

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

Charter School Name: Hayward Collegiate Charter  
(continued) \_\_\_\_\_

CDS #: 01 10017 0138867

Charter Approving Entity: Alameda County Office of Edu  
County: Alameda

Charter #: 2027

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: Noël Russell-Unterburger Date: 3/15/2024

182F51DDA6D340 Charter School Official  
(Original signature required)

Print Name: Noël Russel-Unterburger Title: Chief Finance & Operating C

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

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

For Approving Entity:

For Charter School:

\_\_\_\_\_  
Name

Ami Ortiz  
Name

\_\_\_\_\_  
Title

Director of Business & Finance  
Title

\_\_\_\_\_  
Phone

831-217-4881  
Phone

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

ami.ortiz@navigatorsschools.org  
E-mail

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

\_\_\_\_\_  
ACOE District Advisor

\_\_\_\_\_  
Date

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

Charter School Name: Hayward Collegiate Charter  
(continued)  
CDS #: 01 10017 0138867  
Charter Approving Entity: Alameda County Office of Education  
County: Alameda  
Charter #: 2027  
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
<b>A. REVENUES</b>										
1. LCFF Sources										
State Aid - Current Year	8011	1,742,084.00		1,742,084.00	521,370.00		521,370.00	1,627,380.00		1,627,380.00
Education Protection Account State Aid - Current Year	8012	38,950.00		38,950.00	21,172.00		21,172.00	38,570.00		38,570.00
State Aid - Prior Years	8019			-			-			-
Transfers to Charter Schools in Lieu of Property Taxes	8096	733,765.00		733,765.00	86,820.00		86,820.00	811,759.00		811,759.00
Other LCFF Transfers	8091, 8097			-			-			-
Total, LCFF Sources		2,514,799.00	-	2,514,799.00	629,362.00	-	629,362.00	2,477,709.00	-	2,477,709.00
2. Federal Revenues										
No Child Left Behind/Every Student Succeeds Act	8290		68,781.00	68,781.00		19,019.00	19,019.00		68,781.00	68,781.00
Special Education - Federal	8181, 8182		26,750.00	26,750.00		6,298.00	6,298.00		26,750.00	26,750.00
Child Nutrition - Federal	8220		256,000.00	256,000.00		57,751.90	57,751.90		256,000.00	256,000.00
Donated Food Commodities	8221			-			-			-
Other Federal Revenues	8110, 8260-8299		117,182.00	117,182.00		16,900.00	16,900.00		117,182.00	117,182.00
Total, Federal Revenues			468,713.00	468,713.00		99,968.90	99,968.90		468,713.00	468,713.00
3. Other State Revenues										
Special Education - State	StateRevSE		164,820.00	164,820.00		70,785.00	70,785.00		164,820.00	164,820.00
All Other State Revenues	StateRevAO	306,007.00	282,498.00	588,505.00	121,134.07	38,254.84	159,388.91	306,007.00	282,498.00	588,505.00
Total, Other State Revenues		306,007.00	447,318.00	753,325.00	121,134.07	109,039.84	230,173.91	306,007.00	447,318.00	753,325.00
4. Other Local Revenues										
All Other Local Revenues	LocalRevAO	52,500.00		52,500.00	180,120.00		180,120.00	181,000.00		181,000.00
Total, Local Revenues		52,500.00		52,500.00	180,120.00		180,120.00	181,000.00		181,000.00
<b>5. TOTAL REVENUES</b>		<b>2,873,306.00</b>	<b>916,031.00</b>	<b>3,789,337.00</b>	<b>930,616.07</b>	<b>209,008.74</b>	<b>1,139,624.81</b>	<b>2,964,716.00</b>	<b>916,031.00</b>	<b>3,880,747.00</b>
<b>B. EXPENDITURES</b>										
1. Certificated Salaries										
Certificated Teachers' Salaries	1100	728,299.00	45,000.00	773,299.00	413,680.20	12,447.90	426,128.10	703,045.00	51,646.00	754,691.00
Certificated Pupil Support Salaries	1200	81,605.00	57,197.00	138,802.00	33,394.13	3,710.46	37,104.59	40,985.20	23,275.80	64,261.00
Certificated Supervisors' and Administrators' Salaries	1300	227,000.00		227,000.00	155,606.74		155,606.74	230,977.00	48,157.00	279,134.00
Other Certificated Salaries	1900	39,000.00		39,000.00						
Total, Certificated Salaries		1,075,904.00	102,197.00	1,178,101.00	602,681.07	16,158.36	618,839.43	975,007.20	123,078.80	1,098,086.00
2. Non-certificated Salaries										
Non-certificated Instructional Aides' Salaries	2100	143,480.00	344,801.00	488,281.00	124,890.98	155,558.25	280,449.23	214,326.44	338,130.56	552,457.00
Non-certificated Support Salaries	2200	6,737.00		6,737.00	4,024.51		4,024.51	6,769.00		6,769.00
Non-certificated Supervisors' and Administrators' Salaries	2300			-			-			-
Clerical and Office Salaries	2400	122,375.00		122,375.00	62,959.88		62,959.88	118,889.00		118,889.00
Other Non-certificated Salaries	2900	217,909.00	107,906.00	325,815.00	143,788.36	36,197.00	179,985.36	262,525.00	65,814.00	328,339.00
Total, Non-certificated Salaries		490,501.00	452,707.00	943,208.00	335,663.73	191,755.25	527,418.98	602,509.44	403,944.56	1,006,454.00
3. Employee Benefits										
STRS	3101-3102	193,744.82	13,359.42	207,104.24	107,867.33	3,086.25	110,953.58	198,399.11	23,508.05	221,907.16
PERS	3201-3202			-			-			-
OASDI / Medicare / Alternative	3301-3302	48,496.65	16,647.12	65,143.77	43,011.31	5,151.50	48,162.81	80,514.92	15,810.70	96,325.62
Health and Welfare Benefits	3401-3402	272,549.98	11,450.02	284,000.00	136,126.16	10,303.00	146,429.16	261,236.92	31,621.40	292,858.32
Unemployment Insurance	3501-3502	4,596.00	4,828.69	9,424.69	4,403.64	1,717.17	6,120.81	6,971.39	5,270.23	12,241.62
Workers' Compensation Insurance	3601-3602	12,979.12	5,311.55	18,290.67	3,538.43	1,888.88	5,427.31	10,854.62	5,797.26	16,651.88
OPEB, Allocated	3701-3702			-			-			-
OPEB, Active Employees	3751-3752			-			-			-
Other Employee Benefits	3901-3902	14,400.00		14,400.00	6,590.45		6,590.45	13,180.90		13,180.90
Total, Employee Benefits		546,766.57	51,596.80	598,363.37	301,537.33	22,146.79	323,684.12	571,157.85	82,007.64	653,165.50
4. Books and Supplies										
Approved Textbooks and Core Curricula Materials	4100	8,000.00	1,200.00	9,200.00	2,739.01	483.35	3,222.36	6,800.00	1,200.00	8,000.00
Books and Other Reference Materials	4200	3,320.00	498.00	3,818.00	1,219.68	215.24	1,434.92	2,975.00	525.00	3,500.00
Materials and Supplies	4300	66,291.00	11,560.20	77,851.20	32,694.44	7,300.37	39,994.81	65,725.00	14,275.00	80,000.00
Noncapitalized Equipment	4400	178,000.00		178,000.00	66,555.20		66,555.20	150,000.00		150,000.00
Food	4700	6,120.00	256,000.00	262,120.00	1,802.32	123,220.00	125,022.32	6,120.00	250,728.00	256,848.00
Total, Books and Supplies		261,731.00	269,258.20	530,989.20	105,010.65	131,218.96	236,229.61	231,620.00	266,728.00	498,348.00
5. Services and Other Operating Expenditures										
Subagreements for Services	5100			-			-			-
Travel and Conferences	5200	27,200.00		27,200.00	11,577.94		11,577.94	27,200.00		27,200.00
Dues and Memberships	5300			-			-			-
Insurance	5400	7,550.00		7,550.00	5,324.49		5,324.49	10,648.98		10,648.98
Operations and Housekeeping Services	5500	30,503.28		30,503.28	22,742.12		22,742.12	45,484.24		45,484.24
Rentals, Leases, Repairs, and Noncap. Improvements	5600	207,000.00		207,000.00	126,822.73		126,822.73	253,645.46		253,645.46
Transfers of Direct Costs	5700-5799			-			-			-
Professional/Consulting Services and Operating Expend.	5800	574,866.00	40,272.00	615,138.00	380,247.24	17,640.00	397,887.24	603,263.00	40,272.00	643,535.00
Communications	5900	26,000.00		26,000.00	8,577.19		8,577.19	20,000.00		20,000.00
Total, Services and Other Operating Expenditures		873,119.28	40,272.00	913,391.28	555,291.71	17,640.00	572,931.71	960,241.68	40,272.00	1,000,513.68

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County: Alameda  
Charter #: 2027  
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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
<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			-			-			-
Amortization Expense-Lease Assets	6910			-			-			-
Total, Capital Outlay				-			-			-
<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	1,725.00		1,725.00			-	1,725.00		1,725.00
Principal (for modified accrual basis only)	7439			-			-			-
Total, Other Outgo		1,725.00		1,725.00			-	1,725.00		1,725.00
<b>8. TOTAL EXPENDITURES</b>		3,249,746.85	916,031.00	4,165,777.85	1,900,184.49	378,919.36	2,279,103.85	3,342,261.17	916,031.00	4,258,292.18
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b>										
		(376,440.85)	0.00	(376,440.85)	(969,568.42)	(169,910.62)	(1,139,479.04)	(377,545.17)	(0.00)	(377,545.18)
<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>		(376,440.85)	0.00	(376,440.85)	(969,568.42)	(169,910.62)	(1,139,479.04)	(377,545.17)	(0.00)	(377,545.18)
<b>F. FUND BALANCE, RESERVES</b>										
1. Beginning Fund Balance										
a. As of July 1	9791	1,513,527.30		1,513,527.30	1,513,527.30		1,513,527.30	1,513,527.30		1,513,527.30
b. Adjustments to Beginning Balance	9793, 9795			-	(25,614.30)		(25,614.30)	(25,614.30)		(25,614.30)
c. Adjusted Beginning Balance		1,513,527.30		1,513,527.30	1,487,913.00		1,487,913.00	1,487,913.00		1,487,913.00
2. Ending Fund Balance, June 30 (E + F.1.c.)		1,137,086.45	0.00	1,137,086.45	518,344.58	(169,910.62)	348,433.96	1,110,367.83	(0.00)	1,110,367.82
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	208,288.89		208,288.89	113,955.19		113,955.19	212,914.61		212,914.61
Unassigned/Unappropriated Amount	9790	928,797.56	0.00	928,797.56	404,389.39	(169,910.62)	234,478.77	897,453.22	(0.00)	897,453.21

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Second Interim Report - Summary**

Charter School Name: Hayward Collegiate Charter  
 (continued) \_\_\_\_\_  
 CDS #: 01 10017 0138867  
 Charter Approving Entity: Alameda County Office of Education  
 County: Alameda  
 Charter #: 2027  
 Fiscal Year: 2023/24

Description	Object Code	First Interim Budget (X)	Actuals thru 1/31 (Y)	2nd Interim Budget (Z)	2nd Interim vs. First Interim Increase, (Decrease)	
					\$ Difference (Z) vs. (X)	% Change (Z) vs. (X)
<b>A. REVENUES</b>						
<b>1. LCFF/Revenue Limit Sources</b>						
State Aid - Current Year	8011	1,742,084.00	521,370.00	1,627,380.00	(114,704.00)	-6.58%
Education Protection Account State Aid - Current Year	8012	38,950.00	21,172.00	38,570.00	(380.00)	-0.98%
State Aid - Prior Years	8019	-	-	-	-	-
Transfers to Charter Schools Funding in Lieu of Property Taxes	8096	733,765.00	86,820.00	811,759.00	77,994.00	10.63%
Other LCFF Transfers	8091, 8097	-	-	-	-	-
Total, LCFF Sources		2,514,799.00	629,362.00	2,477,709.00	(37,090.00)	-1.47%
<b>2. Federal Revenues</b>						
No Child Left Behind/Every Student Succeeds Act	8290	68,781.00	19,019.00	68,781.00	-	0.00%
Special Education - Federal	8181, 8182	26,750.00	6,298.00	26,750.00	-	0.00%
Child Nutrition - Federal	8220	256,000.00	57,751.90	256,000.00	-	0.00%
Donated Food Commodities	8221	-	-	-	-	-
Other Federal Revenues	8110, 8260-8299	117,182.00	16,900.00	117,182.00	-	0.00%
Total, Federal Revenues		468,713.00	99,968.90	468,713.00	-	0.00%
<b>3. Other State Revenues</b>						
Special Education - State	StateRevSE	164,820.00	70,785.00	164,820.00	-	0.00%
All Other State Revenues	StateRevAO	588,505.00	159,388.91	588,505.00	-	0.00%
Total, Other State Revenues		753,325.00	230,173.91	753,325.00	-	0.00%
<b>4. Other Local Revenues</b>						
All Other Local Revenues	LocalRevAO	52,500.00	180,120.00	181,000.00	128,500.00	244.76%
Total, Local Revenues		52,500.00	180,120.00	181,000.00	128,500.00	244.76%
<b>5. TOTAL REVENUES</b>						
		3,789,337.00	1,139,624.81	3,880,747.00	91,410.00	2.41%
<b>B. EXPENDITURES</b>						
<b>1. Certificated Salaries</b>						
Certificated Teachers' Salaries	1100	773,299.00	426,128.10	754,691.00	(18,608.00)	-2.41%
Certificated Pupil Support Salaries	1200	138,802.00	37,104.59	64,261.00	(74,541.00)	-53.70%
Certificated Supervisors' and Administrators' Salaries	1300	227,000.00	155,606.74	279,134.00	52,134.00	22.97%
Other Certificated Salaries	1900	39,000.00	-	-	(39,000.00)	(100%)
Total, Certificated Salaries		1,178,101.00	618,839.43	1,098,086.00	(80,015.00)	-6.79%
<b>2. Non-certificated Salaries</b>						
Non-certificated Instructional Aides' Salaries	2100	488,281.00	280,449.23	552,457.00	64,176.00	13.14%
Non-certificated Support Salaries	2200	6,737.00	4,024.51	6,769.00	32.00	0.47%
Non-certificated Supervisors' and Administrators' Sal.	2300	-	-	-	-	-
Clerical and Office Salaries	2400	122,375.00	62,959.88	118,889.00	(3,486.00)	-2.85%
Other Non-certificated Salaries	2900	325,815.00	179,985.36	328,339.00	2,524.00	0.77%
Total, Non-certificated Salaries		943,208.00	527,418.98	1,006,454.00	63,246.00	6.71%
<b>3. Employee Benefits</b>						
STRS	3101-3102	207,104.24	110,953.58	221,907.16	14,802.92	7.15%
PERS	3201-3202	-	-	-	-	-
OASDI / Medicare / Alternative	3301-3302	65,143.77	48,162.81	96,325.62	31,181.85	47.87%
Health and Welfare Benefits	3401-3402	284,000.00	146,429.16	292,858.32	8,858.32	3.12%
Unemployment Insurance	3501-3502	9,424.69	6,120.81	12,241.62	2,816.93	29.89%
Workers' Compensation Insurance	3601-3602	18,290.67	5,427.31	16,651.88	(1,638.80)	-8.96%
OPEB, Allocated	3701-3702	-	-	-	-	-
OPEB, Active Employees	3751-3752	-	-	-	-	-
Other Employee Benefits	3901-3902	14,400.00	6,590.45	13,180.90	(1,219.10)	-8.47%
Total, Employee Benefits		598,363.37	323,684.12	653,165.50	54,802.12	9.16%

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					\$ Difference (Z) vs. (X)	% Change (Z) vs. (X)
<b>4. Books and Supplies</b>						
Approved Textbooks and Core Curricula Materials	4100	9,200.00	3,222.36	8,000.00	(1,200.00)	-13.04%
Books and Other Reference Materials	4200	3,818.00	1,434.92	3,500.00	(318.00)	-8.33%
Materials and Supplies	4300	77,851.20	39,994.81	80,000.00	2,148.80	2.76%
Noncapitalized Equipment	4400	178,000.00	66,555.20	150,000.00	(28,000.00)	-15.73%
Food	4700	262,120.00	125,022.32	256,848.00	(5,272.00)	-2.01%
Total, Books and Supplies		530,989.20	236,229.61	498,348.00	(32,641.20)	-6.15%
<b>5. Services and Other Operating Expenditures</b>						
Subagreements for Services	5100	-	-	-	-	
Travel and Conferences	5200	27,200.00	11,577.94	27,200.00	-	0.00%
Dues and Memberships	5300	-	-	-	-	
Insurance	5400	7,550.00	5,324.49	10,648.98	3,098.98	41.05%
Operations and Housekeeping Services	5500	30,503.28	22,742.12	45,484.24	14,980.96	49.11%
Rentals, Leases, Repairs, and Noncap. Improvements	5600	207,000.00	126,822.73	253,645.46	46,645.46	22.53%
Transfers of Direct Costs	5700-5799	-	-	-	-	
Professional/Consulting Services and Operating Expend.	5800	615,138.00	397,887.24	643,535.00	28,397.00	4.62%
Communications	5900	26,000.00	8,577.19	20,000.00	(6,000.00)	-23.08%
Total, Services and Other Operating Expenditures		913,391.28	572,931.71	1,000,513.68	87,122.40	9.54%
<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	-	-	-	-	
<i>Depreciation Expense (for accrual basis only)</i>	6900	-	-	-	-	
<i>Amortization Expense-Lease Assets</i>	6910	-	-	-	-	
Total, Capital Outlay		-	-	-	-	
<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	1,725.00	-	1,725.00	-	0.00%
Principal (for modified accrual basis only)	7439	-	-	-	-	
Total, Other Outgo		1,725.00	-	1,725.00	-	0.00%
<b>8. TOTAL EXPENDITURES</b>		4,165,777.85	2,279,103.85	4,258,292.18	92,514.32	2.22%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b>		(376,440.85)	(1,139,479.04)	(377,545.18)	(1,104.32)	0.29%

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

Charter School Name: Hayward Collegiate Charter  
 (continued) \_\_\_\_\_  
 CDS #: 01 10017 0138867  
 Charter Approving Entity: Alameda County Office of Education  
 County: Alameda  
 Charter #: 2027  
 Fiscal Year: 2023/24

Description	Object Code	First Interim Budget (X)	Actuals thru 1/31 (Y)	2nd Interim Budget (Z)	2nd Interim vs. First Interim 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>		(376,440.85)	(1,139,479.04)	(377,545.18)	(1,104.32)	0.29%
<b>F. FUND BALANCE, RESERVES</b>						
1. Beginning Fund Balance						
a. As of July 1	9791	1,513,527.30	1,513,527.30	1,513,527.30	-	0.00%
b. Adjustments/Restatements	9793, 9795	-	(25,614.30)	(25,614.30)	(25,614.30)	New
c. Adjusted Beginning Fund Balance		1,513,527.30	1,487,913.00	1,487,913.00		
2. Ending Fund Balance, June 30 (E + F.1.c.)		1,137,086.45	348,433.96	1,110,367.82		
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	208,288.89	113,955.19	212,914.61	4,625.72	2.22%
Unassigned/Unappropriated Amount	9790	928,797.56	234,478.77	897,453.21	(31,344.34)	-3.37%

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

**Charter School Name:** Hayward Collegiate Charter  
 (continued) \_\_\_\_\_  
**CDS #:** 01 10017 0138867  
**Charter Approving Entity:** Alameda County Office of Educat  
**County:** Alameda  
**Charter #:** 2027  
**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		
<b>A. REVENUES</b>						
1. LCFF Sources						
State Aid - Current Year	8011	1,627,380.00	0.00	1,627,380.00	2,202,602.00	2,388,069.00
Education Protection Account State Aid - Current Year	8012	38,570.00	0.00	38,570.00	46,930.00	47,880.00
State Aid - Prior Years	8019	0.00	0.00	0.00		
Transfers of Charter Schools in Lieu of Property Taxes	8096	811,759.00	0.00	811,759.00	884,098.00	901,994.00
Other LCFF Transfers	8091, 8097	0.00	0.00	0.00		
Total, LCFF Sources		2,477,709.00	0.00	2,477,709.00	3,133,630.00	3,337,943.00
2. Federal Revenues						
Every Student Succeeds Act (Title I - V)	8290	0.00	68,781.00	68,781.00	70,544.00	72,361.00
Special Education - Federal	8181, 8182	0.00	26,750.00	26,750.00	30,875.00	31,500.00
Child Nutrition - Federal	8220	0.00	256,000.00	256,000.00	263,680.00	271,590.40
Donated Food Commodities	8221	0.00	0.00	0.00		
Other Federal Revenues	8110, 8260-8299	0.00	117,182.00	117,182.00	0.00	0.00
Total, Federal Revenues		0.00	468,713.00	468,713.00	365,099.00	375,451.40
3. Other State Revenues						
Special Education - State	StateRevSE	0.00	164,820.00	164,820.00	202,540.00	206,640.00
All Other State Revenues	StateRevAO	306,007.00	282,498.00	588,505.00	859,735.86	929,289.65
Total, Other State Revenues		306,007.00	447,318.00	753,325.00	1,062,275.86	1,135,929.65
4. Other Local Revenues						
All Other Local Revenues	LocalRevAO	181,000.00	0.00	181,000.00	2,500.00	2,500.00
Total, Local Revenues		181,000.00	0.00	181,000.00	2,500.00	2,500.00
5. TOTAL REVENUES						
		2,964,716.00	916,031.00	3,880,747.00	4,563,504.86	4,851,824.05
<b>B. EXPENDITURES</b>						
1. Certificated Salaries						
Certificated Teachers' Salaries	1100	703,045.00	51,646.00	754,691.00	871,497.97	897,642.91
Certificated Pupil Support Salaries	1200	40,985.20	23,275.80	64,261.00	142,966.06	147,255.04
Certificated Supervisors' and Administrators' Salaries	1300	230,977.00	48,157.00	279,134.00	233,810.00	240,824.30
Other Certificated Salaries	1900	0.00	0.00	0.00	40,170.00	41,375.10
Total, Certificated Salaries		975,007.20	123,078.80	1,098,086.00	1,288,444.03	1,327,097.35
2. Non-certificated Salaries						
Non-certificated Instructional Aides' Salaries	2100	214,326.44	338,130.56	552,457.00	548,306.67	564,755.87
Non-certificated Support Salaries	2200	6,769.00	0.00	6,769.00	0.00	0.00
Non-certificated Supervisors' and Administrators' Sal.	2300	0.00	0.00	0.00	0.00	0.00
Clerical and Office Salaries	2400	118,889.00	0.00	118,889.00	204,046.25	210,167.64
Other Non-certificated Salaries	2900	262,525.00	65,814.00	328,339.00	335,589.45	345,657.13
Total, Non-certificated Salaries		602,509.44	403,944.56	1,006,454.00	1,087,942.37	1,120,580.64

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

Charter School Name: Hayward Collegiate Charter  
 (continued) \_\_\_\_\_  
 CDS #: 01 10017 0138867  
 Charter Approving Entity: Alameda County Office of Educat  
 County: Alameda  
 Charter #: 2027  
 Fiscal Year: 2023/24

Description	Object Code	FY 2023/24			Totals for 2024/25	Totals for 2025/26
		Unrestricted	Restricted	Total		
<b>3. Employee Benefits</b>						
STRS	3101-3102	198,399.11	23,508.05	221,907.16	246,092.81	253,475.59
PERS	3201-3202	0.00	0.00	0.00		
OASDI / Medicare / Alternative	3301-3302	80,514.92	15,810.70	96,325.62	71,291.59	73,430.31
Health and Welfare Benefits	3401-3402	261,236.92	31,621.40	292,858.32	326,720.00	352,857.60
Unemployment Insurance	3501-3502	6,971.39	5,270.23	12,241.62	9,613.18	9,805.44
Workers' Compensation Insurance	3601-3602	10,854.62	5,797.26	16,651.88	18,839.39	19,404.57
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	13,180.90	0.00	13,180.90	16,300.00	17,600.00
Total, Employee Benefits		571,157.85	82,007.64	653,165.50	688,856.98	726,573.52
<b>4. Books and Supplies</b>						
Approved Textbooks and Core Curricula Materials	4100	6,800.00	1,200.00	8,000.00	9,384.00	9,571.68
Books and Other Reference Materials	4200	2,975.00	525.00	3,500.00	3,894.36	3,972.25
Materials and Supplies	4300	65,725.00	14,275.00	80,000.00	79,408.22	80,996.39
Noncapitalized Equipment	4400	150,000.00	0.00	150,000.00	181,560.00	185,191.20
Food	4700	6,120.00	250,728.00	256,848.00	298,450.00	304,419.00
Total, Books and Supplies		231,620.00	266,728.00	498,348.00	572,696.58	584,150.52
<b>5. Services and Other Operating Expenditures</b>						
Subagreements for Services	5100	0.00	0.00	0.00	0.00	0.00
Travel and Conferences	5200	27,200.00	0.00	27,200.00	33,100.00	33,762.00
Dues and Memberships	5300	0.00	0.00	0.00	0.00	0.00
Insurance	5400	10,648.98	0.00	10,648.98	7,701.00	7,855.02
Operations and Housekeeping Services	5500	45,484.24	0.00	45,484.24	31,113.35	31,735.61
Rentals, Leases, Repairs, and Noncap. Improvements	5600	253,645.46	0.00	253,645.46	211,140.00	215,362.80
Transfers of Direct Costs	5700-5799	0.00	0.00	0.00		0.00
Professional/Consulting Services and Operating Expend.	5800	603,263.00	40,272.00	643,535.00	330,620.00	337,232.40
Communications	5900	20,000.00	0.00	20,000.00	26,520.00	27,050.40
Total, Services and Other Operating Expenditures		960,241.68	40,272.00	1,000,513.68	640,194.35	652,998.23
<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	0.00	0.00	0.00		
Amortization Expense-Lease Assets	6910	0.00	0.00	0.00		
Total, Capital Outlay		0.00	0.00	0.00	0.00	0.00
<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	1,725.00	0.00	1,725.00	757.00	
Principal (for modified accrual basis only)	7439	0.00	0.00	0.00		
Total, Other Outgo		1,725.00	0.00	1,725.00	757.00	0.00
<b>8. TOTAL EXPENDITURES</b>		<b>3,342,261.17</b>	<b>916,031.00</b>	<b>4,258,292.18</b>	<b>4,278,891.31</b>	<b>4,411,400.26</b>
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b>		<b>(377,545.17)</b>	<b>(0.00)</b>	<b>(377,545.18)</b>	<b>284,613.55</b>	<b>440,423.79</b>



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

Charter School Name: Hayward Collegiate Charter  
 (continued) \_\_\_\_\_  
 CDS #: 01 10017 0138867  
 Charter Approving Entity: Alameda County Office of Educat  
 County: Alameda  
 Charter #: 2027  
 Fiscal Year: 2023/24

Description	Object Code	FY 2023/24			Totals for 2024/25	Totals for 2025/26
		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>		(377,545.17)	(0.00)	(377,545.18)	284,613.55	440,423.79
<b>F. FUND BALANCE, RESERVES</b>						
1. Beginning Fund Balance						
a. As of July 1	9791	1,513,527.30	0.00	1,513,527.30	1,110,367.82	1,394,981.38
b. Adjustments/Restatements	9793, 9795	(25,614.30)	0.00	(25,614.30)		
c. Adjusted Beginning Balance		1,487,913.00	0.00	1,487,913.00	1,110,367.82	1,394,981.38
2. Ending Fund Balance, June 30 (E + F.1.c.)		1,110,367.83	(0.00)	1,110,367.82	1,394,981.38	1,835,405.17
Components of Ending Fund Balance:						
a. Nonspendable						
Revolving Cash (equals object 9130)	9711	0.00	0.00	0.00		
Stores (equals object 9320)	9712	0.00	0.00	0.00		
Prepaid Expenditures (equals object 9330)	9713	0.00	0.00	0.00		
All Others	9719	0.00	0.00	0.00		
b. Restricted	9740		0.00	0.00		
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	212,914.61	0.00	212,914.61	213,944.57	220,570.01
Unassigned/Unappropriated Amount	9790	897,453.22	(0.00)	897,453.21	1,181,036.81	1,614,835.16