

**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: 2016/17

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To the entity that approved the charter school:  
(  x  ) 2016/17 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: Stephen Ajani Title: Executive Director

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To the County Superintendent of Schools:  
(  x  ) 2016/17 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: Daniel Menyon Title: Controller

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

<u>For Approving Entity:</u>  Minh Co _____ Name  Accounting Manager _____ Title  510-879-0132 _____ Phone  minh.co@ousd.org _____ E-mail	<u>For Charter School:</u>  Kelly Ellis _____ Name  Client Manager _____ Title  510-663-3500 x319 _____ Phone  kelly.ellis@edtec.com _____ E-mail
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This report has been verified for mathematical accuracy by the County Superintendent of Schools, pursuant to *Education Code* Section 47604.33.

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

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

Charter School Name: North Oakland Community  
 (continued) Charter School  
 CDS #: 01-61259-6117972  
 Charter Approving Entity: Oakland Unified School District  
 County: Alameda  
 Charter #: 0302  
 Fiscal Year: 2016/17

This charter school uses the following basis of accounting:

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

Description	Object Code	1st Interim Budget			Actuals thru 1/31			2nd Interim Budget		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
<b>A. REVENUES</b>										
1. LCFF/Revenue Limit Sources										
State Aid - Current Year	8011	920,310.36		920,310.36	412,870.00		412,870.00	905,269.98		905,269.98
Education Protection Account State Aid - Current Year	8012	280,214.64		280,214.64	134,932.00		134,932.00	276,062.82		276,062.82
Charter Schools Gen. Purpose Entitlement - State Aid	8015			-			-			-
State Aid - Prior Years	8019			-	1.00		1.00	1.00		1.00
Tax Relief Subventions	8020-8039			-			-			-
County and District Taxes	8040-8079			-			-			-
Miscellaneous Funds	8080-8089			-			-			-
LCFF/Revenue Limit Transfers:										
PERS Reduction Transfer	8092			-			-			-
Charter Schools Funding in lieu of Property Taxes	8096	441,504.00		441,504.00	217,543.00		217,543.00	439,541.71		439,541.71
Other LCFF/Revenue Limit Transfers	8091, 8097			-			-			-
Total, LCFF/Revenue Limit Sources		1,642,029.00		1,642,029.00	765,346.00		765,346.00	1,620,875.51		1,620,875.51
2. Federal Revenues										
No Child Left Behind	8290		14,860.00	14,860.00		7,141.00	7,141.00		14,882.00	14,882.00
Special Education - Federal	8181, 8182		28,600.00	28,600.00					28,600.00	28,600.00
Child Nutrition - Federal	8220		18,563.76	18,563.76		8,733.76	8,733.76		19,193.04	19,193.04
Donated Food Commodities	8221			-			-			-
Other Federal Revenues	8110, 8260-8299	2,459.45		2,459.45		2,459.45	2,459.45		2,459.45	2,459.45
Total, Federal Revenues		2,459.45	62,023.76	64,483.21		18,334.21	18,334.21		65,134.49	65,134.49
3. Other State Revenues										
Charter Schools Categorical Block Grant (8480 N/A thru 14/15-SBX3-4)	N/A thru 14/15			-			-			-
Special Education - State	StateRevSE		108,648.00	108,648.00		50,354.00	50,354.00		107,038.40	107,038.40
All Other State Revenues	StateRevAO	264,630.80	50,000.00	314,630.80	120,104.25	7,766.00	127,870.25	254,411.65	57,766.00	312,177.65
Total, Other State Revenues		264,630.80	158,648.00	423,278.80	120,104.25	58,120.00	178,224.25	254,411.65	164,804.40	419,216.05
4. Other Local Revenues										
All Other Local Revenues	LocalRevAO	407,381.23		407,381.23	168,941.20		168,941.20	411,758.40		411,758.40
Total, Local Revenues		407,381.23		407,381.23	168,941.20		168,941.20	411,758.40		411,758.40
<b>5. TOTAL REVENUES</b>		<b>2,316,500.48</b>	<b>220,671.76</b>	<b>2,537,172.24</b>	<b>1,054,391.45</b>	<b>76,454.21</b>	<b>1,130,845.66</b>	<b>2,287,045.56</b>	<b>229,938.89</b>	<b>2,516,984.45</b>
<b>B. EXPENDITURES</b>										
1. Certificated Salaries										
Certificated Teachers' Salaries	1100	580,621.71	48,094.99	628,716.70	320,274.15	26,482.25	346,756.40	585,725.38	48,128.92	633,854.30
Certificated Pupil Support Salaries	1200			-			-			-
Certificated Supervisors' and Administrators' Salaries	1300	176,163.08		176,163.08	102,777.65		102,777.65	176,163.08		176,163.08
Other Certificated Salaries	1900		20,000.00	20,000.00		10,750.00	10,750.00		20,000.00	20,000.00
Total, Certificated Salaries		756,784.79	68,094.99	824,879.78	423,051.80	37,232.25	460,284.05	761,888.46	68,128.92	830,017.38
2. Non-certificated Salaries										
Non-certificated Instructional Aides' Salaries	2100	174,031.29	25,516.02	199,547.31	43,140.56	24,304.75	67,445.31	143,947.79	24,324.52	168,272.31
Non-certificated Support Salaries	2200	86,865.75		86,865.75	46,120.00		46,120.00	86,865.75		86,865.75
Non-certificated Supervisors' and Administrators' Sal.	2300	81,000.00		81,000.00	43,768.00		43,768.00	81,000.00		81,000.00
Clerical and Office Salaries	2400	39,456.25		39,456.25	22,039.33		22,039.33	39,456.25		39,456.25
Other Non-certificated Salaries	2900	20,850.00		20,850.00	8,366.75		8,366.75	20,850.00		20,850.00
Total, Non-certificated Salaries		402,203.29	25,516.02	427,719.31	163,434.64	24,304.75	187,739.39	372,119.79	24,324.52	396,444.31
3. Employee Benefits										
STRS	3101-3102	95,302.44	7,697.54	102,999.98	52,535.36	4,680.08	57,215.44	95,288.84	7,768.71	103,057.55
PERS	3201-3202			-			-			-
OASDI / Medicare / Alternative	3301-3302	41,893.96	3,383.76	45,277.72	20,356.13	1,575.44	21,931.57	39,983.10	3,259.74	43,242.84
Health and Welfare Benefits	3401-3402	102,491.78	8,278.22	110,770.00	55,516.98	1,784.06	57,301.04	97,029.39	7,910.61	104,940.00
Unemployment Insurance	3501-3502	18,056.40	1,458.41	19,514.81	4,085.05	343.96	4,429.01	17,647.63	1,438.78	19,086.41
Workers' Compensation Insurance	3601-3602	17,384.82	1,404.17	18,788.99	9,211.00	750.00	9,961.00	17,010.12	1,386.80	18,396.93
OPEB, Allocated	3701-3702			-			-			-
OPEB, Active Employees	3751-3752			-			-			-
PERS Reduction (for revenue limit funded schools)	3801-3802			-			-			-
Other Employee Benefits	3901-3902	7,749.11	625.89	8,375.00	1,791.92		1,791.92	7,743.67	631.33	8,375.00
Total, Employee Benefits		282,878.51	22,847.99	305,726.50	143,496.44	9,133.54	152,629.98	274,702.75	22,395.97	297,098.72
4. Books and Supplies										
Approved Textbooks and Core Curricula Materials	4100	6,999.75		6,999.75	4,180.79		4,180.79	5,828.64	1,140.00	6,968.64
Books and Other Reference Materials	4200			-			-			-
Materials and Supplies	4300	28,149.99		28,149.99	11,395.28		11,395.28	29,136.66		29,136.66
Noncapitalized Equipment	4400	11,060.89		11,060.89	4,050.79		4,050.79	11,016.45		11,016.45
Food	4700	10,596.24	18,563.76	29,160.00	4,328.47	13,044.38	17,372.85	7,377.91	21,652.49	29,030.40
Total, Books and Supplies		56,806.87	18,563.76	75,370.63	23,955.33	13,044.38	36,999.71	53,359.65	22,792.49	76,152.14
5. Services and Other Operating Expenditures										
Subagreements for Services										
Travel and Conferences	5200	11,000.00		11,000.00	1,101.56		1,101.56	10,700.00		10,700.00
Dues and Memberships	5300	1,700.00		1,700.00	1,704.90		1,704.90	2,000.00		2,000.00
Insurance	5400	28,000.00		28,000.00	22,572.04		22,572.04	28,000.00		28,000.00
Operations and Housekeeping Services	5500	62,300.00		62,300.00	38,443.31		38,443.31	64,300.00		64,300.00
Rentals, Leases, Repairs, and Noncap. Improvements	5600	372,748.00	98,000.00	470,748.00	212,948.04		212,948.04	372,748.00		372,748.00
Professional/Consulting Services and Operating Expend.	5800	254,626.70	35,649.00	290,275.70	160,293.83	18,739.15	179,032.98	272,859.79	42,297.00	315,156.79
Communications	5900	13,003.50		13,003.50	4,426.61		4,426.61	13,000.00		13,000.00
Total, Services and Other Operating Expenditures		743,378.20	133,649.00	877,027.20	441,480.29	18,739.15	460,229.44	763,608.59	42,297.00	805,905.59

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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, 9400-9499, and 9660-9669)  
 **Modified Accrual Basis** (Applicable Capital Outlay / Debt Service objects are 6100-6170, 6200-6500, 7438, and 7439)

Description	Object Code	1st Interim Budget			Actuals thru 1/31			2nd Interim Budget		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
<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			-		1,909.56	1,909.56		3,212.22	3,212.22
Total, Capital Outlay		-	-	-	-	1,909.56	1,909.56	-	3,212.22	3,212.22
<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	7261-7299			-			-			-
Debt Service:										
Interest	7438			-			-			-
Principal (for modified accrual basis only)	7439			-			-			-
Total, Other Outgo		-	-	-	-	-	-	-	-	-
<b>8. TOTAL EXPENDITURES</b>										
		2,242,051.65	268,671.76	2,510,723.41	1,195,428.50	104,363.63	1,299,792.13	2,225,679.25	183,151.11	2,408,830.37
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b>										
		74,448.82	(48,000.00)	26,448.82	(141,037.05)	(27,909.42)	(168,946.47)	61,366.31	46,787.78	108,154.08
<b>D. OTHER FINANCING SOURCES / USES</b>										
<b>1. Other Sources</b>										
Less: Other Uses	8930-8979			-			-			-
7630-7699				-			-			-
<b>3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)</b>										
8980-8999				-			-			-
<b>4. TOTAL OTHER FINANCING SOURCES / USES</b>										
		-	-	-	-	-	-	-	-	-
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>										
		74,448.82	(48,000.00)	26,448.82	(141,037.05)	(27,909.42)	(168,946.47)	61,366.31	46,787.78	108,154.08
<b>F. FUND BALANCE, RESERVES</b>										
<b>1. Beginning Fund Balance</b>										
a. As of July 1	9791	374,012.59	116,888.35	490,900.94	374,012.59	116,888.35	490,900.94	374,012.59	116,888.35	490,900.94
b. Adjustments to Beginning Balance	9793, 9795			-	1.41	(0.35)	1.06	1.41	(0.35)	1.06
c. Adjusted Beginning Balance		374,012.59	116,888.35	490,900.94	374,014.00	116,888.00	490,902.00	374,014.00	116,888.00	490,902.00
<b>2. Ending Fund Balance, June 30 (E + F.1.c.)</b>										
		448,461.41	68,888.35	517,349.76	232,976.95	88,978.58	321,955.53	435,380.31	163,675.78	599,056.08
Components of Ending Fund Balance :										
<b>a. Nonspendable</b>										
Revolving Cash (equals object 9130)	9711			-			-			-
Stores (equals object 9320)	9712			-			-			-
Prepaid Expenditures (equals object 9330)	9713			-			-			-
All Others	9719			-			-			-
<b>b. Restricted</b>										
9740			68,888.35	68,888.35		88,978.58	88,978.58		163,675.78	163,675.78
<b>c. Committed</b>										
Stabilization Arrangements	9750			-			-			-
Other Commitments	9760			-			-			-
<b>d. Assigned</b>										
Other Assignments	9780			-			-			-
<b>e. Unassigned/Unappropriated</b>										
Reserve for Economic Uncertainties	9789	75,321.70		75,321.70				72,264.91		72,264.91
Unassigned/Unappropriated Amount	9790	373,139.71	-	373,139.71	232,976.95	-	232,976.95	363,115.39	(0.00)	363,115.39

**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: 2016/17

Description	Object Code	1st Interim Budget (X)	Actuals thru 1/31 (Y)	2nd Interim Budget (Z)	2nd Interim vs. 1st Interim Increase, (Decrease)	
					\$ Difference (Z) vs. (X)	% Change (Z) vs. (X)
<b>A. REVENUES</b>						
<b>1. LCFF/Revenue Limit Sources</b>						
State Aid - Current Year	8011	920,310.36	412,870.00	905,269.98	(15,040.38)	-1.63%
Education Protection Account State Aid - Current Year	8012	280,214.64	134,932.00	276,062.82	(4,151.82)	-1.48%
Charter Schools Gen. Purpose Entitlement - State Aid	8015	-	-	-	-	
State Aid - Prior Years	8019	-	1.00	1.00	1.00	New
Tax Relief Subventions	8020-8039	-	-	-	-	
County and District Taxes	8040-8079	-	-	-	-	
Miscellaneous Funds	8080-8089	-	-	-	-	
LCFF/Revenue Limit Transfers:						
PERS Reduction Transfer	8092	-	-	-	-	
Charter Schools Funding in lieu of Property Taxes	8096	441,504.00	217,543.00	439,541.71	(1,962.29)	-0.44%
Other LCFF/Revenue Limit Transfers	8091, 8097	-	-	-	-	
Total, LCFF/Revenue Limit Sources		1,642,029.00	765,346.00	1,620,875.51	(21,153.49)	-1.29%
<b>2. Federal Revenues</b>						
No Child Left Behind (Include ARRA)	8290	14,860.00	7,141.00	14,882.00	22.00	0.15%
Special Education - Federal	8181, 8182	28,600.00	-	28,600.00	-	0.00%
Child Nutrition - Federal	8220	18,563.76	8,733.76	19,193.04	629.28	3.39%
Donated Food Commodities	8221	-	-	-	-	
Other Federal Revenues (Include ARRA)	8110, 8260-8299	2,459.45	2,459.45	2,459.45	-	0.00%
Total, Federal Revenues		64,483.21	18,334.21	65,134.49	651.28	1.01%
<b>3. Other State Revenues</b>						
Charter Schools Categorical Block Grant	N/A thru 14/15	-	-	-	-	
Special Education - State	StateRevSE	108,648.00	50,354.00	107,038.40	(1,609.60)	-1.48%
All Other State Revenues	StateRevAO	314,630.80	127,870.25	312,177.65	(2,453.15)	-0.78%
Total, Other State Revenues		423,278.80	178,224.25	419,216.05	(4,062.75)	-0.96%
<b>4. Other Local Revenues</b>						
All Other Local Revenues	LocalRevAO	407,381.23	168,941.20	411,758.40	4,377.18	1.07%
Total, Local Revenues		407,381.23	168,941.20	411,758.40	4,377.18	1.07%
<b>5. TOTAL REVENUES</b>						
		2,537,172.24	1,130,845.66	2,516,984.45	(20,187.79)	-0.80%
<b>B. EXPENDITURES</b>						
<b>1. Certificated Salaries</b>						
Certificated Teachers' Salaries	1100	628,716.70	346,756.40	633,854.30	5,137.60	0.82%
Certificated Pupil Support Salaries	1200	-	-	-	-	
Certificated Supervisors' and Administrators' Salaries	1300	176,163.08	102,777.65	176,163.08	-	0.00%
Other Certificated Salaries	1900	20,000.00	10,750.00	20,000.00	-	0.00%
Total, Certificated Salaries		824,879.78	460,284.05	830,017.38	5,137.60	0.62%
<b>2. Non-certificated Salaries</b>						
Non-certificated Instructional Aides' Salaries	2100	199,547.31	67,445.31	168,272.31	(31,275.00)	-15.67%
Non-certificated Support Salaries	2200	86,865.75	46,120.00	86,865.75	-	0.00%
Non-certificated Supervisors' and Administrators' Sal.	2300	81,000.00	43,768.00	81,000.00	-	0.00%
Clerical and Office Salaries	2400	39,456.25	22,039.33	39,456.25	-	0.00%
Other Non-certificated Salaries	2900	20,850.00	8,366.75	20,850.00	-	0.00%
Total, Non-certificated Salaries		427,719.31	187,739.39	396,444.31	(31,275.00)	-7.31%
<b>3. Employee Benefits</b>						
STRS	3101-3102	102,999.98	57,215.44	103,057.55	57.57	0.06%
PERS	3201-3202	-	-	-	-	
OASDI / Medicare / Alternative	3301-3302	45,277.72	21,931.57	43,242.84	(2,034.88)	-4.49%
Health and Welfare Benefits	3401-3402	110,770.00	57,301.04	104,940.00	(5,830.00)	-5.26%
Unemployment Insurance	3501-3502	19,514.81	4,429.01	19,086.41	(428.40)	-2.20%
Workers' Compensation Insurance	3601-3602	18,788.99	9,961.00	18,396.93	(392.06)	-2.09%
OPEB, Allocated	3701-3702	-	-	-	-	
OPEB, Active Employees	3751-3752	-	-	-	-	
PERS Reduction (for revenue limit funded schools)	3801-3802	-	-	-	-	
Other Employee Benefits	3901-3902	8,375.00	1,791.92	8,375.00	-	0.00%

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					\$ Difference (Z) vs. (X)	% Change (Z) vs. (X)
Total, Employee Benefits		305,726.50	152,629.98	297,098.72	(8,627.78)	-2.82%

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Fiscal Year: 2016/17

Description	Object Code	1st Interim Budget (X)	Actuals thru 1/31 (Y)	2nd Interim Budget (Z)	2nd Interim vs. 1st Interim Increase, (Decrease)	
					\$ Difference (Z) vs. (X)	% Change (Z) vs. (X)
<b>4. Books and Supplies</b>						
Approved Textbooks and Core Curricula Materials	4100	6,999.75	4,180.79	6,968.64	(31.11)	-0.44%
Books and Other Reference Materials	4200	-	-	-	-	
Materials and Supplies	4300	28,149.99	11,395.28	29,136.66	986.67	3.51%
Noncapitalized Equipment	4400	11,060.89	4,050.79	11,016.45	(44.44)	-0.40%
Food	4700	29,160.00	17,372.85	29,030.40	(129.60)	-0.44%
Total, Books and Supplies		75,370.63	36,999.71	76,152.14	781.51	1.04%
<b>5. Services and Other Operating Expenditures</b>						
Subagreements for Services	5100	-	-	-	-	
Travel and Conferences	5200	11,000.00	1,101.56	10,700.00	(300.00)	-2.73%
Dues and Memberships	5300	1,700.00	1,704.90	2,000.00	300.00	17.65%
Insurance	5400	28,000.00	22,572.04	28,000.00	-	0.00%
Operations and Housekeeping Services	5500	62,300.00	38,443.31	64,300.00	2,000.00	3.21%
Rentals, Leases, Repairs, and Noncap. Improvements	5600	470,748.00	212,948.04	372,748.00	(98,000.00)	-20.82%
Professional/Consulting Services and Operating Expend.	5800	290,275.70	179,032.98	315,156.79	24,881.10	8.57%
Communications	5900	13,003.50	4,426.61	13,000.80	(2.70)	-0.02%
Total, Services and Other Operating Expenditures		877,027.20	460,229.44	805,905.59	(71,121.60)	-8.11%
<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	-	1,909.56	3,212.22	3,212.22	New
Total, Capital Outlay		-	1,909.56	3,212.22	3,212.22	New
<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	-	-	-	-	
Debt Service:						
Interest	7438	-	-	-	-	
Principal (for modified accrual basis only)	7439	-	-	-	-	
Total, Other Outgo		-	-	-	-	
<b>8. TOTAL EXPENDITURES</b>		2,510,723.41	1,299,792.13	2,408,830.37	(101,893.05)	-4.06%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b>		26,448.82	(168,946.47)	108,154.08	81,705.26	308.92%

**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: 2016/17

Description	Object Code	1st Interim Budget (X)	Actuals thru 1/31 (Y)	2nd Interim Budget (Z)	2nd Interim vs. 1st Interim Increase, (Decrease)	
					\$ Difference (Z) vs. (X)	% Change (Z) vs. (X)
<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>		26,448.82	(168,946.47)	108,154.08	81,705.26	308.92%
<b>F. FUND BALANCE, RESERVES</b>						
1. Beginning Fund Balance						
a. As of July 1	9791	490,900.94	490,900.94	490,900.94	-	0.00%
b. Adjustments to Beginning Balance	9793, 9795	-	1.06	1.06	1.06	New
c. Adjusted Beginning Balance		490,900.94	490,902.00	490,902.00		
2. Ending Fund Balance, June 30 (E + F.1.c.)		517,349.76	321,955.53	599,056.08		
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	68,888.35	88,978.58	163,675.78	94,787.43	137.60%
c. Committed						
Stabilization Arrangements	9750	-	-	-	-	
Other Commitments	9760	-	-	-	-	
d. Assigned						
Other Assignments	9780	-	-	-	-	
e. Unassigned/Unappropriated						
Reserve for Economic Uncertainties	9789	75,321.70	-	72,264.91	(3,056.79)	-4.06%
Unassigned/Unappropriated Amount	9790	373,139.71	232,976.95	363,115.39	(10,024.32)	-2.69%

**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: 2016/17**

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 2016/17			Totals for 2017/18	Totals for 2018/19
		Unrestricted	Restricted	Total		
<b>A. REVENUES</b>						
<b>1. LCFF/Revenue Limit Sources</b>						
State Aid - Current Year	8011	905,269.98	0.00	905,269.98	1,002,696.15	1,110,075.17
Education Protection Account State Aid - Current Year	8012	276,062.82	0.00	276,062.82	269,851.83	250,527.46
Charter Schools Gen. Purpose Entitlement - State Aid	8015	0.00	0.00	0.00		
State Aid - Prior Years	8019	1.00	0.00	1.00	0.00	0.00
Tax Relief Subventions	8020-8039	0.00	0.00	0.00		
County and District Taxes	8040-8079	0.00	0.00	0.00		
Miscellaneous Funds	8080-8089	0.00	0.00	0.00		
LCFF/Revenue Limit Transfers:						
PERS Reduction Transfer	8092	0.00	0.00	0.00		
Charter Schools Funding in lieu of Property Taxes	8096	439,541.71	0.00	439,541.71	467,013.40	474,861.76
Other LCFF/Revenue Limit Transfers	8091, 8097	0.00	0.00	0.00		
Total, LCFF/Revenue Limit Sources		1,620,875.51	0.00	1,620,875.51	1,739,561.38	1,835,464.39
<b>2. Federal Revenues</b>						
No Child Left Behind	8290	0.00	14,882.00	14,882.00	16,705.00	17,095.00
Special Education - Federal	8181, 8182	0.00	28,600.00	28,600.00	29,550.98	32,151.46
Child Nutrition - Federal	8220	0.00	19,193.04	19,193.04	20,451.60	20,766.24
Donated Food Commodities	8221	0.00	0.00	0.00		
Other Federal Revenues	8110, 8260-8299	0.00	2,459.45	2,459.45	0.00	0.00
Total, Federal Revenues		0.00	65,134.49	65,134.49	66,707.58	70,012.70
<b>3. Other State Revenues</b>						
Charter Schools Categorical Block Grant	N/A thru 14/15					
Special Education - State	StateRevSE	0.00	107,038.40	107,038.40	113,728.30	115,639.70
All Other State Revenues	StateRevAO	254,411.65	57,766.00	312,177.65	227,975.06	222,659.75
Total, Other State Revenues		254,411.65	164,804.40	419,216.05	341,703.36	338,299.45
<b>4. Other Local Revenues</b>						
All Other Local Revenues	LocalRevAO	411,758.40	0.00	411,758.40	424,778.88	431,064.95
Total, Local Revenues		411,758.40	0.00	411,758.40	424,778.88	431,064.95
<b>5. TOTAL REVENUES</b>						
		2,287,045.56	229,938.89	2,516,984.45	2,572,751.19	2,674,841.49
<b>B. EXPENDITURES</b>						
<b>1. Certificated Salaries</b>						
Certificated Teachers' Salaries	1100	585,725.38	48,128.92	633,854.30	636,657.79	649,390.94
Certificated Pupil Support Salaries	1200	0.00	0.00	0.00	-	0.00
Certificated Supervisors' and Administrators' Salaries	1300	176,163.08	0.00	176,163.08	179,686.34	183,280.07
Other Certificated Salaries	1900	0.00	20,000.00	20,000.00	20,400.00	20,808.00
Total, Certificated Salaries		761,888.46	68,128.92	830,017.38	836,744.13	853,479.01
<b>2. Non-certificated Salaries</b>						
Non-certificated Instructional Aides' Salaries	2100	143,947.79	24,324.52	168,272.31	172,938.26	202,407.02
Non-certificated Support Salaries	2200	86,865.75	0.00	86,865.75	88,603.07	90,375.13
Non-certificated Supervisors' and Administrators' Sal.	2300	81,000.00	0.00	81,000.00	82,620.00	84,272.40
Clerical and Office Salaries	2400	39,456.25	0.00	39,456.25	40,245.38	41,050.28
Other Non-certificated Salaries	2900	20,850.00	0.00	20,850.00	21,267.00	21,692.34
Total, Non-certificated Salaries		372,119.79	24,324.52	396,444.31	405,673.70	439,797.17



**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: 2016/17

Description	Object Code	FY 2016/17			Totals for 2017/18	Totals for 2018/19
		Unrestricted	Restricted	Total		
<b>3. Employee Benefits</b>						
STRS	3101-3102	95,288.84	7,768.71	103,057.55	119,841.40	137,909.79
PERS	3201-3202	0.00	0.00	0.00	-	0.00
OASDI / Medicare / Alternative	3301-3302	39,983.10	3,259.74	43,242.84	43,763.86	46,631.70
Health and Welfare Benefits	3401-3402	97,029.39	7,910.61	104,940.00	113,335.20	129,202.13
Unemployment Insurance	3501-3502	17,647.63	1,438.78	19,086.41	20,793.56	21,491.57
Workers' Compensation Insurance	3601-3602	17,010.12	1,386.80	18,396.93	18,636.27	19,399.14
OPEB, Allocated	3701-3702	0.00	0.00	0.00	0.00	0.00
OPEB, Active Employees	3751-3752	0.00	0.00	0.00		
PERS Reduction (for revenue limit funded schools)	3801-3802	0.00	0.00	0.00	0.00	0.00
Other Employee Benefits	3901-3902	7,743.67	631.33	8,375.00	8,375.00	8,375.00
Total, Employee Benefits		274,702.75	22,395.97	297,098.72	324,745.28	363,009.34
<b>4. Books and Supplies</b>						
Approved Textbooks and Core Curricula Materials	4100	5,828.64	1,140.00	6,968.64	14,836.31	10,108.91
Books and Other Reference Materials	4200	0.00	0.00	0.00	0.00	0.00
Materials and Supplies	4300	29,136.66	0.00	29,136.66	30,203.03	31,165.70
Noncapitalized Equipment	4400	11,016.45	0.00	11,016.45	19,197.83	14,657.87
Food	4700	7,377.91	21,652.49	29,030.40	30,844.80	31,363.20
Total, Books and Supplies		53,359.65	22,792.49	76,152.14	95,081.96	87,295.68
<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	10,700.00	0.00	10,700.00	11,021.00	11,351.63
Dues and Memberships	5300	2,000.00	0.00	2,000.00	2,060.00	2,121.80
Insurance	5400	28,000.00	0.00	28,000.00	31,840.00	32,795.20
Operations and Housekeeping Services	5500	64,300.00	0.00	64,300.00	66,229.00	68,215.87
Rentals, Leases, Repairs, and Noncap. Improvements	5600	372,748.00	0.00	372,748.00	423,930.44	424,335.35
Professional/Consulting Services and Operating Expend.	5800	272,859.79	42,297.00	315,156.79	324,832.53	335,153.19
Communications	5900	13,000.80	0.00	13,000.80	13,429.76	13,844.11
Total, Services and Other Operating Expenditures		763,608.59	42,297.00	805,905.59	873,342.73	887,817.15
<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	3,212.22	3,212.22	19,600.00	33,339.13
Total, Capital Outlay		0.00	3,212.22	3,212.22	19,600.00	33,339.13
<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		
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>		2,225,679.25	183,151.11	2,408,830.37	2,555,187.79	2,664,737.47
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b>		61,366.31	46,787.78	108,154.08	17,563.41	10,104.02

**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: 2016/17

Description	Object Code	FY 2016/17			Totals for 2017/18	Totals for 2018/19
		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>		61,366.31	46,787.78	108,154.08	17,563.41	10,104.02
<b>F. FUND BALANCE, RESERVES</b>						
1. Beginning Fund Balance						
a. As of July 1	9791	374,012.59	116,888.35	490,900.94	599,056.08	616,619.49
b. Adjustments to Beginning Balance	9793, 9795	1.41	(0.35)	1.06		
c. Adjusted Beginning Balance		374,014.00	116,888.00	490,902.00	599,056.08	616,619.49
2. Ending Fund Balance, June 30 (E + F.1.c.)		435,380.31	163,675.78	599,056.08	616,619.49	626,723.51
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	163,675.78	163,675.78		
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	72,264.91	0.00	72,264.91	127,759.39	133,236.87
Unassigned/Unappropriated Amount	9790	363,115.39	(0.00)	363,115.39	488,860.10	493,486.64