

**CHARTER SCHOOL
INTERIM FINANCIAL REPORT - ALTERNATIVE FORM
Second 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	1st Interim Budget			Actuals thru 1/31			2nd Interim Budget		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
A. REVENUES										
1. LCFF Sources										
State Aid - Current Year	8011	3,555,586.00		3,555,586.00	2,085,082.00		2,085,082.00	3,555,586.00		3,555,586.00
Education Protection Account State Aid - Current Year	8012	3,094,114.00		3,094,114.00	1,099,076.00		1,099,076.00	3,094,114.00		3,094,114.00
State Aid - Prior Years	8019			-	(407,922.00)		(407,922.00)			-
Transfers to Charter Schools in Lieu of Property Taxes	8096	3,061,688.00		3,061,688.00	1,794,198.10		1,794,198.10	3,061,688.00		3,061,688.00
Other LCFF Transfers	8091, 8097			-			-			-
Total, LCFF Sources		9,711,388.00		9,711,388.00	4,570,434.10		4,570,434.10	9,711,388.00		9,711,388.00
2. Federal Revenues										
No Child Left Behind/Every Student Succeeds Act	8290		111,282.00	111,282.00		10,250.33	10,250.33		111,170.00	111,170.00
Special Education - Federal	8181, 8182		129,362.00	129,362.00		-	-		129,362.00	129,362.00
Child Nutrition - Federal	8220		45,000.00	45,000.00		14,776.52	14,776.52		50,000.00	50,000.00
Donated Food Commodities	8221			-			-			-
Other Federal Revenues	8110, 8260-8299			-			-	806,000.00		806,000.00
Total, Federal Revenues			285,644.00	285,644.00		25,026.85	25,026.85	806,000.00	290,532.00	1,096,532.00
3. Other State Revenues										
Special Education - State	StateRevSE		701,360.00	701,360.00		426,781.32	426,781.32		701,360.00	701,360.00
All Other State Revenues	StateRevAO	180,878.00	2,045,540.00	2,226,418.00	100,056.39	893,645.74	993,702.13	180,868.00	2,174,629.00	2,355,497.00
Total, Other State Revenues		180,878.00	2,746,900.00	2,927,778.00	100,056.39	1,320,427.06	1,420,483.45	180,868.00	2,875,989.00	3,056,857.00
4. Other Local Revenues										
All Other Local Revenues	LocalRevAO	2,617,509.00	3,610.00	2,621,119.00	1,142,614.52	36,100.09	1,178,714.61	2,511,860.00	72,200.00	2,584,060.00
Total, Local Revenues		2,617,509.00	3,610.00	2,621,119.00	1,142,614.52	36,100.09	1,178,714.61	2,511,860.00	72,200.00	2,584,060.00
5. TOTAL REVENUES		12,509,775.00	3,036,154.00	15,545,929.00	5,813,105.01	1,381,554.00	7,194,659.01	13,210,116.00	3,238,721.00	16,448,837.00
B. EXPENDITURES										
1. Certificated Salaries										
Certificated Teachers' Salaries	1100	4,572,701.00	788,340.00	5,361,041.00	2,358,908.16	397,217.25	2,756,125.41	4,518,848.00	794,400.00	5,313,248.00
Certificated Pupil Support Salaries	1200	37,301.00	37,300.00	74,601.00	44,484.40	40,691.28	85,175.68	74,317.00	81,380.00	155,697.00
Certificated Supervisors' and Administrators' Salaries	1300	757,150.00	321,630.00	1,078,780.00	434,364.22	199,716.22	634,080.44	679,348.00	399,432.00	1,078,780.00
Other Certificated Salaries	1900	56,965.00	137,703.00	194,668.00	41,225.76	89,095.43	130,321.19	61,026.50	133,642.50	194,669.00
Total, Certificated Salaries		5,424,117.00	1,284,973.00	6,709,090.00	2,878,982.54	726,720.18	3,605,702.72	5,333,539.50	1,408,854.50	6,742,394.00
2. Non-certificated Salaries										
Non-certificated Instructional Aides' Salaries	2100		323,744.00	323,744.00	3,832.14	163,977.08	167,809.22	8,000.00	284,801.00	292,801.00
Non-certificated Support Salaries	2200	22,037.00	37,335.00	59,372.00	33,781.50	40,725.04	74,506.54	36,000.00	56,594.00	92,594.00
Non-certificated Supervisors' and Administrators' Sal.	2300	1,089,839.00		1,089,839.00	600,942.81	-	600,942.81	1,089,839.00		1,089,839.00
Clerical and Office Salaries	2400	186,244.00		186,244.00	131,677.07	-	131,677.07	186,717.00		186,717.00
Other Non-certificated Salaries	2900	415,074.00		415,074.00	269,250.59	-	269,250.59	415,074.00		415,074.00
Total, Non-certificated Salaries		1,713,194.00	361,079.00	2,074,273.00	1,039,484.11	204,702.12	1,244,186.23	1,735,630.00	341,395.00	2,077,025.00
3. Employee Benefits										
STRS	3101-3102	998,792.00	282,644.00	1,281,436.00	533,367.34	138,064.72	671,432.06	1,011,669.00	276,128.00	1,287,797.00
PERS	3201-3202			-	-	-	-			-
OASDI / Medicare / Alternative	3301-3302	205,216.00	50,748.00	255,964.00	120,784.13	25,718.60	146,502.73	205,221.00	51,436.00	256,657.00
Health and Welfare Benefits	3401-3402	623,264.00	201,736.00	825,000.00	492,015.87	109,056.35	601,072.22	606,888.00	218,112.00	825,000.00
Unemployment Insurance	3501-3502	57,566.00	1,000.00	58,566.00	4,920.04	471.98	5,392.02	18,474.00	1,000.00	19,474.00
Workers' Compensation Insurance	3601-3602	29,725.00	14,192.00	43,917.00	38,352.83	9,060.21	47,413.04	40,405.00	12,000.00	52,405.00
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		1,925,863.00	550,320.00	2,476,183.00	1,194,440.21	282,371.86	1,476,812.07	1,893,957.00	558,676.00	2,452,633.00
4. Books and Supplies										
Approved Textbooks and Core Curricula Materials	4100		41,000.00	41,000.00	-	41,355.10	41,355.10		45,000.00	45,000.00
Books and Other Reference Materials	4200		3,500.00	3,500.00	-	3,963.48	3,963.48		4,000.00	4,000.00
Materials and Supplies	4300	105,000.00	80,000.00	185,000.00	90,615.81	86,169.94	176,785.75	120,000.00	90,000.00	210,000.00
Noncapitalized Equipment	4400	220,000.00	20,000.00	240,000.00	139,005.68	40,810.29	179,815.97	160,000.00	95,000.00	255,000.00
Food	4700		63,000.00	63,000.00	777.76	58,910.96	59,688.72	1,000.00	62,000.00	63,000.00
Total, Books and Supplies		325,000.00	207,500.00	532,500.00	230,399.25	231,209.77	461,609.02	281,000.00	296,000.00	577,000.00
5. Services and Other Operating Expenditures										
Subagreements for Services	5100			-	-	-	-			-
Travel and Conferences	5200	16,500.00	2,000.00	18,500.00	10,579.83	8,037.07	18,616.90	10,600.00	8,400.00	19,000.00
Dues and Memberships	5300	12,800.00	200.00	13,000.00	24,202.92	174.35	24,377.27	24,205.00	195.00	24,400.00
Insurance	5400	175,000.00		175,000.00	181,717.32	-	181,717.32	200,000.00		200,000.00
Operations and Housekeeping Services	5500	520,000.00		520,000.00	800,604.27	-	800,604.27	890,000.00		890,000.00
Rentals, Leases, Repairs, and Noncap. Improvements	5600	470,808.00	1,079,423.00	1,550,231.00	1,050,484.81	-	1,050,484.81	497,308.00	1,107,923.00	1,605,231.00
Transfers of Direct Costs	5700-5799			-	-	-	-			-
Professional/Consulting Services and Operating Expend.	5800	993,914.00	300,000.00	1,293,914.00	679,931.90	280,036.84	959,968.74	1,157,114.00	300,000.00	1,457,114.00
Communications	5900	35,000.00		35,000.00	45,944.30	-	45,944.30	50,000.00		50,000.00
Total, Services and Other Operating Expenditures		2,224,022.00	1,381,623.00	3,605,645.00	2,793,465.35	288,248.26	3,081,713.61	2,829,227.00	1,416,518.00	4,245,745.00

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 (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	1st Interim Budget			Actuals thru 1/31			2nd Interim Budget		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
6. Capital Outlay (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	27,791.89	-	27,791.89	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	27,791.89	-	27,791.89	40,712.00	-	40,712.00
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	30,000.00		30,000.00	15,708.00	-	15,708.00	30,000.00		30,000.00
Principal (for modified accrual basis only)	7439			-			-			-
Total, Other Outgo		30,000.00	-	30,000.00	15,708.00	-	15,708.00	30,000.00	-	30,000.00
8. TOTAL EXPENDITURES		11,682,908.00	3,785,495.00	15,468,403.00	8,180,271.35	1,733,252.19	9,913,523.54	12,144,065.50	4,021,443.50	16,165,509.00
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)										
		826,867.00	(749,341.00)	77,526.00	(2,367,166.34)	(351,698.19)	(2,718,864.53)	1,066,050.50	(782,722.50)	283,328.00
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	(749,341.00)	749,341.00	-	(351,698.19)	351,698.19	-	(782,722.50)	782,722.50	-
4. TOTAL OTHER FINANCING SOURCES / USES		(749,341.00)	749,341.00	-	(351,698.19)	351,698.19	-	(782,722.50)	782,722.50	-
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)										
		77,526.00	-	77,526.00	(2,718,864.53)	-	(2,718,864.53)	283,328.00	-	283,328.00
F. FUND BALANCE, RESERVES										
1. Beginning Fund Balance										
a. As of July 1	9791	3,763,254.83	2,014,346.00	5,777,600.83	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		3,763,254.83	2,014,346.00	5,777,600.83	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.)		3,840,780.83	2,014,346.00	5,855,126.83	1,044,390.30	2,014,346.00	3,058,736.30	4,046,582.83	2,014,346.00	6,060,928.83
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	773,420.00		773,420.00			-	808,275.00		808,275.00
Unassigned/Unappropriated Amount	9790	3,067,360.83	2,014,346.00	5,081,706.83	1,044,390.30	2,014,346.00	3,058,736.30	3,238,307.83	2,014,346.00	5,252,653.83

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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: 2025/26

Description	Object Code	1st Interim Budget (X)	Actuals thru 1/31 (Y)	2nd Interim Budget (Z)	2nd Interim vs. 1st Interim Increase, (Decrease)	
					\$ Difference (Z) vs. (X)	% Change (Z) vs. (X)
A. REVENUES						
1. LCFF/Revenue Limit Sources						
State Aid - Current Year	8011	3,555,586.00	2,085,082.00	3,555,586.00	-	0.00%
Education Protection Account State Aid - Current Year	8012	3,094,114.00	1,099,076.00	3,094,114.00	-	0.00%
State Aid - Prior Years	8019	-	(407,922.00)	-	-	-
Transfers to Charter Schools Funding in Lieu of Property Taxes	8096	3,061,688.00	1,794,198.10	3,061,688.00	-	0.00%
Other LCFF Transfers	8091, 8097	-	-	-	-	-
Total, LCFF Sources		9,711,388.00	4,570,434.10	9,711,388.00	-	0.00%
2. Federal Revenues						
No Child Left Behind/Every Student Succeeds Act	8290	111,282.00	10,250.33	111,170.00	(112.00)	-0.10%
Special Education - Federal	8181, 8182	129,362.00	-	129,362.00	-	0.00%
Child Nutrition - Federal	8220	45,000.00	14,776.52	50,000.00	5,000.00	11.11%
Donated Food Commodities	8221	-	-	-	-	-
Other Federal Revenues	8110, 8260-8299	-	-	806,000.00	806,000.00	New
Total, Federal Revenues		285,644.00	25,026.85	1,096,532.00	810,888.00	283.88%
3. Other State Revenues						
Special Education - State	StateRevSE	701,360.00	426,781.32	701,360.00	-	0.00%
All Other State Revenues	StateRevAO	2,226,418.00	993,702.13	2,355,497.00	129,079.00	5.80%
Total, Other State Revenues		2,927,778.00	1,420,483.45	3,056,857.00	129,079.00	4.41%
4. Other Local Revenues						
All Other Local Revenues	LocalRevAO	2,621,119.00	1,178,714.61	2,584,060.00	(37,059.00)	-1.41%
Total, Local Revenues		2,621,119.00	1,178,714.61	2,584,060.00	(37,059.00)	-1.41%
5. TOTAL REVENUES						
		15,545,929.00	7,194,659.01	16,448,837.00	902,908.00	5.81%
B. EXPENDITURES						
1. Certificated Salaries						
Certificated Teachers' Salaries	1100	5,361,041.00	2,756,125.41	5,313,248.00	(47,793.00)	-0.89%
Certificated Pupil Support Salaries	1200	74,601.00	85,175.68	155,697.00	81,096.00	108.71%
Certificated Supervisors' and Administrators' Salaries	1300	1,078,780.00	634,080.44	1,078,780.00	-	0.00%
Other Certificated Salaries	1900	194,668.00	130,321.19	194,669.00	1.00	0.00%
Total, Certificated Salaries		6,709,090.00	3,605,702.72	6,742,394.00	33,304.00	0.50%
2. Non-certificated Salaries						
Non-certificated Instructional Aides' Salaries	2100	323,744.00	167,809.22	292,801.00	(30,943.00)	-9.56%
Non-certificated Support Salaries	2200	59,372.00	74,506.54	92,594.00	33,222.00	55.96%
Non-certificated Supervisors' and Administrators' Sal.	2300	1,089,839.00	600,942.81	1,089,839.00	-	0.00%
Clerical and Office Salaries	2400	186,244.00	131,677.07	186,717.00	473.00	0.25%
Other Non-certificated Salaries	2900	415,074.00	269,250.59	415,074.00	-	0.00%
Total, Non-certificated Salaries		2,074,273.00	1,244,186.23	2,077,025.00	2,752.00	0.13%
3. Employee Benefits						
STRS	3101-3102	1,281,436.00	671,432.06	1,287,797.00	6,361.00	0.50%
PERS	3201-3202	-	-	-	-	-
OASDI / Medicare / Alternative	3301-3302	255,964.00	146,502.73	256,657.00	693.00	0.27%
Health and Welfare Benefits	3401-3402	825,000.00	601,072.22	825,000.00	-	0.00%
Unemployment Insurance	3501-3502	58,566.00	5,392.02	19,474.00	(39,092.00)	-66.75%
Workers' Compensation Insurance	3601-3602	43,917.00	47,413.04	52,405.00	8,488.00	19.33%
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		2,476,183.00	1,476,812.07	2,452,633.00	(23,550.00)	-0.95%

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					\$ Difference (Z) vs. (X)	% Change (Z) vs. (X)
4. Books and Supplies						
Approved Textbooks and Core Curricula Materials	4100	41,000.00	41,355.10	45,000.00	4,000.00	9.76%
Books and Other Reference Materials	4200	3,500.00	3,963.48	4,000.00	500.00	14.29%
Materials and Supplies	4300	185,000.00	176,785.75	210,000.00	25,000.00	13.51%
Noncapitalized Equipment	4400	240,000.00	179,815.97	255,000.00	15,000.00	6.25%
Food	4700	63,000.00	59,688.72	63,000.00	-	0.00%
Total, Books and Supplies		532,500.00	461,609.02	577,000.00	44,500.00	8.36%
5. Services and Other Operating Expenditures						
Subagreements for Services	5100	-	-	-	-	
Travel and Conferences	5200	18,500.00	18,616.90	19,000.00	500.00	2.70%
Dues and Memberships	5300	13,000.00	24,377.27	24,400.00	11,400.00	87.69%
Insurance	5400	175,000.00	181,717.32	200,000.00	25,000.00	14.29%
Operations and Housekeeping Services	5500	520,000.00	800,604.27	890,000.00	370,000.00	71.15%
Rentals, Leases, Repairs, and Noncap. Improvements	5600	1,550,231.00	1,050,484.81	1,605,231.00	55,000.00	3.55%
Transfers of Direct Costs	5700-5799	-	-	-	-	
Professional/Consulting Services and Operating Expend.	5800	1,293,914.00	959,968.74	1,457,114.00	163,200.00	12.61%
Communications	5900	35,000.00	45,944.30	50,000.00	15,000.00	42.86%
Total, Services and Other Operating Expenditures		3,605,645.00	3,081,713.61	4,245,745.00	640,100.00	17.75%
6. Capital Outlay (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	27,791.89	40,712.00	-	0.00%
Amortization Expense-Lease Assets	6910	-	-	-	-	
Amortization Expense-Subscription Assets	6920	-	-	-	-	
Total, Capital Outlay		40,712.00	27,791.89	40,712.00	-	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	30,000.00	15,708.00	30,000.00	-	0.00%
Principal (for modified accrual basis only)	7439	-	-	-	-	
Total, Other Outgo		30,000.00	15,708.00	30,000.00	-	0.00%
8. TOTAL EXPENDITURES		15,468,403.00	9,913,523.54	16,165,509.00	697,106.00	4.51%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		77,526.00	(2,718,864.53)	283,328.00	205,802.00	265.46%

**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: 2025/26

Description	Object Code	1st Interim Budget (X)	Actuals thru 1/31 (Y)	2nd Interim Budget (Z)	2nd Interim vs. 1st Interim Increase, (Decrease)	
					\$ Difference (Z) vs. (X)	% Change (Z) vs. (X)
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)		77,526.00	(2,718,864.53)	283,328.00	205,802.00	265.46%
F. FUND BALANCE, RESERVES						
1. Beginning Fund Balance						
a. As of July 1	9791	5,777,600.83	5,777,600.83	5,777,600.83	-	0.00%
b. Adjustments/Restatements	9793, 9795	-	-	-	-	
c. Adjusted Beginning Fund Balance		5,777,600.83	5,777,600.83	5,777,600.83		
2. Ending Fund Balance, June 30 (E + F.1.c.)		5,855,126.83	3,058,736.30	6,060,928.83		
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	773,420.00	-	808,275.00	34,855.00	4.51%
Unassigned/Unappropriated Amount	9790	5,081,706.83	3,058,736.30	5,252,653.83	170,947.00	3.36%

**CHARTER SCHOOL
MULTI-YEAR PROJECTION - ALTERNATIVE FORM
Second 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	3,763,778.00	3,968,894.00
Education Protection Account State Aid - Current Year	8012	3,094,114.00	0.00	3,094,114.00	3,188,001.00	3,285,555.00
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	10,032,136.00	10,334,806.00
2. Federal Revenues						
Every Student Succeeds Act (Title I - V)	8290	0.00	111,170.00	111,170.00	114,205.00	117,331.00
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	50,000.00	50,000.00	51,500.00	53,045.00
Donated Food Commodities	8221	0.00	0.00	0.00	0.00	0.00
Other Federal Revenues	8110, 8260-8299	806,000.00	0.00	806,000.00	0.00	0.00
Total, Federal Revenues		806,000.00	290,532.00	1,096,532.00	298,669.00	307,329.00
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	180,868.00	2,174,629.00	2,355,497.00	1,770,994.00	1,747,091.00
Total, Other State Revenues		180,868.00	2,875,989.00	3,056,857.00	2,493,395.00	2,491,164.00
4. Other Local Revenues						
All Other Local Revenues	LocalRevAO	2,511,860.00	72,200.00	2,584,060.00	2,960,805.00	3,260,805.00
Total, Local Revenues		2,511,860.00	72,200.00	2,584,060.00	2,960,805.00	3,260,805.00
5. TOTAL REVENUES						
		13,210,116.00	3,238,721.00	16,448,837.00	15,785,005.00	16,394,104.00
B. EXPENDITURES						
1. Certificated Salaries						
Certificated Teachers' Salaries	1100	4,518,848.00	794,400.00	5,313,248.00	5,387,338.00	5,659,399.00
Certificated Pupil Support Salaries	1200	74,317.00	81,380.00	155,697.00	160,949.00	169,077.00
Certificated Supervisors' and Administrators' Salaries	1300	679,348.00	399,432.00	1,078,780.00	1,115,172.00	1,171,488.00
Other Certificated Salaries	1900	61,026.50	133,642.50	194,669.00	201,236.00	211,398.00
Total, Certificated Salaries		5,333,539.50	1,408,854.50	6,742,394.00	6,864,695.00	7,211,362.00
2. Non-certificated Salaries						
Non-certificated Instructional Aides' Salaries	2100	8,000.00	284,801.00	292,801.00	291,790.00	295,825.00
Non-certificated Support Salaries	2200	36,000.00	56,594.00	92,594.00	94,565.00	99,341.00
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	186,717.00	0.00	186,717.00	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		1,735,630.00	341,395.00	2,077,025.00	2,122,543.00	2,192,813.00

**CHARTER SCHOOL
MULTI-YEAR PROJECTION - ALTERNATIVE FORM
Second 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		
3. Employee Benefits						
STRS	3101-3102	1,011,669.00	276,128.00	1,287,797.00	1,311,157.00	1,350,492.00
PERS	3201-3202	0.00	0.00	0.00	-	0.00
OASDI / Medicare / Alternative	3301-3302	205,221.00	51,436.00	256,657.00	261,913.00	269,770.00
Health and Welfare Benefits	3401-3402	606,888.00	218,112.00	825,000.00	849,750.00	875,243.00
Unemployment Insurance	3501-3502	18,474.00	1,000.00	19,474.00	57,204.00	58,920.00
Workers' Compensation Insurance	3601-3602	40,405.00	12,000.00	52,405.00	53,426.00	55,029.00
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		1,893,957.00	558,676.00	2,452,633.00	2,544,750.00	2,620,754.00
4. Books and Supplies						
Approved Textbooks and Core Curricula Materials	4100	0.00	45,000.00	45,000.00	35,000.00	35,000.00
Books and Other Reference Materials	4200	0.00	4,000.00	4,000.00	3,500.00	3,500.00
Materials and Supplies	4300	120,000.00	90,000.00	210,000.00	190,550.00	196,267.00
Noncapitalized Equipment	4400	160,000.00	95,000.00	255,000.00	190,000.00	190,000.00
Food	4700	1,000.00	62,000.00	63,000.00	63,000.00	63,000.00
Total, Books and Supplies		281,000.00	296,000.00	577,000.00	482,050.00	487,767.00
5. Services and Other Operating Expenditures						
Subagreements for Services	5100	0.00	0.00	0.00	0.00	0.00
Travel and Conferences	5200	10,600.00	8,400.00	19,000.00	19,375.00	19,761.00
Dues and Memberships	5300	24,205.00	195.00	24,400.00	13,000.00	13,000.00
Insurance	5400	200,000.00	0.00	200,000.00	175,000.00	180,250.00
Operations and Housekeeping Services	5500	890,000.00	0.00	890,000.00	529,900.00	540,097.00
Rentals, Leases, Repairs, and Noncap. Improvements	5600	497,308.00	1,107,923.00	1,605,231.00	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	1,157,114.00	300,000.00	1,457,114.00	1,296,191.00	1,240,564.00
Communications	5900	50,000.00	0.00	50,000.00	50,000.00	50,000.00
Total, Services and Other Operating Expenditures		2,829,227.00	1,416,518.00	4,245,745.00	3,678,824.00	3,685,511.00
6. Capital Outlay (Obj. 6100-6170, 6200-6500, 6600 for modified accrual)						
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
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	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	0.00	0.00
Total, Other Outgo		30,000.00	0.00	30,000.00	30,000.00	30,000.00
8. TOTAL EXPENDITURES		12,144,065.50	4,021,443.50	16,165,509.00	15,764,795.00	16,271,398.00
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		1,066,050.50	(782,722.50)	283,328.00	20,210.00	122,706.00

**CHARTER SCHOOL
MULTI-YEAR PROJECTION - ALTERNATIVE FORM
Second 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		
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	(782,722.50)	782,722.50	0.00	0.00	0.00
4. TOTAL OTHER FINANCING SOURCES / USES		(782,722.50)	782,722.50	0.00	0.00	0.00
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		283,328.00	0.00	283,328.00	20,210.00	122,706.00
F. FUND BALANCE, RESERVES						
1. Beginning Fund Balance						
a. As of July 1	9791	3,763,254.83	2,014,346.00	5,777,600.83	6,060,928.83	6,081,138.83
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	6,060,928.83	6,081,138.83
2. Ending Fund Balance, June 30 (E + F.1.c.)		4,046,582.83	2,014,346.00	6,060,928.83	6,081,138.83	6,203,844.83
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	808,275.00	0.00	808,275.00	788,240.00	813,570.00
Unassigned/Unappropriated Amount	9790	3,238,307.83	2,014,346.00	5,252,653.83	5,292,898.83	5,390,274.83