

**CHARTER SCHOOL  
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: 2022/23

This charter school uses the following basis of accounting:

- Accrual Basis** (Applicable Capital Assets / Interest on Long-Term Debt / Long-Term Liabilities objects are 6900, 7438, 9400-9499, and 9660-9669)  
 **Modified Accrual Basis** (Applicable Capital Outlay / Debt Service objects are 6100-6170, 6200-6500, 7438, and 7439)

Description	Object Code	Est. Actuals Prior Year	Current Budget Year		Total
			Unrest.	Rest.	
<b>A. REVENUES</b>					
1. LCFF Sources					
State Aid - Current Year	8011	2,842,025.00	3,425,341.00	0.00	3,425,341.00
Education Protection Account State Aid - Current Year	8012	1,958,360.00	2,031,033.00	0.00	2,031,033.00
State Aid - Prior Years	8019			0.00	0.00
Transfer of Charter Schools in Lieu of Property Taxes	8096	2,292,431.00	2,316,302.00		2,316,302.00
Other LCFF Transfers	8091, 8097	0.00	0.00	0.00	0.00
Total, LCFF Sources		7,092,816.00	7,772,676.00	0.00	7,772,676.00
2. Federal Revenues					
Every Student Succeeds Act (Titles I - V)	8290	46,433.00		46,433.00	46,433.00
Special Education - Federal	8181, 8182	98,400.00		97,875.00	97,875.00
Child Nutrition - Federal	8220	20,000.00		20,000.00	20,000.00
Donated Food Commodities	8221				0.00
Other Federal Revenues	8110, 8260-8299	16,176.00		161,764.00	161,764.00
Total, Federal Revenues		181,009.00	0.00	326,072.00	326,072.00
3. Other State Revenues					
Special Education - State	StateRevSE	631,848.00		666,056.00	666,056.00
All Other State Revenues	StateRevAO	1,311,202.00	1,067,040.71	101,375.00	1,168,415.71
Total, Other State Revenues		1,943,050.00	1,067,040.71	767,431.00	1,834,471.71
4. Other Local Revenues					
All Other Local Revenues	LocalRevAO	1,481,686.00	2,046,686.00	0.00	2,046,686.00
Total, Local Revenues		1,481,686.00	2,046,686.00	0.00	2,046,686.00
5. TOTAL REVENUES					
		10,698,561.00	10,886,402.71	1,093,503.00	11,979,905.71
<b>B. EXPENDITURES</b>					
1. Certificated Salaries					
Certificated Teachers' Salaries	1100	4,510,020.00	3,977,087.73	603,985.42	4,581,073.15
Certificated Pupil Support Salaries	1200	328,017.17	428,783.75	74,299.25	503,083.00
Certificated Supervisors' and Administrators' Salaries	1300	759,396.53	610,405.75	146,906.25	757,312.00
Other Certificated Salaries	1900	114,241.00	90,000.00	14,000.00	104,000.00
Total, Certificated Salaries		5,711,674.70	5,106,277.23	839,190.92	5,945,468.15
2. Non-certificated Salaries					
Non-certificated Instructional Aides' Salaries	2100	220,440.15	20,500.00	157,472.00	177,972.00
Non-certificated Support Salaries	2200	41,608.07	49,337.40	0.00	49,337.40
Non-certificated Supervisors' and Administrators' Sal.	2300	784,240.61	876,778.00	0.00	876,778.00
Clerical and Office Salaries	2400	111,370.00	106,979.25	0.00	106,979.25
Other Non-certificated Salaries	2900	183,888.00	0.00	0.00	0.00
Total, Non-certificated Salaries		1,341,546.83	1,053,594.65	157,472.00	1,211,066.65

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<b>3. Employee Benefits</b>					
STRS	3101-3102	939,353.05	892,963.96	212,425.00	1,105,388.96
PERS	3201-3202		0.00	0.00	0.00
OASDI / Medicare / Alternative	3301-3302	102,136.00	162,243.87	16,612.00	178,855.87
Health and Welfare Benefits	3401-3402	772,000.00	706,295.00	143,705.00	850,000.00
Unemployment Insurance	3501-3502	21,500.00	30,032.67	5,700.00	35,732.67
Workers' Compensation Insurance	3601-3602	52,830.00	45,081.01	8,593.00	53,674.01
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	0.00	0.00	0.00
Total, Employee Benefits		1,887,819.05	1,836,616.51	387,035.00	2,223,651.51
<b>4. Books and Supplies</b>					
Approved Textbooks and Core Curricula Materials	4100	11,500.00	19,792.00	0.00	19,792.00
Books and Other Reference Materials	4200	17,264.00	10,000.00	0.00	10,000.00
Materials and Supplies	4300	148,463.00	43,120.00	48,880.00	92,000.00
Noncapitalized Equipment	4400	168,600.00	20,000.00	100,000.00	120,000.00
Food	4700	23,650.00	0.00	25,000.00	25,000.00
Total, Books and Supplies		369,477.00	92,912.00	173,880.00	266,792.00
<b>5. Services and Other Operating Expenditures</b>					
Subagreements for Services	5100	0.00	0.00	0.00	0.00
Travel and Conferences	5200	61,865.00	6,000.00	25,000.00	31,000.00
Dues and Memberships	5300	11,221.00	14,000.00	0.00	14,000.00
Insurance	5400	70,000.00	82,000.00	0.00	82,000.00
Operations and Housekeeping Services	5500	492,799.00	470,000.00	0.00	470,000.00
Rentals, Leases, Repairs, and Noncap. Improvements	5600	762,158.00	998,680.00	0.00	998,680.00
Transfers of Direct Costs	5700-5799				0.00
Professional/Consulting Services & Operating Expend.	5800	1,181,645.00	539,601.79	212,632.00	752,233.79
Communications	5900	55,200.00	40,000.00	0.00	40,000.00
Total, Services and Other Operating Expenditures		2,634,888.00	2,150,281.79	237,632.00	2,387,913.79
<b>6. Capital Outlay (Objects 6100-6170, 6200-6500 - modified accrual basis)</b>					
Land and Improvements of Land	6100-6170	0.00	0.00	0.00	0.00
Buildings and Improvements of Buildings	6200	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
Equipment	6400	0.00	0.00	0.00	0.00
Equipment Replacement	6500	0.00	0.00	0.00	0.00
<i>Depreciation Expense (for full accrual basis only)</i>	6900	183,324.00	120,831.00	0.00	120,831.00
Total, Capital Outlay		183,324.00	120,831.00	0.00	120,831.00
<b>7. Other Outgo</b>					
Tuition to Other Schools	7110-7143	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
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE	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
All Other Transfers	7281-7299	0.00	0.00	0.00	0.00
Transfer of Indirect Costs	7300-7399	0.00	0.00	0.00	0.00
Debt Service:					
Interest	7438				0.00
Principal	7439				0.00
Total, Other Outgo		0.00	0.00	0.00	0.00
<b>8. TOTAL EXPENDITURES</b>		12,128,729.58	10,360,513.18	1,795,209.92	12,155,723.10
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND.</b>					Revised 5/8/19

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<b>BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b>		(1,430,168.58)	525,889.53	(701,706.92)	(175,817.39)
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<b>D. OTHER FINANCING SOURCES / USES</b>					
1. Other Sources	8930-8979	0.00	0.00	0.00	0.00
2. Less: Other Uses	7630-7699	0.00	0.00	0.00	0.00
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999		(701,706.92)	701,706.92	0.00
4. TOTAL OTHER FINANCING SOURCES / USES		0.00	(701,706.92)	701,706.92	0.00
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>					
		(1,430,168.58)	(175,817.39)	0.00	(175,817.39)
<b>F. FUND BALANCE, RESERVES</b>					
1. Beginning Fund Balance					
a. As of July 1	9791	6,965,249.00	5,534,880.42	0.00	5,534,880.42
b. Adjustments/Restatements to Beginning Balance	9793, 9795	(200.00)	0.00	0.00	0.00
c. Adjusted Beginning Balance		6,965,049.00	5,534,880.42	0.00	5,534,880.42
2. Ending Fund Balance, June 30 (E + F.1.c.)		5,534,880.42	5,359,063.03	0.00	5,359,063.03
Components of Ending Fund Balance					
a. Nonspendable					
Revolving Cash	9711	0.00	0.00		0.00
Stores	9712	0.00	0.00	0.00	0.00
Prepaid Expenditures	9713	0.00	0.00	0.00	0.00
All Others	9719	0.00	0.00	0.00	0.00
b. Restricted					
9740				0.00	0.00
c. Committed					
Stabilization Arrangements	9750	0.00	0.00		0.00
Other Commitments	9760		0.00		0.00
d. Assigned					
Other Assignments	9780	0.00	0.00		0.00
e. Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789	363,862.00	364,476.45	0.00	364,476.45
Unassigned / Unappropriated Amount	9790	5,171,018.42	4,994,586.58	0.00	4,994,586.58