

**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: 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	Est. Actuals	Current Budget Year		Total
		Prior Year	Unrest.	Rest.	
A. REVENUES					
1. LCFF Sources					
State Aid - Current Year	8011	5,355,546.00	4,914,990.00	0.00	4,914,990.00
Education Protection Account State Aid - Current Year	8012	1,360,852.00	1,755,593.00	0.00	1,755,593.00
State Aid - Prior Years	8019	23,471.00	0.00	0.00	0.00
Transfer of Charter Schools in Lieu of Property Taxes	8096	2,928,024.00	3,040,437.00		3,040,437.00
Other LCFF Transfers	8091, 8097	0.00	0.00	0.00	0.00
Total, LCFF Sources		9,667,893.00	9,711,020.00	0.00	9,711,020.00
2. Federal Revenues					
Every Student Succeeds Act (Titles I - V)	8290	96,914.00		96,914.00	96,914.00
Special Education - Federal	8181, 8182	109,200.00		134,765.00	134,765.00
Child Nutrition - Federal	8220	45,000.00		45,000.00	45,000.00
Donated Food Commodities	8221	0.00		0.00	0.00
Other Federal Revenues	8110, 8260-8299	704,018.53		0.00	0.00
Total, Federal Revenues		955,132.53	0.00	276,679.00	276,679.00
3. Other State Revenues					
Special Education - State	StateRevSE	650,951.00		677,973.31	677,973.31
All Other State Revenues	StateRevAO	2,275,972.24	1,260,301.00	915,797.00	2,176,098.00
Total, Other State Revenues		2,926,923.24	1,260,301.00	1,593,770.31	2,854,071.31
4. Other Local Revenues					
All Other Local Revenues	LocalRevAO	2,291,000.58	2,568,805.00	0.00	2,568,805.00
Total, Local Revenues		2,291,000.58	2,568,805.00	0.00	2,568,805.00
5. TOTAL REVENUES					
		15,840,949.35	13,540,126.00	1,870,449.31	15,410,575.31
B. EXPENDITURES					
1. Certificated Salaries					
Certificated Teachers' Salaries	1100	4,774,049.01	4,617,203.35	533,450.10	5,150,653.45
Certificated Pupil Support Salaries	1200	247,463.76	0.00	74,600.59	74,600.59
Certificated Supervisors' and Administrators' Salaries	1300	677,356.37	874,712.70	204,066.90	1,078,779.60
Other Certificated Salaries	1900	109,411.03	0.00	105,360.65	105,360.65
Total, Certificated Salaries		5,808,280.17	5,491,916.05	917,478.24	6,409,394.29
2. Non-certificated Salaries					
Non-certificated Instructional Aides' Salaries	2100	356,932.79	84,765.87	308,451.12	393,216.99
Non-certificated Support Salaries	2200	86,407.63	59,689.87	29,618.17	89,308.04
Non-certificated Supervisors' and Administrators' Sal.	2300	1,088,022.00	1,081,416.92	12,530.16	1,093,947.08
Clerical and Office Salaries	2400	134,585.56	129,211.88	4,178.25	133,390.13
Other Non-certificated Salaries	2900	451,823.28	375,200.83	4,602.73	379,803.56
Total, Non-certificated Salaries		2,117,771.26	1,730,285.37	359,380.43	2,089,665.80

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Charter School Name: Oakland School for the Arts
(name continued) _____

Description	Object Code	Est. Actuals Prior Year	Current Budget Year		Total
			Unrest.	Rest.	
3. Employee Benefits					
STRS	3101-3102	1,099,838.66	1,040,962.18	183,232.13	1,224,194.31
PERS	3201-3202	0.00	0.00	0.00	0.00
OASDI / Medicare / Alternative	3301-3302	246,229.55	210,392.70	42,402.95	252,795.65
Health and Welfare Benefits	3401-3402	813,280.00	685,646.44	139,353.56	825,000.00
Unemployment Insurance	3501-3502	51,302.00	53,643.69	382.31	54,026.00
Workers' Compensation Insurance	3601-3602	41,215.46	34,956.44	7,538.86	42,495.30
OPEB, Allocated	3701-3702	0.00	0.00	0.00	0.00
OPEB, Active Employees	3751-3752	0.00	0.00	0.00	0.00
Other Employee Benefits	3901-3902	0.00	11,300.00	0.00	11,300.00
Total, Employee Benefits		2,251,865.67	2,036,901.45	372,909.81	2,409,811.26
4. Books and Supplies					
Approved Textbooks and Core Curricula Materials	4100	45,000.00	0.00	35,000.00	35,000.00
Books and Other Reference Materials	4200	2,040.20	0.00	3,500.00	3,500.00
Materials and Supplies	4300	175,475.00	105,000.00	80,000.00	185,000.00
Noncapitalized Equipment	4400	197,010.00	160,000.00	105,000.00	265,000.00
Food	4700	62,000.00	0.00	63,000.00	63,000.00
Total, Books and Supplies		481,525.20	265,000.00	286,500.00	551,500.00
5. Services and Other Operating Expenditures					
Subagreements for Services	5100	0.00	0.00	0.00	0.00
Travel and Conferences	5200	19,535.00	3,500.00	15,000.00	18,500.00
Dues and Memberships	5300	12,000.00	9,000.00	4,000.00	13,000.00
Insurance	5400	100,000.00	100,000.00	0.00	100,000.00
Operations and Housekeeping Services	5500	531,600.00	520,000.00	0.00	520,000.00
Rentals, Leases, Repairs, and Noncap. Improvements	5600	1,607,236.00	1,510,231.00	0.00	1,510,231.00
Transfers of Direct Costs	5700-5799	0.00	0.00	0.00	0.00
Professional/Consulting Services & Operating Expend.	5800	1,455,309.70	1,018,910.20	300,000.00	1,318,910.20
Communications	5900	25,000.00	35,000.00	0.00	35,000.00
Total, Services and Other Operating Expenditures		3,750,680.70	3,196,641.20	319,000.00	3,515,641.20
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	38,316.00	40,712.00	0.00	40,712.00
Amortization Expense - Lease Assets	6910				0.00
Amortization Expense - Subscription Assets	6920				0.00
Total, Capital Outlay		38,316.00	40,712.00	0.00	40,712.00
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	47,857.06	30,000.00	0.00	30,000.00
Principal	7439				0.00
Total, Other Outgo		47,857.06	30,000.00	0.00	30,000.00
8. TOTAL EXPENDITURES		14,496,296.06	12,791,456.07	2,255,268.48	15,046,724.55
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND.					

**CHARTER SCHOOL
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Charter School Name: Oakland School for the Arts
(name continued)

BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		1,344,653.29	748,669.93	(384,819.17)	363,850.76
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**CHARTER SCHOOL
ADOPTED BUDGET REPORT - ALTERNATIVE FORM**

Charter School Name: Oakland School for the Arts
(name continued) _____

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
2. Less: Other Uses	7630-7699				0.00
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	0.00	(384,819.17)	384,819.17	0.00
4. TOTAL OTHER FINANCING SOURCES / USES		0.00	(384,819.17)	384,819.17	0.00
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		1,344,653.29	363,850.76	0.00	363,850.76
F. FUND BALANCE, RESERVES					
1. Beginning Fund Balance					
a. As of July 1	9791	3,311,635.97	2,600,838.45	2,055,450.81	4,656,289.26
b. Adjustments/Restatements to Beginning Balance	9793, 9795	0.00	0.00	0.00	0.00
c. Adjusted Beginning Balance		3,311,635.97	2,600,838.45	2,055,450.81	4,656,289.26
2. Ending Fund Balance, June 30 (E + F.1.c.)		4,656,289.26	2,964,689.21	2,055,450.81	5,020,140.02
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	2,055,450.81			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	724,815.00	752,337.00		752,337.00
Unassigned / Unappropriated Amount	9790	1,876,023.45	2,212,352.21	2,055,450.81	4,267,803.02

**CHARTER SCHOOL
MULTI-YEAR PROJECTION - 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
 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	4,914,990.00	0.00	4,914,990.00	5,176,158.00	5,452,522.00
Education Protection Account State Aid - Current Year	8012	1,755,593.00	0.00	1,755,593.00	1,808,613.00	1,870,468.00
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	3,040,437.00	0.00	3,040,437.00	3,040,437.00	3,040,437.00
Other LCFF Transfers	8091, 8097	0.00	0.00	0.00	0.00	0.00
Total, LCFF Sources		9,711,020.00	0.00	9,711,020.00	10,025,208.00	10,363,427.00
2. Federal Revenues						
Every Student Succeeds Act (Titles I - V)	8290	0.00	96,914.00	96,914.00	99,821.00	102,816.00
Special Education - Federal	8181, 8182	0.00	134,765.00	134,765.00	138,807.95	142,972.19
Child Nutrition - Federal	8220	0.00	45,000.00	45,000.00	46,350.00	47,740.50
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	276,679.00	276,679.00	284,978.95	293,528.69
3. Other State Revenues						
Special Education - State	StateRevSE	0.00	677,973.31	677,973.31	698,312.51	719,261.88
All Other State Revenues	StateRevAO	1,260,301.00	915,797.00	2,176,098.00	1,658,874.91	1,706,691.15
Total, Other State Revenues		1,260,301.00	1,593,770.31	2,854,071.31	2,357,187.42	2,425,953.04
4. Other Local Revenues						
All Other Local Revenues	LocalRevAO	2,568,805.00	0.00	2,568,805.00	2,728,805.00	2,728,805.00
Total, Local Revenues		2,568,805.00	0.00	2,568,805.00	2,728,805.00	2,728,805.00
5. TOTAL REVENUES						
		13,540,126.00	1,870,449.31	15,410,575.31	15,396,179.37	15,811,713.73
B. EXPENDITURES						
1. Certificated Salaries						
Certificated Teachers' Salaries	1100	4,617,203.35	533,450.10	5,150,653.45	5,315,516.05	5,474,981.53
Certificated Pupil Support Salaries	1200	0.00	74,600.59	74,600.59	77,117.21	79,430.72
Certificated Supervisors' and Administrators' Salaries	1300	874,712.70	204,066.90	1,078,779.60	1,115,171.65	1,148,626.80
Other Certificated Salaries	1900	0.00	105,360.65	105,360.65	108,914.93	112,182.38
Total, Certificated Salaries		5,491,916.05	917,478.24	6,409,394.29	6,616,719.84	6,815,221.44
2. Non-certificated Salaries						
Non-certificated Instructional Aides' Salaries	2100	84,765.87	308,451.12	393,216.99	407,623.21	415,402.27
Non-certificated Support Salaries	2200	59,689.87	29,618.17	89,308.04	92,320.80	95,090.43
Non-certificated Supervisors' and Administrators' Sal.	2300	1,081,416.92	12,530.16	1,093,947.08	1,130,850.79	1,164,776.32
Clerical and Office Salaries	2400	129,211.88	4,178.25	133,390.13	137,889.97	140,521.46
Other Non-certificated Salaries	2900	375,200.83	4,602.73	379,803.56	392,616.02	400,108.70
Total, Non-certificated Salaries		1,730,285.37	359,380.43	2,089,665.80	2,161,300.80	2,215,899.18

**CHARTER SCHOOL
MULTI-YEAR PROJECTION - ALTERNATIVE FORM**

Charter School Name: Oakland School for the Arts
(name continued) _____

Description	Object Code	FY 2025-26			Totals for 2026-27	Totals for 2027-28
		Unrestricted	Restricted	Total		
3. Employee Benefits						
STRS	3101-3102	1,040,962.18	183,232.13	1,224,194.31	1,263,793.49	1,301,707.29
PERS	3201-3202	0.00	0.00	0.00	0.00	0.00
OASDI / Medicare / Alternative	3301-3302	210,392.70	42,402.95	252,795.65	261,281.95	269,120.41
Health and Welfare Benefits	3401-3402	685,646.44	139,353.56	825,000.00	849,750.00	875,242.50
Unemployment Insurance	3501-3502	53,643.69	382.31	54,026.00	54,026.00	55,646.78
Workers' Compensation Insurance	3601-3602	34,956.44	7,538.86	42,495.30	43,890.10	45,206.81
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		2,036,901.45	372,909.81	2,409,811.26	2,484,041.54	2,558,223.79
4. Books and Supplies						
Approved Textbooks and Core Curricula Materials	4100	0.00	35,000.00	35,000.00	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	196,266.50
Noncapitalized Equipment	4400	160,000.00	105,000.00	265,000.00	210,000.00	210,000.00
Food	4700	0.00	63,000.00	63,000.00	63,000.00	63,000.00
Total, Books and Supplies		265,000.00	286,500.00	551,500.00	502,050.00	507,766.50
5. Services and Other Operating Expenditures						
Subagreements for Services	5100	0.00	0.00	0.00	0.00	0.00
Travel and Conferences	5200	3,500.00	15,000.00	18,500.00	18,860.00	19,230.80
Dues and Memberships	5300	9,000.00	4,000.00	13,000.00	13,000.00	13,000.00
Insurance	5400	100,000.00	0.00	100,000.00	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	1,510,231.00	0.00	1,510,231.00	1,554,157.93	1,599,402.67
Transfers of Direct Costs	5700-5799	0.00	0.00	0.00	0.00	0.00
Professional/Consulting Services and Operating Expend.	5800	1,018,910.20	300,000.00	1,318,910.20	1,249,626.08	1,271,109.49
Communications	5900	35,000.00	0.00	35,000.00	35,000.00	35,000.00
Total, Services and Other Operating Expenditures		3,196,641.20	319,000.00	3,515,641.20	3,503,544.01	3,583,929.96
6. Capital Outlay (Objects 6100-6170, 6200-6500 for mod. accrual basis)						
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 full accrual only)	6900	40,712.00	0.00	40,712.00	41,933.36	43,191.36
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	41,933.36	43,191.36
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	7281-7299	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	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		12,791,456.07	2,255,268.48	15,046,724.55	15,339,589.55	15,754,232.22
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		748,669.93	(384,819.17)	363,850.76	56,589.81	57,481.51

**CHARTER SCHOOL
MULTI-YEAR PROJECTION - ALTERNATIVE FORM**

Charter School Name: Oakland School for the Arts
(name continued) _____

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	(384,819.17)	384,819.17	0.00	0.00	0.00
4. TOTAL OTHER FINANCING SOURCES / USES		(384,819.17)	384,819.17	0.00	0.00	0.00
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		363,850.76	0.00	363,850.76	56,589.81	57,481.51
F. FUND BALANCE, RESERVES						
1. Beginning Fund Balance						
a. As of July 1	9791	2,600,838.45	2,055,450.81	4,656,289.26	5,020,140.02	5,076,729.83
b. Adjustments to Beginning Balance	9793, 9795	0.00	0.00	0.00		
c. Adjusted Beginning Balance		2,600,838.45	2,055,450.81	4,656,289.26	5,020,140.02	5,076,729.83
2. Ending Fund Balance, June 30 (E + F.1.c.)		2,964,689.21	2,055,450.81	5,020,140.02	5,076,729.83	5,134,211.34
Components of Ending Fund Balance						
a. Nonspendable						
Revolving Cash	9711	0.00		0.00	0.00	0.00
Stores	9712	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures	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
Other Commitments	9760	0.00		0.00	0.00	0.00
d. Assigned						
Other Assignments	9780	0.00		0.00	0.00	0.00
e. Unassigned/Unappropriated						
Reserve for Economic Uncertainties	9789	752,337.00	0.00	752,337.00	766,980.00	787,712.00
Undesignated / Unappropriated Amount	9790	2,212,352.21	2,055,450.81	4,267,803.02	4,309,749.83	4,346,499.34