



Oakland Military Institute, College Preparatory Academy

Regular Board Meeting

Published on November 23, 2022 at 11:32 AM PST

Date and Time

Thursday April 14, 2022 at 3:30 PM PDT

Location

Join Zoom Meeting

[https://omiacademy.zoom.us/j/98656590727?](https://omiacademy.zoom.us/j/98656590727?pwd=Z3UrbjJhemsvSWJYZTFuMFg4WDI0UT09)

[pwd=Z3UrbjJhemsvSWJYZTFuMFg4WDI0UT09](https://omiacademy.zoom.us/j/98656590727?pwd=Z3UrbjJhemsvSWJYZTFuMFg4WDI0UT09)

Meeting ID: 986 5659 0727

Passcode: 399198

Or

Dial:

1(669) 900-6833

Meeting ID: 986 5659 0727

Passcode: 399198

MODIFIED MEETING PROCEDURES DURING COVID-19 (CORONAVIRUS)

PANDEMIC: As per Executive Order N-29-20 from Governor Newsom, Oakland Military Institute's Board Meetings will move to a virtual/teleconferencing environment using Zoom. The purpose of the Governor's executive order is to control the spread of Coronavirus (COVID-19) and to reduce and minimize the risk of infection by "limiting attendance at public assemblies, conferences, or other mass events." The intent is not to limit public participation, but rather to protect public health by following the Governor's Stay at Home executive order and the Alameda County's Shelter in Place order.

Agenda

	Purpose	Presenter	Time
I. Opening Items			3:30 PM
A. Roll Call			
B. Call the Meeting to Order			
CALL TO ORDER: The Chairman of the Governing Board of Directors will call the Oakland Military Institute College Preparatory Academy meeting to order at 3:30 PM, or as soon thereafter as possible.			
C. Public Comment			
INVITATION TO ADDRESS THE BOARD: Non-agenda and Closed Session items. Summary: Due to health and safety concerns related to the COVID-19 coronavirus, this meeting will be conducted by videoconference and/or telephone call on Zoom. A quorum of the board will be participating by videoconference or telephone call in accordance with Executive Order N-29-20. To address the Board, members of the public must access the meeting via Zoom (refer to instructions above under Location). Those requesting to address the Board will have a total of two (2) minutes. If anyone has any questions or concerns please contact the Administrative Assistant Ms. Kristie Briseno at kbriseno@omiacademy.org			
D. Ordering of the Agenda			
II. Approval of Consent Items			
A. Minutes of March 10, 2022 Regular Meeting	Approve Minutes	Kristie Briseno	
B. OMI Bank Account Activity (March 1, 2022 - March 31, 2022)	Vote	Vincent Salazar	
C. Personnel Report	Vote	Kathryn Wong	
III. Superintendent's Update			
Superintendent Dr. Dodson will provide the OMI Board an update on the following items:			
• Staff Recruitment			
• OUSD Charter Committee Site Visit			
IV. Information/Discussion Items			
A. Cashflow Update	Discuss	Vincent Salazar	
B. FCMAT Exit Letter	FYI	Michelle Giacomini	
V. Action Items			

	Purpose	Presenter	Time
A. Approve 2020-21 Independent Financial Audit Report	Vote	Vincent Salazar	
B. Approve Resolution on Authorizing Use of Remote Teleconferencing Provisions (AB 361)	Vote	Michael Dodson	

VI. Board Member Comments

VII. Closing Items

- A.** Adjourn to Closed Session Discuss
 Public Employee Performance Evaluation Pursuant to Government Code 54954.2
 - Superintendent's Evaluation

- B.** Reconvene to Open Session FYI
 Announcement of Actions Taken In Closed Session.

- C.** Adjourn Meeting Vote

Coversheet

Minutes of March 10, 2022 Regular Meeting

Section: II. Approval of Consent Items
Item: A. Minutes of March 10, 2022 Regular Meeting
Purpose: Approve Minutes
Submitted by:
Related Material: Minutes for Regular Board Meeting on March 10, 2022

BACKGROUND:

The Oakland Military Institute (OMI) College Preparatory Academy held a Regular Board Meeting on March 10, 2022.

RECOMMENDATION:

The OMI Board of Directors approve the attached minutes for the Regular Board Meeting held on March 10, 2022.



Oakland Military Institute, College Preparatory Academy

Minutes

Regular Board Meeting

Date and Time

Thursday March 10, 2022 at 3:30 PM

Location

Join Zoom Meeting

<https://omiacademy.zoom.us/j/93572042403?pwd=bW5EOEZmNzRWTkl2R1Z5UG1odjNuZz09>

Meeting ID: 935 7204 2403

Passcode: 795515

Or dial:

(669) 900-6833

Meeting ID: 935 7204 2403

Passcode: 795515

MODIFIED MEETING PROCEDURES DURING COVID-19 (CORONAVIRUS) PANDEMIC: As per Executive Order N-29-20 from Governor Newsom, Oakland Military Institute's Board Meetings will move to a virtual/teleconferencing environment using Zoom. The purpose of the Governor's executive order is to control the spread of Coronavirus (COVID-19) and to reduce and minimize the risk of infection by "limiting attendance at public assemblies, conferences, or other mass events." The intent is not to limit public participation, but rather to protect public health by following the Governor's Stay at Home executive order and the Alameda County's Shelter in Place order.

Directors Present

D. Baldwin (remote), G. Hendrie (remote), J. Breckenridge (remote), J. Brown (remote), J. Wire (remote)

Directors Absent

D. Clisham, J. Gabrielli

Guests Present

23 guests joined via Zoom (remote), J. Vargas, K. Briseno, K. Wong, M. Dodson, S. Lipsey, T. James, V. Salazar

I. Opening Items

A. Roll Call

B. Call the Meeting to Order

J. Brown called a meeting of the board of directors of Oakland Military Institute, College Preparatory Academy to order on Thursday Mar 10, 2022 at 3:37 PM.

C. Public Comment

Ms. Cindy Murphy shared her concerns about the social-emotional wellbeing of OMI cadets. Cadets are struggling to get acclimated to in-person learning and there is a need for a mental health counselor. Ms. Murphy also shared concerns regarding training and coaching for teachers. Without proper training some of the tools provided to teachers cannot be used/implemented.

D. Ordering of the Agenda

J. Wire made a motion to adopt the ordering of the agenda.

J. Breckenridge seconded the motion.

The board **VOTED** unanimously to approve the motion.

Roll Call

J. Breckenridge	Aye
J. Gabrielli	Absent
D. Baldwin	Aye
D. Clisham	Absent
G. Hendrie	Aye
J. Brown	Aye
J. Wire	Aye

II. Approval of Consent Items

A. Minutes of February 10, 2022 Regular Meeting

J. Breckenridge made a motion to approve the minutes from Regular Board Meeting on 02-10-22.

D. Baldwin seconded the motion.

The board **VOTED** unanimously to approve the motion.

Roll Call

J. Breckenridge	Aye
J. Gabrielli	Absent
G. Hendrie	Aye
D. Clisham	Absent
D. Baldwin	Aye
J. Brown	Aye
J. Wire	Aye

B. OMI Bank Account Activity (February 1, 2022 - February 28, 2022)

J. Breckenridge made a motion to approve the bank account activity from February 1, 2022 - February 28, 2022.

D. Baldwin seconded the motion.

The board **VOTED** unanimously to approve the motion.

Roll Call

D. Baldwin	Aye
J. Brown	Aye
J. Gabrielli	Absent
J. Wire	Aye
D. Clisham	Absent
G. Hendrie	Aye
J. Breckenridge	Aye

C. Personnel Report

J. Breckenridge made a motion to approve all personnel changes.

D. Baldwin seconded the motion.

The board **VOTED** unanimously to approve the motion.

Roll Call

G. Hendrie	Aye
J. Brown	Aye
J. Breckenridge	Aye
D. Clisham	Absent
D. Baldwin	Aye
J. Gabrielli	Absent
J. Wire	Aye

III. Superintendent's Update

A. Grades/GPA for Semester I

Superintendent Dr. Dodson presented the grades and GPA from semester I. This included students who have failed by periods, core classes, and failed core classes by ethnicity and race.

Board Member Wire requested OMI keep track of the progress of students who are failing and have failed classes. There will be a huge need for summer school this year.

B. Student Recruitment

Ms. Sonja Shin presented a PowerPoint presentation to give the board an update on recruitment. She shared marketing objectives and strategies to increase student applications for the 2022-23 school year.

IV. Information/Discussion Items

A. Cashflow Update

LTC Salazar presented the updated cashflow report.

V. Action Items

A. Approve Second Interim Budget Report

J. Wire made a motion to approve the Second Interim Budget Report.

D. Baldwin seconded the motion.

The board **VOTED** unanimously to approve the motion.

Roll Call

G. Hendrie	Aye
J. Gabrielli	Absent
D. Clisham	Absent
J. Brown	Aye
D. Baldwin	Aye
J. Wire	Aye
J. Breckenridge	Aye

B. Approve 2020-21 Independent Financial Audit Report

Action Item B was tabled and will be presented at the April board meeting.

C. Approve Resolution on Authorizing Use of Remote Teleconferencing Provisions (AB 361)

J. Wire made a motion to approve the Resolution on Authorizing Use of Remote Teleconferencing Provisions.

D. Baldwin seconded the motion.

The board **VOTED** unanimously to approve the motion.

Roll Call

J. Wire	Aye
J. Brown	Aye
G. Hendrie	Aye
D. Baldwin	Aye
J. Breckenridge	Aye
J. Gabrielli	Absent
D. Clisham	Absent

VI. Closing Items

A. Adjourn to Closed Session

Public Employee Performance Evaluation Pursuant to Government Code 54954.2 a. Superintendent's Evaluation

The OMI Board of Directors adjourned to Closed Session at 5:07 PM

B. Reconvene to Open Session

The OMI Board of Directors reconvened from Closed Session at 6:00 PM
No action was required.

C. Adjourn Meeting

D. Baldwin made a motion to adjourn the meeting.
J. Breckenridge seconded the motion.
The board **VOTED** unanimously to approve the motion.

Roll Call

J. Breckenridge	Aye
G. Hendrie	Aye
J. Gabrielli	Absent
D. Clisham	Absent
D. Baldwin	Aye
J. Wire	Aye
J. Brown	Aye

There being no further business to be transacted, and upon motion duly made, seconded and approved, the meeting was adjourned at 6:02 PM.

Respectfully Submitted,
J. Brown

Coversheet

OMI Bank Account Activity (March 1, 2022 - March 31, 2022)

Section: II. Approval of Consent Items
Item: B. OMI Bank Account Activity (March 1, 2022 - March 31, 2022)
Purpose: Vote
Submitted by:
Related Material: OMI's Payments issued March 2022.pdf

BACKGROUND:

Staff recommends ratification of payroll and vendor warrants paid between March 1, 2022 – March 31, 2022. Detailed information and supporting documentation are available for review in the Finance Department if needed.

Specific vendor payments and total payroll amounts paid during the specified time period are attached.

RECOMMENDATION:

Staff recommends the OMI Board of Directors approve the payroll and vendor warrants paid during the time period of March 1, 2022 – March 31, 2022.

Payments Activity Board Report March 2022

Checks Dated 03/01/2022 through 03/31/2022					
Check Number	Check Date	Pay to the Order of	Fd-Objt	Expensed Amount	Check Amount
0001362	03/01/2022	Areli Sanchez	62-5880		100.00
0001363	03/01/2022	Central Sanitary Supply	62-4300		2,807.81
0001364	03/01/2022	CLA Connect	62-5820		2,500.00
0001365	03/01/2022	Cristina Magpantay	62-5800		1,440.00
0001367	03/01/2022	Haskell New York Inc.	62-4300		2,650.45
0001368	03/01/2022	LS Services, LLC	62-5800		3,612.03
0001369	03/01/2022	Mobile Modular	62-5610		1,024.34
0001370	03/01/2022	Nob Hill Catering Inc	62-4700		38,700.00
0001371	03/01/2022	Paycom Payroll LLC	62-5840		1,259.25
0001372	03/01/2022	Quadient Leasing USA, Inc	62-5620		515.82
0001373	03/01/2022	Sammy Enriquez c/o OMIA	62-4300		486.40
0001374	03/01/2022	schoolAbility, LLC	62-5840		2,000.00
0001375	03/01/2022	Scoot Education	62-5810		3,321.00
0001376	03/01/2022	Sonja Jones	62-5900		9,500.00
0001377	03/01/2022	Waste Management of Alameda County	62-5530		2,995.11
0001378	03/01/2022	Young, Minney & Corr,LLP	62-5820		247.50
0001379	03/02/2022	Alyssa E . Delaney	62-5810		380.00
0001380	03/02/2022	Commercial Door & Frame, Inc	62-4300		3,757.00
0001381	03/02/2022	GraciePaula S Osborne	62-5880		100.00
0001382	03/02/2022	Swing Education Inc.	62-5810		1,485.00
0001383	03/04/2022	Comcast Business	62-5900		3,380.05
0001384	03/04/2022	Commercial Door & Frame, Inc	62-4400		3,746.00
0001385	03/04/2022	Kaiser Foundation Health Plan	62-3403		38,877.52
0001386	03/04/2022	Rids Brother Company Inc	62-5850		1,872.00
0001387	03/04/2022	San Francisco Elevator Service s	62-5500		467.00
0001388	03/04/2022	Schools of the Sacred Heart	62-4300		150.00
0001389	03/04/2022	TeamLogic IT of Mountain View	62-5840		500.00
0001390	03/09/2022	Bessie L. Arnold	62-5880		43,531.00
0001391	03/09/2022	Crystal Brice	62-5810		3,800.00
0001392	03/09/2022	Hernandez Tree Service	62-5880		2,875.00
0001393	03/09/2022	Jostens	62-4300		1,825.74
0001394	03/09/2022	Oakland Unified School District	62-5610		30,000.00
0001395	03/09/2022	Scoot Education	62-5810		1,992.00
0001396	03/09/2022	The Advantage Group	62-5880		181.25
0001397	03/09/2022	Wex Bank	62-5850		1,134.77
0001404	03/11/2022	Amazon Capital Services	62-4300		92.77
0001405	03/11/2022	AT&T	62-5900		767.93
0001406	03/11/2022	CDW-G	62-4300		2,052.11
0001407	03/11/2022	Central Sanitary Supply	62-4300		207.63
0001408	03/11/2022	Commercial Door & Frame, Inc	62-4400		7,256.00
0001409	03/11/2022	Hernandez Tree Service	62-5600		500.00
0001410	03/11/2022	Home Depot Credit Services	62-5600		732.74
0001411	03/11/2022	Verizon	62-5900		720.33
0001412	03/11/2022	Young, Minney & Corr,LLP	62-5820		162.45
0001413	03/15/2022	Aeries Software	62-5840		249.00

Check Number	Check Date	Pay to the Order of	Fd-Objt	Expensed Amount	Check Amount
0001414	03/15/2022	Alyssa E . Delaney	62-5810		905.00
0001415	03/15/2022	Amazon Capital Services	62-4200	81.50	
			62-4300	147.54	
			62-5840	762.00	991.04
0001416	03/15/2022	Bessie L. Arnold	62-5880		1,259.38
0001417	03/15/2022	Cristina Magpantay	62-5800		1,536.00
0001418	03/15/2022	EBMUD Payment Center	62-5520		1,019.77
0001419	03/15/2022	ECOLAB	62-5500		150.62
0001420	03/15/2022	Gather & Grub	62-4320		2,664.00
0001421	03/15/2022	Gather & Grub	62-4320		2,664.00
0001422	03/15/2022	Schultz Entertainment Exp	62-5620		500.00
0001423	03/15/2022	Scoot Education	62-5810		2,284.00
0001424	03/17/2022	Alameda Elks Lodge No. 1015	62-5880		1,260.00
0001425	03/17/2022	Alexander Yul	62-5880		100.00
0001426	03/17/2022	Amazon Capital Services	62-4100	254.00	
			62-4200	110.20	
			62-4300	443.93	808.13
0001427	03/17/2022	Blaisdells	62-4300		792.12
0001428	03/17/2022	Cengage Learning	62-4300		19,995.36
0001429	03/17/2022	Central Sanitary Supply	62-4300		27.29
0001430	03/17/2022	Mobile Modular	62-5610		13,384.10
0001431	03/17/2022	ULINE	62-4300		4,371.08
0001432	03/17/2022	Young, Minney & Corr,LLP	62-5820		6,525.00
0001433	03/22/2022	Alameda Elks Lodge No. 1015	62-5610		1,260.00
0001434	03/22/2022	Alyssa E . Delaney	62-5810		90.00
0001435	03/22/2022	Amazon Capital Services	62-4100	462.00	
			62-4300	2,120.01	2,582.01
0001436	03/22/2022	Consolidated Cleaning Solutions, Inc.	62-5500		8,833.20
0001437	03/22/2022	Mobile Modular	62-5610		12,262.42
0001438	03/22/2022	Principal Life Insurance Co.	62-3403		4,461.41
0001439	03/22/2022	Scoot Education	62-5810		1,992.00
0001440	03/22/2022	Swing Education Inc.	62-5100		510.00
0001441	03/24/2022	Consolidated Cleaning Solutions, Inc.	62-5500		17,483.77
0001442	03/25/2022	H&M Mechanical Group	62-5500		5,400.00
0001443	03/25/2022	Amazon Capital Services	62-4300		149.11
0001444	03/25/2022	BoardOnTrack, Inc	62-5840		5,995.00
0001445	03/25/2022	CustomInk, LLC	62-4300		922.76
0001446	03/25/2022	Jostens	62-5620		1,890.66
0001447	03/25/2022	Challenge Coins Plus	62-4300		962.50
0001448	03/25/2022	Monterey Vladimir Rickert	62-5880		100.00
0001449	03/25/2022	Nicholas J Smolich	62-5880		100.00
0001450	03/25/2022	PG&E	62-5510		7,611.55
0001451	03/25/2022	TCG Administrators	62-3403		2.00
0001458	03/29/2022	Alexandra Avila	62-4300		130.51
0001459	03/29/2022	Andrew San Juan	62-4200		606.49
0001460	03/29/2022	Document Tracking Services	62-5840		505.00

Check Number	Check Date	Pay to the Order of	Fd-Objt	Expensed Amount	Check Amount
0001461	03/29/2022	EBMUD Payment Center	62-5520		1,019.77
0001462	03/29/2022	First Alarm	62-5500		9,177.69
0001463	03/29/2022	Jose Alfredo Hernandez	62-4320		343.11
0001464	03/29/2022	KCSOS	62-5800		25,894.41
0001465	03/29/2022	Natalie Benavides-Camacho	62-5620		240.00
0001466	03/29/2022	Scoot Education	62-5810		2,284.00
0001467	03/29/2022	Shari Anokye	62-4300		20.00
0001468	03/29/2022	Swing Education Inc.	62-5100		255.00
0001469	03/29/2022	TeamLogic IT of Mountain View	62-5800		500.00
0001470	03/31/2022	Alexander D Yin	62-5200		300.00
0001471	03/31/2022	Amazon Capital Services	62-4300		32.52
0001472	03/31/2022	Computer & Technology Res Ctr	62-5530		225.00
0001473	03/31/2022	Cristina Magpantay	62-5800		1,680.00
0001474	03/31/2022	Excell Fire Systems	62-5500		1,839.42
0001475	03/31/2022	Jard Davis	62-4300		102.80
0001476	03/31/2022	MGN Heating & Air	62-4300		3,221.66
0001477	03/31/2022	Mobile Modular	62-5610		1,024.34
0001478	03/31/2022	Nob Hill Catering Inc	62-4700		45,065.00
0001479	03/31/2022	Quadient Finance USA, INC	62-5920		300.00
0001480	03/31/2022	Waste Management of Alameda County	62-5530		2,995.11
0001481	03/31/2022	Xelly Vivas	62-4320	209.04	
			62-5620	465.34	674.38
VCH-00000008	03/14/2022	U.S. Bank	62-5530	756.00	
			62-5800	100.00	
			62-5840	180.00	
			62-5920	44.52	1,080.52
VCH-00000009	03/21/2022	Alameda County Office of Education	62-9522		64,932.04
VCH-00000010	03/21/2022	CalPERS	62-9524		22,204.28
Total Number of Checks			110		546,453.33

Fund Recap

Fund	Description	Check Count	Expensed Amount
62	Oakland Military Institute Funds	110	546,453.33
Total Number of Checks		110	546,453.33
Net (Check Amount)			546,453.33

The preceding Checks have been issued in accordance with the Oakland Military Institute College Preparatory Academy's Policy and authorization of the Board of Trustees. It is recommended that the preceding Checks be approved.

Coversheet

Personnel Report

Section: II. Approval of Consent Items
Item: C. Personnel Report
Purpose: Vote
Submitted by:
Related Material: Staff Changes for April 1, 2022.xlsx - Sheet1.pdf

BACKGROUND:

The Oakland Military Institute (OMI) College Preparatory Academy charter requires that the Board of Directors approve all personnel transactions based on the recommendation of the Superintendent. Please find attached all personnel changes since our last board meeting on March 10, 2022.

RECOMMENDATION:

The Superintendent recommends that the OMI Board approve the personnel report in the attached document.

Oakland Military Institute (OMI) College Preparatory Academy School Staff as of April 1, 2022		
New Hire:		
Last Name	First Name	Job Title Description
An	Chris	After School Tutor
Isidoro	Kimbely	After School Tutor
Kang	Ethan	After School Tutor
Wagner	Aaron	After School Tutor
Yim	Danny	After School Tutor
Jess	Ramirez	Attendance Clerk
Transfers:		
Last Name	First Name	Job Title Description
Promotion:		
Last Name	First Name	Job Title Description
Separations:		
Last Name	First Name	Job Title Description

Coversheet

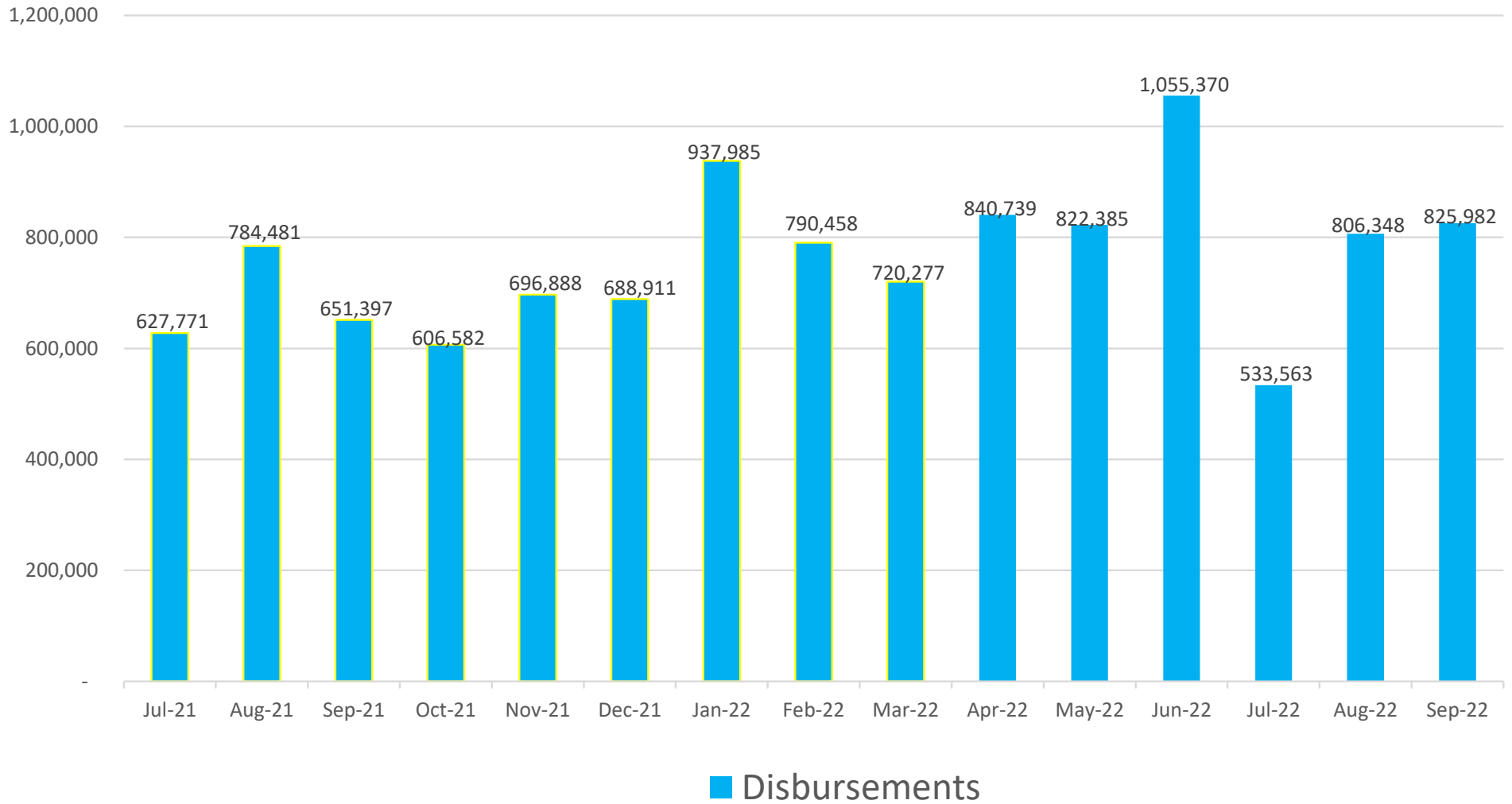
Cashflow Update

Section: IV. Information/Discussion Items
Item: A. Cashflow Update
Purpose: Discuss
Submitted by:
Related Material: March 2022 Chart Disbursements Actuals & Projections FY 21-22.pdf
March 2022 Cash Flow Projection Pro FY 21-22.pdf
March 2022 Chart Cash Flow Actuals & Projections FY 21-22.pdf

BACKGROUND:

Attached you will find a monthly cashflow projection for the 2021-22 FY. It includes the monthly expenditures and monthly revenues.

Oakland Military Institute, FY 21-22 (July 2021 to Sep 2022) Cash Flow Actuals & Projections as of 31 March 2022



Copy of First Interim -2021-22 Second Interim (as of 01.31.22)
 Oakland Military Institute, College Preparatory Academy
 01-61259-0130617

Cashflow Report
 2021-22 Copy of First Interim -2021-22 Second Interim (as of 01.31.22)
 Oakland Military Institute, College Preparatory Academy
 Base Year 2021-22; Actuals Through the Month of December

01-61259-0130617 FA 3 Fund FA

	Object Range	Budget/Beg. Balance	2021 July	August	September	October	November	December	2022 January	February
A. BEGINNING CASH		461,313	461,313	1,437,335	1,091,164	905,182	1,283,780	1,249,545	1,159,596	2,327,455
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010-8019	4,488,878	(465)	203,261	205,363	792,224	365,869	365,869	782,736	366,447
Property Taxes	8020-8079	0	—	—	—	—	—	—	—	—
Miscellaneous Funds & LCFF Transfers	8080-8099	1,576,041	—	105,610	211,220	140,814	140,814	140,814	140,814	140,814
Federal Revenue	8100-8299	2,186,878	—	—	218,556	—	66,710	37,370	650,097	21,806
Other State Revenue	8300-8599	1,360,115	141,469	21,420	38,556	38,646	70,404	62,409	375,524	90,202
Other Local Revenue	8600-8799	505,866	22,155	—	364	—	4,150	724	24,134	81,945
All Other Financing Sources	8930-8999	0	—	—	—	—	—	—	—	—
TOTAL RECEIPTS		10,117,778	163,158	330,291	674,059	971,684	647,948	607,186	1,973,305	701,214
C. DISBURSEMENTS										
Certificated Salaries	1000-1999	2,755,018	45,699	234,473	251,589	255,085	254,157	249,342	289,332	270,681
Classified Salaries	2000-2999	980,078	48,716	62,959	68,302	73,644	70,772	67,879	66,245	68,906
Employee Benefits	3000-3999	1,365,677	164,212	195,654	64,089	57,729	60,836	61,574	264,518	190,915
Books and Supplies	4000-4999	1,051,285	94,808	75,743	45,075	3,729	17,770	23,614	233,180	85,159
Services	5000-5999	3,474,930	274,335	215,652	222,342	216,394	293,352	286,501	84,710	174,797
Depreciation	6000-6999	433,293	—	—	—	—	—	—	—	—
Other Outgo	7000-7499	26,124	(0)	—	(0)	—	—	—	—	—
All Other Financing Uses	7630-7699	0	—	—	—	—	—	—	—	—
TOTAL DISBURSEMENTS		10,086,405	627,771	784,481	651,397	606,582	696,888	688,911	937,985	790,458
E. NET INCREASE/DECREASE (B - C + D)		10,313,298	976,022	(346,171)	(185,982)	378,598	(34,236)	(89,948)	1,167,859	(139,030)
F. ENDING CASH (A + E)			1,437,335	1,091,164	905,182	1,283,780	1,249,545	1,159,596	2,327,455	2,188,425
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Oakland Military Institute, College Preparatory Academy 01-61259-0130617	Cashflow Report Copy of First Interim -2021-22 Second Interim (as of 01.31.22) Base Year 2021-22; Actuals Through the Month of December	Fund FA
---	--	---------

	Object Range	Budget/Beg. Balance	2022 March	April	May	June	Accruals	Adjustments	TOTAL	Variance
A. BEGINNING CASH		461,313	2,188,425	2,079,855	2,091,225	1,748,872	—	—	—	—
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010-8019	4,488,878	202,213	542,010	202,629	206,191	254,530	—	4,488,878	—
Property Taxes	8020-8079	0	—	—	—	—	—	—	—	—
Miscellaneous Funds & LCFF Transfers	8080-8099	1,576,041	185,047	124,137	124,137	124,137	(2,317)	—	1,576,041	—
Federal Revenue	8100-8299	2,186,878	32,244	37,756	35,000	35,000	736,331	316,009	2,186,878	1
Other State Revenue	8300-8599	1,360,115	57,180	72,840	64,959	36,978	151,734	137,795	1,360,115	—
Other Local Revenue	8600-8799	505,866	165,375	75,366	100,000	64,000	(32,347)	—	505,866	—
All Other Financing Sources	8930-8999	0	—	—	—	—	—	—	—	—
TOTAL RECEIPTS		10,117,778	642,058	852,109	526,725	466,306	1,107,931	453,804	10,117,778	1
C. DISBURSEMENTS										
Certificated Salaries	1000-1999	2,755,018	277,355	270,681	257,332	92,616	6,674	—	2,755,018	—
Classified Salaries	2000-2999	980,078	77,179	77,179	77,179	77,179	—	143,937	980,078	—
Employee Benefits	3000-3999	1,365,677	94,236	120,910	94,236	92,947	—	(96,180)	1,365,677	—
Books and Supplies	4000-4999	1,051,285	149,665	85,467	87,543	66,303	—	83,229	1,051,285	—
Services	5000-5999	3,474,930	121,836	286,501	286,501	286,501	185,887	539,620	3,474,930	—
Depreciation	6000-6999	433,293	—	—	—	433,293	—	—	433,293	—
Other Outgo	7000-7499	26,124	—	—	19,593	6,531	—	—	26,124	0
All Other Financing Uses	7630-7699	0	—	—	—	—	—	—	—	—
TOTAL DISBURSEMENTS		10,086,405	720,272	840,739	822,385	1,055,370	192,561	670,605	10,086,405	0
E. NET INCREASE/DECREASE (B - C + D)		10,313,298	(108,570)	11,370	(342,353)	(150,263)	915,370	(349,731)	1,702,935	
F. ENDING CASH (A + E)			2,079,855	2,091,225	1,748,872	1,598,609	—	—	—	
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									2,164,248	

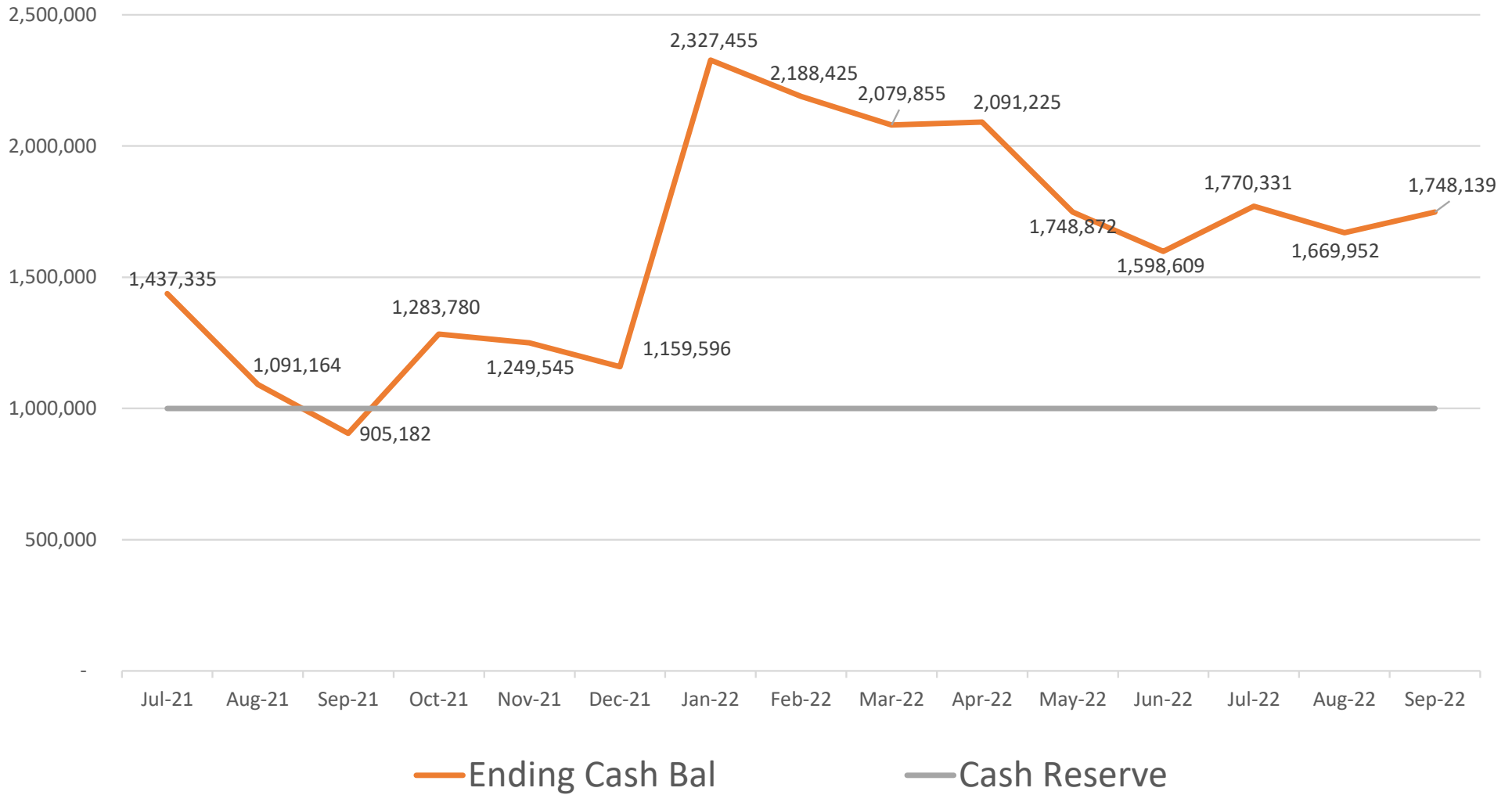
Oakland Military Institute, College Preparatory Academy 01-61259-0130617	Cashflow Report Copy of First Interim -2021-22 Second Interim (as of 01.31.22) Year 2 2022-23	Fund FA
---	--	---------

	Object Range	Budget/Beg. Balance	2022						2023	
			July	August	September	October	November	December	January	February
A. BEGINNING CASH		1,598,609	1,598,609	1,770,331	1,669,952	1,748,139	2,461,978	2,244,856	2,145,075	2,194,364
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010-8019	4,636,969	—	203,726	217,585	659,785	366,707	366,707	659,785	366,707
Property Taxes	8020-8079	0	—	—	—	—	—	—	—	—
Miscellaneous Funds & LCFF Transfers	8080-8099	1,576,041	—	94,562	189,125	126,083	126,083	126,083	126,083	126,083
Federal Revenue	8100-8299	1,550,479	513,259	100,615	100,370	38,276	36,000	36,000	36,000	36,000
Other State Revenue	8300-8599	898,761	—	15,150	297,088	29,727	29,727	47,067	53,402	29,727
Other Local Revenue	8600-8799	514,802	—	—	—	—	—	100,000	—	—
All Other Financing Sources	8930-8999	0	—	—	—	—	—	—	—	—
TOTAL RECEIPTS		9,177,051	513,259	414,054	804,168	853,871	558,517	675,857	875,270	558,517
C. DISBURSEMENTS										
Certificated Salaries	1000-1999	3,216,930	45,699	255,085	289,524	289,524	289,524	289,524	289,524	289,524
Classified Salaries	2000-2999	857,658	46,371	77,189	77,189	77,189	77,189	77,189	77,189	77,189
Employee Benefits	3000-3999	1,452,827	72,641	130,754	130,754	130,754	130,754	130,754	130,754	130,754
Books and Supplies	4000-4999	1,096,373	130,695	105,162	105,162	105,162	54,819	54,819	105,162	105,162
Services	5000-5999	3,632,049	238,157	238,157	223,352	223,352	223,352	223,352	223,352	301,460
Depreciation	6000-6999	433,293	—	—	—	—	—	—	—	—
Other Outgo	7000-7499	25,048	—	—	—	6,531	—	—	—	—
All Other Financing Uses	7630-7699	0	—	—	—	—	—	—	—	—
TOTAL DISBURSEMENTS		10,714,177	533,563	806,348	825,982	832,513	775,638	775,638	825,982	904,090
E. NET INCREASE/DECREASE (B - C + D)		8,309,342	171,722	(100,379)	78,186	713,839	(217,121)	(99,781)	49,289	(345,573)
F. ENDING CASH (A + E)			1,770,331	1,669,952	1,748,139	2,461,978	2,244,856	2,145,075	2,194,364	1,848,791
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Oakland Military Institute, College Preparatory Academy 01-61259-0130617	<h3 style="margin: 0;">Cashflow Report</h3> <h4 style="margin: 0;">Copy of First Interim -2021-22 Second Interim (as of 01.31.22)</h4> <p style="margin: 0; font-size: small;">Year 2 2022-23</p>	Fund FA
---	---	---------

	Object Range	Budget/Beg. Balance	2023 March	April	May	June	Accruals	Adjustments	TOTAL	Variance
A. BEGINNING CASH		1,598,609	1,848,791	1,683,572	1,801,492	1,316,570	—	—	—	—
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010-8019	4,636,969	366,707	659,785	234,436	241,962	293,078	—	4,636,969	—
Property Taxes	8020-8079	0	—	—	—	—	—	—	—	—
Miscellaneous Funds & LCFF Transfers	8080-8099	1,576,041	220,624	110,345	110,345	110,345	110,279	—	1,576,041	—
Federal Revenue	8100-8299	1,550,479	36,000	36,000	36,000	11,000	506,538	—	1,522,058	28,420
Other State Revenue	8300-8599	898,761	90,007	65,537	59,867	29,727	93,614	—	840,639	58,122
Other Local Revenue	8600-8799	514,802	—	100,000	—	100,000	139,436	—	439,436	75,366
All Other Financing Sources	8930-8999	0	—	—	—	—	—	—	—	—
TOTAL RECEIPTS		9,177,051	713,338	971,667	440,647	493,034	1,142,945	—	9,015,143	161,908
C. DISBURSEMENTS										
Certificated Salaries	1000-1999	3,216,930	289,524	289,524	289,524	160,846	144,461	—	3,211,805	5,124
Classified Salaries	2000-2999	857,658	77,189	77,189	77,189	42,883	—	—	861,145	(3,488)
Employee Benefits	3000-3999	1,452,827	130,754	130,754	130,754	72,641	—	—	1,452,827	—
Books and Supplies	4000-4999	1,096,373	79,630	54,819	54,819	109,637	—	—	1,065,048	31,325
Services	5000-5999	3,632,049	301,460	301,460	301,460	223,352	238,909	—	3,261,175	370,874
Depreciation	6000-6999	433,293	—	—	—	433,293	—	—	433,293	—
Other Outgo	7000-7499	25,048	—	—	18,517	—	—	—	25,048	—
All Other Financing Uses	7630-7699	0	—	—	—	—	—	—	—	—
TOTAL DISBURSEMENTS		10,714,177	878,557	853,746	872,263	1,042,653	383,370	—	10,310,342	403,836
E. NET INCREASE/DECREASE (B - C + D)		8,309,342	(165,219)	117,921	(484,923)	(211,324)	759,575	—	266,211	
F. ENDING CASH (A + E)			1,683,572	1,801,492	1,316,570	1,105,246	—	—	—	
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									1,864,820	

Oakland Military Institute, FY 21-22 (July 2021 to Sep 2022) Cash Flow Actuals & Projections as of 31 March 2022



Coversheet

FCMAT Exit Letter

Section: IV. Information/Discussion Items
Item: B. FCMAT Exit Letter
Purpose: FYI
Submitted by:
Related Material: OMI management letter 3-31-22.pdf

FCMAT

FISCAL CRISIS & MANAGEMENT
ASSISTANCE TEAM

March 31, 2022

Dr. Michael Dodson
Oakland Military Institute College Preparatory Academy
3877 Lusk Street
Oakland, CA 94608

Dear Dr. Dodson,

The Fiscal Crisis and Management Assistance Team (FCMAT) has been engaged with the Oakland Military Institute (OMI) since January 2020 for assistance on numerous operational issues, including fiscal and human resources. Since that time, FCMAT and OMI staff have worked closely to strengthen the school's internal controls, processes, procedures, and systems. It is imperative for OMI staff to continue building on these efforts.

The following includes the accomplishments achieved since January 2020:

1. Job Descriptions
 - a. FCMAT assisted the human resources manager to overhaul, develop, and modify job descriptions for all civilian staff at OMI. This will be an ongoing project as job functions within job descriptions can change at any time. OMI administrative staff should review these job descriptions with staff annually. This can also aid in the development of expectations and evaluations of staff.
2. Salary Schedules
 - a. FCMAT developed salary schedules for certificated, classified, confidential, and management staff. Along with the certificated salary schedule, stipends also were developed based on OMI's needs. OMI administration should review this annually and make changes where necessary. Once changes are identified, OMI will need to seek board approval to finalize the salary schedules.
 - a. Due to the transition from a military superintendent to a civilian superintendent, effective July 2021, FCMAT developed salary comparisons and a salary schedule. The salary schedule was provided to the board for their consideration to ensure the compensation is appropriate and competitive.
3. Employee Handbook
 - a. FCMAT assisted OMI in updating the board-approved employee handbook. OMI will need to update this handbook at least annually to ensure compliance with the law. The employee handbook will need to be shared with all employees annually.

4. Fiscal Health Risk Analysis (FHRA)
 - a. On September 15 - 17, 2021, FCMAT conducted interviews, collected data, and reviewed documents to complete FCMAT's FHRA for charter schools. The FHRA is a snapshot of OMI's overall operational health and will help evaluate fiscal health and risk of insolvency in the current and two subsequent fiscal years. The results of the FHRA were discussed in detail with the superintendent on February 3, 2022.
5. On/Off Boarding
 - a. FCMAT provided OMI with sample checklists to ensure all staff complete the appropriate on/off boarding process. This also ensures that the correct employee documentation is in place for every civilian employee at OMI. Prior to the implementation of these checklists, some employees had no documents in their employee file.
6. Employee Files
 - a. FCMAT assisted the human resources manager with the development and maintenance of OMI employee files. Prior to this review, some employees did not have the appropriate documentation in their employee files.
7. Credentialing
 - a. During the 2020-21 fiscal year, FCMAT worked extensively with OMI to ensure certificated staff held the appropriate credential or were in the process of obtaining the appropriate credential. This was done to ensure compliance with Assembly Bill (AB) 1505.
8. Cabinet Meetings
 - a. FCMAT worked with both OMI superintendents to develop cabinet executive team meetings. These meetings are a way to increase communication among the executive staff. The meetings are held weekly, with topics supplied to the executive assistant the day before the meeting.
9. Strategy Meetings
 - a. FCMAT worked with both OMI superintendents and Dr. Sun, OMI board consultant in bi-weekly strategy meetings, which were higher level meetings where board meetings, personnel issues, contracts and planning discussions occurred.
10. Board Calendar
 - a. FCMAT worked with the executive assistant and provided a sample yearly board calendar. This calendar included important dates on which certain items are required to be board approved in the following areas: instruction, business, human resources, and facilities.
11. Human Resources Assistance (FCMAT provided regular assistance in the following areas. This was typically done via a phone call.)
 - a. Workers' compensation
 - b. Benefits
 - c. Average daily attendance

- d. Sick leave
 - e. Discipline
 - f. Termination
12. Recruitment
- a. FCMAT assisted the human resources manager in developing a recruitment process for certificated staff. This included going to career fairs at county offices of education, contacting universities and attending their career fairs, and recruiting from credentialing programs.
13. Human Resources Training/Resources
- a. FCMAT provided several resources for operational staff to attend training, including:
 - i. Chief business official (CBO) training
 - 1. <https://www.casbo.org/learn-grow/events/bel-program/>
 - 2. <https://rossier.usc.edu/programs/pd/school-business-management/>
 - 3. <https://www.acsa.org/Professional-Learning/Academies>
 - 4. Association of California School Administrators (ACSA) Personnel Institute
 - 5. School Services of California (SSC) training / Governor's Budget workshops
 - ii. California Association of School Business Official (CASBO)
 - iii. California School Boards Association (CSBA)
14. Payroll
- a. FCMAT assisted OMI through State Teachers' Retirement System and California Public Employees' Retirement System audits.
 - a. FCMAT suggested payroll system enhancements.
15. Personnel Action Form
- a. FCMAT developed a sample personnel action form that should be implemented by OMI for use in creating additional positions outside of the organizational chart. Ideally, a requestor would work with Human Resources and Business when requesting a new position. Human Resources should ensure there is an approved job description and salary schedule when requesting a new position. Business should identify the appropriate funding for the position and determine if it is one-time or ongoing. Approval should then come from the superintendent, and then a request for a new position added to the next board agenda for approval.
16. Board Meetings
- a. FCMAT attended OMI board meetings to help answer questions and present information during times that administration was not available or did not have subject matter knowledge.
 - b. FCMAT ensured that appropriate information was brought to the board on payroll and vendor warrants as well as personnel changes.

17. Board Policies
 - a. FCMAT assisted OMI in drafting several board policies as the school begins to implement a new policy manual. One such policy, the Reserve Policy, will be critical as the school rebuilds its financial viability and no longer must rely on outside financing during the fiscal year to cover cash flow shortages.
18. Fiscal Policies and Procedures Manual
 - a. FCMAT assisted OMI in its update to the board-approved fiscal policies and procedures manual. OMI will need to update this manual regularly to ensure compliance with the law and OMI practices. The manual will need to be shared with employees regularly.
19. Financial System Conversion
 - a. FCMAT helped OMI to identify and implement an integrated financial and human resources system created for local educational agencies such as OMI. The school entered into an agreement in early fall and transitioned financial activities on October 1, 2021, and payroll/human resources on January 1, 2022.
 - b. FCMAT developed a Standardized Account Code Structure (SACS)-compliant chart of accounts and prepared the journal entry to bring the first quarter data for 2021-22 into the new SchoolAbility system.
 - c. FCMAT participated in weekly implementation meetings to ensure successful implementation of the school's new system.
20. Closing the Books, 2020-21
 - a. FCMAT was a major contributor to the year-end closing process for the 2020-21 fiscal year, assisting in setting up accounts receivable, reconciling balance sheet accounts, and identifying allowable expenditures for restricted program funds (e.g., Title I, Elementary and Secondary School Emergency Relief (ESSER) I).
21. Adopted Budget 2021-22
 - a. FCMAT greatly assisted in the budget development process for the 2021-22 fiscal year, beginning with the preliminary budget presented in April 2021. Because the school was using QuickBooks (a system without budgeting tools), FCMAT developed an Excel budget workbook for the school's use with restricted resource detail that could be used to accurately provide for the 2021-22 budget. FCMAT also assisted the educational team with the preparation of the school's Local Control Accountability Plan (LCAP) and with attendance projections based on the school's planned enrollment.
22. First and Second Interim 2021-22
 - a. FCMAT greatly assisted in the first and second interim budget reporting process for the 2021-22 fiscal year, which was prepared using the school's new financial system.
23. Projection-Pro Software
 - a. Multiyear financial projections – FCMAT provided one-on-one training on the Projection-Pro software for the school's use in developing its multiyear financial projections accurately by funding resource.
 - b. Cash flow projections – FCMAT trained the chief financial officer (CFO) on how to accurately prepare a cash flow projection using the Projection-Pro software.

24. Technical Assistance

- a. FCMAT reviewed the school's financial transactions regularly and provided technical assistance whenever necessary (e.g., balanced journal entries, reclassification of expenditures to correct funding accounts, assistance with bank reconciliations). FCMAT communicated deadlines and other information timely to the CFO and superintendent whenever known. Finally, the new CFO was trained on school funding to increase knowledge of K-12 education funding and school accounting rules.

While this is not an all-inclusive list, and does not include 2022-23 budget development, which will include much of our remaining time at OMI, it does provide an overview of the wide variety of areas FCMAT has been involved in while assisting OMI since January 2020. FCMAT appreciates this partnership and learning opportunity. Much has been accomplished since January 2020. As FCMAT's time with OMI ends June 30, 2022, the team remains available by phone or email if you have any questions or need assistance.

Sincerely,



Michelle Giacomini
Deputy Executive Officer

Coversheet

Approve 2020-21 Independent Financial Audit Report

Section: V. Action Items
Item: A. Approve 2020-21 Independent Financial Audit Report
Purpose: Vote
Submitted by:
Related Material: Final Signed Governance Communication.pdf
Final Signed Report and Financial Statements.pdf

BACKGROUND:

Education Code Section 41020 requires each local educational agency (LEA) to contract for an audit of their books and accounts, including an audit of income and expenditures by source of funds annually.

OMI's current auditor is CLA (CliftonLarsonAllen LLP). The audit shall be performed by a certified public accountant or a public accountant who is licensed by the California Board of Accountancy and included in the directory of certified public accountants and public accountants deemed by the state controller as qualified to conduct audits of LEAs. The controller publishes an updated list no later than December 31 of each year.

Government Code section 12410.6. (b) indicates that commencing with the 2013-14 fiscal year, a local agency shall not employ a public accounting firm to provide audit services to a local agency if the lead audit partner or coordinating audit partner having primary responsibility for the audit, or the audit partner responsible for reviewing the audit, has performed audit services for that local agency for six consecutive fiscal years.

Education Code Section 47605 (m), as well as OMI's charter petition, requires each charter school to submit a copy of its annual audit no later than December 15 with the following:

- Oakland Unified School District-the charter authorizing agency
- Alameda County Office of Education-the county superintendent of schools of the county in which the LEA is located.
- The California Department of Education (CDE).
- The State Controller's Office (SCO).

RECOMMENDATION:

The CFO recommends the OMI Board of Directors accept the OMI Financial Audit Report for fiscal year 2020-2021.



CliftonLarsonAllen LLP
CLAconnect.com

Board of Directors
Oakland Military Institute College Preparatory Academy
Oakland, California

We have audited the financial statements of Oakland Military Institute College Preparatory Academy (the Academy) as of and for the year ended June 30, 2021, and have issued our report thereon dated March 8, 2022. We have previously communicated to you information about our responsibilities under auditing standards generally accepted in the United States of America, *Government Auditing Standards*, and Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), and Government Auditing Standards, and the *2020-21 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Appeals Panel, as well as certain information related to the planned scope and timing of our audit. Professional standards also require that we communicate to you the following information related to our audit.

Significant audit findings

Qualitative aspects of accounting practices

Accounting policies

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Academy are described in Note 1 to the financial statements.

No new accounting policies were adopted and the application of existing policies was not changed during the year ended June 30, 2021.

We noted no transactions entered into by the entity during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the consolidated financial statements and because of the possibility that future events affecting them may differ significantly from those expected. There were no accounting estimates affecting the consolidated financial statements which were particularly sensitive or required substantial judgments by management.

Financial statement disclosures

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. There were no particularly sensitive financial statement disclosures.

The financial statement disclosures are neutral, consistent, and clear.



CLA is an independent member of Nexia International, a leading, global network of independent accounting and consulting firms. See [nexia.com/member-firm-disclaimer](https://www.nexia.com/member-firm-disclaimer) for details.

Board of Directors
Oakland Military Institute College Preparatory Academy
Page 2

Difficulties encountered in performing the audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Uncorrected misstatements

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management did not identify and we did not notify them of any uncorrected financial statement misstatements.

Corrected misstatements Management did not identify and we did not notify them of any financial statement misstatements detected as a result of audit procedures.

Disagreements with management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the consolidated financial statements or the auditors' report. No such disagreements arose during our audit.

Management representations

We have requested certain representations from management that are included in the attached management representation letter dated March 8, 2022.

Management consultations with other independent accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the entity's consolidated financial statements or a determination of the type of auditors' opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Significant issues discussed with management prior to engagement

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to engagement as the entity's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our engagement.

Other information in documents containing audited consolidated financial statements

With respect to the schedule of expenditures of federal awards (SEFA) accompanying the financial statements, on which we were engaged to report in relation to the financial statements as a whole, we made certain inquiries of management and evaluated the form, content, and methods of preparing the SEFA to determine that the SEFA complies with the requirements of the Uniform Guidance, the method of preparing it has not changed from the prior period or the reasons for such changes, and the SEFA is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the SEFA to the underlying accounting records used to prepare the financial statements or to the financial statements themselves. We have issued our report thereon dated March 8, 2022.

Board of Directors
Oakland Military Institute College Preparatory Academy
Page 3

With respect to the Local Education Agency Organization Structure, Schedule of Instructional Time, and Reconciliation of Annual Financial Report with Audited Financial Statements (collectively, the supplementary information) accompanying the financial statements, on which we were engaged to report in relation to the financial statements as a whole, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period or the reasons for such changes, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves. We have issued our report thereon dated March 8, 2022.

Our auditors' opinion, the audited financial statements, and the notes to financial statements should only be used in their entirety. Inclusion of the audited financial statements in a document you prepare, such as an annual report, should be done only with our prior approval and review of the document.

Recent accounting standards

Our promise is to get to know you and help you. For your consideration, we provided recent accounting standards applicable to the Academy.

Leases –

- Effective for fiscal years beginning after December 15, 2019 for public entities and December 15, 2021 for nonpublic entities. For the Academy – June 30, 2023 financial statements.
- Requires lessees to recognize the assets and liabilities arising from all leases on the statement of financial position.
- A lessee should recognize the liability to make lease payments (the lease liability) and a right-of-use asset representing its right to use the underlying asset for the lease term.
- Continued differentiation between finance and operating leases.

* * *

This communication is intended solely for the information and use of the Board of Directors and management of the Academy and is not intended to be, and should not be, used by anyone other than these specified parties.



CliftonLarsonAllen LLP

Glendora, California
March 8, 2022

**OAKLAND MILITARY INSTITUTE COLLEGE PREPARATORY
ACADEMY**

CHARTER NUMBER: 0349

**FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION**

YEAR ENDED JUNE 30, 2021



WEALTH ADVISORY | OUTSOURCING
AUDIT, TAX, AND CONSULTING

[CLAconnect.com](https://www.CLAconnect.com)

**OAKLAND MILITARY INSTITUTE COLLEGE PREPARATORY ACADEMY
TABLE OF CONTENTS
YEAR ENDED JUNE 30, 2021**

INDEPENDENT AUDITORS' REPORT	1
BASIC FINANCIAL STATEMENTS	
STATEMENT OF FINANCIAL POSITION	3
STATEMENT OF ACTIVITIES	4
STATEMENT OF FUNCTIONAL EXPENSES	5
STATEMENT OF CASH FLOWS	6
NOTES TO FINANCIAL STATEMENTS	7
SUPPLEMENTARY INFORMATION	
LOCAL EDUCATION AGENCY ORGANIZATION STRUCTURE	16
SCHEDULE OF INSTRUCTIONAL TIME	17
RECONCILIATION OF ANNUAL FINANCIAL REPORT WITH AUDITED FINANCIAL STATEMENTS	18
SCHEDULE OF FEDERAL EXPENDITURES	19
NOTES TO SUPPLEMENTARY INFORMATION	20
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 <i>GOVERNMENT AUDITING STANDARDS</i>	21
INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM, AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDE	23
INDEPENDENT AUDITORS' REPORT ON STATE COMPLIANCE	25
SCHEDULE OF FINDINGS AND QUESTIONED COSTS	27
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS	29



CliftonLarsonAllen LLP
CLAconnect.com

INDEPENDENT AUDITORS' REPORT

Board of Directors
Oakland Military Institute College Preparatory Academy
Oakland, California

Report on the Financial Statements

We have audited the accompanying financial statements of Oakland Military Institute College Preparatory Academy (the Academy), a California nonprofit public benefit corporation, which comprise the statement of financial position as of June 30, 2021, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with 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 of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.



CLA is an independent member of Nexia International, a leading, global network of independent accounting and consulting firms. See nexia.com/member-firm-disclaimer for details.

Board of Directors
Oakland Military Institute College Preparatory Academy

Opinion

In our opinion, the financial statements referred to on page 1 present fairly, in all material respects, the financial position of the Academy as of June 30, 2021, 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.


Other Matters

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the Academy's financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*. The consolidating information presented on the face of the statements of financial position, activities, and cash flows and the accompanying supplementary schedules are presented for purposes of additional analysis and are not a required part of the basic financial statement. 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 a report dated March 8, 2022 on our consideration of the Academy'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 on the Academy'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 Academy's internal control over financial reporting and compliance.



CliftonLarsonAllen LLP

Glendora, California
March 8, 2022

**OAKLAND MILITARY INSTITUTE COLLEGE PREPARATORY ACADEMY
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2021**

ASSETS

CURRENT ASSETS

Cash and Cash Equivalents	\$ 571,736
Accounts Receivable	2,711,299
Prepaid Expenses and Other Assets	15,809
Total Current Assets	<u>3,298,844</u>

LONG-TERM ASSETS

Property, Plant, and Equipment, Net	9,909,732
Total Long-Term Assets	<u>9,909,732</u>

Total Assets	<u><u>\$ 13,208,576</u></u>
--------------	-----------------------------

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES

Accounts Payable and Accrued Liabilities	\$ 257,998
Deferred Revenue	254,616
Notes Payable, Current Portion	572,446
Total Current Liabilities	<u>1,085,060</u>

LONG-TERM LIABILITIES

Notes Payable	1,266,126
Total Long-Term Liabilities	<u>1,266,126</u>

NET ASSETS

Without Donor Restriction	10,857,390
Total Net Assets	<u>10,857,390</u>

Total Liabilities and Net Assets	<u><u>\$ 13,208,576</u></u>
----------------------------------	-----------------------------

See accompanying Notes to Financial Statements.

**OAKLAND MILITARY INSTITUTE COLLEGE PREPARATORY ACADEMY
STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2021**

REVENUES

State Revenue:	
State Aid	\$ 5,076,526
Other State Revenue	1,359,215
Federal Revenue:	
Grants and Entitlements	1,288,063
Local Revenue:	
In-Lieu Property Tax Revenue	1,890,163
Other Revenue	<u>3,416,547</u>
Total Revenues	<u>13,030,514</u>

EXPENSES

Program Services	8,722,153
Management and General	<u>1,099,146</u>
Total Expenses	<u>9,821,299</u>

CHANGE IN NET ASSETS

3,209,215

Net Assets - Beginning of Year

7,648,175**NET ASSETS - END OF YEAR**\$ 10,857,390

See accompanying Notes to Financial Statements.

**OAKLAND MILITARY INSTITUTE COLLEGE PREPARATORY ACADEMY
STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED JUNE 30, 2021**

	<u>Program Services</u>	<u>Management and General</u>	<u>Total Expenses</u>
Salaries and Wages	\$ 4,058,235	\$ 422,259	\$ 4,480,494
Pension Expense	611,270	90,922	702,192
Other Employee Benefits	1,107,765	69,215	1,176,980
Payroll Taxes	84,051	39,355	123,406
Legal Expenses	-	197,852	197,852
Accounting Expenses	-	35,218	35,218
Instructional Materials	414,885	-	414,885
Other Fees for Services	950,389	64,444	1,014,833
Office Expenses	-	30,958	30,958
Occupancy Expenses	790,082	-	790,082
Travel Expenses	3,065	-	3,065
Interest Expense	-	28,020	28,020
Depreciation Expense	436,302	-	436,302
Insurance Expense	-	104,460	104,460
Other Expenses	209,996	15,239	225,235
	<u>\$ 8,722,153</u>	<u>\$ 1,099,146</u>	<u>\$ 9,821,299</u>
Total Functional Expenses	<u>\$ 8,722,153</u>	<u>\$ 1,099,146</u>	<u>\$ 9,821,299</u>

See accompanying Notes to Financial Statements.

**OAKLAND MILITARY INSTITUTE COLLEGE PREPARATORY ACADEMY
STATEMENT OF CASH FLOWS
YEAR ENDED JUNE 30, 2021**

CASH FLOWS FROM OPERATING ACTIVITIES

Change in Net Assets	\$ 3,209,215
Adjustments to Reconcile Change in Net Assets to Net Cash Used by Operating Activities:	
Depreciation	436,302
Forgiveness of Debt	(1,879,000)
Change in Operating Assets:	
Accounts Receivable	(1,551,401)
Prepaid Expenses and Other Assets	104,579
Change in Operating Liabilities:	
Accounts Payable and Accrued Liabilities	(631,455)
Deferred Revenue	254,616
Net Cash Used by Operating Activities	<u>(57,144)</u>

CASH FLOWS FROM INVESTING ACTIVITIES

Purchases of Property, Plant, and Equipment	<u>(259,017)</u>
Net Cash Used by Investing Activities	(259,017)

CASH FLOWS FROM FINANCING ACTIVITIES

Proceeds from Debt	518,100
Repayments of Debt	<u>(1,126,080)</u>
Net Cash Used by Financing Activities	<u>(607,980)</u>

NET CHANGE IN CASH AND CASH EQUIVALENTS

(924,141)

Cash and Cash Equivalents - Beginning of Year

1,495,877**CASH AND CASH EQUIVALENTS - END OF YEAR**\$ 571,736**SUPPLEMENTAL DISCLOSURE OF NONCASH FINANCING ACTIVITIES**

Forgiveness of Notes Payable	<u><u>\$ 1,879,000</u></u>
Cash Paid for Interest	<u><u>\$ 28,020</u></u>

See accompanying Notes to Financial Statements.

**OAKLAND MILITARY INSTITUTE COLLEGE PREPARATORY ACADEMY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Activities

Oakland Military Institute College Preparatory Academy (the Academy), was incorporated in the state of California in 2000 as a nonprofit public benefit corporation that is organized under the Nonprofit Public Benefit Corporation Law exclusively for charitable and educational purposes within the meaning of 501(c)(3) of the Internal Revenue Code of 1954 or the corresponding provision of any future United States internal revenue law. The Academy's mission is to provide a structured, rigorous academic program where students are developed as leaders, scholars and critical thinker citizens. Through a military framework, the Academy inspires honor and pride within its students and cultivates life-long respect, confidence, and appreciation for others. The Academy provides instruction to Grades 6-12 students.

Basis of Accounting

The financial statements have been prepared on the accrual method of accounting and accordingly, reflect all significant receivables and liabilities.

Basis of Presentation

The accompanying financial statements have been prepared in conformity with accounting principles generally accepted in the United States of America as prescribed by the Financial Accounting Standards Board.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, and disclosures. Accordingly, actual results could differ from those estimates.

Functional Allocation of Expenses

Costs of providing the Academy's programs and other activities have been presented in the statement of functional expenses. During the year, such costs are accumulated into separate groupings as either direct or indirect. Indirect or shared costs are allocated among program and support services by a method that best measures the relative degree of benefit.

Cash and Cash Equivalents

The Academy defines its cash and cash equivalents to include only cash on hand, demand deposits, and liquid investments with original maturities of three months or less.

**OAKLAND MILITARY INSTITUTE COLLEGE PREPARATORY ACADEMY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Net Asset Classes

Net assets, revenues, gains, and losses are classified based on the existence or absence of donor or grantor-imposed restrictions. Accordingly, net assets and changes therein are classified and reported as follows:

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.

Accounts Receivable

Accounts receivable primarily represent amounts due from federal and state governments as of June 30, 2021. Management believes that all receivables are fully collectible; therefore, no provisions for uncollectible accounts were recorded.

Property, Plant, and Equipment

Property, plant, and equipment are stated at cost, if purchased or at estimated fair value, if donated. Depreciation is provided on a straight-line basis over the estimated useful lives of the asset. The useful lives range varies from 3 to 10 years.

Revenue Recognition

Amounts received from the California Department of Education are conditional and recognized as revenue by the Academy based on the average daily attendance (ADA) of students. Revenue that is restricted is recorded as an increase in net assets without donor restriction, if the restriction expires in the reporting period in which the revenue is recognized. All other restricted revenues are reported as increases in net assets with donor restriction.

Contributions

All contributions are considered to be available for use unless specifically restricted by the donor. Amounts received that are restricted to specific use or future periods are reported as contributions with donor restrictions. Restricted contributions that are received and released in the same period are reported as promises to give without donor restrictions. Unconditional promises to give expected to be received in one year or less are recorded at net realizable value. Unconditional promises to give expected to be received in more than one year are recorded at fair value at the date of the promise. Conditional promises to give are not recognized until they become unconditional, that is, when the conditions on which they depend are substantially met.

**OAKLAND MILITARY INSTITUTE COLLEGE PREPARATORY ACADEMY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Conditional Grants

Grants and contracts that are conditioned upon the performance of certain requirements or the incurrence of allowable qualifying expenses are recognized as revenues in the period in which the conditions are met. Amounts received are recognized as revenue when the Academy has incurred expenditures in compliance with specific contract or grant provisions. Amounts received prior to incurring qualifying expenditures are reported as deferred revenues in the statement of financial position. As of June 30, 2021, the School has conditional grants of \$2,097,132 of which \$254,616 is recognized as deferred revenue in the statement of financial position.

Property Taxes

Secured property taxes attach as an enforceable lien on property as of January 1. Taxes are levied on September 1 and are payable in two installments on or before November 1 and February 1. Unsecured property taxes are not a lien against real property and are payable in one installment on or before August 31. The County bills and collects property taxes for all taxing agencies within the County and distributes these collections to the various agencies. The sponsor agency of the Academy is required by law to provide in-lieu property tax payments on a monthly basis, from August through July. The amount paid per month is based upon an allocation per student, with a specific percentage to be paid each month.

Donated Services and In-Kind Contributions

Volunteers contribute significant amounts of time to program services, administration, and fundraising and development activities; however, the financial statements do not reflect the value of these contributed services because they do not meet recognition criteria prescribed by generally accepted accounting principles. Contributed goods are recorded at fair value at the date of donation. Donated professional services are recorded at the respective fair values of the services received.

During the year, the Academy received support services from the Military Department without commensurate monetary outlay from the Academy. These support services have been valued at an amount of \$1,515,614 based on expenditure reports information received from the Military Department and have been included in the accompanying financial statements.

Income Taxes

The Academy is a nonprofit entity exempt from the payment of income taxes under Internal Revenue Code Section 501(c)(3) and California Revenue and Taxation Code Section 23701d. Accordingly, no provision has been made for income taxes. The Academy is subject to income tax on net income that is derived from business activities that are unrelated to the exempt purposes. The Academy files an exempt Academy return and applicable unrelated business income tax return in the U.S. federal jurisdiction and with the California Franchise Tax Board.

**OAKLAND MILITARY INSTITUTE COLLEGE PREPARATORY ACADEMY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Subsequent Events

The Academy has evaluated subsequent events through March 8, 2022, the date these financial statements were available to be issued.

NOTE 2 LIQUIDITY AND AVAILABILITY

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of the statement of financial position date. Financial assets available for general expenditures comprise cash and cash equivalents and grants receivable for the total amount of \$3,283,035.

As part of the Academy's liquidity management plan, they invest cash in excess of daily requirements in short-term investments, CDs, and money market funds.

NOTE 3 CONCENTRATION OF CREDIT RISK

The Academy maintains cash balances held in banks and revolving funds which are insured up to \$250,000 by the Federal Deposit Insurance Corporation (FDIC). At times, cash in these accounts exceeds the insured amounts. The Academy has not experienced any losses in such accounts and believes it is not exposed to any significant credit risk on its cash and cash equivalents.

NOTE 4 PROPERTY, PLANT, AND EQUIPMENT

Property, plant, and equipment in the accompanying financial statements is presented net of accumulated depreciation. The Academy capitalizes all expenditures for land, buildings, and equipment in excess of \$1,000. Depreciation expense was \$436,302 for the year ended June 30, 2021.

The components of property, plant, and equipment as of June 30, 2021 are as follows:

Building and Improvements	\$ 13,540,883
Equipment, Furniture, and Fixtures	1,519,195
Total	<u>15,060,078</u>
Less: Accumulated Depreciation and Amortization	(5,150,346)
Total Property, Plant, and Equipment	<u><u>\$ 9,909,732</u></u>

**OAKLAND MILITARY INSTITUTE COLLEGE PREPARATORY ACADEMY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021**

NOTE 5 EMPLOYEE RETIREMENT

Multiemployer Defined Benefit Pension Plans

Qualified employees are covered under multiemployer defined benefit pension plans maintained by agencies of the state of California.

The risks of participating in these multiemployer defined benefit pension plans are different from single employer plans because: (a) assets contributed to the multiemployer plan by one employer may be used to provide benefits to employees of other participating employers, (b) the required member, employer, and state contribution rates are set by the California Legislature, and (c) if the Academy chooses to stop participating in the multiemployer plan, it may be required to pay a withdrawal liability to the plan. The Academy has no plans to withdraw from this multiemployer plan.

Plan Description

The Academy contributes to the State Teachers' Retirement System (STRS), a cost-sharing multiemployer public employee retirement system defined benefit pension plan administered by STRS. Plan information for STRS is not publicly available. 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 Comprehensive Annual Financial Report and Actuarial Valuation Report for the year ended June 30, 2020 total STRS plan net assets are \$283 billion, the total actuarial present value of accumulated plan benefits is \$405 billion, contributions from all employers totaled \$6.1 billion, and the plan is 67.1% funded. The Academy 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 hired before January 1, 2013 are required to contribute 10.25% of their salary and those hired after are required to contribute 10.21% of their salary. The Academy 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 year ended June 30, 2021 was 19.1% of annual payroll. The contribution requirements of the plan members are established and may be amended by state statute.

**OAKLAND MILITARY INSTITUTE COLLEGE PREPARATORY ACADEMY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021**

NOTE 5 EMPLOYEE RETIREMENT (CONTINUED)

Multiemployer Defined Benefit Pension Plans (Continued)

Funding Policy (Continued)

The Academy's contributions to STRS for the past three years are as follows:

<u>Year Ending June 30,</u>	<u>Required Contribution</u>	<u>Percent Contributed</u>
2019	\$ 729,570	100%
2020	474,728	100%
2021	417,089	100%

Public Employees' Retirement System (PERS)

Plan Description

The Academy contributes to the School Employer Pool under the California Public Employees' Retirement System (CalPERS), a cost-sharing multiemployer public employee retirement system defined benefit pension plan administered by CalPERS. Plan information for PERS is not publicly available. The plan provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Benefit provisions are established by state statutes, as legislatively amended, within the Public Employees' Retirement Law. According to the most recently available Actuarial Valuation Report for the year ended June 30, 2020 the School Employer Pool total plan assets are \$72 billion, the present value of accumulated plan benefits is \$102 billion, contributions from all employers totaled \$2.9 billion, and the plan is 70% funded. The Academy did not contribute more than 5% of the total contributions to the plan.

Copies of the CalPERS' annual financial reports may be obtained from the CalPERS Executive Office, 400 P Street, Sacramento, CA 95814 and www.calpers.ca.gov.

Funding Policy

Active plan members brought into PERS membership prior to January 1, 2013 are required to contribute 7.0% of their salary while new members after January 1, 2013 are required to contribute 6.5%. The Academy is required to contribute an actuarially determined rate. The actuarial methods and assumptions used for determining the rate are those adopted by the CalPERS Board of Administration. The required employer contribution rate for year ended June 30, 2021 was 20.7%. The contribution requirements of the plan members are established and may be amended by state statute.

**OAKLAND MILITARY INSTITUTE COLLEGE PREPARATORY ACADEMY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021**

NOTE 5 EMPLOYEE RETIREMENT (CONTINUED)

Public Employees' Retirement System (PERS) (Continued)

Funding Policy (Continued)

The Academy's contributions to PERS for each of the last three years are as follows:

<u>Year Ending June 30,</u>	<u>Required Contribution</u>	<u>Percent Contributed</u>
2019	\$ 1,070,222	100%
2020	388,569	100%
2021	285,103	100%

NOTE 6 LEASES

The Academy leases property from OUSD payable at \$30,000 a quarter or \$120,000 a year. Lease began June 12, 2014 and is a fifteen (15)-year term, with two ten (10)-year options. The facility is rented from OUSD and not eligible for reimbursement by the CA State SB740 Facilities program.

The Academy has entered into various operating leases for building and equipment with lease terms in excess of one year. None of these agreements contain purchase options. All agreements contain a termination clause providing for cancellation after a specified number of days written notice to lessors, but it is unlikely that the Academy will cancel any of the agreements prior to the expiration date. Rental expense for the year was \$170,123.

Future minimum lease payments are as follows:

<u>Year Ending June 30,</u>	<u>Amount</u>
2022	\$ 271,908
2023	241,515
2024	130,000
2025	130,000
2026	130,000
Thereafter	260,000
Total	<u>\$ 1,163,423</u>

NOTE 7 DEBT

Factoring Agreement

During the year, the Academy entered a financing agreement with Charter School Capital purchase the Academy's LCFF funding for cash flow needs. The balance outstanding at June 30, 2021 was \$518,100.

**OAKLAND MILITARY INSTITUTE COLLEGE PREPARATORY ACADEMY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021**

NOTE 7 DEBT (CONTINUED)

Payroll Protection Program

The Academy obtained a loan in the amount of \$1,879,000 through the Paycheck Protection Program administrated by the U.S. Small Business Administration which is part of the Coronavirus Aid Relief and Economic Security Act. The original loan agreement was written prior to the PPP Flexibility Act of 2020 (June 5) and was due over 24 months deferred for six months. Subsequent to this, the law changed the loan deferral terms retroactively. The PPP Flexibility Act and subsequent regulations supersede the loan agreement. The PPP Loan bears interest at a fixed rate of 1.0% per annum, with the first six months of interest deferred, has a term of two years, and is unsecured and guaranteed by the U.S. Small Business Administration. Payment of principal and interest is deferred until the date on which the amount of forgiveness is remitted to the lender or, if the organization fails to apply for forgiveness within 10 months after the covered period, then payment of principal and interest shall begin on that date. These amounts may be forgiven subject to compliance and approval based on the timing and use of these funds in accordance with the program. To the extent that all or part of the PPP Loan is not forgiven, the Academy will be required to pay interest on the PPP Loan at a rate of 1.0% per annum and commencing in 2021. Principal and interest payments will be required through the maturity date in 2022.

In 2021, the principal amount of \$1,879,000 was forgiven by the financial institution. The SBA may review funding eligibility and usage of funds for compliance with program requirements based on dollar thresholds and other factors. The amount of liability, if any, from potential noncompliance cannot be determined with certainty; however, management is of the opinion that any review will not have a material adverse impact on the Academy's financial position.

California School Finance Authority

The Academy received \$1,701,907 in matching funds pursuant a funding agreement between the State Allocation Board and the California School Finance Authority collectively referred to as the State. The School applied to the State for financing of its charter school facilities project under the Charter School Facilities Program (CSFP) established pursuant to Article 12 of Chapter 12.5 of Part 10 of the California Education code. The matching loan amount is amortized over 28 years at an interest rate of 2 percent per annum.

Debt service requirements for the loan as of June 30, 2021, are as follows:

<u>Year Ending June 30,</u>	<u>Amount</u>
2022	\$ 572,446
2023	55,433
2024	56,542
2025	57,673
2026	58,826
Thereafter	1,037,652
Total	<u>\$ 1,838,572</u>

**OAKLAND MILITARY INSTITUTE COLLEGE PREPARATORY ACADEMY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021**

NOTE 8 CONTINGENCIES AND COMMITMENTS

The Academy has received state and federal funds for specific purposes that are subject to review and audit by the grantor agencies. Although such audits could generate disallowances under terms of the grants, it is believed that any required reimbursement would not be material.

The extent of the impact of COVID-19 on the operational and financial performance of the Academy will depend on certain developments, including the duration and spread of the outbreak, impact on state and federal funding, donors, employees and vendors; all of which are uncertain and cannot be predicted. At this point, the extent to which COVID-19 may impact the financial condition or results of operations of the Academy is uncertain.

NOTE 9 FUNCTIONALIZED EXPENSES

The financial statements report certain categories of expenses that are attributed to more than one program or supporting function. Therefore, expenses require allocation on a reasonable basis that is consistently applied. The expenses that are allocated include salaries and wages, pension expense, other employee benefits, and payroll taxes, which are allocated on the basis of estimates of time and effort.

SUPPLEMENTARY INFORMATION

**OAKLAND MILITARY INSTITUTE COLLEGE PREPARATORY ACADEMY
 LOCAL EDUCATION AGENCY ORGANIZATION STRUCTURE
 YEAR ENDED JUNE 30, 2021**

The Academy was granted in 2000 by Oakland Unified School District (the District). The District has granted the charter through June 30, 2024.

Charter School number granted by the state is: 0349

The board of directors and the administrator as of the year ended June 30, 2021 were as follows:

BOARD OF DIRECTORS

Member	Office	Term Expires
Honorable Edmund Gerald Brown Jr.	Chairman	N/A
Major General David S. Baldwin	Vice Chairmen	N/A
Vice Admiral Jody Breckinridge	Facilities Officer	N/A
Joseph Wire	Treasurer	N/A
Brigadier General James L. Gabrielli	Secretary	N/A
David Clisham	Academics Officer	N/A

ADMINISTRATOR

LTC Stanley Echols Superintendent

**OAKLAND MILITARY INSTITUTE COLLEGE PREPARATORY ACADEMY
SCHEDULE OF INSTRUCTIONAL TIME
YEAR ENDED JUNE 30, 2021
(SEE INDEPENDENT AUDITORS' REPORT ON SUPPLEMENTARY INFORMATION)**

<u>Grade</u>	<u>Traditional Calendar Days</u>	<u>Status</u>
Grade 6	180	In Compliance
Grade 7	180	In Compliance
Grade 8	180	In Compliance
Grade 9	180	In Compliance
Grade 10	180	In Compliance
Grade 11	180	In Compliance
Grade 12	180	In Compliance

See accompanying Notes to Supplementary Information

**OAKLAND MILITARY INSTITUTE COLLEGE PREPARATORY ACADEMY
 RECONCILIATION OF ANNUAL FINANCIAL REPORT WITH
 AUDITED FINANCIAL STATEMENTS
 YEAR ENDED JUNE 30, 2021
 (SEE INDEPENDENT AUDITORS' REPORT ON SUPPLEMENTARY INFORMATION)**

June 30, 2021 Annual Financial Report Fund Balances (Net Assets)	\$ 10,743,238
Adjustments and Reclassifications:	
Increase (Decrease) of Fund Balance (Net Assets):	
Accounts Receivable	2
Accounts Payable and Accrued Liabilities	<u>9,767</u>
Net Adjustments and Reclassifications	<u>114,152</u>
June 30, 2021 Audited Financial Statement Fund Balances (Net Assets)	<u>\$ 10,857,390</u>

See accompanying Notes to Supplementary Information

**OAKLAND MILITARY INSTITUTE COLLEGE PREPARATORY ACADEMY
SCHEDULE OF FEDERAL EXPENDITURES
YEAR ENDED JUNE 30, 2021
(SEE INDEPENDENT AUDITORS' REPORT ON SUPPLEMENTARY INFORMATION)**

Federal Grantor/Pass-Through Grantor Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Total
U.S. Department of Education			
Pass-Through Program from California Department of Education:			
Every Student Succeeds Act			
Title I, Part A, Basic Grants:			
Low-Income and Neglected	84.010	14329	\$ 260,001
Title II, Part A, Teacher Quality	84.367	14341	22,333
Title III, Limited English Proficient (LEP)	84.365	14346	20,743
Title IV, Part A, Student Support and Academic Enrichment Grants	84.424	15396	19,226
Special Education Cluster:			
Special Education - IDEA	84.027	13379	87,425
Elementary and Secondary School Emergency Relief (ESSER) Fund	84.425D	N/A	208,223
Governor's Emergency Education Relief (GEER) Fund	84.425C	N/A	44,232
<i>Total U.S. Department of Education</i>			<u>662,183</u>
U.S. Department of Agriculture			
Pass-Through Program From California Department of Education:			
Child Nutrition Cluster	10.555	N/A	11,945
<i>Total U.S. Department of Agriculture</i>			<u>11,945</u>
U.S. Department of Treasury			
Pass-Through Program From California Department of Education:			
Coronavirus Relief Fund (CR)	21.019	N/A	613,935
<i>Total U.S. Department of Treasury</i>			<u>613,935</u>
Total Federal Expenditures			<u><u>\$ 1,288,063</u></u>

N/A - Pass-through entity number not readily available or not applicable.

See accompanying Notes to Supplementary Information

**OAKLAND MILITARY INSTITUTE COLLEGE PREPARATORY ACADEMY
NOTES TO SUPPLEMENTARY INFORMATION
JUNE 30, 2021**

PURPOSE OF SCHEDULES

NOTE 1 SCHEDULE OF INSTRUCTIONAL TIME

This schedule presents information on the amount of instructional time offered by the Academy and whether the Academy complied with the provisions of California Education Code.

NOTE 2 RECONCILIATION OF ANNUAL FINANCIAL REPORT WITH AUDITED FINANCIAL STATEMENTS

This schedule provides the information necessary to reconcile the net assets of the charter schools as reported on the Annual Financial Report form to the audited financial statements.

NOTE 3 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of the Academy under programs of the federal governmental for the year ended June 30, 2021. The information in this Schedule is presented in accordance with the requirements of the Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of operations of the Academy, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the Academy.

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

NOTE 4 INDIRECT COST RATE

The Academy has elected to use a rate other than the 10-percent de minimus indirect cost rate allowed under Uniform Guidance.



CliftonLarsonAllen LLP
CLAconnect.com

**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 Military Institute College Preparatory Academy
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 of America, the financial statements of Oakland Military Institute College Preparatory Academy (the Academy), a nonprofit California public benefit corporation, which comprise the statement of financial position as of June 30, 2021, and the related statements of activities, functional expenses, and cash flows for the year then ended, the related notes to the financial statements, and have issued our report thereon dated March 8, 2022.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Academy's internal control over financial reporting (internal control) as a basis for designing 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 the Academy's internal control. Accordingly, we do not express an opinion on the effectiveness of the Academy's 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 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.



CLA is an independent member of Nexia International, a leading, global network of independent accounting and consulting firms. See [nexia.com/member-firm-disclaimer](https://www.nexia.com/member-firm-disclaimer) for details.


Board of Directors
Oakland Military Institute College Preparatory Academy

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Academy's 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 financial statements. 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 entity'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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



CliftonLarsonAllen LLP

Glendora, California
March 8, 2022



CliftonLarsonAllen LLP
CLAconnect.com

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM, AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDE

Board of Directors
Oakland Military Institute College Preparatory Academy
Oakland, California

Report on Compliance for Each Major Federal Program

We have audited the compliance of Oakland Military Institute College Preparatory Academy (the Academy) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2021. The Academy's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and terms and conditions of federal awards applicable to its federal program.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of the Academy's major federal 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 of America; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance 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 major federal program occurred. An audit includes examining, on a test basis, evidence about the Academy's 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 major federal program. However, our audit does not provide a legal determination of the Academy's compliance.



CLA is an independent member of Nexia International, a leading, global network of independent accounting and consulting firms. See nexia.com/member-firm-disclaimer for details.

Board of Directors
Oakland Military Institute College Preparatory Academy

Opinion on Each Major Federal Program

In our opinion, the Academy 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 major federal programs for the year ended June 30, 2021.

Report on Internal Control Over Compliance

Management of the Academy is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Academy's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance, for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Academy's internal control over compliance.

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

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



CliftonLarsonAllen LLP

Glendora, California
March 8, 2022



CliftonLarsonAllen LLP
 CLAconnect.com

INDEPENDENT AUDITORS' REPORT ON STATE COMPLIANCE

Board of Directors
 Oakland Military Institute College Preparatory Academy
 Oakland, California

We have audited Oakland Military Institute College Preparatory Academy's (the Academy) compliance with the types of compliance requirements described in the *2020-2021 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel for the year ended June 30, 2021. The Academy's state compliance requirements are identified in the table below.

Management's Responsibility

Management is responsible for the compliance with the state laws and regulations as identified below.

Auditors' Responsibility

Our responsibility is to express an opinion on the Academy's compliance based on our audit of the types of compliance requirements referred to below. 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 of America, and the *2020-2021 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 specific areas listed below has occurred. An audit includes examining, on a test basis, evidence about the Academy's 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 state compliance. Our audit does not provide a legal determination of the Academy's compliance.

Compliance Requirements Tested

In connection with the audit referred to above, we selected and tested transactions and records to determine the Academy's compliance with the laws and regulations applicable to the following items:

<u>Description</u>	<u>Procedures Performed</u>
Local Education Agencies:	
Attendance and Distance Learning	Yes
Instructional Time	Yes
School Districts, County Offices of Education, and Charter Schools:	
California Clean Energy Jobs Act	Not Applicable



CLA is an independent member of Nexia International, a leading, global network of independent accounting and consulting firms. See nexia.com/member-firm-disclaimer for details.

Board of Directors
Oakland Military Institute College Preparatory Academy

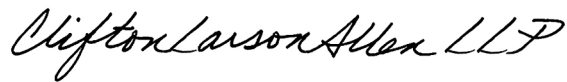
<u>Description</u>	<u>Procedures Performed</u>
Proper Expenditure of Education Protection Account Funds	Yes
Unduplicated Local Control Funding Formula Pupil Counts	Yes
Charter Schools:	
Independent Study-Course Based	Not Applicable
Attendance	Yes
Mode of Instruction	Yes
Nonclassroom-based instructional/independent study	Not Applicable
Determination of funding for nonclassroom-based instruction	Not Applicable
Charter School Facility Grant Program	Not Applicable

Opinion on State Compliance

In our opinion, the Academy complied with the laws and regulations of the state programs referred to above in all material respects for the year ended June 30, 2021.

Purpose of this Report

The purpose of this report on state compliance is solely to describe the results of testing based on the requirements of the *2020-2021 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel. Accordingly, this report is not suitable for any other purpose.



CliftonLarsonAllen LLP

Glendora, California
March 8, 2022

**OAKLAND MILITARY INSTITUTE COLLEGE PREPARATORY ACADEMY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2021**

Section I – Summary of Auditors’ Results

Financial Statements

- 1. Type of auditors’ report issued: Unmodified
- 2. Internal control over financial reporting:
 - Material weakness(es) identified? _____ yes x no
 - Significant deficiency(ies) identified? _____ yes x none reported
- 3. Noncompliance material to financial statements noted? _____ yes x no

Federal Awards

- 1. Internal control over major federal programs:
 - Material weakness(es) identified? _____ yes x no
 - Significant deficiency(ies) identified? _____ yes x none reported
- 2. Type of auditors’ report issued on compliance for major federal programs: Unmodified
- 3. Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? _____ yes x no

Identification of Major Federal Programs

CFDA Number(s)	Name of Federal Program or Cluster
21.019	Coronavirus Relief Fund (CR)

Dollar threshold used to distinguish between Type A and Type B programs: \$750,000

Auditee qualified as low-risk auditee? _____ yes x no

**OAKLAND MILITARY INSTITUTE COLLEGE PREPARATORY ACADEMY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED JUNE 30, 2021**

All audit findings must be identified as one or more of the following categories:

<u>Five Digit Code</u>	<u>Finding Types</u>
10000	Attendance
20000	Inventory of Equipment
30000	Internal Control
40000	State Compliance
42000	Charter School Facilities Program
43000	Apprenticeship
50000	Federal Compliance
60000	Miscellaneous
61000	Classroom Teacher Salaries
62000	Local Control Accountability Plan
70000	Instructional Materials
71000	Teacher Misassignments
72000	School Accountability Report Card

Our audit did not disclose any matters required to be reported in accordance with *Government Auditing Standards*, federal awards, or state compliance.

**OAKLAND MILITARY INSTITUTE COLLEGE PREPARATORY ACADEMY
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED JUNE 30, 2021**

There were not findings in the prior year.

Investment advisory services are offered through CliftonLarsonAllen Wealth Advisors, LLC, an SEC-registered investment advisor. CLA is an independent member of Nexia International, a leading, global network of independent accounting and consulting firms. See [nexia.com/member-firm-disclaimer](https://www.nexia.com/member-firm-disclaimer) for details. **CliftonLarsonAllen LLP**



Coversheet

Approve Resolution on Authorizing Use of Remote Teleconferencing Provisions (AB 361)

Section: V. Action Items
Item: B. Approve Resolution on Authorizing Use of Remote Teleconferencing Provisions (AB 361)
Purpose: Vote
Submitted by:
Related Material: April OMI - AB 361 Findings Resolution.pdf

BACKGROUND:

Consistent with Government code section 54953, on February 10, 2022 OMI found that meeting in person would present imminent risks to the health or safety of attendees.

At the March 10, 2022, meeting, OMI adopted Resolution 032022, to make a finding after reconsidering the state of emergency, that the current circumstances meet the requirements of AB 361 and Government Code section 54953 for the OMI Board of Directors to continue conducting meetings remotely.

RECOMMENDATION:

The Staff recommends the Board of Directors adopt the attached resolution to continue conducting meetings remotely.



**OAKLAND MILITARY INSTITUTE
COLLEGE PREPARATORY ACADEMY**

3877 Lusk Street | Oakland, CA 94608 | 510 594 3900 | oakmil.org

**RESOLUTION OF THE
OAKLAND MILITARY INSTITUTE COLLEGE PREPARATORY ACADEMY
BOARD OF DIRECTORS**
(A California Non-Profit Public Benefit Corporation)

Board Resolution No. 042022

**A Resolution Making Certain Findings Necessary to Permit Virtual Board Meetings
Pursuant to AB 361 and Government Code Section 54953(e)**

WHEREAS, Oakland Military Institute College Preparatory Academy, a California nonprofit public benefit corporation, operates Oakland Military Institute College Preparatory Academy (collectively the “Charter School”);

WHEREAS, Assembly Bill No. 361 (“AB 361”) was signed into law on September 16, 2021, and is intended to “improve and enhance public access to . . . local agency meetings during the COVID-19 pandemic and future applicable emergencies, by allowing broader access through teleconferencing options . . .”;

WHEREAS, AB 361 permits local legislative bodies subject to the Brown Act to hold virtual meetings without needing to publish the physical locations of Board members or make those locations open to the public if there is a proclaimed state of emergency (pursuant to Section 8625 of the California Emergency Services Act) and either: (i) state or local officials have imposed or recommended measures to promote social distancing, or (ii) there is a finding that, as a result of the emergency, meeting in person “would present imminent risks to the health or safety of attendees . . .”;

WHEREAS, prior to the COVID-19 pandemic, the Charter School’s Board of Directors typically met in-person in Room C102 located at the Charter School’s campus at 3877 Lusk Street, Oakland, California 94608. Due to the pandemic Room C102 is not designed to accommodate a large number of attendees in close proximity. The maximum capacity for the room is 15-20 people.

WHEREAS, at this time, there is not available another proximate location to serve as an alternative meeting space that would present a sufficiently safe option for in-person meetings due to the ongoing COVID-19 pandemic.

NOW, THEREFORE, BE IT RESOLVED, the Charter School’s Board of Directors hereby makes the following findings:

- ❖ On March 4, 2020, the Governor of the State of California, pursuant to the California Emergency Services Act, and, in particular, Government Code Section 8625, issued a Proclamation of a State of Emergency due to conditions caused by COVID-19, and, as of the date of this resolution, the Proclamation has not been rescinded by the Governor or the Legislature. (See, COVID-19 Proclamation of State of Emergency declared March 4, 2020.)



**OAKLAND MILITARY INSTITUTE
COLLEGE PREPARATORY ACADEMY**

3877 Lusk Street | Oakland, CA 94608 | 510 594 3900 | oakmil.org

- ❖ As of the date of this resolution, the Alameda County Public Health Department recommends some social distancing measures under certain circumstances.
- ❖ Any in-person meeting of the Board of Directors, whether at the Charter School or other location(s) of the Board Members, could result in violations of state, local, or District health and safety protocols or other unsafe behavior by one or more attendees at an in-person Board meeting and “would present imminent risks to the health or safety of attendees” in light of COVID-19.

BE IT FURTHER RESOLVED, the intent of these findings is to (i) permit the Board to hold virtual public meetings pursuant to the Brown Act without publishing the physical locations from where the members would be joining the virtual meeting (as such meetings would otherwise be held in unsafe locations in light of COVID-19);

BE IT FURTHER RESOLVED, this Resolution is effective for thirty (30) days from the date of this Resolution.

* * *

IN WITNESS THEREOF, the Charter School Board of Directors has adopted the above resolution by the following vote at a regular Board of Directors meeting this 14 day of April 2022.

AYES: _____

NOS: _____

ABSTENTIONS: _____

I, Jose Vargas, am the Board Secretary of Oakland Military Institute College Preparatory Academy and I hereby certify that the foregoing is a true copy of a resolution duly and legally adopted by the Board of Directors on April 14, 2022.

Date: _____

Jose Vargas, Board Secretary
Oakland Military Institute College Preparatory Academy
Board of Directors