

**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 School District
 County: Alameda
 Charter #: 0340
 Fiscal Year: 2021/22

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)
A. REVENUES						
1. LCFF/Revenue Limit Sources						
State Aid - Current Year	8011	3,775,784.00	588,756.00	2,938,339.00	(837,445.00)	-22.18%
Education Protection Account State Aid - Current Year	8012	1,715,207.00	511,225.00	2,216,175.00	500,968.00	29.21%
State Aid - Prior Years	8019	-	(32,526.00)	-	-	-
Transfers to Charter Schools Funding in Lieu of Property Taxes	8096	2,155,233.00	558,598.00	2,131,160.00	(24,073.00)	-1.12%
Other LCFF Transfers	8091, 8097	-	-	-	-	-
Total, LCFF Sources		7,646,224.00	1,626,053.00	7,285,674.00	(360,550.00)	-4.72%
2. Federal Revenues						
Every Student Succeeds Act (Title I-V)	8290	41,430.00	8,854.00	45,871.00	4,441.00	10.72%
Special Education - Federal	8181, 8182	99,125.00	-	98,400.00	(725.00)	-0.73%
Child Nutrition - Federal	8220	-	-	-	-	-
Donated Food Commodities	8221	-	-	-	-	-
Other Federal Revenues	8110, 8260-8299	-	11,952.00	-	-	-
Total, Federal Revenues		140,555.00	20,806.00	144,271.00	3,716.00	2.64%
3. Other State Revenues						
Special Education - State	StateRevSE	580,924.00	146,378.00	631,848.00	50,924.00	8.77%
All Other State Revenues	StateRevAO	1,212,465.00	112,666.00	1,618,927.00	406,462.00	33.52%
Total, Other State Revenues		1,793,389.00	259,044.00	2,250,775.00	457,386.00	25.50%
4. Other Local Revenues						
All Other Local Revenues	LocalRevAO	1,489,387.00	140,962.00	1,504,387.00	15,000.00	1.01%
Total, Local Revenues		1,489,387.00	140,962.00	1,504,387.00	15,000.00	1.01%
5. TOTAL REVENUES						
		11,069,555.00	2,046,865.00	11,185,107.00	115,552.00	1.04%
B. EXPENDITURES						
1. Certificated Salaries						
Certificated Teachers' Salaries	1100	4,247,396.60	1,085,984.09	4,133,510.28	(113,886.32)	-2.68%
Certificated Pupil Support Salaries	1200	239,408.00	87,445.77	320,208.00	80,800.00	33.75%
Certificated Supervisors' and Administrators' Salaries	1300	669,472.00	248,038.52	752,205.00	82,733.00	12.36%
Other Certificated Salaries	1900	96,520.00	32,713.57	98,421.00	1,901.00	1.97%
Total, Certificated Salaries		5,252,796.60	1,454,181.95	5,304,344.28	51,547.68	0.98%
2. Non-certificated Salaries						
Non-certificated Instructional Aides' Salaries	2100	154,840.00	41,847.52	211,151.00	56,311.00	36.37%
Non-certificated Support Salaries	2200	85,104.00	4,858.64	24,304.00	(60,800.00)	-71.44%
Non-certificated Supervisors' and Administrators' Sal.	2300	830,668.00	224,200.97	787,040.61	(43,627.39)	-5.25%
Clerical and Office Salaries	2400	167,631.00	31,697.03	111,370.00	(56,261.00)	-33.56%
Other Non-certificated Salaries	2900	132,288.00	61,146.89	183,888.00	51,600.00	39.01%
Total, Non-certificated Salaries		1,370,531.00	363,751.05	1,317,753.61	(52,777.39)	-3.85%
3. Employee Benefits						
STRS	3101-3102	849,192.43	214,088.00	873,635.74	24,443.31	2.88%
PERS	3201-3202	-	-	-	-	-
OASDI / Medicare / Alternative	3301-3302	96,038.25	50,485.48	96,021.42	(16.83)	-0.02%
Health and Welfare Benefits	3401-3402	705,000.00	298,669.41	705,000.00	-	0.00%
Unemployment Insurance	3501-3502	52,664.00	(3,470.36)	51,302.00	(1,362.00)	-2.59%
Workers' Compensation Insurance	3601-3602	49,674.96	12,654.43	49,665.73	(9.23)	-0.02%
OPEB, Allocated	3701-3702	-	-	-	-	-
OPEB, Active Employees	3751-3752	-	-	-	-	-
Other Employee Benefits	3901-3902	-	-	-	-	-
Total, Employee Benefits		1,752,569.64	572,426.96	1,775,624.89	23,055.25	1.32%

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4. Books and Supplies						
Approved Textbooks and Core Curricula Materials	4100	19,000.00	8,810.28	19,000.00	-	0.00%
Books and Other Reference Materials	4200	17,264.00	2,921.40	17,264.00	-	0.00%
Materials and Supplies	4300	145,463.00	49,505.40	148,463.00	3,000.00	2.06%
Noncapitalized Equipment	4400	99,100.00	66,354.33	124,100.00	25,000.00	25.23%
Food	4700	39,368.00	4,693.25	39,368.00	-	0.00%
Total, Books and Supplies		320,195.00	132,284.66	348,195.00	28,000.00	8.74%
5. Services and Other Operating Expenditures						
Subagreements for Services	5100	-	-	-	-	
Travel and Conferences	5200	36,865.00	12,089.20	61,865.00	25,000.00	67.82%
Dues and Memberships	5300	11,221.00	5,843.85	11,221.00	-	0.00%
Insurance	5400	70,000.00	27,845.47	70,000.00	-	0.00%
Operations and Housekeeping Services	5500	422,000.00	129,004.11	437,000.00	15,000.00	3.55%
Rentals, Leases, Repairs, and Noncap. Improvements	5600	739,341.00	301,057.31	733,340.00	(6,001.00)	-0.81%
Transfers of Direct Costs	5700-5799	-	-	-	-	
Professional/Consulting Services and Operating Expend.	5800	827,784.00	235,273.75	946,679.00	118,895.00	14.36%
Communications	5900	63,131.00	18,622.30	55,200.00	(7,931.00)	-12.56%
Total, Services and Other Operating Expenditures		2,170,342.00	729,735.99	2,315,305.00	144,963.00	6.68%
6. Capital Outlay (Objects 6100-6170, 6200-6500 modified accrual basis only)						
Land and Land Improvements	6100-6170	-	-	-	-	
Buildings and Improvements of Buildings	6200	-	-	-	-	
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	-	-	-	-	
Equipment	6400	-	-	-	-	
Equipment Replacement	6500	-	-	-	-	
Depreciation Expense (for accrual basis only)	6900	183,324.00	47,312.00	183,324.00	-	0.00%
Total, Capital Outlay		183,324.00	47,312.00	183,324.00	-	0.00%
7. Other Outgo						
Tuition to Other Schools	7110-7143	-	-	-	-	
Transfers of Pass-through Revenues to Other LEAs	7211-7213	-	-	-	-	
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE	-	-	-	-	
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	-	-	-	-	
All Other Transfers	7281-7299	-	-	-	-	
Transfers of Indirect Costs	7300-7399	-	-	-	-	
Debt Service:						
Interest	7438	-	-	-	-	
Principal (for modified accrual basis only)	7439	-	-	-	-	
Total, Other Outgo		-	-	-	-	
8. TOTAL EXPENDITURES		11,049,758.24	3,299,692.61	11,244,546.78	194,788.54	1.76%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		19,796.76	(1,252,827.61)	(59,439.78)	(79,236.54)	-400.25%

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D. OTHER FINANCING SOURCES / USES						
1. Other Sources	8930-8979	-	-	-	-	
2. Less: Other Uses	7630-7699	-	-	-	-	
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	-	-	-	-	
4. TOTAL OTHER FINANCING SOURCES / USES		-	-	-	-	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		19,796.76	(1,252,827.61)	(59,439.78)	(79,236.54)	-400.25%
F. FUND BALANCE, RESERVES						
1. Beginning Fund Balance						
a. As of July 1	9791	8,563,487.85	6,965,339.00	6,965,249.00	(1,598,238.85)	-18.66%
b. Adjustments/Restatements	9793, 9795	-	-	-	-	
c. Adjusted Beginning Fund Balance		8,563,487.85	6,965,339.00	6,965,249.00		
2. Ending Fund Balance, June 30 (E + F.1.c.)		8,583,284.61	5,712,511.39	6,905,809.22		
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	883,784.00	-	-	(883,784.00)	(100%)
c. Committed						
Stabilization Arrangements	9750	-	-	-	-	
Other Commitments	9760	-	-	-	-	
d. Assigned						
Other Assignments	9780	-	-	-	-	
e. Unassigned/Unappropriated						
Reserve for Economic Uncertainties	9789	331,493.00	98,990.78	337,268.00	5,775.00	1.74%
Unassigned/Unappropriated Amount	9790	7,368,007.61	5,613,520.61	6,568,541.22	(799,466.39)	-10.85%