



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, Student Rep.	William Truong, Student Rep.

School Staff

Mike Oz, Executive Director
 Steve Borg, Director of Advancement
 Juju Williams, Operations and Compliance Mngr

**Oakland School for the Arts
 Board of Directors Meeting Agenda
 January 26, 2023, 4:30 pm
 Zoom Link:**

<https://oakarts-org.zoom.us/j/6992948490?pwd=ZnVldmQxcDhXcURaeFFiMmZKaINRZz09>

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
<p>Closed Session</p> <ul style="list-style-type: none"> ● CONFERENCE WITH LEGAL COUNSEL – EXISTING LITIGATION Pursuant to Paragraph (1) of subdivision (d) of Section 54956.9: 2 cases Case Nos.: 22CV015104 and 22CV018297 ● PUBLIC EMPLOYEE PERFORMANCE EVALUATION pursuant to Gov. Code section 54957(b)(1). Title: Interim Executive Director 	

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<ul style="list-style-type: none"> ● Reestablish Quorum ● Report out on Actions Taken in Closed Session; as Applicable. 	Josefina Alvarado Mena
<p>OSA Sunshine Proposal (Non-Certificated Unit Bargaining)</p> <ul style="list-style-type: none"> ● Public Comment ● Board Discussion 	Josefina Alvarado Mena
<p>Approval OSA Sunshine Proposal</p> <ul style="list-style-type: none"> ● Public Comment ● Board Discussion 	Josefina Alvarado Mena
<p>Consent Agenda</p> <ul style="list-style-type: none"> ● Resolution to Meet Remotely ● Resolution to Authorize Bank Signer Summit Bank ● Resolution for Alameda County Direct Deposit of Apportionments ● Approve Updated Board Meeting Calendar ● Approval of Board Minutes 5/26, 6/9, 12/15 	Josefina Alvarado Mena
<p>Approve Annual Fiscal Audit</p> <ul style="list-style-type: none"> ● Public Comment ● Board Discussion 	Amy Omand
<p>Student Report</p> <ul style="list-style-type: none"> ● Public Comment ● Board Discussion 	William Truong Karol Suarez
<p>Academic Report</p> <ul style="list-style-type: none"> ● Public Comment ● Board Discussion 	Katy Zaugg
<p>Advancement Report</p> <ul style="list-style-type: none"> ● Public Comment ● Board Discussion 	Mike Oz and Steve Borg
Dismissal	Josefina Alvarado Mena

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Meeting Norms

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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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OSA Land Acknowledgement

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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:

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Williams Truong, Student Representative	

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**Oakland School for the Arts
 Board of Directors Meeting Agenda
 December 15, 2022, 4:30 pm**

Zoom Link:

<https://oakarts-org.zoom.us/j/98138825442?pwd=TWI2RDURK0V6ODg0dldUY08rWTR0UT09>

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<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>Karen Morfin: Consider later start time to be equitable</i></p> <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
Public Comment on COSATS/CTA/NEA Sunshine Proposal (Non-Certificated Unit Bargaining) <ul style="list-style-type: none"> ● Public Comment ● Board Discussion 	
Closed Session <ul style="list-style-type: none"> ● CONFERENCE WITH LEGAL COUNSEL - ANTICIPATED LITIGATION 	

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<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
<p>Consent Agenda <i>Motion Amy/2nd Jason</i></p> <ul style="list-style-type: none"> ● Resolution to Meet Remotely ● 11/17 Minutes Approval 	Josefina Alvarado Mena
<p>Approve Annual Fiscal Audit (<i>This was pulled from the agenda</i>)</p> <ul style="list-style-type: none"> ● Public Comment ● Board Discussion 	Josefina Alvarado Mena
<p>Student Report <i>4 new students and 2 adults recruited</i></p> <ul style="list-style-type: none"> ● Public Comment <i>Juju celebrated Karol's leadership</i> ● Board Discussion <i>Dewayne asked what support is needed? Karol responded to unify the student body, enforce OSA way. Racial Slurs is an issue, gender neutral bathrooms is an issue</i> 	Karol Suarez
<p>Student Report</p> <ul style="list-style-type: none"> ● Public Comment ● Board Discussion 	William Troung <i>Not Present</i>
<p>OSA Sunshine Proposal (Non-Certificated Unit Bargaining)</p> <ul style="list-style-type: none"> ● Public Comment <i>Tarolyn Brown Asked for clarity if the board will adopt or not? Crystal Yan Pay folks a living wage</i> ● Board Discussion <i>Wei-ling appreciate COSATS bargaining process, Josefina agreed</i> 	Josefina Alvarado Mena
<p>Dismissal <i>Jason Reimann appreciate Dewayne's support</i></p>	Josefina Alvarado Mena

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Dr. Jason Reimann
Dewayne Walton, Vice Chair
Daz Hearon, Student Representative

School Staff:

Mike Oz
Katy Zaugg

**Oakland School for the Arts
Board of Directors Meeting Minutes
Thursday May 26, 2022 4:30 PM**

Via Zoom <https://oakarts-org.zoom.us/j/95440713541> or Dial In +1 669 900 6833

TOPIC	WHO
Call to order/Roll Call Attendance <i>The meeting was called to order at 4:34. Present: Alvarado Mena, Reimann, Walton. This is a quorum.</i>	Ms. Alvarado Mena
Public Comment on Closed Session items <i>None</i> <i>Board recessed to closed session at 4:40</i>	Ms. Alvarado Mena
CLOSED SESSION: Conference with Legal Counsel—Anticipated Litigation Significant exposure to litigation pursuant to paragraph (2) or (3) of subdivision (d) of §54956.9: (three cases).	
Report out from Closed Session Report out on actions taken in closed session; as applicable. <i>Nothing to report</i>	
Reconvene/Call to order/Roll Call Attendance <i>Board Meeting Norms and OSA Land Acknowledgement Appear on Following Pages</i>	Ms. Alvarado Mena
Public Comment on non-agenda items (<i>not to exceed 5 minutes</i>) <i>None</i>	Ms. Alvarado Mena
Consent Agenda (<i>vote needed</i>): <ul style="list-style-type: none"> ○ Minutes Approval 4/21/2022 ○ RES 2022-030 Board Finding of Public Safety ● Public Comment (<i>not to exceed 5 minutes</i>) ● Board Discussion and Vote on Consent Agenda <i>Motion Huber/2nd Walton/Roll Call Vote: Motion Passes Unanimously (MPU)</i> Outcome: <i>Consent Agenda is adopted</i> 	Ms. Alvarado Mena
Student Representative Report - <i>Not present</i> <i>Congratulations to Daz</i>	Daz Hearon
Principal’s Report: School Update Reflection on school year and presentation from teachers on student performance metrics.	Katy Zaugg, Kris

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<p><i>Update on graduation and commencement, goodbyes to those departing OSA mostly in a pivot away from teaching or leaving the Bay Area. Student updates shared. Teachers Mike King and Kris Bradburn shared data, please refer to audio for details. This data will be implemented in course offerings and PD for teachers next year.</i></p> <p><i>Launching AVID next year, training over summer, it's a schoolwide intervention strategy.</i></p> <ul style="list-style-type: none"> • Public Comment (not to exceed 5 minutes) • Board Discussion - Bradburn will be missed as she departs OSA, thank you for the analysis. Should reporting be academic GPA, overall GPA from Huber. Report would need to be moved later to get end of semester data included. JAM - social emotional learning and impact on academics? KZ - it's a big issue. Looking at how to re-engage especially with the disparity of student interest and motivation. Relates to art integration efforts. Next year is skill-building as we have identified where supports are needed; student self-advocacy is vital. 	<p>Bradburn, Mike King</p>
<p>Finance Report</p> <p><i>Draft LCAP review. Draft budget review for 2022-23 school year. These are informational reports in nature. The public will be able to review and have input on the LCAP prior to its adoption at the June 9 Board meeting. The Board will take public input on the 2023-24 budget during public comment on this item and during the June Board meeting before the vote.</i></p> <p><i>Mr. Oz shared our three-year budget and assumptions underlying. Have significantly decreased deficit. Salary increase for all employees - union and non-union staff. Updated COLA of 6.56. Assumes 10% increase of medical insurance expense for school.</i></p> <p><i>Ms. Zaugg shared draft of our proposed LCAP, including its alignment with our WASC goals, noting that it's available on our website along with the feedback form.</i></p> <ul style="list-style-type: none"> • Public Comment -None • Board Discussion - question from Ms. Huber re: survey results. 	<p>Mr. Oz</p>
<p>Advancement Report</p> <p><i>Outcomes from Local Business Breakfast and Heart of Oakland. Marketing update. Arts chair appeal really led to an uptick. Getting close to goal. \$102k raised at HoO event. Postponed an event until new Digital Arts space has been opened. Family participation fairly low, trying to get to 55%. Gifts are coming in at year-end, sending receipts and donor acknowledgements. Upcoming digital day of giving, 'All in One' challenge. Trying many strategies to close the fundraising gap. Started planning for the next academic year. Website design launch starts next week, new merchandizing also in the works.</i></p> <ul style="list-style-type: none"> • Public Comment (not to exceed 5 minutes) - none • Board Discussion - Walton: thank you Steve for all your great work. JAM - also thank you! 	<p>Mr. Borg, Mr. Oz</p>
<p>Governance Committee (vote needed)</p> <p><i>Nomination of Student to Board Advisory role. Nomination from student body for non-voting seat for a student of color. This role was approved at a previous board meeting. Through student process and vote, Karol Suarez, and 11th grader, has been nominated.</i></p> <p><i>Update from Governance also to recap outreach efforts to expand the board. Email sent to OSA families as well as other candidates from the greater community. Early June is the next Governance Committee meeting, just before the Board meeting, to finalize the slate.</i></p>	<p>Dewayne Walton & Jason Reimann</p>

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<p><i>Thanks to Mike, Katy and Romy and all staff for holding it together for the school and our kids this year! Deep appreciation for all the work that has gone on behind the scenes.</i></p> <ul style="list-style-type: none"> • Public Comment (<i>not to exceed 5 minutes</i>) - None • Board Discussion and Vote on Student Member Motion by Walton/2nd by Huber/Roll Call Vote/MPU Outcome: <i>Karol Suarez voted on as student rep to board (non-voting) effective at August 2022 meeting.</i> 	
Dismissal	Ms. Alvarado Mena

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**Oakland School for the Arts
Board of Directors Meeting Minutes**

Thursday June 9, 2022 5:00PM

Via Zoom <https://oakarts-org.zoom.us/j/97802329446> or Dial In +16699006833

TOPIC	WHO
Call to order/Roll Call Attendance <i>Meeting called to order at 5:02. Roll call attendance taken. Present: Reimann, Huber, Walton, Alvarado Mena</i>	Ms. Alvarado Mena
Public Comment on non-agenda items - <i>None</i>	Ms. Alvarado Mena
Consent Agenda (<i>vote needed</i>): <ul style="list-style-type: none"> ○ Minutes Approval 5/26/2022 ○ RES 2022-031 Board Finding of Public Safety ○ RES 2022-032 EPA Spending ● Public Comment - <i>None</i> ● Board Discussion and Vote on Consent Agenda - <i>No discussion. Motion by Reimann/2nd by Huber/Roll call vote, MPU (motion passes unanimously). Agenda re-ordered to move Governance Committee next due to timing.</i> Outcome: Consent Agenda approved	Ms. Alvarado Mena
Governance Committee (<i>vote needed to approve proposed members onto the board</i>) Nominations to Board of Directors <ul style="list-style-type: none"> ● Public Comment (<i>not to exceed 5 minutes</i>) ● Board Discussion and Vote <i>Background and process shared by Mr. Walton. Candidates shared on a slide; each nomination discussed and voted on separately.</i> <i>Amy Omand - no public comment; no board comment; roll call vote to accept; MPU</i> <i>Isaac Abid- no public comment; no board comment; roll call vote to accept; MPU</i> <i>Morey Riordan - Roll call vote: Huber and Reimann YES, Alvarado Mena and Walton ABSTAIN.</i> <i>Tabled for future vote. Refer to audio for details.</i> <i>Sorrell Raino-Tsui- no public comment; no board comment; roll call vote to accept; MPU</i> Outcome: Amy Omand, Isaac Abid and Sorrell Raino-Tsui voted onto OSA Board commencing August 2022.	Dewayne Walton & Jason Reimann
LCAP Vote (<i>vote needed to approve LCAP</i>)	Mr. Oz

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<ul style="list-style-type: none"> • Public Comment -None • Board Discussion and vote - <i>No discussion</i> <p><i>Motion to approve LCAP Walton/2nd Huber/Roll Call vote/MPU</i></p> <p>Outcome: LCAP is approved.</p>	
<p><i>Budget Vote (vote needed to approve 22-23 budget and budget projections)</i></p> <ul style="list-style-type: none"> • Public Comment -None • Board Discussion and vote <p><i>Motion to approve 22-23 Budget and Projections by Huber/2nd Walton/Roll Call vote/MPU</i></p> <p>Outcome: 22-23 Budget and Projections are approved.</p>	
<p><i>Dismissal The board is on recess during July and will reconvene in August.</i></p>	<p>Ms. Alvarado Mena</p>

OSA is fully ADA accessible. Anyone requesting accommodation should contact Romy Douglass rdouglass@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

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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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Oakland School for the Arts
Charter School #0340

Financial Statements

June 30, 2022

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INDEPENDENT AUDITORS' REPORT

Board of Directors
Oakland School for the Arts
Oakland, California

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of Oakland School for the Arts (the Organization), which comprise the balance sheet as of June 30, 2022, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Organization as of June 30, 2022, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards (Government Auditing Standards)* issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Organization and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings and certain internal control-related matters that we identified during the audit.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The supplementary information as listed in the index to the financial statements is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December XX, 2022 on our consideration of the Organization's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Organization's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal control over financial reporting and compliance.

San Diego, California
December XX, 2022

DRAFT

OAKLAND SCHOOL FOR THE ARTS
STATEMENT OF FINANCIAL POSITION
June 30, 2022

ASSETS

Current assets:		
Cash and cash equivalents	\$	2,230,291
Accounts receivable		2,285,603
Prepaid expenses and other assets		127,953
Unconditional promise to give, current portion		<u>525,000</u>
Total current assets		5,168,847
Fixed assets, net		82,567
Deposits		65,439
Unconditional promise to give, less current portion		<u>2,402,411</u>
TOTAL ASSETS	\$	<u><u>7,719,264</u></u>

LIABILITIES AND NET ASSETS

Current liabilities:		
Accounts payable	\$	290,332
Accrued expenses		1,477,570
Deferred Revenue		<u>188,059</u>
Total current liabilities		1,955,961
Note payable		<u>500,000</u>
Total liabilities		<u>2,455,961</u>
Net assets:		
Net assets with donor restrictions		3,065,837
Net assets without donor restrictions - undesignated		<u>2,197,466</u>
Total net assets		<u>5,263,303</u>
TOTAL LIABILITIES AND NET ASSETS	\$	<u><u>7,719,264</u></u>

OAKLAND SCHOOL FOR THE ARTS
STATEMENT OF ACTIVITIES
For the Fiscal Year Ended June 30, 2022

	Net Assets without donor restrictions	Net Assets with donor restrictions	Total
REVENUES AND SUPPORT			
Revenue limit sources:			
State aid apportionments	\$ 2,191,881	\$ -	\$ 2,191,881
Education protection account	2,628,299	-	2,628,299
In-lieu of property taxes	2,279,309	-	2,279,309
Federal revenues	198,175		198,175
State revenues	2,018,512	6,824	2,025,336
Local revenues:			
Donations	761,228	24,814	786,042
Fundraising	2,500	-	2,500
Other local revenue	378,045	295,035	673,080
Total revenues before transfers	10,457,949	326,673	10,784,622
Net assets released from restrictions	605,435	(605,435)	-
TOTAL REVENUES AND SUPPORT	11,063,384	(278,762)	10,784,622
EXPENSES			
Program services:			
Education	9,524,839	-	9,524,839
Support services:			
Management and general	2,412,264	-	2,412,264
Other services:			
Fundraising	549,462	-	549,462
TOTAL EXPENSES	12,486,565	-	12,486,565
CHANGE IN NET ASSETS	(1,423,181)	(278,762)	(1,701,943)
NET ASSETS, BEGINNING OF YEAR	3,620,647	3,344,599	6,965,246
NET ASSETS, END OF YEAR	\$ 2,197,466	\$ 3,065,837	\$ 5,263,303

OAKLAND SCHOOL FOR THE ARTS
STATEMENT OF FUNCTIONAL EXPENSES
For the Fiscal Year Ended June 30, 2022

	Program Services	Support Services	Other Services	Total
	Education	Management and General	Fundraising	
Certificated salaries	\$ 4,880,482	\$ 741,161	\$ 51,081	\$ 5,672,723
Classified salaries	176,460	739,439	260,905	1,176,805
Employee benefits	1,617,994	216,108	53,053	1,887,156
Books and supplies	139,316	14,697	3,097	157,110
Travel and conferences	3,510	1,028	217	4,754
Dues and memberships	5,418	1,586	334	7,339
Insurance	50,814	14,878	3,135	68,827
Operation and housekeeping services	303,658	88,907	18,734	411,298
Rental, leases, and repairs, and non-capit	1,123,909	296,888	62,557	1,483,354
Professional/consulting services and ope	1,014,941	257,361	54,230	1,326,531
Fundraising expense	-	-	33,646	33,646
Interest expense	326	96	20	442
Communications	31,711	9,285	1,956	42,952
District oversight fee	70,995	-	-	70,995
Depreciation	105,305	30,832	6,497	142,634
Total expenses	<u>\$ 9,524,839</u>	<u>\$ 2,412,264</u>	<u>\$ 549,462</u>	<u>\$ 12,486,565</u>

OAKLAND SCHOOL FOR THE ARTS
STATEMENT OF CASH FLOWS
For the Fiscal Year Ended June 30, 2022

CASH FLOWS FROM OPERATING ACTIVITIES:

Change in net assets	\$ (1,701,943)
Adjustments to reconcile change in net assets to net cash used in operations:	
Depreciation	142,634
(Increase) decrease in operating assets:	
Accounts receivable	1,018,198
Prepaid expenses and other assets	7,300
Deposits	(42,203)
Unconditional promise to give	528,839
Increase (decrease) in operating liabilities:	
Accounts payable	174,820
Deferred revenue	75,393
Accrued expenses	(1,811,590)
Net cash used in operating activities	<u>(1,608,552)</u>

CASH FLOWS FROM INVESTING ACTIVITIES:

Purchase of tenant improvements	<u>(20,927)</u>
Net cash used in investing activities	<u>(20,927)</u>

CASH FLOWS FROM FINANCING ACTIVITIES:

Proceeds from note payable	<u>500,000</u>
Net cash provided by financing activities	<u>500,000</u>

NET DECREASE IN CASH AND CASH EQUIVALENTS (1,129,479)

CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR 3,359,770

CASH AND CASH EQUIVALENTS, END OF YEAR \$ 2,230,291



OAKLAND SCHOOL FOR THE ARTS

NOTES TO FINANCIAL STATEMENTS

June 30, 2022

1. ORGANIZATION AND MISSION

Oakland School for the Arts (the "Organization") is a non-profit public benefit corporation. The Organization petitioned and was approved through Oakland Unified School District for a charter renewal for a five-year period ending June 30, 2025. The Organization's initial charter was approved by the State of California Department of Education on October 11, 2000.

The Organization balances an immersive arts program with a comprehensive academic curriculum, providing students unique opportunities for learning, expression, innovation and personal growth. The Organization's arts and academic programs build discipline and confidence, effectively preparing creative youth to achieve their potential both in and outside of the arts. The Organization's graduates will be prepared to attend four-year universities of their choice.

The Organization commenced operations during the 2002-2003 fiscal year and currently serves approximately 776 students in grade 6 through grade 12.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Financial Statement Presentation

In accordance with Financial Accounting Standards Board ("FASB") Accounting Standards Update ("ASU") 2016-14, Not for Profit entities (Topic 958), Presentation of Financial Statements of Not-for-Profit Entities, the Organization reports information regarding its financial position and activities according to two classes of net assets: net assets without donor restrictions and net assets with donor restrictions.

Net assets without donor restrictions

Net assets available for use in general operations and not subject to donor (or certain grantor) restrictions.

Net assets with donor restrictions

Net assets subject to donor (or certain grantor) imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Donor imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both. There were \$3,065,837 in net assets with donor restrictions as of June 30, 2022 (see Note 10).

Accounting Method – Basis of Accounting

The financial statements were prepared in accordance with accounting principles generally accepted in the United States of America ("GAAP") as applicable to not-for-profit organizations. The Organization uses the accrual basis of accounting, under which revenues are recognized when they are earned and expenditures are recognized in the accounting period in which the liability is incurred.

OAKLAND SCHOOL FOR THE ARTS
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Use of Estimates

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Income Taxes

The Organization is exempt from income taxes under Internal Revenue Code (“IRC”) Section 501(c)(3). It is, however, subject to income taxes from activities unrelated to its tax-exempt purpose. The Organization uses the same accounting methods for tax and financial reporting.

GAAP provides accounting and disclosure guidance about positions taken by an entity in its tax returns that might be uncertain. Management has considered its tax positions and believes that all of the positions taken in its federal and state exempt organization tax returns are more likely than not to be sustained upon examination. The Organization’s returns are subject to examination by federal and state taxing authorities, generally for three years and four years, respectively, after they are filed.

Cash and Cash Equivalents

Cash is from time to time variously composed of cash on hand and cash in banks. The Organization considers all highly liquid instruments with maturities of three months or less at time of acquisition to be cash equivalents. As of June 30, 2022, there were \$1,117,554 of cash equivalents.

Investments

The Organization presents its investments in accordance with the Financial Accounting Standards Board (“FASB”) Accounting Standards Codification (“ASC”) 958-320, *Not-For-Profit Entities - Investments Debt & Equity Securities*. Under ASC 958-320, investments in marketable securities with readily determinable fair values and all investments in debt securities are reported at their fair values in the Statement of Financial Position. The fair values of these investments are subject to change based on the fluctuations of market values. Unrealized gains and losses are included in the change in net assets. Investment income and gains restricted by a donor are reported as increases in unrestricted net assets if the restrictions are met (either by the passage of time or by use) in the reporting period in which the income and gains are recognized.

Fair Value Measurements

ASC 820, *Fair Value Measurements and Disclosures* (“ASC 820”) establishes a framework for measuring fair value. That framework provides for a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value.

OAKLAND SCHOOL FOR THE ARTS
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Fair Value Measurements (continued)

The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets and liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy under ASC 820 are described as follows:

- Level 1 – Inputs to the valuation methodology are quoted prices (unadjusted) in active markets for identical assets or liabilities that the Organization can access at the measurement date.
- Level 2 – Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly, such as:
 - Quoted prices for similar assets or liabilities in active markets;
 - Quoted prices for identical or similar assets or liabilities in inactive markets;
 - Inputs other than quoted prices that are observable for the asset or liability;
 - Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

- Level 3 – Inputs that are unobservable inputs for the asset or liability.

Accounts Receivable

Accounts receivable are recorded based on the amount expected to be collected from the federal and state government agencies. The amount recorded is based on apportionment schedules issued by the California Department of Education throughout the fiscal year. Management believes that collections of accounts receivable is reasonably assured based on the nature of the receivable coming from government agencies. As such, no allowance for doubtful accounts has been provided.

Fixed Assets

Fixed assets are recorded at cost and depreciated under the straight-line method over their estimated useful lives of 5 to 10 years. Repair and maintenance costs, which do not extend the useful lives of the asset, are charged to expense. The cost of assets, sold or retired, and related amounts of accumulated depreciation are eliminated from the accounts in the year of disposal, and any resulting gain or loss is included in the earnings. Management has elected to capitalize and depreciate all assets costing \$5,000 or more; all other assets are charged to expense in the year incurred.

OAKLAND SCHOOL FOR THE ARTS
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Deferred Revenue

Deferred revenue represents grant funds received, but not expended. These funds must be expended in accordance with the provisions of the contract to which they apply or refunded if not expended under the terms of the contract. As of June 30, 2022, the Organization had \$188,059 deferred revenue related to the grants as shown below:

A-G Completion Improvement Grant	\$ 39,371
Expanded Learning Opportunities Grant	6,411
Expanded Learning Opportunities Program	45,500
Elementary and Secondary School Emergency Relief	66,018
Governor's Emergency Education Relief	4,121
Kitchen Infrastructure and Training	<u>26,638</u>
Total funds received but not expended	<u>\$ 188,059</u>

Compensated Absences

Accumulated unpaid employee vacation benefits are recognized as current liabilities of the Organization. Accumulated sick leave benefits are not recognized as liabilities of the Organization. The Organization's policy is to record sick leave as an operating expense in the period taken since such benefits do not vest nor is payment probable; however, unused sick leave may be added to the creditable service period for calculation of retirement benefits when the employee retires.

Revenue Sources and Recognition

The Organization primarily receives funds from the California Department of Education ("CDE"). Revenue limit sources and state revenues received from the CDE are determined based on the Organization's average daily attendance ("ADA") of students and recognized in the period the ADA occurs.

Contributions and Grants

The Organization receives federal, state and local revenues for the enhancement of various educational programs. This assistance is generally received based on applications submitted to and approved by various granting agencies.

The Organization recognizes federal revenue to the extent that eligible expenditures have been incurred.

OAKLAND SCHOOL FOR THE ARTS
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Revenue Sources and Recognition (continued)

Revenue from contributions and grant income is evaluated under Accounting Standards Update (“ASU”) 2018-08 and is accounted for as nonreciprocal transactions. Unconditional contributions and grants received are recorded as net assets with donor restrictions or net assets without donor restrictions depending on the existence and nature of any donor restrictions. Support that is not restricted by the donor is reported as an increase in net assets without restrictions. All other donor restricted support is reported as an increase in net assets with donor restrictions. When a restriction expires (that is when a stipulated time restrictions ends or purpose restriction is accomplished), net assets with donor restrictions are reclassified to net assets without donor restrictions.

Functional Allocation of Expenses

The costs of providing the program services have been summarized on a functional basis in the statement of activities. Accordingly, certain costs have been allocated among the program services based on employees’ time incurred and managements’ estimates of the usage of resources.

New Accounting Pronouncements

In February 2016, the FASB issued ASU 2016-02, *Leases* (“Topic 842”). Topic 842 requires a lessee to recognize a lease asset representing its right to use the underlying asset for the lease term, and a lease liability for the present value of payments to be made to lessor, on its statement of financial position for all leases greater than 12 months. In June 2020, the FASB issued ASU 2020-05, *Revenue from Contracts with Customers and Leases*, which deferred the effective date of Topic 842 for the Organization until its fiscal year ending June 30, 2023 and interim periods within its fiscal year ending June 30, 2024. Although the full impact of this new guidance on the Organization’s financial statements has not yet been determined, the future adoption of this guidance will require the Organization to record assets and liabilities on its statement of financial position relating to facility and other leases currently being accounted for as operating leases (See Note 11).

Reclassifications

Certain reclassifications have been made to the beginning net assets included in the accompanying Statement of Activities to conform to the 2022 presentation. There were no effects on the beginning net assets at June 30, 2021, the change in net assets for the year ended June 30, 2022, or ending net assets at June 30, 2022 as a result of these reclassifications.

OAKLAND SCHOOL FOR THE ARTS
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

3. CASH AND CASH EQUIVALENTS

Cash and cash equivalents at June 30, 2022 consisted of the following:

Cash in banks	\$ 1,112,737
Cash equivalents	<u>1,117,554</u>
Total cash and cash equivalents	<u>\$ 2,230,291</u>

Cash balances held in banks are insured up to \$250,000 by the Federal Deposit Insurance Corporation ("FDIC") or \$500,000 by the Securities Investor Protection Corporation ("SPIC") plus \$1,900,000 of additional coverage on the brokerage account through the Lloyd's of London Syndicate. The Organization maintains its cash in bank deposit accounts that at times may exceed federally insured limits. The Organization has not experienced any losses in such accounts. At June 30, 2022, the Organization had \$919,698 in excess of FDIC and SPIC insured limits.

4. ACCOUNTS RECEIVABLE

Accounts receivable at June 30, 2022, consisted of the following:

Revenue limit sources:

Education protection account	\$ 1,127,283
In-lieu of property taxes	335,655
Federal revenues	143,767
State revenues	342,374
Local revenues:	
Measure N	316,555
Miscellaneous	<u>19,969</u>
Total accounts receivable	<u>\$ 2,285,603</u>

5. FIXED ASSETS

Fixed assets at June 30, 2022, consisted of the following:

Building and leasehold improvements	\$ 5,957,169
Furniture, fixtures and equipment	2,781,340
Less: accumulated depreciation	<u>(8,655,942)</u>
Total fixed assets, net	<u>\$ 82,567</u>

During the fiscal year ended June 30, 2022, \$142,634 was charged to depreciation expense.

OAKLAND SCHOOL FOR THE ARTS
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

6. PREPAID EXPENSES AND OTHER ASSETS

Prepaid expenses and other assets at June 30, 2022, consisted of the following:

Rent	\$	13,828
Insurance		72,148
Memberships		32,888
Operations		4,639
Miscellaneous		4,451
Total prepaid expenses and other assets	\$	<u>127,953</u>

7. UNCONDITIONAL PROMISE TO GIVE

On April 15, 2006, as part of an agreement with the Oakland Port Authority, an advertising company agreed to provide the greater of \$367,500 or 31.5% of gross revenue of an advertising billboard per year for Year 1 through Year 5 and the greater of \$367,500 or 35.0% of gross revenue for Year 6 through Year 20. In May 2008, revenue from an additional advertising billboard was unconditionally promised from the same advertising company to provide the greater of \$157,500 or 13.5% of gross revenue for Year 1 through Year 5 and the greater of \$157,500 or 15.0% of gross revenues for Year 6 through Year 20. Per the agreement, revenues generated from the billboard advertising are to be used for rent and other facilities related expenses. There were no revenues recorded under these agreements for the fiscal year ended June 30, 2022.

This amount is reflected in the financial statements as an unconditional promise to give and as net assets with donor restrictions as of June 30, 2022.

Current		
BillBoard 1	\$	367,500
Billboard 2		157,500
	\$	<u>525,000</u>
Non Current		
BillBoard 1		1,404,911
Billboard 2		997,500
	\$	<u>2,402,411</u>
Total unconditional promise to give	\$	<u>2,927,411</u>

OAKLAND SCHOOL FOR THE ARTS
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

8. ACCRUED EXPENSES

Accrued expenses at June 30, 2022, consisted of the following:

Wages and benefits payable	\$	845,691
Compensated absences		93,301
Due to grantor government		532,263
Miscellaneous		6,315
Total accrued expenses	\$	<u>1,477,570</u>

9. NOTE PAYABLE

On March 18th, 2022, the US Small Business Administration ("SBA") issued a loan in the form of a promissory note to the Organization. The purpose of the loan was to help alleviate economic impact caused by the Covid-19 pandemic. The loan amount of \$500,000 has an annual interest rate of 2.57% and matures 30 years from the date of issuance. Monthly installment payments of principal and interest are \$2,244 and begin 24 months from the date of the promissory note. At June 30, 2022, the outstanding balance on the note was \$500,000.

As of June 30, 2022, future minimum principal payments are summarized as follows:

2024	\$	3,302
2025		13,437
2026		13,812
2027		14,196
2028		14,595
Thereafter		440,658
Total	\$	<u>500,000</u>

OAKLAND SCHOOL FOR THE ARTS
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

10. NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions consist of unconditional promise to give, and entitlements received but not expended as of June 30, 2022. At June 30, 2022, the Organization had the following net assets with donor restrictions:

Unconditional promise to give	\$ 2,927,411
Other donor restricted net assets	94,081
California Clean Energy Jobs Act - Prop 39	26,017
Measure N	11,504
Lottery Proposition 20	6,824
Total net assets with donor restrictions	<u>\$ 3,065,837</u>

11. OPERATING LEASES

The Organization leases facilities and office equipment under operating lease agreements expiring at various times through June 2025. Future minimum lease payments consist of the following:

<u>Year Ending</u> <u>June 30,</u>	<u>Lease</u> <u>Payments</u>
2023	\$ 1,088,985
2024	521,265
2025	433,747
Total future lease payments	<u>\$ 2,043,997</u>

The Organization recognizes escalating rent provisions on a straight-line basis over the lease term. There was no material amount of deferred rent as of June 30, 2022. For the fiscal year ended June 30, 2022, operating lease expense was \$1,168,791.

12. EMPLOYEE RETIREMENT SYSTEMS

Qualified employees are covered under multiple-employer defined benefit pension plans maintained by agencies of the State of California. Certificated employees are members of the State Teachers' Retirement System ("STRS").

OAKLAND SCHOOL FOR THE ARTS
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

12. EMPLOYEE RETIREMENT SYSTEMS (continued)

Plan Description and Funding Policy

STRS

Plan Description

The Organization contributes to STRS, a cost-sharing multiple-employer public employee retirement system defined benefit pension plan administered by STRS. The plan provides retirement, disability and survivor benefits to beneficiaries. Benefit provisions are established by State statutes, as legislatively amended, within the State Teachers' Retirement Law. According to the most recently available actuarial valuation report as of June 30, 2021, total plan net assets are \$293 billion, the total actuarial present value of projected plan benefits is \$414.4 billion, contributions from all employers totaled \$5.6 billion and the plan is 73.0% funded. The Organization did not contribute more than 5% of the total contributions to the plan.

Copies of the STRS annual financial reports may be obtained from STRS, 7667 Folsom Boulevard, Sacramento, CA 95826 and www.calstrs.com.

Funding Policy

Active plan members are required to contribute 10.25% or 10.205% of their salary and the Organization is required to contribute an actuarially determined rate. The actuarial methods and assumptions used for determining the rate are those adopted by the STRS Teachers' Retirement Board. The required employer contribution rate for fiscal year 2021-2022 was 16.92% of annual payroll. The contribution requirements of the plan members are established by state statute. The Organization's contributions to STRS for the fiscal year ending June 30, 2022, were \$887,399 and equal 100% of the required contributions for the year.

13. LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS

As part of its liquidity management, the Organization has a goal to maintain financial assets on hand to meet 1 year of normal operating expenses. The Organization's goal is to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due. The Organization does not have a line of credit available to assist with liquidity management.

The Organization's financial assets available within one year of the Statement of Financial Position date for general expenditures are as follows:

Cash and cash equivalents	\$ 2,230,291
Accounts receivable	2,285,603
Less: Net assets with donor restriction included in cash and accounts receivable	<u>(2,927,411)</u>
Total financial assets available within one year	<u>\$ 1,588,483</u>

OAKLAND SCHOOL FOR THE ARTS
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

14. COMMITMENTS AND CONTINGENCIES

State Allowances, Awards, and Grants

The Organization has received state funds for specific purposes that are subject to review and audit by the grantor agencies. Although such audits could generate expenditure disallowances under terms of the grants, management believes that any required reimbursement will not be material.

15. SUBSEQUENT EVENTS

The Organization's management has evaluated events or transactions that may occur for potential recognition or disclosure in the financial statements through **December XX, 2022**, which is the date the financial statements were available to be issued. Management has determined that there were no subsequent events or transactions that would have a material impact on the current year financial statements.

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SUPPLEMENTARY INFORMATION

**OAKLAND SCHOOL FOR THE ARTS
ORGANIZATION
June 30, 2022**

Oakland School for the Arts is a grade 6 through grade 12 Charter School and was granted its charter renewal by Oakland Unified School District through June 30 2025, pursuant to the terms of the Charter School Act of 1992, as amended.

The Board of Directors for the fiscal year ended June 30, 2022, was comprised of the following members:

Name	Office	Term	Term Expiration
Josefina Alvarado Mena	Chair	3 Years	June 30, 2022
Wei-Ling Huber	Secretary	3 Years	June 30, 2022
Jason Reimann	Member	3 Years	June 30, 2022
Dewayne Walton	Vice Chair	3 Years	June 30, 2022
Safia Fasah	Member	3 Years	June 30, 2025
Daz Hearon	Student Representative	1 Year	June 30, 2022

Name	Position
-------------	-----------------

Michael Oznowicz

Executive Director

Joyce Montgomery

Interim Finance Manager

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OAKLAND SCHOOL FOR THE ARTS
SCHEDULE OF AVERAGE DAILY ATTENDANCE
June 30, 2022

	<u>Second Period Report</u>	<u>Annual Report</u>
Grade 6	113.89	114.21
Grades 7 - 8	214.76	214.80
Grades 9 -12	406.66	406.48
Total	<u>735.31</u>	<u>735.49</u>

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**OAKLAND SCHOOL FOR THE ARTS
SCHEDULE OF INSTRUCTIONAL TIME
For the Fiscal Year End June 30, 2022**

Grade Level	Actual 2021-2022 Minutes Requirements	Actual 2021-2022 Minutes	Number of traditional calendar days	Status
Grade 6	54,000	61,780	177	In compliance
Grade 7	54,000	61,780	177	In compliance
Grade 8	54,000	61,780	177	In compliance
Grade 9	64,800	67,195	177	In compliance
Grade 10	64,800	67,195	177	In compliance
Grade 11	64,800	67,195	177	In compliance
Grade 12	64,800	67,195	177	In compliance

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OAKLAND SCHOOL FOR THE ARTS
RECONCILIATION OF UNAUDITED ACTUALS
For the Fiscal Year End June 30, 2022

June 30, 2022, Charter School Unaudited Actuals Financial Report -- Alternative Form, Ending Fund Balance	<u>\$ 5,200,222</u>
Adjustments and reclassifications:	
Increasing (decreasing) the fund balance:	63,079
Rounding	<u>2</u>
Net adjustments and reclassifications	<u>63,081</u>
June 30, 2022, audited financial statement net assets	<u>\$ 5,263,303</u>

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OTHER INDEPENDENT AUDITORS' REPORT

**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

Board of Directors
Oakland School for the Arts
Oakland, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Oakland School for the Arts (a nonprofit organization), which comprise the statement of financial position as of June 30, 2022, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated **December XX, 2022**.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Oakland School for the Arts' internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Oakland School for the Arts' internal control. Accordingly, we do not express an opinion on the effectiveness of Oakland School for the Arts' internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Oakland School for the Arts' financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

BAKER TILLY US, LLP

San Diego, California
December XX, 2022

INDEPENDENT AUDITORS' REPORT ON STATE COMPLIANCE

Board of Directors
Oakland School for the Arts
Oakland, California

Report on Compliance for Each State Program

We have audited Oakland School for the Arts' compliance with the types of compliance requirements described in the *2021-22 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel, that could have a direct and material effect on each of Oakland School for the Arts' state programs for the fiscal year ended June 30, 2022. Oakland School for the Arts' state programs are identified below.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its state programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of Oakland School for the Arts' state programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the State's Audit Guide, *2021-22 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a state program occurred. An audit includes examining, on a test basis, evidence about Oakland School for the Arts' compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each state program. However, our audit does not provide a legal determination of Oakland School for the Arts' compliance. In connection with the audit referred to above, we selected transactions and records to determine the Organization's compliance with the state laws and regulations applicable to the following items:

Description	Procedures Performed
California Clean Energy Jobs Act	Not Applicable
After/Before School Education and Safety Program	Not Applicable
Proper Expenditure of Education Protection Account Funds	Yes
Local Control and Accountability Plan	Yes
Unduplicated Local Control Funding Formula Pupil Counts	Yes
Independent Study-Course Based	Not Applicable
Attendance	Yes
Mode of Instruction	Yes
Nonclassroom-Based Instruction/Independent Study	Not Applicable
Determination of Funding for Nonclassroom-Based Instruction	Not Applicable
Annual Instructional Minutes - Classroom Based	Yes
Charter School Facility Grant Program	Yes
Immunizations	Yes
Educator Effectiveness	Yes
Expanded Learning Opportunities Grant	Yes
Career Technical Education Incentive Grant	Yes
In-Person Instruction Grant Funding	Yes

The term “Not Applicable” is used above to mean either that the Organization did not offer the program during the current fiscal year, or that the program applies only to a different type of local education agency.

Opinion on State Programs

In our opinion, Oakland School for the Arts complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its state programs for the fiscal year ended June 30, 2022.

The purpose of this report on state compliance is solely to describe the scope of our testing of state compliance and the results of that testing based on the requirements of the *2021-22 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. Accordingly, this report is not suitable for any other purpose.

BAKER TILLY US, LLP

San Diego, California
 December XX, 2022

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FINDINGS AND RECOMMENDATIONS

OAKLAND SCHOOL FOR THE ARTS
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS
For the Fiscal Year Ended June 30, 2022

A. Summary of Auditor's Results

1. Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

One or more material weaknesses identified? Yes X No

One or more significant deficiencies identified that are not considered to be material weaknesses? Yes X None Reported

Noncompliance material to financial statements noted? Yes X No

2. Federal Awards

Internal control over major programs:

One or more material weaknesses identified? Yes N/A No

One or more significant deficiencies identified that are not considered to be material weaknesses? Yes N/A None Reported

Type of auditor's report issued on compliance for major programs: N/A

Any audit findings disclosed that are required to be reported under section 200.516 Audit Findings paragraph (a) of OMB Uniform Guidance? Yes N/A No

Identification of major programs:

CFDA Number(s) Name of Federal Program or Cluster

The Organization did not have over \$750,000 in Federal Expenditures.

Dollar threshold used to distinguish between type A and type B programs: N/A

Auditee qualified as low-risk auditee? Yes N/A No

**OAKLAND SCHOOL FOR THE ARTS
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
For the Fiscal Year Ended June 30, 2022**

<u>Findings/Recommendations</u>	<u>Current Status</u>	<u>Explanation If Not Implemented</u>
None	None	None

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_____ **Charter School**

Resolution No. _____

**Notification to ACOE of Bank Account, or Change in Bank Account,
for Electronic (ACH) Receipt of Pass-Through Apportionment Funding**

WHEREAS, the _____ Charter School (hereafter “Charter School”) has elected to receive all pass-through apportionment funding directly from the Alameda County Office of Education (hereafter “ACOE”); and

WHEREAS, ACOE currently uses an ACH payment transfer process as the mechanism for payment of pass-through apportionment funding to all direct-funded charter schools; and

WHEREAS, the Charter School hereby intends to use the bank account listed below for the purpose of receiving all pass-through apportionment funding payments from ACOE; and

WHEREAS, the bank account listed below, if applicable, hereby replaces any bank account previously established, approved and used by ACOE for the purpose of receiving pass-through apportionment funding; and

WHEREAS, the bank account listed below has been established in the operating name of the Charter School and the Charter School has full custodial rights to the account, including withdrawal privileges; and

WHEREAS, the account listed below does not belong to any third-party recipient of the Charter School’s apportionment funding;

NOW, THEREFORE, BE IT RESOLVED that the Governing Board of the Charter School hereby requests and approves that ACOE transmit electronically all pass-through apportionment funding payments to the Charter School’s bank account as listed below. A voided check is also attached for this account.

Bank Name:	
Bank Address:	
Account Name:	
Account Number:	
Routing Number:	

REQUIRED
**STAPLE
 VOIDED
 CHECK
 HERE**
 (over check
 sample)
 ➔

Name _____ 2400
 Address, City, State, Zip _____ 91-548/1221
 _____ 19 _____
 PAY TO THE ORDER OF _____ \$ _____
 _____ DOLLARS
 Bank Name _____
 Address, City, State, Zip _____
 FOR _____
 ⑆ 22105278⑆ 6724301068⑈ 2400⑈
 Routing Number Account Number Check Number

The Charter School, through passage of this resolution, hereby authorizes ACOE to initiate credit entries and, if necessary, debit entries and adjustments for any credit entries in error, to the account indicated above, and the depository institution named above, to credit and/or debit the same to such account.

This authority is to remain in full force and effect until ACOE has received written notification via an approved board resolution from the Charter School of the closure or modification of this account. Such changes will be made in such time and in such a manner as to afford ACOE and ACOE’s ACH bank with a reasonable opportunity to act upon it.

PASSED AND ADOPTED by the Governing Board of the _____

Charter School on this ____ day of _____, _____ by the following vote:

- AYES:
- NOES:
- ABSENT:
- ABSTENTIONS:

 Clerk of the Board of Trustees

 Charter School

Summit Bank

December 12, 2022

Oakland School for the Arts
530 18th Street
Oakland, CA 94612

Subject: Letter of account verification of new account for Oakland School for the Arts
Account number: 0120044599
Routing number: 121138958

To Whom It May Concern:

This letter is to confirm that we opened the above referenced new account for Oakland School for the Arts due to fraudulent activity on their existing account.

Again, the new account number is 0120044599 and the bank routing number is 121138958.

Should you require additional information please feel free to call us (510) 839-8800.

Sincerely,



Zack Noman
Branch Service Manger

Name _____

Account No _____

90-3895/1211

DATE _____

PAY
TO THE
ORDER OF _____

\$ _____

DOLLARS



Summit Bank

P.O. BOX 898 2801 BROADWAY
OAKLAND, CA 94604-0898

FOR _____

⑆ 121138958⑆

0120044599⑈