

Oakland School for the Arts
BOARD OF DIRECTORS AGENDA ITEM
Action Item

RECOMMENDATION: Approve the 2022-23 Consolidated Application.

BACKGROUND INFORMATION:

The Consolidated Application (ConApp) is used by the California Department of Education (CDE) to distribute categorical funds from various state and federal programs to county offices, school districts, and direct-funded charter schools throughout California. Annually, in June, each local educational agency (LEA) submits Part I of the application to document participation in these programs and provide assurances that the district will comply with the legal requirements of each program. Program entitlements are determined by formulas contained in the laws that created the programs.

Part II of the application is submitted in the fall of each year and contains the school's entitlements for each funded program. Out of each state and federal program entitlement, districts can allocate funds for indirect costs of administration, for programs operated by the district office, and for programs operated at schools.

CURRENT INFORMATION:

Title I, Part A Basic Grant- ESSA

Funds are used to support effective, evidence-based educational strategies that close the achievement gap and enable the students to meet the state's challenging academic standards.

Title II, Part A, Teacher Quality

Funds are designated to ensure compliance with professional development activities and to support teachers meeting state and ESSA credentialing requirements.

TITLE III, Language Instruction of English Learners - NA

Funds are to assist EL students to acquire English and meet grade-level achievement and graduation goals.

Title IV. Part A, Student Support

This program provides funding to improve students' academic achievement by increasing school district capacity to:

1. Provide all students with access to a well-rounded education;
2. Improve school conditions for student learning; and
3. Improve the use of technology in order to improve the academic achievement and digital literacy of all students.



Oakland School for the Arts

Board of Directors:

Josefina Alvarado Mena Dewayne Walton, *Acting Chair*
 Amy Omand
 Safia Fasah

School Staff

Mike Oz, *Executive Director*
 Juju Williams, *Operations/ Compliance Manager*

**Oakland School for the Arts
 Board of Directors Special Meeting Agenda
 August 31, 2022 3:30 PM
 Zoom link: [Zoom](#)**

TOPIC	WHO
Call to order/Roll Call Attendance	Dewayne Walton
Public Comment (<i>not to exceed 5 minutes</i>)	CSMC
Consent Agenda (Vote Needed) 1. EPA Resolution 2. ConApp	CSMC
Unaudited Actuals	CSMC

OSA is fully ADA accessible. Anyone requesting accommodation should contact Juju Williams, jwilliams@oakarts.org or 510-873-8815 at least 72 hours prior to the meeting. Members of the public may address the Board of Directors on any topic relevant to OSA. In order to hear from as many voices as possible, there is a 90 second time limit. OSA reserves the right to limit the number of speakers. All listed times are approximate. Agendas and materials may be viewed at www.oakarts.org or in Room 232, 530 18th Street, Oakland, CA 94612 during normal school hours.



Meeting Norms

- The Board recognizes the importance of all stakeholder voices at OSA. Collaboration and community are essential to the viability of our school.
- The purpose of this meeting is for our board of directors to meet with each other and conduct school business, as well as to receive input from the school staff and the community via public comment.
- Public comment may be made on topics that relate to the school. After hearing a report, members of the public have the opportunity to offer comments in a designated time prior to the board discussion of that agenda item. Outside of public comment, members of the public are also welcome to observe the meeting.
- Please use the raise hand function to make public comment. If you cannot use the raise hand function you can sign up for public comment in the chat. We want to be sure to see all the sign ups so keeping the chat clear when public comment signups are being called for is appreciated. You may sign up for public comment at any time prior to the conclusion of public comment for that agenda item. You do not need to wait for public comment to be called to sign up, and may sign up for public comment during the presentation of the report or at any time prior. You are not required to include your name with the comment. If you wish to remain anonymous, for ease of identifying speakers, please provide a unique, and appropriate, pseudonym.
- Due to student and employee privacy laws, please refrain from using the name or any information that could imply the identity of any student or employee.
- Public comment will be capped at ninety seconds per speaker. To be sure of hearing from a variety of people, minutes may not be transferred to other speakers.
- The board cannot respond to public comment on non-agenda items. This does not mean the board is not listening.
- Staff will do our best to respond to chat comments throughout the meeting but may not be able to respond to every single one. To be sure your comments are heard by board members, please sign up for public comment. If the comment thread becomes harassing or abusive or includes any information that could imply the identity of any student or employee, staff reserves the right to turn off the chat feature at its discretion.

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- We strive to be a learning community that learns from each other. We are also a community comprised of people who care very deeply about the school. We recognize that all voices are not treated equally in our society but aim to value and respect all voices equally in this forum. We may have different ideas of how to achieve goals, and we may feel passionately about our points of view. This needs to be a safe space for a variety of opinions. Finally, we address each other in a respectful manner to foster collaboration, build community, and to model good citizenship to our students.
- For clarification on the recording, board members should please state their names prior to speaking.
- The meeting is being recorded and the audio is posted on the school website.

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OSA Land Acknowledgement

OSA is situated on Huichin, the unceded territories of the Chochenyo-speaking Lisjan Ohlone peoples, who have lived upon this land since the beginning of time. Indigenous peoples-- in California, the Americas, and around the world--are still here.

OSA recognizes the historic genocide and ethnic cleansing inflicted upon Indigenous peoples in California and the Americas, including their forced removal from ancestral lands, and the deliberate and systematic destruction of their communities and culture. These conditions are ongoing and Indigenous people have been fighting against cultural erasure and for their sovereignty since the beginning of colonization.

To this end, we as a community strive to honor the Indigenous members of our community, uplift their voices and contributions to arts and culture, center Indigenous peoples' worldviews in our classrooms, and support Indigenous sovereignty everywhere.

This land acknowledgement is a small act in supporting Indigenous communities and centering the Justice, Equity, Diversity, and Inclusion work within the Oakland School for the Arts. Solidarity with Indigenous nations can include:

- 1) Donating time and money to Indigenous-led organizations;
- 2) Amplifying the voices of Indigenous people leading grassroots change movements; and
- 3) Returning land.

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CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2021 to June 30, 2022

CHARTER SCHOOL CERTIFICATION

Charter School Name: Oakland School for the Arts
CDS #: 01612593030772
Charter Approving Entity: Oakland Unified School District
County: Alameda
Charter #: 0340

NOTE: An Alternative Form submitted to the California Department of Education will not be considered a valid submission if the following information is missing:

For information regarding this report, please contact:

<u>For County Fiscal Contact:</u>	<u>For Approving Entity:</u>	<u>For Charter School:</u>
<u>Shirene Moreira</u> Name	<u>Minh Co</u> Name	<u>Susan Lefkowitz</u> Name
<u>Chief of District Business & Services</u> Title	<u>Accounting Manager</u> Title	<u>Regional Director, CSMC</u> Title
<u>510-670-4192</u> Telephone	<u>510-879-8605</u> Telephone	<u>530-520-5556</u> Telephone
<u>smoreira@acoe.org</u> Email address	<u>minh.co@ousd.org</u> Email address	<u>slefkowitz@csmci.com</u> Email address

To the entity that approved the charter school:

() 2021-22 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been approved, and is hereby filed by the charter school pursuant to *Education Code* Section 42100(b).

Signed: _____ Date: _____
Charter School Official
(Original signature required)

Printed Name: Mike Oz Title: Executive Director

To the County Superintendent of Schools:

() 2021-22 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to *Education Code* Section 42100(a).

Signed: _____ Date: _____
Authorized Representative of
Charter Approving Entity
(Original signature required)

Printed Name: Minh Co Title: Accounting Manager

To the Superintendent of Public Instruction:

() 2021-22 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been verified for mathematical accuracy by the County Superintendent of Schools pursuant to *Education Code* Section 42100(a).

Signed: _____ Date: _____

County Superintendent/Designee
(Original signature required)

2022-23 Education Protection Account (EPA)

Oakland School for the Arts
530 18th Street
Oakland, CA 94612
(510) 873-8825

RESOLUTION OF THE GOVERNING BOARD OF

Oakland School for the Arts

BE IT RESOLVED that the Education Protection Account funds to be received by Oakland School for the Arts for FY 2022-23 in the amount of approximately \$2,031,033 will be used solely for instructional, non-administrative expenses.

PASSED AND ADOPTED at a meeting of the Board of Directors of Oakland School for the Arts.

Dated this

Board Chair, Oakland School for the Arts

Oakland School for the Arts
Education Protection Account Estimated Expenditure Summary
Fiscal Year 2021-2022

Description	Amount
EXPENDITURES AND OTHER FINANCING USES	
Certificated Salaries (Object 1100)	1,714,957
Certificated Benefits (Objects 3101-3602)	317,348
TOTAL EXPENDITURES AND OTHER FINANCING USES	2,032,305
AMOUNT AVAILABLE FOR THIS FISCAL YEAR	
Revenue Limit Sources (Object 8012)	2,032,305
TOTAL AVAILABLE	2,032,305
BALANCE (Total Available minus Expenditures & Other Financing Uses)	0.00

**CHARTER SCHOOL UNAUDITED ACTUALS
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July 1, 2021 to June 30, 2022

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CDS #: 01612593030772
Charter Approving Entity: Oakland Unified School District
County: Alameda
Charter #: 0340

This charter school uses the following basis of accounting:

(Please enter an "X" in the applicable box below; check only one box)

Accrual Basis (Applicable Capital Assets/Interest on Long-Term Debt/Long-Term Liabilities/Net Position objects are 6900, 6910, 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	Unrestricted	Restricted	Total
A. REVENUES				
1. LCFF Sources				
State Aid - Current Year	8011	2,169,677.00		2,169,677.00
Education Protection Account State Aid - Current Year	8012	2,628,299.00		2,628,299.00
State Aid - Prior Years	8019	22,204.00		22,204.00
Transfers to Charter Schools in Lieu of Property Taxes	8096	2,279,309.00		2,279,309.00
Other LCFF Transfers	8091, 8097	0.00	0.00	0.00
Total, LCFF Sources		7,099,489.00	0.00	7,099,489.00
2. Federal Revenues (see NOTE in Section L)				
No Child Left Behind/Every Student Succeeds Act	8290		65,902.00	65,902.00
Special Education - Federal	8181, 8182		111,830.00	111,830.00
Child Nutrition - Federal	8220		20,936.71	20,936.71
Donated Food Commodities	8221		0.00	0.00
Other Federal Revenues	8110, 8260-8299	0.00	(494.02)	(494.02)
Total, Federal Revenues		0.00	198,174.69	198,174.69
3. Other State Revenues				
Special Education - State	StateRevSE		559,419.00	559,419.00
All Other State Revenues	StateRevAO	160,086.37	1,242,750.77	1,402,837.14
Total, Other State Revenues		160,086.37	1,802,169.77	1,962,256.14
4. Other Local Revenues				
All Other Local Revenues	LocalRevAO	1,234,719.00	295,035.00	1,529,754.00
Total, Local Revenues		1,234,719.00	295,035.00	1,529,754.00
5. TOTAL REVENUES				
		8,494,294.37	2,295,379.46	10,789,673.83
B. EXPENDITURES (see NOTE in Section L)				
1. Certificated Salaries				
Certificated Teachers' Salaries	1100	4,082,234.34	333,972.96	4,416,207.30
Certificated Pupil Support Salaries	1200	249,140.86	90,203.00	339,343.86
Certificated Supervisors' and Administrators' Salaries	1300	410,543.45	381,697.79	792,241.24
Other Certificated Salaries	1900	79,439.88	45,490.54	124,930.42
Total, Certificated Salaries		4,821,358.53	851,364.29	5,672,722.82

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2021 to June 30, 2022

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2. Noncertificated Salaries

Noncertificated Instructional Salaries	2100	25,217.75	116,439.45	141,657.20
Noncertificated Support Salaries	2200	12,640.76	5,860.51	18,501.27
Noncertificated Supervisors' and Administrators' Salaries	2300	699,004.70	9,375.31	708,380.01
Clerical, Technical and Office Salaries	2400	104,781.74	1,450.34	106,232.08
Other Noncertificated Salaries	2900	199,782.66	2,251.65	202,034.31
Total, Noncertificated Salaries		1,041,427.61	135,377.26	1,176,804.87

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CDS #: 01612593030772

Description	Object Code	Unrestricted	Restricted	Total
3. Employee Benefits				
STRS	3101-3102	756,283.65	131,116.02	887,399.67
PERS	3201-3202	0.00	0.00	0.00
OASDI / Medicare / Alternative	3301-3302	156,344.00	22,368.59	178,712.59
Health and Welfare Benefits	3401-3402	698,330.13	52,669.45	750,999.58
Unemployment Insurance	3501-3502	21,083.66	3,870.81	24,954.47
Workers' Compensation Insurance	3601-3602	31,346.98	4,814.02	36,161.00
OPEB, Allocated	3701-3702	0.00	0.00	0.00
OPEB, Active Employees	3751-3752	0.00	0.00	0.00
Other Employee Benefits	3901-3902	8,928.24	0.00	8,928.24
Total, Employee Benefits		1,672,316.66	214,838.89	1,887,155.55
4. Books and Supplies				
Approved Textbooks and Core Curricula Materials	4100	0.00	9,146.54	9,146.54
Books and Other Reference Materials	4200	0.00	4,196.35	4,196.35
Materials and Supplies	4300	62,423.41	81,343.45	143,766.86
Noncapitalized Equipment	4400	49,422.28	132,478.35	181,900.63
Food	4700	194.98	23,390.24	23,585.22
Total, Books and Supplies		112,040.67	250,554.93	362,595.60
5. Services and Other Operating Expenditures				
Subagreements for Services	5100	0.00	0.00	0.00
Travel and Conferences	5200	2,052.58	36,413.89	38,466.47
Dues and Memberships	5300	6,838.60	500.00	7,338.60
Insurance	5400	68,826.97	0.00	68,826.97
Operations and Housekeeping Services	5500	428,825.50	79,282.26	508,107.76
Rentals, Leases, Repairs, and Noncap. Improvements	5600	541,338.01	674,113.14	1,215,451.15
Transfers of Direct Costs	5700-5799	0.00	0.00	0.00
Professional/Consulting Services and Operating Expend.	5800	1,312,449.31	119,093.39	1,431,542.70
Communications	5900	38,726.32	4,225.66	42,951.98
Total, Services and Other Operating Expenditures		2,399,057.29	913,628.34	3,312,685.63
6. Capital Outlay				
(Objects 6100-6170, 6200-6500 modified accrual basis 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
Depreciation Expense (accrual basis only)	6900	142,633.91	0.00	142,633.91
Amortization Expense - Lease Assets	6910	0.00	0.00	0.00
Total, Capital Outlay		142,633.91	0.00	142,633.91
7. Other Outlay				

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Tuition to Other Schools	7110-7143	0.00	0.00	0.00
Transfers of Pass-Through Revenues to Other LEAs	7211-7213	0.00	0.00	0.00
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE		0.00	0.00
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	0.00	0.00	0.00
All Other Transfers	7281-7299	0.00	0.00	0.00
Transfers of Indirect Costs	7300-7399	(4,350.38)	4,350.38	0.00
Debt Service:				
Interest	7438	100.00	0.00	100.00
Principal (for modified accrual basis only)	7439			0.00
Total Debt Service		100.00	0.00	100.00
Total, Other Outgo		(4,250.38)	4,350.38	100.00
8. TOTAL EXPENDITURES		10,184,584.29	2,370,114.09	12,554,698.38

**CHARTER SCHOOL UNAUDITED ACTUALS
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July 1, 2021 to June 30, 2022

Charter School Name: Oakland School for the Arts

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Description	Object Code	Unrestricted	Restricted	Total
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		(1,690,289.92)	(74,734.63)	(1,765,024.55)
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	(74,734.63)	74,734.63	0.00
4. TOTAL OTHER FINANCING SOURCES / USES		(74,734.63)	74,734.63	0.00
E. NET INCREASE (DECREASE) IN FUND BALANCE /NET POSITION (C+D4)		(1,765,024.55)	0.00	(1,765,024.55)
F. FUND BALANCE / NET POSITION				
1. Beginning Fund Balance/Net Position				
a. As of July 1	9791	2,891,786.16	4,073,462.84	6,965,249.00
b. Adjustments/Restatements	9793, 9795	529,110.84	(529,112.84)	(2.00)
c. Adjusted Beginning Fund Balance /Net Position		3,420,897.00	3,544,350.00	6,965,247.00
2. Ending Fund Balance /Net Position, June 30 (E+F1c)		1,655,872.45	3,544,350.00	5,200,222.45
Components of Ending Fund Balance (Modified Accrual Basis only)				
a. Nonspendable				
1. Revolving Cash (equals Object 9130)	9711			0.00
2. Stores (equals Object 9320)	9712			0.00
3. Prepaid Expenditures (equals Object 9330)	9713			0.00
4. All Others	9719			0.00
b. Restricted	9740			0.00
c. Committed				
1. Stabilization Arrangements	9750			0.00
2. Other Commitments	9760			0.00
d. Assigned	9780			0.00
e. Unassigned/Unappropriated				
1. Reserve for Economic Uncertainties	9789			0.00
2. Unassigned/Unappropriated Amount	9790M			0.00
3. Components of Ending Net Position (Accrual Basis only)				
a. Net Investment in Capital Assets	9796	0.00		0.00
b. Restricted Net Position	9797		3,544,350.00	3,544,350.00
c. Unrestricted Net Position	9790A	1,655,872.45	0.00	1,655,872.45

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Description	Object Code	Unrestricted	Restricted	Total
G. ASSETS				
1. Cash				
In County Treasury	9110			0.00
Fair Value Adjustment to Cash in County Treasury	9111			0.00
In Banks	9120	1,112,737.74	0.00	1,112,737.74
In Revolving Fund	9130			0.00
With Fiscal Agent/Trustee	9135			0.00
Collections Awaiting Deposit	9140			0.00
2. Investments	9150	1,117,553.76	0.00	1,117,553.76
3. Accounts Receivable	9200	544,969.00		544,969.00
4. Due from Grantor Governments	9290	335,655.00	1,866,900.00	2,202,555.00
5. Stores	9320			0.00
6. Prepaid Expenditures (Expenses)	9330	127,953.20	0.00	127,953.20
7. Other Current Assets	9340	265,294.93	2,202,555.00	2,467,849.93
8. Lease Receivable	9380			0.00
9. Capital Assets (accrual basis only)	9400-9489	82,566.51	0.00	82,566.51
10. TOTAL ASSETS		3,586,730.14	4,069,455.00	7,656,185.14
H. DEFERRED OUTFLOWS OF RESOURCES				
1. Deferred Outflows of Resources	9490			0.00
2. TOTAL DEFERRED OUTFLOWS		0.00	0.00	0.00
I. LIABILITIES				
1. Accounts Payable	9500	976,479.45	0.00	976,479.45
2. Due to Grantor Governments	9590	532,263.24	0.00	532,263.24
3. Current Loans	9640	0.00	500,000.00	500,000.00
4. Unearned Revenue	9650	162,954.00	25,105.00	188,059.00
5. Long-Term Liabilities (accrual basis only)	9660-9669	259,161.00	0.00	259,161.00
6. TOTAL LIABILITIES		1,930,857.69	525,105.00	2,455,962.69
J. DEFERRED INFLOWS OF RESOURCES				
1. Deferred Inflows of Resources	9690			0.00
2. TOTAL DEFERRED INFLOWS		0.00	0.00	0.00
K. FUND BALANCE /NET POSITION				
Ending Fund Balance /Net Position, June 30 (G10 + H2) - (I6 + J2) (must agree with Line F2)		1,655,872.45	3,544,350.00	5,200,222.45

**CHARTER SCHOOL UNAUDITED ACTUALS
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CDS #: 01612593030772

L. FEDERAL EVERY STUDENT SUCCEEDS ACT (ESSA) MAINTENANCE OF EFFORT REQUIREMENT

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 EVERY STUDENT SUCCEEDS ACT (ESSA) MAINTENANCE OF EFFORT 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	Total
a. None	\$ 0.00	0.00	0.00
b.			0.00
c.			0.00
d.			0.00
e.			0.00
f.			0.00
g.			0.00
h.			0.00
i.			0.00
j.			0.00
TOTAL FEDERAL REVENUES USED FOR CAPITAL OUTLAY AND DEBT SERVICE	0.00	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:

Objects of Expenditures		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

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

Brief Description i.e., COVID-19 (If no amounts, indicate "None")	Amount
a. _____	_____
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 2020-21 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 2023-24.

a. Total Expenditures (B8)	12,554,698.38
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]	198,174.69
c. Subtotal of State & Local Expenditures [a minus b]	12,356,523.69
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 and 6910]	142,733.91
f. Less Supplemental State and Local Expenditures resulting from a Presidentially Declared Disaster	0.00
TOTAL STATE & LOCAL EXPENDITURES SUBJECT TO MOE [c minus d minus e minus f]	\$ 12,213,789.78