

**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 #: 0304
 Fiscal Year: 2024-25

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	FY 2024-25			Totals for 2025-26	Totals for 2026-27
		Unrestricted	Restricted	Total		
A. REVENUES						
1. LCFF Sources						
State Aid - Current Year	8011	3,672,666.00	0.00	3,672,666.00	3,815,892.00	4,040,283.00
Education Protection Account State Aid - Current Year	8012	2,936,874.00	0.00	2,936,874.00	3,022,926.00	3,116,032.00
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	2,784,130.00	0.00	2,784,130.00	2,784,130.00	2,784,130.00
Other LCFF Transfers	8091, 8097	0.00	0.00	0.00	0.00	0.00
Total, LCFF Sources		9,393,670.00	0.00	9,393,670.00	9,622,948.00	9,940,445.00
2. Federal Revenues						
Every Student Succeeds Act (Titles I - V)	8290	0.00	97,356.00	97,356.00	97,356.00	97,356.00
Special Education - Federal	8181, 8182	0.00	118,649.00	118,649.00	118,649.00	118,649.00
Child Nutrition - Federal	8220	0.00	45,000.00	45,000.00	45,000.00	45,000.00
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	261,005.00	261,005.00	261,005.00	261,005.00
3. Other State Revenues						
Special Education - State	StateRevSE	0.00	692,349.48	692,349.48	692,349.48	692,349.48
All Other State Revenues	StateRevAO	1,261,654.84	703,235.00	1,964,889.84	1,637,819.09	1,637,455.83
Total, Other State Revenues		1,261,654.84	1,395,584.48	2,657,239.32	2,330,168.57	2,329,805.31
4. Other Local Revenues						
All Other Local Revenues	LocalRevAO	2,214,153.00	0.00	2,214,153.00	2,514,153.00	2,514,153.00
Total, Local Revenues		2,214,153.00	0.00	2,214,153.00	2,514,153.00	2,514,153.00
5. TOTAL REVENUES		12,869,477.84	1,656,589.48	14,526,067.32	14,728,274.57	15,045,408.31
B. EXPENDITURES						
1. Certificated Salaries						
Certificated Teachers' Salaries	1100	4,465,441.05	510,977.97	4,976,419.02	5,032,750.70	5,121,000.36
Certificated Pupil Support Salaries	1200	165,466.00	0.00	165,466.00	165,466.00	165,466.00
Certificated Supervisors' and Administrators' Salaries	1300	697,209.00	132,925.00	830,134.00	830,134.00	830,134.00
Other Certificated Salaries	1900	91,396.47	74,601.51	165,997.98	168,882.64	173,948.64
Total, Certificated Salaries		5,419,512.52	718,504.48	6,138,017.00	6,197,233.34	6,290,549.00
2. Non-certificated Salaries						
Non-certificated Instructional Aides' Salaries	2100	247,570.49	0.00	247,570.49	247,570.49	247,570.49
Non-certificated Support Salaries	2200	15,787.80	43,200.00	58,987.80	58,987.80	58,987.80
Non-certificated Supervisors' and Administrators' Sal.	2300	1,095,551.00	0.00	1,095,551.00	1,221,351.00	1,316,064.41
Clerical and Office Salaries	2400	154,498.00	0.00	154,498.00	154,498.00	154,498.00
Other Non-certificated Salaries	2900	430,856.00	0.00	430,856.00	495,004.30	519,754.30
Total, Non-certificated Salaries		1,944,263.29	43,200.00	1,987,463.29	2,177,411.59	2,296,875.00

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Description	Object Code	FY 2024-25			Totals for 2025-26	Totals for 2026-27
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3. Employee Benefits						
STRS	3101-3102	986,565.16	180,000.00	1,166,565.16	1,177,875.48	1,212,510.07
PERS	3201-3202	0.00	0.00	0.00	0.00	0.00
OASDI / Medicare / Alternative	3301-3302	201,397.21	39,645.00	241,042.21	256,431.87	259,031.87
Health and Welfare Benefits	3401-3402	675,280.00	138,000.00	813,280.00	823,280.00	831,512.00
Unemployment Insurance	3501-3502	40,227.40	200.00	40,427.40	41,673.22	42,073.22
Workers' Compensation Insurance	3601-3602	60,941.10	0.00	60,941.10	62,809.84	63,489.84
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	0.00	0.00	0.00	0.00	0.00
Total, Employee Benefits		1,964,410.87	357,845.00	2,322,255.87	2,362,070.41	2,408,617.00
4. Books and Supplies						
Approved Textbooks and Core Curricula Materials	4100	35,000.00	0.00	35,000.00	22,551.00	22,551.00
Books and Other Reference Materials	4200	2,040.20	0.00	2,040.20	2,060.60	2,081.21
Materials and Supplies	4300	83,115.50	75,000.00	158,115.50	159,696.66	161,293.62
Noncapitalized Equipment	4400	122,010.00	70,000.00	192,010.00	193,930.10	195,869.40
Food	4700	0.00	62,000.00	62,000.00	62,620.00	63,246.20
Total, Books and Supplies		242,165.70	207,000.00	449,165.70	440,858.36	445,041.43
5. Services and Other Operating Expenditures						
Subagreements for Services	5100	0.00	0.00	0.00	0.00	0.00
Travel and Conferences	5200	0.00	19,040.00	19,040.00	19,230.40	19,422.70
Dues and Memberships	5300	17,000.00	1,000.00	18,000.00	18,180.00	18,361.80
Insurance	5400	100,000.00	0.00	100,000.00	101,000.00	102,010.00
Operations and Housekeeping Services	5500	531,600.00	0.00	531,600.00	536,916.00	542,285.16
Rentals, Leases, Repairs, and Noncap. Improvements	5600	1,607,236.00	0.00	1,607,236.00	1,623,308.36	1,639,541.44
Transfers of Direct Costs	5700-5799	0.00	0.00	0.00	0.00	0.00
Professional/Consulting Services and Operating Expend.	5800	853,656.70	310,000.00	1,163,656.70	1,128,156.68	1,141,640.92
Communications	5900	35,000.00	0.00	35,000.00	35,350.00	35,703.50
Total, Services and Other Operating Expenditures		3,144,492.70	330,040.00	3,474,532.70	3,462,141.44	3,498,965.52
6. Capital Outlay (Objects 6100-6170, 6200-6500 for mod. accrual basis)						
Land and Improvements of Land	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
Depreciation Expense (for full accrual only)	6900	20,000.00	0.00	20,000.00	20,000.00	20,000.00
Total, Capital Outlay		20,000.00	0.00	20,000.00	20,000.00	20,000.00
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	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	27,000.00	0.00	27,000.00	27,270.00	27,542.70
Principal	7439	0.00	0.00	0.00	0.00	0.00
Total, Other Outgo		27,000.00	0.00	27,000.00	27,270.00	27,542.70
8. TOTAL EXPENDITURES		12,761,845.08	1,656,589.48	14,418,434.56	14,686,985.14	14,987,590.65
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		107,632.76	0.00	107,632.76	41,289.43	57,817.66

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		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	0.00	0.00	0.00	0.00	0.00
4. TOTAL OTHER FINANCING SOURCES / USES		0.00	0.00	0.00	0.00	0.00
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)						
		107,632.76	0.00	107,632.76	41,289.43	57,817.66
F. FUND BALANCE, RESERVES						
1. Beginning Fund Balance						
a. As of July 1	9791	3,533,120.00	0.00	3,533,120.00	3,640,752.76	3,682,042.19
b. Adjustments to Beginning Balance	9793, 9795	0.00	0.00	0.00		
c. Adjusted Beginning Balance		3,533,120.00	0.00	3,533,120.00	3,640,752.76	3,682,042.19
2. Ending Fund Balance, June 30 (E + F.1.c.)		3,640,752.76	0.00	3,640,752.76	3,682,042.19	3,739,859.85
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	720,921.75	0.00	720,921.75	734,349.25	749,379.55
Undesignated / Unappropriated Amount	9790	2,919,831.01	0.00	2,919,831.01	2,947,692.94	2,990,480.30