

**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: 2020/21

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	3,625,513.00	642,866.00	4,283,111.00	657,598.00	18.14%
Education Protection Account State Aid - Current Year	8012	1,075,523.00	395,049.00	696,974.00	(378,549.00)	-35.20%
State Aid - Prior Years	8019	-	-	-	-	-
Transfers to Charter Schools Funding in Lieu of Property Taxes	8096	1,901,697.00	490,175.00	1,885,291.00	(16,406.00)	-0.86%
Other LCFF Transfers	8091, 8097	-	-	-	-	-
Total, LCFF Sources		6,602,733.00	1,528,090.00	6,865,376.00	262,643.00	3.98%
2. Federal Revenues						
Every Student Succeeds Act (Title I-V)	8290	36,741.00	-	36,741.00	-	0.00%
Special Education - Federal	8181, 8182	100,147.00	-	99,125.00	(1,022.00)	-1.02%
Child Nutrition - Federal	8220	-	-	-	-	-
Donated Food Commodities	8221	-	-	-	-	-
Other Federal Revenues	8110, 8260-8299	14,239.00	199,753.00	297,782.00	283,543.00	1991.31%
Total, Federal Revenues		151,127.00	199,753.00	433,648.00	282,521.00	186.94%
3. Other State Revenues						
Special Education - State	StateRevSE	600,159.00	205,586.00	654,537.00	54,378.00	9.06%
All Other State Revenues	StateRevAO	1,031,989.00	65,369.00	1,024,233.00	(7,756.00)	-0.75%
Total, Other State Revenues		1,632,148.00	270,955.00	1,678,770.00	46,622.00	2.86%
4. Other Local Revenues						
All Other Local Revenues	LocalRevAO	1,465,054.00	306,098.00	1,380,054.00	(85,000.00)	-5.80%
Total, Local Revenues		1,465,054.00	306,098.00	1,380,054.00	(85,000.00)	-5.80%
5. TOTAL REVENUES						
		9,851,062.00	2,304,896.00	10,357,848.00	506,786.00	5.14%
B. EXPENDITURES						
1. Certificated Salaries						
Certificated Teachers' Salaries	1100	2,953,459.00	1,058,857.00	3,025,607.00	72,148.00	2.44%
Certificated Pupil Support Salaries	1200	232,435.00	49,514.00	232,435.00	-	0.00%
Certificated Supervisors' and Administrators' Salaries	1300	517,000.00	173,181.00	517,719.00	719.00	0.14%
Other Certificated Salaries	1900	94,000.00	8,018.00	94,000.00	-	0.00%
Total, Certificated Salaries		3,796,894.00	1,289,570.00	3,869,761.00	72,867.00	1.92%
2. Non-certificated Salaries						
Non-certificated Instructional Aides' Salaries	2100	1,034,875.00	48,693.00	973,366.00	(61,509.00)	-5.94%
Non-certificated Support Salaries	2200	47,600.00	6,693.00	35,998.00	(11,602.00)	-24.37%
Non-certificated Supervisors' and Administrators' Sal.	2300	816,309.00	254,656.00	820,231.00	3,922.00	0.48%
Clerical and Office Salaries	2400	112,814.00	50,444.00	167,791.00	54,977.00	48.73%
Other Non-certificated Salaries	2900	126,577.00	45,136.00	121,200.00	(5,377.00)	-4.25%
Total, Non-certificated Salaries		2,138,175.00	405,622.00	2,118,586.00	(19,589.00)	-0.92%
3. Employee Benefits						
STRS	3101-3102	616,995.28	201,325.00	675,440.00	58,444.72	9.47%
PERS	3201-3202	-	-	-	-	-
OASDI / Medicare / Alternative	3301-3302	218,625.35	49,451.00	86,831.00	(131,794.35)	-60.28%
Health and Welfare Benefits	3401-3402	838,636.00	348,032.00	838,636.00	-	0.00%
Unemployment Insurance	3501-3502	19,838.00	822.00	51,302.00	31,464.00	158.60%
Workers' Compensation Insurance	3601-3602	77,749.00	10,909.00	44,914.00	(32,835.00)	-42.23%
OPEB, Allocated	3701-3702	-	-	-	-	-
OPEB, Active Employees	3751-3752	-	-	-	-	-
Other Employee Benefits	3901-3902	-	-	-	-	-
Total, Employee Benefits		1,771,843.63	610,539.00	1,697,123.00	(74,720.63)	-4.22%

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4. Books and Supplies						
Approved Textbooks and Core Curricula Materials	4100	40,000.00	22,677.00	40,000.00	-	0.00%
Books and Other Reference Materials	4200	17,264.00	5,759.00	17,264.00	-	0.00%
Materials and Supplies	4300	130,639.00	16,740.00	130,639.00	-	0.00%
Noncapitalized Equipment	4400	119,100.00	44,520.00	119,100.00	-	0.00%
Food	4700	19,368.00	5,412.00	19,368.00	-	0.00%
Total, Books and Supplies		326,371.00	95,108.00	326,371.00	-	0.00%
5. Services and Other Operating Expenditures						
Subagreements for Services	5100	-	-	-	-	
Travel and Conferences	5200	36,865.00	22,842.00	71,068.00	34,203.00	92.78%
Dues and Memberships	5300	10,221.00	5,699.00	10,221.00	-	0.00%
Insurance	5400	83,700.00	24,645.00	70,000.00	(13,700.00)	-16.37%
Operations and Housekeeping Services	5500	225,322.00	26,197.00	225,322.00	-	0.00%
Rentals, Leases, Repairs, and Noncap. Improvements	5600	866,717.00	283,266.00	866,717.00	-	0.00%
Transfers of Direct Costs	5700-5799	-	-	-	-	
Professional/Consulting Services and Operating Expend.	5800	706,990.00	160,904.00	774,617.00	67,627.00	9.57%
Communications	5900	57,131.00	26,200.00	63,131.00	6,000.00	10.50%
Total, Services and Other Operating Expenditures		1,986,946.00	549,753.00	2,081,076.00	94,130.00	4.74%
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	-	-	-	-	
<i>Depreciation Expense (for accrual basis only)</i>	6900	243,000.00	-	243,000.00	-	0.00%
Total, Capital Outlay		243,000.00	-	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		10,263,229.63	2,950,592.00	10,335,917.00	72,687.37	0.71%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		(412,167.63)	(645,696.00)	21,931.00	434,098.63	-105.32%

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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)		(412,167.63)	(645,696.00)	21,931.00	434,098.63	-105.32%
F. FUND BALANCE, RESERVES						
1. Beginning Fund Balance						
a. As of July 1	9791	8,921,285.78	-	-	(8,921,285.78)	(100%)
b. Adjustments/Restatements	9793, 9795	-	-	-	-	
c. Adjusted Beginning Fund Balance		8,921,285.78	-	-		
2. Ending Fund Balance, June 30 (E + F.1.c.)		8,509,118.15	(645,696.00)	21,931.00		
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	307,897.00	-	-	(307,897.00)	(100%)
Unassigned/Unappropriated Amount	9790	8,201,221.15	(645,696.00)	21,931.00	(8,179,290.15)	-99.73%