget Increase, (Decrease)	
Description	Object Code	7/1 Adopted Budget (X)	Actuals thru 10/31 (Y)	1st Interim Budget (Z)	\$ Difference (Z) vs. (X)	% Change (Z) vs. (X)
<b>A. REVENUES</b>						
1. LCFF/Revenue Limit Sources						
State Aid - Current Year	8011	1,681,528.00	387,265.79	2,202,356.95	520,828.95	30.97%
Education Protection Account State Aid - Current Year	8012	944,478.15	131,495.00	448,150.00	(496,328.15)	-52.55%
State Aid - Prior Years	8019	-	-	-	-	
Transfers to Charter Schools Funding in Lieu of Property Taxes	8096	1,093,604.85	267,631.39	1,064,962.86	(28,641.99)	-2.62%
Other LCFF Transfers	8091, 8097	-	-	-	-	
Total, LCFF Sources		3,719,611.00	786,392.18	3,715,469.81	(4,141.19)	-0.11%
2. Federal Revenues						
Every Student Succeeds Act (Title I-V)	8290	126,124.00	-	112,377.00	(13,747.00)	-10.90%
Special Education - Federal	8181, 8182	37,050.00	-	37,050.00	-	0.00%
Child Nutrition - Federal	8220	98,150.26	-	92,308.74	(5,841.52)	-5.95%
Donated Food Commodities	8221	-	-	-	-	
Other Federal Revenues	8110, 8260-8299	-	-	104,687.00	104,687.00	New
Total, Federal Revenues		261,324.26	-	346,422.74	85,098.48	32.56%
3. Other State Revenues						
Special Education - State	StateRevSE	246,556.00	46,280.00	246,556.35	0.35	0.00%
All Other State Revenues	StateRevAO	1,270,390.00	11,246.98	1,346,426.67	76,036.67	5.99%
Total, Other State Revenues		1,516,946.00	57,526.98	1,592,983.02	76,037.02	5.01%
4. Other Local Revenues						
All Other Local Revenues	LocalRevAO	86,355.00	291,500.00	377,854.12	291,499.12	337.56%
Total, Local Revenues		86,355.00	291,500.00	377,854.12	291,499.12	337.56%
5. TOTAL REVENUES		5,584,236.26	1,135,419.16	6,032,729.69	448,493.43	8.03%
<b>B. EXPENDITURES</b>						
1. Certificated Salaries						
Certificated Teachers' Salaries	1100	1,291,229.00	257,614.07	1,094,676.57	(196,552.43)	-15.22%
Certificated Pupil Support Salaries	1200	75,000.00	23,428.56	82,003.56	7,003.56	9.34%
Certificated Supervisors' and Administrators' Salaries	1300	327,792.00	108,466.56	327,666.56	(125.44)	-0.04%
Other Certificated Salaries	1900	-	-	-	-	
Total, Certificated Salaries		1,694,021.00	389,509.19	1,504,346.69	(189,674.31)	-11.20%
2. Non-certificated Salaries						
Non-certificated Instructional Aides' Salaries	2100	464,411.00	152,507.78	450,880.01	(13,530.99)	-2.91%
Non-certificated Support Salaries	2200	125,775.00	60,593.46	114,401.25	(11,373.75)	-9.04%
Non-certificated Supervisors' and Administrators' Sal.	2300	82,294.00	-	-	(82,294.00)	(100%)
Clerical and Office Salaries	2400	124,245.00	37,082.23	114,810.66	(9,434.34)	-7.59%
Other Non-certificated Salaries	2900	-	-	-	-	
Total, Non-certificated Salaries		796,725.00	250,183.47	680,091.92	(116,633.08)	-14.64%
3. Employee Benefits						
STRS	3101-3102	-	-	-	-	
PERS	3201-3202	-	-	-	-	
OASDI / Medicare / Alternative	3301-3302	190,542.00	48,591.43	164,350.72	(26,191.28)	-13.75%
Health and Welfare Benefits	3401-3402	195,200.00	47,636.68	198,436.68	3,236.68	1.66%
Unemployment Insurance	3501-3502	26,390.00	2,224.41	15,552.41	(10,837.59)	-41.07%
Workers' Compensation Insurance	3601-3602	34,870.00	5,179.02	30,985.48	(3,884.52)	-11.14%
OPEB, Allocated	3701-3702	-	-	-	-	
OPEB, Active Employees	3751-3752	-	-	-	-	
Other Employee Benefits	3901-3902	74,722.00	2,480.16	10,046.12	(64,675.88)	-86.56%
Total, Employee Benefits		521,724.00	106,111.70	419,371.41	(102,352.59)	-19.62%

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

Charter School Name: Richmond Charter Academy  
 (continued)  
 CDS #: 07 61796 126805  
 Charter Approving Entity: West Contra Costa Unified Scho  
 County: Contra Costa  
 Charter #: 1441  
 Fiscal Year: 2024/25

					1st Interim vs. Adopted Budget Increase, (Decrease)	
Description	Object Code	7/1 Adopted Budget (X)	Actuals thru 10/31 (Y)	1st Interim Budget (Z)	\$ Difference (Z) vs. (X)	% Change (Z) vs. (X)
<b>4. Books and Supplies</b>						
Approved Textbooks and Core Curricula Materials	4100	20,000.00	79,191.31	85,000.00	65,000.00	325.00%
Books and Other Reference Materials	4200	5,000.00	-	1,000.00	(4,000.00)	-80.00%
Materials and Supplies	4300	63,000.00	80,279.75	107,450.46	44,450.46	70.56%
Noncapitalized Equipment	4400	29,600.00	-	15,000.00	(14,600.00)	-49.32%
Food	4700	107,440.44	10,591.79	108,313.54	873.10	0.81%
Total, Books and Supplies		225,040.44	170,062.85	316,764.00	91,723.56	40.76%
<b>5. Services and Other Operating Expenditures</b>						
Subagreements for Services	5100	228,524.44	179,807.29	321,434.12	92,909.68	40.66%
Travel and Conferences	5200	3,700.00	-	2,500.00	(1,200.00)	-32.43%
Dues and Memberships	5300	5,800.00	-	1,000.00	(4,800.00)	-82.76%
Insurance	5400	89,800.00	16,584.45	75,000.00	(14,800.00)	-16.48%
Operations and Housekeeping Services	5500	100,000.00	42,632.47	170,000.00	70,000.00	70.00%
Rentals, Leases, Repairs, and Noncap. Improvements	5600	901,984.74	457,165.14	1,069,365.69	167,380.95	18.56%
Transfers of Direct Costs	5700-5799	-	-	-	-	
Professional/Consulting Services and Operating Expend.	5800	861,186.24	83,839.89	678,040.80	(183,145.44)	-21.27%
Communications	5900	33,000.00	5,575.92	21,500.00	(11,500.00)	-34.85%
Total, Services and Other Operating Expenditures		2,223,995.42	785,605.16	2,338,840.61	114,845.19	5.16%
<b>6. Capital Outlay (Objects 6100-6170, 6200-6500 modified accrual basis only)</b>						
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	44,400.00	-	607,000.00	562,600.00	1267.12%
Total, Capital Outlay		44,400.00	-	607,000.00	562,600.00	1267.12%
<b>7. Other Outgo</b>						
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		-	-	-	-	
<b>8. TOTAL EXPENDITURES</b>		5,505,905.86	1,701,472.37	5,866,414.63	360,508.77	6.55%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b>		78,330.40	(566,053.21)	166,315.06	87,984.66	112.33%

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

Charter School Name: Richmond Charter Academy  
(continued)  
CDS #: 07 61796 126805  
Charter Approving Entity: West Contra Costa Unified Scho  
County: Contra Costa  
Charter #: 1441  
Fiscal Year: 2024/25

					1st Interim vs. Adopted Budget Increase, (Decrease)	
Description	Object Code	7/1 Adopted Budget (X)	Actuals thru 10/31 (Y)	1st Interim Budget (Z)	\$ Difference (Z) vs. (X)	% Change (Z) vs. (X)
<b>D. OTHER FINANCING SOURCES / USES</b>						
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		-	-	-	-	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>		78,330.40	(566,053.21)	166,315.06	87,984.66	112.33%
<b>F. FUND BALANCE, RESERVES</b>						
1. Beginning Fund Balance						
a. As of July 1	9791	769,783.96	(506,509.00)	(506,509.00)	(1,276,292.96)	-165.80%
b. Adjustments/Restatements	9793, 9795	-	-	-	-	
c. Adjusted Beginning Fund Balance		769,783.96	(506,509.00)	(506,509.00)		
2. Ending Fund Balance, June 30 (E + F.1.c.)		848,114.36	(1,072,562.21)	(340,193.94)		
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	988,115.11	395,976.34	374,007.00	(614,108.11)	-62.15%
c. Committed						
Stabilization Arrangements	9750	-	-	-	-	
Other Commitments	9760	-	-	-	-	
d. Assigned						
Other Assignments	9780	-	-	-	-	
e. Unassigned/Unappropriated						
Reserve for Economic Uncertainties	9789	275,295.29	293,320.73	293,320.73	18,025.44	6.55%
Unassigned/Unappropriated Amount	9790	(415,296.04)	(1,761,859.28)	(1,007,521.67)	(592,225.63)	142.60%

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

**Charter School Name:** Richmond Charter Academy

**(continued)** \_\_\_\_\_

**CDS #:** 07 61796 126805

**Charter Approving Entity:** West Contra Costa Unified School District

**County:** Contra Costa

**Charter #:** 1441

**Fiscal Year:** 2024/25

*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 2024/25			Totals for 2025/26	Totals for 2026/27
		Unrestricted	Restricted	Total		
A. REVENUES						
1. LCFF Sources						
State Aid - Current Year	8011	2,202,356.95	0.00	2,202,356.95	2,510,594.09	2,624,003.32
Education Protection Account State Aid - Current Year	8012	448,150.00	0.00	448,150.00	507,409.00	523,037.00
State Aid - Prior Years	8019	0.00	0.00	0.00		
Transfers of Charter Schools in Lieu of Property Taxes	8096	1,064,962.86	0.00	1,064,962.86	1,171,459.15	1,171,459.15
Other LCFF Transfers	8091, 8097	0.00	0.00	0.00		
Total, LCFF Sources		3,715,469.81	0.00	3,715,469.81	4,189,462.24	4,318,499.47
2. Federal Revenues						
Every Student Succeeds Act (Title I - V)	8290	0.00	112,377.00	112,377.00	122,614.70	122,614.70
Special Education - Federal	8181, 8182	0.00	37,050.00	37,050.00	37,050.00	40,755.00
Child Nutrition - Federal	8220	0.00	92,308.74	92,308.74	101,539.62	101,539.62
Donated Food Commodities	8221	0.00	0.00	0.00		
Other Federal Revenues	8110, 8260-8299	0.00	104,687.00	104,687.00		
Total, Federal Revenues		0.00	346,422.74	346,422.74	261,204.32	264,909.32
3. Other State Revenues						
Special Education - State	StateRevSE	0.00	246,556.35	246,556.35	279,158.50	287,756.58
All Other State Revenues	StateRevAO	67,769.93	1,278,656.74	1,346,426.67	1,435,742.06	1,358,307.85
Total, Other State Revenues		67,769.93	1,525,213.09	1,592,983.02	1,714,900.56	1,646,064.43
4. Other Local Revenues						
All Other Local Revenues	LocalRevAO	377,854.12	0.00	377,854.12	386,489.53	94,989.53
Total, Local Revenues		377,854.12	0.00	377,854.12	386,489.53	94,989.53
5. TOTAL REVENUES						
		4,161,093.86	1,871,635.83	6,032,729.69	6,552,056.64	6,324,462.75
B. EXPENDITURES						
1. Certificated Salaries						
Certificated Teachers' Salaries	1100	329,040.90	765,635.67	1,094,676.57	1,258,876.56	1,295,663.36
Certificated Pupil Support Salaries	1200	82,003.56	0.00	82,003.56	84,407.75	87,007.51
Certificated Supervisors' and Administrators' Salaries	1300	327,666.56	0.00	327,666.56	338,433.84	348,857.60
Other Certificated Salaries	1900	0.00	0.00	0.00		
Total, Certificated Salaries		738,711.02	765,635.67	1,504,346.69	1,681,718.15	1,731,528.47
2. Non-certificated Salaries						
Non-certificated Instructional Aides' Salaries	2100	182,786.01	268,094.00	450,880.01	422,282.49	435,288.79
Non-certificated Support Salaries	2200	114,401.25	0.00	114,401.25	83,076.53	85,635.29
Non-certificated Supervisors' and Administrators' Sal.	2300	0.00	0.00	0.00		
Clerical and Office Salaries	2400	114,810.66	0.00	114,810.66	120,008.80	123,705.08
Other Non-certificated Salaries	2900	0.00	0.00	0.00		
Total, Non-certificated Salaries		411,997.92	268,094.00	680,091.92	625,367.83	644,629.16

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

Charter School Name: Richmond Charter Academy

(continued)

CDS #: 07 61796 126805

Charter Approving Entity: West Contra Costa Unified School District

County: Contra Costa

Charter #: 1441

Fiscal Year: 2024/25

Description	Object Code	FY 2024/25			Totals for 2025/26	Totals for 2026/27
		Unrestricted	Restricted	Total		
<b>3. Employee Benefits</b>						
STRS	3101-3102	0.00	0.00	0.00		
PERS	3201-3202	0.00	0.00	0.00		
OASDI / Medicare / Alternative	3301-3302	97,101.59	67,249.13	164,350.72	174,129.83	179,341.06
Health and Welfare Benefits	3401-3402	104,531.61	93,905.07	198,436.68	240,856.20	248,274.57
Unemployment Insurance	3501-3502	8,192.63	7,359.78	15,552.41	16,660.00	16,660.00
Workers' Compensation Insurance	3601-3602	16,322.38	14,663.10	30,985.48	31,866.90	32,820.59
OPEB, Allocated	3701-3702	0.00	0.00	0.00		
OPEB, Active Employees	3751-3752	0.00	0.00	0.00		
Other Employee Benefits	3901-3902	5,292.02	4,754.10	10,046.12	11,381.03	11,721.64
Total, Employee Benefits		231,440.23	187,931.18	419,371.41	474,893.97	488,817.85
<b>4. Books and Supplies</b>						
Approved Textbooks and Core Curricula Materials	4100	85,000.00	0.00	85,000.00	93,500.00	93,500.00
Books and Other Reference Materials	4200	1,000.00	0.00	1,000.00	1,100.00	1,100.00
Materials and Supplies	4300	81,889.46	25,561.00	107,450.46	116,955.51	117,271.71
Noncapitalized Equipment	4400	15,000.00	0.00	15,000.00	15,300.00	15,606.00
Food	4700	367.56	107,945.98	108,313.54	121,527.79	123,958.35
Total, Books and Supplies		183,257.02	133,506.98	316,764.00	348,383.30	351,436.05
<b>5. Services and Other Operating Expenditures</b>						
Subagreements for Services	5100	206,434.12	115,000.00	321,434.12	231,492.80	236,122.66
Travel and Conferences	5200	2,500.00	0.00	2,500.00	2,550.00	2,601.00
Dues and Memberships	5300	1,000.00	0.00	1,000.00	1,020.00	1,040.40
Insurance	5400	75,000.00	0.00	75,000.00	84,150.00	85,833.00
Operations and Housekeeping Services	5500	170,000.00	0.00	170,000.00	185,640.00	189,352.80
Rentals, Leases, Repairs, and Noncap. Improvements	5600	680,568.69	388,797.00	1,069,365.69	1,082,470.31	1,104,119.72
Transfers of Direct Costs	5700-5799	0.00	0.00	0.00		
Professional/Consulting Services and Operating Expend.	5800	665,369.80	12,671.00	678,040.80	698,878.77	926,188.15
Communications	5900	21,500.00	0.00	21,500.00	21,930.00	22,368.60
Total, Services and Other Operating Expenditures		1,822,372.61	516,468.00	2,338,840.61	2,308,131.88	2,567,626.32
<b>6. Capital Outlay (Obj. 6100-6170, 6200-6500 for mod. accr. basis only)</b>						
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	607,000.00	0.00	607,000.00	607,000.00	607,000.00
Total, Capital Outlay		607,000.00	0.00	607,000.00	607,000.00	607,000.00
<b>7. Other Outgo</b>						
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
<b>8. TOTAL EXPENDITURES</b>		3,994,778.80	1,871,635.83	5,866,414.63	6,045,495.12	6,391,037.85
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b>		166,315.06	0.00	166,315.06	506,561.53	(66,575.10)



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

Charter School Name: Richmond Charter Academy  
 (continued) \_\_\_\_\_  
 CDS #: 07 61796 126805  
 Charter Approving Entity: West Contra Costa Unified School District  
 County: Contra Costa  
 Charter #: 1441  
 Fiscal Year: 2024/25

Description	Object Code	FY 2024/25			Totals for 2025/26	Totals for 2026/27
		Unrestricted	Restricted	Total		
<b>D. OTHER FINANCING SOURCES / USES</b>						
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	0.00	0.00	0.00	0.00	0.00
4. TOTAL OTHER FINANCING SOURCES / USES		0.00	0.00	0.00	0.00	0.00
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>		166,315.06	0.00	166,315.06	506,561.53	(66,575.10)
<b>F. FUND BALANCE, RESERVES</b>						
1. Beginning Fund Balance						
a. As of July 1	9791	(880,516.00)	374,007.00	(506,509.00)	(340,193.94)	166,367.58
b. Adjustments/Restatements	9793, 9795	0.00	0.00	0.00		
c. Adjusted Beginning Balance		(880,516.00)	374,007.00	(506,509.00)	(340,193.94)	166,367.58
2. Ending Fund Balance, June 30 (E + F.1.c.)		(714,200.94)	374,007.00	(340,193.94)	166,367.58	99,792.49
Components of Ending Fund Balance:						
a. Nonspendable						
Revolving Cash (equals object 9130)	9711	0.00	0.00	0.00	0.00	0.00
Stores (equals object 9320)	9712	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures (equals object 9330)	9713	0.00	0.00	0.00	0.00	0.00
All Others	9719	0.00	0.00	0.00	0.00	0.00
b. Restricted	9740		374,007.00	374,007.00	0.00	0.00
c. Committed						
Stabilization Arrangements	9750	0.00	0.00	0.00	0.00	0.00
Other Commitments	9760	0.00	0.00	0.00	0.00	0.00
d. Assigned						
Other Assignments	9780	0.00	0.00	0.00	0.00	0.00
e. Unassigned/Unappropriated						
Reserve for Economic Uncertainties	9789	293,320.73	0.00	293,320.73	302,274.76	319,551.89
Unassigned/Unappropriated Amount	9790	(1,007,521.68)	0.00	(1,007,521.67)	(135,907.17)	(219,759.40)



# Coversheet

## 1st Interim Financial Reports - John Henry High School

<b>Section:</b>	III. Business
<b>Item:</b>	F. 1st Interim Financial Reports - John Henry High School
<b>Purpose:</b>	Vote
<b>Submitted by:</b>	
<b>Related Material:</b>	FY24-JHHS-First Interim Alternative Form.pdf

Fiscal Year: 2024-25



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

Charter School Name: John Henry High School  
 (continued)  
 CDS #: 07-77354-0132233  
 Charter Approving Entity: State Department of Education  
 County: Contra Costa  
 Charter #: 1741  
 Fiscal Year: 2024-25

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	Adopted Budget - July 1			Actuals thru 10/31			1st Interim Budget		
			Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
A. REVENUES											
1. LCFF Sources											
State Aid - Current Year		8011	4,716,991.98		4,716,991.98	818,310.43		818,310.43	4,793,388.00		4,793,388.00
Education Protection Account State Aid - Current Year		8012	60,800.00		60,800.00	13,886.00		13,886.00	61,750.00		61,750.00
State Aid - Prior Years		8019	-		-	-		-	-		-
Transfers to Charter Schools in Lieu of Property Taxes		8096			-	-		-	-		-
Other LCFF Transfers		8091, 8097	-		-	-		-	-		-
Total, LCFFSources			4,777,791.98	-	4,777,791.98	832,196.43	-	832,196.43	4,855,138.00	-	4,855,138.00
2. Federal Revenues											
Every Student Succeeds Act (Title I - V)		8290		128,620.00	128,620.00			-		127,915.00	127,915.00
Special Education - Federal		8181, 8182		39,520.00	39,520.00			-		43,225.00	43,225.00
Child Nutrition - Federal		8220		107,043.72	107,043.72			-		103,548.66	103,548.66
Donated Food Commodities		8221		-	-			-		-	-
Other Federal Revenues		8110, 8260-8299			-			-		0.00	0.00
Total, Federal Revenues			-	275,183.72	275,183.72	-	-	-	-	274,688.66	274,688.66
3. Other State Revenues											
Special Education - State		StateRevSE		262,993.44	262,993.44		48,138.00	48,138.00		267,102.71	267,102.71
All Other State Revenues		StateRevAO	75,685.67	1,162,687.89	1,238,373.56	1,153.30	5,455.91	6,609.21	84,069.97	453,311.56	537,381.53
Total, Other State Revenues			75,685.67	1,425,681.33	1,501,367.00	1,153.30	53,593.91	54,747.21	84,069.97	720,414.28	804,484.25
4. Other Local Revenues											
All Other Local Revenues		LocalRevAO	84,878.84		84,878.84	-	3,229.24	3,229.24	84,878.84	-	84,878.84
Total, Local Revenues			84,878.84	-	84,878.84	-	3,229.24	3,229.24	84,878.84	-	84,878.84
5. TOTAL REVENUES			4,938,356.49	1,700,865.05	6,639,221.54	833,349.73	56,823.15	890,172.88	5,024,086.81	995,102.94	6,019,189.75
B. EXPENDITURES											
1. Certificated Salaries											
Certificated Teachers' Salaries		1100	472,266.95	825,820.05	1,298,087.00	366,190.46	28,815.75	395,006.21	1,490,991.36	-	1,490,991.36
Certificated Pupil Support Salaries		1200	68,783.00		68,783.00	-	-		125,484.37	-	125,484.37
Certificated Supervisors' and Administrators' Salaries		1300	328,176.00		328,176.00	67,748.06	45,214.22	112,962.28	335,655.68	-	335,655.68
Other Certificated Salaries		1900			-	68,871.80	-	68,871.80	-	-	-
Total, Certificated Salaries			869,225.95	825,820.05	1,695,046.00	502,810.32	74,029.97	576,840.29	1,952,131.41	-	1,952,131.41
2. Non-certificated Salaries											
Non-certificated Instructional Aides' Salaries		2100	168,000.20	56,347.00	224,347.20	54,457.60		54,457.60	234,387.43		234,387.43
Non-certificated Support Salaries		2200	228,011.83		228,011.83	21,362.03		21,362.03	183,841.05		183,841.05
Non-certificated Supervisors' and Administrators' Sal.		2300	101,333.90		101,333.90	-	-	-	-		-
Clerical and Office Salaries		2400	177,787.96		177,787.96	31,346.05	21,358.82	52,704.87	155,951.38		155,951.38
Other Non-certificated Salaries		2900			-			-	-		-
Total, Non-certificated Salaries			675,133.89	56,347.00	731,480.89	107,165.68	21,358.82	128,524.50	574,179.86	-	574,179.86
3. Employee Benefits											
STRS		3101-3102			-	-		-	-		-
PERS		3201-3202			-	-		-	-		-
OASDI / Medicare / Alternative		3301-3302	161,249.60	24,380.40	185,630.00	47,963.10	5,901.02	53,864.12	195,059.94		195,059.94
Health and Welfare Benefits		3401-3402	107,941.72	61,658.28	169,600.00	44,146.11	1,380.08	45,526.19	222,326.19		222,326.19
Unemployment Insurance		3501-3502	13,788.65	7,876.35	21,665.00	2,043.46		2,043.46	21,083.46		21,083.46
Workers' Compensation Insurance		3601-3602	21,621.04	12,350.34	33,971.38	5,334.78		5,334.78	35,849.09		35,849.09
OPEB, Allocated		3701-3702	-	-	-	-		-	-		-
OPEB, Active Employees		3751-3752			-	-		-	-		-
Other Employee Benefits		3901-3902	46,330.80	26,465.02	72,795.82	872.08		872.08	10,100.57		10,100.57
Total, Employee Benefits			350,931.81	132,730.39	483,662.20	100,359.53	7,281.10	107,640.63	484,419.25	-	484,419.25
4. Books and Supplies											
Approved Textbooks and Core Curricula Materials		4100	150,000.00		150,000.00	24,836.40	8,133.93	32,970.33	150,000.00	-	150,000.00
Books and Other Reference Materials		4200	10,000.00		10,000.00	-	-	-	10,000.00		10,000.00
Materials and Supplies		4300	94,860.80	25,139.20	120,000.00	36,249.58	25,166.25	61,415.83	104,992.70	16,857.75	121,850.45
Noncapitalized Equipment		4400	70,000.00		70,000.00	847.82	-	847.82	70,400.00	-	70,400.00
Food		4700	-	117,175.69	117,175.69	378.62	11,448.02	11,826.64	378.62	118,805.73	119,184.35
Total, Books and Supplies			324,860.80	142,314.89	467,175.69	62,312.42	44,748.20	107,060.62	335,771.32	135,663.48	471,434.80
5. Services and Other Operating Expenditures											
Subagreements for Services		5100	180,051.34	100,000.00	280,051.34	76,672.74	8,280.19	84,952.93	324,519.72	-	324,519.72
Travel and Conferences		5200	5,000.00		5,000.00	-	-	-	5,000.00	-	5,000.00
Dues and Memberships		5300	4,600.00		4,600.00	1,430.00	-	1,430.00	4,600.00	-	4,600.00
Insurance		5400	27,000.00		27,000.00	17,083.23	-	17,083.23	27,000.00	-	27,000.00
Operations and Housekeeping Services		5500	281,900.00		281,900.00	64,125.46		64,125.46	281,900.00	-	281,900.00
Rentals, Leases, Repairs, and Noncap. Improvements		5600	736,960.00	431,680.00	1,168,640.00	364,219.75	78,219.85	442,439.60	747,442.80	421,196.75	1,168,639.55
Transfers of Direct Costs		5700-5799			-	-	-	-	-	-	-
Professional/Consulting Services and Operating Expend.		5800	1,181,360.92	11,972.72	1,193,333.64	127,006.26	9,032.67	136,038.93	1,243,899.50	11,508.00	1,255,407.50
Communications		5900	32,000.00		32,000.00	5,325.54	-	5,325.54	32,000.00	-	32,000.00
Total, Services and Other Operating Expenditures			2,448,872.27	543,652.72	2,992,524.99	655,862.98	95,532.71	751,395.69	2,666,362.02	432,704.75	3,099,066.77

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

Charter School Name: John Henry High School  
(continued)  
CDS #: 07-77354-0132233  
Charter Approving Entity: State Department of Education  
County: Contra Costa  
Charter #: 1741  
Fiscal Year: 2024-25

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	Adopted Budget - July 1			Actuals thru 10/31			1st Interim Budget		
			Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
6. Capital Outlay ( Objects 6100-6170, 6200-6500 for modified accrual basis only)											
Land and Land Improvements	6100-6170				-			-			-
Buildings and Improvements of Buildings	6200			-			-				-
Books and Media for New School Libraries or Major											
Expansion of School Libraries	6300			-			-				-
Equipment	6400			-			-				-
Equipment Replacement	6500			-			-				-
Depreciation Expense (for accrual basis only)	6900		61,100.00		61,100.00			-	61,100.00		61,100.00
Total, Capital Outlay			61,100.00	-	61,100.00	-	-	-	61,100.00	-	61,100.00
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											
			4,730,124.72	1,700,865.05	6,430,989.77	1,428,510.93	242,950.80	1,671,461.73	6,073,963.86	568,368.23	6,642,332.09
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)											
			208,231.78	0.00	208,231.78	(595,161.20)	(186,127.65)	(781,288.85)	(1,049,877.05)	426,734.71	(623,142.34)
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		1,240,085.19	(1,240,085.19)	-	(186,127.65)	186,127.65	-			-
4. TOTAL OTHER FINANCING SOURCES / USES											
			1,240,085.19	(1,240,085.19)	-	(186,127.65)	186,127.65	-	-	-	-
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)											
			1,448,316.97	(1,240,085.19)	208,231.78	(781,288.85)	-	(781,288.85)	(1,049,877.05)	426,734.71	(623,142.34)
F. FUND BALANCE, RESERVES											
1. Beginning Fund Balance											
a. As of July 1	9791		196,430.13	1,240,085.19	1,436,515.32	1,028,291.81	1,240,085.19	2,268,377.00	1,028,291.81	1,240,085.19	2,268,377.00
b. Adjustments to Beginning Balance	9793, 9795				-			-			-
c. Adjusted Beginning Balance			196,430.13	1,240,085.19	1,436,515.32	1,028,291.81	1,240,085.19	2,268,377.00	1,028,291.81	1,240,085.19	2,268,377.00
2. Ending Fund Balance, June 30 (E + F.1.c.)											
			1,644,747.10	0.00	1,644,747.10	247,002.96	1,240,085.19	1,487,088.15	(21,585.24)	1,666,819.90	1,645,234.66
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		257,239.59		257,239.59	91,869.27		91,869.27	265,693.28		265,693.28
Unassigned/Unappropriated Amount	9790		1,387,507.51	0.00	1,387,507.51	155,133.69	1,240,085.19	1,395,218.88	(287,278.53)	1,666,819.90	1,379,541.37

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

Charter School Name: John Henry High School  
 (continued)  
 CDS #: 07-77354-0132233  
 Charter Approving Entity: State Department of Education  
 County: Contra Costa  
 Charter #: 1741  
 Fiscal Year: 2024-25

					1st Interim vs. Adopted Budget Increase, (Decrease)	
Description	Object Code	7/1 Adopted Budget (X)	Actuals thru 10/31 (Y)	1st Interim Budget (Z)	\$ Difference (Z) vs. (X)	% Change (Z) vs. (X)
<b>A. REVENUES</b>						
1. LCFF/Revenue Limit Sources						
State Aid - Current Year	8011	4,716,991.98	818,310.43	4,793,388.00	76,396.02	1.62%
Education Protection Account State Aid - Current Year	8012	60,800.00	13,886.00	61,750.00	950.00	1.56%
State Aid - Prior Years	8019	-	-	-	-	
Transfers to Charter Schools Funding in Lieu of Property Taxes	8096	-	-	-	-	
Other LCFF Transfers	8091, 8097	-	-	-	-	
Total, LCFF Sources		4,777,791.98	832,196.43	4,855,138.00	77,346.02	1.62%
2. Federal Revenues						
Every Student Succeeds Act (Title I-V)	8290	128,620.00	-	127,915.00	(705.00)	-0.55%
Special Education - Federal	8181, 8182	39,520.00	-	43,225.00	3,705.00	9.38%
Child Nutrition - Federal	8220	107,043.72	-	103,548.66	(3,495.06)	-3.27%
Donated Food Commodities	8221	-	-	-	-	
Other Federal Revenues	8110, 8260-8299	-	-	0.00	0.00	New
Total, Federal Revenues		275,183.72	-	274,688.66	(495.06)	-0.18%
3. Other State Revenues						
Special Education - State	StateRevSE	262,993.44	48,138.00	267,102.71	4,109.27	1.56%
All Other State Revenues	StateRevAO	1,238,373.56	6,609.21	537,381.53	(700,992.03)	-56.61%
Total, Other State Revenues		1,501,367.00	54,747.21	804,484.25	(696,882.75)	-46.42%
4. Other Local Revenues						
All Other Local Revenues	LocalRevAO	84,878.84	3,229.24	84,878.84	-	0.00%
Total, Local Revenues		84,878.84	3,229.24	84,878.84	-	0.00%
5. TOTAL REVENUES		6,639,221.54	890,172.88	6,019,189.75	(620,031.80)	-9.34%
<b>B. EXPENDITURES</b>						
1. Certificated Salaries						
Certificated Teachers' Salaries	1100	1,298,087.00	395,006.21	1,490,991.36	192,904.36	14.86%
Certificated Pupil Support Salaries	1200	68,783.00	-	125,484.37	56,701.37	82.44%
Certificated Supervisors' and Administrators' Salaries	1300	328,176.00	112,962.28	335,655.68	7,479.68	2.28%
Other Certificated Salaries	1900	-	68,871.80	-	-	
Total, Certificated Salaries		1,695,046.00	576,840.29	1,952,131.41	257,085.41	15.17%
2. Non-certificated Salaries						
Non-certificated Instructional Aides' Salaries	2100	224,347.20	54,457.60	234,387.43	10,040.23	4.48%
Non-certificated Support Salaries	2200	228,011.83	21,362.03	183,841.05	(44,170.78)	-19.37%
Non-certificated Supervisors' and Administrators' Sal.	2300	101,333.90	-	-	(101,333.90)	(100%)
Clerical and Office Salaries	2400	177,787.96	52,704.87	155,951.38	(21,836.58)	-12.28%
Other Non-certificated Salaries	2900	-	-	-	-	
Total, Non-certificated Salaries		731,480.89	128,524.50	574,179.86	(157,301.03)	-21.50%
3. Employee Benefits						
STRS	3101-3102	-	-	-	-	
PERS	3201-3202	-	-	-	-	
OASDI / Medicare / Alternative	3301-3302	185,630.00	53,864.12	195,059.94	9,429.94	5.08%
Health and Welfare Benefits	3401-3402	169,600.00	45,526.19	222,326.19	52,726.19	31.09%
Unemployment Insurance	3501-3502	21,665.00	2,043.46	21,083.46	(581.54)	-2.68%
Workers' Compensation Insurance	3601-3602	33,971.38	5,334.78	35,849.09	1,877.71	5.53%
OPEB, Allocated	3701-3702	-	-	-	-	
OPEB, Active Employees	3751-3752	-	-	-	-	
Other Employee Benefits	3901-3902	72,795.82	872.08	10,100.57	(62,695.25)	-86.12%
Total, Employee Benefits		483,662.20	107,640.63	484,419.25	757.05	0.16%

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

Charter School Name: John Henry High School  
(continued) \_\_\_\_\_  
CDS #: 07-77354-0132233  
Charter Approving Entity: State Department of Education  
County: Contra Costa  
Charter #: 1741  
Fiscal Year: 2024-25

					1st Interim vs. Adopted Budget Increase, (Decrease)	
Description	Object Code	7/1 Adopted Budget (X)	Actuals thru 10/31 (Y)	1st Interim Budget (Z)	\$ Difference (Z) vs. (X)	% Change (Z) vs. (X)
<b>4. Books and Supplies</b>						
Approved Textbooks and Core Curricula Materials	4100	150,000.00	32,970.33	150,000.00	-	0.00%
Books and Other Reference Materials	4200	10,000.00	-	10,000.00	-	0.00%
Materials and Supplies	4300	120,000.00	61,415.83	121,850.45	1,850.45	1.54%
Noncapitalized Equipment	4400	70,000.00	847.82	70,400.00	400.00	0.57%
Food	4700	117,175.69	11,826.64	119,184.35	2,008.66	1.71%
Total, Books and Supplies		467,175.69	107,060.62	471,434.80	4,259.11	0.91%
<b>5. Services and Other Operating Expenditures</b>						
Subagreements for Services	5100	280,051.34	84,952.93	324,519.72	44,468.38	15.88%
Travel and Conferences	5200	5,000.00	-	5,000.00	-	0.00%
Dues and Memberships	5300	4,600.00	1,430.00	4,600.00	-	0.00%
Insurance	5400	27,000.00	17,083.23	27,000.00	-	0.00%
Operations and Housekeeping Services	5500	281,900.00	64,125.46	281,900.00	-	0.00%
Rentals, Leases, Repairs, and Noncap. Improvements	5600	1,168,640.00	442,439.60	1,168,639.55	(0.45)	0.00%
Transfers of Direct Costs	5700-5799	-	-	-	-	-
Professional/Consulting Services and Operating Expend.	5800	1,193,333.64	136,038.93	1,255,407.50	62,073.86	5.20%
Communications	5900	32,000.00	5,325.54	32,000.00	-	0.00%
Total, Services and Other Operating Expenditures		2,992,524.99	751,395.69	3,099,066.77	106,541.78	3.56%
<b>6. Capital Outlay (Objects 6100-6170, 6200-6500 modified accrual basis only)</b>						
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	61,100.00	-	61,100.00	-	0.00%
Total, Capital Outlay		61,100.00	-	61,100.00	-	0.00%
<b>7. Other Outgo</b>						
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		-	-	-	-	-
<b>8. TOTAL EXPENDITURES</b>		6,430,989.77	1,671,461.73	6,642,332.09	211,342.32	3.29%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b>		208,231.78	(781,288.85)	(623,142.34)	(831,374.12)	-399.25%

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

Charter School Name: John Henry High School  
(continued) \_\_\_\_\_  
CDS #: 07-77354-0132233  
Charter Approving Entity: State Department of Education  
County: Contra Costa  
Charter #: 1741  
Fiscal Year: 2024-25

					1st Interim vs. Adopted Budget Increase, (Decrease)	
Description	Object Code	7/1 Adopted Budget (X)	Actuals thru 10/31 (Y)	1st Interim Budget (Z)	\$ Difference (Z) vs. (X)	% Change (Z) vs. (X)
<b>D. OTHER FINANCING SOURCES / USES</b>						
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		-	-	-	-	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>		208,231.78	(781,288.85)	(623,142.34)	(831,374.12)	-399.25%
<b>F. FUND BALANCE, RESERVES</b>						
1. Beginning Fund Balance						
a. As of July 1	9791	1,436,515.32	2,268,377.00	2,268,377.00	831,861.68	57.91%
b. Adjustments/Restatements	9793, 9795	-	-	-	-	
c. Adjusted Beginning Fund Balance		1,436,515.32	2,268,377.00	2,268,377.00		
2. Ending Fund Balance, June 30 (E + F.1.c.)		1,644,747.10	1,487,088.15	1,645,234.66		
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	257,239.59	91,869.27	265,693.28	8,453.69	3.29%
Unassigned/Unappropriated Amount	9790	1,387,507.51	1,395,218.88	1,379,541.37	(7,966.13)	-0.57%



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

Charter School Name: John Henry High School  
 (continued) \_\_\_\_\_  
 CDS #: 07-77354-0132233  
 Charter Approving Entity: State Department of Education  
 County: Contra Costa  
 Charter #: 1741  
 Fiscal Year: 2024-25

*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 2024-25			Totals for #N/A	Totals for #N/A
		Unrestricted	Restricted	Total		
<b>A. REVENUES</b>						
1. LCFF Sources						
State Aid - Current Year	8011	4,793,388.00	0.00	4,793,388.00	5,397,004.00	5,878,843.00
Education Protection Account State Aid - Current Year	8012	61,750.00	0.00	61,750.00	67,450.00	71,250.00
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	0.00	0.00	0.00	0.00	0.00
Other LCFF Transfers	8091, 8097	0.00	0.00	0.00		
Total, LCFF Sources		4,855,138.00	0.00	4,855,138.00	5,464,454.00	5,950,093.00
2. Federal Revenues						
Every Student Succeeds Act (Title I - V)	8290	0.00	127,915.00	127,915.00	139,722.54	147,594.23
Special Education - Federal	8181, 8182	0.00	43,225.00	43,225.00	47,215.00	49,875.00
Child Nutrition - Federal	8220	0.00	103,548.66	103,548.66	113,107.00	119,479.23
Donated Food Commodities	8221	0.00	0.00	0.00		
Other Federal Revenues	8110, 8260-8299	0.00	0.00	0.00		
Total, Federal Revenues		0.00	274,688.66	274,688.66	300,044.54	316,948.46
3. Other State Revenues						
Special Education - State	StateRevSE	0.00	267,102.71	267,102.71	291,758.35	308,195.44
All Other State Revenues	StateRevAO	84,069.97	453,311.56	537,381.53	1,048,051.77	986,236.59
Total, Other State Revenues		84,069.97	720,414.28	804,484.25	1,339,810.12	1,294,432.03
4. Other Local Revenues						
All Other Local Revenues	LocalRevAO	84,878.84	0.00	84,878.84	92,713.81	97,937.12
Total, Local Revenues		84,878.84	0.00	84,878.84	92,713.81	97,937.12
5. TOTAL REVENUES		5,024,086.81	995,102.94	6,019,189.75	7,197,022.47	7,659,410.61
<b>B. EXPENDITURES</b>						
1. Certificated Salaries						
Certificated Teachers' Salaries	1100	1,490,991.36	0.00	1,490,991.36	1,561,182.39	1,605,991.23
Certificated Pupil Support Salaries	1200	125,484.37	0.00	125,484.37	76,481.11	78,836.73
Certificated Supervisors' and Administrators' Salaries	1300	335,655.68	0.00	335,655.68	343,827.47	354,417.36
Other Certificated Salaries	1900	0.00	0.00	0.00		
Total, Certificated Salaries		1,952,131.41	0.00	1,952,131.41	1,981,490.97	2,039,245.32
2. Non-certificated Salaries						
Non-certificated Instructional Aides' Salaries	2100	234,387.43	0.00	234,387.43	254,652.44	262,495.74
Non-certificated Support Salaries	2200	183,841.05	0.00	183,841.05	237,009.33	244,309.21
Non-certificated Supervisors' and Administrators' Sal.	2300	0.00	0.00	0.00		
Clerical and Office Salaries	2400	155,951.38	0.00	155,951.38	159,407.44	164,317.19
Other Non-certificated Salaries	2900	0.00	0.00	0.00		
Total, Non-certificated Salaries		574,179.86	0.00	574,179.86	651,069.21	671,122.14

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Description	Object Code	FY 2024-25			Totals for #N/A	Totals for #N/A
		Unrestricted	Restricted	Total		
<b>3. Employee Benefits</b>						
STRS	3101-3102	0.00	0.00	0.00		
PERS	3201-3202	0.00	0.00	0.00		
OASDI / Medicare / Alternative	3301-3302	195,059.94	0.00	195,059.94	201,390.85	207,343.11
Health and Welfare Benefits	3401-3402	222,326.19	0.00	222,326.19	280,998.90	289,653.67
Unemployment Insurance	3501-3502	21,083.46	0.00	21,083.46	23,800.00	23,800.00
Workers' Compensation Insurance	3601-3602	35,849.09	0.00	35,849.09	36,855.84	37,945.14
OPEB, Allocated	3701-3702	0.00	0.00	0.00		
OPEB, Active Employees	3751-3752	0.00	0.00	0.00		
Other Employee Benefits	3901-3902	10,100.57	0.00	10,100.57	13,162.80	13,551.84
Total, Employee Benefits		484,419.25	0.00	484,419.25	556,208.40	572,293.76
<b>4. Books and Supplies</b>						
Approved Textbooks and Core Curricula Materials	4100	150,000.00	0.00	150,000.00	167,123.08	180,069.23
Books and Other Reference Materials	4200	10,000.00	0.00	10,000.00	11,141.54	12,004.62
Materials and Supplies	4300	104,992.70	16,857.75	121,850.45	135,760.15	146,276.78
Noncapitalized Equipment	4400	70,400.00	0.00	70,400.00	78,436.43	84,512.49
Food	4700	378.62	118,805.73	119,184.35	132,789.70	143,076.22
Total, Books and Supplies		335,771.32	135,663.48	471,434.80	525,250.89	565,939.34
<b>5. Services and Other Operating Expenditures</b>						
Subagreements for Services	5100	324,519.72	0.00	324,519.72	362,594.73	387,487.43
Travel and Conferences	5200	5,000.00	0.00	5,000.00	5,570.77	6,002.31
Dues and Memberships	5300	4,600.00	0.00	4,600.00	5,125.11	5,522.12
Insurance	5400	27,000.00	0.00	27,000.00	30,082.15	32,412.46
Operations and Housekeeping Services	5500	281,900.00	0.00	281,900.00	314,079.97	338,410.11
Rentals, Leases, Repairs, and Noncap. Improvements	5600	747,442.80	421,196.75	1,168,639.55	1,302,044.25	1,402,906.83
Transfers of Direct Costs	5700-5799	0.00	0.00	0.00		
Professional/Consulting Services and Operating Expend.	5800	1,243,899.50	11,508.00	1,255,407.50	1,358,800.48	1,452,610.36
Communications	5900	32,000.00	0.00	32,000.00	35,652.92	38,414.77
Total, Services and Other Operating Expenditures		2,666,362.02	432,704.75	3,099,066.77	3,413,950.39	3,663,766.39
<b>6. Capital Outlay (Obj. 6100-6170, 6200-6500 for mod. accr. basis only)</b>						
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	61,100.00	0.00	61,100.00	62,322.00	63,568.44
Total, Capital Outlay		61,100.00	0.00	61,100.00	62,322.00	63,568.44
<b>7. Other Outgo</b>						
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
<b>8. TOTAL EXPENDITURES</b>		6,073,963.86	568,368.23	6,642,332.09	7,190,291.86	7,575,935.39
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b>		(1,049,877.05)	426,734.71	(623,142.34)	6,730.60	83,475.21

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Description	Object Code	FY 2024-25			Totals for #N/A	Totals for #N/A
		Unrestricted	Restricted	Total		
<b>D. OTHER FINANCING SOURCES / USES</b>						
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	0.00	0.00	0.00	0.00	0.00
4. TOTAL OTHER FINANCING SOURCES / USES		0.00	0.00	0.00	0.00	0.00
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>		(1,049,877.05)	426,734.71	(623,142.34)	6,730.60	83,475.21
<b>F. FUND BALANCE, RESERVES</b>						
1. Beginning Fund Balance						
a. As of July 1	9791	1,028,291.81	1,240,085.19	2,268,377.00	1,645,234.66	1,651,965.26
b. Adjustments/Restatements	9793, 9795	0.00	0.00	0.00		
c. Adjusted Beginning Balance		1,028,291.81	1,240,085.19	2,268,377.00	1,645,234.66	1,651,965.26
2. Ending Fund Balance, June 30 (E + F.1.c.)		(21,585.24)	1,666,819.90	1,645,234.66	1,651,965.26	1,735,440.47
Components of Ending Fund Balance:						
a. Nonspendable						
Revolving Cash (equals object 9130)	9711	0.00	0.00	0.00	0.00	0.00
Stores (equals object 9320)	9712	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures (equals object 9330)	9713	0.00	0.00	0.00	0.00	0.00
All Others	9719	0.00	0.00	0.00	0.00	0.00
b. Restricted	9740		0.00	0.00	0.00	0.00
c. Committed						
Stabilization Arrangements	9750	0.00	0.00	0.00	0.00	0.00
Other Commitments	9760	0.00	0.00	0.00	0.00	0.00
d. Assigned						
Other Assignments	9780	0.00	0.00	0.00	0.00	0.00
e. Unassigned/Unappropriated						
Reserve for Economic Uncertainties	9789	265,693.28	0.00	265,693.28	287,611.67	303,037.42
Unassigned/Unappropriated Amount	9790	(287,278.53)	1,666,819.90	1,379,541.37	1,364,353.59	1,432,403.06

# Coversheet

## Approval of Grad Night Proposal for OCHS

<b>Section:</b>	III. Business
<b>Item:</b>	G. Approval of Grad Night Proposal for OCHS
<b>Purpose:</b>	Vote
<b>Submitted by:</b>	
<b>Related Material:</b>	POCHS Grad Night Proposal SY 2025 - Google Docs.pdf



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## Oakland Charter HS Class of 2025 Senior Trip

**Point of Contact:** Jasmine Nash, Site Director

**Event:** Grad Night 2025

**Dates:** 5/21/25 (Universal) or 06/04/25 (Disney)

**Time:** Depart from OCHS: 5:00AM Return to OCHS: 10:00 AM following day

**Location:** TBD (Options: Disneyland, Universal Studios)

**Goal:** Provide an end-of-year field trip for seniors to celebrate the end of their K-12 educational trajectory. Attending a Grad Night event at a theme park is a tradition at most high schools.

**Student Group:** All Graduating OCHS Seniors of 2025 who are in “Good Standing”.

Good Standing means:

- Students are passing all classes that they need to graduate
- Student has not been suspended during the current school year
- Student does not have more than 10 unexcused absences during the school year (students with more than 17 unexcused absences are considered chronically truant in the State of California)

**Chaperones:** Staff Volunteers

- 1 chaperone per every 10 students (10:1 student to staff ratio)
- 1 school administrator will attend the trip
- Final Count of chaperones will be based on student attendance

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**Tentative Itinerary:** Leave early morning, arrive, spend time in the park - including their special grad night celebration, return to OCHS the following morning.

**Transportation:**

The estimate each school contracted for was \$2,623 per bus, per date, plus fees. The bus will come equipped with restrooms, Wi-Fi, phone chargers, up to \$10 million in insurance coverage, and a professional chauffeur to assist with the group's needs.

**Permission Slips:** Issued to all OCHS families, with contact information and details of the trip. No student can attend without a signed permission slip.

*Note:* Below you will find two options for the Senior Trip, one to Disneyland and the other to Universal Studios. Based on student interest, Disneyland is the most popular option. Each option shows ticket options, the inclusions and final prices. The last page will include confirmed fundraising options to make up the difference with the final cost.

**No students will be left out of the trip due to a lack of funds.**

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### Option 1: [Disney Grad Bash](#)

Location: Anaheim, California

Event Date: June 4th

Package Option:

Full-Day Park Hopper® Ticket, Plus Admission to the Disneyland® Resort Grad Nite Private Party Experience at Disney California Adventure® Park

- Access both Disneyland® Park and Disney California Adventure® Park on the same day during normal operating hours, plus admission to the Disneyland® Resort Grad Nite Private Party Experience at Disney California Adventure® Park—beginning at 9:00 PM and ending at 2:00 AM.

Ticket Prices:

- Weekday Dates (Mon-Thurs): \$239 per person
- Weekend Dates (Fri and Sun): \$259 per person

Final Payment Due: 5/14/2025

Chaperone Benefits:

- For the first twenty students, two chaperone tickets will be awarded.
- For every twenty student tickets purchased after one additional free chaperone ticket be awarded.

Meal Voucher: Not Included

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## Option 2: [Universal Studios Grad Bash](#)

Location: Universal City, CA

Event Date: 5/21/2025

Package Option:

- Premium Package - All Day General Admission Ticket to Universal Studios Hollywood, Private Grad Bash Party from 9 PM-2 AM, Souvenir Bag & Promotional Meal Voucher

Ticket Price: **\$133 Per Student**

Final Payment Due: 5/14/2025

### Chaperone Benefits:

- Park admission
- Universal Express Unlimited access during private Grad Bash Party, and
- Access to our private lounge areas with food and drinks.
- One (1) free chaperone Park admission for every fifteen (15) paid student tickets. *The total amount does not round up.* Additional chaperone tickets may be purchased in advance.

### Meal Vouchers:

- Promotional meal voucher is valid for one (1) pre-selected meal item, including a regular soft drink or bottled water. Eligible menu items are designated by an "MV" icon on menu boards of participating restaurant/kiosk locations. Review terms & conditions of promotional meal vouchers and participating restaurants at <https://ushtix.com/promomealvouchertnc>

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## Fundraising Opportunities

We are planning several school-wide fundraisers, led by the senior class, in order to secure enough funds for this specific event as well as other exclusive Class of 2025 programming.

**October**- World's Finest Chocolate

**November** - Double Good

**December/January**- Mrs. Fields

**February**- Bake Sale/Candy Grams

**March**- World's Finest Chocolate

We are looking forward to planning this trip with our seniors and know that this will be a memorable experience for our students. This is a great way to end the year, and will be used as a tool to help reinforce positive behavior and expectations throughout the school year. Thank you for taking the time to review these options. If you have any questions or concerns, please feel free to email me to schedule a time to chat.

Jasmine Nash  
Site Director-OCHS  
jnash@amethodschools.org

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