

CHARTER SCHOOL ADOPTED BUDGET REPORT - ALTERNATIVE FORM

Charter School Name: Oakland School for the Arts
 (name continued)
CDS #: 01-61259-3030772
Charter Approving Entity: Oakland Unified School District
County: Alameda
Charter #: 0340
Budgeting Period: 2026-27

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	Est. Actuals Prior Year	Current Budget Year		Total
			Unrest.	Rest.	
A. REVENUES					
1. LCFF Sources					
State Aid - Current Year	8011	4,020,203.00	4,587,328.00		4,587,328.00
Education Protection Account State Aid - Current Year	8012	2,189,755.00	2,296,289.00		2,296,289.00
State Aid - Prior Years	8019				0.00
Transfer of Charter Schools in Lieu of Property Taxes	8096	3,211,913.00	3,196,383.00		3,196,383.00
Other LCFF Transfers					0.00
Total, LCFF Sources	8091, 8097	9,421,871.00	10,080,000.00	0.00	10,080,000.00
2. Federal Revenues					
Every Student Succeeds Act (Titles I - V)	8290	113,353.00		113,353.00	113,353.00
Special Education - Federal	8181, 8182	129,302.00		128,900.00	128,900.00
Child Nutrition - Federal	8220	55,000.00		51,500.00	51,500.00
Donated Food Commodities	8221				0.00
Other Federal Revenues	8110, 8260-8299	806,000.00			0.00
Total, Federal Revenues		1,103,655.00	0.00	293,753.00	293,753.00
3. Other State Revenues					
Special Education - State	StateRevSE	701,360.00		1,002,803.00	1,002,803.00
All Other State Revenues	StateRevAO	2,405,726.00	147,877.00	1,890,871.00	2,038,748.00
Total, Other State Revenues		3,107,086.00	147,877.00	2,893,674.00	3,041,551.00
4. Other Local Revenues					
All Other Local Revenues	LocalRevAO	2,675,026.00	2,867,174.00	287,826.00	3,155,000.00
Total, Local Revenues		2,675,026.00	2,867,174.00	287,826.00	3,155,000.00
5. TOTAL REVENUES		16,307,638.00	13,095,051.00	3,475,253.00	16,570,304.00

B. EXPENDITURES					
1. Certificated Salaries					
Certificated Teachers' Salaries	1100	5,406,247.00	4,499,545.00	625,000.00	5,124,545.00
Certificated Pupil Support Salaries	1200	155,697.00	0.00	329,115.00	329,115.00
Certificated Supervisors' and Administrators' Salaries	1300	1,078,779.00	907,767.00	302,500.00	1,210,267.00
Other Certificated Salaries	1900	194,669.00	0.00	99,938.00	99,938.00
Total, Certificated Salaries		6,835,392.00	5,407,312.00	1,356,553.00	6,763,865.00
2. Non-certificated Salaries					
Non-certificated Instructional Aides' Salaries	2100	280,000.00	0.00	269,637.00	269,637.00
Non-certificated Support Salaries	2200	92,594.00	0.00	116,474.00	116,474.00
Non-certificated Supervisors' and Administrators' Sal.	2300	1,089,839.00	1,152,874.00	0.00	1,152,874.00
Clerical and Office Salaries	2400	186,717.00	112,911.00	112,800.00	225,711.00
Other Non-certificated Salaries	2900	415,074.00	353,759.00		353,759.00
Total, Non-certificated Salaries		2,064,224.00	1,619,544.00	498,911.00	2,118,455.00

Description	Object Code	Est. Actuals Prior Year	Current Budget Year		Total
			Unrest.	Rest.	
3. Employee Benefits					
STRS	3101-3102	1,287,797.00	743,803.00	548,095.00	1,291,898.00
PERS	3201-3202				0.00
OASDI / Medicare / Alternative	3301-3302	256,656.00	130,106.00	130,032.00	260,138.00
Health and Welfare Benefits	3401-3402	825,000.00	679,800.00	169,950.00	849,750.00
Unemployment Insurance	3501-3502	24,860.00	48,964.00	8,240.00	57,204.00
Workers' Compensation Insurance	3601-3602	52,405.00	64,551.00	15,390.00	79,941.00
OPEB, Allocated	3701-3702				0.00
OPEB, Active Employees	3751-3752				0.00
Other Employee Benefits	3901-3902	17,000.00			0.00
Total, Employee Benefits		2,463,718.00	1,667,224.00	871,707.00	2,538,931.00
4. Books and Supplies					
Approved Textbooks and Core Curricula Materials	4100	42,000.00	0.00	45,000.00	45,000.00
Books and Other Reference Materials	4200	6,000.00	0.00	6,000.00	6,000.00
Materials and Supplies	4300	265,000.00	122,855.00	122,145.00	245,000.00
Noncapitalized Equipment	4400	258,000.00	159,450.00	93,550.00	253,000.00
Food	4700	85,000.00	0.00	80,000.00	80,000.00
Total, Books and Supplies		656,000.00	282,305.00	346,695.00	629,000.00
5. Services and Other Operating Expenditures					
Subagreements for Services	5100	0.00	0.00	0.00	0.00
Travel and Conferences	5200	24,500.00	21,785.00	1,715.00	23,500.00
Dues and Memberships	5300	30,000.00	24,000.00	1,000.00	25,000.00
Insurance	5400	210,000.00	215,000.00		215,000.00
Operations and Housekeeping Services	5500	1,100,000.00	900,000.00		900,000.00

Rentals, Leases, Repairs, and Noncap. Improvements	5600	1,608,731.00	530,485.00	1,107,923.00	1,638,408.00
Transfers of Direct Costs	5700-5799	0.00	0.00		0.00
Professional/Consulting Services & Operating Expend.	5800	1,595,712.00	1,200,550.00	250,000.00	1,450,550.00
Communications	5900	70,000.00	60,000.00		60,000.00
Total, Services and Other Operating Expenditures		4,638,943.00	2,951,820.00	1,360,638.00	4,312,458.00
6. Capital Outlay (Objects 6100-6170, 6200-6500, 6600 modified accrual only)					
Land and Land Improvements	6100-6170				0.00
Buildings and Improvements of Buildings	6200				0.00
Books and Media for New School Libraries or Major Expansion of School Libraries	6300				0.00
Equipment	6400				0.00
Equipment Replacement	6500				0.00
Lease Assets	6600				0.00
Subscription Assets	6700				0.00
Depreciation Expense (for accrual basis only)	6900	42,000.00	50,000.00		50,000.00
Amortization Expense - Lease Assets	6910				0.00
Amortization Expense - Subscription Assets	6920				0.00
Total, Capital Outlay		42,000.00	50,000.00	0.00	50,000.00
7. Other Outgo					
Tuition to Other Schools	7110-7143				0.00
Transfers of Pass-through Revenues to Other LEAs	7211-7213				0.00
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE				0.00
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO				0.00
All Other Transfers	7281-7299				0.00
Transfer of Indirect Costs	7300-7399				0.00
Debt Service:					
Interest	7438	25,000.00	30,000.00		30,000.00
Principal	7439				0.00
Total, Other Outgo		25,000.00	30,000.00	0.00	30,000.00
8. TOTAL EXPENDITURES		16,725,277.00	12,008,205.00	4,434,504.00	16,442,709.00
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		(417,639.00)	1,086,846.00	(959,251.00)	127,595.00

Description	Object Code	Est. Actuals Prior Year	Current Budget Year		Total
			Unrest.	Rest.	
D. OTHER FINANCING SOURCES / USES					
1. Other Sources	8930-8979		0.00	0.00	0.00
2. Less: Other Uses	7630-7699		0.00	0.00	0.00
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999		(959,251.00)	959,251.00	0.00

4. TOTAL OTHER FINANCING SOURCES / USES						
		0.00	(959,251.00)	959,251.00		0.00
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)						
		(417,639.00)	127,595.00	0.00		127,595.00
F. FUND BALANCE, RESERVES						
1. Beginning Fund Balance						
a. As of July 1	9791	5,777,600.83	5,359,961.83			5,359,961.83
b. Adjustments/Restatements to Beginning Balance	9793, 9795					0.00
c. Adjusted Beginning Balance		5,777,600.83	5,359,961.83	0.00		5,359,961.83
2. Ending Fund Balance, June 30 (E + F.1.c.)		5,359,961.83	5,487,556.83	0.00		5,487,556.83
Components of Ending Fund Balance						
a. Nonspendable						
Revolving Cash	9711					0.00
Stores	9712					0.00
Prepaid Expenditures	9713					0.00
All Others	9719					0.00
b. Restricted	9740					0.00
c. Committed						
Stabilization Arrangements	9750					0.00
Other Commitments	9760					0.00
d. Assigned						
Other Assignments	9780					0.00
e. Unassigned/Unappropriated						
Reserve for Economic Uncertainties	9789	836,764.00	822,135.00			822,135.00
Unassigned / Unappropriated Amount	9790	4,523,197.83	4,665,421.83	0.00		4,665,421.83

**CHARTER SCHOOL
MULTIYEAR PROJECTION - ALTERNATIVE FORM**

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(name continued)
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Charter Approving Entity: Oakland Unified School District
County: Alameda
Charter #: 0340
Fiscal Year: 2026-27

This charter school uses the following basis of accounting:

☒ Accrual Basis (Applicable Capital Assets/Interest on Long-Term Debt/L Long-Term Liabilities/Net Position objects are 6900, 6910, 6920, 7439, 9400-9489, 9690-9699, 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)

A. REVENUES	Description	Object Code	FY 2026-27		FY 2027-28		FY 2028-29	
			Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted
1. LCFF Sources	State Aid - Current Year	8011	4,587,328.00	0.00	4,587,328.00	0.00	4,868,075.00	0.00
	Education Protection Account State Aid - Current Year	8012	2,296,289.00	0.00	2,296,289.00	0.00	2,386,619.00	0.00
	State Aid - Prior Years	8019	0.00	0.00	0.00	0.00	0.00	0.00
	Transfers of Charter Schools in Lieu of Property Taxes	8096	3,196,383.00	0.00	3,196,383.00	0.00	3,215,992.00	0.00
	Other LCFF Transfers	8091, 8097	0.00	0.00	0.00	0.00	0.00	0.00
	Total, LCFF Sources		10,080,000.00	0.00	10,080,000.00	0.00	10,470,686.00	0.00
2. Federal Revenues	Every Student Succeeds Act (Titles I - V)	8290	0.00	113,353.00	0.00	117,094.00	0.00	120,712.00
	Special Education - Federal	8181, 8182	0.00	128,900.00	0.00	133,154.00	0.00	137,268.00
	Child Nutrition - Federal	8220	0.00	51,500.00	0.00	53,200.00	0.00	54,843.00
	Donated Food Commodities	8221	0.00	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	0.00
	Total, Federal Revenues		0.00	293,753.00	0.00	303,448.00	0.00	312,823.00
3. Other State Revenues	Special Education - State	StateRevSE	0.00	1,002,803.00	0.00	1,035,895.00	0.00	1,067,905.00
	All Other State Revenues	StateRevAO	147,877.00	1,890,871.00	188,401.00	1,801,591.00	190,163.00	1,853,846.00
	Total, Other State Revenues		147,877.00	2,893,674.00	188,401.00	2,837,486.00	190,163.00	2,921,751.00
4. Other Local Revenues	All Other Local Revenues	LocalRevAO	2,867,174.00	287,826.00	2,763,965.00	287,830.00	2,971,297.00	287,830.00
	Total, Local Revenues		2,867,174.00	287,826.00	2,763,965.00	287,830.00	2,971,297.00	287,830.00
			13,095,051.00	3,475,253.00	13,423,052.00	3,428,764.00	14,810,338.00	3,522,404.00
5. TOTAL REVENUES								
B. EXPENDITURES	Certificated Salaries	1100	4,499,545.00	625,000.00	5,124,545.00	635,000.00	5,302,329.00	650,000.00
	Certificated Teachers' Salaries	1200	0.00	329,115.00	329,115.00	339,188.00	0.00	350,111.00
	Certificated Pupil Support Salaries	1300	907,767.00	302,500.00	1,210,267.00	314,155.00	1,256,620.00	1,306,885.00
	Certificated Supervisors' and Administrators' Salaries	1900	0.00	99,938.00	99,938.00	0.00	103,766.00	107,917.00
	Total, Certificated Salaries		5,407,312.00	1,356,553.00	6,763,865.00	5,609,794.00	7,001,903.00	1,434,750.00
2. Non-certificated Salaries	Non-certificated Instructional Aides' Salaries	2100	0.00	269,637.00	269,637.00	0.00	271,994.00	272,317.00
	Non-certificated Support Salaries	2200	0.00	116,474.00	116,474.00	0.00	119,105.00	121,160.00
	Non-certificated Supervisors' and Administrators' Sal.	2300	1,152,874.00	0.00	1,197,029.00	1,197,029.00	1,244,910.00	1,244,910.00
	Clerical and Office Salaries	2400	112,911.00	112,800.00	225,711.00	114,378.00	115,352.00	115,260.00
	Other Non-certificated Salaries	2900	353,759.00	0.00	353,759.00	358,035.00	358,621.00	358,621.00
	Total, Non-certificated Salaries		1,619,544.00	498,911.00	2,118,455.00	1,669,534.00	1,718,883.00	508,737.00

3. Employee Benefits	Description	Object Code	FY 2026-27		FY 2027-28		FY 2028-29	
			Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted
3. Employee Benefits	STRS	3101-3102	743,803.00	548,095.00	769,501.00	567,862.00	1,337,363.00	569,458.00
	PERS	3201-3202	0.00	0.00	0.00	0.00	0.00	0.00
	QASDI / Medicare / Alternative	3301-3302	130,106.00	130,032.00	133,857.00	134,059.00	267,916.00	138,095.00
	Health and Welfare Benefits	3401-3402	679,800.00	169,950.00	679,800.00	169,950.00	679,800.00	169,950.00
	Unemployment Insurance	3501-3502	48,964.00	8,240.00	48,964.00	8,240.00	57,204.00	8,240.00

