

**CHARTER SCHOOL
INTERIM FINANCIAL REPORT - ALTERNATIVE FORM
Second 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: 2020/21

					2nd Interim vs. 1st Interim Increase, (Decrease)	
Description	Object Code	1st Interim Budget (X)	Actuals thru 1/31 (Y)	2nd Interim Budget (Z)	\$ Difference (Z) vs. (X)	% Change (Z) vs. (X)
A. REVENUES						
1. LCFF Revenue Sources						
State Aid - Current Year	8011	4,283,111.00	1,556,414.00	3,399,888.00	(883,223.00)	-20.62%
Education Protection Account State Aid - Current Year	8012	696,974.00	790,099.00	1,580,197.00	883,223.00	126.72%
State Aid - Prior Years	8019	-	-	-	-	-
Transfer of Charter Schools In Lieu of Property Taxes	8096	1,885,291.00	942,644.00	1,885,291.00	-	0.00%
Other LCFF Transfers	8091, 8097	-	-	-	-	-
Total, LCFF Sources		6,865,376.00	3,289,157.00	6,865,376.00	-	0.00%
2. Federal Revenues						
Every Student Succeeds Act (Title I - V)	8290	36,741.00	30,978.00	41,427.00	4,686.00	12.75%
Special Education - Federal	8181, 8182	99,125.00	-	99,125.00	-	0.00%
Child Nutrition - Federal	8220	-	-	-	-	-
Donated Food Commodities	8221	-	-	-	-	-
Other Federal Revenues	8110, 8260-8299	297,782.00	207,019.00	368,282.00	70,500.00	23.68%
Total, Federal Revenues		433,648.00	237,997.00	508,834.00	75,186.00	17.34%
3. Other State Revenues						
Special Education - State	StateRevSE	654,537.00	327,458.00	654,537.00	-	0.00%
All Other State Revenues	StateRevAO	1,024,233.00	140,954.82	1,163,828.00	139,595.00	13.63%
Total, Other State Revenues		1,678,770.00	468,412.82	1,818,365.00	139,595.00	8.32%
4. Other Local Revenues						
All Other Local Revenues	LocalRevAO	1,380,054.00	687,123.43	1,380,054.00	-	0.00%
Total, Local Revenues		1,380,054.00	687,123.43	1,380,054.00	-	0.00%
5. TOTAL REVENUES						
		10,357,848.00	4,682,690.25	10,572,629.00	214,781.00	2.07%
B. EXPENDITURES						
1. Certificated Salaries						
Certificated Teachers' Salaries	1100	3,025,607.00	2,141,618.19	3,923,856.00	898,249.00	29.69%
Certificated Pupil Support Salaries	1200	232,435.00	113,220.34	232,435.00	-	0.00%
Certificated Supervisors' and Administrators' Salaries	1300	517,719.00	309,480.69	523,468.00	5,749.00	1.11%
Other Certificated Salaries	1900	94,000.00	21,700.04	94,000.00	-	0.00%
Total, Certificated Salaries		3,869,761.00	2,586,019.26	4,773,759.00	903,998.00	23.36%
2. Non-certificated Salaries						
Non-certificated Instructional Aides' Salaries	2100	973,366.00	59,820.30	74,432.00	(898,934.00)	-92.35%
Non-certificated Support Salaries	2200	35,998.00	14,607.13	35,998.00	-	0.00%
Non-certificated Supervisors' and Administrators' Sal.	2300	820,231.00	449,114.82	773,231.00	(47,000.00)	-5.73%
Clerical and Office Salaries	2400	167,791.00	90,873.27	163,791.00	(4,000.00)	-2.38%
Other Non-certificated Salaries	2900	121,200.00	74,983.05	112,200.00	(9,000.00)	-7.43%
Total, Non-certificated Salaries		2,118,586.00	689,398.57	1,159,652.00	(958,934.00)	-45.26%
3. Employee Benefits						
STRS	3101-3102	675,440.00	400,924.20	723,897.14	48,457.14	7.17%
PERS	3201-3202	-	-	-	-	-
OASDI / Medicare / Alternative	3301-3302	86,831.00	91,466.94	155,963.76	69,132.76	79.62%
Health and Welfare Benefits	3401-3402	838,636.00	532,941.66	705,000.00	(133,636.00)	-15.93%
Unemployment Insurance	3501-3502	51,302.00	1,589.99	49,486.00	(1,816.00)	-3.54%
Workers' Compensation Insurance	3601-3602	44,914.00	19,191.90	44,500.58	(413.42)	-0.92%
OPEB, Allocated	3701-3702	-	-	-	-	-
OPEB, Active Employees	3751-3752	-	-	-	-	-
Other Employee Benefits	3901-3902	-	-	-	-	-
Total, Employee Benefits		1,697,123.00	1,046,114.69	1,678,847.48	(18,275.52)	-1.08%

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4. Books and Supplies						
Approved Textbooks and Core Curricula Materials	4100	40,000.00	23,950.22	40,000.00	-	0.00%
Books and Other Reference Materials	4200	17,264.00	6,180.39	17,264.00	-	0.00%
Materials and Supplies	4300	130,639.00	22,097.47	127,139.00	(3,500.00)	-2.68%
Noncapitalized Equipment	4400	119,100.00	136,180.72	201,105.00	82,005.00	68.85%
Food	4700	19,368.00	8,223.60	19,368.00	-	0.00%
Total, Books and Supplies		326,371.00	196,632.40	404,876.00	78,505.00	24.05%
5. Services and Other Operating Expenditures						
Subagreements for Services	5100	-	-	-	-	
Travel and Conferences	5200	71,068.00	29,586.00	71,068.00	-	0.00%
Dues and Memberships	5300	10,221.00	10,903.38	13,721.00	3,500.00	34.24%
Insurance	5400	70,000.00	38,852.75	70,000.00	-	0.00%
Operations and Housekeeping Services	5500	225,322.00	38,043.71	216,322.00	(9,000.00)	-3.99%
Rentals, Leases, Repairs, and Noncap. Improvements	5600	866,717.00	465,909.20	866,717.00	-	0.00%
Transfers of Direct Costs	5700-5799	-	-	-	-	
Professional/Consulting Services and Operating Expend.	5800	774,617.00	310,875.90	794,112.00	19,495.00	2.52%
Communications	5900	63,131.00	59,879.57	78,131.00	15,000.00	23.76%
Total, Services and Other Operating Expenditures		2,081,076.00	954,050.51	2,110,071.00	28,995.00	1.39%
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	243,000.00	1,563.38	243,000.00	-	0.00%
Total, Capital Outlay		243,000.00	1,563.38	243,000.00	-	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		10,335,917.00	5,473,778.81	10,370,205.48	34,288.48	0.33%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		21,931.00	(791,088.56)	202,423.52	180,492.52	823.00%

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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)		21,931.00	(791,088.56)	202,423.52	180,492.52	823.00%
F. FUND BALANCE, RESERVES						
1. Beginning Fund Balance						
a. As of July 1	9791	7,950,786.83	7,950,786.83	7,950,786.83	-	0.00%
b. Adjustments to Beginning Balance	9793, 9795	-	233,947.17	233,947.17	233,947.17	New
c. Adjusted Beginning Balance		7,950,786.83	8,184,734.00	8,184,734.00		
2. Ending Fund Balance, June 30 (E + F.1.c.)		7,972,717.83	7,393,645.44	8,387,157.52		
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	-	164,211.00	311,106.00	311,106.00	New
Unassigned/Unappropriated Amount	9790	7,972,717.83	7,229,434.44	8,076,051.52	103,333.69	1.30%