

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

Charter School Name: North Oakland Community
(continued) Charter School
CDS #: 01-61259-6117972
Charter Approving Entity: Oakland Unified School Distric
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 SECOND INTERIM FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been approved, and is hereby filed by the charter school pursuant to *Education Code* Section 47604.33.

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

Print
Name: Jimmie Brown Title: Principal

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

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

Print
Name: Minh Co Title: Accounting Manager

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

For Approving Entity:

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

For Charter School:

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
Second Interim Report - Detail

Charter School Name: North Oakland Community
(continued) Charter School
CDS #: 01-61259-6117972
Charter Approving Entity: Oakland Unified School District
County: Alameda
Charter #: 0302
Fiscal Year: 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	1st Interim Budget			Actuals thru 1/31			2nd Interim Budget		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
A. REVENUES										
1. LCFF Sources										
State Aid - Current Year	8011	624,521.00	-	624,521.00	267,392.00	-	267,392.00	609,048.00	-	609,048.00
Education Protection Account State Aid - Current Year	8012	334,291.00	-	334,291.00	166,682.00	-	166,682.00	323,313.00	-	323,313.00
State Aid - Prior Years	8019	-	-	-	9,420.25	-	9,420.25	-	-	-
Transfers to Charter Schools in Lieu of Property Taxes	8096	363,288.00	-	363,288.00	181,139.00	-	181,139.00	377,638.00	-	377,638.00
Other LCFF Transfers	8091, 8097	-	-	-	-	-	-	-	-	-
Total, LCFFSources		1,322,100.00	-	1,322,100.00	624,633.25	-	624,633.25	1,309,999.00	-	1,309,999.00
2. Federal Revenues										
No Child Left Behind/Every Student Succeeds Act	8290	-	43,865.00	43,865.00	-	17,962.00	17,962.00	-	44,686.00	44,686.00
Special Education - Federal	8181, 8182	-	-	-	-	-	-	-	-	-
Child Nutrition - Federal	8220	-	44,834.48	44,834.48	-	13,348.23	13,348.23	-	43,362.11	43,362.11
Donated Food Commodities	8221	-	-	-	-	-	-	-	-	-
Other Federal Revenues	8110, 8260-8299	-	-	-	-	-	-	268,000.00	-	268,000.00
Total, Federal Revenues		-	88,699.48	88,699.48	-	31,310.23	31,310.23	268,000.00	88,048.11	356,048.11
3. Other State Revenues										
Special Education - State	StateRevSE	-	-	-	-	-	-	-	-	-
All Other State Revenues	StateRevAO	33,350.40	668,002.99	701,353.39	18,786.45	8,259.23	27,045.68	27,373.30	662,901.80	690,275.10
Total, Other State Revenues		33,350.40	668,002.99	701,353.39	18,786.45	8,259.23	27,045.68	27,373.30	662,901.80	690,275.10
4. Other Local Revenues										
All Other Local Revenues	LocalRevAO	224,824.88	-	224,824.88	186,142.68	-	186,142.68	284,749.54	-	284,749.54
Total, Local Revenues		224,824.88	-	224,824.88	186,142.68	-	186,142.68	284,749.54	-	284,749.54
5. TOTAL REVENUES		1,580,275.28	756,702.47	2,336,977.75	829,562.38	39,569.46	869,131.84	1,890,121.84	750,949.91	2,641,071.75
B. EXPENDITURES										
1. Certificated Salaries										
Certificated Teachers' Salaries	1100	305,941.50	129,343.66	435,285.16	284,176.04	-	284,176.04	330,279.70	120,590.12	450,869.82
Certificated Pupil Support Salaries	1200	-	-	-	-	-	-	-	-	-
Certificated Supervisors' and Administrators' Salaries	1300	160,131.43	-	160,131.43	97,631.44	-	97,631.44	160,131.44	-	160,131.44
Other Certificated Salaries	1900	-	-	-	-	-	-	-	-	-
Total, Certificated Salaries		466,072.93	129,343.66	595,416.59	381,807.48	-	381,807.48	490,411.14	120,590.12	611,001.26
2. Non-certificated Salaries										
Non-certificated Instructional Aides' Salaries	2100	23,649.00	183,268.66	206,917.66	125,111.87	18,708.23	143,820.10	23,649.00	193,820.46	217,469.46
Non-certificated Support Salaries	2200	80,438.07	-	80,438.07	50,545.59	-	50,545.59	83,378.92	-	83,378.92
Non-certificated Supervisors' and Administrators' Sal.	2300	66,167.79	-	66,167.79	39,372.80	-	39,372.80	66,497.80	-	66,497.80
Clerical and Office Salaries	2400	40,911.79	11,328.71	52,240.50	32,774.67	-	32,774.67	43,654.09	9,953.91	53,608.00
Other Non-certificated Salaries	2900	-	83,254.72	83,254.72	-	55,623.97	55,623.97	-	87,911.47	87,911.47
Total, Non-certificated Salaries		211,166.65	277,852.09	489,018.74	247,804.93	74,332.20	322,137.13	217,179.81	291,685.84	508,865.65
3. Employee Benefits										
STRS	3101-3102	82,685.91	24,704.64	107,390.55	61,916.38	-	61,916.38	79,488.12	23,032.71	102,520.83
PERS	3201-3202	-	-	-	-	-	-	-	-	-
OASDI / Medicare / Alternative	3301-3302	20,742.79	23,131.17	43,873.96	24,270.91	5,686.41	29,957.32	21,661.00	24,062.52	45,723.52
Health and Welfare Benefits	3401-3402	58,758.25	5,400.00	64,158.25	46,437.41	-	46,437.41	70,204.08	5,400.00	75,604.08
Unemployment Insurance	3501-3502	5,179.06	-	5,179.06	3,660.91	-	3,660.91	5,928.91	-	5,928.91
Workers' Compensation Insurance	3601-3602	3,923.61	3,257.57	7,181.18	7,123.34	594.66	7,718.00	7,446.31	3,298.22	10,744.53
OPEB, Allocated	3701-3702	-	-	-	-	-	-	-	-	-
OPEB, Active Employees	3751-3752	-	-	-	-	-	-	-	-	-
Other Employee Benefits	3901-3902	-	-	-	-	-	-	-	-	-
Total, Employee Benefits		171,289.62	56,493.38	227,783.00	143,408.95	6,281.07	149,690.02	184,728.42	55,793.45	240,521.87
4. Books and Supplies										
Approved Textbooks and Core Curricula Materials	4100	12,000.00	-	12,000.00	11,068.24	-	11,068.24	12,000.00	-	12,000.00
Books and Other Reference Materials	4200	284.00	-	284.00	2,888.62	-	2,888.62	2,889.00	-	2,889.00
Materials and Supplies	4300	65,757.30	7,242.70	73,000.00	61,360.92	-	61,360.92	73,782.40	7,527.60	81,310.00
Noncapitalized Equipment	4400	10,000.00	-	10,000.00	-	-	-	10,000.00	-	10,000.00
Food	4700	-	53,371.50	53,371.50	-	29,881.25	29,881.25	-	52,907.40	52,907.40
Total, Books and Supplies		88,041.30	60,614.20	148,655.50	75,317.78	29,881.25	105,199.03	98,671.40	60,435.00	159,106.40
5. Services and Other Operating Expenditures										
Subagreements for Services	5100	249,913.40	66,813.74	316,727.14	22,980.96	8,145.74	31,126.70	250,247.45	61,763.49	312,010.94
Travel and Conferences	5200	1,200.00	-	1,200.00	375.49	-	375.49	1,200.00	-	1,200.00
Dues and Memberships	5300	23,165.00	-	23,165.00	35,494.00	-	35,494.00	35,494.00	-	35,494.00
Insurance	5400	61,610.62	-	61,610.62	60,306.28	-	60,306.28	61,610.62	-	61,610.62
Operations and Housekeeping Services	5500	34,767.56	-	34,767.56	20,290.08	-	20,290.08	34,767.56	-	34,767.56
Rentals, Leases, Repairs, and Noncap. Improvements	5600	244,576.47	149,311.40	393,887.87	245,512.34	-	245,512.34	260,162.86	144,408.01	404,570.87
Transfers of Direct Costs	5700-5799	-	-	-	-	-	-	-	-	-
Professional/Consulting Services and Operating Expend.	5800	179,380.33	16,274.00	195,654.33	151,384.85	-	151,384.85	233,661.31	16,274.00	249,935.31
Communications	5900	9,840.00	-	9,840.00	3,492.18	-	3,492.18	9,840.00	-	9,840.00
Total, Services and Other Operating Expenditures		804,453.38	232,399.14	1,036,852.52	539,836.18	8,145.74	547,981.92	886,983.80	222,445.50	1,109,429.30

6. Capital Outlay (Objects 6100-6170, 6200-6500 for modified accrual basis only) Land and Land Improvements Buildings and Improvements of Buildings Books and Media for New School Libraries or Major Expansion of School Libraries Equipment Equipment Replacement <i>Depreciation Expense (for accrual basis only)</i> <i>Amortization Expense-Lease Assets</i> Total, Capital Outlay	6100-6170	-	-	-	-	-	-	-	-	-
	6200	-	-	-	-	-	-	-	-	-
	6300	-	-	-	-	-	-	-	-	-
	6400	-	-	-	-	-	-	-	-	-
	6500	-	-	-	-	-	-	-	-	-
	6900	10,572.86	-	10,572.86	6,167.49	-	6,167.49	10,572.85	-	10,572.85
	6910	-	-	-	-	-	-	-	-	-
		10,572.86	-	10,572.86	6,167.49	-	6,167.49	10,572.85	-	10,572.85
7. Other Outgo Tuition to Other Schools Transfers of Pass-through Revenues to Other LEAs Transfers of Apportionments to Other LEAs - Spec. Ed. Transfers of Apportionments to Other LEAs - All Other All Other Transfers Transfers of Indirect Costs Debt Service: Interest Principal (for modified accrual basis only) Total, Other Outgo	7110-7143	-	-	-	-	-	-	-	-	-
	7211-7213	-	-	-	-	-	-	-	-	-
	7221-7223SE	-	-	-	-	-	-	-	-	-
	7221-7223AO	-	-	-	-	-	-	-	-	-
	7281-7299	-	-	-	-	-	-	-	-	-
	7300-7399	-	-	-	-	-	-	-	-	-
	7438	-	-	-	-	-	-	-	-	-
	7439	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
8. TOTAL EXPENDITURES		1,751,596.74	756,702.47	2,508,299.21	1,394,342.81	118,640.26	1,512,983.07	1,888,547.42	750,949.91	2,639,497.33
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		(171,321.46)	-	(171,321.46)	(564,780.43)	(79,070.80)	(643,851.23)	1,574.42	0.00	1,574.42
D. OTHER FINANCING SOURCES / USES 1. Other Sources 2. Less: Other Uses 3. Contributions Between Unrestricted and Restricted Accounts (must net to zero) 4. TOTAL OTHER FINANCING SOURCES / USES	8930-8979	-	-	-	-	-	-			-
	7630-7699	-	-	-	-	-	-			-
	8980-8999	-	-	-	-	-	-			-
		-	-	-	-	-	-	-	-	-
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		(171,321.46)	-	(171,321.46)	(564,780.43)	(79,070.80)	(643,851.23)	1,574.42	0.00	1,574.42
F. FUND BALANCE, RESERVES 1. Beginning Fund Balance a. As of July 1 b. Adjustments to Beginning Balance c. Adjusted Beginning Balance 2. Ending Fund Balance, June 30 (E + F.1.c.) Components of Ending Fund Balance : a. Nonspendable Revolving Cash (equals object 9130) Stores (equals object 9320) Prepaid Expenditures (equals object 9330) All Others b. Restricted c. Committed Stabilization Arrangements Other Commitments d. Assigned Other Assignments e. Unassigned/Unappropriated Reserve for Economic Uncertainties Unassigned/Unappropriated Amount	9791	416,246.30	10,067.00	426,313.30	416,246.30	10,067.00	426,313.30	416,246.30	10,067.00	426,313.30
	9793, 9795			-	25,579.70	-	25,579.70	25,579.70	-	25,579.70
		416,246.30	10,067.00	426,313.30	441,826.00	10,067.00	451,893.00	441,826.00	10,067.00	451,893.00
		244,924.84	10,067.00	254,991.84	(122,954.43)	(69,003.80)	(191,958.23)	443,400.42	10,067.00	453,467.42
	9711	-	-	-	-		-	-	-	-
	9712	-	-	-	-	-	-	-	-	-
	9713	-	-	-	-	-	-	-	-	-
	9719	-	-	-	-	-	-	-	-	-
	9740		10,067.00	10,067.00		-	-		10,067.00	10,067.00
	9750	-	-	-	-	-	-	-	-	-
	9760	-	-	-	-	-	-	-	-	-
	9780	-	-	-	-	-	-	-	-	-
	9789	126,000.00	-	126,000.00	-	-	-	132,000.00	-	132,000.00
	9790	118,924.84	-	118,924.84	(122,954.43)	(69,003.80)	(191,958.23)	311,400.42	0.00	311,400.42

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

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

					2nd Interim vs. First Interim Increase, (Decrease)	
Description	Object Code	First Interim Budget (X)	Actuals thru 1/31 (Y)	2nd Interim Budget (Z)	\$ Difference (Z) vs. (X)	% Change (Z) vs. (X)
A. REVENUES						
1. LCFF/Revenue Limit Sources						
State Aid - Current Year	8011	624,521.00	267,392.00	609,048.00	(15,473.00)	-2.48%
Education Protection Account State Aid - Current Year	8012	334,291.00	166,682.00	323,313.00	(10,978.00)	-3.28%
State Aid - Prior Years	8019	-	9,420.25	-	-	
Transfers to Charter Schools Funding in Lieu of Property Taxes	8096	363,288.00	181,139.00	377,638.00	14,350.00	3.95%
Other LCFF Transfers	8091, 8097	-	-	-	-	
Total, LCFF Sources		1,322,100.00	624,633.25	1,309,999.00	(12,101.00)	-0.92%
2. Federal Revenues						
No Child Left Behind/Every Student Succeeds Act	8290	43,865.00	17,962.00	44,686.00	821.00	1.87%
Special Education - Federal	8181, 8182	-	-	-	-	
Child Nutrition - Federal	8220	44,834.48	13,348.23	43,362.11	(1,472.37)	-3.28%
Donated Food Commodities	8221	-	-	-	-	
Other Federal Revenues	8110, 8260-8299	-	-	268,000.00	268,000.00	New
Total, Federal Revenues		88,699.48	31,310.23	356,048.11	267,348.63	301.41%
3. Other State Revenues						
Special Education - State	StateRevSE	-	-	-	-	
All Other State Revenues	StateRevAO	701,353.39	27,045.68	690,275.10	(11,078.29)	-1.58%
Total, Other State Revenues		701,353.39	27,045.68	690,275.10	(11,078.29)	-1.58%
4. Other Local Revenues						
All Other Local Revenues	LocalRevAO	224,824.88	186,142.68	284,749.54	59,924.66	26.65%
Total, Local Revenues		224,824.88	186,142.68	284,749.54	59,924.66	26.65%
5. TOTAL REVENUES		2,336,977.75	869,131.84	2,641,071.75	304,094.00	13.01%
B. EXPENDITURES						
1. Certificated Salaries						
Certificated Teachers' Salaries	1100	435,285.16	284,176.04	450,869.82	15,584.66	3.58%
Certificated Pupil Support Salaries	1200	-	-	-	-	
Certificated Supervisors' and Administrators' Salaries	1300	160,131.43	97,631.44	160,131.44	0.01	0.00%
Other Certificated Salaries	1900	-	-	-	-	
Total, Certificated Salaries		595,416.59	381,807.48	611,001.26	15,584.67	2.62%
2. Non-certificated Salaries						
Non-certificated Instructional Aides' Salaries	2100	206,917.66	143,820.10	217,469.46	10,551.80	5.10%
Non-certificated Support Salaries	2200	80,438.07	50,545.59	83,378.92	2,940.85	3.66%
Non-certificated Supervisors' and Administrators' Sal.	2300	66,167.79	39,372.80	66,497.80	330.01	0.50%
Clerical and Office Salaries	2400	52,240.50	32,774.67	53,608.00	1,367.50	2.62%
Other Non-certificated Salaries	2900	83,254.72	55,623.97	87,911.47	4,656.75	5.59%
Total, Non-certificated Salaries		489,018.74	322,137.13	508,865.65	19,846.91	4.06%
3. Employee Benefits						
STRS	3101-3102	107,390.55	61,916.38	102,520.83	(4,869.72)	-4.53%
PERS	3201-3202	-	-	-	-	
OASDI / Medicare / Alternative	3301-3302	43,873.96	29,957.32	45,723.52	1,849.56	4.22%
Health and Welfare Benefits	3401-3402	64,158.25	46,437.41	75,604.08	11,445.83	17.84%
Unemployment Insurance	3501-3502	5,179.06	3,660.91	5,928.91	749.85	14.48%
Workers' Compensation Insurance	3601-3602	7,181.18	7,718.00	10,744.53	3,563.35	49.62%
OPEB, Allocated	3701-3702	-	-	-	-	
OPEB, Active Employees	3751-3752	-	-	-	-	
Other Employee Benefits	3901-3902	-	-	-	-	
Total, Employee Benefits		227,783.00	149,690.02	240,521.87	12,738.87	5.59%

4. Books and Supplies						
Approved Textbooks and Core Curricula Materials	4100	12,000.00	11,068.24	12,000.00	-	0.00%
Books and Other Reference Materials	4200	284.00	2,888.62	2,889.00	2,605.00	917.25%
Materials and Supplies	4300	73,000.00	61,360.92	81,310.00	8,310.00	11.38%
Noncapitalized Equipment	4400	10,000.00	-	10,000.00	-	0.00%
Food	4700	53,371.50	29,881.25	52,907.40	(464.10)	-0.87%
Total, Books and Supplies		148,655.50	105,199.03	159,106.40	10,450.90	7.03%
5. Services and Other Operating Expenditures						
Subagreements for Services	5100	316,727.14	31,126.70	312,010.94	(4,716.20)	-1.49%
Travel and Conferences	5200	1,200.00	375.49	1,200.00	-	0.00%
Dues and Memberships	5300	23,165.00	35,494.00	35,494.00	12,329.00	53.22%
Insurance	5400	61,610.62	60,306.28	61,610.62	-	0.00%
Operations and Housekeeping Services	5500	34,767.56	20,290.08	34,767.56	-	0.00%
Rentals, Leases, Repairs, and Noncap. Improvements	5600	393,887.87	245,512.34	404,570.87	10,683.00	2.71%
Transfers of Direct Costs	5700-5799	-	-	-	-	
Professional/Consulting Services and Operating Expend.	5800	195,654.33	151,384.85	249,935.31	54,280.98	27.74%
Communications	5900	9,840.00	3,492.18	9,840.00	-	0.00%
Total, Services and Other Operating Expenditures		1,036,852.52	547,981.92	1,109,429.30	72,576.78	7.00%
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	10,572.86	6,167.49	10,572.85	(0.01)	0.00%
<i>Amortization Expense-Lease Assets</i>	6910	-	-	-	-	
Total, Capital Outlay		10,572.86	6,167.49	10,572.85	(0.01)	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		2,508,299.21	1,512,983.07	2,639,497.33	131,198.12	5.23%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		(171,321.46)	(643,851.23)	1,574.42	172,895.88	-100.92%

D. OTHER FINANCING SOURCES / USES 1. Other Sources 2. Less: Other Uses 3. Contributions Between Unrestricted and Restricted Accounts (must net to zero) 4. TOTAL OTHER FINANCING SOURCES / USES						
	8930-8979	-	-	-	-	
	7630-7699	-	-	-	-	
	8980-8999	-	-	-	-	
		-	-	-	-	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		(171,321.46)	(643,851.23)	1,574.42	172,895.88	-100.92%
F. FUND BALANCE, RESERVES 1. Beginning Fund Balance a. As of July 1 b. Adjustments/Restatements c. Adjusted Beginning Fund Balance 2. Ending Fund Balance, June 30 (E + F.1.c.)						
	9791	426,313.30	426,313.30	426,313.30	-	0.00%
	9793, 9795	-	25,579.70	25,579.70	25,579.70	New
		426,313.30	451,893.00	451,893.00		
		254,991.84	(191,958.23)	453,467.42		
Components of Ending Fund Balance : a. Nonspendable Revolving Cash (equals object 9130) Stores (equals object 9320) Prepaid Expenditures (equals object 9330) All Others b. Restricted c. Committed Stabilization Arrangements Other Commitments d. Assigned Other Assignments e. Unassigned/Unappropriated Reserve for Economic Uncertainties Unassigned/Unappropriated Amount						
	9711	-	-	-	-	
	9712	-	-	-	-	
	9713	-	-	-	-	
	9719	-	-	-	-	
	9740	10,067.00	-	10,067.00	-	0.00%
	9750	-	-	-	-	
	9760	-	-	-	-	
	9780	-	-	-	-	
	9789	126,000.00	-	132,000.00	6,000.00	4.76%
	9790	118,924.84	(191,958.23)	311,400.42	192,475.58	161.85%

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

Charter School Name: North Oakland Community
(continued) Charter School _____
CDS #: 01-61259-6117972
Charter Approving Entity: Oakland Unified School District
County: Alameda
Charter #: 0302
Fiscal Year: 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	609,048.00	0.00	609,048.00	846,573.00	913,547.00
Education Protection Account State Aid - Current Year	8012	323,313.00	0.00	323,313.00	388,307.00	398,907.00
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	377,638.00	0.00	377,638.00	450,131.00	450,131.00
Other LCFF Transfers	8091, 8097	0.00	0.00	0.00	0.00	0.00
Total, LCFF Sources		1,309,999.00	0.00	1,309,999.00	1,685,011.00	1,762,585.00
2. Federal Revenues						
Every Student Succeeds Act (Title I - V)	8290	0.00	44,686.00	44,686.00	51,345.00	51,345.00
Special Education - Federal	8181, 8182	0.00	0.00	0.00	14,615.00	14,615.00
Child Nutrition - Federal	8220	0.00	43,362.11	43,362.11	51,686.00	51,686.00
Donated Food Commodities	8221	0.00	0.00	0.00	0.00	0.00
Other Federal Revenues	8110, 8260-8299	268,000.00	0.00	268,000.00	0.00	0.00
Total, Federal Revenues		268,000.00	88,048.11	356,048.11	117,646.00	117,646.00
3. Other State Revenues						
Special Education - State	StateRevSE	0.00	0.00	0.00	0.00	0.00
All Other State Revenues	StateRevAO	27,373.30	662,901.80	690,275.10	518,908.00	519,460.00
Total, Other State Revenues		27,373.30	662,901.80	690,275.10	518,908.00	519,460.00
4. Other Local Revenues						
All Other Local Revenues	LocalRevAO	284,749.54	0.00	284,749.54	271,188.00	271,188.00
Total, Local Revenues		284,749.54	0.00	284,749.54	271,188.00	271,188.00
5. TOTAL REVENUES		1,890,121.84	750,949.91	2,641,071.75	2,592,753.00	2,670,879.00
B. EXPENDITURES						
1. Certificated Salaries						
Certificated Teachers' Salaries	1100	330,279.70	120,590.12	450,869.82	507,350.00	522,570.00
Certificated Pupil Support Salaries	1200	0.00	0.00	0.00	-	0.00
Certificated Supervisors' and Administrators' Salaries	1300	160,131.44	0.00	160,131.44	154,500.00	159,135.00
Other Certificated Salaries	1900	0.00	0.00	0.00	-	0.00
Total, Certificated Salaries		490,411.14	120,590.12	611,001.26	661,850.00	681,705.00
2. Non-certificated Salaries						
Non-certificated Instructional Aides' Salaries	2100	23,649.00	193,820.46	217,469.46	144,332.00	148,662.00
Non-certificated Support Salaries	2200	83,378.92	0.00	83,378.92	81,164.00	83,599.00
Non-certificated Supervisors' and Administrators' Sal.	2300	66,497.80	0.00	66,497.80	67,053.00	69,065.00
Clerical and Office Salaries	2400	43,654.09	9,953.91	53,608.00	51,500.00	53,045.00
Other Non-certificated Salaries	2900	0.00	87,911.47	87,911.47	79,815.00	82,209.00
Total, Non-certificated Salaries		217,179.81	291,685.84	508,865.65	423,864.00	436,580.00

Description	Object Code	FY 2023/24			Totals for 2024/25	Totals for 2025/26
		Unrestricted	Restricted	Total		
3. Employee Benefits						
STRS	3101-3102	79,488.12	23,032.71	102,520.83	126,413.00	130,206.00
PERS	3201-3202	0.00	0.00	0.00	-	0.00
OASDI / Medicare / Alternative	3301-3302	21,661.00	24,062.52	45,723.52	42,022.00	43,283.00
Health and Welfare Benefits	3401-3402	70,204.08	5,400.00	75,604.08	72,100.00	74,263.00
Unemployment Insurance	3501-3502	5,928.91	0.00	5,928.91	4,830.00	4,830.00
Workers' Compensation Insurance	3601-3602	7,446.31	3,298.22	10,744.53	8,686.00	8,946.00
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		184,728.42	55,793.45	240,521.87	254,051.00	261,528.00
4. Books and Supplies						
Approved Textbooks and Core Curricula Materials	4100	12,000.00	0.00	12,000.00	14,708.00	15,106.00
Books and Other Reference Materials	4200	2,889.00	0.00	2,889.00	3,541.00	3,637.00
Materials and Supplies	4300	73,782.40	7,527.60	81,310.00	99,662.00	102,352.00
Noncapitalized Equipment	4400	10,000.00	0.00	10,000.00	12,257.00	12,588.00
Food	4700	0.00	52,907.40	52,907.40	64,849.00	66,599.00
Total, Books and Supplies		98,671.40	60,435.00	159,106.40	195,017.00	200,282.00
5. Services and Other Operating Expenditures						
Subagreements for Services	5100	250,247.45	61,763.49	312,010.94	186,396.00	191,428.00
Travel and Conferences	5200	1,200.00	0.00	1,200.00	1,471.00	1,511.00
Dues and Memberships	5300	35,494.00	0.00	35,494.00	43,505.00	44,680.00
Insurance	5400	61,610.62	0.00	61,610.62	75,516.00	77,555.00
Operations and Housekeeping Services	5500	34,767.56	0.00	34,767.56	39,699.00	40,771.00
Rentals, Leases, Repairs, and Noncap. Improvements	5600	260,162.86	144,408.01	404,570.87	395,354.00	396,528.00
Transfers of Direct Costs	5700-5799	0.00	0.00	0.00	0.00	0.00
Professional/Consulting Services and Operating Expend.	5800	233,661.31	16,274.00	249,935.31	201,936.00	205,954.00
Communications	5900	9,840.00	0.00	9,840.00	10,118.00	10,392.00
Total, Services and Other Operating Expenditures		886,983.80	222,445.50	1,109,429.30	953,995.00	968,819.00
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	10,572.85	0.00	10,572.85	7,963.00	7,963.00
Amortization Expense-Lease Assets	6910	0.00	0.00	0.00	0.00	0.00
Total, Capital Outlay		10,572.85	0.00	10,572.85	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		1,888,547.42	750,949.91	2,639,497.33	2,496,740.00	2,556,877.00
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		1,574.42	0.00	1,574.42	96,013.00	114,002.00

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)		1,574.42	0.00	1,574.42	96,013.00	114,002.00
F. FUND BALANCE, RESERVES						
1. Beginning Fund Balance						
a. As of July 1	9791	416,246.30	10,067.00	426,313.30	453,467.42	549,480.42
b. Adjustments/Restatements	9793, 9795	25,579.70	0.00	25,579.70		
c. Adjusted Beginning Balance		441,826.00	10,067.00	451,893.00	453,467.42	549,480.42
2. Ending Fund Balance, June 30 (E + F.1.c.)		443,400.42	10,067.00	453,467.42	549,480.42	663,482.42
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		
All Others	9719	0.00	0.00	0.00	0.00	0.00
b. Restricted	9740		10,067.00	10,067.00	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	132,000.00	0.00	132,000.00	132,000.00	132,000.00
Unassigned/Unappropriated Amount	9790	311,400.42	0.00	311,400.42	417,480.42	531,482.42