

**CHARTER SCHOOL
BUDGET REPORT - ALTERNATIVE FORM**

Charter School Name: Oakland School for the Arts
 (name continued) _____
 CDS #: 01-61259-3030772
 Charter Approving Entity: Oakland Unified School District
 County: Alameda
 Charter #: 0340
 Budgeting Period: 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	Est. Actuals Prior Year	Current Budget Year		Total
			Unrest.	Rest.	
A. REVENUES					
1. LCFF Sources					
State Aid - Current Year	8011	3,673,601.00	3,624,889.00	0.00	3,624,889.00
Education Protection Account State Aid - Current Year	8012	2,158,254.00	2,607,360.00	0.00	2,607,360.00
State Aid - Prior Years	8019	0.00	0.00	0.00	0.00
Transfer of Charter Schools in Lieu of Property Taxes	8096	2,252,817.00	2,626,449.00		2,626,449.00
Other LCFF Transfers	8091, 8097		0.00	0.00	0.00
Total, LCFF Sources		8,084,672.00	8,858,698.00	0.00	8,858,698.00
2. Federal Revenues					
No Child Left Behind/ Every Student Succeeds Act	8290	75,728.00		76,385.28	76,385.28
Special Education - Federal	8181, 8182	98,875.00		105,318.56	105,318.56
Child Nutrition - Federal	8220	43,379.00		40,000.00	40,000.00
Donated Food Commodities	8221	0.00		0.00	0.00
Other Federal Revenues	8110, 8260-8299	217,796.00		0.00	0.00
Total, Federal Revenues		435,778.00	0.00	221,703.84	221,703.84
3. Other State Revenues					
Special Education - State	StateRevSE	664,233.00		690,396.00	690,396.00
All Other State Revenues	StateRevAO	1,219,677.44	1,022,363.89	401,298.35	1,423,662.24
Total, Other State Revenues		1,883,910.44	1,022,363.89	1,091,694.35	2,114,058.24
4. Other Local Revenues					
All Other Local Revenues	LocalRevAO	1,572,506.00	2,584,631.06	0.00	2,584,631.06
Total, Local Revenues		1,572,506.00	2,584,631.06	0.00	2,584,631.06
5. TOTAL REVENUES					
		11,976,866.44	12,465,692.95	1,313,398.19	13,779,091.14
B. EXPENDITURES					
1. Certificated Salaries					
Certificated Teachers' Salaries	1100	4,293,149.00	4,126,006.15	514,917.07	4,640,923.22
Certificated Pupil Support Salaries	1200	232,608.00	172,849.00	63,559.95	236,408.95
Certificated Supervisors' and Administrators' Salaries	1300	785,781.00	690,487.00	130,000.00	820,487.00
Other Certificated Salaries	1900	82,107.00	82,107.00	0.00	82,107.00
Total, Certificated Salaries		5,393,645.00	5,071,449.15	708,477.02	5,779,926.17
2. Non-certificated Salaries					
Non-certificated Instructional Aides' Salaries	2100	271,953.00	50,000.00	162,472.00	212,472.00
Non-certificated Support Salaries	2200	49,338.00	14,894.20	78,500.00	93,394.20
Non-certificated Supervisors' and Administrators' Sal.	2300	747,290.00	1,246,468.00	0.00	1,246,468.00
Clerical and Office Salaries	2400	148,027.00	93,027.00	46,000.00	139,027.00
Other Non-certificated Salaries	2900	256,234.00	256,234.00	0.00	256,234.00
Total, Non-certificated Salaries		1,472,842.00	1,660,623.20	286,972.00	1,947,595.20

**CHARTER SCHOOL
BUDGET REPORT - ALTERNATIVE FORM**

Charter School Name: Oakland School for the Arts
(name continued) _____

Description	Object Code	Est. Actuals Prior Year	Current Budget Year		Total
			Unrest.	Rest.	
3. Employee Benefits					
STRS	3101-3102	1,056,608.00	970,318.80	135,319.11	1,105,637.91
PERS	3201-3202	0.00	0.00	0.00	0.00
OASDI / Medicare / Alternative Health and Welfare Benefits	3301-3302	190,880.00	202,799.96	30,000.00	232,799.96
Unemployment Insurance	3401-3402	772,000.00	745,000.00	105,000.00	850,000.00
Workers' Compensation Insurance	3501-3502	34,332.00	33,837.61	4,800.00	38,637.61
OPEB, Allocated	3601-3602	51,498.00	57,956.41	0.00	57,956.41
OPEB, Active Employees	3701-3702	0.00	0.00	0.00	0.00
Other Employee Benefits	3751-3752	0.00	0.00	0.00	0.00
Other Employee Benefits	3901-3902	0.00	0.00	0.00	0.00
Total, Employee Benefits		2,105,318.00	2,009,912.78	275,119.11	2,285,031.89
4. Books and Supplies					
Approved Textbooks and Core Curricula Materials	4100	12,000.00	18,828.00	3,500.00	22,328.00
Books and Other Reference Materials	4200	2,000.00	2,020.00	0.00	2,020.00
Materials and Supplies	4300	155,000.00	92,550.00	64,000.00	156,550.00
Noncapitalized Equipment	4400	331,500.00	139,600.00	50,000.00	189,600.00
Food	4700	40,000.00	40,400.00	0.00	40,400.00
Total, Books and Supplies		540,500.00	293,398.00	117,500.00	410,898.00
5. Services and Other Operating Expenditures					
Subagreements for Services	5100		0.00	0.00	0.00
Travel and Conferences	5200	18,200.00	13,200.00	5,000.00	18,200.00
Dues and Memberships	5300	18,600.00	18,600.00	0.00	18,600.00
Insurance	5400	73,743.00	100,875.00	0.00	100,875.00
Operations and Housekeeping Services	5500	580,000.00	545,800.00	40,000.00	585,800.00
Rentals, Leases, Repairs, and Noncap. Improvements	5600	1,154,987.00	1,518,980.00	0.00	1,518,980.00
Transfers of Direct Costs	5700-5799	0.00	0.00	0.00	0.00
Professional/Consulting Services & Operating Expend. Communications	5800	1,416,518.00	979,241.36	200,000.00	1,179,241.36
Communications	5900	40,000.00	40,400.00		40,400.00
Total, Services and Other Operating Expenditures		3,302,048.00	3,217,096.36	245,000.00	3,462,096.36
6. Capital Outlay (Objects 6100-6170, 6200-6500 - modified accrual basis)					
Land and Improvements of Land	6100-6170	0.00	0.00	0.00	0.00
Buildings and Improvements of Buildings	6200	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
Equipment	6400	0.00	0.00	0.00	0.00
Equipment Replacement	6500	0.00	0.00	0.00	0.00
Depreciation Expense (for full accrual basis only)	6900	120,831.00	32,170.00	0.00	32,170.00
Total, Capital Outlay		120,831.00	32,170.00	0.00	32,170.00
7. Other Outgo					
Tuition to Other Schools	7110-7143	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
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE	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
All Other Transfers	7281-7299	0.00	0.00	0.00	0.00
Transfer of Indirect Costs	7300-7399	0.00	0.00	0.00	0.00
Debt Service:					
Interest	7438	0.00	0.00	0.00	0.00
Principal	7439	0.00	0.00	0.00	0.00
Total, Other Outgo		0.00	0.00	0.00	0.00
8. TOTAL EXPENDITURES		12,935,184.00	12,284,649.49	1,633,068.13	13,917,717.62
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		(958,317.56)	181,043.46	(319,669.94)	(138,626.48)

**CHARTER SCHOOL
BUDGET REPORT - ALTERNATIVE FORM**

Charter School Name: Oakland School for the Arts
(name continued) _____

Description	Object Code	Est. Actuals Prior Year	Current Budget Year		Total
			Unrest.	Rest.	
D. OTHER FINANCING SOURCES / USES					
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		(319,669.94)	319,669.94	0.00
4. TOTAL OTHER FINANCING SOURCES / USES		0.00	(319,669.94)	319,669.94	0.00
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)					
		(958,317.56)	(138,626.48)	0.00	(138,626.48)
F. FUND BALANCE, RESERVES					
1. Beginning Fund Balance					
a. As of July 1	9791	5,200,222.45	4,304,985.44		4,304,985.44
b. Adjustments/Restatements to Beginning Balance	9793, 9795	63,080.55			0.00
c. Adjusted Beginning Balance		5,263,303.00	4,304,985.44	0.00	4,304,985.44
2. Ending Fund Balance, June 30 (E + F.1.c.)		4,304,985.44	4,166,358.96	0.00	4,166,358.96
Components of Ending Fund Balance					
a. Nonspendable					
Revolving Cash	9711	0.00	0.00		0.00
Stores	9712	0.00	0.00	0.00	0.00
Prepaid Expenditures	9713	0.00	0.00	0.00	0.00
All Others	9719	0.00	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	646,759.00	693,135.00	0.00	693,135.00
Unassigned / Unappropriated Amount	9790	3,658,226.44	3,473,223.96	0.00	3,473,223.96

**CHARTER SCHOOL
BUDGET REPORT - ALTERNATIVE FORM**

CHARTER SCHOOL CERTIFICATION

Charter School Name: Oakland School for the Arts
(name continued) _____
CDS #: 01-61259-3030772
Charter Approving Entity: Oakland Unified School District
County: Alameda
Charter #: 0340
Fiscal Year: 2023/24

To the entity that approved the charter school:

(X) 2023/24 CHARTER SCHOOL BUDGET FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been approved by the governing board of the charter school, it includes the expenditures necessary to implement the Local Control and Accountability Plan (LCAP), 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: _____ Title: _____

To the County Superintendent of Schools:

(x) 2023/24 CHARTER SCHOOL BUDGET 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 BUDGET, please contact:

<u>For Approving Entity:</u>	<u>For Charter School:</u>
<u>Minh Co</u> Name	_____ Name
<u>Accounting Manager</u> Title	_____ Title
<u>510-879-8605</u> Telephone	_____ Telephone
<u>minh.co@ousd.org</u> E-mail address	_____ E-mail address

() 2023/24 CHARTER SCHOOL BUDGET FINANCIAL REPORT -- ALTERNATIVE FORM: This report verified for mathematical accuracy by the County Superintendent of Schools pursuant to *Education Code* Section 47604.33.

Signed: _____ Date: _____
ACOE District Advisor

**CHARTER SCHOOL
MULTI-YEAR PROJECTION - ALTERNATIVE FORM**

Charter School Name:	Oakland School for the Arts
(name continued)	
CDS #:	01-61259-3030772
Charter Approving Entity:	Oakland Unified School District
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		
A. REVENUES						
1. LCFF Sources						
State Aid - Current Year	8011	3,624,889.00	0.00	3,624,889.00	4,013,490.00	4,222,606.00
Education Protection Account State Aid - Current Year	8012	2,607,360.00	0.00	2,607,360.00	2,757,621.00	2,848,348.00
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	2,626,449.00	0.00	2,626,449.00	2,626,449.00	2,626,449.00
Other LCFF Transfers	8091, 8097	0.00	0.00	0.00	0.00	0.00
Total, LCFF Sources		8,858,698.00	0.00	8,858,698.00	9,397,560.00	9,697,403.00
2. Federal Revenues						
No Child Left Behind/ Every Student Succeeds Act	8290	0.00	76,385.28	76,385.28	76,385.28	76,385.28
Special Education - Federal	8181, 8182	0.00	105,318.56	105,318.56	111,262.89	111,262.89
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	0.00	0.00	0.00	0.00
Total, Federal Revenues		0.00	221,703.84	221,703.84	227,648.17	227,648.17
3. Other State Revenues						
Special Education - State	StateRevSE	0.00	690,396.00	690,396.00	690,396.00	690,396.00
All Other State Revenues	StateRevAO	1,022,363.89	401,298.35	1,423,662.24	1,428,843.44	1,428,843.44
Total, Other State Revenues		1,022,363.89	1,091,694.35	2,114,058.24	2,119,239.44	2,119,239.44
4. Other Local Revenues						
All Other Local Revenues	LocalRevAO	2,584,631.06	0.00	2,584,631.06	2,584,631.06	2,584,631.06
Total, Local Revenues		2,584,631.06	0.00	2,584,631.06	2,584,631.06	2,584,631.06
5. TOTAL REVENUES						
		12,465,692.95	1,313,398.19	13,779,091.14	14,329,078.67	14,628,921.67
B. EXPENDITURES						
1. Certificated Salaries						
Certificated Teachers' Salaries	1100	4,126,006.15	514,917.07	4,640,923.22	4,687,634.23	4,828,264.00
Certificated Pupil Support Salaries	1200	172,849.00	63,559.95	236,408.95	236,408.95	236,409.00
Certificated Supervisors' and Administrators' Salaries	1300	690,487.00	130,000.00	820,487.00	820,487.00	820,487.00
Other Certificated Salaries	1900	82,107.00	0.00	82,107.00	82,107.00	82,107.00
Total, Certificated Salaries		5,071,449.15	708,477.02	5,779,926.17	5,826,637.18	5,967,267.00
2. Non-certificated Salaries						
Non-certificated Instructional Aides' Salaries	2100	50,000.00	162,472.00	212,472.00	212,472.00	212,472.00
Non-certificated Support Salaries	2200	14,894.20	78,500.00	93,394.20	93,394.25	93,394.25
Non-certificated Supervisors' and Administrators' Sal.	2300	1,246,468.00	0.00	1,246,468.00	1,246,468.00	1,246,468.00
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	256,234.00	0.00	256,234.00	256,234.00	256,234.00
Total, Non-certificated Salaries		1,660,623.20	286,972.00	1,947,595.20	1,947,595.25	1,947,595.25

**CHARTER SCHOOL
MULTI-YEAR PROJECTION - ALTERNATIVE FORM**

Charter School Name: Oakland School for the Arts
(name continued) _____

Description	Object Code	FY 2023/24			Totals for 2024/25	Totals for 2025/26
		Unrestricted	Restricted	Total		
3. Employee Benefits						
STRS	3101-3102	970,318.80	135,319.11	1,105,637.91	1,114,559.72	1,139,748.00
PERS	3201-3202	0.00	0.00	0.00	0.00	0.00
OASDI / Medicare / Alternative	3301-3302	202,799.96	30,000.00	232,799.96	233,477.27	242,861.00
Health and Welfare Benefits	3401-3402	745,000.00	105,000.00	850,000.00	850,000.00	850,000.00
Unemployment Insurance	3501-3502	33,837.61	4,800.00	38,637.61	38,871.16	40,668.00
Workers' Compensation Insurance	3601-3602	57,956.41	0.00	57,956.41	58,306.74	60,997.00
OPEB, Allocated	3701-3702	0.00	0.00	0.00	0.00	0.00
OPEB, Active Employees	3751-3752	0.00	0.00	0.00	0.00	0.00
Other Employee Benefits	3901-3902	0.00	0.00	0.00	0.00	0.00
Total, Employee Benefits		2,009,912.78	275,119.11	2,285,031.89	2,295,214.89	2,334,274.00
4. Books and Supplies						
Approved Textbooks and Core Curricula Materials	4100	18,828.00	3,500.00	22,328.00	22,328.00	22,328.00
Books and Other Reference Materials	4200	2,020.00	0.00	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	193,410.96
Food	4700	40,400.00	0.00	40,400.00	40,804.00	41,212.04
Total, Books and Supplies		293,398.00	117,500.00	410,898.00	414,783.70	418,708.26
5. Services and Other Operating Expenditures						
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	18,566.00
Dues and Memberships	5300	18,600.00	0.00	18,600.00	18,786.00	18,974.00
Insurance	5400	100,875.00	0.00	100,875.00	101,883.75	102,903.00
Operations and Housekeeping Services	5500	545,800.00	40,000.00	585,800.00	591,658.00	597,575.00
Rentals, Leases, Repairs, and Noncap. Improvements	5600	1,518,980.00	0.00	1,518,980.00	1,519,983.00	1,520,996.00
Transfers of Direct Costs	5700-5799	0.00	0.00	0.00	0.00	0.00
Professional/Consulting Services and Operating Expend.	5800	979,241.36	200,000.00	1,179,241.36	1,145,878.52	1,155,995.98
Communications	5900	40,400.00	0.00	40,400.00	40,804.00	41,212.00
Total, Services and Other Operating Expenditures		3,217,096.36	245,000.00	3,462,096.36	3,437,375.27	3,456,221.98
6. Capital Outlay (Objects 6100-6170, 6200-6500 for mod. accrual basis)						
Land and Improvements of Land	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 full accrual only)	6900	32,170.00	0.00	32,170.00	0.00	0.00
Total, Capital Outlay		32,170.00	0.00	32,170.00	0.00	0.00
7. Other Outgo						
Tuition to Other Schools	7110-7143	0.00	0.00	0.00	0.00	0.00
Transfers of Pass-through Revenues to Other LEAs	7211-7213	0.00	0.00	0.00	0.00	0.00
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE	0.00	0.00	0.00	0.00	0.00
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	0.00	0.00	0.00	0.00	0.00
All Other Transfers	7281-7299	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	7439	0.00	0.00	0.00	0.00	0.00
Total, Other Outgo		0.00	0.00	0.00	0.00	0.00
8. TOTAL EXPENDITURES		12,284,649.49	1,633,068.13	13,917,717.62	13,921,606.29	14,124,066.49
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		181,043.46	(319,669.94)	(138,626.48)	407,472.38	504,855.18

**CHARTER SCHOOL
MULTI-YEAR PROJECTION - ALTERNATIVE FORM**

Charter School Name: Oakland School for the Arts
(name continued) _____

Description	Object Code	FY 2023/24			Totals for 2024/25	Totals for 2025/26
		Unrestricted	Restricted	Total		
D. OTHER FINANCING SOURCES / USES						
1. Other Sources	8930-8979	0.00	0.00	0.00	0.00	0.00
2. Less: Other Uses	7630-7699	0.00	0.00	0.00	0.00	0.00
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	(319,669.94)	319,669.94	0.00		
4. TOTAL OTHER FINANCING SOURCES / USES		(319,669.94)	319,669.94	0.00	0.00	0.00
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)						
		(138,626.48)	0.00	(138,626.48)	407,472.38	504,855.18
F. FUND BALANCE, RESERVES						
1. Beginning Fund Balance						
a. As of July 1	9791	4,304,985.44	0.00	4,304,985.44	4,166,358.96	4,573,831.34
b. Adjustments to Beginning Balance	9793, 9795	0.00	0.00	0.00		
c. Adjusted Beginning Balance		4,304,985.44	0.00	4,304,985.44	4,166,358.96	4,573,831.34
2. Ending Fund Balance, June 30 (E + F.1.c.)		4,166,358.96	0.00	4,166,358.96	4,573,831.34	5,078,686.52
Components of Ending Fund Balance						
a. Nonspendable						
Revolving Cash	9711	0.00		0.00	0.00	0.00
Stores	9712	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures	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
c. Committed						
Stabilization Arrangements	9750	0.00		0.00	0.00	0.00
Other Commitments	9760	0.00		0.00	0.00	0.00
d. Assigned						
Other Assignments	9780	0.00		0.00	0.00	0.00
e. Unassigned/Unappropriated						
Reserve for Economic Uncertainties	9789	693,135.00	0.00	693,135.00	696,080.00	706,203.00
Undesignated / Unappropriated Amount	9790	3,473,223.96	0.00	3,473,223.96	3,877,751.34	4,372,483.52

		July	August	
A.	BEGINNING CASH	9110	752,060	1,488,950
B.	RECEIPTS			
	LCFF Sources			
	State Aid- Curent Year	8011		188,858
	Education Protection Account (EPA)	8012		
	State Aid- Prior Year	8019		
	In Lieu Property Taxes	8096		
	Other LCFF Transfers	8091, 8097		
	Federal Revenue	8100-8299		12,638
	Other State Revenue	8300-8599		35,950
	Other Local Revenue	8600-8799		1,326
	All Other Financing Sources	8930-8979		
	Other Receipts/Non-Revenue			
	TOTAL RECEIPTS		0	238,772
C.	DISBURSEMENTS			
	Certificated Salaries	1000-1999		187,356
	Classified Salaries	2000-2999		161,650
	Employee Benefits	3000-3999		189,658
	Books and Supplies	4000-4999		44,763
	Services and Operating Expenditures	5000-5999	245,691	280,492
	Capital Outlay	6000-6999		
	Other Outgo	7000-7499		
	All Other Financing Uses	7630-7699		
	Other Disbursements/ Non Expenditures			
	TOTAL DISBURSEMENTS		245,691	863,919
D.	PRIOR YEAR TRANSACTIONS, Other			
	Accounts Receivable	9200-9399	982,581	
	Accounts Payable	9500-9630,		
	(Liabilities, including Deferred Revenue)	9650		
	TOTAL PRIOR YEAR TRANSACTIONS, Other		982,581	0
E.	(B - C + D)		736,890	(625,147)
F.	ENDING CASH (A + E)		1,488,950	863,803
G.	ENDING CASH, PLUS ACCRUALS			

Oakland School for the Arts
2023-24 Adopted Budget Cash Flow Worksheet

September	October	November	December	January	February	March	April
863,803	911,978	790,704	823,488	1,655,706	1,299,814	947,408	1,456,567
188,858	324,717	324,717	324,717	324,717	324,717	324,717	324,717
651,840			651,840			651,840	
157,587	315,174	210,116	210,116	210,116	210,116	367,703	236,381
25,064	44,160	25,064	25,064	4,139	20,851	20,851	4,139
35,950	149,665	149,665	487,679	83,312	83,312	203,829	83,312
1,326	258,192	258,192	258,192	258,192	258,192	258,192	258,192
1,060,625	1,091,908	967,754	1,957,608	880,476	897,188	1,827,132	906,741
326,583	558,630	558,630	558,630	558,630	558,630	558,630	558,630
161,650	161,650	161,650	161,650	161,650	161,650	161,650	161,650
189,658	189,658	189,658	189,658	189,658	189,658	191,943	191,943
54,066	34,749	17,483	20,843	46,093	59,318	34,865	31,561
280,492	280,492	279,196	280,338	280,338	280,338	370,885	280,338
1,012,450	1,225,178	1,206,616	1,211,118	1,236,368	1,249,594	1,317,973	1,224,122
	11,996	271,646	85,728				
0	11,996	271,646	85,728	0	0	0	0
48,175	(121,274)	32,784	832,218	(355,892)	(352,406)	509,159	(317,381)
911,978	790,704	823,488	1,655,706	1,299,814	947,408	1,456,567	1,139,186

May	June	Accruals	TOTAL
1,139,186	838,517		
324,717	324,717	324,717	3,624,890
		651,840	2,607,360
			0
236,381	236,381	236,381	2,626,449
			0
20,851	4,139	14,745	221,704
83,312	243,018	475,055	2,114,059
258,192	258,192	258,192	2,584,572
			0
			0
923,453	1,066,447	1,960,929	13,779,034
558,630	558,630	234,904	5,776,509
161,650	161,650	161,650	1,939,804
191,943	191,943	189,658	2,285,032
31,561	17,318	26,078	418,698
280,338	280,338		3,419,276
			0
			0
			0
			0
1,224,122	1,209,878	612,290	13,839,319
			1,351,951
			0
0	0	0	1,351,951
(300,669)	(143,432)	1,348,639	1,291,666
838,517	695,086		
			2,043,726