

**CHARTER SCHOOL  
INTERIM FINANCIAL REPORT - ALTERNATIVE FORM  
First Interim Report Certification**

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: 2025/26

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**CERTIFICATION OF FINANCIAL CONDITION**

X POSITIVE CERTIFICATION

As the Charter School Official, I certify that based upon current projections this charter will meet its financial obligations for the current fiscal year and subsequent two fiscal years.

\_\_\_\_ QUALIFIED CERTIFICATION

As the Charter School Official, I certify that based upon current projections this charter may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.

\_\_\_\_ NEGATIVE CERTIFICATION

As the Charter School Official, I certify that based upon current projections this charter will be unable to meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.

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To the entity that approved the charter school:

(      ) 2025/26 CHARTER SCHOOL FIRST INTERIM FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been approved, 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: Mike Oz Title: Executive Director

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To the County Superintendent of Schools:

(      ) 2025/26 CHARTER SCHOOL FIRST INTERIM 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: Timothy Ryan-Conner Title: Accounting Manager

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For additional information on the First Interim Report, please contact:

For Approving Entity:

Timothy Ryan-Conner  
Name

Accounting Manager  
Title

(415) 706-6595  
Phone

timothy.ryan@ousd.org  
E-mail

For Charter School:

Beth Brenner-Josef  
Name

Finance Director  
Title

510-873-8827  
Phone

bbrenner-josef@oakarts.org  
E-mail

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This report has been verified for mathematical accuracy by the County Superintendent of Schools,  
pursuant to *Education Code* Section 47604.33.

\_\_\_\_\_  
ACOE District Advisor

\_\_\_\_\_  
Date

**CHARTER SCHOOL  
INTERIM FINANCIAL REPORT - ALTERNATIVE FORM  
First Interim Report - Detail**

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: 2025/26

This charter school uses the following basis of accounting:

- ☒ **Accrual Basis** (Applicable Capital Assets/Interest on Long-Term Debt/Long-Term Liabilities/Net Position objects are 6900, 6910, 6920, 7438, 9400-9489, 9660-9669, 9796, and 9797)  
☐ **Modified Accrual Basis** (Applicable Capital Outlay/Debt Service/Fund Balance objects are 6100-6170, 6200-6500, 6600, 7438, 7439, and 9711-9789)

Description		Object Code	Adopted Budget - July 1			Actuals thru 10/31			1st Interim Budget		
			Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
A. REVENUES											
1. LCFF Sources											
State Aid - Current Year		8011	4,914,990.00		4,914,990.00	861,229.00		861,229.00	3,555,586.00		3,555,586.00
Education Protection Account State Aid - Current Year		8012	1,755,593.00		1,755,593.00	549,538.00		549,538.00	3,094,114.00		3,094,114.00
State Aid - Prior Years		8019				(168,489.00)		(168,489.00)			
Transfers to Charter Schools in Lieu of Property Taxes		8096	3,040,437.00		3,040,437.00	1,051,771.30		1,051,771.30	3,061,688.00		3,061,688.00
Other LCFF Transfers		8091, 8097									
Total, LCFFSources			9,711,020.00	-	9,711,020.00	2,294,049.30	-	2,294,049.30	9,711,388.00	-	9,711,388.00
2. Federal Revenues											
No Child Left Behind/Every Student Succeeds Act		8290		96,914.00	96,914.00		265.00	265.00		111,282.00	111,282.00
Special Education - Federal		8181, 8182		134,765.00	134,765.00					129,362.00	129,362.00
Child Nutrition - Federal		8220		45,000.00	45,000.00		3,981.75	3,981.75		45,000.00	45,000.00
Donated Food Commodities		8221		-	-			-			-
Other Federal Revenues		8110, 8260-8299	-	-	-			-			-
Total, Federal Revenues			-	276,679.00	276,679.00	-	4,246.75	4,246.75	-	285,644.00	285,644.00
3. Other State Revenues											
Special Education - State		StateRevSE		677,973.31	677,973.31		212,297.00	212,297.00		701,360.00	701,360.00
All Other State Revenues		StateRevAO	1,260,301.00	915,797.00	2,176,098.00		146,455.47	146,455.47	180,878.00	2,045,540.00	2,226,418.00
Total, Other State Revenues			1,260,301.00	1,593,770.31	2,854,071.31	-	358,752.47	358,752.47	180,878.00	2,746,900.00	2,927,778.00
4. Other Local Revenues											
All Other Local Revenues		LocalRevAO	2,568,805.00	-	2,568,805.00	432,590.27	3,609.30	436,199.57	2,617,509.00	3,610.00	2,621,119.00
Total, Local Revenues			2,568,805.00	-	2,568,805.00	432,590.27	3,609.30	436,199.57	2,617,509.00	3,610.00	2,621,119.00
5. TOTAL REVENUES			13,540,126.00	1,870,449.31	15,410,575.31	2,726,639.57	366,608.52	3,093,248.09	12,509,775.00	3,036,154.00	15,545,929.00
B. EXPENDITURES											
1. Certificated Salaries											
Certificated Teachers' Salaries		1100	4,617,203.35	533,450.10	5,150,653.45	1,187,509.99	197,085.92	1,384,595.91	4,572,701.00	788,340.00	5,361,041.00
Certificated Pupil Support Salaries		1200		74,600.59	74,600.59	22,267.20	20,345.64	42,612.84	37,301.00	37,300.00	74,601.00
Certificated Supervisors' and Administrators' Salaries		1300	874,712.70	204,066.90	1,078,779.60	237,954.88	107,210.38	345,165.26	757,150.00	321,630.00	1,078,780.00
Other Certificated Salaries		1900		105,360.65	105,360.65	20,128.86	45,901.55	66,030.41	56,965.00	137,703.00	194,668.00
Total, Certificated Salaries			5,491,916.05	917,478.24	6,409,394.29	1,467,860.93	370,543.49	1,838,404.42	5,424,117.00	1,284,973.00	6,709,090.00
2. Non-certificated Salaries											
Non-certificated Instructional Aides' Salaries		2100	84,765.87	308,451.12	393,216.99	-	79,706.86	79,706.86		323,744.00	323,744.00
Non-certificated Support Salaries		2200	59,689.87	29,618.17	89,308.04	20,675.06	18,667.96	39,343.02	22,037.00	37,335.00	59,372.00
Non-certificated Supervisors' and Administrators' Sal.		2300	1,081,416.92	12,530.16	1,093,947.08	329,063.23	-	329,063.23	1,089,839.00		1,089,839.00
Clerical and Office Salaries		2400	129,211.88	4,178.25	133,390.13	70,274.71	-	70,274.71	186,244.00		186,244.00
Other Non-certificated Salaries		2900	375,200.83	4,602.73	379,803.56	155,455.49	-	155,455.49	415,074.00		415,074.00
Total, Non-certificated Salaries			1,730,285.37	359,380.43	2,089,665.80	575,468.49	98,374.82	673,843.31	1,713,194.00	361,079.00	2,074,273.00
3. Employee Benefits											
STRS		3101-3102	1,040,962.18	183,232.13	1,224,194.31	269,782.18	70,661.38	340,443.56	998,792.00	282,644.00	1,281,436.00
PERS		3201-3202	-	-	-	-	-	-			-
OASDI / Medicare / Alternative		3301-3302	210,392.70	42,402.95	252,795.65	64,703.12	12,687.96	77,391.08	205,216.00	50,748.00	255,964.00
Health and Welfare Benefits		3401-3402	685,646.44	139,353.56	825,000.00	314,648.51	50,434.04	365,082.55	623,264.00	201,736.00	825,000.00
Unemployment Insurance		3501-3502	53,643.69	382.31	54,026.00	3,141.57	250.23	3,391.80	57,566.00	1,000.00	58,566.00
Workers' Compensation Insurance		3601-3602	34,956.44	7,538.86	42,495.30	24,918.01	3,548.59	28,466.60	29,725.00	14,192.00	43,917.00
OPEB, Allocated		3701-3702	-	-	-	-	-	-			-
OPEB, Active Employees		3751-3752	-	-	-	-	-	-			-
Other Employee Benefits		3901-3902	11,300.00	-	11,300.00	5,000.00	-	5,000.00	11,300.00		11,300.00
Total, Employee Benefits			2,036,901.45	372,909.81	2,409,811.26	682,193.39	137,582.20	819,775.59	1,925,863.00	550,320.00	2,476,183.00
4. Books and Supplies											
Approved Textbooks and Core Curricula Materials		4100	-	35,000.00	35,000.00	-	40,606.07	40,606.07		41,000.00	41,000.00
Books and Other Reference Materials		4200	-	3,500.00	3,500.00	-	2,813.23	2,813.23		3,500.00	3,500.00
Materials and Supplies		4300	105,000.00	80,000.00	185,000.00	51,210.79	43,431.12	94,641.91	105,000.00	80,000.00	185,000.00
Noncapitalized Equipment		4400	160,000.00	105,000.00	265,000.00	139,735.01	12,442.12	152,177.13	220,000.00	20,000.00	240,000.00
Food		4700	-	63,000.00	63,000.00	-	25,190.99	25,190.99		63,000.00	63,000.00
Total, Books and Supplies			265,000.00	286,500.00	551,500.00	190,945.80	124,483.53	315,429.33	325,000.00	207,500.00	532,500.00
5. Services and Other Operating Expenditures											
Subagreements for Services		5100	-	-	-	-	-	-			-
Travel and Conferences		5200	3,500.00	15,000.00	18,500.00	11,063.27	2,000.00	13,063.27	16,500.00	2,000.00	18,500.00
Dues and Memberships		5300	9,000.00	4,000.00	13,000.00	20,681.20	174.00	20,855.20	12,800.00	200.00	13,000.00
Insurance		5400	100,000.00	-	100,000.00	162,373.07	-	162,373.07	175,000.00		175,000.00
Operations and Housekeeping Services		5500	520,000.00	-	520,000.00	229,476.69	-	229,476.69	520,000.00		520,000.00
Rentals, Leases, Repairs, and Noncap. Improvements		5600	1,510,231.00	-	1,510,231.00	624,231.74	-	624,231.74	470,808.00	1,079,423.00	1,550,231.00
Transfers of Direct Costs		5700-5799	-	-	-	-	-	-			-
Professional/Consulting Services and Operating Expend.		5800	1,018,910.20	300,000.00	1,318,910.20	296,717.90	135,861.60	432,579.50	993,914.00	300,000.00	1,293,914.00
Communications		5900	35,000.00	-	35,000.00	21,822.04	-	21,822.04	35,000.00		35,000.00
Total, Services and Other Operating Expenditures			3,196,641.20	319,000.00	3,515,641.20	1,366,365.91	138,035.60	1,504,401.51	2,224,022.00	1,381,623.00	3,605,645.00

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(continued)  
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Fiscal Year: 2025/26

This charter school uses the following basis of accounting:

- ☒ **Accrual Basis** (Applicable Capital Assets/Interest on Long-Term Debt/Long-Term Liabilities/Net Position objects are 6900, 6910, 6920, 7438, 9400-9489, 9660-9669, 9796, and 9797)  
☐ **Modified Accrual Basis** (Applicable Capital Outlay/Debt Service/Fund Balance objects are 6100-6170, 6200-6500, 6600, 7438, 7439, and 9711-9789)

Description	Object Code	Adopted Budget - July 1			Actuals thru 10/31			1st Interim Budget		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
<b>6. Capital Outlay</b> (Objects 6100-6170, 6200-6500, 6600 for modified accrual 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	40,712.00	-	40,712.00	15,139.14	-	15,139.14	40,712.00		40,712.00
Amortization Expense-Lease Assets	6910			-			-			-
Amortization Expense-Subscription Assets	6920			-			-			-
Total, Capital Outlay		40,712.00	-	40,712.00	15,139.14	-	15,139.14	40,712.00	-	40,712.00
<b>7. Other Outgo</b>										
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	30,000.00	-	30,000.00	8,976.00	-	8,976.00	30,000.00		30,000.00
Principal (for modified accrual basis only)	7439			-			-			-
Total, Other Outgo		30,000.00	-	30,000.00	8,976.00	-	8,976.00	30,000.00	-	30,000.00
<b>8. TOTAL EXPENDITURES</b>		12,791,456.07	2,255,268.48	15,046,724.55	4,306,949.66	869,019.64	5,175,969.30	11,682,908.00	3,785,495.00	15,468,403.00
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b>		748,669.93	(384,819.17)	363,850.76	(1,580,310.09)	(502,411.12)	(2,082,721.21)	826,867.00	(749,341.00)	77,526.00
<b>D. OTHER FINANCING SOURCES / USES</b>										
1. Other Sources	8930-8979			-			-			-
2. Less: Other Uses	7630-7699			-			-			-
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	(384,819.17)	384,819.17	-	(502,411.12)	502,411.12	-	(749,341.00)	749,341.00	-
<b>4. TOTAL OTHER FINANCING SOURCES / USES</b>		(384,819.17)	384,819.17	-	(502,411.12)	502,411.12	-	(749,341.00)	749,341.00	-
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>		363,850.76	-	363,850.76	(2,082,721.21)	-	(2,082,721.21)	77,526.00	-	77,526.00
<b>F. FUND BALANCE, RESERVES</b>										
1. Beginning Fund Balance										
a. As of July 1	9791	2,600,838.45	2,055,450.81	4,656,289.26	3,763,254.83	2,014,346.00	5,777,600.83	3,763,254.83	2,014,346.00	5,777,600.83
b. Adjustments to Beginning Balance	9793, 9795			-			-			-
c. Adjusted Beginning Balance		2,600,838.45	2,055,450.81	4,656,289.26	3,763,254.83	2,014,346.00	5,777,600.83	3,763,254.83	2,014,346.00	5,777,600.83
2. Ending Fund Balance, June 30 (E + F.1.c.)		2,964,689.21	2,055,450.81	5,020,140.02	1,680,533.62	2,014,346.00	3,694,879.62	3,840,780.83	2,014,346.00	5,855,126.83
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	752,337.00		752,337.00			-	773,420.00		773,420.00
Unassigned/Unappropriated Amount	9790	2,212,352.21	2,055,450.81	4,267,803.02	1,680,533.62	2,014,346.00	3,694,879.62	3,067,360.83	2,014,346.00	5,081,706.83

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(continued)  
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Charter Approving Entity: Oakland Unified School District  
County: Alameda  
Charter #: 0340  
Fiscal Year: 2025/26

					1st Interim vs. Adopted Budget Increase, (Decrease)	
Description	Object Code	7/1 Adopted Budget (X)	Actuals thru 10/31 (Y)	1st Interim Budget (Z)	\$ Difference (Z) vs. (X)	% Change (Z) vs. (X)
<b>A. REVENUES</b>						
1. LCFF/Revenue Limit Sources						
State Aid - Current Year	8011	4,914,990.00	861,229.00	3,555,586.00	(1,359,404.00)	-27.66%
Education Protection Account State Aid - Current Year	8012	1,755,593.00	549,538.00	3,094,114.00	1,338,521.00	76.24%
State Aid - Prior Years	8019	-	(168,489.00)	-	-	
Transfers to Charter Schools Funding in Lieu of Property Taxes	8096	3,040,437.00	1,051,771.30	3,061,688.00	21,251.00	0.70%
Other LCFF Transfers	8091, 8097	-	-	-	-	
Total, LCFF Sources		9,711,020.00	2,294,049.30	9,711,388.00	368.00	0.00%
2. Federal Revenues						
No Child Left Behind/Every Student Succeeds Act	8290	96,914.00	265.00	111,282.00	14,368.00	14.83%
Special Education - Federal	8181, 8182	134,765.00	-	129,362.00	(5,403.00)	-4.01%
Child Nutrition - Federal	8220	45,000.00	3,981.75	45,000.00	-	0.00%
Donated Food Commodities	8221	-	-	-	-	
Other Federal Revenues	8110, 8260-8299	-	-	-	-	
Total, Federal Revenues		276,679.00	4,246.75	285,644.00	8,965.00	3.24%
3. Other State Revenues						
Special Education - State	StateRevSE	677,973.31	212,297.00	701,360.00	23,386.69	3.45%
All Other State Revenues	StateRevAO	2,176,098.00	146,455.47	2,226,418.00	50,320.00	2.31%
Total, Other State Revenues		2,854,071.31	358,752.47	2,927,778.00	73,706.69	2.58%
4. Other Local Revenues						
All Other Local Revenues	LocalRevAO	2,568,805.00	436,199.57	2,621,119.00	52,314.00	2.04%
Total, Local Revenues		2,568,805.00	436,199.57	2,621,119.00	52,314.00	2.04%
5. TOTAL REVENUES		15,410,575.31	3,093,248.09	15,545,929.00	135,353.69	0.88%
<b>B. EXPENDITURES</b>						
1. Certificated Salaries						
Certificated Teachers' Salaries	1100	5,150,653.45	1,384,595.91	5,361,041.00	210,387.55	4.08%
Certificated Pupil Support Salaries	1200	74,600.59	42,612.84	74,601.00	0.41	0.00%
Certificated Supervisors' and Administrators' Salaries	1300	1,078,779.60	345,165.26	1,078,780.00	0.40	0.00%
Other Certificated Salaries	1900	105,360.65	66,030.41	194,668.00	89,307.35	84.76%
Total, Certificated Salaries		6,409,394.29	1,838,404.42	6,709,090.00	299,695.71	4.68%
2. Non-certificated Salaries						
Non-certificated Instructional Aides' Salaries	2100	393,216.99	79,706.86	323,744.00	(69,472.99)	-17.67%
Non-certificated Support Salaries	2200	89,308.04	39,343.02	59,372.00	(29,936.04)	-33.52%
Non-certificated Supervisors' and Administrators' Sal.	2300	1,093,947.08	329,063.23	1,089,839.00	(4,108.08)	-0.38%
Clerical and Office Salaries	2400	133,390.13	70,274.71	186,244.00	52,853.87	39.62%
Other Non-certificated Salaries	2900	379,803.56	155,455.49	415,074.00	35,270.44	9.29%
Total, Non-certificated Salaries		2,089,665.80	673,843.31	2,074,273.00	(15,392.80)	-0.74%
3. Employee Benefits						
STRS	3101-3102	1,224,194.31	340,443.56	1,281,436.00	57,241.69	4.68%
PERS	3201-3202	-	-	-	-	
OASDI / Medicare / Alternative	3301-3302	252,795.65	77,391.08	255,964.00	3,168.35	1.25%
Health and Welfare Benefits	3401-3402	825,000.00	365,082.55	825,000.00	-	0.00%
Unemployment Insurance	3501-3502	54,026.00	3,391.80	58,566.00	4,540.00	8.40%
Workers' Compensation Insurance	3601-3602	42,495.30	28,466.60	43,917.00	1,421.70	3.35%
OPEB, Allocated	3701-3702	-	-	-	-	
OPEB, Active Employees	3751-3752	-	-	-	-	
Other Employee Benefits	3901-3902	11,300.00	5,000.00	11,300.00	-	0.00%
Total, Employee Benefits		2,409,811.26	819,775.59	2,476,183.00	66,371.74	2.75%

**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: 2025/26

					1st Interim vs. Adopted Budget Increase, (Decrease)	
Description	Object Code	7/1 Adopted Budget (X)	Actuals thru 10/31 (Y)	1st Interim Budget (Z)	\$ Difference (Z) vs. (X)	% Change (Z) vs. (X)
<b>4. Books and Supplies</b>						
Approved Textbooks and Core Curricula Materials	4100	35,000.00	40,606.07	41,000.00	6,000.00	17.14%
Books and Other Reference Materials	4200	3,500.00	2,813.23	3,500.00	-	0.00%
Materials and Supplies	4300	185,000.00	94,641.91	185,000.00	-	0.00%
Noncapitalized Equipment	4400	265,000.00	152,177.13	240,000.00	(25,000.00)	-9.43%
Food	4700	63,000.00	25,190.99	63,000.00	-	0.00%
Total, Books and Supplies		551,500.00	315,429.33	532,500.00	(19,000.00)	-3.45%
<b>5. Services and Other Operating Expenditures</b>						
Subagreements for Services	5100	-	-	-	-	
Travel and Conferences	5200	18,500.00	13,063.27	18,500.00	-	0.00%
Dues and Memberships	5300	13,000.00	20,855.20	13,000.00	-	0.00%
Insurance	5400	100,000.00	162,373.07	175,000.00	75,000.00	75.00%
Operations and Housekeeping Services	5500	520,000.00	229,476.69	520,000.00	-	0.00%
Rentals, Leases, Repairs, and Noncap. Improvements	5600	1,510,231.00	624,231.74	1,550,231.00	40,000.00	2.65%
Transfers of Direct Costs	5700-5799	-	-	-	-	
Professional/Consulting Services and Operating Expend.	5800	1,318,910.20	432,579.50	1,293,914.00	(24,996.20)	-1.90%
Communications	5900	35,000.00	21,822.04	35,000.00	-	0.00%
Total, Services and Other Operating Expenditures		3,515,641.20	1,504,401.51	3,605,645.00	90,003.80	2.56%
<b>6. Capital Outlay (Objects 6100-6170, 6200-6500 modified accrual only)</b>						
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	40,712.00	15,139.14	40,712.00	-	0.00%
Amortization Expense-Lease Assets	6910	-	-	-	-	
Amortization Expense-Subscription Assets	6920	-	-	-	-	
Total, Capital Outlay		40,712.00	15,139.14	40,712.00	-	0.00%
<b>7. Other Outgo</b>						
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	30,000.00	8,976.00	30,000.00	-	0.00%
Principal (for modified accrual basis only)	7439	-	-	-	-	
Total, Other Outgo		30,000.00	8,976.00	30,000.00	-	0.00%
<b>8. TOTAL EXPENDITURES</b>		15,046,724.55	5,175,969.30	15,468,403.00	421,678.45	2.80%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b>		363,850.76	(2,082,721.21)	77,526.00	(286,324.76)	-78.69%

**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: 2025/26

					1st Interim vs. Adopted Budget Increase, (Decrease)	
Description	Object Code	7/1 Adopted Budget (X)	Actuals thru 10/31 (Y)	1st Interim Budget (Z)	\$ Difference (Z) vs. (X)	% Change (Z) vs. (X)
<b>D. OTHER FINANCING SOURCES / USES</b>						
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		-	-	-	-	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>		363,850.76	(2,082,721.21)	77,526.00	(286,324.76)	-78.69%
<b>F. FUND BALANCE, RESERVES</b>						
1. Beginning Fund Balance						
a. As of July 1	9791	4,656,289.26	5,777,600.83	5,777,600.83	1,121,311.57	24.08%
b. Adjustments/Restatements	9793, 9795	-	-	-	-	
c. Adjusted Beginning Fund Balance		4,656,289.26	5,777,600.83	5,777,600.83		
2. Ending Fund Balance, June 30 (E + F.1.c.)		5,020,140.02	3,694,879.62	5,855,126.83		
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	752,337.00	-	773,420.00	21,083.00	2.80%
Unassigned/Unappropriated Amount	9790	4,267,803.02	3,694,879.62	5,081,706.83	813,903.81	19.07%

**CHARTER SCHOOL  
MULTI-YEAR PROJECTION - ALTERNATIVE FORM  
First Interim Report - MYP**

**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:** 2025/26

*This charter school uses the following basis of accounting:*

- ☒ **Accrual Basis** (Applicable Capital Assets/Interest on Long-Term Debt/Long-Term Liabilities/Net Position objects are 6900, 6910, 6920, 7438, 9400-9489, 9660-9669, 9796 and 9797)  
☐ **Modified Accrual Basis** (Applicable Capital Outlay/Debt Service/Fund Balance objects are 6100-6170, 6200-6500, 6600, 7438, 7439 and 9711-9789)

Description	Object Code	FY 2025/26			Totals for 2026/27	Totals for 2027/28
		Unrestricted	Restricted	Total		
A. REVENUES						
1. LCFF Sources						
State Aid - Current Year	8011	3,555,586.00	0.00	3,555,586.00	3,804,742.00	4,036,131.00
Education Protection Account State Aid - Current Year	8012	3,094,114.00	0.00	3,094,114.00	3,206,994.00	3,316,673.00
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	3,061,688.00	0.00	3,061,688.00	3,080,357.00	3,080,357.00
Other LCFF Transfers	8091, 8097	0.00	0.00	0.00	0.00	0.00
Total, LCFF Sources		9,711,388.00	0.00	9,711,388.00	10,092,093.00	10,433,161.00
2. Federal Revenues						
Every Student Succeeds Act (Title I - V)	8290	0.00	111,282.00	111,282.00	114,620.00	118,059.00
Special Education - Federal	8181, 8182	0.00	129,362.00	129,362.00	132,964.00	136,953.00
Child Nutrition - Federal	8220	0.00	45,000.00	45,000.00	46,350.00	47,741.00
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	285,644.00	285,644.00	293,934.00	302,753.00
3. Other State Revenues						
Special Education - State	StateRevSE	0.00	701,360.00	701,360.00	722,401.00	744,073.00
All Other State Revenues	StateRevAO	180,878.00	2,045,540.00	2,226,418.00	1,691,160.00	1,739,945.00
Total, Other State Revenues		180,878.00	2,746,900.00	2,927,778.00	2,413,561.00	2,484,018.00
4. Other Local Revenues						
All Other Local Revenues	LocalRevAO	2,617,509.00	3,610.00	2,621,119.00	2,928,805.00	2,928,805.00
Total, Local Revenues		2,617,509.00	3,610.00	2,621,119.00	2,928,805.00	2,928,805.00
5. TOTAL REVENUES		12,509,775.00	3,036,154.00	15,545,929.00	15,728,393.00	16,148,737.00
B. EXPENDITURES						
1. Certificated Salaries						
Certificated Teachers' Salaries	1100	4,572,701.00	788,340.00	5,361,041.00	5,493,782.00	5,771,218.00
Certificated Pupil Support Salaries	1200	37,301.00	37,300.00	74,601.00	77,117.00	81,012.00
Certificated Supervisors' and Administrators' Salaries	1300	757,150.00	321,630.00	1,078,780.00	1,115,172.00	1,171,488.00
Other Certificated Salaries	1900	56,965.00	137,703.00	194,668.00	201,236.00	211,398.00
Total, Certificated Salaries		5,424,117.00	1,284,973.00	6,709,090.00	6,887,307.00	7,235,116.00
2. Non-certificated Salaries						
Non-certificated Instructional Aides' Salaries	2100	0.00	323,744.00	323,744.00	324,182.00	329,065.00
Non-certificated Support Salaries	2200	22,037.00	37,335.00	59,372.00	59,817.00	62,838.00
Non-certificated Supervisors' and Administrators' Sal.	2300	1,089,839.00	0.00	1,089,839.00	1,111,225.00	1,167,342.00
Clerical and Office Salaries	2400	186,244.00	0.00	186,244.00	197,297.00	195,275.00
Other Non-certificated Salaries	2900	415,074.00	0.00	415,074.00	427,666.00	435,030.00
Total, Non-certificated Salaries		1,713,194.00	361,079.00	2,074,273.00	2,120,187.00	2,189,550.00



**CHARTER SCHOOL  
MULTI-YEAR PROJECTION - ALTERNATIVE FORM  
First Interim Report - MYP**

**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:** 2025/26

Description	Object Code	FY 2025/26			Totals for 2026/27	Totals for 2027/28
		Unrestricted	Restricted	Total		
<b>3. Employee Benefits</b>						
STRS	3101-3102	998,792.00	282,644.00	1,281,436.00	1,315,476.00	1,354,940.00
PERS	3201-3202	0.00	0.00	0.00	-	0.00
OASDI / Medicare / Alternative	3301-3302	205,216.00	50,748.00	255,964.00	262,060.00	269,922.00
Health and Welfare Benefits	3401-3402	623,264.00	201,736.00	825,000.00	849,750.00	875,243.00
Unemployment Insurance	3501-3502	57,566.00	1,000.00	58,566.00	57,204.00	58,920.00
Workers' Compensation Insurance	3601-3602	29,725.00	14,192.00	43,917.00	45,037.00	46,389.00
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	11,300.00	0.00	11,300.00	11,300.00	11,300.00
Total, Employee Benefits		1,925,863.00	550,320.00	2,476,183.00	2,540,827.00	2,616,714.00
<b>4. Books and Supplies</b>						
Approved Textbooks and Core Curricula Materials	4100	0.00	41,000.00	41,000.00	35,000.00	35,000.00
Books and Other Reference Materials	4200	0.00	3,500.00	3,500.00	3,500.00	3,500.00
Materials and Supplies	4300	105,000.00	80,000.00	185,000.00	190,550.00	196,267.00
Noncapitalized Equipment	4400	220,000.00	20,000.00	240,000.00	190,000.00	190,000.00
Food	4700	0.00	63,000.00	63,000.00	63,000.00	63,000.00
Total, Books and Supplies		325,000.00	207,500.00	532,500.00	482,050.00	487,767.00
<b>5. Services and Other Operating Expenditures</b>						
Subagreements for Services	5100	0.00	0.00	0.00	0.00	0.00
Travel and Conferences	5200	16,500.00	2,000.00	18,500.00	18,860.00	19,231.00
Dues and Memberships	5300	12,800.00	200.00	13,000.00	13,000.00	13,000.00
Insurance	5400	175,000.00	0.00	175,000.00	103,000.00	106,090.00
Operations and Housekeeping Services	5500	520,000.00	0.00	520,000.00	529,900.00	540,097.00
Rentals, Leases, Repairs, and Noncap. Improvements	5600	470,808.00	1,079,423.00	1,550,231.00	1,595,358.00	1,641,839.00
Transfers of Direct Costs	5700-5799	0.00	0.00	0.00	0.00	0.00
Professional/Consulting Services and Operating Expend.	5800	993,914.00	300,000.00	1,293,914.00	1,229,695.00	1,250,589.00
Communications	5900	35,000.00	0.00	35,000.00	35,000.00	35,000.00
Total, Services and Other Operating Expenditures		2,224,022.00	1,381,623.00	3,605,645.00	3,524,813.00	3,605,846.00
<b>6. Capital Outlay (Obj. 6100-6170, 6200-6500, 6600 for modified accrual)</b>						
Land and Land Improvements	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
Lease Assets	6600	0.00	0.00	0.00	0.00	0.00
Subscription Assets	6700	0.00	0.00	0.00	0.00	0.00
Depreciation Expense (for accrual basis only)	6900	40,712.00	0.00	40,712.00	41,933.00	43,191.00
Amortization Expense-Lease Assets	6910	0.00	0.00	0.00	0.00	0.00
Amortization Expense-Subscription Assets	6920	0.00	0.00	0.00	0.00	0.00
Total, Capital Outlay		40,712.00	0.00	40,712.00	41,933.00	43,191.00
<b>7. Other Outgo</b>						
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	7280-7299	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	30,000.00	0.00	30,000.00	30,000.00	30,000.00
Principal (for modified accrual basis only)	7439	0.00	0.00	0.00		
Total, Other Outgo		30,000.00	0.00	30,000.00	30,000.00	30,000.00

CHARTER SCHOOL  
MULTI-YEAR PROJECTION - ALTERNATIVE FORM  
First Interim Report - MYP

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: 2025/26

8. TOTAL EXPENDITURES		11,682,908.00	3,785,495.00	15,468,403.00	15,627,117.00	16,208,184.00
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)						
		826,867.00	(749,341.00)	77,526.00	101,276.00	(59,447.00)

**CHARTER SCHOOL  
MULTI-YEAR PROJECTION - ALTERNATIVE FORM  
First Interim Report - MYP**

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: 2025/26

Description	Object Code	FY 2025/26			Totals for 2026/27	Totals for 2027/28
		Unrestricted	Restricted	Total		
<b>D. OTHER FINANCING SOURCES / USES</b>						
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	(749,341.00)	749,341.00	0.00	0.00	0.00
4. TOTAL OTHER FINANCING SOURCES / USES		(749,341.00)	749,341.00	0.00	0.00	0.00
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>		77,526.00	0.00	77,526.00	101,276.00	(59,447.00)
<b>F. FUND BALANCE, RESERVES</b>						
1. Beginning Fund Balance						
a. As of July 1	9791	3,763,254.83	2,014,346.00	5,777,600.83	5,855,126.83	5,956,402.83
b. Adjustments/Restatements	9793, 9795	0.00	0.00	0.00		
c. Adjusted Beginning Balance		3,763,254.83	2,014,346.00	5,777,600.83	5,855,126.83	5,956,402.83
2. Ending Fund Balance, June 30 (E + F.1.c.)		3,840,780.83	2,014,346.00	5,855,126.83	5,956,402.83	5,896,955.83
Components of Ending Fund Balance:						
a. Nonspendable						
Revolving Cash (equals object 9130)	9711	0.00	0.00	0.00	0.00	0.00
Stores (equals object 9320)	9712	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures (equals object 9330)	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	0.00
Other Commitments	9760	0.00	0.00	0.00	0.00	0.00
d. Assigned						
Other Assignments	9780	0.00	0.00	0.00	0.00	0.00
e. Unassigned/Unappropriated						
Reserve for Economic Uncertainties	9789	773,420.00	0.00	773,420.00	781,356.00	810,409.00
Unassigned/Unappropriated Amount	9790	3,067,360.83	2,014,346.00	5,081,706.83	5,175,046.83	5,086,546.83