

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

Charter School Name: North Oakland Community
(continued) Charter School
CDS #: 01-61259-6117972
Charter Approving Entity: Oakland Unified
County: Alameda
Charter #: 0302
Fiscal Year: 2023/24

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) 2023/24 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: Jimmie Brown Title: Principal

To the County Superintendent of Schools:
(x) 2023/24 CHARTER SCHOOL FIRST INTERIM FINANCIAL REPORT -- ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to *Education Code* Section 47604.33.

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

Print
Name: Minh Co Title: Accounting Manager

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

For Approving Entity:

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

For Charter School:

Jim Weber
Name
Charter Impact
Title
925-750-8090
Phone
jweber@charterimpact.com
E-mail

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

ACOE District Advisor

Date

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

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(continued) Charter School _____
CDS #: 01-61259-6117972
Charter Approving Entity: Oakland Unified
County: Alameda
Charter #: 0302
Fiscal Year: 2023/24

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	820,200.00	-	820,200.00	110,444.00	-	110,444.00	624,521.00	-	624,521.00
Education Protection Account State Aid - Current Year	8012	457,233.00	-	457,233.00	83,341.00	-	83,341.00	334,291.00	-	334,291.00
State Aid - Prior Years	8019	-	-	-	14,660.25	-	14,660.25	-	-	-
Transfers to Charter Schools in Lieu of Property Taxes	8096	504,276.00	-	504,276.00	94,193.00	-	94,193.00	363,288.00	-	363,288.00
Other LCFF Transfers	8091, 8097	-	-	-	-	-	-	-	-	-
Total, LCFFSources		1,781,709.00	-	1,781,709.00	302,638.25	-	302,638.25	1,322,100.00	-	1,322,100.00
2. Federal Revenues										
No Child Left Behind/Every Student Succeeds Act	8290	-	48,799.00	48,799.00	-	6,852.51	6,852.51	-	43,865.00	43,865.00
Special Education - Federal	8181, 8182	-	-	-	-	-	-	-	-	-
Child Nutrition - Federal	8220	-	60,429.00	60,429.00	-	-	-	-	44,834.48	44,834.48
Donated Food Commodities	8221	-	-	-	-	-	-	-	-	-
Other Federal Revenues	8110, 8260-8299	-	100,000.00	100,000.00	-	-	-	-	-	-
Total, Federal Revenues		-	209,228.00	209,228.00	-	6,852.51	6,852.51	-	88,699.48	88,699.48
3. Other State Revenues										
Special Education - State	StateRevSE	-	-	-	-	-	-	-	-	-
All Other State Revenues	StateRevAO	26,909.00	534,057.00	560,966.00	12,833.57	3,917.61	16,751.18	33,350.40	668,002.99	701,353.39
Total, Other State Revenues		26,909.00	534,057.00	560,966.00	12,833.57	3,917.61	16,751.18	33,350.40	668,002.99	701,353.39
4. Other Local Revenues										
All Other Local Revenues	LocalRevAO	205,000.00	-	205,000.00	83,508.21	-	83,508.21	224,824.88	-	224,824.88
Total, Local Revenues		205,000.00	-	205,000.00	83,508.21	-	83,508.21	224,824.88	-	224,824.88
5. TOTAL REVENUES		2,013,618.00	743,285.00	2,756,903.00	398,980.03	10,770.12	409,750.15	1,580,275.28	756,702.47	2,336,977.75
B. EXPENDITURES										
1. Certificated Salaries										
Certificated Teachers' Salaries	1100	532,738.00	115,185.00	647,923.00	143,571.05	-	143,571.05	305,941.50	129,343.66	435,285.16
Certificated Pupil Support Salaries	1200	-	-	-	-	-	-	-	-	-
Certificated Supervisors' and Administrators' Salaries	1300	150,000.00	-	150,000.00	60,131.43	-	60,131.43	160,131.43	-	160,131.43
Other Certificated Salaries	1900	-	-	-	-	-	-	-	-	-
Total, Certificated Salaries		682,738.00	115,185.00	797,923.00	203,702.48	-	203,702.48	466,072.93	129,343.66	595,416.59
2. Non-certificated Salaries										
Non-certificated Instructional Aides' Salaries	2100	62,064.00	137,936.00	200,000.00	76,351.23	7,134.47	83,485.70	23,649.00	183,268.66	206,917.66
Non-certificated Support Salaries	2200	78,800.00	-	78,800.00	27,904.74	-	27,904.74	80,438.07	-	80,438.07
Non-certificated Supervisors' and Administrators' Sal.	2300	63,860.00	-	63,860.00	22,767.79	-	22,767.79	66,167.79	-	66,167.79
Clerical and Office Salaries	2400	15,034.00	34,966.00	50,000.00	17,173.54	1,733.63	18,907.17	40,911.79	11,328.71	52,240.50
Other Non-certificated Salaries	2900	-	80,000.00	80,000.00	-	31,594.72	31,594.72	-	83,254.72	83,254.72
Total, Non-certificated Salaries		219,758.00	252,902.00	472,660.00	144,197.30	40,462.82	184,660.12	211,166.65	277,852.09	489,018.74
3. Employee Benefits										
STRS	3101-3102	130,403.00	22,000.00	152,403.00	36,177.23	-	36,177.23	82,685.91	24,704.64	107,390.55
PERS	3201-3202	-	-	-	-	-	-	-	-	-
OASDI / Medicare / Alternative	3301-3302	26,711.00	21,017.00	47,728.00	13,861.11	3,095.41	16,956.52	20,742.79	23,131.17	43,873.96
Health and Welfare Benefits	3401-3402	80,781.00	11,019.00	91,800.00	20,824.92	-	20,824.92	58,758.25	5,400.00	64,158.25
Unemployment Insurance	3501-3502	4,830.00	-	4,830.00	1,147.06	-	1,147.06	5,179.06	-	5,179.06
Workers' Compensation Insurance	3601-3602	7,220.00	2,945.00	10,165.00	1,683.97	266.63	1,950.60	3,923.61	3,257.57	7,181.18
OPEB, Allocated	3701-3702	-	-	-	-	-	-	-	-	-
OPEB, Active Employees	3751-3752	-	-	-	-	-	-	-	-	-
Other Employee Benefits	3901-3902	-	-	-	-	-	-	-	-	-
Total, Employee Benefits		249,945.00	56,981.00	306,926.00	73,694.29	3,362.04	77,056.33	171,289.62	56,493.38	227,783.00
4. Books and Supplies										
Approved Textbooks and Core Curricula Materials	4100	12,000.00	-	12,000.00	10,642.17	-	10,642.17	12,000.00	-	12,000.00
Books and Other Reference Materials	4200	-	-	-	283.86	-	283.86	284.00	-	284.00
Materials and Supplies	4300	63,238.00	9,762.00	73,000.00	34,789.49	-	34,789.49	65,757.30	7,242.70	73,000.00
Noncapitalized Equipment	4400	10,000.00	-	10,000.00	-	-	-	10,000.00	-	10,000.00
Food	4700	-	71,936.00	71,936.00	-	7,233.00	7,233.00	-	53,371.50	53,371.50
Total, Books and Supplies		85,238.00	81,698.00	166,936.00	45,715.52	7,233.00	52,948.52	88,041.30	60,614.20	148,655.50
5. Services and Other Operating Expenditures										
Subagreements for Services	5100	298,614.00	24,000.00	322,614.00	12,005.81	-	12,005.81	249,913.40	66,813.74	316,727.14
Travel and Conferences	5200	1,200.00	-	1,200.00	205.49	-	205.49	1,200.00	-	1,200.00
Dues and Memberships	5300	13,650.00	-	13,650.00	21,804.00	-	21,804.00	23,165.00	-	23,165.00
Insurance	5400	61,611.00	-	61,611.00	36,840.10	-	36,840.10	61,610.62	-	61,610.62
Operations and Housekeeping Services	5500	34,768.00	-	34,768.00	10,515.05	-	10,515.05	34,767.56	-	34,767.56
Rentals, Leases, Repairs, and Noncap. Improvements	5600	187,642.00	201,245.00	388,887.00	139,846.28	-	139,846.28	244,576.47	149,311.40	393,887.87
Transfers of Direct Costs	5700-5799	-	-	-	-	-	-	-	-	-
Professional/Consulting Services and Operating Expend.	5800	175,742.00	11,274.00	187,016.00	75,160.04	-	75,160.04	179,380.33	16,274.00	195,654.33
Communications	5900	9,840.00	-	9,840.00	1,682.12	-	1,682.12	9,840.00	-	9,840.00
Total, Services and Other Operating Expenditures		783,067.00	236,519.00	1,019,586.00	298,058.89	-	298,058.89	804,453.38	232,399.14	1,036,852.52

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

Charter School Name: North Oakland Community
(continued) Charter School
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County: Alameda
Charter #: 0302
Fiscal Year: 2023/24

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
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	10,573.00	-	10,573.00	3,524.28	-	3,524.28	10,572.86	-	10,572.86
Amortization Expense-Lease Assets	6910	-	-	-	-	-	-	-	-	-
Total, Capital Outlay		10,573.00	-	10,573.00	3,524.28	-	3,524.28	10,572.86	-	10,572.86
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		2,031,319.00	743,285.00	2,774,604.00	768,892.76	51,057.86	819,950.62	1,751,596.74	756,702.47	2,508,299.21
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		(17,701.00)	-	(17,701.00)	(369,912.73)	(40,287.74)	(410,200.47)	(171,321.46)	-	(171,321.46)
D. OTHER FINANCING SOURCES / USES										
1. Other Sources	8930-8979	-	-	-	-	-	-	-	-	-
2. Less: Other Uses	7630-7699	-	-	-	-	-	-	-	-	-
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	-	-	-	-	-	-	-	-	-
4. TOTAL OTHER FINANCING SOURCES / USES		-	-	-	-	-	-	-	-	-
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		(17,701.00)	-	(17,701.00)	(369,912.73)	(40,287.74)	(410,200.47)	(171,321.46)	-	(171,321.46)
F. FUND BALANCE, RESERVES										
1. Beginning Fund Balance										
a. As of July 1	9791	453,454.00	10,067.00	463,521.00	416,246.30	10,067.00	426,313.30	416,246.30	10,067.00	426,313.30
b. Adjustments to Beginning Balance	9793, 9795			-			-			-
c. Adjusted Beginning Balance		453,454.00	10,067.00	463,521.00	416,246.30	10,067.00	426,313.30	416,246.30	10,067.00	426,313.30
2. Ending Fund Balance, June 30 (E + F.1.c.)		435,753.00	10,067.00	445,820.00	46,333.57	(30,220.74)	16,112.83	244,924.84	10,067.00	254,991.84
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		10,067.00	10,067.00		(30,220.74)	(30,220.74)		10,067.00	10,067.00
c. Committed										
Stabilization Arrangements	9750	-	-	-	-	-	-	-	-	-
Other Commitments	9760	-	-	-	-	-	-	-	-	-
d. Assigned										
Other Assignments	9780	-	-	-	-	-	-	-	-	-
e Unassigned/Unappropriated										
Reserve for Economic Uncertainties	9789	140,000.00	-	140,000.00	-	-	-	126,000.00	-	126,000.00
Unassigned/Unappropriated Amount	9790	295,753.00	-	295,753.00	46,333.57	-	46,333.57	118,924.84	-	118,924.84

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(continued) Charter School
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County: Alameda
Charter #: 0302
Fiscal Year: 2023/24

					1st Interim vs. Adopted Budget Increase, (Decrease)	
Description	Object Code	7/1 Adopted Budget (X)	Actuals thru 10/31 (Y)	1st Interim Budget (Z)	\$ Difference (Z) vs. (X)	% Change (Z) vs. (X)
A. REVENUES						
1. LCFF/Revenue Limit Sources						
State Aid - Current Year	8011	820,200.00	110,444.00	624,521.00	(195,679.00)	-23.86%
Education Protection Account State Aid - Current Year	8012	457,233.00	83,341.00	334,291.00	(122,942.00)	-26.89%
State Aid - Prior Years	8019	-	14,660.25	-	-	
Transfers to Charter Schools Funding in Lieu of Property Taxes	8096	504,276.00	94,193.00	363,288.00	(140,988.00)	-27.96%
Other LCFF Transfers	8091, 8097	-	-	-	-	
Total, LCFF Sources		1,781,709.00	302,638.25	1,322,100.00	(459,609.00)	-25.80%
2. Federal Revenues						
No Child Left Behind/Every Student Succeeds Act	8290	48,799.00	6,852.51	43,865.00	(4,934.00)	-10.11%
Special Education - Federal	8181, 8182	-	-	-	-	
Child Nutrition - Federal	8220	60,429.00	-	44,834.48	(15,594.52)	-25.81%
Donated Food Commodities	8221	-	-	-	-	
Other Federal Revenues	8110, 8260-8299	100,000.00	-	-	(100,000.00)	(100%)
Total, Federal Revenues		209,228.00	6,852.51	88,699.48	(120,528.52)	-57.61%
3. Other State Revenues						
Special Education - State	StateRevSE	-	-	-	-	
All Other State Revenues	StateRevAO	560,966.00	16,751.18	701,353.39	140,387.39	25.03%
Total, Other State Revenues		560,966.00	16,751.18	701,353.39	140,387.39	25.03%
4. Other Local Revenues						
All Other Local Revenues	LocalRevAO	205,000.00	83,508.21	224,824.88	19,824.88	9.67%
Total, Local Revenues		205,000.00	83,508.21	224,824.88	19,824.88	9.67%
5. TOTAL REVENUES		2,756,903.00	409,750.15	2,336,977.75	(419,925.25)	-15.23%
B. EXPENDITURES						
1. Certificated Salaries						
Certificated Teachers' Salaries	1100	647,923.00	143,571.05	435,285.16	(212,637.84)	-32.82%
Certificated Pupil Support Salaries	1200	-	-	-	-	
Certificated Supervisors' and Administrators' Salaries	1300	150,000.00	60,131.43	160,131.43	10,131.43	6.75%
Other Certificated Salaries	1900	-	-	-	-	
Total, Certificated Salaries		797,923.00	203,702.48	595,416.59	(202,506.41)	-25.38%
2. Non-certificated Salaries						
Non-certificated Instructional Aides' Salaries	2100	200,000.00	83,485.70	206,917.66	6,917.66	3.46%
Non-certificated Support Salaries	2200	78,800.00	27,904.74	80,438.07	1,638.07	2.08%
Non-certificated Supervisors' and Administrators' Sal.	2300	63,860.00	22,767.79	66,167.79	2,307.79	3.61%
Clerical and Office Salaries	2400	50,000.00	18,907.17	52,240.50	2,240.50	4.48%
Other Non-certificated Salaries	2900	80,000.00	31,594.72	83,254.72	3,254.72	4.07%
Total, Non-certificated Salaries		472,660.00	184,660.12	489,018.74	16,358.74	3.46%
3. Employee Benefits						
STRS	3101-3102	152,403.00	36,177.23	107,390.55	(45,012.45)	-29.54%
PERS	3201-3202	-	-	-	-	
OASDI / Medicare / Alternative	3301-3302	47,728.00	16,956.52	43,873.96	(3,854.04)	-8.08%
Health and Welfare Benefits	3401-3402	91,800.00	20,824.92	64,158.25	(27,641.75)	-30.11%
Unemployment Insurance	3501-3502	4,830.00	1,147.06	5,179.06	349.06	7.23%
Workers' Compensation Insurance	3601-3602	10,165.00	1,950.60	7,181.18	(2,983.82)	-29.35%
OPEB, Allocated	3701-3702	-	-	-	-	
OPEB, Active Employees	3751-3752	-	-	-	-	
Other Employee Benefits	3901-3902	-	-	-	-	
Total, Employee Benefits		306,926.00	77,056.33	227,783.00	(79,143.00)	-25.79%

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Description	Object Code	7/1 Adopted Budget (X)	Actuals thru 10/31 (Y)	1st Interim Budget (Z)	\$ Difference (Z) vs. (X)	% Change (Z) vs. (X)
4. Books and Supplies						
Approved Textbooks and Core Curricula Materials	4100	12,000.00	10,642.17	12,000.00	-	0.00%
Books and Other Reference Materials	4200	-	283.86	284.00	284.00	New
Materials and Supplies	4300	73,000.00	34,789.49	73,000.00	-	0.00%
Noncapitalized Equipment	4400	10,000.00	-	10,000.00	-	0.00%
Food	4700	71,936.00	7,233.00	53,371.50	(18,564.50)	-25.81%
Total, Books and Supplies		166,936.00	52,948.52	148,655.50	(18,280.50)	-10.95%
5. Services and Other Operating Expenditures						
Subagreements for Services	5100	322,614.00	12,005.81	316,727.14	(5,886.86)	-1.82%
Travel and Conferences	5200	1,200.00	205.49	1,200.00	-	0.00%
Dues and Memberships	5300	13,650.00	21,804.00	23,165.00	9,515.00	69.71%
Insurance	5400	61,611.00	36,840.10	61,610.62	(0.38)	0.00%
Operations and Housekeeping Services	5500	34,768.00	10,515.05	34,767.56	(0.44)	0.00%
Rentals, Leases, Repairs, and Noncap. Improvements	5600	388,887.00	139,846.28	393,887.87	5,000.87	1.29%
Transfers of Direct Costs	5700-5799	-	-	-	-	
Professional/Consulting Services and Operating Expend.	5800	187,016.00	75,160.04	195,654.33	8,638.33	4.62%
Communications	5900	9,840.00	1,682.12	9,840.00	-	0.00%
Total, Services and Other Operating Expenditures		1,019,586.00	298,058.89	1,036,852.52	17,266.52	1.69%
6. Capital Outlay (Objects 6100-6170, 6200-6500 modified accrual basis only)						
Land and Land Improvements	6100-6170	-	-	-	-	
Buildings and Improvements of Buildings	6200	-	-	-	-	
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	-	-	-	-	
Equipment	6400	-	-	-	-	
Equipment Replacement	6500	-	-	-	-	
<i>Depreciation Expense (for accrual basis only)</i>	6900	10,573.00	3,524.28	10,572.86	(0.14)	0.00%
<i>Amortization Expense-Lease Assets</i>	6910	-	-	-	-	
Total, Capital Outlay		10,573.00	3,524.28	10,572.86	(0.14)	0.00%
7. Other Outgo						
Tuition to Other Schools	7110-7143	-	-	-	-	
Transfers of Pass-through Revenues to Other LEAs	7211-7213	-	-	-	-	
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE	-	-	-	-	
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	-	-	-	-	
All Other Transfers	7281-7299	-	-	-	-	
Transfers of Indirect Costs	7300-7399	-	-	-	-	
Debt Service:						
Interest	7438	-	-	-	-	
Principal (for modified accrual basis only)	7439	-	-	-	-	
Total, Other Outgo		-	-	-	-	
8. TOTAL EXPENDITURES		2,774,604.00	819,950.62	2,508,299.21	(266,304.79)	-9.60%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		(17,701.00)	(410,200.47)	(171,321.46)	(153,620.46)	867.86%

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

Charter School Name: North Oakland Community
(continued) Charter School
CDS #: 01-61259-6117972
Charter Approving Entity: Oakland Unified
County: Alameda
Charter #: 0302
Fiscal Year: 2023/24

					1st Interim vs. Adopted Budget Increase, (Decrease)	
Description	Object Code	7/1 Adopted Budget (X)	Actuals thru 10/31 (Y)	1st Interim Budget (Z)	\$ Difference (Z) vs. (X)	% Change (Z) vs. (X)
D. OTHER FINANCING SOURCES / USES						
1. Other Sources	8930-8979	-	-	-	-	
2. Less: Other Uses	7630-7699	-	-	-	-	
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	-	-	-	-	
4. TOTAL OTHER FINANCING SOURCES / USES		-	-	-	-	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		(17,701.00)	(410,200.47)	(171,321.46)	(153,620.46)	867.86%
F. FUND BALANCE, RESERVES						
1. Beginning Fund Balance						
a. As of July 1	9791	463,521.00	426,313.30	426,313.30	(37,207.70)	-8.03%
b. Adjustments/Restatements	9793, 9795	-	-	-	-	
c. Adjusted Beginning Fund Balance		463,521.00	426,313.30	426,313.30		
2. Ending Fund Balance, June 30 (E + F.1.c.)		445,820.00	16,112.83	254,991.84		
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	10,067.00	(30,220.74)	10,067.00	-	0.00%
c. Committed						
Stabilization Arrangements	9750	-	-	-	-	
Other Commitments	9760	-	-	-	-	
d. Assigned						
Other Assignments	9780	-	-	-	-	
e. Unassigned/Unappropriated						
Reserve for Economic Uncertainties	9789	140,000.00	-	126,000.00	(14,000.00)	-10.00%
Unassigned/Unappropriated Amount	9790	295,753.00	46,333.57	118,924.84	(176,828.16)	-59.79%

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

Charter School Name: North Oakland Community
(continued) Charter School
CDS #: 01-61259-6117972
Charter Approving Entity: Oakland Unified
County: Alameda
Charter #: 0302
Fiscal Year: 2023/24

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 2023/24			Totals for 2024/25	Totals for 2025/26
		Unrestricted	Restricted	Total		
A. REVENUES						
1. LCFF Sources						
State Aid - Current Year	8011	624,521.00	0.00	624,521.00	719,124.00	754,859.00
Education Protection Account State Aid - Current Year	8012	334,291.00	0.00	334,291.00	356,526.00	374,498.00
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	363,288.00	0.00	363,288.00	372,766.00	379,084.00
Other LCFF Transfers	8091, 8097	0.00	0.00	0.00	0.00	0.00
Total, LCFF Sources		1,322,100.00	0.00	1,322,100.00	1,448,416.00	1,508,441.00
2. Federal Revenues						
Every Student Succeeds Act (Title I - V)	8290	0.00	43,865.00	43,865.00	44,748.00	45,337.00
Special Education - Federal	8181, 8182	0.00	0.00	0.00	14,950.00	15,203.00
Child Nutrition - Federal	8220	0.00	44,834.48	44,834.48	46,004.00	46,784.00
Donated Food Commodities	8221	0.00	0.00	0.00	0.00	0.00
Other Federal Revenues	8110, 8260-8299	0.00	0.00	0.00	0.00	0.00
Total, Federal Revenues		0.00	88,699.48	88,699.48	105,702.00	107,324.00
3. Other State Revenues						
Special Education - State	StateRevSE	0.00	0.00	0.00	95,477.00	97,096.00
All Other State Revenues	StateRevAO	33,350.40	668,002.99	701,353.39	385,690.00	389,229.00
Total, Other State Revenues		33,350.40	668,002.99	701,353.39	481,167.00	486,325.00
4. Other Local Revenues						
All Other Local Revenues	LocalRevAO	224,824.88	0.00	224,824.88	212,109.00	212,823.00
Total, Local Revenues		224,824.88	0.00	224,824.88	212,109.00	212,823.00
5. TOTAL REVENUES		1,580,275.28	756,702.47	2,336,977.75	2,247,394.00	2,314,913.00
B. EXPENDITURES						
1. Certificated Salaries						
Certificated Teachers' Salaries	1100	305,941.50	129,343.66	435,285.16	370,081.00	381,183.00
Certificated Pupil Support Salaries	1200	0.00	0.00	0.00	-	0.00
Certificated Supervisors' and Administrators' Salaries	1300	160,131.43	0.00	160,131.43	154,500.00	159,135.00
Other Certificated Salaries	1900	0.00	0.00	0.00	-	0.00
Total, Certificated Salaries		466,072.93	129,343.66	595,416.59	524,581.00	540,318.00
2. Non-certificated Salaries						
Non-certificated Instructional Aides' Salaries	2100	23,649.00	183,268.66	206,917.66	144,332.00	148,662.00
Non-certificated Support Salaries	2200	80,438.07	0.00	80,438.07	81,164.00	83,599.00
Non-certificated Supervisors' and Administrators' Sal.	2300	66,167.79	0.00	66,167.79	67,053.00	69,065.00
Clerical and Office Salaries	2400	40,911.79	11,328.71	52,240.50	51,500.00	53,045.00
Other Non-certificated Salaries	2900	0.00	83,254.72	83,254.72	79,815.00	82,209.00
Total, Non-certificated Salaries		211,166.65	277,852.09	489,018.74	423,864.00	436,580.00

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

Charter School Name: North Oakland Community
(continued) Charter School
CDS #: 01-61259-6117972
Charter Approving Entity: Oakland Unified
County: Alameda
Charter #: 0302
Fiscal Year: 2023/24

Description	Object Code	FY 2023/24			Totals for 2024/25	Totals for 2025/26
		Unrestricted	Restricted	Total		
3. Employee Benefits						
STRS	3101-3102	82,685.91	24,704.64	107,390.55	100,195.00	103,201.00
PERS	3201-3202	0.00	0.00	0.00	-	0.00
OASDI / Medicare / Alternative	3301-3302	20,742.79	23,131.17	43,873.96	40,032.00	41,233.00
Health and Welfare Benefits	3401-3402	58,758.25	5,400.00	64,158.25	61,800.00	63,654.00
Unemployment Insurance	3501-3502	5,179.06	0.00	5,179.06	4,410.00	4,410.00
Workers' Compensation Insurance	3601-3602	3,923.61	3,257.57	7,181.18	7,588.00	7,815.00
OPEB, Allocated	3701-3702	0.00	0.00	0.00	0.00	0.00
OPEB, Active Employees	3751-3752	0.00	0.00	0.00	0.00	0.00
Other Employee Benefits	3901-3902	0.00	0.00	0.00	0.00	0.00
Total, Employee Benefits		171,289.62	56,493.38	227,783.00	214,025.00	220,313.00
4. Books and Supplies						
Approved Textbooks and Core Curricula Materials	4100	12,000.00	0.00	12,000.00	12,654.00	13,189.00
Books and Other Reference Materials	4200	284.00	0.00	284.00	299.00	312.00
Materials and Supplies	4300	65,757.30	7,242.70	73,000.00	76,979.00	80,233.00
Noncapitalized Equipment	4400	10,000.00	0.00	10,000.00	10,545.00	10,991.00
Food	4700	0.00	53,371.50	53,371.50	56,281.00	58,660.00
Total, Books and Supplies		88,041.30	60,614.20	148,655.50	156,758.00	163,385.00
5. Services and Other Operating Expenditures						
Subagreements for Services	5100	249,913.40	66,813.74	316,727.14	180,346.00	187,005.00
Travel and Conferences	5200	1,200.00	0.00	1,200.00	1,265.00	1,319.00
Dues and Memberships	5300	23,165.00	0.00	23,165.00	24,428.00	25,460.00
Insurance	5400	61,610.62	0.00	61,610.62	64,969.00	67,715.00
Operations and Housekeeping Services	5500	34,767.56	0.00	34,767.56	36,663.00	38,213.00
Rentals, Leases, Repairs, and Noncap. Improvements	5600	244,576.47	149,311.40	393,887.87	395,051.00	396,126.00
Transfers of Direct Costs	5700-5799	0.00	0.00	0.00	0.00	0.00
Professional/Consulting Services and Operating Expend.	5800	179,380.33	16,274.00	195,654.33	198,484.00	202,047.00
Communications	5900	9,840.00	0.00	9,840.00	10,376.00	10,815.00
Total, Services and Other Operating Expenditures		804,453.38	232,399.14	1,036,852.52	911,582.00	928,700.00
6. Capital Outlay (Obj. 6100-6170, 6200-6500 for mod. accr. basis only)						
Land and Land Improvements	6100-6170	0.00	0.00	0.00	0.00	0.00
Buildings and Improvements of Buildings	6200	0.00	0.00	0.00	0.00	0.00
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	0.00	0.00	0.00	0.00	0.00
Equipment	6400	0.00	0.00	0.00	0.00	0.00
Equipment Replacement	6500	0.00	0.00	0.00	0.00	0.00
Depreciation Expense (for accrual basis only)	6900	10,572.86	0.00	10,572.86	7,963.00	7,963.00
Amortization Expense-Lease Assets	6910	0.00	0.00	0.00	0.00	0.00
Total, Capital Outlay		10,572.86	0.00	10,572.86	7,963.00	7,963.00
7. Other Outgo						
Tuition to Other Schools	7110-7143	0.00	0.00	0.00	0.00	0.00
Transfers of Pass-through Revenues to Other LEAs	7211-7213	0.00	0.00	0.00	0.00	0.00
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE	0.00	0.00	0.00	0.00	0.00
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	0.00	0.00	0.00	0.00	0.00
All Other Transfers	7280-7299	0.00	0.00	0.00	0.00	0.00
Transfers of Indirect Costs	7300-7399	0.00	0.00	0.00	0.00	0.00
Debt Service:						
Interest	7438	0.00	0.00	0.00	0.00	0.00
Principal (for modified accrual basis only)	7439	0.00	0.00	0.00	0.00	0.00
Total, Other Outgo		0.00	0.00	0.00	0.00	0.00
8. TOTAL EXPENDITURES		1,751,596.74	756,702.47	2,508,299.21	2,238,773.00	2,297,259.00

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

Charter School Name: North Oakland Community
(continued) Charter School
CDS #: 01-61259-6117972
Charter Approving Entity: Oakland Unified
County: Alameda
Charter #: 0302
Fiscal Year: 2023/24

C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		(171,321.46)	0.00	(171,321.46)	8,621.00	17,654.00
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CHARTER SCHOOL
MULTI-YEAR PROJECTION - ALTERNATIVE FORM
First Interim Report - MYP

Charter School Name: North Oakland Community
(continued) Charter School
CDS #: 01-61259-6117972
Charter Approving Entity: Oakland Unified
County: Alameda
Charter #: 0302
Fiscal Year: 2023/24

Description	Object Code	FY 2023/24			Totals for 2024/25	Totals for 2025/26
		Unrestricted	Restricted	Total		
D. OTHER FINANCING SOURCES / USES						
1. Other Sources	8930-8979	0.00	0.00	0.00	0.00	0.00
2. Less: Other Uses	7630-7699	0.00	0.00	0.00	0.00	0.00
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	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
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		(171,321.46)	0.00	(171,321.46)	8,621.00	17,654.00
F. FUND BALANCE, RESERVES						
1. Beginning Fund Balance						
a. As of July 1	9791	416,246.30	10,067.00	426,313.30	254,991.84	263,612.84
b. Adjustments/Restatements	9793, 9795	0.00	0.00	0.00		
c. Adjusted Beginning Balance		416,246.30	10,067.00	426,313.30	254,991.84	263,612.84
2. Ending Fund Balance, June 30 (E + F.1.c.)		244,924.84	10,067.00	254,991.84	263,612.84	281,266.84
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		10,067.00	10,067.00	10,067.00	10,067.00
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	126,000.00	0.00	126,000.00	115,000.00	115,000.00
Unassigned/Unappropriated Amount	9790	118,924.84	0.00	118,924.84	138,545.84	156,199.84