

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

Charter School Name: Oakland School For The Arts  
(continued) \_\_\_\_\_  
CDS #: 01-61259-3030772  
Charter Approving Entity: Oakland Unified  
County: Alameda  
Charter #: 0340  
Fiscal Year: 2023/24

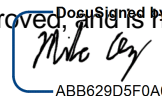
**CERTIFICATION OF FINANCIAL CONDITION**

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, signed by \_\_\_\_\_ and is hereby filed by the charter school pursuant to *Education Code* Section 47604.33.

Signed:  \_\_\_\_\_ Date: 11/20/2023  
Charter School Official  
(Original signature required)

Print Name: Mike Oz Title: Executive Director

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

For Charter School:  
Beth Brenner-Josef  
Name  
Finance Director  
Title  
510-873-8827  
Phone  
bbrenner-josef@oakarts.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  
First Interim Report - Detail**

Charter School Name: Oakland School For The Arts  
 (continued)  
 CDS #: 01-61259-3030772  
 Charter Approving Entity: Oakland Unified  
 County: Alameda  
 Charter #: 0340  
 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 objects are 6100-6170, 6200-6500, 7438, and 7439)

Description	Object Code	Adopted Budget - July 1			Actuals thru 10/31			1st Interim Budget		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
<b>A. REVENUES</b>										
<b>1. LCFF Revenue Sources</b>										
State Aid - Current Year	8011	3,624,889.00	-	3,624,889.00	703,122.00	-	703,122.00	3,830,791.00	-	3,830,791.00
Education Protection Account State Aid - Current Year	8012	2,607,360.00	-	2,607,360.00	617,867.00	-	617,867.00	2,542,679.00	-	2,542,679.00
State Aid - Prior Years	8019	-	-	-	-	-	-	-	-	-
Transfer to Charter Schools In Lieu of Property Taxes	8096	2,626,449.00	-	2,626,449.00	433,958.00	-	433,958.00	2,480,586.00	-	2,480,586.00
Other LCFF Transfers	8091, 8097	-	-	-	-	-	-	-	-	-
Total, LCFF Sources		8,858,698.00	-	8,858,698.00	1,754,947.00	-	1,754,947.00	8,854,056.00	-	8,854,056.00
<b>2. Federal Revenues</b>										
No Child Left Behind/Every Student Succeeds Act	8290	-	76,385.28	76,385.28	-	-	-	-	97,356.00	97,356.00
Special Education - Federal	8181, 8182	-	105,318.56	105,318.56	-	-	-	-	105,318.56	105,318.56
Child Nutrition - Federal	8220	-	40,000.00	40,000.00	-	29,048.30	29,048.30	-	40,000.00	40,000.00
Donated Food Commodities	8221	-	-	-	-	-	-	-	-	-
Other Federal Revenues	8110, 8260-8299	-	-	-	-	25,190.43	25,190.43	-	25,200.00	25,200.00
Total, Federal Revenues		-	221,703.84	221,703.84	-	54,238.73	54,238.73	-	267,874.56	267,874.56
<b>3. Other State Revenues</b>										
Special Education - State	StateRevSE	-	690,396.00	690,396.00	-	191,193.00	191,193.00	-	687,313.00	687,313.00
All Other State Revenues	StateRevAO	1,022,363.89	401,298.35	1,423,662.24	-	82,263.64	82,263.64	1,020,527.73	509,908.00	1,530,435.73
Total, Other State Revenues		1,022,363.89	1,091,694.35	2,114,058.24	-	273,456.64	273,456.64	1,020,527.73	1,197,221.00	2,217,748.73
<b>4. Other Local Revenues</b>										
All Other Local Revenues	LocalRevAO	2,584,631.06	-	2,584,631.06	371,350.49	-	371,350.49	2,092,131.00	-	2,092,131.00
Total, Local Revenues		2,584,631.06	-	2,584,631.06	371,350.49	-	371,350.49	2,092,131.00	-	2,092,131.00
<b>5. TOTAL REVENUES</b>		<b>12,465,692.95</b>	<b>1,313,398.19</b>	<b>13,779,091.14</b>	<b>2,126,297.49</b>	<b>327,695.37</b>	<b>2,453,992.86</b>	<b>11,966,714.73</b>	<b>1,465,095.56</b>	<b>13,431,810.29</b>
<b>B. EXPENDITURES</b>										
<b>1. Certificated Salaries</b>										
Certificated Teachers' Salaries	1100	4,126,006.15	514,917.07	4,640,923.22	1,065,829.04	163,868.30	1,229,697.34	4,400,802.98	479,457.15	4,880,260.13
Certificated Pupil Support Salaries	1200	172,849.00	63,559.95	236,408.95	11,255.40	53,052.86	64,308.26	47,814.20	106,000.00	153,814.20
Certificated Supervisors' and Administrators' Salaries	1300	690,487.00	130,000.00	820,487.00	190,925.28	78,063.79	268,989.07	687,353.00	130,000.00	817,353.00
Other Certificated Salaries	1900	82,107.00	-	82,107.00	17,114.96	37,457.40	54,572.36	27,595.09	60,000.00	87,595.09
Total, Certificated Salaries		5,071,449.15	708,477.02	5,779,926.17	1,285,124.68	332,442.35	1,617,567.03	5,163,565.27	775,457.15	5,939,022.42
<b>2. Non-certificated Salaries</b>										
Non-certificated Instructional Aides' Salaries	2100	50,000.00	162,472.00	212,472.00	475.65	81,893.63	82,369.28	87,893.00	160,884.00	248,777.00
Non-certificated Support Salaries	2200	14,894.20	78,500.00	93,394.20	-	4,143.28	4,143.28	15,787.80	43,200.00	58,987.80
Non-certificated Supervisors' and Administrators' Sal.	2300	1,246,468.00	-	1,246,468.00	268,306.36	17,774.75	286,081.11	1,110,456.76	53,322.00	1,163,778.76
Clerical and Office Salaries	2400	93,027.00	46,000.00	139,027.00	74,997.13	-	74,997.13	93,027.00	46,000.00	139,027.00
Other Non-certificated Salaries	2900	256,234.00	-	256,234.00	110,816.11	12,987.37	123,803.48	241,390.00	26,000.00	267,390.00
Total, Non-certificated Salaries		1,660,623.20	286,972.00	1,947,595.20	454,595.25	116,799.03	571,394.28	1,548,554.56	329,406.00	1,877,960.56
<b>3. Employee Benefits</b>										
STRS	3101-3102	970,318.80	135,319.11	1,105,637.91	242,447.01	63,974.58	306,421.59	988,746.65	147,414.40	1,136,161.05
PERS	3201-3202	-	-	-	-	-	-	-	-	-
OASDI / Medicare / Alternative	3301-3302	202,799.96	30,000.00	232,799.96	52,968.24	12,092.22	65,060.46	193,679.81	36,100.00	229,779.81
Health and Welfare Benefits	3401-3402	745,000.00	105,000.00	850,000.00	301,805.12	59,580.72	361,385.84	623,000.00	105,000.00	728,000.00
Unemployment Insurance	3501-3502	33,837.61	4,800.00	38,637.61	1,525.53	62.68	1,588.21	51,256.00	500.00	51,756.00
Workers' Compensation Insurance	3601-3602	57,956.41	-	57,956.41	14,785.44	-	14,785.44	58,627.37	-	58,627.37
OPEB, Allocated	3701-3702	-	-	-	-	-	-	-	-	-
OPEB, Active Employees	3751-3752	-	-	-	-	-	-	-	-	-
Other Employee Benefits	3901-3902	-	-	-	-	-	-	-	-	-
Total, Employee Benefits		2,009,912.78	275,119.11	2,285,031.89	613,531.34	135,710.20	749,241.54	1,915,309.83	289,014.40	2,204,324.23
<b>4. Books and Supplies</b>										
Approved Textbooks and Core Curricula Materials	4100	18,828.00	3,500.00	22,328.00	-	16,508.50	16,508.50	-	22,328.00	22,328.00
Books and Other Reference Materials	4200	2,020.00	-	2,020.00	-	682.66	682.66	-	2,020.00	2,020.00
Materials and Supplies	4300	92,550.00	64,000.00	156,550.00	26,750.78	27,552.00	54,302.78	92,550.00	64,000.00	156,550.00
Noncapitalized Equipment	4400	139,600.00	50,000.00	189,600.00	102,913.60	26,935.48	129,849.08	139,600.00	50,000.00	189,600.00
Food	4700	40,400.00	-	40,400.00	944.53	14,417.14	15,361.67	2,400.00	38,000.00	40,400.00
Total, Books and Supplies		293,398.00	117,500.00	410,898.00	130,608.91	86,095.78	216,704.69	234,550.00	176,348.00	410,898.00
<b>5. Services and Other Operating Expenditures</b>										
Subagreements for Services	5100	-	-	-	-	-	-	-	-	-
Travel and Conferences	5200	13,200.00	5,000.00	18,200.00	2,624.12	-	2,624.12	13,200.00	5,000.00	18,200.00
Dues and Memberships	5300	18,600.00	-	18,600.00	15,937.14	-	15,937.14	18,600.00	-	18,600.00
Insurance	5400	100,875.00	-	100,875.00	33,068.00	-	33,068.00	100,875.00	-	100,875.00
Operations and Housekeeping Services	5500	545,800.00	40,000.00	585,800.00	213,333.11	-	213,333.11	545,800.00	40,000.00	585,800.00
Rentals, Leases, Repairs, and Noncap. Improvements	5600	1,518,980.00	-	1,518,980.00	430,610.36	-	430,610.36	1,518,980.00	-	1,518,980.00
Transfers of Direct Costs	5700-5799	-	-	-	-	-	-	-	-	-
Professional/Consulting Services and Operating Expend.	5800	979,241.36	200,000.00	1,179,241.36	393,574.14	61,241.98	454,816.12	1,199,195.56	150,000.00	1,349,195.56
Communications	5900	40,400.00	-	40,400.00	11,927.81	-	11,927.81	40,400.00	-	40,400.00
Total, Services and Other Operating Expenditures		3,217,096.36	245,000.00	3,462,096.36	1,101,074.68	61,241.98	1,162,316.66	3,437,050.56	195,000.00	3,632,050.56

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

Description	Object Code	Adopted Budget - July 1			Actuals thru 10/31			1st Interim Budget		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
<b>6. Capital Outlay</b> (Objects 6100-6170, 6200-6500 for modified accrual basis only)										
Land and Land Improvements	6100-6170	-	-	-	-	-	-	-	-	-
Buildings and Improvements of Buildings	6200	-	-	-	-	-	-	-	-	-
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	-	-	-	-	-	-	-	-	-
Equipment	6400	-	-	-	-	-	-	-	-	-
Equipment Replacement	6500	-	-	-	-	-	-	-	-	-
Depreciation Expense (for accrual basis only)	6900	32,170.00	-	32,170.00	10,788.32	-	10,788.32	32,170.00	-	32,170.00
Amorization Expense-Lease Assets	6910	-	-	-	-	-	-	-	-	-
Total, Capital Outlay		32,170.00	-	32,170.00	10,788.32	-	10,788.32	32,170.00	-	32,170.00
<b>7. Other Outgo</b>										
Tuition to Other Schools	7110-7143	-	-	-	-	-	-	-	-	-
Transfers of Pass-through Revenues to Other LEAs	7211-7213	-	-	-	-	-	-	-	-	-
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE	-	-	-	-	-	-	-	-	-
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	-	-	-	-	-	-	-	-	-
All Other Transfers	7281-7299	-	-	-	-	-	-	-	-	-
Transfers of Indirect Costs	7300-7399	-	-	-	-	-	-	-	-	-
Debt Service:										
Interest	7438	-	-	-	-	-	-	-	-	-
Principal (for modified accrual basis only)	7439	-	-	-	-	-	-	-	-	-
Total, Other Outgo		-	-	-	-	-	-	-	-	-
<b>8. TOTAL EXPENDITURES</b>		12,284,649.49	1,633,068.13	13,917,717.62	3,595,723.18	732,289.34	4,328,012.52	12,331,200.22	1,765,225.55	14,096,425.77
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b>		181,043.46	(319,669.94)	(138,626.48)	(1,469,425.69)	(404,593.97)	(1,874,019.66)	(364,485.49)	(300,129.99)	(664,615.48)
<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	(319,669.94)	319,669.94	-	(404,593.97)	404,593.97	-	(300,129.99)	300,129.99	-
4. TOTAL OTHER FINANCING SOURCES / USES		(319,669.94)	319,669.94	-	(404,593.97)	404,593.97	-	(300,129.99)	300,129.99	-
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>		(138,626.48)	-	(138,626.48)	(1,874,019.66)	-	(1,874,019.66)	(664,615.48)	-	(664,615.48)
<b>F. FUND BALANCE, RESERVES</b>										
1. Beginning Fund Balance										
a. As of July 1	9791	4,304,985.44	-	4,304,985.44	1,872,332.75	2,197,466.00	4,069,798.75	1,872,332.75	2,197,466.00	4,069,798.75
b. Adjustments to Beginning Balance	9793, 9795	-	-	-	-	-	-	-	-	-
c. Adjusted Beginning Balance		4,304,985.44	-	4,304,985.44	1,872,332.75	2,197,466.00	4,069,798.75	1,872,332.75	2,197,466.00	4,069,798.75
2. Ending Fund Balance, June 30 (E + F.1.c.)		4,166,358.96	-	4,166,358.96	(1,686.91)	2,197,466.00	2,195,779.09	1,207,717.27	2,197,466.00	3,405,183.27
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	693,135.00	-	693,135.00	-	-	-	704,821.00	-	704,821.00
Unassigned/Unappropriated Amount	9790	3,473,223.96	-	3,473,223.96	(1,686.91)	2,197,466.00	2,195,779.09	502,896.27	2,197,466.00	2,700,362.27

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 Fiscal Year: 2023/24

Description	Object Code	7/1 Adopted Budget (X)	Actuals thru 10/31 (Y)	1st Interim Budget (Z)	1st Interim vs. Adopted Budget Increase, (Decrease)	
					\$ Difference (Z) vs. (X)	% Change (Z) vs. (X)
<b>A. REVENUES</b>						
<b>1. LCFF Revenue Sources</b>						
State Aid - Current Year	8011	3,624,889.00	703,122.00	3,830,791.00	205,902.00	5.68%
Education Protection Account State Aid - Current Year	8012	2,607,360.00	617,867.00	2,542,679.00	(64,681.00)	-2.48%
State Aid - Prior Years	8019	-	-	-	-	
Transfer of Charter Schools In Lieu of Property Taxes	8096	2,626,449.00	433,958.00	2,480,586.00	(145,863.00)	-5.55%
Other LCFF Transfers	8091, 8097	-	-	-	-	
Total, LCFF Sources		8,858,698.00	1,754,947.00	8,854,056.00	(4,642.00)	-0.05%
<b>2. Federal Revenues</b>						
No Child Left Behind/Every Student Succeeds Act	8290	76,385.28	-	97,356.00	20,970.72	27.45%
Special Education - Federal	8181, 8182	105,318.56	-	105,318.56	-	0.00%
Child Nutrition - Federal	8220	40,000.00	29,048.30	40,000.00	-	0.00%
Donated Food Commodities	8221	-	-	-	-	
Other Federal Revenues	8110, 8260-8299	-	25,190.43	25,200.00	25,200.00	New
Total, Federal Revenues		221,703.84	54,238.73	267,874.56	46,170.72	20.83%
<b>3. Other State Revenues</b>						
Special Education - State	StateRevSE	690,396.00	191,193.00	687,313.00	(3,083.00)	-0.45%
All Other State Revenues	StateRevAO	1,423,662.24	82,263.64	1,530,435.73	106,773.49	7.50%
Total, Other State Revenues		2,114,058.24	273,456.64	2,217,748.73	103,690.49	4.90%
<b>4. Other Local Revenues</b>						
All Other Local Revenues	LocalRevAO	2,584,631.06	371,350.49	2,092,131.00	(492,500.06)	-19.05%
Total, Local Revenues		2,584,631.06	371,350.49	2,092,131.00	(492,500.06)	-19.05%
<b>5. TOTAL REVENUES</b>						
		13,779,091.14	2,453,992.86	13,431,810.29	(347,280.85)	-2.52%
<b>B. EXPENDITURES</b>						
<b>1. Certificated Salaries</b>						
Certificated Teachers' Salaries	1100	4,640,923.22	1,229,697.34	4,880,260.13	239,336.91	5.16%
Certificated Pupil Support Salaries	1200	236,408.95	64,308.26	153,814.20	(82,594.75)	-34.94%
Certificated Supervisors' and Administrators' Salaries	1300	820,487.00	268,989.07	817,353.00	(3,134.00)	-0.38%
Other Certificated Salaries	1900	82,107.00	54,572.36	87,595.09	5,488.09	6.68%
Total, Certificated Salaries		5,779,926.17	1,617,567.03	5,939,022.42	159,096.25	2.75%
<b>2. Non-certificated Salaries</b>						
Non-certificated Instructional Aides' Salaries	2100	212,472.00	82,369.28	248,777.00	36,305.00	17.09%
Non-certificated Support Salaries	2200	93,394.20	4,143.28	58,987.80	(34,406.40)	-36.84%
Non-certificated Supervisors' and Administrators' Sal.	2300	1,246,468.00	286,081.11	1,163,778.76	(82,689.24)	-6.63%
Clerical and Office Salaries	2400	139,027.00	74,997.13	139,027.00	-	0.00%
Other Non-certificated Salaries	2900	256,234.00	123,803.48	267,390.00	11,156.00	4.35%
Total, Non-certificated Salaries		1,947,595.20	571,394.28	1,877,960.56	(69,634.64)	-3.58%
<b>3. Employee Benefits</b>						
STRS	3101-3102	1,105,637.91	306,421.59	1,136,161.05	30,523.14	2.76%
PERS	3201-3202	-	-	-	-	
OASDI / Medicare / Alternative	3301-3302	232,799.96	65,060.46	229,779.81	(3,020.15)	-1.30%
Health and Welfare Benefits	3401-3402	850,000.00	361,385.84	728,000.00	(122,000.00)	-14.35%
Unemployment Insurance	3501-3502	38,637.61	1,588.21	51,756.00	13,118.39	33.95%
Workers' Compensation Insurance	3601-3602	57,956.41	14,785.44	58,627.37	670.96	1.16%
OPEB, Allocated	3701-3702	-	-	-	-	
OPEB, Active Employees	3751-3752	-	-	-	-	
Other Employee Benefits	3901-3902	-	-	-	-	
Total, Employee Benefits		2,285,031.89	749,241.54	2,204,324.23	(80,707.66)	-3.53%

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

Charter School Name: Oakland School For The Arts  
 (continued)  
 CDS #: 01-61259-3030772  
 Charter Approving Entity: Oakland Unified  
 County: Alameda  
 Charter #: 0340  
 Fiscal Year: 2023/24

Description	Object Code	7/1 Adopted Budget (X)	Actuals thru 10/31 (Y)	1st Interim Budget (Z)	1st Interim vs. Adopted Budget Increase, (Decrease)	
					\$ Difference (Z) vs. (X)	% Change (Z) vs. (X)
<b>4. Books and Supplies</b>						
Approved Textbooks and Core Curricula Materials	4100	22,328.00	16,508.50	22,328.00	-	0.00%
Books and Other Reference Materials	4200	2,020.00	682.66	2,020.00	-	0.00%
Materials and Supplies	4300	156,550.00	54,302.78	156,550.00	-	0.00%
Noncapitalized Equipment	4400	189,600.00	129,849.08	189,600.00	-	0.00%
Food	4700	40,400.00	15,361.67	40,400.00	-	0.00%
Total, Books and Supplies		410,898.00	216,704.69	410,898.00	-	0.00%
<b>5. Services and Other Operating Expenditures</b>						
Subagreements for Services	5100	-	-	-	-	
Travel and Conferences	5200	18,200.00	2,624.12	18,200.00	-	0.00%
Dues and Memberships	5300	18,600.00	15,937.14	18,600.00	-	0.00%
Insurance	5400	100,875.00	33,068.00	100,875.00	-	0.00%
Operations and Housekeeping Services	5500	585,800.00	213,333.11	585,800.00	-	0.00%
Rentals, Leases, Repairs, and Noncap. Improvements	5600	1,518,980.00	430,610.36	1,518,980.00	-	0.00%
Transfers of Direct Costs	5700-5799	-	-	-	-	
Professional/Consulting Services and Operating Expend.	5800	1,179,241.36	454,816.12	1,349,195.56	169,954.20	14.41%
Communications	5900	40,400.00	11,927.81	40,400.00	-	0.00%
Total, Services and Other Operating Expenditures		3,462,096.36	1,162,316.66	3,632,050.56	169,954.20	4.91%
<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	32,170.00	10,788.32	32,170.00	-	0.00%
<i>Amorization Expense-Lease Assets</i>	6910	-	-	-	-	
Total, Capital Outlay		32,170.00	10,788.32	32,170.00	-	0.00%
<b>7. Other Outgo</b>						
Tuition to Other Schools	7110-7143	-	-	-	-	
Transfers of Pass-through Revenues to Other LEAs	7211-7213	-	-	-	-	
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE	-	-	-	-	
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	-	-	-	-	
All Other Transfers	7281-7299	-	-	-	-	
Transfers of Indirect Costs	7300-7399	-	-	-	-	
Debt Service:						
Interest	7438	-	-	-	-	
Principal (for modified accrual basis only)	7439	-	-	-	-	
Total, Other Outgo		-	-	-	-	
<b>8. TOTAL EXPENDITURES</b>		13,917,717.62	4,328,012.52	14,096,425.77	178,708.15	1.28%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b>		(138,626.48)	(1,874,019.66)	(664,615.48)	(525,989.00)	379.43%

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

Charter School Name: Oakland School For The Arts  
 (continued)  
 CDS #: 01-61259-3030772  
 Charter Approving Entity: Oakland Unified  
 County: Alameda  
 Charter #: 0340  
 Fiscal Year: 2023/24

Description	Object Code	7/1 Adopted Budget (X)	Actuals thru 10/31 (Y)	1st Interim Budget (Z)	1st Interim vs. Adopted Budget Increase, (Decrease)	
					\$ Difference (Z) vs. (X)	% Change (Z) vs. (X)
<b>D. OTHER FINANCING SOURCES / USES</b>						
1. Other Sources	8930-8979	-	-	-	-	
2. Less: Other Uses	7630-7699	-	-	-	-	
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	-	-	-	-	
4. TOTAL OTHER FINANCING SOURCES / USES		-	-	-	-	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>						
		(138,626.48)	(1,874,019.66)	(664,615.48)	(525,989.00)	379.43%
<b>F. FUND BALANCE, RESERVES</b>						
1. Beginning Fund Balance						
a. As of July 1	9791	4,304,985.44	4,069,798.75	4,069,798.75	(235,186.69)	-5.46%
b. Adjustments to Beginning Balance	9793, 9795	-	-	-	-	
c. Adjusted Beginning Balance		4,304,985.44	4,069,798.75	4,069,798.75		
2. Ending Fund Balance, June 30 (E + F.1.c.)		4,166,358.96	2,195,779.09	3,405,183.27		
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	693,135.00	-	704,821.00	11,686.00	1.69%
Unassigned/Unappropriated Amount	9790	3,473,223.96	2,195,779.09	2,700,362.27	(772,861.69)	-22.25%

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

**Charter School Name:** Oakland School For The Arts  
 (continued)  
**CDS #:** 01-61259-3030772  
**Charter Approving Entity:** Oakland Unified  
**County:** Alameda  
**Charter #:** 0340  
**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 objects are 6100-6170, 6200-6500, 7438, and 7439)

Description	Object Code	FY 2023/24			Totals for 2024/25	Totals for 2025/26
		Unrestricted	Restricted	Total		
<b>A. REVENUES</b>						
<b>1. LCFF Revenue Sources</b>						
State Aid - Current Year	8011	3,830,791.00	0.00	3,830,791.00	4,227,321.00	4,408,175.00
Education Protection Account State Aid - Current Year	8012	2,542,679.00	0.00	2,542,679.00	2,692,814.00	2,781,408.00
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	2,480,586.00	0.00	2,480,586.00	2,527,472.00	2,527,472.00
Other LCFF Transfers	8091, 8097	0.00	0.00	0.00	0.00	0.00
Total, LCFF Sources		8,854,056.00	0.00	8,854,056.00	9,447,607.00	9,717,055.00
<b>2. Federal Revenues</b>						
No Child Left Behind/Every Student Succeeds Act	8290	0.00	97,356.00	97,356.00	97,356.00	97,356.00
Special Education - Federal	8181, 8182	0.00	105,318.56	105,318.56	105,318.56	105,318.53
Child Nutrition - Federal	8220	0.00	40,000.00	40,000.00	40,000.00	40,000.00
Donated Food Commodities	8221	0.00	0.00	0.00	0.00	0.00
Other Federal Revenues	8110, 8260-8299	0.00	25,200.00	25,200.00	0.00	0.00
Total, Federal Revenues		0.00	267,874.56	267,874.56	242,674.56	242,674.53
<b>3. Other State Revenues</b>						
Special Education - State	StateRevSE	0.00	687,313.00	687,313.00	690,396.00	690,396.00
All Other State Revenues	StateRevAO	1,020,527.73	509,908.00	1,530,435.73	1,539,349.02	1,540,375.63
Total, Other State Revenues		1,020,527.73	1,197,221.00	2,217,748.73	2,229,745.02	2,230,771.63
<b>4. Other Local Revenues</b>						
All Other Local Revenues	LocalRevAO	2,092,131.00	0.00	2,092,131.00	2,392,131.00	2,692,131.00
Total, Local Revenues		2,092,131.00	0.00	2,092,131.00	2,392,131.00	2,692,131.00
<b>5. TOTAL REVENUES</b>						
		11,966,714.73	1,465,095.56	13,431,810.29	14,312,157.58	14,882,632.16
<b>B. EXPENDITURES</b>						
<b>1. Certificated Salaries</b>						
Certificated Teachers' Salaries	1100	4,400,802.98	479,457.15	4,880,260.13	4,880,268.54	4,967,697.81
Certificated Pupil Support Salaries	1200	47,814.20	106,000.00	153,814.20	153,814.20	153,814.20
Certificated Supervisors' and Administrators' Salaries	1300	687,353.00	130,000.00	817,353.00	817,353.00	817,353.00
Other Certificated Salaries	1900	27,595.09	60,000.00	87,595.09	87,595.09	87,595.09
Total, Certificated Salaries		5,163,565.27	775,457.15	5,939,022.42	5,939,030.83	6,026,460.10
<b>2. Non-certificated Salaries</b>						
Non-certificated Instructional Aides' Salaries	2100	87,893.00	160,884.00	248,777.00	224,040.00	224,040.00
Non-certificated Support Salaries	2200	15,787.80	43,200.00	58,987.80	58,987.80	58,987.80
Non-certificated Supervisors' and Administrators' Sal.	2300	1,110,456.76	53,322.00	1,163,778.76	1,266,178.76	1,396,678.76
Clerical and Office Salaries	2400	93,027.00	46,000.00	139,027.00	139,027.00	139,027.00
Other Non-certificated Salaries	2900	241,390.00	26,000.00	267,390.00	267,390.00	267,390.00
Total, Non-certificated Salaries		1,548,554.56	329,406.00	1,877,960.56	1,955,623.56	2,086,123.56

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

**Charter School Name:** Oakland School For The Arts  
 (continued)  
**CDS #:** 01-61259-3030772  
**Charter Approving Entity:** Oakland Unified  
**County:** Alameda  
**Charter #:** 0340  
**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	988,746.65	147,414.40	1,136,161.05	1,136,162.66	1,152,861.65
PERS	3201-3202	0.00	0.00	0.00	-	0.00
OASDI / Medicare / Alternative	3301-3302	193,679.81	36,100.00	229,779.81	235,721.15	246,972.12
Health and Welfare Benefits	3401-3402	623,000.00	105,000.00	728,000.00	850,000.00	850,000.00
Unemployment Insurance	3501-3502	51,256.00	500.00	51,756.00	39,473.27	40,562.92
Workers' Compensation Insurance	3601-3602	58,627.37	0.00	58,627.37	59,209.91	60,844.38
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		1,915,309.83	289,014.40	2,204,324.23	2,320,566.99	2,351,241.07
<b>4. Books and Supplies</b>						
Approved Textbooks and Core Curricula Materials	4100	0.00	22,328.00	22,328.00	22,551.28	22,551.28
Books and Other Reference Materials	4200	0.00	2,020.00	2,020.00	2,040.20	2,060.60
Materials and Supplies	4300	92,550.00	64,000.00	156,550.00	158,115.50	159,696.66
Noncapitalized Equipment	4400	139,600.00	50,000.00	189,600.00	191,496.00	193,411.00
Food	4700	2,400.00	38,000.00	40,400.00	40,804.00	41,212.04
Total, Books and Supplies		234,550.00	176,348.00	410,898.00	415,006.98	418,931.58
<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	13,200.00	5,000.00	18,200.00	18,382.00	18,565.82
Dues and Memberships	5300	18,600.00	0.00	18,600.00	18,786.00	18,973.86
Insurance	5400	100,875.00	0.00	100,875.00	101,883.75	102,902.59
Operations and Housekeeping Services	5500	545,800.00	40,000.00	585,800.00	591,658.00	597,574.58
Rentals, Leases, Repairs, and Noncap. Improvements	5600	1,518,980.00	0.00	1,518,980.00	1,534,169.80	1,549,511.50
Transfers of Direct Costs	5700-5799	0.00	0.00	0.00	0.00	0.00
Professional/Consulting Services and Operating Expend.	5800	1,199,195.56	150,000.00	1,349,195.56	1,230,899.62	1,244,958.34
Communications	5900	40,400.00	0.00	40,400.00	40,804.00	41,212.04
Total, Services and Other Operating Expenditures		3,437,050.56	195,000.00	3,632,050.56	3,536,583.17	3,573,698.73
<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	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	32,170.00	0.00	32,170.00	0.00	0.00
Amorization Expense-Lease Assets	6910	0.00	0.00	0.00	0.00	0.00
Total, Capital Outlay		32,170.00	0.00	32,170.00	0.00	0.00
<b>7. Other Outgo</b>						
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
<b>8. TOTAL EXPENDITURES</b>		12,331,200.22	1,765,225.55	14,096,425.77	14,166,811.53	14,456,455.04
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b>		(364,485.49)	(300,129.99)	(664,615.48)	145,346.05	426,177.12



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

Charter School Name: Oakland School For The Arts  
 (continued) \_\_\_\_\_  
 CDS #: 01-61259-3030772 \_\_\_\_\_  
 Charter Approving Entity: Oakland Unified \_\_\_\_\_  
 County: Alameda \_\_\_\_\_  
 Charter #: 0340 \_\_\_\_\_  
 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	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	(300,129.99)	300,129.99	0.00	0.00	0.00
4. TOTAL OTHER FINANCING SOURCES / USES		(300,129.99)	300,129.99	0.00	0.00	0.00
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>		(664,615.48)	0.00	(664,615.48)	145,346.05	426,177.12
<b>F. FUND BALANCE, RESERVES</b>						
1. Beginning Fund Balance						
a. As of July 1	9791	1,872,332.75	2,197,466.00	4,069,798.75	3,405,183.27	3,550,529.32
b. Adjustments to Beginning Balance	9793, 9795	0.00	0.00	0.00		
c. Adjusted Beginning Balance		1,872,332.75	2,197,466.00	4,069,798.75	3,405,183.27	3,550,529.32
2. Ending Fund Balance, June 30 (E + F.1.c.)		1,207,717.27	2,197,466.00	3,405,183.27	3,550,529.32	3,976,706.44
Components of Ending Fund Balance:						
a. Nonspendable						
Revolving Cash (equals object 9130)	9711	0.00	0.00	0.00	0.00	0.00
Stores (equals object 9320)	9712	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures (equals object 9330)	9713	0.00	0.00	0.00	0.00	0.00
All Others	9719	0.00	0.00	0.00	0.00	0.00
b. Restricted	9740	0.00	0.00	0.00	0.00	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	704,821.00	0.00	704,821.00	708,340.60	722,822.75
Unassigned/Unappropriated Amount	9790	502,896.27	2,197,466.00	2,700,362.27	2,842,188.72	3,253,883.69