

L. Federal Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Requirement - July 1, 2025 to June 30, 2026

County: Alameda
Charter Number: 0340

Note: If your charter school received federal funding, as reported in Section A2, the following additional information must be provided in order for the CDE to calculate compliance with the Federal ESSA MOE Requirement:

1. Federal Revenue Used for Capital Outlay and Debt Service

Included in the Capital Outlay and Debt Service expenditures reported in sections B6 and B7 are the following amounts paid out of federal funds:

Federal Program Name (If no amounts, indicate "None")	Capital Outlay (\$)	Debt Service (\$)
a. NONE	0.00	0.00
b.		
c.		
d.		
e.		
f.		
g.		
h.		
i.		
j.		
Total Federal Revenues Used for Capital Outlay and Debt Service	0.00	0.00

2. Community Services Expenditures

Provide the amount of State and Local funds reported in Section B that were expended for Community Services Activities:

Expenditures	Object Codes	Amount (\$) (Enter "0.00" if none)
a. Certificated Salaries	1000–1999	0.00
b. Noncertificated Salaries	2000–2999	0.00
c. Employee Benefits	3000–3999	0.00
d. Books and Supplies	4000–4999	0.00
e. Services and Other Operating Expenditures	5000–5999	0.00
Total Community Services Expenditures		0.00

3. Supplemental State and Local Expenditures resulting from a Presidentially Declared Disaster

Date of Presidential Disaster Declaration (MM/DD/YYYY)	Brief Description (If no amounts, indicate "None")	Amount (\$)
a.	NONE	0.00

Federal Program Name (If no amounts, indicate "None")	Capital Outlay (\$)	Debt Service (\$)
b.		
c.		
d.		
Total Supplemental Expenditures (Should not be Negative)		0.00

4. State and Local Expenditures to be Used for ESSA Annual Maintenance of Effort Calculation:

Results of this calculation will be used for comparison with 2024-25 expenditures. Failure to maintain the required 90 percent expenditure level on either an aggregate or per capita expenditure basis may result in reduction to allocations for covered programs in 2027-28.

Description	Amount (\$)
a. Total Expenditures (B8)	18,014,399.88
b. Less Federal Expenditures (Total A2) [Revenues are used as proxy for expenditures because most federal revenues are normally recognized in the period that qualifying expenditures are incurred]	1,100,797.10
c. Subtotal of State & Local Expenditures [a minus b]	16,913,602.78
d. Less Community Services [L2 Total]	0.00
e. Less Capital Outlay & Debt Service [Total B6 plus objects 7438 and 7439, less L1 Total, less objects 6600, 6700, 6910 and 6920]	79,082.74
f. Less Supplemental Expenditures made as the result of a Presidentially Declared Disaster	0.00
Total State & Local Expenditures Subject to MOE [c minus d minus e minus f]	16,834,520.04

ALT | Charter School Unaudited Actuals Financial Report — Alternative Form

2025–26 Unaudited Actuals | CDS 01 61259 3030772 | Oakland School For The Arts | Oakland Unified

Alternative Form - July 1, 2025 to June 30, 2026

County: Alameda

Charter Number: 0340

This charter school uses the following basis of accounting: (Select one)(x) **(Selected)** Accrual Basis (Applicable Capital Assets/Interest on Long-Term Debt/Long-Term Liabilities/Net Position objects are 6900–6920, 7438, 9400–9489, 9660–9669, 9796, and 9797)

() (Unselected) Modified Accrual Basis (Applicable Capital Outlay/Debt Service/Fund Balance objects are 6100–6170, 6200–6700, 7438, 7439, and 9711–9789)

Description	Object Codes	Unrestricted	Restricted	Total
A. Revenues				
1. Local Control Funding Formula (LCFF) Sources	-	-	-	-
State Aid - Current Year	8011	3,603,513	-	3,603,513
Education Protection Account State Aid - Current Year	8012	2,906,972	-	2,906,972
State Aid - Prior Years	8019	(849,000)	-	(849,000)
Transfers to Charter Schools in Lieu of Property Taxes	8096	3,126,225	-	3,126,225
Other LCFF Transfers	8091, 8097			-
Total, LCFF Sources		8,787,710	-	8,787,710
2. Federal Revenues (See note in Section L)	-	-	-	-
Every Student Succeeds Act	8290	-	110,745	110,745
Special Education - Federal	8181, 8182	-	143,300	143,300
Child Nutrition - Federal	8220	-	40,571	40,571
Donated Food Commodities	8221	-		-
Other Federal Revenues	8110, 8260–8299	806,181		806,181
Total, Federal Revenues		806,181	294,616	1,100,797
3. Other State Revenues (StateRev)	-	-	-	-
Special Education (SE) - State	StateRevSE	-	753,878	753,878
All Other (AO) State Revenues	StateRevAO	768,153	2,008,346	2,776,499

Description	Object Codes	Unrestricted	Restricted	Total
Total, Other State Revenues		768,153	2,762,225	3,530,378
4. Other Local Revenues (LocalRev)	-	-	-	-
All Other Local Revenues	LocalRevAO	2,637,844	448,958	3,086,803
Total, Local Revenues		2,637,844	448,958	3,086,803
5. Total Revenues		12,999,889	3,505,799	16,505,687
B. Expenditures (See note in Section L)				
1. Certificated Salaries	-	-	-	-
Certificated Teachers' Salaries	1100	4,391,261	803,022	5,194,284
Certificated Pupil Support Salaries	1200	108,701	144,585	253,286
Certificated Supervisors' and Administrators' Salaries	1300	673,166	474,090	1,147,256
Other Certificated Salaries	1900	47,962	81,973	129,936
Total, Certificated Salaries		5,221,091	1,503,670	6,724,761
2. Noncertificated Salaries	-	-	-	-
Noncertificated Instructional Salaries	2100	4,352	255,040	259,392
Noncertificated Support Salaries	2200	54,157	45,371	99,528
Noncertificated Supervisors' and Administrators' Salaries	2300	1,065,395	16,089	1,081,484
Clerical, Technical and Office Salaries	2400	248,750	3,812	252,562
Other Noncertificated Salaries	2900	459,926	5,890	465,816
Total, Noncertificated Salaries		1,832,580	326,202	2,158,782
3. Employee Benefits	-	-	-	-
State Teachers' Retirement System (STRS)	3101-3102	1,521,310	261,620	1,782,931
Public Employees' Retirement System (PERS)	3201-3202			-
Social Security Taxes (OASDI)/Medicare/Alternative	3301-3302	217,751	45,902	263,653
Health and Welfare Benefits	3401-3402	725,237	166,865	892,102
Unemployment Insurance	3501-3502	8,708	912	9,620
Workers' Compensation Insurance	3601-3602	58,318	14,357	72,675
Postemployment Benefits Other Than Pension (OPEB), Allocated	3701-3702			-

Description	Object Codes	Unrestricted	Restricted	Total
OPEB, Active Employees	3751–3752			-
Other Employee Benefits	3901–3902	11,306		11,306
Total, Employee Benefits		2,542,630	489,657	3,032,287
4. Books and Supplies	-	-	-	-
Approved Textbooks and Core Curricula Materials	4100		41,702	41,702
Books and Other Reference Materials	4200		6,340	6,340
Materials and Supplies	4300	157,978	152,913	310,891
Noncapitalized Equipment	4400	107,882	188,476	296,359
Food	4700	778	116,342	117,120
Total, Books and Supplies		266,638	505,773	772,412
5. Services and Other Operating Expenditures	-	-	-	-
Subagreements for Services	5100			-
Travel and Conferences	5200	6,328	27,453	33,781
Dues and Memberships	5300	31,622	769	32,392
Insurance	5400	225,033		225,033
Operations and Housekeeping Services	5500	1,234,167		1,234,167
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	724,070	1,051,091	1,775,161
Transfers of Direct Costs	5700–5799			-
Professional/Consulting Services and Operating Expenditures	5800	1,182,307	684,225	1,866,532
Communications	5900	80,010		80,010
Total, Services and Other Operating Expenditures		3,483,537	1,763,539	5,247,076
6. Capital Outlay (Objects 6100–6170, 6200–6700 modified accrual basis only)	-	-	-	-
Land and Land Improvements	6100–6170	-	-	-
Buildings and Improvements of Buildings	6200	-	-	-
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	-	-	-
Equipment	6400	-	-	-
Equipment Replacement	6500	-	-	-

Description	Object Codes	Unrestricted	Restricted	Total
Lease Assets	6600	-	-	-
Subscription Assets	6700	-	-	-
Depreciation Expense (Accrual basis only)	6900	51,611		51,611
Amortization Expense - Lease Assets (Accrual basis only)	6910			-
Amortization Expense - Subscription Assets (Accrual basis only)	6920			-
Total, Capital Outlay		51,611	-	51,611
7. Other Outgo	-	-	-	-
Tuition to Other Schools	7110-7143			-
Transfers of Pass-Through Revenues to Other Local Educational Agencies (LEAs)	7211-7213			-
Transfers of Apportionments to Other LEAs - Special Education	7221-7223SE	-		-
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO			-
All Other Transfers	7281-7299			-
Transfers of Indirect Costs	7300-7399			-
Debt Service:	-	-	-	-
Interest	7438	27,472		27,472
Principal (For modified accrual basis only)	7439	-	-	-
Total Debt Service		27,472	-	27,472
Total, Other Outgo		27,472	-	27,472
8. Total Expenditures		13,425,559	4,588,841	18,014,400
C. Excess (Deficiency) of Revenues over Expenditures before Other Financing Sources and Uses (A5 - B8)		(425,670)	(1,083,042)	(1,508,712)
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	103,892	(103,892)	-
4. Total Other Financing Sources/Uses		103,892	(103,892)	-

Description	Object Codes	Unrestricted	Restricted	Total
E. Net Increase (Decrease) in Fund Balance/Net Position (C + D4)		(321,778)	(1,186,935)	(1,508,712)
F. Fund Balance/Net Position				
1. Beginning Fund Balance/Net Position	-	-	-	-
a. As of July 1	9791	3,763,255	2,014,346	5,777,601
b. Adjustments/Restatements	9793, 9795			-
c. Adjusted Beginning Fund Balance/Net Position		3,763,255	2,014,346	5,777,601
2. Ending Fund Balance/Net Position, June 30 (E + F1c)		3,441,477	827,411	4,268,888
Components of Ending Fund Balance (Modified Accrual Basis only)				
a. Nonspendable	-	-	-	-
1. Revolving Cash (equals Object 9130)	9711	-	-	-
2. Stores (equals Object 9320)	9712	-	-	-
3. Prepaid Expenditures (equals Object 9330)	9713	-	-	-
4. All Others	9719	-	-	-
b. Restricted	9740	-	-	-
c. Committed	-	-	-	-
1. Stabilization Arrangements	9750	-	-	-
2. Other Commitments	9760	-	-	-
d. Assigned	9780	-	-	-
e. Unassigned/Unappropriated	-	-	-	-
1. Reserve for Economic Uncertainties	9789	-	-	-
2. Unassigned/Unappropriated Amount	9790M	-	-	-
3. Components of Ending Net Position (Accrual Basis only)				
a. Net Investment in Capital Assets	9796	1,542,859		1,542,859
b. Restricted Net Position	9797	-	827,411	827,411
c. Unrestricted Net Position	9790A	1,898,618	-	1,898,618

Description	Object Codes	Unrestricted	Restricted	Total
G. Assets				
1. Cash	-	-	-	-
a. In County Treasury	9110			-
b. Fair Value Adjustment to Cash in County Treasury	9111			-
c. In Banks	9120	(482,629)	917,782	435,153
d. In Revolving Fund	9130	40		40
e. With Fiscal Agent/Trustee	9135			-
f. Collections Awaiting Deposit	9140			-
2. Investments	9150	1,042,202		1,042,202
3. Accounts Receivable	9200	915,466		915,466
4. Due from Grantor Governments	9290	3,125,554		3,125,554
5. Stores	9320			-
6. Prepaid Expenditures (Expenses)	9330	357,448		357,448
7. Other Current Assets	9340	29,660		29,660
8. Lease Receivable	9380			-
9. Capital Assets (accrual basis only)	9400–9489	11,514,010		11,514,010
10. Total, Assets		16,501,750	917,782	17,419,532
H. Deferred Outflows of Resources				
1. Deferred Outflows of Resources	9490			-
2. Total, Deferred Outflows		-	-	-
I. Liabilities				
1. Accounts Payable	9500	1,178,818		1,178,818
2. Due to Grantor Governments	9590	707,123		707,123
3. Current Loans	9640	1,150,000		1,150,000
4. Unearned Revenue	9650		90,371	90,371

Description	Object Codes	Unrestricted	Restricted	Total
5. Long-Term Liabilities (accrual basis only)	9660–9669	10,024,334		10,024,334
6. Total, Liabilities		13,060,274	90,371	13,150,645
J. Deferred Inflows of Resources				
1. Deferred Inflows of Resources	9690			-
2. Total, Deferred Inflows		-	-	-
K. Fund Balance/Net Position				
Ending Fund Balance/Net Position, June 30 (G10 + H2) - (I6 + J2) (must agree with Line F2)		3,441,476	827,411	4,268,887