

**RESOLUTION OF THE BOARD OF OAKLAND SCHOOL FOR THE ARTS
ADOPTION OF SECTION 125 PREMIUM ONLY PLAN**

WHEREAS, Oakland School for the Arts ("OSA") maintains a Section 125 Premium Only Plan ("Plan") to allow eligible employees to pay their share of group insurance premiums on a pre-tax basis, consistent with the requirements of the Internal Revenue Code; and

WHEREAS, the Board of Directors has reviewed the Plan documents for the plan year beginning September 1, 2026, including the Adoption Agreement, Plan Document, and Summary Plan Description; and

WHEREAS, the Board finds that renewal of the Plan for the plan year beginning September 1, 2026, and ending August 31, 2027, is in the best interests of OSA and its employees; and

WHEREAS, OSA wishes to authorize the Executive Director or designee to take all actions necessary to execute, implement, and administer the Plan.

NOW, THEREFORE, BE IT RESOLVED that the Board of Directors of Oakland School for the Arts hereby approves and adopts the amended Section 125 Premium Only Plan, effective September 1, 2026, for the plan year ending August 31, 2027; and

BE IT FURTHER RESOLVED that the Executive Director or designee is authorized and directed to execute and deliver to the Administrator one or more counterparts of the Plan and any related agreements, adoption agreements, amendments, certifications, or other documents necessary or appropriate to implement, maintain, administer, or renew the Plan on behalf of OSA; and

BE IT FURTHER RESOLVED that the Executive Director or designee shall take such actions as are necessary and proper to implement and administer the Plan and establish appropriate accounting and administrative procedures to provide benefits under the Plan; and

BE IT FURTHER RESOLVED that the Executive Director or designee shall act as soon as practicable to notify eligible employees of the adoption of the Plan by delivering to each eligible employee a copy of the Summary Plan Description approved by the Board.

PASSED AND ADOPTED by the Board of Directors of Oakland School for the Arts on this 27th day of August, 2026, by the following vote:

BOARD VOTE:

Isaac Abid	☐ Present	☐ Yes	☐ No	☐ Abstain
Rick Armbrust	☐ Present	☐ Yes	☐ No	☐ Abstain
Safia Fasah	☐ Present	☐ Yes	☐ No	☐ Abstain
Philip Green	☐ Present	☐ Yes	☐ No	☐ Abstain
Aubra Levine	☐ Present	☐ Yes	☐ No	☐ Abstain
Phillip Milestone	☐ Present	☐ Yes	☐ No	☐ Abstain
Sorell Raino-Tsui	☐ Present	☐ Yes	☐ No	☐ Abstain
David Simmons	☐ Present	☐ Yes	☐ No	☐ Abstain
_____	☐ Present	☐ Yes	☐ No	☐ Abstain

Safia Fasah, President

CERTIFICATION

I, the undersigned, certify that the foregoing is a full, true, and correct copy of a resolution duly adopted at a regular meeting of the Board of Directors of Oakland School for the Arts held on August 27, 2026, at which a quorum was present.

David Simmons, Secretary

Attested: _____
Mike Oz, Executive Director