



Board of Directors:

Josefina Alvarado Mena, <i>Chair</i>	Dewayne Walton
Amy Omand	Wei-Ling Huber
Jason Reimann	Sorrel Raino-Tsui
Safia Fasah	Isaac Abid
Karol Suarez	

School Staff

Mike Oz, Executive Director	Sara Ordaz, Director of SPED
Steve Borg, Director of Advancement	Susan Lefkowitz
Juju Williams, Operations and Compliance Mngr	

Oakland School for the Arts
Board of Directors Meeting Agenda
November 17, 2022, 4:30 pm
Zoom Link:

<https://oakarts-org.zoom.us/j/95962494378?pwd=d095ZWN1dHNFbIZIV1F1R2FleDZJQT09>

TOPIC	WHO
<ul style="list-style-type: none"> ● Call to order ● Establishment of Quorum ● Meeting Norms ● Land Acknowledgment 	Josefina Alvarado Mena
<ul style="list-style-type: none"> ● Public Comment on Non Agenda Items (<i>not to exceed 5 minutes</i>) <p><i>Members of the public may request to speak on items related to school business. The board is not able to respond to public comment on non-agenda items.</i></p>	Josefina Alvarado Mena
<ul style="list-style-type: none"> ● Consent Agenda ● Resolution to Meet Remotely ● Resolution to Authorize Bank signers 	Josefina Alvarado Mena
<ul style="list-style-type: none"> ● Sunshine Proposal from COSATS 	COSATS Representative

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, the Board Chair may institute a reasonable time limit for all speakers prior to the beginning of public comment. 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.



<ul style="list-style-type: none"> ● Student Report 	Karol Suarez
<p>Closed Session</p> <ul style="list-style-type: none"> ● CONFERENCE WITH LEGAL COUNSEL - ANTICIPATED LITIGATION <ul style="list-style-type: none"> ○ Significant exposure to litigation pursuant to paragraph (2) or (3) of subdivision (d) of Section 54956.9: (one (1) case) 	
<ul style="list-style-type: none"> ● Reestablish Quorum ● Report out on Actions Taken in Closed Session; as Applicable. 	Josefina Alvarado Mena
<ul style="list-style-type: none"> ● Update on Board Engagement and Committees (votes needed) Opportunity to discuss and update Board Committee Assignments for 2022-23. <ul style="list-style-type: none"> ○ Governance Committee ○ Finance Committee ○ Equity Committee ○ Advancement Committee ● Presentation ● Public Comment ● Board Discussion 	Josefina Alvarado Mena
<ul style="list-style-type: none"> ● IEE Presentation from Sara Ordaz for board approval 	Sara Ordaz
<ul style="list-style-type: none"> ● First Interm Report 	Mike Oz and Susan Lefkowitz
Dismissal	Josefina Alvarado Mena

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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.
- During virtual meetings, 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.
- To protect student and employee privacy, please refrain from using the name or any information that could imply the identity of any student or employee.
- the Board Chair may institute a reasonable time limit for all speakers prior to the beginning of public comment. 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

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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.

- 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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Office of State Auditors

2022-23 Board Meetings			FINANCE is on every first Friday		ADVANCEMENT is every other Friday		EQUITY is every 2nd Tuesday		GOVERNANCE Begin in December	
Topics Planned:	Notes: Annual Recurring Items or Consent Agenda	Noticing Deadline is 72 hours prior to the meeting. All board materials must be received by NOON this day.	Finance Committee Meetings are 11:00 AM on:	Noticing Deadline for FIN mtg - materials must be received by NOON this day.	Advancement Committee Meetings are 10 AM on:	Noticing Deadline for ADV mtg - materials must be received by NOON this day.	Equity Committee Meetings are 4:00 on:	Noticing Deadline for EQ mtg - info must be received by NOON this day.	Governance Committee Meetings are 4:00 on:	Noticing Deadline for GOV mtg - info must be received by NOON this day.
Saturday, September 17, 2022 Thursday, October 20, 2022	NEW: Resolution to meet remotely. Welcome new Board Members. Strategic Plan Overview. Advancement Plan 22/23 New: Canceled	NEW: Elect annual slate of officers, committee assignments as needed. NEW: Meeting Canceled	Wednesday, September 14, 2022 Monday, October 17, 2022							
Thursday, November 17, 2022	Board engagement/committee structure. Anticipated litigation. COSATS Classified Sunshine Proposal. IEE Presentation from Special Education. Approve 1st Annual Fiscal Audit, Draft SARC Review, Minutes Approval	NEW: Approve board meeting cal for year. Board Committee Assignments for 2022-23. Approve 1st Interim, submit to OUSD 12/1. Merrill Signature Cards	Monday, November 14, 2022							
Thursday, December 15, 2022	Annual Fiscal Audit, Draft SARC Review, Minutes Approval	Approve Annual fiscal audit due OUSD 12/16. Draft SARC Review. As needed: Annual Conflict of Interest Code update.	Monday, December 12, 2022	Friday, December 02, 2022	Monday, November 28, 2022	Friday, December 02, 2022	Monday, November 28, 2022	Tuesday, December 06, 2022	Saturday, December 03, 2022	TBD
Thursday, January 26, 2023	Student Data Report #1, Approve SARC, Annual Fiscal Update	Approve SARC. Annual Fiscal P&P update. Consent agenda: vote to approve auditors for coming year	Monday, January 23, 2023	Friday, January 06, 2023	Monday, January 02, 2023	Working Meeting	N/A	Tuesday, January 10, 2023	Saturday, January 07, 2023	TBD
Thursday, February 23, 2023	Second Interim. Block Grant, Annual Safety Plan	Approve 2nd Interim, submit to OUSD by 3/1, post on website. Block Grant Approval, if applicable. Annual Safety Plan final approval & send to Milin after.	Monday, February 20, 2023	Friday, February 03, 2023	Monday, January 30, 2023	Friday, February 03, 2023	Monday, January 30, 2023	Tuesday, February 14, 2023	Saturday, February 11, 2023	TBD
Thursday, March 30, 2023	Budget actuals	Budget actuals.	Monday, March 27, 2023	Friday, March 03, 2023	Monday, February 27, 2023	Working Meeting	N/A	Tuesday, March 14, 2023	Saturday, March 11, 2023	TBD
Thursday, April 27, 2023	Student Data Report #2, G1 Grant App, Budget review, SELPA	Annual G1 Grant application. Prelim budget review. Annual SELPA Participation/Certification document in resolutions.	Monday, April 24, 2023	Friday, April 07, 2023	Monday, April 03, 2023	Friday, April 07, 2023	Monday, April 03, 2023	Tuesday, April 11, 2023	Saturday, April 08, 2023	TBD
Thursday, May 25, 2023	Draft Budget Presentation, Draft LCAP	Review draft budget for 23-24 updated per the May 15 revise. Draft LCAP. ConApp approval. Measure N & G renewal/update. ED Annual Review (closed session).	Monday, May 22, 2023	Friday, May 05, 2023	Monday, May 01, 2023	Working Meeting	N/A	Tuesday, May 09, 2023	Saturday, May 06, 2023	TBD
Thursday, June 08, 2023	LCAP & Budget Approval	Approve the final budget, submit to OUSD by 6/15 deadline. Approve LCAP & Local Indicators.	Monday, June 05, 2023					Tuesday, June 13, 2023	Saturday, June 10, 2023	TBD

Independent Educational Evaluation (IEE)

IEE at Parent Expense

The local education agency (LEA) governing board acknowledges that a parent/guardian has the right to obtain an independent educational evaluations (IEE) at their own expense at any time. In these circumstances, the *Director of Special Education* or designee(s) shall ensure that the student's independent education plan (IEP) team shall consider the results of the IEE when determining an offer of a free appropriate public education (FAPE) for the student. However, the results of an IEE will not dictate the IEP team's determinations. An LEA's legal obligation is to discuss and consider the outside evaluation knowing that educational benefit can only be determined by a team determination.

If a parent/guardian requests reimbursement for an IEE assessment obtained by the parent/guardian at their own expense, the *Director of Special Education* or designee(s) shall ensure that the unilaterally obtained IEE meets the LEA criteria discussed in this policy.

IEE at Public Expense

The local education agency (LEA) governing board recognizes that federal and state laws provide parents/guardians of students with disabilities with the right to obtain an IEE, at public expense, when the parent/guardian disagrees with an assessment conducted by the LEA within the last two years.

The *Director of Special Education* or designee(s) shall ensure that when a parent/guardian requests an IEE at public expense the LEA/district shall provide the parent/guardian with a copy of their Procedural Safeguards *and* either:

- I. Initiate a due process hearing to show that the evaluation, completed by the

LEA/district, is appropriate; or

- II. Provide the parent/guardian with information about where an IEE may be obtained, the LEA's criteria applicable for IEEs, and ensure that an IEE is provided at public expense.

In instances in which the LEA is granting the parent's request for an IEE, the *Director of Special Education* or designee(s) shall ensure the following:

1. The criteria under which the IEE is obtained at public expense, including the location of the evaluation and the qualifications of the examiner, must be the same as the criteria that the LEA uses when it initiates an evaluation. See attached guidelines for minimum qualifications needed.
2. The LEA does not impose conditions or timelines related to obtaining an IEE at public expense.
3. All assessments shall be completed by persons competent to perform the assessment as determined by the LEA.
4. The IEE shall be administered by an evaluator who holds equivalent certifications, licenses, or other qualifications that would be required of the LEA staff to provide similar evaluations. See attached guidelines for minimum qualifications needed.
5. A parent/guardian shall have the opportunity to demonstrate that unique circumstances justify a waiver of any of the criteria listed above as defined by the LEA.

IEE Cost Determination

The cost determination for an IEE shall be comparable to the costs incurred by the LEA when it

uses its own employees or contractors to complete an assessment, whenever possible. As a result, the **Director of Special Education** or designee(s) shall provide a parent/guardian with a recommended cost ceiling (see attached guidelines for cost maximums). The cost ceiling shall be updated **once every three years** and determined by averaging the cost of the following three assessors:

- I. The cost of an assessment provided by a LEA employee;
- II. The cost of an assessment provided by a neighboring LEA; and
- III. The cost of an assessment provided by a private service provider, with appropriate qualifications, within **(50 miles)** from the LEA.

The **Director of Special Education** or designee(s) shall ensure a parent/guardian may demonstrate that unique circumstances, related to the student's educational need(s), justify a financial waiver of any of the cost ceiling as defined by the LEA.

The **Director of Special Education** or designee(s) shall request that the parent/guardian voluntarily have their private health insurance pay the costs of the IEE if covered by their insurance. However, the LEA governing board recognizes that federal and state laws specify that parents/guardians are not required to have private insurance cover the costs of an IEE if the process would result in a financial cost to the parent/guardian including but not limited to:

- I. A decrease in available lifetime coverage or any other benefit under an insurance policy;
- II. An increase in premiums or the discontinuance of the policy; or
- III. An out-of-pocket expense such as payment of a deductible amount incurred in filing a claim.

Legal References

California Education Code Section 56322

California Education Code Section

56329 34 CFR 300.502

Adopted

(Date)

GUIDELINES FOR DETERMINING QUALIFICATIONS

The qualifications requirements for an IEE policy shall be comparable to the requirements the LEA/district has for its own employees or contractors to complete a similar assessment.

Recommendations for requirements within IEE policies include:

- All assessments shall be completed by persons competent to perform the assessments as determined by the LEA/ districts. CA Ed. Code 56322
- Independent evaluators shall hold appropriate minimum credentials issued by the appropriate agency or board within the State of California. This list may be found below.

Type of Assessment	Minimum Qualifications
Academic Achievement	Credentialed Special Education Teacher Licensed Educational Psychologist Pupil Personnel Services Credential
Adaptive Behavior	Licensed Educational Psychologist Pupil Personnel Services Credential
Adaptive Physical Education	Adaptive Physical Education Specialist
Assistive Technology	Certified Assistive Technology Specialist
Auditory Acuity	Licensed Educational Audiologist Clinical or Rehabilitative Services Credential Language, Speech and Hearing and Audiology Credential

Auditory Perception/Auditory Processing	Language, Speech, and Hearing and Audiology: Clinical or Rehabilitative Services Credential Education Specialist Instruction Credential: Deaf and Hard-of-Hearing Licensed Educational Psychologist Pupil Personnel Services Credential
Functional Behavioral Assessment	Credentialed Special Education Teacher Pupil Personnel Services Credential Licensed Marriage and Family Therapist Licensed Clinical Social Worker Licensed Educational Psychologist Board Certified Behavior Analyst
Cognitive	Licensed Educational Psychologist Pupil Personnel Services Credential
Health	Licensed Physician Registered Nurse School Nurse Services Credential
Motor	Licensed Physical Therapist Registered Occupational Therapist Adaptive Physical Education Specialist
Occupational Therapy	Licensed Occupational Therapist
Orientation and Mobility	Orientation and Mobility: Clinical or Rehabilitative Services Credential Education Specialist Instruction Credential: Physical and Health Impairment

Physical Therapist	Licensed Physical Therapist
Social/Emotional	Licensed Educational Psychologist Licensed Clinical Social Worker Licensed Marriage and Family Therapist Pupil Personnel Services Credential
Speech and Language	Credentialed or Licensed Speech and Language Pathologist

Visual Acuity/Transition/Vocational	Credentialed Special Education Teacher Adult Education Credential with a Career Development Authorization Pupil Personnel Services Credential
Developmental Vision	Licensed Optometrist Licensed Ophthalmologist Education Specialist Instruction Credential: Visual Impairments
Functional Vision	Education Specialist Instruction Credential: Visual Impairments

GUIDELINES FOR DETERMINING COST

Type of Assessment	Maximum Cost Covered by LEA
Assistive Technology	\$1,500
Auditory Perception/Auditory Processing	\$1,000
Functional Behavioral Assessment	\$4,000
Cognitive/ Full Psycho-Educational (Rate allowed depends on components tested, such as academic, adaptive behavior, cognition, social-emotional)	\$6,000
Occupational Therapy	\$1,500
Physical therapy	\$2,000
Speech and Language	\$1,500
Functional Vision	\$1,000

**CHARTER SCHOOL
INTERIM FINANCIAL REPORT - ALTERNATIVE FORM
First Interim Report Certification**

Charter School Name: Oakland School for the Arts
(continued) _____
CDS #: 01-61259-3030772
Charter Approving Entity: Oakland Unified
County: Alameda
Charter #: 0340
Fiscal Year: 2022/23

CERTIFICATION OF FINANCIAL CONDITION

_____ POSITIVE CERTIFICATION
As the Charter School Official, I certify that based upon current projections this charter will meet its financial obligations for the current fiscal year and subsequent two fiscal years. current

_____ QUALIFIED CERTIFICATION
As the Charter School Official, I certify that based upon current projections this charter may not meet its financial obligations for the current fiscal year or two subsequent fiscal years. the

_____ NEGATIVE CERTIFICATION
As the Charter School Official, I certify that based upon current projections this charter will be unable to meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.

_____ To the entity that approved the charter school:

(x) 2022/23 CHARTER SCHOOL FIRST INTERIM FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been approved, and is hereby filed by the charter school pursuant to *Education Code* Section 47604.33.

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

Print Name: Mike Oz Title: Executive Director

_____ To the County Superintendent of Schools:

(x) 2022/23 CHARTER SCHOOL FIRST INTERIM FINANCIAL REPORT -- ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to *Education Code* Section 47604.33.

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

Print Name: Minh Co Title: Accounting Manager

For additional information on the First Interim Report, please contact:

For Approving Entity:

Minh Co
Name
Accounting Manager
Title
510-879-8605
Phone
minh.co@ousd.org
E-mail

For Charter School:

Susan Lefkowitz
Name
Regional Director
Title
530-520-5556
Phone
slefkowitz@csmci.com
E-mail

This report has been verified for mathematical accuracy by the County Superintendent of Schools, pursuant to *Education Code* Section 47604.33.

ACOE District Advisor

Date

Char

Charter ,

This charter school uses the following basis of accounting:

- Accrual Basis** (Applicable Capital Assets / Interest on Long-Term Debt / Long-Term L
- Modified Accrual Basis** (Applicable Capital Outlay / Debt Service/Fund Balance obje

Description	Object Code
A. REVENUES	
1. LCFF Sources	
State Aid - Current Year	8011
Education Protection Account State Aid - Current Year	8012
State Aid - Prior Years	8019
Transfers to Charter Schools in Lieu of Property Taxes	8096
Other LCFF Transfers	8091, 8097
Total, LCFFSources	
2. Federal Revenues	
No Child Left Behind/Every Student Succeeds Act	8290
Special Education - Federal	8181, 8182
Child Nutrition - Federal	8220
Donated Food Commodities	8221
Other Federal Revenues	8110, 8260-8299
Total, Federal Revenues	
3. Other State Revenues	
Special Education - State	StateRevSE
All Other State Revenues	StateRevAO
Total, Other State Revenues	
4. Other Local Revenues	
All Other Local Revenues	LocalRevAO
Total, Local Revenues	
5. TOTAL REVENUES	

B. EXPENDITURES

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Description	Object Code
1. Certificated Salaries	
Certificated Teachers' Salaries	1100
Certificated Pupil Support Salaries	1200
Certificated Supervisors' and Administrators' Salaries	1300
Other Certificated Salaries	1900
Total, Certificated Salaries	
2. Non-certificated Salaries	
Non-certificated Instructional Aides' Salaries	2100
Non-certificated Support Salaries	2200
Non-certificated Supervisors' and Administrators' Sal.	2300
Clerical and Office Salaries	2400
Other Non-certificated Salaries	2900
Total, Non-certificated Salaries	
3. Employee Benefits	
STRS	3101-3102
PERS	3201-3202
OASDI / Medicare / Alternative	3301-3302
Health and Welfare Benefits	3401-3402
Unemployment Insurance	3501-3502
Workers' Compensation Insurance	3601-3602
OPEB, Allocated	3701-3702
OPEB, Active Employees	3751-3752
Other Employee Benefits	3901-3902
Total, Employee Benefits	
4. Books and Supplies	
Approved Textbooks and Core Curricula Materials	4100

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- Modified Accrual Basis** (Applicable Capital Outlay / Debt Service/Fund Balance obje

Description	Object Code
Books and Other Reference Materials	4200
Materials and Supplies	4300
Noncapitalized Equipment	4400
Food	4700
Total, Books and Supplies	
5. Services and Other Operating Expenditures	
Subagreements for Services	5100
Travel and Conferences	5200
Dues and Memberships	5300
Insurance	5400
Operations and Housekeeping Services	5500
Rentals, Leases, Repairs, and Noncap. Improvements	5600
Transfers of Direct Costs	5700-5799
Professional/Consulting Services and Operating Expend.	5800
Communications	5900
Total, Services and Other Operating Expenditures	

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Description	Object Code
6. Capital Outlay (Objects 6100-6170, 6200-6500 for 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
<i>Depreciation Expense (for accrual basis only)</i>	6900
<i>Amortization Expense-Lease Assets</i>	6910
Total, Capital Outlay	
7. Other Outgo	
Tuition to Other Schools	7110-7143
Transfers of Pass-through Revenues to Other LEAs	7211-7213
Transfers of Apportionments to Other LEAs - Spec. Ed.	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
Principal (for modified accrual basis only)	7439
Total, Other Outgo	
8. TOTAL EXPENDITURES	
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)	

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Charter /

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- Modified Accrual Basis** (Applicable Capital Outlay / Debt Service/Fund Balance obje

Description	Object Code
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
4. TOTAL OTHER FINANCING SOURCES / USES	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)	
F. FUND BALANCE, RESERVES	
1. Beginning Fund Balance	
a. As of July 1	9791
b. Adjustments to Beginning Balance	9793, 9795
c. Adjusted Beginning Balance	
2. Ending Fund Balance, June 30 (E + F.1.c.)	
Components of Ending Fund Balance :	
a. Nonspendable	
Revolving Cash (equals object 9130)	9711
Stores (equals object 9320)	9712
Prepaid Expenditures (equals object 9330)	9713
All Others	9719
b. Restricted	9740
c. Committed	
Stabilization Arrangements	9750
Other Commitments	9760
d. Assigned	

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- Modified Accrual Basis** (Applicable Capital Outlay / Debt Service/Fund Balance obje

Description	Object Code
Other Assignments	9780
e Unassigned/Unappropriated	9789
Reserve for Economic Uncertainties	9789
Unassigned/Unappropriated Amount	9790

**CHARTER SCHOOL
INTERIM FINANCIAL REPORT - ALTERNATIVE FORM
First Interim Report - Detail**

Charter School Name: Oakland School for the Arts
 (continued) _____
 CDS #: 01-61259-3030772
 Approving Entity: Oakland Unified
 County: Alameda
 Charter #: 0340
 Fiscal Year: 2022/23

liabilities objects are 6900, 7438, 9400-9489, and 9660-9669, 9796 and 9797)
 objects are 6100-6170, 6200-6500, 7438, 7439 and 9711-9789)

Adopted Budget - July 1			Actuals thru 10/31	
Unrestricted	Restricted	Total	Unrestricted	Restricted
3,425,341.00	-	3,425,341.00	664,555.00	-
2,031,033.00	-	2,031,033.00	553,049.00	-
-	-	-	398,975.00	-
2,316,302.00	-	2,316,302.00	598,394.00	-
-	-	-	-	-
7,772,676.00	-	7,772,676.00	2,214,973.00	-
-	46,433.00	46,433.00	-	-
-	97,875.00	97,875.00	-	-
-	20,000.00	20,000.00	-	23,379.39
-	-	-	-	-
-	161,764.00	161,764.00	-	66,023.00
-	326,072.00	326,072.00	-	89,402.39
-	666,056.00	666,056.00	-	174,578.00
1,067,040.71	101,375.00	1,168,415.71	-	89,409.00
1,067,040.71	767,431.00	1,834,471.71	-	263,987.00
2,046,686.00	-	2,046,686.00	135,864.09	51,905.73
2,046,686.00	-	2,046,686.00	135,864.09	51,905.73
10,886,402.71	1,093,503.00	11,979,905.71	2,350,837.09	405,295.12

**CHARTER SCHOOL
INTERIM FINANCIAL REPORT - ALTERNATIVE FORM
First Interim Report - Detail**

Charter School Name: Oakland School for the Arts
 (continued) _____
 CDS #: 01-61259-3030772
 Approving Entity: Oakland Unified
 County: Alameda
 Charter #: 0340
 Fiscal Year: 2022/23

liabilities objects are 6900, 7438, 9400-9489, and 9660-9669, 9796 and 9797)
 objects are 6100-6170, 6200-6500, 7438, 7439 and 9711-9789)

Adopted Budget - July 1			Actuals thru 10/31	
Unrestricted	Restricted	Total	Unrestricted	Restricted
3,977,087.73	603,985.42	4,581,073.15	1,073,914.05	98,206.61
428,783.75	74,299.25	503,083.00	38,408.38	28,168.92
610,405.75	146,906.25	757,312.00	172,793.87	70,718.11
90,000.00	14,000.00	104,000.00	5,793.26	26,397.21
5,106,277.23	839,190.92	5,945,468.15	1,290,909.56	223,490.85
20,500.00	157,472.00	177,972.00	22,936.46	57,618.48
49,337.40	-	49,337.40	2,031.03	2,937.01
876,778.00	-	876,778.00	260,109.07	-
106,979.25	-	106,979.25	38,913.37	-
-	-	-	72,532.52	-
1,053,594.65	157,472.00	1,211,066.65	396,522.45	60,555.49
892,963.96	212,425.00	1,105,388.96	231,173.70	39,382.68
-	-	-	-	-
162,243.87	16,612.00	178,855.87	48,186.92	7,878.63
706,295.00	143,705.00	850,000.00	295,909.33	40,432.44
30,032.67	5,700.00	35,732.67	8,278.11	1,404.91
45,081.01	8,593.00	53,674.01	12,391.89	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
1,836,616.51	387,035.00	2,223,651.51	595,939.95	89,098.66
19,792.00	-	19,792.00	6,402.06	3,299.00

**CHARTER SCHOOL
INTERIM FINANCIAL REPORT - ALTERNATIVE FORM
First Interim Report - Detail**

Charter School Name: Oakland School for the Arts
 (continued) _____
 CDS #: 01-61259-3030772
 Approving Entity: Oakland Unified
 County: Alameda
 Charter #: 0340
 Fiscal Year: 2022/23

liabilities objects are 6900, 7438, 9400-9489, and 9660-9669, 9796 and 9797)
 cts are 6100-6170, 6200-6500, 7438, 7439 and 9711-9789)

Adopted Budget - July 1			Actuals thru 10/31	
Unrestricted	Restricted	Total	Unrestricted	Restricted
10,000.00	-	10,000.00	-	537.45
43,120.00	48,880.00	92,000.00	18,338.16	28,719.62
20,000.00	100,000.00	120,000.00	111,899.38	120,106.05
-	25,000.00	25,000.00	1,381.15	6,580.73
92,912.00	173,880.00	266,792.00	138,020.75	159,242.85
-	-	-	-	-
6,000.00	25,000.00	31,000.00	2,464.76	-
14,000.00	-	14,000.00	12,758.02	-
82,000.00	-	82,000.00	30,622.97	-
470,000.00	-	470,000.00	173,615.42	-
998,680.00	-	998,680.00	490,916.71	-
-	-	-	-	-
539,601.79	212,632.00	752,233.79	329,843.19	35,559.73
40,000.00	-	40,000.00	14,688.92	1,100.00
2,150,281.79	237,632.00	2,387,913.79	1,054,909.99	36,659.73

**CHARTER SCHOOL
INTERIM FINANCIAL REPORT - ALTERNATIVE FORM
First Interim Report - Detail**

Charter School Name: Oakland School for the Arts
 (continued)
 CDS #: 01-61259-3030772
 Approving Entity: Oakland Unified
 County: Alameda
 Charter #: 0340
 Fiscal Year: 2022/23

liabilities objects are 6900, 7438, 9400-9489, and 9660-9669, 9796 and 9797)
 objects are 6100-6170, 6200-6500, 7438, 7439 and 9711-9789)

Adopted Budget - July 1			Actuals thru 10/31	
Unrestricted	Restricted	Total	Unrestricted	Restricted
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
120,831.00	-	120,831.00	12,796.03	-
-	-	-	-	-
120,831.00	-	120,831.00	12,796.03	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
10,360,513.18	1,795,209.92	12,155,723.10	3,489,098.73	569,047.58
525,889.53	(701,706.92)	(175,817.39)	(1,138,261.64)	(163,752.46)

**CHARTER SCHOOL
INTERIM FINANCIAL REPORT - ALTERNATIVE FORM
First Interim Report - Detail**

Charter School Name: Oakland School for the Arts
 (continued) _____
 CDS #: 01-61259-3030772
 Approving Entity: Oakland Unified
 County: Alameda
 Charter #: 0340
 Fiscal Year: 2022/23

liabilities objects are 6900, 7438, 9400-9489, and 9660-9669, 9796 and 9797)
 objects are 6100-6170, 6200-6500, 7438, 7439 and 9711-9789)

Adopted Budget - July 1			Actuals thru 10/31	
Unrestricted	Restricted	Total	Unrestricted	Restricted
-	-	-		
-	-	-		
(701,706.92)	701,706.92	-	(196,879.46)	196,879.46
(701,706.92)	701,706.92	-	(196,879.46)	196,879.46
(175,817.39)	-	(175,817.39)	(1,335,141.10)	33,127.00

5,535,078.42	-	5,535,078.42	1,655,872.45	3,544,350.00
-	-	-	-	-
5,535,078.42	-	5,535,078.42	1,655,872.45	3,544,350.00
5,359,261.03	-	5,359,261.03	320,731.35	3,577,477.00
		-		
		-		
		-		
		-		
		-		3,577,477.00
		-		
		-		

**CHARTER SCHOOL
INTERIM FINANCIAL REPORT - ALTERNATIVE FORM
First Interim Report - Detail**

Charter School Name: Oakland School for the Arts
 (continued) _____
 CDS #: 01-61259-3030772
 Approving Entity: Oakland Unified
 County: Alameda
 Charter #: 0340
 Fiscal Year: 2022/23

liabilities objects are 6900, 7438, 9400-9489, and 9660-9669, 9796 and 9797)
 objects are 6100-6170, 6200-6500, 7438, 7439 and 9711-9789)

Adopted Budget - July 1			Actuals thru 10/31	
Unrestricted	Restricted	Total	Unrestricted	Restricted
		-		
364,671.69	-	364,671.69		
4,994,589.34	-	4,994,589.34	320,731.35	-

1	1st Interim Budget			
	Total	Unrestricted	Restricted	Total
664,555.00	3,530,892.00		3,530,892.00	
553,049.00	2,205,849.00		2,205,849.00	
398,975.00			-	
598,394.00	2,294,916.00		2,294,916.00	
-			-	
2,214,973.00	8,031,657.00	-	8,031,657.00	
-		81,847.00	81,847.00	
-		53,232.50	53,232.50	
23,379.39		43,379.00	43,379.00	
-			-	
66,023.00		217,796.00	217,796.00	
89,402.39	-	396,254.50	396,254.50	
174,578.00		664,223.00	664,223.00	
89,409.00	1,021,791.63	394,390.00	1,416,181.63	
263,987.00	1,021,791.63	1,058,613.00	2,080,404.63	
187,769.82	1,991,195.00	60,000.00	2,051,195.00	
187,769.82	1,991,195.00	60,000.00	2,051,195.00	
2,756,132.21	11,044,643.63	1,514,867.50	12,559,511.13	

1	1st Interim Budget			
	Total	Unrestricted	Restricted	Total
1,172,120.66	3,785,462.53	507,686.92	4,293,149.45	
66,577.30	155,549.75	77,059.20	232,608.95	
243,511.98	628,845.45	156,906.25	785,751.70	
32,190.47	17,380.00	64,727.00	82,107.00	
1,514,400.41	4,587,237.73	806,379.37	5,393,617.10	
80,554.94	109,480.85	157,472.00	266,952.85	
4,968.04	40,337.40	9,000.00	49,337.40	
260,109.07	901,539.87	-	901,539.87	
38,913.37	148,027.00	-	148,027.00	
72,532.52	233,234.00	-	233,234.00	
457,077.94	1,432,619.12	166,472.00	1,599,091.12	
270,556.38	899,269.95	157,338.03	1,056,607.98	
-	-	-	-	
56,065.55	185,196.77	15,341.15	200,537.92	
336,341.77	706,295.00	143,705.00	850,000.00	
9,683.02	29,213.54	5,700.00	34,913.54	
12,391.89	43,850.31	8,595.00	52,445.31	
-	-	-	-	
-	-	-	-	
-	-	-	-	
685,038.61	1,863,825.57	330,679.18	2,194,504.75	
9,701.06	16,292.00	3,500.00	19,792.00	

1	1st Interim Budget			
	Total	Unrestricted	Restricted	Total
	537.45	9,000.00	1,000.00	10,000.00
	47,057.78	43,120.00	48,880.00	92,000.00
	232,005.43	54,500.00	163,000.00	217,500.00
	7,961.88	5,000.00	20,000.00	25,000.00
	297,263.60	127,912.00	236,380.00	364,292.00
	-			-
	2,464.76	6,000.00	25,000.00	31,000.00
	12,758.02	14,000.00		14,000.00
	30,622.97	73,743.00		73,743.00
	173,615.42	470,000.00		470,000.00
	490,916.71	1,004,731.00		1,004,731.00
	-			-
	365,402.92	954,832.57	200,000.00	1,154,832.57
	15,788.92	37,500.00	2,500.00	40,000.00
	1,091,569.72	2,560,806.57	227,500.00	2,788,306.57

1	1st Interim Budget			
	Total	Unrestricted	Restricted	Total
-				-
-				-
-				-
-				-
-				-
12,796.03	120,831.00			120,831.00
12,796.03	120,831.00	-		120,831.00
-				-
-				-
-				-
-				-
-				-
-				-
-				-
-				-
-				-
-				-
-				-
-				-
-				-
-				-
-				-
4,058,146.31	10,693,231.99	1,767,410.55		12,460,642.54
(1,302,014.10)	351,411.64	(252,543.05)		98,868.59

1	1st Interim Budget		
	Total	Unrestricted	Restricted
-			-
-			-
-	(252,543.05)	252,543.05	-
-	(252,543.05)	252,543.05	-
(1,302,014.10)	98,868.59	-	98,868.59
5,200,222.45	1,655,872.45	3,544,350.00	5,200,222.45
-	-	-	-
5,200,222.45	1,655,872.45	3,544,350.00	5,200,222.45
3,898,208.35	1,754,741.04	3,544,350.00	5,299,091.04
-			-
-			-
-			-
-			-
3,577,477.00		3,544,350.00	3,544,350.00
-			-
-			-

1	1st Interim Budget			
	Total	Unrestricted	Restricted	Total
-				-
-	373,819.29			373,819.29
320,731.35	1,380,921.75		-	1,380,921.75

**CHARTER SCHOOL
INTERIM FINANCIAL REPORT - ALTERNATIVE FORM
First Interim Report - Summary**

Charter School Name: Oakland School for the Arts
 (continued) _____
 CDS #: 01-61259-3030772
 Charter Approving Entity: Oakland Unified
 County: Alameda
 Charter #: 0340
 Fiscal Year: 2022/23

Description	Object Code	7/1 Adopted Budget (X)	Actuals thru 10/31 (Y)	1st Interim Budget (Z)	1st Interim vs. Increase, (Z) vs. (X)
A. REVENUES					
1. LCFF/Revenue Limit Sources					
State Aid - Current Year	8011	3,425,341.00	664,555.00	3,530,892.00	105,551.00
Education Protection Account State Aid - Current Year	8012	2,031,033.00	553,049.00	2,205,849.00	174,816.00
State Aid - Prior Years	8019	-	398,975.00	-	-
Transfers to Charter Schools Funding in Lieu of Property Taxes	8096	2,316,302.00	598,394.00	2,294,916.00	(21,386.00)
Other LCFF Transfers	8091, 8097	-	-	-	-
Total, LCFF Sources		7,772,676.00	2,214,973.00	8,031,657.00	258,981.00
2. Federal Revenues					
No Child Left Behind/Every Student Succeeds Act	8290	46,433.00	-	81,847.00	35,414.00
Special Education - Federal	8181, 8182	97,875.00	-	53,232.50	(44,642.50)
Child Nutrition - Federal	8220	20,000.00	23,379.39	43,379.00	23,379.00
Donated Food Commodities	8221	-	-	-	-
Other Federal Revenues	8110, 8260-8299	161,764.00	66,023.00	217,796.00	56,032.00
Total, Federal Revenues		326,072.00	89,402.39	396,254.50	70,182.50
3. Other State Revenues					
Special Education - State	StateRevSE	666,056.00	174,578.00	664,223.00	(1,833.00)
All Other State Revenues	StateRevAO	1,168,415.71	89,409.00	1,416,181.63	247,765.92
Total, Other State Revenues		1,834,471.71	263,987.00	2,080,404.63	245,932.92
4. Other Local Revenues					
All Other Local Revenues	LocalRevAO	2,046,686.00	187,769.82	2,051,195.00	4,509.00
Total, Local Revenues		2,046,686.00	187,769.82	2,051,195.00	4,509.00
5. TOTAL REVENUES					
		11,979,905.71	2,756,132.21	12,559,511.13	579,605.42
B. EXPENDITURES					
1. Certificated Salaries					
Certificated Teachers' Salaries	1100	4,581,073.15	1,172,120.66	4,293,149.45	(287,923.70)
Certificated Pupil Support Salaries	1200	503,083.00	66,577.30	232,608.95	(270,474.05)
Certificated Supervisors' and Administrators' Salaries	1300	757,312.00	243,511.98	785,751.70	28,439.70
Other Certificated Salaries	1900	104,000.00	32,190.47	82,107.00	(21,893.00)
Total, Certificated Salaries		5,945,468.15	1,514,400.41	5,393,617.10	(551,851.05)
2. Non-certificated Salaries					
Non-certificated Instructional Aides' Salaries	2100	177,972.00	80,554.94	266,952.85	88,980.85
Non-certificated Support Salaries	2200	49,337.40	4,968.04	49,337.40	-
Non-certificated Supervisors' and Administrators' Sal.	2300	876,778.00	260,109.07	901,539.87	24,761.87
Clerical and Office Salaries	2400	106,979.25	38,913.37	148,027.00	41,047.75
Other Non-certificated Salaries	2900	-	72,532.52	233,234.00	233,234.00
Total, Non-certificated Salaries		1,211,066.65	457,077.94	1,599,091.12	388,024.47
3. Employee Benefits					
STRS	3101-3102	1,105,388.96	270,556.38	1,056,607.98	(48,780.98)
PERS	3201-3202	-	-	-	-
OASDI / Medicare / Alternative	3301-3302	178,855.87	56,065.55	200,537.92	21,682.05
Health and Welfare Benefits	3401-3402	850,000.00	336,341.77	850,000.00	-
Unemployment Insurance	3501-3502	35,732.67	9,683.02	34,913.54	(819.13)
Workers' Compensation Insurance	3601-3602	53,674.01	12,391.89	52,445.31	(1,228.70)
OPEB, Allocated	3701-3702	-	-	-	-
OPEB, Active Employees	3751-3752	-	-	-	-
Other Employee Benefits	3901-3902	-	-	-	-
Total, Employee Benefits		2,223,651.51	685,038.61	2,194,504.75	(29,146.76)

**CHARTER SCHOOL
INTERIM FINANCIAL REPORT - ALTERNATIVE FORM
First Interim Report - Summary**

Charter School Name: Oakland School for the Arts
 (continued)
 CDS #: 01-61259-3030772
 Charter Approving Entity: Oakland Unified
 County: Alameda
 Charter #: 0340
 Fiscal Year: 2022/23

Description	Object Code	7/1 Adopted Budget (X)	Actuals thru 10/31 (Y)	1st Interim Budget (Z)	1st Interim vs. / Increase, (Decrease) \$ Difference (Z) vs. (X)
4. Books and Supplies					
Approved Textbooks and Core Curricula Materials	4100	19,792.00	9,701.06	19,792.00	-
Books and Other Reference Materials	4200	10,000.00	537.45	10,000.00	-
Materials and Supplies	4300	92,000.00	47,057.78	92,000.00	-
Noncapitalized Equipment	4400	120,000.00	232,005.43	217,500.00	97,500.00
Food	4700	25,000.00	7,961.88	25,000.00	-
Total, Books and Supplies		266,792.00	297,263.60	364,292.00	97,500.00
5. Services and Other Operating Expenditures					
Subagreements for Services	5100	-	-	-	-
Travel and Conferences	5200	31,000.00	2,464.76	31,000.00	-
Dues and Memberships	5300	14,000.00	12,758.02	14,000.00	-
Insurance	5400	82,000.00	30,622.97	73,743.00	(8,257.00)
Operations and Housekeeping Services	5500	470,000.00	173,615.42	470,000.00	-
Rentals, Leases, Repairs, and Noncap. Improvements	5600	998,680.00	490,916.71	1,004,731.00	6,051.00
Transfers of Direct Costs	5700-5799	-	-	-	-
Professional/Consulting Services and Operating Expend.	5800	752,233.79	365,402.92	1,154,832.57	402,598.78
Communications	5900	40,000.00	15,788.92	40,000.00	-
Total, Services and Other Operating Expenditures		2,387,913.79	1,091,569.72	2,788,306.57	400,392.78
6. Capital Outlay (Objects 6100-6170, 6200-6500 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	-	-	-	-
Depreciation Expense (for accrual basis only)	6900	120,831.00	12,796.03	120,831.00	-
Amortization Expense-Lease Assets	6910	-	-	-	-
Total, Capital Outlay		120,831.00	12,796.03	120,831.00	-
7. Other Outgo					
Tuition to Other Schools	7110-7143	-	-	-	-
Transfers of Pass-through Revenues to Other LEAs	7211-7213	-	-	-	-
Transfers of Apportionments to Other LEAs - Spec. Ed.	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	-	-	-	-
Principal (for modified accrual basis only)	7439	-	-	-	-
Total, Other Outgo		-	-	-	-
8. TOTAL EXPENDITURES		12,155,723.10	4,058,146.31	12,460,642.54	304,919.44
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		(175,817.39)	(1,302,014.10)	98,868.59	274,685.98

**CHARTER SCHOOL
INTERIM FINANCIAL REPORT - ALTERNATIVE FORM
First Interim Report - Summary**

Charter School Name: Oakland School for the Arts
 (continued) _____
 CDS #: 01-61259-3030772
 Charter Approving Entity: Oakland Unified
 County: Alameda
 Charter #: 0340
 Fiscal Year: 2022/23

Description	Object Code	7/1 Adopted Budget (X)	Actuals thru 10/31 (Y)	1st Interim Budget (Z)	1st Interim vs. / Increase, (Decrease) \$ Difference (Z) vs. (X)
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	-	-	-	-
4. TOTAL OTHER FINANCING SOURCES / USES		-	-	-	-
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)					
		(175,817.39)	(1,302,014.10)	98,868.59	274,685.98
F. FUND BALANCE, RESERVES					
1. Beginning Fund Balance					
a. As of July 1	9791	5,535,078.42	5,200,222.45	5,200,222.45	(334,855.97)
b. Adjustments/Restatements	9793, 9795	-	-	-	-
c. Adjusted Beginning Fund Balance		5,535,078.42	5,200,222.45	5,200,222.45	
2. Ending Fund Balance, June 30 (E + F.1.c.)		5,359,261.03	3,898,208.35	5,299,091.04	
Components of Ending Fund Balance :					
a. Nonspendable					
Revolving Cash (equals object 9130)	9711	-	-	-	-
Stores (equals object 9320)	9712	-	-	-	-
Prepaid Expenditures (equals object 9330)	9713	-	-	-	-
All Others	9719	-	-	-	-
b. Restricted	9740	-	3,577,477.00	3,544,350.00	3,544,350.00
c. Committed					
Stabilization Arrangements	9750	-	-	-	-
Other Commitments	9760	-	-	-	-
d. Assigned					
Other Assignments	9780	-	-	-	-
e. Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789	364,671.69	-	373,819.29	9,147.60
Unassigned/Unappropriated Amount	9790	4,994,589.34	320,731.35	1,380,921.75	(3,613,667.59)

Adopted Budget (Decrease)
% Change (Z) vs. (X)
3.08%
8.61%
-0.92%
3.33%
76.27%
-45.61%
116.90%
34.64%
21.52%
-0.28%
21.21%
13.41%
0.22%
0.22%
4.84%
-6.29%
-53.76%
3.76%
-21.05%
-9.28%
50.00%
0.00%
2.82%
38.37%
New
32.04%
-4.41%
12.12%
0.00%
-2.29%
-2.29%
-1.31%

**Adopted Budget
(Decrease)**

**% Change
(Z) vs. (X)**

0.00%
0.00%
0.00%
81.25%
0.00%
36.55%

0.00%
0.00%
-10.07%
0.00%
0.61%
53.52%
0.00%
16.77%

0.00%
0.00%

2.51%

-156.23%

**CHARTER SCHOOL
MULTI-YEAR PROJECTION - ALTERNATIVE FORM
First Interim Report - MYP**

Charter School Name: Oakland School for the Arts
 (continued) _____
 CDS #: 01-61259-3030772
 Charter Approving Entity: Oakland Unified
 County: Alameda
 Charter #: 0340
 Fiscal Year: 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 / Fund Balance objects are 6100-6170, 6200-6500, 7438, 7439 and 9711-9789)

Description	Object Code	FY 2022/23			Totals for 2023/24
		Unrestricted	Restricted	Total	
A. REVENUES					
1. LCFF Sources					
State Aid - Current Year	8011	3,530,892.00	0.00	3,530,892.00	3,992,231.00
Education Protection Account State Aid - Current Year	8012	2,205,849.00	0.00	2,205,849.00	2,384,143.00
State Aid - Prior Years	8019	0.00	0.00	0.00	0.00
Transfers of Charter Schools in Lieu of Property Taxes	8096	2,294,916.00	0.00	2,294,916.00	2,353,791.00
Other LCFF Transfers	8091, 8097	0.00	0.00	0.00	0.00
Total, LCFF Sources		8,031,657.00	0.00	8,031,657.00	8,730,165.00
2. Federal Revenues					
Every Student Succeeds Act (Title I - V)	8290	0.00	81,847.00	81,847.00	82,665.47
Special Education - Federal	8181, 8182	0.00	53,232.50	53,232.50	53,232.50
Child Nutrition - Federal	8220	0.00	43,379.00	43,379.00	20,000.00
Donated Food Commodities	8221	0.00	0.00	0.00	0.00
Other Federal Revenues	8110, 8260-8299	0.00	217,796.00	217,796.00	0.00
Total, Federal Revenues		0.00	396,254.50	396,254.50	155,897.97
3. Other State Revenues					
Special Education - State	StateRevSE	0.00	664,223.00	664,223.00	664,233.00
All Other State Revenues	StateRevAO	1,021,791.63	394,390.00	1,416,181.63	1,370,759.72
Total, Other State Revenues		1,021,791.63	1,058,613.00	2,080,404.63	2,034,992.72
4. Other Local Revenues					
All Other Local Revenues	LocalRevAO	1,991,195.00	60,000.00	2,051,195.00	2,252,474.95
Total, Local Revenues		1,991,195.00	60,000.00	2,051,195.00	2,252,474.95
5. TOTAL REVENUES					
		11,044,643.63	1,514,867.50	12,559,511.13	13,173,530.64
B. EXPENDITURES					
1. Certificated Salaries					
Certificated Teachers' Salaries	1100	3,785,462.53	507,686.92	4,293,149.45	4,638,009.16
Certificated Pupil Support Salaries	1200	155,549.75	77,059.20	232,608.95	236,318.20
Certificated Supervisors' and Administrators' Salaries	1300	628,845.45	156,906.25	785,751.70	731,352.50
Other Certificated Salaries	1900	17,380.00	64,727.00	82,107.00	82,107.00
Total, Certificated Salaries		4,587,237.73	806,379.37	5,393,617.10	5,687,786.86
2. Non-certificated Salaries					
Non-certificated Instructional Aides' Salaries	2100	109,480.85	157,472.00	266,952.85	231,640.00
Non-certificated Support Salaries	2200	40,337.40	9,000.00	49,337.40	49,337.40
Non-certificated Supervisors' and Administrators' Sal.	2300	901,539.87	0.00	901,539.87	942,360.26
Clerical and Office Salaries	2400	148,027.00	0.00	148,027.00	208,100.00
Other Non-certificated Salaries	2900	233,234.00	0.00	233,234.00	237,690.00
Total, Non-certificated Salaries		1,432,619.12	166,472.00	1,599,091.12	1,669,127.66

**CHARTER SCHOOL
MULTI-YEAR PROJECTION - ALTERNATIVE FORM
First Interim Report - MYP**

Charter School Name: Oakland School for the Arts
 (continued) _____
 CDS #: 01-61259-3030772
 Charter Approving Entity: Oakland Unified
 County: Alameda
 Charter #: 0340
 Fiscal Year: 2022/23

Description	Object Code	FY 2022/23			Totals for 2023/24
		Unrestricted	Restricted	Total	
3. Employee Benefits					
STRS	3101-3102	899,269.95	157,338.03	1,056,607.98	979,694.33
PERS	3201-3202	0.00	0.00	0.00	-
OASDI / Medicare / Alternative	3301-3302	185,196.77	15,341.15	200,537.92	210,161.18
Health and Welfare Benefits	3401-3402	706,295.00	143,705.00	850,000.00	850,000.00
Unemployment Insurance	3501-3502	29,213.54	5,700.00	34,913.54	36,734.57
Workers' Compensation Insurance	3601-3602	43,850.31	8,595.00	52,445.31	55,176.86
OPEB, Allocated	3701-3702	0.00	0.00	0.00	0.00
OPEB, Active Employees	3751-3752	0.00	0.00	0.00	0
Other Employee Benefits	3901-3902	0.00	0.00	0.00	0.00
Total, Employee Benefits		1,863,825.57	330,679.18	2,194,504.75	2,131,766.94
4. Books and Supplies					
Approved Textbooks and Core Curricula Materials	4100	16,292.00	3,500.00	19,792.00	30,197.92
Books and Other Reference Materials	4200	9,000.00	1,000.00	10,000.00	10,100.00
Materials and Supplies	4300	43,120.00	48,880.00	92,000.00	92,920.00
Noncapitalized Equipment	4400	54,500.00	163,000.00	217,500.00	192,945.00
Food	4700	5,000.00	20,000.00	25,000.00	25,250.00
Total, Books and Supplies		127,912.00	236,380.00	364,292.00	351,412.92
5. Services and Other Operating Expenditures					
Subagreements for Services	5100	0.00	0.00	0.00	0.00
Travel and Conferences	5200	6,000.00	25,000.00	31,000.00	31,310.00
Dues and Memberships	5300	14,000.00	0.00	14,000.00	14,140.00
Insurance	5400	73,743.00	0.00	73,743.00	74,480.43
Operations and Housekeeping Services	5500	470,000.00	0.00	470,000.00	474,700.00
Rentals, Leases, Repairs, and Noncap. Improvements	5600	1,004,731.00	0.00	1,004,731.00	1,494,461.51
Transfers of Direct Costs	5700-5799	0.00	0.00	0.00	0.00
Professional/Consulting Services and Operating Expend.	5800	954,832.57	200,000.00	1,154,832.57	1,088,062.81
Communications	5900	37,500.00	2,500.00	40,000.00	40,400.00
Total, Services and Other Operating Expenditures		2,560,806.57	227,500.00	2,788,306.57	3,217,554.75
6. Capital Outlay (Obj. 6100-6170, 6200-6500 for mod. accr. basis only)					
Land and Land Improvements	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
Depreciation Expense (for accrual basis only)	6900	120,831.00	0.00	120,831.00	32,170.00
Amortization Expense-Lease Assets	6910	0.00	0.00	0.00	0.00
Total, Capital Outlay		120,831.00	0.00	120,831.00	32,170.00
7. Other Outgo					
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	7280-7299	0.00	0.00	0.00	0.00
Transfers of Indirect Costs	7300-7399	0.00	0.00	0.00	0.00
Debt Service:					
Interest	7438	0.00	0.00	0.00	0.00
Principal (for modified accrual basis only)	7439	0.00	0.00	0.00	0.00
Total, Other Outgo		0.00	0.00	0.00	0.00
8. TOTAL EXPENDITURES		10,693,231.99	1,767,410.55	12,460,642.54	13,089,819.13
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND.					

**CHARTER SCHOOL
 MULTI-YEAR PROJECTION - ALTERNATIVE FORM
First Interim Report - MYP**

Charter School Name: Oakland School for the Arts
 (continued) _____
 CDS #: 01-61259-3030772
 Charter Approving Entity: Oakland Unified
 County: Alameda
 Charter #: 0340
 Fiscal Year: 2022/23

BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		351,411.64	(252,543.05)	98,868.59	83,711.51
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**CHARTER SCHOOL
MULTI-YEAR PROJECTION - ALTERNATIVE FORM
First Interim Report - MYP**

Charter School Name: Oakland School for the Arts
 (continued) _____
 CDS #: 01-61259-3030772
 Charter Approving Entity: Oakland Unified
 County: Alameda
 Charter #: 0340
 Fiscal Year: 2022/23

Description	Object Code	FY 2022/23			Totals for 2023/24
		Unrestricted	Restricted	Total	
D. OTHER FINANCING SOURCES / USES					
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	(252,543.05)	252,543.05	0.00	0.00
4. TOTAL OTHER FINANCING SOURCES / USES		(252,543.05)	252,543.05	0.00	0.00
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		98,868.59	0.00	98,868.59	83,711.51
F. FUND BALANCE, RESERVES					
1. Beginning Fund Balance					
a. As of July 1	9791	1,655,872.45	3,544,350.00	5,200,222.45	5,299,091.04
b. Adjustments/Restatements	9793, 9795	0.00	0.00	0.00	
c. Adjusted Beginning Balance		1,655,872.45	3,544,350.00	5,200,222.45	5,299,091.04
2. Ending Fund Balance, June 30 (E + F.1.c.)		1,754,741.04	3,544,350.00	5,299,091.04	5,382,802.55
Components of Ending Fund Balance:					
a. Nonspendable					
Revolving Cash (equals object 9130)	9711	0.00	0.00	0.00	0.00
Stores (equals object 9320)	9712	0.00	0.00	0.00	0.00
Prepaid Expenditures (equals object 9330)	9713	0.00	0.00	0.00	0.00
All Others	9719	0.00	0.00	0.00	0.00
b. Restricted	9740		3,544,350.00	3,544,350.00	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	373,819.29	0.00	373,819.29	392,694.57
Unassigned/Unappropriated Amount	9790	1,380,921.75	0.00	1,380,921.75	4,990,107.98

Totals for 2024/25	
	4,247,246.00
	2,479,986.00
	0.00
	2,353,791.00
	0.00
	9,081,023.00
	82,665.47
	53,232.50
	20,000.00
	0.00
	0.00
	155,897.97
	664,233.00
	1,371,790.58
	2,036,023.58
	2,252,474.95
	2,252,474.95
	13,525,419.50
	4,625,467.65
	240,112.36
	742,839.65
	82,107.00
	5,690,526.66
	235,478.00
	49,337.40
	932,191.38
	212,217.00
	242,257.00
	1,671,480.78

Totals for 2024/25	
	978,817.99
	0.00
	210,380.92
	850,000.00
	36,760.04
	55,215.06
	0.00
	0.00
	0.00
	2,131,174.01
	30,197.92
	10,201.00
	93,849.20
	194,874.45
	25,502.50
	354,625.07
	0.00
	31,623.10
	14,281.40
	75,225.23
	479,447.00
	1,495,219.33
	0.00
	1,086,559.00
	40,804.00
	3,223,159.06
	0.00
	0.00
	0.00
	0.00
	0.00
	0.00
	0.00
	0.00
	0.00
	0.00
	0.00
	0.00
	0.00
	0.00
	0.00
	0.00
	13,070,965.58

454,453.92

Totals for 2024/25	
	0.00
	0.00
	0.00
	0.00
	0.00
	454,453.92
	5,382,802.55
	5,382,802.55
	5,837,256.47
	0.00
	0.00
	0.00
	0.00
	0.00
	0.00
	0.00
	0.00
	392,128.98
	5,445,127.49

COSATS CLASSIFIED SUNSHINE PROPOSAL

The following shall be the sunshine proposal from the COSATS/CTA/NEA for all matters to be bargained in the initial collective bargaining agreement (Agreement) between the parties. These proposals are preliminary and will be subject to modification, addition, or deletion as is appropriate through the negotiations process.

I. Recognition

Oakland School for the Arts recognizes the *Coalition of Oakland School for the Arts Teachers and Staff (COSATS/CTA/NEA)* as the exclusive representative of *classified staff at OSA*. This Agreement uses the term "member" to denote all represented employees under this Agreement. The parties to this Agreement shall be the *OSA* and the *COSATS*.

II. Negotiation Procedure

Procedures and timelines shall be established for all future contract negotiations.

III. Union Rights

Union rights shall be established in order to ensure Union's ability to fulfill its duties and responsibilities to its members.

IV. Employment Status

The parties shall establish consistent procedures for determining employment status for all members and allow for permanent status.

V. Organizational Security

The Union shall have the right of collecting Union dues by way of payroll deduction.

VI. Layoff and Reemployment

The parties shall establish procedures for implementing Reductions in Force when necessary as prescribed in this Agreement, and as part of that process shall establish reemployment rights for laid off members.

VII. Staffing and Workload

In order to ensure safe and effective working and learning conditions for all members and students, the parties shall establish minimum staffing levels to ensure the safety of the school and a balanced and fair workload for all staff.

VIII. Hours of Employment

The parties shall establish a clear schedule of a member's work hours, work year, including overtime where appropriate. The parties shall establish paid preparation time, if appropriate for the position, commensurate with duties assigned.

IX. Assignment, Transfer and Reassignment

The parties shall establish clear procedures for assignment, transfer and reassignment of members.

X. Compensation

The parties shall establish a fair salary schedule, criteria for appropriate placement on the salary schedule, criteria for cost of living adjustments, and compensation for additional work duties and responsibilities, including the assignment of stipends.

XI. Benefits

The parties shall establish fair benefits packages including but not limited to eligibility criteria, medical benefits, dental benefits, vision benefits, life insurance, and pension contributions.

XII. Discipline/Dismissal

The parties shall develop procedures for the discipline and dismissal of members that conforms to the principles of just cause and due process. Procedures shall also be established for use and access of member personnel files.

XIII. Leaves of Absence and Vacations

The parties shall develop "leave" policies that shall include but not be limited to;

- a. Sick leave
- b. Personal leave
- c. Family medical leave
- d. Pregnancy, Parental, Child Bonding leave
- e. Bereavement leave
- f. Leave for jury duty
- g. Court witness leave
- h. Military leave
- i. Unpaid leave
- j. Catastrophic illness/injury leave program
- k. Vacation Leave

XIV. Professional Development and Training

The parties will establish a process for ensuring that Professional Development meetings and trainings are meaningful, necessary, thoughtfully planned, and only Professional Development that primarily focus on improving Staff training and growth are required for attendance. Additionally, the parties will establish a process for support for paid outside professional development, including but not limited to staff development that is relevant to staff jobs and functions.

XV. Coaching and Onboarding

The parties will establish training systems and regular coaching support for new and established classified staff.

XVI. Evaluation

The parties shall establish a meaningful procedure for evaluation of members that includes timelines, frequency of evaluation, clear and objective criteria, and a process for the mutual determination of evaluation goals, progress checks, and remediation plans, if necessary.

XVII. Safety

The parties shall establish procedures ensuring safe and secure conditions for staff and a physical environment conducive to carrying out these duties.

XVIII. Grievance Procedure

The parties shall establish a procedure to resolve differences over the enforcement of this Agreement with preference to resolving differences at the lowest possible level, and with progressive steps to allow resolution up to and including binding arbitration.

XIX. Complaints

The parties shall establish consistent, transparent and fair procedures for responding to complaints from members of the school community including teachers, staff, parents and students.

XX. Materials and Supplies

The parties will establish consistent procedures for ensuring access to adequate materials, supplies, resources for staff to carry out duties to implement their responsibilities.

XXI. Other Conditions of Employment

The parties shall establish fair procedures regarding other general conditions of employment not specified above.

XXII. Additional Rights Not Specified

All rights afforded to regular public school employees under the California Education Code shall be granted to members unless specifically specified otherwise in this Agreement.

XXIII. Savings Clause

If any portion of this contract is rendered null and void by a court of competent jurisdiction or by a change in legislation then the remaining portions of this contract remain in full effect.

XXIV. Assignability

This Agreement is assignable.

XXV. Term of Agreement (or "Effect of Agreement")

The parties shall establish a term of this Agreement and a process for opening negotiations for a successor Agreement.