

**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: **2024/25**

					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 Limit Sources						
State Aid - Current Year	8011	5,295,311.00	2,142,710.00	5,355,546.00	60,235.00	1.14%
Education Protection Account State Aid - Current Year	8012	1,345,559.00	767,398.00	1,360,852.00	15,293.00	1.14%
State Aid - Prior Years	8019	-	-	-	-	-
Transfers to Charter Schools Funding in Lieu of Property Taxes	8096	2,895,120.00	1,359,675.00	2,928,024.00	32,904.00	1.14%
Other LCFF Transfers	8091, 8097	-	-	-	-	-
Total, LCFF Sources		9,535,990.00	4,269,783.00	9,644,422.00	108,432.00	1.14%
2. Federal Revenues						
No Child Left Behind/Every Student Succeeds Act	8290	94,511.00	35,359.87	96,914.00	2,403.00	2.54%
Special Education - Federal	8181, 8182	113,161.50	-	109,200.00	(3,961.50)	-3.50%
Child Nutrition - Federal	8220	45,000.00	10,000.54	45,000.00	-	0.00%
Donated Food Commodities	8221	-	-	-	-	-
Other Federal Revenues	8110, 8260-8299	-	-	2,819.00	2,819.00	New
Total, Federal Revenues		252,672.50	45,360.41	253,933.00	1,260.50	0.50%
3. Other State Revenues						
Special Education - State	StateRevSE	694,922.94	374,054.00	650,951.00	(43,971.94)	-6.33%
All Other State Revenues	StateRevAO	2,074,479.58	321,650.87	2,275,972.24	201,492.66	9.71%
Total, Other State Revenues		2,769,402.52	695,704.87	2,926,923.24	157,520.72	5.69%
4. Other Local Revenues						
All Other Local Revenues	LocalRevAO	2,228,610.00	818,511.04	2,276,910.00	48,300.00	2.17%
Total, Local Revenues		2,228,610.00	818,511.04	2,276,910.00	48,300.00	2.17%
5. TOTAL REVENUES						
		14,786,675.02	5,829,359.32	15,102,188.24	315,513.22	2.13%
B. EXPENDITURES						
1. Certificated Salaries						
Certificated Teachers' Salaries	1100	4,668,514.05	2,618,176.85	4,774,049.01	105,534.96	2.26%
Certificated Pupil Support Salaries	1200	247,462.76	137,200.78	247,463.76	1.00	0.00%
Certificated Supervisors' and Administrators' Salaries	1300	962,512.00	470,186.42	677,356.37	(285,155.63)	-29.63%
Other Certificated Salaries	1900	109,411.03	123,305.12	109,411.03	-	0.00%
Total, Certificated Salaries		5,987,899.84	3,348,869.17	5,808,280.17	(179,619.67)	-3.00%
2. Non-certificated Salaries						
Non-certificated Instructional Aides' Salaries	2100	356,932.79	198,660.35	356,932.79	-	0.00%
Non-certificated Support Salaries	2200	86,407.63	37,389.04	86,407.63	-	0.00%
Non-certificated Supervisors' and Administrators' Sal.	2300	1,088,022.00	590,572.76	1,088,022.00	-	0.00%
Clerical and Office Salaries	2400	134,586.56	116,297.27	134,585.56	(1.00)	0.00%
Other Non-certificated Salaries	2900	451,823.28	282,309.93	451,823.28	-	0.00%
Total, Non-certificated Salaries		2,117,772.26	1,225,229.35	2,117,771.26	(1.00)	0.00%
3. Employee Benefits						
STRS	3101-3102	1,147,690.01	579,938.01	1,099,838.66	(47,851.35)	-4.17%
PERS	3201-3202	-	-	-	-	-
OASDI / Medicare / Alternative	3301-3302	248,834.05	140,061.59	246,229.55	(2,604.50)	-1.05%
Health and Welfare Benefits	3401-3402	813,280.00	584,335.15	813,280.00	-	0.00%
Unemployment Insurance	3501-3502	51,302.00	6,231.52	51,302.00	-	0.00%
Workers' Compensation Insurance	3601-3602	60,792.53	32,155.80	41,215.46	(19,577.07)	-32.20%
OPEB, Allocated	3701-3702	-	-	-	-	-
OPEB, Active Employees	3751-3752	-	-	-	-	-
Other Employee Benefits	3901-3902	-	1,200.00	-	-	-
Total, Employee Benefits		2,321,898.59	1,343,922.07	2,251,865.67	(70,032.92)	-3.02%

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Fiscal Year: **2024/25**

Description	Object Code	1st Interim Budget (X)	Actuals thru 1/31 (Y)	2nd Interim Budget (Z)	2nd Interim vs. 1st Interim Increase, (Decrease)	
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4. Books and Supplies						
Approved Textbooks and Core Curricula Materials	4100	45,000.00	44,150.59	45,000.00	-	0.00%
Books and Other Reference Materials	4200	2,040.20	1,931.77	2,040.20	-	0.00%
Materials and Supplies	4300	175,475.50	124,266.59	175,475.00	(0.50)	0.00%
Noncapitalized Equipment	4400	197,010.00	153,981.52	197,010.00	-	0.00%
Food	4700	62,000.00	34,381.79	62,000.00	-	0.00%
Total, Books and Supplies		481,525.70	358,712.26	481,525.20	(0.50)	0.00%
5. Services and Other Operating Expenditures						
Subagreements for Services	5100	-	-	-	-	
Travel and Conferences	5200	19,040.00	19,528.88	19,535.00	495.00	2.60%
Dues and Memberships	5300	18,000.00	9,087.00	12,000.00	(6,000.00)	-33.33%
Insurance	5400	100,000.00	74,267.73	100,000.00	-	0.00%
Operations and Housekeeping Services	5500	531,600.00	322,003.32	531,600.00	-	0.00%
Rentals, Leases, Repairs, and Noncap. Improvements	5600	1,607,236.00	811,710.84	1,607,236.00	-	0.00%
Transfers of Direct Costs	5700-5799	-	-	-	-	
Professional/Consulting Services and Operating Expend.	5800	1,306,509.70	892,973.48	1,455,309.70	148,800.00	11.39%
Communications	5900	35,000.00	16,714.02	25,000.00	(10,000.00)	-28.57%
Total, Services and Other Operating Expenditures		3,617,385.70	2,146,285.27	3,750,680.70	133,295.00	3.68%
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	-	-	-	-	
Lease Assets	6600	-	-	-	-	
Subscription Assets	6700	-	-	-	-	
Depreciation Expense (for accrual basis only)	6900	20,000.00	22,353.10	38,316.00	18,316.00	91.58%
Amortization Expense-Lease Assets	6910	-	-	-	-	
Amortization Expense-Subscription Assets	6920	-	-	-	-	
Total, Capital Outlay		20,000.00	22,353.10	38,316.00	18,316.00	91.58%
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	27,000.00	25,742.16	40,000.00	13,000.00	48.15%
Principal (for modified accrual basis only)	7439	-	-	-	-	
Total, Other Outgo		27,000.00	25,742.16	40,000.00	13,000.00	48.15%
8. TOTAL EXPENDITURES		14,573,482.09	8,471,113.38	14,488,439.00	(85,043.09)	-0.58%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		213,192.93	(2,641,754.06)	613,749.24	400,556.31	187.88%

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Charter Approving Entity: Oakland Unified School District
County: Alameda
Charter #: 0340
Fiscal Year: 2024/25

Description	Object Code	1st Interim Budget (X)	Actuals thru 1/31 (Y)	2nd Interim Budget (Z)	2nd Interim vs. 1st Interim Increase, (Decrease)	
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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)		213,192.93	(2,641,754.06)	613,749.24	400,556.31	187.88%
F. FUND BALANCE, RESERVES						
1. Beginning Fund Balance						
a. As of July 1	9791	3,311,635.97	3,311,635.97	3,311,635.97	-	0.00%
b. Adjustments/Restatements	9793, 9795	-	0.03	0.03	0.03	New
c. Adjusted Beginning Fund Balance		3,311,635.97	3,311,636.00	3,311,636.00		
2. Ending Fund Balance, June 30 (E + F.1.c.)		3,524,828.90	669,881.94	3,925,385.24		
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	2,055,450.81	2,014,346.00	2,014,346.00	(41,104.81)	-2.00%
c. Committed						
Stabilization Arrangements	9750	-	-	-	-	
Other Commitments	9760	-	-	-	-	
d. Assigned						
Other Assignments	9780	-	-	-	-	
e. Unassigned/Unappropriated						
Reserve for Economic Uncertainties	9789	728,674.00	-	724,421.95	(4,252.05)	-0.58%
Unassigned/Unappropriated Amount	9790	740,704.09	(1,344,464.06)	1,186,617.29	445,913.20	60.20%